



Budget 2026 General Fund

COMMON COUNCIL 10/14/2024

Important Note on Reading Financials

Variance values are used to indicate changes to budget items year over year.

Year to Year Comparison use the Original budgets (versus Amended)

It is important to note that variances are always shown relative to the NET value (Revenues – Expenses).

SAMPLE FINANCIALS

Revenues	2019 Budget	2020 Budget	Variance 20vs19
Taxes	\$ 500,000	\$ 510,000	\$ 10,000
State Aid	\$ 250,000	\$ 200,000	\$ (50,000)
Revenue Totals	\$ 750,000	\$ 710,000	\$ (40,000)

An increase in revenue has a positive impact on the NET and is shown as a positive.

Expenses	2019 Budget	2020 Budget	Variance 20vs19
Wages	\$ 200,000	\$ 250,000	\$ (50,000)
Equipment	\$ 400,000	\$ 380,000	\$ 20,000
Expense Totals	\$ 600,000	\$ 630,000	\$ (30,000)
Net (Rev- Exp) Totals	\$ 150,000	\$ 80,000	\$ (70,000)

An increase in expense has a negative impact on the NET and is shown as a negative.

Budget Team Approach

Budget Team Approach - 2025

Maintain Future Flexibility under State Levy Limits

Ensure Expenditure Restraint Incentive Program (ERIP) revenue is secured *annually*

Protect and improve General Fund cash balance

Absorb Inflationary Increases

Address Department Priorities

Improve the Competitiveness of Wages across the City

Seek a Balanced Approach to Services and Spending

Levy Limits

Per State Statutes, levy limits are the maximum property tax levy a village, city or county can implement on parcels within their boundaries. Generally speaking, it is calculated by taking the previous allowable levy and adjusting for net new construction, closure of TIDs, and annual debt service.

Additional increase allowed due to closure of TID: *one-half of the % increase to non-TID Equalized Value.* With \$18.24 million in valuation previously in TID 3, we are allowed to increase the levy by another 2.377%.

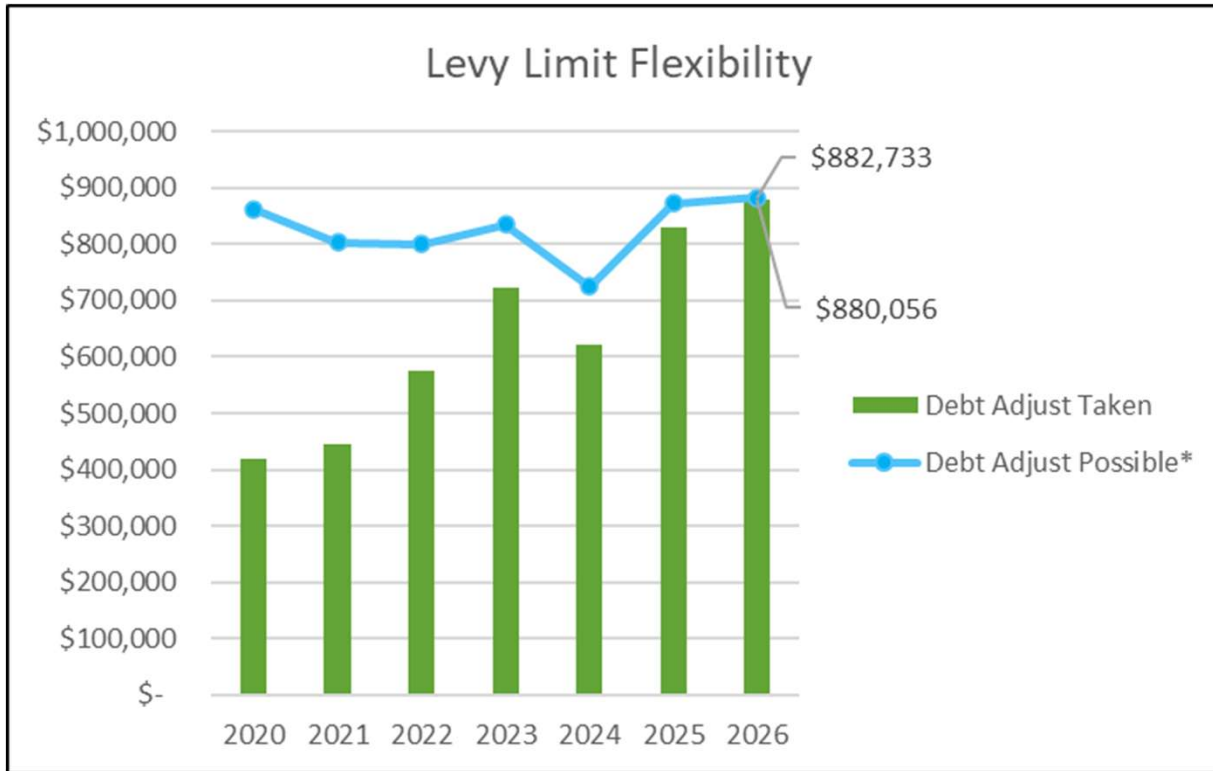
Net New Construction 2025

City Of Viroqua NNC:	1.625%	(as reference Vernon County total 1.31%)
TID 3 Closure:	2.377%	

Debt service expense is an allowed exemption for the purposes of meeting state levy limits.

