

Town of Land O' Lakes, Vilas County, Wisconsin
2026 BUDGET

Ordinary Income/Expense	Actual 2024	Budget 2025	Actual 2025	Budget 2026
Income				
41000 · TOWN TAX LEVY	\$943,221.04	\$945,806.00	\$ 1,085,805.08	\$ 1,102,361.00
41000 - INCREASE LEVY LIMIT		\$140,000.00		
41100 · FOREST CROP				
41140 · FOREST CROP/MFL TAXES TN SHARE	\$24,104.81	\$24,104.00	\$ 23,980.93	\$ 23,980.00
Total 41100 · FOREST CROP	\$24,104.81	\$24,104.00	\$ 23,980.93	\$ 23,980.00
41101 · EXEMPT COMPUTER STATE AID				
41180 · COMPUTER EXEMPT-STATE AID	\$297.22	\$297.22	\$ 297.22	\$ 297.22
Total 41101 · EXEMPT COMPUTER STATE AID	\$297.22	\$297.22	\$ 297.22	\$ 297.22
43000 · TOTAL INTERGOV.REVENUE				
43300- ARPA FEDERAL GRANT	\$5,454.00	\$0.00	\$0.00	\$0.00
43410 · STATE SHARED REVENUES	\$74,326.68	\$75,550.00	\$75,766.15	\$77,780.33
43415- PERSONAL PROPERTY AID	\$1,054.25	\$1,054.25	\$2,605.13	\$2,605.13
43420 · FIRE INSURANCE TAX	\$14,716.52	\$14,700.00	\$16,638.96	\$16,600.00
43531 · GENERAL TRANSPORTATION AID	\$230,066.10	\$230,066.10	\$230,066.10	\$246,559.50
43534 · LOCAL ROAD IMPROVEMENT (TRIP)				
43410 - COUNTY CULVERT AID	\$0.00	\$71,325.00	\$71,325.00	
43620 · IN LIEW OF TAXES-ST. CONS LAND				
43640 · SEVER/WITHDRAWAL AID (TN SHARE)	\$2,902.17	\$0.00	\$9,555.92	\$0.00
43650 · FOREST CROP/MFL AID (TN SHARE)	\$2,525.01	\$2,500.00	\$2,512.20	\$2,500.00
43660 · PILT	\$6,406.44	\$6,000.00	\$6,867.35	\$6,500.00
43620 · IN LIEW OF TAXES-ST. CONS LAND - Other	\$40,698.92	\$40,698.00	\$40,698.92	\$40,698.00
Total 43620 · IN LIEW OF TAXES-ST. CONS LAND	\$52,532.54	\$49,198.00	\$59,634.39	\$49,698.00
43690- OTHER STATE GRANTS	\$3,200.00	\$0.00	\$140,297.50	\$0.00
43781 · COUNTY TIMBER SALES	\$3,179.24	\$3,000.00	\$2,562.90	\$2,500.00
43891 · RECYCLE AID	\$6,438.73	\$6,000.00	\$6,906.37	\$6,000.00
46810-SALE OF FOREST PRODUCTS	\$872.65	\$0.00	\$0.00	\$0.00
46240 · EMS FUND GRANT	\$6,835.38	\$6,000.00	\$15,239.58	\$8,000.00
Total 43000 · TOTAL INTERGOV.REVENUE	\$398,676.09	\$456,893.35	\$621,042.08	\$409,742.96

