CITY OF BERLIN
2026 PROPOSED BUDGET

2026 BUDGET PRESENTATION

Public Hearing

November 11, 2025

2026 BUDGET OVERVIEW

LEVY AND SPENDING BREAKDOWN

REVENUE PICTURE

2024 PRELIMINARY AUDIT FINDINGS

BUDGET OVERVIEW

2026 Budget

Budgeted Expenditures	$6,767534
Budgeted Revenues	$6,767534
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

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

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

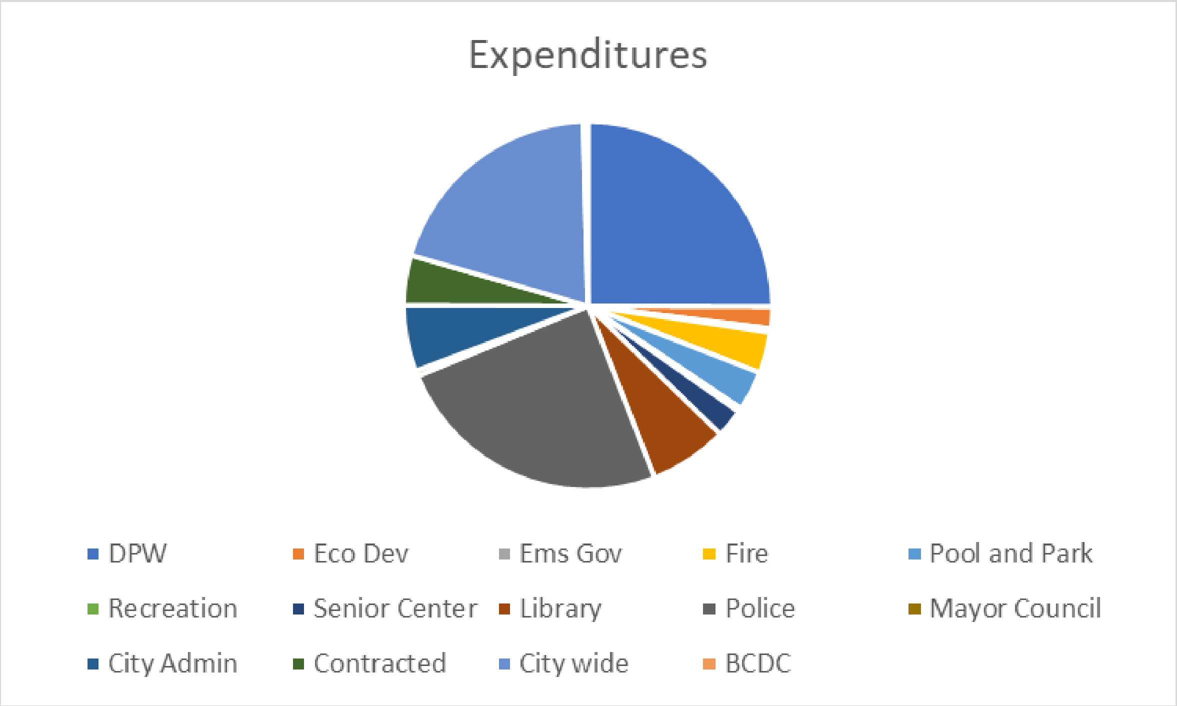
LEVY AND SPENDING BREAKDOWN

