

MEETING: REGULAR MEETING OF THE COMMITTEE OF THE WHOLE

DATE & TIME: Tuesday, October 14, 2025 at 6:30 PM

**LOCATION: Germantown Village Hall Board Room
N112 W17001 Mequon Road**

Any member of the body and/or citizen may attend the meeting virtually through the WebEx platform, Meeting #: **2558 173 6399** Password: **kWqfSjt3Z35** which can be accessed by phone at 408-418-9388 or by logging on at <https://villageofgermantown.my.webex.com/villageofgermantown.my/j.php?MTID=mb255b11c3acfa16514c74f81be73f2f2>

Citizens not wishing to attend the meeting personally or virtually may submit any public comments by sending an email to comments@germantownwi.gov by 4 p.m. on the day of the meeting so that it can be provided to the members of the body for their consideration.

Previously recorded Village Board Meeting Videos can be viewed at https://www.youtube.com/channel/UCOYp0EgELzTCa9X_iCohyQ.

AGENDA

- I. **CALL TO ORDER:** *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*
- II. **ROLL CALL:**
- III. **CITIZEN INPUT:** *(Please be advised per 19.84(2) that information and comment will be received from the public. It is the policy of this municipality that public input be limited to a four (4) minute period per person with a time extension granted at the discretion of the Chairperson. Be advised that there may be limited discussion of the information received but no action will be taken under public comments.) Comments that may be injurious to village personnel or other individuals will not be allowed.*
- IV. **MEETING MINUTES:**
 - A. October 8, 2025, Minutes (ACTION)
- V. **UNFINISHED BUSINESS:**
 - A. Public Hearing Notice Publication (ACTION)
- VI. **NEW BUSINESS:**
 - A. 2026 Capital Reserve Fund Budget (ACTION)
 - B. 2026 General Fund Budget Wrap Up (ACTION)
- VII. **ADJOURNMENT:**

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)250-4740 at least 2 days prior to the meeting.

Notice is hereby given that a possible quorum of other boards, committees, and/or commissions may attend this meeting to gather information about an item over which they have decision-making responsibility. This may constitute a meeting of these bodies per State ex rel. Badke v Greendale Village Board, even though these bodies will not take formal action at this meeting.

MEETING:	REGULAR MEETING OF THE COMMITTEE OF THE WHOLE
DATE AND TIME:	Wednesday, October 8, 2025 6:30 PM
LOCATION:	Germantown Village Hall Board Room N112 W17001 Mequon Road

MINUTES

- I. **CALL TO ORDER:** *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*

Village President Bob Soderberg called the Committee of the Whole meeting to order at 6:31 PM.

II. **ROLL CALL:**

Present: Trustee Robert Warren, Trustee Meg Cutts, Trustee David Baum, Trustee Jan Miller, Trustee Kristen Borst(via WebEx), Trustee Jolene Pieper(in-person and via WebEx), Trustee Rick Miller, Village President Bob Soderberg

Also Present: Administrator Steve Kreklow, Finance Director Matthew Uselding, Police Chief Patrick Merten, Fire Chief John Delain, Park and Recreation Director Gil Standridge, Public Works Superintendent Scott Anderson, Public Works Director Matthew Mortwedt, Library Director Trisha Smith, and Chief Deputy Clerk Kasie Miller

Excused: Trustee Terri Kaminski

- III. **CITIZEN INPUT:** *(Please be advised per 19.84(2) that information and comment will be received from the public. It is the policy of this municipality that public input be limited to a four (4) minute period per person with a time extension granted at the discretion of the Chairperson. Be advised that there may be limited discussion of the information received but no action will be taken under public comments.) Comments that may be injurious to village personnel or other individuals will not be allowed.*

Lynne Bednarz (W163N11461 Pawnee Ct) spoke regarding the Village budget and the tax rate.

Melanie Smythe (N140W17938 Cedar Ln) spoke regarding Village projections and forecasting.

Scott Hefle (W159N10514 Old Farm Rd) spoke regarding the Village budget.

IV. **MEETING MINUTES:**

- A. October 15, 2024, Minutes (ACTION)

Motion: Approve as presented

Motioned By: Rick Miller
Seconded By: Robert Warren

Motion to Amend: Include the account number for New Business Item B - Outstanding Items.

Motioned By: Jan Miller
Seconded By: Meg Cutts

Yes: Robert Warren, Jan Miller, Kristen Borst, Bob Soderberg
No: Meg Cutts, David Baum, Jolene Pieper, Rick Miller
Abstain: None

Motion to Amend Failed By Voice Vote (Yes 4, No 4, Abstained 0)

Results of Original Motion:

Yes: Robert Warren, Meg Cutts, David Baum, Jan Miller, Kristen Borst, Jolene Pieper, Rick Miller, Bob Soderberg
No: None
Abstain: None

Motion Passed by Voice Vote (Yes 8, No 0, Abstained 0)

V. UNFINISHED BUSINESS:

VI. NEW BUSINESS:

- A. 2026 Budget - GGF Committee Overview & Recommended Changes (ACTION)

Finance Director Matthew Uselding provided a summary of the General Government and Finance Committee meetings that took place on 09/15/2025 and 09/23/2025. The Committee reviewed the budgets for Administration, Clerk, Finance, Special Revenues, TIDs, Community Development, Recreation, and Library. The Committee put forth a recommendation to increase the Board Professional Development budget from \$500 to \$2,000. Uselding advised that funding could be allocated from State Shared Revenue or State Transportation Aid. Village Board members discussed the recommendation, but no motion was made to approve it. Administrator Kreklow advised that since no motion was made to accept the recommendation, the Board Professional Development budget would remain at \$500.

