

Staff Recommendation

2025 Budget Recap Comparison of the Total Budget **Expenditures** by Fund

	2024	2025	Increase	
	<u>Ordinance</u>	<u>Ordinance</u>	<u>(Decrease)</u>	
<u>General Fund</u>	27,025,495	27,556,349	530,854	1.96%
<u>Special Revenue Funds</u>				
1% Sales Tax	10,884,500	8,895,770	(1,988,730)	-18.27%
1/2% Sales Tax	5,225,000	3,350,000	(1,875,000)	-35.89%
Ambulance	-	3,383,633	3,383,633	100.00%
Cemetery	149,000	90,500	(58,500)	-39.26%
Downtown Streetscape	50,000	50,000	-	0.00%
Future Fund	300,000	280,000	(20,000)	-6.67%
Highway Tax	1,300,000	1,486,000	186,000	14.31%
Hospitality Tax	1,084,000	1,084,000	-	0.00%
Legacy Square	563,250	474,390	(88,860)	-15.78%
Library	1,695,743	1,378,145	(317,598)	-18.73%
Oil Impact	29,254,976	28,000,000	(1,254,976)	-4.29%
<u>Debt Service Funds</u>				
General Capital Lease	400,000	485,000	85,000	21.25%
WRCC Bond	1,435,000	2,080,600	645,600	44.99%
<u>Enterprise/Proprietary Funds</u>				
Solid Waste	5,892,753	5,329,631	(563,122)	-9.56%
Storm Water	114,230	227,315	113,085	99.00%
Waste Water	9,575,755	9,713,700	137,945	1.44%
Water Distribution	7,956,317	8,341,758	385,441	4.84%
Water Reclamation Facility	1,128,381	1,189,545	61,164	5.42%
<u>Other Funds</u>				
Internal Service (Fleet)	1,270,831	915,958	(354,873)	-27.92%
Interest Revenue	1,100,000	3,235,000	2,135,000	194.09%
<u>Totals</u>	106,405,231	107,547,294	1,142,063	1.07%

Staff Recommendation
2025 General Fund Budget Recap Comparison of the Expenditures by
Department

	2024	2025	Increase	
	<u>Ordinance</u>	<u>Ordinance</u>	<u>(Decrease)</u>	
Administration	852,220	866,240	14,020	1.65%
Animal Control	337,909	360,545	22,636	6.70%
Assessing	817,136	797,530	(19,606)	-2.40%
Buildings and Codes	661,847	663,440	1,593	0.24%
Buildings and Sites	1,675,223	1,961,533	286,310	17.09%
City Commission	199,975	195,895	(4,080)	-2.04%
Community Development Admin	372,715	374,065	1,350	0.36%
Contingency/Reserves & Transfers Out	2,060,368	2,392,947	332,579	16.14%
Engineering	884,815	701,445	(183,370)	-20.72%
Finance	519,345	541,165	21,820	4.20%
Fire	3,268,325	3,364,525	96,200	2.94%
Forestry	287,281	244,225	(43,056)	-14.99%
Human Resources & Risk Management	541,583	527,945	(13,638)	-2.52%
Information Technology	1,089,388	1,119,440	30,052	2.76%
Marketing	260,652	219,715	(40,937)	-15.71%
Municipal Court	678,304	665,230	(13,074)	-1.93%
Museum	802,722	780,925	(21,797)	-2.72%
Planning	159,761	159,810	49	0.03%
Police Department	8,091,272	8,287,860	196,588	2.43%
Public Works Administration	628,022	553,809	(74,213)	-11.82%
Street	2,562,074	2,487,140	(74,934)	-2.92%
Utility Billing	274,559	290,920	16,361	5.96%
<u>Totals</u>	27,025,495	27,556,349	530,854	1.96%

2025 General Fund Balancing

9.10.24

General Fund Revenue	\$ 10,897,349.00	
General Fund Expenses	<u>\$ 27,556,349.00</u>	
	\$ (16,659,000.00)	
1% Sales Tax Transfer	\$ 4,700,000.00	
1/2% Sales Tax Transfer	\$ 2,500,000.00	
Hospitality Transfer	\$ 1,000,000.00	
Future Fund Transfer	\$ 280,000.00	
Highway Tax Transfer	\$ 1,100,000.00	
Interest Rev Transfer	\$ 2,600,000.00	
Oil Impact Transfer	<u>\$ 4,000,000.00</u>	
	\$ (479,000.00)	Over (Under)
Use of Cash on Hand	<u>\$ 479,000.00</u>	
	\$ -	

Personnel Requests 2025

UPDATED 9.3.2024

Green = Staff Recommended Currently in Budget
 Red = Staff Recommended Remove from Budget

Amounts include wages and employer paid benefits.

Building and Codes	NEW Code Enforcement II by Internal Promotion - Not backfilled.	\$5,000.00	Grade 15 Step 1 from Grade 13
Building and Grounds	NEW Building Service Tech by Achievable	\$1,000.00	Grade 12
Engineering	NEW GIS Tech	\$88,500.00	Grade 15 Step 3
Fire	Senior Firefighter by Achievable	\$2,500.00	Grade F2 Step 3
	Senior Firefighter by Achievable	\$2,500.00	Grade F2 Step 3
Forestry	City Forester Supervisor Promotion by Reclass Nonexempt	\$8,000.00	Grade 17 from Grade 15
Information Technology	System/Network Administrator Promotion by Reclass Exempt	\$7,000.00	Grade 17 from Grade 15
	System/Network Administrator Promotion by Reclass Exempt	\$7,000.00	Grade 17 from Grade 15
	Multimedia & Computer Support Specialist Promotion by Reclass	\$5,000.00	Grade 14 from Grade 12
Marketing	Public Information Officer Promotion by Reclass	\$5,000.00	Grade 19 from Grade 18
Municipal Court	New Deputy Clerk of Court I	\$66,000.00	Grade 11 Step 3
Police	6 Senior PD Achievables	\$5,500.00	Per PD
	NEW Senior Promotion to CPL	\$3,500.00	Per PD
Public Works Admin	New Operations Manager	\$122,000.00	Grade 19 Step 3
Legacy Square	New Legacy Square Event Planner (Exempt)	\$95,500.00	Grade 16 Step 3
Library	New Library Assistant	\$66,000.00	Grade 11 Step 3
	New Library Assistant	\$66,000.00	Grade 11 Step 3
	NEW Senior Librarian by Achievable	\$9,000.00	Grade 14 Step 3
	Assistant Library Director Job Description Reclass	\$1,000.00	Grade 17 Step 1 from Grade 16
Stormwater	New Storm Water Operator	\$77,100.00	Grade 13 Step 3
Wastewater	Operator II by Achivable	\$1,000.00	Grade 14
Water Distribution	Operator II by Achievable	\$1,000.00	Grade 14
Water Reclamation Facility	Operator II by Achievable	\$3,000.00	Grade 14
	Operator II by Achievable	\$3,000.00	Grade 14
	Operator II by Achievable	\$3,000.00	Grade 14
	Internal WRF Supervisor Promotion	\$4,000.00	Grade 17 from Grade 15
	Current By Achievable	\$21,500.00	
	NEW By Achievable	\$13,500.00	
	By Promotion and Reclass	\$42,000.00	
	NEW Positions	\$581,100.00	
	TOTAL Staff Change Requests per Department	\$658,100.00	
	TOTAL Staff Change Requests in Budget per Staff Recommendation	\$72,000.00	

Operating and Capital Requests 2025

Updated 9.3.2024

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 2025.

Animal Control	Roof and Side Panels for Dog Kennels	\$	18,000.00	
	Used 3/4 ton Long Box with Encumbered ACO Transport Service Body	\$	30,800.00	
Assessing	Residential RFP	\$	500,000.00	
Buildings and Codes	Transfer of CP5 Chrysler from Fleet	\$	-	
Building and Grounds	One desktop station	\$	1,000.00	
	New purchase of Arctic Snow Pusher Attachment	\$	17,000.00	
	New JD Side by Side	\$	38,000.00	
	Remove Cubicles at PW & Build Two Offices - Cubicles given to FD	\$	30,000.00	
	New Shingles on Czech Building	\$	10,000.00	
	Public Safety Parking Lot Concrete Work	\$	20,000.00	
Fire	Two Thermal Imager - Reduce to One	\$	10,000.00	FD Reserve
	Hose & Nozzle Replacement	\$	30,000.00	FD Reserve
	Misc Tools & Equipment	\$	20,000.00	FD Reserve
	15 sets of Structural Fire Gear	\$	50,000.00	Interest Revenue
Forestry	New Chain Link Fence with two 10' swing gates for Tree Farm	\$	40,000.00	
IT	On Premise Immutable backup storage server	\$	140,000.00	
	SQL Licensing Updates	\$	30,000.00	
	Two additional UPS in Server Room	\$	16,000.00	
	Museum Center Camera System Updates	\$	6,500.00	
Museum	Used 19' Scissor Lift	\$	11,000.00	
	Painting Wood Trim on CVB & Museum Building	\$	13,500.00	
Police	Axon Fleet 3 Licensing Yearly Contract	\$	30,500.00	
	Axon Interview Room 5 year Contract \$90,000	\$	18,000.00	PD Reserve
	Dictation Software (Drago/Axon Draft One)	\$	25,000.00	PD Reserve
	Community Engagement Software - Officer Wellness 2 Year Contract	\$	11,250.00	
	SWAT Room TV & Web Video Replacement	\$	3,500.00	
	Patrol Squad Cards (3) - All Equipment Included	\$	228,900.00	
	DOJ Vest Grant 50/50	\$	6,725.00	
	Handgun Red Dot Transition	\$	38,000.00	
	Brinc Interior SWAT Drone	\$	24,000.00	
	Faro 3D Imager	\$	68,000.00	
	Sigma Tactical Screenings	\$	12,800.00	PD Reserve
	Axon Contracts	\$	200,000.00	Interest Revenue Transfer
Street	20,000 Gal Brine Storage Tank	\$	75,000.00	
	Roll-off Brine Unit	\$	30,000.00	
	LEASE Replacement Crack Sealer \$75,000	\$	15,000.00	
	LEASE Replacement Dura-Patcher \$115,000	\$	23,000.00	
Cemetery*	3-4 Ton pickup purchase	\$	60,000.00	
	Replacement of B33 48" Zero Turn Mower	\$	20,000.00	
	Reburials	\$	60,000.00	
Library*	Historical Structure Work to Doors, Windows, and Siding.	\$	60,000.00	
Solid Waste Collections*	LEASE Replacement of Front-Load Garbage Truck	\$	78,000.00	
	Purchase Pickup Replacement	\$	50,000.00	
	Container Inventory - side, front, and roll-off	\$	60,000.00	
Solid Waste Disposals*	LEASE Replacement of R11 Cat950M Loader	\$	80,000.00	
Storm*	New Purchase of Skid Steer with Tracks Sewer/Storm Split	\$	67,500.00	
	Replacement of Aebi Terratrac TT 281 w/ Attachments Water/Sewer/Storm Split	\$	80,000.00	
Sewer*	New Purchase of Skid Steer with Tracks Sewer/Storm Split	\$	67,500.00	
	New Purchase of Aebi Terratrac TT 281 w/ Attachments Water/Sewer/Storm Split	\$	80,000.00	
Water*	New Purchase of Aebi Terratrac TT 281 w/ Attachments Water/Sewer/Storm Split	\$	80,000.00	
Water Reclamation Facility*	Replacement of UTV - Street Legal with Cab and Heat	\$	27,500.00	
	TOTAL All Capital per Departmental Requests	\$	2,711,975.00	
	TOTAL Budgeted 2025 Capital Requests per Staff Recommendation	\$	1,591,675.00	

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

General Fund Revenue

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-0000-311-00-00	Taxes / General Property Taxes	\$4,295,141.00	\$4,400,000.00	\$104,859.00	2%
100-0000-311-10-00	General Property Taxes / Delinquent	\$250,000.00	\$25,000.00	(\$225,000.00)	-90%
100-0000-311-20-00	General Property Taxes / PILOT	\$0.00	\$15,000.00	\$15,000.00	100%
100-0000-312-00-00	Taxes / Telecommunications Tax	\$42,000.00	\$43,000.00	\$1,000.00	2%
100-0000-312-10-00	Taxes / Regular Electric	\$0.00	\$50,000.00	\$50,000.00	100%
100-0000-318-10-00	Franchise Fees / Cable TV Fees	\$150,000.00	\$108,000.00	(\$42,000.00)	-28%
100-0000-319-10-00	Other Taxes / Penalties & Interest	\$10,000.00	\$30,000.00	\$20,000.00	200%
100-0000-321-10-00	Business Licenses / Alcoholic Beverages	\$120,000.00	\$130,000.00	\$10,000.00	8%
100-0000-321-15-00	Business Licences/Retail Tobacco Dealer	\$2,000.00	\$2,500.00	\$500.00	25%
100-0000-321-20-05	Professional Licenses / Plumbers License	\$1,500.00	\$2,000.00	\$500.00	33%
100-0000-321-20-06	Professional Licenses / Public Concrete License	\$2,000.00	\$1,500.00	(\$500.00)	-25%
100-0000-321-20-07	Campground/Mobile Home License	\$2,000.00	\$2,000.00	\$0.00	0%
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	\$2,400.00	\$0.00	0%
100-0000-321-20-11	Professional Licenses / Pesticide License	\$250.00	\$250.00	\$0.00	0%
100-0000-321-20-12	Professional Licenses / Tree Trimming License	\$700.00	\$800.00	\$100.00	14%
100-0000-321-20-13	Professional Licenses / Excavation License	\$1,500.00	\$2,000.00	\$500.00	33%
100-0000-321-20-14	Professional Licenses / Uniform County Permits	\$30,000.00	\$40,000.00	\$10,000.00	33%
100-0000-321-30-01	Amusement Licenses / Games Of Chance	\$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	\$10.00	\$0.00	0%
100-0000-321-30-04	Amusement Licenses / Dog & Cat License	\$1,700.00	\$1,200.00	(\$500.00)	-29%
100-0000-321-40-01	Building Structures / Plumber Permit	\$10,000.00	\$7,500.00	(\$2,500.00)	-25%
100-0000-321-40-02	Building Structures / Building Permit	\$200,000.00	\$200,000.00	\$0.00	0%
100-0000-321-40-03	Building Structures / Mechanical Permit	\$9,000.00	\$9,000.00	\$0.00	0%
100-0000-321-40-04	Building Structures / Sign Permit	\$3,100.00	\$5,000.00	\$1,900.00	61%
100-0000-321-40-05	Building Structures / Excavation Permit	\$10,000.00	\$6,000.00	(\$4,000.00)	-40%
100-0000-321-40-06	Building Structures / Moving Permit	\$0.00	\$100.00	\$100.00	100%
100-0000-321-40-07	Building Structures / Well Drilling Permit	\$400.00	\$200.00	(\$200.00)	-50%
100-0000-321-40-08	Building Structures / Dwelling Cost & Other	\$100.00	\$100.00	\$0.00	0%
100-0000-321-40-09	Building Structures / Zoning Petition	\$25,000.00	\$20,000.00	(\$5,000.00)	-20%
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	\$100,000.00	\$60,000.00	(\$40,000.00)	-40%
100-0000-321-50-01	Motor Vehicle Licenses / Taxicab	\$150.00	\$100.00	(\$50.00)	-33%
100-0000-331-00-00	Intergovernmental Revenue/Federal Govt.	\$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	\$41,000.00	\$42,500.00	\$1,500.00	4%
100-0000-335-10-03	Property Tax / Mobile Homes & Other	\$26,000.00	\$28,000.00	\$2,000.00	8%
100-0000-335-30-00	State Aid Distribution / State Aid Distribution	\$1,500,000.00	\$1,250,000.00	(\$250,000.00)	-17%
100-0000-335-50-00	State Aid Distribution / State Gaming Revenue	\$18,000.00	\$20,000.00	\$2,000.00	11%
100-0000-335-60-00	State Aid Distribution / Cigarette Tax	\$25,000.00	\$45,000.00	\$20,000.00	80%
100-0000-335-75-00	State Aid Distribution / Special Road & Bridge	\$35,000.00	\$10,000.00	(\$25,000.00)	-71%
100-0000-337-10-00	Local Govt- Revenue / Dispatch Revenue	\$300,000.00	\$384,525.00	\$84,525.00	28%
100-0000-337-12-00	Local Govt- Revenue / Stark County	\$28,000.00	\$5,000.00	(\$23,000.00)	-82%
100-0000-337-14-00	Local Govt. Revenue / Dickinson Public Schools	\$217,000.00	\$215,000.00	(\$2,000.00)	-1%
100-0000-337-15-00	Local Govt. Revenue / Dickinson State	\$0.00	\$25,000.00	\$25,000.00	100%
100-0000-340-10-01	Engineering Department / Prints & Maps	\$250.00	\$50.00	(\$200.00)	-80%
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	\$30,000.00	\$20,000.00	(\$10,000.00)	-33%
100-0000-340-10-04	Engineering Department / Other Engineering	\$100.00	\$100.00	\$0.00	0%
100-0000-340-20-01	Police Department / Police Services	\$10,000.00	\$2,500.00	(\$7,500.00)	-75%
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	\$2,000.00	\$1,300.00	(\$700.00)	-35%
100-0000-340-20-06	Police Department / Animal Impound	\$5,000.00	\$6,000.00	\$1,000.00	20%
100-0000-340-20-07	Police Department / Handicap Parking	\$4,500.00	\$3,000.00	(\$1,500.00)	-33%
100-0000-340-20-08	Police Department/Community Service	\$10,000.00	\$13,000.00	\$3,000.00	30%
100-0000-340-30-01	Rents & Royalties / Leases,Easements,Royalties	\$60,000.00	\$50,000.00	(\$10,000.00)	-17%
100-0000-340-30-04	Rents & Royalties / Armory Rental	\$25,000.00	\$30,000.00	\$5,000.00	20%
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	\$15,000.00	\$18,000.00	\$3,000.00	20%
100-0000-340-50-01	Finance/Auditor / Administration Fees	\$2,500.00	\$2,500.00	\$0.00	0%
100-0000-340-50-02	Finance/Auditor / Copies / Publications / Codes	\$0.00	\$100.00	\$100.00	100%
100-0000-340-50-03	Finance/Auditor / Street Light Utility	\$375,000.00	\$400,000.00	\$25,000.00	7%
100-0000-340-50-04	Finance/Auditor / Storm Water Admin Fees	\$47,400.00	\$47,400.00	\$0.00	0%
100-0000-340-50-05	Finance/Auditor / Water Administration Fees	\$1,126,343.00	\$1,126,343.00	\$0.00	0%
100-0000-340-50-06	Finance/Auditor / Waste Water Admin Fees	\$564,000.00	\$564,000.00	\$0.00	0%
100-0000-340-50-07	Finance/Auditor / Solid Waste Admin Fees	\$720,461.00	\$720,461.00	\$0.00	0%
100-0000-340-50-10	Finance/Auditor-WWTR Plant Administration	\$39,000.00	\$39,000.00	\$0.00	0%
100-0000-340-50-11	Finance/Auditor / Weed Control	\$80,000.00	\$60,000.00	(\$20,000.00)	-25%
100-0000-351-10-00	Fines / Municipal Court	\$300,000.00	\$300,000.00	\$0.00	0%
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	\$12,000.00	\$5,000.00	(\$7,000.00)	-58%
100-0000-369-00-00	Miscellaneous Revenues / Miscellaneous	\$100,000.00	\$59,460.00	(\$40,540.00)	-41%
100-0000-369-00-01	Miscellaneous Revenue - Museum Revenue	\$150,000.00	\$160,000.00	\$10,000.00	7%
100-0000-369-00-02	Miscellaneous Revenue - Code Enforcement	\$0.00	\$300.00	\$300.00	100%
100-0000-369-00-12	Museum Revenue - Grant Funded Position	\$0.00	\$2,000.00	\$2,000.00	100%
100-0000-369-00-50	General Fund - Fire Inspection Fees	\$0.00	\$4,500.00	\$4,500.00	100%
100-0000-391-20-10	Special Revenue Funds / City Sales Tax II	\$5,000,000.00	\$4,700,000.00	(\$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	\$4,000,000.00	\$0.00	0%
100-0000-391-20-22	Special Revenue Funds / Hospitality Tax	\$1,000,000.00	\$1,000,000.00	\$0.00	0%
100-0000-391-20-42	Transfer In - ARPA	\$500,000.00	\$0.00	(\$500,000.00)	-100%
100-0000-391-70-06	Special Revenue Funds / Highway Tax	\$1,300,000.00	\$1,100,000.00	(\$200,000.00)	-15%
100-0000-391-70-07	Transfer in from Interest Revenue	\$700,000.00	\$2,600,000.00	\$1,900,000.00	271%
	Total Operating Expenditures	\$26,491,155.00	\$27,077,349.00	\$586,194.00	2%
	Total Budget	\$26,491,155.00	\$27,077,349.00	\$586,194.00	2%

