

**2026 TOWN OF THREE LAKES  
APPROVED BUDGET**

TOTAL ANTICIPATED EXPENDITURES	\$	4,759,896.98
TOTAL ANTICIPATED REVENUES	\$	<u>1,557,802.98</u>
TOTAL TOWN LEVY	\$	3,202,094.00

BUDGET COMPARISONS	2024	2025	2026
EXPENDITURES	\$ 4,739,002.20	\$ 4,762,755.13	\$ 4,759,896.98
REVENUES	\$ <u>1,595,062.20</u>	\$ <u>1,599,810.13</u>	\$ <u>1,557,802.98</u>
TOTAL LEVY	\$ 3,143,940.00	\$ 3,162,945.00	\$ <b>3,202,094.00</b>

THE ASSESSED VALUE FOR TAX PURPOSES FOR THE TOWN OF THREE LAKES IS **\$1,030,844,200.00** AN ESTIMATED MILL RATE OF **\$3.11** PER THOUSAND OF ASSESSED VALUE WILL BRING APPROXIMATELY **\$3,202,094.00** FOR THE OPERATION OF THE TOWN OF THREE LAKES FOR THE 2026 BUDGET YEAR.

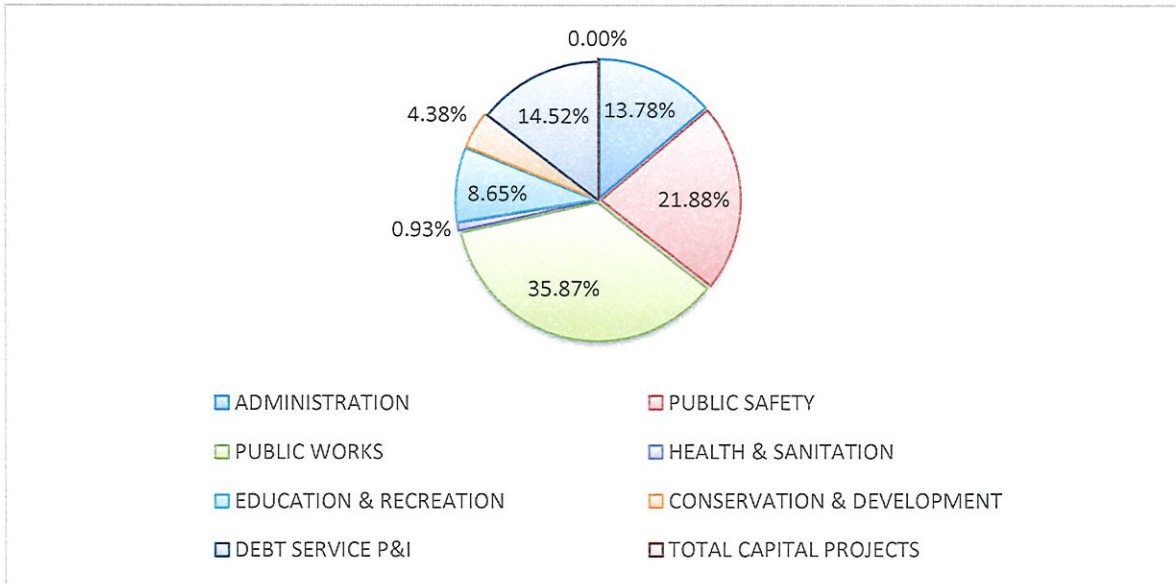
	2024	2025	2026
ASSESSED VALUE	\$ 1,005,797,000.00	\$ 1,015,103,700.00	\$ <b>1,030,844,200.00</b>
MILL RATE	\$ 3.13	3.12	<b>3.11</b>

Susan L. Harris, Three Lakes Town Clerk

2026

# BUDGET IN BRIEF

The Town of Three Lakes is pleased to present the 2026 budget in brief. The budget in brief is intended to provide a snapshot overview of the executive budget, giving readers an easily readable summary. The 2026 budget is balanced, while still meeting our continued commitment to a high level of service.



