

2027 Budget Notes

(as of 10.2.26)

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- Equalized value (total/both counties) = **\$135,696,900** (up \$19,692,200)
- Levy Limit (operating only) = **\$383,510** (up \$3,048 due to net new construction)
- The current **deficit** of expenses over revenues based upon department head budgets = **-\$204,568**.
 - Ways to balance
 - Cut expenses
 - Raise more revenue
 - Take more "Sewer PILOT"
 - Borrow for operating expenses
 - Combination of above

Revenues: Most numbers are in and updated (shared revenue, transportation aid, etc.)

Expenses:

- Health Insurance – Numbers should be close; will confirm after open enrollment ends October 31
- Income Continuation Insurance (ICI)- still on premium holiday (zero cost)
- Property Insurance – est. 10% increase on the 2026 actual on most; will have firmer numbers after review of the new policy
- Ambulance – Increased due to switch to Manawa
- Wages – Used the department head proposed numbers as a starting point; will need updated numbers
- Pension – General Category employer contribution will increase from 7.2% to 7.25%; Police employer contribution decrease from 14.8% to 14.54%; **no control over these numbers**
- Borrowing
 - Borrowing will be needed for an operating shortfall in the form of a 13-month loan at a rate of approx. 5% (approve the borrowing in November, drawdown in installments in early-mid 2027 and then pay back in full in November 2027); this has been, and will continue to be an annual process until we see a large jump in Net New Construction **or** the state lifts the levy limits **or** the city **passes a referendum** to exceed the levy limit
 - Based upon the current Capital Improvement Plan, the city will need to borrow **\$389,000** for the 2027 capital projects

Budgeting Considerations in General

- Revenues – Should be exact (if known) or **under**-estimated
- Expenses – Should be exact (if known) or **over**-estimated

HELPFUL LINKS

Budgeting Toolkit – League of Wisconsin Municipalities: <http://www.lwm-info.org/574/Municipal-Budgeting-Toolkit>

DOR Local Government Dashboard: <https://www.revenue.wi.gov/Pages/RA/Local-Government-Dashboard.aspx>

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Proposed Budget Overview - Detail

