

COMMITTEE OF THE WHOLE MEETING AGENDA
TUESDAY, NOVEMBER 7, 2023, 7:00 PM
BERLIN COMMON COUNCIL CHAMBERS
Zoom Meeting ID: 893 1930 8907 Password: 123456

1. Roll Call
2. Virtual Attendees Seated (if necessary)
3. General Public Comments. Registration card required (located at podium in Council Chambers).
4. Approval of Minutes. RECOMMENDATION: Approve the minutes from the October 10, 2023 Committee of the Whole meeting.
5. Nativity Scene. RECOMMENDATION: Discussion with further discussion in closed session.
6. GL Account Creation for "Save the Pool" Funds. RECOMMENDATION: Recommend to Common Council to create an assigned GL Account to hold any funds donated to "Save the Pool."
7. Recycling Fee Options. RECOMMENDATION: Listen to staff presentation with discussion and action as appropriate.
8. 2024 Budget Final Discussion. RECOMMENDATION: Listen to staff presentation with discussion as appropriate.
9. Liquor License Information Request Update. RECOMMENDATION: Listen to staff presentation.
10. EMS Contract and Program Update. RECOMMENDATION: Listen to staff presentation.
11. Cemetery Board Purchase of Truck and Kiosk RECOMMENDATION: Recommend to Common Council to approve purchase of Cemetery Truck and Kiosk.
12. Cemetery Rules Update. RECOMMENDATION: Recommend to Common Council the Cemetery Rules & Regulations Update.
13. If necessary, motion to convene into closed session pursuant to Wis Stat §19.85(1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session (*PD Union Wages*) and pursuant to (g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved (*Nativity Scene*).
14. Reconvene into open session and action as appropriate from closed session discussion.
15. Adjourn.

Note: In adherence to the City of Berlin Public Meeting Participation Policy, public participation will be allowed under each agenda item at the discretion of the presiding officer, with the exception of the Consent Agenda. Attendees must register their intention to participate on either a general comments section or a specific agenda item prior to the meeting by filling out a Registration Card, which can be obtained from the Internet, City Clerk's office or in the City Hall Council Chambers at the podium. Registration Cards should be turned in prior to the meeting to either the presiding officer or City Clerk.

CITY OF BERLIN COMMITTEE OF THE WHOLE MEETING MINUTES
TUESDAY, October 3, 2023 7:00 PM

Mayor Bruessel called the Committee of the Whole meeting to order at 7:00 p.m. Present: Ald Boeck, Burgess, Durtschi, Nigbor and Stobbe. Absent: Dretske. Staff present: Sara Rutkowski, Scott Zabel, and Midge Seaman. Rebecca Bays joined virtually.

Burgess made a motion to seat Dretske who was attending virtually. Stobbe seconded and the vote carried on a voice vote.

No Public Comments or Attendees.

Durtschi made a motion to approve the minutes from the September 5, 2023 Committee of the Whole Meeting. Boeck seconded the motion which passed on a voice vote.

First up on the Agenda was the Fire Station Generator additional APRA funds request. Zabel explained the Generator which was approved previously is now discontinued. He shopped for a replacement generator and found no equal size replacement. The next size up requires more funding. Stobbe made a motion to recommend to Council to approve up to \$35,000.00 of ARPA Funds to for the fire station Generator. Nigbor seconded the motion. Motion was approved on a voice vote.

Next on the Agenda was the TID Affordable Housing Program. Rutkowski included the form in the packet for Committee members to consider. Committee members requested a couple minor changes to the document. Burgess made a motion to Recommend to Common Council to approve the program with the changes as discussed. Nigbor seconded the motion which passed on a voice vote.

#7 on the Agenda was Fee Schedule & Municipal Forfeiture Bond Schedule. The oversight of Fees on the Fee Schedule pertaining to Ordinance 46-172 were discussed. Dretske entered the meeting at 7:17 pm. Burgess moved to seat Dretske and Nigbor seconded it. Motion passed on a voice vote. The next fee discussed was a change to the Senior Center rental fee. Bays discussed raising the fee when rentals resume due to being at the very bottom of the scale for rentals in the surrounding areas. Discussion ensued. Stobbe made a motion to recommend to Council to accept the changes to the fee schedule as discussed. Durtschi seconded the motion which carried on a voice vote.

The Save the Pool Committee expenditure request from the Save the Pool donation fund was next on the agenda. Durtschi made a recommendation to Common Council to approve the expenditure of \$192.00 for a website for Save the Pool. Nigbor seconded the motion which passed on a voice vote.

The last item on the agenda was 2024 Budget Discussions. Several items were presented by Rutkowski and Zabel. Committee Members shared their opinions freely and asked good questions to get a clear understanding of several of the items to consider. No Action was taken at this time.

Burgess made the motion to adjourn at 8:28pm, with a second by Nigbor. Motion carried via voice vote.

Midge Seaman, Deputy Clerk

To: Committee of the Whole

From: Sara Rutkowski

RE: Recycling Fee Charges

Date: November 07, 2023

Council has asked staff to research what other municipalities are doing for recycling charges. Additional paperwork attached includes a League of Wisconsin Municipalities publication, as well as two applicable state statutes.

I have attached a table on the following page for more information as to what other municipalities do.

Final Note: If Council would like to pursue charging a Recycling Fee, we would need to draft an ordinance allowing it, and a resolution to set the rate each year.

Municipality	Program	Fee	Frequency
Onalaska	Biweekly curbside pickup for all single family residences and 2-4 unit dwellings	\$8.77 in 2022	quarterly with sewer and storm water charges
Beaver Dam	Each residential dwelling for a single-family homeowner and each unit of a duplex, triplex or four-plex can anticipate a quarterly charge	\$45.50 in 2023	quarterly on utility bill
Chippewa Falls	Recycling charges cover the cost of providing curbside recycling services to single family to four-plex homes. Charges for tri-plex and four-plex homes are billed directly to the property owner unless the property is individually metered	\$4.82/ unit as of 2021	monthly billed directly
Dodgeville	Weekly service	\$11.00 / unit	monthly utility bill
Ellsworth	Weekly service	\$25.50 / unit	quarterly fees
Fountain City	Biweekly curbside pickup for all single family residences and 2-4 unit dwellings	\$3 / unit monthly	charged monthly, but billed quarterly
Hartford	For all single family homes, duplexes, and triplexes located within the corporate limits	\$7.35/ unit monthly	monthly on utility bill
Kaukauna	Weekly service	\$5/unit monthly	monthly on utility bill
Madison	All Madison properties who receive recycling collection from the City of Madison will receive this special charge. Properties that do not receive recycling collection from the City of Madison do not receive the Resource Recovery Special Charge.	\$4.08/unit	monthly on utility bill
Medford	Each residential unit within the City of Medford is assessed a monthly fee for solid waste collection and residential recycling.	\$4.35 / unit and \$4.15 / unit 62+	monthly
Superior	all single family homes and residential apartments with 4 units or less are eligible for recycling service under the City contract.	\$7.75 / unit	monthly

resource recovery special charge



Charging or Increasing Recycling Fees Does Not Impact a Community's Levy Limit

Curt Witynski, J.D., Deputy Executive Director, League of Wisconsin Municipalities

As the market for most recycled material is drying up and prices have plummeted, many municipalities are struggling to fund recycling programs. What options do municipalities have to pay for the cost of recycling, which is mandated by state law, when recycling programs are unable to recover as much of the cost from the sale of recyclables as in the past? Municipalities across the state are dealing with this question. The City of Waukesha, for example, was recently informed by the county that its share of revenue from the county's sale of recycled materials may drop by \$300,000 next year.

Levy limits make it difficult for communities to turn to the property tax to fill the budget hole caused by reduced earnings from the sale of recyclables. However, one option municipalities may want to consider, which would not affect

a community's allowable levy, is charging or increasing an existing fee for collecting recyclables. Wisconsin municipalities have broad authority under Wis. Stat. sec. 66.0627 to charge for services like recycling. The state's recycling law clearly contemplates municipalities and other responsible units may charge for recycling services and many communities do. See, for example, Wis. Stat. sec. 287.093 (Recycling Fee Liens).

While it is true that 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 tax levy), the municipality must reduce its levy limit by the amount of revenue from the new fee or fee increase. 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 Wis. Stat. sec. 66.0602(2m)(b), to not include recycling.¹ 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.

Taxation 1058

About the Author:

Curt Witynski, J.D., Deputy Executive Director, manages the League's lobbying program, representing the League before the Legislature, the governor's office, and state agencies. Before becoming Deputy Executive Director, Curt served as the League's Legal Counsel for eight years. Contact Curt at witynski@lwm-info.org

1. See DOR's Levy Limit Fact Sheet providing guidance on implementation of Wis. Stat. sec. 66.0602(2m)(b), which explicitly states that "garbage collection" does not include recycling. <https://www.revenue.wi.gov/DOR%20Publications/LevyLimitFactSheet2013.pdf>



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limits of the city, county, village or town where regularly employed.

(2) All wage and disability payments, pension and worker's compensation claims, damage to equipment and clothing, and medical expense arising under sub. (1), shall be paid by the city, county, village or town regularly employing the officer. Upon making the payment the city, county, village or town shall be reimbursed by the state, county or other political subdivision whose officer or agent commanded the services out of which the payments arose.

History: 1975 c. 147 s. 54; 1999 a. 150 s. 367; Stats. 1999 s. 66.0513.

The use of the phrase "required by command" in sub. (1) plainly does not mean that officers who volunteer to go to another city, county, village, or town are excluded from worker's compensation and other benefits. A governmental body obligated to reimburse another for worker's compensation payments under this section is obligated under worker's compensation law for purposes of worker's compensation insurance coverage. *Milwaukee County v. Juneau County*, 2004 WI App 23, 269 Wis. 2d 730, 676 N.W.2d 513, 02–2880.

66.0515 Receipts for fees. Every officer or employee upon receiving fees shall, if requested to do so by the person paying the fees, deliver to that person a receipt for the fees, specifying for which account each portion of the fees respectively accrued.

History: 1991 a. 316; 1999 a. 150 s. 270; Stats. 1999 s. 66.0515.

66.0517 Weed commissioner. (1) **DEFINITION.** In this section, "noxious weeds" has the meaning given in s. 66.0407 (1) (b).

(2) **APPOINTMENT.** (a) *Town, village and city weed commissioner.* The chairperson of each town, the president of each village and the mayor of each city may appoint one or more commissioners of noxious weeds on or before May 15 in each year. A weed commissioner shall take the official oath and the oath shall be filed in the office of the town, village or city clerk. A weed commissioner shall hold office for one year and until a successor has qualified or the town chairperson, village president or mayor determines not to appoint a weed commissioner. If more than one commissioner is appointed, the town, village or city shall be divided into districts by the officer making the appointment and each commissioner shall be assigned to a different district. The town chairperson, village president or mayor may appoint a resident of any district to serve as weed commissioner in any other district of the same town, village or city.

(b) *County weed commissioner.* A county may by resolution adopted by its county board provide for the appointment of a county weed commissioner and determine the duties, term and compensation for the county weed commissioner. When a weed commissioner has been appointed under this paragraph and has qualified, the commissioner has the powers and duties of a weed commissioner described in this section. Each town chairperson, village president or mayor may appoint one or more deputy weed commissioners, who shall work in cooperation with the county weed commissioner in the district assigned by the appointing officer.

(3) **POWERS, DUTIES AND COMPENSATION.** (a) *Destruction of noxious weeds.* A weed commissioner shall investigate the existence of noxious weeds in his or her district. If a person in a district neglects to destroy noxious weeds as required under s. 66.0407 (3), the weed commissioner shall destroy, or have destroyed, the noxious weeds in the most economical manner. A weed commissioner may enter upon any lands that are not exempt under s. 66.0407 (5) and cut or otherwise destroy noxious weeds without being liable to an action for trespass or any other action for damages resulting from the entry and destruction, if reasonable care is exercised.

(b) *Compensation of weed commissioner.* 1. Except as provided in sub. (2) (b), a weed commissioner shall receive compensation for the destruction of noxious weeds as determined by the town board, village board, or city council upon presenting to the proper treasurer the account for noxious weed destruction, verified by oath and approved by the appointing officer. The account shall specify by separate items the amount chargeable to each piece of land, describing the land, and shall, after being paid by the

treasurer, be filed with the town, village, or city clerk. The clerk shall enter the amount chargeable to each tract of land in the next tax roll in a column headed "For the Destruction of Weeds", as a tax on the lands upon which the weeds were destroyed. The tax shall be collected under ch. 74, except in case of lands which are exempt from taxation, railroad lands, or other lands for which taxes are not collected under ch. 74. A delinquent tax may be collected as is a delinquent real property tax under chs. 74 and 75 or as is a delinquent personal property tax under ch. 74. In case of railroad lands or other lands for which taxes are not collected under ch. 74, the amount chargeable against these lands shall be certified by the town, village, or city clerk to the secretary of administration who shall add the amount designated to the sum due from the company owning, occupying, or controlling the lands specified. The secretary of administration shall collect the amount chargeable as prescribed in subch. I of ch. 76 and return the amount collected to the town, city, or village from which the certification was received.

2. For the performance of duties other than the destruction of noxious weeds, a weed commissioner shall receive compensation to be determined by the town board, village board or city council.

History: 1999 a. 150; 2003 a. 33.

66.0518 Defined benefit pension plans. A local governmental unit, as defined in s. 66.0131 (1) (a), may not establish a defined benefit pension plan for its employees unless the plan requires the employees to pay half of all actuarially required contributions for funding benefits under the plan and prohibits the local governmental unit from paying on behalf of an employee any of the employee's share of the actuarially required contributions.

History: 2011 a. 10.

SUBCHAPTER VI

FINANCE; REVENUES

66.0601 Appropriations. (1) **PROHIBITED APPROPRIATIONS.**

(a) *Bonus to state institution.* No appropriation or bonus, except a donation, may be made by a town, village, or city, nor municipal liability created nor tax levied, as a consideration or inducement to the state to locate any public educational, charitable, reformatory, or penal institution.

(b) *Payments for abortions restricted.* No city, village, town, long-term care district under s. 46.2895 or agency or subdivision of a city, village or town may authorize funds for or pay to a physician or surgeon or a hospital, clinic or other medical facility for the performance of an abortion except those permitted under and which are performed in accordance with s. 20.927.

(c) *Payments for abortion-related activity restricted.* No city, village, town, long-term care district under s. 46.2895 or agency or subdivision of a city, village or town may authorize payment of funds for a grant, subsidy or other funding involving a pregnancy program, project or service if s. 20.9275 (2) applies to the pregnancy program, project or service.

(2) **CELEBRATION OF HOLIDAYS.** A town, county, school board, or school district may appropriate money for the purpose of initiating or participating in appropriate celebrations of any legal holiday listed in s. 995.20.

History: 1999 a. 65 s. 14; 1999 a. 150 ss. 89, 90, 92, 94, 165 to 167; 2001 a. 30; 2005 a. 155; 2007 a. 20.

66.0602 Local levy limits. (1) **DEFINITIONS.** In this section:

(a) "Debt service" includes debt service on debt issued or reissued to fund or refund outstanding municipal or county obligations, interest on outstanding municipal or county obligations, and related issuance costs and redemption premiums.

(ak) "Joint emergency medical services district" means a joint emergency medical services district organized by any combination of 2 or more cities, villages, or towns under s. 66.0301 (2).

(am) “Joint fire department” means a joint fire department organized under s. 61.65 (2) (a) 3. or 62.13 (1m), or a joint fire department organized by any combination of 2 or more cities, villages, or towns under s. 66.0301 (2).

NOTE: Par. (am) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(am) “Joint fire department” means a joint fire department organized under s. 61.65 (2) (a) 3. or 62.13 (2m), or a joint fire department organized by any combination of 2 or more cities, villages, or towns under s. 66.0301 (2).

(au) “Municipality” means a city, village, or town.

(b) “Penalized excess” means the levy, in an amount that is at least \$500 over the limit under sub. (2) for the political subdivision, not including any amount that is excepted from the limit under subs. (3), (4), and (5).

(c) “Political subdivision” means a city, village, town, or county.

(cm) “Tax incremental base” has the meaning given in s. 66.1105 (2) (j).

(d) “Valuation factor” means a percentage equal to the greater of either the percentage change in the political subdivision’s January 1 equalized value due to new construction less improvements removed between the previous year and the current or 0 percent. For a tax incremental district created after December 31, 2024, the valuation factor includes 90 percent of the equalized value increase due to new construction that is located in a tax incremental district, but does not include any improvements removed in a tax incremental district.

(e) “Value increment” has the meaning given in s. 66.1105 (2) (m).

(2) **LEVY LIMIT.** (a) Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision’s valuation factor. Except as provided in par. (b), the base amount in any year, to which the limit under this section applies, shall be the actual levy for the immediately preceding year. In determining its levy in any year, a city, village, or town shall subtract any tax increment that is calculated under s. 59.57 (3) (a), 60.85 (1) (L), or 66.1105 (2) (i). The base amount in any year, to which the limit under this section applies, may not include any amount to which sub. (3) (e) 8. applies.