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%

LEVY AND SPENDING BREAKDOWN

BY DEPARTMENT

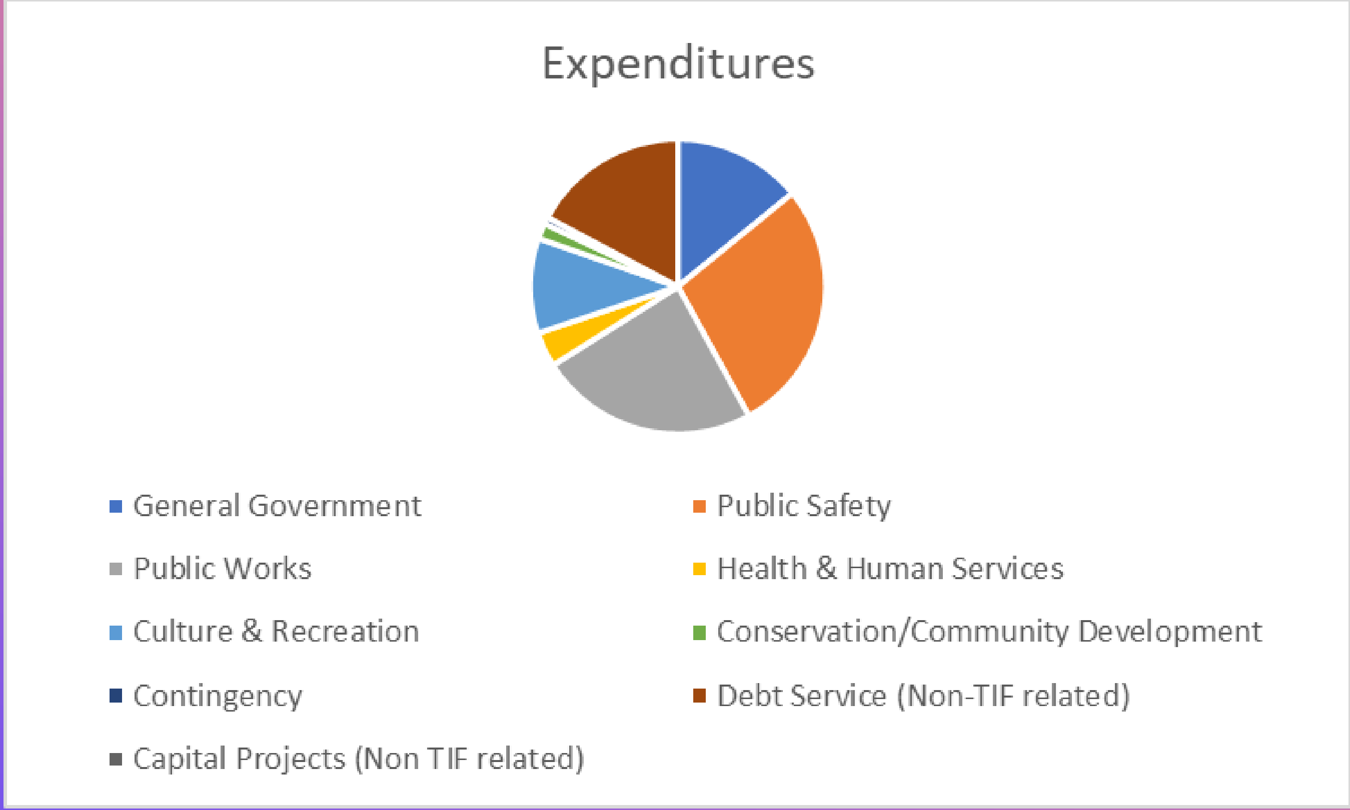
DPW	$	1,623,786.00
Eco Dev	$	121,666.00
Ems Gov	$	21,773.00
Fire	$	233,989.00
Pool and Park	$	225,392.00
Recreation	$	23,372.00
Senior Center	$	162,923.00
Library	$	443,662.67
Police	$	1,596,879.00
Mayor Council	$	30,212.00
City Admin	$	375,771.00
Contracted	$	283,900.00
City Wide	$	1,302,757.00
BCDC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