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Fund: 100 - GENERAL FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
100-00-41110-000-000	GENERAL PROPERTY TAXES	377,259.00	794,486.00	794,486.00	383,510.00	-51.73
100-00-41140-000-000	MOBILE HOME PARKING FEES	1,336.95	3,597.00	2,000.00	3,024.00	51.20
100-00-41320-000-000	TAXES FROM OTHER TAX EXEMPT EN	0.00	0.00	0.00	0.00	0.00
100-00-41800-000-000	INTEREST & PENALTIES ON TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41900-000-000	OTHER TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41900-001-000	SALES TAX	0.00	0.00	0.00	0.00	0.00
TAXES		378,595.95	798,083.00	796,486.00	386,534.00	-51.47
100-00-42000-000-000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
SPECIAL ASSESSMENTS		0.00	0.00	0.00	0.00	0.00
100-00-43212-000-000	FEDERAL GRANT REVENUE-FIRE	0.00	0.00	0.00	0.00	0.00
100-00-43300-000-000	FEDERAL GRANT REVENUE-GENERAL	39,541.00	0.00	0.00	0.00	0.00
100-00-43410-000-000	SHARED REVENUES	362,810.59	375,145.00	375,145.00	383,022.00	2.10
100-00-43411-000-000	UTILITY AID - SHARED REV	11,800.99	11,329.00	11,329.00	11,186.00	-1.26
100-00-43412-000-000	SUPPLEMENTAL MUNI AID - SHARED	72,572.95	75,041.00	75,041.00	76,617.00	2.10
100-00-43415-000-000	EXPENDITURE RESTRAINT PROGRAM	26,525.17	18,355.00	18,355.00	0.00	-100.00
100-00-43420-000-000	FIRE INSURANCE-2% DUES	11,280.16	12,312.00	6,000.00	6,000.00	0.00
100-00-43500-000-000	STATE GRANTS	28,616.00	0.00	0.00	0.00	0.00
100-00-43521-000-000	LAW ENFORCEMENT IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
100-00-43529-000-000	OTHER PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00
100-00-43531-000-000	LOCAL TRANSPORTATION - AID	105,601.28	107,344.00	107,344.00	108,098.00	0.70
100-00-43600-000-000	OTHER STATE PAYMENTS-COMP AID	7,350.63	7,351.00	7,351.00	7,350.00	-0.01
100-00-43600-001-000	PERSONAL PROPERTY AID	21,485.84	21,486.00	21,486.00	21,486.00	0.00
100-00-43600-002-000	OTHER STATE PAYMENTS - VIDEO A	3,489.03	3,489.00	3,489.00	3,489.00	0.00
100-00-43610-000-000	PAYMENTS FOR MUNICIPAL SERVICE	533.69	103.70	36.00	36.00	0.00
100-00-43690-000-000	OTHER STATE PAYMENTS	0.00	0.00	0.00	0.00	0.00
100-00-43800-000-000	STATE GRANTS - DNR/OTHER	0.00	0.00	0.00	0.00	0.00
100-00-43850-000-000	STATE GRANTS - POLICE TRAINING	960.00	750.00	0.00	0.00	0.00
100-00-43850-001-000	STATE AID - HIGHWAY SAFETY	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		692,567.33	632,705.70	625,576.00	617,284.00	-1.33
100-00-44110-001-000	COMBINATION LICENSES	3,362.39	3,050.00	3,050.00	3,060.00	0.33
100-00-44110-002-000	BEER LICENSES - CLASS B TEMP	80.00	70.00	70.00	70.00	0.00
100-00-44120-000-000	OTHER BUSINESS & OCCUPATIONAL	0.00	0.00	0.00	0.00	0.00
100-00-44120-001-000	OPERATOR'S LICENSE	1,330.00	900.00	700.00	700.00	0.00
100-00-44120-002-000	PROVISIONAL LICENSES	120.00	200.00	60.00	90.00	50.00
100-00-44120-003-000	COIN MACHINE LICENSES	500.00	490.00	450.00	490.00	8.89
100-00-44120-005-000	CIGARETTE LICENSES	125.00	125.00	125.00	125.00	0.00
100-00-44300-000-000	BUILDING PERMITS & INSPEC FEES	54,764.89	7,000.00	7,000.00	7,000.00	0.00
100-00-44400-000-000	ZONING PERMITS AND FEES	500.00	750.00	250.00	250.00	0.00
100-00-44900-000-000	OTHER REGULATORY PERMITS & FEE	1,325.00	330.00	0.00	0.00	0.00
100-00-44900-001-000	MOBILE HOME PARK LICENSE	0.00	50.00	50.00	50.00	0.00
100-00-44910-001-000	CAT LICENSES	165.00	80.00	175.00	175.00	0.00
100-00-44910-002-000	DOG LICENSES	452.56	430.00	500.00	500.00	0.00
REPAYMENTS		62,724.84	13,475.00	12,430.00	12,510.00	0.64
100-00-45100-000-000	LAW AND ORDINANCE VIOLATIONS	28,123.67	13,784.00	30,000.00	30,000.00	0.00
100-00-45130-000-000	PARKING VIOLATIONS	606.00	300.00	800.00	800.00	0.00
TRANSFER		28,729.67	14,084.00	30,800.00	30,800.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
100-00-46210-001-000	BIKE LICENSES	0.00	0.00	10.00	10.00	0.00
100-00-46210-002-000	POUND FEES	40.00	30.00	30.00	30.00	0.00
100-00-46210-003-000	REPORTS	308.00	150.00	300.00	300.00	0.00
100-00-46210-004-000	MISCELLANEOUS POLICE FEES	376.56	3,000.00	350.00	350.00	0.00
100-00-46210-006-000	GOLF CART FEES	120.00	90.00	105.00	105.00	0.00
100-00-46322-000-000	SIDEWALKS	14,841.83	0.00	0.00	0.00	0.00
100-00-46400-000-000	GARBAGE CHARGES - RESIDENTIAL	81,496.36	86,830.00	86,830.00	90,303.00	4.00
100-00-46440-000-000	WEED AND NUISANCE CONTROL	0.00	0.00	0.00	0.00	0.00
100-00-46710-000-000	LIBRARY - MISC REVENUES	0.00	0.00	0.00	0.00	0.00
100-00-46710-001-000	LIBRARY OWLS REVENUE	68,386.97	73,813.00	73,699.00	76,013.00	3.14
100-00-46710-002-000	LIBRARY LOCAL REVENUE	990.32	1,000.00	360.00	380.00	5.56
100-00-46720-000-000	PARKS	0.00	0.00	0.00	0.00	0.00
100-00-46720-001-000	LIONS POINT REVENUE	1,035.00	2,900.00	1,000.00	1,500.00	50.00
PUBLIC CHARGES FOR SERVICES		167,595.04	167,813.00	162,684.00	168,991.00	3.88
100-00-47321-000-000	LAW ENFORCEMENT SERVICES	773.83	350.00	1,000.00	1,000.00	0.00
100-00-47323-000-000	FIRE SERVICE - TOWNSHIP CALLS	9,278.66	8,000.00	0.00	0.00	0.00
100-00-47323-001-000	FIRE SERVICE-QUARTERLY BILLING	128,233.86	65,000.00	55,233.00	51,342.00	-7.04
100-00-47323-002-000	FIRE REVENUE - CHECKBOOK ONLY	24,226.60	0.00	0.00	0.00	0.00
100-00-47330-001-000	STREET REVENUE	3,800.00	0.00	3,800.00	3,800.00	0.00
INTERGOV'T. CHARGES FOR SERV.		166,312.95	73,350.00	60,033.00	56,142.00	-6.48
100-00-48100-000-000	INTEREST -DELINQ. SPEC ASSESS	1,028.31	250.00	500.00	500.00	0.00
100-00-48110-000-000	INTEREST INCOME -OTHER	36,619.66	30,000.00	30,000.00	28,000.00	-6.67
100-00-48110-001-000	INTEREST ON CHECKING	11,153.59	12,000.00	9,000.00	8,000.00	-11.11
100-00-48110-002-000	INTEREST REVENUE - LEASES	2,891.00	0.00	0.00	0.00	0.00
100-00-48130-000-000	INT ON SPEC ASSES/SPEC CHARGES	0.00	0.00	0.00	0.00	0.00
100-00-48200-000-000	RENT - GARAGE ON PERRY AVE	0.00	0.00	0.00	0.00	0.00
100-00-48200-004-000	RENT - CROP LANDS	26,494.52	29,525.00	29,525.00	28,000.00	-5.17
100-00-48200-005-000	RENT -SCHOOL/PARK	10,463.00	11,000.00	11,000.00	11,440.00	4.00
100-00-48300-000-000	PROPERTY SALES	10,435.00	44,000.00	0.00	0.00	0.00
100-00-48301-000-000	SALE OF POLICE EQUIP/PROPERTY	0.00	0.00	0.00	0.00	0.00
100-00-48302-000-000	SALE OF FIRE/AMB EQUIP/PROPERT	17,000.00	2,500.00	0.00	0.00	0.00
100-00-48303-000-000	SALE OF HWY EQUIP/PROPERTY	17,000.00	0.00	0.00	0.00	0.00
100-00-48307-000-000	SALE OF RECYCLABLE MATERIALS	0.00	0.00	0.00	0.00	0.00
100-00-48309-000-000	SALE OF OTHER EQUIP/PROPERTY	0.00	0.00	0.00	0.00	0.00
100-00-48400-000-000	INSURANCE RECOVERIES	5,388.95	2,144.00	0.00	0.00	0.00
100-00-48500-000-000	DONATIONS/CONTR-PRI ORG/INDIVI	14,960.60	5,620.00	0.00	0.00	0.00
100-00-48500-001-000	K9 - POLICE DOG DONATIONS	6,934.75	4,000.00	4,000.00	4,000.00	0.00
100-00-48900-000-000	OTHER MISCELLANEOUS REVENUES	13,709.49	14,249.89	0.00	0.00	0.00
100-00-48900-003-000	WATER PAYMENT IN LIEU OF TAXES	81,613.00	65,000.00	65,000.00	65,000.00	0.00
100-00-48900-003-001	SEWER PAYMENT IN LIEU OF TAXES	30,000.00	50,000.00	50,000.00	50,000.00	0.00
100-00-48900-007-000	LOAN TO COUNTRY CORNER SALES	7,215.99	0.00	0.00	0.00	0.00
MISCELLANEOUS REVENUES		292,907.86	270,288.89	199,025.00	194,940.00	-2.05
100-00-49100-000-000	PROCEEDS OF LONG-TERM DEBT	220,000.00	124,000.00	124,000.00	0.00	-100.00
100-00-49150-000-000	CAPITAL LEASES	0.00	0.00	0.00	0.00	0.00
100-00-49220-000-000	TRANSFER FROM SPEC REV FUND	0.00	0.00	0.00	0.00	0.00
100-00-49230-000-000	TRANSFER FROM DEBT SERV FUND	1,350.00	0.00	0.00	0.00	0.00
100-00-49240-000-000	TRANSFER FROM CAPITAL PROJ FUN	0.00	0.00	0.00	0.00	0.00
100-00-49260-000-000	TRANSFER FROM ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00
100-00-49900-000-000	APPLICATION OF PRIOR FUND BALA	0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND					
Account Number	2025	2026	2026	2027	% Change
	Actual	Projected		Proposed	
	Year-End	Year-End	Budget	Budget	In Budget
OTHER FINANCING SOURCES	221,350.00	124,000.00	124,000.00	0.00	-100.00
Total Revenues	2,010,783.64	2,093,799.59	2,011,034.00	1,467,201.00	-27.04

