



# CITY OF MILES CITY

## Regular Council Meeting Agenda

August 18, 2026 at 6:00 PM

City Council Chambers and online at [zoom.us](https://zoom.us)

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Zoom ID: 4062343462 | Passcode: 59301

### CALL TO ORDER

### PLEDGE OF ALLEGIANCE

### ROLL CALL

#### 1. REQUEST OF CITIZENS AND PUBLIC COMMENT

#### 2. APPROVAL OF COUNCIL MINUTES/COMMITTEE MINUTES

[A.](#) Regular City Council Meeting August 11, 2026

#### 3. SCHEDULE MEETINGS

#### 4. CITY COUNCIL COMMENTS

#### 5. MAYOR COMMENTS

#### 6. UNFINISHED BUSINESS

[A.](#) Resolution 4686- A resolution adopting a revised purchasing policy for the City of Miles City

#### 7. NEW BUSINESS

[A.](#) Discuss Building Department Budget FY 26-27

[B.](#) Discuss Public Works Budget FY 26-27

[C.](#) Discuss Public Utilities Budget FY 26-26

[D.](#) Discuss MCFR Ambulance Budget FY 26-27

[E.](#) Discuss letter from Sarah Kurkowski regarding a safety concern at the intersection of Pleasant St and N, 3rd St.

#### 8. ADJOURNMENT

Public comment on any public matter that is not on the agenda of this meeting can be presented under Request of Citizens, provided it is within the jurisdiction of the City to address. Public comment will be entered into the minutes of this meeting. The City Council cannot take any action on a matter unless notice of the matter has been made on an agenda and an opportunity for public comment has been allowed on the matter. Public matter does not include contested cases and

other adjudicative proceedings



# CITY OF MILES CITY

## Regular Council Meeting Minutes

August 11, 2026 at 6:00 PM

City Council Chambers and online at zoom.us

Zoom ID: 4062343462 | Passcode: 59301

### CALL TO ORDER

### PLEDGE OF ALLEGIANCE

### ROLL CALL

#### PRESENT

Councilmember Dan Scott  
Councilmember Ed Pulecio  
Councilmember Rick Huber  
Councilmember Jeni Losey  
Councilmember Cody Steiner  
Councilmember Kevin Thomason  
Councilmember Brooke Bartholomew  
Mayor Chris Grenz

#### ABSENT

Councilmember Don Simpson

#### ALSO PRESENT

Interim Fire Chief Ed Kanduch, Police Chief Doug Colombik, Contract Planner Joel Nelson, City Attorney Dan Rice, Library Director Sarah Peterson, Dispatch Director Lyne Anderson, Public Utilities Director Tom Speelmon, and Clerk/Recorder Mary Rowe.

#### 1. REQUEST OF CITIZENS AND PUBLIC COMMENT

None

#### 2. SCHEDULE MEETINGS

None

#### 3. STAFF REPORTS & OTHER COMMITTEE MINUTES

#### 4. CITY COUNCIL COMMENTS

#### 5. MAYOR COMMENTS

Read a letter aloud that was received from Sarah Kurkowski regarding a safety concern at the intersection of Pleasant St and N, 3rd St. She is requesting a yield sign be placed at said intersection to address this concern. He requested it be added to a future agenda.

## 6. BID OPENINGS

### A. CITY OWNED LAND LEASE

One bid was received Katelyn Matzen in the amount of \$1,542. All required documents were present. Bid was referred to Contract Planner Nelson for review and recommendation.

## 7. UNFINISHED BUSINESS

### A. RESOLUTION NO. 4686 - A RESOLUTION ADOPTING A REVISED PURCHASING POLICY FOR THE CITY OF MILES CITY, MONTANA.

Motion to postpone until next meeting made by Councilmember Bartholomew, Seconded by Councilmember Losey.

Voting Yea: Councilmember Scott, Councilmember Pulecio, Councilmember Huber, Councilmember Losey, Councilmember Steiner, Councilmember Thomason, Councilmember Bartholomew

## 8. NEW BUSINESS

### A. RESOLUTION NO. 4701 - A RESOLUTION AUTHORIZING THE PURCHASE OF TORQUE TUBES FOR WASTEWATER PLANT ROTORS

Motion made by Councilmember Huber, Seconded by Councilmember Steiner.

Discussion about alternate options and manufacturers took place.

Voting Yea: Councilmember Scott, Councilmember Pulecio, Councilmember Huber, Councilmember Losey, Councilmember Steiner, Councilmember Thomason, Councilmember Bartholomew

### B. APPROVE ABIGAIL STONE LIBRARIAN TO MOVE FROM A PART-TIME POSITION TO A FULL-TIME POSITION (*approved by Library board and Human Resources Committee*)

Motion made by Councilmember Bartholomew, Seconded by Councilmember Steiner.

Voting Yea: Councilmember Scott, Councilmember Pulecio, Councilmember Huber, Councilmember Losey, Councilmember Steiner, Councilmember Thomason, Councilmember Bartholomew

### C. RESOLUTION NO. 4702 - A RESOLUTION APPROVING A REAL PROPERTY LEASE AGREEMENT BETWEEN THE CITY OF MILES CITY AND DMJ PROPERTIES LLC, FOR CERTAIN REAL PROPERTY OWNED BY MILES CITY, MONTANA.

Motion made by Councilmember Bartholomew, Seconded by Councilmember Thomason.

Contract Planner Nelson gave an overview of the renewal process and the timing of this renewal in consideration of lease rate resolution. A brief discussion about other options for increasing revenue and/or property sales took place.

Voting Yea: Councilmember Scott, Councilmember Pulecio, Councilmember Huber, Councilmember Losey, Councilmember Steiner, Councilmember Thomason, Councilmember Bartholomew

### D. DISCUSS MCPD FY26-27 BUDGET.

Chief Colombik went over department budget and answered questions.



E. DISCUSS DISPATCH/911 FY26-27 BUDGET.

Director Anderson went over department budget and answered questions.

F. DISCUSS MCFR FY26-27 BUDGET.

Chief Kanduch went over department budget and answered questions.

G. APPROVE NOTICE FOR PRELIMINARY BUDGET (AVAILABLE FOR VIEWING IN THE CITY CLERKS OFFICE)

Motion made by Councilmember Thomason, Seconded by Councilmember Pulecio.

Voting Yea: Councilmember Scott, Councilmember Pulecio, Councilmember Huber, Councilmember Losey, Councilmember Steiner, Councilmember Thomason, Councilmember Bartholomew

H. APPROVE JULY 2026 CLAIMS

Motion made by Councilmember Bartholomew, Seconded by Councilmember Losey.

Voting Yea: Councilmember Scott, Councilmember Pulecio, Councilmember Huber, Councilmember Losey, Councilmember Steiner, Councilmember Thomason, Councilmember Bartholomew, Mayor Grenz

**9. ADJOURNMENT**

Public comment on any public matter that is not on the agenda of this meeting can be presented under Request of Citizens, provided it is within the jurisdiction of the City to address. Public comment will be entered into the minutes of this meeting. The City Council cannot take any action on a matter unless notice of the matter has been made on an agenda and an opportunity for public comment has been allowed on the matter. Public matter does not include contested cases and other adjudicative proceedings

Motion made by Councilmember Huber, Seconded by Councilmember Thomason.

Voting Yea: Councilmember Scott, Councilmember Pulecio, Councilmember Huber, Councilmember Losey, Councilmember Steiner, Councilmember Thomason, Councilmember Bartholomew

The meeting was adjourned at 8:17pm

**RESOLUTION NO. 4686**

**A RESOLUTION ADOPTING A REVISED PURCHASING POLICY FOR THE CITY OF MILES CITY, MONTANA.**

**WHEREAS**, the City of Miles City wishes to implement a revised policy governing the process relative to all purchases made by the City of Miles City;

**AND WHEREAS** the City of Miles City has developed an updated policy with regards to the same;

**NOW THEREFORE, IT IS RESOLVED BY THE CITY COUNCIL OF THE CITY OF MILES CITY, MONTANA AS FOLLOWS:**

1. The Purchasing Policy attached hereto as Exhibit “A” is hereby approved and adopted by the Council, effective immediately.

**SAID RESOLUTION FINALLY PASSED AND ADOPTED BY A DULY CONSTITUTED QUORUM OF THE CITY COUNCIL OF THE CITY OF MILES CITY, MONTANA, THIS 12<sup>TH</sup> DAY OF MAY, 2026.**

\_\_\_\_\_  
C. A. Grenz, Mayor

ATTEST:

\_\_\_\_\_  
Mary Rowe, City Clerk

## Exhibit A

|                                                                                                                                        |                 |                 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
|  <b>CITY OF MILES CITY<br/>POLICY &amp; PROCEDURE</b> | Effective Date: | 02-2003         |
|                                                                                                                                        | Last Revised:   | <b>05-12-26</b> |
| <b>Purchasing Policy</b>                                                                                                               |                 |                 |
| <b>RESOLUTION # <b>4686</b></b>                                                                                                        |                 |                 |

**Purpose & Scope**

This document is intended to describe the policy and process that shall be followed by the City of Miles City relative to all purchases.

**A. Authorization to Make Purchases**

1. Upon the City Council's acceptance of budgets, all Department Directors are authorized to make purchases required for their departments in accordance with this policy.
2. The Department Director may designate other department staff to make the purchases for the Department; however, the Department Director will acknowledge ALL department purchases through signing off or initialing each transaction.

**B. Montana Law References**

1. MCA 7-5-4302 (1) requires that any automobile, truck, other vehicle, road machinery, other machinery, apparatus, appliances, equipment, materials, supplies, or any construction, repair or maintenance of any kind in excess of \$80,000, must be advertised & let to the lowest responsible bidder.
2. MCA 7-5-4302 (2) and (3) as well as MCA 7-5-4303 and MCA 7-5-4304 provide details on bidding & advertising requirements.
3. MCA 7-5-4305 explains that the bidding process cannot be circumvented by dividing a work or construction project into several contracts or separate work orders or similar device.
4. MCA 7-5-4306 & MCA 7-7-4104 explain limitations placed upon the use of installment purchase contracts.
5. MCA 7-7-4101 explains the purposes for which the City can incur indebtedness.
6. MCA 7-5-4310 explains that the city may make purchases at public auction for any vehicle, machinery, appliance, apparatus, building, or materials and supplies provided the sum is less than \$50,000.
7. MCA 15-70-101 explains that all Gas Tax funds must be disbursed to the lowest responsible bidder for projects set forth in MCA 7-5-2301 and 7-5-4302.

8. MCA 7-5-4301 (2) (a) states all necessary contracts for professional, technical, engineering, or legal services are excluded from the provisions of 7-5-4302 through 7-5-4304, 7-5-4306, and 7-5-4307. However, contracts in which the value of the majority of the services to be rendered constitute services other than professional, technical, engineering, or legal services must be awarded under the bidding procedure provided for in 7-5-4302 through 7-5-4304, 7-5-4306, and 7-5-4307.

~~8.~~

### C. City Policy

1. Department Directors will purchase from local vendors when the item is available locally. Written explanation will be provided and retained by the Director when a local vendor is not the provider.
2. All documentation on purchases will be kept in retrievable files within the appropriate Department.
3. All documentation on purchases for Section E below will be provided to the City Clerk's office for retention in a central location.
4. Minority business enterprises and labor surplus firms will used when possible.
5. All contractors utilizing federal funds will be pre-verified through Sam.gov exclusions list prior to award.
- 4-6. All unbudgeted purchases, no matter the amount, shall be authorized by council prior to purchase.

### D. Process for Procurement by Purchase Order (PO)

1. The Department Director or designee will obtain an invoice from the vendor.
2. The Department Director or designee will prepare and sign the PO and properly code the Purchase Order.
3. The Department Director will insure delivery of signed & coded Purchase Orders to the City Clerk's office as they occur or insure that outstanding PO's are completed properly & delivered to City Clerk's office by the 25th of each month. PO's are paid **the next day after the first Council meeting** of each month.
4. The City Clerk's office will review the PO for completeness and proper coding.
  - a. Department Directors will be advised on POs that need correction or coding adjustment.
  - b. The City Clerk's office may return the PO for the Department Director to correct, or
  - c. The City Clerk's office may make any adjustments after consultation with the Department Director.
5. The City Clerk's office will make notes on any adjustments made to a PO that was not returned to the Department Director for adjustment.

### E. Process for Procurement by Credit Card.

1. Departments will restrict those persons authorized to make purchases with the credit card(s) to as few as needed to meet department needs.
2. Department Directors will sign off on each purchase and code it for budgeting purposes.
3. The Department Director will receive a monthly statement from the credit card company. The Department Director or designee will check that all transactions are theirs; that

documentation (charge slips, receipt or invoice) exists for every purchase; and that each purchase is properly coded for budget purposes.

4. The Department Director will insure that the City Clerk's office gets the original of the card statement and the originals of all documentation (charge slips, receipts or invoices) on a timely basis.
5. All disputed items on the monthly credit card statement, or billing errors or credits due are the responsibility of the Department to rectify or verify.
6. Department Directors and/or employees who are issued a card will sign a "Cardholder Agreement".
7. Credit card(s) will be kept in a secure location(s).
8. The credit card numbers should be protected and should not be posted at a desk or in an easily seen location.
9. The card holder will be responsible for reporting the loss/theft of the credit card to the City Clerk and Department Director immediately. The City Clerk will be responsible to report the loss of the credit card to the Credit Card Company.
10. Credit cards may not be used for any personal (non-City) use, such as: cash advances; meals, per diem that exceeds city policy, or any personal health & medical services.

#### F. Claims review and approval

1. The City Clerk's office will prepare checks to vendors and present the itemized list of reviewed claims to the City Council for approval before payment.
2. Council approval will be obtained at the first council meeting of each month. Each month before claims are approved by the City Council, ~~the Chair of the City's Finance Committee or his/her designee, or~~ the Council member designated to review claims or the Mayor in the Council members Chair's absence, will:
  - a. Review & approve the journal voucher register & supporting vouchers
  - b. Sign the monthly claims list as evidence of that approval;
  - c. Review and account for the numerical sequence of checks & account for any checks paid but not approved by list and confirm voided checks; and
  - d. Compare the claims register with the claims check register;

#### Attachments:

- Guide on How to Write Bid Specifications
- Compliance for Audits of Local Government on Procurement, Bid Letting, Contracts
- Purchasing policy guidelines

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# Purchasing Policy Guidelines for the City of Miles City May 2026

| Amount of Purchase                                                              | Policy/Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Documentation Required                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <del>A. Under \$9,999</del><br><del>10,000-50,001</del><br><u>Under \$4,999</u> | <u>1. Budgeted purchases only;</u><br><u>2. Any manner deemed appropriate by department head manager;</u><br><del>4.3. If unbudgeted, purchase must be approved by city council prior.</del>                                                                                                                                                                                                                                                                                                                     | 1. Copy of invoice and signed purchase order or credit card receipt<br>2. Attach documentation to claim                                                                                                                                                                                                                                                                   |
| <ul style="list-style-type: none"><li>Exception, see Below</li></ul>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                           |
| <del>B. \$10,000 to \$14,999</del><br><u>5,000-14,999</u>                       | <u>1. Payment by written purchase orders only, unless authorization to use a credit card is approved by the Mayor in advance.</u><br><u>2. Obtain mayor's written approval via email or purchase order signature.</u><br><ul style="list-style-type: none"><li>If unbudgeted, purchase must be approved by city council. <del>Secure telephone quotations from a minimum of three vendors, whenever possible.</del><br/><del>1. Document if unable to obtain three quotations.</del><br/><del>3.</del></li></ul> | <u>1. Copy of invoice and signed purchase order or credit card receipt.</u><br><del>1. 2. Attach documentation to claim. Must use purchase order/claim</del><br><del>2. Record of telephone quotations with name of bidder and name of person submitting quote</del><br><del>3. Attach documentation to claim.</del>                                                      |
| <del>C. \$15,000 to \$49,999</del><br><u>15,000-50,000</u>                      | <u>Obtain mayor and council approval prior to purchase.</u><br><del>1.</del> Payment by written purchase orders only, unless authorization to use a credit card is approved by the Mayor in advance.<br><del>2.</del> Secure written <u>or</u> telephone bids/quotes from a minimum of <del>two</del> <u>three</u> vendors, whenever possible.                                                                                                                                                                   | <del>1.</del> Copy of invoice and signed purchase order/claim<br><del>2.</del> List of vendors<br><del>3.</del> Copy of Request for Quotation (RFQ) form<br><del>4.</del> Copies of all memoranda and correspondence concerning the purchase<br><del>5. Written record of any phone conversations regarding the purchase with vendors ("Sole Source" documentation)</del> |

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|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><del>Exception, see Below</del></p>                                                      | <p><del>3. Document if unable to secure three quotations.</del></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p><del>6. Notification to Finance Committee and the Mayor if purchase is being awarded to someone other than the lowest bidder</del></p>                                                                                                                                                                                                                                                                                                                                                                                            |
| <p><del>BD.</del><br/><del>\$50,000 to \$79,999</del><br/><del>50,000 to \$79,999</del></p> | <p>1. Payment by written purchase orders only, unless authorization to use a credit card is approved by the Mayor in advance.</p> <p>2. Secure written bids/quotes from a minimum of <u>three</u> vendors, whenever possible.</p> <p><u>3.</u> Document if unable to secure three quotations.</p> <p><u>3.4.</u> Obtain mayor and council approval.</p> <p><u>4.5.</u> If purchase and amount was approved in Budget, it will need to go to Finance Committee for approval. If the purchase was not in the budget, the purchase must be approved in advance by the Finance Committee and City Council.</p> | <p>1. Copy of invoice and signed purchase order/claim</p> <p>2. List of vendors</p> <p>3. Copy of Request for Quotation (RFQ) form</p> <p>4. Copies of all memoranda and correspondence concerning the purchase</p> <p>5. Written record of any phone conversations regarding the purchase with vendors ("Sole Source" documentation)</p> <p><del>6. Notification to Finance Committee and the Mayor if purchase is being awarded to someone other than the lowest bidder</del></p> <p><u>7.6.</u> Attach documentation to claim</p> |
| <p><del>CE.</del> Over \$80,000 in equipment, supplies or construction costs</p>            | <p>Per appropriate section in Montana Codes Annotated, sealed bids with Public Opening; with legal review on the process prior to letting; followed by City Council approval.</p> <p><del>Solicitation of bids, only need to go to Finance Committee.</del></p>                                                                                                                                                                                                                                                                                                                                            | <p>1. All of the above, plus:</p> <ul style="list-style-type: none"> <li>Copies of all advertisements for bid.</li> <li>Copies of bid specifications as supplied to vendors,</li> <li>Copies of certified mail receipts,</li> <li>Documentation of legal review of the bidding process by the City Attorney</li> </ul>                                                                                                                                                                                                               |

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\*Excluded from the three (3) vendor quotes, as long as it is budgeted for in that current year are curbing, ramps, cement flat work associated with ADA construction, and asphalt paving. This is for individual projects that are under \$25,000. Any one (1) project over \$25,000 will need the three (3) vendor quotes.

## Guide on How to Write Bid Specifications

Specifications provide a precise description of the critical features a supply or service must have to satisfy a need. A specification should be written from the general to the specific. Good procurement practice and Montana law require that specifications not be unduly restrictive (Ref. Mont. Code Ann. § 18-4-234). Restrictive specifications may limit competition and in the end, do not promote the overall economy for the purposes intended. The following outline should be used as a guideline:

1. **Common Title of Supply or Service:** Begin a specification by listing the common name of the product or service sought: "compact sedan," for example, or "photocopier maintenance." Do not list a specific brand name in the title.
2. **Purpose/Use for Supply or Service:** State the intended purpose for which the item will be used. For example, a lawn tractor specification might state: "suitable for daily use (4-6 hours) on a 7-acre complex with several 20 degree slopes." Vendors must know the intended use to assist in determining the specific **supply to bid**.
3. **Description of Supply or Service:** List all the critical features the supply must perform or have to meet your requirements. Use a specification that indicates the necessary **performance** requirements of the end supply or service, or a design specification that details how a product is engineered, if you have a specific physical requirement for the product. However, it is difficult to draft design specifications without being restrictive and limiting competition. A combination of performance and design requirements is often the most ideal specification. Identify the minimum requirements, but make sure the stated minimums will result in a product that will satisfy the needs. If there **are brand name-or-equal** products that are of the appropriate quality level, list several of the acceptable brand names and model numbers. Be careful to not imply that only a certain brand name will be acceptable, unless compatibility is an issue.
4. **List Special Requirements:** Describe any special conditions that the product or vendor must perform. Warranty, service, parts, and training requirements must be included.
5. **Unusual Conditions:** Describe any unusual conditions, such as compatibility, fiscal year funding source, etc.
6. **Delivery Date:** Indicate a specific delivery date, if required. If a delivery time is not specified, it will generally be 30 days after issuance of a purchase order.
7. **Delivery Location:** Be specific about delivery location and any special delivery requirements. Bids must state that supplies are to be shipped F.O.B. Destination – Freight Prepaid, meaning that the title of the supplies remains with the vendor until the supplies are unloaded at the final destination. When supplies are purchased F.O.B. Destination – Freight Prepaid, the vendor is responsible for damage to the supplies while they are in transit and also responsible for filing freight claims if damages are incurred.
8. **Contact Person:** List the name, address, and phone number of the person who should be contacted if questions arise.



|                                                                                                                   |               |
|-------------------------------------------------------------------------------------------------------------------|---------------|
| <b>STATE OF MONTANA</b><br><br><b>COMPLIANCE SUPPLEMENT FOR AUDITS OF</b><br><br><b>LOCAL GOVERNMENT ENTITIES</b> | REF: C/T-6    |
|                                                                                                                   | PAGE: 1 of 15 |
| <b>PROGRAM/SUBJECT:    Cities and Towns - Procurement, Bid Letting, and Contracts</b>                             |               |

**INFORMATION CONTACT:**                      Montana Department of Administration  
                                                                 Local Government Services Bureau  
                                                                 Phone Number:            (406) 841-2909

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## 1. GENERAL BIDDING REQUIREMENTS

- A contract for the purchase of any automobile, truck, other vehicle, road machinery, other machinery, apparatus, appliances, equipment, or materials or supplies or for construction, repair, or maintenance **in excess of \$80,000** must be let to the lowest responsible bidder after advertisement for bids. (MCA 7-5-4302(1)) (**See exceptions to this bidding requirement, below**)
  - √ **Public Auction:** In lieu of soliciting bids, the council may purchase at public auction any vehicle, machinery, appliances, apparatus, building, or materials or supplies for which must be paid a sum of \$50,000 or less. (MCA 7-5-4310)
  - √ **Self-Government Powers:** A local government unit with self-government powers cannot supersede by the passage of a resolution or ordinance the competitive bidding requirements set forth in MCA 7-5-4302. (AGO #175, Vol. 37))
- **Publication Requirements:** The advertisement for bids must be published as provided in 7-1-4127 (See C/T-1 – “General Topics” for discussion of these publication requirements), and the second publication must be made not less than 5 days or more than 12 days before the consideration of bids. If the advertisement is made by posting, 15 days must elapse, including the day of posting, between the time of the posting of the advertisement and the day set for considering bids. (MCA 7-5-4302(2))
- **Exceptions to Bidding Requirements:** The following are the exceptions to the bidding requirements of MCA 7-5-4302:
  1. Purchases necessitated by emergencies, as defined in MCA 7-5-4303(1);
  2. Purchases of supplies or equipment from government agencies when the purchase can result in a substantial savings to the city or town, and when there is sufficient budget for the purchase (MCA 7-5-4303(2));
  3. Alternative project delivery contracts, as provided in Title 18, chapter 2, part 5 (MCA 7-5-4302) (See discussion below)
  4. Solicitation and award of an investment grade energy audit or energy performance contract pursuant to Title 90, Chapter 4, Part 11, or to the construction or installation of conservation measures pursuant to the energy performance contract. (MCA 7-5-4315) (See discussion below)

## 1. GENERAL BIDDING REQUIREMENTS - continued

- **Exceptions to Bidding Requirements - continued:**
  5. Contracts for professional, technical, engineering, or legal services (MCA 7-5-4301(2)(a));

- √ However, contracts in which the value of the majority of the services to be rendered constitute services other than professional, technical, engineering, or legal services must be awarded under the bidding procedures. (MCA 7-5-4301(2)(a))
- √ A contract for the employment of a construction manager that calls only for the application of the contractor's technical expertise and experience in a supervisory capacity and does not involve the procurement of supplies or actual construction is a contract for professional and technical services. (AGO #175, Vol. 37))
- √ A municipality may extend, renew, or amend a contract or series of contracts for the supervision or operation of a physical plant that provides water, sewer, or power services without proceeding under the bidding procedure if:
  - a. one or more of the contracts were awarded to the entity in accordance with the competitive bidding procedures, and
  - b. the entity has provided the services to the municipality for the immediately preceding 5-year period. (**Note:** Other than these situations, supervision over or operation of a physical plant that provides water, sewer, or power services to a municipality does not constitute a service excluded under the provisions of 7-5-4301(2)(a) (above).) (MCA 7-5-4301(2)(b))

## 2. CERTAIN CONTRACTS TO BE SUBMITTED TO VOTERS

- No contract may be let pursuant to MCA 7-5-4302, pertaining to competitive bidding requirements, (see above) that extends over a period of 5 years or more without first submitting the question to a vote of the electors of the city or town. (MCA 7-5-4304)
- √ **Exceptions:** The following are the exceptions to the requirement that the contract be submitted to the voters:
  1. A contract for solid waste management system as defined in MCA 75-10-103, which may not exceed 10 years; or
  2. Obligations issued pursuant to MCA 7-7-4104, which may include bonded indebtedness, note indebtedness, a lease, a lease-purchase agreement, an installment purchase contract, or other legal forms. These obligations are general obligations of the municipality but are not secured by a pledge of the taxing power of the municipality. See 7-7-4104 for the specific terms and restrictions of this type of obligation. (MCA 7-5-4304))

## 3. BIDDING - GAS TAX FUNDS

(See TRAN-1 "Gasoline Tax Apportionment" for additional information)

- If a city or town contracts for construction, reconstruction, maintenance or repair of city or town streets or alleys costing **in excess of \$80,000** to be paid with gasoline tax

funds, the funds must be disbursed to the lowest responsible bidder according to applicable bidding procedures. (MCA 15-70-101(5))

#### 4. **DIVISION OF CONTRACTS PROHIBITED**

- Public work or construction projects for which competitive bidding is required may not be divided into several contracts to circumvent the competitive bidding requirements. (MCA 7-5-4305)

#### 5. **INSTALLMENT PURCHASE CONTRACTS – LENGTH OF TERM**

- When the amount to be paid under an installment purchase contract **exceeds \$4,000**, the council may provide for the payment of the amount in installments extending over a period of **not more than 10 years** if at the time of entering into the contract, there is an unexpended balance of appropriation in the budget for the then-current fiscal year available and sufficient to pay for the portion of the contract price payable during the then-current fiscal year. The budget for each following year in which any portion of the purchase price is to be paid must contain an appropriation for the purpose of paying that portion. The limitations contained in this section do not apply to installment purchase contracts entered into pursuant to 7-7-4104 (See Requirement #2, above.) (MCA 7-5-4306)

#### 6. **LEASE/PURCHASE AGREEMENTS SUBJECT TO BIDDING REQUIREMENTS**

- A lease with an option to purchase is subject to the competitive bidding requirement of MCA 7-5-4302 (See above). (AGO #78, Vol. 41)

#### 7. **CONFLICT OF INTEREST**

- The mayor, any member of the council, any city or town officer, or any relative or employee of an enumerated officer may not be directly or indirectly interested in the profits of any contract entered into by the council while the officer is or was in office. (MCA 7-5-4109(1))
- √ The governing body of a city or town may waive the application of the above prohibition if in an official capacity the officer or employee does not influence the decision-making process or supervise a function regarding the contract in question. A governing body may grant a waiver under this subsection only after publicly disclosing the nature of the conflict at an advertised public hearing held for that purpose. In determining whether to grant a waiver, the governing body shall consider the following factors, where applicable:
  - (a) whether the waiver would provide to a program or project a significant benefit or an essential skill or expertise that would otherwise not be available;
  - (b) whether an opportunity was provided for open competitive bidding or negotiation;
  - (c) whether the person affected is a member of a clearly identified group of persons that is the intended beneficiary of the program or project involved in the contract; and

(d) whether the hardship imposed on the affected person or the governmental entity by prohibiting the conflict will outweigh the public interest served by avoiding the conflict.(MCA 7-5-4109(2))

- City or town officers; or any deputies or employees of a city or town may not be interested in any contract made by them in their official capacity or by anybody, agency, or board of which they are members or employees if they are directly involved with the contract. A former employee may not, within 6 months following the termination of employment, contract or be employed by an employer who contracts with the city or town involving matters with which the former employee was directly involved during employment. (MCA 2-2-201(1))

√ As used above:

1. The term “be interested in” does not include a minority interest in a corporation.
2. The term “contract” does not include:
  - a. contracts awarded based on competitive procurement procedures conducted after the date of employment termination;
  - b. merchandise sold to the highest bidder at public auctions;
  - c. investments or deposits in financial institutions that are in the business of loaning or receiving money;
  - d. a contract with an interested party if, because of geographic restrictions, a local government could not otherwise reasonably afford itself of the subject of the contract. It is presumed that a local government could not otherwise reasonably afford itself of the subject of a contract if the additional cost to the local government is greater than 10% of a contract with an interested party or if the contract is for services that must be performed within a limited time period and no other contractor can provide those services within that time period.
3. The term "directly involved" means the person directly monitors a contract, extends or amends a contract, audits a contractor, is responsible for conducting the procurement or for evaluating proposals or vendor responsibility, or renders legal advice concerning the contract.(MCA 2-2-201(2))

√ The definitions of “be interested in” and “contract” contained in MCA 2-2-201 are incorporated into MCA 7-5-4109. (AGO #28, Vol. 40)

- A public officer or employee shall, prior to acting in a manner that may impinge on public duty, including the award of a permit, contract, or license, disclose the nature of the private interest that creates the conflict. The public officer or employee shall make the disclosure in writing to the commissioner of political practices, listing the amount of private interest, if any, the purpose and duration of the person's services rendered, if any, and the compensation received for the services or other information

that is necessary to describe the interest. If the public officer or employee then performs the official act involved, the officer or employee shall state for the record the fact and summary nature of the interest disclosed at the time of performing the act. (MCA 2-2-131) (**Note:** Even though an interest may be permissible under the exceptions listed in MCA 2-2-201 (above), an official who has a substantial interest in the affected business must comply with MCA 2-2-131. (AGO #28, Vol. 40)

## 8. AWARDING PUBLIC CONTRACTS - PREFERENCES

- Public contracts for construction, repair, or public works must be awarded to the lowest responsible bidder **without regard to residency**. However, a resident bidder must be allowed a preference on a contract against the bid of any nonresident bidder from any state or country that enforces a preference for resident bidders. The preference given to resident bidders of this state must be equal to the preference given in the other state or country. These preferences apply whether the law requires, or does not require, advertisement for bids, and they apply to contracts involving federal funds unless expressly prohibited by the laws of the United States or regulations adopted pursuant to federal laws. (MCA 18-1-102(1)(a) & (2)) [**Note:** Subsection (1)(b), related to public contracts for the purchase of goods, is not applicable to *local governments*.]