**Highlights**

- \*
- \*
- \*
- \*
- \* Employee Wages/Benefits

Town Chairman: Roger Brisk  
 Town Supervisors: Ella Baltus  
 Jeff Boehm  
 Ed Cottingham  
 Matt Olkowski  
 Town Clerk: Susan Harris  
 Town Secretary: Kelly Strauss  
 Town Treasurer/Deputy Clerk: Lanae Kowalski

ADMINISTRATION	13.78%	\$	656,017.11
PUBLIC SAFETY	21.88%	\$	1,041,301.58
PUBLIC WORKS	35.87%	\$	1,707,175.05
HEALTH & SANITATION	0.93%	\$	44,050.00
EDUCATION & RECREATION	8.65%	\$	411,790.45
CONSERVATION & DEVELOPMENT	4.38%	\$	208,371.50
DEBT SERVICE P&I	14.52%	\$	691,191.29
TOTAL CAPITAL PROJECTS	0.00%	\$	-
<b>APPROVED</b>	<b>100.00%</b>	<b>\$</b>	<b>4,759,896.98</b>

**Town of Three Lakes 2026 Town REVENUE Budget**

REVENUES-TB Mtg. Oct 2024 - Electors- November 19, 2024	2025	REVENUES-TB Mtg. Oct 2025 - Electors- November 18, 2025	2026
Acct.# & Description	BUDGET	Acct.# & Description	BUDGET
41150 · Forest Crop Taxes	\$20,000.00	41150 · Forest Crop Taxes	\$20,000.00
41210 · Public Accomodation Taxes	\$106,500.00	41210 · Public Accomodation Taxes	\$125,000.00
411-420 · Taxes - General Property Taxes	\$3,162,945.00	411-420 · Taxes - General Property Taxes	\$3,202,094.00
43410 · State Shared Revenue	\$117,000.00	43410 · State Shared Revenue	\$123,195.00
43420 · State Fire Insurance Tax	\$25,000.00	43420 · State Fire Insurance Tax	\$30,000.00
43430 · Other State Shared Computer Aid	\$358.54	43430 · Other State Shared Computer Aid	\$358.54
43521 · Law Enforcement Training	\$800.00	43521 · Law Enforcement Training	\$1,000.00
43522 · Recreational Patrol Water	\$12,000.00	43522 · Recreational Patrol Water	\$12,000.00
43523 · Recreational Patrol Snow	\$4,000.00	43523 · Recreational Patrol Snow	\$4,000.00
43524 · Police Liaison Officer	\$15,000.00	43524 · Police Liaison Officer	\$20,000.00
43531 · General Trans State Rd Aid	\$492,059.11	43531 · General Trans State Rd Aid	\$491,613.79
43534 · Local Road Improv Program - Hwy X Tri9	\$0.00	43534 · Local Road Improv Program - Hwy X Tri9	\$0.00
43545 · Recycling Responsible Unit	\$8,000.00	43545 · Recycling Responsible Unit	\$8,000.00
43615 · Personal Property Aid	\$2,050.00	43615 · Personal Property Aid	\$2,050.00
43620 · State in Lieu of Taxes	\$2,500.00	43620 · State in Lieu of Taxes	\$0.00
43630 · Fed in Lieu of Taxes	\$15,000.00	43630 · Fed in Lieu of Taxes	\$30,000.00
43640 · Severence/ Yield/ Wthdrwl Taxes	\$0.00	43640 · Severence/ Yield/ Wthdrwl Taxes	\$0.00
43650 · Forest Crop/Mngd Forest Land	\$1,500.00	43650 · Forest Crop/Mngd Forest Land	\$3,000.00
43660 · DNR Payment in Lieu of Taxes	\$10,000.00	43660 · DNR Payment in Lieu of Taxes	\$12,000.00
43691 · Invasive Species TLWF Internship Program	\$0.00	43691 · Invasive Species TLWF Internship Program	\$0.00
43720 · Oneida Cty Library	\$52,908.00	43720 · Oneida Cty Library	\$52,908.00
43724 · Forest Cty Library	\$2,418.09	43724 · Forest Cty Library	\$2,418.09
43726 · Sugar Camp Library	\$7.13	43726 · Sugar Camp Library-ZERO Now Langlade	\$7.13
43728 · TL School Dist. Library	\$8,500.00	43728 · TL School Dist. Library	\$8,500.00
43730 · Lincoln Cty. Library	\$320.99	43730 · Lincoln Cty. Library	\$320.99
	\$2,800.00	43790 · Historical Society Library	\$2,800.00
44110 · Liquor & Malt Bever.	\$7,000.00	44110 · Liquor & Malt Bever.	\$7,000.00
44120 · Bus & Occupa License	\$900.00	44120 · Bus & Occupa License	\$1,000.00
44130 · Cable Franchise Fees	\$0.00	44130 · Cable Franchise Fees	\$0.00
44140 · Cable Property Lease	\$2,400.00	44140 · Cable Property Lease	\$2,400.00
44200 · Dog License Fees	\$700.00	44200 · Dog License Fees	\$500.00