Town of Land O' Lakes, Vilas County, Wisconsin

2026 BUDGET

	Actual 2024	Budget 2025	Actual 2025	Budget 2026
44000 · LICENSES AND PERMITS				
44100 · LIQUOR LICENSE	\$5,218.36	\$5,000.00	\$5,100.00	\$5,000.00
44110 · OPERATOR LICENSE	\$220.00	\$1,000.00	\$1,080.00	\$200.00
44120 · CIGARETTE LICENSES	\$30.00	\$30.00	\$30.00	\$30.00
44200 · DOG LICENSE FEE COLLECTED	\$45.00	\$200.00	\$315.00	\$200.00
44210 · DOG LICENSE REFUND FROM COUNTY	\$212.00	\$200.00	\$238.81	\$200.00
44900-MOBILE HOME MONTHLY PERMIT FEE	\$6,249.62	\$6,665.00	\$6,515.04	\$6,665.00
48895 · FIRE NUMBER FEE	\$1,300.00	\$3,000.00	\$1,500.00	\$2,500.00
44898- BUSINESS REGISTRATION FEE	\$25.00	\$50.00	\$25.00	\$50.00
48899 · BUILDING PERMITS	\$8,342.55	\$5,000.00	\$8,638.47	\$10,000.00
Total 44000 · LICENSES AND PERMITS	\$21,642.53	\$21,145.00	\$23,442.32	\$24,845.00
46000 · PUBLIC CHARGES - SERVICE				
46100 · PUBLICATION FEES-LIQUOR LICENSE	\$200.00	\$200.00	\$160.00	\$200.00
46230 · AMBULANCE FEES	\$23,018.14	\$23,000.00	\$32,065.60	\$25,000.00
46310 · SNOW PLOWING FOR RESIDENTS	\$36,246.00	\$36,000.00	\$38,639.00	\$36,000.00
46431 · COLLECTION SITE FEE	\$82,639.00	\$75,000.00	\$78,337.00	\$75,000.00
Total 46000 · PUBLIC CHARGES - SERVICE	\$142,103.14	\$134,200.00	\$149,201.60	\$136,200.00
48000 · MISCELLANEOUS REVENUE				
46340 · MISC AIRPORT REVENUES	\$28,774.54	\$20,000.00	\$25,339.97	\$15,700.00
46750 RECREATION PROGRAMS	\$4,042.50	\$5,000.00	\$2,822.00	\$4,000.00
48110 · INTEREST INCOME-GENERAL FUND	\$2,184.18	\$1,500.00	\$1,746.74	\$1,000.00
48115 · INTEREST INCOME-TAX COLLECTION	\$31,334.30	\$20,000.00	\$31,235.66	\$20,000.00
48116 · INTEREST INCOME - OTHER ACCOUNT	\$1,812.98	\$1,500.00	\$1,984.90	\$1,200.00
48200 · TOWN FACILITIES RENTAL	\$2,515.00	\$2,000.00	\$2,256.00	\$2,500.00
48210 · TELEPHONE COMPANY LEASE	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
48220-CELLULAR TOWER LAND LEASE	\$9,434.64	\$9,506.00	\$9,576.12	\$9,696.00
48300 · ACCOMMODATION TAX REVENUE	\$78,673.59	\$70,000.00	\$156,027.86	\$87,000.00
48500 · DONATIONS TO TOWN	\$7,216.00	\$1,000.00	\$11,089.41	\$5,000.00
48502- BEAUTIFICATION DONATIONS	\$644.47	\$250.00	\$260.00	\$250.00
48503- DONATIONS TO PUBLIC ART	\$2,000.00	\$1,000.00	\$1,859.07	\$1,000.00
48504- DONATIONS TO SHOOTING RANGE	\$1,893.00	\$1,000.00	\$3,212.50	\$1,500.00
48505- DONATIONS TO STORYBOOK GARDEN	\$1,436.73	\$500.00	\$163.00	\$250.00
48501 · DONATION-FIREWORKS	\$33,157.61	\$30,000.00	\$23,078.00	\$25,000.00
48900 · MISCELLANEOUS REVENUE	\$2,189.07	\$1,000.00	\$2,565.81	\$1,500.00