## 8. AWARDING PUBLIC CONTRACTS – PREFERENCES - continued

- The Common Rule* (CFR §\_36(c)(2)) prohibits the use of statutorily or administratively imposed in-state or local geographical preferences in the evaluation of bids or proposals **for federally-funded contracts**, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. (**Note:** Government-wide guidance for administering grants and cooperative agreements with States and local governments is contained in the OMB Circular A-102 *Common Rule* (a.k.a. *Grants Management Common Rule*), which was codified by each Federal funding agency in its title of the *Code of Federal Regulations*. The *Common Rule* section numbers are referred to without the Federal agency's part number (e.g., §\_36(c) would refer to the same Procurement/Competition section in all agency regulations). This allows auditors to refer to the same section numbers when discussing administrative issues with different Federal funding agencies. The Codification of Government-wide Grants Requirements by Department can be accessed via this web site: <http://www.whitehouse.gov/omb/grants/chart.html> )

## 9. BID SECURITY

- The advertisement, request, or solicitation for bids must specify that all bidders shall expressly covenant in any bid that if the bidder is awarded the contract, the bidder will, within the time required as stated in the advertisement or solicitation, enter into a formal contract and give a good and sufficient bond to secure the performance of the terms and conditions of the contract. The advertisement or solicitation shall specify the amount of the bond, whether the amount is set by statute or set by the public authority (not less than 10% of the bid price), and shall specify that a bid bond or other form of security specified in 18-1-203 (see below) constitutes compliance with this requirement. (MCA 18-1-202) (**Note:** For a bid for the purchase of

indebtedness, the bond may not be less than 2% of the principal amount of the indebtedness.)

- Bids for public contracts must be accompanied by bid security in the form of cash; cashier's check, certified check, bank money order, or bank draft drawn and issued by a federally or state-chartered bank insured by the federal deposit insurance corporation; or a bid bond, guaranty bond, or surety bond executed by a surety corporation authorized to do business in Montana. (MCA 18-1-203)

#### 10. **CONTRACT PERFORMANCE SECURITY**

**(Note:** These contract performance security requirements may be waived for building or construction projects that cost less than \$50,000. (MCA 18-2-201(4)))

- Whenever a municipality contracts with a person or corporation to do work, the city/town council shall require that the person or corporation deliver a good and sufficient bond with a surety company, licensed in the state, conditioned that the person or corporation shall (1) faithfully perform all of the provisions of the contract; (2) pay all laborers, mechanics, subcontractors, and material suppliers; and (3) pay all persons who supply the person, corporation, or subcontractors with provisions, provender, material or supplies for performing the work. (MCA 18-2-201)
- The municipality may, in lieu of a surety bond, permit the deposit with the municipality of the following securities in an amount at least equal to the contract sum to guarantee the contract performance: cash; cashier's check, certified check, bank money order, certificate of deposit, money market certificate, or bank draft or irrevocable letter of credit drawn and issued by a federally or state-chartered bank or S&L association insured by the FDIC or an insured credit union. (MCA 18-2-201)

#### 11. **ACCEPTANCE AND FINAL PAYMENT ON CONSTRUCTION CONTRACTS**

- A government entity that enters into a contract for the construction of a building shall, unless otherwise provided by law or the contract and within 10 days after a request by the construction contractor for final acceptance, decide whether or not to make final acceptance. Within 30 days after final acceptance by the government entity, the government entity shall make the final payment of the contract price specified in the contract to the other party to the contract. (MCA 18-2-306)

#### 12. **RETAINAGE FOR PUBLIC CONTRACTS**

- The maximum retainage applied to construction contracts may not exceed 5% if the contractor is performing by the terms of the contract. (Retainage means the ratio, in percent, of funds retained to the total amount to be paid to the contractor by the government entity) (MCA 18-2-316)

**(Note:** In all public works contracts entered into under the provisions of Title 18, Chapter 2, Part 4, MCA, [i.e., Standard Prevailing Rate of Wages – see below] at least \$1,000 of the contract price must be withheld at all times until the termination of the public works contract. (MCA 18-2-404(2)))

### 13. STATE PREVAILING WAGE RATES (MONTANA'S "LITTLE DAVIS BACON ACT")

- Current State prevailing wage rates established by the Montana Department of Labor and Industry can be found at: <http://erd.dli.mt.gov/labor-standards/state-prevailing-wage-information/current-prevailing-wage-rates.html>
- The *State* prevailing wage rates do not apply in those instances in which the standard prevailing rate of wages is determined by *federal* law. (MCA 18-2-402(2))
- "Public works contract" is defined as a contract for **construction services** let by the state, county, municipality, school district, or political subdivision or for **nonconstruction services** let by the state, county, municipality, or political subdivision in which the total cost of the contract is in **excess of \$25,000**. (MCA 18-2-401(11)(a))
  - √ "Construction services" means work performed by an individual in building construction, heavy construction, highway construction, and remodeling work. The term does not include engineering, superintendence, management, office, or clerical work on a public works contract; or consulting contracts, contracts with commercial suppliers for goods and supplies, or contracts with professionals licensed under state law. (MCA 18-2-401(3))
  - √ Services that qualify as "nonconstruction services" are listed at MCA 18-2-401(9) and include a wide range of activities, but do not include management, office, or clerical work.
- A public contracting agency must include in the bid specifications and contracts for any public works the following:
  - (a) an unequivocal agreement by the contractor or employer to give preference to employment of bona fide Montana residents (MCA 18-2-403);
  - (b) a statement that any construction project, excluding projects involving the expenditure of federal aid funds or where residency preference laws are specifically prohibited by federal law, the bid specifications and the contract shall provide that at least 50% of the workers of each contractor working on the project will be bona fide Montana residents (MCA 18-2-409);
  - (c) an unequivocal agreement by the contractor or employer that a worker performing labor on the project will be paid the applicable standard prevailing rate of wages;
  - (d) a listing of standard prevailing wage rates including fringe benefits applicable to the public works contract; (MCA 18-2-422) and
  - (e) the contract provisions must clearly show that the contractor or employer is bound to pay wages at rates determined by the Department of Labor and Industry, and to give required preferences.(ARM 24.17.144)



### 13. STATE PREVAILING WAGE RATES (MONTANA'S "LITTLE DAVIS BACON ACT") - continued

- All public works contracts and the bid specifications for those contracts must contain:
  - (1) a provision stating for each job classification the standard prevailing wage rate, including fringe benefits, that the contractors and employers shall pay during construction of the project; (See also MCA 18-2-403)
  - (2) a provision requiring each contractor and employer to maintain payroll records in a manner readily capable of being certified for submission to the Department of Labor & Industry for not less than 3 years after the contractor's or employer's completion of work on the project; and
  - (3) a provision requiring each contractor to post a statement of all wages and fringe benefits. (MCA 18-2-422)

**(Note:** Failure to include these provisions in a public works contract relieves the contractor from the obligation to pay the standard prevailing wage rate and places the obligation on the public contracting agency. (MCA 18-2-403(9); ARM 24.17.144)

- Transportation of goods, supplies, materials, and manufactured or fabricated items to or from the project location is not subject to payment of the standard prevailing rate of wages. (MCA 18-2-403(6))
- All public works contracts under this part must be approved in writing by the legal adviser of the contracting government prior to execution. (MCA 18-2-404(1))
- At least \$1,000 of the contract price must be withheld at all times until the termination of the public works contract. (MCA 18-2-404(2))
- Any public works contract that calls for more than 30 months to fully perform must include a provision to adjust the standard prevailing rate of wages to be paid. The standard prevailing rate of wages must be adjusted 12 months after the date of the award of the contract, and the amount of the adjustment must be a 3% increase. The adjustment must be made and applied every 12 months for the term of the contract. (MCA 18-2-417) **(Note:** Any increase in the standard rate of prevailing wages for workers under this section is the sole responsibility of the contractor and any subcontractors and not the contracting agency.)
- When a public works project costing more than \$50,000 is accepted by the public contracting agency, a notice of acceptance and the completion date of the project must be sent to the Department of Labor & Industry. The Department may *request* this information for projects costing less than this amount. (MCA 18-2-421; ARM 24.17.144)

### 14. ALTERNATIVE PROJECT DELIVERY CONTRACTS

- Alternative project delivery contract means a construction management contract, a general contractor construction management contract, or a design-build contract. (MCA 18-2-501)

- A governing body that uses an alternative project delivery contract shall demonstrate that the governing body has or will have knowledgeable staff or consultants who have the capacity to manage an alternative project delivery contract. (MCA 18-2-502(1))
- Prior to awarding an alternative project delivery contract, the governing body shall make a determination, in writing, that the proposal meets at least two of the sets of criteria described in (a) through (c) below, and that the proposal meets the provisions of (d). (MCA 18-2-502(2) & (3))
  - a. The project has significant schedule ramifications and using the alternative project delivery contract is necessary to meet critical deadlines by shortening the duration of construction.
  - b. By using an alternative project delivery contract, the design process will contribute to significant cost savings.
  - c. The project presents significant technical complexities that necessitate the use of an alternative delivery project contract
  - d. Using an alternative project delivery contract will not encourage favoritism or bias in awarding the contract or substantially diminish competition for the contract.
- The governing body's decision to award an alternative project delivery contract must be based, at a minimum, on:
  - (a) the applicant's history and experience with projects similar to the project under consideration; financial health; staff or workforce that is proposed to be committed to the project; approach to the project; and project costs, and
  - (b) any additional criteria or factors that reflect the project's characteristics, complexities, or goals. (MCA 18-2-503(2))
- At the conclusion of the selection process, the governing body shall state and document in writing the reasons for selecting the contractor that was awarded the contract. The documentation must be provided to all applicants and to anyone else, upon request. The governing body may compensate unsuccessful applicants for costs incurred in developing and submitting a proposal, provided that all unsuccessful applicants are treated equitably. (MCA 18-2-503(4) & (5))

#### 15. **OPTIONAL ADOPTION OF MONTANA PROCUREMENT ACT**

- A city or town may adopt any or all parts of the Montana Procurement Act (Title 18, Chapter 4, MCA) and the accompanying rules promulgated by the Montana Department of Administration (ARM Chapter 2.5) (MCA 18-4-124).

#### 16. **STATE PROCUREMENT CARD PROGRAM**

- **Effective July 2013**, the State of Montana amended its Procurement Card contract with US Bank to allow approved local public procurement units to participate in the Program. Financial controls in place include daily and monthly spending limits. The

Program gives local governments the ability to purchase items from the State's new online eMarket Center: <http://gsd.mt.gov/ProcurementServices/emarketcenter.mcpix>

- A participating entity must follow the same terms, conditions and payment terms as outlined in the State's contract with US Bank. A copy of the State contract will be provided to the participating entity upon request. Mandatory requirements for an entity to participate in the Program include blocked merchant codes, including pawn shops, liquor stores, and jewelry stores.
- Optional recommendations to set individualized parameters on procurement cards include:
  - √ \$5,000 per month spending limit per cardholder (may be changed as needed);
  - √ Limitations on the days of the week the card can be used (Monday through Friday);
  - √ Limiting the number of transactions per day; and
  - √ Limiting the dollar amount per transaction.
- Questions? Contact State Procurement Bureau of Department of Administration—406.444.2575.

#### **17. PRINTING CONTRACTS**

- The city or town council has power to provide for the city or town printing. The contract for city or town printing must be let annually to the lowest bidder. (MCA 7-5-4108)

#### **18. ARCHITECTURAL, ENGINEERING, AND LAND SURVEYING SERVICES**

- Governmental agencies, including cities and towns, must publicly announce requirements for architectural, engineering, and land surveying services and negotiate contracts for such professional services on the basis of demonstrated competence and qualifications for the type of professional services required and at fair and reasonable prices. (MCA 18-8-201)
- Each government shall publish in advance its requirement for professional services. The announcement must state concisely the general scope and nature of the project or work for which the services are required and the address of a representative of the government who can provide further details. A government may comply with this section by:
  - (1) publishing an announcement on each occasion when professional services provided by a licensed professional are required by the government; or
  - (2) announcing generally to the public its projected requirement for any category or type of professional services. (MCA 18-8-203)
- In the procurement of the above professional services, the government may encourage firms engaged in the lawful practice of their profession to submit annually a statement of qualifications and performance data. The government shall evaluate current

statements of qualifications and performance data on file with the government, together with those that may be submitted by other firms regarding the proposed project, and conduct discussions with one or more firms regarding anticipated concepts and the relative utility of alternative methods of approach for furnishing the required services. The government shall then select, based on criteria established under government procedures and guidelines and the law, the firm considered most qualified to provide the services required for the proposed project. The government procedures and guidelines must be available to the public and include at a minimum the criteria specified in 18-8-204(2)(b) as they relate to each firm.(MCA 18-8-204)

- The government shall negotiate a contract with the most qualified firm for the above professional services at a price which the government determines to be fair and reasonable. In making its determination, the government shall take into account the estimated value of the services to be rendered, as well as the scope, complexity, and professional nature thereof. If the government is unable to negotiate a satisfactory contract with the firm selected at a price the government determines to be fair and reasonable, negotiations with that firm must be formally terminated and the government shall select other firms in accordance with 18-8-204 and continue as directed in this section until an agreement is reached or the process is terminated. (MCA 18-8-205)
- This part need not be complied with by a government when the contracting authority makes a finding in accordance with this or any other applicable law that an emergency requires the immediate execution of the work involved. This part does not relieve the contracting authority from complying with applicable law limiting emergency expenditures.(MCA 18-8-211)
- Cities and towns securing architectural, engineering, and land surveying services for projects for which the fees are estimated not to exceed \$20,000 may contract for those professional services by direct negotiation. (MCA 18-8-212)
- No agency may separate service contracts or split or break projects for the purpose of circumventing the provisions of Title 18, Chapter 8, Part 2, MCA. (MCA 18-8-212)

## **19. LOCAL GOVERNMENT ENERGY PERFORMANCE CONTRACTS**

- Energy performance contracts are a means by which local government units can achieve energy and water conservation without an initial capital outlay. “Energy performance contract” is defined as a contract between a local government unit and a qualified provider for evaluation, recommendation, and implementation of one or more conservation measures, evaluation of conservation-related cost savings, and a guarantee of cost savings. (MCA 90-4-1101 & 1102)
- A local government may solicit requests for qualifications (RFQ) to enter into an energy performance contract and requests for proposals for investment grade energy audits, and negotiate a contract with the most qualified provider by following the process in MCA 90-4-1104. Alternatively, the local government can avoid the RFQ

process by selecting a qualified provider from a pre-qualified list provided by the Montana Department of Environmental Quality's Air, Energy and Pollution Prevention Bureau. (MCA 90-4-1104 & 1105; MACo Newsletter 2/06)

- An investment grade audit serves as a basis for the terms of an energy performance contract. If the local government determines that the energy audit doesn't provide sufficient conservation-related cost savings, it shall pay the cost of the audit and decline to enter into the energy performance contract. If it is determined that the energy audit provides sufficient cost savings, the qualified provider shall provide plans for the proposed conservation measures. The local government may then negotiate the conservation measures to be included in the energy performance contract and enter into the contract. (MCA 90-4-1106)
- The energy performance contract may include the option of payment of the costs of the energy audit and plans provided for proposed conservation measures through project financing. (MCA 90-4-1106)
- The term of an energy performance contract must be a minimum of 3 years and may be up to the useful life of the conservation measures or 20 years, whichever is less. The contract must require the qualified provider to (1) guarantee the cost savings to the extent necessary to pay for the conservation measures, including financing charges incurred over the life of the contract, (2) monitor the costs savings, and (3) prepare an annual report documenting the performance of the conservation measures. (MCA 90-4-1107)
- Payment obligations pursuant to an energy performance contract aren't general obligations of the local government and are collectible only from conservation-related costs savings provided in the energy performance contract and other revenue, if any, pledged in the energy performance contract. (MCA 90-4-1109)

## 20. **FEDERAL INFORMATION RETURNS**

- The entity must report on a Federal Information Return, Form 1099-MISC, all payments of \$600 or more which the entity makes during a calendar year to anyone, other than a corporation or tax-exempt organization, who is not an employee. (U.S. Internal Revenue Service Codes)

<http://www.irs.gov/uac/Form-1099-MISC,-Miscellaneous-Income->

**(Note:** The following are some examples of payments to be reported on Form 1099-MISC. For a complete list, contact the IRS:

Professional service fees, such as fees to attorneys (including corporations), accountants, architects, contractors, subcontractors, etc.

Payments by attorneys to witnesses or experts in legal adjudication.

2394 BUILDING CODE ENFORCEMENT

| Org | Account | Object | Actuals |       |       | Current |       | % Exp. | Prelim. |       | Budget Changes | Final Budget | % Old Budget |
|-----|---------|--------|---------|-------|-------|---------|-------|--------|---------|-------|----------------|--------------|--------------|
|     |         |        | 22-23   | 23-24 | 24-25 | 25-26   | 25-26 |        | 26-27   | 26-27 |                |              |              |

18 BUILDING INSPECTION

|                               |  |  |        |        |         |         |         |      |         |  |         |       |
|-------------------------------|--|--|--------|--------|---------|---------|---------|------|---------|--|---------|-------|
| 420531 Building Inspection    |  |  | 47,042 | 41,260 | 53,544  | 69,970  | 69,992  | 100% | 67,552  |  | 67,552  | 97%   |
| 111 Salaries and Wages - Perm |  |  |        | 19     |         |         | 0       | 0%   |         |  | 0       | 0%    |
| 121 OVERTIME-PERMANENT        |  |  | 4,908  | 1,592  | 4,306   | 4,056   | 0       | ***  | 1,000   |  | 1,000   | ***   |
| 131 VACATION                  |  |  | 3,837  | 1,880  | 2,785   | 2,854   | 0       | ***  | 1,000   |  | 1,000   | ***   |
| 132 SICK LEAVE                |  |  | 174    | 400    |         | 60      | 0       | ***  |         |  |         | 0%    |
| 133 OTHER LEAVE PAY           |  |  | 139    | 68     | 91      | 175     | 97      | 180% | 63      |  | 63      | 65%   |
| 141 Unemployment Insurance    |  |  | 648    | 471    | 865     | 1,045   | 971     | 108% | 882     |  | 882     | 91%   |
| 142 Workers' Compensation     |  |  | 9,141  | 9,603  | 10,419  | 12,508  | 11,282  | 111% | 11,690  |  | 11,690  | 104%  |
| 143 Health Insurance          |  |  | 4,244  | 3,070  | 4,069   | 5,175   | 5,064   | 102% | 5,321   |  | 5,321   | 105%  |
| 144 FICA                      |  |  | 4,972  | 4,094  | 5,500   | 6,673   | 5,891   | 113% | 6,309   |  | 6,309   | 107%  |
| 145 PERS                      |  |  | 228    | 55     | 190     | 150     | 150     | 100% | 150     |  | 150     | 100%  |
| 196 CLOTHING ALLOTMENT        |  |  | 558    | 680    | 315     | 138     | 1,500   | 9%   | 1,500   |  | 1,500   | 100%  |
| 210 Office Supplies and Mater |  |  |        | 230    | 31      | 303     | 500     | 61%  | 200     |  | 200     | 40%   |
| 214 Small Items of Equipment  |  |  | 462    | 1,267  | 6,053   | 8,440   | 7,500   | 113% | 12,500  |  | 12,500  | 167%  |
| 220 Operating Expenses        |  |  | 208    |        |         | 579     | 1,000   | 58%  | 1,000   |  | 1,000   | 100%  |
| 231 Gas, Oil, Diesel Fuel, Gr |  |  | 1,168  | 522    | 3       | 12      | 100     | 12%  | 50      |  | 50      | 50%   |
| 311 Postage, Box Rent, Etc.   |  |  | 511    |        | 52      | 249     | 1,000   | 25%  | 200     |  | 200     | 20%   |
| 320 Printing, Duplicating, Ty |  |  | 343    | 584    |         | 182     | 500     | 36%  | 250     |  | 250     | 50%   |
| 322 Books, Catalogs, Brochure |  |  |        |        |         |         | 300     | ***  | 4,000   |  | 4,000   | 1333% |
| 330 Publicity, Subscriptions  |  |  | 216    | 379    | 82      | 138     | 100     | 138% | 100     |  | 100     | 100%  |
| 331 Publication of Formal & L |  |  |        | 160    | 110     | 221     | 300     | 74%  | 250     |  | 250     | 83%   |
| 334 Memberships, Registration |  |  | 934    | 937    | 1,362   | 683     | 1,500   | 46%  | 1,500   |  | 1,500   | 100%  |
| 345 Telephone                 |  |  |        | 253    | 13,865  | 38,225  | 20,000  | 191% | 20,000  |  | 20,000  | 100%  |
| 350 Professional Services     |  |  | 11,067 | 4,328  | 6,096   | 6,342   | 1,000   | 634% | 1,000   |  | 1,000   | 100%  |
| 360 Contr R & M               |  |  | 117    |        |         |         | 500     | 0%   | 250     |  | 250     | 50%   |
| 363 R&M Vehicles/Equip/Labor- |  |  |        |        |         |         | 1,000   | 0%   | 750     |  | 750     | 75%   |
| 370 Travel                    |  |  | 469    | 240    | 578     | 594     | 700     | 85%  | 250     |  | 250     | 36%   |
| 380 Training Services         |  |  |        |        |         |         | 500     | 0%   | 250     |  | 250     | 50%   |
| 512 Insurance on Vehicles & E |  |  | 2,400  | 2,400  | 2,400   | 2,400   | 2,400   | 100% | 2,400   |  | 2,400   | 100%  |
| 531 Building & Office Rental  |  |  |        | 490    | 141     |         | 150     | 0%   | 150     |  | 150     | 100%  |
| 540 Special Assessments       |  |  |        |        |         | 42,670  | 42,955  | 99%  |         |  |         | 0%    |
| 940 Machinery & Equipment     |  |  |        |        |         | 207,842 | 176,952 | 117% | 140,567 |  | 140,567 | 79%   |
| Account:                      |  |  | 97,352 | 76,955 | 113,791 | 207,842 |         |      |         |  |         |       |

510330 Comprehensive Liability Insurance

|               |  |  |       |       |       |       |       |      |       |  |       |      |
|---------------|--|--|-------|-------|-------|-------|-------|------|-------|--|-------|------|
| 513 Liability |  |  | 1,143 | 1,225 | 1,108 | 1,269 | 1,270 | 100% | 1,300 |  | 1,300 | 102% |
| Account:      |  |  | 1,143 | 1,225 | 1,108 | 1,269 | 1,270 | 100% | 1,300 |  | 1,300 | 102% |

521000 Interfund Operating Transfers Out

|                              |  |  |       |       |       |       |        |     |        |  |        |      |
|------------------------------|--|--|-------|-------|-------|-------|--------|-----|--------|--|--------|------|
| 820 Transfers to Other Funds |  |  | 4,881 | 9,097 | 6,686 | 7,036 | 21,376 | 33% | 21,376 |  | 21,376 | 100% |
| Account:                     |  |  | 4,881 | 9,097 | 6,686 | 7,036 | 21,376 | 33% | 21,376 |  | 21,376 | 100% |

Orgn: 103,376 87,277 121,585 216,147 199,598 108% 163,243 0 163,243 81%

Fund: 103,376 87,277 121,585 216,147 199,598 108% 163,243 0 163,243 81%



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16:29:28

CITY OF MILES CITY  
Revenue Budget Report -- MultiYear Actuals  
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2394 BUILDING CODE ENFORCEMENT

| Account                        | Actuals |        | Current Budget |         | % Rec. Budget |       | Prelim. Budget |       | Budget Change |       | % Old Budget |       |
|--------------------------------|---------|--------|----------------|---------|---------------|-------|----------------|-------|---------------|-------|--------------|-------|
|                                | 22-23   | 23-24  | 24-25          | 25-26   | 25-26         | 25-26 | 26-27          | 26-27 | 26-27         | 26-27 | 26-27        | 26-27 |
| 320000 LICENSES AND PERMITS    | 97,949  | 28,204 | 201,137        | 119,686 | 182,000       | 66%   | 169,306        |       | 169,306       |       | 93%          | 93%   |
| 323010 Building & Related      |         |        |                |         |               |       |                |       |               |       |              |       |
| Group:                         | 97,949  | 28,204 | 201,137        | 119,686 | 182,000       | 66%   | 169,306        | 0     | 169,306       |       | 93%          | 93%   |
| 380000 OTHER FINANCING SOURCES |         |        |                |         |               |       |                |       |               |       |              |       |
| 383000 Interfund Operating     |         |        |                | 42,955  | 42,955        | 100%  |                |       |               |       | 0            | 0%    |
| Group:                         |         |        |                | 42,955  | 42,955        | 100%  | 0              | 0     | 0             | 0     | 0            | 0%    |
| Fund:                          | 97,949  | 28,204 | 201,137        | 162,641 | 224,955       | 72%   | 169,306        | 0     | 169,306       |       | 75%          | 75%   |





|                                            | Preliminary Budget | Increase to   | Reasoning                                                                                                                                                                                                                                                                                |
|--------------------------------------------|--------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1000-13-460433-214                         | 3,000              | 4,500         | Starting to replace older worn out items such as weed eaters, sprayers, etc.                                                                                                                                                                                                             |
| 1000-13-460439-230                         | 750                | 3,000         | Start to repair cracks in courts, paint lines, nets, other items if possible                                                                                                                                                                                                             |
| 1000-13-521000-820                         | 0                  | 15,000        | Start to put money in capital improvement to start saving up to replace expensive items that are getting old and worn out. Mowers, pickups, sweeper, tool cat, etc.                                                                                                                      |
| 1000-460445                                |                    |               | This is a reminder that pools in only 1/3 budgeted for the 26/27 fiscal year since it will only be open for 1 of the three months until next budget season. Looking into the future you can take a majority of these numbers and increase them 2/3 to get actual cost to run for a year. |
| 1000-201-431200-311                        | 1,000              | 2,000         | Postage to send out informational flyers and flood awareness day notices                                                                                                                                                                                                                 |
| 1000-201-431200-334                        | 100                | 350           | Keep membership to pay for certified floodplain manager                                                                                                                                                                                                                                  |
|                                            |                    |               |                                                                                                                                                                                                                                                                                          |
| <b>Total increase cost to general fund</b> |                    | <b>20,000</b> | This increase does not include anything form pools budget for FY 27/28                                                                                                                                                                                                                   |

|                    |       |        |                                                                                                                                                                                                                              |
|--------------------|-------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2440-50-430263-350 | 750   | 15,000 | Increase to upgrade lights at underpass to LED and move switch into a safer location outside of a potential flood area. This increase will not cause an increase in assessments. Currently have 51,749 in cash in this fund. |
| 2450-51-430263-341 | 6,750 | 7,000  | Increase to match what electricity would cost for this district.                                                                                                                                                             |
| 2480-47-430263-341 | 400   | 500    | Increase to match what electricity would cost for this district.                                                                                                                                                             |

|                     |         |         |                                                                                                                                                                                                                                                    |
|---------------------|---------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2510-107-430220-231 | 40,000  | 50,000  | Cost of fuel keeps going up, want to make sure I have enough to cover equipment usage.                                                                                                                                                             |
| 2510-107-430220-363 | 75,000  | 100,000 | For the last four years cost has been over \$75,000 for repair and maintenance of vehicles and equipment.                                                                                                                                          |
| 2510-107-430220-531 | 4,000   | 4,200   | Want to match what the amount has been for the last four years. Rental to be in City Hall                                                                                                                                                          |
| 2510-107-430220-532 | 4,000   | 7,500   | Compare to last two years. Lease of land from BNSF                                                                                                                                                                                                 |
| 2510-107-430233-230 | 500,000 | 750,000 | Increase to cover cost of paving, council approved 515000 for current paving project and will need money to cover the rest of the year when items come up.                                                                                         |
| 2510-107-430234-350 | 120,000 | 130,000 | Have project I would like to get done such as Anderson Park and start to redo some of the curbs downtown. First Luther Church wants to redo parking along street to diagonal parking so curb will need to be redone. Also use this money for ADAs. |

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CITY OF MILES CITY  
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40 PUBLIC WORKS

910 Public Works City Garage

| Fund | Account | Object | Actuals |       |       |       |       | Current Budget | % Exp. | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|------|---------|--------|---------|-------|-------|-------|-------|----------------|--------|----------------|----------------|--------------|--------------|
|      |         |        | 22-23   | 23-24 | 24-25 | 25-26 | 25-26 |                |        |                |                |              |              |