Fund: 100 - GENERAL FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
100-00-51100-001-000	COUNCIL WAGES	12,841.71	13,474.00	13,474.00	13,474.00	0.00
100-00-51100-002-000	COUNCIL EXPENSES	606.51	620.00	620.00	620.00	0.00
100-00-51100-003-000	COUNCIL FICA	982.53	1,031.00	1,031.00	1,031.00	0.00
100-00-51300-001-000	LEGAL	26,571.52	24,000.00	19,000.00	20,000.00	5.26
100-00-51400-001-000	CLERK/TREASURER WAGES	71,078.70	73,227.00	73,227.00	76,296.00	4.19
100-00-51400-002-000	CLERK/TREAS EXPENSES	31,057.99	37,000.00	37,000.00	40,000.00	8.11
100-00-51400-003-000	CLERK/TREAS PENSION	4,941.74	5,272.00	5,272.00	5,531.00	4.91
100-00-51400-004-000	CLERK/TREAS HEALTH INS	12,042.98	13,326.00	13,326.00	13,279.00	-0.35
100-00-51400-005-000	CLERK/TREAS FICA	5,250.46	5,602.00	5,602.00	5,837.00	4.19
100-00-51400-006-000	PUBLICATIONS	3,877.47	3,700.00	2,800.00	3,600.00	28.57
100-00-51400-007-000	CITY HALL EXPENSE	17,021.02	17,500.00	17,500.00	18,000.00	2.86
100-00-51400-009-000	MOBILE HOME FEE	680.47	965.00	700.00	1,150.00	64.29
100-00-51410-001-000	MAYOR WAGES	4,040.00	4,040.00	4,040.00	4,040.00	0.00
100-00-51410-002-000	MAYOR EXPENSES	553.73	675.00	675.00	675.00	0.00
100-00-51410-003-000	MAYOR FICA	308.94	309.00	309.00	309.00	0.00
100-00-51440-001-000	ELECTION WAGES	2,018.50	5,000.00	6,000.00	3,300.00	-45.00
100-00-51440-002-000	ELECTION EXPENSES	1,893.58	3,000.00	4,000.00	3,000.00	-25.00
100-00-51500-000-000	FINANCIAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
100-00-51510-000-000	ACCOUNTING	23,142.19	22,000.00	22,000.00	24,000.00	9.09
100-00-51520-000-000	FINANCIAL PLANNING	0.00	0.00	0.00	0.00	0.00
100-00-51530-001-000	ASSESSOR	10,563.48	10,000.00	10,000.00	10,300.00	3.00
100-00-51530-003-000	BUILDING INSP EXPENSES	46,802.40	7,000.00	7,000.00	7,000.00	0.00
100-00-51540-000-000	ENGINEER EXPENSE	0.00	1,500.00	1,500.00	1,500.00	0.00
100-00-51980-000-000	OTHER GENERAL GOVERNMENT	19.95	0.00	0.00	0.00	0.00
100-00-51980-001-000	PROPERTY/LIABILITY INSURANCE	3,859.37	3,500.00	3,957.00	3,880.00	-1.95
100-00-51980-003-000	MISCELLANEOUS EXPENSE	1,160.00	8,700.00	3,852.00	3,852.00	0.00
GENERAL GOVERNMENT		281,315.24	261,441.00	252,885.00	260,674.00	3.08
100-00-52100-001-000	POLICE WAGES/SALARY	209,779.34	221,036.00	221,036.00	226,946.00	2.67
100-00-52100-002-000	POLICE EXPENSES	63,162.01	55,000.00	55,000.00	57,000.00	3.64
100-00-52100-003-000	PD CLOTHING ALLOWANCE	2,026.04	3,600.00	3,600.00	3,600.00	0.00
100-00-52100-004-000	POLICE RETIREMENT	31,110.45	32,713.00	32,713.00	37,407.00	14.35
100-00-52100-005-000	PD HEALTH INSURANCE	52,177.25	48,000.00	57,576.00	42,139.00	-26.81
100-00-52100-006-000	POLICE FICA	15,617.39	16,909.00	16,909.00	18,203.00	7.65
100-00-52100-007-000	PD ATTORNEY FEES	6,046.02	4,500.00	6,000.00	6,000.00	0.00
100-00-52100-010-000	POLICE UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
100-00-52100-011-000	MUNICIPAL COURT	790.00	1,000.00	1,000.00	1,668.00	66.80
100-00-52100-012-000	K-9 EXPENSES	9,676.84	5,000.00	4,000.00	4,000.00	0.00
100-00-52180-001-000	PROPERTY/ LIABILITYINS- POLICE	14,778.13	13,186.00	15,147.00	13,712.00	-9.47
100-00-52200-001-000	FIRE WAGES/SALARY	33,318.02	30,000.00	23,950.00	17,950.00	-25.05
100-00-52200-002-000	FIRE COST SHARE EXP	85,597.36	65,000.00	66,475.00	73,475.00	10.53
100-00-52200-004-000	PUBLIC FIRE PROTECTION	0.00	0.00	0.00	0.00	0.00
100-00-52200-006-000	EXPENSE - CITY ONLY	0.00	0.00	0.00	0.00	0.00
100-00-52200-007-000	FIRE FICA	2,473.00	3,000.00	2,000.00	2,000.00	0.00
100-00-52200-008-000	FIRE INSURANCE REFUND (2%)	6,295.50	15,800.00	6,000.00	15,000.00	150.00
100-00-52200-010-000	FIRE EXPENSES - CHECKBOOK ONLY	39,294.78	0.00	0.00	0.00	0.00
100-00-52280-001-000	PROPERTY/LIABILITY INS- FIRE	10,410.44	12,500.00	12,500.00	12,500.00	0.00
100-00-52300-001-000	AMBULANCE SUBSIDY	60,122.00	59,984.00	62,736.00	88,889.00	41.69
100-00-52300-002-000	FIRST RESPONDERS	0.00	500.00	500.00	500.00	0.00
100-00-52300-003-000	HEALTH OFFICER	0.00	0.00	0.00	0.00	0.00
100-00-52900-000-000	OTHER PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY		642,674.57	587,728.00	587,142.00	620,989.00	5.76

