

GENERAL FUND								
REVENUES	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 as of 7/11/2025	2025 Est. Year End Total	2026 Budget	% Change '25-'26
Taxes	1,871,641	1,707,491	1,714,447	2,441,199	2,443,101	2,443,101	2,471,057	1.2%
Intergovernmental Revenues	334,616	521,383	529,836	572,138	221,866	576,159	619,730	8.3%
Licenses & Permits	152,950	122,670	168,598	121,680	100,973	139,070	121,955	0.2%
Fines, Forfeits & Penalties	20	250	-	250	-	-	250	0.0%
Public Charges for Services	160,991	434,629	457,667	476,008	469,642	478,509	496,866	4.4%
Misc. Revenues	182,262	32,500	271,546	21,000	127,638	180,499	26,500	26.2%
Other Financing Sources	325,220	413,000	297,184	280,000	71,749	71,749	175,000	-37.5%
TOTAL REVENUES	\$ 3,027,700	\$ 3,231,923	\$ 3,439,278	\$ 3,912,275	\$ 3,434,970	\$ 3,889,086	\$ 3,911,359	0.0%
EXPENDITURES								
General Government	641,825	780,849	692,424	871,502	369,339	716,395	909,535	4.4%
Public Safety	397,402	447,290	476,731	670,272	43,132	680,777	822,711	22.7%
Public Works	1,308,147	1,491,459	1,267,603	1,568,629	642,614	1,485,473	1,642,844	4.7%
Culture, Recreation & Ed.	4,245	5,000	4,333	7,500	650	4,500	5,000	-33.3%
Conservation & Development	3,465	3,325	3,285	3,505	3,030	3,355	3,520	0.4%
Capital Outlay	-	354,000	-	204,000	-	4,000	89,000	-56.4%
Other Financing Uses	258,000	150,000	447,184	586,867	-	586,867	438,749	-25.2%
TOTAL EXPENDITURES	\$ 2,613,084	\$ 3,231,923	\$ 2,891,560	\$ 3,912,275	\$ 1,058,765	\$ 3,481,367	\$ 3,911,359	0.0%
\$ (0) \$ (0)								

2026 General Fund Line Item Budget

Level: Taxes 100-00-41												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025 7/11/2025	Est. Yr. End	Budget
100-00-41111-000-000	Town Portion Property Taxes											
	Tax Levy less debt service	1,670,872	1,794,478	1,812,457	1,828,989	1,869,570	1,706,119	1,706,119	2,439,827	2,439,827	2,439,827	2,470,542
Total:		1,670,872	1,794,478	1,812,457	1,828,989	1,869,570	1,706,119	1,706,119	2,439,827	2,439,827	2,439,827	2,470,542
100-00-41111-000-001	Omitted/ Machinery Property Taxes											
	Omitted Property Taxes/Chargeback	-	11,287	-	-	-	-	-	-	-	-	-
	Machinery Tax Repayment From State											
Total:		-	11,287	-	-	-	-	-	-	-	-	-
100-00-41113-000-000	Deliquent Pers Prop Retained											
		780	4,351	1,920	-	-	-	-	-	-	-	-
Total:		780	4,351	1,920	-	-	-	-	-	-	-	-
100-00-41150-000-000	Crop/Managed Forest Land Tax											
	Crop/Managed Forest Land Tax	561	1,490	44	6,095	1,024	325	7,281	325	2,227	2,227	325
Total:		561	1,490	44	6,095	1,024	325	7,281	325	2,227	2,227	325
100-00-41160-000-000	Tax Settlement/Woodland Tax											
	Tax Settlement/Woodland Tax		-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-41900-000-000	Annexation Tax Revenue											
		-	428	428	1,047	1,047	1,047	1,047	1,047	1,047	1,047	190
Total:		-	428	428	1,047	1,047	1,047	1,047	1,047	1,047	1,047	190
TAXES TOTAL:		1,672,213	1,812,033	1,814,848	1,836,131	1,871,641	1,707,491	1,714,447	2,441,199	2,443,101	2,443,101	2,471,057

2026 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

		YTD										
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-43410-000-000	State Shared Revenues											
	State shared revenue Existing Aid	71,433	71,430	71,421	71,418	71,414	237,354	237,360	72,783	-	242,798	75,257
	Utility Aid								244			233
	State shared revenue Supplemental Aid								169,771			175,544
Total:		71,433	71,430	71,421	71,418	71,414	237,354	237,360	242,798	-	242,798	251,034
100-00-43410-000-001	Exempt Computer Aid											
	Exempt Computer Aid	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	-	1,874	1,874
Total:		1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	-	1,874	1,874
100-00-43410-003-000	Natural Resource - Forest Crop											
	Forest Crop	-	-	-	-	35	-	-	-	-	-	-
Total:		-	-	-	-	35	-	-	-	-	-	-
100-00-43420-000-000	Fire Insurance/Rebate											
		34,309	35,367	35,994	38,281	42,275	40,000	48,361	48,000	-	51,678	50,000
Total:		34,309	35,367	35,994	38,281	42,275	40,000	48,361	48,000	-	51,678	50,000
100-00-43531-000-000	State Highway Aid											
	General Transportation Aids (GTA)	159,107	175,025	240,888	223,168	188,305	216,551	216,551	249,033	206,623	249,033	286,388
	Covered Bridge Road Project Grant											
Total:		159,107	175,025	240,888	223,168	188,305	216,551	216,551	249,033	206,623	249,033	286,388

2026 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

		YTD										
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-43533-000-000	Misc. State Grants											
	Forest Crop/Misc.	-	265	500	-	611	-	-	-	-	-	-
	COVID CARES FUNDS		61,861	-	-	-	-	-	-	-	-	-
	Exempt Personal Property Aid Act 59		4,985	-	4,985	4,985	4,985	4,985	4,985	4,985	4,985	4,985
	Exempt Personal Property Aid Act 12								5,099	5,099	5,099	5,099
	State Audit Reimbursement		-	-	-	-	-	-	-	-	-	-
	Invasive Species Grant	36,487										
Total:		36,487	67,112	500	4,985	5,596	4,985	4,985	10,084	10,084	10,084	10,084
100-00-43534-000-000	State TRIP Grant											
		-	-	14,430	-	-	-	-	-	-	-	-
Total:		-	-	14,430	-	-	-	-	-	-	-	-
100-00-43545-000-000	State Recycling Grant											
	State Recycling Grant	5,083	5,082	5,101	5,087	5,090	4,800	5,097	4,800	5,094	5,094	4,800
Total:		5,083	5,082	5,101	5,087	5,090	4,800	5,097	4,800	5,094	5,094	4,800
100-00-43620-000-000	In Lieu of Conserv Lands											
	In Lieu of Conserv Lands	71	16	16	-	-	16	65	16	65	65	16
Total:		71	16	16	-	-	16	65	16	65	65	16
100-00-43650-000-000	Forest Land/State											
	Forest Land/State	-	55	-	65	1,373	55	-	55	-	55	55
Total:		-	55	-	65	1,373	55	-	55	-	55	55

2026 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

		YTD										
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-43690-000-000	Other State Payments											
	Under Omitted/Machinery Taxes	4,985	-	4,985	9,896	-						
	COVID/ARPA Distribution/Ballots			-		676						
	Video Service Aid		7,831	15,478	15,478	15,478	15,748	15,543	15,478		15,478	15,478
Total:		4,985	7,831	20,463	25,374	16,154	15,748	15,543	15,478	-	15,478	15,478
100-00-43790-000-000	Other Local Gov. Grants											
	Misc.	-	-	-	-	2,500	-	-	-	-	-	-
Total:		0	0	0	0	2,500	0	0	0	0	0	0

INTERGOV. REV. TOTAL:	313,349	363,793	390,687	370,252	334,616	521,383	529,836	572,138	221,866	576,159	619,730
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2026 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44

YTD												
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD 2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-44100-000-000	Bartender/Cigarette License											
	Operator/Bartender licenses	1,834	1,348	1,857	2,197	2,002	2,000	1,832	1,800	1,491	1,491	1,800
	Cigarette licenses	200	200				200		200		200	200
Total:		2,034	1,548	1,857	2,197	2,002	2,200	1,832	2,000	1,491	1,691	2,000
100-00-44110-000-000	Liquor & Malt Beverages											
	Liquor license	3,660	3,685	4,217	4,235	4,275	4,200	3,705	3,700	3,855	3,855	3,700
	Temporary liquor license	20					50		30			30
Total:		3,680	3,685	4,217	4,235	4,275	4,250	3,705	3,730	3,855	3,855	3,730
100-00-44200-000-000	Non-Business License											
	Peddlers/chickens	635	690	1,028	560	383	220	345	225	972	1,000	500
	Massage License								25			25
Total:		635	690	1,028	560	383	220	345	250	972	1,000	525
100-00-44200-001-000	Dog Licenses											
	Annual dog license fees	1,064	1,969	984	907	918	1,500	1,486	1,000	-	1,000	1,000
Total:		1,064	1,969	984	907	918	1,500	1,486	1,000	-	1,000	1,000
100-00-44300-000-000	Building Permit Fees											
	Building related permits	59,065	72,622	93,051	85,226	73,499	70,000	94,739	70,000	53,577	75,008	70,000
Total:		59,065	72,622	93,051	85,226	73,499	70,000	94,739	70,000	53,577	75,008	70,000

2026 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44												
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	YTD	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
										<u>2025 7/11/2025</u>		
100-00-44300-000-001	Plumbing Permit Fees											
	Plumbing related permits	10,432	13,512	15,623	15,140	14,978	10,000	16,675	10,000	9,199	12,878	10,000
Total:		10,432	13,512	15,623	15,140	14,978	10,000	16,675	10,000	9,199	12,878	10,000
100-00-44300-000-002	Electrical Permit Fees											
	Electrical related permits	17,370	20,403	24,353	24,612	24,661	15,000	23,269	15,000	14,025	19,635	15,000
Total:		17,370	20,403	24,353	24,612	24,661	15,000	23,269	15,000	14,025	19,635	15,000
100-00-44300-000-003	HVAC Permit Fees											
	HVAC related permits	14,354	16,890	20,072	17,692	18,805	11,000	16,705	11,000	9,984	13,977	11,000
Total:		14,354	16,890	20,072	17,692	18,805	11,000	16,705	11,000	9,984	13,977	11,000
100-00-44300-000-004	Utility Permits											
	Utility related permits	1,710	1,285	1,300	2,085	3,130	1,500	1,205	1,500	2,020	2,300	1,500
Total:		1,710	1,285	1,300	2,085	3,130	1,500	1,205	1,500	2,020	2,300	1,500
100-00-44300-000-005	Sign Permits											
	Annual and new sign permits	1,420	1,375	1,870	1,490	1,410	1,300	1,551	1,500	2,925	2,925	1,500
Total:		1,420	1,375	1,870	1,490	1,410	1,300	1,551	1,500	2,925	2,925	1,500
100-00-44400-000-000	Rezoning/Petition/Plat/Quarry											
		4,191	8,663	6,664	4,394	3,631	3,500	3,675	3,500	825	1,500	3,000
Total:		4,191	8,663	6,664	4,394	3,631	3,500	3,675	3,500	825	1,500	3,000

2026 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44

		YTD										
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-44400-000-001	Conditional Use Permits	1,200	1,100	1,500	1,775	1,200	1,200	1,300	1,200	1,800	1,800	1,200
Total:		1,200	1,100	1,500	1,775	1,200	1,200	1,300	1,200	1,800	1,800	1,200
100-00-44400-000-002	Erosion Control Permits	-	1,622	3,757	930	1,760	1,000	312	1,000	-	300	1,000
Total:		-	1,622	3,757	930	1,760	1,000	312	1,000	-	300	1,000
100-00-44500-000-000	Appliance Tags/Refuse Carts											
	Refuse cart purchases	3,119	3,860	2,596	6,124	100	-	-	-	-	-	-
Total:		3,119	3,860	2,596	6,124	100	-	-	-	-	-	-
100-00-44500-000-001	Special Pick Up Fee											
	WM provides service as well 1/1/23	5,059	6,994	4,645	7,048	2,198	-	1,800	-	300	1,200	500
Total:		5,059	6,994	4,645	7,048	2,198	-	1,800	-	300	1,200	500
LICENSES & PERMITS TOTAL:		125,333	156,218	183,516	174,413	152,950	122,670	168,598	121,680	100,973	139,070	121,955

2026 General Fund Line Item Budget

Level: Fines, Forfeits & Pen. 100-00-45

		YTD										
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-45100-000-000	Ordinance Violation	-	-	-	-	20	250	-	250	-	-	250
Total:		-	-	-	-	20	250	-	250	-	-	250
100-00-45210-000-000	Contract Forfeitures		-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	20	250	-	250	-	-	250

2026 General Fund Line Item Budget

Level: Public Charges for Srvs. 100-00-46

		YTD										
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-46100-001-000	Brush Chipping											
	Brush Chipping	8,406	8,659	7,500	7,043	10,315	6,000	12,908	6,000	2,205	6,000	6,000
Total:		8,406	8,659	7,500	7,043	10,315	6,000	12,908	6,000	2,205	6,000	6,000
100-00-46100-002-000	Copies, Publications, Sales											
	Copies, Publications, Sales	37	16	9	2	4	30	1	30	8	-	30
Total:		37	16	9	2	4	30	1	30	8	-	30
100-00-46100-003-000	Special Assessment Letters											
	Special Assessment Letters	1,955	2,262	3,205	2,715	2,208	1,500	2,388	1,500	1,440	2,100	1,500
Total:		1,955	2,262	3,205	2,715	2,208	1,500	2,388	1,500	1,440	2,100	1,500
100-00-46100-004-000	Engineering Fees/Reimbursement											
	Engineering Fees/Reimbursement	-	-	(316)	864	-	1,000	-	1,000	35	-	1,000
Total:		-	-	(316)	864	-	1,000	-	1,000	35	-	1,000
100-00-46100-004-001	Culvert/Driveway Permits											
	Culvert/Driveway Permits	3,258	2,195	1,795	2,050	480	1,000	2,515	1,000	535	1,000	1,000
Total:		3,258	2,195	1,795	2,050	480	1,000	2,515	1,000	535	1,000	1,000

