Town of Primrose | Proposed 2027 Budget

Account / Category	2025 Budget	2025 Actual*	2026 Budget	2026 YTD Q3	2027 Proposed	Change vs 2026	Working notes / assumptions
40000 — Revenue							
40002 — Tax Collections	332,428.00	1,774,409.49	348,867.50	1,875,109.33	369,533.79	5.9%	allowable levy of 305050 plus general debt (plow, NGFD truck, USDA loan, Line D197)
40005 — Lottery Credits	4,585.32	9,363.55	9,363.55	8,639.53	9,363.55	–	based off of 2026
40008 — Dog Licensing	1,500.00	1,719.00	2,000.00	2,080.00	2,100.00	5.0%	
40066 — County Septic Revenue	3,213.00	3,911.97	3,213.00	449.52	3,912.00	21.8%	Based off of 2026 collections and payment
40500 — Tax Settlements Paid to Others							
40510 — County Settlements		339,040.73		345,241.76			
40518 — Collection of Delinquent Taxes		–		–			
40522 — Collection Paid to Others		2,451.12		–			
40525 — Dog License Paid to Others	1,200.00	2,166.00	1,800.00	1,953.50	2,000.00	11.1%	
40528 — Paid to Schools		1,029,617.99		1,109,983.04			
40530 — Paid to Technical Schools		72,378.37		73,473.55			
40500 — Tax Settlements Paid to Others	3,213.00	1,592.07	3,213.00	5,677.00	3,912.00	21.8%	Based off of 2026 collections and payment
Total 40500 — Tax Settlements Paid to Others	**4,413.00**	**1,447,246.28**	**5,013.00**	**1,536,328.85**	**5,912.00**	**17.9%**	
Total 40000 — Revenue	**337,313.32**	**342,157.73**	**358,431.05**	**349,949.53**	**378,997.34**	**5.7%**	
43000 — Intergovernmental Revenues							
43410 — State Shared Revenues	51,106.16	52,333.03	54,058.70	8,108.81	55,139.92	2.0%	municipal aid 8982.24, supplemental 46211.68
43420 — State Shared Taxes-2% Fire Dues	4,631.39	5,323.97	5,323.97	5,615.61	5,615.61	5.5%	2026 collections
43430 — Other State Shared Taxes	10.00	329.76	329.76	371.80	329.76	–	PPA and computer exempt
43531 — General Transportation Aids	116,441.06	116,441.06	124,788.70	93,591.51	128,536.62	3.0%	Per letter on 9/21
43545 — State Payments-Recycling	1,481.00	1,461.16	1,481.00	1,460.76	1,460.00	(1.4%)	Based off of 2026 payment
43620 — In Lieu of Taxes-State Conserv	257.00	2,826.01	257.00	3,081.32	3,000.00	1067.3%	Based off of 2026 payments
43650 — Retained Forest/Cropland-County							
43651 — Mgd Forest/Cropland Revenue	2,095.00	89.12	2,095.00	89.12	2,095.00	–	
43655 — Paid to Cty-Mgd Forest/Cropland	1,538.88	594.20	1,538.88	486.28	1,538.88	–	
43656 — Retained Forest/Cropland-County - Other	700.00	–	700.00	–	700.00	–	
Total 43650 — Net Retained Forest/Cropland-Cou	**4,333.88**	**683.32**	**1,256.12**	**(397.16)**	**1,256.12**	**–**	
43790 — Other Local Government Grants	20,177.71	11,402.85	16,718.00	–	–	(100.0%)	Maybe another year of LRIP if possible
Total 43000 — Intergovernmental Revenues	**198,438.20**	**190,801.16**	**207,291.25**	**111,832.65**	**195,338.03**	**(5.8%)**	
44000 — Revenue Licenses and Permits		–		–			
44100 — Business & Occupation Licenses	100.00	10.00	100.00	–	100.00	–	same
44300 — Building Permits & Inspect. Fee							
44301 — Building Permit Fees	8,000.00	10,051.00	8,000.00	3,425.00	8,000.00	–	same. Most all paid to inspector
44302 — Driveway Permit Fees	750.00	–	750.00	1,000.00	1,000.00	33.3%	Raising due to annual meeting rate increase
44303 — Site View Fees	750.00	1,250.00	750.00	500.00	1,000.00	33.3%	
Total 44300 — Building Permits & Inspect. Fee	**9,500.00**	**11,301.00**	**9,500.00**	**4,925.00**	**10,000.00**	**5.3%**	
Total 44000 — Revenue Licenses and Permits	**9,600.00**	**11,311.00**	**9,600.00**	**4,925.00**	**10,100.00**	**5.2%**	
46000 — Public Charges for Services		–		–			
46310 — Hwy/Street Maint & Construction		–		–			
46311 — Grading Revenue		–		–	–		Do we want to start charging?