430220 Operations

|     |                            |         |         |         |         |         |      |         |         |     |     |     |
|-----|----------------------------|---------|---------|---------|---------|---------|------|---------|---------|-----|-----|-----|
| 110 | Salaries and Wages-Comp A  | 606     | 3,685   | 105,542 | 80,335  | 124,394 | 0    | 0%      | 123,226 | 0   | 0%  | 0%  |
| 111 | Salaries and Wages - Perm  | 94,164  | 101,606 | 1,004   | 429     | 0       | ***  | ***     | ***     | *** | *** | *** |
| 121 | OVERTIME-PERMANENT         | 2,698   | 705     | 8,644   | 7,067   | 0       | ***  | ***     | ***     | *** | *** | *** |
| 131 | VACATION                   | 7,696   | 6,229   | 3,549   | 911     | 0       | ***  | ***     | ***     | *** | *** | *** |
| 132 | SICK LEAVE                 | 2,670   | 3,925   | 30      | 30      | 0       | ***  | ***     | ***     | *** | *** | *** |
| 133 | OTHER LEAVE PAY            |         |         |         |         |         |      |         |         |     |     |     |
| 134 | HOLIDAY PAY                |         | 104     | 117     | 212     | 0       | 0%   | 299     | 0       | 0%  | 0%  | 0%  |
| 141 | Unemployment Insurance     | 267     | 169     | 179     | 409     | 1,500   | 27%  | 1,200   | 0       | 0%  | 0%  | 0%  |
| 142 | Workers' Compensation      | 3,775   | 3,575   | 4,230   | 3,422   | 4,258   | 80%  | 4,693   | 0       | 0%  | 0%  | 0%  |
| 143 | Health Insurance           | 17,469  | 19,729  | 20,337  | 15,500  | 22,563  | 69%  | 12,649  | 0       | 0%  | 0%  | 0%  |
| 144 | FICA                       | 8,039   | 8,516   | 9,015   | 6,743   | 9,461   | 71%  | 9,368   | 0       | 0%  | 0%  | 0%  |
| 145 | PERS                       | 9,527   | 10,191  | 10,780  | 7,881   | 10,826  | 73%  | 10,859  | 0       | 0%  | 0%  | 0%  |
| 196 | CLOTHING ALLOTMENT         | 400     | 400     | 400     | 400     | 400     | 100% | 400     | 0       | 0%  | 0%  | 0%  |
| 210 | Office Supplies and Mater  | 48      | 1,151   | 1,055   | 409     | 1,500   | 27%  | 1,200   | 0       | 0%  | 0%  | 0%  |
| 214 | Small Items of Equipment   | 7,514   | 3,657   | 1,384   | 8,403   | 10,000  | 84%  | 12,000  | 0       | 0%  | 0%  | 0%  |
| 220 | Operating Expenses         | 181     | 163     | 3,160   | 1,259   | 1,500   | 84%  | 1,750   | 0       | 0%  | 0%  | 0%  |
| 222 | Chemicals, Lab & Med Suppl |         |         |         |         |         |      |         |         |     |     |     |
| 226 | Clothing and Uniforms      | 106     | 720     | 588     | 200     | 500     | 40%  | 500     | 0       | 0%  | 0%  | 0%  |
| 230 | Repair and Maintenance Su  | 399     | 1,193   | 100     | 100     | 1,000   | 10%  | 700     | 0       | 0%  | 0%  | 0%  |
| 231 | Gas, Oil, Diesel Fuel, Gr  | 173     | 125     | 2,189   | 200     | 800     | 25%  | 750     | 0       | 0%  | 0%  | 0%  |
| 311 | Postage, Box Rent, Etc.    |         | 12      |         |         | 0       | 0%   |         | 0       | 0%  | 0%  | 0%  |
| 334 | Memberships, Registration  |         | 28      |         |         | 0       | 0%   |         | 0       | 0%  | 0%  | 0%  |
| 341 | Electric Utility Services  | 7,488   | 7,860   | 6,474   | 4,674   | 7,200   | 65%  | 7,200   | 0       | 0%  | 0%  | 0%  |
| 342 | Water Utility Services     | 1,402   | 1,310   | 1,455   | 1,228   | 1,300   | 94%  | 2,000   | 0       | 0%  | 0%  | 0%  |
| 343 | Sewer Utility Services     | 1,635   | 1,528   | 1,701   | 1,434   | 1,200   | 120% | 2,000   | 0       | 0%  | 0%  | 0%  |
| 344 | Gas Utility Service        | 4,045   | 2,130   | 2,279   | 1,909   | 3,000   | 64%  | 3,500   | 0       | 0%  | 0%  | 0%  |
| 345 | Telephone                  | 1,266   | 1,272   | 1,477   | 844     | 1,300   | 65%  | 1,400   | 0       | 0%  | 0%  | 0%  |
| 346 | Garbage Service            | 1,110   | 284     | 1,500   | 524     | 1,500   | 35%  | 1,300   | 0       | 0%  | 0%  | 0%  |
| 347 | Internet                   | 323     | 323     | 323     | 175     | 400     | 44%  | 350     | 0       | 0%  | 0%  | 0%  |
| 350 | Professional Services      | 194     | 163     | 307     | 1,487   | 500     | 297% | 2,500   | 0       | 0%  | 0%  | 0%  |
| 360 | Contr R & M                | 185     | 82      | 794     |         | 500     | 0%   | 500     | 0       | 0%  | 0%  | 0%  |
| 363 | R&M Vehicles/Equip/Labor-  |         | 48      | 93      | 109     | 100     | 109% | 200     | 0       | 0%  | 0%  | 0%  |
| 370 | Travel                     |         |         |         |         | 200     | 0%   | 100     | 0       | 0%  | 0%  | 0%  |
| 380 | Training Services          |         |         |         |         | 200     | 0%   | 100     | 0       | 0%  | 0%  | 0%  |
|     | Account:                   | 173,380 | 150,883 | 188,576 | 145,885 | 204,881 | 71%  | 161,094 | 0       | 0%  | 0%  | 78% |

510330 Comprehensive Liability Insurance

|     |           |         |         |         |         |         |      |         |    |    |    |     |
|-----|-----------|---------|---------|---------|---------|---------|------|---------|----|----|----|-----|
| 513 | Liability | 2,377   | 2,547   | 2,882   | 2,462   | 2,462   | 100% | 0       | 0% | 0% | 0% | 0%  |
|     | Account:  | 2,377   | 2,547   | 2,882   | 2,462   | 2,462   | 100% | 0       | 0% | 0% | 0% | 0%  |
|     | Orgn:     | 175,757 | 183,430 | 191,458 | 148,347 | 207,343 | 72%  | 161,094 | 0  | 0% | 0% | 77% |
|     | Fund:     | 175,757 | 183,430 | 191,458 | 148,347 | 207,343 | 72%  | 161,094 | 0  | 0% | 0% | 77% |

Change to these - Same

214/270

JUL 16 2026

04/07/26  
4:21:54

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4060 CAPITAL IMPROV-PUBLIC WORKS

Org Account Object

| Org | Account | Object | 22-23 | 23-24 | Actuals | 24-25 | 25-26 | Current Budget | % Exp. | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|-----|---------|--------|-------|-------|---------|-------|-------|----------------|--------|----------------|----------------|--------------|--------------|
|-----|---------|--------|-------|-------|---------|-------|-------|----------------|--------|----------------|----------------|--------------|--------------|

911 Public Works Operations

430233 Roadway/Re-surfacing

214 Small Items of Equipment

350 Professional Services

940 Machinery & Equipment

Account:

|       |         |         |       |         |    |   |   |   |    |   |   |   |    |
|-------|---------|---------|-------|---------|----|---|---|---|----|---|---|---|----|
| Orgn: | 120,468 | 133,353 | 5,948 | 240,000 | 0% | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| Fund: | 120,468 | 133,353 | 5,948 | 240,000 | 0% | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |

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CITY OF MILES CITY  
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4000 General Fund Capital Improvement Fund

| Org | Account | Object | 22-23 | 23-24 | Actuals | 24-25 | 25-26 | Current Budget | % Exp. Budget | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|-----|---------|--------|-------|-------|---------|-------|-------|----------------|---------------|----------------|----------------|--------------|--------------|
|     |         |        |       |       |         |       |       | 25-26          | 25-26         | 26-27          | 26-27          | 26-27        | 26-27        |

501 Capital Purchases

|        |                       |  |        |        |  |  |  |       |    |        |  |   |    |
|--------|-----------------------|--|--------|--------|--|--|--|-------|----|--------|--|---|----|
| 460433 | Park Operations(13)   |  |        |        |  |  |  | 2,865 | 0% | 19,920 |  |   | 0% |
| 350    | Professional Services |  |        |        |  |  |  | 0     | 0% | 5,920  |  |   | 0% |
| 940    | Machinery & Equipment |  |        |        |  |  |  | 2,865 | 0% | 0      |  |   | 0% |
|        | Account:              |  | 46,471 | 11,920 |  |  |  |       |    |        |  |   |    |
|        | Orgn:                 |  | 46,471 | 11,920 |  |  |  | 2,865 | 0% | 0      |  | 0 | 0% |
|        | Fund:                 |  | 46,471 | 11,920 |  |  |  | 2,865 | 0% | 0      |  | 0 | 0% |

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Section 7, Item B.

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2820 GAS TAX

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| Org    | Account                           | Object | 22-23   | 23-24   | Actuals   | 24-25 | 25-26   | Current Budget | % Exp.  | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|--------|-----------------------------------|--------|---------|---------|-----------|-------|---------|----------------|---------|----------------|----------------|--------------|--------------|
|        |                                   |        |         |         |           |       |         | 25-26          | 25-26   | 26-27          | 26-27          | 26-27        | 26-27        |
| 34     | Gas Tax                           |        |         |         |           |       |         |                |         |                |                |              |              |
| 521000 | Interfund Operating Transfers Out |        |         |         |           |       |         |                |         |                |                |              |              |
| 820    | Transfers to Other Funds          |        | 2,641   | 1,188   | 12,661    | 6,932 | 10,537  | 66%            | 10,000  | 0              | 0              | 0            | 0%           |
|        | Account:                          |        | 2,641   | 1,188   | 12,661    | 6,932 | 10,537  | 66%            | 0       | 0              | 0              | 0            | 0%           |
| 521204 | TRANSFER: SID 204                 |        |         |         |           |       |         |                |         |                |                |              |              |
| 820    | Transfers to Other Funds          |        | 132,004 | 662,647 | 900,439   |       | 318,268 | 0%             | 317,104 | 0              | 0              | 0            | 0%           |
|        | Account:                          |        | 132,004 | 662,647 | 900,439   |       | 318,268 | 0%             | 0       | 0              | 0              | 0            | 0%           |
| 521205 | TRANSFER: SID 205                 |        |         |         |           |       |         |                |         |                |                |              |              |
| 820    | Transfers to Other Funds          |        | 33,001  | 165,662 | 225,110   |       | 79,567  | 0%             | 79,276  | 0              | 0              | 0            | 0%           |
|        | Account:                          |        | 33,001  | 165,662 | 225,110   |       | 79,567  | 0%             | 0       | 0              | 0              | 0            | 0%           |
|        | Orgn:                             |        | 167,646 | 829,497 | 1,138,210 | 6,932 | 408,372 | 2%             | 0       | 0              | 0              | 0            | 0%           |
|        | Fund:                             |        | 167,646 | 829,497 | 1,138,210 | 6,932 | 408,372 | 2%             | 0       | 0              | 0              | 0            | 0%           |

395,840

26/27 Fuel tax allocations

| City           | Address        | State | ZIP Code   | Mileage | Mileage Percent | 2025 Municipal Population Estimate | Population Percent | Combined Allocation Percent | Allocation Funds |
|----------------|----------------|-------|------------|---------|-----------------|------------------------------------|--------------------|-----------------------------|------------------|
| MANHATTAN      | PO Box 96      | MT    | 59741-0096 | 25.196  | 0.5052%         | 2,073                              | 0.3351%            | 0.4201%                     | \$108,908.17     |
| MEDICINE LAKE  | PO Box 5       | MT    | 59247-0005 | 8.287   | 0.1662%         | 241                                | 0.0390%            | 0.1026%                     | \$26,585.07      |
| MELSTONE       | PO Box 237     | MT    | 59054-0237 | 4.755   | 0.0953%         | 147                                | 0.0238%            | 0.0596%                     | \$15,436.87      |
| MILES CITY     | PO Box 910     | MT    | 59301-0910 | 88.254  | 1.7695%         | 8,450                              | 1.3658%            | 1.5677%                     | \$406,379.98     |
| MISSOULA       | 435 Ryman      | MT    | 59802-4207 | 422.333 | 8.4680%         | 78,903                             | 12.7535%           | 10.6107%                    | \$2,750,563.53   |
| MOORE          | PO Box 98      | MT    | 59464-0098 | 6.977   | 0.1399%         | 203                                | 0.0328%            | 0.0864%                     | \$22,384.56      |
| NASHUA         | PO Box 47      | MT    | 59248-0047 | 10.359  | 0.2077%         | 292                                | 0.0472%            | 0.1275%                     | \$33,038.20      |
| NEIHART        | PO Box 36      | MT    | 59465-0036 | 3.014   | 0.0604%         | 41                                 | 0.0066%            | 0.0335%                     | \$8,691.69       |
| OPHEIM         | PO Box 14      | MT    | 59250-0014 | 5.413   | 0.1085%         | 73                                 | 0.0118%            | 0.0602%                     | \$15,596.57      |
| OUTLOOK        | PO Box 218     | MT    | 59252-0218 | 4.016   | 0.0805%         | 83                                 | 0.0134%            | 0.0470%                     | \$12,175.57      |
| PHILPSBURG     | PO Box 339     | MT    | 59858-0339 | 17.658  | 0.3541%         | 926                                | 0.1497%            | 0.2519%                     | \$65,288.98      |
| PINESDALE      | PO Box 410228  | MT    | 59841-0228 | 10.350  | 0.2075%         | 882                                | 0.1426%            | 0.1750%                     | \$45,375.25      |
| PLAINS         | PO Box 567     | MT    | 59859-0567 | 12.743  | 0.2555%         | 1,261                              | 0.2038%            | 0.2297%                     | \$59,534.16      |
| PLENTYWOOD     | PO Box 1       | MT    | 59254      | 23.206  | 0.4653%         | 1,619                              | 0.2617%            | 0.3635%                     | \$94,225.33      |
| PLEVNA         | PO Box 97      | MT    | 59344-0027 | 5.290   | 0.1061%         | 171                                | 0.0276%            | 0.0669%                     | \$17,330.01      |
| POLSON         | 106 1st St E   | MT    | 59860-2137 | 54.733  | 1.0974%         | 5,653                              | 0.9137%            | 1.0056%                     | \$260,669.18     |
| POPULAR        | PO Box 630     | MT    | 59255-0630 | 8.952   | 0.1795%         | 722                                | 0.1167%            | 0.1481%                     | \$38,390.17      |
| RED LODGE      | PO Box 9       | MT    | 59068-0009 | 35.979  | 0.7214%         | 2,723                              | 0.4401%            | 0.5808%                     | \$150,548.32     |
| REXFORD        | PO Box 100     | MT    | 59930-0100 | 1.389   | 0.0279%         | 87                                 | 0.0141%            | 0.0210%                     | \$5,432.36       |
| RICHEY         | PO Box 205     | MT    | 59259-0205 | 6.247   | 0.1253%         | 160                                | 0.0259%            | 0.0756%                     | \$19,586.60      |
| RONAN          | 207 Main St SW | MT    | 59864-2721 | 22.877  | 0.4587%         | 2,209                              | 0.3571%            | 0.4079%                     | \$105,730.77     |
| ROUNDUP        | PO Box 660     | MT    | 59072-0660 | 30.208  | 0.6057%         | 2,075                              | 0.3354%            | 0.4705%                     | \$121,975.19     |
| RYEGATE        | PO Box 163     | MT    | 59074-0163 | 7.011   | 0.1406%         | 228                                | 0.0369%            | 0.0887%                     | \$22,996.67      |
| SACO           | PO Box 330     | MT    | 59261-0330 | 7.180   | 0.1440%         | 159                                | 0.0257%            | 0.0848%                     | \$21,990.32      |
| SAINT IGNATIUS | PO Box 103     | MT    | 59865-0103 | 8.867   | 0.1778%         | 828                                | 0.1338%            | 0.1558%                     | \$40,389.96      |
| SCOBAY         | PO Box 68      | MT    | 59263-0068 | 19.771  | 0.3964%         | 972                                | 0.1571%            | 0.2768%                     | \$71,743.91      |
| SHELBY         | 112 1st St S   | MT    | 59474-1954 | 54.395  | 1.0906%         | 3,313                              | 0.5355%            | 0.8131%                     | \$210,768.02     |
| SHERIDAN       | PO Box 78      | MT    | 59749-0078 | 8.780   | 0.1760%         | 779                                | 0.1259%            | 0.1510%                     | \$39,137.32      |
| SIDNEY         | 115 2nd St SE  | MT    | 59270-4103 | 60.698  | 1.2170%         | 6,217                              | 1.0049%            | 1.1110%                     | \$287,986.69     |
| STANFORD       | PO Box 123     | MT    | 59479-0123 | 10.121  | 0.2029%         | 427                                | 0.0690%            | 0.1360%                     | \$35,247.93      |

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2400 LTG M D#165-(Gen City)

Org Account Object

| 22-23 | 23-24 | 24-25 | 25-26 | Current Budget | % Exp. Budget | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|-------|-------|-------|-------|----------------|---------------|----------------|----------------|--------------|--------------|
|-------|-------|-------|-------|----------------|---------------|----------------|----------------|--------------|--------------|

46 SID #165

430263 STREET LIGHTING

341 Electric Utility Services

49,845

57,773

67,406

39,698

72,200

55% 72,500

74,000

1,500

0 0% 0 0%

360 Contr R & M

106,066

105,982

92,432

79,465

100,000

79% 105,000

100,000

0 0% 0 0%

533 Machinery and Equipment R

155,911

163,755

160,002

119,163

172,200

69% 105,000

100,000

0 0% 0 0%

Account:

521000 Interfund Operating Transfers Out

820 Transfers to Other Funds

1,000

1,000

1,000

1,000

1,000

100% 1,000

0 0% 0 0%

Account:

Orgn:

156,911

164,755

161,002

120,163

173,200

69% 105,000

0 0% 0 0%

Fund:

156,911

164,755

161,002

120,163

173,200

69% 105,000

0 0% 0 0%

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2420 LTG M D#167-(MilesAddn Etc)

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| Org | Account | Object | 22-23 | 23-24 | Actuals | 24-25 | 25-26 | Current Budget | % Exp. Budget | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|-----|---------|--------|-------|-------|---------|-------|-------|----------------|---------------|----------------|----------------|--------------|--------------|
|     |         |        |       |       |         |       |       | 25-26          | 25-26         | 26-27          | 26-27          | 26-27        | 26-27        |

48 SID #167

430263 STREET LIGHTING

341 Electric Utility Services  
533 Machinery and Equipment R

|  |  |  |        |        |        |        |        |     |        |        |   |   |    |
|--|--|--|--------|--------|--------|--------|--------|-----|--------|--------|---|---|----|
|  |  |  | 7,034  | 8,153  | 7,586  | 5,602  | 7,600  | 74% | 8,000  | 12,500 | 0 | 0 | 0% |
|  |  |  | 12,658 | 12,678 | 12,708 | 9,558  | 13,000 | 74% | 13,000 | 12,500 | 0 | 0 | 0% |
|  |  |  | 19,692 | 20,831 | 20,294 | 15,160 | 20,600 | 74% | 0      | 0      | 0 | 0 | 0% |
|  |  |  |        |        |        |        |        |     |        |        |   |   |    |

521000 Interfund Operating Transfers Out

820 Transfers to Other Funds

|  |  |  |       |       |       |       |       |      |       |   |   |   |    |
|--|--|--|-------|-------|-------|-------|-------|------|-------|---|---|---|----|
|  |  |  | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 100% | 1,000 | 0 | 0 | 0 | 0% |
|  |  |  | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 100% | 1,000 | 0 | 0 | 0 | 0% |
|  |  |  |       |       |       |       |       |      |       |   |   |   |    |

|       |        |        |        |        |        |     |   |   |   |   |    |
|-------|--------|--------|--------|--------|--------|-----|---|---|---|---|----|
| Orgn: | 20,692 | 21,831 | 21,294 | 16,160 | 21,600 | 75% | 0 | 0 | 0 | 0 | 0% |
|-------|--------|--------|--------|--------|--------|-----|---|---|---|---|----|

|       |        |        |        |        |        |     |   |   |   |   |    |
|-------|--------|--------|--------|--------|--------|-----|---|---|---|---|----|
| Fund: | 20,692 | 21,831 | 21,294 | 16,160 | 21,600 | 75% | 0 | 0 | 0 | 0 | 0% |
|-------|--------|--------|--------|--------|--------|-----|---|---|---|---|----|

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2430 LTG M D#171- (Balsam Est)

Org Account Object

| 22-23 | 23-24 | 24-25 | 25-26 | Current Budget 25-26 | % Exp. Budget 25-26 | Prelim. Budget 26-27 | Budget Changes 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|-------|-------|-------|-------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
|-------|-------|-------|-------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|

49 SID #171

430263 STREET LIGHTING

230 Repair and Maintenance Su  
341 Electric Utility Services  
360 Contr R & M

|                |       |     |     |       |     |                  |       |   |    |
|----------------|-------|-----|-----|-------|-----|------------------|-------|---|----|
| 2,690          | 1,385 | 707 | 523 | 1,000 | 0%  | <del>1,500</del> | 1,000 | 0 | 0% |
| 2,069          | 1,512 | 113 | 523 | 2,500 | 21% | <del>2,500</del> | 2,000 | 0 | 0% |
| 475            | 288   | 820 | 523 | 500   | 0%  | <del>250</del>   | 0     | 0 | 0% |
| Account: 5,234 | 3,185 |     |     | 4,000 | 13% | 0                | 0     | 0 | 0% |

521000 Interfund Operating Transfers Out

820 Transfers to Other Funds

|                |       |       |       |       |      |       |   |   |    |
|----------------|-------|-------|-------|-------|------|-------|---|---|----|
| 1,000          | 1,000 | 1,000 | 1,000 | 1,000 | 100% | 1,000 | 0 | 0 | 0% |
| Account: 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 100% | 0     | 0 | 0 | 0% |
| Orgn: 6,234    | 4,185 | 1,820 | 1,523 | 5,000 | 30%  | 0     | 0 | 0 | 0% |
| Fund: 6,234    | 4,185 | 1,820 | 1,523 | 5,000 | 30%  | 0     | 0 | 0 | 0% |

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2440 LTG M D#172-(Main Str)

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| Org | Account | Object | 22-23 | 23-24 | 24-25 | 25-26 | 26-27 | Current Budget | % Exp. | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|-----|---------|--------|-------|-------|-------|-------|-------|----------------|--------|----------------|----------------|--------------|--------------|
|     |         |        |       |       |       |       |       | 25-26          | 25-26  | 26-27          | 26-27          | 26-27        | 26-27        |

50 SID #172

|                               |  |  |        |        |       |       |        |     |     |        |        |   |    |
|-------------------------------|--|--|--------|--------|-------|-------|--------|-----|-----|--------|--------|---|----|
| 430263 STREET LIGHTING        |  |  |        |        |       |       |        |     |     |        |        |   |    |
| 230 Repair and Maintenance Su |  |  | 15,063 | 47,500 |       |       | 0      | 0   | 0%  | 15,000 | 12,000 | 0 | 0% |
| 341 Electric Utility Services |  |  | 14,816 | 12,448 | 8,415 | 6,220 | 9,000  | 69% | 0%  | 1,000  | 9,000  | 0 | 0% |
| 350 Professional Services     |  |  | 212    | 4,050  |       |       | 0      | 0%  | 0%  | 1,000  | 750    | 0 | 0% |
| 360 Contr R & M               |  |  | 1,548  | 280    | 246   | 854   | 1,000  | 85% | 85% | 1,000  | 0      | 0 | 0% |
| Account:                      |  |  | 31,639 | 64,278 | 8,661 | 7,074 | 10,000 | 71% | 71% | 0      | 0      | 0 | 0% |

|                                          |  |  |       |       |       |       |       |      |      |       |   |   |    |
|------------------------------------------|--|--|-------|-------|-------|-------|-------|------|------|-------|---|---|----|
| 521000 Interfund Operating Transfers Out |  |  |       |       |       |       |       |      |      |       |   |   |    |
| 820 Transfers to Other Funds             |  |  | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 100% | 100% | 1,000 | 0 | 0 | 0% |
| Account:                                 |  |  | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 100% | 100% | 0     | 0 | 0 | 0% |

|       |  |  |        |        |       |       |        |     |     |   |   |   |    |
|-------|--|--|--------|--------|-------|-------|--------|-----|-----|---|---|---|----|
| Orgn: |  |  | 32,639 | 65,278 | 9,661 | 8,074 | 11,000 | 73% | 73% | 0 | 0 | 0 | 0% |
| Fund: |  |  | 32,639 | 65,278 | 9,661 | 8,074 | 11,000 | 73% | 73% | 0 | 0 | 0 | 0% |

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2450 LTG M D#195-(SG-Trico)

| Org                                      | Account                  | Object   | 22-23 | 23-24 | Actuals | 24-25 | 25-26 | Current Budget | % Exp. Budget | Prelim Budget | Budget Changes | Final Budget | % Old Budget |
|------------------------------------------|--------------------------|----------|-------|-------|---------|-------|-------|----------------|---------------|---------------|----------------|--------------|--------------|
| 51 SID #195                              |                          |          |       |       |         |       |       |                |               |               |                |              |              |
| 430263 STREET LIGHTING                   |                          |          |       |       |         |       |       |                |               |               |                |              |              |
| 341                                      | Electric Utility         | Services | 6,324 | 6,316 | 6,632   | 4,550 | 7,000 | 65%            | 7,000         | 6,150         | 0              | 0            | 0%           |
| Account:                                 |                          |          | 6,324 | 6,316 | 6,632   | 4,550 | 7,000 | 65%            | 7,000         | 6,150         | 0              | 0            | 0%           |
| 521000 Interfund Operating Transfers Out |                          |          |       |       |         |       |       |                |               |               |                |              |              |
| 820                                      | Transfers to Other Funds | Account: | 1,000 | 1,000 | 1,000   | 1,000 | 1,000 | 100%           | 1,000         | 1,000         | 0              | 0            | 0%           |
| Orgn:                                    |                          |          | 7,324 | 7,316 | 7,632   | 5,550 | 8,000 | 69%            | 8,000         | 0             | 0              | 0            | 0%           |
| Fund:                                    |                          |          | 7,324 | 7,316 | 7,632   | 5,550 | 8,000 | 69%            | 8,000         | 0             | 0              | 0            | 0%           |

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2470 ITG M D#202-(SG-MDUNV)

Org Account Object

| 22-23 | 23-24 | Actuals | 24-25 | 25-26 | Current Budget | % Exp. Budget | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|-------|-------|---------|-------|-------|----------------|---------------|----------------|----------------|--------------|--------------|
| 22-23 | 23-24 | 24-25   | 25-26 | 25-26 | 25-26          | 25-26         | 26-27          | 26-27          | 26-27        | 26-27        |

72 SID #202

430263 STREET LIGHTING

341 Electric Utility Services  
533 Machinery and Equipment R

|       |       |       |       |       |     |       |       |   |    |
|-------|-------|-------|-------|-------|-----|-------|-------|---|----|
| 1,459 | 1,691 | 2,105 | 1,162 | 2,500 | 46% | 2,500 | 2,250 | 0 | 0% |
| 3,911 | 3,911 | 3,381 | 2,933 | 3,500 | 84% | 3,500 | 0     | 0 | 0% |
| 5,370 | 5,602 | 5,486 | 4,095 | 6,000 | 68% | 0     | 0     | 0 | 0% |

521000 Interfund Operating Transfers Out  
820 Transfers to Other Funds

|       |       |       |       |       |      |       |   |   |    |
|-------|-------|-------|-------|-------|------|-------|---|---|----|
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 100% | 1,000 | 0 | 0 | 0% |
| 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 100% | 0     | 0 | 0 | 0% |
| 6,370 | 6,602 | 6,486 | 5,095 | 7,000 | 73%  | 0     | 0 | 0 | 0% |

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2480 LTG M #173-(Milestown Estates)

| Org | Account | Object | 22-23 | 23-24 | Actuals | 24-25 | 25-26 | Current Budget | % Exp. | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|-----|---------|--------|-------|-------|---------|-------|-------|----------------|--------|----------------|----------------|--------------|--------------|
|     |         |        |       |       |         |       |       | 25-26          | 25-26  | 26-27          | 26-27          | 26-27        | 26-27        |

47 SID #173(Ltg-Milestown)

430263 STREET LIGHTING

|     |                           |  |     |     |     |  |     |       |     |     |     |   |    |
|-----|---------------------------|--|-----|-----|-----|--|-----|-------|-----|-----|-----|---|----|
| 230 | Repair and Maintenance Su |  | 400 | 482 | 455 |  | 334 | 500   | 0%  | 500 | 400 | 0 | 0% |
| 341 | Electric Utility Services |  |     |     |     |  |     | 500   | 67% | 500 | 400 | 0 | 0% |
| 360 | Contr R & M               |  |     |     |     |  |     | 100   | 0%  | 100 | 0   | 0 | 0% |
|     | Account:                  |  | 400 | 482 | 455 |  | 334 | 1,100 | 30% | 0   | 0   | 0 | 0% |

521000 Interfund Operating Transfers Out

|     |                          |  |     |     |     |  |     |       |     |       |   |   |    |
|-----|--------------------------|--|-----|-----|-----|--|-----|-------|-----|-------|---|---|----|
| 820 | Transfers to Other Funds |  | 250 | 250 | 250 |  | 250 | 1,250 | 20% | 1,000 | 0 | 0 | 0% |
|     | Account:                 |  | 250 | 250 | 250 |  | 250 | 1,250 | 20% | 0     | 0 | 0 | 0% |

|       |     |     |     |     |       |     |   |   |   |    |
|-------|-----|-----|-----|-----|-------|-----|---|---|---|----|
| Orgn: | 650 | 732 | 705 | 584 | 2,350 | 25% | 0 | 0 | 0 | 0% |
| Fund: | 650 | 732 | 705 | 584 | 2,350 | 25% | 0 | 0 | 0 | 0% |

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2510 SRR MAINT DIST #204

| Org | Account | Object | 22-23 | 23-24 | Actuals | 24-25 | 25-26 | Current | %     | Prelim. | Budget  | Final  | % Old  |
|-----|---------|--------|-------|-------|---------|-------|-------|---------|-------|---------|---------|--------|--------|
|     |         |        |       |       |         |       |       | Budget  | Exp.  | Budget  | Changes | Budget | Budget |
|     |         |        |       |       |         |       |       | 25-26   | 25-26 | 26-27   | 26-27   | 26-27  | 26-27  |