2026 General Fund Line Item Budget

Level: Public Charges for Srvs. 100-00-46												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025 7/11/2025	Est. Yr. End	Budget
100-00-46400-000-000	TV Recycling											
	Discontinued 2024	3,582	4,139	3,537	3,673	2,627	-	-	-	-	-	-
Total:		3,582	4,139	3,537	3,673	2,627	-	-	-	-	-	-
100-00-46500-000-000	Recycling Fee											
	\$5.16/home.mo + \$6,900 disposal +\$0 supplies and wages	110,073	116,111	122,846	121,640	125,197	130,045	129,592	144,456	144,017	144,117	149,688
	\$64.91 total annual											
Total:		110,073	116,111	122,846	121,640	125,197	130,045	129,592	144,456	144,017	144,117	149,688
100-00-46500-000-000	Refuse Fee											
2024 transition to WM	\$11.63/home/mo					-	293,429	292,656	307,322	306,387	306,387	321,849
	\$139.57 annual											
Total:		-	-	-	-	-	293,429	292,656	307,322	306,387	306,387	321,849
100-00-46200-000-000	Yard Waste Card											
	300 renewals \$30; 673 issued					18,390	875	10,365	9,000	12,015	13,105	10,000
	Maintains cameras, gates, software											
Total:		-	-	-	-	18,390	875	10,365	9,000	12,015	13,105	10,000

2026 General Fund Line Item Budget

Level: Public Charges for Srvs. 100-00-46

		YTD										
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-46600-000-000	Telecommunication Tower											
	Pleasant Valley Tower (2023)					1,575	750	7,243	5,700	2,900	5,800	5,800
	Town/City Joint Owners (\$475/mo)											
Total:		-	-	-	-	1,575	750	7,243	5,700	2,900	5,800	5,800
100-00-46720-000-001	Park Rental Fee											
	Rental Fees					195				100		
Total:		-	-	-	-	195	-	-	-	100	-	-
PUBLIC CHARGES TOTAL:		127,310	133,381	138,576	137,986	160,991	434,629	457,667	476,008	469,642	478,509	496,866

2026 General Fund Line Item Budget

Level: Misc Revenues 100-00-48

[illegible]

2026 General Fund Line Item Budget

Level: Misc Revenues 100-00-48												
		YTD										
Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 7/11/2025	2025 Est. Yr. End	2026 Budget
100-00-48110-000-007	Environmental Account	-	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-48110-000-008	Fire Station Money Market Acct.	-	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-48110-000-009	Interest-Other											
	Property tax payment interest	19	32,802	553	4,526	1,108	-	179	-	173	233	-
Total:		19	32,802	553	4,526	1,108	-	179	-	173	233	-
100-00-48307-000-000	Recycling Income											
	Proceeds from vendor sale of recyclables	838	611	782	895	3,220	-	2,287	-	2,081	2,577	-
	NA per contract with Waste Management											
Total:		838	611	782	895	3,220	-	2,287	-	2,081	2,577	-
100-00-48308-000-000	Cable TV Franchise Fee											
	Dish/DirecTV	17,075	39,821	31,101	31,855	31,110	4,500	30,825	1,500	15,809	26,000	1,500
	Spectrum/Charter	31,275					11,000		14,000			22,000
Total:		48,351	39,821	31,101	31,855	31,110	15,500	30,825	15,500	15,809	26,000	23,500
100-00-48309-000-000	Sale of Equip & Property											
	Misc. Surplus Equipment per schedule		-	12,302	14,622	7,430	-	-	-	-	-	-
	Sale of Refuse Truck											
Total:		-	-	12,302	14,622	7,430	-	-	-	-	-	-

2026 General Fund Line Item Budget

Level: Misc Revenues 100-00-48												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025 7/11/2025	Est. Yr. End	Budget
100-00-48310-000-000	Use Value Penalty	(2,330)	3,446	3,144	14,003	-	1,500	-	-	-	-	-
Total:		(2,330)	3,446	3,144	14,003	-	1,500	-	-	-	-	-
100-00-48400-000-000	Insurance Reimbursement		-	-	-	3,176	-	1,504	-	1,619	1,619	-
Total:		-	-	-	-	3,176	-	1,504	-	1,619	1,619	-
100-00-48500-000-000	General Donation Account											
	Potential AED Grant 2025	-	-	-	-	-	-	-	2,500	-	-	-
	Expense shown in Parks Account											
Total:		-	-	-	-	-	-	-	2,500	-	-	-
100-00-48900-000-000	Misc. Revenues											
	Misc. sources	699	1,317	1,191	-	1,141	500	4,980	500	63	69	500
Total:		699	1,317	1,191	-	1,141	500	4,980	500	63	69	500
100-00-48900-000-001	Misc. - Use Value Penalty											
		-	-	272	-	-	-	-	-	-	-	-
Total:		-	-	272	-	-	-	-	-	-	-	-
MISC. REVENUES TOTAL:		98,623	80,686	51,957	121,590	182,262	32,500	271,546	21,000	127,638	180,499	26,500

2026 General Fund Line Item Budget

Level: Other Financing Sources 100-00-49

[illegible]

2026 General Fund Line Item Budget

Level: Other Financing Sources 100-00-49												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025	Est. Yr. End	Budget
100-00-49400-000-000	Transfers from Special Revenue Fund											
	Transfer from Machinery Account for equipment itemized below (\$125,000 minus \$75,000 for Machinery Account)		25,932	102,395						-	-	
	Tranfer from Machinery Account for Wheeled excavator (\$110,000 piece minus \$75,000 for Machinery Account)	100,900										
	Transfer from Special Revenue Account/Fund Balance for Impact Fee Study			25,900								
	2022 Equipment Purchases		0	0	110,961							
	Transfer from Special Revenue Account/Impact Fees for Fire/EMS Shared Services Agreement						33,000					
	Comprehensive Plan Update & Applicable Ordinances (Transfer)								10,000			20,000
	Transfer from SR Account 5 Corners Master Plan Update						30,000		50,000			
	Transfer from SR Machinery Account for 2024 Equipment Purchases (\$285,000 for a new patrol truck (replace model year 2001 truck), \$65,000 to outfit patrol truck #10 with an anti-icing tank)						350,000	297,184				
	Transfer from SR Machinery Account for 2025 Equipment purchases: \$400,000 (minus \$200,000 coming from Capital Account) 20 yd Patrol Truck (plow, wing, underbody, v-box salter) Replacement #12 - Model Year 2004, & 1-Ton Dump Forestry Aerial Equipment & Accessories (Replacement #30 - Model Year 1997)								200,000			
	ARPA Wage Transfer									50,974	50,974	
	Transfer from SR Machinery Account for 2026 Equipment purchases: \$75,000 Used Road Grader with shoulder reclaiming equipment (Replacement #24 - Model Year 1992)											75,000
	Impact Fee Transfer Board approved for Fire/EMS					125,220						
Total:		100,900	25,932	128,295	110,961	125,220	413,000	297,184	260,000	50,974	50,974	95,000

2026 General Fund Line Item Budget

Level: Other Financing Sources 100-00-49													
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	7/11/2025	Est. Yr. End	Budget	
100-00-49500-000-001	Sale of Property												
	Refuse Truck/Surplus Equipment Sale					200,000				20,775	20,775		
	Total:	-	-	-	-	200,000	-	-	-	20,775	20,775		-
100-00	Use of Fund Balance												
	Impact Fee Study/Needs Assessment												15,000
	CORP Update (Park & Ped. Plan)												40,000
	Financial Plan Study/Stormwater Study	-	-	-	-	-	-	-	20,000	-	-		15,000
	Phone System Upgrade												10,000
	Total:	-	-	-	-	-	-	-	20,000	-	-		80,000
	OTHER FIN. SOURCES TOTAL:	100,900	25,932	434,963	110,961	325,220	413,000	297,184	280,000	71,749	71,749		175,000

2026 General Fund Line Item Budget

Level: General Government 100-00-51

		YTD										
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-51100-001-000	Payroll - Plan Commission											
	7 members	807	673	886	942	-	950	932	950	625	625	950
Total:		807	673	886	942	-	950	932	950	625	625	950
100-00-51100-002-000	Payroll - Board of Appeals											
	5 members	-	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-51100-003-000	Payroll - Board of Review											
	6 members	-	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-51110-000-001	Salaries - Town Board											
	Wages for 4 members (\$5,144 x 4)	21,576	21,302	21,478	20,276	26,870	20,576	29,532	20,576	10,288	20,576	20,576
	Chairman \$9,485						9,485		9,485	6,134	9,485	9,485
Total:		21,576	21,302	21,478	20,276	26,870	30,061	29,532	30,061	16,422	30,061	30,061
100-00-51110-002-000	Expenses - Town Board											
	Memorials		3,156	1,100	1,233	1,463	300	1,854	400	1,004	2,200	400
	4th of July Parade candy	228					1,300		1,400			1,400
	Misc. expenses	711					550		600			600
Total:		940	3,156	1,100	1,233	1,463	2,150	1,854	2,400	1,004	2,200	2,400

2026 General Fund Line Item Budget

Level: General Government 100-00-51												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025 7/11/2025	Est. Yr. End	Budget
100-00-51110-003-001	Expenses - Plan Commission											
	Training & Misc. expenses	-	-	-	-	-	500	13	1,000	-	500	1,000
Total:		-	-	-	-	-	500	13	1,000	-	500	1,000
100-00-51110-004-001	Expenses - Board of Appeals											
	Training & Misc. expenses	-	-	-	-	-	500	-	500	-	-	500
Total:		-	-	-	-	-	500	-	500	-	-	500
100-00-51110-005-001	Expenses - Landmarks Com.											
	Preservation Award & Historic marker expenses	-	-	-	-	-	3,000	766	2,500	-	2,000	2,500
	Misc. Expenses								500			500
Total:		-	-	-	-	-	3,000	766	3,000	-	2,000	3,000
100-00-51110-040-001	Legislative FICA											
		1,646	1,630	1,643	1,551	2,068	2,300	1,677	2,300	1,181	2,300	2,300
Total:		1,646	1,630	1,643	1,551	2,068	2,300	1,677	2,300	1,181	2,300	2,300
100-00-51300-000-000	Town Attorney - General											
	General Matters	31,041	28,889	38,121	32,134	24,505	42,000	21,507	46,000	6,582	45,000	46,000
	Prochnow	2,537	18,124				8,000		4,000			4,000
Total:		33,578	47,013	38,121	32,134	24,505	50,000	21,507	50,000	6,582	45,000	50,000
100-00-51400-000-000	Payroll - Town Administrator											
	Wages	108,509	96,649	115,879	130,851	157,406	139,912	160,888	144,809	98,390	144,809	149,877
Total:		108,509	96,649	115,879	130,851	157,406	139,912	160,888	144,809	98,390	144,809	149,877

2026 General Fund Line Item Budget

Level: General Government 100-00-51

		YTD										
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD 2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-51400-000-001	Payroll - Deputy Clerk											
	Wages	22,088	22,292	20,082	9,868	20,867	23,920	25,286	24,757	14,794	24,757	25,630
Total:		22,088	22,292	20,082	9,868	20,867	23,920	25,286	24,757	14,794	24,757	25,630
100-00-51400-000-002	Payroll - Town Clerk/Asst. Administrator											
	Wages (new hire 2025)	73,068	38,012	47,596	50,281	59,548	59,572	60,982	62,842	31,285	72,000	74,520
Total:		73,068	38,012	47,596	50,281	59,548	59,572	60,982	62,842	31,285	72,000	74,520
100-00-51400-000-003	Payroll - Overtime											
	Misc Overtime	-	-	-	-	-	2,000	-	2,000	-	-	2,000
Total:		-	-	-	-	-	2,000	-	2,000	-	-	2,000
100-00-51400-000-005	Payroll - Director of Parks & Recreation											
	Wages 1248 hours office time	-2,867	-	-	26,656	36,916	37,440	37,053	42,600	22,277	42,600	44,091
	Remainder in Recreation Fund											
Total:		-2,867	0	0	26,656	36,916	37,440	37,053	42,600	22,277	42,600	44,091
100-00-51400-000-006	Payroll - Intern											
		-	1,077	-	-	-	2,500	0	2,500	-	-	2,500
Total:		-	1,077	-	-	-	2,500	-	2,500	-	-	2,500
100-00-51400-001-001	Professional Membership											
	APA Annual Membership - Admin	324	4,144	4,485	4,954	5,543	350	5,216	350	4,462	6,700	720
	AICP Cert - Admin	-					400		610			-
	ICMA/WCMA Annual Membership - Admin	558					1,400		1,400			1,500
	Notary Annual Fee - Clerk & Deputy Clerk	108					300		300			300
	MEA-SEW HR											30
	WI Municipal Clerks Assoc. - Clerk	50					100		100			100
	Park & Rec. Dir. Certification Maintenance								1,020			900
	Ozaukee Econ Dev	1,500					1,500		1,500			1,500
	WI Towns Assoc	1,142					1,400		1,435			1,500
Total:		3,682	4,144	4,485	4,954	5,543	5,450	5,216	6,715	4,462	6,700	6,550

