2027

			2025 Actual	2025 Budget	Current Year Actual To Date 8/30/2026	Current Year Budget 2026	Proposed 2027 Budget
1	**TAXES**						
2	100-41110	General Property Tax	500,484.33	500,484.00	572,966.00	572,966.00	**582,559.00**
3	100-41800	Ag Use Penalties	2,861.86		0.00		
4	100-41900	Other Taxes (eg. MFL, Chargebacks)	2,429.87		2,909.77		**2,000.00**
5		**TOTAL TAXES:**	505,776.06	500,484.00	575,875.77	572,966.00	**584,559.00**
6	**INTERGOVERNMENTAL REVENUES**						
7	FEDERAL GRANTS						
17	103-43300	Other federal payments received (ARPA, Election Grants)					
18	STATE GRANTS						
19	103-43410	County and Municipl Aid (CMA)	27,787.57	27,788.00	4,309.84	28,732.24	**29,335.60**
20	103-43410	Supplemental County and Municpal Aid	55,864.46	55,864.00	8,664.61	57,764.09	**58,977.14**
21	103-43410	Utility Aid	1,114.67	1,055.00	160.51	1,070.09	**1,020.61**
22	103-43410	Expenduture Restraint Program (ERP)					
23	103-43410	Exempt Computer Aid	101.85	102.00	101.85	102.00	**102.00**
24	103-43410	Personal Property Aid (PPA)	4,388.85	4,389.00	4,388.85	4,389.00	**4,388.85**
25	103-43410	Video Service Provider (VSP)	959.26	959.00	959.26	959.00	**959.00**
26	103-43410	Fallen Officer Aid (FPSIRE)					
27	103-43410	Statewide Communiciations Interoperability Plan (SCIP)					
28	103-43420	Fire insurance tax (2% Fire Dues)	9,198.43	6,900.00	10,535.93	8,000.00	**10,000.00**
29	103-43430	Other state shared taxes					
34	103-43529	Other public safety					
35	TRANSPORTATION						
36	103-43531	General transportation aids	96,045.42	96,045.00	78,846.30	105,128.40	**108,285.84**
37	103-43532	Disaster damage aids					
38	103-43533	Other highway aid (include PECFA and FEMA)					
39	103-43534	Local road improvement program					
40	103-43537	Other transportation					
41	OTHER STATE PAYMENTS						
46	103-43620	In lieu of taxes on state conservation lands (sec. 70.113 April PILT)	484.58	480.00	484.58	480.00	**480.00**
47	103-43630	In lieu of taxes on federal forest lands					
48	103-43640	Severence/yield/withdrawal taxes (20% paid to county)					
49	103-43650	Forest cropland/managed forest land/county forest (some pd to county)	61.88	0.00	60.65	0.00	**60.00**
50	103-43660	Payment in lieu of taxes on state conservation lands (sec. 70.114 January PILT)	1,819.13	1,400.00	1,915.87	1,600.00	**1,800.00**
51	103-43690	Other state payments	0.00				
52	GRANTS FROM COUNTY AND OTHER GOV'TS						
53	103-43710	Highways and bridges					
54	103-43781	County timber sales					
55	103-43782	National forest income from county					

56	103-43790	Other local government grants (Co. sales tax revenue sharing)	*33,839.00*	33,839.00	*18,676.00*	37,351.00	**37,823.00**
57		**TOTAL INTERGOVERNMENTAL REVENUES:**	*231,665.10*	228,821.00	*129,104.25*	245,575.82	**253,232.04**
58	**LICENSES AND FINES**						
59	LICENSES AND PERMITS						
60	105-44100	Business and occupational licenses - Liquor Licenses	*1,985.00*	2,000.00	*2,005.00*	1,900.00	**2,000.00**
61	105-44100	Business and occupational licenses - Franchise Fees	*1,935.31*	2,000.00	*1,692.98*	1,800.00	**1,800.00**
62	105-44100	Business and occupational licenses - Junk Dealers	*0.00*	50.00	*25.00*	50.00	**25.00**
63	105-44200	Nonbusiness licenses - Dog Licenses	*157.50*	200.00	*0.00*	150.00	**150.00**
64	105-44200	Nonbusiness licenses - From the County					
65	105-44300	Building permits and inspection fees	*18,450.29*	5,000.00	*10,713.72*	5,000.00	**5,000.00**
66	105-44400	Zoning permits and fees	*4,875.00*	500.00	*2,475.00*	750.00	**1,500.00**
67	105-44900	Other regulatory permits and fees					
