| Account Number | Title | 2026-26 Current year Budget | 2027 Projected Budget |
|---|---|---|---|
| 100-11310 | Town Hall Building Project | 0.00 | 0.00 |
| | | | |
| **REVENUES** | | | |
| | | | |
| **GENERAL TAXES** | | | |
| 100-41-4100-000 | TAXES | 0.00 | 0.00 |
| 100-41-4110-000 | Tax Collections | 0.00 | 0.00 |
| 100-41-4112-000 | TOWN PORTION PROPERTY TAXES | 1,358,945.33 | 1,375,185.00 |
| 100-41-4113-000 | INT/DELINQ PERS PROP TAX | 0.00 | 0.00 |
| 100-41-4114-000 | STATE PROPERTY TAX CREDIT | 0.00 | 0.00 |
| 100-41-4116-000 | OMITTED TAXES | 0.00 | 0.00 |
| 100-41-4117-000 | COUNTY/LAND USE VALUE | 0.00 | 0.00 |
| 100-41-4130-000 | AIDS IN LIEU OF TAXES | 350.00 | 0.00 |
| 100-41-4132-000 | TAXES FROM OTHER TAX EXEMPT | 0.00 | 0.00 |
| **Total GENERAL TAXES:** | | **1,359,295.33** | **1,375,185.00** |
| | | | |
| **INTERGOVERNMENTAL REVENUES** | | | |
| 100-43-4100-000 | STATE SHARED REVENUES | 156,095.88 | 156,095.88 |
| 100-43-4300-000 | INTERGOVERNMENTAL REVENUES | 0.00 | 0.00 |
| 100-43-4330-000 | Personal Property Tax Aid | 0.00 | 0.00 |
| 100-43-4340-000 | STATE SHARED TAXES | 0.00 | 0.00 |
| 100-43-4342-000 | STATE FIRE INSURANCE | 0.00 | 0.00 |
| 100-43-4350-000 | STATE GRANTS | 1,203.40 | 1,203.40 |
| 100-43-4351-000 | STATE GRANT/LAW ENFORCEMENT | 1,920.00 | 1,920.00 |
| 100-43-4352-000 | STATE GRANT/WATER PATROL | 8,637.32 | 8,937.00 |
| 100-43-4353-000 | STATE GRANT/LOCAL TRANS. AID | 268,694.45 | 300,602.65 |
| 100-43-4354-000 | STATE GRANT/RECYCLING | 14,820.00 | 14,820.00 |
| 100-43-4355-000 | TRIP Grant | 0.00 | 17,039.71 |
| 100-43-4357-000 | STATE GRANT/PARKS | 0.00 | 0.00 |
| 100-43-4358-000 | STATE/COMPUTER AIDS | 80.02 | 80.02 |
| 100-43-4360-000 | OTHER STATE PAYMENTS | 0.00 | 12,999.08 |
| 100-43-4362-000 | PILT/STATE CONSERVATION | 15,895.70 | 16,000.00 |
| 100-43-4365-000 | STATE/FOREST CROP & MGD FOREST | 125.40 | 125.40 |
| 100-43-4368-000 | STATE GRANT - EMERGENCY MGMT | 0.00 | 0.00 |
| 100-43-4380-000 | FEDERAL - EMERGENCY MGMT | 0.00 | 0.00 |
| **Total INTERGOVERNMENTAL REVENUES:** | | **467,472.17** | **529,823.14** |
| | | | |
| **LICENSES & PERMITS** | | | |
| 100-44-4410-000 | BUSINESS & OCCUPATIONAL LIC. | 0.00 | 0.00 |
| 100-44-4411-000 | LIQUOR/OPERATOR/CIG. LICENSES | 4,200.00 | 4,200.00 |
| 100-44-4412-000 | CABLE TV LICENSE | 37,309.00 | 37,309.00 |
| 100-44-4421-000 | DOG LICENSES | 300.00 | 300.00 |
| 100-44-4430-000 | BUILDING PERMITS/INSPECT FEE | 80,000.00 | 90,000.00 |
| 100-44-4440-000 | PLANNING COMMISSION FEES | 5,700.00 | 6,000.00 |
| 100-44-4490-000 | OTHER REGULATORY PERMITS/FEES | 200.00 | 200.00 |
| 100-44-4492-000 | CULVERT PERMIT/STREET OPENING | 3,000.00 | 3,000.00 |
| 100-44-4494-000 | SLUDGE SPREADING PERMIT FEE | 0.00 | 50.00 |
| 100-44-4495-000 | SPECIAL EVENTS PERMIT FEE | 1,000.00 | 1,000.00 |
| **Total LICENSES & PERMITS:** | | **131,709.00** | **142,059.00** |
| | | | |
| **FINES, FORFEITURES & PENALTIES** | | | |
| 100-45-4500-000 | FINES, FORFEITURES & PENALTIES | 0.00 | 0.00 |
| 100-45-4511-000 | COURT PENALTIES (RECEIPTS) | 100,000.00 | 125,000.00 |
| **Total FINES, FORFEITURES & PENALTIES:** | | **100,000.00** | **125,000.00** |
| | | | |
| **PUBLIC CHARGES FOR SERVICES** | | | |
| 100-46-4610-000 | GENERAL GOVERNMENT | 3,500.00 | 3,500.00 |
| 100-46-4620-000 | PUBLIC SAFETY | 400.00 | 400.00 |
| 100-46-4621-000 | POLICE REPORTS | 600.00 | 100.00 |
| 100-46-4631-000 | SNOW PLOWING/PRIVATE ROADS | 17,588.16 | 22,717.76 |
| 100-46-4642-000 | REFUSE & GARBAGE COLLECTION | 482,554.80 | 500,891.88 |
| 100-46-4670-000 | CULTURE, RECREATION & EDUCATIN | 0.00 | 0.00 |
| 100-46-4672-000 | PARKS/USER FEES | 0.00 | 3,000.00 |
| 100-46-4674-000 | BOAT LAUNCH USER FEES | 55,000.00 | 55,000.00 |