46312 — Snow Plowing Revenue		–		–	–		Do we want to start charging?
Total 46310 — Hwy/Street Maint & Construction	**–**	**–**	**–**	**–**	**–**		
46900 — Other Charges-Public Services							
46910 — Admin Fee Copies/Mailings		–		–	–		
Total 46900 — Other Charges-Public Services	**–**	**–**	**–**	**–**	**–**		
Total 46000 — Public Charges for Services	**–**	**–**	**–**	**–**	**–**		
48000 — Miscellaneous Revenues							
48110 — Interest Income	16,000.00	13,511.25	10,000.00	9,031.16	12,000.00	20.0%	Based off of 2026
48200 — Rental Income		75.00		–			
48307 — Sale of Recyclable materials		–		–			
48900 — Other Miscellaneous Income							
48901 — Fuel-Misc. Revenue	–	–	–	–	–		
48902 — Parcels-Misc. Revenue	250.00	300.00	250.00	300.00	250.00	–	
48903 — Copies-Misc. Revenue		–		–			
48990 — Other Miscellaneous Revenue	–	4,819.50	–	8,757.13	–		
Total 48900 — Miscellaneous Income	**250.00**	**5,119.50**	**250.00**	**9,057.13**	**250.00**	**–**	

Total 48000 — Miscellaneous Revenues	**16,250.00**	**18,705.75**	**10,250.00**	**18,088.29**	**12,250.00**	**19.5%**	
Total Income	**561,601.52**	**562,975.64**	**585,572.00**	**484,795.47**	**596,685.37**	**1.9%**	
Expense							
51000 — General Governmental Expenses							
51100 — Legislative-Board Expenses							
51101 — Town Board Salaries	6,550.00	6,625.14	6,700.00	678.94	6,850.00	2.2%	$50 increase each year per supervisor
51102 — Town Board Per Diem	2,800.00	2,226.26	2,800.00	–	2,800.00	–	Same
51103 — Town Board - FICA & Medicare	715.28	648.34	726.75	678.94	738.23	1.6%	Small increase due to increased salary
51110 — Town Board Association Dues	2,025.00	2,042.21	2,050.00	2,282.90	2,300.00	12.2%	Increase DCTA and WTA fees
51111 — Town Brd-Seminars & Conventions	100.00	67.65	100.00	120.30	100.00	–	
51112 — Town Board-Travel Expenses	150.00	–	150.00	–	150.00	–	
51120 — Town Board-Printing Expenses	1,400.00	2,067.08	–	–	–		Moved to general services
51125 — Town Board-Publication Notices	1,500.00	1,187.38	1,500.00	462.94	1,000.00	(33.3%)	Reduced
51150 - Planning Commission Salaries	–	252.45	–	267.75	–		No salaries, only per diem
51151 — Planning Commission Secretary	1,500.00	1,500.00	1,500.00	–	1,500.00	–	
51152 — Planning Commission Per Diem	4,800.00	3,357.08	4,800.00	–	3,800.00	(20.8%)	
51153 — Planning Commission-FICA	482.95	252.45	482.95	267.75	482.95	–	
51154 - Building Inspector fees	6,800.00	8,367.10	6,800.00	4,336.12	8,000.00	17.6%	Including beginning of year FICA and Med to cover full expense
Total 51100 — Legislative-Board Expenses	**28,823.23**	**28,593.14**	**27,609.70**	**9,095.64**	**27,721.18**	**0.4%**	
51200 — Judicial Expenses	275.00	275.00	275.00	275.00	275.00	–	
51300 — Legal	4,000.00	–	4,000.00	–	4,000.00	–	
51400 — General Admin-Clerk & Elections							