2026 draft Property Tax Levy:	\$2,945,968
2026 draft Possible Debt Service Exemption:	\$882,733

Levy Limits



The City of Viroqua does not utilize the full extent of its available Debt Service Exemption.

This provides the City with flexibility to increase the tax levy while remaining within the levy limit restriction.

However, that flexibility has been declining since 2020.

Consideration: Achieve budget goals while maintaining as much levy limit flexibility for future years.

Expenditure Restraint Incentive Program (ERIP)

ERIP payment for 2026: **\$89,449**

Supplemental State aid payment. Key eligibility criteria is that GF expenditures from the previous year does not increase more than:

- a) CPI for the last 12 months, *plus*
- b) 60% of net new construction (capped at 2%)

The 2026 budget decides ERIP eligibility in 2027 .

2026 allowable expenditure increase: 3.68%

2026 actual expenditure increase: 1.81%

Due to the depletion of the City's levy limit flexibility and the size of the ERIP payment, it is important that the City secure this supplemental payment *every year*.

Protect and Improve GF Cash Balance

“If the city does not stabilize its operations to sufficiently maintain reserves (as budgeted in 2024), or if quality and transparency issues persist we could lower the rating.” S&P Bond Rating Summary for GO Note Issue 2024 A

The City needs show strong budget performance. Any shortfalls in revenue or overages in expenses need to be addressed to **achieve a positive or net zero impact to the GF cash balance.**

The 2025 budget implemented the following changes to support this:

1. Budget for sick and vacation payouts (~\$22,000)
2. No longer use past special assessments (e.g. sidewalk replacement) to balance the budget
3. Create health insurance contingency to help address mid-year changes (~\$17,000 expense in 2026)

Department Goals and Priorities

Administrative

- Adjustment wage increases
- Replace key IT equipment (switches, computers)
- Find cost savings and improvements in City-wide insurance (health, property/liability, auto, work comp)

Fire

- Transition Fire/Zoning Admin Assistant into second Fire Officer position
- Prepare budget for the new Fire Station

Library

- Achieve wage equity with WRLS recommendations
- Regain staff hours from 2024 levels

Other

- Address changes in Municipal Court
- Align Airport budget with actual operational practice and introduce additional funds for runway maintenance

Department Goals and Priorities (cont.)

Parks and Rec

- Adjustment wage increases for FT and Seasonal staff Staffing & Wages
- Equipment replacements
- Increase ability to maintain parks and grounds

Police

- Complete wages for all FT staff
- Replace or introduce IT equipment and services to meet CJIS standards
- Correct budget deficiencies for key areas (e.g. auto fuel, police admin other)

Public Works

- Adjustment wage increases for FT and Seasonal staff Staffing & Wages

General Fund Expense Overview

2026 Expenses by Type – Year to Year

	2023	2024	2025	2026	\$Var 25 to 26
Benefits	\$ 695,064	\$ 683,224	\$ 746,118	\$ 685,047	\$ 61,070
Capital Projects	\$ 97,400	\$ 94,504	\$ 104,872	\$ 9,000	\$ 95,872
Contract for Services	\$ 813,159	\$ 941,414	\$ 998,072	\$ 1,056,714	\$ (58,642)
Debt Service	\$ 834,915	\$ 724,823	\$ 872,390	\$ 882,733	\$ (10,343)
Equipment & Supplies	\$ 272,150	\$ 310,103	\$ 317,017	\$ 341,223	\$ (24,206)
Fuel and Utilities	\$ 248,752	\$ 319,075	\$ 327,067	\$ 322,390	\$ 4,677
Misc Insurance	\$ 128,200	\$ 138,920	\$ 165,550	\$ 145,780	\$ 19,770
Other	\$ 160,543	\$ 89,874	\$ 82,667	\$ 88,817	\$ (6,150)
Repair & Maintenance	\$ 201,538	\$ 305,500	\$ 276,300	\$ 273,800	\$ 2,500
Travel & Training	\$ 25,500	\$ 26,500	\$ 20,000	\$ 17,000	\$ 3,000
Wages	\$ 2,152,506	\$ 2,255,353	\$ 2,319,328	\$ 2,514,109	\$ (194,781)
Grand Total	\$ 5,629,727	\$ 5,889,290	\$ 6,229,380	\$ 6,336,613	\$ (107,233)

