



City of Sidney, MT  
Budget and Finance Committee Meeting 8-7-25  
August 07, 2025 5:30 PM  
115 2nd Street SE | Sidney, MT 59270

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The City Council meetings are open to the public attending in person, with masks encouraged when social distancing cannot be accomplished. If the public does not wish to participate in person, they are also invited to participate via a Zoom meeting. You can participate via phone:

Meeting ID: 713 080 5898      Passcode: 4332809      Call: 1-346-248-7799

1. New Business

[a.](#) FY25-26 Budget

CITY OF SIDNEY									
ESTIMATED REVENUE 2023-24									
			2024-25		2025-26				Item a.
			Actual	Budgeted	Actual	Budgeted	Budget Rev	Transfers	
			Revenue	Revenue	Revenue	Revenue	Differences	Difference	
<b>1000 GENERAL</b>									
<b>310000 - TAXES</b>									
311010	Real Property Taxes		\$1,222,346	\$1,320,579		\$1,267,317	-\$53,262		
311020	Personal Property Taxes		\$12,738	\$25,000		\$25,000	\$0		
311030	Motor Vehicle Taxes			\$5,000		\$5,000	\$0		
312000	Penalty & Interest on Delinquent Taxes		\$3,466	\$5,000		\$5,000	\$0		
314150	Marijuana Excise Tax		\$135,046	\$115,000		\$135,000	\$20,000		
315101	TBID Tax						\$0		
Account Total			\$1,373,596	\$1,470,579	\$0	\$1,437,317	-\$33,262	\$0	
<b>320000- LICENSES AND PERMITS</b>									
322010	Alcoholic Beverage Lic & Permits		\$10,700	\$12,000		\$12,000	\$0		
322020	Gen Bus/Prof/Occupational		\$3,890	\$5,000		\$5,000	\$0		
323010	Building & Related Permits-City		\$70,873	\$70,000		\$70,000	\$0		
323011	Building & Related Permits-County		\$43,781	\$40,000		\$40,000	\$0		
323030	Animal Licenses		\$816	\$1,000		\$1,000	\$0		
323050	Other Miscellaneous Permits			\$500		\$500	\$0		
323080	Bicycle Licenses			\$6		\$6	\$0		
Account Total			\$130,061	\$128,506	\$0	\$128,506	\$0	\$0	
<b>330000- INTERGOVERNMENTAL REVENUES</b>									
331024	Dept of Justic-Fed Grant						\$0		
333040	Payment in Lieu of Taxes						\$0		
334000	State Grants		\$65,934	\$631,536		\$631,536	\$0	EMTDTF \$148,313, CBDG \$20000	
335030	Motor Vehicle Tax- Ad Valorem						\$0	\$463,223 SLIPA	
335110	Live Card Game Table Permit		\$150	\$500		\$500	\$0		
335120	Gambling Machine Permits		\$20,825	\$20,000		\$20,000	\$0		
337000	Local Grants						\$0		
335230	State Entitlement Share		\$1,012,812	\$1,012,812		\$1,021,352	\$8,540		
338000	Richland County Allocation		\$23,604	\$14,000		\$24,000	\$10,000	Park Chem, Fire Hall Water Bill	
Account Total			\$1,123,324	\$1,678,848	\$0	\$1,697,388	\$18,540	\$0	
<b>340000- CHARGES FOR SERVICE</b>									
341000	General Government- Board of Adj.			\$2,500		\$2,500	\$0		
341010	General Government-Miscellaneous		\$519	\$1,000		\$1,000	\$0		
341011	Administration Fees		\$687	\$1,500		\$1,500	\$0		
342020	Special Fire Protections						\$0		

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
		2024-25		2025-26							
		Actual	Budgeted	Actual	Budgeted	Budget Rev	Transfers				
		Revenue	Revenue	Revenue	Revenue	Differences	Difference				
343011	Road & Street Repair		\$0		\$0	\$0					
344036	Subdivision Review	\$7,130	\$30,000		\$30,000	\$0					
346030	Swimming Pool-Pass Fee	\$31,500	\$30,000		\$30,000	\$0					
346031	Swimming Pool-Daily Users Fee	\$8,897	\$15,000		\$15,000	\$0					
346050	Charges for use of Pavilion in Veteran's Park	\$25	\$100		\$100	\$0					
	Account Total	\$48,758	\$80,100	\$0	\$80,100	\$0	\$0				
	350000- FINES & FORFEITURES										
351030	Court Fines & Forfeitures	\$136,488	\$175,000		\$140,000	-\$35,000					
	Account Total	\$136,488	\$175,000	\$0	\$140,000	-\$35,000	\$0				
	360000- MISCELLANEOUS REVENUE										
361000	Rents/Leases					\$0					
361100	Dividends		\$150		\$150	\$0					
362000	Other Miscellaneous Revenue	\$48,194	\$25,000		\$25,000	\$0					
365000	Contributions		\$5,000		\$5,000	\$0					
365010	Private Gifts & Bequests		\$500		\$500	\$0					
365030	K-9 Donations	\$2,625	\$5,500		\$5,500	\$0					
365040	Playground Donations		\$50,000		\$50,000	\$0					
365045	Quilling's Restroom Facility Donations										
365050	Parks Program Donations	\$11,150	\$25,000		\$25,000	\$0					
367000	Sale of Junk or Salvage	\$8,275	\$15,000		\$15,000	\$0					
	Account Total	\$70,244	\$126,150	\$0	\$126,150	\$0	\$0				
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	\$138,768	\$138,768		\$160,550	\$21,782					
372010	Oil Royalties					\$0					
	Account Total	\$138,768	\$138,768	\$0	\$160,550	\$21,782	\$0				
	380000- OTHER FINANCING SOURCES										
382010	Sale of General Fixed Assets		\$0		\$0	\$0					
383000	Interfund Operating Transfer	\$155,000	\$155,000		\$175,000		\$20,000				
384000	Other Financing					\$0					
	Account Total	\$155,000	\$155,000	\$0	\$175,000	\$0	\$20,000				
	FUND TOTAL	\$3,176,238	\$3,952,951	\$0	\$3,945,011	-\$27,940	\$20,000				

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
		2024-25		2025-26							
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference				
<b>2060 PLAYGROUND &amp; PARKS</b>											
<b>360000- MISCELLANEOUS REVENUE</b>											
365010	Contributions & Donations					\$0					
Account Total		\$0	\$0	\$0	\$0	\$0	\$0				
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings	\$1,623	\$1,623		\$750	-\$873					
Account Total		\$1,623	\$1,623	\$0	\$750	-\$873	\$0				
<b>380000- OTHER FINANCING SOURCES</b>											
383000	Interfund Operating Transfer		\$0		\$0	(General)	\$0				
Account Total		\$0	\$0	\$0	\$0	(General)	\$0				
<b>FUND TOTAL</b>		<b>\$1,623</b>	<b>\$1,623</b>	<b>\$0</b>	<b>\$750</b>		<b>\$0</b>				
<b>2061 BALLPARKS &amp; BALL FIELDS</b>											
<b>360000- MISCELLANEOUS REVENUE</b>											
365010	Contributions & Donations					\$0					
Account Total		\$0	\$0	\$0	\$0	\$0	\$0				
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings	\$1,237	\$1,237		\$500	-\$737					
Account Total		\$1,237	\$1,237	\$0	\$500	-\$737	\$0				
<b>380000- OTHER FINANCING SOURCES</b>											
383000	Interfund Operating Transfer		\$0		\$0	(General)	\$0				
Account Total		\$0	\$0	\$0	\$0	(General)	\$0				
<b>FUND TOTAL</b>		<b>\$1,237</b>	<b>\$1,237</b>	<b>\$0</b>	<b>\$500</b>		<b>\$0</b>				
<b>2062 TENNIS COURTS</b>											
<b>360000- MISCELLANEOUS REVENUE</b>											
365010	Contributions & Donations					\$0					

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual	Budgeted	Actual	Budgeted	Budget Rev	Transfers			
			Revenue	Revenue	Revenue	Revenue	Differences	Difference			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$8,111	\$8,111		\$5,000	-\$3,111				
Account Total			\$8,111	\$8,111	\$0	\$5,000	-\$3,111	\$0			
380000- OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer		\$75,000	\$75,000		\$125,000	(General/OG)	\$50,000			
Account Total			\$75,000	\$75,000	\$0	\$125,000		\$50,000			
FUND TOTAL			\$83,111	\$83,111	\$0	\$130,000	-\$3,111	\$50,000			
2063 BIKE PATH											
360000- MISCELLANEOUS REVENUE											
365010	Contributions & Donations						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$4,653	\$4,563		\$2,500	-\$2,063				
Account Total			\$4,653	\$4,563	\$0	\$2,500	-\$2,063	\$0			
380000- OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer		\$10,000	\$10,000		\$10,000	(General)	\$0			
Account Total			\$10,000	\$10,000	\$0	\$10,000		\$0			
FUND TOTAL			\$14,653	\$14,563	\$0	\$12,500	-\$2,063	\$0			
2101 TBID											
310000- TAXES											
315101	TBID Tax		\$89,315	\$300,000		\$300,000	\$0				
Account Total			\$89,315	\$300,000	\$0	\$300,000	\$0	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$1,181	\$1,180		\$750	-\$430				
Account Total			\$1,181	\$1,180	\$0	\$750	-\$430	\$0			

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
		2024-25		2025-26							
		Actual	Budgeted	Actual	Budgeted	Budget Rev	Transfers				
		Revenue	Revenue	Revenue	Revenue	Differences	Difference				
<b>FUND TOTAL</b>		\$90,496	\$301,180	\$0	\$300,750	\$0	\$0				
<b>2170 AIRPORT</b>											
<b>310000- TAXES</b>											
311010	Real Property Taxes	\$15,722	\$17,313		\$20,617	\$3,304					
311020	Personal Property Taxes	\$75				\$0					
312000	Penalty & Interest on Delinquent Taxes	\$69	\$20		\$20	\$0					
<b>Account Total</b>		\$15,866	\$17,333	\$0	\$20,637	\$3,304	\$0				
<b>330000- INTERGOVERNMENTAL REVENUES</b>											
333040	Payment in the Liew of Taxes					\$0					
335230	State Entitlement Share		\$0		\$0	\$0					
<b>Account Total</b>		\$0	\$0	\$0	\$0	\$0	\$0				
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings	\$280	\$280		\$0	-\$280					
<b>Account Total</b>		\$280	\$280	\$0	\$0	-\$280	\$0				
<b>380000- OTHER FINANCING SOURCES</b>											
383000	Interfund Operating Transfer						\$0				
<b>Account Total</b>		\$0	\$0	\$0	\$0	\$0	\$0				
<b>FUND TOTAL</b>		\$16,146	\$17,613	\$0	\$20,637	\$3,024	\$0				
<b>2190 COMPREHENSIVE LIABILITY</b>											
<b>310000- TAXES</b>											
311010	Real Property Taxes	\$35,991	\$37,873		\$49,560	\$11,687					
311020	Personal Property Taxes	\$620				\$0					
311030	Motor Vehicle Taxes					\$0					
312000	Penalty & Interest on Delinquent Taxes	\$163	\$50		\$50	\$0					
<b>Account Total</b>		\$36,773	\$37,923	\$0	\$49,610	\$11,687	\$0				
<b>330000- INTGOVERNMENTAL REVENUES</b>											
333040	Payment in Lieu of Taxes					\$0					
335230	State Entitlement Share					\$0					
<b>Account Total</b>		\$0	\$0	\$0	\$0	\$0	\$0				

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
<b>370000- INVESTMENT EARNINGS</b>											
<b>371010</b>	Investment Earnings		\$868	\$868		\$0	-\$868				
<b>Account Total</b>			<b>\$868</b>	<b>\$868</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$868</b>	<b>\$0</b>			
<b>380000- OTHER FINANCING SOURCES</b>											
<b>383000</b>	Interfund Operating Transfer							\$0			
<b>Account Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>FUND TOTAL</b>			<b>\$37,641</b>	<b>\$38,791</b>	<b>\$0</b>	<b>\$49,610</b>	<b>\$10,820</b>	<b>\$0</b>			
<b>2220 LIBRARY LEVY</b>											
<b>310000- TAXES</b>											
<b>311010</b>	Real Property Taxes		\$848	\$0		\$0	-\$848				
<b>311020</b>	Personal Property Taxes		\$182				-\$182				
<b>311030</b>	Motor Vehicle Taxes						\$0				
<b>312000</b>	Penalty & Interest on Delinquent Taxes		\$351	\$100		\$100	-\$351				
<b>Account Total</b>			<b>\$1,382</b>	<b>\$100</b>	<b>\$0</b>	<b>\$100</b>	<b>-\$1,382</b>	<b>\$0</b>			
<b>330000- INTERGOVERNMENTAL REVENUES</b>											
<b>333040</b>	Payment in Lieu of Taxes						\$0				
<b>335230</b>	State Entitlement Share			\$0		\$0	\$0				
<b>Account Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>370000- INVESTMENT EARNINGS</b>											
<b>371010</b>	Investment Earnings		\$1,308	\$1,308		\$400	-\$908				
<b>Account Total</b>			<b>\$1,308</b>	<b>\$1,308</b>	<b>\$0</b>	<b>\$400</b>	<b>-\$908</b>	<b>\$0</b>			
<b>380000- OTHER FINANCING SOURCES</b>											
<b>383000</b>	Interfund Operating Transfer							\$0			
<b>Account Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>FUND TOTAL</b>			<b>\$2,690</b>	<b>\$1,408</b>	<b>\$0</b>	<b>\$500</b>	<b>-\$2,290</b>	<b>\$0</b>			
<b>2260 STORM DISASTER</b>											

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
<b>310000- TAXES</b>											
311010	Real Property Taxes		\$5,025	\$5,410		\$7,930	\$2,519				
311020	Personal Property Tax		\$56				\$0				
312000	Penalty & Interest on Delinquent Taxes		\$15				\$0				
Account Total			\$5,096	\$5,410	\$0	\$7,930	\$2,519	\$0			
<b>330000- INTERGOVERNMENTAL REVENUES</b>											
333040	Payment in Lieu of Taxes						\$0				
335230	State Entitlement Share			\$0		\$0	\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings		\$2,370	\$2,370		\$850	-\$1,520				
Account Total			\$2,370	\$2,370	\$0	\$850	-\$1,520	\$0			
<b>FUND TOTAL</b>			<b>\$7,466</b>	<b>\$7,781</b>	<b>\$0</b>	<b>\$8,780</b>	<b>\$999</b>	<b>\$0</b>			
<b>2350 LOCAL GOVT STUDY COMMISSION</b>											
<b>310000- TAXES</b>											
311010	Real Property Taxes		\$27,653	\$31,002		\$0	\$0				
311020	Personal Property Tax						\$0				
312000	Penalty & Interest on Delinquent Taxes						\$0				
Account Total			\$27,653	\$31,002	\$0	\$0	\$0	\$0			
<b>380000- OTHER FINANCING SOURCES</b>											
383000	Interfund Operating Transfer			\$0		\$0		\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings		\$2,370	\$2,370		\$750	-\$1,620				
Account Total			\$2,370	\$2,370	\$0	\$750	-\$1,620	\$0			
<b>FUND TOTAL</b>			<b>\$27,653</b>	<b>\$31,002</b>	<b>\$0</b>	<b>\$750</b>	<b>\$0</b>	<b>\$0</b>			
<b>2370 P.E.R.S- EMPLOYER CONTRIBUTION</b>											



CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
		2024-25		2025-26							
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference				
<b>310000- TAXES</b>											
311010	Real Property Taxes	\$141,485	\$152,574		\$202,206	\$49,632					
311020	Personal Property Taxes	\$1,537				\$0					
312000	Penalty & Interest on Delinquent Taxes	\$492	\$50		\$50	\$0					
Account Total		\$143,514	\$152,624	\$0	\$202,256	\$49,632	\$0				
<b>330000- INTERGOVERNMENTAL REVENUES</b>											
333040	Payment in Lieu of Taxes					\$0					
335230	State Entitlement Share					\$0					
Account Total		\$0	\$0	\$0	\$0	\$0	\$0				
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings	\$7,532	\$7,532		\$2,500	-\$5,032					
Account Total		\$7,532	\$7,532	\$0	\$2,500	-\$5,032	\$0				
<b>380000- OTHER FINANCING SOURCES</b>											
383000	Interfund Operating Transfer						\$0				
Account Total		\$0	\$0	\$0	\$0	\$0	\$0				
<b>FUND TOTAL</b>		\$151,046	\$160,156	\$0	\$204,756	\$44,600	\$0				
<b>2371 EMPLOYER CONT GROUP HEALTH</b>											
<b>310000- TAXES</b>											
311010	Real Property Taxes	\$238,921	\$256,455		\$279,520	\$23,066					
311020	Personal Property Tax Reimbursement	\$2,923				\$0					
312000	Penalty & Interest on Delinquent Taxes	\$497	\$50		\$50	\$0					
Account Total		\$242,342	\$256,505	\$0	\$279,570	\$23,066	\$0				
<b>330000- INTERGOVERNMENTAL REVENUES</b>											
333040	Payment in Lieu of Taxes					\$0					
335230	State Entitlement Share					\$0					
Account Total		\$0	\$0	\$0	\$0	\$0	\$0				
<b>360000- MISCELLANEOUS REVENUE</b>											
365000	Contributions	\$125	\$25,000		\$0	-\$25,000					
Account Total		\$125	\$25,000	\$0	\$0	-\$25,000	\$0				

