



City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

**FINANCE COMMITTEE MEETING
IN PERSON
TUESDAY, SEPTEMBER 9, 2025 – 5:00 PM
CITY HALL – SECOND FLOOR CONFERENCE ROOM**

If you have special needs or circumstances which may make communication or accessibility difficult at the meeting, please call (920) 397-9901. Accommodations will, to the fullest extent possible, be made available on request by a person with a disability.

AGENDA

- 1. Call meeting to order**
- 2. Roll call**
- 3. Public Comment**
 - a. The Finance Committee will receive public comments relating to matters on the agenda. Speakers must be City residents, property owners, or business representatives. Comments are generally limited to three minutes per individual. Anyone wishing to speak is required to sign up in advance or state the following items for the record when called upon: name, address, subject matter, and contact information.
- 4. New Business**
 - a. Update on Classification and Compensation Study (Houseman, City Manager)
 - b. Review and possible recommendation to the City Council relating to the draft 2026 Schedule of Fees (Houseman, City Manager)
 - c. Review and possible recommendation to the City Council relating to a special charge for garbage and recycling collection (Houseman, City Manager)
- 5. Adjournment**

Date Posted: September 5, 2025

CC: Finance Committee Members; City Council; City Staff; City Attorney; News Media

Notice is hereby given that a majority of the Fort Atkinson City Council will be present at this meeting at the location and time indicated above to gather information about any subject

matters on this agenda over which they have decision-making responsibility. This may constitute a meeting of the City Council pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis.2d. 553, 494 N.W.2d 408 (1993), and must be noticed as such although the City Council will not take any formal action at this meeting.

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RESOLUTION NO. ____
A RESOLUTION ESTABLISHING THE 2026 SCHEDULE OF FEES
FOR THE CITY OF FORT ATKINSON, JEFFERSON COUNTY

WHEREAS, the City of Fort Atkinson has the authority to establish reasonable fees for services provided or costs incurred in the administration of government; and

WHEREAS, the City has been moving toward the goal of removing fees from the Municipal Code of Ordinances and establishing them by City Council resolution; and

WHEREAS, establishing an annual Schedule of Fees will allow the City Council and staff to review fees annually in conjunction with the budget process; and

WHEREAS, the fees established below represents the City’s fees as of January 1, 2026; and

WHEREAS, the City Council has determined that all of the fees set forth hereinafter are reasonable, equitable, and necessary to cover the costs of various services.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Fort Atkinson hereby adopts and approved the Schedule of Fees as outlined below with an effective date of January 1, 2026.

2026 CITY OF FORT ATKINSON SCHEDULE OF FEES

TYPE OF LICENSE OR PERMIT	2025 FEE AMOUNT	2026 FEE AMOUNT	UNIT/DURATION
ADMINISTRATIVE			
Bicycle, E-Bicycle, E-Scooter: New Non-expiring	\$5.00	\$5.00	Per Bicycle, E-Bicycle, E-Scooter
Bicycle, E-Bicycle, E-Scooter: Replacement Non-expiring	\$1.00	\$1.00	Per Bicycle, E-Bicycle, E-Scooter
Room Tax – Per Quarter	5%	5%	Based on gross receipts
Room Tax – Penalty	10% of previous quarter	10% of previous quarter	Per quarter
Private Well Permit	\$200.00	\$200.00	Per two-year permit
Special Event Permit	\$25.00	\$25.00	Per event + additional service charges
Vehicle Registration Fee	\$20.00	\$20.00	Per car per year (with registration)

Special Charge on Property Tax Bill – Garbage and Recycling Collection	n/a	\$231.00	Per unit receiving curbside collection services
TYPE OF LICENSE OR PERMIT	2025 FEE AMOUNT	2026 FEE AMOUNT	UNIT/DURATION
ANIMAL			
Dog – Altered	\$10.00	\$10.00	Per dog per year
Dog – Unaltered	\$15.00	\$15.00	Per dog per year
Cat – Altered	\$10.00	\$10.00	Per cat per year
Cat – Unaltered	\$15.00	\$15.00	Per cat per year
Late Fee - After April 1 st	\$10.00	\$10.00	Per dog/cat
ALCOHOL			
Class “A” Beer –	\$100.00	\$100.00	Per year
“Class A” Liquor	\$500.00	\$500.00	Per year
Class “B” Beer	\$100.00	\$100.00	Per year
“Class B” Liquor	\$500.00	\$500.00	Per year
Reserve License	\$10,000.00	\$10,000.00	Initial application
“Class C” Wine	\$100.00	\$100.00	Per year
Temporary Class “B” Beer	\$10.00	\$10.00	Per event
Temporary “Class C” Wine	\$10.00	\$10.00	Per event
Temporary Beer and Wine	\$10.00	\$10.00	Per event
Publication: New	\$100.00	\$100.00	Per license
Publication: Renewal	\$30.00	\$30.00	Per renewal
Operator (2 year) July 1 st – June 30 th Even Years	\$30.00	\$30.00	Per 2 years
Operator (1 year) July 1 st – June 30 th Odd Years	\$15.00	\$15.00	Per 1 year
Provisional Operator One per person	\$10.00	\$10.00	For 60 days
Temporary Operator One per person per year	\$10.00	\$10.00	For 1-10 consecutive days
BUSINESS			
Cigarettes	\$100.00	\$100.00	Per year
Door-to-Door Direct Seller	\$50.00	\$50.00	Per year/person (max. 10 per business/year)
MOBILE MERCHANT			
Application Fee	\$25.00	\$25.00	Per application
Daily	\$5.00	\$5.00	Per day
Six Month	\$25.00	\$25.00	Per six months
Twelve Month	\$50.00	\$50.00	Per twelve months

