



2026

CITY BUDGET

City of Black River Falls

Approved by Common Council on November 19, 2025

Fund Summary

2026

Levy
Change

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

0.15%
1.15%

5.26%
7.14%
0.00%
5.83%
4.76%

2.69%

Less Debt Service \$ 4,075,866 \$ 62,216
Expenditure Increase \$ 118,520.00
Expenditure Increase 2.995%

EXPENDITURE RESTRAINT	3.58%	\$ 160,261.80	\$ 41,741.80
(ALLOWABLE)	Percent (%)	Dollars (\$)	Variance (\$)
Levy Limit	1.459%	\$ 2,374,915	
(Over) / Under		\$ 3.00	

2025

Fund	Expenses	Revenues	Levy
General	3,090,296	2,169,650	920,646
Fire Department	116,000		116,000
EMS (New)	90,550		90,550
Aquatic Center	95,000		95,000
Lunda Park	70,000		70,000
Taxi Service	75,000		75,000
Capital Projects	420,500		420,500
Debt Service	525,000		525,000
	\$ 4,482,346	\$ 2,169,650	\$ 2,312,696

Less Debt Service \$ 3,957,346

APPROVED BY COMMON COUNCIL 11/19/2025

2026 CITY BUDGET DETAIL

Revenues

								794,300.00		
FUND	Short Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget		Dollar Change	Percentage Change
TAXES - (OTHER THAN PROPERTY TAXES)										
100-00-41210-000	MOTEL TAXES	4,935.63	4,507.14	4,587.36	\$ 5,000	\$ 5,000	\$ 5,000		0.00	0.00%
100-00-41310-000	TAXES-MUNICIPAL UTILITIES	542,768.00	502,745.00	505,352.00	\$ 485,000	\$ 505,352	\$ 500,000		15,000.00	3.09%
100-00-43650-000	MANAGED FOREST LAND TAX	1330.57	1329.62	1329.62	\$ 1,300	\$ 1,330	\$ 1,300		0.00	0.00%
TOTAL		\$ 549,034	\$ 508,582	\$ 511,269	\$ 491,300	\$ 511,682	\$ 506,300		15,000.00	3.05%
INTERGOVERNMENTAL										
100-00-43410-000	COUNTY & MUNICIPAL AID (CMA)	571,215.96	542,397.73	571,185.60	\$ 584,000	\$ 587,280	\$ 604,000		20,000.00	3.42%
100-00-43410-100	SUPPLEMENTAL CMA			114,246.03	\$ 116,000	\$ 116,875	\$ 120,000		4,000.00	3.45%
100-00-43411-000	EXPENDITURE RESTRAINT PAYMENT	62,594.26	67,147.69	65,304.36	\$ 65,000	\$ 65,304	\$ 68,000		3,000.00	4.62%
100-00-43412-000	UTILITY AID	2,461.30	354.43	2,522.99	\$ 2,400	\$ 2,422	\$ 2,300		-100.00	-4.17%
100-00-43430-000	EXEMPT COMPUTER AID	21,129.77	21,129.77	21,129.77	\$ 21,000	\$ 21,193	\$ 21,000		0.00	0.00%
100-00-43431-000	PERSONAL PROPERTY AID - CITY	82,126.45	81,194.17	81,194.17	\$ 82,400	\$ 82,404	\$ 82,400		0.00	0.00%
100-00-43431-100	PERSONAL PROPERTY AID - ACT 12				\$ 55,800	\$ 55,812	\$ 55,800		0.00	0.00%
100-00-43531-000	LOCAL TRANSPORTATION AID	365,122.24	400,110.11	461,806.63	\$ 456,000	\$ 456,234	\$ 453,000		-3,000.00	-0.66%
100-00-43533-000	CONNECTING HIGHWAY AID	40,617.04	40,668.52	57,864.48	\$ 57,000	\$ 57,948	\$ 58,000		1,000.00	1.75%
100-00-43610-000	PAYMENT FOR MUNICIPAL SERVICES	4,398.48	5,953.36	8,257.69	\$ 6,000	\$ 6,472	\$ 6,000		0.00	0.00%
100-00-43620-000	STATE - IN LIEU OF TAXES DNR	154.81	154.81	154.81	\$ 150	\$ 154	\$ 154		4.00	2.67%
TOTAL		\$ 1,149,820	\$ 1,159,111	\$ 1,383,667	\$ 1,445,750	\$ 1,452,098	\$ 1,470,654		24,904.00	1.72%