(b) For purposes of par. (a), in 2018, and in each year thereafter, the base amount to which the limit under this section applies is the actual levy for the immediately preceding year, plus the amount of the payments under ss. 79.096 and 79.0965, and the levy limit is the base amount multiplied by the valuation factor, minus the amount of the payments under ss. 79.096 and 79.0965, except that the adjustments for payments received under s. 79.096 or 79.0965 do not apply to payments received under s. 79.096 (3) or 79.0965 (3) for a tax incremental district that has been terminated.

(2m) **NEGATIVE ADJUSTMENT.** (a) If a political subdivision’s levy for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision and interest on outstanding obligations of the political subdivision, on debt originally issued before July 1, 2005, is less in the current year than it was in the previous year, the political subdivision shall reduce its levy limit in the current year by an amount equal to the amount that its levy was reduced as described in this subsection.

(b) 1. In this paragraph, “covered service” means garbage collection, fire protection, snow plowing, street sweeping, or storm water management, except that garbage collection may not be a covered service for any political subdivision that owned and operated a landfill on January 1, 2013. With regard to fire protection, “covered service” does not include the production, storage, transmission, sale and delivery, or furnishing of water for public fire protection purposes.

2. Except as provided in subd. 4., if a political subdivision receives revenues that are designated to pay for a covered service that was funded in 2013 by the levy of the political subdivision,

the political subdivision shall reduce its levy limit in the current year by an amount equal to the estimated amount of fee revenue collected for providing the covered service, less any previous reductions made under this subdivision, not to exceed the amount funded in 2013 by the levy of the political subdivision.

3. Except as provided in subd. 4., if a political subdivision receives payments in lieu of taxes that are designated to pay for a covered service that was funded in 2013 by the levy of the political subdivision, the political subdivision shall reduce its levy limit in the current year by the estimated amount of payments in lieu of taxes received by the political subdivision to pay for the covered service, less any previous reductions made under this subdivision, not to exceed the amount funded in 2013 by the levy of the political subdivision.

4. The requirement under subd. 2. or 3. does not apply if the governing body of the political subdivision adopts a resolution that the levy limit should not be reduced and if the resolution is approved in a referendum. The procedure under sub. (4) applies to a referendum under this subdivision, except that the resolution and referendum question need not specify an amount of increase in the levy limit or the length of time for which the levy limit increase will apply.

(3) **EXCEPTIONS.** (a) If a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service, as determined by the department of revenue. The levy increase limit adjustment under this paragraph applies only if the transferor and transferee file a notice of service transfer with the department of revenue.

NOTE: Par. (a) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(a) If a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service, as determined by the department of revenue.

(b) If a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased to reflect the cost of that service, as determined by the department of revenue. The levy increase limit adjustment under this paragraph applies only if the transferor and transferee file a notice of service transfer with the department of revenue.

NOTE: Par. (b) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(b) If a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased to reflect the cost of that service, as determined by the department of revenue.

(c) If a city or village annexes territory from a town, the city’s or village’s levy increase limit otherwise applicable under this section is increased in the current year by an amount equal to the town levy on the annexed territory in the preceding year and the levy increase limit otherwise applicable under this section in the current year for the town from which the territory is annexed is decreased by that same amount, as determined by the department of revenue.

(d) 1. If the amount of debt service for a political subdivision in the preceding year is less than the amount of debt service needed in the current year, as a result of the political subdivision adopting a resolution before July 1, 2005, authorizing the issuance of debt, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased by

(b) Revenue bonds issued by a local professional football stadium district created under subch. IV of ch. 229 are subject to the provisions in ss. 229.829 to 229.834.

(c) Revenue bonds issued by a local cultural arts district created under subch. V of ch. 229 are subject to the provisions in ss. 229.849 to 229.853.

History: 1973 c. 172; 1979 c. 268; 1981 c. 282; 1983 a. 24; 1983 a. 207 ss. 9 to 21, 93 (1), (3); 1987 a. 197; 1991 a. 316; 1993 a. 263; 1995 a. 56, 216, 225, 378; 1997 a. 35; 1999 a. 65; 1999 a. 150 ss. 175, 177; Stats. 1999 s. 66.0621; 1999 a. 167 ss. 33 to 36; 1999 a. 186 s. 45; 2001 a. 30, 105; 2005 a. 148; 2011 a. 239; 2017 a. 58.

A village has power to own and operate a home for the aged, finance the same under ss. 66.066 and 66.067 [now this section], and lease the facility to a nonprofit corporation, but probably could not lease to a profit corporation, for operation. 62 Atty. Gen. 226.

Wisconsin Municipal Debt Finance: An Outlook for the Eighties. Schilling, Griggs, & Ebert. 63 MLR 539 (1980).

66.0623 Refunding village, town, sanitary, and inland lake district bonds. A village, town, town sanitary district established under s. 60.71 (1), or public inland lake protection and rehabilitation district established under ch. 33 that has undertaken to construct a combined sewer and water system and issued revenue bonds payable from the combined revenues of the system and that is unable to provide sufficient funds to complete the construction of the system and to meet maturing principal of the revenue bonds, may, with the consent of all of the holders of noncallable bonds, refund all or any part of its outstanding indebtedness, including revenue bonds, by issuing term bonds maturing in not more than 20 years, payable solely from the revenues of the combined sewer and water system and redeemable at par on any interest payment date. The bonds may be issued as provided in s. 66.0621 (4) and shall pledge income from hydrant rentals and all sewer and water charges and may contain any covenants authorized by law, except if bonds are issued under this section to refund floating indebtedness, the bonds are subject to the prior lien and claim of all bonds issued to refund revenue bonds issued prior to the refunding.

History: 1999 a. 150 s. 231; Stats. 1999 s. 66.0623; 2001 a. 30.

66.0625 Joint issuance of mass transit bonding. (1) In this section:

(a) “Political subdivision” means a county, city, village or town.

(b) “Public transit body” means any transit or transportation commission or authority and public corporation established by law or by interstate compact to provide mass transportation services and facilities.

(2) In addition to the provisions of any other statutes specifically authorizing cooperation between political subdivisions or public transit bodies, unless those statutes specifically exclude action under this section, any political subdivision or public transit body may, for mass transit purposes, issue bonds or, with any other political subdivision or public transit body, jointly issue bonds.

History: 1991 a. 282; 1999 a. 150 s. 604; Stats. 1999 s. 66.0625.

66.0626 Special assessments or charges for contaminated well or wastewater system loans. (1) In this section:

(a) “Contaminated private water supply” has the meaning provided in s. 281.75 (1) (b).

(b) “Failing private on-site wastewater treatment system” has the meaning provided in s. 145.01 (4m).

(c) “Political subdivision” means a city, village, town, or county.

(d) “Private on-site wastewater treatment system” has the meaning provided in s. 145.01 (12).

(e) “Private water supply” has the meaning provided in s. 281.75 (1) (f).

(f) “Well subject to abandonment” has the meaning provided in s. 281.75 (1) (i).

(2) A political subdivision or its designee may, with the agreement of the owner of the private water supply, well, or wastewater treatment system, remediate a contaminated private water supply, fill and seal a well subject to abandonment, or rehabilitate, replace, or abandon a failing private on-site wastewater treatment system, that is located in the political subdivision, or may make a loan at or below the market interest rate, as defined in s. 281.59 (1) (b), including an interest-free loan, to the owner of a contaminated private water supply, a well subject to abandonment, or a failing private on-site wastewater treatment system, that is located in the political subdivision, for those purposes. If a political subdivision takes any of the actions under this subsection, the political subdivision may, as a special charge under s. 66.0627 or special assessment under s. 66.0703, recover the costs of the remediation, the filling and sealing, or the rehabilitation, replacement, or abandonment, or collect the loan repayment. Notwithstanding s. 66.0627 (4), a special charge imposed under this subsection may be collected in installments and may be included in the current or next tax roll for collection and settlement under ch. 74 even if the special charge is not delinquent.

History: 2017 a. 69; 2021 a. 238.

66.0627 Special charges for current services and certain loan repayments. (1) In this section:

(ad) “Brownfield revitalization project” means any of the following actions when taken upon premises that are located on, or that constitute, brownfields, as defined in s. 238.13 (1) (a):

1. Site assessment.
2. Remediation.
3. Lead or asbestos abatement.
4. Demolition.
5. Standard site preparation actions not included in subds. 1. to 4.

(am) “Energy efficiency or reliability improvement” means an improvement to a premises that reduces the usage of energy, or increases the efficiency or reliability of energy usage, at the premises, including energy storage or backup power generation improvements or improvements that facilitate participation in a microgrid.

(ao) “EV infrastructure improvement” means an improvement to a premises to provide facilities for charging vehicles that are fully or partially powered by electricity.

(b) “Political subdivision” means a city, village, town, or county.

(bk) “Renewable resource application” means any of the following:

1. An improvement to a premises that allows for the production of energy through the incorporation of solar thermal electric or photovoltaic energy.
2. An improvement to a premises that allows for the small scale derivation of electricity from a renewable resource listed under s. 196.378 (1) (h).
3. A manure digestion or other biomass system that produces natural gas.

(bm) “Resiliency improvement” means an improvement to a premises intended to increase resiliency or improve the durability of infrastructure, including an improvement intended to improve storm and wind durability or wind resistance or to assist in fire suppression or mitigation of damage from flooding.

(c) “Service” includes snow and ice removal, weed elimination, street sprinkling, oiling and tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, recycling, storm water management, including construction of storm water management facilities, tree care, removal and disposition of dead animals under s. 60.23 (20), loan repayment under s. 70.57 (4) (b), soil conservation work under s. 92.115, and snow removal under s. 86.105.

(cg) “Storm water control measure” means an improvement to a premises that uses structural or nonstructural measures, practices, techniques, or devices designed to mitigate the negative impacts of storm water runoff or other surface runoff to the premises, including an infiltration system, wet detention pond, constructed wetland, grassed swale, or vegetative roofing system. “Storm water control measure” does not include a rain barrel or cistern designed for temporary storage of precipitation.

(d) “Water efficiency improvement” means an improvement to a premises that reduces the usage of water, or increases the efficiency of water usage, at the premises.

(2) Except as provided in sub. (5), the governing body of a city, village or town may impose a special charge against real property for current services rendered by allocating all or part of the cost of the service to the property served. The authority under this section is in addition to any other method provided by law.

(3) (a) Except as provided in par. (b), the governing body of the city, village or town may determine the manner of providing notice of a special charge.

(b) Before a special charge for street tarring or the repair of sidewalks, curbs or gutters may be imposed, a public hearing shall be held by the governing body on whether the service in question will be funded in whole or in part by a special charge. Any interested person may testify at the hearing. Notice of the hearing shall be by class 1 notice under ch. 985, published at least 20 days before the hearing. A copy of the notice shall be mailed at least 10 days before the hearing to each interested person whose address is known or can be ascertained with reasonable diligence. The notice under this paragraph shall state the date, time and location of the hearing, the subject matter of the hearing and that any interested person may testify.

(4) A special charge is not payable in installments. If a special charge is not paid within the time determined by the governing body, the special charge is delinquent. A delinquent special charge becomes a lien on the property against which it is imposed as of the date of delinquency. The delinquent special charge shall be included in the current or next tax roll for collection and settlement under ch. 74.

(5) Except with respect to storm water management, including construction of storm water management facilities, no special charge may be imposed under this section to collect arrearages owed a municipal public utility.

(6) If a special charge imposed under this section is held invalid because this section is found unconstitutional, the governing body may reassess the special charge under any applicable law.

(7) Notwithstanding sub. (2), no political subdivision may enact an ordinance, or enforce an existing ordinance, that imposes a fee on the owner or occupant of property for a call for assistance that is made by the owner or occupant requesting law enforcement services that relate to any of the following:

(a) Domestic abuse, as defined in s. 813.12 (1) (am).

(b) Sexual assault, as described under ss. 940.225, 948.02, and 948.025.

(c) Stalking, as described in s. 940.32.

(8) (a) 1. Except as provided in subd. 2., a political subdivision may make a loan, or enter into an agreement regarding loan repayments to a 3rd party for owner–arranged or lessee–arranged financing, to an owner or lessee of a premises that is a residential property containing at least 5 dwelling units or a nonresidential property and that is located in the political subdivision for a brownfield revitalization project or for the financing or refinancing of a project for making, installing, operating, or maintaining any of the following with regard to the premises:

- a. An energy efficiency or reliability improvement.
- b. A water efficiency improvement.
- c. A renewable resource application.
- d. An EV infrastructure improvement.

e. A resiliency improvement.

f. A storm water control measure.

2. A political subdivision may not make a loan or enter into an agreement under subd. 1. for the financing or refinancing of a project for making, installing, operating, or maintaining a resiliency improvement for a premises to which a floodplain zoning ordinance applies unless all of the following apply:

a. If the premises is a nonconforming building, as defined in s. 87.30 (1d) (a) 1., the building would be permanently repaired, reconstructed, or improved so as to comply with all applicable requirements of the floodplain zoning ordinance for the area of the floodplain that it occupies after completion of the resiliency improvement.

b. If the political subdivision participates in the National Flood Insurance Program, the owner or lessee of the premises agrees to maintain any flood insurance policy required under the program for the premises.

(ag) 1. Subject to subd. 2., a political subdivision may make a loan, or enter into an agreement regarding loan repayments to a 3rd party for owner–arranged financing, to an owner of a premises located in the political subdivision for the purpose of replacing customer–side water service lines, as defined in s. 196.372 (1) (a), containing lead.

2. If a political subdivision makes a loan under subd. 1., the political subdivision shall require each owner of a premises located in the political subdivision that is serviced by a customer–side water service line, as defined in s. 196.372 (1) (a), containing lead to replace that customer–side water service line.

(am) If a political subdivision makes a loan or enters into an agreement under par. (a) 1. or (ag), the political subdivision may collect the amounts due under the loan or agreement as a special charge under this section. Notwithstanding sub. (4), a special charge imposed under this paragraph may be collected in installments and may be included in the current or next tax roll for collection and settlement under ch. 74 even if the special charge is not delinquent. If a political subdivision makes a loan, or enters into an agreement regarding loan repayments to a 3rd party, the repayment period may not exceed 30 years.

(b) A political subdivision that imposes a special charge under par. (am) may permit special charge installments to be collected by a 3rd party that has provided financing for the project under par. (a) 1. and may require that the 3rd party inform the political subdivision if a special charge installment is delinquent.

(c) An installment payment authorized under par. (am) that is delinquent becomes a lien on the property that benefits from the project under par. (a) 1. or (ag) as of the date of delinquency. A lien under this paragraph runs with the land and has the same priority as a special assessment lien.

(cm) 1. If an installment payment authorized under par. (am) is delinquent, a lien under par. (c) may be enforced by foreclosure under s. 75.521.

2. The governing body of a county may assign the county’s right to take judgment with respect to any parcel that is subject to subd. 1. to a 3rd party that is party to a loan repayment agreement under par. (a) 1. or (ag). An assignment under this subdivision shall be in accordance with s. 75.106, except that s. 75.106 (1) and (2) (d), (e), and (f) do not apply.

(d) A political subdivision that, under par. (a) 1., makes a loan to, or enters an agreement with, an owner or lessee for a project under par. (a) 1. shall require the owner or lessee to do all of the following:

1. For an energy efficiency or reliability improvement or water efficiency improvement, obtain a 3rd–party assessment of the baseline water or energy use of the owner or lessee’s property and an assessment of the expected monetary savings due to the improvement or, for a renewable resource application, obtain an assessment of the renewable energy production of the application and the expected monetary benefit to be generated by the application. This subdivision does not apply to a loan or agreement for

a brownfield revitalization project, a customer-side water service line replacement, an EV infrastructure improvement, a resiliency improvement, or a storm water control measure.

2. After the project under par. (a) 1. is complete, provide a verification that the project was properly made, installed, or maintained or, for a loan or agreement solely for the operation of a project, that at the time the loan is made or the agreement entered into the project was in proper operational condition.

(f) A political subdivision shall require that the owner or lessee obtain the written consent of all holders of a mortgage of record on the premises as a condition of making a loan or entering into an agreement under par. (a) 1.

History: 1999 a. 150; 2007 a. 4, 184; 2009 a. 11, 272; 2011 a. 138; 2017 a. 70, 137; 2017 a. 364 s. 49; 2021 a. 175.

A special assessment against a church was not barred by s. 70.11 (4). *Grace Episcopal Church v. City of Madison*, 129 Wis. 2d 331, 385 N.W.2d 200 (Ct. App. 1986).

A city may impose special charges for delinquent electric bills due a municipal utility. *Laskaris v. City of Wisconsin Dells, Inc.*, 131 Wis. 2d 525, 389 N.W.2d 67 (Ct. App. 1986).