107 Paved St. Maint. Dist.#204

|                                |  |  |         |         |         |         |         |         |         |  |  |         |      |
|--------------------------------|--|--|---------|---------|---------|---------|---------|---------|---------|--|--|---------|------|
| 430220 Operations              |  |  | 268,360 | 250,768 | 249,556 | 175,179 | 310,110 | 56%     | 331,404 |  |  | 331,404 | 107% |
| 111 Salaries and Wages - Perm  |  |  | 5,845   | 6,263   | 5,921   | 2,088   | 9,000   | 23%     |         |  |  |         | 0%   |
| 121 OVERTIME-PERMANENT         |  |  | 16,530  | 38,804  | 13,899  | 15,049  | 0       | ***     |         |  |  |         | 0%   |
| 131 VACATION                   |  |  | 14,661  | 17,141  | 10,011  | 8,711   | 0       | ***     |         |  |  |         | 0%   |
| 132 SICK LEAVE                 |  |  | 2,139   | 2,066   | 3,569   | 1,462   | 1,500   | 97%     |         |  |  |         | 0%   |
| 133 OTHER LEAVE PAY            |  |  | 780     | 1,029   | 1,325   | 423     | 1,500   | 28%     |         |  |  |         | 0%   |
| 134 HOLIDAY PAY                |  |  | 766     | 475     | 428     | 499     | 458     | 109%    | 819     |  |  | 819     | 179% |
| 141 Unemployment Insurance     |  |  | 9,899   | 8,599   | 7,201   | 5,388   | 7,206   | 75%     | 8,137   |  |  | 8,137   | 113% |
| 142 Workers' Compensation      |  |  | 50,361  | 47,497  | 49,066  | 35,655  | 59,807  | 60%     | 34,054  |  |  | 34,054  | 57%  |
| 143 Health Insurance           |  |  | 22,667  | 23,929  | 21,761  | 15,521  | 23,699  | 65%     | 25,180  |  |  | 25,180  | 106% |
| 144 FICA                       |  |  | 27,206  | 28,604  | 25,784  | 18,219  | 27,670  | 66%     | 29,741  |  |  | 29,741  | 107% |
| 145 PERS                       |  |  | 1,292   | 1,271   | 1,077   | 1,147   | 1,026   | 112%    | 2,000   |  |  | 2,000   | 0%   |
| 196 CLOTHING ALLOTMENT         |  |  | 628     | 1,126   | 761     | 1,258   | 2,000   | 63%     | 1,750   |  |  | 1,750   | 0%   |
| 210 Office Supplies and Mater  |  |  | 6,433   | 7,670   | 1,120   | 10,441  | 5,500   | 190%    | 2,000   |  |  | 2,000   | 0%   |
| 214 Small Items of Equipment   |  |  | 35,860  | 44,518  | 26,514  | 13,249  | 37,000  | 36%     | 4,000   |  |  | 4,000   | 0%   |
| 220 Operating Expenses         |  |  | 4,207   | 2,926   | 64      | 256     | 1,000   | 26%     | 1,500   |  |  | 1,500   | 0%   |
| 222 Chemicals, Lab & Med Suppl |  |  | 1,321   | 1,451   | 737     | 1,115   | 1,500   | 74%     | 1,500   |  |  | 1,500   | 0%   |
| 226 Clothing and Uniforms      |  |  | 5,493   | 11,312  | 3,216   | 2,338   | 6,000   | 39%     | 5,000   |  |  | 5,000   | 0%   |
| 230 Repair and Maintenance Su  |  |  | 55,300  | 39,237  | 31,216  | 26,469  | 50,000  | 53%     | 40,000  |  |  | 40,000  | 0%   |
| 231 Gas, Oil, Diesel Fuel, Gr  |  |  | 1,805   | 5,974   | 3,916   | 67      | 5,000   | 0%      | 2,000   |  |  | 2,000   | 0%   |
| 242 Sign Parts and Supplies    |  |  | 26      | 131     | 211     | 67      | 200     | 34%     | 150     |  |  | 150     | 0%   |
| 311 Postage, Box Rent, Etc.    |  |  | 146     | 356     | 592     | 600     | 50      | ***     | 50      |  |  | 50      | 0%   |
| 320 Printing, Duplicating, Ty  |  |  | 720     | 351     | 589     | 1,692   | 500     | 338%    | 2,000   |  |  | 2,000   | 0%   |
| 330 Publicity, Subscriptions   |  |  | 1,653   | 1,933   | 2,056   | 1,588   | 1,800   | 88%     | 2,000   |  |  | 2,000   | 0%   |
| 334 Memberships, Registration  |  |  | 798     | 566     | 724     | 495     | 800     | 62%     | 800     |  |  | 800     | 0%   |
| 341 Electric Utility Services  |  |  | 1,617   | 1,626   | 1,992   | 511     | 2,000   | 26%     | 500     |  |  | 500     | 0%   |
| 344 Gas Utility Service        |  |  |         |         | 10      | 325     | 100     | 325%    | 100     |  |  | 100     | 0%   |
| 345 Telephone                  |  |  |         |         |         |         |         | 0%      |         |  |  |         | 0%   |
| 346 Garbage Service            |  |  |         |         |         |         |         | 0%      |         |  |  |         | 0%   |
| 347 Internet                   |  |  |         |         |         |         |         | 0%      |         |  |  |         | 0%   |
| 350 Professional Services      |  |  | 18,559  | 26,259  | 61,720  | 32,502  | 55,000  | 59%     | 52,500  |  |  | 52,500  | 0%   |
| 360 Contr R & M                |  |  | 3,551   | 3,108   | 8,292   | 16,685  | 10,000  | 167%    | 20,000  |  |  | 20,000  | 0%   |
| 363 RSM Vehicles/Equip/Labor-  |  |  | 96,402  | 89,435  | 68,636  | 45,803  | 100,000 | 46%     | 75,000  |  |  | 75,000  | 0%   |
| 370 Travel                     |  |  | 555     |         |         |         | 500     | 0%      | 500     |  |  | 500     | 0%   |
| 380 Training Services          |  |  | 888     |         | 1,405   | 74      | 1,000   | 7%      | 1,500   |  |  | 1,500   | 0%   |
| 511 Insurance on Buildings     |  |  | 1,030   | 1,223   | 1,439   | 1,439   | 1,439   | 100%    | 1,000   |  |  | 1,000   | 0%   |
| 512 Insurance on Vehicles & E  |  |  | 4,334   | 4,767   | 6,156   | 6,172   | 6,171   | 100%    | 4,000   |  |  | 4,000   | 0%   |
| 513 Liability                  |  |  | 17,667  | 19,785  | 22,203  | 31,623  | 31,623  | 100%    | 4,000   |  |  | 4,000   | 0%   |
| 531 Building & Office Rental   |  |  | 4,200   | 4,200   | 6,940   | 572     | 5,000   | 11%     | 4,000   |  |  | 4,000   | 0%   |
| 532 Land Rental                |  |  | 88,689  | 694,400 | 644,330 | 21,130  | 50,000  | 42%     | 75,000  |  |  | 75,000  | 0%   |
| 940 Machinery & Equipment      |  |  | 772,388 |         | 498,996 | 821,309 | 61%     | 429,335 | 0       |  |  | 429,335 | 52%  |

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2510 STR MAINT DIST #204

| Org      | Account                           | Object                        | Actuals   |         |           |         | Current Budget | % Exp. | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|----------|-----------------------------------|-------------------------------|-----------|---------|-----------|---------|----------------|--------|----------------|----------------|--------------|--------------|
|          |                                   |                               | 22-23     | 23-24   | 24-25     | 25-26   |                |        |                |                |              |              |
| 430230   | Road and Street Construction      | Professional Services         | 22-23     | 23-24   | 24-25     | 25-26   | 535,208        | 5%     | 400,000        | 0              | 0            | 0%           |
| 350      | Professional Services             | Account:                      | 35,621    | 24,181  | 535,208   | 5%      | 400,000        | 0      | 0              | 0              | 0%           |              |
| 430233   | Roadway/Re-surfacing              | 230 Repair and Maintenance Su | 137,089   | 69,888  | 348,150   | 122,735 | 870,000        | 14%    | 870,000        | 0              | 0            | 0%           |
| 350      | Professional Services             | Account:                      | 2,900     | 9,492   | 86,410    | 3,044   | 20,000         | 15%    | 20,000         | 0              | 0            | 0%           |
| 430234   | CURB AND GUTTER                   | 350 Professional Services     | 139,989   | 79,380  | 434,560   | 125,779 | 890,000        | 14%    | 890,000        | 0              | 0            | 0%           |
| 940      | Machinery & Equipment             | Account:                      | 77,492    | 53,926  | 94,099    | 79,863  | 150,000        | 53%    | 150,000        | 0              | 0            | 0%           |
| 430235   | Storm Drain & Culvert Maintenance | 230 Repair and Maintenance Su | 21,974    | 25,676  | 3,998     | 18,387  | 70,000         | 26%    | 50,000         | 0              | 0            | 0%           |
| 350      | Professional Services             | Account:                      | 6,823     | 1,307   | 1,307     | 18,387  | 25,000         | 0%     | 25,000         | 0              | 0            | 0%           |
| 430236   | Darling Addition Project          | 940 Machinery & Equipment     | 1,934     | 351,254 | 4,636     | 34,598  | 151,400        | 23%    | 200,000        | 0              | 0            | 0%           |
| 350      | Professional Services             | Account:                      | 1,451     | 351,254 | 4,636     | 34,598  | 151,400        | 23%    | 200,000        | 0              | 0            | 0%           |
| 430237   | North 7th St Project              | 350 Professional Services     | 19,969    | 6,106   | 31,142    | 45,428  | 69,253         | 66%    | 145,000        | 0              | 0            | 0%           |
| 940      | Machinery & Equipment             | Account:                      | 19,969    | 6,106   | 31,142    | 45,428  | 69,253         | 66%    | 145,000        | 0              | 0            | 0%           |
| 521000   | Interfund Operating Transfers Out | 820 Transfers to Other Funds  | 292,086   | 49,830  | 60,616    | 45,428  | 69,253         | 66%    | 145,000        | 0              | 0            | 0%           |
| Account: |                                   |                               | 292,086   | 49,830  | 60,616    | 45,428  | 69,253         | 66%    | 145,000        | 0              | 0            | 0%           |
| Org:     | 1,334,106                         | 1,280,031                     | 1,310,309 | 827,232 | 2,712,170 | 31%     | 429,335        | 0      | 429,335        | 15%            |              |              |
| Fund:    | 1,334,106                         | 1,280,031                     | 1,310,309 | 827,232 | 2,712,170 | 31%     | 429,335        | 0      | 429,335        | 15%            |              |              |

3 LEVEL PROJECT

change to stormwater pro

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CITY OF MILES CITY  
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2510 STR MAINT DIST #204

| Org    | Account  | Object                            | Actuals   |           |           |         | Current      |       | % Exp.  | Prelim.      |              | Budget Changes | Final Budget | % Old Budget |
|--------|----------|-----------------------------------|-----------|-----------|-----------|---------|--------------|-------|---------|--------------|--------------|----------------|--------------|--------------|
|        |          |                                   | 22-23     | 23-24     | 24-25     | 25-26   | Budget 25-26 | 25-26 |         | Budget 26-27 | Budget 26-27 |                |              |              |
| 430230 |          | Road and Street Construction      | 22-23     | 23-24     | 24-25     | 25-26   |              |       |         |              |              |                |              |              |
| 350    |          | Professional Services             |           |           | 35,621    | 24,181  | 535,208      | 5%    | 400,000 | 0            | 0            | 0              | 0%           |              |
|        | Account: |                                   |           |           | 35,621    | 24,181  | 535,208      | 5%    | 400,000 | 0            | 0            | 0              | 0%           |              |
| 430233 |          | Roadway/Re-surfacing              |           |           | 69,888    | 122,735 | 870,000      | 14%   | 750,000 | 500,000      | 0            | 0              | 0%           |              |
| 230    |          | Repair and Maintenance Su         | 137,089   | 2,900     | 9,492     | 86,410  | 20,000       | 15%   | 25,000  | 0            | 0            | 0              | 0%           |              |
| 350    |          | Professional Services             | 139,989   | 79,380    | 434,560   | 125,779 | 890,000      | 14%   | 750,000 | 500,000      | 0            | 0              | 0%           |              |
|        | Account: |                                   |           |           | 434,560   | 125,779 | 890,000      | 14%   | 750,000 | 500,000      | 0            | 0              | 0%           |              |
| 430234 |          | CURB AND GUTTER                   |           |           | 53,926    | 79,863  | 150,000      | 53%   | 130,000 | 130,000      | 0            | 0              | 0%           |              |
| 350    |          | Professional Services             | 77,492    | 19,459    | 94,099    | 79,863  | 150,000      | 53%   | 130,000 | 130,000      | 0            | 0              | 0%           |              |
| 940    |          | Machinery & Equipment             | 77,492    | 73,385    | 94,099    | 79,863  | 150,000      | 53%   | 130,000 | 130,000      | 0            | 0              | 0%           |              |
|        | Account: |                                   |           |           | 94,099    | 79,863  | 150,000      | 53%   | 130,000 | 130,000      | 0            | 0              | 0%           |              |
| 430235 |          | Storm Drain & Culvert Maintenance |           |           | 3,998     | 18,387  | 70,000       | 26%   | 60,000  | 0            | 0            | 0              | 0%           |              |
| 230    |          | Repair and Maintenance Su         | 21,974    | 25,676    | 1,307     | 18,387  | 25,000       | 0%    | 64,000  | 0            | 0            | 0              | 0%           |              |
| 350    |          | Professional Services             | 28,797    | 25,676    | 5,305     | 18,387  | 95,000       | 19%   | 64,000  | 0            | 0            | 0              | 0%           |              |
|        | Account: |                                   |           |           | 5,305     | 18,387  | 95,000       | 19%   | 64,000  | 0            | 0            | 0              | 0%           |              |
| 430236 |          | Darling Addition Project          |           |           | 4,636     | 34,598  | 151,400      | 23%   | 200,000 | 0            | 0            | 0              | 0%           |              |
| 350    |          | Professional Services             | 1,934     | 351,254   | 4,636     | 34,598  | 151,400      | 23%   | 200,000 | 0            | 0            | 0              | 0%           |              |
| 940    |          | Machinery & Equipment             | 1,451     | 351,254   | 4,636     | 34,598  | 151,400      | 23%   | 200,000 | 0            | 0            | 0              | 0%           |              |
|        | Account: |                                   |           |           | 4,636     | 34,598  | 151,400      | 23%   | 200,000 | 0            | 0            | 0              | 0%           |              |
| 430237 |          | North 7th St Project              |           |           | 31,142    | 0       | 0            | 0%    | 0       | 0            | 0            | 0              | 0%           |              |
| 350    |          | Professional Services             | 19,969    | 6,106     | 31,142    | 0       | 0            | 0%    | 0       | 0            | 0            | 0              | 0%           |              |
| 940    |          | Machinery & Equipment             | 19,969    | 6,106     | 31,142    | 0       | 0            | 0%    | 0       | 0            | 0            | 0              | 0%           |              |
|        | Account: |                                   |           |           | 31,142    | 0       | 0            | 0%    | 0       | 0            | 0            | 0              | 0%           |              |
| 521000 |          | Interfund Operating Transfers Out |           |           | 60,616    | 45,428  | 69,253       | 66%   | 100,000 | 0            | 0            | 0              | 0%           |              |
| 820    |          | Transfers to Other Funds          | 292,086   | 49,830    | 60,616    | 45,428  | 69,253       | 66%   | 100,000 | 0            | 0            | 0              | 0%           |              |
|        | Account: |                                   |           |           | 60,616    | 45,428  | 69,253       | 66%   | 100,000 | 0            | 0            | 0              | 0%           |              |
|        | Orgn:    |                                   | 1,334,106 | 1,280,031 | 1,310,309 | 827,232 | 2,712,170    | 31%   | 429,335 | 0            | 429,335      | 15%            |              |              |
|        | Fund:    |                                   | 1,334,106 | 1,280,031 | 1,310,309 | 827,232 | 2,712,170    | 31%   | 429,335 | 0            | 429,335      | 15%            |              |              |

Revenue  
GAS 80% - 317,104  
STORM PLAIN - 56,000  
TOTAL - 64,000

TRANSFER  
TO 41060

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2520 STR MAINT DISTR #205

CITY OF MILES CITY  
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| Org                                 | Account                     | Object | 22-23   | 23-24   | 24-25   | 25-26   | Current Budget 25-26 | % Exp. 25-26 | Prelim. Budget 26-27 | Budget Changes 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|-------------------------------------|-----------------------------|--------|---------|---------|---------|---------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|
| 108 Street Maintenance (North Side) |                             |        |         |         |         |         |                      |              |                      |                      |                    |                    |
| 430220 Operations                   |                             |        |         |         |         |         |                      |              |                      |                      |                    |                    |
| 111                                 | Salaries and Wages - Perm   |        | 75,789  | 71,942  | 66,816  | 47,653  | 85,908               | 55%          | 90,126               |                      | 90,126             | 105%               |
| 121                                 | OVERTIME-PERMANENT          |        | 1,460   | 1,563   | 1,448   | 513     | 0                    | ***          |                      |                      |                    | 0%                 |
| 131                                 | VACATION                    |        | 4,921   | 11,801  | 3,723   | 3,910   | 0                    | ***          |                      |                      |                    | 0%                 |
| 132                                 | SICK LEAVE                  |        | 4,040   | 4,957   | 2,760   | 2,263   | 0                    | ***          |                      |                      |                    | 0%                 |
| 133                                 | OTHER LEAVE PAY             |        | 847     | 768     | 1,062   | 421     | 1,000                | 42%          |                      |                      |                    | 0%                 |
| 134                                 | HOLIDAY PAY                 |        | 196     | 256     | 325     | 105     | 0                    | ***          |                      |                      |                    | 0%                 |
| 141                                 | Unemployment Insurance      |        | 217     | 137     | 115     | 127     | 121                  | 105%         | 216                  |                      | 216                | 179%               |
| 142                                 | Workers' Compensation       |        | 2,540   | 2,217   | 1,830   | 1,369   | 1,852                | 74%          | 2,076                |                      | 2,076              | 112%               |
| 143                                 | Health Insurance            |        | 14,072  | 13,541  | 12,844  | 9,183   | 15,321               | 60%          | 9,313                |                      | 9,313              | 61%                |
| 144                                 | FICA                        |        | 6,418   | 6,893   | 5,823   | 4,171   | 6,563                | 64%          | 6,823                |                      | 6,823              | 104%               |
| 145                                 | PERS                        |        | 7,687   | 8,285   | 6,905   | 4,791   | 7,335                | 65%          | 7,857                |                      | 7,857              | 107%               |
| 196                                 | CLOTHING ALLOTMENT          |        | 370     | 350     | 301     | 285     | 277                  | 103%         | 400                  |                      | 400                | 0%                 |
| 210                                 | Office Supplies and Mater   |        | 234     | 355     | 363     | 313     | 350                  | 89%          | 2,500                |                      | 2,500              | 0%                 |
| 214                                 | Small Items of Equipment    |        | 1,608   | 2,332   | 301     | 2,606   | 1,250                | 208%         | 4,000                |                      | 4,000              | 0%                 |
| 220                                 | Operating Expenses          |        | 8,310   | 10,806  | 6,107   | 3,135   | 7,300                | 43%          | 1,500                |                      | 1,500              | 0%                 |
| 222                                 | Chemicals, Lab & Med Suppl  |        | 940     | 938     | 16      | 64      | 400                  | 16%          | 500                  |                      | 500                | 0%                 |
| 226                                 | Clothing and Maintenance Su |        | 348     | 363     | 722     | 276     | 500                  | 55%          | 400                  |                      | 400                | 0%                 |
| 230                                 | Repair and Maintenance Su   |        | 1,296   | 3,159   | 616     | 584     | 4,000                | 15%          | 3,000                |                      | 3,000              | 0%                 |
| 231                                 | Gas, Oil, Diesel Fuel, Gr   |        | 13,767  | 9,809   | 7,817   | 6,614   | 15,000               | 44%          | 12,000               |                      | 12,000             | 0%                 |
| 242                                 | Sign Parts and Supplies     |        | 358     | 1,494   | 979     | 1,000   | 1,000                | 0%           | 1,500                |                      | 1,500              | 0%                 |
| 311                                 | Postage, Box Rent, Etc.     |        | 10      | 116     | 178     | 42      | 150                  | 28%          | 200                  |                      | 200                | 0%                 |
| 330                                 | Publicity, Subscriptions    |        | 12      | 89      | 233     | 150     | 50                   | 300%         | 150                  |                      | 150                | 0%                 |
| 331                                 | Publication of Formal & L   |        | 25      | 140     | 112     | 113     | 150                  | 75%          | 150                  |                      | 150                | 0%                 |
| 334                                 | Memberships, Registration   |        | 180     | 109     | 110     | 87      | 150                  | 58%          | 150                  |                      | 150                | 0%                 |
| 341                                 | Electric Utility Services   |        | 101     | 142     | 181     | 124     | 200                  | 62%          | 200                  |                      | 200                | 0%                 |
| 344                                 | Gas Utility Service         |        | 200     | 928     | 1,137   | 252     | 1,060                | 24%          | 800                  |                      | 800                | 0%                 |
| 345                                 | Telephone                   |        | 923     |         |         | 79      | 0                    | ***          | 1,000                |                      | 1,000              | 0%                 |
| 346                                 | Garbage Service             |        | 3,276   | 1,001   | 8,801   | 2,568   | 10,000               | 26%          | 7,500                |                      | 7,500              | 0%                 |
| 350                                 | Professional Services       |        | 768     | 1,234   | 766     | 1,845   | 1,500                | 123%         | 4,000                |                      | 4,000              | 0%                 |
| 360                                 | Contr R & M                 |        | 45,528  | 45,710  | 31,400  | 21,084  | 45,000               | 47%          | 40,000               |                      | 40,000             | 0%                 |
| 363                                 | R&M Vehicles/Equip/Labor-   |        | 170     | 228     |         |         | 200                  | 0%           | 300                  |                      | 300                | 0%                 |
| 370                                 | Travel                      |        | 222     |         | 351     | 18      | 350                  | 5%           | 500                  |                      | 500                | 0%                 |
| 380                                 | Training Services           |        | 258     | 306     | 351     | 360     | 360                  | 100%         | 360                  |                      | 360                | 0%                 |
| 511                                 | Insurance on Buildings      |        | 1,083   | 1,192   | 1,539   | 1,543   | 1,543                | 100%         | 1,543                |                      | 1,543              | 0%                 |
| 512                                 | Insurance on Vehicles & E   |        | 4,676   | 5,224   | 5,805   | 7,992   | 7,993                | 100%         | 7,993                |                      | 7,993              | 0%                 |
| 513                                 | Liability                   |        | 2,000   | 2,000   | 2,000   | 1,333   | 2,000                | 67%          | 2,000                |                      | 2,000              | 0%                 |
| 531                                 | Building & Office Rental    |        |         |         |         | 30      | 0                    | ***          |                      |                      |                    | 0%                 |
| 532                                 | Land Rental                 |        | 17,180  | 210,385 | 173,837 | 5,283   | 6,000                | 88%          | 6,000                |                      | 6,000              | 0%                 |
| 940                                 | Machinery & Equipment       |        | 222,030 |         | 131,286 | 131,286 | 225,033              | 58%          | 116,411              |                      | 116,411            | 51%                |
| Account:                            |                             |        |         |         |         |         |                      |              |                      |                      |                    |                    |
| 430233                              | Roadway/Re-surfacing        |        | 53,524  | 32,272  | 196,340 | 1,232   | 50,000               | 2%           | 75,000               |                      | 75,000             | 0%                 |
| 230                                 | Repair and Maintenance Su   |        |         | 2,373   |         | 338     | 0                    | ***          |                      |                      |                    | 0%                 |
| 350                                 | Professional Services       |        |         |         |         |         | 0                    | ***          |                      |                      |                    | 0%                 |

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2520 STR MAINT DIST #205

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| Org Account Object                       |          | Actuals |         |         | Current Budget |           | % Exp. Budget |           | Prelim. Budget |       | Budget Changes |       | Final Budget |       | % Old Budget |       |
|------------------------------------------|----------|---------|---------|---------|----------------|-----------|---------------|-----------|----------------|-------|----------------|-------|--------------|-------|--------------|-------|
|                                          |          | 22-23   | 23-24   | 24-25   | 25-26          | 25-26     | 25-26         | 26-27     | 26-27          | 26-27 | 26-27          | 26-27 | 26-27        | 26-27 | 26-27        | 26-27 |
| 940 Machinery & Equipment                | Account: | 53,524  | 3,878   | 196,340 | 1,570          | 50,000    | 0%            | 0         | 0              | 0     | 0              | 0     | 0            | 0     | 0%           | 0%    |
|                                          |          |         |         |         |                |           |               |           |                |       |                |       |              |       |              |       |
| 430235 Storm Drain & Culvert Maintenance |          |         |         |         |                |           |               |           |                |       |                |       |              |       |              |       |
| 230 Repair and Maintenance Su            |          | 390     |         |         | 700            | 0         | ***%          | 5,000     | 5,000          | 0     | 0              | 0     | 0            | 0     | 0%           | 0%    |
| 350 Professional Services                | Account: | 390     | 426     |         | 700            | 5,000     | 14%           | 5,000     | 5,000          | 0     | 0              | 0     | 0            | 0     | 0%           | 0%    |
| 430262 Sidewalks                         |          |         |         |         |                |           |               |           |                |       |                |       |              |       |              |       |
| 350 Professional Services                | Account: |         |         |         | 1,105,465      | 0%        | 0%            | 1,105,465 | 1,105,465      | 0     | 0              | 0     | 0            | 0     | 0%           | 0%    |
| 521000 Interfund Operating Transfers Out |          |         |         |         |                |           |               |           |                |       |                |       |              |       |              |       |
| 820 Transfers to Other Funds             | Account: | 76,661  | 17,913  | 17,678  | 19,966         | 25,374    | 79%           | 35,000    | 35,000         | 0     | 0              | 0     | 0            | 0     | 0%           | 0%    |
| Fund:                                    |          | 352,605 | 267,247 | 389,543 | 153,522        | 1,410,872 | 11%           | 116,411   | 116,411        | 0     | 0              | 0     | 0            | 0     | 8%           | 8%    |

LEVEL PROJECT

Section 7, Item B.

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2520 STR MAINT DIST #205

Org Account Object

| 22-23 | 23-24 | 24-25 | 25-26 | Current Budget 25-26 | % Exp. 25-26 | Prelim. Budget 26-27 | Budget Changes 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|-------|-------|-------|-------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|
|-------|-------|-------|-------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|

108 Street Maintenance (North Side)

430220 Operations

|                                |         |         |         |         |         |      |         |   |      |
|--------------------------------|---------|---------|---------|---------|---------|------|---------|---|------|
| 111 Salaries and Wages - Perm  | 75,789  | 71,942  | 66,816  | 47,653  | 85,908  | 55%  | 90,126  |   | 105% |
| 121 OVERTIME-PERMANENT         | 1,460   | 1,563   | 1,448   | 513     | 0       | ***  |         |   | 0%   |
| 131 VACATION                   | 4,921   | 11,801  | 3,723   | 3,910   | 0       | ***  |         |   | 0%   |
| 132 SICK LEAVE                 | 4,040   | 4,957   | 2,760   | 2,263   | 0       | ***  |         |   | 0%   |
| 133 OTHER LEAVE PAY            | 847     | 768     | 1,062   | 421     | 1,000   | 42%  |         |   | 0%   |
| 134 HOLIDAY PAY                | 196     | 256     | 325     | 105     | 0       | ***  |         |   | 0%   |
| 141 Unemployment Insurance     | 217     | 137     | 115     | 127     | 121     | 105% | 216     |   | 179% |
| 142 Workers' Compensation      | 2,540   | 2,217   | 1,830   | 1,369   | 1,852   | 74%  | 2,076   |   | 112% |
| 143 Health Insurance           | 14,072  | 13,541  | 12,844  | 9,183   | 15,321  | 60%  | 9,313   |   | 61%  |
| 144 FICA                       | 6,418   | 6,893   | 5,823   | 4,171   | 6,563   | 64%  | 6,823   |   | 104% |
| 145 PERS                       | 7,687   | 8,285   | 6,905   | 4,791   | 7,335   | 65%  | 7,857   |   | 107% |
| 196 CLOTHING ALLOTMENT         | 370     | 350     | 301     | 285     | 277     | 103% |         |   | 0%   |
| 210 Office Supplies and Mater  | 234     | 355     | 363     | 313     | 350     | 89%  | 500     |   | 0%   |
| 214 Small Items of Equipment   | 1,608   | 2,332   | 301     | 2,606   | 1,250   | 208% | 2,500   |   | 0%   |
| 220 Operating Expenses         | 8,310   | 10,806  | 6,107   | 3,135   | 7,300   | 43%  | 7,000   |   | 0%   |
| 222 Chemicals, Lab & Med Suppl | 940     | 938     | 16      | 64      | 400     | 16%  | 350     |   | 0%   |
| 230 Repair and Maintenance Su  | 348     | 363     | 722     | 276     | 500     | 55%  | 500     |   | 0%   |
| 231 Gas, Oil, Diesel Fuel, Gr  | 1,296   | 3,159   | 616     | 584     | 4,000   | 15%  | 4,000   |   | 0%   |
| 242 Sign Parts and Supplies    | 13,767  | 9,809   | 7,817   | 6,614   | 15,000  | 44%  | 12,500  |   | 0%   |
| 311 Postage, Box Rent, Etc.    | 358     | 1,494   | 979     | 1,137   | 1,000   | 0%   | 750     |   | 0%   |
| 330 Publicity, Subscriptions   | 10      | 116     | 178     | 42      | 150     | 28%  | 150     |   | 0%   |
| 331 Publication of Formal & L  | 12      | 89      | 233     | 150     | 50      | 300% | 200     |   | 0%   |
| 334 Memberships, Registration  | 25      | 140     | 112     | 113     | 150     | 0%   | 150     |   | 0%   |
| 341 Electric Utility Services  | 180     | 109     | 110     | 87      | 150     | 75%  | 150     |   | 0%   |
| 344 Gas Utility Service        | 101     | 142     | 181     | 124     | 200     | 62%  | 200     |   | 0%   |
| 345 Telephone                  | 200     | 928     | 1,137   | 252     | 1,060   | 24%  | 800     |   | 0%   |
| 346 Garbage Service            | 923     |         |         | 79      | 0       | ***  | 100     |   | 0%   |
| 350 Professional Services      | 3,276   | 1,001   | 8,801   | 2,568   | 10,000  | 26%  | 7,500   |   | 0%   |
| 360 Contr R & M                | 768     | 1,234   | 766     | 1,845   | 1,500   | 123% | 2,000   |   | 0%   |
| 363 R&M Vehicles/Equip/Labor-  | 45,528  | 45,710  | 31,400  | 21,084  | 45,000  | 47%  | 40,000  |   | 0%   |
| 370 Travel                     | 170     | 228     | 351     | 18      | 200     | 0%   | 200     |   | 0%   |
| 380 Training Services          | 222     |         |         |         | 350     | 5%   | 300     |   | 0%   |
| 511 Insurance on Buildings     | 258     | 306     | 351     | 360     | 360     | 100% | 360     |   | 0%   |
| 512 Insurance on Vehicles & E  | 1,083   | 1,192   | 1,539   | 1,543   | 1,543   | 100% | 1,543   |   | 0%   |
| 513 Liability                  | 4,676   | 5,224   | 5,805   | 7,992   | 7,993   | 100% | 7,943   |   | 0%   |
| 531 Building & Office Rental   | 2,000   | 2,000   | 2,000   | 1,333   | 2,000   | 67%  | 2,000   |   | 0%   |
| 532 Land Rental                |         |         |         | 30      | 0       | ***  |         |   | 0%   |
| 940 Machinery & Equipment      | 17,180  |         |         | 5,283   | 6,000   | 88%  | 6,000   |   | 0%   |
| Account:                       | 222,030 | 210,385 | 173,837 | 131,286 | 225,033 | 58%  | 116,411 | 0 | 51%  |
| 430233 Roadway/Re-surfacing    |         |         |         |         |         |      |         |   |      |
| 230 Repair and Maintenance Su  | 53,524  | 32,272  | 196,340 | 1,232   | 50,000  | 2%   | 50,000  |   | 0%   |
| 350 Professional Services      |         | 2,373   |         | 338     | 0       | ***  |         |   | 0%   |

140,986  
350

JUL 16 2026

Section 7, Item B.

