Meeting:	**Town Board of Supervisors**
Place:	1293 Washington Avenue, Cedarburg
Date/Time:	**November 2, 2026 – 7:00 P.M.***
Web Page:	www.townofcedarburgwi.gov
Posted:	October 30, 2026

This meeting is also available remotely online. For remote access, email **sjacoby@townofcedarburgwi.gov** for information.

Chairman	David Salvaggio	Town Administrator	Eric Ryer
Supervisor	Wayne Pipkorn	Director of Public Works	Adam Monticelli
Supervisor	Russ Lauer	Director of Parks & Recreation	Paul Jungbauer
Supervisor	Larry Lechner	Town Treasurer	Katie LeBlanc
Presiding Supervisor	Thomas Esser	Deputy Town Clerk	Julie Mett
Town Attorney	Brad Hoeft	Building Inspector	Paul Mortimer (SafeBuilt)
Town Constable	Samuel Peters	Clerk/Asst. Administrator	Sara Jacoby
Consulting Engineer	Troy Hartjes, raSmith	Consulting Planner	Cedar Corp. / Stantec / Barrows

GENERAL INFORMATION

The Town of Cedarburg Board of Supervisors hold their regular monthly meeting the first Wednesday of every month at 7:00 P.M. The meeting is held in the Town Board room located at 1293 Washington Avenue, Cedarburg, Wisconsin 53012. The Town Board room is handicapped accessible. Requests for disability related accommodations or services may be made to the Town Administrator's office by calling (262) 377-4509.

The Town Board agenda is divided into four main sections – Consent Agenda, Public Hearings, Business (both old & new) and Reports to be Received & Filed. Other sections on the agenda are considered routine items (i.e., Call to Order, Hearing of the People). Sometimes the Town Board may go into closed session pursuant to § 19.85 Wisc. Stats. A closed session normally would take place at the end of the agenda.

CONSENT AGENDA – Consent Agenda items typically include routine actions, such as approving meeting minutes, etc. However, if an elected official or member of the meeting audience has a question regarding a Consent Agenda item, that item must be discussed and voted on separately.

PUBLIC HEARINGS – Public Hearings are typically noticed in the Town's legal publication newspaper and/or sent to property owners who may live within a prescribed area. Public Hearings are for the public to comment on the item at hand, so when the Town Board is ready to consider the related action item, they will have advance knowledge of the public's input.

OLD/NEW BUSINESS – Old & New Business is business that requires action by the Town Board. Any business that was discussed at a prior Town Board meeting is considered "Old" business and any item that has not been discussed at a prior meeting is considered "New" business.

REPORTS TO BE RECEIVED & FILED – Town Staff will place agenda items that are either 1) not ready for action or 2) not necessary to vote on in the Reports section. Instead of having a generic report line item for Town Staff, this area allows the general public advance knowledge of items Town Staff may discuss for informational purposes.

1. **CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE**

2. **ANNOUNCEMENTS**

3. **HEARING OF THE PEOPLE**: *If you wish to address the Town Board on subjects pertaining to today's meeting agenda, please wait until that item on the agenda is reached. If you wish to address the Board on an item not on the agenda, please do it during the Hearing of the People. Please note whenever you speak on any issue, the person chairing the meeting must recognize you, and then you may approach the microphone and give your name and address for the public record. Please note you will be limited to three (3) minutes.*

* At their discretion, the Town Board may take comment from the public.

4. **COMMUNICATIONS AND REQUESTS FOR HOLDING TANK AGREEMENTS AND OPERATOR LICENSES**:
    a. None

5. **CONSENT AGENDA**: *The Consent Agenda contains routine items and will be enacted by one motion without separate discussion unless someone requests an item to be removed for separate consideration and vote.*
    a. Approving October 5, 2026 Town Board Meeting Minutes
    b. Accepting September 16, 2026 Plan Commission Meeting Minutes
    c. Accepting October 1, 2026 Special Plan Commission Meeting Minutes
    d. Accepting September 16, 2026 Finance Committee Meeting Minutes
    e. Accepting September 2, 2026 Special Park & Recreation Committee Meeting Minutes
    f. Accepting June 4, 2026 Joint Ad Hoc Bicycle & Pedestrian Committee Meeting Minutes

6. **TREASURER'S REPORT**
    a. Motion accepting the October 2026 Treasurer's Report (to be added)*

7. **PRESENTATION OF BILLS/PURCHASE ORDER/PAYROLL/AWARDS:** *The bills presented for review have been paid from the Town treasury as authorized under Sec. 60.44(2), Stats., and Sec. 63-8 of the Code of Ordinances.*
    a. Presentation of Bills/Purchase Orders/Payroll/Awards for October 1, 2026 to October 31, 2026 (Check #'s 41876-41979, V4998-V5043, and manual checks as shown)*

8. **REPORTS TO BE RECEIVED/FILED (Non-action items)**
    a. Report regarding local nuisance/code enforcement issues (Constable Samuel Peters)*
    b. Report on recreation finances (Director of Parks & Recreation Paul Jungbauer)*

9. **PUBLIC HEARINGS**
    a. None

10. **OLD BUSINESS**
    a. Discussion and possible motion regarding a review of a conditional use permit relating to the property located at 1221 Wauwatosa Road dba Elbow 1221 (Elbow Room Cedarburg). **[Owner: RE 1221 SC LLC, NE1/4 SEC 21, 3.09 acres, zoned B-2 Planned Business District & C-1 Conservancy District]***

11. **NEW BUSINESS**
    a. Discussion and possible motion approving a proposal for a firm to complete a Town Board room audio visual update project*
    b. Discussion and possible motion on a CSM to reconfigure ~6 acres of land for properties located at 1126, 1170 & 1180 Wauwatosa Road CSH Property (John Haeberlin applicant) **[Owners: CSH Building LLC & John Haeberlin, NW ¼ Sec. 22, ~6 acres total, currently zoned MU-2 District]***
    c. Discussion and possible motion on an MOU for Pleasant Valley Park & Trails with the City of Cedarburg, Metro Mountain Bikers, & Town of Cedarburg*
    d. Discussion and possible motion regarding a Resolution for compensation of elected officials*
    e. Discussion and possible direction on the 2027 Town of Cedarburg draft budget*

12. **CLOSED SESSION**
    a. The Town Board may go to closed session pursuant to:
        i. Wisconsin Statutes Sec. 19.85 (1) (c) to "Consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility," specific to compensation and performance evaluation of Administrator and Clerk employees, Public Works employees, Parks and Recreation employees, Constable, and Treasurer.
    b. Reconvene to open session and the regular order of business

* At their discretion, the Town Board may take comment from the public.

13. Discussion and possible motion related to closed session business*

14. ADJOURNMENT

Note: A quorum of Plan Commission, Landmarks Commission, and/or Park & Recreation Committee may be present at this meeting for the purpose of gathering information and possible discussion on items listed on this agenda. However, unless otherwise noted in this agenda, no official action by the Plan Commission, Landmarks Commission or Park & Recreation Committee will be taken at this meeting.

* At their discretion, the Town Board may take comment from the public.

TOWN OF CEDARBURG
MEETING OF THE BOARD OF SUPERVISORS
October 5, 2026

Present:
David Salvaggio, Chairman
Russ Lauer, Supervisor Seat 2
Wayne Pipkorn, Supervisor Seat 1
Larry Lechner, Supervisor Seat 3
Thomas Esser, Supervisor Seat 4 & Presiding Supervisor
Eric Ryer, Administrator
Adam Monticelli, Director of Public Works
Sara Jacoby, Clerk/Assistant Administrator
Paul Jungbauer, Direction of Parks & Recreation
Troy Hartjes, Town Engineer
Amanda Schaefer, Consulting Planner
Matthew Nugent, Town Attorney

1. **CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE**
Presiding Supervisor Esser called the regular meeting to order at 7:00 pm. The meeting began with the Pledge of Allegiance.

2. **ANNOUNCEMENTS**
A reminder was given about road work on County Road I.

3. **HEARING OF THE PEOPLE**:
None.

4. **COMMUNICATIONS AND REQUESTS FOR HOLDING TANK-AGREEMENTS AND OPERATOR LICENSES**:
   a. **Discussion and possible motion regarding new operator license applications for the 2026-2027 license period***
   Supervisor Lauer made a motion to approve the operator license for those listed below.

Name	Establishment	New	Renewal	Constable Rec.
Jamie Kleckner	Elbow Room	Yes	No	Yes
Lindsay Flasch	St. Francis Borgia	Yes	No	Yes
Aaron Gillette	Circle B	Yes	No	Yes

   Chairman Salvaggio seconded, and the motion carried unanimously.

   b. **Discussion and possible motion regarding a holding tank agreement for the property located at 193 Granville Road***
   Supervisor Pipkorn made a motion to approve the holding tank agreement for the property located at 193 Granville Road. Supervisor Lauer seconded, and the motion carried unanimously.

   c. **Discussion and possible motion approving a temporary Class "B" picnic fermented malt beverage license & Class "B" picnic wine license for the St. Francis Borgia Fundraiser – Harvest Festival***
   Supervisor Lauer made a motion to approve the temporary Class "B" picnic fermented malt beverage license & Class "B" picnic wine license for the St. Francis Borgia Fundraiser – Harvest Festival. Supervisor Pipkorn seconded, and the motion carried unanimously.

   d. **Discussion and possible motion approving a temporary Class "B" picnic fermented malt beverage license & Class "B" picnic wine license for the St. Francis Borgia Fundraiser – Spaghetti Dinner***
   Supervisor Lauer made a motion to approve the temporary Class "B" picnic fermented malt beverage license & Class "B" picnic wine license for the St. Francis Borgia Fundraiser – Spaghetti Dinner. Supervisor Pipkorn seconded, and the motion carried unanimously.

5. **CONSENT AGENDA:** *The Consent Agenda contains routine items and will be enacted by one motion without separate discussion unless someone requests an item to be removed for separate consideration and vote.*
   a. **Approving September 9, 2026 Town Board Meeting Minutes**
   b. **Accepting August 19, 2026 Plan Commission Meeting Minutes**

c. **Accepting September 2, 2026 Finance Committee Meeting Minutes**
Supervisor Pipkorn made a motion to approve the consent agenda items listed above. Supervisor Lauer seconded, and the motion carried unanimously.

6. **TREASURER'S REPORT**
   a. **Motion Accepting the September 2026 Treasurer's Report***
   Chairman Salvaggio made a motion to accept the September 2026 Treasurer's Report. Supervisor Lechner seconded, and the motion carried unanimously.

7. **PRESENTATION OF BILLS/PURCHASE ORDER/PAYROLL/AWARDS:** ***The bills presented for review have been paid from the Town treasury as authorized under Sec. 60.44(2), Stats., and Sec. 63-8 of the Code of Ordinances***.
   a. **Presentation of Bills/Purchase Orders/Payroll/Awards for September 1, 2026 to September 30, 2026 (Check #'s 41841-41875, V4971-V4997, and manual checks as shown)***
   Supervisor Lauer made a motion to approve all bills, purchase orders, payroll, and awards as presented. Supervisor Pipkorn seconded, and the motion carried unanimously.

8. **REPORTS TO BE RECEIVED/FILED (Non-action items)**
   a. **Report regarding local nuisance/code enforcement issues (Constable Samuel Peters)***
   Constable Peters provided a report listing background checks completed, a complaint of overgrown grass and debris that required further follow-up, and he noted that the individual who was denied bartender license wished to appeal but had not yet submitted a formal request to the Town.

   b. **Report on recreation finances (Director of Parks & Recreation Paul Jungbauer)***
   Director Jungbauer's report highlighted noted the current positive balance in the Recreation Fund at the end of September 2026, with upcoming expenses including staff wages, and utility bills. Due to a record number of participants in programs, there is a projected surplus for 2026.

9. **PUBLIC HEARINGS**
   a. **None**

10. **OLD BUSINESS**
   a. **None**

11. **NEW BUSINESS**
   a. **Discussion and possible motion on a minor land division application by Laura Stroebel for property located at 7918 Pleasant Valley Road [Owner: Laura L. Stroebel, SE ¼ Sec. 4, 29.27 acres, zoned A-1 Agricultural District]***
   The applicant requested approval of a minor land division to divide the property located at 7918 Pleasant Valley Road. Consulting Planner Schaefer summarized the application and noted that the Plan Commission unanimously recommended approval of the minor land division. She noted there are multiple existing buildings on the subject property and all will become part of Lot 1. There are existing structures that do not meet current A-1 Agricultural District setbacks, defining them as existing, nonconforming structures. The proposed CSM does not make these existing, nonconforming structures additionally nonconforming or create new nonconformities.

   Attorney Nugent identified the parcel as one that was subject to lawsuit in 1999 regarding an accessory structure that has utilities. He noted that if an owner desired to use the accessory structure as a second dwelling unit, such use would require applicable approvals under Town Code.

   Supervisor Lechner made a motion to approve the minor land division application by Laura Stroebel for property located at 7918 Pleasant Valley Road. Supervisor Pipkorn seconded, and the motion carried unanimously.

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b. Discussion and possible motion on an architectural and site plan review for the construction of a new 5,000 square foot structure on the property located at 8817 Cedar Sauk Road [NW ¼ Sec. 4, 35.77 acres, zoned A-2 Prime Agricultural District & C-1 Conservancy District, owner Brian and Anna Greenman]*

The applicant requested a building permit for a new 5,000 square foot outbuilding for the property located at 8817 Cedar Sauk Road for private use. Section 320-26 states all nonresidential buildings larger than 1,500 square feet in the A-2 Prime Agricultural District are subject to architectural and site plan review by the Plan Commission and the Town Board prior to the issuance of a building permit.

Supervisor Lauer made a motion to approve the architectural and site plan review for the construction of a new 5,000 square foot structure on the property located at 8817 Cedar Sauk Road, finding the site plan review principles and standards and architectural review principles and standards listed in Section 320-26 are met. Chairman Salvaggio seconded, and the motion passed unanimously.

c. Discussion and possible motion on a signage variance request by AJS Cedarburg, LLC located at 6261 STH 60 [Applicant: Aaron Gillette, CEO, 6.2, zoned B-2 Planned Business District]*

Aaron Gillette of AJS Cedarburg LLC has submitted a sign variance request to replace the top cabinet of an existing ground sign for the business located at 6261 STH 60, formerly the Circle B Recreation center. Variance request items for the commercial freestanding ground sign to be addressed include area of sign, height of sign, and opaque sign face standard. The applicant sought relief via Section 320-92 of the Town Code that allows the Board to grant variances.

Supervisor Lauer made a motion to grant the sign variances for the proposed sign. Chairman Salvaggio seconded, and the motion carried unanimously.

d. Discussion and possible motion to approve a Stormwater Utility Study and Ordinance 2026-12, "An Ordinance to Create Chapter 190: Stormwater Utility, of the Town of Cedarburg Code of Ordinances, Ozaukee County, Wisconsin"*

Director Monticelli summarized the months-long work leading up to the drafting of the stormwater utility study and Ordinance 2026-12 creating a Stormwater Utility.

Supervisor Lauer made a motion to approve the Stormwater Utility Study and Ordinance 2026-12, "An Ordinance to Create Chapter 190: Stormwater Utility, of the Town of Cedarburg Code of Ordinances, Ozaukee County, Wisconsin." Supervisor Pipkorn seconded, and the motion carried unanimously.

e. Discussion and possible motion to approve Resolution 2026-8, "Resolution establishing the Equivalent Runoff Unit (ERU) as the statistical average impervious surface area associated with a representative single-family residential parcel within the Town of Cedarburg, billing methodology, customer classifications, utility fees, rates, charges, or special charges, minimum charges, administrative fees, penalties, and such other matters as may be necessary to administer the Stormwater Utility; adopting a Stormwater Utility Credit Policy; and to authorize the collection of the Stormwater Utility Fee to fund the 2027 Fiscal Year budget"*

Director Monticelli summarized the item, noting this is related to the Stormwater Utility creation and implementation. It was noted raSmith completed the study, with staff confirming project materials with WI DOR, financial consultant at Ehlers, and town legal review. It was noted there are about 125 such stormwater utilities in Wisconsin. The Town has an MS4 permit as mandated by WDNR.

Supervisor Pipkorn made a motion to approve Resolution 2026-8, "Resolution establishing the Equivalent Runoff Unit (ERU) as the statistical average impervious surface area associated with a representative single-family residential parcel within the Town of Cedarburg, billing methodology, customer classifications, utility fees, rates, charges, or special charges, minimum charges, administrative fees, penalties, and such other matters as may be necessary to administer the Stormwater Utility; adopting a Stormwater Utility Credit Policy; and to authorize the collection of the Stormwater Utility Fee to fund the 2027 Fiscal Year budget." Supervisor Lauer seconded, and the motion carried unanimously.

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f. Discussion and possible motion to approve and establish an annual Stormwater Utility fee, rate, charge, or special charge in the amount of $65.00 per ERU via Resolution 2026-9, "Approving the Amended Town of Cedarburg Fiscal Year 2026 Annual Fee Schedule"*

This item is related to the Stormwater Utility creation and implementation. Director Monticelli summarized the calculation of the ERU fee, rate, charge, or special charge and noted that is related to impervious surface calculations.

Supervisor Lauer made a motion to approve and establish an annual Stormwater Utility fee, rate, charge, or special charge in the amount of $65.00 per ERU via Resolution 2026-9, "Approving the Amended Town of Cedarburg Fiscal Year 2026 Annual Fee Schedule." Supervisor Pipkorn seconded, and the motion carried unanimously.

g. Discussion and possible motion to approve the renewal of the Korb Sports Complex Seasonal Parking Lot License and Maintenance Agreement*

Directors Jungbauer and Monticelli discussed the parking lot at the Korb Sports Complex and addressed questions related to the maintenance and establishing a standard condition for the gravel lot through condition inspections and documentation in spring and fall annually.

Supervisor Lauer made a motion to approve the renewal of the seasonal parking lot license and maintenance agreement. Supervisor Pipkorn seconded, and the motion carried unanimously.

h. Discussion and possible motion on additional elements of the Town Capital Improvement Plan, including Fire Station 2 masonry repairs, HVAC, and a generator for Fire Station 2 and the Town DPW Shop*

Administrator Ryer summarized the unanimous recommendation from the Finance Committee to approve additions to the Fiscal Year 2026 Capital Plan including replacement HVAC for Fire Station 2, masonry repair on Fire Station 2, and replacement compressors for Fire Station 2 and the Town Hall DPW shop. The available Capital funds are a result of a lower than anticipated cost for the road sealing.

Supervisor Lechner made a motion to approve a quote from Holton Brothers for $13,950 for exterior masonry building and sign repairs at Fire Station 2, Fire Station 2 HVAC replacement quote from Dickenschrauf for $36,320, and a quote from Total Industrial Air for two compressors, one for Fire Station 2 and one for Town Hall DPW Shop at $8,085.54 each including install, totaling $16,171.08 together. Chairman Salvaggio seconded, and the motion carried unanimously.

i. Discussion and possible motion to amend the Fiscal Year 2026 Budget*

Administrator Ryer summarized the proposed budget amendment that reflects the items approved under #11h, and other items previously approved by the Town Board including but not limited to a generator for Fire Station 2, Stormwater Utility, Cedar Creek bridge project, patrol truck payment, and $344,000 Capital loan from PWSB.

Supervisor Lauer made a motion to amend the FY 2026 Budget as presented. Supervisor Pipkorn seconded, and the motion carried unanimously.

j. Discussion and possible direction on the 2027 Town of Cedarburg draft General Fund budget*

Administrator Ryer summarized the draft 2027 General Fund budget, noting that some State shared revenue figures remaining outstanding at this time, the General Transportation Aid figure from the State had come in higher than anticipated, and health insurance costs are also being finalized. Under this draft budget, due to limited net new construction, the tax rate would remain approximately the same as 2026 at ~$2.35/$1,000 of assessed value. Following the approval of the Stormwater Utility at this meeting, the budget will now be revised to reflect the new Stormwater Utility Fund, which will affect the General Fund and tax rate. These figures will be reviewed at the October 14th Finance Committee meeting.

The Town Board gave positive feedback related to Budget progress.

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k. Discussion and possible motion on the purchase of a new 6,250 gallon vertical storage tank*
Director Monticelli noted cost savings for snow and ice control due to the Town's use of liquids. He proposed using funds from the snow and ice control account to purchase a new, larger vertical storage tank and auction off one of the two existing 2,000-gallon tanks. He cited reduced transportation time and the improved response time possible with the on-site storage of more liquid road treatment.

Supervisor Pipkorn made a motion to approve the purchase of a new 6,250 gallon vertical storage tank. Supervisor Lechner seconded, and the motion carried successfully.

12. CLOSED SESSION

a. The Town Board may go to closed session pursuant to:

i. Wisconsin Statutes Sec. 19.85 (1) (c) to "Consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility," specific to compensation and performance evaluation of Public Works department staff.
Supervisor Lauer made a motion to enter closed session at 7:46pm. Supervisor Lechner seconded, and the motion carried unanimously by a roll call vote.

b. Reconvene to open session and the regular order of business
Supervisor Lauer made a motion to reconvene to open session at 8:04pm. Supervisor Pipkorn seconded, and the motion carried unanimously.

13. ADJOURNMENT

Supervisor Lauer made a motion to adjourn the meeting at 8:05 pm. Supervisor Pipkorn seconded, the motion carried unanimously and the meeting adjourned.

Respectfully Submitted,

Sara Jacoby
Assistant Administrator/Clerk

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TOWN OF CEDARBURG
PLAN COMMISSION MEETING MINUTES
September 16, 2026

Present: David Salvaggio, Presiding Commissioner Don Borgwardt, Kerry Carmichael, Tom Gaertig, Larry Lechner, Anne Lewandowski
Also Present: Eric Ryer, Administrator, Sara Jacoby, Assistant Administrator/Clerk, Amanda Schaefer, Consulting Planner
Excused: Steve Wolf

1. **CALL TO ORDER/PLEDGE OF ALLEGIANCE**
   Presiding Commissioner Borgwardt called the regular meeting to order at 7:00 pm. The meeting began with the pledge of allegiance.

2. **MINUTES OF PREVIOUS MEETINGS**
   a. **Approval of August 19, 2026 Plan Commission Meeting Minutes***
      Commissioner Carmichael made a motion to approve the meeting minutes from August 19, 2026. Chairman Salvaggio seconded, and the motion carried unanimously.

3. **PUBLIC HEARING**
   a. **None**

4. **OLD BUSINESS**
   a. **None**

5. **NEW BUSINESS**
   a. **Discussion and possible recommendation on a minor land division application by Laura Stroebel for property located at 7918 Pleasant Valley Road [Owner: Laura L. Stroebel, SE ¼ Sec. 4, 29.27 acres, zoned A-1 Agricultural District]***
      The applicant is requesting approval of a minor land division to divide the property located at 7918 Pleasant Valley Road. Consulting Planner Schaefer summarized the application and noted that favorable feedback was received from the Plan Commission at the concept plan stage. Also at the concept meeting, Plan Commission indicated the applicant was not required to submit a wetland delineation as part of this formal minor land division application. There are multiple existing buildings on the subject property and all will become part of Lot 1. There are existing structures that do not meet current A-1 Agricultural District setbacks, defining them as existing, nonconforming structures. The proposed CSM does not make these existing, nonconforming structures additionally nonconforming or create new nonconformities.

      Commissioner Gaertig made a motion the Plan Commission recommend approval of the proposed CSM as presented with one spelling correction. Commissioner Lechner seconded, and the motion carried unanimously.

   b. **Discussion and possible recommendation on a rezone application for properties located at 1126, 1170 & 1180 Wauwatosa Road CSH Property (John Haeberlin applicant) [Owners: CSH Building LLC & John Haeberlin, NW ¼ Sec. 22, ~6 acres total, zoned B-2 Planned Business District & B-3 Business District]***
      The applicant is proposing a 3-lot Certified Survey Map with Lots 1-3 either remaining in or being rezoned to the B-3 Business District. The applicant received positive feedback from the Plan Commission during the concept review on June 17, 2026.

      Consulting Planner Schaefer summarized the application and noted comments were received from WisDOT, who is an objecting/approving agency having authority of STH 181. The WisDOT comments related to possible access removal on STH 181, and encroachments of paved parking lot area and signage. Planner Schaefer recommended that the Plan Commission

table items #5b and #5c until the October Plan Commission meeting so that outstanding issues may be resolved and a satisfaction letter is received from WisDOT.

The consultant for the applicant, Don Thoma from Accurate Surveying, spoke in support of moving forward with the application contingent on decisions from WisDOT. He indicated the applicant had reached an agreement with WisDOT, but that a letter had not yet been received. The applicant, John Haeberlin, also requested the Plan Commission advance the application.

Commissioner Gaertig made a motion to table items #5b and #5c until WisDOT has addressed the outstanding items in writing. Chairman Salvaggio seconded, and the motion carried unanimously.

c. Discussion and possible recommendation on a CSM to reconfigure ~6 acres of land for properties located at 1126, 1170 & 1180 Wauwatosa Road CSH Property (John Haeberlin applicant) [Owners: CSH Building LLC & John Haeberlin, NW ¼ Sec. 22, ~6 acres total, zoned B-2 Planned Business District & B-3 Business District]*
This item is related to item #5b, was discussed at the same time as item #5b, and tabled as noted in item #5b.

d. Discussion and possible recommendation on an architectural and site plan review for the construction of a new 5,000 square foot structure on the property located at 8817 Cedar Sauk Road [NW ¼ Sec. 4, 35.77 acres, zoned A-2 Prime Agricultural District & C-1 Conservancy District, owner Brian and Anna Greenman]*
The applicant has submitted a building permit application for a new 5,000 square foot outbuilding for the property located at 8817 Cedar Sauk Road. Section 320-26 states all nonresidential buildings larger than 1,500 square feet in the A-2 Prime Agricultural District are subject to architectural and site plan review by the Plan Commission and the Town Board prior to the issuance of a building permit. Administrator Ryer summarized the application. Brian Greenman discussed relocation of one shed that was shown on Ozaukee County's GIS and noted that the other shed shown no longer exists on the property.

Chairman Salvaggio made a motion the Plan Commission recommend approval of the architectural and site plan and the associated building permit to the Town Board determining that:

(a) The proposed use(s) conforms to the uses permitted.
(b) The dimensional arrangement of buildings and structures conforms to the required area, yard, setback, and height restrictions.
(c) The proposed on-site buildings, structures, and entryways are situated and designed to minimize adverse effects upon owners and occupants of adjacent and surrounding properties by providing for adequate design of ingress/egress, interior/exterior traffic flow, stormwater drainage, erosion, grading, lighting, and parking, as specified.
(d) Consideration has been given to preserving the natural features of the landscape where they can enhance the development on the site, or where they furnish a barrier or buffer between the project and adjoining properties used for dissimilar purposes or where they assist in preserving the general safety, health, welfare, and appearance of the neighborhood.
(e) Adverse effects of the proposed development and activities upon adjoining residents or owners are minimized by appropriate screening, fencing, or landscaping.

Further, the following review principles, criteria and procedures are established:

(a) Building scale and mass. The relative proportion of a building to its neighboring existing buildings, to pedestrians or observers, or to other existing buildings shall be maintained or enhanced when new outbuildings are built or when existing outbuildings are remodeled or altered.

(b) Building rooflines and roof shapes. Building roof lines and roof shapes shall be complementary to the existing or surrounding buildings.
(c) Materials. No building shall be permitted where any exposed facade is constructed or faced with a finished material which is not aesthetically complementary to other surrounding buildings.
(d) Building location. Consideration shall be given to siting a building in a manner which would not unnecessarily destroy or substantially damage the beauty of the area, particularly insofar as it would adversely affect values incident to ownership of land in the area or which would unnecessarily have an adverse effect on the beauty and general enjoyment of existing structures on adjoining properties.

Commissioner Gaertig seconded, and the motion carried unanimously.

6. ADJOURNMENT

Commissioner Gaertig made a motion to adjourn at 7:34pm. Commissioner Carmichael seconded and the motion passed unanimously.

Respectfully Submitted,

Sara Jacoby
Assistant Administrator/Clerk

TOWN OF CEDARBURG
SPECIAL PLAN COMMISSION MEETING MINUTES
October 1, 2026

Present:	David Salvaggio, Presiding Commissioner Larry Lechner, Kerry Carmichael, Anne Lewandowski, Steve Wolf
Also Present:	Eric Ryer, Administrator, Sara Jacoby, Assistant Administrator/Clerk, Amy Barrows, Consulting Planner, Brad Hoeft, Town Attorney, Matthew Nugent, Town Attorney
Excused:	Don Borgwardt, Tom Gaertig

An Open House was held from 6-7pm to view the existing Zoning Map, draft proposed Zoning Map, along with the draft Zoning Code text and ordinance. The consulting planner and Town legal counsel were on hand to take questions.

1. **CALL TO ORDER/PLEDGE OF ALLEGIANCE**
   Presiding Commissioner Lechner called the special meeting to order at 7:00pm. The meeting began with the pledge of allegiance.

2. **BRIEF PRESENTATION SUMMARIZING THE ZONING CODE AND ZONING MAP UPDATES (PLANNER AMY BARROWS)**
   Consulting Planner Barrows presented a PowerPoint summary and discussed significant updates to the proposed Zoning Code and Zoning Map. Planner Barrows noted the ordinance is being proposed as a repeal and replace of Chapter 320, Zoning, of the Town Code. She also discussed the Town Board visioning sessions, Open House, and public hearing that is occurring tonight. She noted if a motion is made to approve at this meeting tonight, October 19th is currently scheduled for a Special Town Board meeting for the Board to consider adoption of the Zoning Code and Zoning Map.

3. **PUBLIC HEARING**
   a. **Public hearing to take comment on Ordinance 2026-X, "AN ORDINANCE TO REPEAL AND REPLACE CHAPTER 320, ZONING, OF THE TOWN OF CEDARBURG CODE OF ORDINANCES AND TO ADOPT THE ACCOMPANYING OFFICIAL ZONING MAP FOR THE TOWN OF CEDARBURG, OZAUKEE COUNTY, WISCONSIN"**
   Chairman Salvaggio made motion to open the public hearing. Commissioner Wolf seconded, and the motion carried unanimously 5-0. The public hearing opened at 7:24pm.

   Graham Bentz of 1051 Wauwatosa Road spoke, noting he owns land in both the Town and City, requesting that any future development that occurs on the 80 acres that are eligible for annexation into the City of Cedarburg not result in his 40-acre parcel in the Town of Cedarburg being land-locked.

   Matt Neumann of Newman Companies N27 W24025 Paul Court, Pewaukee, WI appeared representing the Grob airfield properties located along State Highway 60. He spoke, noting they had worked for the past 2.5 years on a plan to develop the approximate 160 acres of land eligible for annexation into the City of Cedarburg under the City of Cedarburg zoning in the City of Cedarburg, along with the 60 acres of land already within the City of Cedarburg; for a total of 220 acres. He noted they have not yet approached the Town about the 40 acres that would remain in the Town under the Boundary Agreement (Intergovernmental Agreement Between City of Cedarburg and Town of Cedarburg to Provide for Orderly Growth and Development and for the Connection of Forward Way to Hilltop Drive). He explained the City of Cedarburg Common Council unanimously denied their annexation petition recently. He explained they are now attempting to figure out a development project for that land within the Town of Cedarburg. He requested the zoning for the approximate 160 acres of land currently within the Town that are eligible for annexation into the City of Cedarburg not change zoning (retain M-2 district zoning). He had no objection to the 40 acres that will remain in the Town being zoned MU-1.

Troy Mleziva of Kwik Trip 1626 Oak Street, Lacrosse, Wisconsin, appeared to confirm that the Kwik Trip Conditional Use Permit would still be active after adoption of the Zoning Code and Zoning Map, and the property can be rebuilt/updated if there is a natural disaster. He also questioned if there were other locations in the Town that would be zoned appropriately for a gas station.

Kevin Riordan of 21035 Oak Ridge Court, Brookfield, Wisconsin, appeared to support the proposed Zoning Code update. He did inquire if the proposed Zoning Code would require developments to build residential on the second floor of commercial properties in the mixed-use districts.

Kristopher Volkmann of 292 N. Port Washington Road, Grafton, Wisconsin, spoke representing the Fermentorium Brewery and Tasting Room at 7481 State Highway 60 to confirm that the Conditional Use Permit for the property would still be active within the proposed M-1 district.

Commissioner Lewandowski made a motion to close the Public Hearing at 7:35. Commissioner Carmichael seconded, and the motion carried unanimously 5-0.

4. OLD BUSINESS

a. None

5. NEW BUSINESS

a. Discussion and possible recommendation on Ordinance 2026-X, "AN ORDINANCE TO REPEAL AND REPLACE CHAPTER 320, ZONING, OF THE TOWN OF CEDARBURG CODE OF ORDINANCES AND TO ADOPT THE ACCOMPANYING OFFICIAL ZONING MAP FOR THE TOWN OF CEDARBURG, OZAUKEE COUNTY, WISCONSIN"*

Consulting Planner Barrows addressed the question related to gas stations: the proposed Zoning Code has no district where gas stations are principle or conditional uses. She addressed the question about whether residential would be required above commercial in the mixed-use districts: it is not a requirement, but rather an option for multi-family residential above a commercial use. She addressed the question about if micro-breweries and distilleries are listed as a conditional use in the proposed M-1 district; the answer was "yes." Lastly, Planner Barrows noted that the former Grob airfield properties referenced by Matt Neumann that are eligible for annexation into the City of Cedarburg are displayed on the draft Zoning Map as A-1; these properties are anticipated to be annexed into the City of Cedarburg pursuant to the Boundary Agreement, and also noting those properties are currently generally agricultural land.

Commissioner Lewandowski made a motion the Plan Commission recommend the Town Board approve the draft ordinance and the accompanying Official Zoning Map for the Town of Cedarburg, Ozaukee County, Wisconsin. Chairman Salvaggio seconded, and the motion carried unanimously 5-0.

6. ADJOURNMENT

Commissioner Carmichael made a motion to adjourn at 7:41pm. Commissioner Wolf seconded, and the motion passed unanimously.

Respectfully Submitted,

Sara Jacoby
Assistant Administrator/Clerk

TOWN OF CEDARBURG
FINANCE COMMITTEE MEETING MINUTES
September 16, 2026

Present: Wayne Pipkorn, Russ Lauer, Tom Esser
Also Present: Eric Ryer, Administrator, Sara Jacoby, Assistant Administrator/Clerk

1. **CALL TO ORDER/PLEDGE OF ALLEGIANCE**
   Chairman Pipkorn called the meeting to order at 1:00 pm. The meeting began with the pledge of allegiance.

2. **Discussion and possible motion approving minutes from the 9/2/26 Finance Committee meeting**
   Russ Lauer made a motion to approve the 9/2/26 Finance Committee meeting minutes. Tom Esser seconded, and the motion passed unanimously.

   Russ Lauer made a motion to move item #5 ahead of item #3 to accommodate the interviews of firms regarding Town Board room audio visual quotes and potential recommendation on a preferred firm for Town Board consideration. Wayne Pikorn seconded, and the motion passed unanimously. The Committee then moved to item #5.

3. **Discussion and possible recommendation on additional elements of the Town Capital Improvement Plan, including Fire Station 2 masonry repairs, HVAC, and a generator for Fire Station 2 and the Town DPW Shop**
   Administrator Ryer summarized possible additional elements to the Fiscal Year 2026 Capital Plan including replacement HVAC for Fire Station 2, masonry repair on Fire Station 2, and replacement compressors for Fire Station 2 and the Town Hall DPW shop. The available funds are a result of a lower than anticipated cost for the road sealing.

   Tom Esser made a motion to recommend the Town Board approve the American Standard HVAC option for Fire Station 2 at $32,900. Russ Lauer seconded, and the motion carried unanimously.

   Tom Esser made a motion to recommend the Town Board approve Holton Brothers for exterior masonry and sign repairs at Fire Station 2 for a total of $13,950. Russ Lauer seconded, and the motion carried unanimously.

   Tom Esser made a motion to recommend the Town Board approve the Total Industrial Air quote for two compressors at $16,171.08. Russ Lauer seconded, and the motion carried unanimously.

4. **Discussion and possible recommendation on amending the Fiscal Year 2026 Budget**
   Staff summarized the proposed budget amendment. Tom Esser made a motion to recommend the Town Board amend the Fiscal Year 2026 Budget as detailed in the staff report. Russ Lauer seconded, and the motion passed unanimously.

5. **Interviews of firms regarding Town Board room audio visual quotes and potential recommendation on a preferred firm for Town Board consideration**
   Presentations were made by Alec Nathan and Blake Akers of Forte, and Nathan Lewis from CTI, both of whom submitted proposals to provide audio visual services to the Town. Both firms were interviewed to answer outstanding questions related to equipment, functionality, service, training, and support contract length.

   The Finance Committee requested the firms provided updated quotes for their October meeting, when the Committee will consider a recommendation on the matter to the Town Board. No formal action was taken.

6. **Discussion and possible direction on the 2027 Town of Cedarburg draft General Fund budget and Capital Plan***

   Administrator Ryer summarized the draft 2027 General Fund budget, noting there are additional State shared revenue figures remaining outstanding at this time. Health insurance is also being finalized. Under this first draft General Fund budget, due to limited net new construction, the tax rate would remain approximately the same as 2026 at ~$2.35/$1,000 of assessed value. It was noted that following possible adoption of the stormwater utility, the General Fund will likely change to reflect the new Stormwater Utility Fund.

7. **Discussion on the next Finance Committee meeting**

   The Committee confirmed the next meeting will be held on October 14, 2026, at 1 pm.

8. **ADJOURNMENT**

   Tom Esser made a motion to adjourn at 3:26pm. Russ Lauer seconded, and the motion passed unanimously.

Respectfully Submitted,

Sara Jacoby
Assistant
Administrator/Clerk

TOWN OF CEDARBURG
SPECIAL PARK & RECREATION COMMITTEE MINUTES
TOWN HALL
September 2, 2026

Present: Tom Esser, John Bishop, & Keith Martin
Present via Phone:
Excused: Carol Boettcher, & Matt Geszvain
Also Present: Director of Parks & Recreation, Paul Jungbauer

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE:

Chairman Tom Esser called the meeting to order at 5:03 p.m. The meeting began with the Pledge of Allegiance.

2. MINUTES OF PREVIOUS MEETINGS:

a. June 24, 2026 Special Park & Recreation Committee Minutes

Keith Martin moved to approve the minutes from June 24, 2026. The motion was seconded by John Bishop and passed 3-0.

3. OLD BUSINESS

a. Update and discussion on Town recreation programs & Town parks

Director Jungbauer presented an update on Town recreation programs & Town parks. This update included an update on fall program registrations of Soccer, Fall Ball and Flag Football and a fundraising update. The update also included an updated timeline for the approval of a potential MOU with the City of Cedarburg, Metro Mountain Bikers, and the Town of Cedarburg for the use of Pleasant Valley Park.

