

## 2026 General Fund Budget Recap Comparison of the Expenditures by Department

	<b><u>2025</u></b> <b><u>Ordinance</u></b>	<b><u>2026</u></b> <b><u>Ordinance</u></b>	<b><u>Increase</u></b> <b><u>(Decrease)</u></b>	
Administration	866,240	990,250	124,010	14.32%
Animal Control	360,545	335,300	(25,245)	-7.00%
Assessing	797,530	685,200	(112,330)	-14.08%
Buildings and Codes	663,440	702,200	38,760	5.84%
Buildings and Sites	1,961,533	1,626,500	(335,033)	-17.08%
City Commission	195,895	230,200	34,305	17.51%
Community Development Admin	374,065	388,200	14,135	3.78%
Contingency/Reserves & Transfers Out	2,392,947	1,411,710	(981,237)	-41.01%
DMV Branch Office	-	369,550	369,550	100.00%
Engineering	701,445	858,300	156,855	22.36%
Finance	541,165	917,700	376,535	69.58%
Fire	3,364,525	3,676,800	312,275	9.28%
Forestry	244,225	255,400	11,175	4.58%
Human Resources	527,945	415,650	(112,295)	-21.27%
Information Technology	1,119,440	1,262,800	143,360	12.81%
Marketing	219,715	219,200	(515)	-0.23%
Municipal Court	665,230	834,650	169,420	25.47%
Museum	780,925	906,500	125,575	16.08%
Planning	159,810	177,200	17,390	10.88%
Police Department	8,287,860	9,537,450	1,249,590	15.08%
Public Works Administration	553,809	613,800	59,991	10.83%
Risk Management	-	160,950	160,950	100.00%
Street	2,487,140	2,801,350	314,210	12.63%
Utility Billing	290,920	326,350	35,430	12.18%
<b><u>Totals</u></b>	<b>27,556,349</b>	<b>29,703,210</b>	<b>2,146,861</b>	<b>7.79%</b>

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

	<b><u>2025</u></b>	<b><u>2026</u></b>	<b><u>Increase</u></b>	
	<b><u>Ordinance</u></b>	<b><u>Ordinance</u></b>	<b><u>(Decrease)</u></b>	
<b><u>General Fund</u></b>	27,556,349	29,703,210	2,146,861	7.79%
<b><u>Special Revenue Funds</u></b>				
1% Sales Tax	8,895,770	14,870,100	5,974,330	67.16%
1/2% Sales Tax	3,350,000	3,750,000	400,000	11.94%
Cemetery	90,500	186,750	96,250	106.35%
Downtown Streetscape	50,000	25,000	(25,000)	-50.00%
Emergency Medical Services	3,383,633	2,660,350	(723,283)	-21.38%
Future Fund	280,000	280,000	-	0.00%
Highway Tax	1,486,000	1,100,000	(386,000)	-25.98%
Hospitality Tax	1,084,000	1,873,500	789,500	72.83%
Legacy Square	474,390	521,900	47,510	10.01%
Library	1,378,145	1,450,650	72,505	5.26%
Oil Impact	28,000,000	24,792,000	(3,208,000)	-11.46%
<b><u>Debt Service Funds</u></b>				
General Capital Lease	485,000	-	(485,000)	-100.00%
SRF Debt Service	-	5,700,000	5,700,000	100.00%
WRCC Bond	2,080,600	-	(2,080,600)	-100.00%
<b><u>Enterprise/Proprietary Funds</u></b>				
Solid Waste	5,329,631	8,095,650	2,766,019	51.90%
Storm Water	227,315	285,700	58,385	25.68%
Waste Water	9,713,700	5,172,700	(4,541,000)	-46.75%
Water Distribution	8,341,758	8,366,150	24,392	0.29%
Water Reclamation Facility	1,189,545	3,967,750	2,778,205	233.55%
<b><u>Other Funds</u></b>				
Internal Service (Fleet)	915,958	615,050	(300,908)	-32.85%
Interest Revenue	3,235,000	2,235,000	(1,000,000)	-30.91%
<b><u>Totals</u></b>	107,547,294	115,651,460	8,104,166	7.54%

## **2026 General Fund Balancing**

General Fund Revenue	\$	12,269,000	
General Fund Expenses	\$	29,703,210	
	\$	(17,434,210)	
1% Sales Tax Transfer	\$	5,000,000	
1/2% Sales Tax Transfer	\$	2,500,000	
Hospitality Transfer	\$	1,500,000	
Future Fund Transfer	\$	280,000	
Highway Tax Transfer	\$	1,100,000	
Interest Rev Transfer	\$	2,000,000	
Oil Impact Transfer	\$	-	
Trails Transfer	\$	1,582,400	
	\$	(3,471,810)	Over (Under)
Use of Cash on Hand	\$	3,471,810	
	\$	-	