| Account Number | Title | 2026-26 Current year Budget | 2027 Projected Budget |
|---|---|---|---|
| **Total PUBLIC CHARGES FOR SERVICES:** | | **559,642.96** | **585,609.64** |
| | | | |
| **INTERGOVERNMENTAL CHARGES** | | | |
| 100-47-4700-000 | INTERGOVERNMENTAL CHARGES | 0.00 | 0.00 |
| 100-47-4740-000 | LOCAL GOVERNMENTS | 0.00 | 0.00 |
| 100-47-4741-000 | SERVICES TO SANITARY #2 | 4,500.00 | 4,500.00 |
| 100-47-4742-000 | SERVICES TO SANITARY #3 | 3,000.00 | 3,000.00 |
| **Total INTERGOVERNMENTAL CHARGES:** | | **7,500.00** | **7,500.00** |
| | | | |
| **MISC REVENUE/RESERVE FUNDS** | | | |
| 100-48-4800-000 | MISC REVENUE/RESERVE FUNDS | 1,000.00 | 0.00 |
| 100-48-4808-000 | Interest/ Town Hall Blding | 2,882.00 | 0.00 |
| 100-48-4809-000 | INTEREST/LGIP#6 DESIGNTD FUNDS | 12,533.00 | 0.00 |
| 100-48-4811-000 | INTEREST/GENERAL INVESTMENT | 29,989.00 | 25,000.00 |
| 100-48-4812-000 | INTEREST/TAX INVESTMENT | 37,204.00 | 35,000.00 |
| 100-48-4814-000 | INTEREST/PARK | 3.00 | 3.00 |
| 100-48-4815-000 | INTEREST/DESIGNATED FUND | 5,226.00 | 5,000.00 |
| 100-48-4816-000 | INTEREST/LGIP#3 GENL INVESTMNT | 1,700.00 | 0.00 |
| 100-48-4817-000 | INTEREST/LGIP#4 EQUIP REPLACMT | 884.00 | 0.00 |
| 100-48-4818-000 | INTEREST/MUNICIPAL FACILITIES | 0.00 | 0.00 |
| 100-48-4819-000 | INTEREST/PUBLIC FACILITIES | 0.00 | 0.00 |
| 100-48-4820-000 | INTEREST/LANDFILL | 35,623.00 | 25,000.00 |
| 100-48-4821-000 | INTEREST/GENL CHECKING | 3,838.00 | 5,000.00 |
| 100-48-4823-000 | INTEREST/MUNICIPAL COURT | 2.25 | 2.25 |
| 100-48-4824-000 | INTEREST/LGIP#7 EMERGENCY SERV | 514.00 | 0.00 |
| 100-48-4831-000 | SALE OF OTHER EQUIP & PROPERTY | 0.00 | 0.00 |
| 100-48-4835-000 | TRANFER TO GENERAL FUND | 222,558.00 | 0.00 |
| 100-48-4840-000 | INSURANCE RECOVERIES | 0.00 | 0.00 |
| 100-48-4850-000 | DONATION/CONTRIBUTION TAXPAYER | 50,000.00 | 50,000.00 |
| **Total MISC REVENUE/RESERVE FUNDS:** | | **403,956.25** | **145,005.25** |
| | | | |
| **OTHER FINANCING SOURCES** | | | |
| 100-49-4901-000 | IMPACT FEE/PARKS | 0.00 | 0.00 |
| 100-49-4903-000 | IMPACT FEE/PUBLIC FACILITY | 0.00 | 0.00 |
| 100-49-4906-000 | POLICE FACILITIES | 0.00 | 0.00 |
| 100-49-4910-000 | LOAN/NEW ROAD CONSTRUCTION (2026) OpEx loan (2027) | 2,183,267.00 | 450,472.70 |
| 100-49-4911-000 | REFUNDABLE BUILDING BONDS | 0.00 | 0.00 |
| 100-49-4912-000 | LOAN/FIRETRUCK | 0.00 | 0.00 |
| 100-49-4998-000 | FROM DESIGNATED FUNDS | 0.00 | 0.00 |
| 100-49-4999-000 | FUND BALANCE APPLIED/SURPLUS | 124,656.74 | 0.00 |
| **Total OTHER FINANCING SOURCES:** | | **2,307,923.74** | **450,472.70** |
| | | | |
| **Total General Fund Revenue:** | | 5,337,499.45 | 3,360,654.73 |
| | | | |
| | | | |
| **EXPENDITURES** | | | |
| | | | |
| **DEPARTMENT: 5110** | | | |
| 100-51-5110-000 | Payments to overlying district | 0.00 | 0.00 |
| **Total DEPARTMENT: 5110:** | | **0.00** | **0.00** |
| | | | |
| **TOWN BOARD** | | | |
| 100-51-5111-000 | BUDGET | 0.00 | 0.00 |
| 100-51-5111-110 | SALARIED WAGES | 37,000.00 | 37,000.00 |
| 100-51-5111-151 | EMPLOYER SS & MEDICARE | 2,830.50 | 2,830.50 |
| 100-51-5111-154 | LIFE INSURANCE | 532.61 | 800.00 |
| 100-51-5111-312 | OFFICE SUPPLIES | 1,100.00 | 1,100.00 |
| 100-51-5111-313 | POSTAGE | 0.00 | 0.00 |
| 100-51-5111-320 | SUBSCRIPTIONS & DUES | 4,000.00 | 4,000.00 |
| 100-51-5111-321 | PUBLICATION PRINTING FEE | 4,600.00 | 1,000.00 |
| 100-51-5111-330 | SEMINAR FEES | 500.00 | 500.00 |
| 100-51-5111-331 | SEMINAR-TRAVEL & LODGING | 500.00 | 500.00 |
| 100-51-5111-340 | OPERATING SUPPLIES | 0.00 | 0.00 |
| 100-51-5111-390 | TOWN BOARD - SPECIAL PROJECTS | 0.00 | 0.00 |

| Account Number | Title | 2026-26 Current year Budget | 2027 Projected Budget |
|---|---|---|---|
| 100-51-5111-391 | FUEL/REIMBURSEMENT | 0.00 | 0.00 |
| **Total TOWN BOARD:** | | **51,063.11** | **47,730.50** |
| | | | |
| **JUDICIAL - Judge** | | | |
| 100-51-5120-000 | BUDGET | 0.00 | 0.00 |
| 100-51-5120-110 | SALARIED WAGES | 7,500.00 | 7,500.00 |
| 100-51-5120-151 | EMPLOYER SS & MEDICARE | 573.75 | 573.75 |
| 100-51-5120-311 | OFFICE EQUIPMENT | 402.00 | 402.00 |
| 100-51-5120-312 | OFFICE SUPPLIES | 6,000.00 | 6,000.00 |
| 100-51-5120-313 | POSTAGE | 500.00 | 500.00 |
| 100-51-5120-320 | SUBSCRIPTIONS & DUES | 200.00 | 200.00 |
| 100-51-5120-330 | SEMINAR FEES | 800.00 | 800.00 |
| 100-51-5120-331 | SEMINAR-TRAVEL & LODGING | 600.00 | 600.00 |
| **Total JUDICIAL:** | | **16,575.75** | **16,575.75** |
| | | | |
| **LEGAL Town Attorney** | | | |
| 100-51-5130-000 | BUDGET | 0.00 | 0.00 |
| 100-51-5130-901 | GENERAL TOWN MATTERS | 36,000.00 | 45,000.00 |
| 100-51-5130-905 | TRAFFIC | 24,000.00 | 24,000.00 |
| 100-51-5130-906 | PLANNING/ZONING | 2,000.00 | 2,000.00 |
| 100-51-5130-911 | JOINT TOWN/VILLAGE ISSUES | 3,000.00 | 3,000.00 |
| **Total LEGAL:** | | **65,000.00** | **74,000.00** |
| | | | |
| **Clerk of Court - PC SECRETARY** | | | |
| 100-51-5140-000 | BUDGET | 0.00 | 0.00 |
| 100-51-5140-110 | SALARIED WAGES | 58,178.48 | 59,632.94 |
| 100-51-5140-120 | HOURLY WAGES | 0.00 | 0.00 |
| 100-51-5140-151 | EMPLOYER SS & MEDICARE | 4,450.66 | 4,561.92 |
| 100-51-5140-152 | RETIREMENT | 4,188.85 | 4,323.92 |
| 100-51-5140-154 | HEALTH & LIFE INSURANCE | 73.44 | 38,104.92 |
| 100-51-5140-312 | OFFICE SUPPLIES | 0.00 | 0.00 |
| 100-51-5140-313 | POSTAGE | 0.00 | 0.00 |
| 100-51-5140-320 | Subscriptions & Dues | 55.00 | 55.00 |
| 100-51-5140-330 | SEMINAR FEES | 355.00 | 355.00 |
| 100-51-5140-331 | SEMINAR-TRAVEL & LODGING | 500.00 | 500.00 |
| **Total Clerk of Court - PC SECRETARY:** | | **67,801.43** | **107,533.70** |
| | | | |
| **AUDITOR** | | | |
| 100-51-5141-000 | BUDGET | 0.00 | 0.00 |
| 100-51-5141-210 | AUDITOR | 21,000.00 | 23,000.00 |
| **Total AUDITOR:** | | **21,000.00** | **23,000.00** |
| | | | |
| **CLERK** | | | |
| 100-51-5142-000 | BUDGET | 0.00 | 0.00 |
| 100-51-5142-110 | SALARIED WAGES | 74,690.48 | 50,750.00 |
| 100-51-5142-151 | EMPLOYER SS & MEDICARE | 5,713.83 | 3,882.38 |
| 100-51-5142-152 | RETIREMENT | 5,377.71 | 3,679.38 |
| 100-51-5142-154 | HEALTH & LIFE INSURANCE | 32,726.28 | 38,066.28 |
| 100-51-5142-311 | OFFICE EQUIPMENT | 3,500.00 | 3,500.00 |
| 100-51-5142-312 | OFFICE SUPPLIES | 3,500.00 | 3,500.00 |
| 100-51-5142-313 | POSTAGE | 3,000.00 | 3,000.00 |
| 100-51-5142-320 | SUBSCRIPTIONS & DUES | 135.00 | 135.00 |
| 100-51-5142-330 | EDUCATION | 850.00 | 850.00 |
| 100-51-5142-331 | EDUCATION-LODGING & MILEAGE | 2,500.00 | 2,500.00 |
| 100-51-5142-390 | OTHER EXPENSES | 1,000.00 | 1,000.00 |
| **Total CLERK:** | | **132,993.30** | **110,863.04** |
| | | | |
| **ELECTIONS** | | | |
| 100-51-5144-000 | BUDGET | 0.00 | 0.00 |
| 100-51-5144-120 | HOURLY WAGES | 8,000.00 | 4,000.00 |
| 100-51-5144-151 | EMPLOYER SS & MEDICARE | 612.00 | |
| 100-51-5144-312 | OFFICE SUPPLIES | 4,200.00 | 2,100.00 |
| 100-51-5144-313 | ELECTION POSTAGE | 0.00 | 350.00 |
| 100-51-5144-321 | PUBLICATION PRINTING FEE | 500.00 | 250.00 |
| 100-51-5144-392 | EQUIPMENT | 800.00 | 800.00 |

