General Fund - Revenues	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 AS OF 09302026	2026 YR END PROJECTED	2027 PROPOSED BUDGET
General Property Tax Levy*	663,517	671,097	676,193	684,689	684,689	684,689	695,603
Levied Debt Service	10,054	10,054	125,876	156,276	156,276	156,276	156,277
Tourism Room Tax	77,503	90,661	101,957	77,500	48,383	100,000	80,000
Other Taxes	162	903	6,748	7,800	7,125	7,125	7,000
MFL - Severance, Yield, Withdrawal and FCL/MFL Aid fro	10,191	9,944	10,281		2,145	1,716	1,700
Total Taxes	**761,427**	**782,659**	**921,055**	**926,265**	**898,618**	**949,806**	**940,580**
State Shared Revenues	10,450	54,822	57,187	57,739	8,661	57,739	58,952
Fire Insurance Dues (Allocated to FD savings)	10,266	12,680	15,694	15,694	16,432	16,432	16,432
EMS FAP Aid	-	-		12,398			-
State Highway Aids	128,443	128,443	128,443	137,651	103,239	137,651	141,786
Other State Aids	42	42	42	42	42	42	42
LRIP/TRIP/Bridge Aid	-	13,594	-	-			
Recycling Grant Program	971	976	1,062	1,000	1,046	1,046	1,000
Total Intergovernmental Revenue	**150,172**	**210,557**	**202,428**	**224,525**	**129,419**	**212,910**	**218,211**
Licenses	3,915	4,130	4,079	3,900	3,980	3,980	3,900
Dog Licenses	137	142	147	200	276	126	120
Inspections (10% Retained by the Town) & ROW fees	18,679	24,282	19,814	15,000	21,782	23,000	20,000
Total Licenses and Permits	**22,731**	**28,554**	**24,040**	**19,100**	**26,038**	**27,106**	**24,020**
Cemetery Lots/Openings	2,100	3,000	11,000	2,500	5,500	5,500	4,500
License Publication/Title Search Fees	1,575	1,225	1,400	1,200	1,415	1,600	1,300
Park Fees / Ballfield	350	450	750	400	775	775	500
Private Road Work/Snow Plowing	-	-	-				
Town Hall Rental Fees	550	700	250	300	350	350	250
Launch Fees	46,610	41,756	37,327	35,000	35,093	37,000	37,000
Total Public Charges for Service	**51,185**	**47,131**	**50,727**	**39,400**	**43,133**	**45,225**	**43,550**
Interest Income	23,236	95,034	74,861	20,000	39,541	52,000	35,000
Insurance Recovery	-	-	2,425	-			
Miscellaneous Revenues	150,723	857	3,433	200	83	83	100
Grant Funds (Park RTP grant money and raibrook)	4,909	**85,696**	75,000		9,499	9,499	
Sale of Town Property	-	2,250	5,800				6,500
Cash Balance Applied (outlay reserves, gen fund, etc)	100,000		40,000	150,000	150,000	150,000	100,000
ARPA FUNDS (INCLUDES 2021)	-	74,943	-	-			
Donations (JABA and Park Benches and Phragmites)	1,370	32,162	134,555		1,357	1,357	26,500
Fire Department transfer in 2%,cap, donations	-	-	21,691		14,019	198,219	-
LOAN PROCEEDS	1,250,000	-	316,500	625,000			-
Destination Door County reimbursement	8,952	8,446	9,528	10,000	6,812	6,812	12,000
Transfer In: EMS FAP				12,398		24,796	
Transfer In from previous budget							26,500
Total Miscellaneous Revenues	**1,637,535**	**388,975**	**683,793**	**817,598**	**221,312**	**442,766**	**206,600**
Total Revenues	**2,623,050**	**1,457,875**	**1,882,042**	**2,026,888**	**1,318,519**	**1,677,813**	**1,432,961**

General Fund - Expenditures	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL AS OF 12-31-25	2026 BUDGET	2026 AS OF 09302026	2026 YR END PROJECTED	2027 PROPOSED BUDGET
Town Board (Salary & Expense)	24,979	26,157	24,586	29,000	17,829	29,000	43,500
Attorney	35,519	8,608	13,942	18,000	5,074	8,000	18,000
Clerk Salary	43,405	51,835	54,045	59,500	41,705	59,500	64,000
Clerk Office	6,970	9,897	16,900	13,500	9,365	13,500	10,000

