

# Committee of the Whole Budget Workshop Meeting Agenda



October 8, 2025 - 5:00 PM  
Council Chambers  
3805 S. Casper Drive

Published: 10/6/2025

## AGENDA

1. **CALL MEETING TO ORDER**
2. **ROLL CALL; DECLARATION OF QUORUM; PUBLIC NOTICE**
3. **2026 BUDGET**
  - A. 2025 Financial Overview
  - B. Mayor Ament's 2026 Executive Budget Narrative
  - C. Review and discussion of the proposed 2026 department operating budgets
  - D. Discussion and possible action to recommend the proposed 2026 operating budget to the Common Council for consideration
  - E. Review and discussion of the proposed 2026 CIP budget
  - F. Discussion and possible action to recommend the proposed 2026 CIP budget to the Common Council for consideration
4. **ADJOURN**

### Additional Information

- The agenda packet, including supplemental information related to agenda items, is available online at [www.NewBerlinWI.gov](http://www.NewBerlinWI.gov). Once finalized by the governing body, approved meeting minutes will also be posted online.
- Agenda items may be taken out of order at the governing body's discretion.
- Members, and possibly a quorum, of other municipal governmental bodies may attend this meeting to gather information. However, no action will be taken by any governmental body other than the one referenced in this notice.
- Accommodations will be provided under the Americans with Disabilities Act (ADA) to meet the needs of individuals with disabilities. If you require assistance or appropriate aids and services, please contact the Office of the City Clerk at (262) 786-8610 with reasonable notice.



# CITY OF NEW BERLIN 2025 Financial Overview

# Budget Philosophy

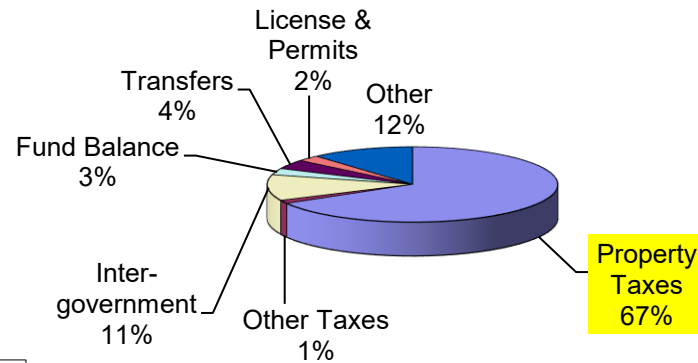
- Balance City spending needs with homeowner's ability to pay
- Maintain best budgeting practices (for future stable budgets)
- Incorporate citizen and stakeholder involvement
- Base decisions on measurable objectives
- Effectively manage State budget decisions impact on City
- Manage lingering effects of flood event
- Protect Aaa bond rating

# Budget Environment

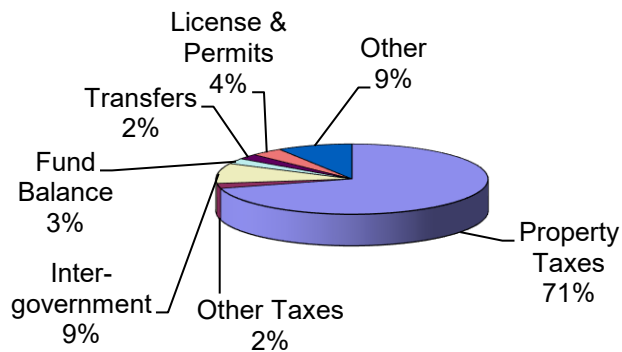
- Inflation impacts all aspects of the budget, from salaries to supplies, to utilities
- Manage budget impacts of State Act 12
- State levy limits
- Decreasing interest rates, bad for investments, good for debt service
- Increasing infrastructure maintenance costs

# Where does the money come from?

2026 Proposed Budget



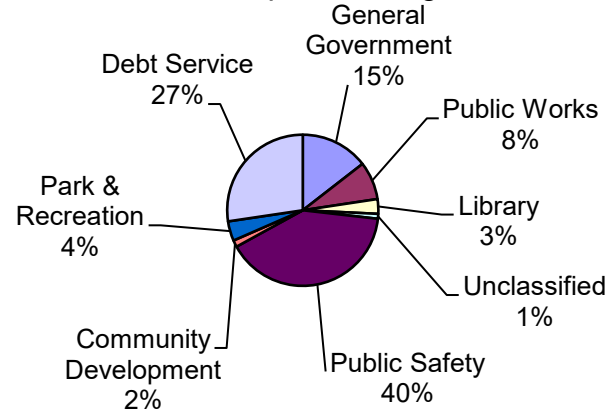
2021



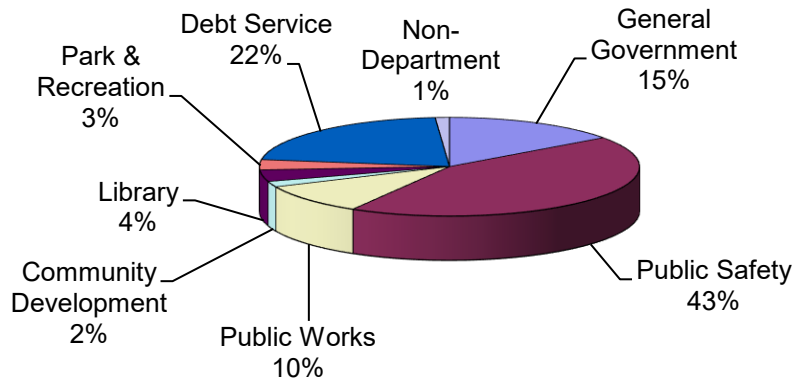
The city's reliance on property taxes is 1.20 times the statewide average of 55% for cities & villages.

# Where Does the Money Go?

2026 Proposed Budget



2021 Budget



# Municipal Spending

Select City or Village  
City of New Berlin

This page shows ten-year trends regarding spending in the selected city or village.

Two summary measures of spending are included here. **Operating spending**, the broadest of the two, encompasses the full range of municipal operations spending, including key services like police, fire and emergency medical services (EMS), street maintenance, solid waste collection, parks and recreation, and public health. Only debt service and capital expenditures are excluded.

**Basic spending** is narrower and includes only four core municipal services: general government, police, fire and ambulance, and street maintenance. Some municipal governments receive intergovernmental payments from other jurisdictions for fire, EMS, and police services -- in those cases, we show net spending with those amounts subtracted and total spending.

**General government** spending includes legislative, legal, general and financial administration, and general buildings and plant. **Street maintenance** spending includes highway, street, light, limited-purpose road, and sewer administration and maintenance. **Fire-EMS** spending includes fire protection and other emergency medical services. **Police** includes municipal spending on law enforcement.

Click each icon to explore these different aspects of municipal spending.

**\*Caution:** 1) Spending numbers included in the *Municipal DataTool* come from certain line items in reports that city and village officials file each year with the state Department of Revenue. Not all municipalities report their spending in the same way, making comparisons difficult. Some communities, for instance, include capital outlays on law enforcement in the line used here for police spending, making their expenditures seem higher than communities that break out those expenses and report them separately. 2) Different municipalities choose to deliver and pay for services in different ways, which makes it difficult to compare their spending. For example, Community A may pay a neighbor, Community B (or a county), to provide police services, resulting in higher total police spending being reported by Community B. To arrive at Community B's net police spending, we subtract the payments from Community A from the total law enforcement spending by Community B. Spending comparisons may remain difficult, however, because of other differences in how the municipality reports spending.

[Click for Comparison by County](#)

[Click for Custom Comparison](#)



General Government



Street Maintenance



Fire-EMS



Police

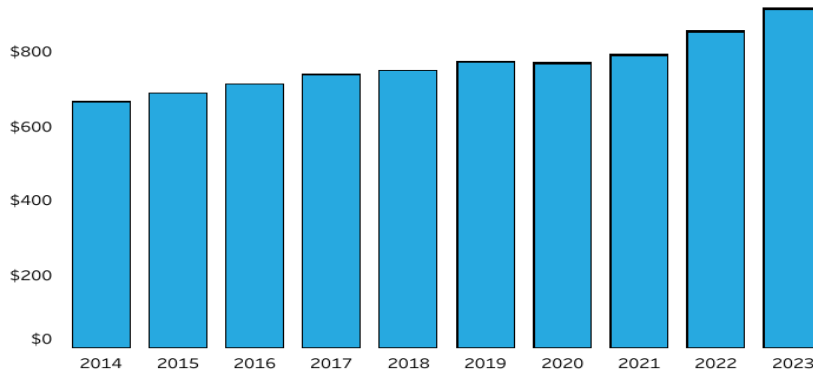


Basic Spending



Operating Spending

**City of New Berlin Operating Spending Per Capita**  
Net Spending in Light Blue; Total Spending = Light + Dark Blue



Net Operating Spending Per Capita Rank in 2023:

307

Net Operating Spending Per Capita Change from Prior Year:

+7.1%

# Municipal Spending: Net Operating Spending Per Capita Comparison

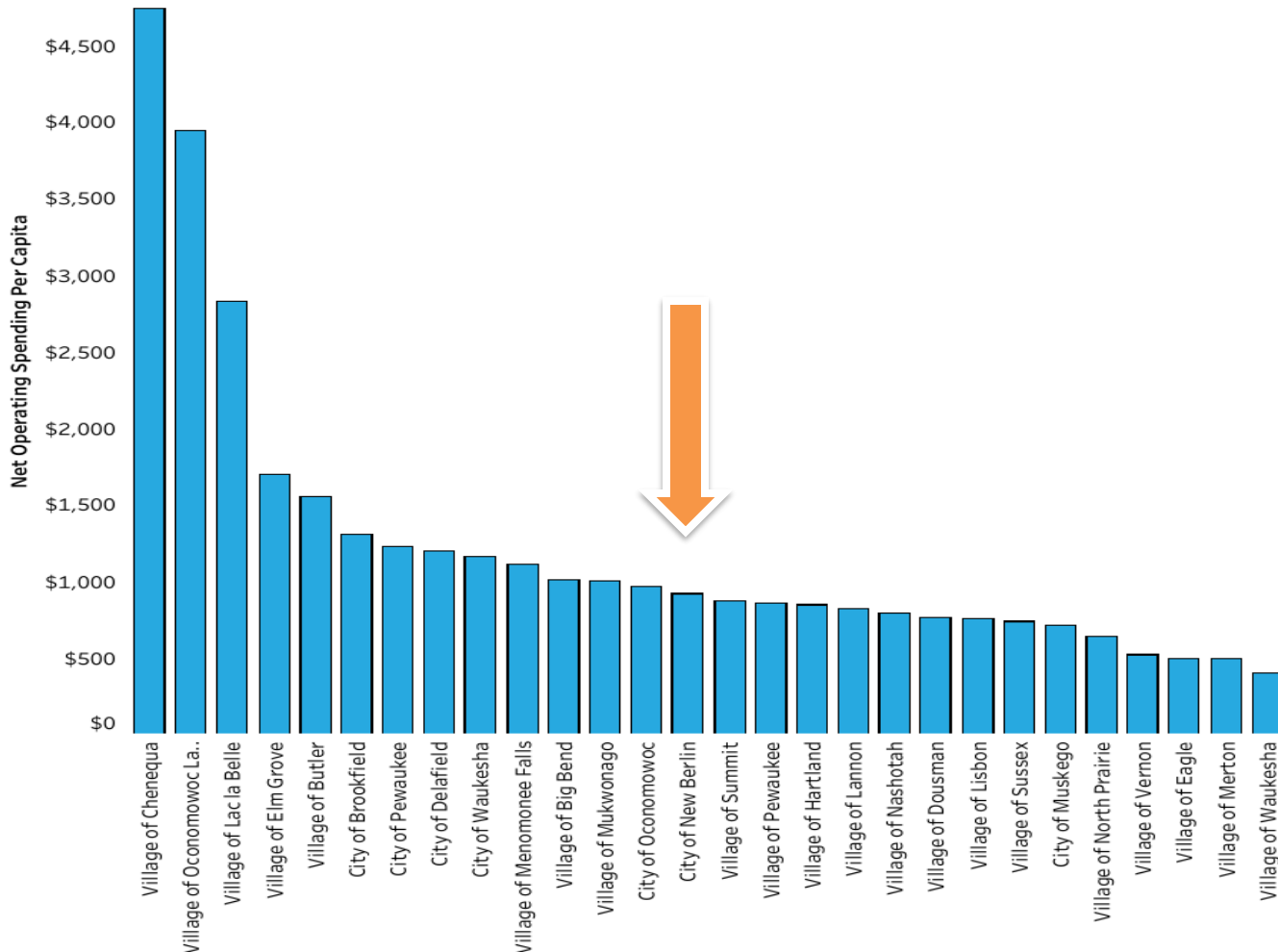
This page compares net operating spending per capita for the most recent data (2023) by county. Select a county or choose another county comparison below.

[Click to Return to Main View: Municipal Sp](#)

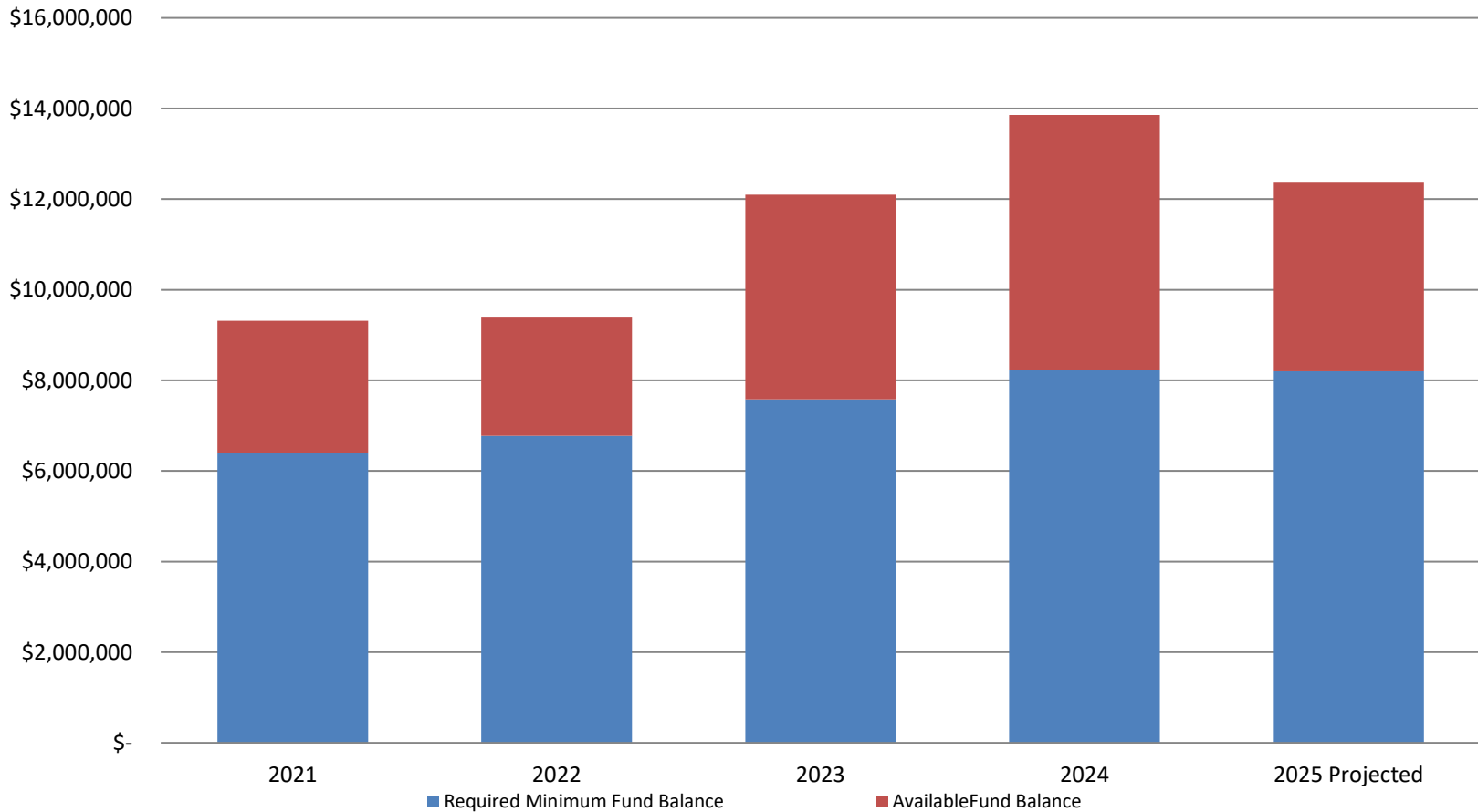
Select County  
Waukesha

## Comparison by County: Net Operating Spending in Waukesha County

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending**
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance
- Individual Income



