2027 Proposed Budget

Village of Theresa | General Fund Expenditure Highlights

The proposed 2027 General Fund budget totals $1,343,787, including reserves, an increase of $14,045 (1.06%) from the 2026 adopted total of $1,329,742. Expenditures before reserves increase from $1,316,693 to $1,340,391, a $23,698 (1.80%) increase. Budgeted reserves decline by $9,653, partially offsetting the expenditure increase.

General Fund	2026 Adopted	2027 Proposed	Change
Expenditures before reserves	$1,316,693	$1,340,391	+$23,698
Reserves	$13,049	$3,396	−$9,653
Total including reserves	$1,329,742	$1,343,787	+$14,045

Several accounts increase in 2027, while reductions and reallocations elsewhere help limit the overall budget impact.

Public Works – Wages and Benefits

Public Works personnel costs are among the more significant areas of increase.

- Wages increase from $30,877 to $47,000 (+$16,123).
- Health insurance increases from $8,075 to $20,052 (+$11,977).
- Related FICA increases from $2,362 to $3,596 (+$1,234), and retirement increases from $2,078 to $3,408 (+$1,330).

Solid Waste and Recycling

Contracted solid waste and recycling services continue to represent growing costs for the Village.

- Solid waste disposal increases from $90,951 to $102,250 (+$11,299).
- Curbside recycling increases from $43,310 to $48,800 (+$5,490).
- Combined, these services increase $16,789 for 2027. The Village pays the fuel surcharge and cannot pass it on to property owners.

Police Department

Several Police Department accounts reflect staffing changes and the allocation of personnel costs. Sergeant wages increase from approximately $34,037 to $58,000 (+$23,963). This is partially offset by reductions in other Police Department accounts, including Police Chief salary, full-time and part-time officer wages, retirement costs, and operating expenses.

The Sergeant wage increase should therefore be reviewed alongside these decreases rather than treated as entirely new spending.

Legislative Expenses

Village Board and committee compensation (including Fire Commission and Library Board representatives) increases from $21,000 to $28,000 (+$7,000). Associated FICA increases approximately $536 and legislative operating supplies approximately $500.

Street Lighting

Street lighting increases from $18,659 to $24,000 (+$5,341, approximately 29%).

Fire Department

The Fire Department appropriation increases from approximately $54,456 to $58,771 (+$4,315), based on the Fire Commission budget. This does not include funds to purchase new radios; if approved, the Village would need a loan for that cost.

Snow Removal and Winter Maintenance

Snow plowing, removal, and salt expenditures increase from $38,500 to $40,500 (+$2,000).

Information Technology

Information technology costs increase approximately $2,500. IT services rise from $17,000 to $18,000, and IT supplies rise from $5,500 to $7,000 because the deputy clerk computer is due for replacement.

Village Hall Utilities

Village Hall utility costs are projected to increase: heating from $1,100 to $1,400; electricity from $1,725 to $2,400; and water/sewer from $1,000 to $1,250. Combined, these accounts increase $1,225.

Employee Health Insurance

Health insurance costs increase in several departments. In addition to Public Works, increases are reflected in the Clerk-Treasurer, Police Department, and Elections budgets.

Administrative Duties

The proposed 2027 budget includes a separate Administrative Duties by Clerk-Treasurer allocation of approximately $11,742. This identifies administrative responsibilities assigned to the Clerk-Treasurer position and provides greater transparency by separately presenting these costs.

Expenditure Reductions and Offsets

Reductions in other accounts partially offset increases, including Police Department operating and certain personnel accounts, Clerk-Treasurer wages, storm sewer operating expenses, and building permit expenses. Some increases reflect reallocations of existing expenditures rather than wholly new spending.

Within the updated Public Works figures, storm sewer operating supplies decrease from $16,000 to $8,000 (−$8,000). Culture & Recreation decreases from $70,529 to $66,529 (−$4,000).

Library Appropriation

The Library's annual budget request continues to include $700 for capital improvements. The Village's available levy does not provide funding capacity for additional capital improvement requests. The Library also maintains a fund balance/reserve account of more than $400,000, available to address capital improvement needs.