Personnel Requests 2026

Amounts include wages and employer paid benefits

Department	Position	Amount Requested	Amount Approved	Notes
Building and Codes	Building Inspector II by Internal Promotion - Not backfilled	3,000	3,000	
Building and Grounds	Building Foreman by Internal Promotion - Not backfilled	3,000	3,000	
Community Dev Admin	Reclass of Comm Dev Admin Admin Assistant to technician	4,000	4,000	Grade 11 to Grade 12
Engineering	NEW GIS Tech	82,000	82,000	Grade 14 Step 3
	Reclass (2) Engineering Technician Positions	6,000	6,000	Grade 12 to Grade 14
Fleet (Internal Services)	Mechanic by Internal Promotion - Not backfilled	7,500	7,500	Grade 15
Forestry	NEW Forestry Operator I	76,000	-	Grade 13
Municipal Court	NEW Deputy Clerk of Court I	66,000	66,000	Grade 11
Police	NEW (2) PS Telecommunicator I's - Cost share with Stark County	165,000	165,000	Grade 14
Public Works Admin	New Operations Manager (If not approved in 2025)	122,000	-	Grade 19 Step 3
Risk Management	New Risk Management Generalist	95,500	-	Grade 16
Stormwater	Reclass of Environmental Compliance Specialist to Manager	3,000	3,000	Grade 17 to Grade 19
Water Reclamation Facility	NEW Facility Manager	-	130,300	Grade 19 Step 3
Total Staff Change Requests		\$ 633,000	\$ 469,800	
By Promotion and Reclass		26,500	26,500	
NEW Positions		606,500	443,300	

**Capital Requests 2026**

Department	Description	Amount Requested	Amount Approved	Notes
Animal Control	Repaint and Waterproofing of Interior area of Kennels	5,000	5,000	
Assessing	Disto Laser Measurer Replacement	1,500	1,500	Operating budget
Building & Sites	Zero Turn Mower (Old Unit Transfer to WRF)	20,000	20,000	
	Computer System for Spraying Weeds (2)	10,000	10,000	
	New Lights for B&G Shop and Old Water Shop	12,000	12,000	
	Building Roof Contract Inspection/Duct Cleaning	48,000	48,000	Operating budget/Contract labor
EMS	Type II Ambulance	200,000	-	Possible Dunn Co. purchase
	Ferno Cot	28,000	28,000	
	Ferno Power Load System	28,000	28,000	
	Ferno Power Stair Chair	14,000	14,000	
	Ventilators (2)	76,000	76,000	
	Monitor	55,000	55,000	
Finance	Financial Software Replacement	250,000	250,000	GP EOL in 2029, initial phase placeholder
Fire	New Engine to Replace Engine 2; \$1,600,000	500,000	500,000	Set Up Cash Reserve
	Hose & Nozzle Replacement	20,000	20,000	
	Cascade Fill Station for Station 1	60,000	60,000	Fire Special Revenue
	Structural Fire Gear (15 sets)	50,000	50,000	Interest Revenue
Fleet*	Replace Tahoe with Similar Unit for City Pool	60,000	60,000	Cash Reserve
Information Technology	Phone System - 5 Year Renewal/Replacement	200,000	200,000	Vertical Wave hits EOL Spring 2027
	SQL 5 Year Replacement/Upgrades	35,000	35,000	
Legacy Square*	Additional Stage Risers (4)	3,000	3,000	
Museum	South Heart Depot - Remove Deteriorating Wood Platform	12,000	12,000	
Police	Police Interceptor Cars (4)	322,800	322,800	2% equip inflation factor; 8 man crews
	MOS Project Completion	35,000	35,000	
	Rifle-Rated Ballistic Plate Inserts for Patrol Vests	35,000	35,000	PD Reserve
	Axon Interview Room (2nd year of contract)	18,000	18,000	PD Reserve
	Surveillance Van Maintenance/batteries	12,000	12,000	Operating Budget
	CCTV Access in Records (Env Design)	2,000	2,000	Operating Budget/Technology
	Faro	70,000	-	
	Roll Call Room Conference Camera	700	700	Operating Budget/Technology
	Conference Room TV Upgrade	1,000	1,000	Operating Budget/Technology
	CID Camera	800	800	Operating Budget/Technology
	Emergency Egress Door Dispatch (Env Design)	10,000	10,000	Imp Other than Buildings
	Emergency Egress Door Records (Env Design)	10,000	10,000	Imp Other than Buildings
	Increase Cameras - PSC and Safe Transfer Zone (Env Design)	7,500	7,500	Operating Budget/Technology
	Axon Project Reserve + Taser 10 Transition	85,000	85,000	Interest Revenue
	PSC Hallway Revamp	45,000	-	Need more information
	Chair Rotation (50/50 w/ FD for Training Room) 25%/4 year Rotation	10,000	-	Is Fire contributing?
	Building Beautification/Upgrades	5,000	-	Need more information
	Pergola Project	5,000	-	
Risk Management	Vehicle Lease	55,500	-	
Solid Waste - Collections*	Roll Off Truck (R8 Replacement) \$300,000 Lease	60,000	60,000	
	Container Inventory	60,000	60,000	
Solid Waste - Disposals*	Replacement of Bomag Compactor (R-55) 7-Year \$750,000 Lease	107,145	27,500	Budget for Q4
	Chain Link Fencing at Land Fill, approx. 850 ft	45,000	45,000	
Storm Water*	Drone Sprayer for Weeds	50,000	-	RFP for contractor instead
Street	Replacement 924 Loader; 5-Year \$270,000 Lease	54,000	54,000	Capital Lease
	32' Gooseneck Tiltbed	38,000	-	
WRF*	Magnum 380 Tractor; 5-Year \$525,000 Lease	72,000	245,000	Recommend buyout instead of lease
<b>Total Capital Requests</b>		<b>\$ 2,903,945</b>	<b>\$ 2,518,800</b>	

