



— 2025 —

# Adopted Budget

VILLAGE OF MOUNT PLEASANT



# Village of Mount Pleasant 2025 Adopted Budget TABLE OF CONTENTS

<b>INTRODUCTION.....</b>	<b>.....</b>
VILLAGE BOARD .....	1
DEPARTMENT LEADERSHIP .....	2
STANDING COMMITTEES.....	3
VILLAGE GOVERNMENT AT WORK .....	4
BUDGET MESSAGE.....	5
TAX LEVY .....	7
<b>GENERAL FUND.....</b>	<b>.....</b>
REVENUES.....	8
EXPENDITURE SUMMARY .....	13
VILLAGE BOARD.....	14
MUNICIPAL COURT .....	16
PROFESSIONAL SERVICES & INSURANCES.....	18
ADMINISTRATION.....	20
VILLAGE CLERK/TREASURER.....	22
HUMAN RESOURCES .....	24
VILLAGE CLERK - ELECTIONS .....	26
INFORMATION TECHNOLOGY.....	28
FINANCE .....	30
GENERAL BUILDING .....	32
LAW ENFORCEMENT .....	34
FIRE .....	39
BUILDING INSPECTION.....	42
DPW ADMINISTRATION .....	44
DPW OPERATIONS.....	46
COMPOST .....	48
PARKS .....	50
RECREATION .....	53
COMMUNITY DEVELOPMENT .....	55
<b>SPECIAL REVENUE FUNDS .....</b>	<b>.....</b>
STORMWATER.....	57
SPECIAL ASSESSMENTS.....	60
WATER CONNECTION FEE .....	62
PARKS (MOVED TO GENERAL FUND) .....	64
RECREATION (MOVED TO GENERAL FUND) .....	66
IMPACT FEES .....	67

RECYCLING .....	71
SOLID WASTE (MOVED TO GENERAL FUND) .....	73
BUS SERVICE (MOVED TO GENERAL FUND) .....	74
SHARED REVENUE - RACINE .....	75
PUBLIC SAFETY GRANTS & DONATIONS.....	77
FIRE STATION #10.....	80
<b>DEBT SERVICE FUND.....</b>	
DEBT SERVICE.....	82
<b>CAPITAL PROJECT FUNDS.....</b>	
CAPITAL PROJECTS .....	84
PAVING & ROADS .....	91
TID #1 .....	93
TID #2 .....	96
TID #3 .....	99
TID #4 .....	102
TID #5 .....	105
TID #6 .....	113
TID #7 .....	115
<b>ENTERPRISE &amp; OTHER FUND TYPES .....</b>	
TOURISM COMMISSION.....	117
SEWER UTILITY DISTRICT.....	119
OPEB.....	123

# VILLAGE OF MOUNT PLEASANT VILLAGE BOARD



**David DeGroot**  
Village President



**David Karas**  
Village Trustee No. 1



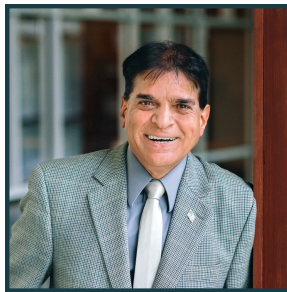
**Andrew Docksey**  
Village Trustee No. 2



**Nancy Washburn**  
Village Trustee No. 3



**Denise Anastasio**  
Village Trustee No. 4



**Ram Bhatia**  
Village Trustee No. 5



**Jim Venturini**  
Village Trustee No. 6

## VISION STATEMENT

The Village has become one of the Midwest's most desirable, welcoming, and dynamic communities in which to live and do business through its provision of fiscally responsible, innovative municipal services, balanced growth, and forward-thinking leadership.

# VILLAGE OF MOUNT PLEASANT DEPARTMENT LEADERSHIP



**Tami Simons**  
Village Administrator

**Brandi Baker**  
Village Treasurer

**Anthony Beyer**  
Public Works Director  
Village Engineer

**Robert Botsch**  
Police Chief

**Mary Cole**  
Human Resources Director

**Jill Firkus**  
Village Clerk

**Joe Hoffman**  
Fire Chief

**Kathy Kasper**  
Finance Director

**Sean Ryan**  
Communications Director

**Sam Schultz**  
Community Development Director

**Chris Smith**  
Village Attorney

## MISSION STATEMENT

The Village is dedicated to providing its citizens and businesses high-quality municipal services in a positive, responsive, sustainable, and affordable manner.

# VILLAGE OF MOUNT PLEASANT

## STANDING COMMITTEES

### **Community Development Authority**

Richard Davies  
David DeGroot  
Andrew Docksey  
William McReynolds  
Rob Richardson  
John Thorsen  
Carmella Venturini

### **Fire & EMS Oversight Board**

David DeGroot  
Andrew Docksey

### **Plan Commission**

Tashe Bozinovski  
Ram Bhatia  
Davis Driver  
Joe Maier  
Frank Risler  
Thomas VanBeckum  
Nancy Washburn

### **Police and Fire Commission**

Harvey DeYong  
James Ivanoski  
Willie Riley  
Roberta Schmidt  
Susan Takata

### **Public Works Advisory Committee**

Denise Anastasio  
Andrew Docksey  
David Karas  
Frank Risler  
John Schneider

### **Tourism Commission**

Brenda Hughes  
Hardik Patel  
Mark Oravetz  
Rob Richardson  
Jim Venturini

### **Utilities Commission**

Denise Anastasio  
Koos Kryger  
Robert Pucely  
Dan Taivalkoski  
Nancy Washburn

### **Zoning Board of Appeals**

Ron Molnar  
Donald Nutall  
Kay Panyk  
Willie Riley  
Karen Sorenson  
Tom Young  
Russ Weyers

## VILLAGE GOVERNMENT AT WORK

The Village remains dedicated to delivering exceptional services to this community. The annual budget supports a broad range of services. The following numbers reflect our commitment to support the quality of life and well-being in Mount Pleasant.



**25,000** annual calls for service received by Mount Pleasant Police



**133** miles of road maintained and plowed



**18,000** vehicles that drop off at the compost site annually



**165** miles of sewer mains managed and maintained by the Sewer Utility



**10,917** homes receiving garbage and recycling collection service



**720** youths enrolled in summer recreation programs



**2,562** tons of recycling collected in 2023



**6,300** calls received by South Shore Fire Department



**300** acres of parkland owned and managed by the Village

## BUDGET MESSAGE

This 2025 budget is an investment that keeps the Village of Mount Pleasant desirable, welcoming, and dynamic by addressing current needs while advancing a shared vision for its future.

It invests in the day-to-day services and existing amenities that make Mount Pleasant an attractive place to live, work, and visit. It also lays a foundation for the future. This budget helps the Village attract residents and compete on the world stage for 21<sup>st</sup> century jobs. It fosters balanced growth by preserving and enhancing natural resources.

The Village is making those investments while being responsible with public funds. The total village property tax levy for 2025 will be \$25.7 million. The 2025 budget means an about \$140 increase in the village property tax for a \$250,000 home whose assessed value grew at the average rate.



## BUILDING THE FRAMEWORK

The budget took months of effort to compile and underwent additional months of public discussion and review before being approved by the Mount Pleasant Village Board. Internal planning started in July 2024. A draft proposal was presented to the Village Board during a September 23 public meeting. A revised budget plan was discussed during a public workshop in Village Hall on October 7.

The Village Board held a public hearing regarding the budget during its November 11 meeting and unanimously approved the final 2025 budget after concluding the hearing. A public notice of the available draft budget and the November 11 hearing were published more than two weeks earlier.

## ENHANCING OUR QUALITY OF LIFE

The budget reflects village leaders' emphasis on maintaining a high quality of life. There are



maintenance funds for roads and other infrastructure to keep streets smooth and clear of snow. This budget gives police officers, firefighters, and paramedics modern tools to keep the village secure, transparent, and healthy.

Funds were approved to enhance parkland and recreational programs so hundreds of youths can play summer sports, and adults can enjoy scenic hiking and fishing areas close to their doorsteps. Community-building cultural events will continue, including Mount Pleasant Music, which in summer 2025 will kick off its second year at Campus Park.

## ELEVATING OUR FUTURE

The budget also invests in a future where Mount Pleasant continues to grow responsibly. It builds upon recent years where global companies, including Microsoft Corp. and SC Johnson, chose Mount Pleasant as the right place to create jobs and expand operations.

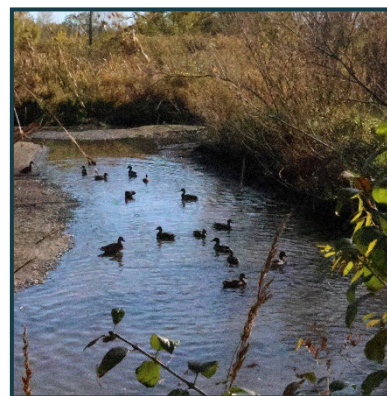


*Educators Credit Union's future headquarters is among the projects under construction in Mount Pleasant.  
Photo Credit: raSmith*

The budget continues to use tax incremental financing to build the local economy. That includes supporting the construction of new homes so workers who fill those future Mount Pleasant jobs can also live within the village. It looks long-term to ensure the village's public safety and other services will keep up with anticipated growth in both jobs and residents.

## PRESERVING OUR NATURAL RESOURCES

There is funding to protect natural areas in the village and enhance neighborhood parks. The Storm Water Utility budgets money to acquire land in the Hood's Creek corridor to preserve wetlands. There's money allocated to study the chloride levels of the Pike River watershed, advancing an end goal of addressing that pollutant and eventually removing the river from the state's list of impaired waterways.



## ADVANCING OUR VISION

When put into action in 2025, this budget advances the village's long-term strategies. It provides citizens and businesses with high-quality municipal services in a positive, responsive, sustainable, and affordable manner. The 2025 budget brings Mount Pleasant closer to the future vision of remaining among the Midwest's most desirable, welcoming, and dynamic communities in which to live and do business.

VILLAGE OF MOUNT PLEASANT  
ANNUAL BUDGET SUMMARY 2025  
ADOPTED TAX LEVY

FUND	ACCOUNT TITLE	2022 ADOPTED BUDGET	2023 ADOPTED BUDGET	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	% of Change 2024 ADOPTED 2025 ADOPTED	AMOUNT OF CHANGE
100	GENERAL FUND	15,494,757	16,028,486	15,608,207	18,111,442	16.04%	2,503,235
240	PARKS	320,000	320,000	336,000	0	-100.00%	-336,000
245	RECREATION	55,000	74,000	77,700	0	-100.00%	-77,700
250	RECYCLING	130,000	0	19,000	0	0.00%	-19,000
255	SOLID WASTE	1,050,000	1,190,000	1,249,500	0	-100.00%	-1,249,500
260	BUS SERVICE	238,500	238,500	425,500	0	-100.00%	-425,500
265	SHARED RACINE	300,000	300,000	760,000	760,000	0.00%	0
700	OPEB	200,000	0	0	0	0.00%	0
400	CAPITAL	899,686	838,000	879,900	1,175,010	33.54%	295,110
415	CAPITAL ROADS	1,781,817	1,781,817	1,870,900	1,570,900	0.00%	-300,000
300	DEBT SERVICE	3,227,860	3,345,085	3,777,393	4,095,248	8.41%	317,855
	<b>TAX LEVY</b>	<b>\$23,697,620</b>	<b>\$24,115,888</b>	<b>\$25,004,100</b>	<b>\$25,712,600</b>	<b>2.83%</b>	<b>\$708,500</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 REVENUES | FUND 100

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### **Description**

General fund resources are normally relatively predictable. The majority of general fund resource is obtained from property taxes, state shared resource, and transportation aides which are known at the beginning of the year. Resources have historically not been dependent on changes in economic factors. However, varying factors, including the local economy, can cause fluctuations from year to year in certain resource items

**Taxes** as a percentage of general fund resource will increase or decrease, depending on fluctuations in other resources, the amount of growth in new construction or whether increases in expenditures are needed to meet service needs for the Village. State levy limits are causing municipalities to get creative about where certain state aids are credited. That will result in the greater appearance of taxes in the General Fund. Recent increased development activity will increase Building Permit resources.

**Intergovernmental.** State Shared Resource was based on a formula that considered per capita and other resource factors that included relative property value of the municipality and local resource generated. During recent years the State has increased the amount received responding to pressure from local municipalities regarding levy limit constraints. Expenditure Restraint payments are provided by the State for communities that limited their General Fund spending to a specified percentage. The percentage limit considers inflation and growth in new construction in the municipality. The amount received is dependent on the amount of the equalized tax rate over 5 mils (\$5 00 per 1,000 of value) and the communities that qualify. The State provides general transportation aids to local communities. Transportation aids are based on a formula established by the State that considers costs of maintaining the Village's transportation system, including maintenance, traffic enforcement, and capital costs (street construction, etc.).





## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 REVENUES | FUND 100

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**Licenses and Permits.** The Village issues numerous licenses and permits in performing its regulatory functions, such as building, electrical, plumbing, liquor, bartender, peddler, food, pet, contractor, and others. The majority of such resource items do not fluctuate greatly from year to year and in some cases, change is limited by state statutes. The primary resource in the permit category is building, plumbing and electrical permits.

**Penalties and Forfeitures.** This category represents the Village's share of fines from violation of municipal ordinances and state statutes, as well as parking ticket resource.

**Charges for Services.** This resource includes charges for use of Village services. The primary resource in this category is generated from ambulance services (53%), planning, engineering and administrative fees, and charges to developers in connection with development agreements. Fees for basic and advanced life support services and ambulance transportation are billed on behalf of the Village by an outside billing service.

**Intergovernmental Charges for Services.** This resource includes charges to other governments for use of Village services. This represents the South Shore Fire shared services with Sturtevant and Sturtevant's portion of that expenses that flows into Mount Pleasant as a revenue.

**Investment Income.** This outlines the investment income of the Village's held cash and investments.

Village of Mount Pleasant  
General Fund Revenues  
2025 Adopted Budget

Account Number	REVENUE	BEGINNING FUND BALANCE	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
			12/31/22	12/31/23	01/01/24	06/30/24	12/31/24	2025	Amt	%
			9,167,732	10,305,204	11,366,486	11,366,486	11,366,486	11,540,880	174,394	
100-41-41100-411100	LOCAL PROPERTY TAX		15,494,757	16,028,486	15,608,207	12,548,236	15,608,207	18,111,442	2,503,235	16%
100-41-41100-411120	LOCAL PROPERTY TAX-ERROR		28,685	2,586	-	-	-	-	-	0%
100-41-41100-411400	MOBILE HOME FEES		3,500	1,937	2,500	1,324	2,000	2,000	(500)	-20%
100-41-41100-411500	PERSONAL PROPERTY TAXES		114,040	114,040	114,000	114,040	114,040	354,478	240,478	211%
100-41-41200-412100	PUBLIC ACCOMODATION TAXES		304,696	283,821	299,575	132,887	285,000	284,500	(15,075)	-5%
100-41-41800-418000	INTEREST AND PENALTIES ON TAX		2,875	(1,125)	-	25	25	-	-	0%
	Total Taxes		15,948,553	16,429,745	16,024,282	12,796,512	16,009,272	18,752,420	2,728,138	17%
100-43-43400-434100	STATE SHARED REVENUES		974,692	618,416	1,275,200	-	1,260,892	1,275,000	(200)	0%
100-43-43400-434110	EXPENDITURE RESTRAINT		-	-	200,000	-	419,940	375,000	175,000	88%
100-43-43400-434200	FIRE INSURANCE TAX		229,285	223,642	220,000	-	250,000	250,000	30,000	14%
100-43-43400-434300	EXEMPT COMPUTER AID		94,307	94,307	94,300	-	94,300	94,300	-	0%
100-43-43500-435210	STATE GRANT-POLICE EDUCATION & TRAINING		-	7,680	-	-	-	-	-	0%
100-43-43500-435230	STATE GRANT-GENERAL TRANSP		1,448,990	1,791,347	1,350,000	713,400	1,350,000	1,418,000	68,000	5%
100-43-43500-435305	STATE - VIDEO SERVICE PROVIDER AIDS		-	-	85,000	-	75,000	75,000	(10,000)	-12%
100-43-43500-435310	STATE GRANTS - EMS FLEX GRANT		7,833	7,833	-	-	-	-	-	0%
	Total Intergovernmental		2,755,107	2,743,225	3,224,500	713,400	3,450,132	3,487,300	262,800	8%
100-44-44100-441100	BUS & OCCP LICNS-LIQUOR		50,779	68,009	50,000	41,630	50,000	50,000	-	0%
100-44-44100-441210	BUS & OCCP LICNS-FRANCHISE		420,413	412,903	353,000	153,533	350,000	350,000	(3,000)	-1%
100-44-44200-442100	NON-BUS LICENSES-CAT LICENSES		1,315	910	1,000	920	1,000	1,000	-	0%
100-44-44200-442110	NON-BUS LICENSES-DOG LICENSES		11,165	9,615	10,000	8,076	10,000	10,000	-	0%
100-44-44200-442120	NON-BUS LICENSES-NON-BUSINESS		4,965	8,155	5,500	8,955	9,000	6,000	500	9%
100-44-44200-442130	NON-BUS LICENSES-PET FANCIERS		750	420	400	490	500	450	50	13%
	Total Licenses		489,388	500,012	419,900	213,604	420,500	417,450	(2,450)	-1%
100-44-44300-443100	BLDG & INSPECT FEES-BUILDING		857,422	457,749	882,000	724,732	750,000	737,800	(144,200)	-16%
100-44-44300-443110	BLDG & INSPECT FEES-PRE QUAL		4,950	525	2,000	750	2,000	-	(2,000)	-100%
100-44-44400-444100	ZONING PERMITS-COMPOST		750	500	500	-	-	-	(500)	-100%
100-44-44400-444110	ZONING PERMITS-ZONING		77,007	78,927	75,000	25,646	50,000	75,000	-	0%
100-44-44900-449100	SIGN PERMITS-SIGN PERMITS		10,000	24,525	10,000	2,218	10,000	10,000	-	0%
100-44-44900-449110	WEIGHTS & MEASURES FEES-		5,515	6,025	7,200	800	6,000	6,000	(1,200)	-17%
100-44-44900-449120	FILL PERMITS		75	50	-	100	50	50	50	0%
100-44-44900-449130	ROAD OPENING PERMITS		15,347	13,100	17,500	4,300	12,000	15,000	(2,500)	-14%
	Total Permits		971,065	581,401	994,200	758,546	830,050	843,850	(150,350)	-15%

Village of Mount Pleasant  
General Fund Revenues  
2025 Adopted Budget

Account Number	REVENUE	BEGINNING FUND BALANCE	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
			12/31/22	12/31/23	01/01/24	06/30/24	12/31/24	2025	Amt	%
			9,167,732	10,305,204	11,366,486	11,366,486	11,366,486	11,540,880	174,394	
100-45-45100-451100	LAW & ORD VIOL-COURT COSTS		(226,248)	(216,688)	(200,000)	(112,411)	(224,822)	(200,000)	-	0%
100-45-45100-451110	LAW & ORD VIOL-CASE RE-OPNNG		2,225	3,315	2,500	1,200	2,500	2,500	-	0%
100-45-45100-451130	LAW & ORD VIOL-FORFEITURE		976,575	913,218	900,000	524,870	980,000	900,000	-	0%
100-45-45100-451150	LAW & ORD VIOL-MISC-PD REPORT		5,008	4,465	4,500	2,409	5,000	5,000	500	11%
100-45-45100-451170	LAW & ORD VIOL-PARKING		19,335	16,519	20,000	9,200	20,000	20,000	-	0%
100-45-45100-451180	LAW AND ORD VIOL-WITNESS FEES		22	-	200	100	200	200	-	0%
100-45-45100-451190	LAW AND VIOLATIONS-SERVICE FEE		1,337	1,715	2,000	508	1,000	2,000	-	0%
100-45-45100-451200	YOUTHFUL OFFENDER CLASS		1,301	850	1,000	150	300	1,000	-	0%
100-45-45100-451220	LAW & ORD RETAIL THEFT CLASS		750	1,774	1,500	1,577	1,600	1,500	-	0%
	Total Fines & Penalties		780,304	725,168	731,700	427,603	785,778	732,200	500	0%
100-46-46100-461100	PUB CHGS SVC-CLERK ASSMNT LTR		39,358	52,998	40,000	16,400	40,000	45,000	5,000	13%
100-46-46100-461110	PUB CHGS SVC - CLERK-C S M RVW		6,550	1,500	4,000	-	1,500	3,500	(500)	-13%
100-46-46100-461130	PUB CHGS SVC - CLERK-MISC		556	3,066	-	20	200	-	-	0%
100-46-46200-462100	PUB CHGS SVC - PSAFE-POL ALARM		11,900	14,895	12,000	12,330	15,000	15,000	3,000	25%
100-46-46200-462130	PUB CHGS SVC - PSAFE-POL GANG		11,651	10,748	13,000	10,513	-	-	(13,000)	-100%
100-46-46200-462140	PUB CHGS SVC PSAFE-VHCL IMPND		17,435	21,644	20,000	11,010	22,000	22,000	2,000	10%
100-46-46200-462150	PUB CHGS SVC PSAFE-POL RB WGS		13,331	7,686	-	16,123	-	-	-	0%
100-46-46200-462210	PUB CHGS SVC-PSAFE-FIRE 102		19,947	12,195	20,000	-	-	-	(20,000)	-100%
100-46-46200-462220	PUB CHGS SVC PSAFE-FIRE INSPEC		59,225	194,327	80,000	1,275	85,000	85,000	5,000	6%
100-46-46200-462230	PUB CHGS SVC PSAFE-FIRE RB WGS		169	1,783	-	-	-	-	-	0%
100-46-46200-462240	PUB CHGS SVC PSAFE-FIRE SPRNK		167,383	146,009	160,000	109,254	160,000	170,000	10,000	6%
100-46-46200-462250	PUB CHGS SVC PSAFE-HZRDS SPLLS		6,441	17,840	12,000	6,052	13,000	13,000	1,000	8%
100-46-46200-462270	PUB CHGS SVC PSAFE-FIRE STURT		1,375,500	1,450,530	1,545,648	772,824	1,545,648	1,592,017	46,369	3%
100-46-46200-462300	AMBULANCE FEES		1,439,220	1,593,378	1,500,000	960,858	1,577,063	1,600,000	100,000	7%
100-46-46300-463100	PUB CHGS SVC		2,000	1,800	2,000	1,780	-	2,000	-	0%
100-46-46400-464400	PUB CHGS SVC-SANIT-WEED CNTRL		8,515	8,936	8,000	9,951	10,000	8,500	500	6%
100-46-46400-464410	PUB CHGS FOR DEBRI REMOVAL		1,300	300	-	-	-	-	-	0%
100-46-46400-464420	PUB CHGS FOR SIDEWALK REPAIR		-	1,487	-	-	-	-	-	0%
240-46-46700-467210	PUB CHGS SVC - PARKS-PAVILION		-	-	-	-	-	52,500	52,500	0%
240-46-46700-467300	PUB CHGS SVC - PARKS-FARM LAND		-	-	-	-	-	4,000	4,000	0%
245-46-46700-467200	PUB CHGS SVC - RECREATION FEES		-	-	-	-	-	65,000	65,000	0%
	Total Public Charges for Services		3,180,482	3,541,122	3,416,648	1,928,390	3,469,411	3,677,517	260,869	8%

Village of Mount Pleasant  
General Fund Revenues  
2025 Adopted Budget

Account Number		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	01/01/24	06/30/24	12/31/24	2025	Amt	%
	REVENUE	9,167,732	10,305,204	11,366,486	11,366,486	11,366,486	11,540,880	174,394	
	BEGINNING FUND BALANCE								
100-48-48100-481100	INTEREST INCOME-LGIP	241,285	573,234	5,870	308,639	600,000	121,000	115,130	1961%
100-48-48100-481200	INTEREST INCOME-CHECKING	(40,727)	283,169	512,000	7,935	15,000	-	(512,000)	-100%
100-48-48100-481300	INTEREST INCOME - BAIRD	-	-	-	105,567	210,000	364,000	364,000	0%
100-48-48100-481900	INTEREST INCOME - INTERFUND	-	-	-	1,750	3,400	-	-	0%
100-48-48200-482100	COMMUNITY ROOM RENTAL	608	437	-	260	500	-	-	0%
100-48-48200-482300	VILLAGE LAND RENT	-	4,375	-	2,261	4,375	-	-	0%
100-48-48200-482400	VILLAGE LAND RENT COMPOST	-	4,375	-	2,261	4,375	-	-	0%
100-48-48400-484100	INS RECOVERIES-DAMAGE ADJ	1,085	12,469	-	-	-	-	-	0%
100-48-48400-484200	INSURANCE RECOVERIES-COLLISION	-	290	-	-	-	-	-	0%
100-48-48400-484500	INSURANCE DIVIDEND	-	9,140	-	-	-	-	-	0%
100-48-48500-485100	OTH MISC REV DONATIONS	15	-	-	-	-	-	-	0%
100-48-48500-485150	OTHER REVENUE - K9 DONATIONS	9,860	2,925	7,500	-	-	-	(7,500)	-100%
100-48-48500-485180	MISC MT POLICE	281,302	-	-	-	-	-	-	0%
100-48-48900-489100	OTHER MISC REVENUES	266,340	471,178	200,000	150,277	150,000	150,000	(50,000)	-25%
100-49-49300-4930000	FUND BALANCE APPLIED	-	-	-	-	-	1,360,000	1,360,000	0%
	Total Investment Inc & Other	759,768	1,361,592	725,370	578,950	987,650	1,995,000	1,269,630	175%
	TOTAL FUND 100 REVENUE	24,884,668	25,882,265	25,536,600	17,417,005	25,952,792	29,905,737	4,369,137	17%

# GENERAL FUND BUDGET SUMMARY

	ACTUAL 12/31/2022	ACTUAL 12/31/2023	BUDGET 1/1/2024	ACTUAL 6/30/2024	ESTIMATED 12/31/2024	ADOPTED 2025
Village Board	78,646	84,356	81,511	28,939	70,511	81,702
Municipal Court	148,413	151,394	179,247	79,226	171,754	179,364
Contracted, Professional & Insurance	662,508	878,155	859,300	619,406	1,028,995	1,018,795
Administration	220,512	164,765	1,006,375	162,093	870,921	454,233
Clerk/Treasurer	282,206	170,097	293,760	125,181	287,160	323,418
Human Resources	117,613	71,796	123,517	80,688	133,947	120,712
Election	121,394	95,930	151,750	38,810	153,850	154,350
Information Technology	360,030	373,012	476,563	242,919	430,663	655,329
Finance	355,370	223,723	376,873	140,300	353,644	343,386
General Building	471,041	413,295	548,172	183,539	546,872	583,132
Police	7,897,020	8,032,082	8,760,970	3,827,951	8,209,232	8,798,310
Fire Operations	9,747,224	10,433,753	10,698,701	5,056,771	10,147,082	11,191,320
Building Inspection	257,922	268,759	302,089	178,488	322,834	300,423
Dispatch	432,603	376,523	320,500	160,222	320,500	264,363
DPW Administration**	220,233	136,853	189,726	70,271	171,926	1,928,638
DPW Operations	1,977,621	1,870,700	2,549,604	964,438	2,343,916	2,635,389
DPW Compost***	35,461	23,355	33,494	2,009	28,494	-
Joint Park	-	-	5,000	-	-	-
Parks ****	-	-	-	-	-	419,559
Recreation *****	-	-	-	-	-	153,589
Community Development	336,378	292,406	229,949	44,852	186,099	299,726
<b>Total General Fund Expenditures</b>	<b>23,722,196</b>	<b>24,060,954</b>	<b>27,187,101</b>	<b>12,006,103</b>	<b>25,778,398</b>	<b>29,905,737</b>

\* Assessor, legal & insurance services have been combined in the 2025 budget into one page

\*\* Refuse/Solid Waste contracted services have been moved from a special revenue fund to DPW Administration

\*\*\* DPW Compost has been moved from General Fund to Recycling, Special Revenue Fund

\*\*\*\* Parks has been moved from a Special Revenue Fund to General Fund

\*\*\*\*\* Recreation has been moved from a Special Revenue Fund to General Fund



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 VILLAGE BOARD | FUND 100

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### **Description**

The Village President and six (6) Trustees who make up the Board are the legislative and policy making body of the government. Both the President and Trustees serve staggered, two (2) year terms and are elected at-large to their respective positions.

The Village President is a trustee who shall preside over all Village Board meetings, and sign all ordinances, rules, bylaws, regulations, commissions, licenses and permits adopted or authorized by the Village Board. The Board of Trustees shall have all power granted to them by Statute and all powers inherent to conducting the affairs of the Village as allowed by law. Responsibilities of the Board include; enacting ordinances for the proper governing of the Village; approving changes in the Village Code; adopting the annual budget; awarding municipal contracts; establishing all other policies necessary to promote the health, safety and welfare of the Village and its residents; representing the Village to the public and other governmental bodies.



## VILLAGE BOARD

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/2024	6/30/2024	12/31/2024	2025	Amt	%
100-51-51100-511100	VB-PRESIDENT SALARY	13,802	13,272	13,260	6,125	13,260	<b>13,260</b>	-	0%
100-51-51100-511110	VB-TRUSTEE SALARIES	42,347	40,334	40,529	18,706	40,529	<b>40,529</b>	(0)	0%
100-51-51100-513000	VB-FICA	4,295	4,102	4,115	1,900	4,115	<b>4,115</b>	(0)	0%
100-51-51100-513100	VB-HEALTH	-	-	-	-	-	-	-	0%
100-51-51100-513200	VB-DENTAL	-	-	-	-	-	-	-	0%
100-51-51100-513300	VB-LIFE	-	-	-	-	-	-	-	0%
100-51-51100-515000	VB-RETIREMENT	1,354	1,361	1,381	638	1,381	<b>922</b>	(459)	-33%
100-51-51100-515100	VB-WORKERS COMP	100	91	113	93	113	<b>167</b>	54	48%
100-51-51100-515200	VB-UNEMPLOYMENT	-	-	113	-	113	-	(113)	-100%
<b>Total Salary &amp; Benefits</b>		<b>61,899</b>	<b>59,160</b>	<b>59,511</b>	<b>27,462</b>	<b>59,511</b>	<b>58,992</b>	(519)	-1%
100-51-51100-521000	VB-TRAINING	4,530	2,743	6,000	77	6,000	<b>6,000</b>	-	0%
100-51-51100-522530	VB-CELL PHONE	-	-	-	-	-	-	-	0%
100-51-51100-528000	VB-MILEAGE	521	576	700	-	700	<b>700</b>	-	0%
100-51-51100-531000	VB-OFFICE SUPPLIES	-	-	-	-	-	-	-	0%
100-51-51100-532100	VB-DUES/SUBSCRIPTIONS	10,696	21,724	11,000	-	-	<b>11,710</b>	710	6%
100-51-51100-534000	VB-MISC SUPPLIES	1,000	153	4,300	1,400	4,300	<b>4,300</b>	-	0%
100-51-51100-534500	VB-CAC	-	-	-	-	-	-	-	0%
<b>Total Operating</b>		<b>16,747</b>	<b>25,196</b>	<b>22,000</b>	<b>1,477</b>	<b>11,000</b>	<b>22,710</b>	710	3%
<b>Total Department Expenses</b>		<b>78,646</b>	<b>84,356</b>	<b>81,511</b>	<b>28,939</b>	<b>70,511</b>	<b>81,702</b>	191	0%



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 MUNICIPAL COURT | FUND 100

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### **Description**

The municipal court processes all traffic and municipal citations issued by the Mount Pleasant Police Department. This department consists of the judge and court clerk. Court is held the first, second and third Wednesdays of the month and cases to be heard include initial arraignments for all traffic-related offenses as well as municipal citations for adults and juveniles, pre-trials, indigence hearings and trials. The clerks' responsibilities include assemble court docket, issue notices of default judgment and payment, post payments, process commitments and driver's license suspensions for non-payment and answer questions from defendants.



## MUNICIPAL COURT

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-51-51200-512000	COURT-SALARIES	109,307	112,596	126,318	53,786	126,318	<b>131,032</b>	4,714	4%
100-51-51200-513000	COURT-FICA	8,278	8,472	9,663	4,071	9,663	<b>10,024</b>	361	4%
100-51-51200-513100	COURT-HEALTH	6,983	6,891	7,668	3,508	7,668	<b>8,037</b>	369	5%
100-51-51200-513200	COURT-DENTAL	416	433	416	254	416	<b>554</b>	138	33%
100-51-51200-513250	COURT-RETIREE HEALTH	-	-	6,500	-	-	-	(6,500)	-100%
100-51-51200-513300	COURT-LIFE	269	305	361	1,655	361	<b>380</b>	19	5%
100-51-51200-515000	COURT-RETIREMENT	7,118	7,657	8,026	3,711	8,026	<b>8,412</b>	386	5%
100-51-51200-515100	COURT-WORK COMP	203	190	244	200	244	<b>375</b>	131	53%
100-51-51200-515110	COURT-HRA	135	150	1,500	77	1,500	<b>1,500</b>	-	0%
100-51-51200-515200	COURT-UNEMPLOYMENT	-	-	-	-	-	-	-	0%
<b>Total Salaries &amp; Fringe Benefits</b>		<b>132,709</b>	<b>136,694</b>	<b>160,697</b>	<b>67,262</b>	<b>154,197</b>	<b>160,314</b>	<b>(383)</b>	<b>0%</b>
100-51-51200-521000	COURT-PROF DEVELOPMENT	700	700	700	700	700	<b>700</b>	-	0%
100-51-51200-523100	COURT-COMP MTNCE SUPL	12,049	11,083	12,000	11,007	11,007	<b>12,500</b>	500	4%
100-51-51200-526000	COURT-TRAINING	200	465	1,200	100	1,200	<b>1,200</b>	-	0%
100-51-51200-528000	COURT-MILEAGE	165	158	300	-	300	<b>300</b>	-	0%
100-51-51200-529000	COURT-CONTRACT SERVC	-	-	1,050	-	1,050	<b>1,050</b>	-	0%
100-51-51200-531000	COURT-OFFICE SUPPLIES	967	1,245	1,500	57	1,500	<b>1,500</b>	-	0%
100-51-51200-532000	COURT-PUBS/PRINTING	1,523	949	1,700	-	1,700	<b>1,700</b>	-	0%
100-51-51200-532100	COURT-DUES/SUBSCRIPTIONS	100	100	100	100	100	<b>100</b>	-	0%
100-51-51200-539990	COURT-CASH OVER/SHORT	-	-	-	-	-	-	-	0%
<b>Total Operating Expenses</b>		<b>15,704</b>	<b>14,700</b>	<b>18,550</b>	<b>11,964</b>	<b>17,557</b>	<b>19,050</b>	<b>500</b>	<b>3%</b>
<b>Total Department Expenses</b>		<b>148,413</b>	<b>151,394</b>	<b>179,247</b>	<b>79,226</b>	<b>171,754</b>	<b>179,364</b>	<b>117</b>	<b>0%</b>

### MUNICIPAL COURT REVENUE

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	PROPOSED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-45-45100-451100	LAW & ORD VIOL-COURT COSTS	(226,248)	(216,688)	(200,000)	(112,411)	(224,822)	<b>(200,000)</b>	-	0%
100-45-45100-451110	LAW & ORD VIOL-CASE RE-OPNNG	2,225	3,315	2,500	1,200	2,500	<b>2,500</b>	-	0%
100-45-45100-451130	LAW & ORD VIOL-FORFEITURE	976,575	913,218	900,000	524,870	980,000	<b>900,000</b>	-	0%
100-45-45100-451180	LAW AND ORD VIOL-WITNESS FEES	22	-	200	100	200	<b>200</b>	-	0%
100-45-45100-451190	LAW AND VIOLATIONS-SERVICE FEE	1,337	1,715	2,000	508	1,000	<b>2,000</b>	-	0%
100-45-45100-451200	YOUTHFUL OFFENDER CLASS	1,301	850	1,000	150	300	<b>1,000</b>	-	0%
100-45-45100-451220	LAW & ORD RETAIL THEFT CLASS	750	1,774	1,500	1,577	1,600	<b>1,500</b>	-	0%
<b>Total Municipal Revenue</b>		<b>755,961</b>	<b>704,184</b>	<b>707,200</b>	<b>415,994</b>	<b>760,778</b>	<b>707,200</b>	<b>-</b>	<b>0%</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 CONTRACTED, PROFESSIONAL & INSURANCE SERVICES| FUND 100

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### **Description**

Services & Insurances for the Village of Mount Pleasant as outlined below:

The Assessor efficiently and equitably assess property in Mount Pleasant, following state statutes, applicable case law and Uniform Standards of Professional Appraisal Practice guidelines.

Legal Counsel provide legal advisory services to the corporate authorities, municipal officer, employees and other boards and commissions. More specifically counsel provides legal opinions, memos and review of legal documents, preparation of resolutions and ordinances.

Insurance expenses reflect all liability, property, fleet, and accident insurance costs.

Dispatch services (911) reflect services that are shared with Racine County and other County municipalities.



## CONTRACTED, PROFESSIONAL & INSURANCE SERVICES

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-51-51300-512000	LEGAL- SALARY	45,637	-	-	-	-	-	-	0%
100-51-51300-513000	LEGAL- FICA	3,268	-	-	-	-	-	-	0%
100-51-51300-513100	LEGAL- HEALTH	5,898	-	-	-	-	-	-	0%
100-51-51300-513200	LEGAL- DENTAL	403	-	-	-	-	-	-	0%
100-51-51300-513300	LEGAL- LIFE	42	-	-	-	-	-	-	0%
100-51-51300-515000	LEGAL- RETIREMNT	2,908	-	-	-	-	-	-	0%
100-51-51300-515100	LEGAL- WORK COMP	135	-	-	-	-	-	-	0%
<b>Total Salaries &amp; Fringe Benefits</b>		<b>58,290</b>	-	-	-	-	-	-	0%
100-51-51300-521000	LEGAL- PROF DEV	1,190	-	1,500	-	-	-	(1,500)	-100%
100-51-51300-521100	LEGAL- PROF SERVICES	114,431	321,319	185,000	154,324	300,000	-	(185,000)	-100%
100-51-51300-521125	LEGAL - LEGAL FEES	-	-	-	-	-	<b>300,000</b>	300,000	0%
100-51-51300-521120	LEGAL - SPECIAL SERVICES	-	4,154	125,000	29,685	155,000	<b>125,000</b>	-	0%
100-51-51300-522530	LEGAL- CELL PHONE	200	-	200	-	-	-	(200)	-100%
100-51-51300-528000	LEGAL- MILEAGE	-	-	250	-	-	-	(250)	-100%
100-51-51300-529000	LEGAL- CONTRACT SERV	6,168	-	10,000	-	-	-	(10,000)	-100%
100-51-51300-529000	LEGAL - DUES/SUBSCRIPTIONS	3,968	-	5,000	-	-	-	(5,000)	-100%
100-51-51530-512250	ASSESSOR-PT WAGES (B.O.R.)	531	290	-	-	-	-	-	0%
100-51-51530-513000	ASSESSOR-FICA	19	15	-	-	-	-	-	0%
100-51-51530-513530	ASSESSOR-PROPERTY ASSESSMENT	7,712	6,848	11,000	-	11,000	<b>8,000</b>	(3,000)	-27%
100-51-51530-521100	ASSESSOR-PROF SERVICES	216,000	256,750	244,000	121,998	244,000	<b>251,000</b>	7,000	3%
100-51-51530-523100	ASSESSOR-COMP MTNCE SUPPLY	11,331	2,831	14,000	13,080	14,000	<b>14,000</b>	-	0%
100-51-51530-531000	ASSESSOR-OFFICE SUPPLIES	-	-	3,200	520	3,200	<b>1,000</b>	(2,200)	-69%
100-51-51530-532000	ASSESSOR-PUBS/PRINTING	7,977	10,487	12,000	10,004	12,000	<b>12,000</b>	-	0%
100-51-51540-551000	INSURANCE LIABILITY	140,323	142,626	145,000	156,125	156,125	<b>165,845</b>	18,931	14%
100-51-51540-551200	INSURANCE PROPERTY STATE	35,888	63,070	37,000	66,164	66,164	<b>70,194</b>	31,811	90%
100-51-51540-551300	INSURANCE AUTO	57,139	68,394	62,000	66,135	66,135	<b>70,165</b>	6,780	13%
100-51-51540-551400	INSURANCE STORAGE TANK	-	-	2,500	-	-	-	(2,500)	-100%
100-51-51540-551500	INSURANCE CRIME	1,342	1,371	1,650	1,371	1,371	<b>1,591</b>	(210)	-4%
260-53-53520-529000	TRANSIT SERVICES - CITY OF RACINE	238,500	399,500	425,000	-	425,000	<b>446,250</b>	21,250	5%
100-52-52600-529000	DISPATCH SERVICES - RACINE COUNTY	432,603	376,523	320,500	160,222	320,500	<b>264,363</b>	(56,137)	-18%
<b>Total Operating Expenses</b>		<b>1,275,321</b>	<b>1,654,178</b>	<b>1,604,800</b>	<b>779,628</b>	<b>1,774,495</b>	<b>1,729,408</b>	<b>119,775</b>	
<b>Total Department Expenses</b>		<b>1,333,611</b>	<b>1,654,178</b>	<b>1,604,800</b>	<b>779,628</b>	<b>1,774,495</b>	<b>1,729,408</b>	<b>124,608</b>	<b>8%</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 ADMINISTRATION | FUND 100

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### **Description**

The Village Administrator is appointed by the Village Board, to the position of Chief Administrative Officer of the Village. The Administrator is responsible to the Board for planning, organizing, and directing the day-to-day activities of the Village.