1% Sales & Use Tax

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
210-0000-319-20-00	1% Sales Tax Collections	\$7,500,000.00	\$7,457,917.00	(\$42,083.00)	-1%
	Total Revenue	<u>\$7,500,000.00</u>	<u>\$7,457,917.00</u>	(\$42,083.00)	-1%
210-4400-461-07-30	Imp. Other Than Buildings	\$400,000.00	\$400,000.00	\$0.00	0%
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	\$5,000,000.00	\$4,700,000.00	(\$300,000.00)	0%
	Total 50% Share	<u>\$5,400,000.00</u>	<u>\$5,100,000.00</u>	(\$300,000.00)	-6%
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	\$0.00	\$0.00	0%
210-0000-491-20-14	Transfer Out Legacy Square	\$650,000.00	\$450,000.00	(\$200,000.00)	-31%
210-4400-461-08-00	Subsidies	\$49,500.00	\$60,770.00	\$11,270.00	0%
210-4400-461-07-20	Buildings & Structures	\$3,000,000.00	\$2,000,000.00	(\$1,000,000.00)	-33%
210-4400-461-07-30	Imp. Other Than Buildings	\$0.00	\$0.00	\$0.00	0%
	Total 30% Share	<u>\$3,699,500.00</u>	<u>\$2,510,770.00</u>	(\$1,188,730.00)	-32%
210-4400-461-08-01	Subsidies/Job Development	\$900,000.00	\$900,000.00	\$0.00	0%
210-4400-461-08-02	Eldercare/Public Transit/Utilities	\$265,000.00	\$265,000.00	\$0.00	0%
210-4400-461-07-20	Buildings & Structures	\$500,000.00	\$0.00	(\$500,000.00)	0%
210-4400-461-08-	Subsidies/SW Regional Grant		\$60,000.00		
210-4400-461-08-06	Subsidies/Senior Citizen	\$120,000.00	\$60,000.00	(\$60,000.00)	-50%
	Total 20% Share	<u>\$1,785,000.00</u>	<u>\$1,285,000.00</u>	(\$500,000.00)	-28%
	Total Budget	<u>\$10,884,500.00</u>	<u>\$8,895,770.00</u>	(\$1,988,730.00)	-18%

1/2% Sales & Use Tax

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
211-0000-319-20-00	1/2% Sales Tax Collections	\$3,746,140.00	\$3,600,000.00	(\$146,140.00)	-4%
	Total Revenue	<u>\$3,746,140.00</u>	<u>\$3,600,000.00</u>	(\$146,140.00)	-4%
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	\$0.00	\$0.00	0%
211-0000-491-30-14	Transfer Out WRCC Bond	\$1,450,000.00	\$0.00	(\$1,450,000.00)	0%
211-4400-461-80-50	WRCC Maint. Reserve/Projects	\$950,000.00	\$500,000.00	(\$450,000.00)	-47%
211-4400-461-07-20	Buildings & Structures Park & Rec	\$325,000.00	\$350,000.00	\$25,000.00	8%
211-4400-461-08-00	Park & Rec Subsidy	\$0.00	\$0.00	\$0.00	0%
	Total Operating Expenditures	<u>\$5,225,000.00</u>	<u>\$3,350,000.00</u>	(\$1,875,000.00)	-36%
	Total Budget	<u>\$5,225,000.00</u>	<u>\$3,350,000.00</u>	(\$1,875,000.00)	-36%

Future Fund

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
218-0000-361-10-01	Interest Earned	\$140,000.00	\$0.00	(\$140,000.00)	-100%
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>\$165,000.00</u>	<u>\$0.00</u>	(\$165,000.00)	-100%
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	\$20,000.00	\$0.00	(\$20,000.00)	-100%
	Total Operating Expenditures	<u>\$300,000.00</u>	<u>\$280,000.00</u>	(\$20,000.00)	-7%
	Total Budget	<u>\$300,000.00</u>	<u>\$280,000.00</u>	(\$20,000.00)	-7%

Highway Distribution Tax

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
223-0000-335-70-00	Highway Distribution Tax	\$1,300,000.00	\$1,100,000.00	(\$200,000.00)	-15%
223-0000-335-70-00	Legacy Earnings		\$386,000.00		
	Total Revenue	<u>\$1,300,000.00</u>	<u>\$1,486,000.00</u>	\$186,000.00	14%
223-0000-491-10-00	Transfer Out General Fund	\$1,300,000.00	\$1,100,000.00	(\$200,000.00)	-15%
223-0000-491-	Transfer Out Annual Streets	\$0.00	\$386,000.00	\$386,000.00	0%
	Total Operating Expenditures	<u>\$1,300,000.00</u>	<u>\$1,486,000.00</u>	\$186,000.00	14%
	Total Budget	<u>\$1,300,000.00</u>	<u>\$1,486,000.00</u>	\$186,000.00	14%

Hospitality Tax

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
222-0000-319-31-00	Hospitality Tax Collections	\$1,100,000.00	\$1,144,425.00	\$44,425.00	4%
	Total Revenue	<u>\$1,100,000.00</u>	<u>\$1,144,425.00</u>	\$44,425.00	4%
222-0000-491-20-14	Transfer Out Legacy Square	\$0.00	\$0.00	\$0.00	0%
222-0000-491-10-00	Transfer Out General Fund	\$1,000,000.00	\$1,000,000.00	\$0.00	0%
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	\$21,500.00	\$0.00	0%
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>\$1,084,000.00</u>	\$0.00	0%
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>\$1,084,000.00</u>	\$0.00	0%

Oil Impact

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
219-0000-335-90-01	Oil & Gas Production Tax	\$16,000,000.00	\$15,000,000.00	(\$1,000,000.00)	-6%
	Total Revenue	<u>\$16,000,000.00</u>	<u>\$15,000,000.00</u>	(\$1,000,000.00)	-6%
219-0000-491-10-00	Transfer Out General Fund	\$4,000,000.00	\$4,000,000.00	\$0.00	0%
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	\$8,000,000.00	\$7,500,000.00	(\$500,000.00)	-6%
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	\$5,500,000.00	\$0.00	0%
219-0000-491-60-03	Transfer Out Solid Waste	\$0.00	\$0.00	\$0.00	0%
219-0000-489-80-40	Oil Impact Contingency	\$11,254,976.00	\$11,000,000.00	(\$254,976.00)	-2%
	Total Operating Expenditures	<u>\$28,754,976.00</u>	<u>\$28,000,000.00</u>	(\$754,976.00)	-3%
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>\$28,754,976.00</u>	<u>\$28,000,000.00</u>	(\$754,976.00)	-3%

Interest Revenue

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
707-0000-361-10-01	Interest Income	\$1,000,000.00	\$1,000,000.00	\$0.00	0%
	Total Revenue	<u>\$1,000,000.00</u>	<u>\$1,000,000.00</u>	\$0.00	0%
707-0000-491-10-00	Transfer Out General Fund	\$700,000.00	\$2,600,000.00	\$1,900,000.00	271%
707-0000-491--	Transfer Out PD Special Revenue	\$0.00	\$200,000.00	\$200,000.00	100%
707-0000-491--	Transfer Out Library	\$0.00	\$285,000.00	\$285,000.00	100%
707-0000-491-20-24	Transfer Out Downtown Streetscape	\$50,000.00	\$0.00	(\$50,000.00)	0%
707-0000-519-07-30	Imp. Other Than Buildings	\$350,000.00	\$150,000.00	(\$200,000.00)	-57%
	Total Expenditures	<u>\$1,100,000.00</u>	<u>\$3,235,000.00</u>	\$2,135,000.00	194%
	Total Budget	<u>\$1,100,000.00</u>	<u>\$3,235,000.00</u>	\$2,135,000.00	194%

ARPA

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
			\$0.00	\$0.00	0%
	Total Revenue	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
242-0000-491-26-72	Transfer Out - Ambulance	\$1,200,000.00	\$0.00	(\$1,200,000.00)	0%
242-5800-489-03-22	Contracted Labor	\$45,780.00	\$0.00	(\$45,780.00)	0%
242-5800-489-03-31	Engineering Fees	\$20,102.00	\$0.00	(\$20,102.00)	0%
242-5800-489-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
242-0000-519-08-00	Subsidies	\$230,000.00	\$825,000.00	\$595,000.00	100%
	Total Operating Expenditures	<u>\$1,495,882.00</u>	<u>\$825,000.00</u>	(\$670,882.00)	100%
	Total Budget	<u>\$1,495,882.00</u>	<u>\$825,000.00</u>	(\$670,882.00)	-45%

Administration

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-0300-410-01-10	Full-Time Employees	\$378,724.00	\$388,905.00	\$10,181.00	3%
100-0300-410-01-30	Overtime	\$500.00	\$200.00	(\$300.00)	-60%
100-0300-410-02-10	Group Insurance	\$65,415.00	\$69,475.00	\$4,060.00	6%
100-0300-410-02-20	FICA/Medicare	\$29,011.00	\$29,575.00	\$564.00	2%
100-0300-410-02-40	Employer's Share--DC Plan	\$20,134.00	\$28,889.00	\$8,755.00	43%
100-0300-410-02-50	Unemployment	\$1,166.00	\$1,167.00	\$1.00	0%
100-0300-410-02-60	Workers Compensation	\$298.00	\$277.00	(\$21.00)	-7%
100-0300-410-02-90	Other Employee Benefits	\$1,602.00	\$1,602.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$496,850.00</u>	<u>\$520,090.00</u>	\$23,240.00	5%
100-0300-410-03-10	Election Costs	\$6,000.00	\$0.00	(\$6,000.00)	-100%
100-0300-410-03-21	Attorney's Fees	\$180,000.00	\$180,000.00	\$0.00	0%
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	\$30,000.00	\$0.00	0%
100-0300-410-04-42	Equipment Maintenance	\$200.00	\$0.00	(\$200.00)	-100%
100-0300-410-05-20	Insurance	\$75,000.00	\$75,500.00	\$500.00	1%
100-0300-410-05-30	Telephone & Radio	\$2,000.00	\$2,000.00	\$0.00	0%
100-0300-410-05-40	Advertising	\$2,500.00	\$500.00	(\$2,000.00)	-80%
100-0300-410-05-41	Publication Costs	\$5,800.00	\$5,800.00	\$0.00	0%
100-0300-410-05-50	Printing Supplies	\$520.00	\$500.00	(\$20.00)	-4%
100-0300-410-05-64	Other Services/Computer Cost	\$10,000.00	\$10,200.00	\$200.00	2%
100-0300-410-05-70	Recognition Banquet	\$10,000.00	\$10,000.00	\$0.00	0%
100-0300-410-05-71	Tuition Reimbursement	\$20,000.00	\$20,000.00	\$0.00	0%
100-0300-410-05-80	Travel & Seminars	\$5,000.00	\$3,500.00	(\$1,500.00)	-30%
100-0300-410-06-15	Operating Supplies	\$7,000.00	\$7,000.00	\$0.00	0%
100-0300-410-06-20	Vehicle Supplies	\$200.00	\$0.00	(\$200.00)	-100%
100-0300-410-06-26	Gasoline,Diesel Fuel,Oil	\$150.00	\$150.00	\$0.00	0%
	Total Operating Expenditures	<u>\$355,370.00</u>	<u>\$346,150.00</u>	(\$9,220.00)	-3%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$852,220.00</u>	<u>\$866,240.00</u>	\$14,020.00	2%

Animal Control

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-1200-423-01-10	Full-Time Employees	\$194,367.00	\$200,739.00	\$6,372.00	3%
100-1200-423-01-30	Overtime	\$2,500.00	\$2,000.00	(\$500.00)	-20%
100-1200-423-02-10	Group Insurance	\$37,897.00	\$56,802.00	\$18,905.00	50%
100-1200-423-02-20	FICA/Medicare	\$15,060.00	\$15,018.00	(\$42.00)	0%
100-1200-423-02-40	Employer's Share-DC Plan	\$19,153.00	\$18,178.00	(\$975.00)	-5%
100-1200-423-02-50	Unemployment	\$614.00	\$602.00	(\$12.00)	-2%
100-1200-423-02-60	Workers Compensation	\$2,982.00	\$2,220.00	(\$762.00)	-26%
100-1200-423-02-90	Other Employee Benefits	\$2,136.00	\$2,136.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$274,709.00</u>	<u>\$297,695.00</u>	\$22,986.00	8%
100-1200-423-04-42	Animal Control-Equipment	\$1,000.00	\$1,000.00	\$0.00	0%
100-1200-423-05-20	Insurance	\$1,500.00	\$1,750.00	\$250.00	17%
100-1200-423-05-50	Printing Supplies	\$0.00	\$100.00	\$100.00	100%
100-1200-423-05-64	Technology	\$1,000.00	\$500.00	(\$500.00)	-50%
100-1200-423-05-80	Travel and Seminars	\$2,000.00	\$1,000.00	(\$1,000.00)	-50%
100-1200-423-06-15	Operating Supplies	\$32,500.00	\$32,500.00	\$0.00	0%
100-1200-423-06-20	Vehicle Supplies	\$500.00	\$1,000.00	\$500.00	100%
100-1200-423-06-26	Gasoline, Diesel Fuel, Oil	\$4,000.00	\$5,000.00	\$1,000.00	25%
	Total Operating Expenditures	<u>\$42,500.00</u>	<u>\$44,850.00</u>	\$2,350.00	6%
100-1200-423-07-20	Building & Structures	\$0.00	\$18,000.00	\$18,000.00	100%
100-1200-423-07-40	Equipment	\$20,700.00	\$0.00	(\$20,700.00)	-100%
	Total Capital Purchases	<u>\$20,700.00</u>	<u>\$18,000.00</u>	(\$2,700.00)	-13%
	Total Budget	<u>\$337,909.00</u>	<u>\$360,545.00</u>	\$22,636.00	7%