Town of Land O' Lakes, Vilas County, Wisconsin

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	Actual 2024	Budget 2025	Actual 2025	Budget 2026
48910 · INSURANCE REFUNDS/CLAIMS	\$17,448.03	\$0.00	\$480.00	\$0.00
Total 48000 · MISCELLANEOUS REVENUE	\$226,256.64	\$165,756.00	\$275,197.04	\$177,096.00
49003 · TRANSFER IN FROM OTHER SRF				
49003 · TRANSFER IN FROM OTHER SRF	\$174,209.07	\$0.00	\$55,564.00	\$0.00
Total 49003 · TRANSFERS FROM OTHER SRF	\$174,209.07	\$0.00	\$55,564.00	\$0.00
49000 - LOANS APPLIED TO BUDGET	\$200,000.00	\$0.00	\$0.00	\$0.00
49200 SURPLUS APPLIED TO BUDGET		\$151,032.43		\$228,532.06
Total Income	\$2,130,510.54	\$2,039,234.00	\$2,234,530.27	\$2,103,054.24
Gross Profit	\$2,130,510.54	\$2,039,234.00	\$2,234,530.27	\$2,103,054.24

Expense

51000 · GENERAL GOVERNMENT

51100 · TOWN BOARD SALARIES	\$31,270.00	\$33,000.00	\$32,567.50	\$33,000.00
51101 · BOARD-TN SH SOC SEC & MEDICARE	\$2,392.16	\$2,524.50	\$2,491.41	\$2,524.50
51103 · TOWN BOARD EXPENSES	\$2,136.29	\$3,000.00	\$2,627.91	\$3,000.00
51104 · BOARD DUES & SUBSCRIPTIONS	\$1,042.50	\$1,200.00	\$1,114.64	\$1,500.00
51300 · LAW (ATTORNEY)	\$1,915.00	\$5,000.00	\$2,130.00	\$7,000.00
51310 · LEGAL FEES	\$3,520.51	\$3,000.00	\$1,832.41	\$3,500.00
51420 · CLERK-TREASURER SALARY	\$58,959.95	\$60,000.00	\$61,987.64	\$60,000.00
51419 · CLERK SUPPLEMENTAL INCOME	\$7,200.00	\$8,640.00	\$8,640.00	\$9,600.00
51421 · CLERK-TREAS TN SH SS & MEDICARE	\$5,061.24	\$5,251.00	\$5,403.01	\$5,324.40
51423 · CLERK-OFFICE EXPENSE	\$11,839.32	\$10,750.00	\$13,977.51	\$12,500.00
51424 · CLERK RETIREMENT	\$4,565.02	\$4,771.00	\$4,908.52	\$5,011.20
51425 · DEPUTY CLERK WAGES	\$14,023.13	\$15,000.00	\$15,187.08	\$16,000.00
51426 · DEPUTY CLERK-TN SH SS & MEDICAR	\$1,086.54	\$1,148.00	\$1,161.81	\$1,224.00
51443 · ELECTION EXPENSES				
51440 · ELECTION WAGES	\$3,814.25	\$2,500.00	\$1,585.50	\$4,000.00
51441 · ELECTIONS-TN SH SS & MEDICARE	\$82.25	\$100.00	\$0.00	\$100.00
51443 · ELECTION EXPENSES - Other	\$3,780.47	\$2,819.00	\$1,605.86	\$4,000.00
Total 51443 · ELECTION EXPENSES	\$7,676.97	\$5,419.00	\$3,191.36	\$8,100.00
51510 · BUDGET AND AUDIT	\$10,000.00	\$10,600.00	\$10,600.00	\$11,250.00
51530 · ASSESSOR CONTRACT	\$13,900.00	\$14,400.00	\$14,400.00	\$14,800.00
51533 · ASSESSOR EXPENSES	\$354.90	\$600.00	\$423.31	\$500.00
51535 · ASSESSOR REVALUATION		\$10,000.00		\$30,000.00

