SPECIAL COMMON COUNCIL MEETING AGENDA
TUESDAY, NOVEMBER 10, 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

1. Roll Call

2. Virtual Attendees Seated (if necessary)

3. City of Berlin 2027 Budget Presentation

4. Public Hearing on the City of Berlin 2027 Budget

5. Resolution #26-08 adopting the 2027 Budget and setting the property tax levy for 2026, collectible in 2027. RECOMMENDATION: Approve the adoption of Resolution #26-08 adopting the 2027 Budget and setting the property tax levy for 2026, collectible in 2027 following consideration of the comments received during the preceding Public Hearing on the City of Berlin 2027 Budget.

6. Adjourn.

CITY OF BERLIN
2027 PROPOSED BUDGET

2027 BUDGET PRESENTATION

Public Hearing

November 10, 2026

2027 BUDGET OVERVIEW

LEVY AND SPENDING BREAKDOWN

REVENUE PICTURE

2025 AUDIT FINDINGS

BUDGET OVERVIEW

2027 Budget

Budgeted Expenditures	$6,908,267
Budgeted Revenues	$6,908,267

2026 Budget

Budgeted Expenditures	$6,767,534
Budgeted Revenues	$6,767,534



The 2027 Proposed Budget is Balanced.

LEVY AND SPENDING BREAKDOWN

All numbers needed to calculate the mill rate are not known at this time. The Mill Rate is ESTIMATED.

Mill Rate Comparison 2025 to 2026 (for 2027 Budget)

CITY OF BERLIN	2026	2027	INCREASE/DECREASE
Assessed Value	$ 460,753,300	$ 464,265,400	$ 3,512,100
Total Final Levy (Apportioned Levy + TIF Levy)	$ 2,742,026.09	$ 2,745,882.43	$ 3,856.34
Green Lake Mill Rate	0.0059519220	0.00591623	-0.000035695
Waushara Mille Rate	0.0059304400	0.00587311	-0.000057331
Estimated Mill Rate per $1,000	$ 5.95	$ 5.92	-$ 0.03



Impact to City Portion of 2026 Property Tax Bill (for 2027 Budget)

Estimated 2027 Budget Impact - Best case scenario			
	2025 Levy	2026 Levy	Decrease
Levy	$ 2,737,346.03	$ 2,726,681.00	$ (10,665.03)
Estimated Mill Rate	$5.95/$1000 value	$5.92/$1000 value	$ (0.03)
Estimated City Portion of Tax Bill			
$100000 home	$ 595	$ 592	$ (3)
$200000 home	$ 1,190	$ 1,184	$ (6)
$300000 home	$ 1,785	$ 1,776	$ (9)

LEVY AND SPENDING BREAKDOWN

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

For the tax bill collected in 2027 (to be mailed November 2026), for each dollar collected (estimate based on 2025, collected in 2026 mill rates) :

$0.344 City of Berlin

$0.264 Green Lake County

$0.361 Berlin School District

$0.031 Moraine Park Tech College



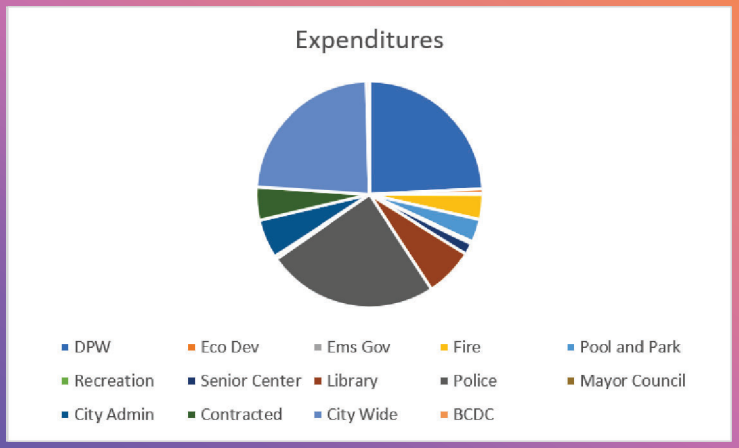
LEVY AND SPENDING BREAKDOWN

OVERALL BUDGET	Adopted Budget 2026	Proposed Budget 2027	% of Budget Change
Property Tax Levy	$ 2,732,529	$ 2,726,681	-0.21%
Transfer in from debt service	$ 293,536	$ -	-100.00%
Tax Equivalent	$ 190,000	$ 190,000	0.00%
Other Taxes	$ 8,000	$ 10,000	25.00%