# City General Fund Balance



# Fund Balance: Fund Balance Per Capita Comparison



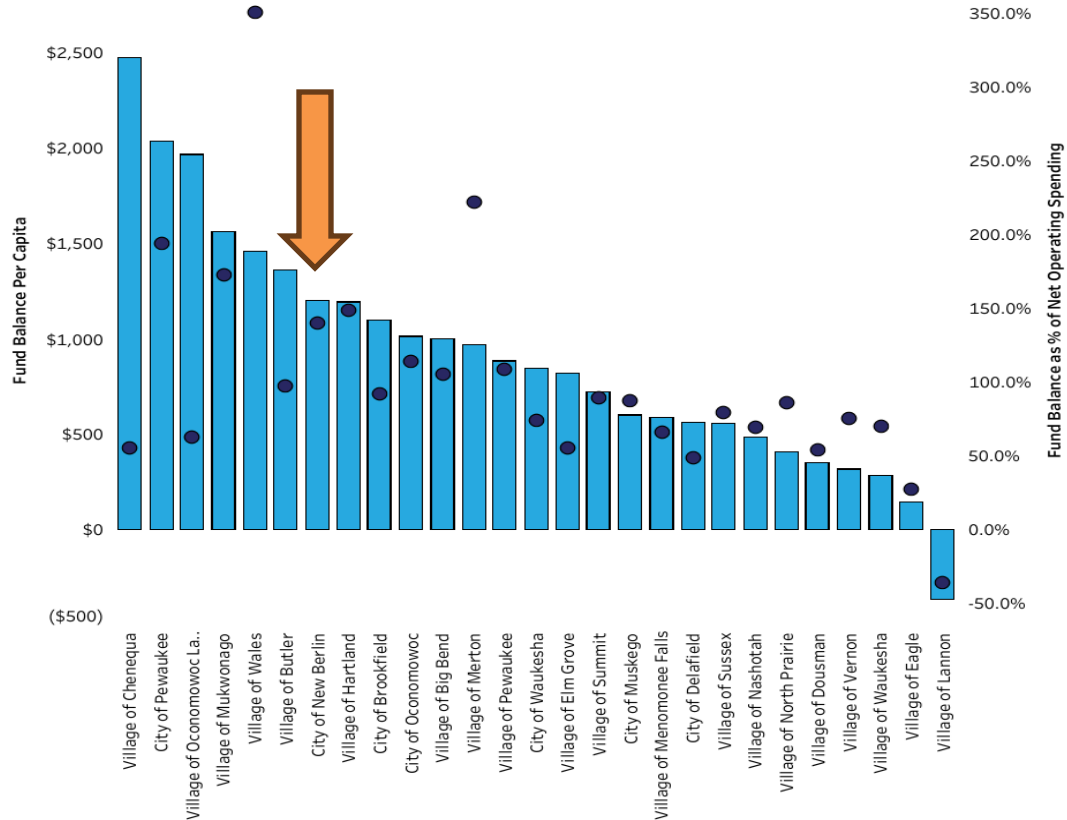
This page compares fund balance per capita and as a % of net operating spending (2022) by county. Select a county or choose another county comparison below.

[Click to Return to Main View: Fund Balance](#)

Select County  
Waukesha

## Comparison by County: Fund Balance in Waukesha County Fund Balance Per Capita (Bars) vs. as % of Net Operating Spending (Dots)

- General Government
- Street Maintenance
- Net Fire-EMS
- Net Police
- Net Basic Spending
- Net Operating Spending
- Property Taxes
- Shared Revenues
- Municipal Debt
- Fund Balance**
- Individual Income



## Shared Revenue and Property Values

[Click for Comparison by County](#)

[Click for Custom Comparison](#)



Select City or Village  
City of New Berlin

This page shows ten-year trends in state revenue sharing and equalized property values in the selected city or village.

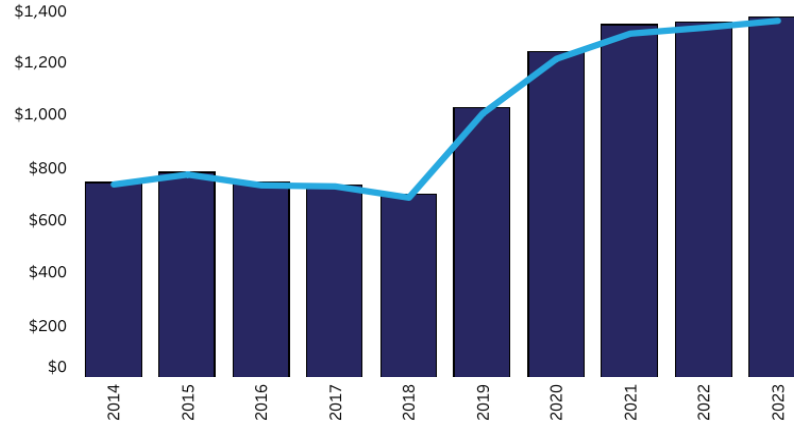
The state's shared revenue program distributes a portion of state income, sales, and some other tax collections to local governments for discretionary use. In the past, shared revenue was distributed according to a formula that took into account factors such as population and need and to an extent payments still reflect that previous formula. Shared revenue is a significant source of funding for some cities and villages, but it is not the only source of state aid to municipalities. **In 2023, Act 12 was signed into law, significantly boosting shared revenue distributions to all municipalities. Those new revenues will be reflected in the data published next year.**

Municipal tax rates are based in part on the total value of all taxable property in each municipality, also known as the tax base. Because local assessors are responsible for determining the property values for their jurisdictions, total assessed value across municipalities and counties is not a uniform measure. To bring all values to a uniform level comparable across jurisdictions, the state equalizes assessed values by using tools such as market sales analysis, random appraisals, and local assessors' reports. Equalized values, calculated yearly, are meant to reflect fair market value (the most probable selling price).

The shared revenue data come from the annual financial reports filed by municipalities with the Department of Revenue (DOR). Equalized value data are based on reports prepared by DOR. The equalized values shown include tax increment financing districts. Hover over each figure to learn more.

\*\*\*NOTE: The definition of "shared revenue" was expanded in 2020 to include expenditure restraint, exempt computer aid, personal property aid, video service provider aid, fallen protective service officer aid, and the statewide communication interoperability plan. Large increases in shared revenues from 2019 to 2020 may reflect these additions, as county and municipal aid and utility aid remained the same on a statewide level.\*\*\*

### City of New Berlin Shared Revenue in Thousands (Bars) vs. Per Capita (Line)



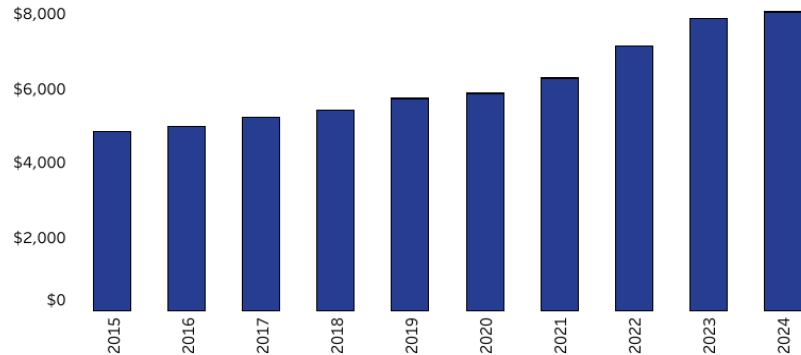
Shared Revenue Per Capita Rank in 2023:

544

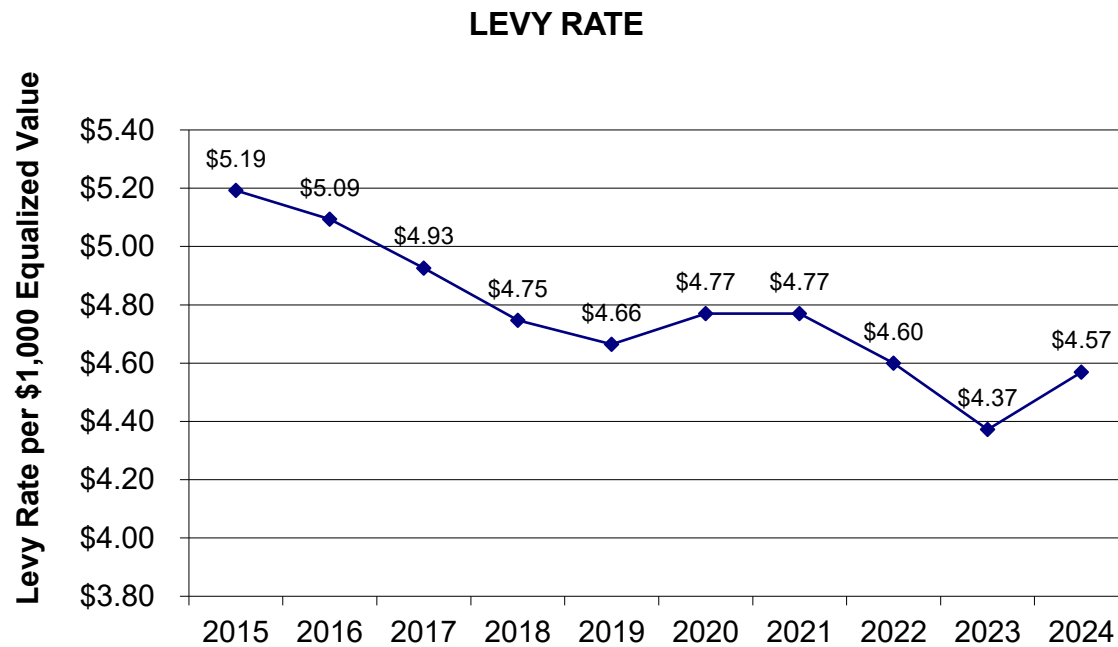
Shared Revenue Per Capita Change from Prior Year:

+2.0%

### City of New Berlin Equalized Property Values in Millions



# Levy Rate



# Equalized Value Analysis

		TOTAL EQUALIZED VALUE							
				2024	2025				
		Real Estate		8,046,558,800	8,404,437,700				
		Personal Property		-	-				
		Total		8,046,558,800	8,404,437,700				
<b>ANALYSIS</b>				<b>0.76%</b>					
		2024	Economic Change	New Construction	other Changes	2025	Change	% Change	
Real Estate	8,046,558,800	301,949,900	69,282,000	(13,353,000)	8,404,437,700	357,878,900	4.4%		
PP	-				-	-	n/a		
Total	8,046,558,800	301,949,900	69,282,000	(13,353,000)	8,404,437,700	357,878,900	4.4%		
<b>REAL ESTATE ANALYSIS</b>							Change	% Change	
Residential	6,031,524,300	235,491,100	45,800,600	12,359,900	6,325,175,900	293,651,600	4.9%		
Commercial	1,698,001,100	50,631,900	14,576,600	(71,857,300)	1,691,352,300	(6,648,800)	-0.4%		
Manufacturing	293,069,900	15,032,400	8,734,400	52,361,800	369,198,500	76,128,600	26.0%		
Other	23,963,500	794,500	170,400	(6,217,400)	18,711,000	(5,252,500)	-21.9%		
Total	8,046,558,800	301,949,900	69,282,000	(13,353,000)	8,404,437,700	357,878,900	4.4%		

# Property Taxes

[Click for Comparison by County](#)

[Click for Custom Comparison](#)



Select City or Village  
City of New Berlin

The charts on this page show ten-year trends regarding municipal property tax levies and rates in the selected city or village.

Property taxes are the largest source of revenue for most municipalities in Wisconsin. The full-value tax rate is calculated by dividing a municipality's tax levy (the amount of property taxes to be collected) by its equalized value. The greater the property value, the lower the tax rate needed to raise a given amount of revenue.

Since 2006, municipalities have been subject to state-mandated levy limits. These allow city and village property taxes for non-debt purposes to grow at the greater of the rate of new construction or a fixed percentage increase. Prior to 2012, the fixed percentage ranged from 2% to 3.86%, depending on the year. Since 2012, the state has set this "floor" at 0%; in other words, municipal levies generally have been frozen unless there was new construction.

Municipalities are one of several jurisdictions that levy property taxes in Wisconsin. For example, every Wisconsin resident lives in a city, village, or town, but also in a public school district, county, and technical college district, each of which has the power to impose property taxes. **These visuals display only the city or village property tax.**

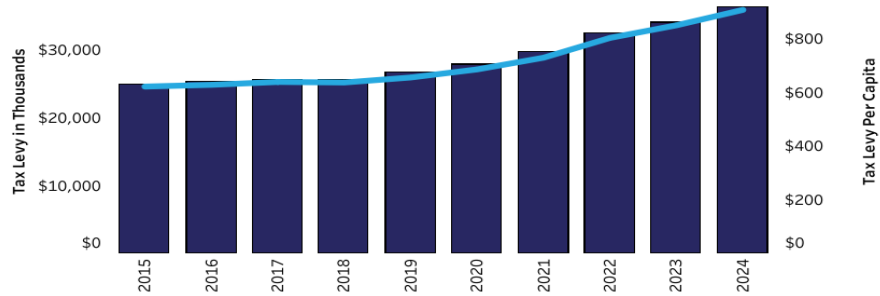
Hover over each figure to learn more.

## Percentage of Municipal Tax Base by Property Type in 2024

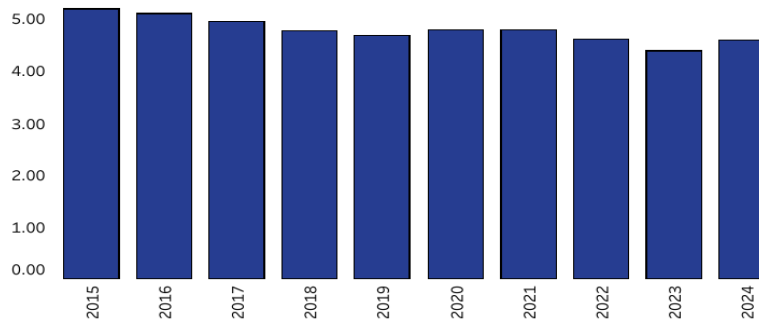
Residential	Commercial	Manufacturing	Other
75.0%	21.1%	3.6%	0.3%
68.3%	28.1%	3.3%	.3%



## City of New Berlin Municipal Property Tax Levy in Thousands (Bars) vs. Per Capita (Line)



## New Berlin Municipal Property Tax Rate Per \$1,000 of Value



# Income and Population

Select City or Village  
City of New Berlin

[Click for Comparison by County](#)

[Click for Custom Comparison](#)



New Berlin Population:  
**40,135**

Waukesha County



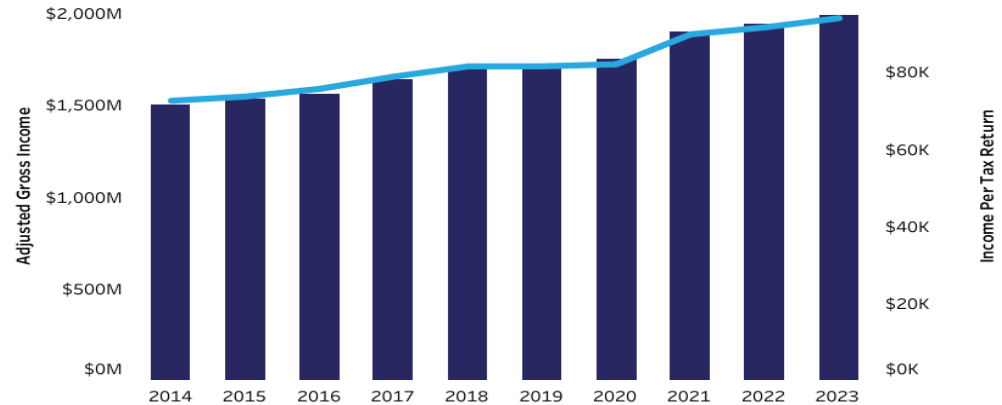
This page shows ten-year trends in income and population in the selected city or village.

Average adjusted gross income from state tax returns is one measure of the economic well-being of a community. The income tax data are compiled by the Department of Revenue (DOR) from individual tax returns. The income shown is the estimated total Wisconsin adjusted gross income within the municipality. The income per return is the estimated amount of income per return filed. The individual income taxes paid are the estimated total paid in each municipality. Population estimates are taken from the most recent Municipal Finance Report (MFR) filed by the municipality with DOR.

Hover over each figure to learn more.

Note: Data on income may not be fully accurate, as some filers incorrectly report their community of residence. Municipal income numbers may also be affected by unusual circumstances (e.g., the sale of a business). Additionally, for smaller communities included in the *Municipal Data Tool*, year-to-year data presented can be volatile. For example, the data for a low-population village or city could fluctuate widely due to the arrival or departure of a small number of individuals or businesses. Users should take this into consideration when analyzing potential trends within small communities, especially those with populations below 1,000 residents.