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51603 · TOWN HALL EXPENSES				
51600 · TOWN HALL MAINTENANCE WAGES	\$2,236.33		\$1,695.39	
51601 · HALL TN SH SOC SEC & MEDICARE	\$170.89		\$112.83	
51603 · TOWN HALL EXPENSES - Other	\$25,048.19		\$24,552.77	
Total 51603 · TOWN HALL EXPENSES	\$27,455.41	\$23,000.00	\$26,360.99	\$25,000.00
51930 · PROPERTY & LIABILITY INSURANCE				
51934 · PROPERTY & LIABILITY INSURANCE	\$28,616.00		\$32,601.00	
51932 · HIGHWAY INSURANCE	\$7,876.00		\$8,353.00	
51938 · OTHER INSURANCE	\$307.00		\$3,071.00	
51939 · SURETY BOND	\$430.00		\$385.00	
51940 · WORKERS COMPENSATION INSURANCE	\$11,414.00		\$11,734.00	
Total 51930 · PROPERTY & LIABILITY INSURANCE	\$48,643.00	\$53,000.00	\$56,144.00	\$57,486.00
53308 · HEALTH/LIFE INSURANCE				
51422 · CLERK-TREASURER HEALTH INSURANC	\$495.32		\$510.11	\$511.68
53308 · HEALTH/LIFE INSURANCE - Other	\$60,826.32		\$69,975.53	\$57,000.00
Total 53308 · HEALTH/LIFE INSURANCE	\$61,321.64	\$67,680.00	\$70,485.64	\$57,511.68
Total 51000 · GENERAL GOVERNMENT	\$314,363.58	\$337,983.50	\$335,634.74	\$364,831.78
52000 · PUBLIC SAFETY				
52200 · FIRE DEPARTMENT CONTRACT	\$29,945.62	\$27,850.00	\$22,045.96	\$26,500.00
52201 · FIRE DEPT-TN SH OF SS & MEDICAR	\$1,555.08	\$1,332.00	\$1,328.88	\$1,362.00
52202 · FIRE DEPT (LOSAP) EXPENSE	\$12,200.90	\$15,000.00	\$15,031.59	\$15,500.00
52203 · FIRE DEPT WAGES	\$20,327.55	\$17,400.00	\$17,371.00	\$17,800.00
52204 · HYDRANT RENTAL	\$54,912.00	\$54,912.00	\$54,912.00	\$54,912.00
52205 · FIRE BARN UTILITIES & EXPENSE	\$14,660.83	\$15,000.00	\$14,332.49	\$16,000.00
52207 · FIRE SIGNS EXPENSE	\$1,345.01	\$3,000.00	\$728.33	\$3,000.00
52300 · AMBULANCE WAGES	\$16,626.75	\$23,000.00	\$19,740.00	\$25,000.00
52301 · AMBULANCE-TN SH OF SS & MEDICAR	\$1,271.94	\$1,759.50	\$1,510.13	\$1,913.00
52303 · AMBULANCE EXPENSES	\$18,832.27	\$22,000.00	\$18,336.84	\$22,000.00
Total 52000 · PUBLIC SAFETY	\$171,677.95	\$181,253.50	\$165,337.22	\$183,987.00

