Town of Sherman Financial Road Map Detail 7/11/2023	Orig 2022 Budget	2022 Actual	Revised 2023 Budget	Draft 2024 Budget	Project 2025 Budget	Project 2026 Budget	Project 2027 Budget	Project 2028 Budget
Revenues								
1 TAX COLLECTION - LEVY	140,244	140,827	175,213	187,163	187,963	192,502	194,468	200,412
1A TAX COLLECTION - OTHER								
Special Charge – Fire # Signs	-		-	-	-	-	-	-
Lottery Credit Rec'd in April	1,200	2,088	2,000	2,000	2,000	2,000	2,000	2,000
Forest Crop/MFL Tax Retained	32,000	38,640	38,700	38,700	38,700	38,700	38,700	38,700
Total 1A TAX COLLECTION - OTHER	33,200	40,728	40,700	40,700	40,700	40,700	40,700	40,700
2 STATE AID REVENUES								
ARPA Funding	-	19,585	10,245	-	-	-	-	-
Shared Revenue	8,320	8,317	43,141	43,141	43,141	43,141	43,141	43,141
Fire Ins Dues	-	3,418	-	-	-	-	-	-
Disaster Aid Funds	-	-	-	-	-	-	-	-
Computer Aid	5	5	5	5	5	5	5	5
Highway Aid - Quarterly Pmt	121,047	121,047	123,440	125,909	128,427	130,996	133,616	136,288
PILT DNR Lands S70.113 April	29,000	108,508	108,500	108,500	108,500	108,500	108,500	108,500
FCL/MFL less 20% Disbursed	1,500	2,267	1,500	1,500	1,500	1,500	1,500	1,500
PILT DNR Lands S70.114 Feb (Net to Town)	11,500	10,902	11,500	11,500	11,500	11,500	11,500	11,500
Grants	17,332	35,119	17,332	-	-	-	-	-
Other Grants	29,830	5,290	-					
Total 2 STATE AID REVENUES	218,534	314,458	315,663	290,555	293,073	295,642	298,262	300,934
3 LICENSE & PERMIT REVENUES								
Business Permits	1,500	1,505	1,500	1,500	1,500	1,500	1,500	1,500
Dog license	200	90	100	100	100	100	100	100
Dog License to County	(180)	(81)	(90)	(90)	(90)	(90)	(90)	(90)
Building Permits	1,000	825	900	900	900	900	900	900
Total 3 LICENSE & PERMIT REVENUES	2,520	2,339	2,410	2,410	2,410	2,410	2,410	2,410
4 PUBLIC CHARGE REVENUES								
Snowplowing	450	420	1,200	960	960	960	960	960
Disposal Site -Bag Sales	11,000	13,786	12,000	12,000	12,000	12,000	12,000	12,000
Disp Site -County Recycle Reimb	3,900	4,737	5,000	5,000	5,000	5,000	5,000	5,000

Town of Sherman
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	Orig 2022 Budget	2022 Actual	Revised 2023 Budget	Draft 2024 Budget	Project 2025 Budget	Project 2026 Budget	Project 2027 Budget	Project 2028 Budget
Disp Site Electric Reimb		120	120	120	120	120	120	120
Town Property Rental	200	250	300	300	300	300	300	300
Total 4 PUBLIC CHARGE REVENUES	15,550	19,313	18,620	18,380	18,380	18,380	18,380	18,380
5 MISCELLANEOUS REVENUES								
Interest income	2,000	1,570	1,200	1,200	1,200	1,200	1,200	1,200
Insurance Recovery	-	1,811	-	-	-	-	-	-
Other Income	-	632	-	-	-	-	-	-
Scrap Metal Sales	250	378	300	300	300	300	300	300
Total 5 MISCELLANEOUS REVENUES	2,250	4,391	1,500	1,500	1,500	1,500	1,500	1,500
6 LOAN PROCEEDS/FUND TRANSFERS								
Loan Proceeds	60,000	-	-	-	-	-	-	-
Use of Surplus Funds	-	-	-	-	-	-	-	-
Equipment Fund Transfer	-	-	-					
Total 6 LOAN PROCEEDS	60,000	-	-	-	-	-	-	-
Total Revenues	472,298	522,056	554,106	540,708	544,026	551,134	555,720	564,336