For these reasons, the proposed Village budget does not include the requested $700 capital improvement allocation. The Library appropriation decreases from $45,529 in 2026 to $41,529 in 2027. Capital improvements should be funded from available Library reserves when sufficient funds are available rather than increasing the levy-supported appropriation.

Overall Budget Impact

Before reserves, proposed General Fund expenditures increase $23,698 (1.80%). Budgeted reserves decrease from $13,049 to $3,396, reducing the overall General Fund budget increase to $14,045 (1.06%).

The primary expenditure pressures include personnel wages and benefits, contracted solid waste and recycling services, public safety, street lighting, Fire Department funding, information technology, utilities, and winter maintenance. Reductions and reallocations elsewhere help limit the overall increase.

NOTICE OF PUBLIC HEARING
VILLAGE OF THERESA

Notice is hereby given that at 6:15 pm on ***Monday, November 23, 2026***
a **PUBLIC HEARING will be held at the Theresa Village Hall, 292 Mayville St, Theresa, WI, Dodge County**
on the "**PROPOSED" 2027 OPERATING BUDGET** for the Village of Theresa.
The proposed budget in detail is available for inspection at the village clerk's office.
The following is a summary of the 2027 PROPOSED BUDGET:

2027 VILLAGE BUDGET
GENERAL FUND

REVENUES	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PERCENTAGE CHANGE INCREASE/DECREASE
Other Taxes	$ 116,182	$ 126,182	$ 164,966	$ 208,832	26.59%
Special Assessment	$ 49,488	$ 120,007	$ 69,737	$ 28,475	-144.90%
Intergovernmental Revenues	$ 323,045	$ 340,464	$ 361,171	$ 347,442	-3.95%
Licenses & Permits	$ 46,000	$ 58,200	$ 36,430	$ 18,500	-96.92%
Fines, Forfeitures, & Penalties	$ 15,253	$ 14,970	$ 12,120	$ 7,300	-66.03%
Public charges for services	$ 106,220	$ 106,320	$ 147,443	$ 155,844	5.39%
Miscellaneous Revenues	$ 11,078	$ 10,600	$ 10,600	$ 4,370	-142.56%
Tax Levy	$ 271,695	$ 379,268	$ 533,303	$ 573,024	6.93%
Total Revenues	**$ 974,961**	**$ 1,156,011**	**$ 1,335,770**	**$ 1,343,787**	13.46%

EXPENSES	2024 ADOPTED BUDGET	2025 ADOPTED BUDGET	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PERCENTAGE CHANGE INCREASE/DECREASE
Legislative	$ 25,998	$ 56,380	$ 57,957	$ 65,992	13.86%
General Government	$ 178,086	$ 206,494	$ 226,237	$ 227,268	0.46%
Law Enforcement	$ 184,465	$ 266,372	$ 338,066	$ 302,172	-10.62%
Public Safety	$ 89,915	$ 96,064	$ 106,456	$ 114,881	7.91%
Public Works	$ 347,541	$ 316,440	$ 335,849	$ 381,572	13.61%
Culture, Recreation & Education	$ 53,716	$ 54,237	$ 70,529	$ 66,529	-5.67%
Debt Service	$ 103,738	$ 149,983	$ 181,599	$ 181,978	0.21%
Reserves		$ 10,041	$ 19,077	$ 3,396	-82.20%
Total Expenditures	**$ 983,459**	**$ 1,156,011**	**$ 1,335,770**	**$ 1,343,787**	0.60%

Becky Tellier - WCPC, MMC
Village Clerk-Treasurer

2027 Proposed Budget

Water Fund Expenditure Highlights

Water Fund

The proposed 2027 Water Fund budget totals **$432,321**, a decrease of **$11,292, or approximately 2.55%**, compared with the 2026 adopted budget of $443,613.

Water revenues are projected to remain strong following the water rate adjustments implemented in prior years. Residential water sales increase from **$248,323 to $255,000**, while commercial, multi-family, public authority, and other water revenues are also projected to increase.

These increases are offset primarily by a reduction in **Public Fire Protection revenue**, which decreases from $163,738 to $130,800.

The most significant expenditure changes for 2027 include:

- **Outside Services:** increases $12,000, from $78,000 to $90,000.
- **Tax Equivalent:** increases $14,152, from $26,000 to $40,152.
- **Billing Wages and Benefits:** increases $9,173, from $58,414 to $67,587.
- **Fuel for Pumping:** increases $4,100, from $8,200 to $12,300.
- **Village Hall Rental:** increases $1,500, from $3,000 to $4,500.

