

GENERAL FUND								
<u>REVENUES</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 as of 7/5/2024</u>	<u>2024 Est. Year End Total</u>	<u>2025 Budget</u>	<u>% Change '24-'25</u>
Taxes	1,836,131	1,871,943	1,871,641	1,707,491	1,709,278	1,709,278	2,441,199	43.0%
Intergovernmental Revenues	370,252	324,323	334,616	521,383	172,560	530,090	572,138	9.7%
Licenses & Permits	174,413	124,100	152,950	122,670	100,631	137,510	121,680	-0.8%
Fines, Forfeits & Penalties	-	250	20	250	-	-	250	0.0%
Public Charges for Services	137,986	140,751	160,991	434,629	441,234	448,248	476,008	9.5%
Misc. Revenues	121,590	151,000	182,262	32,500	162,330	192,874	21,000	-35.4%
Other Financing Sources	110,961	10,000	325,220	413,000	-	374,000	280,000	-32.2%
TOTAL REVENUES	\$ 2,751,334	\$ 2,622,367	\$ 3,027,700	\$ 3,231,923	\$ 2,586,033	\$ 3,392,000	\$ 3,912,275	21.1%
<u>EXPENDITURES</u>								
General Government	565,975	701,932	641,825	780,849	340,278	728,340	871,502	11.6%
Public Safety	457,878	359,437	397,402	447,290	61,743	458,550	670,272	49.9%
Public Works	1,253,017	1,398,843	1,308,147	1,491,459	622,420	1,419,294	1,568,629	5.2%
Culture, Recreation & Ed.	2,887	5,000	4,245	5,000	1,035	4,500	7,500	50.0%
Conservation & Development	3,460	3,175	3,465	3,325	3,000	3,325	3,505	5.4%
Capital Outlay	61,815	154,000	-	354,000	-	354,000	204,000	-42.4%
Other Financing Uses	158,000	-	258,000	150,000	-	150,000	586,867	291.2%
TOTAL EXPENDITURES	\$ 2,503,032	\$ 2,622,387	\$ 2,613,084	\$ 3,231,923	\$ 1,028,477	\$ 3,118,009	\$ 3,912,275	21.1%
						\$ 273,991	\$ (0)	

2025 General Fund Line Item Budget

Level: Taxes 100-00-41

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-41111-000-000	Town Portion Property Taxes											
	Tax Levy less debt service	1,641,442	1,670,872	1,794,478	1,812,457	1,828,989	1,869,571	1,869,570	1,706,119	1,706,119	1,706,119	2,439,827
	Total:	1,641,442	1,670,872	1,794,478	1,812,457	1,828,989	1,869,571	1,869,570	1,706,119	1,706,119	1,706,119	2,439,827
100-00-41111-000-001	Omitted/ Machinery Property Taxes											
	Omitted Property Taxes/Chargeback	-	-	11,287	-	-	-	-	-	-	-	-
	Machinery Tax Repayment From State											
	Total:	-	-	11,287	-	-	-	-	-	-	-	-
100-00-41113-000-000	Delinquent Pers Prop Retained											
		-	780	4,351	1,920	-	1,000	-	-	-	-	-
	Total:	-	780	4,351	1,920	-	1,000	-	-	-	-	-
100-00-41150-000-000	Crop/Managed Forest Land Tax											
	Crop/Managed Forest Land Tax	326	561	1,490	44	6,095	325	1,024	325	2,112	2,112	325
	Total:	326	561	1,490	44	6,095	325	1,024	325	2,112	2,112	325
100-00-41160-000-000	Tax Settlement/Woodland Tax											
	Tax Settlement/Woodland Tax	-	-	-	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-	-	-	-
100-00-41900-000-000	Annexation Tax Revenue											
		-	-	428	428	1,047	1,047	1,047	1,047	1,047	1,047	1,047
	Total:	-	-	428	428	1,047	1,047	1,047	1,047	1,047	1,047	1,047
	TAXES TOTAL:	1,641,768	1,672,213	1,812,033	1,814,848	1,836,131	1,871,943	1,871,641	1,707,491	1,709,278	1,709,278	2,441,199

2025 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-43410-000-000	State Shared Revenues											
	State shared revenue Existing Aid	71,439	71,433	71,430	71,421	71,418	71,407	71,414	237,354	-	237,354	72,783
	Utility Aid											244
	State shared revenue Supplemental Aid											169,771
	Total:	71,439	71,433	71,430	71,421	71,418	71,407	71,414	237,354	-	237,354	242,798
100-00-43410-000-001	Exempt Computer Aid											
	Exempt Computer Aid	1,830	1,874	1,874	1,874	1,874	1,874	1,874	1,874	-	1,874	1,874
	Total:	1,830	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											
		32,424	34,309	35,367	35,994	38,281	37,500	42,275	40,000	-	48,361	48,000
	Total:	32,424	34,309	35,367	35,994	38,281	37,500	42,275	40,000	-	48,361	48,000
100-00-43531-000-000	State Highway Aid											
	General Transportation Aids (GTA)	159,107	159,107	175,025	240,888	223,168	188,208	188,305	216,551	162,413	216,551	249,033
	Covered Bridge Road Project Grant											
	Total:	159,107	159,107	175,025	240,888	223,168	188,208	188,305	216,551	162,413	216,551	249,033

2025 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

Account	Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	YTD	2024 Est. Yr. End	2025 Budget
										2024 7/5/2024		
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
	Exempt Personal Property Aid Act 12											5,099
	State Audit Reimbursement			-	-	-	-	-	-	-	-	-
	Invasive Species Grant		36,487									
	Total:	-	36,487	67,112	500	4,985	4,985	5,596	4,985	4,985	4,985	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	5,073	5,083	5,082	5,101	5,087	4,800	5,090	4,800	5,097	5,097	4,800
	Total:	5,073	5,083	5,082	5,101	5,087	4,800	5,090	4,800	5,097	5,097	4,800
100-00-43620-000-000	In Lieu of Conserv Lands											
	In Lieu of Conserv Lands	16	71	16	16	-	16	-	16	65	65	16
	Total:	16	71	16	16	-	16	-	16	65	65	16
100-00-43650-000-000	Forest Land/State											
	Forest Land/State	1,870	-	55	-	65	55	1,373	55	-	55	55
	Total:	1,870	-	55	-	65	55	1,373	55	-	55	55

2025 General Fund Line Item Budget

Level: Intergovernmental Rev. 100-00-43

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-43690-000-000	Other State Payments											
	Under Omitted/Machinery Taxes		4,985	-	4,985	9,896	-	-				
	COVID/ARPA Distribution/Ballots				-			676				
	Video Service Aid			7,831	15,478	15,478	15,478	15,478	15,748		15,748	15,478
	Total:	-	4,985	7,831	20,463	25,374	15,478	16,154	15,748	-	15,748	15,478
100-00-43790-000-000	Other Local Gov. Grants											
	Misc.	-	-	-	-	-	-	2,500	-	-	-	-
	Total:	-	0	0	0	0	0	2,500	0	0	0	0
	INTERGOV. REV. TOTAL:	271,760	313,349	363,793	390,687	370,252	324,323	334,616	521,383	172,560	530,090	572,138

2025 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44

Account	Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	YTD		2025 Budget
										2024 7/5/2024	2024 Est. Yr. End	
100-00-44100-000-000	Bartender/Cigarette License											
	Operator/Bartender licenses	1,764	1,834	1,348	1,857	2,197	2,000	2,002	2,000	1,800	1,800	1,800
	Cigarette licenses	200	200	200			200		200		200	200
	Total:	1,964	2,034	1,548	1,857	2,197	2,200	2,002	2,200	1,800	2,000	2,000
100-00-44110-000-000	Liquor & Malt Beverages											
	Liquor license	3,710	3,660	3,685	4,217	4,235	4,200	4,275	4,200	3,685	3,685	3,700
	Temporary liquor license	-	20				50		50			30
	Total:	3,710	3,680	3,685	4,217	4,235	4,250	4,275	4,250	3,685	3,685	3,730
100-00-44200-000-000	Non-Business License											
	Peddlers/chickens	597	635	690	1,028	560	550	383	220	300	325	225
	Massage License											25
	Total:	597	635	690	1,028	560	550	383	220	300	325	250
100-00-44200-001-000	Dog Licenses											
	Annual dog license fees	145	1,064	1,969	984	907	1,200	918	1,500	45	2,000	1,000
	Total:	145	1,064	1,969	984	907	1,200	918	1,500	45	2,000	1,000
100-00-44300-000-000	Building Permit Fees											
	Building related permits	68,344	59,065	72,622	93,051	85,226	70,000	73,499	70,000	59,784	80,000	70,000
	Total:	68,344	59,065	72,622	93,051	85,226	70,000	73,499	70,000	59,784	80,000	70,000

2025 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44

Account	Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	YTD	2024 Est. Yr. End	2025 Budget
										2024 7/5/2024		
100-00-44300-000-001	Plumbing Permit Fees											
	Plumbing related permits	11,533	10,432	13,512	15,623	15,140	10,000	14,978	10,000	9,269	13,000	10,000
	Total:	11,533	10,432	13,512	15,623	15,140	10,000	14,978	10,000	9,269	13,000	10,000
100-00-44300-000-002	Electrical Permit Fees											
	Electrical related permits	16,790	17,370	20,403	24,353	24,612	15,000	24,661	15,000	10,080	17,000	15,000
	Total:	16,790	17,370	20,403	24,353	24,612	15,000	24,661	15,000	10,080	17,000	15,000
100-00-44300-000-003	HVAC Permit Fees											
	HVAC related permits	11,901	14,354	16,890	20,072	17,692	11,000	18,805	11,000	9,328	12,000	11,000
	Total:	11,901	14,354	16,890	20,072	17,692	11,000	18,805	11,000	9,328	12,000	11,000
100-00-44300-000-004	Utility Permits											
	Utility related permits	1,045	1,710	1,285	1,300	2,085	1,500	3,130	1,500	315	600	1,500
	Total:	1,045	1,710	1,285	1,300	2,085	1,500	3,130	1,500	315	600	1,500
100-00-44300-000-005	Sign Permits											
	Annual and new sign permits	1,370	1,420	1,375	1,870	1,490	1,200	1,410	1,300	1,395	1,400	1,500
	Total:	1,370	1,420	1,375	1,870	1,490	1,200	1,410	1,300	1,395	1,400	1,500
100-00-44400-000-000	Rezoning/Petition/Plat/Quarry											
		2,100	4,191	8,663	6,664	4,394	4,000	3,631	3,500	2,730	2,400	3,500
	Total:	2,100	4,191	8,663	6,664	4,394	4,000	3,631	3,500	2,730	2,400	3,500

2025 General Fund Line Item Budget

Level: Licenses & Permits 100-00-44

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-44400-000-001	Conditional Use Permits											
		600	1,200	1,100	1,500	1,775	1,200	1,200	1,200	900	1,600	1,200
	Total:	600	1,200	1,100	1,500	1,775	1,200	1,200	1,200	900	1,600	1,200
100-00-44400-000-002	Erosion Control Permits											
		3,131	-	1,622	3,757	930	2,000	1,760	1,000	-	300	1,000
	Total:	3,131	-	1,622	3,757	930	2,000	1,760	1,000	-	300	1,000
100-00-44500-000-000	Appliance Tags/Refuse Carts											
	Refuse cart purchases	3,571	3,119	3,860	2,596	6,124	-	100	-	-	-	-
	Total:	3,571	3,119	3,860	2,596	6,124	-	100	-	-	-	-
100-00-44500-000-001	Special Pick Up Fee											
	WM provides service as well 1/1/23	4,121	5,059	6,994	4,645	7,048	-	2,198	-	1,000	1,200	-
	Total:	4,121	5,059	6,994	4,645	7,048	-	2,198	-	1,000	1,200	-
LICENSES & PERMITS TOTAL:		130,921	125,333	156,218	183,516	174,413	124,100	152,950	122,670	100,631	137,510	121,680

2025 General Fund Line Item Budget

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-45100-000-000	Ordinance Violation											
	Ordinance Violation	-	-	-	-	-	250	20	250	-	-	250
Total:		-	-	-	-	-	250	20	250	-	-	250
100-00-45210-000-000	Contract Forfeitures											
	Contract Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	250	20	250	-	-	250