Community Engagement manages the Village's internal and external communications activities.



## ADMINISTRATION

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	01/01/24	06/30/24	12/31/24	2025	Amt	%
100-51-51410-512000	ADMINISTRATOR-SALARIES	79,624	77,160	250,256	105,571	206,000	<b>233,669</b>	(16,587)	-7%
100-51-51410-513000	ADMINISTRATOR-FICA	5,674	5,089	19,145	7,874	15,000	<b>17,876</b>	(1,269)	-7%
100-51-51410-513100	ADMINISTRATOR-HEALTH	10,779	8,854	40,540	14,442	30,000	<b>37,130</b>	(3,410)	-8%
100-51-51410-513200	ADMINISTRATOR-DENTAL	737	665	2,519	947	2,000	<b>3,751</b>	1,232	49%
100-51-51410-513250	ADMINISTRATOR-RETIREE HEALTH	-	-	12,800	-	-	<b>12,428</b>	(372)	-3%
100-51-51410-513300	ADMINISTRATOR-LIFE	318	291	854	283	570	<b>141</b>	(713)	-83%
100-51-51410-515000	ADMINISTRATOR-RETIREMNT	5,184	5,247	17,268	7,284	14,500	<b>16,240</b>	(1,028)	-6%
100-51-51410-515100	ADMINISTRATOR-WORK COMP	174	91	4,093	3,362	3,500	<b>4,114</b>	21	1%
100-51-51410-515110	ADMINISTRATOR-HRA	270	1,320	6,000	6,279	6,300	<b>6,000</b>	-	0%
100-51-51410-515200	ADMINISTRATOR-UNEMPLOYMENT	-	-	-	-	-	-	-	0%
<b>Total Salary &amp; Fringe Benefits</b>		<b>102,759</b>	<b>98,717</b>	<b>353,475</b>	<b>146,042</b>	<b>277,870</b>	<b>331,349</b>	<b>(22,126)</b>	<b>-6%</b>
100-51-51410-521000	ADMINISTRATOR-PROF DEV	3,547	4,701	5,000	-	5,000	<b>5,500</b>	500	10%
100-51-51410-521100	ADMINISTRATOR-PROF SERVICES	29,250	24,000	25,000	749	1,500	<b>25,000</b>	-	0%
100-51-51410-522530	ADMINISTRATOR-CELL PHONE	1,430	751	1,500	617	1,500	<b>1,500</b>	-	0%
100-51-51410-528000	ADMINISTRATOR-MILEAGE	129	-	250	185	250	<b>550</b>	300	120%
100-51-51410-529000	ADMINISTRATOR-CONTRACT SERV	4,000	21,027	11,100	10,701	10,701	<b>11,000</b>	(100)	-1%
100-51-51410-532000	ADMINISTRATOR-PUBS/PRINTING	-	-	800	-	-	-	(800)	-100%
100-51-51410-532100	ADMINISTRATOR-DUES/SUBSCRIPTS	751	2,300	3,000	3,729	4,000	<b>5,100</b>	2,100	70%
100-51-51410-533000	CONTINGENCY	78,392	13,165	570,000	-	570,000	<b>62,634</b>	(507,366)	-89%
100-51-51410-534000	ADMINISTRATOR-MISC SUPPLIES	254	104	250	70	100	<b>11,600</b>	11,350	4540%
100-51-51410-538000	CONDEMNATION OF PROPERTY	-	-	36,000	-	-	-	(36,000)	-100%
<b>Total Operating Expenses</b>		<b>117,753</b>	<b>66,048</b>	<b>652,900</b>	<b>16,051</b>	<b>593,051</b>	<b>122,884</b>	<b>(530,016)</b>	<b>-81%</b>
<b>Total Department Expenses</b>		<b>220,512</b>	<b>164,765</b>	<b>1,006,375</b>	<b>162,093</b>	<b>870,921</b>	<b>454,233</b>	<b>(552,142)</b>	<b>-55%</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 CLERK/TREASURER | FUND 100

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### **Description**

The Village Clerk/Treasurer Department is responsible for tax collection, licensing, Village Board, Committee of the Whole and election administration. This department is often a citizen's first point of contact with Village Hall. The Village Clerk and the Village Treasurer provide accurate, timely collection and recording of taxes, as well as the issuance and administration of various business, personal and pet licenses. It also serves to support and administer meetings of the Village Board, Committee of the Whole, Board of Review and Canvass Board.

In 2024, the structure of the department changed from a Village Clerk/Treasurer with a Deputy Village Clerk/Treasurer to having a Village Clerk and a Village Treasurer to ensure full and complete coverage for the many tasks assigned to this area and to provide for appropriate coverage to the community as the Village prepares for additional population growth.



## CLERK / TREASURER

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-51-51420-512000	CLERK/TREAS-SALARIES	163,262	99,091	165,513	64,005	165,513	<b>188,058</b>	22,545	14%
100-51-51420-512300	CLERK/TREAS-OVERTIME	614	37	1,000	185	1,000	<b>1,000</b>	-	0%
100-51-51420-513000	CLERK/TREAS-FICA	11,996	7,282	12,738	4,744	12,738	<b>14,463</b>	1,725	14%
100-51-51420-513100	CLERK/TREAS-HEALTH	43,976	15,571	35,855	12,296	35,855	<b>44,556</b>	8,701	24%
100-51-51420-513200	CLERK/TREAS-DENTAL	2,975	1,117	2,199	1,243	2,199	<b>3,930</b>	1,731	79%
100-51-51420-513250	CLERK/TREAS- RETIREE HEALTH	-	-	8,600	-	-	-	(8,600)	-100%
100-51-51420-513300	CLERK/TREAS-LIFE	621	245	504	121	504	<b>309</b>	(195)	-39%
100-51-51420-515000	CLERK/TREAS-RETIREMENT	10,671	5,217	10,454	4,385	10,454	<b>13,140</b>	2,685	26%
100-51-51420-515100	CLERK/TREAS-WORK COMP	305	166	316	259	316	<b>583</b>	267	84%
100-51-51420-515110	CLERK/TREAS-HRA	2,792	9,223	10,000	4,403	10,000	<b>10,000</b>	-	0%
100-51-51420-515200	CLERK/TREAS-UNEMPLOYMNT	-	-	-	-	-	-	-	0%
<b>Total Salary &amp; Benefits</b>		<b>237,211</b>	<b>137,949</b>	<b>247,180</b>	<b>91,641</b>	<b>238,580</b>	<b>276,038</b>	<b>28,858</b>	<b>12%</b>
100-51-51420-521000	CLERK/TREAS-PROF DEVELOP	-	-	-	2,723	6,000	-	-	0%
100-51-51420-526000	CLERK/TREAS-TRAINING	250	2,899	7,000	728	3,000	5,000	(2,000)	-29%
100-51-51420-528000	CLERK/TREAS-MILEAGE	366	802	1,000	-	800	800	(200)	-20%
100-51-51420-529000	CLERK/TREAS-CONTRACT SERV	27,850	9,331	22,300	20,916	22,300	25,100	2,800	13%
100-51-51420-529200	CLERK/TREAS-ANIMAL SERVICES	14,190	18,672	14,200	8,125	14,200	14,200	-	0%
100-51-51420-532100	CLERK/TREAS-DUES/SUBSCRIPTS	130	355	880	125	880	880	-	0%
100-51-51420-535100	CLERK/TREAS-DOG LICENSE	2,210	89	1,200	823	1,200	1,200	-	0%
100-51-51420-539990	CLERK/TREAS-CASH OVER/SHORT	-	-	-	100	200	200	200	0%
<b>Total Operating</b>		<b>44,995</b>	<b>32,148</b>	<b>46,580</b>	<b>33,540</b>	<b>48,580</b>	<b>47,380</b>	<b>800</b>	<b>2%</b>
<b>Total Department Expenses</b>		<b>282,206</b>	<b>170,097</b>	<b>293,760</b>	<b>125,181</b>	<b>287,160</b>	<b>323,418</b>	<b>29,658</b>	<b>10%</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 HUMAN RESOURCES | FUND 100

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### **Description**

The Human Resources Department is responsible for recruitment and selection, salary administration, insurance and fringe benefits, workers compensation, equal employment/affirmative action, personnel records and transactions, employee safety and health, labor contract negotiations, grievance processing, leave programs, orientation and development, training and other related employee and labor relations functions.

Human Resources staff members serve as consultants to managers and supervisors to handle corrective action, staff development, and employee relation issues on a daily basis. Human Resources staff actively encourages positive employee relations and open communication while complying with Village policies.



## HUMAN RESOURCES

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-51-51430-512000	HUMAN RESOURCES-SALARY	79,518	51,571	63,839	29,466	63,839	<b>69,060</b>	5,221	8%
100-51-51430-513000	HUMAN RESOURCES-FICA	5,921	3,852	4,884	2,202	4,884	<b>5,283</b>	399	8%
100-51-51430-513100	HUMAN RESOURCES-HEALTH	14,960	8,105	10,725	4,912	10,725	<b>11,252</b>	527	5%
100-51-51430-513200	HUMAN RESOURCES-DENTAL	1,029	559	666	295	666	<b>992</b>	326	49%
100-51-51430-513250	HUMAN RESOURCES-RETIREE HEALTH	-	-	3,300	-	-	-	(3,300)	-100%
100-51-51430-513300	HUMAN RESOURCES-LIFE	126	39	64	26	64	<b>111</b>	47	74%
100-51-51430-515000	HUMAN RESOURCES-RETIREMENT	5,178	3,507	4,405	2,034	4,405	<b>4,800</b>	395	9%
100-51-51430-515100	HUMAN RESOURCES-WORK COMP	1,534	87	134	110	134	<b>214</b>	80	60%
100-51-51430-515110	HUMAN RESOURCES-HRA	2,203	2,325	5,000	3,779	5,000	<b>5,000</b>	-	0%
100-51-51430-515200	HUMAN RESOURCES-UNEMPLOYMENT	-	-	-	-	-	-	-	0%
<b>Total Salary &amp; Benefits</b>		<b>110,468</b>	<b>70,045</b>	<b>93,017</b>	<b>42,824</b>	<b>89,717</b>	<b>96,712</b>	3,695	4%
100-51-51430-521000	HUMAN RESOURCES-PROF DEVELOP	3,022	335	3,000	248	3,000	5,000	2,000	67%
100-51-51430-526000	HUMAN RESOURCES-TRAINING	287	617	3,000	75	3,000	5,000	2,000	67%
100-51-51430-528000	HUMAN RESOURCES-MILEAGE	336	-	500	79	500	500	-	0%
100-51-51430-529100	HUMAN RESOURCES-CONTRCT SERV MT	3,076	96	23,000	36,730	36,730	12,000	(11,000)	-48%
100-51-51430-532100	HUMAN RESOURCES-DUES/SUBSCRIPTS	424	703	1,000	732	1,000	1,500	500	50%
<b>Total Operating</b>		<b>7,145</b>	<b>1,751</b>	<b>30,500</b>	<b>37,864</b>	<b>44,230</b>	<b>24,000</b>	(6,500)	-21%
<b>Total Department Expenses</b>		<b>117,613</b>	<b>71,796</b>	<b>123,517</b>	<b>80,688</b>	<b>133,947</b>	<b>120,712</b>	(2,805)	-2%



# VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 ELECTIONS | FUND 100

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## **Description**

The Village Clerk supervises the operations of elections including scheduling and training poll workers, updating and maintaining voter and elections records, and ensuring total integrity of the election process.



## ELECTIONS

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-51-51440-512200	ELECTIONS- SALARIES	64,343	51,752	80,000	23,337	80,000	<b>80,000</b>	-	0%
100-51-51440-512300	ELECTIONS-OVERTIME	254	166	-	-	-	-	-	0%
100-51-51440-513000	ELECTIONS-FICA	1,111	2,438	1,000	573	1,000	<b>1,500</b>	500	50%
100-51-51440-513100	ELECTIONS-HEALTH	72	-	-	-	-	-	-	0%
100-51-51440-513300	ELECTIONS-LIFE	0	20	-	-	-	-	-	0%
100-51-51440-515000	ELECTIONS-RETIREMENT	16	1,684	-	-	-	-	-	0%
100-51-51440-515100	ELECTIONS-WORK COMP	-	-	-	-	-	-	-	0%
<b>Total Salary and Fringe Benefits</b>		<b>65,796</b>	<b>56,060</b>	<b>81,000</b>	<b>23,910</b>	<b>81,000</b>	<b>81,500</b>	<b>500</b>	<b>1%</b>
100-51-51440-522530	ELECTIONS-CELL PHONE	2,584	3,877	2,700	1,050	2,700	2,700	-	0%
100-51-51440-523100	ELECTIONS-MTNCE SUPPLIES	-	-	-	-	-	-	-	0%
100-51-51440-526000	ELECTIONS-TRAINING	184	179	1,500	-	1,500	1,500	-	0%
100-51-51440-528000	ELECTIONS-MILEAGE	-	46	150	-	150	150	-	0%
100-51-51440-529000	ELECTIONS-CONTRACT SERV	39,161	22,952	55,000	12,363	55,000	55,000	-	0%
100-51-51440-531000	ELECTIONS-OFFICE SUPPLIES	5,513	5,066	6,000	1,114	6,000	6,000	-	0%
100-51-51440-532000	ELECTIONS-PUBS/PRINTING	8,156	7,750	5,400	373	7,500	7,500	2,100	39%
<b>Total Operating Expenses</b>		<b>55,598</b>	<b>39,870</b>	<b>70,750</b>	<b>14,900</b>	<b>72,850</b>	<b>72,850</b>	<b>2,100</b>	<b>3%</b>
<b>Total Department Expenses</b>		<b>121,394</b>	<b>95,930</b>	<b>151,750</b>	<b>38,810</b>	<b>153,850</b>	<b>154,350</b>	<b>2,600</b>	<b>2%</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 INFORMATION TECHNOLOGY | FUND 100

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### **Description**

Information Technology (IT) plans, manages, upgrades, and secures Village-wide information technology related systems under the guidance of the Village Finance Director.

IT encompasses all of the Village's computer and telecommunications, hardware, and most software applications, as well as cybersecurity and IT governance. IT manages hardware and software systems like VOIP, on-premise and cloud services, mobile devices, desktop computers, servers, local area network (LAN), wide area networking (WAN), databases, and network security-related infrastructure. Telephone and computer networking interconnects the Village Hall with the Village's Police Department, DPW, and all South Shore Fire Department stations.

IT negotiates, implements, and maintains telecommunications contracts, computer maintenance contracts, technology licenses, and technology related professional memberships.



## INFORMATION TECHNOLOGY

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-51-51450-512000	IT-SALARIES	162,677	203,258	210,372	97,094	210,372	<b>279,233</b>	68,861	33%
100-51-51450-513000	IT-FICA	11,998	14,991	16,093	7,153	16,093	<b>21,361</b>	5,268	33%
100-51-51450-513100	IT-HEALTH	26,492	26,189	29,117	13,331	29,117	<b>53,043</b>	23,926	
100-51-51450-513200	IT-DENTAL	1,749	1,738	1,749	762	1,749	<b>4,524</b>	2,775	%
100-51-51450-513250	IT-RETIREE HEALTH	-	-	10,800	-	-	-	(10,800)	-100%
100-51-51450-513300	IT-LIFE	135	145	174	80	174	<b>326</b>	152	87%
100-51-51450-515000	IT-RETIREMENT	10,593	13,822	14,516	6,700	14,516	<b>24,176</b>	9,660	67%
100-51-51450-515100	IT-WORK COMP	302	343	442	363	442	<b>866</b>	424	96%
100-51-51450-515110	IT-HRA	6,697	2,104	6,000	154	6,000	<b>6,000</b>	-	0%
<b>Total Salary and Fringe Benefits</b>		<b>220,642</b>	<b>262,590</b>	<b>289,263</b>	<b>125,637</b>	<b>278,463</b>	<b>389,529</b>	<b>100,266</b>	<b>35%</b>

100-51-51450-521000	IT-PROFESSIONAL DEVELOP	-	-	1,000	-	1,000	<b>1,000</b>	-	0%
100-51-51450-522530	IT-CELL PHONE	1,176	571	1,200	243	1,200	<b>1,800</b>	600	50%
100-51-51450-523100	IT-COMP MNTC SUPPLY	86,209	59,296	115,000	94,635	115,000	<b>195,000</b>	80,000	70%
100-51-51450-523200	IT-EQPMNT MNTC CONTRACTED	32,471	30,569	35,000	15,507	35,000	<b>35,000</b>	-	0%
100-51-51450-527000	IT-TUITION REIMB	1,000	1,000	-	-	-	-	-	0%
100-51-51450-531000	IT-OFFICE SUPPLIES	333	667	500	-	-	<b>500</b>	-	0%
100-51-51450-534000	IT-OPS SUPPLIES	11,367	11,147	20,000	-	-	<b>20,000</b>	-	0%
100-51-51450-535100	IT-WEBSITE MNTNCE	6,831	7,172	14,600	6,897	-	<b>12,500</b>	(2,100)	-14%
<b>Total Operating Expenses</b>		<b>139,388</b>	<b>110,422</b>	<b>187,300</b>	<b>117,282</b>	<b>152,200</b>	<b>265,800</b>	<b>78,500</b>	<b>42%</b>

<b>Total Department Expenses</b>		<b>360,030</b>	<b>373,012</b>	<b>476,563</b>	<b>242,919</b>	<b>430,663</b>	<b>655,329</b>	<b>178,766</b>	<b>38%</b>
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### CAPITAL 5 YEAR

	2025	2026	2027	2028	2029	
400-51-51450-518100	CAPITAL OUTLAY-PRINTERS	-	10,000	-	10,000	-
400-51-51450-518110	CAPITAL OUTLAY-SERVERS	<b>25,000</b>	-	25,000	-	-
400-51-51450-518130	CAPITAL OUTLAY FIREWALL DEVICE	<b>15,000</b>	12,000	-	-	10,000
400-51-51450-518140	IT NAS UNIT	<b>26,000</b>	-	26,000	-	-
400-51-51450-518210	CAPITAL OUTLAY CONFERENCE ROOM IMPRV	<b>50,000</b>	-	-	15,000	-
400-51-51450-518230	SECURITY CAMERA REPLACEMENT	<b>25,000</b>	10,000	10,000	-	5,000
400-51-51450-518240	SERVER RM UPS BATTERIES	<b>10,000</b>	-	-	10,000	-
400-51-51450-518250	ST 9 RADIO RELAY	-	10,000	10,000	-	15,000
400-51-51450-518260	BOARD DEVICES	-	12,000	-	-	-
400-51-51450-518265	LARGE FORMAT SCANNER/PRINTER	<b>25,000</b>	-	-	-	-
400-51-51450-518280	WIRELESS UPGRADE	-	10,000	-	10,000	-
400-51-51450-518295	NET INFRASTRUCTURE	<b>15,000</b>	-	-	10,000	35,000
400-51-51450-518320	SECURITY PANELS	-	-	-	15,000	-
<b>TOTAL IT DEPARTMENT</b>		<b>191,000</b>	<b>64,000</b>	<b>71,000</b>	<b>70,000</b>	<b>65,000</b>



# VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 FINANCE | FUND 100

## Description

The Finance Department is responsible for daily financial analysis, accounts payable functions, payroll functions, annual budget administration, annual audit administration, banking/cash administration, investment functions, utility district accounting, parks accounting, refuse/recycling accounting, capital asset management, debt service administration, shared preparation of tax roll and reconciliation of the tax settlements.

The Finance Department is staffed by the following:

FTE Count	Title
1	Finance Director
.5	Deputy Finance Director/Deputy Human Resource Director
1	Staff Accountant
1	Finance Technician
3.5	Total

In 2025, the Finance Department will begin implementation of a new chart of accounts and ERP system (BS&A). The system implementation and chart of accounts redesign will dramatically change workflow and processes for this department and will have a reaching and positive impact throughout the village's entire operations.



# FINANCE

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-51-51510-512000	FINANCE-SALARIES	168,972	89,628	138,582	51,563	138,582	<b>179,514</b>	40,932	30%
100-51-51510-512300	FINANCE-OVERTIME	-	-	-	-	-	-	-	0%
100-51-51510-513000	FINANCE-FICA	12,493	6,616	10,602	3,797	10,602	<b>13,733</b>	3,131	30%
100-51-51510-513100	FINANCE-HEALTH	32,908	14,017	34,534	10,426	20,852	<b>23,885</b>	(10,648)	-31%
100-51-51510-513200	FINANCE-DENTAL	2,219	1,008	2,146	738	2,146	<b>2,719</b>	573	27%
100-51-51510-513250	FINANCE-RETIREE HEALTH	-	-	7,100	-	-	-	(7,100)	-100%
100-51-51510-513300	FINANCE-LIFE	158	96	201	81	201	<b>252</b>	51	25%
100-51-51510-515000	FINANCE-RETIREMENT	10,976	5,421	9,562	3,557	9,562	<b>12,476</b>	2,914	30%
100-51-51510-515100	FINANCE-WORK COMP	242	180	291	239	291	<b>556</b>	265	91%
100-51-51510-515110	FINANCE-HRA	10,859	12,462	10,000	11,505	12,000	<b>15,000</b>	5,000	50%
100-51-51510-515200	FINANCE-UNEMPLOYMENT	-	-	-	-	-	-	-	0%
<b>TOTAL SALARY &amp; FRINGE BENEFITS</b>		<b>238,828</b>	<b>129,428</b>	<b>213,017</b>	<b>81,906</b>	<b>194,236</b>	<b>248,136</b>	<b>35,119</b>	<b>16%</b>
100-51-51510-521000	FINANCE-PROF DEVELOP	5,400	1,933	6,000	1,860	6,000	<b>2,000</b>	(4,000)	-67%
100-51-51510-521100	FINANCE-AUDIT SERVICES	47,529	34,471	63,000	12,087	63,000	<b>63,000</b>	-	0%
100-51-51510-522530	FINANCE-JETPACK	572	363	500	108	108	-	(500)	-100%
100-51-51510-523100	FINANCE-COMPUTER SUPPLIES	26,364	28,180	30,000	29,066	30,000	-	(30,000)	-100%
100-51-51510-528000	FINANCE-MILEAGE	719	131	250	98	300	<b>250</b>	-	0%
100-51-51510-529000	FINANCE-CONTRACT SERVCS	35,268	28,647	63,106	14,950	60,000	<b>30,000</b>	(33,106)	-52%
100-51-51510-532100	FINANCE-DUES/SUBSCRIPTS	691	570	1,000	225	-	-	(1,000)	-100%
<b>TOTAL OPERATING EXPENSES</b>		<b>116,542</b>	<b>94,295</b>	<b>163,856</b>	<b>58,394</b>	<b>159,408</b>	<b>95,250</b>	<b>(68,606)</b>	<b>-42%</b>
<b>TOTAL DEPARTMENT EXPENSES</b>		<b>355,370</b>	<b>223,723</b>	<b>376,873</b>	<b>140,300</b>	<b>353,644</b>	<b>343,386</b>	<b>(33,487)</b>	<b>-9%</b>



**VILLAGE OF MOUNT PLEASANT  
ANNUAL OPERATING BUDGET 2025  
GENERAL BUILDING | FUND 100**

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**Description**

The function of this budget is to maintain the safe and adequate upkeep, as well as the utilities, of Village buildings.



## GENERAL BUILDING

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-51-51600-512200	SALARY	32,198	22,888	23,735	10,954	23,735	<b>24,774</b>	1,039	4%
100-51-51600-512300	OVERTIME	1,267	347	1,000	137	1,000	<b>1,000</b>	-	0%
100-51-51600-513000	SOCIAL SECURITY	2,535	1,774	1,892	847	1,892	<b>1,972</b>	80	4%
100-51-51600-513100	HEALTH INS	-	-	-	-	-	-	-	0%
100-51-51600-513200	DENTAL INS	325	407	466	174	466	<b>695</b>	229	49%
100-51-51600-513250	RETIREE HEALTH INS	-	-	1,300	-	-	-	(1,300)	-100%
100-51-51600-513300	LIFE INS	85	18	22	10	22	<b>24</b>	2	7%
100-51-51600-515000	RETIREMENT	2,160	1,580	1,707	765	1,707	<b>1,791</b>	84	5%
100-51-51600-515100	WORKERS COMP	65	39	50	41	50	<b>77</b>	27	54%
100-51-51600-515110	HRA	-	122	-	-	-	-	-	0%
<b>TOTAL SALARY &amp; FRINGE BENEFITS</b>		<b>38,635</b>	<b>27,175</b>	<b>30,172</b>	<b>12,928</b>	<b>28,872</b>	<b>30,332</b>	<b>160</b>	<b>1%</b>

100-51-51600-522500	UTILITIES	147,120	127,731	160,000	61,590	160,000	<b>165,000</b>	5,000	3%
100-51-51600-522520	TELEPHONE	8,688	8,172	11,000	2,602	11,000	<b>11,000</b>	-	0%
100-51-51600-523000	MAINT CONTRACT BLDG	149,004	176,468	195,000	67,383	195,000	<b>215,000</b>	20,000	10%
100-51-51600-523100	MAINT BLDG SUPPLIES	39,042	13,837	55,000	4,545	55,000	<b>62,000</b>	7,000	13%
100-51-51600-529200	CONTRACT SVCS-EBE HALL	138	-	500	-	500	-	(500)	-100%
100-51-51600-529400	CONTRACT SERV CBL OP	35,416	24,791	38,500	9,299	38,500	<b>38,500</b>	-	0%
100-51-51600-531000	OFFICE SUPPLIES	26,073	11,548	20,000	13,730	20,000	<b>25,000</b>	5,000	25%
100-51-51600-531100	POSTAGE	23,090	18,496	30,000	8,478	30,000	<b>30,000</b>	-	0%
100-51-51600-532000	PUBS/PRINTING	3,835	5,077	5,500	2,984	5,500	<b>6,300</b>	800	15%
100-51-51910-519100	TAX REFUND	-	-	2,500	-	2,500	-	(2,500)	-100%
100-51-51910-519200	UNCOLLECTIBLE ACCTS W/O	-	-	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENSES</b>		<b>432,406</b>	<b>386,120</b>	<b>518,000</b>	<b>170,611</b>	<b>518,000</b>	<b>552,800</b>	<b>34,800</b>	<b>7%</b>

<b>TOTAL DEPARTMENT EXPENSE</b>	<b>471,041</b>	<b>413,295</b>	<b>548,172</b>	<b>183,539</b>	<b>546,872</b>	<b>583,132</b>	<b>34,960</b>	<b>6%</b>
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GENERAL BUILDING	5 YEAR CAPITAL PLAN	2025	2026	2027	2028	2029
400-51-51600-523100	CAPITAL OUTLAY PD - PARKING LOT	<b>185,000</b>	-	-	-	-
400-51-51600-52XXXX	CAPITAL OUTLAY - PD GARAGE	<b>451,000</b>	-	-	-	-
400-51-51600-524200	CAPITAL OUTLAY POLICE HVAC SYS	-	-	-	-	-
400-52-51600-528000	CLERK AREA RENOVATION	-	-	-	-	-
<b>TOTAL GENERAL BUILDING</b>		<b>636,000</b>	-	-	-	-



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 LAW ENFORCEMENT | FUND 100

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### **Description**

The Police Department serves the Village of Mount Pleasant with 56 sworn officers, 10 civilian personnel and 3 canines. We provide patrol operations, criminal investigations, crash investigations, first responder medical assistance, community oriented policing services and crime prevention. The Police Department is committed to a continuous improvement process in service to our community through training, innovation, dedication and professionalism. As future growth materializes, the demands placed on our sworn and civilian personnel will only expand as demonstrated by the almost 25,000 calls for service recorded in 2023.

The department's community oriented, partnership based policing philosophy continues to provide a conduit for communication and collaboration between the department and the people who live, work and visit the community. This spring, the Mount Pleasant Police Department (MPPD) was recognized as a regional leader in community policing, providing a visiting delegation from the Chicago Police Department with an overview of the Lakeside COP house's structure and operation. This summer, the MPPD hosted the kick-off to National Night Out (NNO) events in the greater Racine area at the Lakeside COP House. Additionally, for the first time, the MPPD hosted a second NNO event at Campus Park. The MPPD held its Fall 2024 Citizen's Academy class and continues to work with Case High School to deliver a criminal justice program to its students. These are a few examples of the MPPD's proactive, community outreach events and reflect the priority that we place on building, maintaining and enhancing relationships with the community.

We continue to seek grant funding for body armor, speed, seat belt, and OWI enforcement, as well as equipment grants, including an updated drone. These grants have been a tremendous help to our agency as they allow us to deploy resources to specific areas and address specific problems that we might not otherwise be able to. The department continues to participate in the FBI's Milwaukee Area Safe Streets Task Force (MASSTF) and Racine County Sheriff's





## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 LAW ENFORCEMENT | FUND 100

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*Continued...*

Office Metro Drug Task Force. Both task forces serve as force multipliers and can provide us with relevant intelligence and a surge of investigative resources in times of need.

The department also continues to thoughtfully evaluate equipment and technology needs, which have been and continue to be reflected in our budget requests, including current body worn camera replacements and weapon-based optics needs. Both have become standard equipment in law enforcement operations and help officers perform their duties safer and more effectively.

We also continue to place an emphasis on training to expand knowledge, skills and abilities, while minimizing risk. We maximize resources by conducting a variety of in-house training using MPPD state certified instructors and when possible, hosting training at the MPPD to leverage free or reduced cost attendance in the referenced courses. As a result, MPPD saved over \$15,000 in external training costs during 2024 alone.

We are committed to strong partnerships with our residents, businesses and schools. We have a dedicated and hardworking staff that strives to make the Village of Mount Pleasant a safe community for our youth to attend schools and families to live, work and raise their children.



## LAW ENFORCEMENT

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>Salaries &amp; Fringe Benefits</b>									
100-52-52100-512000	POLICE-SALARIES	4,628,416	4,748,201	4,879,404	2,232,647	4,840,253	<b>5,054,901</b>	175,497	4%
100-52-52100-512300	POLICE-OVERTIME	606,323	470,928	306,000	185,103	388,716	<b>356,000</b>	50,000	16%
100-52-52100-513000	POLICE-FICA	387,746	386,097	398,203	177,193	372,105	<b>414,049</b>	15,846	4%
100-52-52100-513100	POLICE-HEALTH	829,240	885,904	1,030,421	412,485	830,000	<b>972,412</b>	(58,009)	-6%
100-52-52100-513200	POLICE-DENTAL	56,609	62,738	61,520	35,567	70,000	<b>86,565</b>	25,045	41%
100-52-52100-513250	POLICE-RETIREE HEALTH	-	-	373,800	36,476	70,000	<b>122,044</b>	(251,756)	-67%
100-52-52100-513300	POLICE-LIFE	5,986	6,178	7,744	3,369	6,800	<b>8,525</b>	781	10%
100-52-52100-514000	POLICE-CLOTHING ALLOW	7,364	7,808	6,706	8,769	10,000	<b>6,706</b>	(0)	0%
100-52-52100-515000	POLICE-RETIREMNT	597,240	652,719	705,988	323,580	679,518	<b>772,084</b>	66,096	9%
100-52-52100-515100	POLICE-WORK COMP	129,306	113,915	148,384	121,879	121,879	<b>117,276</b>	(31,108)	-21%
100-52-52100-515110	POLICE-HRA	147,178	146,982	185,000	77,219	162,160	<b>185,000</b>	-	0%
100-52-52100-517000	POLICE-WC REIMB	-	-	-	-	-	-	-	0%
<b>Total Salary &amp; Fringe Benefits</b>		<b>7,395,409</b>	<b>7,481,470</b>	<b>8,103,170</b>	<b>3,614,287</b>	<b>7,551,432</b>	<b>8,095,560</b>	(7,610)	0%

## LAW ENFORCEMENT

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>Operations</b>									
100-52-52100-521000	POLICE PROFESSIONAL DEVELOP	7,596	10,846	12,000	5,922	12,000	<b>14,000</b>	2,000	17%
100-52-52100-522500	POLICE-UTILITIES C.O.P. HOUSE	10,084	9,168	10,500	3,018	10,500	<b>10,500</b>	-	0%
100-52-52100-522520	POLICE-TELEPHONE	708	204	600	-	600	<b>600</b>	-	0%
100-52-52100-522530	POLICE-CELL PHONE	31,578	26,671	45,000	19,002	45,000	<b>45,000</b>	-	0%
100-52-52100-523000	POLICE-BUILDING MTNCE	20,335	15,583	18,000	3,519	18,000	<b>18,000</b>	-	0%
100-52-52100-523100	POLICE-COMP MNTNCE SUPPLY	19,226	15,952	20,000	114	20,000	<b>20,000</b>	-	0%
100-52-52100-523200	POLICE-EQPMNT MNTCE-CONTRACTED	20,150	60,256	20,000	10,424	20,000	<b>21,000</b>	1,000	5%
100-52-52100-523210	POLICE-FLEET MTNCE-CONTRACT	70,519	69,967	90,000	41,077	90,000	<b>90,000</b>	-	0%
100-52-52100-523220	POLICE-FLEET MTNCE SUPPLIES	6,437	13,325	15,000	4,886	15,000	<b>15,000</b>	-	0%
100-52-52100-523230	POLICE-FLEET FUEL/OIL	157,790	116,696	122,000	68,008	122,000	<b>122,000</b>	-	0%
100-52-52100-526000	POLICE-TRAINING	19,992	18,028	18,000	9,717	18,000	<b>20,000</b>	2,000	11%
100-52-52100-527000	POLICE-TUITION REIMB	-	-	10,000	-	10,000	<b>8,000</b>	(2,000)	-20%
100-52-52100-528500	POLICE-PHYS & MED	8,296	6,592	5,000	2,553	5,000	<b>5,000</b>	-	0%
100-52-52100-529000	POLICE-CONTRACT SERVICES	5,688	17,618	44,000	19,336	44,000	<b>47,000</b>	3,000	7%
100-52-52100-529100	POLICE - BODY CAM RENTAL	-	-	41,600	-	41,600	<b>82,000</b>	40,400	97%
100-52-52100-531000	POLICE-OFFICE SUPPLIES	9,893	9,905	10,000	2,900	10,000	<b>10,000</b>	-	0%
100-52-52100-531100	POLICE-POSTAGE	252	329	500	-	500	<b>250</b>	(250)	-50%
100-52-52100-532000	POLICE-PUBS/PRINTING	502	1,531	2,000	545	2,000	<b>1,500</b>	(500)	-25%
100-52-52100-532100	POLICE-DUES/SUBSCRIPTS	2,127	3,119	3,000	938	3,000	<b>3,000</b>	-	0%
100-52-52100-534100	POLICE-UNIFORMS	18,129	28,634	33,000	5,005	33,000	<b>33,000</b>	-	0%
100-52-52100-539000	POLICE-INVESTIGATIONS	14,927	20,175	16,000	4,898	16,000	<b>20,500</b>	4,500	28%
100-52-52100-539100	POLICE-CRIME PREVENTION	4,021	8,471	6,000	419	6,000	<b>6,000</b>	-	0%
100-52-52100-539200	POLICE-VEHICLE IMPOUND	23,365	25,661	25,000	6,715	25,000	<b>25,000</b>	-	0%
100-52-52100-539300	POLICE-AMMUNITION	16,207	21,605	24,000	5,472	24,000	<b>25,000</b>	1,000	4%
100-52-52100-539310	POLICE-RECERT TRAINING	(3,404)	14,280	10,000	(9,250)	10,000	<b>10,000</b>	-	0%
100-52-52100-539500	POLICE-DOT SUSPENSION	364	291	400	159	400	<b>400</b>	-	0%
100-52-52100-539600	POLICE-CITATION EXPENSE	-	-	500	-	500	<b>500</b>	-	0%
100-52-52100-539700	POLICE-PRISONER EXPENSE	189	440	18,000	-	18,000	<b>12,000</b>	(6,000)	-33%
100-52-52100-539800	RANGE	413	-	1,700	60	1,700	<b>1,500</b>	(200)	-12%
100-52-52100-539900	POLICE-CANINE EXPENSE	3,566	4,666	4,000	1,501	4,000	<b>4,000</b>	-	0%
100-52-52100-542000	POLICE-EQUIPMENT MTNCE	32,659	30,599	32,000	6,726	32,000	<b>32,000</b>	-	0%
<b>Total Operating Expenses</b>		<b>501,612</b>	<b>550,612</b>	<b>657,800</b>	<b>213,664</b>	<b>657,800</b>	<b>702,750</b>	<b>44,950</b>	<b>7%</b>
<b>Total Department Expenses</b>		<b>7,897,020</b>	<b>8,032,082</b>	<b>8,760,970</b>	<b>3,827,951</b>	<b>8,209,232</b>	<b>8,798,310</b>	<b>37,340</b>	<b>0%</b>

## LAW ENFORCEMENT

REVENUE		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-43-43500-435200	STATE GRANTS - C.O.P.S	-	-	-	-	-	-	-	0%
100-45-45100-451150	LAW & ORD VIOL-MISC-PD REPORT	4,983	4,563	4,000	2,409	5,000	<b>5,000</b>	1,000	25%
100-45-45100-451160	LAW & ORD VIOL-BONDS/WRRNTS	25	(98)	500	-	-	-	(500)	-100%
100-45-45100-451170	LAW & ORD VIOL-PARKING	19,335	16,519	20,000	9,200	20,000	<b>20,000</b>	-	0%
100-46-46200-462100	PUB CHGS SVC-PSAFE-POL ALARM	11,900	14,985	12,000	12,330	15,000	<b>15,000</b>	3,000	25%
100-46-46200-462120	PUB CHGS SVC-PSAFE-POL SEIZURE	-	-	-	-	-	-	-	0%
100-46-46200-462130	PUB CHGS SVC-PSAFE-POL GANG	11,651	10,748	13,000	10,513	-	-	(13,000)	-100%
100-46-46200-462140	PUB CHGS SVC PSAFE-VHCL IMPND	17,435	21,644	20,000	11,010	22,000	<b>22,000</b>	2,000	10%
100-46-46200-462150	PUB CHGS SVC PSAFE-POL RB WAGE	13,331	7,686	-	16,123	-	-	-	0%
100-48-48200-482200	RANGE RENTAL	-	-	-	-	-	-	-	0%
100-48-48500-485150	OTHER REVENUE-K9 DONATIONS	9,860	2,925	7,500	-	-	-	(7,500)	-100%
100-48-48500-485180	MISC MT POLICE	281,302	-	-	-	-	-	-	0%
100-48-48500-485200	OTHER MISCREV SCJ COP DONATION	-	-	-	-	-	-	-	0%
<b>TOTAL REVENUE</b>		<b>369,822</b>	<b>78,972</b>	<b>77,000</b>	<b>61,585</b>	<b>62,000</b>	<b>62,000</b>	<b>(15,000)</b>	<b>-19%</b>

LAW ENFORCEMENT	5 YEAR CAPITAL	2025	2026	2027	2028	2029
400-52-52100-518300	HANDGUN OPTICS	<b>15,000</b>	20,000	-	-	-
400-52-52100-518325	RIFLE REPLACEMENT/OPTICS	<b>40,000</b>	-	-	-	-
400-52-52100-528155	AMMUNITION FOR FIREARMS TRANISTION	<b>14,000</b>	8,500	-	-	-
400-52-52100-528160	DRONE	<b>10,000</b>	-	-	-	-
400-52-52100-534305	AED REPLACEMENTS	<b>34,000</b>	-	-	-	-
400-52-52100-538555	LAPTOP COMPUTERS FOR PATROL VEHICLES	<b>24,000</b>	24,000	24,000	24,000	24,000
400-52-52100-538560	NEW SQUAD CARS	<b>300,000</b>	300,000	310,000	315,000	320,000
400-52-52100-538575	ARBITRATOR SQUAD CAMERAS	<b>30,000</b>	30,000	32,000	32,000	32,000
400-52-52100-538585	SCHEDULING SOFTWARE	-	-	-	-	-
<b>TOTAL LAW ENFORCEMENT</b>		<b>467,000</b>	<b>382,500</b>	<b>366,000</b>	<b>371,000</b>	<b>376,000</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 FIRE | FUND 100

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### **Description**

The South Shore Fire Department (SSFD) is an all-hazard, all-risk, full-service agency comprised of 63 full-time line personnel (42 Firefighters, 18 Lieutenants, 3 Battalion Chiefs), two Division Chiefs (Training / Special Operations and Community Risk Reduction), an Administrative Assistant, and a Fire Chief. When a person is experiencing the worst day of their life or simply wants a problem solved or a question answered, they call 9-1-1 because they know there are problem-solvers at the other end. And, that's what the SSFD does – we solve problems by providing Advanced (Paramedic) and Basic Life Support ambulance treatment and transport, fire suppression, special rescue, a full-range of fire prevention and education activities, and fire inspection services that include fire alarm and sprinkler system plan review and testing.

