



City of Sidney, MT
Budget and Finance Committee Meeting
January 13, 2026 6:15 PM
115 2nd Street SE | Sidney, MT 59270

Committee meetings are open to the public attending in person. If the public does not wish to participate in person, they are also invited to participate via a Zoom meeting or via phone:

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

1. Call to Order
2. Pledge of Allegiance
3. Alderman Present
4. Correction or Approval of Minutes
5. Visitors
6. Monthly Reports
 - a. December 2025 Treasurer's Report
7. New Business
 - a. Budgeting 101

Timeline and Process

Fund, Account, Object

Taxable Valuation, setting the Mill Levy and Mill Levy Funds

General Fund

Enterprise Funds

CIP Funds

- b. Pilot Tourism Grant-Downtown Master Plan and Downtown Corridor

8. Unfinished Business
9. Comments and Questions from the Committee
10. Adjournment

Treasurer's Report
December 2025

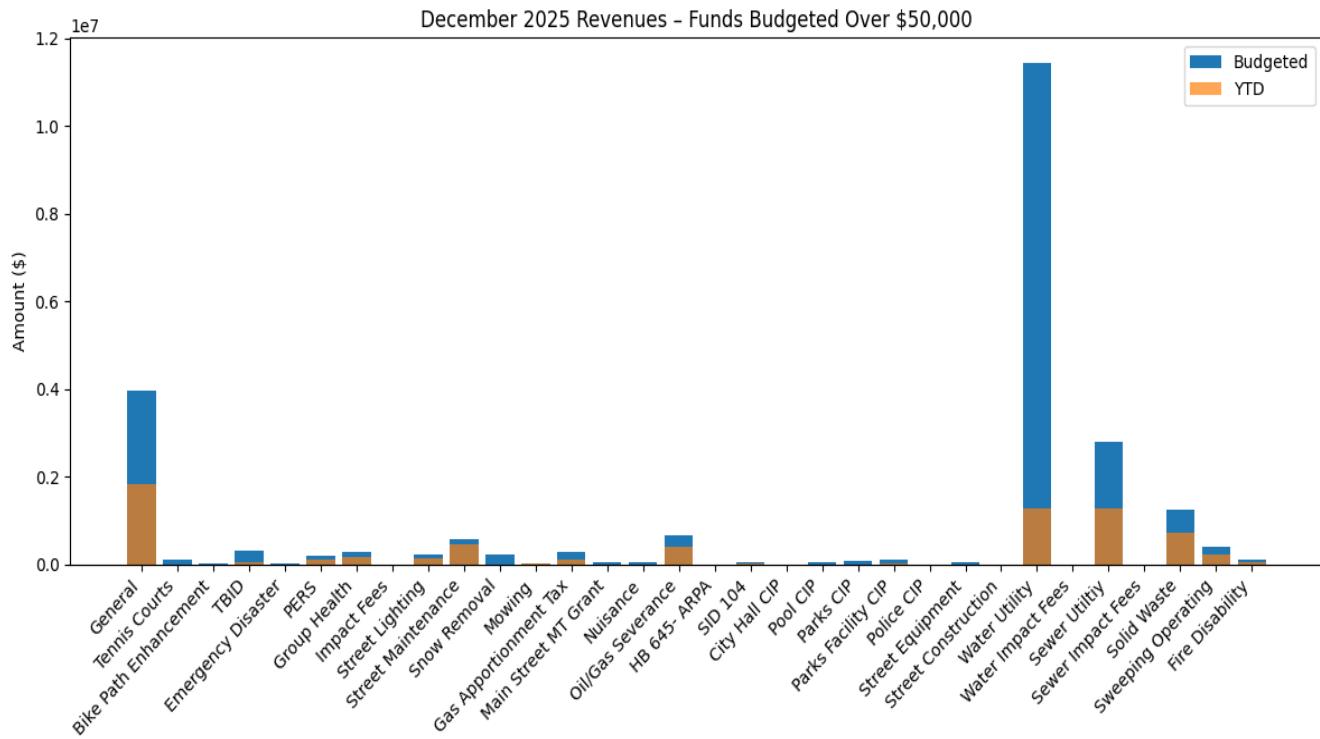
Item a.

Fund	Fund Name	Budgeted Expenses	Expended YTD	% Expended	Budgeted Revenue	Revenued YTD	% Revenued	Cash Balance	Notes
1000	General	\$3,958,568.00	\$1,265,471.28	32%	\$3,955,011	\$1,827,979.07	46%	\$2,098,928.56	
2060	Playgrounds & Parks	\$30,000.00	\$0.00	0%	\$750	\$750.00	100%	\$31,992.27	
2061	Ballparks & Ballfields	\$19,000.00	\$0.00	0%	\$500	\$500.00	100%	\$24,300.75	
2062	Tennis Courts	\$320,000.00	\$6,370.00	2%	\$120,000	\$5,000.00	4%	\$190,229.56	
2063	Bike Path Enhancement	\$97,400.00	\$0.00	0%	\$12,500	\$2,500.00	20%	\$98,912.23	
2101	TBID	\$300,000.00	\$39,696.42	13%	\$300,750	\$39,407.93	13%	\$28,475.27	
2170	Airport	\$19,958.00	\$0.00	0%	\$20,637	\$10,395.16	50%	\$12,053.22	
2190	Comprehensive Liability	\$48,914.00	\$48,913.50	100%	\$49,610	\$23,273.16	47%	-\$23,755.51	
2220	Library Levy	\$14,500.00	\$0.00	0%	\$500	\$672.77	135%	\$15,005.68	
2260	Emergency Disaster	\$55,000.00	\$0.00	0%	\$8,780	\$4,135.87	47%	\$53,141.66	
2350	Local Govt Study Comm	\$26,828.00	\$0.00	0%	\$750	\$19,218.98	2563%	\$46,046.95	
2370	PERS	\$319,550.00	\$83,397.58	26%	\$204,756	\$95,112.71	46%	\$117,007.93	
2371	Group Health	\$368,250.00	\$129,373.83	35%	\$282,070	\$158,572.87	56%	\$92,265.85	
2372	Permissive Health Levy	\$2,700.00	\$0.00	0%	\$0	\$24.82	0%	\$2,876.37	
2390	Drug Forfeiture	\$25,000.00	\$409.35	2%	\$12,750	\$1,050.00	8%	\$33,005.83	
2399	Impact Fees	\$310,990.00	\$0.00	0%	\$6,000	\$6,000.00	100%	\$322,617.50	
2425	Street Lighting	\$233,500.00	\$76,027.17	33%	\$232,100	\$136,387.51	59%	\$490,315.92	
2550	Dutch Elm Tree Removal	\$4,600.00	\$0.00	0%	\$0	\$0.00	0%	\$4,829.95	
2565	Street Maintenance	\$570,750.00	\$294,429.55	52%	\$562,500	\$457,559.98	81%	\$466,432.43	
2566	Snow Removal	\$264,105.00	\$102,326.78	39%	\$226,000	\$4,000.00	2%	\$114,904.30	
2584	Mowing	\$60,000.00	\$8,084.15	13%	\$33,200	\$8,403.55	25%	\$104,751.71	
2598	MVS Park Maintenance	\$12,000.00	\$0.00	0%	\$2,750	\$2,406.72	88%	\$31,309.20	
2810	Police Reserve Training	\$20,000.00	\$4,197.42	21%	\$16,000	\$0.00	0%	\$3,940.59	
2820	Gas Apportionment Tax	\$375,070.00	\$117,310.80	31%	\$296,236	\$106,231.90	36%	\$506,422.37	
2861	Main Street MT Grant	\$80,000.00	\$44,669.43	56%	\$60,000	\$3,539.00	6%	-\$21,130.43	
2869	Nuisance	\$65,000.00	\$0.00	0%	\$40,750	\$2,400.00	6%	\$30,404.25	
2890	Oil/Gas Severance	\$672,100.00	\$1,439.40	0%	\$676,500	\$397,606.31	59%	\$778,233.97	
2990	HB 645- ARPA	\$55,986.00	\$63.28	0%	\$850	\$850.00	100%	\$55,922.81	
3400	Revolving Fund	\$0.00	\$0.00	0%	\$850	\$850.00	100%	\$63,771.93	
3600	SID 100	\$28,715.00	\$0.00	0%	\$0	\$70.01	0%	\$28,785.10	
3601	SID 101A	\$48,667.00	\$0.00	0%	\$0	\$0.00	0%	\$48,667.45	
3604	SID 104	\$52,500.00	\$0.00	0%	\$63,100	\$10,815.59	17%	-\$2,784.07	
4010	City Hall CIP	\$105,780.00	\$247.53	0%	\$0	\$0.00	0%	\$105,277.53	
4011	Pool CIP	\$169,000.00	\$0.00	0%	\$45,000	\$0.00	0%	\$101,781.85	
4015	Parks CIP	\$123,500.00	\$0.00	0%	\$65,000	\$0.00	0%	\$98,796.99	
4016	Parks Facility CIP	\$123,500.00	\$70,000.00	57%	\$98,000	\$20,000.00	20%	\$15,822.05	
4020	Police CIP	\$110,000.00	\$6,948.66	6%	\$0	\$0.00	0%	\$104,438.59	
4025	Police Investigative CIP	\$30,000.00	\$0.00	0%	\$0	\$0.00	0%	\$60,942.96	
4030	Street Equipment	\$127,800.00	\$15,600.00	12%	\$40,000	\$0.00	0%	\$72,324.37	
4031	Street Construction	\$107,000.00	\$0.00	0%	\$0	\$0.00	0%	\$111,589.28	
4040	Fire Equipment	\$40,000.00	\$0.00	0%	\$50,000	\$0.00	0%	\$950,388.23	
4060	Bike Path Enhancement	\$65,000.00	\$0.00	0%	\$0	\$0.00	0%	\$88,110.94	
4070	Downtown Enhancement	\$12,500.00	\$0.00	0%	\$0	\$0.00	0%	\$23,927.42	
4075	Curb & Sidewalk	\$0.00	\$0.00	0%	\$0	\$0.00	0%	\$899.96	
5210	Water Utility	\$10,673,904.00	\$766,667.55	7%	\$11,436,600	\$1,262,577.62	11%	\$7,733,027.52	
5211	Water Impact Fees	\$310,000.00	\$0.00	0%	\$6,000	\$6,000.00	100%	\$313,752.38	
5310	Sewer Utility	\$4,345,200.00	\$2,345,065.21	54%	\$2,801,300	\$1,272,361.77	45%	\$3,246,941.71	
5311	Sewer Impact Fees	\$153,000.00	\$0.00	0%	\$3,000	\$6,000.00	200%	\$156,842.53	
5410	Solid Waste	\$927,850.00	\$421,315.09	45%	\$1,238,000	\$711,809.11	57%	\$594,044.58	
5710	Sweeping Operating	\$293,750.00	\$132,033.49	45%	\$413,216	\$238,580.90	58%	\$481,862.04	
7075	Playgrounds & Parks	\$0.00	\$0.00	0%	\$0	\$0.00	0%	\$0.00	
7120	Fire Disability	\$90,000.00	\$0.00	0%	\$95,196	\$39,494.93	41%	\$37,004.35	
7970	Grant-Richland County	\$5,223.00	\$0.00	0%	\$0	\$0.00	0%	\$6,119.24	
Totals		\$26,272,658.00	\$5,980,057.47	13%	\$23,477,512	\$6,882,538.24	14%	\$20,151,776.12	

**City of Sidney
Treasurer's Report
December 2025**

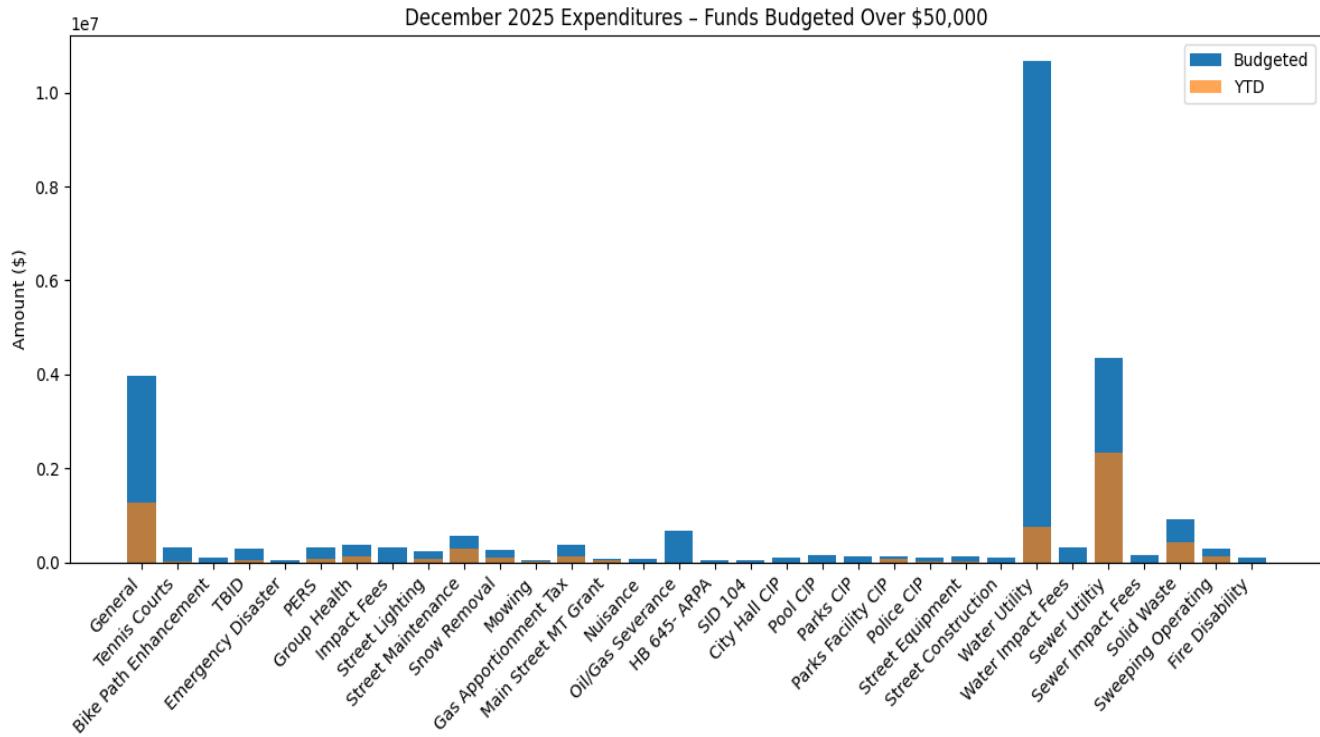
December 2025 – Revenues

This chart shows how revenues are tracking for funds budgeted over \$50,000. Overall, collections remain steady and consistent with expected seasonal patterns.



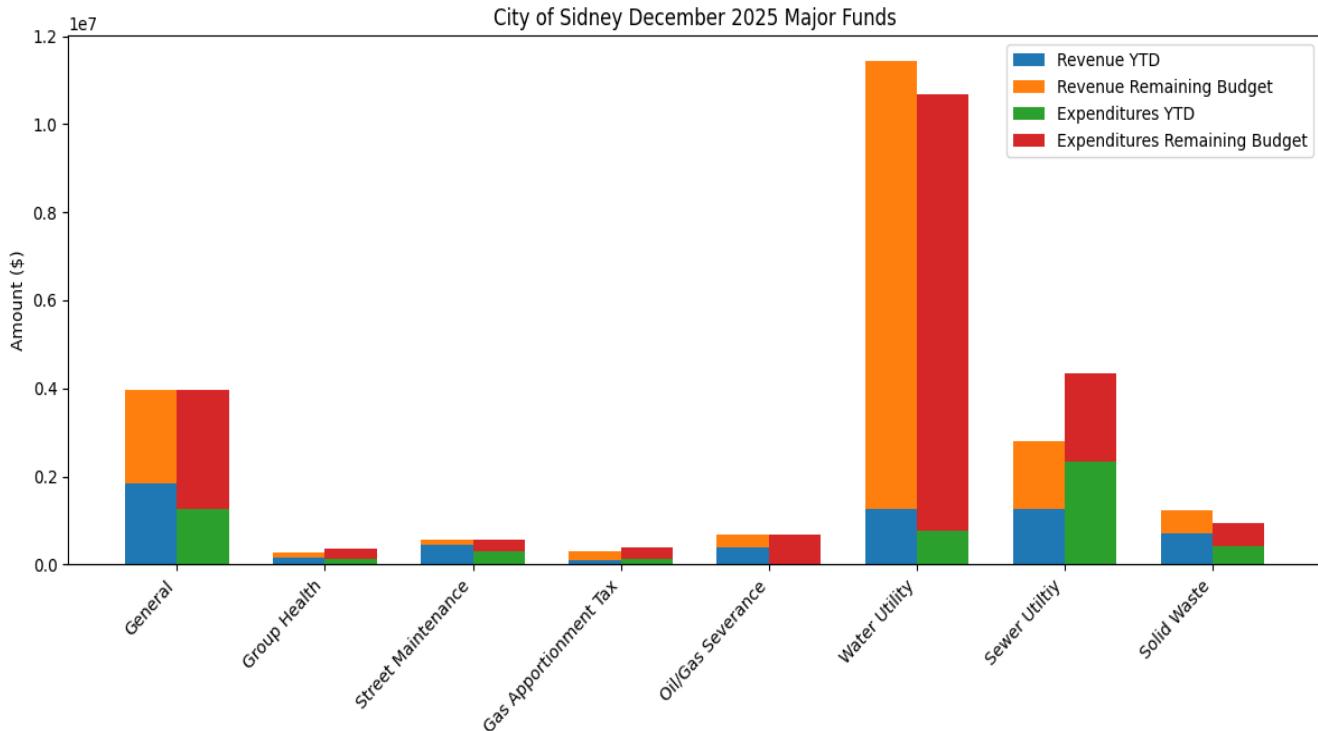
December 2025 – Expenditures

Spending through December reflects normal operational activity and year-end timing. No funds are showing unexpected expenditure pressure at this point.



December 2025 – Major Funds Overview

This overview highlights the City's largest operating funds and provides a high-level snapshot of revenues and expenditures compared to remaining budget capacity.



Overall Financial Summary – December 2025

Overall, the City's finances continue to track where we would expect them to be at this point in the fiscal year. Revenues are coming in steadily, and expenditures are following normal seasonal and operational patterns. At this time, there are no major variances or concerns that would warrant changes to the adopted budget. Staff will continue to monitor trends closely and keep Council informed as the year progresses.



MONTANA
Form AB-72T
Rev. 6-25

2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Richland County

CITY OF SIDNEY

Certified values are now available online at property.mt.gov/cov

1. 2025 Total Market Value ¹	\$	679,659,501
2. 2025 Total Taxable Value ²	\$	7,929,653
3. 2025 Taxable Value of Newly Taxable Property.....	\$	117,634
4. 2025 Taxable Value less Incremental Taxable Value ³	\$	7,929,653
5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-
6. 2025 Tax Loss from HB212.....	\$	-
7. TIF Districts		

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value

Total Incremental Value \$ -

Preparer Bobbi McMurry Date 8/4/2025

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

The Determination of Tax Revenue and Mill Levy Limitations form computes the current year authorized mill levy and tax revenue limitation per 15-10-420, MCA. After entering current year mills actually levied, the form computes the current year tax revenue actually assessed, and the total carry forward mills that may be levied in a subsequent year per 15-10-420(1)(b), MCA.

INSTRUCTIONS BY REFERENCE LINE

(1) Enter Ad valorem tax revenue **Actually** assessed in the prior year (from the Prior Year's Form - Line 17).

Note: The **Actual** number of mills levied in the prior year:

INCLUDES carry forward mills per 15-10-420(1)(b), MCA, **Actually** levied in the prior year.

DOES NOT INCLUDE permissive mills per 15-10-420(9)(a), MCA or voted mills per 15-10-420(2), MCA, **Actually** levied in the prior year.

(2) Current year inflation adjustment percentage: This % is calculated by the Department of Revenue and is equal to one-half of the average rate of inflation for the prior 3 years per 15-10-420(1)(c), MCA. Line (1) is multiplied by this % to auto-calculate the increase.

(3) Subtract, **enter as a negative amount**, Ad Valorem tax revenue **Actually** assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) per 15-10-420(6), MCA: From Prior Year's Form - Line 20 **or** Determined by multiplying the prior year's **Actual** mill levy times the **prior year per mill value** of net and gross proceeds (Class 1 & 2 property).

(3.5) Subtract, **enter as a negative amount**, the reimbursement for class eight rate reduction and exemption per 15-1-123, MCA. HB212 (2023 Legislature). Information can be found on the Department of Revenue website: <https://mtrevenue.gov/dor-publications/entitlement-share-payments>; On the HB212 Reimbursements document you will use the FY2025 All Class 8 Property Tax Reimbursement for each taxing jurisdiction.

(4) Adjusted Ad Valorem Tax Revenue: Auto-calculated as the sum of items (1) through (3).

(5) Enter the "Total Taxable Value" located on line 2 of the Certified Taxable Valuation Information sheet provided by the Department of Revenue. This "Total Taxable Value" is then divided by 1,000 and auto-calculated in the salmon-shaded cell as the **taxable value per mill**.

(6) Subtract, **enter as a negative amount**, the 'Total Incremental Value' of all tax increment financing (TIF) districts located on line 6 of the Certified Taxable Valuation Information sheet provided by the Department of Revenue. The Total Incremental Value is then divided by 1,000 and auto-calculated in the salmon-shaded cell as the **incremental value per mill**.

(7) Taxable value per mill (adjusted for removal of TIF per mill incremental district value): Auto-calculated as the sum of (5) & (6).

(8) Subtract, **enter as a negative amount**, the 'Taxable Value of Newly Taxable Property' located on line 3 of the Certified Taxable Valuation Information Sheet provided by the Department of Revenue. The Taxable Value of Newly Taxable Property is then divided by 1,000 and auto-calculated in the salmon-shaded cell as the **value of newly taxable property per mill**.

INSTRUCTIONS BY REFERENCE LINE

(9) Subtract, **enter as a negative amount**, the amount of 'Taxable Value of Net and Gross Proceeds, (Class 1 & Class 2)' located on line 5 of the Certified Taxable Valuation Information Sheet provided by the Department of Revenue. The Taxable Value of Net and Gross Proceeds, (Class 1 & Class 2) is then divided by 1000 and auto-calculated in the salmon-shaded cell as the value of net and gross proceeds per mill.

(10) The Adjusted Taxable Value Per Mill: Auto-calculated as the sum of (7) through (9).

(11) The Current Year Calculated Mill Levy: The number of mills is auto-calculated by dividing Line (4) by Line (10). Displayed to the nearest hundredth of a mill per 15-10-201, MCA.

(12) Current Year Calculated Ad Valorem Tax Revenue: This revenue amount is auto-calculated by multiplying Line (7) by Line (11).

CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT

(13) Enter number of carry forward mills from the prior year - Prior Year's form Line (22) . The number of mills should be entered in tenths and hundredths of mills (example: 2.34), per 15-10-201, MCA.

(14) Total current year authorized mill levy including prior years' carry forward mills: Auto-calculated as the sum of Line (11) and Line (13).

(15) Total current year authorized ad valorem tax revenue assessment: Auto-calculated by multiplying Line (7) by Line (14).

CURRENT YEAR ACTUALLY LEVIED/ASSESSED

(16) Enter number of mills actually levied in current year. The number of mills should be entered in tenths and hundredths of mills (example: 23.45), per 15-10-201, MCA.

NOTE: The number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. **Do Not** include the number of voted or permissive mills imposed in the current year.

(17) Total ad valorem tax revenue actually assessed in current year: Auto-calculated by multiplying Line (7) by Line (16).

RECAPITULATION OF ACTUAL

(18) Ad valorem tax revenue actually assessed: Auto-calculated by multiplying Line (10) by Line (16).

(19) Ad valorem tax revenue actually assessed attributable to newly taxable property: Auto-calculated by multiplying Line (8) by Line (16). If manually calculating, enter as a positive amount.

(20) Ad valorem tax revenue actually assessed attributable to Class 1 & 2 properties (net and gross proceeds): Auto-calculated by multiplying Line (9) by Line (16). If manually calculating, enter as a positive amount.

(21) Total ad valorem tax revenue actually assessed in current year: Auto-calculated as the sum of Lines (18) through (20)

INSTRUCTIONS BY REFERENCE LINE

(22) Total carry forward mills that may be levied in a subsequent year: Auto-calculated as Line (14) minus Line (16).