LEVY AND SPENDING BREAKDOWN

BY DEPARTMENT

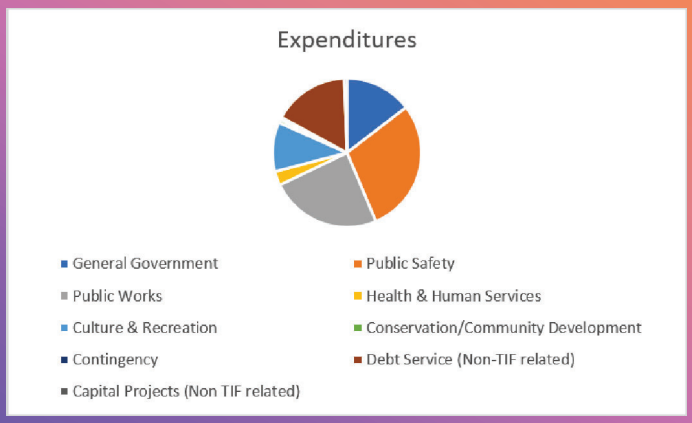
DPW	$	1,672,581
Eco Dev	$	46,615
Ems Gov	$	10,744
Fire	$	245,486
Pool and Park	$	224,158
Recreation	$	23,378
Senior Center	$	113,185
Library	$	479,808
Police	$	1,699,116
Mayor Council	$	30,256
City Admin	$	380,506
Contracted	$	328,450
City Wide	$	1,625,262
BCDC	$	28,722
TOTAL	$	6,908,267



LEVY AND SPENDING BREAKDOWN

BY FUND

General Government	$1,008,946
Public Safety	$2,007,246
Public Works	$1,674,024
Health & Human Services	$210,038
Culture & Recreation	$739,594
Conservation/Community Development	$47,394
Contingency	$40,000
Debt Service (Non-TIF related)	$1,141,025
Capital Projects (Non TIF related)	$40,000
	$6,908,267

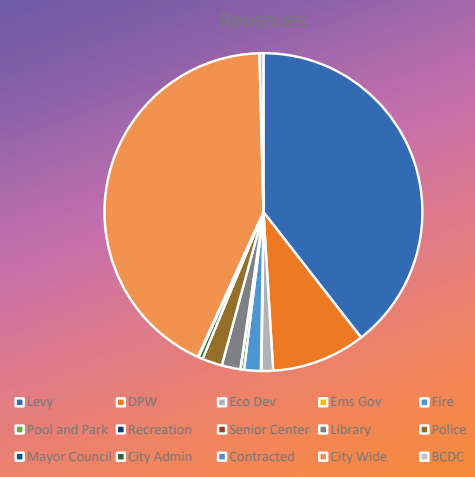


BY DEPARTMENT

DPW	$	660,269
Eco Dev	$	81,000
Ems Gov	$	4,000
Fire	$	117,000
Pool and Park	$	25,500
Recreation	$	-
Senior Center	$	1,000
Library	$	130,831
Police	$	140,600
Mayor Council	$	-
City Admin	$	29,465
Contracted	$	6,000
City Wide	$	2,958,199
BCDC	$	27,722
TOTAL	$	4,181,586

LEVY $2,726.681

REVENUE PICTURE



Statement of Revenues, Expenditures and Change In Fund Balances – Government Funds

CITY OF BERLIN, WISCONSIN
Statement of Revenues, Expenditures and Change in Fund Balances (Deficit)
Governmental Funds
For the Year Ended December 31, 2025

	General	CDBG Housing Grant	Revolving Trust	Library Expendable Trust	Ambulance	Capital Projects	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES									
Taxes	$ 2,443,394	$ -	$ -	$ -	$ -	$ -	$ -	$ 306,928	$ 2,750,322
Special Assessments	7,808	-	-	-	-	-	-	-	7,808
Intergovernmental	2,961,292	-	-	-	-	2,360	-	265,399	3,229,051
Licenses and Permits	118,640	-	-	-	-	-	-	-	118,640
Fines and Forfeitures	70,279	-	-	-	-	-	-	-	70,279
Public Charges for Services	141,950	-	-	-	775,163	-	-	-	917,113
Intergovernmental Charges of Services	574,169	-	-	-	1,862,600	-	-	-	2,436,769
Investment Income	183,174	-	-	256,094	-	677	-	31,079	472,994
Miscellaneous	99,337	-	-	50,244	2,100	103,278	-	88,224	343,183
Total Revenues	6,599,843	-	-	306,338	2,639,863	106,315	-	691,630	10,345,969
EXPENDITURES									
Current:									
General Government	1,055,353	-	-	-	-	-	-	126,574	1,181,927
Public Safety	1,835,697	-	-	-	2,684,494	-	-	-	4,520,191
Public Works	1,620,543	-	-	-	-	-	-	-	1,620,543
Health and Human Services	199,475	-	-	-	-	-	-	118,029	317,504
Culture and Recreation	791,079	-	-	27,392	-	-	-	-	818,471
Conservation and Development	149,027	-	-	-	-	-	-	417,550	566,577
Debt Service:									
Principal Retirement	-	-	-	-	-	-	722,000	-	722,000
Interest	1,009	-	-	-	-	-	173,526	-	174,535
Capital Outlay	-	-	-	-	-	623,798	-	29,397	653,195
Total Expenditures	5,652,183	-	-	27,392	2,684,494	623,798	895,526	691,550	10,574,943
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	947,660	-	-	280,916	(44,631)	(517,483)	(895,526)	80	(228,974)
OTHER FINANCING SOURCES (USE)									
Proceeds of Long-Term Debt	-	-	-	-	130,000	-	-	-	130,000
Transfers In	194,042	-	-	-	-	-	895,496	-	1,089,538
Transfers Out	(888,278)	-	-	-	-	-	-	(9,218)	(897,496)
Total Other Financing Sources (Use)	(702,236)	-	-	-	130,000	-	895,496	(9,218)	314,042
NET CHANGE IN FUND BALANCES	245,424	-	-	280,916	85,369	(517,483)	(30)	(9,138)	85,058
FUND BALANCES - BEGINNING - AS PREVIOUSLY REPORTED	4,024,368	44,879	303,675	1,819,766	892,925	1,559,732	-	837,266	9,482,611
CORRECTION OF ERROR	(479,185)	-	-	-	(503,520)	-	-	1,079,498	96,793
ADJUSTMENT - MAJOR TO NONMAJOR	-	(44,879)	(303,675)	-	-	-	-	348,554	-
FUND BALANCES - BEGINNING - AS ADJUSTED	3,545,183	-	-	1,819,766	389,405	1,559,732	-	2,265,318	9,579,404
FUND BALANCES (DEFICIT) - ENDING	$ 3,790,607	$ -	$ -	$ 2,100,682	$ 474,774	$ 1,042,249	$ (30)	$ 2,256,180	$ 9,664,462

