PUBLIC HEARING & SPECIAL TOWN ELECTORS MEETING TO REVIEW & APPROVE THE CY 2026 TAX LEVY PAYABLE IN CY 2027

Wednesday, November 18, 2026 at 6:00 PM

Town Hall Meeting Room, 8348 Hickory Ave, Larsen, WI 54947

AGENDA

CALL TO ORDER

A. Pledge of Allegiance
B. Verification of Notice
C. Meeting Roll

PUBLIC HEARING(S) AND/OR PUBLIC INFORMATION MEETINGS

A. Public Hearing on the Proposed Town of Clayton 2027 Budget
B. **Town Elector Motion: (STATE NAME & ADDRESS) makes a motion to adjourn the Public Hearing at (STATE THE TIME).**

APPROVAL OF MINUTES

A. Town Elector consideration of the Town of Clayton CY 2026 Tax Levy payable in CY 2027 in the amount of $1,047,159.00.
B. Elector Input
C. **Town Elector Motion: (STATE NAME & ADDRESS) makes a motion to adopt the Town of Clayton Tax Levy payable in CY 2027 in the amount of $1,047,159.00.**

ADJOURNMENT

A. Motion to adjourn the Special Town Electors Meeting
Town Elector Motion: (STATE NAME & ADDRESS) makes a motion to adjourn sine die.

Respectfully submitted,

Russell D. Geise
Town Chairperson

Pursuant to Wisconsin Statute 19.84 (2) and (3) notice is hereby given to the public and the media that two or more members of any or all Boards, Commissions, and Committees of the Town of Clayton, may attend the meeting of the Town Board in order to gather information. For purposes of the Open Meetings Law only; attendance at a meeting by a quorum of members of the Town Boards, Commissions, and Committees constitutes a meeting of the Board, Commission, or Committee, pursuant to Badke Vs. Village Board of Village of Greendale, 173 Wis2d 553, 494 NW2d 408 (1993), and must be noticed as such, although it is not contemplated that any formal action by those bodies will be taken. The only business to be conducted is for Town Board action.

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 call the Town Office at 920.836.2007.

This agenda has been posted at the following locations in the Town of Clayton:

1. The Town Hall Posting Board – 8348 Hickory Ave, Larsen, WI 54947
2. The Town's Web Page: --

TOWN OF CLAYTON
2027 BUDGET SUMMARY

GENERAL FUND

	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
REVENUES				
Taxes	$ 995,928	$ 1,041,635	$ -	$ 1,058,959
Intergovernmental Revenues	505,599	494,513	-	507,983
Licenses & Permits	223,367	141,780	-	140,880
Fines & Forfeitures	1,790	-	-	-
Charges for Services	13,055	8,500	-	8,400
Intergovernmental Charges	18,308	12,000	-	12,000
Interdepartmental Charges	121,000	166,300	-	-
Miscellaneous Revenue	151,180	57,844	-	55,000
Other Financing Sources	-	225,000	-	-
TOTAL REVENUES	**$ 2,030,227**	**$ 2,147,572**	**$ -**	**$ 1,783,222**
EXPENDITURES				
General Government	$ 823,457	$ 766,990	$ -	$ 642,493
Public Safety				
Police	2,477	78,700	-	93,700
Fire	298,617	411,727	-	331,417
Building Inspector	145,583	150,147	-	155,327
Other	-	2,500	-	-
Public Works	341,980	397,585	-	420,082
Health & Human Services	258	550	-	550
Culture & Recreation	37,141	32,250	-	37,250
Conservation & Development	107,257	82,123	-	87,355
Capital Outlay	-	-	-	-
Other Financing Uses	-	225,000	-	15,049
TOTAL EXPENDITURES	**$ 1,756,770**	**$ 2,147,572**	**$ -**	**$ 1,783,222**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ 273,457**	**$ -**	**$ -**	**$ 0**

SOLID WASTE-RECYCLING FUND

	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
REVENUES				
Intergovernmental Revenues	$ 7,222	$ 7,200	$ -	$ 7,200
Charges for Services	405,299	467,880	-	520,260
Miscellaneous Revenue	10,542	8,000	-	7,700
Fund Balance Applied	-	-	-	-
TOTAL REVENUES	**$ 423,063**	**$ 483,080**	**$ -**	**$ 535,160**
EXPENDITURES				
Solid Waste/Recycling	$ 447,156	$ 482,902	$ -	$ 534,725
TOTAL EXPENDITURES	**$ 447,156**	**$ 482,902**	**$ -**	**$ 534,725**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ (24,093)**	**$ 178**	**$ -**	**$ 435**