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
	$6,767,534

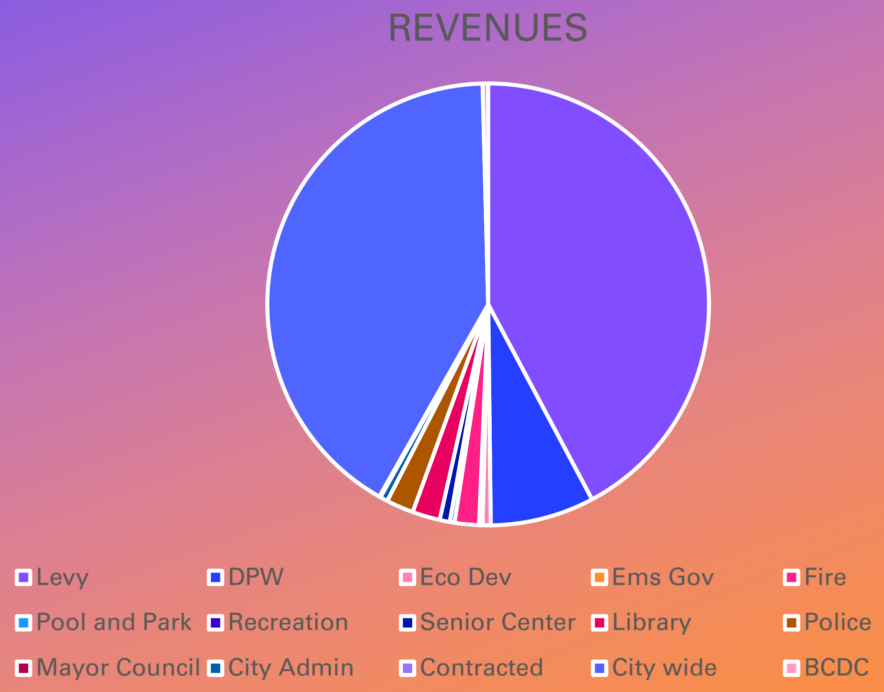


REVENUE PICTURE

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

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.

PRELIMINARY 2024 AUDIT FINDINGS

CITY OF BERLIN, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND	REVOLVING LOAN	CDBG HOUSING GRANT	AMBULANCE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES								
Taxes	$ 2,187,254	$ -	$ -	$ -	$ -	$ -	$ 257,379	$ 2,444,633
Special assessment	2,663	-	-	-	2,463	-	-	5,126
Intergovernmental	2,819,567	-	-	4,286	-	-	103,705	2,927,558
Licenses and permits	102,371	-	-	-	-	-	-	102,371
Fines, forfeits and penalties	110,832	-	-	-	-	-	-	110,832
Public charges for services	227,425	-	-	941,227	-	-	-	1,168,652
Intergovernmental charges for services	427,282	-	-	1,226,461	-	-	99,384	1,753,127
Miscellaneous	242,240	78,391	76,476	-	4,033	-	189,498	590,638
Change in fair value of investments	-	-	-	-	-	-	122,741	122,741
TOTAL REVENUES	6,119,634	78,391	76,476	2,171,974	6,496	-	772,707	9,225,678
EXPENDITURES								
Current								
General government	1,254,280	-	-	1,170	-	-	6,640	1,262,090
Public safety	1,802,245	-	-	2,277,198	-	-	-	4,079,443
Public works	1,436,068	-	-	-	-	-	-	1,436,068
Health and human services	208,342	-	-	-	-	-	136,623	344,965
Culture, recreation and education	728,733	-	-	-	-	-	52,241	780,974
Conservation and development	168,360	74	48,441	-	-	-	133,088	349,963
Capital outlay	-	-	-	-	1,697,817	-	67,807	1,765,624
Debt service								
Principal	-	-	-	-	-	518,000	-	518,000
Interest	-	-	-	-	-	151,029	-	151,029
Other	-	-	-	-	60,867	1,425	-	62,292
TOTAL EXPENDITURES	5,598,028	74	48,441	2,278,368	1,758,684	670,454	396,399	10,750,448
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	521,606	78,317	28,035	(106,394)	(1,752,188)	(670,454)	376,308	(1,524,770)
OTHER FINANCING SOURCES (USES)								
Transfers in	561,352	-	-	-	-	456,092	135,287	1,152,731
Transfers (out)	(579,995)	-	-	-	-	-	(11,384)	(591,379)
Sale of capital assets	18,217	-	-	-	-	-	-	18,217
Issuance of long-term debt	-	-	-	-	2,000,000	-	-	2,000,000
Premium on long-term debt	-	-	-	-	127,307	-	-	127,307
TOTAL OTHER FINANCING SOURCES (USES)	(426)	-	-	-	2,127,307	456,092	123,903	2,706,876
NET CHANGE IN FUND BALANCE	521,180	78,317	28,035	(106,394)	375,119	(214,362)	500,211	1,182,106
FUND BALANCE AT BEGINNING OF YEAR	3,503,188	225,358	16,844	999,319	1,184,613	214,362	2,156,821	8,300,505
FUND BALANCE AT END OF YEAR	**$ 4,024,368**	**$ 303,675**	**$ 44,879**	**$ 892,925**	**$ 1,559,732**	**$ -**	**$ 2,657,032**	**$ 9,482,611**