4. NEW BUSINESS

a. Discussion and possible recommendation on the 2027 Town parks budget

The Committee reviewed previous years budgets and discussed the notion of using $3,000 each of the next two years as a project to replace sections of the wood property fence at OHOW Fields.

Keith Martin made a recommendation to the Town Board to approve the proposed parks budget of $5,500 for the 2027 budget year. Of the $5,500, $2,500 is for electricity and miscellaneous items, and $3,000 for the potential project of replacing another section of the wood property fence at OHOW Fields. The recommendation was seconded by John Bishop and passed 3-0.

b. Discussion on future meetings

The Committee decided that it would meet next on September 30th at 5:00pm if needed.

5. ADJOURNMENT

John Bishop moved to adjourn. The motion was seconded by Keith Martin and passed 3-0. The meeting adjourned at 5:30pm.

Respectfully submitted,

Paul Jungbauer
Director of Parks & Recreation

CITY OF CEDARBURG
Ad Hoc Bicycle & Pedestrian Committee
June 4, 2026
Minutes

1. CALL TO ORDER

The meeting was called to order by Todd Bugnacki at 8:01 a.m.

2. ROLL CALL

Present for City of Cedarburg: City Administrator Mikko Hilvo, Recreation and Forestry Director Danny Friess, Todd Bugnacki, Kit Keller (non-voting)

Present for Town of Cedarburg: Director of Public Works Adam Monticelli, Director of Parks & Recreation Paul Jungbauer (8:08 a.m. arrival), Sam Jack, Brian Murphy (non-voting)

Also present: City Clerk Jessica Campolo

Absent: Mike McMenimen (City), Don Salvaggio (Town)

3. STATEMENT OF PUBLIC NOTICE

City Clerk Jessica Campolo verified that notice of this meeting was provided to the public by posting in accordance with the Wisconsin Open Meetings Law.

4. APPROVAL OF MINUTES

A motion was made by Sam Jack, seconded by Adam Monticelli, to approve the May 7, 2026 Ad Hoc Bicycle & Pedestrian Committee meeting minutes. The motion carried unanimously.

5. UNFINISHED BUSINESS

A. *Review of the City of Cedarburg Draft Bicycle & Pedestrian Plan.*

City Administrator Hilvo provided an update on the draft timeline. Edits to the plan were

suggested, and clarification was provided regarding the City's adoption of the Plan and the Town's intended use of the completed document. Discussion focused on the Plan's implementation strategy and next steps.

6. COMMENTS AND SUGGESTIONS FROM CITIZENS

None.

7. ADJOURNMENT

A motion was made by Danny Friess, seconded by Sam Jack, to adjourn the meeting at 8:34 a.m. The motion carried unanimously.

Cash - PWSD - Commingled all funds ALL Checks

Posted From: 10/01/2026 From Account:
Thru: 10/31/2026 Thru Account:

Check Nbr	Check Date	Payee	Amount
EFT	10/06/2026	WM Corporate Services, Inc.	38,326.41
EFT	10/06/2026	Elan Financial Services	1,644.19
EFT	10/06/2026	WDOR- 930208	1,589.90
EFT	10/06/2026	Great-West Retirement	210.00
EFT	10/06/2026	EFTPS- ELECTRONIC FEDERAL TAX PAYMENT SYS	9,438.81
EFT	10/06/2026	WISCONSIN EMPLOYEE TRUST FUND (ETF)	7,940.08
EFT	10/07/2026	Charter Communications (Spectrum)	137.32
EFT	10/21/2026	EFTPS- ELECTRONIC FEDERAL TAX PAYMENT SYS	6,636.09
EFT	10/21/2026	Great-West Retirement	210.00
EFT	10/21/2026	UHS Premium Billing	15,531.95
EFT	10/27/2026	Great-West Retirement	210.00
EFT	10/27/2026	WISCONSIN DEPT OF REVENUE-8902	2,538.09
EFT	10/27/2026	EFTPS- ELECTRONIC FEDERAL TAX PAYMENT SYS	7,480.06
41876	10/02/2026	BAUMGARTNER, NATHAN	189.32
41877	10/02/2026	DEROSA, OWEN	170.85
41878	10/02/2026	Fassbender, Joseph	56.17
41879	10/02/2026	Fassbender, June	161.10
41880	10/02/2026	Hajdu, Paul	230.87
41881	10/02/2026	HAUSER, EMMITT	161.61
41882	10/02/2026	HAYRY, HUDSON	64.64
41883	10/02/2026	Heisler, Marlon	139.29
41884	10/02/2026	HOPF, AVERY	55.41
41885	10/02/2026	KEEGAN, GRADY	180.08
41886	10/02/2026	Larson, Asa	143.14
41887	10/02/2026	MURPHY, CLARE	106.20
41888	10/02/2026	PIONEK, HUDSON	50.79
41889	10/02/2026	RAINKA, ROCKWELL	147.76
41890	10/02/2026	Tatreau, Tabitha	79.26
41891	10/07/2026	ABT Mailcom	2,000.00
41892	10/07/2026	Amazon Capital Services	235.55
41893	10/07/2026	American Metal and Paper	10.80
41894	10/07/2026	Antoine Hoeft & Eberhardt, S.C.	4,771.25
41895	10/07/2026	ARNOLD'S ENVIRONMENTAL SERVICES	450.00

Cash - PWSD - Commingled all funds ALL Checks

Posted From: 10/01/2026 From Account:
Thru: 10/31/2026 Thru Account:

Check Nbr	Check Date	Payee	Amount
41896	10/07/2026	Bauer Built Tire	253.82
41897	10/07/2026	BEYERS TRUE VALUE HARDWARE	189.24
41898	10/07/2026	BURGHARDT SPORTING GOODS	255.00
41899	10/07/2026	Catalis LLC	1,850.00
41900	10/07/2026	CEDARBURG OVERHEAD DOOR	2,494.00
41901	10/07/2026	Cleaning Authority	435.00
41902	10/07/2026	COMPASS MINERALS AMERICA	16,542.44
41903	10/07/2026	Conley Media, LLC-Classified	355.60
41904	10/07/2026	Culligan of West Bend	82.00
41905	10/07/2026	DIGGERS HOTLINE INC	38.00
41906	10/07/2026	EMPLOYEE BENEFITS CORP	1,402.27
41907	10/07/2026	Equipment Rentals #1	689.70
41908	10/07/2026	Fahrner Asphalt Sealers LLC	182,915.00
41909	10/07/2026	GREMMER & ASSOC, INC.	420.00
41910	10/07/2026	Home Depot Credit Services	283.42
41911	10/07/2026	LANGE ENTERPRISES INC	1,201.47
41912	10/07/2026	NAPA Auto Parts	218.49
41913	10/07/2026	Nicholas Silvaggi	5.00
41914	10/07/2026	Ontech Systems Inc.	4,313.42
41915	10/07/2026	Ozaukee County	250.00
41916	10/07/2026	OZAUKEE COUNTY HIGHWAY DEPT	2,812.39
41917	10/07/2026	Patrick Yvette	53.00
41918	10/07/2026	QUILL CORPORATION	252.55
41919	10/07/2026	RA Smith National	17,821.00
41920	10/07/2026	Ramboll Americas Engineering Solutions Inc.	3,494.17
41921	10/07/2026	RICOH USA, INC.	204.69
41922	10/07/2026	Rote Oil	4,671.39
41923	10/07/2026	Ryan Fireprotection Inc-Milwaukee Branch	500.00
41924	10/07/2026	SAFEbuilt, LLC Lockbox #88135	11,983.02
41925	10/07/2026	Scott Doughman	75.00
41926	10/07/2026	STANTEC CONSULTING SERVICES INC	2,715.50
41927	10/07/2026	SUPERIOR CHEMICAL CORP	122.35
41928	10/07/2026	Thunder Road LLC	45,000.00

Cash - PWSD - Commingled all funds ALL Checks

Posted From: 10/01/2026 From Account:
Thru: 10/31/2026 Thru Account:

Check Nbr	Check Date	Payee	Amount
41929	10/07/2026	TreviPay	274.00
41930	10/07/2026	Truck Country	572.28
41931	10/07/2026	UniFirst Corporation	103.14
41932	10/07/2026	WE ENERGIES	1,355.83
41933	10/07/2026	Westridge Builders,Inc.	1,500.00
41934	10/07/2026	WI Dept. of Justice	560.00
41935	10/07/2026	WISCONSIN PUMP & SUMP	170.00
41936	10/07/2026	RA Smith National	15,152.75
41937	10/21/2026	5 Corners Isuzu Truck & Auto	739.56
41938	10/21/2026	ARNOLD'S ENVIRONMENTAL SERVICES	128.58
41939	10/21/2026	BURKE TRUCK & EQUIPMENT INC.	892.33
41940	10/21/2026	Carlin Sales Corp.	377.10
41941	10/21/2026	Catalis LLC	1,850.00
41942	10/21/2026	CITY OF CEDARBURG	175.00
41943	10/21/2026	Cleaning Authority	290.00
41944	10/21/2026	Comet Welding Inc.	495.00
41945	10/21/2026	Community Insurance Corporation	2,777.00
41946	10/21/2026	CONTREE SPRAYER AND EQUIPMENT CO	7,324.40
41947	10/21/2026	GENERAL COMMUNICATIONS INC	7,382.46
41948	10/21/2026	GFL Environmental	428.97
41949	10/21/2026	JACKSON CONCRETE INC	1,075.00
41950	10/21/2026	John Fabick Tractor Company	338.79
41951	10/21/2026	LAKESIDE INTERNATIONAL, LLC	1,738.88
41952	10/21/2026	LANGE ENTERPRISES INC	42.47
41953	10/21/2026	LIBERTY TIRE RECYCLING LLC	209.44
41954	10/21/2026	MENARDS - WEST BEND	815.90
41955	10/21/2026	NAPA Auto Parts	53.27
41956	10/21/2026	Nexus Pest Solutions	250.00
41957	10/21/2026	Ozaukee County Land Information Office	30.00
41958	10/21/2026	PAYNE & DOLAN	229.43
41959	10/21/2026	PFC Rustoration LLC	310.00
41960	10/21/2026	QUILL CORPORATION	158.88
41961	10/21/2026	RA Smith National	3,721.75

Cash - PWSD - Commingled all funds ALL Checks

Posted From: 10/01/2026 From Account:
Thru: 10/31/2026 Thru Account:

Check Nbr	Check Date	Payee	Amount
41962	10/21/2026	Ramboll Americas Engineering Solutions Inc.	3,841.32
41963	10/21/2026	SUPERIOR CHEMICAL CORP	232.32
41964	10/21/2026	Truck Country	359.92
41965	10/21/2026	WE ENERGIES	1,393.02
41966	10/21/2026	WI Department of Transportation-7366	6,154.67
41967	10/21/2026	Wisconsin Department of Revenue-3028	457.43
41968	10/21/2026	WISCONSIN PUMP & SUMP	170.00
41969	10/30/2026	DEROSA, OWEN	175.46
41970	10/30/2026	Fassbender, Joseph	50.79
41971	10/30/2026	Fassbender, June	78.50
41972	10/30/2026	Hajdu, Paul	277.05
41973	10/30/2026	HAUSER, EMMITT	129.29
41974	10/30/2026	HAYRY, HUDSON	143.14
41975	10/30/2026	Heisler, Marlon	143.14
41976	10/30/2026	KEEGAN, GRADY	184.70
41977	10/30/2026	MURPHY, CLARE	96.97
41978	10/30/2026	RAINKA, ROCKWELL	36.94
41979	10/30/2026	Tatreau, Tabitha	69.26
V4998	10/02/2026	Bartley, Andrew	2,269.13
V4999	10/02/2026	Butschlick, Jamie	1,603.16
V5000	10/02/2026	Esser, Thomas	1,187.62
V5001	10/02/2026	Huebner, Andrew	1,376.61
V5002	10/02/2026	Jacoby, Sara	1,972.77
V5003	10/02/2026	Jungbauer, Paul	2,010.71
V5004	10/02/2026	Krause, Nathan	1,448.33
V5005	10/02/2026	Lauer, Russell	1,144.11
V5006	10/02/2026	LeBlanc, Katie	4,737.45
V5007	10/02/2026	LECHNER, LAWRENCE	1,187.62
V5008	10/02/2026	Mett, Julie	698.88
V5009	10/02/2026	Monticelli, Adam	3,266.11
V5010	10/02/2026	Pautz, Peter	1,336.31
V5011	10/02/2026	Peters, Samuel	338.84
V5012	10/02/2026	Pipkorn, Wayne	1,187.62

Cash - PWSD - Commingled all funds ALL Checks

Posted From: 10/01/2026 From Account:
Thru: 10/31/2026 Thru Account:

Check Nbr	Check Date	Payee	Amount
V5013	10/02/2026	Ryer, Eric	3,876.51
V5014	10/02/2026	SALVAGGIO, DAVID M	2,189.85
V5015	10/02/2026	Lindberg, Glenn	1,082.93
V5016	10/02/2026	Vollmar, John	345.83
V5017	10/16/2026	Bartley, Andrew	2,149.13
V5018	10/16/2026	Boerner, Jeffrey	71.23
V5019	10/16/2026	Butschlick, Jamie	1,603.17
V5020	10/16/2026	Huebner, Andrew	1,376.61
V5021	10/16/2026	Jacoby, Sara	1,972.77
V5022	10/16/2026	Jungbauer, Paul	2,010.71
V5023	10/16/2026	Krause, Nathan	1,448.33
V5024	10/16/2026	Lindberg, Glenn	951.60
V5025	10/16/2026	Mett, Julie	677.28
V5026	10/16/2026	Monticelli, Adam	3,146.11
V5027	10/16/2026	Pautz, Peter	1,336.32
V5028	10/16/2026	Peters, Samuel	218.84
V5029	10/16/2026	Ryer, Eric	3,756.51
V5030	10/16/2026	Vollmar, John	316.12
V5031	10/30/2026	Bartley, Andrew	2,732.71
V5032	10/30/2026	Butschlick, Jamie	1,781.53
V5033	10/30/2026	Huebner, Andrew	1,566.44
V5034	10/30/2026	Jacoby, Sara	2,059.56
V5035	10/30/2026	Jungbauer, Paul	2,126.21
V5036	10/30/2026	Krause, Nathan	1,448.33
V5037	10/30/2026	Lindberg, Glenn	986.95
V5038	10/30/2026	Mett, Julie	698.88
V5039	10/30/2026	Monticelli, Adam	3,335.09
V5040	10/30/2026	Pautz, Peter	1,523.53
V5041	10/30/2026	Peters, Samuel	218.84
V5042	10/30/2026	Ryer, Eric	3,863.95
V5043	10/30/2026	Vollmar, John	349.45
		Grand Total	547,698.64

Cash - PWSD - Commingled all funds ALL Checks

Posted From: 10/01/2026 From Account:
Thru: 10/31/2026 Thru Account:

	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	324,981.74
Total Expenditure from Fund # 200 - SPECIAL REVENUE FUND	7,335.49
Total Expenditure from Fund # 300 - CAPITAL PROJECT FUND	200,250.94
Total Expenditure from Fund # 500 - RECREATION	15,130.47
Total Expenditure from all Funds	547,698.64

Meeting Date: 11/2/26
Agenda Item: # 10a

TOWN BOARD OF SUPERVISOR MEETING MEMORANDUM

MEMO TO: David Salvaggio, Chairman
Town Board of Supervisors

MEMO FROM: Amanda Schaefer, Planner and Brad Hoeft, Town Counsel

MEMO WRITTEN: October 29, 2026

SUBJECT: **Agenda Item # 10a:** Discussion and possible motion regarding a review of a conditional use permit relating to the property located at 1221 Wauwatosa Road dba Elbow 1221 (Elbow Room Cedarburg). **[Owner: RE 1221 SC LLC, NE1/4 SEC 21, 3.09 acres, zoned B-2 Planned Business District & C-1 Conservancy District]***

BACKGROUND INFORMATION	
Project Name (Owner)	Elbow Room Cedarburg (RE 1221 SC, LLC)
Applicant Name	Jake Dehne
Architect / Engineer	N/A
Size of Parcel	3.09 acres
Existing Zoning	MU-2 Mixed Use General & C-1 Conservancy
Requested Zoning	No change
Abbreviated Legal	NE ¼ Sec. 21
Future Land Use Map Designation	Business District – Five Corners

ADJACENT LAND USE/ZONING MATRIX		
Direction	***Land Use***	***Zoning***
North	Town of Cedarburg Property	MU-2 Mixed Use General
South	Business	MU-2 Mixed Use General
East	Business	MU-2 Mixed Use General
West	Town of Cedarburg Property	MU-2 Mixed Use General

ZONING REQUIREMENTS	***Provided***	***Required***
	MU-2	**MU-2**
Minimum Lot Size	3.09 acres	1/2 acre for single-use commercial developments and minimum 1 acre for multi-use developments
Minimum Frontage	361’	100’
Min. Street Building Setback	~90’	25’
Minimum Side Yard	~40’ north side	15’
Minimum Rear Yard	~100’	30’

PREVIOUS CUP PETITION REVIEW / BACKGROUND for BOARD MEETING UPDATE

The property located at 1221 Wauwatosa Road has historically operated as a restaurant and tavern use under Conditional Use Permits issued by the Town in 2002 and 2004. Prior to the current operator, the Conditional Use Permit was issued to David & Meg Galioto for Galioto’s Vintage Grille.

Last year, the Conditional Use Permit (CUP) was formally transferred to the current owners. Since that time, the owners have submitted materials requesting amendments to the existing Conditional Use Permit and associated site operations related to expanded outdoor activities and event programming associated with the

existing restaurant and volleyball facilities. The application materials include operational narratives, site plan updates, parking information, off-site shared parking, signage requests, and related site management details.

The submitted proposal generally includes:
• Authorization for up to 20 structured events per calendar year (each event limited to 72 consecutive hours)
• Outdoor viewing events for major sporting events utilizing a temporary outdoor video screen
• Weekend live music and related outdoor gathering activities
• Temporary event areas, barriers, food truck areas, and portable restroom facilities
• Off-site shared parking at 5 Corners dealership for overflow parking related to events
• Installation of two LED identification signs on the Sand Bar structure
• Future lighting upgrades for parking and outdoor activity areas

The applicants are requesting approval for a Conditional Use Permit to authorize the proposed outdoor viewing events, site plan improvements, and associated operational activities. The request is therefore subject to formal public hearing review and consideration under the applicable standards and procedures of the Town Zoning Code.

EXECUTIVE SUMMARY

1. **Buildings and Indoor Uses**
   The property contains one main building. Assessment records detail a 2,208 square foot restaurant space built in 1950 and a 2,476 square foot cocktail lounge portion built in 1970. Records also note a 600 square foot garage and 140 square foot lean-to.

   The current application does not propose expansion of the existing principal building or permanent expansion of indoor commercial floor area. The applicants intend to continue operating the property as a restaurant and gathering space generally consistent with the historic use of the site. The requested CUP amendment instead focuses primarily on expanded outdoor event activities and related site operations associated with the existing restaurant and volleyball facilities.

2. **Outdoor Uses**
   A. **Volleyball**. Outdoor volleyball courts have historically been a long-standing component of the property and restaurant operation. The Town of Cedarburg also has an ownership interest in one of the courts and has approved an annual license agreement for use of the space, and the facility has historically functioned as a recreational amenity associated with the restaurant property.

   The applicants are proposing several operational improvements intended to better manage activity in these outdoor areas, including temporary seasonal barriers and future lighting upgrades.

   B. **Other Outdoor Events and Activities**
   The application proposes expanded outdoor programming associated with the existing restaurant, volleyball courts, and outdoor gathering areas including:

   - Authorization for up to 20 structured viewing events per calendar year such as World Cup matches and other major sporting events.
   - Event durations of up to 72 consecutive hours
   - Weekend live music events from May through October

   According to the proposal, live music and outdoor events would generally conclude by 10:00p.m., with a potential extension to 11:00p.m. only when required due to official broadcast timing of major sporting events.

   The submitted narrative notes that the additional outdoor uses will comply with Town

performance standards for sound. The application also states that events are expected to be staffed and monitored by the operators, including the use of parking attendants, temporary barriers, and related crowd management measures.

As part of the formal CUP review process, staff have evaluated the proposal relative to operational impacts including parking demand, circulation, noise, lighting, neighborhood compatibility, and overall site management. Particular attention has been given to parking functionality during larger events occurring concurrently with normal restaurant and volleyball operations.

3. **Hours**

The application does not propose changes to the general hours of operation for the existing use. However, the applicants are requesting authorization for outdoor event activities, live music, and outdoor viewing events extending until 10:00 p.m., with the possibility of extension until 11:00 p.m. for certain major sporting events based on official broadcast schedules.

The submitted materials also indicate that outdoor activities associated with structured events may begin as early as 8:00 a.m., depending on the nature of the event and associated setup activities.

4. **Parking & Road Access**

The property currently contains a combination of paved and gravel parking areas serving the restaurant, bar, and outdoor volleyball facilities. Existing parking is generally located east, and south of the principal building and has historically functioned in conjunction with the long-standing restaurant and recreational use of the property. Code section 320-72 does require all off-street parking areas for more than 10 vehicles shall be surfaced with a dustless all-weather material capable of carrying a wheel load of 4,000 pounds (normally, a two-inch blacktop on a four-inch base of five inches of Portland cement will meet this requirement). Any parking area for more than five vehicles shall have the aisles and spaces clearly marked. Compacted stone or gravel may be used with the approval of the Town Board.

Based on submitted materials and aerial imagery, portions of the site appear to function as informal or flexible parking and circulation areas, particularly within the gravel surface areas south of the restaurant and near the volleyball facilities. While the property has historically accommodated restaurant and volleyball-related activity, the current application proposes expanded outdoor event operations that may increase peak parking demand during certain events. Staff estimate existing parking stalls (including Town lands) as follow:

Estimated Parking Supply	
Existing paved area	72 stalls
Proposed updated onsite parking including gravel area	105 stalls
Shared off-site parking at 5 Corners dealership	60 stalls
Total Parking Stalls Under the Proposal	165 stalls

The application materials indicate that structured outdoor events may involve attendance of up to approximately 300 people in conjunction with ongoing restaurant and volleyball operations. While the Town Zoning Code does not establish a separate parking classification for temporary accessory outdoor viewing events, the anticipated event attendance suggests that parking demand during

certain events may substantially exceed typical day-to-day restaurant operations. Accordingly, staff have evaluated the proposal with particular attention to site circulation, overflow parking functionality, emergency access, and the relationship between the proposed event operations and available parking areas.

The Town of Cedarburg Zoning Code establishes minimum parking requirements for restaurants, bars, clubs, lodges, and places of entertainment at a rate of one parking stall per 150 square feet of floor area, plus one additional space per two employees. The Code does not establish a separate parking classification for temporary outdoor viewing events, accessory outdoor gathering areas, or volleyball-related recreational activities associated with an existing restaurant/bar use.

The following table is therefore intended to provide a general planning-level overview of the existing and proposed activity areas associated with the site and to assist in evaluating potential parking demand and overall site functionality during larger events occurring concurrently with normal restaurant and volleyball operations.

Estimated Parking Demand				
Use / Area	**Source / Basis**	**Approx. Area (sq. ft.)**	**Applicable Parking Standard**	**Approx. Parking Requirement or Equivalent**
Restaurant area	Assessment records	2,208	1 stall per 150 sq. ft.	15 stalls
Cocktail lounge / tavern area	Assessment records	2,476	1 stall per 150 sq. ft.	17 stalls
Employees	Applicant	7 employees typically	1 stall per 2 employees	3.5 stalls (4 stalls)
Structured outdoor events	Applicant narrative	Up to approximately 300 attendees	No specific ordinance standard.	Using a planning-level estimate of approximately 2.5 persons per vehicle based on the ITE Transportation Planning Handbook and planned special event guidance, event attendance could reasonably generate parking demand approaching 120 parked vehicles, excluding employees, vendors, and overlapping restaurant or volleyball activity.
Estimated Indoor Parking Requirement				32 plus 4 employee parking stalls
Estimated Event Parking Requirement				120 spaces
Estimated Combined Peak Parking Demand				Potentially in excess of 156 spaces during large overlapping events.

The owner supplied a typical shift including seven employees associated with the business. While the

Zoning Code does not establish a specific parking classification for temporary outdoor viewing events accessory to an existing restaurant/recreational use, staff believes that any reasonable application of the existing parking standards and operational assumptions associated with events involving up to approximately 300 attendees suggests that the currently available on-site parking supply alone may be insufficient to safely accommodate peak event demand. Accordingly, the availability, management, and legal authorization of overflow parking areas should be addressed as a component of the request and should be carefully considered as part of the Conditional Use Permit review.

Potential to Address Parking
Section 320-72 M. provides for Adjustments to Parking. The code section is attached in its entirety for review. It allows for adjustments to, "the minimum number of required parking spaces may be adjusted by the Town Board, upon recommendation from the Plan Commission, on an individual basis. The petitioner for such an adjustment shall show to the satisfaction of the Plan Commission that adequate parking will be provided for customers, clients, visitors, and employees." Plan Commission was open to this approach. In this situation, two of the options provided in the code section seem applicable for discussion:

> **(b)** Availability of shared parking. The petitioner shall submit written documentation to the satisfaction of the Plan Commission that off-site shared parking spaces are available to satisfy the parking demand. When a reduction of parking spaces attributable to shared parking is requested, the petitioner shall submit written verification that such parking is available and shall include copies of any contracts, joint lease agreements, purchase agreements, and other such documentation to show that such shared parking can be accomplished. The Town Attorney shall provide an opinion designating the method by which the required shared parking shall be provided. The off-site shared parking spaces shall be clearly posted for the joint use of employees and/or tenants or customers of each respective use those spaces serve.
>
> **(d)** Use of alternative transportation. Upon demonstration to the Plan Commission that effective alternative transportation to the automobile will occur, the Plan Commission may reduce parking requirements. Alternative transportation may include, but is not limited to, bus transit, van pool operations, car pool/ride sharing and bicycles. Parking management plans/operations may also be used as a basis to reduce required parking. Parking management plans may include, but are not limited to, flexible working hours or shifts, preferential parking for car pools/van pools, transit/van pool fare subsidy, imposition of a charge for parking, and establishment of a transportation coordinator to implement car pool, van pool, and transit programs. Proposals for adjustments of parking requirements under this subsection shall show how the alternative transportation modes will be implemented, the permanency of such modes, extent of the program, the number of vehicles the mode will replace, and other pertinent information.

The applicant has supplied a signed shared parking use agreement with 5 Corners Isuzu Truck & Auto regarding the provision of 60 off-site overflow parking stalls along with a site plan showing their location. People using that option would be shuttled to and from the 5 Corners Isuzu lot by Elbow Room. They are proposing 20 temporary signs that measure 18' x 24" each, being placed located along each roadway coming into intersection of sycamore and 181. Of note is these are State and County roads, not Town roads. The agreement has been provided to the Town Attorney for review, along with the draft conditional use permit ahead of the Town Board meeting. The agreement should match the signage (see attached) in terms of the dealership on which the parking is located. The agreement addresses 2026; the Attorney will provide an opinion on the parking.

5. **Landscaping / Lighting**
The applicants propose several potential safety lighting upgrades, including:
    - Court lighting improvements
    - Up to three additional parking lot light poles

- Conversion to LED lighting fixtures

The application materials also reference temporary event lighting associated with outdoor viewing events and related gathering areas. Any lighting improvements would need to be reviewed by the Building Inspector for compliance with Town standards including shielding, directionality, and spillover controls. Staff also notes that the proposed outdoor viewing screen, event lighting, and expanded evening activities may increase the overall visual intensity of the site during larger events compared to historic operations.

6. **Wastewater & Shoreland Zoning**
Barry Sullivan at Ozaukee County Land and Water Management had the following comments relative at the time of CUP transfer and for future planning purposes:

   - The restaurant is on a holding tank system which consists of an 2,450-gallon Lakeshore grease interceptor and 2–5000-gallon Lakeshore holding tanks. The holding tank system was permitted and installed in 2002. The sizing of the holding tank was based on a daily wastewater load of 1,335 gallons per day estimated flow. Since this is only a change in ownership, the department does not require an updated wastewater calculations unless the new owners are looking to expand the building footprint in the future.
   - The property mostly falls within County Shoreland Zoning Jurisdiction. A shoreland permit would be required for any filling, grading, excavating, constructing, etc.

7. **Wall Signage**
At their December 3, 2025 meeting, the Town Board approved signage variances for flexibility from sign requirements for a ground sign, a round marquee sign, and a single-faced roof mounted sign to replace existing signage. The current application proposes installation of two circular (50" diameter) LED identification signs on the Sand Bar structure. According to the proposal:
   - Signs would use steady illumination
   - No flashing or animated features

   The sign designs were submitted concurrently with the CUP amendment request and generally depict wall-mounted identification signage associated with the Sand Bar use area. The quantity and configuration of the proposed wall signage appears to exceed the scope of signage that may otherwise be approved administratively under the Town's sign regulations. Accordingly, if supported by the Town Board, any motion should specifically acknowledge and authorize the proposed signage configuration as part of any Conditional Use Permit amendment approval.

PUBLIC NOTICE & PUBLIC HEARING

Conditional use applications require a class 2 notice in the News Graphic in consecutive weeks with the last notice published 7 days before the public hearing at the Plan Commission meeting. The notices were published in the News Graphic on May 5th and May 12th in accordance with these requirements. Postcards were also mailed to all properties within 1,000 ft. of the subject property on May 5th. The public hearing for the conditional use application was held at the May 20th Plan Commission meeting, with one person speaking in support of the application.

PLAN COMMISSION RECOMMENDATION

At their meeting on May 20th, the Plan Commission unanimously recommended the Town Board approve the CUP with the fourteen conditions suggested in the staff report, the applicants adding a dumpster enclosure within 60 days of permit issuance (applicant confirmed an 8 foot tall cedar dog ear picket panel surround, entire area is enclosed), addressing offsite temporary event signage, and providing an updated site plan for the June 1 Board meeting.

TOWN BOARD ACTION

At their meeting on June 1st, the Town Board unanimously approved the CUP as a place of entertainment in relation to the existing restaurant, bar, and banquet hall located at 1221 Wauwatosa Road dba Elbow Room 1221, new signage, outdoor events, parking, beer garden and live music, site plan improvements, among other improvements and proposed business operations contingent upon review of the conditional use permit and off-site shared parking use agreement by the Town Attorney, no temporary signage, no third party food trucks, with a review of the conditional use permit before the Town Board at their November meeting. The Town Attorney was approved to review and approve of any functionally equivalent parking agreements for additional off-site shared parking use agreements until the November Town Board meeting permit review.

ACTION REQUESTED

Staff requests the Board receive an update on the CUP. Staff is not aware of any complaints regarding the CUP.

Staff conducted a site visit at 9am on October 28th, 2026, to review consistency with the previously-submitted site plan. The site appeared to be operating in a manner that aligned with the presented renovations, with the exception of 2 shuttles now being parked on the grass surface near the north property line and several port-a-potties being located near the food truck location, also on the north end of the property. Both appear to be temporary situations. Photographic documentation of these conditions is below:





Additional photos confirming consistency with the site plan are the following:









Information associated with current shared parking agreements will be further discussed by Town legal staff.

BASIS OF DECISION: The application must meet all applicable general standards noted below.

1. General Conditional Use Standards (per § 320-51) No application for a conditional use shall be recommended for approval by the Plan Commission or granted by the Town Board unless such Commission and Board shall find that all of the following conditions are present:

   (1) Welfare. The establishment, maintenance or operation of the conditional use will not be detrimental to or endanger the public health, safety, morals, comfort or general welfare.

   (2) Compatible with adjacent land. The uses, values and enjoyment of other Town property in the neighborhood for purposes already permitted shall be in no foreseeable manner substantially impaired or diminished by the establishment, maintenance or operation of the conditional use.

   (3) Not impede surrounding property development and improvement. The establishment of the conditional use will not impede the normal and orderly development and improvement of the surrounding Town property for uses permitted in the district.

   (4) Adequate infrastructure. Adequate utilities, access roads, drainage and other necessary site improvements have been or are being provided.

   (5) Ingress and egress. Adequate measures have been or will be taken to provide ingress and egress so designed as to minimize traffic congestion in the public streets.

   (6) Conform to zoning district regulations. The conditional use application shall conform to all applicable regulations of the district in which it is located.

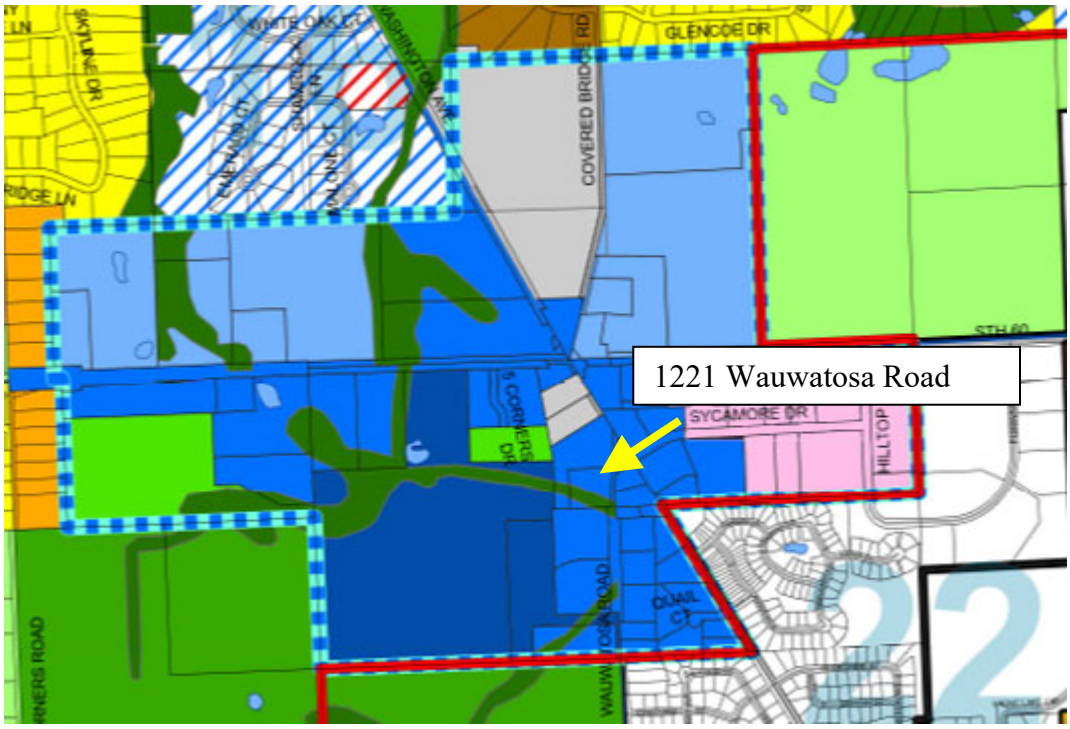
POTENTIAL MOTION(S) RELATED TO THE CUP:
Since this is only a review of the CUP to the Town Board, there is no formal motion required by the Town Board. However, if the Town Board desires to address any concerns and/or direct staff to take certain steps with the applicant regarding the CUP then an appropriate motion could be made by the Town Board. While staff does not recommend it for this matter, please note that any amendment or potential revocation of a CUP requires proper publication of a notice and a public hearing for the Town Board to consider it.

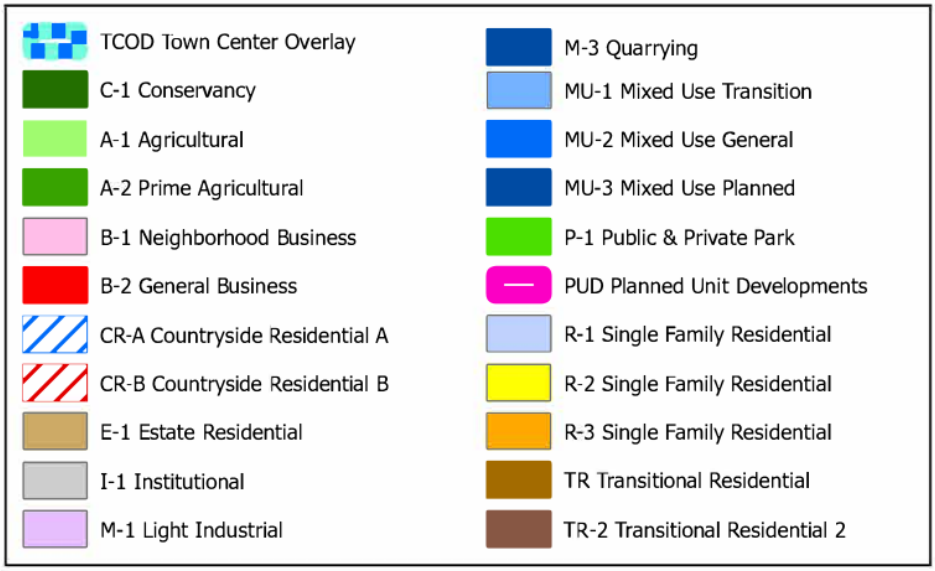
ATTACHMENTS

I. Zoning Map / GIS Map / Shoreland Map
II. Applicant Materials
III. Existing Conditional Use Permit

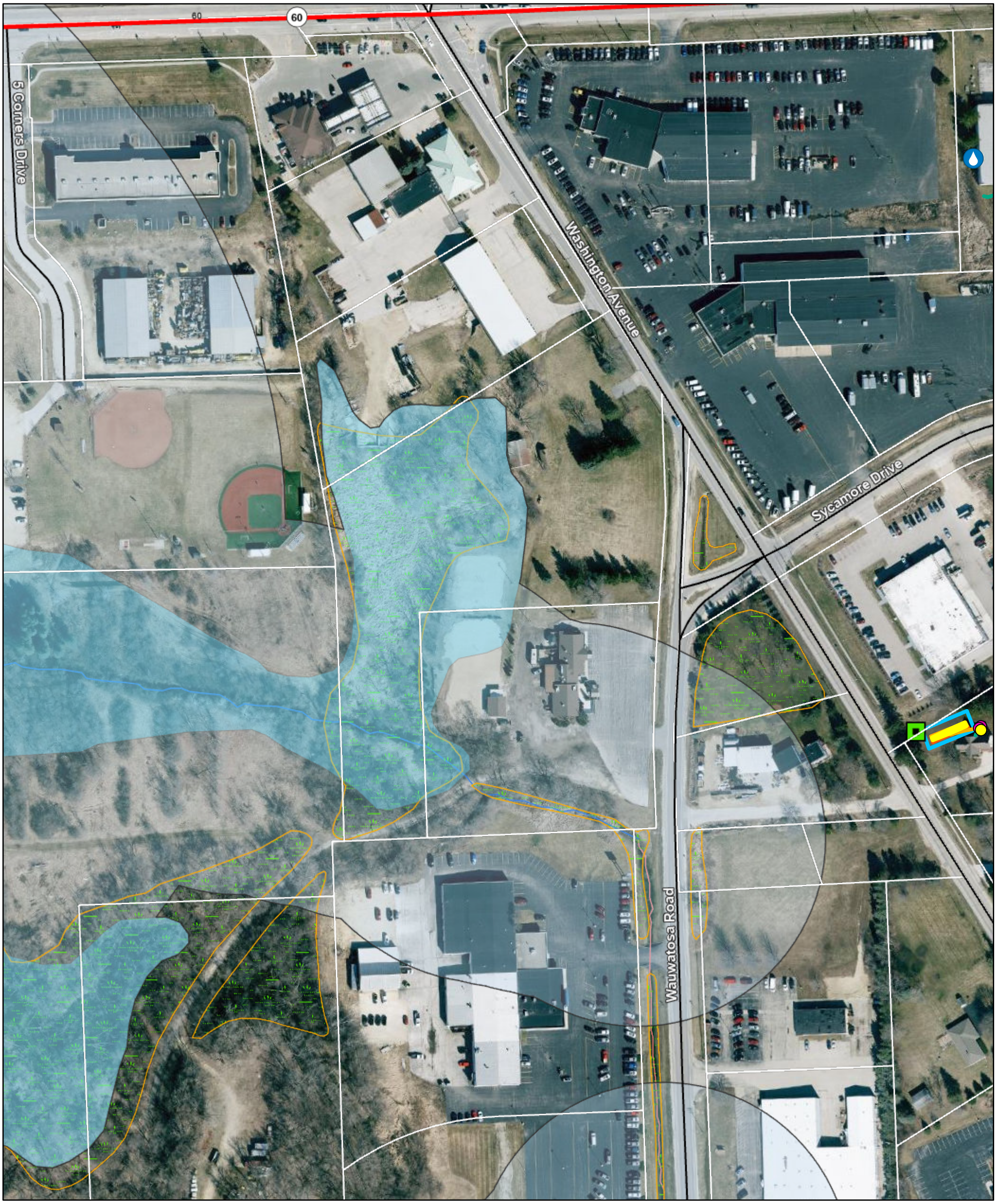
Action	Date	Status
PC Concept Discussion	3-18-2026	Completed
CUP Public Notice News Graphic	5-5 & 5-12-2026	Published
CUP Post Cards within 1,000 feet	5-5-2026	Mailed
Plan Commission Meeting, Public Hearing	5-20-2026	Unan. Rec. Approve
Town Board Meeting	6-1-2026	Approved with November Town Board review
Town Board Meeting	11-2-2026	This Meeting

ATTACHMENT I.