2025 General Fund Line Item Budget

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
										<u>7/5/2024</u>		
100-00-46100-001-000	Brush Chipping											
	Brush Chipping	8,278	8,406	8,659	7,500	7,043	8,000	10,315	6,000	5,323	8,000	6,000
	Total:	8,278	8,406	8,659	7,500	7,043	8,000	10,315	6,000	5,323	8,000	6,000
100-00-46100-002-000	Copies, Publications, Sales											
	Copies, Publications, Sales	68	37	16	9	2	30	4	30	-	-	30
	Total:	68	37	16	9	2	30	4	30	-	-	30
100-00-46100-002-001	Newsletter Advertising											
		-	-	-	-	-	1,400	-	-	-	-	-
	Total:	-	-	-	-	-	1,400	-	-	-	-	-
100-00-46100-003-000	Special Assessment Letters											
	Special Assessment Letters	1,400	1,955	2,262	3,205	2,715	1,500	2,208	1,500	1,548	2,000	1,500
	Total:	1,400	1,955	2,262	3,205	2,715	1,500	2,208	1,500	1,548	2,000	1,500
100-00-46100-004-000	Engineering Fees/Reimbursement											
	Engineering Fees/Reimbursement	-	-	-	(316)	864	1,000	-	1,000	-	-	1,000
	Total:	-	-	-	(316)	864	1,000	-	1,000	-	-	1,000
100-00-46100-004-001	Culvert/Driveway Permits											
	Culvert/Driveway Permits	2,750	3,258	2,195	1,795	2,050	2,000	480	1,000	570	1,000	1,000
	Total:	2,750	3,258	2,195	1,795	2,050	2,000	480	1,000	570	1,000	1,000

2025 General Fund Line Item Budget

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-46400-000-000	TV Recycling											
	Discontinued 2024	2,839	3,582	4,139	3,537	3,673	2,750	2,627	-	-	-	-
	Total:	2,839	3,582	4,139	3,537	3,673	2,750	2,627	-	-	-	-
100-00-46500-000-000	Recycling Fee											
2301 homes; 4.5% contract increase	\$4.93/home.mo + \$4,900 disposal, \$3,429 supplies & wages \$62.78 annual	107,088	110,073	116,111	122,846	121,640	124,071	125,197	130,045	129,649	129,649	144,456
	Total:	107,088	110,073	116,111	122,846	121,640	124,071	125,197	130,045	129,649	129,649	144,456
100-00-46500-000-000	Refuse Fee											
2024 transition to WM	\$11.13/home/mo per contract						-	-	293,429	292,599	292,599	307,322
2301 homes; 4.5% contract increase	\$133.56 annual											
	Total:	-	-	-	-	-	-	-	293,429	292,599	292,599	307,322
100-00-46200-000-000	Yard Waste Card											
	300 renewals \$30; 673 issued							18,390	875	5,540	7,000	9,000
	Maintains cameras, gates, software											
	Total:	-	-	-	-	-	-	18,390	875	5,540	7,000	9,000

2025 General Fund Line Item Budget

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-46600-000-000	Telecommunication Tower											
	Pleasant Valley Tower (2023)							1,575	750	6,005	8,000	5,700
	Town/City Joint Owners (\$475/mo)											
	Total:	-	-	-	-	-	-	1,575	750	6,005	8,000	5,700
100-00-46720-000-001	Park Rental Fee											
	Rental Fees							195				
	Total:	-	-	-	-	-	-	195	-	-	-	-

PUBLIC CHARGES TOTAL:	122,422	127,310	133,381	138,576	137,986	140,751	160,991	434,629	441,234	448,248	476,008
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2025 General Fund Line Item Budget

Level: Misc Revenues 100-00-48

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
										<u>7/5/2024</u>		
100-00-48110-000-007	Environmental Account	-	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-48110-000-008	Fire Station Money Market Acct.	-	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-48110-000-009	Interest-Other											
	Property tax payment interest	10,051	19	32,802	553	4,526	1,500	1,108	-	73	100	-
Total:		10,051	19	32,802	553	4,526	1,500	1,108	-	73	100	-
100-00-48307-000-000	Recycling Income											
	Proceeds from vendor sale of recyclables	1,858	838	611	782	895	-	3,220	-	1,009	1,400	-
	NA per contract with Waste Management											
Total:		1,858	838	611	782	895	-	3,220	-	1,009	1,400	-
100-00-48308-000-000	Cable TV Franchise Fee											
	Dish/DirecTV	14,200	17,075	39,821	31,101	31,855	4,500	31,110	4,500	15,486	26,000	1,500
	Spectrum	32,839	31,275				11,000		11,000			14,000
Total:		47,039	48,351	39,821	31,101	31,855	15,500	31,110	15,500	15,486	26,000	15,500
100-00-48309-000-000	Sale of Equip & Property											
	Misc. Surplus Equipment per schedule	21,801		-	12,302	14,622	20,000	7,430	-	-	-	-
	Sale of Refuse Truck						100,000					
Total:		21,801	-	-	12,302	14,622	120,000	7,430	-	-	-	-

2025 General Fund Line Item Budget

Level: Misc Revenues 100-00-48

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
										<u>7/5/2024</u>		
100-00-48310-000-000	Use Value Penalty											
		4,918	(2,330)	3,446	3,144	14,003	1,500	-	1,500	-	-	-
	Total:	4,918	(2,330)	3,446	3,144	14,003	1,500	-	1,500	-	-	-
100-00-48400-000-000	Insurance Reimbursement											
		-	-	-	-	-	-	3,176	-	1,504	1,504	-
	Total:	-	-	-	-	-	-	3,176	-	1,504	1,504	-
100-00-48500-000-000	General Donation Account											
	Potential AED Grant 2025	-	-	-	-	-	-	-	-	-	-	2,500
	Expense shown in Parks Account											
	Total:	-	-	-	-	-	-	-	-	-	-	2,500
100-00-48900-000-000	Misc. Revenues											
	Misc. sources	1,674	699	1,317	1,191	-	500	1,141	500	3,870	3,870	500
	Total:	1,674	699	1,317	1,191	-	500	1,141	500	3,870	3,870	500
100-00-48900-000-001	Misc. - Use Value Penalty											
		-	-	-	272	-	-	-	-	-	-	-
	Total:	-	-	-	272	-	-	-	-	-	-	-
MISC. REVENUES TOTAL:		115,563	98,623	80,686	51,957	121,590	151,000	182,262	32,500	162,330	192,874	21,000

2025 General Fund Line Item Budget

Level: **Other Financing Sources 100-00-49**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
										<u>2024 7/5/2024</u>		
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					-	-	
	Transfer from Machinery Account for Wheeled excavator (\$110,000 piece minus \$75,000 for Machinery Account)		100,900									
	Comprehensive Plan Update Transfer from 5 Corners Account						10,000					
	Transfer from Special Revenue Account/Fund Balance for Impact Fee Study				25,900							
	2022 Equipment Purchases			0	0	110,961	0					
	Transfer from Special Revenue Account/Impact Fees for Fire/EMS Shared Services Agreement								33,000		24,000	
	Transfer from SR Account Comp. Plan Update											10,000
	Transfer from SR Account 5 Corners Master Plan Update								30,000			50,000
	Transfer from SR Machinery Account for 2024 Equipment Purchases (\$285,000 for a new patrol truck (replace model year 2001 truck), \$65,000 to outfit patrol truck #10 with an anti-icing tank)									350,000	350,000	
	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
	Impact Fee Transfer Board approved for Fire/EMS								125,220			
	Total:	-	100,900	25,932	128,295	110,961	10,000	125,220	413,000	-	374,000	260,000

2025 General Fund Line Item Budget

Level: **Other Financing Sources 100-00-49**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-49500-000-001	Sale of Property											
	Staff wages and benefits	-	-	-	-	-	-	-	-	-	-	-
	Refuse Truck Sale							200,000				
	Total:	-	-	-	-	-	-	200,000	-	-	-	-
100-00	Use of Fund Balance											
	Financial Plan Study	-	-	-	-	-	-	-	-	-	-	20,000
	Total:	-	-	-	-	-	-	-	-	-	-	20,000
OTHER FIN. SOURCES TOTAL:		65,000	100,900	25,932	434,963	110,961	10,000	325,220	413,000	-	374,000	280,000

2025 General Fund Line Item Budget

Level: General Government 100-00-51

<u>Account</u>	<u>Description</u>	2018	2019	2020	2021	2022	2023	2023	2024	YTD	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>7/5/2024</u>	<u>Est. Yr. End</u>	<u>Budget</u>
100-00-51100-001-000	Payroll - Plan Commission											
	7 members	942	807	673	886	942	950	-	950	-	933	950
	Total:	942	807	673	886	942	950	-	950	-	933	950
100-00-51100-002-000	Payroll - Board of Appeals											
	5 members	-	-	-	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-	-	-	-
100-00-51100-003-000	Payroll - Board of Review											
	6 members	-	-	-	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-	-	-	-
100-00-51110-000-001	Salaries - Town Board											
	Wages for 4 members (\$5,144 x 4)	19,516	21,576	21,302	21,478	20,276	14,425	26,870	20,576	7,440	20,576	20,576
	Chairman \$9,485						7,270		9,485		9,485	9,485
	Total:	19,516	21,576	21,302	21,478	20,276	21,695	26,870	30,061	7,440	30,061	30,061
100-00-51110-002-000	Expenses - Town Board											
	Memorials	-		3,156	1,100	1,233	300	1,463	300	492	2,100	400
	4th of July Parade candy	-	228				1,100		1,300			1,400
	Misc. expenses	-	711				550		550			600
	Total:	-	940	3,156	1,100	1,233	1,950	1,463	2,150	492	2,100	2,400

2025 General Fund Line Item Budget

Level: General Government 100-00-51

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-51110-003-001	Expenses - Plan Commission											
	Training & Misc. expenses	-	-	-	-	-	500	-	500	-	500	1,000
	Total:	-	-	-	-	-	500	-	500	-	500	1,000
100-00-51110-004-001	Expenses - Board of Appeals											
	Training & Misc. expenses	-	-	-	-	-	250	-	500	-	-	500
	Total:	-	-	-	-	-	250	-	500	-	-	500
100-00-51110-005-001	Expenses - Landmarks Com.											
	Preservation Award & Historic marker expenses	-	-	-	-	-	-	-	3,000	434	3,000	2,500
	Misc. Expenses											500
	Total:	-	-	-	-	-	-	-	3,000	434	3,000	3,000
100-00-51110-040-001	Legislative FICA											
		1,493	1,646	1,630	1,643	1,551	1,650	2,068	2,300	890	2,300	2,300
	Total:	1,493	1,646	1,630	1,643	1,551	1,650	2,068	2,300	890	2,300	2,300
100-00-51300-000-000	Town Attorney - General											
	General Matters	43,399	31,041	28,889	38,121	32,134	42,000	24,505	42,000	11,256	48,000	46,000
	Prochnow	8,805	2,537	18,124			8,000		8,000			4,000
	Total:	52,204	33,578	47,013	38,121	32,134	50,000	24,505	50,000	11,256	48,000	50,000
100-00-51400-000-000	Payroll - Town Administrator											
	Wages	103,663	108,509	96,649	115,879	130,851	134,531	157,406	139,912	87,473	139,912	144,809
	Total:	103,663	108,509	96,649	115,879	130,851	134,531	157,406	139,912	87,473	139,912	144,809