Fund: 100 - GENERAL FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
100-00-53230-002-000	GARAGE EXPENSES	17,074.57	20,000.00	20,000.00	25,000.00	25.00
100-00-53270-002-000	BUILDINGS & GROUNDS EXPENSES	8,313.86	12,000.00	8,000.00	9,000.00	12.50
100-00-53311-001-000	STREET WAGES	169,519.79	159,375.00	159,375.00	157,232.00	-1.34
100-00-53311-005-000	CURB & GUTTER EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-53311-006-000	SIDEWALK EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-53311-007-000	STREET MAINT EXP	41,985.10	50,000.00	50,000.00	50,000.00	0.00
100-00-53311-008-000	CRACK FILLING EXPENSE	23,300.00	20,400.00	20,000.00	25,000.00	25.00
100-00-53311-009-000	STREET FICA	12,569.18	12,192.00	12,192.00	12,028.00	-1.35
100-00-53311-010-000	STREET HEALTH INSURANCE	12,211.85	14,929.00	14,929.00	14,468.00	-3.09
100-00-53311-011-000	STREET PENSION	11,164.36	11,141.00	11,141.00	11,050.00	-0.82
100-00-53380-001-000	PROPERTY & LIABILITY - STREET	16,126.05	15,198.00	16,529.00	15,806.00	-4.37
100-00-53420-000-000	STREET LIGHTING	18,817.99	19,260.00	19,260.00	19,260.00	0.00
100-00-53441-000-000	STORM SEWER MAINTENANCE	0.00	0.00	0.00	0.00	0.00
100-00-53600-000-000	SANITATION	82,857.72	86,830.00	86,830.00	90,303.00	4.00
100-00-53600-001-000	RECYCLING ASSESSMENT	1,458.50	1,461.00	1,461.00	1,868.00	27.86
100-00-53640-002-000	WEED CONTROL EXPENSE	7,687.54	8,000.00	8,000.00	9,000.00	12.50
100-00-53640-003-000	USDA GEESE PROGRAM	0.00	0.00	3,500.00	3,500.00	0.00
PUBLIC WORKS		423,086.51	430,786.00	431,217.00	443,515.00	2.85
100-00-54900-002-000	SENIOR CENTER EXPENSE	2,967.11	4,000.00	5,500.00	5,000.00	-9.09
HEALTH AND HUMAN SERVICES		2,967.11	4,000.00	5,500.00	5,000.00	-9.09
100-00-55110-001-000	LIBRARY WAGES	103,568.90	108,864.00	108,864.00	115,511.10	6.11
100-00-55110-002-000	LIBRARY EXPENSES	82,892.87	79,486.00	79,486.00	85,976.00	8.16
100-00-55110-003-000	LIBRARY FICA	7,942.34	8,328.00	8,328.00	8,836.60	6.11
100-00-55110-004-000	LIBRARY PENSION	6,860.67	7,609.00	7,609.00	7,896.99	3.78
100-00-55110-007-000	LIBRARY HEALTH INS	0.00	57,576.00	57,576.00	59,929.00	4.09
100-00-55180-001-000	PROPERTY/LIABILITY INS- LIBRAR	5,607.00	5,747.00	5,747.00	5,785.00	0.66
100-00-55200-002-000	POND & DAM EXPENSES	4,249.51	6,000.00	6,000.00	6,000.00	0.00
100-00-55200-006-000	PARK EXPENSES	30,229.94	45,000.00	35,000.00	40,000.00	14.29
100-00-55200-008-000	ATHLETIC FIELD EXPENSES	4,077.61	8,500.00	8,500.00	8,500.00	0.00
100-00-55218-001-000	PROPERTY/LIABILITY INS- DAM	250.00	250.00	250.00	250.00	0.00
CULTURE, RECREATION AND EDU.		245,678.84	327,360.00	317,360.00	338,684.69	6.72
100-00-56700-001-000	MEDC ALLOTMENT	2,890.00	2,900.00	2,906.00	2,906.00	0.00
100-00-56900-000-000	OTHER CONSERVATION & DEVELOPME	69,317.54	0.00	0.00	0.00	0.00
CONSERVATION AND DEVELOPMENT		72,207.54	2,900.00	2,906.00	2,906.00	0.00
100-00-57120-000-000	GERNERAL ADMIN/CITY HALL OUTLA	0.00	0.00	0.00	0.00	0.00
100-00-57140-000-000	GENERAL PUBLIC BUILDINGS	17,894.00	0.00	0.00	0.00	0.00
100-00-57210-000-000	POLICE OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57210-001-000	SQUAD REPLACEMENT	58,774.50	0.00	0.00	0.00	0.00
100-00-57220-000-000	FIRE PROTECTION OUTLAY	150,048.00	0.00	0.00	0.00	0.00
100-00-57230-000-000	AMBULANCE OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57324-000-000	HIGHWAY EQUIPMENT OUTLAY-STREE	6,300.00	0.00	0.00	0.00	0.00
100-00-57327-000-000	HIGHWAY BUILDING OUTLAY	1,116.00	0.00	0.00	0.00	0.00
100-00-57331-000-000	HIGHWAY & STREET OUTLAY-LOCAL	0.00	0.00	0.00	0.00	0.00
100-00-57344-000-000	NEW SIDEWALK OUTLAY/REP WO STR	0.00	0.00	0.00	0.00	0.00
100-00-57600-000-000	SENIOR CENTER OUTLAY	13,673.00	0.00	0.00	0.00	0.00
100-00-57610-000-000	LIBRARY OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57620-000-000	PARK OUTLAY	94,273.00	0.00	0.00	0.00	0.00
100-00-57630-000-000	PARK DEVELOPMENT OUTLAY	0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2025 Actual Year-End	2026 Projected Year-End	2026 Budget	2027 Proposed Budget	% Change In Budget
100-00-57730-000-000	CONTINGENCY OUTLAY	-0.37	0.00	0.00	0.00	0.00
CAPITAL OUTLAY		342,078.13	0.00	0.00	0.00	0.00
100-00-58100-000-000	PRINCIPAL	-0.29	349,528.00	349,528.00	0.00	-100.00
100-00-58100-001-000	DEBT SERVICE PRINCIPAL- EXTRA	0.00	0.00	0.00	0.00	0.00
100-00-58200-000-000	INTEREST & FISCAL CHARGES	1,350.25	64,496.00	64,496.00	0.00	-100.00
DEBT SERVICE		1,349.96	414,024.00	414,024.00	0.00	-100.00
100-00-59200-000-000	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
100-00-59230-000-000	TRANSFER TO DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00
100-00-59260-000-000	TRANSFER TO ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES		0.00	0.00	0.00	0.00	0.00
Total Expenses		2,011,357.90	2,028,239.00	2,011,034.00	1,671,768.69	-16.87
Net Totals		-574.26	65,560.59	0.00	-204,567.69	-999.99

