

Town of Primrose 2025 Budget - [As of: Present]	2024 Budget	2025 Budget	2026	Rate Increase	Notes
Income					
40000 — Revenue					
<u>40002 — Tax Collections</u>	325,793.00	332,428.00	348,867.50	4.95%	299397 base + general debt (MHFD, Truck, Plow)
<u>40005 — Lottery Credits</u>	4,585.32	4,585.32	9,363.55	104%	From 2025 received
<u>40008 — Dog Licensing</u>	1,050.00	1,500.00	2,000.00	33%	
<u>40066 — County Septic Revenue</u>	3,213.00	3,213.00	3,213.00	0%	
40500 — Tax Settlements Paid to Others					
<u>40510 — County Settlements</u>					
<u>40518 — Collection of Delinquent Taxes</u>					
<u>40522 — Collection Paid to Others</u>					
<u>40525 — Dog License Paid to Others</u>	840.00	1,200.00	1,800.00	50%	
<u>40528 — Paid to Schools</u>					
<u>40530 — Paid to Technical Schools</u>					
<u>40500 — Tax Settlements Paid to Others</u>	3,213.00	3,213.00	3,213.00	0%	
Total 40500 — Tax Settlements Paid to Others	4,053.00	4,413.00	5,013.00	14%	
Total 40000 — Revenue	330,588.32	337,313.32	358,431.05	6%	
43000 — Intergovernmental Revenues					
<u>43410 — State Shared Revenues</u>	8,317.56	51,106.16	54,058.70	6%	\$45261.20 + 8797.50 Act 12
<u>43420 — State Shared Taxes-2% Fire Dues</u>	4,000.94	4,631.39	5,323.97	15%	Based off of 2025 received
<u>43430 — Other State Shared Taxes</u>	10	10.00	329.76	3198%	PPA 312.09, Computer exempt 17.67
<u>43531 — General Transportation Aids</u>	116,441.06	116,441.06	124,788.70	7%	Increasing to 2930/mile. 42.59 miles of road
<u>43545 — State Payments-Recycling</u>	1,350.00	1,481.00	1,481.00	0%	
<u>43620 — In Lieu of Taxes-State Conserv</u>	257.00	257.00	257.00	0%	
43650 — Retained Forest/Cropland-County					
<u>43651 — Mgd Forest/Cropland Revenue</u>	2,095.00	2,095.00	2,095.00	0%	
<u>43655 — Pd to Cty-Mgd Forest/Cropland</u>	1,538.88	1,538.88	1,538.88	0%	
<u>43656 — Retained Forest/Cropland-County - Other</u>	700.00	700.00	700.00	0%	
Total 43650 — Retained Forest/Cropland-County	4,333.88	4,333.88	4,333.88	0%	
<u>43790 — Other Local Government Grants</u>	-	20177.71	16,718.00	-17%	118 Cemetary, 16600 LRIP
Total 43000 — Intergovernmental Revenues	134,710.44	198,438.20	207,291.01	4%	
44000 — Revenue Licenses and Permits					
<u>44100 — Business & Occupation Licenses</u>	100.00	100.00	100.00	0%	
44300 — Building Permits & Inspect. Fee					
<u>44301 — Building Permit Fees</u>	8,000.00	8,000.00	8,000.00	0%	
<u>44302 — Driveway Permit Fees</u>	750.00	750.00	750.00	0%	
<u>44303 — Site View Fees</u>	750.00	750.00	750.00	0%	
Total 44300 — Building Permits & Inspect. Fee	9,500.00	9,500.00	9,500.00	0%	
Total 44000 — Revenue Licenses and Permits	9,600.00	9,600.00	9,600.00	0%	
46000 — Public Charges for Services					
46310 — Hwy/Street Maint & Construction					
<u>46311 — Grading Revenue</u>			0.00		
<u>46312 — Snow Plowing Revenue</u>			0.00		
Total 46310 — Hwy/Street Maint & Construction	-	0.00	0.00		
46900 — Other Charges-Public Services					
<u>46910 — Admin Fee Copies/Mailings</u>			0.00		
Total 46900 — Other Charges-Public Services	-	0.00	0.00		