2025 General Fund Line Item Budget

Level: General Government 100-00-51

<u>Account</u>	<u>Description</u>	2018	2019	2020	2021	2022	2023	2023	2024	YTD	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>7/5/2024</u>	<u>Est. Yr. End</u>	<u>Budget</u>
100-00-51400-000-001	Payroll - Deputy Clerk											
	Wages	17,162	22,088	22,292	20,082	9,868	23,000	20,867	23,920	11,759	23,518	24,757
	Total:	17,162	22,088	22,292	20,082	9,868	23,000	20,867	23,920	11,759	23,518	24,757
100-00-51400-000-002	Payroll - Town Clerk/Asst. Administrator											
	Wages	65,560	73,068	38,012	47,596	50,281	57,281	59,548	59,572	28,996	59,572	62,842
	Total:	65,560	73,068	38,012	47,596	50,281	57,281	59,548	59,572	28,996	59,572	62,842
100-00-51400-000-003	Payroll - Overtime											
	Misc Overtime	-	-	-	-	-	2,000	-	2,000	-	-	2,000
	Total:	-	-	-	-	-	2,000	-	2,000	-	-	2,000
100-00-51400-000-005	Payroll - Director of Parks & Recreation											
	Wages 1248 hours office time	2,867	-2,867	-	-	26,656	34,200	36,916	37,440	17,870	37,440	42,600
	Remainder in Recreation Fund											
	Total:	2,867	-2,867	0	0	26,656	34,200	36,916	37,440	17,870	37,440	42,600
100-00-51400-000-006	Payroll - Intern											
		-	-	1,077	-	-	2,500	-	2,500	-	-	2,500
	Total:	-	-	1,077	-	-	2,500	-	2,500	-	-	2,500
100-00-51400-001-001	Professional Membership											
	APA Annual Membership - Admin	252	324	4,144	4,485	4,954	350	5,543	350	4,911	5,450	350
	AICP Cert - Admin	-	-				400		400			610
	ICMA/WCMA Annual Membership - Admin	542	558				1,400		1,400			1,400
	Notary Annual Fee - Clerk & Deputy Clerk	86	108				300		300			300
	WI Municipal Clerks Assoc. - Clerk	-	50				100		100			100
	Park & Rec. Dir. Certification Maintenance											1,020
	Ozaukee Econ Dev	1,500	1,500				1,500		1,500			1,500
	WI Towns Assoc	1107.5	1,142				1,300		1,400			1,435
	Total:	3,488	3,682	4,144	4,485	4,954	5,350	5,543	5,450	4,911	5,450	6,715

2025 General Fund Line Item Budget

Level: General Government 100-00-51

<u>Account</u>	<u>Description</u>	2018	2019	2020	2021	2022	2023	2023	2024	YTD	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>7/5/2024</u>	<u>Est. Yr. End</u>	<u>Budget</u>
100-00-51400-001-002	Professional Training											
	Professional Development - Clerk/Deputy Clerk	1,147	359	1,195	1,197	1,473	500	1,679	500	1,007	3,500	500
	Professional Develop. - Administration & Planning	1,000	-				3,500		3,500			3,500
	Total:	2,147	359	1,195	1,197	1,473	4,000	1,679	4,000	1,007	3,500	4,000
100-00-51400-001-003	Professional Periodicals											
	Misc. periodicals	-	-	19	69	69	75	313	75	99	200	350
	Total:	-	-	19	69	69	75	313	75	99	200	350
100-00-51400-004-000	Publications/Legal Advertising											
	Ads & Legal Notices	1,000	899	851	2,069	2,495	2,000	2,675	2,000	1,032	3,000	2,250
	Misc. Publications	927	-				1,000		1,000			1,000
	Total:	1,927	899	851	2,069	2,495	3,000	2,675	3,000	1,032	3,000	3,250
100-00-51400-004-001	Admin - Mileage Reimbursement											
		177	283	107	-	411	500	50	500	19	400	500
	Total:	177	283	107	-	411	500	50	500	19	400	500
100-00-51400-004-002	Employee Appreciation											
		454	502	607	405	1,184	1,000	676	1,200	192	1,000	1,200
	Total:	454	502	607	405	1,184	1,000	676	1,200	192	1,000	1,200

2025 General Fund Line Item Budget

Level: **General Government 100-00-51**

<u>Account</u>	<u>Description</u>	2018	2019	2020	2021	2022	2023	2023	2024	YTD	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>7/5/2024</u>	<u>Est. Yr. End</u>	<u>Budget</u>
100-00-51400-004-003	Admin - Postage											
	Annual postage permit renewal - USPS	200	4,989	3,510	3,458	4,346	250	1,147	250	2,905	4,450	250
	Forever boxed postage envelops	637					500		1,700			2,000
	Mass mailings/regular stamps	2,366					2,250					
	Town Newsletter postage	800							2,500			
	Total:	4,003	4,989	3,510	3,458	4,346	3,000	1,147	4,450	2,905	4,450	2,250
100-00-51400-004-004	Admin - Office Supplies											
	Ricoh copier monthly lease	3,300	3,400	7,298	12,029	8,867	2,280	8,810	2,280	3,410	8,500	2,500
	Ricoh copy charge above allowance	500	500				725		725			850
	Checks	200	200				340		450			450
	Printer/Copier paper	500	1,000				1,500		1,500			1,500
	Town letterhead/cards	300	300				269		275			250
	Misc. supplies (folders, pens, etc.)	6,282	3,908				1,850		1,850			2,000
	Bottled water (5 gal)	1,200	1,020				1,800		1,900			2,000
	Total:	12,282	10,328	7,298	12,029	8,867	8,764	8,810	8,980	3,410	8,500	9,550
100-00-51400-004-005	Admin - General Expenses											
	Misc. items	12,932	5,681	3,142	7,704	6,655	4,000	4,534	4,000	1,277	8,000	4,000
	Note: increase due to AED grant in 2024											
	Total:	12,932	5,681	3,142	7,704	6,655	4,000	4,534	4,000	1,277	8,000	4,000
100-00-51400-004-006	Admin - Computer Software Maintenance											
	Ozaukee County maintenance/support	1,631	-	300	-	-	500	5,399	1,000	4,249	8,000	1,000
	Zoom Annual subscription											185
	Quickbooks monthly license \$35/month)											420
	Adobe Software Annual License (\$130 each)											260
	Microsoft Office Licences						1,615		3,375			3,600
	Email Spam Filter/Backup/Cloud Storage						1,728		1,800			1,950
	Total:	1,631	-	300	-	-	3,843	5,399	6,175	4,249	8,000	7,415

2025 General Fund Line Item Budget

Level: **General Government 100-00-51**

<u>Account</u>	<u>Description</u>	2018	2019	2020	2021	2022	2023	2023	2024	YTD	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>7/5/2024</u>	<u>Est. Yr. End</u>	<u>Budget</u>
100-00-51400-004-007	Computer Software											
	Misc. & Anti-virus	-	-	-	2,500	-	900	-	1,000	-	900	1,000
	Total:	-	-	-	2,500	-	900	-	1,000	-	900	1,000
100-00-51400-004-008	Newsletter											
	Newsletter Postage	597	460	1,628	582	1,249	2,000	2,093	-	746	1,493	3,000
	Total:	597	460	1,628	582	1,249	2,000	2,093	-	746	1,493	3,000
100-00-51400-004-009	Computer Hardware											
	Replacement computers and hardware	-	149	2,297	211	-	2,500	-	7,150	664	3,500	7,000
	Total:	-	149	2,297	211	-	2,500	-	7,150	664	3,500	7,000
100-00-51400-005-000	Recodification Services											
	Annual Codification	1,913	-	995	2,715	995	3,500	6,211	15,000	-	7,000	10,000
	Annual eCode Fee	995	995		995		995		995		995	995
	Total:	2,908	995	995	3,710	995	4,495	6,211	15,995	0	7,995	10,995
100-00-51400-005-001	Planning & Five Corners Master Plan											
	Comprehensive Plan Update Completion					339	10,000		-		10,000	10,000
	Consulting Planner						10,000	1,066	10,000	525	5,000	10,000
	5 Corners Master Plan Update								30,000			50,000
	Total:	-	-	-	-	339	20,000	1,066	40,000	525	15,000	70,000

2025 General Fund Line Item Budget

Level: **General Government 100-00-51**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-51440-000-000	Elections Payroll											
	2 elections 18 inspectors x 14.5 hrs = 522 hours @\$10.76	11,509	4,424	13,573	6,246	13,756	5,095	5,837	10,600	3,041	18,000	5,620
	2 elections, 5 Chief inspectors x 22 hrs = 220 hrs @ \$15.13						3,019		6,275			3,350
	Election Inspector training: 2 hours regular workers x 45 workers						879		947			990
	Misc Election Expenses						5,000		1,000			1,000
	Reserve for future election years											6,500
	Total:	11,509	4,424	13,573	6,246	13,756	13,993	5,837	18,822	3,041	18,000	17,460
100-00-51440-005-000	CedarburgTV/Zoom											
	Time Warner Cedarburg hub IP	1,600	203	-	-	-	-	-	-	-	-	-
	Time Warner 5 static IP's	2,978	3,564	-	-	-	-	-	-	-	-	-
	Zoom (moved to computer software 2025)	500	129	-	-	-	500	-	500	-	500	-
	Total:	5,078	3,895	-	-	-	500	-	500	-	500	-
100-00-51440-005-003	Web Page Maintenance											
	TownWeb hosting	214	3,598	1,776	1,548	1,656	1,000	2,099	1,000	84	1,000	1,800
	Total:	214	3,598	1,776	1,548	1,656	1,000	2,099	1,000	84	1,000	1,800

2025 General Fund Line Item Budget

Level: **General Government 100-00-51**

<u>Account</u>	<u>Description</u>	2018	2019	2020	2021	2022	2023	2023	2024	YTD	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>7/5/2024</u>	<u>Est. Yr. End</u>	<u>Budget</u>
100-00-51440-010-000	Elections Expenses/Supplies											
	Food for 4 elections	4,236	228	9,204	5,335	5,090	600	4983.35	1,250	4,963	7,225	1,250
	Notice, memory cards, ballots, coding, supplies		2,828				3000		3,000			3,500
	Warranty/maint. machines (2)		810				1000		1,000			1,000
	Annual Data Service Agreement & Hardware											
	Maintenance (2 machines)		350				350		350			350
	Firmware agreement machines (2)		500				550		565			580
	Travel/training/onsite certification						450		450			450
	Modems						360		360			430
	Elections Postage											2,000
	Facility Rental Ozaukee Pavillion (new)											250
	Polling signage						250		250			250
	Voting booths											-
	Early-vote ballot boxes											-
	Total:	4,236	4,716	9,204	5,335	5,090	6,560	4,983	7,225	4,963	7,225	10,060
100-00-51450-010-001	FICA (Town Hall Employees)											
		14,225	15,074	12,090	14,413	16,000	20,000	18,575	21,500	9,881	19,761	23,000
	Total:	14,225	15,074	12,090	14,413	16,000	20,000	18,575	21,500	9,881	19,761	23,000
100-00-51450-010-002	Wisconsin Retirement (THE)											
		12,314	12,571	10,605	12,708	13,174	16,000	15,566	17,500	8,378	16,755	18,750
	Total:	12,314	12,571	10,605	12,708	13,174	16,000	15,566	17,500	8,378	16,755	18,750
100-00-51450-010-003	Health Insurance (THE)											
	Family additions 2025	17,084	12,343	15,614	19,287	28,236	33,000	39,961	49,611	27,044	54,089	55,000
	Total:	17,084	12,343	15,614	19,287	28,236	33,000	39,961	49,611	27,044	54,089	55,000
100-00-51450-010-004	Life Insurance - Office Staff											
		420	420	298	718	613	975	642	350	136	271	375
	Total:	420	420	298	718	613	975	642	350	136	271	375