- B. 2026 Budget - PWHC Overview & Recommended Changes (ACTION)

Finance Director Matthew Uselding provided a summary of the Public Works and Highway Committee meetings that took place on 09/03/2025 and 09/23/2025. The Committee reviewed the budgets for Engineering, Highway, Parks, Buildings and Grounds, Water Utility, and Sewer Utility. The Committee put forth a recommendation to increase Highway Privatized Services from \$5,000 to \$6,500 to allocate funding to

install a pump at Weidenbach Pond. Uselding advised that funding could be allocated from State Shared Revenue or State Transportation Aid.

Motion: Approve the recommendation to increase Hwy Privatized Services from \$5,000 to \$6,500 to install the pump at Weidenbach Pond, with the additional \$1,500 funding coming from the State Transportation Aid

Motioned By: Rick Miller

Seconded By: Jolene Pieper

Yes: Meg Cutts, David Baum, Jan Miller, Kristen Borst, Jolene Pieper, Rick Miller, Bob Soderberg

No: Robert Warren

Abstain: None

Motion Passed by Voice Vote (Yes 7, No 1, Abstained 0)

C. 2026 Budget - Public Safety Committee Overview & Recommended Changes (ACTION)

Finance Director Matthew Uselding provided a summary of the Public Safety Committee meeting that took place on 09/30/2025. The Committee reviewed the Police and Fire Department budgets. While no recommendations for changes were made, the Committee requested additional information regarding Police Communication and IT budget lines, as well as a more comprehensive assessment of their Capital requests. Police Chief Patrick Merten and Fire Chief John Delain were present to provide comments and address questions related to the Sheboygan Warning System (tornado sirens).

Motion: Remove the \$9,000 Sheboygan Warning Systems budget line

Motioned By: Jolene Pieper

Seconded By: David Baum

Yes: Robert Warren, David Baum, Jolene Pieper, Rick Miller

No: Meg Cutts, Jan Miller, Kristen Borst, Bob Soderberg

Abstain: None

Motion Failed by Roll Call Vote (Yes 4, No 4, Abstained 0)

D. 2026 Capital Budget Project Review (ACTION)

Finance Director Matthew Uselding advised that historically, the Village has budgeted ~\$3.5 million worth of capital projects, with the majority of funds going towards roads and heavier DPW equipment. The 2026 budget includes an additional \$13.87 million in capital projects, with the total estimated borrowing being \$17.37 million. This includes \$3.0 million for Division Road that was approved in the 2025 budget and \$500,000 for a new ambulance that was approved in the 2024 budget. To structure the debt, minimize the tax impact, and limit the interest expense, Village staff recommends various 5, 10, and 20-year note sizes for the 2026 Capital Projects. The

Village Board members discussed each of the note sizes and associated projects separately. Police Chief Patrick Merten, Public Works Director Matthew Mortwedt, Public Works Superintendent Scott Anderson, Park and Recreation Director Guilford Standridge, and Library Director Trisha Smith provided comments, addressed questions, and discussed their Department's Capital Budget projects. The Village Board recessed from 9:25 PM to 9:29 PM for a break.

5-Year Note Projects:

Motion #1: Remove the 25 Rifle Lights(\$10,500), 5 Rifles(\$8,100), and Drone(\$7,000) from the 5-Year Note Projects

Motioned By: Jolene Pieper

Seconded By: David Baum

Yes: Robert Warren, Meg Cutts, David Baum, Jan Miller, Kristen Borst, Jolene Pieper, Rick Miller

No: Bob Soderberg

Abstain: None

Motion #1 Passed by Roll Call (Yes 7, No 1, Abstained 0)

Motion #2: Remove the Enclosed Snow Blower(\$50,000), DPW Scissors Lift(\$25,000), Trailer Air Compressor(\$30,000), and the Additional Hanging Baskets on Mequon Rd(\$4,000)

Motioned By: Jolene Pieper

Seconded By: Jan Miller

Motion to Amend Motion #2: Retain the DPW Scissors Lift(\$25,000) in the 5-Year Note Projects

Motioned By: Rick Miller

Seconded By: Bob Soderberg

Yes: Robert Warren, David Baum, Rick Miller, Bob Soderberg

No: Meg Cutts, Jan Miller, Kristen Borst, Jolene Pieper

Abstain: None

Motion to Amend Motion #2 Failed by Voice Vote (Yes 4, No 4, Abstained 0)

Second Motion to Amend Motion #2: Retain the DPW Scissors Lift(\$25,000) and Remove the Police Annex Office Doors(\$6,000) and Truck #408 Hydraulic Lineset(\$8,000) from the 5-Year Note Projects

Motioned By: David Baum

Seconded By: Robert Warren

Yes: Robert Warren, David Baum, Kristen Borst, Rick Miller, Bob Soderberg

No: Meg Cutts, Jan Miller, Jolene Pieper

Abstain: None

Second Motion to Amend Motion #2 Passed by Voice Vote (Yes 5, No 3,

Abstained 0)

Results of Motion #2, as Amended: Remove the Enclosed Snow Blower(\$50,000), Trailer Air Compressor(\$30,000), Additional Hanging Baskets on Mequon Rd(\$4,000), Police Annex Office Doors(\$6,000), and Truck #408 Hydraulic Lineset(\$8,000) from the 5-Year Note Projects

