

NOTICE OF BUDGET PUBLIC HEARING					
CITY OF BERLIN					
On Tuesday, November 11, 2025 at 6:30 P.M. a Public Hearing will be conducted before the Common Council in the Council Chambers of the Berlin City Hall. The purpose of this hearing is to receive public comment on the proposed 2026 budget, which is summarized below:					
		Adopted	Proposed	% of	
		Budget	Budget	Budget	
		2025	2026	Change	
GENERAL FUND REVENUES BUDGET					
Property Tax Levy		\$2,434,092	\$2,732,529	12.26%	
Transfer in from debt service			\$293,536		
Tax Equivalent		\$190,000	\$190,000	0.00%	
Other Taxes		\$12,000	\$8,000	-33.33%	
Special Assessments		\$2,937	\$0	0.00%	
INTERGOVERNMENTAL REVENUES					
State Shared Revenues		\$2,225,986	\$2,315,486	4.02%	
Highway Aid		\$265,703	\$297,333	11.90%	
Library Aid		\$122,474	\$120,898	-1.29%	
Federal & State Taxi Grant		\$179,574	\$95,000	-47.10%	
Senior Citizens Services		\$54,354	\$44,807	-17.56%	
Other Intergovernmental Revenues		\$75,735	\$63,501	-16.15%	
LICENSES & PERMITS		\$76,150	\$73,650	-3.28%	
FINES & FORFEITURES		\$62,850	\$60,750	-3.34%	
PUBLIC CHARGES FOR SERVICES		\$159,150	\$201,750	26.77%	
INTERGOVERNMENTAL CHARGES FOR SERVICE		\$220,718	\$176,738	-19.93%	
MISCELLANEOUS REVENUE		\$128,830	\$93,556	-27.38%	
OTHER FINANCING SOURCES		\$0	\$0		
From Non-Lapse Funds		\$0	\$0		
TFR from Fund 15		\$0	\$0		
TFR from Fund 13		\$0	\$0		
Proceeds from Borrowing		\$0	\$0		
DOT Project Financing		\$0	\$0		
Surplus Funds Utilized		\$0	\$0		
TIF Repayment of Advances		\$0	\$0		
TOTAL GENERAL FUND REVENUES		\$6,210,553	\$6,767,534	8.97%	
		Adopted	Proposed		
GENERAL FUND EXPENDITURES BUDGET		2025	2026	% Change	
General Government		\$913,152	\$954,403	4.52%	
Public Safety		\$1,879,006	\$1,889,541	0.56% x	
Public Works		\$1,615,532	\$1,626,050	0.65% x	
Health & Human Services		\$274,080	\$259,678	-5.25% x	
Culture & Recreation		\$866,577	\$704,677	-18.68% x	
Conservation/Community Development		\$158,484	\$118,142	-25.45% x	
Contingency		\$20,000	\$50,000	150.00% x	
Debt Service (Non-TIF related)		\$896,003	\$1,165,043	30.03% x	
Capital Projects (Non TIF related)		\$44,000	\$0	-100.00% x	
TOTAL GENERAL FUND EXPENDITURES		\$6,666,834	\$6,767,534	1.51%	
	Preliminary Audit	Estimated	Proposed	Proposed	Estimated
FUND BALANCES	12/31/2024	01/01/26	Expenses	Revenues	12/31/26
GOVERNMENTAL FUNDS UNAUDITED					
General Fund	\$4,024,368	\$3,468,088	\$6,767,534	\$6,767,534	\$3,468,088
Special Revenue Funds					
1986 Revolving Loan Fund	\$ 303,675	\$ 381,675	\$2,000	\$78,300	\$457,975
Senior Center Special Accounts Fund	\$ 51,117	\$ 51,117	\$0	\$0	\$51,117
Total Special Revenue Funds	\$354,792	\$ 432,792	\$2,000	\$78,300	\$509,092
Debt Service Funds	\$0	0	\$1,165,043	\$1,165,043	\$0
Capital Project Funds	\$1,559,732	\$1,265,732	\$750,000	\$750,000	\$1,265,732
TIF FUNDS					
	\$ 252,312		\$ (141,891)	\$ 37,992	\$ 327,805
	2025 BB		2026 Exp	2026 Rev	2026 EB
TIF #01E Fund 49	\$ (12,781.00)	\$ (9,227.00)	\$ (9,317.00)	\$ 15,769.00	\$ (2,775.00)
TIF #02E Fund 50	\$ 35,393.00	\$ 35,393.00	\$ -	\$ -	\$ 35,393.00
TIF #15 Fund 60	\$ 229,700.00	\$ 405,538.00	\$ (132,574.00)	\$ 22,223.00	\$ 295,187.00
TIF #16	\$ -	\$ -	\$ (14,063.40)	\$ 15,626.00	\$ 1,562.60
TIF #17	\$ -	\$ -	\$ -	\$ -	\$ -
2026 ending balance	\$ 252,312.00	\$ 431,704.00	\$ (141,891.00)	\$ 37,992.00	\$ 327,805.00
FIDUCIARY FUNDS					
	\$2,353,603		\$101,000	\$36,000	\$2,288,603
Nonexpendable-Library Endowment Principal Fund	\$57,630	\$ 57,630	\$1,000	\$1,000	\$57,630
Expendable -Library Trust Fund	\$1,819,766	\$ 2,026,573	\$50,000	\$35,000	\$2,011,573
Expendable-Cemetery Trust Fund	\$476,207	\$ 464,207	\$50,000	\$0	\$414,207
Tax Revenue By Fund		2025	Proposed		
			2026		
General Fund		\$2,434,092	\$2,732,529		
Capital Project Fund		\$44,000	\$0		
Debt Service Fund (Non-TIF)		\$896,003	\$1,165,043		
TIF Funds (city portion estimate)		\$104,413	\$133,732		
		\$3,478,508	\$4,031,304		
A copy of the proposed budget can be viewed at the City Clerk's office between the hours of 7:30 am and 4:30 P.M. M-F. No new services have been included in this proposed budget. Given under my hand and seal of the City this 23rd day of October, 2025.					
City Clerk, Jessi Balcom					