These increases are substantially offset by a reduction in **Water Department Wages and Benefits**, which decrease from $58,306 to $33,393, a reduction of approximately **$24,913**.

Debt service remains relatively stable. The proposed budget includes approximately **$45,230 for the Safe Drinking Water Loan** and **$48,407 for the Church Street Utilities Loan**, for combined annual debt service of approximately **$93,637**.

Unlike 2026, when approximately **$25,820 was budgeted for reserves**, the proposed 2027 budget does not include an additional contribution to Water Fund reserves.

Overall, the proposed Water Fund remains balanced at **$432,321**, with expenditures approximately **2.5% lower than the 2026 adopted budget**. While several operating costs are increasing, particularly outside services, the tax equivalent, billing costs, and pumping costs, these increases are offset by lower departmental wages and benefits and the elimination of the 2026 reserve contribution.

VILLAGE OF THERESA SEWER & WATER UTILITY
2027 PROPOSED BUDGET - WATER FUND

REVENUES		2025 ADOPTED BUDGET	2026 ADOPTED BUDGET	2027 PROPOSED BUDGET	PERCENTAGE CHANGE INCREASE/DECREASE
	Interest	$ 2,000	$ 2,000	$ 3,000	
	Metered Residential Sales	$ 185,315	$ 248,323	$ 255,000	
	Metered Commercial Sales	$ 7,896	$ 10,581	$ 14,285	
	Metered Industrial Sales	$ 4,700	$ 6,298	$ 6,300	
	Metered Multi Family	$ 2,312	$ 3,099	$ 6,417	
	Private Fire Protection	$ 1,589	$ 2,129	$ 192	
	Public Fire Protection	$ 122,192	$ 163,738	$ 130,800	
	Sales to Public Authorities	$ 376	$ 504	$ 5,777	
	Forfeited Discounts - Penalties	$ 450	$ 603	$ 550	
	Misc Revenues	$ 4,500	$ 5,000	$ 5,000	Bertram Tower Rental
	Other Water Revenue	$ 1,000	$ 1,340	$ 5,000	Bulk Water
	From Other Funds (Reserves)				
	Total Revenues	**$ 332,331**	**$ 443,613**	**$ 432,321**	**-2.55%**

WATER EXPENSES		2025 ADOPTED BUDGET	2026 ADOPTED BUDGET	2027 PROPOSED BUDGET	PERCENTAGE CHANGE INCREASE/DECREASE
	Tax Equivalent	$ 26,000	$ 26,000	$ 40,152	
	Taxes Due to PSC	$ 750	$ 750	$ 750	
	Wages and Benefits	$ 48,320	$ 58,306	$ 33,393	
	Fuel for Pumping	$ 8,200	$ 8,200	$ 12,300	
	Chemicals	$ 8,000	$ 8,000	$ 8,000	
	Supplies & Expenses	$ 12,000	$ 12,000	$ 12,000	
	Repairs to Tower and Wells	$ 29,000	$ 16,000	$ 16,000	
	Maintenance of Water Mains		$ 16,000	$ 15,152	
	Transportation Expenses	$ 1,550	$ 1,550	$ 1,550	
	Billing Wages and Benefits	$ 55,629	$ 58,414	$ 67,587	
	Postage & Envelopes	$ 2,500	$ 3,300	$ 3,300	
	Billing- Supplies	$ 6,200	$ 10,821	$ 10,200	
	Audit and PSC Annual Report	$ 10,600	$ 12,000	$ 12,000	
	Rental of Village Hall	$ 3,000	$ 3,000	$ 4,500	
	Outside Services Employed	$ 48,000	$ 78,000	$ 90,000	
	Property Insurance	$ 10,000	$ 10,000	$ 10,000	
	Regulatory Commission Expenses	$ 300	$ 300	$ 300	
	General Expenses	$ 1,500	$ 1,500	$ 1,500	
	Safe Drinking Water Loan	$ 45,246	$ 45,246	$ 45,230	
	Church St Utilities Loan	$ 48,407	$ 48,407	$ 48,407	
	Reserves	$ (32,871)	$ 25,820		
	Total Expenses	**$ 365,202**	**$ 443,613**	**$ 432,321**	**-2.61%**

