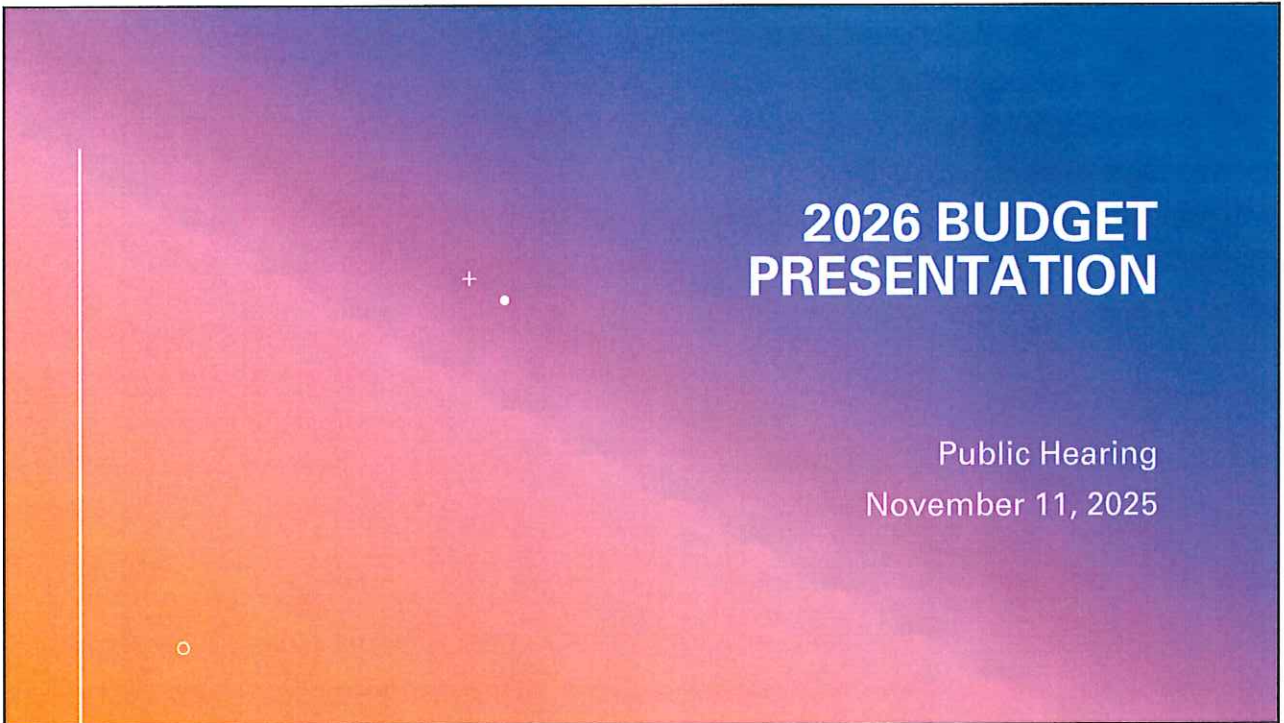


SPECIAL COMMON COUNCIL MEETING AGENDA
TUESDAY, NOVEMBER 11, 2025 AT 6:30PM
COUNCIL CHAMBERS, BERLIN CITY HALL, 2ND FLOOR
MEETING IS OPEN TO THE PUBLIC & CITY HALL IS HANDICAPPED ACCESSIBLE
CITY MEETINGS CAN BE WATCHED LIVE OR RECORDED
ON THE CITY OF BERLIN YOUTUBE PAGE @CITYOFBERLIN5623

1. Roll Call
2. Virtual Attendees Seated (if necessary)
3. City of Berlin 2026 Budget Presentation
4. Public Hearing on the City of Berlin 2026 Budget
5. Resolution #25-13 adopting the 2026 Budget and setting the property tax levy for 2025, collectible in 2026. RECOMMENDATION: Approve the adoption of Resolution #25-13 adopting the 2026 Budget and setting the property tax levy for 2025, collectible in 2026 following consideration of the comments received during the preceding Public Hearing on the City of Berlin 2026 Budget.
6. Adjourn.



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2026 BUDGET OVERVIEW

LEVY AND SPENDING BREAKDOWN

REVENUE PICTURE

2024 PRELIMINARY AUDIT FINDINGS

3

BUDGET OVERVIEW

2026 Budget

Budgeted Expenditures	\$6,767,534
Budgeted Revenues	\$6,767,534
Unbudgeted Funds Needed	\$0



The 2026
Proposed
Budget is
Balanced.

2025 Budget

Budgeted Expenditures	\$6,666,834
Budgeted Revenues	\$6,210,553
Unbudgeted Funds Needed	\$456,281

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LEVY AND SPENDING BREAKDOWN

Mill Rate Comparison 2024 to 2025 (for 2026 Budget)

CITY OF BERLIN	2024	2025	INCREASE/DECREASE
Assessed Value	\$ 438,114,900.00	\$ 442,098,300.00	\$ 3,983,400.00
Total Final Levy (Apportioned Levy + TIF Levy)	\$ 2,436,212.93	\$ 2,737,346.03	\$ 301,133.09
Mill Rate	0.005560671	0.006191714	0.000631042
Mill Rate per \$1,000	\$ 5.56	\$ 6.19	\$ 0.63

Impact to City Portion of Property Tax Bill 2024 to 2025 (for 2026 Budget)



2026 Budget Impact			
	2024 Levy	2025 Levy	Increase
Levy	\$ 2,436,212.93	\$ 2,737,346.03	\$ 301,133.10
Mill Rate	\$5.56/\$1000 value	\$6.19/\$1000 value	\$ 0.63
Estimated City Portion of Tax Bill			
\$100000 home	\$ 556	\$ 619	\$ 63
\$200000 home	\$ 1,112	\$ 1,238	\$ 126
\$300000 home	\$ 1,668	\$ 1,857	\$ 189

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LEVY AND SPENDING BREAKDOWN

The City of Berlin collects the first installment payment for all of the taxing jurisdictions; the County collects the second installment (if applicable).

For the tax bill collected in 2025 (mailed November 2024), for each dollar collected:

\$0.375 City of Berlin \$0.300 Green Lake County \$0.290 Berlin School District \$0.035 Moraine Park Tech College



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LEVY AND SPENDING BREAKDOWN

OVERALL BUDGET	Adopted Budget 2025	Proposed Budget 2026	% of Budget Change
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%

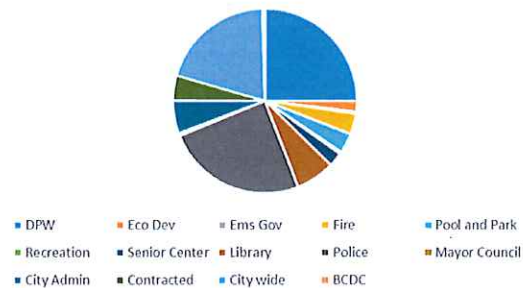
7

LEVY AND SPENDING BREAKDOWN

BY DEPARTMENT

DPW	\$	1,623,786.00
Eco Dev	\$	121,666.00
Ems Gov	\$	21,773.00
Fire	\$	233,989.00
Pool and Park	\$	225,392.00
Recreation	\$	23,372.00
Senior Center	\$	162,923.00
Library	\$	443,662.67
Police	\$	1,596,879.00
Mayor Council	\$	30,212.00
City Admin	\$	375,771.00
Contracted	\$	283,900.00
City Wide	\$	1,302,757.00
BCDC	\$	27,915.00
TOTAL	\$	6,473,997.67

Expenditures



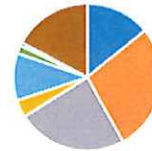
8

LEVY AND SPENDING BREAKDOWN

BY FUND

General Government	\$954,403
Public Safety	\$1,889,541
Public Works	\$1,626,050
Health & Human Services	\$259,678
Culture & Recreation	\$704,677
Conservation/Community Development	\$118,142
Contingency	\$50,000
Debt Service (Non-TIF related)	\$1,165,043
Capital Projects (Non TIF related)	\$0
	<u>\$6,767,534</u>

Expenditures



- General Government
- Public Safety
- Public Works
- Health & Human Services
- Culture & Recreation
- Conservation/Community Development
- Contingency
- Debt Service (Non-TIF related)
- Capital Projects (Non TIF related)

9

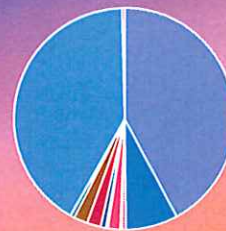
BY DEPARTMENT

DPW	\$ 492,483.00
Eco Dev	\$ 39,000.00
Ems Gov	\$ 15,738.00
Fire	\$ 115,200.00
Pool and Park	\$ 22,500.00
Recreation	\$ -
Senior Center	\$ 48,232.00
Library	\$ 130,898.00
Police	\$ 129,820.00
Mayor Council	\$ -
City Admin	\$ 35,900.00
Contracted	\$ 6,000.00
City Wide	\$ 2,679,567.23
BCDC	\$ 26,131.00
TOTAL	\$ 3,741,469.23

LEVY \$2,732,529

REVENUE PICTURE

REVENUES



- Levy
- DPW
- Eco Dev
- Ems Gov
- Fire
- Pool and Park
- Recreation
- Senior Center
- Library
- Police
- Mayor Council
- City Admin
- Contracted
- City wide
- BCDC

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REVENUE PICTURE

Municipal Vehicle Registration Fee (wheel tax) Implemented

\$25 fee per vehicle kept in the City, fee will be collected by the Department of Motor Vehicles starting January 1, 2026

2026-2030 Capital Improvement Plan Adopted

Common Council plans to borrow approximately \$2M every other year to address \$1M of Capital needs each year

Increased Employee Contribution to Employer Provided Health Insurance Benefits

Employees contributing 7.5% of cost of Insurance Premium in 2026 (rather than set dollar amount)

Looking to the Future.....

2027 planned implementation of a Recycling Fee.

The Recycling Fee will be collected as a Special Charge to all residential property owners.

It is anticipated that approximately \$164,000 will be moved from the levy to a Special Charge on the tax bill.

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CITY OF BERLIN, WISCONSIN STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS YEAR ENDED DECEMBER 31, 2024										
	GENERAL FUND	REVOLVING LOAN	HOUSING GOVT	AMBUULANCE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS		
REVENUES										
Taxes	\$ 2,187,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,379	\$ 2,444,633		
Special assessment	2,463	-	-	-	2,463	-	-	3,126		
Intergovernmental	2,815,567	-	-	4,286	-	-	103,706	2,917,559		
Licenses and permits	102,311	-	-	-	-	-	-	102,311		
Fees, forfeits and penalties	110,832	-	-	-	-	-	-	110,832		
Public charges for services	227,425	-	-	541,227	-	-	-	1,168,652		
Intergovernmental charges for services	427,252	-	-	1,226,461	-	-	-	99,388	1,755,127	
Miscellaneous	242,245	79,351	78,476	-	4,633	-	183,469	500,638		
Change in fair value of investments	-	-	-	-	-	-	127,751	127,751		
TOTAL REVENUES	6,118,836	79,351	78,476	2,171,974	6,436	-	772,721	9,225,674		
EXPENDITURES										
General	1,258,209	-	-	1,170	-	-	6,640	1,260,000		
General government	1,802,245	-	-	2,277,708	-	-	-	4,079,443		
Public safety	1,438,063	-	-	-	-	-	-	1,438,063		
Health and human services	229,342	-	-	-	-	-	130,623	344,665		
Culture, recreation and education	728,773	-	-	-	-	-	52,241	783,974		
Conservation and development	168,300	74	48,441	-	-	-	183,088	349,963		
Capital outlay	-	-	-	-	1,607,817	-	67,607	1,765,624		
Debt service	-	-	-	-	-	216,000	-	216,000		
Interest	-	-	-	-	-	151,029	-	151,029		
Other	-	-	-	-	80,867	4,325	-	82,222		
TOTAL EXPENDITURES	6,150,706	74	48,441	2,279,365	1,734,684	473,434	306,301	10,750,441		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	528,806	79,317	29,835	(106,391)	(1,732,158)	(470,834)	376,320	(1,524,767)		
OTHER FINANCING SOURCES (USES)										
Transfers in	561,362	-	-	-	-	458,092	135,267	1,152,731		
Transfers (out)	(578,905)	-	-	-	-	(11,354)	-	(591,179)		
Sale of capital assets	18,217	-	-	-	-	-	-	18,217		
Issuance of long-term debt	-	-	-	-	2,000,000	-	-	2,000,000		
Premium on long-term debt	-	-	-	-	127,301	-	-	127,301		
TOTAL OTHER FINANCING SOURCES (USES)	(129)	-	-	-	2,127,307	446,738	123,907	2,706,876		
NET CHANGE IN FUND BALANCE	398,877	79,317	29,835	(106,391)	378,119	(24,096)	500,217	1,182,106		
FUND BALANCE AT BEGINNING OF YEAR	3,503,106	278,304	18,844	559,519	1,184,413	218,362	3,156,921	8,301,509		
FUND BALANCE AT END OF YEAR	\$ 4,074,366	\$ 363,476	\$ 46,879	\$ 892,923	\$ 1,589,722	\$ -	\$ 3,657,138	\$ 9,483,615		

