GENERAL FUND REVENUES	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 as of 7/17/2026	2026 Est. Year End Total	2027 Budget	% Change '26-'27
Taxes	1,871,641	1,707,491	1,714,447	2,441,199	2,443,091	2,471,057	2,471,111	2,471,111	2,461,563	-0.4%
Intergovernmental Revenues	334,616	521,383	529,836	572,138	576,103	619,730	216,690	628,341	673,006	8.6%
Licenses & Permits	152,950	122,670	168,598	121,680	174,892	121,955	81,673	126,776	121,955	0.0%
Fines, Forfeits & Penalties	20	250	-	250	-	250	-	-	250	0.0%
Public Charges for Services	160,991	434,629	457,667	476,008	487,793	496,866	491,553	495,740	510,479	2.7%
Misc. Revenues	182,262	32,500	271,546	21,000	232,116	26,500	115,390	173,972	26,500	0.0%
Other Financing Sources	325,220	413,000	297,184	280,000	164,056	175,000	12,215	12,215	323,000	84.6%
TOTAL REVENUES	**$ 3,027,700**	**$ 3,231,923**	**$ 3,439,278**	**$ 3,912,275**	**$ 4,078,051**	**$ 3,911,359**	**$ 3,388,631**	**$ 3,908,155**	**$ 4,116,753**	**5.3%**
EXPENDITURES										
General Government	641,825	784,224	692,424	871,502	701,893	909,535	391,275	818,955	1,010,809	11.1%
Public Safety	397,402	447,290	476,731	670,272	687,337	822,711	385,529	834,704	889,692	8.1%
Public Works	1,308,147	1,491,459	1,267,603	1,568,629	1,379,079	1,642,844	662,093	1,615,671	1,654,184	0.7%
Culture, Recreation & Ed.	4,245	5,000	4,333	7,500	1,235	5,000	362	4,500	5,500	10.0%
Conservation & Development	3,465	3,325	3,285	3,505	3,030	3,520	3,195	3,345	3,550	0.9%
Capital Outlay	-	354,000	-	204,000	161,114	89,000	53,601	89,000	222,000	149.4%
Other Financing Uses	258,000	150,000	447,184	586,867	928,867	438,749	202,751	438,749	331,018	-24.6%
TOTAL EXPENDITURES	**$ 2,613,084**	**$ 3,235,298**	**$ 2,891,560**	**$ 3,912,275**	**$ 3,862,554**	**$ 3,911,359**	**$ 1,698,807**	**$ 3,804,924**	**$ 4,116,753**	**5.3%**

2027 General Fund Line Item Budget

Level: Taxes 100-00-41

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-41111-000-000	**Town Portion Property Taxes**											
	Tax Levy less debt service	1,794,478	1,812,457	1,828,989	1,869,570	1,706,119	2,439,827	2,439,827	2,470,542	2,470,542	2,470,542	2,461,048
	Total:	**1,794,478**	**1,812,457**	**1,828,989**	**1,869,570**	**1,706,119**	**2,439,827**	**2,439,827**	**2,470,542**	**2,470,542**	**2,470,542**	**2,461,048**
100-00-41111-000-001	**Omitted/ Machinery Property Taxes**											
	Omitted Property Taxes/Chargeback Machinery Tax Repayment From State	11,287	-	-	-	-	-	-	-	-	-	-
	Total:	**11,287**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-41113-000-000	**Deliquent Pers Prop Retained**											
		4,351	1,920	-	-	-	-	-	-	-	-	-
	Total:	**4,351**	**1,920**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-41150-000-000	**Crop/Managed Forest Land Tax**											
	Crop/Managed Forest Land Tax	1,490	44	6,095	1,024	7,281	325	2,217	325	379	379	325
	Total:	**1,490**	**44**	**6,095**	**1,024**	**7,281**	**325**	**2,217**	**325**	**379**	**379**	**325**
100-00-41160-000-000	**Tax Settlement/Woodland Tax**											
	Tax Settlement/Woodland Tax	-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-41900-000-000	**Annexation Tax Revenue**											
		428	428	1,047	1,047	1,047	1,047	1,047	190	190	190	190
	Total:	**428**	**428**	**1,047**	**1,047**	**1,047**	**1,047**	**1,047**	**190**	**190**	**190**	**190**
	TAXES TOTAL:	**1,812,033**	**1,814,848**	**1,836,131**	**1,871,641**	**1,714,447**	**2,441,199**	**2,443,091**	**2,471,057**	**2,471,111**	**2,471,111**	**2,461,563**

2027 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-43410-000-000	**State Shared Revenues**											
	State shared revenue Existing Aid	71,430	71,421	71,418	71,414	237,360	72,783	242,797	75,257	-	251,034	76,837
	Utility Aid						244		233			284
	State shared revenue Supplemental Aid						169,771		175,544			179,231
	Total:	**71,430**	**71,421**	**71,418**	**71,414**	**237,360**	**242,798**	**242,797**	**251,034**	**-**	**251,034**	**256,352**
100-00-43410-000-001	**Exempt Computer Aid**											
	Exempt Computer Aid	1,874	1,874	1,874	1,874	1,874	1,874	1,874	1,874	-	1,874	1,874
	Total:	**1,874**	**1,874**	**1,874**	**1,874**	**1,874**	**1,874**	**1,874**	**1,874**	**-**	**1,874**	**1,874**
100-00-43410-003-000	**Natural Resource - Forest Crop**											
	Forest Crop	-	-	-	35	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**35**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-43420-000-000	**Fire Insurance/Rebate**											
		35,367	35,994	38,281	42,275	48,361	48,000	51,678	50,000	58,318	58,318	55,000
	Total:	**35,367**	**35,994**	**38,281**	**42,275**	**48,361**	**48,000**	**51,678**	**50,000**	**58,318**	**58,318**	**55,000**
100-00-43531-000-000	**State Highway Aid**											
	General Transportation Aids (GTA)	175,025	240,888	223,168	188,305	216,551	249,033	249,033	286,388	143,194	286,388	329,347
	Covered Bridge Road Project Grant											
	Total:	**175,025**	**240,888**	**223,168**	**188,305**	**216,551**	**249,033**	**249,033**	**286,388**	**143,194**	**286,388**	**329,347**

2027 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-43533-000-000	**Misc. State Grants**											
	Forest Crop/Misc.	265	500	-	611	-	-	-	-	-	-	-
	COVID CARES FUNDS	61,861	-	-	-	-	-	-	-	-	-	-
	Exempt Personal Property Aid Act 59	4,985	-	4,985	4,985	4,985	4,985	4,985	4,985	4,985	4,985	4,985
	Exempt Personal Property Aid Act 12						5,099	5,099	5,099	5,099	5,099	5,099
	State Audit Reimbursement	-	-	-	-	-	-	-	-	-	-	-
	Invasive Species Grant											
	Total:	**67,112**	**500**	**4,985**	**5,596**	**4,985**	**10,084**	**10,084**	**10,084**	**10,084**	**10,084**	**10,084**
100-00-43534-000-000	**State TRIP Grant**											
		-	14,430	-	-	-	-	-	-	-	-	-
	Total:	**-**	**14,430**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-43545-000-000	**State Recycling Grant**											
	State Recycling Grant	5,082	5,101	5,087	5,090	5,097	4,800	5,094	4,800	5,094	5,094	4,800
	Total:	**5,082**	**5,101**	**5,087**	**5,090**	**5,097**	**4,800**	**5,094**	**4,800**	**5,094**	**5,094**	**4,800**
100-00-43620-000-000	**In Lieu of Conserv Lands**											
	In Lieu of Conserv Lands	16	16	-	-	65	16	-	16	-	16	16
	Total:	**16**	**16**	**-**	**-**	**65**	**16**	**0**	**16**	**-**	**16**	**16**
100-00-43650-000-000	**Forest Land/State**											
	Forest Land/State	55	-	65	1,373	-	55	-	55	-	55	55
	Total:	**55**	**-**	**65**	**1,373**	**-**	**55**	**0**	**55**	**-**	**55**	**55**

2027 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

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

2027 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44

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

2027 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44

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

2027 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44

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

2027 General Fund Line Item Budget

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

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

2027 General Fund Line Item Budget

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

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

2027 General Fund Line Item Budget

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

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

2027 General Fund Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-46600-000-000	**Telecommunication Tower**											
	Pleasant Valley Tower (2023)				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**

