

SPECIAL COMMON COUNCIL MEETING AGENDA

WEDNESDAY, SEPTEMBER 30, 2026 AT 6:30PM

COUNCIL CHAMBERS, BERLIN CITY HALL, 2ND FLOOR

MEETING IS OPEN TO THE PUBLIC & CITY HALL IS HANDICAPPED ACCESSIBLE
IT IS ANTICIPATED THAT CITY MEETINGS CAN BE WATCHED LIVE OR RECORDED
ON THE CITY OF BERLIN YOUTUBE PAGE @CITYOFBERLIN5623 (It is anticipated that
live recording of this meeting will begin at item 6, following the agendized closed session.)

1. Call to order/Roll Call
2. Seat Virtual Attendees (if necessary)
3. Pledge of Allegiance
4. General Public Comments. Registration card required (located at podium in Council Chambers). Comments will be limited to **3 minutes** per registrant.
5. Discussion and possible action regarding the City's interest in the Berlin Armory building.
 - i. The Common Council may convene into closed session Pursuant to Wis. Stat. § 19.85(1)(e) to deliberate or negotiate the purchase of public properties, the investing of public funds or, conducting other specified public business, whenever competitive or bargaining reasons require a closed session, *specifically regarding the City's interest in the Berlin Armory Building at 147 Memorial Drive.*
 - ii. Immediately following the closed session, the City Council will reconvene into open session and may take such action as it deems appropriate regarding the matters discussed in closed session.
6. Discussion and review of the City's Capital Improvement Plan (2027-2031)
7. Discussion and review of the City's budget – draft 2027 budget
8. Old Business (To be used to request items of old business be put on a future agenda for further discussion or action; or used to make a motion for reconsideration of an item from the current meeting or immediately previous meeting; or to make a motion to take items off the table which were laid on the table only during the current meeting.)
9. New Business (To be used to request items of new business be put on a future agenda)
10. Adjourn.

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

Please note, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information to request services, contact the municipal Clerk at 920-361-5400.

It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance in the above stated meeting to gather information; no action will be taken by any other governmental body except by the governing body noticed above.

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

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: Capital Improvement Plan Review
MEETING DATE: September 30, 2026

BACKGROUND

The updated Capital Improvement Plan (CIP) for 2027-2031 is presented for your review. The Common Council approved the 2026-2030 version (original) in October of 2026.

The CIP is a plan that lists all of the anticipated needs of the City, which the Council will determine how best to address annually through the budgeting process. The CIP is anticipated to be a living document that will require updating and review every year.

The chart below was provided in October of 2025 and shows the impact of a \$2 million borrowing every other year on the property tax bill. The chart breaks it out by home/property values of \$100,000, \$200,000, \$300,000 and \$400,000.

Home Assessed Value Tax Increase Impact 2 Million Dollar Borrowing Every Other Year								
Year	\$ 100,000.00	Increase/Decrease	\$ 200,000.00	Increase/Decrease	\$ 300,000.00	Increase/Decrease	\$ 400,000.00	Increase/Decrease
2025	\$ 201.71		\$ 403.42		\$ 605.13		\$ 806.85	
2026	\$ 194.85	\$ (6.87)	\$ 389.69	\$ (13.73)	\$ 584.54	\$ (20.60)	\$ 779.38	\$ (27.46)
2027	\$ 249.15	\$ 54.30	\$ 498.29	\$ 108.60	\$ 747.44	\$ 162.90	\$ 996.59	\$ 217.20
2028	\$ 245.93	\$ (3.22)	\$ 491.85	\$ (6.44)	\$ 737.78	\$ (9.66)	\$ 983.70	\$ (12.88)
2029	\$ 297.43	\$ 51.50	\$ 594.85	\$ 103.00	\$ 892.28	\$ 154.50	\$ 1,189.71	\$ 206.01
2030	\$ 293.73	\$ (3.70)	\$ 587.46	\$ (7.40)	\$ 881.18	\$ (11.10)	\$ 1,174.91	\$ (14.80)
2031	\$ 245.40	\$ (48.33)	\$ 490.80	\$ (96.65)	\$ 736.20	\$ (144.98)	\$ 981.60	\$ (193.31)
2032	\$ 240.75	\$ (4.65)	\$ 481.50	\$ (9.30)	\$ 722.25	\$ (13.95)	\$ 963.00	\$ (18.60)
2033	\$ 265.41	\$ 24.66	\$ 530.81	\$ 49.31	\$ 796.22	\$ 73.97	\$ 1,061.63	\$ 98.62
2034	\$ 261.35	\$ (4.05)	\$ 522.71	\$ (8.11)	\$ 784.06	\$ (12.16)	\$ 1,045.42	\$ (16.21)
2035	\$ 259.27	\$ (2.08)	\$ 518.55	\$ (4.16)	\$ 777.82	\$ (6.24)	\$ 1,037.09	\$ (8.33)
2036	\$ 257.14	\$ (2.13)	\$ 514.28	\$ (4.26)	\$ 771.42	\$ (6.40)	\$ 1,028.56	\$ (8.53)
2037	\$ 254.22	\$ (2.92)	\$ 508.45	\$ (5.83)	\$ 762.67	\$ (8.75)	\$ 1,016.90	\$ (11.66)
2038	\$ 250.60	\$ (3.62)	\$ 501.21	\$ (7.24)	\$ 751.81	\$ (10.86)	\$ 1,002.42	\$ (14.48)
2039	\$ 249.99	\$ (0.62)	\$ 499.98	\$ (1.23)	\$ 749.97	\$ (1.85)	\$ 999.96	\$ (2.46)
2040	\$ 245.43	\$ (4.56)	\$ 490.86	\$ (9.12)	\$ 736.29	\$ (13.68)	\$ 981.72	\$ (18.23)
2041	\$ 244.83	\$ (0.60)	\$ 489.66	\$ (1.20)	\$ 734.49	\$ (1.80)	\$ 979.32	\$ (2.40)
2042	\$ 241.31	\$ (3.52)	\$ 482.62	\$ (7.04)	\$ 723.92	\$ (10.57)	\$ 965.23	\$ (14.09)

SUGGESTED MOTION

Motion to adopt the City of Berlin, Wisconsin 2027-2031 Capital Improvement Plan.



City of Berlin, Wisconsin



2027-2031 Capital Improvement Plan Revised September 2026

Prepared by:
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Public Finance
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Long Range Capital Improvement Planning Introduction/Manual

CIP Introduction

- This is an essential management tool for Berlin to utilize in planning for Capital Improvements over multiple years.
 - Allows room for forward thought and discussion.
 - Better prepares Berlin for change.
 - Creates opportunities that may otherwise be overlooked.
- Berlin is faced with increasing Expenditures and limitations on Revenues.
 - Creative solutions must be developed to meet these demands.
 - Long-range planning is key to Berlin's success.
 - Funding sources and uses are matched over a multiple year timeframe rather than just one year.
- Integrates Capital Improvement Planning (CIP) into annual Budget process.
 - CIP is initial step in annual budget process.
 - Operational – Staffing, organizational structure, systems (70-80% of annual budget)
 - Capital – Infrastructure, maintenance, and equipment.

Benefits of a CIP

- More efficient administration -Assists in making better decisions in how Berlin is spending resources in coming years.
- Administration/Departmental involvement in planning and prioritizing projects/programs with available funding
- Provides a disciplined and financially stable approach to spending over multiple years.
- Provides a way to plan financing of infrastructure projects and equipment purchases.
 - Detailed list of projects and funding sources
 - Project descriptions with justifications/rational
- Facilitates the planning and funding of a program.
- Public document to obtain community support and keep citizens informed on current needs and future projects.
- Focuses attention on objectives and financial capabilities/affordability.
 - Identifies most economical means of financing capital projects.

- CIP used by financial advisors to structure and time a capital financing plan borrowing.
 - CIP avoids drastic changes in debt service payments.
- Positive evaluation factor by credit rating agencies and independent auditors

Capital Improvement Threshold Policy

- Individual tangible capital-type items should be capitalized only if they have a minimum value of **\$5,000** and have an estimated **useful life of more than one year** following the date of acquisition.
- The capitalization threshold is to be applied to individual items rather than to groups of similar items (e.g., desks and tables)

Capital Improvement Planning Process

- Establish timeline: Spring-Summer-Fall-Nov/Dec Budget Adoption
- City Clerk/Treasurer and City Administrator coordinates and defines Department responsibilities.
- Letter/Memo to begin process of compiling or reviewing the CIP: Sample CIP templates for use/update.
- Organize all parties involved: Dept. Heads/Staff; Elected Officials (involve early); and public citizens.
- Policies: CIP Threshold; Complete Fixed Asset Inventory w/Useful lives/life remaining; Disposal of Equipment
- Develop fixed asset replacement schedule & an adequately funded equipment/building replacement fund.
- Identify the needs for facilities/programs/projects, the timing, costs (uses) and means of financing (sources) for each.
 - Use of CIP template forms for consistency and uniformity
- Set priorities/rankings/justifications/budget impacts for each identified CIP program and project.
- Prepare financial proforma forecast analysis for a range of years showing Berlin's capacity to afford the CIP.
- Execute the plan -Seek review and comment by the public.
- Coincide w/Annual budget process: Incorporate first year's CIP programs/projects into proposed annual budget.
- Review the capital improvement program annually.

Berlin CIP Process/Timeline

June: CIP Introduction

Organize all parties involved: Dept. Heads/Staff and Elected Officials

City Administrator, Clerk-Treasurer, and Baird will coordinate with participants and define responsibilities to begin the process of compiling the CIP.

Give Depts. 2024-2028 CIP template forms for consistency and uniformity throughout

June/July: CIP Creation Process

Identify the needs for facilities/programs/projects, the timing, costs (uses) and means of financing (sources) for each.

Set priorities/rankings/justifications/budget impacts for each identified CIP program and project.

Use of CIP template forms for consistency and uniformity.

Review Established Policies: CIP Threshold; Complete Fixed Asset Inventory w/Useful lives/life remaining; Disposal of Equipment.

Review fixed asset replacement schedule & adequately funded equipment/building replacement fund.

July:

CIP Data due to City Clerk-Treasurer and City Administrator for compilation and then, following review, given back to departments for review and discussion with their respective standing committees: (City Council, Plan Commission. Park Committee)

August/September:

Distribution to Gov't Leaders.

Review and comment on recommended projects and priorities through standing committee meetings.

Board review and approval of CIP with adoption of first year's projects as a capital budget item in the proposed annual budget.

Full CIP used as a tool in the annual budget process and adoption.

October:

Budget adoption w/CIP.

Discussions/Planning with Financial Advisors & Bond Counsel for debt issuance to finance projects.

Submit to Rating Agency to assist with Bond Rating Analysis.

CIP Components (Tabs)

Funding Sources Chart

This worksheet graphically shows the funding sources detailed on the bottom of the chart for each CIP year. The chart is automatically generated by the data contained on the summary of funds worksheet.

Uses by Category Chart

This worksheet graphically shows the uses by category detailed on the right side of the chart for each CIP year. The chart is automatically generated by the data contained on the summary of funds worksheet.

Summary of Funds

This worksheet summarizes the estimated beginning and ending fund balance, individual funding sources, and individual uses by category for each CIP year. The worksheet is automatically generated by combining data contained on each individual category worksheet.

Category Worksheets

A worksheet is created for each individual CIP category. All cells with a black text need user input and all cells with a blue text have a numeric formula which users cannot change. The user will need to type in a name at the top of each category tab on line 4 for that category to show properly on the summary and chart tabs. The first year estimated or actual beginning fund balance for the category needs to be entered. The combined totals of sources and uses will be calculated from individual project/program worksheets for each CIP year. The user needs to insert the required number of program/project lines for each individual CIP category. Formulas from the program or project description & justification tabs are then created for each individual program/project name and the year-by-year totals. When the worksheet is printed on a black and white printer it will display all cells in the same color.

Program or Project Description & Justification

A worksheet is completed for each CIP project or program. The program or project is identified by category, name, and number. Department, contact, type, useful life, priority, and purpose are also available for identification. A narrative description and justification are required for the program or project. For each CIP year, the program or project total expenditure (uses) and funding sources (detailed by type) are entered in the black text cells. Blue text cells have a numeric formula which users cannot change. A narrative budget impact and other relevant information are required at the bottom of the worksheet.

Drop-down menus are available for selection of priority, purpose, and funding sources.

Upon completion of the worksheet, the program or project category name, identification number, uses and funding sources will be transferred by manually creating a formula to the individual category tab created by the user.

Proposed Budget Funding

This worksheet gives a detailed listing of the individual program or project for the proposed budget year by category, identification number, priority ranking, and purpose. The data entered in these columns will be from the program and project worksheet. The individual line item is then identified by the requested, defunded, and final budget dollar amount. The budgeted dollar amounts will tie back to the requested, defunded, and budget columns found on the individual category worksheet uses by category section.

Beyond 5-Year Period

This worksheet details individual program and project by category that are beyond the 5-Year CIP timeline. The year planned, ranking criteria, purpose, and estimated cost are identified.

A drop-down menu is available for the ranking criteria and purpose.

Capital Improvement Plan Policy Information

Capital Asset Policy

- Purpose:** The purpose of this policy is to establish a consistent methodology for recording in the financial records of the City of Berlin ("City"), the capitalization and depreciation of capital assets, consistent with current reporting requirements as determined by the State of Wisconsin and the Governmental Accounting Standards Board ("GASB").
- General:** The City of Berlin holds certain capital assets which include land, buildings, vehicles, machinery and equipment, parks and roads infrastructure, furniture, and fixtures, and all other tangible or intangible assets, which are used in operations and that have initial useful lives extending beyond a one-year period.
- These assets must be accounted for at historical cost or estimated historical cost and be fairly represented in the City of Berlin's Annual Financial Report.
- Valuation:** All costs shall be documented, including methods and sources used to establish such cost basis.
1. Purchased assets: the recording of purchased assets shall be made based on actual costs, including all ancillary costs, based on the vendor invoice or other supporting documentation.
 2. Self-constructed assets: all direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If the City is unable to identify all direct costs, an estimate of the direct cost is acceptable but must be supported by a reasonable methodology.
 3. Donated assets: assets acquired by gift, donation, or payment of a nominal sum not reflective of the asset's fair market value shall be assigned a cost equal to the fair market value at the time of acquisition.
 4. Leased property: capital lease property shall be recorded as an asset and depreciated as though it had been purchased.
 5. Dedicated assets: requires installation by developers of public improvements, including but not limited to sanitary sewer mains, manholes, laterals, water mains, hydrants, valves, storm and sanitary sewers, streets, curb and gutter, streetlights, street signs, sidewalks will be dedicated to the City upon completion. Recording of infrastructure assets will be made based on actual costs, including ancillary costs,

based on vendor invoice or other supporting documentation provided by the developer.

6. Shared purchases: assets shared with other municipalities or entities shall be made based on the City's share of actual costs, including ancillary costs, based on vendor invoice or other supporting documentation.

Ancillary costs: Ancillary costs are to be included in the capitalized cost of a fixed asset. However, minor costs, not measurable at the time a fixed asset is recorded in the City's fixed asset inventory system, may be expensed.

Ancillary costs include:

- Buildings and Improvements: professional fees of architects, attorneys, appraisers, financial advisors, etc.; damage claims; costs of fixtures permanently attached to a building or structure; insurance premiums and related costs incurred during construction; and other expenditures necessary to place a building or structure into its intended state of operation.
- Equipment: transportation charges, installation costs, and any other normal and necessary expenditures required to place the asset into its intended state of operation.
- Land: legal and title fees, surveying fees, appraisal and negotiation fees, damage payments, site preparation costs, and costs related to demolition of unwanted structures.

Classification: Capital assets include items with useful lives greater than one year, land, land improvements, buildings, building improvements, construction work in progress, machinery and equipment, vehicles, infrastructure, easements, and works of art and historic treasures. A capital asset is to be reported and, with certain exceptions, depreciated in government-wide statements. Assets that are not capitalized are expended in the year of acquisition.

Infrastructure assets are long-lived assets that normally can be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature. Examples include roads, bridges, drainage systems, and water systems. Infrastructure assets do not include buildings, drives, parking lots, or any other examples given above that are incidental to property or access to the property.

Long-term assets can be classified into the following:

- Furniture and equipment: office furniture; office, data processing, and special department equipment

- Vehicles and equipment: vehicles, operating and mechanical equipment.
- Land: land, land improvements.
- Buildings: buildings, building improvements.
- Infrastructure: streets, bridges, water and sewer systems, drainage systems, sidewalks, curb, and gutter, etc.

Capitalization: Capital asset value thresholds for capitalization are to be applied to individual capital assets rather than to groups of similar capital assets. Capital assets must have an initial value of \$10,000 or more. This will be known as the “capitalization threshold” for reporting purposes in the Annual Financial Report.

Repair and maintenance costs are expenditures that keep the property in ordinary efficient operating condition. The cost of the repair does not add to the value or prolong the life of the asset. All repair and maintenance costs to capital assets are to be treated as an annual operating expense and charged to the appropriate department and fund.

Improvements are expenditures for additions, alterations, and renovations that appreciably prolong the life of the asset, materially increase its value, or adapt it to a different use. Improvement costs of \$10,000 or more to an individual capital asset are to be capitalized.

Depreciation: All long-term assets (except for land, certain land improvements, and construction in progress) identified in the capital assets policy will be depreciated/amortized. Regardless of the month the asset is placed in service, a full year of depreciation/amortization will be recorded in the first year. Once the asset has been fully depreciated, the asset will be kept on the books until disposed of. When the asset is disposed of prior to the end of its useful life, the remaining “book” value will be written off as depreciation unless it will materially affect the City’s financial statements.

Useful Life: To determine the useful life of an asset for depreciation purposes, the City shall consider an asset’s present condition and how long it is expected to meet its service demands in addition to applying applicable industry standards for useful life.

Inventory: An inventory of all long-term assets should be reviewed and updated annually.

Capital Assets Policy
Developed: August 2025
Adopted: September 2025

Capital Improvement Plan Summary Information

Components

Summary of Funds

This worksheet summarizes the estimated beginning and ending fund balance, individual funding sources, and individual uses by category for each CIP year. The worksheet is automatically generated by combining data contained on each individual category worksheet.

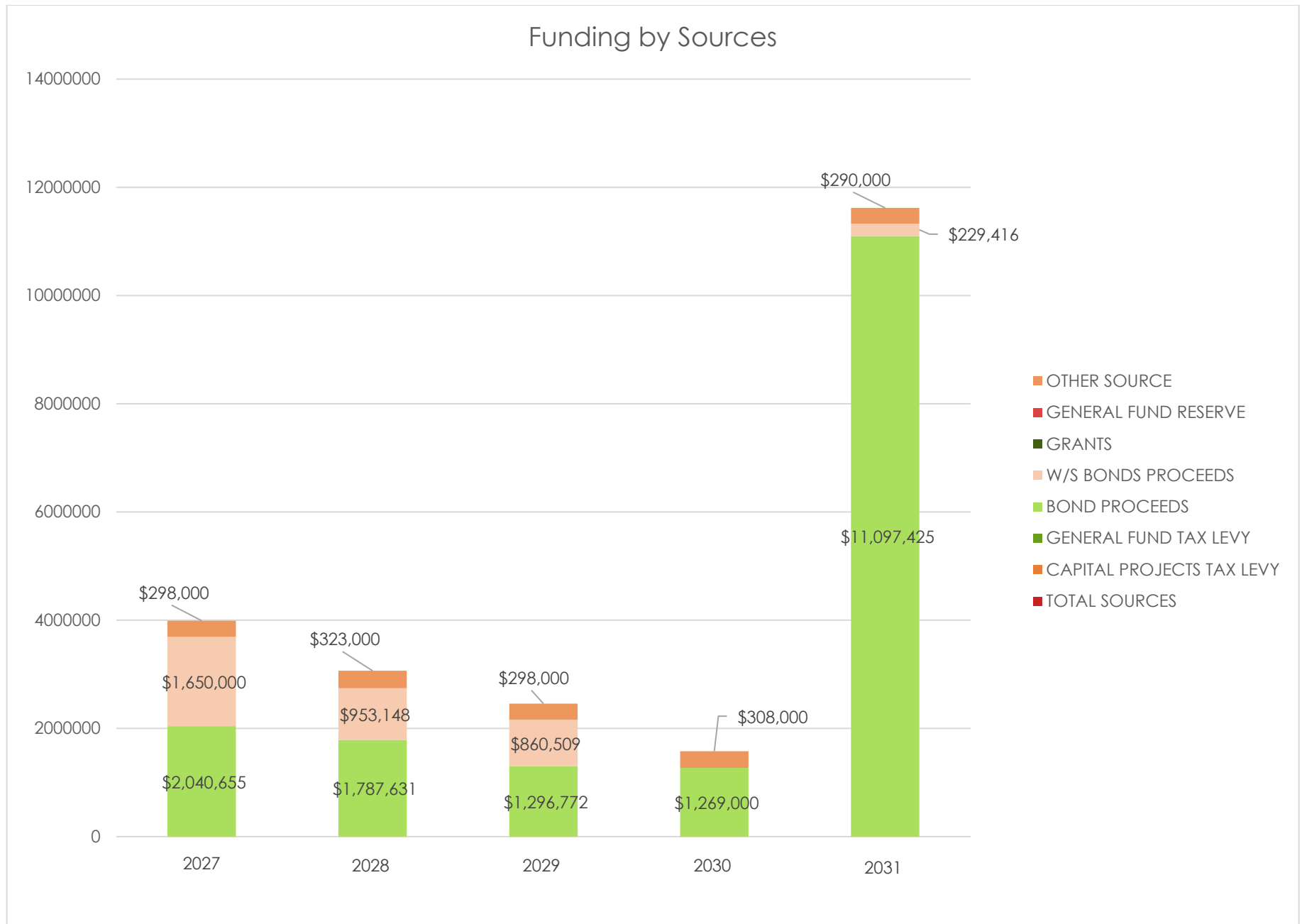
Funding Sources Charts

These graphically show the funding sources detailed on the bottom of the charts for each CIP year. The charts are automatically generated by the data contained on the summary of funds worksheet.

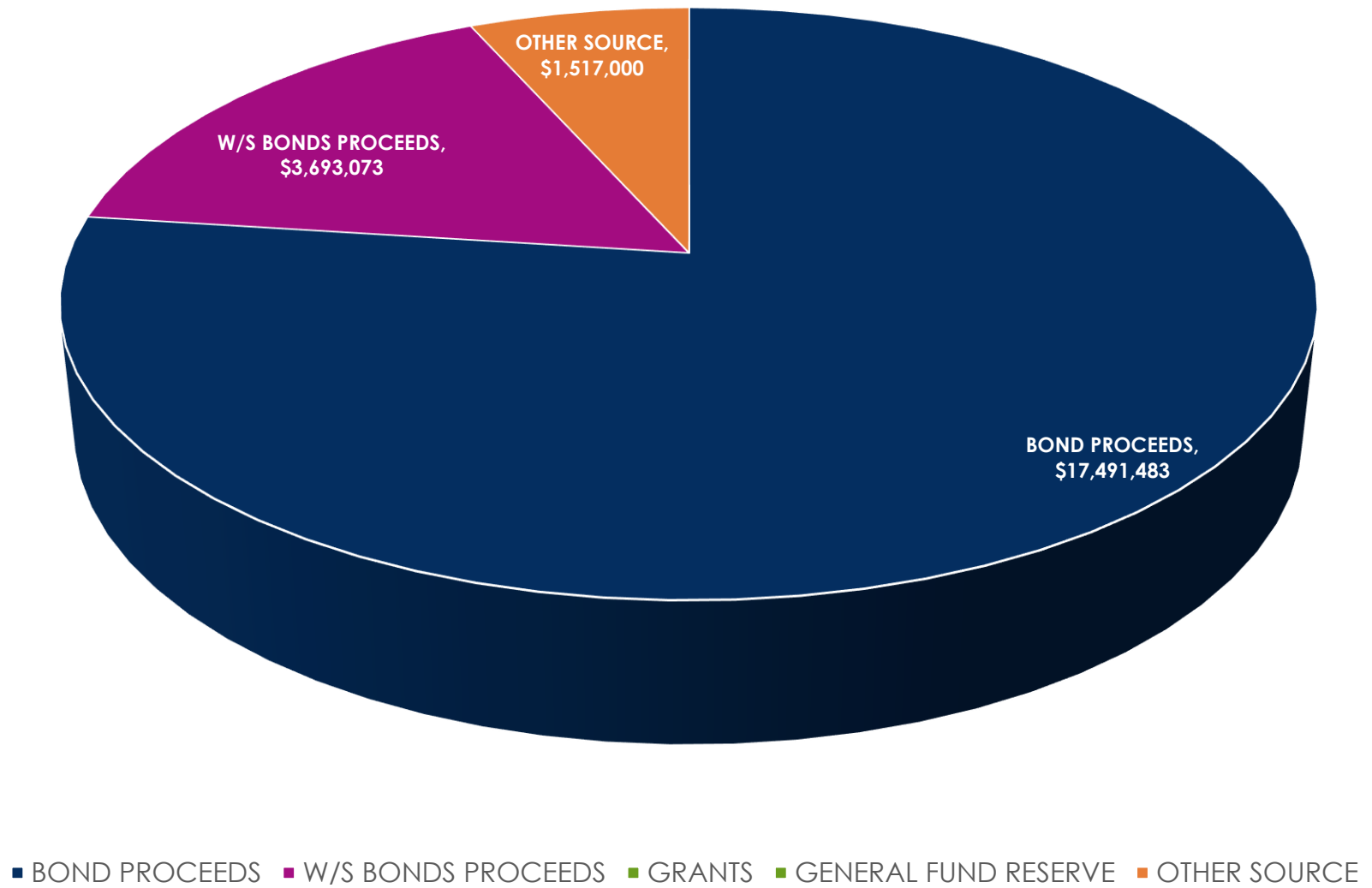
Uses by Category Charts

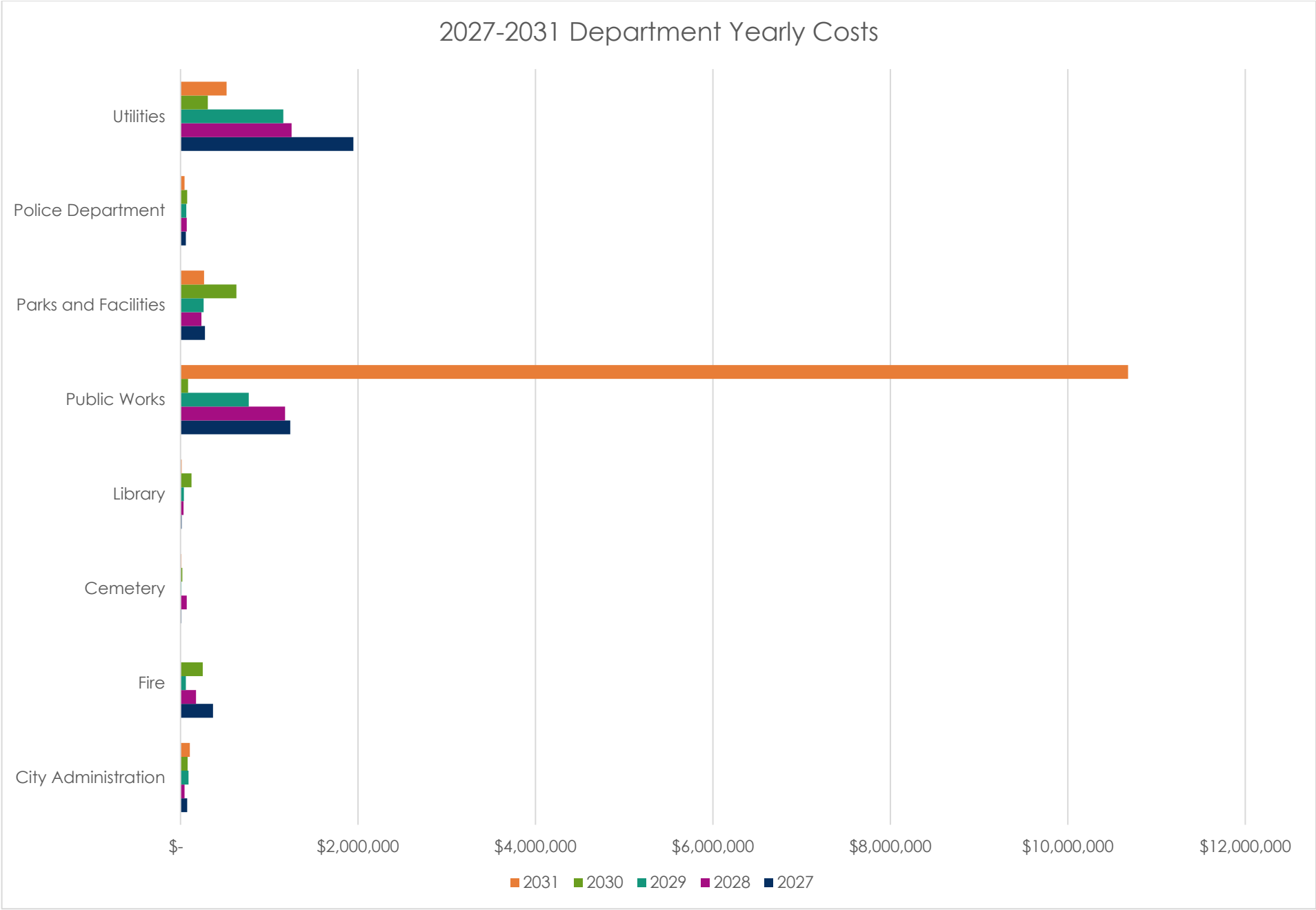
These graphically show the uses by category detailed on the bottom of the charts for each CIP year. The charts are automatically generated by the data contained on the summary of funds worksheet.

