TOWN OF DEKORRA - 2027 BUDGET Proposal

EXPENSES	2025 Actual	Jan-Sep26 Actual	Oct-Dec26 Estimate	2026 Estimate	2026 Budget	over/ under	2027 Budget	%Inc./ -Decr.	
Chairman - Salary/Per Diems	7500	5625	2275	7900	7900	0	8195	3.7%	7695.+500 per diem
- Exp & S.S.	1576	1725	335	2060	1680	-380	2000	19.0%	773 exp 627 SS Phone 600
Supervisor (4) -Salary/Per Diems	15200	11400	5000	16400	16400	0	16580	1.1%	15380 +1200per diem
- Exp & S.S.	1163	955	208	1163	2555	1392	2568	0.5%	1300exp 1268 SS
Clerk - Salary/Per Diems/Clerk Help	36615	28348	10152	38500	38500	0	39800	3.4%	37500 +300 Per diem Clerk Help 2000.00
- Exp & S.S.	14145	11461	3285	14746	14746	0	15345	4.1%	3045 SS.+ 10000 Exp +website 2300
Treasurer - Salary/Per Diems	18150	13725	4600	18325	18325	0	18775	2.5%	18750 + 25 per diem
- Exp & S.S.	6378	3014	4488	7502	7502	0	8736	16.4%	1436 S.S. + 7300 Exp
Assessor - Sal	20400	15300	5100	20400	20400	0	20400	0.0%	Accurate Appraisal Yr 1 of 5 Yr Contract
- Exp	0	0	0	0	0	0	0	0.0%	
Sub Salary	**97865**	**74398**	**27127**	**101525**	**101525**	**0**	**103750**	**2.2%**	
Sub Expenses	**23262**	**17155**	**8316**	**25471**	**26483**	**1012**	**28649**	**8.2%**	
TOTAL ADMIN.SAL/EXP	**121127**	**91553**	**35443**	**126996**	**128008**	**1012**	**132399**	**3.4%**	
Attorney/Legal	2632	1043	4957	6000	6000	0	6000	0.0%	Attorney & Ordinance Codification
Print/Publishing	234	137	319	456	500	44	500	0.0%	Minutes & Notices
Wisc. Towns Assoc Dues	1385	1685	0	1685	1390	-295	1685	21.2%	Dues Based on population 2527
Elections	3380	4014	2786	6800	6800	0	6800	0.0%	Elections (4) Workers 3600 other election 3200
Town Hall Maint	4019	3410	1090	4500	4650	150	4500	-3.2%	Elec 1100 Heat 1200 Mowing 1190 Other 1010
Town Hall Project Exp & Grant Exp	704	0	0	0	1000	1000	1000	0.0%	Town Hall Project Expenses & Grant Expense
Town Hall loan pmts	32626	24469	8157	32626	32626	0	24469	-25.0%	Town Hall pmts (Using ATC Fds) 9 oayments remaining
Insurance	10059	13920	0	13920	10520	-3400	14000	33.1%	bonds 500 liab&Compactor 13000 WC 1000
Outlay - Clerk	6338	2441	2559	5000	5000	0	5000	0.0%	Clerk Outlay
TOTAL OTHER GEN.GOV.	**61377**	**51119**	**19868**	**70987**	**68486**	**-2501**	**63954**	**-6.6%**	
TOTAL GENERAL GOVERNMENT	**182504**	**142672**	**55311**	**197983**	**196494**	**-1489**	**196353**	**-0.1%**	
Constable	801	654	192	846	1465	619	256	-82.5%	Constable complaints,speedboard,phone, mileage
Addl Police presence in Dekorra	36920	36920	7384	44304	44304	0	44304	0.0%	Addl Police presence in Dekorra per contract
Fire Dept.	350715	363309	0	363309	**363309**	0	**373480**	2.8%	Fire Protection 372480 Hazmat 1000
Fire Dues	21157	22862	0	22862	21157	-1705	22862	8.1%	Set by State of WI per Fire Dept Budget
Fire Maps & Signs & Fire Calls	791	437	463	900	900	0	900	0.0%	Fire signs new construction
Building Permits/Engineer Services	47777	23338	8063	31401	25000	-6401	10000	-60.0%	Bldg Permits / Engineer Services 10000
TOTAL PUBLIC SAFETY	**458161**	**447520**	**16102**	**463622**	**456135**	**-7487**	**451802**	**-0.9%**	