Assessing

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-0600-416-01-10	Full-Time Employees	\$393,344.00	\$401,473.00	\$8,129.00	2%
100-0600-416-01-20	Part-Time Employees	\$16,640.00	\$21,120.00	\$4,480.00	27%
100-0600-416-01-30	Overtime	\$1,000.00	\$100.00	(\$900.00)	-90%
100-0600-416-02-10	Group Insurance	\$117,720.00	\$97,439.00	(\$20,281.00)	-17%
100-0600-416-02-20	FICA/Medicare	\$31,440.00	\$30,552.00	(\$888.00)	-3%
100-0600-416-02-40	Employer's Share--DC Plan	\$36,258.00	\$34,447.00	(\$1,811.00)	-5%
100-0600-416-02-50	Unemployment	\$1,210.00	\$1,204.00	(\$6.00)	0%
100-0600-416-02-60	Workers Compensation	\$554.00	\$555.00	\$1.00	0%
100-0600-416-02-90	Other Employee Benefits	\$3,204.00	\$3,204.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$601,370.00</u>	<u>\$589,680.00</u>	(\$11,690.00)	-2%
100-0600-416-03-22	Contracted Labor	\$150,000.00	\$150,000.00	\$0.00	0%
100-0600-416-03-90	Associations	\$750.00	\$750.00	\$0.00	0%
100-0600-416-04-42	General Fund-Assessor-Equipment	\$250.00	\$250.00	\$0.00	0%
100-0600-416-05-20	Insurance	\$700.00	\$850.00	\$150.00	21%
100-0600-416-05-30	Telephone & Radio	\$1,600.00	\$1,600.00	\$0.00	0%
100-0600-416-05-40	Advertising	\$2,000.00	\$1,000.00	(\$1,000.00)	-50%
100-0600-416-05-50	Printing Supplies	\$0.00	\$400.00	\$400.00	100%
100-0600-416-05-64	Technology	\$32,466.00	\$30,000.00	(\$2,466.00)	-8%
100-0600-416-05-80	Travel & Seminars	\$15,000.00	\$10,000.00	(\$5,000.00)	-33%
100-0600-416-06-15	Operating Supplies	\$12,000.00	\$12,000.00	\$0.00	0%
100-0600-416-06-26	Gasoline,Diesel Fuel,Oil	\$1,000.00	\$1,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$215,766.00</u>	<u>\$207,850.00</u>	(\$7,916.00)	-4%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$817,136.00</u>	<u>\$797,530.00</u>	(\$19,606.00)	-2%

Building and Codes

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-1400-563-01-10	Full-Time	\$416,270.00	\$425,635.00	\$9,365.00	2%
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	\$86,957.00	\$68,858.00	(\$18,099.00)	-21%
100-1400-563-02-20	FICA/Medicare	\$32,533.00	\$31,949.00	(\$584.00)	-2%
100-1400-563-02-40	Employer's Share--DC Plan	\$27,530.00	\$33,799.00	\$6,269.00	23%
100-1400-563-02-50	Unemployment	\$1,279.00	\$1,258.00	(\$21.00)	-2%
100-1400-563-02-60	Workers Compensation	\$5,389.00	\$636.00	(\$4,753.00)	-88%
100-1400-563-02-90	Other Employee Benefits	\$3,204.00	\$3,205.00	\$1.00	0%
	Total Wage & Benefit Cost	<u>\$574,662.00</u>	<u>\$566,840.00</u>	(\$7,822.00)	-1%
100-1400-563-03-12	Board of Adjustment mtgs.	\$1,500.00	\$7,000.00	\$5,500.00	367%
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	\$3,500.00	\$0.00	0%
100-1400-563-04-42	Equip/Vehicle Maintenance	\$1,500.00	\$2,000.00	\$500.00	33%
100-1400-563-05-20	Insurance	\$3,700.00	\$4,000.00	\$300.00	8%
100-1400-563-05-30	Telephone and Radio	\$4,000.00	\$5,000.00	\$1,000.00	25%
100-1400-563-05-40	Advertising	\$200.00	\$100.00	(\$100.00)	-50%
100-1400-563-05-41	Publication Costs	\$500.00	\$500.00	\$0.00	0%
100-1400-563-05-50	Printing Supplies	\$1,500.00	\$3,000.00	\$1,500.00	100%
100-1400-563-05-64	Technology	\$2,000.00	\$1,500.00	(\$500.00)	-25%
100-1400-563-05-80	Travel & Seminars	\$9,585.00	\$7,500.00	(\$2,085.00)	-22%
100-1400-563-06-15	Operating Supplies	\$4,000.00	\$4,500.00	\$500.00	13%
100-1400-563-06-20	Vehicle Supplies	\$200.00	\$0.00	(\$200.00)	-100%
100-1400-563-06-26	Gasoline, Diesel Fuel, Oil	\$5,000.00	\$5,500.00	\$500.00	10%
	Total Operating Expenditures	<u>\$87,185.00</u>	<u>\$96,600.00</u>	\$9,415.00	11%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$661,847.00</u>	<u>\$663,440.00</u>	\$1,593.00	0%

Building and Sites

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-0700-417-01-10	Full-Time Employees	\$572,898.00	\$640,821.00	\$67,923.00	12%
100-0700-417-01-20	Part-Time Employees	\$108,000.00	\$132,000.00	\$24,000.00	22%
100-0700-417-01-30	Overtime	\$20,000.00	\$25,000.00	\$5,000.00	25%
100-0700-417-02-10	Group Insurance	\$173,606.00	\$192,465.00	\$18,859.00	11%
100-0700-417-02-20	FICA/Medicare	\$53,619.00	\$56,645.00	\$3,026.00	6%
100-0700-417-02-40	Employer's Share--DC Plan	\$52,863.00	\$55,889.00	\$3,026.00	6%
100-0700-417-02-50	Unemployment	\$1,749.00	\$1,920.00	\$171.00	10%
100-0700-417-02-60	Workers Compensation	\$7,359.00	\$10,135.00	\$2,776.00	38%
100-0700-417-02-90	Other Employee Benefits	\$5,874.00	\$6,408.00	\$534.00	9%
	Total Wage & Benefit Cost	<u>\$995,968.00</u>	<u>\$1,121,283.00</u>	\$125,315.00	13%
100-0700-417-03-22	Contracted Labor	\$125,380.00	\$150,000.00	\$24,620.00	20%
100-0700-417-04-10	Electricity	\$290,000.00	\$275,000.00	(\$15,000.00)	-5%
100-0700-417-04-24	Grounds Maintenance	\$2,500.00	\$5,000.00	\$2,500.00	100%
100-0700-417-04-30	Building Repairs	\$20,000.00	\$70,000.00	\$50,000.00	250%
100-0700-417-04-42	Equip/Vehicle Maintenance	\$17,000.00	\$30,000.00	\$13,000.00	76%
100-0700-417-05-20	Insurance	\$30,000.00	\$45,000.00	\$15,000.00	50%
100-0700-417-05-30	Telephone & Radio	\$3,000.00	\$3,500.00	\$500.00	17%
100-0700-417-05-40	Advertising	\$250.00	\$250.00	\$0.00	0%
100-0700-417-05-50	Other Services/Printing	\$350.00	\$500.00	\$150.00	43%
100-0700-417-05-64	Technology	\$5,275.00	\$5,000.00	(\$275.00)	-5%
100-0700-417-05-80	Travel & Seminars	\$2,500.00	\$1,500.00	(\$1,000.00)	-40%
100-0700-417-06-14	Janitorial Supplies	\$20,000.00	\$50,000.00	\$30,000.00	150%
100-0700-417-06-15	Operating Supplies	\$20,000.00	\$40,000.00	\$20,000.00	100%
100-0700-417-06-20	Vehicle Supplies	\$500.00	\$500.00	\$0.00	0%
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	\$40,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$601,755.00</u>	<u>\$741,250.00</u>	\$139,495.00	23%
100-0700-417-07-20	Buildings & Structures	\$22,000.00	\$40,000.00	\$18,000.00	82%
100-0700-417-07-30	Imp- Other Than Buildings	\$8,500.00	\$20,000.00	\$11,500.00	135%
100-0700-417-07-40	Equipment	\$47,000.00	\$39,000.00	(\$8,000.00)	-17%
	Total Capital Purchases	<u>\$77,500.00</u>	<u>\$99,000.00</u>	\$21,500.00	28%
	Total Budget	<u>\$1,675,223.00</u>	<u>\$1,961,533.00</u>	\$286,310.00	17%

City Commission

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-0100-411-01-20	Part-Time Employees	\$97,344.00	\$99,290.00	\$1,946.00	2%
100-0100-411-02-20	FICA/Medicare	\$7,447.00	\$7,670.00	\$223.00	3%
100-0100-411-02-50	Unemployment	\$292.00	\$293.00	\$1.00	0%
100-0100-411-02-60	Workers Compensation	\$292.00	\$292.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$105,375.00</u>	<u>\$107,545.00</u>	\$2,170.00	2%
100-0100-411-03-10	Election Costs	\$10,000.00	\$0.00	(\$10,000.00)	-100%
100-0100-411-03-90	Associations	\$3,000.00	\$5,000.00	\$2,000.00	67%
100-0100-411-05-41	Publication Costs	\$20,000.00	\$20,000.00	\$0.00	0%
100-0100-411-05-64	Technology	\$100.00	\$100.00	\$0.00	0%
100-0100-411-05-80	Travel & Seminars	\$7,500.00	\$5,000.00	(\$2,500.00)	-33%
100-0100-411-06-15	Operating Supplies	\$1,000.00	\$750.00	(\$250.00)	-25%
100-0100-411-08-00	City Commission / Subsidies	\$53,000.00	\$57,500.00	\$4,500.00	8%
	Total Operating Expenditures	<u>\$94,600.00</u>	<u>\$88,350.00</u>	(\$6,250.00)	-7%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$199,975.00</u>	<u>\$195,895.00</u>	(\$4,080.00)	-2%

Community Development

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-1600-424-01-10	Full-Time Employees	\$229,526.00	\$277,047.00	\$47,521.00	21%
100-1600-424-01-30	Overtime	\$500.00	\$500.00	\$0.00	0%
100-1600-424-02-10	Group Insurance	\$42,793.00	\$37,647.00	(\$5,146.00)	-12%
100-1600-424-02-20	FICA/Medicare	\$17,597.00	\$21,150.00	\$3,553.00	20%
100-1600-424-02-40	Employer's Share-DC Plan	\$21,204.00	\$25,601.00	\$4,397.00	21%
100-1600-424-02-50	Unemployment	\$689.00	\$831.00	\$142.00	21%
100-1600-424-02-60	Workers Compensation	\$302.00	\$237.00	(\$65.00)	-22%
100-1600-424-02-90	Other Employee Benefits	\$1,068.00	\$1,602.00	\$534.00	50%
	Total Wage & Benefit Cost	<u>\$313,679.00</u>	<u>\$364,615.00</u>	\$50,936.00	16%
100-1600-424-03-12	Board Meetings	\$5,000.00	\$0.00	(\$5,000.00)	-100%
100-1600-424-03-22	Contracted Labor	\$15,000.00	\$0.00	(\$15,000.00)	-100%
100-1600-424-03-31	Engineering Fees	\$20,000.00	\$0.00	(\$20,000.00)	-100%
100-1600-424-03-90	Associations	\$2,500.00	\$1,000.00	(\$1,500.00)	-60%
100-1600-424-04-42	Equip/Vehicle Maintenance	\$1,536.00	\$0.00	(\$1,536.00)	-100%
100-1600-424-05-20	Insurance	\$1,500.00	\$100.00	(\$1,400.00)	-93%
100-1600-424-05-30	Telephone & Radio	\$1,500.00	\$1,100.00	(\$400.00)	-27%
100-1600-424-05-64	Technology	\$2,000.00	\$2,000.00	\$0.00	0%
100-1600-424-05-80	Travel & Seminars	\$5,000.00	\$2,500.00	(\$2,500.00)	-50%
100-1600-424-06-15	Operating Supplies	\$3,000.00	\$2,000.00	(\$1,000.00)	-33%
100-1600-424-06-20	Vehicle Supplies	\$1,000.00	\$0.00	(\$1,000.00)	-100%
100-1600-424-06-26	Gasoline, Diesel Fuel,Oil	\$1,000.00	\$750.00	(\$250.00)	-25%
	Total Operating Expenditures	<u>\$59,036.00</u>	<u>\$9,450.00</u>	(\$49,586.00)	-84%
	Total Budget	<u>\$372,715.00</u>	<u>\$374,065.00</u>	\$1,350.00	0%

Contingency, Reserves, & Transfers to Other Funds

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-0000-489-80-40	Other Expenditures / Contingency	\$70,000.00	\$50,000.00	(\$20,000.00)	-29%
100-0000-489-80-41	General Fund Bad Debt Expense	\$0.00	\$10,000.00	\$10,000.00	100%
100-0000-489-80-42	Other Expenditures / Wage Contingency	\$25,000.00	\$25,000.00	\$0.00	0%
100-0000-491-20-18	Special Revenue Funds / Dickinson Future Fund	\$25,000.00	\$25,000.00	\$0.00	0%
100-0000-491--	Special Revenue Funds / Ambulance	\$0.00	\$500,000.00	\$500,000.00	100%
100-0000-491-30-39	Special Revenue Funds / General Capital Leases	\$400,000.00	\$485,000.00	\$85,000.00	21%
100-0000-491-60-12	Internal Service Funds / Operating Transfer Out	\$473,280.00	\$169,200.00	(\$304,080.00)	-64%
100-0000-491-80-11	Trust Funds / City Employee Retirement	\$433,994.00	\$583,434.00	\$149,440.00	34%
100-0000-491-80-12	Trust Funds / Police Pension Fund	\$524,064.00	\$524,064.00	\$0.00	0%
100-0000-491-80-13	Trust Funds / Volunteer-Fire Retirement	\$21,249.00	\$21,249.00	\$0.00	0%
100-0000-491-80-14	Trust Funds / OPEB - Health Insurance	\$87,781.00	\$0.00	(\$87,781.00)	-100%
	Total Expenditures	<u>\$2,060,368.00</u>	<u>\$2,392,947.00</u>	\$332,579.00	16%
	Total Budget	<u>\$2,060,368.00</u>	<u>\$2,392,947.00</u>	\$332,579.00	16%

Engineering

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-2000-430-01-10	Full-Time Employees	\$484,592.00	\$472,900.00	(\$11,692.00)	-2%
100-2000-430-01-20	Part time	\$20,500.00	\$0.00	(\$20,500.00)	-100%
100-2000-430-01-30	Overtime	\$5,000.00	\$5,000.00	\$0.00	0%
100-2000-430-02-10	Group Insurance	\$108,512.00	\$64,785.00	(\$43,727.00)	-40%
100-2000-430-02-20	FICA/Medicare	\$39,022.00	\$33,931.00	(\$5,091.00)	-13%
100-2000-430-02-40	Employer's Share-Engineering-DC Plan	\$44,740.00	\$36,644.00	(\$8,096.00)	-18%
100-2000-430-02-50	Unemployment	\$1,484.00	\$1,247.00	(\$237.00)	-16%
100-2000-430-02-60	Workers Compensation	\$2,197.00	\$734.00	(\$1,463.00)	-67%
100-2000-430-02-90	Other Employee Benefits	\$4,188.00	\$3,204.00	(\$984.00)	-23%
	Total Wage & Benefit Cost	<u>\$710,235.00</u>	<u>\$618,445.00</u>	(\$91,790.00)	-13%
100-2000-430-03-22	Contracted Labor	\$75,000.00	\$20,000.00	(\$55,000.00)	-73%
100-2000-430-03-90	Associations	\$2,500.00	\$2,000.00	(\$500.00)	-20%
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	\$5,000.00	\$3,500.00	(\$1,500.00)	-30%
100-2000-430-05-40	Advertising	\$150.00	\$1,500.00	\$1,350.00	900%
100-2000-430-05-50	Printing Supplies	\$1,000.00	\$1,000.00	\$0.00	0%
100-2000-430-05-64	Technology	\$15,431.00	\$32,000.00	\$16,569.00	107%
100-2000-430-05-80	Travel & Seminars	\$9,000.00	\$5,000.00	(\$4,000.00)	-44%
100-2000-430-06-15	Operating Supplies	\$5,000.00	\$7,000.00	\$2,000.00	40%
100-2000-430-06-20	Vehicle Supplies	\$500.00	\$0.00	(\$500.00)	-100%
100-2000-430-06-26	Gasoline, Diesel Fuel,Oil	\$5,500.00	\$5,500.00	\$0.00	0%
	Total Operating Expenditures	<u>\$124,581.00</u>	<u>\$83,000.00</u>	(\$41,581.00)	-33%
100-2000-430-07-40	Equipment	\$50,000.00	\$0.00	(\$50,000.00)	0%
	Total Capital Purchases	<u>\$50,000.00</u>	<u>\$0.00</u>	(\$50,000.00)	0%
	Total Budget	<u>\$884,816.00</u>	<u>\$701,445.00</u>	(\$183,371.00)	-21%