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

2027 General Fund Line Item Budget

Level: Misc Revenues 100-00-48

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-48110-000-007	**Environmental Account**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-	-	-	-
100-00-48110-000-008	**Fire Station Money Market Acct.**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-	-	-	-
100-00-48110-000-009	**Interest-Other**											
	Property tax payment interest	32,802	553	4,526	1,108	179	-	335	-	80	160	-
	Total:	**32,802**	**553**	**4,526**	**1,108**	**179**	**-**	**335**	**-**	**80**	**160**	**-**
100-00-48307-000-000	**Recycling Income**											
	Proceeds from vendor sale of recyclables NA per contract with Waste Management	611	782	895	3,220	2,287	-	3,966	-	278	278	-
	Total:	**611**	**782**	**895**	**3,220**	**2,287**	**-**	**3,966**	**-**	**278**	**278**	**-**
100-00-48308-000-000	**Cable TV Franchise Fee**											
	Dish/DirecTV	39,821	31,101	31,855	31,110	30,825	1,500	30,177	1,500	13,691	23,500	1,500
	Spectrum/Charter						14,000		22,000			22,000
	Total:	**39,821**	**31,101**	**31,855**	**31,110**	**30,825**	**15,500**	**30,177**	**23,500**	**13,691**	**23,500**	**23,500**
100-00-48309-000-000	**Sale of Equip & Property**											
	Misc. Surplus Equipment per schedule Sale of Refuse Truck	-	12,302	14,622	7,430	-	-	-	-	-	-	-
	Total:	**-**	**12,302**	**14,622**	**7,430**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2027 General Fund Line Item Budget

Level: **Misc Revenues 100-00-48**

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

2027 General Fund Line Item Budget

Level: Other Financing Sources 100-00-49

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

2027 General Fund Line Item Budget

Level: Other Financing Sources 100-00-49

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-49400-000-000	**Transfers from Special Revenue Fund**											
	Transfer from Machinery Account for equipment itemized below ($125,000 minus $75,000 for Machinery Account)	25,932	102,395							-	-	
	Tranfer from Machinery Account for Wheeled excavator ($110,000 piece minus $75,000 for 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	

2027 General Fund Line Item Budget

Level: Other Financing Sources 100-00-49

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-49500-000-001	**Sale of Property**											
	Refuse Truck/Surplus Equipment Sale				200,000			9,775		8,481	8,481	
	Total:	**-**	**-**	**-**	**200,000**	**-**	**-**	**9,775**	**-**	**8,481**	**8,481**	**-**
100-00	**Use of Fund Balance**											
	Impact Fee Study/Needs 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

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

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51110-004-001	**Expenses - Board of Appeals**											
	Training & Misc. expenses	-	-	-	-	-	500	-	500	-	-	500
	Total:	**-**	**-**	**-**	**-**	**-**	**500**	**-**	**500**	**-**	**-**	**500**
100-00-51110-005-001	**Expenses - Landmarks Com.**											
	Preservation Award & Historic marker expenses	-	-	-	-	766	2,500	267	2,500	1,057	2,500	2,500
	Misc. Expenses						500		500			500
	Total:	**-**	**-**	**-**	**-**	**766**	**3,000**	**267**	**3,000**	**1,057**	**2,500**	**3,000**
100-00-51110-040-001	**Legislative FICA**											
		1,630	1,643	1,551	2,068	1,677	2,300	1,574	2,300	1,181	2,300	2,525
	Total:	**1,630**	**1,643**	**1,551**	**2,068**	**1,677**	**2,300**	**1,574**	**2,300**	**1,181**	**2,300**	**2,525**
100-00-51300-000-000	**Town Attorney - General**											
	General Matters	28,889	38,121	32,134	24,505	21,507	46,000	28,297	46,000	26,789	50,000	46,000
	Prochnow	18,124					4,000		4,000			4,000
	Total:	**47,013**	**38,121**	**32,134**	**24,505**	**21,507**	**50,000**	**28,297**	**50,000**	**26,789**	**50,000**	**50,000**
100-00-51400-000-000	**Payroll - Town Administrator**											
	Wages	96,649	115,879	130,851	157,406	160,888	144,809	169,601	149,877	103,565	149,877	170,000
	Total:	**96,649**	**115,879**	**130,851**	**157,406**	**160,888**	**144,809**	**169,601**	**149,877**	**103,565**	**149,877**	**170,000**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51400-000-001	**Payroll - Deputy Clerk**											
	Wages	22,292	20,082	9,868	20,867	25,286	24,757	27,070	25,630	14,103	28,000	35,000
	Total:	**22,292**	**20,082**	**9,868**	**20,867**	**25,286**	**24,757**	**27,070**	**25,630**	**14,103**	**28,000**	**35,000**
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	90,000
	Total:	**38,012**	**47,596**	**50,281**	**59,548**	**60,982**	**62,842**	**66,296**	**74,520**	**39,849**	**74,520**	**90,000**
100-00-51400-000-003	**Payroll - Overtime**											
	Misc Overtime	-	-	-	-	-	2,000	-	2,000	-	-	1,000
	Total:	**-**	**-**	**-**	**-**	**-**	**2,000**	**-**	**2,000**	**-**	**-**	**1,000**
100-00-51400-000-005	**Payroll - Director of Parks & Recreation**											
	Wages (Partial Recreation Fund)	-	-	26,656	36,916	37,053	42,600	42,711	44,091	24,138	44,091	58,500
	Total:	**0**	**0**	**26,656**	**36,916**	**37,053**	**42,600**	**42,711**	**44,091**	**24,138**	**44,091**	**58,500**
100-00-51400-000-006	**Payroll - Intern**											
		1,077	-	-	-	-	2,500	-	2,500	-	2,000	2,500
	Total:	**1,077**	**-**	**-**	**-**	**-**	**2,500**	**-**	**2,500**	**-**	**2,000**	**2,500**
100-00-51400-001-001	**Professional Membership**											
	APA Annual Membership - Admin	4,144	4,485	4,954	5,543	5,216	350	5,847	720	4,875	6,550	800
	AICP Cert - Admin						610		-			-
	ICMA/WCMA Annual Membership - Admin						1,400		1,500			1,500
	Notary Annual Fee - Clerk & Deputy Clerk						300		300			300
	MEA-SEW HR								30			30
	WI Municipal Clerks Assoc. - Clerk						100		100			100
	Park & Rec. Dir. Certification Maintenance						1,020		900			1,000
	Ozaukee Econ Dev						1,500		1,500			1,500
	WI Towns Assoc						1,435		1,500			1,790
	Total:	**4,144**	**4,485**	**4,954**	**5,543**	**5,216**	**6,715**	**5,847**	**6,550**	**4,875**	**6,550**	**7,020**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

