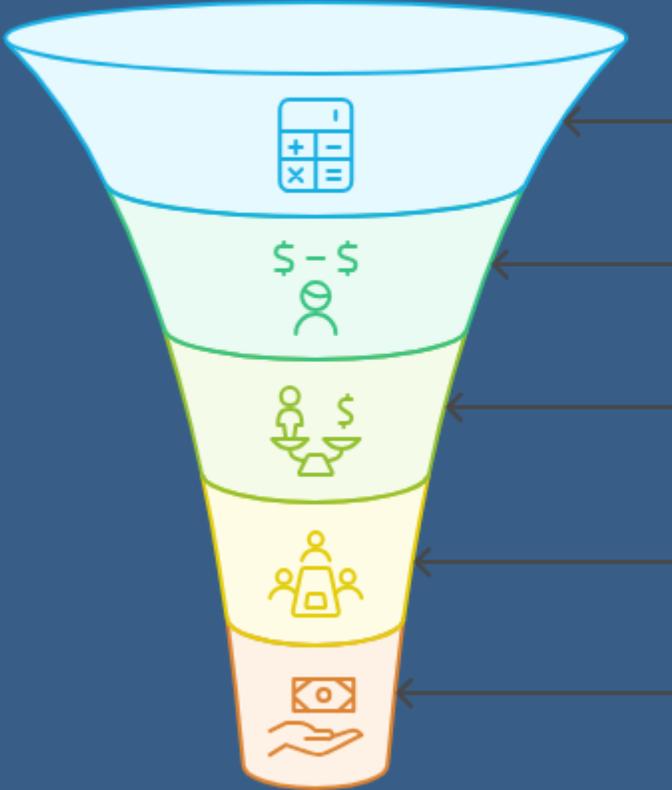


The background features a complex geometric design. A diagonal line runs from the top-left to the bottom-right. The top-left triangle is dark purple with a white dot and a thin white line extending from it. Below this, there are various shapes: a light blue square with concentric circles, a grey semi-circle, a pink triangle with diagonal lines, a solid pink square, a grey triangle, and a solid pink triangle. The right side of the image is a solid blue background with the text.