Expense								
1 GENERAL GOVERNMENT EXPENSES								
Board Expense								
Board Salaries & Wages	14,200	7,689	14,392	14,824	14,824	15,269	15,269	15,727
Board FICA Expense	1,086	593	1,101	1,134	1,134	1,168	1,168	1,203
Mileage	300	449	300	350	350	350	350	350
Membership Dues	650	777	650	700	700	700	700	700
Publications	350	109	750	350	350	350	350	350
Seminars	200	70	200	200	200	200	200	200
WTA District Meeting & Workshops	200	60	200	200	200	200	200	200
Supplies	300	150	300	300	300	300	300	300
Comprehensive Plan Expenses	11,000	4,627	5,500					
Total Board Expense	28,286	14,524	23,393	18,058	18,058	18,537	18,537	19,030

Town of Sherman Financial Road Map Detail 7/11/2023	Orig 2022 Budget	2022 Actual	Revised 2023 Budget	Draft 2024 Budget	Project 2025 Budget	Project 2026 Budget	Project 2027 Budget	Project 2028 Budget
Clerk Expense								
Clerk Salaries & Wages	11,520	11,520	11,920	12,278	12,278	12,646	12,646	13,025
Clerk FICA Expense	880	881	912	939	939	967	967	996
Deputy Clerk/Payroll Outsource	-	-	1,200	1,200	1,250	1,300	1,300	1,300
Mileage	200	89	200	200	200	200	200	200
Publications	400	978	500	500	500	500	500	500
Seminars	100	60	100	100	100	100	100	100
Office Supplies	300	791	350	350	350	350	350	350
Office Equip & Computer Exp	300	731	500	500	500	500	500	500
Office Computer & Software	300	2,313	800	840	880	920	960	1,000
Forms & Printing	-	125	-	-	-	-	-	-
Postage	300	188	300	300	300	300	300	300
Surety Bond/Notary Bond	250	-	250	250	250	250	250	250
Total Clerk Expense	14,550	17,676	17,032	17,457	17,547	18,033	18,073	18,521
Elections								
Compensation/Wages	3,500	2,346	1,200	2,500	1,200	2,500	1,200	2,500
Mileage	100	145	100	100	100	100	100	100
Equipment Repair and Maintenance	4,475	4,250	500	500	595	500	500	500
Publications & Supplies	1,100	496	450	450	450	450	450	450
Total Elections	9,175	7,237	2,250	3,550	2,345	3,550	2,250	3,550
Professional Fees								
Legal Fees	1,500	1,050	1,500	1,500	1,500	1,500	1,500	1,500
Total Professional Fees	1,500	1,050	1,500	1,500	1,500	1,500	1,500	1,500
Treasurer Expense								
Treasurer Salaries & Wages	8,700	8,700	9,100	9,373	9,373	9,654	9,654	9,944
Treasurer FICA Expense	665	666	696	717	717	739	739	761
Seminars	-	-	-	-	-	-	-	-
Tax Collection Software	800	709	800	800	800	800	800	800
Tax Envelopes	200	-	200	200	200	200	200	200
Postage	700	493	700	700	700	700	700	700

Town of Sherman
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	Orig 2022 Budget	2022 Actual	Revised 2023 Budget	Draft 2024 Budget	Project 2025 Budget	Project 2026 Budget	Project 2027 Budget	Project 2028 Budget
Tax Collection Bond	200	178	200	200	200	200	200	200
Total Treasurer Expense	11,265	10,746	11,696	11,990	11,990	12,293	12,293	12,605
Property Assessment Fees & Exp	15,200	14,145	15,500	15,500	15,500	15,500	15,500	15,500
Total 1 GENERAL GOVERNMENT EXPENSES	79,976	65,378	71,371	68,055	66,940	69,413	68,153	70,706
2 MUNICIPAL BUILDING/GROUNDS								
Payroll Expenses	-	-	1,500	1,500	1,500	1,500	1,500	1,500