68	FINES, FORFEITURES AND PENALTIES						
69	107-45100	Law and ordinance violations			*148.97*		
70	107-45100	Law and ordinance violations - Dog Late Fees	*40.00*		*20.00*		
71	107-45100	Law and ordinance violations - NSF					
72	107-45210	Contract forfeitures					
73	107-45221	**Judgments and damages:** Law enforcement equipment & property					
74	107-45222	**Judgments and damages:** Highway equipment & property					
75	107-45223	**Judgments and damages:** Other equipment & property					
76		**TOTAL LICENSES AND FINES:**	*27,443.10*	9,750.00	*17,080.67*	9,650.00	**10,475.00**
77	**PUBLIC CHARGES FOR SERVICES**						
78	GEN GOV'T						
79	109-46100	General government - Clerk's Fees	*390.00*	250.00	*220.00*	250.00	**250.00**
80	109-46100	General government - Liquor Publication Fees	*90.00*	105.00	*105.00*	90.00	**105.00**
	109-46130	Genral government - Special Meeting Fees	*0.00*		*600.00*		
81	109-46540	General government - Cemetery	*1,000.00*		*0.00*		
82	PUBLIC SAFETY						
87	TRANSPORTATION						
88	109-46310	Highway and street maintenance and construction (culvert sales)	*209.62*		*141.52*		
99	SANITATION AND UTILITIES						
110	CULTURE, RECREATION AND EDUCATION						
111	109-46710	Library					
112	109-46720	Parks	*13,500.00*		*2,700.00*		
113	109-46731	Museum					
114	109-46732	Zoo					
115	109-46741	Fairs, exhibits and celebrations					
116	109-46742	Auditorium, convention or civic center (theater)					
117	109-46743	Community Center					
118	109-46750	Other culture and recreation					
119	CONSERVATION AND DEVELOPMENT						
120	109-46810	Forests					
121	109-46820	Other conservation					
122	109-46830	Public housing					

123	109-46840	Urban development					
124	109-46850	Economic development					
125	109-46900	Other public charges for services					
126		**TOTAL PUBLIC CHARGES FOR SERVICES:**	*15,189.62*	355.00	*3,766.52*	340.00	**355.00**
127	**INTERGOVERNMENTAL CHARGES FOR SERVICES**						
128	FEDERAL						
129	111-47121	**Public Safety:** Law enforcement services					
130	111-47122	**Public Safety:** Fire services					
131	111-47131	**Public Works:** Transportation					
132	11147141	**Public Works:** Sewage services					
133	111-47181	**Public Works:** Public housing					
134	111-47190	**Public Works:** Other services to federal government					
135	STATE						
136	111-47221	Law enforcement services					
137	111-47222	Fire services					
138	111-47230	Transportation (highways and streets)					
139	111-47241	Sewage service					
140	111-47281	Public housing					
141	111-47290	Other services to state government					
142	OTHER LOCAL GOVERNMENTS						
143	111-47310	General government					
144	111-47321	**Public Safety:** Law enforcement services					
145	111-47323	**Public Safety:** Fire services					
146	111-47324	**Public Safety:** Ambulance/EMS services					
147	111-47325	**Public Safety:** Emergency communications (911) (law enforcement share)					
148	111-47326	**Public Safety:** Emergency communications (911) (exclude law enforcement share)					
149	111-47331	**Public Works:** Transportation (highways and streets)					
150	111-47339	**Public Works:** Other transportation services					
151	111-47341	**Sanitation:** Sewage service					
152	111-47342	**Sanitation:** Refuse and garbage collection					
153	111-47343	**Sanitation:** Solid waste disposal					
154	111-47345	**Sanitation:** Recycling					
155	OTHER						
156	111-47381	Public housing					
157	111-47390	Other services to other local governments					
158	111-47400	Local departments					
