

2026

Revenues: 851,973
Expenses: 851,973
Difference: 0

		Last YR Actual	Last YR Budget	Current YR Actual To Date	Current YR Budget	Proposed New Budget	Variance	% Change
1	Taxes	Through 10/1/2025						
2	41110 · Town's Portion Property Tax	561,341	561,341	570,743	570,743	575,928	5,185	0.91%
3	41140 - Mobile Home Fees	1,517	3,000	1,485	1,450	1,450	0	
4	41150 - Managed Forest Land Taxes	3,566	3,200	4,155	3,500	3,500	0	
5	- Ag Use Value Penalties	2,153	0	0	0	0	0	
6	41900 · Other Taxes (Chargebacks)	207	0	116	0	0	0	
7	Total Taxes	568,784	567,541	576,499	575,693	580,878	5,185	
8	Intergovernmental Revenues							
9	43410 · County & Municipal Aid	23,232	23,233	3,565	23,765	24,572	807	
	43410 · Utility Aid	2,137	1,707	308	2,052	1,939		
	43410 · Supplemental County & Municipal Aid	55,850	55,850	8,570	57,135	59,078		
10	43410 Personal Property Aid	825	825	3,150	1,575	1,575	0	
11	43420 · State Fire Ins. Tax (Fire Dues)	9,962	8,000	10,499	9,900	10,000	100	
12	43430 · Other State Tax (Computer Aids)	287	287	287	287	287	0	
13	43531 · General Transportation Aids	83,688	83,688	83,141	83,141	89,101	5,960	
14	43534 Local Road Improvement Program	0	0	0	0	0	0	
15	43620 · PILT-State Cons. Land, s.70.113	2,636	0	2,776	2,600	2,600	0	
16	43650 · FCL/MFL, s. 77.05, s. 77.85	98	0	91	0	0	0	
17	43660 - PILT-State Cons. Land, s.70.114	5,810	6,000	35,765	5,800	5,800	0	
18	Routes to Recovery Grant/Election Aid/ARPA	5,546	0	0	0	0	0	
19	43710-Grant from County - 1/2% Sales Tax	43,096	43,096	42,380	42,380	43,033	653	
20	Total Intergovernmental Revenues	151,947	141,896	178,089	145,683	237,985	7,520	

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21	Licenses and Permits							
22	44100 · Business & Occupational License							
23	44110 · Beer & Liquor Licenses	850	850	890	850	850	0	
24	44110 - Operator Licenses	740	775	750	750	750	0	
25	44100 - Campground License	200	200	200	200	200	0	
26	44100 - Mobile Home License	100	100	100	100	100	0	
27	Total Business & Occupational License	1,890	1,925	1,940	1,900	1,900	0	
28	44200 · Nonbusiness Licenses							
29	44210 · Dog Licenses	385	500	0	350	350	0	
30	Total 44200 · Nonbusiness Licenses	385	500	0	350	350	0	
31	44300 · Building Permits							
32	44300 - All Building Permits	21,900	10,000	11,390	10,000	10,000	0	
33	Total Building Permits	21,900	10,000	11,390	10,000	10,000	0	
34	44400 · Zoning Permits & Fees							
35	44400 - Sludge Permits	0	100	0	100	100	0	
36	44400 - Zoning/Variance/CUP	1,800	1,000	900	1,500	1,500	0	
37	Total Zoning Permits & Fees	1,800	1,100	900	1,600	1,600	0	
38								
39	Total Licenses & Permits	25,975	13,525	14,230	13,850	13,850	0	

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40	Fines, Forfeitures & Penalties							
41	45100 · Law & Ordinance Violations							
42	45100 - Court Fines & Costs	340	100	102	200	100	-100	
43	45100 - Dog License Penalties	195	100	96	150	100	-50	
44	45100 - Building Permit Penalties	0	0	475	0	0	0	
45	Total Fines, Forfeitures & Penalties	535	200	673	350	200	-150	
46	Public Charges for Services							
47	46100 · General Government							
48	46100 · Clerk's Fees, Copies, Special Assessment Fees	792	500	453	500	500	0	
49	46100 · Liquor License Publication Fees	60	60	60	60	60	0	
50	46100 - Special Meeting Fees	0	0	0	0	0	0	
51	46100 - Certified Survey Map	325	150	150	150	150	0	
52	46100 - Cemetery sales	0	0	0	0	0	0	
53	46310 · Hwy Maint, Culvert Sales to Individuals	1,172	0	0	0	0	0	
54	Total Charges for Services	2,349	710	663	710	710	0	
55	Miscellaneous Revenues							
56	48110 · Interest Income	32,223	20,000	18,372	18,000	18,000	0	
57	48130 - Interest on Delinquent Assessment & Charges	0	400	12	0	0	0	
58	48303 - Sale of Highway Equip. & Property	0	0	19,200	0	0	0	
59	48430 - Town Hall Rental	775	500	250	500	250	-250	
60	48430 - Insurance Dividends and Refunds	0	0	0	0	0	0	
61	48500 - Donations/Contributions (Refunds)	0	0	154	0	0	0	
62	48900 · Other Miscellaneous Revenues	10,656	100	3,347	100	100	0	
63	Total Miscellaneous Revenues	43,654	21,000	41,335	18,600	18,350	-250	
64								
65	Total Income	793,244	744,872	811,490	754,886	851,973	12,305	4.99%