The cost of service to a property under this section does not include the cost of legal services incurred by the municipality in defending against challenges to the removal of materials from a ditch under s. 88.90. *State ex rel. Robinson v. Town of Bristol*, 2003 WI App 97, 264 Wis. 2d 318, 667 N.W.2d 14, 02-1427.

The examples given in sub. (1) are not meant to limit its application in any way, but merely to highlight possible uses. The special charge need only provide a service, not a benefit, to the property owner. Under s. 74.01 (4), a special charge is a charge against real property to compensate for all or part of the costs to a public body of providing services to the property. *Rusk v. City of Milwaukee*, 2007 WI App 7, 298 Wis. 2d 407, 727 N.W.2d 358, 05-2630.

State property is not subject to assessment of special charges under s. 66.60 (16) [now this section]. 69 Att’y. Gen. 269.

66.0628 Fees imposed by a political subdivision. (1) In this section:

(a) “Political subdivision” means a city, village, town, or county.

(b) “Reasonable relationship” means that the cost charged by a political subdivision for a service provided to a person may not exceed the political subdivision’s reasonable direct costs that are associated with any activity undertaken by the political subdivision that is related to the fee.

(2) Any fee that is imposed by a political subdivision shall bear a reasonable relationship to the service for which the fee is imposed.

(2m) A political subdivision may not impose a fee or charge related to the political subdivision enforcing an ordinance related to noxious weeds, electronic waste, or other building or property maintenance standards unless the political subdivision first notifies the person against whom the fee or charge is to be imposed that the fee or charge may be imposed. If the notice relates to a building that is not owner-occupied, the notice shall be provided to the owner by 1st class mail or electronic mail. If the owner of a property provides an electronic mail address to a political subdivision, the political subdivision may not impose a fee or charge related to the political subdivision enforcing an ordinance related to noxious weeds, electronic waste, or other building or property maintenance standards at that property unless the political subdivision first notifies the owner of the property using the electronic mail address provided. This subsection does not apply to a fee or charge related to the clearing of snow or ice from a sidewalk or to an ordinance violation that creates an immediate danger to public health, safety, or welfare.

(3) If a political subdivision enters into a contract to purchase engineering, legal, or other professional services from another person and the political subdivision passes along the cost for such professional services to another person under a separate contract between the political subdivision and that person, the rate charged that other person for the professional services may not exceed the rate customarily paid for similar services by the political subdivision.

(4) (a) Any person aggrieved by a fee imposed by a political subdivision because the person does not believe that the fee bears a reasonable relationship to the service for which the fee is imposed may appeal the reasonableness of the fee to the tax

appeals commission by filing a petition with the commission within 90 days after the fee is due and payable. The commission’s decision may be reviewed under s. 73.015. For appeals brought under this subsection, the filing fee required under s. 73.01 (5) (a) does not apply.

(b) With regard to an appeal filed with the tax appeals commission under par. (a), the political subdivision shall bear the burden of proof to establish that a reasonable relationship exists between the fee imposed and the services for which the fee is imposed.

History: 2003 a. 134; 2007 a. 44; 2013 a. 20; 2013 a. 173 s. 33; 2017 a. 243, 317.

SUBCHAPTER VII

SPECIAL ASSESSMENTS

66.0701 Special assessments by local ordinance.

(1) Except as provided in s. 66.0721, in addition to other methods provided by law, the governing body of a town, village or 2nd, 3rd or 4th class city may, by ordinance, provide that the cost of installing or constructing any public work or improvement shall be charged in whole or in part to the property benefited, and make an assessment against the property benefited in the manner that the governing body determines. The special assessment is a lien against the property from the date of the levy.

(2) Every ordinance under this section shall contain provisions for reasonable notice and hearing. Any person against whose land a special assessment is levied under the ordinance may appeal in the manner prescribed in s. 66.0703 (12) within 40 days of the date of the final determination of the governing body.

History: 1983 a. 532; 1989 a. 322; 1999 a. 150 s. 544; Stats. 1999 s. 66.0701.

An ordinance under this section may use police power as the basis for a special assessment. *Mowers v. City of St. Francis*, 108 Wis. 2d 630, 323 N.W.2d 157 (Ct. App. 1982).

66.0703 Special assessments, generally. (1) (a) Except as provided in s. 66.0721, as a complete alternative to all other methods provided by law, any city, town or village may, by resolution of its governing body, levy and collect special assessments upon property in a limited and determinable area for special benefits conferred upon the property by any municipal work or improvement; and may provide for the payment of all or any part of the cost of the work or improvement out of the proceeds of the special assessments.

(b) The amount assessed against any property for any work or improvement which does not represent an exercise of the police power may not exceed the value of the benefits accruing to the property. If an assessment represents an exercise of the police power, the assessment shall be upon a reasonable basis as determined by the governing body of the city, town or village.

(c) If any property that is benefited is by law exempt from assessment, the assessment shall be computed and shall be paid by the city, town or village.

(2) The cost of any work or improvement to be paid in whole or in part by special assessment on property may include the direct and indirect cost, the resulting damages, the interest on bonds or notes issued in anticipation of the collection of the assessments, a reasonable charge for the services of the administrative staff of the city, town or village and the cost of any architectural, engineering and legal services, and any other item of direct or indirect cost that may reasonably be attributed to the proposed work or improvement. The amount to be assessed against all property for the proposed work or improvement shall be apportioned among the individual parcels in the manner designated by the governing body.

(3) A parcel of land against which a special assessment has been levied for the sanitary sewer or water main laid in one of the streets that the parcel abuts is entitled to a deduction or exemption that the governing body determines to be reasonable and just under the circumstances of each case, when a special assessment is levied for the sanitary sewer or water main laid in the other street

CITY OF BERLIN
Budget: 2024 GF Revenue Budget

11/03/23 2:03 PM

Page 1

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget
R 10-41-11000 General Property Taxes	\$2,107,312.00	\$0.00	\$2,173,170.00
R 10-41-11100 Omitted Property Taxes	\$0.00	\$0.00	\$0.00
R 10-41-14000 Mobile Home Parking Permit Fee	\$150.00	\$37.56	\$40.00
R 10-41-21000 Hotel/Motel Tax	\$6,000.00	\$13,085.72	\$10,000.00
R 10-41-32200 In Lieu of Taxes Pmnts	\$0.00	\$0.00	\$0.00
R 10-41-80000 Interest on Taxes	\$500.00	\$109.26	\$500.00
R 10-41-90004 Other Taxes-Refund/Chgbaks	\$0.00	\$0.00	\$0.00
R 10-41-90008 Other Taxes- Ag Use Conversion	\$0.00	\$0.00	\$0.00
DIVISION 41 Taxes	\$2,113,962.00	\$13,232.54	\$2,183,710.00
R 10-42-10000 SA-Water Mains & Laterals	\$0.00	\$0.00	\$0.00
R 10-42-20000 SA-Sanitary Sewers & Laterals	\$0.00	\$0.00	\$0.00
R 10-42-30000 SA-Street Construction	\$0.00	\$0.00	\$0.00
R 10-42-31001 SA-Sidewalks & Driveways	\$0.00	\$0.00	\$0.00
R 10-42-31100 SA-Curb & Gutter	\$0.00	\$0.00	\$0.00
DIVISION 42 Special Assessments	\$0.00	\$0.00	\$0.00
R 10-43-21100 DOJ Reimb for Police Training	\$1,920.00	\$0.00	\$1,920.00
R 10-43-21102 DOJ Reimb/Police Vests	\$1,200.00	\$0.00	\$1,200.00
R 10-43-21104 PD Click-it-or-Ticket - DOT	\$0.00	\$0.00	\$0.00
R 10-43-21200 Federal-Fire Grants	\$0.00	\$0.00	\$0.00
R 10-43-22100 CDBG-capital grant-PW	\$0.00	\$0.00	\$0.00
R 10-43-22700 Federal Taxi Grant	\$11,605.00	\$167,622.24	\$134,955.00
R 10-43-27100 Federal Housing/Econ Dev CDBG	\$0.00	\$0.00	\$0.00
R 10-43-30001 Other Federal Grants	\$0.00	\$12,080.25	\$0.00
R 10-43-30005 Federal FEMA Reimbursement	\$0.00	\$0.00	\$0.00
R 10-43-41000 Shared Revenue from State	\$1,682,052.73	\$252,307.91	\$2,064,600.00
R 10-43-41001 Shared Revenue: Utility Aid	\$40,434.89	\$6,065.23	\$38,267.95
R 10-43-41010 State Personal Property Aid	\$16,183.30	\$16,183.30	\$16,183.30
R 10-43-41500 Exp Restraint Revenue	\$39,453.80	\$39,453.80	\$19,174.72
R 10-43-42001 Fire Insurance from State	\$13,700.00	\$17,750.30	\$13,700.00
R 10-43-43000 Exempt Computer Aid	\$14,671.93	\$14,671.93	\$14,671.00
R 10-43-52300 State Aid-Crime Prevention	\$0.00	\$0.00	\$0.00
R 10-43-52800 Hazmat Grant - State	\$0.00	\$0.00	\$0.00
R 10-43-52901 Ambulance-Act 102 Funds	\$12,000.00	\$0.00	\$0.00
R 10-43-52902 Ambulance Service Grants	\$0.00	\$0.00	\$0.00
R 10-43-52903 State DNR Fire Grant	\$0.00	\$0.00	\$0.00
R 10-43-53100 State Transportation Aids	\$249,318.36	\$220,452.77	\$224,386.52
R 10-43-53300 State Aid/Connecting Streets	\$37,970.28	\$28,477.71	\$46,141.62
R 10-43-53700 State Taxi Grant	\$77,366.00	\$11,155.00	\$44,619.00
R 10-43-54500 State Recycling Grant	\$25,000.00	\$24,598.00	\$25,000.00
R 10-43-57100 State Grant Culture & Rec	\$0.00	\$0.00	\$0.00
R 10-43-61000 State Aid for Municipal Serv	\$1,900.00	\$2,144.03	\$1,900.00
R 10-43-62000 DNR Aid in Lieu of Taxes	\$83.00	\$410.27	\$410.27
R 10-43-68000 Other State Grants	\$0.00	\$0.00	\$0.00
R 10-43-69000 State Aid-Misc Projects	\$0.00	\$500.00	\$0.00
R 10-43-69001 Payback from WDF	\$4,392.00	\$0.00	\$4,392.00
R 10-43-69003 State FEMA Reimbursement	\$0.00	\$0.00	\$0.00
R 10-43-69004 State Personal Property Aid	\$0.00	\$0.00	\$0.00
R 10-43-69005 State Aid Video Svc Prv Fee	\$13,643.65	\$13,643.65	\$13,643.65
R 10-43-79001 Senior Center Nutrition Grant	\$27,524.00	\$16,939.11	\$23,832.00
R 10-43-79002 Senior Transportation Grant	\$28,383.00	\$26,505.00	\$29,807.00
R 10-43-79003 Senior Citizen Transportation	\$5,000.00	\$3,482.00	\$5,000.00
R 10-43-79004 Command Trk Exp Reimb	\$4,000.00	\$0.00	\$4,000.00
R 10-43-79005 Other Local Government Grants	\$0.00	\$0.00	\$0.00
R 10-43-79006 Library Aid from Counties	\$120,022.00	\$109,082.00	\$113,981.00

Budget: 2024 GF Revenue Budget

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget
DIVISION 43 Intergovernmental Revenues	\$2,427,823.94	\$983,524.50	\$2,841,785.03
R 10-44-11001 Liquor & Malt Beverage License	\$8,000.00	\$8,661.24	\$8,000.00
R 10-44-11002 Operators License - Bartender	\$2,000.00	\$875.00	\$1,500.00
R 10-44-11003 Business or Occupation License	\$0.00	\$100.00	\$0.00
R 10-44-11004 Street Use/Prvlg/Picnic Licens	\$500.00	\$410.00	\$500.00
R 10-44-11005 Amusement Device License	\$800.00	\$980.00	\$800.00
R 10-44-11006 Cigarette License	\$175.00	\$250.00	\$250.00
R 10-44-11010 Cable TV Franchise Fee	\$27,600.00	\$20,902.23	\$27,600.00
R 10-44-20001 Non-Business Licenses	\$1,000.00	\$382.13	\$500.00
R 10-44-30002 Building Insp Issued Permits	\$35,000.00	\$27,473.46	\$30,000.00
R 10-44-30003 Misc Inspection Permits	\$0.00	\$0.00	\$0.00
R 10-44-30004 Weights & Measures Permits	\$5,842.00	\$350.00	\$5,842.00
R 10-44-30006 Trench/Temp Constr Permits	\$1,500.00	\$825.00	\$1,000.00
R 10-44-90100 PD Bow & Arrow Discharge	\$0.00	\$0.00	\$0.00
R 10-44-90200 Landlord Rental Registration	\$0.00	\$0.00	\$0.00
R 10-44-90300 Winter Parking Permits	\$1,500.00	\$475.00	\$0.00
DIVISION 44 Licenses and Permits	\$83,917.00	\$61,684.06	\$75,992.00
R 10-45-10001 Circuit Court Fines & Forfeit	\$2,500.00	\$2,639.27	\$2,500.00
R 10-45-10002 Parking Violations	\$10,000.00	\$8,790.00	\$10,000.00
R 10-45-10003 Abandoned Vehicles	\$0.00	\$0.00	\$0.00
R 10-45-10004 Animal Pound Fees	\$250.00	\$0.00	\$0.00
R 10-45-10005 Dog License Late Charge	\$300.00	\$465.00	\$350.00
R 10-45-10008 Municipal Court Fines & Forf	\$55,000.00	\$39,920.82	\$50,000.00
DIVISION 45 Fines, Forfeitures & Penalties	\$68,050.00	\$51,815.09	\$62,850.00
R 10-46-10006 General Government	\$4,000.00	\$5,205.18	\$4,000.00
R 10-46-11008 License Publication Fees	\$0.00	\$13.13	\$0.00
R 10-46-12000 False Alarm Fees	\$1,500.00	\$650.00	\$1,000.00
R 10-46-12100 Alarm Connection Fees	\$0.00	\$0.00	\$0.00
R 10-46-21001 Police Dept Fingerprinting	\$200.00	\$130.00	\$200.00
R 10-46-21002 Police Warrant Processing Fee	\$200.00	\$0.00	\$0.00
R 10-46-21003 Police Dept L&F Prop Mgmt Sys	\$0.00	\$0.00	\$0.00
R 10-46-21004 Police Dept Paper Services	\$500.00	\$245.00	\$500.00
R 10-46-21005 Police Dept Witness Fees	\$50.00	\$19.52	\$0.00
R 10-46-21006 Police Photocopies	\$700.00	\$664.18	\$700.00
R 10-46-21101 Restitution Payments	\$2,000.00	\$12,216.60	\$2,000.00
R 10-46-21103 Restitution-Northam	\$0.00	\$0.00	\$0.00
R 10-46-22002 Fire Fees	\$1,500.00	\$615.00	\$1,500.00
R 10-46-23000 Ambulance Fees	\$0.00	\$0.00	\$0.00
R 10-46-23001 Ambulance Holding Acct	\$0.00	\$0.00	\$0.00
R 10-46-29000 School Patrol Services	\$3,700.00	\$1,085.27	\$2,000.00
R 10-46-31002 Snow Removal Contracts	\$8,000.00	\$2,416.44	\$8,000.00
R 10-46-31003 Snow Removal - Ordin Violation	\$500.00	\$625.00	\$500.00
R 10-46-31500 PW Fees-Non Street-Related	\$3,000.00	\$3,932.56	\$3,500.00
R 10-46-40000 Hearing Fees and Maps	\$2,000.00	\$400.00	\$2,000.00
R 10-46-44000 Weed Control	\$2,500.00	\$937.50	\$2,000.00
R 10-46-44001 Stump Removal & Trees	\$3,000.00	\$2,938.49	\$3,000.00
R 10-46-54000 Cemetery	\$32,000.00	\$24,040.00	\$30,000.00
R 10-46-71000 Library Fines	\$5,000.00	\$2,116.61	\$3,500.00
R 10-46-72000 Parks & Playgrounds	\$7,000.00	\$6,725.00	\$7,000.00
R 10-46-72001 Concession Stand	\$25,000.00	\$36,606.23	\$25,000.00
R 10-46-72002 Campground Fees	\$20,000.00	\$26,430.21	\$22,500.00
R 10-46-72003 Ball Field Usage Fees	\$600.00	\$350.00	\$500.00
R 10-46-72004 Swimming Pool Outdoor	\$45,000.00	\$22,295.85	\$40,000.00
R 10-46-72005 Rec Ticket Sales Proceeds	\$0.00	\$0.00	\$0.00