BUILDING¹			
One and Two Family Residential			
Base Fee	\$35.00	\$35.00	\$60.00 min. fee per permit
New Constructions	\$0.25	\$0.25	Per square foot
One and Two Family Residential (Con't)			
Addition/Alteration/Remodel	\$0.25	\$0.25	Per square foot
Kitchen Remodel	\$10.00	\$10.00	Per project
Plan Review	\$150.00	\$150.00	Per plan
Plan Review – Decks/Additions	\$25.00	\$25.00	Per project
UDC Stamp	\$40.00	\$40.00	Per structure
Erosion Control	\$100.00	\$100.00	Per project
Erosion Control – Addition with Foundation	\$25.00	\$25.00	Per Project
Occupancy	\$125.00	\$125.00	Per unit
Remodels, Repairs, or Alterations where area cannot be determined	\$5.00	\$7.00	Per \$1,000 of project value
Moving Principal Building	\$100.00	\$100.00	Per structure
Moving Accessory Building	\$50.00	\$50.00	Per structure
Raze	\$50.00	\$50.00	Per structure
Re-inspect	\$50.00	\$50.00	Per inspection
Early Start	\$75.00	\$75.00	Per project
Failure to call for required inspection	\$50.00	\$50.00	Failure to call for inspection charge
Renewal/Extension of existing permit	\$50.00	\$50.00	Per 3-month extension; limit 1/project
Reroofing, residing, window and exterior	\$25.00	\$25.00	Per project
Commercial / Industrial			
Base Fee	\$35.00	\$35.00	\$100.00 min. fee per permit
New Construction	\$0.30	\$0.30	Per square foot
Additions/Alterations	\$0.30	\$0.30	Per square foot
Remodels, Repairs, or Alterations where area cannot be determined	\$6.00	\$6.00	Per \$1,000 of project value; Min. \$150.00
Plan Review, not State approved	\$350.00	\$350.00	Per plan

¹ For any building permit application that requires state plan review, the City will invoice the applicant directly for any additional costs related to state plan review by an employee, contractor, or consultant.

Plan Review, State approved	\$150.00	\$150.00	Per plan
Erosion Control (new building)	\$0.05	\$0.05	Per SF of area disturbed; min. \$100
Erosion Control (addition)	\$0.05	\$0.05	Per SF of area disturbed; min. \$100
TYPE OF LICENSE OR PERMIT	2025 FEE AMOUNT	2026 FEE AMOUNT	UNIT/DURATION
Commercial / Industrial (Con't)			
Occupancy	\$175.00	\$175.00	Per unit building, plus \$10.00 per unit
Moving Principal Building	\$250.00	\$250.00	Per structure
Moving Accessory Building	\$100.00	\$100.00	Per structure
Raze	\$100.00	\$100.00	Per structure
Re-inspect	\$100.00	\$100.00	Per inspection
Renewal/Extension of existing permit	\$100.00	\$100.00	Per 3-month extension; limit 2/project
Reroofing, residing, window and exterior	\$65.00	\$65.00	Per project
Early Start	\$75.00	\$75.00	Per project
Commercial Specialty (Cell Towers, Solar, Windmills, etc.)	\$10.00	\$10.00	Per \$1,000 of project cost
Electrical			
New Construction and Service Fees			
Base Fee	\$35.00	\$35.00	\$60.00 min. fee per permit
Residential addition/remodels	\$0.05	\$0.05	Per SF of project
Commercial addition/remodels	\$0.05	\$0.05	Per SF of project
New Cons up to 1000 sq ft	\$0.00	\$0.00	Base fee
New Cons 1001 to 2000 sq ft	\$0.00	\$0.00	Base fee
New Cons 2001 to 3000 sq ft	\$0.00	\$0.00	Base fee
New Cons 3001 sq ft and up	\$0.00	\$0.00	Base fee
Existing Structures			
Minimum Fee	\$35.00	\$35.00	\$60.00 min. fee per permit
0-100 Amp	\$45.00	\$45.00	Base fee
101-200 Amp	\$55.00	\$55.00	Base fee
201-400 Amp	\$65.00	\$65.00	Base fee
401-600 Amp	\$75.00	\$75.00	Base fee
600 Amp and up	\$75.00	\$75.00	Plus \$20/100 amps over 600
Feeder/Subfeeder	\$25.00	\$25.00	Base fee
Outlets/Fixtures	\$.75	\$.75	Per outlet/fixture