Revised 1/2024

Determination of Tax Revenue and Mill Levy Limitations																																																																																																													
Section 15-10-420, MCA																																																																																																													
Aggregate of all Funds/or _____ Fund																																																																																																													
FYE June 30, 2026																																																																																																													
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Click on links below to view instructions		Preparer Notes: (To print Preparer Notes highlight column and choose 'Print Selection'. To print Levy Comp form choose 'Print Active Sheet')																																																																																																											
(1) Instructions (2) Instructions (3) Instructions (4) Instructions (5) Instructions (6) Instructions (7) Instructions (8) Instructions (9) Instructions (10) Instructions (11) Instructions (12) Instructions (13) Instructions (14) Instructions (15) Instructions (16) Instructions (17) Instructions (18) Instructions (19) Instructions (20) Instructions (21) Instructions (22) Instructions	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 30%;">Reference Line</th> <th style="text-align: left; width: 50%;">Description</th> <th style="text-align: right; width: 20%;">Enter amounts in yellow cells</th> <th style="text-align: right; width: 20%;">Auto-Calculation (If completing manually enter amounts as instructed)</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>Enter Ad valorem tax revenue ACTUALLY ASSESSED IN THE PRIOR YEAR (from Prior Year's form Line 17)</td> <td style="text-align: right;">\$ 1,854,683</td> <td style="text-align: right;">\$ 1,854,683</td> </tr> <tr> <td>(2)</td> <td>Add: Current year inflation adjustment @ 2.11%</td> <td style="text-align: right;">\$ 39,134</td> <td style="text-align: right;">\$ 39,134</td> </tr> <tr> <td>(3)</td> <td>Subtract: Ad valorem tax revenue ACTUALLY ASSESSED IN THE PRIOR YEAR for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20) (enter as negative)</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>(4)</td> <td>Adjusted ad valorem tax revenue</td> <td style="text-align: right;">\$ 1,893,817</td> <td style="text-align: right;">\$ 1,893,817</td> </tr> <tr> <td colspan="4" style="text-align: center;">ENTERING TAXABLE VALUES</td> </tr> <tr> <td>(5)</td> <td>Enter 'Total Taxable Value' - from Department of Revenue Certified Taxable Valuation Information form, line # 2</td> <td style="text-align: right;">\$ 7,929,653</td> <td style="text-align: right;">\$ 7,929,653</td> </tr> <tr> <td>(6)</td> <td>Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue Certified Taxable Valuation Information form, line # 6 (enter as negative)</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>(7)</td> <td>Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)</td> <td style="text-align: right;">\$ 7,929,653</td> <td style="text-align: right;">\$ 7,929,653</td> </tr> <tr> <td>(8)</td> <td>Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative)</td> <td style="text-align: right;">\$ 117,634</td> <td style="text-align: right;">\$ (117,634)</td> </tr> <tr> <td>(9)</td> <td>Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (enter as negative)</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>(10)</td> <td>Adjusted Taxable value per mill</td> <td style="text-align: right;">\$ 7,812,019</td> <td style="text-align: right;">\$ 7,812,019</td> </tr> <tr> <td>(11)</td> <td>CURRENT YEAR calculated mill levy</td> <td style="text-align: right;">\$ 242.42</td> <td style="text-align: right;">\$ 242.42</td> </tr> <tr> <td>(12)</td> <td>CURRENT YEAR calculated ad valorem tax revenue</td> <td style="text-align: right;">\$ 1,922,306</td> <td style="text-align: right;">\$ 1,922,306</td> </tr> <tr> <td colspan="4" style="text-align: center;">CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</td> </tr> <tr> <td>(13)</td> <td>Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)</td> <td style="text-align: right;">\$ 0.00</td> <td style="text-align: right;">\$ 0.00</td> </tr> <tr> <td>(14)</td> <td>Total current year authorized mill levy, including Prior Years' carry forward mills</td> <td style="text-align: right;">\$ 242.42</td> <td style="text-align: right;">\$ 242.42</td> </tr> <tr> <td>(15)</td> <td>Total current year authorized ad valorem tax revenue assessment</td> <td style="text-align: right;">\$ 1,922,306</td> <td style="text-align: right;">\$ 1,922,306</td> </tr> <tr> <td colspan="4" style="text-align: center;">CURRENT YEAR ACTUALLY LEVIED/ASSESSED</td> </tr> <tr> <td>(16)</td> <td>Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.)</td> <td style="text-align: right;">\$ 242.42</td> <td style="text-align: right;">\$ 242.42</td> </tr> <tr> <td>(17)</td> <td>Total ad valorem tax revenue actually assessed in current year</td> <td style="text-align: right;">\$ 1,922,306</td> <td style="text-align: right;">\$ 1,922,306</td> </tr> <tr> <td colspan="4" style="text-align: center;">RECAPITULATION OF ACTUAL:</td> </tr> <tr> <td>(18)</td> <td>Ad valorem tax revenue actually assessed</td> <td style="text-align: right;">\$ 1,893,789</td> <td style="text-align: right;">\$ 1,893,789</td> </tr> <tr> <td>(19)</td> <td>Ad valorem tax revenue actually assessed for newly taxable property</td> <td style="text-align: right;">\$ 28,517</td> <td style="text-align: right;">\$ 28,517</td> </tr> <tr> <td>(20)</td> <td>Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>(21)</td> <td>Total ad valorem tax revenue actually assessed in current year</td> <td style="text-align: right;">\$ 1,922,306</td> <td style="text-align: right;">\$ 1,922,306</td> </tr> <tr> <td>(22)</td> <td>Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. 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Revised 6/2021

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2025

Entity Name: _____

Reference Line	Enter Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> <u>Year's form Line 17</u>	(from Prior	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> <u>Year's form Line 17</u>			\$ -
(2)	Add: Current year inflation adjustment @ 2.80%			\$ -
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> for Class 1 and 2 property, (net and gross proceeds) <u>(from Prior Year's form Line 20)</u> (enter as negative)			\$ -
(3.5)	Subtract: Department of Revenue FY2025 All Class 8 Business Property Tax Reimbursement <u>(15-1123 MCA)</u> <u>This is a new line for FY2025 only; see the Instructions tab for additional information</u> (enter as negative) Line 6 on the certified value sheets from DOR			\$ -
(4)	Adjusted ad valorem tax revenue			\$ -
$= (1)+(2)+(3)+(3.5)$				
	ENTERING TAXABLE VALUES			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2			\$ -
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 7 (enter as negative)			\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value) $= (5) + (6)$			\$ -
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)			\$ -
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)			\$ -
(10)	Adjusted Taxable value per mill $= (7) + (8) + (9)$			\$ -
$= (7) + (8) + (9)$				
(11)	CURRENT YEAR calculated mill levy $= (4) / (10)$			#DIV/0!
(12)	CURRENT YEAR calculated ad valorem tax revenue $= (7) \times (11)$			#DIV/0!
	CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT			
(13)	Enter total number of carry forward mills from prior year <u>(from Prior Year's form Line 22)</u>			0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills $= (11) + (13)$			#DIV/0!
(15)	Total current year authorized ad valorem tax revenue assessment $= (7) \times (14)$			#DIV/0!
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED			
(16)	Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)			0.00
(17)	Total ad valorem tax revenue actually assessed in current year $= (7) \times (16)$			\$ -
	RECAPITULATION OF ACTUAL:			
(18)	Ad valorem tax revenue actually assessed $'= (10) \times (16)$			\$ -
(19)	Ad valorem tax revenue actually assessed for newly taxable property			\$ -
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)			\$ -
(21)	Total ad valorem tax revenue actually assessed in current year $= (18) + (19) + (20)$			\$ -

(22)
=(14) - (16)

Total carry forward mills that may be levied in a subsequent year
(Number should be equal to or greater than zero. A (negative) number indicates an over levy.)

#DIV/0!

Click on links
below
to view
Instructions

Reference
Line

[\(1\) Instructions](#)

(1)

[\(2\) Instructions](#)

(2)

[\(3\) Instructions](#)

(3)

[\(4\) Instructions](#)

(4)

$$= (1) + (2) + (3)$$

[\(5\) Instructions](#)

(5)

[\(6\) Instructions](#)

(6)

[\(7\) Instructions](#)

(7)

$$= (5) + (6)$$

[\(8\) Instructions](#)

(8)

[\(9\) Instructions](#)

(9)

[\(10\) Instructions](#)

(10)

$$= (7) + (8) + (9)$$

[\(11\) Instructions](#)

(11)

$$= (4) / (10)$$

[\(12\) Instructions](#)

(12)

$$= (7) \times (11)$$

[\(13\) Instructions](#)

(13)

[\(14\) Instructions](#)

(14)
 $=(11) + (13)$

[\(15\) Instructions](#)

(15)
 $=(7) \times (14)$

[\(16\) Instructions](#)

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(17)
 $=(7) \times (16)$

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(18)
 $' = (10) \times (16)$

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(21)
 $=(18) + (19) + (20)$

[\(22\) Instructions](#)

(22)
 $=(14) - (16)$

Revised 6/2021

Determination of Tax Revenue and Mill Levy Limit

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2024

Entity Name: _____

Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from
 Prior Year's form Line 17)

Add: Current year inflation adjustment @ 2.46%

Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2
 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)

Adjusted ad valorem tax revenue

ENTERING TAXABLE VALUES

Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2

Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from
 Department of Revenue *Certified Taxable Valuation Information* form, line # 6
 (enter as negative)

Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)

Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)

Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department
 of Revenue *Certified Taxable Valuation Information* form, line # 5
 (enter as negative)

Adjusted Taxable value per mill

CURRENT YEAR calculated mill levy

CURRENT YEAR calculated ad valorem tax revenue

CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT

Enter total number of carry forward mills from prior year **(from Prior Year's form Line 22)**

Total current year authorized mill levy, including Prior Years' carry forward mills

Total current year authorized ad valorem tax revenue assessment

CURRENT YEAR ACTUALLY LEVIED/ASSESSED

Enter number of mills actually levied in current year

(Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.)

Total ad valorem tax revenue actually assessed in current year

RECAPITULATION OF ACTUAL:

Ad valorem tax revenue actually assessed

Ad valorem tax revenue actually assessed for newly taxable property

Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)

Total ad valorem tax revenue actually assessed in current year

Total carry forward mills that may be levied in a subsequent year

(Number should be equal to or greater than zero. A (negative) number indicates an over levy.)

itions

Preparer

Notes:

(To print Preparer Notes highlight column and choose 'Print Selection'.

To print Levy Comp form choose
'Print Active Sheet')

Enter amounts in
yellow cells

Auto-Calculation
(If completing manually
enter amounts as
instructed)

\$ -

\$ -

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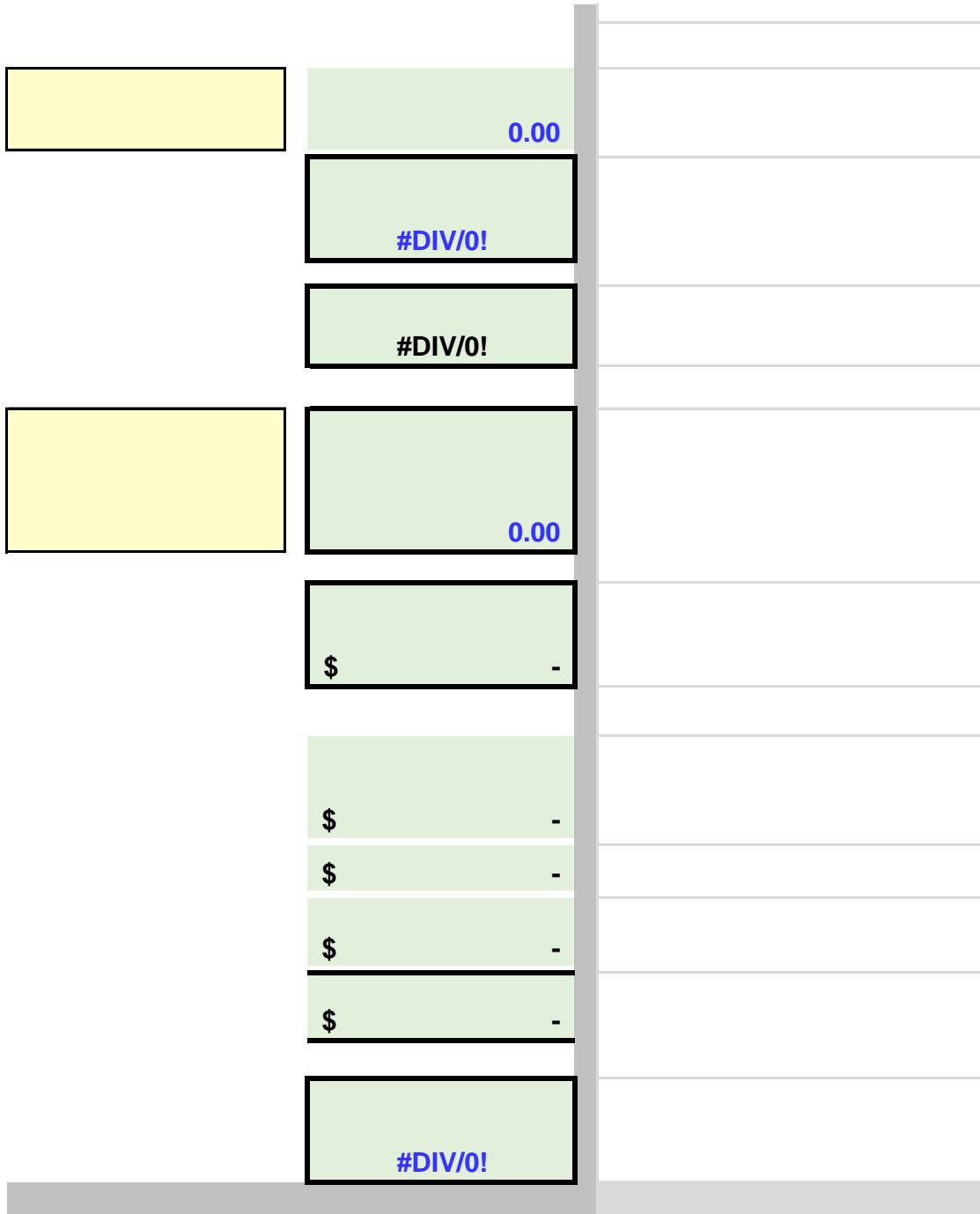
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Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

Item a.

FYE June 30, 2023

Entity Name: _____

Reference Line	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year <small>(from Prior Year's form Line 17)</small>	(from	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year <small>(from Prior Year's form Line 17)</small>	(from	\$ 2,199,991	\$ 2,199,991
(2)	Add: Current year inflation adjustment @ 1.77%		\$ 38,940	\$ 38,940
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) <small>(from Prior Year's form Line 20) (enter as negative)</small>	(15-	\$ -	\$ -
(3.5)	Subtract: Department of Revenue FY2023 All Class 8 Business Property Tax Reimbursement 1-123 MCA) <small><u>This is a new line for FY2023 only; see the Instructions tab for additional information</u> (enter as negative)</small>	(15-	\$ (47,600)	\$ (47,600)
(4)	Adjusted ad valorem tax revenue		\$ 2,191,331	\$ 2,191,331
= (1)+(2)+(3)+(3.5)				
	<u>ENTERING TAXABLE VALUES</u>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2	\$ 23,188,697	\$ 23,188.697	\$ 23,188.697
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 <small>(enter as negative)</small>	\$ (1,396,908)	\$ (1,396.908)	\$ (1,396.908)
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value) <small>= (5) + (6)</small>		\$ 21,791.789	\$ 21,791.789
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 <small>(enter as negative)</small>	\$ (719,182)	\$ (719.182)	\$ (719.182)
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 <small>(enter as negative)</small>	\$ -	\$ -	\$ -
(10)	Adjusted Taxable value per mill <small>= (7) + (8) + (9)</small>		\$ 21,072.607	\$ 21,072.607
(11)	CURRENT YEAR calculated mill levy <small>= (4) / (10)</small>		\$ 103.99	\$ 103.99
(12)	CURRENT YEAR calculated ad valorem tax revenue <small>= (7) x (11)</small>		\$ 2,266,128	\$ 2,266,128
	<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>			
(13)	Enter total number of carry forward mills from prior year <small>(from Prior Year's form Line 22)</small>	\$ 0.00	\$ 0.00	\$ 0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills <small>= (11) + (13)</small>	\$ 103.99	\$ 103.99	\$ 103.99
(15)	Total current year authorized ad valorem tax revenue assessment <small>= (7) x (14)</small>	\$ 2,266,128	\$ 2,266,128	\$ 2,266,128
	<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>			
(16)	Enter number of mills actually levied in current year <small>(Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.)</small>	\$ 103.99	\$ 103.99	\$ 103.99
(17)	Total ad valorem tax revenue actually assessed in current year <small>= (7) x (16)</small>	\$ 2,266,128	\$ 2,266,128	\$ 2,266,128
	<u>RECAPITULATION OF ACTUAL:</u>			
(18)	Ad valorem tax revenue actually assessed <small>= (10) x (16)</small>	\$ 2,191,340	\$ 2,191,340	\$ 2,191,340
(19)	Ad valorem tax revenue actually assessed for newly taxable property	\$ 74,788	\$ 74,788	\$ 74,788
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)	\$ -	\$ -	\$ -
(21)	Total ad valorem tax revenue actually assessed in current year <small>= (18) + (19) + (20)</small>	\$ 2,266,128	\$ 2,266,128	\$ 2,266,128
(22)	Total carry forward mills that may be levied in a subsequent year <small>= (14) - (16)</small> <small>(Number should be equal to or greater than zero. A (negative) number indicates an over levy.)</small>	\$ 0.00	\$ 0.00	\$ 0.00

Click on links
below
to view
Instructions

Reference
Line

[\(1\) Instructions](#)

(1)

[\(2\) Instructions](#)

(2)

[\(3\) Instructions](#)

(3)

[\(4\) Instructions](#)

(4)

$$= (1) + (2) + (3)$$

[\(5\) Instructions](#)

(5)

[\(6\) Instructions](#)

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[\(7\) Instructions](#)

(7)

$$= (5) + (6)$$

[\(8\) Instructions](#)

(8)

[\(9\) Instructions](#)

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[\(10\) Instructions](#)

(10)

$$= (7) + (8) + (9)$$

[\(11\) Instructions](#)

(11)

$$= (4) / (10)$$

[\(12\) Instructions](#)

(12)

$$= (7) \times (11)$$

[\(13\) Instructions](#)

(13)

[\(14\) Instructions](#)

(14)
 $=(11) + (13)$

[\(15\) Instructions](#)

(15)
 $=(7) \times (14)$

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(16)

[\(17\) Instructions](#)

(17)
 $=(7) \times (16)$

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(18)
 $' = (10) \times (16)$

[\(19\) Instructions](#)

(19)

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(20)

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(21)
 $=(18) + (19) + (20)$

[\(22\) Instructions](#)

(22)
 $=(14) - (16)$

Determination of Tax Revenue and Mill Levy Limit

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2022

Entity Name: _____

Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from
 Prior Year's form Line 17)

Add: Current year inflation adjustment @ 0.93%

Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2
 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)

Adjusted ad valorem tax revenue

ENTERING TAXABLE VALUES

Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2

Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from
 Department of Revenue *Certified Taxable Valuation Information* form, line # 6
 (enter as negative)

Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)

Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)

Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department
 of Revenue *Certified Taxable Valuation Information* form, line # 5
 (enter as negative)

Adjusted Taxable value per mill

CURRENT YEAR calculated mill levy

CURRENT YEAR calculated ad valorem tax revenue

CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT

Enter total number of carry forward mills from prior year **(from Prior Year's form Line 22)**

Total current year authorized mill levy, including Prior Years' carry forward mills

Total current year authorized ad valorem tax revenue assessment

CURRENT YEAR ACTUALLY LEVIED/ASSESSED

Enter number of mills actually levied in current year

(Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.)

Total ad valorem tax revenue actually assessed in current year

RECAPITULATION OF ACTUAL:

Ad valorem tax revenue actually assessed

Ad valorem tax revenue actually assessed for newly taxable property

Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)

Total ad valorem tax revenue actually assessed in current year

Total carry forward mills that may be levied in a subsequent year

(Number should be equal to or greater than zero. A (negative) number indicates an over levy.)

tions

PreparerNotes:

(To print Preparer Notes highlight column and choose 'Print Selection'.

To print Levy Comp form choose
'Print Active Sheet')

Enter amounts in
yellow cells

Auto-Calculation
(If completing manually
enter amounts as
instructed)

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\$ -

--

\$ -

\$ -

\$ -

\$ 23,213,754

\$ 23,213.754

\$ (423,007)

\$ (423.007)

\$ (360,456)

\$ (360.456)

--

\$ -

\$ 22,430.291

96.53

\$ 2,199,991

0.00	0.00	
	96.53	
	\$ 2,199,991	
96.53	96.53	
	\$ 2,199,991	
	\$ 2,165,196	
	\$ 34,795	
	\$ -	
	\$ 2,199,991	
	0.00	

Click on links
below
to view
Instructions

Reference
Line

[\(1\) Instructions](#)

(1)

[\(2\) Instructions](#)

(2)

[\(3\) Instructions](#)

(3)

[\(4\) Instructions](#)

(4)

$$= (1) + (2) + (3)$$

[\(5\) Instructions](#)

(5)

[\(6\) Instructions](#)

(6)

[\(7\) Instructions](#)

(7)

$$= (5) + (6)$$

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(8)

[\(9\) Instructions](#)

(9)

[\(10\) Instructions](#)

(10)

$$= (7) + (8) + (9)$$

[\(11\) Instructions](#)

(11)

$$= (4) / (10)$$

[\(12\) Instructions](#)

(12)

$$= (7) \times (11)$$

[\(13\) Instructions](#)

(13)

[\(14\) Instructions](#)

(14)
 $=(11) + (13)$

[\(15\) Instructions](#)

(15)
 $=(7) \times (14)$

[\(16\) Instructions](#)

(16)

[\(17\) Instructions](#)

(17)
 $=(7) \times (16)$

[\(18\) Instructions](#)

(18)
 $' = (10) \times (16)$

[\(19\) Instructions](#)

(19)

[\(20\) Instructions](#)

(20)

[\(21\) Instructions](#)

(21)
 $=(18) + (19) + (20)$

[\(22\) Instructions](#)

(22)
 $=(14) - (16)$

Determination of Tax Revenue and Mill Levy Limit

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2021

Entity Name: _____

Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from
 Prior Year's form Line 17)

Add: Current year inflation adjustment @ 1.05%

Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2
 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)

Adjusted ad valorem tax revenue

ENTERING TAXABLE VALUES

Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2

Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from
 Department of Revenue *Certified Taxable Valuation Information* form, line # 6
 (enter as negative)

Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)

Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 3 (enter as negative)

Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department
 of Revenue *Certified Taxable Valuation Information* form, line # 5
 (enter as negative)

Adjusted Taxable value per mill

CURRENT YEAR calculated mill levy

CURRENT YEAR calculated ad valorem tax revenue

CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT

Enter total number of carry forward mills from prior year **(from Prior Year's form Line 22)**

Total current year authorized mill levy, including Prior Years' carry forward mills

Total current year authorized ad valorem tax revenue assessment

CURRENT YEAR ACTUALLY LEVIED/ASSESSED

Enter number of mills actually levied in current year

(Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.)

Total ad valorem tax revenue actually assessed in current year

RECAPITULATION OF ACTUAL:

Ad valorem tax revenue actually assessed

Ad valorem tax revenue actually assessed for newly taxable property

Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)

Total ad valorem tax revenue actually assessed in current year

Total carry forward mills that may be levied in a subsequent year

(Number should be equal to or greater than zero. A (negative) number indicates an over levy.)

itions

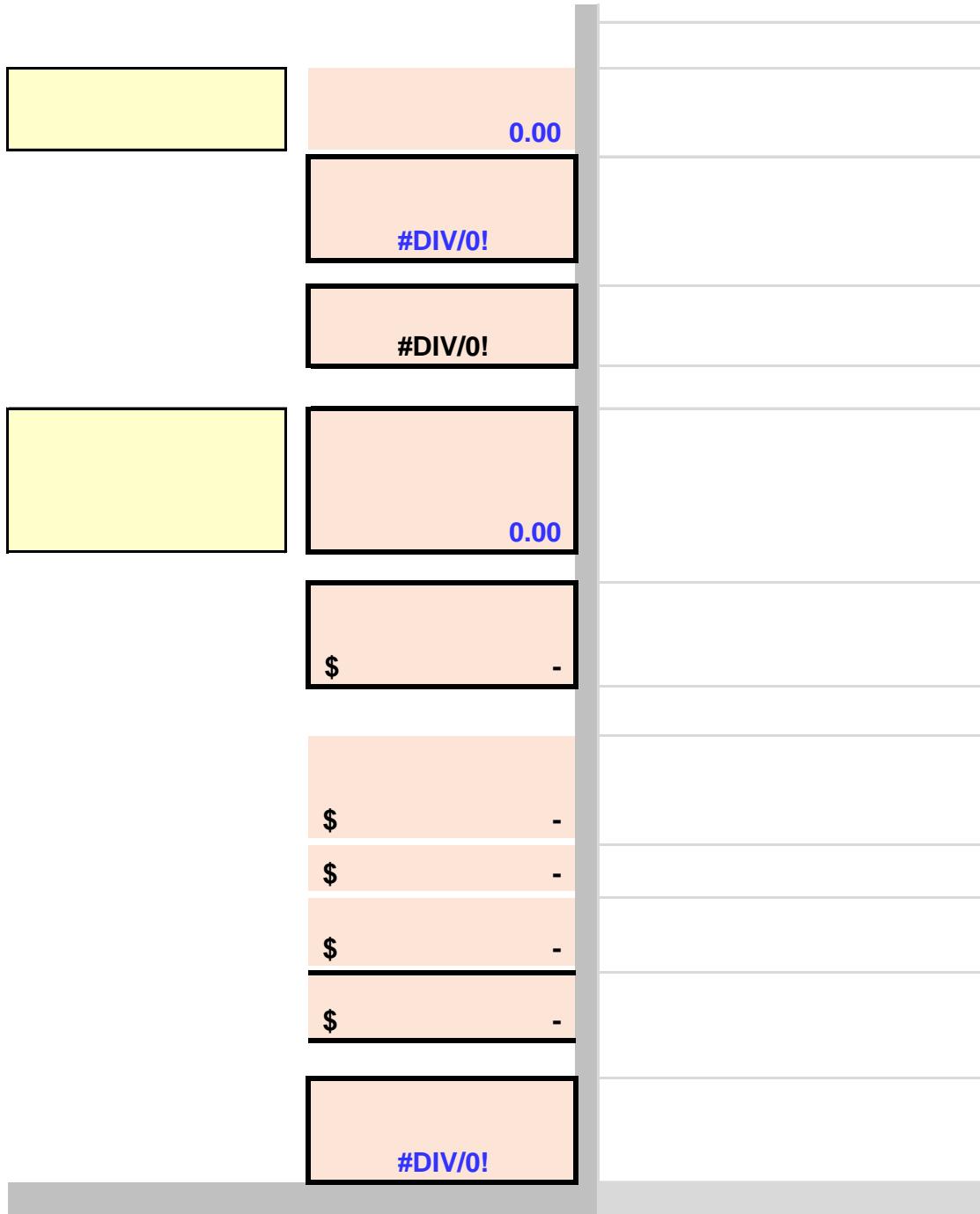
Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	#DIV/0!	
	#DIV/0!	

Preparer

Notes:

(To print Preparer Notes highlight column and choose 'Print Selection'.

To print Levy Comp form choose
'Print Active Sheet')



Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2020

Entity Name: _____

Item a.