2026 General Fund Line Item Budget

Level: General Government 100-00-51												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025 7/11/2025	Est. Yr. End	Budget
100-00-51400-001-002	Professional Training											
	Professional Development - Clerk/Deputy Clerk	359	1,195	1,197	1,473	1,679	500	1,007	500	947	3,200	500
	Professional Develop. - Administration & Planning	-					3,500		3,500			3,500
Total:		359	1,195	1,197	1,473	1,679	4,000	1,007	4,000	947	3,200	4,000
100-00-51400-001-003	Professional Periodicals											
	Misc. periodicals	-	19	69	69	313	75	99	350	-	200	350
	Total:	-	19	69	69	313	75	99	350	-	200	350
100-00-51400-004-000	Publications/Legal Advertising											
	Ads & Legal Notices	899	851	2,069	2,495	2,675	2,000	2,744	2,250	461	2,500	2,250
	Misc. Publications	-					1,000		1,000			1,000
Total:		899	851	2,069	2,495	2,675	3,000	2,744	3,250	461	2,500	3,250
100-00-51400-004-001	Admin - Mileage Reimbursement											
		283	107	-	411	50	500	19	500	38	200	500
	Total:	283	107	-	411	50	500	19	500	38	200	500
100-00-51400-004-002	Employee Appreciation											
		502	607	405	1,184	676	1,200	797	1,200	157	1,000	1,200
	Total:	502	607	405	1,184	676	1,200	797	1,200	157	1,000	1,200

2026 General Fund Line Item Budget

Level: General Government 100-00-51												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025 7/11/2025	Est. Yr. End	Budget
100-00-51400-004-003	Admin - Postage											
	Annual postage permit renewal - USPS	4,989	3,510	3,458	4,346	1,147	250	4,222	250	19	2,000	250
	Forever boxed postage envelops						1,700		2,000			2,000
	Mass mailings/regular stamps											
	Town Newsletter postage						2,500					
Total:		4,989	3,510	3,458	4,346	1,147	4,450	4,222	2,250	19	2,000	2,250
100-00-51400-004-004	Admin - Office Supplies											
	Ricoh copier monthly lease	3,400	7,298	12,029	8,867	8,810	2,280	6,790	2,500	3,210	8,500	2,500
	Ricoh copy charge above allowance	500					725		850			1,000
	Checks	200					450		450			450
	Printer/Copier paper	1,000					1,500		1,500			1,500
	Town letterhead/cards	300					275		250			250
	Misc. supplies (folders, pens, etc.)	3,908					1,850		2,000			2,000
	Bottled water (5 gal)	1,020					1,900		2,000			2,200
Total:		10,328	7,298	12,029	8,867	8,810	8,980	6,790	9,550	3,210	8,500	9,900
100-00-51400-004-005	Admin - General Expenses											
	Misc. items	5,681	3,142	7,704	6,655	4,534	4,000	8,682	4,000	2,523	4,000	4,000
	Note: increase due to AED grant in 2024											
Total:		5,681	3,142	7,704	6,655	4,534	4,000	8,682	4,000	2,523	4,000	4,000
100-00-51400-004-006	Admin - Computer Software Maintenance											
	Ozaukee County maintenance/support	-	300	-	-	5,399	1,000	7,952	1,000	3,176	7,200	1,000
	Zoom Annual subscription								185			185
	Quickbooks monthly license \$35/month)								420			420
	Constant Contact Subscription											650
	Adobe Software Annual License (\$130 each)								260			260
	Microsoft Office Licences & Email						3,375		3,600			6,300
	Email Spam Filter/Backup/Cloud Storage						1,800		1,950			
Total:		-	300	-	-	5,399	6,175	7,952	7,415	3,176	7,200	8,815

2026 General Fund Line Item Budget

Level: General Government 100-00-51												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025 7/11/2025	Est. Yr. End	Budget
100-00-51400-004-007	Computer Software											
	Misc. & Anti-virus	-	-	2,500	-	-	1,000	705	1,000	-	900	1,000
Total:		-	-	2,500	-	-	1,000	705	1,000	-	900	1,000
100-00-51400-004-008	Newsletter											
	Newsletter Postage	460	1,628	582	1,249	2,093	-	1,522	3,000	776	2,328	3,000
Total:		460	1,628	582	1,249	2,093	-	1,522	3,000	776	2,328	3,000
100-00-51400-004-009	Computer Hardware											
	Replacement computers and hardware	149	2,297	211	-	-	7,150	1,877	7,000	-	4,500	6,000
Total:		149	2,297	211	-	-	7,150	1,877	7,000	-	4,500	6,000
100-00-51400-005-000	Recodification Services											
	Annual Codification	-	995	2,715	995	6,211	15,000	995	10,000	-	10,000	10,000
	Annual eCode Fee	995		995			995		995		995	1,045
Total:		995	995	3,710	995	6,211	15,995	995	10,995	0	10,995	11,045
100-00-51400-005-001	Planning & Five Corners Master Plan											
	Comprehensive Plan Update & Applicable Ordinances (SR Transfer)				339		-	9,760	10,000	665	-	20,000
	Consulting Planner					1,066	10,000		10,000		5,000	10,000
	CORP Update (Park & Ped. Plan - Fund Balance)											40,000
	5 Corners Master Plan Update (Transfer)						30,000		50,000		-	
Total:		-	-	-	339	1,066	40,000	9,760	70,000	665	5,000	70,000

2026 General Fund Line Item Budget

Level: General Government 100-00-51

<u>Account</u>	<u>Description</u>	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>2025</u>	<u>Est. Yr. End</u>	<u>Budget</u>
100-00-51440-000-000	Elections Payroll											
	4 elections 18 inspectors x 14.5 hrs = 1044 hours @\$11.08	4,424	13,573	6,246	13,756	5,837	10,600	11,586	5,620	5,646	6,000	11,600
	4 elections, 5 Chief inspectors x 22 hrs = 440 hrs @ \$15.58						6,275		3,350			6,900
	Election Inspector training: 2 hours regular workers x 45 workers						947		990			1,402
	Misc Election Expenses						1,000		1,000			1,000
	Reserve for future election years								6,500			
Total:		4,424	13,573	6,246	13,756	5,837	18,822	11,586	17,460	5,646	6,000	20,902
100-00-51440-005-000	CedarburgTV/Zoom											
	Time Warner Cedarburg hub IP	203	-	-	-	-	-	-	-	-	-	-
	Time Warner 5 static IP's	3,564	-	-	-	-	-	-	-	-	-	-
	Zoom (moved to computer software 2025)	129	-	-	-	-	500		-	-	-	-
Total:		3,895	-	-	-	-	500	-	-	-	-	-
100-00-51440-005-003	Web Page Maintenance											
	TownWeb hosting	3,598	1,776	1,548	1,656	2,099	1,000	1,740	1,800	-	1,800	2,600
Total:		3,598	1,776	1,548	1,656	2,099	1,000	1,740	1,800	0	1,800	2,600

2026 General Fund Line Item Budget

Level: General Government 100-00-51												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025 7/11/2025	Est. Yr. End	Budget
100-00-51440-010-000	Elections Expenses/Supplies											
	Food for 4 elections	228	9,204	5,335	5,090	4983.35	1,250	10,845	1,250	3,828	5,000	1,300
	Notice, memory cards, ballots, coding, supplies	2,828					3,000		3,500			3,500
	Warranty/maint. machines (2)	810					1,000		1,000			1,000
	Annual Data Service Agreement & Hardware											
	Maintenance (2 machines)	350					350		350			350
	Firmware agreement machines (2)	500					565		580			600
	Travel/training/onsite certification						450		450			450
	Modems						360		430			430
	Elections Postage								2,000			2,000
	Facility Rental Ozaukee Pavillion (new)								250			250
	Polling signage						250		250			250
	Voting booths								-			-
	Early-vote ballot boxes								-			-
Total:		4,716	9,204	5,335	5,090	4,983	7,225	10,845	10,060	3,828	5,000	10,130
100-00-51450-010-001	FICA (Town Hall Employees)											
		15,074	12,090	14,413	16,000	18,575	21,500	19,913	23,000	11,226	22,451	25,500
Total:		15,074	12,090	14,413	16,000	18,575	21,500	19,913	23,000	11,226	22,451	25,500
100-00-51450-010-002	Wisconsin Retirement (THE)											
		12,571	10,605	12,708	13,174	15,566	17,500	16,703	18,750	10,749	21,498	21,000
Total:		12,571	10,605	12,708	13,174	15,566	17,500	16,703	18,750	10,749	21,498	21,000
100-00-51450-010-003	Health Insurance (THE)											
	Employee transitions 2026	12,343	15,614	19,287	28,236	39,961	49,611	52,813	55,000	21,572	43,145	55,000
Total:		12,343	15,614	19,287	28,236	39,961	49,611	52,813	55,000	21,572	43,145	55,000
100-00-51450-010-004	Life Insurance - Office Staff											
		420	298	718	613	642	350	288	375	186	373	375
Total:		420	298	718	613	642	350	288	375	186	373	375

2026 General Fund Line Item Budget

Level: General Government 100-00-51												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025 7/11/2025	Est. Yr. End	Budget
100-00-51450-010-005	HRA/Health Insurance Deductible											
	Deductible reimbursements (Admin Employees) DPW											
	Transferred to PW 2024	14,123	14,464	20,161	22,777	11,142	11,000	11,203	11,000	9,305	11,500	10,000
	HRA administration	800					1,750		1,955			2,100
Total:		14,923	14,464	20,161	22,777	11,142	12,750	11,203	12,955	9,305	11,500	12,100
100-00-51500-000-000	Financial Services											
	Audit contract	10,300	41,413	42,000	38,474	47,160	12,550	46,507	13,050	21,623	13,050	14,000
	Bookkeeping contract	21,000					27,200		28,500		9,751	9,450
	Baker Tilly Continung Disclosure contract						800		800		800	800
	Promissory Note Pay Agent						300		300		300	300
	Financial Plan Study/Stormwater Study								20,000			15,000
	Impact Fee Study/Needs Assessment											15,000
	Audit related bookkeeping*	945					6,000		6,000		5,263	6,000
	*Note: bank fraud additional time 2020											
Total:		32,245	41,413	42,000	38,474	47,160	46,850	46,507	68,650	21,623	29,164	60,550
100-00-51520-000-000	Payroll - Treasurer Part Time											
	Combined Treasurer w/Payroll AP in 2025	8,852	12,399	7,215	11,031	11,530	11,440	11,644	11,841	12,461	22,880	23,681
Total:		8,852	12,399	7,215	11,031	11,530	11,440	11,644	11,841	12,461	22,880	23,681
100-00-51520-002-000	Software Support											
	Tax collection and dog licenses	595	2,250	1,347	-	3,383	700	3,424	700	2,900	3,400	800
	Accounting & Payroll	2,250					2,000		2,700			2,900
Total:		2,845	2,250	1,347	-	3,383	2,700	3,424	3,400	2,900	3,400	3,700
100-00-51520-004-000	Expenses - Treasurer											
	Various bank fees	-	367	2,691	4,207	3,072	750	3,641	750	359	5,000	750
	Tax bill preparation	385					4,000		4,000			4,000
	Training						842		842			1,000
Total:		385	367	2,691	4,207	3,072	5,592	3,641	5,592	359	5,000	5,750

2026 General Fund Line Item Budget

Level: General Government 100-00-51												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025 7/11/2025	Est. Yr. End	Budget
100-00-51530-002-000	Expenses - Assessment											
	WI DOR fee to assess manuf prop.	250	-	253	241	225	300	230	300	-	300	500
Total:		250	-	253	241	225	300	230	300	-	300	500
100-00-51530-011-000	Assessor Contract											
	Annual Assessor Contract (extra month paid '24)	19,800	19,800	19,800	19,250	21,000	21,000	22,750	22,200	12,950	22,200	22,200
Total:		19,800	19,800	19,800	19,250	21,000	21,000	22,750	22,200	12,950	22,200	22,200
100-00-51550-010-001	FICA - Treasurer											
	Combined Treasurer w/Payroll AP in 2025	677	703	718	823	857	880	875	910	1,094	1,800	1,850
Total:		677	703	718	823	857	880	875	910	1,094	1,800	1,850
100-00-51610-002-000	Town Hall Interior Maintenance											
	Contractual cleaning service	5,731	5,128	13,275	7,920	8,758	5,974	7,677	7,725	3,672	12,000	8,035
	Interior Paint/Chairs/Rugs	2,505	3,387				3,000		3,000			2,500
	Misc						4,000		4,000			3,783
Total:		8,236	8,515	13,275	7,920	8,758	12,974	7,677	14,725	3,672	12,000	14,318
100-00-51610-002-001	Town Hall Exterior Maintenance											
	Misc. parts/supplies & repairs/pest application	1,006	513	228	109	1,624	3,000	166	3,000	-	1,500	4,000
Total:		1,006	513	228	109	1,624	3,000	166	3,000	0	1,500	4,000

2026 General Fund Line Item Budget

Level: General Government 100-00-51												
Account	Description	2019	2020	2021	2022	2023	2024	2024	2025	YTD	2025	2026
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2025 7/11/2025	Est. Yr. End	Budget
100-00-51610-002-002	Holding Tank Pumping Fees											
	Pumping fees	2,285	2,185	2,345	2,885	3,015	3,750	3,370	3,840	1,340	2,680	3,840
Total:		2,285	2,185	2,345	2,885	3,015	3,750	3,370	3,840	1,340	2,680	3,840
100-00-51610-010-000	Utilities											
	WE Energies	25,398	12,946	17,744	14,811	17,321	23,100	17,252	25,000	8,277	22,400	27,000
	Cloud Phone System Monthly \$250 + Support						2,100		2,250			4,000
	Charter Internet											400
	Wireless phones (4)						2,200		2,200			2,200
Total:		25,398	12,946	17,744	14,811	17,321	27,400	17,252	29,450	8,277	22,400	33,600
100-00-51938-000-000	Property & Liability											
	Property (updated values 2024)	26,287	20,844	35,394	41,264	29,590	40,425	42,310	48,000	25,758	45,499	48,000
	Position Bonds (Admin./Clerk/Deputy Clerk)								750			750
	Auto		12,812			8,187						
Total:		26,287	33,656	35,394	41,264	37,777	40,425	42,310	48,750	25,758	45,499	48,750
100-00-51910-000-000	ILL Tax/Refunds/Uncol											
		13,324	19,965	53	-	3,556	-	2,880	-	-	-	-
Total:		13,324	19,965	53	-	3,556	-	2,880	-	-	-	-
100-00-51940-000-000	Work Comp Insurance											
	Favorable Modification Factor currently	18,969	15,516	16,095	16,830	13,902	18,500	11,726	18,500	7,400	9,731	18,500
Total:		18,969	15,516	16,095	16,830	13,902	18,500	11,726	18,500	7,400	9,731	18,500
GENERAL GOVERNMENT TOTAL:		520,198	560,798	524,776	565,975	641,825	780,849	692,424	871,502	369,339	716,395	909,535