Losing Ground: Net New Construction and Inflation

Kevin Dospoy, Director, and Jacob Anderson, Research Analyst

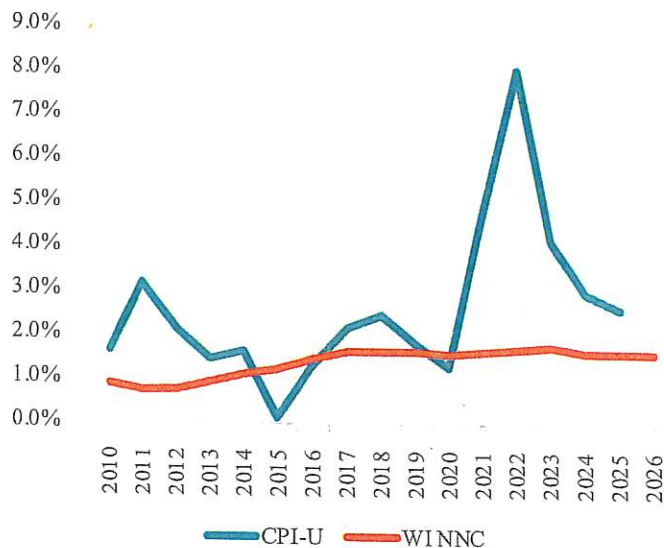
In mid-August, the Wisconsin Department of Revenue released 2026 net new construction (NNC) figures for the state, counties, and municipalities. The statewide rate held nearly steady at 1.64%, compared to 1.65% in 2025 and 1.62% in 2024. The rate plays an important role in county and municipal budgets because of Wisconsin's levy limit laws. Some of the most strict in the country, these laws tie the allowable growth in municipal and county levies to the percentage growth in net new construction (that is the increase in equalized value due to new construction less the lost value due to demolished property). In other words, the net new construction rate is effectively the annual budget growth ceiling, before any referendum.

Levy limits were originally designed to reign in property tax increases. To that end, they have been relatively successful. But the other side of levy limits is the financial strain they put on counties and municipalities, which are mandated to provide state services but unable to raise local revenues. To maintain the ability to sufficiently raise local revenues, counties and municipalities have to increase collections at the same rate as the increase in the cost of services. Measuring increased costs using the general rate of inflation (which is a conservative approach since many costs, such as transportation maintenance costs, have increased much faster than the CPI-U), shows that local governments are falling behind.

The last full year of CPI-U data from the U.S. Bureau of Labor Statistics (2025) shows that costs increased from the previous year by 2.63%, compared to a net new construction rate of 1.65% that same year. This is a consistent pattern: the rate of inflation has exceeded the rate of net new construction at the state level in 13 of the 16 years between 2010 and 2025. (2026 CPI-U figures are currently trending higher than the 2026 net new construction rate of 1.64%). See Figure 1.

The 2025 figures show a 1% difference in the ability to raise revenue compared to increased costs. This may not sound significant, but these figures are cumulative. Continued growth in costs compared to much more limited growth in allowable property tax levies "snowballs." Larger annual increases in inflation accumulate faster than smaller annual increases in net new construction.

Figure 1: Net New Construction Lags Inflation
Annual statewide



To illustrate this, imagine a county government had \$100 to spend on a specific state mandated service in 2010. Through years of limited growth in net new construction, the same county would be able to increase their levy enough to spend \$124 on that same service in 2025. Yet, the costs of that specific service are not controlled. If that service increased at the same rate as the CPI-U, it would cost around \$150.

The rate of inflation has exceeded the rate of net new construction at the state level in 13 of the 16 years between 2010 and 2025.

