

1. Board Expenses

- a. This category covers the stipends and per-meeting payments for the Town Chair and Supervisors, as well as training, conference registration, and mileage reimbursements. The 2026 allocation of **\$64,067** reflects the Town Board's regular operations, attendance at official functions, and participation in workshops hosted by the Wisconsin Towns Association. It also includes minor expenditure on official notices, materials, and related meeting expenses. The wages below include the increase of the 2.7% CPI that was set by DOR.
 - i. Chairman: \$1321.69 per month
 - ii. Supervisor: \$630.60 per month
 - iii. Supervisor: \$601.12 per month
 - iv. Supervisor: \$630.60 per month
 - v. Supervisor: \$601.12 per month
 1. TOTAL: \$56,647.07

2. Land Use Planning Commission

- a. The **Land Use Planning Commission** is budgeted at **\$10,426** for 2026. This amount supports member stipends, training, expenses associated with zoning reviews and ordinance updates. The Commission provides recommendations to the Town Board on development, zoning, and long-range planning matters.
 - i. Currently there are 7 members of the LUPC that each get paid \$60.00 per meeting attended. Estimated yearly expenses for the LUPC wages is \$5,425.56.
 - ii. An additional \$5,000.00 is for expenses related to the LUPC including surveys or any other projects the LUPC is assigned.

3. Legal

- a. The 2026 legal budget of **\$10,000** funds the Town's contracted attorney services for ordinance drafting, contract review, intergovernmental agreements, and representation in legal proceedings when necessary. Legal counsel ensures compliance with Wisconsin statutes.

4. Administrative / Clerk

- a. The Clerk's office is budgeted at **\$45,690** for 2026. This includes the Clerk's compensation; training and any other expenses directly related to the clerk. Total cost for the wages for the Clerk is \$44,739.56.

5. Computer Expense & ETC.

- a. The **Computer Expense and ETC.** account is budgeted at **\$13,000**. It covers costs for hardware, software, technical support, and office supplies. This ensures the Town's administrative and accounting systems remain up to date and secure.

6. Election

- a. Elections are budgeted at **\$11,200** for 2026. This line item supports the cost of running federal, state, and local elections, including ballot printing, election worker wages, machine

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testing, voter registration materials, and required training sessions. Currently with the FY2026 that are 4 scheduled elections.

b. Dates:

- i. **February 17, 2026:** Spring primary
- April 7, 2026:** Spring general election
- August 11, 2026:** Primary
- November 3, 2026:** General election

7. Financial Administration

- a. Financial Administration is budgeted at **\$1,100** and covers HRA Payments. 80.00 per month. Total: 960.00 plus additional for Treasury reports and possible fees for bad checks.

8. Treasurer

- a. The Treasurer's office is budgeted at **\$24,573**. This includes the Treasurer's wages, supplies, bank charges, and accounting costs. The Treasurer is responsible for tax collection, reconciling bank accounts, and preparing regular financial reports. Total wages for the Treasurer are estimated to be \$23,822.73.

9. Assessor Salary / Contract

- a. The Assessor's contract is budgeted at **\$20,500** for 2026. This covers services by a state-certified assessor to maintain property values, conduct reassessments, and attend the Board of Review. The amount reflects the current contracted rate for professional assessment services.

10. Town Hall Expenses

- a. The Town Hall operating budget of **\$5,453** provides for custodial supplies, general maintenance, repairs, and building upkeep. It ensures the hall remains a safe and functional space for public meetings and community use.

11. Town Hall Utilities

- a. Utilities for the Town Hall are budgeted at **\$3,584**. This includes heating, internet, and telephone expenses necessary for daily operations and public access.

12. Other Insurance

- a. Other Insurance totals **\$6,600** for 2026 and includes general liability, property, and crime insurance for the Town.

13. Fire Department

- a. The Fire Department's operational budget supports fire response, training, fuel, supplies, and minor maintenance. It ensures readiness for emergencies throughout the Town's service area.

14. Fire Department Insurance & WC Pension 6%

- a. This account includes accident and liability insurance for firefighters and the Town's 6% contribution to the Wisconsin Retirement System for qualifying fire personnel.

15. Highway / Street Local Maintenance / Salaries / FICA

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- a. This account includes wages and payroll costs for the Town's road crew, including Social Security and Medicare contributions.

16. Roadmen Expenses

- a. Roadmen Expenses include clothing allowances, safety gear, small tools, and training required for the highway department staff.

17. Highway / Local Maintenance

- a. This category funds materials such as culverts, and cold patches used for routine road maintenance and emergency repairs throughout the year.