2026 General Fund Line Item Budget

Level: Public Safety 100-00-52

YTD												
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD 2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-52110-000-000	Constable Wage											
	New Constable 2025	689	3,877	4,186	4,283	4,829	4,829	4,841	4,999	3,207	6,000	6,210
Total:		689	3,877	4,186	4,283	4,829	4,829	4,841	4,999	3,207	6,000	6,210
100-00-52110-000-001	Constable Expenses											
	Insurance			480						-	750	
	Background Checks	795	360		501		1,000	721	1,000			1,000
	Mileage Reimbursement											
	Uniform/misc. items											
	Phone								480			480
Total:		795	360	480	501	-	1,000	721	1,480	-	750	1,480
100-00-52110-040-001	FICA - Constable											
		53	272	330	340	355	370	369	390	255	509	480
Total:		53	272	330	340	355	370	369	390	255	509	480
100-00-52200-000-000	Cedarburg Fire Department											
	Shared Service Agreement	189,996	160,505	200,783	315,551	242,134	294,791	318,791	536,623	50	536,623	684,741
	Paramedic Oversight Contribution					25,893	24,000					
Total:		189,996	160,505	200,783	315,551	268,027	318,791	318,791	536,623	50	536,623	684,741
100-00-52200-000-001	Fire Numbers											
		77	836	-	55	-	500	328	500	-	450	500
Total:		77	836	-	55	-	500	328	500	-	450	500
100-00-52200-000-003	State Fire Insurance Rebate											
		34,309	35,367	35,994	38,281	42,275	40,000	48,361	48,000	-	51,678	50,000
Total:		34,309	35,367	35,994	38,281	42,275	40,000	48,361	48,000	-	51,678	50,000

2026 General Fund Line Item Budget

Level: Public Safety 100-00-52												
Account	Description	YTD										
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 7/11/2025	2025 Est. Yr. End	2026 Budget
100-00-52200-000-004	Fire/EMS Dispatch											
	Included w/Fire/EMS 2025	4,054	3,407	2,768	2,724	1,029	4,500	0	-	-	-	-
Total:		4,054	3,407	2,768	2,724	1,029	4,500	-	-	-	-	-
100-00-52200-000-006	Station No. 2 Utilities											
	Electric & gas	4,897	5,068	5,624	5,673	6,590	8,500	7,347	9,180	3,237	10,000	9,900
	Internet/Phone						1,200		1,500			1,800
Total:		4,897	5,068	5,624	5,673	6,590	9,700	7,347	10,680	3,237	10,000	11,700
100-00-52400-002-000	Building Inspector Expenses											
	Building Inspector seal	-	-	335	335	336	1,000	338	1,000	-	1,000	1,000
	Misc. Expenses	339	436				100		100			100
Total:		339	436	335	335	336	1,100	338	1,100	-	1,000	1,100
100-00-52400-011-000	Building Inspector Contract											
	% of revenues per contract	68,291	78,584	99,241	89,119	73,873	65,000	95,523	65,000	36,384	72,767	65,000
Total:		68,291	78,584	99,241	89,119	73,873	65,000	95,523	65,000	36,384	72,767	65,000
100-00-52900-000-000	Emergency Government											
		-	1,070	-	1,015	88	1,500	113	1,500	-	1,000	1,500
Total:		-	1,070	-	1,015	88	1,500	113	1,500	-	1,000	1,500
PUBLIC SAFETY TOTAL:		303,500	289,782	349,740	457,878	397,402	447,290	476,731	670,272	43,132	680,777	822,711

2026 General Fund Line Item Budget

Level: Public Works 100-00-53												
Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	YTD 2025 7/11/2025	2025 Est. Yr. End	2026 Budget
100-00-53100-000-000	Payroll - Director of Public Works	80,348	80,987	74,367	90,534	103,684	103,740	103,998	107,371	55,138	107,371	111,129
	Total:	80,348	80,987	74,367	90,534	103,684	103,740	103,998	107,371	55,138	107,371	111,129
100-00-53100-001-001	Professional Memberships											
	APWA Annual Membership	498	547	892	382	344	650	593	650	587	669	650
	Total:	498	547	892	382	344	650	593	650	587	669	650
100-00-53100-001-002	Professional Training											
		1,846	175	178	-	469	2,400	196	2,400	-	2,400	2,400
	Total:	1,846	175	178	-	469	2,400	196	2,400	-	2,400	2,400
100-00-53100-001-003	Professional Periodicals											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-	-	-	-
100-00-53100-002-002	Town Yard System											
	ESS Software Maintenance	-	-	-	-	1,743	1,500	3,078	3,000	1,114	4,500	3,000
	Gate & Camera System Maintenance						1,500		3,000			3,000
	Total:	-	-	-	-	1,743	3,000	3,078	6,000	1,114	4,500	6,000
100-00-53100-002-003	Consulting Engineer Services											
	Property surveys & Road Grant Applications	11,391	12,135	8,179	3,949	18,029	12,500	571	10,000	60	2,000	10,000
	Covered Bridge Road Bridge	9,931										
	Public Works Facility Needs				-							
	Total:	21,322	12,135	8,179	3,949	18,029	12,500	571	10,000	60	2,000	10,000

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-51450-010-005	HRA/Health Insurance Deductible											
	Deductible reimbursements (DPW)					-	18,000	5,546	22,000	-	20,000	22,000
	Moved DPW costs to DPW 2024											
Total:		-	-	-	-	-	18,000	5,546	22,000	-	20,000	22,000
100-00-53311-000-001	Payroll - Highway Maintenance											
		124,166	128,091	140,421	85,315	113,936	128,000	152,289	139,500	54,355	139,500	139,500
Total:		124,166	128,091	140,421	85,315	113,936	128,000	152,289	139,500	54,355	139,500	139,500
100-00-53311-000-003	Payroll - Snow/Ice Removal											
		28,485	20,422	25,396	23,699	36,627	39,000	29,497	44,000	18,633	44,000	44,000
Total:		28,485	20,422	25,396	23,699	36,627	39,000	29,497	44,000	18,633	44,000	44,000
100-00-53311-000-005	Payroll - Drainage Maintenance											
		18,866	7,362	10,266	12,390	33,529	23,000	3,508	24,000	3,916	24,000	24,000
Total:		18,866	7,362	10,266	12,390	33,529	23,000	3,508	24,000	3,916	24,000	24,000
100-00-53311-000-007	Payroll - Traffic Control											
		6,818	5,186	3,783	3,879	4,573	6,500	5,269	7,000	3,947	7,000	7,000
Total:		6,818	5,186	3,783	3,879	4,573	6,500	5,269	7,000	3,947	7,000	7,000
100-00-53311-000-009	Payroll - Roadside Maintenance											
		44,301	54,334	34,563	33,118	48,691	36,000	51,090	37,500	44,639	37,500	37,500
Total:		44,301	54,334	34,563	33,118	48,691	36,000	51,090	37,500	44,639	37,500	37,500
100-00-53311-000-011	Payroll - Machinery Maint & Repair											
		13,728	12,265	11,078	17,317	14,787	15,000	15,885	15,500	9,052	15,500	15,500
Total:		13,728	12,265	11,078	17,317	14,787	15,000	15,885	15,500	9,052	15,500	15,500

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-0053311-000-012	Payroll - Recreation	28,621	41,878	52,162	317	-	13,000	-	13,000	-	13,000	13,000
Total:		28,621	41,878	52,162	317	-	13,000	-	13,000	-	13,000	13,000
100-00-53311-000-013	Payroll - Drainage Const	11,423	4,562	992	953	4,127	7,000	-	7,000	3,655	7,000	7,000
Total:		11,423	4,562	992	953	4,127	7,000	-	7,000	3,655	7,000	7,000
100-00-53311-000-014	Payroll - Overtime Highway	12,271	10,298	15,564	10,095	14,403	15,000	11,628	16,000	6,692	16,000	16,000
Total:		12,271	10,298	15,564	10,095	14,403	15,000	11,628	16,000	6,692	16,000	16,000
100-00-53311-000-015	Payroll - Park Maint/Projects	10,883	19,787	3,297	3,811	1,997	14,000	398	14,500	1,094	12,000	14,500
Total:		10,883	19,787	3,297	3,811	1,997	14,000	398	14,500	1,094	12,000	14,500
100-00-53311-000-017	Payroll - NonPark Grounds Maint.	-	-	-	-	-	7,000	-	4,000	-	4,000	4,000
Total:		-	-	-	-	-	7,000	-	4,000	-	4,000	4,000
100-00-53311-000-020	Payroll - Seasonal Labor											
	One summer hire (21 weeks total @ \$17.50/hr)	-	-	21,776	16,214	10,381	13,860	12,494	14,500	5,201	15,500	14,700
	Parks Seasonal Mowing etc. (160 hrs @ \$17.50/hr)						2,640		2,750			2,800
Total:		-	-	21,776	16,214	10,381	16,500	12,494	17,250	5,201	15,500	17,500
100-00-53311-001-001	Professional Advancement											
	Seminars (crew)	897	290	580	1,292	1,914	1,600	949	1,600	1,796	2,610	1,600
	Purchase training materials		-				400		400			400
Total:		897	290	580	1,292	1,914	2,000	949	2,000	1,796	2,610	2,000

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-53311-002-000	Uniforms & Shoes Highway											
	Work Boot Allowance (\$200/DPW employee/yr)	-	1,932	3,575	3,194	3,252	1,200	2,659	1,200	900	4,000	1,200
	Uniform Allowance (\$350/DPW employee/yr)	4,598					2,100		2,100			2,100
	Vests and other Safety Gear						1,500		1,500			1,500
Total:		4,598	1,932	3,575	3,194	3,252	4,800	2,659	4,800	900	4,000	4,800
100-00-53311-002-001	Fuel Highway											
		38,824	21,502	27,904	46,522	36,153	40,000	32,124	40,000	13,219	32,000	40,000
Total:		38,824	21,502	27,904	46,522	36,153	40,000	32,124	40,000	13,219	32,000	40,000
100-00-53311-002-002	CDL/Drug Testing											
	Annual Fee, Testing, Administration	210	220	754	961	715	1,000	8,869	1,000	430	1,000	1,000
	(CDL Certifications new employees 2024)											
Total:		210	220	754	961	715	1,000	8,869	1,000	430	1,000	1,000
100-00-53311-004-001	Highway Maintenance											
	Screenings for dips in winter	5,497	4,808	7,987	36,569	36,592	1,000	46,346	1,000	1,284	84,000	1,000
	Hot mix asphalt for pothole repair						6,500		6,500			6,500
	Contracted asphalt patch work (relocated from roadside maintenance in 2022)						24,000		24,000			24,000
	Concrete slurry for cross culverts						4,000		4,000			4,000
	Contracted Mastic & Crack Filling (starting 2023)						45,000		45,000			45,000
	Asphalt for patching						6,500		6,100			6,100
	Total:	5,497	4,808	7,987	36,569	36,592	87,000	46,346	86,600	1,284	84,000	86,600
100-00-53311-004-003	Snow & Ice Control											
	Road Salt & Brine Solution	75,028	46,417	35,177	40,206	47,168	60,000	42,526	60,000	62,177	64,000	60,000
	Brine Solution								4,000			6,000
Total:		75,028	46,417	35,177	40,206	47,168	60,000	42,526	64,000	62,177	64,000	66,000

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-53311-004-004	Mailbox Replacement	5,628	257	544	256	133	500	820	1,000	-	1,000	1,000
Total:		5,628	257	544	256	133	500	820	1,000	-	1,000	1,000
100-00-53311-004-005	Drainage Maintenance											
	Draintile	22,743	20,910	2,139	4,142	17,127	500	485	500	9,158	25,000	500
	Culverts (non-road improv. work)						3,000		10,000			10,000
	Stone for backfill						11,000		11,000			11,000
	Mulch blanket						500		500			500
	Topsoil & seed/sod						5,000		5,000			5,000
(includes drainage construction costs)												
Total:		22,743	20,910	2,139	4,142	17,127	20,000	485	27,000	9,158	25,000	27,000
100-00-53311-004-006	Diggers Hotline											
	Service charge on each request	326	569	458	537	693	500	488	750	151	450	750
Total:		326	569	458	537	693	500	488	750	151	450	750
100-00-53311-004-007	Traffic Control											
	Street/MUTCD signs	3,251	9,507	15,493	8,932	24,353	5,000	26,448	5,000	2,663	25,000	5,000
	Pavement Marking	12,693					20,000		20,000			20,000
Total:		15,943	9,507	15,493	8,932	24,353	25,000	26,448	25,000	2,663	25,000	25,000
100-00-53311-004-009	Roadside Maintenance											
	Gravel for Shoulder Repair	75,911	53,325	78,152	17,845	32,439	10,000	21,758	10,000	10,040	34,000	10,000
	Asphalt for Paving Shoulder						5,000		5,000			5,000
	Right-of-way posts						700		700			700
	Topsoil mulch and seed						4,000		4,000			4,000
	Contracted asphalt patch work											
	highway maintenance in 2022)						-		-			-
	Rear Flail Ditch Mower						-		-			-
	Tree removal						20,000		15,000			15,000
Total:		75,911	53,325	78,152	17,845	32,439	39,700	21,758	34,700	10,040	34,000	34,700