Elections	5,478	6,413	4,148	7,000	4,290	7,000	5,000
Treasurer (Salary & Expense), Board of Review	2,457	9,258	12,508	8,000	4,190	8,000	8,000
Assessor (Contract)	12,200	12,200	27,872	27,962	20,970	27,962	27,962
Publishing	1,485	730	2,145	2,000	1,049	2,200	2,300
Wisconsin Town's Assoc.	1,603	904	1,404	1,500	1,354	1,500	3,000
Private Work (Roads)	-	-					-
General Fund - Expenditures (Cont.)	**2023 ACTUAL**	**2024 ACTUAL**	**2025 ACTUAL AS OF 12-31-25**	**2026 BUDGET**	**2026 AS OF 09302026**	**2026 YR END PROJECTED**	**2027 PROPOSED BUDGET**
Insurance	19,601	19,731	18,441	19,000	18,460	19,000	21,000
Auditor(In the event of Combined Clerk/Treasurer)	8,853	10,431	9,997	12,000	10,121	12,000	12,000
Total Administration/General Govt.	**162,550**	**156,164**	**185,987**	**197,462**	**134,405**	**187,662**	**214,762**
Town Hall/Fire Stn. Propane	7,932	4,420	5,467	7,000	4,492	6,000	7,000
Town Hall/Fire Stn. Electricity	4,873	4,476	5,635	7,000	5,044	6,900	7,300
Town Hall/Fire Stn. TV ,Internet and Phone	5,477	8,273	10,074	8,500	4,826	6,500	6,500
Town Hall/Fire Stn. Maintenance Supplies	9,773	6,639	20,581	13,000	6,542	10,000	8,000
Town Hall/Fire Stn Maintenance Wages	3,266	4,005	5,106	4,000	4,398	6,000	6,000
Total Town Hall/Fire Station Maintenance	**31,321**	**27,813**	**46,864**	**39,500**	**25,301**	**35,400**	**34,800**
Highway Snow Control	105,011	61,804	116,981	85,000	72,837	85,000	93,000
Highway Maintenance	80,235	59,471	85,342	80,000	37,708	60,000	50,000
Highway Construction	414,532	108,967	178,788	311,450	126,367	299,000	378,000
Private Road Work	-	-					
Road Loan Payment		111,572	111,572	111,572	55,786	111,572	111,572
Total Highway/Public Works	**599,778**	**341,815**	**492,683**	**588,022**	**292,698**	**555,572**	**632,572**
Sidewalks	-	-	-				
Total Other/Public Works	**-**	**-**	**-**	**-**	**-**	**-**	
Noxious Weeds (Paid from Donations)	-	339	883			500	
Garbage	1,154	1,575	1,802	1,700	1,285	1,700	1,800
Recycling Expense	7,512	8,527	9,334	9,000	6,983	9,000	9,500
Total Sanitation	**8,666**	**10,440**	**12,018**	**10,700**	**8,268**	**11,200**	**11,300**
Fire Dept. Capital Outlay (To FD Savings)	63,300	67,000	67,000	70,350	70,358	70,358	70,350
Repairs	9,344	4,186	855	16,000	3,021	4,000	16,000
FD Purchases from donations (not MOE)		52,458	19,188		4,479	126,000	-
Equipment Purchases	670	8,722	4,238	4,000	221	4,000	4,000
Running Expense	5,583	4,888	6,228	8,000	4,403	5,000	8,000
Fuels, Oil and Grease	1,242	1,103	1,507	2,500	1,743	2,500	2,500
(2% Dues Expenditures) To FD Savings	21,413	1,750	1,750	15,694	16,432	63,000	16,432
FD Continued Education/Classes	-	-		2,500			2,500
Wages	28,477	31,903	30,181	35,000	26,153	35,000	35,000
EMS FAP				24,796		24,796	
Total Fire Department Expenses	**130,029**	**172,010**	**130,946**	**178,840**	**126,809**	**334,654**	**154,782**
Parks (Mowing, Wages, etc.)	45,407	51,244	33,615	47,000	31,492	42,000	47,000
Recreation Facilities	8,204	3,731	12,288	7,500	12,282	15,000	10,000
150th Anniversary / Holiday Décor	3,842	164	-	500		500	500
Recreation/Educ/Planning (Brochure and DCCB)	2,988	2,100	2,100	1,000		1,000	1,000
Total Culture, Recreation & Edu.	**60,441**	**57,239**	**48,004**	**56,000**	**43,774**	**58,500**	**58,500**
Greensite Expenditures		6,498	3,769	3,000	1,761	3,000	13,000

