



WORK SESSION -8/7/2025 AGENDA

Thursday, August 07, 2025 at 9:00 AM
City Hall – 38 1st Street West Dickinson, ND 58601

Commissioners:

President: Scott Decker
Vice President: Robert Baer
Jason Fridrich
Joe Ridl

CALL TO ORDER

ROLL CALL

1. ADMINISTRATION / FINANCE

A. ORDER OF BUSINESS: 9:00 A.M.

Property Tax HB 1176 CAP Worksheet

Presentation of full preliminary budget - Finance

12:00 NOON 12:30 P.M. LUNCH

12:30 P.M. - 4:00 P.M.

Presentation of CIP Projects - Community Development

Presented by: Director Skluzacek

2. ADJOURNMENT

CALCULATION 3

Section 22, 1b

Section 1. Item A.

Excess Percentage Increase for Future Periods

31 TY25 Total Dollars to be Levied on behalf of taxing district for 2026 budget

6,060,551

Less: Levies Exempt from Cap

32 Less: New or increased levy authority (See Note 1)

33 Less: Property tax levy authority increased above zero mills (See Note 2)

34 Less: Irrepeable tax to pay bonded debt (See Note 3)

35 Less: Taxes or Special Assessments levied to pay debt (See Note 4)

36 Less: Taxes to pay bonds, evidence of debt or obligations (See Note 5)

37 Less: Special improvement project paid by general taxation (See Note 6)

38a Less: City or County Emergency Levy; Levies to pay claims & judgments; Specials on School Property(See Note 7)

38b Less: Water Resource Districts (See Note 7)

39 Less: School District Tuition Levy (See Note 8)

40 Less: Amount levied TY24 for City Animal Shelter - TY25 only

41 Less: Amount levied TY24 for City Fire Capital Improv. - TY25 only

42 Less: Not entity-wide (requires separate cap calculation)

43 Less: Other

44 **Difference = Dollars Certified by Taxing District Subject to Cap**

6,060,551

Within Max Line 30

45 Unused Cap Amount (Line 30 minus Line 44)

0

46 **Excess Percentage for Future Periods (0% minimum, 3% maximum)**

0.00%

Section 22, 1b

CITY OF DICKINSON					
CASH BALANCES					
June 30, 2025					
Fund Description	Cash Balance	Debt Service	Estimated Remaining Budget Revenue	Estimated Remaining Budget Expenditures	Estimated Cash Balance for YE 2025
100 General Fund	\$ 11,474,619		\$ 10,641,172	\$ 14,831,477	\$ 7,284,314
Special Revenue Funds					
210 City Sales Tax 1%	\$ 14,758,887	\$ 281,500	\$ 4,526,762	\$ 5,407,447	\$ 13,596,702
211 City Sales Tax 1/2%	\$ 1,013,157		\$ 2,134,422	\$ 1,675,000	\$ 1,472,579
214 Legacy Square	\$ 173,903		\$ 238,650	\$ 205,719	\$ 206,834
215 Cemetery Trust Fund	\$ 252,131		\$ 16,160	\$ 59,023	\$ 209,268
217 Youth Commission	\$ 1,032				\$ 1,032
*218 Dickinson Future Fund	\$ 7,321,945		\$ -	\$ 135,546	\$ 7,186,399
219 Oil Impact Fund	\$ 16,371,735		\$ 7,669,330	\$ 17,041,409	\$ 6,999,655
222 Hospitality Tax	\$ 1,229,673		\$ 646,705	\$ 485,000	\$ 1,391,378
223 Highway Tax	\$ 192,412		\$ 607,407	\$ 936,000	\$ (136,181)
224 Urban Forestry	\$ 56,228		\$ -	\$ 50,000	\$ 6,228
242 ARPA	\$ 763,780		\$ -	\$ -	\$ 763,780
246 EMS Special Revenue	\$ 1,300,929		\$ 910,165	\$ 2,402,958	\$ (191,864)
254 Library	\$ 424,229		\$ 282,882	\$ 783,985	\$ (76,874)
Debt Service Funds					
314 Community Center Bond	\$ 2,257,490		\$ -	\$ 2,069,810	\$ 187,680
399 Gen Cap Leases	\$ 188,126		\$ -	\$ 235,955	\$ (47,829)
Capital Project Funds					
410 Building Construction	\$ 1,401				\$ 1,401
457 Impact Fee Capital Projects	\$ 499,803				\$ 499,803
460 Sidewalk Fund	\$ 251,726				\$ 251,726
462 Trails Construction	\$ 1,582,408				\$ 1,582,408
466 Annual Street Projects	\$ 11,379,893				\$ 11,379,893
Enterprise Funds					
601 Water Distribution	\$ 1,695,037		\$ 3,861,925	\$ 4,790,039	\$ 766,923
602 Wastewater Fund	\$ 12,243,168	\$ 3,118,750	\$ 5,110,500	\$ 7,623,429	\$ 6,611,489
603 Solid Waste	\$ 3,106,947		\$ 2,753,500	\$ 2,762,451	\$ 3,097,996
604 Storm Water	\$ 1,638,793		\$ 167,500	\$ 166,630	\$ 1,639,663
605 Wastewater Treatment Plant	\$ 130,220		\$ 595,000	\$ 602,856	\$ 122,364
612 Internal Service Fund	\$ 332,071		\$ 489,710	\$ 474,906	\$ 346,875
Trust and Agency Funds					
*707 Interest Revenue	\$ 2,943,710		\$ 950,000	\$ 1,232,594	\$ 2,661,116
Totals	\$ 93,585,450	\$ 3,400,250	\$ 41,601,790	\$ 63,972,234	\$ 67,814,756

*Includes Market Value

2026 Budget Recap Comparison of the Total Budget Expenditures by Fund

	2025	2026	Increase	
	<u>Ordinance</u>	<u>Ordinance</u>	<u>(Decrease)</u>	
<u>General Fund</u>	27,556,349	30,354,060	2,797,711	10.15%
<u>Special Revenue Funds</u>				
1% Sales Tax	8,895,770	14,645,000	5,749,230	64.63%
1/2% Sales Tax	3,350,000	3,750,000	400,000	11.94%
Ambulance	3,383,633	2,643,600	(740,033)	-21.87%
Cemetery	90,500	188,250	97,750	108.01%
Downtown Streetscape	50,000	25,000	(25,000)	-50.00%
Future Fund	280,000	280,000	-	0.00%
Highway Tax	1,486,000	1,100,000	(386,000)	-25.98%
Hospitality Tax	1,084,000	1,834,000	750,000	69.19%
Legacy Square	474,390	496,900	22,510	4.75%
Library	1,378,145	1,470,150	92,005	6.68%
Oil Impact	28,000,000	27,492,000	(508,000)	-1.81%
<u>Debt Service Funds</u>				
General Capital Lease	485,000	400,000	(85,000)	-17.53%
WRCC Bond	2,080,600	-	(2,080,600)	-100.00%
<u>Enterprise/Proprietary Funds</u>				
Solid Waste	5,329,631	6,235,593	905,962	17.00%
Storm Water	227,315	339,350	112,035	49.29%
Waste Water	9,713,700	9,194,400	(519,300)	-5.35%
Water Distribution	8,341,758	8,167,950	(173,808)	-2.08%
Water Reclamation Facility	1,189,545	3,674,300	2,484,755	208.88%
<u>Other Funds</u>				
Internal Service (Fleet)	915,958	625,050	(290,908)	-31.76%
Interest Revenue	3,235,000	2,235,000	(1,000,000)	-30.91%
<u>Totals</u>	107,547,294	115,150,603	7,603,309	7.07%

2026 General Fund Budget Recap Comparison of the Expenditures by Department

	2025	2026	Increase	
	<u>Ordinance</u>	<u>Ordinance</u>	<u>(Decrease)</u>	
Administration	866,240	1,006,050	139,810	16.14%
Animal Control	360,545	343,800	(16,745)	-4.64%
Assessing	797,530	706,300	(91,230)	-11.44%
Buildings and Codes	663,440	714,300	50,860	7.67%
Buildings and Sites	1,961,533	1,598,200	(363,333)	-18.52%
City Commission	195,895	233,800	37,905	19.35%
Community Development Admin	374,065	393,500	19,435	5.20%
Contingency/Reserves & Transfers Out	2,392,947	2,316,110	(76,837)	-3.21%
DMV Branch Office	-	329,750	329,750	100.00%
Engineering	701,445	875,000	173,555	24.74%
Finance	541,165	928,800	387,635	71.63%
Fire	3,364,525	3,691,600	327,075	9.72%
Forestry	244,225	258,900	14,675	6.01%
Human Resources	527,945	415,650	(112,295)	-21.27%
Information Technology	1,119,440	1,273,800	154,360	13.79%
Marketing	219,715	223,900	4,185	1.90%
Municipal Court	665,230	844,700	179,470	26.98%
Museum	780,925	919,700	138,775	17.77%
Planning	159,810	178,700	18,890	11.82%
Police Department	8,287,860	9,454,600	1,166,740	14.08%
Public Works Administration	553,809	626,700	72,891	13.16%
Risk Management	-	164,150	164,150	100.00%
Street	2,487,140	2,524,100	36,960	1.49%
Utility Billing	290,920	331,950	41,030	14.10%
<u>Totals</u>	27,556,349	30,354,060	2,797,711	10.15%

2026 General Fund Balancing

8/4/2025

General Fund Revenue	\$ 12,434,000.00	
General Fund Expenses	<u>\$ 30,354,060.00</u>	
	\$ (17,920,060.00)	
1% Sales Tax Transfer	\$ 5,000,000.00	
1/2% Sales Tax Transfer	\$ 2,500,000.00	
Hospitality Transfer	\$ 1,500,000.00	
Future Fund Transfer	\$ 280,000.00	
Highway Tax Transfer	\$ 1,100,000.00	
Interest Rev Transfer	\$ 2,000,000.00	
Oil Impact Transfer	\$ 3,500,000.00	
Trails Transfer	<u>\$ 1,582,400.00</u>	
	\$ (457,660.00)	Over (Under)
Use of Cash on Hand	<u>\$ 457,660.00</u>	
	\$ -	

Personnel Requests 2026

UPDATED 7.28.25

Green = Staff Recommended Currently in Budget
 Red = Staff Recommended Remove from Budget
 Maybe = In Review Stages

Amounts include wages and employer paid benefits.

Building and Codes	NEW Building Inspector II by Internal Promotion - Not backfilled.	\$3,000	
Building and Grounds	NEW Building Foreman by Internal Promotion - Not backfilled	\$3,000	
Community Dev Admin	Reclass of Comm Dev Admin Admin Assistant to technician	\$4,000	Grade 11 to Grade 12
Engineering	NEW GIS Tech	\$82,000	Grade 14 Step 3
	Reclass (2) Engineering Technician Positions	\$6,000	Grade 12 to Grade 14
Fleet (Internal Services)	NEW Mechanic by Internal Promotion - Not backfilled	\$7,500	Grade 15
Forestry	NEW Forestry Operator I	\$76,000	Grade 13
Municipal Court	NEW Deputy Clerk of Court I	\$66,000	Grade 11
Police	NEW (2) PS Telecommunicator I's - Cost share with Stark County	\$165,000	Grade 14
Public Works Admin	New Operations Manager (If not approved in 2025)	\$122,000	Grade 19 Step 3
Risk Management	New Risk Management Generalist	\$95,500	Grade 16
Stormwater	Reclass of Environmental Compliance Specialist to Manager	\$3,000	Grade 17 to Grade 19
	By Promotion and Reclass	\$26,500	
	NEW Positions	\$606,500	
	TOTAL Staff Change Requests per Department	\$633,000	
	TOTAL Staff Change Requests in Budget per Staff Recommendation	\$174,500	

Capital Requests 2026

7.28.25

- Green = Currently in Budget
- Blue = Paid from other funding source
- Red = Removed from Budget
- Orange = GF Leases - Capital Lease Fund

Amount is based on cost for 2026

Animal Control	Repaint and Waterproofing of Interior area of Kennels	\$ 5,000	
Assessing	Disto Laser Measurer Replacement	\$ 1,500	Operating budget
Building and Grounds	Replacement of Zero Turn Mower (Old Unit Transfer to WRF)	\$ 20,000	
	(2) Computer System for Spraying Weeds	\$ 10,000	
	New Lights for B&G Shop and Old Water Shop	\$ 12,000	
	Building Roof Contract Inspection/Duct Cleaning	\$ 48,000	Operating budget/Contract labor
EMS	Type II Ambulance	\$ 200,000	Possible Dunn Co purchase
	Ferno Cot	\$ 28,000	
	Ferno Power Load System	\$ 28,000	
	Ferno Power Stair Chair	\$ 14,000	
	Ventilators (2)	\$ 76,000	
	Monitor	\$ 55,000	
Finance	New Financial Software due to GP End of Life Date	\$ 250,000	Initial phase placeholder
Fire	\$1,600,000 New Engine to Replace Engine 2 (End of Life/Production Delays)	\$ 500,000	Set Up Cash Reserve
	Hose & Nozzle Replacement	\$ 20,000	
	Cascade Fill Station for Station 1	\$ 60,000	Fire Special Revenue
	15 sets of Structural Fire Gear	\$ 50,000	Interest Revenue
Fleet (Internal Services) **	Replace Tahoe with Similar Unit for City Pool	\$ 60,000	Cash Reserve
IT	Phone System - 5 Year Renewal/Replacement	\$ 200,000	
	SQL Licensing Updates - 5 Year Replacement/Upgrades	\$ 35,000	
	Vertical Wave hits EOL Spring 2027 as well as end of existing license	\$ -	
Legacy Square **	Additional Stage Risers (4 addition)	\$ 3,000	
Museum	South Heart Depot - Remove Deteriorating Wood "Platform"	\$ 12,000	
	Pour Sidewalk to Front Door and Pour Step for Back Door	\$ -	
Police	(4) Police Interceptor Cars (2% equip inflation factor; 8 man crews; POP Team)	\$ 242,096	Equipment (3 cars only)
	MOS Project Completion	\$ 35,000	Equipment
	Rifle-Rated Ballistic Plate Inserts for Patrol Vests	\$ 35,000	PD Reserve
	Axon Interview Room (2nd year of contract)	\$ 18,000	PD Reserve
	Surveillance Van Maintenance/batteries	\$ 12,000	Operating Budget
	CCTV Access in Records (Env Design)	\$ 2,000	Operating Budget/Technology
	Faro	\$ 70,000	
	Roll Call Room Conference Camera	\$ 700	Operating Budget/Technology
	Conference Room TV Upgrade	\$ 1,000	Operating Budget/Technology
	CID Camera	\$ 800	Operating Budget/Technology
	Emergency Egress Door Dispatch (Env Design)	\$ 10,000	Imp Other than Buildings
	Emergency Egress Door Records (Env Design)	\$ 10,000	Imp Other than Buildings
	Increase Cameras - PSC and Safe Transfer Zone (Env Design)	\$ 7,500	Operating Budget/Technology
	Axon Project Reserve + Taser 10 Transition	\$ 85,000	Interest Revenue
	PSC Hallway Revamp	\$ 45,000	Need more information
	Chair Rotation (50/50 with FD for Training Room) 25%/4 year Rotation	\$ 10,000	Is Fire contributing?
	Building Beautification/Upgrades	\$ 5,000	Need more information
	Pergola Project	\$ 5,000	
Risk Management	Lease through Charb Car Center with GM Financial	\$ 55,500	
Solid Waste - Collections **	Roll Off Truck (R8 Replacement) \$300,000 Lease	\$ 60,000	
	Container Inventory	\$ 60,000	
Solid Waste - Disposals **	Replacement of Bomag Compactor (R-55) 7 Year \$750,000 Lease	\$ 107,145	
	Remaining 8th Chain Link Fencing at Land Fill Aprx. 850 Ft	\$ 45,000	
Storm Water **	Drone Sprayer for Weeds Around Retention Ponds and Drainage Ditches	\$ 50,000	
Street	Replacement 924 Loader 5 Year \$270,000 Lease	\$ 54,000	
	32' Gooseneck Tiltbed	\$ 38,000	
WWTP **	Tractor 7 Year \$525,000 Lease	\$ 72,000	
	TOTAL All Capital per Departmental Requests	\$ 2,823,241	

TOTAL Budgeted 2026 Capital Requests per Staff Recommendation \$ 2,394,741

* - Signifies that this department is not part of the General Fund

General Fund Revenue

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0000-311-00-00	Taxes / General Property Taxes	\$4,400,000.00	\$4,600,000.00	\$200,000.00	5%
100-0000-311-10-00	General Property Taxes / Delinquent	\$25,000.00	\$25,000.00	\$0.00	0%
100-0000-311-20-00	General Property Taxes / PILOT	\$15,000.00	\$0.00	(\$15,000.00)	-100%
100-0000-312-00-00	Taxes / Telecommunications Tax	\$43,000.00	\$42,000.00	(\$1,000.00)	-2%
100-0000-312-10-00	Taxes / Regular Electric	\$50,000.00	\$0.00	(\$50,000.00)	-100%
100-0000-318-10-00	Franchise Fees / Cable TV Fees	\$108,000.00	\$110,000.00	\$2,000.00	2%
100-0000-319-10-00	Other Taxes / Penalties & Interest	\$30,000.00	\$10,000.00	(\$20,000.00)	-67%
100-0000-321-10-00	Business Licenses / Alcoholic Beverages	\$130,000.00	\$130,000.00	\$0.00	0%
100-0000-321-15-00	Business Licences/Retail Tobacco Dealer	\$2,500.00	\$2,500.00	\$0.00	0%
100-0000-321-20-05	Professional Licenses / Plumbers License	\$2,000.00	\$2,000.00	\$0.00	0%
100-0000-321-20-06	Professional Licenses / Public Concrete License	\$1,500.00	\$1,500.00	\$0.00	0%
100-0000-321-20-07	Campground/Mobile Home License	\$2,000.00	\$1,000.00	(\$1,000.00)	-50%
100-0000-321-20-09	Professional Licenses / Pawnbrokers License	\$50.00	\$50.00	\$0.00	0%
100-0000-321-20-10	Professional Licenses / Transient Merchants Lic-	\$2,400.00	\$2,000.00	(\$400.00)	-17%
100-0000-321-20-11	Professional Licenses / Pesticide License	\$250.00	\$300.00	\$50.00	20%
100-0000-321-20-12	Professional Licenses / Tree Trimming License	\$800.00	\$800.00	\$0.00	0%
100-0000-321-20-13	Professional Licenses / Excavation License	\$2,000.00	\$2,000.00	\$0.00	0%
100-0000-321-20-14	Professional Licenses / Uniform County Permits	\$40,000.00	\$40,000.00	\$0.00	0%
100-0000-321-30-01	Amusement Licenses / Games Of Chance Permit	\$3,000.00	\$3,000.00	\$0.00	0%
100-0000-321-30-02	Amusement Licenses / Carnival & Circus	\$100.00	\$100.00	\$0.00	0%
100-0000-321-30-03	Amusement Licenses / Bicycle License	\$10.00	\$0.00	(\$10.00)	-100%
100-0000-321-30-04	Amusement Licenses / Dog & Cat License	\$1,200.00	\$1,200.00	\$0.00	0%
100-0000-321-40-01	Building Structures / Plumber Permit	\$7,500.00	\$9,000.00	\$1,500.00	20%
100-0000-321-40-02	Building Structures / Building Permit	\$200,000.00	\$350,000.00	\$150,000.00	75%
100-0000-321-40-03	Building Structures / Mechanical Permit	\$9,000.00	\$10,000.00	\$1,000.00	11%
100-0000-321-40-04	Building Structures / Sign Permit	\$5,000.00	\$5,000.00	\$0.00	0%
100-0000-321-40-05	Building Structures / Excavation Permit	\$6,000.00	\$8,000.00	\$2,000.00	33%
100-0000-321-40-06	Building Structures / Moving Permit	\$100.00	\$100.00	\$0.00	0%
100-0000-321-40-07	Building Structures / Well Drilling Permit	\$200.00	\$0.00	(\$200.00)	-100%
100-0000-321-40-08	Building Structures / Dwelling Cost & Other	\$100.00	\$0.00	(\$100.00)	-100%
100-0000-321-40-09	Building Structures / Zoning Petition	\$20,000.00	\$20,000.00	\$0.00	0%
100-0000-321-40-10	Building Structures / Concrete Permit	\$10,000.00	\$10,000.00	\$0.00	0%
100-0000-321-40-11	Building Structures / Stark County Permitting	\$60,000.00	\$65,000.00	\$5,000.00	8%
100-0000-321-50-01	Motor Vehicle Licenses / Taxicab	\$100.00	\$100.00	\$0.00	0%
100-0000-331-00-00	Intergovernmental Revenue/Federal Govt. Grants	\$0.00	\$0.00	\$0.00	0%
100-0000-334-00-00	Intergovernmental Revenue/State Govt. Grants	\$0.00	\$0.00	\$0.00	0%
100-0000-335-10-02	Property Tax / Homestead Credit	\$42,500.00	\$50,000.00	\$7,500.00	18%
100-0000-335-10-03	Property Tax / Mobile Homes & Other	\$28,000.00	\$28,000.00	\$0.00	0%
100-0000-335-30-00	State Aid Distribution / State Aid Distribution	\$1,250,000.00	\$1,500,000.00	\$250,000.00	20%
100-0000-335-50-00	State Aid Distribution / State Gaming Revenue	\$20,000.00	\$20,000.00	\$0.00	0%
100-0000-335-60-00	State Aid Distribution / Cigarette Tax	\$45,000.00	\$45,000.00	\$0.00	0%
100-0000-335-75-00	State Aid Distribution / Special Road & Bridge	\$10,000.00	\$0.00	(\$10,000.00)	-100%
100-0000-337-10-00	Local Govt- Revenue / Dispatch Revenue	\$384,525.00	\$435,200.00	\$50,675.00	13%
100-0000-337-12-00	Local Govt- Revenue / Stark County	\$5,000.00	\$5,000.00	\$0.00	0%
100-0000-337-14-00	Local Govt. Revenue / Dickinson Public Schools	\$215,000.00	\$215,000.00	\$0.00	0%
100-0000-337-15-00	Local Govt. Revenue / Dickinson State University	\$25,000.00	\$25,000.00	\$0.00	0%
100-0000-340-10-01	Engineering Department / Prints & Maps	\$50.00	\$0.00	(\$50.00)	-100%
100-0000-340-10-02	Engineering Department / Engineering Fees	\$0.00	\$0.00	\$0.00	0%
100-0000-340-10-03	Engineering Department / Plans & Specs	\$20,000.00	\$20,000.00	\$0.00	0%