Total 46000 — Public Charges for Services	-	0.00	0.00		
48000 — Miscellaneous Revenues					
48110 — Interest Income	16,000.00	16,000.00	10,000.00	-38%	No ARPA funds sitting in the acct.
48200 — Rental Income					
48307 — Sale of Recyclable materials					
48900 — Other Miscellaneous Income					
48901 — Fuel-Misc. Revenue	-	0.00			
48902 — Parcels-Misc. Revenue	250.00	250.00	250.00	0%	
48903 — Copies-Misc. Revenue					
48990 — Other Miscellaneous Revenue	-	0.00			
Total 48900 — Miscellaneous Income	250.00	250.00	250.00	0%	
Total 48000 — Miscellaneous Revenues	16,250.00	16,250.00	10,250.00	-37%	
Total Income	491,148.76	561,601.52	585,572.06	4%	
Expense					
51000 — General Governmental Expenses					
51100 — Legislative-Board Expenses					
51101 — Town Board Salaries	6,400.00	6,550.00	6,700.00	2%	\$50 increase/year
51102 — Town Board Per Diem	2,800.00	2,800.00	2,800.00	0%	
51103 — Town Board - FICA & Medicare	703.80	715.28	726.75	2%	
51110 — Town Board Association Dues	2,025.00	2,025.00	2,050.00	1%	Slight increase due to 2025 bills received
51111 — Town Brd-Seminars & Conventions	100.00	100.00	100.00	0%	
51112 — Town Board-Travel Expenses	150.00	150.00	150.00	0%	
51120 — Town Board-Printing Expenses	1,200.00	1,400.00	0.00	-100%	Moving to 51433 Gen Admin supplies
51125 — Town Board-Publication Notices	1,500.00	1,500.00	1,500.00	0%	
51150 - Planning Commission Salaries	-	0.00	0.00		Only paid per diem
51151 — Planning Commission Secretary	1,500.00	1,500.00	1,500.00	0%	
51152 — Planning Commission Per Diem	4,800.00	4,800.00	4,800.00	0%	
51153 — Planning Commission-FICA	482.95	482.95	482.95	0%	
51154 - Building Inspector fees	6,800.00	6,800.00	6,800.00	0%	Keeping same as last year.
Total 51100 — Legislative-Board Expenses	28,461.75	28,823.23	27,609.70	-4%	
51200 — Judicial Expenses	275.00	275.00	275.00	0%	
51300 — Legal	-	4,000.00	4,000.00	0%	
51400 — General Admin-Clerk & Elections					
51410 — General Admin-Clerk					
51411 — Clerk Salary	18,500.00	18,500.00	23,500.00	27%	\$5000 increase voted at 2025 Annual Meeting
51412 — Clerk Per Diem	800.00	800.00	800.00	0%	
51413 — Clerk - FICA & MED	1,591.20	1,591.20	1,973.70	24%	includes PC secretary FICA/Med
51414 - Clerk Travel	300.00	150.00	300.00	100%	
Total 51410 — General Admin-Clerk	21,191.20	21,041.20	26,573.70	26%	
51420 — General Admin-Deputy Clerk					
51421 — Deputy Clerk - Salary	7,000.00	7,555.00	6,500.00	-14%	Hasn't been using full budget
51422 - Deputy Clerk Travel	300.00	300.00	300.00	0%	
51423 — Deputy Clerk - FICA & MED	529.25	569.49	497.25	-13%	
Total 51420 — General Admin-Deputy Clerk	7,829.25	8,424.49	7,297.25	-13%	
51430 — Gen Admin-Services & Supplies					
51431 — Supplies-Office/Treasurer/Board	1,000.00	400.00	400.00	0%	
51432 — Services-Web	3,000.00	2,147.00	3,000.00	40%	Town web, microsoft, eufy, computer maintenance