| Account Number | Title | 2026-26 Current year Budget | 2027 Projected Budget |
|---|---|---|---|
| **Total ELECTIONS:** | | **14,112.00** | **7,500.00** |
| | | | |
| **COMPUTER** | | | |
| 100-51-5145-000 | BUDGET | 0.00 | 0.00 |
| 100-51-5145-240 | REPAIR & MAINTENANCE | 6,000.00 | 6,000.00 |
| 100-51-5145-290 | OTHER CONTRACTUAL SERVICES | 7,100.00 | 7,100.00 |
| 100-51-5145-311 | EQUIPMENT | 6,500.00 | xx |
| 100-51-5145-315 | GASB 34 IMPLEMENTATION | 0.00 | xx |
| **Total COMPUTER:** | | **19,600.00** | **13,100.00** |
| | | | |
| **TREASURER** | | | |
| 100-51-5151-110 | Salaried Wages | 61,389.62 | 62,924.36 |
| 100-51-5151-151 | EMPLOYER SS & MEDICARE | 4,696.31 | 4,813.71 |
| 100-51-5151-152 | RETIREMENT | 4,420.05 | 4,562.02 |
| 100-51-5151-154 | HEALTH & LIFE INSURANCE | 32,683.56 | 38,388.84 |
| 100-51-5151-320 | SUBSCRIPTIONS & DUES | 135.00 | 135.00 |
| 100-51-5151-330 | EDUCATION & MILEAGE | 800.00 | 2,800.00 |
| 100-51-5151-331 | EDUCATION - MILEAGE & LODGING | 2,500.00 | 2,500.00 |
| **Total TREASURER:** | | **106,624.54** | **116,123.93** |
| | | | |
| **TREASURY - taxes/tax bills** | | | |
| 100-51-5152-311 | OFFICE EQUIPMENT | 1,206.00 | 1,206.00 |
| 100-51-5152-312 | OFFICE SUPPLIES | 250.00 | 0.00 |
| 100-51-5152-313 | POSTAGE | 2,800.00 | 3,000.00 |
| 100-51-5152-390 | OTHER EXPENSES | 0.00 | 0.00 |
| **Total TREASURY:** | | **4,256.00** | **4,206.00** |
| | | | |
| **ASSESSMENT OF PROPERTY** | | | |
| 100-51-5153-000 | BUDGET | 0.00 | 0.00 |
| 100-51-5153-210 | PROFESSIONAL SERVICES | 26,250.00 | 26,500.00 |
| **Total ASSESSMENT OF PROPERTY:** | | **26,250.00** | **26,500.00** |
| | | | |
| **Admin Office** | | | |
| 100-51-5154-120 | Hourly Wages | 0.00 | 10,000.00 |
| 100-51-5154-151 | EMPLOYER SS & MEDICARE | 0.00 | 765.00 |
| 100-51-5154-332 | MILEAGE REIMBURSEMENT | 0.00 | xx |
| **Total ASSESSMENT OF PROPERTY:** | | **0.00** | **10,765.00** |
| | | | |
| **TOWN HALL BUILDING** | | | |
| 100-51-5160-000 | BUDGET | 0.00 | 0.00 |
| 100-51-5160-110 | SALARIED WAGES - ADMINISTRATOR | 18,500.00 | 0.00 |
| 100-51-5160-151 | EMPLOYER SS & MEDICARE | 2,029.86 | 0.00 |
| 100-51-5160-221 | ELECTRIC UTILITY | 4,000.00 | 4,000.00 |
| 100-51-5160-222 | GAS UTILITY | 2,000.00 | 2,000.00 |
| 100-51-5160-223 | TELEPHONE UTILITY | 3,000.00 | 3,000.00 |
| 100-51-5160-340 | OPERATING SUPPLIES | 5,000.00 | 1,000.00 |
| 100-51-5160-350 | MAINTENANCE & REPAIRS | 5,000.00 | 17,736.00 |
| 100-51-5160-360 | Town Hall Building Project | 90,000.00 | xx |
| **Total TOWN HALL BUILDING:** | | **129,529.86** | **27,736.00** |
| | | | |
| **NONDEPT INSURANCE/BOND** | | | |
| 100-51-5193-000 | BUDGET | 0.00 | 0.00 |
| 100-51-5193-290 | NONDEPT/INSURANCE & BOND | 75,000.00 | 88,000.00 |
| **Total NONDEPT INSURANCE/BOND:** | | **75,000.00** | **88,000.00** |
| | | | |
| **GENERAL GOVERNMENT** | | | |
| 100-51-5198-315 | GENERAL GOVERNMENT EXPENSES | 9,100.00 | 9,000.00 |
| **Total GENERAL GOVERNMENT:** | | **9,100.00** | **9,000.00** |
| | | | |
| **UNDESIGNATED GENL GOVERNMENT** | | | |
| 100-51-5199-315 | ILLEGAL TAXES | 0.00 | xx |
| **Total UNDESIGNATED GENL GOVERNMENT:** | | **0.00** | **0.00** |
| | | | |
| **LAW ENFORCEMENT** | | | |
| 100-52-5210-000 | BUDGET | 0.00 | 0.00 |

| | |
|---|---|
| General Government | |
| | 47,730.50 |
| | 16,575.75 |
| | 74,000.00 |
| | 107,533.17 |
| | 23,000.00 |
| | 110,863.04 |
| | 7,500.00 |
| | 13,100.00 |
| | 116,123.93 |
| | 4,206.00 |
| | 26,500.00 |
| | 10,765.00 |
| | 27,736.00 |
| | 88,000.00 |
| | 9,000.00 |
| | 682,633.39 |

| Account Number | Title | 2026-26 Current year Budget | 2027 Projected Budget |
|---|---|---|---|
| 100-52-5210-110 | SALARIED WAGES | 660,851.50 | 675,883.33 |
| 100-52-5210-120 | HOURLY WAGES | 12,000.00 | 30,000.00 |
| 100-52-5210-121 | OVERTIME HOURLY WAGES | 15,000.00 | 15,000.00 |
| 100-52-5210-131 | UNIFORM ALLOWANCE | 6,030.00 | 6,300.00 |
| 100-52-5210-151 | EMPLOYER SS & MEDICARE | 52,620.64 | 55,147.57 |
| 100-52-5210-152 | RETIREMENT | 97,806.02 | 99,141.76 |
| 100-52-5210-154 | HEALTH & LIFE INSURANCE | 164,684.46 | 116,766.84 |
| 100-52-5210-210 | PROFESSIONAL SERVICES | 3,000.00 | 3,000.00 |
| 100-52-5210-221 | ELECTRIC UTILITY | 2,500.00 | 2,700.00 |
| 100-52-5210-222 | GAS UTILITY | 2,500.00 | 2,700.00 |
| 100-52-5210-223 | TELEPHONE UTILITY | 5,000.00 | 5,000.00 |
| 100-52-5210-240 | REPAIR & MAINTENANCE SERVICES | 4,000.00 | 4,000.00 |
| 100-52-5210-290 | OTHER CONTRACTUAL SERVICES | 32,000.00 | 32,000.00 |
| 100-52-5210-311 | OFFICE EQUIPMENT | 1,500.00 | 4,500.00 |
| 100-52-5210-312 | GENERAL OFFICE SUPPLIES | 3,000.00 | 3,000.00 |
| 100-52-5210-313 | POSTAGE | 500.00 | 500.00 |
| 100-52-5210-320 | SUBSCRIPTIONS & DUES | 500.00 | 500.00 |
| 100-52-5210-330 | SEMINAR FEES | 5,000.00 | 5,000.00 |
| 100-52-5210-331 | SEMINAR-TRAVEL & LODGING | 3,000.00 | 3,000.00 |
| 100-52-5210-332 | MILEAGE REIMBURSEMENT | 0.00 | 0.00 |
| 100-52-5210-340 | OPERATING SUPPLIES | 3,000.00 | 3,000.00 |
| 100-52-5210-350 | REPAIR & MAINTENANCE SUPPLIES | 7,000.00 | 8,000.00 |
| 100-52-5210-391 | FUELS | 18,000.00 | 27,000.00 |
| 100-52-5210-392 | EQUIPMENT | 35,000.00 | 15,500.00 |
| **Total LAW ENFORCEMENT:** | | **1,134,492.62** | **1,117,639.50** |
| | | | |
| **WATER PATROL** | | | |
| 100-52-5211-120 | HOURLY WAGES | 65,000.00 | $65,000.00 |
| 100-52-5211-121 | OVERTIME/HOURLY WAGES | 1,000.00 | $1,000.00 |
| 100-52-5211-131 | UNIFORM ALLOWANCE | 1,000.00 | $1,500.00 |
| 100-52-5211-151 | EMPLOYER SS & MEDICARE | 5,049.00 | $5,049.00 |
| 100-52-5211-153 | OVERTIME/RETIREMENT | 148.00 | $143.50 |
| 100-52-5211-240 | REPAIRS & MAINTENANCE | 1,000.00 | $1,000.00 |
| 100-52-5211-290 | OTHER CONTRACTUAL SERVICES | 0.00 | xx |
| 100-52-5211-330 | SEMINAR FEES | 0.00 | xx |
| 100-52-5211-331 | SEMINAR-TRAVEL & LODGING | 0.00 | xx |
| 100-52-5211-340 | OPERATING SUPPLIES | 500.00 | 1,000.00 |
| 100-52-5211-350 | REPAIR & MAINTENANCE SUPPLIES | 1,500.00 | 1,500.00 |
| 100-52-5211-391 | FUELS | 850.00 | 1,500.00 |
| 100-52-5211-392 | EQUIPMENT | 1,000.00 | 1,000.00 |
| **Total WATER PATROL:** | | **77,047.00** | **78,692.50** |
| | | | |
| **FIRE PROTECTION** | | | |
| 100-52-5220-000 | BUDGET | 0.00 | 0.00 |
| 100-52-5220-210 | FIRE PROTECTION | 45,247.00 | 58,287.00 |
| 100-52-5220-220 | LONG-TERM CAPITAL EXPENSE | 994,430.00 | xx |
| 100-52-5220-230 | FIRE INSURANCE DUES | 0.00 | 0.00 |
| **Total FIRE PROTECTION:** | | **1,039,677.00** | **58,287.00** |
| | | | |
| **RESCUE** | | | |
| 100-52-5230-000 | BUDGET | 0.00 | |
| 100-52-5230-210 | RESCUE | 226,192.00 | 211,303.00 |
| 100-52-5230-220 | LONG-TERM CAPITAL EXPENSE | 209,090.00 | xx |
| **Total RESCUE:** | | **435,282.00** | **211,303.00** |
| | | | |
| **BUILDING INSPECTION** | | | |
| 100-52-5240-000 | BUDGET | 0.00 | 0.00 |
| 100-52-5240-210 | BUILDING INSPECTION SERVICES | 64,000.00 | 67,500.00 |
| 100-52-5240-313 | POSTAGE | 0.00 | 0.00 |
| 100-52-5240-340 | OPERATING SUPPLIES | 700.00 | 700.00 |
| **Total BUILDING INSPECTION:** | | **64,700.00** | **68,200.00** |
| | | | |
| **EMERGENCY COMMUNICATION** | | | |
| 100-52-5260-000 | BUDGET | 0.00 | 0.00 |
| 100-52-5260-223 | TELEPHONES | 350.00 | 0.00 |

