Fund Summary

UPDATES: 11/16/2026

2027

Fund	Expenses	Revenues	Levy	Levy Change
General	3,297,438	2,311,964	985,474	6.88%
Fire Department	110,000		110,000	-6.25%
EMS	90,550		90,550	
Aquatic Center	105,000		105,000	5.00%
Lunda Park	75,000		75,000	0.00%
Taxi Service	75,000		75,000	0.00%
Capital Projects	400,000		400,000	-10.11%
Debt Service	575,000		575,000	4.55%
Fund Balance			-	
	$ 4,727,988	**$ 2,311,964**	**$ 2,416,024**	1.73%
Less Debt Service	$ 4,152,988		$ 41,112	
Expenditure Increase	$ 77,122.00			
Expenditure Increase	1.892%			

EXPENDITURE RESTRAINT (ALLOWABLE)	3.70% Percent (%)	$ 150,807.04 Dollars ($)	$ 73,685.04 Variance ($)
Levy Limit	0.701%		$ 2,416,033
(Over) / Under			$ 9.00

2026

Fund	Expenses	Revenues	Levy
General	3,172,981	2,250,954	922,027
Fire Department	117,335		117,335
EMS (New)	90,550		90,550
Aquatic Center	100,000		100,000
Lunda Park	75,000		75,000
Taxi Service	75,000		75,000
Capital Projects	445,000		445,000
Debt Service	550,000		550,000
	$ 4,625,866	**$ 2,250,954**	**$ 2,374,912**
Less Debt Service	$ 4,075,866		

APPROVED BY COMMON COUNCIL __/__/2026

2027 CITY BUDGET DETAIL

PROPOSED - UPDATED 09/24/2026

Revenues

					794,300.00		809,735.00		
FUND	Short Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Projection	2027 Budget	Dollar Change	Percentage Change
TAXES - (OTHER THAN PROPERTY TAXES)									
100-00-41210-000	MOTEL TAXES	4,507.14	4,587.36	7,085.68	$ 5,000	$ 4,500	$ 5,000	0.00	0.00%
100-00-41310-000	TAXES-MUNICIPAL UTILITIES	542,768.00	502,745.00	505,352.00	$ 500,000	$ 500,000	$ 500,000	0.00	0.00%
100-00-43650-000	MANAGED FOREST LAND TAX	1329.62	1329.62	1238.85	$ 1,300	$ 1,300	$ 1,300	0.00	0.00%
	TOTAL	**$ 548,605**	**$ 508,662**	**$ 513,677**	**$ 506,300**	**$ 505,800**	**$ 506,300**	0.00	0.00%
INTERGOVERNMENTAL									
100-00-43410-000	COUNTY & MUNICIPAL AID (CMA)	542,397.73	571,185.60	584,280.66	$ 604,000	$ 604,144	$ 616,830	12,830.00	2.12%
100-00-43410-100	SUPPLEMENTAL CMA		114,246.03	116,873.69	$ 120,000	$ 120,848	$ 123,385	3,385.00	2.82%
100-00-43411-000	EXPENDITURE RESTRAINT PAYMENT	67,147.69	65,304.36	65,304.36	$ 68,000	$ 68,561	$ 67,150	-850.00	-1.25%
100-00-43412-000	UTILITY AID	354.43	2,522.99	2,423.66	$ 2,300	$ 2,327	$ 2,370	70.00	3.04%
100-00-43430-000	EXEMPT COMPUTER AID	21,129.77	21,129.77	21,193.77	$ 21,000	$ 21,194	$ 21,000	0.00	0.00%
100-00-43431-000	PERSONAL PROPERTY AID - CITY	81,194.17	81,194.17	57,022.87	$ 82,400	$ 82,400	$ 82,400	0.00	0.00%
100-00-43431-100	PERSONAL PROPERTY AID - ACT 12			38,805.83	$ 55,800	$ 55,800	$ 55,800	0.00	0.00%
100-00-43531-000	LOCAL TRANSPORTATION AID	400,110.11	461,806.63	457,514.95	$ 453,000	$ 453,000	$ 407,740	-45,260.00	-9.99%
100-00-43533-000	CONNECTING HIGHWAY AID	40,668.52	57,864.48	57,948.89	$ 58,000	$ 58,000	$ 58,365	365.00	0.63%
100-00-43610-000	PAYMENT FOR MUNICIPAL SERVICES	5,953.36	8,257.69	6,472.05	$ 6,000	$ 6,000	$ 6,000	0.00	0.00%
100-00-43620-000	STATE - IN LIEU OF TAXES DNR	154.81	154.81	154.81	$ 154	$ 154	$ 154	0.00	0.00%