159		**TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES:**	*0.00*	0.00	*0.00*	0.00	**0.00**
160	**MISCELLANEOUS REVENUES AND OTHER FINANCING SOURCES**						
161	MISCELLANEOUS REVENUES						
162	113-48110	**Interest:** Interest income	*43,951.89*	28,000.00	*20,278.26*	20,000.00	**20,000.00**
163	113-48130	**Interest:** Interest on special assessments or charges					
164	113-48200	**Interest:** Rent					
165	113-48301	**Property Sales:** Sale of law enforcement equipment and property					
166	113-48302	**Property Sales:** Sale of fire and ambulance/EMS equipment and property					

167	113-48303	**Property Sales:** Sale of highway equipment and property					
168	113-48304	**Property Sales:** Sale of refuse and garbage collection equipment and property					
169	113-48305	**Property Sales:** Sale of solid waste disposal equipment and property					
170	113-48306	**Property Sales:** Sale of recycling equipment and property					
171	113-48307	**Property Sales:** Sale of recyclable materials					
172	113-48309	**Property Sales:** Sale of other equipment and property					
173	113-48420	**Insurance Recoveries:** for damage to law enforcement equipment and property					
174	113-48430	**Insurance Recoveries:** for damage to highway equipment and property					
175	113-48440	**Insurance Recoveries:** for damage to other equipment and property			*7,217.00*		
176	113-48500	Donations or contributions from private organizations or individuals	*22,431.87*	22,432.00	*21,723.27*	21,723.27	**21,104.68**
177	113-48900	Other miscellaneous revenues	*80.80*		*3.37*		
178	OTHER FINANCING SOURCES						
179	115-49100	Proceeds from long-term debt	*550,000.00*		*0.00*		
180		Sale of general fixed assets					
181		**TOTAL MISCELLANEOUS REVENUES:**	*616,464.56*	50,432.00	*49,221.90*	41,723.27	**41,104.68**
182		**TOTAL INCOME:**	*1,396,538.44*	789,842.00	*775,049.11*	870,255.09	**889,725.72**
183							
184	**GOVERNMENT AND PUBLIC SAFETY**						
185	GENERAL GOVERNMENT						
186	118-51100	Legislative (Board) - Board & Committee Wages	*17,983.32*	18,000.00	*14,516.70*	18,000.00	**18,000.00**
187	118-51100	Legislative (Board) - Misc. Expenses	*186.76*	200.00	*123.25*	200.00	**200.00**
188	118-51100	Legislative (Board) - Conventions	*2,483.48*	2,300.00	*940.87*	2,500.00	**2,500.00**
189	118-51100	Legislative (Board) - Dues	*1,861.38*	1,650.00	*1,730.50*	1,700.00	**1,800.00**
190	118-51100	Legislative (Board) - Supplies & Publications	*327.12*	500.00	*519.72*	500.00	**600.00**
191	118-51160	Website	*1,163.00*		*0.00*	1,400.00	**1,400.00**
192	118-51200	Judicial					
193	118-51300	Legal	*11,542.50*	4,000.00	*0.00*	12,000.00	**12,000.00**
194	118-51410	General Administration (Clerk/Treas) - Wages	*38,890.21*	38,800.00	*30,184.69*	40,352.00	**41,562.56**
195	118-51413	General Administration (Deputy Clerk/Treas) - Wages	*642.69*	2,500.00	*6,256.00*	6,500.00	**9,270.00**
196	118-51400	General Administration (Clerk) - Elections Wages & Expenses	*3,419.78*	3,500.00	*3,944.88*	8,000.00	**4,000.00**
197	118-51400	General Administration (Clerk) - Conventions	*414.38*	500.00	*67.65*	500.00	**750.00**
198	118-51400	General Administration (Clerk) - Office Expenses, including postage	*2,332.26*	2,000.00	*2,257.26*	2,000.00	**2,600.00**
199	118-51400	General Administration (Clerk) - Computer software updates, etc.	*0.00*	2,000.00	*1,197.00*	2,000.00	**2,000.00**
200	118-51500	Financial Administration -Tax Collection Fees	*1,087.67*	2,000.00	*1,223.80*	2,000.00	**2,000.00**
201	118-51500	Financial Administration -Assessment Fees	*18,763.64*	18,600.00	*9,300.00*	18,600.00	**10,500.00**
