

TOWN OF DOVER

FINAL- 2027 OPERATING BUDGET

ACCOUNT	INCOME	AUDITED 2025 ACTUAL		2026 BUDGET	ACTUAL Through 9.30.2026	Estimated 2026 End	2027 BUDGET
		2025 BUDGET	YEAR END				
41111	General R. E. Taxes	\$535,944.00	\$541,599.11	\$541,669.00	541,669.00	\$541,669.00	546,319.00
41112	Gen Collection of Del PP Tax	\$0.00	0.00	\$0.00	0.00	0	\$0.00
41118	Ravina Mobile Home Fees	\$11,000.00	\$15,002.11	\$41,360.64	9,649.72	12,866.29	\$13,000.00
41119	AG Use Penalty Tax	\$0.00	\$8,203.74	\$0.00	0.00	0.00	\$0.00
41140	Mobile Home /Lottery Credit	\$4,414.03	\$2,265.48	\$3,000.00	12,311.40	12,311.40	\$3,000.00
43410	State Shared Revenues	156,905.16	156,905.16	162,240.16	24,336.02	162,240.16	165,647.17
43420	2% Fire Dues	20,000.00	29,722.97	22,000.00	31,549.54	31,549.54	25,000.00
43522	Public Safety- Water Patrol	0.00	10,199.22	8,000.00	8,486.20	8,486.20	3,000.00
43531	General Transport Aid	105,368.36	105,341.02	105,368.36	85,548.66	105,368.36	117,490.74
43545	Recycling Aid	3,754.42	3,751.94	3,700.00	3,752.15	3,752.15	3,700.00
43555	Personal Property Aid DOR (new May 2019)	3,210.33	4,649.97	4,649.97	4,649.97	4,649.97	4,649.97
43565	Video Service Provider Aid (new 2020)	6,804.80	6,804.80	6,804.80	6,804.80	6,804.80	6,804.80
43610	Municipal Services Aid - Southern Center	70,000.00	44,731.85	40,000.00	60,118.20	60,118.20	56,562.34
43620	DNR Aid in Lieu of Taxes	665.01	665.01	665.01	665.01	665.01	665.01
43650	FC/Mgd Forest- Town Share	21.60	17.28	17.28	17.28	17.28	17.28
43660	January PILT s70.114	187.64	185.69	185.69	185.69	185.69	185.69
436900	Exempt Computer Aids	80.02	80.02	80.02	80.02	80.02	80.02
44110	Liquor Licenses	7,500.00	8315.09	7,200.00	9,567.61	9,567.61	8,000.00
44130	Cable Franchise Fee	26,000.00	24488.65	26,000.00	15,158.81	20,212.00	20,000.00
44140	Other Business Licenses/Permits/Operator	850.00	\$3,465.76	1,000.00	1,890.00	1,890.00	1,500.00
44150	Short Term Rental License	3,000.00	4,000.00	3,500.00	1,750.00	1,750.00	1,500.00
44210	Dogs/Kennel Fees	1,000.00	1,570.00	1,000.00	1,420.00	1,000.00	1,000.00
44230	Firework Permits	170.00	170.00	170.00	235.00	170.00	170.00
44240	Special Event Permit	100.00	200.00	500.00	2,800.00	2,800.00	2,000.00
44300	Building Permit & Fees- Other	0.00	939.76	0.00	0.00	0.00	0.00
44310	Building Permit Fees	\$60,000.00	46,602.86	\$40,000.00	32,267.04	43,023.00	\$43,000.00
44330	Culvert/Street Fees	\$1,000.00	2,200.00	\$800.00	7,200.00	5,000.00	\$2,000.00
44340	Engineering Reviews	\$0.00	-2,655.00	\$0.00	-1,570.02	0.00	\$0.00
44400	Total Plan Commission Consulting Fees	\$1,500.00	2,250.00	\$1,500.00	\$3,175.00	3,500.00	\$2,250.00

ACCOUNT	DESCRIPTION	AUDITED 2025 ACTUAL		2026 BUDGET	ACTUAL Through 9.30.2026	Estimated 2026 End	2027 BUDGET
		2025 BUDGET	YEAR END				
45110	Ord. Violations- Water Patrol	\$2,000.00	1,372.80	\$400.00	\$455.00	\$725.60	\$0.00
45120	Ord. Violations- Racine County	30,000.00	40,580.15	30,000.00	21,180.16	27,000.00	27,000.00
45140	Court Fines Paid to ST/CO	-9,000.00	-11,015.53	-9,000.00	-6,025.06	-8,000.00	-8,000.00