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027-2031 SUMMARY OF FUNDS						
	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ 20,000	
FUNDING SOURCES						
CAPITAL PROJECTS TAX LEVY						\$ -
GENERAL FUND TAX LEVY						\$ -
BOND PROCEEDS	\$ 2,040,655	\$ 1,787,631	\$ 1,296,772	\$ 1,269,000	\$ 11,097,425	\$ 17,491,483
W/S BONDS PROCEEDS	\$ 1,650,000	\$ 953,148	\$ 860,509	\$ -	\$ 229,416	\$ 3,693,073
GRANTS						\$ -
GENERAL FUND RESERVE						\$ -
OTHER SOURCE	\$ 298,000	\$ 323,000	\$ 298,000	\$ 308,000	\$ 290,000	\$ 1,517,000
TOTAL SOURCES	<u>\$ 3,988,655</u>	<u>\$ 3,063,779</u>	<u>\$ 2,455,281</u>	<u>\$ 1,577,000</u>	<u>\$ 11,616,841</u>	<u>\$ 22,701,556</u>
TOTAL AVAILABLE FUNDS	<u>\$ 3,988,655</u>	<u>\$ 3,068,779</u>	<u>\$ 2,465,281</u>	<u>\$ 1,592,000</u>	<u>\$ 11,636,841</u>	
USES BY CATEGORY						
City Administration	\$ 75,000	\$ 45,000	\$ 90,000	\$ 80,000	\$ 105,000	\$ 395,000
Fire	\$ 366,000	\$ 175,000	\$ 60,000	\$ 250,000	\$ -	\$ 851,000
Cemetery	\$ 10,000	\$ 70,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 120,000
Library	\$ 12,500	\$ 34,000	\$ 37,500	\$ 124,000	\$ 12,500	\$ 220,500
Public Works	\$ 1,237,155	\$ 1,178,631	\$ 769,272	\$ 85,000	\$ 10,679,925	\$ 13,949,983
Parks and Facilities	\$ 275,000	\$ 235,000	\$ 260,000	\$ 630,000	\$ 265,000	\$ 1,665,000
Police Department	\$ 60,000	\$ 70,000	\$ 65,000	\$ 75,000	\$ 45,000	\$ 315,000
Utilities	\$ 1,948,000	\$ 1,251,148	\$ 1,158,509	\$ 308,000	\$ 519,416	\$ 5,185,073
TOTAL USES BY CATEGORY	<u>\$ 3,983,655</u>	<u>\$ 3,058,779</u>	<u>\$ 2,450,281</u>	<u>\$ 1,572,000</u>	<u>\$ 11,636,841</u>	<u>\$ 22,701,556</u>
EST. ENDING FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 10,000</u>	<u>\$ 15,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	

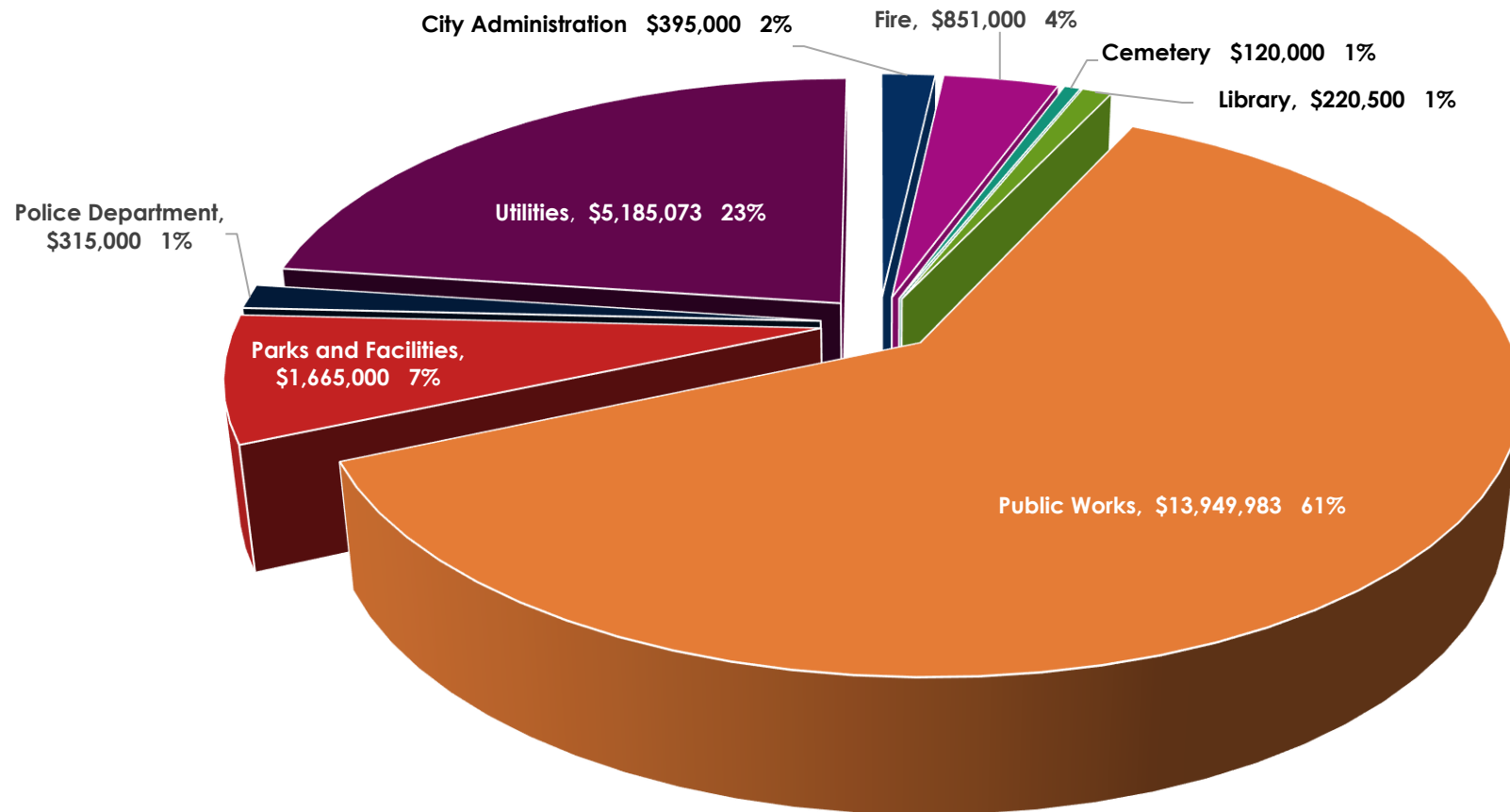


Funding by Sources





Uses by Category



Capital Improvement Program Department Summaries/Justifications

Department Summary Categories

A worksheet is created for each individual CIP Department with sources and uses categories. The first year estimated or actual beginning fund balance for the category needs to be entered. The combined totals of sources and uses will be calculated from individual project/program worksheets for each CIP year.

Program or Project Description & Justification

A worksheet is completed for each CIP project or program. The program or project is identified by category, name, and number. Department, contact, type, useful life, priority, and purpose are identified. A narrative description and justification are required for the program or project. A narrative budget impact and other relevant information are required at the bottom of the worksheet.

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027-2031 City Administration						
	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ 20,000	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY						\$ -
GENERAL FUND LEVY						\$ -
BOND PROCEEDS	\$ 80,000	\$ 50,000	\$ 95,000	\$ 85,000	\$ 85,000	\$ 395,000
GRANTS						\$ -
OTHER SOURCE						\$ -
TOTAL SOURCES	\$ 80,000	\$ 50,000	\$ 95,000	\$ 85,000	\$ 85,000	\$ 395,000
TOTAL AVAILABLE FUNDS	\$ 80,000	\$ 55,000	\$ 105,000	\$ 100,000	\$ 105,000	
USES BY PROGRAM/PROJECT						
City Server Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Finance Software Replacement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Safeguard Site Development	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Downtown Signage-Wayfinding	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Badger Books	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Historical Society Designation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Cloud Storage-Document Storage	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 30,000
CORP	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Market Study-Housing Update	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Zoning Code Update	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Subdivision Code Update	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
TOTAL USES BY PROJECT	\$ 75,000	\$ 45,000	\$ 90,000	\$ 80,000	\$ 105,000	\$ 395,000
EST. ENDING FUND BALANCE	\$ 5,000	\$ 10,000	\$ 15,000	\$ 20,000	\$ -	

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	City Administration
Program/Project Name:	City Server Replacement Fund
Program/Project #:	CA1-2027

Department:	General Government
Contact:	City Administrator
Type:	Software Maintenance
Useful Life:	5-10 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

The City Administration wishes to create a replacement fund to cover the cost of the eventual replacement of the city technology servers. The goal is to eventually get up to a fund balance of \$25,000 to cover the replacement of the server system.

Justification

The city's technology servers have a useful life between 5-10 years. By creating a replacement fund to cover the future cost of replacing/updating the server system this will ensure their will be funding available to continue to have the most up to date technology systems and support.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
City Server Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Budget Impact/Other

Financial Impact to budget of \$5,000 to be levied in 2027-2031 under general obligation borrowing proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	City Administration
Program/Project Name:	Finance Software Replacement
Program/Project #:	CA2-2027

Department:	General Government
Contact:	City Administrator
Type:	Software Maintenance
Useful Life:	5-10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Expanded Service

Note: Program/Project Name and # Referenced on Category Sheet.

Description
City Administration would like to create a capital fund for future replacements for financial software. Fund will be utilized to allow for upgrades to current system, consideration of new financial package in the future. Goal will be to cap fund at \$25,000 and replenish as funds are spent in future years.

Justification
City Administration is always looking for ways to improve current financial processes and with the creation of a software fund this will allow for funding to provide future upgrades to the financial systems replacement.

Expenditures (Uses)	2027	2027	2028	2029	2030	Total
Finance Software Replacement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Budget Impact/Other
Financial Impact to budget of \$5,000 to be levied in 2027-2031 under general obligation borrowing proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	City Administration
Program/Project Name:	Safeguard Site Development
Program/Project #:	CA3-2027

Department:	General Government
Contact:	City Administrator
Type:	Economic Development
Useful Life:	5-10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Expanded Service

Note: Program/Project Name and # Referenced on Category Sheet.

Description
City Administration would like to create a capital fund for future expenses to be utilized for economic development incentives/construction/development of the former Safeguard site.

Justification
By creating a fund for future utilization towards either development incentives or construction this will allow for future planning or development to fund improvements or enhancements to the safeguard site to make it more plausible for development.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Safeguard Site Development	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Budget Impact/Other
Financial Impact to budget of \$5,000 to be levied in 2027-2031 under general obligation borrowing proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	City Administration
Program/Project Name:	Downtown Signage-Wayfinding
Program/Project #:	CA4-2027

Department:	General Government
Contact:	City Administrator
Type:	Signage
Useful Life:	15-20 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
City Administration would like to create a capital fund for future expenses to continually update downtown and wayfinding signage.

Justification
By creating a fund for future utilization towards updating downtown and wayfinding signage the city can ensure funding available to deter from deterioration of key wayfinding and location markers.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Downtown Signage-Wayfinding	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Budget Impact/Other
Financial Impact to budget of \$25,000 to be levied in 2027-2031 under general obligation borrowing proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	City Administration
Program/Project Name:	Badger Books
Program/Project #:	CA5-2027

Department:	General Government
Contact:	City Administrator
Type:	Election Equipment
Useful Life:	5-10 Years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	New Program/Service

Note: Program/Project Name and # Referenced on Category Sheet.

Description
CIP Line item to cover the cost of purchasing badger books which are utilized for elections.

Justification
By creating a fund for future utilization towards purchasing elections equipment the city can ensure they will have the most up to date technology.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Badger Books	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Budget Impact/Other
Financial Impact to budget of \$5,000 to be levied in 2027-2031 under general obligation borrowing proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	City Administration
Program/Project Name:	Historical Society Designation
Program/Project #:	CA6-2027

Department:	General Government
Contact:	City Administrator
Type:	Planning/Program
Useful Life:	15-30 Years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	New Program/Service

Note: Program/Project Name and # Referenced on Category Sheet.

Description
CIP Item to cover the future cost of submitting properties within the city for historical society designation.

Justification
By creating a fund for future utilization towards historical society expenses the city can ensure those properties that meet that criteria can be added to the official designation.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Historical Society Designation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000

Budget Impact/Other
Financial Impact to budget of \$5,000 to be levied in 2027-2031 under general obligation borrowing proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	City Administration
Program/Project Name:	Cloud Storage-Document Storage
Program/Project #:	CA7-2027

Department:	General Government
Contact:	City Administrator
Type:	Software
Useful Life:	5-10 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	New Program/Service

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Funding to implement moving paper documents to cloud storage/document system for improved searchability and records retention.

Justification
Currently city information is split between old paper copies and information saved on various drives within the city. Implementing a cloud storage system would allow for centralization of assets and easier search functionality.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Cloud Storage-Document Storage	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 30,000
Total	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 30,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 30,000
Total	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 30,000

Budget Impact/Other
Financial Impact to budget of \$10,000 to be levied in 2027, 2029 and 2031 under general obligation borrowing proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	City Administration
Program/Project Name:	CORP
Program/Project #:	CA8-2027

Department:	General Government
Contact:	City Administrator
Type:	City Required Planning Document
Useful Life:	5 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

A prerequisite to participation in outdoor recreation grant programs is the adoption and subsequent Department of Natural Resources acceptance of a local comprehensive outdoor recreation plan.

Justification

A CORP helps local units of government develop comprehensive park and recreation plans that will: 1) guide them in acquiring and developing public outdoor parks and recreation facilities, and 2) ensure that plans meet the minimum requirements for participation in both state and federal programs. CORP's should be updated every 5 years to maintain compliance and grant acceptance and eligibility.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
CORP	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Budget Impact/Other

Financial Impact to budget of \$20,000 to be levied in 2027 under general obligation borrowing proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	City Administration
Program/Project Name:	Market Study-Housing Update
Program/Project #:	CA1-2031

Department:	General Government
Contact:	City Administrator
Type:	Planning/Program
Useful Life:	5-10 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Housing - Market Study

Justification
The last Market Study was done in 2019 and a Housing Study was last conducted in 2023. In anticipation of going after grant, state, and federal funding these plans should be updated every five years in order to continue compliance.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Market Study-Housing Update	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000

Budget Impact/Other
Financial Impact to budget of \$25,000 to be levied in 2031 under general obligation borrowing proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	City Administration
Program/Project Name:	Zoning Code Update
Program/Project #:	CA1-2029

Department:	General Government
Contact:	City Administrator
Type:	Planning/Program
Useful Life:	5-10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Zoning Code Update

Justification
Code should be updated to ensure compliance with statutes and address rule changes regarding nonconforming uses and structures.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Zoning Code Update	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Total	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Total	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000

Budget Impact/Other
Financial Impact to budget of \$35,000 to be levied in 2029 under general obligation borrowing proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	City Administration
Program/Project Name:	Subdivision Code Update
Program/Project #:	CA1-2030

Department:	General Government
Contact:	City Administrator
Type:	Planning/Program
Useful Life:	5-10 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Subdivision Code Update

Justification
Rewrite to encourage development.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Subdivision Code Update	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
Total	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
Total	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000

Budget Impact/Other
Financial Impact to budget of \$35,000 to be levied in 2030 under general obligation borrowing proceeds.

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027-2031 Fire Department						
	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUNDING SOURCES						
CAPITAL PROJECTS LEVY						\$ -
GENERAL FUND LEVY						\$ -
BOND PROCEEDS	\$ 366,000	\$ 175,000	\$ 60,000	\$ 250,000	\$ -	\$ 851,000
GRANTS						\$ -
OTHER SOURCE						\$ -
TOTAL SOURCES	<u>\$ 366,000</u>	<u>\$ 175,000</u>	<u>\$ 60,000</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 851,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 366,000</u>	<u>\$ 175,000</u>	<u>\$ 60,000</u>	<u>\$ 250,000</u>	<u>\$ -</u>	
USES BY PROGRAM/PROJECT						
Engine 66	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ 266,000
Rescue 68	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Fire Station Furniture	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Engine 69 Chassis	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Kitchen Upgrades	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Gear Dryer	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Command Vehicle	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
TOTAL USES BY PROJECT	<u>\$ 366,000</u>	<u>\$ 175,000</u>	<u>\$ 60,000</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 851,000</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Fire Department
Program/Project Name:	Rescue 68
Program/Project #:	FIRE1-2027

Department:	Fire Department
Contact:	Fire Chief
Type:	Fire Department
Useful Life:	20 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Rescue Vehicle 68

Justification
Current rescue vehicle has reached its useful life and is currently being repaired in order to function.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Rescue 68	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000

Budget Impact/Other
Financial Impact to Budget of \$100,000 to be paid via general obligation bond proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Fire Department
Program/Project Name:	Engine 66
Program/Project #:	FIRE2-2027

Department:	Fire Department
Contact:	Fire Chief
Type:	Fire Department
Useful Life:	20 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Engine 66.

Justification
Engine 66 has reached its maximum useful life and per rotation schedule needs to be replaced.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Engine 66	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ 266,000
Total	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ 266,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ 266,000
Total	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ 266,000

Budget Impact/Other
Financial Impact to Budget of \$266,000 to be paid via general obligation bond proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Fire Department
Program/Project Name:	Fire Station Furniture
Program/Project #:	FIRE1-2029

Department:	Fire Department
Contact:	Fire Chief
Type:	Fire Department
Useful Life:	20 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Purchase of furniture for fire station.

Justification
Department is requesting purchase of new furniture over two year period to replace existing worn out furniture.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Fire Station Furniture	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Total	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Total	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000

Budget Impact/Other
Financial Impact to Budget of \$10,000 in 2029 to be paid by bond proceeds.



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Fire Department
Program/Project Name:	Engine 69 Chassis
Program/Project #:	FIRE1-2028

Department:	Fire Department
Contact:	Fire Chief
Type:	Fire Department
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Engine 69 Chassis

Justification
Engine 69 Chassis has reached its maximum useful life and per rotation schedule needs to be replaced.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Engine 69 Chassis	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Total	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Total	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000

Budget Impact/Other
Financial Impact to Budget of \$150,000 to be paid via general obligation bond proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Fire Department
Program/Project Name:	Kitchen Upgrades
Program/Project #:	FIRE2-2028

Department:	Fire Department
Contact:	Fire Chief
Type:	Fire Department
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Upgrade of Fire Department kitchen. Currently have typical home kitchen not equiped for full staff or paid on call. Also this would allow for increased event capacity for fundraising without a larger kitchen.

Justification

Current facility kitchen does not allow for full scale cooking operations for department. In planning for future of either paid on call or full time staff upgrade to allow for cooking on site is requested.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Kitchen Upgrades	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000

Budget Impact/Other

Financial Impact to Budget of \$25,000 to be paid via general obligation bond proceeds.



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Fire Department
Program/Project Name:	Gear Dryer
Program/Project #:	FIRE2-2029

Department:	Fire Department
Contact:	Fire Chief
Type:	Fire Department
Useful Life:	20 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Gear Dryer.

Justification
Current gear dryer has reached useful life and requires replacement in order to maintain decontamination safety procedures and requirements.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Gear Dryer	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Total	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Total	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000

Budget Impact/Other
Financial Impact to Budget of \$50,000 to be paid via general obligation bond proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Fire Department
Program/Project Name:	Command Vehicle
Program/Project #:	FIRE1-2030

Department:	Fire Department
Contact:	Fire Chief
Type:	Fire Department
Useful Life:	20 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Command Vehicle.

Justification
Current command vehicle has reached useful life and requires replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Command Vehicle	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Total	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Total	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000

Budget Impact/Other
Financial Impact to Budget of \$250,000 to be paid via general obligation bond proceeds.

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027-2031 Cemetery							
	2027	2028	2029	2030	2031	Total	
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
FUNDING SOURCES							
CAPITAL PROJECTS LEVY						\$ -	
GENERAL FUND LEVY						\$ -	
BOND PROCEEDS	\$ 10,000	\$ 45,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 95,000	
GRANTS						\$ -	
OTHER SOURCE		\$ 25,000				\$ 25,000	
TOTAL SOURCES	<u>\$ 10,000</u>	<u>\$ 70,000</u>	<u>\$ 10,000</u>	<u>\$ 20,000</u>	<u>\$ 10,000</u>	<u>\$ 120,000</u>	
TOTAL AVAILABLE FUNDS	<u>\$ 10,000</u>	<u>\$ 70,000</u>	<u>\$ 10,000</u>	<u>\$ 20,000</u>	<u>\$ 10,000</u>		
USES BY PROGRAM/PROJECT							
Weed Whips	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000	
Lawn Mower	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	
Gator UTV	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	
Cemetery Garage	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	
TOTAL USES BY PROJECT	<u>\$ 10,000</u>	<u>\$ 70,000</u>	<u>\$ 10,000</u>	<u>\$ 20,000</u>	<u>\$ 10,000</u>	<u>\$ 120,000</u>	
EST. ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Cemetery
Program/Project Name:	Weed Whips
Program/Project #:	CEMETERY1-2028

Department:	Cemetery
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	20 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Staggered purchase of weed whips to replace older ones that are at end of life, broken, and damaged from years of utilization.

Justification

weed whips have reached useful life and are in need of staggered replacing over the next five years.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Weed Whips	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000
Total	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000
Total	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000

Budget Impact/Other

Financial Impact to budget of \$10,000 in years 2028 and 2030. Paid for by general obligation debt proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Cemetery
Program/Project Name:	Lawn Mower
Program/Project #:	CEMETERY1-2027

Department:	Cemetery
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	5 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of lawn mowers utilized by cemetery.

Justification
Lawn mowers are scheduled to be placed on rotation for replacment when reached or exceeded useful life.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Lawn Mower	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Budget Impact/Other
Financial Impact to budget of \$10,000 in years 2027-2031. Paid for by general obligation debt proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Cemetery
Program/Project Name:	Gator UTV
Program/Project #:	CEMETERY2-2028

Department:	Cemetery
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	5 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of gator utv utilized by cemetery.

Justification
The Gator UTV is scheduled to be replacment when reached or exceeded useful life.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Gator UTV	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000

Budget Impact/Other
Financial Impact to budget of \$25,000 in 2028. Paid for by general obligation debt proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Cemetery
Program/Project Name:	Cemetery Garage
Program/Project #:	CEMETERY3-2028

Department:	Cemetery
Contact:	Streets Superintendent
Type:	Structure
Useful Life:	5 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Repair/replacement of garage utilized by cemetery

Justification
The garage is scheduled to be replaced when reached or exceeded useful life.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Cemetery Garage	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000

Budget Impact/Other
Financial Impact to budget of \$25,000 in 2028. Paid for by cemetery board.

