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2027
BUDGET
1776 2026
250
Celebration

2027 Budget - Proposed
Village of Ashwaubenon
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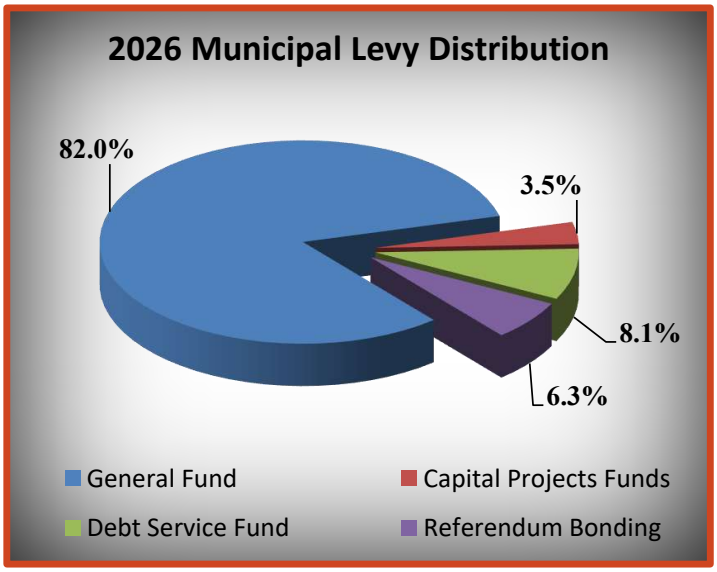


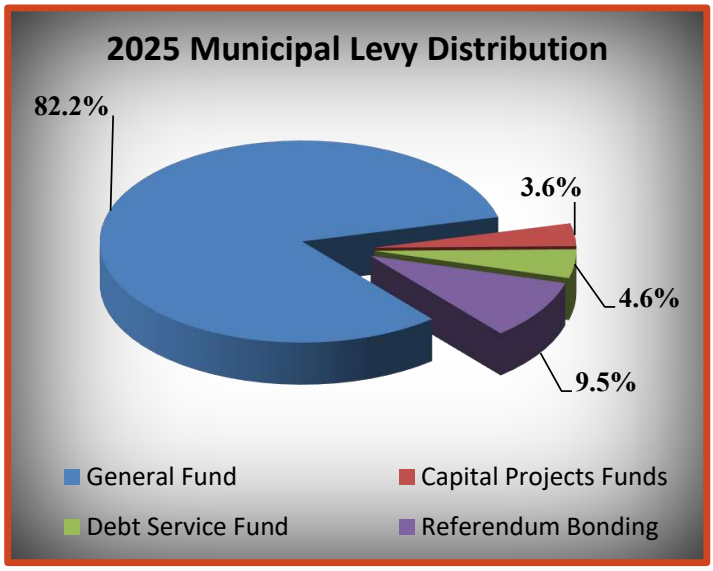
2027 Budget - Proposed
General Fund Summary

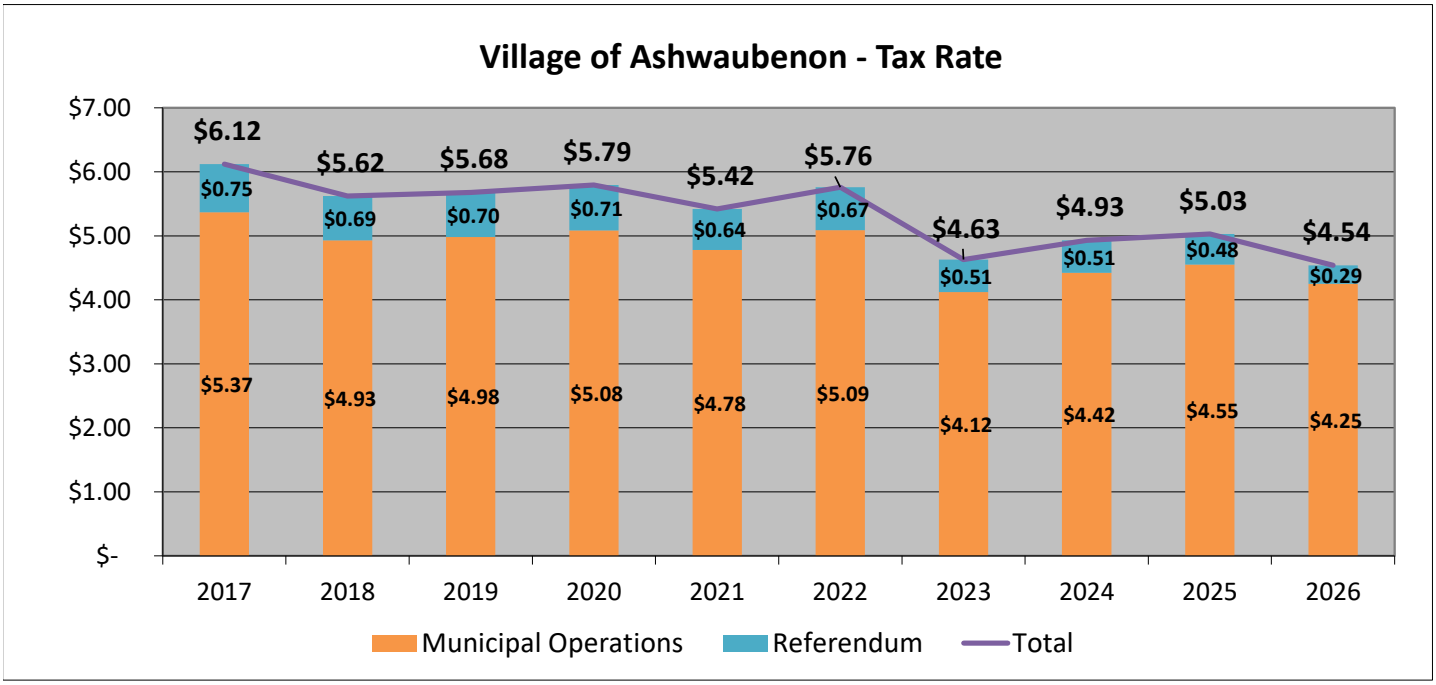
ACCOUNT	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET AMT CHANGE	BUDGET % CHANGE
REVENUES						
Property Taxes	$ 11,351,469	$ 12,405,819	$ 12,405,469	$ 12,763,870	$ 358,401	2.89%
Other Taxes	720,394	700,000	650,000	725,000	75,000	11.54%
Special Assessments	3,105	-	-	-	-	N/A
Intergovernmental	3,758,420	3,982,978	3,862,040	3,900,735	38,695	1.00%
Licenses & Permits	524,803	385,400	553,800	556,250	2,450	0.44%
Fines and Forfeitures	324,158	285,000	305,000	305,000	-	0.00%
Public Charges for Services	2,037,131	2,155,020	2,080,734	2,260,962	180,228	8.66%
Interest Income	1,170,202	1,011,098	677,200	877,200	200,000	29.53%
Miscellaneous	392,357	410,998	409,995	405,828	(4,167)	(1.02%)
Transfers In	1,724,584	700,000	682,000	715,000	33,000	4.84%
Total Revenues	22,006,623	22,036,313	21,626,238	22,509,845	883,607	4.09%
EXPENDITURES						
General Government	2,983,711	3,298,310	3,257,239	3,077,001	(180,238)	(5.53%)
Public Safety	10,338,150	11,024,433	11,080,279	11,894,702	814,423	7.35%
Public Works	3,161,994	3,191,760	3,175,771	3,351,115	175,344	5.52%
Sanitation	1,067,827	1,015,413	1,039,031	1,083,429	44,398	4.27%
Parks, Recreation & Forestry	2,663,977	2,804,245	2,800,124	2,824,913	24,789	0.89%
Health & Human Services	1,727	7,200	7,250	7,250	-	0.00%
Conservation & Development	267,027	258,469	266,544	271,435	4,891	1.83%
Transfers to Other Funds	1,326,672	56,611	-	-	-	N/A
Total Expenditures	21,811,085	21,656,441	21,626,238	22,509,845	883,607	4.09%
Excess (deficit) of Revenues over (under) Expenditures	195,538	379,872	-	-	-	N/A
Fund Balance - January 1	**$ 6,018,930**	**$ 6,214,468**	**$ 6,018,930**	**$ 6,594,340**		
Fund Balance - December 31	**$ 6,214,468**	**$ 6,594,340**	**$ 6,018,930**	**$ 6,594,340**		

2027 Budget
Village of Ashwaubenon
Summary of Municipal Tax Levy Distributions and Tax Rate

	2027 BUDGET	2026 BUDGET		
	2026 Levy	2025 Levy	Increase/(Decrease)	Percent Change
General Fund	$ 12,763,870	$ 12,405,469	$ 358,401	2.89%
Capital Projects Funds	550,000	550,000	-	0.00%
Debt Service Fund	1,265,381	694,526	570,855	82.19%
Referendum Bonding	987,075	1,439,150	(452,075)	-31.41%
Total Municipality Levy	$ 15,566,326	$ 15,089,145	$ 477,181	3.16%
Municipal Operations Tax Rate	$ 4.25	$ 4.55	$ (0.30)	-6.49%
Referendum Related Tax Rate	$ 0.29	$ 0.48	$ (0.19)	-39.58%
Total Municipal Tax Rate	**$ 4.54**	**$ 5.03**	**$ (0.49)**	**-9.65%**





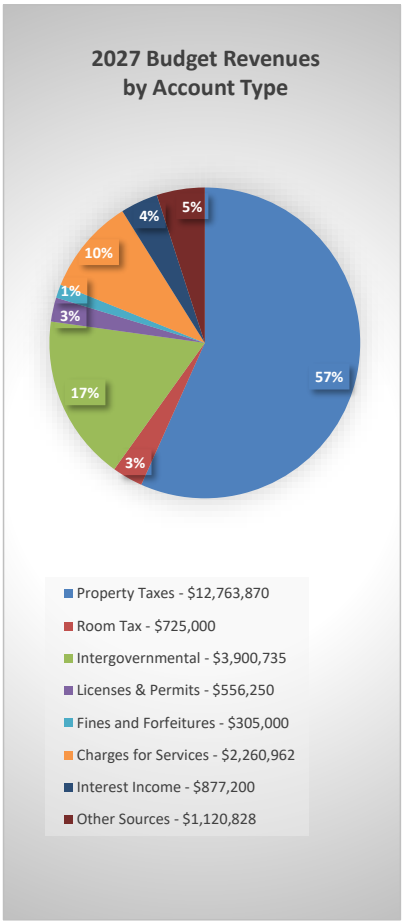


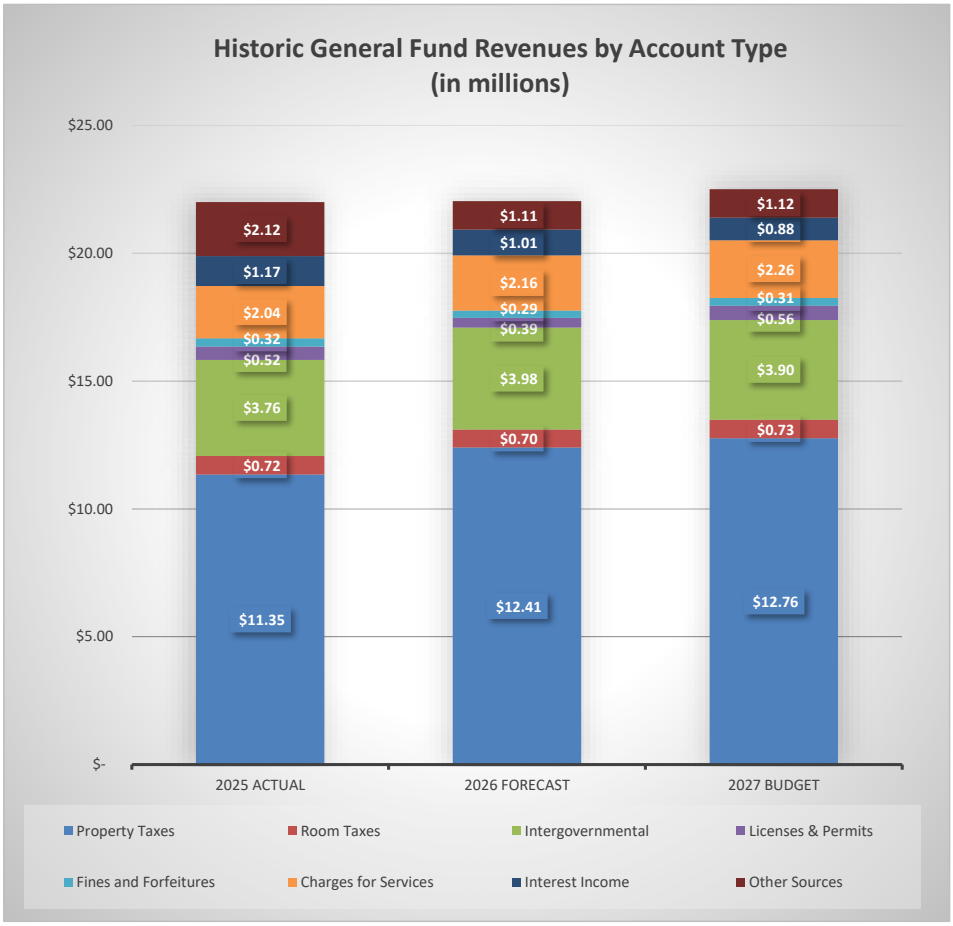
2027 Budget - Proposed
General Fund Revenues

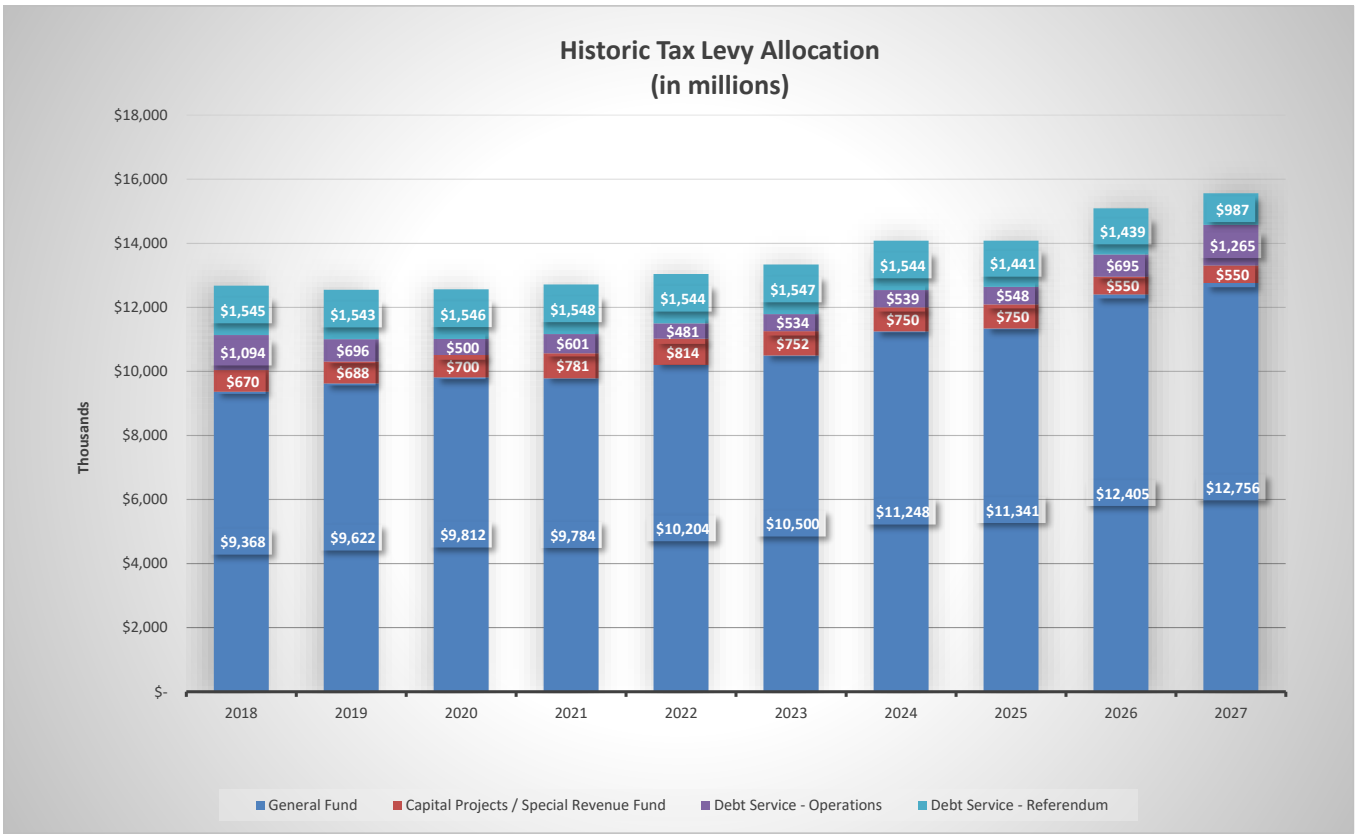
ACCOUNT DESCRIPTION	GL Number Org	Object	Project	Old GL NUMBER	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
Taxes										
General Property Taxes	1E+05	41110		100-5100-4000-0000	$ 11,351,469	$ 12,405,819	$ 12,405,469	$ 12,763,870	358,401	2.89%
Room Tax	1E+05	41210		100-5100-4005-0000	720,394	700,000	650,000	725,000	75,000	11.54%
Total Taxes					12,071,863	13,105,819	13,055,469	13,488,870	433,401	3.32%
Sewer Assessments	1E+05	42200		100-5100-4204-0000	3,075	-	-	-	-	N/A
Storm Sewer Assessments	1E+05	42250		100-5100-4201-0000	30	-	-	-	-	N/A
Special Assessments				100-5100-4204-0000	3,105	-	-	-	-	N/A
Intergovernmental										
State Aids										
State Shared Revenues	1E+05	43410		100-5100-4120-0000	981,097	1,000,183	990,627	1,001,747	11,120	1.12%
Exempt Computer Aids	1E+05	43411		100-5100-4121-0000	243,697	248,710	248,710	248,710	-	0.00%
Expenditure Restraint	1E+05	43412		100-5100-4122-0000	32,462	-	-	-	-	N/A
Personal Property Aid	1E+05	43413		100-5100-4123-0000	523,635	577,117	577,117	577,117	-	0.00%
General Transportation Aid	1E+05	43414		100-5400-4124-0000	1,394,728	1,428,091	1,428,091	1,451,938	23,847	1.67%
State Aids - Video Service	1E+05	43415		100-5100-4133-0000	43,325	43,325	43,325	43,325	-	0.00%
Fire Dues	1E+05	43420		100-5200-4125-0000	165,854	164,081	165,850	165,850	-	0.00%
State Aids - Miscellaneous	1E+05	43510		100-5100-4132-0000	-	120,791	-	-	-	N/A
State Aids - DOJ Grants - Alcohol	1E+05	43520	21115	100-5200-4128-5500	11,474	11,000	15,000	15,000	-	0.00%
State Aids - DOJ Grants - Speed	1E+05	43520	21116	100-5200-4128-5501	1,761	10,231	10,000	10,000	-	0.00%
State Aids - DOJ Grants - Seat Belt	1E+05	43520	21117	100-5200-4128-5507	8,100	15,000	15,000	15,000	-	0.00%
State Aids - Police Training	1E+05	43521		100-5200-4129-0000	14,720	-	-	-	-	N/A
State Aids - Rescue	1E+05	43522		100-5200-4130-0000	-	-	7,500	-	(7,500)	-100.00%
Recycling Grant	1E+05	43540		100-5700-4126-0000	76,346	76,344	76,398	76,398	-	0.00%
Municipal Services Aid	1E+05	43610		100-5100-4127-0000	13,114	12,422	12,422	16,650	4,228	34.04%
Local Aids										
School District Mutual Service	1E+05	43700		100-5200-4175-0000	248,107	275,683	272,000	279,000	7,000	2.57%
Total Intergovernmental					3,758,420	3,982,978	3,862,040	3,900,735	38,695	1.00%
Licenses & Permits										
Licenses										
Licenses - Liquor & Beverage	1E+05	44100	14001	100-5100-4300-7700	52,170	55,000	55,000	55,000	-	0.00%
Licenses - Operators	1E+05	44100	14002	100-5100-4300-7701	34,540	29,000	29,000	29,000	-	0.00%
Licenses - Cigarette	1E+05	44100	14003	100-5100-4300-7702	1,800	2,000	1,800	1,800	-	0.00%
Licenses - Dog	1E+05	44100	14004	100-5100-4300-7704	272	-	-	-	-	N/A
Licenses - Peddlers	1E+05	44100	14005	100-5100-4300-7707	14,200	13,500	13,500	13,500	-	0.00%
Licenses - Weights & Measures	1E+05	44100	14006	100-5100-4300-7708	46,432	46,900	46,900	46,900	-	0.00%
Licenses - Secondhand	1E+05	44100	14007	100-5100-4300-7709	198	500	500	500	-	0.00%
Licenses - Mobile Food Establishment	1E+05	44100	14008	100-5100-4300-7711	20,600	17,500	17,500	17,500	-	0.00%
Licenses - Other	1E+05	44100	14009	100-5100-4300-7706	1,770	1,500	1,500	1,500	-	0.00%
Licenses - Short-Term Rental	1E+05	44100	14010	100-5100-4300-7712	45,600	42,500	42,500	42,500	-	0.00%
Licenses - Message Establishment	1E+05	44100	14011	100-5100-4300-7713	-	1,400	-	2,450	2,450	N/A
Total Licenses					217,582	209,800	208,200	210,650	2,450	1.18%
Permits										
Permit - Rezoning Hearing	1E+05	44300	25002	100-5100-4350-7720	-	1,200	1,200	1,200	-	0.00%
Permit - Building	1E+05	44300	25003	100-5100-4350-7721	125,204	75,000	160,000	160,000	-	0.00%
Permit - Electrical	1E+05	44300	25004	100-5100-4350-7722	44,752	25,000	50,000	50,000	-	0.00%
Permit - Plumbing	1E+05	44300	25005	100-5100-4350-7723	51,030	25,000	55,000	55,000	-	0.00%
Permit - Heating	1E+05	44300	25006	100-5100-4350-7724	39,732	20,000	50,000	50,000	-	0.00%
Permit - Sewer	1E+05	44300	25007	100-5100-4350-7725	5,180	3,500	3,500	3,500	-	0.00%
Permit - Right Of Way	1E+05	44300	25008	100-5100-4350-7726	18,500	11,000	11,000	11,000	-	0.00%
Permit - Alarm	1E+05	44300	25009	100-5100-4350-7728	6,935	4,300	4,300	4,300	-	0.00%
Permit - Landscape Contractor	1E+05	44300	25010	100-5100-4350-7729	200	150	150	150	-	0.00%
Permit - Land Use	1E+05	44300	25011	100-5100-4350-7730	150	-	-	-	-	N/A
Permit - Erosion Control	1E+05	44300	25012	100-5100-4350-7731	4,600	3,600	3,600	3,600	-	0.00%
Permit - Tent	1E+05	44300	25013	100-5100-4350-7732	3,000	2,200	2,200	2,200	-	0.00%
Permit - Delegated Plan Review	1E+05	44300	25014	100-5100-4350-7733	7,938	4,650	4,650	4,650	-	0.00%
Total Permits					307,221	175,600	345,600	345,600	-	0.00%
Total Licenses & Permits					524,803	385,400	553,800	556,250	2,450	0.44%
Fines and Forfeitures										
Court Penalties & Costs	1E+05	45110		100-5100-4400-0000	297,304	260,000	275,000	275,000	-	0.00%
Parking Violations	1E+05	45130		100-5200-4410-0000	26,854	25,000	30,000	30,000	-	0.00%
Total Fines and Forfeitures					324,158	285,000	305,000	305,000	-	0.00%
Public Charges for Services										
Public Safety										
Serivce Agreements - GG	1E+05	43720		100-5100-4176-0000	25,000	25,000	25,725	25,725	-	0.00%
PS Charges For Police	1E+05	46210		100-5200-4510-0000	247,453	245,000	235,000	235,000	-	0.00%
PS Misc & Warrant Fees	1E+05	46212		100-5200-4518-0000	2,562	4,323	1,500	3,000	1,500	100.00%
PS Charges For Fire	1E+05	46220		100-5200-4511-0000	4,430	5,500	10,000	10,000	-	0.00%
False Alarms	1E+05	46222		100-5200-4515-0000	18,750	8,200	20,000	20,000	-	0.00%
Rescue Squad Services	1E+05	46230		100-5200-4513-0000	775,609	925,000	795,000	975,000	180,000	22.64%
PS Charges For Rescue	1E+05	46235		100-5200-4512-0000	50,058	45,000	40,000	47,500	7,500	18.75%
Fire Inspections	1E+05	46221		100-5200-4514-0000	78,983	80,000	85,000	85,000	-	0.00%
Total Public Safety					1,202,845	1,338,023	1,212,225	1,401,225	189,000	15.59%
Building Inspection										
Materials Sold To Others	1E+05	46150		100-5100-4500-0000	6,536	7,500	9,000	9,000	-	0.00%

2027 Budget - Proposed
General Fund Revenues

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	Old GL NUMBER	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
Site Plan Review Fees	1E+05	46151		100-5100-4502-0000	2,970	4,000	5,000	5,000	-	0.00%
CSM/Subdivision Fees	1E+05	46152		100-5100-4503-0000	550	3,000	3,000	3,000	-	0.00%
Zoning Code Requests/Maps	1E+05	46153		100-5100-4504-0000	900	500	500	500	-	0.00%
Total Building Inspection					10,956	15,000	17,500	17,500	-	0.00%
Parks, Recreation & Forestry										
Community Pool					90,268	89,674	83,558	89,208	5,650	6.76%
Ashwaubomay Lake					165,060	152,185	154,475	164,475	10,000	6.47%
Youth Recreation Programs					105,393	107,575	125,448	123,488	(1,960)	-1.56%
Co-Sponsored Programs					100,466	76,039	79,661	79,661	-	0.00%
Adult Recreation Programs					76,126	80,447	92,240	95,678	3,438	3.73%
Facility Rentals					94,155	93,484	95,567	95,367	(200)	-0.21%
Reimbursements	1E+05	48502		100-5521-4703-0000	391	-	-	-	-	N/A
Summer Tickets	1E+05	46727		100-5521-4704-0000	(43)	200	200	200	-	0.00%
Tree Planting Program	1E+05	46810		100-5600-4556-0000	2,070	2,500	3,000	3,000	-	0.00%
Total Parks, Recreation & Forestry					633,886	602,104	634,149	651,077	16,928	2.67%
Public Works										
Street Miscellaneous Charges	1E+05	46312		100-5400-4567-0000	14,878	25,925	16,000	16,000	-	0.00%
Snow Removal	1E+05	46310		100-5700-4563-0000	-	-	250	250	-	0.00%
Rubbish Collection	1E+05	46420		100-5700-4560-0000	-	-	500	500	-	0.00%
Garbage Cans	1E+05	46421		100-5700-4561-0000	7,100	3,500	30,700	5,000	(25,700)	-83.71%
Recycling	1E+05	46425		100-5700-4562-0000	2,072	1,298	-	-	-	N/A
Weed Control	1E+05	46440		100-5700-4564-0000	2,140	1,610	1,850	1,850	-	0.00%
Total Public Works					26,190	32,333	49,300	23,600	(25,700)	-52.13%
Labor & Service Reimbursements	1E+05	46900		100-5100-4568-0000	53,595	53,500	53,500	53,500	-	0.00%
Charges To Utilities	1E+05	46901		100-5100-4569-0000	95,359	103,000	103,000	103,000	-	0.00%
Reimbursements	1E+05	48502		100-5100-4703-0000	14,300	11,060	11,060	11,060	-	0.00%
Labor and Service Reimbursements					163,254	167,560	167,560	167,560	-	0.00%
Total Public Charges for Services					2,037,131	2,155,020	2,080,734	2,260,962	180,228	8.66%
Interest Income										
Checking Account Interest	1E+05	48100		100-5100-4600-0000	878,344	859,998	550,000	750,000	200,000	36.36%
Investments Interest				100-5100-4601-0000	290,697	150,000	125,000	125,000	-	0.00%
Special Assessment Interest	1E+05	48103		100-5100-4603-0000	1,161	1,100	2,200	2,200	-	0.00%
Total Interest Income					1,170,202	1,011,098	677,200	877,200	200,000	29.53%
Miscellaneous										
Cable TV Franchise Fee	1E+05	48500		100-5100-4700-0000	133,016	128,494	140,000	125,000	(15,000)	-10.71%
Rent	1E+05	48200		100-5100-4701-0000	141,831	145,595	145,595	150,628	5,033	3.46%
Donations	1E+05	48501		100-5100-4702-0000	-	1,000	1,000	-	(1,000)	-100.00%
Asset Forfeiture Revenue	1E+05	48504		100-5200-4709-0000	3,469	7,491	-	3,500	3,500	N/A
Refunds	1E+05	48400		100-5100-4751-0000	27,078	56,700	56,700	56,700	-	0.00%
Refunds	1E+05	48400		100-5400-4757-0000	79,528	57,609	56,700	60,000	3,300	5.82%
Misc Operating Income	1E+05	49908		100-5100-4908-0000	957	-	-	-	-	N/A
Misc Operating Income	1E+05	49908		100-5200-4908-0000	(1)	-	-	-	-	N/A
Misc Non-Operating Inc	1E+05	49911		100-5100-4911-0000	5,457	5,000	5,000	5,000	-	0.00%
Miscellaneous				100-5100-4790-0000	722	2,500	5,000	5,000	-	0.00%
Total Miscellaneous					392,057	404,389	409,995	405,828	(4,167)	-1.02%
Total Revenues					20,281,739	21,329,704	20,944,238	21,794,845	850,607	4.06%
Other Finances Sources										
Sale Of Equipment	1E+05	48300		100-5100-4800-0000	300	6,609	-	-	-	N/A
Pay In Lieu Of Tax - Utility	1E+05	41310		100-5100-4011-0000	410,864	425,000	407,000	440,000	33,000	8.11%
Operating Transfer In	1E+05	49200		100-5100-4810-0000	342,213	275,000	275,000	275,000	-	0.00%
Tax Increment District Refund	1E+05	49600		100-5100-4820-0000	971,507	-	-	-	-	N/A
Total Other Finances Sources					1,724,884	706,609	682,000	715,000	33,000	4.84%
Total Revenues & Other Financing Sources					**$ 22,006,623**	**$ 22,036,313**	**$ 21,626,238**	**$ 22,509,845**	**$ 883,607**	**4.09%**


2027 Budget Revenues by Account Type
57%
3%
17%
3%
1%
10%
4%
5%
Property Taxes - $12,763,870
Room Tax - $725,000
Intergovernmental - $3,900,735
Licenses & Permits - $556,250
Fines and Forfeitures - $305,000
Charges for Services - $2,260,962
Interest Income - $877,200
Other Sources - $1,120,828


Historic General Fund Revenues by Account Type (in millions)
$25.00
$20.00
$15.00
$10.00
$5.00
$-
$2.12
$1.17
$2.04
$0.32
$0.52
$3.76
$0.72
$11.35
$1.11
$1.01
$2.16
$0.29
$0.39
$3.98
$0.70
$12.41
$1.12
$0.88
$2.26
$0.31
$0.56
$3.90
$0.73
$12.76
2025 ACTUAL
2026 FORECAST
2027 BUDGET
Property Taxes
Room Taxes
Intergovernmental
Licenses & Permits
Fines and Forfeitures
Charges for Services
Interest Income
Other Sources


Historic Tax Levy Allocation (in millions)
Thousands
$18,000
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$-
2018
$1,545
$1,094
$670
$9,368
2019
$1,543
$696
$688
$9,622
2020
$1,546
$500
$700
$9,812
2021
$1,548
$601
$781
$9,784
2022
$1,544
$481
$814
$10,204
2023
$1,547
$534
$752
$10,500
2024
$1,544
$539
$750
$11,248
2025
$1,441
$548
$750
$11,341
2026
$1,439
$695
$550
$12,405
2027
$987
$1,265
$550
$12,756
General Fund
Capital Projects / Special Revenue Fund
Debt Service - Operations
Debt Service - Referendum

2027 Budget - Proposed
General Fund Expenditures by Department

DEPARTMENT NAME	DEPT NO.	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
General Government							
Village Board	110	$ -	$ -	$ -	$ 85,599	$ 85,599	N/A
Municipal Court	120	177,753	182,304	187,896	201,532	13,636	7.26%
Legal Services	130	298,934	135,830	152,911	140,509	(12,402)	-8.11%
Village Administration	140	304,028	376,291	375,416	343,875	(31,541)	-8.40%
Village Clerk	141	262,550	280,797	374,661	282,471	(92,190)	-24.61%
Communications	142	90,081	87,510	89,280	95,252	5,972	6.69%
Human Resources	143	42	106,634	112,015	121,612	9,597	8.57%
Assessment Services	144	114,559	157,172	152,611	166,056	13,445	8.81%
Finance	150	493,670	524,994	518,528	510,289	(8,239)	-1.59%
Information Technology	155	292,691	312,774	313,360	333,805	20,445	6.52%
Village Hall Maintenance	160	218,977	273,716	262,859	224,292	(38,567)	-14.67%
General Government	100	730,426	860,288	717,702	571,709	(145,993)	-20.34%
Total General Government		2,983,711	3,298,310	3,257,239	3,077,001	(180,238)	-5.53%
Public Safety							
Police/Fire/Rescue	210	10,061,958	10,676,903	10,720,968	11,443,526	722,558	6.74%
Fire Inspection	240	90,802	158,891	170,019	249,331	79,312	46.65%
Building Inspection	250	185,390	188,639	189,292	201,845	12,553	6.63%
Total Public Safety		10,338,150	11,024,433	11,080,279	11,894,702	814,423	7.35%
Public Works							
Engineering	305	209,549	249,432	247,485	241,863	(5,622)	-2.27%
Garage	310	687,453	701,923	706,433	713,786	7,353	1.04%
Street Administration	315	216,723	231,230	219,887	236,048	16,161	7.35%
Street Maintenance	320	960,585	823,407	835,057	936,912	101,855	12.20%
Curb & Gutter	325	18,639	30,073	25,726	27,750	2,024	7.87%
Snow & Ice Control	330	223,702	260,072	248,343	266,665	18,322	7.38%
Traffic Control	335	201,026	194,651	190,118	210,794	20,676	10.88%
Street Lighting	340	458,579	498,162	498,162	498,162	-	0.00%
Sidewalk Maintenance	345	8,226	14,828	17,296	16,862	(434)	-2.51%
School District Maintenance	350	515	1,430	1,430	1,388	(42)	-2.94%
Labor For Others	355	499	715	715	692	(23)	-3.22%
Transit	360	176,498	185,837	185,119	200,193	15,074	8.14%
Total Public Works		3,161,994	3,191,760	3,175,771	3,351,115	175,344	5.52%
Sanitation							
Garbage & Refuse Collection	375	487,965	520,766	551,663	572,367	20,704	3.75%
Recycling	380	218,336	202,670	197,923	206,338	8,415	4.25%
Landfill	385	260,525	265,000	265,000	277,000	12,000	4.53%
Weed Control	390	15,952	26,977	24,445	27,724	3,279	13.41%
Wood Chipping	395	85,048	-	-	-	-	N/A
Total Sanitation		1,067,827	1,015,413	1,039,031	1,083,429	44,398	4.27%
Parks, Recreation & Forestry							
Park & Recreation Admininstration	410	560,205	587,500	591,877	607,503	15,626	2.64%
Community Pool	420	143,252	136,226	136,209	143,100	6,891	5.06%
Ashwaubomay Lake	425	197,043	218,469	218,980	228,377	9,397	4.29%
Youth Recreation	430	156,793	178,450	196,341	187,305	(9,036)	-4.60%
Co-Sponsored Recreation	435	128,867	108,369	115,556	116,176	620	0.54%
Adult Recreation	440	63,585	71,415	70,407	75,913	5,506	7.82%
Park Maintenance	450	735,446	781,029	754,949	800,124	45,175	5.98%
Community Center	460	151,542	159,782	156,350	163,696	7,346	4.70%
Performing Arts Center	465	170,201	164,525	166,525	77,250	(89,275)	-53.61%
Forestry Administration	470	357,043	398,480	392,930	425,469	32,539	8.28%
Total Parks, Recreation & Forestry		2,663,977	2,804,245	2,800,124	2,824,913	24,789	0.89%
Health & Human Services							
Animal Control	800	1,727	7,200	7,250	7,250	-	0.00%
Conservation & Development							
Economic Development	700	267,027	258,469	266,544	271,435	4,891	1.83%
Total Expenditures		20,484,413	21,599,830	21,626,238	22,509,845	883,607	4.09%
Other Financing Uses							
Operating Transfer Out	59000	1,326,672	56,611	-	-	-	N/A
Total Expenditures & Other Financing Uses		**$ 21,811,085**	**$ 21,656,441**	**$ 21,626,238**	**$ 22,509,845**	**$ 883,607**	**4.09%**

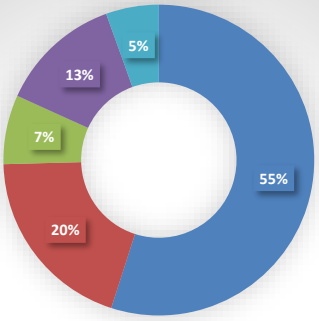
2027 Budget - Proposed
General Fund Expenditures by GL Account

GL ACCOUNT NAME	GL Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES							
Salary	51000	$ 6,444,410	$ 6,876,378	$ 6,994,165	$ 7,486,404	492,239	7.04%
Hourly	51001	2,937,843	3,248,913	3,215,793	3,566,048	350,255	10.89%
Sick	51002	56,628	27,886	-	-	-	N/A
Vacation	51003	144,233	17,248	-	-	-	N/A
Comp Time	51004	120,113	96,687	-	-	-	N/A
Holiday Pay	51005	337,388	311,707	342,375	376,477	34,102	9.96%
Fire/Rescue Meeting Pay	51010	28,663	50,000	50,000	50,000	-	0.00%
Poll Workers	51012	16,196	35,000	35,000	17,500	(17,500)	-50.00%
Overtime	51100	796,829	767,235	770,716	780,013	9,297	1.21%
Double Time	51101	41,429	282	-	-	-	N/A
Pay Comp	51102	79,283	-	-	-	-	N/A
Fitness	51300	2,459	859	88,722	-	(88,722)	-100.00%
FLSA	51301	65,585	63,222	60,000	60,000	-	0.00%
Health Insurance Opt Out	51302	15,416	16,708	16,800	21,600	4,800	28.57%
Longevity	51304	2,420	1,810	2,160	1,680	(480)	-22.22%
Wage Reserve	51900	123,946	306,491	150,000	-	(150,000)	-100.00%
Total Wages		11,212,843	11,820,426	11,725,731	12,359,722	783,991	6.69%
BENEFITS							
FICA	52210	805,840	875,857	880,572	939,708	59,136	6.72%
Health Insurance	52220	1,805,434	1,641,429	1,759,022	1,800,041	41,019	2.33%
Employer HSA Contribution	52222	64,050	61,642	64,400	65,800	1,400	2.17%
Dental Insurance	52225	122,227	122,061	129,222	137,353	8,131	6.29%
Life Insurance	52230	21,737	22,149	25,466	24,929	(537)	-2.11%
Retirement	52250	1,186,559	1,274,763	1,276,459	1,394,629	118,170	9.26%
Public Safety Trust Fund	52260	55,000	56,000	56,000	56,000	-	0.00%
Total Benefits		4,060,846	4,053,901	4,191,141	4,418,460	227,319	5.42%
Total Wages and Benefits		15,273,689	15,874,327	15,916,872	16,778,182	861,310	5.41%
OPERATING EXPENDITURES							
Personnel Expenditures							
Training, Conferences & Travel	53001	81,320	89,786	102,058	90,064	(11,994)	-11.75%
Mileage Reimbursement	53002	15,162	14,200	15,664	16,255	591	3.77%
Dues & Subscriptions	53003	46,167	43,079	42,463	45,030	2,567	6.05%
Tuition Reimbursement	53100	-	-	1,000	1,000	-	0.00%
Uniforms	53200	84,393	98,116	99,500	97,000	(2,500)	-2.51%
Shoe Allowance	53201	5,357	5,940	6,400	9,725	3,325	51.95%
Tool Allowance	53202	1,962	1,500	1,500	1,500	-	0.00%
Physical/Psych Exams	53300	28,103	20,356	24,115	22,913	(1,202)	-4.98%
Total Personnel Expenditures		262,464	272,977	292,700	283,487	(9,213)	-3.15%
Operating Costs							
Office Supplies	54001	24,915	30,114	32,650	33,600	950	2.91%
Operational Supplies	54002	426,904	473,398	481,753	486,253	4,500	0.93%
Janitorial Supplies	54003	38,702	41,635	40,965	41,865	900	2.20%
Landscaping Supplies	54004	11,136	12,200	12,200	12,200	-	0.00%
Evidence Supplies	54005	3,141	3,000	3,000	3,000	-	0.00%
Lifeguard Training Supplies	54006	1,028	2,118	2,045	2,045	-	0.00%
Range Supplies	54007	23,336	24,000	24,000	24,000	-	0.00%
Forms	54008	2,719	3,299	3,700	4,000	300	8.11%
State Stamps	54009	2,655	2,000	2,000	1,000	(1,000)	-50.00%
Concession Supplies	54010	25,212	24,397	24,947	24,947	-	0.00%
Athletic Field Supplies	54011	41,495	41,754	41,754	39,888	(1,866)	-4.47%
Code Books	54013	2,406	500	500	1,500	1,000	200.00%
Gas & Oil	54014	241,581	299,837	260,750	287,055	26,305	10.09%
Program/Trip Expense	54015	11,798	13,910	12,200	12,200	-	0.00%
Record Checks	54016	6,622	6,000	6,000	6,000	-	0.00%
Publishing	54017	9,185	9,200	9,750	9,750	-	0.00%
Licenses	54018	904	740	786	1,231	445	56.62%
Postage	54019	27,386	32,304	32,239	34,650	2,411	7.48%
Copy Machine	54020	21,319	17,275	18,950	16,430	(2,520)	-13.30%
Building Furnishings	54021	3,624	4,500	4,500	4,500	-	0.00%
Credit Card Fees	54022	4,822	4,320	4,320	1,356	(2,964)	-68.61%
Grant Expenses	54023	7,980	-	6,850	-	(6,850)	-100.00%
Public Education	54025	2,232	3,000	3,000	3,000	-	0.00%
DARE/Liaison Program	54026	4,088	4,000	4,000	4,000	-	0.00%
Citizens Academy	54027	-	750	750	750	-	0.00%

2027 Budget - Proposed
General Fund Expenditures by GL Account

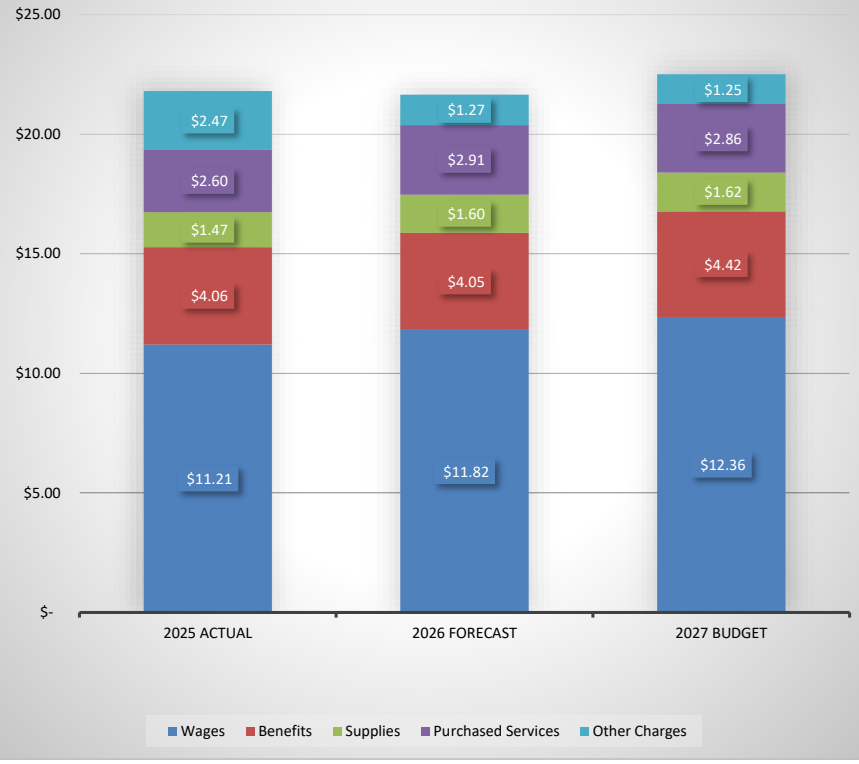
GL ACCOUNT NAME	GL Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
Printing	54029	12,644	15,000	16,300	16,300	-	0.00%
Cadets Program	54036	2,225	2,500	2,500	2,500	-	0.00%
Total Operating Costs		960,060	1,071,751	1,052,409	1,074,020	21,611	2.05%
Contractual Services							
Contracted Services	55001	649,901	869,054	897,002	796,654	(100,348)	-11.19%
Property & Liability Insurance	55002	185,711	210,501	210,033	216,433	6,400	3.05%
Workers Comp Insurance	55003	304,583	246,166	258,294	258,294	-	0.00%
Employee Assistance Program	55004	4,219	4,602	4,602	4,602	-	0.00%
Unemployment	55005	2,371	1,250	2,500	2,500	-	0.00%
Jail Fees	55006	15,685	12,500	17,500	17,500	-	0.00%
Accounting & Auditing	55007	22,764	24,022	24,022	18,120	(5,902)	-24.57%
Bank Fees	55008	25,874	10,186	10,186	10,186	-	0.00%
Investment Fees	55009	18,752	19,250	18,500	19,250	750	4.05%
Weights & Measures	55011	40,000	40,000	40,000	40,000	-	0.00%
Computer Consulting	55012	15,930	22,000	22,000	22,000	-	0.00%
Cleaning Contract	55013	40,156	41,980	41,980	41,980	-	0.00%
Mutual Aid	55014	35,700	40,000	40,000	40,000	-	0.00%
Engineering Services	55015	5,081	11,741	7,000	7,000	-	0.00%
Brown County Landfill	55017	260,525	265,000	265,000	277,000	12,000	4.53%
Equipment Rental	55019	10,854	11,110	11,110	11,110	-	0.00%
Tree Planting - Village	55020	-	9,316	9,000	9,000	-	0.00%
Tree Planting - Residents	55021	-	3,000	3,000	3,000	-	0.00%
Economic Development	55023	7,703	8,025	8,025	6,762	(1,263)	-15.74%
Humane Society	55024	-	5,500	5,500	5,500	-	0.00%
Rodent Control	55025	1,727	1,700	1,500	1,500	-	0.00%
Equipment Use Charge	55026	950,785	918,799	918,799	977,429	58,630	6.38%
Total Contractual Services		2,598,321	2,775,702	2,815,553	2,785,820	(29,733)	-1.06%
Maintenance							
Voting Machine Maintenance	56001	-	-	500	3,000	2,500	500.00%
Building & Equipment Repairs	56002	121,624	152,250	150,600	125,100	(25,500)	-16.93%
Software Maintenance	56003	155,123	226,040	222,805	245,998	23,193	10.41%
Fire Alarm/Security Maint	56004	7,039	10,836	10,697	12,095	1,398	13.07%
Radio Maintenance	56005	405	1,000	1,500	1,500	-	0.00%
Equipment Maintenance	56006	12,136	16,500	16,500	16,500	-	0.00%
Fitness Equipment Maintenance	56007	1,216	1,250	1,500	1,500	-	0.00%
Vehicle Repairs	56009	242,332	274,847	230,892	241,692	10,800	4.68%
Total Maintenance		539,873	682,723	634,994	647,385	12,391	1.95%
Utilities							
Electric	57001	677,914	762,526	740,145	760,006	19,861	2.68%
Utility Charges	57002	87,650	106,140	98,933	114,167	15,234	15.40%
Telephone/Pagers	57003	17,814	14,733	14,733	14,733	-	0.00%
Cell Phone	57004	54,214	31,924	52,944	44,510	(8,434)	-15.93%
Teletype	57005	4,863	4,900	4,900	5,400	500	10.20%
Television	57006	2,172	2,127	2,055	2,135	80	3.89%
Total Utilities		844,627	922,350	913,710	940,951	27,241	2.98%
Capital Outlay							
Furniture & Fixtures < $5,000	58002	1,437	-	-	-	-	N/A
Equipment < $5,000	58004	3,942	-	-	-	-	N/A
Total Capital Outlay		5,379	-	-	-	-	N/A
Total Operating Expenditures		5,210,724	5,725,503	5,709,366	5,731,663	22,297	0.39%
OTHER FINANCING USES							
Operating Transfer Out	59000	1,326,672	56,611	-	-	-	N/A
Total Expenditures & Other Financing Uses		**$ 21,811,085**	**$ 21,656,441**	**$ 21,626,238**	**$ 22,509,845**	**$ 883,607**	**4.09%**

2027 Budget Expenditures by Account Type

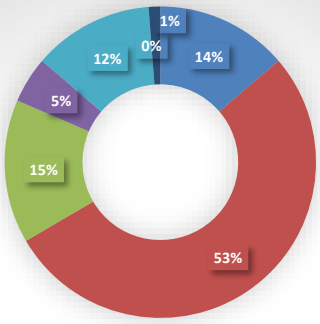


- Wages - $12,359,722
- Benefits - $4,418,460
- Supplies - $1,622,194
- Purchased Services - $2,864,339
- Other Charges - $1,245,130

Historic General Fund Expenditures by Account Type (in millions)

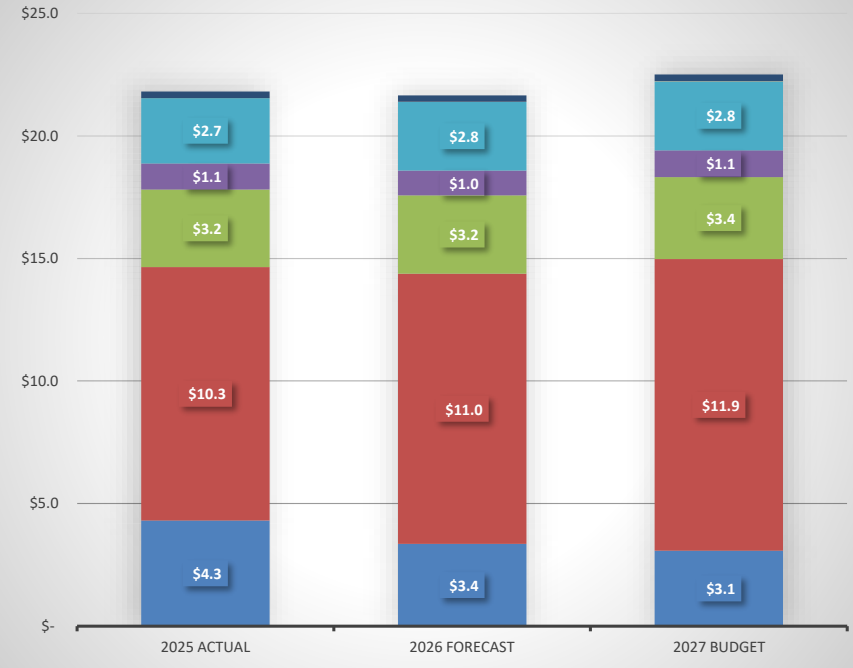


2027 Budget Expenditures by Department



- General Government - $3,077,001
- Public Safety - $11,894,702
- Public Works - $3,351,115
- Sanitation - $1,083,429
- Parks, Recreation & Forestry - $2,824,913
- Health & Human Services - $7,250
- Conservation & Development - $271,435

Historic General Fund Expenditures by Department (in millions)



General Fund Department Budgets



Department Budget Narrative – Fiscal Year 2027
General Fund
General Government: Village Board - 110

DEPARTMENT MANAGER

Elected Officials

DEPARTMENT DESCRIPTION

The Village of Ashwaubenon is governed by a Village Board consisting of a Village President elected at large and six Trustees elected by ward. The Village Board is responsible for setting policy, adopting the annual budget, and establishing the overall priorities and direction for the organization.

SERVICES PROVIDED

- Ordinance & Policy Making: Enacting local laws, resolutions, and policies that govern the village, land use, zoning, and public conduct.
- Budget & Taxation: Adopting annual operating and capital budgets, setting the municipal tax levy, and authorizing special assessments.
- Property & Infrastructure Control: Managing, acquiring, and maintaining village-owned real estate, public buildings, streets, highways, and navigable waters.
- Administrative Appointments: Appointing key personnel such as the Village Manager, Village Legal Services, department heads, and confirming citizen committee/commission members.
- Health, Safety, and Welfare: Protecting the public by establishing and contracting or overseeing services like police, fire/EMS, animal control, and public health,

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Village President	0.00	0.00	0.00	1.00
Village Trustee	0.00	0.00	0.00	6.00
Total	**0.00**	**0.00**	**0.00**	**7.00**

Staffing Notes:

1. Of the 7.00 FTE in the Village Board Department, the cost of 1.05 FTE is allocated to the Water, Sewer, and Storm Water Utility enterprise funds to reflect the cost of support for those operations.
2. Prior to 2027, the Village Board was budgeted and accounted for in the Village Administration department.

2026 ACCOMPLISHMENTS

- Approved an update to the five-year Strategic Plan.
- Acquired lands to support future facility needs and economic development
- Approved various Ordinances for changes/additions to the Municipal Code (e.g., Massage Establishments, Escort Establishments, Criminal Offenses/Loitering, Dangerous Weapons, Bicycles, motorbikes and similar vehicles, moratorium on hyper-scale data centers) to improve regulatory clarity, and operational efficiency.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Ordinances Adopted	n/a	15	12	12
Resolutions Passed	n/a	15	12	15
Village Board Meeting Held	16	14	12	12
Committee/Commission/Board Meetings Scheduled	116	116	116	116
Committee/Commission/Board Meetings Held	83	67	56	80
Administrative Policies Created or Amended	0	3	1	1

2027 OBJECTIVES

- Review and act accordingly on proposed ordinances, resolutions, budgets, or any other items as needed.

