

VILLAGE OF
MOUNT PLEASANT

2026

**Adopted
Budget**

A forward-thinking community

Village of Mount Pleasant 2026 Adopted Budget TABLE OF CONTENTS

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VILLAGE OF MOUNT PLEASANT VILLAGE BOARD



L to R: Trustee Karas, Village President DeGroot, former Trustee Docksey, Trustee Washburn, Trustee Anastasio, Trustee Bhatia, Trustee Venturini

Village President

Term Expires

David DeGroot..... April 2027

Village Trustee

Term Expires

David Karas.....	Seat One	April 2027
Vacant.....	Seat Two	April 2026
Nancy Washburn.....	Seat Three	April 2027
Denise Anastasio.....	Seat Four	April 2026
Ram Bhatia.....	Seat Five	April 2027
Jim Venturini.....	Seat Six	April 2026

MISSION STATEMENT

To create an enriching environment that enables our community to feel secure in the present and confident in the future.

VISION STATEMENT

To be the Midwest’s most welcoming, forward-thinking, and dynamic community to call home.

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

Dustin Ellis
Fire Chief

Kathy Kasper
Finance Director

Sean Ryan
Communications Director

Sam Schultz
Community Development Director

Chris Smith
Village Attorney

VILLAGE OF MOUNT PLEASANT

STANDING COMMITTEES

Community Development Authority

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

Fire & EMS Oversight Board

David DeGroot
Gina Cefalu-Paulick

Plan Commission

Larry Basil
Tashe Bozinovski
Ram Bhatia
Joe Maier
Michelle Peterson
Frank Risler
Nancy Washburn

Police and Fire Commission

Harvey DeYong
Thomas Prochaska
Roberta Schmidt
Susan Takata

Public Works Advisory Committee

Denise Anastasio
David Karas
Frank Risler
John Schneider

Sex Offender Residency Board

Heather Nelson
Matthew Soens

Tourism Commission

Hardik Patel
Mark Oravetz
Rob Richardson
Nick Rossi
Jim Venturini

Utilities Commission

Denise Anastasio
Larry Basil
Robert Pucely
Nancy Washburn

Zoning Board of Appeals

Ron Molnar
Donald Nutall
Gina Cefalu-Paulick
Karen Sorenson
Russ Weyers
Tom Young

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.



26,000 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



176 miles of sewer mains managed and maintained by the Sewer Utility



11,018 homes receiving garbage and recycling collection service



750 youths enrolled in summer recreation programs



2.85 miles of road paved



6,400 calls received by South Shore Fire Department



300 acres of parkland owned and managed by the Village

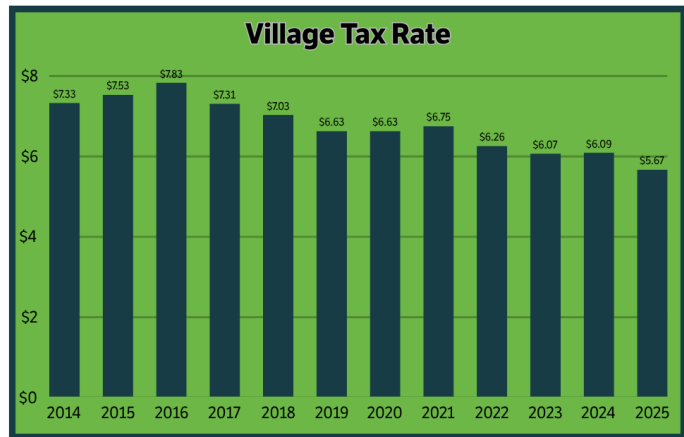
BUDGET MESSAGE

The adopted 2026 budget seeks to maintain the Village services that make Mount Pleasant an attractive place to live while exercising restraint to control property taxes.

The Mount Pleasant Village Board on November 10 approved this budget for operations in calendar year 2026.

In keeping with the Village’s Vision Statement of becoming “the Midwest’s most welcoming, forward-thinking, and dynamic community to call home,” there is a lot happening in Mount Pleasant right now.

The construction of new homes, and new property value from major projects, create opportunities for the Village to stay ahead of challenges that are forcing other Wisconsin communities to cut services, hold referendums to pay for day-to-day municipal operations, or both.



Mount Pleasant instead has a chance to preserve—and in some cases improve—services while also lowering the Village’s property tax rate. The adopted budget would lower the tax rate by 42 cents per \$1,000 of assessed value, from \$6.09 this year to \$5.67 in 2026 on the Mount Pleasant line item of the tax bill.

BOTTOM LINE

That lower rate will partially offset the tax impact of rising property assessments. Those assessments are driven by the private market, where home sale prices have increased in the Village and across the country.

Those housing market trends resulted in a 9% average increase in assessed residential property values in Mount Pleasant. Under the adopted budget, the average home that gained 9% of value would see its property tax payment increase by approximately 1.5%, thanks to the reduction in the tax rate.

That means a home assessed at \$250,000 in 2024, with average revaluation, could experience an approximate \$22.10 increase in its Village portion of the property tax payment between this year and 2026.

MAINTAINING SERVICES

The Village property tax levy for 2026 is \$26.5 million. This represents a 3.1% increase over 2025. The Village in 2026 has the ability, under state-mandated levy limits, to increase that amount by up to 17.15% because of the unprecedented \$996.6 million in new construction that was completed in Mount Pleasant in 2024.

The \$785,630 increase in the tax levy maintains current levels of service despite cost inflation and other factors. Almost four miles of Village roads will be resurfaced. Police Department staffing will remain unchanged, and the South Shore Fire Department will gain new positions that were authorized in 2025 to keep up with a call volume that has increased by about 7% annually.

The capital budget includes about \$2 million for a new fire truck that the Village Board had first approved two years ago based on the need to retire older equipment. The truck's delivery in 2026 follows a long lead time caused by supply-chain issues.



GREEN SPACES

The budget includes \$1.7 million for improvements to Drozd Park. The Village's stormwater utility will keep its fees flat while also contributing to the restoration of Lamparek Creek, which will improve water quality and reduce flood risk.



New construction has increased dollars paid by developers for impact fees, generating money to support fire station renovations, reconstruction work on Braun Road, and the purchase of land for a future park without impacting the tax levy.

This budget seeks to support the public services the Village needs, while controlling its current spending. Echoing the Mount Pleasant Strategic Plan which was approved in 2025, it helps the community remain confident in its future, while feeling secure in the present.

VILLAGE OF MOUNT PLEASANT
ANNUAL BUDGET SUMMARY
2026 ADOPTED TAX LEVY

FUND	ACCOUNT TITLE	2023 ADOPTED BUDGET	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	2026 ADOPTED BUDGET	% of Change 2024 ADOPTED 2026 ADOPTED	AMOUNT OF CHANGE
100	GENERAL FUND	16,028,486	15,608,207	18,111,442	19,563,623	8.02%	1,452,181
240	PARKS	320,000	336,000	0	0	0.00%	0
245	RECREATION	74,000	77,700	0	0	0.00%	0
250	RECYCLING	0	19,000	0	0	0.00%	0
255	SOLID WASTE	1,190,000	1,249,500	0	0	0.00%	0
260	BUS SERVICE	238,500	425,500	0	0	0.00%	0
265	SHARED RACINE	300,000	760,000	760,000	760,000	0.00%	0
700	OPEB	0	0	0	0	0.00%	0
400	CAPITAL	838,000	879,900	1,175,010	1,175,010	0.00%	0
415	CAPITAL ROADS	1,781,817	1,870,900	1,570,900	1,070,900	0.00%	-500,000
300	DEBT SERVICE	3,345,085	3,777,393	4,095,248	3,928,697	-4.07%	-166,551
	TAX LEVY	\$24,115,888	\$25,004,100	\$25,712,600	\$26,498,230	3.06%	\$785,630

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VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 REVENUES | FUND 100

Description

General fund revenues are normally relatively predictable. The majority of general fund revenues are obtained from property taxes, state shared revenues, and transportation aids which are known at the beginning of the year. Revenues 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 revenue items

Taxes. Taxes as a percentage of general fund revenues will increase or decrease, depending on fluctuations in other revenues, 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 has increased Building Permit revenues.

Intergovernmental. State Shared Revenue was based on a formula that considered per capita and other resource factors that included relative property value of the municipality and local revenue generated. During recent years the State has increased funding 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 mills (\$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 2026 REVENUES | FUND 100

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 revenue items do not fluctuate greatly from year to year and in some cases change is limited by state statutes. The primary revenues in the permit category are 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 revenue.

Charges for Services. This revenue includes charges for use of Village services. The primary revenues in this category are generated from ambulance services, 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 revenue 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.

GENERAL FUND REVENUES

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Revenue									
100-000-41110	PROPERTY TAX	16,031,071	15,608,207	18,111,442	11,987,178	18,111,442	19,563,623	1,452,181	8%
100-000-41140	MOBILE HOME FEES	1,937	1,324	2,000	2,109	2,200	2,200	200	10%
100-000-41150	PERSONAL PROPERTY TAXES	114,040	114,040	354,478	354,478	354,478	354,478	-	0%
100-000-41160	TAX INTEREST & PENALTY	(1,125)	(3,215)	-	-	-	-	-	0%
100-000-41210	PUBLIC ACCOMODATION (ROOM) TAXES	283,821	334,956	284,500	123,999	284,500	302,550	18,050	6%
100-000-43410	STATE SHARED REVENUE	618,416	1,221,656	1,275,000	-	1,275,000	1,333,080	58,080	5%
100-000-43411	EXEMPT COMPUTER AID	94,307	94,307	94,300	-	94,300	94,300	-	0%
100-000-43412	VIDEO SERVICE PROVIDER AID	-	83,682	75,000	-	83,682	83,682	8,682	12%
100-000-43415	EXPENDITURE RESTRAINT	-	419,940	375,000	-	419,940	447,987	72,987	19%
100-000-43420	FIRE INSURANCE TAX	223,642	250,575	250,000	-	277,231	275,000	25,000	10%
100-000-43538	STATE GRANT	1,806,860	1,426,400	1,418,000	713,000	1,418,000	1,418,000	-	0%
100-000-44100	LIQUOR LICENSE	68,009	44,641	50,000	50,310	50,000	50,000	-	0%
100-000-44110	OPERATORS LICENSE	-	-	-	18,405	20,000	20,000	20,000	0%
100-000-44121	FRANCHISE LICENSE	412,903	305,774	350,000	151,857	290,000	270,000	(80,000)	-23%
100-000-44210	CAT LICENSE	910	1,330	1,000	930	1,000	1,000	-	0%
100-000-44211	DOG LICENSE	9,616	11,116	10,000	7,320	10,000	10,000	-	0%
100-000-44212	NON-BUSINESS LICENSE	8,155	11,305	6,000	6,255	7,000	8,000	2,000	33%
100-000-44213	PET FANCIER LICENSE	420	665	450	560	600	600	150	33%
100-000-44310	BUILDING & INSPECTION FEES	457,749	1,065,509	737,800	362,120	1,000,000	950,000	212,200	29%
100-000-44311	BUILDING & INSPECTION FEES - PRE QUAL	525	1,725	-	2,100	2,200	1,800	1,800	0%
100-000-44312	SIGN PERMITS	24,525	5,740	10,000	1,542	3,000	3,500	(6,500)	-65%
100-000-44313	FILL PERMITS	50	200	50	50	50	50	-	0%
100-000-44314	ROAD OPENING PERMITS	13,100	14,200	15,000	11,800	19,000	16,000	1,000	7%
100-000-44316	TEMPORARY STORAGE IN ROW	-	-	-	-	25	-	-	0%
100-000-44318	MISCELLANEOUS ENGINEERING PERMITS	-	-	-	-	25	-	-	0%
100-000-44410	ZONING PERMIT - COMPOST	500	-	-	-	-	-	-	0%
100-000-44411	ZONING PERMITS - ZONING	78,927	272,515	75,000	80,588	100,000	93,000	18,000	24%
100-000-44910	WEIGHTS & MEASURES	6,025	10,675	6,000	650	6,000	6,000	-	0%
100-000-45000	COURT COSTS	(216,688)	(208,533)	(200,000)	(104,349)	(200,000)	(205,000)	(5,000)	0%
100-000-45100	COURT CASE REOPEN FEE	3,315	1,650	2,500	100	2,500	-	(2,500)	-100%
100-000-45125	FORFEITURES	913,218	841,519	900,000	423,291	900,000	900,000	-	0%
100-000-45130	PUBLIC SAFETY REPORTS	4,563	4,996	5,000	2,023	5,000	5,000	-	0%
100-000-45140	BONDS & WARRANTS	(98)	(2,628)	-	1,615	2,000	(2,800)	(2,800)	0%
100-000-45150	PARKING VIOLATIONS	16,519	14,396	20,000	15,964	20,000	20,000	-	0%
100-000-45160	WITNESS FEES	-	100	200	-	-	200	-	0%
100-000-45170	COURT SERVICE FEE	1,715	1,440	2,000	8,040	9,000	2,000	-	0%
100-000-45180	OFFENDER CLASSES	850	1,000	1,000	950	1,000	1,000	-	0%
100-000-45190	RETAIL THEFT CLASSES	1,774	3,027	1,500	1,878	2,000	2,000	500	33%

GENERAL FUND REVENUES

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
100-000-46100	ASSESSMENT LETTER/TAX SEARCH	52,999	34,575	45,000	15,500	40,000	40,000	(5,000)	-11%
100-000-46110	CSM REVIEW	1,500	-	3,500	1,650	3,500	3,500	-	0%
100-000-46120	MAPS	(2)	-	-	-	-	-	-	0%
100-000-46210	ALARMS	14,895	22,175	15,000	1,220	15,000	20,000	5,000	33%
100-000-46213	GANG TASK FORCE	10,748	45,121	-	7,132	30,000	42,000	42,000	0%
100-000-46214	VEHICLE IMPOUND	21,644	12,940	22,000	10,100	22,000	22,000	-	0%
100-000-46215	REIMBURSEMENT	7,686	34,184	-	633	1,000	-	-	0%
100-000-46221	FIRE ACT 102	12,195	-	-	117,990	-	-	-	0%
100-000-46222	FIRE INSPECTION	194,327	396,804	85,000	3,805	150,000	150,000	65,000	76%
100-000-46223	PUB CHGS SVC PSAFE-FIRE RB WGS	1,783	-	-	-	-	-	-	0%
100-000-46224	FIRE SPRINKLER INSPECTIONS	146,009	297,603	170,000	74,355	170,000	200,000	30,000	18%
100-000-46225	HAZARDOUS SPILL RESPONSE	17,840	9,236	13,000	-	13,000	-	(13,000)	-100%
100-000-46226	STURTEVANT FIRE CHARGES	1,450,530	1,545,648	1,592,017	848,809	1,592,017	1,750,196	158,179	10%
100-000-46230	AMBULANCE FEES	1,498,674	2,621,367	1,600,000	958,163	1,600,000	2,200,000	600,000	38%
100-000-46231	AMBULANCE WRITE-OFFS	94,704	(468,296)	-	(81,370)	(200,000)	(300,000)	(300,000)	0%
100-000-46320	CULVERT PERMIT	1,800	4,686	2,000	4,277	5,000	5,000	3,000	150%
100-000-46322	SIDEWALK REPAIR	1,487	325	-	-	-	-	-	0%
100-000-46431	DEBRIS REMOVAL	300	10,659	-	16,170	16,000	10,000	10,000	0%
100-000-46440	WEED CONTROL	8,936	7,318	8,500	(583)	8,500	8,500	-	0%
100-000-46500	PUBLIC CHARGES FOR SERVICE MISCELLANE	3,066	20	-	-	-	-	-	0%
100-000-46720	RECREATION FEES	-	-	65,000	65,113	65,000	65,000	-	0%
100-000-46721	PARK PAVILION	-	-	52,500	25,973	41,000	43,500	(9,000)	-17%
100-000-48100	INTEREST INCOME	856,403	885,202	485,000	617,081	1,000,000	705,000	220,000	45%
100-000-48120	INTEREST INCOME - INTERFUND	-	3,500	-	1,750	3,500	3,500	3,500	0%
100-000-48200	RENTAL	9,187	10,079	4,000	-	4,900	4,000	-	0%
100-000-48420	INSURANCE RECOVERIES	21,899	-	-	9,146	20,000	20,000	20,000	0%
100-000-48500	DONATIONS	2,925	-	-	16,850	22,000	19,500	19,500	0%
100-000-48901	INSURANCE DIVIDEND/REBATE	-	-	-	-	71,455	-	-	0%
100-000-48910	MISCELLANEOUS REVENUE	471,178	428,895	150,000	349,135	1,073,000	400,000	250,000	167%
100-000-49999	FUND BALANCE APPLIED	-	-	1,360,000	-	-	-	(1,360,000)	-100%
Total Revenue		25,882,264	27,856,275	29,905,737	17,287,662	30,338,045	31,438,946	1,533,209	5%

GENERAL FUND BUDGET SUMMARY

	ACTUAL 12/31/2023	ACTUAL 12/31/2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance	
							Amount	%
Village Board	84,357	63,317	81,703	40,049	81,703	79,713	(1,990)	-2%
Municipal Court	151,395	159,114	179,364	80,497	176,914	185,704	6,340	4%
Contracted, Professional & Insurance*	2,014,402	1,558,325	1,729,408	626,751	1,687,898	1,689,673	(39,735)	-2%
Administration	164,768	365,431	454,233	174,445	454,233	363,589	(90,644)	-20%
Clerk/Treasurer	170,098	280,002	323,419	154,931	323,419	338,199	14,780	5%
Human Resources	71,796	185,952	120,712	41,524	124,986	146,401	25,689	21%
Election	95,930	130,549	154,350	50,383	51,298	153,850	(500)	0%
Information Technology	373,015	508,891	655,329	335,904	656,329	775,263	119,934	18%
Finance	223,724	402,932	343,385	172,459	417,600	408,455	65,070	19%
General Building	413,295	429,597	583,133	237,169	580,133	615,986	32,853	6%
Police	8,032,085	8,489,118	8,798,312	4,030,989	8,943,411	9,243,415	445,103	5%
Fire Operations	10,433,757	11,141,412	11,191,319	5,286,856	11,263,346	12,116,264	924,945	8%
Building Inspection	268,759	322,829	300,423	133,076	292,391	314,772	14,349	5%
DPW Administration**	156,262	176,878	1,482,388	720,973	1,482,388	1,491,741	9,353	1%
DPW Operations	1,870,701	1,949,540	2,635,389	1,042,900	2,626,389	2,694,339	58,950	2%
Parks ***	-	1,272	419,557	170,089	412,557	413,552	(6,005)	-1%
Recreation ****	-	236	153,589	42,187	153,589	163,915	10,326	7%
Community Development	292,407	186,564	299,726	52,052	204,611	244,115	(55,611)	-19%
							-	0%
Total General Fund Expenditures	24,816,751	26,351,959	29,905,739	13,393,234	29,933,195	31,438,946	1,533,207	5%

* 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

*** 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 2026 VILLAGE BOARD | FUND 100, DEPT 110

Description

The Village President and six (6) Trustees who make up the Board are the legislative and policy making body of the government. 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 and representing the Village to the public and other governmental bodies.



VILLAGE BOARD

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
VILLAGE BOARD									
100-110-51000	SALARIES	53,606	53,281	53,789	24,831	53,789	53,801	12	0%
100-110-51100	FICA	4,102	4,077	4,115	1,900	4,115	4,116	1	0%
100-110-51145	WISCONSIN RETIREMENT	1,362	1,131	922	426	922	956	34	4%
100-110-51150	WORKER'S COMPENSATION	91	93	167	137	167	250	83	50%
	Total Salary & Benefits	59,161	58,582	58,993	27,294	58,993	59,123	130	0%
100-110-52000	PROFESSIONAL DEVELOPMENT	2,743	2,638	6,000	53	6,000	3,000	(3,000)	-50%
100-110-52200	DUES & SUBSCRIPTIONS	21,724	-	11,710	11,702	11,710	12,590	880	8%
100-110-52300	MILEAGE	576	322	700	-	700	700	-	0%
100-110-53800	MISCELLANEOUS EXPENSE	153	1,775	4,300	1,000	4,300	4,300	-	0%
	Total Operating	25,196	4,735	22,710	12,755	22,710	20,590	(2,120)	-9%
	Total Department Expenses:	84,357	63,317	81,703	40,049	81,703	79,713	(1,990)	-2%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 MUNICIPAL COURT | FUND 100, DEPT 120

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 clerk's 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.

FTE Count	Title
.5	Municipal Judge
1	Municipal Court Clerk
1.5	Total



MUNICIPAL COURT

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
MUNICIPAL COURT									
100-120-51000	SALARIES	112,596	117,501	131,032	54,858	131,032	135,558	4,526	3%
100-120-51100	FICA	8,472	8,891	10,024	4,144	10,024	10,370	346	3%
100-120-51125	HEALTH INSURANCE	6,891	7,775	8,037	3,611	8,037	8,841	804	10%
100-120-51135	DENTAL INSURANCE	433	559	554	249	554	554	-	0%
100-120-51140	LIFE INSURANCE	305	375	380	172	380	441	61	16%
100-120-51145	WISCONSIN RETIREMENT	7,657	8,110	8,412	3,813	8,412	9,040	628	7%
100-120-51150	WORKER'S COMPENSATION	190	200	375	307	375	200	(175)	-47%
100-120-51155	HRA	150	1,778	1,500	832	1,500	1,500	-	0%
	Total Salary & Benefits	136,694	145,189	160,314	67,986	160,314	166,504	6,190	4%
100-120-52000	PROFESSIONAL DEVELOPMENT	700	700	700	800	700	800	100	14%
100-120-52100	TRAINING	465	566	1,200	50	600	1,200	-	0%
100-120-52200	DUES & SUBSCRIPTIONS	100	100	100	100	100	150	50	50%
100-120-52300	MILEAGE	159	-	300	-	200	300	-	0%
100-120-53060	COMPUTER MAINTENANCE SUPPLIES	11,083	11,757	12,500	11,314	12,500	12,500	-	0%
100-120-53100	OFFICE SUPPLIES	1,245	444	1,500	247	1,000	1,500	-	0%
100-120-53200	PUBLICATIONS & PRINTING	949	200	1,700	-	1,000	1,700	-	0%
100-120-54000	CONTRACTED SERVICES - OPERATIONS	-	158	1,050	-	500	1,050	-	0%
	Total Operating	14,701	13,925	19,050	12,511	16,600	19,200	150	1%
	Total Department Expenses:	151,395	159,114	179,364	80,497	176,914	185,704	6,340	4%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 PROFESSIONAL SERVICES & INSURANCE | FUND 100

Description

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

The Assessor efficiently and equitably assesses 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, review of legal documents, and 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.