2025 AUDIT FINDINGS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds

CITY OF BERLIN, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)
Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Special Revenue Funds						Capital Projects Funds	
	ARPA	Senior Special Account	Cemetery Expendable Trust	CDBG Housing Grant	Revolving Trust	Total Special Revenue Funds	TID No. 1	
REVENUES								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,212	
Intergovernmental	155,971	-	63,524	-	-	219,495	5,175	
Interest on Investments	-	-	3	-	40	30,874	30,917	-
Miscellaneous	-	-	31,711	34,260	60	22,193	88,224	-
Total Revenues	155,971	-	95,238	34,260	100	53,067	338,636	12,387
EXPENDITURES								
Current:								
General Government	126,574	-	-	-	-	-	126,574	-
Health and Human Services	-	-	90,712	27,317	-	-	118,029	-
Conservation and Development	-	-	-	-	38,593	1,650	40,243	150
Capital Outlay	29,397	-	-	-	-	-	29,397	-
Total Expenditures	155,971	-	90,712	27,317	38,593	1,650	314,243	150
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	4,526	6,943	(38,493)	51,417	24,393	12,237
OTHER FINANCING USE								
Transfers Out	-	-	-	-	-	-	-	(9,218)
NET CHANGE IN FUND BALANCES (DEFICITS)	-	-	4,526	6,943	(38,493)	51,417	24,393	3,019
FUND BALANCES (DEFICITS) - BEGINNING AS PREVIOUSLY REPORTED	-	-	51,117	476,207	-	-	527,324	(12,781)
CORRECTION OF AN ERROR	-	-	-	-	883,633	486,409	1,370,042	-
ADJUSTMENT - MAJOR TO NONMAJOR	-	-	-	-	44,879	303,675	348,554	-
FUND BALANCES (DEFICITS) - BEGINNING - AS ADJUSTED	-	-	51,117	476,207	928,512	790,084	2,245,920	(12,781)
FUND BALANCES (DEFICITS) - ENDING	$ -	$ -	$ 55,643	$ 483,150	$ 890,019	$ 841,501	$ 2,270,313	$ (9,762)

CITY OF BERLIN, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)
Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Capital Projects Funds					Permanent Fund - Library Endowment Principal	Total Nonmajor Governmental Funds
	TID No. 2	TID No. 15	TID No. 16	TID No. 17	Total Capital Projects Funds		
REVENUES							
Taxes	$ 13,444	$ 286,272	$ -	$ -	$ 306,928	$ -	$ 306,928
Intergovernmental	-	40,729	-	-	45,904	-	265,399
Interest on Investments	-	162	-	-	162	-	31,079
Miscellaneous	-	-	-	-	-	-	88,224
Total Revenues	13,444	327,163	-	-	352,994	-	691,630
EXPENDITURES							
Current:							
General Government	-	-	-	-	-	-	126,574
Health and Human Services	-	-	-	-	-	-	118,029
Conservation and Development	150	78,824	293,831	4,352	377,307	-	417,550
Capital Outlay	-	-	-	-	-	-	29,397
Total Expenditures	150	78,824	293,831	4,352	377,307	-	691,550
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	13,294	248,339	(293,831)	(4,352)	(24,313)	-	80
OTHER FINANCING USE							
Transfers Out	-	-	-	-	(9,218)	-	(9,218)
NET CHANGE IN FUND BALANCES (DEFICITS)	13,294	248,339	(293,831)	(4,352)	(33,531)	-	(9,138)
FUND BALANCES (DEFICITS) - BEGINNING AS PREVIOUSLY REPORTED	35,393	229,700	-	-	252,312	57,630	837,266
CORRECTION OF AN ERROR	-	-	(290,544)	-	(290,544)	-	1,079,498
ADJUSTMENT - MAJOR TO NONMAJOR	-	-	-	-	-	-	348,554
FUND BALANCES (DEFICITS) - BEGINNING - AS ADJUSTED	35,393	229,700	(290,544)	-	(38,232)	57,630	2,265,318
FUND BALANCES (DEFICITS) - ENDING	$ 48,687	$ 478,039	$ (584,375)	$ (4,352)	$ (71,763)	$ 57,630	$ 2,256,180