EXPENSES	2025 Actual	Jan-Sep26 Actual	Oct-Dec26 Estimate	2026 Estimate	2026 Budget	over/ under	2027 Budget	%Inc./ -Decr.	
Hwy Maint. & Hwy Admin.	372638	354142	20000	374142	**237031**	-137111	**245000**	3.4%	Road Maint/Hwy Admin.
Hwy Maint. - Winter	161776	133824	16176	150000	165000	15000	165000	0.0%	Winter Maint
Hwy Constr.	2473	0	40000	40000	40000	0	40000	0.0%	Road construction
Street Lights	4865	3692	1208	4900	4800	-100	4800	0.0%	Electric for street lights 3800 CS bridge lights 1000
Hwy Constr-Loan Princ Pmt	**0**	0	0	0	**0**	0	**0**	0.0%	
Hwy Constr-Loan Interest Pmt	**0**	0	0	0	**0**	0	**0**	0.0%	
Total Highway	**541752**	**491658**	**77384**	**569042**	**446831**	**-122211**	**454800**	**1.8%**	
Recycle/Waste Oper, etc.	32126	25237	6563	31800	31800	0	31800	0.0%	Operator/Garbage/Roll off/Utilities/Compactor Maint
Recycle Improve.	0	0	5578	5578	5000	-578	5000	0.0%	Recycle Site Major Improvements
Total Recycling	**32126**	**25237**	**12141**	**37378**	**36800**	**-578**	**36800**	**0.0%**	
Monitoring Wells	7177	14085	0	14085	7200	-6885	10000	38.9%	Well Monitoring 1/2 pd by Village of Poynette
Landfill Misc	41	0	0	0	500	500	500	0.0%	Compactor repairs, etc
Total Landfill	**7218**	**14085**	**0**	**14085**	**7700**	**-6385**	**10500**	**36.4%**	
TOTAL PUBLIC WORKS	**581096**	**530980**	**89525**	**620505**	**491331**	**-129174**	**502100**	**2.2%**	
Cemetary	4930	3940	1560	5500	5500	0	5500	0.0%	Mowing
Dog Pound	2268	2726	0	2726	2300	-426	1974	-14.2%	per 2027 contract
TOTAL HUMAN SERVICE	**7198**	**6666**	**1560**	**8226**	**7800**	**-426**	**7474**	**-4.2%**	
Library	3000	0	3000	3000	3000	0	3000	0.0%	Poynette Library- 2000; Lodi 1000
Parks	31311	16948	15952	32900	32900	0	32900	0.0%	Mowing/ Garbage p/u /Portable toilets/ Etc/Storm Damage
Park Renovation	27424	11555	8445	20000	20000	0	10000	-50.0%	Park Improvements /Trees
TOTAL RECREATION	**61735**	**28503**	**27397**	**55900**	**55900**	**0**	**45900**	**-17.9%**	
Plan&Devel./Smart Growth	8649	3423	0	3423	8000	4577	6000	-25.0%	Plan/Devel/Comprehensive Plan Revisions
PC - Meeting/Minutes Per diems	565	189	53	242	700	458	700	0.0%	PC Meetings & Minutes per diems
Zoning	0	0	0	0	0	0	0	0.0%	rezone expenses, publishing etc.
Land Purch & RE Taxes on Acquisitions	0	0	0	0	0	0	0	0.0%	
TOTAL PLAN/DEV/ZONING	**9214**	**3612**	**53**	**3665**	**8700**	**5035**	**6700**	**-23.0%**	
New Fire Station Loan Pmt	93394	96118	0	96118	**96102**	-16	**93988**	-2.2%	Firestation Loan Pmt to Vil.of Poy. (Offset Income below)
New Fire Truck Loan Pmt	49587	49188	0	49188	**49188**		**47854**	-2.7%	New Fire Truck Lease pmt
TOTAL DEBT SERVICE	**142981**	**145306**	**0.00**	**145306**	**145290**	**-16**	**141842**	**-2.4%**	
SUB TOTAL EXPENSES	**1442889**	**1305259**	**189948**	**1495207**	**1361650**	**-133557**	**1352171**	**-0.7%**	
Reserve-Town Hall	32625	0	32626	32626	**35123**	2497	**24469**	-30.3%	Town Hall ATC Funds 24000.
Reserve -Parks/Park fees	31391	13698	1202	14900	**5000**	-9900	**4200**	-16.0%	Parks MMKT interest
Contingencie Reserve									
TOTAL EXPENSES	**1506905**	**1318957**	**223776**	**1542733**	**1401773**	**-140960**	**1380840**	**-1.5%**	