2026 Expenses by Dept – Year to Year including Capital Projects

	2023	2024	2025	2026	\$Var 25 to 26
Administrative	\$ 793,738	\$ 898,219	\$ 963,501	\$ 996,820	\$ (33,319)
Debt Service	\$ 834,915	\$ 724,823	\$ 872,390	\$ 882,733	\$ (10,343)
Fire	\$ 428,081	\$ 460,171	\$ 465,248	\$ 499,209	\$ (33,961)
Library	\$ 463,125	\$ 474,269	\$ 499,001	\$ 516,125	\$ (17,124)
Other*	\$ 287,028	\$ 299,717	\$ 277,792	\$ 324,721	\$ (46,930)
Parks and Rec	\$ 327,058	\$ 336,252	\$ 340,891	\$ 365,814	\$ (24,922)
Police	\$ 1,263,048	\$ 1,377,968	\$ 1,317,921	\$ 1,351,599	\$ (33,678)
Public Works	\$ 1,232,733	\$ 1,317,873	\$ 1,492,637	\$ 1,399,592	\$ 93,045
Grand Total	\$ 5,629,727	\$ 5,889,290	\$ 6,229,380	\$ 6,336,613	\$ (107,233)

*Other category includes Court Prosecutor, Airport, Taxi Cab, and Board of Health

2025 Expenses by Dept – Year to Year *excluding* Capital Projects

	2023	2024	2025	2026	\$Var 25 to 26
Administrative	\$ 748,738	\$ 898,219	\$ 963,501	\$ 996,820	\$ (33,319)
Debt Service	\$ 834,915	\$ 724,823	\$ 872,390	\$ 882,733	\$ (10,343)
Fire	\$ 428,081	\$ 460,171	\$ 465,248	\$ 499,209	\$ (33,961)
Library	\$ 463,125	\$ 474,269	\$ 499,001	\$ 516,125	\$ (17,124)
Other*	\$ 287,028	\$ 299,717	\$ 277,792	\$ 324,721	\$ (46,930)
Parks and Rec	\$ 319,658	\$ 322,669	\$ 340,891	\$ 365,814	\$ (24,922)
Police	\$ 1,218,048	\$ 1,297,047	\$ 1,317,921	\$ 1,351,599	\$ (33,678)
Public Works	\$ 1,232,733	\$ 1,317,873	\$ 1,387,765	\$ 1,399,592	\$ (11,827)
Grand Total	\$ 5,532,327	\$ 5,794,786	\$ 6,124,508	\$ 6,336,613	\$ (212,105)

*Other category includes Court Prosecutor, Airport, Taxi Cab, and Board of Health

A Challenging Budget Year

Taking into account all the considerations for the “budget team approach”, creating an acceptable draft of the 2026 budget was a challenge.

In total, the Team spent 6 hours attending the budget presentations and another 15 hours working to create the draft.

Collectively, the first round of drafts submitted by the departments were \$165,600 over the allowable levy limit.

In order to achieve more competitive wages across the City, the Budget Team encouraged each department to first re-prioritize spending within their department.

Department Budgets

	2024	2025	2026	Var 2025 to 2026
Administrative	\$ 898,219	\$ 963,501	\$ 996,820	\$ (33,319)
Benefits	\$ 71,330	\$ 76,917	\$ 80,938	\$ (4,021)
Contract for Services	\$ 367,682	\$ 411,059	\$ 416,910	\$ (5,850)
Equipment & Supplies	\$ 11,700	\$ 10,200	\$ 13,200	\$ (3,000)
Fuel and Utilities	\$ 17,633	\$ 17,630	\$ 18,350	\$ (720)
Misc Insurance	\$ 135,720	\$ 161,950	\$ 142,000	\$ 19,950
Other	\$ 30,468	\$ 26,958	\$ 27,215	\$ (258)
Repair & Maintenance	\$ 17,000	\$ 14,000	\$ 14,000	\$ -
Travel & Training	\$ 5,000	\$ 3,000	\$ 3,000	\$ -
Wages	\$ 241,686	\$ 241,787	\$ 281,207	\$ (39,420)

- Wages: 5-9% increase for City Hall staff (\$12,450). Plus \$4800 in Opt-out stipends. Plus \$22,000 in contingency fund for a retirement anywhere in the GF (moved from PW budget).
- Benefits: Increased Health Ins Contingency by \$7000 due to high opt-out
- Misc Insurance: Expecting reductions by going out to market for prop/liab/auto
- Contact for Services: Municode and Website annual fees offset by CEDA contract being moved to TIDS