LICENSE AND PERMITS										
100-00-44101-000	LIQUOR & MALT BEVERAGE LICENSE	8,674.40	9,053.68	10,316.74	\$ 7,000	\$ 8,592	\$ 7,500		500.00	7.14%
100-00-44102-000	OPERATORS LICENSE	2,494.00	2,543.00	2,837.00	\$ 2,000	\$ 2,424	\$ 2,000		0.00	0.00%
100-00-44103-000	CIGARETTE LICENSE	1,325.00	1,216.68	1,591.74	\$ 1,000	\$ 1,000	\$ 1,000		0.00	0.00%
TOTAL		\$ 12,493.40	\$ 12,813.36	\$ 14,745.48	\$ 10,000	\$ 12,016	\$ 10,500		500.00	5.00%
FINES AND PENALTIES										
100-00-45100-000	LAW/ORD VIOLATION FINES	14,417.33	11,995.72	7,452.43	\$ 10,000	\$ 10,000	\$ 7,500		-2,500.00	-25.00%
100-00-46210-000	TRAFFIC REPORTS	1136.75	866.76	447.33	\$ 800	\$ 600	\$ 500		-300.00	-37.50%
TOTAL		\$ 15,554.08	\$ 12,862.48	\$ 7,899.76	\$ 10,800	\$ 10,600	\$ 8,000		-2,800.00	-25.93%
OTHER										
100-00-41140-000	MOBILE HOME FEES	7,578.24	7,292.64	8,057.52	\$ 7,000	\$ 8,000	\$ 7,000		0.00	0.00%
100-00-43790-000	OTHER LOCAL GOVERN GR. /UTIL	27,000.00	40,000.00	30,000.00	\$ 30,000	\$ 30,000	\$ 25,000		-5,000.00	-16.67%
100-00-46150-000	POLICE OTHER REVENUE	\$ 5,514	\$ 2,694	\$ 4,700	\$ 2,500	\$ 2,525	\$ 2,500		0.00	0.00%
100-00-46912-000	CABLE TV FRANCHISE FEE	40,118.32	38,308.34	36,936.79	\$ 40,000	\$ 36,000	\$ 36,000		-4,000.00	-10.00%
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	59,976.64	71,114.56	70,295.05	\$ 60,000	\$ 65,000	\$ 65,000		5,000.00	8.33%
100-00-48100-000	INTEREST INCOME	63,151.76	73,921.83	154,691.18	\$ 55,800	\$ 200,000	\$ 90,000		34,200.00	61.29%
100-00-48501-000	OTHER PARKS REVENUE	3,705.00	3,528.00	14,298.75	\$ 2,500	\$ 4,000	\$ 2,000		-500.00	-20.00%
100-00-48504-000	RECREATION PROGRAM REVENUE				\$ -	\$ 15,000	\$ 14,000		14,000.00	#DIV/0!
100-00-49200-000	FROM OTHER FUNDS/ELEC DEPT	4,239.61	4,239.61	4,239.61	\$ 4,200	\$ 4,200	\$ 4,200		0.00	0.00%
214-00-46250-000	LICENSE PLATES "NEW ACCT" 2013	\$ 2,670.66	\$ (15,079.16)	\$ 2,600.02	\$ -	\$ 1,600	\$ -		0.00	#DIV/0!
TOTAL		\$ 223,756.20	\$ 235,822.23	\$ 335,621.35	\$ 211,800	\$ 376,127	\$ 255,500		43,700.00	20.63%
LIBRARY REVENUES										
100-00-45110-000	LIBRARY - FEES	\$ 6,599.40	\$ 6,350.51	\$ 5,622.91	\$ 6,000	\$ 6,000	\$ 6,000		0.00	0.00%
100-00-45111-000	LIBRARY - GRANTS	\$ 17,490.80	\$ 32,662.00	\$ 46,121.50	\$ 13,000	\$ 13,000	\$ 13,000		0.00	0.00%
100-00-45112-000	LIBRARY - COUNTY CONTRIBUTIONS	\$ 168,778.00	\$ 192,696.00	\$ 222,631.00	\$ 219,034	\$ 219,034	\$ 241,382		22,348.00	10.20%
	FROM LIBRARY RESERVES								0.00	#DIV/0!
TOTAL		\$ 192,868.20	\$ 231,708.51	\$ 274,375.41	\$ 238,034	\$ 238,034	\$ 260,382		22,348.00	9.39%
SPECIAL ASSESSMENTS										
		\$ -	\$ -	\$ -	\$ -				0.00	#DIV/0!
TOTAL									0.00	#DIV/0!
TOTAL REVENUES		\$ 2,143,526.39	\$ 2,160,898.93	\$ 2,527,577.51	\$ 2,407,684	\$ 2,600,557	\$ 2,511,336		103,652.00	4.31%
LESS: LIBRARY REVENUES*		\$ 1,950,658.19	\$ 1,929,190.42	\$ 2,253,202.10	\$ 2,169,650	\$ 2,362,523	\$ 2,250,954		81,304.00	3.75%