Town of Three Lakes 2026 Town REVENUE Budget

45100 · Munic. Ord. Violtns	\$2,000.00	45100 · Munic. Ord. Violtns	\$3,000.00
45150 · Dog Fines - Kennels	\$0.00	45150 · Dog Fines - Kennels	\$0.00
46100 · Copies, Fax, Misc	\$100.00	46100 · Copies, Fax, Misc	\$50.00
46210 · Law Enforcement Fees	\$100.00	46210 · Law Enforcement Fees	\$50.00
46220 · Fire Sign Revenue	\$4,000.00	46220 · Fire Sign Revenue	\$4,000.00
46300 · Driveway Revenue	\$600.00	46300 · Driveway Revenue	\$600.00
46431 · Dump Coupons	\$30,000.00	46431 · Dump Coupons	\$27,000.00
46540 · Cemetery Sale & Prep	\$15,000.00	46540 · Cemetery Sale & Prep	\$15,000.00
46541 · Cemetary Deed Record	\$400.00	46541 · Cemetary Deed Record	\$400.00
46710 · Library Fines	\$0.00	46710 · Library Fines	\$0.00
46711 · Library fax, copies, internet	\$0.00	46711 · Library fax, copies, internet	\$0.00
46712- Library payment to Building Maintenance	\$3,300.00	46712- Library payment to Building Maintenance	\$3,300.00
46820 · Public Charges-AIS	\$31,000.00	46820 · Public Charges-AIS	\$31,000.00
48150 · Service Charge Collected	\$0.00	48150 · Service Charge Collected	\$0.00
48100 · Interest Bank Income	\$100,000.00	48100 · Interest Bank Income	\$150,000.00
48200 · Rent	\$500.00	48200 · Rent	\$500.00
48210 · Building/Property Lease-SD	\$6,600.00	48210 · Building/Property Lease-SD	\$17,000.00
48211 · Park& Hanger Lease	\$5,000.00	48211 · Park& Hanger Lease	\$2,500.00
48212 · Cellcom/Vertical Bridge Lease	\$20,000.00	48212 · Cellcom/Vertical Bridge Lease	\$23,000.00
48309 · Sale of Oth Equip/Prop	\$0.00	48309 · Sale of Oth Equip/Prop	\$0.00
48505-Donations Veterans Memorial		48505- Donations Veterans Memorial	\$0.00
48520 · Donations - Unrestricted	\$0.00	48520 · Donations - Unrestricted	\$0.00
48525 · Donations -Dog Park	\$0.00	48525 · Donations -Dog Park	\$0.00
48530 · Donations - Buoy	\$0.00	48530 · Donations - Buoy	\$0.00
48554 · Townline Launch Fees	\$6,500.00	48554 · Townline Launch Fees	\$7,000.00
48555 · Lonestone Piers	\$5,000.00	48555 · Lonestone Piers	\$5,000.00
48900 · Other Misc Revenues-Park Comm 15% DB	\$3,000.00	48900 · Other Misc Revenues	\$3,000.00
49100 · Proceeds Lterm Debt	\$14,000.00	48900 · Other Misc Revenues	\$0.00
49295 · Transfer from Non Lapsing Acct.	\$268,988.27	49295 · Transfer from Non Lapsing Acct.	\$149,174.82
49302 · Transfer from Previous Years	\$174,000.00	49302 · Transfer from Previous Years	\$156,156.62
Financing Street Equipment	\$0.00	Financing Street Equipment	\$0.00
Total Revenues	\$4,762,755.13	Total Revenues	\$4,759,896.98
Total Expenses	\$5,259,086.52	Total Expenses	\$4,759,896.98
Balance/short/over	-\$496,331.39	Balance/short/over	\$0.00

