

2026 Budget Recap Comparison of the Total Budget **Expenditures** by Fund

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

2026 General Fund Budget Recap Comparison of the Expenditures by Department

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

2026 General Fund Balancing

8/4/2025

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

Personnel Requests 2026

UPDATED 7.28.25

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

Amounts include wages and employer paid benefits.

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

TOTAL Staff Change Requests in Budget per Staff Recommendation	\$174,500
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Capital Requests 2026

7.28.25

Green = Currently in Budget

Blue = Paid from other funding source

Red = Removed from Budget

Orange = GF Leases - Capital Lease Fund

Amount is based on cost for 2026

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

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

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

General Fund Revenue

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

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

1% Sales & Use Tax

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

1/2% Sales & Use Tax

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

Future Fund

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

Highway Distribution Tax

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

Hospitality Tax

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

Oil Impact

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

Interest Revenue

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

ARPA

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

Trails Construction

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

Administration

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

Animal Control

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

Assessing

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

Building and Codes

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

Building and Sites

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

City Commission

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

Community Development

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

Contingency, Reserves, & Transfers to Other Funds

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

Dickinson Motor Vehicle Branch Office

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

Engineering

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

Finance

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

Fire

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

Forestry

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

Human Resources

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

Information Technology

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

Marketing

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

Municipal Court

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

Museum Center

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

Planning

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

Police

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

Public Works Administration

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

Risk Management

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

Street

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

Utility Billing

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

Cemetery

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

Emergency Medical Services (EMS)

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

Internal Service (Fleet)

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

Legacy Square

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

Library

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

Solid Waste

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

Solid Waste-Collections

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

Solid Waste-Disposal

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

Solid Waste-Recycling

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

Storm Water

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

Wastewater

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

Water Distribution

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

Water Reclamation Facility

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