51433 — Gen Admin-Services & Supplies - Other	400.00	400.00	2,200.00	450%	Konica printer contract \$108.66/month and \$500 for tax bill printing, ink and printer paper.
51434 - General Postage	700.00	700.00	250.00	-64%	
Total 51430 — Gen Admin-Services & Supplies	5,100.00	3,647.00	5,850.00	60%	
51440 — General Admin-Elections					
51441 — Poll Worker - Wages	4,725.00	2,400.00	5,000.00	108%	4 elections, increase poll worker pay to \$18/hr. More workers at Nov election
51442 — Notices-Election	560.00	280.00	560.00	100%	
51443 — Election-Coding & Ballots	1,460.00	730.00	1,460.00	100%	
51444 — Supplies-Election	600.00	300.00	600.00	100%	
51445 — Postage-Election	450.00	168.00	450.00	168%	
51446 — Equipment Repair/Maint-Election	400.00	460.00	500.00	9%	
Total 51440 — General Admin-Elections	8,195.00	4,338.00	8,570.00	98%	
Total 51400 — General Admin-Clerk & Elections	42,315.45	37,450.69	48,290.95	29%	
51500 — Financial Admin-Treas./Assessor					
51510 — Financial Admin-Treasurer					
51511 — Treasurer-Salary	7,175.00	7,175.00	7,175.00	0%	
51512 — Treasurer-Parcel Count	450.00	450.00	450.00	0%	
51513 — Treasurer-Per Diem	500.00	500.00	500.00	0%	
51514 — Treasurer-FICA & MED	621.56	621.56	621.56	0%	
51515 - Treasurer - Travel	500.00	500.00	500.00	0%	
Total 51510 — Financial Admin-Treasurer	9,246.56	9,246.56	9,246.56	0%	
51550 — Assessor					
51551 — Assessor-Contract	14,700.00	14,700.00	14,700.00	0%	2026 maintenance year (final year of contract)
Total 51550 — Assessor	14,700.00	14,700.00	14,700.00	0%	
51590 — Other Financial Expenses	100.00	100.00	100.00	0%	
Total 51500 — Financial Admin-Treas./Assessor	24,046.56	24,046.56	24,046.56	0%	
51600 — General Buildings and plant					
51610 — Town Hall Utilities	4,000.00	4,000.00	5,400.00	35%	Alliant \$100/mo ave, TDS \$151.25/mo ave, FCC \$7/mo ave, LP \$1.8499 x 1200 gallons
51620 — Town Hall Maintenance	1,000.00	1,000.00	1,000.00	0%	
51630 — General Buildings and plant - Other	1,000.00	500.00	1,000.00	100%	TV to present and accessories, new blinds, misc upkeep
Total 51600 — General Buildings and plant	6,000.00	5,500.00	7,400.00	35%	
51900 — Other General Government					
51932 — Highway-Insurance	12,310.65	11,082.00	13,023.00	18%	9/24 email. Estimated premium
51938 — Other Insurance	1,426.11	1,430.00	1,430.00	0%	
Total 51900 — Other General Government	13,736.76	12,512.00	14,453.00	16%	
Total 51000 — General Governmental Expenses	114,835.52	112,607.48	126,075.21	12%	
52000 — Public Safety					
52200 — Fire Protection					
52210 — Mt. Horeb Fire Department	34,097.18	35,426.97	42,638.20	20%	2024 was over budget \$8000. 2026 is seeing a 3.9% increase
52211 — Mt. Horeb 2% Fire Dues	1,829.34	2,317.87	2,682.60	16%	From 2025 state received 2% funds calculation