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0000-340-10-04	Engineering Department / Other Engineering	\$100.00	\$0.00	(\$100.00)	-100%
100-0000-340-20-01	Police Department / Police Services	\$2,500.00	\$2,500.00	\$0.00	0%
100-0000-340-20-02	Police Department / Overtime Parking	\$5,000.00	\$5,000.00	\$0.00	0%
100-0000-340-20-04	Police Department / Office Fees & Reports	\$5,000.00	\$5,000.00	\$0.00	0%
100-0000-340-20-05	Police Department / Burglar Alarms	\$1,300.00	\$1,500.00	\$200.00	15%
100-0000-340-20-06	Police Department / Animal Impound	\$6,000.00	\$6,000.00	\$0.00	0%
100-0000-340-20-07	Police Department / Handicap Parking	\$3,000.00	\$2,000.00	(\$1,000.00)	-33%
100-0000-340-20-08	Police Department/Community Service	\$13,000.00	\$12,000.00	(\$1,000.00)	-8%
100-0000-340-30-01	Rents & Royalties / Leases,Easements,Royalties	\$50,000.00	\$50,000.00	\$0.00	0%
100-0000-340-30-03	Rents & Royalties / Land Rent	\$0.00	\$20,000.00	\$20,000.00	100%
100-0000-340-30-04	Rents & Royalties / Armory Rental	\$30,000.00	\$0.00	(\$30,000.00)	-100%
100-0000-340-30-06	Rents & Royalties / Other City Property Rent	\$500.00	\$500.00	\$0.00	0%
100-0000-340-40-02	Street Department / Other Street Services	\$18,000.00	\$15,000.00	(\$3,000.00)	-17%
100-0000-340-50-01	Finance/Auditor / Administration Fees	\$2,500.00	\$3,000.00	\$500.00	20%
100-0000-340-50-02	Finance/Auditor / Copies / Publications / Codes	\$100.00	\$100.00	\$0.00	0%
100-0000-340-50-03	Finance/Auditor / Street Light Utility	\$400,000.00	\$395,000.00	(\$5,000.00)	-1%
100-0000-340-50-04	Finance/Auditor / Storm Water Admin Fees	\$47,400.00	\$51,000.00	\$3,600.00	8%
100-0000-340-50-05	Finance/Auditor / Water Administration Fees	\$1,126,343.00	\$1,267,450.00	\$141,107.00	13%
100-0000-340-50-06	Finance/Auditor / Waste Water Admin Fees	\$564,000.00	\$423,450.00	(\$140,550.00)	-25%
100-0000-340-50-07	Finance/Auditor / Solid Waste Admin Fees	\$720,461.00	\$927,750.00	\$207,289.00	29%
100-0000-340-50-10	Finance/Auditor-WWTR Plant Administration Fee	\$39,000.00	\$413,400.00	\$374,400.00	960%
100-0000-340-50-11	Finance/Auditor / Weed Control	\$60,000.00	\$55,000.00	(\$5,000.00)	-8%
100-0000-351-10-00	Fines / Municipal Court	\$300,000.00	\$300,000.00	\$0.00	0%
100-0000-352-10-01	Motor Vehicle Dept / Kiosk Revenue	\$0.00	\$24,000.00	\$24,000.00	100%
100-0000-352-10-02	Motor Vehicle Dept / ATM Revenue	\$0.00	\$500.00	\$500.00	100%
100-0000-352-20-01	Motor Vehicle Dept / Gross Daily Receipts	\$0.00	\$350,000.00	\$350,000.00	100%
100-0000-362-10-00	Sale Of Property / Sale Of City Lots	\$50,000.00	\$50,000.00	\$0.00	0%
100-0000-362-20-00	Sale Of Property / Sale Of Equipment	\$0.00	\$0.00	\$0.00	0%
100-0000-363-00-00	Miscellaneous Revenues / Special Assessments	\$5,000.00	\$5,000.00	\$0.00	0%
100-0000-369-00-00	Miscellaneous Revenues / Miscellaneous Revenue	\$59,460.00	\$90,000.00	\$30,540.00	51%
100-0000-369-00-01	Miscellaneous Revenue - Museum Revenue	\$160,000.00	\$160,000.00	\$0.00	0%
100-0000-369-00-02	Miscellaneous Revenue - Code Enforcement	\$300.00	\$500.00	\$200.00	67%
100-0000-369-00-12	Museum Revenue - Grant Funded Position	\$2,000.00	\$0.00	(\$2,000.00)	-100%
100-0000-369-00-50	General Fund - Fire Inspection Fees	\$4,500.00	\$4,500.00	\$0.00	0%
Total General Fund Revenue		\$10,897,349.00	\$12,434,000.00	\$1,536,651.00	14%
100-0000-391-20-10	Special Revenue Funds / City Sales Tax II	\$4,700,000.00	\$5,000,000.00	\$300,000.00	6%
100-0000-391-20-11	Special Revenue Funds / City Sales Tax III	\$2,500,000.00	\$2,500,000.00	\$0.00	0%
100-0000-391-20-18	Special Revenue Funds / Future Fund	\$280,000.00	\$280,000.00	\$0.00	0%
100-0000-391-20-19	Special Revenue Funds / Oil Impact Fund	\$4,000,000.00	\$3,500,000.00	(\$500,000.00)	-13%
100-0000-391-20-22	Special Revenue Funds / Hospitality Tax	\$1,000,000.00	\$1,500,000.00	\$500,000.00	50%
100-0000-391-20-42	Transfer In - ARPA	\$0.00	\$0.00	\$0.00	0%
100-0000-391-70-06	Special Revenue Funds / Highway Tax	\$1,100,000.00	\$1,100,000.00	\$0.00	0%
100-0000-391-70-07	Transfer in from Interest Revenue	\$2,600,000.00	\$2,000,000.00	(\$600,000.00)	-23%
462-0000-391-20-10	Transfer In - Trails Construction	\$0.00	\$1,582,400.00	\$1,582,400.00	100%
Total Transfers In		\$16,180,000.00	\$17,462,400.00	\$1,282,400.00	8%
Total General Fund Revenue		\$27,077,349.00	\$29,896,400.00	\$2,819,051.00	10%
Use of Cash on Hand		\$479,000.00	\$457,660.00	(\$21,340.00)	-4%
Total General Fund Expenditures		\$27,556,349.00	\$30,354,060.00	\$2,797,711.00	10%
Gain (Loss)		\$0.00	\$0.00	\$0.00	0%

1% Sales & Use Tax

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
210-0000-319-20-00	1% Sales Tax Collections	\$7,457,917.00	\$7,457,925.00	\$8.00	0%
	Total Revenue	<u>\$7,457,917.00</u>	<u>\$7,457,925.00</u>	\$8.00	0%
210-4400-461-07-30	Imp. Other Than Buildings	\$400,000.00	\$0.00	(\$400,000.00)	-100%
210-0000-491-40-66	Transfer Out Annual Streets	\$0.00	\$0.00	\$0.00	0%
210-0000-491-10-00	Transfer Out General Fund	\$4,700,000.00	\$5,000,000.00	\$300,000.00	6%
	Total 50% Share	<u>\$5,100,000.00</u>	<u>\$5,000,000.00</u>	(\$100,000.00)	-2%
210-0000-491-40-62	Transfer Out Trails	\$0.00	\$0.00	\$0.00	0%
210-0000-491-40-60	Transfer Out Sidewalk	\$0.00	\$100,000.00	\$100,000.00	100%
210-0000-491-20-14	Transfer Out Legacy Square	\$450,000.00	\$230,000.00	(\$220,000.00)	-49%
210-4400-461-08-00	Subsidies	\$60,770.00	\$55,000.00	(\$5,770.00)	-9%
210-4400-461-07-20	Buildings & Structures	\$2,000,000.00	\$7,900,000.00	\$5,900,000.00	295%
210-4400-461-07-30	Imp. Other Than Buildings	\$0.00	\$0.00	\$0.00	0%
	Total 30% Share	<u>\$2,510,770.00</u>	<u>\$8,285,000.00</u>	\$5,774,230.00	230%
210-4400-461-08-01	Subsidies/Job Development	\$900,000.00	\$950,000.00	\$50,000.00	6%
210-4400-461-08-02	Eldercare/Public Transit/Utilities	\$265,000.00	\$290,000.00	\$25,000.00	9%
210-4400-461-07-20	Buildings & Structures	\$0.00	\$0.00	\$0.00	0%
210-4400-461-08-	Subsidies/SW Regional Grant	\$60,000.00	\$60,000.00	\$0.00	0%
210-4400-461-08-06	Subsidies/Senior Citizen	\$60,000.00	\$60,000.00	\$0.00	0%
	Total 20% Share	<u>\$1,285,000.00</u>	<u>\$1,360,000.00</u>	\$75,000.00	6%
	Total Budget	<u>\$8,895,770.00</u>	<u>\$14,645,000.00</u>	\$5,749,230.00	65%

1/2% Sales & Use Tax

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
211-0000-319-20-00	1/2% Sales Tax Collections	\$3,600,000.00	\$3,600,000.00	\$0.00	0%
	Total Revenue	<u>\$3,600,000.00</u>	<u>\$3,600,000.00</u>	\$0.00	0%
211-0000-491-10-00	Transfer Out General Fund	\$2,500,000.00	\$2,500,000.00	\$0.00	0%
211-0000-491-20-54	Transfer Out Library	\$0.00	\$250,000.00	\$250,000.00	100%
211-0000-491-30-14	Transfer Out WRCC Bond	\$0.00	\$0.00	\$0.00	0%
211-4400-461-80-50	WRCC Maint. Reserve/Projects	\$500,000.00	\$0.00	(\$500,000.00)	-100%
211-4400-461-07-20	Buildings & Structures Park & Rec	\$350,000.00	\$0.00	(\$350,000.00)	-100%
211-4400-461-08-00	Park & Rec Subsidy	\$0.00	\$1,000,000.00	\$1,000,000.00	100%
	Total Operating Expenditures	<u>\$3,350,000.00</u>	<u>\$3,750,000.00</u>	\$400,000.00	12%
	Total Budget	<u>\$3,350,000.00</u>	<u>\$3,750,000.00</u>	\$400,000.00	12%

Future Fund

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
218-0000-361-10-01	Interest Earned	\$0.00	\$0.00	\$0.00	0%
218-0000-369-00-00	Misc Revenue	\$0.00	\$0.00	\$0.00	0%
218-0000-361-10-00	Transfer In General Fund	\$25,000.00	\$25,000.00	\$0.00	0%
	Total Revenue	<u>\$25,000.00</u>	<u>\$25,000.00</u>	\$0.00	0%
218-0000-491-10-00	Transfer Out General Fund	\$280,000.00	\$280,000.00	\$0.00	0%
218-0000-491-20-10	Transfer Out 1% Sales Tax	\$0.00	\$0.00	\$0.00	0%
218-9600-800-03-16	Trust Fees	\$0.00	\$0.00	\$0.00	0%
	Total Operating Expenditures	<u>\$280,000.00</u>	<u>\$280,000.00</u>	\$0.00	0%
	Total Budget	<u>\$280,000.00</u>	<u>\$280,000.00</u>	\$0.00	0%

Highway Distribution Tax

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
223-0000-335-70-00	Highway Distribution Tax	\$1,100,000.00	\$1,100,000.00	\$0.00	0%
223-0000-335-70-00	Legacy Earnings	\$386,000.00	\$0.00	(\$386,000.00)	-100%
	Total Revenue	<u>\$1,486,000.00</u>	<u>\$1,100,000.00</u>	(\$386,000.00)	-26%
223-0000-491-10-00	Transfer Out General Fund	\$1,100,000.00	\$1,100,000.00	\$0.00	0%
223-0000-491-40-66	Transfer Out Annual Streets	\$386,000.00	\$0.00	(\$386,000.00)	-100%
	Total Operating Expenditures	<u>\$1,486,000.00</u>	<u>\$1,100,000.00</u>	(\$386,000.00)	-26%
	Total Budget	<u>\$1,486,000.00</u>	<u>\$1,100,000.00</u>	(\$386,000.00)	-26%

Hospitality Tax

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
222-0000-319-31-00	Hospitality Tax Collections	\$1,144,425.00	\$1,300,000.00	\$155,575.00	14%
	Total Revenue	<u>\$1,144,425.00</u>	<u>\$1,300,000.00</u>	\$155,575.00	14%
222-0000-491-20-14	Transfer Out Legacy Square	\$0.00	\$230,000.00	\$230,000.00	100%
222-0000-491-10-00	Transfer Out General Fund	\$1,000,000.00	\$1,500,000.00	\$500,000.00	50%
222-0000-491-30-14	Transfer Out WRCC Bond	\$0.00	\$0.00	\$0.00	0%
222-0000-519-08-00	Subsidies	\$21,500.00	\$41,500.00	\$20,000.00	93%
222-0000-519-08-03	Chamber of Commerce	\$12,500.00	\$12,500.00	\$0.00	0%
222-0000-519-08-08	CVB Event Grant	\$50,000.00	\$50,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$1,084,000.00</u>	<u>\$1,834,000.00</u>	\$750,000.00	69%
222-0000-519-07-30	Imp. Other Than Buildings	\$0.00	\$0.00	\$0.00	0%
222-0000-519-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$1,084,000.00</u>	<u>\$1,834,000.00</u>	\$750,000.00	69%

Oil Impact

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
219-0000-335-90-01	Oil & Gas Production Tax	\$15,000,000.00	\$15,000,000.00	\$0.00	0%
	Total Revenue	<u>\$15,000,000.00</u>	<u>\$15,000,000.00</u>	\$0.00	0%
219-0000-491-10-00	Transfer Out General Fund	\$4,000,000.00	\$3,500,000.00	(\$500,000.00)	-13%
219-0000-491-20-14	Transfer Out Legacy Square	\$0.00	\$0.00	\$0.00	0%
219-0000-491-20-15	Transfer Out Cemetery	\$0.00	\$0.00	\$0.00	0%
219-0000-491-40-66	Transfer Out Annual Streets	\$7,500,000.00	\$5,000,000.00	(\$2,500,000.00)	-33%
219-0000-491-60-01	Transfer Out Water Distr.	\$0.00	\$0.00	\$0.00	0%
219-0000-491-60-02	Transfer Out Wastewater	\$5,500,000.00	\$5,700,000.00	\$200,000.00	4%
219-0000-491-60-03	Transfer Out Solid Waste	\$0.00	\$0.00	\$0.00	0%
219-0000-489-80-40	Oil Impact Contingency	\$11,000,000.00	\$13,292,000.00	\$2,292,000.00	21%
	Total Operating Expenditures	<u>\$28,000,000.00</u>	<u>\$27,492,000.00</u>	(\$508,000.00)	-2%
219-0000-519-07-20	Buildings and Structures	\$0.00	\$0.00	\$0.00	0%
219-0000-519-07-30	Imp. Other Than Builings	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$28,000,000.00</u>	<u>\$27,492,000.00</u>	(\$508,000.00)	-2%

Interest Revenue

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
707-0000-361-10-01	Interest Income	\$1,000,000.00	\$1,600,000.00	\$600,000.00	60%
	Total Revenue	<u>\$1,000,000.00</u>	<u>\$1,600,000.00</u>	\$600,000.00	60%
707-0000-491-10-00	Transfer Out General Fund	\$2,600,000.00	\$2,000,000.00	(\$600,000.00)	-23%
707-0000-491-20-41	Transfer Out PD Special Revenue	\$200,000.00	\$85,000.00	(\$115,000.00)	-58%
707-0000-491-45-72	Transfer Out Library	\$285,000.00	\$0.00	(\$285,000.00)	-100%
707-0000-491-20-24	Transfer Out Downtown Streetscape	\$0.00	\$0.00	\$0.00	0%
707-0000-519-07-30	Imp. Other Than Buildings	\$150,000.00	\$150,000.00	\$0.00	0%
	Total Expenditures	<u>\$3,235,000.00</u>	<u>\$2,235,000.00</u>	(\$1,000,000.00)	-31%
	Total Budget	<u>\$3,235,000.00</u>	<u>\$2,235,000.00</u>	(\$1,000,000.00)	-31%

ARPA

Account Number	Account Description	2025 Budget	2026 Budget	Variance	% Variance
242-0000-491-26-72	Transfer Out - Ambulance	\$0.00	\$588,780.00	\$588,780.00	100%
242-5800-489-03-22	Contracted Labor	\$0.00	\$0.00	\$0.00	0%
242-5800-489-03-31	Engineering Fees	\$0.00	\$0.00	\$0.00	0%
242-5800-489-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
242-0000-519-08-00	Subsidies	\$825,000.00	\$125,000.00	(\$700,000.00)	-85%
	Total Operating Expenditures	<u>\$825,000.00</u>	<u>\$713,780.00</u>	(\$111,220.00)	-13%
	Total Budget	<u>\$825,000.00</u>	<u>\$713,780.00</u>	(\$111,220.00)	-13%

Trails Construction

Account Number	Account Description	2025 Budget	2026 Budget	Variance	% Variance
462-0000-491-10-00	Transfer Out - General Fund	\$0.00	\$1,582,400.00	\$1,582,400.00	100%
	Total Operating Expenditures	<u>\$0.00</u>	<u>\$1,582,400.00</u>	\$1,582,400.00	100%
	Total Budget	<u>\$0.00</u>	<u>\$1,582,400.00</u>	\$1,582,400.00	100%

Administration

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0300-410-01-10	Full-Time Employees	\$388,905.00	\$457,000.00	\$68,095.00	18%
100-0300-410-01-30	Overtime	\$200.00	\$200.00	\$0.00	0%
100-0300-410-02-10	Group Insurance	\$69,475.00	\$119,600.00	\$50,125.00	72%
100-0300-410-02-20	FICA/Medicare	\$29,575.00	\$34,800.00	\$5,225.00	18%
100-0300-410-02-40	Employer's Share--DC Plan	\$28,889.00	\$34,800.00	\$5,911.00	20%
100-0300-410-02-50	Unemployment	\$1,167.00	\$1,300.00	\$133.00	11%
100-0300-410-02-60	Workers Compensation	\$277.00	\$1,100.00	\$823.00	297%
100-0300-410-02-90	Other Employee Benefits	\$1,602.00	\$2,100.00	\$498.00	31%
	Total Wage & Benefit Cost	<u>\$520,090.00</u>	<u>\$650,900.00</u>	\$130,810.00	25%
100-0300-410-03-10	Election Costs	\$0.00	\$0.00	\$0.00	0%
100-0300-410-03-21	Attorney's Fees	\$180,000.00	\$190,000.00	\$10,000.00	6%
100-0300-410-03-22	Contracted Labor	\$1,000.00	\$1,000.00	\$0.00	0%
100-0300-410-03-90	Associations	\$30,000.00	\$31,500.00	\$1,500.00	5%
100-0300-410-04-42	Equipment Maintenance	\$0.00	\$0.00	\$0.00	0%
100-0300-410-05-20	Insurance	\$75,500.00	\$75,500.00	\$0.00	0%
100-0300-410-05-30	Telephone & Radio	\$2,000.00	\$1,600.00	(\$400.00)	-20%
100-0300-410-05-40	Advertising	\$500.00	\$500.00	\$0.00	0%
100-0300-410-05-41	Publication Costs	\$5,800.00	\$0.00	(\$5,800.00)	-100%
100-0300-410-05-50	Printing Supplies	\$500.00	\$500.00	\$0.00	0%
100-0300-410-05-60	Clothing Allowance	\$0.00	\$750.00	\$750.00	100%
100-0300-410-05-64	Other Services/Computer Cost	\$10,200.00	\$10,500.00	\$300.00	3%
100-0300-410-05-70	Recognition Banquet	\$10,000.00	\$12,000.00	\$2,000.00	20%
100-0300-410-05-71	Tuition Reimbursement	\$20,000.00	\$20,000.00	\$0.00	0%
100-0300-410-05-80	Travel & Seminars	\$3,500.00	\$4,000.00	\$500.00	14%
100-0300-410-06-15	Operating Supplies	\$7,000.00	\$7,000.00	\$0.00	0%
100-0300-410-06-26	Gasoline,Diesel Fuel,Oil	\$150.00	\$300.00	\$150.00	100%
	Total Operating Expenditures	<u>\$346,150.00</u>	<u>\$355,150.00</u>	\$9,000.00	3%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$866,240.00</u>	<u>\$1,006,050.00</u>	\$139,810.00	16%

Animal Control

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1200-423-01-10	Full-Time Employees	\$200,739.00	\$203,000.00	\$2,261.00	1%
100-1200-423-01-30	Overtime	\$2,000.00	\$2,000.00	\$0.00	0%
100-1200-423-02-10	Group Insurance	\$56,802.00	\$65,400.00	\$8,598.00	15%
100-1200-423-02-20	FICA/Medicare	\$15,018.00	\$15,500.00	\$482.00	3%
100-1200-423-02-40	Employer's Share-DC Plan	\$18,178.00	\$14,800.00	(\$3,378.00)	-19%
100-1200-423-02-50	Unemployment	\$602.00	\$700.00	\$98.00	16%
100-1200-423-02-60	Workers Compensation	\$2,220.00	\$2,200.00	(\$20.00)	-1%
100-1200-423-02-90	Other Employee Benefits	\$2,136.00	\$2,200.00	\$64.00	3%
	Total Wage & Benefit Cost	<u>\$297,695.00</u>	<u>\$305,800.00</u>	\$8,105.00	3%
100-1200-423-04-42	Animal Control-Equipment	\$1,000.00	\$2,000.00	\$1,000.00	100%
100-1200-423-05-20	Insurance	\$1,750.00	\$2,300.00	\$550.00	31%
100-1200-423-05-50	Printing Supplies	\$100.00	\$200.00	\$100.00	100%
100-1200-423-05-64	Technology	\$500.00	\$500.00	\$0.00	0%
100-1200-423-05-80	Travel and Seminars	\$1,000.00	\$2,000.00	\$1,000.00	100%
100-1200-423-06-15	Operating Supplies	\$32,500.00	\$20,500.00	(\$12,000.00)	-37%
100-1200-423-06-20	Vehicle Supplies	\$1,000.00	\$0.00	(\$1,000.00)	-100%
100-1200-423-06-26	Gasoline, Diesel Fuel, Oil	\$5,000.00	\$5,500.00	\$500.00	10%
	Total Operating Expenditures	<u>\$42,850.00</u>	<u>\$33,000.00</u>	(\$9,850.00)	-23%
100-1200-423-07-20	Building & Structures	\$18,000.00	\$5,000.00	(\$13,000.00)	-72%
100-1200-423-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	<u>\$18,000.00</u>	<u>\$5,000.00</u>	(\$13,000.00)	-72%
	Total Budget	<u>\$358,545.00</u>	<u>\$343,800.00</u>	(\$14,745.00)	-4%

Assessing

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0600-416-01-10	Full-Time Employees	\$401,473.00	\$410,000.00	\$8,527.00	2%
100-0600-416-01-20	Part-Time Employees	\$21,120.00	\$21,500.00	\$380.00	2%
100-0600-416-01-30	Overtime	\$100.00	\$100.00	\$0.00	0%
100-0600-416-02-10	Group Insurance	\$97,439.00	\$130,700.00	\$33,261.00	34%
100-0600-416-02-20	FICA/Medicare	\$30,552.00	\$33,000.00	\$2,448.00	8%
100-0600-416-02-40	Employer's Share--DC Plan	\$34,447.00	\$36,500.00	\$2,053.00	6%
100-0600-416-02-50	Unemployment	\$1,204.00	\$1,300.00	\$96.00	8%
100-0600-416-02-60	Workers Compensation	\$555.00	\$600.00	\$45.00	8%
100-0600-416-02-90	Other Employee Benefits	\$3,204.00	\$3,200.00	(\$4.00)	0%
	Total Wage & Benefit Cost	<u>\$590,094.00</u>	<u>\$636,900.00</u>	\$46,806.00	8%
100-0600-416-03-22	Contracted Labor	\$150,000.00	\$10,000.00	(\$140,000.00)	-93%
100-0600-416-03-90	Associations	\$750.00	\$800.00	\$50.00	7%
100-0600-416-04-42	General Fund-Assessor-Equipment	\$250.00	\$300.00	\$50.00	20%
100-0600-416-05-20	Insurance	\$850.00	\$900.00	\$50.00	6%
100-0600-416-05-30	Telephone & Radio	\$1,600.00	\$1,600.00	\$0.00	0%
100-0600-416-05-40	Advertising	\$1,000.00	\$200.00	(\$800.00)	-80%
100-0600-416-05-50	Printing Supplies	\$400.00	\$400.00	\$0.00	0%
100-0600-416-05-60	Clothing Allowance	\$0.00	\$1,100.00	\$1,100.00	100%
100-0600-416-05-64	Technology	\$30,000.00	\$30,000.00	\$0.00	0%
100-0600-416-05-80	Travel & Seminars	\$10,000.00	\$10,000.00	\$0.00	0%
100-0600-416-06-15	Operating Supplies	\$12,000.00	\$13,500.00	\$1,500.00	13%
100-0600-416-06-26	Gasoline,Diesel Fuel,Oil	\$1,000.00	\$600.00	(\$400.00)	-40%
	Total Operating Expenditures	<u>\$207,850.00</u>	<u>\$69,400.00</u>	(\$138,450.00)	-67%
100-0600-416-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	100%
	Total Budget	<u>\$797,944.00</u>	<u>\$706,300.00</u>	(\$91,644.00)	-11%

Building and Codes

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1400-563-01-10	Full-Time	\$425,635.00	\$448,500.00	\$22,865.00	5%
100-1400-563-01-20	Part-Time Employees	\$0.00	\$0.00	\$0.00	0%
100-1400-563-01-30	Overtime	\$1,500.00	\$1,500.00	\$0.00	0%
100-1400-563-02-10	Group Insurance	\$68,858.00	\$92,200.00	\$23,342.00	34%
100-1400-563-02-20	FICA/Medicare	\$31,949.00	\$34,100.00	\$2,151.00	7%
100-1400-563-02-40	Employer's Share--DC Plan	\$33,799.00	\$36,100.00	\$2,301.00	7%
100-1400-563-02-50	Unemployment	\$1,258.00	\$1,300.00	\$42.00	3%
100-1400-563-02-60	Workers Compensation	\$636.00	\$600.00	(\$36.00)	-6%
100-1400-563-02-90	Other Employee Benefits	\$3,205.00	\$3,200.00	(\$5.00)	0%
	Total Wage & Benefit Cost	<u>\$566,840.00</u>	<u>\$617,500.00</u>	\$50,660.00	9%
100-1400-563-03-12	Board of Adjustment mtgs.	\$7,000.00	\$7,000.00	\$0.00	0%
100-1400-563-03-22	Contracted Labor	\$50,000.00	\$50,000.00	\$0.00	0%
100-1400-563-03-90	Associations	\$3,500.00	\$2,000.00	(\$1,500.00)	-43%
100-1400-563-04-42	Equip/Vehicle Maintenance	\$2,000.00	\$2,000.00	\$0.00	0%
100-1400-563-05-20	Insurance	\$4,000.00	\$4,000.00	\$0.00	0%
100-1400-563-05-30	Telephone and Radio	\$5,000.00	\$4,700.00	(\$300.00)	-6%
100-1400-563-05-40	Advertising	\$100.00	\$0.00	(\$100.00)	-100%
100-1400-563-05-41	Publication Costs	\$500.00	\$500.00	\$0.00	0%
100-1400-563-05-50	Printing Supplies	\$3,000.00	\$3,000.00	\$0.00	0%
100-1400-563-05-60	Clothing Allowance	\$0.00	\$2,100.00	\$2,100.00	100%
100-1400-563-05-64	Technology	\$1,500.00	\$3,000.00	\$1,500.00	100%
100-1400-563-05-80	Travel & Seminars	\$7,500.00	\$10,000.00	\$2,500.00	33%
100-1400-563-06-15	Operating Supplies	\$4,500.00	\$3,000.00	(\$1,500.00)	-33%
100-1400-563-06-26	Gasoline, Diesel Fuel, Oil	\$5,500.00	\$5,500.00	\$0.00	0%
	Total Operating Expenditures	<u>\$94,100.00</u>	<u>\$96,800.00</u>	\$2,700.00	3%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$660,940.00</u>	<u>\$714,300.00</u>	\$53,360.00	8%