Site Map



5/15/2026, 12:56:31 PM

Highways
- State Highway

Local Roads
- Local

Parcels

Shoreland Buffer Outline

Flood Hazard Zone
- AE, VE, & AO, Floodplain
- Wetland Inventory
- Shoreland Buffer

Hydro Lines
- NO
- YES

- Benchmark
- PC Cover
- ST Cover
- Wells
- Bldg. Sewer
- Distribution Pipes

- Effluent Line
- Forcemain
- Installation Contour
- Header Manifold
- POWTS Perimeter
- Dispersal Cell
- Tanks

1:1,747

0 110 220 440 ft

0 30 60 120 m

Ozaukee County

4/18/2026

Town of Cedarburg

Re: Elbow Room Cedarburg / The Sand Bar CUP and Site Plan
1221 Wauwatosa Rd, Cedarburg, WI

Dear Plan Commission and Town Board,

On behalf of Elbow Room Cedarburg and The Sand Bar, we respectfully submit this Conditional Use Permit application and Site Plan for consideration.

This submission provides a comprehensive operational plan, site layout, and supporting details addressing prior feedback from the Town. The intent is to formalize and regulate outdoor activities associated with the property in a structured, limited, and well-managed manner.

We are not physically moving or changing any permanent structures, landscaping, or volleyball bar (Sand Bar) that has been previously approved. We are adding a beer garden like set up to compliment the Sand Bar area while adding the ability to have TV viewing parties and live music.

We are committed to maintaining compatibility with surrounding uses while enhancing community engagement through controlled events and responsible operations.

Thank you for your time and consideration.

Sincerely,

Jake Dehne

Seth Dehne

Elbow Room Twelve 21 Cedarburg

1. Overview of Request

The applicant is requesting approval for a Conditional Use Permit to allow expanded outdoor activities and event operations onto our parking lot associated with the existing Elbow Room Twelve 21 Cedarburg restaurant and The Sand Bar volleyball facility. We are also formally requesting the ability to use the Town of Cedarburg's property immediately north for overflow parking.

These activities include:

- Outdoor viewing events
- Live music
- Temporary event space usage
- Signage updates
- Parking and operational enhancements

---

2. Existing Site Conditions

The property currently includes:

- Existing restaurant building (Elbow Room Cedarburg)
- Existing Garage Bar is now called The Sand Bar
- On-site parking lot
- The Sand Bar outdoor volleyball facility (5 courts)
- Outdoor gathering areas

The site is currently used for restaurant, bar, and recreational volleyball operations.

---

3. Proposed Use and Operations

A defined outdoor area between the restaurant and volleyball courts will be utilized as a **temporary event space** with a Beer Garden feel but allow Food Trucks, Temporary bars, and 3 possible music locations based on the event. They are labeled A, B and C on the map. Only one location would be used at one time.

A – next to the Sand Bar for one/two musicians facing the Sand Bar

B – Stage located where the jumbotron is shown. This would be for a band on a small stage

C – next to the back patio for dinners and smaller events for 1 musician.

Event Standards

- Maximum of **20 structured events per calendar year**
- Each event limited to **72 consecutive hours**
- **15-day notice** provided to the Town of Cedarburg

Event Types

- World Cup viewing parties
- Green Bay Packers viewing events
- Milwaukee Bucks viewing events
- Milwaukee Brewers viewing events
- Fundraiser Events
- Enhanced Volleyball Tournaments
- Similar community-based gatherings

All viewing events will utilize a temporary outdoor screen 9 feet tall by 13 feet wide on a trailer (Jumbotron-style display). Please see attached photos of the Jumbotron and Site plan for location.

CURRENT EVENTS PLANNED and would need overflow parking available.

June 12th – World Cup USA Match – 8pm Open at 4pm to end of game

June 19th – World Cup USA Match – 2pm Open at 12p to 10pm

June 25th – World Cup USA Match – 9pm open at 4pm to end of game

July 1 or 3rd – World Cup USA Match – Time TBD if USA Advances

July 14th and 15th – World Cup Semi Finals – 2pm Open at 12pm until 10p

July 19th – World Cup Finals – 2pm Open at 11am until 8pm

Packer Games – First Game of the season.

Brewers – any playoff games

LIVE MUSIC

Every Saturday May 30th to September 26th from 7pm to 10pm at Site A by the Sand Bar – 1 or 2 musicians

Possibly do Sundays June 7th to October 1st 2pm to 5pm at site C for lunches.

4. Hours of Operation

- Each 15 day notice will outline hours of operation
- Outdoor activities may begin at **8:00 AM** but will be designated.
- Events will conclude by **10:00 PM**
- Events may extend to **11:00 PM only if required by scheduled sporting events extending end time.** Example is USA World Cup match at 9pm on June 25th.
- Live music (weekends, May–October) ends at **10:00 PM**,
- See attached site plan showing location of Jumbo Tron facing South away from the building into the volleyball courts and open wetlands.
- Live music would be on Saturdays from 7p to 10p and Sundays from 2 to 5pm at location A or B. It would be a solo or duo musician.

---

5. Temporary Event Area and Barriers

- Event space located between restaurant and volleyball courts
- Temporary, movable barriers used during events
- Barriers in use **April through November**, independent of event count
- Barriers remain removable for flexibility and access.
- See attached photo for barriers that will be used and map for locations.
- The Beer Garden area would be used during Volleyball league nights

---

6. Traffic Circulation and Parking

- Existing parking utilized
- Traffic patterns remain consistent
- Emergency access maintained at all times

Overflow Parking

- Overflow parking may be used if permitted by the Town.
- See attached Site plan for overflow parking. Overflow parking will go onto the adjacent North lot, formerly owned by Galiotas that the town now owns.
- Looking to add about 43 parking spots.
- Parking will be guided by parking attendants and signs and spots marked with grass friendly paint if needed.
- Applicants will **monitor, staff, and maintain overflow areas**
- Applicant is willing to **contribute $250 to the Town for each time used during events**
- Applicant will repair all landscaping damage.
- Applicant will pick up all garbage on the property before and after events.
- Applicants will tow any cars left for more than 24 hours.

7. Lighting

- Existing lighting remains at locations
- We will apply in the future for additional lights for the parking lot with a separate application due to the complexity of electric, installation, and cost.

8. Signage

- Two (2) LED signs that are 32 inch circles proposed for The Sand Bar –attached pictures.
- Designed to complement and designate building and meet Town standards

9. Sound and Noise Compliance

- Sound limited to **85 dB at the property line**
- Full compliance with Town of Cedarburg noise ordinances

10. Event Operations and Management

- Events will be fully staffed and managed by current operators with over 60 years of experience with beer gardens and festival events.
- Crowd control measures in place with parking lot attendants and added security to help
- Event areas actively monitored
- All activity contained within the property
- Portable bathrooms located behind the Sand Bar provided during all events as well as the Elbow Room will be open.
- Dumpster located on the lot at current location.

11. Compatibility with Surrounding Area

The proposed use builds upon an existing restaurant and recreational facility and remains consistent with the character of the area. No changes except for the addition of 2 LED light signs attached to the wall matching the one on the front of the business.

The structured nature of events, limited frequency, defined hours, and operational controls ensure compatibility with surrounding uses.

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12. Summary

This proposal formalizes existing outdoor activity into a structured and controlled plan that prioritizes:

- Safety
- Compliance
- Community engagement
- Responsible operations

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13. Terminology Clarification

References to “Volleybar” or :Garage Bar”refer to **The Sand Bar at Elbow Room Cedarburg**.

---

14. Event Standards Summary

- 20 events per year
- 72-hour max duration
- 15-day notice
- 85 dB sound limit
- 10 PM end time (11 PM if needed)
- Mobile Barriers April–November

- Staffed and monitored events
- Expected attendance of up to 300 people.
- Expected parking space add of a minimum of 40 spots.

Thank you for your time and consideration. We are looking to enhance the area to make it more welcoming to the community and utilize the space to best compliment the existing Sand Bar. The additional overflow parking allows for a formal agreement to add parking to best accommodate overflow. If it rains we most likely will not have a need for it with our current lot size.

Thank you,

Jake Dehne – Elbow Room Twelve 21 Cedarburg



SITE PLAN

1" = 60'-0"

N

W E

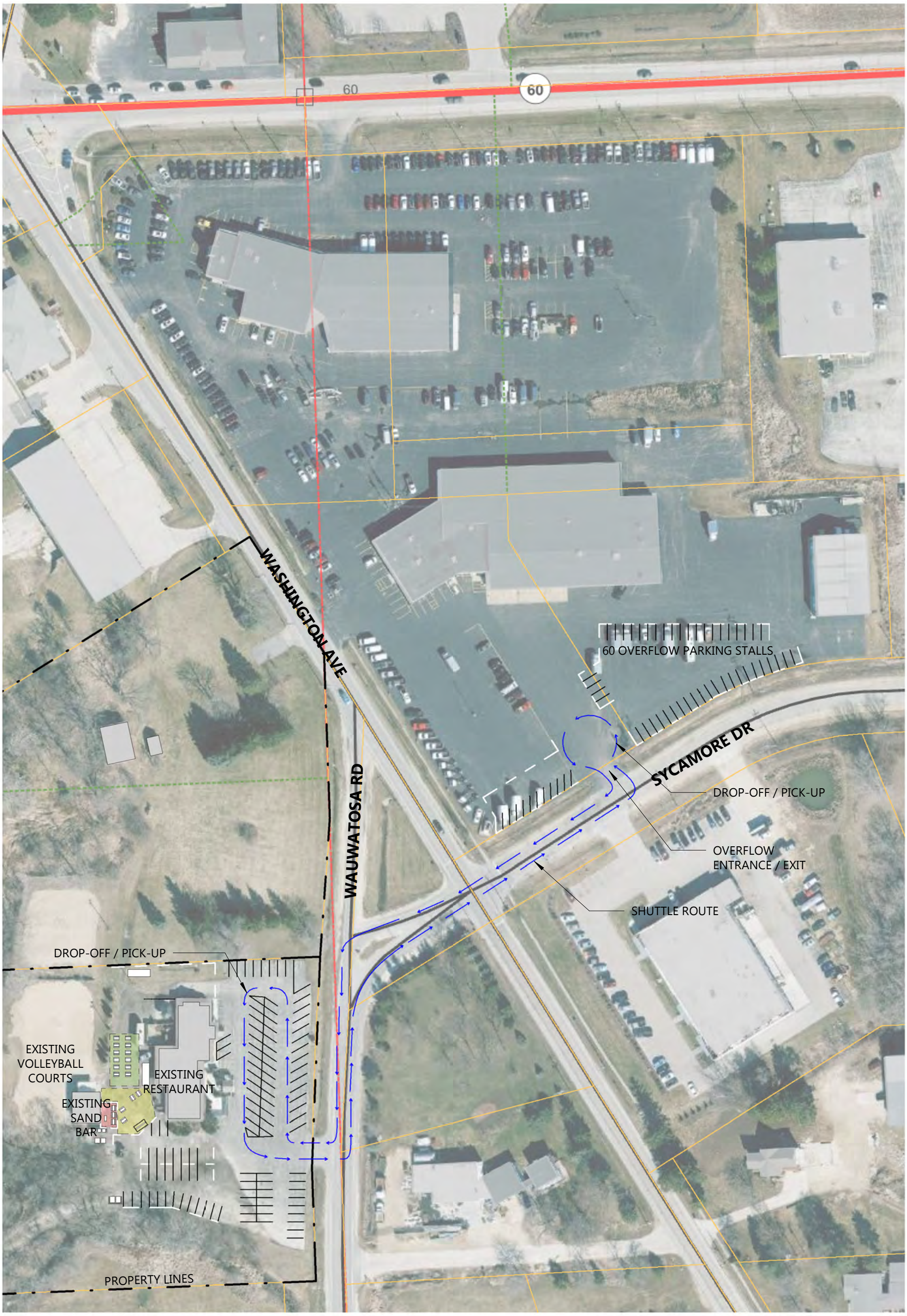
S

GROTH Design Group

THE ELBOW ROOM - CEDARBURG RENOVATIONS

PROPOSED SITE PLAN

05/26/2026



SITE PLAN - PARKING & SHUTTLE

1" = 100'-0"

N

W E

S

GROTH Design Group

THE ELBOW ROOM - CEDARBURG RENOVATIONS

PROPOSED SITE PLAN

05/26/2026

From: [redacted]
To: [redacted]
Subject: [redacted]
Date: Friday, July 1, 2022 2:42:48 PM

Here are the pics. I was flight limited with how high I could go so I had to cut up pics.









Cleves,

Seth Fisher
Member Investment
414.213.6837

PARKING USE AGREEMENT

This Parking Use Agreement ("Agreement") is entered into as of May 20th_, 2026, by and between:

EMR LLC
("Property Owner, 5 Corners Isuzu Truck & Auto")

and

The Elbow Room Cedarburg
("Elbow Room")

collectively referred to as the "Parties."

---

1. PURPOSE

The purpose of this Agreement is to grant Elbow Room permission to utilize a portion of the south parking lot owned and operated by EMR LLC for customer parking associated with World Cup-related events hosted by Elbow Room.

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2. PARKING AREA

Property Owner agrees to allow Elbow Room to utilize approximately sixty (60) parking spaces located within the south parking lot of EMR LLC ("Parking Area").

Use of the Parking Area shall be limited to overflow and event parking for Elbow Room patrons only.

---

3. EVENT DATES & TIMES

The Parking Area may be utilized by Elbow Room for the following scheduled FIFA World Cup event dates:

Date	Event	Approximate Time
June 12, 2026	USA Match	8:00 PM
June 19, 2026	USA Match	2:00 PM

Date	Event	Approximate Time
June 25, 2026	USA Match	9:00 PM
July 14, 2026	Semifinal	2:00 PM
July 15, 2026	Semifinal	2:00 PM
July 18, 2026	Third Place Match	4:00 PM
July 19, 2026	World Cup Final	2:00 PM

Additional dates associated with USA advancement in tournament play, or future events, may be added upon mutual written agreement between the Parties.

---

4. TERMS OF USE

Elbow Room agrees to:

- Direct patrons to utilize only the designated Parking Area.
- Ensure parking activity does not interfere with Property Owner's business operations.
- Maintain orderly conduct and reasonable supervision of patrons utilizing the Parking Area.
- Remove any event signage, garbage, or debris associated with the events promptly following use.
- Be responsible for any damage caused by Elbow Room staff, vendors, or patrons beyond ordinary wear and tear.

---

5. LIABILITY

Elbow Room assumes responsibility for its operations and guests during use of the Parking Area. Elbow Room agrees to indemnify and hold harmless EMR LLC from claims, damages, liabilities, or losses arising from Elbow Room's use of the Parking Area, except in cases of gross negligence or willful misconduct by Property Owner. Elbow Room will provide insurance for liability coverage. Elbow Room will have staff on site during events for guidance. Elbow Room will run shuttles from 5 Corners to Elbow Room for guests.

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6. NO LEASE CREATED

This Agreement is a temporary license for parking use only and does not create a leasehold interest, tenancy, or exclusive right to the Parking Area.

7. SIGNATURES

EMR LLC

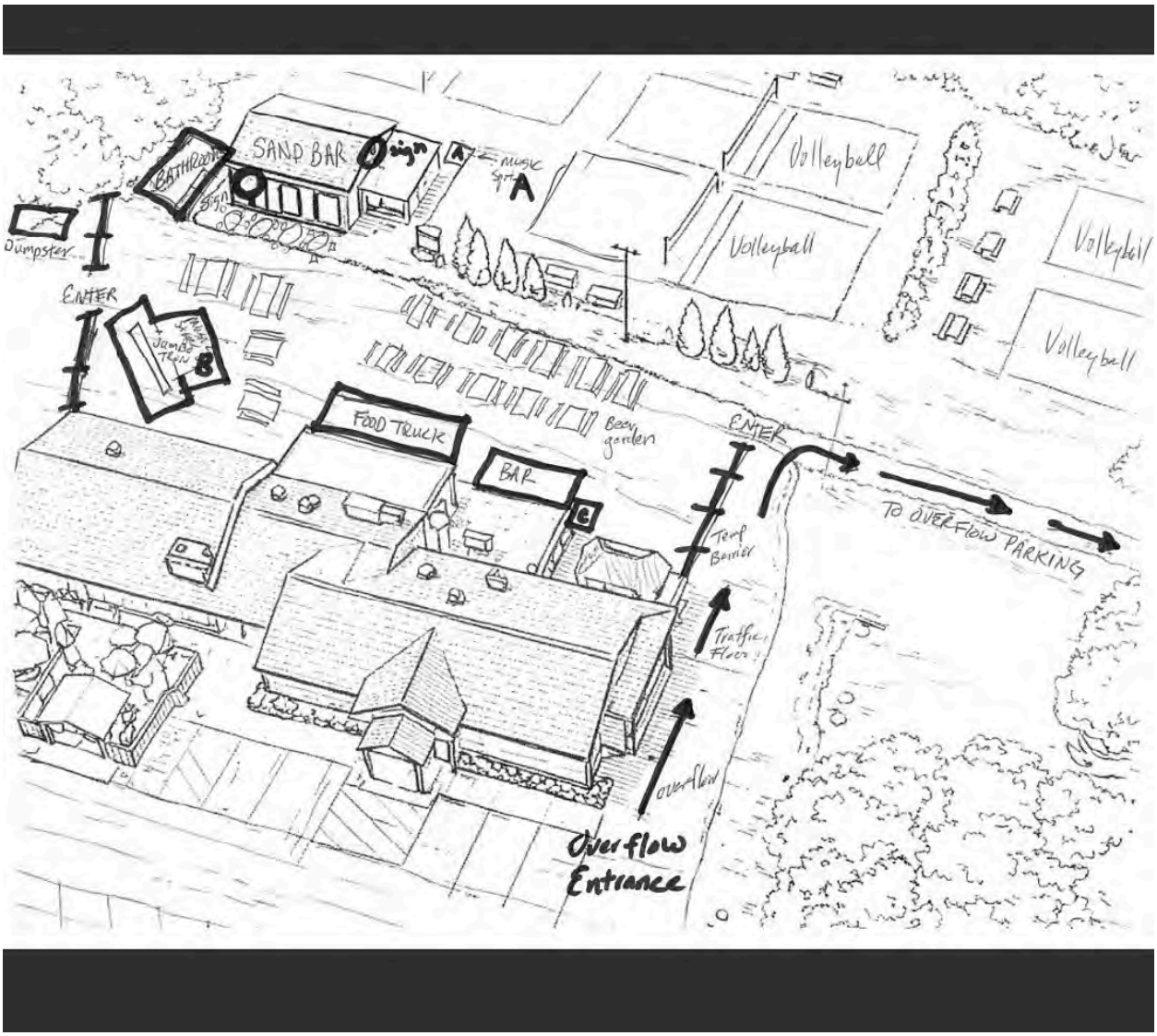
By: _____
Name: Eric Weninger
Title: President
Date: 5-20-2026

The Elbow Room Cedarburg

By: _____
Name: Seth Dehne
Title: Owner
Date: May 20th 2026



Arial Picture of the Beer Garden location as current



Map of Event Set up

Jumbotron facing North West towards wetlands / Same location for Music set up B

Food Truck and Temporary Bar facing West

Sign 1 and 2 on side and front of the Sand Bar garage

20 to 30 picnic tables for beer garden on parking lot area

Temporary barriers on each side with designated entrance points.

Port a Johns behind the Sand Bar – 4 for events

Dumpsters outside of South entrance where currently located.

North side of building entry point for overflow parking.



Jumbotron for viewing – 9 feet tall by 13 feet wide. Will have audio for game sound and it will face Northwest into the wetlands.

For events we don't need the jumbotron a stage will be put in the same footprint for live bands facing the same direction.



The portable barriers we will use for the entry point and blocking off the beer garden area. We will also use them to block the second lot north of the overflow parking.

We will need 7 on the south wall and 5 on the north wall.



The first LED sign attached to the East side of the garage for the Sand Bar.



The second LED sign attached to the front of the garage replacing the current old sign.



The current lot ariel view as is North of the property owned by the Town

Current wording
#3 Structured outdoor events authorized under this approval shall be limited to a maximum of twenty (20) events per calendar year. No later than April 1 of each calendar year, the applicant shall submit a proposed annual event schedule to the Town identifying anticipated structured outdoor events, including anticipated dates, event types, estimated attendance, anticipated hours of operation, and whether overflow parking is proposed. Events not included on the annual schedule may still be permitted upon submission of written notice to the Town no less than thirty (30) days prior to the event. The Town may administratively approve minor scheduling modifications provided the event otherwise complies with the requirements of this approval.

Suggested Wording
#3 Larger structured outdoor events authorized under this approval shall be limited to a maximum of twenty (20) events per calendar year. No later than May 1 of each calendar year, the applicant shall submit a proposed annual event schedule to the Town identifying anticipated structured outdoor events, including anticipated dates, event types, estimated attendance, anticipated hours of operation, and overflow parking. Events not included on the annual schedule and current plan may still be permitted upon submission of written notice to the Town no less than twenty one (21) days prior to the event. The Town may administratively approve scheduling modifications provided the event otherwise complies with the requirements of this approval. Events with changes to current plan need to be submitted to the Town no less than thirty (30) days prior to the event. Events needing approval are designed with overflow parking needed to support event attendance. Any organized promotions within current operating parameters are not defined as "Events".

Attached current Dates for 2026 approved:

2026 Dates for ERC Events with overflow parking. We would enact the "Event" staffing 2 Hours before the games start and would expect to be back to non event operations 2 hours after the games.

World Cup "Event" Dates
Thursday June 11 Kickoff
Friday June 12 8pm USA v Paraguay
Friday June 19 2pm USA v Austria
Thursday June 25 9pm USA V Turkey- Open til 12-1 am to allow for dispersal
Wed JULY 1 or Friday 3rd USA if they advance time TBD
Tues July 14 2pm Semi final
Wed July 15 2pm Semi final
Saturday July 18 4pm
Sunday July 19 2pm Final

All USA advancements to rounds of 32 16 8

Packers “Event” Dates
Sun Sept 13 3:25 pm Vs Vikings
Sun Sept 20 12pm Vs Jets @ GB
Sun Oct 11 3:25pm Vs Bears
Sun Oct 25 3:25pm Vs Lions

Sand Bar Open Volleyball tournament “Event” dates
Aug 8-9

OCTOBERFEST
Oct 10-11

EXTRA PARKING AT

5 CORNERS

DODGE CHRYSLER Jeep RAM

WITH SHUTTLE SERVICE

TOWN of CEDARBURG
Preserving Yesterday's Heritage for Tomorrow.

Mailing Address
1293 Washington Avenue
Cedarburg, WI 53012
Telephone: 262-377-4509
Facsimile: 262-377-0308

CONDITIONAL USE PERMIT

(Previous Attached)

This Conditional Use Permit ("CUP") is granted to RE 1221 SC LLC (dba Elbow Room 1221), for the property located at 1221 Wauwatosa Road in the NE ¼ of Section 21 in the Town of Cedarburg, Ozaukee County, Wisconsin (the "Property"), for the continued operation of an existing full-service restaurant, bar, and banquet hall, additional signage, parking, shared off-site parking, dumpster enclosure, beer garden and live music, and outdoor events and site improvements. This Conditional Use Permit supplements the previously issued attached CUPs for the Property dated October 1, 2025, May 5, 2004, July 2, 2002. In the event of any conflicting or inconsistent provisions between the previously issued CUPs and the Terms and Conditions in this CUP, the provisions of this CUP shall prevail and take precedence with respect to any such conflicting or inconsistent provisions. This CUP is granted with the following conditions:

1. The Conditional Use Permit ("CUP") shall be issued to RE 1221 SC LLC (dba Elbow Room 1221), for the property located at 1221 Wauwatosa Road and does not transfer to future property owners or tenants unless a new owner or tenants submits to the Town Board a written certification by the new permit holder that all conditions of the CUP will be complied with. There shall be a conditional use permit review before the Town Board to address any problems or issues experienced at the Property with the terms and conditions of the CUP at its regular Town Board meeting in November 2026.
2. Outdoor viewing events, existing and new outdoor bar areas and structures, outdoor volleyball/recreation area, live music activities, temporary outdoor event areas, and related accessory event operations shall substantially conform to the plans and operational materials submitted by the applicant and approved by the Town Board on June 1, 2026.
3. Outdoor events, including live music and outdoor viewing activities, shall conclude no later than 10:00 p.m., except that events associated with nationally televised sporting events may continue until 11:00 p.m. solely to accommodate official broadcast schedules.
4. The applicant shall maintain adequate on-site parking, internal circulation, and emergency access during all events and normal business operations. At no time shall vehicles obstruct fire access lanes as required by the Cedarburg Fire Department, designated access drives, ingress/egress points, or access to adjacent properties or lands.
5. Any alterations to the parking and circulation exhibit identifying existing parking areas, traffic flow patterns, shared off-site parking areas, emergency access routes, and areas designated as no parking must be approved by the Plan Commission and Town Board. All approved parking areas intended to be utilized for events shall be clearly identified on the approved exhibit, and parking stalls, circulation aisles, emergency access routes, and no-parking areas shall be clearly delineated on-site through striping, signage, wheel stops, surface treatment, barriers, or other methods acceptable to the Town Building Inspector and Consulting Planner. The Town may require additional surfacing or parking area improvements if recurring circulation, drainage, dust, erosion, safety, or parking management issues occur.
6. Prior to utilization of any off-site parking areas to satisfy parking demand associated with the approved use or events, the applicant shall submit written documentation, agreements, site plans, and operational details sufficient to demonstrate that the off-site parking arrangement

complies with § 320-72(M) of the Town Code and will provide adequate parking, circulation, shuttle operations, and safe access for patrons and employees. Any overflow parking located off-site shall require separate written authorization and/or agreement between the permit holder and the off-site property owner and approved as to form by the Town Attorney, or at his discretion, require approval by the Town Board, as applicable. The applicant shall also demonstrate that any off-site property providing parking will continue to maintain sufficient parking to satisfy the minimum parking requirements applicable to that property's own use or uses. There shall be no temporary signage related to off-site parking.

7. Parking attendants or equivalent traffic management personnel shall be utilized during events as necessary to maintain safe vehicle circulation and prevent parking conflicts.
8. All outdoor lighting associated with the approved activities shall be directed and shielded to minimize glare and spillover onto adjacent properties and public rights-of-way and shall comply with applicable Town lighting regulations.
9. The approved 50" round LED signs shall substantially conform to the submitted sign materials at the June 1st Board meeting. This permit allows signage as approved by the Building Inspector that follows Town Code and design standards. A sign permit must be obtained before erecting the signs and other future signage. He may refer signage to the Plan Commission and Town Board.
10. Temporary outdoor event infrastructure including portable barriers, portable restroom facilities, temporary bars, food trucks owned by Elbow Room, and event-related equipment shall be limited to periods associated with active event operations and shall be maintained in an orderly and safe condition.
11. The applicant shall remain in compliance with all applicable Town noise regulations and performance standards at all times.
12. The outdoor event activities, including outdoor amplified sound, live music, outdoor viewing events, and related gathering activities, shall comply with the applicable performance standards of the Town of Cedarburg Zoning Code, including regulations governing noise, lighting, glare, traffic impacts, and potential nuisance conditions. Any operation determined by the Town to create repeated or ongoing violations of applicable performance standards may be subject to additional enforcement action, review, or modification of this approval in accordance with the Town Zoning Code.
13. The Town reserves the right to review the operation of the outdoor event activities in the event of documented complaints, recurring circulation or parking issues, public safety concerns, or operational noncompliance. In the event the Town determines that recurring operational issues exist associated with the events, including but not limited to repeated parking conflicts, traffic circulation problems, nuisance conditions, violations of performance standards, or public safety concerns, the Town may require modification of future event operations, impose additional reasonable operational requirements and/or conditions, reduce the number of permitted annual structured events, or require further review and action by the Plan Commission and/or Town Board in accordance with the Town Zoning Code.
14. Any onsite dumpster(s) must be completely screened by eight foot tall dog eared cedar fence enclosures being enclosed on all sides.
15. Any site plan alterations, building additions or alterations, use changes, signage, lighting, landscaping, patios etc. must come before the Plan Commission and Town Board for applicable conditional use, site plan and/or business plan of operation approvals, as well as applicable approvals of other approving authorities/jurisdictions.

BY ORDER OF THE TOWN BOARD, TOWN OF CEDARBURG, June 1, 2026.

Issued this 12th day of June, 2026, by _____

Eric Ryer
Administrator

Accepted this 12th day of June, 2026, by _____

Jake Dehne
1221 SC LLC (dba Elbow Room 1221)

TOWN of CEDARBURG
Preserving Yesterday's Heritage for Tomorrow.

Mailing Address
1293 Washington Avenue
Cedarburg, WI 53012
Telephone: 262-377-4509
Facsimile: 262-377-0308

CONDITIONAL USE PERMIT

(TRANSFER: ORIGINALS ATTACHED FOR REFERENCE)

The attached conditional use permits are transferred from David and Meg Galioto of Galioto's Vintage Grille at 1221 Wauwatosa Road, to 1221 SC LLC (dba Elbow Room 1221), Town of Cedarburg, Ozaukee County, Wisconsin, in the NE 1/4 of Section 21, for the operation of a full service restaurant, bar and banquet hall. The Conditional Use Permit is granted with the following conditions:

1. The conditional use permits are transferred from David and Meg Galioto of Galioto's Vintage Grille at 1221 Wauwatosa Road, to 1221 SC LLC (dba Elbow Room 1221), for the operation of a full service restaurant, bar and banquet hall.
2. Conditions of the attached permits from 2002 and 2004 apply.
3. This permit is in effect only for Elbow Room 1221 (1221 SC LLC).
4. Any site plan alterations, building additions or alterations, use changes, signage, lighting, landscaping, patios etc. must come before the Plan Commission and or Town Board as a conditional use permit or building site and operations plan application, whichever applies at the time of application.
5. The permit holder understands and agrees that this transfer of the conditional use permit is only for compliance with the Town's Zoning Code and does not include a transfer of the liquor license, sand volleyball court license, and any other applicable license issued by other agencies, such as a restaurant license and a food facility health permit, which require separate applications and approvals to the applicable agencies.

BY ORDER OF THE TOWN BOARD, TOWN OF CEDARBURG, October 1, 2025.

Issued this 17th day of October, 2025, by _____
Eric Ryer
Town Administrator

Accepted this 2nd day of October, 2025, by _____
Seth Dehne
1221 SC LLC – (Elbow Room 1221)

Accepted this 15 day of October, 2025, by _____
Jake Dehne
1221 SC LLC – (Elbow Room 1221)

Accepted this 15 day of October, 2025, by _____
Robert Jude
1221 SC LLC – (Elbow Room 1221)

TOWN of CEDARBURG
Preserving Yesterday's Heritage for Tomorrow.
1293 Washington Avenue
Cedarburg, Wisconsin 53012-9304

CONDITIONAL USE PERMIT

This Conditional Use Permit is granted to Galioto's Vintage Grille, 1221 Wauwatosa Road, Town of Cedarburg, Ozaukee County, to allow for the construction of an outdoor patio, enclosed with a five foot fence. The following stipulations will be enforced:

1) The privacy fence shall be painted the same color as the building
2) The privacy fence shall not exceed five feet (5') in height, except for the finials
3) The hours of use of the patio area shall be no later than 11:00 PM
4) All provisions of the conditional use permit dated July 2, 2002 shall remain in effect

BY ORDER OF THE TOWN BOARD, TOWN OF CEDARBURG, May 5, 2004.

Issued this 15th of July, 2004, by Joshua A. Smith.
Joshua A. Smith
Town Administrator

Accepted this 1st of July, 2004, by Meg Galioto.
Meg Galioto
Galioto's Vintage Grille
Owner

TOWN of CEDARBURG
Preserving Yesterday's Heritage for Tomorrow.

Mailing Address
1293 Washington Avenue
Cedarburg, WI 53012
Telephone: 262-377-4509
Facsimile: 262-377-0308

CONDITIONAL USE PERMIT

This Conditional Use Permit is granted to David and Meg Galioto owners of Galioto's Vintage Grill at 1221 Wauwatosa Road, Town of Cedarburg, Ozaukee County, Wisconsin, in the NE 1/4 of Section 7, for the operation of a full service restaurant, bar and banquet hall. The Conditional Use Permit is granted with the following conditions:

1. A color rendering showing any modifications to the building and showing the color and selection of paint shall be presented at the July 17, 2002 Plan Commission meeting.
2. The landscaping in the plan presented June 19, 2002 must be completed by October 1, 2002.
3. The ground sign must be brought back for approval prior to opening.
4. The drive from the south coming onto the proposed parking lot shall be at least 20 feet wide.
5. Parking lot shall be resurfaced with asphalt by October 1, 2002. The north and south drives and the resurfaced parking area shall be done at that time of remodeling. The balance of the lot shall be completed by July 1, 2004.
6. Bring back proposal for wood fencing enclosing garbage containers.

This Conditional Use Permit shall remain in effect only as long as the property described above is used as noted herein.

BY ORDER OF THE TOWN BOARD, TOWN OF CEDARBURG, July 2, 2002.

Issued this 9th day of July, 2002, by _____
Scott A. Gosse
Town Administrator

Accepted this 5th day of July, 2002, by _____
David Galioto, Owner

Accepted this 5th day of July, 2002, by _____
Meg Galioto, Owner

Meeting Date: 11/2/26
Agenda Item: #11a

TOWN BOARD OF SUPERVISOR MEETING MEMORANDUM

TO:	David Salvaggio, Chairman Town Board of Supervisors
FROM:	Eric Ryer, Town Administrator
MEMO WRITTEN:	October 19, 2026
SUBJECT:	**Item #11a:** Discussion and possible motion approving a proposal for a firm to complete a Town Board room audio visual update project*

BACKGROUND

The Board approved a budget amendment at their October 5th meeting. Part of the amendment was a placeholder funding amount for the Board room AV update project of $72,953. If the project goes into 2027, staff will bring back a budget amendment in 2027 to reflect that.

BOARD ROOM AV UPDATE

The two firms identified at the September 2nd Finance Committee meeting were interviewed at the September 16th Finance Committee meeting. They were provided a list of additional questions in advance of the meeting, and were asked to present in a technical manner, describing the room setup and system function. The Finance Committee requested updated quotes from the two firms for their consideration at the October 14th Finance Committee meeting.

At their October 14th meeting, the Finance Committee reviewed updated proposals from the two finalist firms, as listed below.

Recommended Proposal:
CTI: quote of $62,315. This price includes one year of service. They quoted a 5-year support agreement at $10,874. **When selecting the 5-year support, the cost of the initial year of support is deducted ($2,174.84).**
Total project cost with 5-year service = $71,014.50

Forte: quote of $72,952. This price includes one year of service. They quoted a 5-year support agreement at "rough" cost of $18,125.
Total project cost with 5-year service = $91,077

FINANCE COMMITTEE RECOMMENDATION / ACTION REQUESTED

Based upon proposed project budget and service costs, the Finance Committee unanimously recommended the Board approve a proposal from CTI including the 5-year service plan, in an amount not-to-exceed $71,014.50.
The Board could also consider a total project figure not-to-exceed $72,953 as budgeted within the Capital Plan to allow for some additional items that may occur during the project.

ATTACHMENT

I. CTI AV quote

PROPOSAL

Town of Cedarburg

Municipal Boardroom AV Upgrade

DATE

Friday, 23 October 2026

PREPARED BY

Chris Washburn
Design Consultant

Overview and Goals

At CTI, we ensure our technology, processes, and people are the most knowledgeable and efficient resource to serve you as your solutions partner.

Dear Eric Ryer,

It was a pleasure to speak with you regarding your upcoming project. Thank you for the time to review your needs and identify your requirements. Based on our needs analysis we have developed a recommended solution for you. Conference Technologies, Inc. has the industry experience to create customized solutions to meet today's technology challenges. These solutions include consulting, design, implementation, and service.

Enclosed is a project proposal for your review and consideration that outlines scope, timelines, deliverables, and our support plan to care for your investment. After review I will contact you to discuss any questions you or your team may have about this solution. Our team is excited about the opportunity to provide you with a fantastic experience and making your project a success.