Direct Wired	\$5.00	\$5.00	Per opening
220V	\$5.00	\$5.00	Per opening
Pole / Area Lighting and Signs	\$10.00	\$10.00	Per unit
Electric Heater	\$5.00	\$5.00	Per unit
Gas/Oil Heater	\$10.00	\$10.00	Per unit
TYPE OF LICENSE OR PERMIT	2025 FEE AMOUNT	2026 FEE AMOUNT	UNIT/DURATION
Electrical (Con't)			
Exhaust Fan	\$5.00	\$5.00	Per unit
Air Conditioning	\$10.00	\$10.00	Per unit
Motors/Controllers	\$10.00	\$10.00	Per unit
Miscellaneous	\$10.00	\$10.00	Per unit
Back-up Generator	\$50.00	\$50.00	Per unit
Swimming Pool	\$25.00	\$25.00	Per unit
Plumbing			
Base Fee	\$35.00	\$35.00	\$60.00 min. fee per permit
New residential and additions/remodels	\$0.05	\$0.05	Per SF of project
New commercial and additions/remodels	\$0.05	\$0.05	Per SF of project
Per Fixture	\$6.00	\$6.00	Per fixture
Per Air Admittance Valve	n/a	\$10.00	Per valve
Laterals	\$75.00	\$75.00	Per lateral
Grease Trap	\$50.00	\$50.00	Per new grease trap; \$100 per year without certified inspection
Misc. Specialty	\$30.00	\$30.00	Per unit
Heating, Venting, Air Conditioning (HVAC)			
Base Fee	\$35.00	\$35.00	\$60.00 min. fee per permit
New residential and additions/remodels	\$0.05	\$0.05	Per SF of project
New commercial and additions/remodels	\$0.05	\$0.05	Per SF of project
New Furnace	\$60.00	\$60.00	Per unit
New Air Conditioning	\$45.00	\$45.00	Per unit
Replace Furnace	\$35.00	\$35.00	Per unit
Replace Air Conditioning	\$35.00	\$35.00	Per unit
Air Handler	\$60.00	\$60.00	Per unit
Unit Heater	\$25.00	\$25.00	Per unit
Boiler	\$25.00	\$25.00	Per unit
Exhaust	\$25.00	\$25.00	Per unit

Fireplace	\$40.00	\$40.00	Per unit
Solid Fuel Stove	\$40.00	\$40.00	Per unit
Commercial Exhaust Hoods	\$50.00	\$50.00	Per unit
Roof Top Units	\$50.00	\$50.00	Per unit
Miscellaneous	\$25.00	\$25.00	Per unit
TYPE OF LICENSE OR PERMIT	2025 FEE AMOUNT	2026 FEE AMOUNT	UNIT/DURATION
Miscellaneous Building Permits			
Base Fee	\$35.00	\$35.00	Per structure
Awnings	\$25.00	\$25.00	Per awning
Deck	\$0.25	\$0.25	Per square foot
Fence	\$0.00	\$0.00	Base fee plus zoning
Pool	\$35.00/\$100.00	\$35.00/\$100.00	Above ground/in ground
Signs	\$55.00	\$55.00	Per sign
Failure to obtain occupancy	\$250.00	\$250.00	Per parcel
Private Driveway	\$50.00	\$50.00	Per project (no base fee; no charge w/ ROW permit)
Foundation Repair	\$25.00	\$25.00	Per project
Alarm Fee/Fire Suppression	n/a	\$75.00/\$300.00	Residential/Comm.
Erosion Control Bond	\$1,500.00	\$1,500.00	Bond, less fees accrued by City for maintaining the site. Returned when perennial cover of 70% is achieved
Code Enforcement Reinspection Fee – 1 st	n/a	\$50.00	Per Inspection
Code Enforcement Reinspection Fee – 2 nd	n/a	\$75.00	Per Inspection
Code Enforcement Reinspection Fee – 3 rd	n/a	\$100.00	Per Inspection
Code Enforcement Reinspection Fee – 4 th +	n/a	\$200.00	Per Inspection
Zoning Review Fees			
Residential – New	\$100.00	\$100.00	Per project
Residential – Additions & Accessory Structures	\$50.00	\$50.00	Per project
Residential – Deck	\$25.00	\$25.00	Per project
Commercial – New	\$150.00	\$150.00	Per project
Commercial – Additions & Accessory Structures	\$100.00	\$100.00	Per project
Handicap Ramp – Temporary	\$50.00	\$50.00	Per project