RYDE is a mass transit service operated by the City of Racine that provides service within the Villages of Mount Pleasant, Caledonia and Yorkville, as well as the City of Racine.



CONTRACTED, PROFESSIONAL & INSURANCE

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
CONTRACTED, PROFESSIONAL & INSURANCE EXPENSES									
ATTORNEY									
100-130-54103	LEGAL- LEGAL FEES	321,319	370,610	300,000	125,663	300,000	300,740	740	0%
100-130-54104	LEGAL FEES - SPECIAL PROJECTS	4,154	226,188	125,000	12,295	125,000	125,000	-	0%
ASSESSMENT									
100-153-53060	COMPUTER MAINTENANCE SUPPLIES	2,831	13,080	14,000	12,608	14,000	14,000	-	0%
100-153-53100	OFFICE SUPPLIES	-	520	1,000	540	1,000	1,000	-	0%
100-153-53200	PUBLICATIONS & PRINTING	10,487	10,004	12,000	9,869	12,000	12,000	-	0%
100-153-54100	PROFESSIONAL SERVICES	256,750	244,000	251,000	125,400	251,000	258,000	7,000	3%
100-153-54106	REFUNDED TAXES	6,848	83,685	8,000	(38,222)	(38,222)	8,000	-	0%
INSURANCES									
100-190-55000	INSURANCE - LIABILITY	274,090	288,424	306,204	311,136	311,136	315,000	8,796	3%
100-190-55150	INSURANCE - CRIME	1,371	1,371	1,591	1,371	1,371	1,400	(191)	-12%
TRANSFERS									
100-000-59220	TRANSFER TO DEBT SERVICE	381,000							
100-000-59230	TRANSFER TO CAPITAL FUND	379,029							
DISPATCH SERVICES									
100-260-54000	CONTRACTED SERVICES	376,523	320,443	264,363	66,091	264,363	208,283	(56,080)	-21%
MASS TRANSIT									
100-341-54000	CONTRACTED SERVICES	-	-	446,250	-	446,250	446,250	-	0%
Total Department Expenses:		2,014,402	1,558,325	1,729,408	626,751	1,687,898	1,689,673	(39,735)	-27%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 ADMINISTRATION | FUND 100, DEPT. 140

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.

The Administrative Department include the Village Administrator, the Deputy Village Administrator, the Communications Director, and the Communications Manager. These position's costs are allocated to various departments within the Village.

Communications staff manages the Village's internal and external communications activities.

FTE Count	Title
1	Administrator
1	Deputy Administrator
1	Communications Director
1	Communications Manager
4	Total



ADMINISTRATION

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
ADMINISTRATION									
100-140-51000	SALARIES	77,160	233,350	233,669	89,789	233,669	209,883	(23,786)	-10%
100-140-51100	FICA	5,089	16,494	17,876	6,636	17,876	14,822	(3,054)	-17%
100-140-51125	HEALTH INSURANCE	8,854	33,050	37,130	27,392	37,130	34,902	(2,228)	-6%
100-140-51130	RETIREE HEALTH INSURANCE	-	-	12,428	-	12,428	12,428	-	0%
100-140-51135	DENTAL INSURANCE	666	2,254	3,751	1,724	3,751	2,391	(1,360)	-36%
100-140-51140	LIFE INSURANCE	291	554	141	80	141	421	280	199%
100-140-51145	WISCONSIN RETIREMENT	5,247	15,920	16,240	6,240	16,240	15,112	(1,128)	-7%
100-140-51150	WORKER'S COMPENSATION	92	3,362	4,114	3,373	4,114	330	(3,784)	-92%
100-140-51155	HRA	1,320	8,189	6,000	6,786	6,000	7,000	1,000	17%
	Total Salary & Benefits	98,719	313,173	331,349	142,020	331,349	297,289	(34,060)	-10%
100-140-52000	PROFESSIONAL DEVELOPMENT	4,701	1,747	5,500	22,233	5,500	10,000	4,500	82%
100-140-52200	DUES & SUBSCRIPTIONS	2,300	4,954	5,100	4,127	5,100	6,000	900	18%
100-140-52300	MILEAGE	-	603	550	165	550	1,200	650	118%
100-140-53000	PHONES	751	1,400	1,500	519	1,500	1,500	-	0%
100-140-53800	MISCELLANEOUS EXPENSE	104	70	11,600	3,381	11,600	11,600	-	0%
100-140-54000	CONTRACTED SERVICES	21,028	17,231	11,000	2,000	11,000	11,000	-	0%
100-140-54100	PROFESSIONAL SERVICES	24,000	26,253	25,000	-	25,000	25,000	-	0%
100-140-57900	CONTINGENCY	13,165	-	62,634	-	62,634	-	(62,634)	-100%
	Total Operating	66,049	52,258	122,884	32,425	122,884	66,300	(56,584)	-46%
	Total Department Expenses:	164,768	365,431	454,233	174,445	454,233	363,589	(90,644)	-20%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 CLERK/TREASURER | FUND 100, DEPT 142

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, Canvass Board, and various other boards and commission.

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.

FTE Count	Title
1	Village Clerk
1	Village Treasurer
2	Clerk Administrative Assistant
.5	Office Assistant
4.5	Total



VILLAGE CLERK & TREASURER

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
VILLAGE CLERK & TREASURER									
100-142-51000	SALARIES	99,092	153,686	188,058	81,752	188,058	197,584	9,526	5%
100-142-51025	OVERTIME	37	1,006	1,000	16	1,000	1,000	-	0%
100-142-51100	FICA	7,282	11,434	14,463	6,032	14,463	15,195	732	5%
100-142-51125	HEALTH INSURANCE	15,571	29,863	44,556	14,855	44,556	36,388	(8,168)	-18%
100-142-51135	DENTAL INSURANCE	1,117	3,020	3,930	1,534	3,930	3,415	(515)	-13%
100-142-51140	LIFE INSURANCE	245	296	309	148	309	425	116	38%
100-142-51145	WISCONSIN RETIREMENT	5,217	10,634	13,140	5,308	13,140	13,317	177	1%
100-142-51150	WORKER'S COMPENSATION	166	260	583	478	583	310	(273)	-47%
100-142-51155	HRA	9,223	14,259	10,000	19,007	10,000	12,000	2,000	20%
	Total Salary & Benefits	137,950	224,458	276,039	129,130	276,039	279,634	3,595	1%
100-142-52000	PROFESSIONAL DEVELOPMENT	-	8,168	-	2,723	-	-	-	0%
100-142-52100	TRAINING	2,899	1,616	5,000	1,316	5,000	3,500	(1,500)	-30%
100-142-52200	DUES & SUBSCRIPTIONS	355	125	880	50	880	1,065	185	21%
100-142-52300	MILEAGE	802	1,100	800	499	800	1,000	200	25%
100-142-53500	OPERATIONS SUPPLIES	89	1,858	1,200	-	1,200	1,200	-	0%
100-142-54000	CONTRACTED SERVICES	28,003	42,599	39,300	21,113	39,300	51,600	12,300	31%
100-142-57950	CASH SHORT/OVER	-	78	200	100	200	200	-	0%
	Total Operating	32,148	55,544	47,380	25,801	47,380	58,565	11,185	24%
	Total Department Expenses:	170,098	280,002	323,419	154,931	323,419	338,199	14,780	5%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 HUMAN RESOURCES | FUND 100, DEPT 143

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.

FTE Count	Title
1	Human Resources Director
.5	Deputy Finance Director/Deputy Human Resource Director
1.5	Total



HUMAN RESOURCES

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
HUMAN RESOURCES									
100-143-51000	SALARIES	51,571	64,334	69,060	31,342	69,060	95,954	26,894	39%
100-143-51100	FICA	3,852	4,805	5,283	2,333	5,283	7,341	2,058	39%
100-143-51125	HEALTH INSURANCE	8,105	10,871	11,252	5,069	11,252	16,090	4,838	43%
100-143-51135	DENTAL INSURANCE	559	648	992	289	992	808	(184)	-19%
100-143-51140	LIFE INSURANCE	39	79	111	44	111	149	38	34%
100-143-51145	WISCONSIN RETIREMENT	3,507	4,441	4,800	2,178	4,800	6,909	2,109	44%
100-143-51150	WORKER'S COMPENSATION	87	110	214	175	214	150	(64)	-30%
100-143-51155	HRA	2,325	3,868	5,000	94	5,000	4,000	(1,000)	-20%
	Total Salary & Benefits	70,045	89,156	96,712	41,524	96,712	131,401	34,689	36%
100-143-52000	PROFESSIONAL DEVELOPMENT	335	2,955	5,000	-	-	6,000	1,000	20%
100-143-52200	DUES & SUBSCRIPTIONS	703	17,510	1,500	-	30	1,500	-	0%
100-143-52300	MILEAGE	-	79	500	-	-	500	-	0%
100-143-54000	CONTRACTED SERVICES	96	75,480	12,000	-	28,244	2,000	(10,000)	-83%
100-143-54100	PROFESSIONAL SERVICES	617	772	5,000	-	-	5,000	-	0%
	Total Operating	1,751	96,796	24,000	-	28,274	15,000	(9,000)	-38%
	Total Department Expenses:	71,796	185,952	120,712	41,524	124,986	146,401	25,689	21%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 ELECTIONS | FUND 100, DEPT 144

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

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
ELECTIONS									
100-144-51000	SALARIES	51,752	83,281	80,000	29,622	29,622	80,000	-	0%
100-144-51025	OVERTIME	166	-	-	-	-	-	-	0%
100-144-51100	FICA	2,438	1,101	1,500	4	4	1,000	(500)	-33%
100-144-51140	LIFE INSURANCE	20	-	-	-	-	-	-	0%
100-144-51145	WISCONSIN RETIREMENT	1,684	-	-	-	-	-	-	0%
	Total Salary & Benefits	56,060	84,382	81,500	29,626	29,626	81,000	(500)	-1%
100-144-52100	TRAINING	179	-	1,500	95	95	1,000	(500)	-33%
100-144-52300	MILEAGE	46	237	150	191	191	350	200	133%
100-144-53000	PHONES	3,877	1,334	2,700	1,162	1,563	-	(2,700)	-100%
100-144-53100	OFFICE SUPPLIES	5,066	8,824	6,000	2,090	2,148	6,000	-	0%
100-144-53200	PUBLICATIONS & PRINTING	7,750	4,597	7,500	4,112	4,112	7,500	-	0%
100-144-54000	CONTRACTED SERVICES	22,952	31,175	55,000	13,107	13,563	58,000	3,000	5%
	Total Operating	39,870	46,167	72,850	20,757	21,672	72,850	-	0%
	Total Department Expenses:	95,930	130,549	154,350	50,383	51,298	153,850	(500)	0%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 INFORMATION TECHNOLOGY | FUND 100, DEPT 145

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.

FTE Count	Title
1	IT Manager
1	IT Project Manager
1	IT Helpdesk Technician
3	Total



INFORMATION TECHNOLOGY

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
INFORMATION TECHNOLOGY									
100-145-51000	SALARIES	203,258	211,989	279,233	126,042	279,233	297,791	18,558	7%
100-145-51100	FICA	14,991	15,612	21,361	9,315	21,361	22,781	1,420	7%
100-145-51125	HEALTH INSURANCE	26,189	29,513	53,043	17,770	53,043	42,435	(10,608)	-20%
100-145-51135	DENTAL INSURANCE	1,738	1,677	4,524	1,026	4,524	2,218	(2,306)	-51%
100-145-51140	LIFE INSURANCE	146	200	326	117	326	301	(25)	-8%
100-145-51145	WISCONSIN RETIREMENT	13,822	14,632	24,176	8,760	24,176	21,442	(2,734)	-11%
100-145-51150	WORKER'S COMPENSATION	344	363	866	710	866	465	(401)	-46%
100-145-51155	HRA	2,104	3,161	6,000	4,686	6,000	6,000	-	0%
	Total Salary & Benefits	262,592	277,147	389,529	168,426	389,529	393,433	3,904	1%
100-145-52000	PROFESSIONAL DEVELOPMENT	-	-	1,000	-	1,000	1,000	-	0%
100-145-52600	TUITION REIMBURSEMENT	1,000	-	-	-	-	-	-	0%
100-145-53000	PHONES	571	218	1,800	217	1,800	1,800	-	0%
100-145-53060	COMPUTER MAINTENANCE SUPPLIES	66,469	170,596	207,500	125,449	207,500	318,530	111,030	54%
100-145-53100	OFFICE SUPPLIES	667	-	500	717	500	500	-	0%
100-145-53500	OPERATIONS SUPPLIES	11,147	16,341	20,000	20,301	21,000	25,000	5,000	25%
100-145-54020	CONTRACTED SERVICES - EQUIPMENT	30,569	44,589	35,000	20,794	35,000	35,000	-	0%
	Total Operating	110,423	231,744	265,800	167,478	266,800	381,830	116,030	44%
	Total Department Expenses:	373,015	508,891	655,329	335,904	656,329	775,263	119,934	18%



VILLAGE OF MOUNT PLEASANT
ANNUAL OPERATING BUDGET 2026
FINANCE | FUND 100, DEPT 150

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 implemented of a new chart of accounts and ERP system (BS&A). The system implementation and chart of accounts redesign dramatically changed workflow and processes for this department and will have a reaching and positive impact throughout the village's entire operations.



FINANCE

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
FINANCE									
100-150-51000	SALARIES	89,628	143,304	179,514	81,406	179,514	190,283	10,769	6%
100-150-51100	FICA	6,616	10,637	13,733	6,083	13,733	14,557	824	6%
100-150-51125	HEALTH INSURANCE	14,017	23,086	23,885	10,752	23,885	26,274	2,389	10%
100-150-51135	DENTAL INSURANCE	1,008	1,625	2,719	726	2,719	1,612	(1,107)	-41%
100-150-51140	LIFE INSURANCE	96	286	252	182	252	598	346	137%
100-150-51145	WISCONSIN RETIREMENT	5,421	9,876	12,476	5,658	12,476	13,701	1,225	10%
100-150-51150	WORKER'S COMPENSATION	180	239	556	456	556	430	(126)	-23%
100-150-51155	HRA	12,462	14,125	15,000	118	15,000	15,000	-	0%
	Total Salary & Benefits	129,428	203,178	248,135	105,381	248,135	262,455	14,320	6%
100-150-52000	PROFESSIONAL DEVELOPMENT	1,933	5,232	2,000	1,740	3,000	2,000	-	0%
100-150-52200	DUES & SUBSCRIPTIONS	570	1,011	-	25	615	1,000	1,000	0%
100-150-52300	MILEAGE	131	249	250	-	-	-	(250)	-100%
100-150-53000	PHONES	363	108	-	-	-	-	-	0%
100-150-53060	COMPUTER MAINTENANCE SUPPLIES	28,180	29,066	-	850	850	-	-	0%
100-150-53100	OFFICE SUPPLIES	-	471	-	-	-	-	-	0%
100-150-54000	CONTRACTED SERVICES	28,648	25,567	30,000	11,594	12,000	10,000	(20,000)	-67%
100-150-54100	PROFESSIONAL SERVICES	34,471	51,439	63,000	18,821	63,000	63,000	-	0%
100-150-54110	FISCAL /BANK CHARGES	-	41,658	-	34,048	90,000	70,000	70,000	0%
100-150-57650	WRITE OFF/BAD DEBT	-	44,953	-	-	-	-	-	0%
	Total Operating	94,296	199,754	95,250	67,078	169,465	146,000	50,750	53%
	Total Department Expenses:	223,724	402,932	343,385	172,459	417,600	408,455	65,070	19%



**VILLAGE OF MOUNT PLEASANT
ANNUAL OPERATING BUDGET 2026
GENERAL BUILDING | FUND 100, DEPT 160**

Description

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

FTE Count	Title
1	Facilities Coordinator
1	Total



BUILDING FACILITIES

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
BUILDING FACILITIES									
100-160-51000	SALARIES	22,888	23,915	24,774	11,243	24,774	26,281	1,507	6%
100-160-51025	OVERTIME	347	394	1,000	89	1,000	1,000	-	0%
100-160-51100	FICA	1,774	1,856	1,972	866	1,972	2,091	119	6%
100-160-51135	DENTAL INSURANCE	407	383	695	171	695	380	(315)	-45%
100-160-51140	LIFE INSURANCE	18	23	24	11	24	27	3	13%
100-160-51145	WISCONSIN RETIREMENT	1,580	1,678	1,791	788	1,791	1,962	171	10%
100-160-51150	WORKER'S COMPENSATION	39	41	77	63	77	45	(32)	-42%
100-160-51155	HRA	122	-	-	657	-	-	-	0%
	Total Salary & Benefits	27,175	28,290	30,333	13,888	30,333	31,786	1,453	5%
100-160-53000	PHONES	8,172	9,305	11,000	6,679	18,000	15,000	4,000	36%
100-160-53100	OFFICE SUPPLIES	11,548	22,868	25,000	3,465	25,000	25,000	-	0%
100-160-53200	PUBLICATIONS & PRINTING	5,077	15,368	6,300	1,996	6,300	7,000	700	11%
100-160-53300	MAINTENANCE SUPPLIES	13,837	12,252	62,000	7,177	62,000	45,000	(17,000)	-27%
100-160-53400	POSTAGE	18,496	32,573	30,000	13,587	20,000	35,000	5,000	17%
100-160-53700	UTILITIES	127,731	125,957	165,000	86,287	165,000	180,000	15,000	9%
100-160-54000	CONTRACTED SERVICES	24,791	21,634	38,500	11,905	38,500	42,000	3,500	9%
100-160-54010	CONTRACTED SERVICES - FACILITY	176,468	161,350	215,000	92,185	215,000	235,200	20,200	9%
	Total Operating	386,120	401,307	552,800	223,281	549,800	584,200	31,400	6%
	Total Department Expenses:	413,295	429,597	583,133	237,169	580,133	615,986	32,853	6%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 LAW ENFORCEMENT | FUND 100, DEPT 210

Description

The Police Department serves the Village of Mount Pleasant with 56 sworn officers, 10 civilian personnel (6.5 FTE), 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 26,000 calls for service anticipated in 2025.

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 again 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, for a second year in a row, hosted two NNO events at the Lakeside COP house and Campus Park. The MPPD also hosted the 2025 Citizen's Academy class and continued 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. We also continue to use grants, donations, and asset forfeiture to upgrade equipment, including acquiring three new drones and a Crime Scene Response/Incident Command Vehicle. These alternate funding sources 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 Office Metro Drug Task Force. In 2025, the MPPD also started a Joint Tactical (JTAC) Team with the Village of Caledonia. Both task forces and the JTAC serve as force multipliers and can provide us with relevant intelligence and a surge of investigative and operational 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 new Axon body worn cameras, squad cameras, and Taser replacements, as well as upgraded patrol rifles and weapon-based handgun optics. The referenced equipment has become standard equipment in law enforcement operations and helps officers perform their duties more effectively and safely.





VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 LAW ENFORCEMENT | FUND 100, DEPT 210

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. For example, the MPPD hosted the National Tactical Officers Association (NTOA) Basic SWAT training, and NTOA Command Leadership, and Decision-Making courses, as well as Gracie Survival Tactics training. The MPPD also received a state training grant during 2025. As a result, MPPD saved over \$20,000 in external training costs during 2025 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.

