

2027 General Fund Line Item Budget

Level: Taxes 100-00-41												
Account	Description	2020	2021	2022	2023	2024	2025	2025	2026	YTD	2026	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2026 7/17/2026	Est. Yr. End	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	2,446,088
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	2,446,088
100-00-41111-000-001	Omitted/ Machinery Property Taxes											
	Omitted Property Taxes/Chargeback	11,287	-	-	-	-	-	-	-	-	-	-
	Machinery Tax Repayment From State											
Total:		11,287	-	-	-	-	-	-	-	-	-	-
100-00-41113-000-000	Deliquent Pers Prop Retained											
		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	2,446,603

2027 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

YTD												
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
100-00-43533-000-000	Misc. State Grants											
	Forest Crop/Misc.	265	500	-	611	-	-	-	-	-	-	-
	COVID CARES FUNDS	61,861	-	-	-	-	-	-	-	-	-	-
	Exempt Personal Property Aid Act 59	4,985	-	4,985	4,985	4,985	4,985	4,985	4,985	4,985	4,985	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	2021	2022	2023	2024	2025	2025	2026	YTD	2026	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2026 7/17/2026	Est. Yr. End	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

YTD												
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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 Est. Yr. End	2027 Budget
										2026 7/17/2026		
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

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

2027 General Fund Line Item Budget

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

YTD												
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>YTD 2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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	2021	2022	2023	2024	2025	2025	2026	YTD	2026	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2026 7/17/2026	Est. Yr. End	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	116,111	122,846	121,640	125,197	129,592	144,456	144,117	149,688	149,270	149,270	148,059
	\$64.03 total annual											
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				-	292,656	307,322	306,387	321,849	324,065	324,065	337,090
	\$145.80 annual											
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				18,390	10,365	9,000	19,995	10,000	11,285	11,285	10,000
	Maintains cameras, gates, software											
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)				1,575	7,243	5,700	5,836	5,800	2,447	4,894	5,800
	Town/City Joint Owners (\$475/mo)											
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		
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2027 General Fund Line Item Budget

Level: Misc Revenues 100-00-48												
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	YTD	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
										<u>2026 7/17/2026</u>		
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	611	782	895	3,220	2,287	-	3,966	-	278	278	-
	NA per contract with Waste Management											
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	-	12,302	14,622	7,430	-	-	-	-	-	-	-
	Sale of Refuse Truck											
Total:		-	12,302	14,622	7,430	-	-	-	-	-	-	-

2027 General Fund Line Item Budget

Level: Misc Revenues 100-00-48

YTD												
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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	-	-	-	-	-	2,500	-	-	-	-	-
	Expense shown in Parks Account											
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	198,972	26,500

2027 General Fund Line Item Budget

Level: Other Financing Sources 100-00-49

[illegible]

2027 General Fund Line Item Budget

Level: Other Financing Sources 100-00-49

		YTD										
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 Machinery Account)											
	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 Planner											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 - Model Year 1997)						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 Excavator											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

		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>YTD 2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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 Assessment								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

		YTD										
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
100-00-51100-001-000	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

		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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	-	-	26,656	36,916	37,053	42,600	42,711	44,091	24,138	44,091	46,800
	(Partial Recreation Fund)											
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	720
	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	6,940

2027 General Fund Line Item Budget

Level: General Government 100-00-51

										YTD		
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

		YTD										
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
100-00-51400-004-003	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	4,000
	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	4,000
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			390
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	2,460

2027 General Fund Line Item Budget

Level: General Government 100-00-51

		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

		YTD										
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
100-00-51440-010-000	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			3,500
	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			600
	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	10,130
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

		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>YTD 2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

		YTD										
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
100-00-51610-002-002	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						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	926,258

2027 General Fund Line Item Budget

Level: Public Safety 100-00-52

		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>YTD 2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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
Total:		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

YTD												
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>YTD 2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