Operating out of four stations, one of which is “shared” with the Village of Caledonia Fire Department and located in Franksville, the SSFD provides service to the Village of Mount Pleasant and through a contractual agreement, to the Village of Sturtevant, in an area of approximately 38 square miles for a resident population of over 33,500 and a much-larger number of visitors who come to our communities to visit, work or play.

In 2023, the SSFD responded to 5878 calls for service with a majority of them (76%) being emergency medical calls. As of August 3, 2024, the SSFD is on pace to top over 6300 calls for service or a 7% increase this year, a trend that is easily identified in the rising call volume statistics (2021:5308, 2022:5527, 2023:5878, 2024:6300 [projected]). As an Emergency Medical Service (EMS) Training Center approved by the State of Wisconsin, the SSFD trains its own personnel and also offers EMS-related training for the communities we serve. As a member of Wisconsin Division 102 of the Mutual Aid Box Alarm System (MABAS), the SSFD is able to respond to the needs of other communities anywhere within the State of Wisconsin if called upon.



## SOUTH SHORE FIRE DEPARTMENT

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	01/01/24	06/30/24	12/31/24	2025	Amt	%
100-52-52200-512000	FIRE-SALARIES	5,367,673	5,675,421	5,909,675	2,677,618	5,597,779	<b>6,425,159</b>	515,484	9%
100-52-52200-512300	FIRE-OVERTIME	753,933	758,597	375,000	339,658	750,000	<b>375,000</b>	-	0%
100-52-52200-513000	FIRE-FICA	458,229	481,396	483,417	227,476	470,400	<b>523,022</b>	39,605	8%
100-52-52200-513100	FIRE-HEALTH	1,057,786	1,055,116	1,325,011	475,550	951,100	<b>1,186,780</b>	(138,231)	-10%
100-52-52200-513200	FIRE-DENTAL	72,023	75,448	78,447	39,708	79,416	<b>69,210</b>	(9,236)	-12%
100-52-52200-513250	FIRE-RETIREE HEALTH	-	-	414,600	74,862	149,724	<b>222,222</b>	(192,377)	-46%
100-52-52200-513300	FIRE-LIFE	6,720	6,389	7,349	3,183	6,366	<b>10,050</b>	2,701	37%
100-52-52200-514000	FIRE-CLOTHING ALLOW	33,375	34,449	34,500	32,650	32,650	<b>36,225</b>	1,725	5%
100-52-52200-515000	FIRE-RETIREMENT	712,077	809,840	870,505	407,429	813,966	<b>984,459</b>	113,954	13%
100-52-52200-515100	FIRE-WORK COMP	217,394	208,444	253,899	219,086	219,086	<b>196,592</b>	(57,307)	-23%
100-52-52200-515110	FIRE-HRA	183,161	227,385	120,000	79,233	200,000	<b>270,000</b>	150,000	125%
100-52-52200-517000	FIRE-W/C REIMBURSEMENT	(19,842)	(10)	(10,000)	(11,072)	-	<b>(10,000)</b>	-	0%
100-52-52200-519200	FIRE- W/O UNCOLLECTIBLE ACCOUNTS	-	235,141	-	-	-	-	-	0%
<b>Total Salary and Fringe Benefits</b>		<b>8,842,528</b>	<b>9,567,616</b>	<b>9,862,401</b>	<b>4,565,381</b>	<b>9,270,487</b>	<b>10,288,720</b>	<b>426,318</b>	<b>4%</b>
100-52-52200-522500	FIRE-UTILITIES	84,289	70,555	80,000	47,331	99,395	<b>80,000</b>	-	0%
100-52-52200-522520	FIRE-TELEPHONE	481	180	500	-	500	<b>500</b>	-	0%
100-52-52200-522530	FIRE-CELL PHONE	17,427	19,600	15,000	9,529	19,600	<b>20,000</b>	5,000	33%
100-52-52200-523000	FIRE-BUILDING MTNCE	56,355	54,664	55,000	34,791	55,000	<b>55,000</b>	-	0%
100-52-52200-523210	FIRE-FLEET MTNCE	141,411	176,378	140,000	79,997	150,000	<b>150,000</b>	10,000	7%
100-52-52200-523240	FIRE-FLEET FUEL/OIL	96,527	80,320	85,000	45,009	90,000	<b>85,000</b>	-	0%
100-52-52200-526000	FIRE-TRAINING	15,696	15,011	25,000	29,615	30,000	<b>25,000</b>	-	0%
100-52-52200-528000	FIRE-MILEAGE	-	-	400	-	-	-	(400)	-100%
100-52-52200-528500	FIRE-PHYSICALS/MEDICAL	25,151	22,678	28,000	21,080	28,000	<b>28,000</b>	-	0%
100-52-52200-529000	FIRE-CONTRACT SERV	127,481	115,364	110,000	58,425	110,000	<b>162,500</b>	52,500	48%
100-52-52200-531000	FIRE-OFFICE SUPPLIES	3,481	1,206	2,500	177	2,000	<b>2,500</b>	-	0%
100-52-52200-531100	FIRE-POSTAGE	966	586	700	103	700	<b>700</b>	-	0%
100-52-52200-532000	FIRE-PUBS/PRINTING	400	708	800	-	800	<b>800</b>	-	0%
100-52-52200-532100	FIRE-DUES/SUBSCRIPTS	4,353	4,124	3,700	3,262	3,700	<b>3,700</b>	-	0%
100-52-52200-534000	FIRE-OPS SUPPLIES	194,616	166,292	190,000	97,444	190,000	<b>190,000</b>	-	0%
100-52-52200-534100	FIRE-UNIFORMS	4,418	2,876	2,700	932	2,900	<b>2,900</b>	200	7%
100-52-52200-539000	FIRE-PREVENTION	112,226	101,942	85,000	62,732	90,000	<b>90,000</b>	5,000	6%
100-52-52200-539100	FIRE-RADIO EXPENSE	1,143	1,408	2,000	894	2,000	<b>4,000</b>	2,000	100%
100-52-52200-539200	FIRE-PUBLIC EDUCATION	2,028	-	2,000	69	2,000	<b>2,000</b>	-	0%
100-52-52200-542010	FIRE-EMS FLEX	7,616	9,603	-	-	-	-	-	0%
100-52-52200-578000	FIRE GRANT ARPA	-	10,124	-	-	-	-	-	0%
100-52-52200-579000	FIRE-GRANT ACT 102	8,633	12,518	8,000	-	-	-	(8,000)	-100%
<b>Total Operating Expenses</b>		<b>904,696</b>	<b>866,137</b>	<b>836,300</b>	<b>491,390</b>	<b>876,595</b>	<b>902,600</b>	<b>66,300</b>	<b>8%</b>
<b>Total Department Expenses</b>		<b>9,747,224</b>	<b>10,433,753</b>	<b>10,698,701</b>	<b>5,056,771</b>	<b>10,147,082</b>	<b>11,191,320</b>	<b>492,618</b>	<b>5%</b>

## SOUTH SHORE FIRE DEPARTMENT

REVENUE		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-43-43400-434200	FIRE INSURANCE TAX	229,285	-	220,000	-	250,000	<b>250,000</b>	30,000	14%
100-43-43500-435310	EMS FLEX GRANT	7,833	7,833	-	-	-	-	-	0%
100-46-46200-462200	PUB CHGS SVC - PSAFE-FIRE RPT	-	-	-	-	-	-	-	0%
100-46-46200-462210	PUB CHGS SVC-PSAFE-FIRE 102	19,947	12,195	20,000	-	-	-	(20,000)	-100%
100-46-46200-462220	PUB CHGS SVC PSAFE-FIRE INSPEC	59,225	194,327	80,000	1,275	85,000	<b>85,000</b>	5,000	6%
100-46-46200-462230	PUB CHGS SVC PSAFE-FIRE RB WGS	169	1,783	-	-	-	-	-	0%
100-46-46200-462240	PUB CHGS SVC PSAFE-FIRE SPRNK	167,383	146,009	160,000	109,254	160,000	<b>170,000</b>	10,000	6%
100-46-46200-462250	PUB CHGS SVC PSAFE-HZRDS SPLLS	6,441	17,840	12,000	6,052	13,000	<b>13,000</b>	1,000	8%
100-46-46200-462270	PUB CHGS SVC PSAFE-FIRE STURT	1,375,500	1,450,530	1,545,648	772,824	1,545,648	<b>1,592,017</b>	46,369	3%
100-46-46200-462300	AMBULANCE FEES	1,439,220	1,593,378	1,500,000	960,858	1,577,063	<b>1,600,000</b>	100,000	7%
100-47-47300-473111	INTRGVT CHG LOCAL ELMWDPK FIRE	-	-	-	-	-	-	-	0%
<b>Total Fire Revenue</b>		<b>3,305,004</b>	<b>3,423,895</b>	<b>3,537,648</b>	<b>1,850,263</b>	<b>3,630,711</b>	<b>3,710,017</b>	<b>172,369</b>	<b>5%</b>

SOUTH SHORE FIRE CAPITAL		2025	2026	2027	2028	2029
400-52-52200-528225	FIRE UTILITY VEHICLE	-	-	-	-	-
400-52-52200-528228	SCBA AIRE COMPRESSOR	-	60,000	-	-	-
400-52-52200-528236	ENGINE 10	-	950,000	-	-	-
400-52-52200-528238	FIRE - POWER LOAD SYSTEM & COT	-	85,000	90,000	95,000	-
400-52-52200-528239	FIRE - INTUBATON ASSIST DEVICE	-	-	-	-	-
400-52-52200-528240	RADIO REPLACMENTS	<b>30,000</b>	32,000	33,500	35,000	-
400-52-52200-528241	FIRE - HEART MONITORS/LUCAS CP	-	100,000	100,000	100,000	-
400-52-52200-528242	FIRE - IT EQUIPMENT	<b>20,000</b>	22,000	23,000	24,000	-
400-52-52200-528250	CAPITAL OUTLAY-COMMAND CAR	-	-	-	70,000	-
400-52-52200-528290	FIRE STATION EQUIPMENT	<b>19,000</b>	20,000	21,000	22,000	-
400-52-52200-528295	FIRE STATION 10 REPAIRS	<b>17,500</b>	18,000	19,000	20,000	-
400-52-52200-528320	FIRE-RESCUE TASK FORCE PPE	<b>12,000</b>	-	10,000	-	-
400-52-52200-534000	FIRE-AMBULANCE	<b>400,000</b>	-	-	-	-
400-52-52200-534200	FIRE- HEAVY RESCUE	-	-	950,000	-	-
400-52-52200-534300	FIRE- TRAINING CENTER	-	800,000	-	-	-
400-52-52200-534305	PERSONAL PROTECTIVE EQUIPMENT	<b>45,000</b>	47,500	49,000	51,000	-
400-52-52200-xxxxxx	LARYNGOSCOPES	<b>12,000</b>	-	-	-	-
400-52-52200-xxxxxx	FIRE- BREATHING APPARATUS	-	500,000	-	-	-
400-52-52200-xxxxxx	FIRE- LIFT TRUCK	-	100,000	-	-	-
<b>TOTAL SSFD</b>		<b>555,500</b>	<b>2,734,500</b>	<b>1,295,500</b>	<b>417,000</b>	<b>-</b>

TID 5 CAPITAL		2025	2026	2027	2028	2029
445-29-52200-528240	FIRE QUINT	-	<b>1,800,000</b>	-	-	-



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 BUILDING INSPECTIONS | FUND 100

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### **Description**

The Inspection department provides an orderly examination and overview of all building and construction functions on both existing and new structures throughout the Village. This includes the overview of the entire construction process of new homes and additions to existing homes. In addition, the Department is in charge of the inspections of major commercial and industrial developments throughout the community.

State, Village and general National building standards, which are enforced consistently for each development, new structure or rehabilitation's, govern all inspections.



## BUILDING INSPECTIONS

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-52-52400-512000	SALARY	165,002	173,756	179,839	83,008	179,839	<b>188,230</b>	8,391	5%
100-52-52400-513000	SOCIAL SECURITY	12,159	12,718	13,758	6,031	13,758	<b>14,400</b>	642	5%
100-52-52400-513100	HEALTH INS	40,970	40,524	45,044	20,628	45,044	<b>47,257</b>	2,213	5%
100-52-52400-513200	DENTAL INS	2,799	2,971	2,799	1,911	2,799	<b>4,168</b>	1,369	49%
100-52-52400-513250	RETIREE HEALTH INS	-	-	11,600	-	-	-	(11,600)	-100%
100-52-52400-513300	LIFE INS	445	483	574	263	574	<b>610</b>	36	6%
100-52-52400-515000	RETIREMENT	10,744	11,815	12,409	5,728	12,409	<b>13,082</b>	673	5%
100-52-52400-515100	WORKERS COMP	8,494	7,903	10,156	8,342	10,156	<b>6,766</b>	(3,390)	-33%
100-52-52400-515110	HRA	11,476	13,270	12,000	11,812	12,000	<b>12,000</b>	(1,270)	0%
<b>Total Salaries &amp; Fringe Benefits</b>		<b>252,089</b>	<b>263,440</b>	<b>288,179</b>	<b>137,723</b>	<b>276,579</b>	<b>286,513</b>	<b>(2,936)</b>	<b>-1%</b>

100-52-52400-521000	PROF DEVELOPMENT	1,126	479	1,350	750	1,350	1,350	-	0%
100-52-52400-522530	CELL PHONE	598	554	500	313	500	500	-	0%
100-52-52400-523240	MAINT GAS & OIL	1,975	1,619	2,160	857	2,160	2,160	-	0%
100-52-52400-528000	MILEAGE	-	85	250	-	250	250	-	0%
100-52-52400-529000	CONTRACT SERV	-	-	1,100	38,845	38,845	1,100	-	0%
100-52-52400-531000	OFFICE SUPPLIES	-	368	1,000	-	400	1,000	-	0%
100-52-52400-532100	DUES & SUB	90	-	150	-	150	150	-	0%
100-52-52400-534000	OPERATING SUPPLIES	1,920	1,657	3,500	-	2,000	3,500	-	0%
100-52-52400-542000	MAINT EQUIPMENT	126	557	3,900	-	600	3,900	-	0%
<b>Total Operating Expenses</b>		<b>5,833</b>	<b>5,319</b>	<b>13,910</b>	<b>40,765</b>	<b>46,255</b>	<b>13,910</b>	-	0%

<b>Total Department Expenses</b>	<b>257,922</b>	<b>268,759</b>	<b>302,089</b>	<b>178,488</b>	<b>322,834</b>	<b>300,423</b>	<b>(2,936)</b>	<b>-1%</b>
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REVENUE		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	PROPOSED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-44-44300-443100	BLDG & INPECT FEES BUILDING	857,422	457,749	882,000	724,732	750,000	<b>737,800</b>	(144,200)	-16%
100-47-47300-473110	INTRGVT CHGS LOCAL STURT	-	-	-	-	-	-	-	0%
<b>Total Revenue</b>		<b>857,422</b>	<b>457,749</b>	<b>882,000</b>	<b>724,732</b>	<b>750,000</b>	<b>737,800</b>	<b>(144,200)</b>	<b>-16%</b>

5 YEAR CAPITAL	5 YEAR CAPITAL PLAN	2025	2026	2027	2028	2029
400-52-52400-528210	INSPECTIONS VEHICLES	-	25,000	-	25,000	-
<b>TOTAL BUILDING INSPECTION CAPITAL</b>		<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 DPW ADMINISTRATION | FUND 100

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### **Description**

The Director of Public Works/Village Engineer is tasked with recommending and developing Capital related projects as well as yearly paving requirements, handling the day-to-day operational needs for the Village roads (streets) and establishing a work list of priorities. The Director of Public Works/Village Engineer oversees, and is assisted by a Deputy Director of Public Works and an Engineering Technician. The Department reviews and approves all developmental plans to assure that the plans meet all Village standards and specifications per ordinance, as well as other State regulatory agency standards and statutory laws are in compliance.

The 2025 budget moved the contracted refuse/solid waste service from a special revenue fund to a line item within DPW Administration. The Administrative area of Public Works oversees this contract with Advanced Disposal, now known as Green for Life. This contract expires after 2025.



## DPW ADMINISTRATION

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-53-53100-512000	DPW ADMIN-SALARIES	146,494	89,982	100,931	44,263	100,931	<b>110,328</b>	9,397	9%
100-53-53100-512300	DPW ADMIN- OVERTIME	672	105	1,000	57	1,000	<b>1,000</b>	-	0%
100-53-53100-513000	DPW ADMIN-FICA	10,988	6,712	7,798	3,302	7,798	<b>8,517</b>	719	9%
100-53-53100-513100	DPW ADMIN-HEALTH	29,156	15,970	18,693	8,069	18,693	<b>22,503</b>	3,810	20%
100-53-53100-513200	DPW ADMIN-DENTAL	2,135	1,203	1,283	-	1,283	<b>2,183</b>	900	70%
100-53-53100-513250	DPW ADMIN-RETIREE HEALTH	-	-	7,800	-	-	-	(7,800)	-100%
100-53-53100-513300	DPW ADMIN-LIFE	160	95	122	56	122	<b>134</b>	12	10%
100-53-53100-515000	DPW ADMIN-RETIREMENT	9,479	6,086	6,530	3,043	6,530	<b>7,230</b>	700	11%
100-53-53100-515100	DPW ADMIN-WORK COMP	4,125	3,710	4,769	3,917	4,769	<b>3,343</b>	(1,426)	-30%
100-53-53100-515110	DPW ADMIN-HRA	1,008	2,015	6,000	154	6,000	<b>6,000</b>	-	0%
100-53-53100-515200	DPW ADMIN-UNEMPLOYMNT	-	-	-	-	-	-	-	0%
<b>Total Salaries and Fringe Benefits</b>		<b>204,218</b>	<b>125,878</b>	<b>154,926</b>	<b>62,861</b>	<b>147,126</b>	<b>161,238</b>	<b>6,312</b>	<b>4%</b>
100-53-53100-521000	DPW ADMIN-PROF DEVELOP	1,927	2,092	3,000	1,518	3,000	<b>3,500</b>	500	17%
100-53-53100-521100	DPW ADMIN-PROF SERVICES	9,916	4,566	25,000	3,036	15,000	<b>15,000</b>	(10,000)	-40%
100-53-53100-522530	DPW ADMIN-CELL PHONE	2,331	1,809	2,700	973	2,700	<b>2,800</b>	100	4%
100-53-53100-523100	DPW ADMIN-COMP MTNCE SUPPLY	1,780	2,508	4,000	1,883	4,000	<b>4,750</b>	750	19%
100-53-53100-526000	DPW ADMIN-TRAINING	61	-	-	-	-	-	-	0%
100-53-53100-528000	DPW ADMIN-MILEAGE	-	-	100	-	100	<b>100</b>	-	0%
100-53-53620-529000	REFUSE/SOLID WASTE SERVICES*	1,139,976	1,187,064	1,305,625	497,343	1,225,000	<b>1,295,000</b>	(10,625)	-1%
<b>Total Operating Expenses</b>		<b>1,155,991</b>	<b>1,198,039</b>	<b>1,340,425</b>	<b>504,753</b>	<b>1,249,800</b>	<b>1,321,150</b>	<b>(19,275)</b>	<b>-1%</b>
<b>Total Department Expenses</b>		<b>1,360,209</b>	<b>1,323,917</b>	<b>1,495,351</b>	<b>567,614</b>	<b>1,396,926</b>	<b>1,482,388</b>	<b>(12,963)</b>	<b>-1%</b>

\* Refuse/Solid Waste contracted services have been moved from Special Revenue Fund #255 to General Fund, DPW Administration.



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 DPW OPERATIONS | FUND 100

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### **Description**

The Village department of Public Works – Highways division maintains approximately 133 miles of roads and road right of way. The division is managed by a Public Works – Highways Manager. The division has 12 total employees.



# DPW OPERATIONS

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	01/01/24	06/30/24	12/31/24	2025	Amt	%
100-53-53300-512000	DPW OPS -SALARIES	743,957	726,697	861,193	368,068	772,943	<b>938,575</b>	77,382	9%
100-53-53300-512300	DPW OPS-OVERTIME	44,894	36,110	40,000	15,917	33,426	<b>40,000</b>	-	0%
100-53-53300-513000	DPW OPS-FICA	58,451	56,653	68,941	28,459	59,764	<b>74,861</b>	5,920	9%
100-53-53300-513100	DPW OPS-HEALTH	214,259	186,677	222,412	84,457	168,914	<b>211,152</b>	(11,260)	-5%
100-53-53300-513200	DPW OPS-DENTAL	14,484	12,725	14,344	6,220	13,062	<b>19,043</b>	4,699	33%
100-53-53300-513250	DPW OPS-RETIREE HEALTH	-	-	64,900	26,727	53,454	<b>25,011</b>	(39,889)	-61%
100-53-53300-513300	DPW OPS-LIFE	1,851	1,479	2,220	787	1,574	<b>2,178</b>	(42)	-2%
100-53-53300-515000	DPW OPS-RETIREMENT	49,330	49,815	60,009	25,667	53,901	<b>65,822</b>	5,813	10%
100-53-53300-515100	DPW OPS-WORK COMP	68,053	54,137	70,351	57,784	57,784	<b>34,547</b>	(35,804)	-51%
100-53-53300-515110	DPW OPS-HRA	40,281	29,327	50,000	20,164	42,344	<b>103,500</b>	53,500	107%
<b>Total Salaries &amp; Fringe Benefits</b>		<b>1,235,559</b>	<b>1,153,620</b>	<b>1,454,370</b>	<b>634,250</b>	<b>1,257,166</b>	<b>1,514,689</b>	<b>60,319</b>	<b>4%</b>
100-53-53300-521000	DPW OPS-PROF DEVELOP	-	490	750	-	750	<b>2,500</b>	1,750	233%
100-53-53300-522500	DPW OPS-UTILITIES	27,661	25,198	34,000	12,494	34,000	<b>34,000</b>	-	0%
100-53-53300-522530	DPW OPS-CELL PHONE	2,198	1,695	3,150	979	3,000	<b>3,000</b>	(150)	-5%
100-53-53300-523000	DPW OPS-BLDG MTNCE CONTRACT	1,490	4,290	6,000	5,259	8,000	<b>7,200</b>	1,200	20%
100-53-53300-523100	DPW OPS-BLDG MTNCE SUPPLY	14,253	14,992	19,500	5,609	14,500	<b>15,000</b>	(4,500)	-23%
100-53-53300-523240	DPW OPS-FLEET FUEL/OIL	83,331	75,331	95,000	39,127	90,000	<b>95,000</b>	-	0%
100-53-53300-529000	DPW OPS-CONTRACT SERV	38,320	38,499	45,000	4,991	45,000	<b>48,000</b>	3,000	7%
100-53-53300-534000	DPW OPS-OPS SUPPLIES	24,285	29,731	34,000	12,796	34,000	<b>38,000</b>	4,000	12%
100-53-53300-537000	DPW OPS-SALT/SAND	199,144	167,595	374,334	100,430	374,000	<b>375,000</b>	666	0%
100-53-53300-537100	DPW OPS- CULV & GR SUPPLIES	8,801	7,428	8,000	7,033	8,000	<b>11,500</b>	3,500	44%
100-53-53300-537200	DPW OPS-STN GRVL	16,001	1,446	17,500	6,850	17,500	<b>17,500</b>	-	0%
100-53-53300-537300	DPW OPS-SGN STRP	39,163	77,869	92,000	4,841	92,000	<b>98,000</b>	6,000	7%
100-53-53300-537400	DPW OPS-ROAD MTNCE SUPPLIES	94,539	85,142	125,000	37,026	125,000	<b>125,000</b>	-	0%
100-53-53300-537500	DPW OPS-ROAD WEED CNTRL	-	-	1,000	-	1,000	<b>1,000</b>	-	0.00%
100-53-53300-537600	ROADWAY TREE REPLACEMENT	1,200	-	5,000	-	5,000	<b>5,000</b>	-	0.00%
100-53-53300-542000	DPW OPS-EQPMNT MTNCE	94,047	98,914	120,000	45,305	120,000	<b>125,000</b>	5,000	4.17%
100-53-53420-522510	STREET LIGHTING	97,628	88,460	115,000	47,448	115,000	<b>120,000</b>	5,000	4.35%
<b>Total Operating Expenses</b>		<b>742,062</b>	<b>717,080</b>	<b>1,095,234</b>	<b>330,188</b>	<b>1,086,750</b>	<b>1,120,700</b>	<b>25,466</b>	<b>2.33%</b>
<b>Total Department Expenses</b>		<b>1,977,621</b>	<b>1,870,700</b>	<b>2,549,604</b>	<b>964,438</b>	<b>2,343,916</b>	<b>2,635,389</b>	<b>85,785</b>	<b>3.36%</b>

5 YEAR CAPITAL	5 YEAR CAPITAL PLAN	2025	2026	2027	2028	2029
400-53-53300-53XXXX	TRUCK HOIST	<b>86,000</b>	-	-	-	-
400-53-53300-538XXX	DITCH MOWER	<b>88,000</b>	-	-	-	-
400-53-53300-538230	PLOW TRUCK	<b>373,000</b>	-	310,000	-	325,000
400-53-53300-538300	1 TON DUMP TRUCK	<b>71,000</b>	-	-	-	-
400-53-53300-53XXXX	USED FORK LIFT	<b>22,000</b>	-	-	-	-
400-53-53300-538250	PICK UP TRUCK	-	42,000	-	45,000	-
400-53-53300-538260	ZERO TURN MOWER	47	-	-	-	16,000
<b>TOTAL DPW CAPITAL</b>		<b>640,000</b>	<b>42,000</b>	<b>310,000</b>	<b>45,000</b>	<b>341,000</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 DPW COMPOST | FUND 100

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### **Description**

Provide an area for grass, leaf and brush disposal for residents to reduce solid waste tonnage. This is turned into valuable mulch and compost for gardens and landscapes. Over 18,000 vehicles annually use this site.

This budget is being combined with Recycling in the 2025 budget.



# DPW COMPOST

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	01/01/24	06/30/24	12/31/24	2025	Amt	%
100-53-53630-512000	SOLID WASTE-SALARIES	3,963	3,653	7,875	1,418	7,875	-	(7,875)	-100%
100-53-53630-513000	SOLID WASTE-FICA	303	279	602	108	602	-	(602)	-100%
100-53-53630-515100	SOLID WASTE-WORK COMP	11	14	17	14	17	-	(17)	-100%
<b>Total Salaries &amp; Fringe Benefits</b>		<b>4,277</b>	<b>3,946</b>	<b>8,494</b>	<b>1,540</b>	<b>8,494</b>	<b>-</b>	<b>(8,494)</b>	<b>-100%</b>
100-53-53630-529000	SOLID WASTE-CONTRACT SERV	31,184	19,409	25,000	469	20,000	-	(25,000)	-100%
100-53-53630-529300	SOLID-WASTE- RACINE CONTRACT	-	-	-	-	-	-	-	0%
100-53-53630-532000	SOLID WASTE-PUBS/PRINTING	-	-	-	-	-	-	-	0%
<b>Total Operating Expenses</b>		<b>31,184</b>	<b>19,409</b>	<b>25,000</b>	<b>469</b>	<b>20,000</b>	<b>-</b>	<b>(25,000)</b>	<b>-100%</b>
<b>Total Department Expenses</b>		<b>35,461</b>	<b>23,355</b>	<b>33,494</b>	<b>2,009</b>	<b>28,494</b>	<b>-</b>	<b>(33,494)</b>	<b>-100%</b>

\* DPW Compost budget was its own department in general fund in prior years, these expenses have been moved to the Recycling special revenue fund #250 in 2025.



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 PARKS | FUND 100

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### **Description**

The Village of Mount Pleasant presently operates nine parks totaling over 300 acres of parkland offering a wide variety of recreational activities. Our parks contain baseball diamonds, trails, shelters, and picnic facilities. Generally, parks are available on a first first-come, first first-served basis. Phase II of Campus Park construction expanded the parks offerings to include a band shell, cricket pitch, basketball courts, pickleball courts, walking trails, a splash pad, and two additional softball diamonds. In 2022, the parks and recreation department relocated to a new office which created an additional meeting space and is across from the Pike River Pathway trail head.

Current staffing includes a Parks and Recreation Manager that oversees the day to day operations of the Village parks. This is a full-time position and coordinates with the DPW Supervisor on addressing the needs of the parks. In the field is one 30% employee and two additional part part-time employees. All mowing for the parks is contracted out and has been that way since 2012. Our recreation department currently utilizes the village parks to operate its programs.



## PARKS

Account Number		ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance Amt	%
<b>SALARY &amp; FRINGE</b>									
100-55-55200-512000	SALARIES	127,269	133,304	147,456	59,125	147,400	153,251	5,795	4%
100-55-55200-512300	PARKS OVERTIME	1,366	3,104	1,500	787	1,500	1,500	-	0%
100-55-55200-513000	SOCIAL SECURITY	9,578	10,130	11,395	4,458	11,400	11,838	443	4%
100-55-55200-513100	PARKS-HEALTH INSURANCE	28,422	24,898	30,030	11,158	30,000	33,557	3,527	12%
100-55-55200-513200	PARKS-DENTAL INS	1,025	822	1,866	371	1,850	2,197	331	18%
100-55-55200-513250	RETIREE HEALTH	-	-	7,700	-	-	-	(7,700)	-100%
100-55-55200-513300	PARKS-LIFE INS	234	181	160	64	160	172	12	7%
100-55-55200-515000	RETIREMENT	7,271	8,266	8,458	3,754	8,450	8,922	464	5%
100-55-55200-515100	WORK COMP	6,460	6,608	8,206	6,740	8,200	4,870	(3,336)	-41%
100-55-55200-515110	PARKS-HRA	-	-	2,500	542	2,500	2,500	-	0%
100-55-55200-515200	UNEMPLOYMENT	-	-	-	-	-	-	-	0%
<b>TOTAL SALARIES &amp; FRINGE BENEFITS</b>		<b>181,625</b>	<b>187,313</b>	<b>219,271</b>	<b>86,999</b>	<b>211,460</b>	<b>218,809</b>	(462)	0%
<b>OPERATING EXPENSES</b>									
100-55-55200-521000	PROF DEVELOPMENT	1,362	838	1,500	-	1,400	1,750	250	17%
100-55-55200-521100	PROF SERVICES	10,769	2,393	10,000	3,369	9,500	10,000	-	0%
100-55-55200-522500	UTILITIES	6,733	8,669	20,000	10,144	20,000	30,000	10,000	50%
100-55-55200-523000	MAINT BLDG	2,756	20,523	3,000	-	3,000	3,000	-	0%
100-55-55200-523210	MAINT FLEET	-	-	1,000	-	1,000	1,000	-	0%
100-55-55200-523240	MAINT GAS & OIL	5,694	6,037	3,500	3,992	3,500	7,500	4,000	114%
100-55-55200-523250	MAINTENANCE-GENERAL	19,414	18,411	21,500	10,585	21,000	21,500	-	0%
100-55-55200-529000	CONTRACT SERV	33,075	36,258	90,000	22,173	75,000	90,000	-	0%
100-55-55200-529001	TREE REPLACEMENT	4,801	7,410	2,500	-	2,500	-	(2,500)	-100%
100-55-55200-534000	OPERATING SUPPLIES	14,418	14,850	15,500	10,801	15,000	16,000	500	3%
100-55-55200-534110	BENCH EXPENSES	7,203	11,879	5,000	-	4,750	3,000	(2,000)	-40%
100-55-55200-534510	SPECIAL EVENTS	4,540	3,719	15,000	1,562	14,000	15,000	-	0%
100-55-55200-542000	MAINT EQUIPMENT	1,708	-	2,000	-	2,000	2,000	-	0%
<b>TOTAL OPERATING EXPENSES</b>		<b>112,474</b>	<b>130,987</b>	<b>190,500</b>	<b>62,626</b>	<b>172,650</b>	<b>200,750</b>	10,250	5%
<b>Total Department Expenses</b>		<b>294,099</b>	<b>318,300</b>	<b>409,771</b>	<b>149,625</b>	<b>384,110</b>	<b>419,559</b>	#REF!	2%

## PARKS

Account Number		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>REVENUE</b>									
100-41-41100-411100	LOCAL PROPERTY TAX	320,000	320,000	336,000	174,720	336,000		(336,000)	-100%
100-46-46700-467210	PUB CHGS SVC - PARKS-PAVILION	16,945	24,926	40,000	17,522	35,000	<b>52,500</b>	12,500	31%
100-46-46700-467300	PUB CHGS SVC - PARKS-FARM LAND	3,555	4,900	4,000	-	-	<b>4,000</b>	-	0%
100-48-48100-481100	INTEREST INCOME-LGIP	-	19,554	7,100	6,261	12,000	-	(7,100)	-100%
100-48-48100-481123	INTEREST INCOME-LGIP 2023A	-	6,297	-	3,502	7,000	-	-	0%
100-48-48100-481300	INTEREST INCOME-PORTFOLIO	(358)	1,487	-	697	1,500	-	-	0%
100-48-48500-485100	DONATION	4,500	1,525	5,000	150	4,000	<b>2,500</b>	(2,500)	-50%
100-48-48500-485110	BENCH DONATIONS	-	13,968	5,000	-	-	<b>3,000</b>	(2,000)	-40%
100-49-49100-491120	PROCEEDS FROM DEBT	3,520,490	220,000	-	-	-	-	-	0%
100-49-49200-492200	TRANSFER IN FROM OTH FUNDS	-	10,644	-	-	-	-	-	0%
100-49-49200-492235	TRANSFER IN - PARK IMPACT	65,548	115,548	-	-	-	-	-	0%
100-49-49200-492400	TRANSFER IN CAPITAL PROJECTS	-	-	-	-	-	-	-	0%
<b>TOTAL REVENUE</b>		<b>3,930,680</b>	<b>738,849</b>	<b>397,100</b>	<b>202,852</b>	<b>395,500</b>	<b>62,000</b>	(335,100)	-84%

PARKS CAPITAL		2025	2026	2027	2028	2029
400-55-55200-555900	STEWART-MCBRIDGE INFIELD	11,500	-	-	-	-
400-55-55200-555935	PRESSURE WASHER	12,000	-	-	-	-
400-55-55200-555950	PARKS VEHICLES	-	-	-	-	-
400-55-55200-555955	GATOR	-	-	-	-	-
<b>TOTAL - PARKS</b>		<b>23,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Parks budget was a special revenue fund in prior years, data in 2022, 2023 & 2024 columns is from Fund 24C



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 RECREATION | FUND 100

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### **Description**

The Recreation Division provides activities for the entire community. Programs are provided in a variety of areas and continue to expand as the community grows.

Current programs include: Morning and afternoon Playground programs at Drozd Park, Stewart- McBride Park, and Smolenski Park for kids ages 4 to 13. We also offer a free drop in playground program in the afternoons at Polzin Park. We serve over 300 kids in these playground programs. Our softball program is for kids 4 to 18 years old and averages 500+ youth annually; We also provide Kickball and Sand Volleyball that has anywhere from 50 to 100 kids that attend each year.

In order to keep our programs affordable and provide essential supplies for our programs, we partner with local businesses through our Donation/Signage program.



## RECREATION

Account Number		ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance	
								Amt	%
<b>SALARY &amp; FRINGES</b>									
100-55-55300-512000	SALARIES	83,344	105,694	105,000	24,831	97,500	<b>107,034</b>	2,034	2%
100-55-55300-512300	OVERTIME	4,444	6,568	4,500	1,596	4,500	<b>4,500</b>	-	0%
100-55-55300-513000	SOCIAL SECURITY	6,704	8,582	8,377	2,022	8,300	<b>8,532</b>	155	2%
100-55-55300-515000	RETIREMENT	3,031	3,370	3,375	1,664	3,300	<b>3,541</b>	166	5%
100-55-55300-515100	WORK COMP	4,280	4,106	6,132	5,037	6,100	<b>3,982</b>	(2,150)	-35%
100-55-55300-515200	UNEMPLOYMENT	-	-	-	-	-	-	-	0%
	<b>TOTAL SALARIES &amp; FRINGE</b>	<b>101,803</b>	<b>128,320</b>	<b>127,384</b>	<b>35,150</b>	<b>119,700</b>	<b>127,589</b>	205	0%
<b>EXPENSES</b>									
100-55-55300-522530	RECREATION CELL	1,022	754	1,200	486	1,200	<b>1,200</b>	-	0%
100-55-55300-528000	MILEAGE	123	-	800	-	800	<b>800</b>	-	0%
100-55-55300-529000	CONTRACT SERV	-	-	-	-	-	-	-	0%
100-55-55300-531000	OFFICE SUPPLIES	-	-	-	-	-	-	-	0%
100-55-55300-532000	PUBS & PRINTING	-	-	-	-	-	-	-	0%
100-55-55300-534000	OPERATING SUPPLIES	16,990	22,899	19,000	1,351	18,500	<b>24,000</b>	5,000	26%
100-55-55300-542000	MAINT EQUIPMENT	-	-	-	-	-	-	-	0%
	<b>TOTAL OPERATING EXPENSE</b>	<b>18,135</b>	<b>23,653</b>	<b>21,000</b>	<b>1,837</b>	<b>20,500</b>	<b>26,000</b>	5,000	24%
	<b>TOTAL FUND EXPENSES</b>	<b>119,938</b>	<b>151,973</b>	<b>148,384</b>	<b>36,987</b>	<b>140,200</b>	<b>153,589</b>	5,205	4%
<b>REVENUE</b>									
100-41-41100-411100	LOCAL PROPERTY TAX	55,000	74,000	77,700	40,400	77,700	-	(77,700)	-100%
100-46-46700-467200	PUB CHGS SVC - RECREATION FEES	42,693	51,121	55,000	59,541	60,000	<b>65,000</b>	10,000	18%
100-48-48100-481100	INTEREST INCOME-LGIP	-	451	-	504	1,000	-	-	0%
100-48-48100-481300	INTEREST INCOME-PORTFOLIO	-	-	-	513	1,000	-	-	0%
100-48-48500-485100	DONATIONS	13,175	13,842	18,000	12,650	17,500	<b>14,000</b>	(4,000)	-22%
100-49-49200-492240	TRANSFER IN FROM PARKS	-	20,000	-	-	-	-	-	0%
100-48-48900-489100	OTHER MISC REVENUES	-	-	-	-	-	-	-	0%
	<b>TOTAL REVENUE</b>	<b>110,868</b>	<b>159,414</b>	<b>150,700</b>	<b>113,608</b>	<b>157,200</b>	<b>79,000</b>	(71,700)	-48%

\* Recreation budget was a special revenue fund in prior years, data in 2022, 2023 & 2024 columns is from Fund 245



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 COMMUNITY DEVELOPMENT-PLANNING | FUND 100

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### **Description**

These budget lines fund the Planning Office within the Community Development Department. The Planning Office administers the comprehensive plan, tax incremental financing districts, land division ordinances, and zoning ordinances. The office investigates municipal complaints related to blighted premises in collaboration with other departments, and its staff assist the Plan Commission, Board of Appeals, Community Development Authority, and Village Board.