\*Department is not part of the General Fund

General Fund Revenue

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0000-311-00-00	Taxes / General Property Taxes	\$4,400,000.00	\$4,515,000.00	\$115,000.00	3%
100-0000-311-10-00	General Property Taxes / Delinquent	\$25,000.00	\$25,000.00	\$0.00	0%
100-0000-311-20-00	General Property Taxes / PILOT	\$15,000.00	\$0.00	(\$15,000.00)	-100%
100-0000-312-00-00	Taxes / Telecommunications Tax	\$43,000.00	\$42,000.00	(\$1,000.00)	-2%
100-0000-312-10-00	Taxes / Regular Electric	\$50,000.00	\$0.00	(\$50,000.00)	-100%
100-0000-318-10-00	Franchise Fees / Cable TV Fees	\$108,000.00	\$110,000.00	\$2,000.00	2%
100-0000-319-10-00	Other Taxes / Penalties & Interest	\$30,000.00	\$10,000.00	(\$20,000.00)	-67%
100-0000-321-10-00	Business Licenses / Alcoholic Beverages	\$130,000.00	\$130,000.00	\$0.00	0%
100-0000-321-15-00	Business Licences/Retail Tobacco Dealer	\$2,500.00	\$2,500.00	\$0.00	0%
100-0000-321-20-05	Professional Licenses / Plumbers License	\$2,000.00	\$2,000.00	\$0.00	0%
100-0000-321-20-06	Professional Licenses / Public Concrete License	\$1,500.00	\$1,500.00	\$0.00	0%
100-0000-321-20-07	Campground/Mobile Home License	\$2,000.00	\$1,000.00	(\$1,000.00)	-50%
100-0000-321-20-09	Professional Licenses / Pawnbrokers License	\$50.00	\$50.00	\$0.00	0%
100-0000-321-20-10	Professional Licenses / Transient Merchants Lic-	\$2,400.00	\$2,000.00	(\$400.00)	-17%
100-0000-321-20-11	Professional Licenses / Pesticide License	\$250.00	\$300.00	\$50.00	20%
100-0000-321-20-12	Professional Licenses / Tree Trimming License	\$800.00	\$800.00	\$0.00	0%
100-0000-321-20-13	Professional Licenses / Excavation License	\$2,000.00	\$2,000.00	\$0.00	0%
100-0000-321-20-14	Professional Licenses / Uniform County Permits	\$40,000.00	\$40,000.00	\$0.00	0%
100-0000-321-30-01	Amusement Licenses / Games Of Chance Permit	\$3,000.00	\$3,000.00	\$0.00	0%
100-0000-321-30-02	Amusement Licenses / Carnival & Circus	\$100.00	\$100.00	\$0.00	0%
100-0000-321-30-03	Amusement Licenses / Bicycle License	\$10.00	\$0.00	(\$10.00)	-100%
100-0000-321-30-04	Amusement Licenses / Dog & Cat License	\$1,200.00	\$1,200.00	\$0.00	0%
100-0000-321-40-01	Building Structures / Plumber Permit	\$7,500.00	\$9,000.00	\$1,500.00	20%
100-0000-321-40-02	Building Structures / Building Permit	\$200,000.00	\$300,000.00	\$100,000.00	50%
100-0000-321-40-03	Building Structures / Mechanical Permit	\$9,000.00	\$10,000.00	\$1,000.00	11%