Department Budgets

	2024	2025	2026	Var 2025 to 2026
Fire	\$ 460,171	\$ 465,248	\$ 499,209	\$ (33,961)
Benefits	\$ 54,693	\$ 58,395	\$ 71,959	\$ (13,563)
Contract for Services	\$ 42,600	\$ 42,600	\$ 30,000	\$ 12,600
Equipment & Supplies	\$ 57,125	\$ 56,228	\$ 52,828	\$ 3,400
Fuel and Utilities	\$ 31,252	\$ 34,627	\$ 35,480	\$ (853)
Other	\$ 100	\$ -	\$ -	\$ -
Repair & Maintenance	\$ 76,000	\$ 68,000	\$ 64,000	\$ 4,000
Travel & Training	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Wages	\$ 192,401	\$ 199,397	\$ 238,942	\$ (39,545)

- Wages: Convert Admin Assistant position into full-time Fire Officer; 7.5% inc for Fire Chief
- Benefits: Fire Officer follows prot retirement rate plus increase in hourly rate
- Contact for Services: Bring fire inspection services back in house
- Equipment, Supplies, Maint: scale back in order to help afford Fire Officer

Department Budgets

	2024	2025	2026	Var 2025 to 2026
Library	\$ 474,269	\$ 499,001	\$ 516,125	\$ (17,124)
Benefits	\$ 68,585	\$ 89,175	\$ 80,193	\$ 8,982
Contract for Services	\$ 37,340	\$ 39,813	\$ 39,813	\$ (0)
Equipment & Supplies	\$ 59,500	\$ 55,500	\$ 55,500	\$ -
Fuel and Utilities	\$ 31,700	\$ 34,850	\$ 34,850	\$ -
Other	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Travel & Training	\$ 4,000	\$ 3,000	\$ 3,000	\$ -
Wages	\$ 272,143	\$ 275,664	\$ 301,769	\$ (26,105)

- Wages: Increase Clerks hours by 338; FT staff: Average of 12.2% increase; PT staff: 0-3.35% increase;
- Benefits: Decrease in enrollment offset by 3 staff now on retirement
- Contract for Services: Bring fire inspection services back in house
- Equipment, Supplies, Maint: Flat-funded

Department Budgets

	2024	2025	2026	Var 2025 to 2026
Other	\$ 299,717	\$ 277,792	\$ 324,721	\$ (46,930)
Benefits	\$ 2,787	\$ 2,338	\$ 2,465	\$ (128)
Contract for Services	\$ 190,000	\$ 188,500	\$ 224,655	\$ (36,155)
Fuel and Utilities	\$ 32,000	\$ 35,000	\$ 43,200	\$ (8,200)
Misc Insurance	\$ 3,200	\$ 3,600	\$ 3,780	\$ (180)
Other	\$ 8,000	\$ -	\$ -	\$ -
Repair & Maintenance	\$ 12,000	\$ 10,500	\$ 13,000	\$ (2,500)
Travel & Training	\$ 1,500	\$ -	\$ -	\$ -
Wages	\$ 50,230	\$ 37,854	\$ 37,620	\$ 234

Other includes Court Prosecutor, Airport, Taxi, and Board of Health

- Wages: 3% and correctional increases to Airport staff offset by decrease in Court Prosecutor expected Hours
- Fuel and Maintenance: additional funding for runway maintenance; Airport budget now reflects Commission retaining net fuel revenue;
- Contact for Services: Taxi Program Rev: \$32,365 inc vs. Program Exp: \$36,155; Includes local share of taxi cab purchase; *Includes an increase in fare rates

Taxi Cab Program

The Viroqua Taxi program is generally funded as follows:

- Wages: 3% and correctional increases to Airport staff offset by decrease in Court Prosecutor expected Hours
- Contracted Taxi Cab Expenses – Passenger Revenue = Operating Deficit
- Operating Deficit – Federal/State Grant Funding = Local Share

In order to keep the local share to a minimum and balance the GF budget, the 2026 budget includes the following rate increases, at minimum:

	Adult	Student	Senior	Disabled	Agency Dis	Parcel	
Fare per ride (eff. 2/1/25)	\$3.75	\$2.75	\$2.50	\$2.50	\$8.00	\$10.00	
Passanger Rev w/ 2/1/25 rates	\$7,081.88	\$2,495.63	\$15,056.25	\$28,901.25	\$82,248.00	\$1,005.00	\$ 136,788.00
Option 1 - "round up"	\$4.00	\$3.00	\$3.00	\$3.00	\$10.00	\$15.00	
Passanger Rev w/ NEW rates	\$ 7,554.00	\$ 2,722.50	\$ 18,067.50	\$ 34,681.50	\$ 102,810.00	\$ 1,507.50	\$ 167,343.00
						% Increase	22.34%

