

# Town of Perry

## Annual Report

### 2025



Roger Kittleson, Chairman  
Ken Hefty, Supervisor  
Mick Klein Kennedy, Supervisor  
Stephanie Zwettler, Treasurer/Deputy Clerk  
Mary Price, Clerk

[www.perry-wi.gov](http://www.perry-wi.gov)

**TOWN OF PERRY**  
**Annual Report**  
**For the Year Ended December 31, 2025**

	<b>Actual</b>	<b>Budget</b>		<b>Actual</b>
	<b>2025</b>	<b>2025</b>	<b>Difference</b>	<b>2024</b>
<b><u>Revenues</u></b>				
Tax Collections	1,561,360			1,503,832
Payments to Others	<u>1,250,360</u>			<u>1,128,832</u>
<b>Net Town Levy</b>	<b>311,000</b>	<b>311,000</b>	0	<b>375,000</b>
American Rescue Plan Act grant	0	0	0	0
Shared State Revenue	8,084	8,084	0	10,269
Shared State Revenue - Fire Depts.	45,809	45,809	0	42,457
State Transportation Aid	108,840	108,840	0	108,840
Dane Co. Bridge Aid	0	0	0	
Dane Co. TRIP Grant	0	0	0	17,209
Misc. Revenue	36,278	25,720	10,558	42,856
Loan Proceeds	0	13,000	-13,000	125,000
Grants - Friends of Perry Parks	6,000	0	6,000	6,000
Grants - WI DNR Stewardship Fund	0	0	0	5,178
Cell Tower Lease	<u>0</u>	<u>0</u>	<u>0</u>	<u>304,142</u>
<b>Total Revenue</b>	<b>516,011</b>	<b>512,453</b>	3,558	<b>1,036,951</b>
<b><u>Expenditures</u></b>				
<b><u>Highways</u></b>				
Labor	81,902	85,000	-3,098	79,256
Payroll taxes	6,185	6,000	185	6,126
Patrolman Retirement	2,610	2,250	360	2,310
Patrolman Health Reimb. Program	9,848	9,900	-52	8,732
Equipment Lease	0		0	0
Equipment Repair	17,200	2,000	15,200	5,814
Fuel	6,362	15,000	-8,638	11,711
Supplies	4,695	5,000	-305	5,320
Gravel, Salt, Sand	10,221	14,000	-3,779	11,241
Bridge Repair and Replacements	19,865	0	19,865	-582
Road Repairs	49,650	65,000	-15,350	91,210
Garage Repairs	236	1,000	-764	116
Garage Utilities	<u>8,063</u>	<u>8,000</u>	<u>63</u>	<u>6,432</u>
<b>Total Highways</b>	<b>216,837</b>	<b>213,150</b>	3,687	<b>227,686</b>

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	<u>Actual</u> <u>2025</u>	<u>Budget</u> <u>2025</u>	<u>Difference</u>	<u>Actual</u> <u>2024</u>
			0	
			0	
<b><u>Administrative Salaries</u></b>				
Chairman	5,472	4,500	972	5,300
Supervisor #1	4,819	4,000	819	4,355
Supervisor #2	5,009	4,000	1,009	4,400
Clerk	15,708	16,000	-292	15,000
Clerk Retirement	471	400	71	450
Deputy Clerk	15,779	16,000	-221	15,000
Treasurer	17,333	18,000	-667	16,000
Assessor	9,900	9,900	0	9,900
Recycling Attendants	11,025	8,500	2,525	8,427
Election Officials	2,765	3,500	-735	5,743
Land Use Committee	3,150	1,500	1,650	2,040
Building Inspector	4,921	1,000	3,921	5,888
Payroll Taxes	5,709	<u>4,000</u>	<u>1,709</u>	<u>5,218</u>
<b>Total Administrative</b>	<b>102,061</b>	<b>91,300</b>	10,761	<b>97,721</b>
<b><u>General Town</u></b>				
Garbage Removal	11,491	14,000	-2,509	10,885
Recycling Cost	15,820	14,000	1,820	13,633
Fire & EMS	90,404	87,700	2,704	83,341
Fire & EMS Grant			0	
Interoperable Radio System	2,044	2,039	5	1,876
Insurance	19,131	18,000	1,131	17,029
Senior Outreach	5,539	5,539	0	5,362
Street Lights - Daleyville	1,534	1,500	34	1,474
Park Maintenance	1,743	2,000	-257	1,675
Park Improvements - Historic District	0	0	0	0
Town Hall - Utilities	4,140	6,000	-1,860	6,416
Town Hall - Repairs	18	1,000	-982	44
Town Hall - Renovations	<u>561</u>	<u>0</u>	<u>561</u>	<u>369,122</u>
<b>Total General Town</b>	<b>152,425</b>	<b>151,778</b>	647	<b>510,857</b>