Put another way, because levy limits compound every year, small annual gaps between net new construction and inflation add up. Since 2010, net new construction has limited annual county levy growth to a cumulative increase of 24.1% while the CPI-U grew by 49.9% over the same period — a gap of 25.9 percentage points.¹ Each year that this gap remains means the difference in the cost of services and the ability to pay for them will continue to widen.

COUNTY SPECIFIC

Statewide net new construction figures mask high-performing and low-performing counties, but the difference in cumulative inflation and allowable property tax levy growth is a significant driver of budgetary constraints in all counties. To examine the impact, Figure 2 shows each county's cumulative net new construction growth since 2010, plotted against a reference line marking the state's cumulative rate of inflation (49.9%) over the same period. The distance between a county's bar and that line represents its gap — the shortfall between allowable levy growth and the rise in the cost of services.

Not one of Wisconsin's 72 counties has been permitted to raise their levies enough to keep pace with inflation since 2010. Dane County was the closest, with a cumulative growth of 39.3% in net new construction, which allowed the county to raise its property tax levy by that amount. This was still 10.6 percentage points short of the 49.9% cumulative cost increase as measured by the CPI-U.

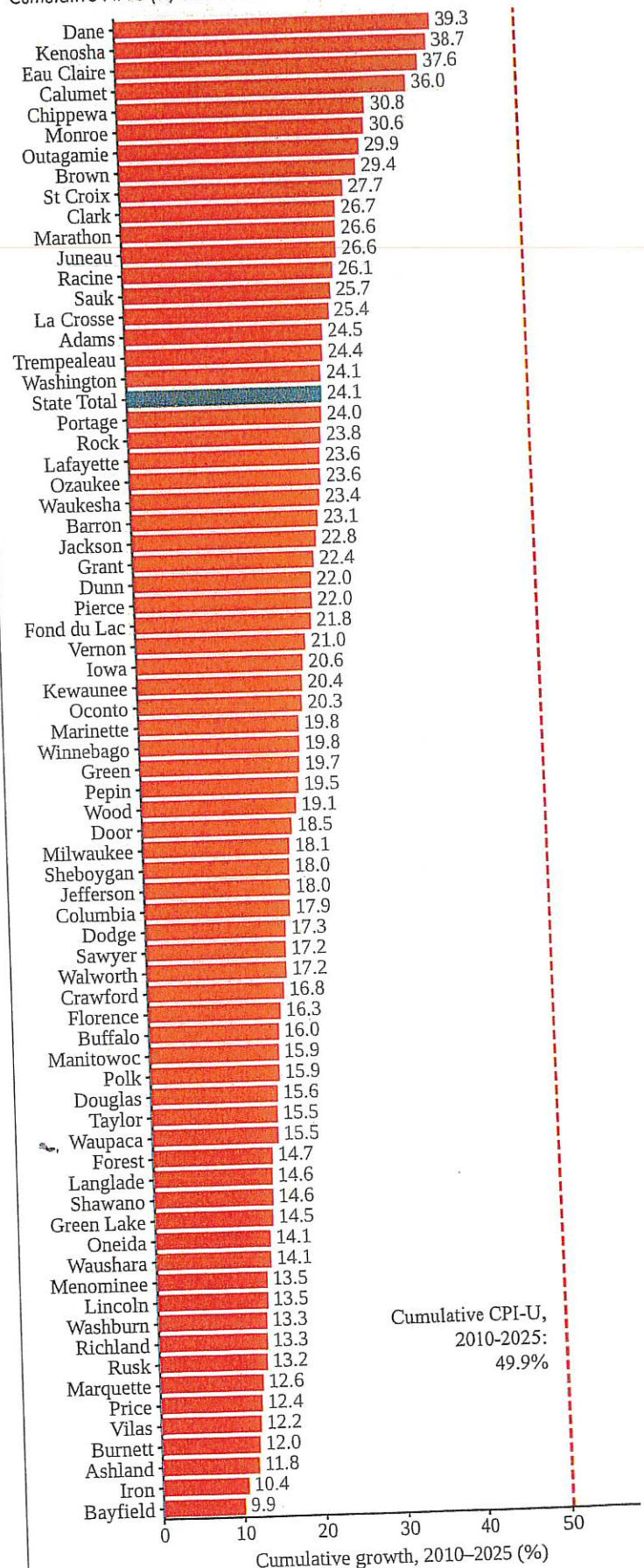
On the other end of the spectrum, Bayfield County posted the lowest cumulative net new construction growth at just 9.9%, a gap of 40 percentage points behind inflation, followed closely by Iron County (10.4%, a 39.5-point gap) and Ashland County (11.8%, a 38.1-point gap). These shortfalls have been compounding budgetary challenges over the last 15 years.

INDIVIDUAL COUNTY SUCCESS

In 2026, a small number of counties saw relatively large increases in net new construction. Racine County saw a jump of 4.97% and Dodge County jumped 1.99%. In some cases, these figures are likely driven by large data center construction (such as the Microsoft project in Racine County). Single

¹ Figures are rounded to the nearest tenth of a percentage point; as a result, cumulative NNC growth and gap may not sum exactly to the 49.9% cumulative CPI-U figure

Figure 2: Total State and County NNC Falls Short
Cumulative NNC (%) and cumulative CPI-U (%) (red dash), 2010-25



large projects have the potential to move the new construction figures in entire counties. At the same time, large single-year increases will not account for 15 years of low growth. The “snowball effect” described above takes years to build and years to unwind.

DOR EQUALIZED VALUE ESTIMATES

The DOR Equalized Value figures released in mid-August 2026 reference a large growth in property values. It is important to note that this is not the same as growth in net new construction. Property value growth alone does not allow for any changes under levy limit laws. The memo stated that equalized value grew by 8% (around \$74.6 billion) as of January 2026. The growth was driven primarily by value increases of existing property, which accounted for over \$56 billion of the total increase. Just \$16.4 billion of the total growth was due to net new construction.

While increasing property values offer many benefits, especially to property owners, they do not themselves change the math when it comes to allowable levy increases. For example, if a county saw an increase in property values with no corresponding change in net new construction, their allowable tax levy would not increase. Tax rates for individual property owners may change, but overall tax collections for

Not one of Wisconsin's 72 counties has been allowed to raise their levies enough to keep pace with cumulative inflation since 2010.

the county would not. Increased property values must accompany new development and new growth in order to contribute to an allowable increase in the county levy.