2025 General Fund Line Item Budget

Level: **General Government 100-00-51**

<u>Account</u>	<u>Description</u>	2018	2019	2020	2021	2022	2023	2023	2024	YTD	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>7/5/2024</u>	<u>Est. Yr. End</u>	<u>Budget</u>
100-00-51450-010-005	HRA/Health Insurance Deductible											
	Deductible reimbursements (Admin Employees) DPW											
	Transferred to PW 2024	12,701	14,123	14,464	20,161	22,777	27,000	11,142	11,000	6,623	11,500	11,000
	HRA administration	800	800				1,000		1,750			1,955
	Total:	13,501	14,923	14,464	20,161	22,777	28,000	11,142	12,750	6,623	11,500	12,955
100-00-51500-000-000	Financial Services											
	Audit contract	9,635	10,300	41,413	42,000	38,474	12,190	47,160	12,550	27,565	45,000	13,050
	Bookkeeping contract	21,000	21,000				25,830		27,200			28,500
	Baker Tilly Continung Disclosure contract						800		800			800
	Promissory Note Pay Agent						300		300			300
	Financial Plan Study											20,000
	Audit related bookkeeping*	-	945				5,000		6,000			6,000
	*Note: bank fraud additional time 2020											
	Total:	30,635	32,245	41,413	42,000	38,474	44,120	47,160	46,850	27,565	45,000	68,650
100-00-51520-000-000	Payroll - Treasurer Part Time											
		8,594	8,852	12,399	7,215	11,031	11,000	11,530	11,440	4,086	11,440	11,841
	Total:	8,594	8,852	12,399	7,215	11,031	11,000	11,530	11,440	4,086	11,440	11,841
100-00-51520-002-000	Software Support											
	Tax collection and dog licenses	500	595	2,250	1,347	-	700	3,383	700	2,700	2,700	700
	Accounting & Payroll	72	2,250				1,950		2,000			2,700
	Total:	572	2,845	2,250	1,347	-	2,650	3,383	2,700	2,700	2,700	3,400
100-00-51520-004-000	Expenses - Treasurer											
	Various bank fees	502	-	367	2,691	4,207	750	3,072	750	594	5,500	750
	Tax bill preparation	2,000	385				6,000		4,000			4,000
	Training								842			842
	Total:	2,502	385	367	2,691	4,207	6,750	3,072	5,592	594	5,500	5,592

2025 General Fund Line Item Budget

Level: **General Government 100-00-51**

<u>Account</u>	<u>Description</u>	2018	2019	2020	2021	2022	2023	2023	2024	YTD	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>7/5/2024</u>	<u>Est. Yr. End</u>	<u>Budget</u>
100-00-51530-002-000	Expenses - Assessment											
	WI DOR fee to assess manuf prop.	259	250	-	253	241	300	225	300	-	300	300
	Total:	259	250	-	253	241	300	225	300	-	300	300
100-00-51530-011-000	Assessor Contract											
	Annual Assessor Contract	18,200	19,800	19,800	19,800	19,250	21,000	21,000	21,000	12,250	21,000	22,200
	Total:	18,200	19,800	19,800	19,800	19,250	21,000	21,000	21,000	12,250	21,000	22,200
100-00-51550-010-001	FICA - Treasurer											
		657	677	703	718	823	850	857	880	438	875	910
	Total:	657	677	703	718	823	850	857	880	438	875	910
100-00-51610-002-000	Town Hall Interior Maintenance											
	Contractual cleaning service	2,500	5,731	5,128	13,275	7,920	5,800	8,758	5,974	3,565	12,000	7,725
	Interior Paint/Chairs/Rugs	9,411	2,505	3,387			3,000		3,000			3,000
	Misc						4,000		4,000			4,000
	Total:	11,911	8,236	8,515	13,275	7,920	12,800	8,758	12,974	3,565	12,000	14,725
100-00-51610-002-001	Town Hall Exterior Maintenance											
	Misc. parts/supplies & repairs	283	1,006	513	228	109	2,000	1,624	3,000	56	2,000	3,000
	Total:	283	1,006	513	228	109	2,000	1,624	3,000	56	2,000	3,000

2025 General Fund Line Item Budget

Level: General Government 100-00-51

Account	Description	2018	2019	2020	2021	2022	2023	2023	2024	YTD	2024	2025
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	7/5/2024	Est. Yr. End	Budget
100-00-51610-002-002	Holding Tank Pumping Fees											
	Pumping fees	1,920	2,285	2,185	2,345	2,885	3,200	3,015	3,750	1,430	3,200	3,840
	Total:	1,920	2,285	2,185	2,345	2,885	3,200	3,015	3,750	1,430	3,200	3,840
100-00-51610-010-000	Utilities											
	WE Energies	13,313	25,398	12,946	17,744	14,811	22,000	17,321	23,100	9,588	25,000	25,000
	Phone - Local & Long Distance	2,000					2,100		2,100			2,250
	Wireless phones (4)	1,920					2,200		2,200			2,200
	Total:	17,233	25,398	12,946	17,744	14,811	26,300	17,321	27,400	9,588	25,000	29,450
100-00-51938-000-000	Property & Liability											
	Property (updated values 2024)	44,290	26,287	20,844	35,394	41,264	38,500	29,590	40,425	23,772	40,000	48,000
	Position Bonds (Admin./Clerk/Deputy Clerk)											750
	Auto			12,812				8,187				
	Total:	44,290	26,287	33,656	35,394	41,264	38,500	37,777	40,425	23,772	40,000	48,750
100-00-51910-000-000	ILL Tax/Refunds/Uncol											
		-	13,324	19,965	53	-	-	3,556	-	-	-	-
	Total:	-	13,324	19,965	53	-	-	3,556	-	-	-	-
100-00-51940-000-000	Work Comp Insurance											
		29,115	18,969	15,516	16,095	16,830	18,500	13,902	18,500	6,441	11,500	18,500
	Total:	29,115	18,969	15,516	16,095	16,830	18,500	13,902	18,500	6,441	11,500	18,500
GENERAL GOVERNMENT TOTAL:		550,705	520,198	560,798	524,776	565,975	701,932	641,825	780,849	340,278	728,340	871,502

2025 General Fund Line Item Budget

Level: Public Safety 100-00-52

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	YTD	2024 Est. Yr. End	2025 Budget
											2024 7/5/2024		
100-00-52110-000-000	Constable Wage												
		1,545	3,500	689	3,877	4,186	4,283	4,643	4,829	4,829	2,307	4,829	4,999
	Total:	1,545	3,500	689	3,877	4,186	4,283	4,643	4,829	4,829	2,307	4,829	4,999
100-00-52110-000-001	Constable Expenses												
	Insurance	251				480					-	750	
	Background Checks	450	997	795	360		501	900		1,000			1,000
	Mileage Reimbursement	-											
	Uniform/misc. items	-											
	Phone												480
	Total:	701	997	795	360	480	501	900	-	1,000	-	750	1,480
100-00-52110-040-001	FICA - Constable												
		115	268	53	272	330	340	350	355	370	184	369	390
	Total:	115	268	53	272	330	340	350	355	370	184	369	390
100-00-52200-000-000	Cedarburg Fire Department												
Extra payment in 2023	Shared Service Agreement	163,280	125,128	189,996	160,505	200,783	315,551	242,134	242,134	294,791	24,000	318,791	536,623
	Paramedic Oversight Contribution								25,893	24,000			
	Total:	163,280	125,128	189,996	160,505	200,783	315,551	242,134	268,027	318,791	24,000	318,791	536,623
100-00-52200-000-001	Fire Numbers												
		97	-	77	836	-	55	400	-	500	-	450	500
	Total:	97	-	77	836	-	55	400	-	500	-	450	500
100-00-52200-000-003	State Fire Insurance Rebate												
		32,560	32,424	34,309	35,367	35,994	38,281	37,500	42,275	40,000	-	48,361	48,000
	Total:	32,560	32,424	34,309	35,367	35,994	38,281	37,500	42,275	40,000	-	48,361	48,000

2025 General Fund Line Item Budget

Level: Public Safety 100-00-52

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	YTD	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
											<u>2024 7/5/2024</u>		
100-00-52200-000-004	Fire/EMS Dispatch												
	Included w/Fire/EMS 2025	2,112	3,351	4,054	3,407	2,768	2,724	4,000	1,029	4,500	-	-	-
	Total:	2,112	3,351	4,054	3,407	2,768	2,724	4,000	1,029	4,500	-	-	-
100-00-52200-000-006	Station No. 2 Utilities												
	Electric & gas	4,859	4,680	4,897	5,068	5,624	5,673	7,500	6,590	8,500	3,441	8,000	9,180
	Internet/Phone									1,200			1,500
	Total:	4,859	4,680	4,897	5,068	5,624	5,673	7,500	6,590	9,700	3,441	8,000	10,680
100-00-52400-002-000	Building Inspector Expenses												
	Building Inspector seal	-	-	-	-	335	335	910	336	1,000	-	1,000	1,000
	Misc. Expenses	-	-	339	436			100		100			100
	Total:	-	-	339	436	335	335	1,010	336	1,100	-	1,000	1,100
100-00-52400-011-000	Building Inspector Contract												
	% of revenues per contract	80,618	72,121	68,291	78,584	99,241	89,119	60,000	73,873	65,000	31,810	75,000	65,000
	Total:	80,618	72,121	68,291	78,584	99,241	89,119	60,000	73,873	65,000	31,810	75,000	65,000
100-00-52900-000-000	Emergency Government												
		-	100	-	1,070	-	1,015	1,000	88	1,500	-	1,000	1,500
	Total:	-	100	-	1,070	-	1,015	1,000	88	1,500	-	1,000	1,500
PUBLIC SAFETY TOTAL:		285,887	242,570	303,500	289,782	349,740	457,878	359,437	397,402	447,290	61,743	458,550	670,272

2025 General Fund Line Item Budget

Level: Public Works 100-00-53

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-53100-000-000	Payroll - Director of Public Works	68,531	80,348	80,987	74,367	90,534	99,750	103,684	103,740	49,563	103,740	107,371
	Total:	68,531	80,348	80,987	74,367	90,534	99,750	103,684	103,740	49,563	103,740	107,371
100-00-53100-001-001	Professional Memberships											
	APWA Annual Membership	651	498	547	892	382	650	344	650	353	650	650
	Total:	651	498	547	892	382	650	344	650	353	650	650
100-00-53100-001-002	Professional Training											
		-	1,846	175	178	-	2,400	469	2,400	196	2,200	2,400
	Total:	-	1,846	175	178	-	2,400	469	2,400	196	2,200	2,400
100-00-53100-001-003	Professional Periodicals											
		173	-	-	-	-	-	-	-	-	-	-
	Total:	173	-	-	-	-	-	-	-	-	-	-
100-00-53100-002-002	Town Yard System											
	ESS Software Maintenance	-	-	-	-	-	-	1,743	1,500	1,541	3,000	3,000
	Gate & Camera System Maintenance								1,500			3,000
	Total:	-	-	-	-	-	-	1,743	3,000	1,541	3,000	6,000
100-00-53100-002-003	Consulting Engineer Services											
	Property surveys & Road Grant Applications	(2,538)	11,391	12,135	8,179	3,949	10,000	18,029	12,500	571	10,000	10,000
	Covered Bridge Road Bridge		9,931									
	Public Works Facility Needs					-						
	Total:	(2,538)	21,322	12,135	8,179	3,949	10,000	18,029	12,500	571	10,000	10,000

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-53100-002-999	Covered Bridge Road Project											
	WISDOT costs (80% Reimbursed)		51,228	23,573	58,488	-	-	-	-	-	-	-
	Shown in Capital Fund & Completed 2022											
	Total:		51,228	23,573	58,488	-	-	-	-	-	-	-
100-00-53100-002-004	Mapping Fees											
		-	-	-	-	-	-	40	80	-	80	80
	Total:	-	-	-	-	-	-	40	80	-	80	80
100-00-53100-002-006	Review Fees											
	CSM review fees	500	500	500	-	-	500	-	500	-	1,000	500
	Plat review Fees						500		500			500
	Total:	500	500	500	-	-	1,000	-	1,000	-	1,000	1,000
100-00-53100-040-001	FICA											
	All full-time DPW employees	25,995	27,546	28,638	29,957	28,949	33,500	28,767	34,000	14,208	32,000	35,190
	Total:	25,995	27,546	28,638	29,957	28,949	33,500	28,767	34,000	14,208	32,000	35,190
100-00-53100-040-002	Wisconsin Retirement											
	All participating full-time DPW employees	22,751	23,082	24,447	25,690	26,262	28,500	25,379	29,000	12,454	26,000	30,100
	Total:	22,751	23,082	24,447	25,690	26,262	28,500	25,379	29,000	12,454	26,000	30,100
100-00-53100-040-003	Health Insurance											
	All participating full-time DPW employees	43,867	66,265	58,912	54,825	87,547	91,000	80,868	95,000	34,638	82,500	113,000
	Family addition 2025											
	Total:	43,867	66,265	58,912	54,825	87,547	91,000	80,868	95,000	34,638	82,500	113,000
100-00-53100-040-004	Life Insurance											
	Full-time public works	-	-	1,453	1,318	1,397	2,500	1,246	550	215	431	575
	Total:	-	-	1,453	1,318	1,397	2,500	1,246	550	215	431	575