Fund Balances increased from 2023 to 2024

PRELIMINARY 2024 AUDIT FINDINGS

CITY OF BERLIN, WISCONSIN COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS YEAR ENDED DECEMBER 31, 2024					
	SPECIAL REVENUE FUNDS			CAPITAL PROJECT FUNDS	
	AMERICAN RESCUE	SENIOR SPECIAL ACCOUNT	CEMETERY EXPENDABLE TRUST	LIBRARY EXPENDABLE TRUST	TOTAL TO NOTE - BAJ
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 8,322
Intergovernmental	71,607	-	-	-	4,829
Intergovernmental charges for services	-	98,384	-	-	-
Miscellaneous	-	47,656	79,457	60,074	-
Change in fair value of investments	-	-	(73,923)	195,605	-
TOTAL REVENUES	71,607	146,040	5,532	255,742	12,345
EXPENDITURES					
General government	3,800	-	-	-	-
Health and human services	-	119,193	17,430	-	-
Culture, recreation and education	-	-	-	52,241	-
Conservation and development	-	-	-	-	160
Capital outlay	67,802	-	-	-	-
TOTAL EXPENDITURES	71,602	119,193	17,430	52,241	160
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	27,847	(11,898)	203,499	12,175
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	2,308	-
Transfers (out)	-	-	-	-	(9,076)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	2,308	(9,076)
NET CHANGE IN FUND BALANCE	-	27,847	(11,898)	205,807	3,103
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	23,272	418,105	1,632,559	(19,888)
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 51,119	\$ 406,207	\$ 1,838,366	\$ (16,785)

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CITY OF BERLIN, WISCONSIN BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2024									
	GENERAL FUNDS	REVENUE FUNDS	CC&S HOUSING GRANTS	AMBULANCE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS	
ASSETS									
Cash and cash equivalents	\$ 2,000,000	\$ 503,475	\$ 44,879	\$ 243,768	\$ 915,071	\$ -	\$ 486,584	\$ 4,456,219	
Investments	-	-	-	-	-	-	2,259,681	4,259,681	
Receivables	1,724,453	-	-	-	-	-	306,306	2,031,379	
Accounts and other	175,312	-	-	968,208	-	-	-	1,143,520	
Special assessments	11,212	-	-	-	35,000	-	-	46,212	
Loans	2,405	436,470	883,633	-	-	-	429,802	1,352,447	
Due from other funds	700,592	-	-	-	-	-	-	2,051,547	
Due from other governments	16,187	-	-	-	-	-	-	16,187	
Advances to other funds	17,564	-	-	-	-	-	-	17,564	
TOTAL ASSETS	\$ 8,356,377	\$ 789,884	\$ 828,512	\$ 1,211,976	\$ 1,782,223	\$ -	\$ 3,148,313	\$ 18,109,511	
LIABILITIES									
Accounts payable	276,268	-	-	36,433	517	-	8,743	277,568	
Accrued expenses	158,277	-	-	116,886	-	-	-	275,263	
Payroll	1,253,237	-	-	16,842	221,678	-	-	1,491,657	
Due to other funds	96,363	436,470	883,633	-	-	-	-	1,296,466	
Unearned revenue - other	-	-	-	-	-	-	155,971	155,971	
Advances from other funds	-	-	-	-	-	-	-	15,888	
TOTAL LIABILITIES	\$ 1,776,365	\$ 436,470	\$ 883,633	\$ 119,661	\$ 222,155	\$ -	\$ 270,514	\$ 3,684,739	
DEFERRED INFLOWS OF RESOURCES									
Taxes levied for subsequent year	2,434,092	-	-	-	-	-	306,306	2,740,398	
Unavailable revenue - special assessments	71,212	-	-	-	372	-	-	71,584	
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 2,505,304	\$ -	\$ -	\$ -	\$ 372	\$ -	\$ 306,306	\$ 2,812,052	
FUND BALANCES									
Nonspendable	15,864	-	-	-	-	-	57,830	73,694	
Restricted	238,516	-	44,879	-	-	-	2,259,971	2,543,366	
Committed	84,438	-	-	-	113,702	-	265,093	453,233	
Assigned	84,438	333,475	-	892,929	1,448,000	-	23,272	2,781,144	
Unassigned	3,837,616	-	-	892,929	1,158,722	-	14,000	5,883,266	
TOTAL FUND BALANCES	\$ 4,241,366	\$ 333,475	\$ 44,879	\$ 892,929	\$ 1,572,424	\$ -	\$ 2,552,195	\$ 11,484,168	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 8,356,377	\$ 789,884	\$ 828,512	\$ 1,211,976	\$ 1,782,223	\$ -	\$ 3,148,313	\$ 18,109,511	
Total net position reported for governmental activities in the statement of net position are different from the amount reported above as total governmental funds fund balance because:									
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position are:									
Governmental capital assets							\$ 30,540,377		
Governmental accumulated depreciation							(18,733,883)		
Some revenues are unavailable in the funds because they are not available to pay current period's expenditures.									
Special assessments to be collected after year end							106,409		
Other unearned revenue to be collected after year end							1,856,305		
Wisconsin Retirement System asset, deferred outflows of resources, and deferred inflows of resources are not reported in the fund statements.									
The assets, liabilities and net position of the internal service fund are included with governmental activities in the statement of net position.							91,152		
Adjustment to reflect the conversion to business type activities							(48,733)		
Long term liabilities, including bonds and notes payable, are not due in the current period and therefore are not reported in the fund statements. Long term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:									
General obligation debt							(5,845,000)		
Accrued interest on general obligation debt							(30,942)		
Unearned employee benefits							(28,534)		
Wisconsin Retirement System liability							(470,861)		
Total net position - governmental activities							\$ 31,876,416		

PRELIMINARY 2024 AUDIT FINDINGS

City of Berlin Net Position Figure 2 (in thousands of dollars)						
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 13,461	\$ 14,625	\$ 7,702	\$ 7,648	\$ 21,163	\$ 22,273
Capital assets	16,057	16,380	14,209	14,134	30,356	30,514
Total assets	29,518	31,004	22,001	21,782	51,519	52,786
Deferred outflows of resources	3,492	2,642	446	325	3,938	2,967
Long-term liabilities outstanding	5,858	4,939	781	745	6,639	5,684
Other liabilities	710	1,111	297	462	1,007	1,573
Total liabilities	6,569	6,050	1,078	1,207	7,647	7,257
Deferred inflows of resources	4,439	5,481	256	381	4,695	5,862
Net position:						
Net investment in capital assets	11,819	12,099	14,237	13,590	26,056	25,689
Restricted	3,926	5,312	1,519	1,597	5,445	6,909
Unrestricted	0,255	4,204	5,356	5,331	11,614	10,035
Total net position	\$ 22,003	\$ 22,115	\$ 21,112	\$ 20,519	\$ 43,115	\$ 42,634

Total net position decreased by \$26,500 (0.12%) from 2023 to 2024

2026 BUDGET ADOPTION

Public Hearing

November 11, 2025 at 6:30PM

Council, Commission & Committees/Mayor

EXPENDITURES

Account Number in Banyon Division

COUNCIL COMMISSIONS & COI

Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	Budgeted 2025	PROPOSED 2026
10-51-10000-110	Council, Commissions, and Committees	Salaries	100-10-51100-110	\$18,000	\$18,000	\$18,000	\$18,000
10-51-10000-321	Council, Commissions, and Committees	Dues	100-10-51100-321	\$1,904	\$1,904	\$1,905	\$1,905
10-51-10000-330	Council, Commissions, and Committees	Conferences and Training	100-10-51100-330	\$1,000	\$1,000	\$250	\$250
10-51-10000-340	Council, Commissions, and Committees	Operating Supplies	100-10-51100-340	\$200	\$200	\$1,200	\$200
10-51-10000-390	Council, Commissions, and Committees	Miscellaneous	100-10-51100-390	\$1,000	\$1,000	\$1,000	\$1,000
10-51-10000-501	Council, Commissions, and Committees	SOCIAL SECURITY	100-10-51100-501	\$1,116	\$1,116	\$1,116	\$1,116
10-51-10000-502	Council, Commissions, and Committees	MEDICARE SS	100-10-51100-502	\$261	\$261	\$261	\$261
10-51-10000-510	Council, Commissions, and Committees	Insurance Premiums	100-10-51100-510	\$500	\$650	\$650	\$566
10-51-10000-650	Council, Commissions, and Committees	WRF 600	100-10-51100-650	\$0	\$0	\$0	\$0
10-51-10000-790	Council, Commissions, and Committees	Grants & Contributions	100-10-51100-790	\$2,000	\$0	\$0	\$0
COUNCIL COMMISSIONS & COI TOTAL					\$24,382	\$ 23,298	

MAYOR

10-51-41000-110	Mayor	Salaries	100-10-51410-110	\$6,000	\$6,000	\$6,000	\$6,000
10-51-41000-160	Mayor	Public Relations	100-10-51410-160	\$100	\$100	\$100	\$100
10-51-41000-330	Mayor	Conferences and Training	100-10-51410-330	\$0	\$0	\$0	\$0
10-51-41000-340	Mayor	Operating Supplies	100-10-51410-340	\$50	\$50	\$50	\$50
10-51-41000-501	Mayor	SOCIAL SECURITY	100-10-51410-501	\$372	\$372	\$372	\$372
10-51-41000-502	Mayor	MEDICARE SS	100-10-51410-502	\$87	\$87	\$87	\$87
10-51-41000-510	Mayor	Insurance Premiums	100-10-51410-510	\$350	\$350	\$350	\$305
MAYOR TOTAL					\$6,959	\$ 6,914	
TOTAL Expenditures					\$31,341		\$30,212

City Attorney/Special Legal Council/Independent Auditing/Property & Liability Insurance/Sealer of Weights and Measures/Building Inspection/Animal Pound/GIS Arial Photos						
EXPENDITURES						
Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	Budgeted 2025 PROPOSED 2026
CITY ATTORNEY						
10-51-30000-110	City Attorney	Professional Services	100-10-51300-110	\$101,112	\$103,810	\$104,817 \$85,000
40-51-30000-330	City Attorney	Conferences and Training	400-10-51300-330	\$750	\$4,200	\$4,200 \$0
40-51-30000-340	City Attorney	Operating Supplies	400-10-51300-340	\$5,245	\$5,375	\$5,375 \$0
						\$111,392 \$85,000
SPECIAL LEGAL COUNSEL						
10-51-31000-210	Special Legal Counsel & Mun Professional Services		100-10-51310-210	\$6,000	\$8,000	\$3,000 \$123,000
						\$3,000 \$123,000
INDEPENDENT AUDIT						
10-51-51001-210	Independent Auditing	Professional Services	100-10-51510-210	\$22,070	\$23,175	\$25,000 \$36,000
10-51-51001-211	Independent Auditing	Additional Audit Charges	100-10-51510-211	\$3,190	\$3,250	\$3,500 \$3,000
						\$28,500 \$39,000
PROPERTY & LIABILITY INSURANCE						
10-51-93000-510	Property & Liability Insurance Premiums		100-10-51938-510			\$0 \$0
						\$0 \$0
SEALER OF WEIGHTS & MEASURES						
10-52-40000-210	Sealer of Weights & Measure Professional Services		100-10-52400-210	\$5,842	\$6,000	\$6,900 \$6,900
BUILDING INSPECTION/CODE ENFORCEMENT						
10-52-40002-210	Building Insp/Code Enforcement Professional Services		100-10-52420-210	\$25,000	\$22,000	\$22,000 \$30,000
						\$22,000 \$30,000
ANIMAL POUND FEES						
		Animal Pound Fees	100-20-45115-000			\$0 \$0
						\$0 \$0
					\$171,792	\$283,900
TOTAL Expenditures						
R	General Fund	Weights & Measures Permit		\$5,842	\$5,842	\$6,000 \$6,000
R	General Fund	Animal Pound Fees		\$250	\$0	\$0 \$0