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	<u>Actual</u> <u>2025</u>	<u>Budget</u> <u>2025</u>	<u>Difference</u>	<u>Actual</u> <u>2024</u>
<b><u>Administration</u></b>				
Association Dues	2,020	2,000	20	2,064
Legal Fees	330	1,000	-670	2,855
Postage, Printing & Notices	4,927	4,000	927	6,914
Supplies & Other	898	3,000	-2,102	1,232
Website	295	1,000	-705	264
Board Expenses	<u>119</u>	<u>300</u>	<u>-181</u>	<u>0</u>
<b>Total Administration</b>	<b>8,589</b>	<b>11,300</b>	<b>-2,711</b>	<b>13,329</b>
<b><u>Debts &amp; Funds</u></b>				
Principal - Truck and Tractor Loans	0	23,868	-23,868	0
Interest - Truck and Tractor Loans	1,746	7,451	-5,705	249
Principal - Mt. Horeb Fire Dept. bldg	9,525	9,700	-175	9,516
Interest - Mt. Horeb Fire Dept. bldg.	4,290	4,115	175	4,299
Principal - Perry Center Road bridge	13,592	13,839	-247	13,283
Interest - Perry Center Road bridge	<u>2,009</u>	<u>1,762</u>	<u>247</u>	<u>2,318</u>
	31,162	60,735	-29,573	29,665
Principal - Historic District Park	49,623	49,623	0	47,579
Add'l Principal - Historic District Park	6,000	0	6,000	5,500
Interest - Historic District Park	<u>17,493</u>	<u>17,493</u>	<u>0</u>	<u>19,536</u>
Debt Service - Hauge Historic Park	<u>73,116</u>	<u>67,116</u>	<u>6,000</u>	<u>72,615</u>
<b>Total Debt Service</b>	<b>104,278</b>	<b>127,851</b>	<b>-23,573</b>	<b>102,280</b>
<b><u>Capital Expenditures</u></b>				
Equipment Purchased - Truck & Equipment	92,504	13,000	79,504	122,734
Equipment Purchased - Recycling Center	1,095	6,000	-4,905	5,608
Historic District Park Costs	<u>19,392</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Capital Expenditures</b>	<b>112,991</b>	<b>19,000</b>	<b>93,991</b>	<b>128,342</b>
<b>Total Expenditures</b>	<b>697,181</b>	<b>614,379</b>	<b>82,802</b>	<b>1,080,215</b>
<b>Net Change in Cash</b>	<b>-181,170</b>	<b>-101,926</b>	<b>-79,244</b>	<b>-43,264</b>
<b>Cash Balance January 1</b>	<b>158,114</b>	<b>173,536</b>	<b>-15,422</b>	<b>201,378</b>
<b>Cash Balance December 31</b>	<b>-23,056</b>	<b>71,610</b>	<b>-94,666</b>	<b>158,114</b>
<b><u>Beginning Balance</u></b>				
Operations - Peoples Comm. Bank	-49,172	-33,750		120,155
CD - Lake Ridge Bank	207,286	207,286		0
ARPA Grant	<u>0</u>	<u>0</u>		<u>81,223</u>
	158,114	173,536		201,378
Net Change	<u>-181,170</u>	<u>-101,926</u>		<u>-43,264</u>
	-23,056	71,610		158,114
<b><u>Ending Balance</u></b>				
Operations - Peoples Comm. Bank	55,343	71,610		-49,172
Lake Ridge Bank	-78,399	0		207,286
American Rescue Plan Act grant	<u>0</u>	<u>0</u>		<u>0</u>
	-23,056	71,610		158,114

2025 Exhibits and Notes

	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>	<u>Actual</u>	<u>Actual</u>
<b>Miscellaneous Revenues</b>	<b>2025</b>	<b>2025</b>		<b>2024</b>	<b>2023</b>
Ag. Conversion Fees	0	0	0		79
Bridge Inspection Fees	1,200	0	1,200		
Building Inspection Fees	5,790	4,000	1,790	5,462	11,937
Building Permits	330	800	-470	845	1,530
Computer Aid	12	12	0	12	12
Dog Licenses (net)	88	100	-12	87	78
Election Grant	125	0	125		-1,124
Fire Dues	5,075	4,000	1,075	4,357	3,870
Interest Income	12,090	9,000	3,090	20,291	13,797
Liquor License	50	50	0	50	50
Managed Forest	4,542	2,000	2,542	5,319	5,832
Ordinance Citation	0		0	0	700
Personal Property Aid	941	723	218	723	722
Personal Property Tax	683	0	683		
PILT - net revenue	135	150	-15	169	162
Recycling Grant	1,987	1,985	2	1,988	1,985
Recycling Income	237	300	-63	668	364
Refunds and Misc.	0	0	0	195	
Septic Fees - Prior Years	-110	0	-110	24	11
Snowplowing, Gravel, Culverts	991	2,000	-1,009	2,016	2,373
Veterans Graves (net)	-13	0	-13	0	0
Zoning Applications	<u>2,125</u>	<u>600</u>	<u>1,525</u>	<u>650</u>	<u>1,200</u>
	36,278	25,720	10,558	42,856	43,578

**Cash Balances**

The Cash Balance shown on the Annual Financial Report at the end of each year is the amount of Cash carried over to the next year. The actual Cash on Hand at the end of the year is higher due to tax collections in December that apply to the following year. Below is a summary of the actual Cash Balances at year end.