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-51450-010-005	HRA/Health Insurance Deductible											
	Deductible reimbursements (DPW) Family addition								-	18,000	-	12,000
	Moved DPW costs to DPW 2024											22,000
	Total:	-	-	-	-	-	-	-	18,000	-	12,000	22,000
100-00-53311-000-001	Payroll - Highway Maintenance											
		179,951	124,166	128,091	140,421	85,315	122,000	113,936	128,000	57,446	126,000	139,500
	Total:	179,951	124,166	128,091	140,421	85,315	122,000	113,936	128,000	57,446	126,000	139,500
100-00-53311-000-003	Payroll - Snow/Ice Removal											
		22,720	28,485	20,422	25,396	23,699	35,500	36,627	39,000	20,565	38,000	44,000
	Total:	22,720	28,485	20,422	25,396	23,699	35,500	36,627	39,000	20,565	38,000	44,000
100-00-53311-000-005	Payroll - Drainage Maintenance											
		10,572	18,866	7,362	10,266	12,390	20,000	33,529	23,000	2,235	22,500	24,000
	Total:	10,572	18,866	7,362	10,266	12,390	20,000	33,529	23,000	2,235	22,500	24,000
100-00-53311-000-007	Payroll - Traffic Control											
		2,792	6,818	5,186	3,783	3,879	6,000	4,573	6,500	3,265	6,000	7,000
	Total:	2,792	6,818	5,186	3,783	3,879	6,000	4,573	6,500	3,265	6,000	7,000
100-00-53311-000-009	Payroll - Roadside Maintenance											
		15,575	44,301	54,334	34,563	33,118	32,000	48,691	36,000	29,296	36,000	37,500
	Total:	15,575	44,301	54,334	34,563	33,118	32,000	48,691	36,000	29,296	36,000	37,500
100-00-53311-000-011	Payroll - Machinery Maint & Repair											
		20,020	13,728	12,265	11,078	17,317	12,000	14,787	15,000	8,385	14,500	15,500
	Total:	20,020	13,728	12,265	11,078	17,317	12,000	14,787	15,000	8,385	14,500	15,500

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-0053311-000-012	Payroll - Recreation											
		22,803	28,621	41,878	52,162	317	12,000	-	13,000	-	12,500	13,000
	Total:	22,803	28,621	41,878	52,162	317	12,000	-	13,000	-	12,500	13,000
100-00-53311-000-013	Payroll - Drainage Const											
		1,891	11,423	4,562	992	953	5,000	4,127	7,000	-	6,000	7,000
	Total:	1,891	11,423	4,562	992	953	5,000	4,127	7,000	-	6,000	7,000
100-00-53311-000-014	Payroll - Overtime Highway											
		13,567	12,271	10,298	15,564	10,095	14,500	14,403	15,000	8,635	15,000	16,000
	Total:	13,567	12,271	10,298	15,564	10,095	14,500	14,403	15,000	8,635	15,000	16,000
100-00-53311-000-015	Payroll - Park Maint/Projects											
		10,085	10,883	19,787	3,297	3,811	10,000	1,997	14,000	-244	12,000	14,500
	Total:	10,085	10,883	19,787	3,297	3,811	10,000	1,997	14,000	(244)	12,000	14,500
100-00-53311-000-017	Payroll - NonPark Grounds Maint.											
		-	-	-	-	-	5,000	-	7,000	-	6,000	4,000
	Total:	-	-	-	-	-	5,000	-	7,000	-	6,000	4,000
100-00-53311-000-020	Payroll - Seasonal Labor											
	One summer hire (21 weeks total @ \$17.15/hr)	-	-	-	21,776	16,214	12,600	10,381	13,860	5,533	15,500	14,500
	Parks Seasonal Mowing etc. (160 hrs @ \$17.15/hr)	-	-	-	-	-	2,400	-	2,640	-	-	2,750
	Total:	-	-	-	21,776	16,214	15,000	10,381	16,500	5,533	15,500	17,250
100-00-53311-001-001	Professional Advancement											
	Seminars (crew)	-	897	290	580	1,292	1,600	1,914	1,600	324	1,750	1,600
	Purchase training materials	-	-	-	-	-	400	-	400	-	-	400
	Total:	-	897	290	580	1,292	2,000	1,914	2,000	324	1,750	2,000

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-53311-002-000	Uniforms & Shoes Highway											
	Work Boot Allowance (\$200/DPW employee/yr)	-	-	1,932	3,575	3,194	1,200	3,252	1,200	2,038	4,000	1,200
	Uniform Allowance (\$350/DPW employee/yr)	1,610	4,598				2,100		2,100			2,100
	Vests and other Safety Gear	-					1,500		1,500			1,500
	Total:	1,610	4,598	1,932	3,575	3,194	4,800	3,252	4,800	2,038	4,000	4,800
100-00-53311-002-001	Fuel Highway											
		28,884	38,824	21,502	27,904	46,522	42,000	36,153	40,000	14,916	29,833	40,000
	Total:	28,884	38,824	21,502	27,904	46,522	42,000	36,153	40,000	14,916	29,833	40,000
100-00-53311-002-002	CDL/Drug Testing											
	Annual Fee, Testing, Administration	100	210	220	754	961	1,000	715	1,000	593	1,000	1,000
	Total:	100	210	220	754	961	1,000	715	1,000	593	1,000	1,000
100-00-53311-004-001	Highway Maintenance											
	Screenings for dips in winter	31,519	5,497	4,808	7,987	36,569	1,000	36,592	1,000	1,486	84,000	1,000
	Hot mix asphalt for pothole repair						6,500		6,500			6,500
	Contracted asphalt patch work (relocated from roadside maintenance in 2022)						24,000		24,000			24,000
	Concrete slurry for cross culverts						4,000		4,000			4,000
	Contracted Mastic & Crack Filling (starting 2023)						11,874		45,000			45,000
	Asphalt for patching						6,500		6,500			6,100
	Total:	31,519	5,497	4,808	7,987	36,569	53,874	36,592	87,000	1,486	84,000	86,600
100-00-53311-004-003	Snow & Ice Control											
	Road Salt & Brine Solution	53,693	75,028	46,417	35,177	40,206	58,000	47,168	60,000	61,719	65,000	60,000
	Brine Solution											4,000
	Total:	53,693	75,028	46,417	35,177	40,206	58,000	47,168	60,000	61,719	65,000	64,000

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-53311-004-004	Mailbox Replacement											
		384	5,628	257	544	256	600	133	500	620	1,000	1,000
	Total:	384	5,628	257	544	256	600	133	500	620	1,000	1,000
100-00-53311-004-005	Drainage Maintenance											
	Draintile		22,743	20,910	2,139	4,142	500	17,127	500	260	18,000	500
	Culverts (non-road improv. work)						3,000		3,000			10,000
	Stone for backfill						11,000		11,000			11,000
	Mulch blanket						500		500			500
	Topsoil & seed/sod						5,000		5,000			5,000
	(includes drainage construction costs)	24,781										
	Total:	24,781	22,743	20,910	2,139	4,142	20,000	17,127	20,000	260	18,000	27,000
100-00-53311-004-006	Diggers Hotline											
	Service charge on each request	378	326	569	458	537	500	693	500	167	450	750
	Total:	378	326	569	458	537	500	693	500	167	450	750
100-00-53311-004-007	Traffic Control											
	Street/MUTCD signs	2,699	3,251	9,507	15,493	8,932	5,000	24,353	5,000	3,246	25,000	5,000
	Pavement Marking		12,693				20,000		20,000			20,000
	Total:	2,699	15,943	9,507	15,493	8,932	25,000	24,353	25,000	3,246	25,000	25,000
100-00-53311-004-009	Roadside Maintenance											
	Gravel for Shoulder Repair	30,624	75,911	53,325	78,152	17,845	10,000	32,439	10,000	13,348	38,000	10,000
	Asphalt for Paving Shoulder						5,000		5,000			5,000
	Right-of-way posts						700		700			700
	Topsoil mulch and seed						4,000		4,000			4,000
	Contracted asphalt patch work highway maintenance in 2022)						-		-			-
	Rear Flail Ditch Mower						-		-			-
	Tree removal						20,000		20,000			15,000
	Total:	30,624	75,911	53,325	78,152	17,845	39,700	32,439	39,700	13,348	38,000	34,700

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-53311-004-010	Street Light Electric & Maint.											
	We Energies Power	800	1,829	1,333	856	770	1,200	588	1,200	176	1,000	1,200
	Replacement bulbs						300		300			300
		1,762										
	Total:	2,562	1,829	1,333	856	770	1,500	588	1,500	176	1,000	1,500
100-00-53311-010-000	General Expenses - PW Garage											
	Maintenance expenses	5,632	3,561	3,581	13,097	5,545	5,000	4,342	5,000	2,351	4,500	6,000
	Total:	5,632	3,561	3,581	13,097	5,545	5,000	4,342	5,000	2,351	4,500	6,000
100-00-53311-015-000	General Expenses - Town Hall											
	Maintenance expenses	2,225	1,221	1,041	601	7,113	2,500	1,526	3,000	1,347	3,000	3,500
	Automated Door Warranty											1,000
	Total:	2,225	1,221	1,041	601	7,113	2,500	1,526	3,000	1,347	3,000	4,500
100-00-53311-020-000	General Expenses - Fire St. 2											
	Alarm testing service	220	669	4,288	2,851	2,590	550	2,707	550	685	2,500	550
	Misc. expenses						450		450			450
	Materials - indoor maint.						250		250			250
	Materials - outdoor maint.						250		250			250
	Backup Generator Overhaul						1,500		1,500			1,500
	Total:	220	669	4,288	2,851	2,590	3,000	2,707	3,000	685	2,500	3,000
100-00-53311-060-000	Shop Supplies & Misc Parts											
	Paper products	36,313	22,788	17,560	16,515	16,400	1,000	17,246	1,000	11,030	17,850	1,000
	Cleaning supplies (Safety Kleen)						1,000		1,000			1,000
	Cleaning supplies (Imperial Supplies)						750		750			750
	Quality State Oil - Hydraulic/Motor Oil						250		250			250
	General Parts & Equipment						14,850		14,850			17,000
	Total:	36,313	22,788	17,560	16,515	16,400	17,850	17,246	17,850	11,030	17,850	20,000

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-53311-060-001	Equipment Maintenance/Service											
	Tires	143,616	118,376	110,285	106,770	92,172	11,000	86,619	11,000	40,186	78,000	11,000
	Parts						11,000		11,000			11,000
	Equipment rental (Mastic 1 smelter)						5,000					
	Equipment rental (smelter)						5,000					
	Equipment repair/service						56,000		56,000			58,000
	Wheeled Excavator		85,900									
	Total:	143,616	204,276	110,285	106,770	92,172	88,000	86,619	78,000	40,186	78,000	80,000
100-00-53315-001-000	Highway Construction Payroll											
		-	990	469	872	47,546	5,000	2,394	8,000	-	7,500	8,000
	Total:	-	990	469	872	47,546	5,000	2,394	8,000	-	7,500	8,000
100-00-53315-011-000	General Exp - Hwy Construction											
	Horns Corners Rd. (Bridge St. south 2500' to CTH T)	212,448	178		306,668					-	-	
	Sherman Road 1 mile			290,450								
	Contracted Chip Sealing (1-2 miles)		-	-		48,973						
	Future Road Project Money (Transfer to Special Rev. Acct.)											
	Total:	212,448	178	290,450	306,668	48,973	-	-	-	-	-	-
100-00-53315-011-001	General Expenses - Bridges											
	Bridge maintenance materials	-	-	-	3,314	823	5,000	1,016	5,000	781	4,000	5,000
	Total:	-	-	-	3,314	823	5,000	1,016	5,000	781	4,000	5,000
100-00-53315-040-001	FICA											
		-	74	35	19	2,153	1,410	-	1,500	-	-	1,500
	Total:	-	74	35	19	2,153	1,410	-	1,500	-	-	1,500
100-00-53441-001-000	WPDES Stormwater Permit											
	Permit fee	500	500	500	500	500	1,500	500	1,500	-	1,000	1,500
	Total:	500	500	500	500	500	1,500	500	1,500	-	1,000	1,500