Building and Sites

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0700-417-01-10	Full-Time Employees	\$640,821.00	\$439,000.00	(\$201,821.00)	-31%
100-0700-417-01-20	Part-Time Employees	\$132,000.00	\$99,000.00	(\$33,000.00)	-25%
100-0700-417-01-30	Overtime	\$25,000.00	\$22,000.00	(\$3,000.00)	-12%
100-0700-417-02-10	Group Insurance	\$192,465.00	\$146,000.00	(\$46,465.00)	-24%
100-0700-417-02-20	FICA/Medicare	\$56,645.00	\$42,800.00	(\$13,845.00)	-24%
100-0700-417-02-40	Employer's Share--DC Plan	\$55,889.00	\$35,000.00	(\$20,889.00)	-37%
100-0700-417-02-50	Unemployment	\$1,920.00	\$1,300.00	(\$620.00)	-32%
100-0700-417-02-60	Workers Compensation	\$10,135.00	\$5,900.00	(\$4,235.00)	-42%
100-0700-417-02-90	Other Employee Benefits	\$6,408.00	\$3,700.00	(\$2,708.00)	-42%
	Total Wage & Benefit Cost	<u>\$1,121,283.00</u>	<u>\$794,700.00</u>	(\$326,583.00)	-29%
100-0700-417-03-22	Contracted Labor	\$150,000.00	\$198,000.00	\$48,000.00	32%
100-0700-417-04-10	Electricity	\$275,000.00	\$250,000.00	(\$25,000.00)	-9%
100-0700-417-04-24	Grounds Maintenance	\$5,000.00	\$5,000.00	\$0.00	0%
100-0700-417-04-30	Building Repairs	\$70,000.00	\$80,000.00	\$10,000.00	14%
100-0700-417-04-42	Equip/Vehicle Maintenance	\$30,000.00	\$30,000.00	\$0.00	0%
100-0700-417-05-20	Insurance	\$45,000.00	\$45,000.00	\$0.00	0%
100-0700-417-05-30	Telephone & Radio	\$3,500.00	\$4,000.00	\$500.00	14%
100-0700-417-05-40	Advertising	\$250.00	\$300.00	\$50.00	20%
100-0700-417-05-50	Other Services/Printing	\$500.00	\$500.00	\$0.00	0%
100-0700-417-05-60	Clothing Allowance	\$0.00	\$2,100.00	\$2,100.00	100%
100-0700-417-05-64	Technology	\$5,000.00	\$4,500.00	(\$500.00)	-10%
100-0700-417-05-80	Travel & Seminars	\$1,500.00	\$2,100.00	\$600.00	40%
100-0700-417-06-14	Janitorial Supplies	\$50,000.00	\$50,000.00	\$0.00	0%
100-0700-417-06-15	Operating Supplies	\$40,000.00	\$40,000.00	\$0.00	0%
100-0700-417-06-20	Vehicle Supplies	\$500.00	\$0.00	(\$500.00)	-100%
100-0700-417-06-26	Gasoline, Diesel Fuel,Oil	\$25,000.00	\$25,000.00	\$0.00	0%
100-0700-417-09-10	Chemicals	\$40,000.00	\$25,000.00	(\$15,000.00)	-38%
	Total Operating Expenditures	<u>\$741,250.00</u>	<u>\$761,500.00</u>	\$20,250.00	3%
100-0700-417-07-20	Buildings & Structures	\$40,000.00	\$12,000.00	(\$28,000.00)	-70%
100-0700-417-07-30	Imp- Other Than Buildings	\$20,000.00	\$0.00	(\$20,000.00)	-100%
100-0700-417-07-40	Equipment	\$39,000.00	\$30,000.00	(\$9,000.00)	-23%
	Total Capital Purchases	<u>\$99,000.00</u>	<u>\$42,000.00</u>	(\$57,000.00)	-58%
	Total Budget	<u>\$1,961,533.00</u>	<u>\$1,598,200.00</u>	(\$363,333.00)	-19%

City Commission

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0100-411-01-20	Part-Time Employees	\$99,290.00	\$101,300.00	\$2,010.00	2%
100-0100-411-01-30	Overtime	\$0.00	\$5,000.00	\$5,000.00	100%
100-0100-411-02-20	FICA/Medicare	\$7,670.00	\$7,800.00	\$130.00	2%
100-0100-411-02-50	Unemployment	\$293.00	\$300.00	\$7.00	2%
100-0100-411-02-60	Workers Compensation	\$292.00	\$300.00	\$8.00	3%
	Total Wage & Benefit Cost	<u>\$107,545.00</u>	<u>\$114,700.00</u>	\$7,155.00	7%
100-0100-411-03-10	Election Costs	\$0.00	\$16,000.00	\$16,000.00	100%
100-0100-411-03-90	Associations	\$5,000.00	\$9,500.00	\$4,500.00	90%
100-0100-411-05-41	Publication Costs	\$20,000.00	\$25,000.00	\$5,000.00	25%
100-0100-411-05-64	Technology	\$100.00	\$100.00	\$0.00	0%
100-0100-411-05-80	Travel & Seminars	\$5,000.00	\$7,500.00	\$2,500.00	50%
100-0100-411-06-15	Operating Supplies	\$750.00	\$1,000.00	\$250.00	33%
100-0100-411-08-00	City Commission / Subsidies	\$57,500.00	\$60,000.00	\$2,500.00	4%
	Total Operating Expenditures	<u>\$88,350.00</u>	<u>\$119,100.00</u>	\$30,750.00	35%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$195,895.00</u>	<u>\$233,800.00</u>	\$37,905.00	19%

Community Development

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1600-424-01-10	Full-Time Employees	\$277,047.00	\$295,800.00	\$18,753.00	7%
100-1600-424-01-30	Overtime	\$500.00	\$500.00	\$0.00	0%
100-1600-424-02-10	Group Insurance	\$37,647.00	\$39,600.00	\$1,953.00	5%
100-1600-424-02-20	FICA/Medicare	\$21,150.00	\$22,600.00	\$1,450.00	7%
100-1600-424-02-40	Employer's Share-DC Plan	\$25,601.00	\$25,300.00	(\$301.00)	-1%
100-1600-424-02-50	Unemployment	\$831.00	\$900.00	\$69.00	8%
100-1600-424-02-60	Workers Compensation	\$237.00	\$250.00	\$13.00	5%
100-1600-424-02-90	Other Employee Benefits	\$1,602.00	\$1,600.00	(\$2.00)	0%
	Total Wage & Benefit Cost	<u>\$364,615.00</u>	<u>\$386,550.00</u>	\$21,935.00	6%
100-1600-424-03-12	Board Meetings	\$0.00	\$0.00	\$0.00	0%
100-1600-424-03-22	Contracted Labor	\$0.00	\$0.00	\$0.00	0%
100-1600-424-03-31	Engineering Fees	\$0.00	\$0.00	\$0.00	0%
100-1600-424-03-90	Associations	\$1,000.00	\$500.00	(\$500.00)	-50%
100-1600-424-04-42	Equip/Vehicle Maintenance	\$0.00	\$0.00	\$0.00	0%
100-1600-424-05-20	Insurance	\$100.00	\$100.00	\$0.00	0%
100-1600-424-05-30	Telephone & Radio	\$1,100.00	\$1,300.00	\$200.00	18%
100-1600-424-05-60	Clothing Allowance	\$0.00	\$450.00	\$450.00	100%
100-1600-424-05-64	Technology	\$2,000.00	\$1,500.00	(\$500.00)	-25%
100-1600-424-05-80	Travel & Seminars	\$2,500.00	\$2,200.00	(\$300.00)	-12%
100-1600-424-06-15	Operating Supplies	\$2,000.00	\$800.00	(\$1,200.00)	-60%
100-1600-424-06-26	Gasoline, Diesel Fuel,Oil	\$750.00	\$100.00	(\$650.00)	-87%
	Total Operating Expenditures	<u>\$9,450.00</u>	<u>\$6,950.00</u>	(\$2,500.00)	-26%
	Total Budget	<u>\$374,065.00</u>	<u>\$393,500.00</u>	\$19,435.00	5%

Contingency, Reserves, & Transfers to Other Funds

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0000-489-80-40	Other Expenditures / Contingency	\$50,000.00	\$50,000.00	\$0.00	0%
100-0000-489-80-41	General Fund Bad Debt Expense	\$10,000.00	\$5,000.00	(\$5,000.00)	-50%
100-0000-489-80-42	Other Expenditures / Wage Contingency	\$25,000.00	\$0.00	(\$25,000.00)	-100%
100-0000-491-20-18	Special Revenue Funds / Dickinson Future Fund	\$25,000.00	\$25,000.00	\$0.00	0%
100-0000-491-20-46	Transfer Out / Ambulance	\$500,000.00	\$500,000.00	\$0.00	0%
100-0000-491-30-39	Special Revenue Funds / General Capital Leases	\$485,000.00	\$400,000.00	(\$85,000.00)	-18%
100-0000-491-60-12	Internal Service Funds / Operating Transfer Out	\$169,200.00	\$272,100.00	\$102,900.00	61%
100-0000-491-80-11	Trust Funds / City Employee Retirement	\$583,434.00	\$593,970.00	\$10,536.00	2%
100-0000-491-80-12	Trust Funds / Police Pension Fund	\$524,064.00	\$459,620.00	(\$64,444.00)	-12%
100-0000-491-80-13	Trust Funds / Volunteer-Fire Retirement	\$21,249.00	\$10,420.00	(\$10,829.00)	-51%
100-0000-491-80-14	Trust Funds / OPEB - Health Insurance	\$0.00	\$0.00	\$0.00	0%
	Total Expenditures	<u>\$2,392,947.00</u>	<u>\$2,316,110.00</u>	(\$76,837.00)	-3%
	Total Budget	<u>\$2,392,947.00</u>	<u>\$2,316,110.00</u>	(\$76,837.00)	-3%

Dickinson Motor Vehicle Branch Office

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1800-428-01-10	Full-Time Employees	\$0.00	\$246,800.00	\$246,800.00	100%
100-1800-428-01-30	Overtime	\$0.00	\$100.00	\$100.00	100%
100-1800-428-02-10	Group Insurance	\$0.00	\$11,000.00	\$11,000.00	100%
100-1800-428-02-20	FICA/Medicare	\$0.00	\$18,900.00	\$18,900.00	100%
100-1800-428-02-40	Retirement	\$0.00	\$10,100.00	\$10,100.00	100%
100-1800-428-02-50	Unemployment	\$0.00	\$800.00	\$800.00	100%
100-1800-428-02-60	Workers Compensation	\$0.00	\$400.00	\$400.00	100%
100-1800-428-02-90	Other Employee Benefits	\$0.00	\$2,700.00	\$2,700.00	100%
	Total Wage & Benefit Cost	<u>\$0.00</u>	<u>\$290,800.00</u>	\$290,800.00	100%
100-1800-428-03-22	Contracted Labor	\$0.00	\$20,000.00	\$20,000.00	100%
100-1800-428-03-90	Associations	\$0.00	\$100.00	\$100.00	100%
100-1800-428-05-20	Insurance	\$0.00	\$100.00	\$100.00	100%
100-1800-428-05-30	Telephone & Radio	\$0.00	\$500.00	\$500.00	100%
100-1800-428-05-40	Advertising	\$0.00	\$100.00	\$100.00	100%
100-1800-428-05-50	Printing	\$0.00	\$3,000.00	\$3,000.00	100%
100-1800-428-05-60	Clothing Allowance	\$0.00	\$750.00	\$750.00	100%
100-1800-428-05-64	Technology	\$0.00	\$7,000.00	\$7,000.00	100%
100-1800-428-05-80	Travel & Seminars	\$0.00	\$1,300.00	\$1,300.00	100%
100-1800-428-06-15	Operating Supplies	\$0.00	\$6,000.00	\$6,000.00	100%
100-1800-428-06-26	Gasoline, Diesel Fuel,Oil	\$0.00	\$100.00	\$100.00	100%
	Total Operating Expenditures	<u>\$0.00</u>	<u>\$38,950.00</u>	\$38,950.00	100%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$0.00</u>	<u>\$329,750.00</u>	\$329,750.00	100%

Engineering

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-2000-430-01-10	Full-Time Employees	\$472,900.00	\$564,900.00	\$92,000.00	19%
100-2000-430-01-20	Part time	\$0.00	\$0.00	\$0.00	0%
100-2000-430-01-30	Overtime	\$5,000.00	\$5,000.00	\$0.00	0%
100-2000-430-02-10	Group Insurance	\$64,785.00	\$127,600.00	\$62,815.00	97%
100-2000-430-02-20	FICA/Medicare	\$33,931.00	\$43,100.00	\$9,169.00	27%
100-2000-430-02-40	Employer's Share-Engineering-DC Plan	\$36,644.00	\$39,900.00	\$3,256.00	9%
100-2000-430-02-50	Unemployment	\$1,247.00	\$1,700.00	\$453.00	36%
100-2000-430-02-60	Workers Compensation	\$734.00	\$3,200.00	\$2,466.00	336%
100-2000-430-02-90	Other Employee Benefits	\$3,204.00	\$3,700.00	\$496.00	15%
	Total Wage & Benefit Cost	<u>\$618,445.00</u>	<u>\$789,100.00</u>	\$170,655.00	28%
100-2000-430-03-22	Contracted Labor	\$20,000.00	\$20,000.00	\$0.00	0%
100-2000-430-03-90	Associations	\$2,000.00	\$400.00	(\$1,600.00)	-80%
100-2000-430-04-42	Equip/Vehicle Maintenance	\$2,000.00	\$2,000.00	\$0.00	0%
100-2000-430-05-20	Insurance	\$3,500.00	\$3,500.00	\$0.00	0%
100-2000-430-05-30	Telephone & Radio	\$3,500.00	\$3,500.00	\$0.00	0%
100-2000-430-05-40	Advertising	\$1,500.00	\$1,500.00	\$0.00	0%
100-2000-430-05-50	Printing Supplies	\$1,000.00	\$1,000.00	\$0.00	0%
100-2000-430-05-60	Clothing Allowance	\$0.00	\$1,500.00	\$1,500.00	100%
100-2000-430-05-64	Technology	\$32,000.00	\$36,000.00	\$4,000.00	13%
100-2000-430-05-80	Travel & Seminars	\$5,000.00	\$5,000.00	\$0.00	0%
100-2000-430-06-15	Operating Supplies	\$7,000.00	\$7,000.00	\$0.00	0%
100-2000-430-06-26	Gasoline, Diesel Fuel,Oil	\$5,500.00	\$4,500.00	(\$1,000.00)	-18%
	Total Operating Expenditures	<u>\$83,000.00</u>	<u>\$85,900.00</u>	\$2,900.00	3%
100-2000-430-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$701,445.00</u>	<u>\$875,000.00</u>	\$173,555.00	25%

Finance

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0400-414-01-10	Full-Time Employees	\$256,475.00	\$349,000.00	\$92,525.00	36%
100-0400-414-01-30	Overtime-Finance	\$250.00	\$200.00	(\$50.00)	-20%
100-0400-414-02-10	Group Insurance-Finance	\$62,731.00	\$84,100.00	\$21,369.00	34%
100-0400-414-02-20	FICA/Medicare-Finance	\$19,540.00	\$26,600.00	\$7,060.00	36%
100-0400-414-02-40	Employer's Share-DC Plan	\$23,652.00	\$27,800.00	\$4,148.00	18%
100-0400-414-02-50	Unemployment-Finance	\$770.00	\$1,100.00	\$330.00	43%
100-0400-414-02-60	Workers Compensation-Finance	\$261.00	\$400.00	\$139.00	53%
100-0400-414-02-90	Other Employee Benefits-Finance	\$2,136.00	\$2,700.00	\$564.00	26%
	Total Wage & Benefit Cost	<u>\$365,815.00</u>	<u>\$491,900.00</u>	\$126,085.00	34%
100-0400-414-03-11	Board Meetings	\$800.00	\$800.00	\$0.00	0%
100-0400-414-03-22	Contracted Labor-Finance	\$8,000.00	\$7,500.00	(\$500.00)	-6%
100-0400-414-03-80	Audit-Finance	\$52,000.00	\$60,000.00	\$8,000.00	15%
100-0400-414-03-90	Associations-Finance	\$200.00	\$200.00	\$0.00	0%
100-0400-414-05-20	Insurance-Finance	\$50.00	\$50.00	\$0.00	0%
100-0400-414-05-30	Telephone & Radio-Finance	\$35,000.00	\$37,000.00	\$2,000.00	6%
100-0400-414-05-40	Advertising-Finance	\$1,200.00	\$500.00	(\$700.00)	-58%
100-0400-414-05-50	Printing-Finance	\$5,000.00	\$3,000.00	(\$2,000.00)	-40%
100-0400-414-05-60	Clothing Allowance	\$0.00	\$750.00	\$750.00	100%
100-0400-414-05-64	Technology	\$35,000.00	\$36,000.00	\$1,000.00	3%
100-0400-414-05-80	Travel & Seminars-Finance	\$2,500.00	\$2,500.00	\$0.00	0%
100-0400-414-06-15	Operating Supplies-Finance	\$5,500.00	\$5,500.00	\$0.00	0%
100-0400-414-06-16	Postage	\$30,000.00	\$33,000.00	\$3,000.00	10%
100-0400-414-06-26	Gasoline, Diesel Fuel,Oil-Finan	\$100.00	\$100.00	\$0.00	0%
	Total Operating Expenditures	<u>\$175,350.00</u>	<u>\$186,900.00</u>	\$11,550.00	7%
100-0400-414-07-40	Equipment	\$0.00	\$250,000.00	\$250,000.00	100%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$250,000.00</u>	\$250,000.00	100%
	Total Budget	<u>\$541,165.00</u>	<u>\$928,800.00</u>	\$387,635.00	72%

Fire

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1100-421-01-10	Full-Time Employees	\$1,862,379.00	\$1,930,200.00	\$67,821.00	4%
100-1100-421-01-20	Part-Time Employees	\$100,000.00	\$102,000.00	\$2,000.00	2%
100-1100-421-01-30	Overtime	\$300,000.00	\$300,000.00	\$0.00	0%
100-1100-421-02-10	Group Insurance	\$302,195.00	\$454,700.00	\$152,505.00	50%
100-1100-421-02-20	FICA/Medicare	\$159,320.00	\$178,400.00	\$19,080.00	12%
100-1100-421-02-40	Employer Share-DC Plan	\$181,525.00	\$195,900.00	\$14,375.00	8%
100-1100-421-02-50	Unemployment	\$5,396.00	\$5,800.00	\$404.00	7%
100-1100-421-02-60	Workers Compensation	\$33,260.00	\$34,600.00	\$1,340.00	4%
100-1100-421-02-90	Other Employee Benefits	\$13,350.00	\$13,700.00	\$350.00	3%
	Total Wage & Benefit Cost	<u>\$2,957,425.00</u>	<u>\$3,215,300.00</u>	\$257,875.00	9%
100-1100-421-03-90	Associations	\$5,000.00	\$7,800.00	\$2,800.00	56%
100-1100-421-04-10	Electricity	\$3,500.00	\$5,000.00	\$1,500.00	43%
100-1100-421-04-42	Equipment Maintenance	\$30,000.00	\$30,000.00	\$0.00	0%
100-1100-421-04-45	Apparatus Maintenance	\$45,000.00	\$60,000.00	\$15,000.00	33%
100-1100-421-05-20	Insurance	\$35,000.00	\$35,000.00	\$0.00	0%
100-1100-421-05-30	Telephone & Radio	\$25,000.00	\$25,000.00	\$0.00	0%
100-1100-421-05-40	Advertising	\$5,000.00	\$5,000.00	\$0.00	0%
100-1100-421-05-50	Printing	\$1,600.00	\$1,500.00	(\$100.00)	-6%
100-1100-421-05-64	Other Services/ Technology	\$10,000.00	\$15,000.00	\$5,000.00	50%
100-1100-421-05-80	Travel & Seminars	\$60,000.00	\$75,000.00	\$15,000.00	25%
100-1100-421-05-91	Medical	\$20,000.00	\$20,000.00	\$0.00	0%
100-1100-421-06-15	Operating Supplies	\$102,000.00	\$102,000.00	\$0.00	0%
100-1100-421-06-16	Fire Prevention Supplies	\$13,000.00	\$15,000.00	\$2,000.00	15%
100-1100-421-06-25	Uniform Purchasing	\$25,000.00	\$30,000.00	\$5,000.00	20%
100-1100-421-06-26	Gasoline, Diesel Fuel,Oil	\$27,000.00	\$30,000.00	\$3,000.00	11%
	Total Operating Expenditures	<u>\$407,100.00</u>	<u>\$456,300.00</u>	\$49,200.00	12%
100-1100-421-07-40	Equipment	\$0.00	\$20,000.00	\$20,000.00	100%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$20,000.00</u>	\$20,000.00	100%
	Total Budget	<u>\$3,364,525.00</u>	<u>\$3,691,600.00</u>	\$327,075.00	10%

Forestry

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-3400-454-01-10	Full-Time Employees	\$70,260.00	\$75,300.00	\$5,040.00	7%
100-3400-454-01-20	Part-Time Employees	\$33,000.00	\$33,600.00	\$600.00	2%
100-3400-454-01-30	Overtime	\$2,000.00	\$2,000.00	\$0.00	0%
100-3400-454-02-10	Group Insurance	\$20,127.00	\$27,000.00	\$6,873.00	34%
100-3400-454-02-20	FICA/Medicare	\$7,473.00	\$8,400.00	\$927.00	12%
100-3400-454-02-40	Employer's Share--DC Plan	\$5,820.00	\$7,000.00	\$1,180.00	20%
100-3400-454-02-50	Unemployment	\$189.00	\$300.00	\$111.00	59%
100-3400-454-02-60	Workers Compensation	\$2,322.00	\$2,400.00	\$78.00	3%
100-3400-454-02-90	Other Employee Benefits	\$534.00	\$600.00	\$66.00	12%
	Total Wage & Benefit Cost	<u>\$141,725.00</u>	<u>\$156,600.00</u>	\$14,875.00	10%
100-3400-454-03-22	Contracted Labor	\$40,000.00	\$40,000.00	\$0.00	0%
100-3400-454-04-42	Equip/Vehicle Maintenance	\$2,500.00	\$3,500.00	\$1,000.00	40%
100-3400-454-05-20	Insurance	\$3,000.00	\$3,000.00	\$0.00	0%
100-3400-454-05-30	Telephone & Radio	\$1,000.00	\$1,000.00	\$0.00	0%
100-3400-454-05-64	Technology	\$500.00	\$0.00	(\$500.00)	-100%
100-3400-454-05-80	Travel & Seminars	\$1,000.00	\$1,000.00	\$0.00	0%
100-3400-454-06-15	Operating Supplies	\$7,500.00	\$7,500.00	\$0.00	0%
100-3400-454-05-60	Clothing Allowance	\$0.00	\$300.00	\$300.00	100%
100-3400-454-06-18	Trees & Flowers	\$40,000.00	\$40,000.00	\$0.00	0%
100-3400-454-06-20	Vehicle Supplies	\$1,000.00	\$0.00	(\$1,000.00)	-100%
100-3400-454-06-26	Gasoline,Diesel Fuel,Oil	\$6,000.00	\$6,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$102,500.00</u>	<u>\$102,300.00</u>	(\$200.00)	0%
100-3400-454-07-30	Imp Other than Buildings	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$244,225.00</u>	<u>\$258,900.00</u>	\$14,675.00	6%

Human Resources

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0800-418-01-10	Full-Time Employees	\$319,868.00	\$245,000.00	(\$74,868.00)	-23%
100-0800-418-01-30	Overtime	\$200.00	\$200.00	\$0.00	0%
100-0800-418-02-10	Group Insurance	\$64,000.00	\$57,900.00	(\$6,100.00)	-10%
100-0800-418-02-20	FICA/Medicare	\$24,378.00	\$18,700.00	(\$5,678.00)	-23%
100-0800-418-02-40	Employer's Share--DC Plan	\$29,508.00	\$22,600.00	(\$6,908.00)	-23%
100-0800-418-02-50	Unemployment	\$960.00	\$800.00	(\$160.00)	-17%
100-0800-418-02-60	Workers Compensation	\$345.00	\$300.00	(\$45.00)	-13%
100-0800-418-02-90	Other Employee Benefits	\$2,136.00	\$1,600.00	(\$536.00)	-25%
	Total Wage & Benefit Cost	<u>\$441,395.00</u>	<u>\$347,100.00</u>	(\$94,295.00)	-21%
100-0800-418-03-11	Board Meetings	\$1,000.00	\$1,500.00	\$500.00	50%
100-0800-418-03-21	Attorney's Fees	\$25,000.00	\$25,000.00	\$0.00	0%
100-0800-418-03-22	Contracted Labor	\$5,000.00	\$5,000.00	\$0.00	0%
100-0800-418-03-90	Associations	\$1,450.00	\$1,000.00	(\$450.00)	-31%
100-0800-418-05-01	Safety Program	\$7,000.00	\$0.00	(\$7,000.00)	-100%
100-0800-418-05-30	Telephone & Radio	\$1,400.00	\$800.00	(\$600.00)	-43%
100-0800-418-05-40	Advertising	\$250.00	\$800.00	\$550.00	220%
100-0800-418-05-50	Printing	\$500.00	\$500.00	\$0.00	0%
100-0800-418-05-60	Clothing Allowance	\$0.00	\$450.00	\$450.00	100%
100-0800-418-05-64	Technology	\$32,200.00	\$21,300.00	(\$10,900.00)	-34%
100-0800-418-05-66	Employee Training	\$5,000.00	\$5,000.00	\$0.00	0%
100-0800-418-05-80	Travel & Seminars	\$6,000.00	\$5,600.00	(\$400.00)	-7%
100-0800-418-06-15	Operating Supplies	\$1,500.00	\$1,500.00	\$0.00	0%
100-0800-418-06-26	Gasoline, Diesel Fuel, Oil	\$250.00	\$100.00	(\$150.00)	-60%
	Total Operating Expenditures	<u>\$86,550.00</u>	<u>\$68,550.00</u>	(\$18,000.00)	-21%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$527,945.00</u>	<u>\$415,650.00</u>	(\$112,295.00)	-21%