202	118-51500	Financial Administration -Auditor Fees	*6,000.00*	6,000.00	*6,500.00*	6,500.00	**7,500.00**
	118-51545	Board of Review Wages	*50.00*	0.00	*0.00*	0.00	**50.00**
203	118-51550	Financial Administration - Bank service charges	*0.00*		*40.00*		
204	118-51600	General buildings - SCFD Utilities	*9,225.10*	10,000.00	*0.00*	11,000.00	**12,000.00**
205	118-51600	General buildings - SCFD 18.31% Supplemental CMA	*20,000.00*	10,000.00	*0.00*	10,000.00	**10,000.00**
206	118-51910	Other: Illegal taxes refunded/omitted taxes shared	*0.00*				
207	118-51911	Other: Building expenses	*0.00*				

208	118-51920	Other: Judgments and losses					
209	118-51931	Other: Law enforcement insurance					
210	118-51932	Other: Highway, insurance					
211	118-51938	Other insurance - Town Business Insurance	*6,052.00*	9,000.00	*5,779.00*	8,999.78	**5,611.00**
212	118-51938	Other insurance - Worker's Comp Insurance	*2,024.00*	2,500.00	*0.00*	2,500.00	**1,804.00**
	118-51950	Employee Benefits - Social Security/Medicare	*4,583.72*	4,345.00	*3,118.04*	4,463.93	**5,453.88**
	118-51412	Employee Benefits - SIMPLE IRA	*970.00*	1,164.00	*986.24*	1,210.56	**1,524.98**
213		TOTAL GENERAL GOVERNMENT:	*150,003.01*	*139,559.00*	*88,685.60*	*160,926.27*	***153,126.42***
214	PUBLIC SAFETY						
215	120-52100	Law enforcement	*1,720.00*		*3,990.00*	5,280.00	**5,400.00**
216	120-52200	Fire protection - SCFD Contract	*18,429.00*	18,429.00	*9,214.50*	18,429.00	**18,429.00**
217	120-52200	Fire protection - AFD Contract	*18,429.00*	18,429.00	*9,214.50*	18,429.00	**18,429.00**
218	120-52200	Fire protection - RLFD Contract	*18,429.00*	18,429.00	*9,214.50*	18,429.00	**18,429.00**
219	120-52200	Fire protection - SCFD Insurance	*13,127.00*	16,000.00	*0.00*	16,000.00	**16,000.00**
220	120-52200	Fire protection - SCFD Retirement	*13,000.00*	13,000.00	*13,999.40*	14,000.00	**15,000.00**
221	120-52200	Fire protection - SCFD generator, etc.	*0.00*	325.00	*210.85*	325.00	**325.00**
222	120-52200	Fire protection - SCFD Fire Dues	*9,198.43*	6,900.00	*10,535.93*	8,000.00	**10,000.00**
223	120-52300	Ambulance/EMS- Adell	*4,708.00*	2,500.00	*2,500.00*	2,500.00	**2,500.00**
224	120-52300	Ambulance/EMS- Random Lake	*16,306.00*	8,153.00	*8,153.00*	8,153.00	**8,153.00**
225	120-52400	Building inspector fees	*12,758.36*	7,000.00	*11,743.67*	5,000.00	**4,000.00**
226	120-52400	Building inspection expenses	*352.74*	350.00	*368.41*	350.00	**350.00**
227	120-52601	Emergency communications (911) (law enforcement share)					
228	120-52609	Emergency communications (911) (exclude law enforcement share)					
229	120-52700	Correction and detention (jail)					
230	120-52900	Other public safety					
231		TOTAL PUBLIC SAFETY:	*126,457.53*	109,515.00	*79,144.76*	114,895.00	**117,015.00**
232	**PUBLIC WORKS**						
233	TRANSPORTATION						
234	122-53100	Administration for highways and streets					
235	HIGHWAY AND STREET MAINTENANCE & CONSTRUCTION						
236	122-53311	Local (maintenance) - Spot Repairs (bridge, guardrail)	*12,941.68*	92,777.00	*1,085.02*	44,388.00	**23,623.82**
237	122-53311	Local (maintenance) - Salt, sand, plowing	*54,092.29*	85,000.00	*70,291.38*	85,000.00	**85,000.00**
238	122-53311	Local (maintenance) - Brush cutting	*32,061.76*	17,000.00	*10,521.38*	20,000.00	**20,000.00**
239	122-53311	Local (maintenance) - Lining	*4,293.82*	2,000.00	*0.00*	2,000.00	**2,000.00**
240	122-53311	Local (maintenance) - Crack filling	*9,940.00*	6,000.00	*5,640.63*	12,000.00	**12,000.00**