Electric	1,600	1,453	4,775	4,918	5,066	5,218	5,375	5,536
Electric Heat	1,200	1,042	2,000	2,060	2,122	2,186	2,252	2,320
Propane	2,500	1,385	5,600	5,768	5,941	6,119	6,303	6,492
Telephone & Internet	2,100	961	2,600	3,100	3,193	3,289	3,388	3,490
Web Site	700	515	750	750	750	750	750	750
Insurance - Umbrella/Liability	3,700	3,275	3,600	3,708	3,819	3,934	4,052	4,174
Insurance - Workers Comp.	1,000	1,641	624	643	662	682	702	723
Licenses & Permits	50	10	50	50	50	50	50	50
Maintainance Supplies	200	609	200	200	200	200	200	200
Maintenance & Repairs	1,800	1,624	1,800	1,800	1,800	1,800	1,800	1,800
Building and site outlay	500	2,344	500	500	500	500	500	500
Furnishings	-	-	-	-	-	-	-	-
Total 2 MUNICIPAL BUILDING/GROUNDS	15,350	14,859	23,999	24,997	25,603	26,228	26,872	27,535
3 PUBLIC SAFETY EXPENSES								
Emergency Management Government								
Fire Numbers or Other EMG Expense	-	-	-	-	-	-	-	-
Total Emergency Management Government	-	-	-	-	-	-	-	-
EMS								
Fire Protection								
Fire Chief Management Fee	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Electric	1,500	1,453	-					
Electric Heat	1,000	1,042	-					
Propone								
Telephone - Landline		889						

Town of Sherman Financial Road Map Detail 7/11/2023	Orig 2022 Budget	2022 Actual	Revised 2023 Budget	Draft 2024 Budget	Project 2025 Budget	Project 2026 Budget	Project 2027 Budget	Project 2028 Budget
Telephone - Cell Phone	400	299	400	300	300	300	300	300
Insurance - Umbrella/Liability	4,200	3,779	4,656	4,796	4,940	5,088	5,241	5,398
Insurance - Workers Comp	1,300	1,201	-	-	-	-	-	-
Training and Mileage		209						
Building Maint & Supplies	300	1,219	300					
Equipment Repair & Maintenance	4,000	10,351	4,000					
Equipment Outlay	1,000	594	1,000					
Insurance Dues Paid Out		3,418						
Contingency	1,000	610	2,000	7,500	7,500	7,500	7,500	7,500
Total Fire Protection	17,100	27,464	14,756	14,996	15,140	15,288	15,441	15,598
First Responders								
Membership Dues/Contingency	450	-	450	2,500	2,500	2,500	2,500	2,500
Insurance - Liability	1,087	921	1,226	1,263	1,301	1,340	1,380	1,421
Insurance - Workers Comp (travel/accident)	903	895	1,221	1,258	1,296	1,335	1,375	1,416
Training/Mileage	3,248	1,697	2,000	-	-	-	-	-
Total First Responders	5,688	3,513	4,897	5,021	5,097	5,175	5,255	5,337
Ambulance Service -Mercer	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Ambulance Service -Park Falls	3,000	3,000	5,427	5,590	5,758	5,931	6,109	6,292
Total EMS	28,788	36,977	28,080	28,607	28,995	29,394	29,805	30,227
Total 3 PUBLIC SAFETY EXPENSES	28,788	36,977	28,080	28,607	28,995	29,394	29,805	30,227
4 PUBLIC WORKS EXPENSES								
Disposal Site								
Disp Site Salaries & Wages	6,000	6,291	6,318	6,508	6,703	6,904	7,111	7,324
Disp Site FICA Expense	450	509	593	613	628	643	659	675
Electric	120	100	120	120	120	120	120	120
Bags	11,500	13,427	11,750	11,750	11,750	11,750	11,750	11,750
Container Fee	975	619	1,000	1,000	1,000	1,000	1,000	1,000