2025 AUDIT FINDINGS

CITY OF BERLIN, WISCONSIN
Balance Sheet
Governmental Funds
As of December 31, 2025

	General	Library Expendable Trust	Ambulance	Capital Projects	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Investments	$ 4,444,652	$ 2,100,682	$ -	$ 494,606	$ -	$ 808,787	$ 7,848,727
Receivables:							
Accounts	103,160	-	1,093,351	-	-	13,758	1,210,269
Taxes	2,189,486	-	-	-	-	27,586	2,217,072
Special Assessments	86,104	-	-	22,045	-	-	108,149
Loans	2,405	-	-	-	-	1,525,760	1,528,165
Interest	72,761	-	-	-	-	-	72,761
Due From Other Funds	1,536,651	-	27,569	747,558	-	532,843	2,844,621
Advance to Other Funds	15,884	-	-	-	-	-	15,884
TOTAL ASSETS	$ 8,451,103	$ 2,100,682	$ 1,120,920	$ 1,264,209	$ -	$ 2,908,734	$ 15,845,648
LIABILITIES							
Accounts Payable	$ 131,901	$ -	$ 21,514	$ -	$ 30	$ 20,357	$ 173,802
Interest Payable on Short-Term Debt	1,009	-	-	-	-	-	1,009
Due to Other Funds	1,251,769	-	572,015	221,678	-	588,727	2,634,189
Advance from Other Funds	-	-	-	-	-	15,884	15,884
Accrued Liabilities	178,540	-	52,617	-	-	-	231,157
Short Term Notes Payable	293,536	-	-	-	-	-	293,536
Total Liabilities	1,856,755	-	646,146	221,678	30	624,968	3,349,577
DEFERRED INFLOWS OF RESOURCES							
Taxes Levied for Subsequent Period	2,732,529	-	-	-	-	27,586	2,760,115
Special Assessments	71,212	-	-	282	-	-	71,494
Total Deferred Inflows of Resources	2,803,741	-	-	282	-	27,586	2,831,609
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	57,630	57,630
Restricted	2,405	2,100,682	-	1,042,249	-	1,899,895	5,045,231
Assigned	84,498	-	474,774	-	-	897,144	1,456,416
Unassigned (Deficits)	3,703,704	-	-	-	(30)	(598,489)	3,105,185
Total Fund Balances (Deficits)	3,790,607	2,100,682	474,774	1,042,249	(30)	2,256,180	9,664,462
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	$ 8,451,103	$ 2,100,682	$ 1,120,920	$ 1,264,209	$ -	$ 2,908,734	$ 15,845,648

2025

2024

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

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

Total net position reported for governmental activities in the statement of net position are different from the amount reported above as total governmental funds fund balance because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position are:		
Governmental capital asset	$ 35,549,377	
Governmental accumulated depreciation	(18,753,481)	16,795,896
Some revenues are unavailable in the funds because they are not available to pay current period's expenditures:		
Special assessments to be collected after year end	106,499	
Other unearned revenue to be collected after year end	1,466,905	1,573,404
Wisconsin Retirement System asset, deferred outflows of resources, and deferred inflows of resources are not current resources and are not reported in the fund statements.		993,623
The assets, liabilities and net position of the internal service fund are included with governmental activities on the statement of net position.	91,152	
Adjustment to reflect the consolidation to business-type activities	(46,751)	44,401
Long term liabilities, including bonds and notes payable, are not due in the current period and therefore are not reported in the fund statements. Long term liabilities reported in the statement of net position that are not reported in the funds balance sheet are:		
General obligation debt	(5,845,000)	
Accrued interest on general obligation debt	(60,982)	
Vested employee benefits	(536,590)	
Wisconsin Retirement System liability	(470,868)	(6,913,440)
Total net position - governmental activities		**$ 21,976,495**

Total Governmental Funds – the funds are highlighted in the same color for comparison from 2024 to 2025 audit