Information Technology

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0500-415-01-10	Full-Time Employees	\$314,266.00	\$338,000.00	\$23,734.00	8%
100-0500-415-01-30	Overtime	\$100.00	\$100.00	\$0.00	0%
100-0500-415-02-10	Group Insurance	\$62,629.00	\$84,000.00	\$21,371.00	34%
100-0500-415-02-20	FICA/Medicare	\$22,390.00	\$25,800.00	\$3,410.00	15%
100-0500-415-02-40	Employer's Plan-DC Plan	\$27,104.00	\$31,200.00	\$4,096.00	15%
100-0500-415-02-50	Unemployment	\$881.00	\$1,000.00	\$119.00	14%
100-0500-415-02-60	Workers' Compensation	\$384.00	\$400.00	\$16.00	4%
100-0500-415-02-90	Other Employee Benefits	\$2,136.00	\$2,200.00	\$64.00	3%
	Total Wage & Benefit Cost	<u>\$429,890.00</u>	<u>\$482,700.00</u>	\$52,810.00	12%
100-0500-415-04-42	Property Services / Equip Maint	\$0.00	\$300.00	\$300.00	100%
100-0500-415-05-20	Insurance	\$2,200.00	\$2,200.00	\$0.00	0%
100-0500-415-05-30	Telephone & Radio	\$3,075.00	\$3,100.00	\$25.00	1%
100-0500-415-05-50	Other Services/Printing	\$47,000.00	\$47,000.00	\$0.00	0%
100-0500-415-05-60	Clothing Allowance	\$0.00	\$600.00	\$600.00	100%
100-0500-415-05-64	Technology	\$356,200.00	\$399,200.00	\$43,000.00	12%
100-0500-415-05-65	Network Line Charges	\$76,325.00	\$91,400.00	\$15,075.00	20%
100-0500-415-05-80	Travel & Seminars	\$4,500.00	\$4,500.00	\$0.00	0%
100-0500-415-06-15	Operating Supplies	\$3,500.00	\$3,500.00	\$0.00	0%
100-0500-415-06-26	Gasonline, Diesel Fuel, Oil	\$750.00	\$800.00	\$50.00	7%
100-0500-415-09-50	Supplies	\$3,500.00	\$3,500.00	\$0.00	0%
	Total Operating Expenditures	<u>\$497,050.00</u>	<u>\$556,100.00</u>	\$59,050.00	12%
100-0500-415-07-40	Equipment	\$192,500.00	\$235,000.00	\$42,500.00	22%
	Total Capital Purchases	<u>\$192,500.00</u>	<u>\$235,000.00</u>	\$42,500.00	22%
	Total Budget	<u>\$1,119,440.00</u>	<u>\$1,273,800.00</u>	\$154,360.00	14%

Marketing

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1500-425-01-10	Full-Time	\$135,870.00	\$147,700.00	\$11,830.00	9%
100-1500-425-01-30	Overtime	\$2,500.00	\$0.00	(\$2,500.00)	-100%
100-1500-425-02-10	Group Insurance	\$28,172.00	\$36,800.00	\$8,628.00	31%
100-1500-425-02-20	FICA/Medicare	\$10,395.00	\$11,300.00	\$905.00	9%
100-1500-425-02-40	Employer's Share-DC Plan	\$12,581.00	\$9,800.00	(\$2,781.00)	-22%
100-1500-425-02-50	Unemployment	\$408.00	\$500.00	\$92.00	23%
100-1500-425-02-60	Workers Compensation	\$171.00	\$200.00	\$29.00	17%
100-1500-425-02-90	Other Employee Benefits	\$1,068.00	\$1,200.00	\$132.00	12%
	Total Wage & Benefit Cost	<u>\$191,165.00</u>	<u>\$207,500.00</u>	\$16,335.00	9%
100-1500-425-03-22	Contracted Labor	\$15,000.00	\$5,000.00	(\$10,000.00)	-67%
100-1500-425-03-90	Associations	\$0.00	\$500.00	\$500.00	100%
100-1500-425-05-20	Insurance	\$100.00	\$100.00	\$0.00	0%
100-1500-425-05-30	Telephone and Radio	\$1,700.00	\$1,500.00	(\$200.00)	-12%
100-1500-425-05-40	Marketing & Advertising	\$5,000.00	\$5,000.00	\$0.00	0%
100-1500-425-05-50	Printing Supplies	\$0.00	\$100.00	\$100.00	100%
100-1500-425-05-60	Clothing Allowance	\$0.00	\$300.00	\$300.00	100%
100-1500-425-05-64	Technology	\$1,000.00	\$300.00	(\$700.00)	-70%
100-1500-425-05-80	Travel & Seminar	\$1,500.00	\$1,500.00	\$0.00	0%
100-1500-425-06-15	Operating Supplies	\$4,000.00	\$2,000.00	(\$2,000.00)	-50%
100-1500-425-06-26	Gasonline	\$250.00	\$100.00	(\$150.00)	-60%
	Total Operating Expenditures	<u>\$28,550.00</u>	<u>\$16,400.00</u>	(\$12,150.00)	-43%
100-1500-425-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$219,715.00</u>	<u>\$223,900.00</u>	\$4,185.00	2%

Municipal Court

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0200-412-01-10	Full-Time Employees	\$193,061.00	\$244,300.00	\$51,239.00	27%
100-0200-412-01-20	Part-Time Employees	\$12,000.00	\$12,200.00	\$200.00	2%
100-0200-412-01-30	Overtime	\$2,000.00	\$200.00	(\$1,800.00)	-90%
100-0200-412-02-10	Group Insurance	\$29,979.00	\$77,000.00	\$47,021.00	157%
100-0200-412-02-20	FICA/Medicare	\$14,700.00	\$19,600.00	\$4,900.00	33%
100-0200-412-02-40	Employer's Share-DC Plan	\$13,503.00	\$15,200.00	\$1,697.00	13%
100-0200-412-02-50	Unemployment	\$439.00	\$600.00	\$161.00	37%
100-0200-412-02-60	Workers Compensation	\$196.00	\$300.00	\$104.00	53%
100-0200-412-02-90	Other Employee Benefits	\$1,602.00	\$2,100.00	\$498.00	31%
	Total Wage & Benefit Cost	<u>\$267,480.00</u>	<u>\$371,500.00</u>	\$104,020.00	39%
100-0200-412-03-20	Court Appointed Attorney	\$57,000.00	\$75,000.00	\$18,000.00	32%
100-0200-412-03-21	Attorney Fees	\$204,000.00	\$250,000.00	\$46,000.00	23%
100-0200-412-03-22	Contracted Labor	\$20,000.00	\$20,000.00	\$0.00	0%
100-0200-412-03-28	Prisoner Housing	\$100,000.00	\$110,000.00	\$10,000.00	10%
100-0200-412-03-90	Associations	\$200.00	\$200.00	\$0.00	0%
100-0200-412-05-20	Insurance	\$50.00	\$100.00	\$50.00	100%
100-0200-412-05-30	Telephone & Radio	\$0.00	\$300.00	\$300.00	100%
100-0200-412-05-50	Printing	\$3,000.00	\$3,000.00	\$0.00	0%
100-0200-412-05-60	Clothing Allowance	\$0.00	\$600.00	\$600.00	100%
100-0200-412-05-64	Technology	\$1,000.00	\$1,000.00	\$0.00	0%
100-0200-412-05-80	Travel & Seminars	\$500.00	\$1,000.00	\$500.00	100%
100-0200-412-06-15	Operating Supplies	\$12,000.00	\$12,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$397,750.00</u>	<u>\$473,200.00</u>	\$75,450.00	19%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$665,230.00</u>	<u>\$844,700.00</u>	\$179,470.00	27%

Museum Center

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-3000-450-01-10	Full-Time Employees	\$387,754.00	\$457,600.00	\$69,846.00	18%
100-3000-450-01-20	Part-Time Employees	\$51,765.00	\$55,000.00	\$3,235.00	6%
100-3000-450-01-30	Overtime	\$5,200.00	\$5,500.00	\$300.00	6%
100-3000-450-02-10	Group Insurance	\$47,109.00	\$100,800.00	\$53,691.00	114%
100-3000-450-02-20	FICA/Medicare	\$31,575.00	\$39,600.00	\$8,025.00	25%
100-3000-450-02-40	Employer Share-DC Plan	\$34,474.00	\$40,800.00	\$6,326.00	18%
100-3000-450-02-50	Unemployment	\$1,163.00	\$1,300.00	\$137.00	12%
100-3000-450-02-60	Workers Compensation	\$881.00	\$1,700.00	\$819.00	93%
100-3000-450-02-90	Other Employee Benefits	\$3,204.00	\$3,700.00	\$496.00	15%
	Total Wage & Benefit Cost	<u>\$563,125.00</u>	<u>\$706,000.00</u>	\$142,875.00	25%
100-3000-450-03-22	Contracted Labor	\$13,500.00	\$0.00	(\$13,500.00)	-100%
100-3000-450-03-90	Associations	\$850.00	\$400.00	(\$450.00)	-53%
100-3000-450-04-10	Electricity	\$22,000.00	\$24,000.00	\$2,000.00	9%
100-3000-450-04-24	Grounds Maintenance	\$1,000.00	\$1,000.00	\$0.00	0%
100-3000-450-04-30	Building Repairs	\$1,000.00	\$1,000.00	\$0.00	0%
100-3000-450-04-42	Equip/Vehicle Maintenance	\$2,500.00	\$2,500.00	\$0.00	0%
100-3000-450-05-20	Insurance	\$7,500.00	\$7,500.00	\$0.00	0%
100-3000-450-05-21	Insurance - Dinosaur/Artifacts	\$6,000.00	\$6,000.00	\$0.00	0%
100-3000-450-05-30	Telephone & Radio	\$1,300.00	\$1,300.00	\$0.00	0%
100-3000-450-05-40	Advertising	\$15,000.00	\$15,000.00	\$0.00	0%
100-3000-450-05-50	Printing Supplies	\$1,500.00	\$1,500.00	\$0.00	0%
100-3000-450-05-60	Clothing Allowance	\$0.00	\$1,200.00	\$1,200.00	100%
100-3000-450-05-64	Technology	\$3,000.00	\$3,000.00	\$0.00	0%
100-3000-450-05-80	Travel & Seminars	\$3,000.00	\$2,500.00	(\$500.00)	-17%
100-3000-450-05-81	Museum Education Supplies	\$3,000.00	\$2,000.00	(\$1,000.00)	-33%
100-3000-450-05-82	Special Events	\$650.00	\$700.00	\$50.00	8%
100-3000-450-06-13	Museum Field Work Supplies	\$24,000.00	\$24,000.00	\$0.00	0%
100-3000-450-06-15	Operating Supplies	\$15,000.00	\$15,500.00	\$500.00	3%
100-3000-450-06-16	Exhibit Equipment/Supplies	\$20,000.00	\$20,000.00	\$0.00	0%
100-3000-450-06-17	Collection Management	\$13,000.00	\$13,000.00	\$0.00	0%
100-3000-450-06-18	Museum / Historical Preservation	\$5,000.00	\$4,400.00	(\$600.00)	-12%
100-3000-450-06-26	Gasoline,Diesel Fuel,Oil	\$2,000.00	\$1,700.00	(\$300.00)	-15%
100-3000-450-09-05	Gift Shop Supplies	\$40,000.00	\$47,500.00	\$7,500.00	19%
100-3000-450-09-06	Museum Sales Tax Expense	\$6,000.00	\$6,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$206,800.00</u>	<u>\$201,700.00</u>	(\$5,100.00)	-2%
100-3000-450-07-20	Buildings and Structures	\$0.00	\$12,000.00	\$0.00	100%
100-3000-450-07-30	Museum - Imp. Other than Buildings	\$0.00	\$0.00	\$0.00	0%
100-3000-450-07-40	Equipment	\$11,000.00	\$0.00	\$0.00	-100%
	Total Capital Purchases	<u>\$11,000.00</u>	<u>\$12,000.00</u>	\$1,000.00	9%
	Total Budget	<u>\$780,925.00</u>	<u>\$919,700.00</u>	\$138,775.00	18%

Planning

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1300-463-01-10	Full-Time Employees	\$65,155.00	\$69,200.00	\$4,045.00	6%
100-1300-463-02-10	Group Insurance	\$0.00	\$10,900.00	\$10,900.00	100%
100-1300-463-02-20	FICA/Medicare	\$4,985.00	\$5,300.00	\$315.00	6%
100-1300-463-02-40	Employer's Share--DC Plan	\$6,033.00	\$6,400.00	\$367.00	6%
100-1300-463-02-50	Unemployment	\$196.00	\$200.00	\$4.00	2%
100-1300-463-02-60	Workers Compensation	\$106.00	\$100.00	(\$6.00)	-6%
100-1300-463-02-90	Other Employee Benefits	\$535.00	\$550.00	\$15.00	3%
	Total Wage & Benefit Cost	<u>\$77,010.00</u>	<u>\$92,650.00</u>	\$15,640.00	20%
100-1300-463-03-12	Board Meetings	\$10,800.00	\$10,800.00	\$0.00	0%
100-1300-463-03-22	Contracted Labor	\$66,000.00	\$69,000.00	\$3,000.00	5%
100-1300-463-03-90	Associations	\$1,000.00	\$300.00	(\$700.00)	-70%
100-1300-463-05-20	Insurance	\$50.00	\$100.00	\$50.00	100%
100-1300-463-05-30	Telephone & Radio	\$500.00	\$500.00	\$0.00	0%
100-1300-463-05-40	Advertising	\$750.00	\$0.00	(\$750.00)	-100%
100-1300-463-05-41	Publication Costs	\$0.00	\$800.00	\$800.00	100%
100-1300-463-05-50	Printing Supplies	\$100.00	\$100.00	\$0.00	0%
100-1300-463-05-60	Clothing Allowance	\$0.00	\$150.00	\$150.00	100%
100-1300-463-05-64	Technology	\$1,000.00	\$1,000.00	\$0.00	0%
100-1300-463-05-80	Travel & Seminars	\$500.00	\$1,200.00	\$700.00	140%
100-1300-463-06-15	Operating Supplies	\$2,000.00	\$2,000.00	\$0.00	0%
100-1300-463-06-26	Gasoline, Diesel Fuel,Oil	\$100.00	\$100.00	\$0.00	0%
	Total Operating Expenditures	<u>\$82,800.00</u>	<u>\$86,050.00</u>	\$3,250.00	4%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$159,810.00</u>	<u>\$178,700.00</u>	\$18,890.00	12%

Police

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1000-420-01-10	Full-Time Employees	\$5,327,485.00	\$5,756,400.00	\$428,915.00	8%
100-1000-420-01-20	Part-Time Employees	\$0.00	\$0.00	\$0.00	0%
100-1000-420-01-30	Overtime	\$300,000.00	\$350,000.00	\$50,000.00	17%
100-1000-420-02-10	Group Insurance	\$887,039.00	\$1,334,100.00	\$447,061.00	50%
100-1000-420-02-20	FICA/Medicare	\$396,085.00	\$467,100.00	\$71,015.00	18%
100-1000-420-02-40	Employer Share-DC Plan	\$486,864.00	\$531,200.00	\$44,336.00	9%
100-1000-420-02-50	Unemployment	\$15,777.00	\$17,400.00	\$1,623.00	10%
100-1000-420-02-60	Workers Compensation	\$54,639.00	\$57,700.00	\$3,061.00	6%
100-1000-420-02-90	Other Employee Benefits	\$36,846.00	\$38,100.00	\$1,254.00	3%
	Total Wage & Benefit Cost	<u>\$7,504,735.00</u>	<u>\$8,552,000.00</u>	\$1,047,265.00	14%
100-1000-420-03-22	Contracted Labor	\$9,500.00	\$41,000.00	\$31,500.00	332%
100-1000-420-03-90	Associations	\$7,000.00	\$9,500.00	\$2,500.00	36%
100-1000-420-04-42	Equip/Vehicle Maintenance	\$35,000.00	\$55,000.00	\$20,000.00	57%
100-1000-420-05-20	Insurance	\$47,000.00	\$52,000.00	\$5,000.00	11%
100-1000-420-05-30	Telephone & Radio	\$31,000.00	\$31,000.00	\$0.00	0%
100-1000-420-05-40	Advertising	\$10,000.00	\$5,000.00	(\$5,000.00)	-50%
100-1000-420-05-50	Printing Expense	\$0.00	\$300.00	\$300.00	100%
100-1000-420-05-60	Clothing Allowance	\$0.00	\$2,700.00	\$2,700.00	100%
100-1000-420-05-64	Technology	\$88,000.00	\$102,000.00	\$14,000.00	16%
100-1000-420-05-80	Travel & Seminars	\$65,000.00	\$65,000.00	\$0.00	0%
100-1000-420-06-15	Operating Supplies	\$135,000.00	\$147,000.00	\$12,000.00	9%
100-1000-420-06-16	SWTT	\$10,000.00	\$10,000.00	\$0.00	0%
100-1000-420-06-20	Vehicle Supplies	\$20,000.00	\$0.00	(\$20,000.00)	-100%
100-1000-420-06-26	Gasoline, Diesel Fuel,Oil	\$85,000.00	\$85,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$542,500.00</u>	<u>\$605,500.00</u>	\$63,000.00	12%
100-1000-420-07-20	Building & Structures	\$5,000.00	\$0.00	(\$5,000.00)	-100%
100-1000-420-07-30	Imp Other than Buildings	\$0.00	\$20,000.00	\$20,000.00	100%
100-1000-420-07-40	Equipment	\$235,625.00	\$277,100.00	\$41,475.00	18%
	Total Capital Purchases	<u>\$240,625.00</u>	<u>\$297,100.00</u>	\$56,475.00	23%
	Total Budget	<u>\$8,287,860.00</u>	<u>\$9,454,600.00</u>	\$1,166,740.00	14%

Public Works Administration

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0900-413-01-10	Full-Time Employees	\$363,023.00	\$395,700.00	\$32,677.00	9%
100-0900-413-01-30	Overtime-Public Works Administration	\$500.00	\$500.00	\$0.00	0%
100-0900-413-02-10	Group Insurance-Public Works	\$64,634.00	\$98,700.00	\$34,066.00	53%
100-0900-413-02-20	FICA/Medicare-Public Works	\$27,652.00	\$30,100.00	\$2,448.00	9%
100-0900-413-02-40	Employer Share-DC Plan	\$28,043.00	\$30,600.00	\$2,557.00	9%
100-0900-413-02-50	Unemployment-Public Works	\$1,089.00	\$1,100.00	\$11.00	1%
100-0900-413-02-60	Workers Compensation-Public Works	\$6,132.00	\$3,600.00	(\$2,532.00)	-41%
100-0900-413-02-90	Other Employee Benefits-Public Works	\$2,136.00	\$2,600.00	\$464.00	22%
	Total Wage & Benefit Cost	<u>\$493,209.00</u>	<u>\$562,900.00</u>	\$69,691.00	14%
100-0900-413-03-90	Associations	\$2,000.00	\$1,700.00	(\$300.00)	-15%
100-0900-413-05-30	Telephone and Radio	\$1,100.00	\$1,800.00	\$700.00	64%
100-0900-413-05-50	Printing	\$1,500.00	\$1,500.00	\$0.00	0%
100-0900-413-05-60	Clothing Allowance	\$0.00	\$900.00	\$900.00	100%
100-0900-413-05-64	Technology	\$40,000.00	\$37,500.00	(\$2,500.00)	-6%
100-0900-413-05-80	Travel and Seminars	\$3,000.00	\$6,600.00	\$3,600.00	120%
100-0900-413-06-15	Operating Supplies	\$6,500.00	\$7,000.00	\$500.00	8%
100-0900-413-06-16	Postage	\$1,000.00	\$800.00	(\$200.00)	-20%
100-0900-413-06-18	Programming and Community	\$5,000.00	\$5,000.00	\$0.00	0%
100-0900-413-06-26	Gasoline, Diesel Fuel, Oil	\$500.00	\$1,000.00	\$500.00	100%
	Total Operating Expenditures	<u>\$60,600.00</u>	<u>\$63,800.00</u>	\$3,200.00	5%
	Total Budget	<u>\$553,809.00</u>	<u>\$626,700.00</u>	\$72,891.00	13%

Risk Management

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1700-427-01-10	Full-Time Employees	\$0.00	\$94,500.00	\$94,500.00	100%
100-1700-427-01-30	Overtime	\$0.00	\$0.00	\$0.00	100%
100-1700-427-02-10	Group Insurance	\$0.00	\$28,000.00	\$28,000.00	100%
100-1700-427-02-20	FICA/Medicare	\$0.00	\$7,200.00	\$7,200.00	100%
100-1700-427-02-40	Employer Share-DC Plan	\$0.00	\$8,700.00	\$8,700.00	100%
100-1700-427-02-50	Unemployment	\$0.00	\$300.00	\$300.00	100%
100-1700-427-02-60	Workers Compensation	\$0.00	\$100.00	\$100.00	100%
100-1700-427-02-90	Other Employee Benefits	\$0.00	\$600.00	\$600.00	100%
	Total Wage & Benefit Cost	<u>\$0.00</u>	<u>\$139,400.00</u>	\$139,400.00	100%
100-1700-427-03-90	Associations	\$0.00	\$800.00	\$800.00	100%
100-1700-427-04-42	Equipment/Vehicle Maintenance	\$0.00	\$500.00	\$500.00	100%
100-1700-427-05-01	Safety Program	\$0.00	\$9,000.00	\$9,000.00	100%
100-1700-427-05-30	Telephone & Radio	\$0.00	\$1,100.00	\$1,100.00	100%
100-1700-427-05-60	Clothing Allowance	\$0.00	\$150.00	\$150.00	100%
100-1700-427-05-64	Technology	\$0.00	\$6,100.00	\$6,100.00	100%
100-1700-427-05-80	Travel & Seminars	\$0.00	\$6,000.00	\$6,000.00	100%
100-1700-427-06-15	Operating Supplies	\$0.00	\$800.00	\$800.00	100%
100-1700-427-06-26	Gasoline, Diesel Fuel, Oil	\$0.00	\$300.00	\$300.00	100%
	Total Operating Expenditures	<u>\$0.00</u>	<u>\$24,750.00</u>	\$24,750.00	100%
100-2100-431-07-40	Equipment	\$0.00	\$0.00	\$0.00	100%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	100%
	Total Budget	<u>\$0.00</u>	<u>\$164,150.00</u>	\$164,150.00	100%

Street

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-2100-431-01-10	Full-Time Employees	\$718,369.00	\$761,500.00	\$43,131.00	6%
100-2100-431-01-20	Part-Time Employees	\$46,000.00	\$46,900.00	\$900.00	2%
100-2100-431-01-30	Overtime	\$85,000.00	\$85,000.00	\$0.00	0%
100-2100-431-02-10	Group Insurance	\$146,081.00	\$167,500.00	\$21,419.00	15%
100-2100-431-02-20	FICA/Medicare	\$60,305.00	\$68,300.00	\$7,995.00	13%
100-2100-431-02-40	Employer Share-DC Plan	\$66,419.00	\$66,000.00	(\$419.00)	-1%
100-2100-431-02-50	Unemployment	\$2,155.00	\$2,300.00	\$145.00	7%
100-2100-431-02-60	Workers Compensation	\$15,169.00	\$14,900.00	(\$269.00)	-2%
100-2100-431-02-90	Other Employee Benefits	\$6,942.00	\$5,400.00	(\$1,542.00)	-22%
	Total Wage & Benefit Cost	<u>\$1,146,440.00</u>	<u>\$1,217,800.00</u>	\$71,360.00	6%
100-2100-431-03-22	Contracted Labor	\$140,000.00	\$140,000.00	\$0.00	0%
100-2100-431-03-30	Street/Electrical Services	\$150,000.00	\$150,000.00	\$0.00	0%
100-2100-431-04-10	Electricity	\$425,000.00	\$400,000.00	(\$25,000.00)	-6%
100-2100-431-04-14	Christmas Lighting	\$15,000.00	\$15,000.00	\$0.00	0%
100-2100-431-04-42	Equip/Vehicle Maintenance	\$60,000.00	\$75,000.00	\$15,000.00	25%
100-2100-431-05-20	Insurance	\$50,000.00	\$50,000.00	\$0.00	0%
100-2100-431-05-30	Telephone & Radio	\$3,000.00	\$2,000.00	(\$1,000.00)	-33%
100-2100-431-05-60	Clothing Allowance	\$4,200.00	\$3,800.00	(\$400.00)	-10%
100-2100-431-05-64	Technology	\$11,500.00	\$11,000.00	(\$500.00)	-4%
100-2100-431-05-80	Travel & Seminars	\$12,000.00	\$4,500.00	(\$7,500.00)	-63%
100-2100-431-06-15	Operating Supplies	\$110,000.00	\$125,000.00	\$15,000.00	14%
100-2100-431-06-19	Sand & Gravel	\$65,000.00	\$0.00	(\$65,000.00)	-100%
100-2100-431-06-20	Vehicle Supplies	\$10,000.00	\$5,000.00	(\$5,000.00)	-50%
100-2100-431-06-22	Salt/Deicer	\$180,000.00	\$250,000.00	\$70,000.00	39%
100-2100-431-06-26	Gasoline, Diesel Fuel,Oil	\$75,000.00	\$75,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$1,310,700.00</u>	<u>\$1,306,300.00</u>	(\$4,400.00)	0%
100-2100-431-07-40	Equipment	\$30,000.00	\$0.00	(\$30,000.00)	-100%
	Total Capital Purchases	<u>\$30,000.00</u>	<u>\$0.00</u>	(\$30,000.00)	-100%
	Total Budget	<u>\$2,487,140.00</u>	<u>\$2,524,100.00</u>	\$36,960.00	1%