46220	Public Safety- Fire/Brighton/Pis	60,000.00	63,878.28	65,000.00	64,849.85	64,849.85	66,146.85
46230	WI Veterans Grant	73,071.00	72,169.00	70,000.00	0.00	0.00	0.00
46240	Gateway Fire Dept Funds	33,750.00	33,187.53	33,750.00	25,312.50	33,750.00	33,750.00
46250	EMS Rescue Call Income	210,000.00	289,138.27	250,000.00	227,606.77	260,000.00	250,000.00
46750	Rec-Boat Launch Fees	2,300.00	4,296.59	3,800.00	3,477.55	3,500.00	3,500.00
48050	Sale of Town Property	0.00	0.00	0.00	297.50	297.50	0.00
48110	Interest Income- Bank & IRS	9,000.00	30,667.28	15,000.00	19,337.01	20,000.00	17,000.00
48200	Hall Rent/Other Rent	500.00	900.00	500.00	100.00	100.00	300.00
48300	Administrative Reimbursement- ELSUD	5,500.00	3,783.45	5,500.00	11,135.02	11,135.02	3,000.00
484400	Insurance Recovery	0.00	0.00	0.00	0.00	0.00	0.00
48500	Special Assessment Requests	1,500.00	1,960.00	1,500.00	1,295.00	1,500.00	1,500.00
48900	Miscellaneous Revenues	250.00	147.16	250.00	2,889.14	2,889.14	250.00
TOTAL INCOME		1,438,346.37	1,552,737.47	1,488,110.93	1,235,627.54	1,457,423.79	1,421,988.87

ACCOUNT	DESCRIPTION	AUDITED 2025 ACTUAL		2026 BUDGET	ACTUAL Through 9.30.2026	Estimated 2026 End	2027 BUDGET
		2025 BUDGET	YEAR END				
EXPENDITURES							
51110	Town Board Salaries	18,267.76	18,267.68	18,267.76	13,700.76	18,267.68	18,267.68
51120	Town Board FICA 7.65%	1,397.48	1,048.11	1,397.48	349.37	1,397.48	1,397.48
51130	Town Board Expense	2,000.00	3,262.30	2,000.00	3,232.16	3,232.16	3,200.00
51140	Town Board Storm Water Commission	0.00	0.00	0.00	0.00	0.00	0.00
51210	Judicial Salaries & Wages	5,940.00	4,856.49	5,940.00	2,916.22	5,940.00	5,940.00
51220	Judicial FICA 7.65%	454.41	453.33	454.41	766.83	454.41	454.41
51230	Judicial Expense	2,415.00	1,649.67	2,415.00	1,003.51	2,415.00	2,415.00
51300	Legal Fees/Attorney	5,000.00	7,155.00	5,000.00	3,690.00	5,000.00	5,000.00
51410	Wages - Clerk & Deputy Clerk	98,734.65	94,695.93	136,190.08	94,925.89	136,190.08	141,190.08
51420	Gen Admin. FICA 7.65%	7,553.20	6,669.29	10,418.54	6,457.64	10,418.54	10,418.54
51430	Insurance (Health/Life)	35,000.00	34,595.55	35,000.00	29,928.15	39,904.20	40,000.00
51440	Gen Admin Equipment	1,000.00	900.00	1,000.00	0.00	0.00	0.00
51450	Gen Admin Expenses (postage and website)	9,000.00	12,557.97	10,000.00	13,306.20	15,000.00	14,000.00
51460	Gen Admin Election Costs	4,500.00	8,631.93	14,000.00	4,389.41	14,000.00	14,000.00
51470	WRS Clerk & Deputy 7.2%	6,776.25	6,581.30	9,805.00	6,829.96	9,805.00	9,805.00
51540	Fin Adm Audit & Expenses	8,657.00	13,208.00	9,600.00	6,628.00	6,628.00	9,000.00
51550	Fin Adm/Assessor/BORs/Revals (Magnan 2025 contract)	18,352.56	18,513.37	49,500.00	38,400.67	51,200.89	24,000.00
51560	Fin Adm/ Tax Bill Prep	2,000.00	2,814.38	3,000.00	4,565.06	4,565.06	5,000.00
51570	Fin Adm- Banking/Returned Check	2,000.00	1,969.87	2,000.00	1,314.10	1,750.00	1,750.00
51630	General Buildings Expense	27,000.00	25,733.27	27,000.00	20,078.29	26,771.05	27,000.00
51938	Insurance Other	36,000.00	40,184.80	40,000.00	47,431.24	47,431.24	50,000.00
