

TOWN OF UNION - 2027 PROPOSED BUDGET

Account #		12/31/25 Actual Budget	2026 Approved Budget	2026 Jan – Sept YTD	2026 Year-End Estimate	2027 Proposed Budget	Increase (Decrease) 2026 Budget to 2027	% Change 2026 Budget to 2027
	REVENUE							
41000	Taxes:							
41110	General Property Taxes	\$149,154.29	\$155,215.69	\$155,215.04	\$155,215.04	\$161,702.76	\$6,487.07	4.18%
	Use Value Penalty	\$1,123.42			\$0.00			
41100	BUG Fire Dept Loan	\$67,907.24	\$67,907.24	\$67,907.24	\$67,907.24	\$67,907.24	\$0.00	0.00%
41110	Fire Dept Expenses	\$71,902.35	\$76,881.07	\$76,881.07	\$76,881.07	\$81,981.00	\$5,099.93	6.63%
41150	MFL Taxes	\$6,500.71	\$5,000.00	\$4,691.83	\$4,691.83	\$5,000.00	\$0.00	0.00%
41210	Room Tax	\$12,520.11	\$5,500.00	\$7,178.81	\$9,178.81	\$6,000.00	\$500.00	9.09%
	Total Taxes	\$309,108.12	\$310,504.00	\$311,873.99	\$313,873.99	\$322,591.00	\$12,087.00	3.89%
43000	Intergovernmental Revenue:							
43410	State Shared Revenues	\$57,720.07	\$59,682.73	\$8,952.41	\$59,682.73	\$60,936.05	\$1,253.32	2.10%
43410	Personal Property Tax Aid	\$206.11	\$206.11	\$206.11	\$206.11	\$206.11	\$0.00	0.00%
43410	Computer Aid	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$0.00	0.00%
43420	Fire Dept 2% Rebate	\$9,125.39	\$8,000.00	\$10,015.07	\$10,015.07	\$10,015.07	\$2,015.07	25.19%
43531	State Aid - Hwy	\$110,918.38	\$118,870.10	\$89,152.56	\$118,870.10	\$122,440.26	\$3,570.16	3.00%
	LRIP Grant - 2024 Cty Line Road	\$21,426.14			\$0.00		\$0.00	
	LRIP Grant (Pit Rd)			\$18,000.00	\$18,000.00		\$0.00	
	ARIP Grant (Swamp Rd)	\$361,293.38			\$0.00		\$0.00	
	LRIP Grant (Gardner Rd)				\$27,903.32			
43545	State Aid - Recycling Rebates	\$4,844.65	\$4,600.00	\$4,771.82	\$4,771.82	\$4,700.00	\$100.00	2.17%
43650	MFL Withdrawal & Yield Tax	\$103.33	\$110.00	\$93.40	\$93.40	\$95.00	(\$15.00)	-13.64%
43690	EMGrant - Snow Storm			\$4,995.31	\$4,995.31			
43790	Cty-EMR Workers Comp	\$1,200.00	\$1,200.00					
	Total Intergovernmental Revenue	\$566,839.53	\$192,671.02	\$136,188.76	\$244,539.94	\$198,394.57	\$6,923.55	3.59%
44000	Licenses & Permits:							
44100	Liquor & Malt Beverages	\$430.00	\$400.00	\$790.00	\$830.00	\$790.00	\$390.00	97.50%
44200	Dog License	\$114.75	\$25.00	\$210.00	\$15.00	\$20.00	(\$5.00)	-20.00%
44300	Permits, Building	\$14,065.40	\$8,000.00	\$10,360.36	\$11,360.36	\$12,000.00	\$4,000.00	50.00%
44400	Permits, Zoning	\$2,115.00	\$3,000.00	\$3,060.00	\$3,460.00	\$3,000.00	\$0.00	0.00%
44900	Permits, State Seal	\$245.00	\$70.00	\$200.00	\$240.00	\$80.00	\$10.00	14.29%
44400	Variance Request	\$600.00		\$900.00	\$1,200.00	\$300.00	\$300.00	
	Zoning Amendment				\$0.00			

