Village of Elmwood

PUBLIC HEARING NOTICE

Please take notice that the Village of Elmwood will hold a public hearing.

For: **Proposed 2027 Village Budget**

- Purpose: To present the proposed 2027 Village Budget and receive public comments regarding the proposed revenues and expenditures.

Meeting Location: Village Hall; 323 W. Winter Avenue

Date and Time: Monday, November 9, 2026 at 6:30 PM

The Personnel and Finance Committee will receive comments from members of the public regarding the proposed 2027 budget during the public hearing. Individuals are requested to limit their public input to five (5) minutes per person.

The proposed 2027 budget is available for public inspection at the Village Clerk's Office during regular business hours.

A Personnel and Finance Committee Meeting will be held immediately following the public hearing.

1. **Call to Order**
   a) Roll Call
   b) Note Compliance with Open Meeting Law
   c) Open Personnel and Finance Meeting
2. **2027 Budget Recommendation**
   Discussion and recommendations regarding the proposed 2027 Village Budget, including departmental expenses, revenues and anticipated expenditures.
3. **Adjournment**

Notice prepared: October 26, 2026

PLEASE NOTE:

The Village of Elmwood does not discriminate on the basis of sex, race, national origin, ancestry, creed, pregnancy, religion, marital or parental status, sexual orientation, or physical, mental, emotional, or learning disability or handicap in its municipal programs or activities. Federal law prohibits discrimination in employment on the basis of age, race, color, national origin, sex, religion, or handicap. The Wisconsin Fair Employment Law also prohibits discrimination in employment on the basis of creed, marital status, ancestry, arrest record or conviction record, or sexual orientation. Individuals requiring the assistance of auxiliary aids or special accommodations because of a disability are asked to contact the Village Office at 715-639-3792 at least 24 hours prior to the event to arrange for appropriate accommodations.

Village of Elmwood | 2027 Budget

General Fund expenses	Printed baseline	2027 working budget
General Government	255,000.00	255,000.00
Public Works	185,000.00	185,000.00
Police	128,478.80	128,478.80
Other Public Safety	81,545.20	81,545.20
Culture, Recreation & Education	105,000.00	72,618.00
Conservation / Zoning	613.00	12,000.00
Health / human services	1,500.00	—
Contingency	15,000.00	10,000.00
Operating expenses	**772,137.00**	**744,642.00**
FNC principal	95,000.00	95,000.00
FNC interest	8,720.40	8,720.40
Total General Fund spending	**875,857.40**	**848,362.40**

General Fund revenues	Printed baseline	2027 working budget
Taxes	460,000.00	460,000.00
Intergovernmental	364,000.00	364,000.00
Licenses and permits	10,000.00	10,000.00
Fines and forfeits	1,000.00	1,000.00
Public charges for services	10,000.00	10,000.00
Miscellaneous	12,000.00	12,000.00
Other revenues	—	—
Special assessments	—	—
Total revenues	**857,000.00**	**857,000.00**
Surplus / (shortfall)	**(18,857.40)**	**8,637.60**

2027 Budget | General Government

Yellow cells = editable 2027 amounts. Handwritten proposals are for review and are not applied automatically.

