

NOTICE OF PUBLIC BUDGET HEARING

Village of Rochester, Racine County

NOTICE is hereby given that on Tuesday, November 25, 2025, at 6:30 p.m. at the Rochester Village Hall, 300 W. Spring Street, Rochester, Wisconsin, a **PUBLIC HEARING** on the **PROPOSED 2026 BUDGET** of the Village of Rochester will be held. The proposed budget is available in detail for inspection at the village clerk's office during regularly scheduled office hours or online at <http://rochesterwi.gov>. Following is a summary:

PROPOSED BUDGET SUMMARY FOR THE VILLAGE OF ROCHESTER

GENERAL FUND	2025 Budget	2025 Actual + Estimated	2026 Budget	% Change from 2025 Budget
REVENUES & OTHER FINANCING SOURCES:				
Other Taxes:	7,573.00	8,555.94	8,573.00	13.20%
Intergovernmental	283,567.21	283,975.09	313,870.00	10.69%
Regulation and Compliance	153,580.00	153,291.89	150,830.00	-1.79%
Fines, Forfeitures & Penalties	18,000.00	20,124.27	15,000.00	-16.67%
Public Charges for Services	308,091.00	311,832.20	367,568.80	19.31%
Intergovernmental Charges for Services	40,121.00	40,121.00	40,063.20	-0.14%
Miscellaneous	133,638.84	134,190.16	69,200.00	-48.22%
Transfers In/ Other Financing Sources	-	-	114,400.00	100.00%
Total Revenues & Other Financing Sources:	944,571.05	952,090.55	1,079,505.00	5.92%
EXPENDITURES & OTHER FINANCING USES:				
General Government	588,497.16	576,132.34	515,916.00	-12.33%
Public Safety	434,998.00	414,276.09	544,428.30	25.16%
Public Works	605,044.00	568,353.38	631,228.00	4.33%
Health and Human Services	1,170.00	1,363.34	1,500.00	28.21%
Culture and Recreation	42,255.30	31,801.75	22,200.00	-47.46%
Conservation and Development	55,656.00	55,629.99	48,880.00	-12.17%
Capital Outlay	44,800.00	43,188.35	72,960.00	62.86%
Transfer to Capital Projects Fund	362,698.00	362,698.00	-	-100.00%
Total Expenditures & Other Financing Uses	2,135,118.46	2,053,443.24	1,837,112.30	-13.96%
Excess of Revenues Over (Under) Expenditures:	(1,190,547.41)	(1,101,352.69)	(80,000.00)	
Excess Cash Balance Used to Offset Levy	476,197.16	387,002.44	80,000.00	-83.20%
General Fund Property Tax Levy	714,350.25	714,350.25	677,607.30	-5.14%
Fund Balance - January 1	806,436.00	806,436.00	419,433.56	-47.99%
Fund Balance - December 31 (<i>Estimated</i>)	330,238.84	419,433.56	339,433.56	2.78%

LIBRARY FUND	2025 Budget	2025 Actual + Estimated	2026 Budget	% Change from 2025 Budget
REVENUES & OTHER FINANCING SOURCES:				
	65,115.00	64,554.92	62,945.00	-3.33%
EXPENDITURES & OTHER FINANCING USES:				
	196,659.00	196,098.25	207,643.00	5.59%
Excess of Revenues Over (Under) Expenditures	(131,544.00)	(131,543.33)	(144,698.00)	
Library Property Tax Levy:	131,544.00	131,544.00	144,698.00	10.00%
Fund Balance - January 1	1,275.40	1,275.40	1,276.07	0.05%
Fund Balance - December 31 (<i>Estimated</i>)	1,275.40	1,276.07	1,276.07	0.05%

DEBT SERVICE FUND	2025 Budget	2025 Actual + Estimated	2026 Budget	% Change from 2025 Budget
REVENUES & OTHER FINANCING SOURCES:	0.00	0.00	0.00	
EXPENDITURES & OTHER FINANCING USES:	289,438.75	289,438.75	290,090.00	0.23%
Excess of Revenues Over (Under) Expenditures	(289,438.75)	(289,438.75)	(290,090.00)	0.23%
Debt Service Property Tax Levy:	289,438.75	289,438.75	290,090.00	0.23%
Outstanding General Obligation Debt- Dec 31	2,845,000.00	2,845,000.00	4,919,000.00	72.90%

CAPITAL PROJECTS FUND	2025 Budget	2025 Actual + Estimated	2026 Budget	% Change from 2025 Budget
REVENUES & OTHER FINANCING SOURCES:	404,823.00	404,805.81	2,576,400.00	536.43%
EXPENDITURES & OTHER FINANCING USES:	193,500.00	195,217.39	2,576,400.00	1,231.47%
Excess of Revenues Over (Under) Expenditures	211,323.00	209,588.42	-	1,231.47%
Capital Projects Property Tax Levy:	0.00	0.00	0.00	
Fund Balance - January 1	(209,439.03)	(209,439.03)	149.39	100.70%
Fund Balance - December 31 (Estimated)	1,883.97	149.39	149.39	-92.07%

The following funds are supported by the Village of Rochester 2026 property tax levy as follows:				
	GENERAL FUND	LIBRARY FUND	DEBT SVC FUND	CAPITAL PROJECTS
Total Revenues	1,079,505.00	62,945.00	-	2,576,400.00
Total Expenditures	1,837,112.30	196,659.00	290,090.00	2,576,400.00
Excess of Revenues Over (Under) Expenditures	(757,607.30)	(144,698.00)	(290,090.00)	(0)
Excess Cash Balance Used to Offset Levy	80,000.00		-	0
Property Tax Contributions:	677,762.30	144,698.00	290,090.00	0.00
Summary of General Property Tax Levy:	2023	2024	2025	
General Fund	665,756.99	714,350.25	677,607.30	
Library Fund	128,564.00	128,564.00	144,698.00	
Debt Service Fund	283,493.75	289,438.75	290,090.00	
Capital Projects Fund	0	0	0	
Total Tax Levy:	1,077,814.74	1,132,353.00	1,112,395.30	
Total Assessed Value	430,027,500	445,857,100	602,997,500	
Tax Rate Per Thousand:	2.506	2.540	1.845	

Special Purpose Tax District Levy:	2023	2024	2025
Honey Lake Streets & Lights District	30,010.00	31,320.00	31,475.00
Assessed Value- Streets & Lights District:	17,308,900	17,565,900	229,693,00
Tax Rate Per Thousand:	1.734	1.783	1.370

Total Village of Rochester Tax Levies:	1,107,824.74	1,163,673.00	1,143,870.30
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Dated this 6th day of November, 2025
Daniel Colwell, Clerk-Treasurer

Please note: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, please contact the Village Clerk at 262-534-1181