Finance

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-0400-414-01-10	Full-Time Employees	\$251,301.00	\$256,475.00	\$5,174.00	2%
100-0400-414-01-30	Overtime-Finance	\$500.00	\$250.00	(\$250.00)	-50%
100-0400-414-02-10	Group Insurance-Finance	\$65,243.00	\$62,731.00	(\$2,512.00)	-4%
100-0400-414-02-20	FICA/Medicare-Finance	\$19,263.00	\$19,540.00	\$277.00	1%
100-0400-414-02-40	Employer's Share-DC Plan	\$23,151.00	\$23,652.00	\$501.00	2%
100-0400-414-02-50	Unemployment-Finance	\$784.00	\$770.00	(\$14.00)	-2%
100-0400-414-02-60	Workers Compensation-Finance	\$341.00	\$261.00	(\$80.00)	-23%
100-0400-414-02-90	Other Employee Benefits-Finance	\$2,136.00	\$2,136.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$362,719.00</u>	<u>\$365,815.00</u>	\$3,096.00	1%
100-0400-414-03-11	Board Meetings	\$0.00	\$800.00	\$800.00	100%
100-0400-414-03-22	Contracted Labor-Finance	\$7,500.00	\$8,000.00	\$500.00	7%
100-0400-414-03-80	Audit-Finance	\$50,000.00	\$52,000.00	\$2,000.00	4%
100-0400-414-03-90	Associations-Finance	\$200.00	\$200.00	\$0.00	0%
100-0400-414-05-20	Insurance-Finance	\$100.00	\$50.00	(\$50.00)	-50%
100-0400-414-05-30	Telephone & Radio-Finance	\$35,000.00	\$35,000.00	\$0.00	0%
100-0400-414-05-40	Advertising-Finance	\$1,226.00	\$1,200.00	(\$26.00)	-2%
100-0400-414-05-50	Printing-Finance	\$3,000.00	\$5,000.00	\$2,000.00	67%
100-0400-414-05-64	Technology	\$25,000.00	\$35,000.00	\$10,000.00	40%
100-0400-414-05-80	Travel & Seminars-Finance	\$5,000.00	\$2,500.00	(\$2,500.00)	-50%
100-0400-414-06-15	Operating Supplies-Finance	\$4,500.00	\$5,500.00	\$1,000.00	22%
100-0400-414-06-16	Postage	\$25,000.00	\$30,000.00	\$5,000.00	20%
100-0400-414-06-26	Gasoline, Diesel Fuel,Oil-Finan	\$100.00	\$100.00	\$0.00	0%
	Total Operating Expenditures	<u>\$156,626.00</u>	<u>\$175,350.00</u>	\$18,724.00	12%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$519,345.00</u>	<u>\$541,165.00</u>	\$21,820.00	4%

Fire

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-1100-421-01-10	Full-Time Employees	\$1,722,505.00	\$1,862,379.00	\$139,874.00	8%
100-1100-421-01-20	Part-Time Employees	\$120,000.00	\$100,000.00	(\$20,000.00)	-17%
100-1100-421-01-30	Overtime	\$200,000.00	\$300,000.00	\$100,000.00	50%
100-1100-421-02-10	Group Insurance	\$297,969.00	\$302,195.00	\$4,226.00	1%
100-1100-421-02-20	FICA/Medicare	\$156,252.00	\$159,320.00	\$3,068.00	2%
100-1100-421-02-40	Employer Share-DC Plan	\$171,798.00	\$181,525.00	\$9,727.00	6%
100-1100-421-02-50	Unemployment	\$5,198.00	\$5,396.00	\$198.00	4%
100-1100-421-02-60	Workers Compensation	\$30,867.00	\$33,260.00	\$2,393.00	8%
100-1100-421-02-90	Other Employee Benefits	\$13,350.00	\$13,350.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$2,717,939.00</u>	<u>\$2,957,425.00</u>	\$239,486.00	9%
100-1100-421-03-90	Associations	\$4,000.00	\$5,000.00	\$1,000.00	25%
100-1100-421-04-10	Electricity	\$3,000.00	\$3,500.00	\$500.00	17%
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	\$45,000.00	\$0.00	0%
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	\$1,000.00	\$5,000.00	\$4,000.00	400%
100-1100-421-05-50	Printing	\$1,600.00	\$1,600.00	\$0.00	0%
100-1100-421-05-64	Other Services/ Technology	\$8,000.00	\$10,000.00	\$2,000.00	25%
100-1100-421-05-80	Travel & Seminars	\$60,787.00	\$60,000.00	(\$787.00)	-1%
100-1100-421-05-91	Medical	\$20,000.00	\$20,000.00	\$0.00	0%
100-1100-421-06-14	Janitorial Supplies	\$7,000.00	\$0.00	(\$7,000.00)	-100%
100-1100-421-06-15	Operating Supplies	\$100,000.00	\$102,000.00	\$2,000.00	2%
100-1100-421-06-16	Fire Prevention Supplies	\$10,000.00	\$13,000.00	\$3,000.00	30%
100-1100-421-06-25	Uniform Purchasing	\$25,000.00	\$25,000.00	\$0.00	0%
100-1100-421-06-26	Gasoline, Diesel Fuel,Oil	\$20,000.00	\$27,000.00	\$7,000.00	35%
	Total Operating Expenditures	<u>\$395,387.00</u>	<u>\$407,100.00</u>	\$11,713.00	3%
100-1100-421-07-40	Equipment	\$155,000.00	\$0.00	(\$155,000.00)	-100%
	Total Capital Purchases	<u>\$155,000.00</u>	<u>\$0.00</u>	(\$155,000.00)	-100%
	Total Budget	<u>\$3,268,326.00</u>	<u>\$3,364,525.00</u>	\$96,199.00	3%

Forestry

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-3400-454-01-10	Full-Time Employees	\$61,619.00	\$70,260.00	\$8,641.00	14%
100-3400-454-01-20	Part-Time Employees	\$27,000.00	\$33,000.00	\$6,000.00	22%
100-3400-454-01-30	Overtime	\$2,000.00	\$2,000.00	\$0.00	0%
100-3400-454-02-10	Group Insurance	\$20,171.00	\$20,127.00	(\$44.00)	0%
100-3400-454-02-20	FICA/Medicare	\$6,932.00	\$7,473.00	\$541.00	8%
100-3400-454-02-40	Employer's Share--DC Plan	\$5,706.00	\$5,820.00	\$114.00	2%
100-3400-454-02-50	Unemployment	\$215.00	\$189.00	(\$26.00)	-12%
100-3400-454-02-60	Workers Compensation	\$1,566.00	\$2,322.00	\$756.00	48%
100-3400-454-02-90	Other Employee Benefits	\$534.00	\$534.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$125,743.00</u>	<u>\$141,725.00</u>	\$15,982.00	13%
100-3400-454-03-22	Contracted Labor	\$50,000.00	\$40,000.00	(\$10,000.00)	-20%
100-3400-454-04-42	Equip/Vehicle Maintenance	\$2,500.00	\$2,500.00	\$0.00	0%
100-3400-454-05-20	Insurance	\$4,000.00	\$3,000.00	(\$1,000.00)	-25%
100-3400-454-05-30	Telephone & Radio	\$1,500.00	\$1,000.00	(\$500.00)	-33%
100-3400-454-05-64	Technology	\$3,000.00	\$500.00	(\$2,500.00)	-83%
100-3400-454-05-80	Travel & Seminars	\$1,500.00	\$1,000.00	(\$500.00)	-33%
100-3400-454-06-15	Operating Supplies	\$7,500.00	\$7,500.00	\$0.00	0%
100-3400-454-06-18	Trees & Flowers	\$30,000.00	\$40,000.00	\$10,000.00	33%
100-3400-454-06-19	Tree Replacement	\$5,538.00	\$0.00	(\$5,538.00)	-100%
100-3400-454-06-20	Vehicle Supplies	\$1,000.00	\$1,000.00	\$0.00	0%
100-3400-454-06-26	Gasoline,Diesel Fuel,Oil	\$5,000.00	\$6,000.00	\$1,000.00	20%
	Total Operating Expenditures	<u>\$111,538.00</u>	<u>\$102,500.00</u>	(\$9,038.00)	-8%
100-3400-454-07-30	Imp Other than Buildings	\$50,000.00	\$0.00	(\$50,000.00)	0%
	Total Capital Purchases	<u>\$50,000.00</u>	<u>\$0.00</u>	(\$50,000.00)	0%
	Total Budget	<u>\$287,281.00</u>	<u>\$244,225.00</u>	(\$43,056.00)	-15%

Human Resources/Risk Management

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-0800-418-01-10	Full-Time Employees	\$313,151.00	\$319,868.00	\$6,717.00	2%
100-0800-418-01-30	Overtime	\$200.00	\$200.00	\$0.00	0%
100-0800-418-02-10	Group Insurance	\$64,190.00	\$64,000.00	(\$190.00)	0%
100-0800-418-02-20	FICA/Medicare	\$23,971.00	\$24,378.00	\$407.00	2%
100-0800-418-02-40	Employer's Share--DC Plan	\$28,928.00	\$29,508.00	\$580.00	2%
100-0800-418-02-50	Unemployment	\$969.00	\$960.00	(\$9.00)	-1%
100-0800-418-02-60	Workers Compensation	\$341.00	\$345.00	\$4.00	1%
100-0800-418-02-90	Other Employee Benefits	\$2,136.00	\$2,136.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$433,886.00</u>	<u>\$441,395.00</u>	\$7,509.00	2%
100-0800-418-03-11	Board Meetings	\$0.00	\$1,000.00	\$1,000.00	100%
100-0800-418-03-21	Attorney's Fees	\$20,000.00	\$25,000.00	\$5,000.00	25%
100-0800-418-03-22	Contracted Labor	\$10,000.00	\$5,000.00	(\$5,000.00)	-50%
100-0800-418-03-90	Associations	\$1,200.00	\$1,450.00	\$250.00	21%
100-0800-418-05-01	Safety Program	\$26,000.00	\$7,000.00	(\$19,000.00)	-73%
100-0800-418-05-30	Telephone & Radio	\$1,200.00	\$1,400.00	\$200.00	17%
100-0800-418-05-40	Advertising	\$1,000.00	\$250.00	(\$750.00)	-75%
100-0800-418-05-50	Printing	\$1,000.00	\$500.00	(\$500.00)	-50%
100-0800-418-05-64	Technology	\$31,100.00	\$32,200.00	\$1,100.00	4%
100-0800-418-05-66	Employee Training	\$5,000.00	\$5,000.00	\$0.00	0%
100-0800-418-05-80	Travel & Seminars	\$9,946.00	\$6,000.00	(\$3,946.00)	-40%
100-0800-418-06-15	Operating Supplies	\$750.00	\$1,500.00	\$750.00	100%
100-0800-418-06-26	Gasoline, Diesel Fuel, Oil	\$500.00	\$250.00	(\$250.00)	-50%
	Total Operating Expenditures	<u>\$107,696.00</u>	<u>\$86,550.00</u>	(\$21,146.00)	-20%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$541,582.00</u>	<u>\$527,945.00</u>	(\$13,637.00)	-3%

Information Technology

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-0500-415-01-10	Full-Time Employees	\$287,777.00	\$314,266.00	\$26,489.00	9%
100-0500-415-01-30	Overtime	\$10,000.00	\$100.00	(\$9,900.00)	-99%
100-0500-415-02-10	Group Insurance	\$63,037.00	\$62,629.00	(\$408.00)	-1%
100-0500-415-02-20	FICA/Medicare	\$22,780.00	\$22,390.00	(\$390.00)	-2%
100-0500-415-02-40	Employer's Plan-DC Plan	\$26,574.00	\$27,104.00	\$530.00	2%
100-0500-415-02-50	Unemployment	\$893.00	\$881.00	(\$12.00)	-1%
100-0500-415-02-60	Workers' Compensation	\$341.00	\$384.00	\$43.00	13%
100-0500-415-02-90	Other Employee Benefits	\$2,136.00	\$2,136.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$413,538.00</u>	<u>\$429,890.00</u>	\$16,352.00	4%
100-0500-415-05-20	Insurance	\$1,200.00	\$2,200.00	\$1,000.00	83%
100-0500-415-05-30	Telephone & Radio	\$3,075.00	\$3,075.00	\$0.00	0%
100-0500-415-05-50	Other Services/Printing	\$47,000.00	\$47,000.00	\$0.00	0%
100-0500-415-05-64	Technology	\$317,500.00	\$356,200.00	\$38,700.00	12%
100-0500-415-05-65	Network Line Charges	\$57,575.00	\$76,325.00	\$18,750.00	33%
100-0500-415-05-80	Travel & Seminars	\$5,000.00	\$4,500.00	(\$500.00)	-10%
100-0500-415-06-15	Operating Supplies	\$2,500.00	\$3,500.00	\$1,000.00	40%
100-0500-415-06-26	Gasonline, Diesel Fuel, Oil	\$500.00	\$750.00	\$250.00	50%
100-0500-415-09-50	Supplies	\$5,000.00	\$3,500.00	(\$1,500.00)	-30%
	Total Operating Expenditures	<u>\$439,350.00</u>	<u>\$497,050.00</u>	\$57,700.00	13%
100-0500-415-07-40	Equipment	\$236,500.00	\$192,500.00	(\$44,000.00)	-19%
	Total Capital Purchases	<u>\$236,500.00</u>	<u>\$192,500.00</u>	(\$44,000.00)	-19%
	Total Budget	<u>\$1,089,388.00</u>	<u>\$1,119,440.00</u>	\$30,052.00	3%

Marketing

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-1500-425-01-10	Full-Time	\$134,854.00	\$135,870.00	\$1,016.00	1%
100-1500-425-01-30	Overtime	\$500.00	\$2,500.00	\$2,000.00	400%
100-1500-425-02-10	Group Insurance	\$39,852.00	\$28,172.00	(\$11,680.00)	-29%
100-1500-425-02-20	FICA/Medicare	\$10,316.00	\$10,395.00	\$79.00	1%
100-1500-425-02-40	Employer's Share-DC Plan	\$12,487.00	\$12,581.00	\$94.00	1%
100-1500-425-02-50	Unemployment	\$405.00	\$408.00	\$3.00	1%
100-1500-425-02-60	Workers Compensation	\$170.00	\$171.00	\$1.00	1%
100-1500-425-02-90	Other Employee Benefits	\$1,068.00	\$1,068.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$199,652.00</u>	<u>\$191,165.00</u>	(\$8,487.00)	-4%
100-1500-425-03-22	Contracted Labor	\$10,000.00	\$15,000.00	\$5,000.00	50%
100-1500-425-03-23	General Fund-Marketing-Event	\$5,000.00	\$0.00	(\$5,000.00)	-100%
100-1500-425-05-20	Insurance	\$0.00	\$100.00	\$100.00	100%
100-1500-425-05-30	Telephone and Radio	\$500.00	\$1,700.00	\$1,200.00	240%
100-1500-425-05-40	Marketing & Advertising	\$35,000.00	\$5,000.00	(\$30,000.00)	-86%
100-1500-425-05-64	Technology	\$0.00	\$1,000.00	\$1,000.00	100%
100-1500-425-05-80	Travel & Seminar	\$500.00	\$1,500.00	\$1,000.00	200%
100-1500-425-06-15	Operating Supplies	\$5,000.00	\$4,000.00	(\$1,000.00)	-20%
100-1500-425-06-26	Gasonline	\$0.00	\$250.00	\$250.00	100%
	Total Operating Expenditures	<u>\$56,000.00</u>	<u>\$28,550.00</u>	(\$27,450.00)	-49%
100-1500-425-07-40	Equipment	\$5,000.00	\$0.00	(\$5,000.00)	0%
	Total Capital Purchases	<u>\$5,000.00</u>	<u>\$0.00</u>	(\$5,000.00)	0%
	Total Budget	<u>\$260,652.00</u>	<u>\$219,715.00</u>	(\$40,937.00)	-16%

Municipal Court

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-0200-412-01-10	Full-Time Employees	\$196,836.00	\$193,061.00	(\$3,775.00)	-2%
100-0200-412-01-20	Part-Time Employees	\$10,000.00	\$12,000.00	\$2,000.00	20%
100-0200-412-01-30	Overtime	\$1,500.00	\$2,000.00	\$500.00	33%
100-0200-412-02-10	Group Insurance	\$39,193.00	\$29,979.00	(\$9,214.00)	-24%
100-0200-412-02-20	FICA/Medicare	\$15,938.00	\$14,700.00	(\$1,238.00)	-8%
100-0200-412-02-40	Employer's Share-DC Plan	\$17,989.00	\$13,503.00	(\$4,486.00)	-25%
100-0200-412-02-50	Unemployment	\$621.00	\$439.00	(\$182.00)	-29%
100-0200-412-02-60	Workers Compensation	\$341.00	\$196.00	(\$145.00)	-43%
100-0200-412-02-90	Other Employee Benefits	\$2,136.00	\$1,602.00	(\$534.00)	-25%
	Total Wage & Benefit Cost	<u>\$284,554.00</u>	<u>\$267,480.00</u>	(\$17,074.00)	-6%
100-0200-412-03-20	Court Appointed Attorney	\$54,000.00	\$57,000.00	\$3,000.00	6%
100-0200-412-03-21	Attorney Fees	\$207,000.00	\$204,000.00	(\$3,000.00)	-1%
100-0200-412-03-22	Contracted Labor	\$15,000.00	\$20,000.00	\$5,000.00	33%
100-0200-412-03-28	Prisoner Housing	\$96,000.00	\$100,000.00	\$4,000.00	4%
100-0200-412-03-90	Associations	\$200.00	\$200.00	\$0.00	0%
100-0200-412-05-20	Insurance	\$50.00	\$50.00	\$0.00	0%
100-0200-412-05-50	Printing	\$2,000.00	\$3,000.00	\$1,000.00	50%
100-0200-412-05-64	Technology	\$6,000.00	\$1,000.00	(\$5,000.00)	-83%
100-0200-412-05-80	Travel & Seminars	\$1,500.00	\$500.00	(\$1,000.00)	-67%
100-0200-412-06-15	Operating Supplies	\$12,000.00	\$12,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$393,750.00</u>	<u>\$397,750.00</u>	\$4,000.00	0%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$678,304.00</u>	<u>\$665,230.00</u>	(\$13,074.00)	-2%