51410 — General Admin-Clerk							
51411 — Clerk Salary	18,500.00	21,159.01	23,500.00	17,848.78	24,675.00	5.0%	5% increase voted on at 2026 annual meeting
51412 — Clerk Per Diem	800.00	825.00	800.00	575.00	800.00	–	
51413 — Clerk - FICA & MED	1,591.20	1,976.91	1,973.70	1,491.10	2,002.39	1.5%	Fica + Med includes PC secretary
51414 - Clerk Travel	150.00	572.60	300.00	519.69	300.00	–	
Total 51410 — General Admin-Clerk	**21,041.20**	**24,533.52**	**26,573.70**	**20,434.57**	**27,777.39**	**4.5%**	
51420 — General Admin-Deputy Clerk							
51421 — Deputy Clerk - Salary	7,555.00	2,782.09	6,500.00	1,579.34	6,000.00	(7.7%)	$25/hr + 1.05% increase = $26.25/hr
51422 - Deputy Clerk Travel	300.00	–	300.00	–	300.00	–	
51423 — Deputy Clerk - FICA & MED	569.49	251.69	497.25	104.04	497.25	–	
Total 51420 — General Admin-Deputy Clerk	**8,424.49**	**3,033.78**	**7,297.25**	**1,683.38**	**6,797.25**	**(6.9%)**	
51430 — Gen Admin-Services & Supplies							
51431 — Supplies-Office/Treasurer/Board	400.00	133.02	400.00	413.78	400.00	–	
51432 — Services-Web	2,147.00	2,830.30	3,000.00	2,781.21	3,000.00	–	Computer care, town web renewal, microsoft
51433 — Gen Admin-Services & Supplies - Other	400.00	59.00	2,200.00	1,857.27	2,300.00	4.5%	$1000 for tax bill printng + $108.66/mo for Konica
51434 - General Postage	700.00	146.00	250.00	245.90	160.00	(36.0%)	Good for two rolls of stamps
Total 51430 — Gen Admin-Services & Supplies	**3,647.00**	**3,168.32**	**5,850.00**	**5,298.16**	**5,860.00**	**0.2%**	
51440 — General Admin-Elections							
51441 — Poll Worker - Wages	2,400.00	2,109.77	5,000.00	3,402.00	2,400.00	(52.0%)	Only two small elections
51442 — Notices-Election	280.00	189.31	560.00	149.08	250.00	(55.4%)	based off of 2025 two elections
51443 — Election-Coding & Ballots	730.00	347.08	1,460.00	–	400.00	(72.6%)	based off of 2025 two elections
51444 — Supplies-Election	300.00	560.11	600.00	1,073.64	300.00	(50.0%)	
51445 — Postage-Election	168.00	–	450.00	234.00	160.00	(64.4%)	
51446 — Equipment Repair/Maint-Election	460.00	902.24	500.00	60.00	2,526.00	405.2%	DS300's - $7,490 ea ……Your cost - $2,247 each
Total 51440 — General Admin-Elections	**4,338.00**	**4,108.51**	**8,570.00**	**4,918.72**	**6,036.00**	**(29.6%)**	**ExpressVote 3's - $5,140 ea ……..Your cost - $1,542 each**
Total 51400 — General Admin-Clerk & Elections	**37,450.69**	**34,844.13**	**48,290.95**	**32,334.83**	**46,470.64**	**(3.8%)**	
51500 — Financial Admin-Treas./Assessor							
51510 — Financial Admin-Treasurer							
51511 — Treasurer-Salary	7,175.00	7,496.19	7,175.00	5,628.84	7,175.00	–	
51512 — Treasurer-Parcel Count	450.00	330.00	450.00	–	450.00	–	
51513 — Treasurer-Per Diem	500.00	525.00	500.00	325.00	500.00	–	
51514 — Treasurer-FICA & MED	621.56	610.09	621.56	459.01	621.56	–	