TOWN OF UNION - 2027 PROPOSED BUDGET

Account #		12/31/25 Actual Budget	2026 Approved Budget	2026 Jan – Sept YTD	2026 Year-End Estimate	2027 Proposed Budget	Increase (Decrease) 2026 Budget to 2027	% Change 2026 Budget to 2027
44900	Permits, Driveway	\$50.00	\$50.00	\$120.00	\$120.00	\$50.00	\$0.00	0.00%
	Total Licenses & Permits	\$17,620.15	\$11,545.00	\$15,640.36	\$17,225.36	\$16,240.00	\$4,695.00	40.67%
46000	Public Charges for Services:							
46100	Special Assessment Ltrs	\$510.00	\$350.00	\$335.00	\$455.00	\$400.00	\$50.00	14.29%
46101	Liquor Publication	\$45.00	\$45.00	\$60.00	\$60.00	\$60.00	\$15.00	33.33%
46420	Trash & Recycling Income	\$111,465.51	\$116,042.00	\$115,802.22	\$115,802.22	\$118,109.28	\$2,067.28	1.78%
	Rental Fee	\$1,375.00	\$1,000.00	\$1,125.00	\$1,625.00	\$1,400.00	\$400.00	40.00%
46850	Municipal Reim Program	\$1,142.57	\$1,000.00	\$768.88	\$768.88	\$700.00	(\$300.00)	-30.00%
	Total Public Charges for Services	\$114,538.08	\$118,437.00	\$118,091.10	\$118,711.10	\$120,669.28	\$2,232.28	1.88%
	Misc Income							
48110	Interest	\$6,603.86	\$4,000.00	\$5,340.37	\$6,340.37	\$5,500.00	\$1,500.00	37.50%
48130	Specials Penalty Interest	\$111.10	\$25.00	\$45.72	\$45.72	\$25.00		
48900	Other Misc Revenue			\$610.71	\$610.71		\$0.00	
48900	Tax Overpayment				\$0.00		\$0.00	#DIV/0!
	Total Misc Income	\$6,714.96	\$4,025.00	\$5,996.80	\$6,996.80	\$5,525.00	\$1,500.00	37.27%
	TOTAL REVENUE	\$1,014,820.84	\$637,182.02	\$587,791.01	\$701,347.19	\$663,419.85	\$26,237.83	4.12%
	Contingency Fund Transfer							
	Park Reserve Account		\$7,133.58			\$7,902.46		
		\$1,014,820.84	\$644,315.60			\$671,322.31		
	EXPENSE							
51000	GENERAL GOVERNMENT							
51100	<i>Town Board Member Compensation</i>							
51101	Town Chair	\$4,500.00	\$4,500.00	\$3,375.00	\$4,500.00	\$4,500.00	\$0.00	0.00%
51102	Supervisors @ \$3800 per year	\$7,600.00	\$7,600.00	\$5,700.00	\$7,600.00	\$7,600.00	\$0.00	0.00%
51103	Board Social Security	\$925.65	\$926.00	\$694.25	\$925.66	\$926.00	\$0.00	0.00%
51104	Membership & Dues	\$1,338.46	\$1,390.00	\$1,394.10	\$1,394.10	\$1,473.00	\$83.00	5.97%
51104	Bay Lake RPC Membership	\$1,470.00	\$1,596.00	\$1,596.00	\$1,596.00	\$1,789.00	\$193.00	12.09%
51105	Publications	\$655.93	\$600.00	\$99.72	\$199.72	\$100.00	(\$500.00)	-83.33%
51107	Training	\$50.00	\$200.00	\$110.00	\$110.00	\$200.00	\$0.00	0.00%
51108	Mileage				\$0.00		\$0.00	#DIV/0!