REVENUES	2025 Actual	Jan-Sep26 Actual	Oct-Dec26 Estimate	2026 Estimate	2026 Budget	over/ under	2027 Budget	%Inc./ -Decr.	
Property Tax adjustments	0	0	0	0	0	0	0	0.0%	
Annexation Tax	0	0	0	0	0	0	0	0.0%	
Assesso Error	0	0	0	0	0	0	0	0.0%	
Omitted Taxes/Assessor Errors/PP	426	0	0	0	0	0	0	0.0%	
For.Cr/Man.F/Woodland	12344	14063	0	14063	12345	-1718	14063	13.9%	MFL
Mobile Home	10142	10229	-1329	8900	8200	-700	8900	8.5%	(18300 less % to Poynette Sch Distr --9400)
Int&Pen on Taxes	0	0	0	0	0	0	0	0.0%	
TOTAL TAXES	**22912**	**24292**	**-1329**	**22963**	**20545**	-2418	**22963**	**11.8%**	
Shared Revenue & Utility Aid	52404	15823	89601	105424	105489	65	107701	2.1%	Shared Revenue 29571 & Util Aid 62 Suppl 78068
Fire Dues	21157	22862	0	22862	21157	-1705	22862	8.1%	offset expense
Exempt Computer & Pers Prop Aid	7709	7709	0	7709	7709	0	7709	0.0%	Pers Prop 3083+ 4511 & Exempt Computer aid 115 per notice
Hwy Aid	156549	125763	41921	167684	167684	0	172720	3.0%	State Hwy aid per notice
Recycling Aid	0	0	0	0	0	0	0	0.0%	Recycling Aid
Munic Aid	7335	8316	300	8616	7335	-1281	8316	13.4%	Estimate per notice
DNR Land/ FC & MFL	7585	7504	0	7504	9152	1648	7504	-18.0%	State aid on Lands in MFC
Other Gov't Grant - Road Grant	0	0	0	0	0	0	0	0.0%	Road Grant - LRIP
Columbia Co. - Structure Grant	500	0	0	0	0	0	0	0.0%	Columbia Co. Structure Grant
Other Gov't Grant - Elections	0	0	0	0	0	0	0	0.0%	Election Grant
American Transmission Co.	12626	12626	0	12626	12626	0	12626	0.0%	Am. Trans. ATC Parks (Annual pmt) 12626
American Transmission Co.	38367	38367	0	38367	38367	0	38367	0.0%	Am. Trans ATC Town Hall (Annual pmt) 33923
Cty Hwy Aid	10021	0	2000	2000	2000		2000	0.0%	($2000 - Didn't Use Columbia Co)
TOTAL INTER GOV'T	**314253**	**238970**	**133822**	**372792**	**371519**	**-1273**	**379805**	**2.2%**	
Licenses, etc.	9665	8512	1153	9665	9700	35	9700	0.0%	Liq/Bartender/Cig/Amuse/Mobile/Waste
Dogs	1079	1101	-76	1025	1000	-25	1000	0.0%	dog lic % from County + .50 per Dog local/Dog Park Fee
Bldg Permits/Access Driveway,etc	66076	26673	1	26674	25000	-1674	18800	-24.8%	Bldg & driveway permits 18000, Zoning fees,400 CSM 400
TOTAL LICENSES	**76820**	**36286**	**1078**	**37364**	**35700**	**-1664**	**29500**	**-17.4%**	
TOTAL FINES/PENALTIES	**2528**	**1215**	**0**	**1215**	**100**	**-1115**	**2000**	**1900.0%**	**Dog Lic & Woodland tax penalty& Pier Violations**
Gen Govt Chgs	1590	1135	65	1200	**1200**	0	**1200**	0.0%	Spec Assessment Ltrs, Copies
Demo Material, Tires, Metal,Clear bags	6440	3766	2234	6000	6000	0	6000	0.0%	Demolition material fees, Clear bag sales
Road Damage Charged	3000	0	0	0	0	0	0	0.0%	PACE donation for Tables & chairs
Park Donation - PACE	25025	10000	0	10000	0	-10000	0	0.0%	PACE donation for Park Projects
Pier Permits/Park Fees	13700	13850	0	13850	13700	-150	13850	1.1%	45 Pier permits / Park Reservations 0
Town Hall Rent/Park Reserv/Misc	1151	1280	220	1500	1000	-500	1500	50.0%	Town Hall Rentals
TOTAL PUBLIC SER.	**50906**	**30031**	**2519**	**32550**	**21900**	**-10650**	**22550**	**3.0%**	
Interstate Fire Calls	0	0	0	0	0	0	0	0.0%	Fire Calls from State forwarded to Fire Dept
Poy. Landfill	0	0	7042	7042	3600	-3442	5000	38.9%	1/2 Well testing expense 7200
Interest Earned	53297	33043	4757	37800	**43800**	6000	**30400**	-30.6%	Interest on Checking,MMKT,LGIP,Park,CemeteryCD
Coop Dividend	2477	0	0	0	0	0	0	0.0%	
Misc Revenue-	0	0	0	0	0	0	0	0.0%	
New Fire Station Loan Pmt	93394	96118	0	96118	**96102**	-16	**93988**	-2.2%	Firestation pmt - above 0% limit - OFFSET above exp.
New Fire Truck Loan Pmt	49587		0		**0**	0	**0**	0.0%	Fire Truck Lease pmt 5 of 10
In from Reserve - Parks Cont.	27424	8555	1445	10000	20000	10000	10000	-50.0%	In from Reserves - Parks Cont.
In from Reserve - Town Hall Cont.	32626	0	32626	32626	32626	0	24469	-25.0%	In from Reserve - Town Hall 32626
In from Reserve - Audit Cont.	...	0	0	0	0	0	0	0.0%	In from Reserve - Audit Cont.
TOTAL MISC. REVENUES	**258805**	**137716**	**45870**	**183586**	**196128**	**12542**	**163857**	**-16.5%**	
TOTAL REVENUE	**726224**	**468510**	**181960**	**650470**	**645892**	**-4578**	**620675**	**-3.9%**	