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027-2031 Library						
	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY						\$ -
GENERAL FUND LEVY						\$ -
BOND PROCEEDS	\$ 12,500	\$ 34,000	\$ 37,500	\$ 124,000	\$ 12,500	\$ 220,500
GRANTS						\$ -
OTHER SOURCE						\$ -
TOTAL SOURCES	<u>\$ 12,500</u>	<u>\$ 34,000</u>	<u>\$ 37,500</u>	<u>\$ 124,000</u>	<u>\$ 12,500</u>	<u>\$ 220,500</u>
TOTAL AVAILABLE FUNDS	<u>\$ 12,500</u>	<u>\$ 34,000</u>	<u>\$ 37,500</u>	<u>\$ 124,000</u>	<u>\$ 12,500</u>	
USES BY PROGRAM/PROJECT						
Window Replacement	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ 37,500
Furniture Replacement	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Library Roof Updates	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
HVAC	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 48,000
Brick Sealing	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
TOTAL USES BY PROJECT	<u>\$ 12,500</u>	<u>\$ 34,000</u>	<u>\$ 37,500</u>	<u>\$ 124,000</u>	<u>\$ 12,500</u>	<u>\$ 220,500</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Library
Program/Project Name:	Window Replacement
Program/Project #:	LIBRARY1-2027

Department:	Library
Contact:	Library Director
Type:	Building Maintenance
Useful Life:	20 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Staggered purchase of new windows to replace older ones that are warping, broken, and damaged from years of utilization.

Justification
Library windows have reached useful life and are in need of staggered replacing over the next five years.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Window Replacement	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ 37,500
Total	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ 37,500

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ 37,500
Total	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ 37,500

Budget Impact/Other
Financial Impact to budget of \$12,500 in years 2027, 2029 and 2031. Paid for by general obligation debt proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Library
Program/Project Name:	Furniture Replacement
Program/Project #:	LIBRARY1-2028

Department:	Library
Contact:	Library Director
Type:	Building Maintenance
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Replacement of outdated and used furniture.

Justification

Friends of the Library will be covering the cost of replacing the outdated and end of life furniture.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Furniture Replacement	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Total	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Total	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000

Budget Impact/Other

Financial Impact to budget of \$10,000 in 2028. Paid for by general obligation debt proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Library
Program/Project Name:	Library Roof Updates
Program/Project #:	LIBRARY1-2030

Department:	Library
Contact:	Library Director
Type:	Building Maintenance
Useful Life:	20 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Updates to Library Roof System to ensure useful life is extended.

Justification

Repairs/Updates to section of Library Room system to ensure useful life is extended.

Expenditures (Uses)		2027	2028	2029	2030	2031	Total
Library Roof Updates		\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Total		\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000

Funding Sources		2027	2028	2029	2030	2031	Total
Bond Proceeds		\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Total		\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000

Budget Impact/Other

Financial Impact to budget of \$100,000 in year 2030. Paid for by general obligation debt proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Library
Program/Project Name:	HVAC
Program/Project #:	LIBRARY2-2028

Department:	Library
Contact:	Library Director
Type:	Building Maintenance
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Updates to Library HVAC System to ensure useful life is extended.

Justification
Updates to HVAC system.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
HVAC	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 48,000
Total	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 48,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 48,000
Total	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 48,000

Budget Impact/Other
Financial Impact to budget of \$24,000 in year 2028 and 2030. Paid for by general obligation debt proceeds.



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Library
Program/Project Name:	Brick Sealing
Program/Project #:	LIBRARY1-2029

Department:	Library
Contact:	Library Director
Type:	Building Maintenance
Useful Life:	20 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Updates to Library bricks to ensure useful life is extended.

Justification

Sealing of bricks will extend the building life.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Brick Sealing	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Total	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Total	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000

Budget Impact/Other

Financial Impact to budget of \$25,000 in year 2029. Paid for by general obligation debt proceeds.

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027-2031 Public Works						
	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUNDING SOURCES						
CAPITAL PROJECTS LEVY						\$ -
GENERAL FUND LEVY						\$ -
BOND PROCEEDS	\$ 1,237,155	\$ 1,178,631	\$ 769,272	\$ 85,000	\$ 10,679,925	\$ 13,949,983
GRANTS						\$ -
OTHER SOURCE						\$ -
TOTAL SOURCES	<u>\$ 1,237,155</u>	<u>\$ 1,178,631</u>	<u>\$ 769,272</u>	<u>\$ 85,000</u>	<u>\$ 10,679,925</u>	<u>\$ 13,949,983</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,237,155</u>	<u>\$ 1,178,631</u>	<u>\$ 769,272</u>	<u>\$ 85,000</u>	<u>\$ 10,679,925</u>	
USES BY PROGRAM/PROJECT						
East Park Avenue	\$ 962,155	\$ -	\$ -	\$ -	\$ -	\$ 962,155
West Berlin Street	\$ -	\$ -	\$ 684,272	\$ -	\$ -	\$ 684,272
West Liberty Street	\$ -	\$ 633,631	\$ -	\$ -	\$ -	\$ 633,631
1997 Pickup Truck	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
Parking Lot Replacement Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Chip and Seal Roads	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Crack Filling	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Front End Loader with Plow and Wing	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Single Axel Dump Truck 1987	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
City Dumpsite Security Gate	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Lawn Mowers	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Connecting Highways	\$ -	\$ -	TBD	TBD	TBD	\$ -
DPW Building	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000
Wisconsin Street Reconstruction	\$ -	\$ -	\$ -	TBD	\$ -	\$ -
Marquette Street Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ 594,925	\$ 594,925
TOTAL USES BY PROJECT	<u>\$ 1,237,155</u>	<u>\$ 1,178,631</u>	<u>\$ 769,272</u>	<u>\$ 85,000</u>	<u>\$ 10,679,925</u>	<u>\$ 13,949,983</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	East Park Avenue
Program/Project #:	Streets1-2027

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	25 Years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of East Park Avenue from Wisconsin St to N Swetting St, including N. Swetting (\$222,000)

Justification
Current road has reached its useful life and is in need of replacement

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
East Park Avenue	\$ 962,155	\$ -	\$ -	\$ -	\$ -	\$ 962,155
Total	\$ 962,155	\$ -	\$ -	\$ -	\$ -	\$ 962,155

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 962,155	\$ -	\$ -	\$ -	\$ -	\$ 962,155
Total	\$ 962,155	\$ -	\$ -	\$ -	\$ -	\$ 962,155

Budget Impact/Other
Financial Impact to budget of \$962,155 will be incorporated into the 2027 Capital Improvement Bond Proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	West Berlin Street
Program/Project #:	Streets1-2029

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	25 Years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of West Berlin Street from Traverse Street to N Wisconsin Street

Justification
Current road has reached its useful life and is in need of replacement

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
West Berlin Street	\$ -	\$ -	\$ 684,272	\$ -	\$ -	\$ 684,272
Total	\$ -	\$ -	\$ 684,272	\$ -	\$ -	\$ 684,272

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ 684,272	\$ -	\$ -	\$ 684,272
Total	\$ -	\$ -	\$ 684,272	\$ -	\$ -	\$ 684,272

Budget Impact/Other
Financial Impact to budget of \$684,272 will be incorporated into the 2029 Capital Improvement Bond Proceeds.



CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	West Liberty Street
Program/Project #:	Streets1-2028

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	25 Years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of West Liberty Street from Traverse Street to N Wisconsin Street

Justification
Current road has reached its useful life and is in need of replacement

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
West Liberty Street	\$ -	\$ 633,631	\$ -	\$ -	\$ -	\$ 633,631
Total	\$ -	\$ 633,631	\$ -	\$ -	\$ -	\$ 633,631

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 633,631	\$ -	\$ -	\$ -	\$ 633,631
Total	\$ -	\$ 633,631	\$ -	\$ -	\$ -	\$ 633,631

Budget Impact/Other
Financial Impact to budget of \$633,631 will be incorporated into the 2028 Capital Improvement Bond Proceeds.



CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	1997 Pickup Truck
Program/Project #:	Streets2-2028

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of 1997 DPW Pickup Truck

Justification
Pickup Truck has exceeded useful life and is in need of replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
1997 Pickup Truck	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
Total	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
Total	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000

Budget Impact/Other
Financial Impact to budget of \$35,000 and will be incorporated into the 2028 Capital Improvement Bond Proceeds.

CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	Parking Lot Replacement Fund
Program/Project #:	Streets2-2027

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	25 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Creation of parking lot replacment fund to cover yearly and future improvements to various parking lots in City of Berlin.

Justification

Parking lots are in need of continual repair and maintenance to continue their longevity. Fund will allow for either yearly improvements or to build up funds for later years.

Expenditures (Uses)		2027	2028	2029	2030	2031	Total
Parking Lot Replacement Fund		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Total		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Funding Sources		2027	2028	2029	2030	2031	Total
Bond Proceeds		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Total		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Budget Impact/Other

Financial Impact to budget of \$50,000 and will be incorporated into the 2027-2031 Capital Improvement Bond Proceeds.



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	Chip and Seal Roads
Program/Project #:	Streets3-2027

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	25 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Creation of Chip and Seal fund to cover yearly and future improvements to various streets in City of Berlin.

Justification

Roads are in need of continual repair and maintenance to continue their longevity. Fund will allow for either yearly improvements or to build up funds for later years.

Expenditures (Uses)

	2027	2028	2029	2030	2031	Total
Chip and Seal Roads	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Total	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

Funding Sources

	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Total	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000

Budget Impact/Other

Financial Impact to budget of \$20,000 and will be incorporated into the 2027-2031 Capital Improvement Bond Proceeds.



CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	Crack Filling
Program/Project #:	Streets4-2027

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	25 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Creation of Crack Filling fund to cover yearly and future improvements to various streets in City of Berlin.

Justification
Roads are in need of continual repair and maintenance to continue their longevity. Fund will allow for either yearly improvements or to build up funds for later years.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Crack Filling	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000

Budget Impact/Other
Financial Impact to budget of \$15,000 and will be incorporated into the 2027-2031 Capital Improvement Bond Proceeds.



CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	Single Axel Dump Truck 1987
Program/Project #:	Streets5-2027

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Replacement of 1987 Single Axel Dump Truck

Justification

1987 Dumptruck has exceeded useful life and is in need of replacement.

Expenditures (Uses)		2027	2028	2029	2030	2031	Total
Single Axel Dump Truck 1987		\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Total		\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Funding Sources		2027	2028	2029	2030	2031	Total
Bond Proceeds		\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Total		\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000

Budget Impact/Other

Financial Impact to budget of \$190,000 and will be incorporated into the 2027 Capital Improvement Bond Proceeds.

CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	City Dumpsite Security Gate
Program/Project #:	Streets3-2028

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Installation of a security gate at city dumpsite.

Justification
Security Gate will allow for better control of dumpsite and allow for mechanism to capture non resident dumping or better statistical data of non resident utilization.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
City Dumpsite Security Gate	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Total	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000

Budget Impact/Other
Financial Impact to budget of \$25,000 and will be incorporated into the 2028 Capital Improvement Bond Proceeds.



CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	Front End Loader with Plow and Wing
Program/Project #:	Streets4-2028

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Increase Safety

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Front End Loader with Plow and Wing

Justification
Front End Loader with Plow and Wing has reached useful life.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Front End Loader with Plow and Wing	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Total	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Total	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000

Budget Impact/Other
Financial Impact to budget of \$350,000 in 28 being covered by Capital Projects Bond Proceeds.



CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	Lawn Mowers
Program/Project #:	Streets5-2028

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of DPW Lawn Mowers

Justification
Lawn Mowers have exceeded useful life and are in need of replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Lawn Mowers	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Budget Impact/Other
Financial Impact to budget of \$50,000 and will be incorporated into the 2028 Capital Improvement Bond Proceeds.



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	Connecting Highways
Program/Project #:	Streets2-2029

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Placeholder for the eventual replacement share cost of connecting highways within Berlin scheduled to occur in 2029, 2030 and 2031.

Justification
Placeholder for the eventually replacement share cost of connecting highways within Berlin scheduled to occur in 2029, 2030 and 2031.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Connecting Highways	\$ -	\$ -	TBD	TBD	TBD	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	TBD	TBD	TBD	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Impact/Other
Financial Impact to budget TBD



CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	DPW Building
Program/Project #:	Streets1-2031

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of current DPW Building.

Justification
Current DPW Building needs to be replaced/update to allow for larger storage of equipment and vehicles as well as improve on increased safety and efficiency.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
DPW Building	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000

Budget Impact/Other
Financial Impact to budget of \$10,000,000 will be incorporated into the 2031 Capital Improvement Bond Proceeds.



CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	Wisconsin Street Reconstruction
Program/Project #:	Streets1-2030

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	25 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Stage 1 reconstruction of Wisconsin Street.

Justification
Road has reached useful life and is in need of replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Wisconsin Street Reconstruction	\$ -	\$ -	\$ -	TBD	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ -	TBD	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Impact/Other
Financial Impact to budget of TBD will be incorporated into the 2030 Capital Improvement Bond Proceeds.



CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Public Works
Program/Project Name:	Marquette Street Reconstruction
Program/Project #:	Streets2-2031

Department:	Public Works
Contact:	Streets Superintendent
Type:	Streets
Useful Life:	25 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Stage 1 reconstruction of Marquette Street.

Justification
Road has reached useful life and is in need of replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Marquette Street Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ 594,925	\$ 594,925
Total	\$ -	\$ -	\$ -	\$ -	\$ 594,925	\$ 594,925

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 594,925	\$ 594,925
Total	\$ -	\$ -	\$ -	\$ -	\$ 594,925	\$ 594,925

Budget Impact/Other
Financial Impact to budget of \$594,925 will be incorporated into the 2031 Capital Improvement Bond Proceeds.

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027-2031 Parks and Facilities						
	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY						\$ -
GENERAL FUND LEVY						\$ -
BOND PROCEEDS	\$ 275,000	\$ 235,000	\$ 260,000	\$ 630,000	\$ 265,000	\$ 1,665,000
GRANTS						\$ -
OTHER SOURCE						\$ -
TOTAL SOURCES	<u>\$ 275,000</u>	<u>\$ 235,000</u>	<u>\$ 260,000</u>	<u>\$ 630,000</u>	<u>\$ 265,000</u>	<u>\$ 1,665,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 275,000</u>	<u>\$ 235,000</u>	<u>\$ 260,000</u>	<u>\$ 630,000</u>	<u>\$ 265,000</u>	
USES BY PROGRAM/PROJECT						
Lawn Mowers	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Ball Diamond Fencing	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Park Signage	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Playground Improvements	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 180,000
Erosion Control/Rip Rap/ Park Riverbeds	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Duck Unlimited Property Maintenance	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Parking Lot Improvements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Campground Parking Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Scoreboards	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 50,000
Pickup Trucks	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ 105,000
Picnic Tables, Bleachers, Benches	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 30,000
Weed Whips - Blowers	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 45,000
Seawall Improvements	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
Locks Fishing Wharf	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
TOTAL USES BY PROJECT	<u>\$ 275,000</u>	<u>\$ 235,000</u>	<u>\$ 260,000</u>	<u>\$ 630,000</u>	<u>\$ 265,000</u>	<u>\$ 1,665,000</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Lawn Mowers
Program/Project #:	Parks1-2027

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Lawn Mowers for Parks Department.

Justification
Lawn Mowers have reached useful life expectancy and are in need of replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Lawn Mowers	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Budget Impact/Other
Financial impact to budget - \$10,000 to be applied in 2027 thru 2031. Paid by General Obligation Debt Proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Ball Diamond Fencing
Program/Project #:	Parks2-2027

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Phased replacement of ball diamond fencing in various parks.

Justification
In order to keep up with needed replacement of sport fencing in parks phased approach is being considered to address the needed improvements.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Ball Diamond Fencing	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Budget Impact/Other
Financial impact to budget - \$25,000 to be applied 2027-2031. Paid by General Obligation Debt Proceeds.



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Park Signage
Program/Project #:	Parks3-2027

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Phased replacement of park signage in various parks.

Justification
In order to keep up with needed replacement of signage in parks phased approach is being considered to address the needed improvements.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Park Signage	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Budget Impact/Other
Financial impact to budget - \$25,000 to be applied in 2027 thru 2031. Paid by General Obligation Debt Proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Playground Improvements
Program/Project #:	Parks4-2027

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Phased replacement of playgrounds in various parks.

Justification

In order to keep up with needed replacement of playgrounds in parks phased approach is being considered to address the needed improvements.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Playground Improvements	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 180,000
Total	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 180,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 180,000
Total	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 180,000

Budget Impact/Other

Financial impact to budget - \$35,000 to be applied in 2027 thru 2030 and then increased to \$40,000. Paid by General Obligation Debt Proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Erosion Control/Rip Rap/ Park Riverbeds
Program/Project #:	Parks5-2027

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Phased replacement of erosion control rip rap in various parks riverbeds.

Justification
In order to decrease the erosion of park riverbeds phased replacmeent of rip rap is planned to be done each year.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Erosion Control/Rip Rap/ Park Riverbed	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000

Budget Impact/Other
Financial impact to budget - \$15,000 to be applied in 2027 thru 2031. Paid by General Obligation Debt Proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Duck Unlimited Property Maintenance
Program/Project #:	Parks6-2027

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Phased property maintenance of Ducks Unlimited Property.

Justification
In order to keep up with needed property maintenance of Ducks Unlimited property phased approach is being considered to address the needed maintenance.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Duck Unlimited Property Maintenance	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Budget Impact/Other
Financial impact to budget - \$25,000 to be applied in 2027 thru 2031. Paid by General Obligation Debt Proceeds.



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Parking Lot Improvements
Program/Project #:	Parks7-2027

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Phased parking lot improvements of various parks.

Justification
In order to keep up with needed replacement/updating of parking lots within various city parks phased approach is proposed.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Parking Lot Improvements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Budget Impact/Other
Financial impact to budget - \$50,000 to be applied in 2027 thru 2031. Paid by General Obligation Debt Proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Campground Parking Improvements
Program/Project #:	Parks8-2027

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Phased campground paving improvements of various sites.

Justification

In order to keep up with needed replacement/updating of campground lots phased approach is proposed.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Campground Parking Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

Budget Impact/Other

Financial impact to budget - \$25,000 to be applied 2027 thru 2031. Paid by General Obligation Debt Proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Scoreboards
Program/Project #:	Parks1-2028

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Scoreboards in various parks

Justification
Scoreboards have reached useful life expectancy and are in need of replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Scoreboards	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 50,000
Total	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 50,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 50,000
Total	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 50,000

Budget Impact/Other
Financial impact to budget - \$25,000 to be applied to 2028 and 2030. Paid by General Obligation Debt Proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Pickup Trucks
Program/Project #:	Parks9-2027

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Pickup Truck for Parks Department.

Justification
Pickup trucks have reached useful life expectancy and are in need of replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Pickup Trucks	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ 105,000
Total	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ 105,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ 105,000
Total	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ 105,000

Budget Impact/Other
Financial impact to budget - \$35,000 to be applied in 2027, 2029 and 2031. Paid by General Obligation Debt Proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Picnic Tables, Bleachers, Benches
Program/Project #:	Parks10-2027

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Picnic Tables, Bleachers, and Benches for Parks Department.

Justification
Phased replacement of Picnic Tables, Bleachers, and Benches which have reached useful life expectancy and are in need of replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Picnic Tables, Bleachers, Benches	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 30,000
Total	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 30,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 30,000
Total	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 30,000

Budget Impact/Other
Financial impact to budget - \$15,000 to be applied 2027 and 2030. Paid by General Obligation Debt Proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Weed Whips - Blowers
Program/Project #:	Parks11-2027

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Weed Whips and Blowers for Parks Department.

Justification
Weed Whips and Blowers have reached useful life expectancy and are in need of replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Weed Whips - Blowers	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 45,000
Total	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 45,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 45,000
Total	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 45,000

Budget Impact/Other
Financial impact to budget - \$15,000 to be applied to 2027, 2029 and 2031. Paid by General Obligation Debt Proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Seawall Improvements
Program/Project #:	Parks1-2030

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Scheduled replacement of City Seawall.

Justification
Seawall will have reached useful life expectancy and is in need of replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Seawall Improvements	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
Total	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
Total	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000

Budget Impact/Other
Financial impact to budget - \$350,000 to be applied in 2030. Paid by General Obligation Debt Proceeds.



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Locks Fishing Wharf
Program/Project #:	Parks2-2030

Department:	Parks
Contact:	Streets Superintendent
Type:	Equipment
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Scheduled replacement of Locks Fishing Wharf.

Justification
Locks Fishing Wharf will have reached useful life expectancy and is in need of replacement.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Locks Fishing Wharf	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
Total	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
Total	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000

Budget Impact/Other
Financial impact to budget - \$30,000 to be applied in 2030. Paid by General Obligation Debt Proceeds.

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027-2031 Police Department							
	2027	2028	2029	2030	2031	Total	
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
FUNDING SOURCES							
CAPITAL PROJECTS LEVY						\$ -	
GENERAL FUND LEVY						\$ -	
BOND PROCEEDS	\$ 60,000	\$ 70,000	\$ 65,000	\$ 75,000	\$ 45,000	\$ 315,000	
GRANTS						\$ -	
OTHER SOURCE						\$ -	
TOTAL SOURCES	\$ 60,000	\$ 70,000	\$ 65,000	\$ 75,000	\$ 45,000	\$ 315,000	
TOTAL AVAILABLE FUNDS	\$ 60,000	\$ 70,000	\$ 65,000	\$ 75,000	\$ 45,000		
USES BY PROGRAM/PROJECT							
Squad Car Replacement	\$ 40,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 210,000	
Body Camera Replacement	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000	
Portable Radios	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000	
Portable Tasers	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 50,000	
IT Server Upgrade	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	
TOTAL USES BY PROJECT	\$ 60,000	\$ 70,000	\$ 65,000	\$ 75,000	\$ 45,000	\$ 315,000	
EST. ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Police Department
Program/Project Name:	Squad Car Replacement
Program/Project #:	POLICE1-2027

Department:	Police Department
Contact:	Police Chief
Type:	Police Vehicle
Useful Life:	15 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Squad Cars on 2-Year rotation cycle.

Justification
Have established goal of replacing squad vehicles every 2 years. This request will continue to have the city stay on track with squad vehicles. Cost is broken out to include new vehicle, sale of old vehicle, and charge to uplift equipment to new vehicle.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Squad Car Replacement	\$ 40,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 210,000
Total	\$ 40,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 210,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 40,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 210,000
Total	\$ 40,000	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000	\$ 210,000

Budget Impact/Other
Financial Impact to budget of \$40,000 in 2027-2029 and \$45,000 in 2030 & 2031 to be covered by general obligation bonds proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Police Department
Program/Project Name:	Body Camera Replacement
Program/Project #:	POLICE1-2028

Department:	Police Department
Contact:	Police Chief
Type:	Police Equipment
Useful Life:	15 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Replacement of Body Cameras.

Justification

Have established goal of replacing body cameras when they reach useful life. This request will continue to have the city stay on track with body cameras.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Body Camera Replacement	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000
Total	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000
Total	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000

Budget Impact/Other

Financial Impact to budget of \$10,000 in 2028 and 2030 to be covered by general obligation bonds proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Police Department
Program/Project Name:	Portable Radios
Program/Project #:	POLICE2-2028

Note: Program/Project Name and # Referenced on Category Sheet.

Department:	Police Department
Contact:	Police Chief
Type:	Police Equipment
Useful Life:	10 Years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Description
Replacement of Portable Radios

Justification
Have established goal of replacing portable radios when they reach useful life. This request will continue to have the city stay on track with replacement schedule.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Portable Radios	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000
Total	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000
Total	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000

Budget Impact/Other
Financial Impact to budget of \$10,000 in 2028 and 2030 to be covered by general obligation bonds proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Police Department
Program/Project Name:	Portable Tasers
Program/Project #:	POLICE2-2027

Department:	Police Department
Contact:	Police Chief
Type:	Police Equipment
Useful Life:	5-6 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Portable Tasers

Justification
Have established goal of replacing portable tasers when they reach useful life. This request will continue to have the city stay on track with replacement schedule.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Portable Tasers	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 50,000
Total	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 50,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 50,000
Total	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 50,000

Budget Impact/Other
Financial Impact to budget of \$20,000 for 2027 and then \$10,000 between 2028-2030 to be covered by general obligation bonds proceeds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Police Department
Program/Project Name:	IT Server Upgrade
Program/Project #:	POLICE1-2029

Department:	Police Department
Contact:	Police Chief
Type:	Technology
Useful Life:	5 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Upgrade of Police Specific IT Server.

Justification
Schedule upgrade of Police specific IT Server to ensure system is up to date with DOJ standards and police storage requirements.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
IT Server Upgrade	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
Total	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
Total	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000

Budget Impact/Other
Financial Impact to budget of \$15,000 in 2029 to be covered by general obligation bonds proceeds.

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027-2031 Utilities						
	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY						\$ -
GENERAL FUND LEVY						\$ -
BOND PROCEEDS						\$ -
GRANTS						\$ -
W/S BONDS PROCEEDS	\$ 1,650,000	\$ 953,148	\$ 860,509	TBD	\$ 229,416	\$ 3,693,073
OTHER SOURCE	\$ 298,000	\$ 298,000	\$ 298,000	\$ 308,000	\$ 290,000	\$ 1,492,000
TOTAL SOURCES	<u>\$ 1,948,000</u>	<u>\$ 1,251,148</u>	<u>\$ 1,158,509</u>	<u>\$ 308,000</u>	<u>\$ 519,416</u>	<u>\$ 5,185,073</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,948,000</u>	<u>\$ 1,251,148</u>	<u>\$ 1,158,509</u>	<u>\$ 308,000</u>	<u>\$ 519,416</u>	
USES BY PROGRAM/PROJECT						
Digester Coating	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Pumps Replacement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Pickup Truck Replacement Fund	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Dump Truck Replacement Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Equipment Replacement Fund	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 100,000	\$ 412,000
Roof Replacement Fund	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 260,000
Wells/Water Tower Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
UV Lights System	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 20,000
East Park Avenue	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000
West Berlin Street	\$ -	\$ -	\$ 860,509	\$ -	\$ -	\$ 860,509
West Liberty	\$ -	\$ 953,148	\$ -	\$ -	\$ -	\$ 953,148
Connecting Highways	\$ -	\$ -	TBD	\$ -	\$ -	\$ -
Marquette Street Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ 229,416	\$ 229,416
Wisconsin Street Reconstruction	\$ -	\$ -	\$ -	TBD	\$ -	\$ -
TOTAL USES BY PROJECT	<u>\$ 1,948,000</u>	<u>\$ 1,251,148</u>	<u>\$ 1,158,509</u>	<u>\$ 308,000</u>	<u>\$ 519,416</u>	<u>\$ 5,185,073</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	Digester Coating
Program/Project #:	UTILITIES1-2027

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Contingency for Annual Coating of Digester

Justification

Goal of establishing funding for coating of digester each year. Contingency account will allow staff to monitor and make improvements up to contingency amount each year.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Digester Coating	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000

Budget Impact/Other

Financial Impact to budget of \$15,000 each year to be added to the utilities cash on hand.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	Pumps Replacement
Program/Project #:	UTILITIES2-2027

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Contingency for Replacement of sewer pumps

Justification

Goal of establishing funding for replacement of sewer pumps each year. Contingency account will allow staff to monitor and make improvements up to contingency amount each year.