Sincerely,

Chris Washburn
Design Consultant
CTI
414-245-2243
chris.washburn@cti.com

Scope of Work

Proposal Number: J26120243

Proposal Date: 10/23/2026

Prepared for: Town of Cedarburg
Attn: Eric Ryer
Phone: 262-377-4509
Email: eryer@townofcedarburgwi.gov

Prepared by: Chris Washburn
Phone: 414-245-2243
Email: chris.washburn@cti.com

Bill to: Town of Cedarburg
1293 Washington Avenue
Cedarburg, WI
53012

Ship to: Town of Cedarburg
1293 Washington Avenue
Cedarburg, WI
53012

Town of Cedarburg Boardroom AV System Upgrade
Scope Overview
This project consists of upgrading the Town of Cedarburg Boardroom audio and video conferencing systems to provide a modern, reliable meeting environment that supports in-room presentations, hybrid meetings, public-facing discussions, and overflow room participation. CTI will manage the entire installation process including any sub contractor work.
The existing projection system and display screens will be retained and integrated into the new AV system. A new Crestron Microsoft Teams Rooms solution will serve as the primary meeting platform, allowing users to easily host and join Teams meetings from the boardroom. The system will also provide distribution of meeting audio and video to an overflow area, ensuring participants outside the main boardroom can view and hear proceedings in real time.
Video Conferencing
- Provide dual intelligent tracking cameras to capture board members, presenters, and meeting participants for an enhanced remote meeting experience.
- Integrate camera switching and video distribution to ensure optimal viewing for both local and remote attendees.
- Support presentation content sharing from in-room devices and connected meeting participants.
- Provide BYOD (Bring Your Own Device) connectivity for flexible use with alternate conferencing platforms when required.
- Route meeting and presentation content to the overflow area for live viewing of boardroom proceedings.
- CTI will re-use the existing display in the lobby area.

Audio System
- Replace existing tabletop microphones with (13) new gooseneck discussion microphones to provide clear voice pickup throughout the room. Mics will have disconnects under the table.
- Install a new digital signal processor (DSP) to manage microphone mixing, echo cancellation, audio routing, and overall system performance.

- Provide a new distributed ceiling speaker system with dedicated amplification to deliver clear and intelligible speech reinforcement.
- Configure the system to optimize audio performance for both in-room attendees and remote meeting participants.
- Distribute program audio to the overflow area to ensure consistent meeting participation outside the primary boardroom.
- CTI will add 2 new surface mounted speakers in over-flow area

Control & User Experience

- Provide a touch-panel interface for simple system operation, including meeting control, source selection, volume adjustment, and presentation management.
- Integrate all AV components into a unified control platform to provide a streamlined user experience.
- Provide control of overflow area audio and video routing from the main room touch panel.
- Enable seamless transitions between local presentations, Teams meetings, and BYOD operation.
- Allow operators to easily enable or disable overflow room feeds as meeting requirements dictate.

Infrastructure

- Provide new network and AV infrastructure equipment to support conferencing, audio processing, video distribution, system control, and overflow room integration.
- Install all required rack-mounted equipment, power management, and connectivity hardware necessary for reliable system operation.
- Integrate all new equipment with the existing projection and display systems.
- Extend required audio, video, and control signals to support overflow area operation.
- All existing cabling will be replaced and new cabling will be labeled on both ends.
- CTI will install vents in the closet for proper heat ventilation of the AV rack.

System Outcome

Upon completion, the Town of Cedarburg Boardroom will feature a fully integrated conferencing and presentation environment with improved audio clarity, automated camera tracking, simplified user control, Microsoft Teams Rooms functionality, dedicated overflow room support, and flexible operation for both in-person and hybrid meetings. The upgraded system will ensure all participants, whether seated in the boardroom, overflow area, or connected remotely, experience clear communication and seamless meeting collaboration.

User training will be provided. A quick start guide will also be supplied for reference to operate the system. User training will include operator and administrator training. Training is unlimited within the CTI Care contract.

The CTI Care contract will not start until completion of the installation including sign off from the Town of Cedarburg.

CTI will handle any additional electrical work required.

CTI will remove and dispose of the existing equipment.

Your Investment

Below is the cost of this solution based on the outlined scope of work. If you have questions about the complete solution, please let us know how we can help align this investment with additional needs or changes in scope.

Proposal Summary

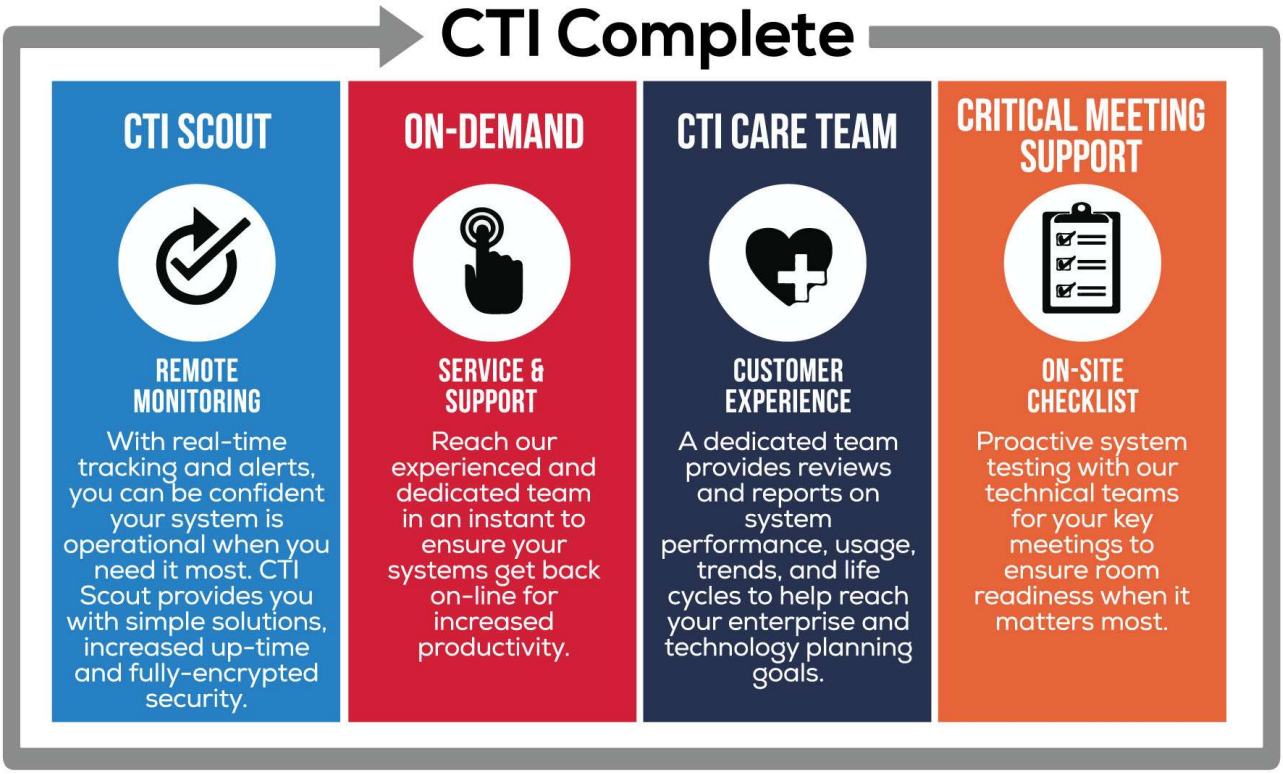
Description	Price
Equipment	$33,432.50
Implementation Services	$23,235.04
IMaterials	$2,142.04
Freight	$1,330.72
CTI Complete	$10,874.20
Subtotal	$71,014.50
Tax	$0.00
Grand Total	**$71,014.50**

Down Payment Requirements

Down payment of 40% required to initiate order.

Why Us?

Our CTI Complete service is there for you 24/7 through our dedicated CTI Care customer experience team. Through on-site technical service, recommended programming upgrades, and quarterly reliability checks, your system is covered for the unexpected, as well as planned maintenance. Your teams will be trained to operate equipment with confidence. When critical meetings arise, we help ensure system performance with proactive system testing and an on-site checklist, so your systems will be ready when it matters most. Our managed services staff does more than diagnose and repair failures, they help plan for system life cycles.



Bill of Materials

Ralph J. Hurias Boardroom

Manufacturer	Description	Qty	Unit Price	Ext. Price
General: $33,432.50				
Shure	10" Shock-Mounted Gooseneck, Green/Red LED Ring at bottom, Less Preamplifier, Dual Flexible, Cardioid	13	$228.00	$2,964.00
Biamp	Tesira 4 channel mic/line input expander with AEC and PoE+	1	$1,421.95	$1,421.95
Crestron	Crestron 1 Beyond i12 Intelligent PTZ Camera, 12x Optical Zoom, Moon Gray	1	$3,400.00	$3,400.00
QSC	6.5" Two-way surface speaker, 70/100V transformer with 8? bypass, 130□ conical coverage, includes Yoke Mount. Color - White. Priced individually, sold only in pairs.	2	$146.34	$292.68
Crestron	Crestron Collab Compute with the Intel Core Ultra 5 for Microsoft Teams Rooms Software	1	$2,164.71	$2,164.71
Middle Atlantic	DC FAN KIT 4 FANS 100CFM	1	$143.78	$143.78
Biamp	Fixed I/O DSP with 12 analog inputs, 8 analog outputs, 8 channels configurable USB audio, 128 x 128 channels of AVB, and AEC technology (all 12 inputs)	1	$2,812.35	$2,812.35
Atlas	15A Power Conditioner and Distribution Unit with IEC Power Cord	1	$145.81	$145.81
Crestron	Control System Software License Key for USB to Ethernet Adapter	1	$258.82	$258.82
Crestron	Crestron 1 Beyond p12 PTZ Camera, 12x Optical Zoom, Moon Gray	1	$2,717.65	$2,717.65
Crestron	4x2 4K60 4:4:4 HDR Presentation System	1	$2,811.76	$2,811.76
Shure	Small Desktop Base with input, switched	13	$234.71	$3,051.23

	preamplifier, programmable logic switch and LED. Supports standard and light ring microphones			
Inogeni	USB 3.2 Gen 1 camera and device extender with Wall Plate (100 m/330 ft.)	1	$992.47	$992.47
Middle Atlantic	24SP/22D WALLRACK W/PLEXI	1	$1,085.29	$1,085.29
Crestron	Saros 6.5 in. 2-Way In-Ceiling Speaker, White Textured, Single (must be ordered in multiples of 2)	8	$164.71	$1,317.68
Crestron	DM Essentials 4K60 4:4:4 Receiver for HDMI, RS-232, IR, and Analog Audio Signal Extension over CATx Cable	4	$352.94	$1,411.76
Middle Atlantic	50CFM ACTIVE EX,PASS IN	1	$259.57	$259.57
Crestron	Crestron 1 Beyond Universal Mount Bracket, Moon Gray	1	$129.41	$129.41
Crestron	Crestron Collab Compute Bring Your Own Device□(BYOD)□Kit	1	$1,488.24	$1,488.24
Netgear	M4250-8G2XF-POE+ FULLY MANAGED DESKTOP SWITCH	1	$856.15	$856.15
Crestron	10.1 in. Tabletop Touch Screen, Unified Communication Version	1	$1,352.94	$1,352.94
Crestron	4-Series Control System	1	$782.35	$782.35
Crestron	DM Essentials 4K60 4:4:4 Transmitter for HDMI, RS-232, and IR Signal Extension over CATx Cable	2	$282.35	$564.70
Crestron	DM Essentials 4K60 4:4:4 Transmitter for HDMI, RS-232, and IR Signal Extension over CATx Cable, Wall Plate, White	1	$329.27	$329.27
Crestron	X-Series Amplifier, 300 W	1	$570.59	$570.59
Portsmith	PORTSMITH USB 2.0 TO 10/100 ETHERNET ADAPTER KIT (Includes cables: 170572-000, 170573-000, 170574-000)	1	$107.34	$107.34

Labor Plan

Description	Labor Hours	Labor Rates	Ext. Price
Project Management	8.00	$139.02/hour	$1,112.16
Build/Mock Up In House	8.00	$97.56/hour	$780.48
Programming In House	8.00	$139.02/hour	$1,112.16
Engineering	12.00	$139.02/hour	$1,668.24
Installation Onsite	120.00	$97.56/hour	$11,707.20
Subcontractor Labor	1.00	$3,500.00/hour	$3,500.00
Travel Labor	4.00	$69.51/hour	$278.04
Drafting	4.00	$97.56/hour	$390.24
Commissioning In House	4.00	$139.02/hour	$556.08
Commissioning Onsite	10.00	$139.02/hour	$1,390.20
Touch Panel	4.00	$97.56/hour	$390.24
Labor: $22,885.04			

Standard Disclaimer

CTI provides for twelve (12) months of **CTI Complete** on all system purchases. CTI warrants the system implemented is free from defects in material and workmanship, in accordance with the contract, drawings, specifications, alterations and additions thereto, for a period of twelve (12) months from the date of commencement of use, substantial completion, or date of notice of completion, whichever occurs first. This coverage does not protect against consumables, severe weather, and acts of God.

Terms

Terms are NET 30 with approved credit. For orders that exceed ten thousand dollars; 40% to initiate order, 40% upon substantial completion, and 20% upon completion, or progress billing based on purchase agreement at time of order. Payments made by credit card are subject to a 3.0% fee.

All applicable taxes are the responsibility of the purchaser and will be added to the final invoice. Any cancelled orders or returns are subject to manufacturer acceptance; shipping and restocking fees may apply. This proposal is valid for fourteen (14) days.

No change orders shall be processed unless approved in writing by an authorized Town of Cedarburg representative before additional work is permitted.

Taxes and Tariffs

Town of Cedarburg is responsible for all applicable taxes, including but not limited to sales tax, value-added tax (VAT), and goods and services tax (GST), as well as any import duties, tariffs, and customs fees imposed by the destination location. These charges are not included in the product price or freight and must be paid by Town of Cedarburg. The Seller will provide all necessary documentation for customs clearance, and both parties agree to comply with all relevant laws and regulations regarding these charges.

Installation Description and Requirements

Provided by CTI: If installation is purchased, CTI will install all A/V components. CTI will also perform all programming, alignments, and end-user training. CTI will provide A/V project management, and provide drawings as required. This install price assumes a Monday through Friday 8:00am to 5:00pm install time. Room availability must be in consecutive 8-hour blocks. Any required changes or rushes may affect the final price.

Provided by Others

Electrical requirements are to be provided by others unless specifically included in CTI Scope of Work.

Statement

This system proposal is the property of CTI and is delivered with the sole intent of being viewed by management of Town of Cedarburg for evaluation purposes only. This proposal or any part of this proposal is not to be presented to, or viewed by any other party, vendor, or CTI competitor without the written consent of CTI Any effort to do so will be considered a violation of copyright law.

Next Steps

1. Upon Notice to Proceed, CTI will begin executing the project plan with an internal handoff of the project to our operations team.

2. If you have questions about the process as we move forward, please contact me at chris.washburn@cti.com or 414-245-2243.

3. You will be contacted by a CTI Project Manager to schedule a project kickoff meeting to review the project scope and schedule.

Total
J26120243 - $71,014.50

Customer Signature	CTI Signature
Printed Name	Printed Name
Title	Title
Date	Date

Meeting Date: 11/2/26
Agenda Item: # 11b

TOWN BOARD OF SUPERVISOR MEETING MEMORANDUM

TO: David Salvaggio, Chairman
Town Board of Supervisors

FROM: Amanda Schaefer, Planner

MEMO WRITTEN: October 23, 2026

SUBJECT: **Agenda Item # 11b:** Discussion and possible motion on a CSM to reconfigure ~6 acres of land for properties located at 1126, 1170 & 1180 Wauwatosa Road CSH Property (John Haeberlin applicant) **[Owners: CSH Building LLC & John Haeberlin, NW ¼ Sec. 22, ~6 acres total, currently zoned MU-2 District]***

BACKGROUND INFORMATION	
Project Name	Haeberlin CSM
Applicant Name	John Haeberlin
Property Owner	John Haeberlin & CSH Building LLC
Applicant's Consultant	Don Thoma, Surveyor
Size of Parcels	~6 Acres total
Existing Zoning	MU-2 District
Proposed Zoning	**No Change**
Abbreviated Legal	NW ¼ of Sec. 22
Future Land Use Map Designation	BD-FC Business District – Five Corners

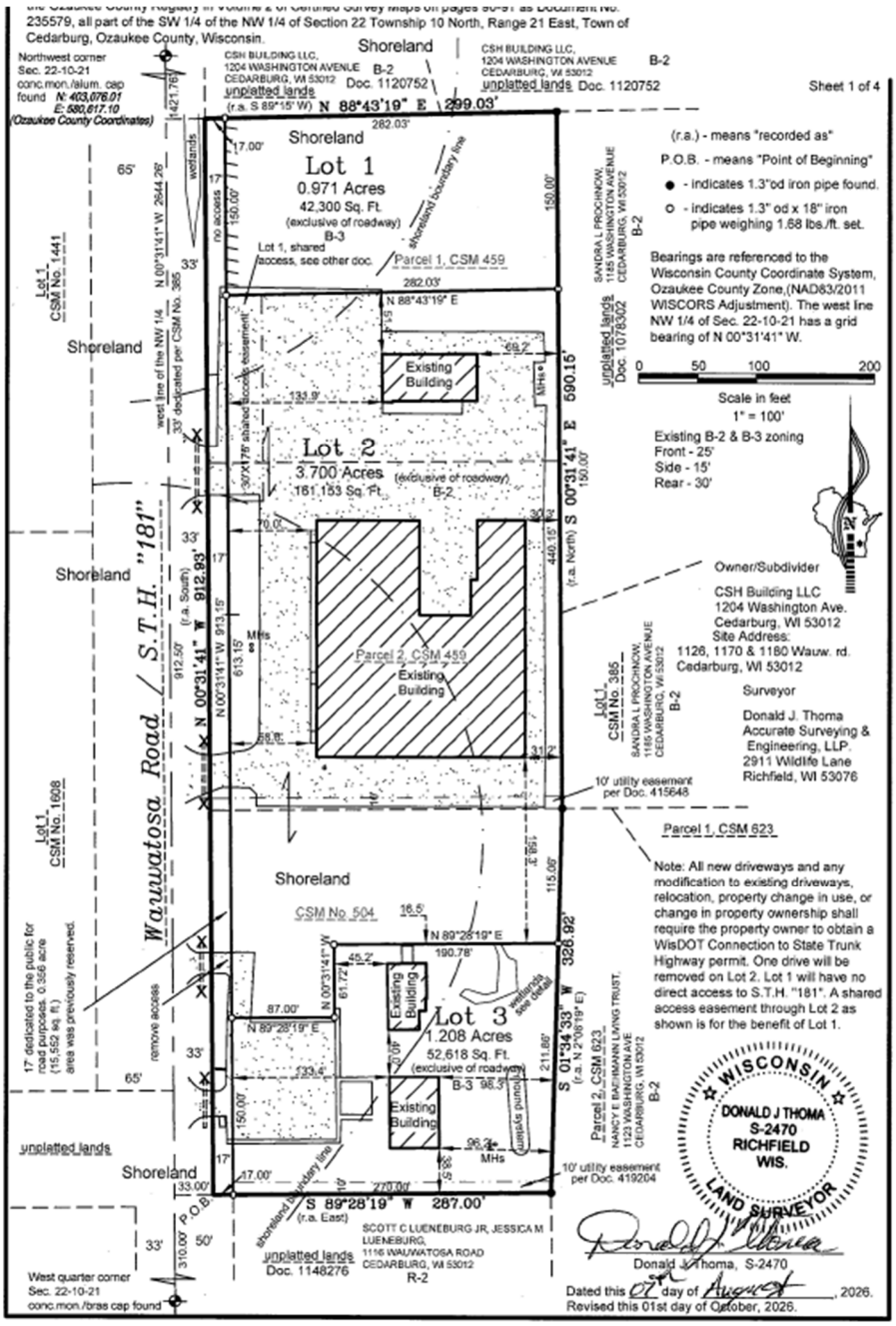
ADJACENT LAND USE/ZONING MATRIX		
Direction	***Land Use***	***Zoning***
North	Business	MU-2 Mixed Use General District
South	Residential	MU-2 Mixed Use General District
East	Business	MU-2 Mixed Use General District
West	Business	MU-2 Mixed Use General District

ZONING REQUIREMENTS FOR THE PROPOSED LOTS	
	MU-2 Mixed Use General District
Minimum Lot Size	½ Acre – Single-Use Commercial 1 Acre – Multi-Use Commercial
Minimum Lot Width	N/A
Minimum Lot Frontage	100 feet
Minimum Open Space	N/A
Minimum Street Yard Setback	25 feet local streets; 50 feet STH 60
Minimum Rear Yard Setback	30 feet
Minimum Side Yard Setback	15 feet

BACKGROUND / APPLICANT REQUEST

The applicant was previously proposing a 3-lot Certified Survey Map with Lots 1-3 either remaining in or being rezoned to the **B-3 Business District**. Per the approval of Ordinance 2026-13 on Monday, October 19, 2026, the subject properties are now zoned **MU-2 Mixed Use General District** and a rezone is no longer required. Please note this pending rezone was discussed with the applicant several times, and he was anticipating this change. The applicant is proposing a 3-lot Certified Survey Map. No new lot is being created with the CSM, rather, the applicant is proposing a reorganization of the properties via lot line shifts on the CSM to allow for better site circulation, parking availability, and organized development in the future.

The applicant received positive feedback from the Plan Commission during the concept review on June 17, 2026. The application was tabled at the September 16, 2026, Plan Commission Meeting to have the applicant resolve outstanding issues, particularly with the WisDOT group.



EXECUTIVE ANALYSIS

1. **Zoning / Density / Open Space / Comprehensive Plan**
   The applicant was previously proposing a 3-lot Certified Survey Map with Lots 1-3 either remaining in or being rezoned to the **B-3 Business District**. Per the approval of Ordinance 2026-13 on Monday, October 19, 2026, the subject properties are now zoned **MU-2 Mixed Use General District** and a rezone is no longer required. The properties are within the Five Corners Master Plan area and are designated as BD-FC (Business District – Five Corners). All properties will maintain frontage and access onto Wauwatosa Road (STH 181).

   Lots 1, 2, and 3 meet the MU-2 District dimensional zoning requirements.
   There are no density and open space requirements in the MU-2 District.

2. **Access**
   All properties will maintain frontage and access onto Wauwatosa Road (STH 181). The applicant will need to work directly with WisDOT for any new or improved access points. The final WisDOT comments are below:

   - WisDOT does not object to the latest revised CSM.
   - Please note other non-related CSM requirements for the site:
     - Comments regarding the need for submittal of a site plan showing the proposed parking lot removed from the dedication area, all signs/retaining walls removed from the right of way dedication area, and the permit application submittals for all existing or relocated driveways are still required **but the CSM recording is not conditioned on these other items.**
   - Submittals of the remaining information should be sent to kevin.koehnke@dot.wi.gov when available and prior to any construction commencing on the parking lot or building.

3. **Onsite Sewage Disposal**
   Nothing is proposed (or required) at this time. The applicant has retained a contractor to provide soil testing; the site is suitable for a mound system.

4. **Shoreland Zoning / Wetlands / Floodplain / Ozaukee County**
   A wetland delineation was conducted by Wetland & Waterway Consulting, LLC, on June 23, 2026, and June 28, 2026. Wetlands have been identified and presented on the CSM.

5. **Fire Department/Cistern**
   CFD does not have any concerns with the CSM or rezone.

6. **Stormwater & Erosion Control**
   A stormwater plan is not a standard requirement for a minor land division.

7. **Comprehensive Park Plan Consistency / Bike Trail Map**
   Staff reviewed the applications in accordance with the Town of Cedarburg Comprehensive Park Plan and found it to be consistent with the goals and objectives found in the Town of Cedarburg Comprehensive Park Plan. There is no impact from the Bike Trail Map.

8. **5 Corners Master Plan / Design Standards / Hamilton Historic District**
   Not applicable for this application; however, future development will need to follow all applicable standards.

9. **Certified Survey Map Technical Review**
   Please see the memo from Gremmer & Associates, Inc. There are no outstanding engineering comments.
   Town staff identified the following that must be resolved prior to recording:
   - The name for the Assistant Administrator/Clerk must be updated to Sara Jacoby.
   - All zoning categories must be shown as MU-2.

   It should also be noted that the applicant is responsible for ensuring that the Certified Survey Map accurately identifies and depicts all existing easements of record affecting the properties. The applicant, through their surveyor and / or other professional consultants, shall provide all information and documentation necessary to verify the location and nature of such easements.

APPROVING & OBJECTING AGENCIES
Cedarburg Fire Department: No objections to the application.
Ozaukee County Land & Water Management: NA at this time.
Ozaukee County Planning and Parks: No comments received by time of Staff Report completion.
Ozaukee County Highway Department: No objections to the application.
WDNR: No comments received by time of Staff Report completion.
WisDOT: Comments attached.

PLAN COMMISSION RECOMMENDATION / ACTION REQUESTED
At their meeting on October 19, the Plan Commission unanimously recommended approval of the CSM with the conditions below. Staff requests the Board consider action on the item.

CERTIFIED SURVEY MAP
Staff recommends **APPROVAL** of the Certified Survey Map subject to the following conditions:

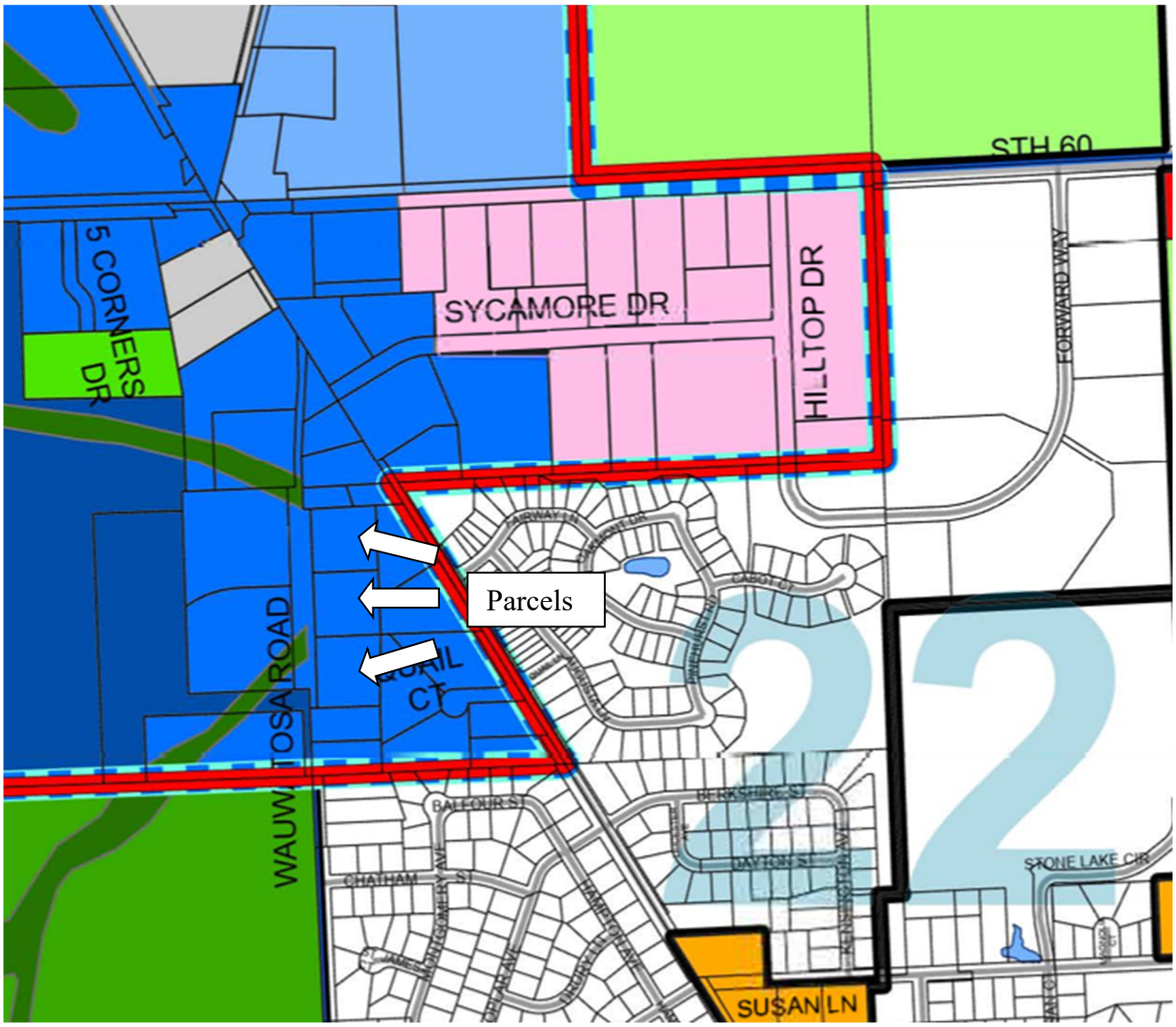
1. All outstanding Staff Report items are resolved by the applicant and confirmed with Planner.
2. All easements of record are accurately identified on the Certified Survey Map.
1. All approving and objecting agency feedback is resolved by the applicant and confirmed with Planner (Oz. Co. Planning & Parks, WDNR).

ATTACHMENTS
I. Zoning Map / Shoreland Map
II. DOT Comments
III. Engineering Letter
IV. Applicant materials

COPIES MAILED/E-MAILED TO
I. John Haeberlin: haebmdrn@msn.com
II. Don Thoma: don@accuratesurveying.net
III. Jeff Vahsholtz (CFD): jvahsholtz@cityofcedarburg.wi.gov
IV. Blake Karnitz (CFD): bkarnitz@cityofcedarburg.wi.gov
V. Andrew Struck (Oz. Co.): ASTRUCK@ozaukeecounty.gov
VI. Nick Mikkelson (Oz. Co.): nmikkelson@ozaukeecounty.gov
VII. Kevin Koehnke, WisDOT: kevin.koehnke@dot.wi.gov
VIII. Art Baumann, WisDOT: art.baumann@dot.wi.gov
IX. Kara Brooks, WDNR: kara.brooks@wisconsin.gov
X. Brittany Whyte, Oz. Co.: bwhyte@ozaukeecounty.gov

Action	Date	Status
PC Concept Discussion	6-17-2026	Rec. Proceed
Rezone Public Notice News Graphic	9-15 & 9-22-2026	Published
Rezone Post Cards within 1,000 feet	9-8-2026	Mailed
Plan Commission Meeting CSM & Rezone	9-16-2026	Tabled to October 2026
Plan Commission Meeting CSM & Rezone	10-21-2026	Rec. Approval of CSM; Rezone no longer applies
Potential re-issuance of rezone public noticing	NA	NA
Town Board Public possible action on CSM	11-2-2026	This Meeting

ATTACHMENT I.



TCOD Town Center Overlay	M-3 Quarrying
C-1 Conservancy	MU-1 Mixed Use Transition
A-1 Agricultural	MU-2 Mixed Use General
A-2 Prime Agricultural	MU-3 Mixed Use Planned
B-1 Neighborhood Business	P-1 Public & Private Park
B-2 General Business	PUD Planned Unit Developments
CR-A Countryside Residential A	R-1 Single Family Residential
CR-B Countryside Residential B	R-2 Single Family Residential
E-1 Estate Residential	R-3 Single Family Residential
I-1 Institutional	TR Transitional Residential
M-1 Light Industrial	TR-2 Transitional Residential 2

Shoreland Map



8/20/2026, 1:21:09 PM

- Benchmark
- PC Cover
- ST Cover
- Observation Pipe
- Bldg. Sewer
- Distribution Pipes
- Forcemain
- Installation Contour
- Header Manifold
- POWTS Perimeter
- Dispersal Cell
- Tanks

Local Roads

- Local
- Parcels
- Shoreland Buffer Outline

Flood Hazard Zone

- AE, VE, & AO, Floodplain
- Wetland Inventory
- Shoreland Buffer

Hydro Lines

- NO
- YES

1:1,342

0 85 170 340 ft

0 25 50 100 m

Ozaukee County

Sara Jacoby - Town of Cedarburg

From: Erickson, Kolin A - DOT <kolin.erickson@dot.wi.gov>
Sent: Friday, October 2, 2026 11:42 AM
To: Schaefer, Amanda; Don Thoma; Eric Ryer - Town of Cedarburg
Cc: Sara Jacoby - Town of Cedarburg; JOHN HAEBERLIN; Koehnke, Kevin F - DOT; Hartjes, Troy; Elkin, Robert - DOT
Subject: [External]RE: Haeberlin minor land split in town of cedarburg
Attachments: CSH Building, LLC - 3Lot CSM (10-01-2026).pdf

Amanda,

WisDOT does not object to the latest revised CSM.

Please note other non-related CSM requirements for the site:

Comments regarding the need for submittal of a site plan showing the proposed parking lot removed from the dedication area, all signs/retaining walls removed from the right of way dedication area, and the permit application submittals for all existing or relocated driveways are still required **but the CSM recording is not conditioned on these other items.**

Submittals of the remaining information should be sent to kevin.koehnke@dot.wi.gov when available and prior to any construction commencing on the parking lot or building.

Please contact Kevin or myself if you have any questions.

Thanks,

Kolin Erickson
Land Division Coordinator – SE Region
Division of Transportation System Development
Wisconsin Department of Transportation
(262) 548-5882 office
kolin.erickson@dot.wi.gov
wisconsindot.gov

From: Schaefer, Amanda <Amanda.Schaefer@stantec.com>
Sent: Thursday, October 1, 2026 4:29 PM
To: Don Thoma <don@accuratesurveying.net>; Erickson, Kolin A - DOT <kolin.erickson@dot.wi.gov>; Ryer, Eric J - MUN <eryer@townofcedarburgwi.gov>
Cc: Sara Jacoby <sjacoby@townofcedarburgwi.gov>; JOHN HAEBERLIN <haebmdrn@msn.com>; Koehnke, Kevin F - DOT <Kevin.Koehnke@dot.wi.gov>; Hartjes, Troy <troy.hartjes@rasmith.com>
Subject: RE: Haeberlin minor land split in town of cedarburg
Importance: High

CAUTION: This email originated from outside the organization.
Do not click links or open attachments unless you recognize the sender and know the content is safe.

GREMMER
& ASSOCIATES, INC.
CONSULTING ENGINEERS

93 South Pioneer Road, Suite 300
Fond du Lac, WI 54935
Phone 920-924-5720
Fax 920-924-5725

October 6, 2026

Town of Cedarburg
1293 Washington Avenue
Cedarburg, WI 53012

Subject: Haeberlin Certified Survey Map

Dear Mr. Ryer:

My previous comments have been addressed and are considered 'OK', completing my review of the certified survey map.

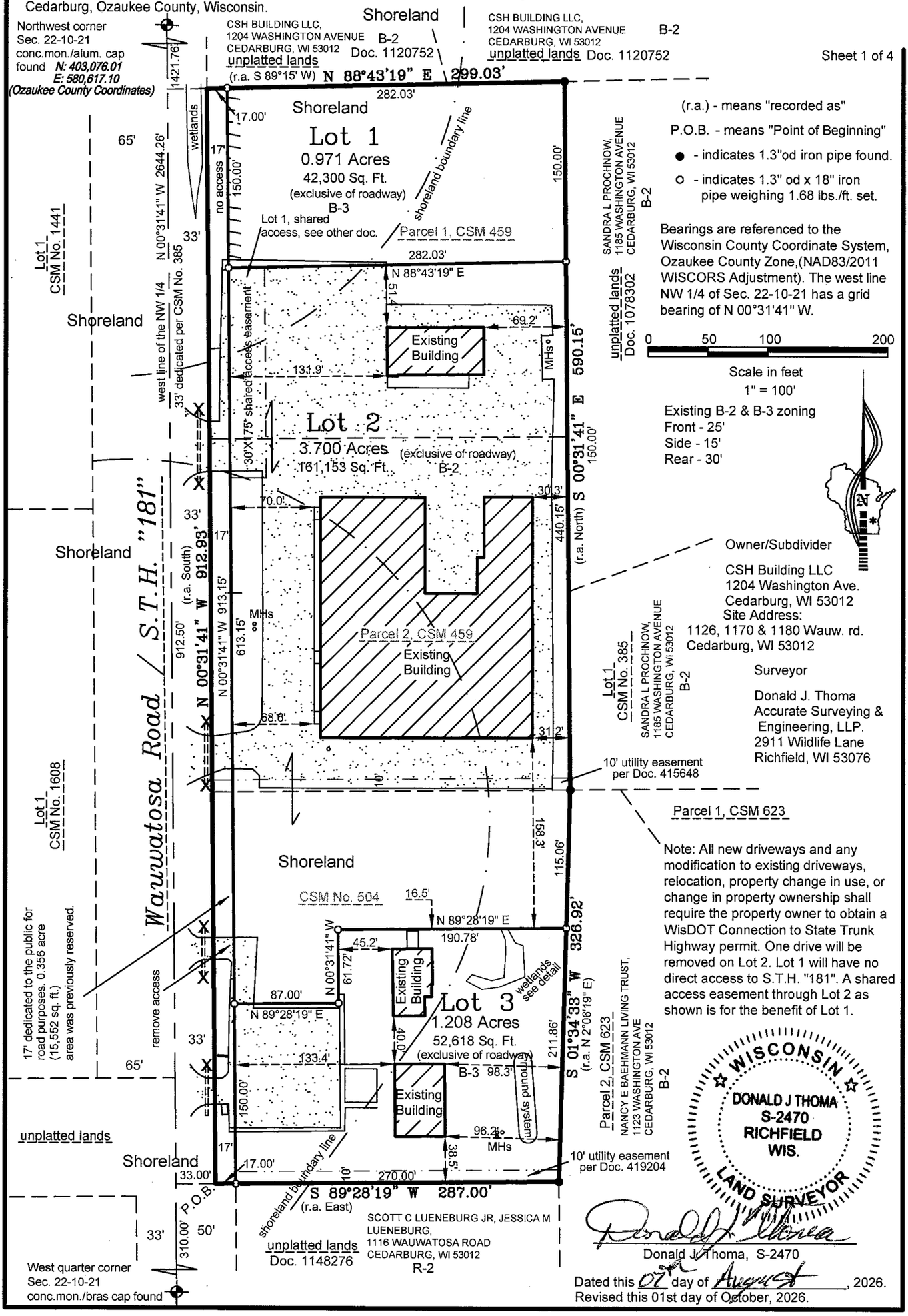
Please feel free to contact me if you have any questions or need anything else.

Sincerely,

Jay Panetti, PLS
Gremmer & Associates, Inc.