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

2027 General Fund Line Item Budget

Level: General Government 100-00-51

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

2027 General Fund Line Item Budget

Level: General Government 100-00-51

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

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51440-000-000	**Elections Payroll**											
	3 elections 18 inspectors x 14.5 hrs = 1044 hours @$11.52	13,573	6,246	13,756	5,837	11,586	5,620	5,646	11,600	4,258	16,500	9,020
	3 elections, 5 Chief inspectors x 22 hrs = 440 hrs @ $16.20						3,350		6,900			5,346
	Election Inspector training: 2 hours regular workers x 45 workers						990		1,402			1,040
	Misc Election Expenses						1,000		1,000			1,000
	Reserve for future election years						6,500					
	Total:	**13,573**	**6,246**	**13,756**	**5,837**	**11,586**	**17,460**	**5,646**	**20,902**	**4,258**	**16,500**	**16,406**
100-00-51440-005-003	**Web Page Maintenance**											
	TownWeb hosting	1,776	1,548	1,656	2,099	1,740	1,800	10,456	2,600	-	2,600	2,600
	Note: 2025 Redesign Board Approved											
	Total:	**1,776**	**1,548**	**1,656**	**2,099**	**1,740**	**1,800**	**10,456**	**2,600**	**0**	**2,600**	**2,600**
100-00-51440-010-000	**Elections Expenses/Supplies**											
	Food for 3 elections	9,204	5,335	5,090	4983.35	10,845	1,250	5,922	1,300	3,768	10,000	1,300
	Notice, memory cards, ballots, coding, supplies						3,500		3,500			3,290
	Warranty/maint. machines (2)						1,000		1,000			1,000
	Annual Data Service Agreement & Hardware Maintenance (2 machines)						350		350			350
	Firmware agreement machines (2)						580		600			620
	Travel/training/onsite certification						450		450			450
	Modems						430		430			430
	Elections Postage						2,000		2,000			2,000
	Facility Rental Ozaukee Pavillion (new)						250		250			250
	Polling signage						250		250			250
	Voting booths						-		-			-
	Early-vote ballot boxes						-		-			-
	Total:	**9,204**	**5,335**	**5,090**	**4,983**	**10,845**	**10,060**	**5,922**	**10,130**	**3,768**	**10,000**	**9,940**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51450-010-001	**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**
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**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51500-000-000	**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 Funds											(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	27,200
	Total:	**12,399**	**7,215**	**11,031**	**11,530**	**11,644**	**11,841**	**23,901**	**23,681**	**17,561**	**23,681**	**27,200**
100-00-51520-002-000	**Software Support**											
	Tax collection and dog licenses	2,250	1,347	-	3,383	3,424	700	3,660	800	2,900	3,400	800
	Accounting & Payroll						2,700		2,900			3,100
	Total:	**2,250**	**1,347**	**-**	**3,383**	**3,424**	**3,400**	**3,660**	**3,700**	**2,900**	**3,400**	**3,900**
100-00-51520-004-000	**Expenses - Treasurer**											
	Various bank fees	367	2,691	4,207	3,072	3,641	750	4,766	750	66	5,000	750
	Tax bill preparation						4,000		4,000			4,000
	Training						842		1,000			1,000
	Total:	**367**	**2,691**	**4,207**	**3,072**	**3,641**	**5,592**	**4,766**	**5,750**	**66**	**5,000**	**5,750**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51530-002-000	**Expenses - Assessment**											
	WI DOR fee to assess manuf prop.	-	253	241	225	230	300	462	500	10	500	500
	Total:	**-**	**253**	**241**	**225**	**230**	**300**	**462**	**500**	**10**	**500**	**500**
100-00-51530-011-000	**Assessor Contract**											
	Annual Assessor Contract (extra month paid '24)	19,800	19,800	19,250	21,000	22,750	22,200	24,050	22,200	11,100	22,200	22,200
	Total:	**19,800**	**19,800**	**19,250**	**21,000**	**22,750**	**22,200**	**24,050**	**22,200**	**11,100**	**22,200**	**22,200**
100-00-51550-010-001	**FICA - Treasurer**											
	Combined Treasurer w/Payroll AP in 2025	703	718	823	857	875	910	1,532	1,850	1,343	1,800	2,085
	Total:	**703**	**718**	**823**	**857**	**875**	**910**	**1,532**	**1,850**	**1,343**	**1,800**	**2,085**
100-00-51610-002-000	**Town Hall Interior Maintenance**											
	Contractual cleaning service	5,128	13,275	7,920	8,758	7,677	7,725	9,312	8,035	4,513	12,000	8,275
	Interior Paint/Chairs/Rugs	3,387					3,000		2,500			2,500
	Misc						4,000		3,783			4,000
	Total:	**8,515**	**13,275**	**7,920**	**8,758**	**7,677**	**14,725**	**9,312**	**14,318**	**4,513**	**12,000**	**14,775**
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
	One-Time Exterior Maintenance Project											28,000
	Total:	**513**	**228**	**109**	**1,624**	**166**	**3,000**	**362**	**4,000**	**0**	**2,000**	**32,000**

2027 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-51610-002-002	**Holding Tank Pumping Fees**											
	Pumping fees	2,185	2,345	2,885	3,015	3,370	3,840	3,060	3,840	1,939	3,877	4,697
	Total:	**2,185**	**2,345**	**2,885**	**3,015**	**3,370**	**3,840**	**3,060**	**3,840**	**1,939**	**3,877**	**4,697**
100-00-51610-010-000	**Utilities**											
	WE Energies	12,946	17,744	14,811	17,321	17,252	25,000	16,067	27,000	9,175	25,000	29,700
	Cloud Phone System Monthly $250 + Support $165/hr						2,250		4,000			6,000
	Spectrum								400			400
Relocated 2027	Microsoft Office Licences & Email											6,300
Relocated 2027	Microsoft Cloud backup licences											2,400
	Wireless phones (4)						2,200		2,200			2,200
	Total:	**12,946**	**17,744**	**14,811**	**17,321**	**17,252**	**29,450**	**16,067**	**33,600**	**9,175**	**25,000**	**47,000**
100-00-51938-000-000	**Property & Liability**											
	Property (updated values 2024)	20,844	35,394	41,264	29,590	42,310	48,000	45,353	48,000	638	49,145	52,093
	Position Bonds (Admin./Clerk/Deputy Clerk)						750		750			750
	Auto	12,812			8,187							
	Total:	**33,656**	**35,394**	**41,264**	**37,777**	**42,310**	**48,750**	**45,353**	**48,750**	**638**	**49,145**	**52,843**
100-00-51910-000-000	**ILL Tax/Refunds/Uncol**											
		19,965	53	-	3,556	2,880	-	-	-	-	-	-
	Total:	**19,965**	**53**	**-**	**3,556**	**2,880**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-51940-000-000	**Work Comp Insurance**											
		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**	**1,010,809**

2027 General Fund Line Item Budget

Level: Public Safety 100-00-52

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-52110-000-000	**Constable Wage**											
	Wage	3,877	4,186	4,283	4,829	4,841	4,999	6,164	6,210	3,344	6,210	7,150
	Total:	**3,877**	**4,186**	**4,283**	**4,829**	**4,841**	**4,999**	**6,164**	**6,210**	**3,344**	**6,210**	**7,150**
100-00-52110-000-001	**Constable Expenses**											
	Insurance		480							77	1,200	
	Background Checks	360		501		721	1,000	462	1,000			1,000
	Mileage Reimbursement											
	Uniform/misc. items											
	Phone						480		480			480
		360	**480**	**501**	**-**	**721**	**1,480**	**462**	**1,480**	**77**	**1,200**	**1,480**
100-00-52110-040-001	**FICA - Constable**											
		272	330	340	355	369	390	466	480	256	512	600
	Total:	**272**	**330**	**340**	**355**	**369**	**390**	**466**	**480**	**256**	**512**	**600**
100-00-52200-000-000	**Cedarburg Fire Department**											
	Shared Service Agreement	160,505	200,783	315,551	242,134	318,791	536,623	536,623	684,741	342,371	684,741	744,472
	Paramedic Oversight Contribution				25,893							
	Total:	**160,505**	**200,783**	**315,551**	**268,027**	**318,791**	**536,623**	**536,623**	**684,741**	**342,371**	**684,741**	**744,472**
100-00-52200-000-001	**Fire Numbers**											
		836	-	55	-	328	500	-	500	-	450	500
	Total:	**836**	**-**	**55**	**-**	**328**	**500**	**-**	**500**	**-**	**450**	**500**
100-00-52200-000-003	**State Fire Insurance Rebate**											
		35,367	35,994	38,281	42,275	48,361	48,000	51,678	50,000	-	58,318	55,000
	Total:	**35,367**	**35,994**	**38,281**	**42,275**	**48,361**	**48,000**	**51,678**	**50,000**	**-**	**58,318**	**55,000**

2027 General Fund Line Item Budget

Level: Public Safety 100-00-52

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-52200-000-004	**Fire/EMS Dispatch**											
	Included w/Fire/EMS 2025	3,407	2,768	2,724	1,029	0	-	-	-	-	-	-
	Total:	**3,407**	**2,768**	**2,724**	**1,029**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-52200-000-006	**Station No. 2 Utilities**											
	Electric & gas	5,068	5,624	5,673	6,590	7,347	9,180	7,817	9,900	3,845	10,000	10,890
	Internet/Phone						1,500		1,800			2,000
	Total:	**5,068**	**5,624**	**5,673**	**6,590**	**7,347**	**10,680**	**7,817**	**11,700**	**3,845**	**10,000**	**12,890**
100-00-52400-002-000	**Building Inspector Expenses**											
	Building Inspector seal	-	335	335	336	338	1,000	338	1,000	-	1,000	1,000
	Misc. Expenses	436					100		100			100
	Total:	**436**	**335**	**335**	**336**	**338**	**1,100**	**338**	**1,100**	**-**	**1,000**	**1,100**
100-00-52400-011-000	**Building Inspector Contract**											
	% of revenues per contract	78,584	99,241	89,119	73,873	95,523	65,000	83,655	65,000	35,637	71,273	65,000
	Total:	**78,584**	**99,241**	**89,119**	**73,873**	**95,523**	**65,000**	**83,655**	**65,000**	**35,637**	**71,273**	**65,000**
100-00-52900-000-000	**Emergency Government**											
		1,070	-	1,015	88	113	1,500	135	1,500	-	1,000	1,500
	Total:	**1,070**	**-**	**1,015**	**88**	**113**	**1,500**	**135**	**1,500**	**-**	**1,000**	**1,500**
	PUBLIC SAFETY TOTAL:	**289,782**	**349,740**	**457,878**	**397,402**	**476,731**	**670,272**	**687,337**	**822,711**	**385,529**	**834,704**	**889,692**