Expenditures (Uses)		2027	2028	2029	2030	2031	Total
Pumps Replacement		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Total		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Funding Sources		2027	2028	2029	2030	2031	Total
Other Source		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Total		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Budget Impact/Other

Financial Impact to budget of \$50,000 each year to be added to the utilities cash on hand.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	Pickup Truck Replacement Fund
Program/Project #:	UTILITIES3-2027

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Contingency fund for future replacement of pickup trucks.

Justification
Goal of establishing funding for replacement of pickup truck on three year basis. Contingency account will allow staff to monitor and when needed replace pickup trucks to ensure fleet being utilized by department is up to date.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Pickup Truck Replacement Fund	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Total	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Total	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000

Budget Impact/Other
Financial Impact to budget of \$35,000 each year to be added to the utilities cash on hand.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	Dump Truck Replacement Fund
Program/Project #:	UTILITIES4-2027

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Contingency fund for future replacement of dump trucks.

Justification

Goal of establishing funding for replacement of dump truck on three year basis. Contingency account will allow staff to monitor and when needed replace dump trucks to maintain quality fleet of vehicles

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Dump Truck Replacement Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Budget Impact/Other

Financial Impact to budget of \$50,000 each year to be added to the utilities cash on hand.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	Equipment Replacement Fund
Program/Project #:	UTILITIES5-2027

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Contingency fund for future replacement of Water/Sewer Equipment.

Justification

Goal of establishing funding for replacement of water/sewer equipment. Contingency account will allow staff to monitor and when needed replace equipment as needed or utilize funds to reduce overall purchase of new or used equipment.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Equipment Replacement Fund	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 100,000	\$ 412,000
Total	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 100,000	\$ 412,000
Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 100,000	\$ 412,000
Total	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 100,000	\$ 412,000

Budget Impact/Other

Financial Impact to budget of \$78,000 each year through 2030, and then increased to \$100,000 to be added to the utilities cash on hand.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	Roof Replacement Fund
Program/Project #:	UTILITIES6-2027

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Contingency fund for future replacement of various roofs on utilities buildings.

Justification
Goal of establishing funding for replacement of water/sewer roofs. Contingency account will allow staff to monitor and when needed replace roofs as needed.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Roof Replacement Fund	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 260,000
Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 260,000

Funding Sources	2026	2027	2028	2029	2030	Total
Other Source	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 260,000
Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 260,000

Budget Impact/Other
Financial Impact to budget of \$60,000 each year through 2030, then decreased to \$20,000 to be added to the utilities cash on hand.



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	Wells/Water Tower Maintenance
Program/Project #:	UTILITIES7-2027

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Contingency fund for yearly maintenance of Wells/Water Tower.

Justification
Goal of establishing funding for annual wells/water tower maintenance. Contingency account will allow staff to monitor and when maintenance needs to be conducted.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Wells/Water Tower Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Budget Impact/Other
Financial Impact to budget of \$10,000 each year to be added to the utilities cash on hand.



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	UV Lights System
Program/Project #:	UTILITIES1-2030

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacment of UV Lights System in WWTP.

Justification
UV Light System is scheduled to be replaced in order to continue to function at high level in years 2030 and 2031.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
UV Lights System	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 20,000
Total	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 20,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 20,000
Total	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 20,000

Budget Impact/Other
Financial Impact to budget of \$10,000 in years 2030 and 2031 to be added to the utilities cash on hand.



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	East Park Avenue
Program/Project #:	UTILITIES8-2027

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Road construction of East Park Avenue from N Wisconsin Street to North Swetting Street, Aprox 1950 feet.

Justification

Required replacement of watermain and service laterals as they have reach maximum useful life and are in need of repair.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
East Park Avenue	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000
Total	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000

Funding Sources	2027	2028	2029	2030	2031	Total
Water Revenue Bonds	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000
Total	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000

Budget Impact/Other

Financial Impact to budget of \$1,650,000 in 2027 to be covered by future water/sewer revenue bond

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	West Berlin Street
Program/Project #:	UTILITIES1-2029

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 - Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Road construction of West Berlin Street from Traverse St to North Wisconsin Street, Aprox 1450 feet.

Justification
Required replacement of watermain and service laterals as they have reached maximum useful life and are in need of repair.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
West Berlin Street	\$ -	\$ -	\$ 860,509		\$ -	\$ 860,509
Total	\$ -	\$ -	\$ 860,509	\$ -	\$ -	\$ 860,509

Funding Sources	2027	2028	2029	2030	2031	Total
Water Revenue Bonds	\$ -	\$ -	\$ 860,509		\$ -	\$ 860,509
Total	\$ -	\$ -	\$ 860,509	\$ -	\$ -	\$ 860,509

Budget Impact/Other
Financial Impact to budget of \$860,509 in 2029 to be covered by future water/sewer revenue bonds.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	West Liberty
Program/Project #:	UTILITIES1-2028

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Road construction of West Liberty Street from Traverse St to North Wisconsin Street, Aprox 1450 feet.

Justification
Required replacement of watermain and service laterals as they have reached maximum useful life and are in need of repair.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
West Liberty	\$ -	\$ 953,148	\$ -	\$ -	\$ -	\$ 953,148
Total	\$ -	\$ 953,148	\$ -	\$ -	\$ -	\$ 953,148

Funding Sources	2027	2028	2029	2030	2031	Total
Water Revenue Bonds	\$ -	\$ 953,148	\$ -	\$ -	\$ -	\$ 953,148
Total	\$ -	\$ 953,148	\$ -	\$ -	\$ -	\$ 953,148

Budget Impact/Other
Financial Impact to budget of \$953,148 in 2028 to be covered by future water/sewer revenue bond



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	Connecting Highways
Program/Project #:	UTILITIES2-2029

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Placeholder for eventual construction work of Connecting Highways in Berlin.

Justification
Required replacement of watermain and service laterals as they have reached maximum useful life and are in need of repair.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Connecting Highways	\$ -	\$ -	TBD	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Water Revenue Bonds	\$ -	\$ -	TBD	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Impact/Other
Financial Impact to budget TBD.

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	Marquette Street Reconstruction
Program/Project #:	UTILITIES1-2031

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Road construction of Marquette Street Phase 1

Justification
Required replacement of watermain and service laterals as they have reached maximum useful life and are in need of repair.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Marquette Street Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ 229,416	\$ 229,416
Total	\$ -	\$ -	\$ -	\$ -	\$ 229,416	\$ 229,416

Funding Sources	2027	2028	2029	2030	2031	Total
Water Revenue Bonds	\$ -	\$ -	\$ -	\$ -	\$ 229,416	\$ 229,416
Total	\$ -	\$ -	\$ -	\$ -	\$ 229,416	\$ 229,416

Budget Impact/Other
Financial Impact to budget of \$229,416 in 2031 to be covered by future water/sewer revenue bond



**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Utilities
Program/Project Name:	Wisconsin Street Reconstruction
Program/Project #:	UTILITIES1-2030

Department:	Utilities
Contact:	Utilities Superintendent
Type:	Equipment
Useful Life:	25 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Road construction of Wisconsin Street Phase 1

Justification
Required replacement of watermain and service laterals as they have reached maximum useful life and are in need of repair.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Wisconsin Street Reconstruction	\$ -	\$ -	\$ -	TBD	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Water Revenue Bonds	\$ -	\$ -	\$ -	TBD	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Impact/Other
Financial Impact to budget to be determined in 2030 to be covered by future water/sewer revenue bond

Berlin Aquatic Center Potential Project Improvements/Complete Reconstruction

**CITY OF BERLIN
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Swimming Pool and Bath House
Program/Project #:	Parks

Department:	Parks
Contact:	
Type:	Equipment
Useful Life:	25 Years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description

In 2024 Ramaker provided the City with a cost estimate of \$2,000,000 for fixing structural/maintenance deficiencies of the Berlin Aquatic Center. The cost of fixing these structural issues is anticipated to be greater than the estimate due to inflation, economic factors, and further improvements possibly needed to address additional wear and tear as well as addressing upgrades needed for ADA compliance.

Justification

In order to potentially tackle the needed improvements for the pool an estimate of \$4,000,000 has been put into this project scenario for future consideration. The desire would be to have this project funded via a number of possible sources including city funding, donations/community raised funds, and possible grant or legislative funding if available. At this time with the unknown nature of when this project could occur with available funding sources it has been estimated into this project sheet as occurring in 2029. This allows city staff, the common council, and the community to consider the impact this project would have if undertaken in 2029 versus the remainder of items needed to be addressed by the City in the CIP. There is always the potential this project if undertaken could occur earlier or need to be shifted to a later year.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Swimming Pool and Bath House	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
Total	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Other Source	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Total	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000

Budget Impact/Other

Financial impact to budget - Currently the project description sheet is showing a split of funding between a city borrowing of \$2,000,000 and \$2,000,000 to come from other sources which currently is projected community fundraising/donations. If grant funds are able to be awarded towards this project then a reduction in either the city portion or community fundraising/donations could be applied or the potential for funds to be set aside in the future for repairs/maintenance could be considered.

On July 28, 2025, City Administrator Jessi Balcom provided the common council with a staff report detailing information regarding the options for the future of the Berlin Aquatic Center. In 2024 the city was provided with an estimate of structural/maintenance deficiencies needed to be undertaken by Ramaker for a cost estimate of around \$2,000,000. The common council in subsequent meetings reviewed scenarios ranging from the city borrowing completely to undertake the repairs, fully funded via donations/community funding, combination of borrowing and donations, as well as consideration of demolishing the existing pool and reconstruction of a new upgraded facility. The above project sheet is intended to be a resource for the council and the community to continue to discuss the possible funding of structural/maintenance deficiencies and/or complete reconstruction of the Berlin Aquatic Center to determine the potential inclusions with the five-year capital improvement plan or long-term planning for the future.

2027 Capital Improvement Plan Proposed Budget Funding

A detailed department by department listing of the individual program or project for the proposed budget year by category, identification number, priority ranking, and purpose. The data entered in these worksheets will be from the program and project worksheet. The individual line item is then identified by the requested, defunded, and final budget dollar amount. The budgeted dollar amounts will tie back to the amounts found on the individual category worksheet uses by category section.

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027 RECOMMENDED BUDGET CAPITAL EXPENDITURE FUNDING								
CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2027 Requested	2027 Defunded	2027 Approved	
City Administration	City Server Replacement Fund	CA1-2027	3 -Preventive Need/Public Benefit/1-2 Years	Scheduled Replacement	\$ 5,000			
City Administration	Finance Software Replacement	CA2-2027	2 -Improvement Benefit/Desired Want/2-3 Years	Expanded Service	\$ 5,000			
City Administration	Safeguard Site Development	CA3-2027	2 -Improvement Benefit/Desired Want/2-3 Years	Expanded Service	\$ 5,000			
City Administration	Downtown Signage-Wayfinding	CA4-2027	1 -Maintain/Public Want/Greater than 3 Years	Replace Worn Out Equipment	\$ 25,000			
City Administration	Badger Books	CA5-2027	5 -Mandated/Mission Driven/Immediate Need	New Program/Service	\$ 5,000			
City Administration	Historical Society Designation	CA6-2027	2 -Improvement Benefit/Desired Want/2-3 Years	New Program/Service	\$ 5,000			
City Administration	Cloud Storage-Document Storage	CA7-2027	3 -Preventive Need/Public Benefit/1-2 Years	New Program/Service	\$ 10,000			
City Administration	CORP	CA8-2027	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 20,000			
Budget Funding Totals					<u>\$ 80,000</u>	<u>\$ -</u>	<u>\$ -</u>	

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027 RECOMMENDED BUDGET CAPITAL EXPENDITURE FUNDING								
CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2027 Requested	2027 Defunded	2027 Approved	
Fire Department	Rescue 68	FIRE1-2027	5 -Mandated/Mission Driven/Immediate Need	Replace Worn Out Equipment	\$ 100,000			
Fire Department	Engine 66	FIRE2-2027	5 -Mandated/Mission Driven/Immediate Need	Replace Worn Out Equipment	\$ 266,000			
Budget Funding Totals					<u>\$ 366,000</u>	<u>\$ -</u>	<u>\$ -</u>	

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027 RECOMMENDED BUDGET CAPITAL EXPENDITURE FUNDING								
CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2027 Requested	2027 Defunded	2027 Approved	
Cemetery	Lawn Mower	CEMETERY1-2027	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 10,000			
Budget Funding Totals					<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

<u>PRIORITY</u>	<u>PURPOSE</u>
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027 RECOMMENDED BUDGET CAPITAL EXPENDITURE FUNDING							
CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2027 Requested	2027 Defunded	2027 Approved
Public Works	East Park Avenue	Streets1-2027	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 962,155		
Public Works	Parking Lot Replacement Fund	Streets2-2027	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 50,000		
Public Works	Chip and Seal Roads	Streets3-2027	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 20,000		
Public Works	Crack Filling	Streets4-2027	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 15,000		
Public Works	Single Axel Dump Truck 1987	Streets5-2027	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 190,000		
Budget Funding Totals					\$ 1,237,155	\$ -	\$ -

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027 RECOMMENDED BUDGET CAPITAL EXPENDITURE FUNDING								
CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2027 Requested	2027 Defunded	2027 Approved	
Parks	Lawn Mowers	Parks1-2027	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 10,000			
Parks	Ball Diamond Fencing	Parks2-2027	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 25,000			
Parks	Park Signage	Parks3-2027	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 25,000			
Parks	Playground Improvements	Parks4-2027	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 35,000			
Parks	Erosion Control/Rip Rap/ Park Riverbeds	Parks5-2027	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 15,000			
Parks	Duck Unlimited Property Maintenance	Parks6-2027	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 25,000			
Parks	Parking Lot Improvements	Parks7-2027	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 50,000			
Parks	Campground Parking Improvements	Parks8-2027	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 25,000			
Parks	Pickup Trucks	Parks9-2027	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 35,000			
Parks	Picnic Tables, Bleachers, Benches	Parks10-2027	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 15,000			
Parks	Weed Whips - Blowers	Parks11-2027	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 15,000			
Budget Funding Totals					\$ 275,000	\$ -	\$ -	

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety



CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027-2031 CAPITAL EXPENDITURE FUNDING								
CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2027 Requested	2027 Defunded	2027 Approved	
Police Department	Squad Car Replacement	POLICE1-2027	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 40,000			
Police Department	Portable Tasers	POLICE2-2027	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 20,000			
Budget Funding Totals					<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety



CITY OF BERLIN CAPITAL IMPROVEMENT PLAN 2027 RECOMMENDED BUDGET CAPITAL EXPENDITURE FUNDING								
CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2027 Requested	2027 Defunded	2027 Approved	
W/S	Digester Coating	W/S 2027-1	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 15,000			
	Pumps Replacement	W/S 2027-2	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 50,000			
	Pickup Truck Replacement Fund	W/S 2027-3	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 35,000			
	Dump Truck Replacement Fund	W/S 2027-4	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 50,000			
	Equipment Replacement Fund	W/S 2027-5	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 78,000			
	Roof Replacement Fund	W/S 2027-6	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 60,000			
	Wells/Water Tower Maintenance	W/S 2027-7	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 10,000			
	East Park Avenue	W/S 2027-8	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 1,650,000			
Budget Funding Totals					<u>\$ 1,948,000</u>	<u>\$ -</u>	<u>\$ -</u>	

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

Capital Improvement Plan Beyond 2031

This section details department by department individual program and projects by category that are beyond the 5-Year CIP timeline. The year planned, ranking criteria, purpose, and estimated cost are identified.

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN CAPITAL EXPENDITURE PLANNING BEYOND 5-YEAR PERIOD					
CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
City Administration	City Hall HVAC System Replacement	2032	3 - Long Term	Scheduled Replacement	\$ 250,000.00
	Comprehensive Plan	2035	3 - Long Term	Scheduled Replacement	\$ 50,000.00
	City Hall Elevator	2044	3 - Long Term	Scheduled Replacement	\$ 300,000.00
	City Hall Upgrade	TBD	4 - Future	Scheduled Replacement	TBD
Budget Funding Totals					<u>\$ 600,000.00</u>

<u>RANKING CRITERIA FOR FUTURE PROJECTS - when resources are available:</u>	<u>PURPOSE</u>
1 - Immediate: May be moved to the 5-Year plan within a year.	Scheduled Replacement
2 - Near Term: May be moved to the 5-Year plan in 2-3 years.	Current Equipment Obsolete
3 - Long Term: May be moved to the 5-Year plan in 4-5 years.	Replacement Worn Out Equipment
4 - Future: Anticipated but not yet scheduled.	Expanded Service
	New Program/Service
	Expanded Service
	Increase Safety
	Improve Policies/Procedures
	Reduce Personnel Time

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN CAPITAL EXPENDITURE PLANNING BEYOND 5-YEAR PERIOD					
CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Fire Department	Turn-out Gear	2035	3 - Long Term	Replacement Worn Out Equipment	TBD
Fire Department	Flooring	2035	3 - Long Term	Replacement Worn Out Equipment	\$ 500,000.00
	Parking Lot	2035	3 - Long Term	Scheduled Replacement	\$ 350,000.00
	Air Packs	2039	3 - Long Term	Replacement Worn Out Equipment	TBD
	Engine 64	2040	4 - Future	Replacement Worn Out Equipment	\$ 1,000,000.00
	Commercial Washing Machine	2040	4 - Future	Replacement Worn Out Equipment	TBD
	Ladder Truck 67	2043	4 - Future	Replacement Worn Out Equipment	\$ 2,000,000.00
	Generator	2045	4 - Future	Replacement Worn Out Equipment	TBD
	2nd Floor Building Remodel	2045	4 - Future	Expanded Service	TBD
	UTV	2045	4 - Future	Replacement Worn Out Equipment	\$ 50,000.00
	FWD Pickup Truck	2045	4 - Future	Replacement Worn Out Equipment	\$ 50,000.00
	FWD Pickup Truck	2045	4 - Future	Replacement Worn Out Equipment	\$ 50,000.00
Budget Funding Totals					<u>\$ 4,000,000.00</u>

<u>RANKING CRITERIA FOR FUTURE PROJECTS - when resources are available:</u>	<u>PURPOSE</u>
1 - Immediate: May be moved to the 5-Year plan within a year.	Scheduled Replacement
2 - Near Term: May be moved to the 5-Year plan in 2-3 years.	Current Equipment Obsolete
3 - Long Term: May be moved to the 5-Year plan in 4-5 years.	Replacement Worn Out Equipment
4 - Future: Anticipated but not yet scheduled.	Expanded Service
	New Program/Service
	Expanded Service
	Increase Safety
	Improve Policies/Procedures
	Reduce Personnel Time

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN CAPITAL EXPENDITURE PLANNING BEYOND 5-YEAR PERIOD					
CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Cemetery	Mortuary Chapel	TBD	4 - Future	Scheduled Replacement	\$ 500,000.00
	Tool Shed	TBD	4 - Future	Scheduled Replacement	\$ 15,000.00
	Granite Fence	TBD	4 - Future	Scheduled Replacement	\$ 200,000.00
Budget Funding Totals					<u>\$ 715,000.00</u>

<u>RANKING CRITERIA FOR FUTURE PROJECTS - when resources are available:</u>	<u>PURPOSE</u>
1 - Immediate: May be moved to the 5-Year plan within a year.	Scheduled Replacement
2 - Near Term: May be moved to the 5-Year plan in 2-3 years.	Current Equipment Obsolete
3 - Long Term: May be moved to the 5-Year plan in 4-5 years.	Replacement Worn Out Equipment
4 - Future: Anticipated but not yet scheduled.	Expanded Service
	New Program/Service
	Expanded Service
	Increase Safety
	Improve Policies/Procedures
	Reduce Personnel Time

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN CAPITAL EXPENDITURE PLANNING BEYOND 5-YEAR PERIOD					
CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Library	Elevator	2046	3 - Long Term	Current Equipment Obsolete	\$ 350,000.00
	Carpet	2047	4 - Future	Replacement Worn Out Equipment	\$ 50,000.00
	Building Tuckpointing	2040	3 - Long Term	Scheduled Replacement	TBD
	Painting	TBD	4 - Future	Scheduled Replacement	TBD
Budget Funding Totals					<u>\$ 400,000.00</u>

<u>RANKING CRITERIA FOR FUTURE PROJECTS - when resources are available:</u>	<u>PURPOSE</u>
1 - Immediate: May be moved to the 5-Year plan within a year.	Scheduled Replacement
2 - Near Term: May be moved to the 5-Year plan in 2-3 years.	Current Equipment Obsolete
3 - Long Term: May be moved to the 5-Year plan in 4-5 years.	Replacement Worn Out Equipment
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CITY OF BERLIN CAPITAL IMPROVEMENT PLAN CAPITAL EXPENDITURE PLANNING BEYOND 5-YEAR PERIOD						
CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost	
Public Works	Pickup Truck Replacement	2044	4 - Future	Replacement Worn Out Equipment	\$	80,000.00
	Pickup Truck Replacement	2044	4 - Future	Replacement Worn Out Equipment	\$	80,000.00
	Pickup Truck Replacement	2044	4 - Future	Replacement Worn Out Equipment	\$	80,000.00
	Snow Plow Replacement	2045	4 - Future	Replacement Worn Out Equipment	\$	150,000.00
	Snow Plow Replacement	2045	4 - Future	Replacement Worn Out Equipment	\$	150,000.00
	Snow Plow Replacement	2045	4 - Future	Replacement Worn Out Equipment	\$	150,000.00
	Single Axel Dump Truck Replacement	TBD	4 - Future	Replacement Worn Out Equipment	\$	150,000.00
	Single Axel Dump Truck Replacement	TBD	4 - Future	Replacement Worn Out Equipment	\$	150,000.00
	Single Axel Dump Truck Replacement	TBD	4 - Future	Replacement Worn Out Equipment	\$	150,000.00
	Single Axel Dump Truck Replacement	TBD	4 - Future	Replacement Worn Out Equipment	\$	150,000.00
	Single Axel Dump Truck Replacement-25	2045	4 - Future	Replacement Worn Out Equipment	\$	150,000.00
	Air Compressor	2031	4 - Future	Replacement Worn Out Equipment	\$	5,000.00
	1991 Snow Blower	2032	4 - Future	Replacement Worn Out Equipment	\$	50,000.00
	1993 Wood Chipper	2033	4 - Future	Replacement Worn Out Equipment	\$	9,500.00
	1994 Leaf Sucker	2034	4 - Future	Replacement Worn Out Equipment	\$	6,000.00
	1998 Paving Roller	2035	4 - Future	Replacement Worn Out Equipment	\$	10,500.00
	1998 Skidloader	2036	4 - Future	Replacement Worn Out Equipment	\$	10,000.00
	1998 Portable Generator Set	2037	4 - Future	Replacement Worn Out Equipment	\$	10,000.00
	1999 Wheel Loader	2038	4 - Future	Replacement Worn Out Equipment	\$	85,000.00
	2000 Grapple Bucket	2040	4 - Future	Replacement Worn Out Equipment	\$	5,000.00
	2001 Hammer	2041	4 - Future	Replacement Worn Out Equipment	\$	12,500.00
	2001 John Deere TLB	2041	4 - Future	Replacement Worn Out Equipment	\$	47,000.00
	2004 Generator	2041	4 - Future	Replacement Worn Out Equipment	\$	35,000.00
	2005 Lawn Tractor	2035	4 - Future	Replacement Worn Out Equipment	\$	15,000.00
	2008 Mower	2038	4 - Future	Replacement Worn Out Equipment	\$	12,000.00
	2008 Riding Mower	2038	4 - Future	Replacement Worn Out Equipment	\$	14,000.00
	2008 ODB LCT 600 Leaf	2040	4 - Future	Replacement Worn Out Equipment	\$	19,000.00
	2008 Plow Wing	2038	4 - Future	Replacement Worn Out Equipment	\$	22,000.00
	2009 Trailer	2049	4 - Future	Replacement Worn Out Equipment	\$	7,600.00
	2017 Back/Hoe	2037	4 - Future	Replacement Worn Out Equipment	\$	98,000.00
	2017 Dry Prime 6" Pump	2037	4 - Future	Replacement Worn Out Equipment	\$	45,000.00
	2021 Mower	2041	4 - Future	Replacement Worn Out Equipment	\$	55,000.00
	2022 Fork Lift	2042	4 - Future	Replacement Worn Out Equipment	\$	35,000.00
	2024 Broom ID# 23W00872 for CAT Track	2044	4 - Future	Replacement Worn Out Equipment	\$	9,950.00
	2024 Harley Rake for CAT Track Loader	2044	4 - Future	Replacement Worn Out Equipment	\$	11,650.00
	2024 Snow Blower for CAT Track Loader	2044	4 - Future	Replacement Worn Out Equipment	\$	9,750.00
	2024 Compact Track Loader ID# 23M0531	2044	4 - Future	Replacement Worn Out Equipment	\$	72,000.00
	2024 Sweeper	2044	4 - Future	Replacement Worn Out Equipment	\$	292,500.00
	2024 Shredder	2044	4 - Future	Replacement Worn Out Equipment	\$	40,500.00
	2024 Stump Cutter	2044	4 - Future	Replacement Worn Out Equipment	\$	27,134.00
	Waterfront Plan Phases 1-3	TBD	4 - Future	Increase Safety	\$	10,000,000.00
	Walk Bridge Repair	2040	4 - Future	Increase Safety	\$	500,000.00
	Marquette Street Reconstruction- Stage 2	TBD	4 - Future	Increase Safety	\$	560,509.00
	Marquette Street Reconstruction- Stage 3	2032	4 - Future	Increase Safety	\$	739,649.00
	SW Ceresco Street	2032	4 - Future	Increase Safety	\$	390,700.00
	N. Kossuth Street	2033	4 - Future	Increase Safety	\$	733,499.00
	Frontier Street-Water to Moore	2034	4 - Future	Increase Safety	\$	125,000.00
	Frontier Street- Berlin to Marquette	2035	4 - Future	Increase Safety	\$	275,000.00
	Oak Street	2036	4 - Future	Increase Safety	\$	365,784.00
	Monroe Street	2037	4 - Future	Increase Safety	\$	109,920.00
	Greeley Street	2038	4 - Future	Increase Safety	\$	507,652.00
	Greenwood Street	2039	4 - Future	Increase Safety	\$	100,000.00
	Jefferson Street	2040	4 - Future	Increase Safety	\$	294,690.00
	Mound Street	2041	4 - Future	Increase Safety	\$	121,175.00
	Safety Building	TBD	4 - Future	Expanded Service	\$	1,289,509.00
	Salt Storage Shed #1	TBD	4 - Future	Expanded Service	\$	160,500.00
	Salt Storage Shed #2	TBD	4 - Future	Expanded Service	\$	27,820.00
	Storage	TBD	4 - Future	Expanded Service	\$	312,387.00
	City Hall	TBD	4 - Future	Expanded Service	\$	5,249,379.00
	City Garage	TBD	4 - Future	Expanded Service	\$	1,442,920.00
	Storage Building	TBD	4 - Future	Expanded Service	\$	294,711.00
	Garage	TBD	4 - Future	Expanded Service	\$	211,472.00
Budget Funding Totals						<u>\$ 26,263,860.00</u>

RANKING CRITERIA FOR FUTURE PROJECTS - when resources are available:

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- 3 - Long Term: May be moved to the 5-Year plan in 4-5 years.
- 4 - Future: Anticipated but not yet scheduled.