Utility Billing

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-8000-419-01-10	Full-Time Employees	\$123,962.00	\$131,600.00	\$7,638.00	6%
100-8000-419-01-30	Overtime	\$200.00	\$200.00	\$0.00	0%
100-8000-419-02-10	Group Insurance	\$19,750.00	\$26,200.00	\$6,450.00	33%
100-8000-419-02-20	FICA/Medicare	\$9,353.00	\$9,900.00	\$547.00	6%
100-8000-419-02-40	Employer Share-DC Plan	\$8,614.00	\$9,100.00	\$486.00	6%
100-8000-419-02-50	Unemployment	\$372.00	\$400.00	\$28.00	8%
100-8000-419-02-60	Workers Compensation	\$131.00	\$200.00	\$69.00	53%
100-8000-419-02-90	Other Employee Benefits	\$1,068.00	\$1,200.00	\$132.00	12%
	Total Wage & Benefit Cost	<u>\$163,450.00</u>	<u>\$178,800.00</u>	\$15,350.00	9%
100-8000-419-03-22	Contracted Labor	\$125,000.00	\$150,000.00	\$25,000.00	20%
100-8000-419-05-20	Insurance	\$20.00	\$50.00	\$30.00	150%
100-8000-419-05-50	Printing Supplies	\$500.00	\$800.00	\$300.00	60%
100-8000-419-05-60	Clothing Allowance	\$0.00	\$300.00	\$300.00	100%
100-8000-419-05-64	Technology	\$750.00	\$800.00	\$50.00	7%
100-8000-419-05-80	Travel and Seminars	\$200.00	\$200.00	\$0.00	0%
100-8000-419-06-15	Operating Supplies	\$1,000.00	\$1,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$127,470.00</u>	<u>\$153,150.00</u>	(\$25,680.00)	-20%
	Total Budget	<u>\$290,920.00</u>	<u>\$331,950.00</u>	\$41,030.00	14%

Cemetery

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
Revenues					
215-0000-362-30-00	Sale of Grave Sites	\$40,000.00	\$45,000.00	\$5,000.00	13%
215-0000-362-31-00	Mausoleum Vaults	\$60,000.00	\$65,000.00	\$5,000.00	8%
215-0000-391-20-19	Transfer In From Oil Impact	\$0.00	\$0.00	\$0.00	0%
	Total Revenue and Cash	<u>\$100,000.00</u>	<u>\$110,000.00</u>	\$10,000.00	10%
Expenditures					
215-4800-489-01-10	Full-Time Employees	\$0.00	\$52,500.00	\$52,500.00	100%
215-4800-489-01-20	Part-Time Employees	\$0.00	\$33,000.00	\$33,000.00	100%
215-4800-489-01-30	Overtime	\$0.00	\$3,000.00	\$3,000.00	100%
215-4800-489-02-10	Group Insurance	\$0.00	\$11,100.00	\$11,100.00	100%
215-4800-489-02-20	FICA/Medicare	\$0.00	\$6,800.00	\$6,800.00	100%
215-4800-489-02-40	Employer's Share-Retirement	\$0.00	\$4,900.00	\$4,900.00	100%
215-4800-489-02-50	Unemployment	\$0.00	\$200.00	\$200.00	100%
215-4800-489-02-60	Workers' Compensation	\$0.00	\$900.00	\$900.00	100%
215-4800-489-02-90	Other Employee Benefits	\$0.00	\$550.00	\$550.00	100%
	Total Wage & Benefit Cost	<u>\$0.00</u>	<u>\$112,950.00</u>	\$112,950.00	100%
215-4800-489-05-60	Clothing Allowance	\$0.00	\$300.00	\$300.00	100%
215-4800-489-06-15	Operating Supplies	\$10,500.00	\$75,000.00	\$64,500.00	614%
	Total Operating Expenditures	<u>\$10,500.00</u>	<u>\$75,300.00</u>	\$64,800.00	617%
215-4800-489-07-30	Imp- Other Than Buildings	\$60,000.00	\$0.00	(\$60,000.00)	-100%
215-4800-489-07-40	Equipment	\$20,000.00	\$0.00	(\$20,000.00)	-100%
	Total Capital Purchases	<u>\$80,000.00</u>	<u>\$0.00</u>	(\$80,000.00)	-100%
	Total Budget	<u>\$90,500.00</u>	<u>\$188,250.00</u>	\$97,750.00	108%
	Revenue Over (Under) Expenditures	<u>\$9,500.00</u>	<u>(\$78,250.00)</u>	(\$87,750.00)	

Emergency Medical Services (EMS)

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
Revenues					
246-0000-391-20-42	ARPA Transfer In	\$0.00	\$588,780.00	\$588,780.00	100%
246-0000-391-10-00	City Transfer In	\$500,000.00	\$500,000.00	\$0.00	0%
246-0000-337-12-00	Stark County	\$600,000.00	\$1,000,000.00	\$400,000.00	67%
246-0000-337--	Dunn County	\$0.00	\$0.00	\$0.00	0%
246-0000-334-00-00	State Grants	\$0.00	\$0.00	\$0.00	0%
246-0000-331-00-00	Federal Grants	\$0.00	\$0.00	\$0.00	0%
246-0000-347-60-01	Classroom Registration	\$0.00	\$4,000.00	\$4,000.00	100%
246-0000-369-10-01	Donations	\$0.00	\$0.00	\$0.00	0%
246-0000-381-10-00	Operating Revenue	\$0.00	\$630,000.00	\$630,000.00	100%
246-0000-369-00-00	Misc	\$0.00	\$0.00	\$0.00	0%
	Total Revenue and Cash	<u>\$1,100,000.00</u>	<u>\$2,722,780.00</u>	\$1,622,780.00	148%
246-7200-521-01-10	Full-Time Employees	\$821,700.00	\$1,273,350.00	\$451,650.00	55%
246-7200-521-01-20	Part-Time Employees	\$0.00	\$0.00	\$0.00	0%
246-7200-521-01-30	Overtime	\$200,000.00	\$200,000.00	\$0.00	0%
246-7200-521-02-10	Group Insurance	\$300,000.00	\$256,600.00	(\$43,400.00)	-14%
246-7200-521-02-20	FICA/Medicare	\$150,000.00	\$97,400.00	(\$52,600.00)	-35%
246-7200-521-02-40	Employer's Share-DC Plan	\$180,000.00	\$126,300.00	(\$53,700.00)	-30%
246-7200-521-02-50	Unemployment	\$5,300.00	\$3,800.00	(\$1,500.00)	-28%
246-7200-521-02-60	Workers Compensation	\$30,000.00	\$23,600.00	(\$6,400.00)	-21%
246-7200-521-02-90	Other Employee Benefits	\$13,000.00	\$9,550.00	(\$3,450.00)	-27%
	Total Wage & Benefit Cost	<u>\$1,700,000.00</u>	<u>\$1,990,600.00</u>	\$290,600.00	17%
246-7200-521-03-22	Contracted Labor	\$10,000.00	\$20,000.00	\$10,000.00	100%
246-7200-521-03-90	Associations	\$10,000.00	\$7,000.00	(\$3,000.00)	-30%
246-7200-521-04-42	Equipment Maintenance	\$70,000.00	\$70,000.00	\$0.00	0%
246-7200-521-04-45	Apparatus Maintenance	\$50,000.00	\$50,000.00	\$0.00	0%
246-7200-521-05-01	Public Education	\$0.00	\$3,000.00	\$3,000.00	100%
246-7200-521-05-20	Insurance	\$10,000.00	\$10,000.00	\$0.00	0%
246-7200-521-05-30	Telephone & Radio	\$10,000.00	\$10,000.00	\$0.00	0%
246-7200-521-05-40	Advertising	\$1,000.00	\$1,000.00	\$0.00	0%
246-7200-521-05-50	Printing	\$1,000.00	\$1,000.00	\$0.00	0%
246-7200-521-05-64	Other Services/ Technology	\$10,000.00	\$15,000.00	\$5,000.00	50%
246-7200-521-05-80	Travel & Seminars	\$100,000.00	\$50,000.00	(\$50,000.00)	-50%
246-7200-521-05-91	Medical	\$20,000.00	\$15,000.00	(\$5,000.00)	-25%
246-7200-521-06-15	Operating Supplies	\$100,000.00	\$100,000.00	\$0.00	0%
246-7200-521-06-20	Vehicle Supplies	\$0.00	\$10,000.00	\$10,000.00	100%
246-7200-521-06-25	Uniform Purchasing	\$80,000.00	\$30,000.00	(\$50,000.00)	-63%
246-7200-521-06-26	Gasoline, Diesel Fuel,Oil	\$60,000.00	\$60,000.00	\$0.00	0%
	DAAS PURCHASE	\$959,633.00	\$0.00	(\$959,633.00)	-100%
	Total Operating Expenditures	<u>\$1,491,633.00</u>	<u>\$452,000.00</u>	(\$1,039,633.00)	-70%
246-7200-521-07-20	Buildings & Structures	\$0.00	\$0.00	\$0.00	0%
246-7200-521-07-30	Imp. Other Than Buildings	\$0.00	\$0.00	\$0.00	0%
246-7200-521-07-40	Equipment	\$192,000.00	\$201,000.00	\$9,000.00	5%
	Total Capital Purchases	<u>\$192,000.00</u>	<u>\$201,000.00</u>	\$9,000.00	5%
	Total Budget	<u>\$3,383,633.00</u>	<u>\$2,643,600.00</u>	(\$740,033.00)	-22%
	Revenue Over (Under) Expenditures	<u>(\$2,283,633.00)</u>	<u>\$79,180.00</u>	\$2,362,813.00	-103%

Internal Service (Fleet)

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
Revenues					
612-0000-368-14-00	Gasoline	\$150,000.00	\$0.00	(\$150,000.00)	-100%
612-0000-368-15-00	Diesel	\$200,000.00	\$0.00	(\$200,000.00)	-100%
612-0000-391-60-01	Transfer In From Water	\$19,200.00	\$11,300.00	(\$7,900.00)	-41%
612-0000-391-60-02	Transfer In From Wastewater	\$32,000.00	\$35,900.00	\$3,900.00	12%
612-0000-391-60-03	Transfer In From Refuse	\$332,800.00	\$300,000.00	(\$32,800.00)	-10%
612-0000-391-60-04	Transfer In From Storm Water	\$12,800.00	\$5,800.00	(\$7,000.00)	-55%
612-0000-391-13-00	Transfer In From General Fund	\$169,200.00	\$272,100.00	\$102,900.00	61%
	Total Revenue and Cash	\$916,000.00	\$625,100.00	(\$290,900.00)	-32%
Expenditures					
612-0000-519-01-10	Salaries / Full-Time Employees	\$298,363.00	\$319,800.00	\$21,437.00	7%
612-0000-519-01-30	Inter Service-Salaries-Overtime	\$5,000.00	\$5,000.00	\$0.00	0%
612-0000-519-02-10	Benefits / Group Insurance	\$37,253.00	\$76,100.00	\$38,847.00	51%
612-0000-519-02-20	Benefits / FICA/Medicare	\$23,790.00	\$24,400.00	\$610.00	3%
612-0000-519-02-40	Benefits / Employer's Share-DC Plan	\$28,797.00	\$29,500.00	\$703.00	2%
612-0000-519-02-50	Benefits / Unemployment	\$936.00	\$950.00	\$14.00	1%
612-0000-519-02-60	Benefits / Workers Compensation	\$3,949.00	\$4,000.00	\$51.00	1%
612-0000-519-02-90	Benefits / Other Employee Benefits	\$2,670.00	\$2,700.00	\$30.00	1%
	Total Wage & Benefit Cost	\$400,758.00	\$462,450.00	\$61,692.00	13%
612-0000-519-03-22	Professional Services / Contracted Labor	\$0.00	\$4,500.00	\$4,500.00	100%
612-0000-519-04-42	Property Services / Equipment Maintenance	\$30,000.00	\$30,000.00	\$0.00	0%
612-0000-519-05-20	Other Services / Insurance	\$9,000.00	\$9,000.00	\$0.00	0%
612-0000-519-05-30	Other Services / Telephone and Radio	\$0.00	\$500.00	\$500.00	100%
612-0000-519-05-50	Other Services / Printing Supplies	\$500.00	\$500.00	\$0.00	0%
612-0000-519-05-60	Uniform Cleaning	\$4,200.00	\$1,500.00	(\$2,700.00)	-64%
612-0000-519-05-64	Other Services / Technology	\$8,500.00	\$2,800.00	(\$5,700.00)	-67%
612-0000-519-05-80	Travel & Seminars	\$2,000.00	\$2,500.00	\$500.00	25%
612-0000-519-06-15	General Supplies / Operating Supplies	\$75,000.00	\$50,000.00	(\$25,000.00)	-33%
612-0000-519-06-20	General Supplies / Vehicle Supplies	\$1,000.00	\$0.00	(\$1,000.00)	-100%
612-0000-519-06-23	General Supplies / Diesel Fuel	\$225,000.00	\$400.00	(\$224,600.00)	-100%
612-0000-519-06-26	General Supplies / Gasoline	\$160,000.00	\$900.00	(\$159,100.00)	-99%
	Total Operating Expenditures	\$515,200.00	\$102,600.00	(\$412,600.00)	-80%
612-0000-519-07-40	Equipment	\$0.00	\$60,000.00	\$60,000.00	100%
	Total Capital Purchases	\$0.00	\$60,000.00	\$60,000.00	100%
612-0000-491-80-11	City Employee Pension	\$0.00	\$0.00	\$0.00	0%
612-0000-491-80-14	OPEB - Health Insurance	\$0.00	\$0.00	\$0.00	0%
	Total Transfers Out	\$0.00	\$0.00	\$0.00	0%
	Total Budget	\$915,958.00	\$625,050.00	(\$290,908.00)	-32%
	Revenue Over (Under) Expenditures	\$42.00	\$50.00	\$8.00	

Legacy Square

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
Revenues					
214-0000-369-00-00	Misc Revenue	\$4,000.00	\$5,000.00	\$1,000.00	25%
214-0000-369-00-01	Donations	\$0.00	\$0.00	\$0.00	0%
214-0000-369-00-02	Wrist Band Sales	\$4,000.00	\$5,500.00	\$1,500.00	38%
214-0000-369-00-03	Vendor Registration Dues	\$5,000.00	\$8,000.00	\$3,000.00	60%
214-0000-369-00-04	Merchandise Sales	\$500.00	\$100.00	(\$400.00)	-80%
214-0000-391-20-10	Transfer In From Sales Tax	\$450,000.00	\$230,000.00	(\$220,000.00)	-49%
214-0000-391-20-22	Transfer In From Hospitality Tax	\$0.00	\$250,000.00	\$250,000.00	100%
	Total Revenue and Cash	<u>\$463,500.00</u>	<u>\$498,600.00</u>	\$35,100.00	8%
Expenditures					
214-5800-489-01-10	Full-time Employees	\$48,945.00	\$0.00	(\$48,945.00)	-100%
214-5800-489-01-20	Part-time Employees	\$20,000.00	\$20,400.00	\$400.00	2%
214-5800-489-01-30	Overtime	\$7,500.00	\$7,500.00	\$0.00	0%
214-5800-489-02-10	Group Insurance	\$8,256.00	\$0.00	(\$8,256.00)	-100%
214-5800-489-02-20	FICA/Medicare	\$5,430.00	\$2,100.00	(\$3,330.00)	-61%
214-5800-489-02-40	Employer's Share-Retirement	\$4,532.00	\$0.00	(\$4,532.00)	-100%
214-5800-489-02-50	Unemployment	\$147.00	\$50.00	(\$97.00)	-66%
214-5800-489-02-60	Workers' Compensation	\$845.00	\$100.00	(\$745.00)	-88%
214-5800-489-02-90	Other Employee Benefits	\$535.00	\$0.00	(\$535.00)	-100%
	Total Wage & Benefit Cost	<u>\$96,190.00</u>	<u>\$30,150.00</u>	(\$66,040.00)	-69%
214-5800-489-03-22	Contracted Labor	\$10,000.00	\$6,500.00	(\$3,500.00)	-35%
214-5800-489-03-23	Event Programming	\$300,000.00	\$375,000.00	\$75,000.00	25%
214-5800-489-05-20	Legacy Square-General- Insurance	\$10,000.00	\$25,000.00	\$15,000.00	150%
214-5800-489-05-30	Telephone and Radio	\$1,000.00	\$250.00	(\$750.00)	-75%
214-5800-489-05-40	Marketing & Advertising	\$50,250.00	\$50,300.00	\$50.00	0%
214-5800-489-05-64	Technology	\$1,000.00	\$1,000.00	\$0.00	0%
214-5800-489-05-80	Travel & Seminars	\$250.00	\$0.00	(\$250.00)	-100%
214-5800-489-06-15	Operating Supplies	\$5,000.00	\$5,000.00	\$0.00	0%
214-5800-489-06-26	Gasoline, Diesel Fuel, Oil	\$200.00	\$100.00	(\$100.00)	-50%
214-5800-489-09-06	Legacy Square Sales Tax Expense	\$500.00	\$600.00	\$100.00	20%
	Total Operating Expenditures	<u>\$378,200.00</u>	<u>\$463,750.00</u>	\$85,550.00	23%
214-5800-489-07-30	Imp. Other Than Buildings	\$0.00	\$0.00	\$0.00	0%
214-5800-489-07-40	Equipment	\$0.00	\$3,000.00	\$3,000.00	100%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$3,000.00</u>	\$3,000.00	100%
	Total Budget	<u>\$474,390.00</u>	<u>\$496,900.00</u>	\$22,510.00	5%
	Revenue Over (Under) Expenditures	<u>(\$10,890.00)</u>	<u>\$1,700.00</u>	\$12,590.00	

Library

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
Revenues					
254-0000-311-00-00	Property Tax City Levy	\$500,000.00	\$600,000.00	\$100,000.00	20%
254-0000-311-10-00	Property Tax / Delinquent	\$5,000.00	\$2,500.00	(\$2,500.00)	-50%
254-0000-311-20-00	Property Tax / PILOT	\$1,500.00	\$0.00	(\$1,500.00)	-100%
254-0000-334-00-00	State Government Grants	\$0.00	\$0.00	\$0.00	0%
254-0000-335-10-02	Homestead Credit	\$7,500.00	\$13,000.00	\$5,500.00	73%
254-0000-335-10-03	Mobile Homes & Other	\$3,050.00	\$3,000.00	(\$50.00)	-2%
254-0000-335-30-00	State Aid Distribution	\$50,000.00	\$70,000.00	\$20,000.00	40%
254-0000-335-85-00	State Aid to Libraries	\$19,700.00	\$19,700.00	\$0.00	0%
254-0000-338-31-00	Stark County Tax Levy	\$325,000.00	\$330,000.00	\$5,000.00	2%
254-0000-347-60-01	Rural Registration	\$1,400.00	\$1,250.00	(\$150.00)	-11%
254-0000-347-60-02	Billings Co. School Distr	\$43,000.00	\$50,400.00	\$7,400.00	17%
254-0000-347-60-04	Billings County	\$61,000.00	\$67,600.00	\$6,600.00	11%
254-0000-347-60-05	Slope County	\$37,500.00	\$42,000.00	\$4,500.00	12%
254-0000-351-20-00	Library Fines	\$2,700.00	\$2,500.00	(\$200.00)	-7%
254-0000-369-00-00	Misc Revenue	\$4,000.00	\$2,500.00	(\$1,500.00)	-38%
254-0000-369-10-01	Donations	\$20,000.00	\$10,000.00	(\$10,000.00)	-50%
254-0000-369-10-02	Copy Machine Revenue	\$10,000.00	\$9,000.00	(\$1,000.00)	-10%
254-0000-391-70-07	Transfer In From Interest Revenue	\$285,000.00	\$0.00	(\$285,000.00)	-100%
254-0000-391-20-11	Transfer In From 1/2% Sales Tax	\$0.00	\$250,000.00	\$250,000.00	100%
	Total Revenue and Cash	\$1,376,350.00	\$1,473,450.00	\$97,100.00	7%
254-7000-455-01-10	Full-Time Employees	\$619,584.00	\$706,600.00	\$87,016.00	14%
254-7000-455-01-20	Part-Time Employees	\$100,000.00	\$102,000.00	\$2,000.00	2%
254-7000-455-01-30	Overtime	\$1,000.00	\$1,000.00	\$0.00	0%
254-7000-455-02-10	Group Insurance	\$111,193.00	\$148,500.00	\$37,307.00	34%
254-7000-455-02-20	FICA/Medicare	\$51,160.00	\$61,900.00	\$10,740.00	21%
254-7000-455-02-40	Employer's Share-DC Plan	\$57,025.00	\$65,200.00	\$8,175.00	14%
254-7000-455-02-50	Unemployment	\$1,853.00	\$2,000.00	\$147.00	8%
254-7000-455-02-60	Workers Compensation	\$2,256.00	\$3,100.00	\$844.00	37%
254-7000-455-02-90	Other Employee Benefits	\$5,874.00	\$6,300.00	\$426.00	7%
	Total Wage & Benefit Cost	\$949,945.00	\$1,096,600.00	\$146,655.00	15%
254-7000-455-03-11	Committee & Board Meetings	\$0.00	\$9,100.00	\$9,100.00	100%
254-7000-455-03-22	Contracted Labor	\$5,500.00	\$5,500.00	\$0.00	0%
254-7000-455-03-90	Associations	\$1,200.00	\$1,000.00	(\$200.00)	-17%
254-7000-455-04-10	Electricity	\$36,000.00	\$34,000.00	(\$2,000.00)	-6%
254-7000-455-04-23	Custodial - Grounds Mtc.	\$8,000.00	\$7,000.00	(\$1,000.00)	-13%
254-7000-455-04-30	Building Repairs	\$10,000.00	\$10,000.00	\$0.00	0%
254-7000-455-04-42	Equip/Vehicle Maintenance	\$15,500.00	\$11,500.00	(\$4,000.00)	-26%
254-7000-455-04-43	Library/Equip Rental/Lease	\$3,500.00	\$3,500.00	\$0.00	0%
254-7000-455-05-20	Insurance	\$17,000.00	\$17,000.00	\$0.00	0%
254-7000-455-05-30	Telephone & Radio	\$5,000.00	\$5,500.00	\$500.00	10%
254-7000-455-05-40	Advertising	\$6,500.00	\$6,500.00	\$0.00	0%
254-7000-455-05-50	Printing	\$8,000.00	\$8,000.00	\$0.00	0%
254-7000-455-05-60	Clothing Allowance	\$0.00	\$1,950.00	\$1,950.00	100%
254-7000-455-05-64	Technology	\$2,000.00	\$2,000.00	\$0.00	0%
254-7000-455-05-80	Travel & Seminars	\$5,000.00	\$5,000.00	\$0.00	0%
254-7000-455-06-15	Operating Supplies	\$40,000.00	\$40,000.00	\$0.00	0%
254-7000-455-06-16	Postage	\$16,000.00	\$18,000.00	\$2,000.00	13%
254-7000-455-06-18	Programming	\$12,000.00	\$12,000.00	\$0.00	0%
254-7000-455-06-20	Vehicle Supplies	\$0.00	\$0.00	\$0.00	0%
254-7000-455-06-26	Gasoline	\$10,000.00	\$7,500.00	(\$2,500.00)	-25%
254-7000-455-06-40	Books	\$55,000.00	\$55,000.00	\$0.00	0%
254-7000-455-06-41	Periodicals	\$9,000.00	\$6,500.00	(\$2,500.00)	-28%
254-7000-455-06-42	Audio Visual Aids	\$14,000.00	\$14,000.00	\$0.00	0%
254-7000-455-06-46	Billings Co- Books/Videos	\$16,000.00	\$20,000.00	\$4,000.00	25%
254-7000-455-06-48	Slope Co- Books/Videos	\$10,000.00	\$10,000.00	\$0.00	0%
254-7000-455-06-64	Digital Media	\$63,000.00	\$63,000.00	\$0.00	0%
	Total Operating Expenditures	\$368,200.00	\$373,550.00	\$5,350.00	1%
254-7000-455-07-20	Buildings & Structures	\$60,000.00	\$0.00	(\$60,000.00)	-100%
254-7000-455-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	\$60,000.00	\$0.00	(\$60,000.00)	-100%
	Total Budget	\$1,378,145.00	\$1,470,150.00	\$92,005.00	7%
	Total Revenue Over (Under) Expenditures	(\$1,795.00)	\$3,300.00	\$5,095.00	