					With the increase in 2% funds this is an increase of 2.4848% over 2025 budget year. \$19568.38 Per email 9/21. Plus \$2190.03 for new radio project.
52220 — New Glarus Fire Department	21,623.96	21,598.55	21,758.41	1%	
52221 — New Glarus 2% Fire Dues	2,171.60	2,313.52	2,641.37	14%	From 2025 state received 2% funds calculation
Total 52200 — Fire Protection	59,722.08	61,656.91	69,720.58	13%	
52300 — Ambulance/EMS					
52310 — Mt. Horeb-EMS	7,839.48	8,145.22	12,730.20	56%	23% of whole MHFD levy calculated from years past
52320 — New Glarus-EMS	9,004.20	9,184.80	9,369.70	2%	430 population x \$21.79/pop
52330 — Belleville-EMS					
Total 52300 — Ambulance/EMS	16,843.68	17,330.02	22,099.90	28%	
52500 — Emergency Insurance Shift					
52609 — Emergency Communication	1,284.00	1,454.26	1,600.00	10%	
Total 52000 — Public Safety	77,849.76	80,441.19	93,420.48	16%	
53000 — Public Works					
53311 — Town Hwy & Street Maintenance					
53301 — Wages-Public Works	62,400.00	64,272.00	66,200.16	3%	3% annual increase
53302 — Overtime-Public Works	3,393.00	5,000.00	5,000.00	0%	
53303 — Public Works-FICA & MED	5,033.16	5,299.31	5,446.81	3%	
53304 — Retirement-Public Works	4,473.92	4,779.77	5,126.40	7%	2026 WRS rate increasing to 7.2% from 6.95%
Insurance			5,000.00		adding option for health insurance for patrolman?
53306 — Part-Time- Wages-Public Works	5,000.00	5,000.00	4,000.00	-20%	Dropping due to year over year averages
53307 — PT-FICA-Public Works	382.50	382.50	382.50	0%	
53308 — Garage Equipment Repairs/Maint (by others)	6,965.17	8,000.00	8,000.00	0%	
53309 — Tire Purchases	3,000.00	3,000.00	3,000.00	0%	
53310 — Hwy Mileage-Public Works	-	0.00	0.00		
53312 — Garage Utilities	4,000.00	4,000.00	4,000.00	0%	
53313 — Garage Supplies/Maintenance (in house)	8,000.00	8,000.00	8,000.00	0%	
53314 — Garage-Fuel & Oil	11,000.00	10,000.00	10,000.00	0%	
Total 53311 — Town Hwy & Street Maintenance	113,647.76	117,733.58	124,155.87	5%	
53315 — Town-Hwy & Street Construction					
53316 — Sealcoating	54,746.00	54,746.00	50,158.58	-8%	Cut to 50k? Potential LRIP funds for roads
53317 — Wedge & Base Work	60,780.83	54,746.00	50,158.58	-8%	Cut to 50k?
53318 — Culvert & Bridge	4,000.00	13,637.12	4,000.00	-71%	No new culvert replacements.
53319 — Road Signs	1,000.00	1,000.00	1,000.00	0%	
53350 — Gravel Expense	10,000.00	10,000.00	12,000.00	20%	increase to help with maintenance
53351 — Sand & Salt	15,000.00	15,000.00	15,000.00	0%	
53352 — Cold Mix Blacktop	5,400.00	5,400.00	5,400.00	0%	
53330 — Other Transportation (overhead mower rental)	4,000.00	4,000.00	4,250.00	6%	Per 2025 rental price
Total 53315 — Town-Hwy & Street Construction	154,926.83	158,529.12	141,967.16	-10%	
53600 — Sanitation					
					increase of 3.5% in 2026 and \$2500 spring clean up. Based off 273 homes at \$9.50/month = \$2593.50
53620 — Refuse & Garbage Collection	32,634.00	32,743.20	33,622.00	3%	
53635 — Recycling Expenditures	15,618.00	15,961.20	16,519.84	3%	3.5% increase + 350 tonnage fee/per month
Total 53600 — Sanitation	48,252.00	48,704.40	50,141.84	3%	
Total 53000 — Public Works	316,826.59	324,967.10	316,264.87	-3%	

54000 — Health & Human Services					
54100 — Public health Services					
<u>54600 — Aging-Senior Programs</u>	5,320.00	5,496.00	5,677.00	3%	Per Sept 10th letter
<u>54910 — Cemetery</u>	118.00	118.00	118.00	0%	
Total 54000 — Health & Human Services	5,438.00	5,614.00	5,795.00	3%	
57000 — Capital Outlay					
57200 — Public Safety outlay					
<u>57220 — Fire Protection outlay</u>					
57200 — Transportation outlay					
<u>57324 — Highway equipment outlay</u>					
Total 57000 - Capital Outlay	-	0.00	0.00		
58000 — Debt Service					
MHFD building USDA loan (P+I)	9,839.76	9,839.76	9,629.70	-2%	Yearly payment
Replacement Hwy Vehicle (Principal)	22,533.00	22,533.00	11,805.34	-48%	Will be paid off Dec 2026. Prin \$26805.34, Int \$479.84. Decided to payoff \$15000 of the loan in December 2025 to lower 2026 levy.
New Glarus Fire truck					
New plow			17,000.00		181902 for new plow. Prin 17000. Payments begin April 2026.
58100 — Total Debt Service Principal		32,372.76	38,435.04	19%	
58212 — Interest & fiscal-Fire Protect		270.00	270.00	0%	
<u>58221 — Interest & Fiscal-Hwy & Street</u>	5,329.00	5,329.00	10,765.46	102%	479.84 for hwy vehicle, 2983.90 for maturity of NGFD truck interest. 7301.72 for new plow interest
<u>58290 — Other Interest & Fiscal Charges</u>	-	0.00	0.00		
Total 58000 — Debt Service	27,862.00	37,971.76	49,470.50	30%	
Total Expense	542,811.87	561,601.52	591,026.06	5%	

to balance budget

-5,454.00

Use carryover from investment account to cover the underage.