## City of New Berlin Gross Income Total (Bars) vs. Per Tax Return (Line)



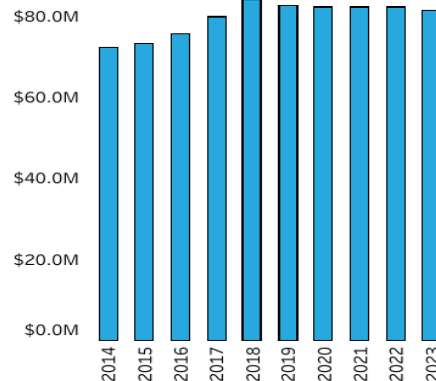
Income Per Tax Return State Rank in 2023:

**63**

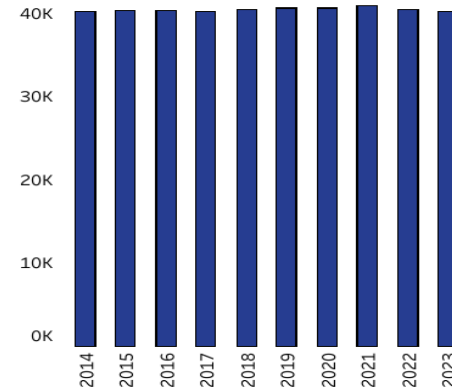
Income Per Tax Return Change from Prior Year:

**+2.6%**

### Individual Income Taxes Paid



### Population



# City Employment Statistics

## Unemployment Rate

	2022	2023	2024	June 2025
City of New Berlin	2.7%	2.7%	2.7%	3.1%
State of Wisconsin	2.9%	3.0%	3.0%	3.2%
United States	3.6%	3.5%	4.1%	4.4%

Source U.S. Dept of Labor – Bureau of Labor Statistics,  
State of WI, Dept of Workforce Development

# Statistical Information

- 36.7 Square miles with a population of 40,600
- 10<sup>th</sup> Highest property value in the State
- 2011 Digital City Survey winner
- 2021 Median family income as % US median: 130.4%
- 2020 Per capita income as % of state: 136%
- 227 Miles of Streets
- 919 Acres of Parks & Conservancy
- Named a “*Tree City USA*” by the National Arbor Day Foundation & a “*Bird City*” by Bird City WI
- 170 miles of water mains

# Highest Possible Bond Rating

## Moody's Rating:Aaa

### Summary

New Berlin (Aaa) benefits from a strong financial position and unused levy capacity that provides operational flexibility. Economic indicators are solid, though they lag the median for Aaa rated peers. Long-term leverage is moderate and expected to rise with future debt plans, though debt amortization is fast.

### Credit strengths

- » Strong reserve position and material unused levy capacity
- » Improving full value per capita because of the city's growing tax base

### Credit challenges

- » While healthy, economic indicators lag medians for Aaa rated peers
- » Elevated long-term leverage compared to peers, driven by debt

### Factors that could lead to a downgrade

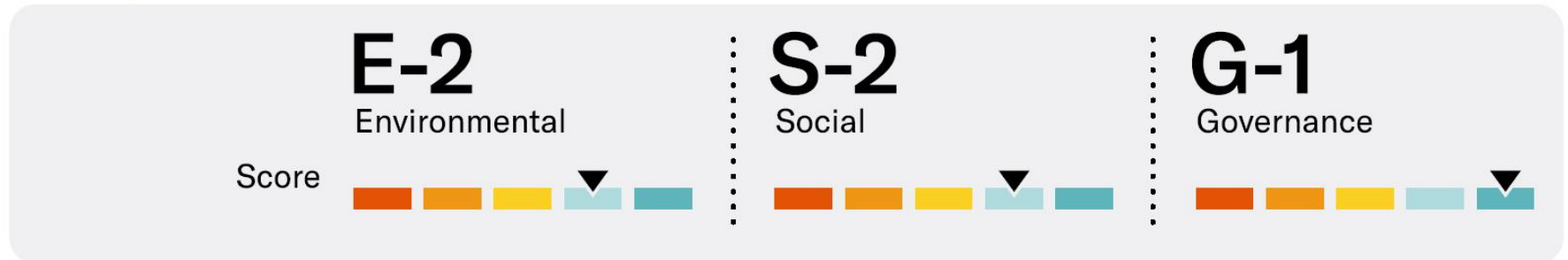
- » Narrowing of reserves to levels below 50% of revenues
- » Significant increase in long-term leverage to levels approaching 350% of revenue

-Moody's Investment Services 8/21/2025

New Berlin is one of only 5 cities, and one village in the State of Wisconsin that have achieved the highest rating.

# Moody's View of the City

Exhibit 5  
ESG issuer profile scores



Source: Moody's Ratings

## Governance

New Berlin's G Issuer Profile Score is **G-1** reflecting strengths in the city's policy credibility and effectiveness and strong management and budgeting practices. The city's transparency and disclosure is in line with peers, reflected in timely filing of audited financial statements and budgets. The city currently maintains different investment, budgeting, and fund balance policies to name a few, which it updates every three years. Budget management is strong, proven by the city's solid reserves, its utilization of a long-term capital improvement plan, and its flexibility in revenue raising ability. Unlike most Wisconsin cities, which levy at the maximum allowable amount, New Berlin has consistently maintained a significant amount of unused levy capacity, providing flexibility to increase operating revenues as needed.

# Levy Limit Capacity

Budget Year	Total Levy	Change from Prior Year	Permitted Levy Increases	Unused Capacity
2015	\$24,681,517	\$245,235	\$7,558,152	\$7,312,917
2016	\$24,968,332	\$286,815	\$7,448,617	\$7,161,802
2017	\$25,251,000	\$282,668	\$7,477,808	\$7,195,140
2018	\$25,550,392	\$299,392	\$7,470,699	\$7,171,307
2019	\$25,675,618	\$125,226	\$7,698,318	\$7,573,092
2020	\$26,592,266	\$916,648	\$8,528,479	\$7,611,831
2021	\$27,813,189	\$1,220,923	\$9,014,462	\$7,793,539
2022	\$29,748,131	\$1,934,942	\$9,510,004	\$7,575,062
2023	\$32,440,834	\$2,692,703	\$10,537,260	\$3,565,781
2024	\$34,087,231	\$1,646,397	\$12,179,361	\$3,830,420
2025	\$36,320,579	\$2,233,348	\$14,289,390	\$3,455,516
2026	\$38,280,000	\$1,959,421	\$15,569,565	\$2,946,195
Note - Permitted levy increases are levy adjustments not including net new construction.				

# Debt

Select City or Village  
City of New Berlin

[Click for Comparison by County](#)

[Click for Custom Comparison](#)



## City of New Berlin General Obligation Debt in Thousands (Bars) vs. Per Capita (Line)

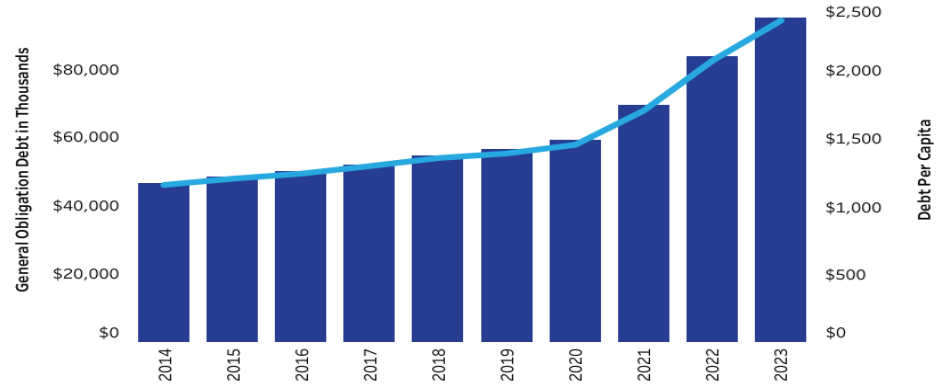
This page shows ten-year debt trends for the selected city or village.

General obligation (G.O.) debt is backed by the full faith, credit, and taxing power of the issuing government. Governments are legally obligated to levy the taxes necessary to make the debt payments.

Debt data come from the annual financial reports filed by municipalities with the state Department of Revenue (DOR). The total general obligation debt figure provided is as of December 31 of each given year.

Wisconsin municipalities are limited in general obligation debt to 5% of their property value, including the value in any tax incremental financing (TIF) districts. As a result, property-rich municipalities are able to assume more debt than property-poor ones. Property value calculations are made using the Equalized Values report from the DOR.

Hover over each figure to learn more.



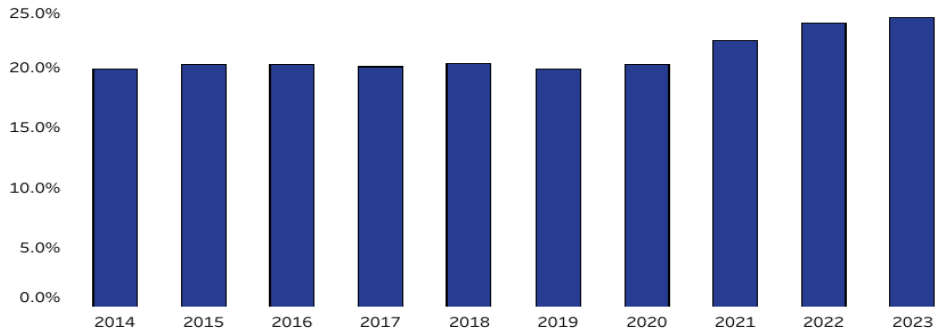
G.O. Debt Per Capita Rank in 2023:

**122**

G.O. Debt Change from Prior Year:

**+14.2%**

## City of New Berlin General Obligation Debt as share of state limit



# Funding sources for debt service requirements

Year ended Dec. 31	Debt service requirements			Debt Service		TID #3	TID #5	Impact Fees	General Tax Levy
	Principal	Interest	Total	Debt Premium	Funds				
	2025								
2026	12,135,000	3,434,565	15,569,565	621,466	200,000	535,940	644,850	10,000	13,557,309
2027	11,810,000	2,890,710	14,700,710	181,843	100,000	551,090	807,225	0	13,060,552
2028	11,185,000	2,467,673	13,652,673	0	100,000	624,063	780,200	0	12,148,410
2029	11,075,000	2,081,858	13,156,858	0	100,000	622,752	753,400	0	11,680,706
2030	9,765,000	1,742,017	11,507,017	0	0	623,535	726,600	0	10,156,882
2031	9,510,000	1,420,212	10,930,212	0	0	558,425	699,800	0	9,671,987
2032	6,565,000	1,123,500	7,688,500	0	0	540,600	775,400	0	6,372,500
2033	5,595,000	879,828	6,474,828	0	0	520,200	731,700	0	5,222,928
2034	4,125,000	696,312	4,821,312	0	0	0	770,000	0	4,051,312
2035	3,535,000	558,356	4,093,356	0	0	0	742,000	0	3,351,356
2036	2,590,000	450,187	3,040,187	0	0	0	714,000	0	2,326,187
2037	1,890,000	373,950	2,263,950	0	0	0	0	0	2,263,950
2038	1,890,000	310,744	2,200,744	0	0	0	0	0	2,200,744
2039	1,890,000	245,481	2,135,481	0	0	0	0	0	2,135,481
2040	1,890,000	179,131	2,069,131	0	0	0	0	0	2,069,131
2041	1,890,000	111,813	2,001,813	0	0	0	0	0	2,001,813
2042	1,215,000	50,634	1,265,634	0	0	0	0	0	1,265,634
2043	340,000	16,800	356,800	0	0	0	0	0	356,800
2044	250,000	5,000	255,000	0	0	0	0	0	255,000
2045	0	0	0	0	0	0	0	0	0
	99,145,000	19,038,772	118,183,772	803,309	500,000	4,576,605	8,145,175	10,000	116,807,180

# Net new construction allowable levy increases

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Net new construction %	Levy increase amount
2023 Levy/2024 budget 1.041%	\$268,946
2024 Levy/2025 budget 0.619%	\$161,597
2025 Levy/2026 budget 0.762%	\$200,109

# Proposed Budget Analysis

	Dollar	Percent				
<b>% Change in Budget:</b>						
2026 Proposed Budget	57,500,613					
2025 Adopted Budget	54,844,019					
Increase	2,656,594	4.84%				
<b>% Change in Levy:</b>						
2026 Proposed Levy	38,280,000					
2025 Adopted Levy	36,320,579					
Increase	1,959,421	5.39%				
<b>Tax Rate</b>						
2026 Proposed Levy	38,280,000					
TIF DISTRICT	534,860					
2026 Assessed value	7,430,221,838	*not final				
2026 Tax Rate per thousand	\$5.2239					
2026 Tax Rate	\$5.2239					
2025 Tax Rate	\$4.9779					
Increase	\$0.2460	4.94%				

# Proposed Tax Rate Analysis

<b>Tax Rate</b>				
2026 Proposed Levy	38,280,000			
TIF DISTRICT	534,860			
2026 Assessed value	7,430,221,838	not final, waiting on St manufacturing values		
2026 Tax Rate per thousand	\$5.2239			
2026 Tax Rate	\$5.2239			
2025 Tax Rate	\$4.9779			
Increase	\$0.2460		4.94%	
<b>Average increase to Single Family (including Condos)</b>				
taxes/collected	Average	Tax		
Year	Assessment	Rate	Taxes	\$ Change
2019/2020	274,700	\$5.00	1,373.23	38.76
2020/2021	274,700	\$5.18	1,423.22	49.98
2021/2022	274,700	\$5.52	1,517.23	94.01
2022/2023	274,700	\$5.97	1,640.32	123.09
2023/2024	274,700	\$6.26	1,719.20	78.89
2024/2025	369,700	\$4.98	1,840.33	121.13
2025/2026	369,700	\$5.22	1,931.28	90.95
*Average changes due to revaluation				

# Subsequent Changes to Budget

			<u>Proposed</u>	<u>Revised</u>	<u>Change</u>	
<b>2026 Proposed Tax Levy</b>						<b>\$38,280,000</b>
<b><i>Expenditures:</i></b>						
15131029	52030	CONTRACTED SERVICES	105,000	103,500	1,500	
15131029	53010	ELECTRICITY	425,000	420,000	5,000	
15131029	53050	HEATING GAS/FUEL	170,000	165,000	5,000	
15160000	50060	SALARY-POLL WORRIERS	115,000	100,000	15,000	
15232900	54350	PUBLIC RELATIONS	5,000	2,500	2,500	
15620000	54510	RECYCLING SUPPLIES	5,000	-	5,000	
<b><i>Revenues:</i></b>						
01010100	41024	FIRE DEPT OT BILLING		12,304	12,304	
01010100	41080	ROAD AIDS	2,415,276	2,368,972	(46,304)	
		Net Tax Levy Adjustment				-
<b>2026 Proposed Tax Levy</b>						<b>\$38,280,000</b>



# CITY OF NEW BERLIN

## OFFICE OF THE MAYOR



# 2026 EXECUTIVE BUDGET NARRATIVE

PREPARED BY:  
MAYOR DAVE AMENT



# Mayor's 2026 Executive Budget Narrative

My proposed 2026 Operating Budget continues to provide the great services that our New Berlin residents and business partners have come to expect while preserving the rural/suburban character of our community that attracted us to New Berlin in the first place.

We will continue to counter the cost increases caused by state regulations and mandates, state revenue restrictions, significant inflation, insurance increases, implementation of an aggressive ADA accessibility plan for city parks and facilities, major facilities and equipment improvements, WRS increases with improved efficiencies and innovative fiscal policies throughout the organization. We will also continue prioritizing projects and using creative financial opportunities.

As has been the case in my previous 12 budgets, we will continue our mission to operate in a more business-like model. This transition has helped streamline the organization and created efficiencies that have helped offset inflation costs that have affected every area of city operations. This transition has also allowed us to continue to make improvements to our local roads, parks, facilities, city assets and to the services the city provides to our residential and business taxpayers.

Over the past 12 years I have initiated several mini-reorganizations and again in 2026 I will continue to review and implement, where appropriate, mini reorganizations that will provide our residents and business partners with a high level of service, streamline our operations, retain our great staff, and attract new personnel when needed, create additional efficiencies, and improve succession planning and cross training opportunities in all departments.

My proposed 2026 Executive Budget includes two significant mini reorganizations that will result in substantial savings. I have made the decision to transfer the administrative responsibilities of the Utility Department to the Department of Public Works. While the administration and overall supervision of the Utility Division will now be the responsibility of the DPW Director, the day-to-day operations will remain under the supervision of the Utility Manager. This will result in an overall increase in the city's revenue of \$39,850.00, it will also result in a significant savings to the Utility budget of \$62,793.00.

In addition, the city will contract out the Assessors Services as of January 1, 2026, and the City Assessors Department will be dissolved effective December 31, 2025. This reorganization has been thoroughly vetted and will create an approximate savings of more than \$315,000.00.

The overall cost savings to taxpayers of these mini reorganizations would not have been possible without our staff's support and cooperation during the transitions. I have initiated several other smaller changes that have also reduced operational costs.