2026 RECOMMENDED BUDGET

Village Budget Development Process

Initial Budget Materials



Compile Materials

Department Drafting

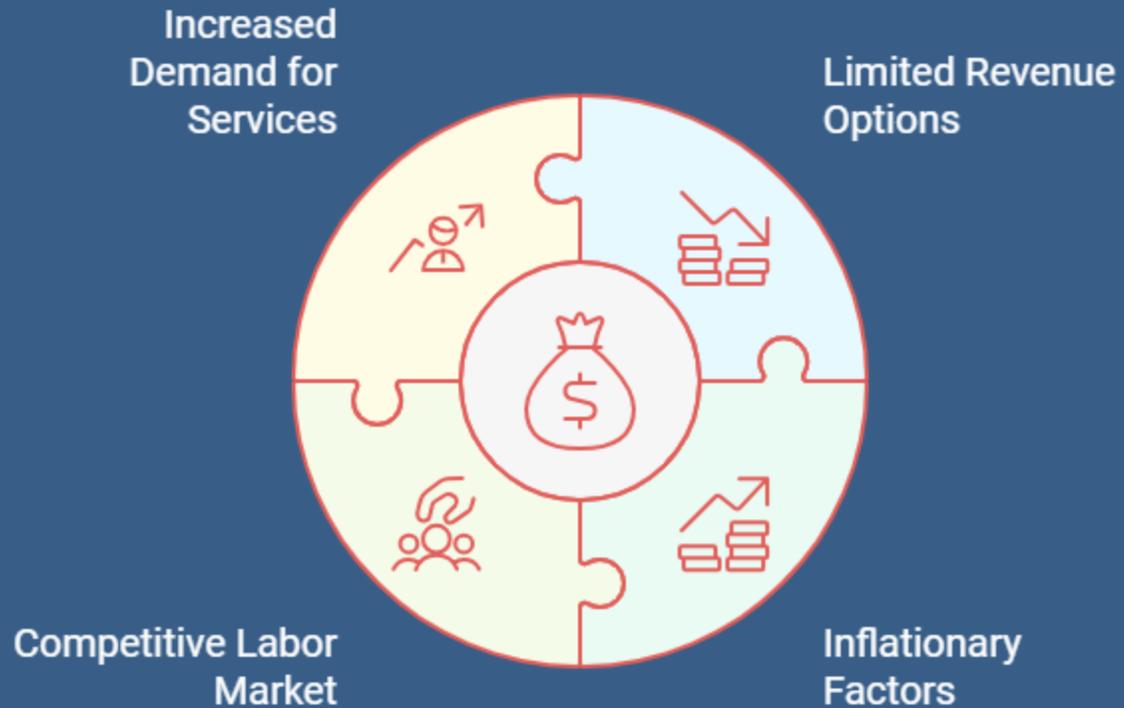
Review and Balance

Presentation and Changes

Adoption

Adopted Budget and Levy

BUDGET CHALLENGES

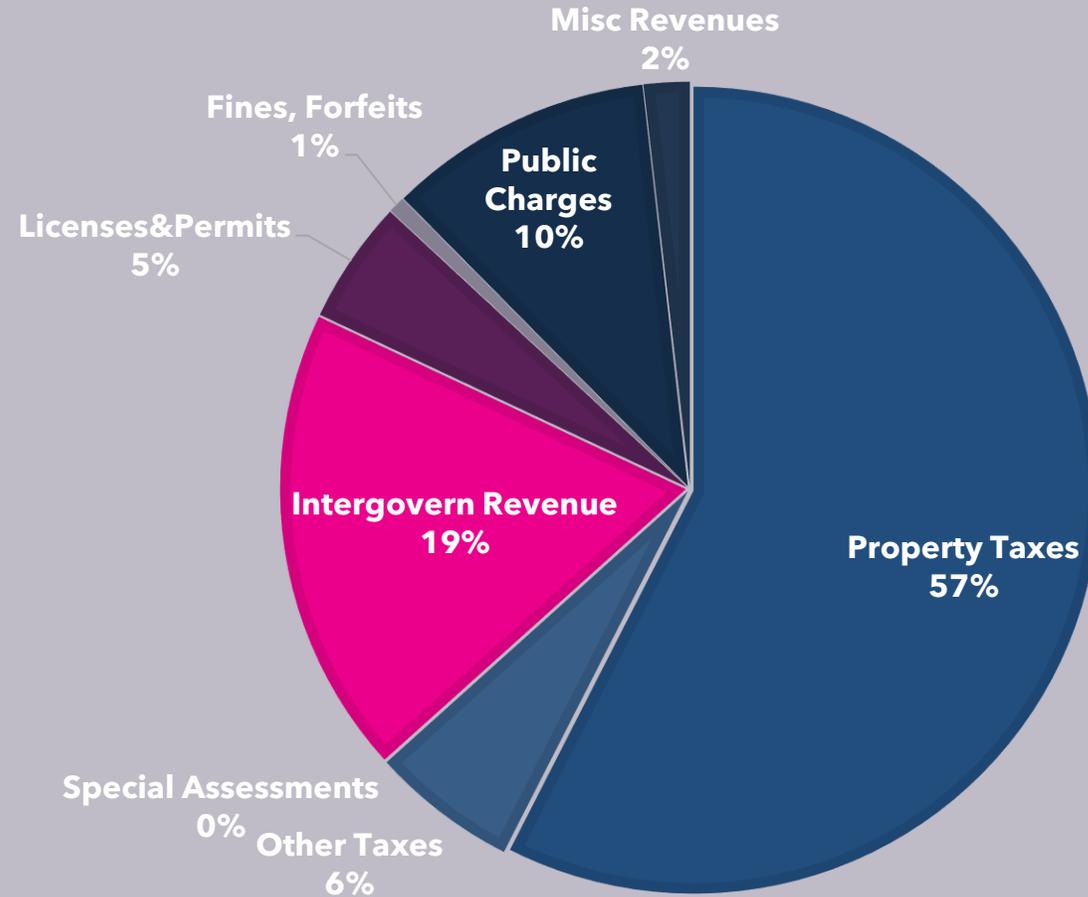


GENERAL FUND REVENUES

Description	2025 Original Budget	2026 Recommended Budget	Change (\$)	Change (%)
<i>Taxes</i>	\$ (14,144,838)	\$ (14,429,634)	\$ (284,796)	2.01%
<i>Special Assessments</i>	\$ -	\$ -	\$ -	0.00%
<i>Intergovern Revenue</i>	\$ (4,015,091)	\$ (4,261,658)	\$ (246,567)	6.14%
<i>Licenses&Permits</i>	\$ (923,280)	\$ (1,123,285)	\$ (200,005)	21.66%
<i>Fines, Forfeits</i>	\$ (155,500)	\$ (150,500)	\$ 5,000	-3.22%