2027 General Fund Line Item Budget

Level: Public Works 100-00-53

Account	Description		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53100-000-000	**Payroll - Director of Public Works**												
			80,987	74,367	90,534	103,684	103,998	107,371	107,939	111,129	60,130	115,000	132,000
	SWU Funds												(11,446)
		Total:	**80,987**	**74,367**	**90,534**	**103,684**	**103,998**	**107,371**	**107,939**	**111,129**	**60,130**	**115,000**	**120,554**
100-00-53100-001-001	**Professional Memberships**												
	APWA Annual Membership		547	892	382	344	593	650	909	650	482	650	650
		Total:	**547**	**892**	**382**	**344**	**593**	**650**	**909**	**650**	**482**	**650**	**650**
100-00-53100-001-002	**Professional Training**												
			175	178	-	469	196	2,400	595	2,400	-	2,400	1,400
		Total:	**175**	**178**	**-**	**469**	**196**	**2,400**	**595**	**2,400**	**-**	**2,400**	**1,400**
100-00-53100-001-003	**Professional Periodicals**												
			-	-	-	-	-	-	-	-	-	-	-
		Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-53100-002-002	**Town Yard System**												
	ESS Software Maintenance		-	-	-	1,743	3,078	3,000	2,333	3,000	-	4,500	3,000
	Gate & Camera System Maintenance							3,000		3,000			3,000
		Total:	**-**	**-**	**-**	**1,743**	**3,078**	**6,000**	**2,333**	**6,000**	**-**	**4,500**	**6,000**
100-00-53100-002-003	**Consulting Engineer Services**												
Includes Temp. easements	Property surveys & Road Grant Applications		12,135	8,179	3,949	18,029	571	10,000	-	10,000	-	6,200	10,000
	Covered Bridge Road Bridge												
	Public Works Facility Needs				-								
		Total:	**12,135**	**8,179**	**3,949**	**18,029**	**571**	**10,000**	**-**	**10,000**	**-**	**6,200**	**10,000**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53100-002-999	**Covered Bridge Road Project**											
	WISDOT costs (80% Reimbursed)	23,573	58,488	-	-	-	-	-	-	-	-	-
	Shown in Capital Fund & Completed 2022											
	Total:	**23,573**	**58,488**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-53100-002-004	**Mapping Fees**											
		-	-	-	40	-	80	180	80	-	-	80
	SWU Funds											(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 Funds											(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 Funds											(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 Funds											(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 Funds											(118)
	Total:	**1,453**	**1,318**	**1,397**	**1,246**	**454**	**575**	**548**	**575**	**350**	**699**	**732**

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-0053311-000-012	**Payroll - Recreation**											
		41,878	52,162	317	-	-	13,000	-	13,000	-	13,000	13,000
	Total:	**41,878**	**52,162**	**317**	**-**	**-**	**13,000**	**-**	**13,000**	**-**	**13,000**	**13,000**
100-00-53311-000-013	**Payroll - Drainage Const**											
		4,562	992	953	4,127	-	7,000	10,525	7,000	2,222	7,000	7,000
	Total:	**4,562**	**992**	**953**	**4,127**	**-**	**7,000**	**10,525**	**7,000**	**2,222**	**7,000**	**7,000**
100-00-53311-000-014	**Payroll - Overtime Highway**											
		10,298	15,564	10,095	14,403	11,628	16,000	13,906	16,000	7,759	16,000	16,000
	Total:	**10,298**	**15,564**	**10,095**	**14,403**	**11,628**	**16,000**	**13,906**	**16,000**	**7,759**	**16,000**	**16,000**
100-00-53311-000-015	**Payroll - Park Maint/Projects**											
		19,787	3,297	3,811	1,997	398	14,500	2,386	14,500	331	12,000	14,500
	Total:	**19,787**	**3,297**	**3,811**	**1,997**	**398**	**14,500**	**2,386**	**14,500**	**331**	**12,000**	**14,500**
100-00-53311-000-017	**Payroll - NonPark Grounds Maint.**											
		-	-	-	-	-	4,000	-	4,000	-	4,000	4,000
	Total:	**-**	**-**	**-**	**-**	**-**	**4,000**	**-**	**4,000**	**-**	**4,000**	**4,000**
100-00-53311-000-020	**Payroll - Seasonal Labor**											
	One summer hire (21 weeks total @ $17.50/hr)	-	21,776	16,214	10,381	12,494	14,500	12,889	14,700	5,525	15,500	14,700
	Parks Seasonal Mowing etc. (160 hrs @ $17.50/hr)						2,750		2,800			2,800
	Total:	**-**	**21,776**	**16,214**	**10,381**	**12,494**	**17,250**	**12,889**	**17,500**	**5,525**	**15,500**	**17,500**
100-00-53311-001-001	**Professional Advancement**											
	Seminars (crew)	290	580	1,292	1,914	949	1,600	2,610	1,600	287	2,000	2,600
	Purchase training materials	-					400		400			400
	Total:	**290**	**580**	**1,292**	**1,914**	**949**	**2,000**	**2,610**	**2,000**	**287**	**2,000**	**3,000**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53311-002-000	**Uniforms & Shoes Highway**											
	Work Boot Allowance ($200/DPW employee/yr)	1,932	3,575	3,194	3,252	2,659	1,200	1,948	1,200	4,152	4,800	1,200
	Uniform Allowance ($350/DPW employee/yr)						2,100		2,100			2,100
	Vests and other Safety Gear						1,500		1,500			1,500
	Total:	**1,932**	**3,575**	**3,194**	**3,252**	**2,659**	**4,800**	**1,948**	**4,800**	**4,152**	**4,800**	**4,800**
100-00-53311-002-001	**Fuel Highway**											
		21,502	27,904	46,522	36,153	32,124	40,000	38,396	40,000	20,478	40,956	45,000
	SWU Funds											(8,240)
	Total:	**21,502**	**27,904**	**46,522**	**36,153**	**32,124**	**40,000**	**38,396**	**40,000**	**20,478**	**40,956**	**36,760**
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**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53311-004-004	**Mailbox Replacement**											
		257	544	256	133	820	1,000	285	1,000	400	1,000	1,000
	Total:	**257**	**544**	**256**	**133**	**820**	**1,000**	**285**	**1,000**	**400**	**1,000**	**1,000**
100-00-53311-004-005	**Drainage Maintenance**											
	Draintile	20,910	2,139	4,142	17,127	485	500	26,048	500	4,496	28,000	500
	Concrete slurry for cross culverts						4,000		4,000			4,000
	Culverts (non-road improv. work)						10,000		10,000			10,000
	Stone for backfill						11,000		11,000			11,000
	Mulch blanket						500		500			500
	Topsoil & seed/sod						5,000		5,000			5,000
	SWU Funds											(13,905)
	(includes drainage construction costs)											
	Total:	**20,910**	**2,139**	**4,142**	**17,127**	**485**	**31,000**	**26,048**	**31,000**	**4,496**	**28,000**	**17,095**
100-00-53311-004-006	**Diggers Hotline**											
	Service charge on each request	569	458	537	693	488	750	435	750	272	450	750
	Total:	**569**	**458**	**537**	**693**	**488**	**750**	**435**	**750**	**272**	**450**	**750**
100-00-53311-004-007	**Traffic Control**											
	Street/MUTCD signs	9,507	15,493	8,932	24,353	26,448	5,000	24,151	5,000	2,852	25,000	5,000
	Pavement Marking						20,000		20,000			20,000
	Total:	**9,507**	**15,493**	**8,932**	**24,353**	**26,448**	**25,000**	**24,151**	**25,000**	**2,852**	**25,000**	**25,000**
100-00-53311-004-009	**Roadside Maintenance**											
	Gravel for Shoulder Repair	53,325	78,152	17,845	32,439	21,758	10,000	25,521	10,000	5,660	34,000	10,000
	Asphalt for Paving Shoulder						5,000		5,000			5,000
	Right-of-way posts						700		700			700
	Topsoil mulch and seed						4,000		4,000			4,000
	Contracted asphalt patch work											
	(Relocated to highway maintenance in 2022)						-		-			-
	Rear Flail Ditch Mower						-		-			-
	SWU Funds											(1,787)
	Tree removal						15,000		15,000			15,000
	Total:	**53,325**	**78,152**	**17,845**	**32,439**	**21,758**	**34,700**	**25,521**	**34,700**	**5,660**	**34,000**	**32,913**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53311-004-010	**Street Light Electric & Maint.**											
	We Energies Power	1,333	856	770	588	394	1,200	376	1,200	206	1,000	1,200
	Replacement bulbs						300		300			300
	Total:	**1,333**	**856**	**770**	**588**	**394**	**1,500**	**376**	**1,500**	**206**	**1,000**	**1,500**
100-00-53311-010-000	**General Expenses - PW Garage**											
	One-time DPW Facility Upgrade/Road/sealing or Misc. project							2,124	37,355		37,355	107,198
	SWU Funds											(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**	**104,226**
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 Funds											(5,150)
	General Parts & Equipment						17,000		17,000			17,000
	Total:	**17,560**	**16,515**	**16,400**	**17,246**	**18,963**	**20,000**	**19,536**	**20,000**	**9,916**	**20,000**	**14,850**