| Account Number | Title | 2026-26 Current year Budget | 2027 Projected Budget |
|---|---|---|---|
| 100-52-5260-224 | RADIOS | 0.00 | 0.00 |
| **Total EMERGENCY COMMUNICATION:** | | **350.00** | **0.00** |
| | | | |
| **CORRECTION & DETENTION** | | | |
| 100-52-5270-000 | BUDGET | 0.00 | 0.00 |
| 100-52-5270-210 | CORRECTION & DETENTION | 300.00 | 220.00 |
| **Total CORRECTION & DETENTION:** | | **300.00** | **220.00** |
| | | | |
| | | | |
| **Cleaning Staff** | | | |
| 100-53-5310-000 | BUDGET-supplies | 0.00 | 0.00 |
| 100-53-5310-110 | SALARIED WAGES | 0.00 | 0.00 |
| 100-53-5310-151 | EMPLOYER SS & MEDICARE | 0.00 | 0.00 |
| **Total Cleaning Staff:** | | **0.00** | **0.00** |
| | | | |
| **HWY & STREET MAINTENANCE** | | | |
| 100-53-5330-000 | BUDGET | 0.00 | 0.00 |
| 100-53-5330-110 | SALARIED WAGES | 221,270.92 | 227,909.05 |
| 100-53-5330-120 | HOURLY WAGES | 0.00 | xx |
| 100-53-5330-121 | OVERTIME HOURLY WAGES | 1,000.00 | xx |
| 100-53-5330-131 | UNIFORM ALLOWANCE | 1,200.00 | 1,200.00 |
| 100-53-5330-151 | EMPLOYER SS & MEDICARE | 16,927.23 | 17,435.04 |
| 100-53-5330-152 | RETIREMENT | 15,931.51 | 16,523.41 |
| 100-53-5330-154 | HEALTH & LIFE INSURANCE | 78,806.76 | 92,576.64 |
| 100-53-5330-221 | ELECTRIC UTILITY | 3,500.00 | 3,500.00 |
| 100-53-5330-222 | GAS UTILITY | 2,000.00 | 3,000.00 |
| 100-53-5330-223 | TELEPHONE UTILITY | 2,500.00 | 2,500.00 |
| 100-53-5330-240 | REPAIR & MAINTENANCE | 0.00 | xx |
| 100-53-5330-330 | SEMINAR FEES | 650.00 | 650.00 |
| 100-53-5330-331 | SEMINAR-TRAVEL & LODGING | 1,000.00 | 1,000.00 |
| 100-53-5330-340 | OPERATING SUPPLIES | 0.00 | xx |
| 100-53-5330-350 | REPAIR, MAINTENANCE & SHOP | 52,000.00 | 62,000.00 |
| 100-53-5330-391 | FUELS | 26,000.00 | 45,000.00 |
| 100-53-5330-392 | EQUIPMENT | 20,000.00 | xx |
| **Total HWY & STREET MAINTENANCE:** | | **442,786.42** | **473,294.14** |
| | | | |
| **ROAD CONSTRUCTION-NEW** | | | |
| 100-53-5331-000 | BUDGET | 0.00 | xx |
| 100-53-5331-370 | NEW ROAD CONSTRUCTION | 675,000.00 | xx |
| **Total ROAD CONSTRUCTION-NEW:** | | **675,000.00** | **0.00** |
| | | | |
| **ROAD MAINTENANCE-OLD** | | | |
| 100-53-5332-000 | BUDGET | 0.00 | 0.00 |
| 100-53-5332-370 | OLD ROAD MAINTENANCE | 76,500.00 | 19,500.00 |
| **Total ROAD MAINTENANCE-OLD:** | | **76,500.00** | **19,500.00** |
| | | | |
| **SNOW PLOWING/ICE CONTROL** | | | |
| 100-53-5333-000 | BUDGET | 0.00 | 0.00 |
| 100-53-5333-120 | HOURLY WAGES | 5,000.00 | 5,000.00 |
| 100-53-5333-121 | OVERTIME HOURLY WAGES | 5,000.00 | 2,500.00 |
| 100-53-5333-151 | EMPLOYER SS & MEDICARE | 765.00 | 573.75 |
| 100-53-5333-155 | Social Security and Medicare | 0.00 | |
| 100-53-5333-350 | REPAIR & MAINTENANCE SUPPLIES | 0.00 | xx |
| 100-53-5333-371 | ROADWAY SUPPLY/SAND & SALT | 60,000.00 | 80,000.00 |
| **Total SNOW PLOWING/ICE CONTROL:** | | **71,125.00** | **88,073.75** |
| | | | |
| **STREET LIGHTING** | | | |
| 100-53-5342-000 | BUDGET | 0.00 | 0.00 |
| 100-53-5342-221 | STREET LIGHTING | 1,800.00 | 1,800.00 |
| **Total STREET LIGHTING:** | | **1,800.00** | **1,800.00** |
| | | | |
| **REFUSE/GARBAGE COLLECTION** | | | |
| 100-53-5362-000 | BUDGET | 0.00 | xx |
| 100-53-5362-290 | REFUSE & GARBAGE COLLECTION | 482,554.80 | 500,891.88 |
| **Total REFUSE/GARBAGE COLLECTION:** | | **482,554.80** | **500,891.88** |

| Total Public Safety |
|---|
| 1,117,639.50 |
| 78,692.50 |
| 58,287.00 |
| 211,303.00 |
| 68,200.00 |
| 220.00 |
| 1,534,342.00 |