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-53441-002-000	WPDES Stormwater Consulting											
	Grant writing & app. process	5,063	-	-	13,000	-	2,500	-	-	-	1,500	-
	Misc. Stormwater consulting						3,000		3,000			3,000
	Total:	5,063	-	-	13,000	-	5,500	-	3,000	-	1,500	3,000
100-00-53450-001-000	Flood Control											
	Sand	-	70	-	-	-	200	-	200	-	-	200
	Sand bags	-					300		300			300
	Total:	-	70	-	-	-	500	-	500	-	-	500
100-00-53820-000-000	Refuse Collection Payroll											
	Misc. Refuse/Special Pick Up	52,590	48,892	44,845	46,894	45,327	10,000	3,590	8,000	991	1,981	8,000
	Total:	52,590	48,892	44,845	46,894	45,327	10,000	3,590	8,000	991	1,981	8,000
100-00-53620-040-001	FICA											
		3,894	3,592	3,182	3,466	2,212	765	-	765	-	-	765
	Total:	3,894	3,592	3,182	3,466	2,212	765	-	765	-	-	765
100-00-53620-040-002	Wisconsin Retirement											
		3,517	3,136	2,942	3,168	1,951	800	-	800	-	-	800
	Total:	3,517	3,136	2,942	3,168	1,951	800	-	800	-	-	800
100-00-53631-002-001	Tipping Fees											
	Contract \$11.13/mo per home 2301 homes	158,538	168,089	185,618	185,728	196,435	292,023	294,526	293,429	147,389	294,779	307,322
	Total:	158,538	168,089	185,618	185,728	196,435	292,023	294,526	293,429	147,389	294,779	307,322
100-00-53631-002-002	Materials/Supplies											
	Materials/supplies for recycling yard	-	312	250	36	200	250	-	250	51	100	250
	Total:	-	312	250	36	200	250	-	250	51	100	250

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-53631-002-003	Fuel											
	Propane for forklift	700	12,163	14,069	20,510	32,324	700	923	700	75	200	-
	Refuse truck fuel	19,605										
	Urea for refuse truck emission system	600										
	Total:	20,905	12,163	14,069	20,510	32,324	700	923	700	75	200	-
100-00-53631-002-004	Refuse Carts											
	WM supplies per contract 2023 no charge	3,261	5,652	4,224	4,451	11,853	-	-	-	-	-	-
	Total:	3,261	5,652	4,224	4,451	11,853	-	-	-	-	-	-
100-00-53631-020-000	Landfill Site/ Pleasant Valley											
	Monitoring shared w/ City of Cedarburg	1,483	2,533	2,166	4,050	4,900	3,000	2,333	3,000	733	3,000	3,000
	Total:	1,483	2,533	2,166	4,050	4,900	3,000	2,333	3,000	733	3,000	3,000
100-00-53635-000-000	Recycling Wages											
	Yard Attendants (phase out 2025 due to automated yard)	3,025	5,693	3,098	2,975	5,186	8,000	3,338	8,000	1,019	4,000	-
	Remove											
	Total:	3,025	5,693	3,098	2,975	5,186	8,000	3,338	8,000	1,019	4,000	-
100-00-53635-000-001	Recycling Public Works Payroll											
		12,706	10,021	10,250	14,064	8,176	11,000	10,548	11,000	4,009	10,000	13,000
	Total:	12,706	10,021	10,250	14,064	8,176	11,000	10,548	11,000	4,009	10,000	13,000
100-00-53635-002-000	General Expense - Recycling											
	Tire recycling collection	150			84,285		500	128,572	1,500	63,846	130,000	1,500
	Metal Recycling Collection											1,000
	Supplies/fuel/general expenses	200					200		1,700			2,400
	Collection Contract - Waste Management	101,154	103,684	130,043		121,888	124,071		130,045			136,127
	\$4.94/home.mo 4.5% Increase per contract											
	Total:	101,504	103,684	130,043	84,285	121,888	124,271	128,572	131,745	63,846	130,000	141,027

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-53635-040-001	FICA											
		1,178	1,175	921	1,334	781	1,200	251	1,200	80	250	1,200
	Total:	1,178	1,175	921	1,334	781	1,200	251	1,200	80	250	1,200
100-00-53635-040-002	Wisconsin Retirement											
		674	584	630	1,007	334	700	-	700	-	-	700
	Total:	674	584	630	1,007	334	700	-	700	-	-	700
100-00-53640-000-000	Weed & Nuisance Control											
	Herbicide (ROW invasives & noxious weeds)	2,095	264	2,430	134	2,884	3,000	2,968	3,000	98	2,500	3,000
	Total:	2,095	264	2,430	134	2,884	3,000	2,968	3,000	98	2,500	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:		1,408,528	1,419,747	1,529,498	1,583,589	1,253,017	1,398,843	1,308,147	1,491,459	622,420	1,419,294	1,568,629

2025 General Fund Line Item Budget

Level: CULTURE REC. ED 100-00-55

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-55500-000-000	Landmarks Commission											
	Moved to General Government	2,500	890	-	-	-	-	-	-	-	-	-
	Total:	2,500	890	-	-	-	-	-	-	-	-	-
	CULTURE REC. ED. TOTAL:	5,116	4,663	4,556	2,923	2,887	5,000	4,245	5,000	1,035	4,500	7,500

2025 General Fund Line Item Budget

Level: **Conserv. & Dev 100-00-56**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-56700-000-000	OEDC Contribution											
	Annual Membership OED	-	-	-	-	-	-	185	150	-	150	185
	Ozaukee County Tourism Council											100
Total:		-	-	-	-	-	-	185	150	-	150	285
100-00-56700-000-001	Cedarburg Chamber Contribution											
	Chamber Annual Membership fee	145	3,175	175	3,000	3,460	175	280	175		175	185
	Hometown Celebration/Fireworks	2,205	-				3,000	3,000	3,000	3,000	3,000	3,000
	Parade											35
Total:		2,350	3,175	175	3,000	3,460	3,175	3,280	3,175	3,000	3,175	3,220
CONSERV. & DEV. TOTAL		2,350	3,175	175	3,000	3,460	3,175	3,465	3,325	3,000	3,325	3,505

2025 General Fund Line Item Budget

Level: CAPITAL OUTLAY 100-00-57

Account	Description	2018	2019	2020	2021	2022	2023	2023	2024	YTD	2024	2025
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	2024 7/5/2024	Est. Yr. End	Budget
100-00-57140-000-000	General Public Buildings											
	Records	-	-	-	3,000	-	3,000	-	3,000	-	3,000	3,000
	Total:	-	-	-	3,000	-	3,000	-	3,000	-	3,000	3,000
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											
	Depreciation (future equipment purchases/Road Funding) Transfer to Special Revenue		-				150,000	-				
	Wheeled excavator		10,794	20,904								
	Purchase Used Loader to Replace JCB Loader (2018)	59,945										
	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)								350,000	-	350,000	
	2025 Equipment purchases: \$400,000 (minus \$200,000 coming from Capital Account) 20 yd Patrol Truck (plow, wing, underbody, v-box salter) Replacement #12 - Model Year 2004, & 1-Ton Dump Forestry Aerial Equipment & Accessories (Replacement #30 - Model Year 1997)											200,000
	Total:	59,945	10,794	20,904	128,295	61,815	150,000	-	350,000	-	350,000	200,000
CAPITAL OUTLAY TOTAL:		59,945	10,794	20,904	131,295	61,815	154,000	-	354,000	-	354,000	204,000

2025 General Fund Line Item Budget

Level: OTHER FIN. USES 100-00-59

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Est. Yr. End</u>	<u>2025 Budget</u>
100-00-59900-000-000	General Fund Reserve Transfer	-	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-59900-001-000	Misc. General Gov't	-	-	-	-	-	-	-	-	-	-	-
Total:		-	-	-	-	-	-	-	-	-	-	-
100-00-59900-002-000	Transfer GF to Other Funds											
	Equipment Tranfer to Special Rev. Acct. for Equipment Depreciation	-		620,000	233,000	158,000	-	150,000	150,000	-	150,000	150,000
	Transfer for Prochnow Expenses							8,000				8,000
	Transfer to Fire & EMS SR Fund (Balance of \$965,490 minus 2025 payment of \$536,623)											428,867
	Other Transfers Board Approved							100,000				
	Total:	-	-	620,000	233,000	158,000	-	258,000	150,000	-	150,000	586,867
OTHER FIN. USES TOTAL:		-	-	620,000	233,000	158,000	-	258,000	150,000	-	150,000	586,867

2025 Town of Cedarburg Line Item Budget

Special Revenue Fund								
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenues	726,477	57,948	668,003	275,951	205,134	365,978	169,250	180,620
Expenditures	87,979	559,627	39,070	457,658	151,837	218,425	433,000	342,000
Balance Annual Net Rev/Exp	\$ 638,498	\$ (501,679)	\$ 628,934	\$ (181,707)	\$ 53,297	\$ 147,552	\$ (263,750)	\$ (161,380)
Fund Balance 12/31/23: \$1,066,304								

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 1-1-2025 \$790,000)
- 3) Utility Bonds (neutral account to hold work bonds in the Town)
- 4) Impact Fee's (kept separate from General Fund Revenue)
- 5) Environmental Impact (tracking of expenses for Prochnow EPA action)

2025 Town of Cedarburg Line Item Budget

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
200-00	Taxes								
	Property Tax Levy	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-
200-00	Machinery								
	Beginning Acct. Balance 1/1/24	327,257	248,983	450,860	523,783	467,890	799,561	-	-
	Interest					9,752	49,311	-	-
	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
	Total:	-	-	-	-	9,752	49,311	150,000	150,000

2025 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE

Type: Revenues (200-00)

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
200-00	Highway & Bridge								
	Beginning Acct. Balance 1/1/24	34,021	34,830	355,109	355,362	-	-	-	-
	Interest	-	15,691	3,324	879	-	-	-	-
	Transfer in from G.F. for Projects								
	Note: None in 2023 and 2024 due to funds coming from the Capital Account \$5 million notes								
	Total:	34,021	15,691	3,324	879	-	-	-	-
200-00	Utility Permit Escrows								
	Beginning Acct. Balance 1/1/24	20,000	20,200	20,700	20,700	22,200	22,200	-	-
	Interest	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-
200-00	Road Bond								
	Beginning Acct. Balance 1/1/24	20,000	37,000	57,200	72,000	71,100	69,600	-	-
	Interest	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-
200-00	Holding Tank								
	Beginning Acct. Balance 1/1/24	181,600	181,600	185,600	188,000	191,600	193,200	-	-
	Interest	-	3,219	1,500	170	3,246	14,085	-	-
	Total:	-	3,219	1,500	170	3,246	14,085	-	-
200-00	Impact Fees								
	Beginning Acct. Balance 1/1/24	633,075	233,006	276,151	318,071	340,854	267,724	-	-
	New impact fees collected	49,270	26,530	41,690	41,690	30,321	26,530	18,950	30,320
	Interest	10,090	12,508	1,489	212	3,816	18,052	300	300
	Total:	692,435	39,038	43,179	41,902	34,136	44,582	19,250	30,620

2025 Town of Cedarburg Line Item Budget

Fund: **SPECIAL REVENUE**

Type: **Revenues (200-00)**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
200-00	Environmental								
	Beginning Acct. Balance 1/1/24	-174,270	-189,440	100,003	81,501	109,420	190,912	-	-
	Interest		-		-	-	-	-	-
	Total:	-	-		-	-	-	-	-
200-00	Five Corners Town Center								
	Beginning Acct. Balance 1/1/24	35,793	36,644	36,918	85,949	87,018	90,842	-	-
	Interest	-	-		-	-	-	-	-
	Total:	-	-		-	-	-	-	-
200-00	Transfer in from General Fund								
		-		620,000	233,000	158,000	258,000		
	Total:	-		620,000	233,000	158,000	258,000	-	-
	TOTAL NEW REVENUE (not fund balance):	726,477	57,948	668,003	275,951	205,134	365,978	169,250	180,620