**Town of Three Lakes  
2026 Town EXPENDITURE Budget**

	2023	2024	2024	2025	2025	2026
Acct.# & Description	ACTUAL	ACTUAL	BUDGET	YTD June	BUDGET	BUDGET
<b>511 · 519 ADMINISTRATION</b>			Amended #1&2		Amended #1	
511000 · Town Board	\$29,523.02	\$30,680.25	\$31,649.10	\$16,147.51	\$31,972.05	\$33,586.80
513001 · Legal Fees & Notices-Publication	\$10,006.25	\$24,196.10	\$20,000.00	\$13,239.55	\$20,000.00	\$20,000.00
514200 · Clerk's Office	\$202,091.03	\$226,881.54	\$210,077.81	\$109,267.16	\$217,275.83	\$231,732.81
514400 · Elections	\$4,083.29	\$7,536.20	\$8,400.00	\$4,082.78	\$6,000.00	\$9,500.00
515100 · Audit	\$8,400.00	\$10,500.00	\$10,500.00	\$11,250.00	\$11,000.00	\$13,000.00
515200 · Treasurer	\$23,055.03	\$22,924.04	\$22,770.45	\$10,045.99	\$27,697.50	\$27,697.50
515300 · Assessor	\$19,000.00	\$26,400.00	\$26,400.00	\$48,400.00	\$96,800.00	\$96,800.00
516000 · Community Bldg-Town Bldgs	\$30,410.51	\$44,580.53	\$57,418.78	\$17,344.53	\$56,606.00	\$52,300.00
519000 · Town Association Due	\$1,270.00	\$1,320.00	\$1,270.00	\$1,375.00	\$1,400.00	\$1,400.00
519001 · Miscellaneous Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
519300 · General Liability Ins.	\$85,168.00	\$106,039.84	\$85,000.00	\$108,412.84	\$105,000.00	\$110,000.00
519606 · Dental Ins - Town	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
519607 · Health Ins. Town EBC	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
<b>Total 511 · Total Administrative</b>	<b>\$413,007.13</b>	<b>\$501,058.50</b>	<b>\$533,486.14</b>	<b>\$339,565.36</b>	<b>\$633,751.38</b>	<b>\$656,017.11</b>
<b>521-523 · PUBLIC SAFETY</b>						
521000 · Police Department	\$597,462.78	\$652,402.92	\$687,429.90	\$327,220.87	\$699,526.36	\$759,040.17
522000 · Fire Protection	\$176,472.51	\$188,273.14	\$185,332.26	\$75,323.75	\$222,647.93	\$280,661.41
522100 · Hydrant Rental	\$1,410.59	\$1,600.00	\$1,500.00	\$0.00	\$1,600.00	\$1,600.00
523000 · Ambulance-EMS	\$21,530.00	\$20,378.96	\$21,530.00	\$0.00	\$0.00	\$0.00
<b>Total 521-523 · Public Safety</b>	<b>\$796,875.88</b>	<b>\$862,655.02</b>	<b>\$895,792.16</b>	<b>\$402,544.62</b>	<b>\$923,774.29</b>	<b>\$1,041,301.58</b>
<b>533-534 · PUBLIC WORKS</b>						
Wages and Benefits	\$371,654.00	\$363,866.81	\$388,988.38	\$211,790.84	\$402,852.33	\$421,775.05
Town Shop Operation	\$41,052.51	\$45,213.69	\$53,900.00	\$19,270.90	\$53,900.00	\$53,900.00
VEHICLE PARTS, FUEL & MAINTENANCE (Blades)	\$106,152.89	\$44,906.93	\$118,000.00	\$45,950.17	\$118,000.00	\$118,000.00
<b>ROAD INFRASTRUCTURE &amp; MAINTENANCE</b>						
Bridges & Culverts	\$3,289.71	\$2,268.53	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Dam Repairs	\$2,300.00	\$1,818.87	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
Road Signs & Fire # Signs	\$3,120.42	\$5,813.92	\$4,000.00	\$3,377.04	\$4,000.00	\$4,000.00
Road Construction	\$695,215.86	\$968,629.93	\$1,026,201.27	\$378,257.37	\$900,092.68	\$1,000,000.00
Road Maintenance-Crackseal	\$11,060.00	\$21,298.89	\$38,940.00	\$0.00	\$25,000.00	\$25,000.00