Solid Waste

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
Revenues					
603-0000-381-10-01	Utility Billing	\$1,750,000.00	\$2,000,000.00	\$250,000.00	14%
603-0000-381-10-02	Commercial Landfill	\$912,000.00	\$950,000.00	\$38,000.00	4%
603-0000-381-10-03	Gate Receipts	\$650,000.00	\$700,000.00	\$50,000.00	8%
603-0000-381-10-04	UB Commercial Service	\$1,750,000.00	\$2,050,000.00	\$300,000.00	17%
603-0000-381-10-08	Commercial Container Rent	\$200,000.00	\$225,000.00	\$25,000.00	13%
603-0000-382-40-06	Misc Revenue	\$175,000.00	\$185,000.00	\$10,000.00	6%
603-0000-382-40-08	Recycle Income	\$70,000.00	\$75,000.00	\$5,000.00	7%
	Total Revenue	<u>\$5,507,000.00</u>	<u>\$6,185,000.00</u>	\$678,000.00	12%
	Use of Cash on Hand	\$0.00	\$51,000.00	\$51,000.00	0%
	Total Revenue and Cash	<u>\$5,507,000.00</u>	<u>\$6,236,000.00</u>	\$729,000.00	13%
	Total Budget	<u>\$5,329,631.00</u>	<u>\$6,235,593.00</u>	\$905,962.00	17%
	Total Revenue Over (Under) Expenditures	<u>\$177,369.00</u>	<u>\$407.00</u>	(\$176,962.00)	-100%

Solid Waste-Collections

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
603-8800-603-01-10	Full-Time Employees	\$919,166.00	\$576,000.00	(\$343,166.00)	-37%
603-8800-603-01-20	Part-Time Employees	\$25,000.00	\$0.00	(\$25,000.00)	-100%
603-8800-603-01-30	Overtime	\$25,000.00	\$17,500.00	(\$7,500.00)	-30%
603-8800-603-02-10	Group Insurance	\$169,971.00	\$118,600.00	(\$51,371.00)	-30%
603-8800-603-02-20	FICA/Medicare	\$70,090.00	\$43,900.00	(\$26,190.00)	-37%
603-8800-603-02-40	Employer's Share-DC Plan	\$77,180.00	\$42,000.00	(\$35,180.00)	-46%
603-8800-603-02-50	Unemployment	\$2,758.00	\$1,700.00	(\$1,058.00)	-38%
603-8800-603-02-60	Workers Compensation	\$38,111.00	\$22,800.00	(\$15,311.00)	-40%
603-8800-603-02-90	Other Employee Benefits	\$8,544.00	\$4,800.00	(\$3,744.00)	-44%
	Total Wage & Benefit Cost	\$1,335,820.00	\$827,300.00	(\$508,520.00)	-38%
603-8800-603-03-15	Solid Waste Fund-Administration Fees	\$720,461.00	\$927,750.00	\$207,289.00	29%
603-8800-603-03-22	Professional Services / Contracted Labor	\$12,500.00	\$16,000.00	\$3,500.00	28%
603-8800-603-03-36	Professional Services / Compost Project	\$0.00	\$0.00	\$0.00	0%
603-8800-603-03-90	Professional Services / Associations	\$1,000.00	\$600.00	(\$400.00)	-40%
603-8800-603-04-42	Property Services / Equipment Maintenance	\$100,000.00	\$140,000.00	\$40,000.00	40%
603-8800-603-05-20	Other Services / Insurance	\$75,000.00	\$75,000.00	\$0.00	0%
603-8800-603-05-30	Other Services / Telephone & Radio	\$1,000.00	\$500.00	(\$500.00)	-50%
603-8800-603-05-40	Advertising	\$17,500.00	\$300.00	(\$17,200.00)	-98%
603-8800-603-05-50	Other Services / Printing	\$2,500.00	\$1,500.00	(\$1,000.00)	-40%
603-8800-603-05-60	Other Services / Uniform Cleaning	\$4,000.00	\$3,000.00	(\$1,000.00)	-25%
603-8800-603-05-64	Other Services / Technology	\$25,000.00	\$25,500.00	\$500.00	2%
603-8800-603-05-80	Other Services / Travel & Seminars	\$5,000.00	\$3,000.00	(\$2,000.00)	-40%
603-8800-603-06-15	General Supplies / Operating Supplies	\$30,000.00	\$30,000.00	\$0.00	0%
603-8800-603-06-20	General Supplies / Vehicle Supplies	\$30,000.00	\$0.00	(\$30,000.00)	-100%
603-8800-603-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$100,000.00	\$78,000.00	(\$22,000.00)	-22%
	Total Operating Expenditures	\$1,123,961.00	\$1,301,150.00	\$177,189.00	16%
603-8800-603-07-38	Refuse Containers	\$60,000.00	\$60,000.00	\$0.00	0%
603-8800-603-07-40	Equipment	\$50,000.00	\$60,000.00	\$10,000.00	20%
	Total Capital Purchases	\$110,000.00	\$120,000.00	\$10,000.00	9%
603-0000-491-60-12	Transfer Out - Internal Service Fund	\$332,800.00	\$300,000.00	(\$32,800.00)	-11%
603-0000-491-80-11	Transfer Out - City Employee Retirement	\$99,457.00	\$104,043.00	\$4,586.00	4%
603-0000-491-80-14	Transfer Out - OPEB - Health Insurance	\$0.00	\$0.00	\$0.00	0%
	Total Transfers Out	\$432,257.00	\$404,043.00	(\$28,214.00)	-7%
603-0000-226-63-88	Debt Service Principal - Collections	\$498,500.00	\$560,000.00	\$61,500.00	11%
603-8800-603-20-00	Debt Service Interest - Collections	\$84,500.00	\$81,100.00	(\$3,400.00)	-4%
	Total Non-departmental Expenditures	\$583,000.00	\$641,100.00	\$58,100.00	10%
	Total Budget	\$3,585,038.00	\$3,293,593.00	(\$291,445.00)	-8%

Solid Waste-Disposal

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
603-8900-603-01-10	Full-Time Employees	\$530,764.00	\$725,600.00	\$194,836.00	37%
603-8900-603-01-20	Part-Time Employees	\$36,000.00	\$66,000.00	\$30,000.00	83%
603-8900-603-01-30	Overtime	\$35,000.00	\$50,000.00	\$15,000.00	43%
603-8900-603-02-10	Group Insurance	\$102,842.00	\$216,300.00	\$113,458.00	110%
603-8900-603-02-20	FICA/Medicare	\$42,725.00	\$64,300.00	\$21,575.00	50%
603-8900-603-02-40	Employer's Share-DC Plan	\$43,806.00	\$63,400.00	\$19,594.00	45%
603-8900-603-02-50	Unemployment	\$1,592.00	\$2,200.00	\$608.00	38%
603-8900-603-02-60	Workers Compensation	\$20,269.00	\$27,900.00	\$7,631.00	38%
603-8900-603-02-90	Other Employee Benefits	\$4,272.00	\$5,800.00	\$1,528.00	36%
	Total Wage & Benefit Cost	\$817,270.00	\$1,221,500.00	\$404,230.00	49%
603-8900-603-03-22	Professional Services/Contracted Labor	\$135,000.00	\$8,000.00	(\$127,000.00)	-94%
603-8900-603-03-31	Professional Services / Engineering Services	\$45,000.00	\$170,000.00	\$125,000.00	278%
603-8900-603-03-90	Professional Services / Associations	\$1,000.00	\$300.00	(\$700.00)	-70%
603-8900-603-04-10	Property Services / Electricity	\$135,000.00	\$115,000.00	(\$20,000.00)	-15%
603-8900-603-04-11	Property Services / Water & Sewage	\$2,000.00	\$1,500.00	(\$500.00)	-25%
603-8900-603-04-24	Property Services / Grounds Maintenance	\$1,000.00	\$1,000.00	\$0.00	0%
603-8900-603-04-30	Property Services / Building Repairs	\$15,000.00	\$15,000.00	\$0.00	0%
603-8900-603-04-42	Property Services / Equipment Maintenance	\$100,000.00	\$170,000.00	\$70,000.00	70%
603-8900-603-04-43	Property Services / Equipment Rentals	\$0.00	\$1,000.00	\$1,000.00	100%
603-8900-603-05-20	Other Services / Insurance	\$30,000.00	\$30,000.00	\$0.00	0%
603-8900-603-05-30	Other Services / Telephone & Radio	\$2,000.00	\$500.00	(\$1,500.00)	-75%
603-8900-603-05-50	Other Services / Printing	\$500.00	\$1,000.00	\$500.00	100%
603-8900-603-05-60	Other Services / Uniform Cleaning	\$4,000.00	\$3,200.00	(\$800.00)	-20%
603-8900-603-05-64	Other Services / Computer Cost	\$8,000.00	\$3,000.00	(\$5,000.00)	-63%
603-8900-603-05-80	Other Services / Travel & Seminars	\$5,000.00	\$3,000.00	(\$2,000.00)	-40%
603-8900-603-06-15	General Supplies / Operating Supplies	\$95,000.00	\$100,000.00	\$5,000.00	5%
603-8900-603-06-16	Disposal Fees	\$10,000.00	\$0.00	(\$10,000.00)	-100%
603-8900-603-06-19	Sand & Gravel	\$65,000.00	\$0.00	(\$65,000.00)	-100%
603-8900-603-06-20	General Supplies / Vehicle Supplies	\$12,000.00	\$0.00	(\$12,000.00)	-100%
603-8900-603-06-21	General Supplies / Propane	\$4,500.00	\$4,500.00	\$0.00	0%
603-8900-603-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$100,000.00	\$100,000.00	\$0.00	0%
603-8900-603-09-24	Lab Supplies & Testing Expenses	\$0.00	\$25,000.00	\$25,000.00	100%
	Total Operating Expenditures	\$770,000.00	\$752,000.00	(\$18,000.00)	-2%
603-8900-603-07-30	Imp- Other Than Buildings	\$0.00	\$45,000.00	\$45,000.00	100%
603-8900-603-07-40	Equipment	\$0.00	\$107,200.00	\$107,200.00	100%
	Total Capital Purchases	\$0.00	\$152,200.00	\$152,200.00	100%
603-0000-226-63-89	Debt Service Principal - Disposals	\$321,500.00	\$272,100.00	(\$49,400.00)	-15%
603-8900-603-20-00	Debt Service Interest - Disposals	\$43,000.00	\$59,800.00	\$16,800.00	39%
603-8900-603-80-10	Landfill Permit Fees	\$2,000.00	\$1,000.00	(\$1,000.00)	-50%
603-8900-603-80-20	Closure & Post-Closure	\$217,500.00	\$0.00	(\$217,500.00)	100%
	Total Non-Departmental Expenses	\$584,000.00	\$332,900.00	(\$251,100.00)	-43%
	Total Budget	\$2,171,270.00	\$2,458,600.00	\$287,330.00	13%

Solid Waste-Recycling

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
603-8850-603-01-10	Full-Time Employees	\$0.00	\$184,000.00	\$184,000.00	100%
603-8850-603-01-20	Part-Time Employees	\$0.00	\$0.00	\$0.00	0%
603-8850-603-01-30	Overtime	\$0.00	\$0.00	\$0.00	0%
603-8850-603-02-10	Group Insurance	\$0.00	\$65,700.00	\$65,700.00	100%
603-8850-603-02-20	FICA/Medicare	\$0.00	\$14,000.00	\$14,000.00	100%
603-8850-603-02-40	Employer's Share-DC Plan	\$0.00	\$14,800.00	\$14,800.00	100%
603-8850-603-02-50	Unemployment	\$0.00	\$600.00	\$600.00	100%
603-8850-603-02-60	Workers Compensation	\$0.00	\$5,200.00	\$5,200.00	100%
603-8850-603-02-90	Other Employee Benefits	\$0.00	\$1,600.00	\$1,600.00	100%
	Total Wage & Benefit Cost	<u>\$0.00</u>	<u>\$285,900.00</u>	\$285,900.00	100%
603-8850-603-03-22	Professional Services/Contracted Labor	\$0.00	\$115,000.00	\$115,000.00	100%
603-8850-603-03-31	Professional Services / Engineering Services	\$0.00	\$0.00	\$0.00	0%
603-8850-603-03-90	Professional Services / Associations	\$0.00	\$300.00	\$300.00	100%
603-8850-603-04-10	Property Services / Electricity	\$0.00	\$0.00	\$0.00	0%
603-8850-603-04-11	Property Services / Water & Sewage	\$0.00	\$0.00	\$0.00	0%
603-8850-603-04-24	Property Services / Grounds Maintenance	\$0.00	\$0.00	\$0.00	0%
603-8850-603-04-30	Property Services / Building Repairs	\$0.00	\$0.00	\$0.00	0%
603-8850-603-04-42	Property Services / Equipment Maintenance	\$0.00	\$15,000.00	\$15,000.00	100%
603-8850-603-04-43	Property Services / Equipment Rentals	\$0.00	\$0.00	\$0.00	0%
603-8850-603-05-20	Other Services / Insurance	\$0.00	\$10,000.00	\$10,000.00	100%
603-8850-603-05-30	Other Services / Telephone & Radio	\$0.00	\$500.00	\$500.00	100%
603-8850-603-05-50	Other Services / Printing	\$0.00	\$1,000.00	\$1,000.00	100%
603-8850-603-05-60	Other Services / Clothing Allowance	\$0.00	\$900.00	\$900.00	100%
603-8850-603-05-64	Other Services / Technology	\$0.00	\$3,800.00	\$3,800.00	100%
603-8850-603-05-80	Other Services / Travel & Seminars	\$0.00	\$3,000.00	\$3,000.00	100%
603-8850-603-06-15	General Supplies / Operating Supplies	\$0.00	\$1,000.00	\$1,000.00	100%
603-8850-603-06-16	Disposal Fees	\$0.00	\$10,000.00	\$10,000.00	100%
603-8850-603-06-18	Programming & Outreach	\$0.00	\$15,000.00	\$15,000.00	100%
603-8850-603-06-21	General Supplies / Propane	\$0.00	\$0.00	\$0.00	0%
603-8850-603-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$0.00	\$22,000.00	\$22,000.00	100%
	Total Operating Expenditures	<u>\$0.00</u>	<u>\$197,500.00</u>	\$197,500.00	100%
603-8900-603-07-30	Imp- Other Than Buildings	\$0.00	\$0.00	\$0.00	0%
603-8900-603-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$0.00</u>	<u>\$483,400.00</u>	\$483,400.00	100%

Storm Water

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
Revenues					
604-0000-381-10-01	Utility Billing	\$320,000.00	\$325,000.00	\$5,000.00	2%
604-0000-382-40-06	Misc Revenue	\$15,000.00	\$15,000.00	\$0.00	0%
	Total Revenue and Cash	<u>\$335,000.00</u>	<u>\$340,000.00</u>	\$5,000.00	1%
604-8700-604-01-10	Full-Time Employees	\$0.00	\$88,400.00	\$88,400.00	100%
604-8700-604-01-20	Part-Time Employees	\$22,000.00	\$22,400.00	\$400.00	2%
604-8700-604-01-30	Overtime	\$0.00	\$0.00	\$0.00	0%
604-8700-604-02-10	Group Insurance	\$0.00	\$27,300.00	\$27,300.00	100%
604-8700-604-02-20	FICA/Medicare	\$1,565.00	\$8,400.00	\$6,835.00	437%
604-8700-604-02-40	Employer's Share-DC Plan	\$0.00	\$8,200.00	\$8,200.00	100%
604-8700-604-02-50	Unemployment	\$75.00	\$300.00	\$225.00	300%
604-8700-604-02-60	Workers Compensation	\$75.00	\$1,000.00	\$925.00	1233%
604-8700-604-02-90	Other Employee Benefits	\$0.00	\$600.00	\$600.00	100%
	Total Wage & Benefit Cost	<u>\$23,715.00</u>	<u>\$156,600.00</u>	\$132,885.00	560%
604-8700-604-03-15	Professional Services / Administration Fees	\$47,400.00	\$51,000.00	\$3,600.00	8%
604-8700-604-03-22	Professional Services / Contracted Labor	\$45,000.00	\$45,000.00	\$0.00	0%
604-8700-604-03-31	Professional Services / Engineering Fees	\$6,000.00	\$6,000.00	\$0.00	0%
604-8700-604-04-10	Property Services / Electricity	\$600.00	\$700.00	\$100.00	17%
604-8700-604-04-42	Property Services / Equip/Vehicle Maintenance	\$10,000.00	\$10,000.00	\$0.00	0%
604-8700-604-05-20	Other Services / Insurance	\$4,800.00	\$4,800.00	\$0.00	0%
604-8700-604-05-30	Other Services / Telephone & Radio	\$0.00	\$500.00	\$500.00	0%
604-8700-604-05-60	Clothing Allowance	\$0.00	\$150.00	\$150.00	0%
604-8700-604-05-64	Other Services / Technology	\$0.00	\$0.00	\$0.00	0%
604-8700-604-05-80	Other Services / Travel & Seminars	\$0.00	\$300.00	\$300.00	100%
604-8700-604-06-15	General Supplies / Operating Supplies	\$7,500.00	\$5,500.00	(\$2,000.00)	-27%
604-8700-604-06-18	Public Outreach & Marketing	\$0.00	\$2,000.00	\$2,000.00	100%
604-8700-604-06-20	General Supplies / Vehicle Supplies	\$1,000.00	\$0.00	(\$1,000.00)	-100%
604-8700-604-06-26	General Supplies / Gasoline, Diesel Fuel, Oil	\$1,000.00	\$1,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$123,300.00</u>	<u>\$126,950.00</u>	\$3,650.00	3%
604-8700-604-07-40	Equipment	\$67,500.00	\$50,000.00	(\$17,500.00)	-26%
	Total Capital Purchases	<u>\$67,500.00</u>	<u>\$50,000.00</u>	(\$17,500.00)	-26%
604-0000-491-660-12	Transfer Out / Internal Service Fund	\$12,800.00	\$5,800.00	(\$7,000.00)	-121%
	Total Transfers Out	<u>\$12,800.00</u>	<u>\$5,800.00</u>	(\$7,000.00)	-121%
	Total Budget	<u>\$227,315.00</u>	<u>\$339,350.00</u>	\$112,035.00	49%
	Revenue Over (Under) Expenditures	<u>\$198,900.00</u>	<u>\$50,650.00</u>	(\$148,250.00)	

Wastewater

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
Revenues					
602-0000-381-10-05	Consumption	\$1,950,000.00	\$0.00	(\$1,950,000.00)	-100%
602-0000-381-10-06	Meter Charges	\$1,700,000.00	\$1,700,000.00	\$0.00	0%
602-0000-381-10-07	Flat Rate - Wells	\$6,000.00	\$0.00	(\$6,000.00)	-100%
602-0000-382-20-00	Connection Fees	\$100,000.00	\$100,000.00	\$0.00	0%
602-0000-382-40-06	Other Misc Revenue	\$900,000.00	\$375,000.00	(\$525,000.00)	-58%
602-0000-382-40-05	Septage Receiving Station	\$65,000.00	\$70,000.00	\$5,000.00	8%
602-0000-382-40-07	Contracted Base Rate	\$0.00	\$578,000.00	\$578,000.00	100%
602-0000-391-20-19	Transfer In Oil Impact	\$5,500,000.00	\$5,700,000.00	\$200,000.00	4%
	Total Revenue	\$10,221,000.00	\$8,523,000.00	(\$1,698,000.00)	-17%
	Use of Cash on Hand	\$0.00	\$941,400.00	\$941,400.00	100%
	Total Revenue and Cash	\$10,221,000.00	\$9,464,400.00	(\$756,600.00)	-7%
602-8600-602-01-10	Full-Time Employees	\$386,143.00	\$470,300.00	\$84,157.00	22%
602-8600-602-01-20	Part-Time Employees	\$22,000.00	\$22,400.00	\$400.00	2%
602-8600-602-01-30	Overtime	\$25,000.00	\$30,000.00	\$5,000.00	20%
602-8600-602-02-10	Group Insurance	\$80,232.00	\$134,200.00	\$53,968.00	67%
602-8600-602-02-20	FICA/Medicare	\$30,755.00	\$40,000.00	\$9,245.00	30%
602-8600-602-02-40	Employer's Share-DC Plan	\$31,812.00	\$34,900.00	\$3,088.00	10%
602-8600-602-02-50	Unemployment	\$1,156.00	\$1,400.00	\$244.00	21%
602-8600-602-02-60	Workers Compensation	\$5,998.00	\$7,000.00	\$1,002.00	17%
602-8600-602-02-90	Other Employee Benefits	\$3,204.00	\$3,700.00	\$496.00	15%
	Total Wage & Benefit Cost	\$586,300.00	\$743,900.00	\$157,600.00	27%
602-8600-602-03-15	Wastewater Fund-Administration Fees	\$564,000.00	\$423,450.00	(\$140,550.00)	-25%
602-8600-602-03-22	Contracted Labor	\$61,000.00	\$63,500.00	\$2,500.00	4%
602-8600-602-03-30	Professional Services / Electrical Services	\$30,000.00	\$25,000.00	(\$5,000.00)	-17%
602-8600-602-03-31	Professional Services / Engineering Fees	\$15,000.00	\$15,000.00	\$0.00	0%
602-8600-602-03-90	Professional Services / Associations	\$500.00	\$1,000.00	\$500.00	100%
602-8600-602-04-10	Property Services / Electricity	\$325,000.00	\$300,000.00	(\$25,000.00)	-8%
602-8600-602-04-30	Property Services / Building Repairs	\$10,000.00	\$8,000.00	(\$2,000.00)	-20%
602-8600-602-04-42	Property Services / Equip/Vehicle Maintenance	\$115,000.00	\$85,000.00	(\$30,000.00)	-26%
602-8600-602-04-43	Property Services / Equipment Rentals/Lease	\$2,100.00	\$6,500.00	\$4,400.00	210%
602-8600-602-05-20	Other Services / Insurance	\$50,000.00	\$50,000.00	\$0.00	0%
602-8600-602-05-60	Clothing Allowance	\$1,800.00	\$2,400.00	\$600.00	33%
602-8600-602-05-64	Other Services / Computer Cost	\$16,000.00	\$16,000.00	\$0.00	0%
602-8600-602-05-80	Other Services / Travel & Seminars	\$5,000.00	\$4,800.00	(\$200.00)	-4%
602-8600-602-06-15	General Supplies / Operating Supplies	\$40,000.00	\$50,000.00	\$10,000.00	25%
602-8600-602-06-20	General Supplies / Vehicle Supplies	\$10,000.00	\$0.00	(\$10,000.00)	-100%
602-8600-602-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$15,000.00	\$15,000.00	\$0.00	0%
602-8600-602-09-10	Inventory Expense / Chemicals	\$300,000.00	\$300,000.00	\$0.00	0%
602-8600-602-09-20	Inventory Expense / Pipes & Fittings	\$15,000.00	\$15,000.00	\$0.00	0%
	Total Operating Expenditures	\$1,575,400.00	\$1,380,650.00	(\$194,750.00)	-12%
602-8600-602-07-30	Imp- Other Than Buildings	\$300,000.00	\$300,000.00	\$0.00	0%
602-8600-602-07-40	Equipment	\$67,500.00	\$0.00	(\$67,500.00)	-100%
	Total Capital Purchases	\$367,500.00	\$300,000.00	(\$67,500.00)	-18%
602-0000-491-60-05	Transfer Out / WRF	\$915,000.00	\$910,000.00	(\$5,000.00)	-1%
602-0000-491-60-12	Transfer Out / Internal Service Fund	\$32,000.00	\$35,900.00	\$3,900.00	12%
602-0000-491-80-14	Transfer Out / OPEB - Health Insurance	\$0.00	\$0.00	\$0.00	0%
	Total Transfers Out	\$947,000.00	\$945,900.00	(\$1,100.00)	0%
602-0000-226-62-86	Sewer Utility - Principal	\$206,000.00	\$189,250.00	(\$16,750.00)	-8%
602-8600-602-20-00	Sewer Utility - Interest	\$31,500.00	\$22,200.00	(\$9,300.00)	-30%
602-0000-225-40-10	SRF Debt Service - Principal	\$4,650,000.00	\$4,515,000.00	(\$135,000.00)	-3%
602-8600-602-47-21	SRF Debt Service - Interest	\$1,100,000.00	\$862,650.00	(\$237,350.00)	-22%
602-8600-602-47-31	SRF Debt Service - Paying Agent Fees	\$250,000.00	\$234,850.00	(\$15,150.00)	-6%
	Total Non-Departmental Expenditures	\$6,237,500.00	\$5,823,950.00	(\$413,550.00)	600%
	Total Budget	\$9,713,700.00	\$9,194,400.00	(\$519,300.00)	-5%
	Revenue Over (Under) Expenditures	\$507,300.00	\$270,000.00	(\$237,300.00)	