Museum Center

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-3000-450-01-10	Full-Time Employees	\$380,094.00	\$387,754.00	\$7,660.00	2%
100-3000-450-01-20	Part-Time Employees	\$50,750.00	\$51,765.00	\$1,015.00	2%
100-3000-450-01-30	Overtime	\$4,000.00	\$5,200.00	\$1,200.00	30%
100-3000-450-02-10	Group Insurance	\$47,238.00	\$47,109.00	(\$129.00)	0%
100-3000-450-02-20	FICA/Medicare	\$33,266.00	\$31,575.00	(\$1,691.00)	-5%
100-3000-450-02-40	Employer Share-DC Plan	\$35,113.00	\$34,474.00	(\$639.00)	-2%
100-3000-450-02-50	Unemployment	\$1,170.00	\$1,163.00	(\$7.00)	-1%
100-3000-450-02-60	Workers Compensation	\$511.00	\$881.00	\$370.00	72%
100-3000-450-02-90	Other Employee Benefits	\$3,204.00	\$3,204.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$555,346.00</u>	<u>\$563,125.00</u>	\$7,779.00	1%
100-3000-450-03-22	Contracted Labor	\$14,400.00	\$13,500.00	(\$900.00)	-6%
100-3000-450-03-90	Associations	\$850.00	\$850.00	\$0.00	0%
100-3000-450-04-10	Electricity	\$22,000.00	\$22,000.00	\$0.00	0%
100-3000-450-04-24	Grounds Maintenance	\$1,000.00	\$1,000.00	\$0.00	0%
100-3000-450-04-30	Building Repairs	\$10,000.00	\$1,000.00	(\$9,000.00)	-90%
100-3000-450-04-42	Equip/Vehicle Maintenance	\$2,000.00	\$2,500.00	\$500.00	25%
100-3000-450-05-20	Insurance	\$7,200.00	\$7,500.00	\$300.00	4%
100-3000-450-05-21	Insurance - Dinosaur/Artifacts	\$5,600.00	\$6,000.00	\$400.00	7%
100-3000-450-05-30	Telephone & Radio	\$1,500.00	\$1,300.00	(\$200.00)	-13%
100-3000-450-05-40	Advertising	\$13,000.00	\$15,000.00	\$2,000.00	15%
100-3000-450-05-50	Printing Supplies	\$750.00	\$1,500.00	\$750.00	100%
100-3000-450-05-64	Technology	\$17,700.00	\$3,000.00	(\$14,700.00)	-83%
100-3000-450-05-80	Travel & Seminars	\$4,000.00	\$3,000.00	(\$1,000.00)	-25%
100-3000-450-05-81	Museum Education Supplies	\$3,000.00	\$3,000.00	\$0.00	0%
100-3000-450-05-82	Special Events	\$650.00	\$650.00	\$0.00	0%
100-3000-450-06-13	Museum Field Work Supplies	\$23,500.00	\$24,000.00	\$500.00	2%
100-3000-450-06-14	Janitorial Supplies	\$0.00	\$0.00	\$0.00	0%
100-3000-450-06-15	Operating Supplies	\$15,000.00	\$15,000.00	\$0.00	0%
100-3000-450-06-16	Exhibit Equipment/Supplies	\$17,500.00	\$20,000.00	\$2,500.00	14%
100-3000-450-06-17	Collection Management	\$10,900.00	\$13,000.00	\$2,100.00	19%
100-3000-450-06-18	Museum / Historical Preservation	\$2,500.00	\$5,000.00	\$2,500.00	100%
100-3000-450-06-26	Gasoline,Diesel Fuel,Oil	\$2,075.00	\$2,000.00	(\$75.00)	-4%
100-3000-450-09-05	Gift Shop Supplies	\$30,000.00	\$40,000.00	\$10,000.00	33%
100-3000-450-09-06	Museum Sales Tax Expense	\$6,000.00	\$6,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$211,125.00</u>	<u>\$206,800.00</u>	(\$4,325.00)	-2%
100-3000-450-07-20	Buildings and Structures	\$20,000.00	\$0.00	\$0.00	0%
100-3000-450-07-30	Museum - Imp. Other than Buildings	\$17,000.00	\$0.00	\$0.00	0%
100-3000-450-07-40	Equipment	\$0.00	\$11,000.00	\$0.00	100%
	Total Capital Purchases	<u>\$37,000.00</u>	<u>\$11,000.00</u>	(\$26,000.00)	-70%
	Total Budget	<u>\$803,471.00</u>	<u>\$780,925.00</u>	(\$22,546.00)	-3%

Planning

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-1300-463-01-10	Full-Time Employees	\$67,783.00	\$65,155.00	\$0.00	0%
100-1300-463-02-10	Group Insurance	\$19,926.00	\$0.00	\$0.00	0%
100-1300-463-02-20	FICA/Medicare	\$5,185.00	\$4,985.00	\$0.00	0%
100-1300-463-02-40	Employer's Share--DC Plan	\$6,277.00	\$6,033.00	\$0.00	0%
100-1300-463-02-50	Unemployment	\$233.00	\$196.00	\$0.00	0%
100-1300-463-02-60	Workers Compensation	\$217.00	\$106.00	\$0.00	0%
100-1300-463-02-90	Other Employee Benefits	\$534.00	\$535.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$100,155.00</u>	<u>\$77,010.00</u>	\$0.00	0%
100-1300-463-03-12	Board Meetings	\$3,800.00	\$10,800.00	\$7,000.00	184%
100-1300-463-03-22	Contracted Labor	\$51,506.00	\$66,000.00	\$14,494.00	28%
100-1300-463-03-90	Associations	\$1,000.00	\$1,000.00	\$0.00	0%
100-1300-463-05-20	Insurance	\$100.00	\$50.00	(\$50.00)	-50%
100-1300-463-05-30	Telephone & Radio	\$850.00	\$500.00	(\$350.00)	-41%
100-1300-463-05-40	Advertising	\$200.00	\$750.00	\$550.00	275%
100-1300-463-05-50	Other Services / Printing Supplies	\$0.00	\$100.00	\$100.00	100%
100-1300-463-05-64	Technology	\$500.00	\$1,000.00	\$500.00	100%
100-1300-463-05-80	Travel & Seminars	\$1,000.00	\$500.00	(\$500.00)	-50%
100-1300-463-06-15	Operating Supplies	\$500.00	\$2,000.00	\$1,500.00	300%
100-1300-463-06-26	Gasoline, Diesel Fuel,Oil	\$150.00	\$100.00	(\$50.00)	-33%
	Total Operating Expenditures	<u>\$59,606.00</u>	<u>\$82,800.00</u>	\$23,194.00	39%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	0%
	Total Budget	<u>\$159,761.00</u>	<u>\$159,810.00</u>	\$49.00	0%

Police

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-1000-420-01-10	Full-Time Employees	\$5,113,911.00	\$5,327,485.00	\$213,574.00	4%
100-1000-420-01-20	Part-Time Employees	\$5,000.00	\$0.00	(\$5,000.00)	-100%
100-1000-420-01-30	Overtime	\$200,000.00	\$300,000.00	\$100,000.00	50%
100-1000-420-02-10	Group Insurance	\$917,515.00	\$887,039.00	(\$30,476.00)	-3%
100-1000-420-02-20	FICA/Medicare	\$406,897.00	\$396,085.00	(\$10,812.00)	-3%
100-1000-420-02-40	Employer Share-DC Plan	\$435,271.00	\$486,864.00	\$51,593.00	12%
100-1000-420-02-50	Unemployment	\$15,372.00	\$15,777.00	\$405.00	3%
100-1000-420-02-60	Workers Compensation	\$38,979.00	\$54,639.00	\$15,660.00	40%
100-1000-420-02-90	Other Employee Benefits	\$37,381.00	\$36,846.00	(\$535.00)	-1%
	Total Wage & Benefit Cost	<u>\$7,170,326.00</u>	<u>\$7,504,735.00</u>	\$334,409.00	5%
100-1000-420-03-22	Contracted Labor	\$9,121.00	\$9,500.00	\$379.00	4%
100-1000-420-03-90	Associations	\$6,125.00	\$7,000.00	\$875.00	14%
100-1000-420-04-42	Equip/Vehicle Maintenance	\$30,000.00	\$35,000.00	\$5,000.00	17%
100-1000-420-05-20	Insurance	\$45,000.00	\$47,000.00	\$2,000.00	4%
100-1000-420-05-30	Telephone & Radio	\$40,000.00	\$31,000.00	(\$9,000.00)	-23%
100-1000-420-05-40	Advertising	\$8,000.00	\$10,000.00	\$2,000.00	25%
100-1000-420-05-64	Computer Cost	\$150,200.00	\$88,000.00	(\$62,200.00)	-41%
100-1000-420-05-80	Travel & Seminars	\$60,000.00	\$65,000.00	\$5,000.00	8%
100-1000-420-06-15	Operating Supplies	\$132,500.00	\$135,000.00	\$2,500.00	2%
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	\$20,000.00	\$0.00	0%
100-1000-420-06-26	Gasoline, Diesel Fuel,Oil	\$82,000.00	\$85,000.00	\$3,000.00	4%
	Total Operating Expenditures	<u>\$592,946.00</u>	<u>\$542,500.00</u>	(\$50,446.00)	-9%
100-1000-420-07-20	Building & Structures	\$0.00	\$5,000.00	\$5,000.00	100%
100-1000-420-07-30	Imp Other than Buildings	\$35,000.00	\$0.00	(\$35,000.00)	-100%
100-1000-420-07-40	Equipment	\$293,000.00	\$235,625.00	(\$57,375.00)	-20%
	Total Capital Purchases	<u>\$328,000.00</u>	<u>\$240,625.00</u>	(\$87,375.00)	-27%
	Total Budget	<u>\$8,091,272.00</u>	<u>\$8,287,860.00</u>	\$196,588.00	2%

Public Works Administration

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-0900-413-01-10	Full-Time Employees	\$437,038.00	\$363,023.00	(\$74,015.00)	-17%
100-0900-413-01-30	Overtime-Public Works Administration	\$1,000.00	\$500.00	(\$500.00)	-50%
100-0900-413-02-10	Group Insurance-Public Works	\$87,620.00	\$64,634.00	(\$22,986.00)	-26%
100-0900-413-02-20	FICA/Medicare-Public Works	\$33,472.00	\$27,652.00	(\$5,820.00)	-17%
100-0900-413-02-40	Employer Share-DC Plan	\$29,008.00	\$28,043.00	(\$965.00)	-3%
100-0900-413-02-50	Unemployment-Public Works	\$1,341.00	\$1,089.00	(\$252.00)	-19%
100-0900-413-02-60	Workers Compensation-Public Works	\$3,958.00	\$6,132.00	\$2,174.00	55%
100-0900-413-02-90	Other Employee Benefits-Public Works	\$2,670.00	\$2,136.00	(\$534.00)	-20%
100-0900-413-02-91	Accrued Leave Expense	\$12,115.00	\$0.00	(\$12,115.00)	-100%
	Total Wage & Benefit Cost	<u>\$608,222.00</u>	<u>\$493,209.00</u>	(\$115,013.00)	-19%
100-0900-413-03-90	Associations	\$950.00	\$2,000.00	\$1,050.00	111%
100-0900-413-05-30	Telephone and Radio	\$450.00	\$1,100.00	\$650.00	144%
100-0900-413-05-50	Printing	\$1,500.00	\$1,500.00	\$0.00	0%
100-0900-413-05-60	Clothing Allowance	\$400.00	\$0.00	(\$400.00)	-100%
100-0900-413-05-64	Technology	\$3,000.00	\$40,000.00	\$37,000.00	1233%
100-0900-413-05-80	Travel and Seminars	\$6,000.00	\$3,000.00	(\$3,000.00)	-50%
100-0900-413-06-15	Operating Supplies	\$6,000.00	\$6,500.00	\$500.00	8%
100-0900-413-06-16	Postage	\$1,000.00	\$1,000.00	\$0.00	0%
100-0900-413-06-18	Programming and Community	\$0.00	\$5,000.00	\$5,000.00	100%
100-0900-413-06-26	Gasoline, Diesel Fuel, Oil	\$500.00	\$500.00	\$0.00	0%
	Total Operating Expenditures	<u>\$19,800.00</u>	<u>\$60,600.00</u>	\$40,800.00	206%
	Total Budget	<u>\$628,022.00</u>	<u>\$553,809.00</u>	(\$74,213.00)	-12%

Street

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-2100-431-01-10	Full-Time Employees	\$706,309.00	\$718,369.00	\$12,060.00	2%
100-2100-431-01-20	Part-Time Employees	\$54,000.00	\$46,000.00	(\$8,000.00)	-15%
100-2100-431-01-30	Overtime-Street	\$85,000.00	\$85,000.00	\$0.00	0%
100-2100-431-02-10	Group Insurance-Street	\$198,950.00	\$146,081.00	(\$52,869.00)	-27%
100-2100-431-02-20	FICA/Medicare-Street	\$64,666.00	\$60,305.00	(\$4,361.00)	-7%
100-2100-431-02-40	Employer Share-DC Plan	\$65,294.00	\$66,419.00	\$1,125.00	2%
100-2100-431-02-50	Unemployment-Street	\$2,149.00	\$2,155.00	\$6.00	0%
100-2100-431-02-60	Workers Compensation-Street	\$17,768.00	\$15,169.00	(\$2,599.00)	-15%
100-2100-431-02-90	Other Employee Benefits-Street	\$6,942.00	\$6,942.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$1,201,078.00</u>	<u>\$1,146,440.00</u>	(\$54,638.00)	-5%
100-2100-431-03-22	Contracted Labor-Street	\$140,000.00	\$140,000.00	\$0.00	0%
100-2100-431-03-30	Street/Electrical Services-Street	\$120,000.00	\$150,000.00	\$30,000.00	25%
100-2100-431-03-90	Associations-Street	\$500.00	\$0.00	(\$500.00)	-100%
100-2100-431-04-10	Electricity-Street	\$400,000.00	\$425,000.00	\$25,000.00	6%
100-2100-431-04-14	Christmas Lighting-Street	\$20,000.00	\$15,000.00	(\$5,000.00)	-25%
100-2100-431-04-42	Equip/Vehicle Maintenance-Street	\$65,000.00	\$60,000.00	(\$5,000.00)	-8%
100-2100-431-05-20	Insurance-Street	\$47,000.00	\$50,000.00	\$3,000.00	6%
100-2100-431-05-30	Telephone & Radio-Street	\$3,000.00	\$3,000.00	\$0.00	0%
100-2100-431-05-60	Clothing Allowance	\$3,000.00	\$4,200.00	\$1,200.00	40%
100-2100-431-05-64	Technology-Street	\$10,000.00	\$11,500.00	\$1,500.00	15%
100-2100-431-05-80	Travel & Seminars-Street	\$26,000.00	\$12,000.00	(\$14,000.00)	-54%
100-2100-431-06-15	Operating Supplies-Street	\$85,000.00	\$110,000.00	\$25,000.00	29%
100-2100-431-06-19	Sand & Gravel-Street	\$0.00	\$65,000.00	\$65,000.00	100%
100-2100-431-06-20	Vehicle Supplies-Street	\$12,000.00	\$10,000.00	(\$2,000.00)	-17%
100-2100-431-06-22	Salt/Deicer-Street	\$170,000.00	\$180,000.00	\$10,000.00	6%
100-2100-431-06-26	Gasoline, Diesel Fuel,Oil-Street	\$85,497.00	\$75,000.00	(\$10,497.00)	-12%
	Total Operating Expenditures	<u>\$1,186,997.00</u>	<u>\$1,310,700.00</u>	\$123,703.00	10%
100-2100-431-07-40	Equipment-Street	\$174,000.00	\$30,000.00	(\$144,000.00)	-83%
	Total Capital Purchases	<u>\$174,000.00</u>	<u>\$30,000.00</u>	(\$144,000.00)	-83%
	Total Budget	<u>\$2,562,075.00</u>	<u>\$2,487,140.00</u>	(\$74,935.00)	-3%

Utility Billing

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
100-8000-419-01-10	Full-Time Employees	\$121,358.00	\$123,962.00	\$2,604.00	2%
100-8000-419-01-30	Overtime	\$100.00	\$200.00	\$100.00	100%
100-8000-419-02-10	Group Insurance	\$9,676.00	\$19,750.00	\$10,074.00	104%
100-8000-419-02-20	FICA/Medicare	\$9,292.00	\$9,353.00	\$61.00	1%
100-8000-419-02-40	Employer Share-DC Plan	\$5,331.00	\$8,614.00	\$3,283.00	62%
100-8000-419-02-50	Unemployment	\$394.00	\$372.00	(\$22.00)	-6%
100-8000-419-02-60	Workers Compensation	\$170.00	\$131.00	(\$39.00)	-23%
100-8000-419-02-90	Other Employee Benefits	\$1,068.00	\$1,068.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$147,389.00</u>	<u>\$163,450.00</u>	\$16,061.00	11%
100-8000-419-03-22	Contracted Labor	\$125,000.00	\$125,000.00	\$0.00	0%
100-8000-419-05-20	Insurance	\$20.00	\$20.00	\$0.00	0%
100-8000-419-05-50	Printing Supplies	\$500.00	\$500.00	\$0.00	0%
100-8000-419-05-64	Technology	\$750.00	\$750.00	\$0.00	0%
100-8000-419-05-80	Travel and Seminars	\$400.00	\$200.00	(\$200.00)	-50%
100-8000-419-06-15	Operating Supplies	\$1,000.00	\$1,000.00	\$0.00	0%
	Total Operating Expenditures	<u>\$127,670.00</u>	<u>\$127,470.00</u>	\$200.00	0%
	Total Budget	<u>\$275,059.00</u>	<u>\$290,920.00</u>	\$15,861.00	6%