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2520 STR MAINT DIST #205

CITY OF MILES CITY  
Expenditure Budget by Fund/Org Split Report -- Multiyear Actuals  
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| Org    | Account                           | Object                        | 22-23   | 23-24   | 24-25   | 25-26   | Current Budget 25-26 | % Exp. Budget 25-26 | Prelim Budget 26-27 | Budget Changes 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|--------|-----------------------------------|-------------------------------|---------|---------|---------|---------|----------------------|---------------------|---------------------|----------------------|--------------------|--------------------|
| 940    | Machinery & Equipment             | Account:                      | 53,524  | 3,878   | 196,340 | 1,570   | 50,000               | 3%                  | 0                   | 0                    | 0                  | 0%                 |
| 430235 | Storm Drain & Culvert Maintenance | 230 Repair and Maintenance Su |         |         |         |         | 0                    | ***%                | 5,000               |                      | 0                  | 0%                 |
| 350    | Professional Services             | Account:                      | 390     | 426     |         | 700     | 5,000                | 0%                  | 16,000              | 0                    | 0                  | 0%                 |
| 430262 | Sidewalks                         | 350 Professional Services     |         |         |         |         | 5,000                | 14%                 | 0                   | 0                    | 0                  | 0%                 |
| 521000 | Interfund Operating Transfers Out | 820 Transfers to Other Funds  | 76,661  | 17,913  | 17,678  | 19,966  | 25,374               | 79%                 | 25,000              | 0                    | 0                  | 0%                 |
| 350    | Professional Services             | Account:                      | 76,661  | 17,913  | 17,678  | 19,966  | 25,374               | 79%                 | 25,000              | 0                    | 0                  | 0%                 |
| 350    | Professional Services             | Account:                      | 352,605 | 267,247 | 389,543 | 153,522 | 1,410,872            | 11%                 | 116,411             | 0                    | 116,411            | 8%                 |

TSE REPORT - PATH

Transfer  
40

GAS TAX - 79,276

MDOT - 957,111  
MATCH 148,354  
TOTAL - 1,105,465

STORM PLAV - 14,000  
TOTAL - 16,000

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CITY OF MILES CITY  
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2540 STR MAINT DIST#207- (MILESTOWN ESTATES)

| Org | Account | Object | 22-23 | 23-24 | 24-25 | 25-26 | Current Budget 25-26 | % Exp. 25-26 | Prelim. Budget 26-27 | Budget Changes 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|-----|---------|--------|-------|-------|-------|-------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|
|-----|---------|--------|-------|-------|-------|-------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|

109 Milestown Estates Maintenance Dist.

|        |                           |  |       |       |       |       |       |      |       |  |       |      |
|--------|---------------------------|--|-------|-------|-------|-------|-------|------|-------|--|-------|------|
| 430220 | Operations                |  |       |       |       |       |       |      |       |  |       |      |
| 111    | Salaries and Wages - Perm |  | 3,726 | 3,449 | 3,089 | 2,253 | 4,087 | 55%  | 4,348 |  | 4,348 | 106% |
| 121    | OVERTIME-PERMANENT        |  | 71    | 78    | 66    | 16    | 0     | ***  |       |  | 0     | 0%   |
| 131    | VACATION                  |  | 230   | 559   | 173   | 193   | 0     | ***  |       |  | 0     | 0%   |
| 132    | SICK LEAVE                |  | 174   | 241   | 126   | 109   | 0     | ***  |       |  | 0     | 0%   |
| 133    | OTHER LEAVE PAY           |  | 40    | 35    | 52    | 22    | 0     | ***  |       |  | 0     | 0%   |
| 134    | HOLIDAY PAY               |  | 10    | 13    | 13    | 1     | 0     | ***  |       |  | 0     | 0%   |
| 141    | Unemployment Insurance    |  | 11    | 6     | 5     | 6     | 6     | 100% | 11    |  | 11    | 183% |
| 142    | Workers' Compensation     |  | 127   | 110   | 88    | 68    | 92    | 74%  | 104   |  | 104   | 113% |
| 143    | Health Insurance          |  | 695   | 665   | 594   | 450   | 784   | 57%  | 456   |  | 456   | 58%  |
| 144    | FICA                      |  | 313   | 330   | 269   | 198   | 312   | 63%  | 330   |  | 330   | 106% |
| 145    | PERS                      |  | 375   | 397   | 319   | 235   | 371   | 63%  | 394   |  | 394   | 106% |
| 196    | CLOTHING ALLOTMENT        |  | 19    | 18    | 16    | 14    | 14    | 100% |       |  | 0     | 0%   |
| 350    | Professional Services     |  | 1,371 | 1     | 1     | 14    | 0     | 0%   | 560   |  | 0     | 0%   |
|        | Account:                  |  | 7,162 | 5,902 | 4,811 | 3,565 | 5,666 | 63%  | 5,643 |  | 5,643 | 99%  |

|        |                                   |  |     |     |     |    |    |     |   |  |   |    |
|--------|-----------------------------------|--|-----|-----|-----|----|----|-----|---|--|---|----|
| 510330 | Comprehensive Liability Insurance |  |     |     |     |    |    |     |   |  |   |    |
| 513    | Liability                         |  | 100 | 107 | 100 | 71 | 72 | 99% |   |  | 0 | 0% |
|        | Account:                          |  | 100 | 107 | 100 | 71 | 72 | 99% | 0 |  | 0 | 0% |

|       |       |       |       |       |       |     |       |     |
|-------|-------|-------|-------|-------|-------|-----|-------|-----|
| Orgn: | 7,262 | 6,009 | 4,911 | 3,636 | 5,738 | 63% | 5,643 | 98% |
| Fund: | 7,262 | 6,009 | 4,911 | 3,636 | 5,738 | 63% | 5,643 | 98% |

Huge increase to assessment  
due to addition of council &  
mayor wages.

17,881

ENTERED

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00 GENERAL

CITY OF MILES CITY  
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| Org | Account | Object | 22-23 | 23-24 | 24-25 | 25-26 | Current Budget 25-26 | % Exp. 25-26 | Prelim. Budget 26-27 | Budget Changes 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|-----|---------|--------|-------|-------|-------|-------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|
|-----|---------|--------|-------|-------|-------|-------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|

201 Flood Prevention

431200 Flood Control

|          |                           |  |        |        |       |         |         |      |         |       |        |      |
|----------|---------------------------|--|--------|--------|-------|---------|---------|------|---------|-------|--------|------|
| 111      | Salaries and Wages - Perm |  | 13,856 | 22,576 |       | 5,078   | 4,157   | 122% | 8,625   |       | 8,625  | 207% |
| 131      | VACATION                  |  | 1,454  | 2,103  |       | 344     | 0       | ***  |         |       | 0      | 0%   |
| 132      | SICK LEAVE                |  | 3,934  | 1,058  |       | 125     | 0       | ***  |         |       | 0      | 0%   |
| 133      | OTHER LEAVE PAY           |  |        | 77     |       | 125     | 0       | ***  |         |       | 0      | 0%   |
| 141      | Unemployment Insurance    |  | 48     | 39     |       | 14      | 6       | 233% | 22      |       | 22     | 367% |
| 142      | Workers' Compensation     |  | 131    | 154    |       | 34      | 26      | 131% | 52      |       | 52     | 200% |
| 143      | Health Insurance          |  | 3,487  | 3,956  | 1     | 781     | 530     | 147% | 1,178   |       | 1,178  | 222% |
| 144      | FICA                      |  | 1,432  | 1,962  |       | 424     | 316     | 134% | 630     |       | 630    | 199% |
| 145      | PERS                      |  | 1,708  | 2,330  |       | 515     | 377     | 137% | 782     |       | 782    | 207% |
| 196      | CLOTHING ALLOTMENT        |  | 60     | 60     |       | 16      | 16      | 100% |         |       | 0      | 0%   |
| 210      | Office Supplies and Mater |  | 162    | 372    | 70    | 334     | 350     | 95%  | 400     | 250   | 0      | 0%   |
| 214      | Small Items of Equipment  |  |        |        | 224   |         | 350     | 0%   | 350     | 250   | 0      | 0%   |
| 220      | Operating Expenses        |  | 153    | 106    | 319   | 81      | 300     | 27%  | 300     | 250   | 0      | 0%   |
| 231      | Gas, Oil, Diesel Fuel, Gr |  |        |        | 42    |         | 200     | 0%   | 200     | 150   | 0      | 0%   |
| 311      | Postage, Box Rent, Etc.   |  | 2,446  | 168    | 86    | 130     | 500     | 19%  | 100     | 1,000 | 0      | 0%   |
| 330      | Publicity, Subscriptions  |  |        | 1,399  | 587   | 95      | 2,000   | 27%  | 1,000   | 1,000 | 0      | 0%   |
| 331      | Publication of Formal & I |  | 2,034  | 945    | 500   | 535     | 250     | 254% | 500     | 800   | 0      | 0%   |
| 334      | Memberships, Registration |  | 175    | 260    | 500   | 635     | 1,000   | 51%  | 1,000   | 800   | 0      | 0%   |
| 345      | Telephone                 |  | 622    | 627    | 1,049 | 510     | 500,000 | 27%  | 350,000 |       | 0      | 0%   |
| 350      | Professional Services     |  | 7      | 58,395 | 4,019 | 133,390 | 400     | 41%  | 400     | 250   | 0      | 0%   |
| 370      | Travel                    |  | 666    | 646    | 1,379 | 163     | 500     | 0%   | 250     |       | 0      | 0%   |
| 380      | Training Services         |  |        |        |       |         | 250     | 0%   | 250     |       | 0      | 0%   |
| 540      | Special Assessments       |  |        |        |       |         | 0       | 0%   | 0       |       | 0      | 0%   |
| 940      | Machinery & Equipment     |  | 25,702 | 97,233 | 8,276 | 143,329 | 513,528 | 28%  | 11,289  |       | 11,289 | 2%   |
| Account: |                           |  | 58,077 |        |       |         | 0       | 0%   | 0       |       | 0      | 0%   |

490500 Other Debt Service Payments  
652 Principle- Flood Study Lo  
653 Interest- Flood Study Lo  
Account:

|       |        |        |       |         |         |     |        |   |        |    |
|-------|--------|--------|-------|---------|---------|-----|--------|---|--------|----|
| Orgn: | 88,739 | 97,233 | 8,276 | 143,329 | 513,528 | 28% | 11,289 | 0 | 11,289 | 2% |
|-------|--------|--------|-------|---------|---------|-----|--------|---|--------|----|

350,000 Yellowstone Project  
will be reimbursed some amount  
grant cover 100% of design cost

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Org Account Object

----- Actuals -----  
22-23 23-24 24-25 25-26 Budget 25-26 Exp. Budget Prelim. Budget Changes Final Budget % Old  
25-26 25-26 26-27 26-27 26-27 26-27

201 Flood Prevention

431200 Flood Control

|          |                             |        |        |       |         |         |      |        |     |        |      |
|----------|-----------------------------|--------|--------|-------|---------|---------|------|--------|-----|--------|------|
| 111      | Salaries and Wages - Perm   | 13,856 | 22,576 |       | 5,078   | 4,157   | 122% | 8,625  |     | 8,625  | 207% |
| 131      | VACATION                    | 1,454  | 2,103  |       | 344     | 0       | ***% |        |     | 0      | 0%   |
| 132      | SICK LEAVE                  | 3,934  | 1,058  |       | 125     | 0       | ***% |        |     | 0      | 0%   |
| 133      | OTHER LEAVE PAY             |        | 77     |       | 125     | 0       | ***% |        |     | 0      | 0%   |
| 141      | Unemployment Insurance      | 48     | 39     |       | 14      | 6       | 233% | 22     |     | 22     | 367% |
| 142      | Workers' Compensation       | 131    | 154    |       | 34      | 26      | 131% | 52     |     | 52     | 200% |
| 143      | Health Insurance            | 3,487  | 3,956  | 1     | 781     | 530     | 147% | 1,178  |     | 1,178  | 222% |
| 144      | FICA                        | 1,432  | 1,962  |       | 424     | 316     | 134% | 630    |     | 630    | 199% |
| 145      | PERS                        | 1,708  | 2,330  |       | 515     | 377     | 137% | 782    |     | 782    | 207% |
| 196      | CLOTHING ALLOTMENT          | 60     | 60     |       | 16      | 16      | 100% |        |     | 0      | 0%   |
| 210      | Office Supplies and Mater   | 162    | 372    | 70    | 334     | 350     | 95%  | 400    | 250 | 0      | 0%   |
| 214      | Small Items of Equipment    |        |        | 224   |         | 350     | 0%   | 250    | 250 | 0      | 0%   |
| 220      | Operating Expenses          | 153    | 106    | 319   | 81      | 300     | 27%  | 250    | 150 | 0      | 0%   |
| 231      | Gas, Oil, Diesel Fuel, Gr   |        |        | 42    |         | 200     | 0%   | 150    | 150 | 0      | 0%   |
| 311      | Postage, Box Rent, Etc.     | 2,446  | 168    | 86    | 130     | 500     | 19%  | 300    | 100 | 0      | 0%   |
| 330      | Publicity, Subscriptions    | 2,034  | 1,399  | 587   | 95      | 2,000   | 27%  | 2,000  | 100 | 0      | 0%   |
| 331      | Publication of Formal & L   | 175    | 260    | 500   | 635     | 250     | 254% | 400    | 800 | 0      | 0%   |
| 334      | Memberships, Registration   | 622    | 627    | 1,049 | 510     | 1,000   | 51%  | 1,000  | 100 | 0      | 0%   |
| 345      | Telephone                   | 7      | 58,395 | 4,019 | 133,390 | 500,000 | 27%  | 10,000 | 800 | 0      | 0%   |
| 350      | Professional Services       | 666    | 646    |       | 163     | 400     | 41%  | 400    | 250 | 0      | 0%   |
| 370      | Travel                      |        |        | 1,379 |         | 500     | 0%   | 250    |     | 0      | 0%   |
| 380      | Training Services           |        |        |       |         | 250     | 0%   | 250    |     | 0      | 0%   |
| 540      | Special Assessments         | 25,702 |        |       |         | 0       | 0%   | 0      |     | 0      | 0%   |
| 940      | Machinery & Equipment       | 58,077 | 97,233 | 8,276 | 143,329 | 513,528 | 28%  | 11,289 |     | 11,289 | 2%   |
| Account: |                             |        |        |       |         |         |      |        |     |        |      |
| 490500   | Other Debt Service Payments |        |        |       |         |         |      |        |     |        |      |
| 652      | Principle- Flood Study Lo   | 30,316 |        |       |         | 0       | 0%   |        |     | 0      | 0%   |
| 653      | Interest- Flood Study Loa   | 346    |        |       |         | 0       | 0%   |        |     | 0      | 0%   |
| Account: |                             | 30,662 |        |       |         | 0       | ***% | 0      |     | 0      | 0%   |
| Orgn:    |                             | 88,739 | 97,233 | 8,276 | 143,329 | 513,528 | 28%  | 11,289 | 0   | 11,289 | 2%   |

Move levee projects to PW districts as they can be classified  
as storm water projects.

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Org Account Object

| 22-23 | 23-24 | Actuals | 24-25 | 25-26 | Current Budget 25-26 | % Exp. 25-26 | Prelim. Budget 26-27 | Budget Changes 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|-------|-------|---------|-------|-------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|
|-------|-------|---------|-------|-------|----------------------|--------------|----------------------|----------------------|--------------------|--------------------|

13 Park

460433 Park Operations (13)

|                                |         |         |         |         |         |      |         |   |         |      |
|--------------------------------|---------|---------|---------|---------|---------|------|---------|---|---------|------|
| 111 Salaries and Wages - Perm  | 210,360 | 220,991 | 165,101 | 124,910 | 273,366 | 46%  | 207,188 |   | 207,188 | 76%  |
| 121 OVERTIME-PERMANENT         | 8,698   | 10,297  | 12,980  | 9,020   | 12,000  | 75%  |         |   |         | 0%   |
| 131 VACATION                   | 20,073  | 29,673  | 10,841  | 9,794   | 0       | ***  |         |   |         | 0%   |
| 132 SICK LEAVE                 | 10,340  | 10,388  | 8,171   | 7,705   | 0       | ***  |         |   |         | 0%   |
| 133 OTHER LEAVE PAY            | 4,906   | 4,747   | 4,95    | 228     | 0       | ***  |         |   |         | 0%   |
| 134 HOLIDAY PAY                | 3,775   | 5,883   | 4,759   | 1,648   | 6,000   | ***  |         |   |         | 0%   |
| 141 Unemployment Insurance     | 643     | 424     | 305     | 1,070   | 410     | 261% | 518     |   |         | 0%   |
| 142 Workers' Compensation      | 3,381   | 3,597   | 2,749   | 2,151   | 3,836   | 56%  | 2,976   |   |         | 126% |
| 143 Health Insurance           | 36,603  | 39,653  | 26,797  | 22,669  | 35,775  | 63%  | 25,029  |   |         | 78%  |
| 144 FICA                       | 19,043  | 20,968  | 14,947  | 11,293  | 20,596  | 55%  | 15,455  |   |         | 75%  |
| 145 PERS                       | 21,299  | 23,500  | 17,245  | 13,718  | 17,898  | 77%  | 17,389  |   |         | 97%  |
| 196 CLOTHING ALLOTMENT         | 979     | 1,179   | 1,229   | 489     | 1,200   | 41%  | 1,000   |   |         | 0%   |
| 210 Office Supplies and Mater  | 850     | 460     | 459     | 168     | 600     | 28%  | 500     |   |         | 0%   |
| 214 Small Items of Equipment   | 2,712   | 4,013   | 909     | 964     | 4,000   | 24%  | 3,000   |   |         | 0%   |
| 220 Operating Expenses         | 2,609   | 2,135   | 5,392   | 3,400   | 3,000   | 113% | 4,000   |   |         | 0%   |
| 222 Chemicals, Lab & Med Suppl | 11,395  | 19,222  | 4,046   | 1,767   | 10,000  | 18%  | 7,500   |   |         | 0%   |
| 226 Clothing and Uniforms      | 444     | 1,181   | 86      | 150     | 1,000   | 15%  | 1,000   |   |         | 0%   |
| 230 Repair and Maintenance Su  | 11,307  | 13,306  | 1,460   | 2,761   | 13,000  | 21%  | 13,000  |   |         | 0%   |
| 231 Gas, Oil, Diesel Fuel, Gr  | 12,089  | 10,892  | 7,218   | 5,903   | 13,000  | 45%  | 12,000  |   |         | 0%   |
| 334 Memberships, Registration  | 1,030   | 1,195   | 513     | 203     | 1,300   | 16%  | 1,000   |   |         | 0%   |
| 341 Electric Utility Services  | 12,553  | 13,755  | 12,134  | 10,053  | 12,000  | 84%  | 13,000  |   |         | 0%   |
| 342 Water Utility Services     | 8,890   | 13,420  | 19,161  | 2,609   | 15,000  | 17%  | 15,000  |   |         | 0%   |
| 343 Sewer Utility Services     | 1,529   | 1,492   | 2,267   | 928     | 2,000   | 46%  | 2,000   |   |         | 0%   |
| 344 Gas Utility Service        | 4,508   | 2,823   | 3,191   | 2,613   | 3,500   | 75%  | 1,800   |   |         | 0%   |
| 345 Telephone                  | 892     | 898     | 1,321   | 510     | 1,250   | 41%  | 4,250   |   |         | 0%   |
| 346 Garbage Service            | 711     | 948     | 1,269   | 513     | 1,000   | 51%  | 1,000   |   |         | 0%   |
| 347 Internet                   | 322     | 322     | 322     | 175     | 300     | 58%  | 300     |   |         | 0%   |
| 350 Professional Services      | 13,046  | 12,201  | 39,024  | 4,256   | 16,000  | 27%  | 20,000  |   |         | 0%   |
| 360 Contr R & M                | 7,796   | 11,057  | 3,675   | 3,326   | 5,000   | 67%  | 7,000   |   |         | 0%   |
| 363 R&M Vehicles/Equip/Labor-  | 12,098  | 5,631   | 7,252   | 10,201  | 10,000  | 102% | 12,000  |   |         | 0%   |
| 370 Travel                     | 41      | 134     |         |         | 500     | 0%   | 500     |   |         | 0%   |
| 380 Training Services          | 1,297   |         |         |         | 1,200   | 0%   | 1,000   |   |         | 0%   |
| 511 Insurance on Buildings     | 4,790   | 5,638   | 6,436   | 6,589   | 6,589   | 100% | 7,000   |   |         | 0%   |
| 512 Insurance on Vehicles & E  | 803     | 1,105   | 1,203   | 1,234   | 1,235   | 100% | 1,500   |   |         | 0%   |
| 930 Improvements Other than B  |         |         | 930     |         | 0       | 0%   |         |   |         | 0%   |
| Account:                       | 451,812 | 493,128 | 383,887 | 263,018 | 492,555 | 53%  | 268,555 | 0 | 268,555 | 54%  |

460434 Fish, Wildlife Trailways  
363 R&M Vehicles/Equip/Labor-  
Account:

|    |   |     |   |   |   |    |
|----|---|-----|---|---|---|----|
| 51 | 0 | *** | 6 | 0 | 0 | 0% |
| 51 | 0 | *** | 0 | 0 | 0 | 0% |

460435 Florence Stacy Fountain  
350 Professional Services  
Account:

|       |       |     |         |   |   |    |
|-------|-------|-----|---------|---|---|----|
| 3,048 | 7,500 | 41% | 328,959 | 0 | 0 | 0% |
| 3,048 | 7,500 | 41% | 0       | 0 | 0 | 0% |

SLIPA GRANT - FOUNTAIN ONLY

ENTERED

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| Org    | Account                             | Object        | 22-23   | 23-24   | Actuals | 24-25   | 25-26   | Current Budget | % Exp. | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|--------|-------------------------------------|---------------|---------|---------|---------|---------|---------|----------------|--------|----------------|----------------|--------------|--------------|
| 460436 | Denton Complex Upgrades             |               |         |         |         |         | 28,232  | 97,920         | 29%    | 5,000          |                | 0            | 0%           |
| 230    | Repair and Maintenance Su           |               |         |         |         |         | 849     | 0              | ***    | 1,000          |                | 0            | 0%           |
| 350    | Professional Services               |               |         |         |         |         | 29,081  | 97,920         | 30%    | 0              |                | 0            | 0%           |
|        | Account:                            |               |         |         |         |         |         |                |        |                |                |              |              |
| 460439 | Riverside Park Tennis Court Project |               |         |         |         |         |         |                |        |                |                |              |              |
| 230    | Repair and Maintenance Su           | CRACK REPAIRS |         |         |         |         |         | 500            | 0%     | 3,000          |                | 0            | 0%           |
|        | Account:                            |               |         |         |         |         |         | 500            | 0%     | 0              |                | 0            | 0%           |
|        | Orgn:                               |               | 451,812 | 493,128 | 383,887 | 295,198 | 598,475 | 49%            |        | 268,555        | 0              | 268,555      | 44%          |

521000 - 820

transfer to Capital Improve.

15,000

WHY IS SALARY  
SO LOW?  
HOW MANY FTE +  
SEASONALS DOES  
THIS INCLUDE?

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Org Account Object

| 22-23 | 23-24 | Actuals | 24-25 | 25-26 | Current Budget | % Exp. | Prelim. Budget | Budget Changes | Final Budget | % Old Budget |
|-------|-------|---------|-------|-------|----------------|--------|----------------|----------------|--------------|--------------|
|       |       |         |       |       | 25-26          | 25-26  | 26-27          | 26-27          | 26-27        | 26-27        |

13 Park

|        |                            |         |         |         |         |         |      |         |         |      |
|--------|----------------------------|---------|---------|---------|---------|---------|------|---------|---------|------|
| 460433 | Park Operations(13)        |         |         |         |         |         |      |         |         |      |
| 111    | Salaries and Wages - Perm  | 210,360 | 220,991 | 165,101 | 124,910 | 273,366 | 46%  | 207,188 | 207,188 | 76%  |
| 121    | OVERTIME-PERMANENT         | 8,698   | 10,297  | 12,980  | 9,020   | 12,000  | 75%  |         | 0       | 0%   |
| 131    | VACATION                   | 20,073  | 29,673  | 10,841  | 9,794   | 0       | ***  |         | 0       | 0%   |
| 132    | SICK LEAVE                 | 10,340  | 10,388  | 8,171   | 7,705   | 0       | ***  |         | 0       | 0%   |
| 133    | OTHER LEAVE PAY            | 4,906   | 4,747   | 4,95    | 228     | 0       | ***  |         | 0       | 0%   |
| 134    | HOLIDAY PAY                | 3,775   | 5,883   | 4,759   | 1,648   | 6,000   | 27%  |         | 0       | 0%   |
| 141    | Unemployment Insurance     | 643     | 424     | 305     | 1,070   | 410     | 261% | 518     | 518     | 126% |
| 142    | Workers' Compensation      | 3,381   | 3,597   | 2,749   | 2,151   | 3,836   | 56%  | 2,976   | 2,976   | 78%  |
| 143    | Health Insurance           | 36,603  | 39,653  | 26,797  | 22,669  | 35,775  | 63%  | 25,029  | 25,029  | 70%  |
| 144    | FICA                       | 19,043  | 20,968  | 14,947  | 11,293  | 20,596  | 55%  | 15,455  | 15,455  | 75%  |
| 145    | PERS                       | 21,299  | 23,500  | 17,245  | 13,718  | 17,898  | 77%  | 17,389  | 17,389  | 97%  |
| 196    | CLOTHING ALLOTMENT         | 979     | 1,179   | 1,229   | 489     | 1,200   | 41%  |         | 0       | 0%   |
| 210    | Office Supplies and Mater  | 850     | 460     | 459     | 168     | 600     | 28%  | 500     |         | 0%   |
| 214    | Small Items of Equipment   | 2,712   | 4,013   | 909     | 964     | 4,000   | 24%  | 10,000  |         | 0%   |
| 220    | Operating Expenses         | 2,609   | 2,135   | 5,392   | 3,400   | 3,000   | 113% | 4,000   |         | 0%   |
| 222    | Chemicals, Lab & Med Suppl | 11,395  | 19,222  | 4,046   | 1,767   | 10,000  | 18%  | 10,000  |         | 0%   |
| 226    | Clothing and Uniforms      | 444     | 1,181   | 86      | 150     | 1,000   | 15%  | 750     |         | 0%   |
| 230    | Repair and Maintenance Su  | 11,307  | 13,306  | 1,460   | 2,761   | 13,000  | 21%  | 12,000  |         | 0%   |
| 231    | Gas, Oil, Diesel Fuel, Gr  | 12,089  | 10,892  | 7,218   | 5,903   | 13,000  | 45%  | 12,000  |         | 0%   |
| 334    | Memberships, Registration  | 1,030   | 1,195   | 513     | 203     | 1,300   | 16%  | 1,600   |         | 0%   |
| 341    | Electric Utility Services  | 12,553  | 13,755  | 12,134  | 10,053  | 12,000  | 84%  | 13,600  |         | 0%   |
| 342    | Water Utility Services     | 8,890   | 13,420  | 19,161  | 2,609   | 15,000  | 17%  | 15,000  |         | 0%   |
| 343    | Sewer Utility Services     | 1,529   | 1,492   | 2,267   | 928     | 2,000   | 46%  | 2,000   |         | 0%   |
| 344    | Gas Utility Service        | 4,508   | 2,823   | 3,191   | 2,613   | 3,500   | 75%  | 3,800   |         | 0%   |
| 345    | Telephone                  | 892     | 898     | 1,321   | 510     | 1,250   | 41%  | 1,250   |         | 0%   |
| 346    | Garbage Service            | 711     | 948     | 1,269   | 513     | 1,000   | 51%  | 1,000   |         | 0%   |
| 347    | Internet                   | 322     | 322     | 322     | 175     | 300     | 58%  | 300     |         | 0%   |
| 350    | Professional Services      | 13,046  | 12,201  | 39,024  | 4,256   | 16,000  | 27%  | 20,000  |         | 0%   |
| 360    | Contr R & M                | 7,796   | 11,057  | 3,675   | 3,326   | 5,000   | 67%  | 7,000   |         | 0%   |
| 363    | R&M Vehicles/Equip/Labor-  | 12,098  | 5,631   | 7,252   | 10,201  | 10,000  | 102% | 12,000  |         | 0%   |
| 370    | Travel                     | 41      | 134     |         |         | 500     | 0%   | 500     |         | 0%   |
| 380    | Training Services          | 1,297   |         |         |         | 1,200   | 0%   | 1,000   |         | 0%   |
| 511    | Insurance on Buildings     | 4,790   | 5,638   | 6,436   | 6,589   | 6,589   | 100% | 7,000   |         | 0%   |
| 512    | Insurance on Vehicles & E  | 803     | 1,105   | 1,203   | 1,234   | 1,235   | 100% | 1,500   |         | 0%   |
| 930    | Improvements Other than B  |         |         | 930     |         | 0       | 0%   |         |         | 0%   |
|        | Account:                   | 451,812 | 493,128 | 383,887 | 263,018 | 492,555 | 53%  | 268,555 | 268,555 | 54%  |

460434 Fish, Wildlife Trailways  
363 R&M Vehicles/Equip/Labor-  
Account:

51  
51

0 \*\*\*  
0 \*\*\*

6  
0

C

0 0%  
0 0%

460435 Florence Stacy Fountain  
350 Professional Services  
Account:

3,048  
3,048

7,500 41%  
7,500 41%

328,959  
0

C

0 0%  
0 0%

SL\PA GRANT - FOUNTAIN ONLY

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CITY OF MILES CITY  
Expenditure Budget by Fund/Org Split Report -- MultiYear Actuals  
For the Year: 2026 - 2027

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| Org    | Account                             | Object | 22-23 | 23-24 | 24-25 | 25-26  | Current Budget 25-26 | % Exp. Budget 25-26 | Prelim. Budget 26-27 | Budget Changes 26-27 | Final Budget 26-27 | % Old Budget 26-27 |
|--------|-------------------------------------|--------|-------|-------|-------|--------|----------------------|---------------------|----------------------|----------------------|--------------------|--------------------|
| 460436 | Denton Complex Upgrades             |        |       |       |       |        |                      |                     |                      |                      |                    |                    |
| 230    | Repair and Maintenance Su           |        |       |       |       | 28,232 | 97,920               | 29%                 | 5,000                |                      |                    | 0%                 |
| 350    | Professional Services               |        |       |       |       | 849    | 0                    | ***%                | 1,000                |                      |                    | 0%                 |
|        | Account:                            |        |       |       |       | 29,081 | 97,920               | 30%                 | 0                    |                      |                    | 0%                 |
| 460439 | Riverside Park Tennis Court Project |        |       |       |       |        |                      |                     |                      |                      |                    |                    |
| 230    | Repair and Maintenance Su           |        |       |       |       |        | 500                  | 0%                  | 3,000                |                      |                    | 0%                 |
|        | Account: CRACK REPAIRS              |        |       |       |       |        | 500                  | 0%                  | 0                    |                      |                    | 0%                 |

Orgn: 451,812 493,128 383,887 295,198 598,475 49% 268,555 0 268,555 44%

521000 - 820  
+ transfer to Capital Improve.  
15,000

WHY IS SALARY  
SO LOW?  
HOW MANY FTE +  
SEASONALS DOES  
THIS INCLUDE?