REVENUES	2025 Actual	Jan-Sep26 Actual	Oct-Dec26 Estimate	2026 Estimate	2026 Budget	over/ under	2027 Budget	%Inc./ -Decr.	
Income less Expenses	780681	850447	41816	892263	755881	-136382	760165	0.6%	
Reserve or Cash on Hand/Applied	0	0	0	0	0	0	0	0.0%	
PROPERTY TAXES TO BE RAISED	**745621**			**690480**	**755881**	**65401**	**760165**	**0.6%**	
LOAN PMTS - FIRE STATION Levied	93394	96118	0	96118	**93394**	-2724	**93988**	0.6%	**LOAN PMTS - FIRE STATION Levied**
Cash on Hand/Applied to Fire Stat.pmt	0	0	0	0	0	0	0	0.0%	
TOTAL LOAN PAYMENTS LEVIED	**93394**	**96118**	**0**	**96118**	**93394**		**93988**	0.6%	
TOTAL TO BE LEVIED	**839015**			**786598**	**849275**		**854153**	**0.6%**	

SPECIAL FUNDS/ACCOUNTS

UTILITY DISTRICT ACCOUNT								
Income - WI DOT/Interest/Revenues	**171386**	**114322**	**59100**	**173422**	**208300**	**34878**	**208300**	**0.0%**
In from Assessments	**51101**	**45403**	**0**	**45403**	**45403**	**0**	**45403**	**0.0%**
In from MMKT/Reserves	**110564**	**68659**	**-22800**	**45859**	**98062**	**52203**	**98062**	**0.0%**
Expenses	**333051**	**228384**	**36300**	**264684**	**351765**	**87081**	**351765**	**0.0%**
Difference	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.0%**

	2025	2026	2027					
Estimated Year End Bal.								
Expenditures	1401773	1401773	1380840					
Revenues/Cash on hand applied	645892	645892	620675		**Increase**	**% Increase**		
Amount to be raised within allowed limit	755881	755881	**760165**		**4284**	0.57	%	
Fire Station Loan Pmts Levied	93394	96118	**93988**		-2130	0.00	%	0.000146548
Fire Truck Lease Pmt Levied	49587				0	-100.00	%	0.000000000
							%	
Fire Station & Truck Lease Loan Pmts Levie	142981	96118	93988		**-2130**	-2.22	%	0.000146548
Total Amount to be raised	898862	851999	**854153**		2154	0.25	%	
Assess Value	635394700	640832000	641344800					
Equal Value	649903200	717738200	761541800					
Equal %	97.76759062	89.28492311	84.21662475					
LEVY	0.00118962	0.00117953	0.00118527		0.000006	0.49	%	
Levy for Loan payments	0.00022503	0.00014999	0.00014655		-0.000003	-2.29	%	
Total Levy with Fire Dept Loans	0.00141465	0.00132952	**0.00133182**		0.000002	0.17	%	

Town of Dekorra outstanding debt 12/31/2025	G.O. Bond Utility District	$130,000.00
Town of Dekorra outstanding debt 12/31/2025	Hometown Bank - Town Hall	$24,255.00