Department Budgets

	2024	2025	2026	Var 2025 to 2026
☐ Parks and Rec	\$ 336,252	\$ 340,891	\$ 365,814	\$ (24,922)
Benefits	\$ 35,877	\$ 35,709	\$ 34,407	\$ 1,302
Capital Projects	\$ 13,583	\$ -	\$ -	\$ -
Contract for Services	\$ 16,910	\$ 16,450	\$ 17,500	\$ (1,050)
Equipment & Supplies	\$ 32,500	\$ 32,500	\$ 41,400	\$ (8,900)
Fuel and Utilities	\$ 19,490	\$ 21,400	\$ 22,000	\$ (600)
Other	\$ 4,800	\$ 6,846	\$ 6,646	\$ 200
Repair & Maintenance	\$ 17,000	\$ 23,800	\$ 23,300	\$ 500
Wages	\$ 196,092	\$ 204,187	\$ 220,560	\$ (16,374)

- Wages: 5-6.5% increase for FT staff; \$1.00 increases for seasonal staff
- Equipment: \$9000 to replace lawnmower and buy new trailer
- Contract for Services: increase in cost of RecDesk software

Department Budgets

	2024	2025	2026	Var 2025 to 2026
Police	\$ 1,297,047	\$ 1,317,921	\$ 1,348,675	\$ (30,754)
Benefits	\$ 326,760	\$ 307,570	\$ 268,162	\$ 39,408
Equipment & Supplies	\$ 35,128	\$ 54,939	\$ 74,795	\$ (19,856)
Fuel and Utilities	\$ 56,000	\$ 52,500	\$ 53,900	\$ (1,400)
Other	\$ 11,072	\$ 9,782	\$ 12,764	\$ (2,982)
Repair & Maintenance	\$ 7,000	\$ 6,000	\$ 9,000	\$ (3,000)
Travel & Training	\$ 10,000	\$ 8,000	\$ 6,000	\$ 2,000
Wages	\$ 851,086	\$ 879,131	\$ 924,054	\$ (44,923)

- Wages: Dispatch and Admin Staff 3-5% increase; Sgt and Patrol 5.2-12.87% increase; Offset by elimination of 2nd shift dispatch by February 2026
- Equipment: \$3600 to cover previously unbudgeted items (Cell phones, Office licenses); \$13,250 for IT equipment (switches, PC's, etc.);
- Maint, Fuel, Utilities: \$3000 increase each to squad maintenance and fuel; offset by decreases to Vernon Comm services;
- Other: Increase to cover structural budget shortcomings since 2024

Department Budgets

	2024	2025	2026	Var 2025 to 2026
Public Works	\$ 1,317,873	\$ 1,387,765	\$ 1,399,592	\$ (11,827)
Benefits	\$ 123,192	\$ 176,015	\$ 146,020	\$ 29,995
Contract for Services	\$ 286,882	\$ 299,650	\$ 327,836	\$ (28,186)
Equipment & Supplies	\$ 114,150	\$ 107,650	\$ 113,500	\$ (5,850)
Fuel and Utilities	\$ 131,000	\$ 131,060	\$ 114,610	\$ 16,450
Other	\$ 34,434	\$ 38,081	\$ 41,191	\$ (3,110)
Repair & Maintenance	\$ 176,500	\$ 154,000	\$ 150,500	\$ 3,500
Wages	\$ 451,715	\$ 481,309	\$ 505,935	\$ (24,626)

- Wages: DPW 5% and all other staff 7.5% increase; Offset by Retirement Payout Contingency (\$22,000) being moved to Admin budget
- Contract for Services: Scheduled fee increase (\$28,586) in waste & recycling collection offset equally by fees to residents and businesses;
- Fuel and Utilities: \$15,000 in savings by using in-house fuel tank
- Repair, Maint, Equip, Other: Cut back budget in order to support wage increases

A Challenging Budget Year

Elimination or Change in Full-time Positions

- Cut 2nd Shift Police Dispatch Position
- Sacrifice the Fire/Zoning Admin Assistant position to create new Fire Officer position

Flat or Reduced Funding in Equipment, Supplies, and Maintenance

- Admin: \$950 increase (excluding IT equipment)
- Fire: \$7400 decrease
- Library: flat funded
- Parks & Rec: \$800 increase

Hit to Intergovernmental Funding Sources

- Intergovernmental Revenue decrease of \$24,000
- Highway Transportation Aid decrease of \$38,000

Adjustment Wage Increases

Annual Inflation (CPI-U)