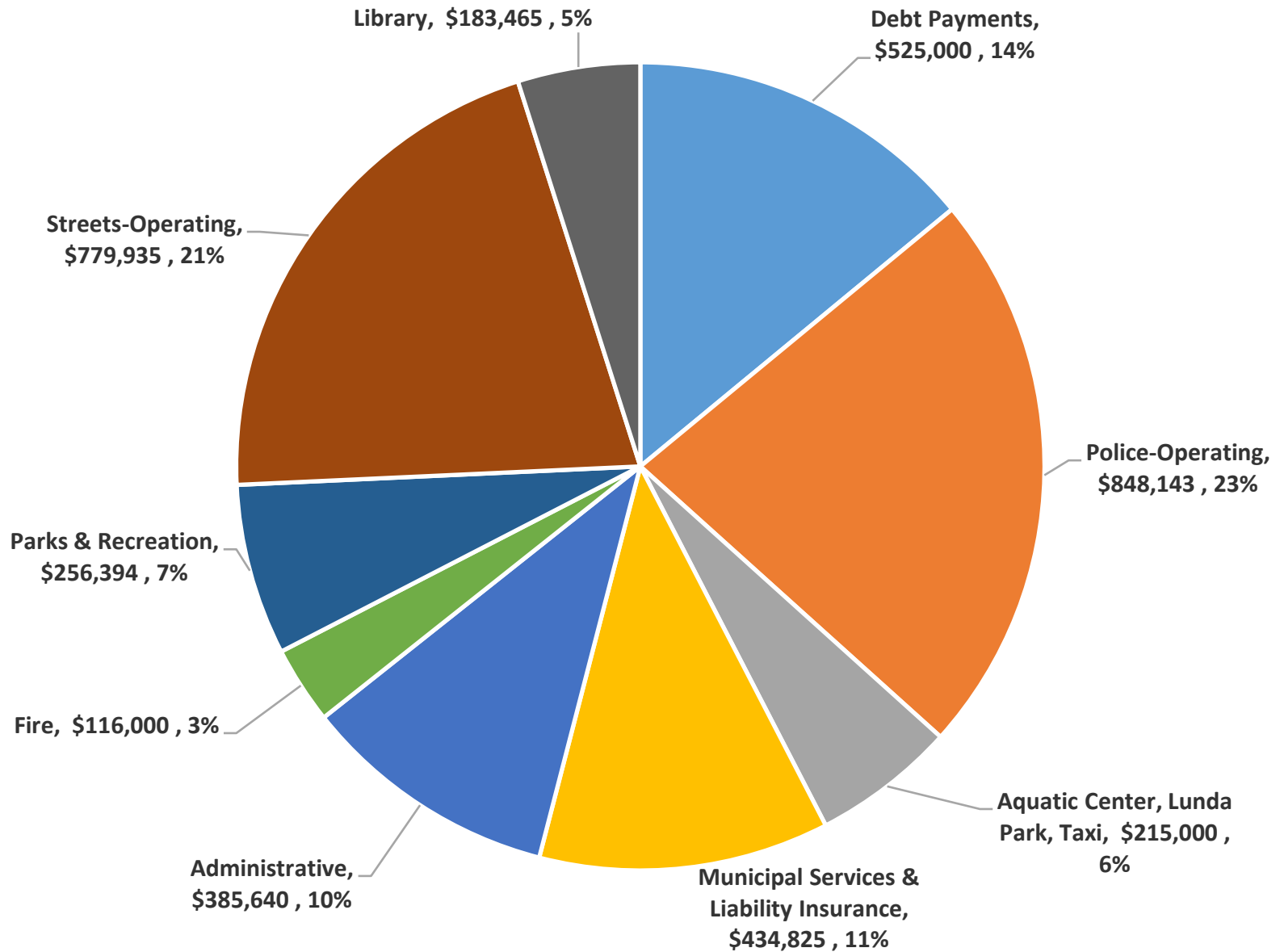
2026 CITY BUDGET DETAIL

Expenses

Account Number	Short Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	Department Total - Budget	2025 Projected	2026 Budget	Department Total	Line Item Change (%)	Department Change (%)
100-00-51101-100-000	COUNCIL WAGES	\$ 16,500.00	\$ 18,400.00	\$ 18,000.00	\$ 19,200.00		\$ 19,200.00	\$ 19,200.00		0.00%	
100-00-51101-130-000	COUNCIL FICA	\$ 1,262.25	\$ 1,407.60	\$ 1,377.00	\$ 1,470.00		\$ 1,470.00	\$ 1,470.00		0.00%	
100-00-51101-200-000	COUNCIL OTHER	\$ 3,684.58	\$ 2,740.72	\$ 3,158.52	\$ 3,500.00	\$ 24,170.00	\$ 3,500.00	\$ 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	\$ 37,457.22	\$ 23,966.53	\$ 44,040.65	\$ 40,000.00	\$ 40,000.00	\$ 36,000.00	\$ 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	\$ 84,974.40	\$ 87,280.00	\$ 89,210.00	\$ 92,600.00		\$ 92,600.00	\$ 94,435.00		1.98%	
100-00-51400-130-000	ADMINISTRATOR FICA	\$ 6,414.23	\$ 6,586.44	\$ 6,740.10	\$ 7,085.00		\$ 7,085.00	\$ 7,225.00		1.98%	
100-00-51400-131-000	ADMINISTRATOR RETIREMENT	\$ 5,523.34	\$ 5,935.04	\$ 6,165.84	\$ 6,435.00		\$ 6,435.00	\$ 6,565.00		2.02%	
100-00-51400-132-000	ADMINISTRATOR INSURANCE	\$ 21,405.02	\$ 22,477.00	\$ 23,825.62	\$ 25,260.00		\$ 25,260.00	\$ 25,260.00		0.00%	
100-00-51525-100-000	ADMIN ASSIST WAGES	\$ 94,277.46	\$ 96,817.26	\$ 102,391.39	\$ 104,545.00		\$ 104,545.00	\$ 106,705.00		2.07%	
100-00-51525-130-000	ADMIN ASSIST FICA	\$ 6,871.34	\$ 7,076.41	\$ 7,640.87	\$ 8,000.00		\$ 8,000.00	\$ 8,165.00		2.06%	
100-00-51525-131-000	ADMIN ASSIST RETIREMENT	\$ 5,757.80	\$ 6,622.07	\$ 6,987.92	\$ 7,270.00		\$ 7,270.00	\$ 7,415.00		1.99%	
100-00-51525-132-000	ADMIN ASSIST INSURANCE	\$ 41,552.50	\$ 45,161.49	\$ 47,807.06	\$ 50,655.00		\$ 50,655.00	\$ 50,655.00		0.00%	
100-00-51525-200-000	ADMIN ASSIST OTHER	\$ 5,484.10	\$ 5,600.94	\$ 5,610.25	\$ 6,000.00	\$ 307,850.00	\$ 6,000.00	\$ 6,000.00	\$ 312,425.00	0.00%	1.49%
100-00-51600-100-000	CITY HALL WAGES	\$ 4,440.85	\$ 4,759.90	\$ 4,584.43	\$ 5,505.00		\$ 3,500.00	\$ 5,505.00		0.00%	
100-00-51600-130-000	CITY HALL FICA	\$ 339.77	\$ 364.17	\$ 350.70	\$ 425.00		\$ 275.00	\$ 425.00		0.00%	
100-00-51600-131-000	CITY HALL RETIREMENT	\$ -									
100-00-51600-132-000	CITY HALL INSURANCE	\$ -									
