NOTICE of PUBLIC HEARING and BUDGET SUMMARY for the TOWN of FOREST

Notice is hereby given that the Town of Forest, Richland County, Wisconsin will hold a public hearing on the town's proposed 2027 budget on Tuesday, November 10, 2026 at 6:00 p.m., at the Forest Town Hall, 12931 STH 56, Viola, WI. Immediately following the public hearing, a Special Town Elector Meeting will be held to approve the 2026 total town tax levy to be collected in 2027. The proposed budget is available for public inspection at foresttownrcwi.gov and at the Forest Town Hall by appointment. The following is a summary of the proposed budget.

	% Change	$ Change	2027 Budget	2026 Projected	+ NovDec Projected	2026 YTD	2026 Budget	2025 Actual
Projected Beginning Fund Balance:			61,060				38,117	
JANUARY 1 FUND BALANCES:								
GL Cash - Checking				35,702				34,041
GL Cash - Money Market				2,415				2,415
Beginning Fund Balance				38,117				36,456
	% Change	**$ Change**	**2027 Budget**	**2026 Projected**	+ NovDec Projected Inc	**2026 YTD**	**2026 Budget**	**2025 Actual**
REVENUES	*Dollar and percent changes are calculated against 2026 Projected actuals.*							
Township Tax Levy / Taxes Retained	13%	19,293	166,811	147,518		147,518	147,518	157,261
MFL Retained, Special Charges	0%	-	26,991	26,991		26,991	25,000	26,550
Property Tax retained by TOF (Levy+MFL)	11%	19,293	**193,802**	**174,509**		**174,509**	**172,518**	**183,811**
Intergovernmental Revenue:								
Federal & State Grants		-	0	0	0	0	0	0
Shared Revenue	2%	1,183	61,824	60,641	49,719	10,922	58,504	58,785
Fire Ins Tax	0%	(3)	3,150	3,153	0	3,153	2,250	2,235
General Transport Aids	3%	3,445	118,125	114,680	0	114,680	114,680	107,009
DOT Flood Damage		-	0	0	0	0	0	0
Trip Grants		-	0	0	0	0	0	92,075
Recycling Grant	3%	50	1,600	1,550		1,550	2,800	2,867
PILT - State Conservation Land	0%	-	355	355	0	355	355	355
MFL Severance/Yield/Withdrawal: ($8,534)								
MFL Yield Received	-100%	(10,667)	0	10,667	0	10,667	0	0
MFL 20% to County	-100%	2,133	0	(2,133)	0	(2,133)	0	0
DNR Regular MFL		776	776	0	0	0	776	776
Jan PILT- DNR Owned Land	0%	1	1,550	1,549	0	1,549	1,500	1,544
Other State Payments		-	0	0	0	0	0	0
County Highway & Bridge Aid	-100%	(12,830)	0	12,830	0	12,830	0	0
County Grants: Vet Grave Care		215	215	0	0	0	215	215
Public Accommodation Taxes (Town Retains 30%)	8%	1,001	13,650	12,649	4,000	8,649	12,000	9,881
Business License	3%	20	760	740	0	740	585	610
Highway Maintenance from Public		-	0	0	0	0	0	556
Solid Waste Income	4%	244	7,200	6,956	1,359	5,597	6,800	7,233
Solid Waste Income: Dumpster Violations	-100%	(329)	0	329	0	329	0	0
Interest Income	30%	30	130	100	5	95	100	105
Sale of Highway Equipment		-	0	0	0	0	0	0
Sale of Recycle	1%	7	760	753	300	453	700	504
Insurance Recoveries		-	0	0	0	0	0	0
Other Misc Revenue	83%	59	130	71	0	71	0	32
Public Charged for Fire Calls		-	0	0	0	0	0	2,327
Loan Proceeds: La Farge Fire Truck		38,655	38,655	0	0	0	0	0
Prior Year Dec Taxes (already in checking)		-	0	0	0	0	0	0
Current Year December Collections		-	0	0	0	0	0	0
Payroll Deductions Payable		-	0	0	0	0	0	0
TOTAL REVENUE	11%	23,990	248,880	224,890	55,383	169,507	201,265	287,109
TOTAL REVENUE & LEVY	11%	43,283	**442,682**	**399,399**	**55,383**	**344,016**	**373,783**	**470,920**