Account number	Category	2025 actual / adjusted	2026 year-end estimate	2027 printed baseline	2027 editable amount
100-00-51110-110-000	Board pay		2,920.00	3,000.00	3,000.00
100-00-51110-130-000	Board benefits		223.38	383.00	383.00
100-00-51110-390-000	Board other	446.00	199.78	500.00	500.00
100-00-51310-210-001	Attorney: board/office	1,310.00	10,701.30	12,000.00	12,000.00
100-00-51310-210-002	Police legal	225.50	651.90	1,000.00	1,000.00
100-00-51310-210-003	Special Project legal		196.80	1,000.00	500.00
100-00-51410-110-000	President pay	720.00	200.00	800.00	800.00
100-00-51410-130-000	President benefits	55.08	15.30	62.00	62.00
100-00-51410-390-000	President other		237.26	250.00	250.00
100-00-51420-110-000	Clerk wages	33,101.23	41,634.20	45,990.19	45,990.19
100-00-51420-130-000	Clerk benefits	6,184.60	7,113.18	8,185.86	8,185.86
100-00-51420-320-000	Clerk publications	407.41	443.30	600.00	600.00
100-00-51420-390-000	Clerk expenses	6,778.71	6,229.84	7,000.00	7,000.00
100-00-51420-390-004	Phone	5,950.53	5,436.60	6,000.00	6,000.00
100-00-51420-390-006	Office supplies	8,361.33	4,682.27	5,000.00	5,000.00
100-00-51420-390-007	Software	3,216.02	1,064.86	1,500.00	1,500.00
100-00-51420-390-009	Training	2,784.00	3,155.38	3,500.00	3,500.00
100-00-51420-390-010	Travel	1,404.36	4,271.98	5,000.00	5,000.00
100-00-51440-110-000	Election pay	1,400.75	2,602.12	1,500.00	1,500.00
100-00-51440-390-000	Election expense	1,469.15	1,927.05	1,000.00	1,000.00
100-00-51440-390-009	Election training		118.24	500.00	100.00
100-00-51500-000-000	Financial administration	11,197.50	8,500.00	10,000.00	10,000.00
100-00-51510-210-000	Audit	38,771.25	29,000.00	35,000.00	32,000.00
100-00-51530-210-000	Assessor	7,000.00	3,500.00	3,500.00	3,500.00
100-00-51530-390-000	Other assessment	346.45	—	—	—

100-00-51610-110-000	Old fire hall wages	497.08	1,175.07	1,100.00	1,100.00
100-00-51610-130-000	Old fire hall benefits	77.75	205.12	210.00	210.00
100-00-51610-390-000	Old fire hall expenses	218.20	2,825.08	5,000.00	4,000.00
100-00-51610-390-005	Old fire hall other	375.28	324.68	400.00	400.00
100-00-51900-000-000	Other general government			—	—
100-00-51900-390-050	Miscellaneous 050		101.28	100.00	100.00
100-00-51900-390-060	Miscellaneous 060		145.57	150.00	150.00
100-00-51930-000-000	Insurance and bonds		78.00	100.00	100.00
100-00-51931-510-000	Property / liability	25,999.50	21,308.25	24,000.00	24,000.00
100-00-51932-510-000	Workers compensation	1,213.40		3,000.00	1,400.00
100-00-51934-510-000	Unemployment	612.80	459.60	2,000.00	2,000.00
100-00-51940-000-000	Employee event		632.40	1,000.00	700.00
100-00-51943-130-000	Central medical insuranc	45,344.04	46,941.53	58,715.75	58,715.75
100-00-51944-130-000	Paid leave	35,852.92	35,786.28	—	—
100-00-51947-130-000	Comp time	7,470.06	14,890.28	5,000.00	1,500.00
Unassigned	Election employer taxes			230.00	230.00
Allowance	Rounding / unallocated			723.20	—
					11,023.20
	TOTAL	**248,790.90**	**259,897.88**	**255,000.00**	**255,000.00**

2027 Budget | Public Works

Account number	Category	2025 actual / adjusted	2026 year-end estimate	2027 printed baseline	2027 editable amount
100-00-53230-110-000	Shop wages	13,564.92	7,914.37		
100-00-53230-130-000	Shop benefits	3,095.83	1,260.10		
100-00-53230-390-000	Shop expenses	3,625.28	1,953.61	2,500.00	2,000.00
100-00-53230-390-004	Shop phone	1,909.89	2,960.74	3,200.00	3,200.00
100-00-53230-390-005	Shop utilities	4,966.36	3,988.60	5,200.00	5,000.00
100-00-53230-390-006	Shop office supplies	599.41	688.22	800.00	800.00
100-00-53230-390-009	Shop other / training	940.09	547.04	3,000.00	1,000.00
100-00-53230-390-010	Shop other / travel	338.99	271.28	1,000.00	400.00
100-00-53230-390-011	Shop uniforms	3,992.37	3,516.89	4,000.00	4,000.00
100-00-53230-390-013	Shop other / repairs	249.78	1,453.27	1,500.00	1,500.00
100-00-53230-820-000	Shop outlay		237.11	—	—
100-00-53240-000-000	Machinery and equip	344.42	—	500.00	—
100-00-53240-110-000	Machinery wages	4,562.82	3,424.58		
100-00-53240-130-000	Machinery benefits	725.62	598.69		
100-00-53240-390-000	Machinery other	2,102.28	525.10	1,000.00	1,000.00
100-00-53240-390-012	Machinery fuel	4,942.87	6,648.68	7,500.00	7,500.00
100-00-53240-390-013	Machinery other / rep	196.31	978.82	2,500.00	1,000.00
100-00-53240-810-000	Machinery outlay		5,908.01		2,000.00
100-00-53270-390-000	Buildings and grounds		1,192.27	1,500.00	1,000.00
100-00-53300-000-000	Highway / street mai	850.00	630.00	1,000.00	1,000.00
100-00-53310-000-000	Street maintenance	230.87	—	500.00	500.00
100-00-53310-110-000	Street wages	5,610.03	6,028.01		
100-00-53310-130-000	Street benefits	899.78	1,002.76		
100-00-53310-390-000	Street other	15,034.69	8,619.16	6,000.00	6,000.00
100-00-53310-390-013	Street maintenance	5,247.78	1,366.98	7,500.00	7,500.00