SEWER & WATER UTILITIES

2026 BUDGET SUMMARY

	WATER 2026		SEWER 2026
WATER REVENUE	$ 1,367,100.00	SEWER REVENUE	$ 1,660,600.00
TOTAL	$ 1,367,100.00	TOTAL	$ 1,660,600.00
WATER EXPENSE		**SEWER EXPENSE**	
FROM EXP BUDGET	$ 700,500.00	FROM EXP BUDGET	$ 930,500.00
Depreciation for Capital	$ -	Depreciation for Capital	$ -
Pmt to ERF WATER (Brian)	$ 25,000.00	Pmt to (DNR) ERF (Brian)	$ 78,000.00
Pmt to TOWER FUND (Brian)	$ 12,000.00	Pmt to ERF SEWER (Brian)	$ 59,000.00
SDWL Pmt (Payment Breakdown Sheet)	$ 66,588.07 Well #4 - 5/1/2031		
TAXES TO CITY (Sara)	$ 100,000.00	TAXES TO CITY	$ 100,000.00
	$ 904,088.07		$ 1,167,500.00
RETAINED EARNINGS WATER W/O CAPITAL	$ 463,011.93	RETAINED EARNINGS SEWER W/O CAPITAL	$ 493,100.00
Capital Projects	$ 370,660.00	Capital Projects	$ 440,180.00
RETAINED EARNINGS WATER W/CAPITAL	$ 92,351.93	RETAINED EARNINGS SEWER W/CAPITAL	$ 52,920.00

**Negative balance will be funded out of current water & sewer reserve investments

NOT PART OF THE LEVY

THIS BUDGET IS NOT FUNDED THROUGH TAX DOLLARS

2027 BUDGET SUMMARY

	WATER 2027		SEWER 2027
WATER REVENUE	$ 1,367,100.00	SEWER REVENUE	$ 1,660,600.00
TOTAL	$ 1,367,100.00	TOTAL	$ 1,660,600.00
WATER EXPENSE		**SEWER EXPENSE**	
FROM EXP BUDGET	$ 757,000.00	FROM EXP BUDGET	$ 1,060,000.00
Depreciation for Capital	$ -	Depreciation for Capital	$ -
Pmt to ERF WATER (Brian)	$ 25,000.00	Pmt to (DNR) ERF (Brian)	$ 78,000.00
Pmt to TOWER FUND (Brian)	$ 12,000.00	Pmt to ERF SEWER (Brian)	$ 59,000.00
SDWL Pmt (Payment Breakdown Sheet)	$ 66,588.07 Well #4 - 5/1/2031		
TAXES TO CITY (City of Berlin)	$ 100,000.00	TAXES TO CITY	$ 100,000.00
	$ 960,588.07		$ 1,297,000.00
RETAINED EARNINGS WATER W/O CAPITAL	$ 406,511.93	RETAINED EARNINGS SEWER W/O CAPITAL	$ 363,600.00
Capital Projects	$ 873,000.00	Capital Projects	$ 873,000.00
RETAINED EARNINGS WATER W/CAPITAL	$ (466,488.07)**	RETAINED EARNINGS SEWER W/CAPITAL	$ (509,400.00)**

**Negative balance will be funded out of current water & sewer reserve investments

2027 BUDGET ADOPTION

Public Hearing

November 10, 2026 at 6:30PM

RESOLUTION #26-08

A resolution of the Common Council of the City of Berlin adopting the 2027 Budget and setting the property tax levy for 2026, collectible 2027.

BE IT RESOLVED, by the Common Council of the City of Berlin, Wisconsin, that the City of Berlin Budget with a public hearing held on November 10, 2026, as required by law, be adopted in the following amounts for the following purposes:

Expenditures:

General Government	$ 1,008,946
Public Safety	2,007,246
Public Works	1,674,024
Health & Human Services	210,038
Culture, Recreation & Education	739,594
Conservation & Development	47,394
Capital Projects	40,000
Debt Service	1,141,025
Contingency	40,000
TOTAL	$6,908,267

Revenues:

Property Tax Levy	$2,726,681
Transfer in from Debt Service	0
Tax Equivalent	190,000
Other Taxes	10,000
Special Assessments	0
Intergovernmental Revenues	3,045,521
Licenses & Permits	114,950
Fines, Forfeitures & Penalties	72,750
Public Charges for Services	344,365
Intergovernmental Charges	280,000
Miscellaneous Revenue	124,000
Other Financing Sources	0
TOTAL	$6,908,267

BE IT FURTHER RESOLVED, that there be and is hereby levied upon all taxable properties

within the City of Berlin, as returned by the Assessor, Board of Review, and the State of Wisconsin, in the year 2026, the foregoing General Property Tax Levy for city purposes, and the City Clerk is hereby authorized and directed to spread the said tax upon the current tax rolls of the City of Berlin, together with any special assessments, special charges (including the recycling fee), and that the tax allocable to the State, County, Schools, and City, including the Tax Incremental portions, and the amount of State aids and credits allocable, be printed on each tax bill; and

BE IT FURTHER RESOLVED, that the City Treasurer is hereby authorized and directed to place special assessments and charges onto the 2026 Tax Rolls.