FTE Count	Title
1	Police Chief
2	Captain
2	Lieutenants
7	Sergeant
5	Detectives
39	Patrol Officers
1.5	Police Administrative Assistant
1	Lead Police Records Clerk
4	Police Records Clerk
62.5	Total

LAW ENFORCEMENT

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
LAW ENFORCEMENT									
100-210-51000	SALARIES	4,748,202	4,871,729	5,054,901	2,335,133	5,200,000	5,272,841	217,940	4%
100-210-51025	OVERTIME	470,928	516,058	356,000	221,247	356,000	384,200	28,200	8%
100-210-51100	FICA	386,097	400,969	414,049	190,971	414,049	436,145	22,096	5%
100-210-51125	HEALTH INSURANCE	885,904	905,321	972,412	425,646	972,412	988,999	16,587	2%
100-210-51130	RETIREE HEALTH INSURANCE	-	85,206	122,044	41,214	122,044	101,781	(20,263)	-17%
100-210-51135	DENTAL INSURANCE	62,738	78,123	86,565	36,368	86,565	79,997	(6,568)	-8%
100-210-51140	LIFE INSURANCE	6,178	8,024	8,525	3,943	8,525	9,695	1,170	14%
100-210-51145	WISCONSIN RETIREMENT	652,719	733,203	772,084	367,814	772,084	799,205	27,121	4%
100-210-51150	WORKER'S COMPENSATION	113,915	121,879	117,276	107,202	117,276	137,000	19,724	17%
100-210-51155	HRA	146,982	194,148	185,000	102,657	185,000	185,000	-	0%
100-210-51225	CLOTHING ALLOWANCE	7,808	9,697	6,706	7,196	6,706	8,352	1,646	25%
100-210-51800	WORKER'S COMPENSATION REIMBURSEME	-	(6,198)	-	(1,916)	-	-	-	0%
Total Salary & Benefits		7,481,471	7,918,159	8,095,562	3,837,475	8,240,661	8,403,215	307,653	4%

LAW ENFORCEMENT

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
LAW ENFORCEMENT									
100-210-52000	PROFESSIONAL DEVELOPMENT	10,846	12,889	14,000	5,037	14,000	14,000	-	0%
100-210-52100	TRAINING	32,308	17,852	30,000	12,693	30,000	30,000	-	0%
100-210-52200	DUES & SUBSCRIPTIONS	3,119	2,318	3,000	1,202	3,000	3,000	-	0%
100-210-52300	MILEAGE	-	250	-	-	-	-	-	0%
100-210-52400	UNIFORMS	28,634	30,424	33,000	13,686	33,000	33,000	-	0%
100-210-52500	PHYSICALS	6,592	9,283	5,000	3,108	5,000	5,000	-	0%
100-210-52600	TUITION REIMBURSEMENT	-	-	8,000	-	8,000	8,000	-	0%
100-210-53000	PHONES	26,876	42,004	45,600	16,690	45,600	45,600	-	0%
100-210-53025	EQUIPMENT MAINTENANCE	30,599	32,164	32,000	5,643	32,000	32,000	-	0%
100-210-53060	COMPUTER MAINTENANCE SUPPLIES	15,952	9,309	20,000	3,699	20,000	20,000	-	0%
100-210-53100	OFFICE SUPPLIES	9,905	10,176	10,000	3,631	10,000	10,000	-	0%
100-210-53200	PUBLICATIONS & PRINTING	1,531	1,014	1,500	751	1,500	1,500	-	0%
100-210-53300	FACILITY MAINTENANCE SUPPLIES	15,583	14,163	18,000	5,792	18,000	18,000	-	0%
100-210-53400	POSTAGE	329	-	250	305	250	250	-	0%
100-210-53500	OPERATION SUPPLIES	13,325	9,972	15,000	5,218	15,000	20,000	5,000	33%
100-210-53502	AMMUNITION	21,605	23,605	25,000	7,070	25,000	25,000	-	0%
100-210-53503	RANGE SUPPLIES	-	614	1,500	372	1,500	1,500	-	0%
100-210-53511	INVESTIGATIONS	20,175	12,875	20,500	10,577	20,500	20,500	-	0%
100-210-53514	DOT SUSPENSION	291	886	400	206	400	400	-	0%
100-210-53515	K-9 SUPPLIES	4,666	3,405	4,000	2,096	4,000	5,000	1,000	25%
100-210-53517	BODY WORN CAMERA RENTAL	-	41,600	82,000	-	82,000	90,000	8,000	10%
100-210-53519	VEHICLE IMPOUND	25,661	22,370	25,000	7,778	25,000	25,000	-	0%
100-210-53520	PREVENTION	8,471	5,799	6,000	2,526	6,000	6,000	-	0%
100-210-53521	CITATION EXPENSE	-	-	500	-	500	-	(500)	-100%
100-210-53522	PRISONER EXPENSE	440	-	12,000	-	12,000	10,000	(2,000)	-17%
100-210-53600	FLEET MAINTENANCE	69,967	83,955	90,000	30,680	90,000	90,000	-	0%
100-210-53650	FUEL - GAS/DIESEL	116,697	117,077	122,000	30,505	122,000	122,000	-	0%
100-210-53700	UTILITIES	9,168	8,182	10,500	6,411	10,500	11,000	500	5%
100-210-54000	CONTRACTED SERVICES	17,618	34,696	47,000	15,918	47,000	57,000	10,000	21%
100-210-54020	CONTRACTED SERVICES - EQUIPMENT	60,256	24,077	21,000	1,920	21,000	136,450	115,450	550%
Total Operating		550,614	570,959	702,750	193,514	702,750	840,200	137,450	20%
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Total Department Expenses:		8,032,085	8,489,118	8,798,312	4,030,989	8,943,411	9,243,415	445,103	5%



VILLAGE OF MOUNT PLEASANT
ANNUAL OPERATING BUDGET 2026
FIRE | FUND 100, DEPT 220

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 Bureau Chiefs (Training & Emergency Medical Services and Community Risk Reduction), an Administrative Assistant, Fire Inspector, Assistant Chief, 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 34,000 and a much-larger number of visitors who come to our communities to visit, work, or play.

In 2024, the SSFD responded to 6402 calls for service with roughly 75% of the calls being emergency medical calls. As of September of 2025, the SSFD is on pace to top over 6400 calls for service again. 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.

FTE Count	Title
1	Fire Chief
1	Assistant Fire Chief
1	Administrative Assistant
1	Fire Inspector
2	Bureau Chiefs
3	Battalion Chief
18	Lieutenant
42	Firefighter
69	Total



SOUTH SHORE FIRE & EMS

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
FIRE & EMS									
100-220-51000	SALARIES	5,675,421	5,988,192	6,425,159	2,774,557	6,200,000	6,840,364	415,205	6%
100-220-51025	OVERTIME	758,597	845,545	375,000	320,739	650,000	475,000	100,000	27%
100-220-51100	FICA	481,396	511,391	523,022	233,746	523,022	565,095	42,073	8%
100-220-51125	HEALTH INSURANCE	1,055,116	1,192,199	1,186,780	502,880	1,186,780	1,387,782	201,002	17%
100-220-51130	RETIREE HEALTH INSURANCE	-	144,761	222,222	66,719	222,222	134,612	(87,610)	-39%
100-220-51135	DENTAL INSURANCE	75,449	89,706	69,210	41,614	69,210	109,326	40,116	58%
100-220-51140	LIFE INSURANCE	6,389	7,506	10,050	3,229	10,050	9,642	(408)	-4%
100-220-51145	WISCONSIN RETIREMENT	809,840	940,226	984,459	454,974	984,459	1,082,182	97,723	10%
100-220-51150	WORKER'S COMPENSATION	208,444	219,086	196,592	177,369	196,592	256,650	60,058	31%
100-220-51155	HRA	227,386	191,056	270,000	100,144	270,000	270,000	-	0%
100-220-51225	CLOTHING ALLOWANCE	34,449	33,947	36,225	35,018	36,225	31,050	(5,175)	-14%
100-220-51800	WORKER'S COMPENSATION REIMBURSEME	(10)	(48,914)	(10,000)	(4,379)	(10,000)	-	10,000	0%
Total Salary & Benefits		9,332,477	10,114,701	10,288,719	4,706,610	10,338,560	11,161,703	872,984	8%

SOUTH SHORE FIRE & EMS

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
FIRE & EMS									
100-220-52000	PROFESSIONAL DEVELOPMENT	-	103	-	-	-	7,000	7,000	0%
100-220-52100	TRAINING	15,011	41,234	25,000	45,316	25,000	28,500	3,500	14%
100-220-52200	DUES & SUBSCRIPTIONS	4,124	3,322	3,700	5,644	3,700	4,550	850	23%
100-220-52400	UNIFORMS	2,876	1,777	2,900	160	2,900	3,900	1,000	34%
100-220-52500	PHYSICALS	22,678	33,927	28,000	27,305	28,000	28,000	-	0%
100-220-53000	PHONES	19,780	20,468	20,500	7,874	20,500	39,579	19,079	93%
100-220-53025	EQUIPMENT MAINTENANCE	-	-	-	644	-	24,000	24,000	0%
100-220-53026	FACILITIES MAINTENANCE	-	-	-	-	-	40,000	40,000	0%
100-220-53100	OFFICE SUPPLIES	1,206	1,634	2,500	1,419	2,500	2,500	-	0%
100-220-53200	PUBLICATIONS & PRINTING	708	-	800	-	800	800	-	0%
100-220-53300	FACILITY MAINTENANCE SUPPLIES	54,665	60,773	55,000	29,406	55,000	55,000	-	0%
100-220-53400	POSTAGE	587	154	700	433	700	700	-	0%
100-220-53500	OPERATIONS SUPPLIES	166,292	213,662	190,000	150,379	190,000	70,000	(120,000)	-63%
100-220-53501	EMS SUPPLIES	-	-	-	-	-	80,000	80,000	0%
100-220-53512	PUBLIC EDUCATION	-	1,176	2,000	-	2,000	2,000	-	0%
100-220-53520	PREVENTION	101,942	177,601	90,000	111,316	90,000	95,000	5,000	6%
100-220-53524	RADIO EXPENSE	1,408	2,178	4,000	2,054	4,000	-	(4,000)	-100%
100-220-53600	FLEET MAINTENANCE	176,378	146,204	150,000	46,392	150,000	165,000	15,000	10%
100-220-53650	FUEL - GAS/DIESEL	80,320	78,243	85,000	22,896	85,000	85,000	-	0%
100-220-53700	UTILITIES	70,555	90,654	80,000	38,209	80,000	80,000	-	0%
100-220-54000	CONTRACTED SERVICES	115,364	146,477	162,500	90,251	162,500	128,032	(34,468)	-21%
100-220-57100	FIRE ACT 102	12,518	-	-	-	21,638	-	-	0%
100-220-57101	ARPA GRANT	10,124	-	-	-	-	-	-	0%
100-220-57650	UNCOLLECTIBLE ACCOUNTS/WRITE OFF	235,141	-	-	-	-	-	-	0%
100-220-67100	EQUIPMENT/FURNITURE	9,603	7,124	-	548	548	15,000	15,000	0%
Total Operating		1,101,280	1,026,711	902,600	580,246	924,786	954,561	51,961	6%
Total Department Expenses:		10,433,757	11,141,412	11,191,319	5,286,856	11,263,346	12,116,264	924,945	8%

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VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 BUILDING INSPECTIONS | FUND 100, DEPT 240

Description

The Building 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 rehabilitations, govern all inspections.

FTE Count	Title
1	Chief Building Inspector
1	Deputy Building Inspector
2	Total



BUILDING INSPECTION

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
BUILDING INSPECTION									
100-240-51000	SALARIES	173,756	181,234	188,230	85,271	188,230	199,330	11,100	6%
100-240-51025	OVERTIME	-	-	-	118	118	-	-	0%
100-240-51100	FICA	12,718	13,159	14,400	6,182	14,400	15,249	849	6%
100-240-51125	HEALTH INSURANCE	40,524	45,667	47,257	21,279	47,257	51,982	4,725	10%
100-240-51135	DENTAL INSURANCE	2,971	4,202	4,168	1,877	4,168	4,168	-	0%
100-240-51140	LIFE INSURANCE	483	599	610	277	610	706	96	16%
100-240-51145	WISCONSIN RETIREMENT	11,815	12,509	13,082	5,935	13,082	14,352	1,270	10%
100-240-51150	WORKER'S COMPENSATION	7,903	8,342	6,766	5,547	6,766	7,065	299	4%
100-240-51155	HRA	13,270	13,093	12,000	4,497	12,000	13,500	1,500	13%
	Total Salary & Benefits	263,440	278,805	286,513	130,983	286,631	306,352	19,839	7%
100-240-52000	PROFESSIONAL DEVELOPMENT	479	873	1,350	1,120	1,350	928	(422)	-31%
100-240-52200	DUES & SUBSCRIPTIONS	-	-	150	-	150	150	-	0%
100-240-52300	MILEAGE	85	-	250	-	250	-	(250)	-100%
100-240-53000	PHONES	554	686	500	287	500	500	-	0%
100-240-53025	EQUIPMENT MAINTENANCE	557	136	3,900	153	250	1,577	(2,323)	-60%
100-240-53100	OFFICE SUPPLIES	368	-	1,000	-	-	1,000	-	0%
100-240-53500	OPERATIONS SUPPLIES	1,657	1,788	3,500	-	-	2,385	(1,115)	-32%
100-240-53650	FUEL - GAS/DIESEL	1,619	1,696	2,160	533	2,160	1,880	(280)	-13%
100-240-54000	CONTRACTED SERVICES	-	38,845	1,100	-	1,100	-	(1,100)	-100%
	Total Operating	5,319	44,024	13,910	2,093	5,760	8,420	(5,490)	-39%
	Total Department Expenses:	268,759	322,829	300,423	133,076	292,391	314,772	14,349	5%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 DPW ADMINISTRATION | FUND 100, DEPT 310

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 funding for the Director and Deputy Director and split between this area and the Utilities.

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 know as Green for Life. This contract expires after 2027.

FTE Count	Title
.5	Public Works Director/ Engineer
.5	Deputy Director of Public Works/ Engineering
1	Engineering Technician
2	Total



PUBLIC WORKS ADMINISTRATION

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
PUBLIC WORKS ADMINISTRATION									
100-310-51000	SALARIES	89,982	96,583	110,328	46,704	110,328	116,388	6,060	5%
100-310-51025	OVERTIME	105	211	1,000	27	1,000	1,000	-	0%
100-310-51100	FICA	6,712	7,188	8,517	3,466	8,517	8,985	468	5%
100-310-51125	HEALTH INSURANCE	15,970	19,628	22,503	14,198	22,503	23,516	1,013	5%
100-310-51135	DENTAL INSURANCE	1,203	1,263	2,183	958	2,183	1,491	(692)	-32%
100-310-51140	LIFE INSURANCE	95	131	134	61	134	157	23	17%
100-310-51145	WISCONSIN RETIREMENT	6,086	6,653	7,230	3,194	7,230	7,829	599	8%
100-310-51150	WORKER'S COMPENSATION	3,710	3,917	3,343	2,741	3,343	3,475	132	4%
100-310-51155	HRA	2,015	5,424	6,000	3,415	6,000	6,000	-	0%
	Total Salary & Benefits	125,878	140,998	161,238	74,764	161,238	168,841	7,603	5%
100-310-52000	PROFESSIONAL DEVELOPMENT	2,092	2,070	3,500	-	3,500	3,500	-	0%
100-310-52300	MILEAGE	-	-	100	-	100	100	-	0%
100-310-53000	PHONES	1,809	2,112	2,800	814	2,800	2,800	-	0%
100-310-53060	COMPUTER MAINTENANCE SUPPLIES	2,508	1,833	4,750	550	4,750	3,500	(1,250)	-26%
100-362-54000	CONTRACTED SERVICES	19,409	20,306	1,295,000	642,329	1,295,000	1,298,000	3,000	0%
100-310-54100	PROFESSIONAL SERVICES	4,566	9,559	15,000	2,516	15,000	15,000	-	0%
	Total Operating	30,384	35,880	1,321,150	646,209	1,321,150	1,322,900	1,750	0%
	Total Department Expenses:	156,262	176,878	1,482,388	720,973	1,482,388	1,491,741	9,353	1%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 DPW OPERATIONS | FUND 100, DEPT 311

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 13.2 total employees.

FTE Count	Title
.5	Public Works Superintendent
2	Crew Leader - Highway
10.7	Maintenance Worker - Highway
13.2	Total



PUBLIC WORKS OPERATIONS

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
PUBLIC WORKS OPERATIONS									
100-311-51000	SALARIES	726,697	813,238	938,575	413,450	938,575	979,065	40,490	4%
100-311-51025	OVERTIME	36,110	24,659	40,000	11,912	40,000	40,000	-	0%
100-311-51100	FICA	56,653	61,970	74,861	31,508	74,861	77,959	3,098	4%
100-311-51125	HEALTH INSURANCE	186,677	192,154	211,152	102,032	211,152	261,343	50,191	24%
100-311-51130	RETIREE HEALTH INSURANCE	-	48,532	25,011	12,700	25,011	28,129	3,118	12%
100-311-51135	DENTAL INSURANCE	12,725	14,806	19,043	7,925	19,043	20,510	1,467	8%
100-311-51140	LIFE INSURANCE	1,479	1,849	2,178	1,013	2,178	2,886	708	33%
100-311-51145	WISCONSIN RETIREMENT	49,815	55,127	65,822	28,963	65,822	72,697	6,875	10%
100-311-51150	WORKER'S COMPENSATION	54,137	57,784	34,547	28,321	34,547	36,250	1,703	5%
100-311-51155	HRA	29,327	30,345	103,500	38,426	103,500	50,000	(53,500)	-52%
100-311-51160	UNEMPLOYMENT	-	-	-	753	-	-	-	0%
	Total Salary & Benefits	1,153,620	1,300,464	1,514,689	677,003	1,514,689	1,568,839	54,150	4%
100-311-52000	PROFESSIONAL DEVELOPMENT	490	(1,000)	2,500	1,381	2,500	2,500	-	0%
100-311-53000	PHONES	1,695	2,122	3,000	820	3,000	2,750	(250)	-8%
100-311-53025	EQUIPMENT MAINTENANCE	98,914	99,260	125,000	65,292	125,000	140,000	15,000	12%
100-311-53300	MAINTENANCE SUPPLIES	14,992	9,392	15,000	6,361	15,000	16,500	1,500	10%
100-311-53500	OPERATIONS SUPPLIES	29,732	29,958	38,000	10,831	38,000	38,000	-	0%
100-311-53504	SALT/SAND	167,595	126,257	375,000	104,680	375,000	370,000	(5,000)	-1%
100-311-53505	CULVERT & GRADING SUPPLIES	7,428	7,733	11,500	542	2,500	8,500	(3,000)	-26%
100-311-53506	STONE/GRAVEL	1,446	11,376	17,500	10,316	17,500	19,000	1,500	9%
100-311-53507	SIGNS & STRIPING	77,869	61,211	98,000	3,509	98,000	95,000	(3,000)	-3%
100-311-53508	ROAD MAINTENANCE SUPPLIES	85,142	83,500	125,000	33,860	125,000	110,000	(15,000)	-12%
100-311-53509	ROAD WEED CONTROL	-	-	1,000	-	1,000	-	(1,000)	-100%
100-311-53510	TREE REPLACEMENT	-	-	5,000	-	5,000	5,000	-	0%
100-311-53650	FUEL - GAS/DIESEL	75,331	71,619	95,000	31,087	95,000	90,000	(5,000)	-5%
100-311-53700	UTILITIES	25,198	23,617	34,000	14,612	34,000	36,500	2,500	7%
100-311-53710	STREET LIGHTING	88,460	100,255	120,000	56,243	120,000	128,000	8,000	7%
100-311-54000	CONTRACTED SERVICES	38,499	16,796	48,000	24,107	48,000	56,000	8,000	17%
100-311-54010	CONTRACTED SERVICES - FACILITY	4,290	6,980	7,200	2,256	7,200	7,750	550	8%
	Total Operating	717,081	649,076	1,120,700	365,897	1,111,700	1,125,500	4,800	0%
	Total Department Expenses:	1,870,701	1,949,540	2,635,389	1,042,900	2,626,389	2,694,339	58,950	2%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 PARKS | FUND 100, DEPT 520

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-come, 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 Superintendent on addressing the needs of the parks. In the field is one 30% employee and two additional seasonal employees. All mowing for the parks is contracted out. Our recreation department currently utilizes the village parks to operate its programs.

FTE Count	Title
1	Parks and Recreation Manager
.3	Maintenance Worker - Parks
.5	Seasonal Maintenance Worker - Parks
1.8	Total



PARKS

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
PARKS									
100-520-51000	SALARIES	-	912	153,251	60,696	153,251	160,083	6,832	4%
100-520-51025	OVERTIME	-	1	1,500	588	1,500	1,000	(500)	-33%
100-520-51100	FICA	-	67	11,838	4,558	11,838	12,475	637	5%
100-520-51125	HEALTH INSURANCE	-	209	33,557	11,463	33,557	28,201	(5,356)	-16%
100-520-51135	DENTAL INSURANCE	-	19	2,197	1,017	2,197	2,271	74	3%
100-520-51140	LIFE INSURANCE	-	1	172	72	172	209	37	22%
100-520-51145	WISCONSIN RETIREMENT	-	63	8,922	3,823	8,922	9,323	401	4%
100-520-51150	WORKER'S COMPENSATION	-	-	4,870	3,992	4,870	5,090	220	5%
100-520-51155	HRA	-	-	2,500	1,908	2,500	2,500	-	0%
	Total Salary & Benefits	-	1,272	218,807	88,117	218,807	221,152	2,345	1%
100-520-52000	PROFESSIONAL DEVELOPMENT	-	-	1,750	256	1,750	1,800	50	3%
100-520-53025	EQUIPMENT MAINTENANCE	-	-	2,000	291	2,000	1,000	(1,000)	-50%
100-520-53300	MAINTENANCE SUPPLIES	-	-	24,500	10,954	24,500	24,500	-	0%
100-520-53500	OPERATIONS SUPPLIES	-	-	16,000	6,323	16,000	16,000	-	0%
100-520-53516	BENCH EXPENSES	-	-	3,000	2,480	3,000	3,000	-	0%
100-520-53590	SPECIAL EVENTS	-	-	15,000	2,473	13,000	15,000	-	0%
100-520-53600	FLEET MAINTENANCE	-	-	1,000	5	1,000	2,000	1,000	100%
100-520-53650	FUEL - GAS/DIESEL	-	-	7,500	2,557	7,500	7,500	-	0%
100-520-53700	UTILITIES	-	-	30,000	11,738	30,000	30,000	-	0%
100-520-54000	CONTRACTED SERVICES	-	-	90,000	38,687	85,000	81,600	(8,400)	-9%
100-520-54100	PROFESSIONAL SERVICES	-	-	10,000	6,208	10,000	10,000	-	0%
	Total Operating	-	-	200,750	81,972	193,750	192,400	(8,350)	-4%
	Total Department Expenses:	-	1,272	419,557	170,089	412,557	413,552	(6,005)	-1%



VILLAGE OF MOUNT PLEASANT
ANNUAL OPERATING BUDGET 2026
RECREATION | FUND 100, DEPT 530

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 which serve 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.

FTE Count	Title
.625	Recreation Program Supervisor
	Seasonal Playground Staff (about 25 part time staff)
.625	Total



RECREATION

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
RECREATION									
100-530-51000	SALARIES	-	206	107,034	26,765	107,034	118,956	11,922	11%
100-530-51025	OVERTIME	-	-	4,500	1,394	4,500	4,500	-	0%
100-530-51100	FICA	-	16	8,532	2,154	8,532	9,100	568	7%
100-530-51145	WISCONSIN RETIREMENT	-	14	3,541	1,781	3,541	3,549	8	0%
100-530-51150	WORKER'S COMPENSATION	-	-	3,982	3,264	3,982	1,810	(2,172)	-55%
	Total Salary & Benefits	-	236	127,589	35,358	127,589	137,915	10,326	8%
100-530-52300	MILEAGE	-	-	800	-	800	800	-	0%
100-530-53000	PHONES	-	-	1,200	405	1,200	1,200	-	0%
100-530-53500	OPERATIONS SUPPLIES	-	-	24,000	6,424	24,000	24,000	-	0%
	Total Operating	-	-	26,000	6,829	26,000	26,000	-	0%
	Total Department Expenses:	-	236	153,589	42,187	153,589	163,915	10,326	7%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 COMMUNITY DEVELOPMENT-PLANNING | FUND 100, DEPT 660

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.