CITY OF MILES CITY  
Expenditure Budget by Fund/Org Split Report -- MultiYear Actuals  
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ENTERED

0  
% Old  
Budget  
26-27

58

58

[illegible]

14 Swim Pool

430263 STREET LIGHTING

363 R&M Vehicles/Equip/Labor-  
Account:

460445 Swimming Pool

111 Salaries and Wages - Perma

121 OVERTIME-PERMANENT

141 Unemployment Insurance

142 Workers' Compensation

144 FICA  
145 PPD

145 PERS  
374 C-377 H+3300 E-377

214 Small Items of Equipment

220 Operating Expenses  
222 Chemicals Lab & Med Supply

226 Clothing and uniforms

230 Repair and Maintenance Su  
220 Clothing and Uniforms  
210 Clothing and Uniforms

230 Repair and Maintenance  
341 Electric Utility Services

342 Water Utility Services

343 Sewer Utility Services

345 Telephone

350 Professional Services

363 R&amp;M Vehicles/Equip/Labor-

380 Training Services

Account:

Orgn:

79,454

68, 728

51,611

7,750

86, 984

98

57,484

0

57,484

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CITY OF MILES CITY  
Revenue Budget Report -- MultiYear Actuals  
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| 5210 WATER UTILITY                |           |           |           |           |           |        |           |        |           |        |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|--------|-----------|--------|-----------|--------|
| Account                           | Actuals   |           |           |           | Current   | %      | Prelim.   | Budget | Final     | % Old  |
|                                   | 22-23     | 23-24     | 24-25     | 25-26     | Budget    | Rec.   | Budget    | Change | Budget    | Budget |
|                                   | 22-23     | 23-24     | 24-25     | 25-26     | 25-26     | 25-26  | 26-27     | 26-27  | 26-27     | 26-27  |
| 330000 INTERGOVERNMENTAL REVENUES |           |           |           |           |           |        |           |        |           |        |
| 331990 Federal Stimulus           | 150       |           |           |           |           | 0      | 0%        |        | 0         | 0%     |
| 336020 State aid-GASB68           | 16,778    | 14,365    |           |           |           | 0      | 0%        |        | 0         | 0%     |
| Group:                            | 16,928    | 14,365    |           |           |           | 0      | 0%        | 0      | 0         | 0%     |
| 340000 Charges for Services       |           |           |           |           |           |        |           |        |           |        |
| 343021 Metered Water Sales        | 2,291,232 | 2,227,601 | 2,374,823 | 2,335,685 | 2,239,938 | 104%   | 2,540,000 |        | 2,540,000 | 113%   |
| 343022 Unmetered Water            | 418       | 214       |           |           | 0         | 0%     |           |        | 0         | 0%     |
| 343023 Bulk Water Sales           | 5,253     | 18,438    | 10,433    |           | 10,000    | 0%     | 10,000    |        | 10,000    | 100%   |
| 343024 Sales of Water Materials   | 142       | 2,507     | 3,291     | 433       | 2,000     | 22%    | 1,000     |        | 1,000     | 50%    |
| 343025 Hookup Fee                 | 4,010     | 2,285     | 3,980     | 3,240     | 3,500     | 93%    | 3,500     |        | 3,500     | 100%   |
| 343026 Water Install/Tap          | 922       | 1,166     | 2,425     | 825       | 1,000     | 83%    | 1,000     |        | 1,000     | 100%   |
| 343027 Chg for Wtr Dept. Serv     | 25,874    | 32,661    | 20,365    | 14,798    | 20,000    | 74%    | 15,000    |        | 15,000    | 75%    |
| 343029 Curb Stop Replacement Fee  | 44,000    | 44,086    | 44,042    | 43,941    | 30,000    | 146%   | 42,000    |        | 42,000    | 140%   |
| Group:                            | 2,371,851 | 2,328,958 | 2,459,359 | 2,398,922 | 2,306,438 | 104%   | 2,612,500 | 0      | 2,612,500 | 113%   |
| 360000 MISCELLANEOUS REVENUE      |           |           |           |           |           |        |           |        |           |        |
| 362020 MISC REVENUE               |           | 2,651     | 33,867    | 179,259   |           | 0 ***% | 20,000    |        | 20,000    | *****% |
| Group:                            |           | 2,651     | 33,867    | 179,259   |           | 0 ***% | 20,000    | 0      | 20,000    | *****% |
| 370000 INVESTMENT EARNINGS        |           |           |           |           |           |        |           |        |           |        |
| 371010 Investment Earnings        | 311,945   | 485,959   | 386,525   | 243,135   | 400,000   | 61%    | 200,000   |        | 200,000   | 50%    |
| Group:                            | 311,945   | 485,959   | 386,525   | 243,135   | 400,000   | 61%    | 200,000   | 0      | 200,000   | 50%    |
| 380000 OTHER FINANCING SOURCES    |           |           |           |           |           |        |           |        |           |        |
| 382010 Sale of Fixed Assets       |           | 9,992     |           |           |           | 0      | 0%        |        | 0         | 0%     |
| Group:                            |           | 9,992     |           |           |           | 0      | 0%        | 0      | 0         | 0%     |
| Fund:                             | 2,700,724 | 2,841,925 | 2,879,751 | 2,821,316 | 2,706,438 | 104%   | 2,832,500 | 0      | 2,832,500 | 105%   |

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CITY OF MILES CITY  
Expenditure Budget by Fund/Org Split Report -- MultiYear Actuals  
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5210 WATER UTILITY

| Org                                           | Account                    | Object | Actuals |         |         |         | Current   | %     | Prelim.   | Budget  | Final     | %      |
|-----------------------------------------------|----------------------------|--------|---------|---------|---------|---------|-----------|-------|-----------|---------|-----------|--------|
|                                               |                            |        | 22-23   | 23-24   | 24-25   | 25-26   | Budget    | Exp.  | Budget    | Changes | Budget    | Budget |
|                                               |                            |        |         |         |         |         | 25-26     | 25-26 | 26-27     | 26-27   | 26-27     | 26-27  |
| -----                                         |                            |        |         |         |         |         |           |       |           |         |           |        |
| 22 Water Plant                                |                            |        |         |         |         |         |           |       |           |         |           |        |
| 430530 Water Source of Supply and Pumping(22) |                            |        |         |         |         |         |           |       |           |         |           |        |
| 111                                           | Salaries and Wages - Perm  |        | 229,150 | 258,962 | 270,193 | 319,206 | 278,182   | 115%  | 345,620   |         | 345,620   | 124%   |
| 121                                           | OVERTIME-PERMANENT         |        | 25,536  | 29,239  | 20,726  | 28,337  | 24,300    | 117%  | 26,423    |         | 26,423    | 109%   |
| 131                                           | VACATION                   |        | 16,697  | 27,792  | 19,584  | 26,139  | 0         | ***%  | 20,000    |         | 20,000    | *****% |
| 132                                           | SICK LEAVE                 |        | 9,769   | 16,975  | 7,465   | 11,147  | 0         | ***%  | 8,000     |         | 8,000     | *****% |
| 133                                           | OTHER LEAVE PAY            |        | 14,176  | 9,732   | 2,863   | 9,291   | 9,000     | 103%  | 10,108    |         | 10,108    | 112%   |
| 134                                           | HOLIDAY PAY                |        | 5,136   | 5,561   | 4,688   | 3,874   | 6,000     | 65%   | 6,291     |         | 6,291     | 105%   |
| 141                                           | Unemployment Insurance     |        | 748     | 524     | 490     | 997     | 455       | 219%  | 375       |         | 375       | 82%    |
| 142                                           | Workers' Compensation      |        | 4,258   | 4,432   | 4,508   | 5,761   | 4,262     | 135%  | 4,884     |         | 4,884     | 115%   |
| 143                                           | Health Insurance           |        | 41,541  | 75,784  | 56,765  | 72,343  | 62,457    | 116%  | 72,477    |         | 72,477    | 116%   |
| 144                                           | FICA                       |        | 21,952  | 25,691  | 23,927  | 29,374  | 22,648    | 130%  | 31,858    |         | 31,858    | 141%   |
| 145                                           | PERS                       |        | -21,441 | 27,156  | 29,315  | 35,372  | 27,508    | 129%  | 37,772    |         | 37,772    | 137%   |
| 196                                           | CLOTHING ALLOTMENT         |        | 1,230   | 1,180   | 1,200   | 960     | 1,200     | 80%   | 1,500     |         | 1,500     | 125%   |
| 210                                           | Office Supplies and Mater  |        | 188     | 401     | 326     | 507     | 500       | 101%  | 500       |         | 500       | 100%   |
| 214                                           | Small Items of Equipment   |        | 14,348  | 650     | 120     | 765     | 5,000     | 15%   | 5,000     |         | 5,000     | 100%   |
| 220                                           | Operating Expenses         |        | 2,499   | 2,069   | 1,769   | 3,607   | 7,000     | 52%   | 2,500     |         | 2,500     | 36%    |
| 222                                           | Chemicals, Lab & Med Suppl |        | 112     | 69      | 245     |         | 500       | 0%    | 500       |         | 500       | 100%   |
| 226                                           | Clothing and Uniforms      |        | 273     | 146     | 561     | 303     | 750       | 40%   | 500       |         | 500       | 67%    |
| 230                                           | Repair and Maintenance Su  |        | 11,587  | 6,250   | 5,341   | 12,643  | 15,000    | 84%   | 15,000    |         | 15,000    | 100%   |
| 231                                           | Gas, Oil, Diesel Fuel, Gr  |        | 1,629   | 991     | 1,669   | 1,834   | 2,000     | 92%   | 2,300     |         | 2,300     | 115%   |
| 241                                           | Consumable Tools           |        |         |         |         |         | 200       | 0%    | 200       |         | 200       | 100%   |
| 311                                           | Postage, Box Rent, Etc.    |        | 15      | 40      | 25      | 76      | 50        | 152%  | 100       |         | 100       | 200%   |
| 330                                           | Publicity, Subscriptions   |        | 325     | 107     | 573     |         | 750       | 0%    | 500       |         | 500       | 67%    |
| 331                                           | Publication of Formal & L  |        | 858     |         |         |         | 1,000     | 0%    | 1,000     |         | 1,000     | 100%   |
| 334                                           | Memberships, Registration  |        | 382     | 442     | 324     | 404     | 500       | 81%   | 400       |         | 400       | 80%    |
| 341                                           | Electric Utility Services  |        | 73,525  | 82,060  | 77,528  | 74,419  | 90,000    | 83%   | 90,000    |         | 90,000    | 100%   |
| 344                                           | Gas Utility Service        |        | 18,619  | 9,717   | 7,269   | 7,803   | 12,000    | 65%   | 10,000    |         | 10,000    | 83%    |
| 345                                           | Telephone                  |        | 1,022   | 1,027   | 936     | 1,397   | 1,500     | 93%   | 1,300     |         | 1,300     | 87%    |
| 346                                           | Garbage Service            |        | 213     | 284     | 356     | 213     | 700       | 30%   | 500       |         | 500       | 71%    |
| 347                                           | Internet                   |        | 274     | 274     | 274     | 287     | 500       | 57%   | 275       |         | 275       | 55%    |
| 350                                           | Professional Services      |        | 594     | 12,698  | 1,265   | 9,335   | 30,000    | 31%   | 20,000    |         | 20,000    | 67%    |
| 352                                           | Wtr/Swr Lab Testing        |        |         |         |         |         | 500       | 0%    | 500       |         | 500       | 100%   |
| 357                                           | Architectural, Engineering |        | 272     |         |         | 4,250   | 20,000    | 21%   | 20,000    |         | 20,000    | 100%   |
| 360                                           | Contr R & M                |        | 24,101  | 3,287   | 137,013 | 32,563  | 200,000   | 16%   | 850,000   |         | 850,000   | 425%   |
| 363                                           | R&M Vehicles/Equip/Labor-  |        | 2,144   | 209     | 487     | 2,119   | 1,500     | 141%  | 3,000     |         | 3,000     | 200%   |
| 369                                           | Other Repair and Maintena  |        |         |         | 1,225   |         | 2,000     | 0%    | 1,500     |         | 1,500     | 75%    |
| 370                                           | Travel                     |        | 419     | 1,102   | 754     | 60      | 1,000     | 6%    | 1,000     |         | 1,000     | 100%   |
| 380                                           | Training Services          |        | 542     | 967     | 1,009   | 759     | 1,500     | 51%   | 1,300     |         | 1,300     | 87%    |
| 382                                           | Books                      |        | 154     | 100     |         |         | 500       | 0%    | 200       |         | 200       | 40%    |
| 400                                           | BUILDING MATERIALS         |        |         |         |         |         | 10,000    | 0%    | 3,000     |         | 3,000     | 30%    |
| 511                                           | Insurance on Buildings     |        | 13,447  | 15,183  | 16,714  | 17,291  | 17,292    | 100%  | 17,300    |         | 17,300    | 100%   |
| 512                                           | Insurance on Vehicles & E  |        | 336     | 303     | 208     | 170     | 171       | 99%   | 175       |         | 175       | 102%   |
| 940                                           | Machinery & Equipment      |        |         |         |         |         | 250,000   | 0%    | 350,000   |         | 350,000   | 140%   |
|                                               | Account:                   |        | 516,630 | 621,404 | 697,715 | 713,606 | 1,108,425 | 64%   | 1,963,858 | 0       | 1,963,858 | 177%   |



|                                         |                       |        |                     |         |         |         |           |        |           |         |           |        |
|-----------------------------------------|-----------------------|--------|---------------------|---------|---------|---------|-----------|--------|-----------|---------|-----------|--------|
| 5210 WATER UTILITY                      |                       |        |                     |         |         |         | Current   | %      | Prelim.   | Budget  | Final     | % Old  |
|                                         |                       |        | ----- Actuals ----- |         |         |         | Budget    | Exp.   | Budget    | Changes | Budget    | Budget |
| Org                                     | Account               | Object | 22-23               | 23-24   | 24-25   | 25-26   | 25-26     | 25-26  | 26-27     | 26-27   | 26-27     | 26-27  |
| -----                                   |                       |        |                     |         |         |         |           |        |           |         |           |        |
| 430540 Water Purification and Treatment |                       |        |                     |         |         |         |           |        |           |         |           |        |
|                                         | 380 Training Services |        | 866                 |         |         |         |           | 0      | 0%        |         |           | 0 0%   |
|                                         | Account:              |        | 866                 |         |         |         |           | 0 ***% |           | 0       | 0         | 0 0%   |
|                                         |                       |        |                     |         |         |         |           |        |           |         |           |        |
|                                         | Orgn:                 |        | 517,496             | 621,404 | 697,715 | 713,606 | 1,108,425 | 64%    | 1,963,858 | 0       | 1,963,858 | 177%   |

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## 5210 WATER UTILITY

| Org                                      | Account                   | Object | Actuals |         |         |         | Current | %     | Prelim. | Budget  | Final   | % Old  |
|------------------------------------------|---------------------------|--------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
|                                          |                           |        | 22-23   | 23-24   | 24-25   | 25-26   | Budget  | Exp.  | Budget  | Changes | Budget  | Budget |
|                                          |                           |        |         |         |         |         | 25-26   | 25-26 | 26-27   | 26-27   | 26-27   | 26-27  |
| 23 Water Lines                           |                           |        |         |         |         |         |         |       |         |         |         |        |
| 430550 Transmission and Distribution(23) |                           |        |         |         |         |         |         |       |         |         |         |        |
| 111                                      | Salaries and Wages - Perm |        | 148,862 | 162,811 | 144,552 | 170,659 | 169,894 | 100%  | 166,004 |         | 166,004 | 98%    |
| 121                                      | OVERTIME-PERMANENT        |        | 1,840   | 1,987   | 1,385   | 2,407   | 3,000   | 80%   | 2,651   |         | 2,651   | 88%    |
| 131                                      | VACATION                  |        | 9,922   | 11,514  | 12,568  | 11,283  | 0       | ***%  | 11,500  |         | 11,500  | *****% |
| 132                                      | SICK LEAVE                |        | 5,191   | 5,345   | 6,399   | 4,518   | 0       | ***%  | 4,500   |         | 4,500   | *****% |
| 133                                      | OTHER LEAVE PAY           |        | 6,088   | 8,931   | 7,738   | 7,523   | 8,000   | 94%   | 7,019   |         | 7,019   | 88%    |
| 134                                      | HOLIDAY PAY               |        | 471     | 325     |         | 80      | 0       | ***%  |         |         | 0       | 0%     |
| 141                                      | Unemployment Insurance    |        | 428     | 287     | 260     | 493     | 255     | 193%  | 173     |         | 173     | 68%    |
| 142                                      | Workers' Compensation     |        | 5,960   | 5,916   | 6,264   | 7,837   | 6,195   | 127%  | 2,206   |         | 2,206   | 36%    |
| 143                                      | Health Insurance          |        | 31,383  | 35,544  | 31,874  | 40,986  | 36,660  | 112%  | 40,681  |         | 40,681  | 111%   |
| 144                                      | FICA                      |        | 12,769  | 14,271  | 12,847  | 14,622  | 12,774  | 114%  | 14,663  |         | 14,663  | 115%   |
| 145                                      | PERS                      |        | 14,702  | 16,267  | 15,119  | 16,031  | 15,409  | 104%  | 17,385  |         | 17,385  | 113%   |
| 196                                      | CLOTHING ALLOTMENT        |        | 709     | 721     | 681     | 645     | 696     | 93%   | 750     |         | 750     | 108%   |
| 210                                      | Office Supplies and Mater |        | 258     | 628     | 664     | 957     | 800     | 120%  | 1,500   |         | 1,500   | 188%   |
| 214                                      | Small Items of Equipment  |        | 27,025  | 14,402  | 12,636  | 30,332  | 115,000 | 26%   | 75,000  |         | 75,000  | 65%    |
| 220                                      | Operating Expenses        |        | 12,001  | 20,016  | 14,705  | 18,505  | 30,000  | 62%   | 25,000  |         | 25,000  | 83%    |
| 222                                      | Chemicals,Lab & Med Suppl |        | 55      | 417     |         | 160     | 500     | 32%   | 500     |         | 500     | 100%   |
| 226                                      | Clothing and Uniforms     |        | 1,052   | 606     | 757     | 1,274   | 1,000   | 127%  | 1,500   |         | 1,500   | 150%   |
| 230                                      | Repair and Maintenance Su |        | 25,439  | 29,460  | 11,258  | 29,026  | 40,000  | 73%   | 35,000  |         | 35,000  | 88%    |
| 231                                      | Gas, Oil, Diesel Fuel, Gr |        | 11,076  | 11,796  | 8,724   | 8,044   | 15,000  | 54%   | 15,000  |         | 15,000  | 100%   |
| 233                                      | Water/Sewer Main Replacem |        |         |         |         |         | 40,000  | 0%    | 35,000  |         | 35,000  | 88%    |
| 234                                      | Hydrant/Manhole Replaceme |        | 1,321   |         | 19,008  | 12,776  | 15,000  | 85%   | 20,000  |         | 20,000  | 133%   |
| 235                                      | Curb Stop Replacement     |        | 38,297  | 22,155  | 13,442  | 17,475  | 25,000  | 70%   | 20,000  |         | 20,000  | 80%    |
| 241                                      | Consumable Tools          |        | 381     | 427     | 310     | 95      | 750     | 13%   | 500     |         | 500     | 67%    |
| 242                                      | Sign Parts and Supplies   |        |         | 22      |         |         | 0       | 0%    |         |         | 0       | 0%     |
| 311                                      | Postage, Box Rent, Etc.   |        | 8       | 8       | 14      | 21      | 0       | ***%  | 50      |         | 50      | *****% |
| 320                                      | Printing, Duplicating, Ty |        | 1,204   |         |         |         | 500     | 0%    | 150     |         | 150     | 30%    |
| 330                                      | Publicity, Subscriptions  |        | 311     | 120     | 120     | 375     | 500     | 75%   | 600     |         | 600     | 120%   |
| 331                                      | Publication of Formal & L |        |         | 271     | 9       | 45      | 1,000   | 5%    | 750     |         | 750     | 75%    |
| 334                                      | Memberships, Registration |        | 20      | 30      | 200     | 324     | 500     | 65%   | 350     |         | 350     | 70%    |
| 341                                      | Electric Utility Services |        | 252     | 275     | 274     | 277     | 500     | 55%   | 400     |         | 400     | 80%    |
| 344                                      | Gas Utility Service       |        | 499     | 354     | 452     | 388     | 650     | 60%   | 650     |         | 650     | 100%   |
| 345                                      | Telephone                 |        | 1,824   | 1,648   | 1,505   | 44      | 1,700   | 3%    | 750     |         | 750     | 44%    |
| 346                                      | Garbage Service           |        |         |         |         | 191     | 0       | ***%  | 400     |         | 400     | *****% |
| 347                                      | Internet                  |        | 142     | 142     | 142     | 287     | 300     | 96%   | 300     |         | 300     | 100%   |
| 350                                      | Professional Services     |        | 21,603  | 38,932  | 29,021  | 11,167  | 65,000  | 17%   | 50,000  |         | 50,000  | 77%    |
| 357                                      | Architectual, Engineering |        | 1,376   |         | 19,774  | 68,294  | 100,000 | 68%   | 100,000 |         | 100,000 | 100%   |
| 360                                      | Contr R & M               |        | 18,397  | 22,405  | 370,699 | 23,240  | 30,000  | 77%   | 35,000  |         | 35,000  | 117%   |
| 363                                      | R&M Vehicles/Equip/Labor- |        | 50,416  | 45,660  | 38,916  | 44,965  | 45,000  | 100%  | 40,000  |         | 40,000  | 89%    |
| 369                                      | Other Repair and Maintena |        | 203     | 411     |         | 450     | 1,000   | 45%   | 500     |         | 500     | 50%    |
| 370                                      | Travel                    |        | 506     | 274     | 705     | 46      | 1,000   | 5%    | 500     |         | 500     | 50%    |
| 380                                      | Training Services         |        | 159     | 160     | 129     | 309     | 500     | 62%   | 500     |         | 500     | 100%   |
| 382                                      | Books                     |        |         |         |         |         | 200     | 0%    | 200     |         | 200     | 100%   |
| 400                                      | BUILDING MATERIALS        |        | 127     |         | 619     |         | 1,500   | 0%    | 1,200   |         | 1,200   | 80%    |
| 511                                      | Insurance on Buildings    |        | 5,431   | 6,449   | 7,411   | 7,606   | 7,607   | 100%  | 7,650   |         | 7,650   | 101%   |

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5210 WATER UTILITY

| Org                                      | Account                    | Object | Actuals |         |           |         | Current   | %      | Prelim.   | Budget  | Final     | % Old  |
|------------------------------------------|----------------------------|--------|---------|---------|-----------|---------|-----------|--------|-----------|---------|-----------|--------|
|                                          |                            |        | 22-23   | 23-24   | 24-25     | 25-26   | Budget    | Exp.   | Budget    | Changes | Budget    | Budget |
|                                          |                            |        |         |         |           |         | 25-26     | 25-26  | 26-27     | 26-27   | 26-27     | 26-27  |
| 512                                      | Insurance on Vehicles & E  |        | 890     | 907     | 1,379     | 1,299   | 1,299     | 100%   | 1,300     |         | 1,300     | 100%   |
| 532                                      | Land Rental                |        | 1,410   | 1,938   | 1,642     | 1,750   | 4,000     | 44%    | 2,500     |         | 2,500     | 63%    |
| 940                                      | Machinery & Equipment      |        |         |         | 156,165   | 21,886  | 100,000   | 22%    | 170,000   |         | 170,000   | 170%   |
|                                          | Account:                   |        | 460,008 | 483,832 | 950,367   | 578,692 | 898,689   | 64%    | 910,282   | 0       | 910,282   | 101%   |
| 490200 Revenue Bonds                     |                            |        |         |         |           |         |           |        |           |         |           |        |
| 611                                      | Principal-NE Wtr Line Pha  |        |         |         | 18,000    | 9,000   | 18,000    | 50%    | 18,000    |         | 18,000    | 100%   |
| 615                                      | Principal-Northeast Water  |        |         |         | 78,000    | 40,000  | 81,000    | 49%    | 83,000    |         | 83,000    | 102%   |
| 616                                      | Principal-Carbon Hill Wat  |        |         |         | 76,000    | 39,000  | 79,000    | 49%    | 81,000    |         | 81,000    | 103%   |
| 617                                      | Principal - NE Wtr Line \$ |        |         |         | 18,000    | 9,000   | 18,000    | 50%    | 19,000    |         | 19,000    | 106%   |
| 618                                      | Principal-Carbon Hill \$50 |        |         |         | 18,000    | 9,000   | 18,000    | 50%    | 19,000    |         | 19,000    | 106%   |
| 622                                      | Interest-NE Wtr Line Phas  | 919    | 784     | 649     | 274       | 514     | 53%       | 379    |           |         | 379       | 74%    |
| 631                                      | Interest - NE Wtr Line \$5 | 8,690  | 8,223   | 7,741   | 3,685     | 7,247   | 51%       | 6,752  |           |         | 6,752     | 93%    |
| 632                                      | Interest - Carbon Hill Wt  | 8,690  | 8,223   | 7,741   | 3,685     | 7,247   | 51%       | 6,752  |           |         | 6,752     | 93%    |
| 634                                      | Interest-Northeast Wtr Ln  | 42,405 | 40,170  | 37,875  | 18,060    | 35,520  | 51%       | 33,075 |           |         | 33,075    | 93%    |
| 638                                      | Interest-Carbon Hill Tank  | 41,250 | 39,075  | 36,840  | 17,565    | 34,545  | 51%       | 32,160 |           |         | 32,160    | 93%    |
|                                          | Account:                   |        | 101,954 | 96,475  | 298,846   | 149,269 | 299,073   | 50%    | 299,118   | 0       | 299,118   | 100%   |
| 521000 Interfund Operating Transfers Out |                            |        |         |         |           |         |           |        |           |         |           |        |
| 820                                      | Transfers to Other Funds   |        | 12,000  | 12,000  | 12,000    | 54,955  | 54,955    | 100%   | 65,000    |         | 65,000    | 118%   |
|                                          | Account:                   |        | 12,000  | 12,000  | 12,000    | 54,955  | 54,955    | 100%   | 65,000    | 0       | 65,000    | 118%   |
|                                          | Orgn:                      |        | 573,962 | 592,307 | 1,261,213 | 782,916 | 1,252,717 | 62%    | 1,274,400 | 0       | 1,274,400 | 101%   |