2025 Town of Cedarburg Line Item Budget

Fund: **SPECIAL REVENUE**

Type: **Expenditures (200-00)**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
200-00	Machinery								
	Transfer to G. F. Natural Gas Pressure Washer		15,000						
	Transfer to GF for mini-excavator & 5-yd dump truck								
	Replace Truck #17								
	Transfer to GF for Purchase of Used Loader	65,000							
	Transfer to General fund purchase of wheeled excavator (purchased 11/19)		-						
	Unbudgeted Generator replacement 2020			25,932					
	2021:Transfer to General Fund for equipment (Replacement pickup truck with lift gate (\$65,000) Tilting Bucket (replacing broken bucket) (\$10,000) Used for pickup truck never replaced from 2017 (\$25,000) Replacement zero turn mower (\$25,000)					128,295			
	2022:Transfer to General Fund for equipment (Replacement patrol truck (\$230,000), replacement zero turn mower (\$20,000), and used box truck (\$50,000)						61,988		
	2023: No transfer in for equipment for 2023; equipment purchases in 2023 made with Capital Funds due to savings on roads projects in 2022								
	2024:Transfer to General Fund for equipment replacement patrol truck (\$285,000), and retrofit plow truck with anti-icing tank (\$65,000)							350,000	
	2025: Transfer from SR Machinery Account for Equipment purchases: \$400,000 (minus \$200,000 coming from Capital Account) 20 yd Patrol Truck (plow, wing, underbody, v-box salter) Replacement #12 - Model Year 2004, & 1-Ton Dump Forestry Aerial Equipment & Accessories (Replacement #30 - Model Year 1997)								200,000
	Total:	65,000	15,000	25,932	128,295	61,988	-	350,000	200,000

2025 Town of Cedarburg Line Item Budget

Fund: **SPECIAL REVENUE**

Type: **Expenditures (200-00)**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
200-00	Impact Fees								
	Transfer to General Fund Impact Fee Study 2022								
	Transfer to Capital Project Sports Complex								
	Transfer to General Fund for Fire/EMS Shared Services Agreement		528,795		-	-	125,220	33,000	22,000
	Total:	-	528,795	-	-	-	125,220	33,000	22,000
200-00	Environmental								
	Legal Services	22,979		9,638	19,496	33,770	6,714	20,000	20,000
	Engineering		15,832	3,500	3,199	6,105	86,492		40,000
	Total:	22,979	15,832	13,138	22,695	39,875	93,206	20,000	60,000
200-00	Five Corners Town Center								
	Transfer to General Fund for Five Corners Stormwater Engineering Study *Project not completed in 2016								
	Transfer to General Fund for Comprehensive Plan Update								10,000
	Transfer to General Fund for 5 Corners Master Plan Update							30,000	50,000
	Total:	-	-	-	-	-	-	30,000	60,000
EXPENDITURES TOTAL:		87,979	559,627	39,070	457,658	151,837	218,425	433,000	342,000

2025 Town of Cedarburg Line Item Budget

Special Revenue Fund ARPA						
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Revenues	-	317,198	317,198	60,388	-	-
Expenditures	-	17,976	192,916	202,960	-	220,000
Balance Annual Net Rev/Exp	\$ -	\$ 299,222	\$ 124,282	\$ (142,572)	\$ -	\$ (220,000)
(Unobligated) Fund Balance 12/31/23: \$60,388						
Note: 2023 Revenues per Workhorse \$263,348						

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

Primary Functions:

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

2025 Town of Cedarburg Line Item Budget

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

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

2025 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE - ARPA

Type: Expenditures (205-00)

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

2025 Town of Cedarburg Line Item Budget

Capital Projects Fund

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022	Actual 2023	Actual	2024 Budget	2025 Budget
Revenues	2,230,000	502,895	20,000	-	5,369,300	1,020,322		300,000	800,000
Expenditures	1,278,926	675,378	211,275	11,315	2,094,480	1,159,325		2,360,000	730,500
Fund Balance 12/31/23:	\$ 3,215,168								

* 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

2025 Town of Cedarburg Line Item Budget

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
300-00-43531-000-000	LRIP								
	Interest						103,839	-	-
Total:		-	-	-	-	-	103,839	-	-
300-00-46100-000-000	Reimbursements - Grafton/Cedarburg/Saukville								
	Reimbursements						104,460	-	-
Total:		-	-	-	-	-	104,460	-	-
300-00-47230-131-000	State of WI Reimbursement - Bridge								
	Reimbursements						63,591	-	-
Total:		-	-	-	-	-	63,591	-	-
300-00-48110-000-000	Bond Proceeds - 2018								
	Town GO Note State Trust Fund Loan	1,600,000	-	-	-	-	-	-	-
	Impact Fee Dispersement	-	442,895						
Total:		1,600,000	442,895	-	-	-	-	-	-
300-00-48110-000-001	Interest - NonTaxable								
	Interest					2,866	33,707	-	-
Total:		-	-	-	-	2,866	33,707	-	-

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
300-00-48110-000-006	Bond Proceeds - 2022								
	Town Promissory Notes 2022					5,000,000	64,724	-	-
		-	-	-	-	5,000,000	64,724	-	-
300-00-48110-000-007	Korb Sports Complex Donation								
	Korb Family	500,000			-	-		-	-
	Anonymous Donation	100,000			-	-		-	-
	Margery Uihlein Family	30,000			-	-		-	-
	Orthopaedic Hospital Donation		60,000	20,000	-	-		-	-
	Other Donations (ex. Concessions stand, path, lights)				-	-		300,000	400,000
	Total:	630,000	60,000	20,000	-	-	-	300,000	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	-	-
300-00-48110-000-009	Bond Proceeds - 2025								
	Town GO Note State Trust Fund Loan								400,000
	Anticipated funds to be received before year end								
	Purpose: roads, equipment, facilities, Capital over \$5,000								400,000
		-	-	-	-	-	-	-	
300-00-49000-000-000	Other Financing Sources								
	WI State Trust Fund Loan 2022 STH 60 Land Purchase					249,900			
	City of Cedarburg Intergov. Road Reimbursement					116,534			
	Total:	-	-	-	-	366,434	-	-	-
	NEW REVENUES TOTAL (not fund balance):	2,230,000	502,895	20,000	-	5,369,300	1,020,322	300,000	800,000

2025 Town of Cedarburg Line Item Budget

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
300-00-57203-137-000	Land Purchase								
	8611 STH Land Purchase	-	-	-	-	250,404			
	Total:	-	-	-	-	250,404		-	-
300-00-57230-134-000	Road Projects								
	Town Road Projects 2022					1,153,257			
	Town Road Projects 2023								
	Town Road Projects 2024						241,880	1,680,000	
	Town Road Projects 2025								-
	Total:	-	-	-	-	1,153,257	241,880	1,680,000	-
300-00-57230-134-002	Road Projects Cedar Sauk Road								
	Cedar Sauk Road Project	-	-	-	-	43,271	165,649		100,000
	Total:	-	-	-	-	43,271	165,649	-	100,000
300-00-57230-134-003	Road Projects Columbia Road								
	Columbia Road Project	-	-	-	-	23,338	202,247	-	-
	Total:	-	-	-	-	23,338	202,247	-	-

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
300-00-57230-134-004	Road Projects Sherman Road								
	Sherman Road Project	-	-	-	-	294,423	-	-	-
	Total:	-	-	-	-	294,423		-	-

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
300-00-57230-134-006	Cedar Creek Bridge Project								
	Cedar Creek Bridge Replacement Design	-	-	-	-	-	-	65,000	30,500
	Total:	-	-	-	-	-	-	65,000	30,500

300-00-57230-135-000	KORB SPORTS COMPLEX								
	Sports Complex Land Acquisition (2017)								
	Cedarburg Sports Complex Phase #1 Rams Contracting Bid	1,077,126							
	Korb Sports Complex Field Amenities (Fence, Pole/shed buildings, Well/Electric)	84,000	372,682				21,913		
	Soft Cost (engineering, legal, contingency, dirt)	113,987	10,864						
	Korb Sports Complex Phase # 3 (Score Boards, signage, improvements, Equipment)			209,404	11,315				
	Korb Sports Complex Phase # 4 (Infrastructure 400k)					677		300,000	400,000
	Soccer Goals and Field Supplies								
	Town Garbage Truck		289,424						
	Total:	1,275,113	672,970	209,404	11,315	677	21,913	300,000	400,000

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
300-00-57300-100-000	Equipment Purchase								
	Sports Complex Wage (DPW)	3,813	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)							315,000	
	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) Town Refuse Truck								200,000
	Total:	3,813	2,408	1,871	-	-	520,214	315,000	200,000
300-00-58292-135-000	Debt Issuance Costs								
	2022 \$5 Million Promissory Notes	-	-	-	-	65,512		-	-
	Total:	-	-	-	-	65,512		-	-
EXPENDITURES TOTAL:		1,278,926	675,378	211,275	11,315	2,094,480	1,159,325	2,360,000	730,500

2025 Town of Cedarburg Line Item Budget

Debt Service Fund

	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Revenues	325,000	353,160	350,784	350,785	450,737	690,746	768,489	723,019
Expenditures	325,000	350,784	350,784	350,784	350,784	790,697	768,489	723,019
Balance	-	2,376	(0)	1	99,952		0	0
Fund Balance 12/31/23:	(\$297,185)							

Notes

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

** June 2018: Town Board took action to borrow \$1,6 million for the Korb Sports Complex. The Town moved the \$1,600,000 proceeds into the Capital Projects account for the project. The note was on a 5-year repayment process of approximately \$350,784/year due March 15th of each year until 2023.

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

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

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

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

2025 Town of Cedarburg Line Item Budget

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
400-00-20000-000-000	Town Portion Property Taxes								
	Portion of tax levy for debt service	325,000	353,160	350,784	350,785	350,785	690,746		
	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							361,510	318,465
	Tax Levy proceeds from State of Wisconsin \$249,900 bond issue April 2022 Land Purchase STH 60 for Redevelopment							54,629	54,629
	Tax Levy proceeds from 2022 Promissory Notes \$5 million for Roads and Equipment April 2022							352,350	349,925
Total:		325,000	353,160	350,784	350,785	350,785	690,746	768,489	723,019
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	-	-	-
400-00-57	Fund Balance								
	Available bond proceeds								
Total:		-	-	-	-	-	-	-	-
REVENUES TOTAL:		325,000	353,160	350,784	350,785	450,737	690,746	768,489	723,019

2025 Town of Cedarburg Line Item Budget

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
400-00-58100-000-000	Principal								
	State Trust Fund Loan Payment to <u>Capital</u> <u>Projects Account</u> Korb Sports Complex		311,661	305,569	316,387	327,461	571,987		
	State Trust Fund Loan Payment to <u>Capital</u> <u>Projects Account</u> 2023 Roads/Bridge/Equipment							309,755	299,731
	State Trust Fund Loan Payment to <u>Capital</u> <u>Projects Account</u> Land Purchase STH 60							48,051	49,631
	2022 Promissory Notes Payment to <u>Capital</u> <u>Projects Account</u> Roads and Equipment							210,000	215,000
	Total:	-	311,661	305,569	316,387	327,461	571,987	567,806	564,362
400-00-58200-000-000	Interest								
	State Trust Fund Loan Payment to <u>Capital</u> <u>Projects Account</u> Korb Sports Complex		39,123	45,215	34,397	23,323	218,710		
Pre-Pay request submitted to BCPL	State Trust Fund Loan Payment to <u>Capital</u> <u>Projects Account</u> 2023 Roads/Equipment/Sports Complex							51,755	18,733
	State Trust Fund Loan Payment to <u>Capital</u> <u>Projects Account</u> Land Purchase STH 60							6,578	4,998
	2022 Promissory Notes Payment to <u>Capital</u> <u>Projects Account</u> Roads and Equipment							142,350	134,925
	Total:	-	39,123	45,215	34,397	23,323	218,710	200,683	158,656