| Account Number | Title | 2026-26 Current year Budget | 2027 Projected Budget | |
|---|---|---|---|---|
| | | | | |
| **RECYCLING** | | | | total Public Works |
| 100-53-5364-000 | BUDGET | 0.00 | xx | 473,294.14 |
| 100-53-5364-120 | HOURLY WAGES | 0.00 | xx | 19,500.00 |
| 100-53-5364-121 | OVERTIME HOURLY WAGES | 0.00 | xx | 88,073.75 |
| 100-53-5364-151 | EMPLOYER SS & MEDICARE | 0.00 | xx | 1,800.00 |
| 100-53-5364-154 | INSURANCE | 0.00 | xx | 500,891.88 |
| 100-53-5364-290 | CONTRACTUAL SERVICES | 0.00 | xx | 1,200.00 |
| 100-53-5364-320 | Subscriptions & Dues | 200.00 | 200.00 | 1,084,759.77 |
| 100-53-5364-321 | PUBLICATION PRINTING FEES | 0.00 | xx | |
| 100-53-5364-340 | OPERATING SUPPLIES | 1,000.00 | 1,000.00 | |
| **Total RECYCLING:** | | **1,200.00** | **1,200.00** | |
| | | | | |
| **PARKS** | | | | |
| 100-55-5520-000 | BUDGET | 0.00 | 0.00 | |
| 100-55-5520-221 | ELECTRIC UTILITY | 300.00 | 300.00 | |
| 100-55-5520-290 | BOOTH LAKE PARK | 29,880.62 | 27,093.95 | |
| 100-55-5520-393 | GENERAL EXPENSES | 6,500.00 | 6,974.00 | |
| **Total PARKS:** | | **36,680.62** | **34,367.95** | |
| | | | | |
| **BOAT LAUNCH FACILITY** | | | | |
| 100-55-5521-000 | BUDGET | 0.00 | 0.00 | total culture, Rec & ed |
| 100-55-5521-120 | HOURLY WAGES | 8,000.00 | 10,000.00 | 34,367.95 |
| 100-55-5521-151 | EMPLOYER SS & MEDICARE | 612.00 | 0.00 | 21,000.00 |
| 100-55-5521-221 | ELECTRIC UTILITY | 1,500.00 | 1,500.00 | 55,367.95 |
| 100-55-5521-240 | REPAIR & MAINTENANCE SERVICE | 2,500.00 | 2,500.00 | |
| 100-55-5521-393 | GENERAL EXPENSES | 31,500.00 | 7,000.00 | |
| **Total BOAT LAUNCH FACILITY:** | | **44,112.00** | **21,000.00** | |
| | | | | |
| **PLANNING COMMISSION** | | | | |
| 100-56-5630-000 | BUDGET | 0.00 | 0.00 | |
| 100-56-5630-290 | PLANNING COMMISSION SERVICES | 4,200.00 | 2,400.00 | |
| 100-56-5630-311 | OFFICE EQUIPMENT | 402.00 | 402.00 | |
| 100-56-5630-313 | POSTAGE | 400.00 | 400.00 | conservation & development |
| 100-56-5630-321 | PUBLICATION PRINTING FEE | 100.00 | 100.00 | 3,552.00 |
| 100-56-5630-363 | PROFESSIONAL SERVICES | 0.00 | 0.00 | |
| 100-56-5630-393 | GENERAL EXPENSES | 250.00 | 250.00 | |
| **Total PLANNING COMMISSION:** | | **5,352.00** | **3,552.00** | |
| | | | | |
| Total General Fund Expenditures: | | **5,327,565.45** | **3,360,655.64** | |
| Total Fund Revenue | | **5,337,499.45** | **3,360,654.73** | |
| Difference = Rev - Exp | | **9,934.00** | **-0.91** | |
| | | | | |
| | | | | |
| **Capital Fund 400** | | | | |
| **Expenditures** | | | | |
| **DPW** | | | | |
| 400-43-4330-372 | Old Roads | 76,500.00 | 184,525.20 | |
| 400-43-4330-371 | New Roads | 675,000.00 | 673,123.75 | |
| 400-43-4330-392 | Equipment | 20,000.00 | 351,922.00 | |
| 400-43-4330-360 | facility | xx | 0.00 | |
| **TOTAL DPW** | | **771,500.00** | **1,209,570.95** | |
| | | | | |
| **Town General CapEx** | | | | |
| 400-41-4160-360 | General campus TH proper focused | 90,000.00 | 16,390.00 | |
| 400-41-4160-310 | General Campus equipment (cpt) | | 3,000.00 | |
| 400-41-4160-350 | Parks - all local capital | | 5,000.00 | |
| 400-41-4160-290 | Booth Lake | | 3,667.00 | |
| | | | | |
| **TOTAL Town Hall** | | **90,000.00** | **28,057.00** | |
| | | | | |
| **Police Dept** | | | | total capital |
| 400-42-4210-110 | Squads | | 68,535.20 | |
| 400-42-4210-392 | Equipment | 35,000.00 | 30,880.00 | |
| **TOTAL Police Dept** | | **35,000.00** | **99,415.20** | |

| Account Number | Title | 2026-26 Current year Budget | 2027 Projected Budget |
|---|---|---|---|
| | | | |
| **Boat Launch Facility** | | | |
| 400-44-4421-100 | facility | xx | 0.00 |
| 400-44-4421-110 | BEULAH LAKE SIGNAGE | | 5,000.00 |
| **TOTAL Boat Launch Facility** | | **0.00** | **5,000.00** |
| | | | |
| **Fire & Rescue** | | | |
| 400-45-4510-110 | Fire CapEx | 994,430.00 | 50,699.00 |
| 400-45-4510-112 | Rescue CapEx | 226,192.00 | 36,483.00 |
| **TOTAL Fire & Rescue** | | **1,220,622.00** | **87,182.00** |
| | | | |
| **Water Patrol** | | | |
| 400-42-4211-110 | | | 0.00 |
| 400-42-4211-392 | Equipment | 1,000.00 | 0.00 |
| **TOTAL Water Patrol** | | **1,000.00** | **0.00** |
| | | | |
| **Total Capital Expenditures** | | **2,118,122.00** | **1,429,225.15** |
| | | | |
| **CapEx Revenues - Loan** | | | |
| 400- | annual loan for Capital Expenditures | | **1,429,225.15** |

# Town of East Troy
## 2027 Budget

November 12, 2026 Budget Hearing

Joe Jones - Chairman

# Overview (Key Discussion Topics)

- Roles & Responsibilities (Slide 3)
- 2025 in Review (Slide 4)
- Review of Revenue - Historical Trend & 2027 Budget (Slides 5 & 6)
- Review of Expenses - Historical Trend & 2027 Budget (Slides 7 & 8)
  - Charting Wages/Benefits against General Levy Limit (Slide 9)
- Table: General Obligation Debt Schedule (Slide 10)
- Operational Efficiency Initiatives (Slide 11)

# Relative to Budgets & Budget Preparation

- **Town Board's Function & Responsibilities** – legal responsibility to prepare proposed annual budget & officially adopt the final version.
- **Electors** – approve the **annual Levy** each year by majority vote.
- **Town Treasurer Function & Responsibilities** – The treasurer assists the board by providing accurate financial information, estimates (forecasting) of revenues & cash balances, and historical data during the budget preparation phase. Prepare charts, financial reports, trending analysis & multi-year historical financial information to accurately represent the town financials to the board.
- **Outside Resource** – appoint town staff, town board member or a accounting firm or financial advisor to assist in the initial drafting of the annual budget.

# Net Profit/Loss – 2025 Turnaround!

| REVENUE, EXPENSE, NET PROFIT/LOSS | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|
| **Revenue** | 3,950,832 | 4,541,500 | 4,930,222 | 5,303,467 | 6,163,622 | 6,454,346 |
| **Expense** | 3,980,373 | 4,670,767 | 5,219,384 | 5,166,023 | 6,163,622 | 6,454,346 |
| **Net Profit/Loss** | **(29,541)** | **(129,267)** | **(289,162)** | **137,444** | **0** | **0** |

2027 • **Health Insurance Plan Investigation** - Investigation high-deductible health insurance plan to reduce future premium costs while focusing on keeping employee health benefits. Proposal to the board by April-2027 for consideration in the 2027 benefits signup. (Clerk/Payroll)

2027 • **Non-department insurance cost** - currently $88,000+. Investigate any cost savings by April-2027. (Clerk/Treasurer)

DONE • **Park fees** – Investigate and implement if feasible a fee structure for the use of the park. (Supervisor Church)

DONE • **Planning Commission Fee** – Application Fee has remained constant at $300 for sometime. Surrounding areas are more consistent with $400. Please look into this, make recommendations and implement as appropriate. (Court Clerk)

2027 • **2050 planning sessions** - Our levy limit is dependent upon net new construction and ours has been fairly flat. Review our 2050 Plan for any logical opportunities that may have been overlooked. There may be nothing, but we won't know until we review it. (Planning Commission & Secretary)

DONE • **Converting our banking system from paper copies to full electronic banking** – Results would be more up-to-date monthly financial reports, eliminate paper checks where possible and eliminate staff travel two banks for money transfers, etc. This investigation was approved at the 11/17/2025 regular board meeting. Recently added the investigation of direct deposit via payroll service to cut costs. (Treasurer)

DONE • **Postal Delivery at Town Hall** – preliminary investigation indicates that mail delivery/pickup service is possible at the Town Hall which technically has an East Troy address. Results would be eliminating staff travel daily to the post office, chain of custody improvements on election ballots and other official documents, etc. This requires a suitable, lockable mail box on-site at the Town Hall Campus. This investigation was approved at the 11/17/2025 regular board meeting. (Treasurer/DPW)