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| 5210 WATER UTILITY                       |                           |        |         |         |         |         | Current | %     | Prelim. | Budget  | Final   | % Old  |
|------------------------------------------|---------------------------|--------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
|                                          |                           |        | Actuals |         |         |         | Budget  | Exp.  | Budget  | Changes | Budget  | Budget |
| Org                                      | Account                   | Object | 22-23   | 23-24   | 24-25   | 25-26   | 25-26   | 25-26 | 26-27   | 26-27   | 26-27   | 26-27  |
| -----                                    |                           |        |         |         |         |         |         |       |         |         |         |        |
| 25 Water Administration                  |                           |        |         |         |         |         |         |       |         |         |         |        |
| 430510 Water Administration(25)          |                           |        |         |         |         |         |         |       |         |         |         |        |
| 110                                      | Salaries and Wages-Comp A |        | 6,538   | -856    |         |         | 0       | 0%    |         |         | 0       | 0%     |
| 111                                      | Salaries and Wages - Perm |        | 28,875  | 31,182  | 31,532  | 40,319  | 48,014  | 84%   | 46,640  |         | 46,640  | 97%    |
| 121                                      | OVERTIME-PERMANENT        |        | 160     | 39      | 513     |         | 500     | 0%    | 1,000   |         | 1,000   | 200%   |
| 131                                      | VACATION                  |        | 615     | 932     | 2,909   | 1,528   | 0       | ***%  | 1,000   |         | 1,000   | ****%  |
| 132                                      | SICK LEAVE                |        | 499     | 240     | 3,709   | 1,013   | 0       | ***%  | 1,000   |         | 1,000   | *****% |
| 133                                      | OTHER LEAVE PAY           |        |         |         |         | 60      | 0       | ***%  |         |         | 0       | 0%     |
| 141                                      | Unemployment Insurance    |        | 75      | 49      | 58      | 90      | 64      | 141%  | 44      |         | 44      | 69%    |
| 142                                      | Workers' Compensation     |        | 86      | 77      | 93      | 119     | 138     | 86%   | 79      |         | 79      | 57%    |
| 143                                      | Health Insurance          |        | 4,805   | 5,427   | 6,118   | 6,615   | 5,641   | 117%  | 11,690  |         | 11,690  | 207%   |
| 144                                      | FICA                      |        | 2,293   | 2,433   | 2,917   | 3,235   | 3,647   | 89%   | 3,721   |         | 3,721   | 102%   |
| 145                                      | PERS                      |        | 2,679   | 2,927   | 3,507   | 3,587   | 3,898   | 92%   | 4,412   |         | 4,412   | 113%   |
| 196                                      | CLOTHING ALLOTMENT        |        | 158     | 158     | 158     | 150     | 158     | 95%   | 200     |         | 200     | 127%   |
| 210                                      | Office Supplies and Mater |        | 341     | 844     | 737     | 338     | 2,000   | 17%   | 1,300   |         | 1,300   | 65%    |
| 214                                      | Small Items of Equipment  |        |         | 1,288   | 664     | 121     | 2,000   | 6%    | 1,000   |         | 1,000   | 50%    |
| 220                                      | Operating Expenses        |        | 2,659   | 3,549   | 1,119   | 1,734   | 4,000   | 43%   | 3,000   |         | 3,000   | 75%    |
| 230                                      | Repair and Maintenance Su |        | 14      | 151     |         |         | 500     | 0%    | 500     |         | 500     | 100%   |
| 311                                      | Postage, Box Rent, Etc.   |        | 150     | 141     | 116     | 38      | 1,000   | 4%    | 500     |         | 500     | 50%    |
| 320                                      | Printing, Duplicating, Ty |        | 14,970  | 14,469  | 16,814  | 19,329  | 19,000  | 102%  | 20,000  |         | 20,000  | 105%   |
| 330                                      | Publicity, Subscriptions  |        | 135     | 689     | 56      | 5,907   | 500     | ***%  | 750     |         | 750     | 150%   |
| 331                                      | Publication of Formal & L |        | 378     | 24      | 217     | 698     | 500     | 140%  | 1,000   |         | 1,000   | 200%   |
| 334                                      | Memberships, Registration |        | 118     |         | 7,126   | 5,770   | 5,000   | 115%  | 4,000   |         | 4,000   | 80%    |
| 345                                      | Telephone                 |        | 722     | 728     | 1,417   | 1,141   | 1,700   | 67%   | 1,500   |         | 1,500   | 88%    |
| 347                                      | Internet                  |        | 12      | 12      | 12      | 287     | 500     | 57%   | 400     |         | 400     | 80%    |
| 350                                      | Professional Services     |        | 4,230   | 15,272  | 22,552  | 48,749  | 30,000  | 162%  | 45,000  |         | 45,000  | 150%   |
| 360                                      | Contr R & M               |        | 11,284  | 13,454  | 13,836  | 5,112   | 15,000  | 34%   | 8,000   |         | 8,000   | 53%    |
| 370                                      | Travel                    |        |         |         |         |         | 250     | 0%    | 250     |         | 250     | 100%   |
| 380                                      | Training Services         |        |         |         |         |         | 500     | 0%    | 500     |         | 500     | 100%   |
| 382                                      | Books                     |        |         | 1,521   |         |         | 150     | 0%    | 100     |         | 100     | 67%    |
| 513                                      | Liability                 |        | 7,652   | 7,636   | 7,580   |         | 8,000   | 0%    |         |         | 0       | 0%     |
| 531                                      | Building & Office Rental  |        | 6,000   | 6,000   | 6,000   | 6,000   | 8,000   | 75%   | 8,000   |         | 8,000   | 100%   |
| 555                                      | Bank Service Charges      |        | 200     | 200     | 200     | 200     | 400     | 50%   | 400     |         | 400     | 100%   |
| 810                                      | Losses (Bad debt expense  |        |         |         |         |         | 500     | 0%    | 500     |         | 500     | 100%   |
| 920                                      | Buildings                 |        |         |         |         |         | 1,000   | 0%    | 500     |         | 500     | 50%    |
|                                          | Account:                  |        | 95,648  | 108,586 | 129,960 | 152,140 | 162,560 | 94%   | 166,986 | 0       | 166,986 | 102%   |
| 510330 Comprehensive Liability Insurance |                           |        |         |         |         |         |         |       |         |         |         |        |
| 513                                      | Liability                 |        | 25,175  | 20,134  | 13,985  | 15,396  | 15,396  | 100%  | 15,400  |         | 15,400  | 100%   |
|                                          | Account:                  |        | 25,175  | 20,134  | 13,985  | 15,396  | 15,396  | 100%  | 15,400  | 0       | 15,400  | 100%   |
| 510400 Depreciation                      |                           |        |         |         |         |         |         |       |         |         |         |        |
| 830                                      | Depreciation - Closed to  |        | 490,851 | 483,735 |         |         | 0       | 0%    |         |         | 0       | 0%     |
|                                          | Account:                  |        | 490,851 | 483,735 |         |         | 0       | ***%  | 0       | 0       | 0       | 0%     |

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|------------------------------------------|------------------------------|--------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
|                                          |                              |        | Actuals |         |         |         | Current | %     | Prelim. | Budget  | Final   | % Old  |
|                                          |                              |        | -----   |         |         |         | Budget  | Exp.  | Budget  | Changes | Budget  | Budget |
| Org                                      | Account                      | Object | 22-23   | 23-24   | 24-25   | 25-26   | 25-26   | 25-26 | 26-27   | 26-27   | 26-27   | 26-27  |
| -----                                    |                              |        |         |         |         |         |         |       |         |         |         |        |
| 521000 Interfund Operating Transfers Out |                              |        |         |         |         |         |         |       |         |         |         |        |
|                                          | 820 Transfers to Other Funds |        | 55,335  | 83,395  | 77,305  | 80,568  | 80,891  | 100%  | 81,000  |         | 81,000  | 100%   |
|                                          | Account:                     |        | 55,335  | 83,395  | 77,305  | 80,568  | 80,891  | 100%  | 81,000  | 0       | 81,000  | 100%   |
| -----                                    |                              |        |         |         |         |         |         |       |         |         |         |        |
|                                          | Orgn:                        |        | 667,009 | 695,850 | 221,250 | 248,104 | 258,847 | 96%   | 263,386 | 0       | 263,386 | 101%   |

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|                                         |                 |        |                     |       |       |       |         |        |         |         |        |        |
|-----------------------------------------|-----------------|--------|---------------------|-------|-------|-------|---------|--------|---------|---------|--------|--------|
| 5210 WATER UTILITY                      |                 |        |                     |       |       |       | Current | %      | Prelim. | Budget  | Final  | % Old  |
|                                         |                 |        | ----- Actuals ----- |       |       |       | Budget  | Exp.   | Budget  | Changes | Budget | Budget |
| Org                                     | Account         | Object | 22-23               | 23-24 | 24-25 | 25-26 | 25-26   | 25-26  | 26-27   | 26-27   | 26-27  | 26-27  |
| -----                                   |                 |        |                     |       |       |       |         |        |         |         |        |        |
| 33 Sewer Plant                          |                 |        |                     |       |       |       |         |        |         |         |        |        |
| 430640 Sewer Treatment and Disposal(33) |                 |        |                     |       |       |       |         |        |         |         |        |        |
|                                         | 360 Contr R & M |        | 163                 |       |       |       | 17      | 0 ***% |         |         | 0      | 0%     |
|                                         | Account:        |        | 163                 |       |       |       | 17      | 0 ***% | 0       | 0       | 0      | 0%     |
|                                         |                 |        |                     |       |       |       |         |        |         |         |        |        |
|                                         | Orgn:           |        | 163                 |       |       |       | 17      | 0 ***% | 0       | 0       | 0      | 0%     |

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|                                         |                            |        |           |           |           |           | Current   | %     | Prelim.   | Budget  | Final     | % Old  |
|-----------------------------------------|----------------------------|--------|-----------|-----------|-----------|-----------|-----------|-------|-----------|---------|-----------|--------|
| ----- Actuals -----                     |                            |        |           |           |           |           | Budget    | Exp.  | Budget    | Changes | Budget    | Budget |
| Org                                     | Account                    | Object | 22-23     | 23-24     | 24-25     | 25-26     | 25-26     | 25-26 | 26-27     | 26-27   | 26-27     | 26-27  |
| -----                                   |                            |        |           |           |           |           |           |       |           |         |           |        |
| 80 Water Purification                   |                            |        |           |           |           |           |           |       |           |         |           |        |
| 430540 Water Purification and Treatment |                            |        |           |           |           |           |           |       |           |         |           |        |
| 210                                     | Office Supplies and Mater  |        | 277       | 424       | 371       | 465       | 400       | 116%  | 400       |         | 400       | 100%   |
| 214                                     | Small Items of Equipment   |        | 1,859     | 53        |           | 75        | 2,000     | 4%    | 2,000     |         | 2,000     | 100%   |
| 220                                     | Operating Expenses         |        | 1,809     | 1,208     | 1,161     | 507       | 3,000     | 17%   | 2,000     |         | 2,000     | 67%    |
| 222                                     | Chemicals, Lab & Med Suppl |        | 85,323    | 90,337    | 99,646    | 102,549   | 100,900   | 102%  | 101,000   |         | 101,000   | 100%   |
| 226                                     | Clothing and Uniforms      |        | 236       | 139       | 72        | 163       | 500       | 33%   | 500       |         | 500       | 100%   |
| 230                                     | Repair and Maintenance Su  |        | 19,254    | 12,516    | 9,466     | 9,243     | 20,000    | 46%   | 17,000    |         | 17,000    | 85%    |
| 231                                     | Gas, Oil, Diesel Fuel, Gr  |        | 1,629     | 904       | 1,662     | 2,481     | 2,200     | 113%  | 4,500     |         | 4,500     | 205%   |
| 311                                     | Postage, Box Rent, Etc.    |        | 36        | 84        | 78        | 168       | 100       | 168%  | 300       |         | 300       | 300%   |
| 320                                     | Printing, Duplicating, Ty  |        |           |           |           |           | 500       | 0%    | 300       |         | 300       | 60%    |
| 330                                     | Publicity, Subscriptions   |        | 325       | 51        | 547       |           | 500       | 0%    | 300       |         | 300       | 60%    |
| 331                                     | Publication of Formal & L  |        |           |           |           |           | 1,500     | 0%    | 1,200     |         | 1,200     | 80%    |
| 334                                     | Memberships, Registration  |        | 241       | 128       | 195       | 249       | 300       | 83%   | 300       |         | 300       | 100%   |
| 352                                     | Wtr/Swr Lab Testing        |        | 9,614     | 10,197    | 11,233    | 12,318    | 12,000    | 103%  | 15,000    |         | 15,000    | 125%   |
| 357                                     | Architectual, Engineering  |        |           |           |           |           | 10,000    | 0%    | 5,000     |         | 5,000     | 50%    |
| 360                                     | Contr R & M                |        | 747       | 1,401     | 805       | 689       | 3,000     | 23%   | 3,000     |         | 3,000     | 100%   |
| 369                                     | Other Repair and Maintena  |        | 388       |           |           |           | 1,500     | 0%    | 1,000     |         | 1,000     | 67%    |
| 370                                     | Travel                     |        | 576       | 853       | 754       | 60        | 1,000     | 6%    | 800       |         | 800       | 80%    |
| 380                                     | Training Services          |        | 312       | 797       | 720       | 213       | 1,000     | 21%   | 800       |         | 800       | 80%    |
| 382                                     | Books                      |        | 154       | 100       |           |           | 400       | 0%    | 300       |         | 300       | 75%    |
|                                         | Account:                   |        | 122,780   | 119,192   | 126,710   | 129,180   | 160,800   | 80%   | 155,700   | 0       | 155,700   | 96%    |
|                                         |                            |        |           |           |           |           |           |       |           |         |           |        |
|                                         | Orgn:                      |        | 122,780   | 119,192   | 126,710   | 129,180   | 160,800   | 80%   | 155,700   | 0       | 155,700   | 96%    |
|                                         |                            |        |           |           |           |           |           |       |           |         |           |        |
|                                         | Fund:                      |        | 1,881,410 | 2,028,753 | 2,306,888 | 1,873,823 | 2,780,789 | 67%   | 3,657,344 | 0       | 3,657,344 | 131%   |

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5310 SEWER UTILITY

| Account                                  | Actuals   |           |           |           | Current   | %     | Prelim.   | Budget | Final     | % Old  |
|------------------------------------------|-----------|-----------|-----------|-----------|-----------|-------|-----------|--------|-----------|--------|
|                                          | 22-23     | 23-24     | 24-25     | 25-26     | Budget    | Rec.  | Budget    | Change | Budget    | Budget |
|                                          |           |           |           |           | 25-26     | 25-26 | 26-27     | 26-27  | 26-27     | 26-27  |
| <b>330000 INTERGOVERNMENTAL REVENUES</b> |           |           |           |           |           |       |           |        |           |        |
| 336020 State aid-GASB68                  | 13,566    | 11,032    |           |           |           | 0     | 0%        |        |           | 0      |
| Group:                                   | 13,566    | 11,032    |           |           |           | 0     | 0%        | 0      | 0         | 0      |
| <b>340000 Charges for Services</b>       |           |           |           |           |           |       |           |        |           |        |
| 341075 Serv/Cnty-Interlocal Agmt         | 1,148     | 2,973     | 2,590     |           | 3,000     | 0%    |           |        |           | 0      |
| 343031 Sewer Service Charges             | 2,164,758 | 2,195,206 | 2,239,010 | 2,207,151 | 2,231,138 | 99%   | 2,232,000 |        | 2,232,000 | 100%   |
| 343032 Sewer Installation                | 418       | 214       |           |           | 500       | 0%    |           |        |           | 0      |
| 343033 Hookup Fee                        | 1,800     | 75        | 1,200     | 480       | 1,500     | 32%   | 1,500     |        | 1,500     | 100%   |
| 343034 Treatment Facilities Fees         | 1,485     | 1,180     | 7,430     | 5,385     | 3,000     | 180%  | 2,500     |        | 2,500     | 83%    |
| 343036 Miscellaneous Sewer               | 6,724     | 26,769    | -30       | 3,092     | 15,000    | 21%   | 10,000    |        | 10,000    | 67%    |
| 343037 Baker Road Etc.                   | 15,073    | 14,752    | 18,216    | 16,745    | 20,000    | 84%   | 20,000    |        | 20,000    | 100%   |
| Group:                                   | 2,191,406 | 2,241,169 | 2,268,416 | 2,232,853 | 2,274,138 | 98%   | 2,266,000 | 0      | 2,266,000 | 100%   |
| <b>360000 MISCELLANEOUS REVENUE</b>      |           |           |           |           |           |       |           |        |           |        |
| 361010 Land Rental                       | 2,677     | 2,874     | 2,874     | 2,646     | 3,000     | 88%   | 2,700     |        | 2,700     | 90%    |
| 362000 Insurance Proceeds                |           |           |           | 1,457     | 0         | ***%  |           |        |           | 0      |
| 362020 MISC REVENUE                      |           | 655       |           |           | 0         | 0%    |           |        |           | 0      |
| 369999 Capitol Grant                     |           | 111,336   |           |           | 0         | 0%    |           |        |           | 0      |
| Group:                                   | 2,677     | 114,865   | 2,874     | 4,103     | 3,000     | 137%  | 2,700     | 0      | 2,700     | 90%    |
| <b>370000 INVESTMENT EARNINGS</b>        |           |           |           |           |           |       |           |        |           |        |
| 371010 Investment Earnings               | 187,865   | 170,535   | 135,470   | 84,723    | 145,000   | 58%   | 100,000   |        | 100,000   | 69%    |
| Group:                                   | 187,865   | 170,535   | 135,470   | 84,723    | 145,000   | 58%   | 100,000   | 0      | 100,000   | 69%    |
| <b>380000 OTHER FINANCING SOURCES</b>    |           |           |           |           |           |       |           |        |           |        |
| 382010 Sale of Fixed Assets              |           | 10,457    |           |           | 0         | 0%    |           |        |           | 0      |
| Group:                                   |           | 10,457    |           |           | 0         | 0%    | 0         | 0      | 0         | 0      |
| Fund:                                    | 2,395,514 | 2,548,058 | 2,406,760 | 2,321,679 | 2,422,138 | 96%   | 2,368,700 | 0      | 2,368,700 | 98%    |



|                                 |         |        |                     |       |       |       |         |        |         |         |        |        |
|---------------------------------|---------|--------|---------------------|-------|-------|-------|---------|--------|---------|---------|--------|--------|
| 5310 SEWER UTILITY              |         |        |                     |       |       |       | Current | %      | Prelim. | Budget  | Final  | % Old  |
|                                 |         |        | ----- Actuals ----- |       |       |       | Budget  | Exp.   | Budget  | Changes | Budget | Budget |
| Org                             | Account | Object | 22-23               | 23-24 | 24-25 | 25-26 | 25-26   | 25-26  | 26-27   | 26-27   | 26-27  | 26-27  |
| -----                           |         |        |                     |       |       |       |         |        |         |         |        |        |
| 25 Water Administration         |         |        |                     |       |       |       |         |        |         |         |        |        |
| 430610 Sewer Administration(29) |         |        |                     |       |       |       |         |        |         |         |        |        |
| 334 Memberships, Registration   |         |        | 118                 |       |       |       |         | 0      | 0%      |         |        | 0 0%   |
| Account:                        |         |        | 118                 |       |       |       |         | 0 ***% |         | 0       | 0      | 0 0%   |
| Orgn:                           |         |        | 118                 |       |       |       |         | 0      | 0%      | 0       | 0      | 0 0%   |

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| 5310 SEWER UTILITY                       |                           |        | Actuals |         |         |         | Current | %     | Prelim. | Budget  | Final   | % Old  |
|------------------------------------------|---------------------------|--------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
|                                          |                           |        | 22-23   | 23-24   | 24-25   | 25-26   | Budget  | Exp.  | Budget  | Changes | Budget  | Budget |
| Org                                      | Account                   | Object | 22-23   | 23-24   | 24-25   | 25-26   | 25-26   | 25-26 | 26-27   | 26-27   | 26-27   | 26-27  |
| -----                                    |                           |        |         |         |         |         |         |       |         |         |         |        |
| 29 Sewer Administration                  |                           |        |         |         |         |         |         |       |         |         |         |        |
| 430610 Sewer Administration(29)          |                           |        |         |         |         |         |         |       |         |         |         |        |
| 110                                      | Salaries and Wages-Comp A |        | 5,620   | 2,198   |         |         | 0       | 0%    |         |         | 0       | 0%     |
| 111                                      | Salaries and Wages - Perm |        | 28,875  | 31,182  | 31,532  | 40,319  | 48,014  | 84%   | 45,640  |         | 45,640  | 95%    |
| 121                                      | OVERTIME-PERMANENT        |        | 160     | 39      | 513     |         | 500     | 0%    | 1,000   |         | 1,000   | 200%   |
| 131                                      | VACATION                  |        | 615     | 932     | 2,909   | 1,528   | 0       | ***%  | 1,000   |         | 1,000   | *****% |
| 132                                      | SICK LEAVE                |        | 499     | 240     | 3,709   | 1,013   | 0       | ***%  | 1,000   |         | 1,000   | *****% |
| 133                                      | OTHER LEAVE PAY           |        |         |         |         | 60      | 0       | ***%  |         |         | 0       | 0%     |
| 141                                      | Unemployment Insurance    |        | 75      | 49      | 58      | 90      | 64      | 141%  | 44      |         | 44      | 69%    |
| 142                                      | Workers' Compensation     |        | 86      | 77      | 93      | 119     | 138     | 86%   | 79      |         | 79      | 57%    |
| 143                                      | Health Insurance          |        | 1,118   | 15,023  | 6,118   | 6,615   | 5,641   | 117%  | 11,690  |         | 11,690  | 207%   |
| 144                                      | FICA                      |        | 2,293   | 2,433   | 2,917   | 3,235   | 3,648   | 89%   | 3,721   |         | 3,721   | 102%   |
| 145                                      | PERS                      |        | -36,107 | -20,633 | 3,507   | 3,587   | 3,898   | 92%   | 4,412   |         | 4,412   | 113%   |
| 196                                      | CLOTHING ALLOTMENT        |        | 158     | 158     | 158     | 150     | 158     | 95%   | 200     |         | 200     | 127%   |
| 210                                      | Office Supplies and Mater |        | 309     |         | 836     | 578     | 2,000   | 19%   | 1,200   |         | 1,200   | 60%    |
| 214                                      | Small Items of Equipment  |        |         | 1,070   | 664     | 129     | 2,000   | 6%    | 1,000   |         | 1,000   | 50%    |
| 220                                      | Operating Expenses        |        | 2,659   | 3,567   | 1,266   | 1,697   | 4,000   | 42%   | 3,000   |         | 3,000   | 75%    |
| 230                                      | Repair and Maintenance Su |        |         |         |         |         | 500     | 0%    | 500     |         | 500     | 100%   |
| 311                                      | Postage, Box Rent, Etc.   |        | 150     | 141     | 116     | 38      | 1,000   | 4%    | 500     |         | 500     | 50%    |
| 320                                      | Printing, Duplicating, Ty |        | 14,970  | 14,469  | 16,814  | 18,449  | 19,000  | 97%   | 23,000  |         | 23,000  | 121%   |
| 330                                      | Publicity, Subscriptions  |        | 135     | 689     | 56      | 5,907   | 500     | ***%  | 750     |         | 750     | 150%   |
| 331                                      | Publication of Formal & L |        | 378     | 24      |         | 698     | 500     | 140%  | 1,000   |         | 1,000   | 200%   |
| 334                                      | Memberships, Registration |        |         |         | 7,126   | 5,770   | 5,000   | 115%  | 5,000   |         | 5,000   | 100%   |
| 345                                      | Telephone                 |        | 722     | 728     | 1,417   | 1,141   | 1,700   | 67%   | 1,500   |         | 1,500   | 88%    |
| 347                                      | Internet                  |        | 12      | 12      | 12      | 287     | 500     | 57%   | 400     |         | 400     | 80%    |
| 350                                      | Professional Services     |        | 4,230   | 15,272  | 22,552  | 48,749  | 30,000  | 162%  | 45,000  |         | 45,000  | 150%   |
| 360                                      | Contr R & M               |        | 11,284  | 13,454  | 13,836  | 5,112   | 15,000  | 34%   | 8,000   |         | 8,000   | 53%    |
| 370                                      | Travel                    |        |         |         |         |         | 250     | 0%    | 250     |         | 250     | 100%   |
| 380                                      | Training Services         |        |         |         |         |         | 500     | 0%    | 500     |         | 500     | 100%   |
| 382                                      | Books                     |        |         | 1,521   |         |         | 150     | 0%    | 150     |         | 150     | 100%   |
| 531                                      | Building & Office Rental  |        | 6,000   | 6,000   | 6,000   | 6,000   | 10,200  | 59%   | 8,000   |         | 8,000   | 78%    |
| 555                                      | Bank Service Charges      |        | 200     | 200     | 200     | 200     | 400     | 50%   | 400     |         | 400     | 100%   |
| 810                                      | Losses (Bad debt expense  |        |         |         |         |         | 500     | 0%    | 500     |         | 500     | 100%   |
| 920                                      | Buildings                 |        |         |         |         |         | 1,000   | 0%    | 500     |         | 500     | 50%    |
|                                          | Account:                  |        | 44,441  | 89,681  | 122,151 | 151,271 | 156,761 | 96%   | 169,936 | 0       | 169,936 | 108%   |
| 490200 Revenue Bonds                     |                           |        |         |         |         |         |         |       |         |         |         |        |
| 608                                      | Prpl-Wastewater Project P |        |         |         | 80,000  | 41,000  | 83,000  | 49%   | 85,000  |         | 85,000  | 102%   |
| 619                                      | Principal-WWTP Phase II   |        |         |         | 296,000 | 150,000 | 302,000 | 50%   | 310,000 |         | 310,000 | 103%   |
| 626                                      | Interest-Wastewater Proje |        | 25,455  | 23,175  | 20,820  | 9,510   | 18,405  | 52%   | 15,900  |         | 15,900  | 86%    |
| 639                                      | Interest-WWTP Phase II    |        | 114,425 | 107,363 | 100,113 | 47,275  | 92,675  | 51%   | 85,075  |         | 85,075  | 92%    |
|                                          | Account:                  |        | 139,880 | 130,538 | 496,933 | 247,785 | 496,080 | 50%   | 495,975 | 0       | 495,975 | 99%    |
| 510330 Comprehensive Liability Insurance |                           |        |         |         |         |         |         |       |         |         |         |        |
| 513                                      | Liability                 |        | 99,962  | 61,756  | 80,036  | 74,005  | 74,006  | 100%  | 75,000  |         | 75,000  | 101%   |
|                                          | Account:                  |        | 99,962  | 61,756  | 80,036  | 74,005  | 74,006  | 100%  | 75,000  | 0       | 75,000  | 101%   |

| 5310 SEWER UTILITY                       |                              |        |         |         |         |         | Current | %     | Prelim. | Budget  | Final   | % Old  |
|------------------------------------------|------------------------------|--------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
|                                          |                              |        | Actuals |         |         |         | Budget  | Exp.  | Budget  | Changes | Budget  | Budget |
| Org                                      | Account                      | Object | 22-23   | 23-24   | 24-25   | 25-26   | 25-26   | 25-26 | 26-27   | 26-27   | 26-27   | 26-27  |
| -----                                    |                              |        |         |         |         |         |         |       |         |         |         |        |
| 510400 Depreciation                      |                              |        |         |         |         |         |         |       |         |         |         |        |
|                                          | 830 Depreciation - Closed to |        | 359,025 | 386,988 |         |         | 0       | 0%    |         |         |         | 0 0%   |
|                                          | Account:                     |        | 359,025 | 386,988 |         |         | 0       | ***%  | 0       | 0       |         | 0 0%   |
| 521000 Interfund Operating Transfers Out |                              |        |         |         |         |         |         |       |         |         |         |        |
|                                          | 820 Transfers to Other Funds |        | 48,499  | 55,021  | 52,312  | 55,043  | 0       | ***%  | 56,000  |         | 56,000  | *****% |
|                                          | Account:                     |        | 48,499  | 55,021  | 52,312  | 55,043  | 0       | ***%  | 56,000  | 0       | 56,000  | *****% |
|                                          | Orgn:                        |        | 691,807 | 723,984 | 751,432 | 528,104 | 726,847 | 73%   | 796,911 | 0       | 796,911 | 109%   |

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## 5310 SEWER UTILITY

| Org                                          | Account                    | Object | Actuals |         |         |         | Current | %     | Prelim. | Budget  | Final   | % Old  |
|----------------------------------------------|----------------------------|--------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
|                                              |                            |        | 22-23   | 23-24   | 24-25   | 25-26   | Budget  | Exp.  | Budget  | Changes | Budget  | Budget |
|                                              |                            |        |         |         |         |         | 25-26   | 25-26 | 26-27   | 26-27   | 26-27   | 26-27  |
| 31 Sewer Lines                               |                            |        |         |         |         |         |         |       |         |         |         |        |
| 430630 Sewer Collection and Transmission(31) |                            |        |         |         |         |         |         |       |         |         |         |        |
| 111                                          | Salaries and Wages - Perm  |        | 145,176 | 158,892 | 140,982 | 166,844 | 165,873 | 101%  | 167,004 |         | 167,004 | 101%   |
| 121                                          | OVERTIME-PERMANENT         |        | 1,840   | 1,986   | 1,385   | 2,407   | 3,700   | 65%   | 2,651   |         | 2,651   | 72%    |
| 131                                          | VACATION                   |        | 9,669   | 11,302  | 12,219  | 11,026  | 0       | ***%  | 10,000  |         | 10,000  | *****% |
| 132                                          | SICK LEAVE                 |        | 5,129   | 5,318   | 6,268   | 4,429   | 0       | ***%  | 5,000   |         | 5,000   | *****% |
| 133                                          | OTHER LEAVE PAY            |        | 6,044   | 8,835   | 7,703   | 7,496   | 9,000   | 83%   | 7,019   |         | 7,019   | 78%    |
| 134                                          | HOLIDAY PAY                |        | 471     | 325     |         | 80      | 0       | ***%  |         |         | 0       | 0%     |
| 141                                          | Unemployment Insurance     |        | 418     | 281     | 254     | 482     | 249     | 194%  | 173     |         | 173     | 69%    |
| 142                                          | Workers' Compensation      |        | 5,934   | 5,892   | 6,239   | 7,813   | 6,170   | 127%  | 2,206   |         | 2,206   | 36%    |
| 143                                          | Health Insurance           |        | 30,497  | 34,537  | 31,353  | 39,913  | 36,096  | 111%  | 40,681  |         | 40,681  | 113%   |
| 144                                          | FICA                       |        | 12,489  | 13,975  | 12,564  | 14,336  | 12,482  | 115%  | 14,663  |         | 14,663  | 117%   |
| 145                                          | PERS                       |        | 14,344  | 15,950  | 15,288  | 15,652  | 15,045  | 104%  | 17,385  |         | 17,385  | 116%   |
| 196                                          | CLOTHING ALLOTMENT         |        | 698     | 712     | 672     | 638     | 687     | 93%   | 1,000   |         | 1,000   | 146%   |
| 210                                          | Office Supplies and Mater  |        | 250     | 793     | 571     | 951     | 750     | 127%  | 1,000   |         | 1,000   | 133%   |
| 214                                          | Small Items of Equipment   |        | 6,618   | 7,069   | 12,929  | 7,484   | 10,000  | 75%   | 12,000  |         | 12,000  | 120%   |
| 220                                          | Operating Expenses         |        | 5,542   | 11,510  | 10,052  | 8,865   | 25,000  | 35%   | 18,000  |         | 18,000  | 72%    |
| 222                                          | Chemicals,Lab & Med Suppl  |        | 55      | 423     | 24      | 160     | 500     | 32%   | 500     |         | 500     | 100%   |
| 226                                          | Clothing and Uniforms      |        | 876     | 486     | 458     | 1,273   | 1,000   | 127%  | 1,200   |         | 1,200   | 120%   |
| 230                                          | Repair and Maintenance Su  |        | 3,932   | 17,237  | 4,431   | 9,403   | 25,000  | 38%   | 23,000  |         | 23,000  | 92%    |
| 231                                          | Gas, Oil, Diesel Fuel, Gr  |        | 10,874  | 11,796  | 8,725   | 8,206   | 15,000  | 55%   | 13,000  |         | 13,000  | 87%    |
| 233                                          | Water/Sewer Main Replacem  |        | 12,025  | 8,500   |         | 1,592   | 15,000  | 11%   | 6,000   |         | 6,000   | 40%    |
| 234                                          | Hydrant/Manhole Replaceme  |        |         |         | 8,455   | 5,739   | 10,000  | 57%   | 6,000   |         | 6,000   | 60%    |
| 241                                          | Consumable Tools           |        | 779     | 427     | 310     | 95      | 1,000   | 10%   | 750     |         | 750     | 75%    |
| 242                                          | Sign Parts and Supplies    |        |         | 22      |         |         | 0       | 0%    |         |         | 0       | 0%     |
| 311                                          | Postage, Box Rent, Etc.    |        | 8       | 8       | 14      | 21      | 100     | 21%   | 100     |         | 100     | 100%   |
| 320                                          | Printing, Duplicating, Ty  |        | 1,204   | 126     |         |         | 100     | 0%    | 100     |         | 100     | 100%   |
| 330                                          | Publicity, Subscriptions   |        | 311     |         | 120     | 375     | 500     | 75%   | 500     |         | 500     | 100%   |
| 331                                          | Publication of Formal & L  |        |         | 27      | 9       | 45      | 1,000   | 5%    | 500     |         | 500     | 50%    |
| 334                                          | Memberships, Registration  |        | 20      | 40      | 200     | 324     | 500     | 65%   | 500     |         | 500     | 100%   |
| 341                                          | Electric Utility Services  |        | 252     | 272     | 274     | 277     | 1,000   | 28%   | 800     |         | 800     | 80%    |
| 344                                          | Gas Utility Service        |        | 499     | 354     | 452     | 388     | 1,000   | 39%   | 800     |         | 800     | 80%    |
| 345                                          | Telephone                  |        | 1,824   | 1,648   | 1,505   | 44      | 1,800   | 2%    | 1,000   |         | 1,000   | 56%    |
| 346                                          | Garbage Service            |        |         |         |         | 191     | 0       | ***%  |         |         | 0       | 0%     |
| 347                                          | Internet                   |        | 142     | 154     | 142     | 287     | 200     | 144%  | 250     |         | 250     | 125%   |
| 350                                          | Professional Services      |        | 29,158  | 17,889  | 28,262  | 6,963   | 20,000  | 35%   | 20,000  |         | 20,000  | 100%   |
| 357                                          | Architectural, Engineering |        |         |         | 8,988   | 18,922  | 70,000  | 27%   | 25,000  |         | 25,000  | 36%    |
| 360                                          | Contr R & M                |        | 2,944   | 12,361  | 11,566  | 8,732   | 20,000  | 44%   | 15,000  |         | 15,000  | 75%    |
| 363                                          | R&M Vehicles/Equip/Labor-  |        | 50,273  | 43,610  | 38,488  | 45,012  | 40,000  | 113%  | 40,000  |         | 40,000  | 100%   |
| 369                                          | Other Repair and Maintena  |        | 432     |         |         | 56      | 1,000   | 6%    | 1,000   |         | 1,000   | 100%   |
| 370                                          | Travel                     |        | 254     | 46      | 521     | 46      | 1,200   | 4%    | 800     |         | 800     | 67%    |
| 380                                          | Training Services          |        | 149     | 160     | 361     | 309     | 750     | 41%   | 750     |         | 750     | 100%   |
| 382                                          | Books                      |        |         |         |         |         | 150     | 0%    | 150     |         | 150     | 100%   |
| 400                                          | BUILDING MATERIALS         |        | 127     |         | 98      |         | 1,000   | 0%    | 500     |         | 500     | 50%    |
| 512                                          | Insurance on Vehicles & E  |        | 2,592   | 2,778   | 1,928   | 2,020   | 2,020   | 100%  | 2,100   |         | 2,100   | 104%   |
| 532                                          | Land Rental                |        | 699     | 758     | 1,215   | 1,280   | 1,200   | 107%  | 1,200   |         | 1,200   | 100%   |

| 5310 SEWER UTILITY                       |                              |        | Actuals |         |         |         | Current | %     | Prelim. | Budget  | Final   | % Old  |
|------------------------------------------|------------------------------|--------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
| Org                                      | Account                      | Object | 22-23   | 23-24   | 24-25   | 25-26   | Budget  | Exp.  | Budget  | Changes | Budget  | Budget |
|                                          |                              |        |         |         |         |         | 25-26   | 25-26 | 26-27   | 26-27   | 26-27   | 26-27  |
|                                          | 940 Machinery & Equipment    |        |         |         | 43,277  | 54,379  | 200,000 | 27%   | 200,000 |         | 200,000 | 100%   |
|                                          | Account:                     |        | 364,548 | 396,499 | 418,302 | 454,555 | 716,072 | 63%   | 660,282 | 0       | 660,282 | 92%    |
| 521000 Interfund Operating Transfers Out |                              |        |         |         |         |         |         |       |         |         |         |        |
|                                          | 820 Transfers to Other Funds |        | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 100%  | 12,000  |         | 12,000  | 100%   |
|                                          | Account:                     |        | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 100%  | 12,000  | 0       | 12,000  | 100%   |
|                                          | Orgn:                        |        | 376,548 | 408,499 | 430,302 | 466,555 | 728,072 | 64%   | 672,282 | 0       | 672,282 | 92%    |