	% Change	$ Change	2027 Budget	2026 Projected	+ NovDec Projected Exp	2026 YTD	2026 Budget	2025 Actual
EXPENDITURES								
General Government & Highway Insurance	0%	31	54,700	54,669	1,800	52,869	53,000	48,219
Public Safety/Fire Protection: Viola	1%	324	38,439	38,115	75	38,040	36,639	10,778
Public Safety/Fire Protection: La Farge	-6%	(665)	10,488	11,153	75	11,078	10,165	38,005
Highway Maintenance	3%	4,847	183,000	178,153	19,980	158,173	210,000	215,455
Solid Waste Disposal	0%	25	10,150	10,125	2,750	7,375	10,500	10,071
Recycling	0%	21	5,600	5,579	800	4,779	5,100	4,664
Cemetery	2%	80	4,300	4,220	0	4,220	4,200	4,343
Economic Develop (70% to Richland Co Tourism)	7%	642	9,500	8,858	4,220	4,638	9,000	6,917
Fire Outlay (LaF engine purch, pymt due 3/27)	673%	33,655	38,655	5,000	0	5,000	0	0
Hwy & Street Outlay Local (short term loan)		-	0	0	0	0	0	0
Fire Debt Service-Fire Truck (Principal)	3%	355	14,509	14,154	0	14,154	14,154	16,238
Fire Protection Debt Service Interest	-17%	(355)	1,729	2,084	0	2,084	2,084	
Highway Debt Service-Sealcoating (Principal) final due 9/27	-6%	(2,214)	36,636	38,850	24,852	13,998	41,000	114,503
Highway Debt Service Interest	-90%	(5,745)	662	6,407	148	6,259		
Other Financing	-100%	(1,218)	0	1,218	0	1,218	0	66
Payroll Tax Payable/adjust for rounding		-	0	0	0	0	0	0
TOTAL EXPENDITURES	8%	29,783	**408,368**	**378,585**	**54,700**	**323,885**	**395,842**	**469,259**
Over/Short			34,314					

Beginning Fund Balance	38,117	36,456
Plus Income	344,215	470,920
Less Expenditures	321,272	469,259
Year End Fund Balance	61,060	38,117
Year End Account Balances:		
GL Cash - Checking		35,702
GL Cash - Money Market		2,415
		38,117

NOTES:

Revenue Notes:

2025: Trip Grant revenue ($92,075) was a one-time grant

Shared Revenue: 2026: Shared revenue balance to be received about 11/18/2026

Other State Pymts: 2027: General Transportation Aids (GTA) estimated at $118,125

Loan Receipt: 2027: Loan Receipts: La Farge Fire Truck loan proceeds

2026 Levy Limit	147,518
2027 Levy Limit	166,811
Increase	19,293

Expenditure Notes:

General Govt: 2026: 4 elections & training; yearly BOR training

Highway Maint: 2026: Payroll to EOY est: $13,000

Debt Service: 2027: 2024 Sealcoat note, additional payment to be made in Nov $25,000; final payment to be made March $37,299

Debt Service: 2027: Public safety fire truck loan payment of $16,238 (prin bal 10/2026 $60,574)

Fire Equip Pymt: 2027: Town share La Farge fire truck purchase $38,655. Funds due when build complete (Mar 1).

Note: The increase over 2026 projected expenditures is largely due to the final sealcoating debt payment of $37,298 and the Town's share of the La Farge Area Fire Association truck purchase of $38,655.