51515 - Treasurer - Travel	500.00	383.60	500.00	154.65	501.00	0.2%	
Total 51510 — Financial Admin-Treasurer	**9,246.56**	**9,344.88**	**9,246.56**	**6,567.50**	**9,247.56**	**0.0%**	
51550 — Assessor							
51551 — Assessor-Contract	14,700.00	14,710.00	14,700.00	11,025.00	15,516.00	5.6%	New 4 year contract
Total 51550 — Assessor	**14,700.00**	**14,710.00**	**14,700.00**	**11,025.00**	**15,516.00**	**5.6%**	
51590 — Other Financial Expenses	100.00	–	100.00	–	100.00	–	
Total 51500 — Financial Admin-Treas./Assessor	**24,046.56**	**24,054.88**	**24,046.56**	**17,592.50**	**24,863.56**	**3.4%**	
51600 — General Buildings and plant							

							Alliant $100/mo ave, TDS $151.25/mo ave, FCC $7/mo ave, LP
51610 — Town Hall Utilities	4,000.00	4,847.65	5,400.00	4,319.56	5,400.00	–	$1.8499 x 1200 gallons
51620 — Town Hall Maintenance	1,000.00	760.43	1,000.00	738.75	1,000.00	–	
51630 — General Buildings and plant - Other	500.00	–	1,000.00	768.66	500.00	(50.0%)	TV purchased
Total 51600 — General Buildings and plant	**5,500.00**	**5,608.08**	**7,400.00**	**5,826.97**	**6,900.00**	**(6.8%)**	
51900 — Other General Government							
51932 — Highway-Insurance	11,082.00	12,904.00	13,023.00	12,757.00	13,061.00	0.3%	Based off estimate from email 9/22
51938 — Other Insurance	1,430.00	400.00	1,430.00	100.00	500.00	(65.0%)	bonds
Total 51900 — Other General Government	**12,512.00**	**13,304.00**	**14,453.00**	**12,857.00**	**13,561.00**	**(6.2%)**	
Total 51000 — General Governmental Expenses	**112,607.48**	**106,679.23**	**126,075.21**	**68,611.30**	**123,791.38**	**(1.8%)**	
52000 — Public Safety							
52200 — Fire Protection							
52210 — Mt. Horeb Fire Department	35,426.97	43,951.78	42,638.20	42,638.80	37,894.00	(11.1%)	Fire only
52211 — Mt. Horeb 2% FIre Dues	2,317.87	5,000.47	2,682.60	2,843.93	2,843.93	6.0%	based off of 2026 fire dues
52220 — New Glarus Fire Department	21,598.55	20,833.28	21,758.41	19,568.38	23,230.80	6.8%	FD 21040.77, radios 2190.03
52221 — New Glarus 2% Fire Dues	2,313.52	4,954.89	2,641.37	2,771.68	2,771.68	4.9%	based off of 2026 fire dues
Total 52200 — Fire Protection	**61,656.91**	**74,740.42**	**69,720.58**	**67,822.79**	**66,740.41**	**(4.3%)**	
52300 — Ambulance/EMS							
52310 — Mt. Horeb-EMS	8,145.22	8,145.22	12,730.20	12,730.20	20,139.00	58.2%	EMS only
52320 — New Glarus-EMS	9,184.80	9,184.80	9,369.70	9,369.70	30,100.00	221.2%	Sugar River 70*430 =30100, or NG 22.44x430= 9649.20
52330 — Belleville-EMS		–		–			
Total 52300 — Ambulance/EMS	**17,330.02**	**17,330.02**	**22,099.90**	**22,099.90**	**50,239.00**	**127.3%**	
52500 — Emergency Insurance Shift		–		–			
52609 — Emergency Communication	1,454.26	2,188.00	1,600.00	729.00	1,000.00	(37.5%)	Seems that costs have gone down. Only paid 729 in 2026