Ozaukee County Certified Survey Map

A Redivision of Certified Survey Map No. 504 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 317-318 as Document No. 246571, a Redivision of Certified Survey Map No. 459 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 226-227 as Document No. 243735, being part of Parcel 2 of Certified Survey Map No. 385 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 90-91 as Document No. 235579, all part of the SW 1/4 of the NW 1/4 of Section 22 Township 10 North, Range 21 East, Town of Cedarburg, Ozaukee County, Wisconsin.



Ozaukee County Certified Survey Map

A Redivision of Certified Survey Map No. 504 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 317-318 as*Document No. 246571, a Redivision of Certified Survey Map No. 459 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 226-227 as Document No. 243735, being part of Parcel 2 of Certified Survey Map No. 385 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 90-91 as Document No. 235579, all part of the SW 1/4 of the NW 1/4 of Section 22 Township 10 North, Range 21 East, Town of Cedarburg, Ozaukee County, Wisconsin.

Wetland Detail:

Bearings are referenced to the Wisconsin County Coordinate System, Ozaukee County Zone,(NAD83/2011 WISCORS Adjustment). The west line NW 1/4 of Sec. 22-10-21 has a grid bearing of N 00°31'41" W.

0 20 40 80

Scale in feet
1" = 40'



Wetland Line Table:

Line Table		
LINE	BEARING	DISTANCE
W1	N 89°28'19" E	139.47'
W2	N 82°41'10" E	2.10'
W3	S 28°18'35" E	13.58'
W4	S 69°15'17" E	6.96'
W5	S 03°19'42" E	26.05'
W6	S 67°46'37" W	22.99'
W7	S 81°42'35" W	14.60'
W8	N 60°59'03" W	14.95'
W9	N 42°49'57" E	7.20'
W10	S 73°17'15" E	17.16'
W11	N 75°33'24" E	10.48'
W12	N 03°37'31" E	21.29'
W13	N 02°12'44" W	10.33'
W14	N 21°12'58" W	9.41'
W15	N 82°41'10" E	3.26'
W16	N 89°28'19" E	51.31'

Wetland Delineation June 30, 2026 by:
Wetland & Waterway Consulting, LLC
Dave Meyer
S83 W23915 Artesian Avenue Big Bend, WI 53103
262-719-4286 •Fax 262-364-2197
E-Mail dave@wetlandwi.com

WISCONSIN
DONALD J THOMA
S-2470
RICHFIELD
WIS.
LAND SURVEYOR

Donald J. Thoma, S-2470

Dated this 07th day of August, 2026.

This instrument was drafted by Donald J. Thoma, S-2470

Ozaukee County Certified Survey Map

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Surveyor's Certificate:

I, Donald J. Thoma, Professional Land Surveyor, hereby certify that by the direction of John Haeberlin, I have surveyed, divided, mapped and dedicated the land shown and described hereon, being A Redivision of Certified Survey Map No. 504 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 317-318 as Document No. 246571, a Redivision of Certified Survey Map No. 459 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 226-227 as Document No. 243735, being part of Parcel 2 of Certified Survey Map No. 385 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 90-91 as Document No. 235579, all part of the SW 1/4 of the NW 1/4 of Section 22 Township 10 North, Range 21 East, Town of Cedarburg, Ozaukee County, Wisconsin.

Containing 6.235 acres (271,593 square feet) more or less.

I further certify that I have fully complied with the provisions of sec. 236.34 of Wisconsin Statutes and the Town of Cedarburg Subdivision and Land Division Ordinance in surveying, dividing, mapping and dedicating said land, and that this map is a correct representation of the exterior boundaries of the land surveyed and the division of said lands.

Dated this 7th day of August, 2026.

WISCONSIN
DONALD J THOMA
S-2470
RICHFIELD
WIS.
LAND SURVEYOR

Donald J. Thoma, S-2470

Corporate Owner's Certificate:

CSH BUILDING, LLC, a corporation duly organized and existing under and by virtue of the laws of the State of Wisconsin, as owner, does hereby certify that said corporation caused the land on this Certified Survey Map to be surveyed, divided, mapped and dedicated as represented on this map.

CSH BUILDING, LLC, does further certify that this Certified Survey Map is required by sec. 236.34 of Wisconsin Statutes to be submitted to the following for approval.
Town of Cedarburg Plan Commission
Town of Cedarburg Town Board
City of Cedarburg Village Board (waived)

IN WITNESS WHEREOF, CSH BUILDING, LLC, has caused these presents to be signed by John W. Haeberlin and Daniel McCrearary, its Officers, at _____, Wisconsin, and its corporate seal to be hereunto affixed this _____ day of _____, 202__.

In the presence of:

CSH BUILDING, LLC
Corporate Name

_____ Member

_____ Member

John W. Haeberlin (Print)

Daniel McCrearary (Print)

STATE OF WISCONSIN)
OZAUKEE COUNTY)s.s

Personally came before me this ____ day of _____, 202__, John W. Haeberlin and Daniel McCrearary Officer of the above named corporation, to me known to be the persons who executed the foregoing instrument, and to me known to be such Officer of said corporation, and acknowledge that they executed the foregoing instrument as such officers as the deed of said corporation, by its authority.

(Notary Seal)_____, Notary Public, _____,Wisconsin.

My commission expires _____

This instrument was drafted by Donald J. Thoma, S-2470

Ozaukee County Certified Survey Map

A Redivision of Certified Survey Map No. 504 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 317-318 as Document No. 246571, a Redivision of Certified Survey Map No. 459 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 226-227 as Document No. 243735, being part of Parcel 2 of Certified Survey Map No. 385 as recorded in the Ozaukee County Registry in Volume 2 of Certified Survey Maps on pages 90-91 as Document No. 235579, all part of the SW 1/4 of the NW 1/4 of Section 22 Township 10 North, Range 21 East, Town of Cedarburg, Ozaukee County, Wisconsin.

Town of Cedarburg Plan Commission Approval:

This land division is hereby approved by the Town of Cedarburg Plan Commission

this _____ day of _____, 202___.

_____ _____
David Salvaggio - Chairperson Jack Johnston, Asst. Administrator/Town Clerk

Town of Cedarburg Town Board Approval:

This land division is hereby approved, and road dedication accepted by the Town of Cedarburg Town Board

this ____ day of _____, 202___.

_____ _____
David Salvaggio - Chairperson Jack Johnston, Asst. Administrator/Town Clerk

Consent of Corporate Mortgage:

_____, a corporation duly organized and existing under and by virtue of the laws of the State of Wisconsin, mortgagee of the above described land, does hereby consent to the surveying, dividing, mapping and dedicating of the land described on this Certified Survey Map, and does hereby consent to the above certificate of CSH BUILDING, LLC, owner.

IN WITNESS WHEREOF, the said _____has caused these presents to be signed

by _____, its President, and countersigned by _____,

it Secretary(cashier), at _____, Wisconsin, and its corporate seal to be hereunto

affixed this ____ day of _____, 202__.
In the presence of:

_____ _____(Corporate Seal)
Corporate Name

_____ _____ _____
President Secretary of Cashier Date

STATE OF WISCONSIN)

_____ COUNTY)s.s.
Personally came before me this ____ day of _____, 202__. _____,

President, and _____, Secretary(cashier) of the above named corporation, to me known to be the persons who executed the foregoing instrument, and to me known to be such President and Secretary(cashier) of said corporation, and acknowledge that they executed the foregoing instrument as such officers as the deed of said corporation, by its authority.

(Notary Seal)_____, Notary Public, _____, Wisconsin.

My commission expires _____

WISCONSIN
DONALD J THOMA
S-2470
RICHFIELD
WIS.
LAND SURVEYOR

Donald J. Thoma, S-2470

Dated this 07th day of August, 2026.

This instrument was drafted by Donald J. Thoma, S-2470

Wisconsin
Department of Commerce
Division of Safety and Buildings

SOIL EVALUATION REPORT
in accordance with Comm 85, Wis. Adm. Code

#5465

Eric Schmitz Corporation

Attach complete site plan on paper not less than 8½ x 11 inches in size. Plan must include, but not limited to: vertical and horizontal reference point (BM), direction and percent slope, scale or dimensions, north arrow, and location and distance to nearest road.

Please print all information.

Personal information you provide may be used for secondary purposes (Privacy Law, s. 15.04 (1) (m)).

County	Ozaukee
Parcel I.D.	03-022-07-003.00
Reviewed By / Date	

Property Owner: CSH Building LLC		Property Location Govt. Lot: SW1/4, NW1/4, S22, T10N, R21E	
Property Owner's Mailing Address: 1204 Washington Avenue		Lot # 1 / Block #	Subd. Name or CSM#: C.S.M. No. 459
City: Cedarburg	State: WI / Zip Code: 53012 / Phone Number	☐ City ☐ Village ☒ Town: Cedarburg	Nearest Road: See Drawing

☒ New Construction ☐ Replacement
Use: ☐ Residential / Number of bedrooms _____ ☒ Public or commercial - Describe: _____
Code derived design flow rate _____ GPD
Flood plain elevation, if applicable NA ft.
Parent material: Loess over Sicl Glacial Till
General comments and recommendations: Site is suitable for a mound system (A+4). See Mound Component Manual for Septic Tank Effluent for Private Onsite Wastewater Systems.

1 Boring # ☐ Boring ☒ Pit — Ground surface elev. 98.6 ft. — Depth to limiting factor 22 in.

Horizon	Depth in.	Dominant Color Munsell	Redox Description Qu. Sz. Cont. Color	Texture	Structure Gr. Sz. Sh.	Consistence	Boundary	Roots	Soil Application Rate GPD/ft² *Eff#1	*Eff#2
Ap	0-12	10YR3/2	-	sil	2fsbk	mfr	as	3vf	0.6	0.8
Bt	12-22	7.5YR3/4	-	cl	2mabk	mfr	cw	2vf	0.4	0.6
BC	22-34	10YR4/4	c-2-d 7.5YR5/8	sicl	2mabk	mfr	gw	1vf	0.4	0.6
		wavy bans of :	sl. calcareous	vfs	0 m	mfr	-	-	0.4	0.6
C	34-48	10YR5/4	c-2-d 5YR5/8	sicl	1fpl	mfr	-	-	0.0	0.2
			- 10YR6/2	5-10%						
		stongely	calcareous	gr.						

2 Boring # ☐ Boring ☒ Pit — Ground surface elev. 98.9 ft. — Depth to limiting factor 22 in.

Horizon	Depth in.	Dominant Color Munsell	Redox Description Qu. Sz. Cont. Color	Texture	Structure Gr. Sz. Sh.	Consistence	Boundary	Roots	Soil Application Rate GPD/ft² *Eff#1	*Eff#2
Ap	0-12	10YR3/2	-	sil	2fsbk	mfr	as	3vf	0.6	0.8
Bt	12-22	7.5YR3/4	-	cl	2mabk	mfr	cw	2vf	0.4	0.6
BC	22-34	10YR4/4	c-2-d 7.5YR5/8	sicl	2mabk	mfr	gw	1vf	0.4	0.6
		wavy bans of :	sl. calcareous	vfs	0 m	mfr	-	-	0.4	0.6
C	34-50	10YR5/4	c-2-d 5YR5/8	sicl	1fpl	mfr	-	-	0.0	0.2
			- 10YR6/2	5-10%						
		stongely	calcareous	gr.						

* Effluent #1 = BOD_5 > 30 ≤ 220 mg/L and TSS >30 ≤ 150 mg/L
* Effluent #2 = BOD_5 ≤ 30 mg/L and TSS ≤ 30 mg/L

CST Name (Please Print): Eric M. Schmitz	Signature: Eric M. Schmitz		CST Number: 222021
Address: Eric Schmitz Corporation 2334 Stonebridge Circle Unit A West Bend, WI 53095		Date Evaluation Conducted: 9/4/2026	Telephone Number: 262-338-6994

SBD-8330 (R.07/00)

3 Boring # ☐ Boring ☒ Pit Ground surface elev. 99.1 ft. Depth to limiting factor 16 in.

Horizon	Depth in.	Dominant Color Munsell	Redox Description Qu. Sz. Cont. Color	Texture	Structure Gr. Sz. Sh.	Consistence	Boundary	Roots	Soil Application Rate GPD/ft² *Eff#1	*Eff#2
A p	0-8	10YR3/2	-	sil	2fsbk	mfr	as	3vf	0.6	0.8
B t	8-16	7.5YR3/4	-	cl	2mabk	mfr	cw	2vf	0.4	0.6
BC	16-28	10YR4/4	c-2-d 7.5YR5/8	sicl	2mabk	mfr	gw	1vf	0.4	0.6
		wavy bans of :	sl. calcareous	vfs	0 m	mfr	-	-	0.4	0.6
C	28-44	10YR5/4	c-2-d 5YR5/8	sicl	1fpl	mfr	-	-	0.0	0.2
			- 10YR6/2	5-10%						
		stongely	calcareous	gr.						

☐ Boring # ☐ Boring ☐ Pit Ground surface elev. _____ ft. Depth to limiting factor _____ in.

Horizon	Depth in.	Dominant Color Munsell	Redox Description Qu. Sz. Cont. Color	Texture	Structure Gr. Sz. Sh.	Consistence	Boundary	Roots	Soil Application Rate GPD/ft² *Eff#1	*Eff#2

Note : Page 3 of 3 is attached location and detailed drawings.

* Effluent #1 = BOD_5 > 30 ≤ 220 mg/L and TSS >30 ≤ 150 mg/L * Effluent #2 = BOD_5 ≤ 30 mg/L and TSS ≤ 30 mg/L

The Department of Commerce is an equal opportunity service provider and employer. If you need assistance to access services or need material in an alternate format, please contact the department at 608-266-3151 or TTY 608-264-8777.

Soil Test Site Plan

For: CSH Building LLC

A proposed new lot north of 1180 Wauwatosa Road. Part of the SW ¼ of the NW ¼ of Section 22, T10N, R21E, Town Of Cedarburg, Ozaukee County, Wisconsin.

Location Map 1" = 200'



Wauwatosa Road (Sth. "181")

vacant

vacant

282.03

Proposed Lot
42,300 sq.ft.

150.00

150.00

B3 99.1

B2 98.9

B1 98.6

(nearly level slopes in tested area)

99.0

98.8

99.2

282.03

99.4

99.6

99.7

#1180

100.00

Campbell's Auto Sport

Soils BM:
Top of conc. floor,
assumed elevation 100.00.

#1185 Washington Avenue

N

0 8 16 24 32 40

Scale 1" = 40'

Eric Schmitz Corporation 2334 Stonebridge Circle Unit A West Bend, WI. 53095 Phone: (262) 338-6994 www.ericschmitzcorp.com

Meeting Date 11/2/26
Agenda Item: # 11c

TOWN BOARD OF SUPERVISOR MEETING MEMORANDUM

TO:	David Salvaggio, Chairman Town Board
FROM:	Paul Jungbauer, Director of Parks & Recreation
MEMO WRITTEN:	October 29, 2026
SUBJECT:	**Agenda Item # 11c:** Discussion and possible motion on an MOU for Pleasant Valley Park & Trails with the City of Cedarburg, Metro Mountain Bikers, & Town of Cedarburg*

BACKGROUND

The Metro Mountain Biker's club has been a partner of the Town of Cedarburg for many years. They have been grooming and maintaining the trails at Pleasant Valley Park & Trails. Since the start of the partnership, the club has grown. An official agreement or Memorandum of Understanding (MOU) has never been adopted. Since Pleasant Valley Park is jointly owned and operated by the City of Cedarburg and the Town of Cedarburg, a MOU with the City, Town and Metro Mountain Bikers would be needed.

Craig Ruhland, of the Metro Mountain Bikers, presented to the Town Parks & Recreation Committee at the June 24th Parks & Recreation Committee meeting. In the presentation, Metro Mountain Bikers presented some potential trail re-route projects that they would like to complete. This would make certain sections of the trails more accessible during wet times.

The MOU has taken the following steps:

1) A draft of the MOU was completed by the Metro Bikers and sent to the Town of Cedarburg staff.
2) Town staff reviewed and edited the document and provided the edited copy to the City of Cedarburg for review by their staff and attorney.
3) The City of Cedarburg attorney provided their edits to Town staff.
4) The version including the edits from the City attorney was reviewed and minor edits were provided by the Town attorney.
5) Review by the Parks & Recreation Committee for a recommendation to the Town Board (October 28, 2026).

Steps the MOU still needs to complete to be adopted:

1) Review by the Town of Cedarburg Board for official approval (Monday, November 2, 2026).
2) Signed an approved copy of the MOU by an authorized representative of all three parties.

PARK & RECREATION COMMITTEE RECOMMENDATION / ACTION REQUESTED

At their meeting on October 28th, the Park & Recreation Committee recommended the Town Board approve the MOU. Staff requests the Board consider a motion to approve the proposed MOU between the City of Cedarburg, Town of Cedarburg and the Metro Mountain Bikers for the use of Pleasant Valley Park & Trails.

ATTATCHMENTS

I. A draft of the MOU with the tracked edits
II. A draft of the MOU to be considered for adoption

Memorandum of Understanding (MOU)

Town of Cedarburg, City of Cedarburg, and **Metro Mountain ~~T~~Bikers, Inc. (501(c)(3)) Regarding Maintenance and Expansion of mountain bike trails at Pleasant Valley Park & Trails at 5100 Pleasant Valley Road.**

Commented [MH1]: Name corrected to reflect actual.

This Memorandum of Understanding ("MOU") is entered into as of ~~**[Effective Date]**~~ **("Effective Date")** by and between:

Commented [MH2]: Date to be inserted upon execution.

1. **Town of Cedarburg**, a Wisconsin municipal corporation ("Town"), and
~~1.~~2. **City of Cedarburg, a Wisconsin municipal corporation ("City"), and**
~~2.~~3. **Metro Mountain ~~T~~Bikers, Inc.**, a Wisconsin **501(c)(3) nonprofit** corporation ("Metro").

The Town, City and Metro may be referred to individually as a "Party" and together as the "Parties."

1. Purpose

The purpose of this MOU is to define the Parties' understanding regarding **maintenance, stewardship, and potential re-routing and/or expansion** of mountain bike trails located at **Pleasant Valley Park & Trails** ("Property"), owned by the Town and City, and to clarify roles, responsibilities, risk management, insurance, permissions, and communication.

2. Background

The Town and City own~~s~~ and manage~~s~~ the Property. Public recreational use of the Property includes mountain biking on existing trails. Metro has experience and volunteers who may assist with trail maintenance and improvements consistent with public safety, environmental protection, and applicable laws, ordinances, policies, and approvals.

3. Scope of Work

Metro's responsibilities are subject to Town and City approval and the limitations in this MOU.

3.1 Maintenance Activities (Routine)

Subject to the Town and City-approved Trail Maintenance Plan and any schedule provided by the Town and City, Metro may perform trail maintenance including:

- Trail inspection and minor repairs, including tread restoration, erosion control, regrading, clearing obstructions.
- Repair or replacement/improvement of any existing trail structures or features, including berms, wood bridges, ramps, or mounds.
- Vegetation management related to trail upkeep, including invasive species removal where permitted.
- Drainage maintenance and upkeep of existing drainage features.
- Cleaning up litter or debris observed along/adjacent to authorized trail areas.
- Installing or repairing basic trail signage and wayfinding.

3.2 Expansion and Improvements (Project-Based)

Subject to Town and City review and **written approval** for each project, Metro may undertake expansion and improvements such as:

- Proposed new trail segments or reroutes.
- Improvements to reduce erosion, improve flow, and enhance safety.
- Trail feature improvements that expand or enlarge existing features or create new features.

Any expansion must be implemented only within Town and City-approved boundaries/footprints and in a manner consistent with Town and City policies and any applicable permit requirements.

3.3 Heavy Equipment (Allowed With Town and City Approval)

Heavy equipment may be used **only with the Town's and City's prior written approval** for each project and only as authorized in project-specific written approvals, including:

- identification of the equipment type(s) (e.g., excavator, skid steer).
- work locations and limits of disturbance.
- operator/contractor requirements (including insurance requirements if contractors are used).
- erosion and sediment control measures.
- any site restoration requirements.

3.4 Prohibited Activities (Unless Separately Approved in Writing)

Unless the Town and City provide~~s~~ specific prior written approval for a given activity/project:

- construction of new structures or features (e.g., bridges, berm systems, ramps, or permanent structures) beyond what is expressly authorized.
- trail widening beyond ~~Town~~ approved footprints.
- mechanized work or site alteration outside approved areas.
- alterations affecting the landfill cap, wetlands, streams, protected species habitat, or other environmentally sensitive areas.
- work during unsafe environmental conditions (e.g., when soils are saturated in a manner reasonably likely to cause rutting/erosion).

4. Term and Duration

This MOU begins on the Effective Date and continues for **three (3) years**, ~~-~~unless terminated earlier under Section 12.

Renewal requires **written agreement** by all~~both~~ Parties.

5. Authorization and Use Rights

5.1 Access

The Town and City will permit Metro representatives/volunteers and any approved contractors to access the Property solely for purposes consistent with this MOU during hours approved by the Town and City.

The Town and City will allow Metro to place a locked shed, no larger than 12'x12', on the Property in a ~~mutually agreed~~ location agreed to by all parties, for the purpose of storing tools and equipment.

5.2 Boundaries and Footprints

All maintenance and expansion activities must occur within boundaries and footprints designated by the Town and City in:

- the Trail Maintenance Plan (for maintenance work)~~;~~, and/or
- written approvals for specific expansion projects.

6. Point of Contact

- **Town Contact:** [Name, Title, Phone, Email]
- **City Contact:** [Name, Title, Phone, Email]
- **Metro Contact:** [Name, Title/Role, Phone, Email]

Each Party may update contacts by written notice.

7. Maintenance Plan and Annual Work Plan

7.1 Trail Maintenance Plan

Within **60 days** after the Effective Date, Metro will submit a **Trail Maintenance Plan** describing:

- trail inventory/segments (to the extent known).
- categories of routine maintenance and expected frequency.
- standard work practices and safety expectations for volunteers.
- general materials/methods that Metro expects to use (as applicable).

7.2 Annual Work Plan

Metro will provide an **Annual Work Plan** for Town and City review and approval, including:

- priorities and target trail segments.
- proposed work dates/times for volunteer events.
- projected materials and resource needs.
- proposed expansion projects (if any), summarized at a level sufficient for Town and City review.

The Town and City may approve, condition, request changes, or deny any portion of the Annual Work Plan.

From time to time, Metro may also submit a Work Plan for specific improvement projects, of which the Town and City may approve, condition, request changes, or deny any portion.

8. Safety and Risk Management

8.1 Volunteer Safety

Metro will:

Commented [ER3]: Do the work and maintenance plans require Town/City Parks Committee review, or staff level review?

- provide volunteers with basic safety guidance and ensure appropriate PPE is used.
- ensure volunteers use appropriate tools and follow safe work practices.
- pause or reschedule work if conditions become unsafe (including weather/ground saturation risks).
- suspend work immediately if the Town and/or City determine, in their sole discretion, ~~s~~ safety conditions require it.

8.2 Public Safety and Access Control

If work will affect trail conditions or safety, Metro will coordinate with the Town and City on:

- temporary closures, warnings, and/or temporary barriers (as approved by the Town and City).
- safe work zones separate from public traffic and trail users.
- guidance on when trails should be reopened.

8.3 Incident Reporting

Metro will promptly report to the Town and City:

- any injury to volunteers or members of the public beyond basic first-aid.
- property damage or vandalism.
- any hazards discovered that require Town and City attention.

9. Environmental Stewardship

Metro will perform work consistent with environmental protection goals, including:

- minimizing soil disturbance.
- using erosion control and sediment control measures as specified/required by the Town and City.
- avoiding removal of protected vegetation or habitat-altering work without written approval.
- complying with any stormwater, erosion control, and site protection requirements provided by the Town and City.

10. Tools, Materials, and Costs

10.1 Supplies and Equipment

Unless otherwise agreed in writing:

- Metro may provide and utilize hand tools for maintenance work, including powered hand tools such as saws, drills, weed cutters, trimmers, mowers, and similar equipment.
- Metro may provide and use consumable materials such as gravel, traffic bond, wood, and similar items for maintenance activities.
- the Town and City may provide specific materials, staging support, or access to existing infrastructure if available.

10.2 Cost Responsibility

- For routine maintenance: Metro bears the costs of its maintenance materials it brings or uses unless otherwise agreed.
- For expansion projects (including heavy equipment projects): the Parties will agree in writing on responsibility for all costs, including labor, materials, permits/approvals, engineering/consultant needs, and any required equipment/contractors.

10.3 Town and City Review Required for Projects

Any expansion involving permits, engineering, major expenditures, or heavy equipment must be documented in a written project plan approved by the Town and City prior to work.

11. Insurance and Indemnification

11.1 Insurance

During the term of this MOU, Metro will maintain, at its own expense:

- General Liability Insurance with limits of at least $1 million per occurrence / $2 million aggregate.
- ~~For heavy equipment or contractor use,~~ Metro will ensure any equipment operator~~/~~ or contractor working for it maintains appropriate insurance, including worker's compensation and public liability insurance, and provides certificates as required by

the Town and City. Such insurance shall name the Town and City as additional insureds.

~~Upon request,~~ Metro shall~~will~~ provide up-to-date certificates of insurance evidencing coverage.

11.2 Indemnification

To the maximum extent permitted by law, Metro will indemnify, defend, and hold harmless the Town and City and their ~~and its~~ officers, Council members, Trustees, employees, and agents from claims, damages, liabilities, losses, costs, and expenses of any kind (including reasonable attorneys' fees) arising out of:

- Metro's acts or omissions,
- volunteer activities under this MOU,
- work performed under any approved project,
- and violations of applicable laws, ordinances, or conditions of approval.

Nothing in this section limits liability for the Town's and/or City's own negligence or willful misconduct to the extent required by law.

12. Termination

~~Either~~ Any Party may terminate this MOU:

- **For convenience** upon **90 days'** written notice to the other ~~Party~~parties, or
- **For cause** upon written notice if the ~~other~~ any Party materially breaches and fails to cure within **15 days** (or sooner if the breach presents a safety risk).

Upon termination:

- Metro will stop all work immediately unless the Town and City direct~~s~~ otherwise for safety or cleanup.
- the Parties will coordinate closure, hazard mitigation, and any necessary restoration consistent with permit/approval conditions.

13. Compliance With Laws and Town and City Policies, Laws, and Regulations

Metro will comply with:

- all applicable local, state, and federal laws and regulations.

- Town ~~and City~~ ordinances and park rules, including closures, signage, and user conduct rules.
- environmental requirements applicable to the Property and approved work.

If a Town and/or City policy conflicts with this MOU, the Town and/or City policy controls unless the Parties amend the MOU in writing.

14. Permits and Approvals

The Town is responsible for permitting decisions and legal compliance where required for construction or approvals. Metro will:

- assist with documentation reasonably requested by the Town.
- not commence any expansion project that requires permits or additional approvals until those approvals are issued in writing by the Town (and the relevant agencies, if applicable).

15. Communications and Public Announcements

Metro will coordinate and publicize:

- trail maintenance events and volunteer workdays.
- temporary closures, trail conditions, and reopening timing.

16. Records and Reporting

Metro will keep reasonable records of:

- maintenance activities performed.
- dates and approximate duration of work.
- incidents reported.
- photos or notes supporting completed work (as requested by the Town and City).

Metro will provide periodic reports to the Town and City at least annually or as requested (e.g., during active maintenance seasons and after expansion projects). Metro shall fully comply with the Town and City public records requirements and decisions related to this MOU. The Town and City shall be provided with copies of all records and information compiled under this MOU, in the format(s) in which it was originally compiled and any other format such information is stored or converted by Metro, upon the request by the Town or City. The Town or City shall be permitted to disseminate information compiled under this contract in any manner it deems appropriate.

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17. Reserved

This section is reserved.

18. No Agency Relationship

Metro is an independent organization and is not an agent, partner, or employee of the Town or City. This MOU does not create a partnership, joint venture, or employment relationship.

19. Amendments

This MOU may be amended only by written instrument signed by allboth Parties.

20. Entire Agreement; Order of Precedence

This MOU, together with any Town and City-approved Trail Maintenance Plan(s) and project-specific written approvals, constitutes the Parties' understanding regarding the subject matter. In the event of conflict between documents:

1. Town and City-approved project-specific written approvals control, then
2. this MOU controls, then
3. the Trail Maintenance Plan controls to the extent it does not conflict with this MOU.

21. Counterparts: This MOU may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this MOU delivered by facsimile, e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this MOU.

Signatures

TOWN OF CEDARBURG

By: _____

Name: _____

Title: _____

Date: _____

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CITY OF CEDARBURG

By: _____

Name: _____

Title: _____

Date: _____

METRO MTB

By: _____

Name: _____

Title: _____

Date: _____

Memorandum of Understanding (MOU)

Town of Cedarburg, City of Cedarburg, and **Metro Mountain Bikers, Inc. (501(c)(3)) Regarding Maintenance and Expansion of mountain bike trails at Pleasant Valley Park & Trails at 5100 Pleasant Valley Road.**

This Memorandum of Understanding ("MOU") is entered into as of **_____("Effective Date")** by and between:

1. **Town of Cedarburg**, a Wisconsin municipal corporation ("Town"), and
2. **City of Cedarburg, a Wisconsin municipal corporation ("City"), and**
3. **Metro Mountain Bikers, Inc.**, a Wisconsin **501(c)(3) nonprofit** corporation ("Metro").

The Town, City and Metro may be referred to individually as a "Party" and together as the "Parties."

1. Purpose

The purpose of this MOU is to define the Parties' understanding regarding **maintenance, stewardship, and potential re-routing and/or expansion** of mountain bike trails located at **Pleasant Valley Park & Trails** ("Property"), owned by the Town and City, and to clarify roles, responsibilities, risk management, insurance, permissions, and communication.

2. Background

The Town and City own and manage the Property. Public recreational use of the Property includes mountain biking on existing trails. Metro has experience and volunteers who may assist with trail maintenance and improvements consistent with public safety, environmental protection, and applicable laws, ordinances, policies, and approvals.

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Renewal requires **written agreement** by all Parties.

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Metro shall provide up-to-date certificates of insurance evidencing coverage.

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- volunteer activities under this MOU,
- work performed under any approved project,
- and violations of applicable laws, ordinances, or conditions of approval.

Nothing in this section limits liability for the Town's and/or City's own negligence or willful misconduct to the extent required by law.

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- **For convenience** upon **90 days'** written notice to the other parties, or
- **For cause** upon written notice if the any Party materially breaches and fails to cure within **15 days** (or sooner if the breach presents a safety risk).

Upon termination:

- Metro will stop all work immediately unless the Town and City direct otherwise for safety or cleanup.
- the Parties will coordinate closure, hazard mitigation, and any necessary restoration consistent with permit/approval conditions.

13. Compliance With Laws and Town and City Policies, Laws, and Regulations

Metro will comply with:

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If a Town and/or City policy conflicts with this MOU, the Town and/or City policy controls unless the Parties amend the MOU in writing.

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Metro will keep reasonable records of:

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permitted to disseminate information compiled under this contract in any manner it deems appropriate.

17. Reserved

This section is reserved.

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Metro is an independent organization and is not an agent, partner, or employee of the Town or City. This MOU does not create a partnership, joint venture, or employment relationship.

19. Amendments

This MOU may be amended only by written instrument signed by all Parties.

20. Entire Agreement; Order of Precedence

This MOU, together with any Town and City-approved Trail Maintenance Plan(s) and project-specific written approvals, constitutes the Parties' understanding regarding the subject matter. In the event of conflict between documents:

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3. the Trail Maintenance Plan controls to the extent it does not conflict with this MOU.

21. Counterparts: This MOU may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this MOU delivered by facsimile, e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this MOU.

Signatures

TOWN OF CEDARBURG

By: _____

Name: _____

Title: _____

Date: _____

CITY OF CEDARBURG

By: _____

Name: _____

Title: _____

Date: _____

METRO MTB

By: _____

Name: _____

Title: _____

Date: _____

Agenda Date: 11/2/26
Agenda Item: # 11d

TOWN BOARD OF SUPERVISOR MEETING MEMORANDUM

MEMO TO: David Salvaggio, Chairman
Town Board
MEMO FROM: Eric Ryer, Administrator
MEMO WRITTEN: October 26, 2026
MEMO SUBJECT: **Item #11d:** Discussion and possible motion regarding a Resolution for compensation of elected officials*

BACKGROUND

Compensation for elected officials within the Town of Cedarburg was last adjusted at the April 1, 2026 meeting. The Board adjusted wages as follows:

- Chairman: increased from $9,485 to $10,813 annually.
- Elected Supervisors at-large: increased from $5,144 to $5,865 annually.

This action followed research by Attorney Hoeft, who indicated that per state law, the Board has staggered terms. Wage adjustments apply to seats that are up for election at the next cycle. Thus, adjustments made at this meeting would take effect for Chairman, Seat 1 and Seat 3 beginning in April of 2027, and for Seats 2 and 4 in April of 2028. Seeing it is the same filing period, any changes made at this time would take place at the dates listed above.

ACTION REQUESTED

Staff requests the Town Board consider options/action regarding compensation via Resolution. Town legal will respond to any questions.

ATTACHMENT

I. Draft Resolution 2026-10

The Town of Cedarburg, Wisconsin

IN THE NAME AND BY THE AUTHORITY OF THE TOWN OF CEDARBURG, WISCONSIN

RESOLUTION #2026-10

"Approving Elected Official Wages"

WHEREAS, the Town of Cedarburg is an unincorporated Town within Ozaukee County, Wisconsin; and

WHEREAS, Wisconsin State Statute 60.32(4) states that elected official compensation under this section shall be established prior to the latest date and time for filing nomination papers for the office; and

WHEREAS, the latest date and time for filing nomination papers for the 2027 Spring Primary is Tuesday, January 5, 2027 at 5:00 pm.

NOW THEREFORE, BE IT RESOLVED that the Town Board of Supervisors in Cedarburg, Wisconsin does hereby approve elected officials wages effective April 20, 2027 for Town Chairman, Supervisor Seat 1, and Supervisor Seat 3; and effective April 18, 2028 for Supervisor Seat 2 and 4.

BE IT FURTHER RESOLVED the following wages shall be for noted elected official positions as described below:

Position	Current Wage	New Wage	Effective Date
Town Chairman	$10,813	TBD	April 20, 2027
Town Supervisor Seat 1	$5,865	TBD	April 20, 2027
Town Supervisor Seat 2	$5,865	TBD	April 18, 2028
Town Supervisor Seat 3	$5,865	TBD	April 20, 2027
Town Supervisor Seat 4	$5,865	TBD	April 18, 2028

NOW THEREFORE, BE IT RESOLVED that the Town Board of Supervisors in Cedarburg, Wisconsin does hereby approve the above wages for elected officials. Passed and adopted this 2nd day of November, 2026.

_____

David M. Salvaggio, Town Chairman

Attest:

_____

Sara Jacoby, Assistant Administrator/Clerk

DRAFT

Meeting Date: 11/2/26
Agenda Item: #11e

TOWN BOARD OF SUPERVISOR MEETING MEMORANDUM

TO: Chairman Salvaggio & Town Board
FROM: Eric Ryer, Town Administrator
MEMO WRITTEN: October 19, 2026
SUBJECT #11e: Discussion and possible direction on the 2027 Town of Cedarburg draft budget*

A summary of the draft 2027 General Fund and other accounts is provided below.

GENERAL FUND

Revenues

Tax Rate/Levy

Budget Assumption/Goals: Slightly lower tax rate. Fire/EMS staffing plan implementation, Cedar Creek bridge construction, and equipment acquisition per the Capital Plan.

For years, the growth in the property tax levy was largely due to increases in the Town's assessed value. This year's "net new construction" number is 0.857%, or roughly ~$13,179. This number results after deducting the personal property State shared revenue payment of $10,084.16. This draft 2027 budget provides for a slight decrease to the tax rate from 2026 of $2.35/$1,000 to ~$2.32/$1,000. This budget continues to implement the Capital Plan in terms of roads, bridges, and acquisition of equipment. The budget accounts for the fifth year of payments on the $5 million promissory notes, fifth and final payment on the purchase of the property adjacent to the Korb Sports Complex, and first and only payment on the $344,000 capital projects loan from PWSB approved this year. For future years, staff will continue to work with the Finance Committee on Capital debt strategy for future Capital projects. Ehlers, our financial advisor, has indicated annual loans for smaller amounts from a local bank or the State Trust Fund Loan program are the appropriate approach until the Town decides to refinance the $5 million bond or take on additional projects; that would be the proper time to refinance and take into account additional projects. Being in the fifth year of the ten year payment schedule on the large bond, the Town should begin to consider timing and projects to allow proper time for long-term financial planning. This budget also continues the practice of pre-funding equipment purchases per the plan. Overall, when attempting to equalize the median home Town levy and fee impact, a median home ($485,000) would pay $57 more; this is close to the estimated amount as a result of the stormwater utility.

Other Financing Sources

Budget Assumption/Goal: Fund new equipment with Special Revenue funds.

The Town has taken the conservative approach to accumulate funds to replace equipment as needed. This budget continues our established practice of transferring out of the General Fund into the Special Revenue account for future equipment purchases. The 2027 draft budget includes a total of $213,000 for equipment purchases. Funding would come as a transfer from the Machinery and Equipment Special Revenue Account. Equipment is detailed on page 3 of this memo under the Machinery and Equipment section. The equipment portion of the Capital Plan is in very favorable condition. Directors Monticelli and Jungbauer will be replied upon for appropriate planning and timing on such items, as current practice sometimes calls for downpayments to get in the purchase que years in advance of taking delivery of equipment.

Intergovernmental Revenues

Budget Assumption/Goal: Increase in 2027 as a result of increased state shared revenue.

State Shared Revenue: State shared revenues are estimated to increase slightly from $251,034. 2023 Wisconsin Act 12 made changes to the shared revenue program. These changes, which took effect in 2024, provide two shared revenue payments: 1) General aid distributed based on previous allocation; in 2026, the Town receives $75,257; increasing in 2027 to $76,837; 2) Supplemental aid; in 2026, the Town received $175,544; increasing in 2027 to $179,231. This can be spent on law enforcement, fire protection, emergency medical services, emergency response communications, public works, courts, and transportation (cannot be used on administrative services).

In subsequent years, both payments will increase by the percentage change in state sales and use tax revenues in the prior state fiscal year over the preceding state fiscal year. Under this provision, the existing and supplemental aid distributions for 2027 will be increased by the percentage change in state sales and use tax revenues in 2026-27 over 2025-26.

General Transportation Aid: The 2024 amount was $216,551, increasing to $249,033 in 2025, and $286,388 in 2026. The final GTA estimate received from the State for 2027 is $329,347. The Town is careful to not rely on increases in transportation aid in case that amount decreases over time, as that aid is based upon Town spending over a six-year average. Recent spending on roads has caused the aid figure to increase, but it will decrease overtime as the Town spends less on roads (by a maximum of 10% per year). The budget includes the increase of $71,597 for one-time projects.