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-53311-004-010	Street Light Electric & Maint.											
	We Energies Power	1,829	1,333	856	770	588	1,200	394	1,200	153	1,000	1,200
	Replacement bulbs						300		300			300
Total:		1,829	1,333	856	770	588	1,500	394	1,500	153	1,000	1,500
100-00-53311-010-000	General Expenses - PW Garage											
	One-time DPW Facility Upgrade/Road/sealing or Misc. project											37,355
	Maintenance expenses	3,561	3,581	13,097	5,545	4,342	5,000	2,361	6,000	1,307	5,000	6,000
Total:		3,561	3,581	13,097	5,545	4,342	5,000	2,361	6,000	1,307	5,000	43,355
100-00-53311-015-000	General Expenses - Town Hall											
	Maintenance expenses (ADA sidewalk 2024)	1,221	1,041	601	7,113	1,526	3,000	7,217	3,500	2,291	4,000	3,500
	Automated Door Warranty								1,000			1,000
Total:		1,221	1,041	601	7,113	1,526	3,000	7,217	4,500	2,291	4,000	4,500
100-00-53311-020-000	General Expenses - Fire St. 2											
	Alarm testing service	669	4,288	2,851	2,590	2,707	550	1,780	550	593	3,000	550
	Misc. expenses						450		450			450
	Materials - indoor maint.						250		250			250
	Materials - outdoor maint.						250		250			250
	Backup Generator Overhaul						1,500		1,500			1,500
Total:		669	4,288	2,851	2,590	2,707	3,000	1,780	3,000	593	3,000	3,000
100-00-53311-060-000	Shop Supplies & Misc Parts											
	Paper products	22,788	17,560	16,515	16,400	17,246	1,000	18,963	1,000	11,268	20,000	1,000
	Cleaning supplies (Safety Kleen)						1,000		1,000			1,000
	Cleaning supplies (Imperial Supplies)						750		750			750
	Quality State Oil - Hydraulic/Motor Oil						250		250			250
	General Parts & Equipment						14,850		17,000			17,000
Total:		22,788	17,560	16,515	16,400	17,246	17,850	18,963	20,000	11,268	20,000	20,000

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-53311-060-001	Equipment Maintenance/Service											
	Tires	118,376	110,285	106,770	92,172	86,619	11,000	81,410	11,000	40,389	80,000	11,000
	Parts						11,000		11,000			11,000
	Equipment rental (Mastic 1 smelter)											
	Equipment rental (smelter)											
	Equipment repair/service						56,000		58,000			58,000
	Wheeled Excavator	85,900										
Total:		204,276	110,285	106,770	92,172	86,619	78,000	81,410	80,000	40,389	80,000	80,000
100-00-53315-001-000	Highway Construction Payroll											
		990	469	872	47,546	2,394	8,000	204	8,000	3,123	8,016	8,000
Total:		990	469	872	47,546	2,394	8,000	204	8,000	3,123	8,016	8,000
100-00-53315-011-000	General Exp - Hwy Construction											
	Horns Corners Rd. (Bridge St. south 2500' to CTH T)	178		306,668						-	-	
	Sherman Road 1 mile		290,450									
	Contracted Chip Sealing (1-2 miles)	-	-		48,973							
	Future Road Project Money (Transfer to Special Rev. Acct.)											
Total:		178	290,450	306,668	48,973	-	-	-	-	-	-	-
100-00-53315-011-001	General Expenses - Bridges											
	Bridge maintenance materials	-	-	3,314	823	1,016	5,000	3,576	5,000	2,740	4,000	5,000
Total:		-	-	3,314	823	1,016	5,000	3,576	5,000	2,740	4,000	5,000
100-00-53315-040-001	FICA											
		74	35	19	2,153	-	1,500	-	1,500	-	-	1,500
Total:		74	35	19	2,153	-	1,500	-	1,500	-	-	1,500
100-00-53441-001-000	WPDES Stormwater Permit											
	Permit fee	500	500	500	500	500	1,500	500	1,500	500	500	1,500
Total:		500	500	500	500	500	1,500	500	1,500	500	500	1,500

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-53441-002-000	WPDES Stormwater Consulting											
	Grant writing & app. process	-	-	13,000	-	-	-	-	-	-	-	-
	Misc. Stormwater consulting						3,000		3,000			3,000
	Total:	-	-	13,000	-	-	3,000	-	3,000	-	-	3,000
100-00-53450-001-000	Flood Control											
	Sand	70	-	-	-	-	200	-	200	-	-	200
	Sand bags						300		300	-		300
	Total:	70	-	-	-	-	500	-	500	-	-	500
100-00-53820-000-000	Refuse Collection Payroll											
	Misc. Refuse/Special Pick Up	48,892	44,845	46,894	45,327	3,590	8,000	2,158	8,000	1,422	2,843	8,000
	Total:	48,892	44,845	46,894	45,327	3,590	8,000	2,158	8,000	1,422	2,843	8,000
100-00-53620-040-001	FICA											
		3,592	3,182	3,466	2,212	-	765	-	765	-	-	765
	Total:	3,592	3,182	3,466	2,212	-	765	-	765	-	-	765
100-00-53620-040-002	Wisconsin Retirement											
		3,136	2,942	3,168	1,951	-	800	-	800	-	-	800
	Total:	3,136	2,942	3,168	1,951	-	800	-	800	-	-	800
100-00-53631-002-001	Tipping Fees											
	2026 Waste Management \$11.63/mo per home	168,089	185,618	185,728	196,435	294,526	293,429	295,002	307,322	128,799	307,989	322,104
	Total:	168,089	185,618	185,728	196,435	294,526	293,429	295,002	307,322	128,799	307,989	322,104
100-00-53631-002-002	Materials/Supplies											
	Materials/supplies for recycling yard	312	250	36	200	-	250	51	250	-	100	250
	Total:	312	250	36	200	-	250	51	250	-	100	250

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-53631-002-003	Fuel											
	Propane for forklift	12,163	14,069	20,510	32,324	923	700	524	-	95	200	-
	Refuse truck fuel											
	Urea for refuse truck emission system											
Total:		12,163	14,069	20,510	32,324	923	700	524	-	95	200	-
100-00-53631-002-004	Refuse Carts											
	WM supplies per contract 2023 no charge	5,652	4,224	4,451	11,853	-	-	-	-	-	-	-
Total:		5,652	4,224	4,451	11,853	-	-	-	-	-	-	-
100-00-53631-020-000	Landfill Site/ Pleasant Valley											
	Monitoring shared w/ City of Cedarburg	2,533	2,166	4,050	4,900	2,333	3,000	3,067	3,000	1,000	3,000	3,000
Total:		2,533	2,166	4,050	4,900	2,333	3,000	3,067	3,000	1,000	3,000	3,000
100-00-53635-000-000	Recycling Wages											
	Yard Attendants (phase out 2025 due to automated yard)	5,693	3,098	2,975	5,186	3,338	8,000	3,222	-	81	81	-
	Remove											
Total:		5,693	3,098	2,975	5,186	3,338	8,000	3,222	-	81	81	-
100-00-53635-000-001	Recycling Public Works Payroll											
		10,021	10,250	14,064	8,176	10,548	11,000	10,435	13,000	6,044	12,000	13,000
Total:		10,021	10,250	14,064	8,176	10,548	11,000	10,435	13,000	6,044	12,000	13,000
100-00-53635-002-000	General Expense - Recycling											
	Tire recycling collection			84,285		128,572	1,500	130,208	1,500	58,236	137,384	1,500
	Metal Recycling Collection								1,000			1,000
	Supplies/fuel/general expenses						1,700		2,400			2,400
	2026 Collection - Waste Management \$5.16/mo	103,684	130,043		121,888		130,045		136,127			142,911
Total:		103,684	130,043	84,285	121,888	128,572	131,745	130,208	141,027	58,236	137,384	147,811

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-53635-040-001	FICA	1,175	921	1,334	781	251	1,200	208	1,200	6	25	1,200
Total:		1,175	921	1,334	781	251	1,200	208	1,200	6	25	1,200
100-00-53635-040-002	Wisconsin Retirement	584	630	1,007	334	-	700	-	700	-	-	700
Total:		584	630	1,007	334	-	700	-	700	-	-	700
100-00-53640-000-000	Weed & Nuisance Control											
	Herbicide (ROW invasives & noxious weeds)	264	2,430	134	2,884	2,968	3,000	2,979	3,000	2,999	2,999	3,000
Total:		264	2,430	134	2,884	2,968	3,000	2,979	3,000	2,999	2,999	3,000
100-00-53680-000-000	Other Sanitation/Haz Waste											
	Used sand bag disposal	-	-	470	-	-	600	-	600	-	-	600
Total:		-	-	470	-	-	600	-	600	-	-	600
PUBLIC WORKS TOTAL:		1,419,747	1,529,498	1,583,589	1,253,017	1,308,147	1,491,459	1,267,603	1,568,629	642,614	1,485,473	1,642,844

YTD

[illegible]

2026 General Fund Line Item Budget												
Level: CULTURE REC. ED 100-00-55		YTD										
Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 7/11/2025	2025 Est. Yr. End	2026 Budget
100-00-55500-000-000	Landmarks Commission											
	Moved to General Government	890	-	-	-	-	-	-	-	-	-	-
Total:		890	-	-	-	-	-	-	-	-	-	-
CULTURE REC. ED. TOTAL:		4,663	4,556	2,923	2,887	4,245	5,000	4,333	7,500	650	4,500	5,000

2026 General Fund Line Item Budget

Level: Conserv. & Dev 100-00-56

YTD												
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-56700-000-000	OEDC Contribution											
	Annual Membership OED	-	-	-	-	185	150	100	185	-	150	185
	Ozaukee County Tourism Council								100			100
Total:		-	-	-	-	185	150	100	285	-	150	285
100-00-56700-000-001	Cedarburg Chamber Contribution											
	Chamber Annual Membership fee	3,175	175	3,000	3,460	280	175	3,185	185		175	185
	Hometown Celebration/Fireworks	-				3,000	3,000		3,000	3,000	3,000	3,000
	Parade								35	30	30	50
Total:		3,175	175	3,000	3,460	3,280	3,175	3,185	3,220	3,030	3,205	3,235
	CONSERV. & DEV. TOTAL	3,175	175	3,000	3,460	3,465	3,325	3,285	3,505	3,030	3,355	3,520

2026 General Fund Line Item Budget

Level: CAPITAL OUTLAY 100-00-57												
		YTD										
Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 YTD 7/11/2025	2025 Est. Yr. End	2026 Budget
100-00-57140-000-000	General Public Buildings											
	Records	-	-	3,000	-	-	3,000	-	3,000	-	3,000	3,000
	Town Hall Phone System Upgrade											10,000
Total:		-	-	3,000	-	-	3,000	-	3,000	-	3,000	13,000
100-00-57190-000-000	General Gov Equip/Furniture											
	Record Storage	-	-	-	-	-	1,000	-	1,000	-	1,000	1,000
Total:		-	-	-	-	-	1,000	-	1,000	-	1,000	1,000
100-00-57324-000-000	Highway Outlay/New Equipment											
	Wheeled excavator	10,794	20,904									
	Town Hall Generator (change order to 2020 approved new generator within budget)											
	Box Truck w/ramp (Used) \$50,000				61,815							
	Zero Turn Mower Replacement #43 (Model Year 2012) \$20,000											
	New pickup truck to replace #17 (2017)			128,295								
	2024 Equipment Purchases: \$720,000 (Minus \$315,000 coming from Capital Account; Minus \$55,000 coming from Recreation Fund Balance) Amended 2024 Budget to Capital Fund						350,000			-		
	2025 Equipment purchases: \$400,000 (minus \$200,000 coming from Capital Account) 20 yd Patrol Truck (plow, wing, underbody, v-box salter) Replacement #12 - Model Year 2004, & 1-Ton Dump Forestry Aerial Equipment & Accessories (Replacement #30 - Model Year 1997)								200,000			
	2026: Transfer from SR Machinery Account for 2026 Equipment purchases: \$75,000 Used Road Grader with shoulder reclaiming equipment (Replacement #24 - Model Year 1992)											75,000
Total:		10,794	20,904	128,295	61,815	-	350,000	-	200,000	-	-	75,000
CAPITAL OUTLAY TOTAL:		10,794	20,904	131,295	61,815	-	354,000	-	204,000	-	4,000	89,000

2026 General Fund Line Item Budget

Level: OTHER FIN. USES 100-00-59

		YTD										
<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Est. Yr. End</u>	<u>2026 Budget</u>
100-00-59900-000-000	General Fund Reserve Transfer		-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-59900-001-000	Misc. General Gov't		-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-59900-002-000	Transfer GF to Other Funds											
	Equipment Tranfer to Special Rev. Acct. for Equipment Depreciation		620,000	233,000	158,000	150,000	150,000	150,000	150,000	-	150,000	150,000
	Transfer for Prochnow Expenses					8,000			8,000		8,000	8,000
	Transfer to Fire & EMS SR Fund (Balance of \$965,490 minus 2025 payment of \$536,623)								428,867		428,867	
	Transfer to Fire & EMS SR Fund (Balance of \$965,490 minus 2026 payment of \$684,741)											280,749
	Other Transfers Board Approved (Transfer to Debt Service to retire negative debt)					100,000		297,184				
Total:		-	620,000	233,000	158,000	258,000	150,000	447,184	586,867	-	586,867	438,749
OTHER FIN. USES TOTAL:		-	620,000	233,000	158,000	258,000	150,000	447,184	586,867	-	586,867	438,749

2026 Town of Cedarburg Line Item Budget

Special Revenue Fund								
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues	57,948	668,003	275,951	205,134	365,978	265,799	180,620	176,830
Expenditures	559,627	39,070	457,658	151,837	218,425	326,310	342,000	215,000
Balance Annual Net Rev/Exp	\$ (501,679)	\$ 628,934	\$ (181,707)	\$ 53,297	\$ 147,552	\$ (60,510)	\$ (161,380)	\$ (38,170)
Fund Balance 12/31/24: \$1,008,795								

The Town's Special Revenue Fund has several primary and secondary functions for the Town to help track and transfer funds effectively and transparently. The Special Revenue account reports the proceeds of specific revenue/expenditure sources that are restricted or committed for a specific purpose.