Total 52000 — Public Safety	**80,441.19**	**94,258.44**	**93,420.48**	**90,651.69**	**117,979.41**	**26.3%**	
53000 — Public Works							
53311 — Town Hwy & Street Maintenance							
53301 — Wages-Public Works	64,272.00	64,847.68	66,200.16	50,421.65	69,510.17	5.0%	5% increase voted on at 2026 annual meeting
53302 — Overtime-Public Works	5,000.00	6,790.90	5,000.00	5,330.65	5,000.00	–	
53303 — Public Works-FICA & MED	5,299.31	5,425.06	5,446.81	4,238.23	5,700.00	4.6%	
53304 — Retirement-Public Works	4,779.77	4,926.24	5,126.40	3,958.62	5,401.99	5.4%	WRS increase to 7.25% (.05%)
53305 - Health Insurance			5,000.00	–	5,000.00	–	
53306 — Part-Time- Wages-Public Works	4,000.00	1,225.01	4,000.00	2,775.00	4,000.00	–	
53307 — PT-FICA-Public Works	306.00	93.72	382.50	212.29	315.00	(17.6%)	
53308 — Garage Equipment Repairs/Maint (by others	8,000.00	5,216.49	8,000.00	5,253.96	8,000.00	–	
53309 — Tire Purchases	3,000.00	2,511.34	3,000.00	1,814.24	3,000.00	–	
53310 — Hwy Mileage-Public Works	–		–	–	–		
53312 — Garage Utilities	4,000.00	3,448.54	4,000.00	3,062.01	3,000.00	(25.0%)	Changing to LP
53313 — Garage Supplies/Maintenance (in house)	8,000.00	5,865.68	8,000.00	5,556.55	8,000.00	–	
53314 — Garage-Fuel & Oil	10,000.00	8,262.01	10,000.00	10,412.43	10,000.00	–	
Total 53311 — Town Hwy & Street Maintenance	**57,385.08**	**108,612.67**	**124,155.87**	**93,035.63**	**126,927.16**	**2.2%**	
53315 — Town-Hwy & Street Construction							
53316 — Sealcoating	54,746.00	54,746.00	57,100.58	54,543.82	42,289.72	(25.9%)	43236.5 total, moving 41342.93 to bridge line for Lewis rd
53317 — Wedge & Base Work	54,746.00	52,660.70	57,100.58	57,100.58	42,289.71	(25.9%)	43236.5 total, moving 41342.93 to bridge line for Lewis rd
53318 — Culvert & Bridge	13,637.12	13,470.00	4,000.00	1,226.28	4,000.00	–	Lewis Rd Bridge replacement costs+usual $4000
53319 — Road Signs	1,000.00	685.60	1,000.00	–	1,000.00	–	same
53350 — Gravel Expense	10,000.00	14,859.02	12,000.00	9,070.32	12,000.00	–	same
53351 — Sand & Salt	15,000.00	14,476.66	15,000.00	4,353.65	15,000.00	–	average 103/ton between 2026 and 2027. 140 tons
53352 — Cold Mix Blacktop	5,400.00	5,274.72	5,400.00	6,623.76	6,500.00	20.4%	higher use plus costs in 2026
53330 — Other Transportation (overhead mower rent	4,000.00	4,285.00	4,250.00	3,392.50	4,250.00	–	tiger mower boom
Total 53315 — Town-Hwy & Street Construction	**158,529.12**	**160,457.70**	**155,851.16**	**136,310.91**	**127,329.43**	**(18.3%)**	
53600 — Sanitation							
53600 — Sanitation							
53620 — Refuse & Garbage Collection	32,743.20	32,295.12	33,622.00	26,338.80	36,134.00	7.5%	9.98x275x12 + 3200 for spring clean up
53635 — Recycling Expenditures	15,961.20	14,642.16	16,519.84	9,204.48	13,035.00	(21.1%)	275 homes at 3.95/mo x 12 months. They aren't charging us the per tonnage rate.