PURPOSE

Scheduled Replacement
Current Equipment Obsolete
Replacement Worn Out Equipment
Expanded Service
New Program/Service
Expanded Service
Increase Safety
Improve Policies/Procedures
Reduce Personnel Time

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN CAPITAL EXPENDITURE PLANNING BEYOND 5-YEAR PERIOD					
CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Parks and Facilities	Ice Rink Warming House	TBD	4-Future	Scheduled Replacement	\$ 23,009
	Concession Stand	TBD	4-Future	Scheduled Replacement	\$ 31,641
	Restroom/Shelter	TBD	4-Future	Scheduled Replacement	\$ 71,222
	Shelter	TBD	4-Future	Scheduled Replacement	\$ 25,000
	Shelter House - Restroom 1	TBD	4-Future	Scheduled Replacement	\$ 183,823
	Shelter House - Restroom 2	TBD	4-Future	Scheduled Replacement	\$ 15,726
	Cooking Shelter	TBD	4-Future	Scheduled Replacement	\$ 15,000
	Open Shelter/Restroom 2	TBD	4-Future	Scheduled Replacement	\$ 939,253
	Pump House	TBD	4-Future	Scheduled Replacement	\$ 166,361
	Maintaenance-Storage	TBD	4-Future	Scheduled Replacement	\$ 12,006
	Restrooms Bldg	TBD	4-Future	Scheduled Replacement	\$ 15,000
	Maintenance Building	TBD	4-Future	Scheduled Replacement	\$ 129,849
	New Restrooms	TBD	4-Future	Scheduled Replacement	\$ 80,000
	Senior Center	TBD	4-Future	Scheduled Replacement	\$ 884,834
	Kiwanis Concession Stand NB Diamond	TBD	4-Future	Scheduled Replacement	TBD
	Cook Shack Shelter	TBD	4-Future	Scheduled Replacement	TBD
	Recreational Trails Improvements	TBD	4-Future	Scheduled Replacement	TBD
	Gazebos	TBD	4-Future	Scheduled Replacement	TBD
	Locks Restroom Improvements	TBD	4-Future	Scheduled Replacement	TBD
	Piers connected to boardwalk	TBD	4-Future	Scheduled Replacement	TBD
	Basketball Court	TBD	4-Future	Scheduled Replacement	TBD
	Volleyball Court	TBD	4-Future	Scheduled Replacement	TBD
	Kayak Landing	TBD	4-Future	Scheduled Replacement	TBD
	Campground Bathhouse Expansion	TBD	4-Future	Scheduled Replacement	TBD
	Updated Park/Recreation Facility	TBD	4-Future	Scheduled Replacement	TBD
	Pedestrian Bridge	TBD	4-Future	Scheduled Replacement	TBD
	Electrical Panels for Campground	TBD	4-Future	Scheduled Replacement	TBD
	Campground Water/Parking Pad Update:	TBD	4-Future	Scheduled Replacement	TBD
	Campground Tile Update	TBD	4-Future	Scheduled Replacement	TBD
	Park Camera Update	TBD	4-Future	Scheduled Replacement	\$ 75,000
	Disc Golf Course Upgrades	TBD	4-Future	Scheduled Replacement	TBD
	Fireman's Park Monuments	TBD	4-Future	Scheduled Replacement	TBD
	Riverside Veterans Memorial	TBD	4-Future	Scheduled Replacement	TBD
	Nathan Strong Park Memorial	TBD	4-Future	Scheduled Replacement	TBD
	Friends/Volunteer Park	TBD	4-Future	Scheduled Replacement	TBD
	Downtown Boat Dock	TBD	4-Future	Scheduled Replacement	TBD
Budget Funding Totals					<u>\$ 2,667,724</u>

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PURPOSE

Scheduled Replacement
Current Equipment Obsolete
Replacement Worn Out Equipment
Expanded Service
New Program/Service
Expanded Service
Increase Safety
Improve Policies/Procedures
Reduce Personnel Time

CITY OF BERLIN CAPITAL IMPROVEMENT PLAN CAPITAL EXPENDITURE PLANNING BEYOND 5-YEAR PERIOD						
CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	ESTIMATED COST	
Utilities	Riverside Park South Lift Station	TBD	4 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	1,000,000	
	Riverside Park Pump House	TBD	5 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	175,000	
	Riverside Park Well 4	TBD	6 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	1,250,000	
	Water Tower	TBD	7 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	1,500,000	
	Water Tower	TBD	8 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	1,500,000	
	Pump House & Well # 5	TBD	9 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	1,000,000	
	Building Garage/Office	TBD	10 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	593,142	
	Chlorination Blower Building	TBD	11 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	413,754	
	Digester Building	TBD	12 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	2,707,539	
	Garage	TBD	13 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	770,969	
	Grit Processing Building	TBD	14 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	111,640	
	Lift Stations (3)	TBD	15 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	2,095,544	
	Office Garage	TBD	16 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	1,350,434	
	Processing Bldg - Stationary Equip	TBD	17 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	14,000	
	WWTP Building	TBD	18 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	9,903,734	
	Sludge Processing Bldg	TBD	19 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	2,928,300	
	Well House #6	TBD	20 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	720,126	
	Johnson Street Package Lift Station	TBD	21 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	100,000	
	Broadway Package Lift Station	TBD	22 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	108,646	
	N Washington Package Lift Station	TBD	23 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	108,646	
	Water Street Lift Station 1	TBD	24 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	525,839	
	Quarry Street Lift Station	TBD	25 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	100,000	
	Hunters Pond Lift Station	TBD	26 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	100,000	
	S Wisconsin Lift Station	TBD	27 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	566,499	
	Water Street Lift Station 2	TBD	28 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	470,000	
	Oakwood Water Tower	TBD	29 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	900,000	
	SCADA	2040	30 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	400,000	
	Backhoe	2035	31 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	150,000	
	Lawn Mower	2040	32 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	40,000	
	1998 Utility Tractor	2041	33 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	11,000	
	Marquette Street Reconstruction- Stage 2	2032	34 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	269,616	
	Marquette Street Reconstruction- Stage 3	2033	35 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	227,700	
	SW Ceresco Street	2033	36 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	474,800	
	N. Kossuth Street	2034	37 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	164,635	
	Frontier Street-Water to Moore	2035	38 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	TBD	
	Frontier Street- Berlin to Marquette	2036	39 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	TBD	
	Oak Street	2037	40 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	768,428	
	Monroe Street	2038	41 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	TBD	
	Greeley Street	2039	42 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	464,490	
	Greenwood Street	2040	43 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	TBD	
	Jefferson Street	2041	44 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	TBD	
	Mound Street	2042	45 - Future: Anticipated but not yet scheduled.	Scheduled Replacement	TBD	
	Budget Funding Totals				33,984,481	

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PURPOSE

- Scheduled Replacement
- Current Equipment Obsolete
- Replacement Worn Out Equipment
- Expanded Service
- New Program/Service
- Expanded Service
- Increase Safety
- Improve Policies/Procedures
- Reduce Personnel Time

Important Disclosures

Robert W. Baird & Co. Incorporated is providing this information to you for discussion purposes. The materials do not contemplate or relate to a future issuance of municipal securities. Baird is not recommending that you take any action, and this information is not intended to be regarded as “advice” within the meaning of Section 15B of the Securities Exchange Act of 1934 or the rules thereunder.

**CITY OF BERLIN
COMMITTEE OF THE WHOLE MEEETING
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: Budget preparation
MEETING DATE: September 30, 2026

BACKGROUND

Enclosed please find the draft budget by department. The expenditures and revenues will continue to be refined as more up to date information is received (estimates received from the State, more data as to what has been needed in 2026, and anticipated changes for 2027).

There are several items that staff would like to discuss in order to continue preparing the 2027 budget for adoption by the Common Council in November.

- Capital project annual borrowing
The Capital Improvement Plan has identified millions of dollars' worth of roads, structures, equipment and projects that need to be maintained, replaced or planned for over the next several years.
These costs well exceed the City's ability to budget for all of the projects identified, however it is imperative that the City prioritize and begin working towards addressing these needs, little by little, on an annual basis.
Previously the Council determined that borrowing \$2M every other year was the best option moving forward to meet as many of the capital needs of the City as possible while not exceeding the City's ability to pay for these needs. The Council approved a \$2M borrowing to fund the projects as listed below, as well as an upgrade to the AV equipment in the Council Chambers, in 2026 and 2027. No capital borrowing is anticipated in 2027. Future Councils will determine the exact amount to be borrowed for annually or every other year.

PROPOSED 2026-2027 CAPITAL BORROWING							
Department	Project	2026	2027	2028	2029	2030	2026 & 2027 Borrowing Proposal
City Administration	Cloud-Storage - Document Storage		\$ 10,000.00		\$ 10,000.00		
	ODRP - recreation plan	\$ 20,000.00					\$ 20,000.00
Fire	Engine 66		\$ 298,000.00				\$ 298,000.00
	Rescue 96		\$ 100,000.00				\$ 100,000.00
	Fire Station Furniture		\$ 10,000.00				
	Engine 69			\$ 150,000.00			
	Kitchen Upgrades			\$ 25,000.00			
	Gear Dryer				\$ 50,000.00		
	Command Vehicle					\$ 250,000.00	
Cemetery	Weed Whips		\$ 10,000.00		\$ 10,000.00		
	Lawn Mower	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	Gator UV			\$ 25,000.00			
Library	Window Replacement		\$ 12,500.00		\$ 12,500.00		\$ 12,500.00
	Furniture Replacement	\$ 10,000.00					
	Roof Updates		\$ 100,000.00				
	Outside Trim Repairing			\$ 50,000.00			
	Blevator Repair/Refurbish	CIP noted more than 5 years out					\$ 215,000.00
Public Works	East Park Avenue	\$ 727,178.00					\$ 727,178.00
	West Berlin Street	\$ 684,272.00					
	West Liberty Street	\$ 633,631.00					
	1997 Pickup Truck	\$ 35,000.00					
	Parking Lot Replacement Fund	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
	Chip and Seal Roads	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00
	Crack Filling	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	funded through Levy
	Single Axel Dump Truck 1987		\$ 190,000.00				\$ 190,000.00
	City Dumpster Security Gate		\$ 25,000.00				
	Front End Loader with Plow and Wing			\$ 350,000.00			
	Lawn Mower			\$ 50,000.00			
	Connecting Highways				TBD - Hwy 91	TBD - Hwy 49	
	DPW Building					\$ 10,000,000.00	
	Marquette Street Reconstruction					\$ 594,925.00	
	Snowblower	not identified in CIP - or 2028					\$ 225,000.00
Parks & Facilities	Lawn Mowers	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	Ball Diamond Fencing	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
	Park Signage	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
	Playground Improvements	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	
	Erosion Control	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
	Duck Unlimited Property Maintenance	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
	Parking Lot Improvements	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
	Campground Parking Improvements	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00 rental software
	Scoreboards	\$ 25,000.00		\$ 25,000.00		\$ 25,000.00	
	Pickup Trucks		\$ 35,000.00		\$ 35,000.00		
	Picnic Tables, Bleachers, Benches		\$ 15,000.00			\$ 15,000.00	
	Weed Whips - Blowers		\$ 15,000.00		\$ 15,000.00		
	Seawall Improvements			\$ 350,000.00			
	Senior Center Roof	not identified in CIP - or 2028					\$ 20,000.00
Police	Squad Car Replacement	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 45,000.00	funded through Levy
	Body Camera Replacement	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	
	Portable Radios	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00	
	Portable Tasers	\$ 20,000.00	\$ 20,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 50,000.00
	IT Server Upgrade				\$ 15,000.00		
TOTAL		\$ 2,545,082.00	\$ 1,178,500.00	\$ 1,425,000.00	\$ 527,500.00	\$ 11,289,925.00	\$ 1,910,679.00
Available							\$ 89,321.00 contingency
	noted as critical						

- Employee wages

The Council can determine a percentage wage increase for employees, with the exception of Police Union members, as their wage increase is determined by contract (2% in January 2027 and 2% in July 2027 with some step increases). If no wage increase is given to employees in 2027, their take home pay will decrease as employee contributions for health insurance will increase from 7.5% contribution to 10% contribution or more depending on the plan selected. Budget sheets show a 3% employee wage increase.

- Recycling Fee

Per State Statute, when a community chooses to implement a fee for services on the tax bill, in most cases the community is then required to reduce their levy to offset the fee. However, recycling service fees are one of the few exceptions granted in the Statutes. The

Council previously updated the City's ordinances and fee schedule to move forward with implementation of this fee in 2027. The City's website has information, including an FAQ, regarding this change. The implemented fee is anticipated to bring in revenues of approximately \$155,000.

- Short-term borrowing

It is anticipated that the needed revenues to cover all expenses in 2027 will be between \$0-\$300,000 less than what is currently allowed to be levied for. To ensure a balanced budget, this shortfall (if needed) will be borrowed for in 2026 and added to the debt service in 2027, which will allow the funds to be levied for.

Of note – significant proposed changes.

DPW: (Orange column) Revenues are showing a significant increase as this is where the revenues from the Recycling Special Charge are noted. Additionally State Transportation Aids and Connecting Street Aids are anticipated to increase over 2026.

Economic Development: (Grey column) Expenditures have decreased significantly due to the elimination of the Planning and Development Director position – the majority of these costs have been shifted to the Contracted Services budget (bright green column), noted as City Attorney/Special Legal Council/Independent Auditing/Property & Liability.....

Recreation and Senior Center: (Purple and light yellow columns) These budgets saw an increase in salaries as in 2026 some of the Senior Center and Recreation Facilities Director position was covered within the City Administrator budget (do to staffing changes taking effect after the budget was approved)– this has been revised to show actual usage (total wages for the position impacted have not increased more than the 3% CPI budgeted for all employees).

All Transportation and Nutrition costs and revenues have been removed from the Senior Center budget. The total levied amount needed to run this department from the current year to 2027 is budgeted to decrease by about \$2500.

Library: (Brown column) Expenditures are anticipated to increase in 2027 due to staff choosing to take health insurance benefits that they are eligible for, versus the number and type of elections taken in the past. These numbers can change at any time during the year, so the City does the best to estimate and anticipate based on information known at this time.

City Administrator/City Clerk/Elections: (Lavendar column) City Clerk wages show an increase of 8%, this is due to 10% of a position previously being budgeted under a different department. There is no increase to total wages budgeted other than the 3% across the board. This change will better reflect where time/money is spent.

Contracted Services: (Bright green column) As stated above, expenditures have been added to cover the cost of zoning administrative services. Also, building inspection has been increased to better represent actual costs (these costs are off set by revenues and will not be experienced if building permits were to slow down). The cost of the annual audit has been updated.

Citywide: (Yellow column) The Taxi contract with LIR Transportation increases per the CPI as determined by the WDOT. \$40000 is in Transfer to Other Funds to pay for the squad car, this was missed in the budgeting process the year prior.

DPW

EXPENDITURES	Division	Description	budgeted				proposed	2027	
			2023	2024	2025	Actual	inc/dec		
PUBLIC WORKS GENERAL STREETS									
100-30-53311-112	Public Works General Streets	Overtime	\$602	\$1,195	\$1,231	\$0	\$1,241	0.03	\$1,279
100-30-53311-120	Public Works General Streets	Wages	\$270,761	\$275,100	\$292,697	\$317,751	\$300,079	0.03	\$309,063
100-30-53311-130	Public Works General Streets	Health & Life Insurance	\$77,762	\$82,376	\$95,266	\$68,764	\$68,273	-0.01	\$67,631
100-30-53311-133	Public Works General Streets	Other Employee Benefits	\$3,175	\$4,837	\$5,075	\$2,334	\$7,500	0.00	\$7,500
100-30-53311-170	Public Works General Streets	Retiree Payout & Insurance	\$0	\$0	\$0	\$0	\$0	0.00	\$0
100-30-53311-210	Public Works General Streets	Professional Services	\$21,500	\$21,500	\$21,500	\$20,597	\$21,500	0.00	\$21,500
100-30-53311-215	Public Works General Streets	Safety	\$2,000	\$2,000	\$2,000	\$1,659	\$2,000	0.00	\$2,000
100-30-53311-220	Public Works General Streets	Utilities	\$14,000	\$22,000	\$22,000	\$16,765	\$22,000	-0.15	\$18,750
100-30-53311-290	Public Works General Streets	Other Contractual Services	\$61,256	\$52,000	\$52,000	\$58,416	\$52,000	0.00	\$52,000
100-30-53311-310	Public Works General Streets	Office Supplies	\$725	\$500	\$500	\$361	\$500	-0.20	\$400
100-30-53311-320	Public Works General Streets	Publication Fees	\$900	\$1,500	\$1,500	\$129	\$1,500	0.00	\$1,500
100-30-53311-321	Public Works General Streets	Dues	\$350	\$350	\$350	\$0	\$0	0.00	\$0
100-30-53311-330	Public Works General Streets	Conferences and Training	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00	\$0
100-30-53311-340	Public Works General Streets	Operating Supplies	\$94,000	\$120,000	\$120,000	\$105,768	\$120,000	0.00	\$120,000
100-30-53311-346	Public Works General Streets	Hand Tools & Small Equipment	\$2,500	\$2,500	\$2,500	\$1,208	\$1,500	0.00	\$1,500
100-30-53311-039	Public Works General Streets	Uniforms	\$1,750	\$2,450	\$2,450	\$1,302	\$2,450	0.00	\$2,450
100-30-53311-501	Public Works General Streets	SOCIAL SECURITY	\$16,827	\$17,130	\$18,224	\$18,429	\$18,682	0.03	\$19,241
100-30-53311-502	Public Works General Streets	MEDICARE SS	\$3,935	\$4,006	\$4,262	\$4,310	\$4,369	0.03	\$4,500
100-30-53311-510	Public Works General Streets	Insurance Premiums	\$51,029	\$42,000	\$35,000	\$30,323	\$30,450	0.05	\$32,040
100-30-53311-530	Public Works General Streets	Lease Payment & Rent	\$500	\$500	\$500	\$500	\$500	0.00	\$500
100-30-53311-650	Public Works General Streets	WRF 600	\$17,642	\$19,064	\$20,428	\$20,186	\$21,695	0.04	\$22,500
100-30-53311-860	Public Works General Streets	Capital Equipment	\$15,000	\$25,000	\$15,000	\$8,716	\$15,000	0.00	\$15,000
PUBLIC WORKS GENERAL STREETS					\$713,983	\$677,519	\$691,239	0.01	\$699,354
PUBLIC WORKS MAINTENANCE									
100-30-53312-120	Public Works Parks Maintenance	Wages	\$7,305	\$7,023	\$7,291	\$7,291	\$7,474	0.03	\$7,698
100-30-53312-130	Public Works Parks Maintenance	Health & Life Insurance	\$2,092	\$2,055	\$2,529	\$2,529	\$1,608	-0.01	\$1,590
100-30-53312-133	Public Works Parks Maintenance	Other Employee Benefits	\$86	\$0	\$0	\$0	\$0	0.00	\$0
100-30-53312-501	Public Works Parks Maintenance	SOCIAL SECURITY	\$453	\$435	\$452	\$452	\$463	0.03	\$477
100-30-53312-502	Public Works Parks Maintenance	MEDICARE SS	\$106	\$102	\$106	\$106	\$108	0.04	\$112
100-30-53312-650	Public Works Parks Maintenance	WRF 600	\$475	\$485	\$507	\$507	\$538	0.04	\$558
PUBLIC WORKS MAINTENANCE					\$10,885	\$10,885	\$10,191	0.02	\$10,435
SNOW & ICE CONTROL									
100-30-53313-112	Snow & Ice Control	Overtime	\$15,754	\$9,561	\$9,848	\$0	\$9,932	0.03	\$10,229
100-30-53313-120	Snow & Ice Control	Wages	\$32,761	\$31,685	\$28,863	\$15,579	\$29,610	0.03	\$30,449
100-30-53313-130	Snow & Ice Control	Health & Life Insurance	\$8,056	\$8,817	\$10,082	\$1,524	\$6,105	-0.01	\$6,056
100-30-53313-133	Snow & Ice Control	Other Employee Benefits	\$345	\$0	\$0	\$0	\$0	0.00	\$0
100-30-53313-290	Snow & Ice Control	Other Contractual Services	\$4,000	\$6,000	\$6,000	\$5,905	\$6,000	0.00	\$6,000
100-30-53313-340	Snow & Ice Control	Operating Supplies	\$27,000	\$27,000	\$27,000	\$45,431	\$27,000	0.00	\$27,000
100-30-53313-501	Snow & Ice Control	SOCIAL SECURITY	\$3,008	\$2,557	\$2,400	\$866	\$2,452	0.03	\$2,522
100-30-53313-502	Snow & Ice Control	MEDICARE SS	\$703	\$598	\$561	\$202	\$573	0.03	\$590
100-30-53313-650	Snow & Ice Control	WRF 600	\$3,154	\$2,739	\$2,583	\$940	\$2,847	0.04	\$2,949
SNOW & ICE CONTROL					\$87,337	\$70,447	\$84,519	0.02	\$85,795

STREET LIGHTS									
100-30-53420-220	Street Lights	Utilities	\$63,000	\$63,000	\$63,000	\$79,442	\$67,000	0.00	\$67,000
100-30-53420-340	Street Lights	Operating Supplies	\$3,000	\$3,000	\$3,000	\$1,964	\$3,000	-0.17	\$2,500
STREET LIGHTS					\$66,000	\$81,406	\$70,000	-0.01	\$69,500
SIDEWALK REPAIR & MAINTENANCE									
100-30-53432-120	Sidewalk Repair & Maintenance	Wages	\$3,377	\$3,511	\$3,646	\$928	\$3,737	0.03	\$3,849
100-30-53432-130	Sidewalk Repair & Maintenance	Health & Life Insurance	\$938	\$1,030	\$1,265	\$156	\$804	-0.01	\$795
100-30-53432-133	Sidewalk Repair & Maintenance	Other Employee Benefits	\$33	\$0	\$0	\$0	\$0	0.00	\$0
100-30-53432-340	Sidewalk Repair & Maintenance	Operating Supplies	\$600	\$5,000	\$5,000	\$3,475	\$4,000	0.00	\$4,000
100-30-53432-501	Sidewalk Repair & Maintenance	SOCIAL SECURITY	\$209	\$218	\$226	\$51	\$232	0.03	\$239
100-30-53432-502	Sidewalk Repair & Maintenance	MEDICARE SS	\$49	\$51	\$53	\$12	\$54	0.04	\$56
100-30-53432-650	Sidewalk Repair & Maintenance	WRF 600	\$219	\$242	\$253	\$61	\$269	0.04	\$279
SIDEWALK REPAIR & MAINTENANCE					\$10,443	\$4,682	\$9,096	0.01	\$9,218
STORM SEWERS MAINTENANCE									
100-30-53441-120	Storm Sewers Maintenance	Wages	\$11,715	\$3,511	\$3,646	\$2,438	\$3,737	0.03	\$3,849
100-30-53441-130	Storm Sewers Maintenance	Health & Life Insurance	\$2,896	\$1,030	\$1,265	\$470	\$804	-0.01	\$795
100-30-53441-133	Storm Sewers Maintenance	Other Employee Benefits	\$138	\$0	\$0	\$0	\$0	0.00	\$0
100-30-53441-220	Storm Sewers Maintenance	Utilities	\$500	\$500	\$500	\$542	\$500	0.00	\$500
100-30-53441-290	Storm Sewers Maintenance	Other Contractual Services	\$0	\$0	\$0	\$0	\$0	0.00	\$0
100-30-53441-340	Storm Sewers Maintenance	Operating Supplies	\$3,000	\$5,000	\$5,000	\$4,152	\$5,000	-0.10	\$4,500
100-30-53441-501	Storm Sewers Maintenance	SOCIAL SECURITY	\$726	\$218	\$226	\$138	\$232	0.03	\$239
100-30-53441-502	Storm Sewers Maintenance	MEDICARE SS	\$170	\$51	\$53	\$32	\$54	0.04	\$56
100-30-53441-650	Storm Sewers Maintenance	WRF 600	\$761	\$242	\$253	\$161	\$269	0.04	\$279
STORM SEWERS MAINTENANCE					\$10,943	\$7,935	\$10,596	-0.04	\$10,218
MUNICIPAL BUILDING									
100-30-51600-120	Municipal Building	Wages	\$30,106	\$42,848	\$44,133	\$47,815	\$45,440	0.03	\$46,811
100-30-51600-130	Municipal Building	Health & Life Insurance	\$16,532	\$14,923	\$18,954	\$1,625	\$13,727	0.13	\$15,518
100-30-51600-133	Municipal Building	Other Employee Benefits	\$507	\$691	\$725	\$0	\$1,500	0.00	\$1,500
100-30-51600-220	Municipal Building	Utilities	\$23,000	\$23,000	\$23,000	\$29,120	\$23,000	0.00	\$23,000
100-30-51600-240	Municipal Building	Repairs & Maintenance	\$2,500	\$2,500	\$5,000	\$1,825	\$5,000		\$5,000
100-30-51600-290	Municipal Building	Other Contractual Services	\$1,200	\$1,200	\$2,000	\$644	\$2,000	0.00	\$2,000
100-30-51600-340	Municipal Building	Operating Supplies	\$5,500	\$6,500	\$9,000	\$5,965	\$9,000	0.00	\$9,000
100-30-51600-360	Municipal Building	Other Repairs & Maintenance	\$8,000	\$8,000	\$8,000	\$2,573	\$8,000		\$18,000
100-30-51600-380	Municipal Building	Equipment & Structures	\$4,000	\$7,500	\$7,500	\$4,305	\$5,000		\$5,000
100-30-51600-501	Municipal Building	SOCIAL SECURITY	\$1,867	\$2,657	\$2,736	\$2,609	\$2,817	0.03	\$2,902
100-30-51600-502	Municipal Building	MEDICARE SS	\$437	\$621	\$640	\$610	\$659	0.03	\$679
100-30-51600-510	Municipal Building	Insurance Premiums	\$2,430	\$2,860	\$2,860	\$0	\$2,490	0.06	\$2,640
100-30-51600-650	Municipal Building	WRF 600	\$1,957	\$2,957	\$3,067	\$3,049	\$3,272	0.04	\$3,394
MUNICIPAL BUILDING					\$127,615	\$100,141	\$121,905	0.11	\$135,444