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66	General Government							
67	118-51100 · Legislative							
68	51110 · Town Board Salary	18,122	17,667	14,700	20,454	20,454	0	
69	51110 · Town - Seminars & Meetings	657	1,500	1,089	1,500	2,000	500	
70	51110 · Publishing & Printing	93	500	442	500	500	0	
71	51110 · Town Dues, Membership Expenses	1,285	1,600	1,965	1,700	2,100	400	
72	51110 · Supplies, Expenses, Memorials, Gifts	163	250	946	250	250	0	
73	51110 · Town Website	1,255	1,900	405	3,380	3,380	0	
74	Total Legislative	21,575	23,417	19,548	27,784	28,684	900	
75	118-51300 · Legal							
76	51300 · Legal	17,795	5,000	23,154	10,000	15,000	5,000	
77	Total Legal	17,795	5,000	23,154	10,000	15,000	5,000	
78	118-51400 · General Administration							
79	51400 · Clerk/Treas - Salary	44,681	44,541	42,615	60,940	64,000	3,060	
80	51400 · Clerk/Treas - Education, Conferences	73	500	437	500	500	0	
81	51400 - Clerk/Treas - Mileage	91	150	0	200	200	0	
82	51400 - Deputy Clerk/Treasurer - Wages	6,856	11,000	5,403	11,000	10,000		
83	51400 - Office Supplies	1,006	2,000	929	2,000	2,000	0	
84	51400 - Office Equipment Maint/Lease	1,011	700	999	1,000	1,300	300	
85	51400 - Postage & Shipping	476	750	0	750	750	0	
86	51400 - Computer - Repairs	0	500	0	500	1,000	500	
87	51400 - Computer - Software	211	0	0	250	250	0	
88	51400 - Bank & Other Fees	40	0	15	0	15	15	
89	51400 · Elections - Poll Worker Wages	4,557	4,800	1,774	2,400	4,800	2,400	
90	51400 · Elections - Supplies & Expenses	4,320	4,000	1,433	2,000	4,000	2,000	
91	Total General Administration	63,321	68,941	53,605	81,540	88,815	8,275	
92	118-51500 · Financial Administration							
93	51500 · Accountant and Auditor	8,700	9,000	8,950	9,000	9,200	200	
94	51500 · Assessor - Contract	9,120	9,120	6,870	9,480	9,480	0	
95	51500 - Assessor - Supplies & Expenses	80	200	59	200	200	0	

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96	51500 - Assessor - Revaluation Fees	0	0	0	0	0	0	
97	51500 · Manufacturing Assessment Fee	204	175	0	175	250	75	
98	51500 · Tax Collection Fees	1,475	1,400	1,141	1,500	1,900	400	
99	Total Financial Administration	19,579	19,895	17,021	20,355	21,030	675	
100	118-51600 · General Buildings & Plant							
101	51600 · Town Hall - Wages	27	0	81	0	100	100	
102	51600 · Town Hall - LP Gas	1,184	2,500	1,289	2,500	2,500	0	
103	51600 · Town Hall - Electricity	1,158	1,100	1,109	1,100	1,800	700	
104	51600 · Town Hall - Telephone & Internet	1,904	1,700	1,475	1,700	1,700	0	
105	51600 · Town Hall - Supplies, Maintenance	1,695	2,500	1,463	2,000	2,000	0	
106	Total General Buildings & Plant	5,968	7,800	5,418	7,300	8,100	800	
107	118-51938 · Insurance							
108	51938 · Property & Liability Insurance	17,392	14,000	20,237	18,000	21,000	3,000	
109	51938 - Worker's Comp Insurance	1,405	3,500	1,706	3,500	2,000	-1,500	
110	51938 - Bonds	232	500	495	500	500	0	
111	Total Insurance	19,029	18,000	22,438	22,000	23,500	1,500	
112								
113	Total General Government	147,267	143,053	141,183	168,979	185,129	17,150	