Fund Balances increased from 2023 to 2024

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	TID #01E - RAJ
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ 8,322
Intergovernmental	71,607	-	-	-	4,023
Intergovernmental charges for services	-	99,384	-	-	-
Miscellaneous	-	47,656	79,457	60,074	-
Change in fair value of investments	-	-	(73,925)	196,666	-
TOTAL REVENUES	71,607	147,040	5,532	256,740	12,345
EXPENDITURES					
Current					
General government	3,800	-	-	-	-
Health and human services	-	119,193	17,430	-	-
Culture, recreation and education	-	-	-	52,241	-
Conservation and development	-	-	-	-	166
Capital outlay	67,807	-	-	-	-
TOTAL EXPENDITURES	71,607	119,193	17,430	52,241	166
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	27,847	(11,898)	204,499	12,179
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)	206,807	3,103
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	23,270	488,105	1,612,959	(15,884)
FUND BALANCE (DEFICIT) AT END OF YEAR	**$ -**	**$ 51,117**	**$ 476,207**	**$ 1,819,766**	**$ (12,781)**

PRELIMINARY 2024 AUDIT FINDINGS

CITY OF BERLIN, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	GENERAL FUND	REVOLVING LOAN	CDBG HOUSING GRANT	AMBULANCE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS								
Cash and cash equivalents	$ 2,803,782	$ 303,675	$ 44,879	$ 243,768	$ 915,071	$ -	$ 145,084	$ 4,456,259
Investments	2,000,000	-	-	-	-	-	2,259,681	4,259,681
Receivables								
Taxes	1,724,453	-	-	-	-	-	306,926	2,031,379
Accounts and other	879,462	-	-	968,208	-	-	-	1,847,670
Special assessments	71,212	-	-	-	35,005	-	-	106,217
Loan	2,405	486,409	883,633	-	-	-	-	1,372,447
Due from other funds	790,592	-	-	-	832,133	-	428,862	2,051,587
Due from other governments	18,787	-	-	-	-	-	-	18,787
Advances to other funds	15,884	-	-	-	-	-	-	15,884
TOTAL ASSETS	**8,306,577**	**790,084**	**928,512**	**1,211,976**	**1,782,209**	**-**	**3,140,553**	**16,159,911**
LIABILITIES								
Accounts payable	236,268	-	-	36,433	517	-	4,740	277,958
Accrued expenses								
Payroll	158,277	-	-	116,986	-	-	-	275,263
Due to other funds	1,285,297	-	-	165,632	221,678	-	-	1,672,607
Deposit payable	200	-	-	-	-	-	-	200
Unearned revenue - other	96,863	486,409	883,633	-	-	-	155,971	1,622,876
Advances from other funds	-	-	-	-	-	-	15,884	15,884
TOTAL LIABILITIES	1,776,905	486,409	883,633	319,051	222,195	-	176,595	3,864,788
DEFERRED INFLOWS OF RESOURCES								
Taxes levied for subsequent year	2,434,092	-	-	-	-	-	306,926	2,741,018
Unavailable revenue - special assessments	71,212	-	-	-	282	-	-	71,494
TOTAL DEFERRED INFLOWS OF RESOURCES	2,505,304	-	-	-	282	-	306,926	2,812,512
FUND BALANCES								
Nonspendable	15,884	-	-	-	-	-	57,630	73,514
Restricted	-	-	44,879	-	-	-	2,295,973	2,340,852
Committed	236,518	-	-	-	113,702	-	265,093	615,313
Assigned	84,498	303,675	-	892,925	1,446,030	-	23,270	2,750,398
Unassigned	3,687,468	-	-	-	-	-	15,066	3,702,534
TOTAL FUND BALANCES	4,024,368	303,675	44,879	892,925	1,559,732	-	2,657,032	9,482,611
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	**$ 8,306,577**	**$ 790,084**	**$ 928,512**	**$ 1,211,976**	**$ 1,782,209**	**$ -**	**$ 3,140,553**	

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 asset	$ 35,549,377	
Governmental accumulated depreciation	(18,753,481)	16,795,896
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	106,499	
Other unearned revenue to be collected after year end	1,466,905	1,573,404
Wisconsin Retirement System asset, deferred outflows of resources, and deferred inflows of resources are not current resources and are not reported in the fund statements.		993,623
The assets, liabilities and net position of the internal service fund are included with governmental activities on the statement of net position.	91,152	
Adjustment to reflect the consolidation to business-type activities	(46,751)	44,401
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	(60,982)	
Vested employee benefits	(536,590)	
Wisconsin Retirement System liability	(470,868)	(6,913,440)
Total net position - governmental activities		**$ 21,976,495**

City of Berlin
Net Position
Figure 2
(in thousands of dollars)

	Governmental Activities		Business-Type Activites		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	14,299	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	6,258	4,704	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