

2026

			2024 Actual	2024 Budget	Current Year Actual To Date 10/15/2025	Current Year Budget	Proposed 2026 Budget
1	TAXES						
2	100-41110	General Property Tax	392,163	392,163	500,484	500,484	572,966
3	100-41800	Ag Use Penalties	2,229		292		
4	100-41900	Other Taxes (eg. MFL, Chargebacks)	4,745		2,138		
5		TOTAL TAXES:	399,137	392,163	502,914	500,484	572,966
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)	27,165	27,166	4,168	27,788	28,732
20	103-43410	Supplemental County and Municipal Aid	54,608	54,608	8,380	55,864	57,764
21	103-43410	Utility Aid	1,099	1,163	158	1,055	1,070
22	103-43410	Expenditure Restraint Program (ERP)					
23	103-43410	Exempt Computer Aid	102	102	102	102	102
24	103-43410	Personal Property Aid (PPA)	4,211	4,211	4,389	4,389	4,389
25	103-43410	Video Service Provider (VSP)	959	959	959	959	959
26	103-43410	Fallen Officer Aid (FPSIRE)					
27	103-43410	Statewide Communications Interoperability Plan (SCIP)			0		
28	103-43420	Fire insurance tax (2% Fire Dues)	8,389	6,900	9,198	6,900	8,000
29	103-43430	Other state shared taxes					
34	103-43529	Other public safety					
35	TRANSPORTATION						
36	103-43531	General transportation aids	96,045	96,045	96,045	96,045	105,128
37	103-43532	Disaster damage aids					
38	103-43533	Other highway aid (include PECFA and FEMA)					
39	103-43534	Local road improvement program	0	0	0	0	
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)	485	480	485	480	480

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)	67	0	62	0	
50	103-43660	Payment in lieu of taxes on state conservation lands (sec. 70.114 January PILT)	1,440	1,600	1,819	1,400	1,600
51	103-43690	Other state payments	0				
52	GRANTS FROM COUNTY AND OTHER GOV'TS						
53	103-43710	Highways and bridges	3,605				
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)	32,994	32,994	33,839	33,839	37,351
57	TOTAL INTERGOVERNMENTAL REVENUES:		231,169	226,228	159,604	228,821	245,576
58	LICENSES AND FINES						
59	LICENSES AND PERMITS						
60	105-44100	Business and occupational licenses - Liquor Licenses	2,090	2,000	1,985	2,000	1,900
61	105-44100	Business and occupational licenses - Franchise Fees	1,859	2,000	1,391	2,000	1,800
62	105-44100	Business and occupational licenses - Junk Dealers	50	100	0	50	50
63	105-44200	Nonbusiness licenses - Dog Licenses	152	200		200	150
64	105-44200	Nonbusiness licenses - From the County					
65	105-44300	Building permits and inspection fees	9,571	5,000	16,263	5,000	5,000
66	105-44400	Zoning permits and fees	2,050	1,000	4,075	500	750
67	105-44900	Other regulatory permits and fees					
68	FINES, FORFEITURES AND PENALTIES						
69	107-45100	Law and ordinance violations					
70	107-45100	Law and ordinance violations - Dog Late Fees	60		40		
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:		15,833	10,300	23,754	9,750	9,650
77	PUBLIC CHARGES FOR SERVICES						