A significant amount of the original shortfall was created by a 39.9% (\$1.3 million) rate increase from our current employee's health care insurance carrier. Our Human Resource & Finance Departments worked together on transitioning our health care insurance from United Health Care to a self-insured platform. Rather than a \$1.3 million cost increase, their hard work has resulted in a reduction of \$39,539.00 from 2025.

The “tax-exempt utility property located in the municipality” portion of the State Shared Revenue increased by \$234,500 for 2026 as well.

In 2014 I introduced the “Equipment Replacement Fund.” Because of the success of this program, I have once again included it in my proposed 2026 operating budget. The Equipment Replacement Fund allows us to continue to replace several old, inefficient, and in some cases unsafe equipment and vehicles without having to borrow for them. Now these items are purchased within our operating budget, reducing our debt service and the effects borrowing has on our operating budget.

Despite what was being said this past summer on social media and even some on the Common Council, New Berlin is financially strong and does NOT have a deficit. New Berlin uses strong conservative financial policies to guide our city operations. In the most recent audit report presented to the Common Council by Baker/Tilly, their report indicated that New Berlin is in a very strong financial position. New Berlin uses only 25% of our statutory debt limit, leaving 75% of our capacity available if needed.

In addition, due to our conservative fiscal policies, Moody’s Investment Services has again assigned New Berlin its “Triple A” (Aaa) Bond Rating, the highest rating possible!” The Aaa Bond Rating has allowed the city to get the best interest rates available on our debt issues as presented by Ehlers & Associates Senior Advisor, Greg Johnson, at a recent Common Council meeting. There are only 4 other cities in Wisconsin to receive the Moody’s “Aaa” Rating!

*When evaluating New Berlin, Moody’s Rating Service concluded “New Berlin is in a strong financial position, economic indicators are solid and is in a strong reserve position, its credit profile is supported by a growing tax base and the unused levy capacity that provides operational flexibility and quick amortization schedule on outstanding debt. The city’s unused levy capacity distinguishes it among many peers in the state that are constrained by state-imposed limits on increasing the levy. In fiscal 2024 New Berlin had a little over \$5 million in unused levy capacity, or 10% of governmental revenues. The city’s financial position will remain strong...the fiscal 2025 budget is in balance and expects positive results due to conservative budgeting. Fiscal 2024 closed with an increase of \$2.7 million in fund balance that was driven by positive investment income and conservative budgeting of expenses. The city has also prioritized ADA accessibility throughout its public facilities. Capacity is from the city’s abated debt service levy that is paid from other sources, including tax increment district (TID) increments, golf course income and utility revenue.”*

*The 2024 New Berlin’s Issuer Profile Score reflects strengths in the city’s policy credibility, effectiveness, and budget practices. Budget management is strong, proven by the city’s solid reserves, its utilization of a long-term capital improvement plan, and its flexibility in revenue raising ability. Unlike most Wisconsin cities, which levy at the maximum allowable amount, New Berlin has consistently maintained a significant amount of unused levy capacity, providing flexibility to increase operating revenues as needed.”*

More good news. William Bornhoft of the New Berlin Patch reported in 2024 “Realtor.com recognized New Berlin’s zip code 53151 as the 12<sup>th</sup> overall in the entire country on the Hottest Zip Code Report—a national ranking of the top real estate markets.” Only 3 other Zip Codes in Wisconsin even made that list.

## General Budget Overview

My proposed 2026 budget includes Police and Fire Department Union contract increases and a modest Across the Board (ATB) increase for our non-represented employees. The city has not been immune to the increased inflation costs over the last several years. The budget reflects the increased cost of supplies, utilities, liability insurance, health insurance, cost increases to the retirement program (WRS) of \$11,000.00, scheduled salary increases, replacement of old and worn-out equipment, building and facility repairs along with several other increases caused by inflation affecting virtually everything that we need to provide services to our community.

As in the past, the city's 2026 budget included use of \$1 million from surplus. Due to our innovative cost saving measures, mini reorganizations & frugal purchasing by our staff, the final actual results from last year added \$1.7 million to our surplus for a net gain of \$2.7 million. My 2026 proposed budget uses an additional \$600,000 of these funds to moderate the current year's property tax increase.

To further reduce the property tax increase, we have been able to reduce expenditures to offset many, but not all, of these increased costs. The initial department proposed 2026 budget documents presented to me on August 25, 2025, showed a shortfall of \$4,097,330.00 between revenues and expenditures. This would have calculated out to an 11.47% increase in the levy, a \$211.05 property tax increase on an average single-family home in New Berlin. My proposed budget represents a 4.94% increase in the levy, a \$90.95 increase or \$7.58/month on the average single-family home in 2026.

We have not yet received all the final revenue and expenditure numbers; some amounts have been calculated based on assumptions. Any updates received could result in some line-item changes. However, any corresponding adjustments are not expected to result in any significant changes in the budget's bottom line.

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## In Conclusion

New Berlin has always been in a strong position to attract growth from the business sector in our Industrial Parks, Westridge Business Park, and our planned retail centers including the City Center, Moorland Road and Beloit Road area, and other planned commercial and retail areas. Increasing our tax base allows us to absorb cost increases that would otherwise increase property taxes, but we must be careful that it does not negatively impact the charm of this great community and the quality of life we enjoy in New Berlin. Any expansion of the tax base that is derived from development must be focused on areas in need of redevelopment or are designated for development by our Comprehensive Plan.

I want to thank the Common Council and our dedicated staff for the leadership they display in providing the professional and quality services that we expect at an affordable price. Controlling the city portion of the property tax, while providing quality services, transparency, and an open

government remains our mission. This budget continues to provide outstanding services while at the same time controlling the city portion of the property tax for our residential homeowners and business partners.

If you have any questions about this budget, please feel free to contact me, Ralph, or anyone from our staff.

**Mayor David A. Ament**

CITY OF NEW BERLIN  
PROPOSED 2026 BUDGET

EXPENDITURES	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
GENERAL GOVERNMENT	6,704,383	7,533,617	8,076,147	3,957,518	7,987,737	8,790,817	8,332,259
PUBLIC SAFETY	18,752,016	20,202,194	22,300,572	10,226,432	22,391,874	23,507,603	23,112,511
PUBLIC WORKS	4,342,772	4,255,663	4,568,265	1,990,687	4,568,265	4,778,542	4,673,898
COMMUNITY DEVELOPMENT	710,754	736,935	736,920	356,452	737,555	818,729	833,089
LIBRARY	1,714,996	1,829,330	1,754,876	850,001	1,754,876	1,841,171	1,806,870
PARK AND RECREATION	1,834,775	2,131,992	2,308,504	1,048,076	2,322,587	2,492,751	2,414,589
EQUIPMENT REPLACEMENT	265,000	240,000	300,000	300,000	300,000	300,000	300,000
UNCLASSIFIED	-	4,198	352,973	-	-	416,000	300,000
DEBT SERVICE	10,195,807	12,222,510	14,445,762	12,771,696	14,445,762	15,175,766	15,727,397
<b>TOTAL EXPENDITURES</b>	<b>44,520,503</b>	<b>49,156,439</b>	<b>54,844,019</b>	<b>31,500,862</b>	<b>54,508,656</b>	<b>58,121,379</b>	<b>57,500,613</b>
<b>REVENUES</b>							
<b>TAXES:</b>							
GENERAL PROPERTY TAX	32,440,834	33,930,524	36,320,579	31,654,719	36,320,579	36,596,615	38,280,000
OTHER TAXES	768,136	816,219	833,600	445,921	838,942	824,285	824,285
INTERGOVERNMENTAL	5,934,536	6,395,416	6,753,613	1,695,636	6,769,340	6,123,255	6,386,730
LICENSES AND PERMITS	1,130,716	1,471,626	1,309,962	572,471	1,317,760	1,313,760	1,443,760
FINES & FORFEITURES	336,532	392,635	350,000	232,661	370,000	380,000	380,000
PUBLIC CHARGES FOR SERVICES	2,529,142	2,502,205	3,023,060	1,538,102	2,735,742	2,803,582	2,953,197
INTERDEPARTMENTAL	677,078	572,152	640,449	184,787	635,949	635,949	643,149
COMMERCIAL	2,466,096	3,051,958	2,356,863	1,338,197	2,354,430	2,352,299	2,652,299
APPROPRIATION FROM SURPLUS	1,000,000	1,000,000	1,500,000	-	1,500,000	1,500,000	1,600,000
<b>TRANSFERS:</b>							
GOLF COURSE RESERVE FUND	236,500	232,000	232,375	-	232,375	135,000	135,000
DEBT SERVICE FUND	234,053	-	797,422	-	797,422	168,514	821,466
CAPITAL PROJECTS FUND	-	-	-	-	-	-	189,937
IMPACT FEE FUND	10,000	10,000	-	-	-	10,000	10,000
TAX INCREMENT DISTRICT	413,415	819,252	726,096	-	726,096	1,180,790	1,180,790
<b>TOTAL REVENUES</b>	<b>48,177,038</b>	<b>51,193,987</b>	<b>54,844,019</b>	<b>37,662,494</b>	<b>54,598,635</b>	<b>54,024,049</b>	<b>57,500,613</b>

CITY OF NEW BERLIN  
 PROPOSED BUDGET OF EXPENDITURES FOR 2026  
 COMPARED WITH ACTUAL EXPENDITURES FOR 2023, 2024 AND BUDGETED FOR 2025

GENERAL GOVERNMENT	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
501 MAYOR DEPARTMENT	240,646	253,652	342,986	161,202	338,891	356,764	348,292
502 COUNCIL	89,616	90,289	90,299	53,324	91,284	90,299	90,299
503 CUSTOMER SERVICE COMMI	373	1,349	1,800	-	1,800	1,800	1,800
504 HUMAN RESOURCES	645,866	659,494	777,910	361,299	667,027	755,061	747,260
505 FINANCE	551,157	570,073	615,022	340,553	666,333	702,166	674,868
506 ASSESSOR	450,229	505,640	547,570	268,010	514,577	570,853	236,000
508 CITY ATTORNEY	303,892	296,925	318,300	187,642	318,300	333,300	333,300
509 MUNICIPAL COURT	205,511	214,891	223,961	105,157	223,961	247,873	233,953
510 SAFETY SATURDAY	7,000	9,386	9,386	9,386	9,386	9,386	9,386
513 BUILDINGS & GROUNDS	1,415,858	1,789,638	2,072,133	849,422	2,072,133	2,340,337	2,289,141
514 INSURANCE	729,454	824,165	762,050	524,019	762,050	801,053	801,053
515 INFORMATION TECHNOLOGY	1,447,194	1,591,597	1,778,877	778,329	1,778,422	1,881,948	1,873,946
516 CITY CLERK	617,487	726,478	533,853	319,026	542,573	697,977	690,961
528 LANDMARI COMMISSION	100	40	2,000	149	1,000	2,000	2,000
	6,704,383	7,533,617	8,076,147	3,957,518	7,987,737	8,790,817	8,332,259

CITY OF NEW BERLIN  
 PROPOSED BUDGET OF EXPENDITURES FOR 2026  
 COMPARED WITH ACTUAL EXPENDITURES FOR 2023, 2024 AND BUDGETED FOR 2025

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
<b>PUBLIC SAFETY</b>							
517 FIRE/POLICE COMMISSION	14,165	22,345	15,000	12,474	15,000	25,000	25,000
521 POLICE DEPARTMENT	10,907,097	11,464,572	12,461,424	5,796,063	12,440,291	13,039,504	12,864,306
523 FIRE DEPARTMENT	6,405,856	6,967,515	7,971,292	3,510,979	8,088,936	8,505,747	8,376,609
524 EMERGENCY MANAGEMENT	102,950	109,209	100,420	39,908	95,211	122,049	122,049
525 PUBLIC FIRE PROTECTION	705,893	964,674	1,050,934	525,467	1,050,934	1,050,934	1,050,934
526 INSPECTION DIVISION	611,655	665,629	693,252	333,291	693,252	756,119	665,363
527 SEALER OF WEIGHTS & MEA	4,400	8,250	8,250	8,250	8,250	8,250	8,250
	18,752,016	20,202,194	22,300,572	10,226,432	22,391,874	23,507,603	23,112,511
<b>COMMUNITY DEVELOPMENT</b>							
529 DCD ADMINISTRATION	388,567	411,864	378,467	189,832	379,102	424,716	446,275
530 PLANNING SERVICES DIVISIC	322,187	325,071	358,453	166,620	358,453	394,013	386,814
	710,754	736,935	736,920	356,452	737,555	818,729	833,089
<b>PUBLIC WORKS</b>							
511 ENGINEERING SERVICES DIV	515,089	419,051	555,116	83,026	555,116	576,310	560,926
561 PUBLIC WORKS	138,752	207,638	301,680	131,700	301,680	222,696	213,300
562 STREETS	3,688,931	3,628,974	3,711,469	1,775,961	3,711,469	3,979,536	3,899,672
	4,342,772	4,255,663	4,568,265	1,990,687	4,568,265	4,778,542	4,673,898
<b>EDUCATION</b>							
581 LIBRARY	1,714,996	1,829,330	1,754,876	850,001	1,754,876	1,841,171	1,806,870

CITY OF NEW BERLIN  
 PROPOSED BUDGET OF EXPENDITURES FOR 2026  
 COMPARED WITH ACTUAL EXPENDITURES FOR 2023, 2024 AND BUDGETED FOR 2025

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
PARIS AND RECREATION							
591 PARKS	982,201	1,002,209	1,077,559	488,335	1,077,559	1,183,591	1,130,450
592 RECREATION	805,054	1,084,551	1,215,945	551,832	1,230,028	1,294,160	1,269,139
595 NB ATHLETIC ASSOCIATION	27,520	30,232	-	-	-	-	-
599 FOURTH OF JULY COMMISSI	20,000	15,000	15,000	7,909	15,000	15,000	15,000
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	1,834,775	2,131,992	2,308,504	1,048,076	2,322,587	2,492,751	2,414,589
UNCLASSIFIED							
612 CITY ACCOUNTS	-	4,198	-	-	-	-	-
613 EQUIPMENT REPLACEMENT	265,000	240,000	300,000	300,000	300,000	300,000	300,000
616 CONTINGENCY FUND	-	-	352,973	-	-	416,000	300,000
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	265,000	244,198	652,973	300,000	300,000	716,000	600,000
DEBT SERVICE							
621 CAPITAL PROJECTS DEBT	10,195,807	12,222,510	14,289,390	12,754,185	14,289,390	15,017,934	15,569,565
622 HICIORY GROVE	-	-	-	-	-	-	-
623 INTERFUND ADVANCE	-	-	156,372	17,511	156,372	157,832	157,832
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	10,195,807	12,222,510	14,445,762	12,771,696	14,445,762	15,175,766	15,727,397
TOTALS	44,520,503	49,156,439	54,844,019	31,500,862	54,508,656	58,121,379	57,500,613

CITY OF NEW BERLIN  
 PROPOSED BUDGET OF EXPENDITURES FOR 2026  
 COMPARED WITH ACTUAL EXPENDITURES FOR 2023, 2024 AND BUDGETED FOR 2025

Org	Object	TAXES	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
1000000	40110	GENERAL TAXES	32,440,834	33,930,524	36,320,579	31,654,719	36,320,579	36,596,615	38,280,000
1000000	40130	OMITTED TAXES	-	-	-	-	-	-	-
1000000	40140	PAYMENT IN LIEU OF TAXES	17,740	18,593	18,600	7,285	7,285	7,285	7,285
1000000	40170	INT/PENALTY ON TAX	77,922	74,998	70,000	51,479	72,000	72,000	72,000
1000000	40174	AG USE CONVERSION	7,553	14,411	-	14,657	14,657	-	-
1011600	40160	WATER UTILITY EQUIV	664,921	708,217	745,000	372,500	745,000	745,000	745,000
		<b>TOTAL</b>	<b>33,208,970</b>	<b>34,746,743</b>	<b>37,154,179</b>	<b>32,100,640</b>	<b>37,159,521</b>	<b>37,420,900</b>	<b>39,104,285</b>
		<b>INTERGOVERNMENTAL</b>							
1010100	41000	GRANTS-FEDERAL-ARPA	1,500,000	500,000	-	-	-	-	-
1010100	41000	GRANTS-FEDERAL-FIRE SAFER	497,699	745,045	811,216	-	811,216	180,683	180,683
1010100	41010	GRANTS-STATE	-	2,883	-	-	-	-	-
1010100	41020	GRANTS-LOCAL	26,782	23,453	-	-	-	-	-
1010400	44310	2% FIRE DUES	282,038	315,920	315,920	-	333,652	333,652	333,652
1010100	41022	NEW BERLIN SCHOOL DIST-PD RI	125,129	277,843	290,742	290,742	290,742	300,562	300,562
1010100	41024	FIRE DEPARTMENT OT BILLING	-	-	-	-	-	-	-
		STATE SHARED TAX							
1010100	41030	SPECIAL UTILITY TAX	213,179	186,853	208,849	-	208,849	208,849	443,341
1010100	41040	SHARED REVENUE	516,379	1,517,603	1,552,437	-	1,552,437	1,605,065	1,605,065
1010100	41045	PERSONAL PROPERTY AID DIST	365,004	365,004	365,004	365,004	365,004	365,004	365,004
1010100	41047	PERSONAL PROPERTY ACT 12	-	-	443,618	443,377	443,618	443,618	443,377
1010100	41050	EXEMPT COMPUTER AID	150,089	150,089	150,089	-	150,089	150,089	150,089
1010100	41046	VIDEO PROVIDER	117,681	117,681	117,681	-	117,681	117,681	117,681
1010100	41070	MEDICAL CARE TRANSPORT	20,385	30,668	110,000	-	110,000	32,000	32,000
1010100	41080	ROAD AIDS	2,120,171	2,162,374	2,388,057	596,513	2,386,052	2,386,052	2,415,276
		<b>TOTAL</b>	<b>5,934,536</b>	<b>6,395,416</b>	<b>6,753,613</b>	<b>1,695,636</b>	<b>6,769,340</b>	<b>6,123,255</b>	<b>6,386,730</b>