Yes: Robert Warren, Meg Cutts, David Baum, Kristen Borst, Jolene Pieper, Rick Miller, Bob Soderberg

No: Jan Miller

Abstain: None

Motion #2 As Amended Passed By Voice Vote (Yes 7, No 1, Abstained 0)

10-Year Note Projects:

Motion #1: Reduce the Sidewalk Tractor from \$272,000 to \$150,000, reflecting a \$122,000 reduction to the \$344,000 overall cost

Motioned By: Rick Miller

Seconded By: David Baum

Yes: Robert Warren, Meg Cutts, David Baum, Jan Miller, Kristen Borst, Jolene Pieper, Rick Miller, Bob Soderberg

No: None

Abstain: None

Motion #1 Passed By Voice Vote (Yes 8, No 0, Abstained 0)

Motion #2: Remove the Street lighting fixture replacement(\$114,000) from the 10-Year Note Projects

Motioned By: Jolene Pieper

Seconded By: Meg Cutts

Yes: Meg Cutts, Jan Miller, Jolene Pieper

No: Robert Warren, David Baum, Kristen Borst, Rick Miller, Bob Soderberg

Abstain: None

Motion #2 Failed by Voice Vote (Yes 3, No 5, Abstained 0)

Motion #3: Remove the Senior Center AV Upgrade(\$22,500) from the 10-Year Note Projects

Motioned By: Jolene Pieper

Seconded By: David Baum

Yes: Robert Warren, David Baum, Jolene Pieper

No: Meg Cutts, Jan Miller, Kristen Borst, Rick Miller, Bob Soderberg

Abstain: None

Motion #3 Failed By Voice Vote (Yes 3, No 5, Abstained 0)

Motion #4: Remove the \$50,000 Trail Improvements from the 10-year Note Projects and pay for the Trail Improvements with Impact Fees

Motioned By: Meg Cutts

Seconded By: David Baum

Yes: Robert Warren, Meg Cutts, David Baum, Jan Miller, Kristen Borst, Jolene Pieper, Rick Miller, Bob Soderberg

No: None

Abstain: None

Motion #4 Passed by Voice Vote (Yes 8, No 0, Abstained 0)

Motion #5: Remove the Library Study Pods (\$10,000) from the 10-Year Note Projects

Motioned By: David Baum

Seconded By: Bob Soderberg

Yes: David Baum

No: Robert Warren, Meg Cutts, Jan Miller, Kristen Borst, Jolene Pieper, Rick Miller, Bob Soderberg

Abstain: None

Motion #5 Failed By Voice Vote (Yes 1, No 7, Abstained 0)

20-Year Note Projects:

No motions were made regarding the 20-Year Note Projects.

E. Allocation of Additional 2026 State Aid Revenues (ACTION)

Finance Director Matthew Uselding provided a memo with staff-recommended allocation options for the ~\$170,000 of additional State Transportation Aid.

Proposed allocations:

- Village Board Professional Development \$1,500
- Install Pump at Weidenbach Pond \$1,500
- Move Interest to Capital Reserve \$109,000
- Recreation Program Supplies \$11,060
- Library Program Supplies & Expenses \$6,000
- Library Gutter Seam Repair \$20,000
- Village Hall Water Heater \$10,000
- 5 Rifles (5-Year CIP) \$8,100

Motion: Amend the proposed 2026 Budget to reflect the changes recommended by staff in the provided State Transportation Aid Allocation Options Memo to include the

approximate changes to the Capital Borrowing program accordingly, and to remove the \$1,500 for Village Board Professional Development

Motioned By: David Baum

Seconded By: Jolene Pieper

Yes: Robert Warren, Meg Cutts, David Baum, Jan Miller, Kristen Borst, Rick Miller, Bob Soderberg

No: Jolene Pieper

Abstain: None

Motion Passed By Voice Vote (Yes 7, No 1, Abstained 0)

F. Public Hearing Notice Publication (ACTION)

Finance Director Matthew Uselding advised that if there are no additional actions for the 2026 Budget, the Public Hearing Notice could be published in the newspaper and for final Village Board review and adoption on November 17, 2025. Additionally, the October 14, 2025 Committee of the Whole Meeting would be canceled.

Motion: Approve the publication of the Public Hearing Notice

Motioned By: Rick Miller

Seconded By: David Baum

Motion Withdrawn; Trustees requested additional 2026 Budget discussions related to the General Fund.

The next Committee of the Whole meeting will be October 14, 2025 at 6:30 PM.

VII. ADJOURNMENT:

Village President Bob Soderberg adjourned the Committee of the Whole meeting at 10:02 PM.

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 14, 2025

PLACEMENT: Presentation

ITEM TITLE: Public Hearing Notice Publication (ACTION)

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

1. 2026 Budget Notice for Public Hearing - Draft - 10.09.25

STAFF RECOMMENDATION:

ACTION BY COMMITTEE:

VILLAGE OF GERMANTOWN
Public Hearing November 17, 2025
2026 PROPOSED BUDGET SUMMARY GENERAL FUND
(as Required by Section 65.90(3))

RESIDENTS AND TAXPAYERS OF THE VILLAGE OF GERMANTOWN PLEASE NOTE that a public hearing on the proposed 2026 budget will be held at 7:00 p.m. on November 17, 2025 at the Germantown Village Hall, N112 W17001, Mequon Rd, Germantown WI, 53022. This is a proposed budget, the final levy amount may increase or decrease depending on the majority vote of the board members at the meeting.