78	GEN GOV'T						
79	109-46100	General government - Clerk's Fees	285	250	250	250	250
80	109-46100	General government - Liquor Publication Fees	105	105	90	105	90
81	109-46540	General government - Cemetery			1,000		
82	PUBLIC SAFETY						
87	TRANSPORTATION						
88	109-46310	Highway and street maintenance and construction (culvert sales)	3,189		0		
99	SANITATION AND UTILITIES						
110	CULTURE, RECREATION AND EDUCATION						
111	109-46710	Library					
112	109-46720	Parks	5,200		10,800		
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:		8,779	355	12,140	355	340
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	0	0	0	0
160	MISCELLANEOUS REVENUES AND OTHER FINANCING SOURCES						
161	MISCELLANEOUS REVENUES						
162	113-48110	Interest: Interest income	54,789	15,000	33,047	28,000	20,000
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	16,266					
176	113-48500	Donations or contributions from private organizations or individuals	23,152	23,152	22,432	22,432	21,723	
177	113-48900	Other miscellaneous revenues	206		210			
178	OTHER FINANCING SOURCES							
179	115-49100	Proceeds from long-term debt	966,000		550,000			
180		Sale of general fixed assets						
181	TOTAL MISCELLANEOUS REVENUES:		1,060,412	38,152	605,689	50,432	41,723	
182	TOTAL INCOME:		1,715,330	667,198	1,304,101	789,842	870,255	
183								
184	GOVERNMENT AND PUBLIC SAFETY							
185	GENERAL GOVERNMENT							
186	118-51100	Legislative (Board) - Board & Committee Wages	17,067	18,085	15,773	19,377	19,377	
187	118-51100	Legislative (Board) - Misc. Expenses	650	200	187	200	200	
188	118-51100	Legislative (Board) - Conventions	2,528	2,300	1,479	2,300	2,500	
189	118-51100	Legislative (Board) - Dues	1,250	1,600	1,861	1,650	1,700	
190	118-51100	Legislative (Board) - Supplies & Publications	711	500	126	500	500	
191	118-51160	Website	1,499				1,400	
192	118-51200	Judicial						
193	118-51300	Legal	2,460	4,000	11,543	4,000	12,000	

194	118-51410	General Administration (Clerk/Treas) - Wages	49,371	39,283	35,680	42,932	44,649
195	118-51413	General Administration (Deputy Clerk/Treas) - Wages	5,166	6,500	692	2,500	6,500
196	118-51400	General Administration (Clerk) - Elections Wages & Expenses	6,802	8,500	2,819	3,500	8,000
197	118-51400	General Administration (Clerk) - Conventions	422	500		500	500
198	118-51400	General Administration (Clerk) - Office Expenses, including postage	1,881	2,000	2,026	2,000	2,000
199	118-51400	General Administration (Clerk) - Computer software updates, etc.	474	1,716		2,000	2,000
200	118-51500	Financial Administration -Tax Collection Fees	0	1,500	1,088	2,000	2,000
201	118-51500	Financial Administration -Assessment Fees	10,026	10,000	14,114	18,600	18,600
202	118-51500	Financial Administration -Auditor Fees	4,000	4,000	6,000	6,000	6,500
203	118-51550	Financial Administration - Bank service charges	45				
204	118-51600	General buildings - SCFD Utilities	8,121	11,000		10,000	11,000
205	118-51600	General buildings - SCFD 18.31% Supplemental CMA	0	10,000	10,000	10,000	10,000
206	118-51910	Other: Illegal taxes refunded/omitted taxes shared	20				
207	118-51911	Other: Building expenses	400				
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	318	4,500	6,052	9,000	9,000
212	118-51938	Other insurance - Worker's Comp Insurance	2,003	3,200	62	2,500	2,500
213	TOTAL GENERAL GOVERNMENT:		115,213	129,384	109,501	139,559	160,926
214	PUBLIC SAFETY						
215	120-52100	Law enforcement					5,280
216	120-52200	Fire protection - SCFD Contract	18,429	18,429	18,429	18,429	18,429
217	120-52200	Fire protection - AFD Contract	18,429	18,429	18,429	18,429	18,429
218	120-52200	Fire protection - RLFD Contract	18,429	18,429	18,429	18,429	18,429
219	120-52200	Fire protection - SCFD Insurance	12,037	12,000	191	16,000	16,000
220	120-52200	Fire protection - SCFD Retirement	11,000	11,000	13,000	13,000	14,000
221	120-52200	Fire protection - SCFD generator, etc.	202	650	0	325	325
222	120-52200	Fire protection - SCFD Fire Dues	8,389	6,900	9,198	6,900	8,000
223	120-52300	Ambulance/EMS- Adell	2,208	2,208	5,000	2,500	2,500
224	120-52300	Ambulance/EMS- Random Lake	8,153	8,153	16,306	8,153	8,153