Primary Functions:

- 1) Property Tax Revenue (not active anymore 1-1-14)
- 2) Machinery/project (projected balance 1-1-2026 \$673,000)
- 3) Utility Bonds (neutral account to hold work bonds in the Town)
- 4) Impact Fee's (kept separate from General Fund Revenue)
- 5) Environmental Impact (tracking of expenses for Prochnow EPA action)

2026 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE

Type: Revenues (200-00)

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
200-00	Taxes								
	Property Tax Levy	-	-	-	-	-	-	-	-
Total:				-	-	-	-	-	-
200-00	Machinery								
	Beginning Acct. Balance 1/1/25	248,983	450,860	523,783	467,890	799,561	795,166	-	-
	Interest				9,752	49,311	41,041	-	-
	2021:Transfer in from GF for equipment (Replacement pickup truck with lift gate (\$65,000) Tilting Bucket (replacing broken bucket) (\$10,000) Used for pickup truck never replaced from 2017 (\$25,000) Replacement zero turn mower (\$25,000)								
	2022:Transfer In from General Fund for equipment replacement patrol truck (\$230,000), replacement zero turn mower (\$20,000), and used box truck (\$50,000)								
	2023: No transfer in for equipment for 2023; equipment purchases in 2023 made with Capital Funds due to savings on roads projects in 2022								
	2024:Transfer in from General Fund for equipment replacement patrol truck (\$285,000), and retrofit plow truck with anti-icing tank (\$65,000) Transfer In from General Fund for equipment depreciation	0						150,000	150,000
Total:		-	-	-	9,752	49,311	41,041	150,000	150,000

2026 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE									
Type: Revenues (200-00)									
		2019	2020	2021	2022	2023	2024	2025	2026
<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
200-00	Highway & Bridge								
	Beginning Acct. Balance 1/1/25	34,830	355,109	355,362	-	-	-	-	-
	Interest	15,691	3,324	879	-	-			
	Transfer in from G.F. for Projects								
	Note:								
	None in 2023 and 2024 due to funds coming from								
	the Capital Account \$5 million notes								
	Total:	15,691	3,324	879	-	-	-	-	-
200-00	Utility Permit Escrows								
	Beginning Acct. Balance 1/1/25	20,200	20,700	20,700	22,200	22,200	22,190	-	-
	Interest			-	-	-	-	-	-
	Total:	-		-	-	-	-	-	-
200-00	Road Bond								
	Beginning Acct. Balance 1/1/25	37,000	57,200	72,000	71,100	69,600	69,600	-	-
	Interest			-	-	-	-	-	-
	Total:	-		-	-	-	-	-	-
200-00	Holding Tank								
	Beginning Acct. Balance 1/1/25	181,600	185,600	188,000	191,600	193,200	193,200		
	Interest	3,219	1,500	170	3,246	14,085	15,371	-	-
	Total:	3,219	1,500	170	3,246	14,085	15,371	-	-
200-00	Impact Fees								
	Beginning Acct. Balance 1/1/25	233,006	276,151	318,071	340,854	267,724	301,925	-	-
	New impact fees collected	26,530	41,690	41,690	30,321	26,530	18,950	30,320	26,530
	Interest	12,508	1,489	212	3,816	18,052	15,250	300	300
	Total:	39,038	43,179	41,902	34,136	44,582	34,200	30,620	26,830

2026 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE									
Type: Revenues (200-00)									
		2019	2020	2021	2022	2023	2024	2025	2026
<u>Account</u>	<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
200-00	Environmental								
	Beginning Acct. Balance 1/1/25	-189,440	100,003	81,501	109,420	190,912	192,847	-	-
	Interest	-		-	-	-	9,619	-	-
	Total:	-		-	-	-	9,619	-	-
200-00	Five Corners Town Center								
	Beginning Acct. Balance 1/1/25	36,644	36,918	85,949	87,018	90,842	95,776	-	-
	Interest			-	-	-	5,130	-	-
	Total:	-		-	-	-	5,130	-	-
200-00	PW Facility								
	Beginning Acct. Balance 1/1/25						167,678		
	Interest						8,336		
	Total:			-	-	-	8,336	-	-
200-00	Interest Income								
	Interest						2,102		
	Total:			-	-	-	2,102	-	-
200-00	Transfer in from General Fund								
			620,000	233,000	158,000	258,000	150,000		
	Total:		620,000	233,000	158,000	258,000	150,000	-	-
TOTAL NEW REVENUE (not fund balance):		57,948	668,003	275,951	205,134	365,978	265,799	180,620	176,830

2026 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE									
Type: Expenditures (200-00)									
Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
200-00	Machinery								
	Transfer to G. F. Natural Gas Pressure Washer	15,000							
	Transfer to General fund purchase of wheeled excavator (puchased 11/19)	-							
	Unbudgeted Generator replacement 2020		25,932						
	2021:Transfer to General Fund for equipment (Replacement pickup truck with lift gate (\$65,000) Tilting Bucket (replacing broken bucket) (\$10,000) Used for pickup truck never replaced from 2017 (\$25,000) Replacement zero turn mower (\$25,000)			128,295					
	2022:Transfer to General Fund for equipment (Replacement patrol truck (\$230,000), replacement zero turn mower (\$20,000), and used box truck (\$50,000)				61,988				
	2023: No transfer in for equipment for 2023; equipment purchases in 2023 made with Capital Funds due to savings on roads projects in 2022								
	2024:Transfer to General Fund for equipment replacement patrol truck (\$285,000), and retrofit plow truck with anti-icing tank (\$65,000)								
	2025: Transfer from SR Machinery Account for Equipment purchases: \$400,000 (minus \$200,000 coming from Capital Account) 20 yd Patrol Truck (plow, wing, underbody, v-box salter) Replacement #12 - Model Year 2004, & 1-Ton Dump Forestry Aerial Equipment & Accessories (Replacement #30 - Model Year 1997)							200,000	
	2026: Transfer from SR Machinery Account for Equipment purchases: \$75,000 Used Road Grader with shoulder reclaiming equipment (Replacement #24 - Model Year 1992)								75,000
	Total:	15,000	25,932	128,295	61,988	-	-	200,000	75,000

2026 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE									
Type: Expenditures (200-00)									
Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
200-00	Highway & Bridge								
	Hold for future Road Projects								
	Offset cost of of Pleasant Valley/Douglas Projects								
	Transfer to GF for Offset of Cedar Creek Rd Project								
	Transfer to GF for offset of Sherman and Beechwood Drive Projects 2020								
	Transfer to GF for offset for 2021 road work			306,668					
	Transfer to GF for offset of 2022 chip sealing				49,973				
	Total:	-	-	306,668	49,973	-	-	-	-
200-00	Paving								
	Total:	-	-	-	-	-	-	-	-
200-00	Utility Permit Escrows								
	Total:	-	-	-	-	-	-	-	-
200-00	Road Bond								
	Total:	-	-	-	-	-	-	-	-
200-00	Holding Tank								
	Total:	-	-	-	-	-	-	-	-

2026 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE									
Type: Expenditures (200-00)									
Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
200-00	Impact Fees								
	Transfer to General Fund Impact Fee Study 2022								
	Transfer to Capital Project Sports Complex								
	Transfer to General Fund for Fire/EMS Shared Services Agreement	528,795	-	-	-	125,220	-	22,000	-
Total:		528,795	-	-	-	125,220	-	22,000	-
200-00	Environmental								
	Legal Services		9,638	19,496	33,770	6,714	5,629	20,000	20,000
	Engineering	15,832	3,500	3,199	6,105	86,492	23,497	40,000	100,000
Total:		15,832	13,138	22,695	39,875	93,206	29,125	60,000	120,000
200-00	Five Corners Town Center								
	Transfer to General Fund for Five Corners Stormwater Engineering Study *Project not completed in 2016								
	Transfer to General Fund for Comprehensive Plan Update + Applicable Ordinances							10,000	20,000
	Transfer to General Fund for 5 Corners Master Plan Update						-	50,000	-
Total:		-	-	-	-	-	-	60,000	20,000
200-00	Debt Service								
	Transfer Out						297,184		
Total:		-	-	-	-	-	297,184	-	-
EXPENDITURES TOTAL:		559,627	39,070	457,658	151,837	218,425	326,310	342,000	215,000

2026 Town of Cedarburg Line Item Budget

Special Revenue Fund ARPA							
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues	-	317,198	317,198	60,388	-	-	-
Expenditures	-	17,976	192,916	202,960	170,563	220,000	35,000
Balance Annual Net Rev/Exp	\$ -	\$ 299,222	\$ 124,282	\$ (142,572)	\$ (170,563)	\$ (220,000)	\$ (35,000)
Fund Balance 12/31/24: \$63,157							
Note: all funds obligated							

The Town's ARPA Special Revenue Fund has several functions for the Town to help track and transfer funds effectively and transparently. The Special Revenue account reports the proceeds of specific revenue/expenditure sources that are restricted or committed for a specific purpose.

Primary Functions:

- 1) ARPA Revenue (two payments received: 2021-2022)
- 2) ARPA Eligible Expenditures can be reviewed by Baker Tilly per contract, with Town Board approval.
- 3) Town ARPA allocation: \$634,396.11
- 4) The funds were 100% obligated by December 31, 2024 and must be spent by December 31, 2026.
- 5) Baker Tilly has been contracted for ARPA assistance, including advising and reporting per Federal rules.

2026 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE - ARPA
Type: Revenues (205-00)

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
205-00	Federal ARPA Funds							
	ARPA Allocation	-	317,198	317,198	-	-	-	-
	Interest Income				5,638			
	State Stormwater Grant				54,750			
Total:			317,198	317,198	60,388	-	-	-
TOTAL NEW REVENUE (not fund balance):		-	317,198	317,198	60,388	-	-	-

2025 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE - ARPA
Type: Expenditures (205-00)

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
205-00	Stormwater & Water							
	Stormwater Study 2022	-	-	98,000	10,500	-	-	-
	Total:	-	-	98,000	10,500	-	-	-
205-00	Video Speaker System - Mtg Room							
			17,157	25,461	5,093			
	Total:	-	17,157	25,461	5,093	-	-	-
205-00	Professional Services							
	Market Revaluation Grota Appraisals	-	819	-	45,600	32,641	-	-
	Other Approved Projects			1,374	16,887		160,000	35,000
	Total:	-	819	1,374	62,487	32,641	160,000	35,000
205-00	Town Facilities							
	Town Facilities Approved Projects	-	-	68,081	124,880	137,922	60,000	
	Total:	-	-	68,081	124,880	137,922	60,000	-
	EXPENDITURES TOTAL:	-	17,976	192,916	202,960	170,563	220,000	35,000

2026 Town of Cedarburg Line Item Budget

Capital Projects Fund									
	2019 Actual	2020 Actual	2021 Actual	2022	Actual 2023	Actual 2024	Actual	2025 Budget	2026 Budget
Revenues	502,895	20,000	-	5,369,300	1,020,322	620,800	800,000	1,800,000	
Expenditures	675,378	211,275	11,315	2,094,480	1,159,325	2,786,992	730,500	1,815,500	
Fund Balance 12/31/24:	\$ 1,075,748								

* Note Created 2018 Budget Process 11-1-2018. Town Board used the \$241,404 to pre-pay the GO Promissory Notes. Intent was to pay back that amount in 2018 and 2019; \$120,702 each year and use on Capital projects. Town Board approved a 2024 budget amendment 10-2-2024 to reassign \$297,185 of SR machinery and equipment funds to retire debt and address this item.

** 2019-Forward Capital Project continues to be the primary account for the Cedarburg Sports Project "Korb Sports Complex." This account also received and disperses any and all donations to the Korb Sports complex.

***2019: The only non-Sports Complex transaction in the Capital Projects Account is the the purchase of the new Garbage Truck. The Town Finance Committee along with the Town Board approved the purchase during the 2018 budget process, however the new truck and full payment upon delivery 2019. The funds were held in this account was payment is due upon delivery.