	TOTAL	**$ 1,159,111**	**$ 1,383,667**	**$ 1,407,996**	**$ 1,470,654**	**$ 1,472,427**	**$ 1,441,194**	-29,460.00	-2.00%
LICENSE AND PERMITS									
100-00-44101-000	LIQUOR & MALT BEVERAGE LICENSE	9,053.68	10,316.74	8,997.00	$ 7,500	$ 8,750	$ 8,000	500.00	6.67%
100-00-44102-000	OPERATORS LICENSE	2,543.00	2,837.00	2,627.00	$ 2,000	$ 2,885	$ 2,500	500.00	25.00%
100-00-44103-000	CIGARETTE LICENSE	1,216.68	1,591.74	1,075.00	$ 1,000	$ 1,100	$ 1,000	0.00	0.00%
	TOTAL	**$ 12,813.36**	**$ 14,745.48**	**$ 12,699.00**	**$ 10,500**	**$ 12,735**	**$ 11,500**	1,000.00	9.52%
FINES AND PENALTIES									
100-00-45100-000	LAW/ORD VIOLATION FINES	11,995.72	7,452.43	9,952.89	$ 7,500	$ 10,000	$ 14,900	7,400.00	98.67%
100-00-46210-000	POLICE REPORTS	866.76	447.33	409.50	$ 500	$ 800	$ 800	300.00	60.00%
	TOTAL	**$ 12,862.48**	**$ 7,899.76**	**$ 10,362.39**	**$ 8,000**	**$ 10,800**	**$ 15,700**	7,700.00	96.25%
OTHER									
100-00-41140-000	MOBILE HOME FEES	7,292.64	8,057.52	6,591.96	$ 7,000	$ 6,695	$ 7,000	0.00	0.00%
100-00-43790-000	OTHER LOCAL GOVERN GR. /UTIL	40,000.00	30,000.00	30,000.00	$ 25,000	$ 30,000	$ 30,000	5,000.00	20.00%
100-00-46150-000	POLICE OTHER REVENUE	2,694.29	4,700.31	2,766.34	$ 2,500	$ 2,000	$ 4,000	1,500.00	60.00%
100-00-46912-000	CABLE TV FRANCHISE FEE	38,308.34	36,936.79	32,876.46	$ 36,000	$ 30,500	$ 36,000	0.00	0.00%
100-00-43432-000	VIDEO SERVICE PROVIDER AID	9,802.12	9,802.12	9,802.12	$ 9,800	$ 9,802	$ 9,800	0.00	0.00%
100-00-47400-000	SEWER MAIN MAINTENANCE	71,114.56	70,295.05	69,905.97	$ 65,000	$ 65,000	$ 65,000	0.00	0.00%
100-00-48100-000	INTEREST INCOME	73,921.83	154,691.18	320,990.48	$ 90,000	$ 210,000	$ 132,770	42,770.00	47.52%
100-00-48501-000	OTHER PARKS REVENUE	3,528.00	14,298.75	5,372.79	$ 2,000	$ 17,000	$ 3,500	1,500.00	75.00%
100-00-48504-000	RECREATION PROGRAM REVENUE			41,292.72	$ 14,000	$ 45,000	$ 45,000	31,000.00	221.43%
100-00-49200-000	FROM OTHER FUNDS/ELEC DEPT	4,239.61	4,239.61	4,239.61	$ 4,200	$ 4,240	$ 4,200	0.00	0.00%
214-00-46250-000	LICENSE PLATES "NEW ACCT" 2013	$ (15,079.16)	$ 2,600.02	$ 2,924.81	$ -	$ 1,700	$ -	0.00	
	TOTAL	**$ 235,822.23**	**$ 335,621.35**	**$ 526,763.26**	**$ 255,500**	**$ 421,937**	**$ 337,270**	81,770.00	32.00%
LIBRARY REVENUES									
100-00-45110-000	LIBRARY - FEES	$ 6,350.51	$ 5,622.91	$ 5,026.83	$ 6,000	$ 6,000	$ 5,500	-500.00	-8.33%
100-00-45111-000	LIBRARY - GRANTS	$ 32,662.00	$ 46,121.50	$ 24,005.25	$ 13,000	$ 13,000	$ 13,000	0.00	0.00%
100-00-45112-000	LIBRARY - COUNTY CONTRIBUTIONS	$ 192,696.00	$ 222,631.00	$ 232,379.00	$ 241,382	$ 241,382	$ 280,634	39,252.00	16.26%
	FROM LIBRARY RESERVES							0.00	
	TOTAL	**$ 231,708.51**	**$ 274,375.41**	**$ 261,411.08**	**$ 260,382**	**$ 260,382**	**$ 299,134**	38,752.00	14.88%
SPECIAL ASSESSMENTS									
		$ -	$ -	$ -				0.00	
	TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	0.00	
TOTAL REVENUES		$ 2,200,921.93	$ 2,524,970.51	$ 2,732,907.80	$ 2,511,336	$ 2,684,081	$ 2,611,098	99,762.00	3.97%
	LESS: LIBRARY REVENUES*	**$ 1,969,213.42**	**$ 2,250,595.10**	**$ 2,471,496.72**	**$ 2,250,954**	**$ 2,423,699**	**$ 2,311,964**	61,010.00	2.71%