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings		\$7,168	\$7,168		\$2,500	\$2,500				
Account Total			\$7,168	\$7,168	\$0	\$2,500	\$2,500	\$0			
<b>380000- OTHER FINANCING SOURCES</b>											
383000	Interfund Operating Transfer							\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>FUND TOTAL</b>			\$249,634	\$288,673	\$0	\$282,070	\$566	\$0			
<b>2372 PERMISSIVE HEALTH LEVY</b>											
<b>310000- TAXES</b>											
311010	Real Property Taxes		\$61	\$0		\$0	\$0				
311020	Personal Property Tax Reimbursement		\$11				\$0				
312000	Penalty & Interest on Delinquent Taxes		\$68				\$0				
Account Total			\$139	\$0	\$0	\$0	\$0	\$0			
<b>330000- INTERGOVERNMENTAL REVENUES</b>											
333040	Payment in Lieu of Taxes						\$0				
335230	State Entitlement Share						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>360000- MISCELLANEOUS REVENUE</b>											
365000	Contributions						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings		\$141	\$141		\$0	\$0				
Account Total			\$141	\$141	\$0	\$0	\$0	\$0			
<b>380000- OTHER FINANCING SOURCES</b>											
383000	Interfund Operating Transfer							\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>FUND TOTAL</b>			\$280	\$141	\$0	\$0	\$0	\$0			

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
		2024-25		2025-26							
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference				
<b>2390 DRUG FORFEITURE</b>											
<b>350000- FINES AND FORFEITURES</b>											
351030	Court Fines & Forfeitures	\$378	\$12,000		\$12,000	\$0					
Account Total		\$378	\$12,000	\$0	\$12,000	\$0	\$0				
<b>360000- MISCELLANEOUS REVENUE</b>											
362000	Other Miscellaneous Revenue					\$0					
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings	\$2,280	\$2,280		\$750	-\$1,530					
Account Total		\$2,280	\$2,280	\$0	\$750	-\$1,530	\$0				
384000	OTHER FINANCING-SPECIAL					\$0					
FUND TOTAL		\$2,658	\$14,280	\$0	\$12,750	-\$1,530	\$0				
<b>2399 IMPACT FEES</b>											
<b>340000- CHARGES FOR SERVICES</b>											
341071	Street Impact Fees	\$161	\$0		\$0	\$0					
341074	Parks Impact Fees	\$475	\$0		\$0	\$0					
371010	Investment Earnings	\$16,417	\$16,417		\$6,000	-\$10,417					
FUND TOTAL		\$17,053	\$16,417	\$0	\$6,000	-\$10,417	\$0				
<b>2425 STREET LIGHTING</b>											
<b>360000- MISCELLANEOUS REVENUE</b>											
363010	Maintenance Assessments	\$135,307	\$0		\$225,000	\$225,000					
363040	Penalty & Interest Special Assessments	\$597	\$100		\$100	\$0					
Account Total		\$135,905	\$100	\$0	\$225,100	\$225,000	\$0				
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings	\$21,836	\$21,836		\$7,000	-\$14,836					
Account Total		\$21,836	\$21,836	\$0	\$7,000	-\$14,836	\$0				

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
FUND TOTAL			\$157,741	\$21,936	\$0	\$232,100	\$210,164	\$0			
2550 TREE REMOVAL-DUTCH ELM DISEASE											
360000- MISCELLANEOUS REVENUE											
363010	Maintenance Assessments			\$0		\$0	\$0				
363040	Penalty & Interest Special Assessments						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$251	\$251		\$0	-\$251				
Account Total			\$251	\$251	\$0	\$0	-\$251	\$0			
380000- OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer								\$0		
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
FUND TOTAL			\$251	\$251	\$0	\$0	-\$251	\$0			
2565 CITY WIDE STREET MAINTENANCE											
340000- CHARGES FOR SERVICE											
343011	Road & Street Repair		\$168,598				\$0				
Account Total			\$168,598	\$0	\$0	\$0	\$0	\$0			
360000- MISCELLANEOUS REVENUE											
360000	Miscellaneous Revenue		\$1,120								
363010	Maintenance Assessments		\$425,287	\$455,711		\$555,000	\$99,289				
363040	Penalty & Interest Special Assessments		\$2,832	\$1,500		\$1,500	\$0				
Account Total			\$429,239	\$457,211	\$0	\$556,500	\$99,289	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$8,491	\$8,491		\$6,000	-\$2,491				
Account Total			\$8,491	\$8,491	\$0	\$6,000	-\$2,491	\$0			
380000- OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer								\$0		

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
FUND TOTAL			\$606,328	\$465,702	\$0	\$562,500	\$96,798	\$0			
2566 SNOW REMOVAL											
340000- CHARGES FOR SERVICE											
343011	Road & Street Repair						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
360000- MISCELLANEOUS REVENUE											
363010	Maintenance Assessments		\$199,676	\$214,000		\$222,000	\$8,000				
363040	Penalty & Interest Special Assessments						\$0				
Account Total			\$199,676	\$214,000	\$0	\$222,000	\$8,000	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$6,341	\$6,341		\$4,000	-\$2,341				
Account Total			\$6,341	\$6,341	\$0	\$4,000	-\$2,341	\$0			
380000- OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer		(General)		(General)			\$0			
Account Total				\$0		\$0	\$0	\$0			
FUND TOTAL			\$206,017	\$220,341	\$0	\$226,000		\$0			
2584 MOWING											
360000- MISCELLANEOUS REVENUE											
363010	Maintenace Assessments		\$10,110	\$30,000		\$30,000	\$0				
363040	Penalty & Interest Special Assessments		\$708	\$200		\$200	\$0				
Account Total			\$10,818	\$30,200	\$0	\$30,200	\$0	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$5,212	\$5,212		\$3,000	-\$2,212				
Account Total			\$5,212	\$5,212	\$0	\$3,000	-\$2,212	\$0			

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
<b>FUND TOTAL</b>			\$16,030	\$35,412	\$0	\$33,200	-\$2,212	\$0			
<b>2598 MSV PARK MAINTENANCE #98</b>											
<b>360000- MISCELLANEOUS REVENUE</b>											
363010	Maintenance Assessments		\$2,512	\$2,000		\$2,000	\$0				
363040	Penalty & Interest Special Assessments		\$12				\$0				
<b>Account Total</b>			<b>\$2,525</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>			
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings		\$1,542	\$650		\$750	\$100				
<b>Account Total</b>			<b>\$1,542</b>	<b>\$650</b>	<b>\$0</b>	<b>\$750</b>	<b>\$100</b>	<b>\$0</b>			
<b>FUND TOTAL</b>			<b>\$4,066</b>	<b>\$2,650</b>	<b>\$0</b>	<b>\$2,750</b>	<b>\$100</b>	<b>\$0</b>			
<b>2810 POLICE PENSION &amp; TRAINING</b>											
<b>330000- INTERGOVERNMENTAL REVENUES</b>											
335050	Insurance Premium Apportionment			\$16,000		\$16,000	\$0				
<b>Account Total</b>			<b>\$0</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$0</b>			
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings		\$940	\$940		\$0	-\$940				
<b>Account Total</b>			<b>\$940</b>	<b>\$940</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$940</b>	<b>\$0</b>			
<b>380000- OTHER FINANCING SOURCES</b>											
383000	Interfund Operating Transfer							\$0			
<b>Account Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>FUND TOTAL</b>			<b>\$940</b>	<b>\$16,940</b>	<b>\$0</b>	<b>\$16,000</b>		<b>\$0</b>			
<b>2820 GAS TAX</b>											
<b>330000- INTERGOVERNMENTAL REVENUES</b>											
335040	Gasoline Tax Apportionment		\$280,012	\$288,978		\$286,236	-\$2,742				
<b>Account Total</b>			<b>\$280,012</b>	<b>\$288,978</b>	<b>\$0</b>	<b>\$286,236</b>	<b>-\$2,742</b>	<b>\$0</b>			



CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
<b>330000- INTERGOVERNMENTAL REVENUES</b>											
334142	Special Events Grants-Commerce		\$49,549	\$50,000		\$60,000	\$10,000				
337000	Local Grants		\$20,000								
Account Total			\$69,549	\$50,000	\$0	\$60,000	\$10,000	\$0			
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>FUND TOTAL</b>			<b>\$69,549</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$10,000</b>	<b>\$0</b>			
<b>2869-NUISANCE</b>											
<b>360000- MISCELLANEOUS REVENUES</b>											
363010	Maintenance Assessments		\$2,048	\$15,000		\$15,000	\$0				
Account Total			\$2,048	\$15,000	\$0	\$15,000	\$0	\$0			
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings					\$750	\$750				
Account Total			\$0	\$0	\$0	\$750	\$750	\$0			
<b>3830000- OTHER FINANCE SOURCES</b>											
383000	Interfund Operating Transfer		\$50,000	\$50,000		\$25,000		-\$25,000			
Account Total			\$50,000	\$50,000	\$0	\$25,000	\$0	-\$25,000			
<b>FUND TOTAL</b>			<b>\$52,048</b>	<b>\$65,000</b>	<b>\$0</b>	<b>\$40,750</b>	<b>\$750</b>	<b>\$0</b>			
<b>2890 OIL/GAS SEVERANCE</b>											
<b>330000- INTERGOVERNMENTAL REVENUES</b>											
334000	State Grants						\$0				
335060	Oil & Gas Production Tax (HB758)		\$726,780	\$500,000		\$650,000	\$150,000				
Account Total			\$726,780	\$500,000	\$0	\$650,000	\$150,000	\$0			
<b>360000- MISCELLANEOUS REVENUES</b>											



CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
361000	Rents/Leases						\$0				
362000	Other Miscellaneous Revenue						\$0				
365010	Private Gifts & Bequests						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$17,962	\$17,962		\$6,500	-\$11,462				
372010	Oil Royalties		\$16,035	\$20,000		\$20,000	\$0				
Account Total			\$33,997	\$37,962	\$0	\$26,500	-\$11,462	\$0			
3830000- OTHER FINANCE SOURCES											
383000	Interfund Operating Transfer							\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
FUND TOTAL			\$760,776	\$537,962	\$0	\$676,500	\$138,538	\$0			
2990 ARPA											
330000- INTERGOVERNMENTAL REVENUES											
331000	Fed Grants						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$10,311	\$10,311		\$850	-\$9,461				
Account Total			\$10,311	\$10,311	\$0	\$850	-\$9,461	\$0			
3830000- OTHER FINANCE SOURCES											
383000	Interfund Operating Transfer							\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
FUND TOTAL			\$10,311	\$10,311	\$0	\$850	-\$9,461	\$0			
3400 REVOLVING FUND											

**CITY OF SIDNEY**  
**ESTIMATED REVENUE 2023-24**

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			2024-25		2025-26				
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference	
370000- INVESTMENT EARNINGS									
371010	Investment Earnings		\$3,355	\$3,355		\$850	-\$2,505		
Account Total			\$3,355	\$3,355	\$0	\$850	-\$2,505	\$0	
380000- OTHER FINANCING SOURCES									
381030	SID Bonds						\$0		
Account Total			\$0	\$0	\$0	\$0	\$0	\$0	
FUND TOTAL			\$3,355	\$3,355	\$0	\$850	-\$2,505	\$0	
3600 SID100 SMV PAVING									
360000- MISCELLANEOUS REVENUE									
363010	Maintenance Assessments						\$0		
363020	Bond Principal & Interest Assessments						\$0		
363040	Penalty & Interest Special Assessments						\$0		
Account Total			\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS									
371010	Investment Earnings		\$0		\$0		\$0		
Account Total			\$0	\$0	\$0	\$0	\$0	\$0	
FUND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0	
3601 SID101A									
360000- MISCELLANEOUS REVENUE									
363010	Maintenance Assessments						\$0		
363020	Bond Principal and Interest Assessments						\$0		
363040	Penalty & Interest Special Assessments						\$0		
Account Total			\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS									
371010	Investment Earnings		\$0		\$0		\$0		
Account Total			\$0	\$0	\$0	\$0	\$0	\$0	

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
FUND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0			
3602 SID #102											
360000- MISCELLANEOUS REVENUE											
363010	Maintenance Assessments						\$0				
363020	Bond Principal & Interest Assessments			\$0		\$0	\$0				
363040	Penalty & Interest Special Assessments			\$0		\$0	\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
3830000- OTHER FINANCE SOURCES											
383000	Interfund Operating Transfer						(General)	\$0			
Account Total			\$0	\$0	\$0	\$0	(General)	\$0			
FUND TOTAL			\$0	\$0	\$0	\$0					
3603 SID #103											
360000- MISCELLANEOUS REVENUE											
363010	Maintenance Assessments						\$0				
363020	Bond Principal & Interest Assessments						\$0				
363040	Penalty & Interest Special Assessments						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
3830000- OTHER FINANCE SOURCES											
383000	Interfund Operating Transfer							\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
FUND TOTAL			\$0	\$0	\$0	\$0					

**CITY OF SIDNEY**  
**ESTIMATED REVENUE 2023-24**

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			2024-25		2025-26				
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference	
3604 SID #104									
360000- MISCELLANEOUS REVENUE									
363010	Maintenance Assessments		\$45,169	\$45,000		\$45,000	\$0		
363020	Bond Principal & Interest Assessments			\$0		\$0	\$0		
363040	Penalty & Interest Special Assessments		\$260	\$100		\$100	\$0		
Account Total			\$45,429	\$45,100	\$0	\$45,100	\$0	\$0	
370000- INVESTMENT EARNINGS									
371010	Investment Earnings		\$761	\$761		\$8,000	\$7,239		
Account Total			\$761	\$761	\$0	\$8,000	\$7,239	\$0	
3830000- OTHER FINANCE SOURCES									
383000	Interfund Operating Transfer		\$25,000	\$10,000		\$10,000	(O&G)	\$0	
Account Total			\$25,000	\$10,000	\$0	\$10,000	(O&G)	\$0	
FUND TOTAL			\$71,190	\$55,861	\$0	\$63,100		\$0	
4010 CITY HALL CIP									
370000- INVESTMENT EARNINGS									
371010	Investment Earnings		\$6,585	\$6,585			-\$6,585		
Account Total			\$6,585	\$6,585	\$0	\$0	-\$6,585	\$0	
380000- OTHER FINANCING SOURCES									
383000	Interfund Operating Transfer							\$0	
Account Total			\$0	\$0	\$0	\$0	\$0	\$0	
FUND TOTAL			\$6,585	\$6,585	\$0	\$0		\$0	
4011 POOL CIP									
370000- INVESTMENT EARNINGS									
371010	Investment Earnings		\$7,946	\$7,946			-\$7,946		
Account Total			\$7,946	\$7,946	\$0	\$0	-\$7,946	\$0	



**CITY OF SIDNEY**  
**ESTIMATED REVENUE 2023-24**

tem a.

			2024-25		2025-26				
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference	
360000- MISCELLANEOUS REVENUE									
362000	Other Miscellaneous Revenue						\$0		
370000- INVESTMENT EARNINGS									
371010	Investment Earnings		\$7,807	\$7,807			-\$7,807		
Account Total			\$7,807	\$7,807	\$0	\$0	-\$7,807	\$0	
380000- OTHER FINANCING SOURCES									
383000	Interfund Operating Transfer							\$0	
Account Total			\$0	\$0	\$0	\$0		\$0	
FUND TOTAL			\$7,807	\$7,807	\$0	\$0	-\$7,807	\$0	
4025 POLICE INVESTIGATIVE CIP									
370000- INVESTMENT EARNINGS									
371010	Investment Earnings		\$2,822	\$2,822			-\$2,822		
Account Total			\$2,822	\$2,822	\$0	\$0	-\$2,822	\$0	
380000- OTHER FINANCING SOURCES									
383000	Interfund Operating Transfer		\$13,000	\$13,000		\$0	(O&G)	-\$13,000	
Account Total			\$13,000	\$13,000	\$0	\$0	(O&G)	-\$13,000	
FUND TOTAL			\$15,822	\$15,822	\$0	\$0		-\$13,000	
4030 CAPITAL PROJECTS- STREETS									
370000- INVESTMENT EARNINGS									
371010	Investment Earnings		\$5,288	\$5,288			-\$5,288		
Account Total			\$5,288	\$5,288	\$0	\$0	-\$5,288	\$0	
380000- OTHER FINANCING SOURCES									
383000	Interfund Operating Transfer		\$175,000	\$194,000		\$40,000	(O&G)	-\$154,000	
Account Total			\$175,000	\$194,000	\$0	\$40,000		-\$154,000	

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
FUND TOTAL			\$180,288	\$199,288	\$0	\$40,000	-\$5,288	-\$154,000			
4031 CAPITAL PROJECT- STREET CONST											
360000- MISCELLANEOUS REVENUE											
362000	Other Miscellaneous Revenue						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$6,003	\$6,003			-\$6,003				
Account Total			\$6,003	\$6,003	\$0	\$0	-\$6,003	\$0			
380000- OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer						(O&G)	\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
FUND TOTAL			\$6,003	\$6,003	\$0	\$0	-\$6,003	\$0			
4040 CAPITAL PROJECTS- FIRE EQUIP.											
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$47,841	\$47,841			-\$47,841				
Account Total			\$47,841	\$47,841	\$0	\$0	-\$47,841	\$0			
380000- OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer		\$50,000	\$50,000	\$50,000	\$50,000	(O&G)	\$0			
Account Total			\$50,000	\$50,000	\$50,000	\$50,000		\$0			
FUND TOTAL			\$97,841	\$97,841	\$50,000	\$50,000	-\$47,841	\$0			
4060 ENHANCE-BIKE/PEDESTRIAN PATH											
360000- MISCELLANEOUS REVENUE											
334000	State Grants						\$0				
365010	Private Gifts & Bequests						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings		\$4,691	\$4,691			-\$4,691				
Account Total			\$4,691	\$4,691	\$0	\$0	-\$4,691	\$0			
<b>380000- OTHER FINANCING SOURCES</b>											
383000	Interfund Operating Transfer							\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>FUND TOTAL</b>			\$4,691	\$4,691	\$0	\$0	-\$4,691	\$0			
<b>4070 ENHANCEMENT- CAPITAL PROJECT</b>											
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings		\$1,274	\$1,274			-\$1,274				
Account Total			\$1,274	\$1,274	\$0	\$0	-\$1,274	\$0			
<b>380000- OTHER FINANCING SOURCES</b>											
383000	Interfund Operating Transfer							\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>FUND TOTAL</b>			\$1,274	\$1,274	\$0	\$0	-\$1,274	\$0			
<b>4075 CURB &amp; SIDEWALK</b>											
<b>370000- INVESTMENT EARNINGS</b>											
371010	Investment Earnings			\$0		\$0	\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>380000- OTHER FINANCING SOURCES</b>											
383000	Interfund Operating Transfer							\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>FUND TOTAL</b>			\$0	\$0	\$0	\$0	\$0	\$0			
<b>5210 WATER UTILITY</b>											
<b>310000 - TAXES</b>											



CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual	Budgeted	Actual	Budgeted	Budget Rev	Transfers			
			Revenue	Revenue	Revenue	Revenue	Differences	Difference			
313021	Water Pumping Surcharge		\$8,575	\$8,500		\$8,500	\$0				
Account Total			\$8,575	\$8,500	\$0	\$8,500	\$0	\$0			
330000- INTERGOVERNMENTAL REVENUES											
331000	Federal Grants		\$435,793								
334121	DNRC Grants		\$5,000								
			\$440,793		\$0						
340000- CHARGES FOR SERVICE											
341011	Administrative Fees		\$600	\$100		\$100	\$0				
343021	Metered Water Sales		\$2,162,398	\$2,000,000		\$2,160,000	\$160,000				
343023	Bulk Water Sales		\$2,332	\$0		\$2,000	\$2,000				
343024	Sales of Water Materials & Supplies		\$3,452	\$4,000		\$4,000	\$0				
343026	Water Installation Charges		\$13,364	\$5,000		\$10,000	\$5,000				
343027	Miscellaneous Water Revenue		\$2,140	\$500		\$2,000	\$1,500				
343045	Sale of Scrap		\$18				\$0				
Account Total			\$2,184,304	\$2,009,600	\$0	\$2,178,100	\$168,500	\$0			
360000- MISCELLANEOUS REVENUE											
361000	Rents/Leases			\$0		\$0	\$0				
361100	Dividends			\$0		\$0	\$0				
362000	Other Miscellaneous Revenue						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
370000-INVESTMENT EARNINGS											
371010	Investment Earnings		\$209,328	\$301,056		\$250,000	-\$51,056				
Account Total			\$209,328	\$301,056	\$0	\$250,000	-\$51,056	\$0			
380000- OTHER FINANCING SOURCES											
382030	Gain/Loss on Sale of Fixed Assets						\$0				
383000	Interfund Operating Transfer							\$0			
381070	Proceeds from Notes/Loans/Intercap		\$289,969	\$8,500,000		\$9,000,000	\$500,000				
Account Total			\$289,969	\$8,500,000	\$0	\$9,000,000	\$500,000	\$0			
381070 Bonds Payable											

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual	Budgeted	Actual	Budgeted	Budget Rev	Transfers			
			Revenue	Revenue	Revenue	Revenue	Differences	Difference			
FUND TOTAL			\$3,132,968	\$10,819,156	\$0	\$11,436,600	\$617,444	\$0			
5211 WATER IMPACT FEES											
340000- CHARGES FOR SERVICE											
341011	Administration Fees										
343025	Water Impact Fees		\$12,000				\$0				
Account Total			\$12,000	\$0	\$0	\$0	\$0	\$0			
370000-INVESTMENT EARNINGS											
371010	Investment Earnings		\$15,801	\$15,801		\$6,000	-\$9,801				
Account Total			\$15,801	\$15,801	\$0	\$6,000	-\$9,801	\$0			
FUND TOTAL			\$27,801	\$15,801	\$0	\$6,000	-\$9,801	\$0			
5310 SEWER UTILITY											
330000-INTERGOVERNMENTAL REVENUES											
331010	Federal Grant-CDBG		\$127,469			\$550,800	\$550,800				
334120	State Grant-TSEP		\$1,268			\$100,000	\$100,000				
334121	DNRC Grants		\$9,058								
Account Total			\$137,794	\$0	\$0	\$650,800	\$650,800	\$0			
340000-CHARGES FOR SERVICES											
341011	Administrative Fees		\$300	\$0		\$0	\$0				
343031	Sewer Service Charges		\$1,865,635	\$1,900,000		\$1,900,000	\$0				
343032	Sewer Installation Charges		\$5,000	\$3,000		\$3,000	\$0				
343035	Sale of Sewer Materials & Supplies		\$1,090	\$500		\$500	\$0				
343036	Miscellaneous Sewer Revenue		\$2,018	\$2,000		\$2,000	\$0				
Account Total			\$1,874,043	\$1,905,500	\$0	\$1,905,500	\$0	\$0			
360000- MISCELLANEOUS REVENUE											
361000	Rents & Leases		\$35,003	\$17,000		\$35,000	\$18,000				
361100	Dividends			\$0		\$0	\$0				
363010	Maintenance Assessments		\$7,966	\$10,000		\$10,000	\$0				
362020	Seisomograph- Lagoon						\$0				
363040	Penalty & Interest Special Assessments		\$118				\$0				

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual	Budgeted	Actual	Budgeted	Budget Rev	Transfers			
			Revenue	Revenue	Revenue	Revenue	Differences	Difference			
365000	Contribution			\$0		\$0	\$0				
Account Total			\$43,087	\$27,000	\$0	\$45,000	\$18,000	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$202,566	\$202,566		\$200,000	-\$2,566				
371030	Interest on Contracts Receivable			\$0		\$0	\$0				
Account Total			\$202,566	\$202,566	\$0	\$200,000	-\$2,566	\$0			
380000-OTHER FINANCING SOURCES											
381070	Proceeds from Notes/Loans/Interkap		\$176,707	\$4,500,000		\$0	-\$4,500,000				
382030	Gain or Loss on Sale of Fixed Assets						\$0				
383000	Interfund Operating Transfer							\$0			
Account Total			\$176,707	\$4,500,000	\$0	\$0	-\$4,500,000	\$0			
FUND TOTAL			\$2,434,196	\$6,635,066	\$0	\$2,801,300	-\$3,833,766	\$0			
5311 SEWER IMPACT FEES											
340000-CHARGES FOR SERVICES											
341011	Administration Fees						\$0				
343033	Sewer Impact Fees		\$6,000				\$0				
Account Total			\$6,000	\$0	\$0	\$0	\$0	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings		\$7,901	\$7,901		\$3,000	-\$4,901				
Account Total			\$7,901	\$7,901	\$0	\$3,000	-\$4,901	\$0			
FUND TOTAL			\$13,901	\$7,901	\$0	\$3,000	-\$4,901	\$0			
5410 SOLID WASTE											
330000- INTERGOVERNMENTAL REVENUES											
333040	Payment in Lieu of Taxes						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
340000- CHARGES FOR SERVICE											

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
		2024-25		2025-26							
		Actual	Budgeted	Actual	Budgeted	Budget Rev	Transfers				
		Revenue	Revenue	Revenue	Revenue	Differences	Difference				
343041	Garbage Collection Charges	\$20,292	\$20,000		\$20,000	\$0					
343046	Miscellaneous Revenues	\$330	\$1,000		\$1,000	\$0					
Account Total		\$20,622	\$21,000	\$0	\$21,000	\$0	\$0				
360000-MISCELLANEOUS REVENUES											
361000	Rents/Leases	\$10,239	\$30,000		\$30,000	\$0					
362000	Other Miscellaneous Revenue					\$0					
363010	Maintenance Assessments	\$874,990	\$1,259,395		\$1,178,000	-\$81,395					
363040	Penalty & Interest Special Assessments	\$3,780	\$3,000		\$3,000	\$0					
365000	Contributions & Donations					\$0					
367000	Sale of Junk or Salvage					\$0					
Account Total		\$889,009	\$1,292,395	\$0	\$1,211,000	-\$81,395	\$0				
370000-INVESTMENT EARNINGS											
371010	Investment Earnings	\$30,548	\$30,548		\$6,000	-\$24,548					
Account Total		\$30,548	\$30,548	\$0	\$6,000	-\$24,548	\$0				
380000-OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer						\$0				
Account Total		\$0	\$0	\$0	\$0	\$0	\$0				
FUND TOTAL		\$940,179	\$1,343,943	\$0	\$1,238,000	-\$105,943	\$0				
5710 SWEEPING OPERATING											
330000- INTERGOVERNMENTAL REVENUES											
333040	Payment in Lieu of Taxes					\$0					
Account Total		\$0	\$0	\$0	\$0	\$0	\$0				
360000- MISCELLANEOUS REVENUE											
361000	Rents and Leases		\$16,000		\$16,000	\$0					
363010	Maintenance Assessments	\$273,621	\$293,188		\$386,000	\$92,812					
363040	Penalty & Interest Special Assessments	\$1,029	\$8,216		\$8,216	\$0					
Account Total		\$274,651	\$317,404	\$0	\$410,216	\$92,812	\$0				
370000- INVESTMENT EARNINGS											
371010	Investment Earnings	\$29,916	\$29,916		\$3,000	-\$26,916					

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual	Budgeted	Actual	Budgeted	Budget Rev	Transfers			
			Revenue	Revenue	Revenue	Revenue	Differences	Difference			
Account Total			\$29,916	\$29,916	\$0	\$3,000	-\$26,916	\$0			
380000- OTHER FINANCING SOURCES											
382010	Sale of General Fixed Assets						\$0				
383000	Interfund Operating Transfer							\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
			\$0		\$0						
FUND TOTAL			\$304,567	\$347,320	\$0	\$413,216	\$65,896	\$0			
7120 FIRE RELIEF AGENCY FUND											
310000- TAXES											
311010	Real Property Taxes		\$60,186	\$65,250		\$95,156	\$29,906				
311020	Personal Property Taxes		\$562				\$0				
312000	Penalty & Interest on Delinquent Taxes		\$205	\$40		\$40	\$0				
Account Total			\$60,953	\$65,290	\$0	\$95,196	\$29,906	\$0			
330000- INTERGOVERNMENTAL REVENUES											
333040	Payment in Lieu of Taxes						\$0				
335030	Motor Vehicle Tax- Ad Valorem						\$0				
335050	Insurance Premium Apportionment		\$16,243	\$17,000			-\$17,000				
335230	State Entitlement Share						\$0				
Account Total			\$16,243	\$17,000	\$0	\$0	-\$17,000	\$0			
370000- INVESTMENT EARNINGS											
371010	Investment Earnings			\$0		\$0	\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
380000- OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer							\$0			
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
FUND TOTAL			\$77,196	\$82,290	\$0	\$95,196	\$12,906	\$0			
7970 GRANT-RICHLAND COUNTY											

CITY OF SIDNEY											
ESTIMATED REVENUE 2023-24											Item a.
			2024-25		2025-26						
			Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference			
<b>330000- INTERGOVERNMENTAL REVENUES</b>											
<b>337000</b>	Local Grants						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>360000- MISCELLANEOUS REVENUES</b>											
<b>365010</b>	Private Gifts & Bequests						\$0				
Account Total			\$0	\$0	\$0	\$0	\$0	\$0			
<b>370000- INVESTMENT EARNINGS</b>											
<b>371010</b>	Investment Earnings		\$896	\$0		\$0	\$0				
Account Total			\$896	\$0	\$0	\$0	\$0	\$0			
<b>FUND TOTAL</b>			<b>\$896</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>GRAND TOTAL</b>			<b>\$13,528,469</b>	<b>\$26,454,628</b>	<b>\$50,000</b>	<b>\$23,477,513</b>	<b>-\$2,899,502</b>	<b>-\$9,000</b>			

REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
<b>1000 - General Fund</b>		
<b>Revenues</b>		
	Property Taxes	1,302,317
	Business/Animal Licenses & Permits	128,506
	Grants	631,536
	PILT	0
	State Shared	1,041,852
	County Shared	24,000
	General Government	5,000
	Marijuana Excise Tax	135,000
	Public Safety	0
	Public Works	0
	Planning	30,000
	Swimming Pool User Fees	45,000
	City Court Fines	140,000
	Rents/Leases	150
	Other Miscellaneous Revenue	25,100
	Contributions/Donations	5,000
	Private Gifts/Bequests	500
	K-9 Donations	5,500
	Playground Donations	50,000
	Parks Program Donations	25,000
	Sale of Junk or Salvage	15,000
	Investment Earnings	160,550
	Oil Royalties	0
	Sale of General Fixed Assets	0
	Interfund Operating Transfer	175,000
	Other Financing	0
<b>Total Revenues</b>		<b>3,945,011</b>
<b>Expenditures</b>		
	Personnel & Benefits	2,016,605
	Operations	1,209,782
	Capital	716,981
	Debt Service	
	Transfers	0
<b>Total Expenditures</b>		<b>3,943,368</b>
<b>Balance:</b>		<b>1,643</b>
NOTES:		
		<b>1,729,740</b>
Max Cash:	\$1,971,684.00	<b>1,731,383</b>
<b>Special Revenue Funds</b>		
<b>2060 - Playground &amp; Parks</b>		
<b>Revenues</b>		
	Contributions & Donations	0
	Investment Earnings	750
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>750</b>
<b>Expenditures</b>		
	Capital	30,000
<b>Total Expenditures</b>		<b>30,000</b>
<b>Balance:</b>		<b>(29,250)</b>
NOTES:		
		<b>31,242</b>
		<b>1,992</b>
<b>2061 - Ballparks &amp; Ballfields</b>		
<b>Revenues</b>		
	Contributions & Donations	0
	Investment Earnings	500
	Interfund Operating Transfers	0
<b>Total Revenues</b>		<b>500</b>
<b>Expenditures</b>		
	Operations	4,000
	Capital	15,000

REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
<b>Total Expenditures</b>		<b>19,000</b>
<b>Balance:</b>		<b>(18,500)</b>
NOTES:		
		23,801
		5,301
<b>2062 - Tennis Courts</b>		
<b>Revenues</b>		
	Contributions & Donations	0
	Investment Earnings	5,000
	Interfund Operating Transfers	125,000
<b>Total Revenues</b>		<b>130,000</b>
<b>Expenditures</b>		
	Capital	320,000
<b>Total Expenditures</b>		<b>320,000</b>
<b>Balance:</b>		<b>(190,000)</b>
NOTES:		
		191,600
		1,600
<b>2063 - Bike Path</b>		
<b>Revenues</b>		
	Contributions & Donations	0
	Investment Earnings	2,500
	Interfund Operating Transfer	10,000
<b>Total Revenues</b>		<b>12,500</b>
<b>Expenditures</b>		
	Operations	0
	Capital	97,400
<b>Total Expenditures</b>		<b>97,400</b>
<b>Balance:</b>		<b>(84,900)</b>
NOTES:		
		96,412
		11,512
<b>2101-TBID</b>		
<b>Revenues</b>		
	Property Taxes	300,750
<b>Total Revenues</b>		<b>300,750</b>
<b>Expenditures</b>		
	Operations	300,000
<b>Total Expenditures</b>		<b>300,000</b>
<b>Balance:</b>		<b>750</b>
NOTES:		
		28,764
		29,514
<b>2170-Airport</b>		
<b>Revenues</b>		
	Property Taxes	20,637
	PILT	0
	State Shared	0
	Investment Earnings	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>20,637</b>
<b>Expenditures</b>		
	Operations	19,958
<b>Total Expenditures</b>		<b>19,958</b>
<b>Balance:</b>		<b>679</b>
NOTES:		



REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
		1,658
Max Cash:	\$9,979.00	2,337
<b>2190 - Comprehensive Liability</b>		
<b>Revenues</b>		
	Property Taxes	49,610
	PILT	0
	State Shared	0
	Investment Earnings	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>49,610</b>
<b>Expenditures</b>		
	Operations	48,914
<b>Total Expenditures</b>		<b>48,914</b>
<b>Balance:</b>		<b>697</b>
NOTES:		
		1,885
Max Cash:	\$24,456.75	2,582
<b>2220 - Library Levy</b>		
<b>Revenues</b>		
	Property Taxes	100
	PILT	0
	State Shared	0
	Investment Earnings	400
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>500</b>
<b>Expenditures</b>		
	Operations	14,500
<b>Total Expenditures</b>		<b>14,500</b>
<b>Balance:</b>		<b>(14,000)</b>
NOTES:		
		14,333
Max Cash:	\$7,250.00	333
<b>2260 - Storm Disaster</b>		
<b>Revenues</b>		
	Property Taxes	7,930
	PILT	0
	State Shared	0
	Investment Earnings	850
	Interfund Operating Transfer	
<b>Total Revenues</b>		<b>8,780</b>
<b>Expenditures</b>		
	Operations	55,000
<b>Total Expenditures</b>		<b>55,000</b>
<b>Balance:</b>		<b>(46,220)</b>
NOTES:		
		49,006
Max Cash:	\$27,500.00	2,785
<b>2350-Local Government Review</b>		
<b>Revenues</b>		
	Property Taxes	0
	PILT	0
	State Shared	0
	Investment Earnings	750
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>750</b>
<b>Expenditures</b>		
	Operations	26,828
<b>Total Expenditures</b>		<b>26,828</b>

REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
<b>Balance:</b>		<b>(26,078)</b>
<b>NOTES:</b>		
		26,828
Max Cash:	\$13,414.00	750
<b>2370 - PERS-Employer Contribution</b>		
<b>Revenues</b>		
	Property Taxes	202,256
	PILT	0
	State Shared	0
	Investment Earnings	2,500
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>204,756</b>
<b>Expenditures</b>		
	Personnel & Benefits	319,550
<b>Total Expenditures</b>		<b>319,550</b>
<b>Balance:</b>		<b>(114,794)</b>
<b>NOTES:</b>		
		117,800
Max Cash:	\$159,775.00	3,006
<b>2371 - Employer Contribution Group Health</b>		
<b>Revenues</b>		
	Property Taxes	279,570
	PILT	0
	State Shared	0
	Contributions	0
	Investment Earnings	2,500
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>282,070</b>
<b>Expenditures</b>		
	Personnel & Benefits	368,250
<b>Total Expenditures</b>		<b>368,250</b>
<b>Balance:</b>		<b>(86,180)</b>
<b>NOTES:</b>		
		88,532
Max Cash:	\$184,125.00	2,352
<b>2372-Permissive Health Levy</b>		
<b>Revenues</b>		
	Property Taxes	0
	PILT	0
	State Shared	0
	Contributions	0
	Investment Earnings	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Personnel & Benefits	2,700
<b>Total Expenditures</b>		<b>2,700</b>
<b>Balance:</b>		<b>(2,700)</b>
<b>NOTES:</b>		
		2,852
Max Cash:	\$1,350.00	152
<b>2390 - Drug Forfeiture</b>		
<b>Revenues</b>		
	Court Fines & Forfeitures	12,000
	Investment Earnings	750
	Other Financing	0
<b>Total Revenues</b>		<b>12,750</b>

REVENUE & EXPENDITURE PER FUND		
		FY25
Expenditures		Budgeted
	Operations	25,000
<b>Total Expenditures</b>		<b>25,000</b>
<b>Balance:</b>		<b>(12,250)</b>
NOTES:		
		32,379
		20,129
<b>2399 - Impact Fees</b>		
<b>Revenues</b>		
	Public Works	0
	Investment Earnings	6,000
<b>Total Revenues</b>		<b>6,000</b>
<b>Expenditures</b>		
	Capital	310,990
<b>Total Expenditures</b>		<b>310,990</b>
<b>Balance:</b>		<b>(304,990)</b>
NOTES:		
		316,618
		11,628
<b>2425 - Street Lighting</b>		
<b>Revenues</b>		
	Maintenance Assessments	225,000
	Penalty & Interest	100
	Investment Earnings	7,000
<b>Total Revenues</b>		<b>232,100</b>
<b>Expenditures</b>		
	Operations	145,500
	Capital	70,000
<b>Total Expenditures</b>		<b>215,500</b>
<b>Balance:</b>		<b>16,600</b>
NOTES:		
		415,917
		432,517
<b>2550 - Tree Removal-Dutch Elm Disease</b>		
<b>Revenues</b>		
	Maintenance Assessments	0
	Penalty & Interest	0
	Investment Earnings	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Operations	4,600
<b>Total Expenditures</b>		<b>4,600</b>
<b>Balance:</b>		<b>(4,600)</b>
NOTES:		
		4,830
		230
<b>2565 City Wide Street Maintenance</b>		
<b>Revenues</b>		
	Maintenance Assessments	555,000
	Penalty & Interest	1,500
	Charges for Service	0
	Investment Earnings	6,000
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>562,500</b>
<b>Expenditures</b>		
	Personnel & Benefits	330,600

REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
	Operations	123,450
	Capital	116,700
	Transfers	0
<b>Total Expenditures</b>		<b>570,750</b>
<b>Balance:</b>		<b>(8,250)</b>
NOTES:		
		311,246
		302,996
<b>2566 Snow Removal</b>		
<b>Revenues</b>		
	Maintenance Assessments	222,000
	Penalty & Interest	0
	Charges for Service	0
	Investment Earnings	4,000
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>226,000</b>
<b>Expenditures</b>		
	Personnel & Benefits	156,005
	Operations	41,000
	Capital	67,100
<b>Total Expenditures</b>		<b>264,105</b>
<b>Balance:</b>		<b>(38,105)</b>
NOTES:		
		199,840
		161,735
<b>2584 - Mowing</b>		
<b>Revenues</b>		
	Maintenance Assessments	30,000
	Penalty & Interest	200
	Investment Earnings	3,000
	Interfund Operating Transfer	
<b>Total Revenues</b>		<b>33,200</b>
<b>Expenditures</b>		
	Operations	60,000
	Capital	0
<b>Total Expenditures</b>		<b>60,000</b>
<b>Balance:</b>		<b>(26,800)</b>
NOTES:		
		106,315
		79,515
<b>2598 - MVS Park Maintenance #98</b>		
<b>Revenues</b>		
	Maintenance Assessments	2,000
	Penalty & Interest	0
	Investment Earnings	750
	Interfund Operating Transfer	
<b>Total Revenues</b>		<b>2,750</b>
<b>Expenditures</b>		
	Operations	12,000
	Capital	0
<b>Total Expenditures</b>		<b>12,000</b>
<b>Balance:</b>		<b>(9,250)</b>
NOTES:		
		29,502
		20,252
<b>2810 Police Pension &amp; Training</b>		
<b>Revenues</b>		
	Insurance Premium Apportionment	16,000

REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
	Investment Earnings	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>16,000</b>
<b>Expenditures</b>		
	Operations	20,000
<b>Total Expenditures</b>		<b>20,000</b>
<b>Balance:</b>		<b>(4,000)</b>
NOTES:		
		8,611
		4,611
<b>2820 - Gas Tax Apportionment Tax</b>		
<b>Revenues</b>		
	Gasoline Tax Apportionment	286,236
	Investment Earnings	10,000
	Sale of Materials	0
<b>Total Revenues</b>		<b>296,236</b>
<b>Expenditures</b>		
	Operations	332,070
	Capital	43,000
<b>Total Expenditures</b>		<b>375,070</b>
<b>Balance:</b>		<b>(78,834)</b>
NOTES:		
		525,812
		446,978
<b>2821 - New Fuel Tax Apportionment Tax</b>		
<b>Revenues</b>		
	Gasoline Tax Apportionment	0
	Investment Earnings	0
	Sale of Materials	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Operations	0
	Capital	0
<b>Total Expenditures</b>		<b>0</b>
<b>Balance:</b>		<b>0</b>
NOTES:		
		29
		29
<b>2861-Main Street MT Grant</b>		
<b>Revenues</b>		
	State Grants	60,000
	Investment Earnings	0
<b>Total Revenues</b>		<b>60,000</b>
<b>Expenditures</b>		
	Operations	80,000
<b>Total Expenditures</b>		<b>80,000</b>
<b>Balance:</b>		<b>(20,000)</b>
NOTES:		
	Cash balance at 24-25 FYE is from County match pd 5/25	20,000
		0
<b>2869-Nuisance</b>		
<b>Revenues</b>		
	Maintenance Assessments	15,000
	Investment Earnings	750
	Interfund Operating Transfer	25,000
<b>Total Revenues</b>		<b>40,750</b>

REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
<b>Expenditures</b>		
	Operations	65,000
<b>Total Expenditures</b>		<b>65,000</b>
<b>Balance:</b>		<b>(24,250)</b>
<b>NOTES:</b>		
		28,004
		3,754
<b>2890 - Oil/Gas Severance</b>		
<b>Revenues</b>		
	State Grants	0
	Oil & Gas Production Tax	650,000
	Other Miscellaneous Revenue	0
	Investment Earnings	6,500
	Oil Royalties	20,000
<b>Total Revenues</b>		<b>676,500</b>
<b>Expenditures</b>		
	Operations	39,100
	Capital	0
	Transfers	633,000
<b>Total Expenditures</b>		<b>672,100</b>
<b>Balance:</b>		<b>4,400</b>
<b>NOTES:</b>		
		382,067
		386,467
<b>2990 - ARPA</b>		
<b>Revenues</b>		
	Fed Grants	0
	Investment Earnings	850
<b>Total Revenues</b>		<b>850</b>
<b>Expenditures</b>		
	Capital	55,986
	Transfers	0
<b>Total Expenditures</b>		<b>55,986</b>
<b>Balance:</b>		<b>(55,136)</b>
<b>NOTES:</b>		
		55,136
		0
<b>3400 - Revolving Fund</b>		
<b>Revenues</b>		
	Investment Earnings	850
	SID Bonds	0
<b>Total Revenues</b>		<b>850</b>
<b>Expenditures</b>		
	Transfers	0
<b>Total Expenditures</b>		<b>0</b>
<b>Balance:</b>		<b>850</b>
<b>NOTES:</b>		
		62,922
		63,772
<b>3600 - SID #100-SMV Paving</b>		
<b>Revenues</b>		
	Bond Principal & Interest	0
	Investment Earnings	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Operations	28,715

REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
	Debt Service	0
<b>Total Expenditures</b>		<b>28,715</b>
<b>Balance:</b>		<b>(28,715)</b>
NOTES:		
		28,715
		0
<b>3601 - SID #101A</b>		
<b>Revenues</b>		
	Bond Principal & Interest	0
	Investment Earnings	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Operations	48,667
	Debt Service	0
<b>Total Expenditures</b>		<b>48,667</b>
<b>Balance:</b>		<b>(48,667)</b>
NOTES:		
		48,667
		0
<b>3602 - SID #102</b>		
<b>Revenues</b>		
	Bond Principal & Interest	0
	Investment Earnings	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Operations	0
	Debt Service	0
	Transfers	
<b>Total Expenditures</b>		<b>0</b>
<b>Balance:</b>		<b>0</b>
NOTES:		
		0
		0
<b>3603 - SID #103</b>		
<b>Revenues</b>		
	Bond Principal & Interest	0
	Investment Earnings	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Operations	0
	Debt Service	0
<b>Total Expenditures</b>		<b>0</b>
<b>Balance:</b>		<b>0</b>
NOTES:		
		0
		0
<b>3604 - SID #104</b>		
<b>Revenues</b>		
	Bond Principal & Interest	45,100
	Investment Earnings	8,000
	Interfund Operating Transfer	10,000
<b>Total Revenues</b>		<b>63,100</b>
<b>Expenditures</b>		
	Debt Service	52,500

REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
<b>Total Expenditures</b>		<b>52,500</b>
<b>Balance:</b>		<b>10,600</b>
<b>NOTES:</b>		
		<b>(6,800)</b>
		<b>3,800</b>
<b>Capital Projects Funds</b>		
<b>4010-City Hall CIP</b>		
<b>Revenues</b>		
	Investment Earnings	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Capital	105,780
<b>Total Expenditures</b>		<b>105,780</b>
<b>Balance:</b>		<b>(105,780)</b>
<b>NOTES:</b>		
		<b>105,780</b>
		<b>(0)</b>
<b>4011-Pool CIP</b>		
<b>Revenues</b>		
	Investment Earnings	0
	Interfund Operating Transfer	45,000
<b>Total Revenues</b>		<b>45,000</b>
<b>Expenditures</b>		
	Capital	169,000
<b>Total Expenditures</b>		<b>169,000</b>
<b>Balance:</b>		<b>(124,000)</b>
<b>NOTES:</b>		
		<b>124,792</b>
		<b>792</b>
<b>4015-Parks CIP</b>		
<b>Revenues</b>		
	Investment Earnings	0
	Interfund Operating Transfer	65,000
<b>Total Revenues</b>		<b>65,000</b>
<b>Expenditures</b>		
	Capital	123,500
<b>Total Expenditures</b>		<b>123,500</b>
<b>Balance:</b>		<b>(58,500)</b>
<b>NOTES:</b>		
		<b>98,797</b>
		<b>40,297</b>
<b>4016-Parks Facility CIP</b>		
<b>Revenues</b>		
	State Grants	0
	Investment Earnings	0
	Interfund Operating Transfer	98,000
<b>Total Revenues</b>		<b>98,000</b>
<b>Expenditures</b>		
	Capital	123,500
<b>Total Expenditures</b>		<b>123,500</b>
<b>Balance:</b>		<b>(25,500)</b>
<b>NOTES:</b>		
		<b>65,822</b>
		<b>40,322</b>



REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
<b>4020 - Police CIP</b>		
<b>Revenues</b>		
	Investment Earnings	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Operations	0
	Capital	110,000
<b>Total Expenditures</b>		<b>110,000</b>
<b>Balance:</b>		<b>(110,000)</b>
<b>NOTES:</b>		
		111,387
		1,387
<b>4025-Police Investigative Services CIP</b>		
<b>Revenues</b>		
	Investment Earnings	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Operations	10,000
	Capital	20,000
<b>Total Expenditures</b>		<b>30,000</b>
<b>Balance:</b>		<b>(30,000)</b>
<b>NOTES:</b>		
		60,943
		30,943
<b>4030 - Cap Proj-Street Equipment</b>		
<b>Revenues</b>		
	Miscellaneous Revenue	0
	Investment Earnings	0
	Interfund Operating Transfer	40,000
<b>Total Revenues</b>		<b>40,000</b>
<b>Expenditures</b>		
	Operations	
	Capital	127,800
<b>Total Expenditures</b>		<b>127,800</b>
<b>Balance:</b>		<b>(87,800)</b>
<b>NOTES:</b>		
		87,924
		124
<b>4031 - Cap Proj-Street Construction</b>		
<b>Revenues</b>		
	Investment Earnings	0
	Interfund Operating Transfer	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Capital	107,000
<b>Total Expenditures</b>		<b>107,000</b>
<b>Balance:</b>		<b>(107,000)</b>
<b>NOTES:</b>		
		111,589
		4,589
<b>4040 - Cap Projects-Fire Equipment</b>		
<b>Revenues</b>		
	Investment Earnings	0
	Interfund Operating Transfer	50,000
<b>Total Revenues</b>		<b>50,000</b>

REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
<b>Expenditures</b>		
	Capital	40,000
<b>Total Expenditures</b>		<b>40,000</b>
<b>Balance:</b>		<b>10,000</b>
NOTES:		
		950,388
		<b>960,388</b>
<b>4060 - Enhancement Project-Bike/Pedestrian Path</b>		
<b>Revenues</b>		
	State Grants	0
	Private Gifts & Bequests	0
	Investment Earnings	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Capital	65,000
<b>Total Expenditures</b>		<b>65,000</b>
<b>Balance:</b>		<b>(65,000)</b>
NOTES:		
		88,111
		<b>23,111</b>
<b>4070 - Downtown Enhancement Capital Project</b>		
<b>Revenues</b>		
	Investment Earnings	0
	Interfund Operating Transfers	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Operations	12,500
	Capital	
<b>Total Expenditures</b>		<b>12,500</b>
<b>Balance:</b>		<b>(12,500)</b>
NOTES:		
		23,927
		<b>42</b>
<b>4075 - Curb &amp; Sidewalk</b>		
<b>Revenues</b>		
	Investment Earnings	0
	Interfund Operating Transfers	0
<b>Total Revenues</b>		<b>0</b>
<b>Expenditures</b>		
	Capital	0
<b>Total Expenditures</b>		<b>0</b>
<b>Balance:</b>		<b>0</b>
NOTES:		
		900
		<b>900</b>
<b>Enterprise Funds</b>		
<b>5210 - Water Utility</b>		
<b>Revenues</b>		
	Water Pumping Surcharge	8,500
	Utility Charges	2,178,100
	Miscellaneous Revenue	0
	Special Assessments	
	Capital Contributions	
	Proceeds from Long Term Debt	9,000,000
	Investment Earnings	250,000
	Proceeds of General Fixed Assets	0
	Interfund Operating Transfers	0

REVENUE & EXPENDITURE PER FUND		
		FY25
<b>Total Revenues</b>		<b>Budgeted 11,436,600</b>
<b>Expenditures</b>		
	Personnel & Benefits	461,500
	Operations	473,000
	Capital	9,334,700
	Debt Service	1,046,704
	Transfers	
<b>Total Expenditures</b>		<b>11,315,904</b>
<b>Balance:</b>		<b>120,696</b>
NOTES:	Net Revenue for Bond Requirements must be = 110% Debt Service	
\$ 1,502,100.00	(Current FY Net Revenue)	<b>7,211,541</b>
\$ 1,151,374.40	(110% of Debt Service)	<b>7,332,237</b>
<b>5211 - Water Impact Fee</b>		
<b>Revenues</b>		
	Utility Charges	0
	Investment Earnings	6,000
<b>Total Revenues</b>		<b>6,000</b>
<b>Expenditures</b>		
	Operations	310,000
	Capital	0
<b>Total Expenditures</b>		<b>310,000</b>
<b>Balance:</b>		<b>(304,000)</b>
NOTES:		
		<b>304,991</b>
		<b>991</b>
<b>5310 - Sewer Utility</b>		
<b>Revenues</b>		
	Grants	650,800
	Utility Charges	1,905,500
	Miscellaneous Revenue	45,000
	Special Assessments	
	Capital Contributions	
	Investment Earnings	200,000
	Proceeds from Long Term Debt	0
	Proceeds of General Fixed Assets	0
	Interfund Operating Transfers	0
<b>Total Revenues</b>		<b>2,801,300</b>
<b>Expenditures</b>		
	Personnel & Benefits	600,000
	Operations	371,000
	Capital	1,909,200
	Debt Service	823,000
	Transfers	
<b>Total Expenditures</b>		<b>3,703,200</b>
<b>Balance:</b>		<b>(901,900)</b>
NOTES:	Net Revenue for Bond Requirements must be = 110% Debt Service	
\$ 1,179,500.00	(Current FY Net Revenue)	<b>4,372,845</b>
\$ 905,300.00	(110% of Debt Service)	<b>3,470,945</b>
<b>5311 - Sewer Impact Fee</b>		
<b>Revenues</b>		
	Utility Charges	0
	Investment Earnings	3,000
<b>Total Revenues</b>		<b>3,000</b>
<b>Expenditures</b>		
	Operations	0
	Capital	153,000
<b>Total Expenditures</b>		<b>153,000</b>
<b>Balance:</b>		<b>(150,000)</b>

REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
NOTES:		
		150,082
		82
<b>5410 - Solid Waste Utility</b>		
<b>Revenues</b>		
	Garbage Assessments	1,199,000
	Miscellaneous Revenue	30,000
	Special Assessments	3,000
	Contributions & Donations	0
	Investment Earnings	6,000
	Proceeds of General Fixed Assets	
	Interfund Operating Transfers	0
<b>Total Revenues</b>		<b>1,238,000</b>
<b>Expenditures</b>		
	Personnel & Benefits	624,100
	Operations	170,950
	Capital	132,800
	Debt Service	
	Transfers	
<b>Total Expenditures</b>		<b>927,850</b>
<b>Balance:</b>		<b>310,150</b>
NOTES:		
		340,200
		650,350
<b>5710 - Street Sweeping</b>		
<b>Revenues</b>		
	Sweeping Assessments	386,000
	Miscellaneous Revenue	16,000
	Special Assessments	8,216
	Contributions & Donations	
	Investment Earnings	3,000
	Proceeds of General Fixed Assets	0
	Interfund Operating Transfers	0
<b>Total Revenues</b>		<b>413,216</b>
<b>Expenditures</b>		
	Personnel & Benefits	147,750
	Operations	76,500
	Capital	69,500
<b>Total Expenditures</b>		<b>293,750</b>
<b>Balance:</b>		<b>119,466</b>
NOTES:		
		370,587
		490,053
<b>Fiduciary Funds (Trust)</b>		
<b>Fiduciary Funds (Agency)</b>		
<b>7120 - Fire Disability</b>		
<b>Revenues</b>		
	Property Taxes	95,196
	State Shared	0
	Investment Earnings	0
	Interfund Operating Transfers	0
<b>Total Revenues</b>		<b>95,196</b>
<b>Expenditures</b>		
	Operations	90,000
<b>Total Expenditures</b>		<b>90,000</b>
<b>Balance:</b>		<b>5,196</b>
NOTES:		
		(2,491)
		2,705
<b>7970-Grant Richland County</b>		
<b>Revenues</b>		

REVENUE & EXPENDITURE PER FUND		
		FY25
		Budgeted
	Property Taxes	
	State Shared	
	Investment Earnings	0
	Interfund Operating Transfers	
Total Revenues		0
Expenditures		
	Capital	5,223
Total Expenditures		5,223
Balance:		(5,223)
NOTES:		
		6,119
		896
TOTALS		
Total Revenues		23,477,513
Total Expenditures		26,239,458
Total Difference		(2,761,945)
Breakdown by Type for Current Fiscal Year		
Revenues		
	Taxes/Assessments	
	Licenses & Permits	
	Intergovernmental Revenues	
	Charges for Services	
	Fines & Forfeitures	
	Miscellaneous Revenues	
	Investments & Royalty Earnings	
	Other Financing Sources	
	Interfund Operating Transfer	
	Total	
Expenditures		
	Personnel & Benefits	
	Operations	
	Capital	
	Debt Service	

CITY OF SIDNEY											
ESTIMATED EXPENDITURES 2025-26											
	2024-25	Budgeted	Object	Budget		2025-26	Budget	Object	Budget	Expenditure	
	Actual	Expenditures	Totals	Notes		Actual	Expenditures	Totals	Notes	Difference	
										Budget	Item a.
1000 GENERAL											
410000 - GENERAL GOVERNMENT											
LEGISLATIVE SERVICES											
410130 Committees and Special Bodies											
100	Personal Services	17,625.00	22,500			22,500				\$0	
110	Emp Ben Payout/Vaca/Sick									\$0	
141	Unemployment Insurance		0			0				\$0	
142	Workers' Compensation	108.49	144			100				\$44	
143	F.I. C.A.	1,348.60	1,721			1,750				\$29	
144	PERS									\$0	
146	Health Insurance		24,365			24,350				\$0	
200	Supplies		500			500				\$0	
300	Purchased Serv (Dues-Travel-Trainin)	40.00	7,500	(Legislature)		1,500	2,000			\$-6,000	
	Total	19,122.09	32,365	32,365	\$0	0.00	26,350	26,350	\$0	\$-6,015	\$0
410140	Ordinances and Proceedings										
300	Pur Serv (Professional)		0	0	\$0		0	0	\$0	\$0	\$0
	Total	0.00	0	0	\$0	0.00	0	0	\$0	\$0	\$0
	Account Total	19,122.09	32,365	32,365	\$0	0.00	26,350	26,350	\$0	\$-6,015	\$0
EXECUTIVE SERVICES											
410210 Administration											
100	Personal Services*	24,850.00	24,850			24,850				\$0	
110	Emp Ben Payout/Vaca/Sick									\$0	
141	Unemployment Insurance		0			0				\$42	
142	Workers' Compensation	152.73	159			110				\$49	
143	F.I. C.A.	1,627.13	1,901			1,925				\$24	
144	PERS									\$0	
146	Health Insurance		26,910			26,885				\$0	
200	Supplies	219.00	500			500				\$0	
300	Purchased Serv (Dues-Travel)	1,368.02	1,500	2,000		1,500	2,000			\$0	
	Total	28,216.88	28,910	28,910	\$0	0.00	28,885	28,885	\$0	\$-25	\$0
410240	Official Publications										
300	Purchased Serv (Subs-Dues)	3,244.06	5,000	5,000		5,000	5,000			\$0	
	Total	3,244.06	5,000	5,000	\$0	0.00	5,000	5,000	\$0	\$0	\$0
	Account Total	31,460.94	33,910	33,910	\$0	0.00	33,885	33,885	\$0	\$-25	\$0
JUDICIAL SERVICES											
410360 City Court											
300	Purchased Services									\$0	
300	Other Pur Serv-County Contract JP Wages	30,000.00	30,000			30,000				\$0	
300	Other Pur Serv-County Contract Clerk Wages	58,937.01	83,500			83,500				\$0	
300	Other Pur Serv-County Contract Per. Serv/Sub	8,614.68	11,000			11,000				\$0	
300	Other Pur Serv-City Prosecution	126,974.28	96,000			120,000				\$24,000	
500	Fixed Chgs (Premiums on Surety Bond)		220,500				244,500			\$0	
	Account Total	224,525.97	220,500	220,500	\$0	0.00	244,500	244,500	\$0	\$24,000	\$0
FINANCIAL SERVICES											
410530 Audit											
300	Purchased Serv (Professional)	8,500.00	8,500	8,500		8,500	8,500			\$0	
	Total	8,500.00	8,500	8,500	\$0	0.00	8,500	8,500	\$0	\$0	\$0
410540 Fin Service-City Treasurer											
100	Personal Services	25,606.93	26,421			20,000				\$-6,421	
110	Emp Ben Payout/Vaca/Sick									\$0	
141	Unemployment Insurance	38.69	92			50				\$42	
142	Workers' Compensation	157.21	169			80				\$89	
143	F.I. C.A.	1,879.42	2,021			1,500				\$-521	
144	PERS									\$0	
146	Health Insurance		28,704			21,630				\$0	
200	Supplies	1,054.10	1,500			1,500				\$0	
300	Purchased Serv (Dues-Training Services)	4,428.73	5,000			5,000				\$0	
500	Fixed Chgs (Prem Surety Bond-SC)		500	7,000		500	7,000			\$0	
	Total	33,165.08	35,704	35,704	\$0	0.00	28,630	28,630	\$0	\$-7,074	\$0
410550	Acctg: City Clerk										
100	Personal Services	25,606.95	26,421			20,000				\$-6,421	
110	Emp Ben Payout/Vaca/Sick									\$0	
141	Unemployment Insurance	38.34	92			50				\$42	
142	Workers' Compensation	197.59	169			80				\$89	
143	F.I. C.A.	1,879.44	2,021			1,500				\$-521	
144	PERS									\$0	
146	Health Insurance		28,704			21,630				\$0	
200	Supplies	992.56	1,500			1,500				\$0	
300	PS (Postage-Dues-Util-Prof-Rep-Training)	3,217.74	5,000			5,000				\$0	
500	Fixed Chgs (Surety Bond-So Assess)		400	6,900		400	6,900			\$0	
940	Machinery & Equipment		35,604	\$0		28,530	28,530			\$-7,074	\$0
	Total	31,932.62	35,604	35,604	\$0	0.00	28,530	28,530	\$0	\$-7,074	\$0
	Account Total	73,997.70	79,807	79,807	\$0	0.00	65,660	65,660	\$0	\$-14,147	\$0
Elections											
200	Supplies		0	0			0	0		\$0	
300	Purchased Serv (Postage)		0	0	\$0		0	0	\$0	\$0	\$0
	Account Total	0.00	0	0	\$0	0.00	0	0	\$0	\$0	\$0
Planning Services											
300	Purchased Services	76,801.13	56,500	56,500	\$36500 Planner, \$20,000 CBDG Grant	56,500	56,500		\$36500 Planner, \$20,000 Growth Policy	\$0	\$11,500
	Account Total	76,801.13	56,500	56,500	\$36500 Planner, \$20,000 CBDG Grant	0.00	56,500	56,500	\$36500 Planner, \$20,000 Growth Policy	\$0	\$11,500
Legal Services											
200	Supplies		0	0			0			\$0	
300	Purchased Serv (Prof-Subs-Dues)	8,433.44	8,500	8,500	(split-streets, water, sewer, garbage, sweeping)	8,500	8,500		(split-streets, water, sewer, garbage, sweeping)	\$0	
	Account Total	8,433.44	8,500	8,500	(split-streets, water, sewer, garbage, sweeping)	0.00	8,500	8,500	(split-streets, water, sewer, garbage, sweeping)	\$0	\$0
Facilities Administration											
200	Supplies	4,614.19	5,000			5,000				\$0	
300	Purchased Serv (Util-Rep-Prof)	19,886.89	30,000			25,000				\$-5,000	
340	Utility Services-Old Fire Hall MDU	8,665.95	20,000			15,000				\$-5,000	
500	Fixed Chgs (Insurance)		55,000				45,000			\$0	
920	Buildings		617,631		(SLIPA SHOP Grant)	477,631			(SLIPA SHOP Grant \$160,000 of \$617,631 exp split parks, water, sewer, - fresh, snow, garbage, sweeping)	\$-140,000	
931	Improvements Not Bldg-R&D		9,500		(City wide Misc. Improvements)	9,500			(City wide Misc. Improvements)	\$0	
940	Machinery & Equipment	4,720.00	631,851		(TAPCO 16 Signs-Yearly software updates)	4,720	491,851		(TAPCO 16 Signs-Yearly software updates)	\$0	
	Account Total	37,987.03	686,851	686,851	\$0	0.00	536,851	536,851	\$0	\$-150,000	\$0
Special Projects											
300	Purchased Serv-Mayor Committee		0	0			0			\$0	
700	Grant-Contributions (Airport & Fire Fdn)		0	0	\$0		0		\$0	\$0	\$0
	Account Total	0.00	0	0	\$0	0.00	0	0	\$0	\$0	\$0
	Account Group Total (Gen Govt)	471,728.30	1,118,434	1,118,434	#VALUE!	0.00	972,246	972,246	#VALUE!	\$-146,188	\$11,500
420000 - PUBLIC SAFETY											
420100 Law Enforcement Services											
100	Personal Services	1,172,933.74	1,191,625			1,350,000				\$158,375	
110	Emp Ben Payout/Vaca/Sick									\$0	
140	Law Enforcement MMPOA	11,916	13,500			13,500				\$1,584	
141	Unemployment Insurance	1,664.54	4,171			3,500				\$-671	
142	Workers' Compensation	32,395.19	37,054			30,000				\$-7,054	
143	F.I. C.A.	82,671.79	88,183			100,000				\$11,817	
144	PERS									\$0	
146	Health Insurance		1,332,949			1,497,000				\$0	
200	Supplies	49,440.09	60,000			60,000				\$0	
210	Repair and Maintenance	16,644.82	30,000			30,000				\$0	
230	Supplies-Fuel	33,311.14	40,000			40,000				\$0	
300	Purchased Serv (Postage-Dues-Util-Prof)	55,571.33	60,000			60,000				\$0	
310	Communication-County Justice Center Payment	147,055.12	200,000			200,000				\$0	
340	Utility Services-Cellular Services	10,896.92	15,000			15,000				\$0	
700	Grant-Contributions and stipendies		405,000				405,000			\$0	
900	Capital Outlay									\$0	
920	Buildings									\$0	
940	Machinery & Equipment	96,391.25	65,000		Patrol Car	65,000	110,000		Patrol Car	\$0	
940	Machinery & Equipment-		45,000	110,000	Axon 2nd year Body Camera, Taser, In Car- 2-6 yrs \$40,000	45,000			Axon 2nd year Body Camera, Taser, In Car- 2-6 yrs \$40,000	\$0	
	Account Total	1,699,060.92	1,847,949	1,847,949	\$0	0.00	2,012,000	2,012,000	\$0	\$164,051	\$0
K-9											
200	Supplies	4,932.87	10,000			10,000				\$0	
300	Purchased Services	3,542.85	7,500	17,500		7,500	17,500			\$0	
900	Capital Outlay			0			0			\$0	
	Account Total	8,475.72	17,500	17,500	\$0	0.00	17,500	17,500	\$0	\$0	\$0
Compliance Officer											
100	Personal Services	22,949.45	24,360			26,000				\$1,640	
110	Emp Ben Payout/Vaca/Sick									\$0	
141	Unemployment Insurance	34.30	85			65				\$-20	
142	Workers' Compensation	141.03	1,351			1,200				\$-151	
143	F.I. C.A.	1,605.68	1,864			2,000				\$138	
144	PERS									\$0	
200	Supplies	45.69	1,000	27,660		1,000	29,265			\$0	
230	Supplies-Fuel		1,000			1,000				\$0	
300	Purchased Services	1,013.83	5,000			1,500	3,500			\$0	
900	Capital Outlay	0	7,000							\$0	
	Account Total	25,790.07	34,660	34,660	\$0	0.00	32,765	32,765	\$0	\$0	\$0
Detection and Correction Services											
300	Purchased Services	12,596.00	25,000	25,000		25,000	25,000			\$0	
	Account Total	12,596.00	25,000	25,000	\$0	0.00	25,000	25,000	\$0	\$0	\$0
Fire Protection & Control											
100	Personal Services	40,808.30	40,996								