FTE Count	Title
1	Planner II
.5	Zoning/Code Enforcement Officer
1.5	Total



PLANNING

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt %	
PLANNING									
100-660-51000	SALARIES	125,290	44,804	116,795	19,910	50,000	84,130	(32,665)	-28%
100-660-51025	OVERTIME	-	-	1,000	-	1,000	-	(1,000)	-100%
100-660-51100	FICA	9,089	3,019	8,935	1,343	8,935	6,436	(2,499)	-28%
100-660-51125	HEALTH INSURANCE	21,369	9,895	10,239	4,610	10,239	11,263	1,024	10%
100-660-51135	DENTAL INSURANCE	1,502	910	903	407	903	903	-	0%
100-660-51140	LIFE INSURANCE	99	44	44	20	44	51	7	16%
100-660-51145	WISCONSIN RETIREMENT	7,889	2,746	2,857	1,297	2,857	3,140	283	10%
100-660-51150	WORKER'S COMPENSATION	6,278	2,045	4,233	3,470	4,233	2,975	(1,258)	-30%
100-660-51155	HRA	4,367	8,297	8,000	4,213	8,000	8,000	-	0%
	Total Salary & Benefits	175,883	71,760	153,006	35,270	86,211	116,898	(36,108)	-24%
100-660-52000	PROFESSIONAL DEVELOPMENT	4,710	13,662	7,000	2,106	7,000	6,200	(800)	-11%
100-660-52200	DUES & SUBSCRIPTIONS	929	706	1,000	-	1,000	905	(95)	-10%
100-660-52300	MILEAGE	97	-	500	-	500	500	-	0%
100-660-53000	PHONES	826	1,061	1,150	438	1,150	1,012	(138)	-12%
100-660-53200	PUBLICATIONS & PRINTING	188	-	500	-	500	-	(500)	-100%
100-660-53500	OPERATIONS SUPPLIES	342	368	500	172	500	500	-	0%
100-660-54000	CONTRACTED SERVICES	38,845	-	-	-	-	-	-	0%
100-660-54100	PROFESSIONAL SERVICES	18,461	51,720	88,320	14,066	60,000	70,000	(18,320)	-21%
100-660-54200	ECONOMIC ASSISTANCE	52,126	47,287	47,750	-	47,750	48,100	350	1%
	Total Operating	116,524	114,804	146,720	16,782	118,400	127,217	(19,503)	-13%
	Total Department Expenses:	292,407	186,564	299,726	52,052	204,611	244,115	(55,611)	-19%

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VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 STORM WATER DRAINAGE UTILITY | FUND 200

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 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 citizen and business concerns relating to storm water management procedures and practices and authorizes corrective action when required.



STORMWATER

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
Fund: 200 STORM SEWER FUND									
Expenditure									
200-000-51000	SALARIES	159,634.00	177,115.00	194,315.00	81,717.00	194,315.00	193,907.00	(408)	0%
200-000-51025	OVERTIME	229	352	100	59	100	-	(100)	-100%
200-000-51100	FICA	11,768	13,082	14,865	6,082	14,865	14,663	(202)	-1%
200-000-51125	HEALTH INSURANCE	23,779	30,306	33,305	14,133	33,305	34,531	1,226	4%
200-000-51130	RETIREE HEALTH INSURANCE	-	-	1,812	-	1,812	-	(1,812)	-100%
200-000-51135	DENTAL INSURANCE	1,897	2,196	3,543	991	3,543	2,377	(1,166)	-33%
200-000-51140	LIFE INSURANCE	221	278	219	110	219	342	123	56%
200-000-51145	WISCONSIN RETIREMENT	10,364	12,187	12,914	5,638	12,914	13,686	772	6%
200-000-51150	WORKER'S COMPENSATION	3,843	4,055	3,600	2,951	3,600	3,590	(10)	0%
200-000-51155	HRA	75	68	-	23	-	-	-	0%
	Total Salary & Benefits	211,810	239,639	264,673	111,704	264,673	263,096	(1,577)	-1%
200-000-52100	TRAINING	140	981	3,500	-	3,500	3,500	-	0%
200-000-52300	MILEAGE	-	-	100	-	100	100	-	0%
200-000-53060	COMPUTER MAINTENANCE SUPPLIES	2,928	1,833	4,800	550	4,800	3,500	(1,300)	-27%
200-000-53100	OFFICE SUPPLIES	-	-	250	-	250	250	-	0%
200-000-53200	PUBLICATIONS & PRINTING	-	-	2,000	-	2,000	2,000	-	0%
200-000-53365	OVERSIZING	-	-	20,000	-	20,000	20,000	-	0%
200-000-53390	STORM SEWER MAINTENANCE	254,495	311,234	575,000	53,642	575,000	500,000	(75,000)	-13%
200-000-53395	LOACTING SERVICES	15,865	15,150	17,000	5,490	17,000	22,000	5,000	29%
200-000-53500	OPERATIONS SUPPLIES	-	287	2,000	-	2,000	2,000	-	0%
200-000-53526	DNR MS4 PERMIT COMPLIANCE	4,000	10,059	17,500	10,469	17,500	17,500	-	0%
200-000-54000	CONTRACTED SERVICES	8	96	1,500	15	1,500	1,000	(500)	-33%
200-000-54100	PROFESSIONAL SERVICES	5,133	22,018	27,500	4,645	27,500	27,500	-	0%
200-000-59240	TRANSFER TO ENTERPRISE	1,400	1,400	1,400	-	1,400	1,400	-	0%
200-000-67100	EQUIPMENT/FURNITURE	-	-	124,000	-	124,000	-	(124,000)	-100%
200-000-67310	LAND IMPROVEMENTS	4,589	81,031	787,000	476,981	787,000	1,250,000	463,000	59%
200-000-67311	PAVING	223,576	634	68,000	-	68,000	-	(68,000)	-100%
200-000-67313	STORMWATER INFRASTRUCTURE	904	-	1,350,000	32,239	1,350,000	230,000	(1,120,000)	-83%
	Total Operating	513,038	444,723	3,001,550	584,031	3,001,550	2,080,750	(920,800)	-31%
	Total Department Expenses:	724,848	684,362	3,266,223	695,735	3,266,223	2,343,846	(922,377)	-28%

STORMWATER

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
Revenue									
200-000-42010	SPECIAL ASSESSMENTS	1,871	-	-	876	-	-	-	0%
200-000-44317	STORMWATER PERMIT	-	-	-	625	-	-	-	0%
200-000-47400	STORMWATER FEE	1,656,988	1,685,342	1,850,000	1,598,048	1,850,000	1,980,000	130,000	7%
200-000-48100	INTEREST INCOME	203,034	248,541	201,000	172,537	201,000	256,000	55,000	27%
200-000-48910	MISCELLANEOUS REVENUE	280,132	178	-	-	-	-	-	0%
200-000-49200	TRANSFER FROM GENERAL FUND	75,000	75,000	-	-	-	-	-	0%
	Total Revenue	2,217,025	2,009,061	2,051,000	1,772,086	2,051,000	2,236,000	185,000	9%
Fund 200 - STORM SEWER FUND:									
	TOTAL ESTIMATED REVENUES	2,217,025	2,009,061	2,051,000	1,772,086	2,051,000	2,236,000	185,000	9%
	TOTAL APPROPRIATIONS	724,848	684,362	3,266,223	695,735	3,266,223	2,343,846	(922,377)	-28%
	NET OF REVENUES & APPROPRIATIONS:	1,492,177	1,324,699	(1,215,223)	1,076,351	(1,215,223)	(107,846)	1,107,377	0%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 SPECIAL ASSESSMENT FUND | FUND 205

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.

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



SPECIAL ASSESSMENTS

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 205 SPECIAL ASSESSMENT FUND									
Expenditure									
205-000-59230	TRANSFER TO CAPITAL FUND	50,000	50,000	-	-	-	-	-	0%
	Total Expenditures	50,000	50,000	-	-	-	-	-	0%
Revenue									
205-000-42010	SPECIAL ASSESSMENTS	48,201	18,021	47,900	11,341	47,900	29,500	(18,400)	-38%
205-000-48100	INTEREST INCOME	5,544	7,968	9,000	4,816	9,000	9,000	-	0%
205-000-48110	INTEREST INCOME - SPECIAL ASSESSMENTS	5,769	6,698	-	-	-	5,605	5,605	0%
205-000-48610	CONTRIBUTED CAPITAL	6,511	2,500	-	-	-	-	-	-
	Total Revenue	66,025	35,187	56,900	16,157	56,900	44,105	(12,795)	-22%
Fund 205 - SPECIAL ASSESSMENT FUND:									
	TOTAL ESTIMATED REVENUES	66,025	35,187	56,900	16,157	56,900	44,105	(12,795)	-22%
	TOTAL APPROPRIATIONS	50,000	50,000	-	-	-	-	-	0%
	NET OF REVENUES & APPROPRIATIONS:	16,025	(14,813)	56,900	16,157	56,900	44,105	(12,795)	-22%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 WATER CONNECTION FUND | FUND 210

Description

The Water Connection fund tracks the collection of Residential Equivalent Charges (REC) that Mount Pleasant collects on behalf of the City of Racine for new water connections. A REC fee is meant to be equivalent to a standard residential annual water usage cost and is used as the multiplier for non-residential developments. These revenues 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 to the City of Racine 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

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance			
								Amt	%		
Fund: 210 WATER CONNECTION FEE FUND											
Expenditure											
210-000-58100	PRINCIPAL PAYMENTS	-	955,344	-	-	-	7,948	7,948	0%		
210-000-59230	TRANSFER TO CAPITAL FUND	1,911,120	1,400,000	7,885	-	7,885	-	(7,885)	-100%		
210-000-67700	WATERMAIN	131,763	8,941	-	-	-	85,000	85,000	0%		
Total Expenditures		2,042,883	2,364,285	7,885	-	7,885	92,948	85,063	1079%		
Revenue											
210-000-42010	SPECIAL ASSESSMENTS	25,011	29,099	-	-	-	-	-	0%		
210-000-42400	CONNECTION FEES	11,816	17,481	-	11,296	-	-	-	0%		
210-000-46411	REC FEE	266,500	172,254	-	25,250	180,000	180,000	180,000	0%		
210-000-48100	INTEREST INCOME	122,707	110,857	143,000	38,779	140,000	55,000	(88,000)	-62%		
Total Revenue		426,034	329,691	143,000	75,325	320,000	235,000	92,000	64%		
Fund 210 - WATER CONNECTION FEE FUND:										-	0%
TOTAL ESTIMATED REVENUES		426,034	329,691	143,000	75,325	320,000	235,000	92,000	64%		
TOTAL APPROPRIATIONS		2,042,883	2,364,285	7,885	-	7,885	92,948	85,063	1079%		
NET OF REVENUES & APPROPRIATIONS:		(1,616,849)	(2,034,594)	135,115	75,325	312,115	142,052	6,937	5%		



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 IMPACT FEE FUND | FUND 215

Description

Impact fees are paid by developers to provide revenues for public facilities to accommodate the development. The Village imposes an Impact fee for Law Enforcement, Fire & Rescue, Parks, Transportation, and Stormwater facilities. These revenues can then be used to provide the new, expanded or improved facilities. Impact fees must be spent within 10 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 the cost for Station 9 and 10 improvements. 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

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance	
								Amt	%
Fund: 215 LAW ENF IMPACT FEE FUND									
Expenditure									
215-000-67310	LAND IMPROVEMENTS	1,250		445,000		445,000	-	(445,000)	-100%
215-000-59210	TRANSFER TO SPECIAL REVENUE	115,548	-	-	-	-	-	-	0%
215-000-59230	TRANSFER TO CAPITAL FUND	90,000	-	396,880	-	396,880	1,475,000	1,078,120	272%
	Total Expenditures	206,798	-	841,880	-	841,880	1,475,000	633,120	75%
Revenue									
215-000-44920	IMPACT FEE - POLICE	54,719	33,265	140,000	26,102	140,000	205,000	65,000	46%
215-000-44925	IMPACT FEE - FIRE	73,858	42,023	177,500	21,313	177,500	225,000	47,500	27%
215-000-44930	IMPACT FEE - TRANSPORTATION	178,183	109,489	466,200	82,617	466,200	685,000	218,800	47%
215-000-44935	IMPACT FEE - HOODS CREEK	12,128	32,000	10,000	29,361	10,000	661,000	651,000	6510%
215-000-44936	IMPACT FEE - PIKE CREEK	154,247	150,109	530,000	34,902	530,000	57,000	(473,000)	-89%
215-000-44940	IMPACT FEE - PARKS	228,533	131,070	559,500	108,448	559,500	708,000	148,500	27%
215-000-48100	INTEREST INCOME	54,664	92,641	72,000	59,671	72,000	80,000	8,000	11%
	Total Revenue	756,332	590,597	1,955,200	362,414	1,955,200	2,621,000	334,500	34%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 RECYCLING | FUND 250

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 covering the years 2021 to 2025 with a two-year extension signed in 2025.

The estimated fee for 2026 is \$46 per parcel. Last year's fee was \$45.



RECYCLING

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
Fund: 250 RECYCLING FUND									
Expenditure									
250-000-54000	CONTRACTED SERVICES	459,222	474,836	503,000	243,591	503,000	510,000	7,000	1%
250-362-51000	SALARIES	-	-	7,875	1,142	4,000	4,000	(3,875)	-49%
250-362-51100	FICA	-	-	602	87	200	306	(296)	-49%
250-362-51150	WORKER'S COMPENSATION	-	-	24	20	20	150	126	525%
250-362-54000	CONTRACTED SERVICES	-	-	32,500	-	32,500	35,000	2,500	8%
	Total Expenditures	459,222	474,836	544,001	244,840	539,720	549,456	2,330	1%
Revenue									
250-000-41110	PROPERTY TAX	-	19,000	-	-	-	-	-	0%
250-000-43538	STATE GRANT	31,620	31,671	31,700	31,670	31,700	31,700	-	0%
250-000-46435	RECYCLING FEE	213,505	427,598	490,000	491,817	490,000	502,000	12,000	2%
250-000-48100	INTEREST INCOME	567	11,967	1,000	8,542	1,000	2,000	1,000	100%
250-000-49230	TRANSFER FROM CAPITAL	220,000	-	-	-	-	-	-	0%
	Total Revenue	465,692	490,236	522,700	532,029	522,700	535,700	13,000	2%
Fund 250 - RECYCLING FUND:									
TOTAL ESTIMATED REVENUES		465,692	490,236	522,700	532,029	522,700	535,700	13,000	2%
TOTAL APPROPRIATIONS		459,222	474,836	544,001	244,840	539,720	549,456	5,455	1%
NET OF REVENUES & APPROPRIATIONS:		6,470	15,400	(21,301)	287,189	(17,020)	(13,756)	7,545	0%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 RACINE SHARED REVENUE | FUND 265

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 2026, \$760,000 of the Village tax levy will provide a portion of the 2026 Shared Revenue requirement of \$1,849,760. Additionally, \$250,000 of sanitary sewer connection fees paid by developers and \$811,600 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.

RACINE SHARED REVENUE

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt %	
Fund: 265 SHARED REVENUE FUND									
Expenditure									
265-000-54000	CONTRACTED SERVICES	1,740,448	1,712,223	1,758,130	1,758,130	1,758,130	1,849,760	91,630	5%
	Total Expenditures	1,740,448	1,712,223	1,758,130	1,758,130	1,758,130	1,849,760	91,630	5%
Revenue									
265-000-41110	PROPERTY TAX	300,000	760,000	760,000	565,998	760,000	760,000	-	0%
265-000-42400	CONNECTION FEES	268,000	164,000	16,500	86,110	16,500	250,000	233,500	1415%
265-000-48100	INTEREST INCOME	13,660	20,625	26,000	20,743	26,000	27,000	1,000	4%
265-000-49210	TRANSFER FROM SPECIAL REVENUE	341,000	150,000	150,000	-	150,000	-	(150,000)	-100%
265-000-49230	TRANSFER FROM CAPITAL	766,000	640,100	609,600	-	609,600	811,600	202,000	33%
265-000-49240	TRANSFER FROM ENTERPRISE	-	-	-	-	-	-	-	0%
	Total Revenue	1,688,660	1,734,725	1,562,100	672,851	1,562,100	1,848,600	53,000	18%
Fund 265 - SHARED REVENUE FUND:									
	TOTAL ESTIMATED REVENUES	1,688,660	1,734,725	1,562,100	672,851	1,562,100	1,848,600	286,500	18%
	TOTAL APPROPRIATIONS	1,740,448	1,712,223	1,758,130	1,758,130	1,758,130	1,849,760	91,630	5%
	NET OF REVENUES & APPROPRIATIONS:	(51,788)	22,502	(196,030)	(1,085,279)	(196,030)	(1,160)	194,870	0%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 PUBLIC SAFETY DONATIONS & GRANTS | FUND 270

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

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 270 LAW ENFORCEMENT GRANT FUND									
Expenditure									
270-000-51000	SALARIES	34,960	53,566	108,000	3,836	108,000	108,000	-	0%
270-000-51025	OVERTIME	75,948	61,952	43,393	2,125	43,393	43,393	-	0%
270-000-51100	FICA	3,051	4,607	3,319	348	3,319	3,319	-	0%
270-000-51125	HEALTH INSURANCE	5,047	6,674	10,848	215	10,848	10,848	-	0%
270-000-51135	DENTAL INSURANCE	334	522	868	19	868	868	-	0%
270-000-51140	LIFE INSURANCE	43	82	56	1	56	56	-	0%
270-000-51145	WISCONSIN RETIREMENT	5,402	8,813	3,016	695	3,016	3,016	-	0%
280-000-53500	OPERATIONS SUPPLIES	21,513	18,181	-	7,240	13,000	13,000	13,000	0%
280-000-53515	K-9 SUPPLIES	940	20,778	-	-	50	500	500	0%
270-000-53523	STATE GRANTS - OTHER AGENCIES	21,111	18,256	25,500	8,061	25,500	25,500	-	0%
270-000-67100	EQUIPMENT/FURNITURE	62,638	95,092	10,000	2,713	10,000	10,000	-	0%
270-210-51025	OVERTIME	-	-	-	2,109	-	-	-	0%
270-210-53523	STATE GRANTS - OTHER AGENCIES	-	-	-	32,400	-	-	-	0%
270-210-53525	ASSET FORFEITURE	-	-	-	11,693	-	20,000	20,000	0%
	Total Expenditures	230,987	288,523	205,000	71,455	218,050	238,500	33,500	16%
Revenue									
270-000-43200	FEDERAL GRANTS	11,463	92,998	5,000	8,208	5,000	10,000	5,000	100%
270-000-43210	FEDERAL ASSET FORFEITURE	31,030	5,015	4,400	4,678	4,400	7,000	2,600	59%
270-000-43538	STATE GRANTS	180,089	169,089	200,000	57,282	200,000	200,000	-	0%
270-000-48100	INTEREST INCOME	1,483	12,156	7,000	5,154	7,000	8,000	1,000	14%
270-000-48500	DONATIONS	29,620	50,367	23,500	20,895	24,055	23,500	-	0%
270-000-48900	SETTLEMENT PROCEEDS	14,391	87,135	-	-	35,000	35,000	35,000	0%
	Total Revenue	268,076	416,760	239,900	96,217	275,455	283,500	38,600	18%
Fund 270 - PUBLIC SAFETY GRANT/DONATION FUND:									
	TOTAL ESTIMATED REVENUES	268,076	416,760	239,900	96,217	275,455	283,500	43,600	18%
	TOTAL APPROPRIATIONS	230,987	288,523	205,000	71,455	218,050	238,500	33,500	16%
	NET OF REVENUES & APPROPRIATIONS:	37,089	128,237	34,900	24,762	57,405	45,000	10,100	29%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 CALEDONIA STATION #10 | FUND 275

Description

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



SHARED FIRE STATION #10

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance		
								Amt	%	
Fund: 275 FIRE STATION #10 FUND										
Expenditure										
275-000-53100	OFFICE SUPPLIES	-	100	-	-	-	-	-	0%	
275-000-53300	MAINTENANCE SUPPLIES	14,059	8,198	13,000	5,962	13,000	13,000	-	0%	
275-000-53700	UTILITIES	11,280	10,767	14,000	6,098	14,000	14,000	-	0%	
275-150-57650	WRITE OFF/BAD DEBT	-	2,174	-	-	-	-	-	0%	
Total Expenditures		25,339	21,239	27,000	12,060	27,000	27,000	-	0%	
Revenue										
275-000-47310	INTERGOVERNMENTAL CHARGES	38,437	19,492	27,000	12,738	27,000	27,000	-	0%	
275-000-48110	INTEREST INCOME-LGIP	-	-	1,000	392	1,000	-	(1,000)	-100%	
Total Revenue		38,437	19,492	28,000	13,130	28,000	27,000	(1,000)	-4%	
Fund 275 - FIRE STATION #10 FUND:										
TOTAL ESTIMATED REVENUES		38,437	19,492	28,000	13,130	28,000	27,000	(1,000)	-4%	
TOTAL APPROPRIATIONS		25,339	21,239	27,000	12,060	27,000	27,000	-	0%	
NET OF REVENUES & APPROPRIATIONS:		13,098	(1,747)	1,000	1,070	1,000	-	(1,000)	-100%	

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VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 DEBT SERVICE | FUND 300

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. Revenues and expenditures in this fund include Caledonia's contribution to debt service.

In 2023, the Village sold \$3.50 of Notes to fund Capital and Road projects.

In 2024, the Village sold \$5.05 million of Notes to fund infrastructure projects for a development.

In 2025, the Village budgeted to borrow funds to fund an infrastructure project and some capital items, but has not yet borrowed those funds.

In 2026, the Village budgeted to borrow funds for a purchase of a Fire Truck, Roadways and Park improvements.

Over the past four years, even with additional borrowings, the Village has reduced its debt supported by levy by \$9 million dollar through scheduled debt payments.