52110	Law Enforcement Racine Cty Expense	8,000.00	8,616.65	9,219.50	6,973.03	9,297.37	9,297.37
52120	Law Enforcement Water Patrol Wages	30,000.00	28,040.75	15,000.00	6,352.00	6,352.00	25,000.00
52130	Law Enforcement Water Patrol FICA 7.65%	2,295.00	2,068.62	1,147.50	414.62	414.62	1,912.50
52140	Law Enforcement Water Patrol Expense	2,000.00	9,020.66	6,500.00	5,560.77	6,000.00	5,000.00
52150	Law Enf- Water Patrol Equipment (pier/buoys)	20,000.00	10,413.69	5,000.00	0.00	2,750.00	2,750.00

ACCOUNT	DESCRIPTION	AUDITED 2025 ACTUAL		2026 BUDGET	ACTUAL Through 9.30.2026	Estimated 2026 End	
		2025 BUDGET	YEAR END				
52210	Fire Department Wages - Officers only	146,000.00	18,000.00	16,000.00	12,400.00	17,000.00	17,000.00
52210A	FD EMS Wages			168,300.00			300,000.00
52211	Fire Department FICA 7.65%	11,169.00	918.01	1,224.00	627.30	1,300.50	22,950.00
52212	Fire Department Insurances Equipment/Building	22,000.00	34,931.47	36,000.00	36,920.66	36,920.66	40,000.00
52214	WRS Fire Department	16,000.00	45,820.22	41,000.00	37,090.81	49,454.41	50,000.00
52215	Fire Department Bonuses	45,000.00	44,985.46	45,000.00	45,000.00	45,000.00	45,000.00
52217	Fire Department Generic Expenses	6,000.00	3,417.17	2,500.00	3,149.28	3,500.00	3,500.00
52218	Fire/EMS Gear Replacement	16,000.00	12,569.62	10,000.00	731.99	2,000.00	15,000.00
52219	Fire Department Memberships	2,800.00	2,538.56	2,800.00	2,802.92	2,802.92	3,000.00
52220	Fire Department Building Expense- (Parking lot)	98,000.00	31,078.69	5,000.00	12,134.64	12,134.64	12,000.00
52230	Fire Department Recruitment	1,000.00	2,954.47	500.00	0.00	0.00	0.00
52240	Fire Department Trainings	2,000.00	1,552.74	2,000.00	27.93	1,000.00	1,000.00
52250	Fire Department Utilities	30,000.00	27,919.07	30,000.00	22,409.06	29,878.75	30,000.00
52260	Fire Department 2% Inspections	15,000.00	10,884.79	5,000.00	6,450.03	6,450.03	6,500.00
52260A	WRS 2% Fire Dues (EMS)	14,000.00	0.00	0.00	0.00	0.00	0.00
52270	Fire Department Fuel for Vehicles	18,000.00	13,507.29	18,000.00	11,076.30	18,000.00	20,000.00
52292	Fire Department Equipment Maintenance	20,000.00	18,982.35	15,000.00	9,742.73	15,000.00	15,000.00
52293	Fire Department Electronics (2017 10 Install Purchase)	10,000.00	9,417.10	5,583.99	7,447.91	7,447.91	8,000.00
52294	Fire Department - Lawsuit Expense- Engine	0.00	-37,524.01	10,000.00	0.00	0.00	0.00
52294A	Fire Department - Engine		0.00	248,476.74	1,146,319.96	1,146,319.96	0.00
52295	Fire Department Ladder Truck Ug/Yorkville*	0.00	0.00	2,513.80	2,511.12	2,511.12	2,734.59
52296	Fire Department- Racine County Radios*	0.00	0.00	15,000.00	0.00	0.00	15,000.00
52398	Fire Dept/ WIVA (used to cover payroll)	0.00	0.00	0.00	0.00	0.00	0.00
52399	Fire Dept/Gateway Funds (used to cover payroll)	0.00	356.99	0.00	5,583.99	5,583.99	5,583.99
	Fire Dept Building/Grounds Maintenance						6,500.00
52301	EMS Wages	294,465.00	445,618.59	392,700.00	365,596.19	487,461.59	300,000.00
52302	EMS FICA	29,446.50	31,323.56	42,916.50	24,508.84	37,290.81	22,950.00
52303A	EMS Health Insurance	54,476.03	32,315.44	50,000.00	26,667.05	35,556.07	17,778.35