- 2021: 4.70%
- 2022: 8.00%
- 2023: 4.10%
- 2024: 3.20%

Viroqua COLA Increases

- 2022: 2.00%
- 2023: 3.00%
- 2024: 3.00%
- 2025: 3.00%

	2024	2025	2026	Var 2025 to 2026
Wages	\$ 2,255,353	\$ 2,319,328	\$ 2,514,109	\$ (194,781)
Administrative	\$ 241,686	\$ 241,787	\$ 281,207	\$ (39,420)
Fire	\$ 192,401	\$ 199,397	\$ 238,942	\$ (39,545)
Library	\$ 272,143	\$ 275,664	\$ 301,769	\$ (26,105)
Other	\$ 50,230	\$ 37,854	\$ 37,620	\$ 234
Parks and Rec	\$ 196,092	\$ 204,187	\$ 220,560	\$ (16,374)
Police	\$ 851,086	\$ 879,131	\$ 928,075	\$ (48,945)
Public Works	\$ 451,715	\$ 481,309	\$ 505,935	\$ (24,626)

* \$58,800 in Health Insurance Opt-Out Stipends

General Fund Revenue Overview

2025 Revenues by Type – Year to Year

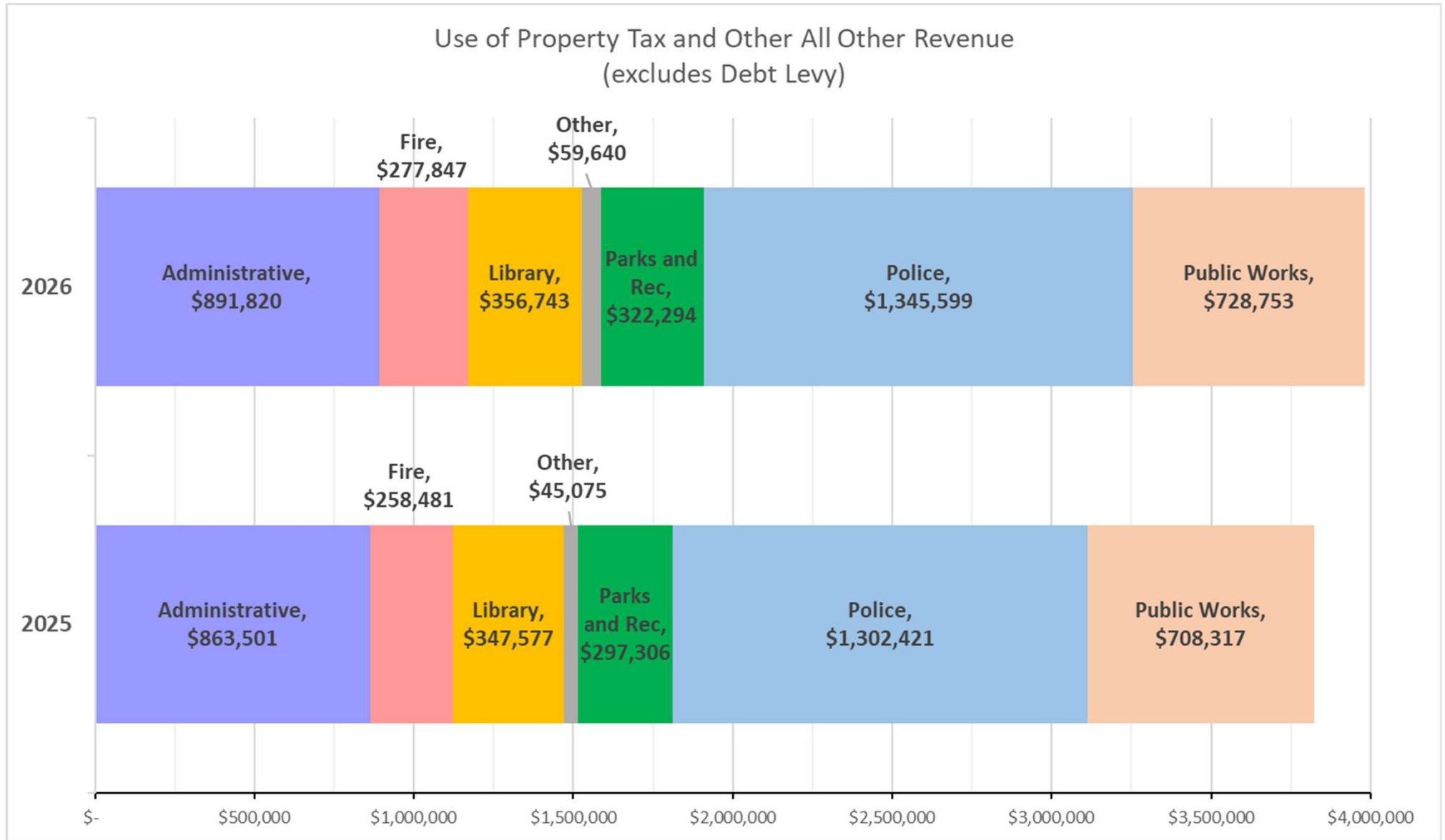
	2024	2025	2026	\$Var 25 to 26
Taxes & Assessments	\$ 2,685,846	\$ 2,914,021	\$ 3,051,175	\$ 137,154
InterGovt Rev	\$ 2,385,292	\$ 2,469,567	\$ 2,502,563	\$ 32,997
Licenses and Permits	\$ 92,955	\$ 89,347	\$ 93,533	\$ 4,186
Fines and Forfeitures	\$ 11,000	\$ 11,400	\$ 13,900	\$ 2,500
Public Charges for Service	\$ 406,698	\$ 409,001	\$ 426,336	\$ 17,335
InterDept Rev	\$ 138,238	\$ 142,924	\$ 166,742	\$ 23,818
Misc. Revenue	\$ 88,341	\$ 88,249	\$ 82,363	\$ (5,886)
Other Financing Sources	\$ 80,921	\$ 104,872	\$ -	\$ (104,872)
Grand Total	\$ 5,889,290	\$ 6,229,380	\$ 6,336,613	\$ 107,233