TOTAL Revenues

\$6,000

\$6,000

City Administrator/City Clerk/Elections

EXPENDITURES

Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	Budgeted 2025	PROPOSED 2026
ADMINISTRATOR							
10-51-41500-110	General Fund City Administrator	Salaries	100-10-51415-110	\$79,226	\$127,364	\$159,484	\$113,800
10-51-41500-130	General Fund City Administrator	Health & Life Insurance	100-10-51415-130	\$22,280	\$38,251	\$47,724	\$21,618
10-51-41500-133	General Fund City Administrator	Other Employee Benefits	100-10-51415-133	\$658	\$1,382	\$1,450	\$1,500
		Professional Services	100-10-51415-210			\$0	\$0
		Publication Fees	100-10-51415-320	\$0		\$0	\$0
10-51-41500-320	General Fund City Administrator	Dues	100-10-51415-321	\$300		\$500	\$500
10-51-41500-330	General Fund City Administrator	Conferences and Training	100-10-51415-330	\$1,500		\$1,500	\$1,500
10-51-41500-340	General Fund City Administrator	Operating Supplies	100-10-51415-340	\$1,000		\$1,000	\$1,000
10-51-41500-501	General Fund City Administrator	SOCIAL SECURITY	100-10-51415-501	\$7,897		\$9,888	\$7,056
10-51-41500-502	General Fund City Administrator	MEDICARE SS	100-10-51415-502	\$1,847		\$2,313	\$1,650
10-51-41500-510	General Fund City Administrator	Insurance Premiums	100-10-51415-510	\$3,500		\$3,500	\$3,045
10-51-41500-650	General Fund City Administrator	WRF 600	100-10-51415-650	\$8,788		\$11,084	\$8,194
ADMINISTRATOR	TOTAL					\$238,443	\$159,863
CITY CLERK							
10-51-42000-110	General Fund City Clerk	Salaries	100-12-51420-110	\$89,874	\$97,890	\$100,211	\$100,832
10-51-42000-112	General Fund City Clerk	Overtime	100-12-51420-112	\$7,262	\$5,253	\$5,707	\$5,735
10-51-42000-130	General Fund City Clerk	Health & Life Insurance	100-12-51420-130	\$16,633	\$17,941	\$44,866	\$33,028
10-51-42000-133	General Fund City Clerk	Other Employee Benefits	100-12-51420-133	\$1,316	\$1,382	\$1,450	\$3,000
10-51-42000-210	General Fund City Clerk	Professional Services	100-12-51420-210	\$7,000	\$7,000	\$7,000	\$4,000
10-51-42000-240	General Fund City Clerk	Repairs & Maintenance	100-12-51420-240	\$0	\$0	\$0	\$0
10-51-42000-320	General Fund City Clerk	Publication Fees	100-12-51420-320	\$5,500	\$5,500	\$7,500	\$12,500
10-51-42000-321	General Fund City Clerk	Dues	100-12-51420-321	\$450	\$450	\$450	\$450
10-51-42000-330	General Fund City Clerk	Conferences and Training	100-12-51420-330	\$1,400	\$1,400	\$1,400	\$1,400
10-51-42000-340	General Fund City Clerk	Operating Supplies	100-12-51420-340	\$1,500	\$2,500	\$3,000	\$2,000
10-51-42000-401	General Fund City Clerk	Computer Maintenance Agreement	100-12-51420-401	\$6,500	\$6,500	\$6,500	\$10,000
10-51-42000-501	General Fund City Clerk	SOCIAL SECURITY	100-12-51420-501	\$7,491	\$6,376	\$6,567	\$6,607
10-51-42000-502	General Fund City Clerk	MEDICARE SS	100-12-51420-502	\$1,752	\$1,491	\$1,536	\$1,545
10-51-42000-510	General Fund City Clerk	Insurance Premiums	100-12-51420-510	\$4,860	\$5,000	\$5,000	\$4,350
10-51-42000-650	General Fund City Clerk	WRF 600	100-12-51420-650	\$7,854	\$6,751	\$7,361	\$7,673
CITY CLERK	TOTAL					\$198,548	\$193,120
ELECTIONS							
10-51-44000-120	General Fund Elections	Wages	100-12-51440-120	\$8,000	\$11,000	\$8,000	\$11,788
10-51-44000-240	General Fund Elections	Repairs & Maintenance	100-12-51440-240	\$2,200	\$2,200	\$2,200	\$2,000
10-51-44000-320	General Fund Elections	Publication Fees	100-12-51440-320	\$4,000	\$7,000	\$6,000	\$2,000
10-51-44000-340	General Fund Elections	Operating Supplies	100-12-51440-340	\$500	\$1,000	\$1,000	\$6,000
10-51-44000-342	General Fund Elections	POSTAGE	100-12-51440-342				\$1,000
ELECTIONS	TOTAL					\$19,200	\$22,788

TOTAL Expenditures

\$456,191 \$375,771

R	10-44-11001	General Fund	Liquor & Malt Beverage License	100-12-44100-000	\$8,000	\$8,000	\$9,000
R	10-44-11002	General Fund	Operators License - Bartender	100-12-44110-000	\$2,000	\$1,500	\$1,000
R	10-44-11005	General Fund	Amusement Device License	100-12-44113-000	\$800	\$800	\$900
R	10-44-11006	General Fund	Cigarette License	100-12-44120-000	\$175	\$250	\$250
R	10-44-11010	General Fund	Cable TV Franchise Fee	100-12-44130-000	\$27,600	\$27,600	\$24,000
R	10-44-20001	General Fund	Non-Business Licenses	100-12-44200-000	\$1,000	\$500	\$500
R	10-45-10005	General Fund	Other Accounts Due County	100-00-45120-000	\$300	\$350	\$0
			Dog License Late Charge				\$250

TOTAL Revenues

\$39,000 \$35,900

Employee Benefits/Central Duplicating/Licenses & Permits/Illegal Taxes & Refunds/Other General Government/Hydrant Rental/Parking Regulations/Taxi Grant Expenses/Historical Society/Fireworks/Media Outreach/Cable TV/Debt Service/Transfer to Other Funds/Contingency EXPENDITURES

Account Number in Banyon	Division	Description	Account Number in Account Fund	2023	2024	Budgeted	PROPOSED
						2025	2026
EMPLOYEE BENEFITS							
10-51-40001-139	General Fund Employee Benefits	Imputed Life Insurance	100-00-51400-139	\$0	\$0	\$0	\$0
10-51-40001-142	General Fund Employee Benefits	Employee Assistance	100-00-51400-142	\$1,500	\$2,000	\$2,000	\$1,500
10-51-40001-170	General Fund Employee Benefits	Retiree Payout & Insurance	100-00-51400-170	\$30,000	\$30,000	\$10,000	\$30,000
10-51-40001-210	General Fund Employee Benefits	Professional Services	100-00-51400-210	\$0	\$0	\$0	\$0
TOTAL						\$12,000	\$31,500
CENTRAL DUPLICATING							
10-51-45000-210	General Fund Central Duplicating	Professional Services	100-12-51450-210			\$0	\$500
10-51-45000-221	General Fund Central Duplicating	Phone/Data	100-12-51450-221		\$15,000	\$18,000	\$16,000
10-51-45000-340	General Fund Central Duplicating	Operating Supplies	100-12-51450-340	\$25,000	\$5,000	\$6,000	\$7,000
10-51-45000-342	General Fund Central Duplicating	POSTAGE	100-12-51450-342	\$4,500	\$6,000	\$6,000	\$6,000
10-51-45000-400	General Fund Central Duplicating	Computer Software & Hardw	100-12-51450-400	\$6,500	\$8,000	\$6,000	\$6,000
10-51-45000-401	General Fund Central Duplicating	Computer Maintenance Agrr	100-12-51450-401	\$11,000	\$11,000	\$11,000	\$8,500
10-51-45000-860	General Fund Central Duplicating	Capital Equipment	100-12-51450-860	\$11,000	\$11,000	\$11,000	\$13,500
TOTAL				\$20,000	\$20,000	\$67,000	\$81,500
ILLEGAL TAXES & FUNDS							
10-51-91000-390	General Fund Illegal Taxes & Refunds	Miscellaneous	100-10-51910-390			\$0	\$0
TOTAL						\$0	\$0
CONTINGENCY							
10-59-90000-390	General Fund Contingency Fund	Miscellaneous	100-00-59900-390			\$20,000	\$50,000
TOTAL						\$20,000	\$50,000
HYDRANT RENTAL							
10-52-23200-220	General Fund Hydrant Rental	Utilities	100-10-52232-220	\$247,775	\$103,240	\$0	\$0
TOTAL						\$0	\$0
TAXI							
10-53-52001-390	General Fund Taxi	Miscellaneous	100-10-53520-390	\$241,770	\$292,160	\$285,000	\$276,000
TOTAL						\$285,000	\$276,000
HISTORICAL SOCIETY MUSEUM							
10-55-12000-790	General Fund Historical Society Museum	Grants & Contributions	100-10-55120-790			\$2,000	\$2,000
TOTAL						\$2,000	\$2,000
FIREWORKS							
10-55-35000-390	General Fund Fireworks	Miscellaneous	100-10-55310-390			\$10,250	\$10,250
TOTAL						\$10,250	\$10,250
MEDIA OUTREACH/CABLE TV							
10-55-37000-210	General Fund Media Outreach Program	Professional Services	100-54-56320-210			\$1,000	\$0
TOTAL						\$1,000	\$0
DEBT SERVICE							
10-56-23000-390	General Fund Interest Expense	Miscellaneous	100-00-56290-390			\$0	\$0
TOTAL						\$0	\$0
TRANSFER TO OTHER FUNDS							
10-59-20500-395	General Fund Transfer to Other Funds	Transfer to Fund 15	100-00-59240-395			\$44,000	\$0
10-59-20500-396	General Fund Transfer to Other Funds	Transfer to TID	100-00-59200-396			\$0	\$0
10-59-20500-600	General Fund Transfer to Other Funds	Principle	100-00-59230-600			\$896,003	\$871,507
TOTAL						\$940,003	\$871,507
TOTAL Expenditures				\$1,317,253	\$1,302,757	\$993,000	

REVENUES

R	10-41-11000	General Fund	General Property Taxes	100-00-41110-000	\$2,107,312	\$2,173,170	\$2,434,092	\$0
R	10-41-11100	General Fund	Omitted Property Taxes	100-00-41111-000	\$0	\$0	\$0	\$0
R	10-41-14000	General Fund	Mobile Home Parking Permi	100-00-41400-000	\$150	\$40	\$0	\$0
R	10-41-32200	General Fund	In Lieu of Taxes Permits	100-00-41320-000	\$0	\$0	\$500	\$0
R	10-41-50000	General Fund	Interest on Taxes	100-00-41800-000	\$500	\$500	\$0	\$0
R	10-41-90004	General Fund	Other Taxes-Refund/Chgbpa	100-00-41900-000	\$0	\$0	\$0	\$0
R	10-42-10000	General Fund	SA-Water Mains & Laterals	100-00-42100-000	\$0	\$0	\$0	\$0
R	10-42-20000	General Fund	SA-Sanitary Sewers & Later	100-00-42200-000	\$0	\$0	\$2,880	\$0
R	10-43-22700	General Fund	Federal Taxl Grant	100-00-43227-000	11605??	\$134,955	\$134,955	\$80,000
R	10-43-30001	General Fund	Other Federal Grants	100-00-43300-000	\$0	\$0	\$0	\$0
R	10-43-41000	General Fund	Shared Revenue from State	100-00-43410-000	\$1,692,053	\$2,064,600	\$2,111,962	\$2,183,763
R	10-43-41001	General Fund	Shared Revenue: Utility Aid	100-00-43411-000	\$40,435	\$38,288	\$43,857	\$39,170
R	10-43-41010	General Fund	Shared Revenue: Personal	100-00-43412-000	\$16,183	\$16,183	\$37,349	\$42,697
R	10-43-41500	General Fund	Shared Revenue: Exp Restr	100-00-43413-000	\$39,454	\$19,175	\$19,175	\$34,512
R	10-43-43000	General Fund	Shared Revenue: Exempt C	100-00-43415-000	\$14,672	\$14,671	\$14,671	\$14,671
R	10-43-53700	General Fund	State Taxl Grant	100-00-43537-000	\$77,366	\$44,619	\$44,619	\$15,000
R	10-43-51000	General Fund	State Aid for Municipal Serv	100-00-43610-000	\$1,900	\$1,900	\$1,900	\$1,700
R	10-43-52000	General Fund	DNR Aid in Lieu of Taxes	100-00-43620-000	\$83	\$410	\$410	\$410
R	10-43-59000	General Fund	Other State Aid	100-00-43690-000	\$0	\$0	\$0	\$0
R	10-43-69005	General Fund	Shared Revenue: Video Ser	100-00-43414-000	\$13,700	\$13,700	\$13,644	\$13,644
R	10-43-79005	General Fund	Other Local Government Gr	100-00-43790-000	\$0	\$0	\$0	\$0
R	10-46-10006	General Fund	General Government	100-00-46100-000	\$4,000	\$4,000	\$4,000	\$4,000
R	10-46-11008	General Fund	License Publication Fees	100-12-46110-000	\$0	\$0	\$0	\$0
R	10-47-40001	General Fund	Charge to Utili - Admin Servi	100-00-47401-000	\$11,802	\$46,016	\$51,718	\$0
R	10-47-40002	General Fund	Charge to Utili - Rent	100-00-47402-000	\$9,000	\$9,000	\$9,000	\$9,000
R	10-47-40003	General Fund	Copying Charges to Depts	100-00-47403-000	\$250	\$0	\$0	\$0
R	10-48-11007	General Fund	Interest on Temp Investmen	100-00-48110-000	\$30,000	\$30,000	\$85,000	\$45,000
R	10-48-11013	General Fund	Interest on Advances	100-00-48111-000	\$10,000	\$0	\$0	\$0
R	10-48-13001	General Fund	Interest on Special Assessr	100-00-48130-000	\$1,000	\$1,500	\$500	\$0
R	10-48-13002	General Fund	Interest on Special Charges	100-00-48131-000	\$200	\$0	\$0	\$0
R	10-48-22500	General Fund	Land Rent	100-00-48200-000	\$9,500	\$9,000	\$6,000	\$6,000
R	10-48-30910	General Fund	Property Sales/LoanRepaym	100-00-48309-000	\$0	\$0	\$0	\$0
R	10-48-44010	General Fund	Insurance Recovery Oh Eq	100-00-48440-000	\$0	\$0	\$0	\$0
R	10-48-50013	General Fund	Donation to Fireworks	100-00-48500-000	\$0	\$0	\$0	\$0
R	10-48-90001	General Fund	Health Ins from Employees	100-00-48901-000	\$7,000	\$16,200	\$0	\$0
R	10-48-90006	General Fund	Other Income	100-00-48900-000	\$0	\$0	\$0	\$0
R	10-49-10010	General Fund	Proceeds from Borrowing	100-00-49100-000	\$0	\$0	\$0	\$0
R	10-49-10012	General Fund	Bond Premium	100-00-49110-000	\$0	\$0	\$0	\$0
R	10-49-20010	General Fund	Transfer from Capital Fund	100-00-49200-000	\$0	\$0	\$0	\$0
R	10-49-20015	General Fund	Transfer from Internal Serviv	100-00-49201-000	\$0	\$0	\$0	\$0
R	10-49-21300	General Fund	Transfer from Utility Fund	100-00-49202-000	\$190,000	\$190,000	\$190,000	\$190,000

