**RESOLUTION 272-25**
**NOTICE OF BUDGET FOR THE VILLAGE OF BIRCHWOOD**
**APPROVED 2026 MUNICIPAL BUDGET**

The residents and taxpayers of the Village of Birchwood, Washburn County, Wisconsin were notified and the Village Board of the Village of Birhwood held the statutory budget hearing pursuant to Chapter 65.90(3) of the Wisconsin Statutes on Tuesday, November 11th, 2025 at 5:30 p.m. in the Village Hall of the Village of Birchwood located at 101 N Main St, Birchwood, WI 54817.

At that time and place residents or taxpayers had the opportunity to be heard on the proposed 2025 Municipal Levy Limit Worksheet. All citizens were invited to attend and able to provide the Village Board with written or oral comments and asked questions concernting the Village of Birchwood proposed 2026 budget.

The entire 2026 budget, as summarized below, can be inspected by the public from 8:00 a.m. to 4:00 p.m. Monday through Thursday, the Village Clerk's Office, Village Hall 101 N Main St, Birchwood, Wisconsin.

A Summary of the Budget is as follows:

| General Fund | 2025 Budget | 2026 Proposed | Percentage Change |
|---|---|---|---|
| Expenditures: | | | |
| General Government | 152,459 | 151,076 | -0.91% |
| Public Safety | 209,921 | 224,832 | 7.10% |
| Public Works | 240,792 | 229,295 | -4.77% |
| Health and Human Services | 1,000 | 1,000 | 0.00% |
| Culture, Recreation and Education | 49,230 | 49,794 | 1.14% |
| Conservation and Development | 3,000 | 9,000 | 200.00% |
| Capital Outlay | - | 50,000 | 0.00% |
| Debt Service | - | 596 | 100.00% |
| Total Expenditures | $ 656,402 | $ 715,593 | 9.02% |
| Revenues: | | | |
| Taxes: | | | |
| General Village Property Taxes | $ 153,527 | $ 165,011 | 7.48% |
| Other Taxes | 19,500 | 19,961 | 2.36% |
| Intergovernmental | 206,530 | 212,306 | 2.80% |
| Licenses and Permits | 10,302 | 10,464 | 1.57% |
| Fines, Forfeits and Permits | 1,000 | 1,200 | 20.00% |
| Public Charges for Services | 128,108 | 110,582 | -13.68% |
| Intergovernmental Charges for Services | 33,000 | 33,000 | 0.00% |
| Miscellaneous | 39,035 | 47,373 | 21.36% |
| Proceeds of Long-Term Debt | 65,401 | 115,697 | 76.90% |
| Total Revenues | $ 656,403 | $ 715,593 | 9.02% |

| | Estimated Fund Balance 1/1/2026 | 2026 Estimated Revenues and Transfers | 2026 Estimated Expenditures and Transfers | Estimated Fund Balance 12/31/2026 | Property Tax Contribution |
|---|---|---|---|---|---|
| General Fund: | | | | | |
| Nonspendable, Restricted, and Assigned | $ 14,000 | $ 26,400 | $ 29,400 | $ 11,000 | $ 26,400 |
| Unassigned/Working Capital | 71,784 | 689,193 | 686,193 | 74,784 | 138,611 |
| Total General Fund | 85,784 | 715,593 | 715,593 | 85,784 | 165,011 |
| Special Revenue Funds | 427,646 | 12,000 | 25,000 | 414,646 | - |
| Debt Service Funds | 12,892 | 107,346 | 107,346 | 12,892 | 107,346 |
| Capital Project Funds | 87,356 | **538,895** | **550,000** | 76,251 | **38,895** |
| Total All Governmental Funds | $ 613,678 | $ 1,373,834 | $ 1,397,939 | $ 589,573 | $ 311,252 |
| Proprietary Funds: | | | | | |
| Wastewater Department | $ 3,308,418 | $ 228,458 | $ 335,361 | $ 3,201,515 | $ - |
| Water Department | 597,356 | 208,178 | 169,078 | 636,456 | - |
| Total All Proprietary Funds | $ 3,905,774 | $ 436,635 | $ 504,438 | $ 3,837,971 | $ - |

There were no services added to or deleted from the 2025 budget.

| | 2025 Adopted | 2026 Proposed | Percentage Change |
|---|---|---|---|
| Total Expenditures: | | | |
| General Fund | $ 656,403 | $ 715,593 | |
| Special Revenue Funds | 2,000 | 25,000 | |
| Debt Service Funds | 111,032 | 107,346 | |
| Capital Projects Funds | 74,040 | 550,000 | |
| | $ 843,475 | $ 1,397,939 | 65.74% |
| Tax Levy: | | | |
| General Fund | $ 153,527 | $ 165,011 | |
| Special Revenue Funds | - | - | |
| Debt Service Funds | 111,032 | 107,346 | |
| Capital Projects Funds | 100,267 | 38,895 | |
| | $ 364,826 | $ 311,252 | -14.68% |