Home Occupation Permit Fee	\$75.00	\$75.00	Per HO
Vacant Property Registration Zoning Fee	\$0.00	\$0.00	Annually (0-1 years)
	\$100.00	\$100.00	Annually (2-5 years)
	\$250.00	\$250.00	Annually (6-10 years)
	\$400.00	\$400.00	Annually (11+ years)
Zoning Letter	\$50.00	\$50.00	Per letter
EMERGENCY MEDICAL SERVICES (EMS) FEES			
Basic Life Support – Resident	\$1,500.00	\$1,500.00	Per response
BLS – Non City Resident	\$1,700.00	\$1,700.00	Per response
Advanced Life Support – Resident	\$1,700.00	\$1,700.00	Per response
ALS – Non City Resident	\$1,900.00	\$1,900.00	Per response
ALS2 – Resident	\$1,900.00	\$1,900.00	Per response
ALS2 – Non City Resident	\$2,100.00	\$2,100.00	Per response
BLS On Scene Care – Resident	\$600.00	\$600.00	Per response
BLS On Scene Care – Non City Resident	\$800.00	\$800.00	Per response
ALS On Scene Care – Resident	\$1,000.00	\$1,000.00	Per response
ALS On Scene Care – Non City Resident	\$1,200.00	\$1,200.00	Per response
Lift Assist – Resident (after 5 th per calendar year)	\$300.00	\$300.00	Per lift assist after 5 per calendar year
Lift Assist – Non City Resident (after 5 th per calendar year)	\$500.00	\$500.00	Per lift assist after 5 per calendar year
Mileage – Resident	\$26.00	\$26.00	Per mile
Mileage – Non City Resident	\$26.00	\$26.00	Per mile
Facility Charge for Service	\$500.00	\$500.00	Per non-trauma-related lift assist or non-emergent transport; charged to facility
ENGINEERING FEES²			
Commercial Erosion and Sediment Control Permit Review	\$150.00	\$150.00	Per project
Right of Way Permit Review	\$50.00	\$50.00	Per request
Storm Water Permit Review	\$200.00	\$200.00	Per project

² In addition to application fees, land use applicants shall bear all reasonable costs and expenses associated with third-party consultants necessary to review applications in any case where the City does not have the in-house expertise to perform such review (§15.10.32(7)(a)1.).

LAND USE APPLICATIONS³			
Conditional Use Permit Review	\$200.00	\$250.00	Per request
Parkland Dedication	769 sf 577 sf 307 sf	769 sf 577 sf 307 sf	Per single/dup. Per multifam unit Per senior unit
Payment in Lieu of Parkland Dedication	\$741 \$556 \$296	\$741 \$556 \$296	Per single/dup. Per multifam unit Per senior unit
Park Impact Fees	\$1009 \$757 \$404	\$1009 \$757 \$404	Per single/dup. Per multifam unit Per senior unit
Planned Unit Development Review	\$500.00	\$750.00	Per project (includes zoning change)
Plat Review	\$100.00 base plus \$10.00 per lot; Maximum \$500.00	\$200.00 base plus \$10.00 per lot; Maximum \$750.00	Per lot or maximum fee
Certified Survey Review – Plan Commission Review	\$100.00 base plus \$10.00 per lot; Maximum \$150.00	\$100.00 base plus \$10.00 per lot; Maximum \$150.00	Per lot or maximum fee
Extraterritorial Certified Survey Map – Staff Review	\$10.00 per lot or \$100.00 max	\$25.00 per lot or \$100.00 max	Per lot or maximum fee
Sign Permit Review	\$75.00	\$75.00	Per sign
Site Plan Review	\$200.00	\$300.00	Per project
Special Area Design Review – Renovation Review	\$25.00	\$25.00	Per request
Special Area Design Review – Design Alteration Review	\$50.00	\$50.00	Per request
Special Area Design Review – Project Review	\$200.00	\$200.00	Per request
Temporary Use Permits	\$50.00	\$50.00	Per request
Variance	\$200.00	\$200.00	Per request
Zoning Ordinance Amendment	\$200.00	\$300.00	Per request
Zoning Map Amendment	\$200.00	\$300.00	Per request
PARKS AND RECREATION FEES⁴			

³ In addition to application fees, land use applicants shall bear all reasonable costs and expenses associated with third-party consultants necessary to review applications in any case where the City does not have the in-house expertise to perform such review (§15.10.32(7)(a)1.).

⁴ The municipal building gym is not available for rent during Parks & Recreation sponsored programming. If there is a request to rent during Youth Center programming, there may be additional fees to relocate the Youth Center. Please see the Group Fee Schedule on file with the Parks and Recreation Director for additional information on table, chair, and shelter rental rates. The 2026 Field Rental Fees document is incorporated herein.