## COMMUNITY DEVELOPMENT

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-56-56600-512000	COMMISSION	139,671	125,289	45,635	21,895	45,635	<b>116,795</b>	71,160	156%
100-56-56600-512300	OVERTIME	-	-	1,000	-	1,000	<b>1,000</b>	-	0%
100-56-56600-513000	SOCIAL SECURITY	10,101	9,089	3,491	1,496	3,491	<b>8,935</b>	5,444	156%
100-56-56600-513100	HEALTH INS	26,522	21,369	9,760	4,469	9,760	<b>10,239</b>	479	5%
100-56-56600-513200	DENTAL INS	1,812	1,502	606	414	606	<b>903</b>	297	49%
100-56-56600-513250	RETIREE HEALTH	-	-	2,400	-	-	-	(2,400)	-100%
100-56-56600-513300	LIFE INS	102	99	43	20	43	<b>44</b>	1	2%
100-56-56600-515000	RETIREMENT	9,133	7,889	2,724	1,257	2,724	<b>2,857</b>	133	5%
100-56-56600-515100	WORKERS COMP	4,302	6,278	2,490	2,045	2,490	<b>4,233</b>	1,743	70%
100-56-56600-515110	HRA	543	4,367	6,000	7,286	6,000	<b>8,000</b>	2,000	33%
100-56-56600-515200	UNEMPLOYMENT	-	-	-	-	-	-	-	0%
<b>TOTAL SALARIES &amp; FRINGE BENEFITS</b>		<b>192,185</b>	<b>175,882</b>	<b>74,149</b>	<b>38,882</b>	<b>71,749</b>	<b>153,006</b>	78,857	106%
<b>EXPENSES</b>									
100-56-56600-521000	PROF DEVELOP	2,605	4,710	7,000	4,140	7,000	<b>7,000</b>	-	0%
100-56-56600-521100	PROF SERVICES	11,346	18,461	56,500	667	56,500	<b>88,320</b>	31,820	56%
100-56-56600-522530	COMM DEV-CELL PHONE	1,269	826	1,150	490	1,150	<b>1,150</b>	-	0%
100-56-56600-528000	MILEAGE	469	97	700	-	700	<b>500</b>	(200)	-29%
100-56-56600-529000	CONTRACT SERV	71,960	38,845	39,000	-	-	-	(39,000)	-100%
100-56-56600-529100	ECONOMIC ASSISTANCE	53,958	52,126	47,000	-	47,000	<b>47,750</b>	750	2%
100-56-56600-532000	PUBS AND PRINTING	1,417	188	1,700	-	500	<b>500</b>	(1,200)	-71%
100-56-56600-532100	DUES AND SUBS	897	929	1,750	506	1,000	<b>1,000</b>	(750)	-43%
100-56-56600-534000	OPERATING SUPPLIES	270	342	1,000	167	500	<b>500</b>	(500)	-50%
<b>TOTAL OPERATING EXPENSES</b>		<b>144,192</b>	<b>116,524</b>	<b>155,800</b>	<b>5,970</b>	<b>114,350</b>	<b>146,720</b>	(9,080)	-6%
<b>TOTAL DEPARTMENT EXPENSES</b>		<b>336,378</b>	<b>292,406</b>	<b>229,949</b>	<b>44,852</b>	<b>186,099</b>	<b>299,726</b>	(18,160)	30%
<b>REVENUE</b>									
		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	PROPOSED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
100-44-44400-444110	ZONING PERMITS-ZONING	77,007	78,927	75,000	25,646	50,000	<b>75,000</b>	-	0%
100-44-44900-449100	SIGN PERMITS-SIGN PERMITS	10,000	24,525	10,000	2,218	10,000	<b>10,000</b>	-	0%
<b>Total Revenue</b>		<b>87,007</b>	<b>103,452</b>	<b>85,000</b>	<b>27,864</b>	<b>60,000</b>	<b>85,000</b>	-	0%



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 STORM WATER DRAINAGE UTILITY | FUND 200

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### **Description**

This budget is managed by the Director of Public Works/Village Engineer, under the direction the Utilities Commission.

The Director of Public Works/Village Engineer provides technical assistance to the Utility in reviewing and approving all development projects and facilitating day-to-day activities. This ensures that storm water standards and their specifications meet local and state agency guidelines and statutory requirements.

The Director of Public Works/Village Engineer is also assisted by an Engineering Technician, the Deputy Director of Public Works and consultant engineering firms.

In addition, the Utility handles and reviews day to day citizen and business concerns relating to storm water management procedures and practices and authorizes corrective action when required.



## STORM WATER DRAINAGE UTILITY

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>2,109,520</b>	<b>3,217,031</b>	<b>4,709,209</b>	<b>4,709,209</b>	<b>4,709,209</b>	<b>5,594,479</b>	885,270	19%
200-42-42000-421000	EQUIVALENT RUNOFF UNIT FEE	2,199	1,871	-	-	-	-	-	0%
200-42-42000-421100	EQUIVALENT RUNOFF UNIT FEE	1,653,832	1,656,988	1,810,000	1,626,904	1,810,000	<b>1,850,000</b>	40,000	2%
200-44-44400-444140	STATE GRANT-DNR STEWARDSHIP	-	-	-	-	-	-	-	0%
200-44-44400-444150	STATE GRANT-DNR UNPS PLNG FIS	-	-	-	-	-	-	-	0%
200-44-44400-444170	STATE GRANT-WILLOW RD HMGP	-	-	-	-	-	-	-	0%
200-44-44400-444180	STATE GRANT	-	-	-	-	-	-	-	0%
200-48-48100-481100	INTEREST INCOME-LGIP	-	13,247	-	37,442	60,000	<b>29,000</b>	29,000	0%
200-48-48100-481200	INTEREST INCOME-CHECKIN	-	-	-	-	-	-	-	0%
200-48-48100-481300	INTEREST INCOME-PORTFOLIO	(42,038)	174,560	123,250	51,475	100,000	<b>172,000</b>	48,750	40%
200-48-48100-481400	INTEREST INCOME-PORTFOLIO	(3,667)	15,227	-	7,136	14,000	-	-	0%
200-48-48100-481500	INTEREST INCOME-SPEC ASSESS	-	-	-	-	-	-	-	0%
200-48-48100-481600	INTEREST INCOME-TAX ROLL	-	-	-	-	-	-	-	0%
200-48-48900-489100	OTHER MISC REVENUES	2,972	280,132	-	178	200	-	-	0%
200-48-49200-492650	T/F FUNDS-SW PYMNT PLAN DPW	-	-	-	-	-	-	-	0%
200-49-49200-492230	TRANSFER IN -STORM WATER IMPACT	-	-	-	-	-	-	-	0%
200-49-49200-492400	OPERATING TRANSFER IN	75,000	75,000	75,000	75,000	75,000	-	(75,000)	-100%
<b>TOTAL FUND REVENUES</b>		<b>1,688,298</b>	<b>2,217,025</b>	<b>2,008,250</b>	<b>1,798,135</b>	<b>2,059,200</b>	<b>2,051,000</b>	42,750	2%
<b>EXPENSES</b>									
200-53-53400-512000	SALARIES	99,832	159,634	182,353	78,555	180,350	<b>194,315</b>	11,962	7%
200-53-53400-512300	OVERTIME	39	229	-	106	100	<b>100</b>	100	0%
200-53-53400-513000	SOCIAL SECURITY	7,397	11,768	13,950	5,862	13,950	<b>14,865</b>	915	7%
200-53-53400-513100	HEALTH INS	15,855	23,779	30,491	12,815	30,500	<b>33,305</b>	2,814	9%
200-53-53400-513200	DENTAL INS	1,061	1,897	2,178	953	2,100	<b>3,543</b>	1,365	63%
200-53-53400-513250	RETIREE HEALTH	-	-	13,200	-	-	<b>1,812</b>	(11,388)	-86%
200-53-53400-513300	LIFE INS	176	221	331	118	330	<b>219</b>	(112)	-34%
200-53-53400-515000	RETIREMENT	6,412	10,364	11,996	5,414	11,950	<b>12,914</b>	918	8%
200-53-53400-515100	WORKERS COMP	4,197	3,843	4,937	4,055	4,900	<b>3,600</b>	(1,337)	-27%
200-53-53400-515110	HRA	67	75	3,500	39	3,500	-	(3,500)	-100%
200-53-53400-515200	UNEMPLOYMENT	-	-	-	-	-	-	-	0%
<b>TOTAL SALARIES &amp; FRINGE BENEFITS</b>		<b>135,036</b>	<b>211,810</b>	<b>262,936</b>	<b>107,917</b>	<b>247,680</b>	<b>264,672</b>	1,736	1%

## STORM WATER DRAINAGE UTILITY

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
200-53-53400-521100	PROF SERVICES	18,689	5,133	25,000	9,238	25,000	<b>27,500</b>	2,500	10%
200-53-53400-523000	STORM SEWERS-MAINT GENERAL	215,697	254,495	393,841	(25,282)	390,000	<b>575,000</b>	181,159	46%
200-53-53400-523100	MAINT COMP SUPP	1,680	2,928	4,500	1,833	4,500	<b>4,800</b>	300	7%
200-53-53400-523110	STORM SEWERS-MAINT LOCATING	9,371	15,865	11,135	6,984	15,000	<b>17,000</b>	5,865	53%
200-53-53400-526000	EDUCATION & TRAINING	561	140	3,500	472	3,500	<b>3,500</b>	-	0%
200-53-53400-528000	MILEAGE	-	-	100	-	100	<b>100</b>	-	0%
200-53-53400-529000	CONTRACT SERV	394	8	2,500	34	2,000	<b>1,500</b>	(1,000)	-40%
200-53-53400-531000	OFFICE SUPPLIES	-	-	500	-	250	<b>250</b>	(250)	-50%
200-53-53400-532000	PUBS & PRINTING	30	-	2,500	-	2,000	<b>2,000</b>	(500)	-20%
200-53-53400-534100	DNR MS4 PERMIT COMPLIANCE	15,963	4,000	15,500	10,059	15,500	<b>17,500</b>	2,000	13%
200-53-53400-534200	OPERATING SUPPLIES	946	-	2,000	-	2,000	<b>2,000</b>	-	0%
<b>TOTAL NON PERSONNEL COSTS</b>		<b>263,330</b>	<b>282,569</b>	<b>461,076</b>	<b>3,338</b>	<b>459,850</b>	<b>651,150</b>	190,074	41%
200-53-53400-538100	CAPITAL OUTLAY-CIP PIKE RIVER	6,033	720	-	-	-	-	-	0%
200-53-53400-538115	CAPITAL OUTLAY PIKE PHASE 7B	-	-	-	-	-	-	-	0%
200-53-53400-538XXX	CAPITAL OUTLAY-PIKE RIVER CORRIDOR FENCING	-	-	-	-	-	<b>37,000</b>	37,000	0%
200-53-53400-538128	CAPITAL OUTLAY-DEERFIELD RD RELAY	-	3,869	452,000	71,381	95,000	<b>750,000</b>	298,000	66%
200-53-53400-538130	CIP PIKE RIVER PHASE 4C	-	-	-	-	-	-	-	0%
200-53-53400-538156	CAPITAL OUTLAY-LATHROP STORM EXTENSION	-	-	-	-	-	-	-	0%
200-53-53400-538165	LAMPAREK CREEK RESTORATION	-	-	250,000	-	250,000	<b>250,000</b>	-	0%
200-53-53400-538180	CAPITAL OUTLAY-PAVING PROGRAM	62,545	223,575	60,963	(2,700)	15,000	<b>68,000</b>	7,037	12%
200-53-53400-538191	CAPITAL OUTLAY HOODS CREEK IMP	5,755	904	1,000,000	-	85,000	<b>1,100,000</b>	100,000	10%
200-53-53400-538XXX	HWY 20 FRONTAGE ROAD BOX CULVERT REPLACEME	-	-	-	-	-	<b>124,000</b>	124,000	0%
200-53-53400-538210	KRAUT ROAD STORM SEWER	2,225	-	-	-	-	-	-	0%
200-53-53400-538220	DEVELOPER OVERSIZING	-	-	20,000	-	20,000	<b>20,000</b>	-	0%
200-59-59200-592100	TRANSFER TO GENERAL FUND	104,463	1,400	-	-	-	-	-	0%
200-59-59200-592300	TRANSFER TO DEBT SERVICE	-	-	-	-	-	-	-	0%
200-59-59200-592400	TRANSFER OUT - CAPITAL PROJECT	-	-	-	-	-	-	-	0%
200-59-59200-596000	TRANSFER TO ENTERPRISE	1,400	-	1,400	1,400	1,400	<b>1,400</b>	-	0%
200-59-59200-596010	TRANSFER TO PIKE RIVER IMPACT	-	-	-	-	-	-	-	0%
<b>TOTAL CAPITAL EXPENSES</b>		<b>182,420</b>	<b>230,468</b>	<b>1,784,363</b>	<b>70,081</b>	<b>466,400</b>	<b>2,350,400</b>	566,037	32%
<b>TOTAL FUND EXPENSES</b>		<b>580,787</b>	<b>724,847</b>	<b>2,508,375</b>	<b>181,336</b>	<b>1,173,930</b>	<b>3,266,222</b>	757,847	30%
<b>NET FUND</b>		<b>1,107,511</b>	<b>1,492,178</b>	<b>(500,125)</b>	<b>1,616,799</b>	<b>885,270</b>	<b>(1,215,222)</b>	(715,097)	143%
<b>FUND BALANCE</b>		<b>3,217,031</b>	<b>4,709,209</b>	<b>4,209,084</b>	<b>6,326,008</b>	<b>5,594,479</b>	<b>4,379,257</b>	170,173	4%



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 SPECIAL ASSESSMENT FUND | FUND 205

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### **Description**

The Special Assessment Fund captures activity associated with the collection of Special Assessments. When the Village extends public infrastructure to properties enhancing the value of the property, the cost of that improvement is levied upon the property. Occasionally, the improvement cost is only assessed should the property owner connect to the improvement within some period of time.

Special Assessments are typically levied for road, public water service, sanitary sewer service, streetlights and sidewalks. When the improvement occurs within a Tax Incremental District, often times, no Special Assessment is levied as the Tax Increment District is formed to provide that infrastructure to foster new economic development.

Resources accumulated in this fund can then be used to provide resources for future projects of this nature.



## SPECIAL ASSESSMENTS

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>93,499</b>	<b>194,127</b>	<b>210,153</b>	<b>210,153</b>	<b>210,153</b>	<b>180,353</b>	-29,800	-14%
205-42-42000-422000	SPECIAL ASSESSMENT INCOME	150,893	48,201	15,000	654	8,500	<b>47,900</b>	32,900	219%
205-42-42000-422100	INFRASTRUCTURE CONTRIBUTIONS	-	6,511	-	2,500	2,500	-	-	0%
205-48-48100-481100	INTEREST INCOME-LGIP	-	4,073	6,750	3,840	6,000	<b>7,000</b>	250	4%
205-48-48100-481200	INTEREST INCOME-CHECKING	-	-	-	-	-	-	-	0%
205-48-48100-481300	INTEREST INCOME-PORTFOLIO	(354)	1,472	-	690	700	<b>2,000</b>	2,000	0%
205-48-48100-481400	INTEREST INCOME-SPEC ASSESS	90	5,769	-	1	2,500	-	-	0%
<b>TOTAL FUND REVENUE</b>		<b>150,629</b>	<b>66,026</b>	<b>21,750</b>	<b>7,685</b>	<b>20,200</b>	<b>56,900</b>	35,150	162%
<b>EXPENSES</b>									
205-59-59200-592100	TRANSFER TO SPECIAL REVENUE	-	-	-	-	-	-	-	0%
205-59-59200-592415	TRANSFER TO CAPITAL ROADS	50,000	50,000	50,000	50,000	50,000	-	(50,000)	-100%
205-59-59200-593000	TRANSFER TO DEBT SERVICE	-	-	-	-	-	-	-	0%
<b>TOTAL FUND EXPENSES</b>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	-	(50,000)	-100%
<b>NET FUND</b>		<b>100,629</b>	<b>16,026</b>	<b>(28,250)</b>	<b>(42,315)</b>	<b>(29,800)</b>	<b>56,900</b>	<b>85,150</b>	-301%
<b>FUND BALANCE</b>		<b>194,127</b>	<b>210,153</b>	<b>181,903</b>	<b>167,838</b>	<b>180,353</b>	<b>237,253</b>	<b>55,350</b>	30%



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 WATER CONNECTION FEE | FUND 210

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### **Description**

The Water Connection fund tracks the collection of REC fees (define). These resources are then available to fund watermain extensions serving new development.

In 2018, by agreement with the City of Racine to provide water service to TID5, TID5 provided \$5.8 million to fund the remaining Racine Water Utility debt service. REC fees throughout the entire Racine Water Utility service area were then reduced to encourage additional development. Future REC fees collected in the entire water service area will repay TID5 for the debt service advance.

By 2024, substantially all of the debt service payments had been made. It will take several years to collect sufficient REC fees to repay TID5.

In 2023 \$1,400,000 was transferred to TID5 in partial repayment of the \$5,800,000 earlier advance.



## WATER CONNECTION

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>5,633,737</b>	<b>4,943,144</b>	<b>3,326,296</b>	<b>3,326,296</b>	<b>3,326,296</b>	<b>2,144,896</b>	-1,181,400	-36%
210-42-42000-422000	S. A CONNECTION CHG HWY V	-	16,471	-	11,520	11,500	-	-	0%
210-42-42000-422100	SPECIAL ASSESSMENT WATERMAIN	9,360	8,540	20,000	-	15,000	-	(20,000)	-100%
210-46-46400-464100	PUB CHGS SVC-CONNECTION FEES	21,154	11,816	20,000	6,753	12,000	-	(20,000)	-100%
210-46-46400-464110	PUB CHGS SVC-RESID EQ CHG	255,500	266,500	300,000	106,504	200,000	-	(300,000)	-100%
210-48-48100-481100	INTEREST INCOME-LGIP	-	37,664	-	30,648	50,000	139,000	139,000	0%
210-48-48100-481200	RESTRICTED INTEREST	7,849	82,581	161,500	31,389	50,000	-	(161,500)	-100%
210-48-48100-481300	INTEREST INCOME-PORTFOLIO	(593)	2,463	-	1,154	1,100	4,000	4,000	0%
210-48-48100-481400	INTEREST INCOME-SPEC ASSESS	-	-	-	-	-	-	-	0%
210-49-49100-491100	PROCEEDS FROM DEBT PREMIUM	-	-	-	-	-	-	-	0%
<b>TOTAL FUND REVENUE</b>		<b>293,270</b>	<b>426,035</b>	<b>501,500</b>	<b>187,968</b>	<b>339,600</b>	<b>143,000</b>	(358,500)	-71%
<b>EXPENSE</b>									
210-53-53400-519200	JUDGMENTS AND LOSSES	-	-	-	-	-	-	-	0%
210-53-53400-529000	CONTRACT SERV	-	-	-	-	-	-	-	0%
210-53-53400-529010	REC FEE EXP AGREEMENT W RACINE	983,863	1,911,120	955,344	-	-	7,885	(947,459)	-99.17%
210-53-53400-550000	CAPITAL OUTLAY WATERMAIN	-	131,763	120,981	-	121,000	-	(120,981)	-100.00%
210-59-59200-596010	TRANSFER TO TID 5	-	-	1,400,000	1,400,000	1,400,000	-	(1,400,000)	-100.00%
<b>TOTAL FUND EXPENSES</b>		<b>983,863</b>	<b>2,042,883</b>	<b>2,476,325</b>	<b>1,400,000</b>	<b>1,521,000</b>	<b>7,885</b>	(2,468,440)	-99.68%
<b>NET FUND</b>		<b>(690,593)</b>	<b>(1,616,848)</b>	<b>(1,974,825)</b>	<b>(1,212,032)</b>	<b>(1,181,400)</b>	<b>135,115</b>	2,109,940	0%
<b>FUND BALANCE</b>		<b>4,943,144</b>	<b>3,326,296</b>	<b>1,351,471</b>	<b>2,114,264</b>	<b>2,144,896</b>	<b>2,280,011</b>	928,540	68.71%

## PARKS\*

\*Parks fund has been moved to to General Fund, as Department 55200

Account Number		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>REVENUE</b>	<b>BEGINNING FUND BALANCE</b>	<b>79,673</b>	<b>560,280</b>	<b>294,596</b>	<b>294,596</b>	<b>294,596</b>	-	(294,596)	-100%
240-41-41100-411100	LOCAL PROPERTY TAX	320,000	320,000	336,000	174,720	336,000	-	(336,000)	-100%
240-44-44400-444100	STATE GRANT	-	-	-	-	-	-	-	0%
240-46-46700-467200	PUB CHGS SVC-PARKS-COMPOST	-	-	-	-	-	-	-	0%
240-46-46700-467210	PUB CHGS SVC - PARKS-PAVILION	16,945	24,926	40,000	17,522	35,000	-	(40,000)	-100%
240-46-46700-467300	PUB CHGS SVC - PARKS-FARM LAND	3,555	4,900	4,000	-	-	-	(4,000)	-100%
240-48-48100-481100	INTEREST INCOME-LGIP	-	19,554	7,100	6,261	12,000	-	(7,100)	-100%
240-48-48100-481123	INTEREST INCOME-LGIP 2023A	-	6,297	-	3,502	7,000	-	-	0%
240-48-48100-481300	INTEREST INCOME-PORTFOLIO	(358)	1,487	-	697	1,500	-	-	0%
240-48-48500-485100	DONATION	4,500	1,525	5,000	150	4,000	-	(5,000)	-100%
240-48-48500-485110	BENCH DONATIONS	-	13,968	5,000	-	-	-	(5,000)	-100%
240-49-49100-491120	PROCEEDS FROM DEBT	3,520,490	220,000	-	-	-	-	-	0%
240-49-49200-492200	TRANSFER IN FROM OTH FUNDS	-	10,644	-	-	-	-	-	0%
240-49-49200-492235	TRANSFER IN - PARK IMPACT	65,548	115,548	-	-	-	-	-	0%
240-49-49200-492400	TRANSFER IN CAPITAL PROJECTS	-	-	-	-	-	-	-	0%
	<b>TOTAL REVENUE</b>	<b>3,930,680</b>	<b>738,849</b>	<b>397,100</b>	<b>202,852</b>	<b>395,500</b>	-	(397,100)	-100%
<b>EXPENSE: SALARY &amp; FRINGE</b>									
240-55-55200-512000	SALARIES	127,269	133,304	147,456	59,125	147,400	-	(147,456)	-100%
240-55-55200-512300	PARKS OVERTIME	1,366	3,104	1,500	787	1,500	-	(1,500)	-100%
240-55-55200-513000	SOCIAL SECURITY	9,578	10,130	11,395	4,458	11,400	-	(11,395)	-100%
240-55-55200-513100	PARKS-HEALTH INSURANCE	28,422	24,898	30,030	11,158	30,000	-	(30,030)	-100%
240-55-55200-513200	PARKS-DENTAL INS	1,025	822	1,866	371	1,850	-	(1,866)	-100%
240-55-55200-513250	RETIREE HEALTH	-	-	7,700	-	-	-	(7,700)	-100%
240-55-55200-513300	PARKS-LIFE INS	234	181	160	64	160	-	(160)	-100%
240-55-55200-515000	RETIREMENT	7,271	8,266	8,458	3,754	8,450	-	(8,458)	-100%
240-55-55200-515100	WORK COMP	6,460	6,608	8,206	6,740	8,200	-	(8,206)	-100%
240-55-55200-515110	PARKS-HRA	-	-	2,500	542	2,500	-	(2,500)	-100%
240-55-55200-515200	UNEMPLOYMENT	-	-	-	-	-	-	-	0%
	<b>TOTAL SALARIES &amp; FRINGE BENEFITS</b>	<b>181,625</b>	<b>187,313</b>	<b>219,271</b>	<b>86,999</b>	<b>211,460</b>	-	(219,271)	-100%

## PARKS\*

\*Parks fund has been moved to to General Fund, as Department 55200

Account Number		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
240-55-55200-521000	PROF DEVELOPMENT	1,362	838	1,500	-	1,400	-	(1,500)	-100%
240-55-55200-521100	PROF SERVICES	10,769	2,393	10,000	3,369	9,500	-	(10,000)	-100%
240-55-55200-522500	UTILITIES	6,733	8,669	20,000	10,144	20,000	-	(20,000)	-100%
240-55-55200-523000	MAINT BLDG	2,756	20,523	3,000	-	3,000	-	(3,000)	-100%
240-55-55200-523210	MAINT FLEET	-	-	1,000	-	1,000	-	(1,000)	-100%
240-55-55200-523240	MAINT GAS & OIL	5,694	6,037	3,500	3,992	3,500	-	(3,500)	-100%
240-55-55200-523250	MAINTENANCE-GENERAL	19,414	18,411	21,500	10,585	21,000	-	(21,500)	-100%
240-55-55200-529000	CONTRACT SERV	33,075	36,258	90,000	22,173	75,000	-	(90,000)	-100%
240-55-55200-529001	TREE REPLACEMENT	4,801	7,410	2,500	-	2,500	-	(2,500)	-100%
240-55-55200-534000	OPERATING SUPPLIES	14,418	14,850	15,500	10,801	15,000	-	(15,500)	-100%
240-55-55200-534110	BENCH EXPENSES	7,203	11,879	5,000	-	4,750	-	(5,000)	-100%
240-55-55200-534510	SPECIAL EVENTS	4,540	3,719	15,000	1,562	14,000	-	(15,000)	-100%
240-55-55200-542000	MAINT EQUIPMENT	1,708	-	2,000	-	2,000	-	(2,000)	-100%
<b>TOTAL OPERATING EXPENSES</b>		<b>112,474</b>	<b>130,987</b>	<b>190,500</b>	<b>62,626</b>	<b>172,650</b>	<b>-</b>	<b>(190,500)</b>	<b>-100%</b>
240-55-55200-555915	CAPITAL OUTLAY PARK EQUIPMENT	12,690	7,554	-	-	-	-	-	0%
240-55-55200-555935	SMOL PARK RESTORATION	5,840	5,960	-	-	-	-	-	0%
240-55-55200-555945	PICKLEBALL COURT & PATHWAY	4,089	-	-	-	-	-	-	0%
240-55-55200-555950	PARK 1-TON	-	61,154	-	-	-	-	-	0%
240-55-55200-555955	TRACTOR FIELD DRAGGER	18,003	-	-	-	-	-	-	0%
240-55-55200-555960	CAMPUS PARK	3,006,177	405,307	22,044	-	22,000	-	(22,044)	-100%
240-55-55200-555965	CAPITAL OUTLAY- PARK BUILDING	18,686	206,258	13,310	(21,100)	13,300	-	(13,310)	-100%
240-58-58200-582150	FISCAL CHARGES	90,490	-	-	-	-	-	-	0%
240-59-59200-592245	TXFR OUT - RECREATION	-	-	-	-	-	-	-	0%
<b>TOTAL CAPITAL EXPENSES</b>		<b>3,155,974</b>	<b>686,233</b>	<b>35,354</b>	<b>(21,100)</b>	<b>35,300</b>	<b>-</b>	<b>(35,354)</b>	<b>-100%</b>
<b>TOTAL FUND EXPENSES</b>		<b>3,450,073</b>	<b>1,004,533</b>	<b>445,125</b>	<b>128,525</b>	<b>419,410</b>	<b>-</b>	<b>(445,125)</b>	<b>-100%</b>
<b>NET FUND</b>		<b>480,607</b>	<b>(265,684)</b>	<b>(48,025)</b>	<b>74,327</b>	<b>(23,910)</b>	<b>-</b>	<b>48,025</b>	<b>-100%</b>
<b>FUND BALANCE</b>		<b>560,280</b>	<b>294,596</b>	<b>246,571</b>	<b>368,923</b>	<b>270,686</b>	<b>-</b>	<b>(246,571)</b>	<b>-100%</b>

## RECREATION

\*Recreation fund has been moved to to General Fund, as Department 55300

Account Number		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>9,108</b>	<b>38</b>	<b>7,479</b>	<b>7,479</b>	<b>7,479</b>	<b>0</b>	-7,479	-100%
<b>REVENUE</b>									
245-41-41100-411100	LOCAL PROPERTY TAX	55,000	74,000	77,700	40,400	77,700	-	(77,700)	-100%
245-46-46700-467200	PUB CHGS SVC - RECREATION FEES	42,693	51,121	55,000	59,541	60,000	-	(55,000)	-100%
245-48-48100-481100	INTEREST INCOME-LGIP	-	451	-	504	1,000	-	-	0%
245-48-48100-481300	INTEREST INCOME-PORTFOLIO	-	-	-	513	1,000	-	-	0%
245-48-48500-485100	DONATIONS	13,175	13,842	18,000	12,650	17,500	-	(18,000)	-100%
245-49-49200-492240	TRANSFER IN FROM PARKS	-	20,000	-	-	-	-	-	0%
245-48-48900-489100	OTHER MISC REVENUES	-	-	-	-	-	-	-	0%
<b>TOTAL REVENUE</b>		<b>110,868</b>	<b>159,414</b>	<b>150,700</b>	<b>113,608</b>	<b>157,200</b>	-	(150,700)	-100%
<b>SALARY &amp; FRINGES</b>									
245-55-55300-512000	SALARIES	83,344	105,694	105,000	24,831	97,500	-	(105,000)	-100%
245-55-55300-512300	OVERTIME	4,444	6,568	4,500	1,596	4,500	-	(4,500)	-100%
245-55-55300-513000	SOCIAL SECURITY	6,704	8,582	8,377	2,022	8,300	-	(8,377)	-100%
245-55-55300-515000	RETIREMENT	3,031	3,370	3,375	1,664	3,300	-	(3,375)	-100%
245-55-55300-515100	WORK COMP	4,280	4,106	6,132	5,037	6,100	-	(6,132)	-100%
245-55-55300-515200	UNEMPLOYMENT	-	-	-	-	-	-	-	0%
<b>TOTAL SALARIES &amp; FRINGE</b>		<b>101,803</b>	<b>128,320</b>	<b>127,384</b>	<b>35,150</b>	<b>119,700</b>	-	(127,384)	-100%
<b>EXPENSES</b>									
245-55-55300-522530	RECREATION CELL	1,022	754	1,200	486	1,200	-	(1,200)	-100%
245-55-55300-528000	MILEAGE	123	-	800	-	800	-	(800)	-100%
245-55-55300-529000	CONTRACT SERV	-	-	-	-	-	-	-	0%
245-55-55300-531000	OFFICE SUPPLIES	-	-	-	-	-	-	-	0%
245-55-55300-532000	PUBS & PRINTING	-	-	-	-	-	-	-	0%
245-55-55300-534000	OPERATING SUPPLIES	16,990	22,899	19,000	1,351	18,500	-	(19,000)	-100%
245-55-55300-542000	MAINT EQUIPMENT	-	-	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENSE</b>		<b>18,135</b>	<b>23,653</b>	<b>21,000</b>	<b>1,837</b>	<b>20,500</b>	-	(21,000)	-100%
<b>TOTAL FUND EXPENSES</b>		<b>119,938</b>	<b>151,973</b>	<b>148,384</b>	<b>36,987</b>	<b>140,200</b>	-	(148,384)	-100%
<b>NET FUND</b>		<b>(9,070)</b>	<b>7,441</b>	<b>2,316</b>	<b>76,621</b>	<b>17,000</b>	-	(2,316)	-100%
<b>FUND BALANCE</b>		<b>38</b>	<b>7,479</b>	<b>9,795</b>	<b>84,100</b>	<b>24,479</b>	-	(9,795)	-100%



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 IMPACT FEES | FUND 215

### Description

Impact fees are paid by developers to provide resources for public facilities to accommodate the development. The Village imposes an Impact fee for Law Enforcement, Fire & Rescue, Parks, Transportation and Stormwater facilities. These resources can then be used to provide the new, expanded or improved facilities. Impact fees must be spent within 8 years of collection.

The most recent updated Impact Fee Study was completed in November 2021.

The Law Enforcement fee supports expanded Garage (88%), fitness (100%) and training (31%) facilities. Matching tax dollars will be required for the balance of project costs. The current Law Enforcement fee is \$250 per residential permit, 0.04 cents per sq. ft. for Commercial developments and 0.024 cents per sq. ft. for Industrial units. Multi-family developments fees vary upon number of bedrooms in the units.

The Fire Impact fee will support 100% of the cost for additional space at Station 8. The current Fire fee is \$303/single family home, 0.016 cents per sq. ft for Commercial developments and 0.010 cents per sq ft for Industrial developments. Multi-family development fees vary upon the number of bedrooms per unit.

The Park Impact fee will support an estimated \$6.8 million of park improvements through-out the Village at varying levels. The current fee is \$1,000/single family home and varying rates for multi-family developments. No fee is imposed upon Commercial or Industrial developments.

The Transportation fee will support 31% of the cost for 10.4 miles of 7 arterial roads with an estimated cost of \$21 million. Matching tax dollars will be required for the balance of project costs. The current Transportation fee is \$848/single family home, 0.131 cents per sq. ft and 0.079 cents per sq ft for Industrial developments.

Stormwater fees support improvements to the Pike River and Hoods Creek stormwater basins. The current fee is \$599 /single family home for Pike River and \$800/single family home for Hoods Creek.



## IMPACT FEES

Law Enforcement		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
Account Number	Description	12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
	<b>BEGINNING FUND BALANCE</b>	<b>175,079</b>	<b>256,021</b>	<b>321,403</b>	<b>321,403</b>	<b>321,403</b>	<b>343,403</b>	22,000	7%
215-44-44400-444100	OTHR REG PERMITS-POLICE IMPACT	69,894	54,719	25,000	2,250	5,000	140,000	137,750	460%
215-44-49200-492000	TRANSFERS IN	11,048	-	-	-	-	-	-	0%
215-48-48100-481100	INTEREST INCOME-LGIP	-	10,663	11,700	9,815	17,000	-	(9,815)	-100%
	<b>TOTAL FUND REVENUE</b>	<b>80,942</b>	<b>65,382</b>	<b>36,700</b>	<b>12,065</b>	<b>22,000</b>	<b>140,000</b>	127,935	281%
215-52-52100-528100	CAPITAL OUTLAY-LAW ENF STATION	-	-	-	-	-	-	-	0%
215-59-59200-592400	TRANSFER OUT - CAPITAL PROJECT	-	-	-	-	-	396,880	396,880	0%
	<b>TOTAL FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>396,880</b>	396,880	0%
	<b>NET FUND</b>	<b>80,942</b>	<b>65,382</b>	<b>36,700</b>	<b>12,065</b>	<b>22,000</b>	<b>(256,880)</b>	(293,580)	-800%
	<b>FUND BALANCE</b>	<b>256,021</b>	<b>321,403</b>	<b>358,103</b>	<b>333,468</b>	<b>343,403</b>	<b>86,523</b>	(271,580)	-76%
<b>Fire</b>									
Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
	<b>BEGINNING FUND BALANCE</b>	<b>172,549</b>	<b>121,659</b>	<b>110,569</b>	<b>110,569</b>	<b>110,569</b>	<b>122,569</b>		11%
220-44-44400-444100	OTHR REG PERMITS-FIRE IMPACT	81,433	73,858	45,000	2,727	5,000	177,500	132,500	294%
220-48-48100-481100	INTEREST INCOME-LGIP	-	5,052	7,400	3,204	7,000	-	(7,400)	-100%
220-49-49200-492000	TRANSFERS IN	17,677	-	-	-	-	-	-	0%
	<b>TOTAL FUND REVENUE</b>	<b>99,110</b>	<b>78,910</b>	<b>52,400</b>	<b>5,931</b>	<b>12,000</b>	<b>177,500</b>		239%
<b>EXPENSE</b>									
220-52-52200-528100	CAPITAL OUTLAY-FIRE STATION FACILITIES	-	-	-	-	-	-	-	0%
220-59-59200-592400	TRANSFER OUT - CAPITAL PROJECT	150,000	90,000	-	-	-	-	-	0%
	<b>TOTAL FUND EXPENSES</b>	<b>150,000</b>	<b>90,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	0%
	<b>NET FUND</b>	<b>(50,890)</b>	<b>(11,090)</b>	<b>52,400</b>	<b>5,931</b>	<b>12,000</b>	<b>177,500</b>		239%
	<b>FUND BALANCE</b>	<b>121,659</b>	<b>110,569</b>	<b>162,969</b>	<b>116,500</b>	<b>122,569</b>	<b>300,069</b>		84%

## IMPACT FEES

Transportation		ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
Account Number	Description	12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
	<b>BEGINNING FUND BALANCE</b>	<b>101,801</b>	<b>367,667</b>	<b>563,595</b>	<b>563,595</b>	<b>563,595</b>	<b>599,627</b>		6%
225-44-44400-444100	OTHR REG PERMITS-TRNSP IMPACT	232,721	178,183	125,000	7,632	15,000	<b>466,200</b>	458,568	273%
225-48-48100-481100	INTEREST INCOME-LGIP	-	17,745	20,400	16,280	20,000	<b>49,000</b>	-	140%
225-49-49200-492000	TRANSFERS IN	33,145	-	-	1,032	1,032	-	(1,032)	0%
	<b>TOTAL FUND REVENUE</b>	<b>265,866</b>	<b>195,928</b>	<b>145,400</b>	<b>24,944</b>	<b>36,032</b>	<b>515,200</b>		254%
<b>EXPENSES</b>									
225-53-53410-538100	CAPITAL OUTLAY-TRANSPORTATION	-	-	-	-	-	-	-	0%
225-59-59200-592415	TRANSFER OUT - VILLAGE ROADS	-	-	-	-	-	-	-	0%
	<b>TOTAL FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		0%
	<b>NET FUND</b>	<b>265,866</b>	<b>195,928</b>	<b>145,400</b>	<b>24,944</b>	<b>36,032</b>	<b>515,200</b>		254%
	<b>FUND BALANCE</b>	<b>367,667</b>	<b>563,595</b>	<b>708,995</b>	<b>588,539</b>	<b>599,627</b>	<b>1,114,827</b>		57%
<b>Parks</b>									
Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
	<b>BEGINNING FUND BALANCE</b>	<b>79</b>	<b>7,665</b>	<b>123,960</b>	<b>123,960</b>	<b>123,960</b>	<b>145,560</b>		17%
<b>REVENUES</b>									
235-44-44400-444100	OTHR REG PERMITS-PARK IMPACT	25,100	228,533	75,000	9,000	18,000	<b>559,500</b>	484,500	646%
235-48-48100-481100	INTEREST INCOME-LGIP	-	908	-	819	1,500	-	-	0%
235-48-48100-481300	INTEREST INCOME-PORTFOLIO	(578)	2,402	4,200	1,126	2,100	-	(4,200)	-100%
235-49-49200-492000	TRANSFERS IN	48,613	-	-	-	-	-	-	0%
	<b>TOTAL REVENUE</b>	<b>73,134</b>	<b>231,843</b>	<b>79,200</b>	<b>10,945</b>	<b>21,600</b>	<b>559,500</b>		606%
<b>EXPENSES</b>									
235-55-55200-558100	CAPITAL OUTLAY-BALL DIAMOND	-	-	-	-	-	-	-	0%
235-55-55200-558200	CAPITAL OUTLAY PARKS	-	-	-	-	-	-	-	0%
235-59-59200-592240	TRANSFER OUT - PARK	65,548	115,548	-	-	-	-	-	0%
235-59-59200-592250	CAPITAL OUTLAY PARKS	-	-	-	-	-	-	-	0%
235-59-59200-592415	TRANSFER OUT CAPITAL PROJECT	-	-	-	-	-	-	-	0%
	<b>TOTAL FUND EXPENSES</b>	<b>65,548</b>	<b>115,548</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>NET FUND</b>	<b>7,586</b>	<b>116,295</b>	<b>79,200</b>	<b>10,945</b>	<b>21,600</b>	<b>559,500</b>		606%
	<b>FUND BALANCE</b>	<b>7,665</b>	<b>123,960</b>	<b>203,160</b>	<b>134,905</b>	<b>145,560</b>	<b>705,060</b>		247%

## IMPACT FEES

**Stormwater**  
Account Number

Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
	12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
BEGINNING FUND BALANCE HOODS CREEK	-12,735	135,585	147,713	147,713	147,713	150,713	3,000	2%
BEGINNING FUND BALANCE PIKE RIVER	148,361	236,122	409,462	409,462	409,462	529,962	120,500	29%
<b>BEGINNING FUND BALANCE</b>	<b>135,627</b>	<b>371,707</b>	<b>557,175</b>	<b>557,175</b>	<b>557,175</b>	<b>680,675</b>		<b>22%</b>

REVENUE		HOODS CREEK							
230-44-44400-444100	OTHR REG PERMITS-HDSCRK	148,320	12,128	30,000	1,600	3,000	10,000	(20,000)	-67%
<b>TOTAL REVENUE</b>		<b>148,320</b>	<b>12,128</b>	<b>30,000</b>	<b>1,600</b>	<b>3,000</b>	<b>10,000</b>		<b>-67%</b>

EXPENSES									
230-53-53440-538110	CAPITAL OUTLAY-HOODS CREEK	-	-	-	-	-	120,000	120,000	0%
230-59-59200-592201	TRANSFER OUT-ST SWR HOOD	-	-	-	-	-	-	-	0%
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>		<b>0%</b>
<b>HOODS CREEK NET FUND</b>		<b>148,320</b>	<b>12,128</b>	<b>30,000</b>	<b>1,600</b>	<b>3,000</b>	<b>(110,000)</b>		<b>-467%</b>
<b>HOODS CREEK FUND BALANCE</b>		<b>135,585</b>	<b>147,713</b>	<b>177,713</b>	<b>149,313</b>	<b>150,713</b>	<b>40,713</b>		<b>-77%</b>

REVENUE		PIKE RIVER							
230-44-44400-444100	OTHR REG PERMITS-HDSCRK IMPACT	-	-	30,000	-	-	-	(30,000)	-100%
230-44-44400-444200	O/R PERMITS PIKE RV IMPACT	69,046	154,247	75,000	86,016	95,000	530,000	455,000	607%
230-48-48100-481100	INTEREST INCOME-LGIP	-	7,910	-	9,053	18,000	-	-	0%
230-48-48100-481300	INTEREST INCOME PORTFOLIO PIKE RV	(2,404)	9,983	22,313	4,678	7,500	23,000	688	3%
230-48-48900-489100	OTHER MISC REVENUES	-	2,450	-	-	-	-	-	0%
230-49-49200-492000	TRANSFER IN	26,516	-	-	-	-	-	-	0%
<b>PIKE RIVER TOTAL REVENUE</b>		<b>93,158</b>	<b>174,590</b>	<b>127,313</b>	<b>99,747</b>	<b>120,500</b>	<b>553,000</b>		<b>334%</b>

EXPENSES									
230-53-53440-538100	CAPITAL OUTLAY-PIKE FLOOD	-	-	-	-	-	325,000	325,000	0%
230-53-53440-538200	LAMPAREK CREEK RESTORATION	5,398	1,250	-	-	-	-	-	0%
230-59-59200-592200	TRANSFER OUT-ST SWR PIKE	-	-	-	-	-	-	-	0%
<b>PIKE RIVER EXPENSES</b>		<b>5,398</b>	<b>1,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325,000</b>		<b>0%</b>
<b>PIKE RIVER NET FUND</b>		<b>87,760</b>	<b>173,340</b>	<b>127,313</b>	<b>99,747</b>	<b>120,500</b>	<b>228,000</b>		<b>79%</b>
<b>PIKE RIVER FUND BALANCE</b>		<b>236,122</b>	<b>409,462</b>	<b>536,774</b>	<b>509,209</b>	<b>529,962</b>	<b>757,962</b>		<b>41%</b>

<b>TOTAL REVENUE</b>	<b>241,478</b>	<b>186,718</b>	<b>157,313</b>	<b>101,347</b>	<b>123,500</b>	<b>563,000</b>		<b>258%</b>
<b>TOTAL EXPENSES</b>	<b>5,398</b>	<b>1,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>445,000</b>		<b>0%</b>

<b>TOTAL FUND BALANCE</b>	<b>371,707</b>	<b>557,175</b>	<b>714,487</b>	<b>658,522</b>	<b>680,675</b>	<b>798,675</b>		<b>12%</b>
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## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 RECYCLING | FUND 250

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### **Description**

Mount Pleasant contracts with a private solid waste collector to provide residential collection. A contract with Advanced Disposal, now known as Green for Life, was negotiated recently covering the years 2021 to 2025.