The Village of Germantown's detailed 2026 budget proposal is available for public inspection at the Germantown Village Clerk's Office, 8:00 a.m - 4:00 p.m. Monday - Friday, and online at the Village's website - www.germantownwi.gov

	2025 Budget	2025 Estimated Year End	2026 Proposed	Percent Change Increase (Decrease) over prior budget
Revenues:				
Taxes (other than property taxes)	1,318,283	1,318,283	1,328,591	0.78%
Intergovernmental revenues	4,015,091	4,015,091	4,427,395	10.27%
Licenses and permits	923,280	923,280	1,123,285	21.66%
Fines, forfeits and penalties	155,500	155,500	150,500	-3.22%
Public charges for services	2,431,788	2,431,788	2,415,988	-0.65%
Miscellaneous	396,593	396,593	298,621	-24.70%
Total Revenues	9,240,535	9,240,535	9,744,380	5.45%
Expenditures:				
General government	1,174,863	1,174,863	1,418,033	20.70%
Public safety	11,909,776	11,909,776	12,463,561	4.65%
Public works	6,101,871	6,101,871	5,977,745	-2.03%
Culture, recreation and education	2,486,956	2,486,956	2,588,339	4.08%
Conservation and development	393,624	393,624	397,745	1.05%
Transfers Out	0	0	0	0.00%
Total Expenditures	22,067,090	22,067,090	22,845,423	3.53%
Excess (deficiency) of revenues over expenditures	(12,826,555)	(12,826,555)	(13,101,043)	
Local property taxes	12,826,555	12,826,555	13,101,043	2.14%
Net increase (decrease) in fund balance	0	0	0	
Fund Balance - Beginning of Year	6,014,999	6,014,999	6,014,999	
FUND BALANCE - END OF YEAR	6,014,999	6,014,999	6,014,999	

Proposed Tax Levy	2025 Budget	2026 Budget	% Levy Change	\$ Amount Difference
By Fund				
GENERAL FUND	12,826,555	13,101,043	2.14%	274,488
DEBT SERVICE	4,823,265	4,908,320	1.76%	85,055
TOTAL LEVY	17,649,820	18,009,363	2.04%	359,543

VILLAGE OF GERMANTOWN
2026 PROPOSED BUDGET SUMMARY ALL FUNDS
(as Required by Section 65.90(3))

Following are the proposed budgets for all funds of the Village for Budget Year 2026

Fund	Total Revenue	Total Expenditure	Excess/Deficit	Projected	Projected	Property Tax Contribution
				Balance Jan 1	Balance Dec 31	
General Fund	22,845,423	22,845,423	0	6,014,999	6,014,999	13,101,043
Special Revenue *	208,000	26,500	181,500	132,582	314,082	
Impact Fees (All)	162,750	50,000	112,750	751,045	863,795	
Debt Service	5,337,927	5,410,817	(72,890)	441,650	368,760	4,908,320
Capital Projects	17,259,400	17,259,400	0	324,540	324,540	
T.I.F. District #6	896,019	517,443	378,576	128,390	506,966	
T.I.F. District #7	817,183	743,670	73,513	(596,349)	(522,836)	
T.I.F. District #8	3,491,491	3,595,450	(103,959)	172,453	68,494	
T.I.F. District #9	528,942	447,011	81,931	(418,123)	(336,192)	
Water Utility	3,506,245	4,056,549	(550,304)	2,153,654	1,603,350	
Sewer Utility	8,395,000	8,092,607	302,393	1,254,417	1,556,810	
Village Health Plan	2,911,348	2,606,971	304,377	1,221,565	1,525,942	
Village Dental Plan	124,250	122,000	2,250	81,452	83,702	
Library Capital	30,500	10,000	20,500	944,957	965,457	
Total	66,514,478	65,783,841	730,637	12,607,232	13,337,869	18,009,363

NOTE: * Special Revenue Funds: Senior Van Replacement, Canine Fund, Historic Preservation, Recreation Facility Fee Fund, Honor Guard, Police Asset Forfeiture, Property Maintenance Fund, Fire Department Explorer funds, Capital Reserve, and ARPA funds are shown as one total.

NOTE: Impact Fees:

The Village's outstanding debt on December 31, 2025 is projected to be:

General Obligation Notes & Bonds	\$92,360,000
Utility Revenue Bonds	\$4,555,979
	\$96,915,979

	Impact Fee Budgets					
	2025	2026	Percent Change	2025	2026	Percent Change
	Revenue			Expenditure		
Police	13,500	19,500	44.44%	0	0	0.00%
Fire	18,800	36,600	94.68%	0	0	0.00%
Library	8,650	13,650	57.80%	0	0	0.00%
Recreation	30,000	33,000	10.00%	0	50,000	0.00%
Water	50,000	60,000	20.00%	0	0	0.00%
Total	120,950	162,750	34.56%	0	50,000	0.00%

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 14, 2025

PLACEMENT: Action Item

ITEM TITLE: 2026 Capital Reserve Fund Budget (ACTION)

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

1. 2026 Capital Reserve Fund Budget

STAFF RECOMMENDATION:

ACTION BY COMMITTEE:

Village of Germantown, WI - PRODUCTION



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26004 Capital Reserve Fund FOR PERIOD 12

ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
Capital Reserve		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	Departmental	CHANGE
49000000 Capital Reserve Fund								
49000000	471000 Int Invest	.00	-58,000.00	-58,000.00	-35,679.20	.00	-167,000.00	187.9%
49000000	472700 Misc Revs	.00	.00	.00	.00	.00	.00	.0%
49000000	490000 InterFund	.00	.00	.00	.00	.00	.00	.0%
49000000	500000 InFundExp	.00	.00	.00	.00	.00	.00	.0%
TOTAL Capital Reserve Fund		.00	-58,000.00	-58,000.00	-35,679.20	.00	-167,000.00	187.9%
TOTAL Capital Reserve		.00	-58,000.00	-58,000.00	-35,679.20	.00	-167,000.00	187.9%
TOTAL REVENUE		.00	-58,000.00	-58,000.00	-35,679.20	.00	-167,000.00	187.9%
TOTAL EXPENSE		.00	.00	.00	.00	.00	.00	.0%
GRAND TOTAL		.00	-58,000.00	-58,000.00	-35,679.20	.00	-167,000.00	187.9%

** END OF REPORT - Generated by Matthew Uselding **

BUSINESS OF THE COMMITTEE OF THE WHOLE

MEETING DATE: October 14, 2025

PLACEMENT: Action Item

ITEM TITLE: 2026 General Fund Budget Wrap Up (ACTION)

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

1. COW 10.14.25 Budget Overview

STAFF RECOMMENDATION:

ACTION BY COMMITTEE:



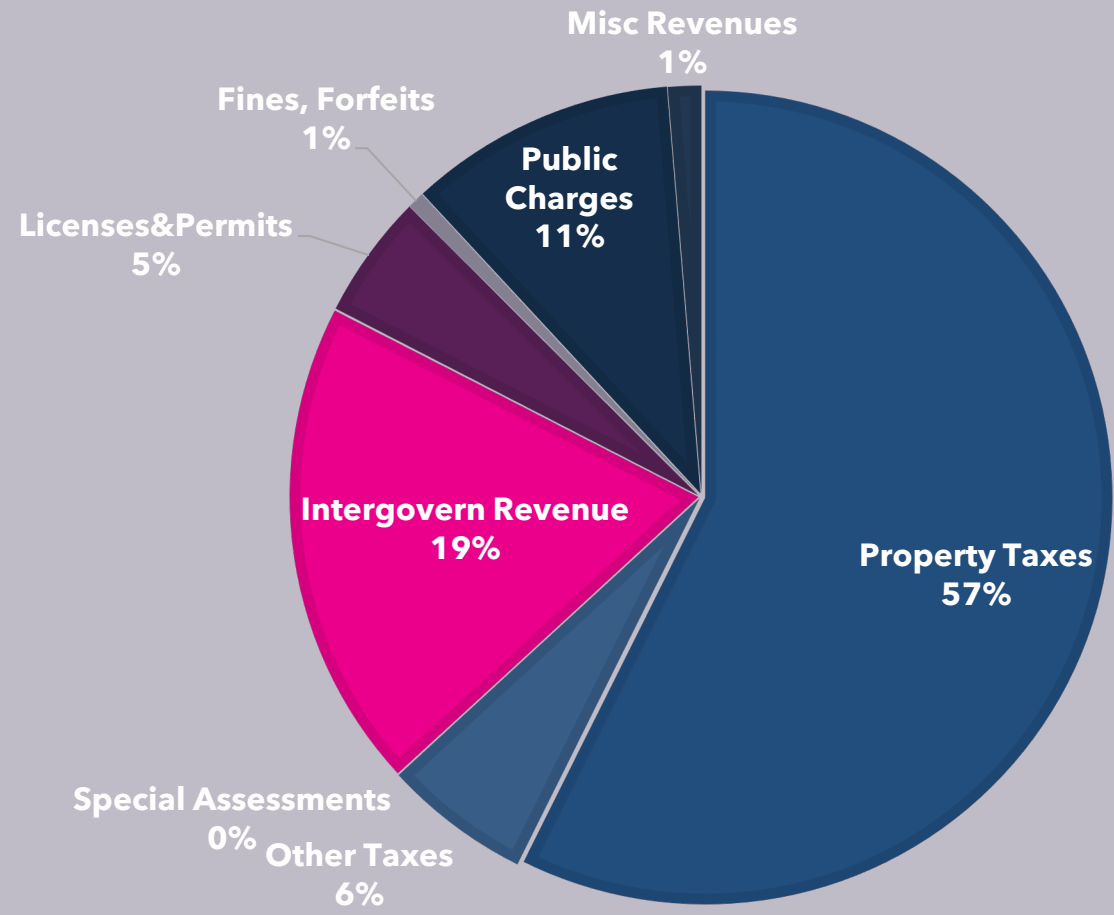
2026 GENERAL FUND BUDGET OVERVIEW

GENERAL FUND REVENUES

Category	2025 Budget	2026 Budget	Change (\$)	Change (%)
Taxes	\$ (14,144,838)	\$ (14,429,634)	\$ (284,796)	2.01%
Special Assessments	\$ -	\$ -	\$ -	0.00%
Intergovern Revenue	\$ (4,015,091)	\$ (4,427,395)	\$ (412,304)	10.27%
Licenses& Permits	\$ (923,280)	\$ (1,123,285)	\$ (200,005)	21.66%
Fines, Forfeits	\$ (155,500)	\$ (150,500)	\$ 5,000	-3.22%
Public Charges	\$ (2,431,788)	\$ (2,415,988)	\$ 15,800	-0.65%
Misc Revenues	\$ (366,593)	\$ (298,621)	\$ 67,972	-18.54%
Other Fin Sources	\$ (30,000)	\$ -	\$ 30,000	-100.00%
Total	\$ (22,067,090)	\$ (22,845,423)	\$ (778,333)	3.53%