Open Air Shelters	\$60.00 Deposit: \$50.00	\$60.00 Deposit: \$50.00	Per day; deposit refundable
Clubhouse	\$225.00 Deposit: \$100.00	\$225.00 Deposit: \$100.00	Per day; deposit refundable
Rotary Pavilion	\$150.00 Deposit: \$50.00	\$150.00 Deposit: \$50.00	Per day; deposit refundable
Table Rentals	\$4.50 per table	\$4.50 per table	Per weekend
Table Rental – Replacement Fee	n/a	\$125.00	Per table
Chair Rentals	\$0.75 per chair	\$0.75 per chair	Per weekend
Chair Rental – Replacement Fee	n/a	\$30.00	Per chair
Aquatic Center Family Pass – Resident	\$100.00	\$100.00	Per Annual Pass
Aquatic Center Family Pass – Non Resident	\$115.00	\$115.00	Per Annual Pass
Aquatic Center Individual Pass – Resident	\$45.00	\$45.00	Per Annual Pass
Aquatic Center Individual Pass – Non Resident	\$55.00	\$55.00	Per Annual Pass
Aquatic Center Lost Pass – Replacement Fee	n/a	\$5.00	Per pass
Aquatic Center Daily Admission – Child	\$3.50	\$3.50	Per Daily Pass
Aquatic Center Daily Admission – Adult	\$4.50	\$4.50	Per Daily Pass
Aquatic Center Pool Party Rental	\$175.00	\$200.00	Per hour (2 hour maximum)
Municipal Building Gym Rental – Birthday Parties	\$30.00	\$30.00	Per 2-hour rental
Municipal Building Gym Rental – Resident/Recreational Use	\$5.00	\$5.00	Per hour
Municipal Building Gym Rental – Non-res./organized team	n/a	\$20.00	Per hour (2 hour maximum)
Municipal Building Gym Rental – Resident Special Events ⁵	\$50.00	\$50.00	Per day
Municipal Building Gym Rental – Non-resident Special Events ⁶	n/a	\$100.00	Per day

⁵ Municipal gym rental fee plus the actual cost of any services requested to be performed by City staff for the event (i.e. chairs, tables, mats, etc.).

⁶ Municipal gym rental fee plus the actual cost of any services requested to be performed by City staff for the event (i.e. chairs, tables, mats, etc.).

PUBLIC WORKS – OPERATIONS FEES⁷			
Brush collection in excess of 15 minutes	\$270.00	\$270.00	Per hour - billed in 10 Min increments
Front End Loader (use by PW Staff)	\$65.00	\$65.00	Per hour – billed in 15 Min increments
12-Yard Dump Truck (use by PW Staff)	\$57.00	\$57.00	Per hour – billed in 15 Min increments
PUBLIC WORKS – OPERATIONS FEES⁸ (Con't)			
Residential Lot Mowing - in excess of 8" in height (code enforcement action required)	\$195.00	\$195.00	Per hour – billed in minimum 1 hour increments (with 15 min increments thereafter)
Large Vacant Lot Mowing - in excess of 24" in height (code enforcement action required)	\$220.00	\$220.00	Per hour – billed in minimum 1 hour increments (with 15 min increments thereafter)
Public Works Staff Labor	\$40.00	\$40.00	Per hour – billed in 15 Min increments
PUBLIC WORKS – COMPOST SITE FEES			
Screened compost for purchase	\$25.00	\$25.00	Per cubic yard. Delivery fee extra based on actual labor & equip costs
Unscreened/unturned Compost	Free	Free	No loading and delivery available.
Raw Leaves	Free	Free	\$67.00 load and delivery fee per truckload within City limits.
Wood Mulch	Free	Free	\$67.00 load and delivery fee within City limits.
Screened compost partials	\$15.00	\$15.00	Per ½ cubic yard
	\$10.00	\$10.00	Large container (13 gallon can)
	\$2.00	\$2.00	Small container (5 gal. bucket or smaller)

⁷ Public Works – Operations Fees represent the actual labor and equipment costs associated with requested delivery from the compost site. The City does not rent equipment nor provide labor for private purposes.

⁸ Public Works – Operations Fees represent the actual labor and equipment costs associated with requested delivery from the compost site. The City does not rent equipment nor provide labor for private purposes.

Tube-style TV/Monitor E-Waste	\$25.00	\$25.00	Per unit (designated days only)
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Adopted this ____ day of _____ 2025.
 Effective the 1st day of January 2026.