In 2023, this service transitioned from tax levy supported to a fee on the tax bill. The 2025 budget moves Compost Site expenses from the General Fund to the Recycling fund. The estimated fee for 2025 is \$44 per residential parcel. The fee on last year's tax bill was \$39.



## RECYCLING

Account Number		ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance Amt	%
	<b>BEGINNING FUND BALANCE</b>	<b>294,466</b>	<b>14,518</b>	<b>20,988</b>	<b>20,988</b>	<b>20,988</b>	<b>36,888</b>		76%
<b>REVENUE</b>									
250-41-41100-411100	LOCAL PROPERTY TAX	130,000	-	19,000	9,880	19,000	-	(19,000)	-100%
250-43-43500-435200	STATE GRANTS	31,612	31,620	31,600	31,671	31,600	<b>31,700</b>	100	0%
250-46-46300-463100	RECYCLING FEE REVENUE	-	213,505	428,000	413,472	428,000	<b>490,000</b>	62,000	14%
250-48-48100-481100	INTEREST INCOME-LGIP	-	567	-	8,450	16,000	<b>1,000</b>	1,000	0%
250-48-48100-481200	INTEREST INCOME-CHECKING	-	-	-	-	-	-	-	0%
250-48-48100-481300	INTEREST INCOME-PORTFOLIO	-	-	-	-	-	-	-	0%
250-48-48300-484100	SALE OF RECYCLED MATERIALS	-	-	-	-	-	-	-	0%
250-49-49200-492620	TRANSFER FROM OTHER FUNDS	-	220,000	-	-	-	-	-	0%
	<b>TOTAL FUND REVENUE</b>	<b>161,612</b>	<b>465,692</b>	<b>478,600</b>	<b>463,473</b>	<b>494,600</b>	<b>522,700</b>	44,100	9%
<b>EXPENSE</b>									
100-53-53630-512000	SOLID WASTE-SALARIES						<b>7,875</b>	(19,000)	-100%
100-53-53630-513000	SOLID WASTE-FICA						<b>602</b>	100	0%
100-53-53630-515100	SOLID WASTE-WORK COMP						<b>24</b>	101	100%
100-53-53630-529000	SOLID WASTE-CONTRACT SERV						<b>32,500</b>	102	200%
250-53-53630-529000	CONTRACT SERV	441,560	459,222	478,778	197,848	478,700	<b>503,000</b>	24,222	5%
	<b>TOTAL FUND EXPENSES</b>	<b>441,560</b>	<b>459,222</b>	<b>478,778</b>	<b>197,848</b>	<b>478,700</b>	<b>544,002</b>	24,222	14%
	<b>NET FUND</b>	<b>(279,948)</b>	<b>6,470</b>	<b>(178)</b>	<b>265,625</b>	<b>15,900</b>	<b>(21,302)</b>		
	<b>FUND BALANCE</b>	<b>14,518</b>	<b>20,988</b>	<b>20,810</b>	<b>286,613</b>	<b>36,888</b>	<b>15,586</b>		

\* DPW Compost was its own department in general fund in prior years, these expenses have been moved to the Recycling special revenue fund #250 in 2025.

## SOLID WASTE\*

\* Refuse/Solid Waste contracted services have been moved from Special Revenue Fund #255 to General Fund, DPW Administration.

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>22,375</b>	<b>-31,452</b>	<b>-13,013</b>	<b>-13,013</b>	<b>-13,013</b>	<b>0</b>		
<b>REVENUE</b>									
255-41-41100-411100	LOCAL PROPERTY TAX	1,050,000	1,190,000	1,249,500	337,365	1,249,500	-	(1,249,500)	-100%
255-46-46300-463100	PUB SHGS SVC- SANIT LNDFLH HOST	36,149	5,054	40,000	-	-	-	(40,000)	-100%
255-48-48100-481100	INTEREST INCOME-LGIP	-	10,449	2,500	3,205	3,200	-	(2,500)	-100%
255-49-49200-492620	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	0%
<b>TOTAL FUND REVENUE</b>		<b>1,086,149</b>	<b>1,205,503</b>	<b>1,292,000</b>	<b>340,570</b>	<b>1,252,700</b>	<b>-</b>	<b>(1,292,000)</b>	<b>-100%</b>
-									
<b>EXPENSE</b>									
255-53-53620-529000	CONTRACT SERV	1,139,976	1,187,064	1,305,625	497,343	1,225,000	-	(1,305,625)	-100%
<b>TOTAL FUND EXPENSES</b>		<b>1,139,976</b>	<b>1,187,064</b>	<b>1,305,625</b>	<b>497,343</b>	<b>1,225,000</b>	<b>-</b>	<b>(1,305,625)</b>	<b>-100%</b>
<b>NET FUND</b>		<b>(53,827)</b>	<b>18,439</b>	<b>(13,625)</b>	<b>(156,773)</b>	<b>27,700</b>	<b>-</b>		
<b>FUND BALANCE</b>		<b>(31,452)</b>	<b>(13,013)</b>	<b>(26,638)</b>	<b>(169,786)</b>	<b>14,687</b>	<b>-</b>		

## BUS SERVICE\*

\* Bus Service has been moved to General Fund, Professional, Contracted & Insurance Services in 2025

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		200	200	1,206	1,206	1,206	-		-100%
<b>REVENUE</b>									
260-41-41100-411100	LOCAL PROPERTY TAX	238,500	238,500	425,500	221,260	425,500	-	(425,500)	-100%
260-48-48100-481100	INTEREST INCOME-LGIP	-	1,006	-	3,650	3,650	-	-	0%
260-49-49200-492100	TRANSFER IN GENERAL FUND	-	161,000	-	-	-	-	-	0%
<b>TOTAL FUND REVENUE</b>		<b>238,500</b>	<b>400,506</b>	<b>425,500</b>	<b>224,910</b>	<b>429,150</b>	-		-100%
<b>EXPENSES</b>									
260-53-53520-529000	CONTRACT SERV	238,500	399,500	425,000	-	425,000	-	(425,000)	-100%
<b>TOTAL FUND EXPENSE</b>		<b>238,500</b>	<b>399,500</b>	<b>425,000</b>	-	<b>425,000</b>	-	(425,000)	-100%
<b>NET FUND</b>		-	<b>1,006</b>	<b>500</b>	<b>224,910</b>	<b>4,150</b>	-		-100%
<b>FUND BALANCE</b>		<b>200</b>	<b>1,206</b>	<b>1,706</b>	<b>226,116</b>	<b>5,356</b>	-		-100%



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 RACINE SHARED REVENUE FUND | FUND 265

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### **Description**

In 2002, an Intergovernmental Agreement was signed between the City of Racine, who maintained a Sanitary Sewer treatment plant that served the City of Racine and many of the surrounding communities including the Village of Mount Pleasant. That agreement included a 30-year requirement sharing tax levy growth amongst the signatories recognizing that economic growth depended, in part, upon the provision of sanitary sewer service.

Over the years the Village growth, measured by equalized value, relative to the signatories, resulted in a portion of tax levy being remitted to the City of Racine.

For 2025 \$760,000 of the Village tax levy will provide 43% of the 2025 Shared Revenue requirement of \$1,758,130. Additionally, \$166,500 of sanitary sewer connection fees paid by developers and \$609,600 (35%) of TID tax levy will fund the 2025 shared revenue requirement.

The current Shared Revenue requirement will end in 2032.

In 2024, the City of Racine noticed the Village of a material change, which has opened up discussions regarding this agreement.



## SHARED RACINE REVENUE

Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance	
								Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>605,265</b>	<b>383,336</b>	<b>659,225</b>	<b>607,437</b>	<b>607,437</b>	<b>474,994</b>		
<b>REVENUE</b>									
265-41-41100-411100	LOCAL PROPERTY TAX	300,000	300,000	300,000	760,000	760,000	760,000	-	153%
265-46-46410-410500	SEWER CONNECTION FEES	363,104	688,725	268,000	-	16,500	16,500	(251,500)	-94%
265-48-48100-481100	INTEREST INCOME-LGIP	-	-	13,660	23,625	13,180	26,000	12,340	90%
265-49-49200-492630	TRANS FRM OTHER FUNDS-SR/CF	145,000	145,000	145,000	-	-	-	(145,000)	-100%
265-49-49200-492640	TRANS FRM OTHER FUNDS-SR/SR	96,000	196,000	196,000	150,000	150,000	150,000	(46,000)	-23%
265-49-49200-492650	TRANSFER IN FROM TIDS	200,000	400,000	766,000	640,100	640,100	609,600	(156,400)	-20%
<b>TOTAL FUND REVENUE</b>		<b>1,104,104</b>	<b>1,729,725</b>	<b>1,688,660</b>	<b>1,573,725</b>	<b>1,579,780</b>	<b>1,562,100</b>	(586,560)	-1%
-									
<b>EXPENSES</b>									
265-53-53610-529000	CONTRACT SERV	1,326,033	1,453,836	1,740,448	1,712,500	1,712,223	1,758,130	17,682	3%
<b>TOTAL FUND EXPENSE</b>		<b>1,326,033</b>	<b>1,453,836</b>	<b>1,740,448</b>	<b>1,712,500</b>	<b>1,712,223</b>	<b>1,758,130</b>	17,682	3%
<b>NET FUND</b>		<b>(221,929)</b>	<b>275,889</b>	<b>(51,788)</b>	<b>(138,775)</b>	<b>(132,443)</b>	<b>(196,030)</b>		0%
<b>FUND BALANCE</b>		<b>383,336</b>	<b>659,225</b>	<b>607,437</b>	<b>468,662</b>	<b>474,994</b>	<b>278,964</b>		-40%



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 PUBLIC SAFETY DONATIONS & GRANTS | FUND 270

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### **Description**

This fund is set up to track donations, grants and other monies that are given to the Village for a specific intent. It is primarily used by Public Safety.

The Police Department uses this fund to track various traffic safety grants, ballistic vest grant activity, asset forfeiture funds and various donations.

The Fire Department uses this fund to track Act 102 funds from State of Wisconsin and various donations.

OPIOD settlement funds are also housed in this fund to ensure that they are spent in compliance with the settlement edicts and the fund balance is tracked separately.



## PUBLIC SAFETY DONATIONS & GRANTS\*

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
	<b>BEGINNING FUND BALANCE</b>	<b>65,567</b>	<b>153,821</b>	<b>184,479</b>	<b>184,479</b>	<b>184,479</b>	<b>188,429</b>		2%
<b>REVENUE</b>									
270-43-43200-432100	STATE GRANT-HOMELAND SECUR	-	5,578	-	-	-	-	-	0%
270-43-43200-432200	FBI - ASSET FORFEITURE	-	31,030	-	4,407	4,400	<b>4,400</b>	4,400	
270-43-43400-435100	CDBG GRANTS	-	-	119,000	-	-	-	(119,000)	-100%
270-43-43500-435200	STATE GRANT-ALCOHOL	62,183	37,359	26,300	34,439	34,400	<b>95,000</b>	68,700	261%
270-43-43520-435300	POLICE GRANT SEAT BELT	62,822	61,859	50,200	30,778	31,000	<b>65,000</b>	14,800	29%
270-43-43520-435355	POLICE PEDESTRIAN GRANT	-	-	-	-	-	<b>5,000</b>	5,000	0%
270-43-43520-435400	POLICE SPEED ENFORCE	31,636	23,000	18,000	-	15,000	<b>35,000</b>	17,000	94%
270-43-43520-435500	POLICE BALLISTIC VEST	-	11,463	6,500	2,998	6,500	<b>5,000</b>	(1,500)	-23%
270-43-43520-435800	POLICE COVID 19 GRANT PROCEEDS	7,739	52,293	-	-	-	-	-	0%
280-48-48500-485120	POLICE - GENERAL DONATIONS	1,550	5,097	1,000	25,000	30,000	<b>2,500</b>	1,500	150%
280-48-48500-485130	POLICE DONATIONS-GUN RANGE	12,245	13,685	13,000	11,645	11,600	<b>13,000</b>	-	0%
280-48-48500-485150	POLICE - K9 DONATIONS	-	8,941	1,000	5,506	5,500	<b>8,000</b>	7,000	700%
280-48-48100-481100	FIRE INTEREST INCOME-LGIP	-	759	-	1,489	1,500	<b>7,000</b>	7,000	0%
280-48-48500-485110	FIRE - GENERAL DONATIONS	656	1,897	500	214	450	-	(500)	-100%
290-43-43500-452000	OPIOD - SETTLEMENT PROCEEDS	55,283	14,391	-	56,246	56,200	-	-	0%
290-48-48100-481100	OPIOD - INTEREST INCOME-LGIP	-	759	-	1,307	2,000	-	-	0%
270-48-48100-481100	POLICE - INTEREST INCOME - LGIP	-	724	-	7,110	-	-	-	0%
	<b>TOTAL FUND REVENUE</b>	<b>234,114</b>	<b>268,835</b>	<b>235,500</b>	<b>181,139</b>	<b>198,550</b>	<b>239,900</b>		2%

## PUBLIC SAFETY DONATIONS & GRANTS\*

Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance Amt	%
	<b>BEGINNING FUND BALANCE</b>	<b>65,567</b>	<b>153,821</b>	<b>184,479</b>	<b>184,479</b>	<b>184,479</b>	<b>188,429</b>		2%
<b>EXPENSES</b>									
270-52-52100-512320	OVERTIME-SPEED	11,269	3,878	-	3,055	5,000	<b>6,703</b>	6,703	0%
270-52-52100-512330	OVERTIME-ALCOHOL	17,741	12,631	-	23,755	30,000	<b>25,400</b>	25,400	0%
270-52-52100-512350	OVERTIME-SEAT BELTS	50,142	59,439	15,000	14,779	15,000	<b>11,290</b>	(3,710)	-25%
270-52-52100-513000	SOCIAL SECURITY	3,568	3,051	-	2,955	3,400	<b>3,319</b>	3,319	0%
270-52-52100-513100	HEALTH INS	4,362	5,047	-	4,406	4,800	<b>10,848</b>	10,848	0%
270-52-52100-513200	DENTAL INSURANCE	297	334	-	347	350	<b>868</b>	868	0%
270-52-52100-513300	LIFE INSURANCE	41	43	-	60	100	<b>56</b>	56	0%
270-52-52100-515000	RETIREMENT	5,929	5,402	-	5,662	6,500	<b>3,016</b>	3,016	0%
270-52-52100-523750	GRANTS CONTRIB OTHER SEAT BELT	-	4,088	50,200	10,297	50,000	<b>49,000</b>	(1,200)	-2%
270-52-52100-527320	GRANTS. CONTRIB OTHER- SPEED	17,510	21,111	18,000	2,495	18,000	<b>25,500</b>	7,500	42%
270-52-52100-527330	GRANTS, CONTRIB, OTH - ALCOHOL	26,252	26,872	26,300	15,220	26,000	<b>59,000</b>	32,700	124%
270-52-52100-527360	STATE GRANT HIRING BONUS	4,000	4,000	-	809	1,000	-	-	0%
270-52-52100-528220	CAPITAL OUTLAY-BALLISTIC VESTS	4,379	9,003	6,500	368	6,500	<b>10,000</b>	3,500	54%
270-52-52100-528830	LEA GRANT - CRADLEPOINT	-	52,158	-	-	-	-	-	0%
270-52-52100-528860	GRANT FOR ICAC	-	1,477	-	-	-	-	-	0%
280-52-52100-534000	POLICE - OPERATING SUPPLIES	479	7,817	1,000	-	-	-	(1,000)	-100%
280-52-52100-539900	POLICE-CANINE EXPENSE	-	940	-	17,932	17,950	-	-	0%
280-52-52100-534100	POLICE - OPERATING SUPPLIES GUN RANGE	-	13,641	13,000	-	-	-	(13,000)	-100%
280-52-52200-534000	FIRE - OPERATING SUPPLIES	-	55	100	-	-	-	(100)	-100%
290-57-55000-512000	OPIOD - SALARY	-	-	20,000	-	10,000	-	(20,000)	-100%
290-57-55000-515100	OPIOD - WORK COMP	(109)	-	-	-	-	-	-	0%
290-57-55000-529000	OPIOD - CONTRACTED SERVICES	-	7,190	-	-	-	-	-	0%
270-53-53500-535100	POLICE CDBG CAPITAL OUTLAY	-	-	119,000	-	-	-	(119,000)	-100%
	<b>TOTAL FUND EXPENSES</b>	<b>145,860</b>	<b>238,177</b>	<b>269,100</b>	<b>102,140</b>	<b>194,600</b>	<b>205,000</b>	(64,100)	-24%
	<b>NET FUND</b>	<b>88,254</b>	<b>30,658</b>	<b>(33,600)</b>	<b>78,999</b>	<b>3,950</b>	<b>34,900</b>		0%
	<b>FUND BALANCE</b>	<b>153,821</b>	<b>184,479</b>	<b>150,879</b>	<b>263,478</b>	<b>188,429</b>	<b>223,329</b>		48%

\* Special Revenue Funds 270 Law Enforcement Grants, 280 Public Safety Donations & 290 Opioid Fund have been combined into one fund in 2025



**VILLAGE OF MOUNT PLEASANT  
ANNUAL OPERATING BUDGET 2025  
CALEDONIA STATION #10 | FUND 275**

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**Description**

This budget is dedicated to the expenses in relation to the operation of Fire Station # 10 shared with Caledonia at 50%.



## FIRE STATION 10 SHARED CALEDONIA / MOUNT PLEASANT

Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance	
								Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>8,177</b>	<b>9,505</b>	<b>22,804</b>	<b>22,804</b>	<b>22,804</b>	<b>22,804</b>		0%
<b>REVENUE</b>									
275-47-47300-473100	INTRGVT CHG LOCAL-CALE FIRE 10	25,228	38,638	27,000	9,048	27,000	<b>27,000</b>	-	0%
275-48-48100-481100	INTEREST INCOME-LGIP	-	-	-	-	-	<b>1,000</b>	1,000	0%
<b>TOTAL FUND REVENUE</b>		<b>25,228</b>	<b>38,638</b>	<b>27,000</b>	<b>9,048</b>	<b>27,000</b>	<b>27,000</b>	-	0%
<b>EXPENSE</b>									
275-52-52200-522500	UTILITIES	12,541	11,280	14,000	5,346	14,000	<b>14,000</b>	-	0%
275-52-52200-522520	TELEPHONE	-	-	-	-	-	-	-	0%
275-52-52200-523000	MAINT BLDG	11,359	14,059	13,000	2,839	13,000	<b>13,000</b>	-	0%
275-52-52200-531000	OFFICE SUPPLIES	-	-	-	-	-	-	-	0%
<b>TOTAL FUND EXPENSE</b>		<b>23,900</b>	<b>25,339</b>	<b>27,000</b>	<b>8,185</b>	<b>27,000</b>	<b>27,000</b>	-	0%
<b>NET FUND</b>		<b>1,328</b>	<b>13,299</b>	-	<b>863</b>	-	-	-	0%
<b>FUND BALANCE</b>		<b>9,505</b>	<b>22,804</b>	<b>22,804</b>	<b>23,667</b>	<b>22,804</b>	<b>22,804</b>	-	0.00%



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 DEBT SERVICE | FUND 300

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### **Description**

The purpose of the debt service fund is to account for the revenue and expenses related to all non-TID principal and interest payments for note and bond issues.

A 2021 Clean Water Fund Loan is shared by TID5, the Sewer Fund, Caledonia and Sturtevant. In 2023, Sturtevant settled a dispute over this project by making a \$2.5 million payment to the Sewer Fund which assumed Sturtevant's portion of the loan. Resources and expenditures in this fund include Caledonia's contribution to debt service.

In 2023, the Village sold \$3,520,000 of Notes to fund Capital and Road projects.

In 2024, the Village plans to sell \$3 million of Notes to fund infrastructure projects for a development.



## DEBT SERVICE

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>1,284,899</b>	<b>1,381,706</b>	<b>1,217,511</b>	<b>1,217,511</b>	<b>1,217,511</b>	<b>870,130</b>		
<b>REVENUE</b>									
300-41-41100-411100	TAX REVENUE	3,227,860	3,345,085	3,777,393	3,777,393	3,777,393	4,095,248	317,855	8%
300-43-43200-420510	FEDERAL GRANT-BUILD AMER BNDS	620	-	-	-	-	-	-	0%
300-43-47300-473100	CALIDONIA DEBT SERVICE	-	-	1,284,920	-	1,284,921	1,284,676	(244)	0%
300-48-48100-481100	INTEREST INCOME-LGIP	-	33,808	14,000	56,876	65,000	30,000	16,000	114%
300-48-48100-481200	INTEREST INCOME-CHECKING	-	-	-	-	-	-	-	0%
300-48-48100-481300	INTEREST INCOME - PORTFOLIO	-	-	-	5,161	-	22,000	22,000	
300-49-49100-491100	PROCEEDS FROM DEBT-PREMIUM	290,294	155,477	-	-	-	-	-	0%
300-49-49100-491110	PROCEEDS FROM DEBT	-	-	-	-	-	-	-	0%
300-49-49200-492100	TRANSFER IN GENERAL FUND	-	-	-	-	-	-	-	0%
300-49-49200-492110	TRANSFER IN FROM CAPITAL	-	-	-	-	-	-	-	0%
300-49-49200-492220	TRANSFER FROM FIRE IMPACT	-	-	-	-	-	-	-	0%
300-49-49200-492420	TRANSFER IN TID 1	1,205,166	1,203,204	-	-	-	-	-	0%
300-49-49200-492425	TRANSFER IN TID 2	418,495	402,355	-	-	-	-	-	0%
300-49-49200-492430	TRANSFER IN TID 3	434,575	438,750	-	-	-	-	-	0%
300-49-49200-492435	TRANSFER IN TID 4	165,838	172,688	-	-	-	-	-	0%
300-49-49200-492440	TRANSFER IN TID 5	9,651,457	10,167,050	-	-	-	-	-	0%
300-49-49200-492500	TRANSFER IN FUND 500	-	188,084	550,600	-	-	-	(550,600)	-100%
300-49-49200-492620	TRANS FRM SEWER FUND	223,012	257,593	639,038	268,490	639,038	-	(639,038)	-100%
<b>TOTAL FUND REVENUE</b>		<b>15,617,317</b>	<b>16,364,094</b>	<b>6,265,951</b>	<b>4,107,920</b>	<b>5,766,352</b>	<b>5,431,924</b>	<b>(834,027)</b>	<b>-13%</b>
<b>EXPENSES</b>									
300-58-58200-582100	DEBT SERVICE -PRINCIPAL PYMNT	5,949,263	6,488,562	4,242,037	2,826,426	4,242,037	3,792,721	(449,316)	-11%
300-58-58200-582110	DEBT SERVICE -INTEREST EXPENSE	9,560,648	10,035,527	1,865,846	961,575	1,865,846	1,587,203	(278,643)	-15%
300-58-58200-582150	FISCAL CHARGES	10,599	4,200	5,850	1,200	5,850	6,000	150	3%
<b>TOTAL FUND EXPENSE</b>		<b>15,520,510</b>	<b>16,528,289</b>	<b>6,113,733</b>	<b>3,789,201</b>	<b>6,113,733</b>	<b>5,385,924</b>	<b>(727,809)</b>	<b>-12%</b>
<b>NET FUND</b>		<b>96,807</b>	<b>(164,195)</b>	<b>152,218</b>	<b>318,719</b>	<b>(347,381)</b>	<b>46,000</b>	<b>(106,218)</b>	<b>-70%</b>
<b>FUND BALANCE</b>		<b>1,381,706</b>	<b>1,217,511</b>	<b>1,369,729</b>	<b>1,536,230</b>	<b>870,130</b>	<b>916,130</b>	<b>(453,599)</b>	<b>-33%</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 CAPITAL FUND | FUND 400

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### **Description**

The Capital Fund captures resources and expenditures for all Village Capital Projects except roads and TID related projects. These projects range from replacing expensive Highway, Fire and Police vehicles to acquisition of information services and safety equipment. All the tools needed to provide the services our residents expect local government to provide.

Principal Capital Fund resources include tax levy, Debt Proceeds, other local government contributions for shared government activities and investment income on fund balance.

Projects are reported by the department requiring the new or replacement equipment. Project costs can vary from year to year depending upon the vehicles/equipment needs. Some of the larger annual projects include snow plows, ambulances, fire engines, police cars and safety equipment.

For 2025 projects include \$451,000 for expansion of the Police garage, \$300,000 for new police squad cars, \$85,000 for a Fire utility vehicle, \$373,000 for a plow truck and \$118,000 for a ditch mower. Total expenditures of \$2,021,500 will be funded by \$1,175,010 of tax levy, \$500,000 of new debt, \$396,800 of Police Impact Fees, \$57,650 of Intergovernmental resources and \$92,000 of other resources.

There is also proceeds from debt of \$3,500,000 that reflect \$500,000 of borrowing for long term capital equipment and \$3,000,000 of borrowing for infrastructure for the Development agreement with CCM/Jaramillo. The expense for the CCM/Jaramillo development is reflected in the DPW Capital expense line items.



## CAPITAL

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
	<b>BEGINNING FUND BALANCE</b>	<b>826,598</b>	<b>1,291,876</b>	<b>1,453,547</b>	<b>1,083,996</b>	<b>1,083,996</b>	<b>(162,264)</b>		
400-41-41100-411100	LOCAL PROPERTY TAX	899,686	838,000	879,900	457,550	879,900	<b>1,175,010</b>	295,110	34%
400-46-46700-467100	INTGOV'L CHGS - CAL STATION 10	147,248	16,477	24,500	-	24,500	<b>17,000</b>	(7,500)	-31%
400-46-46700-467210	INTRGVT CHGS LOCAL-STURT REIMB	-	62,637	192,924	-	192,900	<b>103,212</b>	(89,712)	-47%
400-48-48100-481100	INTEREST INCOME-LGIP	-	13,646	19,125	10,027	20,000	<b>58,000</b>	38,875	203%
400-48-48100-481123	INTEREST INCOME-LGIP 2023A	-	18,832	-	7,873	14,000	-	-	0%
400-48-48100-481200	INTEREST INCOME-CHECKING	(9,249)	19,449	-	(3,199)	-	-	-	0%
400-48-48100-481300	INTEREST INCOME-PORTFOLIO	-	12,563	-	6,868	11,000	<b>4,000</b>	4,000	0%
400-49-49100-491110	PROCEEDS FROM DEBT	1,067,270	886,000	1,050,000	-	2,750,000	<b>3,800,000</b>	2,750,000	262%
400-49-49200-491120	PROCEEDS FROM DEBT	-	-	-	-	-	-	-	0%
400-49-49200-492214	TRANSFER IN - FIRE IMPACT	150,000	90,000	-	-	-	-	-	0%
400-49-49200-492430	TRANSFER IN - SPECIAL REVENUE FUND	25,000	-	-	-	-	<b>396,800</b>	396,800	0%
400-49-49400-492216	TRANSFER IN - GENERAL FUND	-	379,029	100,000	-	-	-	(100,000)	-100%
4000-49-49400-xxxxx	TRANSFER IN - CAPITAL PROJECTS	-	-	-	-	-	<b>160,000</b>	160,000	0%
400-49-49400-494100	SALE OF GENERAL FIXED ASSETS	32,426	27,908	-	11,944	31,900	<b>30,000</b>	30,000	0%
	<b>TOTAL REVENUE</b>	<b>2,312,381</b>	<b>2,364,541</b>	<b>2,266,449</b>	<b>491,063</b>	<b>3,924,200</b>	<b>5,744,022</b>	<b>3,477,573</b>	<b>153%</b>
<b>ELECTION</b>									
400-51-51440-518300	CAPITAL OULAY - FOLDING AND VOTING MAC	26,513	-	17,000	-	-	-	-	-100%
	<b>TOTAL ELECTION DEPARTMENT</b>	<b>26,513</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
<b>INFORMATION TECHNOLOGY</b>									
400-51-51420-518100	CAPITAL OUTLAY- DIGITIZE RECORDS	15,579	-	-	-	33,300	-	-	0%
400-51-51440-518300	ELECTRONIC POLL BOOKS	-	20,842	-	-	17,000	-	-	
400-51-51450-518100	CAPITAL OUTLAY-PRINTERS	-	-	21,000	-	21,000	<b>25,000</b>	4,000	19%
400-51-51450-518110	CAPITAL OUTLAY-SERVERS	21,144	-	-	-	-	<b>26,000</b>	26,000	0%
400-51-51450-518130	CAPITAL OUTLAY FIREWALL DEVICE	-	-	15,000	9,781	15,000	-	(15,000)	-100%
400-51-51450-518140	IT NAS UNIT	35,642	-	40,000	-	40,000	-	(40,000)	-100%
400-51-51450-518210	CAPITAL OUTLAY CONFERENCE ROOMS IMPRV	31	-	-	-	-	-	-	0%
400-51-51450-518200	CAPITAL OUTLAY IT SWITCHES	-	-	75,000	-	75,000	<b>50,000</b>	(25,000)	-33%
400-51-51450-518230	SECURITY CAMERA REPLACEMENT	-	-	-	-	-	<b>25,000</b>	25,000	0%
400-51-51450-518250	ST 9 RADIO RELAY	-	-	10,000	5,220	10,000	-	(10,000)	-100%
400-51-51450-518260	BOARD DEVICES	4,683	-	-	-	-	-	-	0%
400-51-51450-518280	WIRELESS UPGRADE	29	232	-	-	-	-	-	0%
400-51-51450-518285	CELLULAR BOOST	-	4,641	-	-	-	-	-	0%
400-51-51450-518295	NETWORK INFRASTRUCTURE	6,989	2,650	10,000	-	10,000	<b>65,000</b>	55,000	550%
400-51-51450-518305	DPW SECURITY	450	16,274	-	-	6,000	-	-	0%
400-51-51450-518310	UNIFIED COMMUNICATIONS	-	-	24,000	20,016	44,000	-	(24,000)	-100%
400-51-51450-518320	SECURITY PANELS	-	-	-	11,956	33,650	-	-	0%
400-51-51450-518325	PC UPGRADES	-	9,663	-	-	-	-	-	0%
	<b>TOTAL IT DEPARTMENT</b>	<b>84,548</b>	<b>54,302</b>	<b>195,000</b>	<b>46,973</b>	<b>304,950</b>	<b>191,000</b>	<b>(4,000)</b>	<b>-2%</b>

## CAPITAL

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>FINANCE</b>									
400-51-51510-518140	CAPITAL OUTLAY-SOFTWARE	13,000	-	310,000	125,045	310,000	-	-	-100%
	<b>TOTAL FINANCE AND HALL</b>	<b>13,000</b>	<b>-</b>	<b>310,000</b>	<b>125,045</b>	<b>310,000</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
<b>GENERAL BUILDING</b>									
									0%
400-51-51600-523100	CAPITAL OUTLAY VILLAGE HALL	3,040	235	-	-	-	-	-	0%
400-51-51600-XXXXXX	POLICE GARAGE EXPANSION	-	-	-	-	-	451,000	-	-
400-51-51600-XXXXXX	PD PARKING LOT RESURFACING	-	-	-	-	-	185,000	-	-
400-52-51600-528000	CLERK AREA RENOVATION	13,666	-	-	-	-	-	-	0%
	<b>TOTAL GENERAL BUILDING</b>	<b>16,706</b>	<b>235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>636,000</b>	<b>-</b>	<b>0%</b>
<b>LAW ENFORCEMENT</b>									
400-52-52100-518300	MISC EQUIPMENT	-	-	15,000	6,682	15,000	-	(15,000)	-100%
400-52-52100-518325	COMPUTERS - DESKTOP AND LAPTOP	-	-	15,000	-	15,000	-	(15,000)	-100%
400-52-52100-528155	CAPITAL OUTLAY LIC PLATE READER	16,835	-	-	-	-	-	-	0%
400-52-52100-528160	HANDGUN/RIFLE OPTICS AND REPLACEMENT	-	-	-	-	-	69,000	69,000	0%
400-52-52100-534305	PERSONAL PROTECTIVE EQUIPMENT	-	-	40,000	40,000	40,000	-	(40,000)	-100%
400-52-52100-538530	BODY WORN CAMERAS	-	-	10,000	-	10,000	-	(10,000)	-100%
400-52-52100-538555	LAPTOP COMPUTERS FOR PATROL VEHICLES	20,000	19,861	22,000	10,754	22,000	24,000	2,000	9%
400-52-52100-538560	NEW SQUAD CARS	238,944	226,672	110,000	86,260	110,000	300,000	190,000	173%
400-52-52100-XXXXXX	AED REPLACEMENTS	-	-	-	-	-	34,000	-	-
400-52-52100-XXXXXX	DRONE VIEW PLATFORM	-	-	-	-	-	10,000	-	-
400-52-52100-538565	GAS MASKS	-	18,695	-	-	-	-	-	0%
400-52-52100-538575	ARBITRATOR SQUAD CAMERAS	12,256	14,000	15,000	-	15,000	30,000	15,000	100%
400-52-52100-538580	INTERVIEW CAMERAS	40,000	-	-	-	-	-	-	0%
400-52-52100-538585	SCHEDULING SOFTWARE	-	6,528	-	-	-	-	-	0%
400-52-52100-538590	K9 EXPENSES	4,701	17,890	-	-	-	-	-	0%
	<b>TOTAL LAW ENFORCEMENT</b>	<b>332,735</b>	<b>303,646</b>	<b>227,000</b>	<b>143,696</b>	<b>227,000</b>	<b>467,000</b>	<b>196,000</b>	<b>106%</b>
<b>SOUTH SHORE FIRE</b>									
400-52-52200-528225	FIRE UTILITY VEHICLE	72,245	76,085	85,000	85,000	85,000	-	(85,000)	-100%
400-52-52200-528229	FIRE ST 10 ROOF REPLACEMENT	103,599	-	-	-	-	-	-	0%
400-52-52200-528235	STATION 8 ADDITION	829,373	84,960	-	15,650	43,500	-	-	0%
400-52-52200-528240	FIRE - RADIOS	15,006	29,742	28,000	3,043	28,000	30,000	2,000	7%
400-52-52200-528241	FIRE - HEART MONITORS/LUCAS CP	77,201	64,888	25,000	24,650	25,000	-	(25,000)	-100%
400-52-52200-528242	FIRE - IT EQUIPMENT	13,717	16,136	19,000	-	20,530	20,000	1,000	5%
400-52-52200-528243	FIRE - LARYNGOSCOPE	-	-	-	-	-	12,000	12,000	0%
400-52-52200-528245	FIRE - HEART MONITORS/LUCAS CP- SERVICE P	-	24,500	-	-	-	-	-	0%
400-52-52200-528250	CAPITAL OUTLAY-COMMAND CAR	56,895	63,278	-	1,573	1,500	-	-	0%
400-52-52200-528290	FIRE STATION EQUIPMENT	14,211	13,190	18,000	11,175	18,000	19,000	1,000	6%
400-52-52200-528295	FIRE STATION 10 REPAIRS	14,000	9,977	17,000	3,771	17,000	17,500	500	3%
400-52-52200-528310	FIRE- STATION ALERTING SYSTEM #7, #8, & #9	-	19,500	20,000	19,500	20,000	-	(20,000)	-100%
400-52-52200-528330	FIRE- STATION ALERTING SYSTEM #10	-	6,500	7,500	6,500	7,500	-	(7,500)	-100%
400-52-52200-534000	FIRE-AMBULANCE	-	242,956	-	120,289	407,044	400,000	400,000	0%
400-52-52200-534300	FIRE- TRAINING CENTER	-	-	800,000	-	-	-	(800,000)	-100%
400-52-52200-534305	PERSONAL PROTECTIVE EQUIPMENT	25,000	45,130	40,000	41,488	52,796	57,000	17,000	43%
	<b>TOTAL SSFD</b>	<b>1,221,247</b>	<b>696,842</b>	<b>1,059,500</b>	<b>332,639</b>	<b>725,870</b>	<b>555,500</b>	<b>(504,000)</b>	<b>-48%</b>