Water Distribution

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
Revenues					
601-0000-381-10-05	Consumption	\$6,200,000.00	\$6,880,000.00	\$680,000.00	11%
601-0000-381-10-06	Meter Charges	\$1,275,000.00	\$1,300,000.00	\$25,000.00	2%
601-0000-381-10-07	Flat Rate - Wells	\$1,100.00	\$1,100.00	\$0.00	0%
601-0000-381-20-03	Labor Sales & Service	\$750.00	\$500.00	(\$250.00)	-33%
601-0000-382-20-00	Connection Fees	\$180,000.00	\$200,000.00	\$20,000.00	11%
601-0000-382-20-01	Meter Sales & Repairs	\$0.00	\$1,000.00	\$1,000.00	100%
601-0000-382-40-04	Bad Debts Recovered	\$12,000.00	\$12,000.00	\$0.00	0%
601-0000-382-40-05	Water Vendor	\$25,000.00	\$25,000.00	\$0.00	0%
601-0000-382-40-06	Other Misc Revenue	\$30,000.00	\$30,000.00	\$0.00	0%
601-0000-391-20-19	Transfer In Oil Impact	\$0.00	\$0.00	\$0.00	0%
	Total Revenue	\$7,723,850.00	\$8,449,600.00	\$725,750.00	9%
601-8200-601-01-10	Full-Time Employees	\$306,248.00	\$264,300.00	(\$41,948.00)	-14%
601-8200-601-01-20	Part-Time Employees	\$0.00	\$0.00	\$0.00	0%
601-8200-601-01-30	Overtime	\$25,000.00	\$25,000.00	\$0.00	0%
601-8200-601-02-10	Group Insurance	\$26,812.00	\$12,600.00	(\$14,212.00)	-53%
601-8200-601-02-20	FICA/Medicare	\$23,525.00	\$20,100.00	(\$3,425.00)	-15%
601-8200-601-02-40	Employer's Share-DC Plan	\$25,046.00	\$21,000.00	(\$4,046.00)	-16%
601-8200-601-02-50	Unemployment	\$916.00	\$800.00	(\$116.00)	-13%
601-8200-601-02-60	Workers Compensation	\$4,998.00	\$4,000.00	(\$998.00)	-20%
601-8200-601-02-90	Other Employee Benefits	\$2,670.00	\$2,200.00	(\$470.00)	-18%
	Total Wage & Benefit Cost	\$415,215.00	\$350,000.00	(\$65,215.00)	-16%
601-8200-601-03-15	Water Distribution Administration Fees	\$1,126,343.00	\$1,267,450.00	\$141,107.00	13%
601-8200-601-03-22	Professional Services / Contracted Labor	\$200,000.00	\$200,000.00	\$0.00	0%
601-8200-601-03-30	Professional Services/Electrical Services	\$2,500.00	\$2,500.00	\$0.00	0%
601-8200-601-03-31	Professional Services / Engineering Fees	\$10,000.00	\$10,000.00	\$0.00	0%
601-8200-601-03-90	Professional Services / Associations	\$500.00	\$700.00	\$200.00	40%
601-8200-601-04-10	Property Services / Electricity	\$135,000.00	\$142,000.00	\$7,000.00	5%
601-8200-601-04-30	Property Services / Building Repairs	\$2,500.00	\$2,500.00	\$0.00	0%
601-8200-601-04-42	Property Services / Equip/Vehicle Maintenance	\$30,000.00	\$30,000.00	\$0.00	0%
601-8200-601-04-43	Equipment Rentals/Lease	\$13,000.00	\$13,000.00	\$0.00	0%
601-8200-601-05-20	Other Services / Insurance	\$35,000.00	\$30,000.00	(\$5,000.00)	-14%
601-8200-601-05-30	Other Services / Telephone & Radio	\$15,000.00	\$15,000.00	\$0.00	0%
601-8200-601-05-50	Other Services / Printing Supplies	\$1,000.00	\$1,500.00	\$500.00	50%
601-8200-601-05-60	Clothing Allowance	\$1,500.00	\$1,200.00	(\$300.00)	-20%
601-8200-601-05-64	Other Services / Technology	\$45,000.00	\$45,000.00	\$0.00	0%
601-8200-601-05-80	Other Services / Travel & Seminars	\$5,000.00	\$4,800.00	(\$200.00)	-4%
601-8200-601-06-15	General Supplies / Operating Supplies	\$43,500.00	\$46,000.00	\$2,500.00	6%
601-8200-601-06-19	General Supplies / Gravel	\$95,000.00	\$25,000.00	(\$70,000.00)	-74%
601-8200-601-06-20	General Supplies / Vehicle Supplies	\$2,500.00	\$0.00	(\$2,500.00)	-100%
601-8200-601-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$35,000.00	\$35,000.00	\$0.00	0%
601-8200-601-09-20	Inventory Expense / Pipes & Fittings	\$65,000.00	\$60,000.00	(\$5,000.00)	-8%
601-8200-601-09-24	Lab Supplies & Testing Expenses	\$14,000.00	\$15,000.00	\$1,000.00	7%
601-8200-601-09-40	Inventory Expense / Meters	\$60,000.00	\$45,000.00	(\$15,000.00)	-25%
	Total Operating Expenditures	\$1,937,343.00	\$1,991,650.00	\$54,307.00	3%
601-8200-601-07-30	Imp- Other Than Buildings	\$300,000.00	\$300,000.00	\$0.00	0%
601-8200-601-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	\$300,000.00	\$300,000.00	\$0.00	0%
601-0000-491-60-12	Transfer Out / Internal Service Fund	\$19,200.00	\$11,300.00	(\$7,900.00)	-41%
601-0000-491-80-14	Transfer Out / OPEB - Health Insurance	\$0.00	\$0.00	\$0.00	0%
	Total Transfers Out	\$19,200.00	\$11,300.00	(\$7,900.00)	-41%
601-8400-601-06-70	Bascule Gates M & O	\$15,000.00	\$15,000.00	\$0.00	0%
601-8400-601-08-01	Water Cost	\$5,655,000.00	\$5,500,000.00	(\$155,000.00)	-3%
	Total Non-Departmental	\$5,670,000.00	\$5,515,000.00	(\$155,000.00)	-3%
	Total Budget	\$8,341,758.00	\$8,167,950.00	(\$173,808.00)	-2%
	Revenue Over (Under) Expenditures	(\$617,908.00)	\$281,650.00	\$899,558.00	

Water Reclamation Facility

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
Revenues					
605-0000-381-10-01	Consumption	\$0.00	\$2,250,000.00	\$2,250,000.00	100%
605-0000-381-10-07	Flat Rate - Wells	\$0.00	\$6,000.00	\$6,000.00	100%
605-0000-381-10-10	Wastewater Reuse	\$275,000.00	\$500,000.00	\$225,000.00	82%
605-0000-382-40-06	Misc Revenue	\$0.00	\$0.00	\$0.00	0%
605-0000-391-60-02	Transfer In from Wastewater	\$915,000.00	\$910,000.00	(\$5,000.00)	-1%
	Total Revenue	<u>\$1,190,000.00</u>	<u>\$3,666,000.00</u>	\$2,476,000.00	208%
	Use of Cash on Hand	\$0.00	\$0.00	\$0.00	0%
	Total Revenue and Cash	<u>\$1,190,000.00</u>	<u>\$3,666,000.00</u>	\$2,476,000.00	208%
605-8500-605-01-10	Full-Time Employees	\$234,332.00	\$306,700.00	\$72,368.00	31%
605-8500-605-01-20	Part-Time Employees	\$0.00	\$11,000.00	\$11,000.00	100%
605-8500-605-01-30	Overtime	\$14,000.00	\$14,000.00	\$0.00	0%
605-8500-605-02-10	Group Insurance	\$37,508.00	\$48,700.00	\$11,192.00	30%
605-8500-605-02-20	FICA/Medicare	\$16,878.00	\$25,300.00	\$8,422.00	50%
605-8500-605-02-40	Employer's Share-DC Plan	\$20,430.00	\$26,200.00	\$5,770.00	28%
605-8500-605-02-50	Unemployment	\$663.00	\$900.00	\$237.00	36%
605-8500-605-02-60	Workers Compensation	\$3,998.00	\$5,000.00	\$1,002.00	25%
605-8500-605-02-90	Other Employee Benefits	\$2,136.00	\$2,600.00	\$464.00	22%
	Total Wage & Benefit Cost	<u>\$329,945.00</u>	<u>\$440,400.00</u>	\$110,455.00	33%
605-8500-605-03-15	Professional Services/Administration Fees	\$39,000.00	\$413,400.00	\$374,400.00	960%
605-8500-605-03-17	Conveyance Fees	\$5,000.00	\$15,000.00	\$10,000.00	200%
605-8500-605-03-22	Professional Services/Contracted Labor	\$70,000.00	\$70,000.00	\$0.00	0%
605-8500-605-03-31	Wastewater Plant-Engineering Fees	\$40,000.00	\$10,000.00	(\$30,000.00)	-75%
605-8500-605-04-10	Property Services/Electricity	\$300,000.00	\$300,000.00	\$0.00	0%
605-8500-605-04-42	Property Services/Equip/Vehicle Maintenance	\$120,000.00	\$120,500.00	\$500.00	0%
605-8500-605-04-43	Equipment Rentals/Lease	\$35,500.00	\$8,000.00	(\$27,500.00)	-77%
605-8500-605-05-20	Other Services/Insurance	\$25,000.00	\$25,000.00	\$0.00	0%
605-8500-605-05-30	Other Services/Telephone & Radio	\$1,600.00	\$2,500.00	\$900.00	56%
605-8500-605-05-50	Other Services / Printing	\$500.00	\$500.00	\$0.00	0%
605-8500-605-05-60	Clothing Allowance	\$1,500.00	\$1,200.00	(\$300.00)	-20%
605-8500-605-05-64	Wastewater Plant - Technology	\$16,000.00	\$6,000.00	(\$10,000.00)	-63%
605-8500-605-05-80	Other Services/Travel & Seminars	\$5,000.00	\$4,800.00	(\$200.00)	-4%
605-8500-605-05-85	General Supplies/Chemicals	\$30,000.00	\$65,000.00	\$35,000.00	117%
605-8500-605-06-15	General Supplies/Operating Supplies	\$25,000.00	\$20,000.00	(\$5,000.00)	-20%
605-8500-605-06-19	Programming & Outreach	\$10,000.00	\$0.00	(\$10,000.00)	-100%
605-8500-605-06-20	General Supplies/Vehicle Supplies	\$500.00	\$0.00	(\$500.00)	-100%
605-8500-605-06-26	General Supplies/Gasoline,Diesel Fuel,Oil	\$20,000.00	\$25,000.00	\$5,000.00	25%
605-8500-605-09-10	Inventory Expense/Chemicals	\$0.00	\$0.00	\$0.00	0%
605-8500-605-09-24	General Supplies/Lab Supplies & Testing	\$115,000.00	\$75,000.00	(\$40,000.00)	-35%
	Total Operating Expenditures	<u>\$859,600.00</u>	<u>\$1,161,900.00</u>	\$302,300.00	35%
605-8500-605-07-20	Building & Structures	\$0.00	\$0.00	\$0.00	0%
605-8500-605-07-30	Imp- Other Than Buildings	\$0.00	\$2,000,000.00	\$2,000,000.00	100%
605-8500-605-07-40	Equipment	\$0.00	\$0.00	\$0.00	100%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$2,000,000.00</u>	\$2,000,000.00	100%
605-0000-491-60-12	Transfer Out / Internal Service Fund	\$0.00	\$0.00	\$0.00	0%
	Total Transfers Out	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
605-0000-226-63-89	Debt Service Principal - WRF	\$0.00	\$54,000.00	\$54,000.00	100%
605-8500-605-20-00	Debt Service Interest - WRF	\$0.00	\$18,000.00	\$18,000.00	100%
	Total Non-Departmental Expenses	<u>\$0.00</u>	<u>\$72,000.00</u>	\$72,000.00	100%
	Total Budget	<u>\$1,189,545.00</u>	<u>\$3,674,300.00</u>	\$2,484,755.00	209%
	Revenue Over (Under) Expenditures	<u>\$455.00</u>	<u>(\$8,300.00)</u>	(\$8,755.00)	

CAPITAL PLAN
Capital and Major Expenditure Program

Capital Purchase	Start of	Program	Program	Program	Program	Program	
	<u>Lease</u>	<u>Paid Off Date</u>	2026	2027	2028	2029	2030
	Payment Method						
GENERAL CAPITAL LEASE/PURCHASE FUND							
Equipment & Vehicles							
(2) John Deere Grader STREET	6/22/2019	5/22/2026	25,881				
Granular Liquid Systems	3/17/2021	2/17/2026	2,953				
2021 JD 624P	6/5/2021	5/5/2026	13,041				
Larue Snowblower - STREET	1/1/2023	2/1/2028	44,424	44,424	4,404		
2023 JD 644P Wheel Loader - STREET	11/1/2023	10/1/2028	72,775	72,775	60,646		
Four (4) Staff Vehicles - Municipal Lease Through GM (\$45,000 X 4 Years)	2024	2028	45,000	45,000			
Bobcat Tool Cat W/ Broom & Snowblower (\$100,000 on 5 Year Lease B&S	8/10/2024	7/10/2029	20,945	20,945	20,945	12,218	
Compact Loader W/ SnowBlower (\$105,000 on 5 Year Lease) B&S	4/20/2024	3/20/2029	26,515	26,515	26,515	6,629	
R16 Elgin Sweeper (\$280,000 on 7 Year Lease) - STREET	8/22/2024	7/22/2031	48,381	48,381	48,381	48,381	48381
Cimline M2 Melter - STREET	4/24/2025	3/24/2030	11,205	14,940	14,940	14,940	3735
Crimline DuraPatcher - STREET	4/24/2025	3/24/2030	17,111	22,815	22,815	22,815	5704
Replacement of 924 Loader (5 years)	New in 2026		54,000	54,000	54,000	54,000	54,000
Total Equipment & Vehicles			382,231	349,795	252,646	158,983	111,820
GENERAL CAPITAL LEASE/PURCHASE FUND TOTAL			382,231	349,795	252,646	158,983	111,820
Animal Control							
Buildings & Structures							
Repaint and Waterproofing of Interior area of Kennels	Cash on Hand		5,000				
Total Bldgs. & Structures			5,000				
ANIMAL CONTROL TOTAL			5,000				
BUILDINGS & SITES							
Equipment & Vehicles							
Replacement of Zero Turn Mower (Old Unit Transfer to WRF)	Cash on Hand		20,000				
Total Equipment & Vehicles			20,000				
Improvements							
New Lights for B&G shop and Old Water Shop	Cash on Hand		12,000				
(2) Computer Systems for Spraying Weeds	Cash on Hand		10,000				
Building Roof Inspection/Duct Cleaning	Cash on Hand		48,000				
Total Improvements			70,000				
BUILDINGS & SITES TOTAL			90,000				

FINANCE			
Equipment			
New Financial Software due to GP End of Life Date	General Fund Cash on Hand	250,000	1,250,000
Total Equipment		250,000	
FINANCE TOTAL		250,000	

FIRE DEPARTMENT			
Equipment			
Hose & Nozzel Replacements	General Fund	20,000	
Four (4) Staff Vehicles - Municipal Lease Through GM (\$45,000 X 4 Years OUT O	FD Special Revenue	18,181	18,181
\$1,600,000 New Fire Engine to Replace Engine 2 - Set up Cash Reserve	FD Special Revenue	500,000	500,000 500,000 100,000
Misc Tools & Equipment	FD Special Revenue	20,000	
Cascade Fill Station for Station 1	FD Special Revenue	60,000	
15 Sets of Structural Gear	Interest Revenue	50,000	
Total Equipment		630,000	- - -
FIRE DEPARTMENT TOTAL		630,000	

FLEET (INTERNAL SERVICE)		
Equipment		
Replace Tahoe with Similar Unit for City Pool	Cash Reserve	60,000
Total Equipment		60,000
FLEET (INTERNAL SERVICE) TOTAL		60,000

INFORMATION TECHNOLOGY		
Equipment		
Phone System - 5 Year Renewal/Replacement	Cash on Hand	200,000
SQL Licensing Updates - 5 Year Replacement/Upgrades	Cash on Hand	35,000
Total Equipment		235,000
INFORMATION TECHNOLOGY TOTAL		235,000

LEGACY SQUARE		
Equipment		
(4) Additional Stage Risers	Cash on Hand	3,000
Total Equipment		3,000
LEGACY SQUARE TOTAL		3,000

MUSEUM		
Buildings		
South Heart Depot - Remove Deteriorating Wood "Platform"	Cash on Hand	12,000
Pour Sidewalk to Front Door and Pour Step for Back Door	Cash on Hand	-
Total Buidlings		12,000
MUSEUM TOTAL		12,000

POLICE DEPARTMENT		
Buildings & Structures		
Emergency Egress Door for Dispatch & Records (Env Design)	Cash on Hand	20,000
Total Bldgs. & Structures		20,000
Equipment & Vehicles		
(3) Police Interceptor Cars (2% equip inflation factor)	Cash on Hand	242,100
MOS Project Completion	Cash on Hand	35,000
Rifle-Rated Ballistic Plate Inserts for Patrol Vests	PD Special Revenue	35,000
Axon Project Reserve + Taser 10 Transition	Interest Revenue	85,000
Total Equipment & Vehicles		417,100
POLICE DEPARTMENT TOTAL		437,100

SOLID WASTE FUND						
<i>Collections</i>						
Capital Purchases						
2 New Side Load Truck Leases	1/22/2022	11/22/2026	93,078			
Roll off Truck	10/2/2021	9/2/2026	29,082			
Freightliner Roll-Off	1/21/2023	12/21/2027	42,474	42,474		
Replacement of 2015 Frontload Truck (\$395,000 for 5 years)	4/1/2025	3/1/2029	68,833	68,833	68,833	17,208
Replacement of (3) 2015 Sideload Trucks (\$370,000/each for 5 years)	4/15/2025	3/15/2029	215,954	215,954	215,954	53,739
Purchase of Roll-off Truck	11/22/2024	10/22/2029	34,571	34,571	34,571	28,810
Lease Replacement of Front-Load Garbage Truck	New Lease 2025		78,000	78,000	78,000	78,000
New Roll-off Truck (R8 Replacement) \$300,000 for 5 Years	New Lease 2026		80,000	80,000	80,000	80,000
Container Inventory	Cash on Hand		60,000			
Total Capital Purchases			701,992	519,832	477,358	257,757
						80,000
<i>Disposal</i>						
2023 Cat Loader	4/1/2023	3/1/2028	58,200	14,550		
Small loader on baler floor	1/1/2021	1/1/2026	11,481			
950M loader (R-11) \$350,000 with trade on 5-year lease)	5/25/2024	4/25/2029	72,090	72,090	72,090	24,031
Replacement of 950M Loader	New in 2025		80,000	80,000	80,000	
Replacement of Bomag Compactor (R-55) 7 Year \$750,000 Lease	New in 2026		110,000	110,000	110,000	110,000
Remaining 8th Chain Link Fencing at Landfill Aprx. 850ft	Cash on Hand		45000			
Total Capital Purchases			376,771	276,640	262,090	134,031
						\$110,000.00
SOLID WASTE FUND TOTAL			1,078,763	796,472	739,448	391,788
						190,000

STORM WATER FUND		
Equipment		
Drone Sprayer for Weeds around Retention Ponds and Drainage Ditches	Cash on Hand	50,000
Total Equipment		50,000
STORM WATER FUND TOTAL		50,000

WASTEWATER FUND						
Equipment						
Sewer Cam Truck Lease	6/5/2021	5/5/2026	18,502			
W14 Freightliner Vac-Con Lease	6/1/2023	5/1/2028	112,332	112,332	46,805	
Jetter Truck Lease	5/1/2025	4/1/2029	80,584	80,584	80,584	26,862
Total Equipment			211,418	192,916	127,389	26,862

WASTEWATER FUND TOTAL			211,418			
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WASTEWATER TREATMENT PLANT						
Equipment						
Tractor Lease 7 years at \$525,000	New in 2026		75,000	75,000	75,000	75,000
Total Equipment			75,000	75,000	75,000	75,000
WASTEWATER TREATMENT PLANT TOTAL:			75,000	75,000	75,000	75,000

Revised 8/4/2025											
2026 BUDGET FORECASTING SALES TAX REVENUE PROJECTIONS & EXPENDITURES											
30% Share of the 1% Fund											
Imposed by a vote of the people and dedicated to capital improvements to enhance social and economic vitality of Dickinson and the Southwest area											
Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Sales Tax Growth Rate					1.001	1.001	1.001	1.001	1.001	1.001	
Receipts	\$2,237,375	\$2,207,768	\$2,237,375	\$2,237,375	\$2,239,612	\$2,241,852	\$2,244,094	\$2,246,338	\$2,248,584	\$2,248,584	Received \$123,900 in Sept. 2023
Town Square donation from Marathon/ pledges	\$ 1,341,215.00										Town Square pledge came in 2023 that will offset the loan from Future Fund
Expenditures											
TR Presidential Library/log cabin											
DR&V Shelter											
DR&V Shelter operations	\$27,500	\$27,500	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
Parks & Recreation Projects											
Community Center Bond											
Transfer to Street Fund: Trails											
Vanguard Reappraisal	\$521,732										
Public Art (Mural)											
Sunrise Youth Bureau (contract ended 12/31/22)	\$20,000	\$22,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
LEGACY Square (operations/Maintenance)	\$485,022	\$650,000	\$450,000	\$230,000							
Underpass Repairs	\$30,000										
WAGE STUDY \$15,000											
Downtown Circuit Lighting (Apex)		\$14,262									
Friendship Park Title Sponsor											
Urban Street Projects (DOT Match)		\$0									put down in 50% of 1%
Sidewalk Completion Program	\$100,000	\$0		\$100,000							USE FUND BALANCES
Library Expansion		\$184,279	\$300,000	\$2,300,000							commission meeting \$3M 4/21/21 APPROVED
Museum Expansion		\$46	\$500,000	\$3,600,000							8/15/2023 commission approved - we are going out for \$5M grant
Event Center											
Sports Complex	\$0	\$0									APPROVED (\$1.5M) thru Development Fee Fund
Dickinson TR Regional Airport	\$44,000.00			\$2,000,000	\$2,000,000						per commission meet 7/19/22 for 2023. Per commission meet 7/15/25 verbal commitment \$4M
5th street project		\$67,181									
United Way			\$5,770								
Total Expenditures	\$1,228,254	\$965,268	\$1,310,770	\$8,285,000	\$2,055,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	
Balance	\$5,530,808	\$6,773,308	\$7,699,913	\$1,652,288	\$1,836,900	\$4,023,752	\$6,212,846	\$8,404,184	\$10,597,768	\$12,791,352	
20% Share of the 1% Fund											
Imposed by a vote of the people and dedicated to job creation and senior citizen activities											
Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Receipts	\$1,491,583	\$1,471,845	\$1,491,583	\$1,491,591	\$1,493,082	\$1,494,575	\$1,496,070	\$1,497,566	\$1,499,064	\$1,499,064	ND Treasurer
Interest Revenue											
Expenditures											
Stark Development (SBDC)	\$600,000	\$750,000	\$750,000	\$750,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
City match grant for economic development(stay in funds	\$150,000	\$150,000	\$150,000	\$200,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
AE2S Study/INDOGPC											
Public Transit (Eldercare)	\$205,000	\$250,000	\$250,000	\$275,000	\$275,000	\$300,000	\$300,000	\$325,000	\$325,000	\$350,000	
On-demand (Eldercare Tax) *Fixed Route in 2018	\$0	\$0	\$0								
Elder Care/ Public Transit Utilities	\$12,816	\$11,826	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Senior Citizen Grants	\$50,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	
Southwest Regional Grants	\$29,600	\$65,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	Mott carry over
ServeYES (RSVP)Lutheran Soc. Serv.											
Imagination Library											
Dickinson Church United for Homeless											
Career Technical School	\$0	\$0									APPROVED (\$2M)thru Development Fee Fund
Veteran's Building (unbudgeted)											parking lot / cemetery \$500K
Total Expenditures	\$1,047,416	\$1,286,826	\$1,285,000	\$1,360,000	\$1,160,000	\$1,185,000	\$1,185,000	\$1,210,000	\$1,210,000	\$1,235,000	
Balance	\$3,237,984	\$3,423,003	\$3,629,586	\$3,761,177	\$4,094,260	\$4,403,835	\$4,714,905	\$5,002,471	\$5,291,535	\$5,266,535	

DRAFT USE ONLY

Revised 8/4/2025

2026 BUDGET FORECASTING SALES TAX REVENUE PROJECTIONS & EXPENDITURES

DRAFT USE ONLY

50% Share of the 1% Fund

Imposed by a vote of the people and dedicated to bonded indebtedness, property tax reduction and infrastructure (streets, water and sewer)

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Receipts	\$3,728,959	\$3,679,613	\$3,728,959	\$3,728,959	\$3,732,688	\$3,736,421	\$3,740,157	\$3,743,897	\$3,747,641	\$3,747,641
Interest Revenue										
Expenditures										
Property Tax Relief	\$2,970,000	\$5,000,000	\$4,700,000	\$5,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Transfer to Street Fund (maintenance)	\$2,000,000	\$0			\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Urban Street Projects (DOT Match)		\$0								
Sidewalk Completion Program										
Total Expenditures	\$4,970,000	\$5,000,000	\$4,700,000	\$5,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Balance	\$4,188,100	\$2,867,713	\$1,896,672	\$625,631	\$1,358,318	\$2,094,739	\$2,834,896	\$2,102,216	\$2,842,380	\$2,842,380
TOTALS OF ALL 1% percent										
Balance	\$12,956,892	\$13,064,024	\$13,226,171	\$6,039,096	\$7,289,478	\$10,522,326	\$13,762,647	\$15,508,871	\$18,731,683	\$20,900,268
Financial Statement - GP	\$13,079,999	\$14,569,098	\$13,292,808							
Difference	-\$123,107	-\$1,505,074	-\$66,637							
Adding YE Control Accounts	\$ 809.25	\$ -	\$ -							
	-\$122,298	-\$1,505,074	-\$66,637							

ND Treasurer

Pays for crushing, marking, paving, and aggregate for major maintenance
Moved to 30% of 1%
Moved to 30% of 1%

1/2% Sales Tax Fund

Imposed by a vote of the people and dedicated to the construction of a public building (community center) to be used for the purpose of an aquatic center, gymnasium and related uses. In addition, to fund the operations, maintenance and repair expenses for the community center. Lastly, funds can be used for property tax reduction and infrastructure (streets, water & sewer).