Org	Object	LICENSES & PERMITS	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
1010200	42000	LIQUOR LICENSES	41,965	41,188	38,000	43,005	41,000	41,000	41,000
1010200	42031	SEALER OF WEIGHTS & MEAS FE	4,925	4,425	7,200	505	7,200	7,200	7,200
1010200	42040	BARTENDERS	11,700	16,075	8,000	10,110	10,110	10,110	10,110
1010200	42090	SUNDRY - OTHER	32,313	30,771	32,312	30,797	31,000	31,000	31,000
1010200	42120	BUILDING PERMITS	316,109	453,137	390,000	193,011	390,000	390,000	490,000
1010200	42130	ELECTRICAL PERMITS	105,643	186,233	135,000	73,170	135,000	135,000	145,000
1010200	42140	PLUMBING PERMITS	65,622	110,782	115,000	55,927	115,000	115,000	125,000
1010200	42150	WELL PERMITS	-	30,480	-	4,000	4,000	-	-
1010200	42160	FIRE PERMITS	13,318	23,350	20,000	9,640	20,000	20,000	20,000
1010200	42190	SUNDRY PERMITS	77,625	121,998	110,000	46,533	110,000	110,000	120,000
1010200	42200	SIGN PERMITS	9,357	11,124	4,450	3,588	4,450	4,450	4,450
1010200	42210	CABLE TV INCOME	452,139	442,063	450,000	102,185	450,000	450,000	450,000
		Total Licenses & Permits	1,130,716	1,471,626	1,309,962	572,471	1,317,760	1,313,760	1,443,760
		<b>FINES, FORFEITURES &amp; PENALTIES</b>							
1010300	43000	COURT FINES	336,532	392,635	350,000	232,661	370,000	380,000	380,000
		<b>PUBLIC CHARGES FOR SERVICES</b>							
1010400	44010	ENGINEERING SERVICE FEES	157,146	42,650	25,300	9,900	25,300	25,300	25,300
1010400	44011	PLANNING SERVICE FEES	28,571	18,198	36,000	26,819	36,000	36,000	36,000
1010400	44020	DOG LICENSE REFUND	3,105	3,069	3,100	2,328	3,100	3,100	3,100
1010400	44030	FIRE INSPECTIONS	133,964	133,822	133,809	135,015	135,015	135,412	135,412
1010400	44040	CAT LICENSE	1,020	1,122	800	1,311	1,311	1,000	1,000
1010400	44060	WC WAGE REIMB	-	6,862	-	-	-	-	-
1010400	44090	AMBULANCE SERVICE FEES	1,423,370	1,385,620	1,450,000	736,711	1,450,000	1,450,000	1,450,000
1010400	44091	ENGINE RESPONSE FEE	17,171	13,238	7,500	5,144	9,000	10,000	10,000
1010400	44092	INTER-FACILITY TRANSPORTS	4,484	-	-	-	-	-	-
1010400	44110	LIBRARY FINES	23,181	29,077	36,000	13,976	36,000	45,000	45,000
1010400	44111	LIBRARY - COPIES	7,004	7,582	8,500	4,166	8,500	8,500	8,500
1010400	44112	LIBRARY - OTHER SYSTEM	28,895	33,286	23,231	11,425	23,231	28,415	28,415
1010400	44120	CURB & DITCH	2,350	3,500	2,000	1,200	2,000	2,000	2,000
1010400	44130	BOARD OF APPEALS	400	1,800	1,000	600	1,000	1,000	1,000
1010400	44140	REZONING	6,715	2,550	3,600	10,123	11,000	3,600	3,600
1010400	44141	ZONING LETTER	1,500	1,050	-	-	-	-	-
1010400	44160	PLANNED UNIT DEVELOPMENT	-	-	600	1,050	1,050	600	600
1010400	44170	DOG LICENSE	4,608	4,733	4,600	100	4,650	4,650	4,650
1010400	44180	REOCCUPANCY	17,350	11,150	13,000	7,700	13,000	13,000	13,000
1010400	44190	SALE OF COMPUTER INFORMATI	150	-	-	-	-	-	-
1010400	44200	USE APPROVAL	31,557	14,071	14,000	43,875	45,000	14,000	14,000
1010400	44210	HIGHWAY LABOR CHG.	12,480	17,618	15,000	6,526	15,000	15,000	15,000

<b>PUBLIC CHARGES FOR SERVICE</b>		2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	ESTIMATED TOTAL	DEPARTMENT PROPOSED	MAYOR PROPOSED
1010400	44220	CONDITIONAL USE	1,815	1,200	3,600	2,400	3,600	3,600
1010400	44240	HOME OCCUPATION	-	-	600	-	600	600
1010400	44250	EROSION CONTROL FEES	14,298	13,720	5,000	5,077	5,300	5,000
1010400	44260	CONCEPTUAL REVIEW	-	-	900	-	-	-
1010400	44280	LAND DIVISION	8,280	1,100	11,000	3,900	11,000	11,000
1010400	44300	NR135	3,421	3,425	4,000	2,365	2,365	4,000
1010400	44320	FILING FEE - PLANNING	10,050	9,600	8,750	5,250	8,750	8,750
1010400	44340	RECREATION PROGRAMS	500,816	588,582	600,000	340,090	600,000	677,885
1010400	44341	REC CENTER MEMBERSHIPS	-	51,205	250,000	63,740	120,000	70,000
1010400	44342	REC CENTER-CONCESSION	-	5,325	2,000	7,677	7,800	10,000
1010400	44343	NBAA - FEES	-	17,602	250,000	54,854	105,000	105,000
1010400	44360	PARK PERMITS/FEES	57,656	61,050	35,000	29,065	35,000	35,000
1010400	44361	RECREATION FACILITY RENTAL	10,705	6,538	60,000	750	-	60,000
1010400	44362	EVENT RENTAL	5,420	-	5,420	-	5,420	5,420
1010400	45050	SP. ASSESS-WRITTEN	10,760	11,460	7,000	4,965	9,000	9,500
1010400	48042	RECREATION - ADVERTISEMENT	900	400	1,750	-	1,750	1,750
Total Public Charges for Services		2,529,142	2,502,205	3,023,060	1,538,102	2,735,742	2,803,582	2,953,197
<b>INTERDEPARTMENTAL</b>								
1010500	46010	ADMIN CHG.-UTILITY	69,874	69,874	64,874	34,937	64,874	72,074
1010500	46011	ADMIN CHG.-STORMWATER	449,010	356,270	429,500	149,850	425,000	425,000
1010500	46012	ADMIN CHG.- GARBAGE/RECYCLI	144,725	144,725	144,725	-	144,725	144,725
1010500	46013	ADMIN CHARGES - OTHER	13,469	1,283	1,350	-	1,350	1,350
Total Interdepartmental		677,078	572,152	640,449	184,787	635,949	635,949	643,149
<b>COMMERCIAL</b>								
1010400	47010	DIV - WORKMEN'S COMP	54,211	45,224	20,000	19,865	19,865	20,000
1010400	47020	CVMIC DIVIDEND	29,433	24,982	25,519	-	25,519	12,141
1010600	47000	INTEREST ON INVESTMENTS	2,032,050	2,548,686	2,000,000	1,131,466	2,000,000	2,300,000
1010700	48010	RENTAL INCOME	187,299	189,724	171,144	122,952	168,846	179,958
1010400	44270	POLICE-MISC. RECEIPT	92,311	155,473	75,000	36,848	75,000	75,000
1010700	48000	MISCELLANEOUS REVENUES	60,062	76,558	56,000	23,070	56,000	56,000
1010700	48003	PURCHASE CARD REVENUE	10,730	11,311	9,200	3,996	9,200	9,200
Total Commercial		2,466,096	3,051,958	2,356,863	1,338,197	2,354,430	2,352,299	2,652,299
TOTAL OPERATING REVENUE		46,283,070	49,132,735	51,588,126	37,662,494	51,342,742	51,029,745	53,563,420

Org	Object	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
1011700	49990 APPROPRIATION FROM SURPLUS	1,000,000	1,000,000	1,500,000	-	1,500,000	1,500,000	1,600,000
<b>TRANSFERS</b>								
31600000	49060 IMPACT FEE FUND	10,000	10,000	-	-	-	10,000	10,000
01011600	49010 GOLF FUND	135,000	135,000	135,000	-	135,000	135,000	135,000
31600000	49010 GOLF FUND - DEBT SERVICE	101,500	97,000	97,375	-	97,375	-	-
31600000	49020 DEBT SERVICE FUND	234,053	-	797,422	-	797,422	168,514	821,466
31600000	49050 CAPITAL PROJECTS FUND							189,937
31600000	49000 TAX INCREMENT DISTRICT	413,415	819,252	726,096	-	726,096	1,180,790	1,180,790
	Total Transfers	893,968	1,061,252	1,755,893	-	1,755,893	1,494,304	2,337,193
	TOTALS	48,177,038	51,193,987	54,844,019	37,662,494	54,598,635	54,024,049	57,500,613

CITY OF NEW BERLIN  
2026 PROPOSED BUDGET

Org	Object	501 - MAYOR	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15010000	50010	SALARY-FULL TIME SALARY-ADJUSTMENT	152,143	159,405	218,523	106,869	220,528	220,936	220,936
15010000	51010	RETIREMENT	10,740	11,254	15,080	7,620	15,326	15,355	15,355
15010000	51020	FICA	11,629	11,973	16,717	8,032	16,870	16,902	16,902
15010000	51030	HEALTH INSURANCE	44,313	47,961	65,679	31,169	62,338	73,848	65,376
15010000	51060	LONG-TERM DISABILITY BENEFIT ADJUSTMENT	77	77	170	70	170	154	154
15010000	51065	VISION/DENTAL INSURANCE	774	825	1,161	678	1,356	1,516	1,516
15010000	51070	LIFE INSURANCE	204	210	424	153	306	434	434
15010000	53040	TELEPHONE/CELL PHONE	544	1,626	1,582	656	1,582	1,582	1,582
15010000	54120	OFFICE SUPPLIES	489	458	500	69	500	500	500
15010000	54240	SUBSCRIPTIONS	270	290	275	40	300	300	300
15010000	54270	MEMBERSHIP DUES	163	138	175	255	255	260	260
15010000	54280	BUSINESS EXPENSES	1,200	1,200	1,200	600	1,200	1,200	1,200
15010000	54300	CONFERENCE/SEMINAR/MEETIN	200	105	1,000	160	160	1,000	1,000
15010000	54350	PROMOTION/RELATIONS	14,748	14,856	17,000	1,831	15,000	17,000	17,000
15010000	54390	SPECIAL PROJECTS	3,000	3,000	3,000	3,000	3,000	3,000	3,000
15010000	59010	EQUIPMENT	152	274	500	-	-	500	500
		TOTAL	240,646	253,652	342,986	161,202	338,891	356,764	348,292
		502 - COMMON COUNCIL							
15020000	50020	SALARY-PART TIME	49,600	49,600	49,600	24,800	49,600	49,600	49,600
15020000	51020	FICA	5,294	5,286	5,296	2,636	5,296	5,296	5,296
15020000	54270	MEMBERSHIP DUES	13,722	14,403	14,403	15,388	15,388	14,403	14,403
15020000	54280	BUSINESS EXPENSES	21,000	21,000	21,000	10,500	21,000	21,000	21,000
		TOTAL	89,616	90,289	90,299	53,324	91,284	90,299	90,299
		503 - COMMUNITY RELATIONS							
15030000	54060	PRINTING/ADVERTISING	188	171	300	-	300	300	300
15030000	54350	PROMOTION/RELATIONS	185	1,178	1,500	-	1,500	1,500	1,500
		TOTAL	373	1,349	1,800	-	1,800	1,800	1,800

Org	Object	504 - HUMAN RESOURCES	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15040000	50010	SALARY-FULL TIME	190,156	199,359	234,767	113,517	245,967	249,006	249,006
15040000	50020	SALARY-PART TIME	4,403	2,377	-	2,107	4,000	-	-
15040000	50070	SALARY-OVERTIME	146						
		<i>SALARY-ADJUSTMENT</i>			-			3,719	3,719
15040000	51010	RETIREMENT	12,851	13,448	16,201	7,889	17,094	17,306	17,306
15040000	51020	FICA	13,856	13,263	17,959	7,865	17,997	19,049	19,049
15040000	51030	HEALTH INSURANCE	32,006	48,405	57,969	29,728	59,455	65,118	57,317
15040000	51040	RETIREE HEALTH INS	173,874	158,134	252,564	58,110	120,758	190,000	190,000
15040000	51050	POLICE RETIREE HEALTH TRUST	89,313	90,653	92,013	92,013	92,013	93,393	93,393
15040000	51060	LONG TERM DISABILITY	72	98	36	36	36	36	36
		<i>BENEFIT ADJUSTMENT</i>			-			543	543
15040000	51065	VISION/DENTAL INSURANCE	606	945	1,092	631	1,261	1,246	1,246
15040000	51070	LIFE INSURANCE	364	382	454	207	469	489	489
15040000	51080	UNEMPLOYMENT COMP.	10,669	7,103	14,000	304	5,000	7,000	7,000
15040000	51090	FLEXIBLE BENEFITS	16,529	14,522	14,500	5,523	14,500	22,900	22,900
15040000	52010	PROFESSIONAL SERVICES	12,685	29,431	12,500	6,344	11,200	2,500	2,500
15040000	52060	LABOR ATTORNEY	52,393	25,636	30,000	7,339	23,000	25,000	25,000
15040000	52070	EMPLOYMENT TESTING	4,327	11,386	8,235	6,373	8,235	9,500	9,500
15040000	53040	TELEPHONE/CELL PHONE	1,458	1,473	1,620	683	1,620	1,620	1,620
15040000	54060	RECRUITING/RETENTION	5,256	4,435	5,500	150	5,500	6,550	6,550
15040000	54120	OFFICE SUPPLIES	1,438	1,046	1,000	703	1,000	1,000	1,000
15040000	54220	BOOKS & PAMPHLETS	374	231	-				
15040000	54270	MEMBERSHIP DUES	2,147	2,794	1,500	112	1,000	950	950
15040000	54300	CONFERENCE/SEMINAR/MEETIN	7,467	2,246	2,000	0	2,000	2,000	2,000
15040000	54330	SAFETY	3,615	8,041	8,500	153	8,500	8,500	8,500
15040000	54331	WELLNESS						3,000	3,000
15040000	54350	EMPLOYEE SERVICE AWARDS	9,861	4,464	5,500	590	5,500	5,500	5,500
15040000	54521	TECHNOLOGY/SOFTWARE	0	19,622		19,936	19,936	19,136	19,136
15040000	59010	EQUIPMENT				986	986	-	-
		<b>TOTAL</b>	<b>645,866</b>	<b>659,494</b>	<b>777,910</b>	<b>361,299</b>	<b>667,027</b>	<b>755,061</b>	<b>747,260</b>