Ambulance Special Revenue

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
Revenues					
246-0000-391-20-42	ARPA Transfer In	\$1,200,000.00	\$0.00	(\$1,200,000.00)	-100%
246-0000-391--	City Transfer In	\$0.00	\$500,000.00	\$500,000.00	#DIV/0!
246-0000-337-12-00	Stark County	\$1,200,000.00	\$600,000.00	(\$600,000.00)	-50%
246-0000-337--	Dunn County	\$0.00	\$1,200,000.00	\$1,200,000.00	#DIV/0!
246-0000-334-00-00	State Grants	\$0.00	\$0.00	\$0.00	#DIV/0!
246-0000-331-00-00	Federal Grants	\$0.00	\$0.00	\$0.00	#DIV/0!
246-0000-347-60-01	Classroom Registration	\$0.00	\$0.00	\$0.00	#DIV/0!
246-0000-369-10-01	Donations	\$0.00	\$0.00	\$0.00	#DIV/0!
246-0000---	Receivables	\$0.00	\$0.00	\$0.00	#DIV/0!
246-0000-369-00-00	Misc	\$0.00	\$0.00	\$0.00	#DIV/0!
	Total Revenue and Cash	<u>\$2,400,000.00</u>	<u>\$2,300,000.00</u>	(\$100,000.00)	-4%
246-7200-521-01-10	Full-Time Employees	\$106,500.00	\$1,500,000.00	\$1,393,500.00	1308%
246-7200-521-01-20	Part-Time Employees			\$0.00	#DIV/0!
246-7200-521-01-30	Overtime	\$0.00	\$200,000.00	\$200,000.00	#DIV/0!
246-7200-521-02-10	Group Insurance			\$0.00	#DIV/0!
246-7200-521-02-20	FICA/Medicare			\$0.00	#DIV/0!
246-7200-521-02-40	Employer's Share-DC Plan			\$0.00	#DIV/0!
246-7200-521-02-50	Unemployment			\$0.00	#DIV/0!
246-7200-521-02-60	Workers Compensation			\$0.00	#DIV/0!
246-7200-521-02-90	Other Employee Benefits			\$0.00	#DIV/0!
	Total Wage & Benefit Cost	<u>\$106,500.00</u>	<u>\$1,700,000.00</u>	\$1,593,500.00	1496%
246-7200-521-03-22	Contracted Labor	\$10,000.00	\$10,000.00	\$0.00	0%
246-7200-521-03-90	Associations	\$10,000.00	\$10,000.00	\$0.00	0%
246-7200-521-04-42	Equipment Maintenance	\$0.00	\$70,000.00	\$70,000.00	#DIV/0!
246-7200-521-04-45	Apparatus Maintenance	\$0.00	\$50,000.00	\$50,000.00	#DIV/0!
246-7200-521-05-20	Insurance	\$0.00	\$10,000.00	\$10,000.00	#DIV/0!
246-7200-521-05-30	Telephone & Radio	\$98,000.00	\$10,000.00	(\$88,000.00)	-90%
246-7200-521-05-40	Advertising	\$10,000.00	\$1,000.00	(\$9,000.00)	-90%
246-7200-521-05-50	Printing	\$0.00	\$1,000.00	\$1,000.00	#DIV/0!
246-7200-521-05-64	Other Services/ Technology	\$0.00	\$10,000.00	\$10,000.00	#DIV/0!
246-7200-521-05-80	Travel & Seminars	\$100,000.00	\$100,000.00	\$0.00	0%
246-7200-521-05-91	Medical	\$20,000.00	\$20,000.00	\$0.00	0%
246-7200-521-06-15	Operating Supplies	\$200,000.00	\$100,000.00	(\$100,000.00)	-50%
246-7200-521-06-25	Uniform Purchasing	\$0.00	\$80,000.00	\$80,000.00	#DIV/0!
246-7200-521-06-26	Gasoline, Diesel Fuel,Oil	\$0.00	\$60,000.00	\$60,000.00	#DIV/0!
	DAAS PURCHASE		\$959,633.00		
	Total Operating Expenditures	<u>\$448,000.00</u>	<u>\$1,491,633.00</u>	\$1,043,633.00	233%
246-7200-521-07-20	Buildings & Structures	\$30,000.00	\$0.00	(\$30,000.00)	-100%
246-7200-521-07-30	Imp. Other Than Buildings	\$0.00	\$0.00	\$0.00	#DIV/0!
246-7200-521-07-40	Equipment	\$1,100,000.00	\$192,000.00	\$0.00	0%
	Total Capital Purchases	<u>\$1,130,000.00</u>	<u>\$192,000.00</u>	(\$938,000.00)	-83%
	Total Budget	<u>\$1,684,500.00</u>	<u>\$3,383,633.00</u>	\$1,699,133.00	101%
	Revenue Over (Under) Expenditures	<u>\$715,500.00</u>	<u>(\$1,083,633.00)</u>	(\$1,799,133.00)	-251%

Cemetery

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
Revenues					
215-0000-362-30-00	Sale of Grave Sites	\$31,000.00	\$40,000.00	\$9,000.00	29%
215-0000-362-31-00	Mausoleum Vaults	\$118,000.00	\$60,000.00	(\$58,000.00)	-49%
215-0000-391-20-19	Transfer In From Oil Impact	\$0.00	\$0.00	\$0.00	100%
	Total Revenue and Cash	<u>\$149,000.00</u>	<u>\$100,000.00</u>	(\$49,000.00)	-33%
Expenditures					
215-4800-489-01-10	Full-Time Employees	\$47,987.00	\$0.00	(\$47,987.00)	-100%
215-4800-489-01-30	Overtime	\$0.00	\$0.00	\$0.00	100%
215-4800-489-02-10	Group Insurance	\$8,110.00	\$0.00	(\$8,110.00)	-100%
215-4800-489-02-20	FICA/Medicare	\$3,671.00	\$0.00	(\$3,671.00)	-100%
215-4800-489-02-40	Employer's Share-Retirement	\$3,466.00	\$0.00	(\$3,466.00)	-100%
215-4800-489-02-50	Unemployment	\$349.00	\$0.00	(\$349.00)	-100%
215-4800-489-02-60	Workers' Compensation	\$214.00	\$0.00	(\$214.00)	-100%
215-4800-489-02-90	Other Employee Benefits	\$243.00	\$0.00	(\$243.00)	-100%
	Total Wage & Benefit Cost	<u>\$64,040.00</u>	<u>\$0.00</u>	(\$64,040.00)	-100%
215-4800-489-06-15	Operating Supplies	\$3,000.00	\$10,500.00	\$7,500.00	250%
	Total Operating Expenditures	<u>\$3,000.00</u>	<u>\$10,500.00</u>	\$7,500.00	250%
215-4800-489-07-30	Imp- Other Than Buildings	\$44,460.00	\$60,000.00	\$15,540.00	35%
215-4800-489-07-40	Equipment	\$37,500.00	\$20,000.00	(\$17,500.00)	-47%
	Total Capital Purchases	<u>\$81,960.00</u>	<u>\$80,000.00</u>	(\$1,960.00)	-2%
	Total Budget	<u>\$149,000.00</u>	<u>\$90,500.00</u>	(\$58,500.00)	-39%
	Revenue Over (Under) Expenditures	<u>\$0.00</u>	<u>\$9,500.00</u>	\$9,500.00	

Internal Service

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
Revenues					
612-0000-368-14-00	Gasoline	\$160,000.00	\$150,000.00	(\$10,000.00)	-6%
612-0000-368-15-00	Diesel	\$240,831.00	\$200,000.00	(\$40,831.00)	-17%
612-0000-391--	Transfer In From Water	\$20,880.00	\$19,200.00	(\$1,680.00)	-8%
612-0000-391--	Transfer In From Wastewater	\$63,510.00	\$32,000.00	(\$31,510.00)	-50%
612-0000-391--	Transfer In From Storm	\$17,400.00	\$12,800.00	(\$4,600.00)	-26%
612-0000-391--	Transfer In From Collections	\$281,010.00	\$332,800.00	\$51,790.00	18%
612-0000-391-13-00	Transfer In From General Fund	\$473,280.00	\$169,200.00	(\$304,080.00)	-64%
	Total Revenue and Cash	\$1,256,911.00	\$916,000.00	(\$340,911.00)	-27%
Expenditures					
612-0000-519-01-10	Salaries / Full-Time Employees	\$300,490.00	\$298,363.00	(\$2,127.00)	-1%
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	\$37,555.00	\$37,253.00	(\$302.00)	-1%
612-0000-519-02-20	Benefits / FICA/Medicare	\$23,370.00	\$23,790.00	\$420.00	2%
612-0000-519-02-40	Benefits / Employer's Share-DC Plan	\$27,731.00	\$28,797.00	\$1,066.00	4%
612-0000-519-02-50	Benefits / Unemployment	\$931.00	\$936.00	\$5.00	1%
612-0000-519-02-60	Benefits / Workers Compensation	\$5,751.00	\$3,949.00	(\$1,802.00)	-46%
612-0000-519-02-90	Benefits / Other Employee Benefits	\$2,670.00	\$2,670.00	\$0.00	0%
	Total Wage & Benefit Cost	\$403,498.00	\$400,758.00	(\$2,740.00)	-1%
612-0000-519-03-22	Professional Services / Contracted Labor	\$5,000.00	\$0.00	(\$5,000.00)	-100%
612-0000-519-04-42	Property Services / Equipment Maintenance	\$25,000.00	\$30,000.00	\$5,000.00	20%
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	\$0.00	\$0.00	0%
612-0000-519-05-50	Other Services / Printing Supplies	\$0.00	\$500.00	\$500.00	100%
612-0000-519-05-60	Uniform Cleaning	\$4,200.00	\$4,200.00	\$0.00	0%
612-0000-519-05-64	Other Services / Technology	\$19,000.00	\$8,500.00	(\$10,500.00)	-55%
612-0000-519-05-80	Travel & Seminars	\$4,583.00	\$2,000.00	(\$2,583.00)	-56%
612-0000-519-06-14	Fleet (Internal Service)-Janitorial Supplies	\$0.00	\$0.00	\$0.00	0%
612-0000-519-06-15	General Supplies / Operating Supplies	\$75,000.00	\$75,000.00	\$0.00	0%
612-0000-519-06-20	General Supplies / Vehicle Supplies	\$0.00	\$1,000.00	\$1,000.00	100%
612-0000-519-06-23	General Supplies / Diesel Fuel	\$275,000.00	\$225,000.00	(\$50,000.00)	-18%
612-0000-519-06-26	General Supplies / Gasoline	\$185,000.00	\$160,000.00	(\$25,000.00)	-14%
	Total Operating Expenditures	\$601,783.00	\$515,200.00	(\$86,583.00)	-14%
612-0000-519-07-40	Equipment	\$170,000.00	\$0.00	(\$170,000.00)	0%
	Total Capital Purchases	\$170,000.00	\$0.00	(\$170,000.00)	-100%
612-0000-491-80-11	City Employee Pension	\$93,000.00	\$0.00	(\$93,000.00)	#DIV/0!
612-0000-491-80-14	OPEB - Health Insurance	\$2,549.00	\$0.00	(\$2,549.00)	0%
	Total Transfers Out	\$95,549.00	\$0.00	(\$95,549.00)	#DIV/0!
	Total Budget	\$1,270,830.00	\$915,958.00	(\$354,872.00)	-28%
	Revenue Over (Under) Expenditures	(\$13,919.00)	\$42.00	\$13,961.00	

Legacy Square

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
Revenues					
214-0000-369-00-00	Misc Revenue	\$0.00	\$4,000.00	\$4,000.00	100%
214-0000-369-00-01	Donations	\$0.00	\$0.00	\$0.00	0%
214-0000-369-00-02	Wrist Band Sales	\$0.00	\$4,000.00	\$4,000.00	100%
214-0000-369-00-03	Vendor Registration Dues	\$0.00	\$5,000.00	\$5,000.00	100%
214-0000-369-00-04	Merchandise Sales	\$0.00	\$500.00	\$500.00	100%
214-0000-391-20-10	Transfer In From Sales Tax	\$650,000.00	\$450,000.00	(\$200,000.00)	-31%
214-0000-391-20-22	Transfer In From Hospitality Tax	\$0.00	\$0.00	\$0.00	0%
	Total Revenue and Cash	<u>\$650,000.00</u>	<u>\$463,500.00</u>	(\$186,500.00)	-29%
Expenditures					
214-5800-489-01-10	Full-time Employees	\$47,987.00	\$48,945.00	\$958.00	2%
214-5800-489-01-20	Part-time Employees	\$20,000.00	\$20,000.00	\$0.00	0%
214-5800-489-01-30	Overtime	\$1,000.00	\$7,500.00	\$6,500.00	650%
214-5800-489-02-10	Group Insurance	\$17,152.00	\$8,256.00	(\$8,896.00)	-52%
214-5800-489-02-20	FICA/Medicare	\$3,085.00	\$5,430.00	\$2,345.00	76%
214-5800-489-02-40	Employer's Share-Retirement	\$3,466.00	\$4,532.00	\$1,066.00	31%
214-5800-489-02-50	Unemployment	\$349.00	\$147.00	(\$202.00)	-58%
214-5800-489-02-60	Workers' Compensation	\$217.00	\$845.00	\$628.00	289%
214-5800-489-02-90	Other Employee Benefits	\$334.00	\$535.00	\$201.00	60%
	Total Wage & Benefit Cost	<u>\$93,590.00</u>	<u>\$96,190.00</u>	\$2,600.00	3%
214-5800-489-03-22	Contracted Labor	\$10,000.00	\$10,000.00	\$0.00	0%
214-5800-489-03-23	Event Programming	\$250,000.00	\$300,000.00	\$50,000.00	20%
214-5800-489-05-20	Legacy Square-General- Insurance	\$1,000.00	\$10,000.00	\$9,000.00	900%
214-5800-489-05-30	Telephone and Radio	\$500.00	\$1,000.00	\$500.00	100%
214-5800-489-05-40	Marketing & Advertising	\$50,250.00	\$50,250.00	\$0.00	0%
214-5800-489-05-64	Technology	\$1,000.00	\$1,000.00	\$0.00	0%
214-5800-489-05-80	Travel & Seminars	\$500.00	\$250.00	(\$250.00)	-50%
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	\$0.00	\$200.00	\$200.00	100%
214-5800-489-09-06	Legacy Square Sales Tax Expense	\$0.00	\$500.00	\$500.00	100%
	Total Operating Expenditures	<u>\$318,250.00</u>	<u>\$378,200.00</u>	\$59,950.00	19%
214-5800-489-07-30	Imp. Other Than Buildings	\$146,409.00	\$0.00	(\$146,409.00)	-100%
214-5800-489-07-40	Equipment	\$5,000.00	\$0.00	(\$5,000.00)	-100%
	Total Capital Purchases	<u>\$151,409.00</u>	<u>\$0.00</u>	(\$151,409.00)	-100%
	Total Budget	<u>\$563,249.00</u>	<u>\$474,390.00</u>	(\$88,859.00)	-16%
	Revenue Over (Under) Expenditures	<u>\$86,751.00</u>	<u>(\$10,890.00)</u>	(\$97,641.00)	