		2020	2021	2022	2023	2024	2025	2025	2026	YTD	2026	2027
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2026	Est. Yr. End	Budget
Account	Description									7/17/2026		
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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
100-00-51450-010-005	HRA/Health Insurance Deductible											
	Deductible reimbursements (DPW)					-	5,546	22,000	7,308	22,000	-	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											-7,184
Total:		128,091	140,421	85,315	113,936	152,289	139,500	84,881	139,500	40,972	139,500	132,316
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	24,000
	SWU Deduction											(19,776)
Total:		7,362	10,266	12,390	33,529	3,508	24,000	24,339	24,000	19,953	24,000	4,224
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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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											(7,000)
	Total:	4,562	992	953	4,127	-	7,000	10,525	7,000	2,222	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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
100-00-53311-002-000	Uniforms & Shoes Highway											
	Work Boot Allowance (\$200/DPW employee/yr)	1,932	3,575	3,194	3,252	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	220	754	961	715	8,869	1,000	1,369	1,000	4,604	4,604	1,000
	(CDL Certifications new employees 2024,2026)											
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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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 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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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	-

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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	1,571,223

CULTURE REC. ED 100-00-55

YTD

[illegible]

2027 General Fund Line Item Budget												
Level: CULTURE REC. ED 100-00-55		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>YTD 2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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



		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
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

[illegible]

2027 General Fund Line Item Budget

Level: CAPITAL OUTLAY 100-00-57

		YTD										
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
	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

YTD												
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Est. Yr. End</u>	<u>2027 Budget</u>
100-00-59900-000-000	General Fund Reserve Transfer	-	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-59900-001-000	Misc. General Gov't											
	Compensation Plan Implementation Funds	-	-	-	-	-	-	-	-	508	-	105,244
Total:		-	-	-	-	-	-	-	-	508	-	105,244
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	150,000
	Transfer for Prochnow Expenses				8,000		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	379,018
	OTHER FIN. USES TOTAL:	620,000	233,000	158,000	258,000	447,184	586,867	928,867	438,749	202,751	438,749	484,262

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 1-1-2026 \$673,000)
- 3) Utility Bonds (neutral account to hold work bonds in the Town)
- 4) Impact Fee's (kept separate from General Fund Revenue)
- 5) Environmental Impact (tracking of expenses for Prochnow EPA action)

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 in 2023 and 2024 due to funds coming from the Capital Account \$5 million notes			Note: None					
	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 (purchased 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 Five Corners Stormwater Engineering Study *Project not completed in 2016								
	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 Eligible Expenditures can be reviewed by Baker Tilly per contract, with Town Board approval.
- 3) Town ARPA allocation: \$634,396.11
- 4) The funds were 100% obligated by December 31, 2024 and must be spent by December 31, 2026.
- 5) Baker Tilly has been contracted for ARPA assistance, including advising and reporting per Federal rules.

2027 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE - ARPA									
Type: Revenues (205-00)									
<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
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	-

	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									

** 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									
Total:		442,895	-	-	-	-	-	-	-	-	-
300-00-48110-000-001	Interest - NonTaxable										
	Interest					2,866	33,707	-	-	-	-
Total:		-	-	-	2,866	33,707	-	-	-	-	

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
300-00-48110-000-006	Bond Proceeds - 2022									
	Town Promissory Notes 2022				5,000,000	64,724	-	-	-	-
		-	-	-	5,000,000	64,724	-	-	-	-
300-00-48110-000-007	Korb Sports Complex Donation									
	Korb Family			-	-		-	-	-	-
	Anonymous Donation			-	-		-	-	-	-
	Margery Uihlein Family			-	-		-	-	-	-
	Orthopaedic Hospital Donation	60,000	20,000	-	-		-	-	-	-
	Other Donations (ex. Concessions stand, path, lights)			-	-		-	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)

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
300-00-57203-137-000	Land Purchase									
	8611 STH Land Purchase				250,404					
		-	-	-	-					
Total:		-	-	-	250,404		-	-	-	-
300-00-57230-134-000	Road Projects									
	Town Road Projects 2022				1,153,257					
	Town Road Projects 2023									
	Town Road Projects 2024					241,880	1,734,251			
	Town Road Projects 2025									
	Town Road Projects 2026 Road Sealing							-	345,000	-
Total:		-	-	-	1,153,257	241,880	1,734,251	-	345,000	-
300-00-57230-134-002	Road Projects Cedar Sauk Road									
	Cedar Sauk Road Project				43,271	165,649	412	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	-	-	-