DEBT SERVICE

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance	
								Amt	%
Fund: 300 DEBT SERVICE FUND									
Expenditure									
300-000-54110	FISCAL /BANK CHARGES	4,200.00	4,000.00	6,000.00	200.00	6,000.00	6,000.00	-	0%
300-000-58100	PRINCIPAL PAYMENTS	6,488,562	3,670,596	3,792,721	3,792,721	3,792,721	3,858,289	65,568	2%
300-000-58200	INTEREST EXPENSE	10,035,527	1,705,124	1,587,203	786,997	1,587,203	1,532,910	(54,293)	-3%
	Expenditure	16,528,289	5,379,720	5,385,924	4,579,918	5,385,924	5,397,199	11,275	0%
Revenue									
300-000-41110	PROPERTY TAX	3,345,085	3,777,393	4,095,248	4,095,248	4,095,248	3,928,697	(166,551)	-4%
300-000-47310	INTERGOVERNMENTAL CHARGES	-	1,284,921	1,284,676	945,532	1,284,676	1,284,425	(251)	0%
300-000-48100	INTEREST INCOME	33,808	87,935	52,000	115,069	52,000	52,000	-	0%
300-000-49115	PREMIUM ON DEBT	155,477	-	-	-	-	-	-	0%
300-000-49230	TRANSFER FROM CAPITAL	12,641,640	132,102	-	-	-	-	-	0%
300-000-49243	TRANSFER FROM TRUST & AGENCY	188,084	2,461,719	-	-	-	-	-	0%
300-000-49999	FUND BALANCE APPLIED	-	-	-	-	-	132,077	132,077	0%
	Revenue	16,364,094	7,744,070	5,431,924	5,155,849	5,431,924	5,397,199	(34,725)	-1%
Fund 300 - DEBT SERVICE FUND:									
	TOTAL ESTIMATED REVENUES	16,364,094	7,744,070	5,431,924	5,155,849	5,431,924	5,397,199	(34,725)	-1%
	TOTAL APPROPRIATIONS	16,528,289	5,379,720	5,385,924	4,579,918	5,385,924	5,397,199	11,275	0%
	NET OF REVENUES & APPROPRIATIONS:	(164,195)	2,364,350	46,000	575,931	46,000	-	(46,000)	-100%

**Village of Mount Pleasant
Debt Service Schedule by Fund**

Issue	Int Rate	Balance 12/31/2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Village Debt Levy												
2015A	23.00-2.75%	910,000	185,000	185,000	180,000	180,000	180,000					
\$6,180,000 Bonds dated 5/14/15			20,875	16,713	12,150	7,425	2,475					
2016A	2.00%	515,000	515,000									
\$4,140,000 Notes dated 6/22/16			5,150									
2017A		5,115,000	400,000	410,000	415,000	430,000	440,000	450,000	465,000	395,000	410,000	420,000
\$8,965,000 Bond dated 10/5/17			138,248	126,148	116,860	106,298	94,873	82,635	69,473	56,573	44,498	32,048
2019A		3,560,000	850,000	855,000	855,000	1,000,000						
\$8,125,000 Notes dated 6/19/19			129,650	91,300	57,100	20,000						
2021A	2.00-3.00%	3,655,000	310,000	465,000	470,000	790,000	805,000	815,000				
\$5,015,000 Notes dated 3/11/21			88,800	77,175	63,150	44,250	24,350	8,150				
2022B	4.00-5.00%	3,845,000	475,000	495,000	525,000	550,000	575,000	600,000	625,000			
\$4,470,000 Notes datd 5/3/22 Premium			162,375	138,125	112,625	85,750	60,500	37,000	12,500			
2023A		3,305,000	345,000	360,000	380,000	400,000	420,000	445,000	465,000	490,000		
Promisory Notes Dated 6/2/23			156,625	139,000	120,500	101,000	80,500	58,875	36,125	12,250		
2026 Notes	4.00%		-	455,000	465,000	475,000	490,000	500,000	515,000	530,000	550,000	565,000
\$5,130,000			193,000	142,869	131,783	120,290	108,054	94,784	80,365	64,790	48,071	30,030
Total Village Debt Levy Principal		20,905,000	3,080,000	3,225,000	3,290,000	3,825,000	2,910,000	2,810,000	2,070,000	1,415,000	960,000	985,000
Total Village Debt Levy Interest			894,723	731,330	614,168	485,013	370,752	281,444	198,463	133,613	92,569	62,078
Other Debt in DS Fund												
2021 CWFL Caledonia Portion		23,389,241	615,055	632,892	651,246	670,132	689,565	709,563	730,140	751,314	773,102	795,522
			669,370	651,274	632,654	613,495	593,779	573,492	552,616	531,135	509,031	486,286
2021 CWFL - Sturtevant Portion		2,404,637	63,234	65,067	66,954	68,896	70,894	72,950	75,065	77,242	79,482	81,787
			68,818	66,957	65,043	63,073	61,046	58,960	56,814	54,606	52,333	49,995
Total Other Debt Service		25,793,878	678,289	697,959	718,200	739,028	760,459	782,513	805,206	828,556	852,585	877,310
			738,187	718,232	697,697	676,568	654,825	632,452	609,430	585,740	561,364	536,280
Total Debt Levy Principal			3,758,289									
Total Debt Levy Interest			1,632,910									
Tax Levy Needed			3,974,723	3,956,330	3,904,168	4,310,013	3,280,752	3,091,444	2,268,463	1,548,613	1,052,569	1,047,078

**Village of Mount Pleasant
Debt Service Schedule by Fund**

Issue	Int Rate	Balance 12/31/2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
TID 1												
2016B	2.00-2.25%	945,000	485,000	460,000								
\$4,770,000 Bonds dated 6/22/16			18,900	9,200								
State Trust Fund Loan	3.75%	1,651,235	250,532	259,927	269,558	279,783	290,275	301,160				
\$2,770,000 dated 3/25/20			61,921	52,526	42,896	32,671	22,179	11,294				
2021A	2.00-3.00%	595,000	290,000	305,000								
\$1,775,000 Notes dated 3/11/21			13,500	4,575								
Total TID 1		3,191,235	1,025,532	1,024,927	269,558	279,783	290,275	301,160	-	-		
			94,321	66,301	42,896	32,671	22,179	11,294	-	-		
TID 2												
2019A	4.00-5.00%	845,000	260,000	285,000	300,000							
\$1,960,000 Notes dated 6/19/19			29,900	17,700	6,000							
Total TID 2		845,000	260,000	285,000	300,000	-	-	-	-	-		
			29,900	17,700	6,000	-	-	-	-	-		
TID 3												
2017A	2.60-4.00%	865,000	75,000	80,000	80,000	85,000	85,000	85,000	90,000	90,000	95,000	100,000
\$1,305,000 Bonds dated 10/5/17			23,150	20,850	19,050	16,988	14,756	12,419	9,900	7,200	4,425	1,500
2017B	2.60-4.00%	2,930,000	255,000	265,000	270,000	280,000	285,000	295,000	305,000	315,000	325,000	335,000
\$4,400,000 Bonds dated 10/5/17			84,900	76,355	69,265	61,700	53,648	45,090	35,938	26,249	16,088	5,444
Total TID 3		3,795,000	330,000	345,000	350,000	365,000	370,000	380,000	395,000	405,000	420,000	435,000
			108,050	97,205	88,315	78,688	68,404	57,509	45,838	33,449	20,513	6,944
TID 4												
2015B	3.00-3.50%	1,450,000	130,000	135,000	140,000	145,000	145,000	150,000	150,000	150,000	150,000	155,000
\$2,105,000 Bonds			46,888	42,988	38,938	34,738	30,388	25,675	20,800	15,925	10,675	5,425
TID 5												
2022A	3.00%	20,510,000	-	20,510,000								
\$20,510,000 Notes dated 3/15/22			615,300	307,650								
TID 7												
2024 Notes	4.0 - 5.0 %	5,005,000		185,000	190,000	195,000	210,000	220,000	235,000	240,000	260,000	270,000
\$5,005,000 Notes			223,100	218,475	209,100	199,475	189,350	178,600	167,225	155,350	142,850	129,600
Capitalized Interest			(176,500)									
Total Gen Obligation Debt All Funds		55,701,235	4,825,532	25,709,927	4,539,558	4,809,783	3,925,275	3,861,160	2,850,000	2,210,000	1,790,000	1,845,000
Total GO Interest due			2,012,281	1,481,648	999,417	830,584	681,072	554,522	432,326	338,337	266,607	204,047
Capitalized Interest			(176,500)	-	-	-	-	-	-	-	-	-

**Village of Mount Pleasant
Debt Service Schedule by Fund**

Issue	Int Rate	Balance 12/31/2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Revenue Debt												
TID 5												
2018A Revenue Bond dated 10/4/18		118,900,000	1,000,000 5,779,650	1,000,000 5,734,650	1,295,000 5,677,275	1,355,000 5,611,025	1,430,000 5,541,400	1,505,000 5,468,025	1,575,000 5,391,025	1,650,000 5,322,775	5,050,000 5,167,650	5,280,000 4,935,800
2021 CWFL Clean Water Loan dated 6/9/21		42,120,853	1,107,631 1,205,444	1,139,752 1,172,857	1,172,805 1,139,325	1,206,816 1,104,820	1,241,814 1,069,315	1,277,827 1,032,781	1,314,883 995,186	1,353,015 956,502	1,392,253 916,695	1,432,628 875,735
Total TID 5 Revenue Debt		161,020,853	2,107,631	2,139,752	2,467,805	2,561,816	2,671,814	2,782,827	2,889,883	3,003,015	6,442,253	6,712,628
Total Interest due			6,985,094	6,907,507	6,816,600	6,715,845	6,610,715	6,500,806	6,386,211	6,279,277	6,084,345	5,811,535
Sewer Fund												
2022 CWFL Clean Water Loan dated 10/12/22		3,232,050	154,620 79,563	158,519 75,614	162,517 71,566	166,616 67,415	170,818 63,160	175,126 58,798	179,542 54,326	184,070 49,740	188,713 45,040	193,472 40,220
2021 CWFL		4,296,572	112,985 122,962	116,261 119,638	119,633 116,218	123,102 112,698	126,672 109,076	130,346 105,350	134,126 101,515	138,015 97,569	142,018 93,508	146,136 89,330
City of Racine Shared Projects		3,076,500	283,120 58,742	289,173 52,623	204,499 47,489	208,562 43,385	172,634 39,632	175,987 36,245	179,407 32,792	182,894 29,271	186,449 25,681	190,074 22,020
Total Sewer		10,605,122	550,724 261,267	563,953 247,875	486,649 235,272	498,280 223,498	470,124 211,869	481,458 200,393	493,075 188,632	504,980 176,580	517,180 164,228	529,682 151,570
Total Principal - all types all funds			7,483,887	28,413,633	7,494,012	7,869,879	7,067,213	7,125,445	6,232,959	5,717,995	8,749,432	9,087,310
Total Interest - all types all funds			9,258,642	8,637,031	8,051,289	7,769,927	7,503,656	7,255,720	7,007,169	6,794,193	6,515,180	6,167,151
Total Debt Service			16,742,529	37,050,663	15,545,300	15,639,806	14,570,869	14,381,165	13,240,128	12,512,188	15,264,612	15,254,461
Debt by Fund Type												
Tax Levy Support		20,905,000	3,974,723	3,956,330	3,904,168	4,310,013	3,280,752	3,091,444	2,268,463	1,548,613	1,052,569	1,047,078
TID's		195,817,088	11,955,815	32,282,505	10,919,211	10,608,016	10,608,125	10,607,870	10,289,958	10,282,016	13,530,636	13,526,131
Sewer		10,605,122	811,991	811,829	721,921	721,778	681,992	681,851	681,707	681,560	681,408	681,252
Total (excluding Caledonia portion of CWFL)		227,327,211	16,742,529	37,050,663	15,545,300	15,639,806	14,570,869	14,381,165	13,240,128	12,512,188	15,264,612	15,254,461

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VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 CAPITAL FUND | FUND 400

Description

The Capital Fund captures revenues 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.

2026 projects include many standard items, such as \$382,000 for new police squad cars, \$100,000 for a Fire command vehicle, replacement turnout gear, IT infrastructure, and DPW equipment including a track loader, ditch mower, and lawn mowers. There are a few notable items that include: a new lease to own agreement for EMS equipment, \$100,000 for Station 9 and 10 remodel design, funds for purchasing of park land, funds for Drozd Park, and funds for the Quint Aerial Ladder Apparatus that the Village first ordered back in 2024.

Total expenditures of \$6,487,501 will be funded by \$1,175,010 of tax levy, \$3,645,144 of new debt, \$275,000 of Police Impact Fees, \$100,000 of Fire Impact fees, \$523,250 of Intergovernmental resources and \$100,000 of other resources.



CAPITAL FUND

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
Fund: 400 GENERAL CAPITAL PROJECT FUND									
Expenditure									
400-000-59210	TRANSFER TO SPECIAL REVENUE	85,644.00	75,000.00	0.00	0.00	0.00	0.00	-	0%
400-142-67120	IT INFRASTRUCTURE	-	-	-	14,926	-	-	-	0%
400-144-67100	EQUIPMENT/FURNITURE	20,842	-	-	5,363	-	-	-	0%
400-145-67100	EQUIPMENT/FURNITURE	-	-	-	-	-	57,000	57,000	0%
400-145-67120	IT INFRASTRUCTURE	7,524	90,524	191,000	9,392	191,000	25,000	(166,000)	-87%
400-145-67150	BUILDING IMPROVEMENTS	25,937	33,261	-	1,276	-	-	-	0%
400-145-67160	RADIO/RADIO INFRASTRUCTURE	-	5,220	-	-	-	-	-	0%
400-150-67120	IT INFRASTRUCTURE	-	124,751	-	206,590	-	-	-	0%
400-160-67100	EQUIPMENT/FURNITURE	235	1,752	-	460	-	-	-	0%
400-160-67150	BUILDING IMPROVEMENTS	-	2,800	451,000	23,000	451,000	-	(451,000)	-100%
400-160-67311	PAVING	-	-	185,000	1,442	185,000	-	(185,000)	-100%
400-210-67100	EQUIPMENT/FURNITURE	57,113	97,521	143,000	76,009	143,000	79,000	(64,000)	-45%
400-210-67120	IT INFRASTRUCTURE	19,861	36,604	24,000	39,048	24,000	-	(24,000)	-100%
400-210-67130	VEHICLES	226,673	160,006	300,000	150,588	300,000	382,000	82,000	27%
400-220-67100	EQUIPMENT/FURNITURE	203,450	122,953	118,000	86,062	118,000	480,672	362,672	307%
400-220-67120	IT INFRASTRUCTURE	16,136	17,301	20,000	3,000	20,000	22,000	2,000	10%
400-220-67130	VEHICLES	382,318	264,422	400,000	176,201	400,000	2,112,974	1,712,974	428%
400-220-67150	BUILDING IMPROVEMENTS	94,937	19,421	17,500	-	17,500	118,000	100,500	574%
400-240-67130	VEHICLES	23,892	-	-	-	-	25,000	25,000	0%
400-310-53500	OPERATIONS SUPPLIES	17,772	-	-	-	-	-	-	0%
400-311-67100	EQUIPMENT/FURNITURE	442,627	40,615	140,000	39,910	140,000	228,500	88,500	63%
400-311-67130	VEHICLES	224,797	654,109	444,000	233,436	444,000	52,500	(391,500)	-88%
400-311-67310	CCM/JARAMILLO DEVEL. INFRASTRU	-	-	3,000,000	-	-	-	(3,000,000)	-100%
400-311-67312	EROSION CONTROL	-	-	86,000	77,832	86,000	-	(86,000)	-100%
400-520-67100	EQUIPMENT/FURNITURE	-	14,775	12,000	-	9,300	21,000	9,000	75%
400-520-67130	VEHICLES	-	43,055	-	-	-	-	-	0%
400-520-67300	LAND	381,529	-	-	-	-	460,000	460,000	0%
400-520-67310	LAND IMPROVEMENTS	-	22,930	11,500	48,559	9,200	1,754,758	1,743,258	15159%
Total Operating		2,231,287	1,827,020	5,543,000	1,193,094	2,538,000	5,818,404	275,404	5%

CAPITAL FUND

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
Revenue									
400-000-41100	PROPERTY TAX	838,000	879,900	1,175,010	868,948	1,175,010	1,175,010	-	0%
400-000-47310	INTERGOVERNMENTAL CHARGES	79,114	77,631	120,212	77,631	120,212	523,250	403,038	335%
400-000-48100	INTEREST INCOME	64,680	40,928	62,000	22,059	62,000	20,000	(42,000)	-68%
400-000-48300	SALE OF FIXED ASSETS	27,908	76,630	30,000	11,441	30,000	80,000	50,000	167%
400-000-49120	DEBT PROCEEDS	886,000	-	3,800,000	-	-	3,645,144	(154,856)	-4%
400-000-49200	TRANSFER FROM GENERAL FUND	379,029	-	396,800	-	396,800	-	(396,800)	-100%
400-000-49210	TRANSFER FROM SPECIAL REVENUE	90,000	-	160,000	-	160,000	375,000	215,000	134%
Total Revenue		2,364,731	1,075,089	5,744,022	980,079	1,944,022	5,818,404	74,382	1%
Fund 400 - GENERAL CAPITAL PROJECT FUND:									
TOTAL ESTIMATED REVENUES		2,364,731	1,075,089	5,744,022	980,079	1,944,022	5,818,404	74,382	1%
TOTAL APPROPRIATIONS		2,231,287	1,827,020	5,543,000	1,193,094	2,538,000	5,818,404	275,404	5%
NET OF REVENUES & APPROPRIATIONS:		133,444	(751,931)	201,022	(213,015)	(593,978)	-	(201,022)	-100%

CAPITAL PLAN 2026-2030

Account Number	Description	ADOPTED				
		2026	2027	2028	2029	2030
INFORMATION TECHNOLOGY						
	CAPITAL OUTLAY-PRINTERS	-	-	10,000	-	-
	CAPITAL OUTLAY-SERVERS	-	25,000	-	-	-
	CAPITAL OUTLAY FIREWALL DEVICE	-	-	-	10,000	-
	IT NAS UNIT	-	26,000	-	-	-
	CAPITAL OUTLAY CONFERENCE ROOM IMPROVMENTS	-	-	15,000	-	-
	SECURITY CAMERA REPLACEMENT	-	10,000	-	5,000	-
	SERVER RM UPS BATTERIES	-	-	10,000	-	-
	ST 9 RADIO RELAY	-	10,000	-	15,000	-
	Village Board Devices	15,000	-	-	-	-
	Park Bldg & Smolenski Park Door Access and Cameras	42,000	-	-	-	-
	Network Equipment	15,000	-	-	-	-
	Wireless & Radio Components	10,000	-	10,000	-	-
	HIGH PERFORMANCE COMPUTING NEEDS	-	-	-	-	-
	NET INFRASTRUCTURE	-	-	10,000	35,000	-
	SECURITY PANELS	-	-	15,000	-	-
	TOTAL IT DEPARTMENT	82,000	71,000	70,000	65,000	-
LAW ENFORCEMENT						
	Light Tower	11,000				
	Rifle/Handgun Optics	10,000				
	Radar Feedback Sign	5,000				
	Radios	28,000				
		-				
	Squad Laptops	25,000	24,000	24,000	24,000	-
	Squad Cars	382,000	310,000	315,000	320,000	-
	ARBITRATOR SQUAD CAMERAS	-	32,000	32,000	32,000	-
	TOTAL LAW ENFORCEMENT	461,000	366,000	371,000	376,000	-
SOUTH SHORE FIRE						
	Fire Command Vehicle	100,000	-	-	-	-
	Thermal Imaging cameras	50,000	-	-	-	-
	ENGINE 10	-	950,000	-	-	-
	FIRE - POWER LOAD SYSTEM & COT	-	90,000	95,000	-	-
	Ladder Truck	2,012,974	-	-	-	-
	Radios	269,097	32,000	33,500	35,000	-
	FIRE - HEART MONITORS/LUCAS CP	-	100,000	100,000	100,000	-

CAPITAL PLAN 2026-2030

Account Number	Description	ADOPTED				
		2026	2027	2028	2029	2030
	FIRE - IT EQUIPMENT	22,000	22,000	23,000	24,000	-
	CAPITAL OUTLAY-COMMAND CAR	-	-	-	70,000	-
	FIRE STATION EQUIPMENT	25,000	20,000	21,000	22,000	-
	Station 10 Repairs	18,000	18,000	19,000	20,000	-
	FIRE-RESCUE TASK FORCE PPE	-	-	10,000	-	-
	EMS Equipment	258,172	-	-	-	-
	Station 9 & 10 Remodel Design	100,000	-	-	-	-
	FIRE- HEAVY RESCUE	-	-	950,000	-	-
	FIRE- TRAINING CENTER	-	-	-	-	-
	PERSONAL PROTECTIVE EQUIPMENT	47,500	47,500	49,000	51,000	-
	FIRE- BREATHING APPARATUS	-	500,000	-	-	-
	FIRE- LIFT TRUCK	-	100,000	-	-	-
	TID 5 - QUINT	-	100,000	-	-	-
	TOTAL SSFD	2,902,743	1,979,500	1,300,500	322,000	-
INSPECTIONS						
	INSPECTIONS VEHICLE	25,000	-	30,000	-	-
	TOTAL INSPECTIONS	25,000	-	30,000	-	-
DPW OPERATIONS						
	Tractor Loader	110,000	-	-	-	-
	Ditch Mower	67,500	-	-	-	-
	Plow Truck	-	310,000	-	325,000	-
	Brine Equipment	36,000	-	-	-	-
		-	-	-	-	-
	Pick up Truck	52,500	-	45,000	-	-
	Trac Mower	15,000	-	-	16,000	-
	TOTAL DPW	281,000	310,000	45,000	341,000	-
PARKS						
	Enclosed Trailer	5,000	-	-	-	-
	Picnic Tables	16,000	-	-	-	-
	Drozdz Park Improvements	2,254,758	-	-	-	-
	Park Land purchase	460,000	-	-	-	-
	TOTAL - PARKS	2,735,758	0	0	0	0
	TOTAL FUND EXPENSE	6,487,501	2,726,500	1,816,500	1,104,000	0



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 VILLAGE ROADS FUND | FUND 401

Description

The Village Roads Fund captures the annual cost of repairing Village roads. For a time, this program was principally resourced with debt revenues. In 2022, the Village Board directed that annual tax levy should be a primary funding mechanism for 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 repair. 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 cost of utility maintenance associated with the affected roads is captured in other funds and do not impact this fund.

For 2026, \$3,250,000 for 4.06 miles (spread over 2 subdivisions and two other road segments) of Village roads is appropriated.