**Town of Three Lakes  
2026 Town EXPENDITURE Budget**

<b>EXPENDITURES</b>	2023	2024	2024	2025	2025	2026
Acct.# & Description	ACTUAL	ACTUAL	BUDGET	YTD	BUDGET	BUDGET
Road Maintenance-Gravel	\$11,812.38	\$16,425.71	\$28,000.00	\$281.71	\$28,000.00	\$28,000.00
Sidewalks	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Snow Removal Sand/Salt	\$18,402.85	\$13,602.89	\$20,000.00	\$8,918.40	\$20,000.00	\$20,000.00
Total 5342 · Street Lighting	\$22,715.60	\$21,708.48	\$25,000.00	\$10,557.17	\$25,000.00	\$25,000.00
Total 533-534 · Public Works	\$1,286,776.22	\$1,505,554.65	\$1,714,529.65	\$678,403.60	\$1,588,345.01	\$1,707,175.05
<b>536-549 HEALTH &amp; HUMAN SERVICES</b>						
5362041 · Refuse Pickup	\$546.28	\$597.50	\$3,000.00	\$13,488.27	\$1,000.00	\$1,000.00
5362044 · Transfer Site Maint.& Chip	\$32.31	\$6,645.00	\$300.00	\$0.00	\$300.00	\$300.00
5362043 · Transfer Coupons & Recycling	\$38,034.40	\$40,932.80	\$30,250.00	\$0.00	\$35,250.00	\$35,250.00
5470000 · Animal/Dog Pound	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5491000 · Cemetary	\$4,528.42	\$9,282.13	\$7,500.00	\$2,203.43	\$7,500.00	\$7,500.00
Total 536-549 · Health & Human Services	\$43,141.41	\$57,457.43	\$41,050.00	\$15,691.70	\$44,050.00	\$44,050.00
<b>535-566 · CULTURE RECREATION &amp; EDUCATION</b>						
5351 · Airport	\$31,029.73	\$7,833.47	\$9,600.00	\$7,391.62	\$9,600.00	\$9,700.00
5511 · Library	\$295,372.31	\$292,263.74	\$292,263.74	\$150,307.43	\$292,985.17	\$300,478.50
5520 · Parks	\$57,363.82	\$75,797.37	\$61,779.65	\$23,445.42	\$64,795.68	\$67,111.95
5530 · Fireworks	\$20,000.00	\$20,000.00	\$15,000.00	\$10,000.00	\$20,000.00	\$20,000.00
5542 · Swimming Beaches	\$529.89	\$966.56	\$1,000.00	\$55.92	\$1,000.00	\$1,000.00
5545 · Trails-Grooming	\$5,242.71	\$4,342.10	\$5,000.00	\$6,344.45	\$5,657.90	\$5,000.00
56600 · Chamber of Commerce	\$8,756.21	\$7,381.31	\$7,700.00	\$4,247.27	\$8,500.00	\$8,500.00
Total 535-566 · Culture Recreation & Education	\$418,294.67	\$408,584.55	\$392,343.39	\$201,792.11	\$402,538.75	\$411,790.45
<b>567-563 · CONSERVATION &amp; DEVELOPMENT</b>						
5620001 · AIS Wages-Interns/Grants	\$38,812.28	\$44,036.20	\$45,525.00	\$17,023.03	\$43,371.50	\$43,371.50
5630000 · Plan Commission	\$2,664.43	\$20,600.34	\$45,000.00	\$7,012.01	\$135,084.24	\$5,000.00
5670000 · Accomodations Tax	\$123,699.80	\$119,025.98	\$80,000.00	\$14,909.21	\$80,000.00	\$100,000.00
5670076 · Revaluation (Future)	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00
5670077 · Emergency Contingency	\$0.00	\$0.00	\$29,244.75	\$0.00	\$20,000.00	\$20,000.00
56700 · Facility Assessment	\$0.00	\$13,500.00	\$20,000.00	\$0.00	\$0.00	\$0.00
Total 567-563 · Conservation & Development	\$165,176.51	\$197,162.52	\$259,769.75	\$38,944.25	\$318,455.74	\$208,371.50