100-00-51600-200-000	CITY HALL OTHER	\$ 28,829.01	\$ 28,886.35	\$ 25,634.15	\$ 25,000.00	\$ 30,930.00	\$ 25,000.00	\$ 30,000.00	\$ 35,930.00	20.00%	
100-00-51933-200-000	PROPERTY/LIABILITY INSURANCE	\$ 42,769.00	\$ 45,913.00	\$ 49,529.00	\$ 57,750.00		\$ 57,750.00	\$ 60,650.00		5.02%	
100-00-51934-200-000	WORKMAN'S COMP INSURANCE	\$ 36,979.00	\$ 22,065.29	\$ 21,200.00	\$ 46,350.00		\$ 46,350.00	\$ 48,675.00		5.02%	
100-00-51935-200-000	AUTOMOBILE FLEET INSURANCE	\$ 9,898.75	\$ 11,317.00	\$ 13,146.00	\$ 18,025.00	\$ 122,125.00	\$ 18,025.00	\$ 18,950.00	\$ 128,275.00	5.13%	5.04%
100-00-52101-100-000	POLICE DEPARTMENT WAGES	\$ 388,309.30	\$ 428,791.91	\$ 372,681.20	\$ 506,841		\$ 460,841	\$ 509,715		0.57%	
100-00-52101-130-000	POLICE DEPARTMENT FICA	\$ 29,088.82	\$ 31,857.27	\$ 27,848.76	\$ 38,775		\$ 38,775	\$ 39,000		0.58%	
100-00-52101-131-000	POLICE RETIREMENT	\$ 43,751.20	\$ 52,838.67	\$ 48,581.36	\$ 66,250		\$ 66,250	\$ 74,930		13.10%	
100-00-52101-132-000	POLICE INSURANCE	\$ 142,133.83	\$ 157,381.06	\$ 143,576.74	\$ 176,941		\$ 176,941	\$ 176,945		0.00%	
100-00-52101-200-000	POLICE OTHER	\$ 25,597.11	\$ 14,597.63	\$ 33,538.59	\$ 7,750		\$ 7,750	\$ 7,866		1.50%	
100-00-52102-200-000	POLICE UNIFORM EXPENSE	\$ 3,027.33	\$ 3,005.26	\$ 2,706.35	\$ 3,500		\$ 3,500	\$ 3,553		1.51%	
100-00-52106-200-000	POLICE CAR MAINTENANCE	\$ 28,552.23	\$ 19,928.63	\$ 24,340.34	\$ 21,000		\$ 21,000	\$ 21,315		1.50%	
100-00-52107-200-000	POLICE OFFICE SUPPLIES	\$ 3,033.20	\$ 2,235.31	\$ 1,401.75	\$ 2,600		\$ 2,600	\$ 2,639		1.50%	
100-00-52108-200-000	POLICE INFORMATION TECHNOLOGY	\$ 3,846.00	\$ 15,632.06	\$ 15,126.93	\$ 6,000		\$ 6,000	\$ 6,090		1.50%	
100-00-52109-200-000	POLICE TRAINING EXPENSE	\$ 1,398.76	\$ 2,154.37	\$ 684.54	\$ 1,000		\$ 1,000	\$ 1,015		1.50%	
100-00-52110-200-000	POLICE EQUIPMENT EXPENSE	\$ 5,289.74	\$ 11,751.56	\$ 19,968.40	\$ 5,000		\$ 5,000	\$ 5,075		1.50%	
100-00-52103-200-000	POLICE DONATION EXPENSE	\$ -	\$ -	\$ -	\$ -						
100-00-52104-200-000	POLICE CSO EXPENSE	\$ 945.65	\$ 1,965.52	\$ 1,363.93	\$ -						
100-00-52105-200-000	POLICE K-9 EXPENSE	\$ 4,777.69	\$ 6,378.03	\$ 734.00	\$ -						
214-00-52101-200-000	Vehicle Registration Account	\$ 2,914.48	\$ 1,761.63	\$ 2,349.53	\$ -	\$ 835,657.00			\$ 848,143.00		1.49%