2025 Revenues by Type – Year to Year

Excluding borrowing for Capital Projects:

	2024	2025	2026	\$Var 25 to 26
Taxes & Assessments	\$ 2,685,846	\$ 2,914,021	\$ 3,051,175	\$ 137,154
InterGovt Rev	\$ 2,385,292	\$ 2,469,567	\$ 2,502,563	\$ 32,997
Licenses and Permits	\$ 92,955	\$ 89,347	\$ 93,533	\$ 4,186
Fines and Forfeitures	\$ 11,000	\$ 11,400	\$ 13,900	\$ 2,500
Public Charges for Service	\$ 406,698	\$ 409,001	\$ 426,336	\$ 17,335
InterDept Rev	\$ 138,238	\$ 142,924	\$ 166,742	\$ 23,818
Misc. Revenue	\$ 88,341	\$ 88,249	\$ 82,363	\$ (5,886)
Grand Total	\$ 5,808,369	\$ 6,124,508	\$ 6,336,613	\$ 212,105

Department Revenue and Expenses



2025 Revenues by Type – Property Taxes

General Property Tax Levy

2024: \$2,615,015
 2025: \$2,813,814
 2026: \$2,945,968
 Var: (4.70% increase)

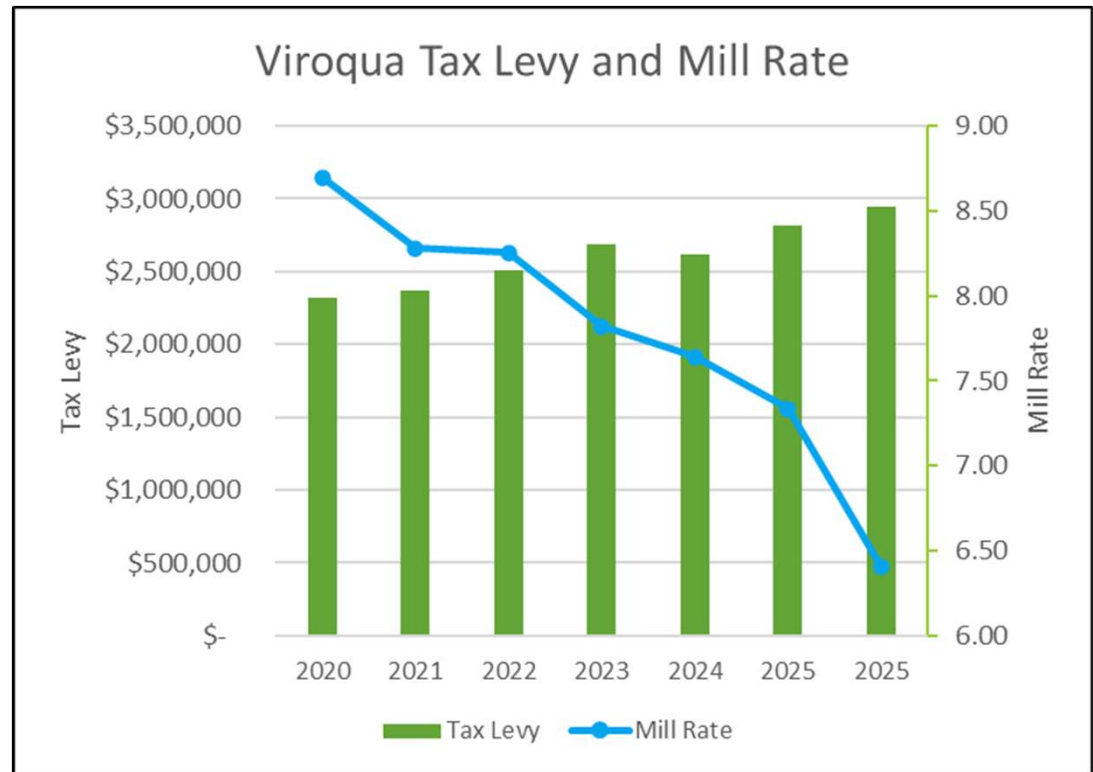
Total Equalized Value (including TIDs)