Reference Line	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's form Line 17)	\$ -
(2)	Add: Current year inflation adjustment @ 1.02%	\$ -
(3)	Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)	\$ -
(4)	Adjusted ad valorem tax revenue	\$ -
= (1) + (2) + (3)		
<u>ENTERING TAXABLE VALUES</u>		
(5)	Enter 'Total Taxable Value' - from Department of Revenue Certified Taxable Valuation Information form, line # 2	\$ -
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue Certified Taxable Valuation Information form, line # 6 (enter as negative)	\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value) = (5) + (6)	\$ -
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative)	\$ -
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (enter as negative)	\$ -
(10)	Adjusted Taxable value per mill = (7) + (8) + (9)	\$ -
(11)	CURRENT YEAR calculated mill levy = (4) / (10)	#DIV/0!
(12)	CURRENT YEAR calculated ad valorem tax revenue = (7) x (11)	#DIV/0!
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>		
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills = (11) + (13)	#DIV/0!
(15)	Total current year authorized ad valorem tax revenue assessment = (7) x (14)	#DIV/0!
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>		
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	0.00
(17)	Total ad valorem tax revenue actually assessed in current year = (7) x (16)	\$ -
<u>RECAPITULATION OF ACTUAL:</u>		
(18)	Ad valorem tax revenue actually assessed = (10) x (16)	\$ -
(19)	Ad valorem tax revenue actually assessed for newly taxable property	\$ -
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)	\$ -
(21)	Total ad valorem tax revenue actually assessed in current year = (18) + (19) + (20)	\$ -
(22)	Total carry forward mills that may be levied in a subsequent year = (14) - (16)	#DIV/0!

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2019

Item a.

Entity Name _____

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> (from Prior Year's form Line 17)		\$ -
(2)	Add: Current year inflation adjustment @ 0.82%		\$ -
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY assessed in the prior year</u> for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		\$ -
(4)	Adjusted ad valorem tax revenue		\$ -
$= (1) + (2) + (3)$			\$ -
<u>ENTERING TAXABLE VALUES</u>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2		\$ -
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)		\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value) $= (5) + (6)$		\$ -
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)		\$ -
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill $= (7) + (8) + (9)$		\$ -
(11)	CURRENT YEAR calculated mill levy $= (4) / (10)$		#DIV/0!
(12)	CURRENT YEAR calculated ad valorem tax revenue $= (7) \times (11)$		#DIV/0!
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills $= (11) + (13)$		#DIV/0!
(15)	Total current year authorized ad valorem tax revenue assessment $= (7) \times (14)$		#DIV/0!
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)		0.00
(17)	Total ad valorem tax revenue actually assessed in current year $= (7) \times (16)$		\$ -
<u>RECAPITULATION OF ACTUAL:</u>			
(18)	Ad valorem tax revenue actually assessed $'= (10) \times (16)$		\$ -
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ -
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year $= (18) + (19) + (20)$		\$ -
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.) $= (14) - (16)$		#DIV/0!

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA
 AGGREGATE OF ALL FUNDS /OR _____ FUND
 FYE JUNE 30, 2018

Item a.

ENTITY NAME _____

Reference Line	Enter Ad valorem tax revenue ACTUALLY assessed in the prior year NEW- PLEASE READ INSTRUCTIONS BEFORE ENTERING.	Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue ACTUALLY assessed in the prior year NEW- PLEASE READ INSTRUCTIONS BEFORE ENTERING.		\$ -
(2)	Add: Current year inflation adjustment @ 0.59%		\$ -
(3)	Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) - (enter as negative) NEW- PLEASE READ INSTRUCTIONS BEFORE ENTERING.		\$ -
(4) = (1) + (2) + (3)	Adjusted ad valorem tax revenue ENTERING TAXABLE VALUES		\$ -
(5)	Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2		\$ -
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 (enter as negative)		\$ -
(7) = (5) + (6)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ -
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)		\$ -
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10) = (7) + (8) + (9)	Adjusted Taxable value per mill		\$ -
(11) =(4) / (10)	CURRENT YEAR calculated mill levy	#DIV/0!	
(12) = (7) x (11)	CURRENT YEAR calculated ad valorem tax revenue	#DIV/0!	
CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT			
(13)	Enter total number of carry forward mills from prior year FOR FY18 BUDGETS, PLEASE ENTER ONLY THE # OF MILLS LEFT BEHIND FROM FY17. NEW- PLEASE READ THE INSTRUCTIONS BEFORE ENTERING.		0.00
(14) =(11) + (13)	Total current year authorized mill levy, including Prior Years' carry forward mills	#DIV/0!	
(15) =(7) x (14)	Total current year authorized ad valorem tax revenue assessment	#DIV/0!	
CURRENT YEAR ACTUALLY LEVIED/ASSESSED			
(16)	Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)		0.00
(17) =(7) x (16)	Total ad valorem tax revenue actually assessed in current year	\$ -	
RECAPITULATION OF ACTUAL:			
(18) '=(10) x (16)	Ad valorem tax revenue actually assessed	\$ -	
(19)	Ad valorem tax revenue actually assessed for newly taxable property	\$ -	
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)	\$ -	
(21) =(18) + (19) + (20)	Total ad valorem tax revenue actually assessed in current year	\$ -	
(22) =(14) - (16)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)	#DIV/0!	37

**DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SECTION 15-10-420, MCA**

Item a.

**AGGREGATE OF ALL FUNDS /OR _____ FUND
FYE JUNE 30, 2017**

COUNTY/CITY/TOWN OF _____

Cells that contain formulas and are locked from changes

Enter amounts in

**SALMON SHADED
CELLS**

**YELLOW SHADED
CELLS**

MAXIMUM PROPERTY TAXES AUTHORIZED:

Ad valorem tax revenue authorized to be assessed prior year (from prior year's determination form - (8a))

Add: FISCAL YEAR 2017 INFLATION ADJUSTMENT @ 0.50%

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds) (enter as negative number)

Adjusted ad valorem tax revenue

CURRENT YEAR LEVY COMPUTATION:

!!NEW!!- Change from Prior Years' Format!!

In Rows (5), (5a), (5c) & (5d), PLEASE ENTER TAXABLE VALUES, AS WHOLE NUMBERS, DIRECTLY FROM DEPT. OF REVENUE CERTIFIED TAXABLE VALUATION INFORMATION form - "Per Mill" values will auto-calculate.

Enter 'Total Taxable Value' amount- from Department of Revenue *Certified Taxable Valuation Information* form, line # 2.

Less: Enter 'Total Incremental Value' of all tax increment financing districts (TIF Districts) amount - from Department of Revenue Certified Taxable Valuation Information form, line # 6 (enter as negative)

Adjusted taxable value per mill (adjusted for removal of TIF per mill incremental district value)

Less: Enter 'Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative)

Less: Enter 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (enter as negative)

Adjusted Taxable value per mill

Authorized mill levy under Section 15-10-420, MCA

Adjusted taxable value per mill

Add: Newly taxable property per mill value

Taxable value per mill of net and gross proceeds (Class 1 & 2 properties)

Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)

Authorized mill levy under Section 15-10-420, MCA

Current property tax revenue authorized limitation

RECAPITULATION:

Adjusted ad valorem tax revenue

Amount attributable to newly taxable property

Amount attributable to net/gross proceeds

Current property tax revenue authorized limitation

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

The Determination of Tax Revenue and Mill Levy Limitations form (Levy Comp. Form) computes the authorized mill levy and tax revenue authorized limitation per 15-10-420, MCA.

Item a.

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the **previous year authorized** levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA and taken from the **prior year's Determination of Tax Revenue and Mill Levy Limitations Form item (8a)**.

Note: Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for permissive health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) **are not to be included**.

Use the amount applicable to the prior year levy you were authorized to mill (item 8a) not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

****Note: Levies must be figured separately for funds that are not entity-wide. Examples: road fund and rural districts.**

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous year's mill levy the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA. **Enter as a negative number**.

(4) This amount is the net of items (1) through (3)

(5) The Taxable Value **per Mill** is determined by dividing the '*Total Taxable Value*' by 1000.

'*Total Taxable Value*' is located on line 2 of the Certified Taxable Valuation Information sheet supplied by the Dept of Revenue.

(5a) The **per mill incremental value** of all tax increment financing districts (TIF) is determined by dividing the '*Total Incremental Value*' by 1000. '*Total Incremental Value*' of all TIF Districts is located on line 6, at bottom of far right column, of the Certified Taxable Valuation Information sheet supplied by the Dept of Revenue. **Enter as a negative number**.

(5b) This amount is the computed mill value after removal of the tax increment financing district mill incremental value.

(5c) The **per mill value** of newly taxable property is determined by dividing '*Taxable Value of Newly Taxable Property*' by 1,000. '*Taxable Value of Newly Taxable Property*' is located on line 3 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue. **Enter as a negative number**.

(5d) The **per mill value** of net and gross proceeds is determined by dividing '*Taxable Value of Net and Gross Proceeds*' by 1,000. '*Taxable Value of Net and Gross Proceeds*' is located on line 5 of the Certified Taxable Valuation Information Sheet. **Enter as a negative number**.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds.

(6) This amount is the net amount of the per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The Authorized mill levy under 15-10-420, MCA (includes floating mills) is determined by dividing the adjusted property tax revenue as (Item 4) by the adjusted taxable value per mill (Item 6).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

Recap:

(9) The Amount attributable to newly taxable property is determined by multiplying the authorized mill levy (item 7) times the per mill value of newly taxable property.

(10) The Amount attributable to net/gross proceeds (Class 1 & 2 properties), is determined by multiplying the authorized mill levy (item 7) times the per mill value of net/gross proceeds (Class 1 & 2 properties).

EXPLANATION
REFERENCE

(1)

(2)

(3)

(4)

DEFINITION
TAXABLE

(5)

(5a)

(5b)

(5c)

(5d)

(6)

(7)

(8)

(5e)

(5b)

(7)

(8a)

(4)

(9)

(10)

(8a)

very times
negative.

assessed

**DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SECTION 15-10-420, MCA**

Item a.

**AGGREGATE OF ALL FUNDS /OR _____ FUND
FYE JUNE 30, 2016**

COUNTY/CITY/TOWN OF _____

Numbers appearing in GREEN are ADDITIONS

Numbers appearing in RED are SUBTRACTIONS

Do not enter information in salmon cells. This form contains formulas in	SALMON SHADED CELLS
Enter amounts in	YELLOW SHADED CELLS

The tax revenue and mill levy limitations will be computed automatically

**NOTE: When entering a number to be subtracted enter as a negative number
Where formulas exist (Salmon-shaded Cells), No Entry is Necessary**

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note: appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year (from prior year's determination form - (8a))

Add: FISCAL YEAR 2016 INFLATION ADJUSTMENT @ 0.67% (Section 15-10-420(1a)(1c), MCA)

0

0

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property
(net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))

0

0

Adjusted ad valorem tax revenue

0

0

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill (To figure per mill value divide by 1,000 or move decimal 3 places to left)

Less: per mill incremental value of tax increment financing district (TIF) (enter as negative)

Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)

Less: Newly taxable property per mill value, (enter as negative)

Taxable value per mill of net and gross proceeds (county only) (enter as negative)

Adjusted Taxable value per mill

0

0

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

#DIV/0!

Adjusted taxable value per mill

0

0

Add: Newly taxable property per mill value

0

Taxable value per mill of net and gross proceeds (county only)

0

0

Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)

0

0

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

#DIV/0!

Current property tax revenue authorized limitation

#DIV/0!

0

RECAPITULATION:

Adjusted ad valorem tax revenue

0

0

Amount attributable to newly taxable property and net/gross proceeds

#DIV/0!

0

Current property tax revenue authorized limitation

#DIV/0!

0

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA and taken from the **prior year's Determination of Tax Revenue and Mill Levy Limitations Form item (8a)**.

Note: Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for permissive health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) are not to be included.

Use the amount applicable to the prior year levy you were authorized to mill (item 8a) not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

****Note levies must be figured separately for funds that are not entity-wide, examples: road fund and rural districts.**

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous year's mill levy by the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA **Enter as a negative number**.

(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Dept. of Revenue. The number should be entered as the **per mill value***. *Taxable value divided by 1,000 or move the decimal three digits to the left.

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Dept of Revenue following line 4 in the far right column labeled "incremental value". **Enter as a negative number**.

(5b) This amount is the computed mill value after removal of the tax increment financing district mill incremental value.

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue. **Enter as a negative number**.

(5d) This amount appears on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only). Represents the per mill value of the net and gross proceeds taxable value. **Enter as a negative number**.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 6) into the adjusted property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

Recap:

(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Item 5e) by the authorized mill levy (item 7).
 (4) Adjusted ad valorem tax revenue + (9) amount attributable to newly taxable property & net/gross proceeds = Current property tax authorized limitation (10) = (8a)

EXPLANATION
REFERENCE

(1)

(2)

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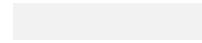
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DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

Item a.

AGGREGATE OF ALL FUNDS/OR _____ FUND
FYE JUNE 30, 2015

COUNTY/CITY/TOWN OF _____

Numbers appearing in GREEN are ADDITIONS

Numbers appearing in RED are SUBTRACTIONS

Do not enter information in salmon cells. This form contains formulas in	SALMON SHADED CELLS
	Enter amounts in

The tax revenue and mill levy limitations will be computed automatically

NOTE: When entering a number to be subtracted enter as a negative number

Where formulas exist (Salmon-shaded Cells), No Entry is Necessary

EXPLANATION
REFERENCE

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year (from prior year's determination form - (8a))

(1)

Add: FISCAL YEAR 2015 INFLATION ADJUSTMENT @ 1.03% (Section 15-10-420(1a)(1c), MCA)

0

0

(2)

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property

(net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))

0

(3)

Less: FY15 SB96 Reimbursement through Entitlement Share (enter as a negative number)

[*adjustment line for FY2015 \(SB96 reduced class 8 property and provided reimbursement through state entitlement\)](#)

0

(3a)*

Adjusted ad valorem tax revenue

(4)

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill

(5)

Less per mill incremental value of tax increment financing district (TIF) (enter as negative)

(5a)

Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)

(5b)

Less: Newly taxable property per mill value, (enter as negative)

(5c)

Taxable value per mill of net and gross proceeds (county only) (enter as negative)

(5d)

Adjusted Taxable value per mill

(6)

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

#DIV/0!

(7)

Adjusted taxable value per mill

(8)

Add: Newly taxable property per mill value

0

Taxable value per mill of net and gross proceeds (county only)

0

(5e)

Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)

(5b)

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

#DIV/0!

(7)

Current property tax revenue authorized limitation

#DIV/0!

(8a)

RECAPITULATION:

Adjusted ad valorem tax revenue

(4)

Amount attributable to newly taxable property and net/gross proceeds

#DIV/0!

(9)

Current property tax revenue authorized limitation

#DIV/0!

(10)

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the **previous year authorized** levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA and taken from the **prior year's Determination of Tax Revenue and Mill Levy Limitations Form item (8a)**.

Item a.

Note: Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for permissive health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) **are not be be included**.

Use the amount applicable to the prior year levy you were authorized to mill (item 8a) not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

****Note levies must be figured separately for funds that are not entity-wide, examples: road fund and rural districts.**

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous year's mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(3a) SB 96 Reimbursement through State Entitlement from the Dept of Revenue for the reduction in the value of Class 8 property is input in line 3a. The amount is the additional reimbursement you will receive (DOR will provide this information) ***Updated for FY15**

(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Dept. of Revenue. The number should be entered as the **per mill value***. *Taxable value divided by 1,000 or moving the decimal three digits to the left

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Dept of Revenue following line 4 in the far right column labeled "incremental value".

(5b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(5d)This amount appears on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 6) into the adjusted property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

Recap:
(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Item 5e) by the authorized mil levy (item 7).
(4) Adjusted ad valorem tax revenue + (9) amount attributable to newly taxable property & net/gross proceeds = Current property tax authorized limitation (10) = (8a)

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10

Item a.

AGGREGATE OF ALL FUNDS/ _____ FUND

FYE JUNE 30, 2014

COUNTY/CITY/TOWN OF _____

NUMBERS APPEARING IN GREEN ARE ADDITIONSNUMBERS APPEARING IN RED ARE SUBTRACTIONS

The form has the formulas which are contained in	SALMON SHADED CELLS
<u>Enter amounts in</u>	YELLOW SHADED CELLS

The tax revenue and mill levy limitations will be computed automatically.

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year

Add: FISCAL YEAR 2014 INFLATION ADJUSTMENT @ 1.03% (Section 15-10-420(1a)(1c), MCA)

0

0

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property
 (net and gross proceeds, county only) (Section 15-10-420(6), MCA **(enter as negative number)**)

0

0

*SB372 adjustment was an adjustment for the prior year only and is not applicable for FY2014

Adjusted ad valorem tax revenue

0

0

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill

0

0

Less per mill incremental value of tax increment financing district (TIF) **(enter as negative)**

0

0

Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)

0

0

Less: Newly taxable property per mill value, **(enter as negative)**

0

0

Taxable value per mill of net and gross proceeds (county only) **(enter as negative)**

0

0

Adjusted Taxable value per mill

0

0

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

#DIV/0!

#DIV/0!

Adjusted taxable value per mill

0

0

Add: Newly taxable property per mill value

0

0

Taxable value per mill of net and gross proceeds (county only)

0

0

Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)

0

0

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

#DIV/0!

#DIV/0!

Current property tax revenue authorized limitation

#DIV/0!

#DIV/0!

RECAPITULATION:

Adjusted ad valorem tax revenue

0

0

Amount attributable to newly taxable property and net/gross proceeds

#DIV/0!

#DIV/0!

Current property tax revenue authorized limitation

#DIV/0!

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EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized lev by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 1 Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

****Note levies must be figured separately for funds that are not entity-wide, examples: road fund and rural districts.**

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(5b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental va

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(5d)This amount appears on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 6) into the adjusted property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Item 5e) by the calculated authorized mill levy (Item 7).

EXPLANATION
REFERENCE

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DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS/ _____ FUND

FYE JUNE 30, 2013

COUNTY/CITY/TOWN OF _____

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

The form has the formulas which are contained in	SALMON SHADED CELLS
Enter amounts in	YELLOW SHADED CELLS

The tax revenue and mill levy limitations will be computed automatically.

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARYMAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)Ad valorem tax revenue authorized to be assessed prior year 0 0 (1)Add: FISCAL YEAR 2013 INFLATION ADJUSTMENT @ 1.2% (Section 15-10-420(1a)(1c), MCA) 0 0 (2)Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number)) 0 0 (3)Less: FY13 SB372 Reimbursement through Entitlement Share (enter as a negative number) 0 0 (3a)**new line for FY2013
Adjusted ad valorem tax revenue 0 (4)CURRENT YEAR LEVY COMPUTATION:Taxable value per mill 0 (5)Less per mill incremental value of tax increment financing district (TIF) (enter as negative) 0 (5a)Adjusted taxable value (adjusted for removal of TIF per mill incremental district value) 0 (5b)Less: Newly taxable property per mill value, (enter as negative) 0 (5c)Taxable value per mill of net and gross proceeds (county only) (enter as negative) 0 (5d)Adjusted Taxable value per mill 0 (6)Authorized mill levy under Section 15-10-420, MCA (includes floating mills) #DIV/0! (7)Adjusted taxable value per mill 0 (8)Add: Newly taxable property per mill value 0Taxable value per mill of net and gross proceeds (county only) 0 (5e)Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value) 0 (5b)Authorized mill levy under Section 15-10-420, MCA (includes floating mills) #DIV/0! (7)Current property tax revenue authorized limitation #DIV/0! (8a)RECAPITULATION:Adjusted ad valorem tax revenue 0 (4)Amount attributable to newly taxable property and net/gross proceeds #DIV/0! (9)Current property tax revenue authorized limitation #DIV/0! (10)

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

***Note levies must be figured separately for funds that are not entity-wide, examples: road fund and rural districts.*

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(3a) SB372 Reimbursement through State Entitlement from the Dept of Revenue for the reduction in the value of Class 8 property Input in line 3a the amount of the additional reimbursement you will receive (DOR will provide this information by letter)***new for FY13**

FY08 was the last year for personal property tax reimbursements (HB20 and SB417).

(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(5b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(5d) This amount appears on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 6) into the adjusted property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue which can be levied.

(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Item 5e) by the calculated authorized mill levy (Item 7).

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATION
AGGREGATE OF ALL FUNDS/ _____
FYE JUNE 30, 2012

COUNTY/CITY/TOWN OF _____

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

The form has the formulas which are contained in

Enter amounts in

The tax revenue and mill levy limitations will be computed automatically.

**NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE !
 WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY**

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year

Add: FISCAL YEAR 2012 INFLATION ADJUSTMENT @ 0.72% (Section 15-10-420(1a)(1c), MCA)

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property
 (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))

Adjusted ad valorem tax revenue

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill

Less per mill incremental value of tax increment financing district (TIF) (enter as negative)

Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)

Less: Newly taxable property per mill value, (enter as negative)

Taxable value per mill of net and gross proceeds (county only) (enter as negative)

Adjusted Taxable value per mill

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

Adjusted taxable value per mill

Add: Newly taxable property per mill value

Taxable value per mill of net and gross proceeds (county only)

Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

Current property tax revenue authorized limitation

RECAPITULATION:

Adjusted ad valorem tax revenue

Amount attributable to newly taxable property and net/gross proceeds

Current property tax revenue authorized limitation

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year taxable value by the previous year taxable value. This amount should be the highest tax authority Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year you actually milled unless it is the same. This will facilitate the carry forward provisions.

*****Note levies must be figured separately for funds that are not entity-wide, examples***

(2) The inflation adjustment is calculated using the three previous years, taking one less than a 3 year average. This adjustment will be recalculated annually by the Department of Finance.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This amount is required under Section 15-10-420(6), MCA.

FY08 was the last year for personal property tax reimbursements (HB20 and SB417).

(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information statement.

the Department of Revenue. The number should be entered as the per mill value. (To value moving the decimal three digits to the left)

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(5b) This amount is the computed mill value after removal of the tax increment financing.

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(5d) This amount appears on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds.

(5e) This amount represents the total of newly taxable property per mill value plus the net & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable by the tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 6) by the property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized mill levy which can be levied.

(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Item 5e) by the calculated authorized mill levy (Item 7).

S UNDER SECTION 15-10-420, MCA
_____ FUND

**SALMON SHADED
CELLS**
**YELLOW SHADED
CELLS**

NUMBER

**EXPLANATION
REFERENCE**

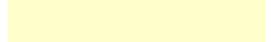
 (1)

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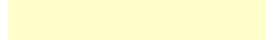
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 carried forward under Section 15-10-420, MCA
 levies (10-3-405), protested tax levies
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 : *road fund and rural districts.*

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**ty as defined in
ble value and tax**

n 6) into the adjusted

**· inclusive of newly taxable
maximum amount of tax revenue**

em 5e)

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10

Item a.

AGGREGATE OF ALL FUNDS/ _____ FUND

FYD JUNE 30, 2011

COUNTY/CITY/TOWN OF _____

NUMBERS APPEARING IN GREEN ARE ADDITIONSNUMBERS APPEARING IN RED ARE SUBTRACTIONS

The form has the formulas which are contained in	SALMON SHADED CELLS
Enter amounts in	YELLOW SHADED CELLS

The tax revenue and mill levy limitations will be computed automatically.

**NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY**

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year

Add: FISCAL YEAR 2011 INFLATION ADJUSTMENT @ 1.142% (Section 15-10-420(1a)(1c), MCA)

0

0

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property
(net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))

0

0

Adjusted ad valorem tax revenue

0

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill

0

Less per mill incremental value of tax increment financing district (TIF) (enter as negative)

0

Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)

0

Less: Newly taxable property per mill value, (enter as negative)

0

Taxable value per mill of net and gross proceeds (county only) (enter as negative)

0

Adjusted Taxable value per mill

0

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

#DIV/0!

Adjusted taxable value per mill

0

Add: Newly taxable property per mill value

0

Taxable value per mill of net and gross proceeds (county only)

0

Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)

0

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

#DIV/0!

Current property tax revenue authorized limitation

#DIV/0!

RECAPITULATION:

Adjusted ad valorem tax revenue

0

Amount attributable to newly taxable property and net/gross proceeds

#DIV/0!

Current property tax revenue authorized limitation

#DIV/0!

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 1 Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

****Note levies must be figured separately for funds that are not entity-wide, examples: road fund and rural districts.**

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

FY08 was the last year for personal property tax reimbursements (HB20 and SB417).

(4) This amount is the net of items (1) through (3)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(5b) This amount is the computed mill value after removal of the tax increment financing district mill incremental va

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(5d) This amount appears on the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(5e) This amount represents the total of newly taxable property per mill value plus the taxable value per mill of net & gross proceeds (County only).

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 6) into the adjusted property tax revenue assessed (Item 4).

(8) Equals amount of Item 6. Refer to instructions for Item 6.

(8a) Determined by multiplying the mill levy (Item 7) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Item 5b). This represents the current authorized maximum amount of tax revenue

which can be levied.

(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Item 5e) by the calculated authorized mill levy (Item 7).

EXPLANATION
REFERENCE

(1)

(2)

(3)

(4)

(5)

(5a)

(5b)

(5c)

(5d)

(6)

(7)

(8)

(5e)

(5b)

(7)

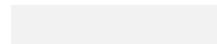
(8a)

(4)

(9)

(10)

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15-10-420, MCA
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DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS

FYE JUNE 30, 2010

COUNTY/CITY/TOWN OF _____

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

The form has the formulas which are contained in	SALMON SHADED CELLS
Enter amounts in	YELLOW SHADED CELLS

The tax revenue and mill levy limitations will be computed automatically.

**NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY**

EXPLANATION
REFERENCEMAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)Ad valorem tax revenue authorized to be assessed prior year (1)Add: FISCAL YEAR 2010 INFLATION ADJUSTMENT @ 1.112% (Section 15-10-420(1a)(1c), MCA) 0 0 (2)Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number)) 0 (3)Adjusted ad valorem tax revenue assessed 0 (4)CURRENT YEAR LEVY COMPUTATION:Taxable value per mill (5)Less per mill incremental value of tax increment financing district (TIF) (enter as negative) (5a)Adjusted taxable value (adjusted for removal of TIF per mill incremental district value) 0 (5b)Less: Newly taxable property per mill value, (enter as negative) (5c)Taxable value per mill of net and gross proceeds (county only) (enter as negative) 0 (5d)Adjusted Taxable value per mill 0 (6)Authorized mill levy under Section 15-10-420, MCA (includes floating mills) #DIV/0! (7)Adjusted taxable value per mill 0 (8)Add: Newly taxable property per mill value 0 (8)Taxable value per mill of net and gross proceeds (county only) 0 (5c and d)Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value) 0 (5b)Authorized mill levy under Section 15-10-420, MCA (includes floating mills) #DIV/0! (7)Current property tax revenue authorized limitation #DIV/0! (8)RECAPITULATION:Previous year adjusted property tax revenue assessed (5) 0 (4)Amount attributable to newly taxable property and net/gross proceeds #DIV/0! (9)Current property tax revenue authorized limitation #DIV/0! (10)

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA. Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

FY08 was the last year for personal property tax reimbursements (HB20 and SB417).

(4) This amount is the net of items (1) through (4)

(5) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(5a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(5b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(5c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(5d)This amount appears on line 4 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(6) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(7) The floating mill is determined by dividing the adjusted taxable value per mill (Item 7) into the adjusted property tax revenue assessed (Item 5).

(8) Determined by multiplying the mill levy (Item 8) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Items 6a and 6b). This represents the maximum amount of taxes which can be levied.

(9) Determined by multiplying the newly taxable property plus net/gross proceeds (Items 6a and 6b) by the calculated mill levy (Item 8).

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS

FYE JUNE 30, 2009

COUNTY/CITY/TOWN OF _____

NUMBERS APPEARING IN GREEN ARE ADDITIONS

NUMBERS APPEARING IN RED ARE SUBTRACTIONS

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
 WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

EXPLANATION
REFERENCEMAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year _____ (1)

Add: FISCAL YEAR 2009 INFLATION ADJUSTMENT @ 1.672% (Section 15-10-420(1a)(1c), MCA) _____ 0 _____ 0 (2)

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property
 (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number)) _____ 0 _____ 0 (3)Personal Property Tax reimbursement received - prior fiscal year was final year
 (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) _____ (4)Personal Property Tax reimbursement will no longer be received (FY09 and subsequent years)
 (Section 15-1-111, MCA) _____ 0 _____ 0 (4)

Adjusted ad valorem tax revenue assessed _____ 0 _____ 0 (5)

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill _____ (6)

Less per mill incremental value of tax increment financing district (TIF) (enter as negative) _____ (6a)

Adjusted taxable value (adjusted for removal of TIF per mill incremental district value) _____ 0 _____ 0 (6b)

Less: Newly taxable property per mill value, (enter as negative) _____ (6c)

Taxable value per mill of net and gross proceeds (county only) (enter as negative) _____ 0 _____ 0 (6d)

Adjusted Taxable value per mill _____ 0 _____ 0 (7)

Authorized mill levy under Section 15-10-420, MCA (includes floating mills) _____ #DIV/0! _____ (8)

Adjusted taxable value per mill _____ 0 _____ 0 (7)

Add: Newly taxable property per mill value _____ 0 _____ 0
 Taxable value per mill of net and gross proceeds (county only) _____ 0 _____ 0 (6c and d)

Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value) _____ 0 _____ 0 (6b)

Authorized mill levy under Section 15-10-420, MCA (includes floating mills) _____ #DIV/0! _____ (8)

Current property tax revenue authorized limitation _____ #DIV/0! _____ (9)

RECAPITULATION:

Previous year adjusted property tax revenue assessed (5) _____ 0 _____ 0 (5)

Amount attributable to newly taxable property and net/gross proceeds _____ #DIV/0! _____ (10)

Current property tax revenue authorized limitation _____ #DIV/0! _____ (9)

The form has the formulas included. Enter only the numbers necessary.

The tax revenue and mill levy limitations will be computed automatically.

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA. Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) are not to be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(4) The amount for the prior fiscal year amounts received can be obtained from the prior fiscal year general ledger revenue account for personal property tax reimbursements (335210).

FY08 was the last year for personal property tax reimbursements (HB20 and SB417).

(5) This amount is the net of items (1) through (4)

(6) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(6a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(6b) This amount is the computed mill value after removal of the tax increment financing district mill incremental value.

(6c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(6d) This amount appears on line 4 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(7) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(8) The floating mill is determined by dividing the adjusted taxable value per mill (Item 7) into the adjusted property tax revenue assessed (Item 5).

(9) Determined by multiplying the mill levy (Item 8) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Items 6a and 6b). This represents the maximum amount of taxes which can be levied.

(10) Determined by multiplying the newly taxable property plus net/gross proceeds (Items 6a and 6b) by the calculated mill levy (Item 8).

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS

FYE JUNE 30, 2008

COUNTY/CITY/TOWN OF _____

NUMBERS APPEARING IN GREEN ARE ADDITIONS
 NUMBERS APPEARING IN RED ARE SUBTRACTIONS

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
 WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

EXPLANATION
REFERENCEMAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year _____ (1)

Add: FISCAL YEAR 2008 INFLATION ADJUSTMENT @ 1.535% (Section 15-10-420(1a)(1c), MCA) _____ 0 _____ 0 (2)

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property
 (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number)) _____ 0 _____ 0 (3)

Add: Personal Property Tax reimbursement received - prior fiscal year
 (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) _____ (4)

Less: Personal Property Tax reimbursement anticipated - current year (50% of prior FY)
 (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) _____ 0 _____ 0 (4)

Adjusted ad valorem tax revenue assessed _____ 0 _____ 0 (5)

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill _____ (6)

Less per mill incremental value of tax increment financing district (TIF) (enter as negative) _____ (6a)

Adjusted taxable value (adjusted for removal of TIF per mill incremental district value) _____ 0 _____ 0 (6b)

Less: Newly taxable property per mill value, (enter as negative) _____ (6c)

Taxable value per mill of net and gross proceeds (county only) (enter as negative) _____ 0 _____ 0 (6d)

Adjusted Taxable value per mill _____ 0 _____ 0 (7)

Authorized mill levy under Section 15-10-420, MCA (includes floating mills) _____ #DIV/0! (8)

Adjusted taxable value per mill _____ 0 _____ 0 (7)

Add: Newly taxable property per mill value
 Taxable value per mill of net and gross proceeds (county only) _____ 0 _____ 0 (6c and d)

Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value) _____ 0 _____ 0 (6b)

Authorized mill levy under Section 15-10-420, MCA (includes floating mills) _____ #DIV/0! (8)

Current property tax revenue authorized limitation _____ #DIV/0! (9)

RECAPITULATION:

Previous year adjusted property tax revenue assessed (5) _____ 0 _____ 0 (5)

Amount attributable to newly taxable property and net/gross proceeds _____ #DIV/0! _____ #DIV/0! (10)

Current property tax revenue authorized limitation _____ #DIV/0! _____ #DIV/0! (9)

The form has the formulas included. Enter only the numbers necessary.

The tax revenue and mill levy limitations will be computed automatically.

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA. Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(4) The amount for the prior fiscal year amounts received can be obtained from the prior fiscal year general ledger revenue account for personal property tax reimbursements (335210). The amount for current year anticipated revenue represents the amount of revenue estimated for the current year. (This is the last year)

(5) This amount is the net of items (1) through (4)

(6) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(6a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(6b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(6c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(6d)This amount appears on line 4 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(7) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(8) The floating mill is determined by dividing the adjusted taxable value per mill (Item 7) into the adjusted property tax revenue assessed (Item 5).

(9) Determined by multiplying the mill levy (Item 8) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Items 6a and 6b). This represents the maximum amount of taxes which can be levied.

(10) Determined by multiplying the newly taxable property plus net/gross proceeds (Items 6a and 6b) by the calculated mill levy (Item 8).

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA
AGGREGATE OF ALL FUNDS

FYE JUNE 30, 2007

COUNTY/CITY/TOWN OF _____

NUMBERS APPEARING IN GREEN ARE ADDITIONS
NUMBERS APPEARING IN RED ARE SUBTRACTIONS

**NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
 WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY**

**EXPLANATION
 REFERENCE**

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year _____ (1)

Add: FISCAL YEAR 2006 INFLATION ADJUSTMENT @ 1.424% (Section 15-10-420(1a)(1c), MCA) _____ 0 _____ 0 (2)

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property
 (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number)) _____ 0 (3)

Add: Personal Property Tax reimbursement received - prior fiscal year
 (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) _____ (4)

Less: Personal Property Tax reimbursement anticipated - current year (66.7% of prior FY)
 (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) _____ 0 _____ 0 (4)

Adjusted ad valorem tax revenue assessed _____ 0 (5)

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill _____ (6)

Less: Newly taxable property per mill value, (enter as negative number) _____ (6a)

Taxable value per mill of net and gross proceeds (county only) (enter as negative) _____ 0 (6b)

Adjusted Taxable value per mill _____ 0 (7)

Authorized mill levy under Section 15-10-420, MCA (includes floating mills) _____ #DIV/0! (8)

Adjusted taxable value per mill _____ 0 (7)

Add: Newly taxable property per mill value _____ 0 (6a and b)

Taxable value per mill of net and gross proceeds (county only) _____ 0 (6a and b)

Taxable value per mill (including newly taxable property) _____ 0 (6)

Authorized mill levy under Section 15-10-420, MCA (includes floating mills) _____ #DIV/0! (8)

Current property tax revenue authorized limitation _____ #DIV/0! (9)

RECAPITULATION:

Previous year adjusted property tax revenue assessed (5) _____ 0 (5)

Amount attributable to newly taxable property and net/gross proceeds _____ #DIV/0! (10)

Current property tax revenue authorized limitation _____ #DIV/0! (9)

The form has the formulas included. Enter only the numbers necessary.

The tax revenue and mill levy limitations will be computed automatically.

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), and levies imposed for health insurance premiums (2-9-212) are not to be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(4) The amount for the prior fiscal year amounts received can be obtained from the prior fiscal year general ledger revenue account for personal property tax reimbursements (335210). The amount for current year anticipated revenue represents the amount of revenue estimated for the current year.

(5) This amount is the net of items (1) through (4)

(6) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(6a) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(6b) This amount appears on line 4 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(7) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value.

(8) The floating mill is determined by dividing the adjusted taxable value per mill (Item 7) into the adjusted property tax revenue assessed (Item 5).

(9) Determined by multiplying the mill levy (Item 8) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Items 6a and 6b). This represents the maximum amount of taxes which can be levied.

(10) Determined by multiplying the newly taxable property plus net/gross proceeds (Items 6a and 6b) by the calculated mill levy (Item 8).

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL FUNDS

FYE JUNE 30, 2006

COUNTY/CITY/TOWN OF _____

NUMBERS APPEARING IN GREEN ARE ADDITIONS
 NUMBERS APPEARING IN RED ARE SUBTRACTIONS

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
 WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

EXPLANATION
REFERENCEMAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)Ad valorem tax revenue authorized to be assessed prior year (1)Add: FISCAL YEAR 2006 INFLATION ADJUSTMENT @ 1.251% (Section 15-10-420(1a)(1c), MCA) (2)

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property
 (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number)) (3)

Add: Personal Property Tax reimbursement received - prior fiscal year
 (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) (4)

Less: Personal Property Tax reimbursement anticipated - current year (75% of prior FY)
 (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) (4)

Adjusted ad valorem tax revenue assessed (5)CURRENT YEAR LEVY COMPUTATION:Taxable value per mill (6)Less per mill incremental value of tax increment financing district (TIF) (enter as negative) (6a)Adjusted taxable value (adjusted for removal of TIF per mill incremental district value) (6b)Less: Newly taxable property per mill value, (enter as negative) (6c)Taxable value per mill of net and gross proceeds (county only) (enter as negative) (6d)Adjusted Taxable value per mill (7)Authorized mill levy under Section 15-10-420, MCA (includes floating mills) #DIV/0! (8)Adjusted taxable value per mill (7)Add: Newly taxable property per mill value (6c and d)Taxable value per mill of net and gross proceeds (county only) (6c and d)Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value) (6b)Authorized mill levy under Section 15-10-420, MCA (includes floating mills) #DIV/0! (8)Current property tax revenue authorized limitation #DIV/0! (9)RECAPITULATION:Previous year adjusted property tax revenue assessed (5) (5)Amount attributable to newly taxable property and net/gross proceeds #DIV/0! (10)Current property tax revenue authorized limitation #DIV/0! (9)

The form has the formulas included. Enter only the numbers necessary.

The tax revenue and mill levy limitations will be computed automatically.

EXPLANATIONS: Calculating Mill Levies--Section 15-10-420, MCA

(1) Ad valorem tax revenue authorized to be assessed is determined by multiplying the previous year authorized levy by the previous year taxable value. This amount should be the highest tax authority carried forward under Section 15-10-420, MCA. Voted levies (15-10-420(2)), judgment levies (2-9-316, 7-6-4015, 7-7-2202), emergency levies (10-3-405), protested tax levies (15-1-402), levies imposed for health insurance premiums (2-9-212) and levies imposed for local government study commissions (7-3-184) are not be be included. Be sure to use the amount applicable to the prior year levy you were authorized to mill not what you actually milled unless it is the same. This will facilitate the carry forward provision of Section 15-10-420(1)(b).

(2) The inflation adjustment is calculated using the three previous years, taking one half of the 3 year average. This adjustment will be recalculated annually by the Department of Revenue.

(3) Property taxes assessed for Class 1 and 2 property, (net and gross proceeds), is determined by multiplying the previous years mill levy times the previous years taxable value for net and gross proceeds. This deduction is required under Section 15-10-420(6), MCA

(4) The amount for the prior fiscal year amounts received can be obtained from the prior fiscal year general ledger revenue account for personal property tax reimbursements (335210). The amount for current year anticipated revenue represents the amount of revenue estimated for the current year. (This is the last year)

(5) This amount is the net of items (1) through (4)

(6) This amount is taken from line 2 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue. The number should be entered as the per mill value. (Taxable value moving the decimal three digits to the left)

(6a) This amount is taken from the Certified Taxable Valuation Information sheet supplied by the Department of Revenue following line 4 in the far right column labeled "incremental value".

(6b) This amount is the computed mill value after removal of the tax increment financing district mill imcremental value.

(6c) The per mill value of newly taxable property is taken from line 3 on the Certified Taxable Valuation Information sheet supplied by the Department of Revenue.

(6d)This amount appears on line 4 of the Certified Taxable Valuation Information Sheet supplied by the Department of Revenue (county only) Represents the per mill value of the net and gross proceeds taxable value.

(7) This amount is the net amount of per mill taxable value less newly taxable property as defined in Section 15-10-420(3), MCA and Class 1 and 2 property (net and gross proceeds) taxable value and tax increment financing district mill incremental value.

(8) The floating mill is determined by dividing the adjusted taxable value per mill (Item 7) into the adjusted property tax revenue assessed (Item 5).

(9) Determined by multiplying the mill levy (Item 8) by the current year taxable value inclusive of newly taxable property and net/gross proceeds (Items 6a and 6b). This represents the maximum amount of taxes which can be levied.

(10) Determined by multiplying the newly taxable property plus net/gross proceeds (Items 6a and 6b) by the calculated mill levy (Item 8).

**DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SECTION 15-10-420, MCA
(For Fiscal Year Ended June 30, 2005)**

AGGREGAGE OF ALL FUNDS

COUNTY/CITY/TOWN OF _____

ITEMS MARKED WITH (A.) ARE ADDITIONS

ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

Ad valorem tax revenue authorized to be assessed prior year xxxx

Add: FISCAL YEAR 2004 INFLATION ADJUSTMENT @ 0.968% Section 15-10-420(1a)(1c), MCA (A.) $[(1)*0.97\%]$ xx2 xx2

Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA) (enter as negative number) (L.) <xx3> <xx3>

Add: Personal Property Tax reimbursement received - prior fiscal year (Section 15-10-420(7), MCA (HB 20 and SB 417 reimbursements)) (A.) xx4 xx4

Less: Personal Property Tax reimbursement anticipated - current year (80% of prior FY) (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) (L.) <xx4> xx4+<xx4>
[(4)*80%] xx4+<xx4>

Adjusted ad valorem tax revenue assessed $[(1) + (4)]$ xxx

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill xxxx

Less: Newly taxable property per mill value, (enter as negative number) (L.) <xxa> <xxa>

Taxable value per mill of net and gross proceeds (county only) (enter as negative) (L.) <xxb> <xxa>+<xxb>

Adjusted Taxable value per mill [sum of all 6's] 0

Authorized mill levy under Section 15-10-420, MCA (includes floating mills) xx.xx
[(5)/(7)] xx.xx

Adjusted taxable value per mill xxxx

Add: Newly taxable property per mill value xxa xxa
Taxable value per mill of net and gross proceeds (county only) (A.) xxb xxa+xxb

Taxable value per mill (including newly taxable property) 0

Authorized mill levy under Section 15-10-420 (includes floating mills) xx.xx

Current property tax revenue authorized limitation $[(8)*(6a&b)]$ xxxx

RECAPITULATION:

Previous year adjusted property tax revenue assessed (5) xxxx

Amount attributable to newly taxable property and net/gross proceeds (A.) xxxx
[(8)*(6a+6b)] xxxx

Current property tax revenue authorized limitation

[(5)+(10)]

xxxx

Explanation
Reference

-1

-2

-3

-4

-4

-5

-6
(6a)

(6b)

-7

-8

-7
(6a)
(6b)
-6

-8
-9

-5

-10

**DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SECTION 15-10-420, MCA
(For Fiscal Year Ended June 30, 2004)**

AGGREGATE OF ALL FUNDS

COUNTY/CITY/TOWN OF _____

ITEMS MARKED WITH (A.) ARE ADDITIONS

ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)

			Explanation Reference
Ad valorem tax revenue authorized to be assessed prior year		xxxx	-1
Add: FISCAL YEAR 2003 INFLATION ADJUSTMENT @ 1.22% Section 15-10-420(1a)(1c), MCA (A.) $[(1)*1.22\%]$	xx2	xx2	-2
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA) (enter as negative number) (L.)	<xx3>	<xx3>	-3
Add: Personal Property Tax reimbursement received - prior fiscal year (Section 15-10-420(7), MCA (HB 20 and SB 417 reimbursements)) (A.)	xx4		-4
Less: Personal Property Tax reimbursement anticipated - current year (83.3% of prior FY) (Section 15-10-420(7), MCA) (HB 20 and SB 417 reimbursements) (L.) $[(4)*83.3\%]$	<xx4>	xx4+<xx4>	-4
Adjusted ad valorem tax revenue assessed $[(1) + (4)]$		xxx	-5

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill		xxxx	-6
Less: Newly taxable property per mill value, (enter as negative number) (L.)	<xxa>		(6a)
Taxable value per mill of net and gross proceeds (county only) (enter as negative) (L.)	<xxb>	<xxa>+<xxb>	(6b)
Adjusted Taxable value per mill [sum of all 6's]		0	-7
Authorized mill levy under Section 15-10-420, MCA (includes floating mills) $[(5)/(7)]$		xx.xx	-8
Adjusted taxable value per mill		xxxx	-7
Add: Newly taxable property per mill value	xxa	xxxx	(6a)
Taxable value per mill of net and gross proceeds (county only) (A.)	xxb	xxa+xxb	(6b)
Taxable value per mill (including newly taxable property)		0	-6
Authorized mill levy under Section 15-10-420 (includes floating mills)		xx.xx	-8
Current property tax revenue limitation $[(8)*(6a+b)]$		xxxx	-9

RECAPITULATION:

Previous year adjusted property tax revenue assessed (5)		xxxx	-5
Amount attributable to newly taxable property and net/gross proceeds (A.) $[(8)*(6a+b)]$		xxxx	-10

Current property tax revenue authorized limitation

[(5)+(10)]

-9

xxxx

**DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER HOUSE BILL 124
(For Fiscal Year Ended June 30, 2003)**

FUND

ITEMS MARKED WITH (A.) ARE ADDITIONS

ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

MAXIMUM PROPERTY TAXES AUTHORIZED:

(Note that HB 124 Sections are referenced)

Ad valorem tax revenue authorized to be assessed in the prior year

xxxx

Add: FISCAL YEAR 2003 INFLATION ADJUSTMENT @ 1.27% Section 94
(1)(a) (A.) [(1)*1.27%]

xx2

xx2

Less: Property taxes assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 94, Sub(6)) (enter as negative number) (L.)

<xx3>

<xx3>

Add: Personal Property Tax reimbursement received - prior fiscal year (Section 94, Sub(7)) (A.)

xx4

Less: Personal Property Tax reimbursement anticipated - current year (85.7% of prior FY) (Section 94, Sub (7)) (HB 20 and SB 417 reimbursements) (L.)
[(4)*85.7%]

<xx4>

xx4+<xx4>

Adjusted Property Tax Revenue Assessed [(1) +...+(4)]

xxx

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill

xxxx

Less: Newly taxable property per mill value, (enter as negative number) (L.)

<xxa>

Taxable value per mill of net and gross proceeds (county only) (enter as negative) (L.)

<xxb>

<xxa>+<xxb>

Adjusted Taxable value per mill [sum of all 6's]

0

Authorized mill levy under HB 124 (includes floating mills) [(5)/(7)]

xx.xx

Adjusted taxable value per mill

xxxx

Add: Newly taxable property per mill value

xxa

Taxable value per mill of net and gross proceeds (county only) (A.)

xxb

xxa+xxb

Taxable value per mill (including newly taxable property)

0

Authorized mill levy under HB 124 (includes floating mills)

xx.xx

Current property tax revenue limitation [(8)*(6a&b)]

xxxx

RECAPITULATION:

Previous year adjusted property tax revenue assessed (5)

xxxx

Add: Amount attributable to newly taxable property and net/gross proceeds
(A.) [(8)*(6a)+(6b)]

xxxx

Current property tax revenue [(5)+(10)]

xxxx

Item a.

Explanation

Reference

-1

-2

-3

-4

-4

-5

-6

(6a)

(6b)

-7

-8

-7

(6a)

(6b)

-7

-8

-9

-5

-10

Item a.

**DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER HOUSE BILL 124
(For Fiscal Year Ended June 30, 2002)**

FUND

ITEMS MARKED WITH (A.) ARE ADDITIONS

ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

MAXIMUM PROPERTY TAXES AUTHORIZED:

(Note that HB 124 Sections are referenced)

Ad valorem tax revenue authorized to be assessed in the prior year

Add: FISCAL YEAR 2002 INFLATION ADJUSTMENT @ 1.28% (Section 94 (1)(a)) <u>(A.)</u> [(1)*1.28%]	xx2
Less: Property taxes assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 94, Sub (6)) (enter as negative number) <u>(L.)</u>	<xx3>
Add: Personal Property Tax reimbursement received - prior fiscal year (Section 94, Sub(7)) <u>(A.)</u>	xx4
Less: Personal Property Tax reimbursement anticipated - current year (87.5% of prior FY) (Section 94, Sub (7)) (HB 20 and SB 417 reimbursements) <u>(L.)</u> [(4)*87.5%]	<xx4>
Add: Loss of revenue from annualization of FYE 2001 light vehicle revenue to HB 540 <u>(A.)</u>	

Adjusted Property Tax Revenue Assessed [(1)+...+(5)]

CURRENT YEAR LEVY COMPUTATION:

Taxable value per mill

Less: Newly taxable property per mill value, (enter as negative number) <u>(L.)</u>	<xxa>
Taxable value per mill of net and gross proceeds (county only) (enter as negative) <u>(L.)</u>	<xxb>
Adjusted Taxable value per mill [sum of all 7s]	

Authorized mill levy under HB 124 (includes floating mills) [(6)/(8)]

Adjusted taxable value per mill

Add: Newly taxable property per mill value Taxable value per mill of net and gross proceeds (county only) <u>(A.)</u>	xxa
Taxable value per mill (including newly taxable property)	xxb

Authorized mill levy under HB 124 (includes floating mills)

Current property tax revenue limitation [(9)*(7a+b)]

RECAPITULATION:

Previous year adjusted property tax revenue assessed (5)

Add: Amount attributable to newly taxable property and net/gross proceeds <u>(A.)</u> [(9)*{(7a)+(7b)}]	
Current property tax revenue [(6)+(11)]	

XXXX

xx2

<xx3>

xx4 + <xx4>

XX

XXXX

XXXX

<xxa>+<xxb>

XXXX

XX.XX

XXXX

xxa+xxb

XXXX

XX.XX

XXXX

XXXX

XXXX

XXXX

**DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SENATE BILL 184
(For Fiscal Year Ended June 30, 2001)**

FUND

ITEMS MARKED WITH (A.) ARE ADDITIONS

ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

PROPERTY TAXES ASSESSED PRIOR YEAR

Ad valorem tax revenue assessed			xxxx
Less: Property taxes assessed in prior year- net and gross proceeds (Class 1 & 2 property) (county only)	xxxx	-2	
Add: Light vehicle tax revenue received - prior fiscal year	xxxx		
Less: Light vehicle tax revenue anticipated - current fiscal year	xxxx		xxxx
Add: Personal property tax reimbursement received – prior fiscal year	xxxx		
Less: Personal property tax reimbursement anticipated – current fiscal year	xxxx		xxxx
Less: SB 184 reimbursement (net of HB 658 reimbursement)	xxxx		xxxx
Adjusted Property Tax Revenue Assessed	xxxx		

CURRENT YEAR LEVY COMPUTATION

Taxable value per mill			xxxx
Less: Newly taxable property			xxxx
Less: Taxable value of net and gross proceeds (Class 1 & 2 property) (county only)	xxxx	-11	
Adjusted Taxable Value Per Mill			xxxx
Authorized mill levy under SB 184 (includes "floating mills") [(8) , (12) x 1000]	xx.xx	-13	<xxa>+<xxb>
Adjusted taxable value per mill			xxxx
Add: Newly taxable property			xxxx
Add: Taxable value of net and gross proceeds (Class 1 & 2 property) (county only)	xxxx	-11	
Taxable value per mill (including newly taxable property)			xxxx
Authorized mill levy under SB 184 (includes floating mills)			xx.xx
Current property tax revenue limitation [(9) x (13) , 1000]			xxxx

RECAPITULATION

Previous year adjusted property tax revenue assessed			xxxx
Add: Amount attributable to newly taxable property and net and gross proceeds [(10) + (11) x (13) , 1000]	xxxx	-15	xxxx
Current property tax revenue limitation			xxxx
Previous year adjusted property tax revenue assessed (5)			xxxx
Add: Amount attributable to newly taxable property and net/gross proceeds (A.) [(9)*(7a)+(7b)]			xxxx
Current property tax revenue [(6)+(11)]			xxxx

Explanation
Reference

-1

-3
-4

(5}

-6
-7
-8

-9
-10

-7
-12

(7b)
-12
-10
-9
-9

-13
-14

-8
-10
-14

-6
-11

**DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS
UNDER SENATE BILL 184
(For Fiscal Year Ended June 30, 2000)**

FUND

ITEMS MARKED WITH (A.) ARE ADDITIONS

ITEMS MARKED WITH (L.) ARE SUBTRACTIONS

PROPERTY TAXES ASSESSED PRIOR YEAR

Ad valorem tax revenue assessed		xxxx
Less: Property taxes assessed in prior year- net and gross proceeds (Class 1 & 2 property) (county only)	xxxx	-2
Add: Light vehicle tax revenue received - prior fiscal year	xxxx	
Less: Light vehicle tax revenue anticipated - current fiscal year	xxxx	xxxx
Add: Personal property tax reimbursement received – prior fiscal year	xxxx	
Less: Personal property tax reimbursement anticipated – current fiscal year	xxxx	xxxx
Less: SB 184 reimbursement (net of HB 658 reimbursement)	xxxx	xxxx
Adjusted Property Tax Revenue Assessed	xxxx	xxxx

CURRENT YEAR LEVY COMPUTATION

Taxable value per mill		xxxx
Less: Newly taxable property		xxxx
Less: Taxable value of net and gross proceeds (Class 1 & 2 property) (county only)	xxxx	-11
Adjusted Taxable Value Per Mill	xxxx	xxxx
Authorized mill levy under SB 184 (includes "floating mills") [(8) , (12) x 1000]	xx.xx	<xxa>+<xxb> -13
Adjusted taxable value per mill		xxxx
Add: Newly taxable property		xxxx
Add: Taxable value of net and gross proceeds (Class 1 & 2 property) (county only)	xxxx	-11
Taxable value per mill (including newly taxable property)	xxxx	xxxx
Authorized mill levy under SB 184 (includes floating mills)	xx.xx	
Current property tax revenue limitation [(9) x (13) , 1000]	xxxx	xxxx

RECAPITULATION

Previous year adjusted property tax revenue assessed		xxxx
Add: Amount attributable to newly taxable property and net and gross proceeds [(10) + (11) x (13) , 1000]	xxxx	xxxx
Current property tax revenue limitation	xxxx	
Previous year adjusted property tax revenue assessed (5)		xxxx
Add: Amount attributable to newly taxable property and net/gross proceeds (A.) [(9)*(7a)+(7b)]	xxxx	

Current property tax revenue [(6)+(11)]

xxxx

Explanation
Reference

-1

-3
-4

(5}

-6
-7
-8

-9
-10
-7
-12

(7b)

-12
-10
-9
-9

-13
-14

-8
-10
-14

-6
-11

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

City of Sidney

TAX LEVY REQUIREMENTS SCHEDULE

Item a.