BUDGET SUMMARY

- Starting in 2027, this department will be created to hold all costs related to Village Board. All Village Board related costs were previously budgeted and accounted for in the Village Administration department.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: Village Board - 110

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
WAGES and BENEFITS									
Wages									
Salary	100110	51000		-	-	-	66,300	66,300	N/A
Total Wages				-	-	-	66,300	66,300	N/A
Benefits									
FICA	100110	52210		-	-	-	5,071	5,071	N/A
Health Insurance	100110	52220		-	-	-	6,010	6,010	N/A
Dental Insurance	100110	52225		-	-	-	450	450	N/A
Life Insurance	100110	52230		-	-	-	244	244	N/A
Retirement	100110	52250		-	-	-	1,849	1,849	N/A
Total Benefits				-	-	-	13,624	13,624	N/A
Total Wages and Benefits				-	-	-	79,924	79,924	N/A
OPERATING EXPENDITURES									
Personnel Expenditures									
Training, Conferences & Travel	100110	53001		-	-	-	1,625	1,625	N/A
Mileage Reimbursement	100110	53002		-	-	-	2,400	2,400	N/A
Dues & Subscriptions	100110	53003		-	-	-	200	200	N/A
Total Personnel Expenditures				-	-	-	4,225	4,225	N/A
Operating Costs									
Office Supplies	100110	54001		-	-	-	1,000	1,000	N/A
Utilities									
Cell Phone	100110	57004		-	-	-	450	450	N/A
Total Operating Expenditures				-	-	-	5,675	5,675	N/A
Total Expenditures - Village Board				**$ -**	**$ -**	**$ -**	**$ 85,599**	**$ 85,599**	**N/A**

Department Budget Narrative – Fiscal Year 2027
General Fund
General Government: Municipal Court - 120

DEPARTMENT MANAGER

Village Manager

DEPARTMENT DESCRIPTION

The Ashwaubenon Municipal Court is a local court responsible for adjudicating non-criminal cases, such as traffic citations, municipal ordinance violations, and code enforcement. Municipal Court provides a fair and unbiased forum to resolve cases, manage case files, collect fines, and uphold community laws and WI State Statutes. The municipal court is an independent branch of the judicial system separate from the police department.

The Ashwaubenon Municipal Court sessions take place on Wednesday evenings at 6 pm. Initial appearances for both adults and juveniles are twice a month beginning at 6:00 pm and Non-Compliance Hearings are held once a month beginning at 7:00 pm. Additionally, trials and hearings are conducted on the first Wednesday of every month beginning at 6:00 pm.

SERVICES PROVIDED

- Manage cases involving traffic violations, local ordinance violations, and juvenile offenses.
- In addition to holding court proceedings, we accept pleas via email and in person. We also collect payments for traffic and ordinance citations.
- Manage payment plans/extensions and handle failure to pay type actions to enforce court judgments.
- Process requests to reopen a case and/or file an appeal for defendants who disagree with a judgment.
- Manage driving privileges and oversee administrative tasks related to driver's license suspensions and reinstatement, as well as OWI cases that involve ignition interlock devices and alcohol assessments.
- Prepare and manage administrative tasks related to Summons, Writ of Commitments and Appearance Warrants.
- Report and transmit all findings in traffic violations to the Department of Motor Vehicles in a timely manner.
- Provide and maintain court records; manage public requests for court records.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2026 Budget
Municipal Court Judge	1.00	1.00	1.00	1.00
Clerk of Courts	1.00	1.00	1.00	1.00
Deputy Court Clerk (part time)	0.60	0.60	0.60	0.60
Total	**2.60**	**2.60**	**2.60**	**2.60**

2026 ACCOMPLISHMENTS

- Point and Pay is an automated online payment service that interfaces with the court's website and TiPSSCourts software, enabling defendants to pay fines and forfeitures securely. Through this system, the court processed $51,314.30 in payments between January and September 25, 2026.
- Between January and September 25, 2026, the court processed a total of $121,052.00 through Allpaid, an online credit card service used by defendants to pay fines and forfeitures.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Caseload Statistics- # cases processed	3,523	2,905	2,163	3,200
Adult- Traffic/Ordinance Citations	3,292	2,767	1,965	3,250
Juvenile – Traffic/Ordinance Citations	274	133	103	175
Building – Code Enforcement Citations	7	8	1	
WI State Debt Collection Collected	$6,813	$5,493	$7,824	$5,000
TRIP Money Collected	$10,093	$12,118	13,102	12,000

2027 OBJECTIVES

- Administer justice efficiently.
- Provide fair and consistent adjudication; hear every case on its individual merit and make impartial and consistent decisions.
- Adjudicate and process every case in a timely matter; reduce backlogs and delays.
- Communicate clearly and respectfully with defendants regarding their rights, outstanding balances, and consequences for failing to appear in court.
- Expand court services through electronic means such as online payment options, minimize the need for in-person visits, and provide court case information online so defendants can view outstanding fines or find active warrants.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
- Training, Conferences & Travel: Budget reflects an increase in mandatory education and rising state-approved hotel rates. In 2027, the Municipal Court Clerks will attend the Municipal Clerks Conference in Lake Geneva, Wisconsin. Additionally, the newly elected judge is required to attend two mandatory seminars in 2027: the New Municipal Judge Orientation Seminar in May held in Fond du Lac, Wisconsin, and the Municipal Judge's Annual Seminar. The newly elected judge can choose to attend the annual seminar being held in Lacrosse, WI or Stevens Point, WI. The state single-occupancy hotel rate went from $90.00 to $101.00 per night, along with an increase in the clerk's seminar registration fee from $45 to $55 per person.
- Office Supplies: The budget reflects an increase to accommodate a judicial robe and a new office chair for the incoming judge. A new robe is estimated between $300 and $550, depending on the elected judge's preferred style. Additionally, because the current desk chair has been used by Judge Wickert for the past 39 years, a replacement chair is budgeted at $250 to $350. A desk replacement and a laptop may be in the future.
- Forms: Budget increased by $300 to match actual trends. The court budget was lowered from $1,500.00 to $1,200 in 2026 but returned it to $1,500 in 2027.
- Software Maintenance: There is a 3% annual increase to the system support fee for our current TiPSSCourts software. Soon, TiPSS will move all users over to their new cloud platform. All courts currently utilizing the Microsoft-based version will need to transition to the subscription-based TiPSSWebCourt system within the next 3 years. The Ashwaubenon Municipal Court would like to transition to TiPSSWebCourt in 2027. We volunteered to serve as a beta tester for the new platform, resulting in a fully waived conversion fee, saving $3,750. There is a one-time start-up cost of $3,500. The 2027 WebCourt Software Subscription Fee of $9,700 will be prorated based on our actual go-live date, and we will receive credit for the unused portion of our current 2027 TiPSSCourts support. Beginning in 2028, we will be billed for a full year WebCourt software subscription/support fees.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: Municipal Court - 120

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages			123,598	133,342	133,342	138,425	5,083	3.8%
Total Wages			123,598	133,342	133,342	138,425	5,083	3.8%
Benefits								
FICA	100120	52210	9,298	10,202	10,202	10,590	388	3.8%
Health Insurance	100120	52220	7,250	7,261	7,427	7,261	(166)	-2.2%
Dental Insurance	100120	52225	497	512	512	529	17	3.3%
Life Insurance	100120	52230	428	480	480	501	21	4.4%
Retirement	100120	52250	4,854	5,273	5,273	5,546	273	5.2%
Total Benefits			22,326	23,728	23,894	24,427	533	2.2%
Total Wages and Benefits			145,925	157,070	157,236	162,852	5,616	3.6%
OPERATING EXPENDITURES								
Personnel Expenditures								
Training, Conferences & Travel	100120	53001	671	125	200	1,120	920	460.0%
Mileage Reimbursement	100120	53002	403	250	250	900	650	260.0%
Dues & Subscriptions	100120	53003	1,060	1,110	1,060	1,060	-	0.0%
Total Personnel Expenditures			2,134	1,485	1,510	3,080	1,570	104.0%
Operating Costs								
Office Supplies	100120	54001	141	500	1,000	1,900	900	90.0%
Forms	100120	54008	862	1,549	1,200	1,500	300	25.0%
Total Operating Costs			1,002	2,049	2,200	3,400	1,200	54.5%
Contractual Services								
Contracted Services	100120	55001	1,036	1,200	1,200	1,200	-	0.0%
Jail Fees	100120	55006	15,685	12,500	17,500	17,500	-	0.0%
Total Contractual Services			16,721	13,700	18,700	18,700	-	0.0%
Maintenance								
Software Maintenance	100120	56003	8,029	8,000	8,250	13,500	5,250	63.6%
Capital Outlay								
Equipment < $5,000	100120	58004	3,942	-	-	-	-	N/A
Total Operating Expenditures			31,828	25,234	30,660	38,680	8,020	26.2%
Total Expenditures - Municipal Court			**$ 177,753**	**$ 182,304**	**$ 187,896**	**$ 201,532**	**$ 13,636**	**7.3%**

Department Budget Narrative – Fiscal Year 2027
General Fund
General Government: Legal Services - 130

DEPARTMENT MANAGER

Village Manager

DEPARTMENT DESCRIPTION

The Department of Legal Services provides legal advice and opinions to the Village Board, Village Committees and Village Staff. The department is contracted by an outside legal firm to provide all legal services.

SERVICES PROVIDED

- Advise Village Board, committees, and staff on routine and specific legal matters.
- Draft ordinances, resolutions, and other board and committee documents.
- Draft various legal documents for development, purchase, use, and sale of real estate.
- Review and draft contracts as needed for all Village Departments, construction projects, and other services.
- Prosecute municipal court citations.
- Oversite of Village related claims and litigation.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Village Attorney / Deputy Village Manager	1.00	1.00	0.00	0.00
Confidential Executive Assistant	0.30	0.30	0.21	0.21
HR Generalist	1.00	1.00	0.00	0.00
Total	**2.30**	**2.30**	**0.21**	**0.21**

Staffing Notes:

1. Village Attorney/Deputy Village Manager position replaced with contracted general counsel services.
2. The Confidential Executive Assistant is allocated to the Village Board/Administration (63.75%), Legal Services (21.25%), and Utility (15.0%) department budgets. HR Generalist position moved to HR Budget.

2026 ACCOMPLISHMENTS

- Transitioned to contracted general counsel and prosecution services from Town and Counsel.

2027 OBJECTIVES

- Continue collaborating with staff and consultants to negotiate and finalize acquisition of additional properties for Village purposes and economic development.
- Continue facilitating various development projects in the Village.
- Review legal issues related to planning, development, service delivery and advising elected officials and staff regarding appropriate processes and making recommendations regarding Code of Ordinances and administrative policy changes.

BUDGET SUMMARY

- Contracted Services: Legal services fees are projected to increase 5% from 2026; however, overall contracted hours are projected lower to adjust for actual trend.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: Legal Services - 130

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages			163,898	14,640	14,640	15,440	800	0
Total Wages			163,898	14,640	14,640	15,440	800	5.5%
Benefits								
FICA	100130	52210	11,591	1,120	1,120	1,181	61	5.4%
Health Insurance	100130	52220	42,503	3,033	5,366	3,086	(2,280)	-42.5%
Dental Insurance	100130	52225	2,239	361	361	112	(249)	-69.0%
Life Insurance	100130	52230	355	20	20	21	1	5.0%
Retirement	100130	52250	11,465	1,054	1,054	1,119	65	6.2%
Total Benefits			68,152	5,588	7,921	5,519	(2,402)	-30.3%
Total Wages and Benefits			232,051	20,228	22,561	20,959	(1,602)	-7.1%
OPERATING EXPENDITURES								
Personnel Expenditures								
Training, Conferences & Travel	100130	53001	100	517	-	-	-	N/A
Dues & Subscriptions	100130	53003	3,273	1,720	1,350	1,350	-	0.0%
Total Personnel Expenditures			3,373	2,237	1,350	1,350	-	0.0%
Operating Costs								
Office Supplies	100130	54001	242	194	-	-	-	N/A
Contractual Services								
Contracted Services	100130	55001	61,905	112,571	129,000	118,200	(10,800)	-8.4%
Utilities								
Cell Phone	100130	57004	1,363	600	-	-	-	N/A
Total Operating Expenditures			66,883	115,602	130,350	119,550	(10,800)	-8.3%
Total Expenditures - Legal Services			**$ 298,934**	**$ 135,830**	**$ 152,911**	**$ 140,509**	**$ (12,402)**	**-8.1%**

Department Budget Narrative – Fiscal Year 2027
General Fund
General Government: Village Administration - 140

DEPARTMENT MANAGER

Village Manager

DEPARTMENT DESCRIPTION

The Village of Ashwaubenon is governed by a Village Board consisting of a Village President elected at large and six Trustees elected by ward. The Village Board is responsible for setting policy, adopting the annual budget, and establishing the overall priorities and direction for the organization.

The Village Manager, appointed by the Village Board, serves at the Board's discretion and is responsible for carrying out its policies, directives, and ordinances. The Manager provides leadership and supervision to department heads and staff, oversees daily operations, and ensures efficient and effective delivery of services.

Key responsibilities include preparing and maintaining an administrative plan and organizational chart defining authority and responsibility for all non-elected positions, developing and implementing administrative procedures, serving as an ex officio non-voting member of all Village boards, commissions, and committees, and acting as the Village's personnel director. The Village Manager also assists in preparing the annual budget and serves as the Village's public information officer.

SERVICES PROVIDED

- Provides executive leadership and coordination of all Village departments and operations.
- Administers and implements policies, ordinances, and directives adopted by the Village Board.
- Directs and oversee the preparation and administration of the annual operating and capital improvement budgets.
- Directs and oversees human resources functions, including recruitment, employee relations, and personnel policy development.
- Develops and maintains administrative procedures and organizational structure to promote effective and efficient service delivery.
- Serves as the Village's principal representative for intergovernmental relations, public communications, and community engagement.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Village President	1.00	1.00	1.00	0.00
Village Trustee	6.00	6.00	6.00	0.00
Village Manager	1.00	1.00	1.00	1.00
Director of Finance and Administration	0.00	0.00	0.00	0.25
Confidential Executive Assistant	0.00	0.00	0.80	0.80
Management Analyst	1.00	1.00	0.00	0.00
Total	**9.00**	**9.00**	**8.80**	**2.05**

Staffing Notes:

1. Of the 2.05 FTE in the Village Board/Administration Department, the cost of 0.15 FTE is allocated to the Water, Sewer, and Storm Water Utility enterprise funds to reflect the cost of financial administration support for those operations.
2. 21.25% of the Confidential Executive Assistant/Management Analyst position is allocated to the Legal Services department.

2026 ACCOMPLISHMENTS

- Completed an update to the five-year Strategic Plan. Continued implementation of plan.
- Acquired lands to support future facility needs and economic development
- Prepared various Ordinances for changes/additions to the Municipal Code (e.g., Massage Establishments, Escort Establishments, Criminal Offenses/Loitering, Dangerous Weapons, Bicycles, motorbikes and similar vehicles, moratorium on hyper-scale data centers) to improve regulatory clarity, and operational efficiency.
- Facilitated a request for qualifications and selection process for Architectural / Engineering services for an expansion of the Public Works Garage and yard.
- Prepared various administrative policies (e.g., Massage Establishment) to provide consistent direction to staff and improve operational clarity.
- Coordinated office relocations for the Village Clerk and Village Manager's offices to improve operational efficiencies and customer service.
- Prepared and presented at the UWGB Clerk's Institute on ethics and accountability.
- Conducted a Youth in Government program for third graders at Ashwaubenon Schools.
- Lobbied and spoke at the State of Wisconsin legislative hearings on proposed bills impacting Ashwaubenon and other local control issues (e.g., land use and housing).

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Ordinances Adopted	n/a	15	12	12
Resolutions Passed	n/a	15	12	15
Village Board Meeting Held	16	14	12	12
Committee/Commission/Board Meetings Scheduled	116	116	116	116
Committee/Commission/Board Meetings Held	83	67	56	80
Administrative Policies Created or Amended	0	3	1	1

2027 OBJECTIVES

- Provide leadership of the final schematic and detailed designs of an expanded Public Works Garage and Yard.
- Coordinate the development of a formal program utilizing TID #4 funds to support affordable housing projects.
- Review and refine a staffing succession plan for key supervisory and management positions.
- Establish an inter-departmental business process improvement team to identify and overcome process inefficiencies.
- Coordinate the early termination of TID #3.

BUDGET SUMMARY

- Starting in 2027, a new department will be created to hold all costs related to Village Board. Therefore, there are several reductions to the Village Administration budget and those costs are now listed under Department 110 – Village Board.
- The Village Manager's budget accounts for any changes included in the Village Manager's employment agreement approved by the Village Board in the fall of 2025.
- Wages and Benefits: Added allocation of wages and benefits for the Director of Finance & Administrative Services position (formerly Finance Director only). Cost of living wage adjustments and increased WRS costs.
- Dues & Subscriptions: Up $835 due to rate increases.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: Village Administration - 140

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages								
Wages			219,013	264,920	264,920	246,220	(18,700)	-7.1%
Total Wages			219,013	264,920	264,920	246,220	(18,700)	-7.1%
Benefits								
FICA	100140	52210	16,118	20,266	20,266	18,835	(1,431)	-7.1%
Health Insurance	100140	52220	31,574	36,491	43,712	36,415	(7,297)	-16.7%
Dental Insurance	100140	52225	1,924	2,960	2,960	2,268	(692)	-23.4%
Life Insurance	100140	52230	256	875	875	801	(74)	-8.5%
Retirement	100140	52250	11,755	16,136	16,136	17,851	1,715	10.6%
Total Benefits			61,627	76,728	83,949	76,170	(7,779)	-9.3%
Total Wages and Benefits			280,639	341,648	348,869	322,390	(26,479)	-7.6%
OPERATING EXPENDITURES								
Training, Conferences & Travel	100140	53001	2,758	3,200	4,400	2,775	(1,625)	-36.9%
Mileage Reimbursement	100140	53002	4,933	5,000	5,000	2,600	(2,400)	-48.0%
Dues & Subscriptions	100140	53003	11,185	10,930	10,875	11,510	635	5.8%
Total Personnel Expenditures			18,876	19,130	20,275	16,885	(3,390)	-16.7%
Operating Costs								
Office Supplies	100140	54001	2,724	3,500	4,000	3,000	(1,000)	-25.0%
Total Operating Costs			2,724	3,500	4,000	3,000	(1,000)	-25.0%
Contractual Services								
Contracted Services	100140	55001	510	10,813	1,000	1,000	-	0.0%
Utilities								
Cell Phone	100140	57004	1,278	1,200	1,272	600	(672)	-52.8%
Total Operating Expenditures			23,388	34,643	26,547	21,485	(5,062)	-19.1%
Total Expenditures - Village Administration			**$ 304,027**	**$ 376,291**	**$ 375,416**	**$ 343,875**	**$ (31,541)**	**-8.4%**

Department Budget Narrative – Fiscal Year 2027
General Fund
General Government: Village Clerk - 141

DEPARTMENT MANAGER

Village Clerk

DEPARTMENT DESCRIPTION

The Clerk's Office supports transparent, accessible, and accountable local government by maintaining official records, administering elections, issuing licenses and permits, coordinating public meetings, responding to information requests, and providing timely service to residents, elected officials, and municipal departments.

The department strives to maintain these core responsibilities while improving efficiency, accuracy, records security, and public access.

SERVICES PROVIDED

- Administration of federal, state, and local elections, including voter registration, absentee voting, polling-place coordination, election-worker training, and required reporting.
- Administration of licenses and permits, including required notices, renewals, recordkeeping, and reporting.
- Coordination of open meetings, public notices, records requests, and other statutory transparency requirements.
- General customer service for residents, elected officials, boards, commissions, and municipal departments.
- Village Board and Board of Review attendance and recording of the proceedings.
- Maintain municipal code of ordinances, public records, and official Village seal.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Village Clerk	1.00	1.00	1.00	1.00
Deputy Clerk II	0.75	0.75	0.75	0.75
Deputy Clerk I	1.00	1.00	0.60	0.60
Total	**2.75**	**2.75**	**2.35**	**2.35**

Staffing Notes:

1. Of the 2.75 FTE in the Clerk Department, the cost of 0.20 FTE is allocated to the Water, Sewer, and Storm Water Utility enterprise funds to reflect the cost of administrative support for those operations.
2. The Deputy Clerk II position is allocated to the Village Clerk (75%) and Assessment Services (25%) department budgets.
3. Poll Worker count is approximately fifty workers per election day.

2026 ACCOMPLISHMENTS

- Successfully prepared and performed all election-related activities, including Chief Election Inspector, Election Inspector and Special Voting Deputy training courses for the three elections conducted in 2026.
- Successfully completed the Wisconsin Election Commission Voter Registration and Electronic Registration Information Center (ERIC) Movers Maintenance programs.
- Purged old voter registrations and photo IDs from the active files.
- Implementation of new Massage Establishment License – 5 licenses issued.

- Deputy Clerk II completed year one of the Wisconsin Municipal Clerk's Institute.
- Recruitment of part-time Deputy Clerk I to replace full-time position.
- Training Deputy Clerk I & II after the retirements of the Village Clerk and Deputy Clerk II.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Average Active Voters	11,322	11,362	10,656	10,750
Elections Held	3	2	3	2
Total Absentee Ballots Issued	8,375	3,031	3,245	2,500
Total Votes Cast	18,019	8,028	8,053	8,100
Care Facilities Visited	1	1	1	1
Alcohol Licenses Issued*	91	93	91	91
Temporary Beer and/or Wine Permit (Picnic Permit)	7	1	1	5
Bartender Licenses**	477	N/A	217	250
Cigarette Licenses*	21	21	20	20
Direct Sellers****	21	22	15	22
Dog Licenses***	156	120	252	200
Fireworks Sellers Permit***	1	1	2	2
Fireworks User Permits	13	10	13	10
Mobile Food Establishments*	62	60	25	30
Solicitors****	12	5	24	10
Special Events	15	3	12	10
Open Records Request	47	15	33	30

- **** License runs between calendar years - July 1st to June 30th***
- ***** License runs on a tow year cycle – July 1st to June 30th***
- ****** License runs January 1st – December 31st***
- ******* License runs between calendar years - February 1st to January 31st***

2027 OBJECTIVES

- Continue to provide a high level of courteous, efficient service to village citizens and business community.
- Successfully prepare and perform election activities, including Election Inspector, Election Registration Official and Special Voting Deputy training for the two elections in 2027.
- Begin records maintenance project by developing a standardized system and digitizing.
- Continuing education for Deputy Clerk I & II, working towards certification.
- Continue to keep staff and election workers informed on law changes.
- Continue to cross-train staff, utilize available technology and standardize procedures.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments and increased WRS costs. Deputy Clerk I position budgeted at 0.60 FTE versus 1.00 in prior years. Pollworker funding down $17,500 due to less elections in 2027. Also, there is less participation in health and dental insurance.
- Training, Conferences & Travel: Increase due to promotion of Deputy Clerk I to Deputy Clerk II and hiring of new part-time Deputy Clerk I position.
- Office Supplies: General operations costs such as office supplies, postage, printing, memberships, and contracted services support daily service delivery. Request of $5,000 to purchase secure storage
- Operation Supplies: Elections costs vary by election cycle and include ballots, programming, testing, postage, polling-place supplies, equipment support, and election-worker wages and training.
- Voting Machine Maintenance: Increase due to DS-300 system machine maintenance.
- Software Maintenance: Decreased due to number elections down from four to two in 2027. Ongoing costs support licensing, secure storage, digitization, and dependable access to official records.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: Village Clerk - 141

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages			164,965	167,294	228,058	181,455	(46,603)	-20.4%
Poll Workers	100141	51012	16,196	35,000	35,000	17,500	(17,500)	-50.0%
Overtime	100141	51100	-	122	3,653	1,963	(1,690)	-46.3%
Total Wages			181,161	202,416	266,711	200,918	(65,793)	-24.7%
Benefits								
FICA	100141	52210	12,029	15,485	20,403	15,370	(5,033)	-24.7%
Health Insurance	100141	52220	19,279	6,232	25,065	6,892	(18,173)	-72.5%
Dental Insurance	100141	52225	2,421	1,710	2,795	1,822	(973)	-34.8%
Life Insurance	100141	52230	1,099	251	1,568	525	(1,043)	-66.5%
Retirement	100141	52250	11,308	12,054	14,164	10,439	(3,725)	-26.3%
Total Benefits			46,137	35,732	63,995	35,048	(28,947)	-45.2%
Total Wages and Benefits			227,298	238,148	330,706	235,966	(94,740)	-28.6%
OPERATING EXPENDITURES								
Training, Conferences & Travel	100141	53001	-	999	705	1,880	1,175	166.7%
Mileage Reimbursement	100141	53002	50	150	150	575	425	283.3%
Dues & Subscriptions	100141	53003	207	500	500	500	-	0.0%
Total Personnel Expenditures			257	1,649	1,355	2,955	1,600	118.1%
Operating Costs								
Office Supplies	100141	54001	288	2,000	2,000	2,000	-	0.0%
Operational Supplies	100141	54002	8,603	11,500	11,500	11,750	250	2.2%
Record Checks	100141	54016	6,622	6,000	6,000	6,000	-	0.0%
Publishing	100141	54017	9,066	9,000	9,000	9,000	-	0.0%
Total Operating Costs			24,579	28,500	28,500	28,750	250	0.9%
Contractual Services								
Contracted Services	100141	55001	6,561	7,500	7,500	7,500	-	0.0%
Maintenance								
Voting Machine Maintenance	100141	56001	-	-	500	3,000	2,500	500.0%
Software Maintenance	100141	56003	3,255	5,000	5,500	4,300	(1,200)	-21.8%
Total Maintenance			3,255	5,000	6,000	7,300	1,300	21.7%
Utilities								
Cell Phone	100141	57004	600	-	600	-	(600)	-100.0%
Total Operating Expenditures			35,252	42,649	43,955	46,505	2,550	5.8%
Total Expenditures - Village Clerk			**$ 262,550**	**$ 280,797**	**$ 374,661**	**$ 282,471**	**$ (92,190)**	**-24.6%**

DEPARTMENT MANAGER

Village Manager

DEPARTMENT DESCRIPTION

The Communications division's purpose is to enhance outreach to residents, businesses, and visitors by implementing an integrated multimedia communication and marketing strategy. Village communications allow community stakeholders an opportunity to learn more about and become engaged with their village government. The Communications division is responsible for sharing information on village services across multiple communication types, including village websites, social media platforms, and virtual meeting platforms. Communications seeks to assist all Village departments in enhancing transparency in their operations.

SERVICES PROVIDED

- Develop and implement specific marketing strategies and tactics that effectively communicate services, opportunities, and benefits of the Village's programs and services.
- Develop and maintain Village website(s) in coordination with the IT Manager.
- Creates effective communication utilizing social media platforms to increase brand awareness.
- Monitors and moderates social media discussions incorporating trending topics according to the Village's social media use policy.
- Facilitates the development of graphic artwork according to Village brand guide standards for projects, including brochures, flyers, reports, and posters.
- Serves as the official Village photographer.
- Coordinates virtual meeting capabilities.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Multimedia Communications Specialist	1.00	1.00	1.00	1.00
Total	**1.00**	**1.00**	**1.00**	**1.00**

2026 ACCOMPLISHMENTS

- Redesigned communications for the Public Works Large Item Collection service, including an updated website page, resident email guide, new social media graphics, short links, and a recap highlighting collection statistics.
- Designed multiple 250th-anniversary street banner concepts for the community to review and facilitated public voting to help determine the final banner design.
- Collaborated with the Village Manager and Chief of Public Safety to develop e-bike education through an e-bike brochure, social media graphics, and informational posts focused on e-bike use and safety.
- Established monthly communication reporting to track website, social media, and email performance, including audience growth, reach, engagement, and overall communication performance.
- Expanded multimedia communications across Village departments, programs, and initiatives through the development of print and digital materials, photography, video, and drone content. Content supported Village services, events, community development, local businesses, and employee activities throughout the year.

DEPARTMENT ACTIVITY MEASURES

Activity	2023 Actual	2024 Actual	2026 Actual	2027 Budget
Facebook Followers	3,674	6,144	7,203	
Village eNewsletter Subscribers	494	547	660	
Average Reach Per Post on Facebook	17	1,492	3,548	
Average Engagement Rate on Facebook	4.94%	6.12%	5.45%	
Instagram Followers	732	813	967	
X Followers	583	597	610	
LinkedIn Followers	536	644	784	
Website Views	371,456	410,069	286,887	
Unique Website Visitors	117,588	150,727	80,143	
Total Village Social Media Posts	980	1,393	850	

- ***Date not available for items left blank. All measures will be tracked in future years.***

2027 OBJECTIVES

- Expand the Village's use of video by collaborating with departments including Human Resources, Public Safety, Public Works, and the Village Manager to develop content such as monthly Common Council videos, employee welcome videos, department-specific videos, and seasonal Public Works operations.
- Develop and distribute a physical quarterly newsletter to residents, providing seasonal information on Village operations, upcoming events, community updates, and other timely resources to expand resident communication beyond digital channels.
- Expand communications highlighting Village development, redevelopment, business openings, construction projects, and other community improvements through photography, video, website content, social media, and the development of a GIS feature to improve access to location-based information.
- Further develop the Village's brand identity by designing a Village crest, secondary mark, and Ashwaubomay Lake logo that reflect Ashwaubenon's unique attributes and community identity.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
- Software Maintenance: Adobe and Hootsuite software subscription fee increases.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: Communications - 142

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages			52,337	56,271	56,271	61,746	5,475	9.7%
Total Wages			52,337	56,271	56,271	61,746	5,475	9.7%
Benefits								
FICA	100142	52210	3,943	4,305	4,305	4,724	419	9.7%
Health Insurance	100142	52220	19,719	13,941	14,261	13,941	(320)	-2.2%
Dental Insurance	100142	52225	790	819	819	847	28	3.4%
Life Insurance	100142	52230	42	47	47	52	5	10.6%
Retirement	100142	52250	3,617	4,052	4,052	4,477	425	10.5%
Total Benefits			28,112	23,164	23,484	24,041	557	2.4%
Total Wages and Benefits			80,449	79,435	79,755	85,787	6,032	7.6%
OPERATING EXPENDITURES								
Operating Costs								
Office Supplies	100142	54001	17	125	250	100	(150)	-60.0%
Contractual Services								
Contracted Services	100142	55001	8,764	6,450	6,450	6,000	(450)	-7.0%
Maintenance								
Software Maintenance	100142	56003	850	1,500	2,225	3,365	1,140	51.2%
Utilities								
Cell Phone	100142	57004	-	-	600	-	(600)	-100.0%
Total Operating Expenditures			9,632	8,075	9,525	9,465	(60)	-0.6%
Total Expenditures - Communications			**$ 90,081**	**$ 87,510**	**$ 89,280**	**$ 95,252**	**$ 5,972**	**6.7%**

Department Budget Narrative – Fiscal Year 2027
General Fund
General Government: Human Resources - 143

DEPARTMENT MANAGER

Village Manager

DEPARTMENT DESCRIPTION

The Human Resources division for the Village of Ashwaubenon recruits, develops, and retains a highly skilled and diverse workforce while fostering a safe, healthy, and supportive work environment. The division works to maximize individual and organizational potential and supports departments, employees, and the public, positioning the Village as an employer of choice.

SERVICES PROVIDED

- Recruitment and Staffing – Advertising positions, screening candidates, conducting interviews, and onboarding new employees.
- Employee Relations – Addressing workplace concerns, managing conflict resolution, and supporting a positive organizational culture.
- Compensation and Benefits Administration – Managing wage and salary administration, health insurance, retirement plans, leave policies, and other employee benefits.
- Policy Development and Compliance – Developing personnel policies, ensuring adherence to federal, state, and local labor laws, and maintaining employee records.
- Performance Management – Supporting performance evaluations, goal-setting processes, and recognition programs.
- Safety and Risk Management – Overseeing workplace safety programs, workers' compensation claims, and employee wellness initiatives.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Human Resources Generalist	0.00	1.00	1.00	1.00
Total	**0.00**	**0.00**	**1.00**	**1.00**

2026 ACCOMPLISHMENTS

- Successfully implemented the new Applicant Tracking System (ATS), streamlining the recruitment process and improving candidate management.
- Completed a comprehensive review of the Employee Handbook to improve clarity and align with current organizational practices.
- Collaborated on complex employee issues to ensure compliance with state and federal laws and Village policies.
- Began implementation planning for the new HRIS system by conducting current- and future-state analyses of current processes.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Total Authorized Full-Time Equivalent Positions	117	117	115	118
Total Authorized Permanent Part-time Positions	8	8	6	6
Employee Benefit Wellness Participation		86	91	92
Facilitated onboarding for New Employees		12	10	11
Time to fill for new positions (in days)		58	45	58
Processed new workers' compensation claims		15	14	15

- ***Date not available for items left blank. All measures will be tracked in future years.***

2027 OBJECTIVES

- Enhance employee engagement and workplace culture by implementing recognition and engagement programs.
- Continue refining and developing a Human Resources Records Retention Plan, with a specific focus on collaborating with Public Safety to reduce file duplication and identify efficiencies with open records requests.
- Implementation and rollout of new HRIS system which supports position management and promotes operational efficiencies.
- Research best practices for succession planning and create a performance review process that evaluates employee performance, identifies development opportunities, and assesses readiness for future roles. Complete the research and develop a draft review framework.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
- Physical/Psych Exams: Budget reallocated to departments requiring physical exams.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: Human Resources - 143

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages			-	71,329	71,329	81,758	10,429	14.6%
Total Wages			-	71,329	71,329	81,758	10,429	14.6%
BENEFITS								
FICA	100143	52210	-	5,457	5,457	6,254	797	14.6%
Health Insurance	100143	52220	-	20,985	21,466	20,985	(481)	-2.2%
Dental Insurance	100143	52225	-	1,443	1,443	1,492	49	3.4%
Life Insurance	100143	52230	-	84	84	96	12	14.3%
Retirement	100143	52250	-	5,136	5,136	5,927	791	15.4%
Total Benefits			-	33,105	33,586	34,754	1,168	3.5%
Total Wages and Benefits			-	104,434	104,915	116,512	11,597	11.1%
OPERATING EXPENDITURES								
Personnel Expenditures								
Training, Conferences & Travel	100143	53001	-	400	1,000	1,000	-	0.0%
Mileage Reimbursement	100143	53002	-	100	250	250	-	0.0%
Dues & Subscriptions	100143	53003	-	250	750	750	-	0.0%
Physical/Psych Exams	100143	53300	42	100	3,000	1,000	(2,000)	-66.7%
Total Personnel Expenditures			42	850	5,000	3,000	(2,000)	-40.0%
Operating Costs								
Office Supplies	100143	54001	-	500	500	500	-	0.0%
Contractual Services								
Contracted Services	100143	55001	-	250	1,000	1,000	-	0.0%
Utilities								
Cell Phone	100143	57004	-	600	600	600	-	0.0%
Total Operating Expenditures			42	2,200	7,100	5,100	(2,000)	-28.2%
Total Expenditures - Communications			**$ 42**	**$ 106,634**	**$ 112,015**	**$ 121,612**	**$ 9,597**	**8.6%**

Department Budget Narrative – Fiscal Year 2027
General Fund
General Government: Assessment Services - 144

DEPARTMENT MANAGER

Director of Finance and Administrative Services

DEPARTMENT DESCRIPTION

The Assessment Services department is responsible for maintaining uniformity within various classifications of property within the Village. The Village Assessor is a contracted position and is governed by Wisconsin State Statute Chapter 70. The Village Clerk's office provides administrative support to the Assessor.

SERVICES PROVIDED

- Value all real estate located within the Village for property tax purposes.
- Ensure fair and equitable assessments throughout the Village.
- All assessment data is subject to open records and is readily available to the public upon request.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Deputy Clerk I / Administrative Assistant	**0.25**	**0.25**	**0.25**	**0.25**

Staffing Notes: The Deputy Clerk I position is allocated to the Village Clerk (75%) and Assessor (25%) department budgets.

2026 ACCOMPLISHMENTS

- Completed a full market adjustment revaluation for all classes of property in the Village of Ashwaubenon.
- Establish land values and ongoing construction activities throughout the Village.
- Filed all reports required by the Wisconsin Department of Revenue.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Residential Class Parcels Assessed	5,460	5,525	5,589	5,589
Commercial Class Parcels Assessed	907	905	910	910
Manufacturing Class Parcels Assessed	81	79	79	79
Other Class Parcels	70	73	71	71
Aggregate Ratio (Assessment/Equalized)	1.019269877	0.904485684	0.909144511	1.012078528
Appeals of Assessments	0	1	0	N/A

2027 OBJECTIVES

- Comply with all mandated WI DOR filings and procedures.
- Collaborate with developers, Village staff, and Board regarding ongoing and proposed development projects.
- Validate all real property sales within the Village.

BUDGET SUMMARY

- Dues & Subscriptions: Estimated 5% increase in CoStar market assessment subscription.
- Contracted Services: Contracted 3.4% annual increase in assessment services contract. Wisconsin Department of Revenue Municipal Fee For Manufacturing Village annual fee increased 10% from prior year. The fee is calculated based on the Village's equalized value of manufacturing.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: Assessment Services - 144

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages			12,803	14,362	14,362	16,785	2,423	16.9%
Total Wages			12,803	14,362	14,362	16,785	2,423	16.9%
Benefits								
FICA	100144	52210	972	1,099	1,099	1,284	185	16.8%
Dental Insurance	100144	52225	396	424	424	439	15	3.5%
Life Insurance	100144	52230	40	53	53	62	9	17.0%
Retirement	100144	52250	915	1,034	1,034	1,217	183	17.7%
Total Benefits			2,323	2,610	2,610	3,002	392	15.0%
Total Wages and Benefits			15,127	16,972	16,972	19,787	2,815	16.6%
OPERATING EXPENDITURES								
Dues & Subscriptions	100144	53003	13,944	14,144	13,313	14,860	1,547	11.6%
Total Personnel Expenditures			13,944	14,144	13,313	14,860	1,547	11.6%
Operating Costs								
Office Supplies	100144	54001	-	10	-	-	-	N/A
Contractual Services								
Contracted Services	100144	55001	82,091	122,621	118,576	127,814	9,238	7.8%
Maintenance								
Software Maintenance	100144	56003	3,397	3,425	3,750	3,595	(155)	-4.1%
Capital Outlay								
Total Operating Expenditures			99,432	140,200	135,639	146,269	10,630	7.8%
Total Expenditures - Assessment Services			**$ 114,559**	**$ 157,172**	**$ 152,611**	**$ 166,056**	**$ 13,445**	**8.8%**

Department Budget Narrative – Fiscal Year 2027
General Fund
General Government: Finance - 150

DEPARTMENT MANAGER

Director of Finance and Administration Services

DEPARTMENT DESCRIPTION

The Finance Department is responsible for the accounting, financial reporting, treasury, and investment management of all Village operations and is integral to the fiscal health, financial compliance, and overall success of Village government. This includes the maintenance of all Village financial records, billing and collections, accounts payable, payroll, investment and cash management, property tax collection for the Village and other governments, and oversight of annual audits. The Finance Department also coordinates the annual operating and capital budget process for all Village operations.

SERVICES PROVIDED

- Oversite and preparation of the Village annual budget for submission to Finance & Personnel Committee and Village Board for final approval and adoption.
- Oversite and preparation of the Village Capital Improvement Plan which provides short and long term capital projected needs.
- Coordination of the Village's annual audit.
- Preparation of monthly and annual financial statements.
- Preparation of required State of Wisconsin financial reports and forms.
- Cash management and investment of Village funds following adopted investment policies.
- Responsible for the collection of the first installment of real estate taxes.
- Receipting of all incoming payments to the Village and all cash disbursements to vendors.
- Responsible for daily and monthly village cash account reconciliations.
- Monitor Village's purchasing policies.
- Payroll processing, reconciliation, reporting, and proper filing with state and federal agencies. Includes completion of employee annual W-2 for tax reporting.
- Coordinates with the City of Appleton for Weights & Measures inspections, billing, and collection services.
- Oversite of all Village vehicle asset inventory.
- Oversite of Village Information Technology Department.
- Oversite of Village Assessment services.
- Oversite of Village Property, Liability, Asset, and Worker’s Compensation insurance management.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Director of Finance and Administration Services	1.00	1.00	1.00	0.75
Finance and Accounting Administrator	1.00	1.00	1.00	1.00
Financial Analyst	1.00	1.00	1.00	1.00
Cash Collection Clerk	1.00	1.00	1.00	1.00
Accounts Receivable / Utility Clerk	0.30	0.30	0.30	0.30
Total	**4.30**	**4.30**	**4.30**	**4.05**

Staffing Notes:

1. Of the 4.05 FTE in the Finance Department, the cost of 1.75 FTE is allocated to the Water, Sewer, and Storm Water Utility enterprise funds to reflect the cost of financial administration support for those operations.
2. Director of Finance and Administration Services position was upgraded from Finance Director in the 2027 budget. 25% of wages and benefits are allocated to the Village Administration budget.
3. The Accounts Receivable/Utility Clerk position is allocated to Finance (30%), Building Inspection (10%), and Utility (60%) departments.

2026 ACCOMPLISHMENTS

- Received Government Finance Officer Association (GFOA) "Distinguished Budget Presentation Award" for the first time in Village history. The award represents a significant achievement by the Village. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the Village had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:
    - A policy document
    - A financial plan
    - An operations guide
    - A communications device
- Received Government Finance Officer Association (GFOA) "Certificate of Achievement for Excellence in Financial Reporting" award for 40th consecutive year. The certificate of achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.
- Received GFOA Popular Annual Financial Reporting (PAFR) Award for the submission of the Village's PAFR (Public Annual Financial Report) for the third consecutive year. The GFOA established the PAFR award program to encourage and assist state and local governments to extract information from the ACFR to produce high-quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance and then to recognize individual governments that are successful in achieving that goal.
- Created the first Village formal Financial Management Plan and presented it to Village Board in February 2026.
- Finalized annual audit with no material weaknesses or errors.
- Performed audit services Request for Proposal and awarded audit services contract to CLA (Clifton Larson Allen) resulting in annual cost savings of approximately 40%.
- Implemented a new financial ERP system, Tyler Technologies, replacing existing accounts payable, accounts receivable, cash collection, capital planning, project accounting, and financial reporting systems.
- Began implementation of new Tyler Technologies payroll, time & attendance, and HR systems. Go live date is scheduled for April 1, 2027.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 YTD 7/31/26	2027 Budget
Checks Issued	1,307			1,200
ACH/Wire Transactions	1,891			2,000
Procurement card transactions	2,144			2,300
Customer invoices issued	418			450
Payroll-Percentage of Employees on direct deposit	100%	100%		100%
Number of payroll checks processed	5,465			5,500
Property tax payments collected – Real Estate	5,181			3,750
Debt Issued ($$)	$4,695,000	$	$	$2,500,000
Credit Rating (Moody's)	Aa2	Aa2	Aa2	Aa2
Debt Service Ratio – borrowing capacity used	29.3%	%	%	25.0%
General Fund Reserves as a % of Expenditures	26.0%	%	%	25.0%

2027 OBJECTIVES

- Begin new payroll, time & attendance, and human resources modules within new Tyler Technologies financial software system. The design, set-up, and implementation started in August 2026, and the go-live date is scheduled for April 1, 2027.
- Redesign and implement a new budgeting process with the new financial software to be used for the 2028 annual budget process. This will include newer financial reporting capabilities to enhance the newly created budget established for the GFOA Distinguished Budget Presentation Award.
- Lead the Finance Department into the newly created hierarchy, with the transition to the Director of Finance & Administration and Finance & Accounting Administrator roles.
    - The existing Finance Director will transition to the Director of Finance & Administration position that will oversee not only the Finance Department but also the Information Technology and Village Assessment departments. The role will perform a higher level of analytical and financial reporting duties to assist the Village President and Village Manager with Village strategic and operational goals. The role will also perform the same higher level of analytical and financial reporting functions to directly assist Village department heads to better achieve their current and future departmental goals and operations. This position will also continue responsibility for the Village's annual operating budget, long-term capital planning, annual financial reporting, treasury management, and guiding day-to-day decision-making processes within the Finance Department.
    - The existing Assistant Finance Director position with transition to the Finance & Accounting Administrator that will oversee all the daily finance/accounting functions (payroll, accounts payable, billing, accounts receivable, cash collection, and tax collections).
- Update Financial Management Plan to properly align to Village strategic and operating goals.
- Establish short-term and long-term Village Information Technology plan to best identify technology needs and continue to address ever present security issues.
- Review Village Property, Liability, Asset, and Worker's Compensation plans to ensure ongoing proper coverage and at fiscally responsible costs.
- Establish individual analysis and reporting plans with each Village department head to help identify short and long term needs to help lead departments to achieving their strategic and operational goals.

BUDGET SUMMARY

- Wages and Benefits: Allocate portion of wages and benefits of the Director of Finance and Administration Services position to the Village Administration budget. Cost of living wage adjustments and increased WRS costs.
- Dues & Subscriptions: Increased slightly due to existing dues and subscription fee increases.
- Postage: Increased $150 to better reflect actual costs. Postage is incurred for the mailing of all property tax bills.
- Contracted Services: Account was used only for contracted payroll services in prior years. Implementation of new software which will replace the payroll system and move all software related costs to the Software Maintenance account. Dollars budgeted for 2027 are to cover five months of the old payroll software.
- Accounting & Auditing: Reduced due to new contract with CLA auditing firm.
- Software Maintenance: Total cost of new Tyler Technology software program is in this budget line. In prior years, payroll and HR related software costs were in the Contracted Services budget. This line also includes costs for HR related onboarding payroll services.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: Finance Department - 150

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	Old GL NUMBER	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
WAGES and BENEFITS										
Wages										
Wages				100-5155-51__-0000	242,759	254,202	254,202	240,735	(13,467)	-5.3%
Overtime	100150	51100		100-5155-5111-0000	117	-	-	-	-	N/A
Total Wages					242,876	254,202	254,202	240,735	(13,467)	-5.3%
Benefits										
FICA	100150	52210		100-5155-5210-0000	17,219	19,447	19,447	18,416	(1,031)	-5.3%
Health Insurance	100150	52220		100-5155-5220-0000	62,566	62,449	54,294	56,491	2,197	4.0%
Dental Insurance	100150	52225		100-5155-5225-0000	3,175	3,279	3,279	2,951	(328)	-10.0%
Life Insurance	100150	52230		100-5155-5230-0000	597	709	709	663	(46)	-6.5%
Retirement	100150	52250		100-5155-5250-0000	16,276	17,815	17,815	16,668	(1,147)	-6.4%
Total Benefits					99,834	103,699	95,544	95,189	(355)	-0.4%
Total Wages and Benefits					342,710	357,901	349,746	335,924	(13,822)	-4.0%
OPERATING EXPENDITURES										
Personnel Expenditures										
Training, Conferences & Travel	100150	53001		100-5155-7100-0000	992	1,518	2,518	2,259	(259)	-10.3%
Mileage Reimbursement	100150	53002		100-5155-7130-0000	721	900	1,514	1,230	(284)	-18.8%
Dues & Subscriptions	100150	53003		100-5155-7120-0000	855	350	240	350	110	45.8%
Total Personnel Expenditures					2,567	2,768	4,272	3,839	(433)	-10.1%
Operating Costs										
Office Supplies	100150	54001		100-5155-6100-0000	2,913	2,500	2,750	2,500	(250)	-9.1%
Postage	100150	54019		100-5155-6304-0000	3,958	4,315	4,250	4,400	150	3.5%
Total Operating Costs					6,871	6,815	7,000	6,900	(100)	-1.4%
Contractual Services										
Contracted Services	100150	55001		100-5155-8100-0000	60,953	33,505	33,505	24,949	(8,556)	-25.5%
Accounting & Auditing	100150	55007		100-5155-8102-0000	22,764	24,022	24,022	18,120	(5,902)	-24.6%
Weights & Measures	100150	55011		100-5155-8107-0000	40,000	40,000	40,000	40,000	-	0.0%
Total Contractual Services					123,717	97,527	97,527	83,069	(14,458)	-14.8%
Maintenance										
Software Maintenance	100150	56003		100-5155-6213-0000	17,205	59,383	59,383	79,957	20,574	34.6%
Utilities										
Cell Phone	100150	57004		100-5155-8403-0000	600	600	600	600	-	0.0%
Total Operating Expenditures					150,961	167,093	168,782	174,365	5,583	-100.0%
Total Expenditures - Finance					**$ 493,670**	**$ 524,994**	**$ 518,528**	**$ 510,289**	**$ (8,239)**	**-1.6%**

DEPARTMENT MANAGER

Director of Finance and Administration Services

DEPARTMENT DESCRIPTION

The Information Technology Department is responsible for technology used throughout Village Hall and other Village facilities. The IT Department supports and maintains organization-wide telecommunications systems including the wide area network, local area networks, and telephone and voice mail systems. Services include data center management and network security, help desk support and ongoing support and maintenance for office automation equipment including desktop, laptop, and tablet PC's. The IT Department takes the lead responsibility for planning and managing the installation of new organization-wide systems and applications, and support for applications including specialized department functions.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Network Administrator	1.00	1.00	1.00	1.00
IT Specialist	1.00	1.00	1.00	1.00
Total	**2.00**	**2.00**	**2.00**	**2.00**

Staffing Notes:

1. Of the 2.00 FTE in the IT Department, the cost of 0.40 FTE is allocated to the Water, Sewer, and Storm Water Utility enterprise funds to reflect the cost of administrative support for those operations.

2026 ACCOMPLISHMENTS

- Upgraded and installed four Layer 2 25Gb (LAN / SAN) redundant switches.
- Upgraded and replaced Cradlepoints in Public Safety fire trucks, ambulances, and utility vehicles.
- Assisted with Axon Fleet 3 System (ALPRS) upgrade in squad cars.
- Refinement and redesign of Village intranet website.
- Upgraded and installed new multifunctional copiers/printers in Community Center, Public Safety Records, and Clerk / Community Development areas.
- Completed Phase 1 of 3 wireless Village Hall access point upgrades.
- Completed Annual replacement of older pc/laptop hardware.
- Upgraded and replaced several Village Hall cameras.
- Upgraded several virtual machines.
- Completed several retention pond & park inspections via Village's Drone
- Created a Monitor Inventory tracking system.
- Successfully migrated our on-premises TraCS program to the State hosted site.
- Continued enhancements including adding a Fire Inspection module to Village's MuniCRM program.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Workstations (Desktop/Laptops)	125	139	138	145
iPads	28	28	27	27
Printers	23	22	20	20
Network Switches	22	22	22	22
Wireless Access Points (WAPs)	27	27	28	30
Servers (physical & virtual)	37	39	34	32
IP Telephones	106	106	107	107
IP Based Security Cameras	35	37	39	39

- ***2023 Data not available.***

2027 OBJECTIVES

- Upgrade and install new SAN Storage Server.
- Upgrade and install new Backup Storage Server.
- Upgrade and replace uninterruptable power supply (UPS) in Public Safety Radio Room
- Upgrade power options for UPS in Server Room.
- Upgrade and install new multifunctional copier/printer in Village Garage.
- Phase 2 of 3 wireless Village Hall access point upgrades.
- Annual replacement of older pc/laptop & monitor hardware.
- Upgrade and replace several Layer 2 switches.
- Upgrade and replace several Village Hall cameras.
- Upgrade cellular/internet connection at Ashwaubomay Lake
- Upgrade aging server virtual machines.
- Upgrade and overhaul UpFleet (Village's Fleet Maintenance) software.
- Create & deploy a new IT Help Desk and Asset tracking software.
- Continued enhancements to Village's MuniCRM program. Including expanding the license management module.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
- Software Maintenance: Increase due to various price increases by vendors for yearly software maintenance and licensing; including Genetec, Microsoft, Absolute Secure Access, and Adobe Acrobat Pro. As of July 1, 2026, Microsoft increased their license pricing in upwards of 10% alone. There is a $6,700 increase for our maintenance and support for our firewall (the previous three years were included when we purchased it back in 2024.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: Information Technology - 155

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages			142,615	149,241	149,241	158,708	9,467	6.3%
Total Wages			142,615	149,241	149,241	158,708	9,467	6.3%
BENEFITS								
FICA	100155	52210	10,732	11,417	11,417	12,141	724	6.3%
Health Insurance	100155	52220	25,519	25,559	26,145	25,559	(586)	-2.2%
Dental Insurance	100155	52225	1,708	1,768	1,768	1,827	59	3.3%
Life Insurance	100155	52230	179	228	228	242	14	6.1%
Retirement	100155	52250	9,855	10,745	10,745	11,507	762	7.1%
Total Benefits			47,993	49,717	50,303	51,276	973	1.9%
Total Wages and Benefits			190,609	198,958	199,544	209,984	10,440	5.2%
OPERATING EXPENDITURES								
Training, Conferences & Travel	100155	53001	175	350	350	400	50	14.3%
Total Personnel Expenditures			175	350	350	400	50	14.3%
Operating Costs								
Office Supplies	100155	54001	2,840	3,000	3,000	3,000	-	0.0%
Contractual Services								
Contracted Services	100155	55001	16,384	19,465	19,465	19,799	334	1.7%
Computer Consulting	100155	55012	15,930	22,000	22,000	22,000	-	0.0%
Total Contractual Services			32,314	41,465	41,465	41,799	334	0.8%
Maintenance								
Software Maintenance	100155	56003	65,553	67,801	67,801	77,422	9,621	14.2%
Utilities								
Cell Phone	100155	57004	1,200	1,200	1,200	1,200	-	0.0%
Capital Outlay								
Total Operating Expenditures			102,082	113,816	113,816	123,821	10,005	8.8%
Total Expenditures - Information Technology			**$ 292,691**	**$ 312,774**	**$ 313,360**	**$ 333,805**	**$ 20,445**	**6.5%**

Department Budget Narrative – Fiscal Year 2027
General Fund
General Government: Village Hall Maintenance - 160

DEPARTMENT MANAGER

Director of Public Works

DEPARTMENT DESCRIPTION

The Village Hall Maintenance Department provides support services for Village Hall buildings and grounds.