## CAPITAL

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>INSPECTIONS</b>									
400-52-52400-528210	INSPECTIONS VEHICLE	-	23,892	-	-	-	-	-	0%
	<b>TOTAL INSPECTIONS</b>	-	<b>23,892</b>	-	-	-	-	-	0%
<b>DPW OPERATIONS</b>									
400-53-53300-538130	PICK UP TRUCK	-	43,007	-	-	-	-	-	0%
400-53-53300-538200	FRONTEND LOADER	37	241,800	-	-	-	-	-	0%
400-53-53300-538210	SHIPPING CONTAINERS	-	32,880	44,500	40,615	40,650	-	(44,500)	-100%
400-53-53300-538220	TRACK EXCAVATOR	-	137,935	-	-	-	-	-	0%
400-53-53300-538230	PLOW TRUCK	-	64,200	268,000	-	451,220	<b>373,000</b>	105,000	39%
400-53-53300-538240	PLOW ATTACHMENT FOR 1-TON	-	9,867	-	-	-	-	-	0%
400-53-53300-538250	BARRICADE TRAILER	-	7,589	-	-	-	-	-	0%
400-53-53300-538260	ZERO TURN MOWER	-	11,999	-	-	-	-	-	0%
400-53-53300-538300	CAPITAL OUTLAY 1 TON DUMPTRUCK	-	65,000	-	-	-	<b>71,000</b>	71,000	0%
400-53-53300-538310	GRADER WITH WING & PLOW	-	-	180,000	179,000	179,000	-	(180,000)	-100%
400-53-53300-538315	DUMP TRUCK	-	-	70,000	65,870	65,870	-	(70,000)	-100%
400-53-53300-538325	SNOWPLOW TRUCK WINTER MAINTENANCE	47	45,000	-	-	164,400	-	-	0%
400-53-53300-538330	DITCH MOWER	-	-	-	-	-	<b>118,000</b>	118,000	0%
400-53-53300-538335	FORK LIFT	-	-	-	-	-	<b>22,000</b>	22,000	0%
400-53-53300-538340	ASPHALT ROUTER	-	8,147	-	-	-	-	-	0%
400-53-53300-568112	OTHER PROJECT COSTS	-	-	-	-	305,000	-	-	0%
400-53-53300-568115	WASTEWATER CONVEY ACQUI	-	-	-	-	2,050,000	-	-	0%
400-53-53300-538350	PORTABLE 6 POST TRUCK HOIST	-	-	-	-	-	<b>86,000</b>	86,000	0%
400-53-XXXX-XXXXXX	CCM/JARAMILLO DEVEL. INFRASTRUCTURE	-	-	-	-	-	<b>3,000,000</b>	3,000,000	0%
	<b>TOTAL DPW</b>	<b>83</b>	<b>667,424</b>	<b>562,500</b>	<b>285,485</b>	<b>3,256,140</b>	<b>3,670,000</b>	<b>107,500</b>	<b>552%</b>
<b>PARKS</b>									
400-55-55200-555900	PARKS- CORP PARK PLAN	-	-	70,000	-	70,000	-	(70,000)	-100%
400-55-55200-555935	SMOL PARK RESTORATION	-	-	5,000	1,325	3,500	-	(5,000)	-100%
400-55-55200-555950	PARKS VEHICLES	-	-	40,000	43,055	43,000	-	(40,000)	-100%
400-55-55200-XXXXXX	STEWART-MCBRIDGE INFIELD	-	-	-	-	-	<b>11,500</b>	-	0%
400-55-55200-555955	PRESSURE WASHER	-	-	-	-	-	<b>12,000</b>	12,000	0%
400-55-55200-568125	LAND PURCHASE	-	381,529	17,500	-	17,500	-	(17,500)	-100%
	<b>TOTAL - PARKS</b>	-	<b>381,529</b>	<b>132,500</b>	<b>44,380</b>	<b>134,000</b>	<b>23,500</b>	<b>(120,500)</b>	<b>-82%</b>
<b>FISCAL</b>									
400-58-58200-582150	FISCAL CHARGES	27,270	-	57,500	-	137,500	-	(57,500)	-100%
	<b>TOTAL FISCAL CHARGES</b>	<b>27,270</b>	-	<b>57,500</b>	-	<b>137,500</b>	-	<b>(57,500)</b>	<b>-100%</b>
<b>TRANSFERS</b>									
400-59-59200-592200	TRANSFER OUT TO STORM WATER	75,000	75,000	75,000	75,000	75,000	-	(75,000)	-100%
400-59-59200-592260	TRANSFER OUT TO SEWER	50,000	-	-	-	-	-	-	0%
	<b>TOTAL TRANSFER EXPENSE</b>	<b>125,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	-	-	-100%
	<b>TOTAL FUND EXPENSE</b>	<b>1,847,103</b>	<b>2,202,870</b>	<b>2,636,000</b>	<b>1,053,218</b>	<b>5,170,460</b>	<b>5,543,000</b>	<b>(382,500)</b>	<b>110%</b>
	<b>NET FUND</b>	<b>465,278</b>	<b>161,671</b>	<b>(369,551)</b>	<b>(562,155)</b>	<b>(1,246,260)</b>	<b>201,022</b>	<b>3,860,073</b>	<b>-154%</b>
	<b>FUND BALANCE</b>	<b>1,291,876</b>	<b>1,453,547</b>	<b>1,083,996</b>	<b>521,841</b>	<b>(162,264)</b>	<b>38,758</b>	-	<b>-96%</b>

## CAPITAL PLAN 2025-2029

Account Number	Description	ADOPTED				
		2025	2026	2027	2028	2029
400-41-41100-411100	LOCAL PROPERTY TAX	1,175,010	-	-	-	-
400-46-46700-467100	INTGOV'L CHGS - CAL STATION 10	17,000	-	-	-	-
400-46-46700-467200	INTRGVT CHGS LOCAL-STURT CAP	-	-	-	-	-
400-46-46700-467210	INTRGVT CHGS LOCAL-STURT REIMB	103,212	-	-	-	-
400-48-48100-481100	INTEREST INCOME-LGIP	58,000	-	-	-	-
400-48-48100-481123	INTEREST INCOME-LGIP 2023A	-	-	-	-	-
400-48-48100-481200	INTEREST INCOME-CHECKING	-	-	-	-	-
400-48-48100-481300	INTEREST INCOME-PORTFOLIO	4,000	-	-	-	-
400-48-48400-484200	INSURANCE RECEOVERIES-COLLISIO	-	-	-	-	-
400-49-49100-491100	PROCEEDS FROM DEBT PREMIUM	3,800,000	-	-	-	-
400-49-49100-491110	PROCEEDS FROM DEBT	-	-	-	-	-
400-49-49200-491120	PROCEEDS FROM DEBT	-	-	-	-	-
400-49-49200-492214	TRANSFER IN - FIRE IMPACT	-	-	-	-	-
400-49-49200-492430	TRANSFER IN -	396,800	-	-	-	-
400-49-49400-492216	TRANSFER IN - CAPITAL	160,000	-	-	-	-
400-49-49400-494100	SALE OF GENERAL FIXED ASSETS	30,000	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>5,744,022</b>	-	-	-	-
<b>INFORMATION TECHNOLOGY</b>						
400-51-51450-518100	CAPITAL OUTLAY-PRINTERS	-	10,000	-	10,000	-
400-51-51450-518110	CAPITAL OUTLAY-SERVERS	-	-	25,000	-	-
400-51-51450-518130	CAPITAL OUTLAY FIREWALL DEVICE	-	12,000	-	-	10,000
400-51-51450-518XXX	IT NAS UNIT	26,000	-	26,000	-	-
400-51-51450-518210	CAPITAL OUTLAY CONFERENCE ROOM IMPROVMENTS	50,000	-	-	15,000	-
400-51-51450-518230	SECURITY CAMERA REPLACEMENT	25,000	10,000	10,000	-	5,000
400-51-51450-518240	SERVER RM UPS BATTERIES	-	-	-	10,000	-
400-51-51450-518250	ST 9 RADIO RELAY	-	10,000	10,000	-	15,000
400-51-51450-518260	BOARD DEVICES	-	12,000	-	-	-
400-51-51450-518265	LARGE FORMAT SCANNER/PRINTER	25,000	-	-	-	-
400-51-51450-518280	NETWORK EQUIPMENT	65,000	-	-	-	-
400-51-51450-518285	WIRELESS UPGRADE	-	10,000	-	10,000	-
400-51-51450-XXXXXX	HIGH PERFORMANCE COMPUTING NEEDS	-	-	-	-	-
400-51-51450-518295	NET INFRASTRUCTURE	-	-	-	10,000	35,000
400-51-51450-518320	SECURITY PANELS	-	-	-	15,000	-
	<b>TOTAL IT DEPARTMENT</b>	<b>191,000</b>	<b>64,000</b>	<b>71,000</b>	<b>70,000</b>	<b>65,000</b>

## CAPITAL PLAN 2025-2029

Account Number	Description	ADOPTED				
		2025	2026	2027	2028	2029
<b>GENERAL BUILDING</b>						
400-51-51600-5XXXXX	PS PARKING LOT RESURFACE	185,000	-	-	-	-
400-51-51600-523100	POLICE GARAGE ADDITION	451,000	-	-	-	-
	<b>TOTAL GENERAL BUILDING</b>	<b>636,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LAW ENFORCEMENT</b>						
400-52-52100-518300	HANDGUN OPTICS	15,000	20,000			
400-52-52100-518325	RIFLE REPLACEMENT/OPTICS	40,000				
400-52-52100-528155	AMMUNITION FOR FIREARMS TRANISTION	14,000	8,500			
400-52-52100-528160	DRONE EQUIPMENT	10,000				
400-52-52100-534305	AED REPLACEMENTS	34,000				
400-52-52100-538525	SQUAD LAPTOPS	24,000	24,000	24,000	24,000	24,000
400-52-52100-538530	SQUAD CARS	300,000	300,000	310,000	315,000	320,000
400-52-52100-538555	ARBITRATOR SQUAD CAMERAS	30,000	30,000	32,000	32,000	32,000
	<b>TOTAL LAW ENFORCEMENT</b>	<b>467,000</b>	<b>382,500</b>	<b>366,000</b>	<b>371,000</b>	<b>376,000</b>
<b>SOUTH SHORE FIRE</b>						
400-52-52200-528225	FIRE UTILITY VEHICLE	85,000	-	-	-	-
400-52-52200-528228	SCBA AIRE COMPRESSOR	-	60,000	-	-	-
400-52-52200-528236	ENGINE 10	-	-	950,000	-	-
400-52-52200-528238	FIRE - POWER LOAD SYSTEM & COT	-	85,000	90,000	95,000	-
400-52-52200-528239	FIRE - INTUBATON ASSIST DEVICE	-	-	-	-	-
400-52-52200-528240	RADIO REPLACEMENTS	28,000	30,000	32,000	33,500	35,000
400-52-52200-528241	FIRE - HEART MONITORS/LUCAS CP	-	-	100,000	100,000	100,000
400-52-52200-528242	FIRE - IT EQUIPMENT	19,000	20,000	22,000	23,000	24,000
400-52-52200-528250	CAPITAL OUTLAY-COMMAND CAR	-	-	-	-	70,000
400-52-52200-528290	FIRE STATION EQUIPMENT	18,000	19,000	20,000	21,000	22,000
400-52-52200-528295	FIRE STATION 10 REPAIRS	17,000	17,500	18,000	19,000	20,000
400-52-52200-528320	FIRE-RESCUE TASK FORCE PPE	-	12,000	-	10,000	-
400-52-52200-528330	LARYNGOSCOPES	12,000	-	-	-	-
400-52-52200-534000	FIRE-AMBULANCE REMOUNT	-	400,000	-	-	-
400-52-52200-534200	FIRE- HEAVY RESCUE	-	-	-	950,000	-
400-52-52200-534300	FIRE- TRAINING CENTER	-	800,000	-	-	-
400-52-52200-534305	PERSONAL PROTECTIVE EQUIPMENT	40,000	45,000	47,500	49,000	51,000
400-52-52200-xxxxxx	FIRE- BREATHING APPARATUS	-	-	500,000	-	-
400-52-52200-xxxxxx	FIRE- LIFT TRUCK	-	-	100,000	-	-
400-52-52200-xxxxxx	TID 5 - QUINT	-	1,800,000	100,000	-	-

## CAPITAL PLAN 2025-2029

Account Number	Description	ADOPTED				
		2025	2026	2027	2028	2029
	<b>TOTAL SSFD</b>	<b>219,000</b>	<b>3,288,500</b>	<b>1,979,500</b>	<b>1,300,500</b>	<b>322,000</b>
<b>INSPECTIONS</b>						
400-52-52400-528210	INSPECTIONS VEHICLE		30,000		30,000	
	<b>TOTAL INSPECTIONS</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
<b>DPW OPERATIONS</b>						
400-53-53300-53XXXX	TRUCK HOIST	86,000	-	-	-	-
400-53-53300-538XXX	DITCH MOWER	118,000	-	-	-	-
400-53-53300-538230	PLOW TRUCK	373,000	-	310,000		325,000
400-53-53300-538300	1 TON DUMP TRUCK	71,000	-	-	-	-
400-53-53300-53XXXX	USED FORK LIFT	22,000	-	-	-	-
400-53-53300-538250	PICK UP TRUCK	-	42,000	-	45,000	-
400-53-53300-538260	ZERO TURN MOWER	-	-	-	-	16,000
	<b>TOTAL DPW</b>	<b>670,000</b>	<b>42,000</b>	<b>310,000</b>	<b>45,000</b>	<b>341,000</b>
<b>PARKS</b>						
400-55-55200-555900	STEWART-MCBRIDGE INFIELD	11,500				
400-55-55200-555935	PRESSURE WASHER	12,000				
400-55-55200-555950	PARKS VEHICLES	-				
400-55-55200-555955	GATOR	-				
	<b>TOTAL - PARKS</b>	<b>23,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS</b>						
400-59-59200-592200	TRANSFER OUT TO STORM WATER					
400-59-59200-592260	TRANSFER OUT TO SEWER					
	<b>TOTAL TRANSFER EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL FUND EXPENSE</b>	<b>#REF!</b>	<b>3,807,000</b>	<b>2,726,500</b>	<b>1,816,500</b>	<b>1,104,000</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 VILLAGE ROADS FUND | FUND 415

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### **Description**

The Village Roads Fund captures the annual cost of repairing Village roads. For a time, this program was principally resourced with debt resources. In 2022, the Village Board directed that annual tax levy resource this program. This policy change reduced the ever-increasing debt service levy.

The Village Public Works Director supervises this program utilizing a number of tools, one of which is a road rating system that helps identify those road sections in greatest need of repaid. Utility projects that impact roads are also considered when designating which roads are improved each year.

Occasionally, new roads (or extensions of an existing road) are included in this program. The 2023 Via Vita road project is one example. The cost of utility projects is captured in other funds and do not impact this fund.

For 2025, \$3,330,000 for 2.85 miles (spread over 19 different segments) of Village roads is appropriated.

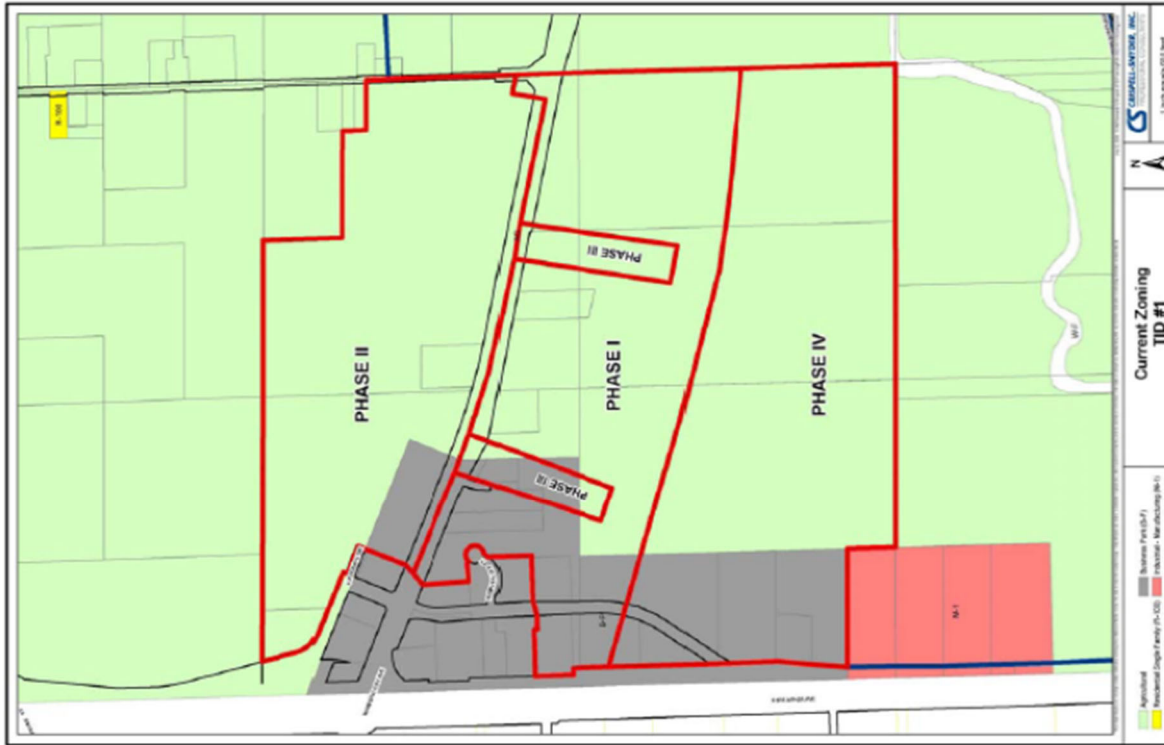


## VILLAGE ROADS

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>REVENUE</b>	<b>Beginning Balance</b>	<b>2,017,693</b>	<b>1,599,381</b>	<b>2,882,709</b>	<b>2,882,709</b>	<b>2,882,709</b>	<b>1,484,309</b>		
415-41-41100-411100	LOCAL PROPERTY TAX	1,781,817	1,781,817	1,870,900	505,145	1,870,900	<b>1,570,900</b>	(300,000)	-16%
415-42-42000-421000	SPECIAL ASSESSMENTS	23,492	53,676	-	-	-	-	-	0%
415-43-43500-435200	STATE GRANT-OTHER HWY ADLP3	-	66,093	-	-	-	-	-	0%
415-43-43500-435220	STATE GRANT LRIP	-	-	-	65,776	65,700	-	-	0%
415-43-43500-435230	STATE GRANT-GTA	110,000	-	600,000	317,994	615,000	<b>715,000</b>	115,000	19%
415-43-43500-435240	WEM GRANT - LAKE PARK BLUFF	-	-	1,650,000	-	1,537,500	-	(1,650,000)	-100%
415-48-48100-481100	INTEREST INCOME-LGIP	-	29,212	59,500	39,100	60,000	<b>116,000</b>	56,500	95%
415-48-48100-481123	INTEREST INCOME-LGIP 2023A	-	56,646	-	30,526	50,000	-	-	0%
415-48-48100-481300	INTEREST INCOME-PORTFOLIO	(16,043)	66,619	-	7,587	7,500	<b>7,000</b>	7,000	0%
415-49-49100-491100	PROCEEDS FROM DEBT PREMIUM	-	107,871	-	-	-	-	-	0%
415-49-49100-491110	PROCEEDS FROM DEBT-ROADS	-	2,564,000	600,000	-	-	<b>200,000</b>	(400,000)	-67%
415-49-49200-492205	TRANSFER IN SPEC ASSESS	50,000	50,000	50,000	50,000	50,000	-	(50,000)	-100%
415-49-49200-492216	TRANSFER IN - GENERAL FUND	-	-	200,000	-	-	-	(200,000)	-100%
415-49-49300-493000	FUND BALANCE APPLIED	-	-	-	-	-	-	-	0%
	<b>TOTAL REVENUE</b>	<b>1,949,266</b>	<b>4,775,934</b>	<b>5,030,400</b>	<b>1,016,128</b>	<b>4,256,600</b>	<b>2,608,900</b>	(2,421,500)	-48%
<b>EXPENSES</b>									
415-53-53100-531716	CMAQ PIKE RIVER PATHWAY 7-9	-	-	-	-	-	-	-	0%
415-53-53100-531720	ROAD IMPROVEMENTS	-	-	3,345,000	87,569	2,400,000	<b>3,330,000</b>	(15,000)	0%
415-53-53100-531722	2021 ROAD IMPROVEMENTS	103,840	-	-	-	-	-	-	0%
415-53-53100-531723	2022 PAVING PROGRAM	1,822,629	357,648	-	-	-	-	-	0%
415-53-53100-531724	2023 PAVING PROGRAM	-	2,782,412	123,196	(165,791)	125,000	-	(123,196)	-100%
415-53-53100-531875	VIA VITA PROJECT	-	1,537	936,913	623,005	1,050,000	-	(936,913)	-100%
415-53-53100-531880	OAKES ROAD RECONSTRUCTION	271,582	56,818	-	-	-	-	-	0%
415-53-53100-531890	STUART RD STORAGE BUILDING	5,123	83,693	-	-	-	-	-	0%
415-53-53100-531900	EMMERTSEN RD RECON DESIGN	164,405	-	-	-	-	-	-	0%
415-53-53100-531930	NEW STREET LIGHTING	-	-	15,000	-	15,000	<b>15,000</b>	-	0%
415-53-53100-531940	SIDEWALK REPLACEMENT MTN	-	-	15,000	-	15,000	<b>15,000</b>	-	0%
415-53-53100-531941	STH 20 SYCAMORE MEDIAN	-	-	-	-	-	-	-	0%
415-53-53100-531943	WISDOT PASSTHRU	-	-	-	-	-	-	-	0%
415-53-53100-531945	LAKE PARK BLUFF RESTORATION	-	102,627	2,272,890	35,073	2,050,000	-	(2,272,890)	-100%
415-58-58200-582120	DEBT ISSUE COSTS	-	107,871	-	-	-	-	-	0%
415-59-59200-592110	TRANSFER TO CAPITAL 400 FUND	-	-	-	-	-	-	-	0%
	<b>TOTAL EXPENSES</b>	<b>2,367,578</b>	<b>3,492,606</b>	<b>6,707,999</b>	<b>579,856</b>	<b>5,655,000</b>	<b>3,360,000</b>	(3,347,999)	-50%
	<b>NET FUND CHANGE</b>	<b>(418,312)</b>	<b>1,283,328</b>	<b>(1,677,599)</b>	<b>436,272</b>	<b>(1,398,400)</b>	<b>(751,100)</b>		-55%
	<b>FUND BALANCE</b>	<b>1,599,381</b>	<b>2,882,709</b>	<b>1,205,110</b>	<b>3,318,981</b>	<b>1,484,309</b>	<b>733,209</b>		-39%



# VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 TAX INCREMENT DISTRICT NO. 1 | FUND 420



## Description

Created on September 11, 2006, as a mixed-use district, this 495-acre district located along Hwy 20 and west of Hwy V will foster industrial, commercial, and residential development. The initial project plan included \$27,000,000 for water, sanitary sewers, storm sewers, and road projects over four phases. The expenditure period ended on September 11, 2021.

The project plan projected \$183,000,000 of incremental value. The TID had \$158,600,000 of incremental value created through January 1, 2024, including \$1,900,000 in 2023.

On December 31, 2024, the TID will have \$4,200,000 of outstanding debt. The village also has municipal revenue obligations for the remaining life of the TID.

In 2022, the Joint Review Board created Tax Increment District #7, partially overlaying TID 1. This creation froze the incremental value of the overlaid parcels for the remaining life of TID 1. The village expects to collect the final tax increments for TID 1 in 2027.

## TID NO. 1

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>1,832,846</b>	<b>3,055,288</b>	<b>2,483,922</b>	<b>2,483,922</b>	<b>2,483,922</b>	<b>2,797,523</b>		13%
<b>REVENUE</b>									
420-41-41100-411200	TAX INCREMENT	3,655,931	2,063,952	2,782,000	1,776,176	2,864,800	2,988,000	206,000	7%
420-41-41100-411500	PERSONAL PROPERTY TAXES	-	-	1,250	1,251	1,251	137,917	136,667	10933%
420-42-42000-422000	SPECIAL ASSESSMENT INCOME	-	381,447	-	-	-	-	-	0%
420-43-43400-434300	EXEMPT COMPUTER AID	725	725	725	-	-	-	(725)	-100%
420-48-48100-481100	INTEREST INCOME-LGIP	364	64,584	93,500	75,780	99,000	57,000	(36,500)	-39%
420-48-48100-481200	INTEREST INCOME-CHECKING	-	26,206	-	-	-	-	-	0%
420-48-48100-481300	INTEREST INCOME-PORTFOLIO	(6,311)	-	-	14,346	18,000	49,000	49,000	0%
420-49-49100-481400	INTEREST INCOME-SPECIAL ASSESSMENTS	-	238,569	-	-	-	-	-	0%
<b>TOTAL REVENUE</b>		<b>3,650,709</b>	<b>2,775,483</b>	<b>2,877,475</b>	<b>1,867,553</b>	<b>2,983,051</b>	<b>3,231,917</b>	<b>354,442</b>	12%
<b>SALARY &amp; FRINGE</b>									
420-51-51410-512000	SALARIES	-	-	78,308	32,123	78,308	51,645	(26,663)	-34%
420-51-51410-513000	SOCIAL SECURITY	-	-	5,991	2,388	6,100	3,951	(2,040)	-34%
420-51-51410-513100	HEALTH INSURANCE	-	-	15,981	5,430	16,000	10,689	(5,292)	-33%
420-51-51410-513200	DENTAL INSURANCE	-	-	989	398	1,000	1,012	23	2%
420-51-51410-513300	LIFE INS	-	-	215	66	200	136	(79)	-37%
420-51-51410-515000	RETIREMENT	-	-	6,000	2,217	6,000	3,589	(2,411)	-40%
420-51-51410-515100	WORKER'S COMP	-	-	1,315	1,080	1,300	1,253	(62)	-5%
420-51-51510-512000	SALARIES	-	-	21,777	8,242	21,000	27,779	6,002	28%
420-51-51510-512200	FULL TIME WAGES	-	-	-	-	-	-	-	0%
420-51-51510-513000	SOCIAL SECURITY	-	-	1,666	608	1,600	2,125	459	28%
420-51-51510-513100	HEALTH INSURANCE	-	-	5,255	1,621	5,200	3,713	(1,542)	-29%
420-51-51510-513200	DENTAL INSURANCE	-	-	327	117	300	417	90	27%
420-51-51510-513300	LIFE INS	-	-	30	12	25	38	8	27%
420-51-51510-515000	RETIREMENT	-	-	1,503	568	1,500	1,931	428	28%
420-51-51510-515100	WORKER'S COMP	-	-	46	38	50	86	40	87%
420-56-56700-512000	SALARIES	70,101	120,259	13,017	-	-	51,685	38,668	297%
420-56-56700-512200	FULL TIME WAGES	13,857	63,834	-	6,007	6,000	-	-	0%
420-56-56700-512205	REGULAR PT	-	1,845	1,170	970	1,000	-	(1,170)	-100%
420-56-56700-512300	OVERTIME	-	16	-	-	-	-	-	0%
420-56-56700-513000	SOCIAL SECURITY	6,157	13,403	1,085	476	500	3,954	2,869	264%
420-56-56700-513100	HEALTH INSURANCE	14,136	27,587	3,217	1,473	1,500	11,252	8,035	250%
420-56-56700-513200	DENTAL INSURANCE	958	1,947	200	136	150	992	792	396%
420-56-56700-513300	LIFE INS	141	338	14	6	10	76	62	440%
420-56-56700-515000	RETIREMENT	5,454	11,474	898	415	400	3,497	2,599	289%
420-56-56700-515100	WORKER'S COMP	1,384	2,673	829	681	700	669	(160)	-19%
420-56-56700-515110	HRA	-	-	-	-	-	-	-	0%
<b>TOTAL SALARY &amp; FRINGE BENEFITS</b>		<b>112,188</b>	<b>243,376</b>	<b>159,833</b>	<b>65,072</b>	<b>148,843</b>	<b>180,489</b>	<b>20,656</b>	13%

## TID NO. 1

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>EXPENSES</b>									
420-51-51300-529000	LEGAL - CONSULTING	-	-	1,500	2,755	3,000	3,000	1,500	100%
420-51-51510-521100	PROF SERVICES	-	861	25,000	11,198	22,000	25,000	-	0%
420-51-51510-529000	FIN - CONSULTING	-	-	600	1,214	1,600	1,600	1,000	167%
420-56-56700-521100	PROF SERVICES	24,464	6,594	40,500	3,286	30,000	-	(40,500)	-100%
420-56-56700-529000	CONTRACT SERV	25,422	27,774	29,000	19,988	30,000	19,607	(9,393)	-32%
420-56-56700-529100	ECONOMIC ASSISTANCE	1,017,027	1,821,040	1,219,900	-	1,220,000	920,000	(299,900)	-25%
420-58-58200-582100	DEBT SERVICE- PRINCIPAL PYMNT	-	-	1,032,539	517,539	1,032,539	1,031,477	(1,062)	0%
420-58-58200-582110	DEBT SERVICE - INTEREST PYMNT	-	-	148,465	115,615	148,468	122,102	(26,363)	-18%
420-59-59200-592100	TSFR TO DEBT SERV PRINC	1,205,166	1,029,344	-	-	-	-	-	0%
420-59-59200-592200	TXFR TO- SHARED REV RACINE	44,000	44,000	33,000	33,000	33,000	22,000	(11,000)	-33%
420-59-59200-592300	TXFR TO DEBT SERV- INTEREST	-	173,860	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENSE</b>		<b>2,316,079</b>	<b>3,103,473</b>	<b>2,530,504</b>	<b>704,595</b>	<b>2,520,607</b>	<b>2,144,786</b>	<b>(385,718)</b>	<b>-15%</b>
<b>TOTAL DEPARTMENT EXPENSE</b>		<b>2,428,267</b>	<b>3,346,849</b>	<b>2,690,337</b>	<b>769,667</b>	<b>2,669,450</b>	<b>2,325,275</b>		<b>-14%</b>
<b>NET FUND</b>		<b>1,222,442</b>	<b>(571,366)</b>	<b>187,138</b>	<b>1,097,886</b>	<b>313,601</b>	<b>906,642</b>		<b>384%</b>
<b>FUND BALANCE</b>		<b>3,055,288</b>	<b>2,483,922</b>	<b>2,671,060</b>	<b>3,581,808</b>	<b>2,797,523</b>	<b>3,704,165</b>		<b>39%</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 TAX INCREMENT DISTRICT NO. 2 | FUND 425

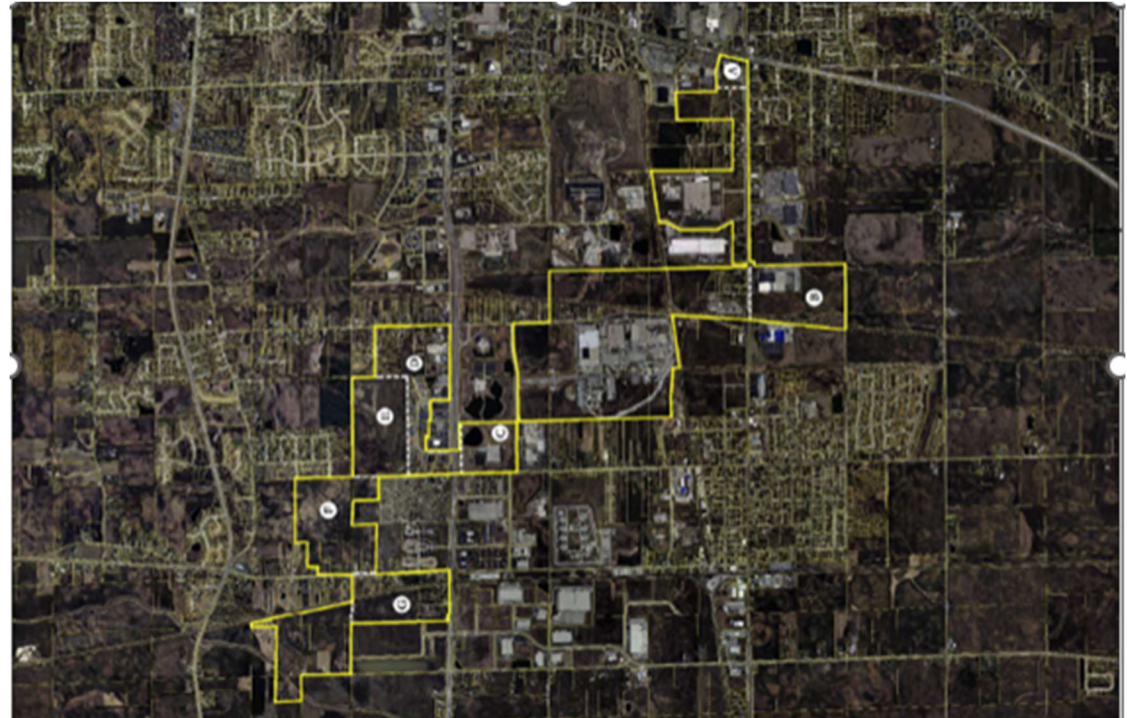
### Description

Created on September 10, 2007, as a mixed-use district, this 1,100-acre district fosters commercial, industrial, and residential development. The initial project plan included \$15,400,000 for water, sanitary sewers, storm sewers, and road projects over six phases.

The JRB amended the TID in 2014 to add territory and project costs. In 2019, they again amended it to remove territory. The TID partially funded the Campus Park project in 2021. In 2022, the village signed a development agreement with Wangard Partners for Trivoli Green, Phase II, which included a \$5,300,000 municipal revenue obligation for 180 residential units. The TID's expenditure period ended on September 10, 2022.

The project plan projected a total incremental value of \$150,000,000. With \$10,100,000 in new value in 2023, the TID created \$166,000,000 of increment through January 1, 2024. As of December 31, 2024, the TID has \$1,100,000 of outstanding general obligation debt. The village also has municipal revenue obligations for the remaining life of the TID.

The village expects to collect the final tax increments for the TID in 2028.



## TID NO. 2

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>REVENUE</b>	<b>BEGINNING FUND BALANCE</b>	<b>3,237,248</b>	<b>1,529,972</b>	<b>2,830,870</b>	<b>2,830,870</b>	<b>2,830,870</b>	<b>4,514,032</b>		59%
425-41-41100-411200	TAX INCREMENT	1,231,393	2,593,670	2,690,000	886,262	2,769,500	<b>4,251,700</b>	1,561,700	58%
425-41-41100-411500	PERSONAL PROPERTY TAXES	-	-	8,825	8,828	8,825	<b>338,386</b>	329,561	3734%
425-43-34300-434300	EXEMPT COMPUTER AID	280,461	280,461	280,400	-	280,400	-	(280,400)	-100%
425-48-48100-481100	INTEREST INCOME-LGIP	39,332	110,627	110,500	53,173	100,000	<b>50,000</b>	(60,500)	-55%
425-48-48100-481300	INTEREST INCOME-PORTFOLIO	(11,106)	46,117	-	21,611	30,000	<b>71,000</b>	71,000	0%
425-48-48500-485125	DEVELOPER MAKE UP PAYMENT	-	-	-	-	-	<b>99,300</b>	99,300	0%
425-48-48100-489100	MISC RESOURCES	-	-	-	1,146	1,150	-	-	0%
	<b>TOTAL REVENUES</b>	<b>1,540,080</b>	<b>3,030,875</b>	<b>3,089,725</b>	<b>971,020</b>	<b>3,189,875</b>	<b>4,810,386</b>	<b>1,720,661</b>	56%
<b>SALARY &amp; FRINGE</b>									
425-51-51410-512000	SALARIES	-	-	88,772	36,952	88,772	<b>51,645</b>	(37,127)	-42%
425-51-51410-513000	SOCIAL SECURITY	-	-	6,791	2,749	6,791	<b>3,951</b>	(2,840)	-42%
425-51-51410-513100	HEALTH INSURANCE	-	-	17,697	6,216	17,700	<b>10,689</b>	(7,008)	-40%
425-51-51410-513200	DENTAL INSURANCE	-	-	1,095	438	1,100	<b>1,012</b>	(83)	-8%
425-51-51410-513300	LIFE INS	-	-	226	71	200	<b>136</b>	(90)	-40%
425-51-51410-515000	RETIREMENT	-	-	6,722	2,549	6,700	<b>3,589</b>	(3,133)	-47%
425-51-51410-515100	WORKER'S COMP	-	-	1,337	1,098	1,300	<b>1,253</b>	(84)	-6%
425-51-51510-512000	SALARIES	-	-	21,777	8,243	21,800	<b>27,779</b>	6,002	28%
425-51-51510-513000	SOCIAL SECURITY	-	-	1,666	608	1,600	<b>2,125</b>	459	28%
425-51-51510-513100	HEALTH INSURANCE	-	-	5,255	1,621	5,200	<b>3,713</b>	(1,542)	-29%
425-51-51510-513200	DENTAL INSURANCE	-	-	327	117	300	<b>417</b>	90	27%
425-51-51510-513300	LIFE INS	-	-	30	12	30	<b>38</b>	8	27%
425-51-51510-515000	RETIREMENT	-	-	1,503	568	1,500	<b>1,931</b>	428	28%
425-51-51510-515100	WORKER'S COMP	-	-	46	38	50	<b>86</b>	40	87%
425-56-56700-512000	SALARIES	83,958	185,951	14,187	6,977	14,000	<b>63,092</b>	48,905	345%
425-56-56700-513000	SOCIAL SECURITY	6,158	13,402	1,085	476	1,100	<b>4,827</b>	3,742	345%
425-56-56700-513100	HEALTH INSURANCE	14,138	27,587	3,215	1,473	3,200	<b>13,052</b>	9,837	306%
425-56-56700-513200	DENTAL INSURANCE	958	1,946	200	136	200	<b>1,151</b>	951	476%
425-56-56700-513300	LIFE INS	141	338	14	6	15	<b>96</b>	82	585%
425-56-56700-515000	RETIREMENT	5,453	11,474	898	414	900	<b>4,290</b>	3,392	378%
425-56-56700-515100	WORKER'S COMP	1,384	2,673	829	681	830	<b>960</b>	131	16%
	<b>TOTAL SALARIES &amp; FRINGE BENEFITS</b>	<b>112,190</b>	<b>243,371</b>	<b>173,672</b>	<b>71,443</b>	<b>173,288</b>	<b>195,832</b>	<b>22,160</b>	13%

## TID NO. 2

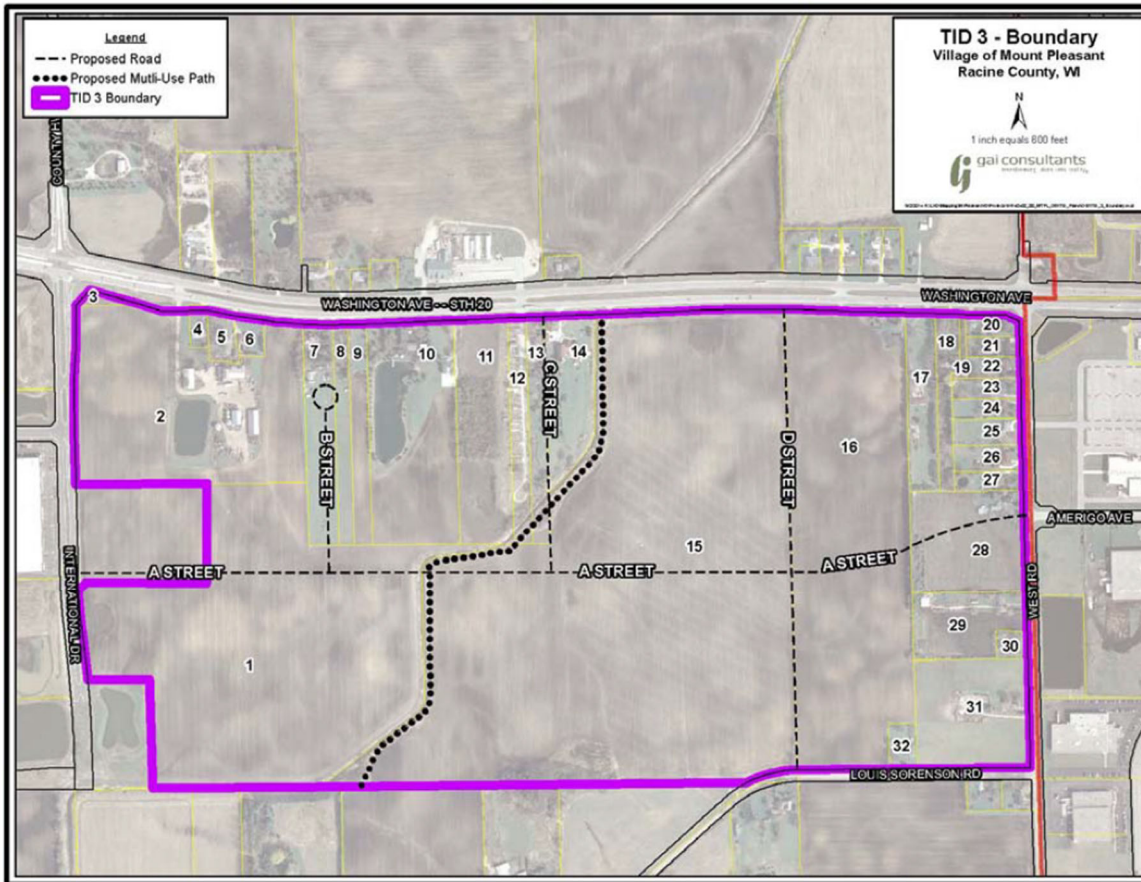
Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance	
								Amt	%
<b>EXPENSES</b>									
425-51-51300-529000	LEGAL - CONSULTING	-	-	1,500	1,125	1,500	-	(1,500)	-100%
425-51-51510-521100	PROF SERVICES	-	634	25,000	6,186	20,000	-	(25,000)	-100%
425-51-51510-529000	FIN - CONSULTING	-	-	600	465	650	-	(600)	-100%
425-56-56700-521100	PROF SERVICES	6,951	4,322	30,500	3,261	25,000	-	(30,500)	-100%
425-56-56700-529000	CONTRACTED SERVICES	25,120	28,874	29,000	19,988	27,500	-	(29,000)	-100%
425-56-56700-529100	ECONOMIC ASSISTANCE	373,048	1,091,541	939,200	-	939,000	<b>1,093,200</b>	154,000	16%
425-56-56700-534000	OPERATING SUPPLIES	-	-	-	-	-	-	-	0%
425-56-56700-568120	CAPITAL OUTLAY ROADS	10,674	84,533	-	-	-	-	-	0%
425-56-56700-568130	CAPITAL OUTLAY-PARKS	1,874,785	(207,653)	-	-	-	-	-	0%
425-56-56700-568140	CAPITAL OUTLAY LANDSCAPING	207,094	-	-	-	-	-	-	0%
425-58-58200-582100	DEBT SERVICE- PRINCIPAL PYMNT	-	-	205,000	205,000	205,000	<b>235,000</b>	30,000	15%
425-58-58200-582110	DEBT SERVICE - INTEREST PYMNT	-	-	53,275	29,200	53,275	<b>42,275</b>	(11,000)	-21%
425-58-58200-582150	INTEREST & FISCAL CHARGES	-	-	-	-	-	-	-	0%
425-59-59200-592000	TRANSFER OUT IMPACT FEES	137,000	-	137,000	-	-	-	(137,000)	-100%
425-59-59200-592100	TXFR TO DEBT SERV - PRINCIPAL	418,495	335,000	-	-	-	-	-	0%
425-59-59200-592200	TXFR TO- SHARED REV RACINE	82,000	82,000	61,500	61,500	61,500	<b>42,000</b>	(19,500)	-32%
425-59-59200-592300	TXFR OUT TO DEBT SERV - INTEREST	-	67,355	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENSE</b>		<b>3,135,166</b>	<b>1,486,606</b>	<b>1,482,575</b>	<b>326,725</b>	<b>1,333,425</b>	<b>1,412,475</b>	<b>(70,100)</b>	<b>-5%</b>
<b>TOTAL DEPARTMENT EXPENSES</b>		<b>3,247,356</b>	<b>1,729,977</b>	<b>1,656,247</b>	<b>398,168</b>	<b>1,506,713</b>	<b>1,608,307</b>	<b>(47,940)</b>	<b>-3%</b>
<b>NET FUND</b>		<b>(1,707,276)</b>	<b>1,300,898</b>	<b>1,433,478</b>	<b>572,852</b>	<b>1,683,162</b>	<b>3,202,079</b>		<b>123%</b>
<b>FUND BALANCE</b>		<b>1,529,972</b>	<b>2,830,870</b>	<b>4,264,348</b>	<b>3,403,722</b>	<b>4,514,032</b>	<b>7,716,111</b>		<b>81%</b>



# VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 TAX INCREMENT DISTRICT NO. 3 | FUND 430

## Description

The village created TID 3 on September 22, 2014, as a mixed-use district to foster industrial and commercial development. The initial project plan included \$25,900,000 for water, sanitary sewers, storm sewers, and road projects over four phases. The expenditure period will end on September 22, 2029.