241	122-53311	Local (maintenance) - Ditching, Town culverts	*829.84*	14,000.00	*601.93*	14,000.00	**14,000.00**
242	122-53311	Local (maintenance) - Gravel, shouldering	*16,712.73*	10,000.00	*666.15*	10,000.00	**10,000.00**
243	122-53311	Local (maintenance) - Mowing	*18,063.42*	30,000.00	*1,676.51*	32,000.00	**32,000.00**
244	122-53311	Local (maintenance) - Noxious weed control	*0.00*	0.00	*189.02*	10,000.00	**10,000.00**
245	122-53311	Local (maintenance) - Seal Coating	*66,817.20*	50,000.00	*0.00*	50,000.00	**100,000.00**
246	122-53311	Local (maintenance) - Signage	*2,965.28*	2,000.00	*2,856.11*	3,000.00	**3,000.00**
247	122-53311	Local (maintenance) - Culvert sales	*0.00*		*0.00*		
248	122-53311	Local (maintenance) - Sales Tax Grant	*33,839.00*	33,500.00	*0.00*	37,351.00	**37,823.00**
249	122-53315	Local (highway and street construction)					

250	122-53320	State (highway maintenance and construction)					
251	122-53330	Other local governments (highway, street maintenance, construction)					
252	ROAD RELATED FACILITIES						
253	122-53410	Limited purpose roads					
254	122-53420	Street lighting (highway)					
255	122-53431	Sidewalks maintenance and replacement with street reconstruction					
256	122-53432	New sidewalk construction and repl. w/out street reconstruction					
257	122-53441	Storm sewer maintenance					
258	122-53442	Storm sewer construction					
259	122-53448	Stormwater drainage					
260	122-53450	Parking facilities					
261	OTHER TRANSPORTATION						
262	122-53510	Airport					
263	122-53520	Mass transit					
264	122-53540	Docks and harbors					
265	122-53580	Other transportation facilities					
266	SANITATION						
267	122-53610	Sewage service					
268	122-53620	Refuse and garbage collection (curbside pickup)					
269	122-53631	Solid waste disposal (include central collection point transfer)					
270	122-53635	Recycling expenditures					
271	122-53640	Weed and nuisance control					
272	122-53680	Other sanitation					
273		TOTAL PUBLIC WORKS:	*252,557.02*	342,277.00	*93,528.13*	319,739.00	**349,446.82**
274	**HEALTH, CULTURE AND CONSERVATION**						
275	HEALTH AND HUMAN SERVICES						
276	124-54100	Public health services (include animal control)					
277	124-54420	General relief					
278	124-54600	Aging (include senior citizen programs)					
279	124-54910	Cemetery	*2,000.00*	2,000.00	*5,000.00*	7,000.00	**3,000.00**
280	124-54980	Other health and human services					
281	CULTURE, RECREATION AND EDUCATION						
282	126-55110	Library	*45,389.00*	45,389.00	*35,062.50*	46,750.00	**48,152.50**
283	126-55120	Museum					
284	126-55190	Other culture					
285	126-55200	Parks	*1,744.58*	2,500.00	*4,125.22*	6,500.00	**4,000.00**
286	126-55300	Recreation programs and events					
287	126-55400	Recreation facilities					
288	126-55410	Zoo					
289	CONSERVATION AND DEVELOPMENT						
290	128-56500	Public housing					
291	128-56700	Economic development (include tourism)					
292	128-56900	Other conservation and development (BOA, PC, zoning, land use)	*572.28*	1,200.00	*263.96*	1,300.00	**500.00**
	128-56910	Plan Commission Wages	*2,350.00*		*1,440.00*		**2,460.00**

293		TOTAL HEALTH, CULTURE AND CONSERVATION:	*52,055.86*	*51,089.00*	*45,891.68*	*61,550.00*	***58,112.50***
294	**CAPITAL OUTLAY**						
295	HEALTH & HUMAN SERVICES						
296	130-57140	General public buildings outlay	*0.00*	2,000.00	*0.00*	2,000.00	**2,000.00**
297	130-57190	Other general government outlay			*1,128.79*		
298	CULTURE, RECREATION AND EDUCATION						
299	130-57210	Law enforcement outlay					
300	130-57220	Fire protection outlay					