SERVICES PROVIDED

- Operation and maintenance of all Village heating, cooling, plumbing, and mechanical systems.
- Lighting system operation and maintenance for Village Hall and parking lots.
- Utility (electric, natural gas, water, sewer) services for Village Hall.
- Parking lot maintenance and Janitorial Services for Village Hall.

STAFFING

- Village Hall Maintenance tasks are staffed by the Public Works Field Operators as needs arise. Each employee codes their timecards accordingly. For budgeting purposes, a portion of the total Public Works Maintenance employee budgeted wages are allocated to this budget based on prior year trends and projected 2027 projects. The 2027 proposed budget includes a new Facilities Manager. Currently the Director of Public Works administers facility maintenance but this only as time allows.

2026 ACCOMPLISHMENTS

- Village Hall Fulton Boiler Display Replacement.
- Village Hall Air Handling Unit 1 Chill Water Valve Replacement
- Village Hall Leibert System Quarterly Maintenance
- Village Hall Chiller Coil Cleaning
- Village Hall Fire Garage Air Quality Monitor Calibrations
- Village Hall Front Door Automation
- Village Hall Roof Warranty Repairs
- Various Garage Door component replacements.

DEPARTMENT ACTIVITY MEASURES

- Department will work in 2027 to establish activity measures.

2027 OBJECTIVES

- Increase preventative maintenance on HVAC equipment.
- Village Hall Variable Air Volume Replacements.
- Village Hall Heating System Magnetic Sediment Filter.
- Village Hall Air Handling Unit Cleaning.

BUDGET SUMMARY

- Wages and Benefits: Reallocation of Public Works Worker time.
- Building & Equipment Repairs: Decreased $26,000 as this account was increased for 2026 to allow for the project to be completed that are listed in the 2026 Accomplishments above.
- Fire Alarm and Security: Increased $128 due to inflation.
- Electric: Increased to match actual trend and a 3.0% fee increase.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: Village Hall Maintenance - 160

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Total Wages			28,692	35,000	35,000	20,000	(15,000)	-42.9%
Benefits								
FICA	100160	52210	2,038	2,678	2,678	1,530	(1,148)	-42.9%
Health Insurance	100160	52220	9,095	7,326	9,076	4,332	(4,744)	-52.3%
Dental Insurance	100160	52225	510	616	616	334	(282)	-45.8%
Life Insurance	100160	52230	191	147	147	78	(69)	-46.9%
Retirement	100160	52250	1,994	2,520	2,520	1,450	(1,070)	-42.5%
Total Benefits			13,828	13,287	15,037	7,724	(7,313)	-48.6%
Total Wages and Benefits			42,519	48,287	50,037	27,724	(22,313)	-44.6%
OPERATING EXPENDITURES								
Operating Costs								
Operational Supplies	100160	54002	10,311	7,800	7,800	7,800	-	0.0%
Contractual Services								
Cleaning Contract	100160	55013	37,800	38,980	38,980	38,980	-	0.0%
Maintenance								
Building & Equipment Repairs	100160	56002	30,210	58,000	58,000	32,000	(26,000)	-44.8%
Fire Alarm/Security Maint	100160	56004	4,198	8,472	8,472	8,600	128	1.5%
Total Maintenance			34,408	66,472	66,472	40,600	(25,872)	-38.9%
Utilities								
Electric	100160	57001	77,180	94,989	81,382	91,000	9,618	11.8%
Utility Charges	100160	57002	16,758	17,188	18,188	18,188	-	0.0%
Total Utilities			93,939	112,177	99,570	109,188	9,618	9.7%
Total Operating Expenditures			176,457	225,429	212,822	196,568	(16,254)	-7.6%
Total Expenditures - Village Hall Maintenance			**$ 218,977**	**$ 273,716**	**$ 262,859**	**$ 224,292**	**$ (38,567)**	**-14.7%**

Department Budget Narrative – Fiscal Year 2027
General Fund
General Government: General Government - 100

DEPARTMENT MANAGER

Director of Finance and Administrative Services

DEPARTMENT DESCRIPTION

The General Government department accounts for general, nonoperational costs covering all employees or multiple departments or services within the Village, such as property insurance, copy machines and postage.

SERVICES PROVIDED

- General office supply costs such as paper, copy machines, and telephone services utilized by all office staff.
- Fees for credit card, banking, and investment services.
- General property and liability and workers' compensation insurance.
- Unemployment claims.
- Wage reserve to cover employee retirements, unsettled union wages, and other unplanned personnel services changes as approved by Village Board.

2026 ACCOMPLISHMENTS

- Reviewed Village copier/scanner inventory and adjusted vendor provider and service provider to help lower costs. Overall printer maintenance agreement costs were reduced by about 25%.

2027 OBJECTIVES

- Review property and liability insurance policies to ensure proper coverage for all village assets.
- Perform an Investment Services Request for Proposal to ensure Village funds are optimally invested while holding investment costs to a manageable level.
- Monitor telephone, copier, and postage usage. Review to ensure the Village is securing the lowest cost option.

BUDGET SUMMARY

- Wage Reserve: Moved funding for employee retirement accrual payouts to a separate Special Revenue Fund.
- Postage: Increased budget to include funding for quarterly mailings sent to residents.
- Copy Machine: Budget reduced to reflect savings realized in change in maintenance agreement vendor.
- Credit Card Fees: Reduced to about $3,000 due to renegotiating contract with corporate credit card program.
- Property and Liability Insurance: Applied 2.5% increase over 2026 actuals.
- Investment Fees: Increased budget to match trend. Fees are higher due to higher banking investment earnings over the past few years. Overall portfolio value has seen sturdy growth in the past three years.
- Television: Slight increase due to inflationary cost increases.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
General Government: General Government - 100

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
OPERATING EXPENDITURES								
Wage Reserve	100100	51900	123,946	306,491	150,000	-	(150,000)	-100.0%
Personnel Expenditures								
Tuition Reimbursement	100100	53100	-	-	1,000	1,000	-	0.0%
Operating Costs								
Office Supplies	100100	54001	4,951	4,000	4,000	4,000	-	0.0%
Postage	100100	54019	23,428	27,989	27,989	30,250	2,261	8.1%
Copy Machine	100100	54020	17,125	13,975	15,450	12,930	(2,520)	-16.3%
Credit Card Fees	100100	54022	4,822	4,320	4,320	1,356	(2,964)	-68.6%
Total Operating Costs			50,326	50,284	51,759	48,536	(3,223)	-6.2%
Contracted Services								
Property & Liability Insurance	100100	55002	182,179	206,859	205,733	212,133	6,400	3.1%
Workers Comp Insurance	100100	55003	304,583	246,166	258,294	258,294	-	0.0%
Employee Assistance Program	100100	55004	4,219	4,602	4,602	4,602	-	0.0%
Unemployment	100100	55005	2,371	1,250	2,500	2,500	-	0.0%
Bank Fees	100100	55008	25,874	10,186	10,186	10,186	-	0.0%
Investment Fees	100100	55009	18,752	19,250	18,500	19,250	750	4.1%
Total Contractual Services			537,978	488,313	499,815	506,965	7,150	1.4%
Utilities								
Telephone/Pagers	100100	57003	17,814	14,733	14,733	14,733	-	0.0%
Television	100100	57006	362	467	395	475	80	20.3%
Total Utilities			18,176	15,200	15,128	15,208	80	0.5%
Other Financing Uses								
Operating Transfer Out	100100	59000	1,326,672	56,611	-	-	-	N/A
Total Other Financing Uses			1,326,672	56,611	-	-	-	N/A
Total Operating Expenditures			2,057,097	916,899	717,702	571,709	(145,993)	-20.3%
Total Expenditures - General Government			**$ 2,057,097**	**$ 916,899**	**$ 717,702**	**$ 571,709**	**$ (145,993)**	**-20.3%**

DEPARTMENT MANAGER

Chief of Public Safety

DEPARTMENT DESCRIPTION

The Ashwaubenon Department of Public Safety offers police, fire, and rescue services along with a variety of prevention and community support functions. The Village of Ashwaubenon has a population of approximately 18,000 people and a daytime working population of 50,000 people. Ashwaubenon Department of Public Safety has pride in serving the community. Each day Public Safety strives to do its very best to serve the community; to go the extra mile to meet individual needs.

SERVICES PROVIDED

- Provides high-quality police, fire, and emergency medical services in partnership with the community through dedicated efforts and innovative programs.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Chief of Public Safety	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00
Commander	2.00	2.00	1.00	1.00
Captain	4.00	4.00	4.00	4.00
Lieutenant	6.00	6.00	6.00	6.00
Public Safety Officer	42.00	42.00	42.00	43.00
Community Service Officer	1.50	1.50	1.50	1.50
Support Services	3.80	3.80	3.80	3.80
Secretary	1.00	1.00	1.00	1.00
Fire/Rescue Paid-on-Call	Part-Time	Part-Time	Part-Time	Part-Time
Crossing Guard	Part-Time	Part-Time	Part-Time	Part-Time
Total	**62.30**	**62.30**	**61.30**	**62.30**

Staffing Note:
1. Paid-on-Call and Crossing Guard positions are budgeted costs; actuals vary as services are utilized.

2026 ACCOMPLISHMENTS

- Order placed for new ladder truck.
- Replaced two patrol cars, one command vehicle, and one investigator vehicle.
- Hired part-time Paid-on-Premise Paramedics.
- Promoted one Chief, one Commander, two Captains and three Lieutenants.
- Hired four Public Safety Officers, one Community Service Officer, and one Chaplain.
- Promoted new Canine Officer and Drug Task Force Officer.
- Started new Drone program funded by Volunteers in Police Services donations.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Projected	2027 Budget
Police Activity Incidents	18,592	17,889		18,262
Calls for Police Service	7,056			7,797
Traffic Accidents, Assistance, Citations & Warnings	9,626			8,486
Parking Tickets	851			945
Rescue Responses	2,400	2,263		2,198
Fire Activity Responses	312	354		227

2027 OBJECTIVES

- Hire Public Safety Officers to fill vacancies.
- Establish a list of Paid-on Premise Paramedics.
- Replace two police squad cars, one Command vehicle, and one investigator vehicle.
- Put new ambulance in service.
- Reevaluate department policy manual.
- Restructure Records Department staffing.

BUDGET SUMMARY

- Wages and Benefits: Contracted cost of living wage adjustments and increased WRS costs.
- Various line-item reductions to better match actual trends and needs.
- Uniforms - Initial Issue: Decreased budget by $4,000 due to a lessor number of new hires planned for 2027.
- Physical/Psych Exams – NFPA: Reduced budget by $1,500. This amount is based on the number of personnel needing physicals that year. In 2027 two PSOs and 2 POCs will need NFPA physicals.
- Op Supplies – Police: Decrease $3,000 due to lower actual spending trends.
- Op Supplies – Rescue: Decrease $2,000 due to lower actual spending trends.
- Gas & Oil: Budget increased $13,000 to match actual trend.
- Equipment Use Charge: Increased $41,270 to reflect projected 2027 depreciation charges. This depreciation charge includes all Public Safety fleet vehicles except fire trucks and ambulances purchase after 2024.
- Software Maintenance: Eliminated two software packages that were replaced with software paid within the Oneida Service Agreement funds.
- Electric: Increased budget $2,158 to match actual trend.
- Utility Charges: Increased budget to match actual trend.
- Cell Phone: Budget reduced $3,200 to reflect equipment needs and pricing changes.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Public Safety: Police/Fire/Rescue - 210

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages				5,641,260	6,045,242	6,037,519	6,544,611	507,092	8.4%
Overtime				729,620	701,500	701,500	701,500	-	0.0%
Fire/Rescue Meeting Pay	100210	51010		24,243	50,000	50,000	50,000	-	0.0%
Fitness	100210	51300		1,747	736	-	-	-	N/A
FLSA	100210	51301		65,585	63,222	60,000	60,000	-	0.0%
Longevity	100210	51304		1,000	730	840	720	(120)	-14.3%
Total Wages				6,463,455	6,861,430	6,849,859	7,356,831	506,972	7.4%
Benefits									
Medicare/FICA				469,986	524,899	524,015	562,799	38,784	7.4%
Health Insurance				1,066,571	986,041	1,021,070	1,078,005	56,935	5.6%
Dental Insurance				69,845	67,000	73,076	78,024	4,948	6.8%
Life Insurance				10,344	9,207	11,207	10,774	(433)	-3.9%
Retirement				931,594	1,001,017	1,001,017	1,095,269	94,252	9.4%
Public Safety Trust Fund	100210	52260		55,000	56,000	56,000	56,000	-	0.0%
Total Benefits				2,603,339	2,644,164	2,686,385	2,880,871	194,486	7.2%
Total Wages and Benefits				9,066,795	9,505,594	9,536,244	10,237,702	701,458	7.4%
OPERATING EXPENDITURES									
Personnel Expenditures									
Trng/Conf/Trvl - Rescue	100210	53001	21003	21,624	19,500	22,000	13,000	(9,000)	-40.9%
Trng/Conf/Trvl - Supervisor	100210	53001	21005	3,492	7,500	10,000	5,000	(5,000)	-50.0%
Training, Conferences & Travel	100210	53001		27,241	27,500	30,000	28,000	(2,000)	-6.7%
Mileage Reimbursement	100210	53002		-	500	1,500	1,300	(200)	-13.3%
Dues & Subscriptions	100210	53003		10,773	9,200	9,200	9,200	-	0.0%
Uniforms - Honor Guard	100210	53200	21120	798	2,500	2,500	2,500	-	0.0%
Uniforms - Initial Issue	100210	53200	21123	33,832	34,000	34,000	30,000	(4,000)	-11.8%
Uniforms	100210	53200		46,435	55,000	60,000	60,000	-	0.0%
Physical/Psych Exams - NFPA	100210	53300	21121	2,647	2,750	3,000	1,500	(1,500)	-50.0%
Physical/Psych Exams - Medical	100210	53300	21122	16,854	9,000	9,000	9,000	-	0.0%
Total Personnel Expenditures				163,695	167,450	181,200	159,500	(21,700)	-12.0%
Operating Costs									
Office Supplies	100210	54001		6,754	6,750	8,000	7,050	(950)	-11.9%
Office Supplies	100210	54001		22	-	-	-	-	N/A
Op Supp - Police	100210	54002	21001	5,615	6,500	8,000	5,000	(3,000)	-37.5%
Op Supp - Fire	100210	54002	21002	4,601	7,000	9,000	7,000	(2,000)	-22.2%
Op Supp - Rescue	100210	54002	21003	37,686	38,000	38,000	38,000	-	0.0%
Op Supp - Investigations	100210	54002	21004	1,938	2,000	2,000	2,000	-	0.0%
Op Supp - Police Blood Draws	100210	54002	21009	1,790	1,500	1,500	1,500	-	0.0%
Op Supp - Electronics	100210	54002	21010	342	600	1,000	1,000	-	0.0%
Op Supp - Crossing Guards	100210	54002	21118	363	500	800	800	-	0.0%
Op Supp	100210	54002		4,487	5,000	5,000	5,000	-	0.0%
Op Supp	100210	54002		(300)	-	-	-	-	N/A
Janitorial Supplies	100210	54003		8,539	9,000	9,000	9,000	-	0.0%
Evidence Supplies	100210	54005		3,141	3,000	3,000	3,000	-	0.0%
Range Supplies	100210	54007		23,336	24,000	24,000	24,000	-	0.0%
Forms	100210	54008		1,858	1,750	2,500	2,500	-	0.0%
Gas & Oil	100210	54014		86,172	116,430	100,000	113,000	13,000	13.0%

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Public Safety: Police/Fire/Rescue - 210

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
Building Furnishings	100210	54021		3,624	4,500	4,500	4,500	-	0.0%
Grant Exp - FAP Grant-Supp	100210	54023	21200	284	-	4,400	-	(4,400)	-100.0%
Grant Exp - FAP Grant-Trng	100210	54023	21201	(284)	-	2,450	-	(2,450)	-100.0%
Grant Expenses	100210	54023		7,980	-	-	-	-	N/A
Public Education	100210	54025		2,232	3,000	3,000	3,000	-	0.0%
DARE/Liaison Program	100210	54026		4,088	4,000	4,000	4,000	-	0.0%
Citizens Academy	100210	54027		-	750	750	750	-	0.0%
Cadets Program	100210	54036		2,225	2,500	2,500	2,500	-	0.0%
Total Operating Costs				206,492	236,780	233,400	233,600	200	0.1%
Contractual Services									
Contracted Services	100210	55001		-	143,915	143,915	143,915	-	0.0%
Mutual Aid	100210	55014		35,700	40,000	40,000	40,000	-	0.0%
Equipment Use Charge	100210	55026		408,362	408,667	408,667	449,937	41,270	10.1%
Total Contractual Services				444,062	592,582	592,582	633,852	41,270	7.0%
Maintenance									
Building & Equipment Repairs	100210	56002		8,404	13,000	13,000	10,000	(3,000)	-23.1%
Software Maintenance	100210	56003		33,062	35,020	35,020	39,643	4,623	13.2%
Radio Maintenance	100210	56005		405	1,000	1,500	1,500	-	0.0%
Equipment Maintenance	100210	56006		12,136	16,500	16,500	16,500	-	0.0%
Fitness Equipment Maintenance	100210	56007		1,216	1,250	1,500	1,500	-	0.0%
Vehicle Repairs - Accidents	100210	56009	30001	4,105	9,430	-	-	-	N/A
Vehicle Repairs	100210	56009		69,646	60,000	60,000	60,000	-	0.0%
Total Maintenance				128,973	136,200	127,520	129,143	1,623	1.3%
Utilities									
Electric	100210	57001		10,056	12,680	10,902	13,060	2,158	19.8%
Utility Charges	100210	57002		2,030	2,265	2,220	2,469	249	11.2%
Cell Phone	100210	57004		34,992	18,452	32,000	28,800	(3,200)	-10.0%
Teletype	100210	57005		4,863	4,900	4,900	5,400	500	10.2%
Total Utilities				51,941	38,297	50,022	49,729	(293)	-0.6%
Total Operating Expenditures				995,163	1,171,309	1,184,724	1,205,824	21,100	1.8%
Total Expenditures - Police/Fire/Rescue				**$ 10,061,958**	**$ 10,676,903**	**$ 10,720,968**	**$ 11,443,526**	**$ 722,558**	**6.7%**

Department Budget Narrative – Fiscal Year 2027

General Fund

Public Safety: Fire Inspection - 240

DEPARTMENT MANAGER

Chief of Public Safety

DEPARTMENT DESCRIPTION

The Fire Inspection Department serves the Village of Ashwaubenon in fire safety through routine annual inspections of commercial buildings, site plan review of new construction and reviews of special event plans.

SERVICES PROVIDED

- State mandated inspections and reinspection of commercial properties and multi-tenant buildings.
- Site plan review of new buildings.
- Oversight of Village Knox Box Program.
- Provide pyrotechnic and tent inspections for various events throughout the Village.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Fire Marshall	0.00	0.00	1.00	1.00
Fire Inspector	0.00	0.00	0.00	1.00
Part-time Fire Inspector (2)	1.00	1.00	0.00	0.00
Total	**1.00**	**1.00**	**1.00**	**2.00**

2026 ACCOMPLISHMENTS

- On pace for full completion of state mandated inspection of commercial properties.
- Successfully reviewed permits for pyrotechnics, tents, and various sports or other special events.
- Continued the successful onboarding process for the newly hired Fire Marshal.
- Collaborated with Community Development and Building Inspection staff on site plan reviews.
- Cancelled the Brycer fire compliance and life-safety software contract.
- Enhanced coordination with the Building/Planning Department.
- Improved records and information management.
- Established a consistent special event permitting procedure.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Fire Inspections	1,235	1,364		1,227
Fire Inspection Violations	1,773	1,815		1,927
Special Event Inspections	11	37		28

2027 OBJECTIVES

- Hire a full-time Fire Inspector to assist with day-to-day Fire Prevention activities.
- Implement the new MuniCRM annual inspection tracking program.
- Work toward completing all inspections in-house and phasing out contracted inspections by end of 2027.
- Improve coordination between Fire Prevention and Building Inspection.
- Enhance digital inspection and recordkeeping capabilities.

BUDGET SUMMARY

- Wages and Benefits: New full-time Fire Inspector position being requested for the 2027 budget. Offset by removing two part-time positions. Other budget increases due to cost-of-living wage adjustments and increased WRS rates.
- Uniforms: Increase of $1,500 for Fire Marshall and Inspector uniforms.
- Gas & Oil: Increased $310 to match actual trends.
- Contracted Services: Contracted fire inspection services budget reduced 50% as the Village transitions to the approved Fire Inspector position. The plan will be to eliminate this line item in the 2028 budget.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Public Safety: Fire Inspection - 240

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages								
Wages			69,795	91,208	91,208	148,018	56,810	62.3%
Benefits								
FICA	100240	52210	5,001	6,977	6,977	11,324	4,347	62.3%
Health Insurance	100240	52220	-	18,991	25,254	43,204	17,950	71.1%
Dental Insurance	100240	52225	-	1,698	1,698	3,071	1,373	80.9%
Life Insurance	100240	52230	-	77	77	430	353	458.4%
Retirement	100240	52250	-	14,055	14,055	23,224	9,169	65.2%
Total Benefits			5,001	41,798	48,061	81,253	33,192	69.1%
Total Wages and Benefits			74,796	133,006	139,269	229,271	90,002	64.6%
OPERATING EXPENDITURES								
Personnel Expenditures								
Training, Conferences & Travel	100240	53001	350	500	2,000	2,000	-	0.0%
Dues & Subscriptions	100240	53003	-	200	500	500	-	0.0%
Uniforms	100240	53200	-	4,116	-	1,500	1,500	N/A
Total Personnel Expenditures			350	4,816	2,500	4,000	1,500	60.0%
Operating Costs								
Office Supplies	100240	54001	256	632	600	600	-	0.0%
Gas & Oil	100240	54014	931	800	800	1,110	310	38.8%
Total Operating Costs			1,188	1,432	1,400	1,710	310	22.1%
Contractual Services								
Contracted Services	100240	55001	11,477	17,500	25,000	12,500	(12,500)	-50.0%
Total Contractual Services			11,477	17,500	25,000	12,500	(12,500)	-50.0%
Maintenance								
Software Maintenance	100240	56003	1,887	1,973	1,850	1,850	-	0.0%
Vehicle Repairs	100240	56009	1,104	164	-	-	-	N/A
Total Maintenance			2,991	2,137	1,850	1,850	-	0.0%
Total Operating Expenditures			16,005	25,885	30,750	20,060	(10,690)	-34.8%
Total Expenditures - Fire Inspection			**$ 90,802**	**$ 158,891**	**$ 170,019**	**$ 249,331**	**$ 79,312**	**46.6%**

Department Budget Narrative – Fiscal Year 2027
General Fund
Public Safety: Building Inspection - 250

DEPARTMENT MANAGER

Director of Community Development

DEPARTMENT DESCRIPTION

The Building Inspection Department's primary objective is to protect the safety, health, and welfare of the residents, visitors, and general public through the issuance of building permits and inspections while maintaining neighborhood aesthetics and property values. Building Inspection is a division of the Community Development Department.

SERVICES PROVIDED

- Review and issue building permits.
- Perform residential and commercial building inspections for all trades.
- Provide building information assistance to residents and contractors.
- Enforce national, state, and local building codes and ordinances.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Chief Building Inspector	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Customer Service Representative / Secretary	0.30	0.30	0.30	0.30
Accounts Receivable / Utility Clerk	0.10	0.10	0.10	0.10
Total	**2.40**	**2.40**	**2.40**	**2.40**

Staffing Notes:

1. Of the 3.40 FTE in the Building Inspection Department, the cost of 0.80 FTE is allocated to the Water, Sewer, and Storm Water Utility enterprise funds to reflect the cost of administrative support for those operations.
2. The CSR/Secretary position is allocated to Building Inspection (30%), Engineering (25%), Street Administration (30%), and Utility (15%) departments.
3. The AR/Utility Clerk position is allocated to Finance (30%), Building Inspection (10%), and Utility (60%) departments.

2026 ACCOMPLISHMENTS

- Issued 465 permits and performed 1,071 inspections from 01/01/2026 – 09/17/2026.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Permits Issued	607	597	465 Jan. 1 – Sep. 17	530
Inspections	1,376	1,429	1004 Jan. 1 – Sep. 17	1,200

2027 OBJECTIVES

- Update the Ashwaubenon Municipal Code Chapter 5 (Building) in conjunction with the Chapter 17 (Zoning) update to ensure consistency.
- Prepare and/or update internal code-reference guides and checklists to align with the new State commercial and electrical codes.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
- Shoe Allowance: Increased $100 to reflect updated Village Personnel Manual reimbursement limits.
- State Stamps: Decreased $1,000 to match actual need for 2027 year.
- Code Books: Increased $1,000 due to the implementation of the 2023 National Electrical Code.
- Gas & Oil: Decreased slightly to match actual trend.
- Licenses: Decreased to align 2027 budget with actual need.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Public Safety: Building Inspection - 250

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages								
Wages			133,612	137,529	137,529	146,943	9,414	0
Benefits								
FICA	100250	52210	9,797	10,521	10,521	11,241	720	6.8%
Health Insurance	100250	52220	8,990	8,946	9,209	9,004	(205)	-2.2%
Dental Insurance	100250	52225	610	631	631	653	22	3.5%
Life Insurance	100250	52230	286	390	390	413	23	5.9%
Retirement	100250	52250	9,233	9,903	9,903	10,653	750	7.6%
Total Benefits			28,916	30,391	30,654	31,964	1,310	4.3%
Total Wages and Benefits			162,529	167,920	168,183	178,907	10,724	6.4%
OPERATING EXPENDITURES								
Personnel Expenditures								
Training, Conferences & Travel	100250	53001	1,675	2,800	2,800	2,800	-	0.0%
Dues & Subscriptions	100250	53003	345	395	395	395	-	0.0%
Shoe Allowance	100250	53201	350	500	500	600	100	20.0%
Total Personnel Expenditures			2,370	3,695	3,695	3,795	100	2.7%
Operating Costs								
Office Supplies	100250	54001	278	250	250	150	(100)	-40.0%
State Stamps	100250	54009	2,655	2,000	2,000	1,000	(1,000)	-50.0%
Code Books	100250	54013	2,406	500	500	1,500	1,000	200.0%
Gas & Oil	100250	54014	2,539	3,337	2,750	2,575	(175)	-6.4%
Licenses	100250	54018	409	265	265	95	(170)	-64.2%
Total Operating Costs			8,287	6,352	5,765	5,320	(445)	-7.7%
Contractual Services								
Equipment Use Charge	100250	55026	8,607	8,607	8,607	11,523	2,916	33.9%
Maintenance								
Software Maintenance	100250	56003	350	350	350	-	(350)	-100.0%
Vehicle Repairs	100250	56009	232	500	1,000	1,000	-	0.0%
Total Maintenance			582	850	1,350	1,000	(350)	-25.9%
Utilities								
Cell Phone	100250	57004	1,579	1,215	1,692	1,300	(392)	-23.2%
Capital Outlay								
Furniture & Fixtures < $5,000	100250	58002	1,437	-	-	-	-	N/A
Total Operating Expenditures			22,861	20,719	21,109	22,938	1,829	8.7%
Total Expenditures - Building Inspection			**$ 185,390**	**$ 188,639**	**$ 189,292**	**$ 201,845**	**$ 12,553**	**6.6%**

DEPARTMENT MANAGER

Public Works Director

DEPARTMENT DESCRIPTION

The Village of Ashwaubenon Public Works Department is responsible for all operational and maintenance activities needed provide safe and efficient roadways for all modes of travel, to provide garbage, recycling, and large item pick-up, to provide winter maintenance and to provide timely repairs to all Village infrastructure and assets. The Public Works Department also assists with construction and maintenance of numerous Parks and Recreation projects, assists in the maintenance of Village Hall and other Village facilities, and assists the Public Safety Department with all major events with traffic and crowd control operations. The Public Works Department aids in all facets of the overall operation of the Village.

SERVICES PROVIDED

PUBLIC WORKS

Engineering - 305

- Design and bidding coordination for all construction projects.
- Construction inspection and administration for construction projects.
- GIS database and data maps for all planning and development projects.
- Engineering review of all pre-development and site plan reviews submittals.
- Right-of-way permit administration.
- Interdepartmental engineering services.
- Long range planning to maintain all of Village Infrastructure.

Garage - 310

- Full mechanic service to all Village vehicles.
- Small engine repair and maintenance.
- Full welding and fabrication services.
- Parts inventory maintenance.
- Assist with various public works projects or tasks as needed.

Street Administration - 315

- Manage 19 FTE employees.
- Manage the yearly public works and sanitation budgets.
- Supervise the daily operations of all services provided by the department.
- Provide customer service to residents and businesses as needed.
- Ensure all regulatory permits are maintained for public works field operations.
- Assists the Public Works Director with managing the safety program for the department including all personal protective equipment.

Street Maintenance - 320

- Street patching and repairs.
- Maintenance of all Village right of ways including removal of litter.
- Street tree trimming to ensure that the tree canopy does not damage equipment.

Curb & Gutter - 325

- Maintenance and repair of all Village roadway curb and gutter.
- Curb and gutter replacement in conjunction with annual mill-pave.

Snow & Ice Control - 330

- Provide prompt response to snow and ice events to maintain safe vehicular travel throughout the Village.
- Snow and ice clearing to a variety of Village sidewalks and trails.
- Provide snow and ice clearing to Ashwaubenon School District parking lots.

Traffic Control - 335

- Maintenance of Village Street signage.
- Work with the City of Green Bay Public Works in maintenance of all Village traffic signals.
- Work with the Green Bay Packers to provide necessary traffic control for Lambeau Field and Titletown.

Street Lighting - 340

- Fund the entire street lighting network within the Village.
- Wisconsin Public Service maintains the Village's street lighting system.

Sidewalk Maintenance - 345

- Maintenance of all Village sidewalks along Village right-of-way and perform annual sidewalk inspections.

School District Maintenance - 350

- Limited work is performed unless there is an emergency.

Labor for Others - 355

- Provide Public Works services for other entities as needed for projects or events such as one-time traffic control assistance or minor repairs.

Transit System - 360

- Funding for Green Bay Transit public transportation services within the Village.

SANITATION

Garbage and Refuse Collection- 375

- Weekly curbside refuse collection for all Village residents.
- Monthly large item collection for the months of April to September.
- Delivery of refuse collection to Brown County Waste Transfer Stations or South Landfill.

Recycling - 380

- Biweekly curbside recyclable collection to all Village residents.
- Delivery of recycling collection to Brown County Recycling Transfer Station.

Landfill - 385

- Funding for the disposal of all solid waste and recycling collection.

Weed Control - 390

- Maintenance of grass median islands, bridge abutments, and other Village right-of-way.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
ENGINEERING:				
Village Engineer	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00
Customer Service Secretary	0.25	0.25	0.25	0.25
Summer Assistant	0.30	0.30	0.30	0.30
PUBLIC WORKS:				
Director of Public Works	1.00	1.00	1.00	1.00
Street Supervisor	1.00	1.00	1.00	1.00
Facilities Manager	0.00	0.00	0.00	1.00
Customer Service Secretary	0.30	0.30	0.30	0.30
Lead Mechanic	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00
Inventory Control Specialist	1.00	1.00	1.00	1.00
Street Foreman	2.00	2.00	2.00	2.00
Public Works Field Operator I	2.00	2.00	2.00	2.00
Public Works Field Operator II	7.00	7.00	7.00	7.00
Seasonal Workers – Part-Time	0.50	0.50	0.50	0.50
SANITATION:				
Public Works Field Operator I	3.00	3.00	3.00	3.00
Public Works Field Operator II	2.00	2.00	2.00	2.00
Total	**26.35**	**26.35**	**26.35**	**27.35**

Staffing Notes:

1. All Engineering positions' staffing costs are recorded within the Engineering Department budget.
2. Public Works positions' staffing costs are allocated to all Public Works and Sanitation Department budgets based on prior year actual costs and projected projects and work needs.
3. Sanitation positions' staffing costs are recorded within the Garbage & Refuse Collection and Recycling Department budgets.
4. Of the 26.35 FTE in the Engineering, Public Works, and Sanitation departments, 5.05 FTE are allocated to the Water, Sewer, and Storm Water Enterprise Funds to reflect the cost of services provided to those operations.

2026 ACCOMPLISHMENTS

- Designed Morris Avenue (Holmgren Way to Ashland Avenue) for reconstruction.
- Planning and Design for the Public Works Garage expansion.
- Replaced light duty fleet scanner.
- Built an extension of Village Hall campus fence.
- Replaced of plasma cutter.
- Replaced two exterior doors in the Public Works Garage.
- Various bridge repairs.
- Pavement maintenance including mill/pave, crack filling, and mastic repairs.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Estimated	2027 Budget*
Right of Way Permits Issued	128	144	110	112
Miles of Roads Resurfaced	3.5	5	3.2	4.8
Average Paser Rating	6.19	6.15	6.1	6.05
Miles of Roads Crack Sealed	6	16.2	5.7+Park Lots	5.8
Tons of Garbage Collected	4,110	4,054	4,001	4,090
Pounds of Salt Used	2,540 Tons	3,120 Tons	2,500 Tons	2400 Tons
Public GIS App Engagement	10,556	18,780	24,045	15,278
ARCGIS Enterprise GIS Data / Apps Created / Updated	82	90	78	100
Address Assignment / Requests	31	30	32	30
Number of Employee Licenses	19	25	33	50

- ***Average of years with measured data provided***

2027 OBJECTIVES

- Reconstruction of Morris Avenue from Holmgren Way to Ashland Avenue.
- Crosswalk Installation at the intersection of Cormier Road and San Luis Place.
- Pavement Replacement on Pilgrim Way from Ashland Avenue to Broadway Street.
- Design of Ridge Road Reconstruction from Anderson Road to Cormier Road.
- Design of Marina Lane Sidewalk Installation.
- Concrete Panel and Joint Repairs on Existing Concrete Roadways.
- Right of Way Acquisition for the Main Avenue Trail Extension from Ridge Road to Ashwaubenon Creek.
- Public Works Radio Replacement.
- Design of intersection improvements on Shady Lane and Cormier Road.
- Various Fleet Replacements as shown in the Capital Improvement Plan.

BUDGET SUMMARY

- Engineering:
    - Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
    - Training, Conferences & Travel: Increased $600 to allow the GIS Coordinator to attend the ESRI User Conference and Director of Public Works to attend the Fall 2027 American Public Works Association Conference.
    - Shoe Allowance: Increased $125 to reflect the increase to $300 per employee reimbursement within the Village Policy Handbook.
    - Physical/Psych Exams: Increase $100 due to more random drug screenings.
    - Gas & Oil: Reduced $800 to match actual trends.
    - Contracted Services: Increased $500 from a new landfill water sampling and site maintenance contract.
    - Software Maintenance: Reduced $13,690 due moving ESRI Software costs to Fund 241.
    - Vehicle Repairs: Reduced $200 due to purchasing a new Director of Public Works vehicle.
    - Cell Phone: Reduced $70 to better reflect historical trends.

- Garage:
    - Wages and Benefits: Cost of living wage adjustments, increased WRS costs, and reallocation of Public Works Field Operator time and benefits spent in the garage.
    - Shoe Allowance: Increased $2,500 to reflect the increase to $300 per employee reimbursement within the Village Policy Handbook.
    - Physical Exam: Increase $250 due to more random drug screenings.
    - Gas & Oil: Increased $9,015 to match actual trend.
    - Electric: Increased $3,485 to match actual trend and from increases in natural gas and electricity rates.
    - Utility Charges: Increased $2,652 due to all utilities increasing their rates.

- Street Administration:
    - Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
    - Training, Conferences & Travel: Increased $2,200 to allow the new Public Works Superintendent to attend the Public Works Supervisory Academy.
    - Office Supplies: Increased $1,500 to outfit the Public Works Superintendent Office.
    - Software Maintenance: Reduced $1,520 due to moving ESRI software costs to Fund 241.
    - Cell Phone: Reduced $1,200 due to Public Works Superintendent using personal phone and historical trends.

- Street Maintenance:
    - Wages and Benefits: Cost of living wage adjustments and increased WRS costs. Further changes due to the addition of a new Facilities Manager position and the reallocation of Public Works Field Operator time and benefits spent throughout all Public Works and Sanitation departments. Each year, wages and benefits are reallocated based on actual time spent in each department and/or based on future projects.
    - Physical/Psych Exams: Increase $650 due to more random drug screenings.
    - Equipment Use Charge: Decreased $1,596 to reflect projected 2027 depreciation charges. This depreciation charge includes all Public Works fleet vehicles except large vehicles such as dump trucks, snowplows, or garbage trucks after 2024.

- Curb & Gutter:
    - Operating Supplies: Increased $2,500 to match actual needs and increased concrete costs.

- Traffic Control:
    - Operating Supplies: Increased $8,000 account for epoxy pavement marking needs at crosswalk needs located near state highways.

- Transit System:
    - Contracted Services: Increased $15,074 due to projected Green Bay Metro bus service fee increase.

- Garbage & Refuse Collection:
    - Wages and Benefits: Cost of living wage adjustments, increased WRS costs, and reallocation of Public Works Field Operator time and benefits spent in this department.
    - Operational Supplies: Reduced $2,000 due to a stable level of existing garbage cart reserves. Thus, reducing the number of reserves to purchase in 2027.
    - Fuel & Oil: Increased $925 to match actual trend and newer equipment being more fuel efficient.
    - Vehicle Repairs: Increased $4,000 due to aged garbage trucks and increased parts costs for trucks.

- Recycling:
    - Operational Supplies: Reduced $4,000 due to a stable level of existing garbage cart reserves. Thus, reducing the number of reserves to purchase in 2027.
    - Gas & Oil: Decreased $460 to match actual trend and newer equipment being more fuel efficient.
    - Vehicle Repairs: Increase $7,000 due recycling truck beginning to age.

- Landfill:
    - Brown County Landfill: Increased $12,000 due to a $2.50 per ton rate increase for garbage drop off.

Department Budget Expenditures - Fiscal Year 2027
General Fund
Public Works / Sanitation

Public Works

Engineering - 305

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				134,155	152,046	152,046	159,031	6,985	4.6%
Overtime	100305	51100		1,350	-	-	-	-	N/A
Total Wages				135,505	152,046	152,046	159,031	6,985	4.6%
Benefits									
FICA	100305	52210		9,623	11,631	11,631	12,166	535	4.6%
Health Insurance	100305	52220		25,229	25,221	25,847	25,269	(578)	-2.2%
Dental Insurance	100305	52225		1,593	1,740	1,740	1,800	60	3.4%
Life Insurance	100305	52230		445	630	630	875	245	38.9%
Retirement	100305	52250		8,689	9,691	9,691	10,257	566	5.8%
Total Benefits				45,579	48,913	49,539	50,367	828	1.7%
Total Wages and Benefits				181,084	200,959	201,585	209,398	7,813	3.9%
OPERATING EXPENDITURES									
Personnel Expenditures									
Training, Conferences & Travel	100305	53001		74	400	600	1,200	600	100.0%
Dues & Subscriptions	100305	53003		325	500	500	500	-	0.0%
Shoe Allowance	100305	53201		50	250	250	375	125	50.0%
Physical/Psych Exams	100305	53300		-	160	80	180	100	125.0%
Total Personnel Expenditures				449	1,310	1,430	2,255	825	57.7%
Operating Costs									
Office Supplies	100305	54001		1,746	2,400	2,400	2,400	-	0.0%
Gas & Oil	100305	54014		1,597	1,802	2,200	1,400	(800)	-36.4%
Total Operating Costs				3,343	4,202	4,600	3,800	(800)	-17.4%
Contractual Services									
Contracted Services	100305	55001		7,186	3,500	5,000	5,500	500	10.0%
Engineering Services	100305	55015		5,081	11,741	7,000	7,000	-	0.0%
Total Contractual Services				12,267	15,241	12,000	12,500	500	4.2%
Maintenance									
Software Maintenance	100305	56003		11,628	26,440	26,440	12,750	(13,690)	-51.8%
Vehicle Repairs	100305	56009		30	500	650	450	(200)	-30.8%
Total Maintenance				11,658	26,940	27,090	13,200	(13,890)	-51.3%
Utilities									
Cell Phone	100305	57004		749	780	780	710	(70)	-9.0%
Capital Outlay									
Total Operating Expenditures				28,465	48,473	45,900	32,465	(13,435)	-29.3%
Total Expenditures - Engineering				**$ 209,549**	**$ 249,432**	**$ 247,485**	**$ 241,863**	**$ (5,622)**	**-2.3%**

Department Budget Expenditures - Fiscal Year 2027
General Fund
Public Works / Sanitation

Garage - 310

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				345,920	345,608	345,608	340,210	(5,398)	(0)
Overtime	100310	51100		15,337	5,000	5,000	2,500	(2,500)	(1)
Longevity	100310	51304		360	120	360	-	(360)	-100.0%
Total Wages				361,617	350,728	350,968	342,710	(8,258)	-2.4%
Benefits									
FICA	100310	52210		25,140	26,849	26,849	26,216	(633)	-2.4%
Health Insurance	100310	52220		69,337	82,525	96,586	94,768	(1,818)	-1.9%
Dental Insurance	100310	52225		5,345	6,329	6,329	6,803	474	7.5%
Life Insurance	100310	52230		1,103	1,638	1,638	1,748	110	6.7%
Retirement	100310	52250		24,785	25,271	25,271	24,847	(424)	-1.7%
Total Benefits				125,710	142,612	156,673	154,382	(2,291)	-1.5%
Total Wages and Benefits				487,327	493,340	507,641	497,092	(10,549)	-2.1%
OPERATING EXPENDITURES									
Personnel Expenditures									
Training, Conferences & Travel	100310	53001		3,368	1,900	1,900	1,900	-	0.0%
Dues & Subscriptions	100310	53003		2,289	1,600	1,600	1,600	-	0.0%
Uniforms	100310	53200		283	500	1,000	1,000	-	0.0%
Shoe Allowance	100310	53201		3,859	3,900	4,400	6,900	2,500	56.8%
Tool Allowance	100310	53202		1,962	1,500	1,500	1,500	-	0.0%
Physical/Psych Exams	100310	53300		619	400	400	650	250	62.5%
Total Personnel Expenditures				12,380	9,800	10,800	13,550	2,750	25.5%
Operating Costs									
Office Supplies	100310	54001		53	1,028	900	900	-	0.0%
Operational Supplies	100310	54002		24,914	24,000	24,000	24,000	-	0.0%
Janitorial Supplies	100310	54003		18,082	18,890	18,890	18,890	-	0.0%
Gas & Oil	100310	54014		74,785	79,188	72,500	81,515	9,015	12.4%
Total Operating Costs				117,834	123,106	116,290	125,305	9,015	7.8%
Maintenance									
Building & Equipment Repairs	100310	56002		24,844	22,000	22,000	22,000	-	0.0%
Vehicle Repairs	100310	56009		101	1,000	1,000	1,000	-	0.0%
Total Maintenance				24,945	23,000	23,000	23,000	-	0.0%
Utilities									
Electric	100310	57001		36,126	42,990	40,795	44,280	3,485	8.5%
Utility Charges	100310	57002		8,841	9,687	7,907	10,559	2,652	33.5%
Total Utilities				44,967	52,677	48,702	54,839	6,137	12.6%
Capital Outlay									
Total Operating Expenditures				200,126	208,583	198,792	216,694	17,902	9.0%
Total Expenditures - Garage				**$ 687,453**	**$ 701,923**	**$ 706,433**	**$ 713,786**	**$ 7,353**	**1.0%**

Department Budget Expenditures - Fiscal Year 2027
General Fund
Public Works / Sanitation

Street Administration - 315

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				149,649	161,050	154,961	163,844	8,883	5.7%
Overtime	100315	51100		620	(620)	-	-	-	N/A
Double Time	100315	51101		113	125	-	-	-	N/A
Overtime				4,694	282	-	-	-	N/A
Total Wages				154,962	160,712	154,961	163,844	8,883	5.7%
Benefits									
FICA	100315	52210		11,443	12,294	11,855	12,534	679	5.7%
Health Insurance	100315	52220		25,085	32,582	25,699	30,569	4,870	19.0%
Dental Insurance	100315	52220		1,583	1,601	1,601	2,177	576	36.0%
Life Insurance	100315	52230		826	914	914	366	(548)	-60.0%
Retirement	100315	52250		10,679	11,571	11,157	11,878	721	6.5%
Total Benefits				49,616	58,962	51,226	57,524	6,298	12.3%
Total Wages and Benefits				204,578	219,674	206,187	221,368	15,181	7.4%
OPERATING EXPENDITURES									
Personnel Expenditures									
Training, Conferences & Travel	100315	53001		2,594	4,500	5,000	7,200	2,200	44.0%
Mileage Reimbursement	100315	53002		2,400	400	-	-	-	N/A
Total Personnel Expenditures				4,994	4,900	5,000	7,200	2,200	44.0%
Operating Costs									
Office Supplies	100315	54001		428	525	500	2,000	1,500	300.0%
Maintenance									
Software Maintenance	100315	56003		1,771	2,500	2,500	980	(1,520)	-60.8%
Utilities									
Cell Phone	100315	57004		4,951	3,631	5,700	4,500	(1,200)	-21.1%
Total Operating Expenditures				12,144	11,556	13,700	14,680	980	7.2%
Total Expenditures - Street Administration				**$ 216,723**	**$ 231,230**	**$ 219,887**	**$ 236,048**	**$ 16,161**	**7.3%**

Department Budget Expenditures - Fiscal Year 2027
General Fund
Public Works / Sanitation

Street Maintenance - 320

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				288,950	310,806	310,806	393,356	82,550	26.6%
Overtime	100320	51100		40,871	-	-	10,000	10,000	N/A
Longevity	100320	51304		820	960	960	960	-	0.0%
Total Wages				330,641	311,766	311,766	404,316	92,550	29.7%
Benefits									
FICA	100320	52210		23,357	18,874	18,874	25,118	6,244	33.1%
Health Insurance	100320	52220		108,298	68,651	80,591	81,263	672	0.8%
Dental Insurance	100320	52225		5,271	5,467	5,467	6,183	716	13.1%
Life Insurance	100320	52230		1,028	1,302	1,302	1,255	(47)	-3.6%
Retirement	100320	52250		21,891	15,353	15,353	18,019	2,666	17.4%
Total Benefits				159,845	109,647	121,587	131,838	10,251	8.4%
Total Wages and Benefits				490,486	421,413	433,353	536,154	102,801	23.7%
OPERATING EXPENDITURES									
Personnel Expenditures									
Physical/Psych Exams	100320	53300		1,183	1,140	850	1,500	650	76.5%
Total Personnel Expenditures				1,183	1,140	850	1,500	650	76.5%
Operating Costs									
Operational Supplies	100320	54002		46,303	45,000	45,000	45,000	-	0.0%
Total Operating Costs				46,303	45,000	45,000	45,000	-	0.0%
Contractual Services									
Equipment Use Charge	100320	55026		331,750	275,854	275,854	274,258	(1,596)	-0.6%
Maintenance									
Vehicle Repairs	100320	56009		90,863	80,000	80,000	80,000	-	0.0%
Total Maintenance				90,863	80,000	80,000	80,000	-	0.0%
Total Operating Expenditures				470,099	401,994	401,704	400,758	(946)	-0.2%
Total Expenditures - Street Maintenance				**$ 960,585**	**$ 823,407**	**$ 835,057**	**$ 936,912**	**$ 101,855**	**12.2%**

Department Budget Expenditures - Fiscal Year 2027
General Fund
Public Works / Sanitation

Curb & Gutter - 325

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				6,225	11,000	11,000	11,000	-	0.0%
Total Wages				6,225	11,000	11,000	11,000	-	0.0%
Benefits									
FICA	100325	52210		431	842	842	842	-	0.0%
Health Insurance	100325	52220		2,858	5,339	2,852	2,383	(469)	-16.4%
Dental Insurance	100325	52225		97	194	194	184	(10)	-5.2%
Life Insurance	100325	52230		17	46	46	43	(3)	-6.5%
Retirement	100325	52250		433	792	792	798	6	0.8%
Total Benefits				3,836	7,213	4,726	4,250	(476)	-10.1%
Total Wages and Benefits				10,062	18,213	15,726	15,250	(476)	-3.0%
OPERATING EXPENDITURES									
Operating Costs									
Operational Supplies	100325	54002		8,578	11,860	10,000	12,500	2,500	25.0%
Total Operating Expenditures				8,578	11,860	10,000	12,500	2,500	25.0%
Total Expenditures - Curb & Gutter				**$ 18,639**	**$ 30,073**	**$ 25,726**	**$ 27,750**	**$ 2,024**	**7.9%**

Snow & Ice Control - 330

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				26,356	30,000	30,000	40,000	10,000	33.3%
Overtime	100330	51100		53,846	30,000	30,000	35,000	5,000	16.7%
Total Wages				80,202	60,000	60,000	75,000	15,000	25.0%
Benefits									
FICA	100330	52210		5,882	4,590	4,590	5,738	1,148	25.0%
Health Insurance	100330	52220		7,795	19,508	7,779	8,664	885	11.4%
Dental Insurance	100330	52225		748	528	528	669	141	26.7%
Life Insurance	100330	52230		154	126	126	156	30	23.8%
Retirement	100330	52250		4,295	4,320	4,320	5,438	1,118	25.9%
Total Benefits				18,875	29,072	17,343	20,665	3,322	19.2%
Total Wages and Benefits				99,077	89,072	77,343	95,665	18,322	23.7%
OPERATING EXPENDITURES									
Operating Costs									
Operational Supplies	100330	54002		119,829	141,000	141,000	141,000	-	0.0%
Maintenance									
Vehicle Repairs	100330	56009		4,797	30,000	30,000	30,000	-	0.0%
Total Operating Expenditures				124,626	171,000	171,000	171,000	-	0.0%
Total Expenditures - Snow & Ice Control				**$ 223,702**	**$ 260,072**	**$ 248,343**	**$ 266,665**	**$ 18,322**	**7.4%**

Department Budget Expenditures - Fiscal Year 2027
General Fund
Public Works / Sanitation

Traffic Control - 335

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				61,845	55,000	55,000	70,000	15,000	27.3%
Overtime	100335	51100		37,605	30,000	30,000	25,000	(5,000)	-16.7%
Total Wages				99,449	85,000	85,000	95,000	10,000	11.8%
Benefits									
FICA	100330	52210		6,984	6,503	6,503	7,268	765	11.8%
Health Insurance	100335	52220		11,693	20,184	14,262	15,161	899	6.3%
Dental Insurance	100335	52225		1,547	968	968	1,170	202	20.9%
Life Insurance	100335	52230		358	230	230	272	42	18.3%
Retirement	100335	52250		6,890	6,120	6,120	6,888	768	12.5%
Total Benefits				27,472	34,005	28,083	30,759	2,676	9.5%
Total Wages and Benefits				126,921	119,005	113,083	125,759	12,676	11.2%
OPERATING EXPENDITURES									
Operating Costs									
Operational Supplies	100335	54002		46,432	48,000	48,000	56,000	8,000	16.7%
Utilities									
Electric	100335	57001		27,672	27,646	29,035	29,035	-	0.0%
Total Operating Expenditures				74,104	75,646	77,035	85,035	8,000	10.4%
Total Expenditures - Traffic Control				**$ 201,026**	**$ 194,651**	**$ 190,118**	**$ 210,794**	**$ 20,676**	**10.9%**

Street Lighting - 340

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
OPERATING EXPENDITURES									
Utilities									
Electric	100340	57001		458,579	498,162	498,162	498,162	-	0.0%
Total Operating Expenditures				458,579	498,162	498,162	498,162	-	0.0%
Total Expenditures - Street Lighting				**$ 458,579**	**$ 498,162**	**$ 498,162**	**$ 498,162**	**$ -**	**0.0%**

Department Budget Expenditures - Fiscal Year 2027
General Fund
Public Works / Sanitation

Sidewalk Maintenance - 345

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				3,436	10,000	10,000	10,000	-	0.0%
Total Wages				3,436	10,000	10,000	10,000	-	0.0%
Benefits									
FICA	100345	52210		237	765	765	765	-	0.0%
Health Insurance	100345	52220		3,898	875	2,593	2,166	(427)	-16.5%
Dental Insurance	100345	52225		65	176	176	167	(9)	-5.1%
Life Insurance	100345	52230		11	42	42	39	(3)	-7.1%
Retirement	100345	52250		239	720	720	725	5	0.7%
Total Benefits				4,449	2,578	4,296	3,862	(434)	-10.1%
Total Wages and Benefits				7,885	12,578	14,296	13,862	(434)	-3.0%
OPERATING EXPENDITURES									
Operating Costs									
Operational Supplies	100345	54002		340	2,250	3,000	3,000	-	0.0%
Total Operating Expenditures				340	2,250	3,000	3,000	-	0.0%
Total Expenditures - Sidewalk Maintenance				**$ 8,226**	**$ 14,828**	**$ 17,296**	**$ 16,862**	**$ (434)**	**-2.5%**

School District Maintenance - 350

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				219	1,000	1,000	1,000	-	0.0%
Total Wages				219	1,000	1,000	1,000	-	0.0%
Benefits									
FICA	100350	52210		14	77	77	77	-	0.0%
Health Insurance	100350	52220		260	259	259	217	(42)	-16.2%
Dental Insurance	100350	52225		5	18	18	17	(1)	-5.6%
Life Insurance	100350	52230		2	4	4	4	-	0.0%
Retirement	100350	52250		15	72	72	73	1	1.4%
Total Benefits				296	430	430	388	(42)	-9.8%
Total Wages and Benefits				515	1,430	1,430	1,388	(42)	-2.9%
OPERATING EXPENDITURES									
Operating Costs									
Total Expenditures - School District Maintenance				**$ 515**	**$ 1,430**	**$ 1,430**	**$ 1,388**	**$ (42)**	**-2.9%**

Department Budget Expenditures - Fiscal Year 2027
General Fund
Public Works / Sanitation