Org	Object	505 - FINANCE	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15050005	50010	SALARY-FULL TIME	299,968	318,943	333,766	170,059	357,683	363,876	351,876
15050005	50020	SALARY-PART TIME	70,892	67,080	76,000	41,086	77,000	78,000	78,000
15050005	50070	SALARY-OVERTIME	1,575	948	2,500	254	500	500	500
		<i>SALARY-ADJUSTMENT</i>			-			6,076	6,076
15050005	51010	RETIREMENT	22,978	24,068	25,890	13,347	27,152	27,982	27,118
15050005	51020	FICA	27,184	26,932	31,328	14,718	33,291	33,632	32,714
15050005	51030	HEALTH INSURANCE	63,380	66,603	77,166	52,173	103,546	115,680	102,164
15050005	51060	LONG TERM DIS	164	153	245	77	154	154	154
		<i>BENEFIT ADJUSTMENT</i>			-			887	887
15050005	51065	VISION/DENTAL INSURANCE	502	812	915	729	1,458	1,580	1,580
15050005	51070	LIFE INSURANCE	570	602	327	307	614	714	714
15050005	52010	PROFESSIONAL FEES	8,036	0	8,300	0	7,000	8,000	8,000
15050005	52080	AUDIT FEES	47,241	52,171	50,000	46,421	50,000	57,000	57,000
15050005	54120	OFFICE SUPPLIES	1,153	215	1,200	37	800	800	800
15050005	54140	DATA PROC SUPPLIES	1,681	7,614	1,500	165	1,500	1,500	1,500
15050005	54270	MEMBERSHIP DUES	85	85	85	85	85	85	85
15050005	54300	CONFERENCE/SEMINAR/MEETIN	0	504	2,000	0	-	2,000	2,000
15050005	54521	TECHNOLOGY/SOFTWARE	2,152	-	-	0	1,800	-	-
15050005	56110	SERVICE CHARGE	3,596	3,343	3,800	1,095	3,750	3,700	3,700
		TOTAL	551,157	570,073	615,022	340,553	666,333	702,166	674,868

Org	Object	506 - ASSESSOR	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15060000	50010	SALARY-FULL TIME	300,818	338,040	345,794	172,603	349,563	349,563	
		<i>SALARY-ADJUSTMENT</i>			-	-	-	5,261	
15060000	51010	RETIREMENT	20,506	22,592	24,032	11,996		25,169	
15060000	51020	FICA	22,158	24,593	26,454	12,807	26,742	26,742	
15060000	51030	HEALTH INSURANCE	58,255	80,653	87,391	40,493	80,986	98,193	
15060000	51060	LONG TERM DISABILITY	205	153	171	77	154	154	
		<i>BENEFIT ADJUSTMENT</i>			-			768	
15060000	51065	VISION/DENTAL INSURANCE	1,095	476	1,161	497	994	1,516	
15060000	51070	LIFE INSURANCE	510	635	667	313	626	687	
15060000	52020	CONSULTING FEES	0	0	3,500	0	3,500	3,500	
15060000	52030	CONTRACTED SERVICES	23,553	0	25,900	25,212	25,212	26,500	187,500
15060000	52031	CONTRACTED SERVICES							31,000
15060000	53040	TELEPHONE/CELL PHONE	505	501	500	209	500	500	
15060000	54030	MAINTENANCE CONTRACT	15,085	14,578	16,000	0	16,500	17,500	17,500
15060000	54120	OFFICE SUPPLIES	725	501	1,200	294	1,200	1,200	
15060000	54220	BOOIS & PAMPHLETS	484	129	600	0	600	400	
15060000	54240	SUBSCRIPTIONS	119	5,932	7,100	3,509	6,000	6,300	
15060000	54270	DUES/MEMBERSHIPS	5,490	320	1,600	0	400	1,400	
15060000	54330	TRAINING	121	554	4,500	0	1,000	4,500	
15060000	54130	SUPPLIES	600	15,983	1,000	0	600	1,000	
		TOTAL	450,229	505,640	547,570	268,010	514,577	570,853	236,000
		508 - CITY ATTORNEY							
15080000	52030	RETAINED COUNSEL	292,800	292,800	307,800	179,550	307,800	322,800	322,800
15080000	52040	OUTSIDE SERVICES	8,240	3,566	10,000	8,092	10,000	10,000	10,000
15080000	54110	SUPPLIES	2,852	559	500	0	500	500	500
		TOTAL	303,892	296,925	318,300	187,642	318,300	333,300	333,300

Org	Object	509 - MUNICIPAL COURT	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15090000	50010	SALARY-FULL TIME	68,419	71,569	73,182	36,525	73,182	76,333	76,333
15090000	50020	SALARY-PART TIME	84,289	89,051	89,725	43,111	89,725	100,921	100,921
		<i>SALARY-ADJUSTMENT</i>			-		-	1,101	1,101
15090000	51010	RETIREMENT	7,226	7,589	7,924	3,847	7,924	8,772	8,772
15090000	51020	FICA	11,636	12,007	12,417	6,063	12,417	13,514	13,514
15090000	51030	HEALTH INSURANCE	21,982	23,658	25,722	9,200	25,722	28,920	15,000
		<i>BENEFIT ADJUSTMENT</i>			-		-	161	161
15090000	51065	VISION/DENTAL INSURANCE			-		-		
15090000	51070	LIFE INSURANCE	133	135	141	66	141	151	151
15090000	54030	CONTRACT/SERVICE FEES	1,500	1,500	1,500	750	1,500	1,500	1,500
15090000	54120	OFFICE SUPPLIES	2,639	3,557	2,100	1,076	2,100	2,500	2,500
15090000	54170	POSTAGE	121	159	200	845	200	2,700	2,700
15090000	54270	DUES/MEMBERSHIPS	1,571	945	1,000	1,005	1,000	1,050	1,050
15090000	54300	CONFERENCE/SEMINAR/MEETIN	845		-		-		
15090000	54330	TRAINING	772	0	2,350	300	2,350	2,350	2,350
15090000	54370	DETENTION CHARGES	375	473	3,000	334	3,000	3,000	3,000
15090000	54380	TRAFFIC VIOLATION	127	180	400	171	400	400	400
15090000	54130	OTHER SUPPLY	3,369	99	800	19	800	800	800
15090000	56110	CREDIT CARD FEES	507	3,969	3,500	1,845	3,500	3,700	3,700
		<b>TOTAL</b>	205,511	214,891	223,961	105,157	223,961	247,873	233,953

510 - SAFETY SATURDAY

15100000	54350	PROMO & RELATIONS	7,000	9,386	9,386	9,386	9,386	9,386	9,386
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Org	Object	511 - ENGINEERING SERVICES DI	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15110029	50010	SALARY-FULL TIME	180,461	139,168	194,543	51,906	194,543	204,347	204,347
15110029	50020	SALARY-PART TIME	8,363	7,565	15,000	2,876	15,000	15,000	15,000
15110029	50070	SALARY-OVERTIME	248						
		<i>SALARY-ADJUSTMENT</i>			-			3,142	3,142
15110029	51010	RETIREMENT	12,259	9,519	13,425	3,607	13,425	14,713	14,713
15110029	51020	FICA	14,218	10,947	14,883	4,041	14,883	16,780	16,780
15110029	51030	HEALTH INSURANCE	30,271	19,800	35,436	4,946	35,436	39,782	24,398
		<i>BENEFIT ADJUSTMENT</i>			-			458	458
15110029	51065	VISION/DENTAL INSURANCE	368	392	755	221	755	986	986
15110029	51070	LIFE INSURANCE	347	250	374	94	374	402	402
15110029	52030	CONTRACTED SERVICES	32,548	26,408	25,000		25,000	25,000	25,000
15110029	53040	TELEPHONE/CELL PHONE	1,649	1,251	2,200	406	2,200	2,200	2,200
15110029	54270	MEMBERSHIP DUES	0	0	500		500	500	500
15110029	54300	CONFERENCE/SEMINAR/MEETIN	0	2,379	3,000	0	3,000	3,000	3,000
15110029	54330	TRAINING			-	0	-		
15110029	59040	ROADWAY MAINTENANCE	234,357	201,372	250,000	14,929	250,000	250,000	250,000
		<b>TOTAL</b>	<b>515,089</b>	<b>419,051</b>	<b>555,116</b>	<b>83,026</b>	<b>555,116</b>	<b>576,310</b>	<b>560,926</b>

Org	Object	513 - BUILDINGS & GROUNDS	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15131029	50010	SALARY-FULL TIME	369,258	486,703	549,296	236,494	549,296	701,327	701,327
15131029	50020	SALARY-PART TIME	19,370	17,452	117,000	8,838	117,000	39,000	39,000
15131029	50070	SALARY-OVERTIME	5,667	4,211	15,000	2,232	15,000	20,000	20,000
		<i>SALARY-ADJUSTMENT</i>			-		-	10,502	10,502
15131029	51010	RETIREMENT	26,213	34,810	41,632	17,294	41,632	54,744	54,744
15131029	51020	FICA	26,900	35,402	48,906	17,761	48,906	58,165	58,165
15131029	51030	HEALTH INSURANCE	125,961	174,893	200,504	82,664	200,504	254,228	203,032
15131029	51060	LONG TERM DISABILITY	218	308	222	151	222	222	222
		<i>BENEFIT ADJUSTMENT</i>			-		-	1,533	1,533
15131029	51065	VISION/DENTAL INSURANCE	2,515	3,472	2,321	1,757	2,321	4,043	4,043
15131029	51070	LIFE INSURANCE	1,131	929	1,052	421	1,052	1,373	1,373
15131029	52030	CONTRACTED SERVICES	66,611	76,136	88,000	52,274	88,000	105,000	105,000
15131029	53010	ELECTRICITY	256,002	315,527	400,000	98,301	400,000	425,000	425,000
15131029	53020	WATER/SEWER	37,315	38,244	53,000	9,601	53,000	53,000	53,000
15131029	53030	TRASH CONTAINERS	837		-		-		
15131029	53040	TELEPHONE	2,928	3,392	4,000	1,223	4,000	4,500	4,500
15131029	53050	HEATING GAS/FUEL	95,487	95,897	170,000	69,979	170,000	170,000	170,000
15131029	54030	MAINTENANCE	173,763	279,552	190,000	163,746	190,000	230,000	230,000
15131029	54080	LEASES EQUIPMENT	0	103	1,000	176	1,000	1,000	1,000
15131029	54130	SUPPLIES	164,394	176,074	135,000	62,243	135,000	150,000	150,000
15131029	54180	HOUSEKEEPING SUPPLY	35,881	36,703	47,000	22,836	47,000	47,000	47,000
15131029	54270	MEMBERSHIP DUES	348	0	200	44	200	200	200
15131029	54300	CONFERENCE/SEMINAR/MEETIN	0	0	1,000	0	1,000	1,000	1,000
15131029	54320	MILEAGE	1,647	2,651	2,000	1,168	2,000	2,500	2,500
15131029	54330	TRAINING	75	500	1,000	140	1,000	1,000	1,000
15131029	59010	EQUIPMENT	3,337	6,679	4,000	79	4,000	5,000	5,000
		<b>TOTAL</b>	<b>1,415,858</b>	<b>1,789,638</b>	<b>2,072,133</b>	<b>849,422</b>	<b>2,072,133</b>	<b>2,340,337</b>	<b>2,289,141</b>

Org	Object	514 - INSURANCE	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15140000	56020	WORIER'S COMP	316,088	370,850	329,000	170,871	329,000	340,821	340,821
15140000	56030	MOTOR VEHICLE	49,812	51,552	56,000	55,277	56,000	57,259	57,259
15140000	56040	CVMIC PREMIUM	150,954	150,954	160,000	169,906	160,000	161,827	161,827
15140000	56045	VOLUNTEER PRACTICES	189	214	250	0	250	-	-
15140000	56050	BUILDINGS & GROUNDS	96,659	136,614	100,000	5,739	100,000	123,261	123,261
15140000	56060	CRIME	1,734	1,635	1,800	1,576	1,800	1,616	1,616
15140000	56070	EMPLOYMENT PRACTICES	14,018	12,346	15,000	13,411	15,000	16,269	16,269
15140000	56080	RESERVE CVMIC	50,000	50,000	50,000	107,412	50,000	50,000	50,000
15140000	56090	RESERVE COLLISION	30,000	30,000	30,000	-29,024	30,000	30,000	30,000
15140000	56100	RESERVE FOR ERD	20,000	20,000	20,000	28,851	20,000	20,000	20,000
		TOTAL	729,454	824,165	762,050	524,019	762,050	801,053	801,053

Org	Object	515 - INFORMATION TECHNOLOG	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15150005	50010	SALARY-FULL TIME	327,426	361,532	369,619	184,489	368,978	390,693	390,693
		<i>SALARY-ADJUSTMENT</i>			-			5,809	5,809
15150005	51010	RETIREMENT	22,154	24,246	25,689	12,822	25,644	28,130	28,130
15150005	51020	FICA	23,877	25,801	28,275	13,573	27,146	29,888	29,888
15150005	51030	HEALTH INSURANCE	59,234	51,942	56,397	28,662	57,324	63,222	55,220
15150005	51060	LONG-TERM DISABILITY	77	77	341	38	76	77	77
		<i>BENEFIT ADJUSTMENT</i>			-			848	848
15150005	51065	VISION/DENTAL INSURANCE	1,451	1,650	327	930	1,860	2,021	2,021
15150005	51070	LIFE INSURANCE	631	685	610	334	668	769	769
15150005	52030	CONTRACTED SERVICES	19,990	26,552	37,000	8,762	37,000	47,000	47,000
15150005	53040	TELEPHONE/CELL PHONE	76,944	36,955	41,432	19,683	41,432	39,432	39,432
15150005	54030	MAINTENANCE CONTRACT	821,703	957,438	1,049,298	458,577	1,049,298	1,109,013	1,109,013
15150005	54080	LEASES-EQUIPMENT	41,523	43,760	61,893	24,644	61,000	52,050	52,050
15150005	54140	DATA PROCESS SUPPLY	16,346	28,848	40,000	5,216	40,000	40,000	40,000
15150005	54270	MEMBERSHIP DUES	150	150	500	210	500	500	500
15150005	54330	TRAINING		-	5,000	17	5,000	10,000	10,000
15150005	54520	INTERNET	35,688	31,961	62,496	20,372	62,496	62,496	62,496
15150005	59010	NEW EQUIPMENT			-				
		TOTAL	1,447,194	1,591,597	1,778,877	778,329	1,778,422	1,881,948	1,873,946

Org	Object	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15160000	50010 SALARY-FULL TIME	368,898	370,616	324,880	162,312	324,622	323,495	323,495
15160000	50020 SALARY-PART TIME	972		-			-	-
15160000	50060 SALARY-POLL WORRIERS	46,981	97,484	45,000	51,605	51,605	115,000	115,000
15160000	50070 SALARY-OVERTIME	3,809	4,770	-	2,096	2,095	4,500	4,500
	<i>SALARY-ADJUSTMENT</i>						4,869	4,869
15160000	51010 RETIREMENT	24,814	25,305	22,420	11,427	22,420	22,483	22,483
15160000	51020 FICA	27,371	30,261	24,823	13,680	24,823	24,747	24,747
15160000	51030 HEALTH INSURANCE	47,128	37,865	30,675	15,730	30,675	34,302	27,286
15160000	51060 LONG-TERM DISABILITY	230	160	252	45	100	252	252
	<i>BENEFIT ADJUSTMENT</i>						710	710
15160000	51065 VISION/DENTAL INSURANCE	1,484	1,208	1,547	452	904	2,021	2,021
15160000	51070 LIFE INSURANCE	700	661	626	301	600	638	638
15160000	52010 PROFESSIONAL FEES	1,463	13,671	9,000	8,994	9,000	10,500	10,500
15160000	53040 TELEPHONE/CELL PHONE	1,630	2,147	1,860	906	1,812	1,440	1,440
15160000	54030 MAINTENANCE CONTRACT	16,209	7,441	10,000	1,195	10,000	10,000	10,000
15160000	54050 RECORD CHECIS	2,735	2,464	2,000	1,428	1,620	2,500	2,500
15160000	54060 PRINTING/ADVERTISING	7,952	5,738	2,000	2,043	2,043	7,000	7,000
15160000	54110 SUPPLIES-ELECTION	15,131	51,291	18,000	21,234	21,234	45,000	45,000
15160000	54120 OFFICE SUPPLIES	6,505	11,059	9,000	6,451	9,000	12,000	12,000
15160000	54170 POSTAGE	35,920	51,644	25,000	17,849	25,000	69,000	69,000
15160000	54270 MEMBERSHIP DUES	1,209	1,719	1,750	445	1,500	1,500	1,500
15160000	54300 CONFERENCE/SEMINAR/MEETIN	5,547	8,317	4,500	773	3,000	5,500	5,500
15160000	54330 TRAINING EXPENSES	74		-			-	-
15160000	54350 PROMOTIONS/RELATIONS	725	2,657	520	60	520	520	520
15160000	54352 BANNERS, FLAGS			-			-	-
	TOTAL	617,487	726,478	533,853	319,026	542,573	697,977	690,961
	517 - FIRE/POLICE COMMISSION							
15170000	52060 LABOR ATTORNEY			-				
15170000	52090 TESTS	14,060	22,345	15,000	12,474	15,000	25,000	25,000
15170000	54120 OFFICE SUPPLIES	105						
	TOTAL	14,165	22,345	15,000	12,474	15,000	25,000	25,000