100-0000-321-40-04	Building Structures / Sign Permit	\$5,000.00	\$5,000.00	\$0.00	0%
100-0000-321-40-05	Building Structures / Excavation Permit	\$6,000.00	\$8,000.00	\$2,000.00	33%
100-0000-321-40-06	Building Structures / Moving Permit	\$100.00	\$100.00	\$0.00	0%
100-0000-321-40-07	Building Structures / Well Drilling Permit	\$200.00	\$0.00	(\$200.00)	-100%
100-0000-321-40-08	Building Structures / Dwelling Cost & Other	\$100.00	\$0.00	(\$100.00)	-100%
100-0000-321-40-09	Building Structures / Zoning Petition	\$20,000.00	\$20,000.00	\$0.00	0%
100-0000-321-40-10	Building Structures / Concrete Permit	\$10,000.00	\$10,000.00	\$0.00	0%
100-0000-321-40-11	Building Structures / Stark County Permitting	\$60,000.00	\$65,000.00	\$5,000.00	8%
100-0000-321-50-01	Motor Vehicle Licenses / Taxicab	\$100.00	\$100.00	\$0.00	0%
100-0000-331-00-00	Intergovernmental Revenue/Federal Govt. Grants	\$0.00	\$0.00	\$0.00	0%
100-0000-334-00-00	Intergovernmental Revenue/State Govt. Grants	\$0.00	\$0.00	\$0.00	0%
100-0000-335-10-02	Property Tax / Homestead Credit	\$42,500.00	\$50,000.00	\$7,500.00	18%
100-0000-335-10-03	Property Tax / Mobile Homes & Other	\$28,000.00	\$28,000.00	\$0.00	0%
100-0000-335-30-00	State Aid Distribution / State Aid Distribution	\$1,250,000.00	\$1,500,000.00	\$250,000.00	20%
100-0000-335-50-00	State Aid Distribution / State Gaming Revenue	\$20,000.00	\$20,000.00	\$0.00	0%
100-0000-335-60-00	State Aid Distribution / Cigarette Tax	\$45,000.00	\$45,000.00	\$0.00	0%
100-0000-335-75-00	State Aid Distribution / Special Road & Bridge	\$10,000.00	\$0.00	(\$10,000.00)	-100%
100-0000-337-10-00	Local Govt- Revenue / Dispatch Revenue	\$384,525.00	\$435,200.00	\$50,675.00	13%
100-0000-337-12-00	Local Govt- Revenue / Stark County	\$5,000.00	\$5,000.00	\$0.00	0%
100-0000-337-14-00	Local Govt. Revenue / Dickinson Public Schools	\$215,000.00	\$215,000.00	\$0.00	0%
100-0000-337-15-00	Local Govt. Revenue / Dickinson State University	\$25,000.00	\$25,000.00	\$0.00	0%
100-0000-340-10-01	Engineering Department / Prints & Maps	\$50.00	\$0.00	(\$50.00)	-100%
100-0000-340-10-02	Engineering Department / Engineering Fees	\$0.00	\$0.00	\$0.00	0%
100-0000-340-10-03	Engineering Department / Plans & Specs	\$20,000.00	\$20,000.00	\$0.00	0%
100-0000-340-10-04	Engineering Department / Other Engineering Service	\$100.00	\$0.00	(\$100.00)	-100%
100-0000-340-20-01	Police Department / Police Services	\$2,500.00	\$2,500.00	\$0.00	0%
100-0000-340-20-02	Police Department / Overtime Parking	\$5,000.00	\$5,000.00	\$0.00	0%