VILLAGE ROADS

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 401 VILLAGE ROADS CAP PROJ FUND									
Expenditure									
401-000-58220	DEBT ISSUE COSTS	107,871	-	-	-	-	-	-	0%
401-000-67310	LAND IMPROVEMENTS	83,693	9,891	30,000	5,360	30,000	-	(30,000)	-100%
401-000-67311	PAVING	3,198,415	3,436,578	3,330,000	103,352	3,330,000	3,250,000	(80,000)	-2%
401-000-67312	EROSION CONTROL	102,627	1,695,662	-	-	-	-	-	0%
	Total Revenue	3,492,606	5,142,131	3,360,000	108,712	3,360,000	3,250,000	(110,000)	-3%
Revenue									
401-000-41110	PROPERTY TAX	1,781,817	1,870,900	1,570,900	1,167,976	1,570,900	1,070,900	(500,000)	-32%
401-000-42010	SPECIAL ASSESSMENTS	53,676	(90,698)	-	-	-	-	-	0%
401-000-43538	STATE GRANT	66,093	702,164	715,000	431,038	715,000	715,000	-	0%
401-000-48100	INTEREST INCOME	152,477	171,621	123,000	51,603	123,000	15,000	(108,000)	-88%
401-000-49115	PREMIUM ON DEBT	107,871	-	-	-	-	-	-	0%
401-000-49120	BOND/NOTE PROCEEDS	2,564,000	-	200,000	-	200,000	1,449,100	1,249,100	625%
401-000-49210	TRANSFER FROM SPECIAL REVENUE	50,000	50,000	-	-	-	-	-	0%
	Total Revenue	4,775,934	2,703,987	2,608,900	1,650,617	2,608,900	3,250,000	641,100	25%
Fund 401 - VILLAGE ROADS CAP PROJ FUND:									
	TOTAL ESTIMATED REVENUES	4,775,934	2,703,987	2,608,900	1,650,617	2,608,900	3,250,000	641,100	25%
	TOTAL APPROPRIATIONS	3,492,606	5,142,131	3,360,000	108,712	3,360,000	3,250,000	(110,000)	-3%
	NET OF REVENUES & APPROPRIATIONS:	1,283,328	(2,438,144)	(751,100)	1,541,905	(751,100)	-	751,100	0%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 TAX INCREMENT DISTRICT NO. 1 | FUND 410

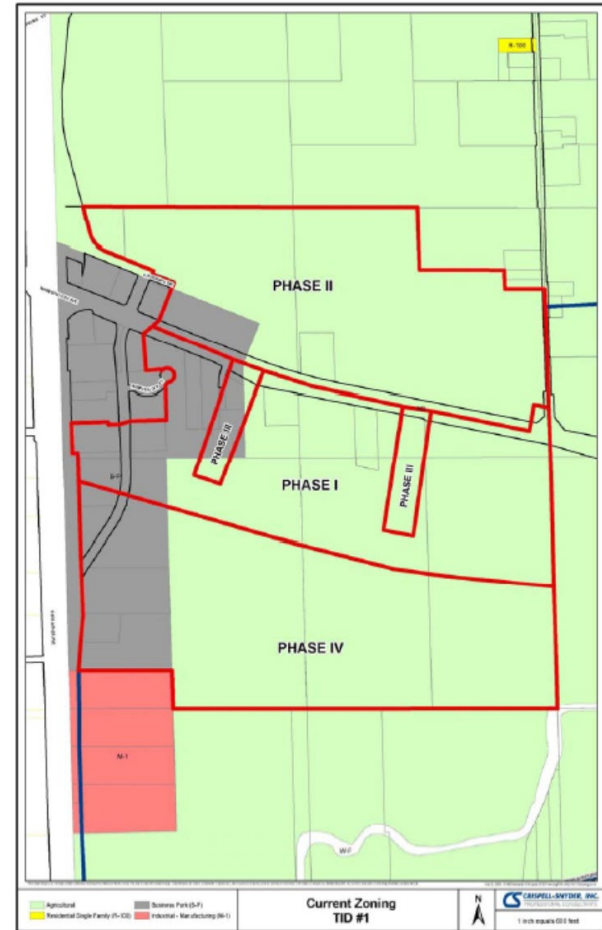
Description

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 \$161,700,000 of incremental value created through January 1, 2025. The January 1, 2024 value was \$158,600,000.

On December 31, 2024, the TID had \$3,200,000 of outstanding debt. The village also has municipal revenue obligations for the remaining life of the TID.

In 2022, the Joint Review Board (JRB) 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 #1

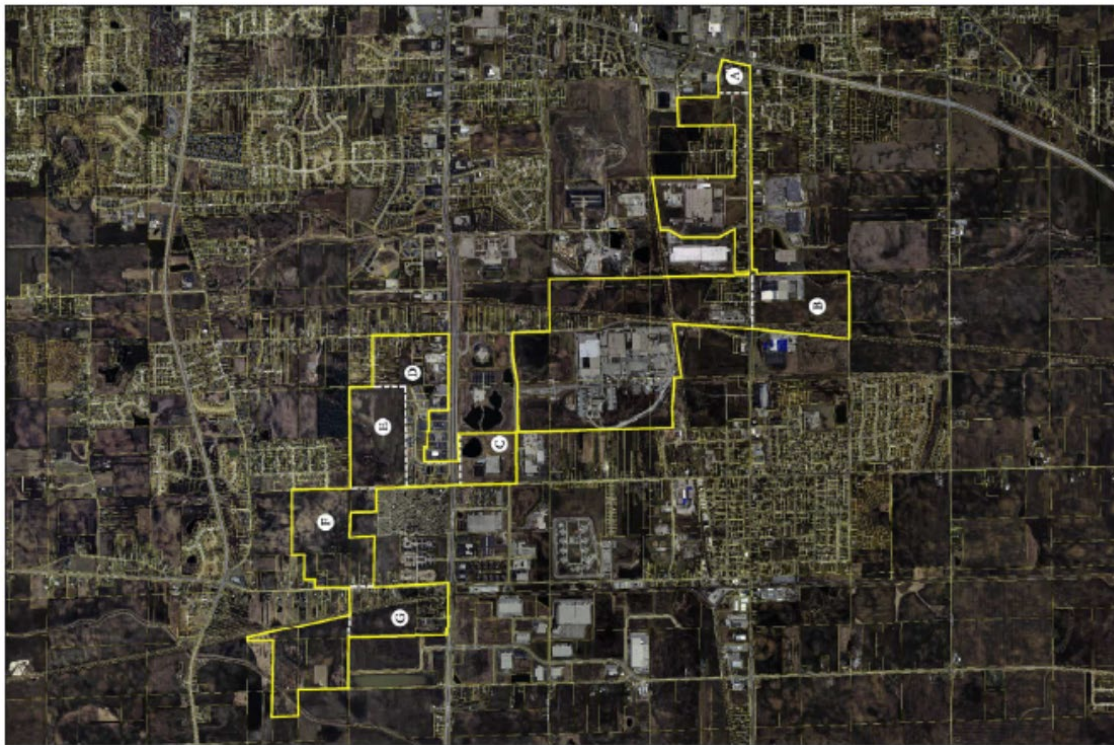
GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 410 TID 1									
Expenditure									
410-000-51000	SALARIES	185,938	111,030	131,109	56,015	131,109	121,252	(9,857)	-8%
410-000-51025	OVERTIME	16	138	-	2	-	-	-	0%
410-000-51100	FICA	13,403	8,026	10,030	4,108	10,030	9,096	(934)	-9%
410-000-51125	HEALTH INSURANCE	27,587	19,858	25,654	9,772	25,654	22,154	(3,500)	-14%
410-000-51135	DENTAL INSURANCE	1,947	1,539	2,421	773	2,421	1,641	(780)	-32%
410-000-51140	LIFE INSURANCE	338	201	250	82	250	248	(2)	-1%
410-000-51145	WISCONSIN RETIREMENT	11,474	7,577	9,017	3,842	9,017	8,596	(421)	-5%
410-000-51150	WORKER'S COMPENSATION	2,673	1,799	2,008	1,646	2,008	700	(1,308)	-65%
	Total Salary & Benefits	243,376	150,168	180,489	76,240	180,489	163,687	(16,802)	-9%
410-000-54000	CONTRACTED SERVICES	27,774	26,650	19,607	18,528	19,607	20,195	588	3%
410-000-54100	PROFESSIONAL SERVICES	7,455	13,465	25,000	2,415	25,000	15,000	(10,000)	-40%
410-000-54102	FINANCIAL CONSULTING FEES	-	1,214	1,600	75	100	-	(1,600)	-100%
410-000-54103	LEGAL FEES	-	2,755	3,000	-	3,000	-	(3,000)	-100%
410-000-54110	FISCAL /BANK CHARGES	-	-	-	-	200	200	200	0%
410-000-54200	ECONOMIC ASSISTANCE	1,821,040	1,499,579	920,000	-	821,000	654,000	(266,000)	-29%
410-000-58100	PRINCIPAL PAYMENTS	-	1,032,539	1,031,477	526,477	1,031,477	1,025,532	(5,945)	-1%
410-000-58200	INTEREST EXPENSE	-	148,465	122,102	98,677	122,102	94,321	(27,781)	-23%
410-000-59210	TRANSFER TO SPECIAL REVENUE	44,000	33,000	22,000	-	22,000	22,000	-	0%
410-000-59220	TRANSFER TO DEBT SERVICE	1,203,204	-	-	-	-	-	-	0%
	Total Operating	3,103,473	2,757,667	2,144,786	646,172	2,044,486	1,831,248	(313,538)	-15%
	Total Department Expenses:	3,346,849	2,907,835	2,325,275	722,412	2,224,975	1,994,935	(330,340)	-14%
Revenue									
410-000-41120	TAX INCREMENT	2,063,952	2,864,794	2,988,000	1,887,333	2,988,000	2,526,000	(462,000)	-15%
410-000-41150	PERSONAL PROPERTY TAXES	-	1,251	137,917	137,917	137,917	137,917	-	0%
410-000-42010	SPECIAL ASSESSMENTS	381,447	205,871	-	-	-	-	-	0%
410-000-43411	EXEMPT COMPUTER AID	725	725	-	-	725	725	725	0%
410-000-48100	INTEREST INCOME	90,790	172,061	106,000	99,872	106,000	124,000	18,000	17%
410-000-48110	INTEREST INCOME - SPECIAL ASSESSMENTS	238,569	104,137	-	-	-	-	-	0%
	Total Revenue	2,775,483	3,348,839	3,231,917	2,125,122	3,232,642	2,788,642	(443,275)	-14%
Fund 410 - TID 1:									
	TOTAL ESTIMATED REVENUES	2,775,483	3,348,839	3,231,917	2,125,122	3,232,642	2,788,642	(443,275)	-14%
	TOTAL APPROPRIATIONS	3,346,849	2,907,835	2,325,275	722,412	2,224,975	1,994,935	(330,340)	-14%
	NET OF REVENUES & APPROPRIATIONS:	(571,366)	441,004	906,642	1,402,710	1,007,667	793,707	(112,935)	-12%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 TAX INCREMENT DISTRICT NO. 2 | FUND 420

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. The TID had \$193,324,900 of incremental value created through January 1, 2025. The January 1, 2024 value was \$166,290,500. As of December 31, 2024, the TID has \$845,000 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 #2

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 420 TID 2									
Expenditure									
420-000-51000	SALARIES	185,935	117,719	142,516	61,194	142,516	131,840	(10,676)	-7%
420-000-51025	OVERTIME	16	138	-	2	-	-	-	0%
420-000-51100	FICA	13,402	8,813	10,903	4,493	10,903	9,906	(997)	-9%
420-000-51125	HEALTH INSURANCE	27,587	21,597	27,454	10,584	27,454	23,887	(3,567)	-13%
420-000-51135	DENTAL INSURANCE	1,946	1,628	2,580	813	2,580	1,719	(861)	-33%
420-000-51140	LIFE INSURANCE	338	216	270	90	270	266	(4)	-1%
420-000-51145	WISCONSIN RETIREMENT	11,474	8,303	9,810	4,202	9,810	9,358	(452)	-5%
420-000-51150	WORKER'S COMPENSATION	2,673	1,817	2,299	1,885	2,299	715	(1,584)	-69%
	Total Salary & Benefits	243,371	160,231	195,832	83,263	195,832	177,691	(18,141)	-9%
420-000-54000	CONTRACTED SERVICES	28,874	26,650	-	18,528	-	20,195	20,195	0%
420-000-54100	PROFESSIONAL SERVICES	4,955	20,274	-	2,775	-	-	-	0%
420-000-54102	FINANCIAL CONSULTING FEES	-	466	-	113	-	-	-	0%
420-000-54103	LEGAL FEES	-	1,125	-	-	-	-	-	0%
420-000-54200	ECONOMIC ASSISTANCE	1,091,541	899,824	1,093,200	-	1,093,200	1,406,000	312,800	29%
420-000-58100	PRINCIPAL PAYMENTS	-	205,000	235,000	235,000	235,000	260,000	25,000	11%
420-000-58200	INTEREST EXPENSE	-	53,275	42,275	24,075	42,275	29,900	(12,375)	-29%
420-000-59210	TRANSFER TO SPECIAL REVENUE	82,000	61,500	42,000	-	42,000	42,000	-	0%
420-000-59220	TRANSFER TO DEBT SERVICE	402,355	-	-	-	-	-	-	0%
420-000-67310	LAND IMPROVEMENTS	(207,653)	-	-	-	-	-	-	0%
420-000-67311	PAVING	84,533	-	-	-	-	-	-	0%
420-150-57650	WRITE OFF/BAD DEBT	-	27,509	-	-	-	-	-	0%
	Total Operating	1,486,605	1,295,623	1,412,475	280,491	1,412,475	1,758,095	345,620	24%
	Total Department Expenses:	1,729,976	1,455,854	1,608,307	363,754	1,608,307	1,935,786	327,479	20%
Revenue									
420-000-41120	TAX INCREMENT	2,593,670	2,769,572	4,251,700	1,978,104	4,251,700	3,020,000	(1,231,700)	-29%
420-000-41150	PERSONAL PROPERTY TAXES	-	8,828	338,386	338,386	338,386	338,388	2	0%
420-000-43411	EXEMPT COMPUTER AID	280,461	280,461	-	-	-	-	-	0%
420-000-48100	INTEREST INCOME	156,744	172,402	121,000	148,534	121,000	196,000	75,000	62%
420-000-48902	DEVELOPER MAKE-UP PAYMENTS	-	-	99,300	-	-	-	(99,300)	-100%
420-000-48910	MISCELLANEOUS REVENUE	-	1,146	-	-	-	-	-	0%
	Total Revenue	3,030,875	3,232,409	4,810,386	2,465,024	4,711,086	3,554,388	(1,255,998)	-26%
Fund 420 - TID 2:									
	TOTAL ESTIMATED REVENUES	3,030,875	3,232,409	4,810,386	2,465,024	4,711,086	3,554,388	(1,255,998)	-26%
	TOTAL APPROPRIATIONS	1,729,976	1,455,854	1,608,307	363,754	1,608,307	1,935,786	327,479	20%
	NET OF REVENUES & APPROPRIATIONS:	1,300,899	1,776,555	3,202,079	2,101,270	3,102,779	1,618,602	(1,583,477)	-49%

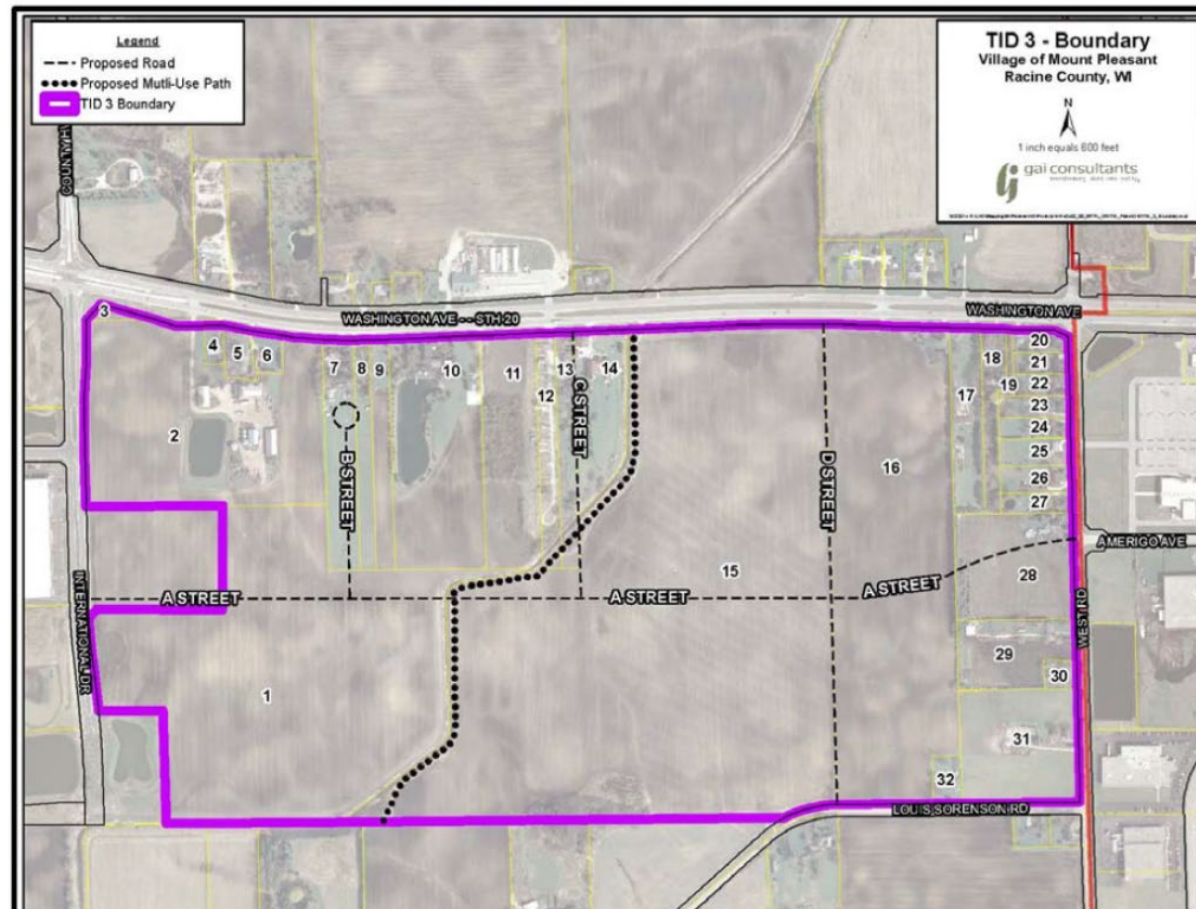
Description

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. The TID had \$50,911,700 of incremental value created through January 1, 2025. The January 1, 2024 value was \$49,364,900.

As of December 31, 2024, the TID has \$3,800,000 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 #3

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 430 TID 3									
Expenditure									
430-000-51000	SALARIES	88,785	88,021	98,111	41,462	98,111	97,128	(983)	-1%
430-000-51100	FICA	6,418	6,366	7,505	3,057	7,505	7,250	(255)	-3%
430-000-51125	HEALTH INSURANCE	12,126	14,502	17,440	6,789	17,440	16,585	(855)	-5%
430-000-51135	DENTAL INSURANCE	852	1,079	1,698	509	1,698	1,131	(567)	-33%
430-000-51140	LIFE INSURANCE	140	157	197	57	197	203	6	3%
430-000-51145	WISCONSIN RETIREMENT	5,414	5,978	6,724	2,882	6,724	6,993	269	4%
430-000-51150	WORKER'S COMPENSATION	1,622	982	1,128	925	1,128	405	(723)	-64%
	Total Salary & Benefits	115,357	117,085	132,803	55,681	132,803	129,695	(3,108)	-2%
430-000-54000	CONTRACTED SERVICES	28,874	26,650	-	-	-	-	-	0%
430-000-54100	PROFESSIONAL SERVICES	3,552	6,604	-	1,982	-	-	-	0%
430-000-54102	FINANCIAL CONSULTING FEES	-	173	-	75	75	-	-	0%
430-000-54103	LEGAL FEES	-	115	-	-	-	-	-	0%
430-000-54110	FISCAL /BANK CHARGES	-	-	-	600	600	600	600	0%
430-000-58100	PRINCIPAL PAYMENTS	-	305,000	320,000	320,000	320,000	330,000	10,000	3%
430-000-58200	INTEREST EXPENSE	-	132,450	120,675	63,350	120,675	108,050	(12,625)	-10%
430-000-59210	TRANSFER TO SPECIAL REVENUE	20,000	20,000	20,000	-	20,000	20,000	-	0%
430-000-59220	TRANSFER TO DEBT SERVICE	438,750	-	-	-	-	-	-	0%
	Total Operating	491,176	490,992	460,675	386,007	461,350	458,650	(2,025)	0%
	Total Department Expenses:	606,533	608,077	593,478	441,688	594,153	588,345	(5,133)	-1%
Revenue									
430-000-41120	TAX INCREMENT	607,234	850,089	927,300	587,219	927,300	795,300	(132,000)	-14%
430-000-41150	PERSONAL PROPERTY TAXES	-	-	-	298	298	298	298	0%
430-000-48100	INTEREST INCOME	5,483	12,554	7,000	14,116	7,000	18,000	11,000	157%
	Total Revenue	612,717	862,643	934,300	601,633	934,598	813,598	(120,702)	-13%
Fund 430 - TID 3:									
	TOTAL ESTIMATED REVENUES	612,717	862,643	934,300	601,633	934,598	813,598	(120,702)	-13%
	TOTAL APPROPRIATIONS	606,533	608,077	593,478	441,688	594,153	588,345	(5,133)	-1%
	NET OF REVENUES & APPROPRIATIONS:	6,184	254,566	340,822	159,945	340,445	225,253	(115,569)	-34%



**VILLAGE OF MOUNT PLEASANT
ANNUAL OPERATING BUDGET 2026
TAX INCREMENT DISTRICT NO. 4 | FUND 440**

Description

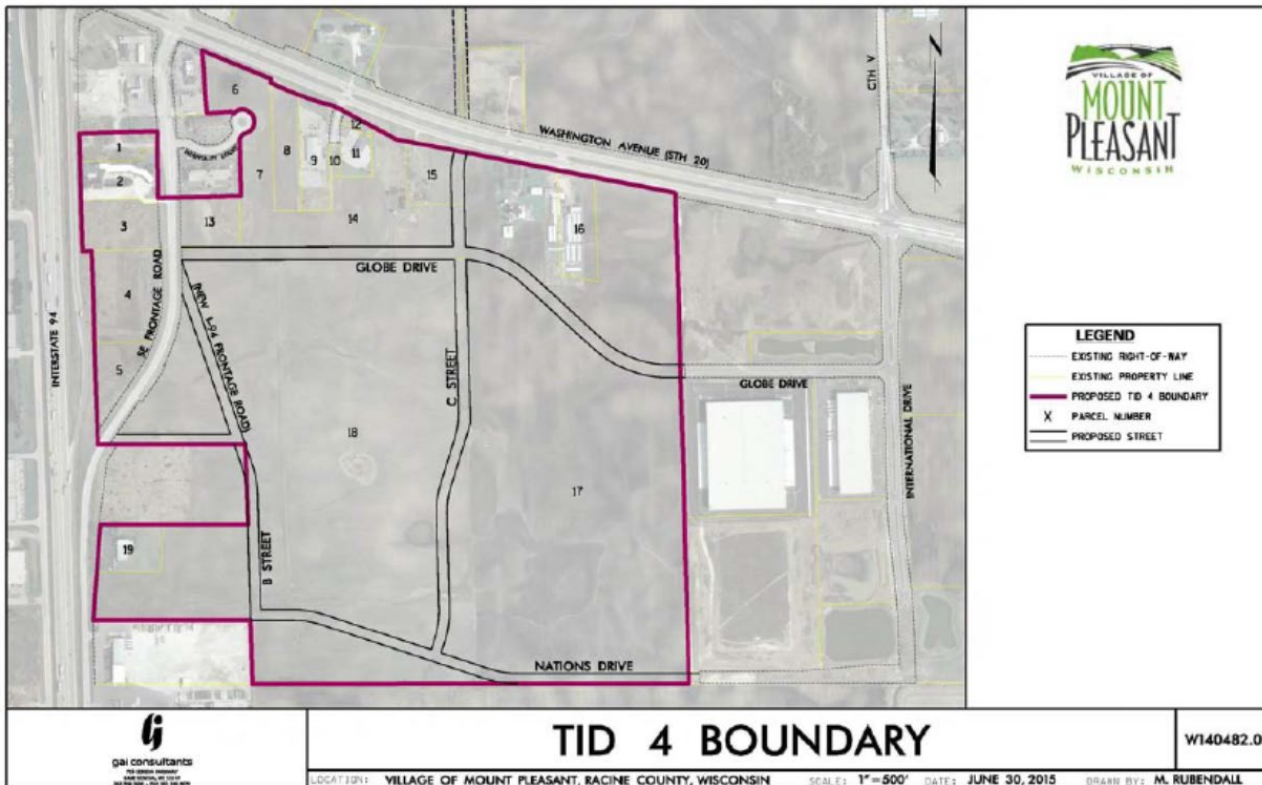
The JRB created TID 4 on August 10, 2015, as a mixed-use district to foster industrial and commercial development. The initial project plan included \$19,400,000 for water, sanitary sewers, storm sewers, and road projects over four phases. The expenditure period ends on August 10, 2030.