2024: \$385,430,300
 2025: \$439,594,200
 2026: \$497,212,900
 Var: (13.11% increase)

City Mill Rate

(Tax per \$1000 of Equalized Value)

2024: \$7.643
 2025: \$7.344
 2026: \$6.415



2025 Revenues by Type – Property Taxes

Use of Additional Property Tax Levy

Increase to Total Property Tax Levy: \$132,154

Increase due to Debt Service: \$10,343

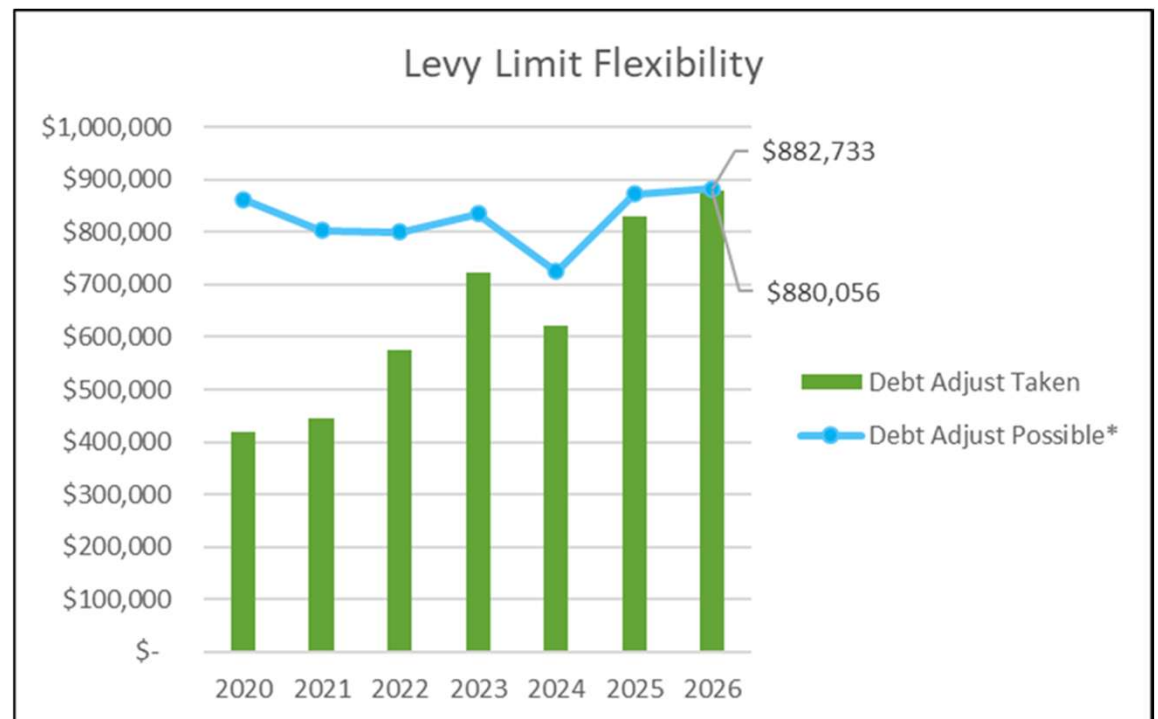
Increase due to Net of
all other expenses and revenues: \$121,811

Levy Limit Flexibility

Debt Adjustment Allowed:
\$882,733

Debt Adjustment Taken:
\$880,056

Levy Limit Flexibility:
\$2677



Mill Rate and Taxpayer Impact

City Mill Rate (Tax per \$1000 of Equalized Value)

2024: \$7.643

2025: \$7.344

2026: \$6.415

Taxpayer Impact

	Property EQ Valuation (prior yr)	Mill Rate (per \$1000)	Annual Property Taxes
2025	\$ 250,000	\$ 7.3353	\$ 1,834
2026	\$ 282,768	\$ 6.4154	\$ 1,814
Var	\$ 32,768	\$ (0.9199)	\$ (20)

* Closure of TID 3 puts \$18,237,400 in property value back into the General Fund. Even with 4.7% increase to tax levy, the result is drop in property taxes. *** However, this is not the guaranteed scenario for all property owners. There are many variables.

Additional Questions or Comments?

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