WATER FUND

		2025 ADOPTED	2026 Adopted	**2027 Proposed**	Thru September 2026
	TAX EQUIVALENT	$ 26,000	$ 26,000	$ 40,152	
600-530408-363	WATER UTILITY TAXES DUE TO PSC	$ 750	$ 750	$ 750	$ 827
600-530602-120	WAGES	$ 34,810	$ 42,000	$ 21,500	$ 13,951
600-530602-151	WATER -FICA	$ 2,663	$ 3,213	$ 1,645	$ 1,067
600-530602-152	WATER - RETIREMENT	$ 2,419	$ 3,024	$ 1,548	$ 856
600-530602-153	WATER HEALTH INSURANCE	$ 8,228	$ 9,869	$ 8,650	$ 4,163
600-530602-154	WATER LIFE INSURANCE	$ 200	$ 200	$ 50	$ 17
600-530620-000	FUEL OR POWER FOR PUMPING	$ 8,200	$ 8,200	$ 12,300	$ 9,550
600-530630-000	CHEMICALS	$ 8,000	$ 8,000	$ 8,000	$ 3,654
600-530640-000	SUPPLIES & EXPENSES	$ 12,000	$ 12,000	$ 12,000	$ 11,002
600-530650-000	REPAIRS TO TOWER AND WELLS	$ 29,000	$ 16,000	$ 16,000	6207-
600-530651-000	MAINTENANCE OF WATER MAINS		$ 16,000	$ 15,152	$ 20,053
600-530660-000	TRANSPORTATION EXPENSES	$ 1,550	$ 1,550	$ 1,550	$ 476
600-530680-110	ACCTG & COLLECTION - WAGES	$ 33,715	$ 36,355	$ 43,000	$ 26,676
600-530680-151	ACCTG & COLLECTION - FICA	$ 2,579	$ 2,781	$ 3,290	$ 2,251
600-530680-152	ACCTG & COLLECTION - RETIREMENT	$ 2,343	$ 2,618	$ 3,118	$ 2,166
600-530680-153	ACCTG & COLLECTION - HEALTH INS	$ 16,932	$ 16,570	$ 18,000	$ 11,809
600-530680-154	ACCTG & COLLECTION - LIFE INS	$ 60	$ 90	$ 180	$ 134
600-530681-312	ACCTG & COLLECTION - POSTAGE	$ 2,500	$ 3,300	$ 3,300	$ 504
600-530681-399	ACCTG & COLLECTION - SUPPLIES & SUPPORT	$ 6,200	$ 8,001	$ 8,000	$ 7,814
600-530681-313	ACCTG & COLLECTION - PHONES & INTERNET	$ 2,190	$ 2,820	$ 2,200	$ 1,586
600-530681-314	WATER FUND AUDIT FEES & PSC ANNUAL REPORT	$ 10,600	$ 12,000	$ 12,000	$ 8,361
600-530681-390	RENTAL OF VILLAGE HALL	$ 3,000	$ 3,000	$ 4,500	
600-530682-000	OUTSIDE SERVICES EMPLOYED	$ 48,000	$ 78,000	$ 90,000	$ 60,046
600-530684-000	PROPERTY INSURANCE	$ 10,000	$ 10,000	$ 10,000	
600-530688-000	REGULATORY COMMISSION EXP	$ 300	$ 300	$ 300	$ 125
600-530689-000	MISC GENERAL EXPENSES	$ 1,500	$ 1,500	$ 1,500	$ 712
	LOANS	$ 75,800	$ 93,653	$ 93,637	$ 98,518
		$ 349,539	$ 417,794	**$ 432,321**	$ 286,318

2027 Proposed Budget

Sewer Fund Expenditure Highlights

Sewer Fund

The proposed 2027 Sewer Fund budget totals **$587,630**, an increase of **$16,881, or 3.0%**, compared with the 2026 adopted budget of $570,749.

Sewer revenues are expected to increase primarily from residential sewer service and other sewer service revenues. Residential service revenue increases approximately **$9,950**, while Other Sewer Services increases approximately **$7,050**. These increases are partially offset by decreases in projected commercial and industrial sewer revenues.