WHAT'S NEXT?

Despite healthy growth in overall property values, local governments in Wisconsin continue to struggle under levy limits. With few revenue options, including a maximum half-percent sales tax (0.9% in Milwaukee County), local governments are forced to borrow or to go to referenda to exceed their levy limits. The gap between the cost to provide government mandated services and the ability to raise the needed revenue continues to grow. The latest net new construction figures from DOR show that this divergence is only growing, leaving municipal and county budget officials to navigate 2027 with the same limited options as the year before.

GENERAL FUND

Five-Year Capital Improvement Plan 2027-2031 (with Current)

Draft - 9.10.26

Rank	Project Description	2026	2027	2028	2029	2030	2031	Term	Notes /Additional Funding Sources
1	Replace City Hall carpet	10,000						4-year	last replaced = 2011
2	Squad Video Cameras (3)	17,500						4-year	
3	Furnances	27,000						4-year	replace ones from the 70's & 80's
4	IT Hardware - Firewall	5,000						4-year	Palo Alto 220 exp. 2026; upgrade=440
5	Playground Equip	100,000						4-year	Replace old at Cannon Park & LP
6	Phones	10,000						4-year	All departments
7	Police Garage Roof	28,500						10-year	
8	Replace Grader (1990)	200,000						10-year	Buy used - might be 2027
9	New City Garage	600,000						30-year	construction -2026-2027
10	Dam Flume Repairs		25,000					4-year	May not be needed
11	IT Hardware - Server		34,000					4-year	Upgrade to Windows Server 2022;
12	Replace open shelter		30,000					4-year	Lions Point; includes concrete
13	New Squad		55,000					4-year	Replace the 2020 Durango
14	Chambers Windows		10,000					4-year	
15	Library Bathroom		8,000					4-year	2 Upper bathrooms
16	Grain Truck #1		30,000					4-year	Used; replace the red Kodiak
17	Quarterline Road Project		12,000					4-year	In conjunction with Town of Dupont
18	Roads N. of Gerbig		100,000					10-Year	Estimate
19	Streets lights - N Gerbig		30,000					10-year	Estimate
20	Roof- Library		25,000					10-year	Wants metal
21	Roof - Lions point		30,000					10-year	Coordinate with Library
22	iPad Replacement			11,250				4-year	Council & Staff (9)
23	Zero-turn Mower #1			20,000				4-year	Park Department
24	Grain Truck #2			30,000				4-year	Used
25	Honey Creek Fix			500,000				20-year	Complete prior to Hwy 110 project
26	New Football Tower				20,000			4-year	
27	Highway 110 resurfacing				110,200			20-year	Hwy 110 Project - City est. doubled
28	SW 1st Street				200,000			20-year	With Hwy 110 Project
29	Storm Sewers				250,000			20-year	With Hwy 110 Project
30	Downtown Beautification					6,000		4-year	20% share of \$30,000 grant
31	Grand Stand Bleachers					20,000		4-year	
32	New Fire Engine					500,000		10-year	
	Total	998,000	389,000	561,250	580,200	526,000	-		3,054,450

2025 Equalized Valuation of the City:

Shawano County	10,763,600
Waupaca County	105,241,100
TID IN Equalized Value	116,004,700
	5%
	5,800,235

Deduct LT Debt applicable to debt margin

1,095,769

Margin of indebtedness

4,704,466

10

Resolution 2026-XX - DRAFT

City of Marion

2027 Fee Schedule

The Common Council of the City of Marion does hereby
establish the following Schedule of Fees:

Administrative Fees	
Administrative fee	20
Direct Labor Costs when applicable	Wage + Fringes
Late Payment Interest (Utilities excluded) - Set by ordinance	1.5% per month
Address assignment application	30
NSF check fee	35
Alcohol License Fees	
Change of Agent	10
Class A Beer - Annual - New & Renewal - July 1 - June 30 (\$500 State Max) - prorate if < 12 months	100
Class A Liquor - Annual - New & Renewal - July 1 - June 30 (\$500 State Max)- prorate if < 12 months	175
Class B Beer - 6-month	50
Class B Beer - Annual- New & Renewal - July 1 - June 30 (\$100 State Max) - prorate if < 12 months	100
Class B Beer - Temporary - per event - (\$10 per State)	10
Class B Liquor - annual - New & Renewal - July 1 - June 30 (\$500 State Max) - prorate if < 12 months	225
Class B Liquor - Reserve- AVAILABLE SINCE 2018 (Wildwoods non-renewal)	10,000
Class C Wine - annual	100
Provisional Retail License (per state statute 125.185)	15
Operators License - Provisional	15
Operators License- Two year - New & Renewal (non pro-ratable)	30
Operators License - Duplicate for lost	10
Operators License - Temporary for one-day events	5
Operators License - Wallet Sized (if requested) (normal fee plus \$5)	30
Publication Fee -Annual Group Publication	30
Publication Fee -Special Publication	50
Wholesalers - Malt Beverage	25
Annexations	
Annexations	Actual Cost + Administrative fee
Assessment Requests (Special Assessment Letters)	
4 business days return time	30
Rush - less than 4 days	70
Bicycle License	
Bicycle License - Permanent	5
Bicycle License - Replacement	2
Building Permits	
Building Inspector Required - see attached fee schedule	varies per schedule
Burn Permits	
Burn Permits - recreational or school event	n/c
Copies/Faxing	
Copies - 8 1/2 x 11	0.20
Copies - 8 1/2 X 14	0.30
Copies - 11 X 17	0.50
Faxing Service - Per Page	0.50
Driveway Permit	
Driveway Curb-Opening Permit	25
False Alarms	
Responded to by Police Department	
First false alarm for a location	n/c
2nd false alarm per location	50
3rd false alarm per location	75
4th false alarm per location	100