DEBT SERVICE FUND

	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
REVENUES				
Taxes	$ 1,372,457	$ 2,101,945	$ -	$ 1,714,562
Miscellaneous Revenue	380,080	-	-	-
Debt Proceeds/Fund Balance Applied	-	-	-	-
TOTAL REVENUES	**$ 1,752,537**	**$ 2,101,945**	**$ -**	**$ 1,714,562**
EXPENDITURES				
Debt Service	$ 1,529,810	$ 2,101,945	$ -	$ 1,871,917
TOTAL EXPENDITURES	**$ 1,529,810**	**$ 2,101,945**	**$ -**	**$ 1,871,917**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ 222,727**	**$ -**	**$ -**	**$ (157,355)**

TOWN OF CLAYTON
2027 BUDGET SUMMARY

CAPITAL PROJECTS FUND

	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
REVENUES				
Intergovernmental Revenues	$ -	$ -	$ -	$ 1,019,317
Miscellaneous Revenue	419,119	598,500	-	30,780
Debt Proceeds/Fund Balance Applied	1,495,637	674,000	-	442,698
TOTAL REVENUES	**$ 1,914,756**	**$ 1,272,500**	**$ -**	**$ 1,492,795**
EXPENDITURES				
Capital Project Expenses	$ 1,481,184	$ 1,272,500	$ -	$ 1,462,015
TOTAL EXPENDITURES	**$ 1,481,184**	**$ 1,272,500**	**$ -**	**$ 1,462,015**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ 433,572**	**$ -**	**$ -**	**$ 30,780**

TID FUND

	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
REVENUES				
Taxes & Special Assessments	$ 478,950	$ 898,262	$ -	$ 600,000
Intergovernmental Revenues	291,441	291,441	-	303,641
Miscellaneous Revenue	1,191	1,000	-	1,000
Debt Proceeds	8,873,487	8,907,500	-	-
TOTAL REVENUES	**$ 9,645,069**	**$ 10,098,203**	**$ -**	**$ 904,641**
EXPENDITURES				
TID No. 1 Expenses	$ 9,622,864	$ 10,368,644	$ -	$ 1,215,765
TOTAL EXPENDITURES	**$ 9,622,864**	**$ 10,368,644**	**$ -**	**$ 1,215,765**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ 22,205**	**$ (270,441)**	**$ -**	**$ (311,124)**

SANITARY DISTRICT FUND

	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
REVENUES				
Intergovernmental Revenues	$ 1,647	$ 1,647	$ -	$ 1,647
Charges for Services	221,256	191,300	-	263,000
Miscellaneous Revenue	927			
TOTAL REVENUES	**$ 223,830**	**$ 192,947**	**$ -**	**$ 264,647**
EXPENDITURES				
Sanitary District Expenses	$ 388,831	$ 361,945	$ -	$ 387,707
TOTAL EXPENDITURES	**$ 388,831**	**$ 361,945**	**$ -**	**$ 387,707**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ (165,001)**	**$ (168,998)**	**$ -**	**$ (123,060)**

STORMWATER FUND

	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
REVENUES				
Licenses & Permits	$ 31,525	$ 3,000	$ -	$ 6,000
Charges for Services	353,688	352,000	-	355,628
Miscellaneous Revenue	2,600	-	-	-
TOTAL REVENUES	**$ 387,813**	**$ 355,000**	**$ -**	**$ 361,628**
EXPENDITURES				
Stormwater Expenditures	$ 261,464	$ 330,868	$ -	$ 361,628
TOTAL EXPENDITURES	**$ 261,464**	**$ 330,868**	**$ -**	**$ 361,628**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ 126,349**	**$ 24,132**	**$ -**	**$ (0)**

PARK IMPACT FEES FUND

2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED

TOWN OF CLAYTON
2027 BUDGET SUMMARY

REVENUES				
Licenses & Permits	$ 34,091	$ -	$ 39,199	$ -
TOTAL REVENUES	**$ 34,091**	**$ -**	**$ 39,199**	**$ -**
EXPENDITURES				
Culture & Recreation	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ 34,091**	**$ -**	**$ 39,199**	**$ -**

	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
CEMETARY				
REVENUES				
Charges for Services	$ 16,650	$ -	$ 8,100	$ -
TOTAL REVENUES	**$ 16,650**	**$ -**	**$ 8,100**	**$ -**
EXPENDITURES				
Health & Human Services	$ 31,379	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 31,379**	**$ -**	**$ -**	**$ -**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ (14,729)**	**$ -**	**$ 8,100**	**$ -**

