

**RESOLUTION 2025-084
VILLAGE OF CALEDONIA**

**A RESOLUTION APPROVING AND AUTHORIZING THE ADOPTION OF THE 2026
BUDGET FOR THE VILLAGE OF CALEDONIA, AUTHORIZING FEES, CAPITAL
PROJECTS, SETTING VARIOUS TAX LEVIES, AND IMPOSING A SPECIAL
CHARGE FOR THE ANNUAL STORM WATER MANAGEMENT FEE AGAINST
PROPERTY**

The Village Board for the Village of Caledonia, Racine County WI do resolve as follows:

WHEREAS, there is a need to adopt a budget for the year 2026 to authorize fees and capital projects and set annual tax levies; and

WHEREAS, the Village Administrator's 2026 Proposed Budget dated September 9, 2025, was presented to the Village Board for consideration and review; and

WHEREAS, the 2026 Proposed Budget was amended and as revised and dated October 14, 2025, was approved by the Village Board on October 14, 2025; and

WHEREAS, the 2026 Proposed Budget summary was published in the official newspaper for the Village of Caledonia on October 16, 2025; and

WHEREAS, a public hearing on the proposed budget was held by the Village Board on November 3, 2025.

WHEREAS, Section 9-2-12 of the Village's Code provides that the Village Board shall establish by Resolution the rate for an Equivalent Residential Unit ("ERU") that shall be imposed to recover all or a portion of the costs incurred by the Village for storm water management purposes by levy as a special charge against property in the Village-Wide Storm Water District under 66.0627, Wis. State Statute; and,

WHEREAS, On October 1, 2025, the Village of Caledonia Utility District Commission recommended to the Village Board that it adopt the Caledonia Utility District 2026 Storm Water Budget based upon a total of 16,603.77 ERU's in the Village-Wide Storm Water District and an overall budget of \$1,100,000 for the Village of Caledonia Storm Water Utility District for the time period beginning December 1, 2025 through November 30, 2026; and

NOW, THEREFORE, the Village Board of the Village of Caledonia, Racine County, Wisconsin does hereby resolve:

1. That, as amended, the Proposed Budget dated October 14, 2025, as set forth in Exhibit A, which is attached hereto and incorporated herein, which includes:
 - a. the General Fund
 - b. the Debt Service Fund
 - c. the Capital Projects Fund
 - d. the TID #1 Fund
 - e. the TID #3 Fund
 - f. the TID #4 Fund
 - g. the TID #5 Fund

- h. the TID #6 Fund
- i. the Special Revenue Funds, including,
 - a) the Memorial Park Fund,
 - b) the Refuse Fund
 - c) the Recycling Fund
- j. Caledonia Water Utility District and the Fund therefore
- k. Caledonia Sewer Utility District and the Fund therefore
- l. Caledonia Storm Water Utility District and the Fund therefore

and is hereby approved and adopted as the Village of Caledonia's 2026 Budget.is specifically approved. A copy of the 2026 Budget shall be on file with the Village Clerk.

- 2. That the capital projects which are budgeted for 2026 are set forth in Exhibit A and said capital projects are hereby approved and authorized.
- 3. The fund balance transfer listed as a revenue item in the capital projects budget related to Crawford Park, Phase IV, is further broken down as \$400,000 from the Designated General Fund balance from Park Impact Fees and the remaining \$600,000 from the Undesignated General Fund balance.
- 4. That, notwithstanding the estimated fee set forth in Exhibit A, the "Refuse Fee" for 2026 shall increase to \$128.00 per parcel and the "Recycling Fee" for 2026 shall increase to \$74.00 per parcel and shall be collected on the December 2025 tax bill.
- 5. That the amount of \$65.25 per ERU be levied and assessed as part of the 2025 tax roll in accordance with the methodology set forth in the regulating ordinance and report, that being:

- a.

<u>Customer Classification</u>	<u>Storm Water Charge</u>
i. Single Family Residential	1 ERU
ii. Non-Residential	1 ERU per 5,230 sq. ft. of impervious area
iii. Vacant	0.25 ERU
- b. All qualifying properties that are entitled to credit in accordance with the policy adopted by Resolution no. 2014-74 shall be granted such credit in accordance with the policy prior to placement of the storm water management fee on the 2025 tax roll.
- c. All properties which are exempt from property taxes on the tax roll shall be subject to such a special charge.
- d. Said special charges shall be paid in full on or before January 31, 2026. If not paid, such delinquent special charge shall become a lien as provided in 66.0627(4), Wis. State Statute.
- e. The storm water management rate be, and hereby is, adopted for the time-period beginning December 1, 2025 through November 30, 2026: Rate of \$66.25 per ERU.

- 6. That the amount of \$19,674,254, be levied and assessed upon the taxable property of the Village of Caledonia in 2024 for the 2026 budget year and that this levy shall be allocated among the General Fund, the Debt Service Fund, and the Capital Projects Fund, as set forth in Exhibit A.

7. That special assessment revenue from the 3 Mile Project, the Maple Park Subdivision Project and the Woodland Pines Subdivision Project shall be deposited in the special assessment account in the Debt Service Fund Budget.
8. That the following amounts be levied and assessed in 2025 for the 2026 budget year upon the taxable property within the appropriate taxing district as follows:
 - a. \$335,354 upon the taxable property within the Caledonia Sewer Utility District.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this 3 day of November 2025.

VILLAGE OF CALEDONIA

By: Thomas Weatherston
Thomas Weatherston
Village President

Attest: Jennifer Bass
Jennifer Bass
Village Clerk

EXHIBIT A

2026 Proposed Budget, dated October 14, 2025

<https://caledonia-wi.gov/sites/default/files/2026%20Proposed%20Budget%2010.14.2025.pdf>