18. Employee Health Benefit

- a. This line provides for the Town's share of employee health insurance premiums for full-time staff.

19. Unemployment Compensation

- a. Covers payments in the Wisconsin Unemployment Insurance Fund for eligible employees in compliance with state law.

20. Workman's Compensation

- a. This insurance protects employees against injury on the job and is required by state statute.

21. Highway Equipment Insurance

- a. Provides coverage for the Town's trucks, graders, and plows under its municipal insurance plan.

22. Highway Building Utilities & Maintenance

- a. Funds heating, electricity, and general building maintenance for the Town's highway shop and equipment storage areas.

23. Equipment Repairs

- a. This account covers repair and maintenance of the Town's highway equipment, including parts, fluids, and contracted services.

24. Highway & Street Construction

- a. This line funds larger road reconstruction or paving projects scheduled within the 2026 work plan. It typically includes asphalt overlay, drainage improvements, or culvert replacements.

Total: \$454,119.00

- i. Sandy Beach Road (Filter Bay to End) \$161,400.00
- ii. Sandy Beach Road (McClaine to Filter Bay) \$118,700.00
- iii. Filter Bay Road \$61,400.00
- iv. Gravel Hauling \$16,575.00
- v. Possible Additional Gravel \$70,000.00
- vi. Culvert #1 \$5,647.00
- vii. Culvert #2 \$20,396.28
- viii. Louie Landing Project \$952.00

25. Recycling

- a. The Recycling budget covers all costs associated with operating and maintaining the Town's recycling and solid waste collection program. This includes expenses for hauling and disposal services, equipment maintenance, site upkeep at the recycling center, signage, and compliance with Wisconsin Department of Natural Resources (DNR) recycling regulations. The account also includes the Town's share of contracted services for handling recyclable materials and related public education efforts. The program is partially offset by user fees collected at the recycling center and by the annual State Recycling Grant, which provides supplemental funding to help meet state recycling requirements.
- b. Total Wages: \$10,697.00
- c. Utilities: \$600.00
- d. Republic Services: \$18,120.00

26. Public Health Services

- a. Reflects the monthly payments for the Busse Road Boat Landing Portable Toilet at \$140.00 per month.

27. Fire Department, and Boat Landing – Principal Payment: \$42,289.00

28. Interest Fire Protection: \$16,464.00

29. Interest – Highway & Street: \$1,642.00

30. Interest – Plow Truck: \$3,317.00

31. Other Miscellaneous Financial Uses / Contingency

- a. This account holds a small reserve for unexpected expenses or unplanned obligations during the budget year. Total: \$10,000.00

32. Additional/Future Projects

- a. Town Garage Concrete Slab Repair and Seal: \$9,713.00
- b. Recycling Center Wall Repairs (Foundation Walls/Block): \$6,094.00
- c. Recycling Center Metal Siding: \$64,176.00
- d. Recycling Center Service Door/Overhead Door Replacement: \$8,822.00
- e. FY2027: Moose Lake Road Project County Hwy A to NF320: ~\$250,000.00
- f. Twin Lake Road: Hwy 77 to Farnsworth Road: ~\$573,000 (Grant?)
- g. Fire Department Vehicle Upgrade: \$60,000.00
- h. Seal Coating Roads
- i. Chip Sealing Roads

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1. Town Portion of Property Taxes

- a. The largest source of Town revenue, this represents the portion of property tax retained by the Town to fund local operations, road maintenance, and general government services. Resolution 06-2025 accepted by the Electors. **\$410,428.00**

2. Forest Crop / Managed Forest Land Tax

- a. This revenue is received from state-managed forest lands within the Town under the Managed Forest Law (MFL) and Forest Crop programs.

3. Other Taxes – Room Tax

- a. This group includes the Town's portion of room tax collected from short-term rentals.

4. Fire Insurance – 2%

- a. A state-mandated program returning a portion of insurance premiums to local fire departments to support firefighting and training costs.

5. Other State Shared Taxes

- a. Covers small allocations from the state, such as utility aid or transportation supplement payments. Total: **\$73,277.77**
- b. County and Municipal Aid: \$21,542.37
- c. Utility Aid: 541.06
- d. Supplemental County and Municipal Aid: \$51,194.34

6. State Grant – Emergency Government / Fire Department

- a. Funds provided by the state for fire department operations, equipment replacement, or emergency management purposes.

7. State Grant – Other

- a. Includes any non-recurring state grants or reimbursements for special projects or emergency expenditures.