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
300-00-57230-134-004	Road Projects Sherman Road									
	Sherman Road Project	-	-	-	294,423	-	-	-	-	-
Total:		-	-	-	294,423		-	-	-	-

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

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
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, improvements, 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

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
300-00-57300-100-000	Equipment Purchase									
	Sports Complex Wage (DPW)	2,408	1,871	-	-					
	2023 equipment: \$250,000 patrol truck, \$190,000 roadside tractor w/flail mower, \$50,000 brine tanks x (4) for patrol trucks, \$80,000 for a 1-ton dump truck tree trimming truck, \$71,541 for a boom mower attachment, \$12,000 irrigation system					520,214				
	2024 equipment: \$285,000 patrol truck, \$315,000 loader, \$65,000 outfit patrol truck #10 anti-icing tank, \$40,000 mower for the Korb Sports Complex, \$15,000 for water wheel for the Korb Sports Complex (\$720,000 minus \$55,000 from Rec Fund Balance and minus \$350,000 from Machinery and Equipment account)						475,370			
	2025 Equipment purchases: \$400,000 (minus \$200,000 coming from Special Revenue Account) 20 yd Patrol Truck (plow, wing, underbody, v-box salter) Replacement #12 - Model Year 2004, & 1-Ton Dump Forestry Aerial Equipment & Accessories (Replacement #30 - Model Year 1997)							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	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	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 12/31/24:	\$0								

Notes

- *Town Board approved paying off both GO Promissory Notes early to avoid \$42,000 of interest during the 2017 Budget process.
- ** June 2018: Town Board took action to borrow \$1.6 million for the Korb Sports Complex. The Town moved the \$1,600,000 proceeds into the Capital Projects account for the project. The note was on a 5-year repayment process of approximately \$350,784/year due March 15th of each year until 2023.
- ***2020 transfer in of impact fee funds to be transferred to Capital Projects Fund
- ****October 2021 Town Board approved borrowing \$5,000,000 for road and equipment capital projects. The \$5 million proceeds will be moved into the Capital Projects account for the projects. The notes are based on a 10 year repayment process (must refinance). Payment cost per year based upon borrowing issued in 2022 with payments beginning in 2023.
- ***** April 2022: Town Board took action to borrow \$249,900 for STH 60 land purchase for redevelopment Town Center. The note is on a 5-year repayment process of 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
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2027 Town of Cedarburg Line Item Budget

Fund: DEBT SERVICE										
Type: Expenditures (400-00-58)		2019	2020	2021	2022	2023	2024	2025	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
400-00-58100-000-000	Principal									
	State Trust Fund Loan Payment to <u>Capital Projects Account</u> Korb Sports Complex	311,661	305,569	316,387	327,461	571,987	608,320			
	State Trust Fund Loan Payment to <u>Capital Projects Account</u> 2023 Roads/Bridge/Equipment							299,731		
	State Trust Fund Loan Payment to <u>Capital Projects Account</u> Land Purchase STH 60							49,631	51,244	52,910
	2022 Promissory Notes Payment to <u>Capital Projects Account</u> Roads and Equipment							215,000	215,000	220,000
	2025 PWSB GO Note to <u>Capital Projects Account</u> roadwork and road sealing, bridge construction, capital equipment								345,000	
	2026 PWSB GO Note to <u>Capital Projects Account</u> (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 <u>Capital Projects Account</u> Korb Sports Complex	39,123	45,215	34,397	23,323	218,710	160,169			
Pre-Pay request submitted to BCPL	State Trust Fund Loan Payment to <u>Capital Projects Account</u> 2023 Roads/Equipment/Sports Complex							18,733		
	State Trust Fund Loan Payment to <u>Capital Projects Account</u> Land Purchase STH 60							4,998	3,385	1,720
	2022 Promissory Notes Payment to <u>Capital Projects Account</u> Roads and Equipment							134,925	128,475	121,950
	2025 PWSB GO Note to <u>Capital Projects Account</u> roadwork and road sealing, bridge construction, capital equipment								17,814	17,351
	2026 GO Note to <u>Capital Projects Account</u> TBD									
Total:		39,123	45,215	34,397	23,323	218,710	160,169	158,656	149,674	141,020

