

CITY OF BERLIN  
SPECIAL COMMON COUNCIL MEETING AGENDA  
TUESDAY, NOVEMBER 12, 2024 6:30 PM  
COUNCIL CHAMBERS, BERLIN CITY HALL, 2ND FLOOR  
MEETING IS OPEN TO THE PUBLIC & CITY HALL IS HANDICAPPED ACCESSIBLE  
Meeting ID: 869 484 1646 Passcode: 987654

1. Roll Call
2. Virtual Attendees Seated (if necessary)
3. 2025 Budget. RECOMMENDATION: Hold Public hearing on 2025 budget, approve budget and adopt Resolution #24-10 adopting the 2025 budget.
4. Adjourn.

**CITY OF BERLIN  
SPECIAL COMMON COUNCIL MEETING  
STAFF REPORT**

**TO:** Common Council  
**FROM:** Diane Wessel, Interim Administrator  
**AGENDA ITEM:** Resolution 24-10 adopting the 2025 Budget  
**MEETING DATE:** November 12, 2024

**BACKGROUND:** A draft budget was presented October 18, 2024. The budget summary based on the draft budget was published as required by law, in advance of this public hearing.

**ANALYSIS**

The published draft budget is amended as follows and is presented as the final budget for consideration. All items below are reflected in the numbers presented in the resolution.

Expenditures:

1. General Government:
  - a. Decreased by \$119,817 due to retiree payout and municipal insurance adjustment.
  - b. Increased by \$35,500 for an employee compensation study (\$15,000), comprehensive capital improvement plan (\$8,000), and strategic plan (\$12,500). These items were presented to the City of Berlin Committee of the Whole on November 5, 2024 with unanimous agreement to recommend inclusion in the 2025 budget. ARPA funds will be transferred into the budget as a revenue to cover this increase in expenditure.
  - c. Net impact: reduced from draft budget by \$84,317.
2. Public Safety:
  - a. Decreased by \$3,978 due to municipal insurance adjustment.
  - b. Increased by \$900 to reflect the Weights and Measures contract amount. The initial budget amount of \$6,000 was estimated, \$6,900 is actual.
  - c. Net impact: reduced from draft budget by \$3,078.
3. Public Works: Decreased by \$10,000 due to retiree payout adjustment.
4. Culture & Recreation:
  - a. Decreased by \$2,710 due to municipal insurance adjustment.
  - b. Increased by \$8,152 to reflect the actual salary and associated retirement and payroll taxes.
  - c. Net impact: increased from draft budget by \$5,442.
5. Conservation & Development:
  - a. Increased professional services by \$20,000 to \$30,000 to update the city's comprehensive plan. The current plan was adopted in 2013. State statutes require an update at least every 10 years. Furthermore, WHEDA developer and municipal loan programs require that the municipality's housing element of the comprehensive plan be updated within the last 5 years. This item was presented to the City of Berlin Committee of the Whole on November 5, 2024 with unanimous agreement to recommend inclusion in the 2025 budget.

Revenues:

1. Intergovernmental revenues: reduced by \$43,857 to correct for double counting state utility aid.
2. Add funds from ARPA account in the amount of \$35,500 for strategic plan, comprehensive capital improvement plan, and employee compensation study/plan.

**SUGGESTED MOTION**

*Motion to approve Resolution 24-10; A Resolution of the Common Council of the City of Berlin adopting the 2025 Budget and setting the operating tax levy for 2024, collectible 2025.*

**RESOLUTION #24-10**

**Resolution of the Common Council of the City of Berlin adopting the 2025 Budget and setting the operating tax levy for 2024, collectible 2025.**

BE IT RESOLVED, by the Common Council of the City of Berlin, Wisconsin, that the City of Berlin Budget with a public hearing held on November 12, 2024, as required by law, be adopted in the following amounts for the following purposes:

General Government	\$913,152
Public Safety	\$1,879,006
Public Works	\$1,615,532
Health & Human Services	\$274,080
Culture & Recreation	\$866,577
Conservation & Development	\$158,484
Capital Projects	\$44,000
Debt Service	\$896,003
Contingency	\$20,000
Total	\$6,666,834

General Property Tax Levy for the year 2025 \$2,434,092

BE IT FURTHER RESOLVED, that there be and is hereby levied upon all taxable properties within the City of Berlin, as returned by the Assessor, Board of Review, and the State of Wisconsin, in the year 2024, a general tax for City purposes, and the City Treasurer is hereby authorized and directed to spread said tax upon the current tax rolls of the City of Berlin, together with any special assessments, and that the tax allocable to the State, County, Schools, and City, including the Tax Incremental portions, Solid Waste Collection/Disposal, and the amount of State aids and credits allocable, be printed on each tax bill; and

BE IT FURTHER RESOLVED, that the City Treasurer is hereby authorized and directed to retain all unpaid personal property taxes on said rolls, and collect them as required by law rather than return them to the Counties for collection; and

BE IT FURTHER RESOLVED, that all special assessments and charges for special services and improvements remaining unpaid, be inserted on the Tax Rolls against the property benefited in accordance with Chapter 66.60 WI Statutes, and collected with the property taxes. Taxpayers who select installment payments of real estate taxes must make the first payment not later than January 31, 2025, in accordance with Chapter 74.11 of the Wisconsin Statutes. Special assessments entered on the tax roll may not be paid in installments pursuant to section 74.11 of the statutes, but must be paid in full on or before January 31, 2025.

PASSED, ADOPTED, AND APPROVED, this 12<sup>th</sup> day of November, 2024.

ROLL CALL VOTE:

\_\_\_\_\_ Prybyl  
\_\_\_\_\_ Durtschi  
\_\_\_\_\_ Boeck  
\_\_\_\_\_ Stobbe  
\_\_\_\_\_ Nigbor  
\_\_\_\_\_ Burgess

CITY OF BERLIN

By: \_\_\_\_\_  
Joel Bruessel, Mayor

ATTEST: \_\_\_\_\_  
Caitlin Hilgart, Interim Clerk

Approved as to form:

\_\_\_\_\_  
Matthew G. Chier, City Attorney

DRAFT