Town of Land O' Lakes, Vilas County, Wisconsin

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	Actual 2024	Budget 2025	Actual 2025	Budget 2026
53000 · HIGHWAY DEPT				
53304 · HIGHWAY - VACATION				
53307 · HIGHWAY-HOLIDAYS	\$7,422.60	\$7,000.00	\$7,710.27	\$7,000.00
53304 · HIGHWAY - VACATION - Other	\$12,121.19	\$14,000.00	\$15,483.84	\$14,000.00
Total 53304 · HIGHWAY - VACATION	\$19,543.79	\$21,000.00	\$23,194.11	\$21,000.00
53305 · HIGHWAY-SICK LEAVE	\$6,118.74	\$7,640.00	\$4,551.42	\$6,000.00
53310 · REPAIR OF ROADS EXPENSE				
53300 · HIGHWAY MAINT. WAGES	\$25,325.87		\$22,221.49	
53306 · HIGHWAY-TN SH SS & MEDICARE	\$13,024.85		\$13,337.27	
53309 · HIGHWAY-RETIREMENT	\$12,006.45		\$11,897.76	
53310 · REPAIR OF ROADS EXPENSE - Other	\$999.40		\$71,522.88	
Total 53310 · REPAIR OF ROADS EXPENSE	\$51,356.57	\$75,000.00	\$118,979.40	\$70,000.00
53311 · SNOW REMOVAL EXPENSE				
53302 · SNOW REMOVAL WAGES	\$21,389.13		\$47,164.05	
53311 · SNOW REMOVAL EXPENSE - Other	\$1,676.81		\$2,515.82	
Total 53311 · SNOW REMOVAL EXPENSE	\$23,065.94	\$50,000.00	\$49,679.87	\$50,000.00
53312 · BRUSHING EXPENSE				
53301 · BRUSHING WAGES	\$18,986.16		\$12,097.17	
53312 · BRUSHING EXPENSE - Other	\$150.95		\$2,338.71	
Total 53312 · BRUSHING EXPENSE	\$19,137.11	\$15,000.00	\$14,435.88	\$15,000.00
53313 · HIGHWAY EQUIPMENT-GAS & OIL	\$19,491.18	\$30,000.00	\$28,795.02	\$30,000.00
53314 · MACHINE SHOP SUPPLIES & EXPENSE				
53303 · MACHINE SHOP WAGES	\$42,954.24		\$34,383.85	
53314 · MACHINE SHOP SUPPLIES & EXPENSE - Other	\$13,058.24		\$14,096.82	
Total 53314 · MACHINE SHOP SUPPLIES & EXPENSE	\$56,012.48	\$47,000.00	\$48,480.67	\$40,000.00
53315 · BLACKTOPPING & IMPROVEMENTS	\$196,737.95	\$150,000.00	\$140,297.50	\$380,000.00
53316 · BRIDGES & CULVERTS	\$2,470.13	\$152,600.00	\$144,555.44	\$2,500.00
53317 · ROAD SIGNS & MARKINGS	\$6,095.46	\$7,000.00	\$11,644.09	\$15,000.00
53318 · ROAD MACHINERY EXPENSE				
53319 · MACHINE REPAIR WAGES	\$23,011.60		\$22,161.63	
53318 · ROAD MACHINERY EXPENSE - Other	\$28,471.18		\$10,641.66	
Total 53318 · ROAD MACHINERY EXPENSE	\$51,482.78	\$45,000.00	\$32,803.29	\$40,000.00

Town of Land O' Lakes, Vilas County, Wisconsin

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	Actual 2024	Budget 2025	Actual 2025	Budget 2026
53321 · HIGHWAY UNEMPLOYMENT		\$500.00	\$388.56	\$500.00
53322 · DRUG TESTING-EMPLOYEE	\$470.00	\$500.00	\$645.50	\$500.00
53420 · ROAD LIGHTING	\$9,313.32	\$10,000.00	\$10,382.05	\$10,000.00
53512 · AIRPORT OPERATION				
53510 · AIRPORT WAGES	\$54,233.76	\$60,500.00	\$54,955.22	\$58,000.00
53511 · AIRPORT-TN SH SS & MEDICARE	\$4,148.92	\$4,628.00	\$4,196.17	\$4,437.00
53513 · AIRPORT RETIREMENT	\$3,195.92	\$3,683.00	\$3,807.24	\$3,816.00
53516 · AIRPORT HEALTH INSURANCE	\$10,901.39	\$13,020.00	\$12,768.28	\$12,830.18
53512 · AIRPORT OPERATION - Other	\$42,141.26	\$61,625.00	\$44,053.13	\$51,625.00
Total 53512 · AIRPORT OPERATION	<u>\$114,621.25</u>	<u>\$143,456.00</u>	<u>\$119,780.04</u>	<u>\$130,708.18</u>
Total 53000 · HIGHWAY DEPT	<u>\$575,916.70</u>	<u>\$754,696.00</u>	<u>\$748,612.84</u>	<u>\$811,208.18</u>
53600 · SANITATION				
53610 · SANITARY DISTRICT				
53634 · GARBAGE COLLECT SITE EXPENSES				
53631 · GARBAGE COLLECTION SITE WAGES	\$9,051.67		\$10,024.09	
53632 · COLLECTION SITE TN SH SS & MED	\$692.58		\$766.85	
53634 · GARBAGE COLLECT SITE EXPENSES - Other	\$35,683.34		\$32,834.90	
Total 53634 · GARBAGE COLLECT SITE EXPENSES	<u>\$45,427.59</u>	<u>\$47,000.00</u>	<u>\$43,625.84</u>	<u>\$47,000.00</u>
53638 · RECYCLING EXPENSES				
53635 · RECYCLING WAGES	\$12,075.27		\$12,477.50	
53636 · RECYCLING TN SH SOC SEC & MEDICA	\$909.47		\$954.75	
53638 · RECYCLING EXPENSES - Other	\$10,285.03		\$11,976.90	
Total 53638 · RECYCLING EXPENSES	<u>\$23,269.77</u>	<u>\$25,000.00</u>	<u>\$25,409.15</u>	<u>\$25,000.00</u>
Total 53600 · SANITATION	<u>\$68,697.36</u>	<u>\$72,000.00</u>	<u>\$69,034.99</u>	<u>\$72,000.00</u>
54000 · HEALTH & HUMAN SERVICES				
54100 · DOG POUND				
54910 · CEMETERY EXPENSES	\$9,349.64	\$8,000.00	\$7,469.91	\$6,000.00
54910 · CEMETERY EXPENSES - Other				
Total 54910 · CEMETERY EXPENSES	<u>\$9,349.64</u>	<u>\$8,000.00</u>	<u>\$7,469.91</u>	<u>\$6,000.00</u>
54980 · HEADWATERS FOOD PANTRY				
Total 54000 · HEALTH & HUMAN SERVICES	<u>\$9,349.64</u>	<u>\$8,000.00</u>	<u>\$7,469.91</u>	<u>\$6,000.00</u>