TOTAL Revenues

\$5,206,231 \$2,679,567

BCDC

EXPENDITURES

Account Number in Banyon Division
BERLIN COMMUNITY DEVELOPMENT CORPORATION

Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	Budgeted 2025	PROPOSED 2026
10-56-70100-110	BCDC	Salaries	100-60-56710-110			\$24,273	\$25,002
10-56-70100-390	BCDC	Miscellaneous	100-60-56710-390			\$500	\$1,000
10-56-70100-501	BCDC	SOCIAL SECURITY	100-60-56710-501			\$1,505	\$1,550
10-56-70100-502	BCDC	MEDICARE SS	100-60-56710-502			\$352	\$363
BERLIN COMMUNITY DEVELOP TOTAL						\$26,630	\$27,915

REVENUES

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General Fund	BCDC Position Reimburse	100-00-48900-030	\$12,918	\$23,563	\$26,130	\$26,131
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Senior Center EXPENDITURES		Account Number in Banyon		Division		Description		Account Number in Accufund		2023	2024	2025	PROPOSED 2026
SENIOR CENTER													
10-54-60001-110	General Fund Senior Center					Salaries		100-40-54600-110		\$26,871	\$11,360	\$11,703	\$11,919
10-54-60001-120	General Fund Senior Center					Wages		100-40-54600-120		\$5,075	\$16,314	\$16,807	\$19,327
10-54-60001-130	General Fund Senior Center					Health & Life Insurance		100-40-54600-130		\$6,439	\$3,840	\$7,459	\$5,984
10-54-60001-133	General Fund Senior Center					Other Employee Benefits		100-40-54600-133		\$681	\$1,382	\$1,450	\$1,500
10-54-60001-220	General Fund Senior Center					Utilities		100-40-54600-220		\$17,000	\$17,000	\$17,000	\$17,000
10-54-60001-221	General Fund Senior Center					Phone/Data		100-40-54600-221		\$0	\$0	\$0	\$0
10-54-60001-310	General Fund Senior Center					Office Supplies		100-40-54600-310		\$1,500	\$1,500	\$1,500	\$1,500
10-54-60001-312	General Fund Senior Center					Tickets and Transportation		100-40-54600-312		\$0	\$0	\$0	\$0
10-54-60001-313	General Fund Senior Center					Donation Expenditures		100-40-54600-313		\$0	\$0	\$0	\$0
10-54-60001-320	General Fund Senior Center					Publication Fees		100-40-54600-320		\$1,300	\$1,300	\$1,300	\$1,000
10-54-60001-330	General Fund Senior Center					Conferences and Training		100-40-54600-330		\$500	\$500	\$500	\$500
10-54-60001-340	General Fund Senior Center					Operating Supplies		100-40-54600-340		\$1,000	\$2,500	\$2,500	\$2,500
10-54-60001-360	General Fund Senior Center					Other Repairs & Maintenan		100-40-54600-360		\$8,030	\$2,000	\$2,000	\$2,000
10-54-60001-390	General Fund Senior Center					Miscellaneous		100-40-54600-390		\$0	\$0	\$0	\$0
10-54-60001-501	General Fund Senior Center					SOCIAL SECURITY		100-40-54600-501		\$1,981	\$1,716	\$1,768	\$1,937
10-54-60001-502	General Fund Senior Center					MEDICARE SS		100-40-54600-502		\$463	\$401	\$413	\$453
10-54-60001-510	General Fund Senior Center					Insurance Premiums		100-40-54600-510		\$1,822	\$2,120	\$2,120	\$1,845
10-54-60001-650	General Fund Senior Center					WRF 600		100-40-54600-650		\$1,047	\$784	\$813	\$858
SENIOR CENTER TOTAL											\$67,333		\$68,303
SENIOR CENTER TRANSPORTATION													
10-54-60002-110	General Fund Senior Center Transportation					Salaries		100-40-54610-110		\$5,514	\$11,360	\$11,703	\$11,919
10-54-60002-120	General Fund Senior Center Transportation					Wages		100-40-54610-120		\$21,432	\$20,262	\$20,872	\$20,357
10-54-60002-130	General Fund Senior Center Transportation					Health & Life Insurance		100-40-54610-130		\$1,978	\$4,080	\$7,504	\$5,759
10-54-60002-330	General Fund Senior Center Transportation					Conferences and Training		100-40-54610-330		\$200	\$0	\$0	\$0
10-54-60002-350	General Fund Senior Center Transportation					Vehicle Maint & Parts		100-40-54610-350		\$8,000	\$6,000	\$6,000	\$6,000
10-54-60002-390	General Fund Senior Center Transportation					Miscellaneous		100-40-54610-390		\$625	\$500	\$500	\$250
10-54-60002-501	General Fund Senior Center Transportation					SOCIAL SECURITY		100-40-54610-501		\$1,671	\$1,961	\$2,020	\$2,001
10-54-60002-502	General Fund Senior Center Transportation					MEDICARE SS		100-40-54610-502		\$391	\$459	\$472	\$468
10-54-60002-510	General Fund Senior Center Transportation					Insurance Premiums		100-40-54610-510		\$2,430	\$2,930	\$2,930	\$2,550
10-54-60002-650	General Fund Senior Center Transportation					WRF 600		100-40-54610-650		\$360	\$784	\$813	\$858
SENIOR CENTER TRANSPORTA TOTAL											\$52,814		\$50,172
SENIOR CENTER NUTRITION													
10-54-60003-110	General Fund Senior Center Nutrition					Salaries		100-40-54620-110		\$5,514	\$11,360	\$11,703	\$11,919
10-54-60003-120	General Fund Senior Center Nutrition					Wages		100-40-54620-120		\$28,717	\$28,349	\$27,286	\$20,888
10-54-60003-130	General Fund Senior Center Nutrition					Health & Life Insurance		100-40-54620-130		\$2,098	\$3,960	\$7,264	\$5,769
10-54-60003-390	General Fund Senior Center Nutrition					Miscellaneous		100-40-54620-390		\$100	\$0	\$0	\$0
10-54-60003-501	General Fund Senior Center Nutrition					SOCIAL SECURITY		100-40-54620-501		\$2,090	\$2,462	\$1,983	\$2,034
10-54-60003-502	General Fund Senior Center Nutrition					MEDICARE SS		100-40-54620-502		\$490	\$576	\$464	\$476
10-54-60003-510	General Fund Senior Center Nutrition					Insurance Premiums		100-40-54620-510		\$850	\$1,150	\$1,150	\$1,000
10-54-60003-650	General Fund Senior Center Nutrition					WRF 600		100-40-54620-650		\$543	\$784	\$813	\$2,352
SENIOR CENTER NUTRITION TOTAL											\$50,663		\$44,448
TOTAL Expenditures											\$170,810		\$162,923

REVENUES					
R	10-43-79001	General Fund	Senior Center Nutrition Grant	100-40-43792-000	\$27,524
R	10-43-79002	General Fund	Senior Transportation Grant	100-40-43793-000	\$28,383
R	10-43-79003	General Fund	Senior Transportation Copay	100-40-43794-000	\$5,000
R	10-48-22502	General Fund	Senior Center Rent	100-40-48220-000	\$500
R	10-48-50000	General Fund	Donations To Senior Center	100-40-48500-000	\$0
REVENUES	TOTAL				
					\$23,832
					\$24,547
					\$29,807
					\$5,000
					\$200
					\$0
					\$58,554
					\$15,000
					\$29,807
					\$3,000
					\$425
					\$0
					\$48,232

Recreation

EXPENDITURES

Account Number in Banyon
RECREATION

Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	2025	PROPOSED 2026
10-55-30002-110	Recreation	Salaries	100-54-55300-110			\$11,703	\$11,919
10-55-30002-120	Recreation	Wages	100-54-55300-120			\$0	\$0
10-55-30002-130	Recreation	Health & Life Insurance	100-54-55300-130			\$7,144	\$5,769
10-55-30002-133	Recreation	Other Employee Benefits	100-54-55300-133			\$0	\$0
10-55-30002-220	Recreation	Utilities	100-54-55300-220			\$2,000	\$2,000
10-55-30002-290	Recreation	Other Contractual Services	100-54-55300-290			\$0	\$0
10-55-30002-312	Recreation	Tickets and Transportation	100-54-55300-312			\$0	\$0
10-55-30002-320	Recreation	Publication Fees	100-54-55300-320			\$0	\$0
10-55-30002-321	Recreation	Dues	100-54-55300-321			\$200	\$0
10-55-30002-330	Recreation	Conferences and Training	100-54-55300-330			\$500	\$0
10-55-30002-340	Recreation	Operating Supplies	100-54-55300-340			\$200	\$0
10-55-30002-360	Recreation	Other Repairs & Maintenance	100-54-55300-360			\$0	\$0
10-55-30002-380	Recreation	Equipment & Structures	100-54-55300-380			\$0	\$0
10-55-30002-415	Recreation	Sales Tax	100-54-55300-415			\$50	\$0
10-55-30002-501	Recreation	SOCIAL SECURITY	100-54-55300-501			\$726	\$739
10-55-30002-502	Recreation	MEDICARE SS	100-54-55300-502			\$170	\$173
10-55-30002-510	Recreation	Insurance Premiums	100-54-55300-510			\$2,200	\$1,914
10-55-30002-650	Recreation	WRF 600	100-54-55300-650			\$813	\$858
RECREATION						\$25,706	\$23,372

REVENUES

R	General Fund	State Grant Culture & Rec	100-00-43571-000	\$0	\$0	\$0	\$0
R	General Fund	Recreation Fees	100-54-46725-000	\$4,000	\$0	\$0	\$0
R	General Fund	Donations to Recreation Dept	100-54-48500-000	\$0	\$0	\$0	\$0
REVENUES						\$0	\$0

AMBULANCE
EXPENDITURES

(not on levy)