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Cash, per Annual Report - Operations	-23,056	158,780	201,878
Advance Tax Collections	<u>657,156</u>	<u>664,942</u>	<u>455,318</u>
<b>Net Cash Balance</b>	<b>634,100</b>	<b>823,722</b>	<b>657,196</b>
Investment Checking - Peoples Community Bank	55,343	615,836	657,196
Investment Checking - Lake Ridge Bank	<u>578,757</u>	<u>207,286</u>	0
<b>Total Cash</b>	<b>634,100</b>	<b>823,122</b>	<b>657,196</b>

**Debt Summary**

- A. Funding for Town's share of Perry Center Road bridge replacement. The loan bears interest at 1.99% and requires annual principal and interest payments - \$15,600.90 and final payment in 2030.
- B. Funding for Land Aquisition settlements was secured through the Commissioners of Public Lands Trust in 2013. Interest rate - 3.75%.
- C. Interim financing - partial delivery of 2025 Freightliner Truck

<u>Debt Service</u>	<u>Lender</u>	<u>Rate</u>	<u>Due Date</u>	<u>Amount</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance 12/31/2025</u>
2020 Perry Center Rd. bridge	A. Peoples Community Bank	1.99%	12/08/30	140,000	13,592	2,009	73,741
Hauge Historic District Park	B. Commissioners of Public Lands	3.75%	03/15/33	1,175,000	55,623	17,493	410,843
Mount Horeb Fire Dept.	USDA financing	3.25%	04/01/58	302,312	9,525	4,290	254,723
2025 Freightliner Truck & snowplow	C. Peoples Community Bank	5.99%	01/24/25	<u>125,000</u>	0	<u>1,747</u>	<u>125,000</u>
<b>Total</b>				<b>1,742,312</b>	<b>78,740</b>	<b>25,539</b>	<b>864,307</b>

<u>Hauge Historic District Park</u>	<u>Total</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2002-2022</u>
Legal fees	317,443	19,393	0	0	298,050
Other costs - parcels, professional fees, etc.	<u>1,395,126</u>	0	0	0	<u>1,395,126</u>
	1,712,569	19,393	0	0	1,693,176
Grants received	<u>594,017</u>	<u>6,000</u>	<u>6,000</u>	<u>5,000</u>	<u>583,017</u>
Net Cost	1,118,552	13,393	-6,000	-5,000	1,110,159

**Mill Rates**

The Town, County and State mill rates apply to the per thousand assessed values on all property in the Town. The school mill rates apply only to those properties in the Town within that school district. The MATC school district includes the school districts of Mt. Horeb and New Glarus. The Southwest Voc-Tech District includes the Pecatonica school district.

	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>% Change</u>
Town	2.725194	3.346051	-0.620857	-18.55%
County	3.797562	3.569496	0.228066	6.39%
State	0	0	0	0.00%
Mt. Horeb Schools	10.54146	9.319709	1.221751	13.11%
New Glarus Schools	12.54403	11.445672	1.098358	9.60%
Pecatonica Schools	12.36339	12.370995	-0.007605	-0.06%
Madison Technical College	0.809421	0.756020	0.053401	7.06%
Southwest Wisc. Technical College	1.101278	1.064190	0.037088	3.49%

Mill Rates, cont.

	<u>Mt. Horeb School District</u>	<u>New Glarus School District</u>	<u>Pecatonica School District</u>
Schools	10.541460	Schools 12.544030	Schools 12.36339
MATC	<u>0.809421</u>	MATC <u>0.809421</u>	SWVT <u>1.101278</u>
sub-total	11.350881	sub-total 13.353451	sub-total 13.464668
Town	2.725194	Town 2.725194	Town 2.725194
County	3.797562	County 3.797562	County 3.797562
State	<u>0</u>	State <u>0</u>	State <u>0</u>
<b>Total</b>	17.873637	19.876207	<b>Total</b> 19.987424

Assessed Valuation

Assessed Value

Town Mill Rates

2002	33,572,900	5.86783
Revaluation - 2003	48,381,600	4.07179
2004	50,001,100	3.93984
2005	50,803,400	3.87762
2006	50,965,800	3.85847
2007	51,856,300	3.81408
2008	56,075,900	3.82011
Revaluation - 2009	82,719,500	2.50868
2010	82,760,800	2.69040
2011	82,606,400	2.69800
2012	83,003,800	2.75818
2013	84,042,400	3.26875
2014	84,524,300	3.41262
2015	82,617,300	3.74891
2016	82,607,100	3.85095
2017	83,067,200	3.90858
2018	83,380,700	4.27976
2019	84,202,700	4.24151
2020	86,851,100	4.43287
2021	87,169,900	4.41648
Revaluation - 2022	111,385,100	3.16829
2023	112,072,400	3.25706
2024	114,120,300	3.34605
Revaluation - 2025	151,390,000	2.72519