TOWN OF UNION - 2027 PROPOSED BUDGET

Account #		12/31/25 Actual Budget	2026 Approved Budget	2026 Jan – Sept YTD	2026 Year-End Estimate	2027 Proposed Budget	Increase (Decrease) 2026 Budget to 2027	% Change 2026 Budget to 2027
	Copies & Postage	\$78.00	\$100.00		\$200.00	\$100.00		
	IT Services	\$90.00				\$100.00		
51300	<i>Town Legals Services</i>							
51302	Attorney	\$1,250.00	\$1,500.00	\$500.00	\$800.00	\$1,000.00	(\$500.00)	-33.33%
51400	<i>General Administration</i>							
51400	Clerk Compensation	\$13,750.00	\$15,000.00	\$11,250.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
51401	Clerk Social Security	\$860.64	\$1,147.50	\$860.65	\$1,147.65	\$1,147.50	\$0.00	0.00%
51402	Postage – Clerk	\$164.74	\$500.00	\$424.51	\$434.51	\$500.00	\$0.00	0.00%
51403	Mileage – Clerk		\$60.00		\$60.00	\$60.00	\$0.00	0.00%
51404	Supplies – Clerk	\$164.45	\$325.00	\$313.18	\$413.18	\$400.00	\$75.00	23.08%
51405	Election Workers	\$1,305.00	\$4,200.00	\$2,565.00	\$3,390.00	\$1,100.00	(\$3,100.00)	-73.81%
51406	Election Machine/WisVote	\$1,641.05	\$1,700.00		\$1,700.00	\$1,700.00	\$0.00	0.00%
	Election Supplies		\$50.00	\$262.10	\$262.10	\$200.00	\$150.00	300.00%
51406	Training	\$833.83	\$600.00	\$233.21	\$483.21	\$600.00	\$0.00	0.00%
	Accounting Software		\$2,900.00		\$0.00	\$2,000.00	(\$900.00)	-31.03%
51500	<i>Financial Administration</i>							
51500	Treasurer Compensation	\$6,125.00	\$6,000.00	\$4,500.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
51501	Treasurer Social Security	\$487.71	\$459.00	\$344.25	\$459.00	\$459.00	\$0.00	0.00%
51502	Treasurer – Dog Tax	\$17.75	\$25.00		\$15.00	\$20.00	(\$5.00)	-20.00%
51503	Accountant	\$1,000.00	\$1,000.00	\$726.51	\$926.51	\$1,000.00	\$0.00	0.00%
51504	Assessor	\$9,000.00	\$10,000.00	\$7,500.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
51505	Assessor Software	\$1,000.26	\$500.00		\$502.00	\$503.00	\$3.00	0.60%
51506	Mileage		\$200.00		\$100.00	\$100.00	(\$100.00)	-50.00%
51507	Postage – Treasurer	\$567.40	\$800.00	\$553.00	\$603.00	\$800.00	\$0.00	0.00%
51508	Supplies – Treasurer	\$2,001.38	\$400.00	\$176.85	\$276.85	\$300.00	(\$100.00)	-25.00%
51509	Tax Collection Fee		\$1,600.00	\$1,684.80	\$1,684.80	\$1,700.00	\$100.00	6.25%
51510	Training		\$200.00					
51600	<i>General Building, Town Hall</i>							
51600	Meeting Hall	\$3,514.74	\$3,000.00	\$2,822.75	\$3,822.75	\$4,000.00	\$1,000.00	33.33%
	Meeting Hall Supplies	\$508.88		\$140.75	\$190.75	\$300.00		
51600	Utilities	\$2,034.51	\$2,200.00	\$2,054.61	\$2,954.61	\$3,000.00	\$800.00	36.36%

TOWN OF UNION - 2027 PROPOSED BUDGET

Account #		12/31/25 Actual Budget	2026 Approved Budget	2026 Jan – Sept YTD	2026 Year-End Estimate	2027 Proposed Budget	Increase (Decrease) 2026 Budget to 2027	% Change 2026 Budget to 2027
51600	Telephone/Internet	\$1,413.06	\$1,600.00	\$831.66	\$1,121.66	\$1,200.00	(\$400.00)	-25.00%
	Email & Office 365	\$612.18	\$605.00	\$476.28	\$635.04	\$640.00		
51600	IT Services		\$100.00		\$0.00	\$100.00		
	Website	\$1,720.00	\$920.00	\$920.00	\$920.00	\$920.00		
51900	<i>Other General Government</i>							
51938	Insurance	\$7,478.00	\$7,000.00	(\$1,178.00)	\$5,822.00	\$6,000.00	(\$1,000.00)	-14.29%
	Other Expenses	\$350.00		\$529.62		\$400.00		
	Total General Government	\$74,508.62	\$81,503.50	\$51,460.80	\$76,250.10	\$77,937.50	(\$3,566.00)	-4.38%
52000	PUBLIC SAFETY							
52200	BUG Fire Dept Operating Cost	\$71,902.35	\$76,881.07	\$76,881.07	\$76,881.07	\$78,647.67	\$1,766.60	2.30%
52201	BUG 2% Rebate	\$9,125.39	\$8,000.00	\$10,015.07	\$10,015.07	\$10,015.07	\$2,015.07	25.19%
	BUG Service Award					\$3,333.33	\$3,333.33	
52300	EMR Payroll	\$6,681.25	\$6,421.00	\$4,506.25	\$6,506.25	\$6,775.00	\$354.00	5.51%
52301	EMR Social Security	\$520.21			\$0.00		\$0.00	
52302	EMR Service Award	\$3,500.00	\$5,167.00	\$3,333.33	\$3,333.33	\$4,500.00	(\$667.00)	-12.91%
52400	Building Inspector	\$12,627.36	\$7,500.00	\$9,491.82	\$10,491.82		(\$7,500.00)	-100.00%
	Total Public Safety	\$104,356.56	\$103,969.07	\$104,227.54	\$107,227.54	\$103,271.07	(\$698.00)	-0.67%
53000	PUBLIC WORKS							
53311	Hwy Expenditures	\$91,402.66	\$92,904.21	\$88,671.43	\$119,171.43	\$270,320.50	\$177,416.29	190.97%
53620	Trash Expense	\$83,260.14	\$86,127.00	\$70,107.05	\$89,385.05	\$98,750.00	\$12,623.00	14.66%
53635	Recycling Expense	\$32,203.56	\$33,309.00	\$25,064.60	\$33,491.60	\$34,660.00	\$1,351.00	4.06%
	Total Public Works	\$206,866.36	\$212,340.21	\$183,843.08	\$242,048.08	\$403,730.50	\$191,390.29	90.13%
54000	HEALTH & HUMAN SERVICES							
54100	Dog Control		\$100.00		\$0.00	\$100.00	\$0.00	
	Total Health & Human Services	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	
56000	ZONING/CONSERVATION & DEVELOPMENT							
56900	Zoning Administrator	\$1,746.25	\$4,800.00	\$3,600.00	\$4,800.00	\$4,800.00	\$0.00	0.00%
56900	Zoning Ord/Comp Plan Update	\$1,267.09	\$15,500.00	\$4,935.02	\$12,935.02	\$2,000.00	(\$13,500.00)	
56000	Board of Appeals	\$240.00	\$240.00	\$480.00	\$720.00	\$720.00	\$480.00	
56000	Plan Commission	\$1,360.00	\$2,000.00	\$640.00	\$1,120.00	\$960.00	(\$1,040.00)	