Note: The 2027 budget year is the Town's "off year" for WisDOT's Town Road Improvement (TRI) program.

Cable Franchise Fees/Video Service Aid: The Town is budgeting to receive approximately $38,978 in 2027; the same as 2026. Changing consumer preferences may reduce that number in the future as people continue to move away from cable and towards subscription services.

Recycling grant: The Town should receive approximately $4,800 in 2027 (roughly same as 2026).

Expenditures

Wages & Benefits

Budget Assumption/Goal: Contains a 4% wage increase for 2027; compensation plan being developed; health insurance now included in the budget.

Wages: Funding to implement a compensation plan has been included in this draft budget; final figures will be incorporated into the final budget following related Board action. Actual wage increases have historically been determined by the Town Board based on individual employee performance started in 2012. The Town has not provided automatic annual cost-of-living adjustments or offer longevity/step pay in the past.

Pension: The Wisconsin Retirement System set the required rate for 2027 at 14.5%, up 0.5% from 2026. Per state law, this payment will be equally split between Town employees as a payroll deduction and the Town.

Health Insurance: The Town currently provides a high-deductible health insurance program with United Healthcare for full-time employees. The plan does not include vision or dental coverage, but employees can pick up vision and dental as a payroll deduction. The current budget now includes a renewal of the current plan for 2027. Cost control efforts included a significant plan alteration in 2025 that resulted in a 4% cost reduction. Plan details are evaluated annually by Ansay and Associates to consider plan alterations (reduced benefits, higher copayments/fees, or both) or different providers in an effort to minimize cost increases. The Town pairs the plan with a health reimbursement arrangement (HRA) to help offset the cost of the high-deductible health insurance plan. HRA's are IRS-sanctioned programs that allow an employer to set aside funds to reimburse medical expenses paid by participating employees.

The plan has a $2,000 maximum individual benefit/$4,000 family benefit. For 2027, $30,100 is budgeted for reimbursements with Employee Benefits Corporation our third-party administrator, which is required by law; this figure is $4,000 lower than 2026.

Life and AD&D Insurance: The Town provides State of Wisconsin ETF life insurance, which was a cost savings measure over prior private market insurance, while providing better coverage. The Town pays the base coverage (1x salary), while employees can pick up optional additional coverage levels as well as spouse/child coverage at their expense.

Shared Services: Fire Department

Budget Assumption: Budget set by Shared Services Agreement with the City of Cedarburg.

The Town has one (1) shared service agreement with the City of Cedarburg: Fire/Emergency medical (expires 12/31/33). The Town contribution is $744,472 in 2027. This amount is consistent with the terms of the shared services agreement, and was reviewed by the Fire/EMS Committee that is comprised of three City and three Town members that is responsible for advising on the budget, and approved by the Town Board for incorporation into the budget at their August meeting. Despite the absence of agreements for Pleasant Valley Nature Park landfill monitoring and emergency government, staff assumes the Town Board wishes to continue to budget for these services as has been done since 2011.

Capital Improvements (Funding: Capital Fund, Special Revenue Fund Transfer)

Budget Assumption/Goal: Maintain traditional funding levels.

The recommended Capital Plan expenditures for 2027 include two equipment projects: $161,000 for a payment on the Town Board approved patrol truck, and $52,000 for a grapple. It also includes funds for the construction of the bridge over Cedar Creek estimated at $630,179. The bridge related work will be shown as a Capital expense outside of the annual operating budget, with equipment being funded through a transfer from the Machinery and Equipment Special Revenue account.

The Town completed ~15 miles of road reconstruction in a three-year period (22% of Town roads). Road sealing with GSB 88 Gilsonite at a cost of $182,915 was completed in 2027 to protect that investment.

Future road planning will be based upon various considerations including but not limited to PASER rating, traffic count, number of homes on the roads, and other items. Additionally, 2027 will see funding for contracted crack filling at $45,000, ditching, shouldering, as well as $15,000 toward tree removal. The crack filling figure may be altered based upon final State shared revenue general transportation aids in future years.

Director Jungbauer is in the process of updating parks and recreation capital items for future consideration by the Finance Committee. Items could be added in 2027 as part of any budget amendment should funding remain.

Machinery & Equipment

Budget Assumption/Goal: Pre-fund equipment acquisitions; equipment per Capital Plan.

The Capital Plan being presented here includes $213,000 for Capital equipment, which for next year includes a $161,000 payment on the Town Board approved patrol truck and $52,000 for a grapple. The 2027 budget will show a deficit in the Machinery and Equipment account to fund that piece of equipment.

$110,000 will also go into the Machinery and Equipment account for future purchases. Note: the Equipment Plan does not contemplate the use of Fund Balance for the next 5 years under current financial conditions.

OTHER ACCOUNTS

Special Revenue – Prochnow Landfill
Ramboll provided projected obligation figures for long-term planning in regards to the former Prochnow landfill for 2027. The 2027 figure provided is $102,300 ($110,000 budgeted) and would be funded with existing funds from the Special Revenue Fund. The estimated budget figures assumes that no further out-of-scope investigation activities are necessary to complete the NR716 investigation and that the final site investigation/remedial action options report is submitted and approved by the DNR in CY 2027. The Town should begin to plan for a significant capital cost for a capping option (for the period of 2028+). The principal responsible parties must work with WDNR to select an option for the work, so the figure is unknown at this time.

Capital Project Accounts
The Capital account establishes transparency for the funds used for large capital projects. For 2027, the Capital Projects Fund accounts for 1) total road plan and bridge spending ($630,179), and 2) minor purchases at Korb ($15,000). The fund also shows anticipated borrowing revenues as a placeholder of $350,000. The Town can track all capital funds in this account to ensure they are allocated properly.

Debt Service Account
Revenues/expenditures of ~$757,930 are proposed for 2027; this amount accounts for principal and interest debt payments for three items: 1) the third year of payments on the $5 million promissory notes ($341,950), 2) the final payment on the land purchase adjacent to the Sports Complex ($54,630), and the only payment on a PWSB GO loan for Capital projects ($361,350). The Finance Committee has provided direction to anticipate borrowing in spring or summer of 2027 to continue funding Capital projects in a manner stable to the levy. The final financing amount would be determined by the Finance Committee/Board in 2027.

Recreation Account
Total revenues of $160,910 and expenditures or $160,910 are proposed for 2027. The proposed budget is again self-supporting and plans for maintenance of the turf field to refresh the surface.

Fire & EMS Account
This account shows total revenues of $221,018 and $0 expenditures proposed for 2027. This account will accumulate and hold funds in in the initial years of the Fire/EMS agreement, and draw then down in later years.

Stormwater Utility Fund (Enterprise)
This new fund shows total revenues of $196,422 and $168,548 expenditures proposed for 2027. This fund will accumulate and hold funds related to the utility approved by the Board in October of 2026, and be evaluated annually as part of the budget.

ACTION REQUESTED

Due to timing of the November 11th Budget hearing and adoption meetings, staff submitted the budget summary notice to the News Graphic.

BUDGET ADOPTION SCHEDULE

The following schedule for budget review & adoption is proposed:

1. ~~Finance Committee reviewed road ratings, Capital Plan, financing, Strategic Plan~~ **~~(July 10)~~**
2. ~~Finance Committee Review and Recommend Financing~~ **~~(July 22)~~**
3. ~~Town Board reviews budget timeline~~ **~~(August 3)~~**
4. ~~Finance Committee Reviews Capital Plan & draft budget amendment considerations~~ **~~(Sept. 2)~~**
5. ~~Finance Committee reviews first Draft Budget and budget amendment~~ **~~(Sept. 16)~~**
6. ~~Town Board first review of Draft Budget~~ **~~(Oct. 5)~~**
7. ~~Finance Committee Review & Recommend Budget (all accounts)~~ (**~~October 14)~~**
8. Town Board Review of Finance Committee Recommended Budget/Tax Rate (**November 2**)
9. Budget Presentation/Public Hearing/Mtg. of Electors/Adoption **(November 11 @ 6PM)**

ATTACHMENTS

i. Draft 2027 Budget (General Fund Budget with Other Accounts)
ii. Draft Capital Plan

GENERAL FUND REVENUES	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 as of 7/17/2026	2026 Est. Year End Total	2027 Budget	% Change '26-'27
Taxes	1,871,641	1,707,491	1,714,447	2,441,199	2,443,091	2,471,057	2,471,111	2,471,111	2,461,563	-0.4%
Intergovernmental Revenues	334,616	521,383	529,836	572,138	576,103	619,730	216,690	628,341	673,006	8.6%
Licenses & Permits	152,950	122,670	168,598	121,680	174,892	121,955	81,673	126,776	121,955	0.0%
Fines, Forfeits & Penalties	20	250	-	250	-	250	-	-	250	0.0%
Public Charges for Services	160,991	434,629	457,667	476,008	487,793	496,866	491,553	495,740	510,479	2.7%
Misc. Revenues	182,262	32,500	271,546	21,000	232,116	26,500	115,390	173,972	26,500	0.0%
Other Financing Sources	325,220	413,000	297,184	280,000	164,056	175,000	12,215	12,215	323,000	84.6%
TOTAL REVENUES	**$ 3,027,700**	**$ 3,231,923**	**$ 3,439,278**	**$ 3,912,275**	**$ 4,078,051**	**$ 3,911,359**	**$ 3,388,631**	**$ 3,908,155**	**$ 4,116,753**	**5.3%**
EXPENDITURES										
General Government	641,825	784,224	692,424	871,502	701,893	909,535	391,275	818,955	925,502	1.8%
Public Safety	397,402	447,290	476,731	670,272	687,337	822,711	385,529	834,704	889,000	8.1%
Public Works	1,308,147	1,491,459	1,267,603	1,568,629	1,379,079	1,642,844	662,093	1,615,671	1,601,183	-2.5%
Culture, Recreation & Ed.	4,245	5,000	4,333	7,500	1,235	5,000	362	4,500	5,500	10.0%
Conservation & Development	3,465	3,325	3,285	3,505	3,030	3,520	3,195	3,345	3,550	0.9%
Capital Outlay	-	354,000	-	204,000	161,114	89,000	53,601	89,000	222,000	149.4%
Other Financing Uses	258,000	150,000	447,184	586,867	928,867	438,749	202,751	438,749	470,018	7.1%
TOTAL EXPENDITURES	**$ 2,613,084**	**$ 3,235,298**	**$ 2,891,560**	**$ 3,912,275**	**$ 3,862,554**	**$ 3,911,359**	**$ 1,698,807**	**$ 3,804,924**	**$ 4,116,753**	**5.3%**

2027 General Fund Line Item Budget

Level: Taxes 100-00-41

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-41111-000-000	**Town Portion Property Taxes**											
	Tax Levy less debt service	1,794,478	1,812,457	1,828,989	1,869,570	1,706,119	2,439,827	2,439,827	2,470,542	2,470,542	2,470,542	2,461,048
	Total:	**1,794,478**	**1,812,457**	**1,828,989**	**1,869,570**	**1,706,119**	**2,439,827**	**2,439,827**	**2,470,542**	**2,470,542**	**2,470,542**	**2,461,048**
100-00-41111-000-001	**Omitted/ Machinery Property Taxes**											
	Omitted Property Taxes/Chargeback Machinery Tax Repayment From State	11,287	-	-	-	-	-	-	-	-	-	-
	Total:	**11,287**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-41113-000-000	**Deliquent Pers Prop Retained**											
		4,351	1,920	-	-	-	-	-	-	-	-	-
	Total:	**4,351**	**1,920**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-41150-000-000	**Crop/Managed Forest Land Tax**											
	Crop/Managed Forest Land Tax	1,490	44	6,095	1,024	7,281	325	2,217	325	379	379	325
	Total:	**1,490**	**44**	**6,095**	**1,024**	**7,281**	**325**	**2,217**	**325**	**379**	**379**	**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	190	190	190	190
	Total:	**428**	**428**	**1,047**	**1,047**	**1,047**	**1,047**	**1,047**	**190**	**190**	**190**	**190**
	TAXES TOTAL:	**1,812,033**	**1,814,848**	**1,836,131**	**1,871,641**	**1,714,447**	**2,441,199**	**2,443,091**	**2,471,057**	**2,471,111**	**2,471,111**	**2,461,563**

2027 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-43410-000-000	**State Shared Revenues**											
	State shared revenue Existing Aid	71,430	71,421	71,418	71,414	237,360	72,783	242,797	75,257	-	251,034	76,837
	Utility Aid						244		233			284
	State shared revenue Supplemental Aid						169,771		175,544			179,231
	Total:	**71,430**	**71,421**	**71,418**	**71,414**	**237,360**	**242,798**	**242,797**	**251,034**	**-**	**251,034**	**256,352**
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**											
		35,367	35,994	38,281	42,275	48,361	48,000	51,678	50,000	58,318	58,318	55,000
	Total:	**35,367**	**35,994**	**38,281**	**42,275**	**48,361**	**48,000**	**51,678**	**50,000**	**58,318**	**58,318**	**55,000**
100-00-43531-000-000	**State Highway Aid**											
	General Transportation Aids (GTA)	175,025	240,888	223,168	188,305	216,551	249,033	249,033	286,388	143,194	286,388	329,347
	Covered Bridge Road Project Grant											
	Total:	**175,025**	**240,888**	**223,168**	**188,305**	**216,551**	**249,033**	**249,033**	**286,388**	**143,194**	**286,388**	**329,347**

2027 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
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	4,985
	Exempt Personal Property Aid Act 12						5,099	5,099	5,099	5,099	5,099	5,099
	State Audit Reimbursement	-	-	-	-	-	-	-	-	-	-	-
	Invasive Species Grant											
	Total:	**67,112**	**500**	**4,985**	**5,596**	**4,985**	**10,084**	**10,084**	**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	5,082	5,101	5,087	5,090	5,097	4,800	5,094	4,800	5,094	5,094	4,800
	Total:	**5,082**	**5,101**	**5,087**	**5,090**	**5,097**	**4,800**	**5,094**	**4,800**	**5,094**	**5,094**	**4,800**
100-00-43620-000-000	**In Lieu of Conserv Lands**											
	In Lieu of Conserv Lands	16	16	-	-	65	16	-	16	-	16	16
	Total:	**16**	**16**	**-**	**-**	**65**	**16**	**0**	**16**	**-**	**16**	**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**	**0**	**55**	**-**	**55**	**55**

2027 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-43690-000-000	**Other State Payments**											
	Under Omitted/Machinery Taxes	-	4,985	9,896	-							
	COVID/ARPA Distribution/Ballots		-		676							
	Video Service Aid	7,831	15,478	15,478	15,478	15,543	15,478	15,543	15,478		15,478	15,478
	Total:	**7,831**	**20,463**	**25,374**	**16,154**	**15,543**	**15,478**	**15,543**	**15,478**	**-**	**15,478**	**15,478**
100-00-43790-000-000	**Other Local Gov. Grants**											
	Misc.	-	-	-	2,500	-	-	-	-	-	-	-
	Total:	**0**	**0**	**0**	**2,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	INTERGOV. REV. TOTAL:	**363,793**	**390,687**	**370,252**	**334,616**	**529,836**	**572,138**	**576,103**	**619,730**	**216,690**	**628,341**	**673,006**

2027 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-44100-000-000	**Bartender/Cigarette License**											
	Operator/Bartender licenses	1,348	1,857	2,197	2,002	1,832	1,800	1,789	1,800	1,828	1,800	1,800
	Cigarette licenses	200					200		200		200	200
	Total:	**1,548**	**1,857**	**2,197**	**2,002**	**1,832**	**2,000**	**1,789**	**2,000**	**1,828**	**2,000**	**2,000**
100-00-44110-000-000	**Liquor & Malt Beverages**											
	Liquor license	3,685	4,217	4,235	4,275	3,705	3,700	4,500	3,700	4,410	4,410	3,700
	Temporary liquor license						30		30			30
	Total:	**3,685**	**4,217**	**4,235**	**4,275**	**3,705**	**3,730**	**4,500**	**3,730**	**4,410**	**4,410**	**3,730**
100-00-44200-000-000	**Non-Business License**											
	Peddlers/chickens	690	1,028	560	383	345	225	1,057	500	997	997	500
	Massage License						25		25			25
	Total:	**690**	**1,028**	**560**	**383**	**345**	**250**	**1,057**	**525**	**997**	**997**	**525**
100-00-44200-001-000	**Dog Licenses**											
	Annual dog license fees	1,969	984	907	918	1,486	1,000	685	1,000	115	685	1,000
	Total:	**1,969**	**984**	**907**	**918**	**1,486**	**1,000**	**685**	**1,000**	**115**	**685**	**1,000**
100-00-44300-000-000	**Building Permit Fees**											
	Building related permits	72,622	93,051	85,226	73,499	94,739	70,000	95,037	70,000	36,107	70,000	70,000
	Total:	**72,622**	**93,051**	**85,226**	**73,499**	**94,739**	**70,000**	**95,037**	**70,000**	**36,107**	**70,000**	**70,000**

2027 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-44300-000-001	**Plumbing Permit Fees**											
	Plumbing related permits	13,512	15,623	15,140	14,978	16,675	10,000	17,293	10,000	7,712	10,000	10,000
	Total:	**13,512**	**15,623**	**15,140**	**14,978**	**16,675**	**10,000**	**17,293**	**10,000**	**7,712**	**10,000**	**10,000**
100-00-44300-000-002	**Electrical Permit Fees**											
	Electrical related permits	20,403	24,353	24,612	24,661	23,269	15,000	24,475	15,000	12,458	15,000	15,000
	Total:	**20,403**	**24,353**	**24,612**	**24,661**	**23,269**	**15,000**	**24,475**	**15,000**	**12,458**	**15,000**	**15,000**
100-00-44300-000-003	**HVAC Permit Fees**											
	HVAC related permits	16,890	20,072	17,692	18,805	16,705	11,000	17,190	11,000	6,585	11,000	11,000
	Total:	**16,890**	**20,072**	**17,692**	**18,805**	**16,705**	**11,000**	**17,190**	**11,000**	**6,585**	**11,000**	**11,000**
100-00-44300-000-004	**Utility Permits**											
	Utility related permits	1,285	1,300	2,085	3,130	1,205	1,500	3,245	1,500	3,162	3,162	1,500
	Total:	**1,285**	**1,300**	**2,085**	**3,130**	**1,205**	**1,500**	**3,245**	**1,500**	**3,162**	**3,162**	**1,500**
100-00-44300-000-005	**Sign Permits**											
	Annual and new sign permits	1,375	1,870	1,490	1,410	1,551	1,500	3,915	1,500	3,122	3,122	1,500
	Total:	**1,375**	**1,870**	**1,490**	**1,410**	**1,551**	**1,500**	**3,915**	**1,500**	**3,122**	**3,122**	**1,500**
100-00-44400-000-000	**Rezoning/Petition/Plat/Quarry**											
		8,663	6,664	4,394	3,631	3,675	3,500	1,325	3,000	2,425	3,000	3,000
	Total:	**8,663**	**6,664**	**4,394**	**3,631**	**3,675**	**3,500**	**1,325**	**3,000**	**2,425**	**3,000**	**3,000**

2027 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-44400-000-001	**Conditional Use Permits**											
		1,100	1,500	1,775	1,200	1,300	1,200	3,380	1,200	1,000	1,200	1,200
	Total:	**1,100**	**1,500**	**1,775**	**1,200**	**1,300**	**1,200**	**3,380**	**1,200**	**1,000**	**1,200**	**1,200**
100-00-44400-000-002	**Erosion Control Permits**											
		1,622	3,757	930	1,760	312	1,000	-	1,000	941	1,000	1,000
	Total:	**1,622**	**3,757**	**930**	**1,760**	**312**	**1,000**	**0**	**1,000**	**941**	**1,000**	**1,000**
100-00-44500-000-000	**Appliance Tags/Refuse Carts**											
	Refuse cart purchases	3,860	2,596	6,124	100	-	-	-	-	-	-	-
	Total:	**3,860**	**2,596**	**6,124**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-44500-000-001	**Special Pick Up Fee**											
	WM provides service as well 1/1/23	6,994	4,645	7,048	2,198	1,800	-	1,000	500	810	1,200	500
	Total:	**6,994**	**4,645**	**7,048**	**2,198**	**1,800**	**-**	**1,000**	**500**	**810**	**1,200**	**500**
	LICENSES & PERMITS TOTAL:	**156,218**	**183,516**	**174,413**	**152,950**	**168,598**	**121,680**	**174,892**	**121,955**	**81,673**	**126,776**	**121,955**

2027 General Fund Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-45100-000-000	**Ordinance Violation**											
	Ordinance Violation	-	-	-	20	-	250	-	250	-	-	250
	Total:	**-**	**-**	**-**	**20**	**-**	**250**	**-**	**250**	**-**	**-**	**250**
100-00-45210-000-000	**Contract Forfeitures**											
	Contract Forfeitures	-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		-	**-**	**-**	**20**	**-**	**250**	**-**	**250**	**-**	**-**	**250**

2027 General Fund Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-46100-001-000	**Brush Chipping**											
	Brush Chipping	8,659	7,500	7,043	10,315	12,908	6,000	6,655	6,000	1,750	3,000	6,000
	Total:	**8,659**	**7,500**	**7,043**	**10,315**	**12,908**	**6,000**	**6,655**	**6,000**	**1,750**	**3,000**	**6,000**
100-00-46100-002-000	**Copies, Publications, Sales**											
	Copies, Publications, Sales	16	9	2	4	1	30	8	30	1	1	30
	Total:	**16**	**9**	**2**	**4**	**1**	**30**	**8**	**30**	**1**	**1**	**30**
100-00-46100-003-000	**Special Assessment Letters**											
	Special Assessment Letters	2,262	3,205	2,715	2,208	2,388	1,500	3,125	1,500	2,225	2,225	1,500
	Total:	**2,262**	**3,205**	**2,715**	**2,208**	**2,388**	**1,500**	**3,125**	**1,500**	**2,225**	**2,225**	**1,500**
100-00-46100-004-000	**Engineering Fees/Reimbursement**											
	Engineering Fees/Reimbursement	-	(316)	864	-	-	1,000	35	1,000	-	-	1,000
	Total:	**-**	**(316)**	**864**	**-**	**-**	**1,000**	**35**	**1,000**	**-**	**-**	**1,000**
100-00-46100-004-001	**Culvert/Driveway Permits**											
	Culvert/Driveway Permits	2,195	1,795	2,050	480	2,515	1,000	1,535	1,000	510	1,000	1,000
	Total:	**2,195**	**1,795**	**2,050**	**480**	**2,515**	**1,000**	**1,535**	**1,000**	**510**	**1,000**	**1,000**

2027 General Fund Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-46400-000-000	**TV Recycling**											
	Discontinued 2024	4,139	3,537	3,673	2,627	-	-	-	-	-	-	-
	Total:	**4,139**	**3,537**	**3,673**	**2,627**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-46500-000-000	**Recycling Fee**											
	$5.16/home.mo + $4,900 disposal +$0 supplies and wages $64.03 total annual	116,111	122,846	121,640	125,197	129,592	144,456	144,117	149,688	149,270	149,270	148,059
	Total:	**116,111**	**122,846**	**121,640**	**125,197**	**129,592**	**144,456**	**144,117**	**149,688**	**149,270**	**149,270**	**148,059**
100-00-46500-000-000	**Refuse Fee**											
2024 transition to WM	$12.15/home/mo $145.80 annual				-	292,656	307,322	306,387	321,849	324,065	324,065	337,090
	Total:	**-**	**-**	**-**	**-**	**292,656**	**307,322**	**306,387**	**321,849**	**324,065**	**324,065**	**337,090**
100-00-46200-000-000	**Yard Waste Card**											
	300 renewals $30; 673 issued Maintains cameras, gates, software				18,390	10,365	9,000	19,995	10,000	11,285	11,285	10,000
	Total:	**-**	**-**	**-**	**18,390**	**10,365**	**9,000**	**19,995**	**10,000**	**11,285**	**11,285**	**10,000**

2027 General Fund Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-46600-000-000	**Telecommunication Tower**											
	Pleasant Valley Tower (2023) Town/City Joint Owners ($475/mo)				1,575	7,243	5,700	5,836	5,800	2,447	4,894	5,800
	Total:	**-**	**-**	**-**	**1,575**	**7,243**	**5,700**	**5,836**	**5,800**	**2,447**	**4,894**	**5,800**
100-00-46720-000-001	**Park Rental Fee**											
	Rental Fees				195			100		-		
	Total:	**-**	**-**	**-**	**195**	**-**	**-**	**100**	**-**	**-**	**-**	**-**
	PUBLIC CHARGES TOTAL:	**133,381**	**138,576**	**137,986**	**160,991**	**457,667**	**476,008**	**487,793**	**496,866**	**491,553**	**495,740**	**510,479**

2027 General Fund Line Item Budget

Level: Misc Revenues 100-00-48

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-48110-000-000	**General Checking**											
		2,689	2,612	55,689	135,077	231,772	2,500	183,628	2,500	101,307	150,000	2,500
	Total:	**2,689**	**2,612**	**55,689**	**135,077**	**231,772**	**2,500**	**183,628**	**2,500**	**101,307**	**150,000**	**2,500**
100-00-48110-000-001	**Investment Account**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-48110-000-002	**Five Corners Town Center**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-48110-000-003	**Machinery Account**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-48110-000-005	**Holding Tank Account**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-48110-000-006	**Paving Fund Account**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2027 General Fund Line Item Budget

Level: Misc Revenues 100-00-48

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 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	32,802	553	4,526	1,108	179	-	335	-	80	160	-
	Total:	**32,802**	**553**	**4,526**	**1,108**	**179**	**-**	**335**	**-**	**80**	**160**	**-**
100-00-48307-000-000	**Recycling Income**											
	Proceeds from vendor sale of recyclables NA per contract with Waste Management	611	782	895	3,220	2,287	-	3,966	-	278	278	-
	Total:	**611**	**782**	**895**	**3,220**	**2,287**	**-**	**3,966**	**-**	**278**	**278**	**-**
100-00-48308-000-000	**Cable TV Franchise Fee**											
	Dish/DirecTV	39,821	31,101	31,855	31,110	30,825	1,500	30,177	1,500	13,691	23,500	1,500
	Spectrum/Charter						14,000		22,000			22,000
	Total:	**39,821**	**31,101**	**31,855**	**31,110**	**30,825**	**15,500**	**30,177**	**23,500**	**13,691**	**23,500**	**23,500**
100-00-48309-000-000	**Sale of Equip & Property**											
	Misc. Surplus Equipment per schedule Sale of Refuse Truck	-	12,302	14,622	7,430	-	-	-	-	-	-	-
	Total:	**-**	**12,302**	**14,622**	**7,430**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2027 General Fund Line Item Budget

Level: Misc Revenues 100-00-48

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-48310-000-000	**Use Value Penalty**											
		3,446	3,144	14,003	-	-	-	-	-	-	-	-
	Total:	**3,446**	**3,144**	**14,003**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-48400-000-000	**Insurance Reimbursement**											
		-	-	-	3,176	1,504	-	8,118	-		-	-
	Total:	**-**	**-**	**-**	**3,176**	**1,504**	**-**	**8,118**	**-**	**-**	**-**	**-**
100-00-48500-000-000	**General Donation Account**											
	Potential AED Grant 2025 Expense shown in Parks Account	-	-	-	-	-	2,500	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**2,500**	**-**	**-**	**-**	**-**	**-**
100-00-48900-000-000	**Misc. Revenues**											
	Misc. sources	1,317	1,191	-	1,141	4,980	500	5,892	500	34	34	500
	Total:	**1,317**	**1,191**	**-**	**1,141**	**4,980**	**500**	**5,892**	**500**	**34**	**34**	**500**
100-00-48900-000-001	**Misc. - Use Value Penalty**											
		-	272	-	-	-	-	-	-	-	-	-
	Total:	**-**	**272**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	MISC. REVENUES TOTAL:	**80,686**	**51,957**	**121,590**	**182,262**	**271,546**	**21,000**	**232,116**	**26,500**	**115,390**	**173,972**	**26,500**

2027 General Fund Line Item Budget

Level: Other Financing Sources 100-00-49

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-49000-000-000	**Other Financing Sources**											
	Misc.	-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-49100-000-000	**Proceeds of Long Term Debt**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-49200-000-000	**Transfers from Special Revenue Fund Reserves**											
	Cedar Creek Road	-	-	-	-	-	-	-	-	-	-	-
	Road Projects (Cedar Crk Pkwy, Ann Marie Dr, Maintenance)	-	306,668	-	-	-	-	-	-	-		-
	Transfer for 1 mile of Chip Sealing Highway Accoun			-								
	5 Corners Plan Update Transfer from 5 Corners										-	
	Total:	**-**	**306,668**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-49300-000-000	**Transfers from Recreation Fund**											
	Staff wages and benefits	-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2027 General Fund Line Item Budget

Level: Other Financing Sources 100-00-49

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 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											
	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											
	Transfer from Planning SR Account: Planning Projects, Ordinances						10,000		20,000			20,000
	Transfer from Planning SR Account: Codification if needed											10,000
	Transfer from Planning SR Account: Consulting											20,000
	Transfer from SR Account 5 Corners Master Plan Update						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)					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 -						200,000	154,281				
	ARPA Wage Transfer									3,734	3,734	
	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			
	Transfer from SR Machinery Account for 2027 Equipment purchases: $52,000 Grapple											52,000
	Transfer from SR Machinery Account for 2027 Equipment purchases: $161,000 20 Yard Patrol Truck Cab and Chassis (Replacement #15 - Model Year 2007) and $52,000 for a grapple for the Wheeled											161,000
	Impact Fee Transfer Board approved for Fire/EMS				125,220							
	Total:	**25,932**	**128,295**	**110,961**	**125,220**	**297,184**	**260,000**	**154,281**	**95,000**	**3,734**	**3,734**	**263,000**