Town of Land O' Lakes, Vilas County, Wisconsin

2026 BUDGET

	Actual 2024	Budget 2025	Actual 2025	Budget 2026
55000 · CULTURE, RECREATION & ED				
55113 · LIBRARY UTILITIES & MAINTENANCE				
55110 · LIBRARY WAGES	\$113,468.56	\$118,526.00	\$121,045.87	\$123,267.00
55111- LIBRARY TN SH SS & MEDICARE	\$8,680.33	\$8,792.00	\$9,241.51	\$9,430.00
55112- LIBRARY RETIREMENT	\$7,159.80	\$7,245.00	\$7,616.63	\$7,535.00
55116- LIBRARY HEALTH INSURANCE	\$23,301.74	\$31,117.00	\$27,268.25	\$27,496.44
55113 · LIBRARY UTILITIES & MAINTENANCE - Other	\$28,253.65	\$30,720.00	\$31,265.06	\$32,469.00
Total 55113 · LIBRARY UTILITIES & MAINTENANCE	\$180,864.08	\$196,400.00	\$196,437.32	\$200,197.44
55203 · PARK & GROUND EXPENSE				
55200 · PARK WAGES	\$22,206.72		\$18,988.84	
55201 · PARK TN SH SS & MEDICARE	\$1,618.60		\$1,452.77	
55203 · PARK & GROUND EXPENSE - Other	\$10,995.27		\$12,678.70	
Total 55203 · PARK & GROUND EXPENSE	\$34,820.59	\$35,000.00	\$33,120.31	\$32,000.00
55206 · BIKE TRAIL EXPENSE	\$13,431.49	\$10,000.00	\$2,365.05	\$12,000.00
55207 · TOWN BEAUTIFICATION	\$9,005.82	\$15,000.00	\$6,099.81	\$13,300.00
55216- STORYBOOK GARDEN EXPENSE	\$1,796.14	\$2,000.00	\$246.92	\$1,000.00
55208 · RECREATION PROGRAMS	\$5,982.58	\$8,000.00	\$1,396.96	\$6,000.00
55209- RIFLE RANGE EXPENSE	\$1,128.45	\$2,000.00	\$0.00	\$2,000.00
55210- PUBLIC ART EXPENSE	\$3,497.00	\$4,000.00	\$8,382.84	\$2,000.00
55215- SNOWFLAKE ICE RINK EXPENSE	\$7,860.92	\$8,000.00	\$8,202.10	\$9,000.00
55300 · CELEBRATIONS & ENTERTAINMENT	\$50,731.12	\$48,000.00	\$24,299.03	\$35,000.00
55308 · CHRISTMAS DECORATIONS & EXPENSE				
55305 · CHRISTMAS DECORATING WAGES	\$868.57		\$646.52	
55306 · CHRISTMAS TN SH SS & MEDICARE	\$66.47		\$49.47	
55308 · CHRISTMAS DECORATIONS & EXPENSE - Other	\$786.60		\$711.98	
Total 55308 · CHRISTMAS DECORATIONS & EXPENSE	\$1,721.64	\$2,000.00	\$1,407.97	\$2,000.00
59900 · MISCELLANEOUS EXPENDITURES				
59909- ACCOMMODATIONS TAX EXPENSE-CHAMBER	\$52,847.82	\$49,000.00	\$110,180.72	\$60,900.00
59910 · ACCOMMODATIONS TAX EXPENSE-TOWN	\$8,399.72	\$21,000.00	\$15,058.41	\$26,100.00
59905 · EMS SPECIAL ACCT	\$12,384.06	\$6,000.00	\$0.00	\$8,000.00
59900 · MISCELLANEOUS EXPENDITURES - Other	\$455.00	\$500.00	\$552.27	\$500.00
Total 59900 · MISCELLANEOUS EXPENDITURES	\$74,086.60	\$76,500.00	\$125,791.40	\$95,500.00
Total 55000 · CULTURE, RECREATION & ED	\$384,926.43	\$406,900.00	\$407,749.71	\$409,997.44