Labor for Others - 355

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Hourly	100355	51001		(27)	-	-	-	-	N/A
Wages				317	500	500	500	-	0.0%
Total Wages				317	500	500	500	-	0.0%
Benefits									
FICA	100355	52210		22	38	38	38	-	0.0%
Health Insurance	100355	52220		130	130	130	108	(22)	-16.9%
Dental Insurance	100355	52225		7	9	9	8	(1)	-11.1%
Life Insurance	100355	52230		1	2	2	2	-	0.0%
Retirement	100355	52250		22	36	36	36	-	0.0%
Total Benefits				182	215	215	192	(23)	-10.7%
Total Wages and Benefits				499	715	715	692	(23)	-3.2%
OPERATING EXPENDITURES									
Total Expenditures - Labor for Others				**$ 499**	**$ 715**	**$ 715**	**$ 692**	**$ (23)**	**-3.2%**

Transit System - 360

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
OPERATING EXPENDITURES									
Contractual Services									
Contracted Services	100360	55001		176,498	185,837	185,119	200,193	15,074	8.1%
Total Operating Expenditures				176,498	185,837	185,119	200,193	15,074	8.1%
Total Expenditures - Transit System				**$ 176,498**	**$ 185,837**	**$ 185,119**	**$ 200,193**	**$ 15,074**	**8.1%**
TOTAL EXPENDITURES - PUBLIC WORKS				**$ 3,161,994**	**$ 3,191,760**	**$ 3,175,771**	**$ 3,351,115**	**$ 175,344**	**5.5%**

Department Budget Expenditures - Fiscal Year 2027
General Fund
Public Works / Sanitation

Sanitation

Garbage & Refuse Collection - 375

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				228,275	270,023	270,023	291,370	21,347	7.9%
Overtime	100375	51100		20,405	-	-	-	-	N/A
Longevity	100375	51304		240	-	-	-	-	N/A
Total Wages				248,920	270,023	270,023	291,370	21,347	7.9%
Benefits									
Health Insurance	100375	52220		59,316	35,274	70,017	63,108	(6,909)	-9.9%
Dental Insurance	100375	52225		4,099	4,750	4,750	4,872	122	2.6%
Life Insurance	100375	52230		784	1,131	1,131	1,134	3	0.3%
Retirement	100375	52250		17,092	19,442	19,442	21,124	1,682	8.7%
Total Benefits				99,073	81,254	115,997	112,528	(3,469)	-3.0%
Total Wages and Benefits				347,993	351,277	386,020	403,898	17,878	4.6%
OPERATING EXPENDITURES									
Personnel Expenditures									
Physical/Psych Exams	100375	53300		-	-	100	-	(100)	-100.0%
Operating Costs									
Operational Supplies	100375	54002		3,487	18,000	18,000	16,000	(2,000)	-11.1%
Gas & Oil	100375	54014		33,201	34,328	39,000	39,925	925	2.4%
Total Operating Costs				36,688	52,328	57,000	55,925	(1,075)	-1.9%
Contractual Services									
Contracted Services	100375	55001		3,474	3,600	3,600	3,600	-	0.0%
Equipment Use Charge	100375	55026		72,944	72,943	72,943	72,944	1	0.0%
Total Contractual Services				76,417	76,543	76,543	76,544	1	0.0%
Maintenance									
Vehicle Repairs	100375	56009		26,867	40,618	32,000	36,000	4,000	12.5%
Total Operating Expenditures				139,972	169,489	165,643	168,469	2,826	1.7%
Total Expenditures - Garbage & Refuse Collection				**$ 487,965**	**$ 520,766**	**$ 551,663**	**$ 572,367**	**$ 20,704**	**3.8%**

Department Budget Expenditures - Fiscal Year 2027
General Fund
Public Works / Sanitation

Recycling - 380

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				91,590	88,722	88,722	95,736	7,014	7.9%
Overtime	100380	51100		1,762	-	-	-	-	N/A
Total Wages				93,351	88,722	88,722	95,736	7,014	7.9%
Benefits									
FICA	100380	52210		6,966	6,787	6,787	7,324	537	7.9%
Health Insurance	100380	52220		40,770	15,363	23,006	20,736	(2,270)	-9.9%
Dental Insurance	100380	52225		1,745	1,561	1,561	1,601	40	2.6%
Life Insurance	100380	52230		389	372	372	373	1	0.3%
Retirement	100380	52250		6,548	6,388	6,388	6,941	553	8.7%
Total Benefits				56,418	30,471	38,114	36,975	(1,139)	-3.0%
Total Wages and Benefits				149,770	119,193	126,836	132,711	5,875	4.6%
OPERATING EXPENDITURES									
Personnel Expenditures									
Physical/Psych Exams	100380	53300		81	100	100	100	-	0.0%
Operating Costs									
Operational Supplies	100380	54002		11,605	18,000	18,000	14,000	(4,000)	-22.2%
Gas & Oil	100380	54014		10,404	18,316	10,000	9,540	(460)	-4.6%
Total Operating Costs				22,009	36,316	28,000	23,540	(4,460)	-15.9%
Contractual Services									
Equipment Use Charge	100380	55026		34,987	34,987	34,987	34,987	-	0.0%
Maintenance									
Vehicle Repairs	100380	56009		11,489	12,074	8,000	15,000	7,000	87.5%
Total Operating Expenditures				68,567	83,477	71,087	73,627	2,540	3.6%
Total Expenditures - Recycling				**$ 218,336**	**$ 202,670**	**$ 197,923**	**$ 206,338**	**$ 8,415**	**4.3%**

Landfill - 385

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
OPERATING EXPENDITURES									
Contractual Services									
Brown County Landfill	100385	55017		260,525	265,000	265,000	277,000	12,000	4.5%
Total Operating Expenditures				260,525	265,000	265,000	277,000	12,000	4.5%
Total Expenditures - Landfill				**$ 260,525**	**$ 265,000**	**$ 265,000**	**$ 277,000**	**$ 12,000**	**4.5%**

Department Budget Expenditures - Fiscal Year 2027
General Fund
Public Works / Sanitation

Weed Control - 390

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				9,763	15,000	15,000	20,000	5,000	33.3%
Overtime	100390	51100		85	-	-	-	-	N/A
Total Wages				9,848	15,000	15,000	20,000	5,000	33.3%
Benefits									
FICA	100390	52210		709	1,148	1,148	1,530	382	33.3%
Health Insurance	100390	52220		2,598	6,672	3,890	4,332	442	11.4%
Dental Insurance	100390	52225		183	264	264	334	70	26.5%
Life Insurance	100390	52230		30	63	63	78	15	23.8%
Retirement	100390	52250		684	1,080	1,080	1,450	370	34.3%
Total Benefits				4,204	9,227	6,445	7,724	1,279	19.8%
Total Wages and Benefits				14,052	24,227	21,445	27,724	6,279	29.3%
OPERATING EXPENDITURES									
Contractual Services									
Contracted Services	100390	55001		1,900	2,750	3,000	-	(3,000)	-100.0%
Total Operating Expenditures				1,900	2,750	3,000	-	(3,000)	-100.0%
Total Expenditures - Weed Control				**$ 15,952**	**$ 26,977**	**$ 24,445**	**$ 27,724**	**$ 3,279**	**13.4%**

Wood Chipping - 395

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS									
Wages									
Wages				52,442	-	-	-	-	N/A
Overtime	100395	51100		1,015	-	-	-	-	N/A
Total Wages				53,457	-	-	-	-	N/A
Total Benefits				28,300	-	-	-	-	N/A
Total Wages and Benefits				81,757	-	-	-	-	N/A
OPERATING EXPENDITURES									
Operating Costs									
Operational Supplies	100395	54002		2,596	-	-	-	-	N/A
Maintenance									
Vehicle Repairs	100395	56009		695	-	-	-	-	N/A
Total Operating Expenditures				3,291	-	-	-	-	N/A
Total Expenditures - Wood Chipping				**$ 85,048**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**
TOTAL EXPENDITURES - SANITATION				**$ 1,067,827**	**$ 1,015,413**	**$ 1,039,031**	**$ 1,083,429**	**$ 44,398**	**4.3%**

Department Budget Narrative – Fiscal Year 2027

General Fund

Parks, Recreation, & Forestry: Parks & Recreation Administration - 410

DEPARTMENT MANAGER

Director of Parks, Recreation, and Forestry

DEPARTMENT DESCRIPTION

The Parks and Recreation Administration department administers all functions related to Village parks, recreational programs, and forestry needs.

SERVICES PROVIDED

- Administration of all Parks, Recreation & Forestry program divisions, and policies.
- Customer service for community questions and concerns.
- Planning, partnership, and evaluation of all Parks, Recreation, and Forestry offerings.
- Brochure mailing detailing Parks, Recreation, & Forestry programming, and other general Village information.
- Administration of community donation and volunteer programs with local organizations and individuals.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Director of Parks, Recreation, & Forestry	1.00	1.00	1.00	1.00
Program Supervisor	1.00	1.00	1.00	1.00
Aquatic Supervisor	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Total	**4.00**	**4.00**	**4.00**	**4.00**

2026 ACCOMPLISHMENTS

- Collaborated to complete the "Klipstine bandshell project" in time for the summer concert season and associated shade structure in the fall.
- Completed re-roofing projects at Ashwaubomay Lake.
- Installed new lighting at Pioneer Park tennis courts, fully lighting the court area.
- Continued collaboration with the DNR and Stantec to bid out the Ashwaubomay Park and Dutchman's Creek Natural Resource Damage Assessment (NRDA) project as part of a $2.4 million dollar grant.

2027 OBJECTIVES

- Increase programming in Klipstine Park, using the new bandshell to its' fullest capabilities.
- Start construction of the proposed NRDA improvements to Ashwaubomay Park and Dutchman's Creek, solidifying quality of life enhancements and features in the Village.
- Complete reconstruction of the section of River Trail from the Marina to the southern property line of Bay Harbor condominiums. This continues our focus on enhancing Ashwaubenon 's waterfront areas.
- Continuing exemplary program offerings and projects benefiting the health and mental welfare of Ashwaubenon residents and visitors.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
- Training, Conferences & Travel: Budget reduced $2,700 from a one-time national conference attendance in 2026. Requesting $650 in 2027 for the Park Foreman to attend "Certified Playground Safety Inspector" (CPSI) Course.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Parks, Recreation & Forestry: Parks & Recreation Administration - 410

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages								
Wages			366,690	381,696	381,696	399,246	17,550	4.6%
Benefits								
FICA	100410	52210	26,685	29,200	29,200	30,542	1,342	4.6%
Health Insurance	100410	52220	88,447	88,586	90,617	88,586	(2,031)	-2.2%
Dental Insurance	100410	52225	6,137	6,352	6,352	6,565	213	3.4%
Life Insurance	100410	52230	1,244	1,444	1,444	1,688	244	16.9%
Retirement	100410	52250	25,333	27,482	27,482	28,945	1,463	5.3%
Total Benefits			147,846	153,064	155,095	156,326	1,231	0.8%
Total Wages and Benefits			514,535	534,760	536,791	555,572	18,781	3.5%
OPERATING EXPENDITURES								
Personnel Expenditures								
Training, Conferences & Travel	100410	53001	3,547	6,342	4,850	3,620	(1,230)	-25.4%
Mileage Reimbursement	100410	53002	6,654	6,900	6,900	6,900	-	0.0%
Dues & Subscriptions	100410	53003	746	950	950	825	(125)	-13.2%
Uniforms	100410	53200	3,046	2,000	2,000	2,000	-	0.0%
Physical/Psych Exams	100410	53300	179	200	3,000	3,000	-	0.0%
Total Personnel Expenditures			14,172	16,392	17,700	16,345	(1,355)	-7.7%
Operating Costs								
Office Supplies	100410	54001	1,062	2,000	2,300	2,300	-	0.0%
Publishing	100410	54017	120	200	750	750	-	0.0%
Copy Machine	100410	54020	4,194	3,300	3,500	3,500	-	0.0%
Printing	100410	54029	12,644	15,000	16,300	16,300	-	0.0%
Total Operating Costs			18,019	20,500	22,850	22,850	-	0.0%
Maintenance								
Software Maintenance	100410	56003	7,436	12,548	7,636	7,636	-	0.0%
Utilities								
Cell Phone	100410	57004	6,043	3,300	6,900	5,100	(1,800)	-26.1%
Total Operating Expenditures			45,670	52,740	55,086	51,931	(3,155)	-5.7%
Total Expenditures - Parks & Recreation Administratio			**$ 560,205**	**$ 587,500**	**$ 591,877**	**$ 607,503**	**$ 15,626**	**2.6%**

Department Budget Narrative – Fiscal Year 2027
General Fund
Parks, Recreation, & Forestry: Community Pool - 420

DEPARTMENT MANAGER

Director of Parks, Recreation, and Forestry

DEPARTMENT DESCRIPTION

Community pool utilized by the Village of Ashwaubenon and Ashwaubenon School District for a variety of aquatic programming and school related events.

SERVICES PROVIDED

- Provide lifeguarding services for both Community and Ashwaubenon School District programming.
- Provide aquatic programming (swimming lessons, open swim, lap swim, exercise classes) to the community and the Ashwaubenon School District.
- Work in conjunction with the Ashwaubenon School District and the Ashwaubenon Swim Club to host conferences with swimming and diving competitions.
- Provide a venue for public use and rental for open swim, birthday parties, and special events.
- Provide a top-notch venue and operation of WIAA Conference Championship and Sectional competitions as assigned.

STAFFING

- Community Pool consists of the following part-time positions. All positions may include multiple people depending on participation levels.
  - Pool Director
  - Pool Supervisor
  - Instructor
  - Lifeguard

2026 ACCOMPLISHMENTS

- Updated, recertified, and trained sixty-eight current staff in the Red Cross Lifeguard/CPR program. Yearly updates of CPR skills are mandatory for all Wisconsin Lifeguard staff in addition to the 2-year lifeguard certification.
- Secured, trained, and maintained a full lifeguard and instructor staff throughout the entire year.
- Recruited and taught thirty-four candidates in two lifeguard classes to secure well-trained staff to fully operate the facility and all its activity needs safely.
- Continued partnership with Woodside Senior Communities to offer access to the warm water pool for exercise to their residents.
- Partnered with Ashwaubenon Swim Club to Host the 2026 10-U Regional State Meet in February. This event brought over 1,500 people to our pool for a 3-day meet.
- Created and implemented a successful new program called Aqua Power .
- Working with ASD on staffing for the high school usage time and competitive pool equipment replacement funding with large items such as the scoreboard and starting blocks reaching the 10-year age mark.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual YTD 10/26	2027 Budget – 2 Yr Avg*
Pool Rentals	46			
Open Swim / Lap Swim / Swim Pass Participants	3,444			
Pool Program Participants – Resident	410			
Pool Program Participants – Non-Resident	244			
Swim Lessons – Resident	812			
Swim Lessons – Non-Resident	306			

- ***Average of 2023 & 2024***

2027 OBJECTIVES

- Continue to provide the public and school district with a safe and supervised place to swim.
- Continuing to secure and train staff in First Aid, CPR, AED, and Lifeguarding to operate a safe aquatic environment for all guests.
- Continue to be a premier facility in the area that can facility and host swim meets for state WIAA events and other local swim clubs.
- Promote special events and programs including holiday events.
- Provide quality aquatic programing based on the community's needs.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments.
- Contracted Services: Additional funds needed to cover wages of new Aqua Power class. Revenue from program will cover the expenses.

- Revenues: Swimming Lessons: Increased $1,650 based on rate changes starting April 1, 2027.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Parks, Recreation & Forestry: Community Pool - 420

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES & BENEFITS									
Wages									
Total Wages				124,502	116,293	116,293	119,907	3,614	3.1%
Total Benefits				9,524	8,896	8,896	9,173	277	3.1%
Total Wages and Benefits				134,026	125,189	125,189	129,080	3,891	3.1%
OPERATING EXPENDITURES									
Personnel Expenditures									
Physical/Psych Exams - Pool	100420	53300	42000	1,125	832	815	815	-	0.0%
Operating Costs									
Op Supp - Pool	100420	54002	42000	3,258	4,400	4,400	4,400	-	0.0%
Lifeguard Training Supp - Pool	100420	54006	42000	416	1,305	1,305	1,305	-	0.0%
Total Operating Costs				3,674	5,705	5,705	5,705	-	0.0%
Contractual Services									
Contr Svc - Aqua Power	100420	55001	42011	4,427	4,500	4,500	7,500	3,000	66.7%
Total Operating Expenditures				9,226	11,037	11,020	14,020	3,000	27.2%
Total Expenditures - Community Pool				**$ 143,252**	**$ 136,226**	**$ 136,209**	**$ 143,100**	**$ 6,891**	**5.1%**
Expenditures by Program/Function									
Pool			42000	4,799	6,537	6,520	6,520	-	0.0%
Lifeguard			42001	51,004	45,124	45,124	46,552	1,428	3.2%
Pool Director			42002	140	5,169	5,169	5,341	172	3.3%
Pool Supervisor			42003	20,000	16,563	16,563	17,112	549	3.3%
Swim Instructor			42004	41,113	42,829	42,829	44,302	1,473	3.4%
Water Exercise Instructor			42005	10,282	7,654	7,654	7,654	-	0.0%
Lifeguard - School District			42007	8,594	6,500	6,500	6,724	224	3.4%
Supervisor - School District			42008	2,893	1,350	1,350	1,395	45	3.3%
Aqua Zumba			42011	4,427	4,500	4,500	7,500	3,000	66.7%
Total Expenditures by Program/Function - Community Pool				**$ 143,252**	**$ 136,226**	**$ 136,209**	**$ 143,100**	**$ 6,891**	**5.1%**
Revenues									
Master Swim	100420	46720	42010	(135)	-	-	-	-	N/A
Aqua Power	100420	46720	42011	-	3,348	-	4,000	4,000	N/A
Deep Water	100420	46720	42012	7,136	4,263	6,255	6,255	-	0.0%
Gental Movement	100420	46720	42013	1,179	1,440	1,900	1,900	-	0.0%
Program Revenues	100420	46720	42000	430	175	-	-	-	N/A
Swimming Lessons	100420	46731	42000	36,944	36,000	39,136	40,786	1,650	4.2%
Swimming Lessons - Private	100420	46731	42006	982	5,530	-	-	-	N/A
Open Swim	100420	46732	42000	11,435	11,250	9,000	9,000	-	0.0%
Warm Water Therapeutic Core	100420	46733	42014	3,659	3,075	3,075	3,075	-	0.0%
Water Exercise	100420	46733	42000	6,911	6,078	5,875	5,875	-	0.0%
Lifeguard Training	100420	46734	42000	650	480	282	282	-	0.0%
Pool Rental	100420	46735	42000	12,872	12,000	12,000	12,000	-	0.0%
Pool Locker Revenue	100420	46736	42000	8,206	6,035	6,035	6,035	-	0.0%
Total Revenues - Community Pool				**$ 90,268**	**$ 89,674**	**$ 83,558**	**$ 89,208**	**$ 5,650**	**6.8%**
Revenues (under) Expenditures				**$ (52,985)**	**$ (46,552)**	**$ (52,651)**	**$ (53,892)**	**$ (1,241)**	**2.4%**

Department Budget Narrative – Fiscal Year 2027
General Fund
Parks, Recreation, & Forestry: Ashwaubomay Lake - 425

DEPARTMENT MANAGER

Director of Parks, Recreation, and Forestry

DEPARTMENT DESCRIPTION

Ashwaubomay Lake is an outdoor, man-made lake facility providing a swimming and beach experience open to all public during the summer months. This department covers all costs related to the operation and maintenance of Ashwaubomay Lake.

SERVICES PROVIDED

- Lake admissions and concessions operations.
- Lifeguard services at the Lake to all visitors and patrons.
- Lake rentals to public and area organizations.
- General facility supervision and maintenance.

STAFFING

- Ashwaubomay Lake consists of the following part-time positions. All positions may include multiple people depending on participation levels.
  - Lake Supervisor
  - Café Supervisor
  - Lifeguard
  - Concessionaire

2026 ACCOMPLISHMENTS

- Secured, trained, and maintained a full lifeguard and café staff throughout the entire summer despite local area staff shortages. Updated and recertified all staff to new r.24 Red Cross Lifeguarding materials and skills as well as updated WI CPR certifications to new Wisconsin yearly update standards.
- Partnered in two successful food truck rally events offering reduced priced swimming, themed games, and prizes.
- Completed replacement of aging roof.
- Ran fifteen training sessions, Preseason and weekly, to practice emergency procedures, rescues, and scenarios with staff.
- Planned and competed in the fourth annual Wisconsin Park and Recreation Association NEWPRO Lifeguard Competition against fourteen area lifeguard teams. Ashwaubomay brought three full teams to the competition.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget – 3 Yr Avg
Total Attendance	25,730	25,492		
Average Daily Attendance	336	353		
Lake Rentals	20	20		
Total # of Concession Items Sold	14,873	15,187		

2027 OBJECTIVES

- Continue to make any modifications necessary to keep the facility safe, open, and available to the public.
- Enhance and restructure training to energize staff and keep them engaged in learning and emergency practice training.
- Update and replace aging and worn-out rescue tubes, umbrellas, and other rescue tools.
- Continue to evaluate financial numbers and procedures for the Lake's success.
- Replace an aging shower system in the locker rooms.
- Increase lake admission revenue from non-resident daily admission fees increase.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments. Also increased Lake Supervisor budget by $1,000 to allow for more hours worked due to operational needs.
- Operating Supplies: Increased budget by $250 to replace existing Simple Swipe credit card readers used for all admission and concession credit card transactions.
- Fire Alarm/Security Maintenance: Increased Security system budget by $670 to establish an improved cellular service used for alarm system and credit card transactions. This is a one-time installation fee.

- Revenues: Lake Admissions: $10,000 increase in non-resident admission fee revenue from 2027 prince increase.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Parks, Recreation & Forestry: Ashwaubomay Lake - 425

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
WAGES and BENEFITS									
Total Wages				122,601	130,812	127,125	135,000	7,875	6.2%
Total Benefits				9,380	10,008	9,725	10,327	602	6.2%
Total Wages and Benefits				131,981	140,820	136,850	145,327	8,477	6.2%
OPERATING EXPENDITURES									
Personnel Expenditures									
Physical/Psych Exams - Lake	100425	53300	42500	1,152	1,775	930	930	-	0.0%
Operating Costs									
Op Supp - Lake	100425	54002	42500	6,604	6,651	7,230	7,480	250	3.5%
Janitorial Supplies - Lake	100425	54003	42500	902	671	775	775	-	0.0%
Lifeguard Training Supp - Lake	100425	54006	42500	612	813	740	740	-	0.0%
Concession Supplies - Lake	100425	54010	42500	24,660	23,397	23,947	23,947	-	0.0%
Licenses - Lake	100425	54018	42500	495	475	521	521	-	0.0%
Total Operating Costs				33,273	32,007	33,213	33,463	250	0.8%
Maintenance									
Fire Alarm/Security Maint-Lake	100425	56004	42500	161	172	225	895	670	297.8%
Utilities									
Electric - Lake	100425	57001	42500	3,367	3,695	4,162	4,162	-	0.0%
Utility Charges - Lake	100425	57002	42500	27,110	40,000	43,600	43,600	-	0.0%
Total Utilities				30,477	43,695	47,762	47,762	-	0.0%
Total Operating Expenditures				65,063	77,649	82,130	83,050	920	1.1%
Total Expenditures - Ashwaubomay Lake				**$ 197,043**	**$ 218,469**	**$ 218,980**	**$ 228,377**	**$ 9,397**	**4.3%**
Expenditures by Program/Function									
Lifeguard Wages			42501	91,846	96,798	102,143	105,655	3,512	3.4%
Supervisor Wages			42504	14,557	14,751	10,497	11,936	1,439	13.7%
Lifeguard Training Supplies			42500	6,604	6,651	7,230	7,480	250	3.5%
Lake Supplies			42500	1,152	1,775	930	930	-	0.0%
Janitorial Supplies			42500	612	813	740	740	-	0.0%
Fire Extinguisher Testing			42500	24,660	23,397	23,947	23,947	-	0.0%
Licenses			42500	495	475	521	521	-	0.0%
Physical Exams			42500	161	172	225	895	670	297.8%
Electric			42500	3,367	3,695	4,162	4,162	-	0.0%
Water			42500	27,110	40,000	43,600	43,600	-	0.0%
Total Lake				170,563	188,527	193,995	199,866	5,871	3.0%
Concessions									
Café Supervisor Wages			42502	10,887	11,864	9,768	10,104	336	3.4%
Concessionaire Wages			42503	14,691	17,407	14,442	17,632	3,190	22.1%
Concession Supplies			42500	902	671	775	775	-	0.0%
Toal Concessions				26,480	29,942	24,985	28,511	3,526	14.1%
Total Expenditures by Program/Function - Ashwaubomay Lake				**$ 197,043**	**$ 218,469**	**$ 218,980**	**$ 228,377**	**$ 9,397**	**4.3%**
Revenues									
Program Revenues - Lake	100425	46720	42500	6,522	4,715	5,700	5,700	-	0.0%
Concessions - Lake	100425	46721	42500	37,699	38,202	37,700	37,700	-	0.0%
Lake Admissions	100425	46737	42500	120,839	109,268	111,075	121,075	10,000	9.0%
Total Revenues - Ashwaubomay Lake				**$ 165,060**	**$ 152,185**	**$ 154,475**	**$ 164,475**	**$ 10,000**	**6.5%**
Revenues (under) Expenditures				**$ (31,983)**	**$ (66,284)**	**$ (64,505)**	**$ (63,902)**	**$ 603**	**-0.9%**

Department Budget Narrative – Fiscal Year 2027
General Fund
Parks, Recreation, & Forestry: Youth Recreation - 430

DEPARTMENT MANAGER

Director of Parks, Recreation, and Forestry

DEPARTMENT DESCRIPTION

Youth Recreation offers a wide variety of classes, trips, athletics, special events, and services to the Village. We offer a wide range of classes such as dance, tumbling, basketball, soccer and tae kwon do. We offer flag football leagues during the fall. Our Park Program offers children a free and safe place to play at our park system throughout the summer at multiple locations. We also offer a 10-week Summer Day Camp program which includes weekly field trips, swimming time, and trips to our local parks.

SERVICES PROVIDED

- Summer Park Program
- Sports Classes and Leagues
- Summer Day Camp
- Educational Classes
- Bus Trips
- Special Events

STAFFING

- Youth Recreation consists of the following part-time positions. All positions may include multiple people depending on participation levels.
  - Park Leader
  - Program Supervisor
  - Program Instructor
  - Day Camp Leader

2026 ACCOMPLISHMENTS

- Hosted our first ever Bingo and a Blockbuster event when families came to Klipstine Park to play candy bingo and watch the movie E.T.
- Had another sold out summer of day camp registrations with 581 total spots filled during the 10-week program.
- Offered four neighborhood special events at Fort Howard, Smith, Waterford, and Sand Acres Parks. Approximately 1,200 residents attended the events.
- Successfully added a new Park Program location at Mike Vann Park that was well attended and consolidated a split Canterbury/Argonne site to just using Canterbury.
- Grew existing dance program participation and successfully added middle school dance programs.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget*
Day Camp Attendees	580	596	581	590
Park Program Attendees	2,946	3,101	3239	3239
Youth Special Events	9	8	10	10

- ***Average of years measured***

2027 OBJECTIVES

- Look for new Day Camp activities and trips to keep program exciting and fresh. Collaborate with staff to continue successful and positive upward program trending.
- Work with our new day camp coordinator to ensure a smooth transition and maintain the programs successful reputation.
- Increase day camp revenue through a $10 price per week increase to help offset rising trip expenses.
- Continue seeking community partnerships to offer expanded programming opportunities to residents.
- Find new innovative ways to hire staff for programs in a difficult job market.
- Revamp Rookie and Tot Football programs after ending flag football leagues due to market oversaturation.
- Evaluate community needs and opportunities for youth programming.
- Reduce park playground staff expenses through elimination of 2 playground leader positions. Pioneer Park will no longer be a park program site, and Fort Howard will go from having 2 staff down to 1.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments.
- Wages and Benefits: $9,698 decrease in park program wages and benefits due to eliminating two playground leader positions.
- Physical/Psych Exams: $200 increase based on 2026 actuals due to updated hiring pre-employment screening.
- Operational Supplies-Dance: $500 increase due to consolidating the dance and pom poms budget down to one line item.
- Operational Supplies-Pom Poms: $500 decrease due to consolidating the dance and pom poms budget down to one line item.
- Contracted Services – Bus Trip/Other: $1,500 decrease due to no longer offer youth bus trips. This results in a decrease in budgeted revenue of $1,875.
- Contracted Services – Bus Trip/Playground: $1,000 decrease due to no longer offer playground program bus trips. This results in a decrease in budgeted revenue of $1,824.

- Program Revenues – Dance: $1,040 increase with Pom Poms revenues being consolidated into one line item and then adjusted based off 2026 actuals.
- Program Revenue – Pom Poms: $1,360 decrease with Pom Poms revenue being consolidated into the dance revenue line.
- Program Revenue -Youth New Program: $2,340 decrease in forecasted revenue to represent past year actuals more closely. This results in a decrease in the staff wage expenses.
- Program Revenue – Rookie Basketball: $670 increase in forecasted revenue based on 2026 actuals.
- Program Revenue – Rookie Football: $1,475 decrease in forecasted revenue based on 2026 actuals. This results in a decrease in the staff wage expenses.
- Program Revenue – Rookie T-Ball: $670 decrease in forecasted revenue based on 2026 actuals. This results in a decrease in the staff wage expenses.
- Program Revenue – Rookie Soccer: $550 decrease in forecasted revenue based on 2026 actuals. This results in a decrease in the staff wage expenses.
- Program Revenue – Day Camp: $6,354 increase in forecasted revenue based on 2027 price changes.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Parks, Recreation & Forestry: Youth Recreation - 430

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
WAGES & BENEFITS									
Total Wages				116,385	130,061	142,399	136,138	(6,261)	-4.4%
Total Benefits				8,903	9,951	10,892	10,417	(475)	-4.4%
Total Wages and Benefits				125,289	140,012	153,291	146,555	(6,736)	-4.4%
OPERATING EXPENDITURES									
Personnel Expenditures									
Mileage Reimb - Day Camp	100430	53002	43018	-	-	100	100	-	0.0%
Phys/Psych Exams - Park Prog	100430	53300	43001	1,431	1,635	1,500	1,700	200	13.3%
Total Personnel Expenditures				1,431	1,635	1,600	1,800	200	12.5%
Operating Costs									
Op Supp - Special Events	100430	54002	40001	4,230	5,400	6,400	6,400	-	0.0%
Op Supp - Park Program Supp	100430	54002	43001	1,966	2,500	3,500	3,500	-	0.0%
Op Supp - Dance	100430	54002	43002	951	1,425	2,850	3,350	500	17.5%
Op Supp - Pom Pons	100430	54002	43004	(371)	500	500	-	(500)	-100.0%
Op Supp - Youth Tennis	100430	54002	43006	142	-	300	300	-	0.0%
Op Supp - Youth New Programs	100430	54002	43007	650	650	1,200	1,200	-	0.0%
Op Supp - Todd&Pre-School Prog	100430	54002	43011	-	-	300	300	-	0.0%
Op Supp - Neighborhood Events	100430	54002	43012	840	3,133	1,000	1,000	-	0.0%
Op Supp - Rookie Basketball	100430	54002	43013	-	100	100	100	-	0.0%
Op Supp - Rookie Football	100430	54002	43014	50	100	100	100	-	0.0%
Op Supp - Rookie T-Ball	100430	54002	43016	44	100	100	100	-	0.0%
Op Supp - Rookie Soccer	100430	54002	43017	-	100	100	100	-	0.0%
Op Supp - Day Camp	100430	54002	43018	3,781	3,585	5,000	5,000	-	0.0%
Program/Trip Expense - DayCamp	100430	54015	43018	9,027	10,710	9,000	9,000	-	0.0%
Total Operating Costs				21,312	28,303	30,450	30,450	-	0.0%
Contractual Services									
Contr Svc - Special Events	100430	55001	40001	3,883	5,000	5,000	5,000	-	0.0%
Contr Svc - Bus Trip - Other	100430	55001	40002	-	-	1,500	-	(1,500)	-100.0%
Contr Svc - Bus Trip-Playgrnd	100430	55001	43010	460	-	1,000	-	(1,000)	-100.0%
Contr Svc - NeighborhoodEvents	100430	55001	43012	4,208	3,500	3,500	3,500	-	0.0%
Contr Svc - Day Camp	100430	55001	43018	211	-	-	-	-	N/A
Total Contractual Services				8,761	8,500	11,000	8,500	(2,500)	-22.7%
Total Operating Expenditures				31,504	38,438	43,050	40,750	(2,300)	-5.3%
Total Expenditures - Youth Recreation				**$ 156,793**	**$ 178,450**	**$ 196,341**	**$ 187,305**	**$ (9,036)**	**-4.6%**
Expenditures by Program									
Special Events			40001	8,251	10,445	13,849	13,934	85	0.6%
Other Bus Trips			40002	-	-	1,500	-	(1,500)	-100.0%
Park Program			43001	3,397	4,135	5,000	5,200	200	4.0%
Dance			43002	11,172	8,925	12,345	14,207	1,862	15.1%
Tae Kwon Do			43003	2,366	1,741	2,860	2,915	55	1.9%
Pom Pons			43004	(371)	500	500	-	(500)	-100.0%
Youth Tennis			43006	762	1,277	1,427	1,699	272	19.1%
Youth New Programs			43007	650	650	3,078	1,686	(1,392)	-45.2%
Park Leader			43008	40,363	45,042	46,859	38,792	(8,067)	-17.2%
Program Assistant			43009	15,650	21,683	21,943	22,671	728	3.3%
Playground Bus Trips			43010	460	-	1,000	-	(1,000)	-100.0%
Toddler & Pre-School Programs			43011	-	-	300	300	-	0.0%
Neighborhood Events			43012	5,047	6,633	4,500	4,500	-	0.0%
Rookie Basketball			43013	276	907	1,114	1,150	36	3.2%
Rookie Football			43014	918	1,446	1,791	1,266	(525)	-29.3%
Youth Football			43015	-	-	282	292	10	3.5%

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Parks, Recreation & Forestry: Youth Recreation - 430

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
Rookie T-Ball			43016	94	787	1,325	1,051	(274)	-20.7%
Rookie Soccer			43017	-	1,121	2,141	1,051	(1,090)	-50.9%
Day Camp			43018	67,757	73,158	74,527	76,591	2,064	2.8%
Total Expenditures by Program - Youth Recreation				**$ 156,793**	**$ 178,450**	**$ 196,341**	**$ 187,305**	**$ (9,036)**	**-4.6%**
Revenues									
Prog Rev - Special Events	100430	46720	40001	377	2,680	3,482	3,482	-	0.0%
Prog Rev - Bus Trip - Other	100430	46720	40002	-	-	1,875	-	(1,875)	-100.0%
Prog Rev - Dance	100430	46720	43002	7,025	7,490	11,490	12,530	1,040	9.1%
Prog Rev - Dance	100430	46720	43002	-	260	-	-	-	N/A
Prog Rev - Tae Kwon Do	100430	46720	43003	4,536	2,200	3,741	3,741	-	0.0%
Prog Rev - Pom Pons	100430	46720	43004	-	-	1,360	-	(1,360)	-100.0%
Prog Rev-Youth FlagFootball(H)	100430	46720	43005	5	-	-	-	-	N/A
Prog Rev - Youth Tennis	100430	46720	43006	1,940	1,505	1,500	1,500	-	0.0%
Prog Rev - Youth New Programs	100430	46720	43007	505	50	3,840	1,500	(2,340)	-60.9%
Prog Rev - Bus Trip-Playground	100430	46720	43010	105	-	1,824	-	(1,824)	-100.0%
Prog Rev - Toddler/PreSch Prog	100430	46720	43011	445	580	1,200	1,200	-	0.0%
Prog Rev - Rookie Basketball	100430	46720	43013	1,888	2,240	1,580	2,250	670	42.4%
Prog Rev - Rookie Football	100430	46720	43014	1,335	1,080	2,675	1,200	(1,475)	-55.1%
Prog Rev - Rookie T-Ball	100430	46720	43016	1,250	1,225	1,800	1,200	(600)	-33.3%
Prog Rev - Rookie Soccer	100430	46720	43017	1,290	1,315	1,900	1,350	(550)	-28.9%
Prog Rev - Day Camp	100430	46720	43018	84,692	86,950	87,181	93,535	6,354	7.3%
Total Revenues - Youth Recreation				**$ 105,393**	**$ 107,575**	**$ 125,448**	**$ 123,488**	**$ (1,960)**	**-1.6%**
Revenues (under) Expenditures				**$ (51,400)**	**$ (70,875)**	**$ (70,893)**	**$ (63,817)**	**$ 7,076**	**-10.0%**

Department Budget Narrative – Fiscal Year 2027

General Fund

Parks, Recreation, & Forestry: Co-Sponsored Recreation - 435

DEPARTMENT MANAGER

Director of Parks, Recreation, and Forestry

DEPARTMENT DESCRIPTION

The Village partners with seven different organizations to provide programming for over 1,000 children each year. These are: Ashwaubenon Youth Baseball, Ashwaubenon Youth Soccer, Ashwaubenon Girls Softball, Ashwaubenon Wrestling Club, Ashwaubenon Special Children's, Ashwaubenon Swim Club, and Ashwaubenon Youth Football. The partnership provides partial funding for equipment/wages, free facility uses and upkeep, and insurance coverage. Staff will attend organization meetings as needed to provide guidance and direction.

SERVICES PROVIDED

- Funding assistance for equipment, wages, payroll services, and liability insurance coverage.
- Complementary Community Center use for desired monthly meetings.
- Upkeep, grooming or preparation of respective Village facilities.
- Staff liaison attends co-sponsored board meetings to offer guidance with program concerns

STAFFING

- Co-Sponsored Recreation consists of the following part-time positions. All positions may include multiple people depending on participation levels.
  - Instructor / Aid
  - Ashwaubenon Youth Baseball (AYB) Umpire
  - Swim Club Lifeguard

2026 ACCOMPLISHMENTS

- Reviewed non-resident participant policy. Organizations are now able to determine if they would like to accept non-residents in lieu of Village provided dollars for operating supplies.
- Worked with the Ashwaubenon Swim Club to allow acceptance of non-residents in lieu of financial support in the amount of $2,338.
- Rebuilt the dugout roofs on Diamond 5 (D5) at Pioneer Park. Changed out the infield material on D5 with material purchased by Ashwaubenon Girls Softball. Reformed the D5 infield lip to proper configuration.
- Completed fencing improvements at both Ashwaubomay and Pioneer Park diamonds.
- Successfully transitioned to a new leader for the Special Children's Program after the start of the season.
- Help transition newly elected leaders in softball, football, and baseball.

2027 OBJECTIVES

- Work with Ashwaubenon Youth Soccer to formulate scheduling / site changes necessitated by the proposed Public Works maintenance garage expansion.
- Continue to evaluate non-resident participation on an annual basis.
- Partner with organizations to maintain and improve athletic facilities.
- Work with select co-sponsor organizations to create short and long-range capital project plans.

BUDGET SUMMARY

- Wages and Benefits: All wage increases over allotted amounts are charged back to the respective organizations.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Parks, Recreation & Forestry: Co-Sponsored Recreation - 435

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	Old GL NUMBER	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
WAGES & BENEFITS										
Wages										
Total Wages					98,715	81,507	88,595	89,171	576	0.7%
Total Benefits					7,552	6,237	6,778	6,822	44	0.6%
Total Wages and Benefits					106,267	87,744	95,373	95,993	620	0.7%
OPERATING EXPENDITURES										
Personnel Expenditures										
Phys/Psych Exams - Site Sup	100435	53300	44003	100-5527-8300-4651	180	142	360	360	-	0.0%
Operating Costs										
Op Supp - AYB	100435	54002	43502	100-5527-6101-4481	6,366	4,318	3,000	3,000	-	0.0%
Op Supp - AGSA	100435	54002	43503	100-5527-6101-4482	5,750	5,750	5,750	5,750	-	0.0%
Op Supp - Youth Football Assoc	100435	54002	43504	100-5527-6101-4483	2,346	2,346	2,346	2,346	-	0.0%
Op Supp - AYSA	100435	54002	43505	100-5527-6101-4484	4,000	4,000	4,000	4,000	-	0.0%
Op Supp - Wrestling Club	100435	54002	43506	100-5527-6101-4485	427	427	427	427	-	0.0%
Total Operating Costs					18,888	16,841	15,523	15,523	-	0.0%
Contractual Services										
P&L Insurance - Site Supers	100435	55002	44003	100-5527-8330-4651	3,532	3,642	4,300	4,300	-	0.0%
Total Operating Expenditures					22,600	20,625	20,183	20,183	-	0.0%
Total Expenditures - Co-Sponsored Recreation					**$ 128,867**	**$ 108,369**	**$ 115,556**	**$ 116,176**	**$ 620**	**0.5%**
Expenditures by Program										
Special Childrens Program			43501	4480	12,718	13,023	15,712	16,332	620	3.9%
Ashwaubenon Youth Baseball			43502	4481	27,438	14,449	18,071	18,071	-	0.0%
Ashwaubenon Girls Softball Association			43503	4482	5,750	5,750	5,750	5,750	-	0.0%
Ashwaubenon Youth Football			43504	4483	2,346	2,346	2,346	2,346	-	0.0%
Ashwaubenon Soccer Club			43505	4484	4,000	4,000	4,000	4,000	-	0.0%
Ashwaubenon Wrestling Club			43506	4485	427	427	427	427	-	0.0%
Ashwaubenon Swim Club			43507	4486	72,476	64,590	64,590	64,590	-	0.0%
Physicals/Psych Exams		53300		8300	180	142	360	360	-	0.0%
Insurance		55002		8330	3,532	3,642	4,300	4,300	-	0.0%
Total Expenditures by Program - Co-Sponsored Recreation					**$ 128,867**	**$ 108,369**	**$ 115,556**	**$ 116,176**	**$ 620**	**0.5%**
Revenues										
Labor/Svc Reimb - AYB	100435	46900	43502	100-5527-4568-4481	25,134	11,449	15,071	15,071	-	0.0%
Labor/Svc Reimb - Swim Club	100435	46900	43507	100-5527-4568-4486	75,333	64,590	64,590	64,590	-	0.0%
Total Revenues - Co-Sponsored Recreation					**$ 100,466**	**$ 76,039**	**$ 79,661**	**$ 79,661**	**$ -**	**0.0%**
Revenues (under) Expenditures					**$ (28,401)**	**$ (32,330)**	**$ (35,895)**	**$ (36,515)**	**$ (620)**	**$ (0)**

Department Budget Narrative – Fiscal Year 2027
General Fund
Parks, Recreation, & Forestry: Adult Recreation - 440

DEPARTMENT MANAGER

Director of Parks, Recreation, and Forestry

DEPARTMENT DESCRIPTION

Adult Recreation offers a wide variety of classes, athletic leagues, and services to the Community. We partner with local organizations/experts to offer instructional classes such as card making, dance, flower arranging, and pickleball. We offer a wide variety of fitness classes for all ages and abilities. Our senior programming provides several educational classes and community services including Meals on Wheels.

SERVICES PROVIDED

- Instructional Classes
- Educational Senior Classes
- Meals on Wheels
- Bus Trips
- Athletic Leagues
- Fitness Classes.

STAFFING

- Adult Recreation consists of the following part-time positions. All positions may include multiple people depending on participation levels.
    - Program Supervisor
    - Softball Umpire

2026 ACCOMPLISHMENTS

- Hosted a successful 21st season of seven Summer Concerts on Wednesdays at Klipstine Park utilizing our new bandshell. Solicited sponsors to fully cover band costs of all seven concerts.
- Offered four food truck rallies in the eighth year of the event-series at Ashwaubomay Park. Expenses were covered by sponsorship and event revenue.
- Successfully ran a 14-team adult slow-pitch league on Monday evenings despite declining softball participation nationally.
- Increased our summer modified league from twenty-four teams to twenty-eight teams on Tuesday evenings. Our league was the only sanctioned league in Wisconsin.
- Organized a 15-team fall modified adult softball league on Tuesday evenings and a 4-team modified coed league on Wednesdays.
- Successful new programs included the Bluegrass & BBQ concert, expanded Lunch & Learn offerings, local facility tours, a wide variety of art/craft classes, and expanded educational classes.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Adult Softball Teams – Slow Pitch	15	13	14	14
Adult Softball Teams – Modified	16	24	28	28
Adult Softball Teams – Fall	5	14	19	19
Adult Special Events	13	14	15	15

2027 OBJECTIVES

- Develop a broader senior programming offering with our senior programming coordinator.
- Continue to maximize growth in modified softball leagues and investigate other potential league offerings.
- Seek out new partnerships and sponsors to maximize event and programming opportunities.
- Continue to evolve food truck rallies to keep the events fresh and exciting.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments.
- Wages and Benefits: Increase in wages and FICA taxes for softball umpires and site supervisors due to increased number of games with growing league sizes.
- Physical/Psych Exams: $200 increase based on 2026 actuals due to more thorough pre-employment screening.
- Operating Supplies – Senior Citizens: $2,000 increase in senior programming operational supplies due to increased offerings. Cost is offset by additional registration and sponsorship revenue.
- Operating Supplies- Pickleball: $200 decrease based on 2026 actuals based on less pickleball programing. This results in a $960 decrease in pickleball revenue.
- Operating Supplies – Adult Softball: $2,500 increase in operational supplies due to increase in modified league registrations. Additional revenue of $4,498 exceeds increase in expenses.
- Operating Supplies- Fitness: $300 decrease due to program offerings being more established.
- Operating Supplies-Rummage Sale: 1 year increase of $500 due to needing to purchase more yard signs in bulk.
- Contracted Services – Fitness: $500 decrease due to decreased class offerings. This results in a $1,000 decrease in adult fitness revenue.

- Revenue- Adult New Programs: $900 decrease in revenue based on previous year’s actuals that also results in a decrease in the staff wage expenses.
- Revenue- Bean Bag: $200 decrease in revenue based on previous year’s actuals with declining participation.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Parks, Recreation & Forestry: Adult Recreation - 440

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
WAGES & BENEFITS									
Total Wages				16,190	22,498	21,465	22,679	1,214	5.7%
Total Benefits				1,239	1,721	1,642	1,734	92	5.6%
Total Wages and Benefits				17,429	24,219	23,107	24,413	1,306	5.7%
OPERATING EXPENDITURES									
Personnel Expenditures									
Phys/Psych Exam-SeniorCitizens	100440	53300	44001	228	187	-	200	200	N/A
Operating Costs									
Op Supp - Food Truck Rally	100440	54002	40003	7,708	7,904	9,000	9,000	-	0.0%
Op Supp - Senior Citizens	100440	54002	44001	9,673	7,000	7,000	9,000	2,000	28.6%
Op Supp - Pickleball	100440	54002	44002	-	304	500	300	(200)	-40.0%
Op Supp - Adult SummerSoftball	100440	54002	44004	4,794	7,160	4,500	7,000	2,500	55.6%
Op Supp - Fitness	100440	54002	44005	-	-	500	200	(300)	-60.0%
Op Supp - Adult New Programs	100440	54002	44007	735	750	1,000	1,000	-	0.0%
Op Supp - Bean Bag League	100440	54002	44008	110	25	200	200	-	0.0%
Op Supp - Card Making	100440	54002	44009	1,851	1,750	2,000	2,000	-	0.0%
Op Supp - Rummage Sale	100440	54002	44014	-	111	-	500	500	N/A
Prog/Trip Exp -Senior Citizens	100440	54015	44001	2,771	3,200	3,200	3,200	-	0.0%
Total Operating Costs				27,641	28,204	27,900	32,400	4,500	16.1%
Contractual Services									
Contr Svc - Food Truck Rally	100440	55001	40003	6,810	7,560	8,500	8,500	-	0.0%
Contr Svc - Senior Citizens	100440	55001	44001	275	1,225	1,000	1,000	-	0.0%
Contr Svc - Fitness	100440	55001	44005	4,577	3,500	3,500	3,000	(500)	-14.3%
Contr Svc - Adult New Programs	100440	55001	44007	300	-	-	-	-	N/A
Contr Svc - Summer Concerts	100440	55001	44012	6,325	6,520	6,400	6,400	-	0.0%
Total Contractual Services				18,287	18,805	19,400	18,900	(500)	-2.6%
Total Operating Expenditures				46,156	47,196	47,300	51,500	4,200	8.9%
Total Expenditures - Adult Recreation				**$ 63,585**	**$ 71,415**	**$ 70,407**	**$ 75,913**	**$ 5,506**	**7.8%**
Expenditures by Program									
Food Truck Rally			40003	14,518	15,464	17,500	17,500	-	0.0%
Senior Citizens			44001	12,947	11,612	11,200	13,400	2,200	19.6%
Pickleball			44002	-	304	500	300	(200)	-40.0%
Site Supervisors			44003	-	-	3,616	3,741	125	3.5%
Adult Summer Softball			44004	9,036	11,735	4,500	7,000	2,500	55.6%
Fitness			44005	4,577	4,846	7,010	6,302	(708)	-10.1%
Adult New Programs			44007	2,553	1,103	1,000	1,583	583	58.3%
Bean Bag League			44008	110	25	500	511	11	2.2%
Card Making			44009	1,851	1,750	2,000	2,000	-	0.0%
Umpire-Slowpitch			44010	4,707	14,801	3,466	3,580	114	3.3%
Umpire-Modified			44011	6,961	3,144	12,715	13,096	381	3.0%
Summer Concerts			44012	6,325	6,520	6,400	6,400	-	0.0%
Rummage Sale			44014	-	111	-	500	500	N/A
Total Expenditures by Program - Adult Recreation				**$ 63,585**	**$ 71,415**	**$ 70,407**	**$ 75,913**	**$ 5,506**	**7.8%**
Revenues									
Prog Rev - Bus Trip - Other	100440	46720	40002	2,755	3,975	3,000	3,000	-	0.0%
Prog Rev - Food Truck Rally	100440	46720	40003	13,698	14,570	21,000	21,000	-	0.0%
Prog Rev - Senior Citizens	100440	46720	44001	8,313	9,365	9,365	11,365	2,000	21.4%
Prog Rev - Pickleball	100440	46720	44002	200	-	960	-	(960)	-100.0%
Prog Rev - AdultSummerSoftball	100440	46720	44004	21,563	22,948	21,562	26,060	4,498	20.9%
Program Revenues	100440	46720	44005	10,252	9,497	12,497	11,497	(1,000)	-8.0%
Prog Rev - Adult Tennis (H)	100440	46720	44006	-	40	-	-	-	N/A
Prog Rev - Adult New Programs	100440	46720	44007	280	195	2,400	1,500	(900)	-37.5%
Prog Rev - Bean Bag League	100440	46720	44008	-	-	400	200	(200)	-50.0%
Prog Rev - Card Making	100440	46720	44009	2,339	2,250	2,500	2,500	-	0.0%
Prog Rev - Monthly Fee Prog	100440	46720	44015	6,825	6,367	10,000	10,000	-	0.0%
Soda Sales	100460	46722		1,382	1,106	-	-	-	N/A
Concerts In The Park	100440	46723	44012	3,950	6,770	6,400	6,400	-	0.0%
Community Gardens	100440	46724	44013	1,285	1,185	1,250	1,250	-	0.0%
Rummage Sale	100440	46725	44014	792	864	906	906	-	0.0%
Commuity Center Maintenance	100460	46740		2,493	1,315	-	-	-	N/A
Total Revenues - Adult Recreation				**$ 76,126**	**$ 80,447**	**$ 92,240**	**$ 95,678**	**$ 3,438**	**$ (2)**
Revenues over Expenditures				**$ 12,540**	**$ 9,032**	**$ 21,833**	**$ 19,765**	**$ (2,068)**	**-9.5%**

Department Budget Narrative – Fiscal Year 2027
General Fund
Parks, Recreation, & Forestry: Park Maintenance - 450

DEPARTMENT MANAGER

Director of Parks, Recreation, & Forestry

DEPARTMENT DESCRIPTION

The Parks Maintenance department is responsible for the upkeep and maintenance of 22 parks (300 acres) and all related facilities/buildings, over 13 miles of trails, athletic fields used by both the public and the Ashwaubenon School District (ASD), and multiple associated facilities.

SERVICES PROVIDED

- Park capital projects and upgrade installations.
- Maintenance of fourteen picnic shelters.
- Grooming and maintenance of sixteen baseball and softball diamonds, and maintenance of twelve athletic fields.
- Maintenance and upkeep of thirty-three court (basketball, tennis, pickle ball) areas.
- General upkeep of 300 acres of parkland and over thirteen miles of trails.
- Facility maintenance; including parks, marina piers, storage buildings, Ashwaubenon School District playgrounds, trailheads, and other facilities.
- Grass cutting and trimming of parks, trails, Village medians, select Ashwaubenon School District properties, and other Village locations.
- Set-up and breakdown of all food truck rallies, concerts, and other special events.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Park Foreman	1.00	1.00	1.00	1.00
Park Maintenance Worker I	1.75	1.75	1.75	1.75
Total	**2.75**	**2.75**	**2.75**	**2.75**
Park Maintenance Seasonal Part-Time	*As Needed*	*As Needed*	*As Needed*	*As Needed*
Park Maintenance Summer Part-Time	*8.00*	*8.00*	*8.00*	*8.00*

Staffing Notes:

1. One Park Maintenance Worker I position is allocated 100% to the Park Maintenance budget.
2. The second Park Maintenance Worker I position is allocated to the Park Maintenance (25%), Community Center (50%), and Forestry (25%) departments.
3. The third Park Maintenance Worker I position is allocated to the Park Maintenance (50%) and Forestry (50%) departments.