Budget: 2024 GF Revenue Budget

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget
R 10-46-72006 Recreation Fees	\$4,000.00	\$1,455.85	\$0.00
R 10-46-72007 Park Shelter Rental Deposit	\$0.00	\$100.00	\$0.00
R 10-46-72008 Swimming Pool Indoor	\$2,000.00	\$821.00	\$0.00
R 10-46-72009 Swimming Pool Classes	\$250.00	\$225.00	\$250.00
R 10-46-84000 Raze Order Reimbursements	\$0.00	\$0.00	\$0.00
DIVISION 46 Public Charges for Services	\$174,200.00	\$153,259.62	\$159,650.00
R 10-47-32100 Student Resource Officer SRO	\$60,000.00	\$29,385.09	\$60,000.00
R 10-47-32300 Fire Protections Services	\$90,000.00	\$138,112.16	\$90,000.00
R 10-47-32301 Fire Ins Tax from Townships	\$11,000.00	\$5,132.95	\$10,000.00
R 10-47-32400 Ambulance Services to Towns	\$35,619.00	\$0.00	\$0.00
R 10-47-32500 Health Ins Reimb GL Cnty	\$3,000.00	\$0.00	\$3,000.00
R 10-47-40001 Charge to Util - Admin Service	\$11,802.00	\$0.00	\$46,016.00
R 10-47-40002 Charg to Util - Rent	\$9,000.00	\$0.00	\$9,000.00
R 10-47-40003 Copying Charges to Depts	\$250.00	\$0.00	\$200.00
DIVISION 47 Intergov t Charges for Service	\$220,671.00	\$172,630.20	\$218,216.00
R 10-48-11007 Interest on Temp Investments	\$30,000.00	\$22,366.65	\$30,000.00
R 10-48-11011 Int on Senior Center Loan	\$0.00	\$0.00	\$0.00
R 10-48-11013 Interest on Advances	\$10,000.00	\$0.00	\$0.00
R 10-48-13001 Interest on Special Assessment	\$1,000.00	\$2,239.61	\$1,500.00
R 10-48-13002 Interest on Special Charges	\$200.00	\$0.00	\$0.00
R 10-48-22500 Land Rent	\$9,500.00	\$5,597.20	\$6,000.00
R 10-48-22501 Library Rent	\$6,700.00	\$4,466.56	\$7,000.00
R 10-48-22502 Senior Center Rent	\$500.00	\$0.00	\$200.00
R 10-48-22503 Senior Center Rental Deposits	\$0.00	\$0.00	\$0.00
R 10-48-30100 Property Sales-Law Enforcement	\$0.00	\$155.00	\$0.00
R 10-48-30200 Property Sales-Fire&Ambulance	\$0.00	\$0.00	\$0.00
R 10-48-30300 Property Sales-Highway	\$0.00	\$15,125.00	\$0.00
R 10-48-30400 Property Sales-Garbage Equip	\$0.00	\$0.00	\$0.00
R 10-48-30500 Property Sales-Solid Waste Eq	\$0.00	\$0.00	\$0.00
R 10-48-30600 Property Sales-Recycling Eq	\$0.00	\$0.00	\$0.00
R 10-48-30700 Property Sales-Recycling Mat	\$0.00	\$0.00	\$0.00
R 10-48-30900 Property Sales-Oth Eq & Prop	\$0.00	\$0.00	\$0.00
R 10-48-30910 Property Sales/LoanRepayment	\$0.00	\$23,746.75	\$0.00
R 10-48-42010 Insurance Recovery PD Equip	\$0.00	\$0.00	\$0.00
R 10-48-44010 Insurance Recovery Oth Eq/Prop	\$0.00	\$0.00	\$0.00
R 10-48-50000 Donations To Senior Center	\$0.00	\$0.00	\$0.00
R 10-48-50001 Donations to Police Dept	\$0.00	\$1,020.00	\$0.00
R 10-48-50002 Donations to Fire Dept	\$3,000.00	\$7,725.00	\$0.00
R 10-48-50003 Donations to Ambulance	\$0.00	\$0.00	\$0.00
R 10-48-50004 Donations to Parks	\$0.00	\$0.00	\$0.00
R 10-48-50005 Donations to Emerg Management	\$0.00	\$0.00	\$0.00
R 10-48-50006 Donations to Radar	\$4,000.00	\$0.00	\$4,000.00
R 10-48-50007 Donations to Recreation Dept	\$0.00	\$0.00	\$0.00
R 10-48-50008 Donations to Swimming Pool	\$0.00	\$506.97	\$0.00
R 10-48-50009 Donations to Newsletters	\$0.00	\$0.00	\$0.00
R 10-48-50011 Donation to Serv Org Signs	\$0.00	\$0.00	\$0.00
R 10-48-50013 Donation to Fireworks	\$0.00	\$0.00	\$0.00
R 10-48-50015 Donation-Riverbank Improvments	\$0.00	\$0.00	\$0.00
R 10-48-50017 Donations to Public Works	\$0.00	\$0.00	\$0.00
R 10-48-90000 Loan Proceeds	\$0.00	\$0.00	\$0.00
R 10-48-90001 Health Ins from Employees	\$7,000.00	\$6,895.85	\$16,200.00
R 10-48-90003 BCDC Position Reimbursement	\$12,918.00	\$6,635.67	\$23,563.00
R 10-48-90006 Other Income	\$0.00	\$0.00	\$0.00
R 10-48-90009 CHN Ambulance Reimbursement	\$0.00	\$0.00	\$0.00

CITY OF BERLIN
Budget: 2024 GF Revenue Budget

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget
DIVISION 48 Miscellaneous Revenue	\$84,818.00	\$96,480.26	\$88,463.00
R 10-49-10010 Proceeds from Borrowing	\$0.00	\$0.00	\$0.00
R 10-49-10012 Bond Premium	\$0.00	\$0.00	\$0.00
R 10-49-20010 Tfr from F15	\$0.00	\$0.00	\$0.00
R 10-49-20015 TFR from Internal Service Fund	\$0.00	\$0.00	\$0.00
R 10-49-21300 Transfer from Utility Fund	\$190,000.00	\$0.00	\$190,000.00
DIVISION 49 Other Financing Sources	\$190,000.00	\$0.00	\$190,000.00
	\$5,363,441.94	\$1,532,626.27	\$5,820,666.03

CITY OF BERLIN
2024 GF Expenditure Budget

11/03/23 2:01 PM

Page 1

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget	Nxt Yr Budget Diff
E 10-51-10000-110 Salaries	\$18,000.00	\$15,046.24	\$18,000.00	\$0.00
E 10-51-10000-321 Dues	\$1,647.16	\$0.00	\$1,904.32	\$257.16
E 10-51-10000-330 Conferences and Training	\$1,000.00	\$0.00	\$1,000.00	\$0.00
E 10-51-10000-340 Operating Supplies	\$200.00	\$68.00	\$200.00	\$0.00
E 10-51-10000-390 Miscellaneous	\$1,000.00	\$806.50	\$1,000.00	\$0.00
E 10-51-10000-501 SOCIAL SECURITY	\$1,116.00	\$930.00	\$1,116.00	\$0.00
E 10-51-10000-502 MEDICARE SS	\$261.00	\$217.80	\$261.00	\$0.00
E 10-51-10000-510 Insurance Premiums	\$500.00	\$0.00	\$650.00	\$150.00
E 10-51-10000-650 WRF 600	\$0.00	\$0.00	\$0.00	\$0.00
E 10-51-10000-790 Grants & Contributions	\$2,000.00	\$0.00	\$0.00	-\$2,000.00
ACCT 10000 Council, Commissions & Comm	\$25,724.16	\$17,068.54	\$24,131.32	-\$1,592.84
E 10-51-30000-110 Salaries	\$101,112.00	\$95,529.95	\$103,810.00	\$2,698.00
E 10-51-30000-330 Conferences and Training	\$750.00	\$1,223.37	\$1,200.00	\$450.00
E 10-51-30000-340 Operating Supplies	\$5,215.00	\$6,604.79	\$5,375.00	\$160.00
ACCT 30000 City Attorney	\$107,077.00	\$103,358.11	\$110,385.00	\$3,308.00
E 10-51-31000-210 Professional Services	\$6,000.00	\$2,273.49	\$8,000.00	\$2,000.00
ACCT 31000 Special Legal Counsel	\$6,000.00	\$2,273.49	\$8,000.00	\$2,000.00
E 10-51-40001-139 Imputed Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00
E 10-51-40001-142 Employee Assistance	\$1,500.00	\$1,912.75	\$2,000.00	\$500.00
E 10-51-40001-170 Retiree Payout & Insurance	\$30,000.00	\$21,115.96	\$30,000.00	\$0.00
E 10-51-40001-210 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00
ACCT 40001 Employee Benefits	\$31,500.00	\$23,028.71	\$32,000.00	\$500.00
E 10-51-41000-110 Salaries	\$6,000.00	\$5,000.00	\$6,000.00	\$0.00
E 10-51-41000-160 Public Relations	\$100.00	\$35.00	\$100.00	\$0.00
E 10-51-41000-330 Conferences and Training	\$500.00	\$0.00	\$0.00	-\$500.00
E 10-51-41000-340 Operating Supplies	\$50.00	\$0.00	\$50.00	\$0.00
E 10-51-41000-501 SOCIAL SECURITY	\$372.00	\$310.00	\$372.00	\$0.00
E 10-51-41000-502 MEDICARE SS	\$87.00	\$72.50	\$87.00	\$0.00
E 10-51-41000-510 Insurance Premiums	\$183.00	\$0.00	\$350.00	\$167.00
ACCT 41000 Mayor	\$7,292.00	\$5,417.50	\$6,959.00	-\$333.00
E 10-51-41500-110 Salaries	\$79,226.00	\$63,991.20	\$127,364.00	\$48,138.00
E 10-51-41500-130 Health & Life Insurance	\$22,280.00	\$15,289.38	\$38,251.00	\$15,971.00
E 10-51-41500-133 Other Employee Benefits	\$658.00	\$0.00	\$1,382.00	\$724.00
E 10-51-41500-320 Publication Fees	\$0.00	\$0.00	\$0.00	\$0.00
E 10-51-41500-321 Dues	\$350.00	\$65.00	\$300.00	-\$50.00
E 10-51-41500-330 Conferences and Training	\$1,200.00	\$1,007.06	\$1,500.00	\$300.00
E 10-51-41500-340 Operating Supplies	\$650.00	\$611.89	\$1,000.00	\$350.00
E 10-51-41500-501 SOCIAL SECURITY	\$4,912.00	\$3,767.28	\$7,897.00	\$2,985.00
E 10-51-41500-502 MEDICARE SS	\$1,149.00	\$881.05	\$1,847.00	\$698.00
E 10-51-41500-510 Insurance Premiums	\$2,551.00	\$0.00	\$3,500.00	\$949.00
E 10-51-41500-650 WRF 600	\$5,150.00	\$4,351.41	\$8,788.00	\$3,638.00
ACCT 41500 City Administrator	\$118,126.00	\$89,964.27	\$191,829.00	\$73,703.00
E 10-51-42000-110 Salaries	\$89,874.00	\$76,781.24	\$97,590.00	\$7,716.00
E 10-51-42000-112 Overtime	\$7,262.00	\$3,824.33	\$5,253.00	-\$2,009.00
E 10-51-42000-130 Health & Life Insurance	\$16,633.00	\$10,622.46	\$17,491.00	\$858.00
E 10-51-42000-133 Other Employee Benefits	\$1,316.00	\$0.00	\$1,382.00	\$66.00
E 10-51-42000-210 Professional Services	\$7,000.00	\$4,476.78	\$7,000.00	\$0.00
E 10-51-42000-240 Repairs & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E 10-51-42000-320 Publication Fees	\$5,500.00	\$5,016.65	\$5,500.00	\$0.00
E 10-51-42000-321 Dues	\$450.00	\$0.00	\$450.00	\$0.00
E 10-51-42000-330 Conferences and Training	\$1,400.00	\$949.00	\$1,400.00	\$0.00
E 10-51-42000-340 Operating Supplies	\$1,500.00	\$2,652.82	\$2,500.00	\$1,000.00

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget	Nxt Yr Budget Diff
E 10-51-42000-401 Computer Maintenance Agreement	\$6,500.00	\$4,540.93	\$6,500.00	\$0.00
E 10-51-42000-501 SOCIAL SECURITY	\$7,491.00	\$4,755.09	\$6,376.00	-\$1,115.00
E 10-51-42000-502 MEDICARE SS	\$1,752.00	\$1,112.16	\$1,491.00	-\$261.00
E 10-51-42000-510 Insurance Premiums	\$4,860.00	\$0.00	\$5,000.00	\$140.00
E 10-51-42000-650 WRF 600	\$7,854.00	\$5,312.31	\$6,751.00	-\$1,103.00
ACCT 42000 City Clerk	\$159,392.00	\$120,043.77	\$164,684.00	\$5,292.00
E 10-51-44000-120 Wages	\$8,000.00	\$5,250.01	\$11,000.00	\$3,000.00
E 10-51-44000-240 Repairs & Maintenance	\$2,200.00	\$345.00	\$2,200.00	\$0.00
E 10-51-44000-320 Publication Fees	\$1,500.00	\$298.25	\$2,000.00	\$500.00
E 10-51-44000-340 Operating Supplies	\$4,000.00	\$2,622.06	\$7,000.00	\$3,000.00
E 10-51-44000-342 POSTAGE	\$500.00	\$0.00	\$1,000.00	\$500.00
ACCT 44000 Elections	\$16,200.00	\$8,515.32	\$23,200.00	\$7,000.00
E 10-51-45000-221 Phone/Data	\$25,000.00	\$9,774.10	\$15,000.00	-\$10,000.00
E 10-51-45000-340 Operating Supplies	\$4,500.00	\$3,882.05	\$5,000.00	\$500.00
E 10-51-45000-342 POSTAGE	\$6,500.00	\$2,160.00	\$6,000.00	-\$500.00
E 10-51-45000-400 Computer Software & Hardware	\$11,000.00	\$10,791.70	\$11,000.00	\$0.00
E 10-51-45000-401 Computer Maintenance Agreement	\$11,000.00	\$8,467.78	\$11,000.00	\$0.00
E 10-51-45000-860 Capital Equipment	\$20,000.00	\$16,890.96	\$20,000.00	\$0.00
ACCT 45000 Central Duplicating	\$78,000.00	\$51,966.59	\$68,000.00	-\$10,000.00
E 10-51-46000-320 Publication Fees	\$0.00	\$0.00	\$0.00	\$0.00
E 10-51-46000-340 Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00
ACCT 46000 Licenses & Permits	\$0.00	\$0.00	\$0.00	\$0.00
E 10-51-51001-210 Professional Services	\$22,070.00	\$17,069.50	\$23,175.00	\$1,105.00
E 10-51-51001-211 Additional Audit Charges	\$3,190.00	\$282.00	\$3,250.00	\$60.00
ACCT 51001 Independent Auditing	\$25,260.00	\$17,351.50	\$26,425.00	\$1,165.00
E 10-51-53001-110 Salaries	\$2,717.00	\$2,052.16	\$2,789.00	\$72.00
E 10-51-53001-130 Health & Life Insurance	\$366.00	\$230.66	\$0.00	-\$366.00
E 10-51-53001-133 Other Employee Benefits	\$33.00	\$0.00	\$0.00	-\$33.00
E 10-51-53001-210 Professional Services	\$25,000.00	\$22,289.90	\$25,000.00	\$0.00
E 10-51-53001-240 Repairs & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E 10-51-53001-320 Publication Fees	\$500.00	\$498.00	\$600.00	\$100.00
E 10-51-53001-330 Conferences and Training	\$200.00	\$0.00	\$0.00	-\$200.00
E 10-51-53001-340 Operating Supplies	\$500.00	\$60.00	\$200.00	-\$300.00
E 10-51-53001-501 SOCIAL SECURITY	\$168.00	\$120.05	\$173.00	\$5.00
E 10-51-53001-502 MEDICARE SS	\$39.00	\$28.10	\$40.00	\$1.00
E 10-51-53001-510 Insurance Premiums	\$1,276.00	\$0.00	\$2,100.00	\$824.00
E 10-51-53001-650 WRF 600	\$157.00	\$132.72	\$172.00	\$15.00
ACCT 53001 Assessment	\$30,956.00	\$25,411.59	\$31,074.00	\$118.00
E 10-51-60000-120 Wages	\$30,106.00	\$19,292.24	\$42,848.00	\$12,742.00
E 10-51-60000-130 Health & Life Insurance	\$16,532.00	\$2,286.27	\$14,923.00	-\$1,609.00
E 10-51-60000-133 Other Employee Benefits	\$507.00	\$0.00	\$691.00	\$184.00
E 10-51-60000-220 Utilities	\$23,000.00	\$16,507.17	\$23,000.00	\$0.00
E 10-51-60000-240 Repairs & Maintenance	\$2,500.00	\$745.26	\$2,500.00	\$0.00
E 10-51-60000-290 Other Contractual Services	\$1,200.00	\$250.00	\$1,200.00	\$0.00
E 10-51-60000-340 Operating Supplies	\$5,500.00	\$4,488.56	\$6,500.00	\$1,000.00
E 10-51-60000-360 Other Repairs & Maintenance	\$8,000.00	\$7,035.40	\$8,000.00	\$0.00
E 10-51-60000-380 Equipment & Structures	\$4,000.00	\$5,496.73	\$7,500.00	\$3,500.00
E 10-51-60000-501 SOCIAL SECURITY	\$1,867.00	\$1,200.80	\$2,657.00	\$790.00
E 10-51-60000-502 MEDICARE SS	\$437.00	\$280.82	\$621.00	\$184.00
E 10-51-60000-510 Insurance Premiums	\$2,430.00	\$0.00	\$2,860.00	\$430.00
E 10-51-60000-650 WRF 600	\$1,957.00	\$1,325.60	\$2,957.00	\$1,000.00
ACCT 60000 Municipal Building	\$98,036.00	\$58,908.85	\$116,257.00	\$18,221.00
E 10-51-60004-120 Wages	\$3,910.00	\$6,975.04	\$12,206.00	\$8,296.00
E 10-51-60004-130 Health & Life Insurance	\$2,048.00	\$239.33	\$3,600.00	\$1,552.00
E 10-51-60004-133 Other Employee Benefits	\$66.00	\$0.00	\$0.00	-\$66.00
E 10-51-60004-220 Utilities	\$14,000.00	\$10,027.25	\$14,000.00	\$0.00