The project plan projected \$155,000,000 of total incremental value. With \$1,400,00 million in new value in 2023, the TID has \$49,000,000 in incremental value through January 1, 2024.

As of December 31, 2024, the TID has \$4,100,000 of outstanding general obligation debt. The TID does not have any municipal revenue obligations.

The village projects that the TID will collect its final tax increments in 2031. The TID's mandatory closing date is 2034.



## TID NO. 3

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>175,122</b>	<b>156,612</b>	<b>162,798</b>	<b>162,798</b>	<b>162,798</b>	<b>365,683</b>		125%
<b>REVENUE</b>									
430-41-41100-411200	TAX INCREMENT	573,230	607,234	825,000	527,053	850,100	<b>927,300</b>	102,300	12%
430-48-48100-481100	INTEREST INCOME-LGIP	-	5,483	2,763	7,129	13,000	<b>7,000</b>	4,238	153%
430-49-49100-491120	PROCEEDS FROM DEBT	-	-	-	-	-	-	-	0%
<b>Total Revenue</b>		<b>573,230</b>	<b>612,717</b>	<b>827,763</b>	<b>534,182</b>	<b>863,100</b>	<b>934,300</b>	<b>106,538</b>	13%
<b>SALARY &amp; FRINGE</b>									
430-51-51410-512000	SALARIES	-	-	60,188	25,333	64,200	<b>35,613</b>	(24,575)	-41%
430-51-51410-513000	SOCIAL SECURITY	-	-	4,604	1,886	4,600	<b>2,724</b>	(1,880)	-41%
430-51-51410-513100	HEALTH INSURANCE	-	-	9,760	3,934	9,700	<b>7,314</b>	(2,446)	-25%
430-51-51410-513200	DENTAL INSURANCE	-	-	602	277	600	<b>715</b>	113	19%
430-51-51410-513300	LIFE INS	-	-	179	50	200	<b>120</b>	(59)	-33%
430-51-51410-515000	RETIREMENT	-	-	4,750	1,747	4,750	<b>2,475</b>	(2,275)	-48%
430-51-51410-515100	WORKER'S COMP	-	-	702	577	700	<b>657</b>	(45)	-6%
430-51-51510-512000	SALARIES	-	-	21,777	8,241	21,800	<b>27,779</b>	6,002	28%
430-51-51510-513000	SOCIAL SECURITY	-	-	1,666	608	1,650	<b>2,125</b>	459	28%
430-51-51510-513100	HEALTH INSURANCE	-	-	5,255	1,620	5,250	<b>3,713</b>	(1,542)	-29%
430-51-51510-513200	DENTAL INSURANCE	-	-	327	118	325	<b>417</b>	90	27%
430-51-51510-513300	LIFE INS	-	-	30	12	30	<b>38</b>	8	27%
430-51-51510-515000	RETIREMENT	-	-	1,503	568	1,500	<b>1,931</b>	428	28%
430-51-51510-515100	WORKER'S COMP	-	-	46	38	50	<b>86</b>	40	87%
430-56-56700-512000	SALARIES	80,969	86,939	6,508	3,004	6,500	<b>34,719</b>	28,211	433%
430-56-56700-512205	REGULAR PT	-	1,845	1,170	970	1,100	-	(1,170)	-100%
430-56-56700-513000	SOCIAL SECURITY	5,931	6,418	587	275	600	<b>2,656</b>	2,069	352%
430-56-56700-513100	HEALTH INSURANCE	13,652	12,126	1,609	737	1,600	<b>6,413</b>	4,804	993%
430-56-56700-513200	DENTAL INSURANCE	925	852	100	68	100	<b>566</b>	466	-65%
430-56-56700-513300	LIFE INSURANCE	140	140	7	3	10	<b>39</b>	32	-61%
430-56-56700-515000	RETIREMENT	5,260	5,414	449	207	450	<b>2,318</b>	1,869	33016%
430-56-56700-515100	WORK COMP	1,225	1,622	448	368	450	<b>385</b>	(63)	-14%
430-56-56700-515110	HRA	-	-	-	-	-	-	-	-100%
<b>Total Salaries &amp; Fringe Benefits</b>		<b>108,100</b>	<b>115,356</b>	<b>122,267</b>	<b>50,641</b>	<b>126,165</b>	<b>132,803</b>	<b>10,536</b>	9%

## TID NO. 3

Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance Amt	Variance %
<b>EXPENSES</b>									
430-51-51300-529000	LEGAL - CONSULTING	-	-	1,500	115	1,500	-	(1,500)	-100%
430-51-51510-529000	FIN - CONSULTING	-	-	600	4,417	5,000	-	(600)	-100%
430-51-51510-521100	PROFESSIONAL SERVICES	-	525	20,000	173	17,500	-	(20,000)	-100%
430-56-56700-521100	PROFESSIONAL SERVICES	3,945	3,027	24,126	336	24,000	-	(24,126)	-100%
430-56-56700-522510	STREET LIGHTING	-	-	-	-	-	-	-	0%
430-56-56700-529000	CONTRACT SERV	25,120	28,873	28,650	19,988	28,600	-	(28,650)	-100%
430-56-56700-529100	ECONOMIC ASSISTANCE	-	-	5,900	-	-	-	(5,900)	-100%
430-56-56700-534000	OPERATING SUPPLIES	-	-	-	-	-	-	-	0%
430-56-56700-568100	CAPITAL OUTLAY-STREET LIGHTING	-	-	-	-	-	-	-	0%
430-56-56700-568110	CAPITAL OUTLAY-LANDSCAPING	-	-	-	-	-	-	-	0%
430-56-56700-568120	CAPITAL OUTLAY-ROADS	-	-	-	-	-	-	-	0%
430-58-58200-582100	DEBT SERVICE- PRINCIPAL PYMNT	-	-	305,000	305,000	305,000	<b>320,000</b>	15,000	5%
430-58-58200-582110	DEBT SERVICE - INTEREST PYMNT	-	-	132,450	69,100	132,450	<b>120,675</b>	(11,775)	-9%
430-58-58200-582150	INTEREST & FISCAL CHARGES	-	-	-	-	-	-	-	0%
430-59-59200-592100	TXFR TO DEBT SERV -PRINCIPAL	434,575	295,000	-	-	-	-	-	0%
430-59-59200-592200	TXFR TO SHARED REV RACINE	20,000	20,000	20,000	20,000	20,000	<b>20,000</b>	-	0%
430-59-59200-592300	TXFR OUT TO DEBT SERV - INTEREST	-	143,750	-	-	-	-	(143,750)	0%
<b>Total operating expenses</b>		<b>483,640</b>	<b>491,175</b>	<b>538,226</b>	<b>419,129</b>	<b>534,050</b>	<b>460,675</b>	<b>(221,301)</b>	<b>-14%</b>
<b>Total Department Expenses</b>		<b>591,740</b>	<b>606,531</b>	<b>660,493</b>	<b>469,770</b>	<b>660,215</b>	<b>593,478</b>		<b>-10%</b>
<b>Change in Fund Balance</b>		<b>(18,510)</b>	<b>6,186</b>	<b>167,270</b>	<b>64,412</b>	<b>202,885</b>	<b>340,822</b>		<b>104%</b>
<b>Fund Balance</b>		<b>156,612</b>	<b>162,798</b>	<b>330,068</b>	<b>227,210</b>	<b>365,683</b>	<b>706,505</b>		<b>114%</b>

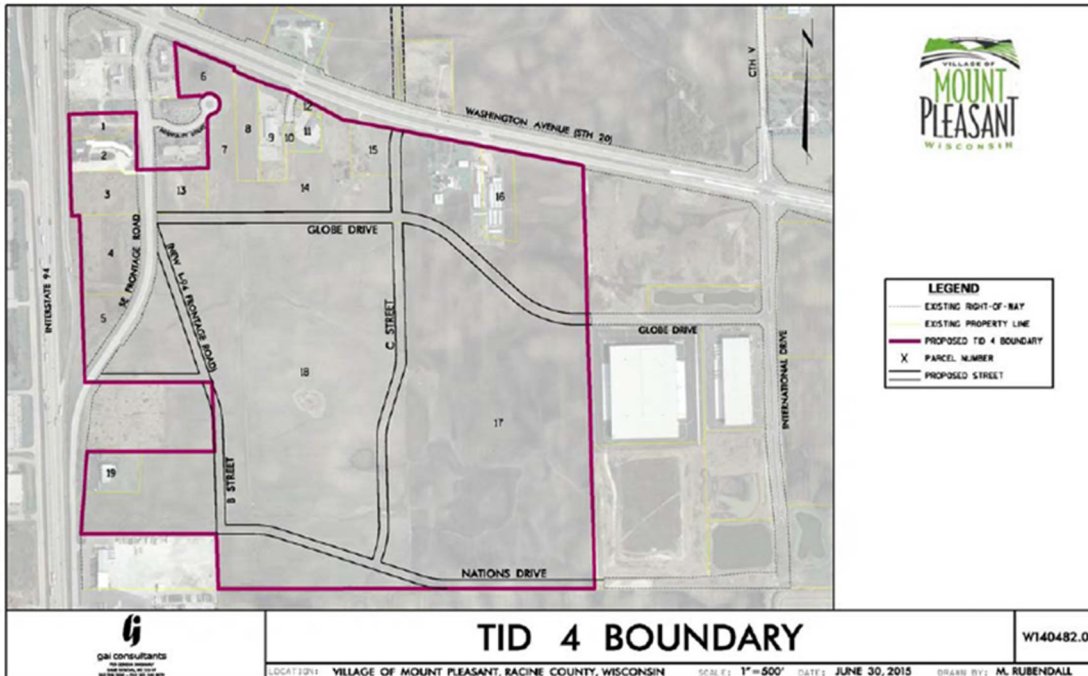


# VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 TAX INCREMENT DISTRICT NO. 4 | FUND 435

## Description

The JRB created TID 4 on August 10, 2015, as a mixed-use district to foster industrial and commercial development. The initial project plan included \$19,400,000 for water, sanitary sewers, storm sewers, and road projects over four phases. The expenditure period ends on August 10, 2030.

The project plan projected \$136,000,000 of incremental value. With \$4,400,000 of new increment created in 2023, the TID will have \$80,000,000 of total increment created through January 1, 2024.



Oterra started construction on an office, laboratory, and manufacturing facility in 2022 and occupied the office in 2023. The St. John’s Properties development continues to attract new tenants.

As of December 31, 2024, the TID will have \$1,575,000 of outstanding general obligation debt. In addition, the TID has multiple municipal revenue obligations for future increments.

The village projects that the TID will have enough fund balance to close in 2027. Its mandatory closing date is 2035.



## TID NO. 4

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>366,094</b>	<b>471,619</b>	<b>639,215</b>	<b>639,215</b>	<b>639,215</b>	<b>837,257</b>		31%
<b>REVENUE</b>									
435-41-41100-411200	TAX INCREMENT	1,088,683	1,053,817	1,306,000	430,467	1,345,200	1,454,900	148,900	11%
435-41-41100-411500	PERSONAL PROPERTY TAXES	-	-	-	-	-	39,810	39,810	0%
435-44-44100-441210	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-	0%
435-48-48100-481100	INTEREST INCOME-LGIP	-	38,437	20,188	44,751	60,000	12,000	(8,188)	-41%
435-48-48100-481200	INTEREST INCOME-CHECKING	-	-	-	-	-	-	-	0%
435-48-48100-481300	INTEREST INCOME - PORTFOLIO	-	-	-	3,613	5,000	15,000	15,000	
435-48-48900-489100	OTHER MISC REVENUES	-	-	-	-	-	-	-	0%
435-49-49100-491100	PROCEEDS FROM DEBT PREMIUM	-	-	-	-	-	-	-	0%
435-49-49100-491120	PROCEEDS FROM DEBT	-	-	-	-	-	-	-	0%
<b>TOTAL REVENUE</b>		<b>1,088,683</b>	<b>1,092,254.0</b>	<b>1,326,188</b>	<b>478,831.0</b>	<b>1,410,200.0</b>	<b>1,521,710</b>	<b>195,523</b>	<b>15%</b>
<b>SALARY &amp; FRINGES</b>									
435-51-51410-512000	SALARIES	-	-	15,639	6,757	16,800	<b>7,732</b>	(7,907)	-51%
435-51-51410-513000	SOCIAL SECURITY	-	-	1,196	504	1,200	<b>592</b>	(604)	-51%
435-51-51410-513100	HEALTH INSURANCE	-	-	2,298	1,001	2,300	<b>1,575</b>	(723)	-31%
435-51-51410-513200	DENTAL INSURANCE	-	-	142	72	150	<b>159</b>	17	12%
435-51-51410-513300	LIFE INS	-	-	50	13	50	<b>32</b>	(18)	-36%
435-51-51410-515000	RETIREMENT	-	-	1,250	466	1,250	<b>537</b>	(713)	-57%
435-51-51410-515100	WORKER'S COMP	-	-	110	90	100	<b>97</b>	(13)	-12%
435-51-51510-512000	SALARIES	-	-	10,829	4,481	10,800	<b>12,747</b>	1,918	18%
435-51-51510-513000	SOCIAL SECURITY	-	-	828	332	830	<b>975</b>	147	18%
435-51-51510-513100	HEALTH INSURANCE	-	-	2,359	856	2,350	<b>1,961</b>	(398)	-17%
435-51-51510-513200	DENTAL INSURANCE	-	-	147	69	150	<b>198</b>	51	35%
435-51-51510-513300	LIFE INS	-	-	12	5	10	<b>15</b>	3	22%
435-51-51510-515000	RETIREMENT	-	-	747	310	750	<b>886</b>	139	19%
435-51-51510-515100	WORKER'S COMP	-	-	23	19	25	<b>40</b>	17	72%
435-56-56700-512000	SALARIES	22,557	28,366	3,446	1,772	3,700	<b>10,766</b>	7,320	212%
435-56-56700-513000	SOCIAL SECURITY	1,652	2,058	222	127	200	<b>824</b>	602	#REF!
435-56-56700-513100	HEALTH INSURANCE	3,797	3,806	429	197	430	<b>1,800</b>	1,371	711%
435-56-56700-513200	DENTAL INSURANCE	257	271	27	19	25	<b>159</b>	132	-63%
435-56-56700-513300	LIFE INSURANCE	40	39	2	1	10	<b>11</b>	9	-59%
435-56-56700-515000	RETIREMENT	1,466	1,665	120	55	120	<b>653</b>	533	32567%
435-56-56700-515100	WORK COMP	371	301	170	140	170	<b>142</b>	(28)	18%
435-56-56700-515110	HRA	-	-	-	-	-	-	-	-100%
<b>TOTAL SALARY &amp; FRINGE BENEFITS</b>		<b>30,140</b>	<b>36,506</b>	<b>40,046</b>	<b>17,286</b>	<b>41,420</b>	<b>41,899</b>	<b>1,853</b>	<b>5%</b>

## TID NO. 4

Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance Amt	%
<b>EXPENSES</b>									
435-51-51300-529000	LEGAL - CONSULTING	-	-	1,500	125	1,500	-	(1,500)	-100%
435-51-51510-521100	PROFESSIONAL SERVICES	-	184	18,000	3,730	15,000	-	(18,000)	-100%
435-51-51510-529000	FIN - CONSULTING	-	-	600	98	300	-	(600)	-100%
435-56-56700-521100	PROFESSIONAL SERVICES	7,827	3,217	32,329	21,128	32,000	-	(32,329)	-100%
435-56-56700-529000	CONTRACT SERVICES	25,120	27,624	28,650	19,988	28,600	-	(28,650)	-100%
435-56-56700-529100	ECONOMIC ASSISTANCE	734,233	664,439	899,500	-	899,500	885,000	(14,500)	-2%
435-56-56700-534000	OPERATING SUPPLIES	-	-	-	-	-	-	-	0%
435-56-56700-568120	CAPITAL OUTLAY ROADS	-	-	-	-	-	-	-	0%
435-58-58200-582100	DEBT SERVICE- PRINCIPAL PYMNT	-	-	120,000	-	120,000	125,000	5,000	4%
435-58-58200-582110	DEBT SERVICE - INTEREST PYMNT	-	-	54,238	27,119	54,238	50,638	(3,600)	-7%
435-58-58200-582150	INTEREST & FISCAL CHARGES	-	-	-	-	-	-	-	0%
435-59-59200-592100	TXFR TO DEBT SERV - PRINCIPAL	165,838	115,000	-	-	-	-	-	0%
435-59-59200-592200	TXFR TO SHARED REV RACINE	20,000	20,000	19,600	19,600	19,600	19,600	-	0%
435-59-59200-592300	TXFR TO DEBT SERV - INTEREST	-	57,688	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENSES</b>		<b>953,017</b>	<b>888,152</b>	<b>1,174,417</b>	<b>91,788</b>	<b>1,170,738</b>	<b>1,080,238</b>	<b>(94,179)</b>	<b>-8%</b>
<b>TOTAL DEPARTMENT EXPENSE</b>		<b>983,158</b>	<b>924,658</b>	<b>1,214,463</b>	<b>109,074</b>	<b>1,212,158</b>	<b>1,122,137</b>		<b>-8%</b>
<b>NET FUND</b>		<b>105,525</b>	<b>167,596</b>	<b>111,725</b>	<b>369,757</b>	<b>198,042</b>	<b>399,573</b>		<b>258%</b>
<b>FUND BALANCE</b>		<b>471,619</b>	<b>639,215</b>	<b>750,940</b>	<b>1,008,972</b>	<b>837,257</b>	<b>1,236,830</b>		<b>65%</b>



# VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 TAX INCREMENT DISTRICT NO. 5 | FUND 440, 443, 445

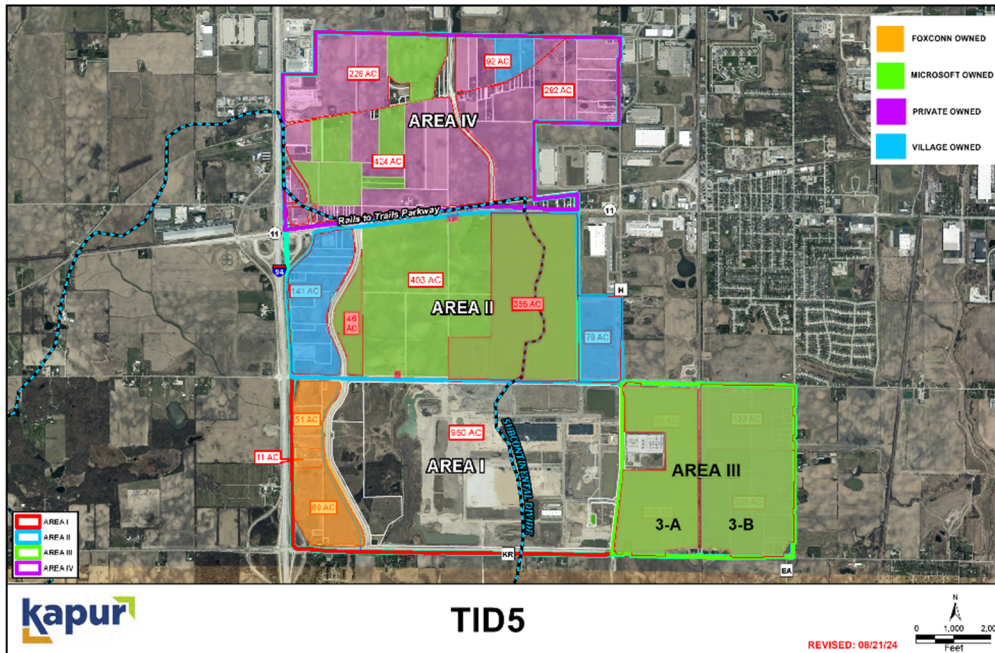
## Description

### Tax Increment District #5

### Fund 440, 443 & 445

Created on November 20, 2017, as a 3,921-acre industrial district by use of Wisconsin Act 58 (217) creating an Electronics and Information Technology Manufacturing Zone (“EITMZ”). This TID has a 30-year life, closing in 2047. The District is located roughly just north of Louis Sorensen Road, County Hwy KR on the South, I-94 on the West and 90<sup>th</sup> Street on the East.

The Project plan includes \$471 million of Village projects, \$170 million of County projects and \$64 million of Developer projects and \$58 million of joint Village/County projects.



Village project costs are funded by a \$120 million revenue obligation Bond for road and water projects, and a \$75 million Clean Water Fund Loan for Sanitary Sewer projects. At December 31, 2024, there remained \$193.9 million of Revenue Bonds outstanding and a \$20.5 million Bond Anticipation Note requiring the Village to preserve a like amount of General Obligation debt capacity. That Note matures in 2027.

A Developer’s Agreement with Foxconn committed Foxconn to guarantee \$1.4 billion of incremental value on 1,198 acres for the facility to exist by January 1, 2023.





## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 TAX INCREMENT DISTRICT NO. 5 | FUND 440, 443, 445

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In 2023, the Village and Microsoft Corp signed a developer's agreement calling for \$1.4 billion of data centers to be constructed. In 2024, Microsoft agreed to additional construction projects with an investment of \$3.3 billion to be completed by 2028.

Development was projected at \$1.4 billion. 2023 generated \$296.1 million of new value in 2023, bringing the total to \$905.6 million as of January 1, 2024. The Village is using Fund 445 to track Foxconn agreement activity, Fund 443 to capture activity associated with the Microsoft Developer agreements and Fund 440 to capture activity in the North Area for future development projects. Ashley Ventures began construction of distribution facility in 2023.

## TID NO. 5

Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance Amt	%
<b>NORTH AREA - FUND 440</b>									
<b>REVENUE</b>									
440-41-41100-411200	TAX INCREMENT - NORTH AREA	-	-	-	725,003	725,003	1,821,800	1,821,800	0%
440-48-48100-481100	INTEREST INCOME-LGIP	-	-	-	13,185	26,000	-	-	0%
440-48-48900-489100	OTHER MISC REVENUES	-	-	-	-	-	-	-	0%
	<b>TOTAL REVENUE</b>	-	-	-	<b>738,188</b>	<b>751,003</b>	<b>1,821,800</b>		0%
<b>EXPENSE</b>									
440-56-56700-521100	PROFESSIONAL SERVICES	-	-	-	64,113	90,000	389,000	389,000	0%
440-51-51300-521125	LEGAL FEES	-	-	-	-	-	125,000	125,000	0%
	<b>Total Operating Expenses</b>	-	-	-	<b>64,113</b>	<b>90,000</b>	<b>514,000</b>	514,000	0%
440-53-53300-568160	WISCONN WAY UTILITIES	-	-	-	-	-	-	-	0%
440-56-56700-568110	LOUIS SORENSON SEWER	-	2,323,526	-	-	-	-	-	0%
440-56-56700-568115	ENTERPRISE WAY	-	1,605,859	-	-	-	-	-	0%
440-56-56700-568125	LAND ACQ AND RELOCATION COSTS	-	-	-	875	1,000	-	-	0%
440-56-56700-568140	CAPITAL OUTLAY-LANDSCAPING	-	-	-	643	750	-	-	0%
440-58-56700-582900	INTERFUND INTEREST EXP	-	196,455	-	54,825	100,000	-	(54,825)	0%
	<b>Total Capital Expenditures</b>	-	<b>4,125,840</b>	-	<b>56,343</b>	<b>101,750</b>	-		
	<b>Total Expenditures</b>	-	<b>4,125,840</b>	-	<b>120,456</b>	<b>191,750</b>	<b>514,000</b>		
	<b>Net Fund Surplus (Deficit)</b>	-	<b>(4,125,840)</b>	-	<b>617,732</b>	<b>559,253</b>	<b>1,307,800</b>		
	<b>Beginning Fund Balance</b>				<b>(4,125,841)</b>	<b>(4,125,841)</b>	<b>(3,566,588)</b>		
	<b>Ending Fund 440 Balance</b>				<b>(3,508,109)</b>	<b>(3,566,588)</b>	<b>(2,258,788)</b>		

## TID NO. 5

Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance Amt	%
<b>AREA 2 &amp; 3 - FUND 443</b>									
<b>REVENUE</b>									
443-41-41100-411200	TAX INCREMENT -	-	-	-	-	-	3,549,700	3,549,700	0%
443-48-48900-489100	OTHER MISC REVENUES	-	358,448	-	182,634	183,000	-	-	0%
443-49-49400-494000	LAND SALE PROCEEDS	-	-	-	352,137	352,000	-	-	0%
<b>TOTAL REVENUE</b>		-	<b>358,448</b>	-	<b>534,771</b>	<b>535,000</b>	<b>3,549,700</b>		0%
<b>EXPENSE</b>									
443-56-56700-521100	PROFESSIONAL SERVICES	-	424,463	-	285,540	425,000	689,000	689,000	0%
443-51-51300-521125	LEGAL FEES	-	-	-	-	-	125,000	125,000	0%
<b>Total Operating Expenses</b>		-	<b>424,463</b>	-	<b>285,540</b>	<b>425,000</b>	<b>814,000</b>	814,000	0%
443-56-56700-568110	WATER EXTENSION	-	-	-	-	-	-	-	0%
443-56-56700-568125	LAND ACQ AND RELOCATION COSTS	-	-	-	1,396	1,500	-	-	0%
<b>Total Capital Expenditures</b>		-	-	-	<b>1,396</b>	<b>1,500</b>	-	-	0%
<b>Total Expenditures</b>		-	<b>424,463</b>	-	<b>286,936</b>	<b>426,500</b>	<b>814,000</b>		
<b>Net Fund Surplus (Deficit)</b>		-	<b>(66,015)</b>	-	<b>247,835</b>	<b>108,500</b>	<b>2,735,700</b>		
<b>Beginning Fund Balance</b>					-	-	<b>108,500</b>		
<b>Ending Fund 443 Balance Area 2 &amp; 3</b>					<b>247,835</b>	<b>108,500</b>	<b>2,844,200</b>		

## TID NO. 5

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>FOXCONN AREA - FUND 445</b>									
<b>REVENUE</b>									
445-24-48100-481200	INTEREST INCOME-BNY	154,312	660,310	-	482,490	750,000	-	-	0%
445-29-41100-411500	PERSONAL PROPERTY TAXES	-	-	-	-	-	<b>93,132</b>	93,132	0%
445-29-41100-411200	TAX INCREMENT - AREA 1 FOXCONN	9,859,953	9,393,544	10,495,000	9,217,346	10,081,900	<b>10,400,100</b>	(94,900)	-1%
445-29-47300-473100	TRANSFER IN CALEDONIA SEWER AG	1,214,009	1,277,382	-	937,109	-	-	-	0%
445-29-47300-473110	TRANSFER IN STURTEVANT SEWER AG	124,903	3,000	-	-	-	-	-	0%
445-29-48100-481100	INTEREST INCOME-LGIP	-	371,965	-	140,189	175,000	<b>815</b>	815	0%
445-29-48100-481200	INTEREST INCOME-CHECKING	47,708	178,601	850,000	58,616	-	-	(850,000)	-100%
445-29-48100-481210	INTEREST INCOME TIDS -LGIP	-	4,424	-	373,472	650,000	-	-	0%
445-29-48100-481300	INTEREST INCOME-PORTFOLIO	-	-	-	1,474	-	<b>1,706,000</b>	1,706,000	0%
445-29-48100-481310	INTEREST UTILITY PROJ BAIRD	-	813	-	264,271	450,000	-	-	0%
445-29-48100-481320	INTEREST SERVICE FUND BAIRD	-	48,008	-	557,675	750,000	-	-	0%
445-29-48100-481330	INTEREST ON NOTE PAYMENT	-	-	-	117,188	-	<b>430,000</b>	430,000	0%
445-29-48100-481340	INTEREST INCOME SLGS	-	-	-	4,394	6,500	-	-	0%
445-29-48200-482300	LAND RENT/LAND LEASE AGREEMENT	173,904	-	-	-	-	-	-	0%
445-29-48200-482310	EARNEST MONEY / OCCUPANCY	-	-	-	-	-	-	-	0%
445-29-48900-489100	MISCELLANEOUS REVENUE	962,316	102,265	-	-	-	-	-	0%
445-29-48900-489210	KENOSHA COUNTY REIM	-	-	-	57,990	27,990	-	-	0%
445-29-48900-489300	STATE FUNDED 90TH ST	-	-	-	-	-	-	-	0%
445-29-48900-489400	GAIN REFUNDING COUNTY DEBT SP.	-	-	-	5,964,568	5,965,000	-	-	0%
445- ** -49100-491100	PROCEEDS FROM DEBT PREMIUM	471,935	-	-	-	-	-	-	0%
445- ** -49100-491120	PROCEEDS FROM DEBT	26,724,341	947,200	-	-	-	-	-	0%
445-29-49200-492620	TRANS FRM OTHER FUNDS	-	-	1,400,000	1,400,000	1,400,000	-	(1,400,000)	-100%
445-29-49400-494000	LAND SALE PROCEEDS	-	149,783,000	-	-	-	-	-	0%
445-48-48100-481900	INTERFUND INTEREST INCOME	-	196,455	-	54,825	100,000	-	-	0%
445-48-48500-485125	DEVELOPER MAKE UP PAYMENT	-	-	14,320,000	14,291,662	14,320,000	<b>14,141,500</b>	(178,500)	-1%
<b>TOTAL REVENUE</b>		<b>39,733,379</b>	<b>162,966,967</b>	<b>27,065,000</b>	<b>33,923,269</b>	<b>34,676,390</b>	<b>26,771,547</b>	<b>(293,453)</b>	<b>-1%</b>

## TID NO. 5

Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance Amt	%
<b>FOXCONN AREA - FUND 445</b>									
<b>EXPENSE: SALARY &amp; FRINGE</b>									
445-29-56700-512200	SALARIES	246,330	286,028	299,896	130,646	270,000	<b>333,816</b>	33,920	11%
445-29-56700-512300	OVERTIME	-	16	-	-	-	-	-	0%
445-29-56700-513000	SOCIAL SECURITY	18,217	20,934	22,942	9,706	20,000	<b>25,537</b>	2,595	11%
445-29-56700-513100	HEALTH INSURANCE	39,157	39,451	53,015	20,066	48,000	<b>61,401</b>	8,386	16%
445-29-56700-513200	DENTAL INSURANCE	2,634	2,739	3,261	1,446	3,000	<b>5,756</b>	2,495	77%
445-29-56700-513300	LIFE INSURANCE	356	416	611	207	575	<b>582</b>	(29)	-5%
445-29-56700-515000	RETIREMENT	15,994	18,382	20,612	9,019	18,500	<b>23,105</b>	2,493	12%
445-29-56700-515100	WORK COMP	7,097	7,796	7,905	6,493	7,000	<b>6,270</b>	(1,635)	-21%
445-29-56700-515110	HRA	-	-	-	-	-	-	-	0%
445-29-52100-512200	POLICE FULL TIME WAGES	339,880	353,760	586,272	216,769	430,000	<b>606,806</b>	20,534	4%
445-29-52100-512300	POLICE-OVERTIME	68,887	53,209	15,000	13,450	26,000	<b>15,000</b>	-	0%
445-29-52100-513000	POLICE SOCIAL SECURITY	30,506	29,983	45,997	16,611	32,000	<b>47,568</b>	1,571	3%
445-29-52100-513100	POLICE HEALTH INSURANCE	67,382	66,219	122,584	39,752	80,000	<b>128,589</b>	6,005	5%
445-29-52100-513200	POLICE DENTAL	4,564	4,251	7,496	2,785	5,400	<b>11,033</b>	3,537	47%
445-29-52100-513300	POLICE LIFE INSURANCE	233	258	600	195	400	<b>562</b>	(38)	-6%
445-29-52100-515000	POLICE RETIREMENT	49,296	53,166	85,982	32,318	65,000	<b>92,960</b>	6,978	8%
445-29-52100-515100	POLICE WORK COMP	12,282	14,412	18,292	15,025	30,000	<b>14,260</b>	(4,032)	-22%
445-29-52200-512200	FIRE FULL TIME WAGES	94,761	103,166	200,503	49,283	100,000	<b>198,117</b>	(2,386)	-1%
445-29-52200-513000	FIRE SOCIAL SECURITY	7,069	7,671	15,338	3,655	8,000	<b>15,156</b>	(182)	-1%
445-29-52200-513100	FIRE HEALTH INSURANCE	17,550	17,184	36,250	8,840	17,000	<b>38,030</b>	1,780	5%
445-29-52200-513200	FIRE DENTAL	1,199	1,260	2,252	819	1,600	<b>2,252</b>	0	0%
445-29-52200-513300	FIRE LIFE INSURANCE	86	91	606	50	500	<b>1,371</b>	765	126%
445-29-52200-515000	FIRE RETIREMENT	11,489	13,659	28,672	7,047	15,000	<b>29,618</b>	946	3%
445-29-52200-515100	FIRE WORK COMP	3,807	6,943	8,922	7,328	15,000	<b>12,759</b>	3,837	43%
<b>TOTAL SALARY &amp; FRINGE BENEFITS</b>		<b>1,038,777</b>	<b>1,100,994</b>	<b>1,583,008</b>	<b>591,510</b>	<b>1,192,975</b>	<b>1,670,549</b>	<b>87,541</b>	6%

## TID NO. 5

Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance Amt	%
<b>FOXCONN AREA - FUND 445</b>									
<b>EXPENSE: OPERATING</b>									
445-29-51510-521100	PROFESSIONAL SERVICES	-	3,467	-	1,658	3,200	<b>5,000</b>	5,000	0%
445-29-52100-521100	PROFESSIONAL SER.PUBLIC SAFETY	-	300,000	150,000	150,000	150,000	<b>150,000</b>	-	0%
445-29-52100-528290	POLICE EQUIPMENT	21,260	26,041	12,600	-	12,600	-	(12,600)	-100%
445-29-52100-529100	POLICE - BODY CAM RENTAL	-	-	3,400	-	3,400	-	(3,400)	-100%
445-29-52200-528240	FIRE ENGINE	799	-	-	-	-	-	-	0%
445-29-53520-529000	TRANSPORTATION SERVICES - BUS	-	-	100,000	-	100,000	-	(100,000)	-100%
445-29-56700-521100	PROFESSIONAL SERVICES	1,285,981	933,046	1,825,000	246,068	750,000	<b>989,000</b>	(836,000)	-46%
445-51-51300-521125	LEGAL FEES	-	-	-	-	-	<b>775,000</b>	775,000	0%
445-29-56700-521150	LAND SALE EXPENSES	-	606,124	-	-	-	-	-	0%
445-29-56700-529000	CONTRACT SERVICES	10,688	13,404	100,000	-	100,000	-	(100,000)	-100%
445-29-56700-529100	ECONOMIC ASSISTANCE	-	102,588	75,000	-	75,000	<b>725,000</b>	650,000	867%
445-51-51510-521100	AUDIT SERVICES	-	-	30,000	6,288	30,000	-	(30,000)	-100%
445-51-51510-529000	FIN - CONSULTING	-	-	1,700	390	1,000	-	(1,700)	-100%
<b>TOTAL OPERATING EXPENSES</b>		<b>1,318,728</b>	<b>1,984,670</b>	<b>2,297,700</b>	<b>404,404</b>	<b>1,225,200</b>	<b>2,644,000</b>		15%

## TID NO. 5

Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance Amt	%
<b>FOXCONN AREA - FUND 445</b>									
<b>EXPENSES: CAPITAL</b>									
445-29-53300-568130	LAND - RIGHT OF WAY		11,496,030					-	0%
445-29-56700-529125	ECONOMIC ASSIST RACINE CNTY	-	5,750,000	-	-	-	-	-	0%
445-29-56700-529130	GRANT TO FOXCONN	-	60,000,001	-	-	-	-	-	0%
445-29-56700-529135	RETURN FOXCONN AREA II & IIISP	-	30,481,653	-	-	-	-	-	0%
445-29-56700-568110	WATER EXT ASSETS ACQUIRED	3,285,542	(1,553,962)	10,000,000	28,392	10,000,000	<b>4,900,000</b>	(5,100,000)	-51%
445-28-56700-568115	WASTEWATER CONVEY ACQUIRE		97,261					-	
445-29-56700-568115	WASTEWATER CONVEY ACQUIRE	9,732,435	(1,909,667)	-	-	-	-	-	0%
445-29-56700-568120	ENTERPRISE WAY & LOUIS	663,632	(458,409)	516,779	48,481	515,000	-	(516,779)	-100%
445-29-56700-568125	LAND ACQ AND RELOCATION COSTS	466,039	2,399,926	300,000	-	-	<b>300,000</b>	-	0%
445-29-56700-568140	CAPITAL -LOUIS & ENTERP	650,532	600,205	-	-	-	-	-	0%
445-29-56700-568145	CAPITAL - 90th STREET ROAD IMPROVEMENTS	-	259,984	9,300,000	1,142,085	6,500,000	-	(9,300,000)	-100%
445-29-56700-568150	CAPITAL- BRAUN ROAD RECONSTRUCTION	-	-	1,000,000	-	21,000	<b>500,000</b>	(500,000)	-50%
445-29-56700-568160	WISCONN WAY UTILITIES	-	1,942	12,000,000	90,310	10,000,000	-	(12,000,000)	-100%
445-29-58200-582100	DEBT SERVICE- PRINCIPAL PAYMENT	-	-	1,146,079	1,726,954	2,415,000	<b>1,000,000</b>	(146,079)	-13%
445-29-58200-582110	DEBT SERVICE- INTEREST EXPENSE	-	-	7,724,339	4,226,737	8,100,000	<b>5,819,650</b>	(1,904,689)	-25%
445-29-58200-582120	DEBT SERVICE - PRINCIPAL CWFL						<b>1,845,388</b>	1,845,388	
445-29-58200-582130	DEBT SERVICE - INTEREST CWFL						<b>2,120,886</b>	2,120,886	
445-29-58200-582210	INTEREST	269,467					<b>615,300</b>	615,300	0%
445-24-59200-592100	TID 5-TRANSFER PRINCIPAL	2,921,325						-	
445-24-59200-592300	TID 5-TRANSFER INTEREST	2,921,325						-	
445-29-59200-592100	TID 5-TRANSFER PRINCIPAL 2022A	6,126,372	-	-	-	-	-	-	0%
445-29-59200-xxxxx	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	<b>160,000</b>	160,000	0%
445-29-59200-592110	TXFR DEBT SERVICE-CWFL PRINC	3,525,085	1,628,338	-	-	-	-	-	0%
445-29-59200-592200	TXFR TO SHARED REV RACINE	234,000	600,000	506,000	506,000	506,000	<b>506,000</b>	-	0%
445-29-59200-592300	TXFR TO DEBT SERV - INTEREST	-	2,696,062	-	-	-	-	-	0%
445-29-59200-592310	TXFR TO DEBT SERV-CWFL INTEREST	-	-	1,267,889	-	-	-	(1,267,889)	-100%
<b>TOTAL CAPITAL &amp; OTHER EXP</b>		<b>30,795,754</b>	<b>112,089,364</b>	<b>43,761,086</b>	<b>7,768,959</b>	<b>38,057,000</b>	<b>17,767,224</b>	<b>(25,993,862)</b>	<b>-59%</b>
<b>TOTAL FUND EXPENSE</b>		<b>33,153,259</b>	<b>115,175,028</b>	<b>47,641,794</b>	<b>8,764,873</b>	<b>40,475,175</b>	<b>22,081,773</b>		<b>-54%</b>
<b>NET FUND</b>		<b>6,580,120</b>	<b>47,791,939</b>	<b>(20,576,794)</b>	<b>25,158,396</b>	<b>(5,798,785)</b>	<b>4,689,774</b>		
<b>BEGINNING FUND BAL - AREA 1</b>		<b>18,919,626</b>	<b>25,499,746</b>	<b>73,291,685</b>	<b>73,291,685</b>	<b>73,291,685</b>	<b>67,492,900</b>		
<b>FUND BALANCE AREA 1</b>		<b>25,499,746</b>	<b>73,291,685</b>	<b>52,714,891</b>	<b>98,450,081</b>	<b>67,492,900</b>	<b>72,182,674</b>		

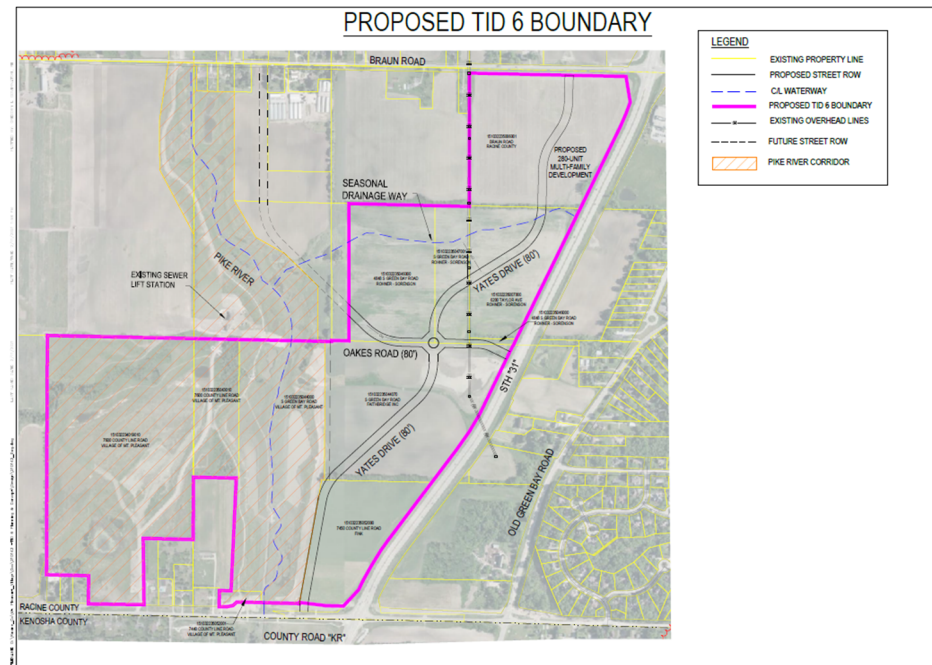


# VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 TAX INCREMENT DISTRICT NO. 6 | FUND 465

## Description

The JRB created TID 6 on March 22, 2021, as a 293-acre, mixed-use district to foster residential and commercial development. It lies between Braun Road and County Highway KR on the west side of Hwy 31. The initial project plan included \$7,000,000 for water, sanitary sewers, storm sewers, and park and road projects over four phases. Additionally, the project plan projects \$30,000,000 of developer incentives. The project plan projected \$223,000,000 of total incremental value.