CITY OF FORT ATKINSON

Kyle Jaeckel, President

ATTEST:

 Michelle Ebbert, City Clerk/Treasurer/Finance Director



2026 Field Rental Fees

Park	Facility		Reservation & Use Fee
Jones Park			
600 Janesville Avenue	Baseball Field	Game	\$100/1st game + \$50/additional game
		Tournament*	\$100/1st game + \$50/additional game
		Practice (2 hrs)	\$30/practice
		Prep Fee	\$50/1st game
		Lights	\$10/day
If a non-resident team plays after a resident team, the fee is \$100/game			
If a resident team plays after a different resident team, the fee is \$50/game			
All diamond preparations during the week (Mon-Fri) will be the responsibility of the City, unless otherwise			
All diamond preparations during the weekend (Sat-Sun) will be the sports organization's responsibility, unless otherwise			
*Tournaments: if there is a game on Friday, then a game on Saturday, the Saturday game would be considered "additional game"			
Memorial Park			
520 Riverside Drive	Baseball Diamond #1	Game	\$40/game
		Tournament*	\$250/day/3 diamonds
		Practice (max 2 hrs)	\$15/practice
		Prep Fee	\$20/diamond
		Lights	\$10/day/3 diamonds
	Baseball Diamond #2	Game	\$40/game
		Tournament*	\$250/day/3 diamonds
		Practice (max 2 hrs)	\$15/practice
		Prep Fee	\$20/diamond
		Lights	\$10/day/3 diamonds
	Baseball Diamond #3	Game	\$40/game
		Tournament*	\$250/day/3 diamonds
		Practice (max 2 hrs)	\$15/practice
		Prep Fee	\$20/diamond
		Lights	\$10/day/3 diamonds
Ralph Park			
600 Jefferson Street	Softball Diamond North	Game	\$40/game
		Tournament*	\$250/day/2 diamonds (Fri 5:30-10:00 p.m. \$100/2 diamonds)
		Practice (max 2 hrs)	\$15/practice
		Prep Fee	\$20/field
		Lights	\$10/day/2 diamonds
	Softball Diamond South	Game	\$40/game
		Tournament*	\$250/day/2 diamonds (Fri 5:30-10:00 p.m. \$100/2 diamonds)
		Practice (max 2 hrs)	\$15/practice
		Prep Fee	\$20/field
		Lights	\$10/day/2 diamonds
Luther Elementary			
205 Park St	Softball Diamond North	Game	\$40/game
		Practice (max 2 hrs)	\$10/practice
		Prep Fee	\$20/field
	Softball Diamond South	Game	\$40/game
		Practice (max 2 hrs)	\$10/practice
		Prep Fee	\$20/field
Rock River Park			
1300 Lillian Street	Football Field North	Game/Practice - no prep	\$10/hour
		Lights	\$10/day/3 fields
	Football Field South	Game/Practice - no prep	\$10/hour
		Lights	\$10/day/3 fields
	Practice Field	Game/Practice - no prep	\$10/hour
		Lights	\$10/day/3 fields
*All tournaments require park shelter rental at 50% of the rental fee.			
Game/tourney fee includes use of dragging machine, 1 bag of chalk per 2 games, scoreboard (if operable), and up to 8 bags of diamond dry per day. \$15/bag of diamond dry if more is needed. \$10/bag of chalk if more is needed.			
Teams are required to perform pre and post game care of the field.			
No charge for Fort Atkinson City sponsored activities or Fort Atkinson School District activities.			



MEMORANDUM

DATE: September 9, 2025

TO: Committee/Commission/Board

FROM: Rebecca Houseman, City Manager

RE: Review and possible recommendation to the City Council relating to a special charge for garbage and recycling collection (Houseman, City Manager)

BACKGROUND

The City Council took action at the meeting on August 5, 2025 to approve a proposal from John's Disposal for curbside garbage and recycling collection services starting on January 1, 2026. The proposal included a five-year contract, which renews automatically unless either party terminates. The initial cost of the contract is \$19.25 per unit per month. With an estimated number of units receiving service of 3,959, that equates to \$914,529 per year or \$231.00 per unit per year.

DISCUSSION

As mentioned during several previous City Council meetings, the state-imposed levy limits prohibit the City from raising more operating revenue through property taxes beyond the rate of net new construction. The City's property tax levy cannot bear the increased cost of the new garbage and recycling service contract. In addition to that, it is not equitable for all property taxpayers to pay for a service that is only received by some. The owners of large-scale commercial buildings, multifamily apartment complexes, and industrial developments are paying for residential garbage and recycling collection through property taxes, and they are also paying for a contract directly with a waste hauler to remove garbage and recycling from dumpsters. Moving the cost from the general levy to a special charge is more equitable, as those receiving the benefit would be paying for the service.

The attached draft resolution has been prepared for the City Council to act upon in November along with the annual budget. However, it is on the agenda for this Finance Committee meeting for review, discussion, and a *possible* recommendation to the City Council.