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget	Nxt Yr Budget Diff
E 10-51-60004-290 Other Contractual Services	\$4,500.00	\$5,239.14	\$4,500.00	\$0.00
E 10-51-60004-360 Other Repairs & Maintenance	\$1,800.00	\$184.20	\$3,000.00	\$1,200.00
E 10-51-60004-501 SOCIAL SECURITY	\$242.00	\$414.52	\$757.00	\$515.00
E 10-51-60004-502 MEDICARE SS	\$57.00	\$96.95	\$177.00	\$120.00
E 10-51-60004-510 Insurance Premlums	\$741.00	\$0.00	\$2,000.00	\$1,259.00
E 10-51-60004-650 WRF 600	\$254.00	\$461.08	\$842.00	\$588.00
ACCT 60004 Buildings & Grounds	\$27,618.00	\$23,637.51	\$41,082.00	\$13,464.00
E 10-51-91000-390 Miscellaneous	\$0.00	\$106.16	\$0.00	\$0.00
ACCT 91000 Illegal Taxes & Refunds	\$0.00	\$106.16	\$0.00	\$0.00
E 10-51-93000-510 Insurance Premiums	\$0.00	\$239,077.58	\$0.00	\$0.00
ACCT 93000 Property & Liability Insurance	\$0.00	\$239,077.58	\$0.00	\$0.00
DIVISION 51 General Government	\$731,181.16	\$786,129.49	\$844,026.32	\$112,845.16
E 10-52-10001-110 Salaries	\$784,640.00	\$543,231.62	\$861,369.00	\$76,729.00
E 10-52-10001-111 Part-time Salaries	\$0.00	\$0.00	\$0.00	\$0.00
E 10-52-10001-112 Overtime	\$58,000.00	\$33,847.78	\$65,000.00	\$7,000.00
E 10-52-10001-113 Firearms Training Officers	\$2,060.00	\$2,268.79	\$2,060.00	\$0.00
E 10-52-10001-114 Emergency Response Team Trng	\$2,500.00	\$166.82	\$2,500.00	\$0.00
E 10-52-10001-116 VC/DAT/EVOC Training	\$5,000.00	\$3,319.13	\$5,000.00	\$0.00
E 10-52-10001-117 Holiday Benefits	\$30,000.00	\$19,811.42	\$30,900.00	\$900.00
E 10-52-10001-119 Crossing Guard Wages	\$7,210.00	\$3,258.92	\$7,210.00	\$0.00
E 10-52-10001-130 Health & Life Insurance	\$126,074.00	\$75,738.41	\$140,191.00	\$14,117.00
E 10-52-10001-133 Other Employee Benefits	\$8,499.00	\$0.00	\$8,983.00	\$484.00
E 10-52-10001-160 Public Relations	\$0.00	\$0.00	\$1,000.00	\$1,000.00
E 10-52-10001-170 Retiree Payout & Insurance	\$0.00	\$0.00	\$0.00	\$0.00
E 10-52-10001-184 Blood Draws	\$3,500.00	\$1,317.50	\$2,500.00	-\$1,000.00
E 10-52-10001-190 Personnel Services	\$4,000.00	\$2,826.65	\$5,000.00	\$1,000.00
E 10-52-10001-210 Professional Services	\$1,000.00	\$1,252.46	\$2,000.00	\$1,000.00
E 10-52-10001-221 Phone/Data	\$1,920.00	\$1,405.53	\$2,500.00	\$580.00
E 10-52-10001-290 Other Contractual Services	\$3,375.00	\$1,924.00	\$3,500.00	\$125.00
E 10-52-10001-310 Office Supplies	\$3,000.00	\$2,253.80	\$3,000.00	\$0.00
E 10-52-10001-321 Dues	\$1,000.00	\$0.00	\$1,000.00	\$0.00
E 10-52-10001-329 Training - DOJ Reimbursable	\$0.00	\$0.00	\$0.00	\$0.00
E 10-52-10001-330 Conferences and Training	\$6,920.00	\$6,506.00	\$6,000.00	-\$920.00
E 10-52-10001-340 Operating Supplies	\$4,100.00	\$3,863.80	\$4,300.00	\$200.00
E 10-52-10001-344 Gas, Oil & Other Supplies	\$20,600.00	\$17,186.55	\$21,000.00	\$400.00
E 10-52-10001-345 Property Services - Vehicles	\$9,000.00	\$8,295.29	\$10,000.00	\$1,000.00
E 10-52-10001-360 Other Repairs & Maintenance	\$1,000.00	\$422.06	\$1,000.00	\$0.00
E 10-52-10001-380 Equipment & Structures	\$8,000.00	\$8,763.37	\$8,000.00	\$0.00
E 10-52-10001-401 Computer Maintenance Agreement	\$14,000.00	\$13,289.25	\$25,000.00	\$11,000.00
E 10-52-10001-501 SOCIAL SECURITY	\$57,117.00	\$36,998.97	\$59,714.00	\$2,597.00
E 10-52-10001-502 MEDICARE SS	\$13,358.00	\$8,653.03	\$13,965.00	\$607.00
E 10-52-10001-510 Insurance Premiums	\$35,234.00	\$0.00	\$41,758.00	\$6,524.00
E 10-52-10001-650 WRF 600	\$3,074.00	\$2,602.33	\$3,416.00	\$342.00
E 10-52-10001-700 WRF 700	\$113,043.00	\$74,917.61	\$129,682.00	\$16,639.00
ACCT 10001 Police Dept	\$1,327,224.00	\$874,121.09	\$1,467,548.00	\$140,324.00
E 10-52-17100-195 Clothing Allowance	\$6,100.00	\$1,668.95	\$6,100.00	\$0.00
E 10-52-17100-501 SOCIAL SECURITY	\$250.00	\$30.93	\$250.00	\$0.00
E 10-52-17100-502 MEDICARE SS	\$55.00	\$7.23	\$55.00	\$0.00
ACCT 17100 Police Uniform Allowance	\$6,405.00	\$1,707.11	\$6,405.00	\$0.00
E 10-52-20003-110 Salaries	\$54,987.00	\$42,111.82	\$52,791.00	-\$2,196.00
E 10-52-20003-115 Staff Meetings	\$21,600.00	\$0.00	\$21,600.00	\$0.00
E 10-52-20003-118 Fire Wages	\$42,102.00	\$29,036.78	\$43,371.00	\$1,269.00
E 10-52-20003-127 Week-end Officer Call	\$3,120.00	\$0.00	\$3,120.00	\$0.00
E 10-52-20003-130 Health & Life Insurance	\$14,162.00	\$7,428.55	\$11,923.00	-\$2,239.00
E 10-52-20003-133 Other Employee Benefits	\$482.00	\$0.00	\$691.00	\$209.00
E 10-52-20003-210 Professional Services	\$16,560.00	\$14,242.50	\$16,560.00	\$0.00

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget	Nxt Yr Budget Diff
E 10-52-20003-290 Other Contractual Services	\$3,425.00	\$3,593.53	\$3,425.00	\$0.00
E 10-52-20003-310 Office Supplies	\$250.00	\$0.00	\$250.00	\$0.00
E 10-52-20003-320 Publication Fees	\$150.00	\$0.00	\$150.00	\$0.00
E 10-52-20003-321 Dues	\$1,100.00	\$575.00	\$1,100.00	\$0.00
E 10-52-20003-326 Crime/Fire Prevention	\$3,000.00	\$1,775.08	\$3,000.00	\$0.00
E 10-52-20003-330 Conferences and Training	\$4,000.00	\$252.75	\$4,000.00	\$0.00
E 10-52-20003-340 Operating Supplies	\$6,350.00	\$1,311.64	\$6,350.00	\$0.00
E 10-52-20003-345 Property Services - Vehicles	\$17,000.00	\$7,601.22	\$17,000.00	\$0.00
E 10-52-20003-380 Equipment & Structures	\$15,200.00	\$6,367.37	\$15,200.00	\$0.00
E 10-52-20003-390 Miscellaneous	\$1,925.00	\$2,063.45	\$1,925.00	\$0.00
E 10-52-20003-501 SOCIAL SECURITY	\$7,359.00	\$4,075.38	\$7,301.00	-\$58.00
E 10-52-20003-502 MEDICARE SS	\$1,721.00	\$953.13	\$1,708.00	-\$13.00
E 10-52-20003-510 Insurance Premiums	\$9,820.00	\$0.00	\$11,820.00	\$2,000.00
E 10-52-20003-650 WRF 600	\$1,625.00	\$1,691.43	\$1,662.00	\$37.00
E 10-52-20003-651 Fire Dept Service Awards	\$6,000.00	\$1,774.00	\$8,000.00	\$2,000.00
E 10-52-20003-700 WRF 700	\$0.00	\$0.00	\$0.00	\$0.00
E 10-52-20003-818 Hazmat Equipment/Mtr Exp	\$0.00	\$0.00	\$0.00	\$0.00
E 10-52-20003-819 Grant Match	\$6,000.00	\$2,086.59	\$6,000.00	\$0.00
ACCT 20003 Fire Dept	\$237,938.00	\$126,940.22	\$238,947.00	\$1,009.00
E 10-52-23200-220 Utilities	\$247,775.00	\$185,831.28	\$103,240.00	-\$144,535.00
ACCT 23200 Hydrant Rental	\$247,775.00	\$185,831.28	\$103,240.00	-\$144,535.00
E 10-52-40000-210 Professional Services	\$5,842.00	\$4,832.50	\$6,000.00	\$158.00
ACCT 40000 Sealer of Weights & Measures	\$5,842.00	\$4,832.50	\$6,000.00	\$158.00
E 10-52-40002-210 Professional Services	\$25,000.00	\$15,973.29	\$22,000.00	-\$3,000.00
ACCT 40002 Bldg Insp/Code Enforcement	\$25,000.00	\$15,973.29	\$22,000.00	-\$3,000.00
E 10-52-90001-110 Salaries	\$8,553.00	\$6,117.16	\$6,272.00	-\$2,281.00
E 10-52-90001-130 Health & Life Insurance	\$3,000.00	\$2,239.25	\$3,000.00	\$0.00
E 10-52-90001-133 Other Employee Benefits	\$121.00	\$0.00	\$0.00	-\$121.00
E 10-52-90001-220 Utilities	\$250.00	\$196.44	\$250.00	\$0.00
E 10-52-90001-291 Radar Control	\$6,600.00	\$4,910.00	\$6,600.00	\$0.00
E 10-52-90001-292 Terrorism	\$0.00	\$0.00	\$0.00	\$0.00
E 10-52-90001-293 FEMA Related Costs	\$0.00	\$0.00	\$0.00	\$0.00
E 10-52-90001-310 Office Supplies	\$70.00	\$0.00	\$70.00	\$0.00
E 10-52-90001-330 Conferences and Training	\$553.00	\$104.00	\$550.00	-\$3.00
E 10-52-90001-340 Operating Supplies	\$100.00	\$0.00	\$100.00	\$0.00
E 10-52-90001-345 Property Services - Vehicles	\$1,430.00	\$378.09	\$1,430.00	\$0.00
E 10-52-90001-380 Equipment & Structures	\$2,250.00	\$0.00	\$2,250.00	\$0.00
E 10-52-90001-501 SOCIAL SECURITY	\$530.00	\$325.43	\$389.00	-\$141.00
E 10-52-90001-502 MEDICARE SS	\$124.00	\$76.16	\$91.00	-\$33.00
E 10-52-90001-510 Insurance Premiums	\$3,003.00	\$0.00	\$4,200.00	\$1,197.00
E 10-52-90001-650 WRF 600	\$375.00	\$321.09	\$416.00	\$41.00
E 10-52-90001-700 WRF 700	\$0.00	\$0.00	\$0.00	\$0.00
ACCT 90001 Emergency Management	\$26,959.00	\$14,667.62	\$25,618.00	-\$1,341.00
DIVISION 52 Public Safety	\$1,877,143.00	\$1,224,073.11	\$1,869,758.00	-\$7,385.00
E 10-53-31100-112 Overtime	\$602.00	\$1,096.68	\$1,195.00	\$593.00
E 10-53-31100-120 Wages	\$270,761.00	\$249,780.68	\$275,100.00	\$4,339.00
E 10-53-31100-130 Health & Life Insurance	\$77,762.00	\$52,565.49	\$82,376.00	\$4,614.00
E 10-53-31100-133 Other Employee Benefits	\$3,175.00	\$0.00	\$4,837.00	\$1,662.00
E 10-53-31100-170 Retiree Payout & Insurance	\$0.00	\$0.00	\$0.00	\$0.00
E 10-53-31100-210 Professional Services	\$21,500.00	\$12,925.58	\$21,500.00	\$0.00
E 10-53-31100-215 Safety	\$2,000.00	\$322.10	\$2,000.00	\$0.00
E 10-53-31100-220 Utilities	\$14,000.00	\$13,562.49	\$22,000.00	\$8,000.00
E 10-53-31100-290 Other Contractual Services	\$51,750.00	\$56,469.05	\$52,000.00	\$250.00
E 10-53-31100-310 Office Supplies	\$725.00	\$448.70	\$500.00	-\$225.00
E 10-53-31100-320 Publication Fees	\$900.00	\$1,385.00	\$1,500.00	\$600.00
E 10-53-31100-321 Dues	\$350.00	\$0.00	\$350.00	\$0.00