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53311-060-001	**Equipment Maintenance/Service**											
	Tires	110,285	106,770	92,172	86,619	81,410	11,000	79,062	11,000	53,617	80,000	11,000
	Parts						11,000		11,000			11,000
	Equipment rental (Mastic 1 smelter)											
	Equipment rental (smelter)											
	SWU Funds											(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 Funds											(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 Funds											(1,500)
	Total:	**500**	**500**	**500**	**500**	**500**	**1,500**	**500**	**1,500**	**500**	**500**	**-**

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

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-53635-040-001	**FICA**											
		921	1,334	781	251	208	1,200	6	1,200	7	25	1,200
	Total:	**921**	**1,334**	**781**	**251**	**208**	**1,200**	**6**	**1,200**	**7**	**25**	**1,200**
100-00-53635-040-002	**Wisconsin Retirement**											
		630	1,007	334	-	-	700	-	700	-	-	700
	Total:	**630**	**1,007**	**334**	**-**	**-**	**700**	**-**	**700**	**-**	**-**	**700**
100-00-53640-000-000	**Weed & Nuisance Control**											
	Herbicide (ROW invasives & noxious weeds)	2,430	134	2,884	2,968	2,979	3,000	2,999	3,000	2,902	3,000	3,000
	Total:	**2,430**	**134**	**2,884**	**2,968**	**2,979**	**3,000**	**2,999**	**3,000**	**2,902**	**3,000**	**3,000**
100-00-53680-000-000	**Other Sanitation/Haz Waste**											
	Used sand bag disposal	-	470	-	-	-	600	-	600	-	-	600
	Total:	**-**	**470**	**-**	**-**	**-**	**600**	**-**	**600**	**-**	**-**	**600**
	PUBLIC WORKS TOTAL:	**1,529,498**	**1,583,589**	**1,253,017**	**1,308,147**	**1,267,603**	**1,568,629**	**1,379,079**	**1,642,844**	**662,093**	**1,615,671**	**1,654,184**

2027 General Fund Line Item Budget

Level: CULTURE REC. ED 100-00-55

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

2027 General Fund Line Item Budget

Level: CULTURE REC. ED 100-00-55

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

2027 General Fund Line Item Budget

Level: Conserv. & Dev 100-00-56

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

2027 General Fund Line Item Budget

Level: CAPITAL OUTLAY 100-00-57

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-57140-000-000	**General Public Buildings**											
	Records scanner and supplies	-	3,000	-	-	-	3,000	-	3,000	8,739	13,000	8,000
	Town Hall Phone System Upgrade								10,000			
	Total:	**-**	**3,000**	**-**	**-**	**-**	**3,000**	**-**	**13,000**	**8,739**	**13,000**	**8,000**
100-00-57190-000-000	**General Gov Equip/Furniture**											
	Record Storage	-	-	-	-	-	1,000	-	1,000	-	1,000	1,000
	Total:	**-**	**-**	**-**	**-**	**-**	**1,000**	**-**	**1,000**	**-**	**1,000**	**1,000**
100-00-57324-000-000	**Highway Outlay/New Equipment**											
	Wheeled excavator	20,904										
	Town Hall Generator (change order to 2020 approved new generator within budget)											
	Box Truck w/ramp (Used) $50,000			61,815								
	Zero Turn Mower Replacement #43 (Model Year 2012) $20,000											
	New pickup truck to replace #17 (2017)		128,295									
	2024 Equipment Purchases: $720,000 (Minus $315,000 coming from Capital Account; Minus $55,000 coming from Recreation Fund Balance) **Amended 2024 Budget to Capital Fund**									-		
	2025 Equipment purchases: $400,000 (minus $200,000 coming from Capital Account) 20 yd Patrol Truck (plow, wing, underbody, v-box salter) Replacement #12 - Model Year 2004, & 1-Ton Dump Forestry Aerial Equipment & Accessories (Replacement #30 - Model Year 1997)						200,000	161,114				
	2026: Transfer from SR Machinery Account for 2026 Equipment purchases: $75,000 Used Road Grader with shoulder reclaiming equipment (Replacement #24 - Model Year 1992)								75,000	44,862	75,000	
	Transfer from SR Machinery Account for 2027 Equipment purchases: $52,000 Grapple											52,000

2027 General Fund Line Item Budget

Level: CAPITAL OUTLAY 100-00-57

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
	Transfer from SR Machinery Account for 2027 Equipment purchases: $161,000 20 Yard Patrol Truck Cab and Chassis (Replacement #15 - Model Year 2007) and $52,000 for a grapple for the Wheeled Excavator											161,000
	Total:	**20,904**	**128,295**	**61,815**	**-**	**-**	**200,000**	**161,114**	**75,000**	**44,862**	**75,000**	**213,000**
	CAPITAL OUTLAY TOTAL:	**20,904**	**131,295**	**61,815**	**-**	**-**	**204,000**	**161,114**	**89,000**	**53,601**	**89,000**	**222,000**

2027 General Fund Line Item Budget

Level: OTHER FIN. USES 100-00-59

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	YTD 2026 7/17/2026	2026 Est. Yr. End	2027 Budget
100-00-59900-000-000	**General Fund Reserve Transfer**											
		-	-	-	-	-	-	-	-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
100-00-59900-001-000	**Misc. General Gov't**											
		-	-	-	-	-	-	-	-	508	-	
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**508**	**-**	**-**
100-00-59900-002-000	**Transfer GF to Other Funds**											
	Equipment Tranfer to Special Rev. Acct. for Equipment Depreciation	620,000	233,000	158,000	150,000	150,000	150,000	150,000	150,000	-	150,000	110,000
	Transfer for Prochnow Expenses				8,000		8,000		8,000		8,000	
	Transfer to Fire & EMS SR Fund (Balance of $965,490 minus 2025 payment of $536,623)						428,867	428,867				
	Transfer to Fire & EMS SR Fund (Balance of $965,490 minus 2026 payment of $684,741)								280,749	202,243	280,749	
	Transfer to Fire & EMS SR Fund (Balance of $965,490 minus 2027 payment of $744,472)											221,018
	Other Transfers Board Approved **(Transfer to Planning, Zoning, Municipal Code & Enforcement)**				100,000	297,184		350,000				
	Total:	**620,000**	**233,000**	**158,000**	**258,000**	**447,184**	**586,867**	**928,867**	**438,749**	**202,243**	**438,749**	**331,018**
	OTHER FIN. USES TOTAL:	**620,000**	**233,000**	**158,000**	**258,000**	**447,184**	**586,867**	**928,867**	**438,749**	**202,751**	**438,749**	**331,018**

2027 Town of Cedarburg Line Item Budget

Special Revenue Fund

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenues	668,003	275,951	205,134	365,978	265,799	644,854	176,830	136,830
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)**	**$ (256,170)**

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

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

Primary Functions:

1) Property Tax Revenue (not active anymore 1-1-14)
2) Machinery/project (projected balance 1-1-2027 $1,181,406)
3) Utility Bonds (neutral account to hold work bonds in the Town)
4) Impact Fee's (kept separate from General Fund Revenue)
5) Environmental Impact (tracking of expenses for Prochnow EPA action)

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
200-00	**Taxes**								
	Property Tax Levy	-	-	-	-	-	-	-	-
	Total:		-	-	-	-	-	-	-
200-00	**Machinery**								
	Beginning Acct. Balance 1/1/26	450,860	523,783	467,890	799,561	795,166	1,003,192	-	-
	Interest			9,752	49,311	41,041	56,739	-	-
	2021:Transfer in from GF for equipment (Replacement pickup truck with lift gate ($65,000) Tilting Bucket (replacing broken bucket) ($10,000) Used for pickup truck never replaced from 2017 ($25,000) Replacement zero turn mower ($25,000)								
	2022:Transfer In from General Fund for equipment replacement patrol truck ($230,000), replacement zero turn mower ($20,000), and used box truck ($50,000)								
	2023: No transfer in for equipment for 2023; equipment purchases in 2023 made with Capital Funds due to savings on roads projects in 2022								
	2024:Transfer in from General Fund for equipment replacement patrol truck ($285,000), and retrofit plow truck with anti-icing tank ($65,000)								
	Transfer In from General Fund for equipment depreciation						150,000	150,000	110,000
	Sale of Equipment Transfer In 2025						20,775		
	Total:	**-**	**-**	**9,752**	**49,311**	**41,041**	**227,514**	**150,000**	**110,000**