Description	Account Number in Accufund	Budgeted 2024	Actual 2024	Assumed 2025 increase to 2024	DRAFT Budget 2026	with additional EMT and protected
Salaries	600-00-52300-110	\$803,984	\$1,531,796	1531800	\$978,207.48	1655962
Overtime	600-00-52300-112	\$578,278	\$0	0	\$599,546.52	0
Wages	600-00-52300-120	\$50,000	\$13,264	15039,49558	\$15,491	15490.68045
Health & Life Insurance	600-00-52300-130	\$235,566	\$203,858	203900	\$178,532	\$202,132
Other Employee Benefits	600-00-52300-133	\$12,438	\$1,250	1300	\$12,438	\$13,188
Public Relations	600-00-52300-160	\$2,000	\$2,863	2900	\$2,000	\$2,000
Personnel Services	600-00-52300-190	\$40,000	\$6,002	7705.278211	\$30,000	\$30,000
Professional Services	600-00-52300-210	\$0	\$60	0	\$0	\$0
Utilities	600-00-52300-220	\$15,000	\$5,185	5200	\$10,000	\$10,000
Phone/Data	600-00-52300-221	\$12,000	\$10,333	10300	\$12,000	\$12,000
Repairs & Maintenance	600-00-52300-240	\$0	\$0	0	\$0	\$0
Other Contractual Services	600-00-52300-290	\$70,000	\$107,172	107200	\$70,000	\$70,000
Office Supplies	600-00-52300-310	\$3,500	\$1,928	8674.544982	\$3,500	\$3,500
Conferences and Training	600-00-52300-330	\$8,000	\$6,804	11671.08684	\$13,000	\$13,000
Operating Supplies	600-00-52300-340	\$45,000	\$43,279	43300	\$55,000	\$55,000
POSTAGE	600-00-52300-342	\$500	\$178	0	\$500	\$500
Equipment Maintenance	600-00-52300-343	\$8,000	\$244	1174.804992	\$8,000	\$8,000
Gas, Oil & Other Supplies	600-00-52300-344	\$35,000	\$19,925	20000	\$0	\$0
Property Services - Vehicles	600-00-52300-345	\$45,000	\$51,855	51900	\$80,000	\$80,000
Equipment & Structures	600-00-52300-380	\$55,000	\$40,967	51139.10556	\$55,000	\$55,000
Uniforms	600-00-52300-391	\$5,000	\$4,917	4900	\$5,000	\$5,000
SOCIAL SECURITY	600-00-52300-501	\$88,800	\$91,360	91400	\$94,101	99742
MEDICARE SS	600-00-52300-502	\$20,768	\$21,392	21400	\$22,034	\$23,233.76
Insurance Premiums	600-00-52300-510	\$51,975	\$0	0	\$45,220	45220
Lease Payment & Rent	600-00-52300-530	\$0	\$11,700	14040.56162	\$24,000	24000
WRF 600	600-00-52300-650	\$95,231	\$98,804	98800	\$103,740	247764
		\$2,281,040	\$2,275,138	\$2,303,745	\$2,417,309.68	\$2,670,732.44

Ambulance Fees

Ambulance Service to Towns	600-00-46230-000	\$940,932	\$502,145	\$550,000	\$550,000
Ambulance Service to County	600-00-47324-000	\$0	\$600	\$600	\$600
Donations to Ambulance	600-00-48500-000	\$1,302,509	\$1,800,000	\$1,866,609.68	\$2,120,032.44
		\$0	1000	\$100	\$100
		\$2,243,441	\$2,303,745	\$2,417,309.68	\$2,670,732.44

Library		EXPENDITURES				PROPOSED			
Account Number in Banyon		Division		Description		Account Number in Accufund		2023	2024
LIBRARY								2023	2024
10-55-11001-110	Library	Library	Salaries	100-50-55110-110					\$230,196
10-55-11001-130	Library	Library	Health & Life Insurance	100-50-55110-130					\$23,485
10-55-11001-133	Library	Library	Other Employee Benefits	100-50-55110-133					\$2,175
10-55-11001-160	Library	Library	Public Relations	100-50-55110-160					\$1,000
10-55-11001-210	Library	Library	Professional Services	100-50-55110-210					\$29,619
10-55-11001-220	Library	Library	Utilities	100-50-55110-220					\$20,000
10-55-11001-221	Library	Library	Phone/Data	100-50-55110-221					\$1,600
10-55-11001-240	Library	Library	Repairs & Maintenance	100-50-55110-240					\$6,000
10-55-11001-290	Library	Library	Other Contractual Services	100-50-55110-290					\$25,000
10-55-11001-310	Library	Library	Office Supplies	100-50-55110-310					\$6,200
10-55-11001-320	Library	Library	Publication Fees	100-50-55110-320					\$300
10-55-11001-321	Library	Library	Dues	100-50-55110-321					\$700
10-55-11001-330	Library	Library	Conferences and Training	100-50-55110-330					\$1,500
10-55-11001-340	Library	Library	Operating Supplies	100-50-55110-340					\$43,000
10-55-11001-380	Library	Library	Equipment & Structures	100-50-55110-380					\$0
10-55-11001-501	Library	Library	SOCIAL SECURITY	100-50-55110-501					\$14,768
10-55-11001-502	Library	Library	MEDICARE SS	100-50-55110-502					\$3,454
10-55-11001-510	Library	Library	Insurance Premiums	100-50-55110-510					\$11,000
10-55-11001-650	Library	Library	WRF 600	100-50-55110-650					\$12,181
LIBRARY									\$432,178
									\$443,663

REVENUES									
R								2023	2024
R								2023	2024
10-55-11001-110	General Fund	Library Aid from Counties	100-50-43790-000					\$120,022	\$113,981
10-55-11001-130	General Fund	Library Fines	100-50-46710-000					\$5,000	\$3,500
10-55-11001-160	General Fund	Library Rent	100-50-48210-000					\$6,700	\$7,000
REVENUES									\$132,474
									\$120,898
									\$3,000
									\$7,000
									\$130,898

Police EXPENDITURES Account Number in Banyon POLICE DEPARTMENT	Division	Description	Account Number in Accufund	2023	2024	Budgeted 2025	PROPOSED 2026
10-52-10001-110	General Func Police Department	Salaries	100-20-52100-110	\$784,640	\$861,369	\$883,893	\$927,602
10-52-10001-111	General Func Police Department	Part-time Salaries	100-20-52100-111	\$0	\$0	\$0	\$0
10-52-10001-112	General Func Police Department	Overtime	100-20-52100-112	\$58,000	\$65,000	\$70,000	\$78,135
10-52-10001-113	General Func Police Department	Firearms Training Officers	100-20-52100-113	\$2,060	\$2,060	\$2,060	\$2,146
10-52-10001-114	General Func Police Department	Emergency Response Team	100-20-52100-114	\$2,500	\$2,500	\$2,500	\$2,500
10-52-10001-116	General Func Police Department	VC/DAT/EVOC Training	100-20-52100-116	\$5,000	\$5,000	\$5,000	\$5,000
10-52-10001-117	General Func Police Department	Holiday Benefits	100-20-52100-117	\$30,000	\$30,900	\$32,000	\$36,000
10-52-10001-119	General Func Police Department	Crossing Guard Wages	100-20-52100-119	\$7,210	\$7,210	\$7,210	\$3,567
10-52-10001-130	General Func Police Department	Health & Life Insurance	100-20-52100-130	\$126,074	\$140,191	\$210,563	\$161,804
10-52-10001-133	General Func Police Department	Other Employee Benefits	100-20-52100-133	\$8,499	\$8,983	\$11,600	\$12,750
10-52-10001-160	General Func Police Department	Public Relations	100-20-52100-160	\$0	\$1,000	\$1,000	\$0
10-52-10001-170	General Func Police Department	Retiree Payout & Insurance	100-20-52100-170	\$0	\$0	\$0	\$0
10-52-10001-184	General Func Police Department	Blood Draws	100-20-52100-184	\$3,500	\$2,500	\$2,500	\$2,500
10-52-10001-190	General Func Police Department	Personnel Services	100-20-52100-190	\$4,000	\$5,000	\$5,000	\$5,000
10-52-10001-210	General Func Police Department	Professional Services	100-20-52100-210	\$1,000	\$2,000	\$2,000	\$2,000
10-52-10001-221	General Func Police Department	Phone/Data	100-20-52100-221	\$1,920	\$2,500	\$3,000	\$5,000
10-52-10001-290	General Func Police Department	Other Contractual Services	100-20-52100-290	\$3,375	\$3,500	\$3,500	\$3,500
10-52-10001-310	General Func Police Department	Office Supplies	100-20-52100-310	\$3,000	\$3,000	\$3,000	\$3,000
10-52-10001-321	General Func Police Department	Dues	100-20-52100-321	\$1,000	\$1,000	\$1,000	\$1,000
10-52-10001-329	General Func Police Department	Training - DOJ Reimbursable	100-20-52100-329	\$0	\$0	\$0	\$0
10-52-10001-330	General Func Police Department	Conferences and Training	100-20-52100-330	\$6,920	\$6,000	\$6,000	\$6,000
10-52-10001-340	General Func Police Department	Operating Supplies	100-20-52100-340	\$4,100	\$4,300	\$4,300	\$4,300
10-52-10001-344	General Func Police Department	Gas, Oil & Other Supplies	100-20-52100-344	\$20,600	\$21,000	\$21,000	\$21,000
10-52-10001-345	General Func Police Department	Property Services - Vehicles	100-20-52100-345	\$9,000	\$10,000	\$10,000	\$10,000
10-52-10001-360	General Func Police Department	Other Repairs & Maintenance	100-20-52100-360	\$8,000	\$1,000	\$1,000	\$1,000
10-52-10001-380	General Func Police Department	Equipment & Structures	100-20-52100-380	\$14,000	\$25,000	\$8,000	\$8,000
10-52-10001-401	General Func Police Department	Computer Maintenance Agree	100-20-52100-401	\$57,117	\$59,714	\$61,639	\$65,407
10-52-10001-501	General Func Police Department	SOCIAL SECURITY	100-20-52100-501	\$13,358	\$13,965	\$14,416	\$15,296
10-52-10001-502	General Func Police Department	MEDICARE SS	100-20-52100-502	\$35,234	\$41,758	\$37,000	\$32,190
10-52-10001-510	General Func Police Department	Insurance Premiums	100-20-52100-510	\$3,074	\$3,416	\$3,600	\$3,780
10-52-10001-650	General Func Police Department	WRF 600	100-20-52100-650	\$113,043	\$129,682	\$143,485	\$146,835
10-52-10001-700	General Func Police Department	WRF 700	100-20-52100-700	\$1,327,224	\$1,467,548	\$1,583,266	\$1,590,312
POLICE DEPARTMENT TOTAL							
POLICE UNIFORM ALLOWANCE							
10-52-17100-195	General Func Police Uniform Allowance	Clothing Allowance	100-20-52110-195	\$6,100	\$6,100	\$6,100	\$6,100
10-52-17100-501	General Func Police Uniform Allowance	SOCIAL SECURITY	100-20-52110-501	\$250	\$250	\$250	\$378
10-52-17100-502	General Func Police Uniform Allowance	MEDICARE SS	100-20-52110-502	\$55	\$55	\$55	\$89
POLICE UNIFORM ALLOWANCE TOTAL							
TOTAL Expenditures							
				\$1,589,671	\$6,405	\$6,567	\$1,596,879

REVENUES

R	10-44-90300	General Fund	Parking Permits	100-00-44900-000	\$1,500	\$1,000	\$0	\$0
R	10-48-30100	General Fund	Property Sales-Law Enforcement	100-00-48301-000	\$0	\$0	\$0	\$0
R	10-43-21100	General Fund	DOJ Reimb for Police Training	100-20-43211-000	\$1,920	\$1,920	\$1,920	\$1,920
R	10-43-21102	General Fund	DOJ Reimb/Police Vests	100-20-43211-010	\$1,200	\$1,200	\$1,200	\$1,200
R	10-45-10001	General Fund	Circuit Court Fines & Forfeit	100-20-45100-000	\$2,500	\$2,500	\$2,500	\$2,500
R	10-45-10002	General Fund	Parking Violations	100-20-45110-000	\$10,000	\$10,000	\$10,000	\$8,000
R	10-45-10008	General Fund	Municipal Court Fines & Forf	100-20-45130-000	\$55,000	\$50,000	\$50,000	\$50,000
R	10-46-12100	General Fund	Alarm Connection Fees	100-20-46115-000	\$0	\$0	\$0	\$0
R	10-46-12000	General Fund	False Alarm Fees	100-20-46116-000	\$1,600	\$1,000	\$1,000	\$1,000
R	10-46-21001	General Fund	Police Dept Fingerprinting	100-20-46210-000	\$200	\$200	\$200	\$200
R	10-46-21002	General Fund	Police Warrant Processing Fee	100-20-46211-000	\$200	\$0	\$0	\$0
R	10-46-21004	General Fund	Police Dept Paper Services	100-20-46212-000	\$500	\$500	\$500	\$300
R	10-46-21005	General Fund	Police Dept Witness Fees	100-20-46213-000	\$50	\$50	\$0	\$0
R	10-46-21006	General Fund	Police Photocopies	100-20-46214-000	\$700	\$700	\$700	\$700
	10-46-21101		Restitution Payments	100-20-46215-000			\$2,000	\$2,000
R	10-46-29000	General Fund	School Patrol Services	100-20-46290-000	\$3,700	\$2,000	\$2,000	\$2,000
R	10-47-32100	General Fund	Student Resource Officer SRC	100-20-47321-000	\$60,000	\$60,000	\$60,000	\$60,000
R	10-48-50001	General Fund	Donations to Police Dept	100-20-48500-000	\$0	\$0	\$0	\$0
	TOTAL					\$132,020	\$129,820	