2027 CITY BUDGET DETAIL

Expenses

Account Number	Short Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Department Total - Budget	2026 Projected	2027 Budget	Department Total	Line Item Change (%)	Department Change (%)
		$ 373,093.38	$ 403,572.91	$ 443,311.13	$ 443,847.00			$ 484,354.00			
100-00-51101-100-000	COUNCIL WAGES	$ 18,400.00	$ 18,000.00	$ 18,400.00	$ 19,200.00		$ 19,200.00	$ 19,200.00		0.00%	
100-00-51101-130-000	COUNCIL FICA	$ 1,407.60	$ 1,377.00	$ 1,407.60	$ 1,470.00		$ 1,470.00	$ 1,470.00		0.00%	
100-00-51101-200-000	COUNCIL OTHER	$ 2,740.72	$ 3,158.52	$ 3,289.54	$ 3,500.00	$ 24,170.00	$ 2,000.00	$ 3,500.00	$ 24,170.00	0.00%	0.00%
100-00-51300-100-000	LAW WAGES						$ -				
100-00-51300-130-000	LAW FICA						$ -				
100-00-51300-131-000	LAW RETIREMENT						$ -				
100-00-51300-132-000	LAW INSURANCE						$ -				
100-00-51300-200-000	LAW OTHER	$ 23,966.53	$ 44,040.65	$ 29,068.34	$ 40,000.00	$ 40,000.00	$ 27,500.00	$ 40,000.00	$ 40,000.00	0.00%	0.00%
100-00-51410-100-000	MAYOR WAGES	$ 8,400.00	$ 8,400.00	$ 8,400.00	$ 8,400.00		$ 8,400.00	$ 8,400.00		0.00%	
100-00-51410-130-000	MAYOR FICA	$ 642.60	$ 642.60	$ 642.60	$ 645.00		$ 645.00	$ 645.00		0.00%	
100-00-51410-200-000	MAYOR OTHER	$ -	$ -			$ 9,045.00	$ -	$ -	$ 9,045.00		
100-00-51400-100-000	ADMINISTRATOR WAGES	$ 87,280.00	$ 89,210.00	$ 92,416.00	$ 94,435.00		$ 94,435.00	$ 100,360.00		6.27%	
100-00-51400-130-000	ADMINISTRATOR FICA	$ 6,586.44	$ 6,740.10	$ 6,969.20	$ 7,225.00		$ 7,225.00	$ 7,680.00		6.30%	
100-00-51400-131-000	ADMINISTRATOR RETIREMENT	$ 5,935.04	$ 6,165.84	$ 6,422.91	$ 6,565.00		$ 6,565.00	$ 7,230.00		10.13%	
100-00-51400-132-000	ADMINISTRATOR INSURANCE	$ 22,477.00	$ 23,825.62	$ 25,016.16	$ 25,260.00		$ 25,260.00	$ 26,260.00		3.96%	
100-00-51525-100-000	ADMIN ASSIST WAGES	$ 96,817.26	$ 102,391.39	$ 105,497.80	$ 106,705.00		$ 106,705.00	$ 111,075.00		4.10%	
100-00-51525-130-000	ADMIN ASSIST FICA	$ 7,076.41	$ 7,640.87	$ 7,770.01	$ 8,165.00		$ 8,165.00	$ 8,500.00		4.10%	
100-00-51525-131-000	ADMIN ASSIST RETIREMENT	$ 6,622.07	$ 6,987.92	$ 7,255.44	$ 7,415.00		$ 7,415.00	$ 8,055.00		8.63%	
100-00-51525-132-000	ADMIN ASSIST INSURANCE	$ 45,161.49	$ 47,807.06	$ 50,229.46	$ 50,655.00		$ 50,655.00	$ 52,520.00		3.68%	
100-00-51525-200-000	ADMIN ASSIST OTHER	$ 5,600.94	$ 5,610.25	$ 6,127.80	$ 6,000.00	$ 312,425.00	$ 6,000.00	$ 6,000.00	$ 327,680.00	0.00%	4.88%
100-00-51600-100-000	CITY HALL WAGES	$ 4,759.90	$ 4,584.43	$ 2,831.86	$ 5,505.00		$ 5,760.00	$ 9,375.00		70.30%	
100-00-51600-130-000	CITY HALL FICA	$ 364.17	$ 350.70	$ 216.66	$ 425.00		$ 440.00	$ 720.00		69.41%	
100-00-51600-131-000	CITY HALL RETIREMENT						$ -	$ -			
100-00-51600-132-000	CITY HALL INSURANCE						$ -	$ -			
100-00-51600-200-000	CITY HALL OTHER	$ 28,886.35	$ 25,634.15	$ 33,998.84	$ 30,000.00	$ 35,930.00	$ 26,750.00	$ 30,000.00	$ 40,095.00	0.00%	
100-00-51933-200-000	PROPERTY/LIABILITY INSURANCE	$ 45,913.00	$ 49,529.00	$ 47,838.00	$ 60,650.00		$ 60,650.00	$ 63,700.00		5.03%	
100-00-51934-200-000	WORKMAN'S COMP INSURANCE	$ 22,065.29	$ 21,200.00	$ 21,332.98	$ 48,675.00		$ 48,675.00	$ 55,000.00		12.99%	
100-00-51935-200-000	AUTOMOBILE FLEET INSURANCE	$ 11,317.00	$ 13,146.00	$ 17,602.16	$ 18,950.00	$ 128,275.00	$ 18,950.00	$ 20,000.00	$ 138,700.00	5.54%	8.13%
100-00-52101-100-000	POLICE DEPARTMENT WAGES	$ 428,791.91	$ 372,681.20	$ 397,512.80	$ 509,715		$ 483,600	$ 538,460		5.64%	