BE IT FURTHER RESOLVED, that all special assessments and charges for special services and improvements remaining unpaid, be inserted on the Tax Rolls against the property benefited in accordance with Section 66.0627 and 66.0703 Wisconsin Statutes, and collected with the property taxes. Taxpayers who select installment payments of real estate taxes, must make the first payment not later than January 31, 2027, in accordance with Chapter 74.11 of the Wisconsin Statutes. Special charges entered on the tax roll may not be paid in installments pursuant to Section 74.11 of the statutes, but must be paid in full on or before January 31, 2027.

PASSED, ADOPTED AND APPROVED, this 10th day of November, 2026.

ROLL CALL VOTE:

_____ AYES

_____ NAYS

_____ ABSENT

CITY OF BERLIN

BY:_____
Catrina Burgess, Mayor

ATTEST:_____
Jessi Balcom, Admin/Clerk-Treasurer

DPW

EXPENDITURES					budgeted	2025		proposed inc/dec	
	Division	Description	2023	2024	2025	Actual	2026		2027
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	-0.01	$119,000
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	***$698,354***
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	-0.01	**$22,772**
~~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**	***$135,216***

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	**$1,672,581**
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***
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			2025		proposed inc/dec	
	Division	Description	Actual	2026		2027
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**

POOL PARK page 6 of 24

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	2026	proposed 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	TOTLA					$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	0.00	**$0**
100-54-46725-000	10-46-72006	General Fund	Recreation Fees	$4,000	$0	$0	$0	$0	0.00	**$0**
100-54-48500-000	10-48-50007	General Fund	Donations to Recreation Dep	$0	$0	$0	$0	$0	0.00	**$0**
REVENUES	TOTAL					$0	$0	$0	0.00	**$0**

Senior Center

EXPENDITURES	Division		Description	2023	2024	Budgeted 2025	2025 Actual	2026	proposed inc/dec	2027
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~~	~~$20,357~~	-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 *$114,691*
General fund needed 2027 *$112,185*

Fire

EXPENDITURES						Budgeted	Actual		proposed inc/dec	
	Division		Description	2023	2024	2025	2025	2026		2027
FIRE DEPARTMENT			FIRE DEPARTMENT							
100-22-52200-110	General Fund	Fire Department	Salaries	$54,987	$52,791	$52,791	$31,870	$46,689	0.03	$48,062
100-22-52200-115	General Fund	Fire Department	Staff Meetings	$21,600	$21,600	$21,600	$21,058	$27,000	0.00	$27,000
100-22-52200-118	General Fund	Fire Department	Fire Wages	$42,102	$43,371	$41,000	$41,000	$44,663	0.12	$50,182
100-22-52200-127	General Fund	Fire Department	Week-end Officer Call	$3,120	$3,120	$3,120	$3,120	$3,120	0.00	$3,120
100-22-52200-130	General Fund	Fire Department	Health & Life Insurance	$14,162	$11,923	$14,950	$0	$0	0.00	$0
100-22-52200-133	General Fund	Fire Department	Other Employee Benefits	$482	$691	$725	$0	$0	0.00	$0
100-22-52200-210	General Fund	Fire Department	Professional Services	$16,560	$16,560	$16,560	$21,117	$16,560	0.27	$21,000
100-22-52200-290	General Fund	Fire Department	Other Contractual Services	$3,425	$3,425	$3,425	$4,395	$4,365	0.19	$5,200
100-22-52200-310	General Fund	Fire Department	Office Supplies	$250	$250	$250	$129	$250	0.00	$250
100-22-52200-320	General Fund	Fire Department	Publication Fees	$150	$150	$150	$230	$150	0.00	$150
100-22-52200-321	General Fund	Fire Department	Dues	$1,100	$1,100	$1,100	$720	$1,100	0.09	$1,200
100-22-52200-326	General Fund	Fire Department	Crime/Fire Prevention	$3,000	$3,000	$3,000	$0	$0	0.00	$0
100-22-52200-330	General Fund	Fire Department	Conferences and Training	$4,000	$4,000	$4,000	$1,416	$4,000	0.00	$4,000
100-22-52200-340	General Fund	Fire Department	Operating Supplies	$6,350	$6,350	$6,350	$5,422	$6,350	0.00	$6,350
100-22-52200-345	General Fund	Fire Department	Property Services - Vehicles	$17,000	$17,000	$17,000	$26,697	$27,000	0.00	$27,000
100-22-52200-380	General Fund	Fire Department	Equipment & Structures	$15,200	$15,200	$15,200	$14,843	$17,750	0.00	$17,750
100-22-52200-390	General Fund	Fire Department	Miscellaneous	$1,925	$1,925	$1,925	$554	$2,000	0.13	$2,250
100-22-52200-501	General Fund	Fire Department	SOCIAL SECURITY	$7,359	$7,301	$7,301	$6,278	$7,531	0.06	$7,959
100-22-52200-502	General Fund	Fire Department	MEDICARE SS	$1,721	$1,708	$1,708	$1,468	$1,761	0.06	$1,861
100-22-52200-510	General Fund	Fire Department	Insurance Premiums	$9,820	$11,820	$10,000	$7,042	$8,700	0.05	$9,152
100-22-52200-650	General Fund	Fire Department	WRF 600	$1,625	$1,662	$1,662	$84	$0	0.00	$0
100-22-52200-651	General Fund	Fire Department	Fire Dept Service Awards	$6,000	$8,000	$8,000	$2,422	$9,000	-0.22	$7,000
100-22-52200-700	General Fund	Fire Department	WRF 700	$0	$0	$0	$0	$0	0.00	$0
100-22-52200-818	General Fund	Fire Department	Hazmat Equipment/Mtr Exp	$0	$0	$0	$0	$0	0.00	$0
100-22-52200-819	General Fund	Fire Department	Grant Match	$6,000	$6,000	$6,000	$3,812	$6,000	0.00	$6,000
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	$0
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	$20,000
100-22-43529-000	10-43-52903	General Fund	State DNR Fire Grant	$0	$0	$0	$0	$0	0.00	$2,000
100-22-46220-000	10-46-22002	General Fund	Fire Fees	$1,500	$1,500	$1,500	$16,082	$1,500	2.33	$5,000
100-22-47323-000	10-47-32300	General Fund	Fire Protections Services	$90,000	$90,000	$90,000	$93,889	$90,000	-0.22	$70,000
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	$20,000
100-22-48500-000	10-48-50002	General Fund	Donations to Fire Dept	$3,000	$0	$0		$0	0.00	$0
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