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

Type: Revenues (500-00-)		YTD								
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	33,650	33,650	20,500
	Total:	18,300	16,650	10,800	16,000	23,335	19,000	33,650	33,650	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	560	560	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	560	560	20,000
500-00-48700-003-001	Flag Football League Sponsorships									
	Business & individuals	-	-	82	-	-	-	-	-	-
	Total:	-	-	82	-	-	-	-	-	-

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 9/1/2026</u>	<u>2026 Expected Year End</u>	<u>2027 Budget</u>
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 Expected Year End	2027 Budget
								2026 7/17/2026		
500-00-55300-001-000	Transfer Out to General Fund									
	Recreation Wages & Benefits									
	CLL staff wages & benefits	30,612	45,547	52,199	42,120	57,468	43,086	28,515	55,926	47,426
	CFFL staff wages & benefits				2,406		2,456			2,726
	Track & Field wages & benefits				1,719		1,755			1,963
	Soccer wages & benefits				2,883		2,943			3,271
	Fall baseball wages & benefits				6,799		6,940			7,572
	Total Recreation Wages (Director and Korb Maintenance Employee)									
Total:		30,612	45,547	52,199	55,926	57,468	57,180	28,515	55,926	62,959
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	26,161	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		-			-

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>	<u>2026</u> <u>7/17/2026</u>	<u>2026</u> <u>Expected Year End</u>	<u>2027</u> <u>Budget</u>
	Tournament baseball jerseys (12 @ \$20)				-		-			-
	Tournament baseball hats (15 @ \$20)				-		-			-
	Softball Tournament entry fees (3 @ \$150 each)				-		-			-
	Tournament softball jerseys (12 @ \$18)				-		-			-
	Tournament softball visors (15 @ \$9)				-		-			-
	Balls (2 dozen)				-		-			-
	umpire gear (3 Sets)				450		-			-
	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	26,161	32,000	37,540

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Expected Year End</u>	<u>2027 Budget</u>
500-00-55300-002-004	Little League - Facility									
	Pitcher mounds (2)	7,909	10,960	4,900	100	14,191	100	7,901	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			800
	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	7,901	10,200	10,519
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

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Expected Year End</u>	<u>2027 Budget</u>
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			489
Total:		-	1,482	1,597	3,481	2,084	4,435	2,520	2,560	4,887
500-00-56000-006-001	Soccer									
	Puggs Goals 2 sets at \$109	4,143	4,443	4,552		3,799	-	1,935	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			1,600
	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	1,935	12,376	14,759

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 7/17/2026</u>	<u>2026 Expected Year End</u>	<u>2027 Budget</u>
500-00-56100-007-001	Fall Little League									
	Background Checks	10,073	10,887	7,658	50	9,010	50	1,025	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			2,974
	Equipment Depreciation				2,375		-			-
Total:		10,073	10,887	7,658	15,752	9,010	17,040	1,025	16,950	18,328
EXPENDITURES TOTAL:		88,723	103,277	143,374	137,780	116,625	143,950	68,553	134,912	160,910

2027 Town of Cedarburg Line Item Budget

Special Revenue Fire & EMS				
		2025	2026	2027
		Budget	Budget	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)

<u>Account</u>	<u>Description</u>	<u>2025 Budget</u>	<u>2026 Budget</u>	<u>2027 Budget</u>
600-00	Fire & EMS			
	Transfer in from General Fund for Fire & EMS shared service agreement 1/1/2024 - 12/31/2033	428,867	280,749	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)

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

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 restricted 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)

<u>Account</u>	<u>Description</u>	<u>2027 Budget</u>
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)

<u>Account</u>	<u>Description</u>	<u>2027 Budget</u>
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
700-00-51500-000-000	Financial Services	

2027 Town of Cedarburg Line Item Budget

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

<u>Account</u>	<u>Description</u>	<u>2027 Budget</u>
	Treasurer wages, related audit and book keeping	9,355
Total:		168,548
EXPENDITURES TOTAL:		168,548