Library

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
Revenues					
254-0000-311-00-00	Property Tax City Levy	\$480,000.00	\$500,000.00	\$20,000.00	4%
254-0000-311-10-00	Property Tax / Delinquent	\$30,000.00	\$5,000.00	(\$25,000.00)	-83%
254-0000-311-20-00	Property Tax / PILOT	\$0.00	\$1,500.00	\$1,500.00	100%
254-0000-334-00-00	State Government Grants	\$0.00	\$0.00	\$0.00	#DIV/0!
254-0000-335-10-02	Homestead Credit	\$4,500.00	\$7,500.00	\$3,000.00	67%
254-0000-335-10-03	Mobile Homes & Other	\$3,000.00	\$3,050.00	\$50.00	2%
254-0000-335-30-00	State Aid Distribution	\$47,500.00	\$50,000.00	\$2,500.00	5%
254-0000-335-85-00	State Aid to Libraries	\$17,900.00	\$19,700.00	\$1,800.00	10%
254-0000-338-31-00	Stark County Tax Levy	\$325,000.00	\$325,000.00	\$0.00	0%
254-0000-347-60-01	Rural Registration	\$1,250.00	\$1,400.00	\$150.00	12%
254-0000-347-60-02	Billings Co. School Distr	\$333,000.00	\$43,000.00	(\$290,000.00)	-87%
254-0000-347-60-04	Billings County	\$46,800.00	\$61,000.00	\$14,200.00	30%
254-0000-347-60-05	Slope County	\$395,000.00	\$37,500.00	(\$357,500.00)	-91%
254-0000-351-20-00	Library Fines	\$2,500.00	\$2,700.00	\$200.00	8%
254-0000-369-00-00	Misc Revenue	\$4,000.00	\$4,000.00	\$0.00	0%
254-0000-369-10-01	Donations	\$20,000.00	\$20,000.00	\$0.00	0%
254-0000-369-10-02	Copy Machine Revenue	\$10,000.00	\$10,000.00	\$0.00	0%
254-0000-391--	Transfer In From Interest Revenue	\$0.00	\$285,000.00	\$285,000.00	100%
254-0000-391-20-11	Transfer In From 1/2% Sales Tax	\$0.00	\$0.00	\$0.00	100%
	Total Revenue and Cash	<u>\$1,720,450.00</u>	<u>\$1,376,350.00</u>	(\$344,100.00)	-20%
254-7000-455-01-10	Full-Time Employees	\$613,752.00	\$619,584.00	\$5,832.00	1%
254-7000-455-01-20	Part-Time Employees	\$63,000.00	\$100,000.00	\$37,000.00	59%
254-7000-455-01-30	Overtime	\$200.00	\$1,000.00	\$800.00	400%
254-7000-455-02-10	Group Insurance	\$151,254.00	\$111,193.00	(\$40,061.00)	-26%
254-7000-455-02-20	FICA/Medicare	\$56,606.00	\$51,160.00	(\$5,446.00)	-10%
254-7000-455-02-35	OPEB - Health Insurance	\$5,070.00	\$0.00	(\$5,070.00)	-100%
254-7000-455-02-40	Employer's Share-DC Plan	\$56,559.00	\$57,025.00	\$466.00	1%
254-7000-455-02-50	Unemployment	\$1,871.00	\$1,853.00	(\$18.00)	-1%
254-7000-455-02-60	Workers Compensation	\$1,718.00	\$2,256.00	\$538.00	31%
254-7000-455-02-90	Other Employee Benefits	\$5,874.00	\$5,874.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$955,904.00</u>	<u>\$949,945.00</u>	(\$5,959.00)	-1%
254-7000-455-03-22	Contracted Labor	\$10,000.00	\$5,500.00	(\$4,500.00)	-45%
254-7000-455-03-90	Associations	\$1,200.00	\$1,200.00	\$0.00	0%
254-7000-455-04-10	Electricity	\$36,000.00	\$36,000.00	\$0.00	0%
254-7000-455-04-23	Custodial - Grounds Mtc.	\$10,000.00	\$8,000.00	(\$2,000.00)	-20%
254-7000-455-04-30	Building Repairs	\$20,000.00	\$10,000.00	(\$10,000.00)	-50%
254-7000-455-04-42	Equip/Vehicle Maintenance	\$25,000.00	\$15,500.00	(\$9,500.00)	-38%
254-7000-455-04-43	Library/Equip Rental/Lease	\$1,500.00	\$3,500.00	\$2,000.00	133%
254-7000-455-05-20	Insurance	\$15,000.00	\$17,000.00	\$2,000.00	13%
254-7000-455-05-30	Telephone & Radio	\$5,000.00	\$5,000.00	\$0.00	0%
254-7000-455-05-40	Advertising	\$6,000.00	\$6,500.00	\$500.00	8%
254-7000-455-05-50	Printing	\$8,000.00	\$8,000.00	\$0.00	0%
254-7000-455-05-64	Technology	\$32,000.00	\$2,000.00	(\$30,000.00)	-94%
254-7000-455-05-80	Travel & Seminars	\$7,000.00	\$5,000.00	(\$2,000.00)	-29%
254-7000-455-06-15	Operating Supplies	\$52,000.00	\$40,000.00	(\$12,000.00)	-23%
254-7000-455-06-16	Postage	\$15,000.00	\$16,000.00	\$1,000.00	7%
254-7000-455-06-18	Programming	\$0.00	\$12,000.00	\$12,000.00	100%
254-7000-455-06-20	Vehicle Supplies	\$500.00	\$0.00	(\$500.00)	-100%
254-7000-455-06-26	Gasoline	\$9,000.00	\$10,000.00	\$1,000.00	11%
254-7000-455-06-40	Books	\$55,139.00	\$55,000.00	(\$139.00)	0%
254-7000-455-06-41	Periodicals	\$9,000.00	\$9,000.00	\$0.00	0%
254-7000-455-06-42	Audio Visual Aids	\$20,000.00	\$14,000.00	(\$6,000.00)	-30%
254-7000-455-06-46	Billings Co- Books/Videos	\$21,500.00	\$16,000.00	(\$5,500.00)	-26%
254-7000-455-06-48	Slope Co- Books/Videos	\$15,000.00	\$10,000.00	(\$5,000.00)	-33%
254-7000-455-06-64	Digital Media	\$66,000.00	\$63,000.00	(\$3,000.00)	-5%
	Total Operating Expenditures	<u>\$439,839.00</u>	<u>\$368,200.00</u>	(\$71,639.00)	-16%
254-7000-455-07-20	Buildings & Structures	\$0.00	\$60,000.00	\$60,000.00	100%
254-7000-455-07-40	Equipment	\$300,000.00	\$0.00	\$0.00	-100%
	Total Capital Purchases	<u>\$300,000.00</u>	<u>\$60,000.00</u>	(\$240,000.00)	-80%
	Total Budget	<u>\$1,695,743.00</u>	<u>\$1,378,145.00</u>	(\$317,598.00)	-19%
	Total Revenue Over (Under) Expenditures	<u>\$24,707.00</u>	<u>(\$1,795.00)</u>	(\$26,502.00)	-107%

Solid Waste

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
Revenues					
603-0000-381-10-01	Utility Billing	\$1,660,800.00	\$1,750,000.00	\$89,200.00	5%
603-0000-381-10-02	Commercial Landfill	\$1,118,750.00	\$912,000.00	(\$206,750.00)	-18%
603-0000-381-10-03	Gate Receipts	\$518,076.00	\$650,000.00	\$131,924.00	25%
603-0000-381-10-04	UB Commercial Service	\$1,648,400.00	\$1,750,000.00	\$101,600.00	6%
603-0000-381-10-08	Commercial Container Rent	\$200,000.00	\$200,000.00	\$0.00	0%
603-0000-382-40-06	Misc Revenue	\$155,000.00	\$175,000.00	\$20,000.00	13%
603-0000-382-40-08	Recycle Income	\$30,000.00	\$70,000.00	\$40,000.00	133%
	Total Revenue	<u>\$5,331,026.00</u>	<u>\$5,507,000.00</u>	\$175,974.00	3%
	Use of Cash on Hand	\$561,728.00	\$0.00	(\$561,728.00)	0%
	Total Revenue and Cash	<u>\$5,892,754.00</u>	<u>\$5,507,000.00</u>	(\$385,754.00)	-7%
	Total Budget	<u>\$5,892,754.00</u>	<u>\$5,329,631.00</u>	(\$563,123.00)	-10%
	Total Revenue Over (Under) Expenditures	<u>\$0.00</u>	<u>\$177,369.00</u>	\$177,369.00	#DIV/0!

Collections

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
603-8800-603-01-10	Full-Time Employees	\$714,005.00	\$919,166.00	\$205,161.00	29%
603-8800-603-01-20	Part-Time Employees	\$20,000.00	\$25,000.00	\$5,000.00	25%
603-8800-603-01-30	Overtime	\$25,000.00	\$25,000.00	\$0.00	0%
603-8800-603-02-10	Group Insurance	\$173,206.00	\$169,971.00	(\$3,235.00)	-2%
603-8800-603-02-20	FICA/Medicare	\$58,064.00	\$70,090.00	\$12,026.00	21%
603-8800-603-02-40	Employer's Share-DC Plan	\$65,846.00	\$77,180.00	\$11,334.00	17%
603-8800-603-02-50	Unemployment	\$2,172.00	\$2,758.00	\$586.00	27%
603-8800-603-02-60	Workers Compensation	\$34,762.00	\$38,111.00	\$3,349.00	10%
603-8800-603-02-90	Other Employee Benefits	\$6,408.00	\$8,544.00	\$2,136.00	33%
	Total Wage & Benefit Cost	<u>\$1,099,463.00</u>	<u>\$1,335,820.00</u>	\$236,357.00	21%
603-8800-603-03-15	Solid Waste Fund-Administration Fees	\$720,461.00	\$720,461.00	\$0.00	0%
603-8800-603-03-22	Professional Services / Contracted Labor	\$10,000.00	\$12,500.00	\$2,500.00	25%
603-8800-603-03-36	Professional Services / Compost Project	\$2,500.00	\$0.00	(\$2,500.00)	-100%
603-8800-603-03-90	Professional Services / Associations	\$750.00	\$1,000.00	\$250.00	33%
603-8800-603-04-42	Property Services / Equipment Maintenance	\$100,000.00	\$100,000.00	\$0.00	0%
603-8800-603-05-20	Other Services / Insurance	\$55,000.00	\$75,000.00	\$20,000.00	36%
603-8800-603-05-30	Other Services / Telephone & Radio	\$1,500.00	\$1,000.00	(\$500.00)	-33%
603-8800-603-05-40	Advertising	\$17,500.00	\$17,500.00	\$0.00	0%
603-8800-603-05-50	Other Services / Printing	\$2,486.00	\$2,500.00	\$14.00	1%
603-8800-603-05-60	Other Services / Uniform Cleaning	\$4,000.00	\$4,000.00	\$0.00	0%
603-8800-603-05-64	Other Services / Computer Cost	\$38,670.00	\$25,000.00	(\$13,670.00)	-35%
603-8800-603-05-80	Other Services / Travel & Seminars	\$8,000.00	\$5,000.00	(\$3,000.00)	-38%
603-8800-603-06-14	General Supplies / Janitorial Supplies	\$1,000.00	\$0.00	(\$1,000.00)	-100%
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	\$30,000.00	\$0.00	0%
603-8800-603-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$120,000.00	\$100,000.00	(\$20,000.00)	-17%
	Total Operating Expenditures	<u>\$1,141,867.00</u>	<u>\$1,123,961.00</u>	(\$17,906.00)	-2%
603-8800-603-07-38	Refuse Containers	\$80,000.00	\$60,000.00	(\$20,000.00)	-25%
603-8800-603-07-40	Equipment	\$0.00	\$50,000.00	\$50,000.00	100%
	Total Capital Purchases	<u>\$80,000.00</u>	<u>\$110,000.00</u>	\$30,000.00	38%
603-0000-491-60-12	Transfer Out - Internal Service Fund	\$281,010.00	\$332,800.00	\$51,790.00	16%
603-0000-491-80-11	Transfer Out - City Employee Retirement	\$160,577.00	\$99,457.00	(\$61,120.00)	-61%
603-0000-491-80-14	Transfer Out - OPEB - Health Insurance	\$16,319.00	\$0.00	(\$16,319.00)	#DIV/0!
	Total Transfers Out	<u>\$457,906.00</u>	<u>\$432,257.00</u>	(\$25,649.00)	-6%
603-0000-226-63-88	Debt Service Principal - Collections	\$0.00	\$498,500.00	\$498,500.00	100%
603-8800-603-20-00	Debt Service Interest - Collections	\$25,000.00	\$84,500.00	\$59,500.00	238%
	Total Non-departmental Expenditures	<u>\$25,000.00</u>	<u>\$583,000.00</u>	\$558,000.00	2232%
	Total Budget	<u>\$2,804,236.00</u>	<u>\$3,585,038.00</u>	\$780,802.00	28%

Disposal

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
603-8900-603-01-10	Full-Time Employees	\$736,331.00	\$530,764.00	(\$205,567.00)	-28%
603-8900-603-01-20	Part-Time Employees	\$12,000.00	\$36,000.00	\$24,000.00	200%
603-8900-603-01-30	Overtime	\$35,000.00	\$35,000.00	\$0.00	0%
603-8900-603-02-10	Group Insurance	\$188,732.00	\$102,842.00	(\$85,890.00)	-46%
603-8900-603-02-20	FICA/Medicare	\$59,925.00	\$42,725.00	(\$17,200.00)	-29%
603-8900-603-02-40	Employer's Share-DC Plan	\$60,617.00	\$43,806.00	(\$16,811.00)	-28%
603-8900-603-02-50	Unemployment	\$2,239.00	\$1,592.00	(\$647.00)	-29%
603-8900-603-02-60	Workers Compensation	\$32,589.00	\$20,269.00	(\$12,320.00)	-38%
603-8900-603-02-90	Other Employee Benefits	\$6,408.00	\$4,272.00	(\$2,136.00)	-33%
	Total Wage & Benefit Cost	\$1,133,841.00	\$817,270.00	(\$316,571.00)	-28%
603-8900-603-03-22	Professional Services/Contracted Labor	\$130,000.00	\$135,000.00	\$5,000.00	4%
603-8900-603-03-31	Professional Services / Engineering Services	\$40,000.00	\$45,000.00	\$5,000.00	13%
603-8900-603-03-90	Professional Services / Associations	\$1,000.00	\$1,000.00	\$0.00	0%
603-8900-603-04-10	Property Services / Electricity	\$135,000.00	\$135,000.00	\$0.00	0%
603-8900-603-04-11	Property Services / Water & Sewage	\$2,000.00	\$2,000.00	\$0.00	0%
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	\$100,000.00	\$0.00	0%
603-8900-603-05-20	Other Services / Insurance	\$25,000.00	\$30,000.00	\$5,000.00	20%
603-8900-603-05-30	Other Services / Telephone & Radio	\$2,000.00	\$2,000.00	\$0.00	0%
603-8900-603-05-50	Other Services / Printing	\$500.00	\$500.00	\$0.00	0%
603-8900-603-05-60	Other Services / Uniform Cleaning	\$5,000.00	\$4,000.00	(\$1,000.00)	-20%
603-8900-603-05-64	Other Services / Computer Cost	\$7,000.00	\$8,000.00	\$1,000.00	14%
603-8900-603-05-80	Other Services / Travel & Seminars	\$8,000.00	\$5,000.00	(\$3,000.00)	-38%
603-8900-603-06-15	General Supplies / Operating Supplies	\$96,000.00	\$95,000.00	(\$1,000.00)	-1%
603-8900-603-06-16	Disposal Fees	\$10,000.00	\$10,000.00	\$0.00	0%
603-8900-603-06-19	Sand & Gravel	\$0.00	\$65,000.00	\$65,000.00	100%
603-8900-603-06-20	General Supplies / Vehicle Supplies	\$12,000.00	\$12,000.00	\$0.00	0%
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	\$120,000.00	\$100,000.00	(\$20,000.00)	-17%
	Total Operating Expenditures	\$714,000.00	\$826,000.00	\$112,000.00	16%
603-8900-603-07-30	Imp- Other Than Buildings	\$90,000.00	\$0.00	(\$90,000.00)	-100%
603-8900-603-07-40	Equipment	\$84,000.00	\$0.00	(\$84,000.00)	-100%
	Total Capital Purchases	\$174,000.00	\$0.00	(\$174,000.00)	-100%
603-0000-226-63-89	Debt Service Principal - Disposals	\$1,039,677.00	\$321,500.00	(\$718,177.00)	-69%
603-8900-603-20-00	Debt Service Interest - Disposals	\$25,000.00	\$43,000.00	\$18,000.00	72%
603-8900-603-80-10	Landfill Permit Fees	\$2,000.00	\$2,000.00	\$0.00	0%
603-8900-603-80-20	Closure & Post-Closure	\$0.00	\$217,500.00	\$217,500.00	100%
	Total Non-Departmental Expenses	\$1,066,677.00	\$101,323.00	(\$965,354.00)	-91%
	Total Budget	\$3,088,518.00	\$1,744,593.00	(\$1,343,925.00)	-44%

Storm Water

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
Revenues					
604-0000-381-10-01	Utility Billing	\$308,000.00	\$320,000.00	\$12,000.00	4%
604-0000-382-40-06	Misc Revenue	\$8,000.00	\$15,000.00	\$7,000.00	88%
	Total Revenue and Cash	<u>\$316,000.00</u>	<u>\$335,000.00</u>	\$19,000.00	6%
604-8700-604-01-10	Full-Time Employees	\$0.00	\$0.00	\$0.00	0%
604-8700-604-01-20	Part-Time Employees	\$0.00	\$22,000.00	\$22,000.00	0%
604-8700-604-01-30	Overtime	\$0.00	\$0.00	\$0.00	0%
604-8700-604-02-10	Group Insurance	\$0.00	\$0.00	\$0.00	0%
604-8700-604-02-20	FICA/Medicare	\$0.00	\$1,565.00	\$1,565.00	0%
604-8700-604-02-40	Employer's Share-DC Plan	\$0.00	\$0.00	\$0.00	0%
604-8700-604-02-50	Unemployment	\$0.00	\$75.00	\$75.00	0%
604-8700-604-02-60	Workers Compensation	\$0.00	\$75.00	\$75.00	0%
604-8700-604-02-90	Other Employee Benefits	\$0.00	\$0.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$0.00</u>	<u>\$23,715.00</u>	\$23,715.00	0%
604-8700-604-03-15	Professional Services / Administration Fees	\$47,400.00	\$47,400.00	\$0.00	0%
604-8700-604-03-22	Professional Services / Contracted Labor	\$20,210.00	\$45,000.00	\$24,790.00	123%
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	\$600.00	\$0.00	0%
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	\$0.00	\$0.00	0%
604-8700-604-05-60	Uniform	\$0.00	\$0.00	\$0.00	0%
604-8700-604-05-64	Other Services / Technology	\$1,670.00	\$0.00	(\$1,670.00)	-100%
604-8700-604-05-80	Other Services / Travel & Seminars	\$1,000.00	\$0.00	(\$1,000.00)	-100%
604-8700-604-06-15	General Supplies / Operating Supplies	\$5,000.00	\$7,500.00	\$2,500.00	50%
604-8700-604-06-20	General Supplies / Vehicle Supplies	\$150.00	\$1,000.00	\$850.00	567%
604-8700-604-06-26	General Supplies / Gasoline, Diesel Fuel, Oil	\$0.00	\$1,000.00	\$1,000.00	100%
	Total Operating Expenditures	<u>\$96,830.00</u>	<u>\$123,300.00</u>	\$26,470.00	27%
604-8700-604-07-40	Equipment	\$0.00	\$67,500.00	\$67,500.00	100%
	Total Capital Purchases	<u>\$0.00</u>	<u>\$67,500.00</u>	\$67,500.00	100%
604-0000-491-660-12	Transfer Out / Internal Service Fund	\$17,400.00	\$12,800.00	(\$4,600.00)	-36%
	Total Transfers Out	<u>\$17,400.00</u>	<u>\$12,800.00</u>	(\$4,600.00)	-36%
	Total Budget	<u>\$114,230.00</u>	<u>\$227,315.00</u>	\$113,085.00	99%
	Revenue Over (Under) Expenditures	<u>\$201,770.00</u>	<u>\$175,185.00</u>	(\$26,585.00)	

