VILLAGE OF JOHNSON CREEK 2026 BUDGET PUBLIC HEARING NOTICE

The Village of Johnson Creek Board of Trustees will hold a public hearing for the purpose of hearing comments related to the proposed 2026 budget on November 10, 2025 at 5:45 p.m. at Village Hall, 125 Depot Street, Johnson Creek.

The proposed budget detail is available for inspection in the Clerk/Treasurer's office at Village Hall from 8 a.m. to 4 p.m., Monday-Friday or on the Village web site: vi.johnsoncreek.wi.gov. A summary of the proposed budget follows:

General Fund Summary

GENERAL FUND REVENUE	2025 Adopted	2025 Estimate to YE	2026 Proposed	Percent Change
Property Taxes	2,372,559	2,372,405	2,372,559	0.00%
Other Taxes	206,508	194,155	191,332	-7.35%
Intergovernmental Revenue	654,788	654,785	704,809	7.64%
Licenses and Permits	111,840	120,871	141,880	26.86%
Fines, Forfeits and Penalties	44,500	35,020	45,433	2.10%
Public Charges for Service	35,200	72,577	34,755	-1.26%
Miscellaneous Revenue	162,143	230,554	173,885	7.24%
Proceeds from Long Term Debt	0	0	0	100.00%
Transfers In	144,582	119,666	163,525	13.10%
TOTAL REVENUES	**$ 3,732,120**	**$ 3,800,033**	**$ 3,828,178**	**2.57%**

GENERAL FUND EXPENSES	2025 Adopted	2025 Estimate to YE	2026 Proposed	Percent Change
General Government	531,814	528,630	517,690	-2.66%
Public Safety	922,781	883,547	986,383	6.89%
Public Works & Sanitation	628,184	583,133	633,439	0.84%
Health & Human Services	9,250	9,196	10,000	8.11%
Culture, Recreation & Education	201,852	190,285	212,357	5.20%
Conservation & Development	89,671	78,268	108,332	20.81%
Capital Outlay/Transfer to Capital Outlay Fund	100,000	100,000	106,956	6.96%
Debt Service	558,567	558,567	545,000	-2.43%
Contributions to Other Funds	690,001	690,001	708,021	2.61%
TOTAL EXPENSES	**$ 3,732,120**	**$ 3,621,627**	**$ 3,828,178**	**2.57%**

	2025 Adopted	2025 Estimate to YE	2026 Proposed
Fund Balance Change:	$ -	$ 178,407	$ 0
Beginning Fund Balance:	$ 2,672,396	$ 2,672,396	$ 2,850,803
Estimated Ending Fund Balance:	$ 2,672,396	$ 2,850,803	$ 2,850,803

Fund balance change is use of existing impact fee account funds towards debt payment.

General Obligation Debt Summary

2025 Equalized Value is		GO Debt Limit	GO Debt 12/31/2025	Unused Debt Capacity
$ 602,776,000	x5%=	$ 30,138,800	$ 13,122,813	$ 17,015,987

All Funds Summary

	General	Fire/EMS	Library	Room Tax	TID #4	TID #5
Total Revenues:	$ 3,664,653	$ 633,680	$ 82,774	$ 117,500	$ 111,202	$ 59,000
Proceeds from Long-Term Debt:	$ -	$ 380,000	$ -	$ -	$ 700,000	$ 1,165,000
Transfers In:	$ 163,525	$ 488,021	$ 220,000	$ -	$ -	$ -
Total Expenses:	$ (3,013,201)	$ (1,553,501)	$ (280,677)	$ (21,000)	$ (1,390,347)	$ (1,896,871)
Transfers Out:	$ (814,977)	$ (3,200)	$ (22,097)	$ (123,632)	$ -	$ -
Fund Balance Change:	$ 0	$ (55,000)	$ -	$ (27,132)	$ (579,145)	$ (672,871)
Estimated Beginning Balance January 1, 2026:	$ 2,850,803	$ 58,072	$ 259,974	$ 453,625	$ 621,706	$ -
Ending Fund Balance December 31, 2026:	$ 2,850,803	$ 3,072	$ 259,974	$ 426,493	$ 42,561	$ (672,871)

	TID #6	Capital Projects	Water	Wastewater	Grand Total All Funds
Total Revenues:	$ 18,000	$ 33,100	$ 824,620	$ 1,192,250	**$ 6,736,779**
Proceeds from Long-Term Debt:	$ 65,000	$ -	$ 1,824,000	$ -	**$ 4,134,000**
Transfers In:	$ -	$ 106,956	$ -	$ -	**$ 978,502**
Total Expenses:	$ (138,688)	$ (294,300)	$ (2,644,822)	$ (4,504,356)	**$ (15,737,763)**
Transfers Out:	$ -	$ -	$ (3,798)	$ (3,798)	**$ (971,502)**
Fund Balance Change:	$ (55,688)	$ (154,244)	$ -	$ (3,315,904)	**$ (4,859,984)**
Estimated Beginning Balance January 1, 2026:	$ -	$ 385,785	$ 2,132,894	$ 4,142,393	**$ 10,905,251**
Ending Fund Balance December 31, 2026:	$ (55,688)	$ 231,541	$ 2,132,894	$ 826,489	**$ 6,045,267**