City of Sidney

TAX LEVY REQUIREMENTS SCHEDULE

NON-VOTED LEVIES

Item a.

Assessed Valuation	655,061,951.00											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)		
			*should equal	Cash					*should equal		Estimated	
		Budgeted	column (8)	Available		Property			column (3)		Ending	
Fund		Cash	Total	(Less current liabilities)	Non-Tax	Tax	Total	Total	Mill	Cash		
#	Fund Name	Appropriation	Reserve	Requirements	Revenues	Revenues	Revenues	Resources	Levy	Balance		
1000	General	3,955,068	1,729,683	5,684,751	1,729,740	2,687,694	1,267,317	3,955,011	5,684,751	159.82	1,729,683	
2170	Airport	19,958	2,817	22,775	1,658	500	20,617	21,117	22,775	2.60	2,817	
2190	Comprehensive Liability	48,914	3,032	51,945	1,885	500	49,560	50,060	51,945	6.25	3,032	
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	
							2,695,184	1,922,306			242.42	1,746,865
CARRYOVER MILLS												
1000	General											0
2350	Local Govt Study Commission	26,828	0	26,828	26,828	0	0	0	26,828	0.00	0	
	TOTAL	4,900,768	1,746,865	6,647,633	2,030,142	5,390,368	3,844,613	4,617,491	6,647,633	242.42	1,746,865	

NON-LEVIED FUNDS-SUMMARY SCHEDULE

Fiscal Year 2025-26

*Column (3) Total Requirements must equal Column (6) Total Resources

Fund #	Fund Name	Appropriation	Reserve	(1)	(2)	(3)=(1)+(2)	Cash Available	(4) Cash	(5)	(6)=(4)+(5)	(7)=(4)-(1)+(5) Estimated
				Budgeted		*should equal column (6)				Total	
				Cash	Total (Less current liabilities)	Non-Tax Revenues				Total Resources	Cash Balance
2060	Playgrounds & Parks	30,000	1,992	31,992	31,242.27	750	31,992	31,992	31,992	1,992	1,992
2061	Ballparks & Ballfields	19,000	5,301	24,301	23,800.75	500	24,301	24,301	24,301	5,301	5,301
2062	Tennis Courts	320,000	-8,400	311,600	191,599.56	120,000	311,600	311,600	311,600	-8,400	-8,400
2063	Bike Path	97,400	11,512	108,912	96,412.23	12,500	108,912	108,912	108,912	11,512	11,512
2101	TBID	300,000	22,721	322,721	21,540.60	301,180	322,721	322,721	322,721	22,721	22,721
2390	Drug Forfeiture	25,000	20,129	45,129	32,379.43	12,750	45,129	45,129	45,129	20,129	20,129
2399	Impact Fees	310,990	11,628	322,618	316,617.50	6,000	322,618	322,618	322,618	11,628	11,628
2810	Police Pension & Training	20,000	4,611	24,611	8,611.06	16,000	24,611	24,611	24,611	4,611	4,611
2820	Gas Tax	375,070	446,978	822,048	525,812.07	296,236	822,048	822,048	822,048	446,978	446,978
2821	New Fuel Tax Apportionment Tax	0	29	29	28.72	0	29	29	29	29	29
2861	Main Street MT Grant	80,000	0	80,000	20,000.00	60,000	80,000	80,000	80,000	0	0
2890	Oil/Gas Severance	672,100	386,467	1,058,567	382,067.06	676,500	1,058,567	1,058,567	1,058,567	386,467	386,467
2990	ARPA	55,986	0	55,986	55,136.09	850	55,986	55,986	55,986	0	0
4010	City Hall CIP	105,780	0	105,780	105,779.94	0	105,780	105,780	105,780	0	0
4011	Pool CIP	169,000	792	169,792	124,792.11	45,000	169,792	169,792	169,792	792	792
4015	Parks-CIP	123,500	40,297	163,797	98,796.99	65,000	163,797	163,797	163,797	40,297	40,297
4016	Praks Facility CIP	123,500	40,322	163,822	65,822.05	98,000	163,822	163,822	163,822	40,322	40,322
4020	Police-CIP	110,000	1,387	111,387	111,387.25	0	111,387	111,387	111,387	1,387	1,387
4025	Police Investigative-CIP	30,000	30,943	60,943	60,942.96	0	60,943	60,943	60,943	30,943	30,943
4030	Capital Projects-Street Equip	127,800	124	127,924	87,924.37	40,000	127,924	127,924	127,924	124	124
4031	Capital Projects-Street Const.	107,000	4,589	111,589	111,589.28	0	111,589	111,589	111,589	4,589	4,589
4040	Capital Projects-Fire Equip	40,000	960,388	1,000,388	950,388.23	50,000	1,000,388	1,000,388	1,000,388	960,388	960,388
4060	Enhancement Proj-Bike Path	65,000	23,111	88,111	88,110.94	0	88,111	88,111	88,111	23,111	23,111
4070	Capital Project-Downtown Enh	12,500	11,427	23,927	23,927.00	0	23,927	23,927	23,927	11,427	11,427
4075	Curb & Sidewalk	0	900	900	899.96	0	900	900	900	900	900
5210	Water Utility	11,315,904	7,332,237	18,648,141	7,211,541.32	11,436,600	18,648,141	18,648,141	18,648,141	7,332,237	7,332,237
5211	Water Impact Fees	310,000	991	310,991	304,991.38	6,000	310,991	310,991	310,991	991	991
5310	Sewer Utility	3,703,200	3,470,945	7,174,145	4,372,845.09	2,801,300	7,174,145	7,174,145	7,174,145	3,470,945	3,470,945
5311	Sewer Impact Fees	153,000	82	153,082	150,081.53	3,000	153,082	153,082	153,082	82	82
7970	Grant-Richland County	5,223	0	5,223	6,119.24	0	6,119	6,119	6,119	896	896
	TOTAL	18,040,553	12,788,379	30,828,932	15,216,592	15,613,236	30,829,828	30,829,828	30,829,828	12,789,275	

NON-LEVIED FUNDS-SUMMARY SCHEDULE (Maintenance)

Fiscal Year 2025-26

*Column (3) Total Requirements must equal Column (7) Total Resources

NON-LEVIED FUNDS-SUMMARY SCHEDULE (Bond)

Fiscal Year 2025-26

*Column (3) Total Requirements must equal Column (7) Total Resources

City of Sidney

TAX LEVY REQUIREMENTS SCHEDULE

VOTED/PERMISSIVE LEVY

Item a.

NOTES:

1. An amount equal to 1/2 of the appropriation (1) may be budgeted as a Cash Reserve (2) to assure liquidity between receipt of first and second half property tax revenues.
2. Non-tax revenues (5) include fines, fees, forfeitures, interest earnings and transfer payments from state and federal governments.
3. Total Requirements (3) must equal Total Resources (8) to establish a balanced budget required by law.

City of Sidney
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

Item a.

											Fiscal Year 2025-26
Assessed Valuation	679,659,501.00										
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)
				*should equal	Cash				*should equal		Estimated
				Budgeted	column (8)	Available		Property		column (3)	
Fund		Cash	Total	(Less current liabilities)	Non-Tax	Tax	Total	Total	Mill	Cash	
#	Fund Name	Appropriation	Reserve	Requirements	Revenues	Revenues	Revenues	Resources	Levy	Balance	
1000	General	3,955,068	1,729,683	5,684,751	1,729,740	2,687,694	1,267,317	3,955,011	5,684,751	159.82	1,729,683
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	4,900,768	1,745,935	6,646,703	2,030,142	2,694,254	1,922,306	4,616,561	6,646,703	242.42	1,745,935
							1,922,306				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	185,000								185,000	
	State Insurance Prem App									0	
	Total	2,687,694	20	50	500	2,550	0	2,550	40	2,693,404	

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.
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

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
1000 GENERAL							
310000 - TAXES							
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
320000- LICENSES AND PERMITS							
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
330000- INTERGOVERNMENTAL REVENUES							
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
340000- CHARGES FOR SERVICE							
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 Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference	
343011	Road & Street Repair		\$0		\$0	\$0	\$0	
344036	Subdivision Review	\$7,130	\$30,000		\$30,000	\$0	\$0	
346030	Swimming Pool-Pass Fee	\$31,500	\$30,000		\$30,000	\$0	\$0	
346031	Swimming Pool-Daily Users Fee	\$8,897	\$15,000		\$15,000	\$0	\$0	
346050	Charges for use of Pavilion in Veteran's Park	\$25	\$100		\$100	\$0	\$0	
	Account Total	\$48,758	\$80,100	\$0	\$80,100	\$0	\$0	
350000- FINES & FORTEITURES								
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		\$185,000	\$30,000		
384000	Other Financing					\$0		
	Account Total	\$155,000	\$155,000	\$0	\$185,000	\$0	\$30,000	
FUND TOTAL		\$3,176,238	\$3,952,951	\$0	\$3,955,011	-\$27,940	\$30,000	

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	
2060 PLAYGROUND & PARKS								
360000- MISCELLANEOUS REVENUE								
365010	Contributions & Donations					\$0		
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$1,623	\$1,623		\$750	-\$873		
	Account Total	\$1,623	\$1,623	\$0	\$750	-\$873	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer		\$0		\$0	(General)	\$0	
	Account Total	\$0	\$0	\$0	\$0	(General)	\$0	
	FUND TOTAL	\$1,623	\$1,623	\$0	\$750		\$0	
2061 BALLPARKS & BALL FIELDS								
360000- MISCELLANEOUS REVENUE								
365010	Contributions & Donations					\$0		
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$1,237	\$1,237		\$500	-\$737		
	Account Total	\$1,237	\$1,237	\$0	\$500	-\$737	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer		\$0		\$0	(General)	\$0	
	Account Total	\$0	\$0	\$0	\$0	(General)	\$0	
	FUND TOTAL	\$1,237	\$1,237	\$0	\$500		\$0	
2062 TENNIS COURTS								
360000- MISCELLANEOUS REVENUE								
365010	Contributions & Donations					\$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	
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		\$115,000	(General/OG)	\$40,000	
Account Total		\$75,000	\$75,000	\$0	\$115,000		\$40,000	
FUND TOTAL		\$83,111	\$83,111	\$0	\$120,000	-\$3,111	\$40,000	
2063 BIKE PATH								
360000- MISCELLANEOUS REVENUE								
365010	Contributions & Donations	\$0	\$0	\$0	\$0	\$0	\$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 Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference	
	FUND TOTAL	\$90,496	\$301,180	\$0	\$300,750	\$0	\$0	
	2170 AIRPORT							
	310000- TAXES							
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		
	Account Total	\$15,866	\$17,333	\$0	\$20,637	\$3,304	\$0	
	330000- INTERGOVERNMENTAL REVENUES							
333040	Payment in the Liew of Taxes					\$0		
335230	State Entitlement Share		\$0		\$0	\$0		
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	370000- INVESTMENT EARNINGS							
371010	Investment Earnings	\$280	\$280		\$0	-\$280		
	Account Total	\$280	\$280	\$0	\$0	-\$280	\$0	
	380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer						\$0	
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	FUND TOTAL	\$16,146	\$17,613	\$0	\$20,637	\$3,024	\$0	
	2190 COMPREHENSIVE LIABILITY							
	310000- TAXES							
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		
	Account Total	\$36,773	\$37,923	\$0	\$49,610	\$11,687	\$0	
	330000- INTGOVERNMENTAL REVENUES							
333040	Payment in Lieu of Taxes					\$0		
335230	State Entitlement Share					\$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	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$868	\$868		\$0	-\$868		
Account Total		\$868	\$868	\$0	\$0	-\$868	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer							\$0
Account Total		\$0	\$0	\$0	\$0	\$0	\$0	
FUND TOTAL		\$37,641	\$38,791	\$0	\$49,610	\$10,820	\$0	
2220 LIBRARY LEVY								
310000- TAXES								
311010	Real Property Taxes	\$848	\$0		\$0	-\$848		
311020	Personal Property Taxes	\$182				-\$182		
311030	Motor Vehicle Taxes					\$0		
312000	Penalty & Interest on Delinquent Taxes	\$351	\$100		\$100	-\$351		
Account Total		\$1,382	\$100	\$0	\$100	-\$1,382	\$0	
330000- INTERGOVERNMENTAL REVENUES								
333040	Payment in Lieu of Taxes							\$0
335230	State Entitlement Share		\$0		\$0		\$0	
Account Total		\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$1,308	\$1,308		\$400	-\$908		
Account Total		\$1,308	\$1,308	\$0	\$400	-\$908	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer							\$0
Account Total		\$0	\$0	\$0	\$0	\$0	\$0	
FUND TOTAL		\$2,690	\$1,408	\$0	\$500	-\$2,290	\$0	
2260 STORM DISASTER								

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	
310000- TAXES								
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	
330000- INTERGOVERNMENTAL REVENUES								
333040	Payment in Lieu of Taxes					\$0		
335230	State Entitlement Share		\$0		\$0	\$0		
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$2,370	\$2,370		\$850	-\$1,520		
	Account Total	\$2,370	\$2,370	\$0	\$850	-\$1,520	\$0	
	FUND TOTAL	\$7,466	\$7,781	\$0	\$8,780	\$999	\$0	
2350 LOCAL GOVT STUDY COMMISSION								
310000- TAXES								
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	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer		\$0		\$0		\$0	
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$2,370	\$2,370		\$750	-\$1,620		
	Account Total	\$2,370	\$2,370	\$0	\$750	-\$1,620	\$0	
	FUND TOTAL	\$27,653	\$31,002	\$0	\$750	\$0	\$0	
2370 P.E.R.S- EMPLOYER CONTRIBUTION								

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	
310000- TAXES								
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	
330000- INTERGOVERNMENTAL REVENUES								
333040	Payment in Lieu of Taxes					\$0		
335230	State Entitlement Share					\$0		
Account Total		\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$7,532	\$7,532		\$2,500	-\$5,032		
Account Total		\$7,532	\$7,532	\$0	\$2,500	-\$5,032	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer						\$0	
Account Total		\$0	\$0	\$0	\$0	\$0	\$0	
FUND TOTAL		\$151,046	\$160,156	\$0	\$204,756	\$44,600	\$0	
2371 EMPLOYER CONT GROUP HEALTH								
310000- TAXES								
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	
330000- INTERGOVERNMENTAL REVENUES								
333040	Payment in Lieu of Taxes					\$0		
335230	State Entitlement Share					\$0		
Account Total		\$0	\$0	\$0	\$0	\$0	\$0	
360000- MISCELLANEOUS REVENUE								
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	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$7,168	\$7,168	\$0	\$2,500	\$2,500		
	Account Total	\$7,168	\$7,168	\$0	\$2,500	\$2,500	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	FUND TOTAL	\$249,634	\$288,673	\$0	\$282,070	\$566	\$0	
2372 PERMISSIVE HEALTH LEVY								
310000- TAXES								
311010	Real Property Taxes	\$61	\$0	\$0	\$0	\$0	\$0	\$0
311020	Personal Property Tax Reimbursement	\$11						
312000	Penalty & Interest on Delinquent Taxes	\$68						
	Account Total	\$139	\$0	\$0	\$0	\$0	\$0	
330000- INTERGOVERNMENTAL REVENUES								
333040	Payment in Lieu of Taxes							
335230	State Entitlement Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
360000- MISCELLANEOUS REVENUE								
365000	Contributions							
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$141	\$141	\$0	\$0	\$0	\$0	\$0
	Account Total	\$141	\$141	\$0	\$0	\$0	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	FUND TOTAL	\$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	
2390 DRUG FORFEITURE								
350000- FINES AND FORFEITURES								
351030	Court Fines & Forfeitures	\$378	\$12,000	\$0	\$12,000	\$0	\$0	
	Account Total	\$378	\$12,000	\$0	\$12,000	\$0	\$0	
360000- MISCELLANEOUS REVENUE								
362000	Other Miscellaneous Revenue					\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$2,280	\$2,280	\$0	\$750	-\$1,530		
	Account Total	\$2,280	\$2,280	\$0	\$750	-\$1,530	\$0	
384000	OTHER FINANCING-SPECIAL					\$0	\$0	
	FUND TOTAL	\$2,658	\$14,280	\$0	\$12,750	-\$1,530	\$0	
2399 IMPACT FEES								
340000- CHARGES FOR SERVICES								
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	
2425 STREET LIGHTING								
360000- MISCELLANEOUS REVENUE								
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	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$21,836	\$21,836	\$0	\$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						
	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							

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	
383000	Interfund Operating Transfer							\$0
	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	\$0	
	2584 MOWING							
	360000- MISCELLANEOUS REVENUE							
363010	Maintenance 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	
	FUND TOTAL	\$16,030	\$35,412	\$0	\$33,200	-\$2,212	\$0	
	2598 MSV PARK MAINTENANCE #98							
	360000- MISCELLANEOUS REVENUE							
363010	Maintenance Assessments	\$2,512	\$2,000		\$2,000		\$0	
363040	Penalty & Interest Special Assessments	\$12					\$0	
	Account Total	\$2,525	\$2,000	\$0	\$2,000	\$0	\$0	
	370000- INVESTMENT EARNINGS							
371010	Investment Earnings	\$1,542	\$650		\$750		\$100	
	Account Total	\$1,542	\$650	\$0	\$750	\$100	\$0	
	FUND TOTAL	\$4,066	\$2,650	\$0	\$2,750	\$100	\$0	
	2810 POLICE PENSION & TRAINING							
	330000- INTERGOVERNMENTAL REVENUES							
335050	Insurance Premium Apportionment		\$16,000		\$16,000		\$0	
	Account Total	\$0	\$16,000	\$0	\$16,000	\$0	\$0	
	370000- INVESTMENT EARNINGS							
371010	Investment Earnings	\$940	\$940		\$0		-\$940	
	Account Total	\$940	\$940	\$0	\$0	-\$940	\$0	
	380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer		\$0		\$0		\$0	
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	FUND TOTAL	\$940	\$16,940	\$0	\$16,000		\$0	
	2820 GAS TAX							
	330000- INTERGOVERNMENTAL REVENUES							
335040	Gasoline Tax Apportionment	\$280,012	\$288,978		\$286,236		-\$2,742	

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		\$280,012	\$288,978	\$0	\$286,236	-\$2,742	\$0	
340000-CHARGE FOR SERVICES								
343018	Sale of Materials						\$0	
Account Total		\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$24,661	\$24,661		\$10,000	-\$14,661		
Account Total		\$24,661	\$24,661	\$0	\$10,000	-\$14,661	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer						\$0	
Account Total		\$0	\$0	\$0	\$0	\$0	\$0	
FUND TOTAL		\$304,674	\$313,640	\$0	\$296,236	-\$17,403	\$0	
2821 NEW FUEL TAX								
330000- INTERGOVERNMENTAL REVENUES								
335040	Gasoline Tax Apportionment						\$0	
Account Total		\$0	\$0	\$0	\$0	\$0	\$0	
340000-CHARGE FOR SERVICES								
343018	Sale of Materials						\$0	
Account Total		\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings						\$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		\$0	\$0	\$0	\$0	\$0	\$0	
2861-MAIN STREET MT GRANT								

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	
330000- INTERGOVERNMENTAL REVENUES								
334142	Special Events Grants-Commerce	\$49,549	\$50,000		\$60,000	\$10,000		
337000	Local Grants	\$20,000			\$60,000			
	Account Total	\$69,549	\$50,000	\$0	\$60,000	\$10,000	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings					\$0		
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	FUND TOTAL	\$69,549	\$50,000	\$0	\$60,000	\$10,000	\$0	
2869-NUISANCE								
360000- MISCELLANEOUS REVENUES								
363010	Maintenance Assessments	\$2,048	\$15,000		\$15,000	\$0		
	Account Total	\$2,048	\$15,000	\$0	\$15,000	\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings					\$750	\$750	
	Account Total	\$0	\$0	\$0	\$750	\$750	\$0	
	FUND TOTAL	\$52,048	\$65,000	\$0	\$40,750	\$750	\$0	
2890 OIL/GAS SEVERANCE								
330000- INTERGOVERNMENTAL REVENUES								
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	

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	
360000- MISCELLANEOUS REVENUES								
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	
383000- 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	
383000- 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	

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	
3400 REVOLVING FUND								
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		

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	\$0	\$0	\$0	\$0	\$0	\$0	
	3602 SID #102							
	360000- MISCELLANEOUS REVENUE							
363010	Maintenance Assessments					\$0		
363020	Bond Principal & Interest Assessments		\$0			\$0		
363040	Penalty & Interest Special Assessments		\$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	
	383000- OTHER FINANCE SOURCES							
383000	Interfund Operating Transfer		\$0			(General)		
	Account Total	\$0	\$0	\$0	\$0	(General)	\$0	
	FUND TOTAL	\$0	\$0	\$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	
	383000- OTHER FINANCE SOURCES							
383000	Interfund Operating Transfer		\$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	
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		\$0		\$0	
Account Total		\$0	\$0	\$0	\$0	\$0	\$0	
FUND TOTAL		\$6,585	\$6,585	\$0	\$0		\$0	
4011 POOL CIP								
370000- INVESTMENT EARNINGS								

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	
371010	Investment Earnings	\$7,946	\$7,946			-\$7,946		
	Account Total	\$7,946	\$7,946	\$0	\$0	-\$7,946	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer	\$45,000	\$45,000		\$45,000	(O&G)	\$0	
	Account Total	\$45,000	\$45,000	\$0	\$45,000	(O&G)	\$0	
	FUND TOTAL	\$52,946	\$52,946	\$0	\$45,000		\$0	
4015 PARKS CIP								
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$4,785	\$4,785			-\$4,785		
	Account Total	\$4,785	\$4,785	\$0	\$0	-\$4,785	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer	\$25,000	\$25,000		\$65,000	(O&G)	\$40,000	
	Account Total	\$25,000	\$25,000	\$0	\$65,000		\$40,000	
	FUND TOTAL	\$29,785	\$29,785	\$0	\$65,000	-\$4,785	\$40,000	
4016 PARKS FACILITY CIP								
330000- INTERGOVERNMENTAL REVENUES								
334202	State Grants					\$0		
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$822	\$822			-\$822		
	Account Total	\$822	\$822	\$0	\$0	-\$822	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer	\$50,000	\$50,000		\$98,000	(O&G)	\$48,000	
	Account Total	\$50,000	\$50,000	\$0	\$98,000		\$48,000	
	FUND TOTAL	\$50,822	\$50,822	\$0	\$98,000	-\$822	\$48,000	

CITY OF SIDNEY ESTIMATED REVENUE 2023-24

Item a.