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
200-00	**Highway & Bridge**								
	Beginning Acct. Balance 1/1/26	355,109	355,362	-	-	-	-	-	-
	Interest	3,324	879	-	-				
	Transfer in from G.F. for Projects Note: None in 2023 and 2024 due to funds coming from the Capital Account $5 million notes								
	Total:	**3,324**	**879**	**-**	**-**	**-**	**-**	**-**	**-**
200-00	**Utility Permit Escrows**								
	Beginning Acct. Balance 1/1/26	20,700	20,700	22,200	22,200	22,190	22,163	-	-
	Interest		-	-	-	-	-	-	-
	Total:		**-**	**-**	**-**	**-**	**-**	**-**	**-**
200-00	**Road Bond**								
	Beginning Acct. Balance 1/1/26	57,200	72,000	71,100	69,600	69,600	63,600	-	-
	Transfers Out						(9,790)		
	Interest		-	-	-	-	-	-	-
	Total:		**-**	**-**	**-**	**-**	**(9,790)**	**-**	**-**
200-00	**Holding Tank**								
	Beginning Acct. Balance 1/1/26	185,600	188,000	191,600	193,200	193,200	192,800		
	Interest	1,500	170	3,246	14,085	15,371	12,384	-	-
	Total:	**1,500**	**170**	**3,246**	**14,085**	**15,371**	**12,384**	**-**	**-**
200-00	**Impact Fees**								
	Beginning Acct. Balance 1/1/26	276,151	318,071	340,854	267,724	301,925	260,792	-	-
	New impact fees collected	41,690	41,690	30,321	26,530	18,950	49,270	26,530	26,530
	Interest	1,489	212	3,816	18,052	15,250	14,255	300	300
	Total:	**43,179**	**41,902**	**34,136**	**44,582**	**34,200**	**63,525**	**26,830**	**26,830**

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
200-00	**Environmental**								
	Beginning Acct. Balance 1/1/26	100,003	81,501	109,420	190,912	192,847	181,283	-	-
	Interest		-	-	-	9,619	-	-	-
	Total:		**-**	**-**	**-**	**9,619**	**-**	**-**	**-**
200-00	**Planning, Zoning, Municipal Code & Enforcement**								
Renamed 2025	Beginning Acct. Balance 1/1/26	36,918	85,949	87,018	90,842	95,776	449,939	-	-
	Interest		-	-	-	5,130	-	-	-
	Total:		**-**	**-**	**-**	**5,130**	**-**	**-**	**-**
200-00	**PW Facility**								
	Beginning Acct. Balance 1/1/26					167,678	174,966		
	Interest					8,336			
	Total:		**-**	**-**	**-**	**8,336**	**-**	**-**	**-**
200-00	**Interest Income**								
	Interest					2,102	1,221		
	Total:		**-**	**-**	**-**	**2,102**	**1,221**	**-**	**-**
200-00	**Transfer in from General Fund**								
		620,000	233,000	158,000	258,000	150,000	350,000		
	Total:	**620,000**	**233,000**	**158,000**	**258,000**	**150,000**	**350,000**	**-**	**-**
	TOTAL NEW REVENUE (not fund balance):	**668,003**	**275,951**	**205,134**	**365,978**	**265,799**	**644,854**	**176,830**	**136,830**

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
200-00	**Machinery**								
	Transfer to G. F. Natural Gas Pressure Washer Transfer to General fund purchase of wheeled excavator (puchased 11/19) Unbudgeted Generator replacement 2020	25,932							
	2021:Transfer to General Fund for equipment (Replacement pickup truck with lift gate ($65,000) Tilting Bucket (replacing broken bucket) ($10,000) Used for pickup truck never replaced from 2017 ($25,000) Replacement zero turn mower ($25,000)		128,295						
	2022:Transfer to General Fund for equipment (Replacement patrol truck ($230,000), replacement zero turn mower ($20,000), and used box truck ($50,000)			61,988					
	2023: No transfer in for equipment for 2023; equipment purchases in 2023 made with Capital Funds due to savings on roads projects in 2022								
	2024:Transfer to General Fund for equipment replacement patrol truck ($285,000), and retrofit plow truck with anti-icing tank ($65,000)								
	2025: Transfer from SR Machinery Account for Equipment purchases: $400,000 (minus $200,000 coming from Capital Account) 20 yd Patrol Truck (plow, wing, underbody, v-box salter) Replacement #12 - Model Year 2004, & 1-Ton Dump Forestry Aerial Equipment & Accessories (Replacement #30 - Model Year 1997)								
	2026: Transfer from SR Machinery Account for Equipment purchases: $75,000 Used Road Grader with shoulder reclaiming equipment (Replacement #24 - Model Year 1992)							75,000	
	2027: Transfer from SR Machinery Account for Equipment purchases: $161,000 20 Yard Patrol Truck Cab and Chassis (Replacement #15 - Model Year 2007); $52,000 Caterpillar G314 Sorting Grapple								213,000
	Total:	**25,932**	**128,295**	**61,988**	**-**	**-**	**-**	**75,000**	**213,000**

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
200-00	**Highway & Bridge**								
	Hold for future Road Projects								
	Offset cost of of Pleasant Valley/Douglas Projects								
	Transfer to GF for Offset of Cedar Creek Rd Project								
	Transfer to GF for offset of Sherman and Beechwood Drive Projects 2020								
	Transfer to GF for offset for 2021 road work		306,668						
	Transfer to GF for offset of 2022 chip sealing			49,973					
	Total:	-	**306,668**	**49,973**	-	-	-	-	-
200-00	**Paving**								
	Total:	-	-	-	-	-	-	-	-
200-00	**Utility Permit Escrows**								
	Total:	-	-	-	-	-	-	-	-
200-00	**Road Bond**								
	Total:	-	-	-	-	-	-	-	-
200-00	**Holding Tank**								
	Total:	-	-	-	-	-	-	-	-

2027 Town of Cedarburg Line Item Budget

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

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

2027 Town of Cedarburg Line Item Budget

Special Revenue Fund ARPA

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

Note: all funds obligated

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

Primary Functions:

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

2027 Town of Cedarburg Line Item Budget

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

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

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
205-00	**Stormwater & Water**								
	Stormwater Study 2022	-	-	98,000	10,500	-	-	-	-
	Total:	-	-	**98,000**	**10,500**	-	-	-	-
205-00	**Video Speaker System - Mtg Room**								
			17,157	25,461	5,093				
	Total:	-	**17,157**	**25,461**	**5,093**	-	-	-	-
205-00	**Professional Services**								
	Market Revaluation Grota Appraisals	-	819	-	45,600	32,641	-	-	-
	Other Approved Projects			1,374	16,887		29,075	35,000	-
	Total:	-	**819**	**1,374**	**62,487**	**32,641**	**29,075**	**35,000**	-
205-00	**Town Facilities**								
	Town Facilities Approved Projects	-	-	68,081	124,880	137,922	4,081		
	Total:	-	-	**68,081**	**124,880**	**137,922**	**4,081**	-	-
205-00	**Transfer to General Fund - PR**								
	Transfer to General Fund	-	-	68,081	124,880	137,922	53,414		
	Total:	-	-	**68,081**	**124,880**	**137,922**	**53,414**	-	-
	EXPENDITURES TOTAL:	-	17,976	192,916	202,960	170,563	86,570	35,000	-

2027 Town of Cedarburg Line Item Budget

Capital Projects Fund

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

* Note Created 2018 Budget Process 11-1-2018. Town Board used the $241,404 to pre-pay the GO Promissory Notes. Intent was to pay back that amount in 2018 and 2019; $120,702 each year and use on Capital projects. Town Board approved a 2024 budget amendment 10-2-2024 to reassign $297,185 of SR machinery and equipment funds to retire debt and address this item.
** 2019-Forward Capital Project continues to be the primary account for the Cedarburg Sports Project "Korb Sports Complex." This account also received and disperses any and all donations to the Korb Sports complex.

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

****2022 Budget-Capital Project addition of a $5 million promissory notes for road projects and equipment.
***** $249,900 GO Bond with the State Trust Fund Loan occurred in 2022
******$650,000 GO Bond with the State Trust Fund Loan occurred in 2023
*******$345,000 GO Bond with PWSB occurred in 2025; payable 2026 for road sealing
********$344,000 GO Bond with PWSB occurred in 2026; payable in 2027

2027 Town of Cedarburg Line Item Budget

Fund: **CAPITAL PROJECTS**
Type: **Revenues (300-00)**

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
300-00-43531-000-000	**LRIP**									
	Interest					103,839	-	-	-	-
	LRIP Payment						482,204			
	Total:	**-**	**-**	**-**	**-**	**103,839**	**482,204**	**-**	**-**	**-**
300-00-46100-000-000	**Reimbursements - Grafton/Cedarburg/Saukville**									
	Reimbursements					104,460	127,185	19,848	-	-
	Total:	**-**	**-**	**-**	**-**	**104,460**	**127,185**	**19,848**	**-**	**-**
300-00-47230-131-000	**State of WI Reimbursement - Bridge**									
	Reimbursements					63,591	11,411	-	-	-
	Total:	**-**	**-**	**-**	**-**	**63,591**	**11,411**	**-**	**-**	**-**
300-00-48110-000-000	**Bond Proceeds - 2018**									
	Town GO Note State Trust Fund Loan	-	-	-	-	-	-	-	-	-
	Impact Fee Dispersement	442,895								
		442,895	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
300-00-48110-000-001	**Interest - NonTaxable**									
	Interest				2,866	33,707	-	-	-	-
	Total:	**-**	**-**	**-**	**2,866**	**33,707**	**-**	**-**	**-**	**-**