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0000-340-20-04	Police Department / Office Fees & Reports	\$5,000.00	\$5,000.00	\$0.00	0%
100-0000-340-20-05	Police Department / Burglar Alarms	\$1,300.00	\$1,500.00	\$200.00	15%
100-0000-340-20-06	Police Department / Animal Impound	\$6,000.00	\$6,000.00	\$0.00	0%
100-0000-340-20-07	Police Department / Handicap Parking	\$3,000.00	\$2,000.00	(\$1,000.00)	-33%
100-0000-340-20-08	Police Department/Community Service	\$13,000.00	\$12,000.00	(\$1,000.00)	-8%
100-0000-340-30-01	Rents & Royalties / Leases,Easements,Royalties	\$50,000.00	\$50,000.00	\$0.00	0%
100-0000-340-30-03	Rents & Royalties / Land Rent	\$0.00	\$20,000.00	\$20,000.00	100%
100-0000-340-30-04	Rents & Royalties / Armory Rental	\$30,000.00	\$0.00	(\$30,000.00)	-100%
100-0000-340-30-06	Rents & Royalties / Other City Property Rent	\$500.00	\$500.00	\$0.00	0%
100-0000-340-40-02	Street Department / Other Street Services	\$18,000.00	\$15,000.00	(\$3,000.00)	-17%
100-0000-340-50-01	Finance/Auditor / Administration Fees	\$2,500.00	\$3,000.00	\$500.00	20%
100-0000-340-50-02	Finance/Auditor / Copies / Publications / Codes	\$100.00	\$100.00	\$0.00	0%
100-0000-340-50-03	Finance/Auditor / Street Light Utility	\$400,000.00	\$395,000.00	(\$5,000.00)	-1%
100-0000-340-50-04	Finance/Auditor / Storm Water Admin Fees	\$47,400.00	\$51,000.00	\$3,600.00	8%
100-0000-340-50-05	Finance/Auditor / Water Administration Fees	\$1,126,343.00	\$1,267,450.00	\$141,107.00	13%
100-0000-340-50-06	Finance/Auditor / Waste Water Admin Fees	\$564,000.00	\$423,450.00	(\$140,550.00)	-25%
100-0000-340-50-07	Finance/Auditor / Solid Waste Admin Fees	\$720,461.00	\$927,750.00	\$207,289.00	29%
100-0000-340-50-10	Finance/Auditor-WWTR Plant Administration Fee	\$39,000.00	\$413,400.00	\$374,400.00	960%
100-0000-340-50-11	Finance/Auditor / Weed Control	\$60,000.00	\$55,000.00	(\$5,000.00)	-8%
100-0000-351-10-00	Fines / Municipal Court	\$300,000.00	\$300,000.00	\$0.00	0%
100-0000-352-10-01	Motor Vehicle Dept / Kiosk Revenue	\$0.00	\$24,000.00	\$24,000.00	100%
100-0000-352-10-02	Motor Vehicle Dept / ATM Revenue	\$0.00	\$500.00	\$500.00	100%
100-0000-352-20-01	Motor Vehicle Dept / Gross Daily Receipts	\$0.00	\$350,000.00	\$350,000.00	100%
100-0000-362-10-00	Sale Of Property / Sale Of City Lots	\$50,000.00	\$50,000.00	\$0.00	0%
100-0000-362-20-00	Sale Of Property / Sale Of Equipment	\$0.00	\$0.00	\$0.00	0%
100-0000-363-00-00	Miscellaneous Revenues / Special Assessments	\$5,000.00	\$5,000.00	\$0.00	0%
100-0000-369-00-00	Miscellaneous Revenues / Miscellaneous Revenue	\$59,460.00	\$60,000.00	\$540.00	1%
100-0000-369-00-01	Miscellaneous Revenue - Museum Revenue	\$160,000.00	\$160,000.00	\$0.00	0%
100-0000-369-00-02	Miscellaneous Revenue - Code Enforcement Revenue	\$300.00	\$500.00	\$200.00	67%
100-0000-369-00-12	Museum Revenue - Grant Funded Position	\$2,000.00	\$0.00	(\$2,000.00)	-100%
100-0000-369-00-50	General Fund - Fire Inspection Fees	\$4,500.00	\$4,500.00	\$0.00	0%
<b>Total General Fund Revenue</b>		<b>\$10,897,349.00</b>	<b>\$12,269,000.00</b>	\$1,371,651.00	13%
100-0000-391-20-10	Special Revenue Funds / City Sales Tax II	\$4,700,000.00	\$5,000,000.00	\$300,000.00	6%
100-0000-391-20-11	Special Revenue Funds / City Sales Tax III	\$2,500,000.00	\$2,500,000.00	\$0.00	0%
100-0000-391-20-18	Special Revenue Funds / Future Fund	\$280,000.00	\$280,000.00	\$0.00	0%
100-0000-391-20-19	Special Revenue Funds / Oil Impact Fund	\$4,000,000.00	\$0.00	(\$4,000,000.00)	-100%
100-0000-391-20-22	Special Revenue Funds / Hospitality Tax	\$1,000,000.00	\$1,500,000.00	\$500,000.00	50%
100-0000-391-20-42	Transfer In - ARPA	\$0.00	\$0.00	\$0.00	0%
100-0000-391-70-06	Special Revenue Funds / Highway Tax	\$1,100,000.00	\$1,100,000.00	\$0.00	0%
100-0000-391-70-07	Transfer in from Interest Revenue	\$2,600,000.00	\$2,000,000.00	(\$600,000.00)	-23%
462-0000-391-20-10	Transfer In - Trails Construction	\$0.00	\$1,582,400.00	\$1,582,400.00	100%
<b>Total Transfers In</b>		<b>\$16,180,000.00</b>	<b>\$13,962,400.00</b>	(\$2,217,600.00)	-14%
<b>Total General Fund Revenue</b>		<b>\$27,077,349.00</b>	<b>\$26,231,400.00</b>	(\$845,949.00)	-3%
<b>Use of Cash on Hand</b>		<b>\$479,000.00</b>	<b>\$3,471,810.00</b>	\$2,992,810.00	625%
<b>Total General Fund Expenditures</b>		<b>\$27,556,349.00</b>	<b>\$29,703,210.00</b>	\$2,146,861.00	8%
Gain (Loss)		\$0.00	\$0.00	\$0.00	0%