REVENUES

R	10-48-42010	General Fund	Insurance Recovery PD Equip	100-00-48420-000	\$0	\$0	\$0	\$0
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Fire
EXPENDITURES

Account Number in Banyon

FIRE DEPARTMENT

Division

Description
FIRE DEPARTMENT

Account Number in Accufund

PROPOSED
2025
2026

10-52-20003-110	General Fund Fire Department	100-22-52200-110	\$54,987	\$52,791	\$52,791
10-52-20003-115	General Fund Fire Department	100-22-52200-115	\$21,600	\$21,600	\$21,600
10-52-20003-118	General Fund Fire Department	100-22-52200-118	\$42,102	\$43,371	\$41,000
10-52-20003-127	General Fund Fire Department	100-22-52200-127	\$3,120	\$3,120	\$3,120
10-52-20003-130	General Fund Fire Department	100-22-52200-130	\$14,162	\$11,923	\$14,950
10-52-20003-133	General Fund Fire Department	100-22-52200-133	\$482	\$691	\$725
10-52-20003-210	General Fund Fire Department	100-22-52200-210	\$16,560	\$16,560	\$16,560
10-52-20003-290	General Fund Fire Department	100-22-52200-290	\$3,425	\$3,425	\$3,425
10-52-20003-310	General Fund Fire Department	100-22-52200-310	\$250	\$250	\$250
10-52-20003-320	General Fund Fire Department	100-22-52200-320	\$150	\$150	\$150
10-52-20003-321	General Fund Fire Department	100-22-52200-321	\$1,100	\$1,100	\$1,100
10-52-20003-326	General Fund Fire Department	100-22-52200-326	\$3,000	\$3,000	\$3,000
10-52-20003-330	General Fund Fire Department	100-22-52200-330	\$4,000	\$4,000	\$4,000
10-52-20003-340	General Fund Fire Department	100-22-52200-340	\$6,350	\$6,350	\$6,350
10-52-20003-345	General Fund Fire Department	100-22-52200-345	\$17,000	\$17,000	\$17,000
10-52-20003-380	General Fund Fire Department	100-22-52200-380	\$15,200	\$15,200	\$15,200
10-52-20003-390	General Fund Fire Department	100-22-52200-390	\$1,925	\$1,925	\$1,925
10-52-20003-501	General Fund Fire Department	100-22-52200-501	\$7,359	\$7,301	\$7,301
10-52-20003-502	General Fund Fire Department	100-22-52200-502	\$1,721	\$1,708	\$1,708
10-52-20003-510	General Fund Fire Department	100-22-52200-510	\$9,820	\$11,820	\$10,000
10-52-20003-650	General Fund Fire Department	100-22-52200-650	\$1,625	\$1,662	\$1,662
10-52-20003-651	General Fund Fire Department	100-22-52200-651	\$6,000	\$8,000	\$8,000
10-52-20003-700	General Fund Fire Department	100-22-52200-700	\$0	\$0	\$0
10-52-20003-818	General Fund Fire Department	100-22-52200-818	\$0	\$0	\$0
10-52-20003-819	General Fund Fire Department	100-22-52200-819	\$6,000	\$6,000	\$6,000
TOTAL				\$237,817	\$233,989

FIRE DEPARTMENT

REVENUES

10-43-21200	General Fund	100-22-43212-000	\$0	\$0	\$0
10-43-42001	General Fund	100-22-43420-000	\$13,700	\$13,700	\$13,700
10-43-52903	General Fund	100-22-43529-000	\$0	\$0	\$0
10-46-22002	General Fund	100-22-46220-000	\$1,500	\$1,500	\$1,500
10-47-32300	General Fund	100-22-47323-000	\$90,000	\$90,000	\$90,000
10-47-32301	General Fund	100-22-47323-010	\$11,000	\$10,000	\$10,000
10-48-50002	General Fund	100-22-48500-000	\$3,000	\$0	\$0
TOTAL				\$115,200	\$115,200

REVENUES

10-48-30200	General Fund	100-00-48302-000	\$0	\$0	\$0
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R

Emergency Government

EXPENDITURES

Account Number in Banyon

Division

Description

Account Number in Accufund

Budgeted
2024

2025

PROPOSED
2026

EMERGENCY MANAGEMENT

10-52-90001-110	Emergency Management	Salaries	100-29-52900-110	\$8,553	\$6,272	\$6,272	\$0
10-52-90001-130	Emergency Management	Health & Life Insurance	100-29-52900-130	\$3,000	\$3,000	\$0	\$7,119
10-52-90001-133	Emergency Management	Other Employee Benefits	100-29-52900-133	\$121	\$0	\$0	\$0
10-52-90001-220	Emergency Management	Utilities	100-29-52900-220	\$250	\$250	\$250	\$300
10-52-90001-291	Emergency Management	Radar Control	100-29-52900-291	\$6,600	\$6,600	\$6,600	\$6,600
10-52-90001-292	Emergency Management	Terrorism	100-29-52900-292	\$0	\$0	\$0	\$0
10-52-90001-293	Emergency Management	FEMA Related Costs	100-29-52900-293	\$0	\$0	\$0	\$0
10-52-90001-310	Emergency Management	Office Supplies	100-29-52900-310	\$70	\$70	\$70	\$70
10-52-90001-330	Emergency Management	Conferences and Training	100-29-52900-330	\$553	\$550	\$550	\$250
10-52-90001-340	Emergency Management	Operating Supplies	100-29-52900-340	\$100	\$100	\$100	\$100
10-52-90001-345	Emergency Management	Property Services - Vehicles	100-29-52900-345	\$1,430	\$1,430	\$1,430	\$1,430
10-52-90001-380	Emergency Management	Equipment & Structures	100-29-52900-380	\$2,250	\$2,250	\$2,250	\$2,250
10-52-90001-501	Emergency Management	SOCIAL SECURITY	100-29-52900-501	\$530	\$389	\$389	\$0
10-52-90001-502	Emergency Management	MEDICARE SS	100-29-52900-502	\$124	\$91	\$91	\$0
10-52-90001-510	Emergency Management	Insurance Premiums	100-29-52900-510	\$3,003	\$4,200	\$4,200	\$3,654
10-52-90001-650	Emergency Management	WRF 600	100-29-52900-650	\$375	\$416	\$416	\$0
10-52-90001-700	Emergency Management	WRF 700	100-29-52900-700	\$0	\$0	\$0	\$0
EMERGENCY MANAGEMENT					\$22,618		\$21,773

REVENUES

R	General Fund	Command Trk Exp Reimb	100-29-43790-000	\$4,000	\$4,000	\$4,000	\$4,000
R	General Fund	Donations to Radar	100-29-48501-000	\$4,000	\$4,000	\$4,000	\$4,000
R	General Fund	Donations to Emerg Manage	100-29-48500-000	\$0	\$0	\$0	\$0
R	General Fund	Health Ins Reimb GL Cnty	100-00-47326-000	\$0	\$0	\$0	\$7,738
REVENUES					\$8,000		\$15,738

Economic Development

EXPENDITURES

Account Number in Banyon	Division	Description	Account Number in Accufund				2023	2024	Budgeted 2025	PROPOSED 2026
PUBLIC HOUSING										
10-56-50001-110	General Func Public Housing	Salaries	100-60-56500-110						\$5,302	\$5,195
10-56-50001-112	General Func Public Housing	Overtime	100-60-56500-112						\$0	\$0
10-56-50001-130	General Func Public Housing	Health & Life Insurance	100-60-56500-130						\$2,857	\$2,123
10-56-50001-133	General Func Public Housing	Other Employee Benefits	100-60-56500-133						\$0	\$0
10-56-50001-501	General Func Public Housing	SOCIAL SECURITY	100-60-56500-501						\$329	\$322
10-56-50001-502	General Func Public Housing	MEDICARE SS	100-60-56500-502						\$77	\$75
10-56-50001-510	General Func Public Housing	Insurance Premiums	100-60-56500-510						\$285	\$250
10-56-50001-650	General Func Public Housing	WRF 600	100-60-56500-650						\$369	\$374
TOTAL									\$9,219	\$8,339
ASSESSMENT										
10-51-53001-110	General Func Assessment	Salaries	100-10-51530-110				\$2,717	\$2,789	\$2,864	\$2,941
10-51-53001-130	General Func Assessment	Health & Life Insurance	100-10-51530-130				\$366	\$0	\$454	\$356
10-51-53001-133	General Func Assessment	Other Employee Benefits	100-10-51530-133				\$33	\$0	\$0	\$0
10-51-53001-210	General Func Assessment	Professional Services	100-10-51530-210				\$25,000	\$25,000	\$25,000	\$25,000
10-51-53001-240	General Func Assessment	Repairs & Maintenance	100-10-51530-240				\$0	\$0	\$0	\$0
10-51-53001-320	General Func Assessment	Publication Fees	100-10-51530-320				\$500	\$600	\$600	\$500
10-51-53001-330	General Func Assessment	Conferences and Training	100-10-51530-330				\$200	\$0	\$0	\$200
10-51-53001-340	General Func Assessment	Operating Supplies	100-10-51530-340				\$500	\$200	\$200	\$200
10-51-53001-501	General Func Assessment	SOCIAL SECURITY	100-10-51530-501				\$168	\$173	\$178	\$182
10-51-53001-502	General Func Assessment	MEDICARE SS	100-10-51530-502				\$39	\$40	\$42	\$43
10-51-53001-510	General Func Assessment	Insurance Premiums	100-10-51530-510				\$1,276	\$2,100	\$2,100	\$1,827
10-51-53001-650	General Func Assessment	WRF 600	100-10-51530-650				\$157	\$172	\$178	\$190
TOTAL									\$31,616	\$31,439
URBAN DEVELOPMENT										
10-56-60005-836	General Func Urban Development	Raze & f Raze Orders	100-60-56600-836						\$0	\$0
TOTAL									\$0	\$0

ECONOMIC DEVELOPMENT

10-56-75000-110	General Func Economic Development	Salaries	100-60-56700-110						\$38,467	\$39,608
10-56-75000-130	General Func Economic Development	Health & Life Insurance	100-60-56700-130						\$7,005	\$5,534
10-56-75000-133	General Func Economic Development	Other Employee Benefits	100-60-56700-133						\$725	\$750
10-56-75000-210	General Func Economic Development	Professional Services	100-60-56700-210						\$3,000	\$3,300
10-56-75000-290	General Func Economic Development	Other Contractual Services	100-60-56700-290						\$1,000	\$0
10-56-75000-310	General Func Economic Development	Office Supplies	100-60-56700-310						\$500	\$500
10-56-75000-321	General Func Economic Development	Dues	100-60-56700-321						\$1,000	\$100
10-56-75000-322	General Func Economic Development	Community Mktg/Promotion	100-60-56700-322						\$2,500	\$1,000
10-56-75000-330	General Func Economic Development	Conferences and Training	100-60-56700-330						\$1,500	\$1,000
10-56-75000-351	General Func Economic Development	Room Tax Expense	100-60-56700-351						\$6,000	\$6,000
10-56-75000-355	General Func Economic Development	Grants to Businesses	100-60-56700-355						\$0	\$0
10-56-75000-501	General Func Economic Development	SOCIAL SECURITY	100-60-56700-501						\$2,385	\$2,456

10-56-75000-502	General Func Economic Development	MEDICARE SS	100-60-56700-502	\$558	\$574
10-56-75000-510	General Func Economic Development	Insurance Premiums	100-60-56700-510	\$2,250	\$1,960
10-56-75000-650	General Func Economic Development	WRF 600	100-60-56700-650	\$2,673	\$2,852
10-56-75000-838	General Func Economic Development	Housing Rebate Incentive	100-60-56700-838	\$5,000	\$0
ECONOMIC DEVELOPMENT	TOTAL			\$74,563	\$65,634