225	120-52400	Building inspector fees	10,549	6,800	12,758	7,000	5,000
226	120-52400	Building inspection expenses		350	353	350	350
227	120-52601	Emergency communications (911) (law enforcement share)			0		
228	120-52609	Emergency communications (911) (exclude law enforcement share)			0		
229	120-52700	Correction and detention (jail)			0		
230	120-52900	Other public safety			0		
231	TOTAL PUBLIC SAFETY:		107,825	103,348	112,094	109,515	114,895
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)	26,283	74,727	11,048	92,777	44,388
237	122-53311	Local (maintenance) - Salt, sand, plowing	52,546	80,000	54,092	85,000	85,000
238	122-53311	Local (maintenance) - Brush cutting	19,550	15,500	22,251	17,000	20,000
239	122-53311	Local (maintenance) - Lining	941	1,000	4,294	2,000	2,000
240	122-53311	Local (maintenance) - Crack filling	0	12,000	9,940	6,000	12,000
241	122-53311	Local (maintenance) - Ditching, Town culverts	6,799	14,000	0	14,000	14,000
242	122-53311	Local (maintenance) - Gravel, shouldering	3,791	2,500	13,931	10,000	10,000
243	122-53311	Local (maintenance) - Mowing	30,958	25,000	13,323	30,000	32,000
244	122-53311	Local (maintenance) - Noxious weed control	0	0	9,811	0	10,000
245	122-53311	Local (maintenance) - Seal Coating	29,236	75,000	66,817	50,000	50,000
246	122-53311	Local (maintenance) - Signage	4,199	1,500	2,288	2,000	3,000
247	122-53311	Local (maintenance) - Culvert sales	3,189		0		
248	122-53311	Local (maintenance) - Sales Tax Grant	32,994	32,994	0	33,500	37,351
249	122-53315	Local (highway and street construction)			0		
250	122-53320	State (highway maintenance and construction)			0		
251	122-53330	Other local governments (highway, street maintenance, construction)			0		
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:		210,486	334,221	207,795	342,277	319,739
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	2,000	2,000	2,000	7,000
280	124-54980	Other health and human services					
281	CULTURE, RECREATION AND EDUCATION						
282	126-55110	Library	44,067	44,067	45,389	45,389	46,750
283	126-55120	Museum			0		
284	126-55190	Other culture			0		
285	126-55200	Parks	1,239	1,600	1,745	2,500	6,500
286	126-55300	Recreation programs and events			0		

287	126-55400	Recreation facilities			0		
288	126-55410	Zoo			0		
289	CONSERVATION AND DEVELOPMENT						
290	128-56500	Public housing			0		
291	128-56700	Economic development (include tourism)			0		
292	128-56900	Other conservation and development (BOA, PC, zoning, land use)	1,254	1,200	508	1,200	1,300
293	TOTAL HEALTH, CULTURE AND CONSERVATION:		48,560	48,867	49,642	51,089	61,550
294	CAPITAL OUTLAY						
295	HEALTH & HUMAN SERVICES						
296	130-57140	General public buildings outlay	1,391	10,000	0	2,000	2,000
297	130-57190	Other general government outlay					
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	1,246,844		23,479		
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:		1,248,235	10,000	23,479	2,000	2,000
340	DEBT SERVICE AND OTHER FINANCING USES						
341	DEBT SERVICE						
342	132-58100	Debt service - Sherman principal	17,122	17,177	69,000	69,000	123,000
343	132-58100	Debt service - SCFD principal	18,889	18,889	18,889	18,889	18,889
344	DEBT SERVICE - INTEREST AND FISCAL CHARGES						
345	132-58211	Interest - Law enforcement			860		
346	132-58212	Interest - Fire protection	4,263	4,263	3,541	3,543	2,834
347	132-58213	Interest - Ambulance/EMS					
348	132-58221	Interest - Highway and street	533	550	53,470	53,470	65,922

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	27,500				
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		500	9,500	500	500
358	TOTAL DEBT SERVICE AND OTHER FINANCING USES:		68,307	41,379	155,260	145,402	211,145
359	TOTAL EXPENDITURES:		1,798,626	667,199	657,771	789,842	870,255