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget	Nxt Yr Budget Diff
E 10-53-31100-330 Conferences and Training	\$1,500.00	\$0.00	\$1,500.00	\$0.00
E 10-53-31100-340 Operating Supplies	\$94,000.00	\$74,639.16	\$120,000.00	\$26,000.00
E 10-53-31100-346 Hand Tools & Small Equipment	\$2,500.00	\$1,841.45	\$2,500.00	\$0.00
E 10-53-31100-391 Uniforms	\$1,750.00	\$1,460.67	\$2,450.00	\$700.00
E 10-53-31100-501 SOCIAL SECURITY	\$16,827.00	\$15,662.50	\$17,130.00	\$303.00
E 10-53-31100-502 MEDICARE SS	\$3,935.00	\$3,663.03	\$4,006.00	\$71.00
E 10-53-31100-510 Insurance Premiums	\$51,029.00	\$0.00	\$42,000.00	-\$9,029.00
E 10-53-31100-530 Lease Payment & Rent	\$500.00	\$500.00	\$500.00	\$0.00
E 10-53-31100-650 WRF 600	\$17,642.00	\$17,091.62	\$19,064.00	\$1,422.00
E 10-53-31100-860 Capital Equipment	\$15,000.00	\$14,407.56	\$25,000.00	\$10,000.00
ACCT 31100 Public Works - Gen - Streets	\$648,208.00	\$517,821.76	\$697,508.00	\$49,300.00
E 10-53-31101-120 Wages	\$7,305.00	\$6,956.69	\$7,023.00	-\$282.00
E 10-53-31101-130 Health & Life Insurance	\$2,092.00	\$1,424.94	\$2,055.00	-\$37.00
E 10-53-31101-133 Other Employee Benefits	\$86.00	\$0.00	\$0.00	-\$86.00
E 10-53-31101-501 SOCIAL SECURITY	\$453.00	\$403.13	\$435.00	-\$18.00
E 10-53-31101-502 MEDICARE SS	\$106.00	\$94.30	\$102.00	-\$4.00
E 10-53-31101-650 WRF 600	\$475.00	\$396.77	\$485.00	\$10.00
ACCT 31101 Public Works - Parks Maint	\$10,517.00	\$9,275.83	\$10,100.00	-\$417.00
E 10-53-31200-112 Overtime	\$15,754.00	\$1,343.53	\$9,561.00	-\$6,193.00
E 10-53-31200-120 Wages	\$32,761.00	\$15,338.39	\$31,685.00	-\$1,076.00
E 10-53-31200-130 Health & Life Insurance	\$8,056.00	\$5,439.68	\$8,817.00	\$761.00
E 10-53-31200-133 Other Employee Benefits	\$345.00	\$0.00	\$0.00	-\$345.00
E 10-53-31200-290 Other Contractual Services	\$4,000.00	\$4,515.00	\$6,000.00	\$2,000.00
E 10-53-31200-340 Operating Supplies	\$27,000.00	\$23,853.35	\$27,000.00	\$0.00
E 10-53-31200-501 SOCIAL SECURITY	\$3,008.00	\$917.15	\$2,557.00	-\$451.00
E 10-53-31200-502 MEDICARE SS	\$703.00	\$214.49	\$598.00	-\$105.00
E 10-53-31200-650 WRF 600	\$3,154.00	\$1,020.78	\$2,739.00	-\$415.00
ACCT 31200 Snow & Ice Control	\$94,781.00	\$52,642.37	\$88,957.00	-\$5,824.00
E 10-53-42001-220 Utilities	\$63,000.00	\$43,897.17	\$63,000.00	\$0.00
E 10-53-42001-340 Operating Supplies	\$3,000.00	\$10,170.25	\$3,000.00	\$0.00
ACCT 42001 Street Lights	\$66,000.00	\$54,067.42	\$66,000.00	\$0.00
E 10-53-43200-120 Wages	\$3,377.00	\$3,302.38	\$3,511.00	\$134.00
E 10-53-43200-130 Health & Life Insurance	\$938.00	\$636.02	\$1,030.00	\$92.00
E 10-53-43200-133 Other Employee Benefits	\$33.00	\$0.00	\$0.00	-\$33.00
E 10-53-43200-340 Operating Supplies	\$600.00	\$3,683.13	\$5,000.00	\$4,400.00
E 10-53-43200-501 SOCIAL SECURITY	\$209.00	\$188.64	\$218.00	\$9.00
E 10-53-43200-502 MEDICARE SS	\$49.00	\$44.10	\$51.00	\$2.00
E 10-53-43200-650 WRF 600	\$219.00	\$211.37	\$242.00	\$23.00
ACCT 43200 Sidewalk Repair & Maint	\$5,425.00	\$8,065.64	\$10,052.00	\$4,627.00
E 10-53-44100-120 Wages	\$11,715.00	\$2,619.44	\$3,511.00	-\$8,204.00
E 10-53-44100-130 Health & Life Insurance	\$2,896.00	\$2,112.03	\$1,030.00	-\$1,866.00
E 10-53-44100-133 Other Employee Benefits	\$138.00	\$0.00	\$0.00	-\$138.00
E 10-53-44100-220 Utilities	\$500.00	\$368.22	\$500.00	\$0.00
E 10-53-44100-290 Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00
E 10-53-44100-340 Operating Supplies	\$3,000.00	\$3,262.33	\$5,000.00	\$2,000.00
E 10-53-44100-501 SOCIAL SECURITY	\$726.00	\$119.98	\$218.00	-\$508.00
E 10-53-44100-502 MEDICARE SS	\$170.00	\$28.07	\$51.00	-\$119.00
E 10-53-44100-650 WRF 600	\$761.00	\$131.86	\$242.00	-\$519.00
ACCT 44100 Storm Sewers	\$19,906.00	\$8,641.93	\$10,552.00	-\$9,354.00
E 10-53-45001-340 Operating Supplies	\$200.00	\$0.00	\$0.00	-\$200.00
ACCT 45001 Parking Regulations	\$200.00	\$0.00	\$0.00	-\$200.00
E 10-53-52001-390 Miscellaneous	\$241,770.00	\$193,727.11	\$292,160.00	\$50,390.00
ACCT 52001 Taxi Grant Expenses	\$241,770.00	\$193,727.11	\$292,160.00	\$50,390.00
E 10-53-62000-112 Overtime	\$0.00	\$0.00	\$0.00	\$0.00
E 10-53-62000-120 Wages	\$7,803.00	\$1,414.24	\$8,115.00	\$312.00
E 10-53-62000-130 Health & Life Insurance	\$2,148.00	\$1,300.60	\$2,350.00	\$202.00

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget	Nxt Yr Budget Diff
E 10-53-62000-133 Other Employee Benefits	\$66.00	\$0.00	\$0.00	-\$66.00
E 10-53-62000-290 Other Contractual Services	\$210,000.00	\$165,777.47	\$231,000.00	\$21,000.00
E 10-53-62000-501 SOCIAL SECURITY	\$484.00	\$60.57	\$503.00	\$19.00
E 10-53-62000-502 MEDICARE SS	\$113.00	\$14.16	\$118.00	\$5.00
E 10-53-62000-650 WRF 600	\$507.00	\$69.74	\$560.00	\$53.00
ACCT 62000 Garbage & Refuse	\$221,121.00	\$168,636.78	\$242,646.00	\$21,525.00
E 10-53-63500-112 Overtime	\$1,000.00	\$0.00	\$0.00	-\$1,000.00
E 10-53-63500-290 Other Contractual Services	\$110,000.00	\$86,905.81	\$141,240.00	\$31,240.00
ACCT 63500 Recycling Charges	\$111,000.00	\$86,905.81	\$141,240.00	\$30,240.00
E 10-53-64000-112 Overtime	\$2,089.00	\$0.00	\$2,390.00	\$301.00
E 10-53-64000-120 Wages	\$28,379.00	\$6,331.29	\$31,294.00	\$2,915.00
E 10-53-64000-130 Health & Life Insurance	\$4,828.00	\$3,247.66	\$5,878.00	\$1,050.00
E 10-53-64000-133 Other Employee Benefits	\$201.00	\$0.00	\$0.00	-\$201.00
E 10-53-64000-340 Operating Supplies	\$5,000.00	\$4,009.41	\$5,000.00	\$0.00
E 10-53-64000-501 SOCIAL SECURITY	\$1,889.00	\$330.22	\$2,088.00	\$199.00
E 10-53-64000-502 MEDICARE SS	\$442.00	\$77.26	\$488.00	\$46.00
E 10-53-64000-650 WRF 600	\$1,980.00	\$347.30	\$2,324.00	\$344.00
ACCT 64000 Weed & Nuisance Control	\$44,808.00	\$14,343.14	\$49,462.00	\$4,654.00
DIVISION 53 Public Works	\$1,463,736.00	\$1,114,127.79	\$1,608,677.00	\$144,941.00
E 10-54-10003-110 Salaries	\$0.00	\$0.00	\$0.00	\$0.00
E 10-54-10003-340 Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E 10-54-10003-501 SOCIAL SECURITY	\$0.00	\$0.00	\$0.00	\$0.00
E 10-54-10003-502 MEDICARE SS	\$0.00	\$0.00	\$0.00	\$0.00
E 10-54-10003-650 WRF 600	\$0.00	\$0.00	\$0.00	\$0.00
ACCT 10003 Animal Pound	\$0.00	\$0.00	\$0.00	\$0.00
E 10-54-60001-110 Salaries	\$26,871.00	\$23,570.93	\$11,360.00	-\$15,511.00
E 10-54-60001-120 Wages	\$5,075.00	\$3,970.64	\$16,314.00	\$11,239.00
E 10-54-60001-130 Health & Life Insurance	\$6,439.00	\$2,728.00	\$3,840.00	-\$2,599.00
E 10-54-60001-133 Other Employee Benefits	\$681.00	\$0.00	\$1,382.00	\$701.00
E 10-54-60001-220 Utilities	\$17,000.00	\$13,918.29	\$17,000.00	\$0.00
E 10-54-60001-221 Phone/Data	\$0.00	\$30.03	\$0.00	\$0.00
E 10-54-60001-310 Office Supplies	\$1,500.00	\$1,045.83	\$1,500.00	\$0.00
E 10-54-60001-312 Tickets and Transportation	\$0.00	\$0.00	\$0.00	\$0.00
E 10-54-60001-313 Donation Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
E 10-54-60001-320 Publication Fees	\$1,300.00	\$837.00	\$1,300.00	\$0.00
E 10-54-60001-330 Conferences and Training	\$500.00	\$451.00	\$500.00	\$0.00
E 10-54-60001-340 Operating Supplies	\$1,000.00	\$560.52	\$2,500.00	\$1,500.00
E 10-54-60001-360 Other Repairs & Maintenance	\$8,030.00	\$7,673.36	\$2,000.00	-\$6,030.00
E 10-54-60001-390 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
E 10-54-60001-501 SOCIAL SECURITY	\$1,981.00	\$1,668.02	\$1,716.00	-\$265.00
E 10-54-60001-502 MEDICARE SS	\$463.00	\$390.14	\$401.00	-\$62.00
E 10-54-60001-510 Insurance Premiums	\$1,822.00	\$0.00	\$2,120.00	\$298.00
E 10-54-60001-650 WRF 600	\$1,047.00	\$875.85	\$784.00	-\$263.00
ACCT 60001 Senior Center	\$73,709.00	\$57,719.61	\$62,717.00	-\$10,992.00
E 10-54-60002-110 Salaries	\$5,514.00	\$4,454.10	\$11,360.00	\$5,846.00
E 10-54-60002-120 Wages	\$21,432.00	\$18,035.81	\$20,262.00	-\$1,170.00
E 10-54-60002-130 Health & Life Insurance	\$1,978.00	\$1,208.52	\$4,080.00	\$2,102.00
E 10-54-60002-330 Conferences and Training	\$200.00	\$0.00	\$0.00	-\$200.00
E 10-54-60002-350 Vehicle Maint & Parts	\$8,000.00	\$3,577.61	\$6,000.00	-\$2,000.00
E 10-54-60002-390 Miscellaneous	\$625.00	\$0.00	\$500.00	-\$125.00
E 10-54-60002-501 SOCIAL SECURITY	\$1,671.00	\$1,376.95	\$1,961.00	\$290.00
E 10-54-60002-502 MEDICARE SS	\$391.00	\$322.12	\$459.00	\$68.00
E 10-54-60002-510 Insurance Premiums	\$2,430.00	\$0.00	\$2,930.00	\$500.00
E 10-54-60002-650 WRF 600	\$360.00	\$302.82	\$784.00	\$424.00
ACCT 60002 Senior Transportation	\$42,601.00	\$29,277.93	\$48,336.00	\$5,735.00
E 10-54-60003-110 Salaries	\$5,514.00	\$4,454.10	\$11,360.00	\$5,846.00

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget	Nxt Yr Budget Diff
E 10-54-60003-120 Wages	\$28,217.00	\$15,562.16	\$28,349.00	\$132.00
E 10-54-60003-130 Health & Life Insurance	\$2,098.00	\$1,208.52	\$3,960.00	\$1,862.00
E 10-54-60003-390 Miscellaneous	\$100.00	\$0.00	\$0.00	-\$100.00
E 10-54-60003-501 SOCIAL SECURITY	\$2,090.00	\$1,223.59	\$2,462.00	\$372.00
E 10-54-60003-502 MEDICARE SS	\$490.00	\$286.00	\$576.00	\$86.00
E 10-54-60003-510 Insurance Premiums	\$850.00	\$0.00	\$1,150.00	\$300.00
E 10-54-60003-650 WRF 600	\$543.00	\$302.82	\$784.00	\$241.00
ACCT 60003 Senior Nutrition Program	\$39,902.00	\$23,037.19	\$48,641.00	\$8,739.00
E 10-54-91001-112 Overtime	\$1,806.00	\$573.39	\$2,780.00	\$974.00
E 10-54-91001-120 Wages	\$52,482.00	\$41,512.13	\$52,986.00	\$504.00
E 10-54-91001-130 Health & Life Insurance	\$11,417.00	\$7,565.83	\$11,645.00	\$228.00
E 10-54-91001-133 Other Employee Benefits	\$693.00	\$0.00	\$0.00	-\$693.00
E 10-54-91001-220 Utilities	\$4,325.00	\$4,167.53	\$6,000.00	\$1,675.00
E 10-54-91001-340 Operating Supplies	\$2,500.00	\$551.57	\$2,500.00	\$0.00
E 10-54-91001-345 Property Services - Vehicles	\$6,000.00	\$6,686.41	\$6,000.00	\$0.00
E 10-54-91001-360 Other Repairs & Maintenance	\$750.00	\$211.54	\$750.00	\$0.00
E 10-54-91001-501 SOCIAL SECURITY	\$3,366.00	\$2,575.61	\$3,458.00	\$92.00
E 10-54-91001-502 MEDICARE SS	\$787.00	\$602.44	\$809.00	\$22.00
E 10-54-91001-510 Insurance Premiums	\$2,430.00	\$0.00	\$3,200.00	\$770.00
E 10-54-91001-514 Cemetery Lot Purchase	\$300.00	\$0.00	\$0.00	-\$300.00
E 10-54-91001-650 WRF 600	\$3,529.00	\$2,151.45	\$3,848.00	\$319.00
E 10-54-91001-829 Cemetery Land Purchase	\$0.00	\$0.00	\$0.00	\$0.00
ACCT 91001 Cemetery	\$90,385.00	\$66,597.90	\$93,976.00	\$3,591.00
DIVISION 54 Health & Human Services	\$246,597.00	\$176,632.63	\$253,670.00	\$7,073.00
E 10-55-11001-110 Salaries	\$210,960.00	\$166,627.69	\$220,002.00	\$9,042.00
E 10-55-11001-130 Health & Life Insurance	\$24,993.00	\$12,629.10	\$19,268.00	-\$5,725.00
E 10-55-11001-133 Other Employee Benefits	\$1,974.00	\$0.00	\$2,073.00	\$99.00
E 10-55-11001-160 Public Relations	\$1,000.00	\$667.00	\$1,000.00	\$0.00
E 10-55-11001-210 Professional Services	\$28,843.00	\$28,850.55	\$29,619.00	\$776.00
E 10-55-11001-220 Utilities	\$18,500.00	\$14,316.61	\$20,000.00	\$1,500.00
E 10-55-11001-221 Phone/Data	\$1,600.00	\$518.80	\$1,600.00	\$0.00
E 10-55-11001-240 Repairs & Maintenance	\$6,000.00	\$2,804.11	\$6,000.00	\$0.00
E 10-55-11001-290 Other Contractual Services	\$25,000.00	\$19,308.84	\$25,000.00	\$0.00
E 10-55-11001-310 Office Supplies	\$6,200.00	\$4,009.20	\$6,200.00	\$0.00
E 10-55-11001-320 Publication Fees	\$300.00	\$270.00	\$300.00	\$0.00
E 10-55-11001-321 Dues	\$700.00	\$817.50	\$700.00	\$0.00
E 10-55-11001-330 Conferences and Training	\$1,200.00	\$1,006.00	\$1,500.00	\$300.00
E 10-55-11001-340 Operating Supplies	\$41,200.00	\$28,100.91	\$43,000.00	\$1,800.00
E 10-55-11001-380 Equipment & Structures	\$0.00	\$0.00	\$0.00	\$0.00
E 10-55-11001-501 SOCIAL SECURITY	\$13,080.00	\$10,316.48	\$13,640.00	\$560.00
E 10-55-11001-502 MEDICARE SS	\$3,060.00	\$2,412.75	\$3,190.00	\$130.00
E 10-55-11001-510 Insurance Premiums	\$11,045.00	\$0.00	\$13,150.00	\$2,105.00
E 10-55-11001-650 WRF 600	\$13,713.00	\$8,308.23	\$10,964.00	-\$2,749.00
ACCT 11001 Library	\$409,368.00	\$300,963.77	\$417,206.00	\$7,838.00
E 10-55-12000-790 Grants & Contributions	\$2,000.00	\$0.00	\$2,000.00	\$0.00
ACCT 12000 Historical Society	\$2,000.00	\$0.00	\$2,000.00	\$0.00
E 10-55-20005-112 Overtime	\$0.00	\$0.00	\$0.00	\$0.00
E 10-55-20005-120 Wages	\$92,989.00	\$62,622.34	\$90,121.00	-\$2,868.00
E 10-55-20005-130 Health & Life Insurance	\$2,520.00	\$6,063.90	\$23,280.00	\$20,760.00
E 10-55-20005-133 Other Employee Benefits	\$658.00	\$0.00	\$691.00	\$33.00
E 10-55-20005-220 Utilities	\$21,000.00	\$17,721.93	\$25,000.00	\$4,000.00
E 10-55-20005-340 Operating Supplies	\$15,000.00	\$19,398.70	\$20,000.00	\$5,000.00
E 10-55-20005-345 Property Services - Vehicles	\$6,300.00	\$6,138.04	\$6,300.00	\$0.00
E 10-55-20005-353 Flower Beds & Fertilizer	\$6,500.00	\$4,920.16	\$6,500.00	\$0.00
E 10-55-20005-360 Other Repairs & Maintenance	\$3,000.00	\$6,046.54	\$3,000.00	\$0.00
E 10-55-20005-380 Equipment & Structures	\$12,000.00	\$14,157.33	\$12,000.00	\$0.00