The project plan projected \$136,000,000 of incremental value. The TID had \$77,520,100 of incremental value created through January 1, 2025. The January 1, 2024 value was \$80,294,700.

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 had \$1,450,000 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 #4

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 440 TID 4									
Expenditure									
440-000-51000	SALARIES	28,366	29,059	31,245	12,862	31,245	30,125	(1,120)	-4%
440-000-51100	FICA	2,058	2,113	2,391	950	2,391	2,253	(138)	-6%
440-000-51125	HEALTH INSURANCE	3,806	4,649	5,336	2,099	5,336	5,128	(208)	-4%
440-000-51135	DENTAL INSURANCE	271	365	516	164	516	364	(152)	-29%
440-000-51140	LIFE INSURANCE	39	48	58	17	58	59	1	2%
440-000-51145	WISCONSIN RETIREMENT	1,665	1,931	2,076	894	2,076	2,169	93	4%
440-000-51150	WORKER'S COMPENSATION	301	249	279	229	279	115	(164)	-59%
	Total Salary & Benefits	36,506	38,414	41,901	17,215	41,901	40,213	(1,688)	-4%
440-000-54000	CONTRACTED SERVICES	27,624	26,650	-	-	-	-	-	0%
440-000-54100	PROFESSIONAL SERVICES	3,401	27,460	-	25,856	-	-	-	0%
440-000-54102	FINANCIAL CONSULTING FEES	-	98	-	56	56	-	-	0%
440-000-54103	LEGAL FEES	-	125	-	-	-	-	-	0%
440-000-54110	FISCAL /BANK CHARGES	-	-	-	400	400	-	-	0%
440-000-54200	ECONOMIC ASSISTANCE	664,439	788,449	885,000	-	885,000	247,000	(638,000)	-72%
440-000-58100	PRINCIPAL PAYMENTS	-	120,000	125,000	-	125,000	130,000	5,000	4%
440-000-58200	INTEREST EXPENSE	-	54,238	50,638	25,319	50,638	46,888	(3,750)	-7%
440-000-59210	TRANSFER TO SPECIAL REVENUE	20,000	19,600	19,600	-	19,600	19,600	-	0%
440-000-59220	TRANSFER TO DEBT SERVICE	172,688	-	-	-	-	-	-	0%
	Total Operating	888,152	1,036,620	1,080,238	51,631	1,080,694	443,488	(636,750)	-59%
	Total Department Expenses:	924,658	1,075,034	1,122,139	68,846	1,122,595	483,701	(638,438)	-57%
Revenue									
440-000-41120	TAX INCREMENT	1,053,817	1,345,222	1,454,900	955,143	1,454,900	1,211,000	(243,900)	-17%
440-000-41150	PERSONAL PROPERTY TAXES	-	-	39,810	39,810	39,810	39,810	-	0%
440-000-48100	INTEREST INCOME	38,437	73,026	27,000	43,344	27,000	42,000	15,000	56%
	Total Revenue	1,092,254	1,418,248	1,521,710	1,038,297	1,521,710	1,292,810	(228,900)	-15%
Fund 440 - TID 4 :									
	TOTAL ESTIMATED REVENUES	1,092,254	1,418,248	1,521,710	1,038,297	1,521,710	1,292,810	(228,900)	-15%
	TOTAL APPROPRIATIONS	924,658	1,075,034	1,122,139	68,846	1,122,595	483,701	(638,438)	-57%
	NET OF REVENUES & APPROPRIATIONS:	167,596	343,214	399,571	969,451	399,115	809,109	409,538	102%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 TAX INCREMENT DISTRICT NO. 5 | FUND 450,451,452

Description

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 90th 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.

At December 31, 2025, there is \$163 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, but is anticipated to be retired prior to then.

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.

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. In 2025, Microsoft announced additional investment in Mount Pleasant of another \$4 billion dollars.

Development was projected at \$1.4 billion. The TID had \$1,701,377,600 of incremental value created through January 1, 2025. The January 1, 2024 value was \$905,602,500. The Village is using Fund 450 to track Foxconn agreement activity, Fund 451 to capture activity associated with the Microsoft Developer agreements and Fund 452 to capture activity in the North Area for future development projects. Ashley Ventures constructed distribution facility in 2024 in the North Area of TID 5.



TID #5 - AREA 1

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 450 TID 5 - AREA 1									
Expenditure									
450-029-51000	SALARIES	742,953	889,556	1,138,739	330,356	1,138,739	397,230	(741,509)	-65%
450-029-51025	OVERTIME	53,226	49,926	15,000	16,986	15,000	5,000	(10,000)	-67%
450-029-51100	FICA	58,588	69,178	88,261	25,592	88,261	30,643	(57,618)	-65%
450-029-51125	HEALTH INSURANCE	122,854	144,635	228,020	54,899	228,020	72,074	(155,946)	-68%
450-029-51135	DENTAL INSURANCE	8,250	10,458	19,041	3,858	19,041	5,167	(13,874)	-73%
450-029-51140	LIFE INSURANCE	765	999	2,515	365	2,515	511	(2,004)	-80%
450-029-51145	WISCONSIN RETIREMENT	85,207	104,979	145,683	40,511	145,683	47,158	(98,525)	-68%
450-029-51150	WORKER'S COMPENSATION	29,151	28,846	33,289	27,290	33,289	5,813	(27,476)	-83%
Total Salary & Benefits		1,100,994	1,298,577	1,670,548	499,857	1,670,548	563,596	(1,106,952)	

TID #5 - AREA 1

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
450-024-59220	TRANSFER TO DEBT SERVICE	5,842,650	-	-	-	-	-	-	0%
450-028-67690	WASTEWATER CONVEYANCE ACQUIRE	97,261	-	-	-	-	-	-	0%
450-029-54000	CONTRACTED SERVICES	13,404	225	-	-	-	21,000	21,000	0%
450-029-54100	PROFESSIONAL SERVICES	1,236,513	679,693	1,144,000	385,720	1,144,000	225,000	(919,000)	-80%
450-029-54105	TRANSIT SERVICES	-	100,000	-	-	-	42,000	42,000	0%
450-029-54110	FISCAL /BANK CHARGES	-	36,119	-	28,331	-	-	-	0%
450-029-54200	ECONOMIC ASSISTANCE	96,334,242	-	725,000	-	725,000	-	(725,000)	-100%
450-029-55200	LAND SALE EXPENSES	606,124	-	-	-	-	-	-	0%
450-029-57650	WRITE OFF/BAD DEBT	-	77,600	-	-	-	-	-	0%
450-029-58100	PRINCIPAL PAYMENTS	-	1,146,078	1,000,000	2,076,415	1,000,000	702,544	(297,456)	-30%
450-029-58200	INTEREST EXPENSE	-	12,237,418	8,555,836	3,853,835	8,555,836	3,800,198	(4,755,638)	-56%
450-029-58220	DEBT ISSUE COSTS	-	-	1,845,388	-	1,845,388	-	(1,845,388)	-100%
450-029-59210	TRANSFER TO SPECIAL REVENUE	600,000	506,000	506,000	-	506,000	236,000	(270,000)	-53%
450-029-59220	TRANSFER TO DEBT SERVICE	2,696,062	-	-	-	-	-	-	0%
450-029-59230	TRANSFER TO CAPITAL FUND	1,628,338	-	160,000	-	160,000	-	(160,000)	-100%
450-029-67100	EQUIPMENT/FURNITURE	26,041	7,520	-	-	-	-	-	0%
450-029-67300	LAND	11,496,030	-	-	-	-	-	-	0%
450-029-67305	LAND ACQUISITION AND RELOCATION COST	2,399,926	654,657	300,000	88,569	300,000	-	(300,000)	-100%
450-029-67311	PAVING	(458,409)	48,481	-	-	-	-	-	0%
450-029-67400	LOUIS SORENSN & ENETERPRISE	600,205	774	-	-	-	-	-	0%
450-029-67401	ROAD IMPROVEMENTS	259,984	6,004,471	-	1,604	-	-	-	0%
450-029-67402	BRAUN RD - I-94 TO CTH H/105TH ST WI DC	-	21,203	500,000	-	500,000	500,000	-	0%
450-029-67404	WISCONN WAY UTILITIES	1,943	554,527	-	4,149,212	-	15,000	15,000	0%
450-029-67405	BRAUN RD - CTH H - HWY 31	-	-	-	-	-	6,750,000	6,750,000	0%
450-029-67690	WASTEWATER CONVEYANCE ACQUIRE	(1,909,667)	-	-	54,092	-	-	-	0%
450-029-67790	WATER EXTENSION ASSETS ACQUIRE	(1,553,962)	5,764,290	4,900,000	3,004,017	4,900,000	6,000,000	1,100,000	22%
450-130-54103	LEGAL FEES	-	-	775,000	-	775,000	500,000	(275,000)	-35%
450-150-54101	AUDIT SERVICES	-	6,288	-	1,164	-	5,000	5,000	0%
450-150-54102	FINANCIAL CONSULTING FEES	-	390	-	-	-	-	-	0%
Total Operating		119,916,685	27,845,734	20,411,224	13,642,959	20,411,224	18,796,742	(1,614,482)	-8%
Total Department Expenses:		121,017,679	29,144,311	22,081,772	14,142,816	22,081,772	19,360,338	(2,721,434)	-12%

TID #5 - AREA 1

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Revenue									
450-000-48100	INTEREST INCOME	-	-	-	2,011,873	-	-	-	0%
450-000-48120	INTEREST INCOME - INTERFUND	196,455	109,649	-	45,687	-	-	-	0%
450-000-48902	DEVELOPER MAKE-UP PAYMENTS	-	14,291,662	14,141,500	15,013,775	14,141,500	13,700,000	(441,500)	-3%
450-024-48100	INTEREST INCOME	660,310	885,044	-	-	-	-	-	0%
450-028-49120	BOND/NOTE PROCEEDS	947,200	-	-	-	-	-	-	0%
450-029-41120	TAX INCREMENT	9,393,544	10,081,895	10,400,100	6,404,235	10,400,100	7,571,000	(2,829,100)	-27%
450-029-41150	PERSONAL PROPERTY TAXES	-	-	93,132	93,132	93,132	-	(93,132)	-100%
450-029-44120	DEVELOPER CONTRIBUTION	-	(125)	-	-	-	-	-	0%
450-029-47310	INTERGOVERNMENTAL CHARGES	3,000	-	-	-	-	-	-	0%
450-029-48100	INTEREST INCOME	603,810	2,956,737	1,706,815	-	1,706,815	2,000,000	293,185	17%
450-029-48120	INTEREST ON NOTE PAYABLE	-	234,375	430,000	91,797	91,797	-	(430,000)	-100%
450-029-48350	LAND SALE PROCEEDS	149,783,000	(823,318)	-	-	-	-	-	0%
450-029-48910	MISCELLANEOUS REVENUE	102,265	-	-	-	-	-	-	0%
450-029-48950	REIMBURSEMENT - KENOSHA COUNTY	-	61,326	-	10,173	124,498	-	-	0%
450-029-49115	DEBT PROCEEDS	-	5,964,568	-	-	-	-	-	0%
450-029-49210	TRANSFER FROM SPECIAL REVENUE	-	-	-	-	-	366,666	366,666	0%
450-029-49230	TRANSFER FROM CAPITAL	-	1,400,000	-	-	-	-	-	0%
450-029-49240	TRANSFER FROM ENTERPRISE	1,277,382	-	-	-	-	-	-	0%
	Total Revenue	162,966,966	35,161,813	26,771,547	23,670,672	26,557,842	23,637,666	(3,133,881)	-12%
Fund 450 - TID 5 - AREA 1 :									
	TOTAL ESTIMATED REVENUES	162,966,966	35,161,813	26,771,547	23,670,672	26,557,842	23,637,666	(3,133,881)	-12%
	TOTAL APPROPRIATIONS	121,017,679	29,144,311	22,081,772	14,142,816	22,081,772	19,360,338	(2,721,434)	-12%
	NET OF REVENUES & APPROPRIATIONS:	41,949,287	6,017,502	4,689,775	9,704,856	4,476,070	4,277,328	(412,447)	-9%

TID #5 - AREAS 2 &3

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 451 TID 5 AREA 2									
Expenditure									
451-029-51000	SALARIES	-	-	-	-	-	397,230	397,230	0%
451-029-51025	OVERTIME	-	-	-	-	-	5,000	5,000	0%
451-029-51100	FICA	-	-	-	-	-	30,643	30,643	0%
451-029-51125	HEALTH INSURANCE	-	-	-	-	-	72,074	72,074	0%
451-029-51135	DENTAL INSURANCE	-	-	-	-	-	5,167	5,167	0%
451-029-51140	LIFE INSURANCE	-	-	-	-	-	511	511	0%
451-029-51145	WISCONSIN RETIREMENT	-	-	-	-	-	47,158	47,158	0%
451-029-51150	WORKERS COMPENSATION	-	-	-	-	-	5,813	5,813	0%
	Total Salary & Benefits	-	-	-	-	-	563,596	563,596	
451-000-54000	CONTRACTED SERVICES	-	-	-	-	-	21,000	21,000	0%
451-000-54100	PROFESSIONAL SERVICES	424,463	613,699	689,000	97,824	689,000	190,000	(499,000)	-72%
451-000-54101	AUDIT SERVICES	-	-	-	-	-	10,000	10,000	0%
451-000-54105	TRANSIT SERVICES	-	-	-	-	-	42,000	42,000	0%
451-000-58100	PRINCIPAL PAYMENTS	-	-	-	-	-	702,544	702,544	0%
451-000-58200	INTEREST EXPENSE	-	-	-	-	-	3,800,198	3,800,198	0%
451-000-59210	TRANSFER TO SPECIAL REVENUE	-	-	-	-	-	236,000	236,000	0%
451-000-67100	EQUIPMENT/FURNITURE	-	-	-	35,000	-	-	-	0%
451-000-67305	LAND ACQUISITION AND RELOCATION COST	-	1,396	-	-	-	-	-	0%
451-000-67402	BRAUN RD - I-94 TO CTH H/105TH ST WI DC	-	-	-	-	-	500,000	500,000	0%
451-000-67405	BRAUN RD - CTH H - HWY 31	-	-	-	-	-	6,750,000	6,750,000	0%
451-130-54103	LEGAL FEES	-	-	125,000	14,628	125,000	125,000	-	0%
	Total Operating	424,463	615,095	814,000	147,452	814,000	12,376,742	11,562,742	1420%
	Total Department Expenses:	424,463	615,095	814,000	147,452	814,000	12,940,338	11,562,742	1490%
Revenue									
451-000-41120	TAX INCREMENT	-	-	3,549,700	2,820,215	3,549,700	16,198,000	12,648,300	356%
451-000-48100	INTEREST INCOME	-	-	-	124,356	-	3,000	3,000	0%
451-000-48200	RENTAL	-	-	-	21,200	-	-	-	0%
451-000-48350	LAND SALE PROCEEDS	-	352,137	-	-	-	-	-	0%
451-000-48910	MISCELLANEOUS REVENUE	358,448	391,552	-	-	-	-	-	0%
451-000-49210	TRANSFER FROM SPECIAL REVENUE	-	-	-	-	-	366,667	366,667	0%
	Total Revenue	358,448	743,689	3,549,700	2,965,771	3,549,700	16,567,667	13,017,967	367%
Fund 451 - TID 5 AREA 2:									
	TOTAL ESTIMATED REVENUES	358,448	743,689	3,549,700	2,965,771	3,549,700	16,567,667	13,017,967	367%
	TOTAL APPROPRIATIONS	424,463	615,095	814,000	147,452	814,000	12,940,338	12,126,338	1490%
	NET OF REVENUES & APPROPRIATIONS:	(66,015)	128,594	2,735,700	2,818,319	2,735,700	3,627,329	891,629	33%

TID #5 - NORTH AREA

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 452 TID 5 NORTH AREA									
Expenditure									
452-000-51000	SALARIES	-	-	-	-	-	397,230	397,230	0%
452-000-51025	OVERTIME	-	-	-	-	-	5,000	5,000	0%
452-000-51100	FICA	-	-	-	-	-	30,643	30,643	0%
452-000-51125	HEALTH INSURANCE	-	-	-	-	-	72,074	72,074	0%
452-000-51135	DENTAL INSURANCE	-	-	-	-	-	5,167	5,167	0%
452-000-51140	LIFE INSURANCE	-	-	-	-	-	511	511	0%
452-000-51145	WISCONSIN RETIREMENT	-	-	-	-	-	47,158	47,158	0%
452-000-51150	WORKER'S COMPENSATION	-	-	-	-	-	5,813	5,813	0%
	Total Salary & Benefits	-	-	-	-	-	563,596	563,596	
452-000-54000	CONTRACTED SERVICES	-	-	-	-	-	21,000	21,000	0%
452-000-54100	PROFESSIONAL SERVICES	-	178,280	389,000	36,000	389,000	170,000	(219,000)	-56%
452-000-54101	AUDIT SERVICES	-	-	-	-	-	10,000	10,000	0%
452-000-54105	TRANSIT SERVICES	-	-	-	-	-	42,000	42,000	0%
452-000-54200	ECONOMIC ASSISTANCE	-	370,433	-	-	-	550,000	550,000	0%
452-000-58100	PRINCIPAL PAYMENTS	-	-	-	-	-	702,544	702,544	0%
452-000-58130	INTERFUND INTEREST EXPENSE	196,455	109,649	-	45,687	109,649	109,649	109,649	0%
452-000-58200	INTEREST EXPENSE	-	-	-	-	-	-	-	0%
452-000-59210	TRANSFER TO SPECIAL REVENUE	-	-	-	-	-	236,000	236,000	0%
452-000-67305	LAND ACQUISITION AND RELOCATION COST	-	47,512	-	-	-	-	-	0%
452-000-67310	LAND IMPROVEMENTS	-	643	-	-	-	-	-	0%
452-000-67351	LOUIS SORENSON SEWER	2,323,526	-	-	-	-	-	-	0%
452-000-67403	ENTERPRISE WAY	1,605,859	-	-	-	-	-	-	0%
452-130-54103	LEGAL FEES	-	-	125,000	-	125,000	125,000	-	0%
	Total Operating	4,125,840	706,517	514,000	81,687	623,649	1,966,193	1,640,193	283%
	Total Department Expenses:	4,125,840	706,517	514,000	81,687	623,649	2,529,789	1,640,193	392%
Revenue									
452-000-41120	TAX INCREMENT	-	725,003	1,821,800	1,548,117	1,821,800	2,808,000	986,200	54%
452-000-48100	INTEREST INCOME	-	22,873	-	67,977	-	-	-	0%
452-000-48200	RENTAL	-	3,090	-	3,000	-	-	-	0%
452-000-49210	TRANSFER FROM SPECIAL REVENUE	-	-	-	-	-	366,667	366,667	0%
	Total Revenue	-	750,966	1,821,800	1,619,094	1,821,800	3,174,667	1,352,867	74%
Fund 452 - TID 5 NORTH AREA:									
	TOTAL ESTIMATED REVENUES	-	750,966	1,821,800	1,619,094	1,821,800	3,174,667	1,352,867	74%
	TOTAL APPROPRIATIONS	4,125,840	706,517	514,000	81,687	623,649	2,529,789	2,015,789	392%
	NET OF REVENUES & APPROPRIATIONS:	(4,125,840)	44,449	1,307,800	1,537,407	1,198,151	644,878	(662,922)	-51%

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VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 TAX INCREMENTAL DISTRICT NO. 6 | FUND 460

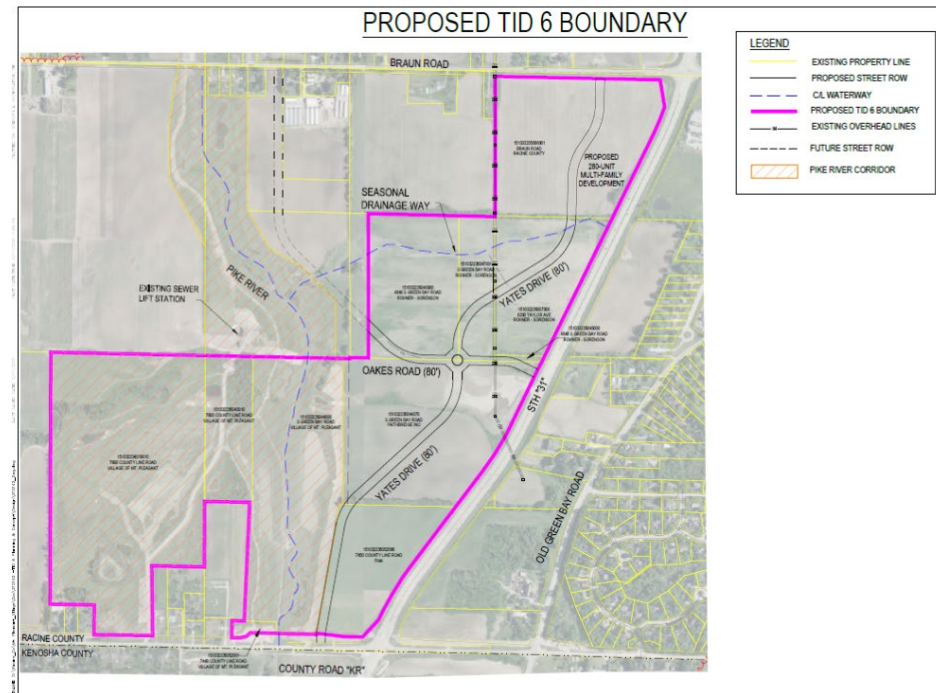
Description

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. The TID had \$73,528,200 of incremental value created through January 1, 2025. The January 1, 2024 value was \$61,557,300. 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, 2025, 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.