2026 ACCOMPLISHMENTS

- Park maintenance staff completed multiple capital projects in-house to minimize growing contractor costs. This included parts of the Ashwaubomay River Trail extension, ball diamond dugout re-roofing, refurbishment of diamond P-5 at Pioneer, installation of the Canterbury Park playground, and installation of shade structure at Klipstine Park.
- Collaborated with the Ashwaubenon School District, installing playground additions at both Pioneer and Valley View Elementary Schools.
- Successfully staged and broke down over twenty special events, including the BLAST, food truck rallies, summer concerts, neighborhood nights, and baseball & softball tournaments.
- Maintained and prepared baseball, softball, and soccer fields for over 1,600 games and practices in 2026.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Acreage	296	296	297	297
Parks	21	21	22	22
Baseball / Softball Diamonds	16	16	16	16
Basketball Courts	11	11	11	11
Tennis Courts	18	18	18	18
Volleyball Courts	4	4	4	4
Soccer Fields	12	12	12	12
Cricket Field	1	1	1	1
Pickleball Courts	6	6	6	6
Community Garden	1	1	1	1

2027 OBJECTIVES

- Park projects will primarily focus on repair and replacement of current amenities. This includes Ashwaubomay Park playground equipment, the northern section of the Ashwaubomay River Trail, Ashwaubomay Lake showers, and tennis/basketball court improvements.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
- Wages & Benefits: Eliminated 1 summer park maintenance staffer to meet requested reductions (-$9,327).
- Shoe Allowance: Increased to match revised Village Policy Handbook.
- Physical/Psych Exams: Increased to match actual trend.
- Janitorial Supplies: Increased $900 due to increased usage at parks.
- Athletic Field Supplies: Decreased budget $1,866 to match actual 2027 needs.
- Gas & Oil: Budget increased to match actual trend.
- Contracted Services: Increased $2,087 to cover annual price increases. This line includes trash dumpster services.
- Equipment Use Charge: Increased $15,447 to reflect projected 2027 depreciation charges. This depreciation charge includes all Parks & Recreation fleet vehicles (not Forestry).
- Electric: Budget increased to match actual trend.
- Utility Charges: Increased budget to account for utility rate increases and actual trend.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Parks, Recreation & Forestry: Park Maintenance - 450

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages								
Wages			319,433	340,652	340,529	346,162	5,633	1.7%
Overtime	100450	51100	6,600	375	375	2,875	2,500	666.7%
Total Wages			326,032	341,027	340,904	349,037	8,133	2.4%
Benefits								
FICA	100450	52210	24,265	26,080	26,080	26,701	621	2.4%
Health Insurance	100450	52220	51,706	37,605	50,851	48,237	(2,614)	-5.1%
Dental Insurance	100450	52225	2,831	3,176	3,176	3,225	49	1.5%
Life Insurance	100450	52230	385	590	590	853	263	44.6%
Retirement	100450	52250	13,457	17,030	17,030	18,364	1,334	7.8%
Total Benefits			92,643	84,481	97,727	97,380	(347)	-0.4%
Total Wages and Benefits			418,676	425,508	438,631	446,417	7,786	1.8%
OPERATING EXPENDITURES								
Personnel Expenditures								
Shoe Allowance	100450	53201	920	840	800	1,200	400	50.0%
Physical/Psych Exams	100450	53300	1,868	1,578	650	1,578	928	142.8%
Total Personnel Expenditures			2,788	2,418	1,450	2,778	1,328	91.6%
Operating Costs								
Operational Supplies	100450	54002	3,601	3,000	3,000	3,000	-	0.0%
Janitorial Supplies	100450	54003	2,939	5,074	4,300	5,200	900	20.9%
Athletic Field Supplies	100450	54011	41,495	41,754	41,754	39,888	(1,866)	-4.5%
Gas & Oil	100450	54014	25,260	32,500	27,500	30,060	2,560	9.3%
Total Operating Costs			73,295	82,328	76,554	78,148	1,594	2.1%
Contractual Services								
Contracted Services	100450	55001	12,503	11,247	11,247	13,334	2,087	18.6%
Equipment Rental	100450	55019	10,854	11,110	11,110	11,110	-	0.0%
Equipment Use Charge	100450	55026	65,262	78,534	78,534	93,981	15,447	19.7%
Total Contractual Services			88,619	100,891	100,891	118,425	17,534	17.4%
Maintenance								
Building & Equipment Repairs	100450	56002	55,838	52,249	50,600	50,600	-	0.0%
Vehicle Repairs	100450	56009	27,059	33,950	15,742	15,742	-	0.0%
Total Maintenance			82,896	86,199	66,342	66,342	-	0.0%
Utilities								
Electric	100450	57001	42,294	53,397	50,400	55,000	4,600	9.1%
Utility Charges	100450	57002	26,878	30,288	20,681	33,014	12,333	59.6%
Total Utilities			69,172	83,685	71,081	88,014	16,933	23.8%
Total Operating Expenditures			316,770	355,521	316,318	353,707	37,389	11.8%
Total Expenditures - Park Maintenance			**$ 735,446**	**$ 781,029**	**$ 754,949**	**$ 800,124**	**$ 45,175**	**6.0%**

Department Budget Narrative – Fiscal Year 2027

General Fund

Parks, Recreation, & Forestry: Community Center - 460

DEPARTMENT MANAGER

Director of Parks, Recreation, and Forestry

DEPARTMENT DESCRIPTION

The Ashwaubenon Community Center is a public facility where recreational programming is provided to Village residents. The facility hosts many senior classes and events. The facility also is available for residents and business to rent for private functions. The center is host to meetings for our co-sponsored groups and community organizations. It is also the home of the Parks, Recreation & Forestry Department staff and offices.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Park Maintenance Worker I	0.50	0.50	0.50	0.50
Supervisor	0.60	0.60	0.60	0.60
Weekend Event Staffing	Part-Time	Part-Time	Part-Time	Part-Time
Total	**1.10**	**1.10**	**1.10**	**1.10**

Staffing Note:

1. Park Maintenance Worker I position is allocated to Park Maintenance (25%), Community Center (50%), and Forestry (25%).

2026 ACCOMPLISHMENTS

- Continued to purchase new tables as part of ongoing table replacement schedule.
- Expanded class sizes in many existing programs and activities due to increased demand.
- A continued preferred meeting space to socialize inside and outside for coffee, lunches, and card games.
- Opened the new bandshell which has already been utilized for concerts, bingo, and scout bridging ceremonies.
- Installed new shade structures to provide shade due to the loss of trees in the park.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 YTD 7/31/26	2027 Budget
Paid Permits – Residents	238	216	130	248
Paid Permits – Non-Residents	10	8	7	10
Number of Community Center Rentals	385	348	211	390

2027 OBJECTIVES

- Continue to revise rental policies and procedures to protect the facility and minimize damage or cleaning issues.
- Maximize and balance facility utilization through existing programming, new programming opportunities, rentals, and community-based organization usage.
- Continue to replace old and worn out Grand Park Room chairs as the budget allows.
- Create new programming opportunities with the newly built bandshell located in Klipstine Park.
- Replace conference room tv that is no longer working.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
- Building & Equipment Repairs: One time increase of $3,500 to replace conference room television.
- Fire Alarm/Security Maintenance: $600 increase based on 2026 actuals and rising testing costs.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Parks, Recreation & Forestry: Community Center - 460

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages								
Wages			73,603	74,358	74,358	77,457	3,099	4.2%
Overtime	100460	51100	7	125	125	125	-	0.0%
Total Wages			73,609	74,483	74,483	77,582	3,099	4.2%
Benefits								
FICA	100460	52210	5,545	5,698	5,698	5,934	236	4.1%
Health Insurance	100460	52220	12,325	11,832	12,627	12,344	(283)	-2.2%
Dental Insurance	100460	52225	814	849	849	878	29	3.4%
Life Insurance	100460	52230	34	43	43	45	2	4.7%
Retirement	100460	52250	2,451	2,646	2,646	2,809	163	6.2%
Total Benefits			21,169	21,068	21,863	22,010	147	0.7%
Total Wages and Benefits			94,778	95,551	96,346	99,592	3,246	3.4%
OPERATING EXPENDITURES								
Personnel Expenditures								
Physical/Psych Exams	100460	53300	78	-	-	-	-	N/A
Operating Costs								
Operational Supplies	100460	54002	10,047	5,700	5,700	5,700	-	0.0%
Janitorial Supplies	100460	54003	8,240	8,000	8,000	8,000	-	0.0%
Concession Supplies	100460	54010	552	1,000	1,000	1,000	-	0.0%
Total Operating Costs			18,839	14,700	14,700	14,700	-	0.0%
Contractual Services								
Cleaning Contract	100460	55013	2,356	3,000	3,000	3,000	-	0.0%
Maintenance								
Building & Equipment Repairs	100460	56002	2,328	7,000	7,000	10,500	3,500	50.0%
Fire Alarm/Security Maint	100460	56004	2,680	2,192	2,000	2,600	600	30.0%
Total Maintenance			5,008	9,192	9,000	13,100	4,100	45.6%
Utilities								
Electric	100460	57001	22,638	28,967	25,307	25,307	-	0.0%
Utility Charges	100460	57002	6,033	6,712	6,337	6,337	-	0.0%
Television	100460	57006	1,811	1,660	1,660	1,660	-	0.0%
Total Utilities			30,482	37,339	33,304	33,304	-	0.0%
Total Operating Expenditures			56,764	64,231	60,004	64,104	4,100	6.8%
Total Expenditures - Community Center			**$ 151,542**	**$ 159,782**	**$ 156,350**	**$ 163,696**	**$ 7,346**	4.7%

DEPARTMENT MANAGER

Director of Parks, Recreation, and Forestry

DEPARTMENT DESCRIPTION

The Performing Arts Center department funds the Village's share of the cost of the PAC manager and technical assistant positions. The overall personnel services costs of the position are split 50/50 with the Ashwaubenon School District. The primary function of these positions is to manage the use of the facility.

SERVICES PROVIDED

- Management of Performing Arts Center.
- Training of Performing Arts Center staff.

STAFFING

- The Performing Arts Center manager and technical assistant positions are paid through the Ashwaubenon School District payroll process. The Village is then invoiced monthly by the school district for 50% of those personnel costs.

2027 OBJECTIVES

- Continue planning and management of all PAC events.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Parks, Recreation & Forestry: Performing Arts Center - 465

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
OPERATING EXPENDITURES								
Personnel Expenditures								
Training, Conferences & Travel	100465	53001	10,883	10,000	12,000	12,000	-	0.0%
Contractual Services								
Contracted Services	100465	55001	159,318	154,525	154,525	65,250	(89,275)	-57.8%
Total Operating Expenditures			170,201	164,525	166,525	77,250	(89,275)	-53.6%
Total Expenditures - Performing Arts Center			**$ 170,201**	**$ 164,525**	**$ 166,525**	**$ 77,250**	**$ (89,275)**	**-53.6%**

DEPARTMENT MANAGER

Director of Parks, Recreation, and Forestry

DEPARTMENT DESCRIPTION

Ashwaubenon's urban forestry program provides a safe urban forest while striving to preserve the natural beauty and benefits that trees and green space provide for our residents, businesses, and visitors. This effort seeks to maximize the environmental and psychological benefits of our urban forest, while enhancing property values and quality of life for residents.

SERVICES PROVIDED

- Design, planning, planting, and management of street and park trees, landscapes, green spaces, and beautification projects within the Village.
- Aid residents and Village staff on tree-related issues.
- Coordinate Village's volunteer based Adopt-A-Park and Adopt-A-Garden programs.
- Coordination and implementation of the Village's Emerald Ash Borer response plan.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Forester	1.00	1.00	1.00	1.00
Arborist	0.00	0.00	0.00	1.00
Park Maintenance Worker I	0.75	0.75	0.75	0.75
Total	**1.75**	**1.75**	**1.75**	**2.75**
Forestry Seasonal Part-Time	*2.00*	*2.00*	*2.00*	*2.00*
Forestry Summer Part-Time	*4.00*	*4.00*	*4.00*	*4.00*

Staffing Notes:

1. One of the Park Maintenance Worker I positions is allocated to the Park Maintenance (25%), Community Center (50%), and Forestry (25%) departments.
2. The second Park Maintenance Worker I position is allocated to the Park Maintenance (50%) and Forestry (50%) departments.

2026 ACCOMPLISHMENTS

- Completed several Emerald Ash Borer (EAB) related projects including ash tree removals in a portion of Dutchman Creek near Timber Lane, Argonne Park/Well, Bill Diamond Fields and the Ashwaubenon Sports Complex.
- Replanting from EAB related removals at Argonne and Ashwaubomay Parks in natural areas where a high numbers of trees were removed.
- Developed and initiated street tree planting plan for the Highland Ridge subdivision. Planted trees for phases one and two.
- Implemented replacement street tree program to replant areas with removed ash trees due to EAB. Planted street trees in Management Areas 1-5.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Trees Pruned	429	350	375	500
Trees Planted	143	80	235	300
Trees Removed	320	75	125	75
Stumps Ground	298	505	75	70

2027 OBJECTIVES

- Complete ash tree removals at Sherwood Forest Park in areas impacting the safety of park users and adjacent neighbors.
- Street tree planting for Phase 3 of the Highland Ridge subdivision on lots that currently have finished grades.
- Replacement plantings for removed ash trees in management areas 6-13.

BUDGET SUMMARY

- Wages and Benefits: Addition of new Arborist position.
- Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
- Gas & Oil: Increased budget $1,930 to match actual trend.
- Tree Planting – Highland Ridge: Budget increased for tree planting at the Highland Ridge subdivision. Revenue for this work was collected per the Developer Agreement, so this is cost neutral to the budget.
- Software Maintenance increased $1160 to reflect actuals and changes in the ESRI bills for the ArcGIS software.
- Several line items increased slightly by adding an arborist position. Includes the following:
    - Training, Conferences & Travel $100
    - Dues & Subscriptions $200
    - Shoe Allowance $200
    - Licenses $300.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Parks, Recreation & Forestry: Forestry - 470

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages								
Wages			231,452	232,239	232,239	249,725	17,486	7.5%
Overtime	100470	51100	1,768	63	63	1,050	987	1566.7%
Total Wages			233,220	232,302	232,302	250,775	18,473	8.0%
Benefits								
Total Benefits			61,951	73,671	67,511	78,220	10,709	15.9%
Total Wages and Benefits			295,171	305,973	299,813	328,995	29,182	9.7%
OPERATING EXPENDITURES								
Personnel Expenditures								
Training, Conferences & Travel	100470	53001	747	1,100	1,100	1,200	100	9.1%
Dues & Subscriptions	100470	53003	275	330	330	530	200	60.6%
Shoe Allowance	100470	53201	178	200	200	400	200	100.0%
Physical/Psych Exams	100470	53300	437	357	330	400	70	21.2%
Total Personnel Expenditures			1,637	1,987	1,960	2,530	570	29.1%
Operating Costs								
Operational Supplies	100470	54002	7,838	5,700	7,900	7,900	-	0.0%
Landscaping Supplies	100470	54004	11,136	12,200	12,200	12,200	-	0.0%
Gas & Oil	100470	54014	6,693	13,136	6,000	7,930	1,930	32.2%
Licenses	100470	54018	-	-	-	615	615	N/A
Total Operating Costs			25,667	31,036	26,100	28,645	2,545	9.8%
Contractual Services								
Contracted Services	100470	55001	-	-	10,000	10,000	-	0.0%
Tree Planting - Village	100470	55020	-	1,888	9,000	9,000	-	0.0%
Tree Planting - Highland Ridge	100470	55020	-	7,428	-	-	-	N/A
Tree Planting - Residents	100470	55021	-	3,000	3,000	3,000	-	0.0%
Equipment Use Charge	100470	55026	28,874	39,207	39,207	39,799	592	1.5%
Total Contractual Services			28,874	51,523	61,207	61,799	592	1.0%
Maintenance								
Software Maintenance	100470	56003	350	1,350	1,350	1,000	(350)	-25.9%
Vehicle Repairs	100470	56009	5,344	6,611	2,500	2,500	-	0.0%
Total Maintenance			5,694	7,961	3,850	3,500	(350)	-9.1%
Utilities								
Total Operating Expenditures			61,872	92,507	93,117	96,474	3,357	3.6%
Total Expenditures - Forestry			**$ 357,043**	**$ 398,480**	**$ 392,930**	**$ 425,469**	**$ 32,539**	**8.3%**

Department Budget Narrative – Fiscal Year 2027
General Fund
Health & Human Services: Animal Control - 800

DEPARTMENT MANAGER

Chief of Public Safety

DEPARTMENT DESCRIPTION

Community Service Officers are responsible for monitoring the welfare of domestic and wild animals and ensuring the safety of citizens from animal annoyance or other animal contacts that pose health risks.

SERVICES PROVIDED

- Retrieving or trapping rouge animals that pose a danger to the public.
- Transporting injured animals.
- Rescue animals that are in danger, sick, or injured.
- Investigate animal bites.
- Investigate animal cruelty and neglect cases and nuisance complaints.

STAFFING

- No staffing needs are required for the Animal Control budget. Existing Community Service Officers handle responsibilities.

2026 ACCOMPLISHMENTS

- Entered into agreement with Citizen Animal Response Team (CART) to handle wild animals calls.

2027 OBJECTIVES

- Educate and enforce local and state animal treatment laws.
- Continue to educate citizens about the dangers of leaving animals in hot cars.

BUDGET SUMMARY

- No budget changes.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Health & Human Services: Animal Control - 800

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
OPERATING EXPENDITURES								
Operating Costs								
Operational Supplies	100800	54002	-	-	250	250	-	0.0%
Contractual Services								
Rodent Control	100800	55025	1,727	1,700	1,500	1,500	-	0.0%
Humane Society	100800	55024	-	5,500	5,500	5,500	-	0.0%
Total Contractual Services			1,727	7,200	7,000	7,000	-	0.0%
Total Operating Expenditures			1,727	7,200	7,250	7,250	-	0.0%
Total Expenditures - Animal Control			**$ 1,727**	**$ 7,200**	**$ 7,250**	**$ 7,250**	**$ -**	**0.0%**

Department Budget Narrative – Fiscal Year 2027
General Fund
Conservation & Development: Economic Development - 700

DEPARTMENT MANAGER

Director of Community Development

DEPARTMENT DESCRIPTION

The Economic Development Department coordinates activities for the recruitment and retention of businesses, communicates the economic development vision, and facilitates redevelopment opportunities that reflect the vision. As the Assistant Zoning Administrator is within the division, Economic Development is also responsible for the Village's code enforcement activities. Economic Development is a division of the Community Development Department.

SERVICES PROVIDED

- Assist with the Village's tax incremental financing programs.
- Administer Village zoning, land division, floodplain, site plan review, and shoreland programs.
- Provide development assistance to residents, business owners, landowners, and developers.
- Provide professional staff support to the Site Plan Review Committee, Planning Commission, Board of Appeals, and Village Board.
- Administer Village property maintenance codes including investigation of complaints and violations.

STAFFING

Positions (FTE)	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Director of Community Development	1.00	1.00	1.00	1.00
Assistant Zoning Administrator/Code Enforcement Officer	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

2026 ACCOMPLISHMENTS

- Completed an in-house update to the 2016 Ashwaubenon Comprehensive Plan.
- Completed an updated urban design plan for the Sports & Entertainment and Village Center areas with the UW-Madison Landscape Architecture program.
- Worked with an engineering consultant to get approval from FEMA for a Letter of Map Revision for the Sand Acres Drive area with subsequent amendment into the Village Floodplain Ordinance.
- Facilitated $43,303,873 in new construction projects through 9/4/2026.
- Prepared and submitted an application for Opportunity Zone 2.0 redesignation.
- Assistant Zoning Administrator/ Code Enforcement Officer responded to 408 complaints and issued 220 code violation notices from 01/01/2026 - 9/4/2026.

DEPARTMENT ACTIVITY MEASURES

Activity	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Site Plan Reviews	25	21	24	25
Rezones / Conditional Use Permits / Planned Unit Developments	13	4	8	6
Code Enforcement Complaints Investigated	228	274	408	250
Violation Notices	292	193	220	260

2027 OBJECTIVES

- Finalize an in-house comprehensive update to Ashwaubenon Municipal Code Chapter 17 Planning and Zoning.
- Update the 2025 Ashwaubenon Comprehensive Plan to reflect new statutory requirements.

BUDGET SUMMARY

- Wages and Benefits: Cost of living wage adjustments and increased WRS costs.
- Training, Conferences & Travel: Increase for Soil Erosion Inspector training for Code Enforcement Officer.
- Economic Development: Decrease due to recalculation of annual dues for Green Bay Chamber Economic Development.

Department Budget Expenditures - Fiscal Year 2027
General Fund - 100
Conservation & Development: Economic Development - 700

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
WAGES and BENEFITS								
Wages								
Total Wages			198,940	200,869	200,869	211,853	10,984	5.5%
Benefits								
FICA	100700	52210	14,978	15,367	15,367	16,207	840	5.5%
Health Insurance	100700	52220	17,400	13,405	17,826	14,522	(3,304)	-18.5%
Dental Insurance	100700	52225	2,549	2,722	2,722	3,055	333	12.2%
Life Insurance	100700	52230	459	537	537	592	55	10.2%
Retirement	100700	52250	13,808	14,463	14,463	15,359	896	6.2%
Total Benefits			49,195	46,494	50,915	49,735	(1,180)	-2.3%
Total Wages and Benefits			248,135	247,363	251,784	261,588	9,804	3.9%
OPERATING EXPENDITURES								
Personnel Expenditures								
Training, Conferences & Travel	100700	53001	1,029	635	635	1,085	450	70.9%
Dues & Subscriptions	100700	53003	891	900	900	900	-	0.0%
Shoe Allowance	100700	53201	-	250	250	250	-	0.0%
Total Personnel Expenditures			1,920	1,785	1,785	2,235	450	25.2%
Operating Costs								
Office Supplies	100700	54001	196	200	200	200	-	0.0%
Contractual Services								
Contracted Services	100700	55001	7,865	-	3,000	-	(3,000)	-100.0%
Economic Development	100700	55023	7,703	8,025	8,025	6,762	(1,263)	-15.7%
Total Contractual Services			15,568	8,025	11,025	6,762	(4,263)	-38.7%
Maintenance								
Software Maintenance	100700	56003	350	750	750	-	(750)	-100.0%
Utilities								
Cell Phone	100700	57004	859	346	1,000	650	(350)	-35.0%
Total Operating Expenditures			18,893	11,106	14,760	9,847	(4,913)	-33.3%
Total Expenditures - Economic Development			**$ 267,027**	**$ 258,469**	**$ 266,544**	**$ 271,435**	**$ 4,891**	**1.8%**

Special Revenue Funds















2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance

Special Revenue Funds

Summary Report

Account	Park Development (Fund 200)	Fiber/Cable TV (Fund 210)	FAP Grant (Fund 230)	Donation (Fund 240)	Oneida Service Agreement (Fund 241)	K9 Program (Fund 242)	Excess Sales Tax (Fund 246)	Affordable Housing (Fund 248)	Total
Revenues									
Intergovernmental	$ -	$ -	$ 7,200	$ -	$ 341,432	$ -	$ -	$ -	$ 348,632
Public Charges for Services	100,000	-	-	-	-	-	-	-	100,000
Interest	10,000	-	-	-	-	1,200	-	-	11,200
Donations	-	-	-	27,500	-	-	-	-	27,500
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenues	110,000	-	7,200	27,500	341,432	1,200	-	-	487,332
Expenditures									
Current									
General Government	-	-	-	-	177,110	-	-	-	177,110
Public Safety	-	-	81,000	16,575	171,453	3,000	-	-	272,028
Parks, Recreation & Forestry	295,000	-	-	12,500	-	-	-	-	307,500
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	295,000	-	81,000	29,075	348,563	3,000	-	-	756,638
Net Change in Fund Balance	(185,000)	-	(73,800)	(1,575)	(7,131)	(1,800)	-	-	(269,306)
Fund Balance - January 1	307,100	-	89,532	1,575	34,839	42,331	-	1,296,660	1,772,037
Fund Balance - December 31	**$ 122,100**	**$ -**	**$ 15,732**	**$ -**	**$ 27,708**	**$ 40,531**	**$ -**	**$ 1,296,660**	**$ 1,502,731**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Funds
Park Development - Fund 200

DEPARTMENT DESCRIPTION

The Park Development Fund accounts for the collection and related expenditures of the park impact fee charged to developers as a building fee. Funds are used to finance new park development and new park equipment.

STAFFING

- Projects are completed with various village employees or through contracted services.

2026 ACCOMPLISHMENTS

- Finalized bandshell in Klipstine Park.
- New park gathering area.
- Installed lights at the Pioneer Park tennis courts.

2027 OBJECTIVES

- Installation of additional playground equipment at Ashwaubomay Park.
- New Gathering Area and Amenities at Ashwaubenon Sports Complex.

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Revenues								
Park Impact Fees	200400	46902	163,341	80,000	100,000	100,000	-	0.0%
Checking Account Interest	200400	48100	10,589	10,000	10,000	10,000	-	0.0%
Misc Operating Income	200400	49908	-	-	50,000	-	(50,000)	-100.0%
Total Revenues			173,930	90,000	160,000	110,000	(50,000)	-31.3%
Expenditures								
Wages and Benefits			1,400	-	-	-	-	N/A
Equipment > $5,000	200400	58003	27,613	53,823	-	275,000	275,000	N/A
Equipment < $5,000	200400	58004	2,270	-	-	-	-	N/A
Infrastructure - Other	200400	58011	189,371	53,847	325,000	20,000	(305,000)	-93.8%
Total Expenditures			220,654	107,670	325,000	295,000	(30,000)	-9.2%
Excess of Revenues over (under) Expenditures			(46,724)	(17,670)	(165,000)	(185,000)	(20,000)	12.1%
Other Financing Sources (Uses)								
Operating Transfer In	200400	49200	100,000	-	-	-	-	N/A
Net Change in Fund Balance			53,276	(17,670)	(165,000)	(185,000)	(20,000)	12.1%
Fund Balance - January 1			271,495	324,770	327,812	307,100		
Fund Balance - December 31			**$ 324,770**	**$ 307,100**	**$ 162,812**	**$ 122,100**		

2027

Capital Plan Detail - Park Development

Ashwaubenon, WI

Project #	PR-21
Project Name	Ashwaubomay Park Playground Equipment Replacement

Total Project Cost	$275,000	Contact	Director of Parks, Recreation & Forestry
Department	Parks, Recreation & Forestry	Type	Replacement
Category	Equipment	Useful Life	25 years
Account Code	200400 58003	Project Number	2702

Description

Replacement of the Ashwaubomay Park S playground structure.

Justification

Replacement cycling of structure due to equipment being at the end of its useful life.

Expenditures	2027
Equipment/Furnishings	275,000
Total	**275,000**

Funding Sources	2027
Special Revenue Fund - Park Development	275,000
Total	**275,000**

2027

Capital Plan Detail - Park Development

Ashwaubenon, WI



Project #	PR-56
Project Name	Gathering Area & Amenities - ASC

Total Project Cost	$20,000	Contact	Director of Parks, Recreation & Forestry
Department	Parks, Recreation & Forestry	Type	New
Category	Infrastructure - Other	Useful Life	30 years
Account Code	200400 58011	Project Number	2703

Supplemental Attachments

Cornerstone 2.JPG

Description

Install park gathering areas at multiple parks within the Village.

Justification

Gathering areas are showing increased park usage by residents. This request is for a gathering area at the Ashwaubenon Sports Complex. The gathering area will make the park more appealing to the residents in the nearby housing complexes. It will also attract the tournament and event attendees from the ice center due to the 4th sheet addition.

Expenditures	2027
Construction/Maintenance	20,000
Total	**20,000**

Funding Sources	2027
Special Revenue Fund - Park Development	20,000
Total	**20,000**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance

Special Revenue Funds

Fiber/Cable TV - Fund 210

DEPARTMENT DESCRIPTION

The Fiber/Cable TV Fund currently accounts for the collection and related expenditures for fiber installation projects within the Village. Funds are received by contributions from developers. Funds are used to pay contractor permitting costs related to the fiber projects.

2026 ACCOMPLISHMENTS

- Finalized installation of TDS fiber within the Village.

2027 OBJECTIVES

- No new projects in 2027.

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Revenues								
Capital From Developer	210100	49151	28,132	-	-	-	-	N/A
Total Revenues			28,132	-	-	-	-	N/A
Expenditures								
Contracted Services	210100	55001	23,347	22,792	-	-	-	N/A
Total Expenditures			23,347	22,792	-	-	-	N/A
Net Change in Fund Balance			4,785	(22,792)	-	-	-	N/A
Fund Balance - January 1			18,007	22,792	327,812	(0)		
Fund Balance - December 31			**$ 22,792**	**$ (0)**	**$ 327,812**	**$ (0)**		

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Funds
FAP Grant - Fund 230

DEPARTMENT DESCRIPTION

The FAP Grant Fund currently accounts for the collection and related expenditures for Public Safety EMS Funding Assistance Program (FAP) grant program. The Village annually receives grant funds from the State of Wisconsin to be used for specific emergency medical services (EMS) training, support, and improvement needs. Funds are received through State of Wisconsin grants.

2026 ACCOMPLISHMENTS

- Purchased new CPR, ACLS, PALS training equipment.
- Purchased IV Pump equipment.

2027 OBJECTIVES

- Payment of one Ambulance Cardiac Monitor replacement.
- Continued spend on various department EMS training and support needs.

	GL Number			2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	Project	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Revenues									
State Aids - Rescue - FAP Supp	230200	43522	21200	116,044	4,800	-	4,800	4,800	N/A
State Aids - Rescue - FAP Trng	230200	43522	21201	4,596	2,400	-	2,400	2,400	N/A
Total Revenues				120,640	7,200	-	7,200	7,200	N/A
Expenditures									
Trng/Conf/Tvl - FAP Trng	230200	53001	21201	4,209	1,740	-	2,000	2,000	N/A
Op Supp - FAP Supp	230200	54002	21200	809	1,440	-	1,500	1,500	N/A
Op Supp - FAP Trng	230200	54002	21201	284	-	-	-	-	N/A
Contr Svcs - FAP Supp	230200	55001	21200	16,455	6,139	-	7,500	7,500	N/A
Equip>$5,000 - FAP Supp	230200	58003	21200	-	-	-	60,000	60,000	N/A
Equip<$5,000 - FAP Supp	230200	58004	21200	10,671	8,618	-	10,000	10,000	N/A
Total Expenditures				32,428	17,937	-	81,000	81,000	N/A
Excess of Revenues over (under) Expenditures				88,212	(10,737)	-	(73,800)	(73,800)	N/A
Other Financing Sources (Uses)									
Operating Transfer In	230200	49200		12,057	-	-	-	-	N/A
Net Change in Fund Balance				100,269	(10,737)	-	(73,800)	(73,800)	N/A
Fund Balance - January 1				-	100,269	-	89,532		
Fund Balance - December 31				**$ 100,269**	**$ 89,532**	**$ -**	**$ 15,732**		

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Funds
Donations - Fund 240

DEPARTMENT DESCRIPTION

This fund is used to account for revenue and expenditures related to various donations made to the Village of Ashwaubenon.

STAFFING

- Projects are completed with various village employees or through contracted services.

2026 ACCOMPLISHMENTS

- Various park memorial trees and benches
- Miscellaneous Public Safety equipment or events.

2027 OBJECTIVES

- Use current and future donated funds for their intended purpose.

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Revenues								
Donations - General Government	240100	48501	600	-	-	-	-	N/A
Donations - Public Safety	240200	48501	7,406	23,543	10,000	15,000	5,000	50.0%
Donations - Parks, Recreation & Forestry	240400	48501	13,527	13,050	10,000	12,500	2,500	25.0%
Total Revenues			21,533	36,593	20,000	27,500	7,500	37.5%
Expenditures								
General Government								
Public Safety								
Operational Supplies	240200	54002	1,828	16,662	12,921	5,000	(7,921)	-61.3%
Contracted Services	240200	55001	200	-	-	-	-	N/A
Equipment > $5,000	240200	58003	-	13,600	-	-	-	N/A
Equipment < $5,000	240200	58004	-	2,928	10,000	11,575	1,575	15.8%
Capital Outlay - Public Safety			2,028	33,190	22,921	16,575	(6,346)	-27.7%
Parks, Recreation & Forestry								
Salary	240400	51000	1,416	-	-	-	-	N/A
Operational Supplies	240400	54002	1,350	-	6,975	2,500	(4,475)	-64.2%
Contracted Services	240400	55001	-	1,200	-	-	-	N/A
Equipment < $5,000	240400	58004	6,939	20,444	10,000	10,000	-	0.0%
Tree Planting - Residents	240400	55021	1,057	271	-	-	-	N/A
Capital Outlay - Parks, Recreation & Forestry			10,762	21,915	16,975	12,500	(4,475)	-26.4%
Total Expenditures			12,790	55,105	39,896	29,075	(10,821)	-27.1%
Net Change in Fund Balance			8,743	(18,512)	(19,896)	(1,575)	18,321	-92.1%
Fund Balance - January 1			11,344	20,087	19,896	1,575		
Fund Balance - December 31			**$ 20,087**	**$ 1,575**	**$ -**	**$ (0)**		

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Funds
Oneida Service Agreement - Fund 241

DEPARTMENT DESCRIPTION

This fund is used to account for revenue through the Oneida Nation Tribe service agreement to be used on projects and/or other one-time capital purchases as determined by the Village Board. The Oneida Service Agreement is a negotiated contract between the Village and the Oneida Nation tribe, updated every three to five years.

2026 OBJECTIVES

- Fund various Public Safety and Technology Services related projects, equipment, or services to benefit response and service to tribal related areas within the Village.

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Revenues								
Serivce Agreements - GG	241100	43720	297,618	341,432	297,618	341,432	43,814	14.7%
Expenditures								
General Government								
Software Maintenance	241100	56003	-	1,038	-	16,610	16,610	N/A
Information Technology								
Contracted Services	241155	55001	1,193	6,400	6,400	-	(6,400)	-100.0%
Equipment > $5,000	241100	58003	83,246	68,000	68,000	94,000	26,000	38.2%
Equipment < $5,000	241100	58004	55,203	60,000	60,000	66,500	6,500	10.8%
Total Capital Outlay - IT			139,641	135,438	134,400	177,110	42,710	31.8%
Public Safety								
Operational Supplies	241200	54002	9,423	1,650	-	-	-	N/A
Equipment > $5,000	241200	58003	5,129	166,140	145,550	61,653	(83,897)	-57.6%
Equipment < $5,000	241200	58004	61,467	41,532	17,500	109,800	92,300	527.4%
Total Capital Outlay - Public Safety			76,019	209,322	163,050	171,453	8,403	5.2%
Total Expenditures			215,660	344,760	297,450	348,563	51,113	17.2%
Excess of Revenues over (under) Expenditures			81,958	(3,328)	168	(7,131)	(7,299)	-4344.6%
Other Financing Sources (Uses)								
Operating Transfer Out	241100	59000	(64,463)	-	-	-	-	N/A
Net Change in Fund Balance			17,495	(3,328)	168	(7,131)	(7,299)	-4344.6%
Fund Balance - January 1			20,672	38,167	-	34,839		
Fund Balance - December 31			**$ 38,167**	**$ 34,839**	**$ 168**	**$ 27,708**		

2027

Capital Plan Detail - Oneida Service Agreement - IT

Ashwaubenon, WI



Project #	IT-15
Project Name	Layer 2 Switch Replacement

Total Project Cost	$108,000	Contact	Network Administrator
Department	Information Technology	Type	Replacement
Category	Equipment	Useful Life	7 years
Account Code	241100 58003	Project Number	2704

Description

Replacement of existing Dell N2048P Layer 2 switches.

Justification

Dell no longer offers lifetime warranty on their layer 2 switches and has moved to the support model similar to other vendors of 5-7 years. Going forward, the Village will need to create a strategic replacement cycle for the switches and will aim to replace 2 - 4 switches per year. Replacement switch models currently being researched are the Dell PowerSwitch E3200-ON or the Meraki MS150-48 MP-4x. Similar models will also be looked at prior to purchase.

Expenditures	2027	Future
Equipment/Furnishings	12,000	96,000
Total	**12,000**	**96,000**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	12,000	96,000
Total	**12,000**	**96,000**

2027

Capital Plan Detail - Oneida Service Agreement - IT

Ashwaubenon, WI



Project #	IT-20
Project Name	Radio Room UPS Replacement

Total Project Cost	$24,000	Contact	Network Administrator
Department	Information Technology	Type	Replacement
Category	Equipment	Useful Life	10 years
Account Code	241100 58003	Project Number	2705

Description

Replacement of radio room UPS (Uninterruptible Power Supply) unit and the external disconnect switch.

Justification

The UPS unit is located in the Public Safety radio room and provides the first line of battery backup power for critical network equipment within Village Hall until the emergency generators activate.

The existing unit is nearing the end of its useful life and should be replaced to ensure continued reliability of the Village's network infrastructure. The proposed replacement unit utilizes lithium-ion battery technology rather than traditional sealed lead-acid (wet cell) batteries. Lithium-ion batteries provide a significantly longer service life, eliminating the need for battery replacement at the 4- to 5-year mark that is typically required with conventional UPS systems.

By investing in a lithium-ion UPS, the Village can expect an overall service life of approximately 8 to 12 years, reducing maintenance costs, minimizing downtime, and improving long-term reliability for critical network operations.

Expenditures	2027	Future
Equipment/Furnishings	24,000	0
Total	**24,000**	**0**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	24,000	0
Total	**24,000**	**0**

2027

Capital Plan Detail - Oneida Service Agreement - IT

Ashwaubenon, WI



Project #	IT-47
Project Name	Backup Storage Server Replacement

Total Project Cost	$58,000	Contact	Network Administrator
Department	Information Technology	Type	Replacement
Category	Equipment	Useful Life	7 years
Account Code	241100 58003	Project Number	2706

Description

Replacement of existing backup storage server (HPE StoreOnce 36).

Justification

The server houses all on premise backup data and is on a 7-10 year replacement cycle. The current server will reach the end of its support and service life on March 30, 2027. Requesting to replace current server with a HPE StoreOnce 3720 24TB Base System20.

Expenditures	2027	Future
Equipment/Furnishings	58,000	0
Total	**58,000**	**0**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	58,000	0
Total	**58,000**	**0**

2027

Capital Plan Detail - Oneida Service Agreement - IT

Ashwaubenon, WI



Project #	IT-02
Project Name	Village Hall/Public Safety PC Replacement

Total Project Cost	$464,686	Contact	Network Administrator
Department	Information Technology	Type	Replacement
Category	Equipment	Useful Life	5 years
Account Code	241100 58004	Project Number	2707

Description

Annual replacement of existing computer hardware.

Justification

Replacement Cycle of existing pc and laptop units at the end of their useful life. PC's and/or laptops are typically on a 5-8 year replacement schedule whereas iPads are on a 3-4 year replacement schedule. The replacement schedule is updated on an annual basis and all units are evaluated for replacement.

Expenditures	2027	Future
Equipment/Furnishings	45,000	305,000
Total	**45,000**	**305,000**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	45,000	305,000
Total	**45,000**	**305,000**

2027

Capital Plan Detail - Oneida Service Agreement - IT

Ashwaubenon, WI

Project #	IT-16
Project Name	Village Hall Camera Replacements

Total Project Cost	$42,500	Contact	Network Administrator
Department	Information Technology	Type	Replacement
Category	Equipment	Useful Life	5 years
Account Code	241100 58004	Project Number	2708

Description

Replacement of existing Village Hall, Village Garage & Public Safety AXIS cameras.

Justification

Initiate a long-term replacement cycle schedule for all 39+ Village Hall/Public Safety AXIS cameras. Once a camera reaches the end of its useful life, the Village is no longer able to receive replacement support or obtain firmware upgrades. Newer cameras have improved picture quality, analytics and zoom capabilities.

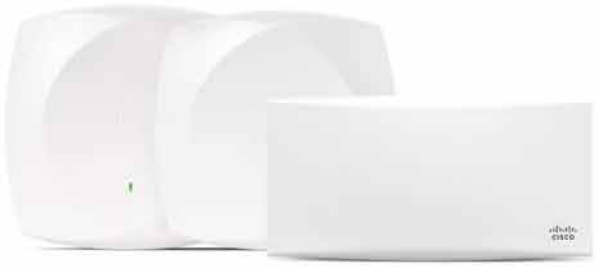
Expenditures	2027	Future
Equipment/Furnishings	4,000	34,000
Total	**4,000**	**34,000**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	4,000	34,000
Total	**4,000**	**34,000**

2027

Capital Plan Detail - Oneida Service Agreement - IT

Ashwaubenon, WI



Project #	IT-18		
Project Name	Wireless Access Point Upgrades		
Total Project Cost	$69,000	**Contact**	Network Administrator
Department	Information Technology	**Type**	Replacement
Category	Equipment	**Useful Life**	5 years
Account Code	241100 58004	**Project Number**	2709

Description

Upgrade indoor and outdoor wireless access points.

Justification

Initiate a long-term replacement cycle schedule for all 28+ Village wireless access points. They replacement cycle consists of a 4 to 5-year plan. Year 1 will consist of upgrading the 5-year Meraki license and a few wireless access points. Years 2-5 will consist of upgrading indoor and outdoor wireless access points in various Village buildings. Models and features will vary depending on the year of purchase.

Expenditures	2027	Future
Equipment/Furnishings	12,000	45,000
Total	**12,000**	**45,000**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	12,000	45,000
Total	**12,000**	**45,000**

2027

Capital Plan Detail - Oneida Service Agreement - IT

Ashwaubenon, WI



Project #	IT-22
Project Name	Server Room UPS Upgrade

Total Project Cost	$1,500	Contact	Network Administrator
Department	Information Technology	Type	Replacement
Category	Equipment	Useful Life	5 years
Account Code	241100 58004	Project Number	2710

Description

Add POD/Output Distrubtion for 208v/120v (2) L14-30R and vertical rPDU for server room UPS unit (Liebert GXT5-8000MVRT6UXLN).

Justification

Approval of Project #IT-11 (SAN Storage Server Replacement) with require the Village to add a POD to run on a higher 208V vs the standard 120 voltage.

Expenditures	2027	Future
Equipment/Furnishings	1,500	0
Total	**1,500**	**0**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	1,500	0
Total	**1,500**	**0**

2027

Capital Plan Detail - Oneida Service Agreement - IT

Ashwaubenon, WI



Project #	IT-42
Project Name	Village Garage Mechanics Printer Replacement

Total Project Cost	$4,000	Contact	Network Administrator
Department	Information Technology	Type	Replacement
Category	Equipment	Useful Life	7 years
Account Code	241100 58004	Project Number	2711

Description

Ricoh IM401F for the Village Garage Mechanics office area.

Justification

Replacement cycle of current printer in the office area. The new model will have the same functionality of the existing copier.

Expenditures	2027	Future
Equipment/Furnishings	4,000	0
Total	**4,000**	**0**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	4,000	0
Total	**4,000**	**0**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-66
Project Name	Axon Outpost ALPRS Cameras

Total Project Cost	$107,500	Contact	Chief of Public Safety
Department	Public Safety	Type	New
Category	Equipment	Useful Life	5 years
Account Code	241200 58003	Project Number	2712

Description

Nine Axon outpost pole mounted automatic license plate reader cameras to be placed strategically throughout the village. Contract 2026 through 2030.

Justification

Axon automatic license plate cameras are pole-mounted units that can be installed at strategic, high-traffic locations throughout the Village. These systems provide substantial investigative benefits not only for the Village but also for law enforcement across the county.

The cameras can be preloaded to issue alerts for stolen vehicles, cars connected to criminal investigations, or vehicles linked to missing or wanted individuals. Additionally, the system has the capability to "look back in time," allowing investigators to review past vehicle activity through the cameras. This feature is especially valuable in cases such as robberies, abductions, or other major crimes involving a vehicle. Investigators can retrace movements, uncover additional evidence, and identify potential witnesses that might otherwise remain unknown.

At present, Ashwaubenon is among the few municipalities in the county without a stationary automatic license plate camera system in place. Implementing this technology would place the Village on par with surrounding jurisdictions while significantly enhancing investigative efficiency and public safety.

Expenditures	2027	Future
Equipment/Furnishings	21,500	64,500
Total	**21,500**	**64,500**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	21,500	64,500
Total	**21,500**	**64,500**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-68
Project Name	Enforcer Software

Total Project Cost	$20,153	Contact	Chief of Public Safety
Department	Public Safety	Type	Improvement
Category	Equipment	Useful Life	1 year
Account Code	241200 58003	Project Number	2713

Description

Enforcer software would provide Public Safety (56 sworn officers) with assistance writing citations, reports, scheduling, new field traing program software, fleet management, document management, and Enforcer AI.

Cloud based and CJIS (Criminal Justice Information Services) compliant.

Pricing: $17,130.99 for 5+ year contrat, $20,153.28 single year, $19,145.62 two year contract, $18,742.55 three year contract.

Justification

Enforcer software will provide customizable assistance including dictation for citations and reports, saving time on traffic stops and report writing.

Scheduling assistance can reduce time spent by Administrative Assistance performing call-ins for special events.

Provides emergency broadcast for all calls or standbys.

Case management, equipment inventory or calibration; eliminating the need for spreadsheets. Tracks citizen complaints and follow up activity by officers.

New field training software would eliminate the need for Iron DoR software: annual cost $750.00

Fleet management program would assist mechanics with vehicle service requests, squad checks, and fleet management.

Expenditures	2027	Future
Unassigned Expenditure	20,153	0
Total	**20,153**	**0**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	20,153	0
Total	**20,153**	**0**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-34
Project Name	Portable Radio Replacement

Total Project Cost	$177,250	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	15 years
Account Code	241200 58003	Project Number	2714

Description

Purchase replacement batteries, microphones and police or fire portables as needed.

Justification

Combine the separate police and fire portable radio budgets into a single fund to cover all portable radio needs. Replacement components such as batteries (approx. $250 each) and microphones (approx. $500 each) wear out regularly and should be purchased as needed. Police portable radios will be replaced incrementally each year, while future fire portable and mobile radios will be budgeted as part of new engine or ambulance equipment purchases. All police mobile radios will continue to be included in the associated vehicle costs.

Expenditures	2027	Future
Equipment/Furnishings	20,000	120,250
Total	**20,000**	**120,250**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	20,000	120,250
Total	**20,000**	**120,250**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-41
Project Name	Fire Turnout Gear Replacement

Total Project Cost	$282,100	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	10 years
Account Code	241200 58004	Project Number	2715

Description

Annual replacement of fire turnout gear.

Justification

FireTurn out gear has a NFPA 10 year replacement cycle from manufacture date. In 2027, there are eight sets of gear that will expire. Estimated $4,8400 per set with an estimated increase of 10%.

Expenditures	2027	Future
Equipment/Furnishings	30,800	188,500
Total	**30,800**	**188,500**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	30,800	188,500
Total	**30,800**	**188,500**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-40
Project Name	Fire Loose Equipment Replacement

Total Project Cost	$102,500	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	10 years
Account Code	241200 58004	Project Number	2716

Description

Replacement of fire suppression loose equipment such as gas meters, saws, hand tools and fire nozzles, Class A & B foam and flashlights.

Justification

Replace loose equipment from fire apparatus such as: Quad gas meters ($1400 each) only 4 year life span; power saws ($1500 each); hand tools (price varies); fire nozzles ($1100), Class A foam ($390 for 5 gallon) Class B foam ($300 for 5 Gallons) and portable flashlights ($250 each).

Prior to 2024, these items were either separate capital line items or taken out of operational supplies. Lifespan varies based upon condition and meters passing testing/calibration. Annual cost based upon estimate of normal failure rate and replacement rate of these items.

Expenditures	2027	Future
Equipment/Furnishings	15,000	62,500
Total	**15,000**	**62,500**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	15,000	62,500
Total	**15,000**	**62,500**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-38
Project Name	Fire Helmets/Gloves/Boots Replacements

Total Project Cost	$83,000	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	10 years
Account Code	241200 58004	Project Number	2717

Description

Annual replacement of fire helmets, gloves and boots.

Justification

Firefighter helmets, boots, and gloves have a 10 year service life, barring unplanned damage. There are 70 total helmets with a 10 year life. Inventory includes PSO and POC employees. Goal is to replace approximately 10 helmet/glove/boot sets each year.

Fire Helmets (x10): $6000 ea. = $6000
Fire Boots (x10): $300 ea. = $3000
Fire Gloves (x10 pair): $150 ea. = $1500
Fire Hoods (x10): $150 ea. = $1500

Expenditures	2027	Future
Equipment/Furnishings	12,000	49,000
Total	**12,000**	**49,000**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	12,000	49,000
Total	**12,000**	**49,000**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-35
Project Name	Bullet Proof Vest Replacements

Total Project Cost	$67,600	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	5 years
Account Code	241200 58004	Project Number	2718

Description

Annual replacement of existing officer bullet-proof vests. There are currently a total of 54 vests, one for each member of Public Safety. The vests have a 5-year life.

Justification

The ballistic vest National Institute of Justice or (NIJ) certifications expire every five years. The cost of each bullet proof vest is estimated at $1,000.00 a vest. There are 9 officers due to have their ballistic vest replaced by the end of 2027. Public Safety will submit to the Ballistic Vest Partnership program for a grant in 2027 for a possible 50% reimbursement on these ballistic vests. The replacement schedule as follows: 2027) 9 vests, 2028) 9 vests, 2029) 8 vests, 2030) 9 vests.

Expenditures	2027	Future
Equipment/Furnishings	9,500	37,750
Total	**9,500**	**37,750**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	9,500	37,750
Total	**9,500**	**37,750**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-05
Project Name	SWAT Equipment Replacement

Total Project Cost	$47,000	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	10 years
Account Code	241200 58004	Project Number	2719

Description

Replacement of SWAT Equipment when the the useful life has expired. Items include ballistic helmets, heavy vests, hostage rescue/woodland vests, communication headsets (3), and also the purchase SWAT related equipment for patrol use.

Justification

Police ballistic protection has a life of 5 years. APS has three members on the Brown County SWAT team and is responsible for the ballistic protection as well as additional equipment. All three members were issued a ballistic vest that expires in January of 2029. Recommend staggering the replacement of these vests in 2027, 2028, and 2029 due to the cost (approximately $2,500-$3,000 each). Adding 4th member will increase need equipment budget needs. Testing for 4th position in 2026.

Expenditures	2027	Future
Equipment/Furnishings	9,000	32,000
Total	**9,000**	**32,000**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	9,000	32,000
Total	**9,000**	**32,000**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-45
Project Name	Handgun and Rifle Replacement

Total Project Cost	$54,900	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	10 years
Account Code	241200 58004	Project Number	2720

Description

Replace (2) patrol rifles and (6) handguns.

Justification

Annual replacement of patrol rifles and handguns. Rifles reach the end of service life and are rotated out of front line use to training use. Handguns also cycle through due to retirements, additional staff, mechanical issues, and new officers desiring varied sizes. Estimated cost of $700 per handgun and $2,000 per fully equipped patrol rifle. Prior to 2024, this was accounted as an operational expense but is now classified as a capital expense.

Expenditures	2027	Future
Equipment/Furnishings	6,700	35,200
Total	**6,700**	**35,200**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	6,700	35,200
Total	**6,700**	**35,200**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-39
Project Name	Fire Hose Replacement

Total Project Cost	$44,250	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	10 years
Account Code	241200 58004	Project Number	2721

Description

Annual replacement of existing fire hose and associated appliances such as nozzles, fittings, straps, etc.

Justification

Life span for fire hose is 10-15 years depending on what material the hose is made of and the number for times it is used on the fire ground. The hose is pressure tested annually to check for leaks and hose failure.

Expenditures	2027	Future
Equipment/Furnishings	6,500	28,500
Total	**6,500**	**28,500**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	6,500	28,500
Total	**6,500**	**28,500**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-51
Project Name	POC & CSO Uniforms

Total Project Cost	$49,500	Contact	Chief of Public Safety
Department	Public Safety	Type	New
Category	Equipment	Useful Life	25 years
Account Code	241200 58004	Project Number	2722

Description

Paid-on-call and Community Service Officer replacement uniforms.

Justification

Paid on call staff have been issued one pant and two uniform shirts. There are 25 authorized POC positions. This purchase will cover the costs of wear and tear for replacement uniforms. Pants are $125.00 each, Shirts are $150 with embroidery, APS soft shell rescue jackets are $250.00 each. This also covers the cost of new patches for uniform appearance of Fire (POCs) and Community Service Officers.

Expenditures	2027	Future
Equipment/Furnishings	6,500	28,000
Total	**6,500**	**28,000**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	6,500	28,000
Total	**6,500**	**28,000**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-50
Project Name	PBT Replacements

Total Project Cost	$21,500	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	7 years
Account Code	241200 58004	Project Number	2723

Description

Annual replacement of existing PBT devices. There are currently a total of 26 units. PBT's have an asset life of 10 years.

Justification

The manufacturer recommendation is to replace the PBT unit every 7 years as the fuel cell for the unit goes bad and is cost prohibitive to have the fuel cell replaced. Included in the 2026 request, are PBT supplies such as mouth pieces, a calibration divide and dry gas for calibration.

Expenditures	2027	Future
Equipment/Furnishings	2,800	13,000
Total	**2,800**	**13,000**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	2,800	13,000
Total	**2,800**	**13,000**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-52
Project Name	POC Pager Replacement

Total Project Cost	$17,250	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	10 years
Account Code	241200 58004	Project Number	2724

Description

Annual replacement of pagers for paid on call staff and supervisors serving as Duty Chief 390.

Justification

Replacement cycling of pagers based on service life rotation and condition of units. The Village utilizes two different pager models and has a total inventory of thirty units. The anticipated replacement cycle of the pagers are four units every other year. This cycle began in 2024.

Expenditures	2027	Future
Equipment/Furnishings	2,500	10,500
Total	**2,500**	**10,500**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	2,500	10,500
Total	**2,500**	**10,500**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-55
Project Name	Taser Cartridge Replacement

Total Project Cost	$17,500	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	5 years
Account Code	241200 58004	Project Number	2725

Description

Replacement of tasers cartridges.

Justification

Replacement cycling for taser cartridges at the end of their useful life. Tasers are now covered by the Axon contract capital expense item, only cartridges will need to be purchased going forward.

Per the current Axon contract, any cartridges deployed while on patrol will be replaced. Any cartridges needed for training or recertification will need to be purchased outside of the contract.