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
300-00-48110-000-006	**Bond Proceeds - 2022**									
	Town Promissory Notes 2022				5,000,000	64,724	-	-	-	-
		-	**-**	**-**	**5,000,000**	**64,724**	**-**	**-**	**-**	**-**
300-00-48110-000-007	**Korb Sports Complex Donation**									
	Korb Family			-	-		-	-	-	-
	Anonymous Donation			-	-		-	-	-	-
	Margery Uihlein Family			-	-		-	-	-	-
	Orthopaedic Hospital Donation	60,000	20,000	-	-		-	-	-	-
	Other Donations (ex. Concessions stand, path, lights)			-	-		-	747	1,400,000	-
	Total:	**60,000**	**20,000**	**-**	**-**	**-**	**-**	**747**	**1,400,000**	**-**
300-00-48110-000-008	**Bond Proceeds - 2023**									
	Town GO Note State Trust Fund Loan					650,000	-	-	-	-
Anticipated funds to be received before year end										
		-	**-**	**-**	**-**	**650,000**	**-**	**-**	**-**	**-**
300-00-48110-000-008	**Bond Proceeds - 2025/2026/2027**									
	Town GO Note PWSB Loan 2025							345,000	-	-
	Town GO Note 2026								400,000	
Anticipated funds to be received before year end	Town GO Note 2027									350,000
		-	**-**	**-**	**-**	**-**	**-**	**345,000**	**400,000**	**350,000**
300-00-49000-000-000	**Other Financing Sources**									
	WI State Trust Fund Loan 2022 STH 60 Land Purchase				249,900					
	City of Cedarburg Intergov. Road Reimbursement				116,534					
	Total:	**-**	**-**	**-**	**366,434**	**-**	**-**	**-**	**-**	**-**
	NEW REVENUES TOTAL (not fund balance):	**502,895**	**20,000**	**-**	**5,369,300**	**1,020,322**	**620,800**	**365,595**	**1,800,000**	**350,000**

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
300-00-57203-137-000	**Land Purchase**									
	8611 STH Land Purchase				250,404					
		-	-	-	-					
	Total:	**-**	**-**	**-**	**250,404**		**-**	**-**	**-**	**-**
300-00-57230-134-000	**Road Projects**									
	Town Road Projects 2022				1,153,257					
	Town Road Projects 2023									
	Town Road Projects 2024					241,880	1,734,251			
	Town Road Projects 2025									
	Town Road Projects 2026 Road Sealing							-	345,000	-
	Total:	**-**	**-**	**-**	**1,153,257**	**241,880**	**1,734,251**	**-**	**345,000**	**-**
300-00-57230-134-002	**Road Projects Cedar Sauk Road**									
	Cedar Sauk Road Project				43,271	165,649	412	58,141	-	-
		-	-	-	-					
	Total:	**-**	**-**	**-**	**43,271**	**165,649**	**412**	**58,141**	**-**	**-**
300-00-57230-134-003	**Road Projects Columbia Road**									
	Columbia Road Project	-	-	-	23,338	202,247	576,800	-	-	-
	Total:	**-**	**-**	**-**	**23,338**	**202,247**	**576,800**	**-**	**-**	**-**

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
300-00-57230-134-004	**Road Projects Sherman Road**									
	Sherman Road Project	-	-	-	294,423	-	-	-	-	-
	Total:	**-**	**-**	**-**	**294,423**		**-**	**-**	**-**	**-**
300-00-57230-134-005	**COVERED BRIDGE PROJECT**									
	Covered Bridge Replacement	-	-	-	263,599	7,421	-	-	-	-
	Total:	**-**	**-**	**-**	**263,599**	**7,421**	**-**	**-**	**-**	**-**

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
300-00-57230-134-006	**Cedar Creek Bridge Project**									
	Cedar Creek Bridge Construction									630,179
	Cedar Creek Bridge Replacement Design	-	-	-	-		-	30,163	55,500	-
	Total:	**-**	**-**	**-**	**-**		**-**	**30,163**	**55,500**	**630,179**
300-00-57230-135-000	**KORB SPORTS COMPLEX**									
	Sports Complex Land Acquisition (2017)									
	Cedarburg Sports Complex Phase #1 Rams Contracting Bid									
	Korb Sports Complex Field Amenities (Fence, Pole/shed buildings, Well/Electric)	372,682				21,913				
	Soft Cost (engineering, legal, contingency, dirt)	10,864								
	Korb Sports Complex Phase # 3 (Score Boards, signage, impovements, Equipment)		209,404	11,315						
	Korb Sports Complex Phase # 4 (Infrastructure $1.3 million)				677		159		1,400,000	
	Korb Equipment and Supplies							3,516	15,000	15,000
	Town Garbage Truck	289,424								
	Total:	**672,970**	**209,404**	**11,315**	**677**	**21,913**	**159**	**3,516**	**1,415,000**	**15,000**

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
300-00-57300-100-000	**Equipment Purchase**									
	Sports Complex Wage (DPW)	2,408	1,871	-	-					
	2023 equipment: $250,000 patrol truck, $190,000 roadside tractor w/flail mower, $50,000 brine tanks x (4) for patrol trucks, $80,000 for a 1-ton dump truck tree trimming truck, $71,541 for a boom mower attachment, $12,000 irrigation system					520,214				
	2024 equipment: $285,000 patrol truck, $315,000 loader, $65,000 outfit patrol truck #10 anti-icing tank, $40,000 mower for the Korb Sports Complex, $15,000 for water wheel for the Korb Sports Complex ($720,000 minus $55,000 from Rec Fund Balance and minus $350,000 from Machinery and Equipment account)						475,370			
	2025 Equipment purchases: $400,000 (minus $200,000 coming from Special Revenue Account) 20 yd Patrol Truck (plow, wing, underbody, v-box salter) Replacement #12 - Model Year 2004, & 1-Ton Dump Forestry Aerial Equipment & Accessories (Replacement #30 - Model Year 1997)							467,612		
	2026 Equipment purchases: no Capital funds for equipment in 2026 (Note: $75,000 for a retrofit on the grader funded as a transfer from SR)									
	Town Refuse Truck									
	Total:	**2,408**	**1,871**	-	-	**520,214**	**475,370**	**467,612**	**-**	**-**
300-00-58292-135-000	**Debt Issuance Costs**									
	2022 $5 Million Promissory Notes	-	-	-	65,512		-	-	-	-
	Total:	**-**	**-**	**-**	**65,512**		**-**	**-**	**-**	**-**
	EXPENDITURES TOTAL:	**675,378**	**211,275**	**11,315**	**2,094,480**	**1,159,325**	**2,786,992**	**559,432**	**1,815,500**	**645,179**

2027 Town of Cedarburg Line Item Budget

Debt Service Fund

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

Notes

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

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

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

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

***** April 2022: Town Board took action to borrow $249,900 for STH 60 land purchase for redevelopment Town Center. The note is on a 5-year repayment process of approximatly $54,629/year due March 15th of each year until 2027.
***** October 2023: Town Board took action to borrow $650,000 for roads & equipment to secure Cedar Creek bridge grant. The note is on a 2-year repayment process with payment due March 15th of each year until 2025.

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

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

2027 Town of Cedarburg Line Item Budget

Fund: DEBT SERVICE
Type: Revenues (400-00-57)

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
400-00-20000-000-000	**Town Portion Property Taxes**									
	Portion of tax levy for debt service	353,160	350,784	350,785	350,785	690,746	768,489	723,019		
	Tax Levy proceeds from State of Wisconsin 1.6 million dollar bond issue June 2018 Korb Sports Complex (last payment 2023)									
Pre-pay request submitted to BCPL	Tax Levy proceeds from State of Wisconsin $650,000 bond issue November 2023 Roads/Equipment/Sports Complex									
	Tax Levy proceeds from State of Wisconsin $249,900 bond issue April 2022 Land Purchase STH 60 for Redevelopment								54,629	54,629
	Tax Levy proceeds from 2022 Promissory Notes $5 million for Roads and Equipment April 2022								343,475	341,950
	Tax Levy proceeds from PWSB GO Note $345,000 for roadwork and road sealing, bridge construction, capital equipment								362,814	
	Tax Levy proceeds from PWSB GO Note $344,000 for capital (capital roads, sealing, bridges, other capital equipment and facilities)									361,351
	Total:	**353,160**	**350,784**	**350,785**	**350,785**	**690,746**	**768,489**	**723,019**	**760,918**	**757,930**
400-00-20000-000-000	**Transfer In Special Revenue Fund**									
	Transfer from Special Rev Fund to pre-pay debt via Ehlers Document									
	Impact Fee Transfer in: Fire Impact Fees		-	-	-		-	-	-	-
	Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
400-00-49100-000-000	**Proceeds of Long Term Debt**									
					99,952					
			-	-	-		-	-	-	-
	Total:	**-**	**-**	**-**	**99,952**	**-**	**-**	**-**	**-**	**-**
					-	-	-	-	-	-