BUILDINGS AND GROUNDS									
100-30-51610-120	Buildings & Grounds	Wages	\$3,910	\$12,206	\$12,706	\$7,969	\$13,079	0.03	\$13,471
100-30-51610-130	Buildings & Grounds	Health & Life Insurance	\$2,048	\$3,600	\$4,428	\$948	\$2,814	-0.01	\$2,783
100-30-51610-133	Buildings & Grounds	Other Employee Benefits	\$66	\$0	\$0	\$0	\$0	0.00	\$0
100-30-51610-220	Buildings & Grounds	Utilities	\$14,000	\$14,000	\$14,000	\$21,932	\$26,000	0.00	\$26,000
100-30-51610-290	Buildings & Grounds	Other Contractual Services	\$4,500	\$4,500	\$4,500	\$1,399	\$4,500	0.00	\$4,500
100-30-51610-360	Buildings & Grounds	Other Repairs & Maintenance	\$1,800	\$3,000	\$5,000	\$2,949	\$5,000	0.00	\$5,000
100-30-51610-501	Buildings & Grounds	SOCIAL SECURITY	\$242	\$757	\$791	\$461	\$811	0.03	\$835
100-30-51610-502	Buildings & Grounds	MEDICARE SS	\$57	\$177	\$185	\$108	\$190	0.03	\$195
100-30-51610-510	Buildings & Grounds	Insurance Premiums	\$741	\$2,000	\$2,000	\$0	\$1,740	0.04	\$1,814
100-30-51610-650	Buildings & Grounds	WRF 600	\$254	\$842	\$887	\$510	\$942	0.04	\$977
BUILDINGS AND GROUNDS					\$44,497	\$36,276	\$55,076	0.01	\$55,575
GARBAGE & REFUSE									
100-30-53620-112	Garbage & Refuse	Overtime	\$0	\$0	\$0	\$0	\$0	0.00	\$0
100-30-53620-120	Garbage & Refuse	Wages	\$7,803	\$8,115	\$8,405	\$4,760	\$8,621	0.03	\$8,879
100-30-53620-130	Garbage & Refuse	Health & Life Insurance	\$2,148	\$2,350	\$3,102	\$45	\$1,878	-0.01	\$1,864
100-30-53620-133	Garbage & Refuse	Other Employee Benefits	\$66	\$0	\$0	\$0	\$0	0.00	\$0
100-30-53620-290	Garbage & Refuse	Other Contractual Services	\$210,000	\$231,000	\$243,498	\$244,532	\$255,675	0.05	\$268,459
100-30-53620-501	Garbage & Refuse	SOCIAL SECURITY	\$484	\$503	\$521	\$272	\$535	0.03	\$551
100-30-53620-502	Garbage & Refuse	MEDICARE SS	\$113	\$118	\$122	\$64	\$125	0.03	\$129
100-30-53620-650	Garbage & Refuse	WRF 600	\$507	\$560	\$584	\$292	\$621	0.04	\$644
GARBAGE & REFUSE					\$256,232	\$249,964	\$267,455	0.05	\$280,526
RECYCLING									
100-30-53635-112	Recycling	Overtime	\$1,000	\$0	\$0	\$0	\$0	0.00	\$0
100-30-53635-290	Recycling	Other Contractual Services	\$110,000	\$141,240	\$141,754	\$149,171	\$156,870	0.08	\$170,000
RECYCLING					\$141,754	\$149,171	\$156,870	0.08	\$170,000
WEED & NUISANCE CONTROL									
100-30-53640-112	Weed & Nuisance Control	Overtime	\$2,089	\$2,390	\$2,464	\$0	\$2,483	0.03	\$2,557
100-30-53640-120	Weed & Nuisance Control	Wages	\$28,379	\$31,294	\$32,614	\$21,673	\$33,553	0.02	\$34,198
100-30-53640-130	Weed & Nuisance Control	Health & Life Insurance	\$4,828	\$5,878	\$7,755	\$4,179	\$4,696	-0.01	\$4,659
100-30-53640-133	Weed & Nuisance Control	Other Employee Benefits	\$201	\$0	\$0	\$0	\$0	0.00	\$0
100-30-53640-340	Weed & Nuisance Control	Operating Supplies	\$5,000	\$5,000	\$5,000	\$3,276	\$4,000	0.00	\$4,000
100-30-53640-501	Weed & Nuisance Control	SOCIAL SECURITY	\$1,889	\$2,088	\$2,175	\$1,236	\$2,234	0.02	\$2,279
100-30-53640-502	Weed & Nuisance Control	MEDICARE SS	\$442	\$488	\$509	\$289	\$523	0.02	\$533
100-30-53640-650	Weed & Nuisance Control	WRF 600	\$1,980	\$2,324	\$2,438	\$1,403	\$2,595	0.03	\$2,665
WEED & NUISANCE CONTROL					\$52,955	\$32,056	\$50,084	0.02	\$50,891

CEMETERY									
100-35-54910-112	Cemetery	Overtime	\$1,806	\$2,780	\$2,864	\$0	\$2,897	0.03	\$2,983
100-35-54910-120	Cemetery	Wages	\$52,482	\$52,986	\$52,735	\$49,233	\$55,920	0.02	\$57,259
100-35-54910-130	Cemetery	Health & Life Insurance	\$11,417	\$11,645	\$21,104	\$2,244	\$11,169	-0.06	\$10,468
100-35-54910-133	Cemetery	Other Employee Benefits	\$693		\$0	\$0	\$0	0.00	\$0
100-35-54910-220	Cemetery	Utilities	\$4,325	\$6,000	\$6,000	\$5,914	\$6,000	0.00	\$6,000
100-35-54910-340	Cemetery	Operating Supplies	\$2,500	\$2,500	\$2,500	\$445	\$2,500	0.00	\$2,500
100-35-54910-345	Cemetery	Property Services - Vehicles	\$9,016	\$6,000	\$6,000	\$5,217	\$6,000	-0.17	\$5,000
100-35-54910-360	Cemetery	Other Repairs & Maintenance	\$750	\$750	\$750	\$124	\$750	0.00	\$750
100-35-54910-501	Cemetery	SOCIAL SECURITY	\$3,366	\$3,458	\$3,447	\$2,916	\$3,647	0.02	\$3,735
100-35-54910-502	Cemetery	MEDICARE SS	\$787	\$809	\$806	\$682	\$853	0.02	\$874
100-35-54910-510	Cemetery	Insurance Premiums	\$2,430	\$3,200	\$3,200	\$0	\$2,784	0.05	\$2,916
100-35-54910-514	Cemetery	Cemetery Lot Purchase	\$300	\$0	\$0	\$0	\$0	0.00	\$0
100-35-54910-650	Cemetery	WRF 600	\$3,529	\$3,848	\$3,864	\$2,539	\$4,235	0.03	\$4,368
100-35-54910-829	Cemetery	Cemetery Land Purchase	\$0	\$0	\$0	\$0	\$0	0.00	\$0
CEMETERY					\$103,270	\$69,314	\$96,755	0.00	\$96,853
TOTAL Expenditures					\$1,625,914	\$1,489,794	\$1,623,786	0.03	\$1,673,809
REVENUES									
100-00-42300-000	General Fund	SA-Street Construction	\$0	\$0	\$0	\$0	0		\$0.00
100-00-42310-000	General Fund	SA-Sidewalks & Driveways	\$0	\$0	\$57	\$0	0		\$0.00
100-00-42311-000	General Fund	SA-Curb & Gutter	\$0	\$0	\$0	\$0	0		\$0.00
100-00-43531-000	General Fund	State Transportation Aids	\$249,318	\$224,387	\$211,599	\$108,754	243127.19		\$270,406.90
100-00-43533-000	General Fund	State Aid/Connecting Streets	\$37,970	\$46,142	\$54,104	\$30,344	54205.81		\$54,497.22
100-00-44330-000	General Fund	Trench/Temp Constr Permits	\$1,500	\$1,000	\$1,000	\$1,612	1500		\$1,500.00
100-30-46310-000	General Fund	Snow Removal Contracts	\$8,000	\$8,000	\$8,000	\$6,678	7300		\$7,000.00
100-30-46311-000	General Fund	Snow Removal - Ordin Violation	\$500	\$500	\$500	\$838	500		\$500.00
100-30-46315-000	General Fund	PW Fees-Non Street-Related	\$3,000	\$3,500	\$3,500	\$2,433	3500		\$3,500.00
100-30-46440-000	General Fund	Weed Control	\$2,500	\$2,000	\$2,000	\$0	250		\$250.00
100-30-46441-000	General Fund	Stump Removal & Trees	\$3,000	\$3,000	\$3,000	\$1,250	3000		\$1,500.00
100-35-46540-000	General Fund	Cemetery	\$32,000	\$30,000	\$30,000	\$24,645	30000		\$25,000.00
100-30-48500-000	General Fund	Donations to Public Works	\$0	\$0	\$0	\$0	0		\$0.00
		Motor Vehicle Registration Fee					119000		\$110,000.00
REVENUES					\$313,761	\$176,553	462383		\$474,154.12
REVENUES									
100-00-43221-000	General Fund	CDBG-capital grant-PW		\$0	\$0	\$0	0		
		Recycling Special Charge					0		\$156,165.00
100-00-43545-000	General Fund	State Recycling Grant	\$25,000	\$25,000	\$25,000	\$24,618	24600		\$24,600.00
100-12-44112-000	General Fund	Street Use/Prvlg/Picnic Licens	\$500	\$500	\$500		500		\$350.00
100-00-48303-000	General Fund	Property Sales-Highway	\$0	\$0	\$0	\$0	0		\$0.00
100-00-48307-000	General Fund	Property Sales-Recycling Mat	\$0	\$0	\$0	\$0	0		\$0.00
100-00-48310-000	General Fund	Property Sales-Oth Eq & Prop	\$0	\$0	\$0	\$8,200	5000		\$5,000.00
TOTAL Revenues					\$339,261	\$209,371	\$492,483		\$660,269.12

Pool Park

EXPENDITURES	Division	Description	2025	proposed		2027
			Actual	2026	inc/dec	
PARKS						
100-52-55200-112	General Fund Parks	Overtime	\$0	\$0	0.00	\$0
100-52-55200-120	General Fund Parks	Wages	\$87,629	\$95,807	-0.03	\$93,044
100-52-55200-130	General Fund Parks	Health & Life Insurance	\$21,413	\$23,269	0.04	\$24,232
100-52-55200-133	General Fund Parks	Other Employee Benefits	\$0	\$1,500	0.00	\$1,500
100-52-55200-220	General Fund Parks	Utilities	\$22,658	\$25,000	0.00	\$25,000
100-52-55200-340	General Fund Parks	Operating Supplies	\$17,718	\$20,000	0.00	\$20,000
100-52-55200-345	General Fund Parks	Property Services - Vehicles	\$5,362	\$6,300	0.00	\$6,300
100-52-55200-353	General Fund Parks	Flower Beds & Fertilizer	\$4,655	\$4,900	0.00	\$4,900
100-52-55200-360	General Fund Parks	Other Repairs & Maintenanc	\$116	\$3,000	0.00	\$3,000
100-52-55200-380	General Fund Parks	Equipment & Structures	\$10,331	\$12,000	0.00	\$12,000
100-52-55200-391	General Fund Parks	Uniforms	\$123	\$250	0.00	\$250
100-52-55200-415	General Fund Parks	Sales Tax	\$106	\$1,400	0.00	\$1,400
100-52-55200-501	General Fund Parks	SOCIAL SECURITY	\$4,929	\$5,940	-0.03	\$5,769
100-52-55200-502	General Fund Parks	MEDICARE SS	\$1,153	\$1,389	-0.03	\$1,349
100-52-55200-510	General Fund Parks	Insurance Premiums	\$4,859	\$5,046	0.05	\$5,305
100-52-55200-650	General Fund Parks	WRF 600	\$3,975	\$4,131	0.04	\$4,284
100-52-55200-820	General Fund Parks	Urban Tree Grant Project	\$0	\$0	0.00	\$0
100-52-55200-860	General Fund Parks	Capital Equipment	\$0	\$0	0.00	\$0
PARKS	TOTAL		\$185,027	\$209,932	-0.01	\$208,333
SWIMMING POOL						
100-30-55420-120	General Fund Swimming Pool	Wages	\$59,704	\$0	0.00	\$0
100-30-55420-122	General Fund Swimming Pool	Concession Stand Wages	\$54	\$0	0.00	\$0
100-30-55420-125	General Fund Swimming Pool	Miller Pool Wages	\$0	\$0	0.00	\$0
100-30-55420-220	General Fund Swimming Pool	Utilities	\$37,700	\$7,500	0.00	\$7,500
100-30-55420-330	General Fund Swimming Pool	Conferences and Training	\$900	\$0	0.00	\$0
100-30-55420-340	General Fund Swimming Pool	Operating Supplies	\$29,163	\$0	0.00	\$0
100-30-55420-347	General Fund Swimming Pool	Concession Supplies	\$12,594	\$0	0.00	\$0
100-30-55420-360	General Fund Swimming Pool	Other Repairs & Maintenanc	\$2,633	\$1,000	0.00	\$1,000
100-30-55420-380	General Fund Swimming Pool	Equipment & Structures	\$850	\$0	0.00	\$0
100-30-55420-390	General Fund Swimming Pool	Miscellaneous	\$0	\$0	0.00	\$0
100-30-55420-415	General Fund Swimming Pool	Sales Tax	\$0	\$0	0.00	\$0

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100-30-55420-501	General Fund Swimming Pool	SOCIAL SECURITY	\$3,678	\$0	0.00	\$0
100-30-55420-502	General Fund Swimming Pool	MEDICARE SS	\$860	\$0	0.00	\$0
100-30-55420-510	General Fund Swimming Pool	Insurance Premiums	\$4,859	\$6,960	0.05	\$7,325
100-30-55420-650	General Fund Swimming Pool	WRF 600	\$0	\$0	0.00	\$0
SWIMMING POOL	TOTAL		\$152,996	\$15,460	0.02	\$15,825
TOTAL Expenditures				\$225,392	-0.01	\$224,158
REVENUES						
100-52-48501-000	10-48-50008 General Fund	Donations to Swimming Pool	\$0	\$0	0.00	0
100-52-46720-000	10-46-72000 General Fund	Parks & Playgrounds	\$6,255	\$5,500	0.00	\$5,500
100-52-46722-000	10-46-72001 General Fund	Concession Stand	\$17,206	\$0	0.00	0
100-52-46723-000	10-46-72002 General Fund	Campground Fees	\$18,947	\$17,000	0.18	\$20,000
100-52-46724-000	10-46-72003 General Fund	Ball Field Usage Fees	\$0	\$0	0.00	\$0
100-52-46721-000	10-46-72004 General Fund	Swimming Pool Outdoor	\$37,282	\$0	0.00	\$0
100-52-48500-000	10-48-50004 General Fund	Donations to Parks	\$1,100	\$0	0.00	\$0
100-52-21100-000	missing	Parks Vouchers Payabel	-\$3,306	\$0	0.00	\$0
100-54-46726-000	10-46-72009	Swimming Pool Classes	\$0	\$0	0.00	\$0
100-52-24335-000	10-46-72007	Due Park Shelter Rent Depo	\$400	\$0	0.00	\$0
REVENUES	TOTAL		\$77,883	\$22,500	0.13	\$25,500

Recreation

EXPENDITURES										
	Division	Description	2023	2024	budgeted 2025	2025 Actual	proposed 2026	inc/dec	2027	
RECREATION										
100-54-55300-110	General Fund	Recreation Salaries		\$11,703	\$7,372	\$11,919	0.13	\$13,519		
100-54-55300-120	General Fund	Recreation Wages		\$0	\$0	\$0	0.00	\$0		
100-54-55300-130	General Fund	Recreation Health & Life Insurance		\$7,144	\$3,123	\$5,769	-0.34	\$3,831		
100-54-55300-133	General Fund	Recreation Other Employee Benefits		\$0	\$0	\$0	0.00	\$0		
100-54-55300-220	General Fund	Recreation Utilities		\$2,000	\$1,730	\$2,000	0.00	\$2,000		
100-54-55300-290	General Fund	Recreation Other Contractual Services		\$0	\$0	\$0	0.00	\$0		
100-54-55300-312	General Fund	Recreation Tickets and Transportation		\$0	\$0	\$0	0.00	\$0		
100-54-55300-320	General Fund	Recreation Publication Fees		\$0	\$0	\$0	0.00	\$0		
100-54-55300-321	General Fund	Recreation Dues		\$200	\$0	\$0	0.00	\$0		
100-54-55300-330	General Fund	Recreation Conferences and Training		\$500	\$105	\$0	0.00	\$0		
100-54-55300-340	General Fund	Recreation Operating Supplies		\$200	\$465	\$0	0.00	\$0		
100-54-55300-360	General Fund	Recreation Other Repairs & Maintenance		\$0	\$0	\$0	0.00	\$0		
100-54-55300-380	General Fund	Recreation Equipment & Structures		\$0	\$0	\$0	0.00	\$0		
100-54-55300-415	General Fund	Recreation Sales Tax		\$50	\$0	\$0	0.00	\$0		
100-54-55300-501	General Fund	Recreation SOCIAL SECURITY		\$726	\$395	\$739	0.13	\$838		
100-54-55300-502	General Fund	Recreation MEDICARE SS		\$170	\$92	\$173	0.13	\$196		
100-54-55300-510	General Fund	Recreation Insurance Premiums		\$2,200	\$1,549	\$1,914	0.05	\$2,014		
100-54-55300-650	General Fund	Recreation WRF 600		\$813	\$493	\$858	0.14	\$980		
RECREATION	TOTAL			\$25,706	\$15,324	\$23,372	0.00	\$23,378		
REVENUES										
100-00-43571-000	10-43-57100	General Fund State Grant Culture & Rec	\$0	\$0	\$0	\$0	0.00	\$0		
100-54-46725-000	10-46-72006	General Fund Recreation Fees	\$4,000	\$0	\$0	\$0	0.00	\$0		
100-54-48500-000	10-48-50007	General Fund Donations to Recreation Dep	\$0	\$0	\$0	\$0	0.00	\$0		
REVENUES	TOTAL				\$0	\$0	\$0	0.00	\$0	

Senior Center

EXPENDITURES	Division	Description	2023	2024	Budgeted		2025	Actual	2026	proposed inc/dec	2027
					2025	2025					
SENIOR CENTER											
100-40-54600-110	General Fund Senior Center	Salaries	\$26,871	\$11,360	\$11,703	\$12,659		\$11,919	2.40	\$40,556	
100-40-54600-120	General Fund Senior Center	Wages	\$5,075	\$16,314	\$16,807	\$19,319		\$19,327	0.03	\$19,903	
100-40-54600-130	General Fund Senior Center	Health & Life Insurance	\$6,439	\$3,840	\$7,459	\$4,748		\$5,964	0.96	\$11,687	
100-40-54600-133	General Fund Senior Center	Other Employee Benefits	\$681	\$1,382	\$1,450	\$0		\$1,500	0.00	\$1,500	
100-40-54600-220	General Fund Senior Center	Utilities	\$17,000	\$17,000	\$17,000	\$15,324		\$17,000	0.00	\$17,000	
100-40-54600-221	General Fund Senior Center	Phone/Data	\$0	\$0	\$0	\$74		\$0	0.00	\$2,800	
100-40-54600-310	General Fund Senior Center	Office Supplies	\$1,500	\$1,500	\$1,500	\$1,597		\$1,500	0.00	\$1,500	
100-40-54600-312	General Fund Senior Center	Tickets and Transportation	\$0	\$0	\$0	\$50		\$0	0.00	\$0	
100-40-54600-313	General Fund Senior Center	Donation Expenditures	\$0	\$0	\$0	\$0		\$0	0.00	\$0	
100-40-54600-320	General Fund Senior Center	Publication Fees	\$1,300	\$1,300	\$1,300	\$1,295		\$1,000	-0.50	\$500	
100-40-54600-330	General Fund Senior Center	Conferences and Training	\$500	\$500	\$500	\$484		\$500	0.00	\$500	
100-40-54600-340	General Fund Senior Center	Operating Supplies	\$1,000	\$2,500	\$2,500	\$2,721		\$2,500	0.00	\$2,500	
100-40-54600-360	General Fund Senior Center	Other Repairs & Maintenance	\$8,030	\$2,000	\$2,000	\$1,985		\$2,000	-0.25	\$1,500	
100-40-54600-390	General Fund Senior Center	Miscellaneous	\$0	\$0	\$0	\$0		\$0	0.00	\$0	
100-40-54600-501	General Fund Senior Center	SOCIAL SECURITY	\$1,981	\$1,716	\$1,768	\$2,018		\$1,937	0.93	\$3,748	
100-40-54600-502	General Fund Senior Center	MEDICARE SS	\$463	\$401	\$413	\$472		\$453	0.94	\$877	
100-40-54600-510	General Fund Senior Center	Insurance Premiums	\$1,822	\$2,120	\$2,120	\$2,120		\$1,845	2.08	\$5,674	
100-40-54600-650	General Fund Senior Center	WRF 600	\$1,047	\$784	\$813	\$633		\$858	2.43	\$2,940	
SENIOR CENTER	TOTAL				\$67,333	\$65,498		\$68,303	0.66	\$113,185	
SENIOR CENTER TRANSPORTATION DELETE											
100-40-54610-110	General Fund Senior Center Transportation	Salaries	\$5,514	\$11,360	\$11,703	\$8,542		\$11,919	-1.00	\$0	
100-40-54610-120	General Fund Senior Center Transportation	Wages	\$21,432	\$20,262	\$20,872	\$16,346		\$20,367	-1.00	\$0	
100-40-54610-130	General Fund Senior Center Transportation	Health & Life Insurance	\$1,978	\$4,080	\$7,504	\$3,123		\$5,769	-1.00	\$0	
100-40-54610-330	General Fund Senior Center Transportation	Conferences and Training	\$200	\$0	\$0	\$0		\$0	0.00	\$0	
100-40-54610-350	General Fund Senior Center Transportation	Vehicle Maint & Parts	\$8,000	\$6,000	\$6,000	\$1,228		\$6,000	-1.00	\$0	
100-40-54610-390	General Fund Senior Center Transportation	Miscellaneous	\$625	\$500	\$500	\$25		\$250	-1.00	\$0	
100-40-54610-501	General Fund Senior Center Transportation	SOCIAL SECURITY	\$1,671	\$1,961	\$2,020	\$1,409		\$2,001	-1.00	\$0	
100-40-54610-502	General Fund Senior Center Transportation	MEDICARE SS	\$391	\$459	\$472	\$329		\$468	-1.00	\$0	
100-40-54610-510	General Fund Senior Center Transportation	Insurance Premiums	\$2,430	\$2,930	\$2,930	\$1,150		\$2,550	-1.00	\$0	
100-40-54610-650	General Fund Senior Center Transportation	WRF 600	\$360	\$784	\$813	\$493		\$858	-1.00	\$0	
SENIOR CENTER TRANSPORTA	TOTAL				\$52,814	\$32,645		\$50,172	-1.00	\$0	
SENIOR CENTER NUTRITION											
100-40-54620-110	General Fund Senior Center Nutrition	Salaries	\$5,514	\$11,360	\$11,703	\$8,542		\$11,919	-1.00	\$0	
100-40-54620-120	General Fund Senior Center Nutrition	Wages	\$28,717	\$28,349	\$27,286	\$12,730		\$20,888	-1.00	\$0	
100-40-54620-130	General Fund Senior Center Nutrition	Health & Life Insurance	\$2,098	\$3,960	\$7,264	\$3,123		\$5,769	-1.00	\$0	
100-40-54620-390	General Fund Senior Center Nutrition	Miscellaneous	\$100	\$0	\$0	\$52		\$0	0.00	\$0	
100-40-54620-501	General Fund Senior Center Nutrition	SOCIAL SECURITY	\$2,090	\$2,462	\$1,983	\$1,184		\$2,034	-1.00	\$0	
100-40-54620-502	General Fund Senior Center Nutrition	MEDICARE SS	\$490	\$576	\$464	\$277		\$476	-1.00	\$0	
100-40-54620-510	General Fund Senior Center Nutrition	Insurance Premiums	\$850	\$1,150	\$1,150	\$1,096		\$1,000	-1.00	\$0	
100-40-54620-650	General Fund Senior Center Nutrition	WRF 600	\$543	\$784	\$813	\$493		\$2,362	-1.00	\$0	
SENIOR CENTER NUTRITION	TOTAL				\$50,663	\$27,394		\$44,448	-1.00	\$0	
TOTAL Expenditures						\$170,810	\$125,536	\$162,923	-0.31	\$113,185	
REVENUES											
100-40-43792-000	10-43-79001 General Fund	Senior Center Nutrition Grant	\$27,524	\$23,832	\$24,547	\$12,415		\$15,000	-1.00	\$0	
100-40-43793-000	10-43-79002 General Fund	Senior Transportation Grant	\$28,383	\$29,807	\$29,807	\$9,553		\$29,807	-1.00	\$0	
100-40-43794-000	10-43-79003 General Fund	Senior Transportation Copays	\$5,000	\$5,000	\$4,000	\$2,755		\$3,000	-1.00	\$0	
100-40-48220-000	10-48-22502 General Fund	Senior Center Rent	\$500	\$200	\$200	\$625		\$425	1.35	\$1,000	
100-40-48500-000	10-48-50000 General Fund	Donations To Senior Center	\$0	\$0	\$0	\$0		\$0	0.00	\$0	
REVENUES	TOTAL				\$58,554	\$25,348		\$48,232	-0.98	\$1,000	