		ESTIMATED REVENUE 2024-25				2025-26					
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers				
4020 POLICE CIP											
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	\$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				(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		

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	\$175,000	\$194,000	\$0	\$40,000		-\$154,000	
	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)		
	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)		
	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		

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	
365010	Private Gifts & Bequests					\$0		
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	370000- INVESTMENT EARNINGS							
371010	Investment Earnings	\$4,691	\$4,691			-\$4,691		
	Account Total	\$4,691	\$4,691	\$0	\$0	-\$4,691	\$0	
	380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer							
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	FUND TOTAL	\$4,691	\$4,691	\$0	\$0	-\$4,691	\$0	
4070 ENHANCEMENT- CAPITAL PROJECT								
	370000- INVESTMENT EARNINGS							
371010	Investment Earnings	\$1,274	\$1,274			-\$1,274		
	Account Total	\$1,274	\$1,274	\$0	\$0	-\$1,274	\$0	
	380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer							
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	FUND TOTAL	\$1,274	\$1,274	\$0	\$0	-\$1,274	\$0	
4075 CURB & SIDEWALK								
	370000- INVESTMENT EARNINGS							
371010	Investment Earnings							
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer							
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	FUND TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
5210 WATER UTILITY								

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
310000 - TAXES							
313021	Water Pumping Surcharge	\$8,575	\$8,500	\$0	\$8,500	\$0	\$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	\$0	\$100	\$0	
343021	Metered Water Sales	\$2,162,398	\$2,000,000	\$0	\$2,160,000	\$160,000	
343023	Bulk Water Sales	\$2,332	\$0	\$0	\$2,000	\$2,000	
343024	Sales of Water Materials & Supplies	\$3,452	\$4,000	\$0	\$4,000	\$0	
343026	Water Installation Charges	\$13,364	\$5,000	\$0	\$10,000	\$5,000	
343027	Miscellaneous Water Revenue	\$2,140	\$500	\$0	\$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	\$0	
361100	Dividends	\$0		\$0	\$0	\$0	
362000	Other Miscellaneous Revenue			\$0	\$0	\$0	
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0
370000-INVESTMENT EARNINGS							
371010	Investment Earnings	\$209,328	\$301,056	\$0	\$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	\$0	\$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 Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers 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	
	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		

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	
363010	Maintenance Assessments	\$7,966	\$10,000		\$10,000	\$0		
362020	Seismograph- Lagoon					\$0		
363040	Penalty & Interest Special Assessments	\$118				\$0		
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/Intercap	\$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	

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	
340000- CHARGES FOR SERVICE								
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	

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	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$29,916	\$29,916	\$0	\$3,000	-\$26,916		
	Account Total	\$29,916	\$29,916	\$0	\$3,000	-\$26,916	\$0	
380000- OTHER FINANCING SOURCES								
382010	Sale of General Fixed Assets	\$0	\$0	\$0	\$0	\$0		
383000	Interfund Operating Transfer	\$0	\$0	\$0	\$0	\$0		
	Account Total	\$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	\$0	\$95,156	\$29,906		
311020	Personal Property Taxes	\$562	\$0	\$0	\$0			
312000	Penalty & Interest on Delinquent Taxes	\$205	\$40	\$0	\$40	\$0		
	Account Total	\$60,953	\$65,290	\$0	\$95,196	\$29,906	\$0	
330000- INTERGOVERNMENTAL REVENUES								
333040	Payment in Lieu of Taxes	\$0	\$0	\$0	\$0	\$0		
335030	Motor Vehicle Tax- Ad Valorem	\$0	\$0	\$0	\$0			
335050	Insurance Premium Apportionment	\$16,243	\$17,000	\$0	\$0	-\$17,000		
335230	State Entitlement Share	\$0	\$0	\$0	\$0	\$0		
	Account Total	\$16,243	\$17,000	\$0	\$0	-\$17,000	\$0	
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$0	\$0	\$0	\$0	\$0		
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
380000- OTHER FINANCING SOURCES								
383000	Interfund Operating Transfer	\$0	\$0	\$0	\$0	\$0		
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	
	FUND TOTAL	\$77,196	\$82,290	\$0	\$95,196	\$12,906	\$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	
7970 GRANT-RICHLAND COUNTY								
330000- INTERGOVERNMENTAL REVENUES								
337000	Local Grants							\$0
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360000- MISCELLANEOUS REVENUES								
365010	Private Gifts & Bequests							\$0
	Account Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370000- INVESTMENT EARNINGS								
371010	Investment Earnings	\$896	\$0			\$0	\$0	
	Account Total	\$896	\$0	\$0	\$0	\$0	\$0	\$0
FUND TOTAL		\$896	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL		\$13,528,469	\$26,454,628	\$50,000	\$23,477,513	-\$2,899,502	-\$9,000	

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
		Actual	Budgeted
1000 - General Fund			
Revenues			
Property Taxes		1,238,551	1,302,317
Business/Animal Licenses & Permits		130,061	128,506
Grants		65,934	631,536
PILT		0	0
State Shared		1,033,787	1,041,852
County Shared		23,604	24,000
General Government		1,206	5,000
Marijuana Excise Tax		135,046	135,000
Public Safety		0	0
Public Works		0	0
Planning		7,130	30,000
Swimming Pool User Fees		40,397	45,000
City Court Fines		136,488	140,000
Rents/Leases		0	150
Other Miscellaneous Revenue		48,219	25,100
Contributions/Donations		0	5,000
Private Gifts/Bequests		0	500
K-9 Donations		2,625	5,500
Playground Donations		0	50,000
Parks Program Donations		11,150	25,000
Sale of Junk or Salvage		8,275	15,000
Investment Earnings		138,768	160,550
Oil Royalties		0	0
Sale of General Fixed Assets		0	0
Interfund Operating Transfer		0	185,000
Other Financing		0	0
Total Revenues		3,021,238	3,955,011
Expenditures			
Personnel & Benefits		1,736,658	2,028,305
Operations		1,035,340	1,209,782
Capital		139,844	716,981
Debt Service			
Transfers		60,000	0
Total Expenditures		2,971,843	3,955,068
Balance:		49,396	(57)
NOTES:			
		Cash Balance:	1,729,740
Max Cash:	\$1,977,534.00	Remaining Cash:	1,729,683
<i>Special Revenue Funds</i>			
2060 - Playground & Parks			
Revenues			
Contributions & Donations		0	0
Investment Earnings		1,623	750
Interfund Operating Transfer		0	0
Total Revenues		1,623	750
Expenditures			
Capital		0	30,000
Total Expenditures		0	30,000
Balance:		1,623	(29,250)
NOTES:			
		Cash Balance:	31,242
		Remaining Cash:	1,992
2061 - Ballparks & Ballfields			
Revenues			
Contributions & Donations		0	0
Investment Earnings		1,237	500
Interfund Operating Transfers		0	0
Total Revenues		1,237	500
Expenditures			
Operations		0	4,000
Capital		0	15,000

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
		Actual	Budgeted
Total Expenditures		0	19,000
Balance:		1,237	(18,500)
NOTES:			
		Cash Balance:	23,801
		Remaining Cash:	5,301
2062 - Tennis Courts			
Revenues			
Contributions & Donations		0	0
Investment Earnings		8,111	5,000
Interfund Operating Transfers		75,000	115,000
Total Revenues		83,111	120,000
Expenditures			
Capital		39,520	320,000
Total Expenditures		39,520	320,000
Balance:		43,591	(200,000)
NOTES:			
		Cash Balance:	191,600
		Remaining Cash:	(8,400)
2063 - Bike Path			
Revenues			
Contributions & Donations		0	0
Investment Earnings		4,653	2,500
Interfund Operating Transfer		10,000	10,000
Total Revenues		14,653	12,500
Expenditures			
Operations		1,500	0
Capital		0	97,400
Total Expenditures		1,500	97,400
Balance:		13,153	(84,900)
NOTES:			
		Cash Balance:	96,412
		Remaining Cash:	11,512
2101-TBID			
Revenues			
Property Taxes		90,496	300,750
Total Revenues		90,496	300,750
Expenditures			
Operations		74,741	300,000
Total Expenditures		74,741	300,000
Balance:		15,755	750
NOTES:			
		Cash Balance:	28,764
		Remaining Cash:	29,514
2170-Airport			
Revenues			
Property Taxes		15,866	20,637
PILT		0	0
State Shared		0	0
Investment Earnings		280	0
Interfund Operating Transfer		0	0
Total Revenues		16,146	20,637
Expenditures			
Operations		19,598	19,958
Total Expenditures		19,598	19,958
Balance:		(3,452)	679
NOTES:			

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
		Actual	Budgeted
	Cash Balance:	1,658	
Max Cash:	\$9,979.00	Remaining Cash:	2,337
2190 - Comprehensive Liability			
Revenues			
Property Taxes	36,773	49,610	
PILT	0	0	
State Shared	0	0	
Investment Earnings	868	0	
Interfund Operating Transfer	0	0	
Total Revenues	37,641	49,610	
Expenditures			
Operations	51,587	48,914	
Total Expenditures	51,587	48,914	
Balance:	(13,945)	697	
NOTES:			
	Cash Balance:	1,885	
Max Cash:	\$24,456.75	Remaining Cash:	2,582
2220 - Library Levy			
Revenues			
Property Taxes	1,382	100	
PILT	0	0	
State Shared	0	0	
Investment Earnings	1,308	400	
Interfund Operating Transfer	0	0	
Total Revenues	2,690	500	
Expenditures			
Operations	0	14,500	
Total Expenditures	0	14,500	
Balance:	2,690	(14,000)	
NOTES:			
	Cash Balance:	14,333	
Max Cash:	\$7,250.00	Remaining Cash:	333
2260 - Storm Disaster			
Revenues			
Property Taxes	5,096	7,930	
PILT	0	0	
State Shared	0	0	
Investment Earnings	2,370	850	
Interfund Operating Transfer			
Total Revenues	7,466	8,780	
Expenditures			
Operations	1,714	55,000	
Total Expenditures	1,714	55,000	
Balance:	5,752	(46,220)	
NOTES:			
	Cash Balance:	49,006	
Max Cash:	\$27,500.00	Remaining Cash:	2,785
2350-Local Government Review			
Revenues			
Property Taxes	0	0	
PILT	0	0	
State Shared	0	0	
Investment Earnings	0	750	
Interfund Operating Transfer		0	
Total Revenues	0	750	
Expenditures			
Operations	825	26,828	
Total Expenditures	825	26,828	

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
		Actual	Budgeted
Balance:		(825)	(26,078)
NOTES:			
		Cash Balance:	26,828
Max Cash:	\$13,414.00	Remaining Cash:	750
2370 - PERS-Employer Contribution			
Revenues			
Property Taxes	143,514	202,256	
PILT	0	0	
State Shared	0	0	
Investment Earnings	7,532	2,500	
Interfund Operating Transfer	0	0	
Total Revenues	151,046	204,756	
Expenditures			
Personnel & Benefits	170,686	319,550	
Total Expenditures	170,686	319,550	
Balance:		(19,640)	(114,794)
NOTES:			
		Cash Balance:	117,800
Max Cash:	\$159,775.00	Remaining Cash:	3,006
2371 - Employer Contribution Group Health			
Revenues			
Property Taxes	242,342	279,570	
PILT	0	0	
State Shared	0	0	
Contributions	125	0	
Investment Earnings	7,168	2,500	
Interfund Operating Transfer	0	0	
Total Revenues	249,634	282,070	
Expenditures			
Personnel & Benefits	291,900	368,250	
Total Expenditures	291,900	368,250	
Balance:		(42,265)	(86,180)
NOTES:			
		Cash Balance:	88,532
Max Cash:	\$184,125.00	Remaining Cash:	2,352
2372-Permissive Health Levy			
Revenues			
Property Taxes	61	0	
PILT	79	0	
State Shared	0	0	
Contributions	0	0	
Investment Earnings	0	0	
Interfund Operating Transfer	0	0	
Total Revenues	139	0	0
Expenditures			
Personnel & Benefits	0	2,700	
Total Expenditures	0	2,700	
Balance:		139	(2,700)
NOTES:			
		Cash Balance:	2,852
Max Cash:	\$1,350.00	Remaining Cash:	152
2390 - Drug Forfeiture			
Revenues			
Court Fines & Forfeitures	378	12,000	
Investment Earnings	2,280	750	
Other Financing	0	0	
Total Revenues	2,658	12,750	

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
Expenditures		Actual	Budgeted
	Operations	10,407	25,000
Total Expenditures		10,407	25,000
Balance:		(7,750)	(12,250)
NOTES:			
		Cash Balance:	32,379
		Remaining Cash:	20,129
2399 - Impact Fees			
Revenues			
	Public Works	636	0
	Investment Earnings	16,417	6,000
Total Revenues		17,053	6,000
Expenditures			
	Capital	0	310,990
Total Expenditures		0	310,990
Balance:		17,053	(304,990)
NOTES:			
		Cash Balance:	316,618
		Remaining Cash:	11,628
2425 - Street Lighting			
Revenues			
	Maintenance Assessments	135,307	225,000
	Penalty & Interest	597	100
	Investment Earnings	21,836	7,000
Total Revenues		157,741	232,100
Expenditures			
	Operations	125,532	145,500
	Capital	5,130	70,000
Total Expenditures		130,662	215,500
Balance:		27,078	16,600
NOTES:			
		Cash Balance:	415,917
		Remaining Cash:	432,517
2550 - Tree Removal-Dutch Elm Disease			
Revenues			
	Maintenance Assessments	0	0
	Penalty & Interest	0	0
	Investment Earnings	251	0
	Interfund Operating Transfer	0	0
Total Revenues		251	0
Expenditures			
	Operations	0	4,600
Total Expenditures		0	4,600
Balance:		251	(4,600)
NOTES:			
		Cash Balance:	4,830
		Remaining Cash:	230
2565 City Wide Street Maintenance			
Revenues			
	Maintenance Assessments	425,287	555,000
	Penalty & Interest	2,832	1,500
	Charges for Service	168,598	0
	Investment Earnings	8,491	6,000
	Interfund Operating Transfer	0	0
Total Revenues		605,208	562,500
Expenditures			
	Personnel & Benefits	272,347	330,600

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
		Actual	Budgeted
Operations		122,182	123,450
Capital		58,739	116,700
Transfers		0	0
Total Expenditures		453,268	570,750
Balance:		151,940	(8,250)
NOTES:			
		Cash Balance:	311,246
		Remaining Cash:	302,996
2566 Snow Removal			
Revenues			
Maintenance Assessments		199,676	222,000
Penalty & Interest		0	0
Charges for Service		0	0
Investment Earnings		6,341	4,000
Interfund Operating Transfer		0	0
Total Revenues		206,017	226,000
Expenditures			
Personnel & Benefits		95,300	156,005
Operations		19,067	41,000
Capital		0	67,100
Total Expenditures		114,367	264,105
Balance:		91,649	(38,105)
NOTES:			
		Cash Balance:	199,840
		Remaining Cash:	161,735
2584 - Mowing			
Revenues			
Maintenance Assessments		10,110	30,000
Penalty & Interest		708	200
Investment Earnings		5,212	3,000
Interfund Operating Transfer		0	0
Total Revenues		16,030	33,200
Expenditures			
Operations		4,122	60,000
Capital		0	0
Total Expenditures		4,122	60,000
Balance:		11,909	(26,800)
NOTES:			
		Cash Balance:	106,315
		Remaining Cash:	79,515
2598 - MVS Park Maintenance #98			
Revenues			
Maintenance Assessments		2,512	2,000
Penalty & Interest		12	0
Investment Earnings		1,542	750
Interfund Operating Transfer		0	0
Total Revenues		4,066	2,750
Expenditures			
Operations		3,075	12,000
Capital		0	0
Total Expenditures		3,075	12,000
Balance:		991	(9,250)
NOTES:			
		Cash Balance:	29,502
		Remaining Cash:	20,252
2810 Police Pension & Training			
Revenues			
Insurance Premium Apportionment		0	16,000

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
		Actual	Budgeted
	Investment Earnings	940	0
	Interfund Operating Transfer	0	0
Total Revenues		940	16,000
Expenditures			
	Operations	8,453	20,000
Total Expenditures		8,453	20,000
Balance:		(7,513)	(4,000)
NOTES:			
		Cash Balance:	8,611
		Remaining Cash:	4,611
2820 - Gas Tax Apportionment Tax			
Revenues			
	Gasoline Tax Apportionment	280,012	286,236
	Investment Earnings	24,661	10,000
	Sale of Materials	0	0
Total Revenues		304,674	296,236
Expenditures			
	Operations	424,927	332,070
	Capital	488,507	43,000
Total Expenditures		913,433	375,070
Balance:		(608,760)	(78,834)
NOTES:			
		Cash Balance:	525,812
		Remaining Cash:	446,978
2821 - New Fuel Tax Apportionment Tax			
Revenues			
	Gasoline Tax Apportionment	0	0
	Investment Earnings	0	0
	Sale of Materials	0	0
	Interfund Operating Transfer	0	0
Total Revenues		0	0
Expenditures			
	Operations	0	0
	Capital	0	0
Total Expenditures		0	0
Balance:		0	0
NOTES:			
		Cash Balance:	29
		Remaining Cash:	29
2861-Main Street MT Grant			
Revenues			
	State Grants	0	60,000
	Investment Earnings	0	0
Total Revenues		0	60,000
Expenditures			
	Operations	0	80,000
Total Expenditures		0	80,000
Balance:		0	(20,000)
NOTES:			
Cash balance at 24-25 FYE is from County match pd 5/25		Cash Balance:	20,000
		Remaining Cash:	0
2869-Nuisance			
Revenues			
	Maintenance Assessments	2,048	15,000
	Investment Earnings	0	750
	Interfund Operating Transfer	50,000	25,000
Total Revenues		52,048	40,750

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
		Actual	Budgeted
Expenditures			
	Operations	50,000	65,000
Total Expenditures		50,000	65,000
Balance:		2,048	(24,250)
NOTES:			
		Cash Balance:	28,004
		Remaining Cash:	3,754
2890 - Oil/Gas Severance			
Revenues			
	State Grants	0	0
	Oil & Gas Production Tax	726,780	650,000
	Other Miscellaneous Revenue	0	0
	Investment Earnings	17,962	6,500
	Oil Royalties	16,035	20,000
Total Revenues		760,776	676,500
Expenditures			
	Operations	43,043	39,100
	Capital	0	0
	Transfers	613,000	633,000
Total Expenditures		656,043	672,100
Balance:		104,733	4,400
NOTES:			
		Cash Balance:	382,067
		Remaining Cash:	386,467
2990 - ARPA			
Revenues			
	Fed Grants	0	0
	Investment Earnings	10,311	850
Total Revenues		10,311	850
Expenditures			
	Capital	138,197	55,986
	Transfers	0	0
Total Expenditures		138,197	55,986
Balance:		(127,886)	(55,136)
NOTES:			
		Cash Balance:	55,136
		Remaining Cash:	0
3400 - Revolving Fund			
Revenues			
	Investment Earnings	3,355	850
	SID Bonds	0	0
Total Revenues		3,355	850
Expenditures			
	Transfers	0	0
Total Expenditures		0	0
Balance:		3,355	850
NOTES:			
		Cash Balance:	62,922
		Remaining Cash:	63,772
3600 - SID #100-SMV Paving			
Revenues			
	Bond Principal & Interest	0	0
	Investment Earnings	0	0
Total Revenues		0	0
Expenditures			
	Operations	0	28,715

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
		Actual	Budgeted
	Debt Service	0	0
Total Expenditures		0	28,715
Balance:		0	(28,715)
NOTES:			
		Cash Balance:	28,715
		Remaining Cash:	0
3601 - SID #101A			
Revenues			
	Bond Principal & Interest	0	0
	Investment Earnings	0	0
Total Revenues		0	0
Expenditures			
	Operations	48,667	
	Debt Service	0	0
Total Expenditures		0	48,667
Balance:		0	(48,667)
NOTES:			
		Cash Balance:	48,667
		Remaining Cash:	0
3602 - SID #102			
Revenues			
	Bond Principal & Interest	0	0
	Investment Earnings	0	0
	Interfund Operating Transfer	0	0
Total Revenues		0	0
Expenditures			
	Operations	0	
	Debt Service	0	0
	Transfers		
Total Expenditures		0	0
Balance:		0	0
NOTES:			
		Cash Balance:	0
		Remaining Cash:	0
3603 - SID #103			
Revenues			
	Bond Principal & Interest	0	0
	Investment Earnings	0	0
	Interfund Operating Transfer	0	0
Total Revenues		0	0
Expenditures			
	Operations	0	0
	Debt Service	0	0
Total Expenditures		0	0
Balance:		0	0
NOTES:			
		Cash Balance:	0
		Remaining Cash:	0
3604 - SID #104			
Revenues			
	Bond Principal & Interest	45,169	45,100
	Investment Earnings	260	8,000
	Interfund Operating Transfer	25,000	10,000
Total Revenues		70,429	63,100
Expenditures			
	Debt Service	51,993	52,500

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
Total Expenditures		Actual 51,993	Budgeted 52,500
Balance:		18,436	10,600
NOTES:			
		Cash Balance: (6,800)	
		Remaining Cash: 3,800	
Capital Projects Funds			
4010-City Hall CIP			
Revenues			
Investment Earnings		6,585	0
Interfund Operating Transfer		0	0
Total Revenues		6,585	0
Expenditures			
Capital		5,796	105,780
Total Expenditures		5,796	105,780
Balance:		789	(105,780)
NOTES:			
		Cash Balance: 105,780	
		Remaining Cash: (0)	
4011-Pool CIP			
Revenues			
Investment Earnings		0	0
Interfund Operating Transfer		45,000	45,000
Total Revenues		45,000	45,000
Expenditures			
Capital			169,000
Total Expenditures		0	169,000
Balance:		45,000	(124,000)
NOTES:			
		Cash Balance: 124,792	
		Remaining Cash: 792	
4015-Parks CIP			
Revenues			
Investment Earnings		4,785	0
Interfund Operating Transfer		25,000	65,000
Total Revenues		29,785	65,000
Expenditures			
Capital		16,100	123,500
Total Expenditures		16,100	123,500
Balance:		13,685	(58,500)
NOTES:			
		Cash Balance: 98,797	
		Remaining Cash: 40,297	
4016-Parks Facility CIP			
Revenues			
State Grants		0	0
Investment Earnings			0
Interfund Operating Transfer		50,000	98,000
Total Revenues		50,000	98,000
Expenditures			
Capital		0	123,500
Total Expenditures		0	123,500
Balance:		50,000	(25,500)
NOTES:			
		Cash Balance: 65,822	
		Remaining Cash: 40,322	

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
		Actual	Budgeted
4020 - Police CIP			
Revenues			
Investment Earnings		7,807	0
Interfund Operating Transfer		0	0
Total Revenues		7,807	0
Expenditures			
Operations		7,294	0
Capital		26,873	110,000
Total Expenditures		34,167	110,000
Balance:		(26,361)	(110,000)
NOTES:			
		Cash Balance:	111,387
		Remaining Cash:	1,387
4025-Police Investigative Services CIP			
Revenues			
Investment Earnings		2,822	0
Interfund Operating Transfer		13,000	0
Total Revenues		15,822	0
Expenditures			
Operations		5,213	10,000
Capital		0	20,000
Total Expenditures		5,213	30,000
Balance:		10,609	(30,000)
NOTES:			
		Cash Balance:	60,943
		Remaining Cash:	30,943
4030 - Cap Proj-Street Equipment			
Revenues			
Miscellaneous Revenue		0	0
Investment Earnings		5,288	0
Interfund Operating Transfer		175,000	40,000
Total Revenues		180,288	40,000
Expenditures			
Operations			
Capital		187,858	127,800
Total Expenditures		187,858	127,800
Balance:		(7,570)	(87,800)
NOTES:			
		Cash Balance:	87,924
		Remaining Cash:	124
4031 - Cap Proj-Street Construction			
Revenues			
Investment Earnings		6,003	0
Interfund Operating Transfer		0	0
Total Revenues		6,003	0
Expenditures			
Capital		0	107,000
Total Expenditures		0	107,000
Balance:		6,003	(107,000)
NOTES:			
		Cash Balance:	111,589
		Remaining Cash:	4,589
4040 - Cap Projects-Fire Equipment			
Revenues			
Investment Earnings		47,841	0
Interfund Operating Transfer		50,000	50,000
Total Revenues		97,841	50,000

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
		Actual	Budgeted
Expenditures			
	Capital	411	40,000
Total Expenditures		411	40,000
Balance:		97,430	10,000
NOTES:			
		Cash Balance:	950,388
		Remaining Cash:	960,388
4060 - Enhancement Project-Bike/Pedestrian Path			
Revenues			
	State Grants	0	0
	Private Gifts & Bequests	0	0
	Investment Earnings	4,691	0
Total Revenues		4,691	0
Expenditures			
	Capital	0	65,000
Total Expenditures		0	65,000
Balance:		4,691	(65,000)
NOTES:			
		Cash Balance:	88,111
		Remaining Cash:	23,111
4070 - Downtown Enhancement Capital Project			
Revenues			
	Investment Earnings	1,274	0
	Interfund Operating Transfers	0	0
Total Revenues		1,274	0
Expenditures			
	Operations	0	12,500
	Capital	0	
Total Expenditures		0	12,500
Balance:		1,274	(12,500)
NOTES:			
		Cash Balance:	23,927
		Remaining Cash:	42
4075 - Curb & Sidewalk			
Revenues			
	Investment Earnings	0	0
	Interfund Operating Transfers	0	0
Total Revenues		0	0
Expenditures			
	Capital	0	0
Total Expenditures		0	0
Balance:		0	0
NOTES:			
		Cash Balance:	900
		Remaining Cash:	900
Enterprise Funds			
5210 - Water Utility			
Revenues			
	Water Pumping Surcharge	8,575	8,500
	Utility Charges	2,184,304	2,178,100
	Miscellaneous Revenue	0	0
	Special Assessments		
	Capital Contributions		
	Proceeds from Long Term Debt	289,969	9,000,000
	Investment Earnings	209,328	250,000
	Proceeds of General Fixed Assets	0	0
	Interfund Operating Transfers	0	0