400-00-49200-000-000	**Transfer In**										
	Transfer In to retire negative debt as part of 2024 Budget Amendment						297,184				
			-	-	-		-	-	-	-	
	Total:	**-**	**-**	**-**	**-**	**-**	**297,184**	**-**	**-**	**-**	
					-	**-**	**-**	**-**	**-**	**-**	
400-00-57	**Fund Balance**										
	Available bond proceeds										
	Total:	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
	REVENUES TOTAL:	**353,160**	**350,784**	**350,785**	**450,737**	**690,746**	**1,065,673**	**723,019**	**760,918**	**757,930**	

2027 Town of Cedarburg Line Item Budget

Fund: DEBT SERVICE
Type: Expenditures (400-00-58)

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
400-00-58100-000-000	**Principal**									
	State Trust Fund Loan Payment to **Capital Projects Account** Korb Sports Complex	311,661	305,569	316,387	327,461	571,987	608,320			
	State Trust Fund Loan Payment to **Capital Projects Account** 2023 Roads/Bridge/Equipment							299,731		
	State Trust Fund Loan Payment to **Capital Projects Account** Land Purchase STH 60							49,631	51,244	52,910
	2022 Promissory Notes Payment to **Capital Projects Account** Roads and Equipment							215,000	215,000	220,000
	2025 PWSB GO Note to **Capital Projects Account** roadwork and road sealing, bridge construction, capital equipment								345,000	
	2026 PWSB GO Note to **Capital Projects Account** (capital roads, sealing, bridges, other capital equipment and facilities)									344,000
	Total:	**311,661**	**305,569**	**316,387**	**327,461**	**571,987**	**608,320**	**564,362**	**611,244**	**616,910**
400-00-58200-000-000	**Interest**									
	State Trust Fund Loan Payment to **Capital Projects Account** Korb Sports Complex	39,123	45,215	34,397	23,323	218,710	160,169			
Pre-Pay request submitted to BCPL	State Trust Fund Loan Payment to **Capital Projects Account** 2023 Roads/Equipment/Sports Complex							18,733		
	State Trust Fund Loan Payment to **Capital Projects Account** Land Purchase STH 60							4,998	3,385	1,720
	2022 Promissory Notes Payment to **Capital Projects Account** Roads and Equipment							134,925	128,475	121,950
	2025 PWSB GO Note to **Capital Projects Account** roadwork and road sealing, bridge construction, capital equipment								17,814	17,351
	2026 GO Note to **Capital Projects Account** TBD									
	Total:	**39,123**	**45,215**	**34,397**	**23,323**	**218,710**	**160,169**	**158,656**	**149,674**	**141,020**

Account	Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Budget
400-00-58500-001-000	**Principal - 09 Refinancing**									
	$810k GO Prom. Note									
	$1.4 mil Taxable GO Prom. Note									
	Includes Transfer from Special Rev									
	Total:	-	-	-	-	-	-	-	-	-
400-00-58500-002-000	**Interest - 09 Refinancing**									
	$810k GO Promissory Note									
	$1.4 mil Taxable GO Prom. Note									
	Includes Transfer from Special Rev									
	Total:	-	-	-	-	-	-	-	-	-
	EXPENDITURES TOTAL:	**350,784**	**350,784**	**350,784**	**350,784**	**790,697**	**768,489**	**723,019**	**760,918**	**757,930**

2027 Town of Cedarburg Line Item Budget

Recreation Fund

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

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

2027 Town of Cedarburg Line Item Budget

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

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

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

2027 Town of Cedarburg Line Item Budget

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

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

Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 9/1/2026	2026 Expected Year End	2027 Budget	
	Tournament baseball jerseys (12 @ $20)				-		-			-	
	Tournament baseball hats (15 @ $20)				-		-			-	
	Softball Tournament entry fees (3 @ $150 each)				-		-			-	
	Tournament softball jerseys (12 @ $18)				-		-			-	
	Tournament softball visors (15 @ $9)				-		-			-	
	Balls (2 dozen)				-		-			-	
	umpire gear (3 Sets)				450		-			-	
	umpire kits (4) @ $20						-			-	
	umpire wages (Minors 10 teams 1 umpire @ $15) 60 Games				-		-			-	
	umpire wages (Player Pitch 6 teams 2 umpires @ $25/$30) 36 Games				1,980		1,980			1,980	
	umpire wages (Intermediate 5 teams 2 umpires @ $30/$35)				1,650		1,650			1,650	
	umpire wages (4 minor softball 6 home games each 1 umpire @ $30)				480		480			480	
	umpire wages (1 major softball 6 home games each 1 umpire @ $30)				480		480			480	
	Umpire shirts 10 @ $15/shirt				200		200			150	
	Head Coach Shirts (40 @ $27)				-		-			-	
	Umpire FICA				210		210			210	
	Umpire Training (12 @$25+$10 Work Permit)				420		420			420	
	Little League insurance/Charter				3,900		3,900			3,900	
	Little League WI fee				2,200		2,200			2,200	
	First Aid Kits						-			-	
	Participation Awards				-		-			-	
	Pitching Machine (1 sling shot)				400		200			200	
	End of season parties				-		-			-	
	Promotions/ 4th of July/Banners				1,600		1,600			1,600	
	Clinics				-		-			-	
	Blue Sombrero 2.8%				-		-			-	
	Chinooks (1 event @ $700)				700		700			700	
	Little League Night ticket payment				3,250		3,250			3,250	
	Baseball tournaments (Uniforms, Hats, Coaches Gear & Entry Fee)				-		-			-	
	Softball Awards				300		300			300	
	Total:	**32,014**	**27,966**	**27,030**	**39,145**	**26,272**	**37,530**	**26,991**	**32,000**	**37,540**	

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

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

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

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

2027 Town of Cedarburg Line Item Budget

Special Revenue Fire & EMS

	2025 Budget	2026 Budget	2027 Budget
Revenues	428,867	280,749	221,018
Expenditures	-	-	-
Balance Annual Net Rev/Exp	**$ 428,867**	**$ 280,749**	**$ 221,018**
Fund Balance 12/31/25: $433,083 (New Fund 2025)			

The Town's Fire & EMS Special Revenue Fund tracks and transfers funds effectively and transparently. The Special Revenue account reports the proceeds of specific revenue/expenditure sources that are restricted or committed for a specific purpose.
Primary Functions:
1) Additional tax levy revenue collected per the voter approved referendum April 2, 2024. Base levy for Fire/EMS $242,134 per Ehlers document from 2023 budget. Voters approved $723,356 in additional levy annually resulting in $965,490 for 2025. Additional $723,356 levy has no end date per referendum.
2) Annual revenues/expenditures recommended to Town Board and City Common Council by the Joint Fire & EMS Committee to be included in the annual budget. Town Board and Common Council then approve the final budget amount at respective meetings for inclusion in annual budget.
3) 10-year shared services agreement for Fire & EMS period January 1, 2024-December 31, 2033.
2025 Budget: $965,490 levy revenues minus $536,623 expenditures approved by joint Fire & EMS Committee, Town Board & Common Council = $428,867 balance to be held in this Fund for future expenses in later years of the shared services agreement when expenses are greater than revenues. A second referendum is anticipated toward the end of the 10-year shared services agreement, if greater need arises, or if mergers/combinations are considered in the future.
2026 Budget: $965,490 levy revenues minus $684,741 expenditures approved by joint Fire & EMS Committee, Town Board & Common Council = $280,749 balance for transfer
2027 Budget: $965,490 levy revenues minus $744,472 expenditures approved by joint Fire & EMS Committee, Town Board & Common Council = $221,018
balance for transfer
2028 Budget: Details to be added summer of 2027 during budget process.

2027 Town of Cedarburg Line Item Budget

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

Account	Description	2025 Budget	2026 Budget	2027 Budget
600-00	**Fire & EMS**			
	Transfer in from General Fund for Fire & EMS shared service agreement 1/1/2024 - 12/31/2033	428,867	280,749	221,018
	Total:	428,867	280,749	221,018
	TOTAL NEW REVENUE (not fund balance):	428,867	280,749	221,018

2027 Town of Cedarburg Line Item Budget

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

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

2027 Town of Cedarburg Line Item Budget

Stormwater Utility

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

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

2027 Town of Cedarburg Line Item Budget

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

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

2027 Town of Cedarburg Line Item Budget

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

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

2027 Town of Cedarburg Line Item Budget

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

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

2027 Town of Cedarburg Line Item Budget

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

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