100-00-52101-130-000	POLICE DEPARTMENT FICA	$ 31,857.27	$ 27,848.76	$ 29,737.69	$ 39,000		$ 39,000	$ 41,195		5.63%	
100-00-52101-131-000	POLICE RETIREMENT	$ 52,838.67	$ 48,581.36	$ 54,161.10	$ 74,930		$ 74,930	$ 73,600		-1.77%	
100-00-52101-132-000	POLICE INSURANCE	$ 157,381.06	$ 143,576.74	$ 149,226.37	$ 176,945		$ 176,945	$ 182,135	$ 835,390.00	2.93%	
100-00-52101-200-000	POLICE OTHER	$ 14,597.63	$ 33,538.59	$ 50,663.04	$ 7,866		$ 35,000	$ 7,900		0.43%	
100-00-52102-200-000	POLICE UNIFORM EXPENSE	$ 3,005.26	$ 2,706.35	$ 2,797.84	$ 3,553		$ 3,553	$ 3,553		0.00%	
100-00-52106-200-000	POLICE CAR MAINTENANCE	$ 19,928.63	$ 24,340.34	$ 23,357.49	$ 21,315		$ 21,315	$ 21,315		0.00%	
100-00-52107-200-000	POLICE OFFICE SUPPLIES	$ 2,235.31	$ 1,401.75	$ 4,542.11	$ 2,639		$ 2,000	$ 2,000		-24.21%	
100-00-52108-200-000	POLICE INFORMATION TECHNOLOGY	$ 15,632.06	$ 15,126.93	$ 12,955.60	$ 6,090		$ 4,000	$ 6,000		-1.48%	
100-00-52109-200-000	POLICE TRAINING EXPENSE	$ 2,154.37	$ 684.54	$ 300.00	$ 1,015		$ 800	$ 300		-70.44%	
100-00-52110-200-000	POLICE EQUIPMENT EXPENSE	$ 11,751.56	$ 19,968.40	$ 9,844.30	$ 5,075		$ 7,000	$ 5,075		0.00%	
100-00-52103-200-000	POLICE DONATION EXPENSE	$ -	$ -								
100-00-52104-200-000	POLICE CSO EXPENSE	$ 1,965.52	$ 1,363.93								
100-00-52105-200-000	POLICE K-9 EXPENSE	$ 6,378.03	$ 734.00								
214-00-52101-200-000	Vehicle Registration Account	$ 1,761.63	$ 2,349.53			$ 848,143.00			$ 881,533.00		3.94%
100-00-53100-100-000	STREET SUPT WAGES	$ 64,920.00	$ 67,000.00	$ 69,064.00	$ 70,720.00		$ 70,720.00	$ 73,840.00		4.41%	
100-00-53100-130-000	STREET SUPT FICA	$ 4,875.90	$ 5,029.56	$ 5,182.77	$ 5,410.00		$ 5,410.00	$ 5,650.00		4.44%	
100-00-53100-131-000	STREET SUPT RETIREMENT	$ 4,414.56	$ 4,623.00	$ 4,799.95	$ 5,095.00		$ 5,095.00	$ 5,320.00		4.42%	
100-00-53100-132-000	STREET SUPT INSURANCE	$ 21,697.48	$ 23,939.69	$ 25,143.48	$ 25,355.00		$ 25,355.00	$ 26,355.00	$ 111,165.00	3.94%	
100-00-53100-200-000	STREET SUPT OTHER	$ -	$ -	$ -							
100-00-53301-100-000	STREET MAINT WAGES	$ 54,496.73	$ 66,635.81	$ 66,038.03	$ 65,000.00		$ 68,000.00	$ 76,220.00		17.26%	
100-00-53301-130-000	STREET MAINT FICA	$ 4,045.34	$ 4,935.38	$ 4,986.60	$ 4,975.00			$ 5,835.00		17.29%	
100-00-53301-131-000	STREET MAINT RETIREMENT	$ 3,705.76	$ 4,582.19	$ 4,531.15	$ 4,680.00			$ 5,230.00		11.75%	
100-00-53301-200-000	STREET MAINTENANCE OTHER	$ 7,909.83	$ 10,193.39	$ 18,316.45	$ 13,000.00		$ 10,000.00	$ 13,000.00	$ 100,285.00	0.00%	
100-00-53302-100-000	STREET CLEANING WAGES	$ 8,554.64	$ 7,022.23	$ 7,163.52	$ 8,250.00		$ 7,500.00	$ 8,000.00		-3.03%	
100-00-53302-130-000	STREET CLEANING FICA	$ 634.33	$ 523.50	$ 530.64	$ 635.00			$ 615.00		-3.15%	
100-00-53302-131-000	STREET CLEANING RETIREMENT	$ 581.71	$ 484.50	$ 497.85	$ 595.00			$ 580.00		-2.52%	
100-00-53302-200-000	STREET CLEANING OTHER	$ 1,790.80	$ 678.80	$ 2,062.70	$ 2,000.00		$ 2,000.00	$ 2,000.00	$ 11,195.00	0.00%	
100-00-53303-100-000	SNOW REMOVAL WAGES	$ 52,464.39	$ 20,766.52	$ 37,913.84	$ 68,000.00		$ 50,000.00	$ 60,000.00		-11.76%	
100-00-53303-130-000	SNOW REMOVAL FICA	$ 3,907.62	$ 1,536.50	$ 2,808.10	$ 5,205.00			$ 4,590.00		-11.82%	
100-00-53303-131-000	SNOW REMOVAL RETIREMENT	$ 3,401.32	$ 1,432.91	$ 2,616.75	$ 4,900.00			$ 4,350.00		-11.22%	
100-00-53303-200-000	SNOW REMOVAL OTHER	$ 28,226.06	$ 12,412.01	$ 11,498.11	$ 38,000.00		$ 26,000.00	$ 37,000.00	$ 105,940.00	-2.63%	