CITY OF SIDNEY										
ESTIMATED EXPENDITURES 2025-26										
	2024-25	Budgeted	Object	Budget	Actual	Budgeted	Object	Budget	Expenditure	
	Actual	Expenditures	Totals	Notes	Expenditures	Expenditures	Totals	Notes	Difference	
440000 - PUBLIC HEALTH										
440140	Registration & Inspection									
300	Purchased Services									
Accounts Total		0.00	0	0	\$0	0.00	0	0	\$0	\$0
440600	Animal Control Services									
100	Personal Services									
200	Supplies	515.27		0			0		\$0	\$0
300	Purchased Serv (Prof Services)		1,000	1,000		1,000	1,000		\$0	\$0
Accounts Total		515.27	1,000	1,000	\$0	0.00	1,000	1,000	\$0	\$0
Account Group Total (Public Health)		515.27	1,000	1,000	\$0	0.00	1,000	1,000	\$0	\$0
460000 - CULTURE & RECREATION										
460100	Library Services									
300	Pur Serv-County Contract	130,000.00	105,000	105,000	(shared \$130,000 Exp with Library Fund)	115,500	115,500	(shared \$130,000 Exp with Library Fund)	\$10,500	\$0
Accounts Total		130,000.00	105,000	105,000	(shared \$130,000 Exp with Library Fund)	0.00	115,500	115,500	(shared \$130,000 Exp with Library Fund)	\$10,500
460300	Community Events									
300	Purchased Serv (Postage)			0			0		\$0	\$0
700	Contrib to Other Institutions (RED)			0			0		\$0	\$0
Accounts Total		0.00	0	0	\$0	0.00	0	0	\$0	\$0
460430	Parks									
100	Personal Services	116,819.56	152,453			160,000			\$7,547	\$0
110	Emp Ben Payout/Vaca/Sick								\$0	\$0
141	Unemployment Insurance	175.27	562			450			-\$112	\$0
142	Workers' Compensation	6,192.71	8,902			7,500			-\$1,402	\$0
143	F.I. C.A.	8,531.52	12,275			1,300			-\$10,975	\$0
144	PERS								\$0	\$0
146	Health Insurance		500	174,690		500	169,750		\$0	\$0
200	Supplies	23,467.23		19,000					\$0	\$0
230	Supplies-Fuel	1,183.20		10,000					\$0	\$0
300	Purchased Services	13,902.53		10,000					\$0	\$0
500	Fixed Chgs-Liab & Prop Ins								\$0	\$0
700	Grants, Contribution and Indemnities	5,427.20	15,000	54,000	(15,000 Outlays park use self)		15,000	54,000		\$0
930	Improvements Other Than Buildings	2,710.00	18,500		(Lynsde bleacher concrete, Outlays sidewalks, Central/Lynch Plazet, Latrod Plazet)		15,200		-\$3,300	\$0
940	Machinery & Equipment	35,558.24	42,400	60,900	(3 picnic tables, Latrod & S. Meadow chip, chain saw, spray bar cover, Viet. Park Electric tools, Viet. Park Spring load horse, Johnson trailer, Tires, Lynsde equip.)	29,430	64,630	(Viet. Park Electric tools & lights, Lynsde equip., pole saw, mulching deck, pressure washer, gen, maintenance)	-\$12,970	\$0
951	Construction-R&D									\$0
Accounts Total		213,967.46	289,590	289,590	\$0	0.00	288,380	288,380	-\$21,210	\$0
460435	Tree Board									
200	Supplies	5,000.00	5,000			5,000			\$0	\$0
300	Purchased Services								\$0	\$0
700	Grants, Contribution and Indemnities			5,000			5,000		\$0	\$0
Accounts Total		5,000.00	5,000	5,000	\$0	0.00	5,000	5,000	\$0	\$0
460440	Participant Recreation									
200	Supplies		1,000			1,000			\$0	\$0
300	Purchased Services		1,000			1,000			\$0	\$0
500	Fixed Chgs-Liab & Prop Ins								\$0	\$0
700	Grants & Contrib to Other Institutions			2,000			2,000		\$0	\$0
930	Improvements Other Than Buildings								\$0	\$0
940	Machinery & Equipment		0				0		\$0	\$0
521000	820 Trsl to 7062 Tennis Court			0			0		\$0	\$0
521000	820 Trsl to 7061 Ballfields			2,000			2,000		\$0	\$0
Accounts Total		0.00	2,000	2,000	\$0	0.00	2,000	2,000	\$0	\$0
460445	Swimming Pool									
100	Personal Services	66,414.99	84,230			85,000			\$770	\$0
110	Emp Ben Payout/Vaca/Sick								\$0	\$0
141	Unemployment Insurance	99.57	295			250			-\$45	\$0
142	Workers' Compensation	908.61	1,581			1,200			-\$381	\$0
143	F.I. C.A.	5,080.72	6,444			6,500			-\$56	\$0
144	PERS								\$0	\$0
146	Health Insurance			92,550			92,950		\$0	\$0
200	Supplies	18,056.83	10,000			20,000			\$10,000	\$0
300	Purchased Serv (Postage-Lit-Rec Serv)	19,084.01		20,000		20,000			\$0	\$0
500	Fixed Chgs-Liab & Prop Ins								\$0	\$0
700	Cont-Swim Team Coach			30,000			40,000		\$0	\$0
930	Improvements Other Than Buildings		8,500		(concrete decks)	6,000		(concrete decks)	-\$2,500	\$0
940	Machinery & Equipment	464.99	19,500	28,000	(Roller, general maintenance parts)	39,500	45,500	(Roller, Observation deck belcher canopy, general maintenance parts)	\$20,000	\$0
951	Construction-R&D								\$0	\$0
Accounts Total		110,109.72	150,550	150,550	\$0	0.00	178,450	178,450	\$27,900	\$0
460450	Tree City USA									
300	Purchased Services	8,870.50	10,382	10,382		10,382	10,382		\$0	\$0
Accounts Total		8,870.50	10,382	10,382	\$0	0.00	10,382	10,382	\$0	\$0
Account Group Total (Culture & Rec)		467,947.68	562,522	562,522	#VALUE!	0.00	599,712	599,712	#VALUE!	\$17,190
520000 - OTHER FINANCING USES										
521000	Interfund Operating Transfers Out									
820	Transfers to Other Funds-2060 (Playground)								\$0	\$0
820	Transfers to Other Funds-2061 (Ballparks)								\$0	\$0
820	Transfers to Other Funds-2062 (Tennis)								\$0	\$0
820	Transfers to Other Funds-2063 (Bike Path)	10,000.00	10,000						-\$10,000	\$0
820	Transfers to Other Funds-2566 (Snow)								\$0	\$0
820	Transfers to Other Funds-2810 (Police Pension)								\$0	\$0
820	Transfers to Other Funds-3602 (SID 102)								\$0	\$0
820	Transfers to Other Funds-3604 (SID 104)								\$0	\$0
820	Transfers to Other Funds-2371								\$0	\$0
820	Transfers to Other Funds-2350								\$0	\$0
820	Transfers to Other Funds-2370								\$0	\$0
820	Transfers to Other Funds-2810								\$0	\$0
820	Transfers to Other Funds-Snow Removal								\$0	\$0
820	Transfers to Other Funds-4010 (City Hall)								\$0	\$0
820	Transfers to Other Funds-4011 (Pool)								\$0	\$0
820	Transfers to Other Funds-4015 (Parks)								\$0	\$0
820	Transfers to Other Funds-4016 (Parks Facility)	50,000.00	50,000						-\$50,000	\$0
820	Transfers to Other Funds-4020 (Police)								\$0	\$0
820	Transfers to Other Funds-4025 (Police Investo I)								\$0	\$0
820	Transfers to Other Funds-4030 (St. Equip)								\$0	\$0
820	Transfers to Other Funds-4031 (St. Const.)								\$0	\$0
820	Transfers to Other Funds-4040 (Fire Equip)								\$0	\$0
820	Transfers to Other Funds-4070 (Downtown En)								\$0	\$0
820	Transfers to Other Funds-4075 (Curb & gutter)								\$0	\$0
Accounts Total		60,000.00	60,000	60,000	\$0	0.00	0	0	\$0	-\$60,000
FUND TOTAL		2,971,842.71	3,914,734.88	3,914,734.88		0.00	3,943,368.00	3,943,368.00	\$85,528	-\$48,500
2060 PLAYGROUNDS & PARKS										
460440	Participant Recreation									
930	Improvements Other than Buildings		30,000	30,000	(Outlays Ice Skating Rink)		30,000	30,000	\$0	\$0
FUND TOTAL		0.00	30,000	30,000		0.00	30,000	30,000	\$0	\$0
2061 BALLPARKS & BALLFIELDS										
460440	Participant Recreation									
300	Purchased Services		4,000	4,000		4,000	4,000		\$0	\$0
930	Improvements Other than Buildings		15,000	15,000	(Lynsde Park bleacher area concrete)		15,000	15,000	\$0	\$0
FUND TOTAL		0.00	19,000	19,000	\$0	0.00	19,000	19,000	\$0	\$0
2062 TENNIS COURTS										
460440	Participant Recreation									
930	Improvements-Tennis Cot Repair	39,520.00	230,000		Tennis Court/Pickleball		320,000		\$90,000	\$0
930	Improvements-Curb & Gutter 10th		0	230,000			320,000		\$0	\$0
FUND TOTAL		39,520.00	230,000	230,000	\$0	0.00	320,000	320,000	\$90,000	\$0
2063 BIKE PATH										
460440	Participant Recreation									
300	Professional Services	1,500.00		0	(City match of W Holly Pkld. Bridge f over budget)		0	(City match of W Holly Pkld. Bridge f over budget)	\$0	\$0
950	Construction		97,400			97,400			\$0	\$0
930	Improvements Other than Buildings			97,400			97,400		\$0	\$0
FUND TOTAL		1,500.00	97,400	97,400	\$0	0.00	97,400	97,400	\$0	\$0
2101 TBID										
460440	Participant Recreation									
700	Grants & Contrib to Other Institutions	74,741.27	300,000	300,000			300,000	300,000	\$0	\$0
FUND TOTAL		74,741.27	300,000	300,000	\$0	0.00	300,000	300,000	\$0	\$0
2170 AIRPORT										
430300	Airport									
300	Other Purchased Services	19,598.00	19,958	19,958		19,958	19,958		\$0	\$0
FUND TOTAL		19,598.00	19,958	19,958	\$0	0.00	19,958	19,958	\$0	\$0
2190 COMPREHENSIVE LIABILITY										
411200	500 Prop Ins-Fac Admin	750.00	750			750			\$0	\$0
420100	500 Prop Ins-Police	2,958.50	2,959			2,971			\$12	\$0
420400	500 Prop Ins-Fire	4,000.00	4,000			4,000			\$0	\$0
430200	500 Prop Ins-Rd & St	0.00	0			0			\$0	\$0
460430	500 Prop Ins-Park	2,000.00	2,000			2,000			\$0	\$0
460440	500 Prop Ins-Part Rec	750.00	750			750			\$0	\$0
460445	500 Prop Ins-Pool	1,000.00	1,000							

CITY OF SIDNEY										
ESTIMATED EXPENDITURES 2025-26										
		2024-25	Budgeted	Object	Budget			2025-26	Budget	Expenditure
		Actual	Expenditures	Totals	Notes			Actual	Expenditures	Difference
		Expenditures				Expenditures		Expenditures		
<b>2260 EMERGENCY DISASTER</b>										
420700	Other Emergency Services									
300	Purchased Services	1,713.50	49,135	49,135				55,000	55,000	\$5
	FUND TOTAL	1,713.50	49,135	49,135	\$0	0.00		55,000	55,000	\$5,865
<b>2370 PERS-Employer Contribution</b>										
410130	144 PERS-Council	351.54	250					500		\$250
410540	144 PERS-Treas	2,347.77	2,396					1,750		\$-646
410550	144 PERS-Clerk	2,308.08	2,396					1,750		\$-546
411200	144 PERS-Net Pension Liability		95,000					95,000		\$0
420100	144 PERS-Police (IMPERS)	142,054.88	164,796					190,000		\$25,204
420180	144 PERS-Compliance	2,073.77	14,931					2,250		\$176
420400	144 PERS-Fire	3,707.54	3,718					4,200		\$482
420531	146 PERS-Building Inspector	5,761.24	4,499					6,500		\$2,001
420200	144 PERS-Rd & St									\$0
460430	144 PERS-Parks	10,274.50	14,553					15,500		\$947
460440	144 PERS-Part Rec									\$0
460445	144 PERS-Pool	1,806.52	781	290,600				2,000	319,550	\$1,219
	FUND TOTAL	170,685.84	290,600	290,600	\$0	0.00		319,550	319,550	\$28,956
<b>2371 EMPLOYER CONT GROUP HEALTH</b>										
410130	146 Health Insurance-Council	55.75	50					50		\$0
410210	146 Health Insurance-Exec	15,100.16	16,745					16,050		\$-695
410540	146 Health Insurance-Treas	6,171.56	7,923					3,800		\$-4,123
410550	146 Health Insurance-Clerk	6,171.51	7,923					3,800		\$-4,123
420100	146 Health Insurance-Police	181,807.93	287,637					250,000		\$-37,637
420180	146 Health Insurance-Compliance	11,841.74	14,931					13,000		\$-1,931
420400	146 Health Insurance-Fire	12,041.53	14,931					13,000		\$-1,931
420531	146 Health Insurance-Building Inspector	23,886.11	17,332					25,500		\$8,168
430200	146 Health Insurance-Rd & St	30.60	50					50		\$0
460430	146 Health Insurance-Parks	34,789.39	46,807					43,000		\$-3,807
460440	146 Health Insurance-Part Rec									\$0
460445	146 Health Insurance-Pool	3.38	2,400	416,730				368,250		\$-47,480
	FUND TOTAL	291,899.66	416,730	416,730	\$0	0.00		368,250	368,250	\$-48,480
<b>2372 PERMISSIVE HEALTH LEVY</b>										
410130	146 Health Insurance-Council									\$0
410210	146 Health Insurance-Exec		2,700					2,700		\$0
410540	146 Health Insurance-Treas									\$0
410550	146 Health Insurance-Clerk									\$0
420100	146 Health Insurance-Police									\$0
420400	146 Health Insurance-Fire									\$0
420531	146 Health Insurance-Building Inspector									\$0
430200	146 Health Insurance-Rd & St									\$0
430251	146 Health Insurance-Snow Removal									\$0
460430	146 Health Insurance-Parks									\$0
460440	146 Health Insurance-Part Rec									\$0
460445	146 Health Insurance-Pool									\$0
	FUND TOTAL	0.00	2,700	2,700	\$0	0.00		2,700	2,700	\$0
<b>2390 DRUG FORFEITURE</b>										
420100	Law Enforcement Services									\$0
200	Supplies	680.60	5,000					5,000		\$0
300	Purchased Serv (Util-Prof Serv)	9,726.75	20,000	25,000				20,000	25,000	\$0
900	Capital Outlay		0					0		\$0
	ACCOUNT & FUND TOTAL	10,407.35	25,000	25,000	\$0	0.00		25,000	25,000	\$0
<b>2399 IMPACT FEES</b>										
430290	933 Street Impact Fees		162,500					162,500		\$0
460439	945 Parks Impact Fees		148,490	310,990				148,490	310,990	\$0
	FUND TOTAL	0.00	310,990	310,990	\$0	0.00		310,990	310,990	\$0
<b>2425 STREET LIGHTING</b>										
430263	Street Lighting									\$0
200	Supplies	45.96	500					500		\$0
300	Purchased Serv (Utility Services)	125,486.51	145,000	145,500				145,000	145,500	\$0
930	Improvements Other Than Buildings	5,130.00	50,000	50,000				70,000	70,000	\$20,000
940	Mach & Equip-Oper							18,000		(\$8,000 1/3 of Fire Control for St. Lights, \$10,000 Xmas)
	FUND TOTAL	130,662.47	195,500	195,500	\$0	0.00		233,500	215,500	\$20,000
<b>2550 TREE REMOVAL-DUTCH ELM</b>										
211080	Advance from Gas Tax			0					0	\$0
430200	Public Works									\$0
300	Purchased Serv (Postage-Util-Rep Serv)		4,600	4,600				4,600	4,600	\$0
	FUND TOTAL	0.00	4,600	4,600	\$0	0.00		4,600	4,600	\$0
<b>2565 CITY STREET MAINTENANCE</b>										
430200	Road & Street Services									\$0
110	Personal Services	190,430.38	219,158					235,000		\$15,842
111	Emp Ben Payout-Vaca/Sick									\$0
141	Unemployment Insurance	285.82	767					600		\$-167
142	Workers Compensation	10,025.25	11,320					10,300		\$-1,020
143	F.I.C.A.	14,069.84	16,766					18,000		\$1,234
144	PERS	17,060.72	19,878					21,500		\$1,622
146	Health Insurance	40,475.19	68,800	336,687				45,500	330,600	\$-283,300
200	Supplies	46,921.38	35,000					35,000		\$0
230	Supplies-Fuel	1,439.77	20,000					20,000		\$0
300	Purchased Serv (Dues-Util-Prof Rep Serv)	62,260.70	45,000					45,000		\$0
500	Fixed Chgs-Liab & Prop Ins	23,000.00	23,000	123,000				23,450	123,450	\$450
920	Buildings									\$0
930	Improvements Other Than Bldgs-Oper	410.00						37,200		\$37,200
931	Improvements Not Bldgs-R&D		9,500					9,500		\$0
940	Machinery & Equipment	48,901.93								\$0
941	Mach & Equip R&D	9,426.96	60,100					50,000		\$-10,100
951	Construction-R&D							20,000		\$0
952	Construction-Capital Projects		60,600					116,700		\$0
521000	Interfund Operating Transfers Out		0						0	\$0
521000	5201 Transfers		0						0	\$0
	FUND TOTAL	454,707.94	529,287	529,287	\$0	0.00		570,750	570,750	\$21,463
<b>2566 SNOW REMOVAL</b>										
430250	Other Road & Street Operations									\$0
430251	Ice & Snow Removal									\$0
100	Personal Services	64,472.46	77,316					101,000		\$23,684
110	Emp Ben Payout-Vaca/Sick									\$0
141	Unemployment Insurance	96.67	271					255		\$-15
142	Workers Compensation	3,495.95	4,289					4,550		\$261
143	F.I.C.A.	4,740.51	5,915					8,000		\$3,255
144	PERS	5,808.57	7,013					9,200		\$3,387
146	Health Insurance	16,775.10	31,399	126,202				33,000	156,005	\$1,601
200	Supplies	6,374.57	9,750					9,750		\$0
230	Supplies-Fuel	8,040.31	10,000					10,000		\$0
300	Purchased Serv (Util-Prof-Rep Serv)	5,195.37	20,000	41,000				20,000	41,000	\$0
500	Fixed Chgs-Liab & Prop Ins		1,250							\$0
930	Improvements Other than Bldgs Operating	7,586.00								\$0
940	Machinery & Equipment		24,000					32,100		\$8,100
941	Machinery & Equipment R&D		8,000					15,000		\$7,000
102250	943 Machinery & Equipment-Capital Projects		1,500	33,500				67,100		\$-1,500
951	Construction-R&D									\$0
	FUND TOTAL	122,407.60	200,702	200,702	\$0	0.00		264,105	264,105	\$44,903
<b>2584 MOWING</b>										
411200	Facilities Administration									\$0
300	Purchased Serv (Repair & Services)									\$0
430200	Road & Street Services									\$0
300	Purchased Serv (Repair & Services)	4,121.63	50,000					50,000		\$0
460430	Parks									\$0
300	Purchased Serv (Repair & Maint Services)		10,000	60,000				10,000	60,000	\$0
940	Machinery & Equipment			0					0	\$0
	FUND TOTAL	4,121.63	60,000	60,000	\$0	0.00		60,000	60,000	\$0
<b>2598 MVS PARK MAINTENANCE #98</b>										
460430	Parks									\$0
200	Supplies		10,000					10,000		\$0
300	Purchased Serv (Repair Services)	3,075.00	2,000	12,000				2,000	12,000	\$0
930	Improvements Other than Bldgs									\$0
940	Machinery & Equipment			0					0	\$0
	ACCOUNT & FUND TOTAL	3,075.00	12,000	12,000	\$0	0.00		12,000	12,000	\$0
<b>2810 POLICE PENSION &amp; TRAINING</b>										
420100	Law Enforcement Services									\$0
200	Supplies	100.89	5,000					5,000		\$0
300	Pur Serv (Dues-Prof-Travel-Training)	8,351.90	15,000	20,000				15,000	20,000	\$0
	ACCOUNT & FUND TOTAL	8,452.79	20,000	20,000	\$0	0.00		20,000	20,000	\$0
<b>2820 GAS TAX</b>										
430200	Road & Street Services									\$0
200	Supplies	410,797.81						332,070		\$332,070
300	Purchased Serv (Prof Services)	14,128.86	143,300	143,300					332,070	\$-143,300
910	Land-Operating									\$0