52303B	EMS Life Insurance	1,000.00	623.57	750.00	483.30	644.40	700.00
52304	EMS Gear Replacement	0.00	0.00	2,500.00	0.00	0.00	0.00
52305	EMS Legal Fees - Union	0.00	16,484.70	2,000.00	30,590.53	40,787.38	25,000.00
52306A	EMS Equipment & Supplies	45,000.00	22,209.55	26,000.00	18,939.47	25,252.63	26,000.00
52306B	EMS Maintenance	17,000.00	4,475.78	10,000.00	8,114.02	10,000.00	15,000.00
52307	EMS Uniform Allowance (new 2026)	0.00	0.00	0.00	740.01	1,918.62	5,000.00
52393A	EMS Flex Grant Medical Supplies	0.00	634.68	0.00	119.92	119.92	0.00
52393D	EMS Flex Grant Ambulance/Vehicle	0.00	52,441.01	0.00	0.00	0.00	0.00
52394A	EMS FAP/GPR Award Vehicles/Repairs/Upgrade	-2,682.26	6,259.93	2,682.26	0.00	0.00	0.00
52394B	EMS FAP/GPR Award Equipment	0.00	1,776.59	0.00	0.00	0.00	0.00
52394C	EMS FAP/GPR Communcations	0.00	5,093.54	0.00	0.00	0.00	0.00
52394D	EMS FAP/GPR Award Personal Protective Equipment	0.00		0.00	0.00	0.00	0.00
52394E	EMS FAP/GPR Award Training	0.00	911.58	310.72	0.00	0.00	0.00
52394	EMS FAP/GPR Award Other	0.00	-52,199.96	-26,256.64	16,135.75	16,135.75	0.00
52395	EMS FAP/ARPA	0.00	4,082.91	0.00	0.00	0.00	0.00
52410	Inspections Buildings (45% to Norway)(40% SAFEbuilt)	27,000.00	22,681.49	18,000.00	14,172.21	18,896.28	18,000.00

ACCOUNT	DESCRIPTION	AUDITED 2025 ACTUAL		2026 BUDGET	ACTUAL Through 9.30.2026	Estimated 2026 End	
		2025 BUDGET	YEAR END				
53310	Contracted Highway/Street Maintenance	160,000.00	158,333.29	160,000.00	119,999.97	160,000.00	160,000.00
53314	Roads "Building" Maintenance	10,000.00	3,457.45	5,000.00	290.46	500.00	500.00
53315	Roads Tools	1,000.00		500.00	127.03	300.00	500.00
53316	Roads Equipment Expense - General	4,000.00		4,000.00	0.00		0.00
53316A	Parts	3,000.00	2,035.72	3,000.00	7,668.11	7,668.11	7,000.00
53316B	Maintenance	5,000.00	3,434.95	3,000.00	86.19	3,000.00	3,000.00
53317A	Signs	2,000.00	2,234.11	2,000.00	885.30	1,100.00	1,500.00
53317B	Salt	55,000.00	26,680.30	55,000.00	44,731.09	55,000.00	55,000.00
53317C	Gravel/Coldpatch	4,000.00	3,765.39	4,000.00	3,526.21	4,000.00	4,000.00
53317D	Other "TREE REMOVAL"	10,000.00	12,554.00	5,000.00	206.00	1,646.00	5,000.00
53318	Roads Fuel/Oil for Vehicles	14,000.00	7,792.00	14,000.00	7,675.75	12,000.00	14,000.00
53319A	Electric/Natural Gas	200.00	195.97	200.00	141.76	190.00	200.00
53319B	Cell Phone	837.00	881.75	900.00	661.44	884.00	884.00
53322	Roads- Shop Supplies	1,000.00	1,009.65	1,000.00	743.04	1,000.00	800.00
53330	Hwy & Street Construction/Repair	300,000.00	77,181.13	0.00	25,952.50	34,952.00	426,099.29
53420	Street Lighting	10,207.56	9,859.98	10,200.00	8,446.08	11,261.44	11,500.00
53500	Drainage District Road Assessment	6,000.00	5,483.89	6,000.00	5,834.09	5,834.09	6,000.00
53631	Recycling Waste Disposal	84,870.69	2,644.00	3,000.00	2,521.20	3,361.60	3,362.00
53639	Recycling Expenses - Clean Sweep Event & Yard Waste	2,000.00	4,882.38	4,700.00	1,927.36	2,600.00	3,000.00
53640	Garbage Site Repairs/Solid Waste Disposal	0.00	70,589.50	79,300.00	58,896.21	79,300.00	79,300.00