LAND USE PLANNING					
10-56-90002-210	General Func Land Use Planning	Professional Services	100-60-56300-210	\$30,000	\$0
10-56-90002-330	General Func Land Use Planning	Conferences and Training	100-60-56300-330	\$500	\$0
10-56-90002-340	General Func Land Use Planning	Operating Supplies	100-60-56300-340	\$1,000	\$700
10-56-90002-390	General Func Land Use Planning	Miscellaneous	100-60-56300-390	\$0	\$0
LAND USE PLANNING	TOTAL			\$31,500	\$700

ZONING					
10-56-90004-110	General Func Zoning	Salaries	100-60-56400-110	\$10,258	\$10,562
10-56-90004-130	General Func Zoning	Health & Life Insurance	100-60-56400-130	\$1,816	\$1,424
10-56-90004-133	General Func Zoning	Other Employee Benefits	100-60-56400-133	\$0	\$0
10-56-90004-320	General Func Zoning	Publication Fees	100-60-56400-320	\$3,000	\$2,000
10-56-90004-501	General Func Zoning	SOCIAL SECURITY	100-60-56400-501	\$636	\$655
10-56-90004-502	General Func Zoning	MEDICARE SS	100-60-56400-502	\$149	\$153
10-56-90004-650	General Func Zoning	WRF 600	100-60-56400-650	\$713	\$760
ZONING	TOTAL			\$16,572	\$15,554

TOTAL Expenditures				\$163,470	\$121,666
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REVENUES					
R	10-41-21000 General Fund	Room Tax	100-00-41210-000	\$11,500	\$8,000
R	10-43-69001 General Fund	Payback from WDF	100-00-43691-000	\$8,934	\$0
R	10-44-30002 General Fund	Building Insp Issued Permits	100-00-44300-000	\$30,000	\$30,000
\$2000 in budget not in accufund	10-46-40000 General Fund	Zoning Permits/Fees	100-60-44400-000	\$2,000	\$1,000
R	10-46-84000 General Fund	Raze Order Reimbursement	100-60-46840-000	\$0	\$0
REVENUES	TOTAL			\$52,434	\$39,000

R	10-43-27100 General Fund	Federal Housing/Econ Dev	100-00-43271-000	\$0	\$0
R	10-44-11003 General Fund	Business or Occupation Lic	100-12-44111-000	\$0	\$0
R	10-44-30003 General Fund	Misc Inspection Permits	100-00-44310-000	\$0	\$0

TOTAL Revenues				\$52,434	\$39,000
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DPW	Account Number in Banyon			Division	Description	Account Number in Accurfund			Budgeted	PROPOSED
EXPENDITURES	GENERAL								2025	2026
PUBLIC WORKS GENERAL ; 31100 streets										
10-53-31100-112	General Func Public Works	General Streets	Overtime	100-30-53311-112	\$602	\$1,195	\$1,231	\$1,241		
10-53-31100-120	General Func Public Works	General Streets	Wages	100-30-53311-120	\$270,761	\$275,100	\$292,697	\$300,079		
10-53-31100-130	General Func Public Works	General Streets	Health & Life Insurance	100-30-53311-130	\$77,762	\$82,376	\$95,266	\$68,273		
10-53-31100-133	General Func Public Works	General Streets	Other Employee Benefits	100-30-53311-133	\$3,175	\$4,837	\$5,075	\$7,500		
10-53-31100-170	General Func Public Works	General Streets	Retiree Payout & Insurance	100-30-53311-170	\$0	\$0	\$0	\$0		
10-53-31100-210	General Func Public Works	General Streets	Professional Services	100-30-53311-210	\$21,500	\$21,500	\$21,500	\$21,500		
10-53-31100-215	General Func Public Works	General Streets	Safety	100-30-53311-215	\$2,000	\$2,000	\$2,000	\$2,000		
10-53-31100-220	General Func Public Works	General Streets	Utilities	100-30-53311-220	\$14,000	\$22,000	\$22,000	\$22,000		
10-53-31100-290	General Func Public Works	General Streets	Other Contractual Services	100-30-53311-290	\$61,256	\$52,000	\$52,000	\$52,000		
10-53-31100-310	General Func Public Works	General Streets	Office Supplies	100-30-53311-310	\$725	\$500	\$500	\$500		
10-53-31100-320	General Func Public Works	General Streets	Publication Fees	100-30-53311-320	\$900	\$1,500	\$1,500	\$1,500		
10-53-31100-321	General Func Public Works	General Streets	Dues	100-30-53311-321	\$350	\$350	\$350	\$0		
10-53-31100-330	General Func Public Works	General Streets	Conferences and Training	100-30-53311-330	\$1,500	\$1,500	\$1,500	\$0		
10-53-31100-340	General Func Public Works	General Streets	Operating Supplies	100-30-53311-340	\$94,000	\$120,000	\$120,000	\$120,000		
10-53-31100-346	General Func Public Works	General Streets	Hand Tools & Small Equipment	100-30-53311-346	\$2,500	\$2,500	\$2,500	\$1,500		
10-53-31100-391	General Func Public Works	General Streets	Uniforms	100-30-53311-039	\$1,750	\$2,450	\$2,450	\$2,450		
10-53-31100-501	General Func Public Works	General Streets	SOCIAL SECURITY	100-30-53311-501	\$16,827	\$17,130	\$18,224	\$18,682		
10-53-31100-502	General Func Public Works	General Streets	MEDICARE SS	100-30-53311-502	\$3,935	\$4,006	\$4,262	\$4,369		
10-53-31100-510	General Func Public Works	General Streets	Insurance Premiums	100-30-53311-510	\$51,029	\$42,000	\$35,000	\$30,450		
10-53-31100-530	General Func Public Works	General Streets	Lease Payment & Rent	100-30-53311-530	\$500	\$500	\$500	\$500		
10-53-31100-650	General Func Public Works	General Streets	WRF 600	100-30-53311-650	\$17,642	\$19,064	\$20,428	\$21,695		
10-53-31100-860	General Func Public Works	General Streets	Capital Equipment	100-30-53311-860	\$15,000	\$25,000	\$15,000	\$15,000		
PUBLIC WORKS GENERAL ; TOTAL							\$713,983	\$691,239		
PUBLIC WORKS MAINTENAI 31101 Parks Maint										
10-53-31101-120	General Func Public Works Parks Maintenance	Wages	100-30-53312-120	\$7,305	\$7,023	\$7,291	\$7,474			
10-53-31101-130	General Func Public Works Parks Maintenance	Health & Life Insurance	100-30-53312-130	\$2,092	\$2,055	\$2,529	\$1,608			
10-53-31101-133	General Func Public Works Parks Maintenance	Other Employee Benefits	100-30-53312-133	\$86	\$0	\$0	\$0			
10-53-31101-501	General Func Public Works Parks Maintenance	SOCIAL SECURITY	100-30-53312-501	\$453	\$435	\$452	\$463			
10-53-31101-502	General Func Public Works Parks Maintenance	MEDICARE SS	100-30-53312-502	\$106	\$102	\$106	\$108			
10-53-31101-650	General Func Public Works Parks Maintenance	WRF 600	100-30-53312-650	\$475	\$485	\$507	\$538			
PUBLIC WORKS MAINTENAI ; TOTAL							\$10,885	\$10,191		
SNOW & ICE CONTROL										
10-53-31200-112	31200 snow & ice control	Overtime	100-30-53313-112	\$15,754	\$9,561	\$9,848	\$9,932			
10-53-31200-120	General Func Snow & Ice Control	Wages	100-30-53313-120	\$32,761	\$31,685	\$28,863	\$29,610			
10-53-31200-130	General Func Snow & Ice Control	Health & Life Insurance	100-30-53313-130	\$8,056	\$8,817	\$10,082	\$6,105			
10-53-31200-133	General Func Snow & Ice Control	Other Employee Benefits	100-30-53313-133	\$345	\$0	\$0	\$0			
10-53-31200-290	General Func Snow & Ice Control	Other Contractual Services	100-30-53313-290	\$4,000	\$6,000	\$6,000	\$6,000			
10-53-31200-340	General Func Snow & Ice Control	Operating Supplies	100-30-53313-340	\$27,000	\$27,000	\$27,000	\$27,000			
10-53-31200-501	General Func Snow & Ice Control	SOCIAL SECURITY	100-30-53313-501	\$3,008	\$2,557	\$2,400	\$2,452			
10-53-31200-502	General Func Snow & Ice Control	MEDICARE SS	100-30-53313-502	\$703	\$598	\$561	\$573			
10-53-31200-650	General Func Snow & Ice Control	WRF 600	100-30-53313-650	\$3,154	\$2,739	\$2,583	\$2,847			
SNOW & ICE CONTROL ; TOTAL							\$87,337	\$84,519		
STREET LIGHTS										
10-53-42001-220	General Func Street Lights	Utilities	100-30-53420-220	\$63,000	\$63,000	\$63,000	\$67,000			
10-53-42001-340	General Func Street Lights	Operating Supplies	100-30-53420-340	\$3,000	\$3,000	\$3,000	\$3,000			
STREET LIGHTS ; TOTAL							\$66,000	\$70,000		

SIDEWALK REPAIR & MAINT' 43200 sidewalks

10-53-43200-120	General Func Sidewalk Repair & Maintenance	Wages	100-30-53432-120	\$3,377	\$3,511	\$3,646	\$3,737
10-53-43200-130	General Func Sidewalk Repair & Maintenance	Health & Life Insurance	100-30-53432-130	\$938	\$1,030	\$1,265	\$804
10-53-43200-133	General Func Sidewalk Repair & Maintenance	Other Employee Benefits	100-30-53432-133	\$33	\$0	\$0	\$0
10-53-43200-340	General Func Sidewalk Repair & Maintenance	Operating Supplies	100-30-53432-340	\$600	\$5,000	\$5,000	\$4,000
10-53-43200-501	General Func Sidewalk Repair & Maintenance	SOCIAL SECURITY	100-30-53432-501	\$209	\$218	\$226	\$232
10-53-43200-502	General Func Sidewalk Repair & Maintenance	MEDICARE SS	100-30-53432-502	\$49	\$51	\$53	\$54
10-53-43200-650	General Func Sidewalk Repair & Maintenance	WRF 600	100-30-53432-650	\$219	\$242	\$253	\$269
SIDEWALK REPAIR & MAINT' TOTAL						\$10,443	\$9,096

STORM SEWERS MAINTEN' 44100 storm sewers

10-53-44100-120	General Func Storm Sewers Maintenance	Wages	100-30-53441-120	\$11,715	\$3,511	\$3,646	\$3,737
10-53-44100-130	General Func Storm Sewers Maintenance	Health & Life Insurance	100-30-53441-130	\$2,896	\$1,030	\$1,265	\$804
10-53-44100-133	General Func Storm Sewers Maintenance	Other Employee Benefits	100-30-53441-133	\$138	\$0	\$0	\$0
10-53-44100-220	General Func Storm Sewers Maintenance	Utilities	100-30-53441-220	\$500	\$500	\$500	\$500
10-53-44100-290	General Func Storm Sewers Maintenance	Other Contractual Services	100-30-53441-290	\$0	\$0	\$0	\$0
10-53-44100-340	General Func Storm Sewers Maintenance	Operating Supplies	100-30-53441-340	\$3,000	\$5,000	\$5,000	\$5,000
10-53-44100-501	General Func Storm Sewers Maintenance	SOCIAL SECURITY	100-30-53441-501	\$726	\$218	\$226	\$232
10-53-44100-502	General Func Storm Sewers Maintenance	MEDICARE SS	100-30-53441-502	\$170	\$51	\$53	\$54
10-53-44100-650	General Func Storm Sewers Maintenance	WRF 600	100-30-53441-650	\$761	\$242	\$253	\$269
STORM SEWERS MAINTEN' TOTAL						\$10,943	\$10,596