Total 53600 — Sanitation	**48,704.40**	**46,937.28**	**50,141.84**	**35,543.28**	**49,169.00**	**(1.9%)**	
Total 53000 — Public Works	**264,618.60**	**316,007.65**	**330,148.87**	**264,889.82**	**303,425.59**	**(8.1%)**	
54000 — Health & Human Services							
54100 — Public health Services							
54600 — Aging-Senior Programs	5,496.00	5,496.00	5,677.00	5,677.00	5,864.00	3.3%	per email from Joan 9/21
54910 — Cemetery	118.00		118.00	–	118.00	–	

Total 54000 — Health & Human Services	**5,614.00**	**5,496.00**	**5,795.00**	**5,677.00**	**5,982.00**	**3.2%**	
57000 — Captial Outlay							
57200 — Public Safety outlay		–					
57220 — Fire Protection outlay				–			
57200 — Transportation outlay							
57324 — Highway equipment outlay		76,255.65		63,755.21			
Total 57000 - Capital Outlay	**–**	**76,255.65**	**–**	**63,755.21**	**–**		
58000 — Debt Service							
MHFD building USDA loan (P+I)	9,839.76	9,839.76	9,629.70	9,629.70	9,629.70	–	USDA loan for MT Horeb FD
Replacement Hwy Vehicle (Principal)	22,533.00	40,961.10	11,805.34	11,592.59	–	(100.0%)	paid off in 2026
New Glarus Fire Truck	–	–	–	–	13,254.92		New loan 125k. Beginning March 16, 2027 (9 months)v based off 6 yr amor.
New Plow	–		17,000.00	12,648.45	27,562.00	62.1%	2027 amorization schedule from LRB
58100 — Total Debt Service Principal	32,372.76	50,800.86	38,435.04	21,222.29	50,446.62	31.3%	
58212 — Interest & fiscal-Fire Protect	270.00		270.00	–	270.00	–	
58221 — Interest & Fiscal-Hwy & Street	5,329.00	3,794.23	10,765.46	5,761.18	13,767.17	27.9%	8062.33 for new plow, 5704.84 NGFD (9 months) + $5000 interest for NGFD
58290 — Other Interest & Fiscal Charges	–		–	1,100.00	–		
Total 58000 — Debt Service	**37,971.76**	**54,595.09**	**49,470.50**	**28,083.47**	**64,483.79**	**30.3%**	
Total Expense	**501,253.02**	**653,292.06**	**604,910.06**	**521,668.49**	**615,662.17**	**1.8%**	
2027 funding gap (expense less revenue)					18,976.80		Estimated carryover required; not additional revenue in the source budget

CASH BALANCES, NET CHANGE AND ESTIMATED CARRYOVER

Description	2025 Actual	2026 Estimated	2027 Proposed
Beginning operating / investment cash	191,659.41	79,739.83	51,953.98
Net change in cash	(111,919.58)	(27,785.85)	(18,976.80)
Ending operating / investment cash	79,739.83	51,953.98	32,977.18
Less equipment set aside	(7,800.00)	-	-
Potentially available ending cash	71,939.83	51,953.98	32,977.18
Proposed 2027 carryover requirement		18,976.80	
Cash remaining after carryover	–	32,977.18	

2025 bank cash movement differs from reported municipal revenues less expenditures. 2026/2027 cash is estimated. Furnace $12,500 included in 2026 forecast, set aside used to pay for furnace; no equipment reserve remains.

2027 ending cash balances are projections based on proposed revenues and expenditures. Actual year-end balances may vary

Town Indebtedness

Description		Remaining Principle ending 12/31	Interest Rate	
Loan/Purpose				
New Glarus Fire Truck - Chassis (2026)		$ 63,755.21	5.25%	Will be combined with equipment loan (total $125,822.22)
New Glarus Fire Truck - Equipment (2027)			TBD	$62,067.01 Starting in March 2027
2025 Peterbilt Plow		$ 162,667.78	5.37%	
Other Town Debt Obligations				
Mt Horeb Fire Station - USDA Loan		$ 178,784.24	-	
	As of 12/31/26	$ 405,207.23		