FINANCIAL ANALYSIS

The special charge on the tax bill would be on the 2025 tax bill, payable in 2026, for services to be rendered in 2026. If the City Council chooses to remove this service from the tax levy, then State Statutes require the City to reduce the property tax levy by the amount equivalent to the cost of the garbage collection fees from the 2013 levy (2014 budget), or roughly \$506,236.

As of the date of this memo, staff has not received a copy of the City's levy limit worksheet from the Department of Revenue. Without this worksheet, and an understanding of how the closure of Tax Increment District 8 will impact the levy, staff cannot estimate the percentage of overall reduction in property taxes for an individual property owner from this proposed change.

However, using the 2024 levy and 2025 budget numbers as a guide, staff came up with the following **estimate**:

Assessed Property Value	2024 City Bill Rate (w/o G&R)	2024 City Portion of Tax Bill (w/o G&R)	2024 City Mill Rate (with G&R)	2024 City Portion of Tax Bill (with G&R)	Difference in City Portion of Tax Bill	Difference Per Month
\$ 200,000.00	\$ 7.07	\$ 1,413.72	\$ 7.46	\$ 1,492.00	\$ 78.28	\$ 6.52
\$ 238,300.00	\$ 7.07	\$ 1,684.45	\$ 7.46	\$ 1,777.72	\$ 93.27	\$ 7.77
\$ 325,000.00	\$ 7.07	\$ 2,297.30	\$ 7.46	\$ 2,424.50	\$ 127.20	\$ 10.60
\$ 450,000.00	\$ 7.07	\$ 3,180.88	\$ 7.46	\$ 3,357.00	\$ 176.12	\$ 14.68

Using 2024 levy numbers, staff reduced the general property tax line items in the 2025 budget summary by \$506,236.00, then added back in the other levied funds for debt service, transportation funding, Library, capital improvements, and tax increment districts. The total was then divided by the 2024 assessed value to determine a mill rate, which was 0.007068612, or \$7.07 per \$1,000 of assessed value. Recall, per the table above, that the actual mill rate for the City in 2024 was \$7.46 per \$1,000 of value.

If a property owner's value is \$200,000, that property owner would have seen a reduction of \$78.28 in the 2024 property tax bill if the City had moved garbage from the 2024 tax levy to the 2024 tax bill as a special charge. The proposed 2026 cost per unit for service is \$231.00, which is a difference of \$152.72. As the value of the property increases, the impact from the reduction of the levy also increases. If a property owner's value is \$450,000, that property owner would have seen a reduction of \$176.12 in property taxes. The difference between paying the full cost of the service in 2026 (\$231.00) and the tax reduction (\$176.12) is \$54.88.

Note that this is a general guide showing the impact of a similar-sized reduction in property taxes using 2024 levy data. This is used to demonstrate the impact and should not be misconstrued to show an exact decrease in property taxes for any property owner.

RECOMMENDATION

Staff recommends that the Finance Committee discuss the possibility of moving the cost of garbage and recycling from the property tax levy to the property tax bill for those receiving the service. After review and discussion, if the Finance Committee deems appropriate, the Committee can make a recommendation that the City Council approve such action through the attached draft resolution in November after the public hearing along with the Budget process.

ATTACHMENTS

1. DRAFT Resolution Moving G&R to Property Tax Bill
2. Garbage Collection and Recycling FAQs Municipality Article December 2020

RESOLUTION NO. _____

A RESOLUTION APPROVING AN ANNUAL GARBAGE AND RECYCLING FEE FOR PROPERTIES AND CUSTOMERS RECEIVING THE SERVICE TO BE PLACED ON THE PROPERTY TAX BILL IN THE CITY OF FORT ATKINSON, JEFFERSON COUNTY, WISCONSIN

WHEREAS, the City of Fort Atkinson has held the same contract for curbside garbage and recycling collection services with a third-party vendor since 1998; and

WHEREAS, the City Council took action on December 17, 2024 to terminate the contract as of December 31, 2025; and

WHEREAS, the City requested proposals from qualified collection contractors and the City Council approved a proposal from John's Disposal for a five-year contract for garbage and recycling collection services starting on January 1, 2026; and

WHEREAS, the John's Disposal contract cost is significantly more than the 2025 contract cost for said services, and the City does not have the levy capacity to include the contract cost on the general property tax levy; and

WHEREAS, including garbage and recycling services on the general tax levy is inequitable as the contract only serves residential customers up to four units and small commercial businesses that use garbage and recycling carts yet all property taxpayers are responsible for a portion of the contract through said payments; and

WHEREAS, Wis. Stat. 660602(2m)(b) allows for a municipality to adopt a new fee for garbage collection services on the property tax bill provided that the municipality reduces its levy by the amount of revenue collected for the service in 2013; and

WHEREAS, the City budgeted \$506,236.33 in 2013 for garbage collection and landfill services for the 2014 fiscal year, and that amount will be removed from the 2025 property tax levy limit worksheet (for property taxes collectable in 2026 for 2026 collection service); and