Expenditures	2027	Future
Equipment/Furnishings	2,500	10,000
Total	**2,500**	**10,000**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	2,500	10,000
Total	**2,500**	**10,000**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-32
Project Name	AED Replacements

Total Project Cost	$19,000	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	10 years
Account Code	241200 58004	Project Number	2726

Description

This request continues the replacement cycle for AED units that have exceeded their warranty period. AEDs have a service life and manufacturer warranty of 10 years.

Justification

The manufacturer recommendation is to replace each AED unit every 10 yrs.

Expenditures	2027	Future
Equipment/Furnishings	2,000	5,000
Total	**2,000**	**5,000**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	2,000	5,000
Total	**2,000**	**5,000**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-46
Project Name	LIDAR/Radar Detector Replacements

Total Project Cost	$15,000	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	5 years
Account Code	241200 58004	Project Number	2727

Description

New LIDAR/Radar unit purchase & testing and maintenance of existing LIDAR/Radar units.

Justification

This budget is used for LIDAR/Radar certification and repairs. Radar units purchased for new squad cars are factored into the associated vehicle replacement budget.

Expenditures	2027	Future
Equipment/Furnishings	2,000	9,000
Total	**2,000**	**9,000**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	2,000	9,000
Total	**2,000**	**9,000**

2027

Capital Plan Detail - Oneida Service Agreement-Public Safety

Ashwaubenon, WI

Project #	PS-53
Project Name	SCBA Facepiece Replacements

Total Project Cost	$12,500	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Equipment	Useful Life	15 years
Account Code	241200 58004	Project Number	2728

Description

Replacement of SCBA Facepieces based upon use, size, and staffing increases.

Justification

Replacement of SCBA face masks due to staff increases, size differences, and general wear. Plan is to replace three per year at estimated value of $600 each.

Expenditures	2027	Future
Equipment/Furnishings	2,000	8,500
Total	**2,000**	**8,500**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	2,000	8,500
Total	**2,000**	**8,500**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance

Special Revenue Funds

K9 Program - Fund 242

DEPARTMENT DESCRIPTION

The K-9 Program is used to assist Ashwaubenon Public Safety in search and seizure operations such as drug searches, criminal tracking and missing person searches. The fund also applies donations received towards the K-9 Program. Expenditures are realized only as needed and if proper funding exists. K9 Officer and vehicle are funded in General Fund. This fund covers the K9 dog's personal care and maintenance.

Over the past three decades the Public Safety Department has experienced tremendous change in population numbers, increased personnel, changes in department structure and increased criminal activity within the community. The Village of Ashwaubenon has seen increases in transient population along with government subsidized housing. Increases in illicit drug trafficking and other criminal activities have followed as well. A K-9 unit not only can be used to find illicit drugs, it can track criminals and aid in finding missing persons. Ashwaubenon Public Safety's K-9 is a dual purpose (Drug/Patrol).

SERVICES PROVIDED

- Performs police patrol, investigation, traffic regulation enforcement, and related law enforcement activities.
- Protect life and property by performing firefighting, emergency medical aid, and rescue duties.
- Patrol with, and care for, a police dog in specialized duties: narcotic detection, building searches, and suspect/missing persons tracking.
- Provide approved canine demonstrations and talks to foster positive community relations.

STAFFING

- Ashwaubenon Public Safety allocates one full-time officer to the program.

2026 ACCOMPLISHMENTS

- Promoted new Canine Handler and completed training in New Mexico.
- The team has had several drug seizures leading to multiple arrests.

2027 OBJECTIVES

- Continue to be a proactive unit assisting APS and other agencies within Brown County.
- Continue to grow as a canine team together on and off the road.
- Continue to advance K9 knowledge and career by attending training and conferences.

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Revenues								
Checking Account Interest	242200	48100	1,687	1,400	750	1,200	450	60.0%
Donations	242200	48501	1,000	250	-	-	-	N/A
Misc Revenues	242200	48900	180	-	-	-	-	N/A
Total Revenues			2,867	1,650	750	1,200	450	60.0%
Expenditures								
Training, Conferences & Travel	242200	53001	1,202	9,027	1,000	1,000	-	0.0%
Operational Supplies	242200	54002	713	2,000	2,000	2,000	-	0.0%
Contracted Services	242200	55001	-	3,108	-	-	-	N/A
Total Expenditures			1,915	14,135	3,000	3,000	-	0.0%
Net Change in Fund Balance			952	(12,485)	(2,250)	(1,800)	450	-20.0%
Fund Balance - January 1			53,864	54,816	53,641	42,331		
Fund Balance - December 31			**$ 54,816**	**$ 42,331**	**$ 51,391**	**$ 40,531**		

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Funds
Excess Sales Tax - Fund 246

DEPARTMENT DESCRIPTION

This fund is used to account for excess Green Bay/Brown County Football Stadium District tax funds received from the State of Wisconsin. Funds spent must be for one of the three following purposes:

1. Provide Property Tax Relief
2. Provide Tax Levy Supported Debt Relief
3. Economic Development

2027 OBJECTIVES

- Fund closed out in 2026. Future funds received will be managed through the General Fund.

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Revenues								
Rebates	246100	48401	250	-	250	-	(250)	-100.0%
Expenditures								
Equipment < $5,000	246100	58004	-	7,691	7,941	-	(7,941)	-100.0%
Net Change in Fund Balance			250	(7,691)	(7,691)	-	7,691	-100.0%
Fund Balance - January 1			7,441	7,691	7,691	(0)		
Fund Balance - December 31			**$ 7,691**	**$ (0)**	**$ -**	**$ (0)**		

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Funds
Affordable Housing - Fund 248

DEPARTMENT DESCRIPTION

The Affordable Housing Fund accounts for the collection and related expenditures for affordable housing projects within the Village. The fund was created in 2025 with the closure of Tax Increment District #4.

2026 ACCOMPLISHMENTS

- Staff began to affordable housing regulations and began internal discussions for eligible projects.

2027 OBJECTIVES

- Staff will review potential projects and uses of funds. Any projects identified would require Village Board approval. Any projects approved would require a budget amendment at that time to account for the final cost.

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Other Financing Sources (Uses)								
Operating Transfer In	248700	49200	1,296,660	-	-	-	-	N/A
Net Change in Fund Balance			1,296,660	-	-	-	-	N/A
Fund Balance - January 1			-	1,296,660	-	1,296,660		
Fund Balance - December 31			**$ 1,296,660**	**$ 1,296,660**	**$ -**	**$ 1,296,660**		

Debt Service Fund













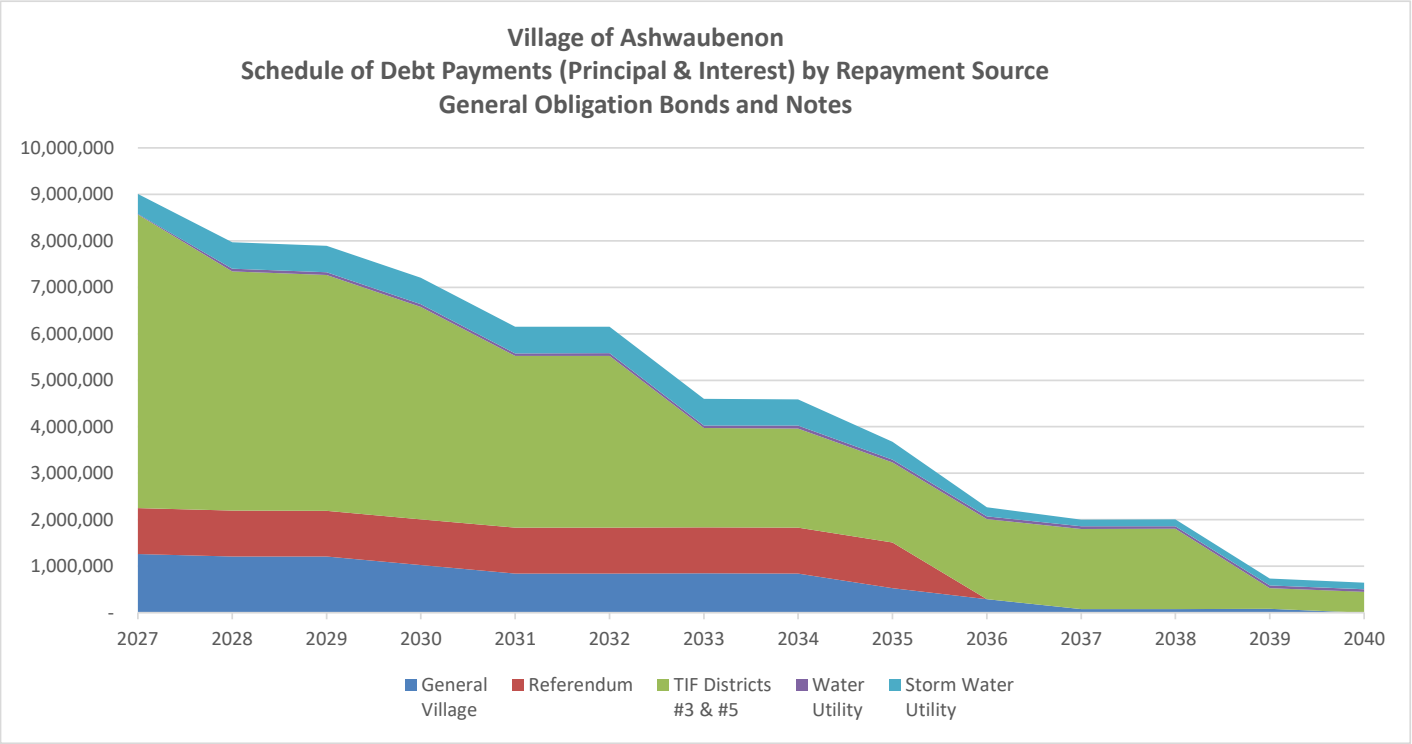


2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance

Debt Service Funds

Debt Service - Fund 300

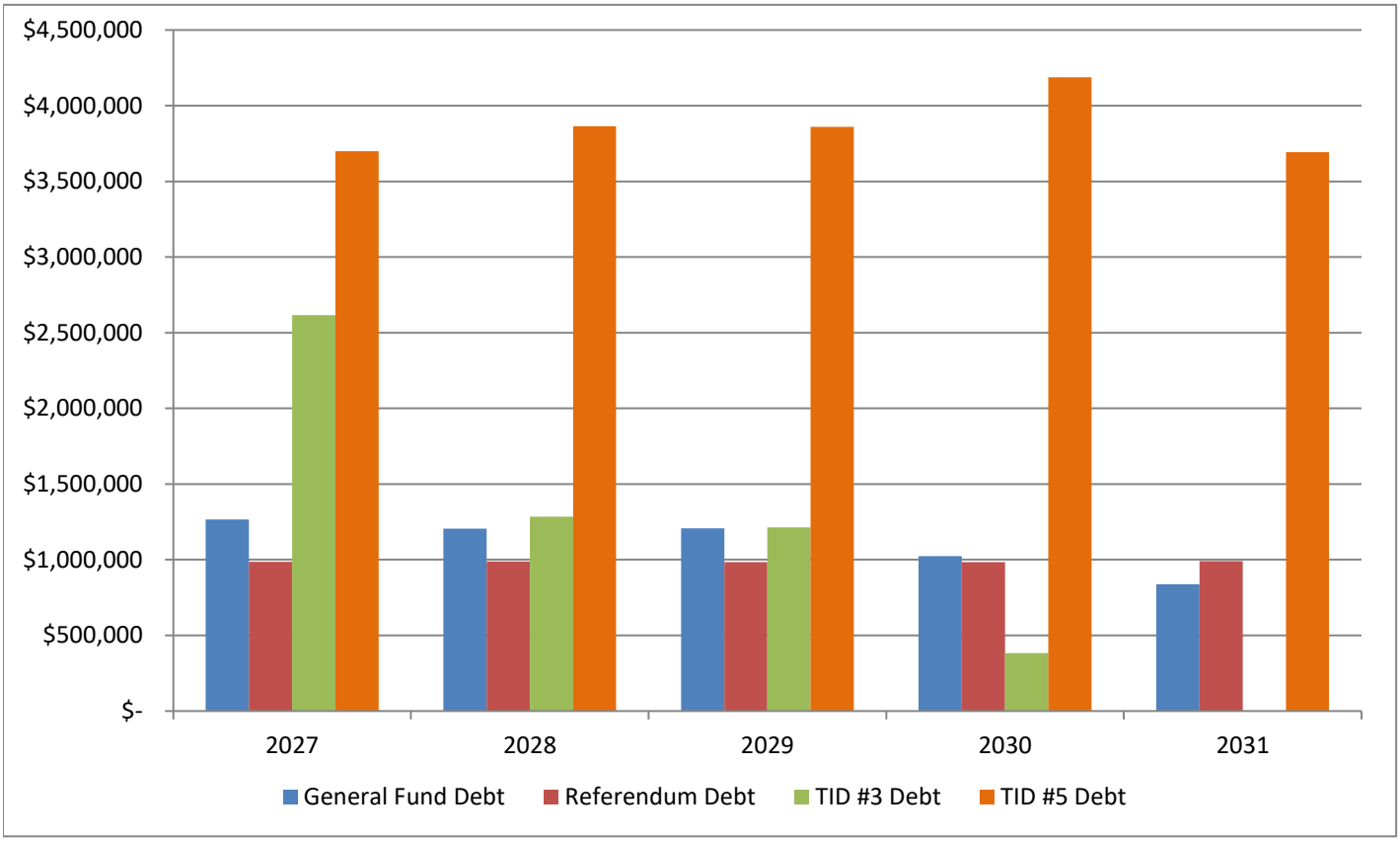
ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
Revenues									
General Property Taxes	300100	41110		1,989,525	2,133,676	2,133,676	2,252,456	118,780	5.6%
Total Revenues				1,989,525	2,133,676	2,133,676	2,252,456	118,780	5.6%
Other Financing Sources (Uses)									
Operating Transfer In	300100	49200		6,049,262	6,471,098	6,502,448	6,315,467	(186,981)	-2.9%
Proceeds Of General Obligation	300100	49110		-	-	-	-	-	N/A
Premium On Bond Issue	300100	49111		120,735	-	-	-	-	N/A
Operating Transfer Out	300100	59000		-	-	-	-	-	N/A
Principal Payments	300100	59100		(6,225,000)	(6,885,000)	(6,885,000)	(6,665,000)	220,000	-3.2%
Interest Payments	300100	59110		(1,934,821)	(1,815,864)	(1,748,986)	(1,900,423)	(151,437)	8.7%
Fiscal Charges	300100	59120		(2,454)	(2,138)	(2,138)	(2,500)	(362)	16.9%
Total Other Financing Uses				(1,992,278)	(2,231,904)	(2,133,676)	(2,252,456)	(118,780)	5.6%
Net Change in Fund Balance				(2,753)	(98,228)	-	-	-	N/A
Fund Balance - January 1				139,708	136,955	238	38,727	38,489	
Fund Balance - December 31				**$ 136,955**	**$ 38,727**	**$ 238**	**$ 38,727**	**$ 38,489**	

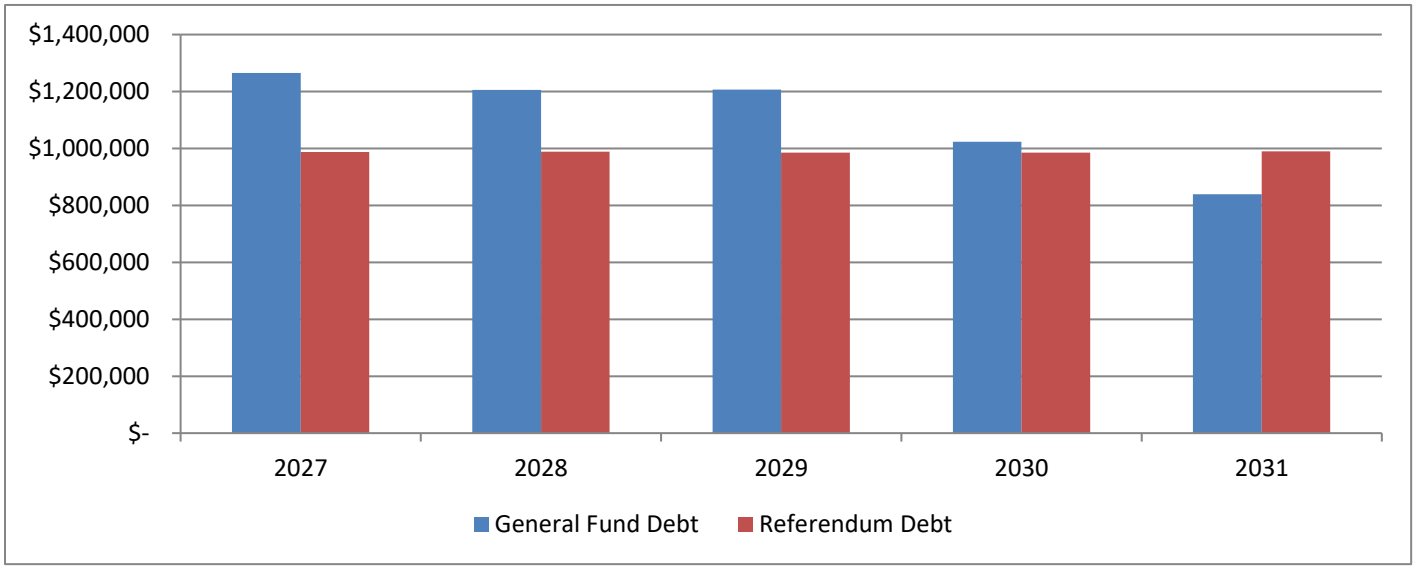


Year End	General Village	Referendum	TIF Districts #3 & #5	Water Utility	Sewer Utility	Storm Water Utility	Total Debt Requirements
	Principal and Interest Payments						
2027	1,262,881	987,075	6,315,467	16,580	16,072	426,431	9,024,506
2028	1,205,675	988,750	5,149,455	57,250	63,875	568,400	8,033,405
2029	1,206,550	984,750	5,073,353	60,625	62,125	568,900	7,956,303
2030	1,023,550	985,075	4,570,692	58,875	60,375	568,400	7,266,967
2031	838,675	989,575	3,693,992	57,125	63,500	571,775	6,214,642
2032	843,925	988,250	3,691,187	60,250	61,500	569,875	6,214,987
2033	848,950	986,175	2,135,687	58,250	64,375	572,725	4,666,162
2034	840,325	988,275	2,134,807	61,125	62,125	565,500	4,652,157
2035	527,925	984,550	1,721,010	58,875	59,875	382,075	3,734,310
2036	290,525	-	1,724,225	56,625	62,500	195,375	2,329,250
2037	77,600	-	1,723,725	59,250	60,000	143,250	2,063,825
2038	79,700	-	1,724,823	56,750	62,375	147,000	2,070,648
2039	81,600	-	446,055	59,125	64,500	145,375	796,655
2040	-	-	448,818	56,375	61,500	143,500	710,193
	$ 9,127,881	**$ 8,882,475**	**$ 40,553,295**	**$ 777,080**	**$ 824,697**	**$ 5,568,581**	**$ 65,734,009**
Principal Balance at 01/01/2027	**$ 7,788,500**	**$ 7,785,000**	**$ 34,788,625**	**$ 760,500**	**$ 808,625**	**$ 4,985,375**	**$ 56,916,625**

2027 Budget
Debt Service - Fund 300
Debt Service by Fund - Next 5 Years

	2027	2028	2029	2030	2031
General Fund Debt	$ 1,265,381	$ 1,205,675	$ 1,206,550	$ 1,023,550	$ 838,675
Referendum Debt	987,075	988,750	984,750	985,075	989,575
TID #3 Debt	2,616,646	1,284,858	1,213,095	383,825	-
TID #5 Debt	3,698,821	3,864,597	3,860,258	4,186,867	3,693,992
Total Debt	$ 8,567,923	$ 7,343,880	$ 7,264,653	$ 6,579,317	$ 5,522,242





2027 Budget
Village of Ashwaubenon
Debt Service Obligations

GENERAL OBLIGATION DEBT				2027		
Date	Issue	Amount	Fund	Principal	Interest	Total
04/12/2016	General Obligation Refunding Bonds	$ 8,525,000				
	Refunding 12/15/15 Referendum Bonding #2	$ 8,525,000	Ref	765,000.00	222,075.00	987,075.00
06/13/2017	Taxable General Obligation Promissory Notes	$ 2,630,000				
	Trails and Road Reconstruction	$ 1,225,000	TID 3	135,000.00	2,025.00	137,025.00
	West Main Avenue Trail	$ 275,000	TID 4	-	-	-
	Element Way Demo, Redevelopment & Road Construction	$ 1,130,000	TID 5	125,000.00	1,875.00	126,875.00
11/15/2018	General Obligation Refunding Bonds, Series 2018A	$ 1,100,000				
	Ridge Road Sidewalk Construction	$ 85,000	TID 3	15,000.00	900.00	15,900.00
	Mike McCarthy Way / Element Way (former William Charles Court)	$ 1,015,000	TID 5	10,000.00	38,600.00	48,600.00
11/15/2018	Taxable General Obligation Refunding Bonds, Series 2018B	$ 12,080,000				
	Manseau Flats TID Incentive	$ 520,000	TID 3	60,000.00	3,435.00	63,435.00
	Baseball Stadium Land Acquisition & Construction	$ 11,560,000	TID 5	290,000.00	415,020.00	705,020.00
11/15/2018	Taxable General Obligation Promissory Notes, Series 2018C	$ 2,840,000				
	Baseball Stadium Construction	$ 2,840,000	TID 5	435,000.00	25,481.25	460,481.25
09/17/2019	General Obligation Promissory Notes, Series 2019A	$ 6,240,000				
	Cormier Road & Mike McCarthy Way Overhead Power	$ 1,525,000	Cap	160,000.00	12,450.00	172,450.00
	Aldon Station, Cormier Road & Waube Lane Sidewalk	$ 4,190,000	TID 3	615,000.00	47,925.00	662,925.00
	Mike McCarthy Way Overhead Power Conversion	$ 525,000	TID 5	55,000.00	9,375.00	64,375.00
09/17/2019	Taxable General Obligation Promissory Notes, Series 2019B	$ 2,225,000				
	Aldon Station Development	$ 1,080,000	TID 3	155,000.00	8,981.25	163,981.25
	Baseball Stadium Construction	$ 1,145,000	TID 5	145,000.00	8,423.75	153,423.75
06/17/2020	General Obligation Promissory Notes, Series 2020A	$ 4,810,000				
	EAB Tree Removal	$ 1,455,000	Cap	165,000.00	12,675.00	177,675.00
	Aldon Station, Vanderperren Way, HSIP & Trail Bridge	$ 2,425,000	TID 3	310,000.00	24,050.00	334,050.00
	Element Way Road Construction	$ 930,000	TID 5	-	18,600.00	18,600.00
06/17/2020	Taxable General Obligation Promissory Notes, Series 2020B	$ 2,095,000				
	Aldon Station Road Construction	$ 360,000	TID 3	45,000.00	3,255.00	48,255.00
	Slinde Development TIF Incentive #2	$ 1,735,000	TID 5	340,000.00	10,285.00	350,285.00
06/17/2020	Taxable General Obligation Refunding Bonds, Series 2020C	$ 1,895,000				
	Slinde TIF Incentive #1 Refunded	$ 1,895,000	TID 5	-	52,122.00	52,122.00
06/01/2022	General Obligation Promissory Notes, Series 2022A	$ 1,750,000				
	Ashwaubomay Park Pedestrian Bridge	$ 1,750,000	TID 3	380,000.00	9,500.00	389,500.00
06/01/2022	Taxable General Obligation Promissory Notes, Series 2022B	$ 1,960,000				
	Slinde TIF Incentive #3	$ 1,960,000	TID 5	300,000.00	65,730.00	365,730.00
12/15/2022	General Obligation Promissory Notes, Series 2020C	$ 7,485,000				
	Ashw Ped Bridge, Lombardi Ave Access Rd, Brookwood Side	$ 1,720,000	TID 3	365,000.00	9,125.00	374,125.00
	Road Reconstruction - Morris Ave, Element Way	$ 5,765,000	TID 5	745,000.00	207,125.00	952,125.00

2027 Budget
Village of Ashwaubenon
Debt Service Obligations

GENERAL OBLIGATION DEBT				2027		
Date	Issue	Amount	Fund	Principal	Interest	Total
12/15/2022	Taxable General Obligation Promissory Notes, Series 2022D	$ 1,430,000				
	Merge TIF Incentive	$ 1,430,000	TID 5	185,000.00	57,457.50	242,457.50
05/15/2024	General Obligation Promissory Notes, Series 2024A	$ 2,730,000				
	Street Enhancements - EAB Tree Removal	$ 55,000	Cap	10,000.00	1,550.00	11,550.00
	Lombardi Access Rd Reconstruction	$ 1,175,000	TID 3	415,000.00	12,450.00	427,450.00
	Capital Projects - Land Acquisition	$ 1,500,000	SW	130,000.00	54,900.00	184,900.00
05/15/2024	Taxable General Obligation Promissory Notes, Series 2024B	$ 1,805,000				
	Slinde TIF Incentive #4	$ 1,805,000	TID 5	-	93,052.50	93,052.50
12/30/2024	General Obligation Promissory Notes, Series 2024C	$ 2,890,000				
	Sidewalk Replacement, HVAC Replacement, EAB	$ 1,174,000	Cap	123,578.95	52,240.19	175,819.14
	PW Loader and 2 Dump Trucks	$ 916,000	Cap	96,421.05	40,759.81	137,180.86
	Fire Truck	$ 800,000	Cap	45,000.00	34,025.00	79,025.00
12/30/2025	General Obligation Promissory Notes, Series 2025A	$ 1,795,000				
	PW Garage Roof Replacement, Marina Walkway Repair	$ 740,000	Cap	72,144.85	33,300.00	105,444.85
	Garbage Truck, Dump Truck , Dump Truck	$ 1,055,000	Cap	102,855.15	47,475.00	150,330.15
12/30/2025	General Obligation Promissory Notes, Series 2025B	$ 1,400,000				
	Willard Pond, Ashwaubenon Street Culvert Replace	$ 1,400,000	SW	135,000.00	63,025.00	198,025.00
12/30/2026	General Obligation Promissory Notes, Series 2026	$ 6,655,000				
	SAN Storage (IT), Ambulance, Dump Truck, Backhoe	$ 1,530,000	Cap	-	27,550.00	27,550.00
	TID #5: Morris Ave Recon, Cormier/SanLuis Crosswalk, Pilgrim W	$ 2,225,000	TID 5	-	51,926.00	51,926.00
	Water: Morris Avenue Reconstruction	$ 560,000	Water	-	12,991.00	12,991.00
	Sewer: Morris Avenue Reconstruction	$ 595,000	Sewer	-	13,962.00	13,962.00
	Storm Water: Morris Avenue Reconstruction, Street Sweeper	$ 1,745,000	SW	-	38,809.00	38,809.00
05/15/2027	General Obligation Promissory Notes	$ 6,146,764				
	PW Garage Expansion Project VB-06	$ 5,000,000	Cap	-	203,358.00	203,358.00
	Main Avenue Trail/Sidewalk Extension PW-06	$ 250,000	Cap	-	10,168.00	10,168.00
	Ridge Road Reconstruction PW-33	$ 303,161	Cap	-	12,330.00	12,330.00
	Ridge Road Reconstruction PW-33	$ 88,240	Water	-	3,589.00	3,589.00
	Ridge Road Reconstruction PW-33	$ 51,880	Sewer	-	2,110.00	2,110.00
	Ridge Road Reconstruction PW-33	$ 115,483	SW	-	4,697.00	4,697.00
	Concrete pavement Panel & Joint Repairs PW-37	$ 300,000	TID 5	-	12,202.00	12,202.00
	Marina Lane Sidewalk Installation PW-38	$ 38,000	TID 5	-	1,546.00	1,546.00
	TOTAL GENERAL OBLIGATION DEBT	**$ 145,783,528**		**$ 6,930,000.00**	**$ 2,094,506.25**	**$ 9,024,506.25**

2027 Budget
Village of Ashwaubenon
Debt Service Obligations

GENERAL OBLIGATION DEBT				2027		
Date	Issue	Amount	Fund	Principal	Interest	Total
CDA Lease Revenue Bonds				**2027**		
Date	Issue	Amount	Fund	Principal	Interest	Total
06/20/2019	Lease Revenue Bonds, Series 2019	$ 67,655,000	CDA	645,000.00	2,072,927.50	2,717,927.50
06/20/2019	Lease Revenue Bonds, Series 2019 - Capital Appreciation	$ 29,631,951	CDA	-	-	-
4/1/2022	Taxable Lease Revenue Refunding Bonds, Series 2022	$ 16,275,000	CDA	2,345,000.00	142,538.13	2,487,538.13
	TOTAL CDA LEASE REVENUE BONDS	**$ 149,221,951**		**$ 2,990,000.00**	**$ 2,215,465.63**	**$ 5,205,465.63**

GENERAL OBLIGATION DEBT BY FUND				
General Government	Gen	-	-	-
Capital Projects	Cap	775,000.00	487,881.00	1,262,881.00
Referendum	Ref	765,000.00	222,075.00	987,075.00
Tax Incremental District #3	TID 3	2,495,000.00	121,646.25	2,616,646.25
Tax Incremental District #4	TID 4	-	-	-
Tax Incremental District #5	TID 5	2,630,000.00	1,068,821.00	3,698,821.00
Water Utility	Water	-	16,580.00	16,580.00
Sewer Utility	Sewer	-	16,072.00	16,072.00
Storm Water Utility	SW	265,000.00	161,431.00	426,431.00
		$ 6,930,000.00	$ 2,094,506.25	$ 9,024,506.25
TOTAL DEBT SERVICE BY FUND				
General Government	Gen	-	-	-
Capital Projects	Cap	775,000.00	487,881.00	1,262,881.00
Referendum	Ref	765,000.00	222,075.00	987,075.00
Tax Incremental District #3	TID 3	2,495,000.00	121,646.25	2,616,646.25
Tax Incremental District #4	TID 4	-	-	-
Tax Incremental District #5	TID 5	2,630,000.00	1,068,821.00	3,698,821.00
Water Utility	Water	-	16,580.00	16,580.00
Sewer Utility	Sewer	-	16,072.00	16,072.00
Storm Water Utility	SW	265,000.00	161,431.00	426,431.00
Community Development Authority	CDA	2,990,000.00	2,215,465.63	5,205,465.63
		$ 9,920,000.00	$ 4,309,971.88	$ 14,229,971.88
Total Debt Service by Funding Source				
Taxes		775,000.00	487,881.00	1,265,381.00
Referendum Taxes		765,000.00	222,075.00	987,075.00
Tax Incremental District Transfers		5,125,000.00	1,190,467.25	6,315,467.25
Water Utility Responsibility		-	16,580.00	16,580.00
Sewer Utility Responsibility		-	16,072.00	16,072.00
Storm Water Utility Responsibility		265,000.00	161,431.00	426,431.00
CDA Responsibility		2,990,000.00	2,215,465.63	5,205,465.63
Excess Fund Balance				-
Total Funding Sources				$ 14,232,471.88

Capital Projects Funds















2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance

Capital Projects Funds

Summary Report

ACCOUNT	TID #3 (Fund 403)	TID #5 (Fund 405)	Finance & Information Technology (Fund 450)	Land Sales & Acquistions (Fund 451)	Public Safety Projects (Fund 465)	Public Safety Large Vehicle Equipment (Fund 466)	Public Works Projects (Fund 470)	Public Works Large Vehicle Equipment (Fund 471)	Village Buildings (Fund 472)	Parks & Recreation Projects (Fund 475)	Parks & Recreation Large Vehicle Equipment (Fund 476)	TOTAL
Revenues												
General Property Taxes	$ 7,842,260	$ 4,251,631	$ -	$ -	$ -	$ -	$ 550,000	$ -	$ -	$ -	$ -	$ 12,643,891
Intergovernmental	1,789,931	130,603	-	-	-	-	45,000	-	-	-	-	1,965,534
Miscellaneous	-	180,000	-	-	-	-	-	-	-	44,594	-	224,594
Total Revenues	9,632,191	4,562,234	-	-	-	-	595,000	-	-	44,594	-	14,834,019
Expenditures												
Current												
General Government	-	17,310	330,000	-	-	-	-	-	-	-	-	347,310
Public Works	-	-	-	-	-	-	-	-	8,000	-	-	8,000
Parks & Recreation	-	-	-	-	-	-	-	-	-	300,000	-	300,000
Conservation & Development	2,032,105	52,500	-	-	-	-	-	-	-	-	-	2,084,605
Debt Service												
Interest and Fiscal Charges	3,033	4,250	-	-	-	-	-	-	-	-	-	7,283
Capital Outlay	127,500	2,936,348	-	-	-	365,000	1,525,161	954,088	5,097,000	117,800	-	11,122,897
Total Expenditures	2,162,638	3,010,408	330,000	-	-	365,000	1,525,161	954,088	5,105,000	417,800	-	13,870,095
Excess of Revenues over (under) Expenditures	7,469,553	1,551,826	(330,000)	-	-	(365,000)	(930,161)	(954,088)	(5,105,000)	(373,206)	-	963,924
Other Financing Sources (Uses)												
Long Term Debt Issued	-	457,000	-	-	-	-	553,161	-	5,000,000	-	-	6,010,161
Debt Premium	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Out	(2,741,646)	(3,835,073)	-	-	-	-	-	-	-	-	-	(6,576,719)
TIF Grant Incentive	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(2,741,646)	(3,378,073)	-	-	-	-	553,161	-	5,000,000	-	-	(566,558)
Net Change in Fund Balance	4,727,907	(1,826,247)	(330,000)	-	-	(365,000)	(377,000)	(954,088)	(105,000)	(373,206)	-	397,366
Fund Balance - January 1	14,638,365	(4,025,564)	330,000	-	-	365,000	381,938	1,968,390	678,371	373,206	-	14,709,706
Fund Balance - December 31	**$ 19,366,272**	**$ (5,851,811)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,938**	**$ 1,014,302**	**$ 573,371**	**$ -**	**$ -**	**$ 15,107,072**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Funds
Tax Incremental District #3 - Fund 403

DEPARTMENT DESCRIPTION

This fund is used to account for the cost of projects within Tax Incremental District #3. Financing is provided by general property tax levies, general obligation debt proceeds, and/or transfers from other funds.

2026 ACCOMPLISHMENTS

- Lombardia Avenue Access Road phragmites removal and restoration.
- Continued work on the Ashwaubomay River Trail Pathway.

2027 OBJECTIVES

- Finalized Lombardi Access Road corridor, including phragmites removal and restoration.
- Finalize Ashwaubomay River Trail Pathway extension from the pedistrian bridge.
- Close the district.

	GL Number			2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	Project	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Revenues									
General Property Taxes	403100	41110		7,156,960	7,799,646	7,817,796	7,842,260	24,464	0.3%
Exempt Computer Aids	403100	43411	T3002	946,380	946,380	946,380	946,380	-	0.0%
Personal Property Aid	403100	43413	T3002	843,551	843,551	843,551	843,551	-	0.0%
State Aids - Miscellaneous	403100	43510		176,310	-	-	-	-	N/A
Reimbursements	403100	48502		10,000	7,436	-	-	-	N/A
Total Revenues				9,133,201	9,597,013	9,607,727	9,632,191	24,464	0.3%
Expenditures									
Current									
Conservation and development				1,962,674	2,098,690	2,115,150	2,032,105	(83,045)	-3.9%
Capital Outlay				649,217	147,683	-	127,500	127,500	N/A
Debt Service									
Interest and fiscal charges				3,563	3,483	3,483	3,033	(450)	-12.9%
Total Expenditures				2,615,454	2,249,856	2,118,633	2,162,638	44,005	2.1%
Excess of Revenues over Expenditures				6,517,747	7,347,157	7,489,094	7,469,553	(19,541)	-0.3%
Other Financing Sources (Uses)									
Sale Of Land	403100	48301	T3006	659,150	-	-	-	-	N/A
Transfer Out - TID3 Admin	403100	59000	T3002	(3,608,154)	(3,262,439)	(3,262,439)	(2,741,646)	520,793	-16.0%
Total Other Financing Uses				(2,949,004)	(3,262,439)	(3,262,439)	(2,741,646)	520,793	-16.0%
Net Change in Fund Balance				3,568,743	4,084,718	4,226,655	4,727,907	501,252	11.9%
Fund Balance - January 1				6,984,904	10,553,647	9,522,602	14,638,365		
Fund Balance - December 31				**$ 10,553,647**	**$ 14,638,365**	**$ 13,749,257**	**$ 19,366,272**		

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Funds
Tax Incremental District #5 - Fund 405

DEPARTMENT DESCRIPTION

This fund is used to account for the cost of projects within Tax Incremental District #5. Financing is provided by general property tax levies, general obligation debt proceeds, and/or transfers from other funds.

2026 ACCOMPLISHMENTS

- Development incentives.
- Mill-pave road reconstruction of Village roadway within TID #5.
- Began design work for the Morris Avenue Reconstruction project.
- Housing development begins at corner of Holmgren Way and Cormier Road with planned completion in 2026.

2027 OBJECTIVES

- Morris Avenue Reconstruction from Holgren Avenue to Ashland Avenue.
- Cormier Road and San Luis Crosswalk Reconstruction.
- Concrete Pavement Panel and Joint Repairs.
- Pilgrim Way Pavement Replacement from Ashland Avenue to Broadway Street.
- Marina Lane Sidewalk Installation.
- Purchase Meridian Barriers for traffic control.
- Concrete replacements on the north side of Mike McCarthy Way between Oneida Street and Holmgren Way.
- Discussion, design, and possible reconstruction of a portion of the Ashwaubomay River Trail.

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance

Capital Projects Funds

Tax Incremental District #5 - Fund 405

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
Revenues									
General Property Taxes	405100	41110		4,418,280	3,977,033	3,986,287	4,251,631	265,344	6.7%
T5001 Exempt Computer Aids	405100	43411		4,303	4,303	4,303	4,303	-	0.0%
Personal Property Aid	405100	43413		126,300	126,300	126,300	126,300	-	0.0%
Rent	405100	48200		89,967	180,000	180,000	180,000	-	0.0%
Lease Revenue	405100	48505		89,173	-	-	-	-	N/A
Total Revenues				4,728,023	4,287,636	4,296,890	4,562,234	265,344	6.2%
Expenditures									
Current									
Trng/Conf/Trl - TID5 Admin	405100	53001	T5001	108	500	500	500	-	0.0%
Misc Exp - TID5 Admin	405100	54028	T5001	10,150	150	150	150	-	0.0%
Contr Svcs - Tid4 Admin	405100	55001	T5001	386	2,500	2,500	2,500	-	0.0%
Acctg/Audit - TID5 Admin	405100	55007	T5001	3,723	5,000	5,000	5,000	-	0.0%
Software Mant - TID5 Admin	405100	56003	T5001	-	4,399	-	4,400	4,400	N/A
Utility Charges - TID5 Admin	405100	57002	T5001	-	3,569	-	4,760	4,760	N/A
General Government				14,367	16,118	8,150	17,310	9,160	112.4%
TIF Grant	405100	59400	T5001	51,701	216,733	100,000	52,500	(47,500)	-47.5%
Conservation and development				51,701	216,733	100,000	52,500	(47,500)	-47.5%
Infr Street - Mill Pave	405300	58008	30000	532,344	252,654	500,000	250,000	(250,000)	-50.0%
Infr Street - William Chrls Ct	405300	58008	T5002	21,391	-	-	-	-	N/A
Infr Oth - TID5 Admin	405100	58011	T5001	4,573	-	-	2,686,348	2,686,348	N/A
Infr Oth - Morris Ave	405100	58011	T5006	-	100,000	-	-	-	N/A
Infr Oth - Infra Improvement	405300	58011	T5008	349,007	50,000	200,000	-	(200,000)	-100.0%
Capital Outlay				907,316	402,654	700,000	2,936,348	2,236,348	319.5%
Debt Service									
Interest and fiscal charges				4,354	4,250	4,250	4,250	-	0.0%
Total Expenditures				977,737	639,755	812,400	3,010,408	2,198,008	270.6%
Excess of Revenues over (under) Expenditures				3,750,286	3,647,881	3,484,490	1,551,826	(1,932,664)	-55.5%
Other Financing Sources (Uses)									
Proceeds Of General Obligation	405100	49110		-	2,223,348	-	457,000	457,000	N/A
Transfer Out - TID5 Admin	405100	59000	T5001	(2,623,283)	(3,483,660)	(3,483,660)	(3,835,073)	(351,413)	10.1%
Total Other Financing Uses				(2,623,283)	(1,260,312)	(3,483,660)	(3,378,073)	105,587	-3.0%
Net Change in Fund Balance				1,127,002	2,387,569	830	(1,826,247)	(1,827,077)	N/A
Fund Balance - January 1				(7,540,135)	(6,413,133)	(6,286,782)	(4,025,564)		
Fund Balance - December 31				**$ (6,413,133)**	**$ (4,025,564)**	**$ (6,285,952)**	**$ (5,851,811)**		

2027

Capital Plan Detail - TID #5

Ashwaubenon, WI

Project #	PW-03
Project Name	Village Streets - Mill/Pave Program

Total Project Cost	$7,975,000	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Infrastructure - Streets	Useful Life	20 years
Account Code	470300 58008	Project Number	2729

Description

Annual pavement maintenance of Village asphalt roadways (Village has approximately 105 centerline miles of asphalt roadway). Annual program is based of PASER Roadway Rating Program in order to determine the streets that are in the worst condition and in need of resurfacing.

Justification

The annual Pavement Maintenance Program is critical in keeping the existing Village street network in desirable driving condition. The Village will look to add $25,000/year to this program to get it to an annual operating budget of at least $1,000,000 (amount needed in current-day dollars to repave 4-5 miles of roadway per year and, in turn, repave every Village roadway within a 20-25 year period).

Expenditures	2027	Future
Construction/Maintenance	900,000	6,300,000
Total	**900,000**	**6,300,000**

Funding Sources	2027	Future
Capital Projects Funds - Street Construction	800,000	6,300,000
TID #5	100,000	
Total	**900,000**	**6,300,000**

2027

Capital Plan Detail - TID #5

Ashwaubenon, WI

Project #	PR-11
Project Name	Ashwaubomay River Trail reconstruction

Total Project Cost	$150,000	Contact	Director of Parks, Recreation & Forestry
Department	Parks, Recreation & Forestry	Type	Maintenance
Category	Infrastructure - Other	Useful Life	20 years
Account Code	405300 58008 30000	Project Number	2730

Description

Trail reconstruction bwtween 172 and the southeast corner of the Bay Harbor condominium property.

Justification

Safety concern, trail has deteriorated due to tree root damage and proximity to water.

Expenditures	2027	Future
Construction/Maintenance	150,000	0
Total	**150,000**	**0**

Funding Sources	2027	Future
TID #5	150,000	0
Total	**150,000**	**0**

2027

Capital Plan Detail - TID #5

Ashwaubenon, WI

Project #	PW-16
Project Name	Morris Avenue Reconstruction (Holmgren to Ashland)

Total Project Cost	$4,801,081	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Infrastructure - Streets	Useful Life	30 years
Account Code	See Project Master for Coding	Project Number	2677

Supplemental Attachments

Morris Ave Estimate_Holmgren to Ashland.pdf Summary.xlsx

Description

Complete roadway and utility reconstruction will include replacement of water main, sanitary sewer, storm sewer, and associated services. Road base will be reconstructed, curb and gutter and pavement will be replaced. Pedestrian accommodations will be reviewed to align with the 2025 Bicycle and Pedestrian Plan.

Justification

The current watermain was installed in 1950 and has reached the end of its service life. There has been one water main break in this segment of pipe and the main is under sized for the current use. The 2025 Paser rating is 4 and pavement will need to be replaced/resurfaced by 2027. The storm sewer pipe joints are failing and this can be seen in the televising videos and can also be seen in the roadway surface.

Expenditures	2027	Future
Construction/Maintenance	4,000,901	0
Total	**4,000,901**	**0**

Funding Sources	2027	Future
TID #5	1,468,348	0
G.O. Debt (Stormwater)	1,377,171	
G.O. Debt (Sanitary)	595,631	
G.O. Debt (Water)	559,751	
Total	**4,000,901**	**0**

2027

Capital Plan Detail - TID #5

Ashwaubenon, WI

Project #	PW-37
Project Name	Concrete Pavement Panel and Joint Repairs

Total Project Cost	$1,050,000	Contact	Director of Public Works
Department	Public Works	Type	Maintenance
Category	Infrastructure - Streets	Useful Life	20 years
Account Code	405100 58011 T5001	Project Number	2732

Description

Remove and replace existing concrete joints and panels that have deteroiated due to age. The roadways incorporated in this work will be Pilgrim Way, Holmgren, Hansen, and Cormier.

Justification

Sections of pavement have reached the end of their useful life and should be replaced to ensure full life of the paved surface.

Expenditures	2027	Future
Construction/Maintenance	250,000	750,000
Planning/Design	50,000	
Total	**300,000**	**750,000**

Funding Sources	2027	Future
TID #5	300,000	750,000
Total	**300,000**	**750,000**

2027

Capital Plan Detail - TID #5

Ashwaubenon, WI

Project #	PW-38
Project Name	Marina Lane Sidewalk Installation

Total Project Cost	$220,000	Contact	Director of Public Works
Department	Public Works	Type	New
Category	Infrastructure - Other	Useful Life	25 years
Account Code	405100 58011 T5001	Project Number	2733

Description

Install a 5' sidewalk on the north side of Marina Lane from Broadway to the eastern termini. This project will include various utility relocates due to street lights, utility boxes, and hydrants being the the way.

Justification

This would be the final north connection of the riverwalk trail to the existing sidewalk on Broadway. Work would follow the development on the north side side of Marina Lane.

Expenditures	2027	Future
Planning/Design	38,000	182,000
Total	**38,000**	**182,000**

Funding Sources	2027	Future
TID #5	38,000	182,000
Total	**38,000**	**182,000**

2027

Capital Plan Detail - TID #5

Ashwaubenon, WI

Project #	PW-40
Project Name	Cormier and San Luis Crosswalk

Total Project Cost	$210,000	Contact	Director of Public Works
Department	Public Works	Type	New
Category	Infrastructure - Other	Useful Life	25 years
Account Code	405100 58011 T5001	Project Number	2701

Supplemental Attachments

Cormier and San Luis Estimate.pdf

Description

Install a marked crosswalk on the east leg of the Cormier Road and San Luis intersection to improve pedestrian safety and accessibility. The project includes the installation of ramps and pedestrian push-button signals. An out-of-service pressure reducing valve vault located in the northeast corner of the intersection will need to be removed as part of the project to accommodate the proposed improvements. This project will also include a the installation of curb ramps and a Rectangular Rapid Flashing Beacon mid-block on Cormier between San Luis and Oneida.

Justification

With the increased pedestrian activity generated by the adjacent senior housing facility and the Brown County Library, this intersection has become an important pedestrian crossing. Constructing a fully accessible crossing will improve safety, enhance connectivity, and ensure the intersection meets current accessibility standards for all users.

Expenditures	2027	Future
Construction/Maintenance	165,000	0
Planning/Design	45,000	
Total	**210,000**	**0**

Funding Sources	2027	Future
TID #5	210,000	0
Total	**210,000**	**0**

2027

Capital Plan Detail - TID #5

Ashwaubenon, WI

Project #	PW-42
Project Name	Pilgrim Way Pavement Replacement (Ashland Ave to Broadway St)

Total Project Cost	$545,000	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Infrastructure - Streets	Useful Life	25 years
Account Code	405100 58011 T5001	Project Number	2734

Description

Complete pavement replacement of the eastbound lanes on Pilgrim Way from Ashland Ave to Broadway St. Utilities will remain and not be replaced as they are only 25 years old and are under the westbound lanes of traffic.

Justification

Over the past three to four winter seasons, the pavement joints have deteriorated significantly, resulting in accelerating joint failures throughout this section of roadway. As a result, Public Works crews have been required to perform frequent maintenance repairs, increasing both labor demands and expenditures on patching materials.

Expenditures	2027	Future
Construction/Maintenance	545,000	0
Total	**545,000**	**0**

Funding Sources	2027	Future
TID #5	545,000	0
Total	**545,000**	**0**

2027

Capital Plan Detail - TID #5

Ashwaubenon, WI

Project #	PW-44
Project Name	Meridian Barriers

Total Project Cost	$119,000	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Equipment	Useful Life	10 years
Account Code	405100 58011 T5001	Project Number	2735

Supplemental Attachments

Merdian Barrier Quote Rev 1.pdf

Description

Fifteen Meridian Barriers to be used for crowd protection.

Justification

The current barriers were in house made and are not easy to operate and handle.

Expenditures	2027	Future
Equipment/Furnishings	119,000	0
Total	**119,000**	**0**

Funding Sources	2027	Future
TID #5	119,000	0
Total	**119,000**	**0**

Budget Impact

Routine Maintenance

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Funds
Finance and Information Technology - Fund 450

DEPARTMENT DESCRIPTION

The Finance and Information Technology Fund is used to account for the cost of Finance and IT Department capital projects. Financing is provided by general property tax levy, general obligation debt proceeds, and/or excess general funds.

2026 ACCOMPLISHMENTS

- Purchased and implemented Tyler Technologies ERP and Payroll/HR software systems.

2027 OBJECTIVES

- Finalize Tyler Payroll/HR software implementation.
- Replace SAN Storage Server.

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Expenditures								
Software Maintenance	450150	56003	-	134,752	-	100,000	100,000	N/A
Equipment > $5,000	450150	58003	-	-	-	230,000	230,000	N/A
Total Expenditures			-	134,752	-	330,000	330,000	N/A
Excess of Revenues (under) Expenditures			-	(134,752)	-	(330,000)	(330,000)	N/A
Other Financing Sources								
Proceeds of General Obligation	450150	49110	-	230,000	-	-	-	N/A
Operating Transfer In	450150	49200	234,752	-	-	-	-	N/A
Total Other Financing Sources			234,752	230,000	-	-	-	N/A
Net Change in Fund Balance			234,752	95,248	-	(330,000)	(330,000)	N/A
Fund Balance - January 1			-	234,752	-	330,000		
Fund Balance - December 31			**$ 234,752**	**$ 330,000**	**$ -**	**$ (0)**		

2027

Capital Plan Detail - Information Technology

Ashwaubenon, WI



Project #	IT-11
Project Name	SAN Storage Server Replacement

Total Project Cost	$230,000	Contact	Network Administrator
Department	Information Technology	Type	Replacement
Category	Equipment	Useful Life	7 years
Account Code	450150 58003	Project Number	2736

Description

Replacement of SAN Storage Server.

Justification

The Storage Area Network (SAN) serves as the central repository for all Village data, including files, video recordings, and virtual machines (VMs) making it a critical component of the Village's IT infrastructure.

Our current SAN, the Nimble HF20 storage array, will reach the end of its support and service life on July 31, 2028. Replacing a SAN and migrating data to a new storage array is a complex and time-intensive process. It is recommend to purchase a replacement system in 2027 allowing staff time to gradually migrate servers, virtual machines, and data throughout the year avoiding the time constraints associated with completing the migration shortly before support ends in 2028.

Looking to purchase a HPE Alletra MP B10000 / Pure Storage array or like model. Both server options are all-flash arrays and offer enhanced compression algorithms and upgraded processor chips which double the usable storage capacity of our current unit.

Approval of this request will require approval on Project #IT-22 (Server Room UPS Upgrade) to support the necessary voltage requirements of the new server.

Expenditures	2027	Future
Equipment/Furnishings	230,000	0
Total	**230,000**	**0**

Funding Sources	2027	Future
Special Revenue Fund - Oneida Service Agreement	230,000	0
Total	**230,000**	**0**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Funds
Land Sales/Acquisitions - Fund 451

DEPARTMENT DESCRIPTION

This fund is used to account for the proceeds of village land sales and the expenditures related to any land purchases. Funds can be redistributed for other expenditure purposes at the direction of the Village Board.

2026 ACCOMPLISHMENTS

- No Activity

2027 OBJECTIVES

- None

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
Revenues								
			-	-	-	-	-	N/A
Total Revenues			-	-	-	-	-	N/A
Expenditures								
			-	-	-	-	-	N/A
Total Expenditures			-	-	-	-	-	N/A
Net Change in Fund Balance			-	-	-	-	-	N/A
Fund Balance - January 1			-	-	-	-		
Fund Balance - December 31			$ -	$ -	$ -	$ -		

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Funds
Public Safety Capital Projects - Fund 465

DEPARTMENT DESCRIPTION

This fund is used to account for the cost of new and replacement Public Safety equipment not financed through the Oneida Service Agreement Fund. Financing is provided by general property tax levies, general obligation debt proceeds, and/or transfers from other funds.

2026 ACCOMPLISHMENTS

- No Activity

2027 OBJECTIVES

- Public Safety Capital Projects can be found in the Oneida Service Agreement Fund budget.

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Revenues								
Misc Revenues	465200	48900	17,213	-	-	-	-	N/A
Other Financing Sources (Uses)								
Operating Transfer Out	465200	59000	(17,213)	-	-	-	-	N/A
Net Change in Fund Balance			-	-	-	-	-	-
Fund Balance - January 1			-	-	-	-		
Fund Balance - December 31			$ -	$ -	$ -	$ -		

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Funds
Public Safety Large Vehicle Equipment - Fund 466

DEPARTMENT DESCRIPTION

This fund is used to account for the cost of new and replacement Public Safety large vehicles (those over $150,000). Financing is provided by general property tax levies, general obligation debt proceeds, and/or transfers from other funds.

2027 VEHICLES BUDGETED FOR PURCHASE

- Ambulance - A311

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Expenditures								
Vehicles	466200	58005	808,355	-	-	365,000	365,000	N/A
Other Financing Sources								
Operating Transfer In	466200	49200	808,355	-	-	-	-	N/A
Proceeds Of General Obligation	466200	49110	-	365,000	-	-	-	N/A
Total Other Financing Sources			808,355	365,000	-	-	-	N/A
Net Change in Fund Balance			-	365,000	-	(365,000)	(365,000)	N/A
Fund Balance - January 1			-	-	-	365,000		
Fund Balance - December 31			**$ -**	**$ 365,000**	**$ -**	**$ -**		

2027

Capital Plan Detail - Public Safety Large Vehicles

Ashwaubenon, WI



Project #	V-PS-18
Project Name	Ambulance - A311 - FA#1009

Total Project Cost	$440,000	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Vehicles	Useful Life	5 years
Account Code	466200 58005	Project Number	2737

Description

Ambulance 311 (FA# 1009) replacement.