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

	Division	Description	2023	2024	Budgeted 2025	2025 Actual	2026	proposed inc/dec	2027
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***
POLIICE 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**
POLIICE UNIFORM ALLOWANCI	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		Resitition 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**

Library

EXPENDITURES						budgeted	actual		proposed inc/dec	
	Division		Description	2023	2024	2025	**2025**	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	Division	Description	2026	proposed inc/dec	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 Agreen	$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***

City Administrator/City Clerk/Elections page 15 of 24

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***
TOTAL Expenditures				$375,771	**0.01**	**$380,506**
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**

Economic Development

EXPENDITURES

	Division	Description	2023	2024	Budget 2025	2025 Actual	2026	proposed inc/dec	2027
PUBLIC HOUSING									
100-60-56500-110	General Fund Public Housing	Salaries			$5,302	-$4,000	$5,195	-1.00	**$0**
100-60-56500-112	General Fund Public Housing	Overtime			$0	$0	$0	0.00	**$0**
100-60-56500-130	General Fund Public Housing	Health & Life Insurance			$2,857	$0	$2,123	-1.00	**$0**
100-60-56500-133	General Fund Public Housing	Other Employee Benefits			$0	$0	$0	0.00	**$0**
100-60-56500-501	General Fund Public Housing	SOCIAL SECURITY			$329	$0	$322	-1.00	**$0**
100-60-56500-502	General Fund Public Housing	MEDICARE SS			$77	$0	$75	-1.00	**$0**
100-60-56500-510	General Fund Public Housing	Insurance Premiums			$285	$285	$250	**0.05**	**$262**
100-60-56500-650	General Fund Public Housing	WRF 600			$369	$0	$374	-1.00	**$0**
PUBLIC HOUSING	*TOTAL*				*$9,219*	*-$3,715*	*$8,339*	*-0.97*	***$262***
ASSESSMENT									
100-10-51530-110	General Fund Assessment	Salaries	$2,717	$2,789	$2,864	$2,662	$2,941	-0.90	**$300**
100-10-51530-130	General Fund Assessment	Health & Life Insurance	$366	$0	$454	$359	$356	-1.00	**$0**
100-10-51530-133	General Fund Assessment	Other Employee Benefits	$33	$0	$0	$0	$0	0.00	**$0**
100-10-51530-210	General Fund Assessment	Professional Services	$25,000	$25,000	$25,000	$26,477	$25,000	0.00	**$25,000**
100-10-51530-240	General Fund Assessment	Repairs & Maintenance	$0	$0	$0	$0	$0	0.00	**$0**
100-10-51530-320	General Fund Assessment	Publication Fees	$500	$600	$600	$457	$500	0.00	**$500**
100-10-51530-330	General Fund Assessment	Conferences and Training	$200	$0	$0	$0	$200	-1.00	**$0**
100-10-51530-340	General Fund Assessment	Operating Supplies	$500	$200	$200	$0	$200	0.00	**$200**
100-10-51530-501	General Fund Assessment	SOCIAL SECURITY	$168	$173	$178	$158	$182	-0.90	**$19**
100-10-51530-502	General Fund Assessment	MEDICARE SS	$39	$40	$42	$37	$43	-0.91	**$4**
100-10-51530-510	General Fund Assessment	Insurance Premiums	$1,276	$2,100	$2,100	$0	$1,827	**0.05**	**$1,920**
100-10-51530-650	General Fund Assessment	WRF 600	$157	$172	$178	$178	$190	-1.00	**$0**
ASSESSMENT	*TOTAL*				*$31,616*	*$30,328*	*$31,439*	*-0.11*	***$27,943***
URBAN DEVELOPMENT									
100-60-56600-836	General Fund Urban Development Raze & F	Raze Orders			$0	$0	$0	0.00	**$0**
URBAN DEVELOPMENT	*TOTAL*				*$0*	*$0*	*$0*	*0.00*	***$0***
ECONOMIC DEVELOPMENT									
100-60-56700-110	General Fund Economic Development	Salaries			$38,467	$43,926	$39,608	-1.00	**$0**
100-60-56700-130	General Fund Economic Development	Health & Life Insurance			$7,005	$5,386	$5,534	-1.00	**$0**
100-60-56700-133	General Fund Economic Development	Other Employee Benefits			$725	$0	$750	-1.00	**$0**
100-60-56700-210	General Fund Economic Development	Professional Services			$3,000	$9,589	$3,300	0.00	**$3,300**
100-60-56700-290	General Fund Economic Development	Other Contractual Services			$1,000	$0	$0	0.00	**$0**
100-60-56700-310	General Fund Economic Development	Office Supplies			$500	$165	$500	-0.50	**$250**
100-60-56700-321	General Fund Economic Development	Dues			$1,000	$925	$100	0.00	**$100**
100-60-56700-322	General Fund Economic Development	Community Mktg/Promotion			$2,500	$1,000	$1,000	0.00	**$1,000**
100-60-56700-330	General Fund Economic Development	Conferences and Training			$1,500	$1,041	$1,000	0.00	**$1,000**
100-60-56700-351	General Fund Economic Development	Room Tax Expense			$6,000	$13,800	$6,000	0.00	**$6,000**