MUNICIPAL BUILDING

10-51-60000-120	60000 Municipal Bldg	Wages	100-30-51600-120	\$30,106	\$42,848	\$44,133	\$45,440
10-51-60000-130	General Func Municipal Building	Health & Life Insurance	100-30-51600-130	\$16,632	\$14,923	\$18,954	\$13,727
10-51-60000-133	General Func Municipal Building	Other Employee Benefits	100-30-51600-133	\$607	\$691	\$725	\$1,500
10-51-60000-220	General Func Municipal Building	Utilities	100-30-51600-220	\$23,000	\$23,000	\$23,000	\$23,000
10-51-60000-240	General Func Municipal Building	Repairs & Maintenance	100-30-51600-240	\$2,500	\$2,500	\$5,000	\$5,000
10-51-60000-290	General Func Municipal Building	Other Contractual Services	100-30-51600-290	\$1,200	\$1,200	\$2,000	\$2,000
10-51-60000-340	General Func Municipal Building	Operating Supplies	100-30-51600-340	\$6,500	\$6,500	\$9,000	\$9,000
10-51-60000-360	General Func Municipal Building	Other Repairs & Maintenance	100-30-51600-360	\$8,000	\$8,000	\$8,000	\$8,000
10-51-60000-380	General Func Municipal Building	Equipment & Structures	100-30-51600-380	\$4,000	\$7,500	\$7,500	\$5,000
10-51-60000-501	General Func Municipal Building	SOCIAL SECURITY	100-30-51600-501	\$1,887	\$2,657	\$2,736	\$2,817
10-51-60000-502	General Func Municipal Building	MEDICARE SS	100-30-51600-502	\$437	\$621	\$640	\$659
10-51-60000-510	General Func Municipal Building	Insurance Premiums	100-30-51600-510	\$2,430	\$2,860	\$2,860	\$2,490
10-51-60000-650	General Func Municipal Building	WRF 600	100-30-51600-650	\$1,957	\$2,957	\$3,067	\$3,272
MUNICIPAL BUILDING TOTAL						\$127,615	\$121,905

BUILDINGS AND GROUNDS 60004 buildings & grounds

10-51-60004-120	General Func Buildings & Grounds	Wages	100-30-51610-120	\$3,910	\$12,206	\$12,706	\$13,079
10-51-60004-130	General Func Buildings & Grounds	Health & Life Insurance	100-30-51610-130	\$2,048	\$3,600	\$4,428	\$2,814
10-51-60004-133	General Func Buildings & Grounds	Other Employee Benefits	100-30-51610-133	\$66	\$0	\$0	\$0
10-51-60004-220	General Func Buildings & Grounds	Utilities	100-30-51610-220	\$14,000	\$14,000	\$14,000	\$26,000
10-51-60004-290	General Func Buildings & Grounds	Other Contractual Services	100-30-51610-290	\$4,500	\$4,500	\$4,500	\$4,500
10-51-60004-360	General Func Buildings & Grounds	Other Repairs & Maintenance	100-30-51610-360	\$1,800	\$3,000	\$5,000	\$5,000
10-51-60004-501	General Func Buildings & Grounds	SOCIAL SECURITY	100-30-51610-501	\$242	\$757	\$791	\$811
10-51-60004-502	General Func Buildings & Grounds	MEDICARE SS	100-30-51610-502	\$57	\$177	\$185	\$190
10-51-60004-510	General Func Buildings & Grounds	Insurance Premiums	100-30-51610-510	\$741	\$2,000	\$2,000	\$1,740
10-51-60004-650	General Func Buildings & Grounds	WRF 600	100-30-51610-650	\$254	\$842	\$887	\$942
BUILDINGS AND GROUNDS TOTAL						\$44,497	\$55,076

REVENUES					
R	10-42-30000	General Fund	SA-Street Construction	100-00-42300-000	\$0
R	10-42-31001	General Fund	SA-Sidewalks & Driveways	100-00-42310-000	\$0
R	10-42-31100	General Fund	SA-Curb & Gutter	100-00-42311-000	\$0
R	10-43-33100	General Fund	State Transportation Aids	100-00-43531-000	\$249,318
R	10-43-33300	General Fund	State Aid/Connecting Streets	100-00-43533-000	\$37,970
R	10-44-30006	General Fund	Trench/Temp Constr Permits	100-00-44330-000	\$1,500
R	10-46-31002	General Fund	Snow Removal Contracts	100-30-46310-000	\$8,000
R	10-46-31003	General Fund	Snow Removal - Ordin Violation	100-30-46311-000	\$500
R	10-46-31500	General Fund	PW Fees-Non Street-Related	100-30-46315-000	\$3,500
R	10-46-44000	General Fund	Weed Control	100-30-46440-000	\$2,500
R	10-46-44001	General Fund	Stump Removal & Trees	100-30-46441-000	\$3,000
R	10-46-54000	General Fund	Cemetery	100-35-46540-000	\$32,000
R	10-48-50017	General Fund	Donations to Public Works	100-30-48500-000	\$0
Motor Vehicle Registration Fee					\$0
TOTAL					119000
REVENUES					\$313,761
R	10-43-22100	General Fund	CDBG-capital grant-PW	100-00-43221-000	\$0
R	10-43-54500	General Fund	Recycling Special Charge		\$0
R	10-44-11004	General Fund	State Recycling Grant	100-00-43545-000	\$25,000
R	10-48-30300	General Fund	Street Use/Privlg/Picnic Licens	100-12-44112-000	\$500
R	10-48-30700	General Fund	Property Sales-Highway	100-00-48303-000	\$0
R	10-48-30900	General Fund	Property Sales-Recycling Mat	100-00-48307-000	\$0
R			Property Sales-Oth Eq & Prop	100-00-48310-000	\$0
TOTAL Revenues					\$339,261
					\$492,483

Pool Park						PROPOSED	
EXPENDITURES						2025	2026
Account Number in Banyon	Division	Description	Account Number in Accufund	2023	2024	2025	2026
PARKS							
10-55-20005-112	General Fund Parks	Overtime	100-52-55200-112			\$0	\$0
10-55-20005-120	General Fund Parks	Wages	100-52-55200-120			\$93,821	\$95,807
10-55-20005-130	General Fund Parks	Health & Life Insurance	100-52-55200-130			\$28,694	\$23,269
10-55-20005-133	General Fund Parks	Other Employee Benefits	100-52-55200-133			\$725	\$1,500
10-55-20005-220	General Fund Parks	Utilities	100-52-55200-220			\$25,000	\$25,000
10-55-20005-340	General Fund Parks	Operating Supplies	100-52-55200-340			\$20,000	\$20,000
10-55-20005-345	General Fund Parks	Property Services - Vehicles	100-52-55200-345			\$6,300	\$6,300
10-55-20005-353	General Fund Parks	Flower Beds & Fertilizer	100-52-55200-353			\$6,500	\$4,900
10-55-20005-360	General Fund Parks	Other Repairs & Maintenance	100-52-55200-360			\$3,000	\$3,000
10-55-20005-380	General Fund Parks	Equipment & Structures	100-52-55200-380			\$12,000	\$12,000
10-55-20005-391	General Fund Parks	Uniforms	100-52-55200-391			\$500	\$250
10-55-20005-415	General Fund Parks	Sales Tax	100-52-55200-415			\$1,400	\$1,400
10-55-20005-501	General Fund Parks	SOCIAL SECURITY	100-52-55200-501			\$5,817	\$5,940
10-55-20005-502	General Fund Parks	MEDICARE SS	100-52-55200-502			\$1,360	\$1,389
10-55-20005-510	General Fund Parks	Insurance Premiums	100-52-55200-510			\$5,800	\$5,046
10-55-20005-650	General Fund Parks	WRF 600	100-52-55200-650			\$3,871	\$4,131
10-55-20005-820	General Fund Parks	Urban Tree Grant Project	100-52-55200-820			\$0	\$0
10-55-20005-860	General Fund Parks	Capital Equipment	100-52-55200-860			\$0	\$0
TOTAL						\$214,788	\$209,932

2024							
SWIMMING POOL							
10-55-42002-120	General Fund Swimming Pool	Wages	100-30-55420-120		\$62,806	\$65,000	\$0
10-55-42002-122	General Fund Swimming Pool	Concession Stand Wages	100-30-55420-122		\$4,170	\$8,000	\$0
10-55-42002-125	General Fund Swimming Pool	Miller Pool Wages	100-30-55420-125		\$0	\$0	\$0
10-55-42002-220	General Fund Swimming Pool	Utilities	100-30-55420-220		\$25,706	\$27,500	\$7,500
10-55-42002-330	General Fund Swimming Pool	Conferences and Training	100-30-55420-330		\$0	\$1,000	\$0
10-55-42002-340	General Fund Swimming Pool	Operating Supplies	100-30-55420-340		\$24,675	\$22,500	\$0
10-55-42002-347	General Fund Swimming Pool	Concession Supplies	100-30-55420-347		\$15,555	\$16,000	\$0
10-55-42002-360	General Fund Swimming Pool	Other Repairs & Maintenance	100-30-55420-360		\$1,312	\$10,100	\$1,000
10-55-42002-380	General Fund Swimming Pool	Equipment & Structures	100-30-55420-380		\$16,948	\$15,470	\$0
10-55-42002-390	General Fund Swimming Pool	Miscellaneous	100-30-55420-390		\$0	\$0	\$0
10-55-42002-415	General Fund Swimming Pool	Sales Tax	100-30-55420-415		\$2,811	\$1,500	\$0
10-55-42002-501	General Fund Swimming Pool	SOCIAL SECURITY	100-30-55420-501		\$4,151	\$4,526	\$0
10-55-42002-502	General Fund Swimming Pool	MEDICARE SS	100-30-55420-502		\$971	\$1,059	\$0
10-55-42002-510	General Fund Swimming Pool	Insurance Premiums	100-30-55420-510		\$8,560	\$8,000	\$6,960
10-55-42002-650	General Fund Swimming Pool	WRF 600	100-30-55420-650		\$0	\$0	\$0
TOTAL					\$167,664	\$180,655	\$15,460
TOTAL Expenditures						\$395,443	\$225,392

REVENUES

R	10-48-50003	General Fund	Donations to Swimming Pool	100-52-48501-000	\$0	\$335	\$0	\$0
R	10-46-72000	General Fund	Parks & Playgrounds	100-52-46720-000	\$7,000	\$4,890	\$7,000	\$5,500
R	10-46-72001	General Fund	Concession Stand	100-52-46722-000	\$25,000	\$19,564	\$25,000	\$0
R	10-46-72002	General Fund	Campground Fees	100-52-46723-000	\$20,000	\$21,037	\$22,500	\$17,000
R	10-46-72003	General Fund	Ball Field Usage Fees	100-52-46724-000	\$600	\$280	\$500	\$0
R	10-46-72004	General Fund	Swimming Pool Outdoor	100-52-46721-000	\$45,000	\$34,536	\$40,000	\$0
R	10-48-50004	General Fund	Donations to Parks	100-52-48500-000	\$0	\$1,500	\$0	\$0
	missing		Parks Vouchers Payable	100-52-21100-000	\$	3,306	\$0	\$0
	10-46-72009		Swimming Pool Classes	100-54-46726-000		\$0	\$250	\$0
	10-46-72007		Due Park Shelter Rent Depo	100-52-24335-000			\$0	\$0
	TOTAL					\$85,449	\$95,250	\$22,500
REVENUES						\$54,435		



RESOLUTION #25-13

A resolution of the Common Council of the City of Berlin adopting the 2026 Budget and setting the property tax levy for 2025, collectible 2026.

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 11, 2025, as required by law, be adopted in the following amounts for the following purposes:

Expenditures:

General Government	\$ 954,403
Public Safety	1,889,541
Public Works	1,626,050
Health & Human Services	259,678
Culture, Recreation & Education	704,677
Conservation & Development	118,142
Capital Projects	0
Debt Service	1,165,043
Contingency	<u>50,000</u>
 TOTAL	 \$6,767,534

General Property Tax Levy for the year 2025: \$2,732,529
(\$2,737,346 including TID, amount for Mill Rate Worksheet)

Revenues:

Property Tax Levy	\$2,732,529
Transfer in from Debt Service	293,536
Tax Equivalent	190,000
Other Taxes	8,000
Special Assessments	0
Intergovernmental Revenues	2,937,025
Licenses & Permits	73,650
Fines, Forfeitures & Penalties	60,750
Public Charges for Services	201,750
Intergovernmental Charges	176,738
Miscellaneous Revenue	93,556
Other Financing Sources	<u>0</u>
 TOTAL	 \$6,767,534

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 2025, the foregoing General Property Tax Levy for city purposes, and the City Clerk is hereby authorized and directed to spread the said tax upon the current tax rolls of the City of Berlin, together with any special assessments, special charges (including the recycling fee), and that the tax allocable to the State, County, Schools, and City, including the Tax Incremental portions, 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 place special assessments and charges onto the 2025 Tax Rolls.

BE IT FURTHER RESOLVED, that the City Treasurer is hereby authorized and directed to utilize unused previous years' levy increase, to increase the allowable levy (on the Municipal Levy Limit Worksheet) for this year's levy.

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 Section 66.0627 and 66.0703 Wisconsin 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, 2026, in accordance with Chapter 74.11 of the Wisconsin Statutes. Special charges 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, 2026.

PASSED, ADOPTED AND APPROVED, this 11th day of November, 2025.

ROLL CALL VOTE:

CITY OF BERLIN

_____ AYES

BY: _____
Catrina Burgess, Mayor

_____ NAYS

_____ ABSENT

ATTEST: _____
Jessi Balcom, Admin/Clerk-Treasurer