Justification

Ambulance 311 (2011 Medtec, FA #1009) was purchased in 2010 and is past its useful life. The preorder for this request was placed in the Fall of 2024. The Village is anticipating a July 2027 delivery date. Chassis/Box ($345,000); Radio/MDC ($16,000); Power Cot/Power Load ($60,000); Power Stair Chair ($15,000); Incidental Loose Equip ($4000). The purchase of the Power Cot and Stair Chair were completed as part of Project #2562 in the 2025 Budget. The request for the 2027 budget is for the Chassis/Box, Radio/MDC and the Incidental Loose Equipment.

Expenditures	2027	Future
Vehicles	365,000	0
Total	**365,000**	**0**

Funding Sources	2027	Future
Capital Projects Funds - Public Safety Vehicles	365,000	0
Total	**365,000**	**0**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Funds
Public Works Capital Projects - Fund 470

DEPARTMENT DESCRIPTION

This fund is used to account for the financing of existing street reconstruction, construction of major new streets, street improvements, and curb and gutter repair. Fund activity is financed by general property tax levies, general obligation debt proceeds, special assessments, and/or operating transfers from other funds.

SERVICES PROVIDED

- Annual mill-pave of predetermined village roadways.
- Reconstruction of existing roadways as determined by long-term capital planning.
- Maintenance of existing curb, parking lot or other street related infrastructure.

STAFFING

- Majority of projects are contracted. Public Works Field Operators as needs arise. Personnel costs are budgeted and recorded in the General Fund.

2026 ACCOMPLISHMENTS

- Completed scheduled annual mill-pave and resurfacing program with the assistance of available TID funding. Costs were allocated to the corresponding TIF district based on their location. Bid prices continue to trend high. The plan is to continue to slowly increase the tax levy contributions to this fund over the next few years to help build an appropriate tax base to cover the
- Reconstruction of the Packerland Drive and Grant Street Roundabout.
- Purchased a Plasma Cutter for the Village Garage.

2027 OBJECTIVES

- Complete scheduled annual mill-pave and resurfacing program. Bid prices continue to trend high. The plan is to continue to slowly increase the tax levy contributions to this fund over the next few years to help build an appropriate tax base to cover the total mill-pave and resurfacing costs.
- Road/Trail Reconstruction: Main Avenue Trail/Sidewalk, Ridge Road (Cormier Street to Anderson Drive), and Cormier Road and Shady Lane Intersection.
- Purchase Meridian Barrier for better traffic control.
- Purchase of three (3) Two-Way Radios for Public Works Operations.

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance

Capital Projects Funds

Public Works Capital Projects - Fund 470

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
Revenues									
General Property Taxes	470300	41110		750,000	550,000	550,000	550,000	-	0.0%
State Aids - Miscellaneous	470300	43510		-	-	-	45,000	45,000	N/A
Total Revenues				750,000	550,000	550,000	595,000	45,000	8.2%
Expenditures									
Contracted Services	470300	55001		22,504	-	-	-	-	N/A
Equipment < $5,000	470300	58004		-	4,100	-	12,000	12,000	N/A
Infrastructure - Streets	470300	58008		9,585	86,429	875,000	1,263,161	388,161	44.4%
Infra Street- Mill Pave	470300	58008	30000	995,720	754,800	-	-	-	N/A
Infrastructure - Other	470300	58011		326,884	-	-	250,000	250,000	N/A
Total Expenditures				1,354,693	845,329	875,000	1,525,161	650,161	74.3%
Excess of Revenues (under) Expenditures				(604,693)	(295,329)	(325,000)	(930,161)	(605,161)	186.2%
Other Financing Sources									
Operating Transfer In	470300	49200		148,360	200,000	-	-	-	N/A
Proceeds Of General Obligation	470300	49110		-	-	-	553,161	553,161	N/A
Total Other Financing Uses				148,360	200,000	-	553,161	553,161	N/A
Net Change in Fund Balance				(456,333)	(95,329)	(325,000)	(377,000)	(52,000)	16.0%
Fund Balance - January 1				933,600	477,267	619,965	381,938		
Fund Balance - December 31				**$ 477,267**	**$ 381,938**	**$ 294,965**	**$ 4,938**		

2027

Capital Plan Detail - Public Works

Ashwaubenon, WI

Project #	PW-39
Project Name	PW Operations Radios

Total Project Cost	$48,000	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Equipment	Useful Life	7 years
Account Code	470300 58004	Project Number	2738

Description

Replace 3 Two-Way Radios annually that are used for Public Works operations.

Justification

The existing radios are 10-15 years old and are losing reliability.

Expenditures	2027	Future
Equipment/Furnishings	12,000	36,000
Total	**12,000**	**36,000**

Funding Sources	2027	Future
G.O. Debt (Village)	12,000	36,000
Total	**12,000**	**36,000**

Budget Impact

Batteries need to be replaced every few years.

2027

Capital Plan Detail - Public Works

Ashwaubenon, WI

Project #	PW-03
Project Name	Village Streets - Mill/Pave Program

Total Project Cost	$7,975,000	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Infrastructure - Streets	Useful Life	20 years
Account Code	470300 58008	Project Number	2729

Description

Annual pavement maintenance of Village asphalt roadways (Village has approximately 105 centerline miles of asphalt roadway). Annual program is based of PASER Roadway Rating Program in order to determine the streets that are in the worst condition and in need of resurfacing.

Justification

The annual Pavement Maintenance Program is critical in keeping the existing Village street network in desirable driving condition. The Village will look to add $25,000/year to this program to get it to an annual operating budget of at least $1,000,000 (amount needed in current-day dollars to repave 4-5 miles of roadway per year and, in turn, repave every Village roadway within a 20-25 year period).

Expenditures	2027	Future
Construction/Maintenance	900,000	6,300,000
Total	**900,000**	**6,300,000**

Funding Sources	2027	Future
Capital Projects Funds - Street Construction	800,000	6,300,000
TID #5	100,000	
Total	**900,000**	**6,300,000**

2027

Capital Plan Detail - Public Works

Ashwaubenon, WI

Project #	PW-33
Project Name	Ridge Reconstruction (Cormier to Anderson)

Total Project Cost	$3,352,586	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Infrastructure - Streets	Useful Life	30 years
Account Code	See Project Master for Coding	Project Number	2739

Supplemental Attachments

Ridge Road Updated 2026 Estimated.pdf Summary.xlsx

Description

Complete roadway and utility reconstruction will include replace of the water main, sanitary sewer, storm sewer, and associated services. Road base will be reconstructed, curb and gutter and pavement will be replaced. Pedestrian accommodations will be reviewed to align with the 2025 Bicycle and Pedestrian Plan. Project will also include upgrading the intersection of Cormier and Ridge to allow for better traffic flow with lane reconfigurations.

Justification

The current water main was installed in 1964 and will reach the end of its service life in 2034. There has been limited water main breaks but this is a high profile roadway as it is a main roadway for the school system. The 2025 Paser rating was 4.

Expenditures	2027	Future
Planning/Design	558,764	2,793,822
Total	**558,764**	**2,793,822**

Funding Sources	2027	Future
G.O. Debt (Village)	303,161	2,793,822
G.O. Debt (Stormwater)	115,483	
G.O. Debt (Water)	88,240	
G.O. Debt (Sanitary)	51,880	
Total	**558,764**	**2,793,822**

2027

Capital Plan Detail - Public Works

Ashwaubenon, WI

Project #	PW-43
Project Name	Cormier Road and Shady Lane Intersection Improvements

Total Project Cost	$1,150,000	Contact	Director of Public Works
Department	Public Works	Type	Improvement
Category	Infrastructure - Streets	Useful Life	25 years
Account Code	470300 58008	Project Number	2740

Supplemental Attachments

Cormier-Shady Constr Estimate 26.08.13.pdf

Description

Remove the tradational two way stopped condition intersection and replace with a compact roundabout at the intersection of Cormier Road and Shady Lane.

Justification

Over the past 5 years there has been an increase in the amount of accidents at the intersection of Shady Lane and Cormier Road along with various concerns about travel speeds on Cormier Road. From 2021 to 2025 there has been 16 accidents at this intersection with 7 of the 16 accidents resulting in injuries. Based on this information and working with the Wisconsin Department of Transportation it was determined that this intersection is seeing a much higher crash rate than other similar intersections in the area. Based on majority of the accidents being right-angle crashes (commonly referred to as T-bone) the most appropriate treatment is a roundabout. Based on the existing homes and the tight right of ray constraints a compact roundabout is more appropriate.

Expenditures	2027	Future
Planning/Design	160,000	990,000
Total	**160,000**	**990,000**

Funding Sources	2027	Future
Capital Projects Funds - Street Construction	115,000	990,000
Grant	45,000	
Total	**160,000**	**990,000**

2027

Capital Plan Detail - Public Works

Ashwaubenon, WI

Project #	PW-06
Project Name	Main Avenue Trail/Sidewalk Extension

Total Project Cost	$2,286,187	Contact	Director of Public Works
Department	Public Works	Type	New
Category	Infrastructure - Other	Useful Life	25 years
Account Code	470300 58011	Project Number	2741

Supplemental Attachments

W Main Avenue Trail Prelim-OPC Aerts to Ashwa

W Main Avenue Trail Prelim-OPC- Ridge to Aert

Description

This project proposes extending the existing trail east from Ridge Road to Ashwaubenon Creek. This project is broken into two segments to allow for better Transporatation Alternatives Program Funding. The first segment will be constructed in 2029 and will be a 10' asphalt trail from Ridge Road to Aerts Lane. The second segment would be constructed in 2030 and will be a 5' concrete sidewalk from Aerts Lane to the Ashwaubenon Creek.

Justification

Currently there is no safe way to enter De Pere from the west from Ashwaubenon. This would allow a connection to the Packerland and Sand Acres trail from De Pere allowing for better connectivity.

Expenditures	2027	Future
Land Acquisition	250,000	2,036,187
Total	**250,000**	**2,036,187**

Funding Sources	2027	Future
G.O. Debt (Village)	250,000	2,036,187
Total	**250,000**	**2,036,187**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Funds
Public Works Large Vehicle Equipment - Fund 471

DEPARTMENT DESCRIPTION

This fund is used to account for the cost of new and replacement Public Works large vehicles (those over $150,000). Financing is provided by general property tax levies, general obligation debt proceeds, and/or transfers from other funds.

2026 VEHICLE PURCHASES

- Two (2) Tandem Axle Dump Trucks with Winter Equipment. Final payments and delivery in first quarter of 2027.
- Garbage Truck

2027 OBJECTIVES

- Tandem Axle Dump Truck with Winter Equipment
- Medium Size Tractor Backhoe

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Expenditures								
Public Works								
Vehicles	471300	58005	848,702	330,416	-	954,088	954,088	N/A
Bond Expense	471300	59140	18,350	-	-	-	-	N/A
Sanitation								
Vehicles	471370	58005	-	365,000	-	-	-	N/A
Bond Expense	471370	59140	10,762	-	-	-	-	N/A
Total Expenditures			877,814	695,416	-	954,088	954,088	N/A
Excess of Revenues (under) Expenditures			(877,814)	(695,416)	-	(954,088)	(954,088)	N/A
Other Financing Sources								
Operating Transfer In	471300	49200	1,887,507	-	-	-	-	N/A
Public Works Debt Issued								
Proceeds Of General Obligation	471300	49110	665,000	570,000	-	-	-	N/A
Premium On Bond Issue	471300	49111	18,350	-	-	-	-	N/A
Sanitation Debt Issued								
Proceeds Of General Obligation	471370	49110	390,000	-	-	-	-	N/A
Premium On Bond Issue	471370	49111	10,762	-	-	-	-	N/A
Total Other Financing Sources			2,971,619	570,000	-	-	-	N/A
Net Change in Fund Balance			2,093,806	(125,416)	-	(954,088)	(954,088)	N/A
Fund Balance - January 1			-	2,093,806	-	1,968,390		
Fund Balance - December 31			**$ 2,093,806**	**$ 1,968,390**	**$ -**	**$ 1,014,302**		

2027

Capital Plan Detail - Public Works Large Vehicles

Ashwaubenon, WI



Project #	V-PW-18
Project Name	Tandem Axle Dump w Winter Equipment

Total Project Cost	$345,000	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Vehicles	Useful Life	12 years
Account Code	471300 58005	Project Number	2742

Supplemental Attachments

RICKERT Bid Opening Notes 26.06.25.pdf RFP for Chassis and Upfitting.pdf

Description

80,000 lb tandem axle plow truck upfitted with a plow, wing, salt spreader, and pre-wet brine system. This vehicle is preordered based prior on Board approval.

Justification

Replacement cycling of (FA #1103). The truck that is being replaced is at the end of its useful life.

Expenditures	2027	Future
Vehicles	345,000	0
Total	**345,000**	**0**

Funding Sources	2027	Future
Capital Projects Funds - Public Works Vehicles	345,000	0
Total	**345,000**	**0**

Budget Impact

Routine Maintenance

2027

Capital Plan Detail - Public Works Large Vehicles

Ashwaubenon, WI



Project #	V-PW-27		
Project Name	Medium Size Tractor Backhoe		
Total Project Cost	$225,000	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Vehicles	Useful Life	15 years
Account Code	471300 58005	Project Number	2743

Supplemental Attachments

Village of Ashwaubenon 420 Quote.pdf

Description

Four wheel drive 20,000 lb tractor backhoe with an extend-a-hoe. The unit would have a 4 inch 1 front bucket with a quick detach rear bucket. This request also includes the replacement attachments of hydraulic hammer, hyaulic plate compactor, and frost tooth.

Justification

Replacement of (FA #2005). The current tractor backhoe it past its useful life. This unit was purchased used and is rough condition from the previous owner. It is on the second motor and is now showing various other mechanical failures. There is excessive wear on the backhoe and all staff members are required to stay clear when the machine is in operation.

Expenditures	2027	Future
Vehicles	225,000	0
Total	**225,000**	**0**

Funding Sources	2027	Future
Capital Projects Funds - Public Works Vehicles	225,000	0
Total	**225,000**	**0**

Budget Impact

Routine Maintenance.

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Funds
Village Buildings - Fund 472

DEPARTMENT DESCRIPTION

The Village Building Fund is used to account for the cost of maintaining all Village buildings. Financing is provided by general property tax levy, general obligation debt proceeds, and/or excess general funds.

SERVICES PROVIDED

- Maintenance of all village buildings; Village Hall, Garage, Community Center, and Ashwaubomay Lake chalet.

STAFFING

- Majority of projects are contracted. Minor maintenance may be completed by village staff in the General Fund.

2026 ACCOMPLISHMENTS

- Public Safety Garage HVAC duct cleaning and Lighting Upgrades, Village Campus Exterior Fence Relocation, Village Hall Administration Entry Door Lock Upgrades, Public Works Garage Exterior Steel Door Replacement.

2027 OBJECTIVES

- Begin First Phase of Public Works Garage Expansion Project.
- Village Hall Variable Air Volume Replacements, Air handling Cleaning, and Purchase Heating System Magnetic Dirt

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Revenues								
Misc Revenues	472100	48900	-	7,110	9,600	-	(9,600)	-100.0%
Expenditures								
Operational Supplies	472100	54002	-	486	-	-	-	N/A
Contracted Services	472100	55001	(13)	27,550	20,000	8,000	(12,000)	-60.0%
Building & Equipment Repairs	472100	56002	19,316	2,027	-	-	-	N/A
Furniture & Fixtures > $5,000	472100	58001	44,789	14,734	25,600	97,000	71,400	278.9%
Furniture & Fixtures < $5,000	472100	58002	56,976	1,364	-	-	-	N/A
Equipment > $5,000	472100	58003	144,875	9,235	5,000	-	(5,000)	-100.0%
Buildings	472100	58006	-	45,000	5,290,000	5,000,000	(290,000)	-5.5%
Total Expenditures			265,943	100,396	5,340,600	5,105,000	(235,600)	-4.4%
Excess of Revenues (under) Expenditures			(265,943)	(93,286)	(5,331,000)	(5,105,000)	226,000	-4.2%
Other Financing Sources (Uses)								
Operating Transfer In	472100	49200	246,985	-	-	-	-	N/A
Proceeds of General Obligation	472100	49110	590,000	-	4,700,000	5,000,000	300,000	6.4%
Operating Transfer Out	472100	59000	(238,473)	(297,766)	-	-	-	N/A
Total Other Financing Sources (Uses)			598,512	(297,766)	4,700,000	5,000,000	300,000	6.4%
Net Change in Fund Balance			332,569	(391,052)	(631,000)	(105,000)	526,000	-83.4%
Fund Balance - January 1			736,854	1,069,423	860,876	678,371		
Fund Balance - December 31			**$ 1,069,423**	**$ 678,371**	**$ 229,876**	**$ 573,371**		

2027

Capital Plan Detail - Village Buildings

Ashwaubenon, WI

Project #	VB-28
Project Name	Village Hall Air Handling Unit Cleaning

Total Project Cost	$8,000	Contact	Director of Public Works
Department	General Government	Type	Maintenance
Category	Buildings	Useful Life	7 years
Account Code	472100 55001	Project Number	2744

Supplemental Attachments

26-06-025.pdf

Description

Clean air handling units 1 and 2.

Justification

The air handling units have never been cleaned since the installation in 1994. Due to this the units are plugged with dust and debris not allowing the system to work efficiently.

Expenditures	2027	Future
Equipment/Furnishings	8,000	0
Total	**8,000**	**0**

Funding Sources	2027	Future
Capital Projects Funds - Village Buildings	8,000	0
Total	**8,000**	**0**

2027

Capital Plan Detail - Village Buildings

Ashwaubenon, WI

Project #	VB-29
Project Name	Village Hall Variable Air Volume Replacements

Total Project Cost	$79,000	Contact	Director of Public Works
Department	General Government	Type	Replacement
Category	Buildings	Useful Life	20 years
Account Code	472100 58001	Project Number	2745

Supplemental Attachments

26-06-023.pdf

Description

Replace 8 Variable Air Volume controllers that are served by Air Handling Unit 1 thru 4.

Justification

The existing controllers are original to the building (1994) and are beyound their useful life.

Expenditures	2027	Future
Equipment/Furnishings	79,000	0
Total	**79,000**	**0**

Funding Sources	2027	Future
Capital Projects Funds - Village Buildings	79,000	0
Total	**79,000**	**0**

2027

Capital Plan Detail - Village Buildings

Ashwaubenon, WI

Project #	VB-27
Project Name	Village Hall Heating System Magnetic Dirt Separator

Total Project Cost	$18,000	Contact	Director of Public Works
Department	General Government	Type	New
Category	Buildings	Useful Life	20 years
Account Code	472100 58001	Project Number	2746

Supplemental Attachments

26-06-024.pdf

Description

This would be a deivice that would remove the sediment that currently accumulates in the heating/cooling system.

Justification

The existing heating/cooling system piping is beginning to deteriorate causing sediment. Due to this the system has failed severak times because this sediment accumulates in valves, controllers, exchangers, and pumps.

Expenditures	2027	Future
Equipment/Furnishings	18,000	0
Total	**18,000**	**0**

Funding Sources	2027	Future
Capital Projects Funds - Village Buildings	18,000	0
Total	**18,000**	**0**

2027

Capital Plan Detail - Village Buildings

Ashwaubenon, WI

Project #	VB-06
Project Name	Village Garage Expansion Project

Total Project Cost	$39,362,336	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Buildings	Useful Life	50 years
Account Code	472100 58006	Project Number	2747

Supplemental Attachments

Wold AE Proposal_Village of Ashwaubenon Publi Village of Ashwaubenon_Public Works cot summa

Description

Proposed project includes expanding the Village Garage and reconstructing the fuel island and salt storage shed. The plan maintains the existing structure while adding space to store equipment for Public Works, Utilities, and Parks & Recreation, along with secure storage for Public Safety investigations. It also replaces the current salt sheds and fuel island. The project will affect the Bill Diamond Soccer Fields, Community Garden, and compost drop-off site.

Justification

The Village Garage is 26 years old. With the growth in the Village requiring additional equipment and staff over those years, the facility underwent a spatial analysis in 2020/2021 to determine conceptual expansion. The next step in the conceptual analysis is to enter into a detailed design layout of the building expansion (in 2026) that would ultimately lead to the construction update to the primary facility (2027). In spring of 2023 it was determined that there are considerable rot occurring in the existing concrete for the salt sheds. These sheds also need new roofs and door replacements which is a challenge due to the geometric shape of the building.

Expenditures	2027	Future
Construction/Maintenance	29,312,617	0
Total	**29,312,617**	**0**

Funding Sources	2027	Future
G.O. Debt (Village)	29,312,617	0
Total	**29,312,617**	**0**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Funds
Parks and Recreation Projects - Fund 475

DEPARTMENT DESCRIPTION

This fund is used to account for the cost of planning, designing, and construction of Parks and Recreation facilities. Financing is provided by general property tax levies, general obligation debt proceeds, and/or transfers from other funds.

STAFFING

- Projects completed by contracted services, Park and Recreation maintenance workers, and/or Public Works Field Operators.

2026 ACCOMPLISHMENTS

- Canterbury Park Playground Equipment Replacement.
- Lighting installation at Pioneer Park tennis court.
- Continued EAB tree removals. Debt was issued in 2024 to fund this project for 2024, 2025, and 2026.
- Re-Roofing Ashwaubomay Lake Building.
- NRDA Grant Improvements

2027 OBJECTIVES

- Ashwaubenon Marina Walkway Maintenance (from 2026).
- Continued EAB Tree Services within the Village.
- Ashwaubomay Lake Shower Unit Replacements.
- Smith & Pioneer Parks Court Crack Sealing.
- Ashwaubenon Sports Complex Water Fountain Replacement

	GL Number			2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	Project	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Revenues									
Federal Aid	475400	43200		68,369	26,800	-	-	-	N/A
Service Agreements - Parks	475400	43730		50,000	-	50,000	-	(50,000)	-100.0%
Lease Revenue	475400	48505		23,000	23,000	23,000	23,000	-	0.0%
Tower Rentals	475400	49910		22,536	21,465	20,761	21,594	833	4.0%
Total Revenues				163,904	71,265	93,761	44,594	(49,167)	-52.4%
Expenditures									
Operational Supplies	475400	54002		658	-	-	-	-	N/A
Contr Svcs - NRDA Ashwaubomay	475400	55001	40004	36,388	11,378	-	-	-	N/A
Contr Svcs - NRDA Dutchmans	475400	55001	40005	31,981	3,515	-	-	-	N/A
Contracted Services	475400	55001		80,826	66,652	275,000	300,000	25,000	9.1%
Building & Equipment Repairs	475400	56002		19,750	-	-	-	-	N/A
Equipment > $5,000	475400	58003		49,955	50,087	50,000	5,000	(45,000)	-90.0%
Equipment < $5,000	475400	58004		-	2,490	2,500	-	(2,500)	-100.0%
Buildings	475400	58006		-	40,000	40,000	20,000	(20,000)	-50.0%
Infrastructure - Other	475400	58011		-	202,900	150,000	92,800	(57,200)	-38.1%
Total Expenditures				219,558	377,022	517,500	417,800	(99,700)	-19.3%
Excess of Revenues (under) Expenditures				(55,653)	(305,757)	(423,739)	(373,206)	50,533	-11.9%
Other Financing Sources (Uses)									
Debt Issued				154,139	-	-	-	-	-
Operating Transfer In	475400	49200		-	97,766	-	-	-	N/A
Operating Transfer Out	475400	59000		(100,000)	-	-	-	-	N/A
Bond Expense	475400	59140		(4,139)	-	-	-	-	N/A
Total Other Financing Uses				50,000	97,766	-	-	-	N/A
Net Change in Fund Balance				(5,653)	(207,991)	(423,739)	(373,206)	50,533	-11.9%
Fund Balance - January 1				586,850	581,197	460,340	373,206		
Fund Balance - December 31				**$ 581,197**	**$ 373,206**	**$ 36,601**	**$ (0)**		

2027

Capital Plan Detail - Parks & Recreation

Ashwaubenon, WI

Project #	PR-22
Project Name	Smith Park Court Maintenance

Total Project Cost	$15,000	Contact	Director of Parks, Recreation & Forestry
Department	Parks, Recreation & Forestry	Type	Replacement
Category	Infrastructure - Other	Useful Life	10 years
Account Code	475400 55001	Project Number	2748

Supplemental Attachments

Smith install 6.jpg Smith courts 9.jpg

Description

Maintenance on Smith Park Court.

Justification

Ongoing maintenance necessary to push off reconstruction. Unusual movement of the court area in the winter of 2022-24. Crack seal and repaint Smith Park courts.

Expenditures	2027	Future
Construction/Maintenance	15,000	0
Total	**15,000**	**0**

Funding Sources	2027	Future
Capital Projects Funds - Parks & Recreation	15,000	0
Total	**15,000**	**0**

2027

Capital Plan Detail - Parks & Recreation

Ashwaubenon, WI

Project #	PR-73
Project Name	Pioneer Park Tennis Court Cracksealing

Total Project Cost	$10,000	Contact	Director of Parks, Recreation & Forestry
Department	Parks, Recreation & Forestry	Type	Maintenance
Category	Infrastructure - Other	Useful Life	6 years
Account Code	475400 55001	Project Number	2749

Description

Seal cracks, patch and recolor the aspault on the tennis court at Pioneer Park.

Justification

Cracks are starting to open on the tennis court. While the court is still in good shape, sealing will prevent further freez/thaw damage. The seams also need to be patched and recolored as part of the regular maintenace schedule of the court.

Expenditures	2027	Future
Construction/Maintenance	10,000	0
Total	**10,000**	**0**

Funding Sources	2027	Future
Capital Projects Funds - Parks & Recreation	10,000	0
Total	**10,000**	**0**

2027

Capital Plan Detail - Parks & Recreation

Ashwaubenon, WI

Project #	PR-72
Project Name	ASC Water Fountain Replacement

Total Project Cost	$5,000	Contact	Director of Parks, Recreation & Forestry
Department	Parks, Recreation & Forestry	Type	Replacement
Category	Infrastructure - Other	Useful Life	25 years
Account Code	475400 58003	Project Number	2750

Description

Replacement of a water fountain at the Ashwaubenon Sports Complex.

Justification

Replacement of an existing water fountain with an ADA-compliant high/low drinking fountain that includes a pet water bowl. This upgrade will improve accessibility for users of all ages and abilities while also providing a convenient water source for visitors walking their pets through the park.

Expenditures	2027	Future
Equipment/Furnishings	5,000	0
Total	**5,000**	**0**

Funding Sources	2027	Future
Capital Projects Funds - Parks & Recreation	5,000	0
Total	**5,000**	**0**

2027

Capital Plan Detail - Parks & Recreation

Ashwaubenon, WI

Project #	PR-74
Project Name	Ashwaubomay Lake Shower Unit Replacement

Total Project Cost	$20,000	Contact	Director of Parks, Recreation & Forestry
Department	Parks, Recreation & Forestry	Type	Replacement
Category	Buildings	Useful Life	25 years
Account Code	475400 58006	Project Number	2751

Description

Replacement of shower unit at Ashwaubomay Lake.

Justification

Replacement of the shower units at Ashwaubomay Lake to improve user comfort and functionality. The existing wall-mounted gang shower units are believed to be original to the building and have reached the end of their useful life.

The current push-button shower controls generate numerous complaints each year from parents and older youth due to the excessive water pressure and lack of user control. While the units may have had adjustable internal settings when originally installed, those adjustments are no longer functional, resulting in an uncomfortable showering experience.

The proposed project would replace the existing gang shower units with new wall-mounted gang shower systems, allowing the existing plumbing infrastructure to remain in place and minimizing renovation costs. The new units would feature individual flow-control handles for each shower head, enabling users to adjust water flow to a comfortable level.

Currently, each restroom contains four wall shower units. The proposed replacement would install two shower units in each restroom, with three shower heads per unit, for a total of six shower heads per restroom while providing a more modern, user-friendly, and comfortable shower experience for Ashwaubomay Lake patrons.

Expenditures	2027	Future
Equipment/Furnishings	20,000	0
Total	**20,000**	**0**

Funding Sources	2027	Future
Capital Projects Funds - Parks & Recreation	20,000	0
Total	**20,000**	**0**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Funds
Parks & Recreation Large Vehicle Equipment - Fund 476

DEPARTMENT DESCRIPTION

This fund is used to account for the cost of new and replacement Park & Forestry large vehicles (those over $150,000). Financing is provided by general property tax levies, general obligation debt proceeds, and/or transfers from other funds.

2026 VEHICLE PURCHASES

- None

2027 VEHICLE PURCHASES

- None

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
Revenues								
Total Revenues			-	-	-	-	-	N/A
Expenditures								
Total Expenditures			-	-	-	-	-	N/A
Net Change in Fund Balance			-	-	-	-	-	N/A
Fund Balance - January 1			-	-	-	-		
Fund Balance - December 31			$ -	$ -	$ -	$ -		

Enterprise Funds















Fund Budget Expenditures - Fiscal Year 2027

Enterprise Funds

Summary Report

ACCOUNT	WATER UTILITY	SEWER UTILITY	STORM WATER UTILITY	TOTAL
Operating Revenues				
Residential Sales	$ 1,909,620	$ 2,452,500	$ 572,030	$ 4,934,150
Commercial Sales	1,909,620	2,507,000	1,375,000	5,791,620
Industrial Sales	1,018,464	2,452,500	151,250	3,622,214
Restaurant Sales	321,101	629,945	84,700	1,035,746
Public Authority Sales	74,193	70,401	231,000	375,594
Private Fire Protection	69,619	-	726	70,345
Public Fire Protection	509,232	-	-	509,232
Forfeited Discounts	15,000	21,946	2,750	39,696
Tower Rentals	325,000	-	-	325,000
Other	319,860	1,000	5,000	325,860
Total Operating Revenues	6,471,709	8,135,292	2,422,456	17,029,457
Operating Expenses				
Source of Supply	3,652,363	-	-	3,652,363
Operation	-	155,071	916,854	1,071,925
Maintenance	-	334,000	-	334,000
Pumping	89,912	-	-	89,912
Treatment	1,400	6,480,000	-	6,481,400
Transmission & Distribution	796,079	-	-	796,079
Regulatory Compliance	-	-	33,700	33,700
Accounting & Collecting	149,744	77,904	57,940	285,588
Administration & General	496,743	390,333	412,611	1,299,687
Depreciation	938,000	705,000	235,000	1,878,000
Total Operating Expenses	6,124,241	8,142,308	1,656,105	15,922,654
Operating Income (Loss)	347,468	(7,016)	766,351	1,106,803
Nonoperating Revenues (Expenses)				
Interest Revenue	100,000	128,000	100,000	328,000
Miscellaneous NonOperating Revenue	1,000	22,500	-	23,500
Interest Expense	(16,699)	-	(161,431)	(178,130)
Gain (Loss) on sale of capital assets	-	-	2,500	2,500
Total Nonoperating Revenues (Expenses)	84,301	150,500	(58,931)	175,870
Income (loss) before Contributions & Transfers	431,769	143,484	707,420	1,282,673
Capital Contributions	50,000	50,000	50,000	150,000
Transfers Out	(390,000)	(17,000)	-	(407,000)
Change in Net Position	91,769	176,484	757,420	1,025,673
Net Position - January 1	20,360,427	10,707,927	13,582,512	44,650,866
Net Position - December 31	**$ 20,452,196**	**$ 10,884,411**	**$ 14,339,932**	**$ 45,676,539**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance

Enterprise Funds

Water Utility - Fund 610

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
Operating Revenues								
Metered Sales - Residential	610610	49900	1,799,903	1,854,000	1,854,000	1,909,620	55,620	3.0%
Metered Sales - Commercial	610610	49901	1,813,288	1,854,000	1,854,000	1,909,620	55,620	3.0%
Metered Sales - Industrial	610610	49902	969,014	988,800	988,800	1,018,464	29,664	3.0%
Metered Sales - Restaurant	610610	49903	301,996	311,749	311,749	321,101	9,352	3.0%
Other Sales - Public Authority	610610	49904	61,102	72,032	72,032	74,193	2,161	3.0%
Private Fire Protection	610610	49905	64,580	67,591	67,591	69,619	2,028	3.0%
Public Fire Protection	610610	49906	457,454	494,400	494,400	509,232	14,832	3.0%
Joint Metering Revenue	610610	48507	32,488	-	-	-	-	N/A
Other Operating Revenues								
Refunds	610610	48400	1,572	-	-	-	-	N/A
Rebates	610610	48401	35	-	-	-	-	N/A
Misc Operating Income	610610	49908	29,004	35,000	50,000	50,000	-	0.0%
Customer Penalty	610610	49909	20,333	15,000	15,000	15,000	-	0.0%
Tower Rentals	610610	49910	183,155	325,000	325,000	325,000	-	0.0%
Sales For Resale	610610	49914	261,975	262,000	180,000	269,860	89,860	49.9%
Total Operating Revenues			5,995,897	6,279,572	6,212,572	6,471,709	259,137	4.2%
Operating Expenses								
Source of Supply			3,576,397	3,644,241	3,577,763	3,652,363	74,600	2.1%
Pumping			90,305	71,535	86,387	89,912	3,525	4.1%
Treatment			1,193	1,212	1,300	1,400	100	7.7%
Transmission & Distribution			836,105	997,726	692,556	796,079	103,523	14.9%
Accounting & Collecting			139,955	137,324	137,324	149,744	12,420	9.0%
Administration & General			491,447	493,575	478,611	496,743	18,132	3.8%
Depreciation			930,513	910,000	910,000	938,000	28,000	3.1%
Total Operating Expenses			6,065,915	6,255,613	5,883,941	6,124,241	240,300	4.1%
Operating Income (Loss)			(70,018)	23,959	328,631	347,468	18,837	5.7%
Nonoperating Revenues (Expenses)								
Checking Account Interest	610610	48100	204,045	100,000	100,000	100,000	-	0.0%
Other Non-Operating Revenue								
Misc Non-Operating Inc	610610	49911	1,284	1,000	1,000	1,000	-	0.0%
Interest and Fiscal Charges			(20,881)	(7,819)	(7,819)	(16,699)	(8,880)	113.6%
Bond Expense			(32,586)	(32,586)	(32,586)	-	32,586	-100.0%
Total Nonoperating Revenues (Expenses)			151,863	60,595	60,595	84,301	23,706	39.1%
Income (loss) before Contributions & Transfers			81,844	84,554	389,226	431,769	42,543	10.9%
Capital From Developer	610610	49151	73,686	35,000	50,000	50,000	-	0.0%
Operating Transfer Out	610610	59000	(393,935)	(390,000)	(390,000)	(390,000)	-	0.0%
Change in Net Position			(238,405)	(270,446)	49,226	91,769	42,543	86.4%
Total Net Position, Beginning			20,869,278	20,630,873	20,511,953	20,360,427	(151,526)	-0.7%
Total Net Position, Ending			**$ 20,630,873**	**$ 20,360,427**	**$ 20,561,179**	**$ 20,452,196**	**$ (108,983)**	**-0.5%**
Sources and Uses of Cash Flow								
Cash - Beginning of Year				$ 2,637,214	$ 2,614,945	$ 1,761,968		
Plus: Change in Net Position				(270,446)	49,226	91,769		
Plus: Depreciation/Amortization				910,000	910,000	938,000		
Less: Debt Repayment				(625,000)	(625,000)	-		
Less: Fixed Assets				(889,800)	(889,800)	(869,891)		
Cash - End of Year				$ 1,761,968	$ 2,059,371	$ 1,921,846		

2027 Budget - Fund Expenditures

Enterprise Funds

Water Utility - Fund 610

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
Source Of Supply Expenses									
Labor and Benefits				100,498	102,513	102,513	119,213	16,700	16.3%
Op Supp-SOS-Purch Water	610610	54002	60200	3,475,774	3,541,478	3,475,000	3,500,000	25,000	0.7%
Op Supp-SOS-Oper Supp	610610	54002	60300	-	-	-	33,000	33,000	N/A
Licenses-SOS-Oper Supp	610610	54018	60300	125	250	250	150	(100)	-40.0%
Total Source of Supply				3,576,397	3,644,241	3,577,763	3,652,363	74,600	2.1%
Pumping Expenses									
Labor and Benefits				37,939	21,528	31,758	34,555	2,797	8.8%
Electric-Pumping-PowerPurchase	610610	57001	62300	45,349	45,007	48,129	46,357	(1,772)	-3.7%
Op Supp-Pumping-Oper Supp	610610	54002	62600	-	-	500	500	-	0.0%
Op Supp-Pumping-Equip Maint	610610	54002	63300	7,017	5,000	6,000	8,500	2,500	41.7%
Total Pumping				90,305	71,535	86,387	89,912	3,525	4.1%
Treatment Expenses									
Op Supp-Treatment-Chemicals	610610	54002	64100	240	462	300	500	200	66.7%
Op Supp-Treatment-Oper Supp	610610	54002	64300	282	250	500	400	(100)	-20.0%
Op Supp-Treatment-Equip Maint	610610	54002	65200	671	500	500	500	-	0.0%
Total Treatment				1,193	1,212	1,300	1,400	100	7.7%
Transmission & Distribution Expenses									
Labor and Benefits									
Transmission & Distribution				229	-	-	-	-	N/A
Standpipe Maintenance				3,367	2,228	2,228	2,879	651	29.2%
Mains Maintenance				132,781	110,325	110,325	118,652	8,327	7.5%
Services Maintenance				174,968	143,521	143,521	169,019	25,498	17.8%
Meters Maintenance				161,086	159,195	143,195	147,445	4,250	3.0%
Hydrants Maintenance				14,030	19,393	22,287	19,584	(2,703)	-12.1%
Op Supp-TD-Oper Supp	610610	54002	66500	330	15,904	4,000	4,000	-	0.0%
Op Supp-TD-Standpipe Maint	610610	54002	67200	13,077	10,000	15,000	31,500	16,500	110.0%
Op Supp-TD-Mains Maint	610610	54002	67300	170,965	140,000	140,000	160,000	20,000	14.3%
Op Supp-TD-Maint Services	610610	54002	67500	73,678	70,003	60,000	75,000	15,000	25.0%
Op Supp-TD-Meters Maint	610610	54002	67600	15,342	6,000	6,000	6,000	-	0.0%
Op Supp-TD-Hydrants Maint	610610	54002	67700	48,205	40,730	30,000	50,000	20,000	66.7%
Op Supp-TD-Plant Maint	610610	54002	67800	5,040	6,500	10,000	6,000	(4,000)	-40.0%
Contr Svcs-TD-Standpipe Maint	610610	55001	67200	23,007	273,927	6,000	6,000	-	0.0%
Total Transmission & Distribution				836,105	997,726	692,556	796,079	103,523	14.9%
Accounting & Collecting Expenses									
Labor & Benefits									
Meter Reading				23,337	23,348	23,348	24,029	681	2.9%
Accounting & Collections				116,617	113,976	113,976	125,715	11,739	10.3%
Total Accounting & Collecting				139,955	137,324	137,324	149,744	12,420	9.0%
Administrative & General Expenses									
Labor and Benefits				190,651	190,670	190,670	201,394	10,724	5.6%
Personnel Expenditures									
Trng/Conf/Trvl-Admin GenExp	610610	53001	93000	2,666	3,200	3,200	3,200	-	0.0%
Mileage Reimb-Admin GenExp	610610	53002	93000	27	25	25	40	15	60.0%
Dues & Subs-Admin GenExp	610610	53003	93000	1,126	1,000	1,000	1,200	200	20.0%
Uniforms-Util Admin GenExp	610610	53200	93000	697	750	1,000	1,000	-	0.0%
Shoe Allowance-Admin GenExp	610610	53201	93000	627	650	650	900	250	38.5%
Phys/Psy Exams-Admin GenExp	610610	53300	93000	154	100	100	200	100	100.0%

2027 Budget - Fund Expenditures

Enterprise Funds

Water Utility - Fund 610

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
Total Personnel Expenditures				5,297	5,725	5,975	6,540	565	9.5%
Operating Costs									
Gas & Oil-Util Admin GenExp	610610	54014	93000	14,379	17,813	15,000	15,900	900	6.0%
Postage-Admin Office Supp	610610	54019	92100	2,222	2,000	2,000	2,000	-	0.0%
CC Fees-Admin Outside Svcs	610610	54022	92300	14,697	12,000	12,000	15,000	3,000	25.0%
Misc Exp-Admin GenExp	610610	54028	93000	-	500	500	500	-	0.0%
Total Operating Costs				32,484	33,426	30,613	34,482	3,869	12.6%
Contractual Services									
Contr Svcs-Admin Outside Svc	610610	55001	92300	98,747	80,000	80,000	80,000	-	0.0%
Contr Svcs-Admin PSC Assess	610610	55001	92800	7,658	4,500	4,500	1,000	(3,500)	-77.8%
P&L Ins-Admin Ins Exp	610610	55002	92400	49,565	53,411	53,241	53,241	-	0.0%
Work Comp Ins-Admin Ins Exp	610610	55003	92400	13,000	11,118	11,118	11,118	-	0.0%
Acctg/Audit-Admin Outside Svcs	610610	55007	92300	9,299	10,000	10,000	10,000	-	0.0%
Bank Fees-Admin Outside Svc	610610	55008	92300	2,562	840	840	3,000	2,160	257.1%
Comp Consult-Admin Outside Svc	610610	55012	92300	3,023	5,000	5,000	5,000	-	0.0%
Eng Svcs-Admin Outside Svc	610610	55015	92300	10,766	16,260	15,000	15,000	-	0.0%
Building Rental-Admin Rent	610610	55022	93100	58,032	59,622	59,622	59,622	-	0.0%
Total Contractual Services				252,651	240,751	239,321	237,981	(1,340)	-0.6%
Maintenance									
Soft Maint-Admin Outside Svc	610610	56003	92300	3,195	15,987	3,500	8,100	4,600	131.4%
Vehicle Repairs-Admin GenExp	610610	56009	93000	1,444	1,250	2,500	2,500	-	0.0%
Total Maintenance				4,639	17,237	6,000	10,600	4,600	76.7%
Utilities									
Utility Charges-Admin GenExp	610610	57002	93000	1,253	1,877	1,232	2,046	814	66.1%
Telephone/Pagers-Admin GenExp	610610	57003	93000	859	1,200	1,200	1,200	-	0.0%
Cell Phone-Admin Office Supp	610610	57004	92100	3,612	2,689	3,600	2,500	(1,100)	-30.6%
Total Utilities				5,725	5,766	6,032	5,746	(286)	-4.7%
Total Administrative & General				491,447	493,575	478,611	496,743	18,132	3.8%
Other Operating Expenses									
Depreciation	610610	58012		622,668	600,000	600,000	630,000	30,000	5.0%
Depreciation - Admin GenExp	610610	58012	93000	307,845	310,000	310,000	308,000	(2,000)	-0.6%
Operating Transfer Out	610610	59000		393,935	390,000	390,000	390,000	-	0.0%
Interest Payments	610610	59110		20,406	7,344	7,344	16,580	9,236	125.8%
Fiscal Charges	610610	59120		475	475	475	119	(356)	-74.9%
Bond Expense	610610	59140		32,586	32,586	32,586	-	(32,586)	-100.0%
Total Other Operating				1,377,915	1,340,405	1,340,405	1,344,699	4,294	0.3%
Total Operating Expenses				**$ 6,513,317**	**$ 6,686,018**	**$ 6,314,346**	**$ 6,530,940**	**$ 216,594**	**3.4%**
Fixed Assets - Capital Outlay						**$ 889,800**	**$ 869,891**	**$ (19,909)**	-2.2%

2027

Capital Plan Detail - Water Utility

Ashwaubenon, WI

Project #	WA-01
Project Name	Annual Meter Testing and Rehabilitation

Total Project Cost	$1,500,000	Contact	Director of Public Works
Department	Water Utility	Type	Maintenance
Category	Water	Useful Life	20 years
Account Code	610610 18015	Project Number	2752

Description

WDNR-mandated program whereby the Village tests or replaces its water meters based on PSC standards ranging from typical residential water meters of 1" are replaced every 20 years whereas a facility with an 8" water meter is tested yearly (approximately 7,912 meters as of 2023).

Justification

The annual meter testing program is mandated by the WDNR and PSC to ensure that customers are being accurately billed and so that the Utility can monitor unaccounted-for-water in order to plan future CIP upgrades. Water meters for the Village of Ashwaubenon have a PSC-granted highest rating of a 20-year life expectancy.

Expenditures	2027	Future
Construction/Maintenance	125,000	750,000
Total	**125,000**	**750,000**

Funding Sources	2027	Future
Water Utility Retained Earnings	125,000	750,000
Total	**125,000**	**750,000**

2027

Capital Plan Detail - Water Utility

Ashwaubenon, WI

Project #	WA-13
Project Name	Shady Station #3 Pump Rehabilitation

Total Project Cost	$3,500	Contact	Director of Public Works
Department	Water Utility	Type	Maintenance
Category	Water	Useful Life	10 years
Account Code	610610 54002 63300	Project Number	2753

Description

To maintain the Village wells as emergency backup water supply sources in the event of a transmission main failure with Green Bay Water, the WDNR requires that emergency well pumps be pulled, inspected, repaired as needed, and reported every 10 years.

Justification

Last pulled and inspected in 2017, the Shady Station Well Pump is scheduled for vibration, pumping, and power draw testing in 2027.

Expenditures	2027	Future
Construction/Maintenance	3,500	0
Total	**3,500**	**0**

Funding Sources	2027	Future
Water Utility Retained Earnings	3,500	0
Total	**3,500**	**0**

2027

Capital Plan Detail - Water Utility

Ashwaubenon, WI

Project #	WA-29
Project Name	Mike Vann Pump House HVAC Replacement

Total Project Cost	$34,000	Contact	Director of Public Works
Department	Water Utility	Type	Replacement
Category	Buildings	Useful Life	20 years
Account Code	610610 18004	Project Number	2754

Description

Replace the existing Modine Heaters and all incidental mechanical work.

Justification

The current heaters are 20 years old and are near the end of their useful life.

Expenditures	2027	Future
Construction/Maintenance	34,000	0
Total	**34,000**	**0**

Funding Sources	2027	Future
Water Utility Retained Earnings	34,000	0
Total	**34,000**	**0**

2027

Capital Plan Detail - Water Utility

Ashwaubenon, WI

Project #	WA-34
Project Name	Mike Vann Reservoir Repairs

Total Project Cost	$33,000	Contact	Director of Public Works
Department	Water Utility	Type	Maintenance
Category	Water	Useful Life	20 years
Account Code	610610 54002 60300	Project Number	2755

Description

In 2025, a DNR mandated inspection of the Mike Vann Water Reservior determined that some repairs were needed to ensure the structural integrity of the tank. Necessary repairs include sealing the cracks in the reservoir walls and repainting all of the carbon steel that has began to rust in the structure.

Justification

This reservoir is not a front line device within the municipal water system but needs to be in good working order should there be any failures with the normal water distribution system.

Expenditures	2027	Future
Construction/Maintenance	33,000	0
Total	**33,000**	**0**

Funding Sources	2027	Future
G.O. Debt (Water)	33,000	0
Total	**33,000**	**0**

2027

Capital Plan Detail - Water Utility

Ashwaubenon, WI

Project #	WA-41
Project Name	Industrial Park Hydrant Rebuilding

Total Project Cost	$80,000	Contact	Director of Public Works
Department	Water Utility	Type	Maintenance
Category	Water	Useful Life	25 years
Account Code	610610 18016	Project Number	2756

Description

Rebuild the existing hydrants with new internal parts with the Industrial Park. The costs includes the price of purchasing the tools to self perform this work ($12,500) and rebuild 15 hydrants per year for the next three years.

Justification

The existing hydrants are at the end of their useful life due to age, and need to be rebuilt to ensure a smooth operation if the time comes when they are needed.

Expenditures	2027	Future
Equipment/Furnishings	35,000	45,000
Total	**35,000**	**45,000**

Funding Sources	2027	Future
Water Utility Retained Earnings	35,000	45,000
Total	**35,000**	**45,000**

2027

Capital Plan Detail - Water Utility

Ashwaubenon, WI

Project #	WA-42
Project Name	Argonne Pump House Reroof

Total Project Cost	$7,900	Contact	Director of Public Works
Department	Water Utility	Type	Replacement
Category	Buildings	Useful Life	20 years
Account Code	610610 18004	Project Number	2757

Description

Remove the existing roof and replace with an architectural shingle asphalt roof.

Justification

The existing roof was replaced in 2006 and is nearing the end of its useful life.

Expenditures	2027	Future
Equipment/Furnishings	7,900	0
Total	**7,900**	**0**

Funding Sources	2027	Future
Water Utility Retained Earnings	7,900	0
Total	**7,900**	**0**

2027

Capital Plan Detail - Water Utility

Ashwaubenon, WI

Project #	WA-47
Project Name	Chlorine Analyzer for Mike Vann Pump Station

Total Project Cost	$20,000	Contact	Director of Public Works
Department	Water Utility	Type	Replacement
Category	Water	Useful Life	15 years
Account Code	610610 18010	Project Number	2758

Description

Replacement of existing chlorine analyzer at the Mike Vann Pump Station.

Justification

The current system is outdated and is not integrated into our automation system.

Expenditures	2027	Future
Construction/Maintenance	20,000	0
Total	**20,000**	**0**

Funding Sources	2027	Future
G.O. Debt (Water)	20,000	0
Total	**20,000**	**0**

2027

Capital Plan Detail - Water Utility

Ashwaubenon, WI

Project #	WA-49
Project Name	Glory Road Water Tower Washing

Total Project Cost	$18,500	Contact	Director of Public Works
Department	Water Utility	Type	Maintenance
Category	Water	Useful Life	10 years
Account Code	610610 54002 67200	Project Number	2759

Supplemental Attachments

Water Towers Ashwaubenon 3.9.26.docx

Description

Wash the exterior of the Glory Road Water Tower.

Justification

The tower is beginning so grow mildew and should be washed to protect the exterior coating.

Expenditures	2027	Future
Construction/Maintenance	18,500	0
Total	**18,500**	**0**

Funding Sources	2027	Future
G.O. Debt (Water)	18,500	0
Total	**18,500**	**0**

2027

Capital Plan Detail - Water Utility

Ashwaubenon, WI

Project #	PW-16
Project Name	Morris Avenue Reconstruction (Holmgren to Ashland)

Total Project Cost	$4,801,081	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Infrastructure - Streets	Useful Life	30 years
Account Code	See Project Master for Coding	Project Number	2677

Supplemental Attachments

Morris Ave Estimate_Holmgren to Ashland.pdf Summary.xlsx

Description

Complete roadway and utility reconstruction will include replacement of water main, sanitary sewer, storm sewer, and associated services. Road base will be reconstructed, curb and gutter and pavement will be replaced. Pedestrian accommodations will be reviewed to align with the 2025 Bicycle and Pedestrian Plan.

Justification

The current watermain was installed in 1950 and has reached the end of its service life. There has been one water main break in this segment of pipe and the main is under sized for the current use. The 2025 Paser rating is 4 and pavement will need to be replaced/resurfaced by 2027. The storm sewer pipe joints are failing and this can be seen in the televising videos and can also be seen in the roadway surface.

Expenditures	2027	Future
Construction/Maintenance	4,000,901	0
Total	**4,000,901**	**0**

Funding Sources	2027	Future
TID #5	1,468,348	0
G.O. Debt (Stormwater)	1,377,171	
G.O. Debt (Sanitary)	595,631	
G.O. Debt (Water)	559,751	
Total	**4,000,901**	**0**

2027

Capital Plan Detail - Water Utility

Ashwaubenon, WI

Project #	PW-33
Project Name	Ridge Reconstruction (Cormier to Anderson)

Total Project Cost	$3,352,586	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Infrastructure - Streets	Useful Life	30 years
Account Code	See Project Master for Coding	Project Number	2739

Supplemental Attachments

Ridge Road Updated 2026 Estimated.pdf Summary.xlsx

Description

Complete roadway and utility reconstruction will include replace of the water main, sanitary sewer, storm sewer, and associated services. Road base will be reconstructed, curb and gutter and pavement will be replaced. Pedestrian accommodations will be reviewed to align with the 2025 Bicycle and Pedestrian Plan. Project will also include upgrading the intersection of Cormier and Ridge to allow for better traffic flow with lane reconfigurations.

Justification

The current water main was installed in 1964 and will reach the end of its service life in 2034. There has been limited water main breaks but this is a high profile roadway as it is a main roadway for the school system. The 2025 Paser rating was 4.