100-00-53310-820-000	Street outlay	962.50	4,266.00		
100-00-53320-110-000	Snow wages	6,678.66	9,784.46		
100-00-53320-130-000	Snow benefits	1,043.71	1,644.00		
100-00-53320-390-006	Parking permits		229.70	500.00	—
100-00-53320-390-026	Salt and sand		3,073.86	2,000.00	2,000.00
100-00-53330-390-000	Traffic	84.26	101.54	250.00	100.00
100-00-53420-110-000	Lighting wages	112.49	946.76		
100-00-53420-130-000	Lighting benefits	17.41	159.38		
100-00-53420-220-000	Lighting utility	15,035.60	18,257.03	20,000.00	18,500.00
100-00-53420-390-000	Lighting expenses	203.11	23,807.68	7,000.00	7,000.00
100-00-53430-390-000	Sidewalk other		41.32	500.00	50.00
100-00-53430-390-013	Sidewalk repairs		4,116.00	—	—
100-00-53430-810-000	Sidewalk outlay		24,556.77	15,000.00	15,000.00
100-00-53440-110-000	Storm wages	1,640.41	1,513.02		
100-00-53440-130-000	Storm benefits	260.06	248.19		
100-00-53610-110-000	Sewage wages	4,260.00	1,356.00	1,396.68	1,396.68
100-00-53635-110-000	Recycling wages		788.80		
100-00-53635-130-000	Recycling benefits		123.95		
100-00-53635-390-000	Recycling expense	165.00	—	500.00	—
100-00-53700-390-000	Water service	1,938.85	—	2,000.00	—
Staffing pool	GF staff allocation			83,508.23	83,508.23
Allowance	Rounding / unallocated			3,145.09	12,045.09
	TOTAL	**106,432.45**	**156,728.75**	**185,000.00**	**185,000.00**

2027 Budget | Police

Account number	Category	2025 actual / adjusted	2026 year-end estimate	2027 printed baseline	2027 editable amount
100-00-52110-110-000	Wages	63,896.91	78,711.55	81,328.80	81,328.80
100-00-52110-130-000	Benefits	17,015.53	19,583.62	19,900.00	19,900.00
100-00-52110-390-000	Department expenses	2,250.88	964.55	1,000.00	1,000.00
100-00-52110-390-004	Phone	1,753.04	920.08	950.00	950.00
100-00-52110-390-006	Office supplies	2,944.25	1,074.68	1,100.00	1,100.00
100-00-52110-390-007	Software	3,565.24	4,449.18	4,500.00	4,500.00
100-00-52110-390-008	Equipment	1,562.14	3,323.76	15,350.00	15,350.00
100-00-52110-390-009	Training	75.00	338.90	350.00	350.00
100-00-52110-390-010	Travel	295.90	34.13	50.00	50.00
100-00-52110-390-011	Uniforms	1,795.86	132.43	150.00	150.00
100-00-52110-390-012	Fuel	1,687.30	2,200.38	2,300.00	2,300.00
100-00-52110-390-013	Repairs	2,784.06	257.54	500.00	500.00
100-00-52110-390-015	TIME	720.00	771.00	800.00	800.00
100-00-52110-390-016	UFO		159.48	200.00	200.00
	TOTAL	**100,346.11**	**112,921.28**	**128,478.80**	**128,478.80**