Org	Object	521 - POLICE DEPARTMENT	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15212000	50010	SALARY-FULL TIME	6,892,342	7,150,663	7,688,866	3,694,323	7,688,866	8,032,211	8,032,211
15212000	50020	SALARY-PART TIME	23,845	26,251	29,637	15,264	33,000	33,597	33,597
15212000	50040	HOLIDAY PAY	281,761	290,939	317,315	428	316,887	327,548	327,548
15212000	50070	SALARY-OVERTIME	371,024	355,023	344,386	177,160	360,000	364,392	364,392
		<i>SALARY-ADJUSTMENT</i>			-		-	25,791	25,791
15212000	51010	RETIREMENT	961,900	1,065,459	1,219,949	557,601	1,219,949	1,271,612	1,271,612
15212000	51020	FICA	557,328	568,080	646,804	283,914	646,804	672,557	672,557
15212000	51030	HEALTH INSURANCE	1,130,697	1,199,432	1,384,168	654,913	1,384,168	1,531,756	1,356,558
15212000	51060	LONG TERM DISABILITY	612	529	559	235	285	459	459
		<i>BENEFIT ADJUSTMENT</i>			-		-	5,151	5,151
15212000	51065	VISION/DENTAL INSURANCE	23,742	25,417	22,728	15,467	32,000	35,535	35,535
15212000	51070	LIFE INSURANCE	13,330	13,282	14,557	6,626	14,577	15,767	15,767
15212000	52010	PROFESSIONAL FEES	16,908	21,333	23,000	10,425	23,000	23,000	23,000
15212000	52030	CONTRACTED SERVICES	63,694	99,094	105,469	88,709	105,469	108,161	108,161
15212000	53040	TELEPHONE	-	25,122	23,302	10,044	23,000	23,302	23,302
15212000	54030	MAINT. CONTRACTS	52,149	79,615	32,955	32,065	32,955	34,846	34,846
15212000	54040	R&M-EQUIPMENT	13,695	8,706	14,000	6,454	14,000	13,000	13,000
15212000	54060	PRINTING/ADVERTISING	1,198	1,424	2,200	1,202	2,200	2,000	2,000
15212000	54070	UNIFORM/LAUNDRY SERVICE	773	715	1,000	55	800	1,000	1,000
15212000	54080	LEASES EQUIPMENT	7,969	7,776	95,945	4,299	95,945	101,023	101,023
15212000	54090	ANIMAL CONTROL	13,310	13,310	14,000	13,709	13,709	14,000	14,000
15212000	54110	SUPPLIES	3,889	5,387	5,231	117	5,500	5,500	5,500
15212000	54111	TOW BILLS	331	3,259	4,500	1,493	6,000	4,500	4,500
15212000	54120	OFFICE SUPPLIES	8,997	8,547	13,500	3,041	12,000	12,000	12,000
15212000	54150	EVIDENCE COLLECTION & PROCE	2,391	479	1,500	1,374	2,000	1,500	1,500
15212000	54170	POSTAGE	2,839	2,599	3,000	1,624	3,000	3,000	3,000
15212000	54200	CANINE CORP.	5,079	7,543	6,794	1,013	2,400	2,294	2,294
15212000	54210	UNIFORMS & EQUIPMENT	96,307	97,555	107,260	23,258	100,000	96,460	96,460
15212000	54270	MEMBERSHIP DUES	1,819	2,540	2,338	2,535	2,535	2,338	2,338
15212000	54330	TRAINING EXPENSES	48,005	47,821	48,500	35,599	48,500	43,500	43,500
15212000	54350	PUBLIC RELATIONS	6,000	5,749	6,000	2,284	6,000	6,000	6,000
15212000	54370	PRISONER CARE	3,933	4,642	5,000	1,182	4,000	5,000	5,000
15212000	54410	POLICE AUXILIARY	1,971	-	-	-	-	-	-
15212000	59011	BODY CAMERAS	69,664	52,250	-	-	-	-	-
15212000	59010	EQUIPMENT	3,560	1,206	4,350	994	4,315	-	-
15212000	59050	CAPITAL-VEHICLES	226,035	272,825	272,611	148,656	236,427	220,704	220,704
		<b>TOTAL</b>	<b>10,907,097</b>	<b>11,464,572</b>	<b>12,461,424</b>	<b>5,796,063</b>	<b>12,440,291</b>	<b>13,039,504</b>	<b>12,864,306</b>

Org	Object	523 - FIRE DEPARTMENT	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15232900	50010	SALARY-FULL TIME	3,765,497	3,861,083	4,507,952	1,986,482	4,507,952	5,148,342	5,148,342
15232900	50010	GRANT SALARY FULL	357,571	547,595	592,608	288,418	592,608	125,610	125,610
15232900	50020	SALARY-PART TIME	25,998	273		0			
15232900	50025	SALARY-FULL TIME - INTRF	1,190	70	-				
15232900	50040	HOLIDAY PAY	144,941	160,160	191,511		191,511	203,701	203,701
15232900	50070	SALARY-OVERTIME	175,631	204,372	108,918	100,913	205,000	213,282	213,282
15232900	50071	SALARY - FLSA STRAIGHT	15,256	38,826	15,000	19,612	25,000	15,000	15,000
		SALARY-ADJUSTMENT			-			12,485	12,485
15232900	51010	RETIREMENT	562,011	689,494	841,866	355,156	841,866	862,258	862,258
15232900	51020	FICA	316,658	356,819	429,961	173,948	429,961	440,236	440,236
15232900	51030	HEALTH INSURANCE	753,837	801,411	949,882	436,064	949,882	1,094,949	965,811
15232900	51050	PEHP	31,740	35,906	45,231	17,646	45,231	48,790	48,790
15232900	51060	LONG TERM DISABILITY	3,166	3,123	2,888	1,457	2,888	3,088	3,088
		BENEFIT ADJUSTMENT			-			2,852	2,852
15232900	51065	VISION/DENTAL INSURANCE	14,694	15,944	17,692	8,973	17,692	19,826	19,826
15232900	51070	LIFE INSURANCE	7,375	7,812	9,594	4,046	9,594	10,380	10,380
15232900	52010	PROFESSIONAL SERVICES	22,494	15,615	17,000	11,925	17,000	25,000	25,000
15232900	53040	TELEPHONE	475	14,922	4,638	6,402	16,200	16,200	16,200
15232900	54020	R&M - VEHICLES	145		-				
15232900	54030	MAINT CONTRACTS	7,953	2,969	7,500	1,448	7,500	7,500	7,500
15232900	54040	R&M - EQUIPMENT	23,012	27,139	26,000	6,390	26,000	28,000	28,000
15232900	54100	AMBULANCE SUPPLIES	86,931	57,244	92,000	43,754	92,000	95,000	95,000
15232900	54110	SUPPLIES	10,409	13,475	15,000	7,581	15,000	15,000	15,000
15232900	54120	OFFICE SUPPLIES	1,984	2,334	3,000	1,347	3,000	5,000	5,000
15232900	54210	UNIFORMS & EQUIPMENT	61,586	94,436	73,253	32,402	73,253	74,860	74,860
15232900	54220	BOOKS & PAMPHLETS	2,828	15	2,000	473	2,000	2,500	2,500
15232900	54270	MEMBERSHIP DUES	2,881	2,498	2,298	735	2,298	4,888	4,888
15232900	54300	CONFERENCE/SEMINAR/MEETINC	0	0	1,000	0	1,000	2,000	2,000
15232900	54330	TRAINING	7,626	9,168	12,000	3,639	12,000	24,000	24,000
15232900	54350	PUBLIC RELATIONS	1,967	4,812	2,500	2,168	2,500	5,000	5,000
15232900	59010	EQUIPMENT			-				
		TOTAL	6,405,856	6,967,515	7,971,292	3,510,979	8,088,936	8,505,747	8,376,609

Org	Object	524 - EMERGENCY MANAGEMENT	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15240000	50010	SALARY-FULL TIME	-		57,559	23,254	52,311	52,983	52,983
15240000	50020	SALARY-PART TIME	50,244	56,385	-	2,480	-		
15240000	50070	SALARY-OVERTIME	3,395		-		-		
		<i>SALARY-ADJUSTMENT</i>						1,176	1,176
15240000	51010	RETIREMENT	3,819	3,792	4,066	1,789	4,066	3,815	3,815
15240000	51020	FICA	-	4,204	4,475	1,979	4,475	4,054	4,054
		<i>BENEFIT ADJUSTMENT</i>						172	172
15240000	51070	LIFE INSURANCE			114	43	114	86	86
15240000	52010	PROFESSIONAL FEES		100	4,800	0	4,800	4,800	4,800
15240000	53010	ELECTRICITY	2,981	3,112	3,263	1,081	3,263	3,263	3,263
15240000	53040	TELEPHONE	2,021	1,442	7,707	586	7,707	7,299	7,299
15240000	54040	R & M EQUIPMENT	2,917	6,465	4,081	138	4,081	4,081	4,081
15240000	54041	R & M SIRENS	22,443	10,241	-		-	17,000	17,000
15240000	54060	PRINTING/ADVERTISING	235	0	600	225	600	600	600
15240000	54080	LEASES EQUIPMENT	4,261	6,732	6,410	545	6,410	6,410	6,410
15240000	54120	OFFICE SUPPLIES	3,009	402	1,400	90	1,400	1,400	1,400
15240000	54220	BOOKS & PAMPHLETS	195	0	150		150	200	200
15240000	54240	SUBSCRIPTIONS	3,185	1,680	225	3,254	225	3,255	3,255
15240000	54270	MEMBERSHIP DUES				68	68	-	-
15240000	54300	CONFERENCE/SEMINAR/MEETING		713		341	341	1,200	1,200
15240000	54330	TRAINING EXPENSES	125	577	1,500	440	1,500	1,500	1,500
15240000	56081	HAZMAT SUPPLIES & EQUIPMENT		9,688	670	2,658	2,700	5,355	5,355
15240000	59010	EQUIPMENT	4,120	3,676	3,400	937	1,000	3,400	3,400
		<b>TOTAL</b>	<b>102,950</b>	<b>109,209</b>	<b>100,420</b>	<b>39,908</b>	<b>95,211</b>	<b>122,049</b>	<b>122,049</b>

Org	Object	525 - PUBLIC FIRE PROTECTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15250000	53000	PUBL FIRE PROTECTION	705,893	964,674	1,050,934	525,467	1,050,934	1,050,934	1,050,934
Org	Object	526 - INSPECTION SERVICES DIVI	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15260029	50010	SALARY-FULL TIME	450,921	473,581	482,855	232,029	482,855	504,709	460,057
15260029	50070	SALARY-OVERTIME	165	33	-	596	-	-	-
		<i>SALARY-ADJUSTMENT</i>			-			6,783	6,783
15260029	51010	RETIREMENT	30,614	31,757	33,321	16,107	33,321	36,339	33,125
15260029	51020	FICA	33,175	33,355	36,939	16,772	36,939	38,610	35,191
15260029	51030	HEALTH INSURANCE	87,926	118,289	128,610	62,225	128,610	156,034	117,164
15260029	51060	LONG TERM DISABILITY	77	77	85	46	85	77	77
		<i>BENEFIT ADJUSTMENT</i>			-			990	990
15260029	51065	VISION/DENTAL INSURANCE	2,128	2,269	2,209	1,414	2,209	3,285	2,780
15260029	51070	LIFE INSURANCE	921	889	933	422	933	992	896
15260029	53040	TELEPHONE/CELL PHONES	3,180	3,159	3,900	1,317	3,900	3,900	3,900
15260029	54060	PRINTING/ADVERTISING	0	0	500	0	500	500	500
15260029	54270	MEMBERSHIP DUES	453	220	600	238	600	600	600
15260029	54330	TRAINING	2,095	2,000	3,300	2,125	3,300	3,300	3,300
		TOTAL	611,655	665,629	693,252	333,291	693,252	756,119	665,363
		527 - SEALER OF WEIGHTS/MEASURES							
15270000	52030	SEALER FEES	4,400	8,250	8,250	8,250	8,250	8,250	8,250
		528 - LANDMARIS COMMISSION							
15280000	54110	OTHER SUPPLIES	100	40	2,000	149	1,000	2,000	2,000
		TOTAL	100	40	2,000	149	1,000	2,000	2,000

Org	Object	529 - DCD ADMINISTRATION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15290029	50010	SALARY-FULL TIME	275,953	288,565	269,996	135,483	269,996	279,007	279,007
15290029	50020	SALARY-PART TIME	29		-	-	-	-	33,357
		<i>SALARY-ADJUSTMENT</i>			-	-	-	4,137	4,137
15290029	50070	SALARY - OVERTIME		58	-	-	-	-	-
15290029	51010	RETIREMENT	18,758	19,369	18,620	9,416	18,620	20,089	22,491
15290029	51020	FICA	20,090	20,656	20,655	10,032	20,655	21,344	23,896
15290029	51030	HEALTH INSURANCE	41,632	44,880	42,314	26,337	42,314	64,936	48,184
15290029	51060	LONG TERM DISABILITY	161	161	158	73	158	142	142
		<i>BENEFIT ADJUSTMENT</i>			-	-	-	603	603
15290029	51065	VISION/DENTAL INSURANCE	807	865	305	470	940	1,011	1,011
15290029	51070	LIFE INSURANCE	553	557	519	246	519	547	547
15290029	52030	CONTRACTED SERVICES	8,700	14,397	3,000	0	3,000	10,000	10,000
15290029	53040	TELEPHONE/CELL PHONE	1,529	1,519	2,300	633	2,300	2,300	2,300
15290029	54060	PRINTING	4,680	2,908	5,000	1,700	5,000	5,000	5,000
15290029	54130	OTHER SUPPLY/EXPENSES	10,212	10,990	6,000	3,032	6,000	6,000	6,000
15290029	54160	IMAGING/FILE UPDATE	1	0	2,000	0	2,000	2,000	2,000
15290029	54220	BOOKS/MAGAZINES	30	1	50	278	50	50	50
15290029	54270	DUES/MEMBERSHIPS	1,892	1,479	2,050	1,774	2,050	2,050	2,050
15290029	54300	CONFERENCE/SEMINAR/MEETIN	529	156	1,500	0	1,500	1,500	1,500
15290029	54330	TRAINING EXPENSES	350	350	3,000	0	3,000	3,000	3,000
15290029	59010	NEW EQUIPMENT	2,661	4,953	1,000	358	1,000	1,000	1,000
		<b>TOTAL</b>	<b>388,567</b>	<b>411,864</b>	<b>378,467</b>	<b>189,832</b>	<b>379,102</b>	<b>424,716</b>	<b>446,275</b>

Org	Object	530 - PLANNING SERVICES DIVISION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15300029	50010	SALARY-FULL TIME	227,352	231,279	233,314	117,261	233,314	253,849	253,849
15300029	50020	SALARY-PART TIME	5,896	2,890	25,000	1,494	25,000	25,000	25,000
		<i>SALARY-ADJUSTMENT</i>			-	-	-	3,954	3,954
15300029	51010	RETIREMENT	15,470	15,512	16,098	8,150	16,098	18,277	18,277
15300029	51020	FICA	16,594	15,910	19,761	8,303	19,761	21,332	21,332
15300029	51030	HEALTH INSURANCE	51,817	54,858	59,113	30,013	59,113	65,701	58,502
15300029	51060	LONG TERM DISABILITY	146	138	150	67	150	135	135
		<i>BENEFIT ADJUSTMENT</i>			-	-	-	577	577
15300029	51065	VISION/DENTAL INSURANCE	799	806	760	440	760	878	878
15300029	51070	LIFE INSURANCE	447	441	447	212	447	500	500
15300029	54130	SUPPLIES	1,009		-	-	-	-	-
15300029	52030	CONTRACTED SERVICES		195					
15300029	53040	TELEPHONE/CELL PHONE	1,630	1,710	700	680	700	700	700
15300029	54220	BOOKS/MAGAZINES	357	278	590	0	590	590	590
15300029	54270	DUES/MEMBERSHIPS	0	0	920	0	920	920	920
15300029	54300	CONFERENCE/SEMINAR/MEETIN	670	1,054	1,600	0	1,600	1,600	1,600
		<b>TOTAL</b>	<b>322,187</b>	<b>325,071</b>	<b>358,453</b>	<b>166,620</b>	<b>358,453</b>	<b>394,013</b>	<b>386,814</b>

Org	Object	561 - PUBLIC WORKS	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15610000	50010	SALARY-FULL TIME	103,824	162,201	221,459	104,956	221,459	171,761	171,761
		<i>SALARY-ADJUSTMENT</i>			-		-	3,212	3,212
15610000	51010	RETIREMENT	7,043	10,601	15,283	7,295	15,283	11,937	11,937
15610000	51020	FICA	7,637	11,651	16,942	7,994	16,942	13,138	13,138
15610000	51030	HEALTH INSURANCE	19,235	21,563	45,014	8,050	45,014	19,521	10,125
15610000	51060	LONG TERM DISABILITY	67	65	159	38	159	52	52
		<i>BENEFIT ADJUSTMENT</i>			-		-	469	469
15610000	51065	VISION/DENTAL INSURANCE	339	326	726	201	726	298	298
15610000	51070	LIFE INSURANCE	200	293	427	190	427	338	338
15610000	53040	TELEPHONE/CELL PHONE	0	868	1,120	2,976	1,120	1,120	1,120
15610000	54120	OFFICE SUPPLIES	407	70	150	0	150	150	150
15610000	54270	DUES/MEMBERSHIPS	0	0	200	0	200	500	500
15610000	54300	CONFERENCE/SEMINAR/MEETIN	0	0	200		200	200	200
		<b>TOTAL</b>	<b>138,752</b>	<b>207,638</b>	<b>301,680</b>	<b>131,700</b>	<b>301,680</b>	<b>222,696</b>	<b>213,300</b>