GENERAL FUND REVENUES

- Property Taxes
- Other Taxes
- Special Assessments
- Intergovern Revenue
- Licenses&Permits
- Fines, Forfeits
- Public Charges
- Misc Revenues



REVENUE OVERVIEW

- Net New Construction (2.14%) - \$274,488
 - State caps the general property tax levy increase to net new construction

Category	New Construction Value	% of Total	Amount
<i>TID Parcels</i>	\$21,292,500	23.70%	\$64,998.86
<i>General Parcels</i>	\$68,625,100	76.30%	\$209,489.42

REVENUE OVERVIEW

- Increase in State Aid Projections
 - Shared Revenue \$744,119; up 2% over 2025
 - Transportation Aid \$1,805,522; up 13.5% over 2025
- County EMS Grant \$177,000
 - County provides dollars to municipalities as part of their EMS grant program
 - Committed for FY26 & FY27

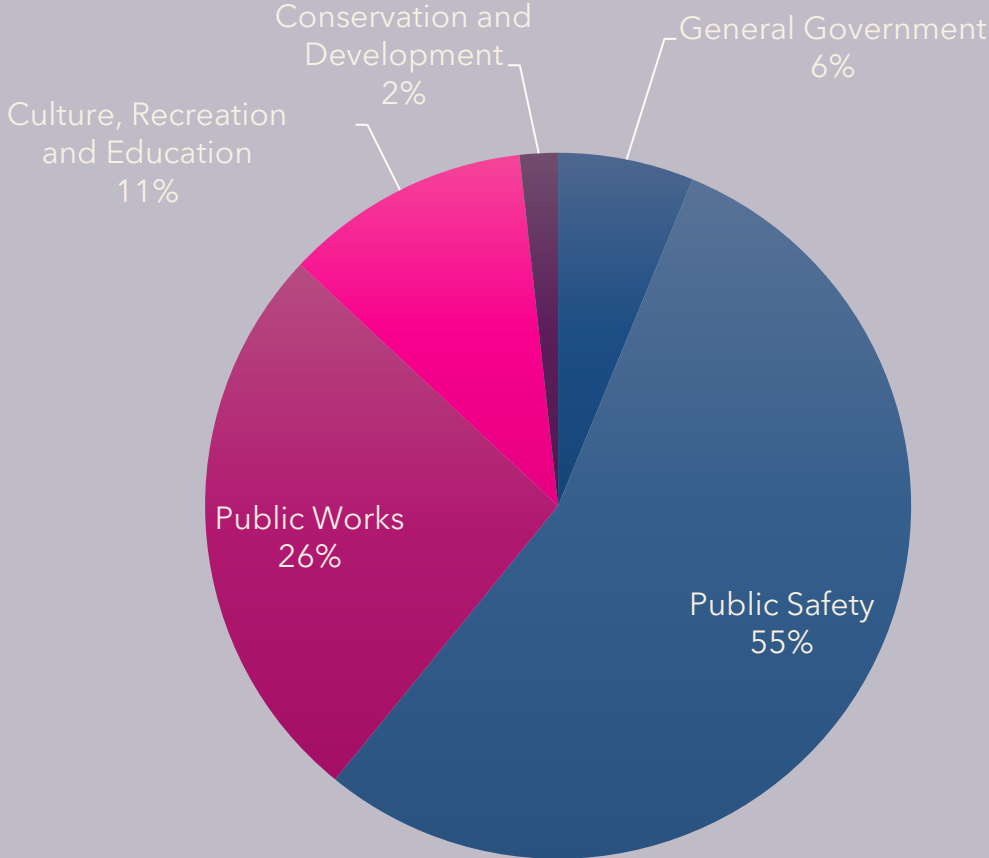
REVENUE OVERVIEW

- Increase in Permit Revenue \$197,000
 - Projected increase in development activity in 2026
 - Building Permits \$515,000
 - Electrical Permits \$79,000
 - Plan Review Fees \$59,000

GENERAL FUND EXPENDITURES

<i>Description</i>	2025 Budget	2026 Budget	Changes (\$)	Changes (%)
<i>Salaries & Wages</i>	\$ 10,692,749	\$ 11,513,153	\$ 820,404	7.67%
<i>Fringe Benefits</i>	\$ 4,212,552	\$ 4,252,485	\$ 39,933	0.95%
<i>Operating Expenses</i>	\$ 6,923,789	\$ 7,031,685	\$ 107,896	1.56%
<i>Capital Expenses</i>	\$ 238,000	\$ 48,100	\$ (189,900)	-79.79%
Total Expenditures	\$ 22,067,090	\$ 22,845,423	\$ 778,333	3.53%

GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES

Department	2025 Budget	2026 Budget	Change (\$)	Change (%)
Non-Departmental	\$ (32,912)	\$ 91,969	\$ 124,881	-379.44%
Village Board	\$ 136,853	\$ 198,344	\$ 61,491	44.93%
Administrator's Office	\$ 177,343	\$ 185,030	\$ 7,687	4.33%
Information Technology	\$ 242,264	\$ 226,170	\$ (16,094)	-6.64%
Clerk's Office	\$ 295,315	\$ 345,931	\$ 50,616	17.14%
Treasurer's Office	\$ 250,704	\$ 261,759	\$ 11,055	4.41%
Assessor	\$ 105,296	\$ 108,830	\$ 3,534	3.36%
Police Administration	\$ 2,994,434	\$ 3,184,479	\$ 190,045	6.35%
Patrol	\$ 3,601,954	\$ 3,613,410	\$ 11,456	0.32%
Detective	\$ 386,686	\$ 418,454	\$ 31,768	8.22%
Emergency Government	\$ 19,563	\$ 19,564	\$ 1	0.01%
Fire Administration	\$ 1,320,943	\$ 1,337,219	\$ 16,276	1.23%
Fire Protection Service	\$ 3,228,028	\$ 3,434,405	\$ 206,377	6.39%
Engineering	\$ 239,685	\$ 227,031	\$ (12,654)	-5.28%
Highway	\$ 3,330,116	\$ 3,202,829	\$ (127,287)	-3.82%
Buildings & Grounds	\$ 1,059,466	\$ 1,085,907	\$ 26,441	2.50%
Parks	\$ 1,013,288	\$ 987,061	\$ (26,227)	-2.59%
Recycling	\$ 459,316	\$ 474,917	\$ 15,601	3.40%
Library	\$ 1,039,379	\$ 1,086,203	\$ 46,824	4.50%
Inspection and Permit	\$ 358,168	\$ 456,030	\$ 97,862	27.32%
Planning and Zoning	\$ 311,724	\$ 315,845	\$ 4,121	1.32%
Municipal Development	\$ 81,900	\$ 81,900	\$ -	0.00%
Recreation	\$ 1,323,151	\$ 1,375,295	\$ 52,144	3.94%
Senior Center	\$ 124,426	\$ 126,841	\$ 2,415	1.94%
Total	\$ 22,067,090	\$ 22,845,423	\$ 778,333	3.53%

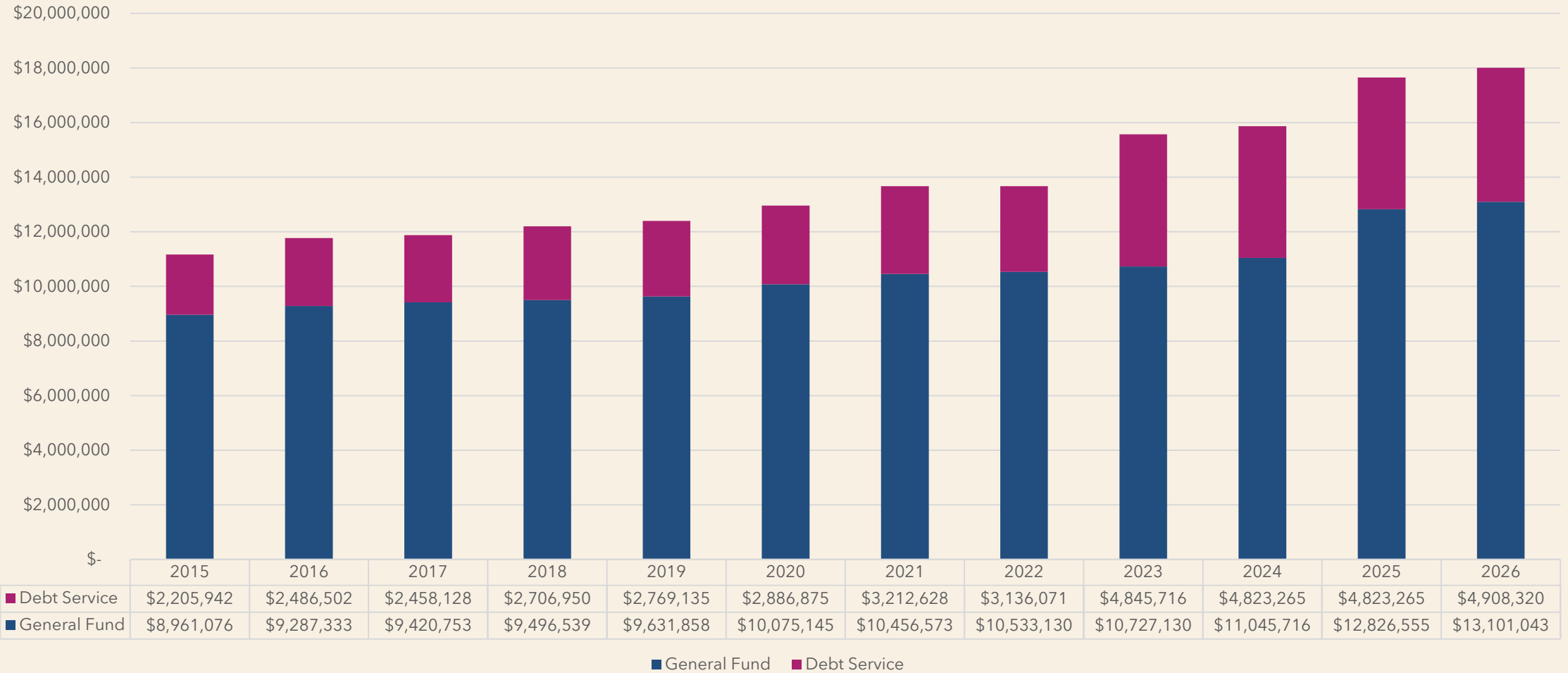
EXPENDITURE OVERVIEW

- Salaries & Wages
 - Salaries & Wages increased by \$820,404 (7.67%) from 2025 to 2026.
 - Union increases of 3.5% and 4% respectively + step increase
 - \$516,000 or 63% of increase if for public safety
 - Performance Adjustments of 3.5% for non-union staff
- Fringe Benefits
 - Health & Dental premiums held flat
 - WRS employee & employer contribution increased for Non-Public Safety Employees