The most significant expenditure increases for 2027 include:

- **Power and fuel for pumping:** increases $8,000, from $40,000 to $48,000.
- **Sewer treatment chemicals:** increases $5,000, from $27,000 to $32,000.
- **Outside services:** increases $10,145, from $37,855 to $48,000.
- **Billing wages and benefits:** increases $7,377, from $60,169 to $67,546.
- **Transportation expenses:** increases $1,600.
- **Audit expenses:** increases $1,000.
- **Village Hall rental:** increases $1,500.

These increases are partially offset by reductions in several areas, including collection system maintenance, treatment plant equipment maintenance, insurance, regulatory expenses, and sewer operating wages and benefits.

Debt service remains essentially unchanged at approximately **$110,918** for 2027.

After accounting for operating expenses and debt service, the proposed budget includes **$80,742 for reserves**. This is a decrease of approximately **$12,269** from the $93,011 budgeted for reserves in 2026.

Overall, the Sewer Fund remains balanced at **$587,630**, with the 3.0% increase primarily reflecting higher treatment, pumping, outside service, and billing costs.

VILLAGE OF THERESA SEWER & WATER UTILITY

2027 PROPOSED BUDGET - SEWER FUND

REVENUES		2025 ADOPTED BUDGET	2026 ADOPTED BUDGET	2027 PROPOSED BUDGET	PERCENTAGE CHANGE INCREASE/DECREASE
	Interest	$ 2,000	$ 2,000	$ 5,000	
	Service to Residential	$ 495,280	$ 495,280	$ 505,230	
	Service to Commercial	$ 31,520.8	$ 31,520.8	$ 28,750	
	Service to Industrial	$ 22,960	$ 22,960	$ 19,590	
	Service to Public Authorities	$ 15,088	$ 15,088	$ 17,650	
	Other Sewer Services	$ 3,300	$ 3,300	$ 10,350	
	Forfeited Discounts-Penalties	$ 600	$ 600	$ 760	
	Servicing of Customers Laterals			$ 300	
	Misc. Operating Revenue				
	Revenue Bonds				
	Grant/Aids				
	Total Revenues	**$ 570,749**	**$ 570,749**	**$ 587,630**	**3.0%**

SEWER EXPENSES		2025 ADOPTED BUDGET	2026 ADOPTED BUDGET	2027 PROPOSED BUDGET	PERCENTAGE CHANGE INCREASE/DECREASE
	Wages and Benefits	$ 68,236	$ 78,102	$ 75,025	
	Taxes Due to PSC	$ 200	$ 200	$ -	
	Power & Fuel for Pumping	$ 40,000	$ 40,000	$ 48,000	
	Chemicals Swr Treatment	$ 27,000	$ 27,000	$ 32,000	
	Operating Supplies & Expenses	$ 21,600	$ 21,600	$ 21,600	
	Transportation Expenses	$ 2,400	$ 2,400	$ 4,000	
	Maint. Of Collection System	$ 42,000	$ 54,000	$ 45,000	
	Maint of Treatment Plant Equipment		$ -	$ 12,000	
	Office Supplies for Treatment Plant	$ 3,500	$ 3,500	$ 3,500	
	Outside Services Employed	$ 37,855	$ 37,855	$ 48,000	
	Insurance Expenses	$ 10,000	$ 10,000	$ 7,000	
	Regulatory Commission Expenses	$ 2,500	$ 2,500	$ 1,000	
	General Expenses	$ 2,500	$ 2,500	$ 2,500	
	Billing - Wages and Benefits	$ 49,698	$ 60,169	$ 67,546	
	Billing- Supplies	$ 6,200	$ 8,000	$ 8,000	
	Billing - Postage & Envelopes	$ 2,500	$ 3,300	$ 3,300	
	Billing -Phone & Internet	$ 2,190	$ 4,680	$ 4,000	
	Audit Expenses	$ 5,000	$ 8,000	$ 9,000	
	Rental of Village Hall	$ 3,000	$ 3,000	$ 4,500	
	Debt Service Principle and Interest Pym	$ 110,932	$ 110,932	$ 110,918	
	Reserves	$ 133,438	$ 93,011	$ 80,742	
	Total Expenses	**$ 570,749**	**$ 570,749**	**$ 587,630**	**3.0%**