100-00-53100-100-000	STREET SUPT WAGES	\$ 62,834.40	\$ 64,920.00	\$ 67,000.00	\$ 69,160.00		\$ 69,160.00	\$ 70,720.00		2.26%	
100-00-53100-130-000	STREET SUPT FICA	\$ 4,640.96	\$ 4,875.90	\$ 5,029.56	\$ 5,291.00		\$ 5,291.00	\$ 5,410.00		2.25%	
100-00-53100-131-000	STREET SUPT RETIREMENT	\$ 4,029.64	\$ 4,414.56	\$ 4,623.00	\$ 4,810.00		\$ 4,775.00	\$ 5,095.00		5.93%	
100-00-53100-132-000	STREET SUPT INSURANCE	\$ 21,519.26	\$ 21,697.48	\$ 23,939.69	\$ 25,355.00		\$ 25,355.00	\$ 25,355.00	\$ 106,580.00	0.00%	
100-00-53100-200-000	STREET SUPT OTHER	\$ 252.00	\$ -	\$ -							
100-00-53301-100-000	STREET MAINT WAGES	\$ 69,244.94	\$ 54,496.73	\$ 66,635.81	\$ 70,403.00		\$ 70,403.00	\$ 65,000.00		-7.67%	
100-00-53301-130-000	STREET MAINT FICA	\$ 5,175.75	\$ 4,045.34	\$ 4,935.38	\$ 5,390.00		\$ 5,386.00	\$ 4,975.00		-7.70%	
100-00-53301-131-000	STREET MAINT RETIREMENT	\$ 4,555.55	\$ 3,705.76	\$ 4,582.19	\$ 4,850.00		\$ 4,850.00	\$ 4,680.00		-3.51%	
100-00-53301-200-000	STREET MAINT MAINTENANCE OTHER	\$ 7,903.89	\$ 7,909.83	\$ 10,193.39	\$ 12,000.00		\$ 18,000.00	\$ 13,000.00	\$ 87,655.00	8.33%	
100-00-53302-100-000	STREET CLEANING WAGES	\$ 8,026.20	\$ 8,554.64	\$ 7,022.23	\$ 9,480.00		\$ 7,022.00	\$ 8,250.00		-12.97%	
100-00-53302-130-000	STREET CLEANING FICA	\$ 599.80	\$ 634.33	\$ 523.50	\$ 726.00		\$ 523.00	\$ 635.00		-12.53%	
100-00-53302-131-000	STREET CLEANING RETIREMENT	\$ 521.68	\$ 581.71	\$ 484.50	\$ 655.00		\$ 485.00	\$ 595.00		-9.16%	
100-00-53302-200-000	STREET CLEANING OTHER	\$ 596.60	\$ 1,790.80	\$ 678.80	\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	\$ 11,480.00	0.00%	
100-00-53303-100-000	SNOW REMOVAL WAGES	\$ 40,800.31	\$ 52,464.39	\$ 20,766.52	\$ 68,000.00		\$ 68,000.00	\$ 68,000.00		0.00%	
100-00-53303-130-000	SNOW REMOVAL FICA	\$ 3,051.02	\$ 3,907.62	\$ 1,536.50	\$ 5,365.00		\$ 5,364.00	\$ 5,205.00		-2.98%	
100-00-53303-131-000	SNOW REMOVAL RETIREMENT	\$ 2,648.98	\$ 3,401.32	\$ 1,432.91	\$ 4,840.00		\$ 4,839.00	\$ 4,900.00		1.24%	
100-00-53303-200-000	SNOW REMOVAL OTHER	\$ 33,337.22	\$ 28,226.06	\$ 12,412.01	\$ 38,000.00		\$ 12,000.00	\$ 38,000.00	\$ 116,105.00	0.00%	
100-00-53304-100-000	BRUSH CONTROL WAGES	\$ 59,561.63	\$ 62,939.59	\$ 59,885.42	\$ 48,775.00		\$ 48,771.00	\$ 50,771.00		4.09%	