Org	Object	562 - STREETS - ADMINISTRATION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15620000	50010	SALARY-FULL TIME	1,476,292	1,451,787	1,581,301	773,745	1,581,301	1,636,829	1,636,829
15620000	50020	SALARY-PART TIME	29,322	29,468	26,000	11,805	26,000	29,500	29,500
15620000	50070	SALARY-OVERTIME	32,265	25,247	36,000	16,202	36,000	36,000	36,000
		<i>SALARY-ADJUSTMENT</i>			-		-	24,673	24,673
15620000	51010	RETIREMENT	101,115	99,361	111,610	54,236	111,610	120,444	120,444
15620000	51020	FICA	109,396	106,697	125,713	57,534	125,713	129,960	129,960
15620000	51030	HEALTH INSURANCE	412,775	420,951	467,629	239,445	467,629	560,243	480,379
15620000	51060	LONG-TERM DISABILITY	1,070	1,008	959	453	959	902	902
		<i>BENEFIT ADJUSTMENT</i>			-		-	3,603	3,603
15620000	51065	VISION/DENTAL INSURANCE	7,101	7,418	7,143	4,432	7,143	8,655	8,655
15620000	51070	LIFE INSURANCE	3,062	2,778	2,814	1,396	2,814	3,227	3,227
15620000	52030	CONTRACTED SERVICES	5,711	15,855	6,500	3,780	6,500	8,000	8,000
15620000	53010	ELECTRICITY	88,173	90,198	88,000	32,078	88,000	95,000	95,000
15620000	53030	WASTE DISPOSAL	6,201	8,614	6,000	1,506	6,000	7,500	7,500
15620000	53040	TELEPHONE	2,663	2,012	5,100	1,147	5,100	3,200	3,200
15620000	54020	R&M VEHICLES	330,313	428,762	265,000	143,712	265,000	300,000	300,000
15620000	54040	R&M EQUIPMENT	56,179	28,734	20,500	10,212	20,500	27,500	27,500
15620000	54080	MACHINE RENTAL	0	225	3,000	0	3,000	3,000	3,000
15620000	54120	OFFICE SUPPLIES	877	3,169	1,500	187	1,500	1,500	1,500
15620000	54130	SUPPLIES	18,322	23,243	5,000	16,864	5,000	18,000	18,000
15620000	54190	GAS,OIL,LUBRICANTS	381,528	335,171	446,000	143,128	446,000	430,000	430,000
15620000	54270	MEMBERSHIP DUES	239	458	200	224	200	300	300
15620000	54300	CONFERENCE/SEMINAR/MEETINC	0	0	500	0	500	1,000	1,000
15620000	54330	TRAINING	2,672	1,554	4,000	1,939	4,000	4,000	4,000
15620000	54350	BANNERS, FLAGS & WREATHS	169	2,314	3,500	211	3,500	3,750	3,750
15620000	54360	VEHICLE REGISTRATION	327	445	750	874	750	750	750
15620000	54420	LANDSCAPE EQUIP & MATERIALS	6,634	17,626	2,800	927	2,800	10,000	10,000
15620000	54430	ASPHALT-ROAD OIL	44,723	23,797	19,000	2,068	19,000	25,000	25,000
15620000	54431	CURB REPAIR	1,045	1,407	1,800	1,038	1,800	5,000	5,000
15620000	54432	SIGNAL/STREET LIGHT R & M	19,584	3,037	5,000	1,476	5,000	10,000	10,000
15620000	54440	SAND/STONE/GRAVEL	2,300	8,512	6,900	11,377	6,900	15,000	15,000
15620000	54450	CALC CHLORIDE/SALT	478,056	441,563	438,500	232,349	438,500	430,000	430,000
15620000	54460	LINE PAINT	667	941	2,000	1,871	2,000	4,000	4,000
15620000	54470	SIGNS & POSTS	35,557	14,276	15,000	6,566	15,000	16,000	16,000
15620000	54480	CULVERTS/DRAINAGE	117	1,801	-	418	-	-	-
15620000	54500	WEED CONTROL	1,366	1,631	1,500	1,198	1,500	2,000	2,000
15620000	54510	RECYCLING SUPPLIES	7,201	4,814	4,250	1,563	4,250	5,000	5,000
15620000	59010	EQUIPMENT	25,909	24,100	-	-	-	-	-
		<b>TOTAL</b>	<b>3,688,931</b>	<b>3,628,974</b>	<b>3,711,469</b>	<b>1,775,961</b>	<b>3,711,469</b>	<b>3,979,536</b>	<b>3,899,672</b>

Org	Object	581 - LIBRARY	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15810000	50010	SALARY-FULL TIME	479,923	526,486	515,954	265,752	515,954	545,562	545,562
15810000	50020	SALARY-PART TIME	405,939	423,035	451,464	215,718	451,464	494,766	494,766
15810000	50070	SALARY-OVERTIME	-	-	-	-	-	-	-
		<i>SALARY-ADJUSTMENT</i>						8,034	8,034
15810000	51010	RETIREMENT	42,738	47,241	48,777	25,755	48,777	53,680	53,680
15810000	51020	FICA	66,657	70,259	75,808	36,398	75,808	78,073	78,073
15810000	51030	HEALTH INSURANCE	70,142	96,515	123,338	44,459	123,338	109,628	75,327
15810000	51060	LONG-TERM DISABILITY	77	0	81	0	81	81	81
		<i>BENEFIT ADJUSTMENT</i>						1,173	1,173
15810000	51065	VISION/DENTAL INSURANCE	2,321	2,647	1,161	1,511	1,161	3,720	3,720
15810000	51070	LIFE INSURANCE	937	990	861	485	861	1,074	1,074
15810000	53010	ELECTRICITY	87,566	86,584	70,000	23,424	70,000	74,000	74,000
15810000	53020	WATER/SEWER	3,659	3,877	3,876	955	3,876	3,000	3,000
15810000	53040	TELEPHONE	2,410	3,491	3,756	1,882	3,756	6,000	6,000
15810000	53050	HEATING FUEL	16,955	14,936	19,500	9,008	19,500	19,000	19,000
15810000	54010	MAINT BLDGS/GROUNDS	85,326	59,160	40,000	24,355	40,000	40,000	40,000
15810000	54030	MAINTENANCE CONTRACT	49,364	43,078	60,000	6,800	60,000	60,000	60,000
15810000	54040	R&M EQUIPMENT	1,634	2,000	-	950	-	-	-
15810000	54060	MARKETING	1,550	346	1,000	0	1,000	1,000	1,000
15810000	54080	LEASES EQUIPMENT	48,634	49,807	48,000	5,385	48,000	48,000	48,000
15810000	54110	SUPPLIES	34,376	28,120	27,000	10,569	27,000	27,000	27,000
15810000	54170	POSTAGE	450	700	900	300	900	1,200	1,200
15810000	54180	HOUSEKEEPING SUPPLY	10,009	16,511	-	643	-	-	-
15810000	54230	LIBRARY MATERIALS	228,387	240,954	220,700	134,681	220,700	222,480	222,480
15810000	54250	MAGAZINES/NEWSPAPERS	238	-	-	-	-	-	-
15810000	54300	CONFERENCE/SEMINAR/MEETIN	-	441	-	-	-	-	-
15810000	54330	TRAINING	526	729	500	-	500	500	500
15810000	54521	TECHNOLOGY/SOFTWARE (CAFÉ	37,454	107,271	38,000	38,259	38,000	39,000	39,000
15810000	55090	PROGRAMS - JUVENILE	1,181	1,197	1,200	636	1,200	1,200	1,200
15810000	55095	PROGRAMS - YOUNG ADULT	1,206	1,843	1,800	832	1,800	1,800	1,800
15810000	55100	PROGRAMS - ADULT	1,312	1,112	1,200	1,244	1,200	1,200	1,200
15810000	57043	EQUIPMENT REPLACEMENT FUNI	34,025	-	-	-	-	-	-
		<b>TOTAL</b>	<b>1,714,996</b>	<b>1,829,330</b>	<b>1,754,876</b>	<b>850,001</b>	<b>1,754,876</b>	<b>1,841,171</b>	<b>1,806,870</b>

Org	Object	591 - PARKS	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15910000	50010	SALARY-FULL TIME	515,629	529,289	555,421	275,004	555,421	586,062	586,062
15910000	50020	SALARY-PART TIME	69,360	71,176	89,600	27,550	89,600	85,000	85,000
15910000	50070	SALARY-OVERTIME	21,503	16,183	28,000	5,355	28,000	28,000	28,000
		<i>SALARY-ADJUSTMENT</i>			-		-	8,651	8,651
15910000	51010	RETIREMENT	37,139	37,872	41,158	20,043	41,158	45,076	45,076
15910000	51020	FICA	45,264	45,567	49,987	22,916	49,987	53,249	53,249
15910000	51030	HEALTH INSURANCE	111,956	127,967	128,291	69,306	128,291	178,902	125,761
15910000	51060	LONG TERM DISABILITY	544	519	599	253	599	517	517
		<i>BENEFIT ADJUSTMENT</i>						1,263	1,263
15910000	51065	VISION/DENTAL INSURANCE	2,452	2,926	2,463	1,796	2,463	3,915	3,915
15910000	51070	LIFE INSURANCE	982	981	1,072	501	1,072	1,156	1,156
15910000	52030	CONTRACTED SERVICES	21,858	29,803	42,000	4,923	42,000	45,000	45,000
15910000	53010	ELECTRICITY	20,500	20,607	23,000	5,474	23,000	24,000	24,000
15910000	53020	WATER/SEWER	22,946	21,291	23,000	5,116	23,000	24,000	24,000
15910000	53040	TELEPHONE/CELL PHONE	2,628	3,679	3,750	1,070	3,750	2,500	2,500
15910000	53050	HEATING FUEL	295	303	500	337	500	600	600
15910000	54010	R&M-BLDGS & GROUNDS	33,325	34,413	30,000	29,295	30,000	35,000	35,000
15910000	54070	UNIFORMS	1,171	891	1,500	1,288	1,500	2,000	2,000
15910000	54080	LEASES/RENTALS	13,949	15,379	11,500	5,817	11,500	11,500	11,500
15910000	54490	ROAD-OTHER MATERIALS	7,897	0	5,000	3,683	5,000	5,000	5,000
15910000	54110	OTHER SUPPLIES	43,229	28,716	27,000	5,680	27,000	28,000	28,000
15910000	54270	MEMBERSHIP DUES	290	290	700	1,010	700	700	700
15910000	54271	CONDO ASSOCIATION FEES	7,061	6,623	10,518	-	10,518	9,500	9,500
15910000	54300	CONFERENCE/SEMINAR/MEETIN	367	505	500	1,476	500	2,000	2,000
15910000	54330	TRAINING EXPENSES	1,240	1,943	1,000	272	1,000	1,000	1,000
15910000	54360	VEHICLE REGISTRATION	-	26	-	170	-	-	-
15910000	59010	EQUIPMENT	616	0	1,000	-	1,000	1,000	1,000
15910000	59020	LAND IMPROVEMENTS	-	5,260	-	-	-	-	-
		TOTAL	982,201	1,002,209	1,077,559	488,335	1,077,559	1,183,591	1,130,450

Org	Object	592 - RECREATION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15924000	50010	SALARY-FULL TIME	287,903	429,946	546,199	250,261	551,914	551,914	551,914
15924000	50020	SALARY-PART TIME	196,425	226,778	217,300	85,153	217,300	217,300	217,300
15924000	50021	SALARY-PART TIME - NBAA			20,000	0	20,000	20,000	20,000
15924000	50070	SALARY-OVERTIME	2,538	948	2,000	283	2,000	2,000	2,000
		<i>SALARY-ADJUSTMENT</i>						8,357	8,357
15924000	51010	RETIREMENT	19,574	30,303	39,849	18,302	39,849	41,693	41,693
15924000	51020	FICA	36,870	47,318	58,561	25,103	58,561	58,998	58,998
15924000	51030	HEALTH INSURANCE	49,670	89,261	102,569	52,036	102,569	143,930	118,909
		<i>BENEFIT ADJUSTMENT</i>			-			1,220	1,220
15924000	51060	LONG-TERM DISABILITY	62	158	-	108	108	217	217
15924000	51065	VISION/DENTAL INSURANCE	1,758	2,424	3,140	1,666	3,140	4,043	4,043
15924000	51070	LIFE INSURANCE	551	750	927	442	927	1,088	1,088
15924000	52030	CONTRACTED SERVICES	122,664	147,758	90,000	65,403	90,000	90,000	90,000
15924000	52070	EMPLOYMENT TESTING - NBAA	-		300	0	300	300	300
15924000	53040	TELEPHONE/CELL PHONE	2,295	4,154	4,200	1,698	4,200	4,200	4,200
15924000	54030	MAINTENANCE CONTRACT		985	10,000	0	10,000	10,000	10,000
15924000	54060	PRINTING/ADVERTISING	7,445	8,060	5,000	2,970	5,000	5,000	5,000
15924000	54170	POSTAGE	319	0	1,400	0	1,400	1,400	1,400
15924000	54270	DUES/MEMBERSHIPS	763	913	1,500	887	1,500	1,500	1,500
15924000	54300	CONFERENCE/SEMINAR/MEETIN	3,401	4,299	3,000	3,494	3,000	3,000	3,000
15924000	55010	SUMMER PLAYGROUND	5,913	3,232	20,000	3,021	20,000	20,000	20,000
15924000	55040	BASEBALL - NBAA	-		5,000	11,317	12,000	11,000	11,000
15924000	55050	BASKETBALL - NBAA	-		5,000	1,385	5,000	11,000	11,000
15924000	55070	SOCCER - NBAA	-		5,000	0	5,000	11,000	11,000
15924000	55080	OTHER PROGRAMS	65,218	86,617	75,000	27,647	75,000	75,000	75,000
15924000	56110	CREDIT CARD FEES	0	647	-	656	1,260		
15924000	55140	TRANSPORTATION	1,685		-				
		<b>TOTAL</b>	<b>805,054</b>	<b>1,084,551</b>	<b>1,215,945</b>	<b>551,832</b>	<b>1,230,028</b>	<b>1,294,160</b>	<b>1,269,139</b>

Org	Object	595 - NB-ATHLETIC ASSOCIATION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15950000	52070	EMPLOYMENT TESTING	574	0	-	-	-	-	-
15950000	55040	BASEBALL	18,598	8,132	-	-	-	-	-
15950000	55050	BASIETBALL	8,348	11,813	-	-	-	-	-
15950000	55070	SOCCER		10,287	-	-	-	-	-
		TOTAL	27,520	30,232	-	-	-	-	-
599 - FOURTH OF JULY COMMISSION									
15990000	50020	SALARIES-PART TIME	10,596	10,922	13,538	7,301	10,922	10,922	10,922
15990000	50070	SALARY-OVERTIME		1,261	-		1,261	1,261	1,261
15990000	51020	FICA	826	917	990	559	917	917	917
15990000	52030	CONTRACTED SERVICES	7,964	1,900	-	49	1,900	1,900	1,900
15990000	54080	LEASE/RENTALS	614	-	472				
		TOTAL	20,000	15,000	15,000	7,909	15,000	15,000	15,000

Org	Object	- CITY ACCOUNTS	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 6 MOS.	2025 ESTIMATED TOTAL	2026 DEPARTMENT PROPOSED	2026 MAYOR PROPOSED
15070000	55110	DELINQUENT PP TAXES		4,198	-				
16000000	57043	EQUIPMENT REPLACEMENT FUNI	265,000	240,000	300,000	300,000	300,000	300,000	300,000
16000000	56120	CONTINGENCY FUND		-	352,973		-	416,000	300,000
		TOTAL OPERATIONAL BUDGET	<u>34,324,696</u>	<u>36,933,929</u>	<u>40,398,257</u>	<u>18,729,166</u>	<u>40,062,894</u>	<u>42,945,613</u>	<u>41,773,216</u>
30031000	57010	INTEREST ON CITY DEBT	2,585,807	3,197,510	3,394,390	1,859,185	3,394,390	3,122,934	3,434,565
30031000	57021	Interfund Advance			156,372	17,511	156,372	157,832	157,832
30031000	57020	PRINCIPAL PAYMENT	7,610,000	9,025,000	10,895,000	10,895,000	10,895,000	11,895,000	12,135,000
		GRAND TOTAL	<u>44,520,503</u>	<u>49,156,439</u>	<u>54,844,019</u>	<u>31,500,862</u>	<u>54,508,656</u>	<u>58,121,379</u>	<u>57,500,613</u>