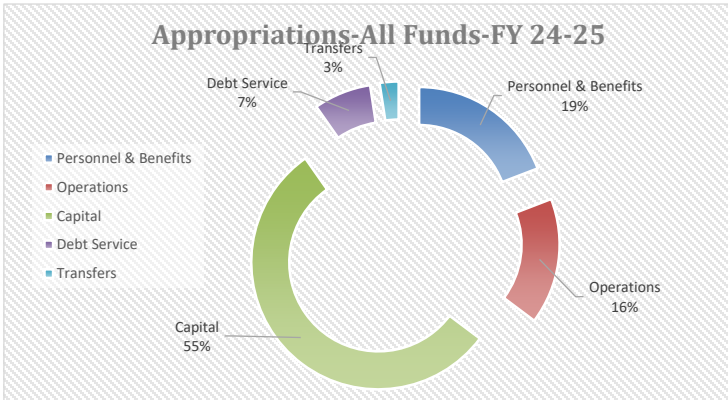


CITY OF SIDNEY											
ESTIMATED EXPENDITURES 2025-26											
	2024-25 Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	2025-26 Object Totals	Budget Notes	Expenditure Difference		
2890 OIL/GAS SEVERANCE											
410000 500 Fixed Chgs (O&G Pyl-Glendive)										Item a.	
411850 Facilities Administration											
300 Purchased Services	17,043.23	13,100		Holiday Parties \$100 SPD, \$1000 PWD, PineCove Upgrades		13,100		Holiday Parties \$100 SPD, \$1000 PWD, PineCove Upgrades	\$0		
700 Grants											
Account Total	17,043.23	13,100	0	\$0	0.00	13,100	0	\$0	\$0	\$0	\$0
411850 Special Projects											
700 Donations-Mondak Heritage	2,000.00	2,000				2,000			\$0		
700 Donations-Council on Aging	2,000.00	2,000				2,000			\$0		
700 Donations-Boys & Girls Club	4,500.00	4,500				4,500			\$0		
700 Donations-ROI									\$0		
700 Donations-Senior Companion	500.00	500				500			\$0		
700 Donations-Rich Econ Dev	2,500.00	2,500				2,500			\$0		
700 Donations-Chamber of Commerce	2,500.00	2,500				2,500			\$0		
700 Donations-Matthew House									\$0		
700 Donations-District 2 Drug and Alcohol									\$0		
700 Donations-Rich Co Domestic Violence									\$0		
300 Purchased Serv (Publicity)	10,000.00	10,000				10,000			\$0		
200 Times									\$0		
700 Donations-LEPD Erase Ewaste		0				0			\$0		
700 Richland Co Community Foundation		0				0			\$0		
700 Eastern Aq Research Center		0				0			\$0		
700 Donations-EPRC&D		0				0			\$0		
700 Donations-Food Bank	2,000.00	2,000				2,000			\$0		
200 Supplies			26,000				26,000		\$0		
940 Machinery & Equipment			0				0		\$0		
Account Total	26,000.00	26,000	26,000	\$0	0.00	26,000	26,000	\$0	\$0	\$0	\$0
430000 Public Works											
430500 200 Supplies-Water									\$0		
300 Water-Prof Services			0				0		\$0		
940 Machinery & Equipment									\$0		
431100 Weed Control											
200 Supplies-Water									\$0		
300 Water-Prof Services			0				0		\$0		
940 Machinery & Equipment			0				0		\$0		
Account Total	0.00	0	0	\$0	0.00	0	0	\$0	\$0	\$0	\$0
521000 Interfund Operating Transfers Out											
521000 820 Transfer-General (1000)	155,000.00	155,000				175,000			\$20,000		
820 Transfer-Tennis Courts (2062)	75,000.00	75,000				125,000			\$50,000		
820 Transfer-Bike Path (2063)									\$0		
820 Transfer-Tree Removal (2550)									\$0		
820 Transfer-Nuisance (2869)	50,000.00	50,000				25,000			\$0		
820 Transfer-SID 102 (3602)									\$0		
820 Transfer-SID 104 (3604)	25,000.00	10,000				10,000			\$0		
820 Transfer-City Hall CIP (4010)									\$0		
820 Transfers-Pool (4011)	45,000.00	45,000				45,000			\$0		
820 Transfer-Parks CIP (4015)	25,000.00	25,000				65,000			\$40,000		
820 Transfer-Parks Facility CIP (4016)						98,000			\$98,000		
820 Transfer-Police CIP (4020)									\$0		
820 Transfer-Police Invest. CIP (4025)	13,000.00	13,000							\$13,000		
820 Transfer-Street CIP (4030)	175,000.00	194,000				40,000			-\$154,000		
820 Transfer-Street Equip CIP (4031)									\$0		
820 Transfer-Fire CIP (4040)	50,000.00	50,000				50,000			\$0		
820 Transfer-Curb & Sidewalk (4075)			617,000				633,000		\$0		
Account Total	613,000.00	617,000	617,000	\$0	0.00	633,000	633,000	\$0	\$0	\$0	\$0
FUND TOTAL	656,043.23	656,100.00	656,100	\$0	0.00	672,100.00	672,100	\$0	\$0	\$0	\$0
2990 ARPA											
470100 Community Public Facility Projects											
920 Buildings	138,196.76	193,333	193,333			55,986	55,986		-\$137,347		
940 Machinery & Equipment									\$0		
FUND TOTAL	138,196.76	193,333	193,333	\$0	0.00	55,986	55,986	\$0	-\$137,347	\$0	\$0
3400 REVOLVING FUND											
520000 Other Financial Uses											
521000 820 Transfer between Funds		0	0	\$0		0	0	\$0	\$0	\$0	\$0
ACCOUNT & FUND TOTAL	0.00	0	0	\$0	0.00	0	0	\$0	\$0	\$0	\$0
3600 SID100 SMV PAVING											
490300 Special Improvement Bonds											
300 Pur Serv (Postage-Dues-Util-Prof-Training)	28,715	28,715		(Reimbursement)		28,715	28,715	(Reimbursement)	\$0		
610 Principal									\$0		
620 Interest		0				0			\$0		
FUND TOTAL	0.00	28,715	28,715	\$0	0.00	28,715	28,715	\$0	\$0	\$0	\$0
3601 SID101A											
490300 Special Improvement Bonds											
300 Pur Serv (Postage-Dues-Util-Prof-Training)	48,667	48,667		(Reimbursement)		48,667	48,667	(Reimbursement)	\$0		
610 Principal									\$0		
620 Interest		0				0			\$0		
FUND TOTAL	0.00	48,667.00	48,667	0.00	0.00	48,667.00	48,667	0.00	\$0	\$0	\$0
3602 SID #102											
490300 Special Improvement Bonds											
300 Pur Serv (Postage-Dues-Util-Prof-Training)		0				0			\$0		
610 Principal									\$0		
620 Interest		0				0			\$0		
FUND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3603 SID #103											
490300 Special Improvement Bonds											
300 Pur Serv (Postage-Dues-Util-Prof-Training)		0		(Reimbursement)		0		(Reimbursement)	\$0		
610 Principal		0				0			\$0		
620 Interest		0				0			\$0		
FUND TOTAL	0.00	0	0	\$0	0.00	0	0	\$0	\$0	\$0	\$0
3604 SID #104											
490300 Special Improvement Bonds											
610 Principal	43,618.22	44,000				46,000			\$2,000		
620 Interest	8,374.61	9,000	53,000			6,500	52,500		-\$2,500		
FUND TOTAL	51,992.90	53,000	53,000	\$0	0.00	52,500	52,500	\$0	-\$500	\$0	\$0
4010 CITY HALL CIP											
470100 Community Public Facility Projects											
200 Supplies	643.66										
920 Buildings	3,643.68	124,412	124,412	(City Hall overhead doors and flooding fix)		105,780	105,780	(City Hall overhead doors and flooding fix)	-\$18,632		
940 Machinery & Equipment	1,508.47								\$0		
FUND TOTAL	5,795.81	124,412	124,412	\$0	0.00	105,780	105,780	\$0	-\$18,632	\$0	\$0
4011 POOL CIP											
460445 Swimming Pool											
101000 930 Imp Other Than Bldgs-Operating	73,154.37	197,000		(Painting & Painting, concrete deck, blarket replacement, gen maint, control unit replacement)		169,000			-\$28,000		
102250 940 Machinery & Equipment	23,010.26								\$0		
102250 950 Construction		197,000	197,000			169,000	169,000		\$0		
FUND TOTAL	96,164.63	197,000.00	197,000	\$0	0.00	169,000.00	169,000	\$0	\$0	\$0	\$0
4015 PARKS CIP											
460400 Park and Recreation Services											
101000 930 Imp Other Than Bldgs-Operating									\$0		
102250 940 Machinery & Equipment									\$0		
102250 950 Construction	16,100.00	114,500	114,500	(Veterans Park Irrigation System)		123,500	123,500	(Veterans Park Irrigation System)	\$9,000		
FUND TOTAL	\$16,100	\$114,500	\$114,500	#VALUE!	\$0	\$123,500	\$123,500	#VALUE!	\$9,000	\$0	\$0
4016 PARKS FACILITY CIP											
460400 Park and Recreation Services											
920 Buildings		15,000		(Quiliga Park Bathroom/Warming House Savings)		123,500		(Bovane Park Court, pavilion beam rehab, Quiliga Park Bathroom/Warming House Savings)	\$108,500		
940 Machinery & Equipment									\$0		
950 Construction		15,000	15,000			123,500	123,500		\$0		
FUND TOTAL	\$0	\$15,000	\$15,000	\$0	\$0	\$123,500	\$123,500	\$0	\$0	\$0	\$0
4020 POLICE CIP											
420100 Law Enforcement Services											
102250 200 Supplies	7,293.78		0				0		\$0		
102250 940 Machinery & Equipment	26,873.40	90,000	90,000	Radios, ballistic shields & helmets, evidence room shelves, range		110,000	110,000	Radios, ballistic shields & helmets, evidence room shelves, range	\$20,000		
FUND TOTAL	34,167.18	90,000	90,000		0.00	110,000	110,000		\$20,000	\$0	\$0
4025 POLICE INVESTIGATIVE CIP											
420100 Law Enforcement Services											
102250 200 Supplies		10,000	10,000			10,000	10,000		\$0		
300 Purchase Services	5,213.00								\$0		
102250 940 Machinery & Equipment		20,000	20,000			20,000	20,000		\$0		
FUND TOTAL	5,213.00	30,000	30,000	\$0	0.00	30,000	30,000	\$0	\$0	\$0	\$0
4030 CAP. PROJECTS-ST. EQUIP											
430200 Road & Street Services											
102250 940 Machinery & Equipment	187,858.00	291,700		(New and dump truck, water truck tender, computer, gen maint., JD 772 blade, Unit 651 converted, Unit 095 top lock)		127,800		(New and dump truck, water truck tender, hamon ddr drum roller, floor jack, rubber wire tie, pressure washer, crack router)	-\$163,900		
102250 952 Construction		291,700	291,700			127,800	127,800		\$0		
FUND TOTAL	187,858.00	291,700	291,700	\$0	0.00	127,800	127,800	\$0	-\$163,900	\$0	\$0
4031 CAP. PROJECTS-ST. CONST											
430200 Road & Street Services											
101000 930 Imp Other Than Bldgs-Operating									\$0		
102240 931 Imp Other Than Bldgs-R&D									\$0		
102250 952 Construction		83,000	83,000	(City hall alley, 12th St SW Overlay, 3rd St NW Overlay, 5th Ave SE Overlay, 6th St SE Overlay, Shop can outfit)		107,000	107,000	(City hall alley and parking lot)	\$24,000		
FUND TOTAL	0.00	83,000	83,000	\$0	0.00	107,000	107,000	\$0	\$24,000	\$0	\$0
4040 CAP. PROJECTS-FIRE EQUIP											
420400 Fire Protection & Control											
102250 940 Machinery & Equipment	411.00	40,00									