8. State Grant – Local Transportation Aid

- a. Known as General Transportation Aids (GTA), this is the Town's largest recurring state grant. For 2026, the estimate is **\$273,720.60** as calculated by WisDOT based on eligible road mileage and expenditures.
- b. Town of Round Lake: 93.42 miles
- c. Aid Per Mile: \$2,930.00

9. State Grant – Recycling

- a. The annual recycling grant from the Wisconsin Department of Natural Resources supporting the Town's recycling program.

10. In Lieu of Taxes – State Conservation Land

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- a. Payments from the Wisconsin Department of Natural Resources compensating the Town for state-owned conservation property exempt from taxation.

11. In Lieu of Taxes – Federal Forest Land

- a. Like the state program, these payments are received from the U.S. Forest Service for federal lands within the Town boundaries.

12. Severance / Yield / Withdrawal Tax

- a. Collected from timber harvested or withdrawn from state forest tax programs.

13. Forest Cropland / Managed Forest Land

- a. Additional receipts under the MFL and FCL programs representing payments made by enrolled landowners. Total \$2728.60
 - i. MFL: \$1,195.25
 - ii. FCL: \$31.92
 - iii. CFL: \$1746.86
 - iv. County Share MFL/FCL: (\$245.43)

14. Operator Licenses

- a. Annual bartender licenses are issued by the Clerk's office.

15. Cigarette Licenses

- a. Annual permit fees for establishments selling tobacco products.

16. Other Regulatory Permits & Fees / Clerk Fees

- a. Covers small administrative fees, copies, permits, and filings collected by the Clerk's office.

17. Recycling (User Fees Only)

- a. Collected directly from users at the recycling center to offset program costs.

18. Local Government – Fire Services

- a. Revenue received from contracts with neighboring jurisdictions for shared fire protection services. \$28,500.00 per agreement with the Town of Hunter.

19. Interest Income

- a. This account records the earnings the Town receives from its checking and savings accounts, money market funds, and certificates of deposit (CDs) held at local financial institutions. The amount of interest the Town earns each year depends on several factors, including the prevailing interest rates, the timing of CD maturities, and the Town's liquidity needs throughout the fiscal year. When funds are not immediately required for operational expenses or project costs, the Town may choose to invest in short- or medium-term certificates of deposit to generate higher returns while maintaining safety and accessibility. In periods when cash flow demands are higher, such as during construction seasons or major equipment

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purchases, the Town may keep more funds in its regular checking or savings accounts, which typically offer lower interest rates but allow immediate access. Because market rates fluctuate and project timing can shift, this revenue category can vary from year to year. The Town Treasurer and Clerk monitor account balances and renewal opportunities to ensure that available funds are earning a competitive rate of return while preserving the liquidity necessary to meet the Town's ongoing financial obligations.

20. Cell Tower Rent

- a. Revenue from the lease of Town-owned property to American Tower Corporation for a cellular tower. The annual lease revenue for 2026 is **\$20,400**.

21. Other Miscellaneous Revenues / Fund Balances Applied

- a. Includes unanticipated revenue and the application of prior-year fund balances (2024) to balance the 2026 budget.
- b. Surplus of Funds from FY2024: \$259,461.00
- c. Currently Applied to FY2026 Budget: \$165,073.00
- d. Remaining: \$94,388.00

22. 2025 EST Remaining

- a. Based on current expenditure trends and known cost factors, the remaining balance for Fiscal Year 2025 is projected to be approximately \$200,000.00. This figure represents an estimate derived from available financial data as of the most recent reporting period. The final amount will not be confirmed until all year-end transactions are completed, and the Town's financial statements are closed for FY2025, followed by submission of the required reports to the Wisconsin Department of Revenue (DOR).
- b. Until the fiscal year is officially closed, it is generally not recommended to allocate or expend any portion of this estimated balance. Unforeseen expenses, year-end adjustments, or delayed invoices could reduce the available amount. Once the annual financials are finalized and verified by the Clerk and Treasurer the Town Board can then make an informed decision on whether to designate any remaining balance for specific purposes such as transfers to reserves, capital equipment funds, or debt reduction in compliance with state reporting and accounting standards.

23. Reserve Funds

- a. Paving Reserve Fund: \$189,662.00
- b. Equipment Reserve Fund: \$0.00
- c. Bridge Reserve Fund: \$0.00
- d. Fire Department 2% Due Reserve Account: \$4521.37
- e. Fire Department Reverse Equipment Fund: \$4,000.00
- f. ARPA Funding Fund: \$0.00