EXPENDITURE OVERVIEW

- Operating Expenses
 - Modest increase in operating expenses
 - Largely driven by increases in WE Energies Cost
 - Projected increase in insurance premiums
- Capital Outlay
 - Majority of Non-Borrow Capital has been removed from the 2026 Recommended Budget

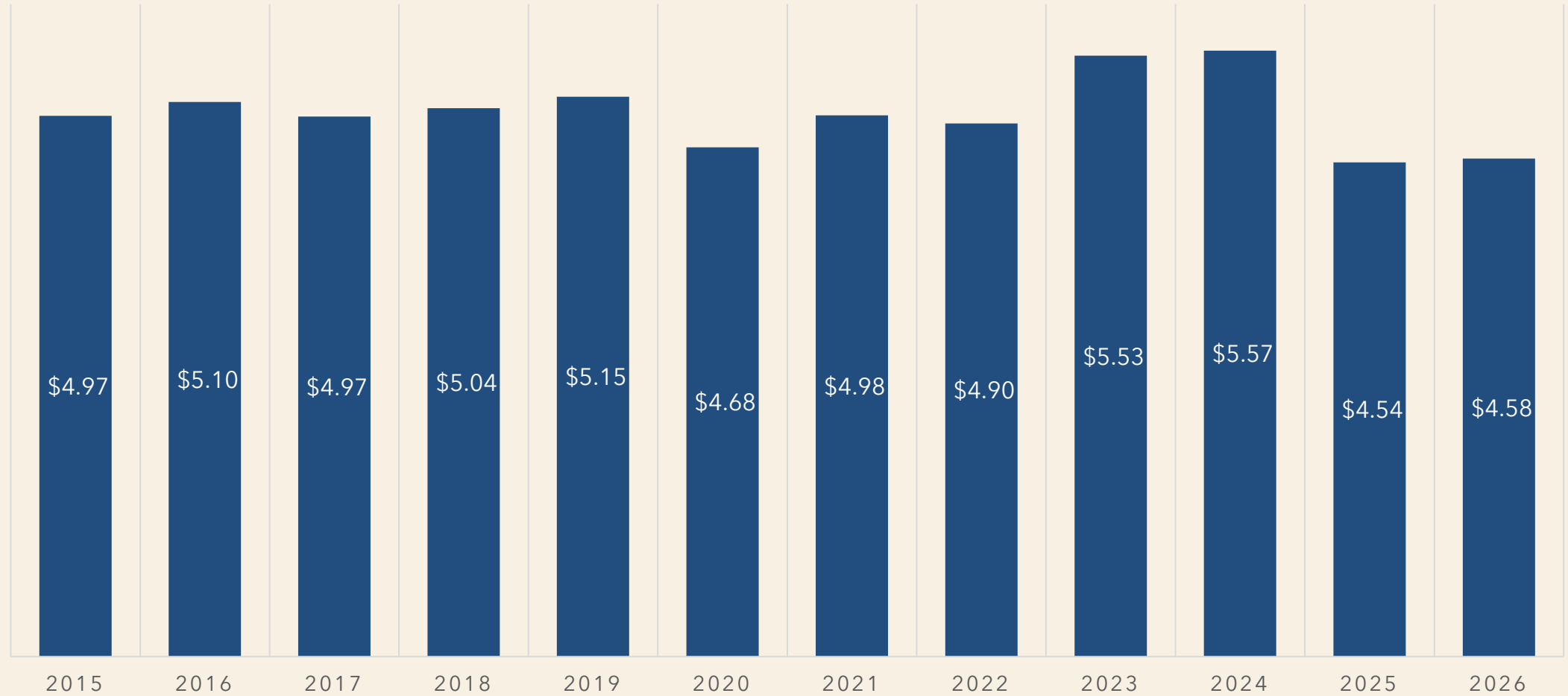
Village Property Tax Levy



*2023 increase for DPW Building Debt Service
 *2025 increase for Public Safety Referendum

TAX RATE

■ Village of Germantown



TAX BILL - VILLAGE'S PORTION

	2025 Adopted	2026 Recommended	Change (\$)	Change (%)
<i>Total General Fund Budget</i>	\$22,067,090	\$22,845,423	\$778,333	3.53%
<i>Tax Levy</i>	\$12,826,555	\$13,101,043	\$274,488	2.14%
<i>Other Revenues</i>	\$9,240,535	\$9,744,380	\$503,845	5.45%
<i>Assessed Value</i>	\$4,205,520,900	\$4,308,577,100	\$103,056,200	2.45%
<i>Local Tax Rate</i>	\$4.54	\$4.58	\$0.04	0.77%
<i>Estimated Residential Tax Bill*</i>	\$2,045	\$2,070	\$25	1.22%

*Village portion on a \$452,000 Assessed Single Family Property