Expenditures	2027	Future
Planning/Design	558,764	2,793,822
Total	**558,764**	**2,793,822**

Funding Sources	2027	Future
G.O. Debt (Village)	303,161	2,793,822
G.O. Debt (Stormwater)	115,483	
G.O. Debt (Water)	88,240	
G.O. Debt (Sanitary)	51,880	
Total	**558,764**	**2,793,822**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance

Enterprise Funds

Sewer Utility - Fund 630

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
Operating Revenues									
Metered Sales - Residential	630630	49900		2,016,123	2,250,000	2,125,500	2,452,500	327,000	15.4%
Metered Sales - Commercial	630630	49901		2,185,168	2,300,000	2,180,000	2,507,000	327,000	15.0%
Metered Sales - Industrial	630630	49902		1,949,295	2,250,000	2,071,000	2,452,500	381,500	18.4%
Metered Sales - Restaurant	630630	49903		472,641	577,931	577,931	629,945	52,014	9.0%
Other Sales - Public Authority	630630	49904		62,640	64,588	64,588	70,401	5,813	9.0%
Customer Penalty	630630	49909		23,196	20,134	20,134	21,946	1,812	9.0%
Misc Operating Income	630630	49908		913	1,000	1,000	1,000	-	0.0%
Total Operating Revenues				6,709,975	7,463,653	7,040,153	8,135,292	1,095,139	15.6%
Operating Expenses									
Operation				131,979	138,846	134,233	155,071	20,838	15.5%
Maintenance				413,737	324,339	353,770	334,000	(19,770)	-5.6%
Treatment				6,052,134	6,350,000	6,350,000	6,480,000	130,000	2.0%
Accounting & Collecting				74,476	72,396	72,396	77,904	5,508	7.6%
Administration & General				357,898	348,223	340,578	390,333	49,755	14.6%
Depreciation				703,514	700,000	700,000	705,000	5,000	0.7%
Total Operating Expenses				7,733,738	7,933,804	7,950,977	8,142,308	191,331	2.4%
Operating Income (Loss)				(1,023,763)	(470,151)	(910,824)	(7,016)	903,808	-99.2%
Nonoperating Revenues (Expenses)									
Interest Income									
Investments Interest	630630	48101		110,349	100,000	100,000	100,000	-	0.0%
Investment Realized Gain/Loss	630630	48104		1,143	500	500	500	-	0.0%
Investment Unrealized Appr/Dep	630630	48105		34,817	27,500	27,500	27,500	-	0.0%
Miscellaneous Non-Operating Revenues									
Sewer Assessments	630630	42200		16,170	-	-	-	-	N/A
Labor & Service Reimbursements	630630	46900		674	-	-	-	-	N/A
Misc Non-Operating Inc	630630	49911		26,188	25,000	20,000	22,500	2,500	12.5%
Total Nonoperating Revenues (Expenses)				189,341	153,000	148,000	150,500	2,500	1.7%
Income (loss) before Contributions & Transfers				(834,422)	(317,151)	(762,824)	143,484	906,308	-118.8%
Capital From Developer	630630	49151		31,750	50,000	50,000	50,000	-	0.0%
Oper Transfer Out-Admin GenExp	630630	59000	93000	(16,929)	(17,000)	(17,000)	(17,000)	-	0.0%
Change in Net Position				(819,601)	(284,151)	(729,824)	176,484	906,308	-124.2%
Total Net Position, Beginning				11,811,679	10,992,078	10,604,656	10,707,927	103,271	1.0%
Total Net Position, Ending				**$ 10,992,078**	**$ 10,707,927**	**$ 9,874,832**	**$ 10,884,411**	**$ 1,009,579**	**10.2%**
Sources and Uses of Cash Flow									
Cash - Beginning of Year					$ 914,174	$ 1,081,949	$ 1,306,023		
Plus: Change in Net Position					(284,151)	(729,824)	176,484		
Plus: Depreciation/Amortization					700,000	700,000	705,000		
Less: Fixed Assets					(24,000)	(24,000)	(647,511)		
Cash - End of Year					$ 1,306,023	$ 1,028,125	$ 1,539,996		

2027 Budget - Fund Expenditures
Enterprise Funds
Sewer Utility - Fund 630

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
Operation Expenses									
Labor and Benefits				106,240	102,513	102,513	119,213	16,700	16.3%
Op Supp-Oper&Treat-Maint	630630	54002	69100	60	500	500	500	-	0.0%
Gas&Oil-Oper&Treat-VehRep/Fuel	630630	54014	69300	7,467	11,451	9,000	8,850	(150)	-1.7%
Vehicle Rprs-Oper&Treat-VehRep	630630	56009	69300	1,384	3,500	5,000	5,000	-	0.0%
Electric-OpTrt-Lift Power/Gas	630630	57001	69400	16,828	20,882	17,220	21,508	4,288	24.9%
Total Operation				131,979	138,846	134,233	155,071	20,838	15.5%
Maintenance Expenses									
Labor and Benefits									
Collecting System				49,732	91,438	91,438	69,704	(21,734)	-23.8%
Lift Station				10,614	5,541	17,472	12,093	(5,379)	-30.8%
Meters				23,427	19,860	19,860	28,203	8,343	42.0%
Op Supp-Collect Sys Maint	630630	54002	69600	128,357	140,000	150,000	150,000	-	0.0%
Op Supp-Lift Stations Maint	630630	54002	69700	29,732	42,500	50,000	40,000	(10,000)	-20.0%
Op Supp-Maint - Meters(H)	630630	54002	69800	32,488	25,000	25,000	34,000	9,000	36.0%
Joint Metering Exp-AdminGenExp	630630	57007	93000	139,387	-	-	-	-	N/A
Total Maintenance				413,737	324,339	353,770	334,000	(19,770)	-5.6%
Treatment Expenses									
Contr Svcs-Oper&Treat-Sewerage	630630	55001	69500	6,052,134	6,350,000	6,350,000	6,480,000	130,000	2.0%
Accounting & Collecting Expenses									
Labor & Benefits									
Meter Reading				23,690	23,348	23,348	24,029	681	2.9%
Accounting & Collections				50,786	48,848	48,848	53,875	5,027	10.3%
Accntg Supp-Admin Acctg&Coll	630630	54012	90300	-	200	200	-	(200)	-100.0%
Total Accounting & Collecting				74,476	72,396	72,396	77,904	5,508	7.6%
Administrative & General Expenses									
Labor and Benefits				127,924	129,534	129,534	136,042	6,508	5.0%
Personnel Expenditures									
Trng/Conf/Trvl-Admin GenExp	630630	53001	93000	2,735	2,500	2,500	3,000	500	20.0%
Dues & Subs-Admin GenExp	630630	53003	93000	213	750	750	400	(350)	-46.7%
Uniforms-Admin GenExp	630630	53200	93000	718	1,000	1,000	1,000	-	0.0%
Shoe Allowance-Admin GenExp	630630	53201	93000	471	650	650	900	250	38.5%
Phys/Psych Exams-Admin GenExp	630630	53300	93000	27	100	100	200	100	100.0%
Total Personnel Expenditures				4,163	5,000	5,000	5,500	500	10.0%
Operating Costs									
Office Supp-Admin Office Supp	630630	54001	92100	735	1,200	1,200	1,000	(200)	-16.7%
Postage-Admin Office Supplies	630630	54019	92100	-	100	100	100	-	0.0%
CC Fees-Admin Outside Svc	630630	54022	92300	17,136	13,000	13,000	18,000	5,000	38.5%
Total Operating Costs				17,871	14,300	14,300	19,100	4,800	33.6%

2027 Budget - Fund Expenditures
Enterprise Funds
Sewer Utility - Fund 630

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
Contractual Services									
Contr Svcs-Admin Outside Svc	630630	55001	92300	65,533	40,000	40,000	70,000	30,000	75.0%
P&L Ins-Admin Ins Exp	630630	55002	92400	49,565	53,241	53,241	53,241	-	0.0%
Workers Comp Ins-Admin Ins Exp	630630	55003	92400	13,000	11,118	11,118	13,000	1,882	16.9%
Acctg&Audit-Admin Outside Svc	630630	55007	92300	3,984	4,500	4,500	5,000	500	11.1%
Bank Fees-Admin Outside Svc	630630	55008	92300	446	840	840	840	-	0.0%
Investment Fees-Admin GenExp	630630	55009	93000	9,203	9,140	9,140	9,500	360	3.9%
Comp Consult-Admin Outside Svc	630630	55012	92300	1,274	2,000	2,000	2,000	-	0.0%
Eng Svcs-Admin Outside Svc	630630	55015	92300	766	6,260	5,000	5,000	-	0.0%
Building Rental-Admin Rent	630630	55022	93100	58,019	59,622	59,622	59,622	-	0.0%
Total Contractual Services				73,692	82,362	81,102	81,962	860	1.1%
Maintenance									
Soft Maint-Admin Outside Svc	630630	56003	92300	2,615	9,856	2,500	8,600	6,100	244.0%
Utility Charges-Admin GenExp	630630	57002	93000	23	33	33	38	5	15.2%
Telephone/Pagers-Admin GenExp	630630	57003	93000	860	1,250	1,250	1,250	-	0.0%
Cell Phone-Admin Office Supp	630630	57004	92100	2,652	1,529	2,500	1,600	(900)	-36.0%
Total Utilities				3,534	2,812	3,783	2,888	(895)	-23.7%
Total Administrative & General				357,898	348,223	340,578	390,333	49,755	14.6%
Other Operating Expenses									
Depreciation-Admin GenExp	630630	58012	93000	703,514	700,000	700,000	705,000	5,000	0.7%
Oper Transfer Out-Admin GenExp	630630	59000	93000	16,929	17,000	17,000	17,000	-	0.0%
Total Other Operating				720,444	717,000	717,000	722,000	5,000	0.7%
Total Operating Expenses				**$ 7,750,667**	**$ 7,950,804**	**$ 7,967,977**	**$ 8,159,308**	**$ 191,331**	**2.4%**
Fixed Assets - Capital Outlay						**$ 24,000**	**$ 647,511**	**$ 623,511**	**2598.0%**

2027

Capital Plan Detail - Sewer Utility

Ashwaubenon, WI

Project #	PW-16
Project Name	Morris Avenue Reconstruction (Holmgren to Ashland)

Total Project Cost	$4,801,081	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Infrastructure - Streets	Useful Life	30 years
Account Code	See Project Master for Coding	Project Number	2677

Supplemental Attachments

Morris Ave Estimate_Holmgren to Ashland.pdf Summary.xlsx

Description

Complete roadway and utility reconstruction will include replacement of water main, sanitary sewer, storm sewer, and associated services. Road base will be reconstructed, curb and gutter and pavement will be replaced. Pedestrian accommodations will be reviewed to align with the 2025 Bicycle and Pedestrian Plan.

Justification

The current watermain was installed in 1950 and has reached the end of its service life. There has been one water main break in this segment of pipe and the main is under sized for the current use. The 2025 Paser rating is 4 and pavement will need to be replaced/resurfaced by 2027. The storm sewer pipe joints are failing and this can be seen in the televising videos and can also be seen in the roadway surface.

Expenditures	2027	Future
Construction/Maintenance	4,000,901	0
Total	**4,000,901**	**0**

Funding Sources	2027	Future
TID #5	1,468,348	0
G.O. Debt (Stormwater)	1,377,171	
G.O. Debt (Sanitary)	595,631	
G.O. Debt (Water)	559,751	
Total	**4,000,901**	**0**

2027

Capital Plan Detail - Sewer Utility

Ashwaubenon, WI

Project #	PW-33
Project Name	Ridge Reconstruction (Cormier to Anderson)

Total Project Cost	$3,352,586	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Infrastructure - Streets	Useful Life	30 years
Account Code	See Project Master for Coding	Project Number	2739

Supplemental Attachments

Ridge Road Updated 2026 Estimated.pdf Summary.xlsx

Description

Complete roadway and utility reconstruction will include replace of the water main, sanitary sewer, storm sewer, and associated services. Road base will be reconstructed, curb and gutter and pavement will be replaced. Pedestrian accommodations will be reviewed to align with the 2025 Bicycle and Pedestrian Plan. Project will also include upgrading the intersection of Cormier and Ridge to allow for better traffic flow with lane reconfigurations.

Justification

The current water main was installed in 1964 and will reach the end of its service life in 2034. There has been limited water main breaks but this is a high profile roadway as it is a main roadway for the school system. The 2025 Paser rating was 4.

Expenditures	2027	Future
Planning/Design	558,764	2,793,822
Total	**558,764**	**2,793,822**

Funding Sources	2027	Future
G.O. Debt (Village)	303,161	2,793,822
G.O. Debt (Stormwater)	115,483	
G.O. Debt (Water)	88,240	
G.O. Debt (Sanitary)	51,880	
Total	**558,764**	**2,793,822**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance

Enterprise Funds

Storm Water Utility - Fund 650

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
Operating Revenues									
Metered Sales - Residential	650650	49900		433,831	520,027	429,000	572,030	143,030	33.3%
Metered Sales - Commercial	650650	49901		1,143,424	1,250,000	990,000	1,375,000	385,000	38.9%
Metered Sales - Industrial	650650	49902		130,380	137,500	137,500	151,250	13,750	10.0%
Metered Sales - Restaurant	650650	49903		80,146	77,000	77,000	84,700	7,700	10.0%
Other Sales - Public Authority	650650	49904		184,146	210,000	225,500	231,000	5,500	2.4%
Private Fire Protection	650650	49905		801	660	660	726	66	10.0%
Customer Penalty	650650	49909		4,289	2,500	2,500	2,750	250	10.0%
Misc Non-Operating Inc	650650	49911		800	-	-	-	-	N/A
Rent	650650	48200		4,882	5,811	5,000	5,000	-	0.0%
Total Operating Revenues				1,982,698	2,203,498	1,867,160	2,422,456	555,296	29.7%
Operating Expenses									
Operation				712,963	779,380	787,822	916,854	129,032	16.4%
Regulatory Compliance				28,198	21,750	25,750	33,700	7,950	30.9%
Accounting & Collecting				48,333	48,410	48,410	57,940	9,530	19.7%
Administration & General				262,881	372,151	368,100	412,611	44,511	12.1%
Depreciation				222,578	190,000	190,000	235,000	45,000	23.7%
Total Operating Expenses				1,274,953	1,411,691	1,420,082	1,656,105	236,023	16.6%
Operating Income				707,745	791,807	447,078	766,351	319,273	71.4%
Nonoperating Revenues (Expenses)									
Interest Income	650650	48100		131,959	100,000	100,000	100,000	-	0.0%
Sale Of Equipment	650650	48300		(136)	2,500	2,500	2,500	-	0.0%
Interest Payments	650650	59110		(68,650)	(68,650)	(68,650)	(161,431)	(92,781)	135.2%
Fiscal Charges	650650	59120		(158)	-	-	-	-	N/A
Bond Expense	650650	59140	93000	(27,902)	-	-	-	-	N/A
Total Nonoperating Revenues (Expenses)				35,112	33,850	33,850	(58,931)	(92,781)	-274.1%
Income before Contributions & Transfers				742,857	825,657	480,928	707,420	226,492	47.1%
Capital From Developer	650650	49151		46,497	10,000	50,000	50,000	-	0.0%
Change in Net Position				789,354	835,657	530,928	757,420	226,492	42.7%
Total Net Position, Beginning				11,957,501	12,746,855	12,567,945	13,582,512	1,014,567	8.1%
Total Net Position, Ending				**$ 12,746,855**	**$ 13,582,512**	**$ 13,098,873**	**$ 14,339,932**	**$ 1,241,059**	**9.5%**

Sources and Uses of Cash Flow

Cash - Beginning of Year	$ 5,366,505	$ 3,360,981	$ 4,402,162
Plus: Change in Net Position	835,657	530,928	757,420
Plus: Depreciation/Amortization	190,000	190,000	235,000
Less: Debt Repayment	(125,000)	(125,000)	(125,000)
Less: Fixed Assets	(1,865,000)	(1,865,000)	(2,925,654)
Cash - End of Year	$ 4,402,162	$ 2,091,909	$ 2,343,928

2027 Budget - Fund Expenditures
Enterprise Funds
Storm Water Utility - Fund 650

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
Operation Expenses									
Labor and Benefits									
Storm Sewer Cleaning and Repair			80200	130,352	80,201	80,201	83,806	3,605	4.5%
Street Sweeping			80300	109,541	80,201	80,201	83,806	3,605	4.5%
Total Labor and Benefits				397,503	347,822	347,822	426,954	79,132	22.8%
Operating Costs									N/A
Op Supp-OM-Storm Cleaning	650650	54002	80200	153	37,198	17,000	30,000	13,000	76.5%
Op Supp-OM-Leaf Collection	650650	54002	80400	1,986	3,000	6,000	3,000	(3,000)	-50.0%
Op Supp-OM-Wood Chipping	650650	54002	80500	-	1,500	2,500	2,500	-	0.0%
Op Supp-OM- Facility Maint	650650	54002	82000	248	500	1,000	1,000	-	0.0%
Gas & Oil-OM-Gas and Oil	650650	54014	80100	12,205	13,465	17,500	18,100	600	3.4%
Total Operating Costs				14,592	55,663	44,000	54,600	10,600	24.1%
Contractual Services									
Contr Svc-OM-Storm Cleaning	650650	55001	80200	217,383	275,000	275,000	325,000	50,000	18.2%
Contr Svc-OM-Leaf Collection	650650	55001	80400	2,941	10,000	20,000	10,000	(10,000)	-50.0%
Contr Svc-Ashland Pond	650650	55001	81000	2,620	2,700	2,700	2,700	-	0.0%
Contr Svc-Holmgren Pond	650650	55001	81100	984	3,750	1,500	1,200	(300)	-20.0%
Contr Svc-Main Avenue Pond	650650	55001	81200	4,704	5,000	5,000	4,000	(1,000)	-20.0%
Contr Svc-Spring Meadows Pond	650650	55001	81300	-	1,000	2,000	2,000	-	0.0%
Contr Svc-Glory Pond	650650	55001	81400	1,880	1,500	3,000	2,000	(1,000)	-33.3%
Contr Svc-Babcock Pond	650650	55001	81500	910	1,500	2,500	1,000	(1,500)	-60.0%
Contr Svc-Woods Edge N Pond	650650	55001	81600	1,500	1,500	1,500	1,500	-	0.0%
Contr Svc-Woods Edge S Pond	650650	55001	81700	1,400	1,400	1,400	1,400	-	0.0%
Contr Svc-Coronis Pond	650650	55001	81800	688	1,000	1,000	5,000	4,000	400.0%
Contr Svc-Marhill Pond	650650	55001	81900	2,128	3,000	3,000	6,000	3,000	100.0%
Contr Svc-OM- Facility Maint	650650	55001	82000	1,065	1,500	2,500	1,500	(1,000)	-40.0%
Contr Svc-Plymrock Pond	650650	55001	82100	1,510	2,750	3,000	3,000	-	0.0%
Contr Svc-Willard Pond	650650	55001	82200	-	-	-	8,000	8,000	N/A
Contr Svc-HighlandRidge E Pond	650650	55001	82300	1,440	1,500	3,000	3,000	-	0.0%
Contr Svc-HighlandRidge W Pond	650650	55001	82400	790	1,000	3,000	3,000	-	0.0%
Contr Svc-Aldon Pond	650650	55001	82500	1,590	1,000	3,000	3,000	-	0.0%
Eng Svc-Ashland Pond	650650	55015	81000	1,212	2,000	2,500	1,500	(1,000)	-40.0%
Eng Svc-Holmgren Pond	650650	55015	81100	800	2,000	2,500	1,500	(1,000)	-40.0%
Eng Svc-Main Avenue Pond	650650	55015	81200	775	2,000	2,500	1,500	(1,000)	-40.0%
Eng Svc-Spring Meadows Pond	650650	55015	81300	-	250	500	-	(500)	-100.0%
Eng Svc-Glory Pond	650650	55015	81400	4,906	2,500	2,500	1,500	(1,000)	-40.0%
Eng Svc-Babcock Pond	650650	55015	81500	1,125	1,000	1,000	1,000	-	0.0%
Eng Svc-Woods Edge North Pond	650650	55015	81600	-	250	500	500	-	0.0%
Eng Svc-Woods Edge South Pond	650650	55015	81700	-	250	500	500	-	0.0%
Eng Svc-Coronis Pond	650650	55015	81800	972	1,000	1,000	1,000	-	0.0%
Eng Svc-Marhill Pond	650650	55015	81900	955	1,000	1,000	1,000	-	0.0%
Eng Svc-Plymrock Pond	650650	55015	82100	575	1,500	2,000	1,500	(500)	-25.0%
Eng Svc-Willard Pond	650650	55015	82200	-	-	-	3,000	3,000	N/A
Eng Svc-Highland Ridge E Pond	650650	55015	82300	2,860	750	1,500	1,500	-	0.0%
Eng Svc-Highland Ridge W Pond	650650	55015	82400	-	750	1,500	1,500	-	0.0%

2027 Budget - Fund Expenditures
Enterprise Funds
Storm Water Utility - Fund 650

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
Eng Svc-Aldon Pond	650650	55015	82500	765	750	1,500	1,500	-	0.0%
Grass/Leaf Disp-OM-Street Swpg	650650	55018	80300	-	4,000	5,000	-	(5,000)	-100.0%
Grass/Leaf Disp-OM-LeafCollect	650650	55018	80400	-	4,000	5,000	-	(5,000)	-100.0%
Total Contractual Services				258,479	339,100	364,100	402,300	38,200	10.5%
Maintenance									
Vehicle Repairs-OM-Storm Clng	650650	56009	80200	146	5,629	1,000	1,000	-	0.0%
Vehicle Repairs-OM-Street Swpg	650650	56009	80300	30,257	15,000	15,000	15,000	-	0.0%
Vehicle Repairs-OM-Leaf Coll	650650	56009	80400	11,984	15,000	15,000	15,000	-	0.0%
Vehicle Repairs-OM-Wood Chip	650650	56009	80500	-	1,166	900	2,000	1,100	122.2%
Total Maintenance				42,388	36,795	31,900	33,000	1,100	3.4%
Total Operation				712,963	779,380	787,822	916,854	129,032	16.4%
Regulatory Compliance									
Dues&Subs-RegulatoryCompliance	650650	53003	84000	2,234	2,250	2,250	2,500	250	11.1%
Op Supp-Regulatory Compliance	650650	54002	84000	-	-	500	500	-	0.0%
Licenses-Regulatory Compliance	650650	54018	84000	3,000	3,000	3,000	3,200	200	6.7%
Contr Svc-RegulatoryCompliance	650650	55001	84000	1,336	1,500	5,000	12,500	7,500	150.0%
Eng Svc-Regulatory Compliance	650650	55015	84000	21,629	15,000	15,000	15,000	-	0.0%
Total Regulatory Compliance				28,198	21,750	25,750	33,700	7,950	30.9%
Capital Improvement									
Accounting & Collecting Expenses									
Labor & Benefits									
Meter Reading				23,163	23,348	23,348	24,029	681	2.9%
Accounting & Collections				25,170	25,062	25,062	27,715	2,653	10.6%
Total Accounting & Collecting				48,333	48,410	48,410	51,744	3,334	6.9%
Administrative & General Expenses									
Labor and Benefits				158,353	280,638	280,638	295,553	14,915	5.3%
Trng/Conf/Trvl-Admin GenExp	650650	53001	93000	2,017	1,650	1,650	1,650	-	0.0%
Shoe Allowance-Admin GenExp	650650	53201	93000	50	250	250	250	-	0.0%
Total Personnel Expenditures				2,067	1,900	1,900	1,900	-	0.0%
Operating Costs									
Office Supplies	650650	54001	92100	279	3,000	3,000	1,000	(2,000)	-66.7%
Office Supplies	650650	54001	92100	-	1,000	1,000	1,000	-	0.0%
CC Fees-Admin Outside Service	650650	54022	92300	2,536	2,200	2,200	2,600	400	18.2%
Total Operating Costs				2,814	6,200	6,200	4,600	(1,600)	-25.8%
Contractual Services									
Contr Svc-Admin Outside Svc	650650	55001	92300	23,666	5,000	5,000	26,000	21,000	420.0%
P&L Ins-Admin Ins Exp	650650	55002	92400	25,135	25,654	25,827	25,827	-	0.0%
Work Comp Ins-Admin Ins Exp	650650	55003	92400	12,418	10,506	10,506	14,000	3,494	33.3%
Acctg&Audit-Admin Outside Svc	650650	55007	92300	3,321	3,549	3,500	3,600	100	2.9%
Bank Fees-Admin Outside Svc	650650	55008	92300	2,896	840	840	3,000	2,160	257.1%

2027 Budget - Fund Expenditures

Enterprise Funds

Storm Water Utility - Fund 650

ACCOUNT DESCRIPTION	GL Number Org	Object	Project	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	%
Comp Consult-Admin Salaries	650650	55012	92000	1,062	2,000	2,000	2,000	-	0.0%
Building Rental-Admin Rent	650650	55022	93100	25,642	26,351	26,351	27,262	911	3.5%
Total Contractual Services				94,140	73,900	74,024	101,689	27,665	37.4%
Maintenance									
Soft Maint-Admin Outside Svc	650650	56003	92300	3,028	8,645	3,050	6,500	3,450	113.1%
Utilities									
Electric-Admin GenExp	650650	57001	93000	349	368	438	379	(59)	-13.5%
Telephone/Pagers-Admin GenExp	650650	57003	93000	260	250	250	1,000	750	300.0%
Cell Phone-Admin Office Supp	650650	57004	92100	1,870	250	1,600	200	(1,400)	-87.5%
Total Utilities				2,479	868	2,288	1,579	(709)	-31.0%
Total Administrative & General				262,881	372,151	368,100	411,821	43,721	11.9%
Other Operating Expenses									
Depreciation				222,578	190,000	190,000	235,000	45,000	23.7%
Interest Payments	650650	59110		68,650	68,650	68,650	161,431	92,781	135.2%
Fiscal Charges	650650	59120		158	-	-	-	-	N/A
Bond Expense-Util Admin GenExp	650650	59140	93000	27,902	-	-	-	-	N/A
Total Other Operating				319,288	258,650	258,650	396,431	137,781	53.3%
Total Operating Expenses				**$ 1,371,664**	**$ 1,480,341**	**$ 1,488,732**	**$ 1,810,550**	**$ 321,818**	**21.6%**
Fixed Assets - Capital Outlay						**$ 1,865,000**	**$ 2,925,654**	**$ 1,060,654**	**56.9%**

2027

Capital Plan Detail - Storm Water Utility

Ashwaubenon, WI

Project #	SW-07
Project Name	Streambank Stabilization Projects

Total Project Cost	$400,000	Contact	Village Engineer
Department	Storm Water Utility	Type	New
Category	Stormwater	Useful Life	25 years
Account Code	650650 55001 87000	Project Number	2760

Description

Installation of proper permanent erosion control mechanisms along eroded stream banks in the Village. Majority of the work that needs to be performed is on the tributary to the Dutchman's Creek within the Village Conservancy.

Justification

Prevention of potential loss of valuable property.

Expenditures	2027	Future
Construction/Maintenance	350,000	0
Total	**350,000**	**0**

Funding Sources	2027	Future
Stormwater Utility Retained Earnings	350,000	0
Total	**350,000**	**0**

2027

Capital Plan Detail - Storm Water Utility

Ashwaubenon, WI

Project #	SW-08
Project Name	Regional Pond 1 Land Purchase & Construction

Total Project Cost	$900,000	Contact	Village Engineer
Department	Storm Water Utility	Type	New
Category	Stormwater	Useful Life	30 years
Account Code	650650 18001	Project Number	2761

Description

Land acquisition and pond construction in an area identified in the Village's Storm Water Management Plan - ranking high in achieving WDNR Fox River TMDL Goals.

Justification

Water quality components of the storm water ponds help ensure the Village stays in compliance with mandated WDNR water quality requirements.

Expenditures	2027	Future
Land Acquisition	250,000	600,000
Planning/Design	50,000	
Total	**300,000**	**600,000**

Funding Sources	2027	Future
Stormwater Utility Retained Earnings	300,000	600,000
Total	**300,000**	**600,000**

2027

Capital Plan Detail - Storm Water Utility

Ashwaubenon, WI

Project #	SW-22
Project Name	Parkview Road Culvert Replacement

Total Project Cost	$550,000	Contact	Village Engineer
Department	Storm Water Utility	Type	Replacement
Category	Stormwater	Useful Life	50 years
Account Code	650650 18402	Project Number	2762

Supplemental Attachments

BID Summary Street Culvert Replacement.docx

Description

Replace the existing twin corrugated metal 8.3'X12.5' culvert pipe. The pipes would be replaced with a twin cell concrete box culvert.

Justification

The existing culvert has failed and should be replaced before the roadway washes out.

- -West Culvert: One small hole on the north end , west side of the culvert that is located 2 in from the end of the pipe, just above the water line.
- -East Culvert:Inspection of only the north quarter and the south half of this culvert. There is rip rap and fill silted in on the north end of this pipe causing the water to stay higher than needed. When inspecting it was determined that there is a 6' section of the culvert top where the manufactured overlapping joint is starting to separate to a gap of ¼".

Expenditures	2027	Future
Planning/Design	50,000	500,000
Total	**50,000**	**500,000**

Funding Sources	2027	Future
Stormwater Utility Retained Earnings	50,000	500,000
Total	**50,000**	**500,000**

2027

Capital Plan Detail - Storm Water Utility

Ashwaubenon, WI

Project #	SW-26
Project Name	W. Paulson and Avondale Storm Sewer Repair

Total Project Cost	$368,000	Contact	Director of Public Works
Department	Storm Water Utility	Type	Replacement
Category	Stormwater	Useful Life	50 years
Account Code	650650 18013	Project Number	2763

Description

Install a new 36" storm sewer pipe from the intersection of W. Paulson and Avondale to the east 550'. This work will include two catch basin replacements, one manhole, restoration, and all incidential work needed to completed the project.

Justification

During the extreme rain events that occured in April-July of 2026 it was noticed that rear yards were flooding. After further investigation it was determined that the existing stormwater system failed and will need to be replaced.

Expenditures	2027	Future
Construction/Maintenance	255,000	0
Land Acquisition	60,000	
Planning/Design	53,000	
Total	**368,000**	**0**

Funding Sources	2027	Future
G.O. Debt (Stormwater)	368,000	0
Total	**368,000**	**0**

2027

Capital Plan Detail - Storm Water Utility

Ashwaubenon, WI

Project #	V-SW-18
Project Name	6 CY Regenerative Air Street Sweeper

Total Project Cost	$365,000	Contact	Director of Public Works
Department	Storm Water Utility	Type	Replacement
Category	Vehicles	Useful Life	10 years
Account Code	650650 18021	Project Number	2764

Supplemental Attachments

Build Sheet Fully Signed 26.06.26.pdf

Description

Regenerative air six cubic yard street sweeper built on a commercial chassis. This vehicle is preordered based on prior Board approval.

Justification

Replacement cycling existing street sweeper (FA#1402). Vacuuming abrasive material has contributed to wearing out mechanical components.

Expenditures	2027	Future
Vehicles	365,000	0
Total	**365,000**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	365,000	0
Total	**365,000**	**0**

Budget Impact

Routine Maintenance

2027

Capital Plan Detail - Storm Water Utility

Ashwaubenon, WI

Project #	PW-16
Project Name	Morris Avenue Reconstruction (Holmgren to Ashland)

Total Project Cost	$4,801,081	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Infrastructure - Streets	Useful Life	30 years
Account Code	See Project Master for Coding	Project Number	2677

Supplemental Attachments

Morris Ave Estimate_Holmgren to Ashland.pdf Summary.xlsx

Description

Complete roadway and utility reconstruction will include replacement of water main, sanitary sewer, storm sewer, and associated services. Road base will be reconstructed, curb and gutter and pavement will be replaced. Pedestrian accommodations will be reviewed to align with the 2025 Bicycle and Pedestrian Plan.

Justification

The current watermain was installed in 1950 and has reached the end of its service life. There has been one water main break in this segment of pipe and the main is under sized for the current use. The 2025 Paser rating is 4 and pavement will need to be replaced/resurfaced by 2027. The storm sewer pipe joints are failing and this can be seen in the televising videos and can also be seen in the roadway surface.

Expenditures	2027	Future
Construction/Maintenance	4,000,901	0
Total	**4,000,901**	**0**

Funding Sources	2027	Future
TID #5	1,468,348	0
G.O. Debt (Stormwater)	1,377,171	
G.O. Debt (Sanitary)	595,631	
G.O. Debt (Water)	559,751	
Total	**4,000,901**	**0**

2027

Capital Plan Detail - Storm Water Utility

Ashwaubenon, WI

Project #	PW-33
Project Name	Ridge Reconstruction (Cormier to Anderson)

Total Project Cost	$3,352,586	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Infrastructure - Streets	Useful Life	30 years
Account Code	See Project Master for Coding	Project Number	2739

Supplemental Attachments

Ridge Road Updated 2026 Estimated.pdf Summary.xlsx

Description

Complete roadway and utility reconstruction will include replace of the water main, sanitary sewer, storm sewer, and associated services. Road base will be reconstructed, curb and gutter and pavement will be replaced. Pedestrian accommodations will be reviewed to align with the 2025 Bicycle and Pedestrian Plan. Project will also include upgrading the intersection of Cormier and Ridge to allow for better traffic flow with lane reconfigurations.

Justification

The current water main was installed in 1964 and will reach the end of its service life in 2034. There has been limited water main breaks but this is a high profile roadway as it is a main roadway for the school system. The 2025 Paser rating was 4.

Expenditures	2027	Future
Planning/Design	558,764	2,793,822
Total	**558,764**	**2,793,822**

Funding Sources	2027	Future
G.O. Debt (Village)	303,161	2,793,822
G.O. Debt (Stormwater)	115,483	
G.O. Debt (Water)	88,240	
G.O. Debt (Sanitary)	51,880	
Total	**558,764**	**2,793,822**

Internal Service Funds















2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Internal Service Funds
Summary Report

ACCOUNT	DENTAL INSURANCE	HEALTH INSURANCE	EQUIPMENT REPLACEMENT	TOTAL
Revenues				
Premiums - Employer	$ 159,319	$ 2,121,518	$ -	$ 2,280,837
Premiums - Employee	17,702	111,659	-	129,361
Stop Loss Reimbursements	-	125,000	-	125,000
Insurance Refunds	-	50,000	-	50,000
Vision Premiums	-	16,000	-	16,000
Equipment Use Charge	-	-	977,429	977,429
Total Revenues	177,021	2,424,177	977,429	3,578,627
Expenditures				
Insurance Expense	171,021	1,350,000	-	1,521,021
Prescription Expense	-	500,000	-	500,000
Insurance Administration	6,000	556,348	-	562,348
Wellness Program	-	500	-	500
Vision	-	16,000	-	16,000
Depreciation	-	-	977,429	977,429
Total Expenditures	177,021	2,422,848	977,429	3,577,298
Operating Income	-	1,329	-	1,329
Nonoperation Revenues				
Gain on Sale of Assets	-	-	60,000	60,000
Change in Net Position	-	1,329	60,000	61,329
Net Position - Beginning	123,407	1,119,938	4,731,876	5,975,221
Net Position - Ending	**$ 123,407**	**$ 1,121,267**	**$ 4,791,876**	**$ 6,036,550**

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Internal Service Funds
Dental Insurance - Fund 700

DEPARTMENT DESCRIPTION

The self-funded Dental Insurance Fund accounts for the provision of dental insurance to Village employees. All activities necessary to provide such insurance are accounted for in this fund; including, but not limited to, administration and operation. Financing is provided by charges to the Village's departments and contributions by Village employees for the insurance.

PLAN PREMIUMS

	2027 MONTHLY PREMIUM			2027 ANNUAL PREMIUM		
PLAN TYPE	VILLAGE	EMPLOYEE	TOTAL	VILLAGE	EMPLOYEE	TOTAL
Single	$ 44.28	$ 4.74	$ 49.02	$ 531.36	$ 56.88	$ 588.24
Employee + Spouse	$ 88.57	$ 9.48	$ 98.05	$ 1,062.84	$ 113.76	$ 1,176.60
Employee + Child(ren)	$ 108.75	$ 11.64	$ 120.39	$ 1,305.00	$ 139.68	$ 1,444.68
Family	$ 146.78	$ 15.72	$ 162.50	$ 1,761.36	$ 188.64	$ 1,950.00

	2026 MONTHLY PREMIUM			2026 ANNUAL PREMIUM		
PLAN TYPE	VILLAGE	EMPLOYEE	TOTAL	VILLAGE	EMPLOYEE	TOTAL
Single	$ 42.67	$ 4.74	$ 47.41	$ 512.04	$ 56.88	$ 568.92
Employee + Spouse	$ 85.35	$ 9.48	$ 94.83	$ 1,024.20	$ 113.76	$ 1,137.96
Employee + Child(ren)	$ 104.79	$ 11.64	$ 116.43	$ 1,257.48	$ 139.68	$ 1,397.16
Family	$ 141.44	$ 15.72	$ 157.16	$ 1,697.28	$ 188.64	$ 1,885.92

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Operating Revenues								
Dental Premiums - ER	700100	46921	142,165	143,207	149,772	159,319	9,547	6.4%
Dental Premiums - EE	700100	46920	15,371	15,819	14,921	17,702	2,781	18.6%
Dental Premiums - Retirees	700100	46920	2,581	1,368	1,720	-	(1,720)	-100.0%
Total Operating Revenues			160,118	160,394	166,413	177,021	10,608	6.4%
Operating Expenses								
Dental Insurance Claims	700100	54032	147,034	168,500	160,000	171,021	11,021	6.9%
Insurance Administration	700100	54030	5,921	5,950	6,112	6,000	(112)	-1.8%
Total Operating Expenses			152,955	174,450	166,112	177,021	10,909	6.6%
Change in Net Position			7,162	(14,056)	301	-	(301)	-100.0%
Net Position - Beginning			130,301	137,463	131,741	123,407		
Net Position - Ending			**$ 137,463**	**$ 123,407**	**$ 132,042**	**$ 123,407**		

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Internal Service Funds
Health Insurance - Fund 710

DEPARTMENT DESCRIPTION

The self-funded Health Insurance Fund accounts for the provision of medical insurance to Village employees. All activities necessary to provide such insurance are accounted for in this fund; including, but not limited to, administration and operation. Financing is provided by charges to the Village's departments and contributions by Village employees for the insurance.

PLAN PREMIUMS

	2027 MONTHLY PREMIUM			2027 ANNUAL PREMIUM		
PLAN TYPE	VILLAGE	EMPLOYEE	TOTAL	VILLAGE	EMPLOYEE	TOTAL
Single	$ 618.96	$ 32.58	$ 651.54	$ 7,427.52	$ 390.96	$ 7,818.48
Employee + Child(ren)	$ 1,237.91	$ 65.15	$ 1,303.06	$ 14,854.92	$ 781.80	$ 15,636.72
Employee + Spouse	$ 1,485.50	$ 78.18	$ 1,563.68	$ 17,826.00	$ 938.16	$ 18,764.16
Family	$ 2,104.46	$ 110.76	$ 2,215.22	$ 25,253.52	$ 1,329.12	$ 26,582.64

	2026 MONTHLY PREMIUM			2026 ANNUAL PREMIUM		
PLAN TYPE	VILLAGE	EMPLOYEE	TOTAL	VILLAGE	EMPLOYEE	TOTAL
Single	$ 618.96	$ 32.58	$ 651.54	$ 7,427.52	$ 390.96	$ 7,818.48
Employee + Child(ren)	$ 1,237.91	$ 65.15	$ 1,303.06	$ 14,854.92	$ 781.80	$ 15,636.72
Employee + Spouse	$ 1,485.50	$ 78.18	$ 1,563.68	$ 17,826.00	$ 938.16	$ 18,764.16
Family	$ 2,104.46	$ 110.76	$ 2,215.22	$ 25,253.52	$ 1,329.12	$ 26,582.64

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Operating Revenues								
Health Ins Premiums - ER	710100	46923	1,929,752	1,956,993	2,071,991	2,121,518	49,527	2.4%
Health Ins Premiums - EE	710100	46922	284,409	96,698	76,480	111,659	35,179	46.0%
Health Ins Premiums - Retirees	710100	46922	28,125	32,572	32,572	-	(32,572)	-100.0%
Stop Loss Reimbursements	710100	46924	514,593	113,740	114,000	125,000	11,000	9.6%
Vision Ins Premiums	710100	46925	13,070	12,769	13,250	16,000	2,750	20.8%
Refunds	710100	48400	557	1,805	-	-	-	N/A
Rebates	710100	48401	33,068	49,898	50,000	50,000	-	0.0%
Total Operating Revenues			2,803,574	2,264,475	2,358,293	2,424,177	65,884	2.8%
Operating Expenses								
Health Insurance Claims	710100	54031	1,522,050	1,097,916	1,340,632	1,350,000	9,368	0.7%
Prescriptions	710100	54033	426,120	456,569	375,000	500,000	125,000	33.3%
Insurance Administration	710100	54030	635,994	512,552	526,000	556,348	30,348	5.8%
Wellness	710100	54034	-	148	5,000	500	(4,500)	-90.0%
Vision Insurance	710100	54035	13,031	14,049	13,250	16,000	2,750	20.8%
Total Operating Expenses			2,597,195	2,081,234	2,259,882	2,422,848	162,966	7.2%
Change in Net Position			206,379	183,241	98,411	1,329		(97,082)
Net Position - Beginning			730,318	936,697	771,194	1,119,938		
Net Position - Ending			**$ 936,697**	**$ 1,119,938**	**$ 869,605**	**$ 1,121,267**		

2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Internal Service Funds
Equipment Replacement - Fund 720

DEPARTMENT DESCRIPTION

The Equipment Replacement Fund accounts for the provision of vehicles and related equipment for General Government, Public Safety, Public Works, and Parks, Recreation & Forestry departments. All activities necessary to provide such vehicles and equipment are accounted for in this fund. Financing is provided by charging the participating departments a use charge based on the sum of each respective department's asset annual depreciation.

2026 BUDGETED ASSET ACQUISITIONS

- Public Safety:
  - Police Patrol Car #10
  - Supervisor Vehicle #4
  - Chief 390 Vehicle
  - Investigations Vehicle #740
- Public Works
  - Four-Door Utility Vehicle
  - 1/2 Ton Crew Cab 2WD Work Truck
  - Pavement Marking Line Driver
- General Government
  - Code Enforcement 4WD Truck
- Parks, Recreation, & Forestry
  - Flatbed Truck
  - Water Trailer
  - Mower - Zero Turn 48" Cut

	GL Number		2025	2026	2026	2027	BUDGET CHANGE	
ACCOUNT DESCRIPTION	Org	Object	ACTUAL	FORECAST	BUDGET	BUDGET	$	%
Operating Revenues								
Equipment Use Charges - GG	720210	46940	950,785	8,607	8,607	11,523	2,916	33.9%
Equipment Use Charges - PS	720210	46940	-	415,771	408,667	449,937	41,270	10.1%
Equipment Use Charges - PW	720300	46940	-	269,357	275,854	274,258	(1,596)	-0.6%
Equipment Use Charges - PR	720400	46940	-	85,996	78,534	93,981	15,447	19.7%
Equipment Use Charges - FT	720470	46940	-	32,324	39,207	39,799	592	1.5%
Equipment Use Charges - SA	720375	46940	-	107,930	107,930	107,931	1	0.0%
Total Operating Revenues			950,785	919,985	918,799	977,429	58,630	6.4%
Operating Expenses								
Depreciation - Building Inspection	720250	58012	8,607	8,607	8,607	11,523	2,916	33.9%
Depreciation - PS	720210	58012	354,110	415,771	408,667	449,937	41,270	10.1%
Depreciation - PW	720300	58012	299,262	269,357	275,854	274,258	(1,596)	-0.6%
Depreciation - PR	720400	58012	65,262	85,996	78,534	93,981	15,447	19.7%
Depreciation - FT	720470	58012	28,874	32,324	39,207	39,799	592	1.5%
Depreciation - SA	720375	58012	107,931	107,930	107,930	107,931	1	0.0%
Total Operating Expenses			864,046	919,985	918,799	977,429	58,630	6.4%
Operating Income			86,740	-	-	-	-	N/A
Nonoperating Revenues (Expenses)								
Sale of Equipment - Public Safety	720210	48300	32,950	20,941	25,000	25,000	-	0.0%
Sale of Equipment - Public Works	720300	48300	26,482	104,766	25,000	25,000	-	0.0%
Sale of Equipment - Parks & Recreation	720400	48300	39,200	5,550	25,000	10,000	(15,000)	-60.0%
Sale of Equipment - Sanitation	720375	48300	15,908	-	-	-	-	N/A
Total nonoperating revenues (expenses)			114,540	131,257	75,000	60,000	(15,000)	-20.0%
Income before transfers			201,280	131,257	75,000	60,000	(15,000)	-20.0%
Operating Transfer In	720210	49200	64,463	-	-	-	-	N/A
Change in Net Position			265,743	131,257	75,000	60,000	(15,000)	-20.0%
Net Position - Beginning			4,334,876	4,600,619	5,472,259	4,731,876		
Net Position - Ending			**$ 4,600,619**	**$ 4,731,876**	**$ 5,547,259**	**$ 4,791,876**		

2027

Vehicle Capital Plan Detail - Public Safety

Ashwaubenon, WI



Project #	V-PS-22
Project Name	Police Patrol - Car #10 - FA#2106

Total Project Cost	$75,000	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Vehicles	Useful Life	3 years
Account Code	720210 18021	Project Number	2765

Description

Replacement of police patrol car #10 (2021 Ford Explorer, FA #2106).

Justification

Patrol vehicles are on a three-year depreciation cycle. This has been done to maintain a good working fleet with lower maintenance costs, have the ability to rotate these vehicle out to other areas of the department (SRO, fire inspections, investigations), and create a higher resale value if sold.

Expenditures	2027	Future
Vehicles	75,000	0
Total	**75,000**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	75,000	0
Total	**75,000**	**0**

2027

Vehicle Capital Plan Detail - Public Safety

Ashwaubenon, WI

Project #	V-PS-32
Project Name	Supervisor Vehicle - Car #4 - FA#2403

Total Project Cost	$75,000	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Vehicles	Useful Life	6 years
Account Code	720210 18021	Project Number	2766

Description

Replacement of supervisor vehicle FA #2403.

Justification

Replacement of current Supervisor squad FA #2403 in rotation. FA #2403 will be reassigned to the Fire Marshall, and one of the current Fire Inspection fleet vehicles will be sold at auction. The vehicle sold will be determined at the time of replacement.

Expenditures	2027	Future
Vehicles	75,000	0
Total	**75,000**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	75,000	0
Total	**75,000**	**0**

2027

Vehicle Capital Plan Detail - Public Safety

Ashwaubenon, WI

Project #	V-PS-33
Project Name	Command Vehicle 3 - FA#1903

Total Project Cost	$73,000	Contact	Chief of Public Safety
Department	Public Safety	Type	New
Category	Vehicles	Useful Life	6 years
Account Code	720210 18021	Project Number	2767

Description

Chief 390 emergency response vehicle.

Justification

Will replace current CH390 vehicle FA #1903.

Expenditures	2027	Future
Vehicles	73,000	0
Total	**73,000**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	73,000	0
Total	**73,000**	**0**

2027

Vehicle Capital Plan Detail - Public Safety

Ashwaubenon, WI



Project #	V-PS-10
Project Name	Investigations Vehicle 740 - FA#1807

Total Project Cost	$51,000	Contact	Chief of Public Safety
Department	Public Safety	Type	Replacement
Category	Vehicles	Useful Life	5 years
Account Code	720210 18021	Project Number	2768

Description

Replacement of 2018 Dodge Charger (FA #1807).

Justification

Replacement of investigations vehicle 740 (2018 Dodge Charger FA#1807). Will have radio and emergency lights.

Expenditures	2027	Future
Vehicles	51,000	0
Total	**51,000**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	51,000	0
Total	**51,000**	**0**

2027

Vehicle Capital Plan Detail - Public Works

Ashwaubenon, WI

Project #	V-PW-28
Project Name	4 Door Utility Vehicle

Total Project Cost	$63,000	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Vehicles	Useful Life	10 years
Account Code	720300 18021	Project Number	2769

Supplemental Attachments

Signed Revised Build Sheet 26.01.29.pdf

Description

Four door utility vehicle with four wheel drive. The standard features of the truck would include: AM/FM radio, Air Conditioning, Power Windows, and Power Door Locks.

Justification

Replacement cycling of (FA #1309). The current vehicle is at the end of its useful life.

Expenditures	2027	Future
Vehicles	63,000	0
Total	**63,000**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	63,000	0
Total	**63,000**	**0**

Budget Impact

Routine Maintenance

2027

Vehicle Capital Plan Detail - Public Works

Ashwaubenon, WI

Project #	V-PW-50
Project Name	1/2 Ton Crew Cab 2WD Work Truck

Total Project Cost	$54,000	Contact	Director of Public Works
Department	Public Works	Type	Replacement
Category	Vehicles	Useful Life	10 years
Account Code	720300 18021	Project Number	2770

Supplemental Attachments

Signed Build Sheet 26.01.28.pdf

Description

1/2 ton, crew cab, two wheel drive, 5.5' box work truck. The standard features of the truck would include: AM/FM radio, Air Conditioning, Power Windows, Power Door Locks, and Spray in bed liner.

Justification

Replacement cycling for existing work truck (FA #1813). This truck is being replaced as it is demonstrating early signs of engine failure such as engine knocking, hard starts, and excessive oil use.

Expenditures	2027	Future
Vehicles	54,000	0
Total	**54,000**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	54,000	0
Total	**54,000**	**0**

Budget Impact

Routine Maintenace

2027

Vehicle Capital Plan Detail - Public Works

Ashwaubenon, WI

Project #	V-PW-60
Project Name	Pavement Marking Line Driver

Total Project Cost	$16,000	Contact	Director of Public Works
Department	Public Works	Type	New
Category	Vehicles	Useful Life	15 years
Account Code	720300 18021	Project Number	2771

Description

Commercial Pavement Marking Line Driver to be used with existing pavement marking trolley.

Justification

The new machine would allow for the straighter lines while pavement marking.

Expenditures	2027	Future
Vehicles	16,000	0
Total	**16,000**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	16,000	0
Total	**16,000**	**0**

2027

Vehicle Capital Plan Detail - Building Inspection

Ashwaubenon, WI

Project #	V-GG-01
Project Name	Replacement of FA#1312

Total Project Cost	$35,000	Contact	Finance Director
Department	General Government	Type	Replacement
Category	Vehicles	Useful Life	7 years
Account Code	720250 18021	Project Number	2772

Description

4WD / AWD Truck or SUV

Justification

Replacement of existing Code Enforcement Officer vehicle (2014 Chevrolet Tahoe, FA#1312) which is past its useful life. FA#1312 will be sold at auction once the replacement is received.

Expenditures	2027	Future
Vehicles	35,000	0
Total	**35,000**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	35,000	0
Total	**35,000**	**0**

2027

Vehicle Capital Plan Detail - Parks & Recreation

Ashwaubenon, WI



Project #	V-PR-01		
Project Name	Flatbed Truck		
Total Project Cost	$115,000	**Contact**	Director of Parks, Recreation & Forestry
Department	Parks, Recreation & Forestry	**Type**	Replacement
Category	Vehicles	**Useful Life**	10 years
Account Code	720400 18021	**Project Number**	2773

Supplemental Attachments

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Description

Ford F-450 or similar make/model with extended bed.

Justification

Replacement of FA #0204 which is past is useful life. FA#0204 will be sold at auction after acquiring the new vehicle.

Expenditures	2027	Future
Vehicles	115,000	0
Total	**115,000**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	115,000	0
Total	**115,000**	**0**

2027

Vehicle Capital Plan Detail - Parks & Recreation

Ashwaubenon, WI



Project #	V-PR-12
Project Name	Water Trailer

Total Project Cost	$10,000	Contact	Director of Parks, Recreation & Forestry
Department	Parks, Recreation & Forestry	Type	Replacement
Category	Vehicles	Useful Life	20 years
Account Code	720400 18021	Project Number	2774

Description

Replacement of water trailer used to water tree plantings, flower beds and newly landscaped areas.

Justification

Replacement cycling of the water trailer. The trailer has rust on the underbody and the axels are worn. It is used on a daily basis during the growing/planting season (May - October). The water tank and pump motor will be salvaged off of the old trailer and mounted on the new trailer.

Expenditures	2027	Future
Vehicles	10,000	0
Total	**10,000**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	10,000	0
Total	**10,000**	**0**

2027

Vehicle Capital Plan Detail - Parks & Recreation

Ashwaubenon, WI

Project #	V-PR-13
Project Name	Mower - Toro Z-turn 48" cut

Total Project Cost	$12,500	Contact	Director of Parks, Recreation & Forestry
Department	Parks, Recreation & Forestry	Type	Replacement
Category	Vehicles	Useful Life	12 years
Account Code	720400 18021	Project Number	2775

Supplemental Attachments

Kimps mower quote.jpeg

Description

48" Toro zero-turn mower.

Justification

Replacement cycling of mower (FA#0904). Mower is used on a daily basis in parks with tight spaces where manuverability is essential.

Expenditures	2027	Future
Vehicles	12,500	0
Total	**12,500**	**0**

Funding Sources	2027	Future
Vehicle Replacement Fund	12,500	0
Total	**12,500**	**0**

Component Unit Fund















2027 Budget - Schedule of Revenues, Expenditures and Changes in Fund Balance
Component Unit Funds
Community Development Authority - Fund 225

DEPARTMENT DESCRIPTION

The Community Development Fund accounts for the collection and related expenditures for activity within the Village of Ashwaubenon Community Development Authority.

2026 ACCOMPLISHMENTS

- Payment of existing bonds on Resch Center and Resch Expo.

2027 OBJECTIVES

- Payment of existing bonds on Resch Center and Resch Expo.
- Continued review of economic development opportunities within the Village.

ACCOUNT DESCRIPTION	GL Number Org	GL Number Object	2025 ACTUAL	2026 FORECAST	2026 BUDGET	2027 BUDGET	BUDGET CHANGE $	BUDGET CHANGE %
Revenues								
Intergovernmental Charges for Services								
Lease Revenue	220100	48505	5,267,299	5,234,528	-	5,205,466	5,205,466	N/A
Investment Income								
Checking Account Interest	220100	48100	16,851	15,370	-	12,500	12,500	N/A
Checking Account Interest	225100	48100	54,632	48,387	-	42,500	42,500	N/A
Investments Interest	220100	48101	349,070	273,000	-	300,000	300,000	N/A
Miscellaneous Revenues								
Rent	225100	48200	17,340	14,100	-	17,340	17,340	N/A
Total Revenues			5,705,192	5,585,385	-	5,577,806	5,577,806	N/A
Expenditures								
Capital Outlay			721,892	4,602	-	3,160	3,160	N/A
Debt Service:								
Principal Payments	220100	59100	2,930,000	2,955,000	-	2,990,000	2,990,000	N/A
Interest and Fiscal Charges			2,337,299	2,279,528	-	2,215,466	2,215,466	N/A
Total Expenditures			5,989,191	5,239,130	-	5,208,626	5,208,626	N/A
Net Change in Fund Balance			(283,999)	346,255	-	369,180	369,180	N/A
Fund Balance - January 1			10,234,872	9,950,873	-	10,297,128		
Fund Balance - December 31			**$ 9,950,873**	**$ 10,297,128**	**$ -**	**$ 10,666,308**		