General fund needed 2026
General fund needed 2027

\$114,691
\$112,185

Fire

EXPENDITURES					Budgeted	Actual	proposed	
	Division	Description	2023	2024	2025	2025	inc/dec	2026
FIRE DEPARTMENT		FIRE DEPARTMENT						2027
100-22-52200-110	General Fund Fire Department	Salaries	\$54,987	\$52,791	\$52,791	\$31,870	\$46,689	0.03
100-22-52200-115	General Fund Fire Department	Staff Meetings	\$21,600	\$21,600	\$21,600	\$21,058	\$27,000	0.00
100-22-52200-118	General Fund Fire Department	Fire Wages	\$42,102	\$43,371	\$41,000	\$41,000	\$44,663	0.12
100-22-52200-127	General Fund Fire Department	Week-end Officer Call	\$3,120	\$3,120	\$3,120	\$3,120	\$3,120	0.00
100-22-52200-130	General Fund Fire Department	Health & Life Insurance	\$14,162	\$11,923	\$14,950	\$0	\$0	0.00
100-22-52200-133	General Fund Fire Department	Other Employee Benefits	\$482	\$691	\$725	\$0	\$0	0.00
100-22-52200-210	General Fund Fire Department	Professional Services	\$16,560	\$16,560	\$16,560	\$21,117	\$16,560	0.27
100-22-52200-290	General Fund Fire Department	Other Contractual Services	\$3,425	\$3,425	\$3,425	\$4,395	\$4,365	0.19
100-22-52200-310	General Fund Fire Department	Office Supplies	\$250	\$250	\$250	\$129	\$250	0.00
100-22-52200-320	General Fund Fire Department	Publication Fees	\$150	\$150	\$150	\$230	\$150	0.00
100-22-52200-321	General Fund Fire Department	Dues	\$1,100	\$1,100	\$1,100	\$720	\$1,100	0.09
100-22-52200-326	General Fund Fire Department	Crime/Fire Prevention	\$3,000	\$3,000	\$3,000	\$0	\$0	0.00
100-22-52200-330	General Fund Fire Department	Conferences and Training	\$4,000	\$4,000	\$4,000	\$1,416	\$4,000	0.00
100-22-52200-340	General Fund Fire Department	Operating Supplies	\$6,350	\$6,350	\$6,350	\$5,422	\$6,350	0.00
100-22-52200-345	General Fund Fire Department	Property Services - Vehicles	\$17,000	\$17,000	\$17,000	\$26,697	\$27,000	0.00
100-22-52200-380	General Fund Fire Department	Equipment & Structures	\$15,200	\$15,200	\$15,200	\$14,843	\$17,750	0.00
100-22-52200-390	General Fund Fire Department	Miscellaneous	\$1,925	\$1,925	\$1,925	\$554	\$2,000	0.13
100-22-52200-501	General Fund Fire Department	SOCIAL SECURITY	\$7,359	\$7,301	\$7,301	\$6,278	\$7,531	0.06
100-22-52200-502	General Fund Fire Department	MEDICARE SS	\$1,721	\$1,708	\$1,708	\$1,468	\$1,761	0.06
100-22-52200-510	General Fund Fire Department	Insurance Premiums	\$9,820	\$11,820	\$10,000	\$7,042	\$8,700	0.05
100-22-52200-650	General Fund Fire Department	WRF 600	\$1,625	\$1,662	\$1,662	\$84	\$0	0.00
100-22-52200-651	General Fund Fire Department	Fire Dept Service Awards	\$6,000	\$8,000	\$8,000	\$2,422	\$9,000	-0.22
100-22-52200-700	General Fund Fire Department	WRF 700	\$0	\$0	\$0	\$0	\$0	0.00
100-22-52200-818	General Fund Fire Department	Hazmat Equipment/Mtr Exp	\$0	\$0	\$0	\$0	\$0	0.00
100-22-52200-819	General Fund Fire Department	Grant Match	\$6,000	\$6,000	\$6,000	\$3,812	\$6,000	0.00
FIRE DEPARTMENT	TOTAL					\$237,817	\$193,676	\$233,989
							0.05	\$245,486
REVENUES								
100-22-43212-000	10-43-21200 General Fund	Federal-Fire Grants	\$0	\$0	\$0	\$0	\$0	0.00
100-22-43420-000	10-43-42001 General Fund	Fire Insurance from State	\$13,700	\$13,700	\$13,700	\$18,731	\$13,700	0.46
100-22-43529-000	10-43-52903 General Fund	State DNR Fire Grant	\$0	\$0	\$0	\$0	\$0	0.00
100-22-46220-000	10-46-22002 General Fund	Fire Fees	\$1,500	\$1,500	\$1,500	\$16,082	\$1,500	2.33
100-22-47323-000	10-47-32300 General Fund	Fire Protections Services	\$90,000	\$90,000	\$90,000	\$93,889	\$90,000	-0.22
100-22-47323-010	10-47-32301 General Fund	Fire Ins Tax from Towns	\$11,000	\$10,000	\$10,000	\$19,597	\$10,000	1.00
100-22-48500-000	10-48-50002 General Fund	Donations to Fire Dept	\$3,000	\$0	\$0	\$0	\$0	0.00
REVENUES	TOTAL					\$115,200	\$148,298	\$115,200
							0.02	\$117,000
100-00-48302-000	10-48-30200 General Fund	Property Sales-Fire&Ambula	\$0	\$0	\$0	\$0	\$0	\$0

Emergency Government

EXPENDITURES

	Description	2025 Actual	2026	proposed inc/dec	2027
EMERGENCY MANAGEMENT					
100-29-52900-110	Salaries	\$16,856	\$0	0	\$0
100-29-52900-130	Health & Life Insurance	\$3,788	\$7,119	-1.00	\$0
100-29-52900-133	Other Employee Benefits	\$0	\$0	0.00	\$0
100-29-52900-220	Utilities	\$336	\$300	0.00	\$300
100-29-52900-291	Radar Control	\$2,100	\$6,600	-0.62	\$2,500
100-29-52900-292	Terrorism	\$0	\$0	0.00	\$0
100-29-52900-293	FEMA Related Costs	\$0	\$0	0.00	\$0
100-29-52900-310	Office Supplies	\$0	\$70	0.00	\$70
100-29-52900-330	Conferences and Training	\$0	\$250	0.00	\$250
100-29-52900-340	Operating Supplies	\$46	\$100	0.00	\$100
100-29-52900-345	Property Services - Vehicles	\$740	\$1,430	0.00	\$1,430
100-29-52900-380	Equipment & Structures	\$0	\$2,250	0.00	\$2,250
100-29-52900-501	SOCIAL SECURITY	\$589	\$0	0.00	\$0
100-29-52900-502	MEDICARE SS	\$138	\$0	0.00	\$0
100-29-52900-510	Insurance Premiums	\$2,958	\$3,654	0.05	\$3,844
100-29-52900-650	WRF 600	\$685	\$0	0.00	\$0
100-29-52900-700	WRF 700	\$0	\$0	0.00	\$0
EMERGENCY MANAGEMENT		\$28,235	\$21,773	-0.51	\$10,744
REVENUES					
100-29-43790-000	Command Trk Exp Reimb	\$4,000	\$4,000	0.00	\$4,000
100-29-48501-000	Donations to Radar	\$0	\$4,000	-1.00	\$0
100-29-48500-000	Donations to Emerg Manage	\$0	\$0	0.00	\$0
100-00-47326-000	Health Ins Reimb GL Cnty	\$0	\$7,738	-1.00	\$0
REVENUES		\$4,000	\$15,738	-0.75	\$4,000

Police

EXPENDITURES

Budgeted

	Division	Description	2023	2024	2025	2025 Actual	proposed		2027
							2026 inc/dec		
POLICE DEPARTMENT									
100-20-52100-110	General Func Police Department	Salaries	\$784,640	\$861,369	\$883,893	\$914,601	\$927,602	0.04	\$967,918
100-20-52100-111	General Func Police Department	Part-time Salaries	\$0	\$0	\$0	\$0	\$0	0.00	\$0
100-20-52100-112	General Func Police Department	Overtime	\$58,000	\$65,000	\$70,000	\$27,292	\$78,135	0.05	\$82,369
100-20-52100-113	General Func Police Department	Firearms Training Officers	\$2,060	\$2,060	\$2,060	\$1,563	\$2,146	0.03	\$2,200
100-20-52100-114	General Func Police Department	Emergency Response Team T	\$2,500	\$2,500	\$2,500	\$1,364	\$2,500	0.00	\$2,500
100-20-52100-116	General Func Police Department	VC/DAT/EVOC Training	\$5,000	\$5,000	\$5,000	\$4,286	\$5,000	0.00	\$5,000
100-20-52100-117	General Func Police Department	Holiday Benefits	\$30,000	\$30,900	\$32,000	\$33,625	\$36,000	0.03	\$37,100
100-20-52100-119	General Func Police Department	Crossing Guard Wages	\$7,210	\$7,210	\$7,210	\$2,756	\$3,567	-0.16	\$3,000
100-20-52100-130	General Func Police Department	Health & Life Insurance	\$126,074	\$140,191	\$210,563	\$192,663	\$161,804	0.31	\$211,381
100-20-52100-133	General Func Police Department	Other Employee Benefits	\$8,499	\$8,983	\$11,600	\$0	\$12,750	0.18	\$15,000
100-20-52100-160	General Func Police Department	Public Relations	\$0	\$1,000	\$1,000	\$27	\$0	0.00	\$0
100-20-52100-170	General Func Police Department	Retiree Payout & Insurance	\$0	\$0	\$0	\$0	\$0	0.00	\$0
100-20-52100-184	General Func Police Department	Blood Draws	\$3,500	\$2,500	\$2,500	\$1,700	\$2,500	0.00	\$2,500
100-20-52100-190	General Func Police Department	Personnel Services	\$4,000	\$5,000	\$5,000	\$2,488	\$5,000	-0.50	\$2,500
100-20-52100-210	General Func Police Department	Professional Services	\$1,000	\$2,000	\$2,000	\$2,082	\$2,000	-0.25	\$1,500
100-20-52100-221	General Func Police Department	Phone/Data	\$1,920	\$2,500	\$5,000	\$1,892	\$5,000	-0.60	\$2,000
100-20-52100-290	General Func Police Department	Other Contractual Services	\$3,375	\$3,500	\$3,500	\$4,669	\$3,500	-0.14	\$3,000
100-20-52100-310	General Func Police Department	Office Supplies	\$3,000	\$3,000	\$3,000	\$3,520	\$3,000	0.00	\$3,000
100-20-52100-321	General Func Police Department	Dues	\$1,000	\$1,000	\$1,000	\$300	\$1,000	-0.70	\$300
100-20-52100-329	General Func Police Department	Training - DOJ Reimbursable	\$0	\$0	\$0	\$0	\$0	0.00	\$0
100-20-52100-330	General Func Police Department	Conferences and Training	\$6,920	\$6,000	\$6,000	\$6,590	\$6,000	0.00	\$6,000
100-20-52100-340	General Func Police Department	Operating Supplies	\$4,100	\$4,300	\$4,300	\$3,061	\$4,300	0.00	\$4,300
100-20-52100-344	General Func Police Department	Gas, Oil & Other Supplies	\$20,600	\$21,000	\$21,000	\$22,353	\$21,000	0.14	\$24,000
100-20-52100-345	General Func Police Department	Property Services - Vehicles	\$9,000	\$10,000	\$10,000	\$10,131	\$10,000	0.00	\$10,000
100-20-52100-360	General Func Police Department	Other Repairs & Maintenance	\$1,000	\$1,000	\$1,000	\$89	\$1,000	-0.50	\$500
100-20-52100-380	General Func Police Department	Equipment & Structures	\$8,000	\$8,000	\$8,000	\$7,007	\$8,000	0.00	\$8,000
100-20-52100-401	General Func Police Department	Computer Maintenance Agree	\$14,000	\$25,000	\$25,000	\$9,251	\$25,000	0.00	\$25,000
100-20-52100-501	General Func Police Department	SOCIAL SECURITY	\$57,117	\$59,714	\$61,639	\$57,712	\$65,407	0.04	\$68,206
100-20-52100-502	General Func Police Department	MEDICARE SS	\$13,358	\$13,965	\$14,416	\$13,497	\$15,296	0.04	\$15,951
100-20-52100-510	General Func Police Department	Insurance Premiums	\$35,234	\$41,758	\$37,000	\$26,055	\$32,190	0.05	\$33,864
100-20-52100-650	General Func Police Department	WRF 600	\$3,074	\$3,416	\$3,600	\$8,713	\$3,780	0.04	\$3,920
100-20-52100-700	General Func Police Department	WRF 700	\$113,043	\$129,682	\$143,485	\$102,508	\$146,835	0.03	\$151,540
POLICE DEPARTMENT	TOTAL		\$1,327,224	\$1,467,548	\$1,583,266	\$1,461,796	\$1,590,312	0.06	\$1,692,549
POLICE UNIFORM ALLOWANCE									
100-20-52110-195	General Func Police Uniform Allowance	Clothing Allowance	\$6,100	\$6,100	\$6,100	\$5,628	\$6,100	0.00	\$6,100
100-20-52110-501	General Func Police Uniform Allowance	SOCIAL SECURITY	\$250	\$250	\$250	\$225	\$378	0.00	\$378
100-20-52110-502	General Func Police Uniform Allowance	MEDICARE SS	\$55	\$55	\$55	\$53	\$89	0.00	\$89
POLICE UNIFORM ALLOWANCE	TOTAL				\$6,405	\$5,906	\$6,567	0.00	\$6,567
TOTAL Expenditures					\$1,589,671	\$1,467,702	\$1,596,879	0.06	\$1,699,116

REVENUES

100-00-44900-000	10-44-90300	General Fund	Parking Permits	\$1,500	\$1,000	\$0	\$0	\$0	0.00	\$0
100-00-48301-000	10-48-30100	General Fund	Property Sales-Law Enforcem	\$0	\$0	\$0	\$0	\$0	0.00	\$0
100-20-43211-000	10-43-21100	General Fund	DOJ Reimb for Police Training	\$1,920	\$1,920	\$1,920	\$0	\$1,920	0.56	\$3,000
100-20-43211-010	10-43-21102	General Fund	DOJ Reimb/Police Vests	\$1,200	\$1,200	\$1,200	\$0	\$1,200	0.38	\$1,650
100-20-45100-000	10-45-10001	General Fund	Circuit Court Fines & Forfeit	\$2,500	\$2,500	\$2,500	\$490	\$2,500	0.00	\$2,500
100-20-45110-000	10-45-10002	General Fund	Parking Violations	\$10,000	\$10,000	\$10,000	\$6,128	\$8,000	0.00	\$8,000
100-20-45130-000	10-45-10008	General Fund	Municipal Court Fines & Forf	\$55,000	\$50,000	\$50,000	\$61,481	\$50,000	0.24	\$62,000
100-20-46115-000	10-46-12100	General Fund	Alarm Connection Fees	\$0	\$0	\$0	\$0	\$0	0.00	\$0
100-20-46116-000	10-46-12000	General Fund	False Alarm Fees	\$1,600	\$1,000	\$1,000	\$825	\$1,000	-0.10	\$900
100-20-46210-000	10-46-21001	General Fund	Police Dept Fingerprinting	\$200	\$200	\$200	\$90	\$200	-0.50	\$100
100-20-46211-000	10-46-21002	General Fund	Police Warrant Processing Fe	\$200	\$0	\$0	-\$6	\$0	0.00	\$0
100-20-46212-000	10-46-21004	General Fund	Police Dept Paper Services	\$500	\$500	\$500	\$93	\$300	-0.67	\$100
100-20-46213-000	10-46-21005	General Fund	Police Dept Witness Fees	\$50	\$50	\$0	\$6	\$0	0.00	\$0
100-20-46214-000	10-46-21006	General Fund	Police Photocopies	\$700	\$700	\$700	\$810	\$700	0.07	\$750
100-20-46215-000	10-46-21101		Resitution Payments			\$2,000	\$1,653	\$2,000	-0.20	\$1,600
100-20-46290-000	10-46-29000	General Fund	School Patrol Services	\$3,700	\$2,000	\$2,000	\$0	\$2,000	-1.00	\$0
100-20-47321-000	10-47-32100	General Fund	Student Resource Officer SRC	\$60,000	\$60,000	\$60,000	\$50,318	\$60,000	0.00	\$60,000
100-20-48500-000	10-48-50001	General Fund	Donations to Police Dept	\$0	\$0	\$0	\$750	\$0	0.00	\$0
REVENUES	TOTAL					\$132,020	\$122,639	\$129,820	0.08	\$140,600

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

EXPENDITURES					budgeted		actual	proposed			
	Division		Description	2023	2024	2025	2025	inc/dec	2026	2027	
LIBRARY											
100-50-55110-110	General Fund Library		Salaries			\$230,196	\$233,176		\$254,808	0.03	\$261,749
100-50-55110-130	General Fund Library		Health & Life Insurance			\$23,485	\$15,493		\$16,923	1.32	\$39,292
100-50-55110-133	General Fund Library		Other Employee Benefits			\$2,175	\$750		\$1,500	1.50	\$3,750
100-50-55110-160	General Fund Library		Public Relations			\$1,000	\$686		\$750	0.00	\$750
100-50-55110-210	General Fund Library		Professional Services			\$29,619	\$29,620		\$29,620	0.01	\$29,900
100-50-55110-220	General Fund Library		Utilities			\$20,000	\$20,343		\$20,000	0.05	\$21,000
100-50-55110-221	General Fund Library		Phone/Data			\$1,600	\$959		\$1,600	1.13	\$3,400
100-50-55110-240	General Fund Library		Repairs & Maintenance			\$6,000	\$6,416		\$5,000	0.00	\$5,000
100-50-55110-290	General Fund Library		Other Contractual Services			\$25,000	\$25,867		\$20,000	0.00	\$20,000
100-50-55110-310	General Fund Library		Office Supplies			\$6,200	\$5,803		\$5,200	0.00	\$5,200
100-50-55110-320	General Fund Library		Publication Fees				\$300	\$0	\$300	0.00	\$300
100-50-55110-321	General Fund Library		Dues			\$700	\$555		\$700	0.00	\$700
100-50-55110-330	General Fund Library		Conferences and Training			\$1,500	\$1,377		\$1,500	0.00	\$1,500
100-50-55110-340	General Fund Library		Operating Supplies			\$43,000	\$47,086		\$43,000	0.00	\$43,000
100-50-55110-380	General Fund Library		Equipment & Structures			\$0	\$0		\$0	0.00	\$0
100-50-55110-501	General Fund Library		SOCIAL SECURITY			\$14,768	\$14,650		\$15,798	0.03	\$16,228
100-50-55110-502	General Fund Library		MEDICARE SS			\$3,454	\$3,426		\$3,695	0.03	\$3,795
100-50-55110-510	General Fund Library		Insurance Premiums			\$11,000	\$7,746		\$9,570	0.05	\$10,068
100-50-55110-650	General Fund Library		WRF 600			\$12,181	\$9,434		\$13,699	0.03	\$14,176
LIBRARY	TOTAL					\$432,178	\$423,386		\$443,663	0.08	\$479,808
REVENUES											
100-50-43790-000	10-43-79006	General Fund	Library Aid from Counties	\$120,022	\$113,981	\$122,474	\$122,474		\$120,898	0.00	\$121,331
100-50-46710-000	10-46-71000	General Fund	Library Fines	\$5,000	\$3,500	\$3,000	\$3,020		\$3,000	-0.17	\$2,500
100-50-48210-000	10-48-22501	General Fund	Library Rent	\$6,700	\$7,000	\$7,000	\$7,000		\$7,000	0.00	\$7,000
REVENUES	TOTAL					\$132,474	\$132,494		\$130,898	0.00	\$130,831

City Administrator/City Clerk/Elections

EXPENDITURES	proposed			
			inc/dec	
	Division	Description	2026	2027
ADMINISTRATOR				
100-10-51415-110	General Fund City Administrator	Salaries	\$113,800	-0.07 \$106,070
100-10-51415-130	General Fund City Administrator	Health & Life Insurance	\$21,618	0.12 \$24,232
100-10-51415-133	General Fund City Administrator	Other Employee Benefits	\$1,500	0.00 \$1,500
100-10-51415-210		Professional Services	\$0	0.00 \$0
100-10-51415-320	General Fund City Administrator	Publication Fees	\$0	0.00 \$0
100-10-51415-321	General Fund City Administrator	Dues	\$500	0.00 \$500
100-10-51415-330	General Fund City Administrator	Conferences and Training	\$1,500	0.00 \$1,500
100-10-51415-340	General Fund City Administrator	Operating Supplies	\$1,000	0.00 \$1,000
100-10-51415-501	General Fund City Administrator	SOCIAL SECURITY	\$7,056	-0.07 \$6,576
100-10-51415-502	General Fund City Administrator	MEDICARE SS	\$1,650	-0.07 \$1,538
100-10-51415-510	General Fund City Administrator	Insurance Premiums	\$3,045	0.05 \$3,205
100-10-51415-650	General Fund City Administrator	WRF 600	\$8,194	-0.06 \$7,690
ADMINISTRATOR	TOTAL		\$159,863	-0.04 \$153,811
CITY CLERK				
100-12-51420-110	General Fund City Clerk	Salaries	\$100,832	0.08 \$109,220
100-12-51420-112	General Fund City Clerk	Overtime	\$5,735	0.03 \$5,907
100-12-51420-130	General Fund City Clerk	Health & Life Insurance	\$33,028	0.15 \$38,084
100-12-51420-133	General Fund City Clerk	Other Employee Benefits	\$3,000	0.00 \$3,000
100-12-51420-210	General Fund City Clerk	Professional Services	\$4,000	0.00 \$4,000
100-12-51420-240	General Fund City Clerk	Repairs & Maintenance	\$0	0.00 \$0
100-12-51420-320	General Fund City Clerk	Publication Fees	\$12,500	0.00 \$12,500
100-12-51420-321	General Fund City Clerk	Dues	\$450	0.00 \$450
100-12-51420-330	General Fund City Clerk	Conferences and Training	\$1,400	0.00 \$1,400
100-12-51420-340	General Fund City Clerk	Operating Supplies	\$2,000	0.00 \$2,000
100-12-51420-401	General Fund City Clerk	Computer Maintenance Agree	\$10,000	0.50 \$15,000
100-12-51420-501	General Fund City Clerk	SOCIAL SECURITY	\$6,607	0.08 \$7,138
100-12-51420-502	General Fund City Clerk	MEDICARE SS	\$1,545	0.08 \$1,669
100-12-51420-510	General Fund City Clerk	Insurance Premiums	\$4,350	0.05 \$4,575
100-12-51420-650	General Fund City Clerk	WRF 600	\$7,673	0.09 \$8,347
CITY CLERK	TOTAL		\$193,120	0.10 \$213,290

ELECTIONS

100-12-51440-120	General Fund Elections	Wages	\$11,788	-0.34	\$7,805
100-12-51440-240	General Fund Elections	Repairs & Maintenance	\$2,000	-0.70	\$600
100-12-51440-320	General Fund Elections	Publication Fees	\$2,000	-0.50	\$1,000
100-12-51440-340	General Fund Elections	Operating Supplies	\$6,000	-0.83	\$1,000
100-12-51440-342	General Fund Elections	POSTAGE	\$1,000	2.00	\$3,000

ELECTIONS

TOTAL			\$22,788	-0.41	\$13,405
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TOTAL Expenditures

\$375,771	0.01	\$380,506
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100-12-44100-000	10-44-11001	General Fund	Liquor & Malt Beverage License	\$9,000	-0.06	\$8,500
100-12-44110-000	10-44-11002	General Fund	Operators License - Bartender	\$1,000	2.40	\$3,400
100-12-44113-000	10-44-11005	General Fund	Amusement Device License	\$900	0.11	\$1,000
100-12-44120-000	10-44-11006	General Fund	Cigarette License	\$250	-0.20	\$200
100-12-44130-000	10-44-11010	General Fund	Cable TV Franchise Fee	\$24,000	0.00	\$24,000
100-12-44200-000	10-44-20001	General Fund	Non-Business Licenses	\$500	-1.00	\$0
			Other Accounts Due County	\$0	0.00	\$0
100-00-45120-000	10-45-10005	General Fund	Dog License Late Charge	\$250	0.00	\$250

TOTAL Revenues

\$35,900	-0.18	\$29,465
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Economic Development