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Receipts	\$3,728,959	\$3,679,613	\$3,600,000	\$3,600,000	\$3,732,688	\$3,736,421	\$3,740,157	\$3,743,897	\$3,747,641	\$3,747,641
Interest Revenue/Armory refund 2018										
Reserve Transfer										
Year-end Control Accounts										
Expenditures										
WRCC Expansion	\$1,275,000	\$1,450,000	use pledge bal.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wells Fargo Bond										
Property Tax Relief	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Transfer Out Building Construction										
SW Victim Witness Program										
WRCC Maintenance Fund Reserve Acct	\$437,337	\$0	\$0							
WRCC Subsidy	\$500,000	\$950,000	\$500,000							
Parks & Recreation Projects	\$185,000	\$325,000	\$350,000							
Library Operation Offset	\$155,500			\$250,000						
Infrastructure projects										
Armory Roof (unbudgeted)										
Park and rec subsidy for operations	\$344,820			\$1,000,000						
Total Expenditures	\$5,397,657	\$5,225,000	\$3,350,000	\$3,750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Balance	\$2,393,629	\$848,242	\$1,098,242	\$948,242	\$3,680,930	\$6,417,351	\$9,157,508	\$11,901,405	\$14,649,046	\$14,649,046
Financial Statement - GP	\$2,393,630	\$848,244	\$180,956							
Difference	-\$1	-\$2	\$917,286							
Total 1.5% Sales Tax Balance	\$15,350,521	\$13,912,266	\$14,324,413	\$6,987,338	\$10,970,408	\$16,939,677	\$22,920,155	\$27,410,276	\$33,380,730	\$35,549,314

ND Treasurer

2026 coming from pledge \$500k (WRCC debt service)

Encumbered amount was paid to Park & Rec. 2020

Revised 8/4/2025										
2026 BUDGET FORECASTING SALES TAX REVENUE PROJECTIONS & EXPENDITURES										
Highway Distribution Tax										
Revenue for the highway distribution tax is dependent on fuel sales and the level of the gas tax and motor vehicle registration fees.										
Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Growth Rate					1.00	1.00	1.00	1.00	1.00	1.00
Receipts	\$1,255,782	\$1,258,752	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
legacy earnings for hwy DISTRIBUTION	\$386,075									
Transfer to General Fund / street projects	\$1,394,402	\$1,300,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,150,000	\$1,150,000
annual street fund from legacy Hwy distribute biennium	\$326,625									
Total Expenditures	\$1,721,027	\$1,300,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,150,000	\$1,150,000
Balance	\$5,598	-\$35,650	\$0	\$0	\$0	\$0	\$0	\$0	-\$50,000	-\$50,000
Financial Statement - GP	\$ 113,550.00	\$ 113,553.00								
Difference		\$35,650								
Hospitality Tax Fund										
Imposed by a vote of the city commission . According to ND Century Code, funds must be generally used for tourism or the purchase, equipping, improving, construction, maintenance, repair, & acquisition of buildings or property consistent with visitor attraction or promotion.										
Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Growth Rate					1.00	1.00	1.00	1.00	1.00	1.00
Receipts	\$1,144,425	\$1,310,871	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
Interest Revenue										
TR Library reimbursement										
Expenditures										
Legacy Square Operations/Maintenance Fund	\$150,000	\$0	\$0	\$230,000						
WRCC Expansion	\$175,000	\$0	\$0							
Museum / GF Transfer	\$486,184	\$1,000,000	\$1,000,000	\$1,500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Townsquare Parking Lot	\$0	\$83,772								
Museum Capital Expenses	\$32,692									
CVB Event Grant	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
1st on 1st/ Town Square Programming										
TR Library										
Roughrider Commission (Fireworks)		\$15,000								
Pegas Fireworks			\$30,000	\$35,000						
DSU TR Symposium		\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Digital Entrance Signs		\$9,381								
Chamber of Commerce	\$12,500	\$12,500	\$12,500	\$12,500						
Public Art										
Museum Expansion	\$14,800									
Downtown Association										
Total Expenditures	\$921,176	\$1,177,153	\$1,099,000	\$1,834,000	\$556,500	\$556,500	\$556,500	\$556,500	\$556,500	\$556,500
Balance	\$1,114,420	\$1,248,138	\$1,449,138	\$915,138	\$1,658,638	\$2,402,138	\$3,145,638	\$3,889,138	\$4,632,638	\$4,632,638
Financial Statement - GP	\$1,053,318	\$1,184,698	\$1,083,447							
Difference	\$61,102	\$63,440	\$365,691	\$915,138						

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Revised 8/4/2025

2026 BUDGET FORECASTING SALES TAX REVENUE PROJECTIONS & EXPENDITURES

DRAFT USE ONLY

Occupancy Tax Fund

Imposed by a vote of the city commission . According to ND Century Code, funds must be used generally to promote, encourage, & attract visitors to come to the city, and use the travel and tourism facilities within the city

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
Growth Rate	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	
Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ND Treasurer
Interest Revenue											
CVB Annual Budget (1/2% Admin Fee)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Chamber Membership (moved in 2018 from Hosp Tax)											
Downtown Dickinson Assoc. Membership											
DSU TR Symposium											
Roughrider Commission											
Museum Center *moved to Hospitality Tax in 2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
City Administration Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	moved to GF
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Financial Statement - GP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Oil Impact Fund

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
DSU Commitment \$2.5 m											
Growth Rate	-4%	6%	-14%	0%	1	1	1	1	1	1	
Receipts	\$16,565,258	\$17,518,368	\$15,000,000	\$15,000,000	\$14,000,000	\$14,000,000	\$14,000,000	\$14,000,000	\$14,000,000	\$14,000,000	ND Treasurer
Interest Revenue/SRF reimbursements		\$11,121,930									
Year-End Control Accounts	-\$175,287										
Accrued Expense Entries											
Transfer to General Fund	\$858,790	\$2,715,536	\$3,500,000	\$3,500,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	
Drainage ditch Stablation /Holiday gas station	\$368,000										approved in 12/2022 project started in 5/2023
Oil Impact Contingency Expenses	\$7,531,336										
Transfer to Sidewalk Construction											
Transfer to Urban Street Projects											
Transfer to Annual Street Projects	\$4,500,000	\$8,000,000	\$7,500,000	\$5,000,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	Strictly used for mill and overlay/seal coat projects per pavement management plan
Transfer to Sewer projects			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to Water	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to Solid Waste Projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Solid Waste Baler bldg design project approved 8/24/21
Transfer to Sewer SRF loan payment	\$4,479,750	\$5,211,617	\$5,500,000	\$5,700,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	
Transfer to WWTP											
Debt repayment additional											
North Industries Fire Suppression											
CAPITAL PROJECTS		\$18,547,514	\$11,000,000	\$13,292,000	\$0	\$0	\$0	\$0	\$0	\$0	for other capital projects not specified
GPT Expenses from other funds	\$90,000										
Transfer to Town Square/Cemetery	\$279,628										
Odyssey Parking Lot											
Roof Repair (Leo Daly)											
Public Safety Training Center											
Mausoleum	\$0	\$0	\$0	\$0							approved \$1.5M thru Development Fee Fund
New City Hall											
Total Expenditures	\$18,107,504	\$34,474,667	\$27,500,000	\$27,492,000	\$13,500,000	\$13,500,000	\$13,500,000	\$13,500,000	\$13,500,000	\$13,500,000	
Balance	\$24,274,256	\$18,439,887	\$5,939,887	-\$6,552,113	-\$6,052,113	-\$5,552,113	-\$5,052,113	-\$4,552,113	-\$4,052,113	-\$4,052,113	
Financial Statement - GP	\$24,274,256	\$11,663,461	\$12,236,173								
Difference	\$0										timing of the year between 2020 to 2021

Revised 8/4/2025

2026 BUDGET FORECASTING SALES TAX REVENUE PROJECTIONS & EXPENDITURES

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Interest Revenue Fund

Imposed by a vote of the city commission, the revenue generated from the interest bearing accounts (excluding Pension and Future funds) will be reallocated to the following buckets in no specific order:

1. Public Safety 2. Emergency/Maintenance Reserve 3. Capital Purchases/Debt Retirement 4. Community Beautification 5. Contingency - remaining funds

Expenditures are based on prior year interest income balance.

Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Interest Rate Earned	1.05									
Receipts	\$2,550,208	\$2,000,000	\$1,600,000	\$1,600,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000
Year End Gain / Loss adjustments		-\$3,020								
Unrealized Gain / Loss Adjustments	\$551,805	\$126,776								
	-\$551,805	\$0								
buy back theater north parking lot										
Fire Station #1 renovation										
Fire Gear		\$49,872	\$50,000	\$50,000						
Transfer to GF	\$545,210	\$700,000	\$2,600,000	\$2,000,000						\$1 m GF relief \$250K 1% wage scale COLA
Transfer to Cemetery	\$0									
Roof Repair City Hall \$54K, Fire \$75K										
for capital leases	\$136,676									
Forestry Expenses										
fund City old DB pension liability	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
fund new NDPERS liability										
Downtown Beautification					\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
BAGS SKIN ON BROADWAY			\$285,000							
public Safety (SIREN 2020)	\$191,020	\$70,206								
PSC law Enforcement side - expansion for records & offices										
Maintenance reserve	\$0				\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
TRAIN govt partnership railway		\$2,000								
PW additions and remodeling		\$10,134								
PD Special reserve (Axon contract)			\$200,000	\$85,000						
Total Expenditures	\$972,906	\$932,212	\$3,235,000	\$2,235,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Balance	\$2,280,042	\$3,344,810	\$1,709,810	\$1,074,810	\$1,624,810	\$2,174,810	\$2,724,810	\$3,274,810	\$3,824,810	\$3,824,810
Financial Statement - GP	\$2,280,042	\$4,236,945	\$0							
Difference	\$0	-\$892,135								

Cares Act/American Rescue Plan Act

Eligible Costs Time Frame: funds are to cover eligible costs that incurred during the period that begins March 3, 2021 and ends on December 31, 2024. Obligation incurred costs are to be expended by December 31, 2026.

Eligible Uses: 1 - Replacing lost public sector revenue. 2 - Public Health and Economic Impacts (Community Development). 3 - Premium Pay (restore and support government employment and providing retention incentives).

4 - Water, Sewer & Broadband Infrastructure (including a broader range of lead remediation and stormwater management projects).

Receipts	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
CARES Act - sworn officers payroll/benefits										
American Rescue Plan Act										
Expenditures Transferred to GF										
PD Body Cameras - from Cares Act Money										
Sign on bonuses PW, PD, PSCC for 2023	\$11,000									Approved 12-20-22 commission for 2023 hiring
Premium Pay / stipend / market study differences										
Compensation Study	\$26,480									approved by commission 12/2022
Transfer to GPT/Sales Tax										
Lactation POD - Museum	\$22,800									Approved by commission 1/6/2023
vision west behavioral summit	\$5,000	\$5,000								Approved by commission 1/6/2023
subsidy support										NOT APPROVED
Stark County Emergency Services			\$5,000	\$0						
Sign on bonuses PW, PD, PSCC for 2024										for police and ambulance
SW Gallery Art & Science Center - Subsidy	\$125,000	\$125,000	\$125,000	\$125,000						only approved 2023 \$125K 8/1/23 8.7.2024 commission direction
Park & Rec. Community Center Improvements	\$50,000	\$100,000	\$100,000							50K approved 8/1/23 8.7.24 \$100k commission direction
New Fire House Assessment Study	\$17	\$72,102	\$0							approved 8/1/23 for 2024 allocation \$75,000
Public Safety Center LE expansion										removed to no project in CIP
New Ambulance Service / Div. Chief Position/ Salary Matrix		\$1,200,000		\$588,780						approved by commission 6/18/2024
Total Expenditures	\$240,297	\$1,502,102	\$230,000	\$713,780						
Balance	\$2,445,882	\$943,780	\$713,780	\$0						
Financial Statement - GP	\$2,445,882	\$943,780	\$763,780							

2026 BUDGET FORECASTING SALES TAX REVENUE PROJECTIONS & EXPENDITURES										
Development Impact Fee Fund										
In the 2022 Budget, Commissioners approved \$5M of this fund for the following Community Betterment Projects: Career Technical Education Academy, Sports Complex, Mausoleum Expansion										
Receipts	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Revenue	\$ 292,178	\$ 235,217								
Expenditures										
Sundance cove lighting SID	\$55,042	\$331,230	\$19,059							
Career Technical Education Academy										
Sports Complex subsidy										
Mausoleum Expansion	\$704,674									
Future Fund Transfer										
PSC training center (road and soil samples) for grant 03/2024 the district extension	\$450,000									for a DOD grant adjacent from New Armory due March 2024
Total Expenditures	\$1,209,716	\$331,230	\$19,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Balance	\$454,011	\$357,998	\$338,939	\$338,939	\$338,939	\$338,939	\$338,939	\$338,939	\$338,939	\$338,939
Financial Statement - GP	\$454,011	\$357,998	\$483,030							
Difference	\$0	\$0								
Building Construction Fund										
Receipts	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
ESG Reimbursement										
Library Transfer from Sales Tax										
Expenditures										
City Hall Parking Lot	\$50,000									
PD Simulator Project										
ESG Lease										
SRF Loan Payoff										
TR Airport										
Library	213									
Parking Lot Signage/city hall parking lot		\$1,374								
Quality of Life Initiatives										
Eldercare Transit Building										
Fire Department Expenses										
Public Works Building										
PW Brine Doors										
Museum Ridgeway Church - Roof project	\$16,189									approved at 6/6/23 commission meeting
Public Transit - Landscaping BAGS		\$5,820								ear marked for Public Transit landscaping 6/25/24 Praus/Carlson
Total Expenditures	\$66,402	\$7,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Balance	\$7,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financial Statement - GP	\$7,194									
Difference	\$0									

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CIP Budget Report by Revenue as of August 2025

Federal Funding	Project Name	Project #	Status	2026	2027
Federal Funding	FOR NEW PROJECT	202606	Forecasted	\$2,500.00	\$0.00
	EMPIRE RD - 23rd AVE W to 7th AVE W		Forecasted	\$0.00	\$0.00
	FAIRWAY ST - STATE AVE to 13th AVE W		Forecasted	\$0.00	\$0.00
	HWY 22 CHIP SEAL - 21st ST W TO 45th ST W	202507	Forecasted	\$176,000.00	\$0.00
	I-94 WBL NHU-5-094(160)903 PCN 23695_ RAB at	202233	In Progress	\$11,015,084.00	\$0.00
	10TH AVE E - VILLARD TO MUSEUM DR E (PCN	202414	In Progress	\$2,365,000.00	\$0.00
	5TH ST SE - 3RD AVE W to 6TH AVE E (PCN 24213)	202417	In Progress	\$1,254,415.00	\$0.00
	9TH ST W & 5TH AVE W INTERSECTION SAFETY	202418	In Progress	\$0.00	\$0.00
	21st ST W - STATE AVE TO 3rd AVE W - MILL AND	202506	In Progress	\$2,468,000.00	\$0.00
	VILLARD RRFB HEU-5-094(178)906 (PCN 24596)	202514	In Progress	\$0.00	\$67,500.00
Total				\$17,280,999.00	\$67,500.00

State Funding	Project Name	Project #	Status	2026	2027
State Funding	FOR NEW PROJECT	202606	Forecasted	\$2,500.00	\$0.00
	HWY 22 CHIP SEAL - 21st ST W TO 45th ST W	202507	Forecasted	\$44,000.00	\$0.00
	I-94 WBL NHU-5-094(160)903 PCN 23695_ RAB at	202233	In Progress	\$1,234,484.00	\$0.00
	VILLARD RRFB HEU-5-094(178)906 (PCN 24596)	202514	In Progress	\$0.00	\$3,750.00
Total				\$1,280,984.00	\$3,750.00

Local Sales Tax	Project Name	Project #	Status	2026	2027
Local Sales Tax	LIBRARY PARKING LOT		Forecasted	\$0.00	\$0.00
	MUSEUM EXPANSION	202320	In Progress	\$5,000,000.00	\$0.00
	DICKINSON AIRPORT TERMINAL		In Progress	\$2,000,000.00	\$2,000,000.00
	5TH ST SE - 3RD AVE W to 6TH AVE E (PCN 24213)	202417	In Progress	\$540,585.00	\$0.00
	VILLARD RRFB HEU-5-094(178)906 (PCN 24596)	202514	In Progress	\$0.00	\$3,750.00
Total				\$7,540,585.00	\$2,003,750.00

Grants/Donations	Project Name	Project #	Status	2026	2027
Grants/Donations	DOWNTOWN DRAINAGE IMPROVEMENTS	202602	Approved by	\$131,000.00	\$131,000.00
	FAIRWAY/STATE AVE STORMWATER DRAINAGE	202504	Approved by	\$0.00	\$131,000.00
	15th ST W EXTENSION		Forecasted	\$0.00	\$0.00
	WRF BIOSOLIDS HOLDING TANK UPGRADES		Forecasted	\$0.00	\$1,000,000.00
	2027 WATERMAIN REPLACEMENT		Forecasted	\$0.00	\$5,300,000.00
	2028 WATERMAIN REPLACEMENT		Forecasted	\$0.00	\$0.00
	2029 WATERMAIN REPLACEMENT		Forecasted	\$0.00	\$0.00
	MUSEUM EXPANSION	202320	In Progress	\$1,000,000.00	\$0.00
	PUBLIC SAFETY TRAINING CENTER	202408	In Progress	\$14,600,000.00	\$0.00
	DOWNTOWN LIGHTING	202211	In Progress	\$2,000,000.00	\$0.00
	10TH AVE E - MUSEUM DR TO 21ST ST (24211 &	202415	In Progress	\$3,640,000.00	\$0.00
	5TH ST SE - 3RD AVE W to 6TH AVE E (PCN 24213)	202417	In Progress	\$180,000.00	\$0.00
	NORTHWEST REGIONAL POND (BUNDLED WITH	202309	In Progress	\$120,000.00	\$0.00
	CROOKED CRANE TRAIL PHASE II	201816	In Progress	\$480,000.00	\$0.00
	2026 UTILITY AND STREET IMPROVEMENTS	202605	In Progress	\$2,400,000.00	\$0.00
	DHS WATERMAIN EXTENSION	202511	In Progress	\$236,700.00	\$0.00
Total				\$24,787,700.00	\$6,562,000.00

Loans/SRF	Project Name	Project #	Status	2026	2027
Loans/SRF	EAST DICKINSON GRAVITY SEWER REPLACEMENT		Forecasted	\$0.00	\$0.00
	2027 WATERMAIN REPLACEMENT		Forecasted	\$0.00	\$2,000,000.00
	2028 WATERMAIN REPLACEMENT		Forecasted	\$0.00	\$100,000.00
	2029 WATERMAIN REPLACEMENT		Forecasted	\$0.00	\$0.00
	FIRE STATION EVALUATION	202409	In Progress	\$0.00	\$5,000,000.00
	BALER/RECYCLE BUILDING EXPANSION	202216	In Progress	\$5,000,000.00	\$0.00
	2026 UTILITY AND STREET IMPROVEMENTS	202605	In Progress	\$2,000,000.00	\$0.00
Total				\$7,000,000.00	\$7,100,000.00

Section 1. Item A.

Other	Project Name	Project #	Status	2026	2027
Other	2027 ROAD MAINTENANCE	202701	Forecasted	\$350,000.00	\$8,400,000.00
	EMPIRE RD - 23rd AVE W to 7th AVE W		Forecasted	\$0.00	\$200,000.00
	FAIRWAY ST - STATE AVE to 13th AVE W		Forecasted	\$100,000.00	\$0.00
	VARIOUS INTERSECTION ANALYSIS		Forecasted	\$100,000.00	\$0.00
	2027 SIDEWALK PROGRAM		Forecasted	\$0.00	\$100,000.00
	2028 ROAD MAINTENANCE		Forecasted	\$0.00	\$350,000.00
	2028 PAVEMENT MANAGEMENT STUDY		Forecasted	\$0.00	\$0.00
	2028 SIDEWALK PROGRAM		Forecasted	\$0.00	\$0.00
	2029 ROAD MAINTENANCE		Forecasted	\$0.00	\$0.00
	2029 SIDEWALK PROGRAM		Forecasted	\$0.00	\$0.00
	2027 WATERMAIN REPLACEMENT		Forecasted	\$0.00	\$1,000,000.00
	2028 WATERMAIN REPLACEMENT		Forecasted	\$0.00	\$200,000.00
	2029 WATERMAIN REPLACEMENT		Forecasted	\$0.00	\$0.00
	MUSEUM EXPANSION	202320	In Progress	\$320,000.00	\$0.00
	ENTRANCE SIGNS	202319	In Progress	\$230,500.00	\$0.00
	2026 ROAD MAINTENANCE	202601	In Progress	\$8,500,000.00	\$0.00
2026 UTILITY AND STREET IMPROVEMENTS	202605	In Progress	\$2,000,000.00	\$0.00	
DHS WATERMAIN EXTENSION	202511	In Progress	\$157,000.00	\$0.00	
Total				\$11,757,500.00	\$10,250,000.00

Gross Production Tax (GPT)	Project Name	Project #	Status	2026	2027
Gross Production Tax (GPT)	LIFT 7 UPDATE	202404	Approved by	\$800,000.00	\$0.00
	DOWNTOWN DRAINAGE IMPROVEMENTS	202602	Approved by	\$44,000.00	\$44,000.00
	FAIRWAY/STATE AVE STORMWATER DRAINAGE FOR NEW PROJECT	202504	Approved by	\$0.00	\$44,000.00
	VARIOUS ROADWAY STRUCTURE REPAIR	202606	Forecasted	\$5,000.00	\$0.00
	15th ST W EXTENSION		Forecasted	\$250,000.00	\$0.00
	15th ST W EXTENSION		Forecasted	\$150,000.00	\$250,000.00
	21ST STREET EAST URBAN RECONSTRUCTION	202411	Forecasted	\$0.00	\$0.00
	4TH AVE E - 29TH ST E TO 40TH ST E		Forecasted	\$0.00	\$0.00
	1ST ST W - 3RD AVE W TO SIMS ST		Forecasted	\$0.00	\$0.00
	EAST DICKINSON GRAVITY SEWER REPLACEMENT		Forecasted	\$700,000.00	\$700,000.00
	WRF BIOSOLIDS HOLDING TANK UPGRADES		Forecasted	\$0.00	\$325,000.00
	10th AVE E STORM SEWER		Forecasted	\$80,000.00	\$0.00
	EAST WATER TANK INTERIOR COATING	202512	Forecasted	\$360,000.00	\$0.00
	2027 WATERMAIN REPLACEMENT		Forecasted	\$500,000.00	\$500,000.00
	FIRE STATION EVALUATION	202409	In Progress	\$525,000.00	\$0.00
	DOWNTOWN LIGHTING	202211	In Progress	\$500,000.00	\$0.00
	I-94 WBL NHU-5-094(160)903 PCN 23695_ RAB at	202233	In Progress	\$1,361,063.00	\$0.00
	10TH AVE E - MUSEUM DR TO 21ST ST (24211 &	202415	In Progress	\$1,960,000.00	\$0.00
	10TH AVE E - VILLARD TO MUSEUM DR E (PCN	202414	In Progress	\$385,000.00	\$0.00
	9TH ST W & 5TH AVE W INTERSECTION SAFETY	202418	In Progress	\$50,000.00	\$0.00
	21st ST W - STATE AVE TO 3rd AVE W - MILL AND	202506	In Progress	\$382,000.00	\$0.00
BALER/RECYCLE BUILDING EXPANSION	202216	In Progress	\$2,125,000.00	\$0.00	
4th St. E. - 5th St. E. - 26th Ave. E Street	202105	In Progress	\$835,000.00	\$0.00	
NORTHWEST REGIONAL POND (BUNDLED WITH	202309	In Progress	\$80,000.00	\$0.00	
2026 UTILITY AND STREET IMPROVEMENTS	202605	In Progress	\$2,200,000.00	\$0.00	
Total				\$13,292,063.00	\$1,863,000.00

Cash on Hand	Project Name	Project #	Status	2026	2027
Cash on Hand	2026 SIDEWALK PROGRAM		Forecasted	\$100,000.00	\$0.00
	WRF IFAS IMPROVEMENTS		Forecasted	\$275,000.00	\$0.00
	WRF PRELIMINARY TREATMENT IMPROVEMENTS		Forecasted	\$50,000.00	\$1,850,000.00
	WRF BIOSOLIDS HOLDING TANK UPGRADES		Forecasted	\$1,325,000.00	\$0.00
	EMERGENCY INERT LANDFILL CLOSURE		Forecasted	\$125,000.00	\$350,000.00
	FIRE STATION EVALUATION	202409	In Progress	\$0.00	\$5,823,000.00
	BALER/RECYCLE BUILDING EXPANSION	202216	In Progress	\$2,000,000.00	\$0.00
CROOKED CRANE TRAIL PHASE II	201816	In Progress	\$320,000.00	\$0.00	
Total				\$4,195,000.00	\$8,023,000.00