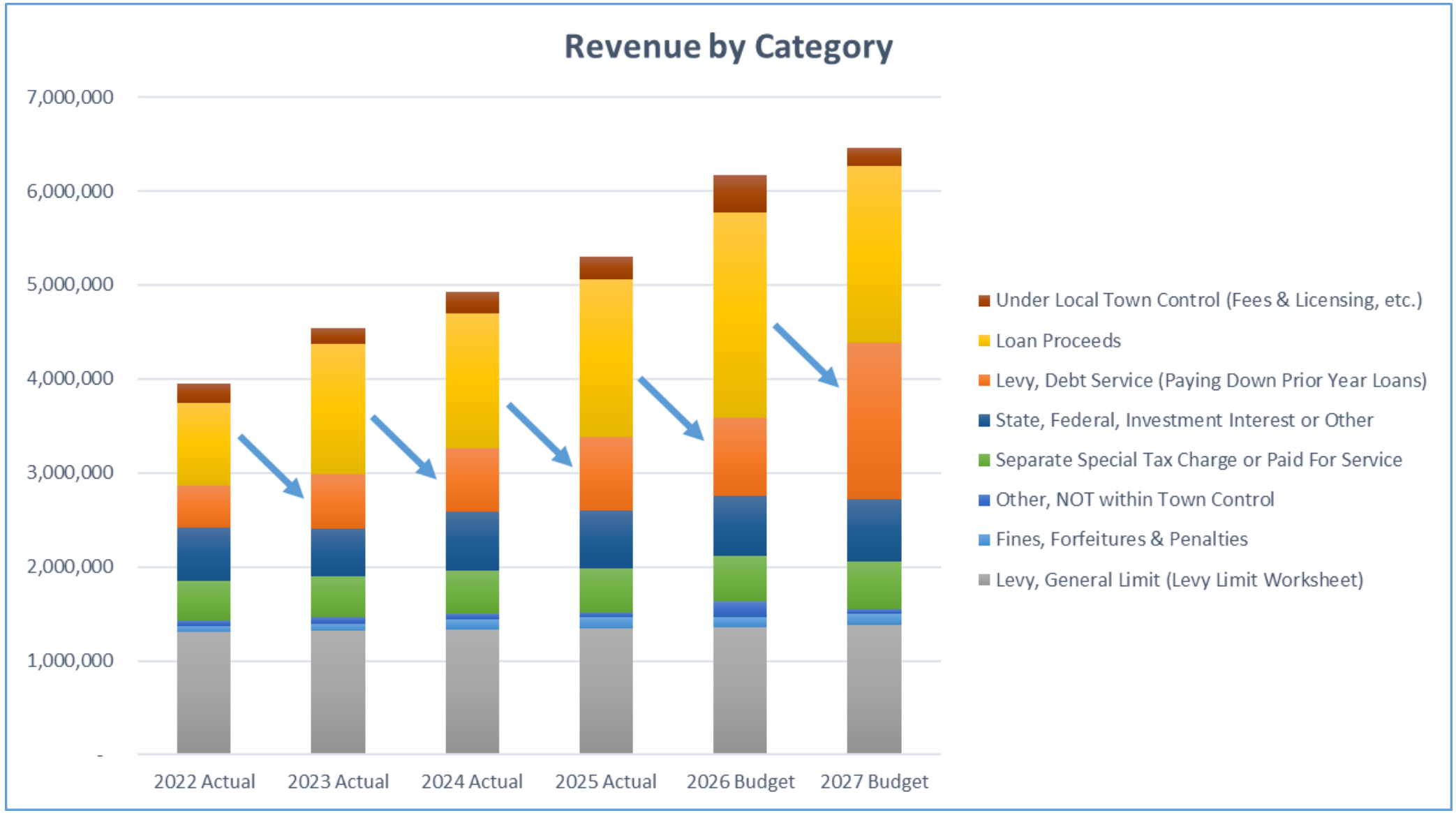
HELPED • **2025 Budget Freeze** – During one of the budget workshops, we walked through the entire budget identifying unspent budget, determining what could be avoided and identifying approximately $125,000 of budget dollars to carry into 2026 as fund balance. (All Departments)

HELPED • **Cost Cutting Measures** – With the financial stress we identified, it was recommended to avoid overtime, business travel, seminars, Association Meetings, Workshops, etc. without first getting board approval to assess how critical the need is. (All Departments – Ongoing0

# Revenues – Historical & 2027 Budget

| **REVENUE** (Excludes; Taxes collected by Town for Ovelying Districts, Schools, Sanitary Dist) | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget | |
|---|---|---|---|---|---|---|---|
| **Fines, Forfeitures & Penalties** | 61,539 | 76,385 | 110,492 | 116,590 | 100,000 | 125,000 | |
| **Levy, Debt Service (Paying Down Prior Year Loans)** | 449,867 | 579,157 | 672,229 | 792,001 | 826,123 | 1,664,466 | $3,039,651 |
| **Levy, General Limit (Levy Limit Worksheet)** | 1,311,643 | 1,317,934 | 1,328,260 | 1,349,452 | 1,358,945 | 1,375,185 | |
| **Loan Proceeds** | 878,702 | 1,393,500 | 1,441,000 | 1,673,829 | 2,183,267 | 1,879,698 | Capital & Ops |
| **Other, NOT within Town Control** | 51,785 | 64,563 | 58,777 | 49,975 | 179,507 | 54,450 | 2026: LBMD + Transfer/ 2027: LBMD |
| **Separate Special Tax Charge or Paid For Service** | 421,441 | 441,219 | 462,471 | 468,207 | 482,555 | 500,892 | |
| **State, Federal, Investment Interest or Other** | 568,486 | 499,808 | 626,236 | 611,845 | 636,179 | 661,687 | |
| **Under Local Town Control (Fees & Licensing, etc.)** | 207,369 | 168,934 | 230,756 | 241,568 | 397,046 | 192,968 | |
| **Grand Total** | **3,950,832** | **4,541,500** | **4,930,222** | **5,303,467** | **6,163,622** | **6,454,346** | |
| | | | | | | | |
| **Total Levy (General + Debt)** | 1,761,510 | 1,897,091 | 2,000,489 | 2,141,453 | 2,185,068 | 3,039,651 | Represents 39% Increase over 2026 |
| | | | | | | | |
| **General Levy as a % of the Total Levy** | 74% | 69% | 66% | 63% | 62% | 45% | General Levy, Calculated Limit by WI Dept of Revenue |
| **Debt Service Levy as a % of the Total Levy** | 26% | 31% | 34% | 37% | 38% | 55% | Increasing Loans |
| | 100% | 100% | 100% | 100% | 100% | 100% | |