Economic Development(banners) Housing Study, legislativ	4,182	500	540	1,000	579	1,000	1,200
Town Fiber Installation		625,000		625,000			-
Plan Commission Expense	11,216	2,881	2,880	3,500	3,446	3,500	3,665
Total Economic Development	**15,398**	**634,879**	**7,189**	**632,500**	**5,786**	**7,500**	**17,865**
Street Lighting	5,942	5,899	5,891	6,500	5,243	6,900	7,300
Cemetery Expenses	4,635	6,186	6,894	10,000	5,733	7,600	7,000
Animal Control	1,600	1,647	1,200	1,700	900	1,200	1,500
Inspections (10% Retained by the Town, 2019,2020,2021,	20,777	19,649	17,950	13,500	12,696	15,000	18,000
Total Health & Safety	**32,954**	**33,381**	**31,935**	**31,700**	**24,572**	**30,700**	**33,800**
Miscellaneous Expenditures	12,216	669	1,918	4,000	4,225	4,225	2,000
General Fund - Expenditures (Cont.)	**2023 ACTUAL**	**2024 ACTUAL**	**2025 ACTUAL AS OF 12-31-25**	**2026 BUDGET**	**2026 AS OF 09302026**	**2026 YR END PROJECTED**	**2027 PROPOSED BUDGET**
Loan Origination Fee	-	-					
Payroll Expense	1,194	1,796	1,086	2,000	1,232	1,800	2,000
Contingencies	-	-					
Tourism tax administrative fees	8,952	8,446	9,528	9,500	6,812	6,812	12,000
Total Miscellaneous	**22,362**	**10,912**	**12,532**	**15,500**	**12,269**	**12,837**	**16,000**
Transfer Out to Subsequent Year Budget						26,500	
Commisioners of Public Lands Loan Payment-Building*	110,054	110,054	10,054	10,054	10,054	10,054	10,054
Commisioners of Public Lands Loan Payment-Broadband			115,822	115,822	115,822	115,822	115,823
Bank of Luxemburg			-	30,400	30,400	30,400	30,400
Total Levied Debit			**125,876**	**156,276**	**156,276**	**156,276**	**156,277**
Future Capital Improvements Reserve - Building							
Future Capital Improvements Reserve - Parks		62,193					
Future Capital Improvements Reserve - Other		7,094	20,311	20,238	20,238	20,238	2,303
Land Purchase - Arboretum			525,150	-			
Total Future Capital Improvements Reserve		**69,287**	**545,461**	**20,238**	**20,238**	**20,238**	**2,303**
Minimum Fund Balance		**89,105**					
General Fund BCPL payment			**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
Total Expenditures	**1,063,499**	**1,603,044**	**1,739,495**	**2,026,738**	**950,396**	**1,537,039**	**1,432,961**
Expenditures Less Revenues / Budget Balance				150			

Fund Balances		**Projected for 12/31/2026**	
Town Working Balance (General Fund & MM unassigned, contingency)****		260,947	
Contingency Fund		157,219	
Fire Department Savings	was 280,000	95,800	decreases with spending for truck and gear
Less FD Spending			

Outstanding Debt	**Loan Payments Due in 2026**	**Loan Pmts 2027**	
Building Project- $1,360,000 approved by electors 05/29/18	110,054	110,054	10054 is levied
Town Road Loan payment	111,572	111,572	Payable in halves April and October
Fiber Loan payment	115,822	115,823	Levied
Fire Truck Loan payment	55,663	-	Last payment made in January, 2026
Land Loan payment	30,400	30,400	Levied
Totals	423,511	367,849	Note: 156277 is levied.

******Town Working Balance Calculation**	
Actual as of 12/31/2025 (less contingency & committed)	270,173
Plus 2026 Projected Revenues	**1,677,813**
Plus current year minimum fund balance allocation	-
Less 2026 Projected Expenses	1,537,039

Less Subsequent Year Cash Applied Balance	150,000	
Projected Working Balance as of 12/31/2025	260,947	
Fiber Project Capital Expenditure		
Loan Proceeds	1,250,000	
Grant Proceeds (County)	24,275	
ARPA Funds (Expended and Closed Out)	74,942	
PSC Grant (500,000)	500,000	**GOES TO FRONTIER**
PSC Grant to Frontier	(500,000)	
Fiber Installation Expenditures Frontier	(625,000)	
Fiber Expenditure ARPA Funds - atty fees, etc	(74,942)	
Fiber Dedicated Funds	649,275	