100-00-53304-130-000	BRUSH CONTROL FICA	\$ 4,456.38	\$ 4,672.93	\$ 4,452.15	\$ 3,735.00	\$ 3,731.00	\$ 3,885.00		4.02%
100-00-53304-131-000	BRUSH CONTROL RETIREMENT	\$ 3,748.74	\$ 4,247.73	\$ 4,056.68	\$ 3,390.00	\$ 3,390.00	\$ 3,655.00		7.82%
100-00-53304-200-000	BRUSH CONTROL OTHER	\$ 2,482.16	\$ 1,703.80	\$ 755.55	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 60,311.00	0.00%
100-00-53305-100-000	STREET MARKINGS WAGES	\$ 10,538.20	\$ 8,768.66	\$ 9,587.23	\$ 10,520.00	\$ 10,519.18	\$ 8,520.00		-19.01%
100-00-53305-130-000	STREET MARKINGS FICA	\$ 787.61	\$ 647.75	\$ 708.74	\$ 810.00	\$ 805.45	\$ 655.00		-19.14%
100-00-53305-131-000	STREET MARKINGS RETIREMENT	\$ 684.97	\$ 596.28	\$ 661.51	\$ 730.00	\$ 725.83	\$ 615.00		-15.75%
100-00-53305-200-000	STREET MARKINGS OTHER	\$ 4,089.92	\$ 5,330.71	\$ 5,839.81	\$ 5,000.00	\$ 5,900.00	\$ 6,000.00	\$ 15,790.00	20.00%
100-00-53306-100-000	STREET SIGNS WAGES	\$ 1,954.20	\$ 2,232.36	\$ 12,309.40	\$ 6,270.00	\$ 3,135.00	\$ 6,500.00		3.67%
100-00-53306-130-000	STREET SIGNS FICA	\$ 146.08	\$ 164.51	\$ 909.35	\$ 480.00	\$ 240.00	\$ 500.00		4.17%
100-00-53306-131-000	STREET SIGNS RETIREMENT	\$ 127.02	\$ 151.81	\$ 849.39	\$ 420.00	\$ 208.00	\$ 470.00		11.90%
100-00-53306-200-000	STREET SIGNS OTHER	\$ 348.94	\$ 1,108.59	\$ 3,988.17	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 9,970.00	0.00%
100-00-53308-100-000	STREET MACHINE REPAIR WAGES	\$ 36,081.80	\$ 43,229.86	\$ 53,002.98	\$ 49,270.00	\$ 49,270.00	\$ 45,220.00		-8.22%
100-00-53308-130-000	STREET MACHINE REPAIR FICA	\$ 2,697.63	\$ 3,223.37	\$ 3,895.62	\$ 3,770.00	\$ 3,769.00	\$ 3,460.00		-8.22%
100-00-53308-131-000	STREET MACHINE REPAIR RETIRMNT	\$ 2,345.35	\$ 2,939.64	\$ 3,657.23	\$ 3,425.00	\$ 3,424.00	\$ 3,255.00		-4.96%
100-00-53308-200-000	STREET MACHINE REPAIR	\$ 22,836.06	\$ 33,732.67	\$ 38,800.14	\$ 22,000.00	\$ 22,000.00	\$ 24,000.00	\$ 75,935.00	9.09%
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	\$ 33,885.55	\$ 34,390.17	\$ 42,392.64	\$ 36,500.00	\$ 36,500.00	\$ 37,900.00	\$ 37,900.00	3.84%
100-00-53310-100-000	VACATION, HOLIDAY WAGE	\$ 35,978.71	\$ 27,569.64	\$ 35,777.81	\$ 30,940.00	\$ 30,939.00	\$ 36,780.00		18.88%
100-00-53310-130-000	VACATION, HOLIDAY FICA	\$ 2,690.19	\$ 2,047.10	\$ 2,652.73	\$ 2,370.00	\$ 2,366.00	\$ 2,815.00		18.78%
100-00-53310-131-000	VACATION, HOLIDAY RET	\$ 2,338.65	\$ 1,846.66	\$ 2,468.62	\$ 2,135.00	\$ 2,134.00	\$ 2,650.00	\$ 42,245.00	24.12%
100-00-53311-100-000	SICK PAY WAGES	\$ 14,702.21	\$ 12,232.60	\$ 12,606.53	\$ 10,885.00	\$ 21,760.00	\$ 22,650.00		108.08%
100-00-53311-130-000	SICK PAY FICA	\$ 1,099.05	\$ 910.61	\$ 934.51	\$ 835.00	\$ 1,666.00	\$ 1,735.00		107.78%
100-00-53311-131-000	SICK PAY RETIREMENT	\$ 955.71	\$ 831.83	\$ 869.82	\$ 755.00	\$ 1,501.00	\$ 1,630.00	\$ 26,015.00	115.89%
100-00-53441-100-000	STORM SEWER MAINT WAGES	\$ 13,115.70	\$ 12,786.78	\$ 22,451.91	\$ 9,625.00	\$ 9,622.00	\$ 17,555.00		82.39%
100-00-53441-130-000	STORM SEWER MAINT FICA	\$ 980.17	\$ 952.39	\$ 1,671.54	\$ 740.00	\$ 736.00	\$ 1,345.00		81.76%
100-00-53441-131-000	STORM SEWER MAINT RETIREMENT	\$ 852.53	\$ 869.55	\$ 1,549.22	\$ 665.00	\$ 663.00	\$ 1,265.00		90.23%
100-00-53441-200-000	STORM SEWER MAINT OTHER	\$ 799.61	\$ 432.01	\$ 446.80	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 23,765.00	0.00%
100-00-53600-100-000	SANITARY SEWER MAINT WAGES	\$ 26,901.56	\$ 27,733.54	\$ 31,734.68	\$ 28,155.00	\$ 28,154.00	\$ 31,775.00		12.86%
100-00-53600-130-000	SANITARY SEWER MAINT FICA	\$ 2,011.13	\$ 2,069.61	\$ 2,368.50	\$ 2,155.00	\$ 2,154.00	\$ 2,430.00		12.76%
100-00-53600-131-000	SANITARY SEWER MAINT RETIREMEN	\$ 1,748.59	\$ 1,885.97	\$ 2,189.76	\$ 1,945.00	\$ 1,942.00	\$ 2,290.00		17.74%
100-00-53600-200-000	SANITARY SEWER MAINT OTHER	\$ 1,348.52	\$ 2,645.63	\$ 369.73	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 38,995.00	0.00%
100-00-53620-100-000	GARBAGE COLLECTION WAGES	\$ 37,199.85	\$ 39,798.83	\$ 42,087.56	\$ 46,475.00	\$ 40,000.00	\$ 47,687.00		2.61%