<i>PublicChargeforSrvcs</i>	\$ (2,431,788)	\$ (2,415,988)	\$ 15,800	-0.65%
<i>Misc Revenues</i>	\$ (366,593)	\$ (407,698)	\$ (41,105)	11.21%
<i>Other Financing Sources</i>	\$ (30,000)	\$ -	\$ 30,000	-100.00%
TOTAL	\$ (22,067,090)	\$ (22,788,763)	\$ (721,673)	3.27%

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 \$1,633,556; up 2.7% over 2025
- County EMS Grant \$177,000
 - County provides dollars to municipalities as part of their EMS grant program
 - Committed for FY26 & FY27

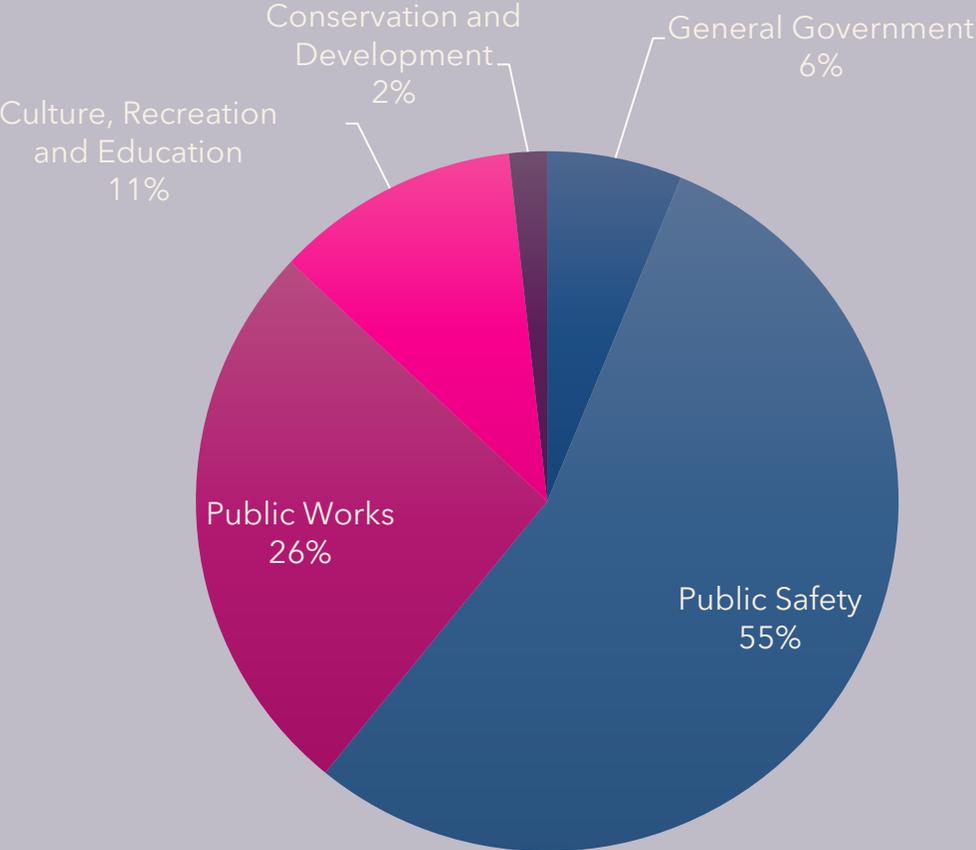
REVENUE OVERVIEW

- 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	\$ 7,013,125	\$ 89,336	1.29%
<i>Capital Expenses</i>	\$ 238,000	\$ 10,000	\$ (228,000)	-95.80%
Total Expenditures	\$ 22,067,090	\$ 22,788,763	\$ 721,673	3.27%

GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES

Description	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
<i>Non-Departmental</i>	\$ (32,912)	\$ 91,969	\$ 124,881	-379.44%
<i>Village Board</i>	\$ 136,853	\$ 198,344	\$ 61,491	44.93%
<i>Administrator's Office</i>	\$ 177,343	\$ 185,030	\$ 7,687	4.33%
<i>Information Technology</i>	\$ 242,264	\$ 226,170	\$ (16,094)	-6.64%
<i>Clerk's Office</i>	\$ 295,315	\$ 345,931	\$ 50,616	17.14%
<i>Treasurer's Office</i>	\$ 250,704	\$ 261,759	\$ 11,055	4.41%
<i>Assessor</i>	\$ 105,296	\$ 108,830	\$ 3,534	3.36%
<i>Police Administration</i>	\$ 2,994,434	\$ 3,176,379	\$ 181,945	6.08%
<i>Patrol</i>	\$ 3,601,954	\$ 3,613,410	\$ 11,456	0.32%
<i>Detective</i>	\$ 386,686	\$ 418,454	\$ 31,768	8.22%
<i>Emergency Government</i>	\$ 19,563	\$ 19,564	\$ 1	0.01%
<i>Fire Administration</i>	\$ 1,320,943	\$ 1,337,219	\$ 16,276	1.23%
<i>Fire Protection Services</i>	\$ 3,228,028	\$ 3,434,405	\$ 206,377	6.39%
<i>Engineering</i>	\$ 239,685	\$ 227,031	\$ (12,654)	-5.28%
<i>Highway</i>	\$ 3,330,116	\$ 3,201,329	\$ (128,787)	-3.87%
<i>Buildings & Grounds</i>	\$ 1,059,466	\$ 1,055,907	\$ (3,559)	-0.34%
<i>Parks</i>	\$ 1,013,288	\$ 987,061	\$ (26,227)	-2.59%
<i>Res Yard Waste</i>	\$ 459,316	\$ 474,917	\$ 15,601	3.40%
<i>Library</i>	\$ 1,039,379	\$ 1,080,203	\$ 40,824	3.93%
<i>Inspection and Permitting</i>	\$ 358,168	\$ 456,030	\$ 97,862	27.32%
<i>Planning and Zoning</i>	\$ 311,724	\$ 315,845	\$ 4,121	1.32%
<i>Municipal Development</i>	\$ 81,900	\$ 81,900	\$ -	0.00%
<i>Recreation</i>	\$ 1,323,151	\$ 1,364,235	\$ 41,084	3.11%
<i>Senior Center</i>	\$ 124,426	\$ 126,841	\$ 2,415	1.94%
TOTAL	\$ 22,067,090	\$ 22,788,763	\$ 721,673	3.27%