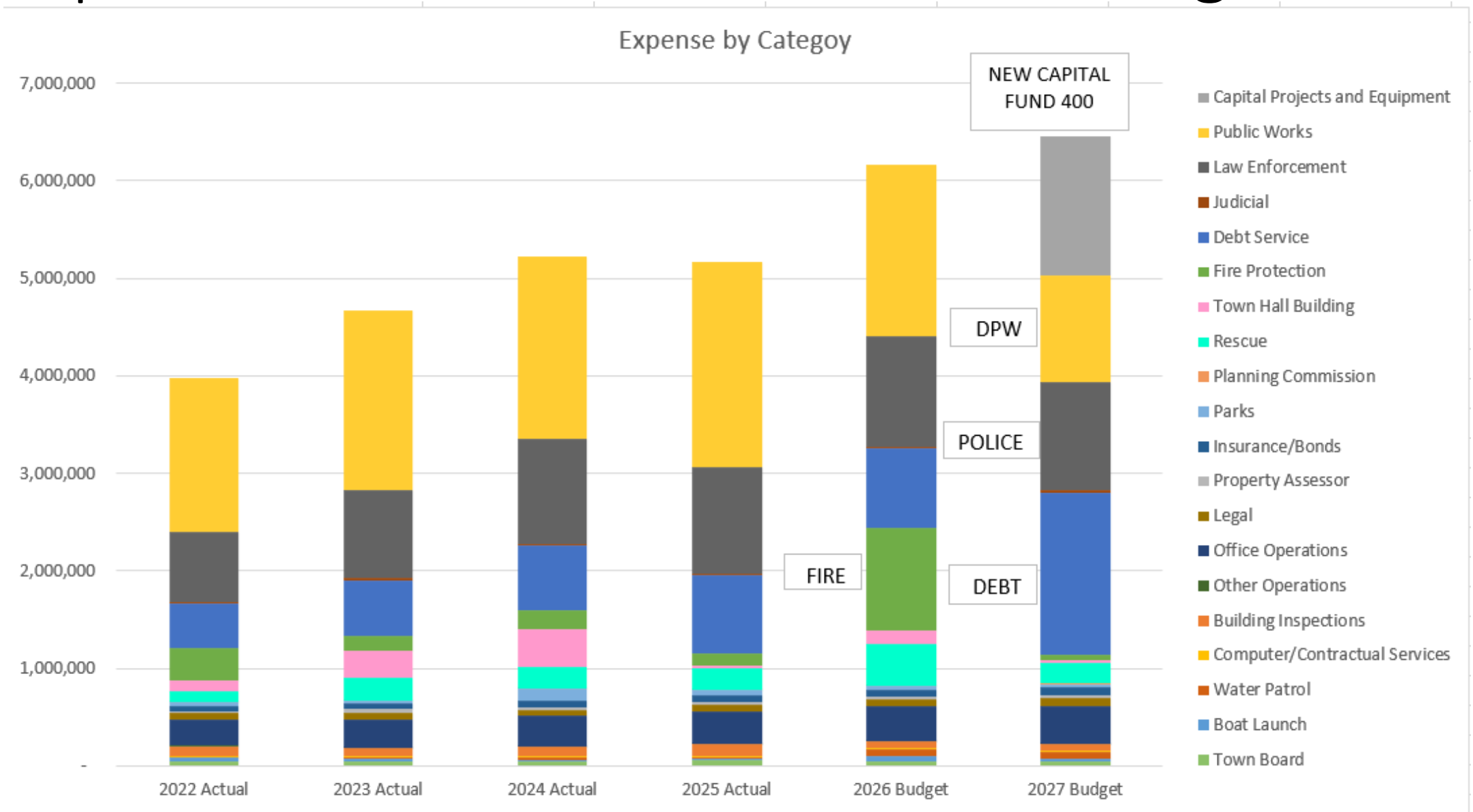
# Revenues – Historical & 2027 Budget



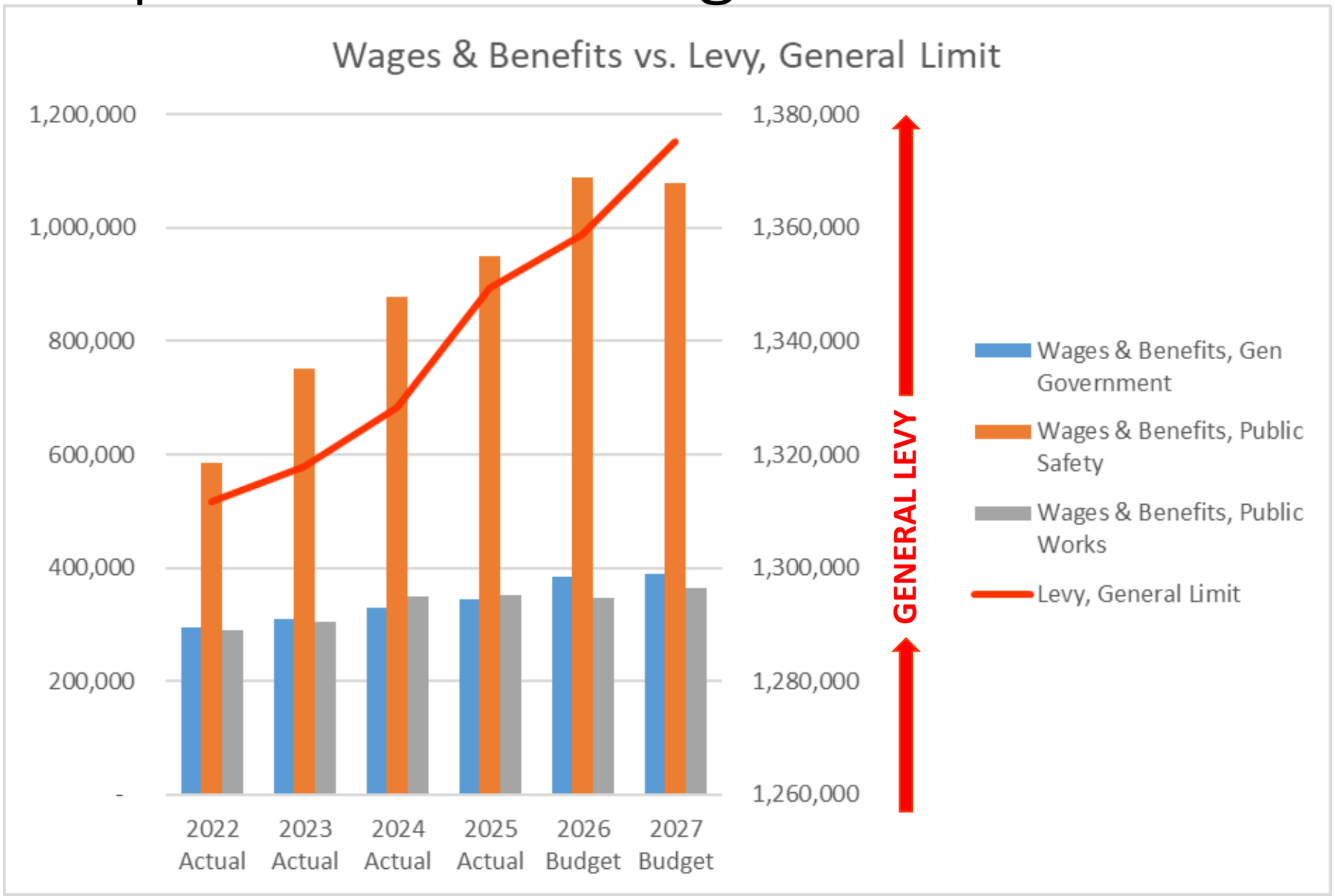
# Expenditures – Historical & 2027 Budget

| **EXPENSE** (Excludes; Taxes paid by Town for Ovelying Districts, Schools, Sanitary Dist) | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget | |
|---|---|---|---|---|---|---|---|
| **Boat Launch** | 33,995 | 30,523 | 16,949 | 15,580 | 44,112 | 21,000 | |
| **Building Inspections** | 101,103 | 77,188 | 99,636 | 121,215 | 64,700 | 68,200 | |
| **Capital Projects and Equipment** | - | - | - | - | - | 1,429,225 | Capital Fund 400 |
| **Computer/Contractual Services** | 11,570 | 10,940 | 21,987 | 13,854 | 19,600 | 13,100 | |
| **Debt Service** | 449,866 | 579,157 | 672,229 | 792,001 | 826,123 | 1,664,466 | Loan Payments |
| **Fire Protection** | 329,122 | 152,557 | 192,363 | 129,000 | 1,039,677 | 58,287 | (2026 Ladder Truck) |
| **Insurance/Bonds** | 50,073 | 49,464 | 63,071 | 73,106 | 75,000 | 88,000 | |
| **Judicial** | 26,859 | 14,651 | 13,662 | 14,107 | 16,576 | 16,576 | Judge & Court |
| **Law Enforcement** | 720,513 | 907,460 | 1,075,157 | 1,096,740 | 1,134,493 | 1,117,640 | |
| **Legal** | 68,102 | 63,271 | 56,068 | 75,292 | 65,000 | 74,000 | General Town & Court |
| **Office Operations** | 271,565 | 298,874 | 314,406 | 335,655 | 355,887 | 388,991 | Office & Auditor |
| **Other Operations** | 819 | 1,080 | 499 | 277 | 650 | 220 | |
| **Parks** | 40,267 | 31,159 | 127,236 | 43,713 | 36,681 | 34,368 | Booth Park $27k |
| **Planning Commission** | 1,215 | 2,707 | 3,398 | 2,297 | 5,352 | 3,552 | |
| **Property Assessor** | 20,057 | 42,998 | 25,795 | 26,053 | 26,250 | 26,500 | |
| **Public Works** | 1,573,377 | 1,839,994 | 1,862,130 | 2,102,685 | 1,750,966 | 1,084,760 | |
| **Rescue** | 112,581 | 236,305 | 225,591 | 220,832 | 435,282 | 211,303 | |
| **Town Board** | 48,715 | 48,226 | 50,179 | 57,840 | 51,063 | 47,731 | |
| **Town Hall Building** | 110,853 | 270,682 | 384,653 | 33,652 | 139,164 | 27,736 | |
| **Water Patrol** | 9,721 | 13,530 | 14,376 | 12,125 | 77,047 | 78,693 | |
| **Grand Total** | **3,980,373** | **4,670,767** | **5,219,384** | **5,166,023** | **6,163,622** | **6,454,346** | |
| | | 17.3% | 11.7% | -1.0% | 19.3% | 4.7% | |