	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
FIRE DONATIONS				
REVENUES				
Miscellaneous Revenue	$ 5,340	$ -	$ 1,034.00	$ -
Other Financing Sources	912	-	$ 2,500.00	$ -
TOTAL REVENUES	**$ 6,252**	**$ -**	**$ 3,534**	**$ -**
EXPENDITURES				
Public Safety	$ 2,918	$ -	$ 2,325	$ -
TOTAL EXPENDITURES	**$ 2,918**	**$ -**	**$ 2,325**	**$ -**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ 3,334**	**$ -**	**$ 1,209**	**$ -**

	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 PROPOSED
FIRE IMPACT FEES				
REVENUES				
Licenses & Permits	$ 58,510	$ -	$ 30,199	$ -
TOTAL REVENUES	**$ 58,510**	**$ -**	**$ 30,199**	**$ -**
EXPENDITURES				
Public Safety	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**
EXCESS REVENUES OVER (UNDER) EXPENDITURES	**$ 58,510**	**$ -**	**$ 30,199**	**$ -**

Town of Clayton: 2027 Levy Explanation

Winnebago County, Wisconsin

Summary

The total Town of Clayton's levy with the Debt Service included for 2027 is $2,761,721, compared with $2,596,230 for 2026. This is an increase of $165,491. The increase is driven mostly by debt service, with smaller increases in operating expenses.

The Debt Service levy is $1,714,562 for 2027.

The General Fund levy is $ 1,047,159 for 2027.

	2026	2027	Change
Town levy	$2,596,230	$2,761,721	+$165,491

The General Fund levy that will be up for approval at the Electors meeting is $1,047,159.

The mill rate for 2026 was 3.48 per $1,000 of assessed value. 2027 Mill Rate still pending.

As of the date of this memo, the Town is still waiting for the statement of assessment from the Wisconsin Department of Revenue (DOR) and Winnebago County. The 2027 mill rate cannot be set until these statements arrive.

Most of the property tax dollars collected on a tax bill go to the school districts, predominately the Neenah and Winneconne school districts. The Town levy described here is only one portion of the total tax bill.

The Neenah School District levy was $4,235,281.17 for 2026 and is $4,505,104.91 for 2027, a increase of $269,823.74 .

The Winneconne School District levy was $877,090.11 for 2026 and is $898,696.89 for 2027, an increase of $ 21,606.78.

Debt Service

The largest part of the increase is debt service. Debt service is the annual principal and interest the Town pays on its loans, which are used to finance major capital purchases and projects. These payments are fixed by the terms of each loan, so they change as new borrowing is added or as payment schedules step up.

Capital Projects for 2027

The capital projects planned for 2027 are:

- Renovation of the Town property on Highway 76
- Fire Station 42
- Oak Ridge Road repaving (see below)

In 2027, the Town will continue to sell the remainder of its land. Three parcels were sold in 2026, leaving two parcels of over 20 acres each and one small parcel of about 7 acres.

Looking ahead, the Town is looking into designing a sanitary sewer addition hoping to add in 2028, running from the booster pump on Clayton Avenue to County Road II. (Estimating currently $1.8 Million)

Wages and Operating Expenses

Wages and operating expenses were increased by 3% for 2027. Several budget categories were held below 3%, so the overall increase in these areas is modest.

Oak Ridge Road and the LRIP Grant

The Town is a recipient of the Local Roads Improvement Program (LRIP) grant from the State of Wisconsin for Oak Ridge Road, from County Road T to Highway 76. The repaving is scheduled for 2027.

The grant reimburses roughly 79% of the project cost, and the Town pays the remaining share of about 21%. Without the grant, the Town would bear the full cost of the repaving. [$1.4 million plus]

Additional Road Projects and Maintenance

The Town is looking into further road work, with estimated repairs of roughly $650,000 for sections of Winnegamie Drive and Pioneer Road. The Town is also assessing chip sealing for some roads and subdivisions, and will work with Winnebago County to review these and estimate costs for future projects in 2027.

Ongoing maintenance will continue as well:

- Culvert replacement, with over 300 culverts to be monitored
- Ditch work
- Tree trimming in the right of way
- Maintaining the 18.3 miles of Friendship trail
- Clayton park woods (Pavilion was just painted and repaired)
- Trail Head Park Playground Equipment repair