2027 General Fund Line Item Budget

Level: Other Financing Sources 100-00-49

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-49500-000-001	**Sale of Property**											
	Refuse Truck/Surplus Equipment Sale				200,000			9,775		8,481	8,481	
	Total:	**-**	**-**	**-**	**200,000**	**-**	**-**	**9,775**	**-**	**8,481**	**8,481**	**-**
100-00	**Use of Fund Balance**											
	Impact Fee Study/Needs Assessmen								15,000			15,000
	CORP Update (Park & Ped. Plan)								40,000			30,000
	Financial Plan Study	-	-	-	-	-	20,000		15,000	-	-	15,000
	Phone System Upgrade								10,000			-
	Total:	**-**	**-**	**-**	**-**	**-**	**20,000**	**-**	**80,000**	**-**	**-**	**60,000**
	OTHER FIN. SOURCES TOTAL:	**25,932**	**434,963**	**110,961**	**325,220**	**297,184**	**280,000**	**164,056**	**175,000**	**12,215**	**12,215**	**323,000**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51100-001-000	**Payroll - Plan Commission**											
	7 members	673	886	942	-	932	950	875	950	894	894	950
	Total:	**673**	**886**	**942**	**-**	**932**	**950**	**875**	**950**	**894**	**894**	**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 (2 @ $5,865; 2 @ $5,144)	21,302	21,478	20,276	26,870	29,532	20,576	31,743	20,576	20,537	20,576	22,018
	Chairman $10,813						9,485		9,485	2,553	9,485	10,813
	Total:	**21,302**	**21,478**	**20,276**	**26,870**	**29,532**	**30,061**	**31,743**	**30,061**	**23,090**	**30,061**	**32,831**
100-00-51110-002-000	**Expenses - Town Board**											
	Memorials	3,156	1,100	1,233	1,463	1,854	400	2,224	400	2,098	2,400	400
	4th of July Parade candy						1,400		1,400			1,400
	Misc. expenses						600		600			600
	Total:	**3,156**	**1,100**	**1,233**	**1,463**	**1,854**	**2,400**	**2,224**	**2,400**	**2,098**	**2,400**	**2,400**
100-00-51110-003-001	**Expenses - Plan Commission**											
	Training & Misc. expenses	-	-	-	-	13	1,000	115	1,000	-	1,000	1,000
	Total:	**-**	**-**	**-**	**-**	**13**	**1,000**	**115**	**1,000**	**-**	**1,000**	**1,000**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
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	-	-	-	-	766	2,500	267	2,500	1,057	2,500	2,500
	Misc. Expenses						500		500			500
	Total:	**-**	**-**	**-**	**-**	**766**	**3,000**	**267**	**3,000**	**1,057**	**2,500**	**3,000**
100-00-51110-040-001	**Legislative FICA**											
		1,630	1,643	1,551	2,068	1,677	2,300	1,574	2,300	1,181	2,300	2,525
	Total:	**1,630**	**1,643**	**1,551**	**2,068**	**1,677**	**2,300**	**1,574**	**2,300**	**1,181**	**2,300**	**2,525**
100-00-51300-000-000	**Town Attorney - General**											
	General Matters	28,889	38,121	32,134	24,505	21,507	46,000	28,297	46,000	26,789	50,000	46,000
	Prochnow	18,124					4,000		4,000			4,000
	Total:	**47,013**	**38,121**	**32,134**	**24,505**	**21,507**	**50,000**	**28,297**	**50,000**	**26,789**	**50,000**	**50,000**
100-00-51400-000-000	**Payroll - Town Administrator**											
	Wages	96,649	115,879	130,851	157,406	160,888	144,809	169,601	149,877	103,565	149,877	155,873
	Total:	**96,649**	**115,879**	**130,851**	**157,406**	**160,888**	**144,809**	**169,601**	**149,877**	**103,565**	**149,877**	**155,873**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51400-000-001	**Payroll - Deputy Clerk**											
	Wages	22,292	20,082	9,868	20,867	25,286	24,757	27,070	25,630	14,103	28,000	26,651
	Total:	**22,292**	**20,082**	**9,868**	**20,867**	**25,286**	**24,757**	**27,070**	**25,630**	**14,103**	**28,000**	**26,651**
100-00-51400-000-002	**Payroll - Town Clerk/Asst. Administrator**											
	Wages	38,012	47,596	50,281	59,548	60,982	62,842	66,296	74,520	39,849	74,520	77,127
	Total:	**38,012**	**47,596**	**50,281**	**59,548**	**60,982**	**62,842**	**66,296**	**74,520**	**39,849**	**74,520**	**77,127**
100-00-51400-000-003	**Payroll - Overtime**											
	Misc Overtime	-	-	-	-	-	2,000	-	2,000	-	-	1,000
	Total:	**-**	**-**	**-**	**-**	**-**	**2,000**	**-**	**2,000**	**-**	**-**	**1,000**
100-00-51400-000-005	**Payroll - Director of Parks & Recreation**											
	Wages (Partial Recreation Fund)	-	-	26,656	36,916	37,053	42,600	42,711	44,091	24,138	44,091	46,800
	Total:	**0**	**0**	**26,656**	**36,916**	**37,053**	**42,600**	**42,711**	**44,091**	**24,138**	**44,091**	**46,800**
100-00-51400-000-006	**Payroll - Intern**											
		1,077	-	-	-	-	2,500	-	2,500	-	2,000	2,500
	Total:	**1,077**	**-**	**-**	**-**	**-**	**2,500**	**-**	**2,500**	**-**	**2,000**	**2,500**
100-00-51400-001-001	**Professional Membership**											
	APA Annual Membership - Admin	4,144	4,485	4,954	5,543	5,216	350	5,847	720	4,875	6,550	800
	AICP Cert - Admin						610		-			-
	ICMA/WCMA Annual Membership - Admin						1,400		1,500			1,500
	Notary Annual Fee - Clerk & Deputy Clerk						300		300			300
	MEA-SEW HR								30			30
	WI Municipal Clerks Assoc. - Clerk						100		100			100
	Park & Rec. Dir. Certification Maintenance						1,020		900			1,000
	Ozaukee Econ Dev						1,500		1,500			1,500
	WI Towns Assoc						1,435		1,500			1,790
	Total:	**4,144**	**4,485**	**4,954**	**5,543**	**5,216**	**6,715**	**5,847**	**6,550**	**4,875**	**6,550**	**7,020**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51400-001-002	**Professional Training**											
	Professional Development - Clerk/Deputy Clerk	1,195	1,197	1,473	1,679	1,007	500	2,693	500	65	3,500	500
	Professional Develop. - Administration & Planning						3,500		3,500			3,500
	Total:	**1,195**	**1,197**	**1,473**	**1,679**	**1,007**	**4,000**	**2,693**	**4,000**	**65**	**3,500**	**4,000**
100-00-51400-001-003	**Professional Periodicals**											
	Misc. periodicals	19	69	69	313	99	350	-	350	99	350	350
	Total:	**19**	**69**	**69**	**313**	**99**	**350**	**-**	**350**	**99**	**350**	**350**
100-00-51400-004-000	**Publications/Legal Advertising**											
	Ads & Legal Notices	851	2,069	2,495	2,675	2,744	2,250	1,404	2,250	579	2,500	2,250
	Misc. Publications						1,000		1,000			1,000
	Total:	**851**	**2,069**	**2,495**	**2,675**	**2,744**	**3,250**	**1,404**	**3,250**	**579**	**2,500**	**3,250**
100-00-51400-004-001	**Admin - Mileage Reimbursement**											
		107	-	411	50	19	500	38	500	-	200	500
	Total:	**107**	**-**	**411**	**50**	**19**	**500**	**38**	**500**	**0**	**200**	**500**
100-00-51400-004-002	**Employee Appreciation**											
		607	405	1,184	676	797	1,200	985	1,200	210	1,200	1,200
	Total:	**607**	**405**	**1,184**	**676**	**797**	**1,200**	**985**	**1,200**	**210**	**1,200**	**1,200**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51400-004-003	**Admin - Postage**											
	Annual postage permit renewal - USPS	3,510	3,458	4,346	1,147	4,222	250	2,154	250	10	2,000	250
	Forever boxed postage envelops						2,000		2,000			2,000
	Mass mailings/regular stamps											
	Town Newsletter postage											
	Total:	**3,510**	**3,458**	**4,346**	**1,147**	**4,222**	**2,250**	**2,154**	**2,250**	**10**	**2,000**	**2,250**
100-00-51400-004-004	**Admin - Office Supplies**											
	Ricoh copier monthly lease	7,298	12,029	8,867	8,810	6,790	2,500	7,078	2,500	5,256	8,500	2,500
	Ricoh copy charge above allowance						850		1,000			1,000
	Checks						450		450			450
	Printer/Copier paper						1,500		1,500			1,500
	Town letterhead/cards						250		250			250
	Misc. supplies (folders, pens, etc.)						2,000		2,000			2,000
	Bottled water (5 gal)						2,000		2,200			2,200
	Total:	**7,298**	**12,029**	**8,867**	**8,810**	**6,790**	**9,550**	**7,078**	**9,900**	**5,256**	**8,500**	**9,900**
100-00-51400-004-005	**Admin - General Expenses**											
	Misc. items	3,142	7,704	6,655	4,534	8,682	4,000	647	4,000	2,152	4,000	3,244
	Note: increase due to AED grant in 2024											
	Total:	**3,142**	**7,704**	**6,655**	**4,534**	**8,682**	**4,000**	**647**	**4,000**	**2,152**	**4,000**	**3,244**
100-00-51400-004-006	**Admin - Computer Software Maintenance**											
	Ozaukee County maintenance/support	300	-	-	5,399	7,952	1,000	7,904	1,000	2,808	8,815	1,000
	Zoom Annual subscription						185		185			-
	Quickbooks monthly license $35/month)						420		420			420
	Constant Contact Subscription								650			650
	Adobe Software Annual License ($130 each)						260		260			500
Moved to Utilities 2027	Microsoft Office Licences & Email						3,600		6,300			
Moved to Utilities 2027	Microsoft Cloud backup licences											
							1,950					
	Total:	**300**	**-**	**-**	**5,399**	**7,952**	**7,415**	**7,904**	**8,815**	**2,808**	**8,815**	**2,570**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51400-004-007	**Computer Software**											
	Misc. & Anti-virus	-	2,500	-	-	705	1,000	828	1,000	(43)	900	1,000
	Total:	**-**	**2,500**	**-**	**-**	**705**	**1,000**	**828**	**1,000**	**(43)**	**900**	**1,000**
100-00-51400-004-008	**Newsletter**											
	Newsletter Postage	1,628	582	1,249	2,093	1,522	3,000	1,619	3,000	1,688	3,000	3,000
	Total:	**1,628**	**582**	**1,249**	**2,093**	**1,522**	**3,000**	**1,619**	**3,000**	**1,688**	**3,000**	**3,000**
100-00-51400-004-009	**Computer Hardware**											
	Replacement computers and hardware	2,297	211	-	-	1,877	7,000	2,083	6,000	-	4,500	3,000
	Total:	**2,297**	**211**	**-**	**-**	**1,877**	**7,000**	**2,083**	**6,000**	**-**	**4,500**	**3,000**
100-00-51400-005-000	**Recodification Services**											
	Annual Codification (SR Transfer if Needed)	995	2,715	995	6,211	995	10,000	995	10,000	-	10,000	10,000
	Annual eCode Fee		995				995		1,045		995	1,045
	Total:	**995**	**3,710**	**995**	**6,211**	**995**	**10,995**	**995**	**11,045**	**0**	**10,995**	**11,045**
100-00-51400-005-001	**Planning & Five Corners Master Plan**											
	Comp. Plan Update, Ordinances (SR Transfer)			339		9,760	10,000	1,039	20,000	2,335	20,000	20,000
	Consulting Planner (SR Transfer)				1,066		10,000		10,000		5,000	20,000
	CORP Update (Park & Ped. Plan - Fund Balance)								40,000			30,000
	5 Corners Master Plan Update (Transfer)						50,000				-	
	Total:	**-**	**-**	**339**	**1,066**	**9,760**	**70,000**	**1,039**	**70,000**	**2,335**	**25,000**	**70,000**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51440-000-000	**Elections Payroll**											
	3 elections 18 inspectors x 14.5 hrs = 1044 hours @$11.52	13,573	6,246	13,756	5,837	11,586	5,620	5,646	11,600	4,258	16,500	9,020
	3 elections, 5 Chief inspectors x 22 hrs = 440 hrs @ $16.20						3,350		6,900			5,346
	Election Inspector training: 2 hours regular workers x 45 workers						990		1,402			1,040
	Misc Election Expenses						1,000		1,000			1,000
	Reserve for future election years						6,500					
	Total:	**13,573**	**6,246**	**13,756**	**5,837**	**11,586**	**17,460**	**5,646**	**20,902**	**4,258**	**16,500**	**16,406**
100-00-51440-005-003	**Web Page Maintenance**											
	TownWeb hosting	1,776	1,548	1,656	2,099	1,740	1,800	10,456	2,600	-	2,600	2,600
	Note: 2025 Redesign Board Approved											
	Total:	**1,776**	**1,548**	**1,656**	**2,099**	**1,740**	**1,800**	**10,456**	**2,600**	**0**	**2,600**	**2,600**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51440-010-000	**Elections Expenses/Supplies**											
	Food for 3 elections	9,204	5,335	5,090	4983.35	10,845	1,250	5,922	1,300	3,768	10,000	1,300
	Notice, memory cards, ballots, coding, supplies						3,500		3,500			3,290
	Warranty/maint. machines (2)						1,000		1,000			1,000
	Annual Data Service Agreement & Hardware Maintenance (2 machines)						350		350			350
	Firmware agreement machines (2)						580		600			620
	Travel/training/onsite certification						450		450			450
	Modems						430		430			430
	Elections Postage						2,000		2,000			2,000
	Facility Rental Ozaukee Pavillion (new)						250		250			250
	Polling signage						250		250			250
	Voting booths						-		-			-
	Early-vote ballot boxes						-		-			-
	Total:	**9,204**	**5,335**	**5,090**	**4,983**	**10,845**	**10,060**	**5,922**	**10,130**	**3,768**	**10,000**	**9,940**
100-00-51450-010-001	**FICA (Town Hall Employees)**											
		12,090	14,413	16,000	18,575	19,913	23,000	21,098	25,500	11,810	23,620	30,000
	Total:	**12,090**	**14,413**	**16,000**	**18,575**	**19,913**	**23,000**	**21,098**	**25,500**	**11,810**	**23,620**	**30,000**
100-00-51450-010-002	**Wisconsin Retirement (THE)**											
		10,605	12,708	13,174	15,566	16,703	18,750	19,070	21,000	12,046	24,093	24,000
	Total:	**10,605**	**12,708**	**13,174**	**15,566**	**16,703**	**18,750**	**19,070**	**21,000**	**12,046**	**24,093**	**24,000**
100-00-51450-010-003	**Health Insurance (THE)**											
	Employee transitions 2026	15,614	19,287	28,236	39,961	52,813	55,000	44,101	55,000	22,761	45,522	55,000
	Total:	**15,614**	**19,287**	**28,236**	**39,961**	**52,813**	**55,000**	**44,101**	**55,000**	**22,761**	**45,522**	**55,000**
100-00-51450-010-004	**Life Insurance - Office Staff**											
		298	718	613	642	288	375	487	375	391	547	600
	Total:	**298**	**718**	**613**	**642**	**288**	**375**	**487**	**375**	**391**	**547**	**600**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51450-010-005	**HRA/Health Insurance Deductible**											
	Deductible reimbursements (Admin Employees) DPW											
	Transferred to PW 2024	14,464	20,161	22,777	11,142	11,203	11,000	9,644	10,000	12,200	11,500	10,000
	HRA administration						1,955		2,100			2,100
	Total:	**14,464**	**20,161**	**22,777**	**11,142**	**11,203**	**12,955**	**9,644**	**12,100**	**12,200**	**11,500**	**12,100**
100-00-51500-000-000	**Financial Services**											
	Audit contract (additional Fund in 2027)	41,413	42,000	38,474	47,160	46,507	13,050	32,032	14,000	18,001	14,000	15,510
	Bookkeeping contract						28,500		9,450		9,450	9,923
	Baker Tilly Continung Disclosure contract						800		800		800	800
	Promissory Note Pay Agent						300		300		300	300
	Financial Plan Study (Fund Balance)						20,000		15,000		27,645	15,000
	Impact Fee Study/Needs Assessment (SR Transfer)								15,000			15,000
	Audit related bookkeeping*						6,000		6,000		5,000	6,000
	SWU Funding											(9,355)
	***Note: bank fraud additional time 2020**											
	Total:	**41,413**	**42,000**	**38,474**	**47,160**	**46,507**	**68,650**	**32,032**	**60,550**	**18,001**	**57,195**	**53,178**
100-00-51520-000-000	**Payroll - Treasurer Part Time**											
	Combined Treasurer w/Payroll AP in 2025	12,399	7,215	11,031	11,530	11,644	11,841	23,901	23,681	17,561	23,681	24,629
	Total:	**12,399**	**7,215**	**11,031**	**11,530**	**11,644**	**11,841**	**23,901**	**23,681**	**17,561**	**23,681**	**24,629**
100-00-51520-002-000	**Software Support**											
	Tax collection and dog licenses	2,250	1,347	-	3,383	3,424	700	3,660	800	2,900	3,400	800
	Accounting & Payroll						2,700		2,900			3,100
	Total:	**2,250**	**1,347**	**-**	**3,383**	**3,424**	**3,400**	**3,660**	**3,700**	**2,900**	**3,400**	**3,900**
100-00-51520-004-000	**Expenses - Treasurer**											
	Various bank fees	367	2,691	4,207	3,072	3,641	750	4,766	750	66	5,000	750
	Tax bill preparation						4,000		4,000			4,000
	Training						842		1,000			1,000
	Total:	**367**	**2,691**	**4,207**	**3,072**	**3,641**	**5,592**	**4,766**	**5,750**	**66**	**5,000**	**5,750**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51530-002-000	**Expenses - Assessment**											
	WI DOR fee to assess manuf prop.	-	253	241	225	230	300	462	500	10	500	500
	Total:	**-**	**253**	**241**	**225**	**230**	**300**	**462**	**500**	**10**	**500**	**500**
100-00-51530-011-000	**Assessor Contract**											
	Annual Assessor Contract (extra month paid '24)	19,800	19,800	19,250	21,000	22,750	22,200	24,050	22,200	11,100	22,200	22,200
	Total:	**19,800**	**19,800**	**19,250**	**21,000**	**22,750**	**22,200**	**24,050**	**22,200**	**11,100**	**22,200**	**22,200**
100-00-51550-010-001	**FICA - Treasurer**											
	Combined Treasurer w/Payroll AP in 2025	703	718	823	857	875	910	1,532	1,850	1,343	1,800	2,085
	Total:	**703**	**718**	**823**	**857**	**875**	**910**	**1,532**	**1,850**	**1,343**	**1,800**	**2,085**
100-00-51610-002-000	**Town Hall Interior Maintenance**											
	Contractual cleaning service	5,128	13,275	7,920	8,758	7,677	7,725	9,312	8,035	4,513	12,000	8,275
	Interior Paint/Chairs/Rugs	3,387					3,000		2,500			2,500
	Misc						4,000		3,783			36
	Total:	**8,515**	**13,275**	**7,920**	**8,758**	**7,677**	**14,725**	**9,312**	**14,318**	**4,513**	**12,000**	**10,811**
100-00-51610-002-001	**Town Hall Exterior Maintenance**											
	Misc. parts/supplies & repairs/pest application	513	228	109	1,624	166	3,000	362	4,000	-	2,000	4,000
	Total:	**513**	**228**	**109**	**1,624**	**166**	**3,000**	**362**	**4,000**	**0**	**2,000**	**4,000**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51610-002-002	**Holding Tank Pumping Fees**											
	Pumping fees	2,185	2,345	2,885	3,015	3,370	3,840	3,060	3,840	1,939	3,877	3,974
	Total:	**2,185**	**2,345**	**2,885**	**3,015**	**3,370**	**3,840**	**3,060**	**3,840**	**1,939**	**3,877**	**3,974**
100-00-51610-010-000	**Utilities**											
	WE Energies	12,946	17,744	14,811	17,321	17,252	25,000	16,067	27,000	9,175	25,000	29,700
	Cloud Phone System Monthly $250 + Support $165/hr						2,250		4,000			6,000
	Spectrum								400			400
Relocated 2027	Microsoft Office Licences & Email											6,300
Relocated 2027	Microsoft Cloud backup licences											2,400
	Wireless phones (4)						2,200		2,200			2,200
	Total:	**12,946**	**17,744**	**14,811**	**17,321**	**17,252**	**29,450**	**16,067**	**33,600**	**9,175**	**25,000**	**47,000**
100-00-51938-000-000	**Property & Liability**											
	Property (updated values 2024)	20,844	35,394	41,264	29,590	42,310	48,000	45,353	48,000	638	49,145	52,093
	Position Bonds (Admin./Clerk/Deputy Clerk)						750		750			750
	Auto	12,812			8,187							
	Total:	**33,656**	**35,394**	**41,264**	**37,777**	**42,310**	**48,750**	**45,353**	**48,750**	**638**	**49,145**	**52,843**
100-00-51910-000-000	**ILL Tax/Refunds/Uncol**											
		19,965	53	-	3,556	2,880	-	-	-	-	-	-
	Total:	**19,965**	**53**	**-**	**3,556**	**2,880**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-51940-000-000	**Work Comp Insurance**											
	Favorable Modification Factor currently	15,516	16,095	16,830	13,902	11,726	18,500	14,823	18,500	-	9,123	18,500
	Total:	**15,516**	**16,095**	**16,830**	**13,902**	**11,726**	**18,500**	**14,823**	**18,500**	**0**	**9,123**	**18,500**
	GENERAL GOVERNMENT TOTAL:	**560,798**	**524,776**	**565,975**	**641,825**	**692,424**	**871,502**	**701,893**	**909,535**	**391,275**	**818,955**	**925,502**

2027 General Fund Line Item Budget

Level: Public Safety 100-00-52

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-52110-000-000	**Constable Wage**											
	New Constable 2025	3,877	4,186	4,283	4,829	4,841	4,999	6,164	6,210	3,344	6,210	6,458
	Total:	**3,877**	**4,186**	**4,283**	**4,829**	**4,841**	**4,999**	**6,164**	**6,210**	**3,344**	**6,210**	**6,458**
100-00-52110-000-001	**Constable Expenses**											
	Insurance		480							77	1,200	
	Background Checks	360		501		721	1,000	462	1,000			1,000
	Mileage Reimbursement											
	Uniform/misc. items											
	Phone						480		480			480
		360	**480**	**501**	**-**	**721**	**1,480**	**462**	**1,480**	**77**	**1,200**	**1,480**
100-00-52110-040-001	**FICA - Constable**											
		272	330	340	355	369	390	466	480	256	512	600
	Total:	**272**	**330**	**340**	**355**	**369**	**390**	**466**	**480**	**256**	**512**	**600**
100-00-52200-000-000	**Cedarburg Fire Department**											
	Shared Service Agreement	160,505	200,783	315,551	242,134	318,791	536,623	536,623	684,741	342,371	684,741	744,472
	Paramedic Oversight Contribution				25,893							
	Total:	**160,505**	**200,783**	**315,551**	**268,027**	**318,791**	**536,623**	**536,623**	**684,741**	**342,371**	**684,741**	**744,472**
100-00-52200-000-001	**Fire Numbers**											
		836	-	55	-	328	500	-	500	-	450	500
	Total:	**836**	**-**	**55**	**-**	**328**	**500**	**-**	**500**	**-**	**450**	**500**
100-00-52200-000-003	**State Fire Insurance Rebate**											
		35,367	35,994	38,281	42,275	48,361	48,000	51,678	50,000	-	58,318	55,000
	Total:	**35,367**	**35,994**	**38,281**	**42,275**	**48,361**	**48,000**	**51,678**	**50,000**	**-**	**58,318**	**55,000**

2027 General Fund Line Item Budget

Level: Public Safety 100-00-52

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-52200-000-004	**Fire/EMS Dispatch**											
	Included w/Fire/EMS 2025	3,407	2,768	2,724	1,029	0	-	-	-	-	-	-
	Total:	**3,407**	**2,768**	**2,724**	**1,029**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-52200-000-006	**Station No. 2 Utilities**											
	Electric & gas	5,068	5,624	5,673	6,590	7,347	9,180	7,817	9,900	3,845	10,000	10,890
	Internet/Phone						1,500		1,800			2,000
	Total:	**5,068**	**5,624**	**5,673**	**6,590**	**7,347**	**10,680**	**7,817**	**11,700**	**3,845**	**10,000**	**12,890**
100-00-52400-002-000	**Building Inspector Expenses**											
	Building Inspector seal	-	335	335	336	338	1,000	338	1,000	-	1,000	1,000
	Misc. Expenses	436					100		100			100
	Total:	**436**	**335**	**335**	**336**	**338**	**1,100**	**338**	**1,100**	**-**	**1,000**	**1,100**
100-00-52400-011-000	**Building Inspector Contract**											
	% of revenues per contract	78,584	99,241	89,119	73,873	95,523	65,000	83,655	65,000	35,637	71,273	65,000
	Total:	**78,584**	**99,241**	**89,119**	**73,873**	**95,523**	**65,000**	**83,655**	**65,000**	**35,637**	**71,273**	**65,000**
100-00-52900-000-000	**Emergency Government**											
		1,070	-	1,015	88	113	1,500	135	1,500	-	1,000	1,500
	Total:	**1,070**	**-**	**1,015**	**88**	**113**	**1,500**	**135**	**1,500**	**-**	**1,000**	**1,500**
	PUBLIC SAFETY TOTAL:	**289,782**	**349,740**	**457,878**	**397,402**	**476,731**	**670,272**	**687,337**	**822,711**	**385,529**	**834,704**	**889,000**

2027 General Fund Line Item Budget

Level: Public Works 100-00-53

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53100-000-000	**Payroll - Director of Public Works**											
		80,987	74,367	90,534	103,684	103,998	107,371	107,939	111,129	60,130	115,000	119,600
	SWU Deduction											(11,446)
	Total:	**80,987**	**74,367**	**90,534**	**103,684**	**103,998**	**107,371**	**107,939**	**111,129**	**60,130**	**115,000**	**108,154**
100-00-53100-001-001	**Professional Memberships**											
	APWA Annual Membership	547	892	382	344	593	650	909	650	482	650	650
	Total:	**547**	**892**	**382**	**344**	**593**	**650**	**909**	**650**	**482**	**650**	**650**
100-00-53100-001-002	**Professional Training**											
		175	178	-	469	196	2,400	595	2,400	-	2,400	1,400
	Total:	**175**	**178**	**-**	**469**	**196**	**2,400**	**595**	**2,400**	**-**	**2,400**	**1,400**
100-00-53100-001-003	**Professional Periodicals**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-53100-002-002	**Town Yard System**											
	ESS Software Maintenance	-	-	-	1,743	3,078	3,000	2,333	3,000	-	4,500	3,000
	Gate & Camera System Maintenance						3,000		3,000			3,000
	Total:	**-**	**-**	**-**	**1,743**	**3,078**	**6,000**	**2,333**	**6,000**	**-**	**4,500**	**6,000**
100-00-53100-002-003	**Consulting Engineer Services**											
Includes Temp. easements	Property surveys & Road Grant Applications	12,135	8,179	3,949	18,029	571	10,000	-	10,000	-	6,200	10,000
	Covered Bridge Road Bridge											
	Public Works Facility Needs			-								
	Total:	**12,135**	**8,179**	**3,949**	**18,029**	**571**	**10,000**	**-**	**10,000**	**-**	**6,200**	**10,000**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53100-002-999	**Covered Bridge Road Project**											
	WISDOT costs (80% Reimbursed)	23,573	58,488	-	-	-	-	-	-	-	-	-
	Shown in Capital Fund & Completed 2022											
	Total:	**23,573**	**58,488**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-53100-002-004	**Mapping Fees**											
		-	-	-	40	-	80	180	80	-	-	80
	SWU Deduction											(82)
	Total:	**-**	**-**	**-**	**40**	**-**	**80**	**180**	**80**	**-**	**-**	**(2)**
100-00-53100-002-006	**Review Fees**											
	CSM review fees	500	-	-	-	-	500	-	500	(100)	-	500
	Plat review Fees						500		500			500
	Total:	**500**	**-**	**-**	**-**	**-**	**1,000**	**-**	**1,000**	**(100)**	**-**	**1,000**
100-00-53100-040-001	**FICA**											
	All full-time DPW employees	28,638	29,957	28,949	28,767	28,779	35,190	31,056	36,422	17,223	34,445	40,000
	SWU Deduction											(7,503)
	Total:	**28,638**	**29,957**	**28,949**	**28,767**	**28,779**	**35,190**	**31,056**	**36,422**	**17,223**	**34,445**	**32,497**
100-00-53100-040-002	**Wisconsin Retirement**											
	All participating full-time DPW employees	24,447	25,690	26,262	25,379	24,730	30,100	28,382	31,154	16,378	32,755	37,500
	SWU Deduction											(6,418)
	Total:	**24,447**	**25,690**	**26,262**	**25,379**	**24,730**	**30,100**	**28,382**	**31,154**	**16,378**	**32,755**	**31,082**
100-00-53100-040-003	**Health Insurance**											
	All participating full-time DPW employees	58,912	54,825	87,547	80,868	69,868	113,000	88,757	120,000	54,225	108,450	135,000
	SWU Deduction											(26,400)
	Family addition 2025											
	Total:	**58,912**	**54,825**	**87,547**	**80,868**	**69,868**	**113,000**	**88,757**	**120,000**	**54,225**	**108,450**	**108,600**
100-00-53100-040-004	**Life Insurance**											
	Full-time public works	1,453	1,318	1,397	1,246	454	575	548	575	350	699	850
	SWU Deduction											(118)
	Total:	**1,453**	**1,318**	**1,397**	**1,246**	**454**	**575**	**548**	**575**	**350**	**699**	**732**

Account	Description		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51450-010-005	**HRA/Health Insurance Deductible**												
	Deductible reimbursements (DPW)					-	5,546	22,000	7,308	22,000	-	20,000	18,000
	SWU Deduction												(4,532)
	Moved DPW costs to DPW 2024												
		Total:	**-**	**-**	**-**	**-**	**5,546**	**22,000**	**7,308**	**22,000**	**-**	**20,000**	**13,468**
100-00-53311-000-001	**Payroll - Highway Maintenance**												
			128,091	140,421	85,315	113,936	152,289	139,500	84,881	139,500	40,972	139,500	139,500
	SWU Deduction												
		Total:	**128,091**	**140,421**	**85,315**	**113,936**	**152,289**	**139,500**	**84,881**	**139,500**	**40,972**	**139,500**	**139,500**
100-00-53311-000-003	**Payroll - Snow/Ice Removal**												
			20,422	25,396	23,699	36,627	29,497	44,000	36,790	44,000	25,160	44,000	44,000
		Total:	**20,422**	**25,396**	**23,699**	**36,627**	**29,497**	**44,000**	**36,790**	**44,000**	**25,160**	**44,000**	**44,000**
100-00-53311-000-005	**Payroll - Drainage Maintenance**												
			7,362	10,266	12,390	33,529	3,508	24,000	24,339	24,000	19,953	24,000	20,000
	SWU Deduction												
		Total:	**7,362**	**10,266**	**12,390**	**33,529**	**3,508**	**24,000**	**24,339**	**24,000**	**19,953**	**24,000**	**20,000**
100-00-53311-000-007	**Payroll - Traffic Control**												
			5,186	3,783	3,879	4,573	5,269	7,000	6,304	7,000	5,274	7,000	7,000
		Total:	**5,186**	**3,783**	**3,879**	**4,573**	**5,269**	**7,000**	**6,304**	**7,000**	**5,274**	**7,000**	**7,000**
100-00-53311-000-009	**Payroll - Roadside Maintenance**												
			54,334	34,563	33,118	48,691	51,090	37,500	81,197	37,500	35,407	37,500	37,500
		Total:	**54,334**	**34,563**	**33,118**	**48,691**	**51,090**	**37,500**	**81,197**	**37,500**	**35,407**	**37,500**	**37,500**
100-00-53311-000-011	**Payroll - Machinery Maint & Repair**												
			12,265	11,078	17,317	14,787	15,885	15,500	16,501	15,500	10,882	15,500	15,500
		Total:	**12,265**	**11,078**	**17,317**	**14,787**	**15,885**	**15,500**	**16,501**	**15,500**	**10,882**	**15,500**	**15,500**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-0053311-000-012	**Payroll - Recreation**											
		41,878	52,162	317	-	-	13,000	-	13,000	-	13,000	13,000
	Total:	**41,878**	**52,162**	**317**	**-**	**-**	**13,000**	**-**	**13,000**	**-**	**13,000**	**13,000**
100-00-53311-000-013	**Payroll - Drainage Const**											
		4,562	992	953	4,127	-	7,000	10,525	7,000	2,222	7,000	7,000
	SWU Deduction											
	Total:	**4,562**	**992**	**953**	**4,127**	**-**	**7,000**	**10,525**	**7,000**	**2,222**	**7,000**	**7,000**
100-00-53311-000-014	**Payroll - Overtime Highway**											
		10,298	15,564	10,095	14,403	11,628	16,000	13,906	16,000	7,759	16,000	16,000
	Total:	**10,298**	**15,564**	**10,095**	**14,403**	**11,628**	**16,000**	**13,906**	**16,000**	**7,759**	**16,000**	**16,000**
100-00-53311-000-015	**Payroll - Park Maint/Projects**											
		19,787	3,297	3,811	1,997	398	14,500	2,386	14,500	331	12,000	14,500
	Total:	**19,787**	**3,297**	**3,811**	**1,997**	**398**	**14,500**	**2,386**	**14,500**	**331**	**12,000**	**14,500**
100-00-53311-000-017	**Payroll - NonPark Grounds Maint.**											
		-	-	-	-	-	4,000	-	4,000	-	4,000	4,000
	Total:	**-**	**-**	**-**	**-**	**-**	**4,000**	**-**	**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	12,494	14,500	12,889	14,700	5,525	15,500	14,700
	Parks Seasonal Mowing etc. (160 hrs @ $17.50/hr)						2,750		2,800			2,800
	Total:	**-**	**21,776**	**16,214**	**10,381**	**12,494**	**17,250**	**12,889**	**17,500**	**5,525**	**15,500**	**17,500**
100-00-53311-001-001	**Professional Advancement**											
	Seminars (crew)	290	580	1,292	1,914	949	1,600	2,610	1,600	287	2,000	2,600
	Purchase training materials	-					400		400			400
	Total:	**290**	**580**	**1,292**	**1,914**	**949**	**2,000**	**2,610**	**2,000**	**287**	**2,000**	**3,000**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53311-002-000	**Uniforms & Shoes Highway**											
	Work Boot Allowance ($200/DPW employee/yr)	1,932	3,575	3,194	3,252	2,659	1,200	1,948	1,200	4,152	4,800	1,200
	Uniform Allowance ($350/DPW employee/yr)						2,100		2,100			2,100
	Vests and other Safety Gear						1,500		1,500			1,500
	Total:	**1,932**	**3,575**	**3,194**	**3,252**	**2,659**	**4,800**	**1,948**	**4,800**	**4,152**	**4,800**	**4,800**
100-00-53311-002-001	**Fuel Highway**											
		21,502	27,904	46,522	36,153	32,124	40,000	38,396	40,000	20,478	40,956	40,000
	SWU Deduction											(8,240)
	Total:	**21,502**	**27,904**	**46,522**	**36,153**	**32,124**	**40,000**	**38,396**	**40,000**	**20,478**	**40,956**	**31,760**
100-00-53311-002-002	**CDL/Drug Testing**											
	Annual Fee, Testing, Administration **(CDL Certifications new employees 2024,2026)**	220	754	961	715	8,869	1,000	1,369	1,000	4,604	4,604	1,000
	Total:	**220**	**754**	**961**	**715**	**8,869**	**1,000**	**1,369**	**1,000**	**4,604**	**4,604**	**1,000**
100-00-53311-004-001	**Highway Maintenance**											
	Screenings for dips in winter	4,808	7,987	36,569	36,592	46,346	1,000	62,825	1,000	2,485	82,600	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
	Contracted Mastic & Crack Filling (starting 2023)						45,000		45,000			45,000
	Asphalt for patching						6,100		6,100			6,100
	SWU Funds											(4,460)
	Total:	**4,808**	**7,987**	**36,569**	**36,592**	**46,346**	**82,600**	**62,825**	**82,600**	**2,485**	**82,600**	**78,140**
100-00-53311-004-003	**Snow & Ice Control**											
	Road Salt & Brine Solution	46,417	35,177	40,206	47,168	42,526	60,000	44,452	60,000	25,053	66,000	60,000
	Brine Solution						4,000		6,000			6,000
	Total:	**46,417**	**35,177**	**40,206**	**47,168**	**42,526**	**64,000**	**44,452**	**66,000**	**25,053**	**66,000**	**66,000**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53311-004-004	**Mailbox Replacement**											
		257	544	256	133	820	1,000	285	1,000	400	1,000	1,000
	Total:	**257**	**544**	**256**	**133**	**820**	**1,000**	**285**	**1,000**	**400**	**1,000**	**1,000**
100-00-53311-004-005	**Drainage Maintenance**											
	Draintile	20,910	2,139	4,142	17,127	485	500	26,048	500	4,496	28,000	500
	Concrete slurry for cross culverts						4,000		4,000			4,000
	Culverts (non-road improv. work)						10,000		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
	SWU Deduction											-13,905
	(includes drainage construction costs)											
	Total:	**20,910**	**2,139**	**4,142**	**17,127**	**485**	**31,000**	**26,048**	**31,000**	**4,496**	**28,000**	**17,095**
100-00-53311-004-006	**Diggers Hotline**											
	Service charge on each request	569	458	537	693	488	750	435	750	272	450	750
	Total:	**569**	**458**	**537**	**693**	**488**	**750**	**435**	**750**	**272**	**450**	**750**
100-00-53311-004-007	**Traffic Control**											
	Street/MUTCD signs	9,507	15,493	8,932	24,353	26,448	5,000	24,151	5,000	2,852	25,000	5,000
	Pavement Marking						20,000		20,000			20,000
	Total:	**9,507**	**15,493**	**8,932**	**24,353**	**26,448**	**25,000**	**24,151**	**25,000**	**2,852**	**25,000**	**25,000**
100-00-53311-004-009	**Roadside Maintenance**											
	Gravel for Shoulder Repair	53,325	78,152	17,845	32,439	21,758	10,000	25,521	10,000	5,660	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 (Relocated to highway maintenance in 2022)						-		-			-
	Rear Flail Ditch Mower						-		-			-
	SWU Deduction											(1,787)
	Tree removal						15,000		15,000			15,000
	Total:	**53,325**	**78,152**	**17,845**	**32,439**	**21,758**	**34,700**	**25,521**	**34,700**	**5,660**	**34,000**	**32,913**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53311-004-010	**Street Light Electric & Maint.**											
	We Energies Power	1,333	856	770	588	394	1,200	376	1,200	206	1,000	1,200
	Replacement bulbs						300		300			300
	Total:	**1,333**	**856**	**770**	**588**	**394**	**1,500**	**376**	**1,500**	**206**	**1,000**	**1,500**
100-00-53311-010-000	**General Expenses - PW Garage**											
	One-time DPW Facility Upgrade/Road/sealing or Misc. project							2,124	37,355		37,355	71,597
	SWU Deduction											(8,972)
	Maintenance expenses	3,581	13,097	5,545	4,342	2,361	6,000		6,000		5,000	6,000
	Total:	**3,581**	**13,097**	**5,545**	**4,342**	**2,361**	**6,000**	**2,124**	**43,355**	**-**	**42,355**	**68,625**
100-00-53311-015-000	**General Expenses - Town Hall**											
	Maintenance expenses **(ADA sidewalk 2024)**	1,041	601	7,113	1,526	7,217	3,500	3,379	3,500	1,016	3,000	3,500
	Automated Door Warranty						1,000		1,000		1,000	1,000
	Total:	**1,041**	**601**	**7,113**	**1,526**	**7,217**	**4,500**	**3,379**	**4,500**	**1,016**	**4,000**	**4,500**
100-00-53311-020-000	**General Expenses - Fire St. 2**											
	Alarm testing service	4,288	2,851	2,590	2,707	1,780	550	1,575	550	2,862	5,725	550
	Misc. expenses						450		450			450
	Materials - indoor maint.						250		250			500
	Materials - outdoor maint.						250		250			500
	Backup Generator Overhaul						1,500		1,500			1,500
	Total:	**4,288**	**2,851**	**2,590**	**2,707**	**1,780**	**3,000**	**1,575**	**3,000**	**2,862**	**5,725**	**3,500**
100-00-53311-060-000	**Shop Supplies & Misc Parts**											
	Paper products	17,560	16,515	16,400	17,246	18,963	1,000	19,536	1,000	9,916	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
	SWU Deduction											(5,150)
	General Parts & Equipment						17,000		17,000			17,000
	Total:	**17,560**	**16,515**	**16,400**	**17,246**	**18,963**	**20,000**	**19,536**	**20,000**	**9,916**	**20,000**	**14,850**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53311-060-001	**Equipment Maintenance/Service**											
	Tires	110,285	106,770	92,172	86,619	81,410	11,000	79,062	11,000	53,617	80,000	11,000
	Parts						11,000		11,000			11,000
	Equipment rental (Mastic 1 smelter)											
	Equipment rental (smelter)											
	SWU Deduction											(8,240)
	Equipment repair/service						58,000		58,000			58,000
	Wheeled Excavator											
	Total:	**110,285**	**106,770**	**92,172**	**86,619**	**81,410**	**80,000**	**79,062**	**80,000**	**53,617**	**80,000**	**71,760**
100-00-53315-001-000	**Highway Construction Payroll**											
		469	872	47,546	2,394	204	8,000	17,844	8,000	16,794	16,794	8,000
	Total:	**469**	**872**	**47,546**	**2,394**	**204**	**8,000**	**17,844**	**8,000**	**16,794**	**16,794**	**8,000**
100-00-53315-011-000	**General Exp - Hwy Construction**											
	Horns Corners Rd. (Bridge St. south 2500' to CTH T)		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:	**290,450**	**306,668**	**48,973**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-53315-011-001	**General Expenses - Bridges**											
	Bridge maintenance materials	-	3,314	823	1,016	3,576	5,000	3,937	5,000	-	4,000	5,000
	SWU Deduction											(5,150)
	Total:	**-**	**3,314**	**823**	**1,016**	**3,576**	**5,000**	**3,937**	**5,000**	**-**	**4,000**	**(150)**
100-00-53315-040-001	**FICA**											
		35	19	2,153	-	-	1,500	-	1,500	-	-	1,500
	Total:	**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
	SWU Deduction											(1,500)
	Total:	**500**	**500**	**500**	**500**	**500**	**1,500**	**500**	**1,500**	**500**	**500**	**-**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53441-002-000	**WPDES Stormwater Consulting**											
	Grant writing & app. process	-	13,000	-	-	-	-	-	-	-	-	-
	SWU Deduction											(3,090)
	Misc. Stormwater consulting						3,000		3,000			3,000
	Total:	**-**	**13,000**	**-**	**-**	**-**	**3,000**	**-**	**3,000**	**-**	**-**	**(90)**
100-00-53450-001-000	**Flood Control**											
	Sand	-	-	-	-	-	200	-	200	-	-	200
	Sand bags						300		300	-		300
	SWU Deduction											(515)
	Total:	**-**	**-**	**-**	**-**	**-**	**500**	**-**	**500**	**-**	**-**	**(15)**
100-00-53820-000-000	**Refuse Collection Payroll**											
	Misc. Refuse/Special Pick Up	44,845	46,894	45,327	3,590	2,158	8,000	3,915	8,000	1,785	3,571	8,000
	Total:	**44,845**	**46,894**	**45,327**	**3,590**	**2,158**	**8,000**	**3,915**	**8,000**	**1,785**	**3,571**	**8,000**
100-00-53620-040-001	**FICA**											
		3,182	3,466	2,212	-	-	765	-	765	-	-	765
	Total:	**3,182**	**3,466**	**2,212**	**-**	**-**	**765**	**-**	**765**	**-**	**-**	**765**
100-00-53620-040-002	**Wisconsin Retirement**											
		2,942	3,168	1,951	-	-	800	-	800	-	-	800
	Total:	**2,942**	**3,168**	**1,951**	**-**	**-**	**800**	**-**	**800**	**-**	**-**	**800**
100-00-53631-002-001	**Tipping Fees**											
2027	Waste Management $12.15/mo per home	185,618	185,728	196,435	294,526	295,002	307,322	308,963	322,104	134,848	322,104	337,090
	Total:	**185,618**	**185,728**	**196,435**	**294,526**	**295,002**	**307,322**	**308,963**	**322,104**	**134,848**	**322,104**	**337,090**
100-00-53631-002-002	**Materials/Supplies**											
	Materials/supplies for recycling yard	250	36	200	-	51	250	-	250	-	100	250
	Total:	**250**	**36**	**200**	**-**	**51**	**250**	**-**	**250**	**-**	**100**	**250**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53631-002-003	**Fuel**											
	Propane for forklift	14,069	20,510	32,324	923	524	-	-	-	38	90	-
	Refuse truck fuel											
	Urea for refuse truck emmission system											
	Total:	**14,069**	**20,510**	**32,324**	**923**	**524**	**-**	**-**	**-**	**38**	**90**	**-**
100-00-53631-002-004	**Refuse Carts**											
	WM supplies per contract 2023 no charge	4,224	4,451	11,853	-	-	-	-	-	-	-	-
	Total:	**4,224**	**4,451**	**11,853**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-53631-020-000	**Landfill Site/ Pleasant Valley**											
	Monitoring shared w/ City of Cedarburg	2,166	4,050	4,900	2,333	3,067	3,000	2,567	3,000	1,067	3,000	3,000
	Total:	**2,166**	**4,050**	**4,900**	**2,333**	**3,067**	**3,000**	**2,567**	**3,000**	**1,067**	**3,000**	**3,000**
100-00-53635-000-000	**Recycling Wages**											
	Yard Attendants (phase out 2025 due to automated yard)	3,098	2,975	5,186	3,338	3,222	-	-	-	87	87	200
	Remove											
	Total:	**3,098**	**2,975**	**5,186**	**3,338**	**3,222**	**-**	**-**	**-**	**87**	**87**	**200**
100-00-53635-000-001	**Recycling Public Works Payroll**											
		10,250	14,064	8,176	10,548	10,435	13,000	9,277	13,000	3,666	12,000	13,000
	Total:	**10,250**	**14,064**	**8,176**	**10,548**	**10,435**	**13,000**	**9,277**	**13,000**	**3,666**	**12,000**	**13,000**
100-00-53635-002-000	**General Expense - Recycling**											
	Tire recycling collection		84,285		128,572	130,208	1,500	137,254	1,500	59,873	147,811	1,500
	Metal Recycling Collection						1,000		1,000			1,000
	Supplies/fuel/general expenses						2,400		2,400			2,400
2026	Collection - Waste Management $5.16/mo	130,043		121,888			136,127		142,911			143,160
	Total:	**130,043**	**84,285**	**121,888**	**128,572**	**130,208**	**141,027**	**137,254**	**147,811**	**59,873**	**147,811**	**148,060**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53635-040-001	**FICA**											
		921	1,334	781	251	208	1,200	6	1,200	7	25	1,200
	Total:	**921**	**1,334**	**781**	**251**	**208**	**1,200**	**6**	**1,200**	**7**	**25**	**1,200**
100-00-53635-040-002	**Wisconsin Retirement**											
		630	1,007	334	-	-	700	-	700	-	-	700
	Total:	**630**	**1,007**	**334**	**-**	**-**	**700**	**-**	**700**	**-**	**-**	**700**
100-00-53640-000-000	**Weed & Nuisance Control**											
	Herbicide (ROW invasives & noxious weeds)	2,430	134	2,884	2,968	2,979	3,000	2,999	3,000	2,902	3,000	3,000
	Total:	**2,430**	**134**	**2,884**	**2,968**	**2,979**	**3,000**	**2,999**	**3,000**	**2,902**	**3,000**	**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:	**1,529,498**	**1,583,589**	**1,253,017**	**1,308,147**	**1,267,603**	**1,568,629**	**1,379,079**	**1,642,844**	**662,093**	**1,615,671**	**1,601,183**