100-00-53304-100-000	BRUSH CONTROL WAGES	$ 62,939.59	$ 59,885.42	$ 67,301.31	$ 50,771.00			$ 51,000.00	$ 60,030.00			18.24%				
100-00-53304-130-000	BRUSH CONTROL FICA	$ 4,672.93	$ 4,452.15	$ 5,009.12	$ 3,885.00				$ 4,595.00			18.28%				
100-00-53304-131-000	BRUSH CONTROL RETIREMENT	$ 4,247.73	$ 4,056.68	$ 4,665.41	$ 3,655.00				$ 4,355.00			19.15%				
100-00-53304-200-000	BRUSH CONTROL OTHER	$ 1,703.80	$ 755.55	$ 1,302.12	$ 2,000.00			$ 2,000.00	$ 2,000.00	$ 70,980.00		0.00%				
100-00-53305-100-000	STREET MARKINGS WAGES	$ 8,768.66	$ 9,587.23	$ 10,664.84	$ 8,520.00			$ 4,500.00	$ 8,000.00			-6.10%				
100-00-53305-130-000	STREET MARKINGS FICA	$ 647.75	$ 708.74	$ 786.40	$ 655.00				$ 615.00			-6.11%				
100-00-53305-131-000	STREET MARKINGS RETIREMENT	$ 596.28	$ 661.51	$ 741.18	$ 615.00				$ 580.00			-5.69%				
100-00-53305-200-000	STREET MARKINGS OTHER	$ 5,330.71	$ 5,839.81	$ 4,903.13	$ 6,000.00			$ 6,000.00	$ 6,000.00	$ 15,195.00		0.00%				
100-00-53306-100-000	STREET SIGNS WAGES	$ 2,232.36	$ 12,309.40	$ 5,746.28	$ 6,500.00			$ 5,000.00	$ 6,500.00			0.00%				
100-00-53306-130-000	STREET SIGNS FICA	$ 164.51	$ 909.35	$ 423.68	$ 500.00				$ 500.00			0.00%				
100-00-53306-131-000	STREET SIGNS RETIREMENT	$ 151.81	$ 849.39	$ 399.40	$ 470.00				$ 475.00			1.06%				
100-00-53306-200-000	STREET SIGNS OTHER	$ 1,108.59	$ 3,988.17	$ 2,486.27	$ 2,500.00			$ 2,500.00	$ 2,500.00	$ 9,975.00		0.00%				
100-00-53308-100-000	STREET MACHINE REPAIR WAGES	$ 43,229.86	$ 53,002.98	$ 48,198.64	$ 45,220.00			$ 45,220.00	$ 46,800.00			3.49%				
100-00-53308-130-000	STREET MACHINE REPAIR FICA	$ 3,223.37	$ 3,895.62	$ 3,520.70	$ 3,460.00				$ 3,585.00			3.61%				
100-00-53308-131-000	STREET MACHINE REPAIR RETIRMNT	$ 2,939.64	$ 3,657.23	$ 3,349.73	$ 3,255.00				$ 3,395.00			4.30%				
100-00-53308-200-000	STREET MACHINE REPAIR	$ 33,732.67	$ 38,800.14	$ 19,936.31	$ 24,000.00			$ 24,000.00	$ 26,000.00	$ 79,780.00		8.33%				
100-00-53309-100-000	CITY SHOP WAGES															
100-00-53309-130-000	CITY SHOP FICA															
100-00-53309-131-000	CITY SHOP RETIREMENT															
100-00-53309-200-000	CITY SHOP OTHER	$ 34,390.17	$ 42,392.64	$ 35,885.92	$ 37,900.00			$ 37,900.00	$ 38,000.00	$ 38,000.00		0.26%				
100-00-53310-100-000	VACATION, HOLIDAY WAGE	$ 27,569.64	$ 35,777.81	$ 37,344.20	$ 36,780.00			$ 40,000.00	$ 40,000.00			8.75%				
100-00-53310-130-000	VACATION, HOLIDAY FICA	$ 2,047.10	$ 2,652.73	$ 2,763.89	$ 2,815.00				$ 3,060.00			8.70%				
100-00-53310-131-000	VACATION, HOLIDAY RET	$ 1,846.66	$ 2,468.62	$ 2,595.44	$ 2,650.00				$ 2,900.00	$ 45,960.00		9.43%				
100-00-53311-100-000	SICK PAY WAGES	$ 12,232.60	$ 12,606.53	$ 28,908.49	$ 22,650.00			$ 22,438.00	$ 22,650.00			0.00%				
100-00-53311-130-000	SICK PAY FICA	$ 910.61	$ 934.51	$ 2,135.35	$ 1,735.00				$ 1,735.00			0.00%				
100-00-53311-131-000	SICK PAY RETIREMENT	$ 831.83	$ 869.82	$ 2,009.05	$ 1,630.00				$ 1,645.00	$ 26,030.00		0.92%				
100-00-53441-100-000	STORM SEWER MAINT WAGES	$ 12,786.78	$ 22,451.91	$ 13,803.95	$ 17,555.00			$ 10,000.00	$ 18,000.00			2.53%				
100-00-53441-130-000	STORM SEWER MAINT FICA	$ 952.39	$ 1,671.54	$ 1,024.35	$ 1,345.00				$ 1,380.00			2.60%				
100-00-53441-131-000	STORM SEWER MAINT RETIREMENT	$ 869.55	$ 1,549.22	$ 959.37	$ 1,265.00				$ 1,305.00			3.16%				
100-00-53441-200-000	STORM SEWER MAINT OTHER	$ 432.01	$ 446.80	$ 1,464.04	$ 3,600.00			$ 3,600.00	$ 3,600.00	$ 24,285.00		0.00%				
100-00-53600-100-000	SANITARY SEWER MAINT WAGES	$ 27,733.54	$ 31,734.68	$ 33,141.07	$ 31,775.00			$ 33,000.00	$ 33,000.00			3.86%				
100-00-53600-130-000	SANITARY SEWER MAINT FICA	$ 2,069.61	$ 2,368.50	$ 2,470.99	$ 2,430.00				$ 2,525.00			3.91%				
100-00-53600-131-000	SANITARY SEWER MAINT RETIREMEN	$ 1,885.97	$ 2,189.76	$ 2,303.22	$ 2,290.00				$ 2,395.00			4.59%				
100-00-53600-200-000	SANITARY SEWER MAINT OTHER	$ 2,645.63	$ 369.73	$ 2,657.67	$ 2,500.00			$ 2,500.00	$ 2,500.00	$ 40,420.00		0.00%				