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget	Nxt Yr Budget Diff
E 10-55-20005-391 Uniforms	\$500.00	\$193.43	\$500.00	\$0.00
E 10-55-20005-415 Sales Tax	\$750.00	\$1,556.96	\$1,400.00	\$650.00
E 10-55-20005-501 SOCIAL SECURITY	\$5,765.00	\$3,934.74	\$5,587.00	-\$178.00
E 10-55-20005-502 MEDICARE SS	\$1,348.00	\$920.22	\$1,307.00	-\$41.00
E 10-55-20005-510 Insurance Premiums	\$4,860.00	\$0.00	\$5,800.00	\$940.00
E 10-55-20005-650 WRF 600	\$3,412.00	\$2,949.27	\$3,622.00	\$210.00
E 10-55-20005-820 Urban Tree Grant Project	\$0.00	\$0.00	\$0.00	\$0.00
E 10-55-20005-860 Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00
ACCT 20005 Parks & Playgrounds	\$176,602.00	\$146,623.56	\$205,108.00	\$28,506.00
E 10-55-30002-110 Salaries	\$37,510.00	\$27,965.54	\$11,360.00	-\$26,150.00
E 10-55-30002-120 Wages	\$6,600.00	\$2,143.52	\$0.00	-\$6,600.00
E 10-55-30002-130 Health & Life Insurance	\$7,138.00	\$4,833.90	\$3,720.00	-\$3,418.00
E 10-55-30002-133 Other Employee Benefits	\$329.00	\$0.00	\$0.00	-\$329.00
E 10-55-30002-220 Utilities	\$2,000.00	\$1,417.78	\$2,000.00	\$0.00
E 10-55-30002-290 Other Contractual Services	\$4,500.00	\$4,290.94	\$0.00	-\$4,500.00
E 10-55-30002-312 Tickets and Transportation	\$0.00	\$0.00	\$0.00	\$0.00
E 10-55-30002-320 Publication Fees	\$6,000.00	\$6,000.00	\$0.00	-\$6,000.00
E 10-55-30002-321 Dues	\$200.00	\$150.00	\$200.00	\$0.00
E 10-55-30002-330 Conferences and Training	\$500.00	\$300.00	\$500.00	\$0.00
E 10-55-30002-340 Operating Supplies	\$2,500.00	\$1,085.90	\$2,000.00	-\$500.00
E 10-55-30002-360 Other Repairs & Maintenance	\$400.00	\$50.00	\$0.00	-\$400.00
E 10-55-30002-380 Equipment & Structures	\$2,000.00	\$316.49	\$0.00	-\$2,000.00
E 10-55-30002-415 Sales Tax	\$500.00	\$155.80	\$500.00	\$0.00
E 10-55-30002-501 SOCIAL SECURITY	\$2,740.00	\$1,797.31	\$704.00	-\$2,036.00
E 10-55-30002-502 MEDICARE SS	\$641.00	\$420.38	\$165.00	-\$476.00
E 10-55-30002-510 Insurance Premiums	\$1,822.00	\$0.00	\$2,200.00	\$378.00
E 10-55-30002-650 WRF 600	\$2,471.00	\$1,211.49	\$784.00	-\$1,687.00
ACCT 30002 Recreation	\$77,851.00	\$52,139.05	\$24,133.00	-\$53,718.00
E 10-55-35000-390 Miscellaneous	\$5,125.00	\$5,125.00	\$10,250.00	\$5,125.00
ACCT 35000 Fireworks/4th of July	\$5,125.00	\$5,125.00	\$10,250.00	\$5,125.00
E 10-55-37000-210 Professional Services	\$2,000.00	\$25.97	\$2,000.00	\$0.00
ACCT 37000 Cable TV	\$2,000.00	\$25.97	\$2,000.00	\$0.00
E 10-55-42002-120 Wages	\$65,000.00	\$49,323.43	\$65,000.00	\$0.00
E 10-55-42002-122 Concession Stand Wages	\$8,000.00	\$5,515.38	\$8,000.00	\$0.00
E 10-55-42002-125 Miller Pool Wages	\$10,000.00	\$2,521.97	\$0.00	-\$10,000.00
E 10-55-42002-220 Utilities	\$22,000.00	\$34,154.14	\$27,500.00	\$5,500.00
E 10-55-42002-330 Conferences and Training	\$1,000.00	\$1,170.51	\$1,000.00	\$0.00
E 10-55-42002-340 Operating Supplies	\$18,450.00	\$26,604.60	\$22,500.00	\$4,050.00
E 10-55-42002-347 Concession Supplies	\$16,000.00	\$13,962.66	\$16,000.00	\$0.00
E 10-55-42002-360 Other Repairs & Maintenance	\$4,070.00	\$519.06	\$10,100.00	\$6,030.00
E 10-55-42002-380 Equipment & Structures	\$15,470.00	\$13,676.36	\$15,470.00	\$0.00
E 10-55-42002-390 Miscellaneous	\$0.00	\$192.00	\$0.00	\$0.00
E 10-55-42002-415 Sales Tax	\$2,000.00	\$3,286.84	\$2,500.00	\$500.00
E 10-55-42002-501 SOCIAL SECURITY	\$4,906.00	\$3,551.70	\$4,526.00	-\$380.00
E 10-55-42002-502 MEDICARE SS	\$1,147.00	\$830.70	\$1,059.00	-\$88.00
E 10-55-42002-510 Insurance Premiums	\$5,468.00	\$0.00	\$8,560.00	\$3,092.00
E 10-55-42002-650 WRF 600	\$0.00	\$0.00	\$0.00	\$0.00
ACCT 42002 Swimming Pool	\$173,511.00	\$155,309.35	\$182,215.00	\$8,704.00
DIVISION 55 Culture Recreation & Education	\$846,457.00	\$660,186.70	\$842,912.00	-\$3,545.00
E 10-56-50001-110 Salaries	\$4,392.00	\$3,548.16	\$4,525.00	\$133.00
E 10-56-50001-112 Overtime	\$0.00	\$0.00	\$0.00	\$0.00
E 10-56-50001-130 Health & Life Insurance	\$38.00	\$0.00	\$0.00	-\$38.00
E 10-56-50001-133 Other Employee Benefits	\$66.00	\$0.00	\$0.00	-\$66.00
E 10-56-50001-501 SOCIAL SECURITY	\$371.00	\$220.08	\$281.00	-\$90.00
E 10-56-50001-502 MEDICARE SS	\$87.00	\$51.45	\$66.00	-\$21.00
E 10-56-50001-510 Insurance Premiums	\$183.00	\$0.00	\$285.00	\$102.00

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget	Nxt Yr Budget Diff
E 10-56-50001-650 WRF 600	\$388.00	\$241.29	\$312.00	-\$76.00
ACCT 50001 Public Housing	\$5,525.00	\$4,060.98	\$5,469.00	-\$56.00
E 10-56-60005-836 Raze Orders	\$0.00	\$12,233.41	\$0.00	\$0.00
ACCT 60005 Urban Development-Raze Orders	\$0.00	\$12,233.41	\$0.00	\$0.00
E 10-56-70100-110 Salaries	\$0.00	\$13,612.50	\$21,424.00	\$21,424.00
E 10-56-70100-390 Miscellaneous	\$0.00	\$293.18	\$500.00	\$500.00
E 10-56-70100-501 SOCIAL SECURITY	\$0.00	\$843.98	\$1,328.00	\$1,328.00
E 10-56-70100-502 MEDICARE SS	\$0.00	\$197.39	\$311.00	\$311.00
ACCT 70100 BCDC	\$0.00	\$14,947.05	\$23,563.00	\$23,563.00
E 10-56-75000-110 Salaries	\$36,249.00	\$29,282.40	\$37,342.00	\$1,093.00
E 10-56-75000-130 Health & Life Insurance	\$4,436.00	\$3,459.42	\$7,882.00	\$3,446.00
E 10-56-75000-133 Other Employee Benefits	\$494.00	\$0.00	\$691.00	\$197.00
E 10-56-75000-210 Professional Services	\$3,000.00	\$515.55	\$3,000.00	\$0.00
E 10-56-75000-290 Other Contractual Services	\$1,000.00	\$370.21	\$1,000.00	\$0.00
E 10-56-75000-310 Office Supplies	\$500.00	\$284.42	\$500.00	\$0.00
E 10-56-75000-321 Dues	\$1,000.00	\$255.00	\$1,000.00	\$0.00
E 10-56-75000-322 Community Mktg/Promotion	\$2,500.00	\$781.00	\$2,500.00	\$0.00
E 10-56-75000-330 Conferences and Training	\$1,200.00	\$1,221.50	\$1,500.00	\$300.00
E 10-56-75000-351 Room Tax Expense	\$6,000.00	\$2,000.00	\$6,000.00	\$0.00
E 10-56-75000-355 Grants to Businesses	\$0.00	\$0.00	\$0.00	\$0.00
E 10-56-75000-501 SOCIAL SECURITY	\$2,247.00	\$1,800.83	\$2,315.00	\$68.00
E 10-56-75000-502 MEDICARE SS	\$526.00	\$421.15	\$541.00	\$15.00
E 10-56-75000-510 Insurance Premiums	\$1,580.00	\$0.00	\$2,250.00	\$670.00
E 10-56-75000-650 WRF 600	\$2,356.00	\$1,991.22	\$2,577.00	\$221.00
E 10-56-75000-838 Housing Rebate Incentive	\$15,000.00	\$4,792.00	\$10,000.00	-\$5,000.00
ACCT 75000 Economic Development	\$78,088.00	\$47,174.70	\$79,098.00	\$1,010.00
E 10-56-90002-210 Professional Services	\$10,000.00	\$1,927.46	\$10,000.00	\$0.00
E 10-56-90002-330 Conferences and Training	\$500.00	\$275.00	\$500.00	\$0.00
E 10-56-90002-340 Operating Supplies	\$1,000.00	\$713.28	\$1,000.00	\$0.00
E 10-56-90002-390 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
ACCT 90002 Land Use Planning	\$11,500.00	\$2,915.74	\$11,500.00	\$0.00
E 10-56-90003-210 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00
E 10-56-90003-290 Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00
ACCT 90003 GIS-Aerial Photos of the City	\$0.00	\$0.00	\$0.00	\$0.00
E 10-56-90004-110 Salaries	\$9,667.00	\$7,808.64	\$9,958.00	\$291.00
E 10-56-90004-130 Health & Life Insurance	\$1,222.00	\$922.50	\$0.00	-\$1,222.00
E 10-56-90004-133 Other Employee Benefits	\$132.00	\$0.00	\$0.00	-\$132.00
E 10-56-90004-320 Publication Fees	\$3,000.00	\$1,801.00	\$3,000.00	\$0.00
E 10-56-90004-501 SOCIAL SECURITY	\$599.00	\$480.21	\$617.00	\$18.00
E 10-56-90004-502 MEDICARE SS	\$140.00	\$112.28	\$144.00	\$4.00
E 10-56-90004-650 WRF 600	\$628.00	\$531.09	\$687.00	\$59.00
ACCT 90004 Zoning	\$15,388.00	\$11,655.72	\$14,406.00	-\$982.00
DIVISION 56 Conservation & Development	\$110,501.00	\$92,987.60	\$134,036.00	\$23,535.00
E 10-58-29000-390 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
ACCT 29000 Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00
DIVISION 58 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
E 10-59-20500-395 Transfer to Fund 15	\$71,080.00	\$0.00	\$44,000.00	-\$27,080.00
E 10-59-20500-396 Transfer to TID	\$0.00	\$0.00	\$0.00	\$0.00
E 10-59-20500-600 Principle	\$565,429.00	\$0.00	\$625,087.00	\$59,658.00
ACCT 20500 Transfer to Other Funds	\$636,509.00	\$0.00	\$669,087.00	\$32,578.00
E 10-59-90000-390 Miscellaneous	\$30,000.00	\$10,276.99	\$30,000.00	\$0.00
ACCT 90000 Contingency Fund	\$30,000.00	\$10,276.99	\$30,000.00	\$0.00
DIVISION 59 Other Financing Uses	\$666,509.00	\$10,276.99	\$699,087.00	\$32,578.00
FUND 10 General Fund	\$5,942,124.16	\$4,064,414.31	\$6,252,166.32	\$310,042.16

Account Descr	2023 Budget	2023 YTD Amt	2024 Budget	Nxt Yr Budget Diff
	\$5,942,124.16	\$4,064,414.31	\$6,252,166.32	\$310,042.16

CITY OF BERLIN
2024 Capital Project Fund Budget

SOURCE Descr	Act Code	OBJECT Descr	Comment	2024 Budget
Act Type E Expenditure				
Act Type E Expenditure	15-57-32400-861	Eq Replacement	Public Works Vehicle	\$2,030,000.00
Act Type R Revenue				\$2,030,000.00
Transfer from General Fund	15-49-20003		General Fund Contribution for Capital Projects	\$44,000.00
Proceeds from Borrowing	15-49-10010		Borrowing for Street Project	\$2,000,000.00
Act Type R Revenue				\$2,044,000.00
				\$4,074,000.00

2024 CITY OF BERLIN CAPITAL PROJECTS/EQUIPMENT REPLACEMENT

REVENUE		TOTAL
Transfer from General Fund		
Squad Car 2025 Purchase	\$ 35,000	
Portable PD Radios	\$ 3,000	
Tasers	\$ 2,000	
Command Truck	\$ 4,000	
	<u>\$ 44,000</u>	
Total Transfer from General Fund		\$ 44,000
Borrowing Funding		
2024 Borrowing for DPW Equipment	\$ 2,000,000	
		\$ 2,000,000
Total F15 Capital Project Revenues/Funding		\$ 2,044,000

EXPENSE		
Equipment & Buildings Maintenance		
DPW Equipment - Front End Loader	\$ 240,000	
DPW Equipment - 2 Snow Plow	\$ 480,000	
DPW Equipment - Street Sweeper	\$ 300,000	
DPW Equipment - Jet Vac	\$ 260,000	
DPW Equipment - 2 DPW Pickups, 1 Cemetery Pickup	\$ 150,000	
DPW Equipment - 1 5yd Dump Trucks	\$ 180,000	
DPW Equipment - Stump Grinder	\$ 30,000	
DPW Equipment - Dirt Shredder	\$ 40,000	
DPW Equipment - Skid Steer	\$ 150,000	
Fire Dept Equipment - 2025 Fire Truck	\$ 200,000	
Total Equipment & Building Maintenance		\$ 2,030,000

Total F15 Capital Project Expenditures	\$ 2,030,000
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NET	\$ 14,000
	For future purchases

To: Committee of the Whole

From: Sara Rutkowski

RE: Liquor License Request update

Date: November 07, 2023

Council has asked staff to reach out to July 1st, 2022 – June 30th, 2023 Class B Liquor license holders about the 150-day requirement rule listed in our City Ordinances.

Of the 12 businesses that were reached out, staff heard back from 7. At this time, one business has submitted paperwork that staff has deemed sufficient to prove what days they were open during the last license term. The other 6 are still working on it. A second letter was sent with emphasis placed on the businesses that have not reached out at all that they should at least connect with staff.

I have not included their specific information here as I do not want it to appear as if we are shaming the businesses that have not had time to compile what is needed, or those that have not reached out. I can provide that information upon request.

Each Provider shall further provide secondary Emergency Ambulance Services within the areas that constitute the balance of the County not included in the Primary Service Area in **Appendix C**. The Provider shall be secondarily responsible for providing Ambulance Services within its secondary coverage area on a 24 hours, 7 days per week, 365 days per year (366 during Leap Years) basis within the Turnout Times set forth in Section 405 below in the event the primary Provider is unable to respond. The County shall be solely responsible for determining which Provider is Dispatched on a secondary basis.

The Provider agrees that this Agreement constitutes a de facto Backup Agreement with all other Providers in Green Lake County. Such Backup Agreement will be in force so long as this Agreement, and any successor agreement or extension, is also in force.

SECTION 404. EQUIPMENT REPLACEMENT FUND

The County shall fund an equipment replacement fund (“**ERF**”) for the purpose of assisting the Provider in the purchase of replacement Ambulances and EMS equipment. The amount of the ERF shall be in the amount of \$115,000.00 each contract year. The ERF shall be maintained by the County in a manner determined by the County and under the sole control of the County. Any interest earned on the ERF shall inure to the County. The Provider shall submit a written request to the County, in a form reasonably satisfactory to the County, describing in detail the equipment to be replaced (including age, mileage, hours, etc., as applicable), the new equipment to be acquired, an itemized description of the cost of the new equipment (including credit for any salvage or trade value of the old equipment), the amount of Provider funds to be expended to acquire the replacement equipment, and the amount of ERF funds requested. The requests shall be submitted to the County at least 60 days prior to Provider purchasing such equipment, or obligating itself to such purchase. All requests for ERF funds greater than \$10,000 shall also be submitted no later than September 1st of each year. All disbursements from the ERF shall be in the sole discretion of the County. The County reserves the right to refuse, limit, or condition approval of any request which is deemed, in the sole discretion of the County, to be unnecessary, excessive or otherwise objectionable for any good faith reason.