5480	Dog Control- WI Humane/Jodi Hoffman	3,000.00	5,396.79	4,530.00	1,567.89	2,000.00	1,500.00
55410	Sales Tax 5.1%- Boat Launch Fees (pd a yr late)	150.00	162.29	200.00	200.00	200.00	200.00
55400	Other Recreation Expenses-portable toilet	2,565.00	1,756.64	2,565.00	2,880.00	3,840.00	3,840.00
56900	Other Conservation & Development	0.00	0.00	0.00	2,496.46	2,496.46	0.00
56910	Plan Commission Salaries	1,910.00	3,650.00	1,910.00	1,260.00	1,910.00	1,910.00
56920	Plan Commission FICA 7.65%	146.12	114.75	146.12	74.97	146.12	146.12
56930	Plan Commission Expenses & Consulting (Engineer Hein)	0.00	1,838.98	1,200.00	1,659.74	1,659.74	1,600.00

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		2025 BUDGET	YEAR END				
57240	Capital Outlay - Roads (2020 Truck Last Payment 2026 + 2023 F55C	63,869.68	63,869.68	24,861.00	24,861.00	24,861.00	0.00
57250	Capital Outlay - Roads (2021 Case Tractor/Mower (last pay 2026)	35,926.74	35,926.76	17.25	267.35	267.35	0.00
57000	Capital Outlay- Other		328,594.07	0.00	0.00	0.00	0.00
270100	Debt Service Principal	149,417.13		150,000.00	150,000.00	150,000.00	150,000.00
270200	Debt Interest	12,059.16	7,378.10	12,059.16	0.00	0.00	6,000.00
6560	Payroll Expenses - Other	0.00	8,766.80	2,000.00	4,121.46	4,121.46	2,000.00
656300	Unemployment Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
66900	Reconciliation Discrepancies	0.00	-0.01	0.00	-0.10	-0.10	-0.10
TOTAL EXPENDITURES		2,235,176.66	2,049,421.87	2,181,645.17	2,667,416.36	3,077,652.39	2,424,836.30
CASH ON HAND (as of 9.30.2026)		+	\$301,005.22				
Fire Assessment Special Assesemnt Acct		+	\$142,031.99				
12.31.26 EST. REVENUES (still outstanding)		+	\$221,796.25	Garbage Assessment (as of 9/30/26)	\$140,736.55		
12.31.26 EST. REVENUES & CASH		=	\$664,833.46	Garbage Assessment 2027 estimated savings	31,375.00		
12.31.26 EST.EXPENDITURES		-	\$410,236.03				
ESTIMATED YEAR END BALANCE 2026		=	\$254,597.43				
01.01.27 EST. BEGINNING BALANCE		+	\$254,597.43				
2027 BUDGETED REVENUES EXCLUDING LEVY		+	\$875,669.87				
2027 FIRE PROTECTION ASSESSMENT		+	\$668,250.00				
2027 GARBAGE ASSESSMENT		+	\$80,000.00				
Total Available Funds: Before Levy		=	\$1,878,517.30				
2027 BUDGETED PROJECTED EXPENDITURES		-	\$2,424,836.30				
2027 EST. LEVY		=	(\$546,319.00)				
ALLOWABLE LEVY 2027			546,319.00				
LEVY SHORTAGE			\$0.00				
Historial Mill Rates				2026 Assessed Value of Dover (Preliminary) \$	751,250,000.00		
2014 \$2.09				2026 Town Mill Rate Per \$1000	\$0.73		
2015 \$2.10							
2016 \$2.11							
2017 \$2.11							
2018 \$2.11							
2019 \$2.10							
2020 \$2.13							
2021 \$2.17 (assessor error over evaluated new construction)							
2022 \$2.05 (state held money due to assessor error in 2021)							
2023 \$1.43 (reevaluation)							
2024 \$ 1.02 (line item added for fire \$450 and garbage \$150) property value cut off was \$1,000							
2025 \$1.02 (line item added for fire \$400 and garbage \$75) property value cut off is \$5,000.							
2026 \$1.01 (line item added for fire \$450 and garbage \$75) property value cut off is \$5,000.							