TOWN OF UNION - 2027 PROPOSED BUDGET

Account #		12/31/25 Actual Budget	2026 Approved Budget	2026 Jan – Sept YTD	2026 Year-End Estimate	2027 Proposed Budget	Increase (Decrease) 2026 Budget to 2027	% Change 2026 Budget to 2027
56000	ZA, BOA, & Plan Com Soc. Sec.	\$54.33	\$172.00	\$281.53	\$428.53	\$496.00	\$324.00	
56700	DC Tourism Cost	\$1,142.57	\$1,150.00	\$768.88	\$768.88	\$800.00	(\$350.00)	
	Park Development		\$8,133.58		\$0.00	\$8,600.00	\$466.42	
	Total Zoning/Conservation & Dev	\$5,810.24	\$31,995.58	\$10,705.43	\$20,772.43	\$18,376.00	(\$13,619.58)	-42.57%
57000	Capital Outlay							
	Public Safety - Fire Truck	\$21,583.00						
57300	Highway Outlay - Swamp Rd	\$401,437.09						
57300	Highway Outlay - Pit Rd	\$151,886.19						
57300	Highway Outlay - Gardner Rd		\$146,500.00	\$310.44	\$145,560.44			
	Total Capital Outlay	\$574,906.28	\$146,500.00	\$310.44	\$145,560.44	\$0.00	\$0.00	0.00%
58000	DEPT SERVICE FUND							
58100	BUG Fire Dept Loan-Principal	\$67,907.24	\$67,907.24	\$67,907.24	\$67,907.24	\$67,907.24	\$0.00	0.00%
	Short Term Loan Interest	\$2,569.44			\$0.00		\$0.00	
	Total Dept Service Fund	\$70,476.68	\$67,907.24	\$67,907.24	\$67,907.24	\$67,907.24	\$0.00	0.00%
59000	OTHER FINANCING USES							
59900	Overpayment of Taxes	(\$7.00)			\$0.00			
59900	IRS - Interest & Penalty	\$20.80			\$0.00			
	Total Other Financing Uses	\$13.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	TOTAL EXPENDITURES	\$1,036,938.54	\$644,315.60	\$418,454.53	\$659,765.83	\$671,322.31	\$187,126.29	

Balance of Accounts 1/1/26 \$214,580.29
 Actual 2026 Receipts Jan-Sept \$587,791.01
 Actual 2026 Expenses Jan-Sept \$418,454.53

 Balance of Accounts 9/30/26 \$383,916.77

Projected End of 2026 Receipts \$701,347.19
 Projected End of 2026 Expenses \$659,765.83
 Estimated 12/31/2026 balance \$256,161.65
 Tourism Funds Set Aside for Park \$7,902.46
 Broadband DC Grant Set Aside \$17,275.00
 Estimated General Funds \$230,984.19