SEWER FUND

		2025 ADOPTED	2026 Adopted	2027 Proposed	Thru September 2026
610-530408-363	SEWER UTILITY TAXES DUE TO PSC	$ 200	$ 200	$ -	$ -
610-530820-110	SEWER WAGES	$ 52,824	$ 60,000	$ 47,650	$ 29,157
610-530820-151	SEWER - FICA	$ 4,041	$ 4,590	$ 3,645	$ 2,437
610-530820-152	SEWER - RETIREMENT	$ 3,671	$ 4,320	$ 3,455	$ 2,065
610-530820-153	SEWER - HEALTH INSURANCE	$ 7,480	$ 8,972	$ 20,000	$ 10,993
610-530820-154	SEWER - LIFE INSURANCE	$ 220	$ 220	$ 275	$ 44
610-530821-000	POWER & FUEL FOR PUMPING	$ 40,000	$ 40,000	$ 48,000	$ 44,079
610-530826-000	CHEMICALS FOR WWTP	$ 27,000	$ 27,000	$ 32,000	$ 30,679
610-530827-000	OTHER OPERATING SUPPLY/EXP	$ 21,600	$ 21,600	$ 21,600	$ 3,825
610-530827-001	ADEL SLUDGE HAULING		$ 12,000	$ 12,000	$ 5,500
610-530828-000	EDUCATION & TRAVEL EXPENSES	$ 2,400	$ 2,400	$ 4,000	$ 190
610-530831-000	MAINT OF SEWER COLL SYSTEM	$ 42,000	$ 42,000	$ 33,000	$ 25,395
610-530833-000	MAINT OF TREATMENT PLANT EQUIPMENT			$ 12,000	$ 10,461
610-530840-000	ACCTG & COLLECTION - SUPPLIES & SUPPORT	$ 6,200	$ 8,000	$ 8,000	$ 6,052
610-530840-110	ACCTG & COLLECTION - WAGES	$ 31,800	$ 37,500	$ 43,000	$ 25,718
610-530840-151	ACCTG & COLLECTION - FICA	$ 2,433	$ 2,869	$ 3,290	$ 2,085
610-530840-152	ACCTG & COLLECTION - RETIREMENT	$ 2,210	$ 2,700	$ 3,096	$ 2,008
610-530840-153	ACCTG & COLLECTION - HEALTH INS	$ 13,180	$ 17,000	$ 18,000	$ 10,852
610-530840-154	ACCTG & COLLECTION - LIFE INS	$ 75	$ 100	$ 160	$ 120
610-530840-155	ACCTG & COLLECTION - PHONES & INTERNET	$ 2,190	$ 4,680	$ 4,000	$ 1,738
610-530840-156	ACCTG & COLLECTION - POSTAGE	$ 2,500	$ 3,300	$ 3,300	$ 504
610-530840-157	SEWER FUND AUDIT FEES	$ 5,000	$ 8,000	$ 9,000	$ 8,868
610-530851-000	OFFICE SUPPLIES WWTP	$ 3,500	$ 3,500	$ 3,500	$ 2,409
610-530852-000	OUTSIDE SERVICES EMPLOYED	$ 37,855	$ 37,855	$ 48,000	$ 62,680
610-530853-000	INSURANCE EXPENSE	$ 10,000	$ 10,000	$ 7,000	
610-530855-000	REGULATORY COMMISSION EXP	$ 2,500	$ 2,500	$ 1,000	$ 546
610-530856-000	MISC EXP	$ 2,500	$ 2,500	$ 2,500	$ 595
610-530857-000	RENTAL OF VILLAGE HALL	$ 3,000	$ 3,000	$ 4,500	
610-530859-000	ENVIRONMENTAL IMP LOAN PRICIPLE	$ 97,144	$ 84,093	$ 85,622	$ 84,093
610-580850-000	ENVIRONMENTAL IMP LOAN INTEREST	$ 13,801	$ 26,839	$ 25,296	$ 13,801
		$ 437,324	$ 477,738	$ 506,888	$ 386,894
	Reserves	$ 133,425	$ 93,011	$ 80,742	
		$ 570,749	**$ 570,749**	**$ 587,630**	