100-00-53620-100-000	GARBAGE COLLECTION WAGES	$ 39,798.83	$ 42,087.56	$ 42,203.91	$ 47,687.00			$ 25,000.00	$ 48,000.00			0.66%				
100-00-53620-130-000	GARBAGE COLLECTION FICA	$ 3,041.32	$ 3,212.59	$ 3,224.50	$ 3,650.00				$ 3,675.00			0.68%				
100-00-53620-131-000	GARBAGE COLLECTION RETIRE	$ 82.78	$ 174.13	$ 129.33												
100-00-53620-200-000	GARBAGE COLLECTION OTHER	$ 448.98	$ 469.17	$ 330.00	$ 300.00			$ 300.00	$ 300.00	$ 51,975.00		0.00%				
100-00-53632-100-000	RECYCLING WAGES	$ 17,988.19	$ 19,079.11	$ 21,029.51	$ 20,982.00			$ 19,200.00	$ 22,000.00			4.85%				
100-00-53632-130-000	RECYCLING FICA	$ 1,372.54	$ 1,455.51	$ 1,594.60	$ 1,605.00				$ 1,685.00			4.98%				
100-00-53632-131-000	RECYCLING RETIREMENT	$ 92.66	$ 99.07	$ 412.19												
100-00-53632-200-000	RECYCLING OTHER	$ 850.00	$ 300.00	$ 180.00	$ 815.00			$ 4,337.00	$ 815.00	$ 24,500.00		0.00%				
100-00-57347-100-000	CURB & GUTTER WAGES	$ 19,564.00	$ 27,035.35	$ 11,099.82	$ 21,890.00			$ 10,000.00	$ 22,000.00			0.50%				
100-00-57347-130-000	CURB & GUTTER FICA	$ 1,454.33	$ 2,007.70	$ 823.63	$ 1,675.00				$ 1,685.00			0.60%				
100-00-57347-131-000	CURB & GUTTER RETIREMENT	$ 1,330.35	$ 1,858.45	$ 771.41	$ 1,580.00				$ 1,595.00			0.95%				
100-00-57347-200-000	CURB & GUTTER OTHER	$ 8,431.27	$ 10,181.16	$ 6,447.79	$ 8,000.00			$ 1,000.00	$ 7,500.00	$ 32,780.00		-6.25%				
100-00-57348-100-000	SIDEWALKS WAGES	$ 6,273.24	$ 10,013.17	$ 7,011.65	$ 10,450.00			$ 5,000.00	$ 10,000.00			-4.31%				
100-00-57348-130-000	SIDEWALKS FICA	$ 465.13	$ 741.72	$ 520.82	$ 800.00				$ 765.00			-4.38%				
100-00-57348-131-000	SIDEWALKS RETIREMENT	$ 426.59	$ 682.58	$ 487.29	$ 755.00				$ 725.00			-3.97%				
100-00-57348-200-000	SIDEWALKS OTHER	$ 6,182.59	$ 1,312.95	$ 1,699.38	$ 7,000.00			$ 2,500.00	$ 6,500.00	$ 17,990.00		-7.14%				
100-00-57431-200-000	STREET DEPT SURPLUS					$ 779,935.00				$ 806,455.00			3.40%			
100-00-53101-132-000	STREET DEPT INSURANCE	$ 154,808.00	$ 168,001.69	$ 174,041.51	$ 177,204.00	$ 247,604.00		$ 177,204.00	$ 184,230.00	$ 253,620.00		3.96%				
100-00-53307-200-000	GAS & OIL OTHER	$ 53,681.60	$ 41,695.20	$ 46,242.40	$ 53,000.00			$ 53,000.00	$ 52,990.00			-0.02%				
100-00-53313-200-000	STOP & GO LIGHTS	$ 4,382.17	$ 1,369.21	$ 5,503.08	$ 3,200.00			$ 3,200.00	$ 3,200.00			0.00%				
100-00-57345-200-000	STORM SEWER	$ 1,154.60	$ 1,401.30	$ 740.93	$ 3,200.00			$ 3,200.00	$ 3,200.00			0.00%				
100-00-57410-200-000	SANITARY SEWER OTHER	$ 4,052.60	$ 197.08	$ 3,351.24	$ 11,000.00	$ 1,027,539.00		$ 11,000.00	$ 10,000.00	$ 1,060,075.00		-9.09%	3.17%			
100-00-55110-100-000	LIBRARY WAGES	$ 208,396.32	$ 221,557.99	$ 233,655.01	$ 256,004			$ 256,004	$ 284,479			11.12%				
100-00-55110-130-000	LIBRARY FICA	$ 15,493.06	$ 16,488.82	$ 17,393.06	$ 19,584			$ 19,584	$ 21,793			11.28%				
100-00-55110-131-000	LIBRARY RETIREMENT	$ 8,432.45	$ 8,283.86	$ 8,154.70	$ 10,034			$ 10,034	$ 11,875			18.35%				
100-00-55110-132-000	LIBRARY INSURANCE	$ 45,175.71	$ 47,735.59	$ 52,939.76	$ 50,625			$ 50,625	$ 52,557			3.82%				
100-00-55110-200-000	LIBRARY WORK COM/PROP INS	$ 4,825.49	$ 4,687.00	$ 9,420.00	$ 10,500			$ 10,500	$ 10,500			0.00%				
100-00-55110-200-000	LIBRARY MISCELLANEOUS	$ 16,161.33	$ 16,144.91	$ 31,469.96	$ 1,500			$ 1,500	$ 1,500			0.00%				
100-00-55110-301-000	LIBRARY PERIODICALS/MAGAZINES	$ 633.73	$ 694.95	$ (377.05)	$ 1,200			$ 1,200	$ 1,200			0.00%				
100-00-55110-302-000	LIBRARY CHILDRENS	$ 3,489.64	$ 6,839.13	$ 6,709.95	$ 7,900			$ 7,900	$ 7,900			0.00%				
100-00-55110-303-000	LIBRARY ADULT BOOKS	$ 11,293.24	$ 9,228.73	$ 10,652.61	$ 11,000			$ 11,000	$ 11,000			0.00%				
100-00-55110-304-000	LIBRARY VISUAL	$ 1,404.81	$ 1,554.49	$ 1,425.55	$ 3,500			$ 3,500	$ 3,500			0.00%				
100-00-55110-305-000	LIBRARY BLDG EQUIP & SUPPLIES	$ 5,390.79	$ 3,639.67	$ 2,868.21	$ 2,500			$ 2,500	$ 3,000			20.00%				