In 2023, Fiduciary Real Estate Development completed the 280-unit Seasons of Mount Pleasant, Phase I. The village issued a \$18,800,000 municipal revenue obligation for the development. Bear Development also began constructing Pike River Crossing, Phase I, which includes 80 single- and two-family units. Additional phases will consist of multi-unit, commercial, and mixed-use buildings. The village issued a \$22,900,000 municipal revenue obligation for the development. With \$31,100,000 in new value created in 2023, the TID has \$61,500,000 in new increment created through January 1, 2024. In 2024, the village issued a \$4,994,000 municipal revenue obligation for Seasons of Mount Pleasant, Phase II, which includes four multi-unit buildings containing 80 total units.



As of December 31, 2024, the TID had no outstanding general obligation debt. However, the TID has multiple municipal revenue obligations for future increments.

The TID's expenditure period ends on March 22, 2037, and its mandatory closing date is 2042.

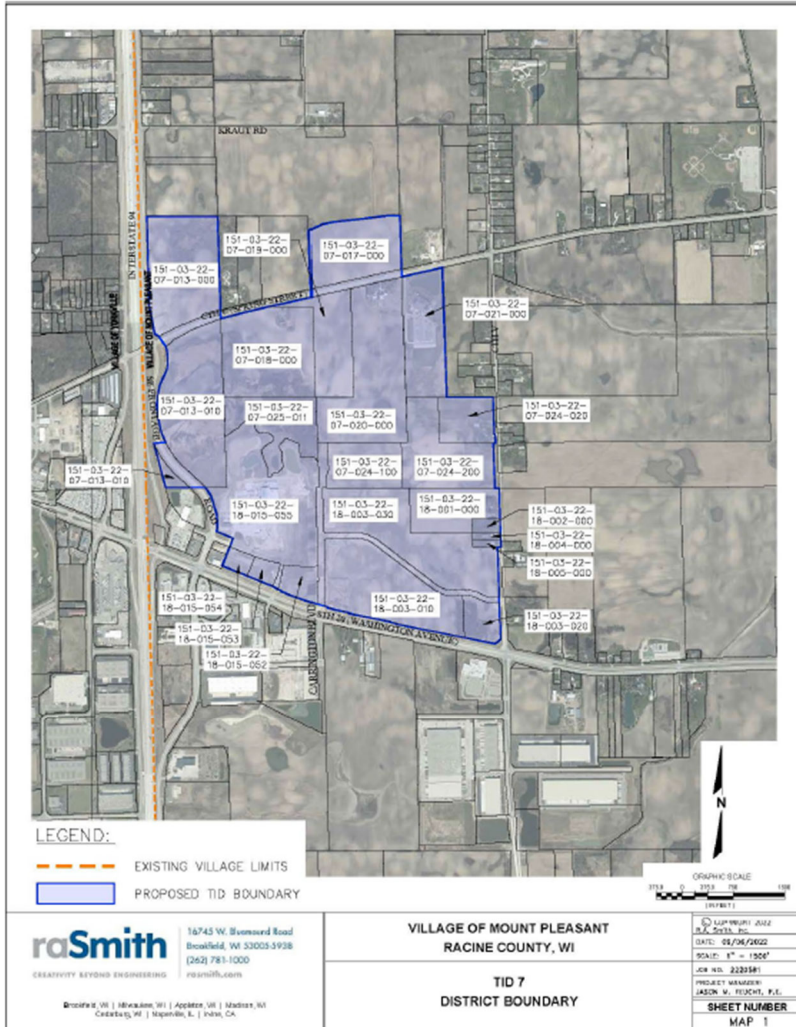


## TID NO. 6

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		-	(1,344)	(25,226)	(25,226)	(25,226)	(21,141)	4,085	0%
<b>REVENUE</b>									
465-41-41100-411200	TAX INCREMENT	-	75,349	524,000	118,769	539,800	1,078,500	554,500	106%
465-44-44100-441210	DEVELOPER CONTRIBUTION	-	3,248	-	-	-	-	-	0%
465-48-48100-481100	INTEREST INCOME-LGIP	-	2,581	6,300	1,102	1,100	-	(6,300)	-100%
465-48-48900-489100	OTHER MISC REVENUES	-	-	-	3,455	3,400	-	-	0%
465-48-48500-485125	DEVELOPER MAKE UP PAYMENT	-	43,685	-	-	-	-	-	0%
465-49-49100-491120	PROCEEDS FROM DEBT	-	-	-	-	-	-	-	0%
<b>TOTAL REVENUE</b>		-	124,863	530,300	123,326	544,300	1,078,500	548,200	103%
<b>SALARY &amp; FRINGES</b>									
465-56-56700-512000	SALARIES	-	1,845	-	970	1,940	-	-	0%
465-56-56700-513000	SOCIAL SECURITY	-	141	-	74	175	-	-	0%
465-56-56700-513100	HEALTH INSURANCE	-	-	-	-	-	-	-	0%
465-56-56700-513200	DENTAL	-	-	-	-	-	-	-	0%
465-56-56700-513300	LIFE INSURANCE	-	-	-	-	-	-	-	0%
465-56-56700-515000	RETIREMENT	-	-	-	-	-	-	-	0%
465-56-56700-515100	WORK COMP	-	-	-	-	-	-	-	0%
465-56-56700-515110	HRA	-	-	-	-	-	-	-	0%
<b>TOTAL SALARY &amp; FRINGE BENEFITS</b>		-	1,986	-	1,044	2,115	-	-	0%
<b>EXPENSES</b>									
465-51-51300-529000	LEGAL - CONSULTING	-	-	1,500	2,465	4,000	-	(1,500)	-100.00%
465-51-51510-529000	FIN - CONSULTING	-	-	675	293	550	-	(675)	-100.00%
465-56-56700-521100	PROFESSIONAL SERVICES	1,344	33,640	27,750	22,632	32,000	19,607	(8,143)	-29.34%
465-56-56700-529000	CONTRACT SERVICES	-	-	-	-	-	-	-	0%
465-56-56700-529100	ECONOMIC ASSISTANCE	-	113,479	501,550	476,483	501,550	970,000	468,450	93.40%
465-56-56700-534000	OPERATING SUPPLIES	-	-	-	-	-	-	-	0%
465-56-56700-568120	CAPITAL OUTLAY ROADS	-	-	-	-	-	-	-	0%
465-58-58200-582150	INTEREST & FISCAL CHARGES	-	-	-	-	-	-	-	0%
465-59-59200-592000	TXFR TO IMPACT FEES	-	(360)	-	-	-	-	-	0%
465-59-59200-592200	TXFR TO SHARED REV RACINE	-	-	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENSES</b>		1,344	146,759	531,475	501,873	538,100	989,607	458,132	86.20%
<b>TOTAL DEPARTMENT EXPENSE</b>		1,344	148,745	531,475	502,917	540,215	989,607	458,132	86.20%
<b>NET FUND</b>		(1,344)	(23,882)	(1,175)	(379,591)	4,085	88,893	90,068	0%
<b>FUND BALANCE</b>		(1,344)	(25,226)	(26,401)	(404,817)	(21,141)	67,752	94,153	0%



# VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 TAX INCREMENT DISTRICT NO. 7 | FUND 470



Preliminary Map of District Boundary

## Description

The JRB created TID 7 on November 14, 2022, as a 510-acre, mixed-use district to foster residential, commercial, and industrial development. Located between Washington Avenue (STH 20), Spring Street (CTH C), County Road V, and East Frontage Road, this District overlays a portion of TID 1. The initial project plan included \$57,400,000 of projects over seven phases.

The project plan projected \$87,700,000 of incremental value. 2023, the first increment year of TID 7, generated \$18,300,000 of new value, largely from speculative industrial development from HSA, which initially began in overlapping TID 1 parcels.

The village plans to sell \$5,300,000 of general obligation debt related to TID 7 in 2024 to fund water and sanitary sewer main extensions. The TID has no municipal revenue obligations, but the village expects some formalized development agreements in 2025.

The expenditure period ends on November 14, 2037, and the mandatory closing date is 2042.



## TID NO. 7

Account Number	Description	ACTUAL 12/31/22	ACTUAL 12/31/23	BUDGET 1/1/24	ACTUAL 6/30/24	ESTIMATED 12/31/24	ADOPTED 2025	Variance	
								Amt	%
<b>BEGINNING FUND BALANCE</b>		-	-	(22,081)	(22,081)	(22,081)	(141,281)	(119,200)	0%
<b>REVENUE</b>									
470-41-41100-411200	TAX INCREMENT	-	-	-	-	-	240,000	240,000	0%
470-44-44100-441210	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-	0%
470-48-48100-481100	INTEREST INCOME-LGIP	-	-	-	995	1,000	-	-	0%
470-48-48900-489100	OTHER MISC REVENUES	-	-	-	8,033	8,000	-	-	0%
470-49-49100-491100	PROCEEDS FROM DEBT PREMIUM	-	-	-	-	100,000	-	-	0%
470-49-49100-491120	PROCEEDS FROM DEBT	-	-	3,000,000	-	4,900,000	-	(3,000,000)	-100%
<b>TOTAL REVENUE</b>		-	-	3,000,000	9,028	5,009,000	240,000	(2,760,000)	-92%
<b>SALARY &amp; FRINGES</b>									
470-56-56700-512000	SALARIES	-	-	-	-	-	-	-	0%
470-56-56700-513000	SOCIAL SECURITY	-	-	-	-	-	-	-	0%
470-56-56700-513100	HEALTH INSURANCE	-	-	-	-	-	-	-	0%
470-56-56700-513200	DENTAL	-	-	-	-	-	-	-	0%
470-56-56700-513300	LIFE INSURANCE	-	-	-	-	-	-	-	0%
470-56-56700-515000	RETIREMENT	-	-	-	-	-	-	-	0%
470-56-56700-515100	WORK COMP	-	-	-	-	-	-	-	0%
470-56-56700-515110	HRA	-	-	-	-	-	-	-	0%
<b>TOTAL SALARY &amp; FRINGE BENEFITS</b>		-	-	-	-	-	-	-	0%
<b>EXPENSES</b>									
470-51-51510-529000	FIN - CONSULTING	-	-	650	228	650	-	(650)	-100.00%
470-53-53100-521100	PROFESSIONAL SERVICES	-	-	430,000	105,013	200,000	130,000	(300,000)	-69.77%
470-53-53300-568110	WATER EXTENSION ASSETS ACQUIRE	-	-	2,045,000	-	3,299,300	-	(2,045,000)	-100.00%
470-53-53300-568112	OTHER PROJECT COST	-	-	35,500	-	-	-	(35,500)	-100.00%
470-53-53300-568115	WASTEWATER CONVEY ACQUIRE	-	-	300,000	-	1,599,700	-	(300,000)	-100.00%
470-56-56700-521100	PROFESSIONAL SERVICES	-	22,081	-	7,023	15,000	-	-	0%
470-56-56700-529000	CONTRACT SERVICES	-	-	10,000	10,051	10,050	19,607	9,607	96.07%
470-56-56700-529100	ECONOMIC ASSISTANCE	-	-	-	-	-	-	-	0%
470-58-58200-582100	DEBT SERVICE- PRINCIPAL PYMNT	-	-	-	-	-	-	-	0%
470-58-58200-582110	DEBT SERVICE - INTEREST PYMNT	-	-	-	-	-	82,000	82,000	0%
470-58-58200-582150	INTEREST & FISCAL CHARGES	-	-	80,000	-	-	-	(80,000)	-100.00%
470-58-58200-582900	INTERFUND INTEREST EXP	-	-	-	1,750	3,500	3,500	3,500	0%
470-59-59200-592200	TRANSFER TO SHARED REV RACINE	-	-	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENSES</b>		-	22,081	2,901,150	124,065	5,128,200	235,107	(2,666,043)	-91.90%
<b>TOTAL DEPARTMENT EXPENSE</b>		-	22,081	2,901,150	124,065	5,128,200	235,107	(2,666,043)	-91.90%
<b>NET FUND</b>									
		-	(22,081)	98,850	(115,037)	(119,200)	4,893	(93,957)	-95.05%
<b>FUND BALANCE</b>									
		-	(22,081)	76,769	(137,118)	(141,281)	(136,388)	(213,157)	-277.66%



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 TOURISM COMMISSION | FUND 500

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### **Description**

The Tourism Commission is comprised of five appointed members. The Tourism Manager is the staff hired to provide oversight and guidance for the Commission. There are twelve hotels in Mount Pleasant. They collect Room Tax and these taxes fund the Tourism Commission budget entirely. The Tourism Commission's goal is to attract visitors and events that will provide overnight hotel stays. These "heads in beds" will then fund the Tourism Commission's activities and Grant Program. The Grant Program allows organizations to apply for funding to help support their events, which in turn, produces more overnight stays.



# TOURISM COMMISSION\*

\* Included in Village Budget for informational purposes, under authority of Tourism Commission

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>886,380</b>	<b>1,430,675</b>	<b>1,877,474</b>	<b>1,877,474</b>	<b>1,877,474</b>	<b>1,196,644</b>	-680,830	-36%
<b>REVENUE</b>									
500-41-41200-412100	PUBLIC ACCOMODATION TAXES	1,226,611	836,826	900,000	390,162	851,000	<b>853,500</b>	(46,500)	-5%
500-48-48100-481100	INTEREST INCOME-LGIP	-	54,322	68,000	27,748	58,000	<b>48,000</b>	(20,000)	-29%
500-48-48100-481300	INTEREST INCOME-PORTFOLIO	-	-	-	7,742	15,000	<b>33,000</b>	33,000	0%
500-48-48500-485100	DONATIONS/ CONTRIBUTIONS	5,438	6,331	-	-	-	-	-	0%
500-48-48900-489100	MISCELANEOUS RESOURCES	-	-	-	19,451	19,500	-	-	-
<b>Tourism Revenues</b>		<b>1,232,049</b>	<b>897,479</b>	<b>968,000</b>	<b>445,103</b>	<b>943,500</b>	<b>934,500</b>	<b>(33,500)</b>	<b>-3%</b>
<b>SALARY &amp; FRINGES</b>									
500-51-57000-512000	SALARIES	81,600	84,571	88,043	36,596	88,000	<b>91,839</b>	3,796	4%
500-51-57000-513000	SOCIAL SECURITY	6,075	6,259	6,735	2,782	6,700	<b>7,026</b>	291	4%
500-51-57000-513100	HEALTH INS	19,510	19,297	21,450	1,658	21,400	<b>22,503</b>	1,053	5%
500-51-57000-513200	DENTAL INS	1,333	1,414	1,333	102	1,300	<b>1,985</b>	652	49%
500-51-57000-513250	RETIREE HEALTH	-	-	4,500	-	-	-	(4,500)	-100%
500-51-57000-513300	LIFE INS	76	100	140	43	140	<b>145</b>	5	4%
500-51-57000-515000	RETIREMENT	5,248	5,686	5,971	2,481	5,950	<b>6,279</b>	308	5%
500-51-57000-515100	WORKERS COMP	151	142	182	149	200	<b>280</b>	98	54%
500-51-57000-515110	HRA	-	190	2,000	372	1,750	<b>2,000</b>	-	0%
<b>Tourism Salaries/Fringe</b>		<b>113,993</b>	<b>117,659</b>	<b>130,354</b>	<b>44,183</b>	<b>125,440</b>	<b>132,057</b>	<b>1,703</b>	<b>1%</b>
<b>EXPENSES</b>									
500-51-57000-521000	PROFESSIONAL DEVELOPMENT	-	7	3,000	873	2,750	<b>3,000</b>	-	0%
500-51-57000-522530	CELL PHONE	805	191	1,400	327	1,400	<b>1,000</b>	(400)	-29%
500-51-57000-528000	MILEAGE	389	1,045	700	188	600	<b>1,000</b>	300	43%
500-51-57000-528200	CAPITAL-VETERAN CONFERENCE CENTER	77,303	-	-	-	-	-	-	0%
500-51-57000-529000	CONTRACT SERV	111,286	43,273	825,000	334,722	825,000	<b>750,000</b>	(75,000)	-9%
500-51-57000-XXXXXX	LEGAL FEES	-	-	-	-	-	<b>3,000</b>	3,000	0%
500-51-57000-530000	GENERAL FUND ROOM TAX	306,609	-	-	-	-	-	-	0%
500-51-57000-531100	POSTAGE	-	10	100	33	75	-	(100)	-100%
500-51-57000-532000	PUBS & PRINTING	-	-	1,000	-	750	<b>1,000</b>	-	0%
500-51-57000-XXXXXX	PROGRAM AWARDS	-	-	-	-	-	<b>75,000</b>	75,000	0%
500-51-57000-534000	OPERATING SUPPLIES	-	-	500	140	400	<b>5,000</b>	4,500	900%
500-51-57000-534510	SPECIAL EVENTS	77,368	100,411	125,000	38,867	120,000	<b>120,000</b>	(5,000)	-4%
500-59-59200-592100	TXFR TO DEBT SERV - PRINCIPAL	-	188,084	537,135	537,136	537,135	-	(537,135)	-100%
500-59-59200-592300	TXFR TO DEBT SERV - INTEREST	-	-	13,465	10,780	10,780	-	(13,465)	-100%
<b>Total Operating Expense</b>		<b>573,761</b>	<b>333,021</b>	<b>1,507,300</b>	<b>923,066</b>	<b>1,498,890</b>	<b>959,000</b>	<b>(548,300)</b>	<b>-36%</b>
<b>Total Tourism Expenses</b>		<b>687,753</b>	<b>450,680</b>	<b>1,637,654</b>	<b>967,249</b>	<b>1,624,330</b>	<b>1,091,057</b>	<b>(546,597)</b>	<b>-33%</b>
<b>Change in Net Position</b>		<b>544,295</b>	<b>446,799</b>	<b>(669,654)</b>	<b>(522,146)</b>	<b>(680,830)</b>	<b>(156,557)</b>	513,097	0%
<b>Net Position</b>		<b>1,430,675</b>	<b>1,877,474</b>	<b>1,207,820</b>	<b>1,355,328</b>	<b>1,196,644</b>	<b>1,040,088</b>	(167,733)	-14%



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 SEWER UTILITY | FUND 600

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### **Description**

The responsibility of the Mount Pleasant Sewer Utility District #1 is to provide sewer service to Village of Mount Pleasant residents, industry, public and commercial customers. Service is provided through a network of 165 miles of sewer mains. Utility operations are overseen by the Director of Public Works/Village Engineer. Maintenance of the sewer collection system is coordinated by a Public Works-Utility Manager and three additional maintenance employees. The Utility also provides Plumbing Inspection services on behalf of the Village.



## SEWER UTILITY

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>REVENUE</b>	<b>BEGINNING FUND BALANCE</b>	<b>76,566,328</b>	<b>86,656,338</b>	<b>93,294,826</b>	<b>93,294,826</b>	<b>93,294,826</b>	<b>80,199,740</b>	-13,095,086	-14%
600-42-42000-422000	SPECIAL ASSESSMENTS	867	(285,290)	-	-	-	-	-	0%
600-43-43200-420500	FEDERAL GRANTS-ARPA	-	2,840,212	-	-	-	-	-	0%
600-46-46410-410500	CONNECTION FEES	106,600	99,300	100,000	18,000	50,000	<b>75,000</b>	(25,000)	-25%
600-46-46410-414000	CONSUMERS-RESIDENTIAL	5,962,519	6,234,788	6,500,000	3,251,823	6,500,000	<b>6,756,000</b>	256,000	4%
600-46-46410-415000	CONSUMER - COMMERCIAL	1,263,773	1,201,815	1,140,000	587,308	1,140,000	<b>1,192,000</b>	52,000	5%
600-46-46410-416000	CONSUMERS-INDUSTRIAL	64,389	61,180	65,000	28,885	60,000	<b>60,000</b>	(5,000)	-8%
600-46-46410-416100	CONSUMERS-INDUSTRIAL MANUAL	528,705	670,718	625,000	351,166	700,000	<b>735,000</b>	110,000	18%
600-46-46410-417000	CONSUMERS-PUBLIC	69,825	71,765	72,000	36,660	72,000	<b>76,000</b>	4,000	6%
600-46-46410-418000	CONSUMERS-INTERGOVERNMENTAL	43,257	54,758	60,000	26,640	54,000	<b>55,000</b>	(5,000)	-8%
600-46-46410-444000	OTHER REVENUES	10,062	25,746	12,000	9,023	18,000	<b>15,000</b>	3,000	25%
600-46-46410-449000	PENALTIES & INTEREST	100,244	103,457	43,000	21,944	43,000	<b>47,000</b>	4,000	9%
600-46-46410-450000	PERMITS	78,306	68,322	80,000	73,465	120,000	<b>80,000</b>	-	0%
600-46-46410-475500	SOMERS REIMBURSEMENT	111,488	186,656	150,000	79,385	150,000	<b>166,000</b>	16,000	11%
600-46-46410-479500	STURTEVANT REIMBURSEMENT	396,789	772,289	560,000	337,364	670,000	<b>735,000</b>	175,000	31%
600-46-46410-479560	INTER GOVT-STURTEVANT KR	6,742	-	7,500	68,619	92,000	<b>32,000</b>	24,500	327%
600-47-47300-473110	INTER GOVT LOCAL -STURTEVANT	-	2,461,719	-	-	-	-	-	-
600-48-48100-481100	INTEREST INCOME-LGIP	19,425	353,438	-	462,135	800,000	<b>518,000</b>	518,000	0%
600-48-48100-481300	INTEREST INCOME-PORTFOLIO	(66,674)	277,708	722,500	150,090	280,000	<b>498,000</b>	(224,500)	-31%
600-48-48100-481500	INTEREST INCOME-SPEC ASSESS	115	854	-	-	-	-	-	0%
600-48-48600-486900	CAPITAL CONTRIBUTION-DEVELOPER	-	867,363	-	-	-	-	-	-
600-48-48600-486950	CAPITAL CONTRIBUTION-TID	10,146,629	97,261	-	-	-	-	-	0%
600-48-48900-489100	OTHER MISC REVENUES	-	5,615	-	-	-	-	-	0%
600-49-49100-491120	PROCEEDS FROM DEBT	-	-	-	208,617	-	-	-	0%
600-49-49100-492200	OPERATING TRANSFER IN	-	1,400	1,400	1,400	1,400	<b>1,400</b>	-	0%
600-49-49200-492445	TRANSFER IN LOUIS SORENSON	51,400	598,946	-	-	-	-	-	0%
	<b>Sanitary Sewer Revenues</b>	<b>18,894,462</b>	<b>16,770,020</b>	<b>10,138,400</b>	<b>5,712,524</b>	<b>10,750,400</b>	<b>11,041,400</b>	<b>903,000</b>	<b>9%</b>

## SEWER UTILITY

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>SALARY &amp; FRINGES</b>									
600-53-53610-512000	SALARIES	459,715	607,514	660,447	293,638	660,447	<b>654,763</b>	(5,684)	-1%
600-53-53610-512300	OVERTIME	-	8,536	20,000	3,850	20,000	<b>20,000</b>	-	0%
600-53-53610-513000	SOCIAL SECURITY	9,016	46,436	52,054	21,977	52,054	<b>51,619</b>	(435)	-1%
600-53-53610-513100	HEALTH INS	34,931	145,773	168,107	62,598	168,107	<b>140,171</b>	(27,936)	-17%
600-53-53610-513200	DENTAL INS	119,490	10,327	10,948	5,302	10,948	<b>12,803</b>	1,855	17%
600-53-53610-513250	RETIREE HEALTH	-	-	49,100	12,795	49,100	<b>25,399</b>	(23,701)	-48%
600-53-53610-513300	LIFE INS	7,943	838	924	444	924	<b>927</b>	3	0%
600-53-53610-515000	RETIREMENT	853	42,001	46,433	20,515	46,433	<b>46,375</b>	(58)	0%
600-53-53610-515100	WORKERS COMP	30,316	21,062	27,648	22,709	27,648	<b>27,416</b>	(232)	-1%
600-53-53610-515110	HRA - FSA	21,387	9,812	15,000	21,029	15,000	<b>25,000</b>	10,000	67%
600-53-53610-515200	UNEMPLOYMENT	23,635	-	-	-	-	-	-	0%
	<b>Sanitary Sewer Salaries/Fringe</b>	<b>707,285</b>	<b>892,299</b>	<b>1,050,661</b>	<b>464,857</b>	<b>1,050,661</b>	<b>1,004,474</b>	<b>(46,187)</b>	<b>-4%</b>
<b>OPERATING EXPENSES</b>									
600-53-53610-521100	PROF SERVICES	45,759	68,675	60,000	4,296	60,000	<b>60,000</b>	-	0%
600-53-53610-522500	UTILITIES	65,375	177,407	230,000	103,439	230,000	<b>245,000</b>	15,000	7%
600-53-53610-522520	TELEPHONE	3,006	1,133	3,000	-	3,000	<b>3,200</b>	200	7%
600-53-53610-522530	CELL PHONE	5,244	4,525	6,500	2,420	6,500	<b>6,500</b>	-	0%
600-53-53610-523100	SEWAGE SVC-MAINT LOCATING	4,432	5,770	14,000	3,004	7,500	<b>8,000</b>	(6,000)	-43%
600-53-53610-523240	MAINT GAS & OIL	16,075	19,361	22,500	7,909	22,500	<b>24,000</b>	1,500	7%
600-53-53610-526000	EDUCATION & TRAINING	1,263	2,248	3,500	3,249	3,500	<b>4,200</b>	700	20%
600-53-53610-528000	MILEAGE	-	-	100	-	100	<b>100</b>	-	0%
600-53-53610-529000	CONTRACT SERV	41,477	13,105	32,000	8,159	32,000	<b>33,500</b>	1,500	5%
600-53-53610-529010	SEWAGE SVC-CONT SVCS TRTMNT	2,993,894	4,096,721	3,800,000	1,356,425	4,800,000	<b>4,200,000</b>	400,000	11%
600-53-53610-531000	OFFICE SUPPLIES	398	516	1,000	67	1,000	<b>1,000</b>	-	0%
600-53-53610-531100	POSTAGE	30,100	33,684	35,000	8,725	35,000	<b>38,500</b>	3,500	10%
600-53-53610-532000	PUBS & PRINTING	-	-	2,500	-	2,500	<b>2,500</b>	-	0%
600-53-53610-534000	OPERATING SUPPLIES	48,341	53,010	75,000	14,365	75,000	<b>65,000</b>	(10,000)	-13%
600-53-53610-535100	MAINT COMPUTER	7,884	9,890	37,500	7,751	12,000	<b>12,500</b>	(25,000)	-67%
600-53-53610-535200	VALVE REIMBURSEMENT	-	2,000	10,000	-	10,000	<b>10,000</b>	-	0%
600-53-53610-538220	DEVELOPER OVERSIZING	-	-	20,000	-	20,000	<b>20,000</b>	-	0%
600-53-53610-539990	DEPRECIATION	2,064,832	2,834,156	4,200,000	-	2,900,000	<b>3,000,000</b>	(1,200,000)	-29%
600-53-53610-539995	AMORITIZATION SEWER RIGHTS	-	216,778	-	-	-	-	-	0%
600-53-53610-542000	MAINT EQUIPMENT	161,750	284,878	368,352	74,827	340,000	<b>340,000</b>	(28,352)	-8%
	<b>Total Operating Expenses</b>	<b>5,489,832</b>	<b>7,823,857</b>	<b>8,920,952</b>	<b>1,594,636</b>	<b>8,560,600</b>	<b>8,074,000</b>	<b>(846,952)</b>	<b>-9%</b>

## SEWER UTILITY

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>CAPITAL &amp; OTHER EXPENSES</b>									
600-53-58000-528100	EQUIPMENT	-	-	40,750	37,001	37,001	<b>55,500</b>	14,750	36%
600-53-58000-528150	VEHICLES	-	-	48,000	43,598	43,598	<b>29,000</b>	(19,000)	-40%
600-53-58000-528200	LIFT STATION EQUIPMENT	-	-	139,000	96,915	139,000	<b>1,400,000</b>	1,261,000	907%
600-53-58000-528250	PAVING	-	-	65,000	-	55,000	-	(65,000)	-100%
600-53-58000-528300	SEWER MAINS	-	-	13,600,000	280,731	13,600,000	<b>305,000</b>	(13,295,000)	-98%
600-53-58000-528999	CAPITALIZED	-	-	(13,892,750)	-	-	-	13,892,750	0%
600-58-58200-582300	SEWAGE SVC-PRINCIPAL PYMNT CWFL 2023	-	-	-	-	142,764	<b>146,364</b>	146,364	0%
600-58-58200-582310	SEWAGE SVC-INTEREST EXPENSE CWFL 2023	-	-	-	-	82,533	<b>80,952</b>	80,952	0%
600-58-58200-582100	SEWAGE SVC-PRINCIPAL PYMNT CWFL 2021	1,970,411	-	250,000	366,090	166,426	<b>171,252</b>	(78,748)	-31%
600-58-58200-582110	SEWAGE SVC-INTEREST EXPENSE CWFL 2021	72,912	65,823	150,000	75,399	201,715	<b>196,819</b>	46,819	31%
600-58-58200-582125	SEWAGE SVC-PRINCIPAL C RACINE	-	-	-	142,764	144,708	<b>692,196</b>	692,196	0%
600-58-58200-582130	SEWAGE SVC-INTEREST C RACINE	-	-	-	41,134	75,378	<b>332,731</b>	332,731	0%
600-58-58200-582140	SEWAGE SVC-INTEREST	-	13,239	-	-	-	-	-	0%
600-58-58200-582199	CAPITALIZE PRINC PYMTS	-	-	(359,706)	-	(453,898)	<b>(1,009,812)</b>	(650,106)	0%
600-58-58300-583100	FOTH INFRASTRUCTURE	-	209,954	-	-	-	-	-	0%
600-58-58300-583200	ASSET ABANDONMENT COST	-	527,767	-	-	-	-	-	0%
600-59-59200-592100	TRANSFER TO- PRINCIPAL CWFL - TID 5	223,012	103,016	109,706	166,426	-	-	(109,706)	-100%
600-59-59200-592275	TRANSFER TO REVENUE SHARING	341,000	341,000	150,000	150,000	-	<b>200,000</b>	50,000	33%
600-59-59200-592300	TXFR TO DEBT SERV- CWFL INTEREST -TID 5	-	154,577	129,332	102,064	-	-	(129,332)	-100%
<b>Total Capital &amp; Other Expenses</b>		<b>2,607,335</b>	<b>1,415,376</b>	<b>429,332</b>	<b>1,502,122</b>	<b>14,234,225</b>	<b>2,600,002</b>	<b>2,170,670</b>	<b>506%</b>
<b>Total Sanitary Sewer Expenses</b>		<b>8,804,452</b>	<b>10,131,532</b>	<b>10,400,945</b>	<b>3,561,615</b>	<b>23,845,486</b>	<b>11,678,476</b>	<b>1,277,531</b>	<b>12%</b>
<b>Change in Net Position</b>		<b>10,090,010</b>	<b>6,638,488</b>	<b>(262,545)</b>	<b>2,150,909</b>	<b>(13,095,086)</b>	<b>(637,076)</b>	<b>(374,531)</b>	<b>143%</b>
<b>Net Position</b>		<b>86,656,338</b>	<b>93,294,826</b>	<b>93,032,281</b>	<b>95,445,735</b>	<b>80,199,740</b>	<b>79,562,664</b>	<b>(13,469,617)</b>	<b>-14%</b>

CAPITAL	CAPITAL 5 YEAR	2025	2026	2027	2028	2029
600-00-18500-185100	VACUUM JETTER REPLACEMENT	-	-	480,000	-	-
600-00-18500-185100	PICK UP TRUCK REPLACEMENT	29,000	31,500	-	-	-
600-00-18500-185100	METER READER AND SOFTWARE	48,000	-	-	-	-
600-00-18500-185100	HYDROEXCAVATOR FOR VACUUM JETTER	7,500	-	-	-	-
600-00-18800-185100	PERMANENT GENERATOR INSTALLATIONS	1,400,000	-	-	-	-
600-00-18800-185100	SCADA INSTALLATION	-	200,000	-	-	-
600-00-18800-185100	MISCELLANEOUS SEWER RELAYS	130,000	-	-	-	-
600-00-18800-188100	SUMMERSET DRIVE SEWER RELAY	175,000	1,200,000	-	-	-
600-00-18800-188100	WEST RD STH 20 SOUTH TO VILLAGE LIMITS	-	-	-	750,000	-
600-00-18800-188100	MEADOWBROOK LS DRIVEWAY PAVING	-	35,000	-	-	-
600-00-18800-188100	1-TON DUMP TRUCK REPLACEMENT	-	-	-	55,000	-
600-00-18800-188100	I&I REDUCTION	-	-	600,000	600,000	600,000
<b>Total</b>		<b>1,789,500</b>	<b>1,466,500</b>	<b>1,080,000</b>	<b>1,405,000</b>	<b>600,000</b>



## VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2025 OPEB FUND | FUND 700

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### **Description**

The Other Post-Employment Benefits (OPEB) fund was established in 2021, the Village has funded this effort as its has had capacity. This fund was set-up to attempt to fund currently unfunded post-employment obligations for our current and former employees. The Village's financial statements and the Village's required OPEB actuarially study have additional information on the Village's OPEB obligations.

The 2024 budget did budget for dollars to be set aside in a trust for future OPEB obligations, these funds would have come from fund balance. This fund may combine with that effort as staff does more research on best options for the Village moving forward.



## OPEB (Other Post-Employment Benefits)

Account Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		12/31/22	12/31/23	1/1/24	6/30/24	12/31/24	2025	Amt	%
<b>BEGINNING FUND BALANCE</b>		<b>100,000</b>	<b>300,000</b>	<b>310,772</b>	<b>310,772</b>	<b>310,772</b>	<b>320,772</b>	10,000	3%
<b>REVENUE</b>									
700-41-41100-411100	LOCAL PROPERTY TAX	200,000	-	-	-	-	-	-	0%
700-48-48100-481100	INTEREST INCOME-LGIP	-	10,772	12,750	9,819	10,000	<b>8,000</b>	-	-37%
<b>Total Revenues</b>		<b>200,000</b>	<b>10,772</b>	<b>12,750</b>	<b>9,819</b>	<b>10,000</b>	<b>8,000</b>	-	-37%
<b>EXPENSES</b>									
700-70-60000-513100	RETIREE HEALTH INS	-	-	315,979	-	-	-	-	-100%
700-70-60000-513200	RETIREE DENTAL INS	-	-	-	-	-	-	-	0%
700-70-60000-515110	RETIREE HRA - FSA	-	-	-	-	-	-	-	0%
<b>Total Expense</b>		<b>-</b>	<b>-</b>	<b>315,979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
<b>Change in Net Position</b>		<b>200,000</b>	<b>10,772</b>	<b>(303,229)</b>	<b>9,819</b>	<b>10,000</b>	<b>8,000</b>	<b>-</b>	<b>0%</b>
<b>Net Position</b>		<b>300,000</b>	<b>310,772</b>	<b>7,543</b>	<b>320,591</b>	<b>320,772</b>	<b>328,772</b>	321,229	4259%