2027 Budget | Other Public Safety

Account number	Category	2025 actual / adjusted	2026 year-end estimate	2027 printed baseline	2027 editable amount
100-00-52200-000-000	Annual fire contract		30,195.00	30,195.00	30,195.00
100-00-52210-290-000	2% fire dues payout	10,298.08	3,530.20	3,530.20	3,530.20
100-00-52210-390-000	Resident fire bills		5,055.37	5,100.00	5,100.00
100-00-52310-290-000	Ambulance	92,127.16	34,760.00	34,760.00	34,760.00
100-00-52410-290-000	Building inspector	4,213.03	7,338.91	7,500.00	7,500.00
100-00-52500-390-000	Disaster	455.40	455.40	460.00	460.00
100-00-52210-290-000	Resident reimbursement credit				
Unassigned	Hydrant rental				
	TOTAL	**107,093.67**	**81,334.88**	**81,545.20**	**81,545.20**

2027 Budget | Culture Recreation

Account number	Category	2025 actual / adjusted	2026 year-end estimate	2027 editable amount
100-00-55110-130-000	Library benefits	1,005.67		
100-00-55110-390-000	Library other	56.91	384.07	330.00
100-00-55130-110-000	Auditorium wages	13,050.85	11,471.77	11,000.00
100-00-55130-130-000	Auditorium benefits	1,833.01	1,665.10	1,600.00
100-00-55130-390-000	Auditorium expenses	10,881.84	7,821.17	8,000.00
100-00-55130-390-005	Auditorium utilities	11,297.64	15,387.14	14,000.00
100-00-55130-390-013	Auditorium repairs	7,630.60	14,252.77	7,600.00
100-00-55130-810-000	Auditorium outlay		4,276.88	2,000.00
100-00-55140-390-000	Elevator	2,892.29	2,714.12	2,750.00
100-00-55210-110-000	Park wages	6,514.59	7,007.29	7,000.00
100-00-55210-130-000	Park benefits	1,065.22	1,186.12	1,100.00
100-00-55210-390-000	Park other	285.77	455.65	300.00
100-00-55210-390-005	Park utilities	1,496.26	1,743.78	1,500.00
100-00-55210-390-013	Park repairs	3,337.49	151.02	200.00
100-00-55210-810-000	Park outlay		440.51	300.00
100-00-55310-110-000	Celebrations wages	1,057.38	403.70	300.00
100-00-55310-130-000	Celebrations benefits	166.96	67.16	60.00
100-00-55310-390-000	Celebrations expense	1,721.72	2,278.73	2,000.00
100-00-55310-390-017	Celebrations other	8.32	23.99	—
100-00-55460-000-000	Bowling		64.08	60.00
100-00-55460-110-000	Bowling wages	6,840.60	5,043.44	6,100.00
100-00-55460-130-000	Bowling benefits	597.17	445.92	450.00
100-00-55460-390-000	Bowling expenses	21.78	167.23	160.00
100-00-55460-390-006	Bowling supplies	18.27	9.11	8.00
100-00-55460-390-021	Bowling machines	782.60		300.00
100-00-55460-390-023	Bowling other		502.87	500.00
Allowance	Unallocated section budget			5,000.00
	TOTAL	**72,562.94**	**77,963.62**	**72,618.00**

2027 Budget | Conservation

Account number	Category	2025 actual / adjusted	2026 year-end estimate	2027 editable amount
100-00-56400-390-000	Zoning	400.00	261.89	12,000.00
	TOTAL	**400.00**	**261.89**	**12,000.00**

* Zoning Ordinance Review / Legal Advice

Other funds and budget notes

Item	Fund / treatment	2027 amount	Status
100-00-56960-390-000 / TID	Separate from General Fund	27,387.00	Printed budget amount
Sewer plant updates	Sewer fund; outside GF	20,000.00	Deferred until spring; review available funds
USDA debt	Utility allocation to confirm	158,566.00	Excluded from General Fund summary

TID historical amounts: 2025 $25,969.69; 2026 estimated $27,596.93.

Resident fire bills: village pays the bill and receives reimbursement; unpaid November bills go on property taxes.

Assistant coverage: village covers assistant and spouse; children are shared 50/50. Dollar adjustment pending.

Public Works staffing is pooled: do not add account allocations without reducing the pool.

2025 blanks mean no posting shown / not provided. Historical account totals may include timing differences.