**OAKWOOD CEMETERY BOARD MEETING
WEDNESDAY, October 18, 2023 6:00 P.M.
CITY HALL COUNCIL CHAMBERS**

1.) Call to Order: Nancy Gimenez called the October Oakwood Cemetery Board meeting to order at 6:01 p.m.

Roll Call: Present were: New member Luann Beyer, MaryKay Blazel, Bobbie Erdmann, Nancy Gimenez, Dave LaBuda, and Gloria Lichtfuss. Others in attendance were Kristina Boeck, Joe Drover, Sexton, Midge Seaman, and Scott Zabel.

2.)General Public Comments: There were no public comments.

3.)Financial Report: Reviewed by members. Motion made by Erdmann to accept the financial report, and Blazel seconded. The motion was carried by voice vote.

4.)August 16th Meeting Minutes: The minutes from October 19, 2022 were reviewed and Erdmann suggested that under #5) it should be mentioned what resignation was. A motion by Erdmann to accept the minutes, seconded by LaBuda. The motion carried by voice vote.

5.) Present 2024 Flower bids for Oakwood Cemetery for 2024. Zabel stated he doesn't have any bids. He sent requests to Heath Farms, Hoover Country Greenhouse, and Petals and Plow but the only one who even showed any interest was Heath Farms, however they said it was too early for them to know their 2024 prices yet. Zabel felt the glitch was that they asked for deer resistant flowers. After discussion Erdmann made a motion to go with Heath Farms and pay up to \$4,000.00 for 2024 flowers, second by Lichtfuss. The motion carried by voice vote.

6.)Present Purchase of New Dump Truck that is jointly owned by the City of Berlin and Oakwood Cemetery: Zabel passed around pictures of the 1996 truck that was bought used and is falling apart and not safe for use and thus they are looking at purchasing a new 1 ton Ford truck with aluminum body. The city is approving ½ of the funds and Zabel is asking the Oakwood Cemetery Board to approve the other half, which he estimates will be \$40,000.00. The old truck would then go to auction and whatever it is sold for would be split 50/50 between the city and the Oakwood Cemetery funds. Blazel made a motion to take \$40,000.00 from our accounts to help purchase the truck, second by Lichtfuss. The motion carried by voice vote.

7.) Present Kiosk options: Zabel said he contacted Dave Olson Jr., furniture maker, but found he is no longer in business and not an option to build a kiosk. Zabel had a catalog with an example of what they were looking at and said we could table the topic until spring or we could order something and they could put it together over the winter. After discussion, Beyer made a motion to have Zabel purchase a Kiosk up to \$3,000.00, second by Erdmann. The motion was carried by voice vote.

8.) Present costs to repair monuments: Drover reached out to both Reinke and Twin City, both said they'd send quotes but he only received one from Twin City which he presented to the Board for cost of \$2,069.00. Erdmann noted that in the past \$1,000.00/year was allotted for repairs but repairs have not been done for many years, well before Covid. Drover noted some repairs are due to unlevel foundations, some small repairs they're able to do but not the major repairs listed. Erdmann made a motion to designate \$2,000.00 and she will personally donate the \$69.00 for the monument repairs by Twin City, second by LaBuda. The motion was carried by voice vote. Drover will contact Twin City tomorrow as they said they could complete the work yet this year.

9.) Presentation by Columbarium Committee: Seaman reviewed the findings of the Columbarium Committee, noting the need for some guidelines stemmed from one family having 24 niches and Cindy Skipchak pushing for single/double as some people can't afford lots. After presentation, there were no further suggestions thus this will go to Rutkowski and City Council. Blazel made a motion to adopt the recommendations from the Columbarium Committee and send to Council for approval, second by Lichtfuss. The motion was carried by voice vote.

10.)Old Business: Erdmann questioned if our next meeting is not until spring and a need came up what would happen. Seaman explained that an extra meeting would be called during the winter and we would be contacted if needed.

11.)New Business: 1) Seaman brought up the topic of Green Burials and whether or not we should educate ourselves about them. Erdmann suggested contacting Jim Olson (Dave and Diane's son) who runs a funeral home and has had some experience with them. Green burials are environmentally friendly but it would be helpful to learn more about them.
2) Seaman questioned if a fence is needed on the north end of the cemetery where the kids are coming in and playing, which is a violation as well as leaving garbage, etc. Erdmann suggested that the police be informed.

12.) Adjourn: Lichtfuss made a motion to adjourn the meeting and Beyer provided the second. The motion was carried by voice vote. Meeting was adjourned at 7:00 P.M.

This report is respectfully submitted by Gloria Lichtfuss, Oakwood Cemetery Board Member

Columbaria Committee Findings:

Size Allowance: Foundation for Columbaria will follow all parameters as listed in the Cemetery Rules and Regulations, Height will be at the discretion of the Cemetery Board. *Larger Columbarium's are subject to increased Foundation Permit fees.

Container: Cremation vaults are not required; however, cremains must be in a container. The outside of the container must be made of durable material such as ceramic, metal, hard plastics, wood, etc. It cannot consist of plastic bags, cardboard boxes, paper, or other similar lightweight materials. Keep in mind the interior dimensions of the niche when considering your container.

Design Allowance: Final approval of Columbarium designs must be made by the Cemetery Board. A scale drawing is required.

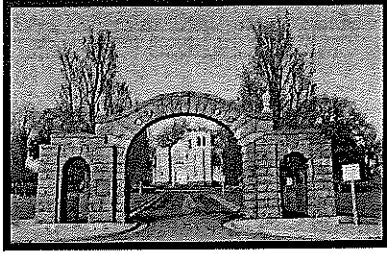
Adornments of any type must be approved by the Cemetery Sexton.

Access to Columbarium: Any and all Columbarium placements are the sole responsibility of the originating Monument Company. The Cemetery worker on Duty must be present at all placements and fees are subject to the fee schedule including After-hours, Weekend and Holiday add on fees.

How many spaces: Cemetery Space may be purchased at regular price. If owner wishes to have a headstone type monument with two niches a 2nd rite of burial may be purchased for either 1 inground burial or 1 inground burial and 1 cremation burial or 2 cremation burials for an additional \$250.00 per burial fee Plus Placement, Grave opening and Closing fees per the fee schedule. Second rite of burials, must follow the State Statute 157.10 pertaining to ownership and order of descendants.

Headstones: Spaces may only contain one traditional style headstone. If there are more than two burials, additional headstones may only be flush type headstone.

*It was discussed that Rules and Regs should be given to anyone buying spaces or Columbarium's, or possibly a list of the items deemed most important with a suggestion to check all rules and regs on our website.



OAKWOOD CEMETERY RULES AND REGULATIONS

CITY OF BERLIN, WI

Revised: October 2023

SECTION 1

A. AUTHORITY TO ESTABLISH RULES AND REGULATIONS

The Oakwood Cemetery Board has authority to establish, review, and enforce Rules and Regulations for Oakwood Cemetery, in accordance with State Law, and City of Berlin Code of Ordinances, Chapter 2, Article IV, Sections 2-408(a)(b) and Chapter 22, Sections 22-1 to 22-21.

SECTION 2

A. HOURS OF OPERATION

1. The Cemetery shall be open daily from 8 A.M. to Dusk, except from December 1st to April 1st of each year, whereby the Cemetery will only be open at the discretion of the Sexton. It shall be the responsibility of the City of Berlin Police Department to unlock and lock the Cemetery gates in accordance with the listed schedule.

B. SALE OF BURIAL LOT EASEMENTS

1. The sale of all burial lot easements shall be in accordance with City of Berlin Code of Ordinances, #148-98 and Chapter 22, Section 22-19, and shall be administered and recorded by the City Clerk's office. All spaces must be paid in full at time of reservation. If a *Cemetery Space Reservation Request* form has been filed with the Sexton, those space or spaces will be placed on reserve status for up to 14 days. If payment is not made within 14 days of the reservation, the spaces will be placed back on unreserved status and will be available for sale.
2. When a burial lot easement is purchased, the name of the deed holder will be recorded by the City Clerk's office. (Note: At all times no person "owns" a grave. A person merely purchases an easement, which means they are entitled to

the right to be buried in the grave that has been clearly designated by them and the Sexton.)

C. PERPETUAL CARE SYSTEM

1. Perpetual Care shall be provided with all burial lots sold and is included in the price of said lot. Perpetual care is defined as: Cutting of grass, trimming of surrounding trees and shrubs, and removal of leaves and debris from grave sites.
2. Additional Perpetual Care services may no longer be purchased by the owners of burial lots, as the offering of this service was officially discontinued, by action of the Board, on June 30, 1998. Therefore, the Cemetery is only required to perform this service if arranged prior to that date. The additional service is defined as: Planting of flowers in burial site urns and the sale of said urns.

D. OWNERSHIP

1. Burial lot and individual grave site ownership remains with the City of Berlin.
2. Members of the Cemetery Board, the Sexton, and those reasonably entitled thereto shall have perpetual right over all burial lots or graves, to pass to or from other lots or graves for which no other means of access is available. This is for the purpose of opening or closing graves.

E. TRANSFER OF TITLE TO GRAVES

1. Transfers of burial lot or individual grave site easements, outside the family, is allowed, but is to be administered by the easement owner, through the City Clerk's office, by quit claim deed and may be recorded with the Register of Deeds.
2. Repurchase of easements by the City of Berlin shall be at a cost in accordance with the Fee Schedule.

F. BURIAL PERMITS AND FEES

1. All burials, in and out of town, must be handled under the guidance of a funeral director.
2. Collection of all fees shall be by the City Clerk's office **prior to burial or storage**. No burials or storage will be permitted without fees being paid. The funeral director handling the specific burial is responsible for the payment of the appropriate fees.

3. All permit fees, burial site purchase and repurchase prices, burial and storage costs shall be in accordance with a Fee Schedule, as established by the Common Council by resolution, after recommendation by the Cemetery Board, and attached as part of these Rules and Regulations. The *Oakwood Cemetery Fee Schedule* shall be subject to annual review by the Cemetery Board.
4. Burials will only be allowed Monday – Saturday. Sunday and Holiday burial requests may be considered at the discretion of the Sexton. Additional fees will apply to Sunday and Holiday burials.
5. Lots in the Cemetery may only be used for the interment of human remains.

G. WINTER BURIALS

1. During the winter months, burials may take place at Oakwood Cemetery, at the prescribed fee as set forth in the *Oakwood Cemetery Fee Schedule*. Families of the deceased may also choose burial after the winter months, at the prescribed fees for storage and standard burial, as set forth in the fee schedule. In these cases, bodies of the deceased will rest in Griffiths Memorial Chapel in Oakwood Cemetery, and arrangements will be made through a local funeral director.

H. BURIAL CONTAINERS

1. The use of an outside burial container is required for all burials.
2. All burial vaults or other containers must be constructed of concrete, steel, or other composition approved by the Cemetery Board. Wooden boxes are not permitted. The requirement of such a container is for the purpose of protection from the environment, ensure against cave-in, and to provide Cemetery areas with safe ground for maintenance, and entrance and exit over burial sites.
 - a. For purpose of cremation: A cremation urn or container must be placed in a permanent outer container, commonly known as an “urn vault”, which is capable of withstanding the weight and pressures of the earth, and maintenance by Cemetery machinery.
 - b. Two (2) cremation urns, of closely related persons, may be buried in one grave.
 - c. One (1) casket and one (1) cremation urn, of closely related persons, may be buried in one grave.

I. FOUNDATIONS AND HEADSTONES

1. No person shall be permitted to place a foundation for a headstone without obtaining a permit from the City Clerk’s office. No grave headstone permit will be issued until it has been verified that the grave is paid for in full. In addition

thereto, all permits must be validated by the Sexton, who shall instruct, inspect, and approve the method of construction and installation thereof. Any deviation from this procedure without express permission from the Sexton shall constitute a violation of this Section.

2. The materials used shall be:
 - a. Five (5) shovels of ½" stone
 - b. Three (3) shovels concrete sand
 - c. Two (2) shovels cement
3. Minimum Slab for Headstone for Double Space. (*Approximate six (6) feet*)
 - a. 18" longer than headstone on each end
 - b. 6" wider than headstone on each side
 - c. Each slab 3' long or longer must contain three (3) reinforcing rods of 3/8" diameter, equally spaced in width of slab, or concrete mesh
4. Minimum Headstone for Single Space for 2 cremations or 1 burial and 1 cremation (*Approximate size 3 feet by 6 inches wide*)
 - a. Slab (4 feet) 6" larger than headstone on 3 sides, and 10 inches on one end
 - b. Specifications for slab applies (Section 3(c) above)
 - c. If a veteran is involved, a ½" pipe to be imbedded in slab at that headstone for a flag marker. Pipe to be 5" long and flush on top.
5. Contact must be made with the Sexton before forms are set, and again when completed and before being poured, to receive approval to proceed.
6. No stones or slabs shall be put in on Sundays or holidays. Special arrangements must be made with the Sexton prior to any installation on Saturdays.
7. The Sexton shall prescribe to the installer the locations and graded backfill for installation of the slab. The installer shall furnish all material.
8. If a monument/headstone becomes unsafe or needs repair, the owner of the said lot or his/her heirs will be notified by letter. If there is no response within a reasonable period of time, the Cemetery Board will arrange to remove the said marker/monument/headstone, and replace it with a suitable plaque, containing the name, as well as date of birth and death. Said marker will be placed even with the ground. The Sexton shall use his judgement in repairing or straightening markers/headstones. Any unusual situation should be taken up with the Cemetery Board.
9. Mausoleums. Plans for any mausoleum, its base and subsequent landscaping, shall be submitted to Sexton, the Public Works Superintendent, and the Cemetery Board for approval, prior to the start of construction. Said construction shall not infringe upon or damage, in any way, the adjoining gravesites, and must conform

to the surrounding landscape to present an overall pleasing appearance. Final decision on said construction shall be by the Cemetery Board.

J. GRAVE DECORATIONS:

1. The planting of trees, shrubs, or flowers on the grave is prohibited.
2. No person shall plant any shrubbery in the Cemetery without the express permission of the Cemetery Board. Shrubby is limited to no more than three (3) feet in height. The planting of trees is strictly forbidden.
3. Any plantings which are permitted will be trimmed or removed if, in the judgement of Cemetery officials, this is warranted due to conditions or appearances of the Cemetery. The use of gravel or stones (crushed or pea type) around the monument/grave is expressly forbidden.
4. Any urns, statues, or metal posts for hanging flowers must be in line with the foundation of the grave marker/monument/headstone. Perennials must be planted in pots or containers in line with the marker/monument/headstone.
5. All plastic flowers, except in vases in line with the marker/monument/headstone, are forbidden.
6. A notice for removal of all decorations is posted on the permanent sign beside the entry road to the Cemetery.
7. All flower urns brought to the Cemetery must have a foundation under them, unless an adequate foundation exists.
8. Glass containers for flowers, glass ornaments or lights of any kind are prohibited in the Cemetery.
9. Shephard's Hooks are prohibited.
10. Any decorations, including military markers, must be affixed to the cement foundation to allow for groundskeeping and lawn care. If the grave does not have a cement foundation, the decorations should be placed in the space in between the grave marker as to make it easier for groundskeeping.

K. COLUMBARIA REGULATIONS:

1. Size Allowance: Foundation for Columbaria will follow all parameters as listed in the Cemetery Rules and Regulations, Height will be at the discretion of the Cemetery Board. *Larger Columbarium's are subject to increased Foundation Permit fees.
2. Container: Cremation vaults are not required; however, cremains must be in a container. The outside of the container must be made of durable material such as ceramic, metal, hard plastics, wood, etc. It cannot consist of plastic bags, cardboard

boxes, paper, or other similar lightweight materials. Keep in mind the interior dimensions of the niche when considering your container.

3. Design Allowance: Final approval of Columbarium designs must be made by the Cemetery Board. A scale drawing is required.

4. Adornments of any type must be approved by the Cemetery Sexton.

5. Access to Columbarium: Any and all Columbarium placements are the sole responsibility of the originating Monument Company. The Cemetery worker on Duty must be present at all placements and fees are subject to the fee schedule including After-hours, Weekend and Holiday add on fees.

6. How many spaces: Cemetery Space may be purchased at regular price. If owner wishes to have a headstone type monument with two niches a 2nd rite of burial may be purchased for either 1 inground burial or 1 inground burial and 1 cremation burial or 2 cremation burials for an additional \$250.00 per burial fee Plus Placement, Grave opening and Closing fees per the fee schedule. Second rite of burials must follow the State Statute 157.10 pertaining to ownership and order of descendants.

7. Headstones: Spaces may only contain one traditional style headstone. If there are more than two burials, additional headstones may only be flush type headstone.