Wastewater

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
Revenues					
602-0000-381-10-05	Consumption	\$1,500,000.00	\$1,950,000.00	\$450,000.00	30%
602-0000-381-10-06	Meter Charges	\$1,500,000.00	\$1,700,000.00	\$200,000.00	13%
602-0000-381-10-07	Flat Rate - Wells	\$4,000.00	\$6,000.00	\$2,000.00	50%
602-0000-382-20-00	Connection Fees	\$150,000.00	\$100,000.00	(\$50,000.00)	-33%
602-0000-382-40-06	Other Misc Revenue	\$700,000.00	\$900,000.00	\$200,000.00	29%
602-0000-382-40-06	Septage Receiving Station	\$0.00	\$65,000.00	\$65,000.00	#DIV/0!
602-0000-391-20-19	Transfer In Oil Impact	\$5,500,000.00	\$5,500,000.00	\$0.00	0%
	Total Revenue	<u>\$9,354,000.00</u>	<u>\$10,221,000.00</u>	\$867,000.00	9%
	Use of Cash on Hand	\$221,755.00	\$0.00	(\$221,755.00)	-100%
	Total Revenue and Cash	<u>\$9,575,755.00</u>	<u>\$10,221,000.00</u>	\$645,245.00	7%
602-8600-602-01-10	Full-Time Employees	\$379,590.00	\$386,143.00	\$6,553.00	2%
602-8600-602-01-20	Part-Time Employees	\$0.00	\$22,000.00	\$22,000.00	100%
602-8600-602-01-30	Overtime	\$20,000.00	\$25,000.00	\$5,000.00	25%
602-8600-602-02-10	Group Insurance	\$112,074.00	\$80,232.00	(\$31,842.00)	-28%
602-8600-602-02-20	FICA/Medicare	\$30,569.00	\$30,755.00	\$186.00	1%
602-8600-602-02-40	Employer's Share-DC Plan	\$35,034.00	\$31,812.00	(\$3,222.00)	-9%
602-8600-602-02-50	Unemployment	\$1,169.00	\$1,156.00	(\$13.00)	-1%
602-8600-602-02-60	Workers Compensation	\$8,243.00	\$5,998.00	(\$2,245.00)	-27%
602-8600-602-02-90	Other Employee Benefits	\$3,204.00	\$3,204.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$589,883.00</u>	<u>\$586,300.00</u>	(\$3,583.00)	-1%
602-8600-602-03-15	Wastewater Fund-Administration Fees	\$564,000.00	\$564,000.00	\$0.00	0%
602-8600-602-03-22	Contracted Labor	\$45,000.00	\$61,000.00	\$16,000.00	36%
602-8600-602-03-30	Professional Services / Electrical Services	\$25,000.00	\$30,000.00	\$5,000.00	20%
602-8600-602-03-31	Professional Services / Engineering Fees	\$30,000.00	\$15,000.00	(\$15,000.00)	-50%
602-8600-602-03-90	Professional Services / Associations	\$500.00	\$500.00	\$0.00	0%
602-8600-602-04-10	Property Services / Electricity	\$325,000.00	\$325,000.00	\$0.00	0%
602-8600-602-04-30	Property Services / Building Repairs	\$10,000.00	\$10,000.00	\$0.00	0%
602-8600-602-04-42	Property Services / Equip/Vehicle Maintenance	\$115,000.00	\$115,000.00	\$0.00	0%
602-8600-602-04-43	Property Services / Equipment Rentals/Lease	\$2,000.00	\$2,100.00	\$100.00	5%
602-8600-602-05-20	Other Services / Insurance	\$45,000.00	\$50,000.00	\$5,000.00	11%
602-8600-602-05-30	Other Services / Telephone & Radio	\$1,000.00	\$0.00	(\$1,000.00)	-100%
602-8600-602-05-60	Wastewater Fund-Sewer Depart Uniforms	\$1,800.00	\$1,800.00	\$0.00	0%
602-8600-602-05-64	Other Services / Computer Cost	\$34,000.00	\$16,000.00	(\$18,000.00)	-53%
602-8600-602-05-80	Other Services / Travel & Seminars	\$11,000.00	\$5,000.00	(\$6,000.00)	-55%
602-8600-602-06-15	General Supplies / Operating Supplies	\$40,000.00	\$40,000.00	\$0.00	0%
602-8600-602-06-20	General Supplies / Vehicle Supplies	\$10,000.00	\$10,000.00	\$0.00	0%
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%
602-8600-602-09-30	Inventory Expense / Parts	\$0.00	\$0.00	\$0.00	0%
	Total Operating Expenditures	<u>\$1,589,300.00</u>	<u>\$1,575,400.00</u>	(\$13,900.00)	-1%
602-8600-602-07-30	Imp- Other Than Buildings	\$871,768.00	\$300,000.00	(\$571,768.00)	-144353600%
602-8600-602-07-40	Equipment	\$130,000.00	\$67,500.00	(\$62,500.00)	-19250000%
	Total Capital Purchases	<u>\$1,001,768.00</u>	<u>\$367,500.00</u>	(\$634,268.00)	-163603600%
602-0000-491-60-05	Transfer Out / WRF	\$828,381.00	\$915,000.00	\$86,619.00	9%
602-0000-491-60-12	Transfer Out / Internal Service Fund	\$63,510.00	\$32,000.00	(\$31,510.00)	-98%
602-0000-491-80-14	Transfer Out / OPEB - Health Insurance	\$2,913.00	\$0.00	(\$2,913.00)	#DIV/0!
	Total Transfers Out	<u>\$894,804.00</u>	<u>\$947,000.00</u>	\$52,196.00	6%
602-0000-226-62-86	Serwer Utility - Principal	\$0.00	\$206,000.00	\$206,000.00	100%
602-8600-602-20-00	Serwer Utility - Interest	\$20,000.00	\$31,500.00	\$11,500.00	58%
602-0000-225-40-10	SRF Debt Service - Principal	\$4,290,000.00	\$4,650,000.00	\$360,000.00	8%
602-8600-602-47-21	SRF Debt Service - Interest	\$1,054,800.00	\$1,100,000.00	\$45,200.00	4%
602-8600-602-47-31	SRF Debt Service - Paying Agent Fees	\$135,200.00	\$250,000.00	\$114,800.00	85%
	Total Non-Departmental Expenditures	<u>\$5,500,000.00</u>	<u>\$6,237,500.00</u>	\$737,500.00	13%
	Total Budget	<u>\$9,575,755.00</u>	<u>\$9,713,700.00</u>	\$137,945.00	1%
	Revenue Over (Under) Expenditures	<u>\$0.00</u>	<u>\$507,300.00</u>	\$507,300.00	

Water Distribution

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
Revenues					
601-0000-381-10-05	Consumption	\$6,120,000.00	\$6,200,000.00	\$80,000.00	1%
601-0000-381-10-06	Meter Charges	\$1,160,000.00	\$1,275,000.00	\$115,000.00	10%
601-0000-381-10-07	Flat Rate - Wells	\$1,200.00	\$1,100.00	(\$100.00)	-8%
601-0000-381-20-03	Labor Sales & Service	\$750.00	\$750.00	\$0.00	0%
601-0000-382-20-00	Connection Fees	\$180,000.00	\$180,000.00	\$0.00	0%
601-0000-382-40-04	Bad Debts Recovered	\$9,000.00	\$12,000.00	\$3,000.00	33%
601-0000-382-40-05	Water Vendor	\$25,000.00	\$25,000.00	\$0.00	0%
601-0000-382-40-06	Other Misc Revenue	\$460,367.00	\$30,000.00	(\$430,367.00)	-93%
601-0000-391-20-19	Transfer In Oil Impact	\$0.00	\$0.00	\$0.00	0%
	Total Revenue	\$7,956,317.00	\$7,723,850.00	(\$232,467.00)	-3%
601-8200-601-01-10	Full-Time Employees	\$299,373.00	\$306,248.00	\$6,875.00	2%
601-8200-601-01-20	Part-Time Employees	\$18,000.00	\$0.00	(\$18,000.00)	-100%
601-8200-601-01-30	Overtime	\$25,000.00	\$25,000.00	\$0.00	0%
601-8200-601-02-10	Group Insurance	\$26,856.00	\$26,812.00	(\$44.00)	0%
601-8200-601-02-20	FICA/Medicare	\$28,257.00	\$23,525.00	(\$4,732.00)	-17%
601-8200-601-02-40	Employer's Share-DC Plan	\$27,595.00	\$25,046.00	(\$2,549.00)	-9%
601-8200-601-02-50	Unemployment	\$928.00	\$916.00	(\$12.00)	-1%
601-8200-601-02-60	Workers Compensation	\$6,869.00	\$4,998.00	(\$1,871.00)	-27%
601-8200-601-02-90	Other Employee Benefits	\$2,670.00	\$2,670.00	\$0.00	0%
	Total Wage & Benefit Cost	\$435,548.00	\$415,215.00	(\$20,333.00)	-5%
601-8200-601-03-15	Water Distribution Administration Fees	\$1,126,343.00	\$1,126,343.00	\$0.00	0%
601-8200-601-03-22	Professional Services / Contracted Labor	\$120,000.00	\$200,000.00	\$80,000.00	67%
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	\$34,695.00	\$10,000.00	(\$24,695.00)	-71%
601-8200-601-03-90	Professional Services / Associations	\$500.00	\$500.00	\$0.00	0%
601-8200-601-04-10	Property Services / Electricity	\$130,000.00	\$135,000.00	\$5,000.00	4%
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	\$25,000.00	\$30,000.00	\$5,000.00	20%
601-8200-601-04-43	Equipment Rentals/Lease	\$12,000.00	\$13,000.00	\$1,000.00	8%
601-8200-601-05-20	Other Services / Insurance	\$32,000.00	\$35,000.00	\$3,000.00	9%
601-8200-601-05-30	Other Services / Telephone & Radio	\$11,000.00	\$15,000.00	\$4,000.00	36%
601-8200-601-05-50	Other Services / Printing Supplies	\$500.00	\$1,000.00	\$500.00	100%
601-8200-601-05-60	Uniforms	\$0.00	\$1,500.00	\$1,500.00	100%
601-8200-601-05-64	Other Services / Computer Cost	\$40,000.00	\$45,000.00	\$5,000.00	13%
601-8200-601-05-80	Other Services / Travel & Seminars	\$7,500.00	\$5,000.00	(\$2,500.00)	-33%
601-8200-601-06-15	General Supplies / Operating Supplies	\$45,000.00	\$43,500.00	(\$1,500.00)	-3%
601-8200-601-06-19	General Supplies / Gravel	\$30,000.00	\$95,000.00	\$65,000.00	217%
601-8200-601-06-20	General Supplies / Vehicle Supplies	\$5,000.00	\$2,500.00	(\$2,500.00)	-50%
601-8200-601-06-26	General Supplies / Gasoline, Diesel Fuel, Oil	\$25,000.00	\$35,000.00	\$10,000.00	40%
601-8200-601-09-20	Inventory Expense / Pipes & Fittings	\$69,000.00	\$65,000.00	(\$4,000.00)	-6%
601-8200-601-09-24	Lab Supplies & Testing Expenses	\$12,000.00	\$14,000.00	\$2,000.00	17%
601-8200-601-09-40	Inventory Expense / Meters	\$60,000.00	\$60,000.00	\$0.00	0%
	Total Operating Expenditures	\$1,790,538.00	\$1,937,343.00	\$146,805.00	8%
601-8200-601-07-30	Imp- Other Than Buildings	\$300,000.00	\$300,000.00	\$0.00	0%
601-8200-601-07-40	Equipment	\$100,000.00	\$0.00	(\$100,000.00)	#DIV/0!
	Total Capital Purchases	\$400,000.00	\$300,000.00	(\$100,000.00)	-33%
601-0000-491-60-12	Transfer Out / Internal Service Fund	\$20,880.00	\$19,200.00	(\$1,680.00)	-8%
601-0000-491-80-14	Transfer Out / OPEB - Health Insurance	\$2,351.00	\$0.00	(\$2,351.00)	-100%
	Total Transfers Out	\$23,231.00	\$19,200.00	(\$4,031.00)	-17%
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	\$5,292,000.00	\$5,655,000.00	\$363,000.00	7%
	Total Non-Departmental	\$5,307,000.00	\$5,670,000.00	\$363,000.00	7%
	Total Budget	\$7,956,317.00	\$8,341,758.00	\$385,441.00	5%
	Revenue Over (Under) Expenditures	\$0.00	(\$617,908.00)	(\$617,908.00)	

Water Reclamation Facility

Account Number	Account Description	2024	2025	Variance	% Variance
		Budget	Budget		
Revenues					
605-0000-381-10-10	Wastewater Reuse	\$250,000.00	\$275,000.00	\$25,000.00	10%
605-0000-382-40-06	Misc Revenue	\$50,000.00	\$0.00	(\$50,000.00)	-100%
601-0000-391-20-19	Transfer In from Wastewater	\$878,381.00	\$915,000.00	\$36,619.00	4%
	Total Revenue	<u>\$1,178,381.00</u>	<u>\$1,190,000.00</u>	\$11,619.00	1%
	Use of Cash on Hand	(\$50,000.00)	\$0.00	\$50,000.00	-100%
	Total Revenue and Cash	<u>\$1,128,381.00</u>	<u>\$1,190,000.00</u>	\$61,619.00	5%
605-8500-605-01-10	Full-Time Employees	\$216,496.00	\$234,332.00	\$17,836.00	8%
605-8500-605-01-20	Part-Time Employees	\$0.00	\$0.00	\$0.00	0%
605-8500-605-01-30	Overtime	\$12,000.00	\$14,000.00	\$2,000.00	17%
605-8500-605-02-10	Group Insurance	\$25,639.00	\$37,508.00	\$11,869.00	46%
605-8500-605-02-20	FICA/Medicare	\$17,480.00	\$16,878.00	(\$602.00)	-3%
605-8500-605-02-40	Employer's Share-DC Plan	\$20,030.00	\$20,430.00	\$400.00	2%
605-8500-605-02-50	Unemployment	\$679.00	\$663.00	(\$16.00)	-2%
605-8500-605-02-60	Workers Compensation	\$5,495.00	\$3,998.00	(\$1,497.00)	-27%
605-8500-605-02-90	Other Employee Benefits	\$2,136.00	\$2,136.00	\$0.00	0%
	Total Wage & Benefit Cost	<u>\$299,955.00</u>	<u>\$329,945.00</u>	\$29,990.00	10%
605-8500-605-03-15	Professional Services/Administration Fees	\$39,000.00	\$39,000.00	\$0.00	0%
605-8500-605-03-17	Conveyance Fees	\$5,000.00	\$5,000.00	\$0.00	0%
605-8500-605-03-22	Professional Services/Contracted Labor	\$60,000.00	\$70,000.00	\$10,000.00	17%
605-8500-605-03-31	Wastewater Plant-Engineering Fees	\$10,000.00	\$40,000.00	\$30,000.00	300%
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	\$120,000.00	\$0.00	0%
605-8500-605-04-43	Equipment Rentals/Lease	\$35,500.00	\$35,500.00	\$0.00	0%
605-8500-605-05-20	Other Services/Insurance	\$10,000.00	\$25,000.00	\$15,000.00	150%
605-8500-605-05-30	Other Services/Telephone & Radio	\$550.00	\$1,600.00	\$1,050.00	191%
605-8500-605-05-50	Other Services / Printing	\$500.00	\$500.00	\$0.00	0%
605-8500-605-05-60	Uniform Cleaning	\$1,200.00	\$1,500.00	\$300.00	25%
605-8500-605-05-64	Wastewater Plant - Technology	\$35,000.00	\$16,000.00	(\$19,000.00)	-54%
605-8500-605-05-80	Other Services/Travel & Seminars	\$4,000.00	\$5,000.00	\$1,000.00	25%
605-8500-605-05-85	General Supplies/Chemicals	\$20,000.00	\$30,000.00	\$10,000.00	50%
605-8500-605-06-14	General Supplies / Janitorial Supplies	\$500.00	\$0.00	(\$500.00)	-100%
605-8500-605-06-15	General Supplies/Operating Supplies	\$24,175.00	\$25,000.00	\$825.00	3%
605-8500-605-06-19	Programming & Outreach	\$0.00	\$10,000.00	\$10,000.00	100%
605-8500-605-06-20	General Supplies/Vehicle Supplies	\$1,000.00	\$500.00	(\$500.00)	-50%
605-8500-605-06-26	General Supplies/Gasoline,Diesel Fuel,Oil	\$17,000.00	\$20,000.00	\$3,000.00	18%
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	\$55,000.00	\$115,000.00	\$60,000.00	109%
	Total Operating Expenditures	<u>\$738,425.00</u>	<u>\$859,600.00</u>	\$121,175.00	16%
605-8500-605-07-20	Building & Structures	\$65,000.00	\$0.00	(\$65,000.00)	-100%
605-8500-605-07-30	Imp- Other Than Buildings	\$25,000.00	\$0.00	(\$25,000.00)	-100%
	Total Capital Purchases	<u>\$90,000.00</u>	<u>\$0.00</u>	(\$90,000.00)	-100%
605-0000-491-60-12	Transfer Out / Internal Service Fund	\$0.00	\$0.00	\$0.00	100%
	Total Transfers Out	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	#DIV/0!
	Total Budget	<u>\$1,128,380.00</u>	<u>\$1,189,545.00</u>	\$61,165.00	5%
	Revenue Over (Under) Expenditures	<u>\$1.00</u>	<u>\$455.00</u>	\$454.00	