100-00-55110-306-000	LIBRARY MAINTENANCE	$ 4,362.93	$ 6,822.89	$ 9,369.51	$ 6,000		$ 6,000	$ 6,000		0.00%		
100-00-55110-307-000	LIBRARY UTILITIES	$ 19,501.50	$ 20,892.06	$ 17,783.14	$ 22,000		$ 22,000	$ 22,000		0.00%		
100-00-55110-308-000	LIBRARY ELECTRONIC DATABASES	$ -	$ -	$ -								
100-00-55110-309-000	LIBRARY AUDIO BOOKS	$ 1,657.97	$ 1,715.97	$ 1,752.89	$ 2,000		$ 2,000	$ 2,000		0.00%		
100-00-55110-310-000	LIBRARY EDUCATION & TRAINING	$ 1,255.19	$ 2,269.08	$ 1,791.13	$ 2,000		$ 2,000	$ 2,000		0.00%		
100-00-55110-311-000	LIBRARY TECHNOLOGY	$ 16,758.50	$ 23,063.93	$ 23,344.30	$ 25,000		$ 25,000	$ 25,000		0.00%		
100-00-55110-312-000	LIBRARY POSTAGE	$ -	$ 21.81	$ -								
100-00-55110-313-000	LIBRARY FURNISHING & EQUIPMENT	$ 120.62	$ -	$ -	$ 300		$ 300	$ 300		0.00%		
100-00-55110-314-000	LIBRARY OFFICE SUPPLIES	$ 4,329.65	$ 7,167.03	$ 7,145.00	$ 6,000		$ 9,000	$ 8,250		37.50%		
100-00-55110-315-000	LIBRARY ADMINISTRATIVE FEES	$ -	$ -	$ -								
100-00-55110-316-000	LIBRARY SPECIAL DONATION EXPENSE	$ -	$ -	$ -								
100-00-55110-317-000	LIBRARY CLEANING SERVICES	$ 1,695.00	$ 2,120.00	$ 3,470.00	$ 2,500		$ 2,500	$ 2,500		0.00%		
100-00-55110-318-000	LIBRARY PROGRAMMING/ADVERTISING	$ 2,174.81	$ 1,179.50	$ 1,294.96	$ 1,800		$ 2,200	$ 3,500		94.44%		
100-00-55110-319-000	LIBRARY YOUTH SERVICES SUPPLIES	$ 540.64	$ 1,465.50	$ 3,048.44	$ 1,900		$ 1,900	$ 3,500		84.21%		
100-00-57520-200-000	LIBRARY OUTLAY	$ -	$ -	$ -		$ 443,847.00			$ 484,354			
100-00-55200-100-000	PARKS WAGES	$ 55,987.30	$ 61,494.98	$ 69,813.27	$ 65,400		$ 77,000	$ 67,945		3.89%		
100-00-55200-130-000	PARKS FICA	$ 4,283.04	$ 4,704.37	$ 5,351.18	$ 5,005		$ 5,891	$ 5,200		3.90%		
100-00-55200-131-000	PARKS RETIREMENT	$ -	$ -	$ 787.24	$ 762		$ 650	$ 830		8.92%		
100-00-55200-132-000	PARKS INSURANCE		$ 51,799.94	$ 4,534.44	$ 5,106		$ 5,200	$ 5,235		2.53%		
100-00-55200-200-000	PARKS OTHER	$ 63,248.75	$ -	$ 6,166.10	$ 8,775		$ 13,000	$ 11,000		25.36%		
100-00-55200-201-000	PARKS FUEL		$ -	$ 6,166.10	$ 7,250		$ 7,250	$ 7,250		0.00%		
100-00-55200-202-000	PARKS FLEET MAINTENANCE & SUPPLIES		$ -	$ 8,164.66	$ 6,100		$ 5,500	$ 5,500		-9.84%		
100-00-55200-203-000	PARKS SUPPLIES/TOOLS		$ -	$ 17,211.50	$ 16,500		$ 14,000	$ 12,000		-27.27%		
100-00-55200-204-000	PARKS BALLFIELD MAINTENANCE & SUPPLIES		$ -	$ 674.79	$ 750		$ 1,750	$ 750		0.00%		
100-00-55200-205-000	PARKS EMPLOYEE TRAINING		$ -	$ 338.06	$ 750		$ 100	$ 100		-86.67%		
100-00-55200-206-000	PARKS PORTABLE TOILETS		$ -	$ 4,047.25	$ 4,000		$ 3,500	$ 4,000		0.00%		
100-00-55200-207-000	PARKS UTILITIES		$ -	$ 10,308.39	$ 4,100		$ 10,500	$ 11,000		168.29%		
100-00-55300-100-000	RECREATION WAGES	$ 64,920.00	$ 66,073.13	$ 69,064.00	$ 70,543		$ 70,543	$ 73,840		4.67%		
100-00-55300-130-000	RECREATION FICA	$ 4,790.91	$ 4,784.99	$ 5,008.24	$ 5,396		$ 5,396	$ 5,650		4.71%		
100-00-55300-131-000	RECREATION RETIREMENT	$ 4,414.56	$ 4,559.05	$ 4,799.95	$ 4,870		$ 4,870	$ 5,320		9.24%		
100-00-55300-132-000	RECREATION INSURANCE	$ 22,625.10	$ 24,148.59	$ 25,344.10	$ 25,800		$ 25,800	$ 26,300		1.94%		
100-00-55300-200-000	RECREATION OTHER	$ 4,764.76	$ 7,923.70	$ 1,983.25	$ 5,227		$ 3,000	$ 3,000		-42.61%		
100-00-55300-201-000	RECREATION SUPPLIES		$ -	$ 1,643.85	$ 1,500		$ 750	$ 700		-53.33%		
100-00-55300-202-000	RECREATION EMPLOYEE TRAINING		$ -	$ 943.91	$ 1,015		$ 1,000	$ 1,000		-1.48%		
100-00-55300-203-000	RECREATION PROGRAM EXPENSE			$ 26,182.34	$ 12,000		$ 46,000	$ 43,450				
100-00-55440-200-000	RINKS OTHER	$ -	$ 41.76	$ 110.81	$ 1,045	$ 251,894.00	$ 200	$ 100	$ 290,170.00	-90.43%	15.20%	