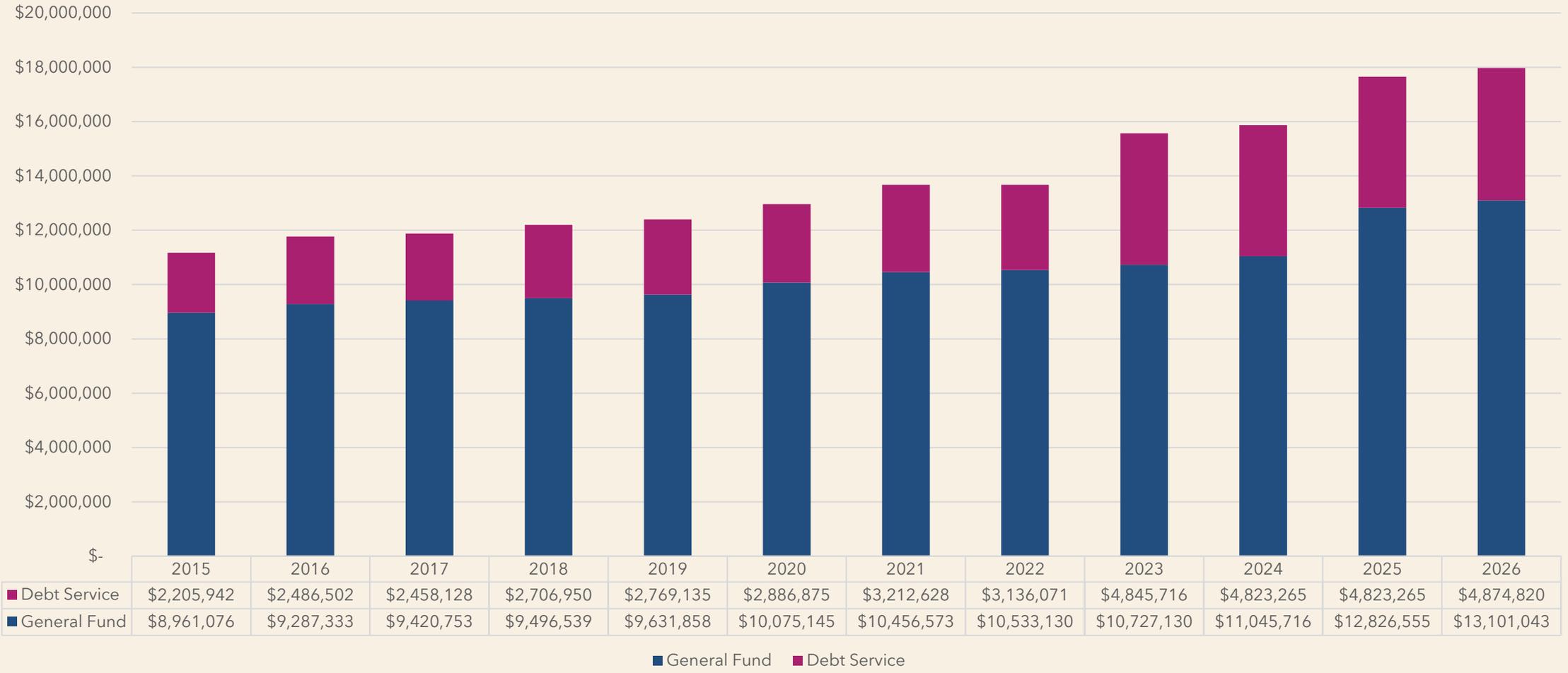
EXPENDITURE OVERVIEW

- 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
 - Non-Borrow Capital has been removed from the 2026 Recommended Budget
 - Included in 2026 Capital Budget
 - Analyzing different funding options and strategies

