VILLAGE OF MINONG | NOTICE OF PUBLIC BUDGET HEARING
2027 PROPOSED BUDGET AND PROPERTY TAX LEVY

NOTICE IS HEREBY GIVEN that a public hearing on the proposed 2027 Village of Minong budget and property tax levy will be held Monday, November 23, 2026, at 5:00 p.m.

Location: Village Hall, 123 5th Avenue, Minong, Wisconsin 54859.

The proposed 2027 budget is available for public inspection at the Village Clerk-Treasurer's office, Village Hall, during regular office hours, Monday–Thursday, 9:00 a.m.–3:00 p.m.

Following the hearing, the Village Board intends to consider approval of the 2027 General Fund budget and the 2026 property tax levy payable in 2027.

****Budget Summary Note:**** The 2027 figures presented for the Water Utility, Sewer Utility, Campground, and other municipal funds are estimates based on currently available financial information. Detailed operating budgets for these funds remain subject to further review and separate Board consideration.

PUBLIC POSTING DATE: November 6, 2026 by Janel Lee Clerk Treasurer Village of Minong

SUMMARY OF PROPOSED 2027 BUDGET AND TAX LEVY

Budget category	2025 Adopted Budget	2026 Adopted	2027 Proposed	Change vs 2026
GENERAL FUND — REVENUES				
Property Tax Levy	**$ 346,854.00**	**$ 338,141.00**	**$ 341,293.00**	**0.9%**
Payments in Lieu of Taxes (PILOT)	$ 10,000.00	$ 8,000.00	$ 7,900.00	(1.3%)
Intergovernmental Revenues	$ 304,191.00	$ 320,838.29	$ 329,348.55	2.7%
Licenses and Permits	$ 5,250.00	$ 6,000.00	$ 6,550.00	9.2%
Public Charges for Services	$ 1,650.00	$ 1,000.00	$ 1,750.00	75.0%
Interest Earnings	$ 8,500.00	$ 10,000.00	$ 7,019.00	(29.8%)
Interfund / Use of Property	$ 21,500.00	$ 17,500.00	$ 18,000.00	2.9%
Fund Balance Applied	$ -	$ -	$ 27,271.50	
Other Operating Revenues	$ -	$ -	$ 8,509.63	
Intergovernmental Charges for Services	$ 2,000.00	$ 5,007.00	$ -	(100.0%)
TOTAL GENERAL FUND REVENUES	**$ 699,945.00**	**$ 706,486.29**	**$ 747,641.68**	**5.8%**
GENERAL FUND — EXPENDITURES				
General Government	$ 130,661.00	$ 132,180.00	$ 148,825.79	12.6%
Public Safety and Health	$ 265,503.00	$ 190,121.00	$ 183,044.42	(3.7%)
Public Works	$ 182,698.00	$ 141,751.00	$ 148,531.47	4.8%
Culture, Recreation and Education	$ 4,000.00	$ 10,000.00	$ 23,624.88	136.2%
Conservation and Development	$ 800.00	$ 2,000.00	$ 11,000.00	450.0%
Capital Outlay / Other	$ 28,400.00	$ 99,346.29	$ 98,997.12	(0.4%)
Debt Service	$ 87,883.00	$ 131,088.00	$ 133,618.00	1.9%
TOTAL GENERAL FUND EXPENDITURES	**$ 699,945.00**	**$ 706,486.29**	**$ 747,641.68**	**5.8%**
GENERAL FUND SURPLUS / (DEFICIT)	–	–	–	

GENERAL FUND — FINANCING AND FUND BALANCES	2025 Actual	2026 Estimated	2027 Proposed (Estimated)
Net other financing sources / (uses)	$ (132,072.62)	$ -	$ -
Beginning fund balance (January 1)	$ 249,372.00	$ 228,369.08	$ 336,906.41
Ending fund balance (December 31)	$ 228,369.08	$ 336,906.41	$ 363,039.03
Operating result before fund balance applied	$ 111,069.70	$ 108,537.33	$ 26,132.62

OTHER FUNDS — REVENUES AND EXPENDITURES	2025	2026 (Estimated)	2027 (Estimated)	% change
Water Utility (200)				
Total revenues	$ 197,382.48	$ 193,480.49	$ 213,262.00	10.2%
Total expenditures / expenses	$ 244,669.48	$ 183,914.84	$ 207,273.67	12.7%
Sewer Utility (300)				
Total revenues	$ 353,864.22	$ 273,900.65	$ 357,550.00	30.5%
Total expenditures / expenses	$ 293,197.21	$ 232,747.87	$ 312,192.49	34.1%
Campground (500) — Revenue/Reserves				
Total revenues	$ 73,615.78	$ 71,977.91	$ 80,382.88	11.7%
Total expenditures / expenses	$ 32,530.15	$ 27,343.58	$ 39,882.88	45.9%

OTHER FUNDS — RESERVES / SPECIAL-PURPOSE FUNDS	2025	2026 (Estimated)	2027 (Estimated)	% change
TID #3 (250) — Total revenues	$ 15,351.79	$ 16,177.84	$ 14,900.00	**(7.9%)**
TID #3 (250) — Total expenditures	$ 1,608.93	$ 22,504.80	$ 500.00	(97.8%)
TID #4 (260) — Total revenues	$ 22,316.89	$ 23,535.00	$ 23,300.00	(1.0%)
TID #4 (260) — Total expenditures	$ 33,339.39	$ 150.00	$ 500.00	233.3%
Sewer Reserve Funds (300)				
Total revenues	$ 93,227.45	$ 82,765.28	$ 87,545.50	5.8%
Total expenditures / expenses	$ 225,425.65	$ 53,029.12	$ 10,000.00	(81.1%)
Water Reserve Funds (200)				
Total revenues	$ 13,424.41	$ 12,105.60	$ 14,663.10	21.1%
Total expenditures / expenses	$ -	$ 3,599.99	$ 5,000.00	38.9%