2027 General Fund Line Item Budget

Level: CULTURE REC. ED 100-00-55

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-55200-000-000	**Parks**											
	WE Energies electricity	4,556	2,921	2,847	4,245	4,333	2,500	1,235	2,500	362	2,000	2,500
	AED Project 2025 grant funded						2,500					
	Parks Projects						2,500		2,500		2,500	3,000
	Total:	**4,556**	**2,921**	**2,847**	**4,245**	**4,333**	**7,500**	**1,235**	**5,000**	**362**	**4,500**	**5,500**
100-00-55200-000-001	**Multi-Use Recreation Trails**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-55200-000-003	**Town Hall Beautification**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-55300-000-000	**Recreation Program & Events**											
		-	2	40	-	-	-	-	-	-	-	-
	Total:	**-**	**2**	**40**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-55400-000-000	**Recreation Facilities**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2027 General Fund Line Item Budget

Level: CULTURE REC. ED 100-00-55

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-55500-000-000	**Landmarks Commission**											
	Moved to General Government	-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	CULTURE REC. ED. TOTAL:	**4,556**	**2,923**	**2,887**	**4,245**	**4,333**	**7,500**	**1,235**	**5,000**	**362**	**4,500**	**5,500**

2027 General Fund Line Item Budget

Level: Conserv. & Dev 100-00-56

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-56700-000-000	**OEDC Contribution**											
	Annual Membership OED	-	-	-	185	100	185	-	185	-	150	200
	Ozaukee County Tourism Council						100		100			100
	Total:	**-**	**-**	**-**	**185**	**100**	**285**	**-**	**285**	**-**	**150**	**300**
100-00-56700-000-001	**Cedarburg Chamber Contribution**											
	Chamber Annual Membership fee	175	3,000	3,460	280	3,185	185	3,030	185	3,195	3,195	200
	Hometown Celebration/Fireworks				3,000		3,000		3,000			3,000
	Parade						35		50			50
	Total:	**175**	**3,000**	**3,460**	**3,280**	**3,185**	**3,220**	**3,030**	**3,235**	**3,195**	**3,195**	**3,250**
	CONSERV. & DEV. TOTAL	**175**	**3,000**	**3,460**	**3,465**	**3,285**	**3,505**	**3,030**	**3,520**	**3,195**	**3,345**	**3,550**

2027 General Fund Line Item Budget

Level: CAPITAL OUTLAY 100-00-57

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-57140-000-000	**General Public Buildings**											
	Records scanner and supplies	-	3,000	-	-	-	3,000	-	3,000	8,739	13,000	8,000
	Town Hall Phone System Upgrade								10,000			
	Total:	**-**	**3,000**	**-**	**-**	**-**	**3,000**	**-**	**13,000**	**8,739**	**13,000**	**8,000**
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	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**									-		
	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						200,000	161,114				
	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	44,862	75,000	
	Transfer from SR Machinery Account for 2027 Equipment purchases: $52,000 Grapple											52,000
	Transfer from SR Machinery Account for 2027 Equipment purchases: $161,000 20 Yard Patrol Truck Cab and Chassis (Replacement #15 - Model Year 2007) and $52,000 for a grapple for the Wheeled Excavator											161,000
	Total:	**20,904**	**128,295**	**61,815**	**-**	**-**	**200,000**	**161,114**	**75,000**	**44,862**	**75,000**	**213,000**
	CAPITAL OUTLAY TOTAL:	**20,904**	**131,295**	**61,815**	**-**	**-**	**204,000**	**161,114**	**89,000**	**53,601**	**89,000**	**222,000**

2027 General Fund Line Item Budget

Level: OTHER FIN. USES 100-00-59

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-59900-000-000	**General Fund Reserve Transfer**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-59900-001-000	**Misc. General Gov't**											
	Compensation Plan Implementation Funds	-	-	-	-	-	-	-	-	508	-	139,000
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**508**	**-**	**139,000**
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	110,000
	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	202,243	280,749	
	Transfer to Fire & EMS SR Fund (Balance of $965,490 minus 2027 payment of $744,472)											221,018
	Other Transfers Board Approved **(Transfer to Planning, Zoning, Municipal Code & Enforcement)**				100,000	297,184		350,000				
	Total:	**620,000**	**233,000**	**158,000**	**258,000**	**447,184**	**586,867**	**928,867**	**438,749**	**202,243**	**438,749**	**331,018**
	OTHER FIN. USES TOTAL:	**620,000**	**233,000**	**158,000**	**258,000**	**447,184**	**586,867**	**928,867**	**438,749**	**202,751**	**438,749**	**470,018**

2027 Town of Cedarburg Line Item Budget

Special Revenue Fund

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenues	668,003	275,951	205,134	365,978	265,799	644,854	176,830	176,830
Expenditures	39,070	457,658	151,837	218,425	326,310	127,270	215,000	393,000
Balance Annual Net Rev/Exp	**$ 628,934**	**$ (181,707)**	**$ 53,297**	**$ 147,552**	**$ (60,510)**	**$ 517,584**	**$ (38,170)**	**$ (216,170)**

Fund Balance 12/31/25: $1,526,378

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 1-1-2027 $1,181,406)
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)

2027 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE
Type: Revenues (200-00)

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
200-00	**Taxes**								
	Property Tax Levy	-	-	-	-	-	-	-	-
	Total:		-	-	-	-	-	-	-
200-00	**Machinery**								
	Beginning Acct. Balance 1/1/26	450,860	523,783	467,890	799,561	795,166	1,003,192	-	-
	Interest			9,752	49,311	41,041	56,739	-	-
	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						150,000	150,000	150,000
	Sale of Equipment Transfer In 2025						20,775		
	Total:	**-**	**-**	**9,752**	**49,311**	**41,041**	**227,514**	**150,000**	**150,000**

2027 Town of Cedarburg Line Item Budget

Fund: **SPECIAL REVENUE**
Type: **Revenues (200-00)**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
200-00	**Highway & Bridge**								
	Beginning Acct. Balance 1/1/26	355,109	355,362	-	-	-	-	-	-
	Interest	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:	**3,324**	**879**	**-**	**-**	**-**	**-**	**-**	**-**
200-00	**Utility Permit Escrows**								
	Beginning Acct. Balance 1/1/26	20,700	20,700	22,200	22,200	22,190	22,163	-	-
	Interest		-	-	-	-	-	-	-
	Total:		**-**	**-**	**-**	**-**	**-**	**-**	**-**
200-00	**Road Bond**								
	Beginning Acct. Balance 1/1/26	57,200	72,000	71,100	69,600	69,600	63,600	-	-
	Transfers Out						(9,790)		
	Interest		-	-	-	-	-	-	-
	Total:		**-**	**-**	**-**	**-**	**(9,790)**	**-**	**-**
200-00	**Holding Tank**								
	Beginning Acct. Balance 1/1/26	185,600	188,000	191,600	193,200	193,200	192,800		
	Interest	1,500	170	3,246	14,085	15,371	12,384	-	-
	Total:	**1,500**	**170**	**3,246**	**14,085**	**15,371**	**12,384**	**-**	**-**
200-00	**Impact Fees**								
	Beginning Acct. Balance 1/1/26	276,151	318,071	340,854	267,724	301,925	260,792	-	-
	New impact fees collected	41,690	41,690	30,321	26,530	18,950	49,270	26,530	26,530
	Interest	1,489	212	3,816	18,052	15,250	14,255	300	300
	Total:	**43,179**	**41,902**	**34,136**	**44,582**	**34,200**	**63,525**	**26,830**	**26,830**

2027 Town of Cedarburg Line Item Budget

Fund: **SPECIAL REVENUE**
Type: **Revenues (200-00)**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
200-00	**Environmental**								
	Beginning Acct. Balance 1/1/26	100,003	81,501	109,420	190,912	192,847	181,283	-	-
	Interest		-	-	-	9,619	-	-	-
	Total:		**-**	**-**	**-**	**9,619**	**-**	**-**	**-**
200-00	**Planning, Zoning, Municipal Code & Enforcement**								
Renamed 2025	Beginning Acct. Balance 1/1/26	36,918	85,949	87,018	90,842	95,776	449,939	-	-
	Interest		-	-	-	5,130	-	-	-
	Total:		**-**	**-**	**-**	**5,130**	**-**	**-**	**-**
200-00	**PW Facility**								
	Beginning Acct. Balance 1/1/26					167,678	174,966		
	Interest					8,336			
	Total:		**-**	**-**	**-**	**8,336**	**-**	**-**	**-**
200-00	**Interest Income**								
	Interest					2,102	1,221		
	Total:		**-**	**-**	**-**	**2,102**	**1,221**	**-**	**-**
200-00	**Transfer in from General Fund**								
		620,000	233,000	158,000	258,000	150,000	350,000		
	Total:	**620,000**	**233,000**	**158,000**	**258,000**	**150,000**	**350,000**	**-**	**-**
	TOTAL NEW REVENUE (not fund balance):	**668,003**	**275,951**	**205,134**	**365,978**	**265,799**	**644,854**	**176,830**	**176,830**

2027 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE
Type: Expenditures (200-00)

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
200-00	**Machinery**								
	Transfer to G. F. Natural Gas Pressure Washer								
	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)								
	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	
	2027: Transfer from SR Machinery Account for Equipment purchases: $161,000 20 Yard Patrol Truck Cab and Chassis (Replacement #15 - Model Year 2007); $52,000 Caterpillar G314 Sorting Grapple								213,000
	Total:	**25,932**	**128,295**	**61,988**	**-**	**-**	**-**	**75,000**	**213,000**

2027 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE
Type: Expenditures (200-00)

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 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:	-	-	-	-	-	-	-	-

2027 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE
Type: Expenditures (200-00)

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
200-00	**Impact Fees**								
	Transfer to General Fund Impact Fee Study 2022								
	Transfer to Capital Project Sports Complex						83,686		
	Transfer to General Fund for Fire Station 2	-	-	-	125,220	-	17,180	-	-
	Total:	**-**	**-**	**-**	**125,220**	**-**	**100,866**	**-**	**-**
200-00	**Environmental**								
	Legal Services	9,638	19,496	33,770	6,714	5,629	2,176	20,000	20,000
	Engineering	3,500	3,199	6,105	86,492	23,497	24,228	100,000	110,000
	Total:	**13,138**	**22,695**	**39,875**	**93,206**	**29,125**	**26,404**	**120,000**	**130,000**
200-00	**Five Corners Town Center**								
	Transfer to General Fund for Planning Projects, Ordinances						-	20,000	20,000
	Transfer to General Fund: Consulting Planner								20,000
	Transfer to General Fund: codification if needed								10,000
	Transfer to General Fund for 5 Corners Master Plan Update					-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**20,000**	**50,000**
200-00	**Debt Service**								
	Transfer Out					297,184			
	Total:	**-**	**-**	**-**	**-**	**297,184**	**-**	**-**	**-**
	EXPENDITURES TOTAL:	**39,070**	**457,658**	**151,837**	**218,425**	**326,310**	**127,270**	**215,000**	**393,000**

2027 Town of Cedarburg Line Item Budget

Special Revenue Fund ARPA

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenues	-	317,198	317,198	60,388	170,563	49,981	-	-
Expenditures	-	17,976	192,916	202,960	170,563	86,570	35,000	-
Balance Annual Net Rev/Exp	**$ -**	**$ 299,222**	**$ 124,282**	**$ (142,572)**	**$ 0**	**$ (36,589)**	**$ (35,000)**	**$ -**
Fund Balance 12/31/25: $26,835								

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 Eligbile 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.

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
205-00	**Federal ARPA Funds**								
	ARPA Allocation	-	317,198	317,198	-	170,563	49,981	-	-
	Interest Income				5,638				
	State Stormwater Grant				54,750				
	Total:		**317,198**	**317,198**	**60,388**	**170,563**	**49,981**	**-**	**-**
	TOTAL NEW REVENUE (not fund balance):	**-**	**317,198**	**317,198**	**60,388**	**170,563**	**49,981**	**-**	**-**

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
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		29,075	35,000	-
	Total:	-	**819**	**1,374**	**62,487**	**32,641**	**29,075**	**35,000**	-
205-00	**Town Facilities**								
	Town Facilities Approved Projects	-	-	68,081	124,880	137,922	4,081		
	Total:	-	-	**68,081**	**124,880**	**137,922**	**4,081**	-	-
205-00	**Transfer to General Fund - PR**								
	Transfer to General Fund	-	-	68,081	124,880	137,922	53,414		
	Total:	-	-	**68,081**	**124,880**	**137,922**	**53,414**	-	-
	EXPENDITURES TOTAL:	-	17,976	192,916	202,960	170,563	86,570	35,000	-

2027 Town of Cedarburg Line Item Budget

Capital Projects Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenues	502,895	20,000	-	5,369,300	1,020,322	620,800	365,595	1,800,000	350,000
Expenditures	675,378	211,275	11,315	2,094,480	1,159,325	2,786,992	559,432	1,815,500	645,179
Fund Balance 12/31/25:	**$ 890,834**								

* 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
********$344,000 GO Bond with PWSB occurred in 2026; payable in 2027

2027 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 Actual	2026 Budget	2027 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	19,848	-	-
	Total:	**-**	**-**	**-**	**-**	**104,460**	**127,185**	**19,848**	**-**	**-**
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 Dispersement	442,895								
		442,895	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
300-00-48110-000-001	**Interest - NonTaxable**									
	Interest				2,866	33,707	-	-	-	-
	Total:	**-**	**-**	**-**	**2,866**	**33,707**	**-**	**-**	**-**	**-**

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
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)			-	-		-	747	1,400,000	-
	Total:	**60,000**	**20,000**	**-**	**-**	**-**	**-**	**747**	**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 - 2025/2026/2027**									
	Town GO Note PWSB Loan 2025							345,000	-	-
	Town GO Note 2026								400,000	
Anticipated funds to be received before year end	Town GO Note 2027									350,000
		-	**-**	**-**	**-**	**-**	**-**	**345,000**	**400,000**	**350,000**
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**	**365,595**	**1,800,000**	**350,000**

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
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	58,141	-	-
		-	-	-	-					
	Total:	**-**	**-**	**-**	**43,271**	**165,649**	**412**	**58,141**	**-**	**-**
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**	**-**	**-**	**-**

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
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**	**-**	**-**	**-**	**-**

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
300-00-57230-134-006	**Cedar Creek Bridge Project**									
	Cedar Creek Bridge Construction									630,179
	Cedar Creek Bridge Replacement Design	-	-	-	-		-	30,163	55,500	-
	Total:	**-**	**-**	**-**	**-**		**-**	**30,163**	**55,500**	**630,179**
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, impovements, Equipment)		209,404	11,315						
	Korb Sports Complex Phase # 4 (Infrastructure $1.3 million)				677		159		1,400,000	
	Korb Equipment and Supplies							3,516	15,000	15,000
	Town Garbage Truck	289,424								
	Total:	**672,970**	**209,404**	**11,315**	**677**	**21,913**	**159**	**3,516**	**1,415,000**	**15,000**

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
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)							467,612		
	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**	**467,612**	**-**	**-**
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**	**559,432**	**1,815,500**	**645,179**

2027 Town of Cedarburg Line Item Budget

Debt Service Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenues	353,160	350,784	350,785	450,737	690,746	1,065,673	723,019	760,918	757,930
Expenditures	350,784	350,784	350,784	350,784	790,697	768,489	723,019	760,918	757,930
Balance	**2,376**	**(0)**	**1**	**99,952**		**297,184**	**0**	**0**	**(1)**
Fund Balance 12/31/25:	**$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 approximatly $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

******* August 2026: Town Board approved a 1-year note with PWSB to borrow $344,000 for capital roads, sealing, bridges, other capital equipment and facilities.

2027 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 Actual	2026 Budget	2027 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	723,019		
	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									
	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								343,475	341,950
	Tax Levy proceeds from PWSB GO Note $345,000 for roadwork and road sealing, bridge construction, capital equipment								362,814	
	Tax Levy proceeds from PWSB GO Note $344,000 for capital (capital roads, sealing, bridges, other capital equipment and facilities)									361,351
	Total:	**353,160**	**350,784**	**350,785**	**350,785**	**690,746**	**768,489**	**723,019**	**760,918**	**757,930**
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**	**757,930**	

2027 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 Actual	2026 Budget	2027 Budget
400-00-58100-000-000	**Principal**									
	State Trust Fund Loan Payment to **Capital Projects Account** Korb Sports Complex	311,661	305,569	316,387	327,461	571,987	608,320			
	State Trust Fund Loan Payment to **Capital Projects Account** 2023 Roads/Bridge/Equipment							299,731		
	State Trust Fund Loan Payment to **Capital Projects Account** Land Purchase STH 60							49,631	51,244	52,910
	2022 Promissory Notes Payment to **Capital Projects Account** Roads and Equipment							215,000	215,000	220,000
	2025 PWSB GO Note to **Capital Projects Account** roadwork and road sealing, bridge construction, capital equipment								345,000	
	2026 PWSB GO Note to **Capital Projects Account** (capital roads, sealing, bridges, other capital equipment and facilities)									344,000
	Total:	**311,661**	**305,569**	**316,387**	**327,461**	**571,987**	**608,320**	**564,362**	**611,244**	**616,910**
400-00-58200-000-000	**Interest**									
	State Trust Fund Loan Payment to **Capital Projects Account** 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 **Capital Projects Account** 2023 Roads/Equipment/Sports Complex							18,733		
	State Trust Fund Loan Payment to **Capital Projects Account** Land Purchase STH 60							4,998	3,385	1,720
	2022 Promissory Notes Payment to **Capital Projects Account** Roads and Equipment							134,925	128,475	121,950
	2025 PWSB GO Note to **Capital Projects Account** roadwork and road sealing, bridge construction, capital equipment								17,814	17,351
	2026 GO Note to **Capital Projects Account** TBD									
	Total:	**39,123**	**45,215**	**34,397**	**23,323**	**218,710**	**160,169**	**158,656**	**149,674**	**141,020**

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Budget
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**	**757,930**

2027 Town of Cedarburg Line Item Budget

Recreation Fund

	2026 Budget	2027 Budget
Revenues	143,950	160,910
Expenditures	143,950	160,910
Balance	(0)	(0)
Fund Balance 12/31/2025	**$214,186**	

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

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 9/1/2026	2026 Expected Year End	2027 Budget
500-00-48110-000-000	**Investment Income**									
			4,617		-	-	-	-	-	-
	Total:	**-**	**4,617**		**-**	**-**	**-**	**-**	**-**	**-**
500-00-48700-002-001	**Little League Sponsorships - CASH**									
	Business & individuals	18,300	16,650	10,800	16,000	23,335	19,000	19,050	19,050	20,500
	Total:	**18,300**	**16,650**	**10,800**	**16,000**	**23,335**	**19,000**	**19,050**	**19,050**	**20,500**
500-00-48700-002-002	**Little League Fees**									
Assumes 418 players	Baseball & softball 375 Baseball & 43 SB Players)	48,232	49,851	48,632	54,830	50,970	56,265	54,845	54,845	58,860
	Pitching clinic fees				-		-			-
	Tournament teams				1,000					
	Late Fees (35 @ $35)				875		875			1,225
	Total:	**48,232**	**49,851**	**48,632**	**56,705**	**50,970**	**57,140**	**54,845**	**54,845**	**60,085**
500-00-48700-002-003	**Little League Other Revenues**									
	Brewer ticket sales	14,705	8,298	7,877	6,000	5,808	6,000	15,160	15,160	6,000
	Field Rentals				8,000		8,500			8,500
	Chinooks ticket sales				100		100			100
	Spirit Wear Sales (Bring back in 2027)				25		100			100
	Softball Medal Invoices									200
	Use of Fund Balance (Infield mix & nets)				3,500					5,100
	Total:	**14,705**	**8,298**	**7,877**	**17,625**	**5,808**	**14,700**	**15,160**	**15,160**	**20,000**
500-00-48700-003-001	**Flag Football League Sponsorships**									
	Business & individuals	-	-	82	-	-	-	-	-	-
	Total:	**-**	**-**	**82**	**-**	**-**	**-**	**-**	**-**	**-**

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 9/1/2026	2026 Expected Year End	2027 Budget
500-00-48700-003-002	**Flag Football League Fees**									
115 players in 2026	Registration Fees (110 @ $82)	4,384	2,670	6,132	6,400	8,026	7,200	8,866	9,946	9,020
	Late Fees (15 @ $35)				350		350			525
	Total:	**4,384**	**2,670**	**6,132**	**6,750**	**8,026**	**7,550**	**8,866**	**9,946**	**9,545**
500-00-48700-003-003	**Flag Football League Other Revenue**									
	Spirit Wear	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
500-00-48700-006-002	**Track & Field Fees**									
72 participants in 2026	Track Fees (Assumes 70 participants @ $55/participant)	-	3,315	3,445	3,850	4,425	3,640	6,049	6,049	3,850
89 participants in 2026	Track Meet Only Participants (100 @ $30)				1,350		2,550			3,000
	Total:	**-**	**3,315**	**3,445**	**5,200**	**4,425**	**6,190**	**6,049**	**6,049**	**6,850**
500-00-48700-006-002	**Track & Field Sponsors**									
		-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
500-00-48700-007-002	**Fall Little League Fees**									
232 players in 2026	240 players @ $105 ($105 average league cost per player)	20,336	22,894	21,552	21,850	21,638	23,280	21,960	22,925	25,200
	Late Fees (20 @ $35)				700		700			700
	Total:	**20,336**	**22,894**	**21,552**	**22,550**	**21,638**	**23,980**	**21,960**	**22,925**	**25,900**
500-00-48700-008-002	**Soccer Fees**									
222 players in 2026	Assumes Participants 200 @ $87/Participant	8,538	9,933	11,002	12,320	14,093	14,760	17,519	17,519	17,400
	Late Fees (18 @ $35)				630		630			630
	Total:	**8,538**	**9,933**	**11,002**	**12,950**	**14,093**	**15,390**	**17,519**	**17,519**	**18,030**
	REVENUES TOTAL:	**114,496**	**118,229**	**109,521**	**137,780**	**128,295**	**143,950**	**143,447**	**145,494**	**160,910**

2027 Town of Cedarburg Line Item Budget

Fund: RECREATION
Type: Expenditures (500-00-55300)

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 9/1/2026	2026 Expected Year End	2027 Budget
	Transfer Out to General Fund									
500-00-55300-001-000	**Recreation Wages & Benefits**									
	CLL staff wages & benefits	30,612	45,547	52,199	42,120	57,468	43,086	37,229	55,926	45,752
	CFFL staff wages & benefits				2,406		2,456			3,066
	Track & Field wages & benefits				1,719		1,755			2,236
	Soccer wages & benefits				2,883		2,943			3,687
	Fall baseball wages & benefits				6,799		6,940			8,290
	Total Recreation Wages (Director and Korb Maintenance Emloyee)									
	Total:	**30,612**	**45,547**	**52,199**	**55,926**	**57,468**	**57,180**	**37,229**	**55,926**	**63,031**
500-00-55300-002-001	**Little League Program**									
	(Assumes 375 baseball and 43 softball players)									
	Helmets	32,014	27,966	27,030	200	26,272	400	26,991	32,000	400
	Helmets softball				200		200			200
	catchers mitts 1 @ $50				50		50			50
	catcher's equipment set (2@$200)				200		400			400
	shin guards				-		-			-
	chest protector				-		-			-
	throat guard				90		90			-
	Sof-Tee Balls				200		200			200
	Practice Baseballs 15 @ $30 each				300		450			600
	Game Baseballs 12 @ $50 each				600		600			600
	softballs 4 @ $75				300		300			300
	baseball uniform shirts (375) @ $26				9,750		9,750			9,750
	sewing patching ($1)				487		487			487
	baseball hats (375) @ $9.50				3,282		3,563			3,563
	softball uniform shirts (43) @ $25				1,656		1,075			1,075
	softball visors (43) @ $9.50				630		409			409
	patches (418) @ $2				830		836			836
	score books (10) @ $7				-		-			-
	Machine pitch tournament umpire wages (10 games @ $25)				250		250			250
	Player Pitch Tournament Umpires (5 Games @ $55)				275		275			275
	Intermediate Tournament Umpires (5 Games @ $65)				325		325			325
	tournament supplies (balls, awards, score books)				300		300			300
	Baseball/softball tournament teams				1,000		-			-

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 9/1/2026	2026 Expected Year End	2027 Budget	
	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		-			-	
	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	
	umpire wages (Intermediate 5 teams 2 umpires @ $30/$35)				1,650		1,650			1,650	
	umpire wages (4 minor softball 6 home games each 1 umpire @ $30)				480		480			480	
	umpire wages (1 major softball 6 home games each 1 umpire @ $30)				480		480			480	
	Umpire shirts 10 @ $15/shirt				200		200			150	
	Head Coach Shirts (40 @ $27)				-		-			-	
	Umpire FICA				210		210			210	
	Umpire Training (12 @$25+$10 Work Permit)				420		420			420	
	Little League insurance/Charter				3,900		3,900			3,900	
	Little League WI fee				2,200		2,200			2,200	
	First Aid Kits						-			-	
	Participation Awards				-		-			-	
	Pitching Machine (1 sling shot)				400		200			200	
	End of season parties				-		-			-	
	Promotions/ 4th of July/Banners				1,600		1,600			1,600	
	Clinics				-		-			-	
	Blue Sombrero 2.8%				-		-			-	
	Chinooks (1 event @ $700)				700		700			700	
	Little League Night ticket payment				3,250		3,250			3,250	
	Baseball tournaments (Uniforms, Hats, Coaches Gear & Entry Fee)				-		-			-	
	Softball Awards				300		300			300	
	Total:	**32,014**	**27,966**	**27,030**	**39,145**	**26,272**	**37,530**	**26,991**	**32,000**	**37,540**	

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 9/1/2026	2026 Expected Year End	2027 Budget
500-00-55300-002-004	**Little League - Facility**									
	Pitcher mounds (2)	7,909	10,960	4,900	100	14,191	100	8,860	10,200	475
	Replacment base stubs				-		100			100
	Home plate (1 in ground)				100		100			100
	Base sets (1)				200		200			200
	Base ground anchors (3)				-		-			-
	Kasten Artificial Turf Maintenance (New in 2026)				-		1,375			1,374
	Field lining chalk				-		500			500
	Field lining paint				200		200			200
	Grass Turf maintenance (3 fertilization/weed applications)				1,200		800			2,475
	Portable toilet rental (Shared with Football, Fall ball, & Soccer)				1,000		1,000			1,000
	Keys				200		200			200
	Field rental (Juniors Games)				400		400			400
	Seed/infield stone/mulch				1,500		1,500			1,500
	Equipment Depreciation				2,385		-			-
	Kasten Artificial Turf replacement fund				500		-			
	2 Sprinklers									120
	Capital Depreciation (Combined Kasten, Equipment starting in 2026)						2,270			2,000
	Machine maintenance				600		700			700
	WE Energies				400		500			550
	Lock Replacement				280		280			300
	Total:	**7,909**	**10,960**	**4,900**	**9,065**	**14,191**	**10,225**	**8,860**	**10,200**	**12,194**
500-00-55300-002-007	**Little League - Capital Outlay**									
	New Zero Turn Mower	-	-	42,678	-	-	-	-		
	Backstop Net Replacement at OHOW									1,600
	Infield Stone									3,500
	New Field Irrigation Wheel									
	Total:	**-**	**-**	**42,678**	**-**	**-**	**-**	**-**	**-**	**5,100**

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 9/1/2026	2026 Expected Year End	2027 Budget
500-00-55300-003-001	**Flag Football League - Program**									
	(Assumes 110 players)									
	flag belts (48 belts)	3,673	1,992	2,759	-	3,801	-	3,001	3,400	115
	flag football jerseys (jerseys @ $28.50 per jersey)				1,710		2,565			3,135
	flag football field marking cones (30)						-			-
	Whistles (20)				50		25			25
	Tees (4)				50		-			-
	Trophies/Medals				300		300			300
	Watches (4)				50		25			25
	footballs (10 balls @ $25)				250		250			250
	Background checks				50		50			250
	Mouthguards (80)				98		98			98
	Referees (championship Games)				240		235			235
	Blue Sombrero 2.8%				-		-			-
	Capital Depreciation (Combined Kasten, Equipment starting in 2026)				-		-			500
	Total:	**3,673**	**1,992**	**2,759**	**2,798**	**3,801**	**3,548**	**3,001**	**3,400**	**4,933**
500-00-55300-003-004	**Flag Football League - Facility**									
	Portable Toilet Rental	300	-	-	550	-	550	844	1,500	695
	Field lining paint				500		500			600
	Field Fertilization				496		496			251
	Field rental ($30 for 2 hours for 10 weeks) NA have own fields									
	Total:	**300**	**-**	**-**	**1,546**	**-**	**1,546**	**844**	**1,500**	**1,546**
500-00-55300-003-007	**Flag Football League - Capital**									
		-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 9/1/2026	2026 Expected Year End	2027 Budget
500-00-55900-005-001	**Track & Field - Program**									
	T-shirts @ $13 (161 participants)	-	1,482	1,597	1,430	2,084	2,015	2,520	2,560	2,093
	Meet entry fee						-			-
	Traveling Trophy Engraving				300		25			25
	Event Medals				700		800			800
	Facility Rental Practices				300		300			300
	Facility Rental Track Meet				250		250			250
	Background Checks				50		50			100
	Site supervisor wage				-		-			-
	Press Box Rental				50		50			50
	Hurdle Sets 2				121		121			250
	Cones 24@ $20				280		300			480
	Watches				-		50			50
	Misc				-		-			-
	Capital Depreciation (Combined Kasten, Equipment starting in 2026)				-		474			216
	Total:	**-**	**1,482**	**1,597**	**3,481**	**2,084**	**4,435**	**2,520**	**2,560**	**4,614**
500-00-56000-006-001	**Soccer**									
	Puggs Goals 2 sets at $109	4,143	4,443	4,552		3,799	-	6,299	12,376	218
	Size 3 Balls (U8 Age)				-		-			-
	Shirts $17/shirt (200 players)				2,400		3,060			3,400
	Field Paint				700		820			900
	Capital Depreciation (Combined Kasten, Equipment starting in 2026)				4,917		5,917			5,641
	Background Checks				50		50			500
	Field Fertilization				1,000		1,400			1,184
	Blue Sombrero 2.8%+$3 Admin Fees				-		-			800
	Equipment Rentals									-
	Portable Toilet Rental				1,000		1,200			1,700
	Whistles									
	Total:	**4,143**	**4,443**	**4,552**	**10,067**	**3,799**	**12,447**	**6,299**	**12,376**	**14,343**

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 9/1/2026	2026 Expected Year End	2027 Budget
500-00-56100-007-001	**Fall Little League**									
	Background Checks	10,073	10,887	7,658	50	9,010	50	1,593	16,950	400
	Baseballs				866		866			1,193
	Electricity				500		700			713
	Shirts (240 @ $18.50)				4,810		4,440			4,440
	Hats (240 @ $8.75)				1,750		2,100			2,100
	Umpires				1,200		1,200			1,200
	Aeration/Overseed				300		300			400
	Potrable Toilet Rental				1,000		1,000			1,000
	Infield Stone				2,000		2,000			2,500
	Kasten Artificial Turf Maintenance (New in 2026)						1,108			1,108
	Equipment Rentals									300
	Capital Depreciation (Combined Kasten, Equipment starting in 2026)				901		3,276			2,256
	Equipment Depreciation				2,375		-			-
	Total:	**10,073**	**10,887**	**7,658**	**15,752**	**9,010**	**17,040**	**1,593**	**16,950**	**17,610**
	EXPENDITURES TOTAL:	**88,723**	**103,277**	**143,374**	**137,780**	**116,625**	**143,950**	**87,337**	**134,912**	**160,910**

2027 Town of Cedarburg Line Item Budget

Special Revenue Fire & EMS

	2025 Budget	2026 Budget	2027 Budget
Revenues	428,867	280,749	221,018
Expenditures	-	-	-
Balance Annual Net Rev/Exp	**$ 428,867**	**$ 280,749**	**$ 221,018**
Fund Balance 12/31/25: $433,083 (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: $965,490 levy revenues minus $744,472 expenditures approved by joint Fire & EMS Committee, Town Board & Common Council = $221,018
balance for transfer
2028 Budget: Details to be added summer of 2027 during budget process.

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2025 Budget	2026 Budget	2027 Budget
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	221,018
	Total:	428,867	280,749	221,018
	TOTAL NEW REVENUE (not fund balance):	428,867	280,749	221,018

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2025 Budget	2026 Budget	2027 Budget
600-00	**Fire & EMS**			
	Transfer to General Fund for Fire & EMS shared service agreement 1/1/2024 - 12/31/2033	-	-	-
	Total:	**-**	**-**	**-**
	EXPENDITURES TOTAL:	**-**	**-**	**-**

2027 Town of Cedarburg Line Item Budget

Stormwater Utility

	2027 Budget
Revenues	196,422
Expenditures	168,548
Balance Annual Net Rev/Exp	**$ 27,874**
Fund Balance 12/31/26: $0 (New Fund 2027)	

The Town's Stormwater Utility Fund tracks funds effectively and transparently. The Fund reports the proceeds of the utility fee revenue/expenditure sources that are restrictted or committed for stormwater purposes.
Primary Functions:
1) Fee revenue collected per the Town Board approved Study October 5, 2026.
2) The stormwater utility budget is considered as part of the annual budget process before the Finance Committee and Town Board.

2027 Town of Cedarburg Line Item Budget

Fund: **ENTERPRISE - Stormwater Utility**
Type: **Revenues (700-00)**

Account	Description	2027 Budget
700-00	**Stormwater Utility**	
	Stormwater Utility Fee	**196,422**
	Total:	**196,422**
	TOTAL NEW REVENUE (not fund balance):	**196,422**

2027 Town of Cedarburg Line Item Budget

Fund: **ENTERPRISE - Stormwater Utility**
Type: **Expenditures (700-00)**

Account	Description	2027 Budget
700-00-53100-000-000	**Payroll - Director of Public Works**	
	Wages	11,446
700-00-53100-040-001	**FICA**	
	FICA	7,503
700-00-53100-040-002	**Wisconsin Retirement**	
	WRS	6,418
700-00-53100-040-003	**Health Insurance**	
	Health Insurance	26,400
700-00-53100-040-004	**Life Insurance**	
	ETF Life Insurance	118
700-00-51450-010-005	**HRA/Health Insurance Deductible**	
	HRA	4,532
700-00-53311-000-001	**Payroll - Highway Maintenance**	
		7,184
700-00-53311-000-005	**Payroll - Drainage Maintenance**	
		19,776
700-00-53311-000-013	**Payroll - Drainage Const**	
		7,000
700-00-53311-002-001	**Fuel Highway**	
	Fuel, oil, lubricants	8,240
700-00-53311-004-001	**Highway Maintenance**	
	Supplies & materials	4,460

2027 Town of Cedarburg Line Item Budget

Fund: **ENTERPRISE - Stormwater Utility**
Type: **Expenditures (700-00)**

Account	Description	2027 Budget
700-00-53311-004-005	**Drainage Maintenance (incl. drainage construction)**	
	Supplies & materials	13,905
700-00-53311-060-000	**Shop Supplies & Misc Parts**	
	Supplies and parts	5,150
700-00-53311-004-009	**Roadside Maintenance**	
	Supplies & materials	1,787
700-00-53311-010-000	**General Expenses - PW Garage**	
	Facilities maintenance expenses, supplies and materials	8,972
700-00-53311-060-001	**Equipment Maintenance/Service**	
	Equipment maintenance and service	8,240
700-00-53315-011-001	**General Expenses - Bridges**	
	Bridge expenses	5,150
700-00-53441-001-000	**WPDES Stormwater Permit**	
	WPDES related expenses	1,500
700-00-53441-002-000	**WPDES Stormwater Consulting**	
	Stormwater consulting, stormwater ordinances, utility study, enforcement assistance	3,090
700-00-53450-001-000	**Flood Control**	
	Sand and sand bags	515
700-00-53100-002-004	**Mapping**	
	GIS license, computer, mapping expenses and supplies, printers	82
700-00-57324-000-000	**Highway Outlay/New Equipment**	
	Equipment expenses and contributions to capital equipment purchases	7,725

2027 Town of Cedarburg Line Item Budget

Fund: **ENTERPRISE - Stormwater Utility**
Type: **Expenditures (700-00)**

Account	Description	2027 Budget
700-00-51500-000-000	**Financial Services**	
	Treasurer wages, related audit and book keeping	9,355
	Total:	**168,548**
	EXPENDITURES TOTAL:	**168,548**

Preserving Yesterday's Heritage for Tomorrow.

Capital Plan

2024 Budget	2024 Amended Budget	2025	2025 Amended Budget	2026	2026 DRAFT Amended Budget	2027	2028	2029	2030	2031
$72,953										
$315,000	$310,243									
$15,000	$15,000									
$285,000	$82,294									
$65,000	$61,356									
$40,000	$40,000									
$0	$73,154									
$0	$72,953									
$0	$204,000									
$65,000	$22,500									
$1,680,000	$2,150,000									
		$0	$310,243							
	2025/2026	$228,915	$228,915							
		$166,472	$166,472							
		$30,500	$75,000							
		$100,000	$60,000							
		$0	$5,200							
		$0	$500							
				$75,000	$75,000					
					$81,325					
				$345,000	$182,915					
					$37,483					
					$19,218					
					$72,953					
					$13,950					
					$36,320					
					$16,171					
					$16,762					
				$55,500	$55,500					
						$630,179				
						$161,000				
						$52,000				
						$20,032				
							$93,000			
								$35,000	Skid Steer	Mini Excavator
								$85,000		
								$90,000		
$2,465,000	**$3,031,500**	**$525,887**	**$846,330**	**$475,500**	**$607,597**	**$863,211**	**$93,000**	**$210,000**	**$0**	**$0**
$720,000	**$859,000**	**$395,387**	**$711,330**	**$75,000**	**$352,420**	**$213,000**	**$93,000**	**$175,000**	**$0**	**$0**
$1,745,000	**$2,172,500**	**$130,500**	**$135,000**	**$400,500**	**$255,177**	**$630,179**	**TBD**	**TBD**	**TBD**	**TBD**