1% Sales & Use Tax

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
210-0000-319-20-00	1% Sales Tax Collections	\$7,457,917.00	\$7,457,925.00	\$8.00	0%
	Total Revenue	<u>\$7,457,917.00</u>	<u>\$7,457,925.00</u>	\$8.00	0%
210-4400-461-07-30	Imp. Other Than Buildings	\$400,000.00	\$0.00	(\$400,000.00)	-100%
210-0000-491-40-66	Transfer Out Annual Streets	\$0.00	\$0.00	\$0.00	0%
210-0000-491-10-00	Transfer Out General Fund	\$4,700,000.00	\$5,000,000.00	\$300,000.00	6%
	Total 50% Share	<u>\$5,100,000.00</u>	<u>\$5,000,000.00</u>	(\$100,000.00)	-2%
210-0000-491-40-62	Transfer Out Trails	\$0.00	\$0.00	\$0.00	0%
210-0000-491-40-60	Transfer Out Sidewalk	\$0.00	\$100,000.00	\$100,000.00	100%
210-0000-491-20-14	Transfer Out Legacy Square	\$450,000.00	\$250,000.00	(\$200,000.00)	-44%
210-4400-461-08-00	Subsidies	\$60,770.00	\$62,500.00	\$1,730.00	3%
210-4400-461-07-20	Buildings & Structures	\$2,000,000.00	\$7,580,000.00	\$5,580,000.00	279%
210-4400-461-07-30	Imp. Other Than Buildings	\$0.00	\$540,600.00	\$540,600.00	0%
	Total 30% Share	<u>\$2,510,770.00</u>	<u>\$8,533,100.00</u>	\$6,022,330.00	240%
210-4400-461-08-01	Subsidies/Job Development	\$900,000.00	\$950,000.00	\$50,000.00	6%
210-4400-461-08-02	Eldercare/Public Transit/Utilities	\$265,000.00	\$267,000.00	\$2,000.00	1%
210-4400-461-07-20	Buildings & Structures	\$0.00	\$0.00	\$0.00	0%
210-4400-461-08-	Subsides/SW Regional Grant	\$60,000.00	\$60,000.00	\$0.00	0%
210-4400-461-08-06	Subsidies/Senior Citizen	\$60,000.00	\$60,000.00	\$0.00	0%
	Total 20% Share	<u>\$1,285,000.00</u>	<u>\$1,337,000.00</u>	\$52,000.00	4%
	Total Budget	<u>\$8,895,770.00</u>	<u>\$14,870,100.00</u>	\$5,974,330.00	67%



1/2% Sales & Use Tax

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

Future Fund

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

## Highway Distribution Tax

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

## Hospitality Tax

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
222-0000-319-31-00	Hospitality Tax Collections	\$1,144,425.00	\$1,300,000.00	\$155,575.00	14%
	<b>Total Revenue</b>	<b><u>\$1,144,425.00</u></b>	<b><u>\$1,300,000.00</u></b>	\$155,575.00	14%
222-0000-491-20-14	Transfer Out Legacy Square	\$0.00	\$250,000.00	\$250,000.00	100%
222-0000-491-10-00	Transfer Out General Fund	\$1,000,000.00	\$1,500,000.00	\$500,000.00	50%
222-0000-491-30-14	Transfer Out WRCC Bond	\$0.00	\$0.00	\$0.00	0%
222-0000-519-08-00	Subsidies	\$21,500.00	\$61,000.00	\$39,500.00	184%
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%
	<b>Total Operating Expenditures</b>	<b><u>\$1,084,000.00</u></b>	<b><u>\$1,873,500.00</u></b>	\$789,500.00	73%
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%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$1,084,000.00</u></b>	<b><u>\$1,873,500.00</u></b>	\$789,500.00	73%

## Oil Impact

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
219-0000-335-90-01	Oil & Gas Production Tax	\$15,000,000.00	\$15,000,000.00	\$0.00	0%
	<b>Total Revenue</b>	<b><u>\$15,000,000.00</u></b>	<b><u>\$15,000,000.00</u></b>	\$0.00	0%
219-0000-491-10-00	Transfer Out General Fund	\$4,000,000.00	\$0.00	(\$4,000,000.00)	-100%
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%
219-0000-491-30-16	Transfer Out SRF Debt Service	\$0.00	\$5,700,000.00	\$5,700,000.00	100%
219-0000-491-40-66	Transfer Out Annual Streets	\$7,500,000.00	\$5,000,000.00	(\$2,500,000.00)	-33%
219-0000-491-60-01	Transfer Out Water Distr.	\$0.00	\$0.00	\$0.00	0%
219-0000-491-60-02	Transfer Out Wastewater	\$5,500,000.00	\$0.00	(\$5,500,000.00)	-100%
219-0000-491-60-03	Transfer Out Solid Waste	\$0.00	\$0.00	\$0.00	0%
219-0000-489-80-40	Oil Impact Contingency	\$11,000,000.00	\$14,092,000.00	\$3,092,000.00	28%
	<b>Total Operating Expenditures</b>	<b><u>\$28,000,000.00</u></b>	<b><u>\$24,792,000.00</u></b>	(\$3,208,000.00)	-11%
219-0000-519-07-20	Buildings and Structures	\$0.00	\$0.00	\$0.00	0%
219-0000-519-07-30	Imp. Other Than Buildings	\$0.00	\$0.00	\$0.00	0%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$28,000,000.00</u></b>	<b><u>\$24,792,000.00</u></b>	(\$3,208,000.00)	-11%