WHEREAS, the cost of the service in 2026 will be \$19.25 per unit per month, which is estimated to be \$914,529, based on 3,959 units receiving service; and

WHEREAS, each property owner and/or customer receiving garbage and recycling collection services through the City's contract will receive a special charge of \$231.00 per unit in 2025 on the property tax bill (collectable in 2026 for services rendered in 2026); and

WHEREAS, the special charge will change on an annual basis, based on the cost of the annual contract with John's Disposal during the term of the contract; and

WHEREAS, that cost will be determined annually by City staff and placed in the City's Fee Schedule, which is approved by the City Council on an annual basis during the annual budget process; and

WHEREAS, the City held a public hearing on the 2026 Budget on November 4, 2025, which included the levy reduction and notification of the property tax charge.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Fort Atkinson, Jefferson County, Wisconsin that:

1. The Clerk/Treasurer/Finance Director is directed to reduce the 2025 property tax levy by \$506,236.33 (taxes collectable in 2026); and
2. The Clerk/Treasurer/Finance Director is directed to place the annual charge for garbage and recycling collection on each property tax bill for those properties receiving the service as a special charge starting in 2025 and continue this practice with annual adjustments to be included in the City's Fee Schedule.

Adopted and effective this 18th day of November 2025.

CITY OF FORT ATKINSON

Kyle Jackel, President

ATTEST:

Michelle Ebbert, City Clerk/Treasurer/Finance Director



Garbage Collection and Recycling FAQs

Curt Witynski, JD, Deputy Executive Director, League of Wisconsin Municipalities

1. Must municipalities provide garbage collection services?

No. While cities and villages have traditionally and historically provided garbage collection services to their residents, Wisconsin municipalities are not required by law to do so and indeed many, mainly small, communities do not provide such a service. While large communities tend to use their own employees and equipment to collect solid waste, many medium and small communities contract with private haulers for such services.

2. What about recycling? Must communities collect recyclables?

Yes. Every city and village is required to administer their own recycling collection program or contract with another local government (also known as a responsible unit under the recycling law) to manage the recycling program within the community. Wisconsin Stat. § 287.09.

3. May a municipality provide garbage collection services for some classes of property but not others?

Yes. Wis. Stat. § 66.0405 expressly provides that “cities, villages, and towns may remove... garbage and rubbish from such classes of places in the city, village, or town as the board or council directs.” The statute further states that “Districts may be created and removal provided for certain districts only, and different regulations may be applied to each removal district or class of property.” This statute has been interpreted by the Wisconsin Court of Appeals to provide municipalities with substantial discretion in creating classifications for garbage pickup. For example, in *Rubin v. City of Wauwatosa*,¹ the court of appeals upheld the city’s garbage program, which in 1983 involved picking up garbage from residential and commercial properties, but not industrial. Also, the city used its general fund to pay for residential garbage service and charged commercial properties a fee for the service. The city also charged residential properties special charges to pick up large items like appliances. The court upheld all aspects of the city’s

program against challenges based on lack of authority and equal protection arguments. Similarly, the Court of Appeals upheld the City of Racine’s decision to not provide solid waste pickup for buildings containing five or more dwelling units.

Carpenter v. Commissioner of Public Works of the City of Racine.² For a more detailed discussion of these cases, see League legal opinion Ordinances & Resolutions #438.

4. How can communities pay for garbage and recycling collection services? The cost of a garbage and/or recycling collection program may be paid for out of a community’s general fund or by charging a fee against the property served. Wisconsin Stat. § 66.0627 authorizes a municipality to charge for various “current services” including “garbage and refuse disposal” and “recycling.”

5. When a community shifts from paying for garbage collection services through the property tax to a fee, is there an impact on the community’s levy limit? Yes. If a municipality adopts a new fee or a fee increase for garbage collection services which were partly or wholly funded in 2013 by property taxes, the municipality must reduce its levy limit by the amount of revenue from the new fee or fee increase. See Wisconsin Stat. § 66.0602(2m)(b). Note, that this requirement does **not** apply to **recycling fees**. The Department of Revenue (DOR), which oversees municipal compliance with the levy limit law, interprets the term “garbage collection” in Wisconsin Stat. § 66.0602(2m) (b), to not include recycling. Therefore, if a community adopts a new recycling fee or increases an existing recycling fee, there is no requirement that it reduce its levy limit by the amount of recycling fee revenue it collects.

Curt Witynski is the League’s Deputy Executive Director. Contact Curt at witynski@lwm-info.org

Sanitation 30

1. 116 Wis. 2d 305, 342 N.W.2d 451 (Ct. App. 1983).

2. 115 Wis. 2d 211, 339 N.W.2d 608 (Ct. App. 1983).