301	130-57230	Ambulance/EMS outlay					
302	130-57261	Emergency communications (911) (law enforcement share)					
303	130-57269	Emergency communications (911) (exclude law enforcement share)					
304	130-57290	Other public safety outlay					
305	TRANSPORTATION						
306	130-57324	Highway and Street: Highway equipment outlay					
307	130-57327	Highway and Street: Highway building outlay					
308	130-57331	Highway and Street: Highway and street	*736,042.30*		*417.10*		
309	130-57332	Highway and Street: State					
310	130-57333	Highway and Street: Other local government					
311	130-57341	Road Related Facilities: Limited purpose roads					
312	130-57342	Road Related Facilities: Street lighting outlay (highway)					
313	130-57343	Road Related Facilities: Sidewalks with street reconstruction					
314	130-57344	Road Related Facilities: New sidewalk outlay					
315	130-57345	Road Related Facilities: Storm sewer construction outlay					
316	130-57346	Road Related Facilities: Parking facilities outlay					
317	130-57348	Road Related Facilities: Stormwater drainage outlay					
318	130-57351	Other transportation: Airport outlay					
319	130-57352	Other transportation: Mass transit outlay					
320	130-57354	Other transportation: Dock and Harbor outlay (commercial)					
321	130-57391	Other transportation: Other transportation outlay					
322	SANITATION						
323	130-57410	Sewage service outlay					
324	130-57420	Refuse and garbage collection outlay					
325	130-57431	Solid waste disposal outlay (include landfill closure cost					
326	130-57435	Recycling outlay					
327	130-57490	Other sanitation outlay (include water mains and laterals)					
328	HEALTH & HUMAN						
329	130-57210	Health outlay					
330	CULTURE, RECREATION & EDUCATION						
331	130-57610	Library outlay					
332	130-57620	Parks outlay					
333	130-57630	Other culture and recreation outlay					
334	CONSERVATION AND DEVELOPMENT						
335	130-57710	Public housing outlay					
336	130-57721	Urban development outlay					

337	130-57725	Economic development outlay					
338	130-57730	Other conservation and development outlay					
339		TOTAL CAPITAL OUTLAY:	*736,042.30*	2,000.00	*1,545.89*	2,000.00	**2,000.00**
340	**DEBT SERVICE AND OTHER FINANCING USES**						
341	DEBT SERVICE						
342	132-58100	Debt service - Sherman principal	*69,000.00*	69,000.00	*123,000.00*	123,000.00	**129,000.00**
343	132-58100	Debt service - SCFD principal	*18,888.89*	18,889.00	*18,888.89*	18,888.89	**18,888.89**
344	DEBT SERVICE - INTEREST AND FISCAL CHARGES						
345	132-58211	Interest - Law enforcement					
346	132-58212	Interest - Fire protection	*3,541.03*	3,543.00	*2,832.45*	2,834.38	**2,215.79**
347	132-58213	Interest - Ambulance/EMS					
348	132-58221	Interest - Highway and street	*60,850.64*	53,470.00	*54,001.43*	65,921.55	**59,920.30**
349	132-58222	Interest - Storm sewer					
350	132-58227	Interest - Refuse and garbage collection					
351	132-58230	Interest - Solid waste disposal					
352	132-58290	Other interest and fiscal charges	*9,500.00*		*0.00*		
353	OTHER FINANCING USES						
354	134-59200	Transfer to other funds					
355	134-59500	Payment to recunding bond escrow agent					
356	134-59800	Funds applied to reduce levies of other taxing jurisdictions					
357	134-59900	Other financing uses	*0.00*	500.00	*0.00*	500.00	**0.00**
358		TOTAL DEBT SERVICE AND OTHER FINANCING USES:	*161,780.56*	145,402.00	*198,722.77*	211,144.82	**210,024.98**
359		**TOTAL EXPENDITURES:**	*1,478,896.28*	789,842.00	*507,518.83*	870,255.09	**889,725.72**