****2022 Budget-Capital Project addition of a \$5 million promissory notes for road projects and equipment.

***** \$249,900 GO Bond with the State Trust Fund Loan occurred in 2022

*****\$650,000 GO Bond with the State Trust Fund Loan occurred in 2023

*****\$345,000 GO Bond with PWSB occurred in 2025; payable 2026 for road sealing

2026 Town of Cedarburg Line Item Budget

Fund: CAPITAL PROJECTS									
Type: Revenues (300-00)									
Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
300-00-43531-000-000	LRIP								
	Interest					103,839	-	-	-
	LRIP Payment						482,204		
Total:		-	-	-	-	103,839	482,204	-	-
300-00-46100-000-000	Reimbursements - Grafton/Cedarburg/Saukville								
	Reimbursements					104,460	127,185	-	-
Total:		-	-	-	-	104,460	127,185	-	-
300-00-47230-131-000	State of WI Reimbursement - Bridge								
	Reimbursements					63,591	11,411	-	-
Total:		-	-	-	-	63,591	11,411	-	-
300-00-48110-000-000	Bond Proceeds - 2018								
	Town GO Note State Trust Fund Loan	-	-	-	-	-	-	-	-
	Impact Fee Dispersment	442,895							
		442,895	-	-	-	-	-	-	-
300-00-48110-000-001	Interest - NonTaxable								
	Interest				2,866	33,707	-	-	-
Total:		-	-	-	2,866	33,707	-	-	-

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
300-00-48110-000-006	Bond Proceeds - 2022								
	Town Promissory Notes 2022				5,000,000	64,724	-	-	-
		-	-	-	5,000,000	64,724	-	-	-

300-00-48110-000-007	Korb Sports Complex Donation								
	Korb Family			-	-		-	-	-
	Anonymous Donation			-	-		-	-	-
	Margery Uihlein Family			-	-		-	-	-
	Orthopaedic Hospital Donation	60,000	20,000	-	-		-	-	-
	Other Donations (ex. Concessions stand, path, lights)			-	-		-	400,000	1,400,000
	Total:	60,000	20,000	-	-	-	-	400,000	1,400,000

300-00-48110-000-008	Bond Proceeds - 2023								
	Town GO Note State Trust Fund Loan					650,000	-	-	-
Anticipated funds to be received before year end									
		-	-	-	-	650,000	-	-	-

300-00-48110-000-008	Bond Proceeds - 2025/2026								
	Town GO Note PWSB Loan 2025							400,000	-
Anticipated funds to be received before year end	Town GO Note 2026								400,000
Anticipated funds to be received before year end	Purpose: roads, equipment, facilities, Capital over \$5,000								
		-	-	-	-	-	-	400,000	400,000

300-00-49000-000-000	Other Financing Sources								
	WI State Trust Fund Loan 2022 STH 60 Land Purchase				249,900				
	City of Cedarburg Intergov. Road Reimbursement				116,534				
	Total:	-	-	-	366,434	-	-	-	-

NEW REVENUES TOTAL (not fund balance):	502,895	20,000	-	5,369,300	1,020,322	620,800	800,000	1,800,000
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2026 Town of Cedarburg Line Item Budget

Fund: CAPITAL PROJECTS
Type: Expenditures (300-00)

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
300-00-57203-137-000	Land Purchase								
	8611 STH Land Purchase				250,404				
		-	-	-	-				
	Total:	-	-	-	250,404		-	-	-
300-00-57230-134-000	Road Projects								
	Town Road Projects 2022				1,153,257				
	Town Road Projects 2023								
	Town Road Projects 2024					241,880	1,734,251		
	Town Road Projects 2025								
	Town Road Projects 2026 Road Sealing							-	345,000
	Total:	-	-	-	1,153,257	241,880	1,734,251	-	345,000
300-00-57230-134-002	Road Projects Cedar Sauk Road								
	Cedar Sauk Road Project				43,271	165,649	412	100,000	-
		-	-	-	-				
	Total:	-	-	-	43,271	165,649	412	100,000	-
300-00-57230-134-003	Road Projects Columbia Road								
	Columbia Road Project	-	-	-	23,338	202,247	576,800	-	-
	Total:	-	-	-	23,338	202,247	576,800	-	-

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Budget</u>
300-00-57230-134-004	Road Projects Sherman Road								
	Sherman Road Project	-	-	-	294,423	-	-	-	-
	Total:	-	-	-	294,423		-	-	-

300-00-57230-134-005	COVERED BRIDGE PROJECT								
	Covered Bridge Replacement	-	-	-	263,599	7,421	-	-	-
	Total:	-	-	-	263,599	7,421	-	-	-

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Budget</u>
300-00-57230-134-006	Cedar Creek Bridge Project								
	Cedar Creek Bridge Replacement Design	-	-	-	-		-	30,500	55,500
	Total:	-	-	-	-		-	30,500	55,500

300-00-57230-135-000	KORB SPORTS COMPLEX								
	Sports Complex Land Acquisition (2017)								
	Cedarburg Sports Complex Phase #1 Rams Contracting Bid								
	Korb Sports Complex Field Amenities (Fence, Pole/shed buildings, Well/Electric)	372,682				21,913			
	Soft Cost (engineering, legal, contingency, dirt)	10,864							
	Korb Sports Complex Phase # 3 (Score Boards, signage, improvements, Equipment)		209,404	11,315					
	Korb Sports Complex Phase # 4 (Infrastructure \$1.3 million)				677		159	400,000	1,400,000
	Soccer Goals and Field Supplies								15,000
	Town Garbage Truck	289,424							
	Total:	672,970	209,404	11,315	677	21,913	159	400,000	1,415,000

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Budget</u>
300-00-57300-100-000	Equipment Purchase								
	Sports Complex Wage (DPW)	2,408	1,871	-	-				
	2023 equipment: \$250,000 patrol truck, \$190,000 roadside tractor w/flail mower, \$50,000 brine tanks x (4) for patrol trucks, \$80,000 for a 1-ton dump truck tree trimming truck, \$71,541 for a boom mower attachment, \$12,000 irrigation system					520,214			
	2024 equipment: \$285,000 patrol truck, \$315,000 loader, \$65,000 outfit patrol truck #10 anti-icing tank, \$40,000 mower for the Korb Sports Complex, \$15,000 for water wheel for the Korb Sports Complex (\$720,000 minus \$55,000 from Rec Fund Balance and minus \$350,000 from Machinery and Equipment account)						475,370		
	2025 Equipment purchases: \$400,000 (minus \$200,000 coming from Special Revenue Account) 20 yd Patrol Truck (plow, wing, underbody, v-box salter) Replacement #12 - Model Year 2004, & 1-Ton Dump Forestry Aerial Equipment & Accessories (Replacement #30 - Model Year 1997)							200,000	
	2026 Equipment purchases: no Capital funds for equipment in 2026 (Note: \$75,000 for a retrofit on the grader funded as a transfer from SR)								
	Town Refuse Truck								
	Total:	2,408	1,871	-	-	520,214	475,370	200,000	-
300-00-58292-135-000	Debt Issuance Costs								
	2022 \$5 Million Promissory Notes	-	-	-	65,512		-	-	-
	Total:	-	-	-	65,512		-	-	-
EXPENDITURES TOTAL:		675,378	211,275	11,315	2,094,480	1,159,325	2,786,992	730,500	1,815,500

2026 Town of Cedarburg Line Item Budget

Debt Service Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Revenues	353,160	350,784	350,785	450,737	690,746	1,065,673	723,019	760,918
Expenditures	350,784	350,784	350,784	350,784	790,697	768,489	723,019	760,918
Balance	2,376	(0)	1	99,952		297,184	0	0
Fund Balance 12/31/24:	\$0							

Notes

*Town Board approved paying off both GO Promissory Notes early to avoid \$42,000 of interest during the 2017 Budget process.

** June 2018: Town Board took action to borrow \$1.6 million for the Korb Sports Complex. The Town moved the \$1,600,000 proceeds into the Capital Projects account for the project. The note was on a 5-year repayment process of approximately \$350,784/year due March 15th of each year until 2023.

***2020 transfer in of impact fee funds to be transferred to Capital Projects Fund

****October 2021 Town Board approved borrowing \$5,000,000 for road and equipment capital projects. The \$5 million proceeds will be moved into the Capital Projects account for the projects. The notes are based on a 10 year repayment process (must refinance). Payment cost per year based upon borrowing issued in 2022 with payments beginning in 2023.

***** April 2022: Town Board took action to borrow \$249,900 for STH 60 land purchase for redevelopment Town Center. The note is on a 5-year repayment process of approximately \$54,629/year due March 15th of each year until 2027.

***** October 2023: Town Board took action to borrow \$650,000 for roads & equipment to secure Cedar Creek bridge grant. The note is on a 2-year repayment process with payment due March 15th of each year until 2025.

***** August 2025: Town Board approved a 1-year note with PWSB to borrow \$345,000 for roadwork and road sealing, bridge construction, capital equipment

2026 Town of Cedarburg Line Item Budget

Fund: DEBT SERVICE									
Type: Revenues (400-00-57)									
Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
400-00-20000-000-000	Town Portion Property Taxes								
	Portion of tax levy for debt service	353,160	350,784	350,785	350,785	690,746	768,489		
	Tax Levy proceeds from State of Wisconsin 1.6 million dollar bond issue June 2018 Korb Sports Complex (last payment 2023)								
Pre-pay request submitted to BCPL	Tax Levy proceeds from State of Wisconsin \$650,000 bond issue November 2023 Roads/Equipment/Sports Complex							318,465	
	Tax Levy proceeds from State of Wisconsin \$249,900 bond issue April 2022 Land Purchase STH 60 for Redevelopment							54,629	54,629
	Tax Levy proceeds from 2022 Promissory Notes \$5 million for Roads and Equipment April 2022							349,925	343,475
	Tax Levy proceeds from PWSB GO Note \$345,000 for roadwork and road sealing, bridge construction, capital equipment								362,814
	Tax Levy proceeds from GO Note for 2026 TBD								
Total:		353,160	350,784	350,785	350,785	690,746	768,489	723,019	760,918
400-00-20000-000-000	Transfer In Special Revenue Fund								
	Transfer from Special Rev Fund to pre-pay debt via Ehlers Document								
	Impact Fee Transfer in: Fire Impact Fees			-	-		-	-	-
Total:		-	-	-	-	-	-	-	-
400-00-49100-000-000	Proceeds of Long Term Debt								
					99,952				
			-	-	-		-	-	-
Total:		-	-	-	99,952	-	-	-	-
					-	-	-	-	-
400-00-49200-000-000	Transfer In								
	Transfer In to retire negative debt as part of 2024 Budget Amendment						297,184		
			-	-	-		-	-	-
Total:		-	-	-	-	-	297,184	-	-
					-	-	-	-	-
400-00-57	Fund Balance								
	Available bond proceeds								

Total:								
	-	-	-	-	-	-	-	-

REVENUES TOTAL:	353,160	350,784	350,785	450,737	690,746	1,065,673	723,019	760,918
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2026 Town of Cedarburg Line Item Budget

Fund: DEBT SERVICE									
Type: Expenditures (400-00-58)									
Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
400-00-58100-000-000	Principal								
	State Trust Fund Loan Payment to <u>Capital Projects Account</u> Korb Sports Complex	311,661	305,569	316,387	327,461	571,987	608,320		
	State Trust Fund Loan Payment to <u>Capital Projects Account</u> 2023 Roads/Bridge/Equipment							299,731	
	State Trust Fund Loan Payment to <u>Capital Projects Account</u> Land Purchase STH 60							49,631	51,244
	2022 Promissory Notes Payment to <u>Capital Projects Account</u> Roads and Equipment							215,000	215,000
	2025 PWSB GO Note to <u>Capital Projects Account</u> roadwork and road sealing, bridge construction, capital equipment								345,000
	2026 GO Note to <u>Capital Projects Account</u> TBD								
Total:		311,661	305,569	316,387	327,461	571,987	608,320	564,362	611,244
400-00-58200-000-000	Interest								
	State Trust Fund Loan Payment to <u>Capital Projects Account</u> Korb Sports Complex	39,123	45,215	34,397	23,323	218,710	160,169		
Pre-Pay request submitted to BCPL	State Trust Fund Loan Payment to <u>Capital Projects Account</u> 2023 Roads/Equipment/Sports Complex							18,733	
	State Trust Fund Loan Payment to <u>Capital Projects Account</u> Land Purchase STH 60							4,998	3,385
	2022 Promissory Notes Payment to <u>Capital Projects Account</u> Roads and Equipment							134,925	128,475
	2025 PWSB GO Note to <u>Capital Projects Account</u> roadwork and road sealing, bridge construction, capital equipment								17,814
	2026 GO Note to <u>Capital Projects Account</u> TBD								
	Total:	39,123	45,215	34,397	23,323	218,710	160,169	158,656	149,674

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
400-00-58500-001-000	Principal - 09 Refinancing								
	\$810k GO Prom. Note								
	\$1.4 mil Taxable GO Prom. Note								
	Includes Transfer from Special Rev								
Total:		-	-	-	-	-	-	-	-
400-00-58500-002-000	Interest - 09 Refinancing								
	\$810k GO Promissory Note								
	\$1.4 mil Taxable GO Prom. Note								
	Includes Transfer from Special Rev								
Total:		-	-	-	-	-	-	-	-
EXPENDITURES TOTAL:		350,784	350,784	350,784	350,784	790,697	768,489	723,019	760,918

2026 Town of Cedarburg Line Item Budget

Recreation Fund		
	2025 Budget	2026 Budget
Revenues	137,780	143,950
Expenditures	137,780	143,950
Balance	(0)	(0)
Fund Balance 12/31/2024	\$200,372	

Note: \$3,500 Fund Balance or Capital Use for Infield Mix (Every ODD year)

2026 Town of Cedarburg Line Item Budget

Fund: RECREATION
Type: Revenues (500-00-)

YTD											
<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD 2025 7/11/2025</u>	<u>2025 Expected Year End</u>	<u>2026 Budget</u>
500-00-48110-000-000	Investment Income				4,617	-		-	-	-	-
Total:		-	-	-	4,617	-		-	-	-	-
500-00-48700-002-001	Little League Sponsorships - CASH										
	Business & individuals	20,050	18,300	25,000	16,650	24,000	10,800	16,000	16,250	19,050	19,000
	Field Rentals							8,000		7,500	8,500
Total:		20,050	18,300	25,000	16,650	24,000	10,800	24,000	16,250	26,550	27,500
500-00-48700-002-002	Little League Fees										
	Baseball & softball	47,796	48,232	48,000	49,851	49,500	48,632	54,830	50,825	50,825	56,265
	Pitching clinic fees					-		-			-
	Tournament teams					-		1,000			
	Late Fees (25 @ \$35)			1,750		625		875			875
Total:		47,796	48,232	49,750	49,851	50,125	48,632	56,705	50,825	50,825	57,140
500-00-48700-002-003	Little League Other Revenues										
	Brewer ticket sales	1,287	14,705	6,500	8,298	6,201	7,877	6,000	6,788	5,768	6,000
	Chinooks ticket sales			100		100		100			100
	Spirit Wear Sales (Bring back in 2026)			25		25		25			100
	Facility Rentals			5,200		5,000					
	Use of Fund Balance (Infield mix every ODD # YEAR)					55,000		3,500			
Total:		1,287	14,705	11,825	8,298	66,326	7,877	9,625	6,788	5,768	6,200
500-00-48700-003-001	Flag Football League Sponsorships										
	Business & individuals	-	-	1,000	-	1,000	82	-	-	-	-
Total:		-	-	1,000	-	1,000	82	-	-	-	-