## Interest Revenue

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

ARPA

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

Trails Construction

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



## Administration

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0300-410-01-10	Full-Time Employees	\$388,905.00	\$457,000.00	\$68,095.00	18%
100-0300-410-01-30	Overtime	\$200.00	\$200.00	\$0.00	0%
100-0300-410-02-10	Group Insurance	\$69,475.00	\$103,800.00	\$34,325.00	49%
100-0300-410-02-20	FICA/Medicare	\$29,575.00	\$34,800.00	\$5,225.00	18%
100-0300-410-02-40	Employer's Share--DC Plan	\$28,889.00	\$34,800.00	\$5,911.00	20%
100-0300-410-02-50	Unemployment	\$1,167.00	\$1,300.00	\$133.00	11%
100-0300-410-02-60	Workers Compensation	\$277.00	\$1,100.00	\$823.00	297%
100-0300-410-02-90	Other Employee Benefits	\$1,602.00	\$2,100.00	\$498.00	31%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$520,090.00</u></b>	<b><u>\$635,100.00</u></b>	\$115,010.00	22%
100-0300-410-03-10	Election Costs	\$0.00	\$0.00	\$0.00	0%
100-0300-410-03-21	Attorney's Fees	\$180,000.00	\$190,000.00	\$10,000.00	6%
100-0300-410-03-22	Contracted Labor	\$1,000.00	\$1,000.00	\$0.00	0%
100-0300-410-03-90	Associations	\$30,000.00	\$31,500.00	\$1,500.00	5%
100-0300-410-04-42	Equipment Maintenance	\$0.00	\$0.00	\$0.00	0%
100-0300-410-05-20	Insurance	\$75,500.00	\$75,500.00	\$0.00	0%
100-0300-410-05-30	Telephone & Radio	\$2,000.00	\$1,600.00	(\$400.00)	-20%
100-0300-410-05-40	Advertising	\$500.00	\$500.00	\$0.00	0%
100-0300-410-05-41	Publication Costs	\$5,800.00	\$0.00	(\$5,800.00)	-100%
100-0300-410-05-50	Printing Supplies	\$500.00	\$500.00	\$0.00	0%
100-0300-410-05-60	Clothing Allowance	\$0.00	\$750.00	\$750.00	100%
100-0300-410-05-64	Other Services/Computer Cost	\$10,200.00	\$10,500.00	\$300.00	3%
100-0300-410-05-70	Recognition Banquet	\$10,000.00	\$12,000.00	\$2,000.00	20%
100-0300-410-05-71	Tuition Reimbursement	\$20,000.00	\$20,000.00	\$0.00	0%
100-0300-410-05-80	Travel & Seminars	\$3,500.00	\$4,000.00	\$500.00	14%
100-0300-410-06-15	Operating Supplies	\$7,000.00	\$7,000.00	\$0.00	0%
100-0300-410-06-26	Gasoline,Diesel Fuel,Oil	\$150.00	\$300.00	\$150.00	100%
	<b>Total Operating Expenditures</b>	<b><u>\$346,150.00</u></b>	<b><u>\$355,150.00</u></b>	\$9,000.00	3%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$866,240.00</u></b>	<b><u>\$990,250.00</u></b>	\$124,010.00	14%