ECONOMIC DEVELOPMENT page 17 of 24

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*	*$89,410*	*$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	$151,924	$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	$8,000		**$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	$30,000		**$70,000**
100-60-44400-000	10-46-40000	General Fund	Zoning Permits/Fees	$2,000	$2,000	$2,000	$0	$1,000		**$1,000**
100-60-46840-000	10-46-84000	General Fund	Raze Order Reimbursement	$0	$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 (	$0	$0	$0	$0	$0		**$0**
100-12-44111-000	10-44-11003	General Fund	Business or Occupation Lice	$0	$0	$0	$0	$0		**$0**
100-00-44310-000	10-44-30003	General Fund	Misc Inspection Permits	$0	$0	$0	$0	$0		**$0**
TOTAL Revenues						$52,434	$85,131	$39,000		**$81,000**

BCDC

				Actual		proposed inc/dec	
EXPENDITURES		Division	Description	2025	2026		**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 CORPC		TOTAL		$25,811	$27,915	**0.03**	**$28,722**
REVENUES							
100-00-48900-030	10-48-90003	General Fund	BCDC Position Reimbursem	$27,282	$26,131	0.06	**$27,722**

Council, Commission & Committees/Mayor

EXPENDITURES		Division	Description		2026	proposed 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 2025	2026	proposed 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	-0.20	**$40,000**
CONTINGENCY	TOTAL		$15,279	$50,000	-0.20	***$40,000***
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**
100-00-59200-396	General Func Transfer to Other Funds	Transfer to TID	$0	$0	0.00	**$0**
100-00-59230-600	General Func Transfer to Other Funds	Principle	$0	$871,507	**0.31**	**$1,141,025**
TRANSFER TO OTHER FUNDS	TOTAL		$0	$871,507	**0.36**	***$1,181,025***
TOTAL Expenditures			$525,898	$1,302,757	**0.25**	**$1,625,262**
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/Chgbacks	$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	$16,585
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	$2,958,199

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

EXPENDITURES		Division	Description	2023	2024	Budgeted 2025	2025 Actual	2026	proposed inc/dec	2027
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 & Mun	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 INSURA	TOTAL					$0	$133,315	$0	0.00	***$0***
SEALER OF WEIGHTS & MEASURES										
100-10-52400-210	General Fund	Sealer of Weights & Measure	Professional Services	$5,842	$6,000	$6,900	$6,900	$6,900	0.00	**$6,900**
SEALER OF WEIGHTS & MEASU	TOTAL					$6,900	$6,900	$6,900	0.00	***$6,900***
BUILDING INSPECTION/CODE ENFORCEMENT										
100-10-52420-210	General Fund	Building Insp/Code Enforcem	Professional Services	$25,000	$22,000	$22,000	$66,567	$30,000	**0.50**	**$45,000**
BUILDING INSPECTION/CODE ENFORCEMEI	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 Permit	$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	Budgeted 2026	2027 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