100-00-53620-130-000	GARBAGE COLLECTION FICA	\$ 2,845.55	\$ 3,041.32	\$ 3,212.59	\$ 3,560.00	\$ 3,060.00	\$ 3,650.00		2.53%
100-00-53620-131-000	GARBAGE COLLECTION RETIRE	\$ 14.01	\$ 82.78	\$ 174.13	\$ 125.00	\$ 125.00			-100.00%
100-00-53620-200-000	GARBAGE COLLECTION OTHER	\$ 618.00	\$ 448.98	\$ 469.17	\$ 300.00	\$ 300.00	\$ 300.00	\$ 51,637.00	0.00%
100-00-53632-100-000	RECYCLING WAGES	\$ 16,205.28	\$ 17,988.19	\$ 19,079.11	\$ 20,450.00	\$ 20,450.00	\$ 20,982.00		2.60%
100-00-53632-130-000	RECYCLING FICA	\$ 1,233.24	\$ 1,372.54	\$ 1,455.51	\$ 1,565.00	\$ 1,565.00	\$ 1,605.00		2.56%
100-00-53632-131-000	RECYCLING RETIREMENT	\$ 237.88	\$ 92.66	\$ 99.07	\$ 250.00	\$ 250.00			-100.00%
100-00-53632-200-000	RECYCLING OTHER	\$ 35.99	\$ 850.00	\$ 300.00	\$ 815.00	\$ 500.00	\$ 815.00	\$ 23,402.00	0.00%
100-00-57347-100-000	CURB & GUTTER WAGES	\$ 14,847.10	\$ 19,564.00	\$ 27,035.35	\$ 24,960.00	\$ 20,000.00	\$ 21,890.00		-12.30%
100-00-57347-130-000	CURB & GUTTER FICA	\$ 1,109.60	\$ 1,454.33	\$ 2,007.70	\$ 1,910.00	\$ 1,530.00	\$ 1,675.00		-12.30%
100-00-57347-131-000	CURB & GUTTER RETIREMENT	\$ 965.04	\$ 1,330.35	\$ 1,858.45	\$ 1,725.00	\$ 1,500.00	\$ 1,580.00		-8.41%
100-00-57347-200-000	CURB & GUTTER OTHER	\$ 3,353.00	\$ 8,431.27	\$ 10,181.16	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 33,145.00	0.00%
100-00-57348-100-000	SIDEWALKS WAGES	\$ 4,313.65	\$ 6,273.24	\$ 10,013.17	\$ 16,915.00	\$ 6,150.00	\$ 10,450.00		-38.22%
100-00-57348-130-000	SIDEWALKS FICA	\$ 322.44	\$ 465.13	\$ 741.72	\$ 1,295.00	\$ 471.00	\$ 800.00		-38.22%
100-00-57348-131-000	SIDEWALKS RETIREMENT	\$ 280.39	\$ 426.59	\$ 682.58	\$ 1,170.00	\$ 500.00	\$ 755.00		-35.47%
100-00-57348-200-000	SIDEWALKS OTHER	\$ 3,226.77	\$ 6,182.59	\$ 1,312.95	\$ 7,000.00	\$ 5,000.00	\$ 7,000.00	\$ 19,005.00	0.00%
100-00-57431-200-000	STREET DEPT SURPLUS	\$ -	\$ -	\$ -		\$ 759,740.00		\$ 779,935.00	2.66%
100-00-53101-132-000	STREET DEPT INSURANCE	\$ 148,155.98	\$ 154,808.00	\$ 168,001.69	\$ 177,205.00	\$ 175,115.00	\$ 177,204.00	\$ 247,604.00	0.00%
100-00-53307-200-000	GAS & OIL OTHER	\$ 62,739.32	\$ 53,681.60	\$ 41,695.20	\$ 53,000.00	\$ 53,000.00	\$ 53,000.00		0.00%
100-00-53313-200-000	STOP & GO LIGHTS	\$ 3,461.45	\$ 4,382.17	\$ 1,369.21	\$ 3,200.00	\$ 5,444.00	\$ 3,200.00		0.00%
100-00-57345-200-000	STORM SEWER	\$ 2,447.55	\$ 1,154.60	\$ 1,401.30	\$ 3,200.00	\$ 1,000.00	\$ 3,200.00		0.00%
100-00-57410-200-000	SANITARY SEWER OTHER	\$ 10,949.42	\$ 4,052.60	\$ 197.08	\$ 11,000.00	\$ 6,000.00	\$ 11,000.00	\$ 1,027,539.00	0.00%
100-00-55110-100-000	LIBRARY WAGES	\$ 188,264.61	\$ 208,396.32	\$ 221,557.99	\$ 244,990	\$ 244,990	\$ 256,004		4.50%
100-00-55110-130-000	LIBRARY FICA	\$ 13,961.13	\$ 15,493.06	\$ 16,488.82	\$ 18,745	\$ 18,745	\$ 19,584		4.48%
100-00-55110-131-000	LIBRARY RETIREMENT	\$ 8,376.94	\$ 8,432.45	\$ 8,283.86	\$ 8,440	\$ 8,440	\$ 10,034		18.89%
100-00-55110-132-000	LIBRARY INSURANCE	\$ 43,366.41	\$ 45,175.71	\$ 47,735.59	\$ 50,625	\$ 50,625	\$ 50,625		0.00%
100-00-55110-200-000	LIBRARY WORK COM/PROP INS	\$ 4,553.00	\$ 4,825.49	\$ 4,687.00	\$ 8,700	\$ 9,420	\$ 10,500		20.69%
100-00-55110-200-000	LIBRARY MISCELLANEOUS	\$ 18,606.30	\$ 16,161.33	\$ 16,144.91	\$ 1,500	\$ 1,500	\$ 1,500		0.00%
100-00-55110-301-000	LIBRARY PERIODICALS/MAGAZINES	\$ 612.21	\$ 633.73	\$ 694.95	\$ 1,200	\$ 1,200	\$ 1,200		0.00%
100-00-55110-302-000	LIBRARY CHILDRENS	\$ 5,476.91	\$ 3,489.64	\$ 6,839.13	\$ 7,900	\$ 7,900	\$ 7,900		0.00%
100-00-55110-303-000	LIBRARY ADULT BOOKS	\$ 11,760.21	\$ 11,293.24	\$ 9,228.73	\$ 11,000	\$ 11,000	\$ 11,000		0.00%
100-00-55110-304-000	LIBRARY VISUAL	\$ 2,126.50	\$ 1,404.81	\$ 1,554.49	\$ 3,200	\$ 3,200	\$ 3,500		9.38%
100-00-55110-305-000	LIBRARY BLDG EQUIP & SUPPLIES	\$ 5,057.12	\$ 5,390.79	\$ 6,399.67	\$ 2,500	\$ 2,500	\$ 2,500		0.00%
100-00-55110-306-000	LIBRARY MAINTENANCE	\$ 4,246.05	\$ 4,362.93	\$ 6,822.89	\$ 5,000	\$ 7,000	\$ 6,000		20.00%
100-00-55110-307-000	LIBRARY UTILITIES	\$ 21,531.44	\$ 19,501.50	\$ 20,892.06	\$ 22,000	\$ 22,000	\$ 22,000		0.00%