100-00-55202-100-000	KARNER BLUE GARDEN CLUB	$ 11,483.50	$ 12,526.34	$ 13,880.76	$ 4,500.00	$ 4,500.00		$ 4,500.00	$ 4,500.00	0.00%	0.00%	
100-00-51102-200-000	FAX MACHINE OTHER	$ 865.06	$ 912.88	$ 1,008.79	$ 1,100.00		$ 190.00	$ -		-100.00%		
100-00-51103-200-000	POSTAGE	$ 1,377.89	$ 2,729.49	$ 2,106.80	$ 4,500.00		$ 3,000.00	$ 3,000.00		-33.33%		
100-00-51440-200-000	ELECTIONS OTHER	$ 5,175.22	$ 10,111.53	$ 4,414.58	$ 16,000.00		$ 6,350.00	$ 12,000.00		-25.00%		
100-00-51510-200-000	AUDIT OTHER	$ 56,904.00	$ 62,422.50	$ 62,333.25	$ 65,000.00		$ 52,750.00	$ 65,000.00		0.00%		
100-00-51530-200-000	ASSESSMENT OF PROPERTY	$ 23,300.00	$ 23,300.00	$ 14,500.00	$ 15,000.00		$ 15,000.00	$ 15,000.00		0.00%		
100-00-51531-200-000	MANUF ASSESS SURCHARGE	$ 1,019.13	$ 998.04	$ 1,036.20	$ 1,250.00		$ 1,190.00	$ 1,250.00		0.00%		
100-00-51533-200-000	SAFETY PROGRAM OTHER	$ 9,600.00	$ 9,600.00	$ 9,600.00	$ 10,000.00		$ 9,600.00	$ 10,000.00		0.00%		
100-00-51700-200-000	STORAGE BULDG / OLD ANIMAL SHELTER	$ 48.00	$ -	$ -	$ -		$ -					
100-00-51980-200-000	SUNDRY UNCLASSIFIED OTHER	$ 16,960.00	$ 18,958.52	$ 26,888.21	$ 20,000.00		$ 27,250.00	$ 20,500.00		2.50%		
100-00-51982-200-000	INFORMATION TECHNOLOGY	$ 10,138.70	$ 9,876.00	$ 10,733.67	$ 15,000.00		$ 12,500.00	$ 15,000.00		0.00%		
100-00-53420-200-000	STREET LIGHTING	$ 66,975.52	$ 65,679.19	$ 66,068.16	$ 70,000.00		$ 65,000.00	$ 67,500.00		-3.57%		
100-00-53510-200-000	AIRPORT OTHER	$ 12,500.00	$ 12,504.59	$ 12,500.00	$ 12,500.00		$ 12,500.00	$ 12,500.00		0.00%		
100-00-53630-200-000	LANDFILL OTHER	$ 40,428.00	$ 48,784.25	$ 49,550.98	$ 56,000.00		$ 45,000.00	$ 53,000.00		-5.36%		
100-00-53631-200-000	LANDFILL ABANDONMENT	$ 3,606.00	$ 3,950.00	$ 4,068.00	$ 4,500.00		$ 4,200.00	$ 4,500.00		0.00%		
100-00-54101-200-000	RODENT & PEST CONTROL	$ 175.00	$ 185.00	$ 95.00	$ 500.00		$ 100.00	$ 500.00		0.00%		
100-00-54102-200-000	ANIMAL SHELTER	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00		$ 10,000.00	$ 10,000.00		0.00%		
100-00-55207-200-000	LALLAPALOOZA OPER EXP OTHER	$ 891.93	$ 906.32	$ 6,674.66	$ 1,000.00		$ 535.00	$ 1,000.00		0.00%		
100-00-55301-200-000	DONATIONS OTHER	$ -	$ -	$ -			$ -					
100-00-57343-200-000	STREET LIGHTING OUTLAY	$ 2,845.00	$ -	$ 1,720.05	$ 2,500.00		$ -	$ 2,500.00		0.00%		
100-00-57636-200-000	FOUNDATION TRAIL	$ 14,392.32	$ 11,484.03	$ 7,371.51	$ -		$ 50,000.00	$ -				
100-00-57730-200-000	LEVEE CERTIFICATION / MAINT	$ 7,295.12	$ 1,099.73	$ 2,342.57	$ 1,200.00		$ 75.00	$ 3,000.00		150.00%	-3.36%	
100-00-58000-000-000	INVESTMENT MANAGEMENT FEES	$ 1,106.10	$ 640.18	$ 339.86	$ 500.00	$ 306,550.00	$ -	$ -	$ 296,250.00	-100.00%		
300 Fund	PRINCIPAL L/T DEBT	$ 226,206.05	$ 505,656.41	$ 744,343.59	$ 500,000.00	$ 500,000.00	$ 525,000.00	$ 540,000.00	$ 540,000.00	8.00%	8.00%	
300 Fund	INTEREST L/T DEBT	$ 3,026.82	$ 4,343.59	$ 15,598.22	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 35,000.00	$ 35,000.00	40.00%	40.00%	
	TOTALS	$ 3,223,548.47	$3,556,131.39	$3,946,861.57	$ 3,957,318.00	$ 3,957,318.00	$ 3,870,073.50	$ 4,171,572.00	$ 4,171,572.00			
	Less: Debt & Library Revenues	$ 2,991,839.96	$2,771,755.98	$2,925,508.68	$ 3,170,906.92	$ 3,171,936.00	$ 3,059,691.50	$ 3,297,438.00	$ 3,297,438.00	3.99%		
	City Share Library	$ 141,384.87	$ 129,197.50	$ 181,900.05	$ 183,465.00	$ 183,465.00	$ 186,865.00	$ 185,220.00	$ 185,220.00	0.96%		
	Expenditure Difference (%)											

APPROVED BY COMMON COUNCIL __/__/2026

2027 City Operating Expenses By Department