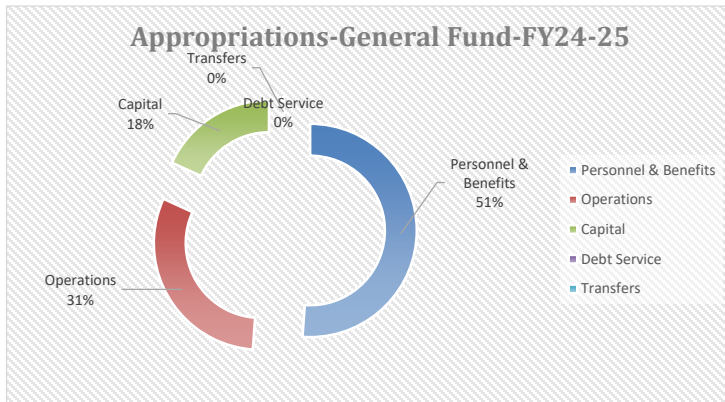
CITY OF SIDNEY											
ESTIMATED EXPENDITURES 2025-26											
	2024-25	Budgeted	Object	Budget	Actual	Budgeted	Object	Budget	Expendit	Item a.	
	Actual	Expenditures	Totals	Notes	Expenditures	Expenditures	Totals	Notes	Difference		
4075 CURB & GUTTER											
430200 Road & Street Services											
102250 200 Supplies			10,324				0				
930 Improvements Other Than Bldgs	9,425.00										
FUND TOTAL	\$9,425	\$10,324	\$10,324	\$0	\$0	\$0	\$0	\$0	\$0		
5210 WATER UTILITY											
430500 Water Operating											
100 Personal Services	265,961.25	274,274				300,000			\$25,726		
110 Emp Ben Payouts/Vaca/Sick			960				800		\$-160		
141 Unemployment Insurance	398.91						6,200		\$-4,149		
142 Workers Compensation	11,096.52	12,349					23,000		\$2,018		
143 F.I.C.A.	19,558.40						27,500		\$2,623		
144 PERS	23,825.89	24,877					102,000	461,500	\$13,127		
146 Health Insurance	60,667.42	88,673	422,314				150,000		\$0		
200 Supplies	133,809.37						15,000		\$0		
230 Supplies-Fuel	2,185.25	15,000							\$0		
210 Supplies-Lead Line Services									\$0		
300 Pur Serv (Postage-Dues-Job-Prof-Training)	193,020.25	285,000		(Audit \$15,000, Attorney \$8,500, MM Arc GIS, Camera review)		285,000		(Audit \$15,000, Attorney \$8,500, MM Arc GIS, Camera review)	\$0		
340 Utility Services									\$0		
500 Fixed Chgs (Ins-Rent-Spec Assess)	23,000.00	23,000	473,000	Property \$14,000 Risk \$9,000		23,000	473,000	Property \$14,000 Risk \$9,000	\$0		
101000 910 Land-Operating									\$0		
102240 911 Land-R&D									\$0		
102250 912 Land-Capital Projects									\$0		
101000 920 Buildings-Operating	8,600.00								\$0		
102240 921 Buildings-R&D		12,500		(well 11 re-roof, WTP Gutters)		12,500		(well 11 re-roof, WTP Gutters)	\$0		
102250 922 Buildings-Capital Projects									\$0		
101000 930 Imp Other Than Bldgs-Operating	73,134.57	65,000		(meter replacement, Fence, Map Sink & Laundry)		37,500		(meter replacement, Fence, Map Sink & Laundry)	\$-27,500		
102240 931 Imp Other Than Bldgs-R&D	5,915.00	283,495		(Well #7 rehab, pump & repairs, Well #9 rehab, Lead Line replacement, Well 11 Fence, 6th St rehab, S Lincoln rehab, city wide misc improvements)		109,500		(Well #9 rehab, treatment plan valley gutter, well 11 fence)	\$-173,995		
102250 932 Imp Other Than Bldgs-Capital Projects		8,600		(garage door)					\$-8,600		
102120 933 Improve Other Than Bldgs-Impact									\$0		
101000 940 Machinery & Equipment-Operating	7,988.59	25,000		(refrigerator equip, general maintenance)		155,200		(refrigerator equip, 2 ton, water tender, end dump truck, hamn double roller, pressure washer, general maintenance)	\$130,200		
102110 941 Machinery & Equipment-Operating									\$0		
102240 942 Machinery & Equipment-R&D	28,796.57	10,100		(City Hall computers/leaver)					\$-10,100		
102250 943 Machinery & Equipment-Capital Projects	87,690.33	128,000		(computer, pickup w/ crane, tender, end dump truck, 3/4 ton side body, pickup service side & tool boxes)					\$-128,000		
101000 950 Construction-Operating	475.00								\$0		
102240 951 Construction-R&D	5,300.00	15,500		(Treatment plant gutters & valley gutter)		20,000		(SLIPA Contribution)	\$4,500		
102250 952 Construction-Capital Projects	708,588.51	8,500,000		(Phase III and Phase IV Water Imp, SRP Funded)		9,000,000		(Phase III and Phase IV Water Imp, SRP Funded)	\$500,000		
102110 953 Special Construction Account									\$0		
Account Group Total	1,669,013.83	9,943,509	9,048,195	\$0	0.00	10,269,200	9,334,700	\$0	\$325,691		
490500 WRF 21459 4th Ave Water Project									\$0		
610 Principal	74,000.00	74,000				76,000			\$2,000		
620 Interest	35,362.50	36,000	110,000		0.00	33,500	109,500		\$-500		
Account Total	109,362.50	110,000	110,000	\$0	0.00	109,500	109,500	\$0	\$0		
490510 WRF 22493 West Holly Project									\$0		
610 Principal	79,000.00	79,000				81,000			\$2,000		
620 Interest	40,762.50	41,000	120,000		0.00	39,000	120,000		\$-2,000		
Account Total	119,762.50	120,000	120,000	\$0	0.00	120,000	120,000	\$0	\$0		
490520 USDA Rural Dev Loan-P&I									\$0		
610 Principal	19,865.29	22,000				22,595			\$595		
620 Interest	21,571.71	24,000	46,000		0.00	22,609	45,204		\$-1,391		
Account Total	41,437.00	46,000	46,000	\$0	0.00	45,204	45,204	\$0	\$-796		
490530 WRF 24543 Phase 3 Wwater Improvements									\$0		
610 Principal	87,000.00	90,000				90,000			\$0		
620 Interest	46,171.37	40,000	130,000		0.00	40,000	130,000		\$0		
Account Total	133,171.37	130,000	130,000	\$0	0.00	130,000	130,000	\$0	\$0		
054049 WRF 25XXX Phase 4 Water Improvements									\$0		
610 Principal			0			432,000			\$432,000		
620 Interest			0			210,000	642,000		\$210,000		
Account Total	0.00	0	0	\$0	0.00	642,000	642,000	\$0	\$642,000		
FUND TOTAL	2,072,747.20	10,349,509	10,349,509	\$0	0.00	11,315,904	10,673,904	\$0	\$324,395		
5211 WATER IMPACT FEES											
430590 Water Impact Expense											
300 Purchased Services		297,225	297,225			310,000	310,000		\$12,775		
950 Interest			0				0		\$0		
FUND TOTAL	0.00	297,225	297,225	\$0	0.00	310,000	310,000	\$0	\$12,775		
5310 SEWER OPERATING											
430600 Sewer Operating											
100 Personal Services	286,035.77	339,226				400,000			\$60,774		
110 Emp Ben Payouts/Vaca/Sick									\$0		
141 Unemployment Insurance	429.06	1,187				1,000			\$-187		
142 Workers Compensation	10,071.34	15,964				16,000			\$46		
143 F.I.C.A.	21,078.02	25,951				31,000			\$5,049		
144 PERS	25,823.56	30,768				37,000			\$6,232		
146 Health Insurance	68,396.32	117,592	530,677			115,000	600,000		\$-2,592		
200 Supplies	92,497.27	75,000				75,000			\$0		
230 Supplies-Fuel	3,082.57	20,000				20,000			\$0		
300 Purchased Services	195,673.25	245,000		(\$15,000 audit, Attorney \$8,500, MM Arc GIS)		245,000		(\$15,000 audit, Attorney \$8,500, MM Arc GIS)	\$0		
340 Utility Services									\$0		
500 Fixed Chgs (Ins-Rent-Spec Assess)	31,000.00	31,000		(Property \$21,000 Risk \$10,000)		31,000		(Property \$21,000 Risk \$10,000)	\$0		
101000 910 Land-Operating			371,000				371,000		\$0		
102240 911 Land-R&D									\$0		
102250 912 Land-Capital Projects									\$0		
101000 920 Buildings-Operating									\$0		
102240 921 Buildings-R&D									\$0		
102250 922 Buildings-Capital Projects									\$0		
101000 930 Imp Other Than Bldgs-Operating	66,317.45	21,000		(MO Meter replacement, meter replacement)					\$-21,000		
102240 931 Imp Other Than Bldgs-R&D	12,949.85	185,000		(Marbleto rehab & replacement, Michelle's main replacement, 20X service grid cut, city wide misc improvements)		320,300		(Marbleto rehab & replacement, Michelle's main replacement, 20X service grid cut, gen city main hole, 5th Ave, meter replacement, dupont)	\$135,300		
102250 932 Imp Other Than Bldgs-Capital Projects						15,350		(Pool alley sewer replacement)	\$15,350		
101000 940 Machinery & Equipment-Operating	18,083.58	22,500		(general maintenance, all equipment)		38,900		(general maintenance, DD Motors, elevators (Rue, Sally's picture)	\$16,400		
102110 941 Machinery & Equipment-Operating		11,500		(WWTP Lab computer, shop computer)					\$-11,500		
102240 942 Machinery & Equipment-R&D	16,804.57	10,100		(City Hall computers/leaver)					\$-10,100		
102250 943 Machinery & Equipment-Capital Projects	54,849.79	157,600		(box drag, tandem disk, gator, end dump truck, tender, truck w/ crane, PEX's, Sport Service, summer, Mini split, SRP Pump app)		152,800		(box drag, end dump truck, tender, truck w/ crane, Mini split, hamn double roller, pressure washer, )	\$-4,800		
101000 950 Construction-Operating	30,966.47								\$0		
102240 951 Construction-R&D	111,138.00					20,000		(SLIPA Contribution)	\$20,000		
102250 952 Construction-Capital Projects	698,555.60	5,623,750	6,031,450	(P4 Sludge, 9th Ave Extension, Glen City mainhole, Howard Add replacement, 6th St SW)	0.00	1,361,859	1,909,200		\$-4,261,900		
Account Group Total	1,743,756.47	6,933,127	6,933,127	\$0	0.00	2,886,200	2,886,200	\$0	\$-4,052,927		
102220 Restricted for Future Debt Payment			0				0		\$0		
490530 SRF 19450 (WWTP PHASE 3)									\$0		
610 Principal	167,000.00	167,000				167,000			\$0		
620 Interest	71,212.50	72,000	239,000		0.00	72,000	239,000		\$0		
Account Total	238,212.50	239,000	239,000	\$0	0.00	239,000	239,000	\$0	\$0		
490510 SRF 17405 (WWTP PHASE 2)									\$0		
610 Principal	401,000.00	401,000				401,000			\$0		
620 Interest	142,737.50	143,000	544,000		0.00	143,000	544,000		\$0		
Account Total	543,737.50	544,000	544,000	\$0	0.00	544,000	544,000	\$0	\$0		
490520 SRF 16383 (WWTP PHASE 1)									\$0		
610 Principal	30,000.00	30,000				30,000			\$0		
620 Interest	9,187.50	10,000	40,000		0.00	10,000	40,000		\$0		
Account Total	39,187.50	40,000	40,000	\$0	0.00	40,000	40,000	\$0	\$0		
Account Group Total	821,137.50	823,000	823,000	\$0	0.00	823,000	823,000	\$0	\$0		
FUND TOTAL	2,564,887.97	7,756,127	7,756,127	\$0	0.00	3,703,200	3,703,200	\$0	\$-4,052,927		
5311 SEWER IMPACT FEES											
430690 Water Impact Expense											
300 Purchased Services		0	0			0	0		\$0		
950 Construction-Operating		146,315	146,315	(WWTP P4)		153,000	153,000	(WWTP P4)	\$6,685		
FUND TOTAL	0.00	146,315	146,315	\$0	0.00	153,000	153,000	\$0	\$6,685		
5410 SOLID WASTE											
430830 Solid Waste Collection											
100 Personal Services	354,328.64	421,840				417,000			\$-4,840		
110 Emp Ben Payouts/Vaca/Sick			1,368			1,100			\$-268		
141 Unemployment Insurance	531.33					18,000			\$-17,469		
142 Workers Compensation	17,682.01	18,563				16,000			\$-2,563		
143 F.I.C.A.	26,151.69	29,894				32,000			\$2,106		
144 PERS	31,804.51	40,531				38,000			\$2,531		
146 Health Insurance	85,656.63	110,960	623,155			118,000	624,100		\$7,043		
200 Supplies	40,359.18	55,000				55,000			\$0		
230 Supplies-Fuel	1,667.71	60,000									

CITY OF SIDNEY										
ESTIMATED EXPENDITURES 2025-26										
		2024-25	Budgeted	Object	Budget			2025-26	Budget	Expenditure Difference
		Actual	Expenditures	Totals	Notes			Actual	Expenditures	
	143	F.I.C.A.	6,602.85	8,075			7,500			
	144	PERS	9,045.03	9,573			8,750			
	146	Health Insurance	18,014.78	49,455	178,070		33,000	147,750		
	200	Supplies	10,582.85	20,000			20,000			
	230	Supplies-Fuel	1,586.40	15,000			15,000			
	300	Purchased Serv (Utili-Prof-Rap Serv)	30,399.42	35,000		(\$8,500 for audit, Attorney \$8,500, Computer/Software)	35,000			
	500	Fixed Chgs (Insurance)	6,500.00	6,500	76,500	Property \$4000, Risk \$2500	6,500	76,500		
101000	910	Land-Operating								
102240	911	Land-R&D								
102250	912	Land-Capital Projects								
101000	920	Buildings-Operating								
102240	921	Buildings-R&D								
102250	922	Buildings-Capital Projects								
101000	930	Imp Other Than Bldgs-Operating								
102240	931	Imp Other Than Bldgs-R&D		9,500		(City wide misc. improvements)	9,500			
102250	932	Imp Other Than Bldgs-Capital Projects								
101000	940	Machinery & Equipment-Operating	10,778.44							
941	Machinery & Equipment-Norm Meadow									
102240	942	Machinery & Equipment-R&D	9,426.93	30,100		(general maintenance, City Hall comp. & server)	40,000	0		\$9,900
102250	943	Machinery & Equipment-Capital Projects	269,908.00	271,408		(Sweeper, computer)				-\$271,408
101000	950	Construction-Operating								
102240	951	Construction-R&D					20,000			\$20,000
102250	952	Construction-Capital Projects			311,008			69,500		\$0
Account Group Total		464,788.65	565,578	565,578	\$0	0.00	293,750	293,750	\$0	-\$271,828
FUND TOTAL		464,788.65	565,578	565,578	\$0	0.00	293,750	293,750	\$0	-\$271,828
7120 FIRE RELIEF AGENCY FUND										
520000	Other Financing Uses									
520000	800 Interfund Payable	90,000.00	90,000	90,000			90,000	90,000		\$0
FUND TOTAL		90,000.00	90,000	90,000	\$0	0.00	90,000	90,000	\$0	\$0
7970 RICHLAND COUNTY GRANT										
460445	Swimming Pool									
922	Buildings-Capital Projects		5,223	5,223			5,223	5,223		\$0
FUND TOTAL		0.00	5,223	5,223	\$0	0.00	5,223	5,223	\$0	\$0
GRAND TOTAL										
		12,918,793	30,673,036	30,673,036	#VALUE!	0	26,257,458	25,597,458		-48,500

Item a.

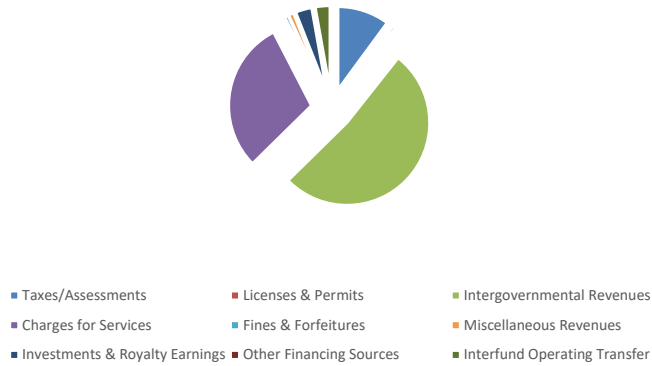


Appropriations-All Funds-FY24-25	
Personnel & Benefits	5,027,060
Operations	4,218,034
Capital	14,439,160
Debt Service	1,922,204
Transfers	633,000
Totals	26,239,458



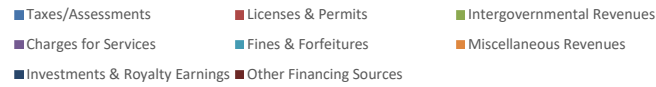
Appropriations-General Fund-FY24-25	
Personnel & Benefits	2,016,605
Operations	1,209,782
Capital	716,981
Debt Service	0
Transfers	0
Totals	3,943,368

Revenues-All Funds-FY24-25



Revenue-All Funds-FY24-25	
Taxes/Assessments	2,303,466
Licenses & Permits	128,506
Intergovernmental Revenues	11,864,624
Charges for Services	6,799,116
Fines & Forfeitures	152,000
Miscellaneous Revenues	217,250
Investments & Royalty Earnings	718,750
Other Financing Sources	0
Interfund Operating Transfer	643,000
Total	22,826,713

REVENUES-GENERAL FUND-FY24-25



Revenue-General Fund-FY24-25	
Taxes/Assessments	1,302,317
Licenses & Permits	128,506
Intergovernmental Revenues	1,702,388
Charges for Services	75,000
Fines & Forfeitures	140,000
Miscellaneous Revenues	126,250
Investments & Royalty Earnings	160,550
Other Financing Sources	0
Total	3,635,011

City of Sidney											
TAX LEVY REQUIREMENTS SCHEDULE											
NON-VOTED LEVIES											
Assessed Valuation		679,659,501.00								Fiscal Year 2025-26	
Tax Valuation		7,929,653.00									
1 Mill Yields (10)		7,929.65									
*Column (3) Total Requirements must equal Column (8) Total Resources											
		(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(9)X(10)	(7)=(5)+(6)	(8)=(4)+(7)	(9)=(6)/(10)	(10)=(4)-(1)+(7)
			Budgeted	*should equal	Cash				*should equal		Estimated
			column (8)	column (8)	Available				column (3)		Ending
Fund #	Fund Name	Appropriation	Cash Reserve	Total Requirements	(Less current liabilities)	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Cash Balance
1000	General	3,943,368	1,731,383	5,674,751	1,729,740	2,677,694	1,267,317	3,945,011	5,674,751	159.82	1,731,383
2170	Airport	19,958	2,337	22,295	1,658	20	20,617	20,637	22,295	2.60	2,337
2190	Comprehensive Liability	48,914	2,582	51,495	1,885	50	49,560	49,610	51,495	6.25	2,582
2220	Library Levy	14,500	333	14,833	14,333	500	0	500	14,833	0.00	333
2260	Storm Disaster	55,000	2,785	57,785	49,006	850	7,930	8,780	57,785	1.00	2,785
2370	PERS-Employer Contribution	319,550	3,006	322,556	117,800	2,550	202,206	204,756	322,556	25.50	3,006
2371	Employer Cont Group Health	368,250	2,352	370,602	88,532	2,550	279,520	282,070	370,602	35.25	2,352
2372	Permissive Health Levy	2,700	152	2,852	2,852	0	0	0	2,852	0.00	152
7120	Fire Relief Agency	90,000	2,705	92,705	-2,491	40	95,156	95,196	92,705	12.00	2,705
2350	Local Government Review	26,828	0	26,828	26,828	0	0	0	26,828	0.00	0
	TOTAL	4,889,068	1,747,635	6,636,703	2,030,142	2,684,254	1,922,306	4,606,561	6,636,703	242.42	1,747,635
							1,922,306				171.47
											242.42
Non-Tax Revenues											
		General	Airport	Comp Liab	Library	Emp Health	Perm Health	PERS	Fire Relief	Total	
	Personal Property Taxes	30,000									
	P&I	5,000	20	50	100	50	0	50	40	5,310	
	PILT	0								0	
	Local Grants	631,536								631,536	
	Marijuana Excise Tax	135,000								135,000	
	State Entitlement	1,021,352								1,021,352	
	License & Permits	128,506								128,506	
	Video Machine	20,500								20,500	
	Charges for Service	35,100								35,100	
	Fire Protection & Road Rep									0	
	Pool	45,000								45,000	
	Court Fines	140,000								140,000	
	Misc	126,150				0				126,150	
	Investment Earnings	160,550	0	0	400	2,500	0	2,500	0	165,950	
	Oil & Gas	0								0	
	Richland County Allocation	24,000								24,000	
	Transfers from General	0				0		0		0	
	Transfers from Revolving									0	
	Other Financing Sources	175,000								175,000	
	State Insurance Prem App									0	
	Total	2,677,694	20	50	500	2,550	0	2,550	40	2,683,404	

# Determination of Proposed Property Tax Increase

Section 7-6-4020 & Section 7-6-4030, MCA  
Aggregate of all Funds/or \_\_\_\_\_ Fund  
FYE June 30, 2026

Reference Line		Enter amounts in yellow cells		
(1)	<b>FY2025 Increase(decrease) in property taxes</b>	\$ (104.77)	\$ (314.32)	\$ (628.64)
= (7) - (13)	(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13))			
(2)	<b>FY2024 Calculation</b>			
(3)	Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
(4)	Taxable Rate: 1.35% of Current Market Value	\$ 1,350.00	\$ 4,050.00	\$ 8,100.00
(5)	Taxable Value Per Mill (1/1000th)	\$ 1.35	\$ 4.05	\$ 8.10
(6)	Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	164.81	\$ 164.81	\$ 164.81
(7)	Calculated Total Property Tax	\$ 222.49	\$ 667.48	\$ 1,334.96
(8)	<b>FY2025 Calculation</b>			
(9)	Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
(10)	Taxable Rate: 1.35% of Current Market Value	\$ 1,350.00	\$ 4,050.00	\$ 8,100.00
(11)	Taxable Value Per Mill (1/1000th)	\$ 1.35	\$ 4.05	\$ 8.10
(12)	Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	242.42	\$ 242.42	\$ 242.42
(13)	Calculated Total Property Tax	\$ 327.27	\$ 981.80	\$ 1,963.60

City/Town/County of \_\_\_\_\_

## Taxable Valuation/Mill Levy Ten-Year History and Analysis

NOTE: The analysis below includes only entity-wide levies subject to the limitations of Section 15-10-420, MCA

If applicable, a separate analysis is provided for levies subject to the limitations of Section 15-10-420, MCA that are authorized and actually imposed using a different taxable valuation.

Analyses contained in this report do not include voted or permissive levies. Voted and/or permissive mills levied in the current year are listed below.

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is <u>not cumulative</u> - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2016 - 2017	11,678,670		98.60	98.60	
2017 - 2018	12,069,783	3.35%	126.28	126.28	
2018 - 2019	11,953,790	-0.96%	132.67	132.67	
2019 - 2020	10,720,634	-10.32%	149.82	149.82	
2020 - 2021	10,815,017	0.88%	152.80	152.80	0.00
2021 - 2022	10,632,918	-1.68%	158.76	158.76	0.00
2022 - 2023	10,470,188	-1.53%	166.45	166.45	0.00
2023-2024	10,884,827	3.96%	164.81	164.81	0.00
2024-2025	10,820,869	-0.59%	171.47	171.47	0.00
2025-2026	7,929,653	-26.72%	242.42	242.42	0.00