# Expenditures – Historical & 2027 Budget



# Expenditures – Wages & Benefits 2027



# General Obligation Debt Schedule "Outstanding Loan Balances"

| General Obligation Debt | Resolution | Date Issued | Final Maturity | Loan Length | Interest Rates | Original Indebtedness | Balance 12/31/2022 | Balance 12/31/2023 | Balance 12/31/2024 | Balance 12/31/2025 | Balance 12/31/2026 | Balance 12/31/2027 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| State Trust Fund Loan | | 5/8/2013 | 3/15/2023 | 10 | 2.75% | $ 720,000.00 | $ 80,788.00 | $ - | | | | |
| First Citizens State Bank | 2017-09 | 7/28/2017 | 3/28/2024 | 7 | 2.88% | $ 409,000.00 | $ 116,856.00 | $ 58,427.00 | $ - | | | |
| First Citizens State Bank | 2017-12 | 11/15/2017 | 9/1/2025 | 8 | 3.00% | $ 494,000.00 | $ 142,405.00 | $ 94,937.00 | $ 47,469.00 | $ - | | |
| First Citizens State Bank | | 9/1/2020 | 9/1/2025 | 5 | 2.25% | $ 325,000.00 | $ 195,000.00 | $ 130,000.00 | $ 65,000.00 | $ - | | |
| First Citizens State Bank | 2018-10 | 10/15/2018 | 9/1/2028 | 10 | 4.00% | $ 286,000.00 | $ 171,600.00 | $ 143,000.00 | $ 114,400.00 | $ 85,800.00 | $ 57,200.00 | $ 28,600.00 |
| First Citizens State Bank | 2019-04 | 8/13/2019 | 8/13/2028 | 9 | 3.49% | $ 361,000.00 | $ 252,795.00 | $ 214,204.00 | $ 174,268.00 | $ 134,268.00 | $ 90,263.67 | $ 45,914.24 |
| State Trust Fund Loan | | 7/6/2021 | 3/15/2031 | 10 | 3.00% | $ 825,000.00 | $ 745,395.00 | $ 672,013.00 | $ 596,485.00 | $ 521,485.00 | $ 355,860.50 | $ 260,116.76 |
| First Citizens State Bank | 2022-08 | 6/28/2022 | 9/1/2032 | 10 | 4.50% | $ 878,702.00 | $ 878,702.00 | $ 790,832.00 | $ 702,962.00 | $ 615,092.00 | $ 527,221.20 | $ 439,351.00 |
| First Citizens State Bank | 2023-04 | 7/11/2023 | 3/1/2028 | 5 | 5.20% | $ 123,600.00 | | $ 123,600.00 | $ 98,880.00 | $ 74,160.00 | $ 49,440.00 | $ 24,720.00 |
| First Citizens State Bank | 2023-05 | 7/11/2023 | 9/1/2033 | 10 | 5.20% | $1,269,900.00 | | $1,269,900.00 | $1,185,240.00 | $1,100,580.00 | $ 1,069,481.56 | $ 931,260.00 |
| First Citizens State Bank | 2024-05 | 7/30/2024 | 3/1/2034 | 10 | 5.85% | $1,441,000.00 | | | $1,441,000.00 | $1,250,323.48 | $ 1,152,800.00 | $ 1,008,700.00 |
| Citizens Bank | 2025-07 | 7/14/2025 | 6/13/2039 | 14 | 5.50% | $1,673,829.00 | | | | $1,673,829.00 | $ 1,591,744.87 | $ 1,505,083.41 |
| First Citizens State Bank | 2026-20 | 7/31/2026 | 9/1/2041 | 15 | 5.50% | $1,536,067.00 | | | | | $ 1,536,067.00 | $ 1,433,662.53 |
| Citizens Bank | No Resolution Required. Board Approved Sept 21, 2026 | 10/7/2026 | 10/7/2031 | 5 | 5.75% | $ 647,200.00 | | | | | $ 647,200.00 | $ 531,980.43 |
| First Citizens State Bank | 2026-23 | x | x | 1 | 6.75% | $ 450,500.00 | | | | | $ 450,500.00 | $ - |
| | | | | | | | | | | | | |
| **BALANCE OF LOANS** | | | | | | | **$2,583,541.00** | **$3,496,913.00** | **$4,425,704.00** | **$5,455,537.48** | **$7,527,778.80** | **$6,209,388.37** |
| | | | | | | | 23.04% | 35.35% | 26.56% | 23.27% | 37.98% | -17.51% |

# Operational Efficiency Initiatives

- 2026 Operational Initiatives
  - Capital Fund 400 created to track Capital Loans and Capital Projects/Equipment and to isolate all capital in one place to forecast spending and support capital borrowing.
  - Collateralized Bank Accounts at all Financial Institutions to protect Town funds.
  - CapEx Planning (To Address Borrowing Fluctuations & Level-Load Spending)
    - DPW Equipment, Town Campus & Police CapEx Plans created in 2026; Long Term Capital Planning for DPW, Police, Building Maintenance & Fire/Rescue.
    - DPW Road Maintenance/Repair Multi-Year Rolling Schedule Started
- 2025 Initiatives Ongoing in 2026 & Beyond
  - Health Insurance Plan Investigation
  - Non-department insurance cost Investigation
  - Deep Dive on our Major Cost issues
  - Level Load Town Budget (Include Police, DPW, Building Maint., Fire & Rescue CapEx)
  - Additional Revenue Options being explored, new revenue streams
- Future Initiatives
  - Restructuring Debt to lower interest rates.

# Comparison Between 2026 and 2027

## Notice of Public Hearing and Special Town Meeting of the Electors of the Town of East Troy

| General Fund | | For Comparison Only! | | |
|---|---|---|---|---|
| **Revenue** | **2026 Budget** | **2026 Budget** | **2027 Proposed Budget** | **% Change** |
| Taxes: General Tax Levy | 2,185,068.00 | 2,185,068.00 | 3,039,651.00 | 39.11% |
| Intergovernemtal Revenues | 467,822.00 | 467,822.00 | 529,823.14 | |
| Licenses & Permits | 131,709.00 | 131,709.00 | 142,059.00 | |
| Fines, Forfeitures & Penalties | 100,000.00 | 100,000.00 | 125,000.00 | |
| Public Charges for Services | 559,643.00 | 559,643.00 | 585,609.64 | |
| Intergovernmental Charges | 7,500.00 | 7,500.00 | 7,500.00 | |
| Misc. Revenue | 181,398.00 | 181,398.00 | 145,005.25 | |
| **Total Revenues** | 3,633,140.00 | 3,633,140.00 | 4,574,648.03 | 25.91% |
| | | | | |
| Loan Proceeds | 2,183,267.00 | 0.00 | 450,472.70 | |
| Landfill Fund Transfer | 222,558.00 | 222,558.00 | 0.00 | |
| Designated Funds | 0.00 | 0.00 | 0.00 | |
| Cash Balance Applied | 124,657.00 | 124,657.00 | 0.00 | |
| **Total Revenue & Other Financing Sources** | 2,530,482.00 | 347,215.00 | 450,472.70 | 29.74% |
| | | | | |
| **Expenditures** | | | | |
| General Government | 748,540.00 | 652,040.00 | 682,633.38 | |
| Public Safety & Water Patrol | 2,751,849.00 | 1,513,329.00 | 1,534,342.00 | |
| Public Works | 1,750,966.00 | 928,719.00 | 1,084,759.77 | |
| Culture, Recreation & Education | 80,792.00 | 54,792.00 | 55,367.95 | |
| Conservation & Development | 5,352.00 | 5,352.00 | 3,552.00 | |
| Debt - total including capital fund loan | 826,123.00 | 826,123.00 | 1,664,465.63 | |
| **Total Expenditures (Less Capital Borrowing)** | 6,163,622.00 | 3,980,355.00 | 5,025,120.73 | 20.79% |
| | | | | |
| **Capital Fund** | | | | |
| **Revenue** | | | | |
| Loan Proceeds | 0.00 | 2,183,267.00 | 1,429,225.15 | |
| **Total Capital Revenue (New Borrowing)** | 0.00 | 2,183,267.00 | 1,429,225.15 | -34.54% |
| | | | | |
| **Expenditures** | | | | |
| DPW | 0.00 | 822,247.00 | 1,209,570.95 | |
| General Town/Parks | 0.00 | 96,500.00 | 28,057.00 | |
| Police Department | 0.00 | 35,000.00 | 99,415.20 | |
| Boat Launch | 0.00 | 26,000.00 | 5,000.00 | |
| Fire & Rescue | 0.00 | 1,203,520.00 | 87,182.00 | |
| Water Patrol | 0.00 | 0.00 | 0.00 | |
| **Total Capital Expenditures** | 0.00 | 2,183,267.00 | 1,429,225.15 | -34.54% |
| | | | | |
| **GRAND TOTAL REVENUE** | **6,163,622.00** | **6,163,622.00** | **6,454,345.88** | 4.72% |
| **GRAND TOTAL EXPENDITURES** | **6,163,622.00** | **6,163,622.00** | **6,454,345.88** | 4.72% |
| | | | | |
| **NET REVENUE - EXPENDITURES** | **0.00** | **0.00** | **0.00** | |

# THANK YOU FOR YOUR TIME!