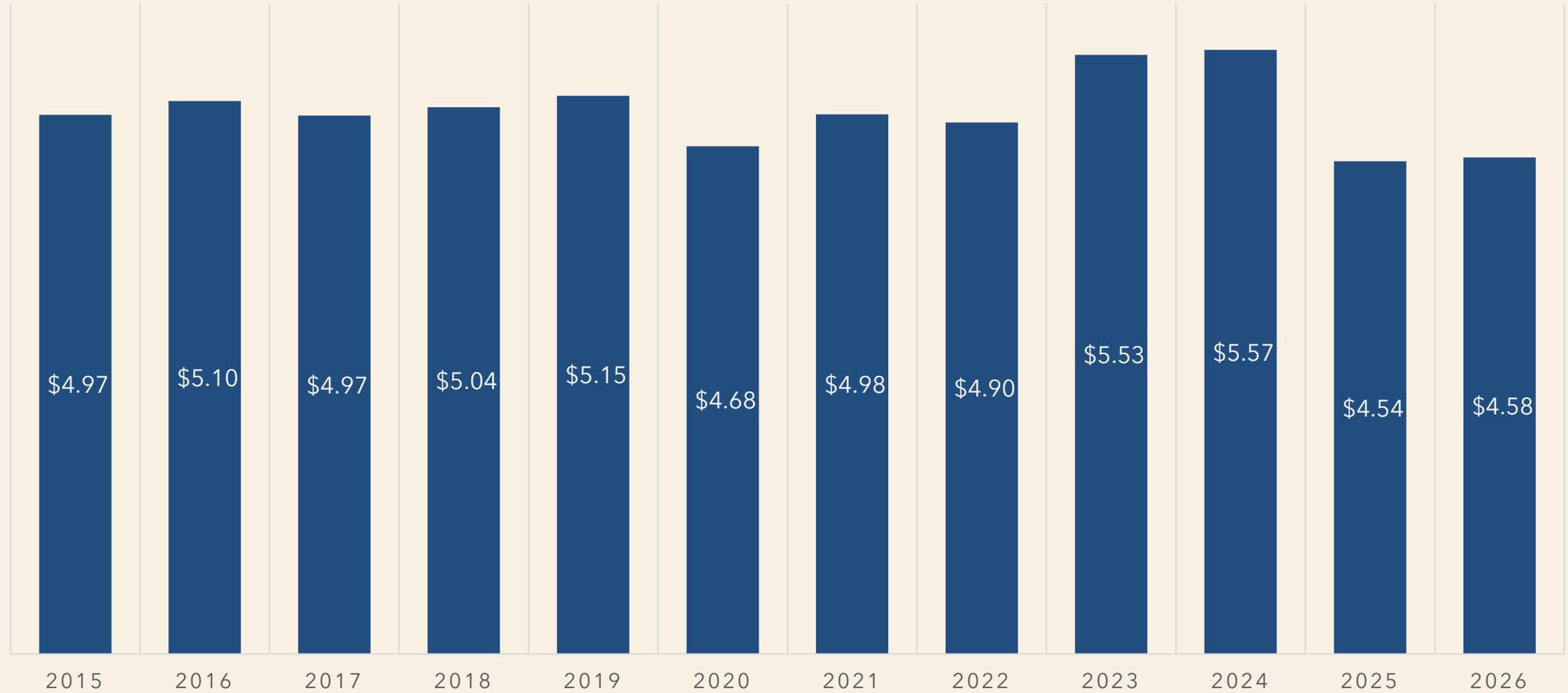
Village Property Tax Levy



*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	\$22,788,763	\$721,673	3.27%
<i>Tax Levy</i>	\$12,826,555	\$13,101,043	\$274,488	2.14%
<i>Other Revenues</i>	\$9,240,535	\$9,687,720	\$447,185	4.84%
<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

2025 CAPITAL PROJECTS OVERVIEW

Public Safety – \$9,763,600

- **Fire Station #2 Renovation:** \$6,100,000
- **Police Department (PD) Design:** \$3,000,000
- **Vehicles:** \$613,000
 - 5 cars (includes K9 setup): \$338,000
 - New Battalion Chief & Inspection vehicles: \$275,000
- **Equipment:**
 - 25 Rifle Lights: \$10,500
 - 25 Rifle Suppressors: \$25,000
 - 5 Rifles (5-year CIP): \$8,100
 - Drone: \$7,000

Department of Public Works (DPW) – \$3,571,400

- **Annual Road Program:** \$1,622,400
- **Major Projects:**
 - Patrol Truck: \$341,000
 - Pick-up Truck & Sidewalk Tractor: \$344,000
 - Maple Rd Bridge Repair: \$275,000
 - Mequon Rd Resurface Engineering: \$275,000
- **Other Items:**
 - GIS Upgrade: \$40,000
 - Street lighting fixture replacement: \$114,000
 - Kinderberg south path & drainage: \$54,000
 - Equipment & facility repairs: approx. \$500,000

Recreation & Library– \$138,000

- **Kinderberg Fence and Tennis:** \$55,500
- **Trail Improvements (Impact Fees):** \$50,000
- **Senior Center AV Upgrade:** \$22,500
- **Study Pods:** \$40,000 (\$10,000 Capital)

NEXT STEEPS

Option #1 - Committee of the Whole Meetings

The Village Board would meet as a Committee of the Whole to review each budget and vote on any changes.

The recommended dates for COW meetings are:

- Monday, September 29, 2025
- Tuesday, October 7, 2025
- Tuesday, October 14, 2025
- Wednesday, October 15, 2025

Option #2 - Standing Committees Review

Each Standing Committee and the Park & Recreation Commission would review the budgets of the departments they oversee at a committee meeting.

Committees would vote on recommended changes to departmental budgets, which would then be brought forward for consideration at one Committee of the Whole meeting.

**The General Government and Finance Committee has recommended Option 2 as the preferred approach for the 2026 budget review process.*

The background features a complex geometric composition. A diagonal line runs from the top-left corner towards the bottom-right. The area to the left of this line is divided into several sections: a dark purple triangle at the top-left containing a white circle; a blue square with concentric circles; a pink square with a white semi-circle; a pink square with a white diagonal line; a blue square with a white diagonal line; a grey square with a white diagonal line; and a pink square with a white diagonal line. The area to the right of the diagonal line is a solid blue background. The text 'THANK YOU' is centered in the blue area.

THANK YOU