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56000 · TOTAL CONSERVATION & ED				
56700 · ADVERTISING & PROMO EXPENSE				
56700 · ADVERTISING & PROMO EXPENSE - Other	\$0.00	\$0.00	\$0.00	
Total 56700 · ADVERTISING & PROMO EXPENSE	\$0.00	\$0.00	\$0.00	
56900 · PLANNING & DEVELOPMENT EXPENSE	\$1,265.95	\$4,000.00	\$5,544.20	\$4,000.00
Total 56000 · TOTAL CONSERVATION & ED	\$1,265.95	\$4,000.00	\$5,544.20	\$4,000.00
59000 · DEBT SERVICE				
58222 · ROAD CONSTRUCTION				
58222-I · ROAD CONSTRUCTION	\$11,728.74		\$10,037.50	
58222 · ROAD CONSTRUCTION - Other	\$60,000.00		\$60,000.00	
Total 58222 · ROAD CONSTRUCTION LOAN	\$71,728.74	\$69,900.00	\$70,037.50	\$68,365.80
59311 FIRE DEPT SCBA LOAN				
59311-I-FIRE DEPT SCBA INTEREST	\$1,733.27		\$1,113.84	
59311- FIRE DEPT SCBA LOAN	\$17,400.00		\$35,200.00	
Total 59311 FIRE DEPT SCBA LOAN	\$19,133.27	\$37,067.00	\$36,313.84	
59314 - FIRE DEPT TANKER LOAN				
59314-I FIRE DEPT TANKER TRUCK INTEREST			\$11,152.80	
59314 FIRE DEPT TANKER TRUCK			\$15,481.24	
Total 59314 FIRE DEPT TANKER LOAN		\$26,634.00	\$26,634.04	\$26,634.04
59315- INTERNATIONAL PLOW TRUCK 2019				
59315-I - INTERNATIONAL TRUCK 2019 INTEREST	\$3,293.43			
59315- INTERNATIONAL TRUCK 2019 PRINCIPAL	\$49,485.11			
Total 59315 - INTERNATIONAL PLOW TRUCK 2019	\$52,778.54			
Total 59000 · DEBT SERVICE	\$143,640.55	\$133,601.00	\$132,985.38	\$94,999.84
59001 · OTHER FINANCING-CAPITAL OUTLAY				
51604 · TOWN HALL CAPITAL EXPENSES	\$9,053.89	\$20,000.00	\$20,786.50	\$25,000.00
51606 · TOWN HALL OFFICE EQUIPMENT	\$3,009.30	\$4,000.00	\$7,499.81	\$4,000.00
52208 · FIRE BARN CAPITAL EXPENSE	\$16,482.49	\$10,000.00	\$61,218.29	\$45,000.00
52209 · FIRE DEPT EQUIPMENT	\$446,934.72	\$31,200.00	\$26,898.30	\$35,800.00
52305 · AMBULANCE EQUIPMENT EXPENSE	\$48,200.34	\$50,600.00	\$31,533.87	\$21,230.00
53320 · TOWN GARAGE CAPITAL EXPENSE	\$5,745.43	\$5,000.00	\$6,513.02	\$5,000.00
53520 · AIRPORT IMPROVEMENT EXPENSE	\$28,961.00	\$0.00	\$17,051.62	\$0.00
53522 · AIRPORT PAVEMENT RESERVE	\$0.00	\$0.00		\$0.00
59302 · MACHINERY FUND CAPITAL EXPENSE	\$33,466.48	\$20,000.00		\$20,000.00
Total 59001 · OTHER FINANCING-CAPITAL OUTLAY	\$591,853.65	\$140,800.00	\$171,501.41	\$156,030.00
Total Expense	\$2,261,691.81	\$2,039,234.00	\$2,043,870.40	\$2,103,054.24
Net Ordinary Income	(\$131,181.27)	\$0.00	\$190,659.87	\$0.00