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Expected Year End</u>	<u>2026 Budget</u>
500-00-48700-003-002	Flag Football League Fees										
106 players in 2025	Registration Fees (90 @ \$80)	3,693	4,384	5,200	2,670	3,900	6,132	6,400	724	8,026	7,200
	Late Fees (10 @ \$35)			375		250		350			350
	Total:	3,693	4,384	5,575	2,670	4,150	6,132	6,750	724	8,026	7,550
500-00-48700-003-003	Flag Football League Other Revenue										
	Spirit Wear	699	-	-	-	-	-	-	-	-	-
	Total:	699	-	-	-	-	-	-	-	-	-
500-00-48700-006-002	Track & Field Fees										
69 participants in 2025	Track Fees (Assumes 70 participants @ \$52/participant)	-	-	3,750	3,315	3,850	3,445	3,850	4,425	4,425	3,640
69 participants in 2025	Track Meet Only Participants (85 @ \$30)			200		500		1,350			2,550
	Total:	-	-	3,950	3,315	4,350	3,445	5,200	4,425	4,425	6,190
500-00-48700-006-002	Track & Field Sponsors										
		-	-	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-	-	-
500-00-48700-007-002	Fall Little League Fees										
241 players in 2025	240 players @ \$97 (\$97 average league cost per player)	17,427	20,336	18,200	22,894	20,800	21,552	21,850	6,362	21,270	23,280
	Late Fees (20 @ \$35)			625		500		700			700
	Total:	17,427	20,336	18,825	22,894	21,300	21,552	22,550	6,362	21,270	23,980
500-00-48700-008-002	Soccer Fees										
183 players in 2025	Assumes Participants 180 @ \$82/Participant	9,735	8,538	9,100	9,933	10,400	11,002	12,320	3,512	14,093	14,760
	Late Fees (18 @ \$35)			450		450		630			630
	Total:	9,735	8,538	9,550	9,933	10,850	11,002	12,950	3,512	14,093	15,390
REVENUES TOTAL:		100,687	114,496	125,475	118,229	182,101	109,521	137,780	88,886	130,957	143,950

2026 Town of Cedarburg Line Item Budget

Fund: RECREATION											
Type: Expenditures (500-00-55300)											
Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	YTD	2025 Expected Year End	2026 Budget
									2025 7/11/2025		
500-00-55300-001-000	Transfer Out to General Fund										
	Recreation Wages & Benefits										
	CLL staff wages & benefits	5,296	30,612		45,547	38,711	52,199	42,120	28,475	55,926	43,086
	CFFL staff wages & benefits					2,202		2,406			2,456
	Track & Field wages & benefits					1,569		1,719			1,755
	Soccer wages & benefits					2,637		2,883			2,943
	Fall baseball wages & benefits					6,260		6,799			6,940
	Total Recreation Wages (Director and Korb Maintenance Employee)			46,572							
Total:		5,296	30,612	46,572	45,547	51,379	52,199	55,926	28,475	55,926	57,180
500-00-55300-002-001	Little League Program										
	(Assumes 375 baseball and 43 softball players)										
	Helmets	27,303	32,014	250	27,966	200	27,030	200	24,395	32,000	400
	Helmets softball			300		200		200			200
	catchers mitts 1 @ \$50			50		50		50			50
	catcher's equipment set (2@\$200)			400		200		200			400
	shin guards					-		-			-
	chest protector					-		-			-
	throat guard			90		90		90			90
	Sof-Tee Balls					200		200			200
	Practice Baseballs 15 @ \$30 each			300		300		300			450
	Game Baseballs 12 @ \$50 each			600		600		600			600
	softballs 4 @ \$75			300		300		300			300
	baseball uniform shirts (375) @ \$26			9,750		9,750		9,750			9,750
	sewing patching (\$1)			487		487		487			487
	baseball hats (375) @ \$9.50			3,282		3,282		3,282			3,563
	softball uniform shirts (43) @ \$25			1,656		1,656		1,656			1,075
	softball visors (43) @ \$9.50			630		630		630			409
	patches (418) @ \$2			830		830		830			836
	score books (10) @ \$7			70		-		-			-
	Machine pitch tournament umpire wages (10 games @ \$25)			250		250		250			250
	Player Pitch Tournament Umpires (5 Games @ \$55)			495		275		275			275
	Intermediate Tournament Umpires (5 Games @ \$65)			325		325		325			325
	tournament supplies (balls, awards, score books)			400		300		300			300
	Baseball/softball tournament teams			-		-		1,000			-

<u>Account</u>	<u>Description</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>7/11/2025</u>	<u>2025</u> <u>Expected Year End</u>	<u>2026</u> <u>Budget</u>
	Tournament baseball jerseys (12 @ \$20)			-		-		-			-
	Tournament baseball hats (15 @ \$20)			-		-		-			-
	Softball Tournament entry fees (3 @ \$150 each)			-		-		-			-
	Tournament softball jerseys (12 @ \$18)			-		-		-			-
	Tournament softball visors (15 @ \$9)			-		-		-			-
	Balls (2 dozen)			-		-		-			-
	umpire gear (3 Sets)			-		450		450			-
	umpire kits (4) @ \$20			-							-
	umpire wages (Minors 10 teams 1 umpire @ \$15) 60 Games			-		-		-			-
	umpire wages (Player Pitch 6 teams 2 umpires @ \$25/\$30) 36 Games			1,980		1,980		1,980			1,980
	umpire wages (Intermediate 5 teams 2 umpires @ \$30/\$35)			1,950		1,650		1,650			1,650
	umpire wages (4 minor softball 6 home games each 1 umpire @ \$30)			480		480		480			480
	umpire wages (1 major softball 6 home games each 1 umpire @ \$30)			480		480		480			480
	Umpire shirts 10 @ \$20/shirt			300		200		200			200
	Head Coach Shirts (40 @ \$27)					-		-			-
	Umpire FICA			210		210		210			210
	Umpire Training (12 @\$25+\$10 Work Permit)			420		420		420			420
	Little League insurance/Charter			3,900		3,900		3,900			3,900
	Little League WI fee			2,200		2,200		2,200			2,200
	First Aid Kits			200							-
	Participation Awards			-		-		-			-
	Pitching Machine (1 sling shot)			-		400		400			200
	End of season parties			-		-		-			-
	Promotions/ 4th of July/Banners			1,600		1,600		1,600			1,600
	Clinics			-		-		-			-
	Blue Sombrero 2.8%			-		-		-			-
	Chinooks (1 event @ \$700)			700		700		700			700
	Little League Night ticket payment			3,250		3,250		3,250			3,250
	Baseball tournaments (Uniforms, Hats, Coaches Gear & Entry Fee)			-		-		-			-
	Softball Awards			371		300		300			300
Total:		27,303	32,014	38,506	27,966	38,145	27,030	39,145	24,395	32,000	37,530

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Expected Year End</u>	<u>2026 Budget</u>
500-00-55300-002-004	Little League - Facility										
	Pitcher mounds (2)	9,904	7,909	100	10,960	100	4,900	100	7,095	12,200	100
	Replacment base stubs			100		-		-			100
	Home plate (1 in ground)			100		100		100			100
	Base sets (1)			200		200		200			200
	Base ground anchors (3)			-		-		-			-
	Kasten Artificial Turf Maintenance (New in 2026)			-		-		-			1,375
	Field lining chalk			500		-		-			500
	Field lining paint			100		200		200			200
	Grass Turf maintenance (3 fertilization/weed applications)			1,000		370		1,200			800
	Portable toilet rental (Shared with Football, Fall ball, & Soccer)			2,500		1,000		1,000			1,000
	Keys			100		200		200			200
	Field rental (Juniors Games)			-		400		400			400
	Seed/infield stone/mulch			2,500		4,000		1,500			1,500
	Equipment Depreciation			2,408		245		2,385			-
	Kasten Artificial Turf replacement fund			500		500		500			-
	Capital Depreciation (Combined Kasten, Equipment starting in 2026)										2,270
	Machine maintenance			600		600		600			700
	WE Energies			400		400		400			500
	Lock Replacement			-		280		280			280
Total:		9,904	7,909	11,108	10,960	8,595	4,900	9,065	7,095	12,200	10,225
500-00-55300-002-007	Little League - Capital Outlay										
	New Zero Turn Mower	-	-	-	-	40,000	42,678	-	-		-
	New Field Irrigation Wheel					15,000					
Total:		-	-	-	-	55,000	42,678	-	-	-	-

[illegible]

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Expected Year End</u>	<u>2026 Budget</u>
500-00-55900-005-001	Track & Field - Program										
	T-shirts @ \$13 (155 participants)	-	-	1,140	1,482	1,235	1,597	1,430	1,502	2,065	2,015
	Meet entry fee										-
	Traveling Trophy Engraving							300			25
	Event Medals			500		640		700			800
	Facility Rental Practices			200		300		300			300
	Facility Rental Track Meet			250		250		250			250
	Background Checks			50		50		50			50
	Site supervisor wage					-		-			-
	Press Box Rental			50		50		50			50
	Hurdle Sets 2			-		-		121			121
	Cones 24@ \$12.50					256		280			300
	Watches			77		-		-			50
	Misc			-		-		-			-
	Capital Depreciation (Combined Kasten, Equipment starting in 2026)					-		-			474
	Total:	-	-	2,267	1,482	2,781	1,597	3,481	1,502	2,065	4,435
500-00-56000-006-001	Soccer										
	Puggs Goals 2 sets at \$100 & 1 Full Size Goal	4,350	4,143	-	4,443	-	4,552		-	4,400	-
	Size 3 Balls (U8 Age)			-		-		-			-
	Shirts \$17/shirt (180 players)			2,240		2,400		2,400			3,060
	Field Paint			620		500		700			820
	Capital Depreciation (Combined Kasten, Equipment starting in 2026)			2,500		2,744		4,917			5,917
	Background Checks			50		50		50			50
	Field Fertilization			1,600		1,519		1,000			1,400
	Blue Sombrero 2.8%+\$3 Admin Fees			-		-		-			-
	Portable Toilet Rental			500		1,000		1,000			1,200
	Whistles			28							
	Total:	4,350	4,143	7,538	4,443	8,213	4,552	10,067	-	4,400	12,447

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 7/11/2025</u>	<u>2025 Expected Year End</u>	<u>2026 Budget</u>
500-00-56100-007-001	Fall Little League										
	Background Checks	7,775	10,073	50	10,887	50	7,658	50	1,685	13,500	50
	Baseballs			900		655		866			866
	Electricity			491		500		500			700
	Shirts (240 @ \$18.50)			5,200		4,810		4,810			4,440
	Hats (240 @ \$8.75)			2,275		1,750		1,750			2,100
	Umpires			1,200		1,200		1,200			1,200
	Aeration/Overseed			1,000		500		300			300
	Potrable Toilet Rental			800		1,000		1,000			1,000
	Infield Stone			1,092		-		2,000			2,000
	Kasten Artificial Turf Maintenance (New in 2026)										1,108
	Capital Depreciation (Combined Kasten, Equipment starting in 2026)			3,073		900		901			3,276
	Equipment Depreciation	-				3,675		2,375			-
Total:		7,775	10,073	16,081	10,887	15,040	7,658	15,752	1,685	13,500	17,040
EXPENDITURES TOTAL:		57,869	88,723	125,475	103,277	182,101	143,374	137,780	63,153	124,991	143,950

2026 Town of Cedarburg Line Item Budget

Special Revenue Fire & EMS		
	2025 Budget	2026 Budget
Revenues	428,867	280,749
Expenditures	-	-
Balance Annual Net Rev/Exp	\$ 428,867	\$ 280,749
Fund Balance 12/31/24: \$0 (New Fund 2025)		

The Town's Fire & EMS Special Revenue Fund tracks and transfers funds effectively and transparently. The Special Revenue account reports the proceeds of specific revenue/expenditure sources that are restricted or committed for a specific purpose.

Primary Functions:

1) Additional tax levy revenue collected per the voter approved referendum April 2, 2024. Base levy for Fire/EMS \$242,134 per Ehlers document from 2023 budget. Voters approved \$723,356 in additional levy annually resulting in \$965,490 for 2025. Additional \$723,356 levy has no end date per referendum.

2) Annual revenues/expenditures recommended to Town Board and City Common Council by the Joint Fire & EMS Committee to be included in the annual budget. Town Board and Common Council then approve the final budget amount at respective meetings for inclusion in annual budget.

3) 10-year shared services agreement for Fire & EMS period January 1, 2024-December 31, 2033.

2025 Budget: \$965,490 levy revenues minus \$536,623 expenditures approved by joint Fire & EMS Committee, Town Board & Common Council = \$428,867 balance to be held in this Fund for future expenses in later years of the shared services agreement when expenses are greater than revenues. A second referendum is anticipated toward the end of the 10-year shared services agreement, if greater need arises, or if mergers/combinations are considered in the future.

2026 Budget: \$965,490 levy revenues minus \$684,741 expenditures approved by joint Fire & EMS Committee, Town Board & Common Council = \$280,749 balance for transfer

2027 Budget: Details to be added summer of 2026 during budget process.

2028 Budget: Details to be added summer of 2027 during budget process.

2026 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE - Fire & EMS
Type: Revenues (600-00)

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
600-00	Fire & EMS		
	Transfer in from General Fund for Fire & EMS shared service agreement 1/1/2024 - 12/31/2033	428,867	280,749
Total:		428,867	280,749
TOTAL NEW REVENUE (not fund balance):		428,867	280,749

2026 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE - Fire & EMS
Type: Expenditures (600-00)

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
600-00	Fire & EMS		
	Transfer to General Fund for Fire & EMS shared service agreement 1/1/2024 - 12/31/2033	-	-
Total:		-	-
EXPENDITURES TOTAL:		-	-