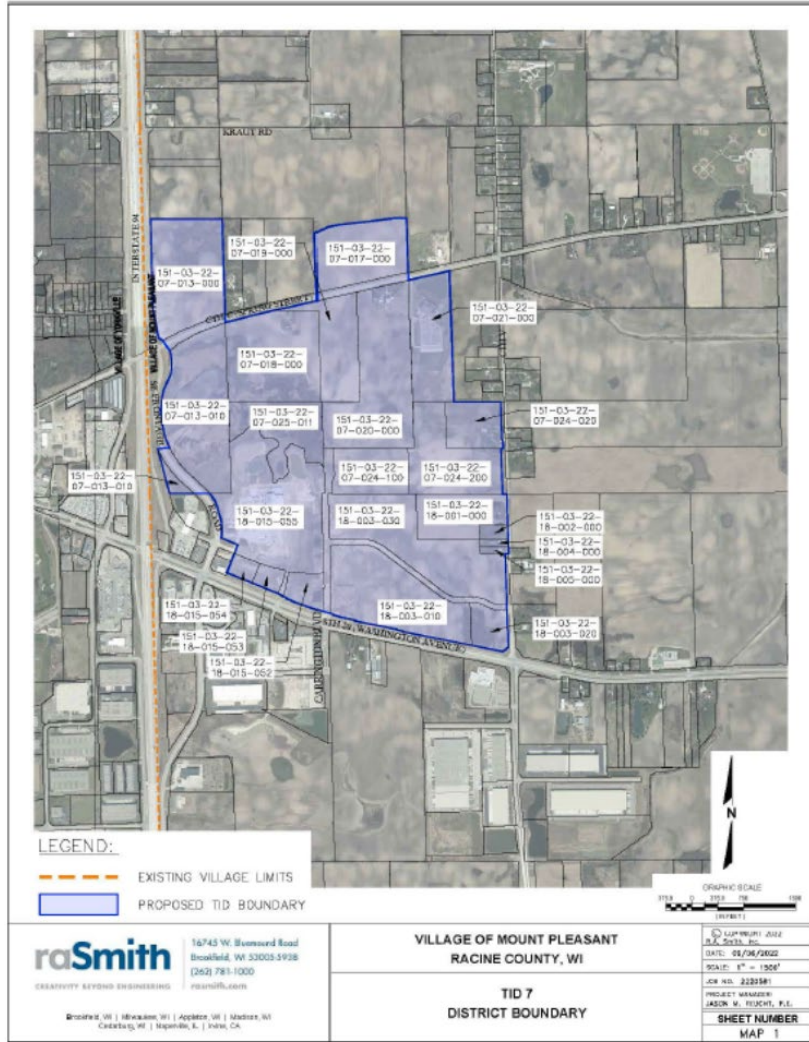


TID #6

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 460 TID 6									
Expenditure									
460-000-51000	SALARIES	1,845	970	-	-	-	-	-	0%
460-000-51100	FICA	141	74	-	-	-	-	-	0%
460-000-51150	WORK COMP	-	125	-	-	-	-	-	0%
460-000-54100	PROFESSIONAL SERVICES	33,640	6,344	19,607	19,364	19,607	20,195	588	3%
460-000-54102	FINANCIAL CONSULTING FEES	-	293	-	-	-	-	-	0%
460-000-54103	LEGAL FEES	-	2,465	-	-	-	-	-	0%
460-000-54200	ECONOMIC ASSISTANCE	113,479	512,913	970,000	1,103,959	970,000	1,047,000	77,000	8%
460-000-59210	TRANSFER TO SPECIAL REVENUE	(360)	-	-	-	-	-	-	0%
	Total Expenditures	148,745	523,184	989,607	1,123,323	989,607	1,067,195	77,588	8%
Revenue									
460-000-41120	TAX INCREMENT	75,349	539,846	1,078,500	732,253	1,078,500	1,149,000	70,500	7%
460-000-41150	PERSONAL PROPERTY TAXES	-	-	-	67	67	67	67	0%
460-000-44120	DEVELOPER CONTRIBUTION	3,248	-	-	-	-	-	-	0%
460-000-48100	INTEREST INCOME	2,581	1,102	-	4,797	-	-	-	0%
460-000-48902	DEVELOPER MAKE-UP PAYMENTS	43,685	-	-	-	-	-	-	0%
460-000-48910	MISCELLANEOUS REVENUE	-	3,455	-	-	-	-	-	0%
	Total Revenue	124,863	544,403	1,078,500	737,117	1,078,567	1,149,067	70,567	7%
Fund 460 - TID 6:									
	TOTAL ESTIMATED REVENUES	124,863	544,403	1,078,500	737,117	1,078,567	1,149,067	70,567	7%
	TOTAL APPROPRIATIONS	148,745	523,184	989,607	1,123,323	989,607	1,067,195	77,588	8%
	NET OF REVENUES	(23,882)	21,219	88,893	(386,206)	88,960	81,872	(7,021)	-8%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 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.

Current development agreements project \$214,558,815 of incremental value. These agreements include the Educators Credit Union Headquarters and 820 cumulative housing units across three separate residential developments. The TID had \$28,807,600 of incremental value created through January 1, 2025. The January 1, 2024 value was \$18,328,200.

As of December 31, 2025, the TID has \$5,005,000 of outstanding general obligation debt. TID 7 also has \$24,740,245 of Municipal Revenue Obligations, with varying interest rates, up to a maximum of \$45,228,159.

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



TID #7

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 470 TID 7									
Expenditure									
470-000-54000	CONTRACTED SERVICES	-	31,300	19,607	25,508	19,607	20,195	588	3%
470-000-54100	PROFESSIONAL SERVICES	22,081	169,105	130,000	4,658	130,000	-	(130,000)	-100%
470-000-54102	FINANCIAL CONSULTING FEES	-	228	-	-	-	-	-	0%
470-000-54110	FISCAL /BANK CHARGES	-	136,005	-	3,411	-	-	-	0%
470-000-58130	INTERFUND INTEREST EXPENSE	-	3,500	3,500	1,750	3,500	3,500	-	0%
470-000-58200	INTEREST EXPENSE	-	-	82,000	70,648	82,000	223,100	141,100	172%
470-000-67311	CAPITAL OUTLAY ROADS	-	17,909	-	50,415	-	-	-	0%
470-000-67790	WATER EXTENSION ASSETS ACQUIRE	-	471,482	-	3,284,225	-	-	-	0%
	Total Expenditures	22,081	829,529	235,107	3,440,615	235,107	246,795	11,688	5%
Revenue									
470-000-41200	TAX INCREMENT	-	-	240,000	218,023	240,000	450,000	210,000	88%
470-000-48100	INTEREST INCOME	-	20,827	-	75,067	-	25,000	25,000	0%
470-000-48910	MISCELLANEOUS REVENUE	-	8,033	-	-	-	-	-	0%
470-000-49115	PROCEEDS FROM DEBT PREMIUM	-	318,581	-	-	-	-	-	0%
470-000-49120	DEBT PROCEEDS	-	5,005,000	-	-	-	-	-	0%
	Total Revenue	-	5,352,441	240,000	293,090	240,000	475,000	235,000	98%
Fund 470 - TID 7:									
	TOTAL ESTIMATED REVENUES	-	5,352,441	240,000	293,090	240,000	475,000	235,000	98%
	TOTAL APPROPRIATIONS	22,081	829,529	235,107	3,440,615	235,107	246,795	11,688	5%
	NET OF REVENUES	(22,081)	4,522,912	4,893	(3,147,525)	4,893	228,205	223,312	4564%

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VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 TOURISM COMMISSION | FUND 500

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.

FTE Count	Title
1	Tourism Manager
1	Total



TOURISM COMMISSION

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance Amt	%
Fund: 500 TOURISM COMMISSION									
Expenditure									
500-000-51000	SALARIES	84,571.00	84,740.00	91,839.00	41,909.00	91,839.00	97,339.00	5,500	6%
500-000-51100	FICA	6,259	6,419	7,026	3,168	7,026	7,447	421	6%
500-000-51125	HEALTH INSURANCE	19,297	5,917	22,503	3,619	22,503	8,841	(13,662)	-61%
500-000-51135	DENTAL INSURANCE	1,414	407	1,985	250	1,985	554	(1,431)	-72%
500-000-51140	LIFE INSURANCE	101	122	145	75	145	295	150	103%
500-000-51145	WISCONSIN RETIREMENT	5,686	5,744	6,279	2,879	6,279	6,901	622	10%
500-000-51150	WORKER'S COMPENSATION	142	149	280	230	280	150	(130)	-46%
500-000-51155	HRA	190	432	2,000	1,168	2,000	2,000	-	0%
	Total Salary & Benefits	117,660	103,930	132,057	53,298	132,057	123,527	(8,530)	-6%
500-000-52000	PROFESSIONAL DEVELOPMENT	7	2,232	3,000	568	3,000	3,000	-	0%
500-000-52300	MILEAGE	1,045	342	1,000	423	1,000	1,000	-	0%
500-000-53000	PHONES	191	615	1,000	206	1,000	1,000	-	0%
500-000-53200	PUBLICATIONS & PRINTING	-	475	1,000	899	1,000	1,000	-	0%
500-000-53500	OPERATIONS SUPPLIES	10	362	5,000	793	5,000	15,000	10,000	200%
500-000-53580	PROGRAM AWARDS	-	-	75,000	40,500	75,000	80,000	5,000	7%
500-000-53590	SPECIAL EVENTS	100,411	74,846	120,000	12,479	120,000	120,000	-	0%
500-000-54000	CONTRACTED SERVICES	43,273	630,492	750,000	266,359	750,000	700,000	(50,000)	-7%
500-000-54103	LEGAL FEES	-	-	3,000	811	3,000	3,000	-	0%
500-000-58100	PRINCIPAL PAYMENTS	-	537,136	-	-	-	-	-	0%
500-000-58200	INTEREST EXPENSE	-	10,780	-	-	-	-	-	0%
500-000-59220	TRANSFER TO DEBT SERVICE	188,084	-	-	-	-	-	-	0%
	Total Operating	333,021	1,257,280	959,000	323,038	959,000	924,000	(35,000)	-4%
	Total Department Expenses:	450,681	1,361,210	1,091,057	376,336	1,091,057	1,047,527	(43,530)	-4%
Revenue									
500-000-41210	PUBLIC ACCOMODATION (ROOM) TAXES	836,826	954,606	853,500	358,605	899,775	900,000	46,500	5%
500-000-48100	INTEREST INCOME	54,322	66,102	81,000	36,452	81,000	66,000	(15,000)	-19%
500-000-48500	DONATIONS	6,331	-	-	-	-	-	-	0%
500-000-48910	MISCELLANEOUS REVENUE	-	22,286	-	-	-	-	-	0%
	Total Revenue	897,479	1,042,994	934,500	395,057	980,775	966,000	31,500	3%
Fund 500 - TOURISM COMMISSION:									
	TOTAL ESTIMATED REVENUES	897,479	1,042,994	934,500	395,057	980,775	966,000	31,500	3%
	TOTAL APPROPRIATIONS	450,681	1,361,210	1,091,057	376,336	1,091,057	1,047,527	(43,530)	-4%
	NET OF REVENUES & APPROPRIATIONS:	446,798	(318,216)	(156,557)	18,721	(110,282)	(81,527)	75,030	0%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 SEWER UTILITY | FUND 600

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.

FTE Count	Title
.5	Public Work Director/Engineer
.5	Deputy Director of Public Works/Engineer
.5	Public Works Superintendent
1	Executive Administrative Assistant – Public Works
1	Crew Lead – Utility
5	Maintenance Worker – Utility
8.5	Total



SEWER UTILITY

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
Fund: 600 SANITARY SEWER FUND									
Expenditure									
600-000-51000	SALARIES	607,514	439,333	654,763	299,252	654,763	678,591	23,828	4%
600-000-51025	OVERTIME	8,536	8,700	20,000	393	20,000	20,000	-	0%
600-000-51100	FICA	46,436	49,564	51,619	22,226	51,619	53,265	1,646	3%
600-000-51125	HEALTH INSURANCE	145,773	139,234	140,171	52,519	140,171	122,264	(17,907)	-13%
600-000-51130	RETIREE HEALTH INSURANCE	-	17,053	25,399	-	25,399	-	(25,399)	-100%
600-000-51135	DENTAL INSURANCE	10,327	11,357	12,803	3,909	12,803	8,486	(4,317)	-34%
600-000-51140	LIFE INSURANCE	838	1,084	927	427	927	1,212	285	31%
600-000-51145	WISCONSIN RETIREMENT	42,001	50,898	46,375	20,780	46,375	50,047	3,672	8%
600-000-51150	WORKER'S COMPENSATION	21,062	22,709	27,416	22,475	27,416	22,525	(4,891)	-18%
600-000-51155	HRA	9,812	27,158	25,000	6,796	25,000	25,000	-	0%
600-000-51900	GASB 68 WRS ADJUSTMENT	86,057	13,362	-	-	-	-	-	0%
Total Salary & Benefits		978,356	780,452	1,004,473	428,777	1,004,473	981,390	(23,083)	-2%

SEWER UTILITY

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
600-000-52100	TRAINING	2,248	3,411	4,200	-	4,200	4,500	300	7%
600-000-52300	MILEAGE	-	-	100	-	100	100	-	0%
600-000-53000	PHONES	5,658	5,243	9,700	2,942	9,700	8,500	(1,200)	-12%
600-000-53025	EQUIPMENT MAINTENANCE	284,878	290,934	340,000	110,847	340,000	454,000	114,000	34%
600-000-53060	COMPUTER MAINTENANCE SUPPLIES	9,890	7,751	12,500	550	12,500	12,500	-	0%
600-000-53100	OFFICE SUPPLIES	516	491	1,000	497	1,000	1,000	-	0%
600-000-53200	PUBLICATIONS & PRINTING	-	-	2,500	-	2,500	2,500	-	0%
600-000-53365	OVERSIZING	-	-	20,000	-	20,000	20,000	-	0%
600-000-53375	SEWER TREATMENT SERVICES	4,096,721	4,565,622	4,200,000	941,360	4,200,000	4,400,000	200,000	5%
600-000-53395	LOCATING SERVICES	5,770	5,846	8,000	3,141	8,000	9,500	1,500	19%
600-000-53400	POSTAGE	33,684	37,356	38,500	9,273	38,500	45,000	6,500	17%
600-000-53500	OPERATIONS SUPPLIES	53,010	34,706	65,000	12,141	65,000	65,000	-	0%
600-000-53650	FUEL - GAS/DIESEL	19,361	14,400	24,000	2,429	24,000	24,000	-	0%
600-000-53700	UTILITIES	177,407	175,517	245,000	93,537	245,000	260,000	15,000	6%
600-000-53800	REIMBURSEMENT	2,000	-	10,000	-	10,000	10,000	-	0%
600-000-54000	CONTRACTED SERVICES	13,105	15,880	33,500	7,595	33,500	35,000	1,500	4%
600-000-54100	PROFESSIONAL SERVICES	68,675	30,120	60,000	10,611	60,000	239,000	179,000	298%
600-000-58100	PRINCIPAL PAYMENTS	-	-	1,009,812	862,825	1,009,812	550,724	(459,088)	-45%
600-000-58200	INTEREST EXPENSE	79,062	401,560	610,502	244,948	610,502	261,267	(349,235)	-57%
600-000-59210	TRANSFER TO SPECIAL REVENUE	341,000	150,000	200,000	-	200,000	200,000	-	0%
600-000-59220	TRANSFER TO DEBT SERVICE	257,593	2,593,821	-	-	-	-	-	0%
600-000-59240	AMORITIZATION - SEWER RIGHTS	216,778	366,090	-	-	-	-	-	0%
600-000-59300	CAPITALIZE PRINIPAL PAYMENTS	-	-	(1,168,448)	-	(1,168,448)	-	1,168,448	0%
600-000-59580	CAPITALIZED CIP	-	(619,420)	-	-	-	-	-	0%
600-000-59700	DEPRECIATION	2,834,156	2,874,219	3,000,000	-	3,000,000	3,000,000	-	0%
600-000-67100	EQUIPMENT/FURNITURE	-	169,471	1,455,500	513,161	1,455,500	224,200	(1,231,300)	-85%
600-000-67130	VEHICLES	-	43,598	29,000	25,287	29,000	32,000	3,000	10%
600-000-67311	PAVING	-	31,298	-	-	-	35,000	35,000	0%
600-000-67350	SEWER SERVICES	-	375,053	305,000	20,571	305,000	725,000	420,000	138%
600-000-67500	ASSET ABANDONMENT	737,721	(52,041)	-	-	-	-	-	0%
600-150-57650	WRITE OFF/BAD DEBT	-	(4,327)	-	-	-	-	-	0%
Total Operating		9,239,233	11,516,599	10,515,366	2,861,715	10,515,366	10,618,791	103,425	1%
Total Department Expenses:		10,217,589	12,297,051	11,519,839	3,290,492	11,519,839	11,600,181	80,342	1%

SEWER UTILITY

GL Number	Description	ACTUAL	ACTUAL	BUDGET	ACTUAL	ESTIMATED	ADOPTED	Variance	
		2023	2024	1/1/2025	6/30/2025	12/31/2025	2026	Amt	%
Revenue									
600-000-42010	SPECIAL ASSESSMENTS	(285,290)	-	-	-	-	-	-	0%
600-000-42400	CONNECTION FEES	99,300	81,000	75,000	57,600	250,000	250,000	175,000	233%
600-000-43200	FEDERAL GRANTS	2,840,212	-	-	-	-	-	-	0%
600-000-44315	PERMITS	68,322	155,644	80,000	42,669	120,000	120,000	40,000	50%
600-000-46410	RESIDENTIAL CHARGES	6,234,788	6,143,550	6,756,000	1,648,739	6,756,000	6,900,000	144,000	2%
600-000-46411	COMMERCIAL	1,201,815	1,164,039	1,192,000	247,921	1,192,000	1,200,000	8,000	1%
600-000-46412	INDUSTRIAL CHARGES	61,180	63,727	60,000	21,434	60,000	80,000	20,000	33%
600-000-46413	INDUSTRIAL MANUAL	670,718	682,391	735,000	344,809	735,000	690,000	(45,000)	-6%
600-000-46414	PUBLIC	71,765	75,074	76,000	18,508	76,000	84,000	8,000	11%
600-000-46439	PENALTIES & INTEREST	103,457	111,790	47,000	21,679	47,000	42,000	(5,000)	-11%
600-000-47310	INTERGOVERNMENTAL CHARGES	3,475,422	1,032,469	988,000	331,601	988,000	675,000	(313,000)	-32%
600-000-48100	INTEREST INCOME	631,146	1,248,927	1,016,000	700,975	1,016,000	927,000	(89,000)	-9%
600-000-48110	INTEREST INCOME - SPECIAL ASSESSMENTS	854	-	-	-	-	-	-	0%
600-000-48910	MISCELLANEOUS REVENUE	32,761	21,133	16,400	8,331	16,400	-	(16,400)	-100%
600-000-49230	TRANSFER FROM CAPITAL	598,946	-	-	-	-	-	-	0%
	Total Revenue	15,805,396	10,779,744	11,041,400	3,444,266	11,256,400	10,968,000	(73,400)	-1%
Fund 600 - SANITARY SEWER FUND:									
	TOTAL ESTIMATED REVENUES	15,805,396	10,779,744	11,041,400	3,444,266	11,256,400	10,968,000	(73,400)	-1%
	TOTAL APPROPRIATIONS	10,217,589	12,297,051	11,519,839	3,290,492	11,519,839	11,600,181	80,342	1%
	NET OF REVENUES & APPROPRIATIONS:	5,587,807	(1,517,307)	(478,439)	153,774	(263,439)	(632,181)	(153,742)	0%



VILLAGE OF MOUNT PLEASANT ANNUAL OPERATING BUDGET 2026 OPEB | FUND 700

Description

The Other Post-Employment Benefits (OPEB) fund was established in 2021, the Village has funded this effort as it 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 FUND

GL Number	Description	ACTUAL 2023	ACTUAL 2024	BUDGET 1/1/2025	ACTUAL 6/30/2025	ESTIMATED 12/31/2025	ADOPTED 2026	Variance	
								Amt	%
Fund: 700 OPEB (OTHER POST-EMPLOYMENT BE									
Revenue									
700-000-48100	INTEREST INCOME	10,772	18,282	8,000	7,918	8,000	14,000	6,000	75%
	Total Revenue	10,772	18,282	8,000	7,918	8,000	14,000	6,000	75%
Fund 700 - OPEB (OTHER POST-EMPLOYMENT BE:									
	TOTAL ESTIMATED REVENUES	10,772	18,282	8,000	7,918	8,000	14,000	6,000	75%
	TOTAL APPROPRIATIONS	-	-	-	-	-	-	-	0%
	NET OF REVENUES & APPROPRIATIONS:	10,772	18,282	8,000	7,918	8,000	14,000	6,000	0.75