Town of Land O' Lakes, Vilas County, Wisconsin

2026 BUDGET

Actual 2024	Budget 2025	Actual 2025	Budget 2026
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Other Income

1.00000 · 1 SRF-AIRPORT			
1.47950 · KING'S AIRPORT SALES FUEL	\$20,271.42		\$34,838.49
1.50000 · COST OF GOODS SOLD-FUEL			-\$29,860.79
1.60401 · CREDIT CARD PROCESSING	-\$1,284.54		
1.64700 · MISC AIRPORT EXPENSE	-\$2,230.22		-2865.16
Total 1.00000 · 1 SRF-AIRPORT	\$16,756.66		\$2,112.54
2.00000 · 2 SRF-OTHER			
2.48110- INTEREST INCOME -OTHER	\$2,759.31		\$3,559.91
2.49007 · TRANSFER IN FROM GEN FUND	\$343.50		\$2,500.00
2.48505 · REVENUE AMBULANCE SERVICE	\$86,857.52		\$9,128.10
2.48500 · DONATIONS-AMBULANCE	\$11,318.75		\$23,441.00
2.52300 · AMBULANCE EXPENSE	-\$1,195.65		-\$9,391.58
2.55000 · SKATING RINK EXPENSE			-\$1,234.00
2.59003 · TRANSFER OUT TO GENERAL FUND	-\$91,171.07		
Total 2.00000 · 2 SRF-OTHER	\$8,912.36		\$28,003.43
3.00000 · 3 SRF- FIRE DEPT			
3.59005- TRANSFER OUT TO OTHER ACCT	-\$71,844.99		-\$85,000.00
3.49005 · TRANSFER IN FROM OTHER ACCT	\$64,987.47		\$2,500.00
3.48110 · INTEREST INCOME-OTHER	\$1,734.09		\$157.86
3.48500 · DONATIONS-FIRE DEPT	\$26,848.75		\$109,896.50
3.48510 · SALE OF EQUIPMENT	\$2,854.63		\$52,712.50
3.55000 · FIRE DEPT EXPENSE	-\$2,876.77		-\$6,345.29
3.59003 · TRANSFER OUT TO GEN FUND	-\$163,038.00		-\$60,000.00
Total 3.00000 · 3 SRF- FIRE DEPT	-\$141,334.82		\$13,921.57
4.00000 · 4 SRF-LIBRARY			
4.48110 · INTEREST INCOME-SRF4	\$19,102.71		\$16,173.87
4.48850 · DONATIONS-LIBRARY	\$63,054.32		\$45,894.46
4.49007 · TRANSFER IN FROM GEN FUND	\$4.96		\$5.50
4.55000 · LIBRARY EXPENSE	-\$73,782.61		-\$57,600.38
Total 4.00000 · 4 SRF-LIBRARY	\$8,379.38		\$4,473.45
Total Other Income	-\$107,286.42		\$48,510.99
Net Other Income	-\$238,467.69		\$239,170.86