5th and subsequent false alarm per location	250
Responded to by Fire Department	
First false alarm for a location	n/c
2nd and subsequent false alarms per location	150
Fire calls	
Billable Incident Charges - Town calls and accidents in the City	Per Hour Actual
(Non billable = City of Marion Fire Calls)	
Lawn Cutting/Weed Control	
Lawn Cutting/Weed Control	225
Option for additional citations for repeat offenders	
Licenses - Misc.	
Amusement Device - Coin Operated Devices (per device)	10
Amusement Device - transfer fee (from machine to machine)	10
Cigarette License - Annual - (not less than \$5 nor more than \$100)	25
Direct Sellers Permit (transient merchant) - Annual	50
Mobile Home Park Annual License	50
Non-metallic Mining Permit (contact County for additional fees)	
Quarries - per blasting period - annual (non-pro-ratable) - Must go through City Engineer	500
Gravel crushing operations - annual (non-pro-ratable) - Must go through City Engineer	500
optional additional actual costs based upon activity and review	
Each application for a blasting permit shall be accompanied by a Certificate of insurance identifying the City of Marion as a party insured in the amount of \$500,000 for damage to property, \$500,000 for injury to 1 person and \$1,000,000 for injury to more than 1 person caused by the blasting	
Nuisance Fees	
Fees for residents/owners - (reference Municipal Court bond schedule)	
1st offense	250
2nd offense	313
3rd offense	376
4th and subsequent offenses	439
Fees for Land Lords - (reference Municipal Court bond schedule)	
After 5 nuisance calls	250
After 6 nuisance calls	313
After 7th and subsequent nuisance	376
Official Map Amendment	
Official Map Amendment (Comprehensive Plan Mapping)	400
Park/Building Use	
Ballfield Use/League Fees	n/c
Concession Stand	40
Concession Stand - Non-Profit Organization - (or in-kind donations)	40
Lion's Point - Non-Profit Organization	50
Lion's Point - Open Shelter	n/c
Lions Point (heat)	30
Lions Point (key deposit - refundable)	10
Lions Point day rental - per side	50
Sr Center - day rental	60
Sr Center - half day rental (4 hrs.)	eliminate
Sr Center w/one side of Lions Point	90
Sr. Center w/both sides of Lions Point	125
Veteran's Park Open Shelter	n/c
Parking Violations	
1st Offense/year	25
2nd Offense/year	50
3rd Offense/year	100
Handicap	150
Other Parking Violations 1st Offense	5 - 200
Other Parking Violations 2nd Offense	10-400
Pet Licenses	
Dog/Cat- spayed/neutered - Annual	5
Dog/Cat - unsplayed/neutered - Annual	10

Dog/Cat - spayed/neutered - First Licensable after 7/1	2.5
Dog/Cat - unspayed/neutered - First licensable after 7/1	5
Kennel 12 or fewer - Annual	35
Additional animals up to 12- Annual/each	3
Late Fee- after April 1st - each license	5
Police Department - Misc.	
Fingerprinting	10
Process Serving	25
Posting of Warrant Bonds	10
Vehicle Lockouts	10
Pound fees	15
Golf Cart licenses	15
K-9 Fee - demonstrations outside of Marion	50
Private Alarm System	
Private Alarm System Permit	25
Public Records Requests	
Photocopies (2 sided = 2 copies) - per page	0.20
CD Rom/Flash Drive - Each	20
Public Records Search	actual cost allowed by state
Copy of Police Report - First 6 pages	5
Copy of Police Report - subsequent pages	1.00
Postage Fee	Actual
Pictures	Actual + \$1 per print
Right of Way Permits	
Right of Way Fee	250
Snow & Ice Removal	
Snow & Ice Removal	225
Option for additional citations for repeat offenders	
Special Meetings	
Council	100
Plan Commission - Conditional Use and Rezoning	250
Board of Appeals - Variance	250
Street Permits	
Winter Parking Permit	10
Street Closure	n/c
Lighted barricades	n/c
Street Use	15
Sewer Rates	
Rates are set by the Utility Board - Schedules are available from the utility office	
Private Sewer Lateral Televising - "Refusal to Allow" fee (per month)	150
Private Sewer Lateral Televising - "Failure to Correct" fee (per month)	150
Water Rates	
Rates are set by PSC rate order and regulations - Schedules are available from the utility office	
Well Permit	
Well Permit	50/5years
MISC AUTHORIZATIONS AS SET BY COMMON COUNCIL ON ANNUAL BASIS	
Withhold "nominal overpayments" under	3
Purchase goods and services w/o prior council approval up to	5000
Emergency purchases (w/Dept. Head and Finance Committee Chair approval) up to	5000
Allow checks to be issued without prior council approval for refunds up to	300
Allow checks to be issued without prior council approval for family night out and any claims that may otherwise incur late fees or other additional costs if not paid up to	350
Bids (other than those required by state statute) may be required for amounts over	50,000
Board of Review member (non-full-time employee) pay per meeting	40
Utility Board member (non-full-time employee) pay per meeting	20

Dated this 9th day of November, 2026

Chris Goke, Mayor

ATTEST: _____
Mary S. Rogers, Clerk-Treasurer

#12

Current and Proposed Wages - all employees
as of 9.9.26

<u>Employee</u>	<u>2026</u>	<u>2027</u>	<u>Notes</u>
	<u>Current Hrly</u>	<u>Proposed</u>	
Kevin	39.00	40.76	Salary based upon a 40 hr. week
Eric	34.01	35.54	No K-9 OT
Mary	31.63	32.90	
Colton	29.58	30.91	
Elijah	27.00	28.08	
LeAnn	25.25	26.76	Salary based upon a 40 hr. week
Jodi	23.89	25.08	budgeted 587 hrs each for clerk, water, sewer
Melissa	21.76	22.63	
New Hire - Street		21.50	proposed 3rd FT employee
Snow-Plowers	18.54	19.28	budgeted 85 hours
Bill	18.54	19.28	reduced total hours to 80
Kelly	17.29	18.33	budgeted 1872 hours
Fire Fighters	16.50	16.50	
Laurnyn	14.28	15.14	budgeted 1456 hours
Election Chief Inspectors	14.00	14.56	
Summer Lib	13.39	13.93	budgeted 250 hours
Election Inspectors	13.00	13.52	