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
400-00-58500-001-000	Principal - 09 Refinancing								
	\$810k GO Prom. Note								
	\$1.4 mil Taxable GO Prom. Note								
	Includes Transfer from Special Rev								
	Total:	-	-	-	-	-	-	-	-
400-00-58500-002-000	Interest - 09 Refinancing								
	\$810k GO Promissory Note								
	\$1.4 mil Taxable GO Prom. Note								
	Includes Transfer from Special Rev								
	Total:	-	-	-	-	-	-	-	-
EXPENDITURES TOTAL:		325,000	350,784	350,784	350,784	350,784	790,697	768,489	723,019

2025 Town of Cedarburg Line Item Budget

Recreation Fund		
	2024 Budget	2025 Budget
Revenues	182,101	137,780
Expenditures	182,101	137,780
Balance	-	(0)
Fund Balance 12/31/2023	\$229,352	

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

2025 Town of Cedarburg Line Item Budget

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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>YTD 2024 7/5/2024</u>	<u>2024 Expected Year End</u>	<u>2025 Budget</u>
500-00-48110-000-000	Investment Income									
						4,617	-	-	-	-
	Total:	-	-	-	-	4,617	-	-	-	-
500-00-48700-002-001	Little League Sponsorships - CASH									
	Business & individuals	22,900	20,050	18,300	25,000	16,650	24,000	6,350	10,000	16,000
	Field Rentals									8,000
	Total:	22,900	20,050	18,300	25,000	16,650	24,000	6,350	10,000	24,000
500-00-48700-002-002	Little League Fees									
	Baseball & softball	47,929	47,796	48,232	48,000	49,851	49,500	48,632	48,632	54,830
	Pitching clinic fees						-			-
	Tournament teams (NEW 2025)						-			1,000
	Late Fees (25 @ \$35)				1,750		625			875
	Total:	47,929	47,796	48,232	49,750	49,851	50,125	48,632	48,632	56,705
500-00-48700-002-003	Little League Other Revenues									
	Brewer ticket sales	855	1,287	14,705	6,500	8,298	6,201	4,200	4,200	6,000
	Chinooks ticket sales				100		100			100
	Spirit Wear Sales				25		25			25
	Facility Rentals				5,200		5,000		4,000	
	Use of Fund Balance (Infield mix every other year)						55,000			3,500
	Total:	855	1,287	14,705	11,825	8,298	66,326	4,200	8,200	9,625
500-00-48700-003-001	Flag Football League Sponsorships									
	Business & individuals	-	-	-	1,000	-	1,000	-	-	-
	Total:	-	-	-	1,000	-	1,000	-	-	-

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Expected Year End</u>	<u>2025 Budget</u>
500-00-48700-003-002	Flag Football League Fees									
92 players in 2024	Registration Fees (80 @ \$80)	4,968	3,693	4,384	5,200	2,670	3,900	770	6,132	6,400
	Late Fees (10 @ \$35)				375		250			350
	Total:	4,968	3,693	4,384	5,575	2,670	4,150	770	6,132	6,750
500-00-48700-003-003	Flag Football League Other Revenue									
	Spirit Wear	-	699	-	-	-	-	-	-	-
	Total:	-	699	-	-	-	-	-	-	-
500-00-48700-006-002	Track & Field Fees									
	Track Fees (Assumes 70 participants @ \$55/participant)	1,502	-	-	3,750	3,315	3,850	3,445	3,445	3,850
	Track Meet Only Participants (45 @ \$30)				200		500			1,350
	Total:	1,502	-	-	3,950	3,315	4,350	3,445	3,445	5,200
500-00-48700-006-002	Track & Field Sponsors									
		-	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-	-
500-00-48700-007-002	Fall Little League Fees									
	230 players @ \$95	3,903	17,427	20,336	18,200	22,894	20,800	2,870	21,552	21,850
	Late Fees (20 @ \$35)				625		500			700
	Total:	3,903	17,427	20,336	18,825	22,894	21,300	2,870	21,552	22,550
500-00-48700-008-002	Soccer Fees									
169 players in 2024	Assumes Participants 160 @ \$77/Participant	5,358	9,735	8,538	9,100	9,933	10,400	6,360	11,001	12,320
No change in prior 10 years	Late Fees (18 @ \$35)				450		450			630
	Total:	5,358	9,735	8,538	9,550	9,933	10,850	6,360	11,001	12,950
REVENUES TOTAL:		87,416	100,687	114,496	125,475	118,229	182,101	72,627	108,962	137,780

2025 Town of Cedarburg Line Item Budget

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

Account	Description	2020	2021	2022	2023	2023	2024	YTD	2024	2025
		Actual	Actual	Actual	Budget	Actual	Budget	7/5/2024	Expected Year End	Budget
500-00-55300-001-000 Transfer Out to General Fund Recreation Wages & Benefits										
	CLL staff wages & benefits	10,932	5,296	30,612		45,547	38,711	24,350	51,379	42,120
	CFFL staff wages & benefits	1,362					2,202			2,406
	Track & Field wages & benefits						1,569			1,719
	Soccer wages & benefits	891					2,637			2,883
	Fall baseball wages & benefits	1,008					6,260			6,799
	Total Recreation Wages (Director and Korb Maintenance Employee)				46,572					
	Total:	14,193	5,296	30,612	46,572	45,547	51,379	24,350	51,379	55,926
500-00-55300-002-001 Little League Program										
	(Assumes 375 baseball and 72 softball players)									
	Helmets	20,888	27,303	32,014	250	27,966	200	24,041	27,630	200
	Helmets softball				300		200			200
	catchers mitts 1 @ \$50				50		50			50
	catcher's equipment set (1@\$200)				400		200			200
	shin guards						-			-
	chest protector						-			-
	throat guard				90		90			90
	Sof-Tee Balls						200			200
	Practice Baseballs 13 @ \$30 each				300		300			300
	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) @ \$8.75				3,282		3,282			3,282
	softball uniform shirts (72) @ \$23				1,656		1,656			1,656
	softball visors (72) @ \$8.75				630		630			630
	patches (415) @ \$2				830		830			830
	score books (10) @ \$7				70		-			-
	Machine pitch tournament umpire wages (10 games @ \$25)				250		250			250
	Player Pitch Tournament Umpires (5 Games @ \$55)				495		275			275
	Intermediate Tournament Umpires 5 Games @ \$65				325		325			325
	tournament supplies (balls, awards, score books)				400		300			300
	Baseball/softball tournament teams				-		-			1,000

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Expected Year End</u>	<u>2025 Budget</u>
	Tournament baseball jerseys (12 @ \$20)				-		-			-
	Tournament baseball hats (15 @ \$20)				-		-			-
	Softball Tournament entry fees (3 @ \$150 each)				-		-			-
	Tournament softball jerseys (12 @ \$18)				-		-			-
	Tournament softball visors (15 @ \$9)				-		-			-
	Balls (2 dozen)				-		-			-
	umpire gear (3 Sets)				-		450			450
	umpire kits (4) @ \$20				-					
	umpire wages (Minors 10 teams 1 umpire @ \$15) 60 Games				-		-			-
	umpire wages (Player Pitch 6 teams 2 umpires @ \$25/\$30) 36 Games				1,980		1,980			1,980
	umpire wages (Intermediate 5 teams 2 umpires @ \$30/35)				1,950		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 @ \$20/shirt				300		200			200
	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				200					
	Participation Awards				-		-			-
	Pitching Machine (2 sling shot)				-		400			400
	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				371		300			300
Total:		20,888	27,303	32,014	38,506	27,966	38,145	24,041	27,630	39,145

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Expected Year End</u>	<u>2025 Budget</u>
500-00-55300-002-004	Little League - Facility									
	Pitcher mounds (2)	1,222	9,904	7,909	100	10,960	100	2,934	5,600	100
	Replacment base stubs				100		-			-
	Home plate (1 in ground)				100		100			100
	Base sets (1)				200		200			200
	Base ground anchors (3)				-		-			-
	Diamond Dry				-		-			-
	Field lining chalk				500		-			-
	Field lining paint				100		200			200
	Turf maintenance (3 fertilization/weed applications)				1,000		370			1,200
	Portable toilet rental (Shared with Football, Fall ball, & Soccer)				2,500		1,000			1,000
	Keys				100		200			200
	Field rental (Juniors Games)				-		400			400
	Equipment Depreciation				2,408		245			2,385
	Seed/infield stone/mulch				2,500		4,000			1,500
	Turf replacment fund				500		500			500
	Machine maintenance				600		600			600
	WE ENERGIES				400		400			400
	Lock Replacement				-		280			280
	Total:	1,222	9,904	7,909	11,108	10,960	8,595	2,934	5,600	9,065
500-00-55300-002-007	Little League - Capital Outlay									
	New Zero Turn Mower	-	-	-	-	-	40,000	42,678	42,678	-
	New Field Irrigation Wheel						15,000			
	Total:	-	-	-	-	-	55,000	42,678	42,678	-

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Expected Year End</u>	<u>2025 Budget</u>
500-00-55900-005-001	Track & Field - Program									
	t-shirts @ \$13 (110 participants)	26	-	-	1,140	1,482	1,235	1,597	1,600	1,430
	meet entry fee									
	Traveling Trophy									300
	Event Medals				500		640			700
	Facility Rental Practices				200		300			300
	Facility Rental Track Meet				250		250			250
	Background Checks				50		50			50
	Site supervisor wage									-
	Press Box Rental				50		50			50
	Hurdle Sets 2				-		-			121
	Cones 24@ \$12.50						256			280
	Watches				77		-			-
	Misc				-		-			-
	Blue Sombrero 2.8%						-			-
	Total:	26	-	-	2,267	1,482	2,781	1,597	1,600	3,481
500-00-56000-006-001	Soccer									
	Puggs Goals 2 sets at \$100 & 1 Full Size Goal	1,476	4,350	4,143	-	4,443	-	-	5,000	-
	Size 3 Balls (U8 Age)				-		-			-
	Shirts \$15/shirt (160 players)				2,240		2,400			2,400
	Field Paint				620		500			700
	Equipment Depreciation				2,500		2,744			4,917
	Background Checks				50		50			50
	Field Fertilization				1,600		1,519			1,000
	Blue Sombrero 2.8%+\$3 Admin Fees				-		-			-
	Portable Toilet Rental				500		1,000			1,000
	Whistles				28					
	Total:	1,476	4,350	4,143	7,538	4,443	8,213	-	5,000	10,067

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 7/5/2024</u>	<u>2024 Expected Year End</u>	<u>2025 Budget</u>
500-00-56100-007-001	Fall Little League									
	Background Checks	5,355	7,775	10,073	50	10,887	50	-	10,000	50
	Baseballs				900		655			866
	Electricity				491		500			500
	Shirts (260 @ \$18.50)				5,200		4,810			4,810
	Hats (260) @ \$8.75)				2,275		1,750			1,750
	Umpires				1,200		1,200			1,200
	Aeration/Overseed				1,000		500			300
	Potrable Toilet Rental				800		1,000			1,000
	Infield Stone				1,092		-			2,000
	Turf replacment fund				3,073		900			901
	Equipment Depreciation		-				3,675			2,375
	Total:	5,355	7,775	10,073	16,081	10,887	15,040	-	10,000	15,752

EXPENDITURES TOTAL: 45,992 57,869 88,723 125,475 103,277 182,101 95,600 146,987 137,780

2025 Town of Cedarburg Line Item Budget

Special Revenue Fire & EMS	
	2025 Budget
Revenues	428,867
Expenditures	-
Balance Annual Net Rev/Exp	\$ 428,867
Fund Balance 12/31/23: \$0 (New Fund 2025)	

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

Primary Functions:

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

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

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

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

2026 Budget: Details to be added summer of 2025 during budget process.

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

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

2025 Town of Cedarburg Line Item Budget

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

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

TOTAL NEW REVENUE (not fund balance): 428,867

2025 Town of Cedarburg Line Item Budget

Fund: SPECIAL REVENUE - Fire & EMS

Type: Expenditures (600-00)

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