City Operating Expenses By Department



**Capital Budget
2026**

UPDATED: 11/12/2025

Approved by Common Council 11/19/2025

	2024	2025	2026	2027	2028	2029	2030
Street Department	Actual	Budgeted		Projected	Projected	Projected	Projected
Street Construction	\$ 271,955	\$ 148,000	\$ 388,500	\$ 510,000	\$ 139,600	\$ 151,500	\$ 140,000
Machinery	\$ 452,090	\$ 70,000	\$ 350,000	\$ 60,000	\$ 220,000	\$ 360,000	\$ 80,000
Crush Gravel			\$ 75,000				
City Shop							
Transfer Station							
3rd Street Bridge					\$ 600,000		
(From) / To SuperFund Reserves - Streets		\$ 25,000	\$ -	\$ 33,900			
(From) General Fund Reserves	\$ (408,045)						
TIF Funds							
Grants							
Debt Issuance			\$ (500,000)	\$ (500,000)	\$ (600,000)	\$ (150,000)	
Capital Budget (Tax Levy)	\$ 316,000	\$ 243,000	\$ 313,500	\$ 103,900	\$ 359,600	\$ 361,500	\$ 220,000
Super Fund Balance	\$ 365,848	\$ 510,000	\$ 510,578	\$ 544,478	\$ 544,478	\$ 544,478	\$ 544,478

Parks & Recreation							
Parks	\$ 21,899	\$ 12,000	\$ 20,000	\$ 60,000	\$ 92,000	\$ 50,000	
Recreation							
Hoffman Aquatic Center	\$ 280,554			\$ 120,000		\$ 25,000	
Lunda Community Park		\$ 30,000					\$ 30,000
(From) / To SuperFund Reserves - Parks	\$ (19,087)	\$ -	\$ 16,500				
(From) / To 205 Fund - Aquatic Center							
(From) / To 209 Fund - LCP							
Grants	\$ (150,000)						
Debt Issuance							
Capital Budget (Tax Levy)	\$ 133,366	\$ 42,000	\$ 36,500	\$ 180,000	\$ 92,000	\$ 75,000	\$ 30,000
Super Fund Balance	\$ 99,037	\$ 99,037	\$ 115,537	\$ 115,537	\$ 115,537	\$ 115,537	\$ 115,537

Police Department							
Equipment	\$ 61,015						
Vehicles	\$ 75,824		\$ 63,200	\$ -	\$ 64,400		\$ 66,400
(From) / To SuperFund Reserves - Police	\$ (83,138)	\$ 65,900	\$ (63,200)	\$ 55,000	\$ (53,022)	\$ 35,738	
Grants							
Debt Issuance							
Capital Budget (Tax Levy)	\$ 53,701	\$ 65,900	\$ -	\$ 55,000	\$ 11,378	\$ 35,738	\$ 66,400
Super Fund Balance	\$ 91,956	\$ 157,856	\$ 94,656	\$ 149,656	\$ 96,634	\$ 132,372	\$ 132,372

Fire Department							
Equipment		\$ 3,306		\$ 30,000			\$ 60,000
Vehicles	\$ 1,524,554		\$ 90,000		\$ 400,000		\$ 800,000
Facility	\$ 23,475	\$ 41,588					
(From) / To SuperFund Reserves - Fire	\$ 32,646	\$ -		\$ 50,000			\$ (144,718)
(From) General Fund Reserves	\$ (52,261)						
Grants							
Debt Issuance	\$ (1,250,000)						\$ (550,000)
Rural Fire Share	\$ -	\$ (3,294)	\$ (45,000)	\$ (15,000)	\$ (400,000)		
EMS Share							
Fundraising	(250,675)						
Capital Budget (Tax Levy)	\$ 27,739	\$ 41,600	\$ 45,000	\$ 65,000	\$ -	\$ -	\$ 165,282
Super Fund Balance	\$ 594,791	\$ 594,791	\$ 594,791	\$ 644,791	\$ 644,791	\$ 644,791	\$ 500,073

City							
Facility	\$ 76,351	\$ 80,000	\$ 50,000				
Equipment							
(From) / To SuperFund Reserves - City Hall	\$ (33,296)			50,000			
ARPA Funds	\$ (23,861)						
Grants		\$ (52,000)					
Debt Issuance							
Capital Budget (Tax Levy)	\$ 19,194	\$ 28,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Super Fund Balance	\$ 76,583	\$ 76,583	\$ 76,583	\$ 126,583	\$ 126,583	\$ 126,583	\$ 126,583

Total Capital Projects / Tax Levy	\$ 550,000	\$ 420,500	\$ 445,000	\$ 453,900	\$ 462,978	\$ 472,238	\$ 481,682
2% Annual Increases / Tax Levy	\$ 550,000	\$ 420,500	\$ 445,000	\$ 453,900	\$ 462,978	\$ 472,238	\$ 481,682
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 0
DEBT ISSUED	\$ (1,250,000)	\$ -	\$ (500,000)	\$ (500,000)	\$ (600,000)	\$ (150,000)	\$ (550,000)
			\$ -	\$ -	\$ -	\$ (0)	\$ 0

2026 CAPITAL EXPENSES