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114	Public Safety							
115	120-52100 • Law Enforcement							
116	52100 • Police Protection - Cascade	5,246	5,400	3,978	5,400	7,920	2,520	
117	Total Law Enforcement	5,246	5,400	3,978	5,400	7,920	2,520	
118	120-52200 • Fire Protection							
119	552200 • Fire Protection - Cascade	95,353	95,353	97,704	97,704	99,000	1,296	
120	552200 • Fire Protection - Waldo	95,353	95,353	97,704	97,704	99,000	1,296	
121	552200 • Fire Protection - 2% Fire Dues	9,962	8,000	10,499	9,900	10,000	100	
122	Total Fire Protection	200,668	198,706	205,907	205,308	208,000	2,692	
123	120-52300 • Ambulance Services							
124	52300 • Adell First Responders	1,600	1,600	2,000	2,000	2,000	0	
125	52300 • Cascade First Responders	5,050	5,050	7,500	7,500	7,500	0	
126	Total Ambulance Services	6,650	6,650	9,500	9,500	9,500	0	
127	120-52400 • Inspection							
128	52400 • Permit Agent - Wages	1,608	2,000	1,695	2,500	2,500	0	
129	52400 • New Home Inspector - Wages	2,820	5,000	13,800	5,000	5,000	0	
130	52400 • Electrical Inspector - Wages	2,155	1,000	1,985	1,000	1,000	0	
131	52400 • Plumbing Inspector - Wages	1,950	1,000	1,650	1,000	1,000	0	
132	52400 • All Inspections - Supplies/Expenses	470	1,500	396	1,000	1,000	0	
133	Total Inspection	9,003	10,500	19,526	10,500	10,500	0	
134								
135	Total Public Safety	221,567	221,256	238,911	230,708	235,920		

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136	Public Works							
137	122-53311 · Highway and Street Maintenance							
138	53311 - DPW Wages							
140	53311 · DPW - Salary	64,360	64,000	50,130	71,652	75,235	3,583	
141	53311 · DPW - Health Ins Stipend	12,000	12,000	9,000	12,000	12,000	0	
142	53311 · DPW & Clerk/Treas - WRS Employer Expense	21,163	9,000	18,953	10,200	20,674	10,474	
143	53311 · DPW Wages - Road Maintenance	0	1,000	256	1,000	1,000	0	
144	53311 · DPW Wages - Snowplowing	2,040	2,500	1,865	2,500	3,000	500	
145	53311 · DPW Wages - Brush Cutting	2,579	2,000	1,371	2,200	2,200	0	
146	53311 · DPW Wages - Equipment Maintenance	4,407	5,000	2,629	4,000	4,000	0	
147	53311 · DPW Wages - Roadside Maintenance	604	2,000	1,094	2,000	2,000	0	
148	53311 · DPW Wages - Signs	486	600	324	600	600	0	
149	53311 · DPW Wages - Office Work	0	0	0	0	0	0	
150	Total DPW Wages	107,637	98,100	85,621	106,152	120,709	14,557	
151	53311 - Road Maintenance Expenses							
152	53311 · Road Maintenace	15,095	4,000	2,002	4,000	4,000	0	
153	53311 · Roadside Clean-Up	0	1,000	763	500	800	300	
154	53311 · Crack Sealing	0	10,000	15,000	15,000	15,000	0	
155	53311 · Sand & Salt	15,600	20,000	12,842	22,000	22,000	0	
156	53311 · Signs & Markings	996	2,000	158	2,000	2,000	0	
157	53311 · Private Work, e.g. County, culverts, etc.	1,172	28,000	540	10,000	4,000	-6,000	
158	53311 · Brush Cutting	21,654	1,000	0	500	500	0	
159	Total Road Maintenance Expenses	54,518	66,000	31,305	54,000	48,300	-5,700	
160	53311 - Equipment Maintenance							
161	53311 · Parts, Supplies and Repairs	14,988	20,000	34,452	19,081	19,000	-81	
162	53311 - Fuel	7,671	12,000	6,257	12,000	12,000	0	
163	Total Equipment Maintenance	22,658	32,000	40,708	31,081	31,000	-81	
164	53311 - DPW Shed Expenses							
165	53311 · DPW Shed - Co. Sanitary Maint. Fee (Taxes)	0	17	17	17	17	0	
166	53311 · DPW Shed - Maintenance & Repair	6,801	1,000	6,531	1,000	2,000	1,000	