Building Repair and Maintenance	250	21	250	250	250	250	250	250
Supplies & Metal Clean-Up Exp	250	288	250	250	250	250	250	250
Total Disposal Site	19,545	21,255	20,281	20,491	20,701	20,917	21,140	21,369

Town of Sherman
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	Orig 2022 Budget	2022 Actual	Revised 2023 Budget	Draft 2024 Budget	Project 2025 Budget	Project 2026 Budget	Project 2027 Budget	Project 2028 Budget
Highway Related Expenses								
Highway Salaries & Wages	60,000	41,417	74,427	88,059	91,581	95,244	99,054	103,016
Highway Salary - Insurance Stipend			7,800	7,800	7,800	7,800	7,800	7,800
Highway Salaries & Wages - ARPA		19,585	10,245					
Highway FICA Expense	4,600	5,255	7,074	7,333	7,603	7,883	8,174	8,477
Benefits		-	7,200	12,484	12,695	12,915	13,143	13,381
Unemployment Tax	50	17	50	50	50	50	50	50
Highway Subcontract Wages								
Garage Electric	1,500	1,530	-					
Propane	2,800	1,168	-					
Telephone -Garage	800	1,453	800	620	620	620	620	620
Gas and Oil	15,000	17,639	20,000	20,000	20,000	20,000	20,000	20,000
Insurance - Liability/Equip	6,000	4,863	5,397	5,559	5,726	5,898	6,075	6,257
Insurance - Workers Comp	3,000	4,696	1,896	1,953	2,012	2,072	2,134	2,198
Seminars & Training	500	-	500	500	500	500	500	500
Mileage Reimbursement	100	31	100	100	100	100	100	100
Permits & Licenses	100	-	100	100	100	100	100	100
Garage Maint/Repair/Supplies	4,000	12,143	1,000	1,000	1,000	1,000	1,000	1,000
Equipment Repair & Maintenance	15,000	34,804	20,000	20,000	19,000	18,000	18,000	18,000
Safety	300	174	300	300	300	300	300	300
Drug Testing & Physicals	100	125	100	100	100	100	100	100
Clothing Allowance	200	109	200	200	200	200	200	200
Gravel Crushing	45,000	42,500	-	-	-	-	-	-
Sand/Salt/Culverts/Cold Patch	5,700	8,625	5,700	5,700	5,700	5,700	5,700	5,700
Street Signs	300	257	500	500	500	500	500	500
Wildlife Control	1,000	700	1,000	1,000	1,000	1,000	1,000	1,000
Publications -Roads	100	38	100	100	100	100	100	100
Road Construction/Maintenance	180,000	74,984	145,339	225,000	225,000	225,000	225,000	225,000
Garage & Equip Outlay		7,796	162,368					
Road Reserve			27,963					
Equipment Reserve		50,000	50,000					
Total Highway	346,150	329,909	550,159	398,458	401,687	405,082	409,650	414,399

Town of Sherman Financial Road Map Detail 7/11/2023	Orig 2022 Budget	2022 Actual	Revised 2023 Budget	Draft 2024 Budget	Project 2025 Budget	Project 2026 Budget	Project 2027 Budget	Project 2028 Budget
Total 4 PUBLIC WORKS EXPENSES	365,695	351,164	570,440	418,949	422,388	425,999	430,790	435,768
6 DEBT SERVICE								
Bank Equipment Loan	-	-	-	-	-	-	-	-
Bank - Road Loan	26,000	54,111	-	-	-	-	-	-
Interest Expense	3,000	1,804	-	-	-	-	-	-
Bank & Finance Charges	-	52	100	100	100	100	100	100
Total DEBT SERVICE	29,000	55,967	100	100	100	100	100	100
CONTINGENCY /MISCELLANEOUS	500	-	-	-	-	-	-	-
Total Expense	519,309	524,345	693,990	540,708	544,026	551,134	555,720	564,336
Net Surplus (Deficit)	**(47,011)**	**(2,289)**	**(139,884)**	-	-	-	-	-