**Town of Three Lakes  
2026 Town EXPENDITURE Budget**

<b>EXPENDITURES</b>	2023	2024	2024	2025	2025	2026
Acct.# & Description	ACTUAL	ACTUAL	BUDGET	YTD	BUDGET	BUDGET
66000 · Payroll Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>571-582 · DEBT SERVICE / PRINCIPAL &amp; INTEREST</b>						
571000 · All projects	\$977,709.25	\$238,234.09	\$531,953.58	\$246,040.96	\$656,540.32	\$0.00
58100 & 58200 All Principal & Interest	\$793,782.15	\$694,356.31	\$697,288.63	\$596,377.24	\$691,631.03	\$691,191.29
571-582 - DEBT SERVICE / PRINCIPAL & INTEREST	\$1,771,491.40	\$932,590.40	\$1,229,242.21	\$842,418.20	\$1,348,171.35	\$691,191.29
BANK INTEREST		\$0.00	\$106,581.45			
<b>TOTAL OF ALL EXPENSES</b>	<b>\$4,894,763.22</b>	<b>\$4,465,063.07</b>	<b>\$5,172,794.75</b>	<b>\$2,519,359.84</b>	<b>\$5,259,086.52</b>	<b>\$4,759,896.98</b>
	Confirmed	Amended 1&2			Amended #1	
		<b>Budget 2026</b>		\$4,759,896.98		
		<b>Budget 2025</b>		\$5,259,086.52		
		<b>Variance \$</b>		<b>-\$499,189.54</b>		
		<b>Variance %</b>		<b>-9.49%</b>		

*All Department Comparison - Submitted vs. Revised*

**CAPITAL REQUESTS - 2026 - Elector Approved Levy November 2025**

			<b><u>No levy increase removed capital</u></b>			Carry-Over	Total Capex
	<b>Department</b>	<b>Submitted</b>	<b>Revised</b>	<b>Delta \$</b>	<b>Delta %</b>	<b>P&amp;I</b>	<b>Committed</b>
<b>1</b>	Veterans Memorial	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -
<b>2</b>	Fire	\$ 270,000.00	\$ -	\$ (270,000.00)	\$ (1.00)	\$ -	\$ -
<b>3</b>	Parks	\$ 100,000.00	\$ -	\$ (100,000.00)	\$ (1.00)	\$ -	\$ -
<b>4</b>	Police	\$ 93,669.00	\$ -	\$ (93,669.00)	\$ (1.00)	\$ 11,567.21	\$ 11,567.21
<b>5</b>	Town Shop	\$ 130,000.00	\$ -	\$ (130,000.00)	\$ (1.00)	\$ 46,405.33	\$ 46,405.33
<b>6</b>	Town Clerk-Mun Code	\$ 7,000.00	\$ -	\$ (7,000.00)	\$ (0.05)	\$ -	\$ -
<b>7</b>	Historical Johnson House	\$ 15,000.00	\$ -	\$ (15,000.00)	\$ (2.14)	\$ -	\$ -
<b>8</b>	Library-bldg remodel	\$ -	\$ -	\$ -	#DIV/0!	\$ 50,496.40	\$ 50,496.40
<b>9</b>	Flowers downtown	\$ 7,000.00	\$ -	\$ (7,000.00)	\$ (1.00)	\$ -	\$ -
<b>10</b>	Town Hall/Police Bldg.	\$ -	\$ -	\$ -	#DIV/0!	\$ 92,817.60	\$ 92,817.60
<b>11</b>	Roads Ph#1-#4&Swalks	\$ -	\$ -	\$ -	#DIV/0!	\$ 489,904.75	\$ 489,904.75
<b>12</b>	Bldgs/Setaside/EE VETS	\$ 184,394.14	\$ -	\$ (184,394.14)	\$ (1.00)		\$ -
	<b>2026 Total</b>	\$ 807,063.14	\$ -	\$ (807,063.14)	\$ (1.00)	\$ -	\$ -
	<b>TOTAL</b>	\$ 807,063.14	\$ -	\$ (807,063.14)	\$ (1.00)	\$ 691,191.29	\$ 691,191.29