EXPENDITURES

	Division	Description			Budget	2025	proposed	
			2023	2024	2025	Actual	inc/dec	2027
PUBLIC HOUSING								
100-60-56500-110	General Fund Public Housing	Salaries			\$5,302	-\$4,000	\$5,195	-1.00
100-60-56500-112	General Fund Public Housing	Overtime			\$0	\$0	\$0	0.00
100-60-56500-130	General Fund Public Housing	Health & Life Insurance			\$2,857	\$0	\$2,123	-1.00
100-60-56500-133	General Fund Public Housing	Other Employee Benefits			\$0	\$0	\$0	0.00
100-60-56500-501	General Fund Public Housing	SOCIAL SECURITY			\$329	\$0	\$322	-1.00
100-60-56500-502	General Fund Public Housing	MEDICARE SS			\$77	\$0	\$75	-1.00
100-60-56500-510	General Fund Public Housing	Insurance Premiums			\$285	\$285	\$250	0.05
100-60-56500-650	General Fund Public Housing	WRF 600			\$369	\$0	\$374	-1.00
PUBLIC HOUSING	TOTAL				\$9,219	-\$3,715	\$8,339	-0.97
ASSESSMENT								
100-10-51530-110	General Fund Assessment	Salaries	\$2,717	\$2,789	\$2,864	\$2,662	\$2,941	-0.90
100-10-51530-130	General Fund Assessment	Health & Life Insurance	\$366	\$0	\$454	\$359	\$356	-1.00
100-10-51530-133	General Fund Assessment	Other Employee Benefits	\$33	\$0	\$0	\$0	\$0	0.00
100-10-51530-210	General Fund Assessment	Professional Services	\$25,000	\$25,000	\$25,000	\$26,477	\$25,000	0.00
100-10-51530-240	General Fund Assessment	Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	0.00
100-10-51530-320	General Fund Assessment	Publication Fees	\$500	\$600	\$600	\$457	\$500	0.00
100-10-51530-330	General Fund Assessment	Conferences and Training	\$200	\$0	\$0	\$0	\$200	-1.00
100-10-51530-340	General Fund Assessment	Operating Supplies	\$500	\$200	\$200	\$0	\$200	0.00
100-10-51530-501	General Fund Assessment	SOCIAL SECURITY	\$168	\$173	\$178	\$158	\$182	-0.90
100-10-51530-502	General Fund Assessment	MEDICARE SS	\$39	\$40	\$42	\$37	\$43	-0.91
100-10-51530-510	General Fund Assessment	Insurance Premiums	\$1,276	\$2,100	\$2,100	\$0	\$1,827	0.05
100-10-51530-650	General Fund Assessment	WRF 600	\$157	\$172	\$178	\$178	\$190	-1.00
ASSESSMENT	TOTAL				\$31,616	\$30,328	\$31,439	-0.11
URBAN DEVELOPMENT								
100-60-56600-836	General Fund Urban Development Raze & R Raze Orders				\$0	\$0	\$0	0.00
URBAN DEVELOPMENT	TOTAL				\$0	\$0	\$0	0.00
ECONOMIC DEVELOPMENT								
100-60-56700-110	General Fund Economic Development	Salaries			\$38,467	\$43,926	\$39,608	-1.00
100-60-56700-130	General Fund Economic Development	Health & Life Insurance			\$7,005	\$5,386	\$5,534	-1.00
100-60-56700-133	General Fund Economic Development	Other Employee Benefits			\$725	\$0	\$750	-1.00
100-60-56700-210	General Fund Economic Development	Professional Services			\$3,000	\$106,303	\$3,300	0.00
100-60-56700-290	General Fund Economic Development	Other Contractual Services			\$1,000	\$0	\$0	0.00
100-60-56700-310	General Fund Economic Development	Office Supplies			\$500	\$165	\$500	-0.50
100-60-56700-321	General Fund Economic Development	Dues			\$1,000	\$925	\$100	0.00
100-60-56700-322	General Fund Economic Development	Community Mktg/Promotion			\$2,500	\$1,000	\$1,000	0.00
100-60-56700-330	General Fund Economic Development	Conferences and Training			\$1,500	\$1,041	\$1,000	0.00
100-60-56700-351	General Fund Economic Development	Room Tax Expense			\$6,000	\$13,800	\$6,000	0.00

100-60-56700-355	General Fund Economic Development	Grants to Businesses	\$0	\$0	\$0	0.00	\$0
100-60-56700-501	General Fund Economic Development	SOCIAL SECURITY	\$2,385	\$2,373	\$2,456	-1.00	\$0
100-60-56700-502	General Fund Economic Development	MEDICARE SS	\$558	\$555	\$574	-1.00	\$0
100-60-56700-510	General Fund Economic Development	Insurance Premiums	\$2,250	\$2,979	\$1,960	0.05	\$2,060
100-60-56700-650	General Fund Economic Development	WRF 600	\$2,673	\$2,672	\$2,852	-1.00	\$0
100-60-56700-838	General Fund Economic Development	Housing Rebate Incentive	\$5,000	\$5,000	\$0	0.00	\$0
ECONOMIC DEVELOPMENT	TOTAL		\$74,563	\$186,124	\$65,634	-0.79	\$13,710
LAND USE PLANNING							
100-60-56300-210	General Fund Land Use Planning	Professional Services	\$30,000	\$21,400	\$0	0.00	\$0
100-60-56300-330	General Fund Land Use Planning	Conferences and Training	\$500	\$0	\$0	0.00	\$0
100-60-56300-340	General Fund Land Use Planning	Operating Supplies	\$1,000	\$0	\$700	0.00	\$700
100-60-56300-390	General Fund Land Use Planning	Miscellaneous	\$0	\$0	\$0	0.00	\$0
LAND USE PLANNING	TOTAL		\$31,500	\$21,400	\$700	0.00	\$700
ZONING							
100-60-56400-110	General Fund Zoning	Salaries	\$10,258	\$10,647	\$10,562	-1.00	\$0
100-60-56400-130	General Fund Zoning	Health & Life Insurance	\$1,816	\$2,249	\$1,424	-1.00	\$0
100-60-56400-133	General Fund Zoning	Other Employee Benefits	\$0	\$0	\$0	0.00	\$0
100-60-56400-320	General Fund Zoning	Publication Fees	\$3,000	\$0	\$2,000	1.00	\$4,000
100-60-56400-501	General Fund Zoning	SOCIAL SECURITY	\$636	\$746	\$655	-1.00	\$0
100-60-56400-502	General Fund Zoning	MEDICARE SS	\$149	\$148	\$153	-1.00	\$0
100-60-56400-650	General Fund Zoning	WRF 600	\$713	\$713	\$760	-1.00	\$0
ZONING	TOTAL		\$16,572	\$14,502	\$15,554	-0.74	\$4,000
TOTAL Expenditures			\$163,470	\$248,638	\$121,666	-0.62	\$46,615
REVENUES							
100-00-41210-000	10-41-21000 General Fund	Room Tax	\$6,000	\$10,000	\$11,500	\$12,087	\$10,000
100-00-43691-000	10-43-69001 General Fund	Payback from WDF	\$4,392	\$4,392	\$8,934	\$0	\$0
100-00-44300-000	10-44-30002 General Fund	Building Insp Issued Permits	\$35,000	\$30,000	\$30,000	\$73,044	\$70,000
100-60-44400-000	10-46-40000 General Fund	Zoning Permits/Fees	\$2,000	\$2,000	\$2,000	\$0	\$1,000
100-60-46840-000	10-46-84000 General Fund	Raze Order Reimbursements	\$0	\$0	\$0	\$0	\$0
REVENUES	TOTAL		\$52,434	\$85,131	\$39,000		\$81,000
100-00-43271-000	10-43-27100 General Fund	Federal Housing/Econ Dev C	\$0	\$0	\$0	\$0	\$0
100-12-44111-000	10-44-11003 General Fund	Business or Occupation Licer	\$0	\$0	\$0	\$0	\$0
100-00-44310-000	10-44-30003 General Fund	Misc Inspection Permits	\$0	\$0	\$0	\$0	\$0
TOTAL Revenues			\$52,434	\$85,131	\$39,000		\$81,000

BCDC

EXPENDITURES

	Division	Description	Actual 2025	2026	proposed inc/dec	2027
BERLIN COMMUNITY DEVELOPMENT CORPORATION						
100-60-56710-110	General Fund BCDC	Salaries	\$24,370	\$25,002	0.03	\$25,752
100-60-56710-390	General Fund BCDC	Miscellaneous	-\$415	\$1,000	0.00	\$1,000
100-60-56710-501	General Fund BCDC	SOCIAL SECURITY	\$1,504	\$1,550	0.03	\$1,597
100-60-56710-502	General Fund BCDC	MEDICARE SS	\$352	\$363	0.03	\$373
BERLIN COMMUNITY DEVELOPMENT CORP TOTAL			\$25,811	\$27,915	0.03	\$28,722

REVENUES

100-00-48900-030	10-48-90003 General Fund	BCDC Position Reimburse	\$27,282	\$26,131	0.06	\$27,722
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Council, Commission & Committees/Mayor

EXPENDITURES			proposed		
	Division	Description	2026	inc/dec	2027
COUNCIL COMMISSIONS & COMMITTEES					
100-10-51100-110	General Fund Council, Commissions, and Committees	Salaries	\$18,000	0.00	\$18,000
100-10-51100-321	General Fund Council, Commissions, and Committees	Dues	\$1,905	0.00	\$1,905
100-10-51100-330	General Fund Council, Commissions, and Committees	Conferences and Training	\$250	0.00	\$250
100-10-51100-340	General Fund Council, Commissions, and Committees	Operating Supplies	\$200	0.00	\$200
100-10-51100-390	General Fund Council, Commissions, and Committees	Miscellaneous	\$1,000	0.00	\$1,000
100-10-51100-501	General Fund Council, Commissions, and Committees	SOCIAL SECURITY	\$1,116	0.00	\$1,116
100-10-51100-502	General Fund Council, Commissions, and Committees	MEDICARE SS	\$261	0.00	\$261
100-10-51100-510	General Fund Council, Commissions, and Committees	Insurance Premiums	\$566	0.05	\$595
100-10-51100-650	General Fund Council, Commissions, and Committees	WRF 600	\$0	0.00	\$0
100-10-51100-790	General Fund Council, Commissions, and Committees	Grants & Contributions	\$0	0.00	\$0
COUNCIL COMMISSIONS & COMMITTEES	TOTAL		\$ 23,298	0.00	\$ 23,327
MAYOR					
100-10-51410-110	General Fund Mayor	Salaries	\$6,000	0.00	\$6,000
100-10-51410-160	General Fund Mayor	Public Relations	\$100	0.00	\$100
100-10-51410-330	General Fund Mayor	Conferences and Training	\$0	0.00	\$0
100-10-51410-340	General Fund Mayor	Operating Supplies	\$50	0.00	\$50
100-10-51410-501	General Fund Mayor	SOCIAL SECURITY	\$372	0.00	\$372
100-10-51410-502	General Fund Mayor	MEDICARE SS	\$87	0.00	\$87
100-10-51410-510	General Fund Mayor	Insurance Premiums	\$305	0.05	\$320
MAYOR	TOTAL		\$ 6,914	0.00	\$ 6,929
TOTAL Expenditures			\$30,212	0.00	\$30,256

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	Division	Description	Actual	proposed		
			2025	2026	inc/dec	2027
EMPLOYEE BENEFITS						
100-00-51400-139	General Func Employee Benefits	Imputed Life Insurance	\$0	\$0	0.00	\$0
100-00-51400-142	General Func Employee Benefits	Employee Assistance	\$1,985	\$1,500	0.27	\$1,900
100-00-51400-170	General Func Employee Benefits	Retiree Payout & Insurance	\$23,732	\$30,000	0.17	\$35,000
100-00-51400-210	General Func Employee Benefits	Professional Services	\$0	\$0	0.00	\$0
EMPLOYEE BENEFITS	TOTAL		\$25,717	\$31,500	0.17	\$36,900
CENTRAL DUPLICATING						
100-12-51450-210	General Func Central Duplicating	Professional Services	\$5,249	\$500	3.00	\$2,000
100-12-51450-221	General Func Central Duplicating	Phone/Data	\$14,724	\$16,000	0.00	\$16,000
100-12-51450-340	General Func Central Duplicating	Operating Supplies	\$6,737	\$7,000	0.00	\$7,000
100-12-51450-342	General Func Central Duplicating	POSTAGE	-\$341	\$6,000	0.00	\$6,000
100-12-51450-400	General Func Central Duplicating	Computer Software & Hardware	\$36,228	\$8,500	0.76	\$15,000
100-12-51450-401	General Func Central Duplicating	Computer Maintenance Agreement	\$13,960	\$13,500	0.48	\$20,000
100-12-51450-860	General Func Central Duplicating	Capital Equipment	\$0	\$10,000	-1.00	\$0
CENTRAL DUPLICATING	TOTAL		\$76,556	\$61,500	0.07	\$66,000
ILLEGAL TAXES & FUNDS						
100-10-51910-390	General Func Illegal Taxes & Refunds	Miscellaneous	\$0	\$0	0.00	\$0
ILLEGAL TAXES & FUNDS	TOTAL		\$0	\$0	0.00	\$0
CONTINGENCY						
100-00-59900-390	General Func Contingency Fund	Miscellaneous	\$15,279	\$50,000	0.00	\$50,000
CONTINGENCY	TOTAL		\$15,279	\$50,000	0.00	\$50,000
HYDRANT RENTAL						
100-10-52232-220	General Func Hydrant Rental	Utilities	\$93,345	\$0	0.00	\$0
HYDRANT RENTAL	TOTAL		\$93,345	\$0	0.00	\$0
TAXI						
100-10-53520-390	General Func Taxi	Miscellaneous	\$305,001	\$276,000	0.05	\$289,087
TAXI	TOTAL		\$305,001	\$276,000	0.05	\$289,087

HISTORICAL SOCIETY MUSEUM								
100-10-55120-790	General Func	Historical Society Museum	Grants & Contributions	\$0	\$2,000	0.00	\$2,000	
HISTORICAL SOCIETY MUSEUM	TOTAL			\$0	\$2,000	0.00	\$2,000	
FIREWORKS								
100-10-55310-390	General Func	Fireworks	Miscellaneous	\$10,000	\$10,250	0.00	\$10,250	
FIREWORKS	TOTAL			\$10,000	\$10,250	0.00	\$10,250	
MEDIA OUTREACH/CABLE TV								
100-54-55320-210	General Func	Media Outreach Program	Professional Services	\$0	\$0	0.00	\$0	
MEDIA OUTREACH/CABLE TV	TOTAL			\$0	\$0	0.00	\$0	
DEBT SERVICE								
100-00-58290-390	General Func	Interest Expense	Miscellaneous	\$0	\$0	0.00	\$0	
DEBT SERVICE	TOTAL			\$0	\$0	0.00	\$0	
TRANSFER TO OTHER FUNDS								
100-00-59240-395	General Func	Transfer to Other Funds	Transfer to Fund 15	\$0	\$0	INC	\$40,000	0
100-00-59200-396	General Func	Transfer to Other Funds	Transfer to TID	\$0	\$0	0.00	\$0	0
100-00-59230-600	General Func	Transfer to Other Funds	Principle	\$0	\$871,507	0.31	\$1,141,025	0
TRANSFER TO OTHER FUNDS	TOTAL			\$0	\$871,507	0.36	\$1,181,025	1141025
TOTAL Expenditures				\$525,898	\$1,302,757	0.26	\$1,635,262	
REVENUES								
100-00-41110-000	10-41-11000	General Fund	General Property Taxes	\$2,433,989		#DIV/0!		
100-00-41111-000	10-41-11100	General Fund	Omitted Property Taxes	\$0	\$0	0.00	\$0	
100-00-41140-000	10-41-14000	General Fund	Mobile Home Parking Permit Fee	\$12,087	\$0	0.00	\$0	
100-00-41320-000	10-41-32200	General Fund	In Lieu of Taxes Pmnts	\$410	\$0	0.00	\$0	
100-00-41800-000	10-41-80000	General Fund	Interest on Taxes	\$0	\$0	0.00	\$0	
100-00-41900-000	10-41-90004	General Fund	Other Taxes-Refund/Chgbaks	\$0	\$0	0.00	\$0	
100-00-42100-000	10-42-10000	General Fund	SA-Water Mains & Laterals	\$0	\$0	0.00	\$0	
100-00-42200-000	10-42-20000	General Fund	SA-Sanitary Sewers & Laterals	\$0	\$0	0.00	\$0	
100-00-43227-000	10-43-22700	General Fund	Federal Taxi Grant	\$18,071	\$80,000	0.50	\$120,000	
100-00-43300-000	10-43-30001	General Fund	Other Federal Grants	\$0	\$0	0.00	\$0	
100-00-43410-000	10-43-41000	General Fund	Shared Revenue from State	\$1,109,516	\$2,183,763	0.02	\$2,229,621	
100-00-43411-000	10-43-41001	General Fund	Shared Revenue: Utility Aid	\$40,802	\$39,170	0.03	\$40,391	
100-00-43412-000	10-43-41010	General Fund	Shared Revenue: Personal Property	\$42,697	\$42,697	-0.13	\$37,261	
100-00-43413-000	10-43-41500	General Fund	Shared Revenue: Exp Restraint Rev	\$19,175	\$34,512	0.00	\$34,587	
100-00-43415-000	10-43-43000	General Fund	Shared Revenue: Exempt Comp. Aid	\$16,585	\$14,671	0.13	\$16,584	
100-00-43537-000	10-43-53700	General Fund	State Taxi Grant	\$101,317	\$15,000	1.00	\$30,000	

100-00-43610-000	10-43-61000 General Fund	State Aid for Municipal Serv	-\$630	\$1,700	0.00	\$1,700
100-00-43620-000	10-43-62000 General Fund	DNR Aid in Lieu of Taxes	\$0	\$410	0.00	\$410
100-00-43690-000	10-43-69000 General Fund	Other State Aid	\$0	\$0	0.00	\$0
100-00-43414-000	10-43-69005 General Fund	Shared Revenue: Video Serv. Prov F	\$13,644	\$13,644	0.00	\$13,644
100-00-43790-000	10-43-79005 General Fund	Other Local Government Grants	\$500	\$0	0.00	\$0
100-00-46100-000	10-46-10006 General Fund	General Government	\$2,843	\$4,000	-0.25	\$3,000
100-12-46110-000	10-46-11008 General Fund	License Publication Fees	\$47	\$0	0.00	\$0
100-00-47401-000	10-47-40001 General Fund	Charge to Util - Admin Service	\$85,163	\$0	0.00	\$120,000
100-00-47402-000	10-47-40002 General Fund	Charg to Util - Rent	\$0	\$9,000	0.11	\$10,000
100-00-47403-000	10-47-40003 General Fund	Copying Charges to Depts	\$0	\$0	0.00	\$0
100-00-48110-000	10-48-11007 General Fund	Interest on Temp Investments	\$95,112	\$45,000	1.22	\$100,000
100-00-48111-000	10-48-11013 General Fund	Interest on Advances	\$0	\$0	0.00	\$0
100-00-48130-000	10-48-13001 General Fund	Interest on Special Assessment	\$0	\$0	0.00	\$0
100-00-48131-000	10-48-13002 General Fund	Interest on Special Charges	\$0	\$0	0.00	\$0
100-00-48200-000	10-48-22500 General Fund	Land Rent	\$11,082	\$6,000	0.00	\$6,000
100-00-48309-000	10-48-30910 General Fund	Property Sales/LoanRepayment	\$0	\$0	0.00	\$0
100-00-48440-000	10-48-44010 General Fund	Insurance Recovery Oth Eq/Prop	\$0	\$0	0.00	\$0
100-00-48500-000	10-48-50013 General Fund	Donation to Fireworks	\$0	\$0	0.00	\$0
100-00-48901-000	10-48-90001 General Fund	Health Ins from Employees	\$0	\$0	0.00	\$0
100-00-48900-000	10-48-90006 General Fund	Other Income	\$2,086,635	\$0	0.00	\$5,000
100-00-49100-000	10-49-10010 General Fund	Proceeds from Borrowing	\$0	\$0	0.00	\$0
100-00-49110-000	10-49-10012 General Fund	Bond Premium	\$0	\$0	0.00	\$0
100-00-49200-000	10-49-20010 General Fund	Transfer from Capital Fund	\$0	\$0	0.00	\$0
100-00-49201-000	10-49-20015 General Fund	Transfer from Internal Service Fund	\$0	\$0	0.00	\$0
100-00-49202-000	10-49-21300 General Fund	Transfer from Utility Fund	\$277,387	\$190,000	0.00	\$190,000
TOTAL Revenues			\$6,366,431	\$2,679,567	0.10	\$2,958,198

City Attorney/Special Legal Council/Independent Auditing/Property & Liability Insurance/Sealer of Weights and Measures/Building Inspection/Animal Pound/GIS Aerial Photos

EXPENDITURES	Division	Description	2023	2024	Budgeted		2025	2026	proposed	2027
									inc/dec	
CITY ATTORNEY										
100-10-51300-110	General Fund City Attorney	Professional Services	\$101,112	\$103,810	\$104,817	\$205,107	\$85,000	-0.12	\$75,000	
CITY ATTORNEY	TOTAL				\$104,817	\$205,107	\$85,000	-0.12	\$75,000	
SPECIAL LEGAL COUNSEL										
100-10-51310-210	General Fund Special Legal Counsel & Muni	Professional Services	\$6,000	\$8,000	\$3,000	\$92,308	\$123,000	-0.39	\$75,000	
SPECIAL LEGAL COUNSEL	TOTAL				\$3,000	\$92,308	\$123,000	-0.39	\$75,000	
INDEPENDENT AUDIT										
100-10-51510-210	General Fund Independent Auditing	Professional Services	\$22,070	\$23,175	\$25,000	\$28,798	\$36,000	0.15	\$41,550	
100-10-51510-211	General Fund Independent Auditing	Additional Audit Charges	\$3,190	\$3,250	\$3,500	\$17,433	\$3,000	2.33	\$10,000	
INDEPENDENT AUDIT	TOTAL				\$28,500	\$46,231	\$39,000	0.32	\$51,550	
PROPERTY & LIABILITY INSURANCE										
100-10-51938-510	General Fund Property & Liability Insurance	Insurance Premiums			\$0	\$133,315	\$0	0.00	\$0	
PROPERTY & LIABILITY INSURANCE	TOTAL				\$0	\$133,315	\$0	0.00	\$0	
SEALER OF WEIGHTS & MEASURES										
100-10-52400-210	General Fund Sealer of Weights & Measures	Professional Services	\$5,842	\$6,000	\$6,900	\$6,900	\$6,900	0.00	\$6,900	
SEALER OF WEIGHTS & MEASURES	TOTAL				\$6,900	\$6,900	\$6,900	0.00	\$6,900	
BUILDING INSPECTION/CODE ENFORCEMENT										
100-10-52420-210	General Fund Building Insp/Code Enforceme	Professional Services	\$25,000	\$22,000	\$22,000	\$66,567	\$30,000	0.50	\$45,000	
BUILDING INSPECTION/CODE ENFORCEMENT	TOTAL				\$22,000	\$66,567	\$30,000	0.50	\$45,000	
ANIMAL POUND FEES										
100-20-45115-000	Animal Pound Fees				\$0	\$0	\$0	0.00	\$0	
					\$0	\$0	\$0	0.00	\$0	
ZONING ADMINISTRATION SERVICES										
	Zoning Administration Contract						\$0	INC/NEW	\$75,000	
							\$0	INC/NEW	\$75,000	
TOTAL Expenditures						\$165,217	\$550,428	\$283,900	0.16	\$328,450
100-00-44320-000	10-44-30004 General Fund	Weights & Measures Permits	\$5,842	\$5,842	\$6,000	\$7,802	\$6,000	0.00	\$6,000	
100-20-45115-000	10-45-10004 General Fund	Animal Pound Fees	\$250	\$0	\$0	\$0	\$0	0.00	\$0	
TOTAL Revenues						\$6,000	\$7,802	\$6,000	0.00	\$6,000

AMBULANCE

not on levy	EXPENDITURES Description	Budgeted 2024	Actual 2024	Assumed 2025 increase to 2024	Actual 2025	2026	2027
						Budgeted PROPOSED	
600-00-52300-110	Salaries	\$803,984	\$1,531,796	1531800	\$1,127,556	1655962	\$1,705,641
600-00-52300-112	Overtime	\$578,278	\$0	0	\$502,288	0	
600-00-52300-120	Wages	\$50,000	\$13,264	15039.49558	\$15,934	15490.68045	\$15,955
600-00-52300-130	Health & Life Insurance	\$235,566	\$203,858	203900	\$182,499	\$178,532	\$205,133
600-00-52300-133	Other Employee Benefits	\$12,438	\$1,250	1300	\$0	\$13,188	\$13,188
600-00-52300-160	Public Relations	\$2,000	\$2,863	2900	\$907	\$2,000	\$1,500
600-00-52300-190	Personnel Services	\$40,000	\$6,002	7705.278211	\$16,961	\$30,000	\$30,900
600-00-52300-210	Professional Services	\$0	\$60	0	\$1,238	\$0	\$1,500
600-00-52300-220	Utilities	\$15,000	\$5,185	5200	\$6,177	\$10,000	\$10,000
600-00-52300-221	Phone/Data	\$12,000	\$10,333	10300	\$10,098	\$12,000	\$12,000
600-00-52300-240	Repairs & Maintenance	\$0	\$0	0	\$0	\$0	\$0
600-00-52300-290	Other Contractual Services	\$70,000	\$107,172	107200	\$39,331	\$70,000	\$70,000
600-00-52300-310	Office Supplies	\$3,500	\$1,928	8674.544982	\$4,246	\$3,500	\$3,500
600-00-52300-330	Conferences and Training	\$8,000	\$6,804	11671.08684	\$9,846	\$13,000	\$13,000
600-00-52300-340	Operating Supplies	\$45,000	\$43,279	43300	\$56,893	\$55,000	\$56,650
600-00-52300-342	POSTAGE	\$500	\$178	0	\$506	\$500	\$500
600-00-52300-343	Equipment Maintenance	\$8,000	\$244	1174.804992	\$2,336	\$8,000	\$8,000
600-00-52300-344	Gas, Oil & Other Supplies	\$35,000	\$19,925	20000	\$17,162	\$0	\$0
600-00-52300-345	Property Services - Vehicles	\$45,000	\$51,855	51900	\$79,511	\$80,000	\$80,000
600-00-52300-380	Equipment & Structures	\$55,000	\$40,967	51139.10556	-\$49,297	\$55,000	\$65,000
600-00-52300-391	Uniforms	\$5,000	\$4,917	4900	\$5,350	\$5,000	\$8,500
600-00-52300-501	SOCIAL SECURITY	\$88,800	\$91,360	91400	\$96,453	99742	\$102,734
600-00-52300-502	MEDICARE SS	\$20,768	\$21,392	21400	\$22,673	\$23,233.76	\$23,931
600-00-52300-510	Insurance Premiums	\$51,975	\$0	0	\$36,601	45220	\$47,570
600-00-52300-530	Lease Payment & Rent	\$0	\$11,700	14040.56162	\$11,700	24000	\$24,000
600-00-52300-650	WRF 600	\$95,231	\$98,804	98800	\$104,397	247764	\$255,197
AMBULANCE		\$2,281,040	\$2,275,138	\$2,303,745	\$2,301,365	\$2,647,132.44	\$2,754,399
REVENUES							
600-00-46230-000	Ambulance Fees		\$940,932	\$502,145	\$595,878	\$550,000	\$550,000
600-00-47324-000	Ambulance Service to Towns		\$0	\$600	\$62,600	\$600	\$600
600-00-47324-010	Ambulance Service to County		\$1,302,509	\$1,800,000	\$1,341,829	\$2,096,432.44	\$2,203,799
600-00-48500-000	Donations to Ambulance		\$0	1000	\$2,100	\$100	\$0
REVENUES			\$2,243,441	\$2,303,745	\$2,002,407	\$2,647,132.44	\$2,754,399

Budget has been approved by Green Lake County
This budget IS NOT part of the LEVY