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167	53311 · DPW Shed - LP Gas	1,954	4,000	1,851	4,000	3,500	-500	
168	53311 · DPW Shed - Electricity	937	1,000	1,199	1,000	1,500	500	
169	53311 · DPW Shed - DPW & Permit Agent Cell Phone	1,230	1,350	1,144	1,350	1,800	450	
170	53311 · DPW Shed - Supplies	1,359	750	1,165	750	1,000	250	
171	Total DPW Shed Expenses	12,281	8,117	11,906	8,117	9,817	1,700	
172	53311 - DPW Office Expense							
173	53311 · DPW - Medical	0	0	0	0	0	0	
174	53311 · DPW - Publication	1,024	100	0	1,000	500	-500	
175	53311 · DPW - Education	645	1,500	0	1,500	1,000	-500	
176	53311 · DPW - Mileage	150	200	0	200	100	-100	
177	Total DPW Office Expense	1,819	1,800	0	2,700	1,600	-1,100	
178								
179	Total Public Works	198,913	206,017	169,541	202,050	211,426		
180	Health & Human Services							
181	124-54100 · Public Health Services							
182	54100 - Dog & Cat Control - Wages	0	0	0	0	0	0	
183	54100 - Dog & Cat Control - Other	0	0	0	0	0	0	
184	Total Public Health Services	0	0	0	0	0	0	
185	124-54600 · Aging (Senior Citizen Programs)							
186	54600 · Adell Senior Citizen Center	150	150	150	150	150	0	
187	Total Aging	150	150	150	150	150	0	
188	124-54910 · Cemetery							
189	54910 · DPW Cemetery - Wages	108	100	74	0	100	100	
190	54910 · DPW Cemetery - Supplies/Expenses	197	0	0	100	150	50	
191	Total Cemetery	305	100	74	100	250	150	
192								
193	Total Health & Human Services	455	250	224	250	400		

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194	Culture, Recreation & Education							
195	126-55300 · Recreation Programs and Events							
196	55300 · Cascade Athletic Club	250	250	250	250	250	0	
197	Total Recreation Programs and Events	250	250	250	250	250	0	
198	126-55400 · Recreation Facilities							
199	55400 · Lake Ellen Association	250	250	250	250	250	0	
200	55400 · Tend Buoys - Supplies/Expenses	0	250	0	250	250	0	
201	Total Recreation Facilities	250	500	250	500	500	0	
202								
203	Total Culture, Recreation & Education	500	750	500	750	750		
204	Conservation & Development							
205	128-56900 · Other Conservation & Development							
206	56900 · Plan Commission - Wages	2,350	3,600	2,722	3,600	3,600	0	
207	56900 · Plan Commission - Expenses	155	200	239	200	200	0	
208	56900 · Board of Appeals - Wages	100	250	0	250	250	0	
209	56900 · Board of Appeals - Expenses	22	50	0	50	50	0	
210	Total Conservation & Development	2,627	4,100	2,961	4,100	4,100	0	

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211	Capitol Outlay							
212	130-57190 - Other General Government Outlay							
213	57190 - Town Hall Outlay - Furniture/Equipment	0	1,000	1,001	500	500	0	
214	57190 - Town Hall Outlay - Generator/Expenses	0	1,000	0	500	500	0	
215	57190 - DPW & Town Hall Outlay - ARPA	5,759	0	0	0	0	0	
216	57324 - DPW Outlay - Equipment	268,960	18,236	0	0	0	0	
217	57331 - DPW Outlay - Sealcoat	27,493	110,000	52,005	110,000	110,000	0	
218	57331 - DPW Outlay - Blacktop & Sales Tax Revenue	182,093	100,000	142,380	100,000	100,000	0	
219	57331 - DPW Outlay - Culverts	0	20,000	0	20,000	3,148	-16,852	
220	Total Capitol Outlay	484,304	250,236	195,386	231,000	214,148	-16,852	
221	Debt Service							
222	132-58100 - Debt Service - Principal							
223	58100 - Debt Service - Principal	0	0	0	0	0	0	
224	Total Debt Service - Principal	0	0	0	0	0	0	
225	132-58290 - Debt Service - Other Interest & Fiscal Charges							
226	58290 - Debt Service - Interest	0	0	0	0	0	0	
227	Total Debt Service - Interest	0	0	0	0	0	0	
228								
229	Total Debt Service	0	0	0	0	0	0	
230	Other Financing Uses							
231	135-59900 - Other Financing Uses							
232	59900 - Miscellaneous Expenses	11,500	0	0	0	100	100	
233	Total Other Financing Uses	11,500	0	0	0	100	100	
234								
235	Total Expenses	1,067,135	825,662	748,706	837,837	851,973	103,267	13.79%