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
Total Revenues		Actual 2,692,175	Budgeted 11,436,600
Expenditures			
Personnel & Benefits		390,508	461,500
Operations		349,830	473,000
Capital		926,491	9,334,700
Debt Service		403,733	1,046,704
Transfers			
Total Expenditures		2,070,562	11,315,904
Balance:		621,613	120,696
NOTES:	Net Revenue for Bond Requirements must be = 110% Debt Service		
\$ 1,502,100.00	(Current FY Net Revenue)	Cash Balance:	7,211,541
\$ 1,151,374.40	(110% of Debt Service)	Remaining Cash:	7,332,237
5211 - Water Impact Fee			
Revenues			
Utility Charges		12,000	0
Investment Earnings		15,801	6,000
Total Revenues		27,801	6,000
Expenditures			
Operations		0	310,000
Capital		0	0
Total Expenditures		0	310,000
Balance:		27,801	(304,000)
NOTES:			
		Cash Balance:	304,991
		Remaining Cash:	991
5310 - Sewer Utility			
Revenues			
Grants		137,794	650,800
Utility Charges		1,874,043	1,905,500
Miscellaneous Revenue		43,087	45,000
Special Assessments			
Capital Contributions			
Investment Earnings		202,566	200,000
Proceeds from Long Term Debt		176,707	0
Proceeds of General Fixed Assets		0	0
Interfund Operating Transfers		0	0
Total Revenues		2,434,196	2,801,300
Expenditures			
Personnel & Benefits		411,832	600,000
Operations		319,171	371,000
Capital		1,009,665	1,909,200
Debt Service		821,138	823,000
Transfers			
Total Expenditures		2,561,805	3,703,200
Balance:		(127,609)	(901,900)
NOTES:	Net Revenue for Bond Requirements must be = 110% Debt Service		
\$ 1,179,500.00	(Current FY Net Revenue)	Cash Balance:	4,372,845
\$ 905,300.00	(110% of Debt Service)	Remaining Cash:	3,470,945
5311 - Sewer Impact Fee			
Revenues			
Utility Charges		6,000	0
Investment Earnings		7,901	3,000
Total Revenues		13,901	3,000
Expenditures			
Operations		0	0
Capital		0	153,000
Total Expenditures		0	153,000
Balance:		13,901	(150,000)

REVENUE & EXPENDITURE PER FUND			
		FY24	FY25
		Actual	Budgeted
NOTES:			
		Cash Balance:	150,082
		Remaining Cash:	82
5410 - Solid Waste Utility			
Revenues			
Garbage Assessments	895,611	1,199,000	
Miscellaneous Revenue	10,239	30,000	
Special Assessments	3,780	3,000	
Contributions & Donations	0	0	
Investment Earnings	30,548	6,000	
Proceeds of General Fixed Assets			
Interfund Operating Transfers	0	0	
Total Revenues	940,179	1,238,000	
Expenditures			
Personnel & Benefits	516,165	624,100	
Operations	156,281	170,950	
Capital	477,172	132,800	
Debt Service			
Transfers			
Total Expenditures	1,149,619	927,850	
Balance:	(209,439)	310,150	
NOTES:			
		Cash Balance:	340,200
		Remaining Cash:	650,350
5710 - Street Sweeping			
Revenues			
Sweeping Assessments	273,621	386,000	
Miscellaneous Revenue	0	16,000	
Special Assessments	1,029	8,216	
Contributions & Donations			
Investment Earnings	29,916	3,000	
Proceeds of General Fixed Assets	0	0	
Interfund Operating Transfers	0	0	
Total Revenues	304,567	413,216	
Expenditures			
Personnel & Benefits	125,607	147,750	
Operations	47,482	76,500	
Capital	290,113	69,500	
Total Expenditures	463,202	293,750	
Balance:	(158,636)	119,466	
NOTES:			
		Cash Balance:	370,587
		Remaining Cash:	490,053
Fiduciary Funds (Trust)			
Fiduciary Funds (Agency)			
7120 - Fire Disability			
Revenues			
Property Taxes	60,953	95,196	
State Shared	16,243	0	
Investment Earnings	0	0	
Interfund Operating Transfers	0	0	
Total Revenues	77,196	95,196	
Expenditures			
Operations	90,000	90,000	
Total Expenditures	90,000	90,000	
Balance:	(12,804)	5,196	
NOTES:			
		Cash Balance:	(2,491)
		Remaining Cash:	2,705
7970-Grant Richland County			
Revenues			

REVENUE & EXPENDITURE PER FUND		FY24	FY25
		Actual	Budgeted
	Property Taxes		
	State Shared		
	Investment Earnings	896	0
	Interfund Operating Transfers		
Total Revenues		896	0
Expenditures			
	Capital	0	5,223
Total Expenditures		0	5,223
Balance:		896	(5,223)
NOTES:			
		Cash Balance:	6,119
		Remaining Cash:	896
TOTALS			
Total Revenues		12,824,684	23,477,513
Total Expenditures		12,742,667	26,251,158
Total Difference		82,017	(2,773,645)
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				2025-26						Item a.
		Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Differences	
										Budgeted	Budgeted	
1000 GENERAL												
410000 - GENERAL GOVERNMENT												
410100	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										\$0	
200	Supplies		500								\$0	
300	Purchased Serv (Dues-Travel-Training)	40.00	7,500	8,000	(Legislature)	0.00	1,500	2,000			-\$6,000	
	Total	19,122.09	32,365	32,365			26,350	26,350	\$0		-\$6,015	\$0
410140	Ordinances and Proceedings											
	300 Pur Serv (Professional)			0				0				
	Total	0.00	0	0			0.00	0				
	Account Total	19,122.09	32,365	32,365			26,350	26,350	\$0		-\$6,015	\$0
410200	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				\$0	
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										\$0	
200	Supplies	219.00	500				26,885	26,885	\$0			
300	Purchased Serv (Dues-Travel)	1,368.02	1,500	2,000		0.00	1,500	2,000				
	Total	28,216.88	28,910	28,910			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				
	Total	3,244.06	5,000	5,000			5,000	5,000	\$0			
	Account Total	31,460.94	33,910	33,910			33,885	33,885	\$0		-\$25	\$0
410300	JUDICIAL SERVICES											
410360	City Court											
300	Purchased Services											
300	Other Pur Serv-County Contract JP Wages	30,000.00	30,000				30,000					
300	Other Pur Serv-County Contract Clerk Wages	56,937.01	83,500				83,500					
300	Other Pur Serv-County Contract Per. Serv/Sup.	8,614.68	11,000				11,000					
300	Other Pur Serv-City Prosecution	128,974.28	96,000				120,000				\$24,000	
	Account Total	224,525.97	220,500	220,500			244,500	244,500	\$0		\$24,000	\$0
410500	FINANCIAL SERVICES											
410530	Audit											
	300 Purchased Serv (Professional)	8,500.00	8,500	8,500			8,500	8,500				
	Total	8,500.00	8,500	8,500			8,500	8,500	\$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						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				
	Total	33,165.08	35,704	35,704			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						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	

CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26													
		2024-25				2025-26						Item a.	
		Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Differences		
	500	Fixed Chgs (Surety Bond-Sp Assess)		400	6,900		400	6,900		\$0	\$0		
	940	Machinery & Equipment		0			0			\$0	\$0		
		Total	31,932.62	35,604	35,604	\$0	0.00	28,530	28,530	\$0	-\$7,074	\$0	
		Account Total	73,597.70	79,807	79,807	\$0	0.00	65,660	65,660	\$0	-\$14,147	\$0	
410600	Elections												
	200	Supplies											
	300	Purchased Serv (Postage)		0	0			3,500	3,500		\$3,500		
		Account Total	0.00	0	0	\$0	0.00	3,500	3,500	\$0	\$3,500	\$0	
411030	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	
411100	Legal Services												
	200	Supplies			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	\$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	
411200	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	8,565.95	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, streets, snow, garbage, sweeping)	-\$140,000		
	931	Improvements Not Bldgs-R&D		9,500		(City wide Misc. Improvements)		9,500		(City wide Misc. Improvements)	\$0		
	940	Machinery & Equipment	4,720.00	4,720	631,851	(TAPCO 16 Signs-Yearly software updates)		4,720	491,851	(TAPCO 16 Signs-Yearly software updates)	\$0		
		Account Total	37,787.03	686,851	686,851	\$0	0.00	536,851	536,851	\$0	-\$150,000	\$0	
411850	Special Projects												
	300	Purchased Serv-Mayor Committee										\$0	
	700	Grant-Contributions (Airport & Fire Fdn)		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	975,746	975,746	#VALUE!	-\$142,688	\$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			\$1,584	
	141	Unemployment Insurance	1,664.54	4,171					3,500			-\$671	
	142	Workers' Compensation	32,390.18	37,054					30,000			-\$7,054	
	143	F.I. C.A.	82,671.79	88,183					100,000			\$11,817	
	144	PERS		1,332,949					1,497,000			\$0	
	146	Health Insurance											
	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	10,986.92	15,000				15,000			\$0		
	700	Grant-Contributions and indemnities		405,000					405,000			\$0	
	900	Capital Outlay										\$0	
	920	Buildings										\$0	
	940	Machinery & Equipment	96,391.25	65,000		Patrol Car		65,000			\$0		
	940	Machinery & Equipment-		45,000	110,000	Axon 2nd year Body Camera, Taser, In Car- 2-5 yrs \$40,000		45,000	110,000	Axon 2nd year Body Camera, Taser, In Car- 2-5 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	
420150	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	
420180	Compliance Officer												
	100	Personal Services	22,949.45	24,360					26,000			\$1,640	
	110	Emp Ben Payout-Vaca/Sick										\$0	
	141	Unemployment Insurance	34.39	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			\$136	
	144	PERS		27,660					29,265			\$0	
	200	Supplies	45.69	1,000					1,000			\$0	
	230	Supplies-Fuel		1,000					1,000			\$0	
	300	Purchased Services	1,013.83	5,000	7,000				1,500	3,500			
	900	Capital Outlay		0					0			\$0	
		Account Total	25,790.07	34,660	34,660	\$0	0.00	32,765	32,765	\$0	\$0	\$0	
420200	Detention and Correction Services												

CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26												
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Item a. Differences
300	Purchased Services		12,596.00	25,000	25,000			25,000	25,000		\$0	\$0
	Account Total		12,596.00	25,000	25,000	\$0		25,000	25,000	\$0	\$0	\$0
420400	Fire Protection & Control											
100	Personal Services		40,808.30	40,996				46,000				\$5,004
110	Emp Ben Payout-Vaca/Sick											\$0
141	Unemployment Insurance		61.37	143				115				-\$28
142	Workers' Compensation		4,318.86	2,921				2,300				-\$621
143	F.I. C.A.		2,864.44	3,136				3,550				\$414
144	PERS											\$0
146	Health Insurance				47,197				51,965			\$0
200	Supplies		3,334.60	5,000				5,000				\$0
230	Supplies-Fuel		629.82	2,500				2,500				\$0
300	Purchased Serv (Postage-Util-Prof)		58,050.34	60,000				61,500		(Blazestack Report Writing \$1,500)		\$1,500
340	Purchased Serv (Water/Sewer bill)		17,881.81	15,000				20,000				\$5,000
500	Fixed Charges (Hydrant Rent)			82,500					89,000			\$0
940	Machinery & Equipment			3,000	3,000	(General Equip purchases)			3,000	3,000	(General Equip purchases)	\$0
	Account Total		127,949.54	132,697	132,697	\$0		0.00	143,965	143,965	\$0	\$11,268
420531	Building Inspection											
100	Personal Services		63,911.27	49,606					72,000			\$22,394
110	Emp Ben Payout-Vaca/Sick											\$0
141	Unemployment Insurance		95.90	174					180			\$6
142	Workers' Compensation		393.17	3,398					3,500			\$102
143	F.I. C.A.		4,474.87	3,795					5,500			\$1,705
144	PERS				56,973					81,180		\$0
146	Health Insurance											\$0
200	Supplies		1,047.34	3,500					3,500			\$0
230	Supplies-Fuel		561.21	2,500					2,500			\$0
300	Purchased Serv (Prof-Dues-Util-Training)		3,367.95	10,000		(Possible additoin for BP tracking module)			25,000		(BP tracking module)	\$15,000
310	Purchase Serv (Plan Review)		23,927.50	40,000	56,000	(Plan Review)			25,000	56,000	(Plan Review)	
940	Machinery & Equipment			2,000	2,000	(General Equip purchases)			2,000	2,000	(General Equip purchases)	
	Account Total		97,779.21	114,973	114,973	\$0		0.00	139,180	139,180	\$0	\$39,207
	Account Group Total (Pub Safety)		1,971,651.46	2,172,779	2,172,779	\$0		0.00	2,370,410	2,370,410	\$0	\$214,526
440000 - PUBLIC HEALTH												
440140	Registration & Inspection											\$0
300	Purchased Services											\$0
	Accounts Total		0.00	0	0	\$0		0.00	0	0	\$0	\$0
440600	Animal Control Services											
100	Personal Services				0					0		\$0
200	Supplies		515.27									\$0
300	Purchased Serv (Prof Services)			1,000	1,000				1,000	1,000		\$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
	Account 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
700	Contrib to Other Institutions (RED)				0					0		\$0
	Account 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
110	Emp Ben Payout-Vaca/Sick											\$0
141	Unemployment Insurance		175.27	562					450			-\$112
142	Workers' Compensation		6,192.71	8,902					7,500			-\$1,402
143	F.I. C.A.		8,531.52	12,275					13,000			\$725
144	PERS											\$0
146	Health Insurance		500	174,690					500	181,450		\$0
200	Supplies		23,467.23	19,000					19,000			\$0
230	Supplies-Fuel		1,183.20	10,000					10,000			\$0
300	Purchased Services		13,902.53	10,000					10,000			\$0
500	Fixed Chgs-Liab & Prop Ins											\$0
700	Grants, Contribution and Indemnities		5,427.20	15,000	54,000	(\$15,000 Quillings park sun sail)			15,000	54,000		\$0
						(Lyndale bleacher concrete, Quillings sidewalks, Central/Lincoln Planter, Lalond Planter)						
930	Improvements Other Than Buildings		2,710.00	18,500					15,200		(Decorative curbing, East Park sidewalks, Central Dec. planter)	-\$3,300
940	Machinery & Equipment		35,558.24	42,400	60,900				29,430	64,630	(Vet. Park Electric locks & lights, Lyndal equip., pole saw, mulching deck, pressure washer, gen. maintenance)	-\$12,970

CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26												
		2024-25				2025-26						Item a. Expenditures Differences
		Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Differences	
951	Construction-R&D						20,000					-\$9,510
	Account Total	213,967.46	289,590	289,590	\$0	0.00	300,080	300,080	\$0			\$0
460435	Tree Board						5,000					\$0
200	Supplies	5,000.00	5,000									\$0
300	Purchased Services				5,000							\$0
700	Grants, Contribution and Indemnities							5,000				\$0
	Account Total	5,000.00	5,000	5,000	\$0	0.00	5,000	5,000	\$0			\$0
460440	Participant Recreation											
200	Supplies				1,000							\$0
300	Purchased Services				1,000							\$0
500	Fixed Chgs-Lab & Prop Ins											\$0
700	Grants & Contrib to Other Institutions				2,000							\$0
930	Improvements Other Than Buildings											\$0
940	Machinery & Equipment				0							\$0
521000	820	Trsf to 7062 Tennis Court										\$0
521000	820	Trsf to 7061 Ballfields										\$0
	Account 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									\$770
110	Emp Ben Payout-Vaca/Sick											\$0
141	Unemployment Insurance	99.57	295									-\$45
142	Workers' Compensation	908.61	1,581									-\$381
143	F.I. C.A.	5,080.72	6,444									\$56
144	PERS											\$0
146	Health Insurance				92,550							\$0
200	Supplies	18,056.83	10,000									\$10,000
300	Purchased Serv (Postage-Util-Rep Serv)	19,084.01	20,000									\$0
500	Fixed Chgs-Lab & Prop Ins											\$0
700	Cont-Swim Team Coach				30,000							\$0
930	Improvements Other Than Buildings				8,500		(concrete deck)					-\$2,500
940	Machinery & Equipment	464.99	19,500	28,000								\$20,000
951	Construction-R&D											\$0
	Account Total	110,109.72	150,550	150,550	\$0	0.00	178,450	178,450	\$0			\$27,900
460450	Tree City USA											
300	Purchased Services	8,870.50	10,382	10,382								\$0
	Account 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	611,412	611,412	#VALUE!			\$28,890
520000 - OTHER FINANCING USES												
521000	Interfund Operating Transfers Out											
820	Transfers to Other Funds-2060 (Playground)											\$0
820	Transfers to Other Funds-2061 (Ballparks)											\$0
820	Transfers to Other Funds-2062 (Tennis)											\$0
820	Transfers to Other Funds-2063 (Bike Path)	10,000.00	10,000									-\$10,000
820	Transfers to Other Funds-2566 (Snow)											\$0
820	Transfers to Other Funds-2810 (Police Pension)											\$0
820	Transfers to Other Funds-3602 (SID 102)											\$0
820	Transfers to Other Funds-3604 (SID 104)											\$0
820	Transfers to Other Funds-2371											\$0
820	Transfers to Other Funds-2350											\$0
820	Transfers to Other Funds-2370											\$0
820	Transfers to Other Funds-2810											\$0
820	Transfers to Other Funds-Snow Removal											\$0
820	Transfers to Other Funds-4010 (City Hall)											\$0
820	Transfers to Other Funds-4011 (Pool)											\$0
820	Transfers to Other Funds-4015 (Parks)											\$0
820	Transfers to Other Funds-4016 (Parks Facility)	50,000.00	50,000									-\$50,000
820	Transfers to Other Funds-4020 (Police)											\$0
820	Transfers to Other Funds-4025 (Police Investig.)											\$0
820	Transfers to Other Funds-4030 (St. Equip)											\$0
820	Transfers to Other Funds-4031 (St. Const.)											\$0
820	Transfers to Other Funds-4040 (Fire Equip)											\$0
820	Transfers to Other Funds-4070 (Downtown En)											\$0
820	Transfers to Other Funds-4075 (Curb & gutter)				60,000							\$0
	Account 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												
2060 PLAYGROUNDS & PARKS												
460440	Participant Recreation											
930	Improvements Other Than Buildings				30,000	30,000	(Quillings Ice Skating Rink)			30,000	30,000	\$0
												149

CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26													
			2024-25				2025-26						
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Item a. Differences	
		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	
920	Buildings											\$0	
930	Improvements Other than Buildings			15,000	15,000	(Lyndale Park bleacher area concrete)		15,000	15,000	(Lyndale Park bleacher area concrete)		\$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 Crt Repair	39,520.00	230,000			Tennis Court/Pickleball		320,000		Tennis Court/Pickleball		\$90,000	
930	Improvements-Curb & Gutter 10th		0	230,000				0	320,000	320,000		\$0	
	FUND TOTAL	39,520.00	230,000	230,000	\$0		0.00	320,000	320,000	\$0	\$90,000	\$0	
2063 BIKE PATH													
460440	Participant Recreation												
300	Professional Services	1,500.00		0					0			\$0	
950	Construction		97,400			(City match of W Holly Ped. Bridge if over budget)		97,400				\$0	
930	Improvements Other than Buildings			97,400	97,400				97,400	97,400	\$0	\$0	
	FUND TOTAL	1,500.00	97,400	97,400	\$0		0.00	97,400	97,400	\$0	\$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	
	FUND TOTAL	74,741.27	300,000	300,000	\$0		0.00	300,000	300,000	\$0	\$0	\$0	
2170 AIRPORT													
430300	Airport												
300	Other Purchased Services	19,598.00	19,958	19,958				19,958	19,958			\$0	
	FUND TOTAL	19,598.00	19,958	19,958	\$0		0.00	19,958	19,958	\$0	\$0	\$0	
2190 COMPREHENSIVE LIABILITY													
411200	500 Prop Ins-Fac Admin		750.00	750					750			\$0	
420100	500 Prop Ins-Police		2,958.50	2,959					2,971			\$12	
420400	500 Prop Ins-Fire		4,000.00	4,000					4,000			\$0	
430200	500 Prop Ins-Rd & St		0.00	0					0			\$0	
460430	500 Prop Ins-Park		2,000.00	2,000					2,000			\$0	
460440	500 Prop Ins-Part Rec		750.00	750					750			\$0	
460445	500 Prop Ins-Pool		1,000.00	1,000					1,000			\$0	
410130	500 Liab Ins-Commission		500.00	500					500			\$0	
410210	500 Liab Ins-Administrator		500.00	500					500			\$0	
410540	500 Liab Ins-Treas		500.00	500					500			\$0	
410550	500 Liab Ins-Clerk		500.00	500					500			\$0	
411200	500 Liab Ins-Fac Admin		0.00	0					0			\$0	
420100	500 Liab Ins-Police		29,128.00	29,128					26,443			-\$2,685	
420400	500 Liab Ins-Fire		1,000.00	1,000					1,000			\$0	
430200	500 Liab Ins-Rd & St		0.00	0					0			\$0	
430251	500 Liab Ins-Snow Removal		1,000.00	1,000					1,000			\$0	
460430	500 Liab Ins-Parks		2,000.00	2,000					2,000			\$0	
460440	500 Liab Ins-Part Rec		2,000.00	2,000					2,000			\$0	
460445	500 Liab Ins-Pool		3,000.00	51,587					3,000	48,914		\$0	
521000	820 Transfers to Other Funds											\$0	
	FUND TOTAL	\$51,587	\$51,587	\$51,587	\$0		\$0	\$48,914	\$48,914	\$0		-\$2,673	
2220 LIBRARY LEVY													
460100	Library Services												
300	Purchased Services		25,000	25,000	25,000	(shared \$130,000 Exp with General)		14,500	14,500	(shared \$130,000 Exp with General)		-\$10,500	
	FUND TOTAL	0.00	25,000	25,000	25,000	(shared \$130,000 Exp with General)		14,500	14,500	(shared \$130,000 Exp with General)		-\$10,500	
2350 LOCAL GOV. REVIEW													
410130	Committees and Special Bodies												
200	Supplies			5,000					5,000			\$0	
300	Purchased Services	825.00	26,000	31,000					21,828	26,828		-\$4,172	
	FUND TOTAL	825.00	31,000	31,000	\$0		0.00	26,828	26,828	\$0		-\$4,172	
2260 EMERGENCY DISASTER													
420700	Other Emergency Services												
300	Purchased Services	1,713.50	49,135	49,135					55,000	55,000		\$5,865	
	FUND TOTAL	1,713.50	49,135	49,135	\$0		0.00	55,000	55,000	\$0		\$5,865	
2370 PERS-Employer Contribution													

CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26													
			2024-25				2025-26						Item a.
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Differences	
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				-\$646		
411200	144	PERS-Net Pension Liability		95,000			95,000				\$0		
420100	144	PERS-Police (MPORS)	142,054.88	164,796			190,000				\$25,204		
420180	144	PERS-Compliance	2,073.77	2,209			2,350				\$141		
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		
430200	144	PERS-Rd & St									\$0		
460430	144	PERS-Parks	10,274.50	14,553			15,500				\$947		
460440	144	PERS-Part Rec					2,000	319,550	319,550	\$0	\$0		
460445	144	PERS-Pool	1,806.52	781	290,600						\$1,219		
FUND TOTAL			170,685.84	290,600	290,600	\$0	0.00	319,550	319,550	\$0	\$28,950	\$0	
2371 EMPLOYER CONT GROUP HEALTH													
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						-\$2,400		
FUND TOTAL			291,899.66	416,730	416,730	\$0	0.00	368,250	368,250	\$0	-\$48,480	\$0	
2372 PERMISSIVE HEALTH LEVY													
410130	146	Health Insurance-Council											
410210	146	Health Insurance-Exec											
410540	146	Health Insurance-Treas											
410550	146	Health Insurance-Clerk											
420100	146	Health Insurance-Police											
420400	146	Health Insurance-Fire											
420531	146	Health Insurance-Building Inspector											
430200	146	Health Insurance-Rd & St											
430251	146	Health Insurance-Snow Removal											
460430	146	Health Insurance-Parks											
460440	146	Health Insurance-Part Rec											
460445	146	Health Insurance-Pool											
FUND TOTAL			0.00	2,700	2,700	\$0	0.00	2,700	2,700	\$0	\$0	\$0	
2390 DRUG FORFEITURE													
420100		Law Enforcement Services											
200		Supplies	680.60	5,000									
300		Purchased Serv (Util-Prof Serv)	9,726.75	20,000	25,000								
900		Capital Outlay		0									
ACCOUNT & FUND TOTAL			10,407.35	25,000	25,000	\$0	0.00	25,000	25,000	\$0	\$0	\$0	
2399 IMPACT FEES													
430290	933	Street Impact Fees											
				162,500									
460439	945	Parks Impact Fees											
				148,490	310,990								
FUND TOTAL			0.00	310,990	310,990	\$0	0.00	310,990	310,990	\$0	\$0	\$0	
2425 STREET LIGHTING													
430263		Street Lighting											
200		Supplies	45.96	500									
300		Purchased Serv (Utility Services)	125,486.51	145,000	145,500								
930		Improvements Other Than Buildings	5,130.00	50,000	50,000								
940		Mach & Equip-Oper											
FUND TOTAL			130,662.47	195,500	195,500	\$0	0.00	233,500	215,500	\$0	\$20,000	\$0	
2550 TREE REMOVAL-DUTCH ELM													
211080		Advance from Gas Tax											
				0									
430200		Public Works											
300		Purchased Serv (Postage-Util-Rep Serv)		4,600	4,600								
FUND TOTAL			0.00	4,600	4,600	\$0	0.00	4,600	4,600	\$0	\$0	\$0	
2565 CITY STREET MAINTENANCE													
430200		Road & Street Services											

CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26												
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Item a. Differences
100	Personal Services	190,430.38	219,158					235,000				\$15,842
110	Emp Ben Payout-Vaca/Sick							600				\$0
141	Unemployment Insurance	285.82	767						10,000			-\$167
142	Workers' Compensation	10,025.25	11,320					18,000				-\$1,320
143	F.I. C.A.	14,069.84	16,766					21,500				\$1,234
144	PERS	17,060.72	19,878					45,500	330,600			-\$23,300
146	Health Insurance	40,475.19	68,800	336,687				35,000				\$0
200	Supplies	46,921.38	35,000					20,000				\$0
230	Supplies-Fuel	1,439.77	20,000					45,000				\$0
300	Purchased Serv (Dues-Util-Prof-Rep Serv)	52,260.70	45,000			Audit \$10,000, Attorney \$8,500						\$0
500	Fixed Charges-Liab & Prop Ins	23,000.00	23,000	123,000		Property \$10000, Risk \$13,000		23,450	123,450			\$450
920	Buildings											
930	Improvements Other Than Bldgs-Opp	410.00						37,200			(Shop Cameras, curb & gutter imp.)	\$37,200
931	Improvements Not Bldgs-R&D		9,500			(City wide misc. improvements)		9,500			(City wide misc. improvements)	\$0
940	Machinery & Equipment	48,901.93	60,100			(City Hall computers/sever, Gen. Maintence)		50,000			(Gen. Maintence)	\$0
941	Mach & Equip R&D	9,426.96						20,000	116,700			-\$10,100
951	Construction-R&D											\$0
952	Construction-Capital Projects			69,600								
521000	Interfund Operating Transfers Out											
521000	820 Transfer			0				0			(SLIPA Contribution)	\$0
	FUND TOTAL	454,707.94	529,287	529,287	\$0		0.00	570,750	570,750	\$0		\$21,463
2566 SNOW REMOVAL												
430250	Other Road & Street Operations											
430251	Ice & Snow Removal											
100	Personal Services	64,472.46	77,316					101,000				\$23,684
110	Emp Ben Payout-Vaca/Sick							255				\$0
141	Unemployment Insurance	96.67	271					4,550				-\$16
142	Workers' Compensation	3,405.95	4,289					8,000				\$261
143	F.I. C.A.	4,740.51	5,915					9,200				\$2,085
144	PERS	5,808.57	7,013					33,000	156,005			\$2,187
146	Health Insurance	16,776.19	31,399	126,202				9,750				\$1,601
200	Supplies	6,374.57	9,750					10,000				\$0
230	Supplies-Fuel	8,040.31	10,000					20,000	41,000			\$0
300	Purchased Serv (Util-Prof-Rep Serv)	5,106.37	20,000	41,000		(Computer/Software)		1,250				\$0
500	Fixed Chgs-Liab & Prop Ins											
930	Improvements Other than Bldgs Operating	7,586.00										
940	Machinery & Equipment		24,000			(Snow box)		32,100			(Snow box, bobcat broom)	\$8,100
941	Machinery & Equipment R&D		8,000			(general maintenance)		15,000			(general maintenance)	\$7,000
102250	943 Machinery & Equipment-Capital Projects		1,500	33,500		(computer)		20,000	67,100			-\$1,500
951	Construction-R&D										(SLIPA Contribution)	
	FUND TOTAL	122,407.60	200,702	200,702	\$0		0.00	264,105	264,105	\$0		\$44,903
2584 MOWING												
411200	Facilities Administration											
300	Purchased Serv (Repair & Services)											
430200	Road & Street Services											
300	Purchased Serv (Repair & Services)	4,121.63	50,000					50,000				\$0
460430	Parks											
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		\$0
2598 MVS PARK MAINTENANCE #98												
460430	Parks											
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					0			\$0
940	Machinery & Equipment											\$0
	ACCOUNT & FUND TOTAL	3,075.00	12,000	12,000	\$0		0.00	12,000	12,000	\$0		\$0
2810 POLICE PENSION & TRAINING												
420100	Law Enforcement Services											
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		\$0
2820 GAS TAX												
430200	Road & Street Services											
200	Supplies	410,797.81						332,070				\$332,070
300	Purchased Serv (Prof Services)	14,128.86	143,300	143,300		(rental, hot & cold mix, aggregate)			332,070		(rental, hot & cold mix, aggregate)	-\$143,300
910	Land-Operating											\$0
930	Imp Not Bldgs- Oper -	1,975.00										\$0

CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26												
		2024-25				2025-26						Item a. Expenditures Differences
		Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes			
931	Improvements Not Bldgs-R&D		43,000		(City Hall W. Parking Lot, Moose Parking Lot)		43,000		(City Hall W. Parking Lot, Moose Parking Lot)		\$0	
940	Machinery & Equipment	23,942.37										
952	Construction-Capital Projects	486,531.75	931,328	974,328	(Curb & Gutter Improvements, Fuel tax projects)			43,000	(Curb & Gutter Improvements, Fuel tax projects)		-\$931,328	
FUND TOTAL		937,375.79	1,117,628	1,117,628	\$0	0.00	375,070	375,070	\$0	-\$742,558	\$0	
2821 NEW FUEL TAX (BARSA)												
430200	Road & Street Services											
200	Supplies											\$0
300	Purchased Serv (Prof Services)			0					0			\$0
910	Land-Operating											\$0
930	Improvements Other Than Buildings											\$0
940	Machinery & Equipment			0					0			\$0
FUND TOTAL		0.00	0	0	\$0	0.00	0	0	\$0	\$0	\$0	
2861 MAIN STREET MT GRANT												
411840	Grants administration											
300	Purchased Serv (Prof Services)											\$0
700	Grants	49,548.77	50,000	50,000	(Kringen Yellowstone Marketplace)		80,000	80,000	(Downtown Planning Project)		\$30,000	
FUND TOTAL		49,548.77	50,000	50,000	\$0	0.00	80,000	80,000	\$0	\$30,000	\$0	
2869 NUISANCE												
431100	Weed Control											
200	Supplies		5,000				5,000					\$0
300	Purchased Serv (Prof Services)	24,043.25	45,000	50,000			60,000	65,000				\$15,000
FUND TOTAL		24,043.25	50,000	50,000	\$0	0.00	65,000	65,000	\$0	\$15,000	\$0	
2890 OIL/GAS SEVERANCE												
410000	500 Fixed Chgs (O&G Pty-Glendive)											\$0
411850	Facilities Administration											\$0
300	Purchased Services	17,043.23	13,100		Holiday Parties:\$1500 SPD, \$1500 PWD, PineCove Upgrades		13,100		Holiday Parties:\$1500 SPD, \$1500 PWD, PineCove Upgrades			\$0
700	Grants											
Account Total		17,043.23	13,100	0	\$0	0.00	13,100	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	10,000.00	10,000				10,000					\$0
300	Purchased Serv (Publicity)											\$0
200	Trees											\$0
700	Donations-LEPD Erase Ewaste		0				0					\$0
700	Richland Co Community Foundation		0				0					\$0
700	Eastern Ag 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	
430000	Public Works											
430500	200 Supplies-Water											\$0
300	Water-Prof Services			0				0				\$0
940	Machinery & Equipment			0				0				\$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	
521000	Interfund Operating Transfers Out											
521000	820 Transfer-General (1000)	155,000.00	155,000					185,000				\$30,000
820	Transfer-Tennis Courts (2062)	75,000.00	75,000					115,000				\$40,000
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)							10,000				\$0
820	Transfer-SID 104 (3604)	25,000.00	10,000					45,000				\$0
820	Transfer-City Hall CIP (4010)							65,000				\$0
820	Transfers-Pool (4011)	45,000.00	45,000									\$0
820	Transfer-Parks CIP (4015)	25,000.00	25,000									0

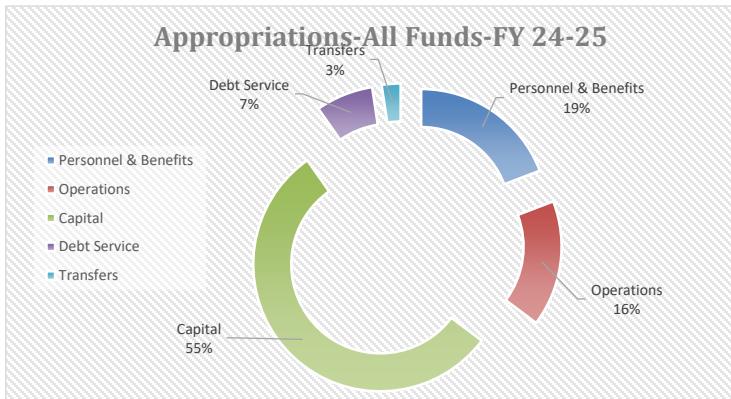
CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26													
		2024-25			2025-26						Item a.		
		Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Differences		
820	Transfer-Parks Facility 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	
3400 REVOLVING FUND													
520000	Other Financing Uses												
521000	820 Transfer between Funds			0				0				\$0	
	ACCOUNT & FUND TOTAL	0.00	0	0	\$0	0.00	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	
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	48,667.00	48,667			0.00	\$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	
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	
3604 SID #104													
490300	Special Improvement Bonds												
610	Principal	43,618.29	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	
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	
4011 POOL CIP													
460445	Swimming Pool												
101000	930 Imp Other Than Bldgs-Operating	73,154.37	197,000		(blasting & Painting, concrete deck, blanket replacement, gen. maint., control unit replacement)			169,000				-\$28,000	
102250	940 Machinery & Equipment	23,010.26										\$0	
102250	950 Construction			197,000					169,000			\$0	
	FUND TOTAL	96,164.63	197,000.00	197,000		0.00	169,000.00	169,000			\$0	\$0	
4015 PARKS CIP													
460400	Park and Recreation Services												
101000	930 Imp Other Than Bldgs-Operating											\$0	
102250	940 Machinery & Equipment											\$0	

CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26													
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Item a. Differences	
102250	950	Construction	16,100.00	114,500	114,500	(Veterans Park Irrigation System)		123,500	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
4016 PARKS FACILITY CIP													
460400	Park and Recreation Services												
	920	Buildings		15,000		(Quillings Park Bathroom/Warming House Savings)		123,500			(Svarre Park Court, pavillion beam rehab, Quillings Park Bathroom/Warming House Savings)	\$108,500	
	940	Machinery & Equipment			15,000							\$0	
	950	Construction							123,500			\$0	
		FUND TOTAL	\$0	\$15,000	\$15,000		\$0	\$0	\$123,500	\$123,500	\$0	\$0	\$0
4020 POLICE CIP													
420100	Law Enforcement Services												
102250	200	Supplies	7,293.78	0	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	110,000	Evidence room shelves, range	\$20,000	
		FUND TOTAL	34,167.18	90,000	90,000		0.00	110,000	110,000	110,000		\$20,000	\$0
4025 POLICE INVESTIGATIVE CIP													
420100	Law Enforcement Services												
102250	200	Supplies		10,000	10,000			10,000	10,000	10,000		\$0	
	300	Purchase Services	5,213.00										
102250	940	Machinery & Equipment		20,000	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
4030 CAP. PROJECTS-ST. EQUIP													
430200	Road & Street Services												
102250	940	Machinery & Equipment	187,858.00	291,700	291,700	(new end dump truck, water truck tender, computer, gen. maint., JD 772 blade, Unit 831 converted, Unit 095 top kick)		127,800			(new end dump truck, water truck tender, hamm dbl drum roller, floor jack, rebar wire tie, power rake, pressure washer, crack router)	-\$163,900	
102250	952	Construction		291,700	291,700			127,800	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
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, 5th St SE Overlay, Shop rain gutter)		107,000	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
4040 CAP. PROJECTS-FIRE EQUIP													
420400	Fire Protection & Control												
102250	940	Machinery & Equipment	411.00	40,000	40,000	(Truck Head Sets, Pump Tests, Misc Imp.)		40,000	40,000	40,000	(Truck Head Sets, Pump Tests, Misc Imp.)	\$0	
		FUND TOTAL	411.00	40,000	40,000		\$0	0.00	40,000	40,000	\$0	\$0	\$0
4060 ENHANCEMENT PROJECT-PATH													
460440	Participant Recreation												
102250	950	Construction		65,000	65,000	(Grant match)		65,000	65,000	65,000	(Grant match)	\$0	
		FUND TOTAL	0.00	65,000	65,000		\$0	0.00	65,000	65,000	\$0	\$0	\$0
4070 DOWNTOWN ENHANCEMENT													
460300	Community Events												
102250	300	Purchased Services		12,500	12,500			12,500	12,500	12,500		\$0	
460440	Participant Recreation												
102250	950	Construction Operating		12,500	12,500			12,500	12,500	12,500		\$0	
		FUND TOTAL	0.00	12,500	12,500		\$0	0.00	12,500	12,500	\$0	\$0	\$0
4075 CURB & GUTTER													
430200	Road & Street Services												
102250	200	Supplies			10,324				0			\$0	
	930	Improvements Other Than Bldgs	9,425.00	10,324	10,324				0			\$0	
		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							\$25,726	
	110	Emp Ben Payouts-Vaca/Sick										\$0	
	141	Unemployment Insurance	398.91		960							-\$160	
	142	Workers' Compensation	11,096.52		12,349							-\$4,149	
	143	F.I. C.A.	19,558.40		20,982							\$2,018	
	144	PERS	23,825.89		24,877							\$2,623	
	146	Health Insurance	69,667.42		88,873							\$13,127	
					422,314								

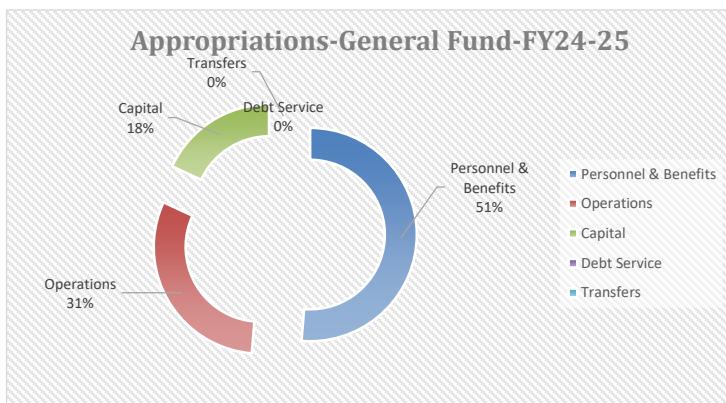
CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26														
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Item a. Differences		
200	Supplies		133,809.37	150,000				150,000				\$0		
230	Supplies-Fuel		2,185.25	15,000				15,000				\$0		
210	Supplies-Lead Line Services													
300	Pur Serv (Postage-Dues-Util-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	12,500		(well 11 re-roof, WTP Gutters)		12,500		(well 11 re-roof, WTP Gutters)		\$0		
102240	921 Buildings-R&D											\$0		
102250	922 Buildings-Capital Projects											\$0		
101000	930 Imp Other Than Bldgs-Operating		73,134.57	65,000		(meter replacement, Fence, Mop Sink & Laundry)		37,500		(meter replacement, Fence, Mop Sink & Laundry)		-\$27,500		
102240	931 Imp Other Than Bldgs-R&D		5,915.00	283,495		(Well #7-rehab, pump & replumb, 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		(chlorine equip, general maintenance)		155,200		(chlorine equip, 2 ton, water tender, end dump truck, hamm double roller, pressure washer, general maintenance)		\$130,200		
102110	941 Machinery & Equipment-Operaing											\$0		
102240	942 Machinery & Equipment-R&D		28,798.57	10,100		(City Hall computers/sever)						-\$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	15,500		(Treatment plant gutters & valley gutter)		20,000		(SLIPA Contribution)		\$4,500		
102240	951 Construction-R&D		5,300.00	8,500,000		(Phase III and Phase IV Water Imp.-SRF Funded)		9,000,000		(Phase III and Phase IV Water Imp.-SRF Funded)		\$500,000		
102110	952 Construction-Capital Projects		708,588.51		9,048,195				9,334,700			\$0		
	953 Special Construction Account													
	Account Group Total		1,669,013.83	9,943,509	9,943,509	\$0	0.00	10,269,200	10,269,200	\$0		\$325,691	\$0	
490500	WRF 21459 4th Ave Water Project													
	610 Principal		74,000.00	74,000								\$2,000		
	620 Interest		35,362.50	36,000	110,000							-\$2,500		
	Account Total		109,362.50	110,000	110,000	\$0	0.00	109,500	109,500	\$0		-\$500	\$0	
490510	WRF 22493 West Holly Project													
	610 Principal		79,000.00	79,000								\$2,000		
	620 Interest		40,762.50	41,000	120,000							-\$2,000		
	Account Total		119,762.50	120,000	120,000	\$0	0.00	120,000	120,000	\$0		\$0	\$0	
490520	USDA Rural Dev Loan-P&I													
	610 Principal		19,865.29	22,000								\$595		
	620 Interest		21,571.71	24,000	46,000							-\$1,391		
	Account Total		41,437.00	46,000	46,000	\$0	0.00	45,204	45,204	\$0		-\$796	\$0	
490530	WRF 24543 Phase 3 Wwater Improvements													
	610 Principal		87,000.00	90,000								\$0		
	620 Interest		46,171.37	40,000	130,000							\$0		
	Account Total		133,171.37	130,000	130,000	\$0	0.00	130,000	130,000	\$0		\$0	\$0	
054049	WRF 25XXX Phase 4 Water Improvements													
	610 Principal				0									
	620 Interest				0									
	Account Total		0.00	0	0	\$0	0.00	642,000	642,000	\$0		\$642,000	\$0	
	FUND TOTAL		2,072,747.20	10,349,509	10,349,509	\$0	0.00	11,315,904	10,673,904	\$0		\$324,395	\$0	
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				
	FUND TOTAL		0.00	297,225	297,225	\$0	0.00	310,000	310,000	\$0		\$12,775	\$0	
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	15,954					16,000				\$46	
	143 F.I. C.A.		21,076.02	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	

CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26													
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Item a. Differences	
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		
810	Losses (Bad debt/sale-Enterprise)				371,000				371,000		\$0		
101000	910 Land-Operating										\$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		(DO Meter replacement, meter replacement)					-\$21,000		
102240	931 Imp Other Than Bldgs-R&D		12,949.85	185,000		(Manhole rehab & replacement, Micheletto main replacement, 20X service grind outs, city wide misc improvements)		320,300		(Manhole rehab & replacement, Micheletto main replacement, 20X service grind outs, city wide misc improvements)	\$135,300		
102250	932 Imp Other Than Bldgs-Capital Projects							15,350		(Pool alley sewer replacement)	\$15,350		
102120	933 Improve Other Than Bldgs-Impact										\$0		
101000	940 Machinery & Equipment-Operating		18,083.58	22,500		(general maintenance all equipment)					\$16,400		
102110	941 Machinery & Equipment-Operaing			11,500		(WWTP Lab computer, shop computer)					-\$11,500		
102240	942 Machinery & Equipment-R&D		16,804.57	10,100		(City Hall computers/sever)					-\$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, PRV's, 3point sprayer, trimmer, Mini split, SMV Pump rep.)		152,800		(box drag, end dump truck, tender, truck w/ crane, Mini split, hamm double roller, pressure washer,)	-\$4,800		
101000	950 Construction-Operating		30,966.47						20,000		(SLIPA Contribution)	\$0	
102240	951 Construction-R&D		111,138.00								(P4 Sludge, 9th Ave Extension, Gem City manhole, Howard Add replacement, 6th St SW)	\$20,000	
102250	952 Construction-Capital Projects		698,555.60	5,623,750	6,031,450	(P4 Sludge, 9th Ave Extension, Gem City manhole, Howard Add replacement, 6th St SW)		1,361,850	1,909,200	(P4 Sludge, 9th Ave Extension, Gem City manhole, Howard Add replacement, 6th St SW)	-\$4,261,900		
	Account Group Total		1,743,750.47	6,933,127	6,933,127		0.00	2,880,200	2,880,200	\$0	-\$4,052,927	\$0	
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			72,000	239,000			\$0	
	Account Total		238,212.50	239,000	239,000		\$0	239,000	239,000	\$0	\$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			143,000	544,000			\$0	
	Account Total		543,737.50	544,000	544,000		\$0	544,000	544,000	\$0	\$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			10,000	40,000			\$0	
	Account Total		39,187.50	40,000	40,000		\$0	40,000	40,000	\$0	\$0	\$0	
	Account Group Total		821,137.50	823,000	823,000		\$0	823,000	823,000	\$0	\$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	\$0
5311 SEWER IMPACT FEES													
430690	Water Impact Expense											\$0	
	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	\$0
5410 SOLID WASTE													
430830	Sold Waste Collection												
	100 Personal Services		354,328.64	421,840				417,000				-\$4,840	
	110 Emp Ben Payouts-Vaca/Sick											\$0	
	141 Unemployment Insurance		531.33	1,368				1,100				-\$268	
	142 Workers' Compensation		17,682.01	18,563				18,000				-\$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		85,666.68	110,960	623,155			118,000	624,100			\$7,040	
	200 Supplies		40,359.18	55,000				55,000				\$0	
	230 Supplies-Fuel		6,667.71	60,000				60,000				\$0	
	300 Purchased Services		95,422.29	35,000		(\$10,000 for audit, Attorney \$8,500, Computer/software)		35,000		(\$10,000 for audit, Attorney \$8,500, Computer/software)	\$0		
	500 Fixed Chg (Insurance)		20,500.00	20,500	170,500	Property \$13000, Risk \$7500		20,950	170,950	Property \$13450, Risk \$7500	\$450		
101000	910 Land-Operating											#VALUE!	
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		465.00		9,500	(City wide misc. improvements)			9,500		(City wide misc. improvements)	\$0	
102240	931 Imp Other Than Bldgs-R&D											\$0	
102250	932 Imp Other Than Bldgs-Capital Projects											\$0	

CITY OF SIDNEY ESTIMATED EXPENDITURES 2025-26														
			2024-25			2025-26							Item a.	
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes		Expenditures Differences	Differences	
101000	940	Machinery & Equipment-Operating	13,571.24	25,000		(Refuse containers & wind racks)		25,000		(Refuse containers & wind racks)		\$0		
102240	941	Machinery & Equipment		60,000		(general maintenance)		60,000		(general maintenance)		\$0		
102240	942	Machinery & Equipment-R&D	9,426.96	26,600		(Tires, units 834, 835, 421 & 417, City Hall Comp & Server)		16,500		(Tires, units 834, 414, 417, 421 & 425)		-\$10,100		
102250	943	Machinery & Equipment-Capital Projects	453,709.00	441,500		(Side load garbage truck & computer)		1,800		(Side load garbage truck & computer)		-\$439,700		
101000	950	Construction-Operating						20,000				\$0		
102240	951	Construction-R&D										\$20,000		
102250	952	Construction-Capital Projects		562,600					132,800				\$0	
Account Group Total			1,156,286.24	1,356,255	1,356,255	\$0	0.00	927,850	927,850	\$0	#VALUE!	\$0		
FUND TOTAL			1,156,286.24	1,356,255	1,356,255	\$0	0.00	927,850	927,850	\$0	#VALUE!	\$0		
5710 SWEEPING OPERATING														
430252	Street Sweeping													
100	Personal Services		89,281.86	105,550					95,000				-\$10,550	
110	Emp Ben Payouts-Vaca/Sick								250				\$0	
141	Unemployment Insurance		133.81	369					3,250				-\$119	
142	Workers' Compensation		3,528.28	5,048					7,500				-\$1,798	
143	F.I. C.A.		6,602.85	8,075					8,750				-\$575	
144	PERS		8,045.03	9,573					33,000	147,750			-\$823	
146	Health Insurance		18,014.78	49,455	178,070				20,000				-\$16,455	
200	Supplies		10,582.85	20,000					15,000				\$0	
230	Supplies-Fuel		1,586.40	15,000					35,000				\$0	
300	Purchased Serv (Utili-Prof-Rep Serv)		30,399.42	35,000		(\$8,500 for audit, Attorney \$8,500, Computer/Software)			35,000				\$0	
500	Fixed Chgs (Insurance)		6,500.00	6,500	76,500	Property \$4000, Risk \$2500			6,500	76,500			Property \$4000, Risk \$2500	
101000	910	Land-Operating											\$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											\$0	
102240	931	Imp Other Than Bldgs-R&D											\$0	
102250	932	Imp Other Than Bldgs-Capital Projects											\$0	
101000	940	Machinery & Equipment-Operating	10,778.44										\$0	
941	Machinery & Equipment-North Meadow													
102240	942	Machinery & Equipment-R&D	9,426.93	30,100		(general maintenance, City Hall comp & server)			40,000	0	(general maintenance, City Hall comp & server)		\$9,900	
102250	943	Machinery & Equipment-Capital Projects	269,908.00	271,408		(Sweeper, computer)							-\$271,408	
101000	950	Construction-Operating								20,000			\$0	
102240	951	Construction-R&D											\$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	#VALUE!	\$0		
FUND TOTAL			464,788.65	565,578	565,578	\$0	0.00	293,750	293,750	\$0	#VALUE!	\$0		
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	#VALUE!	\$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	#VALUE!	\$0		
GRAND TOTAL			12,918,793	30,673,036	30,673,036	#VALUE!	0	26,272,658	25,612,658				-48,500	



Appropriations-All Funds-FY24-25	
Personnel & Benefits	5,038,760
Operations	4,218,034
Capital	14,439,160
Debt Service	1,922,204
Transfers	633,000
Totals	26,251,158



Appropriations-General Fund-FY24-25	
Personnel & Benefits	2,028,305
Operations	1,209,782
Capital	716,981
Debt Service	0
Transfers	0
Totals	3,955,068

Revenues-All Funds-FY24-25



■ Taxes/Assessments	■ Licenses & Permits	■ Intergovernmental Revenues
■ Charges for Services	■ Fines & Forfeitures	■ Miscellaneous Revenues
■ Investments & Royalty Earnings	■ Other Financing Sources	■ Interfund Operating Transfer

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



■ Taxes/Assessments	■ Licenses & Permits	■ Intergovernmental Revenues
■ Charges for Services	■ Fines & Forfeitures	■ Miscellaneous Revenues
■ Investments & Royalty Earnings	■ Other Financing Sources	

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