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CITY OF MILES CITY  
Expenditure Budget by Fund/Org Split Report -- MultiYear Actuals  
For the Year: 2026 - 2027

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5310 SEWER UTILITY

| Org                            | Account                   | Object | Actuals |         |         |         | Current | %     | Prelim. | Budget  | Final   | % Old  |
|--------------------------------|---------------------------|--------|---------|---------|---------|---------|---------|-------|---------|---------|---------|--------|
|                                |                           |        | 22-23   | 23-24   | 24-25   | 25-26   | Budget  | Exp.  | Budget  | Changes | Budget  | Budget |
|                                |                           |        |         |         |         |         | 25-26   | 25-26 | 26-27   | 26-27   | 26-27   | 26-27  |
| -----                          |                           |        |         |         |         |         |         |       |         |         |         |        |
| 32 Sewer Lifts                 |                           |        |         |         |         |         |         |       |         |         |         |        |
| 430690 Sewer Lift Stations(32) |                           |        |         |         |         |         |         |       |         |         |         |        |
| 111                            | Salaries and Wages - Perm |        | 62,198  | 64,192  | 73,228  | 86,394  | 75,522  | 114%  | 87,668  |         | 87,668  | 116%   |
| 121                            | OVERTIME-PERMANENT        |        | 6,081   | 5,307   | 5,527   | 7,557   | 5,600   | 135%  | 7,046   |         | 7,046   | 126%   |
| 131                            | VACATION                  |        | 4,532   | 7,471   | 5,333   | 7,056   | 0       | ***%  | 7,000   |         | 7,000   | *****% |
| 132                            | SICK LEAVE                |        | 2,623   | 4,527   | 2,032   | 3,002   | 0       | ***%  | 3,000   |         | 3,000   | *****% |
| 133                            | OTHER LEAVE PAY           |        | 3,793   | 2,627   | 775     | 2,487   | 2,000   | 124%  | 3,376   |         | 3,376   | 169%   |
| 134                            | HOLIDAY PAY               |        | 1,370   | 1,483   | 1,250   | 1,033   | 0       | ***%  | 1,678   |         | 1,678   | *****% |
| 141                            | Unemployment Insurance    |        | 201     | 128     | 132     | 270     | 123     | 220%  | 99      |         | 99      | 80%    |
| 142                            | Workers' Compensation     |        | 1,123   | 1,065   | 1,187   | 1,518   | 1,145   | 133%  | 1,278   |         | 1,278   | 112%   |
| 143                            | Health Insurance          |        | 12,438  | 13,343  | 15,262  | 19,269  | 16,844  | 114%  | 19,521  |         | 19,521  | 116%   |
| 144                            | FICA                      |        | 5,880   | 6,290   | 6,474   | 7,929   | 6,137   | 129%  | 8,397   |         | 8,397   | 137%   |
| 145                            | PERS                      |        | 6,750   | 7,620   | 7,939   | 9,559   | 7,457   | 128%  | 9,956   |         | 9,956   | 134%   |
| 196                            | CLOTHING ALLOTMENT        |        | 331     | 487     | 323     | 259     | 323     | 80%   | 400     |         | 400     | 124%   |
| 210                            | Office Supplies and Mater |        | 249     | 38      | 43      | 374     | 300     | 125%  | 500     |         | 500     | 167%   |
| 214                            | Small Items of Equipment  |        | 2,935   | 7,800   |         | 9,058   | 40,000  | 23%   | 35,000  |         | 35,000  | 88%    |
| 220                            | Operating Expenses        |        | 2,060   | 520     | 1,096   | 1,210   | 4,000   | 30%   | 2,500   |         | 2,500   | 63%    |
| 222                            | Chemicals,Lab & Med Suppl |        |         | 361     | 4       |         | 750     | 0%    | 750     |         | 750     | 100%   |
| 226                            | Clothing and Uniforms     |        | 236     | 139     | 59      | 234     | 500     | 47%   | 500     |         | 500     | 100%   |
| 230                            | Repair and Maintenance Su |        | 16,473  | 15,788  | 9,245   | 23,758  | 20,000  | 119%  | 25,000  |         | 25,000  | 125%   |
| 231                            | Gas, Oil, Diesel Fuel, Gr |        | 1,631   | 911     | 1,351   | 1,420   | 2,000   | 71%   | 1,800   |         | 1,800   | 90%    |
| 311                            | Postage, Box Rent, Etc.   |        |         | 10      |         |         | 0       | 0%    |         |         | 0       | 0%     |
| 334                            | Memberships, Registration |        |         |         | 36      | 25      | 0       | ***%  |         |         | 0       | 0%     |
| 341                            | Electric Utility Services |        | 23,056  | 30,780  | 27,470  | 27,037  | 35,000  | 77%   | 33,000  |         | 33,000  | 94%    |
| 344                            | Gas Utility Service       |        | 1,911   | 1,809   | 1,521   | 1,783   | 2,500   | 71%   | 2,300   |         | 2,300   | 92%    |
| 350                            | Professional Services     |        | 20      |         |         |         | 0       | 0%    |         |         | 0       | 0%     |
| 360                            | Contr R & M               |        | 4,855   | 2,854   | 1,855   | 4,892   | 5,000   | 98%   | 6,000   |         | 6,000   | 120%   |
| 369                            | Other Repair and Maintena |        |         |         |         | 751     | 1,000   | 75%   | 1,000   |         | 1,000   | 100%   |
| 370                            | Travel                    |        | 294     | 485     | 484     | 256     | 700     | 37%   | 700     |         | 700     | 100%   |
| 380                            | Training Services         |        | 125     | 442     | 653     | 292     | 700     | 42%   | 700     |         | 700     | 100%   |
| 400                            | BUILDING MATERIALS        |        |         |         |         |         | 200     | 0%    | 200     |         | 200     | 100%   |
| 511                            | Insurance on Buildings    |        | 2,585   | 3,057   | 3,468   | 3,548   | 3,548   | 100%  | 3,600   |         | 3,600   | 101%   |
| 533                            | Machinery and Equipment R |        |         |         |         |         | 500     | 0%    | 500     |         | 500     | 100%   |
|                                | Account:                  |        | 163,750 | 179,534 | 166,747 | 220,971 | 231,849 | 95%   | 263,469 | 0       | 263,469 | 113%   |
|                                | Orgn:                     |        | 163,750 | 179,534 | 166,747 | 220,971 | 231,849 | 95%   | 263,469 | 0       | 263,469 | 113%   |

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## 5310 SEWER UTILITY

| Org                                     | Account                   | Object | Actuals |         |         |         | Current | %     | Prelim.   | Budget  | Final     | % Old  |
|-----------------------------------------|---------------------------|--------|---------|---------|---------|---------|---------|-------|-----------|---------|-----------|--------|
|                                         |                           |        | 22-23   | 23-24   | 24-25   | 25-26   | Budget  | Exp.  | Budget    | Changes | Budget    | Budget |
|                                         |                           |        |         |         |         |         | 25-26   | 25-26 | 26-27     | 26-27   | 26-27     | 26-27  |
| -----                                   |                           |        |         |         |         |         |         |       |           |         |           |        |
| 33 Sewer Plant                          |                           |        |         |         |         |         |         |       |           |         |           |        |
| 430640 Sewer Treatment and Disposal(33) |                           |        |         |         |         |         |         |       |           |         |           |        |
| 111                                     | Salaries and Wages - Perm |        | 98,253  | 101,676 | 115,138 | 135,313 | 119,314 | 113%  | 136,652   |         | 136,652   | 115%   |
| 121                                     | OVERTIME-PERMANENT        |        | 9,121   | 7,961   | 8,291   | 11,335  | 10,000  | 113%  | 10,569    |         | 10,569    | 106%   |
| 131                                     | VACATION                  |        | 7,154   | 11,479  | 8,498   | 10,969  | 0       | ***%  | 11,000    |         | 11,000    | *****% |
| 132                                     | SICK LEAVE                |        | 4,011   | 6,790   | 3,233   | 4,636   | 0       | ***%  | 5,000     |         | 5,000     | *****% |
| 133                                     | OTHER LEAVE PAY           |        | 5,745   | 4,083   | 1,213   | 3,771   | 3,800   | 99%   | 4,600     |         | 4,600     | 121%   |
| 134                                     | HOLIDAY PAY               |        | 2,054   | 2,224   | 1,875   | 1,550   | 0       | ***%  | 2,517     |         | 2,517     | *****% |
| 141                                     | Unemployment Insurance    |        | 314     | 202     | 208     | 420     | 194     | 216%  | 153       |         | 153       | 79%    |
| 142                                     | Workers' Compensation     |        | 1,722   | 1,632   | 1,819   | 2,313   | 1,756   | 132%  | 1,996     |         | 1,996     | 114%   |
| 143                                     | Health Insurance          |        | 19,312  | 20,755  | 23,655  | 29,788  | 26,111  | 114%  | 30,160    |         | 30,160    | 116%   |
| 144                                     | FICA                      |        | 9,195   | 9,836   | 10,129  | 12,324  | 9,645   | 128%  | 13,031    |         | 13,031    | 135%   |
| 145                                     | PERS                      |        | 10,610  | 11,958  | 12,456  | 14,908  | 11,732  | 127%  | 15,450    |         | 15,450    | 132%   |
| 196                                     | CLOTHING ALLOTMENT        |        | 507     | 487     | 495     | 399     | 495     | 81%   | 500       |         | 500       | 101%   |
| 210                                     | Office Supplies and Mater |        | 249     | 166     | 89      | 474     | 250     | 190%  | 750       |         | 750       | 300%   |
| 214                                     | Small Items of Equipment  |        | 4,201   | 8,368   |         | 4,253   | 12,000  | 35%   | 9,000     |         | 9,000     | 75%    |
| 215                                     | Office Supplies- LP Ander |        | 186     |         |         |         | 0       | 0%    |           |         | 0         | 0%     |
| 220                                     | Operating Expenses        |        | 7,174   | 5,879   | 7,226   | 7,600   | 10,000  | 76%   | 9,000     |         | 9,000     | 90%    |
| 222                                     | Chemicals,Lab & Med Suppl |        | 14,941  | 20,949  | 14,813  | 18,438  | 20,000  | 92%   | 20,000    |         | 20,000    | 100%   |
| 226                                     | Clothing and Uniforms     |        | 583     | 198     | 91      | 244     | 1,000   | 24%   | 750       |         | 750       | 75%    |
| 230                                     | Repair and Maintenance Su |        | 20,669  | 23,906  | 49,357  | 41,846  | 45,000  | 93%   | 45,000    |         | 45,000    | 100%   |
| 231                                     | Gas, Oil, Diesel Fuel, Gr |        | 3,803   | 7,254   | 7,819   | 5,741   | 10,000  | 57%   | 9,000     |         | 9,000     | 90%    |
| 311                                     | Postage, Box Rent, Etc.   |        | 59      | 36      | 21      | 27      | 100     | 27%   | 100       |         | 100       | 100%   |
| 320                                     | Printing, Duplicating, Ty |        |         |         |         |         | 100     | 0%    | 100       |         | 100       | 100%   |
| 330                                     | Publicity, Subscriptions  |        |         | 6       |         |         | 100     | 0%    | 100       |         | 100       | 100%   |
| 334                                     | Memberships, Registration |        | 5,305   | 350     | 423     | 480     | 500     | 96%   | 400       |         | 400       | 80%    |
| 341                                     | Electric Utility Services |        | 103,254 | 157,516 | 94,456  | 91,087  | 110,000 | 83%   | 110,000   |         | 110,000   | 100%   |
| 342                                     | Water Utility Services    |        | 508     | 475     | 526     | 530     | 750     | 71%   | 700       |         | 700       | 93%    |
| 345                                     | Telephone                 |        | 866     | 872     | 903     | 554     | 1,000   | 55%   | 800       |         | 800       | 80%    |
| 346                                     | Garbage Service           |        | 1,011   | 580     | 752     | 1,053   | 1,000   | 105%  | 1,600     |         | 1,600     | 160%   |
| 347                                     | Internet                  |        | 539     | 539     | 539     | 287     | 700     | 41%   | 500       |         | 500       | 71%    |
| 350                                     | Professional Services     |        | 449     | 22,067  | 28,089  | 3,718   | 25,000  | 15%   | 25,000    |         | 25,000    | 100%   |
| 352                                     | Wtr/Swr Lab Testing       |        | 6,952   | 5,598   | 4,768   | 5,431   | 7,000   | 78%   | 7,500     |         | 7,500     | 107%   |
| 357                                     | Architectual, Engineering |        | 1,787   | 13,729  |         | 30,205  | 50,000  | 60%   | 45,000    |         | 45,000    | 90%    |
| 360                                     | Contr R & M               |        | 6,397   | 6,198   | 14,354  | 19,106  | 30,000  | 64%   | 20,000    |         | 20,000    | 67%    |
| 363                                     | R&M Vehicles/Equip/Labor- |        | 3,220   | 1,450   | 1,345   | 3,843   | 4,000   | 96%   | 6,000     |         | 6,000     | 150%   |
| 370                                     | Travel                    |        | 391     | 1,092   | 729     | 280     | 1,000   | 28%   | 800       |         | 800       | 80%    |
| 380                                     | Training Services         |        | 208     | 538     | 1,271   | 525     | 1,500   | 35%   | 1,500     |         | 1,500     | 100%   |
| 382                                     | Books                     |        | 154     |         |         |         | 250     | 0%    | 250       |         | 250       | 100%   |
| 400                                     | BUILDING MATERIALS        |        |         |         |         |         | 500     | 0%    | 500       |         | 500       | 100%   |
| 511                                     | Insurance on Buildings    |        | 15,742  | 18,691  | 21,095  | 21,570  | 21,571  | 100%  | 21,600    |         | 21,600    | 100%   |
| 512                                     | Insurance on Vehicles & E |        |         | 207     | 2,099   | 2,090   | 2,091   | 100%  | 2,100     |         | 2,100     | 100%   |
| 533                                     | Machinery and Equipment R |        |         |         |         |         | 1,000   | 0%    | 1,000     |         | 1,000     | 100%   |
| 940                                     | Machinery & Equipment     |        |         |         |         | 48,345  | 350,000 | 14%   | 850,000   |         | 850,000   | 243%   |
|                                         | Account:                  |        | 366,646 | 475,747 | 437,775 | 535,453 | 889,459 | 60%   | 1,420,678 | 0       | 1,420,678 | 159%   |

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CITY OF MILES CITY

Expenditure Budget by Fund/Org Split Report -- MultiYear Actuals

For the Year: 2026 - 2027

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5310 SEWER UTILITY

| Org                                      | Account | Object | 22-23 | 23-24   | 24-25 | 25-26 | Current<br>Budget | %<br>Exp. | Prelim.<br>Budget | Budget<br>Changes | Final<br>Budget | % Old<br>Budget |     |           |   |           |      |
|------------------------------------------|---------|--------|-------|---------|-------|-------|-------------------|-----------|-------------------|-------------------|-----------------|-----------------|-----|-----------|---|-----------|------|
|                                          |         |        | ----- | Actuals | ----- |       |                   |           |                   |                   |                 |                 |     |           |   |           |      |
| -----                                    |         |        |       |         |       |       |                   |           |                   |                   |                 |                 |     |           |   |           |      |
| 521000 Interfund Operating Transfers Out |         |        |       |         |       |       |                   |           |                   |                   |                 |                 |     |           |   |           |      |
| 820 Transfers to Other Funds             |         |        |       |         |       |       | 55,274            | 0%        |                   |                   | 0               | 0%              |     |           |   |           |      |
| Account:                                 |         |        |       |         |       |       | 55,274            | 0%        | 0                 | 0                 | 0               | 0%              |     |           |   |           |      |
| -----                                    |         |        |       |         |       |       |                   |           |                   |                   |                 |                 |     |           |   |           |      |
| Orgn:                                    |         |        |       |         |       |       | 366,646           |           | 475,747           | 437,775           | 535,453         | 944,733         | 57% | 1,420,678 | 0 | 1,420,678 | 150% |





# Miles City Fire Rescue

## CITY OF MILES CITY

www.milescityfirerescue.com

Section 7, Item D.



2800 Main Street  
Miles City, MT 59301

Telephone (406) 234-2235  
Email: Firechief@milescity-mt.org  
Fax (406) 874-8666

April 13, 2026

To: City Council

From: Interim Chief Eddy Kanduch

Re: Preliminary Budget 2026/2027

Here is the preliminary breakdown of the Fire/Ambulance Budgets.

### Fire – 1000-007-420460

**100 series** line items: Reflect the Local 600's numbers for payroll. **This Budget is only reflecting 13 FTE's.**

**111** Salaries and Wages: \$532,385

**112** Salaries and Wages Part-paid: \$24,400

**121** Overtime-Permanent: \$61,927

Overtime is calculated utilizing the wages from last budget cycle. 1<sup>st</sup> hr = time and a half at \$48.00/hr; 2<sup>nd</sup> hr = straight time at \$32/hr.

- a. ~~Open shift position 2184 hr @ \$32/hr = \$69,888~~ (Removed if not holding position open for chief with only 13 FTE's)
- b. 20 general page emergencies average 2-hrs per general page and an average of 5 Full Time Employees (FTE) per general page. 2hr x 5 people (ppl) = 10-hrs of pay. 1<sup>st</sup> @ \$48.00/hr; 2<sup>nd</sup> @ \$32.00/hr = \$80 x 5 = \$400 per general page x 20 per year = \$8,000
- c. Training ????
- d. Department meetings 1-hr x 20 ppl = 20 hrs of pay. 1 hr @ \$25 average x 20 = \$500.00 x 12 meetings = \$6,000
- e. Flight teams 2 hr average x 2 ppl = 4 hr of pay. 1st @ \$48.00/hr; 2<sup>nd</sup> @ \$32.00/hr = \$80 x 2 = \$160 x 125 projected = \$20,000
- f. County Calls 2-hr average x 3 ppl = 6-hrs of pay. 1st @ \$48.00/hr; 2<sup>nd</sup> @ \$32.00/hr = \$80/hr x 3 = \$240 x 100 projected = \$24,000
- g. Out of Town transfers based on Billings transfers: 8-hr of pay x 2 ppl = 16-hr of pay. 1<sup>st</sup> hour @ \$48.00; 7-hrs @ \$32.00 = \$272.00 total/person/trip x 2 ppl = \$544 x 80 projected = \$27,200 = \$43,520

Total projected overtime pay = \$101,520 (to be split between fire/ambulance)

**131** Vacation: 85 shifts 2040 hr @ \$32.00/hr = \$39,821

**132** Sick Leave: \$13,420

**133** Other Leave Pay: \$6,405 7,680



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134 Holiday Pay: \$15,860

141 Unemployment Insurance: \$2,501

142 Workers' Compensation: \$54,684

143 Health Insurance: \$84,883

144 FICA: \$12,505

147 Firemen's pension: \$73,867

149 Fireman's 457b match: \$7,500

\*\*\*\*\*

210 Office Supplies: at \$3,000

- Copy machine, paper, printing, battery backup, Computers

211 Clothing Allotment: \$9,420

- \$45 per person per month (13), \$300 for starting (3), \$150 yr for part paid (10)

214 Small Items of Equipment: \$12,000 – Chain saw, extrication equipment/battery

217 Small Items Inspector: \$1,500 – Investigation and inspection equipment, memberships

220 Operating Expense: \$8,000 – cleaning supplies, hose testing equipment, pest, road signs, road flares,

~~222 Chemicals (Facility and Apparatus cleaning supplies):~~ \$ move operating expense

223 Operating Exp/Inspector: \$2,000

- Media Prevention campaigns, Smoke Detector Program, New "Sparky" elementary school visits suit for Fire Prevention program

226 Clothing and Uniforms: \$12,000 – Turnouts, wildland

- Continued NFPA code compliance for Personal Protective Equipment

230 Repair and Maintenance Supplies for repairs: \$9,000 – Moved some from 364

- Oil, tires, batteries, lights, belts, DOT compliance, parts, etc.

231 Apparatus/Vehicle Fuel: Increase to \$9,000 – longer response (lower than 4yr average)

241 Consumable Tools: \$1,000

311 Postage: \$100 – Fire contracts, Fire reports requested

~~320 Commercial Printing:~~ \$ move to office supply

330 Publicity/Subscriptions: \$305

- Online IFSTA subscription, Job fair

334 Memberships/Conferences: \$1,850 – Consortium, Centra

341 Electric: \$9,150

- Unknown variable with relocation impacts.

342 Water: \$500

- Unknown variable with relocation impacts.

343 Sewer: \$500

- Unknown variable with relocation impacts.

344 Gas Utility: \$4,622



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345 Telephone: \$4,392 – Close estimate in talking with Range Communication

346 Garbage: \$1,000

347 Internet: \$732

350 Professional Services: \$10,000 – City website, Google account, Physicals

360 Contract R&M: \$14,000

- Ensuring federally mandated compliance on all equipment. Annual Testing for SCBA, ladders, SCBA compressors

364 R&M Vehicles: \$25,000 – pump testing, work on fire vehicles

- Does not include any major unforeseen repairs

370 Travel: \$2,000 – 4 yr average

375 Travel Inspector: \$2,000

- Continued Education for Prevention/Inspection/Investigators 2 inspectors

380 Training Services: \$24,140 (Money that was allocated for training was reduced and used to pay for the training center loan when we purchased the training center)

- Live fire supplies, Swift Water, Rope, Confined space, Ice water certifications

382 Books: \$500

400 Building materials: \$500

511 Insurance Buildings: \$???

512 Insurance Vehicles: \$???

940 Machinery and equipment: \$0.0 – Wait until next year

\*\*\*\*\*

### Fire – 1000-007-420460

- Total: \$
  - Historical Approved Budget Requests
    - 2025 \$1,075,759
    - 2024 - \$1,117,249
    - 2023 - \$1,199,922
    - 2022 - \$1,095,917

\*\*\*\*\*



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### Ambulance – 5510-010-420730

**100 series** line items: Reflect the Local 600's numbers for payroll.

**124 Ambulance Stipend Pay Formula:** 80 projected trips x 2 PPL @ \$157/person (\$314) =  
\$25,000 Total for Line Item 124

**111 Salaries and Wages:** \$340378

**112 Salaries and Wages Part-paid:** \$24,000

**121 Overtime-Permanent:** \$39,593

**124 Ambulance OT Stipend:** \$25,000

**131 Vacation:** \$25,460

**132 Sick Leave:** \$8,580

**133 Other Leave Pay:** \$4,095

**134 Holiday Pay:** \$10,140

**141 Unemployment Insurance:** \$1599

**142 Workers' Compensation:** \$34,962

**143 Health Insurance:** \$54,270

**144 FICA:** \$7,995

**145 PERS:** \$???

**147 Firemen's pension:** \$47,226

**149 457b match:** \$4,796

\*\*\*\*\*

**210 Office Supply:** \$5,000

**214 Small Items equipment:** \$9,000

- Replacement of unusable and/or aging equipment, Purchase of pump channel for interfacility transfers, EMS bags, Purchase oxygen and nitrous tanks instead of renting

**220 Operating Expense:** \$30,000

- Copy machine, paper, printing, battery backup, Computers

**222 Medical Supply:** \$40,000 –

**230 Repair and Maintenance:** \$5,000

- Oil, tires, batteries, lights, belts, DOT compliance, parts, etc.

**231 Gas, Oil, Diesel:** \$15,000

**241 Consumable Tools:** \$2,000

**300 Purchased Services:** \$5,000

- Medical director, monthly quality improvement/quality assurance
- Holds liability for the department and provider performance
- Critical issue for State of Montana going forward





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Miles City, MT 59301

Telephone (406) 234-2235  
Email: Firechief@milescity-mt.org  
Fax (406) 874-8666

- 311 Postage: \$100
- 320 Printing: \$500 – Refusals, Hospital drop sheets
- 330 Publicity: \$195
- 334 Membership: \$1,000
- 341 Electric: \$5,850
- 342 Water: \$319
- 343 Sewer: \$319
- 344 Gas Utility: \$2,955
- 345 Telephone: \$2,808
- 346 Garbage: \$639
- 347 Internet: \$468
- 350 Professional Services: \$85,000 – EMS Billing, QI/QC
- 360 Contract R&M: \$15,000 – Image Trend, Target Solutions, Stryker cots and monitors
- 364 R&M Vehicles: \$20,000
- 370 Travel: \$2,500
- 380 Training Services: \$10,000
- 392 Books: \$2,000
- 400 Building Materials: \$319
- 511 Insurance on Buildings: \$???
- 512 Insurance Vehicles: Increase to \$???
- 810 Bad Debt: \$150,000
- 811 Contractual Allowances: \$550,000 as call volume increases so must this line item
- 940 Machinery and Equipment: \$25,000
  - AED's, cell phone trackers, phone boosters etc.

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### Overall 5510-010-420730 Summary

#### **Ambulance – 5510-010-420730**

- **Total: \$**
  - Historical Approved Budget Requests
    - 2025 \$1,631,485
    - 2024 - \$1,656,513
    - 2023 - \$1,615,134

To: City of Miles City  
17 S 8<sup>th</sup> Street  
Miles City, MT 59301

From: Sarah Kurkowski  
925 Gordon St  
Miles City, MT 59301  
sarahekurkowski@gmail.com

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To whom this may concern,

I would like to bring to your attention an uncontrolled intersection that I believe is a hazard and needs to be addressed.

The intersection that I am writing about is the intersection of Pleasant St and N 3<sup>rd</sup> St. I will include a photo of the intersection in this letter.

In the instance that you are driving W bound on Pleasant St, incoming traffic from N 3<sup>rd</sup> would have the right of way, but the way in which the road curves makes it nearly impossible to see vehicles approaching until it is too late and you have to come to an abrupt stop to avoid an accident. In the instance that you are driving E bound on Pleasant towards the Dyke Rd and you would have the right of way, traffic from N 3<sup>rd</sup> rarely stops to yield to the right and again, you must abruptly stop to avoid an accident.

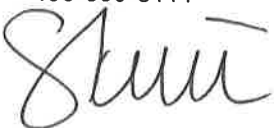
I believe it would be in the best interest of the citizens of Miles City to add a stop sign to one of the two roads or a 3-way stop. I am sure the surrounding businesses would agree with this request.

Please feel free to reach out if you need any further information from me.

Thank you,

Sarah Kurkowski

406-600-8111





UNCONTROLLED INTERSECTION AT PLEASANT + N 3RD ST