## Animal Control

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1200-423-01-10	Full-Time Employees	\$200,739.00	\$203,000.00	\$2,261.00	1%
100-1200-423-01-30	Overtime	\$2,000.00	\$2,000.00	\$0.00	0%
100-1200-423-02-10	Group Insurance	\$56,802.00	\$56,900.00	\$98.00	0%
100-1200-423-02-20	FICA/Medicare	\$15,018.00	\$15,500.00	\$482.00	3%
100-1200-423-02-40	Employer's Share-DC Plan	\$18,178.00	\$14,800.00	(\$3,378.00)	-19%
100-1200-423-02-50	Unemployment	\$602.00	\$700.00	\$98.00	16%
100-1200-423-02-60	Workers Compensation	\$2,220.00	\$2,200.00	(\$20.00)	-1%
100-1200-423-02-90	Other Employee Benefits	\$2,136.00	\$2,200.00	\$64.00	3%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$297,695.00</u></b>	<b><u>\$297,300.00</u></b>	(\$395.00)	0%
100-1200-423-04-42	Animal Control-Equipment	\$1,000.00	\$2,000.00	\$1,000.00	100%
100-1200-423-05-20	Insurance	\$1,750.00	\$2,300.00	\$550.00	31%
100-1200-423-05-50	Printing Supplies	\$100.00	\$200.00	\$100.00	100%
100-1200-423-05-64	Technology	\$500.00	\$500.00	\$0.00	0%
100-1200-423-05-80	Travel and Seminars	\$1,000.00	\$2,000.00	\$1,000.00	100%
100-1200-423-06-15	Operating Supplies	\$32,500.00	\$20,500.00	(\$12,000.00)	-37%
100-1200-423-06-20	Vehicle Supplies	\$1,000.00	\$0.00	(\$1,000.00)	-100%
100-1200-423-06-26	Gasoline, Diesel Fuel, Oil	\$5,000.00	\$5,500.00	\$500.00	10%
	<b>Total Operating Expenditures</b>	<b><u>\$42,850.00</u></b>	<b><u>\$33,000.00</u></b>	(\$9,850.00)	-23%
100-1200-423-07-20	Building & Structures	\$18,000.00	\$5,000.00	(\$13,000.00)	-72%
100-1200-423-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	<b>Total Capital Purchases</b>	<b><u>\$18,000.00</u></b>	<b><u>\$5,000.00</u></b>	(\$13,000.00)	-72%
	<b>Total Budget</b>	<b><u>\$358,545.00</u></b>	<b><u>\$335,300.00</u></b>	(\$23,245.00)	-6%

## Assessing

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0600-416-01-10	Full-Time Employees	\$401,473.00	\$410,000.00	\$8,527.00	2%
100-0600-416-01-20	Part-Time Employees	\$21,120.00	\$21,500.00	\$380.00	2%
100-0600-416-01-30	Overtime	\$100.00	\$100.00	\$0.00	0%
100-0600-416-02-10	Group Insurance	\$97,439.00	\$109,600.00	\$12,161.00	12%
100-0600-416-02-20	FICA/Medicare	\$30,552.00	\$33,000.00	\$2,448.00	8%
100-0600-416-02-40	Employer's Share--DC Plan	\$34,447.00	\$36,500.00	\$2,053.00	6%
100-0600-416-02-50	Unemployment	\$1,204.00	\$1,300.00	\$96.00	8%
100-0600-416-02-60	Workers Compensation	\$555.00	\$600.00	\$45.00	8%
100-0600-416-02-90	Other Employee Benefits	\$3,204.00	\$3,200.00	(\$4.00)	0%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$590,094.00</u></b>	<b><u>\$615,800.00</u></b>	\$25,706.00	4%
100-0600-416-03-22	Contracted Labor	\$150,000.00	\$10,000.00	(\$140,000.00)	-93%
100-0600-416-03-90	Associations	\$750.00	\$800.00	\$50.00	7%
100-0600-416-04-42	General Fund-Assessor-Equipment	\$250.00	\$300.00	\$50.00	20%
100-0600-416-05-20	Insurance	\$850.00	\$900.00	\$50.00	6%
100-0600-416-05-30	Telephone & Radio	\$1,600.00	\$1,600.00	\$0.00	0%
100-0600-416-05-40	Advertising	\$1,000.00	\$200.00	(\$800.00)	-80%
100-0600-416-05-50	Printing Supplies	\$400.00	\$400.00	\$0.00	0%
100-0600-416-05-60	Clothing Allowance	\$0.00	\$1,100.00	\$1,100.00	100%
100-0600-416-05-64	Technology	\$30,000.00	\$30,000.00	\$0.00	0%
100-0600-416-05-80	Travel & Seminars	\$10,000.00	\$10,000.00	\$0.00	0%
100-0600-416-06-15	Operating Supplies	\$12,000.00	\$13,500.00	\$1,500.00	13%
100-0600-416-06-26	Gasoline,Diesel Fuel,Oil	\$1,000.00	\$600.00	(\$400.00)	-40%
	<b>Total Operating Expenditures</b>	<b><u>\$207,850.00</u></b>	<b><u>\$69,400.00</u></b>	(\$138,450.00)	-67%
100-0600-416-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	100%
	<b>Total Budget</b>	<b><u>\$797,944.00</u></b>	<b><u>\$685,200.00</u></b>	(\$112,744.00)	-14%

## Building and Codes

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1400-563-01-10	Full-Time	\$425,635.00	\$448,500.00	\$22,865.00	5%
100-1400-563-01-20	Part-Time Employees	\$0.00	\$0.00	\$0.00	0%
100-1400-563-01-30	Overtime	\$1,500.00	\$1,500.00	\$0.00	0%
100-1400-563-02-10	Group Insurance	\$68,858.00	\$80,100.00	\$11,242.00	16%
100-1400-563-02-20	FICA/Medicare	\$31,949.00	\$34,100.00	\$2,151.00	7%
100-1400-563-02-40	Employer's Share--DC Plan	\$33,799.00	\$36,100.00	\$2,301.00	7%
100-1400-563-02-50	Unemployment	\$1,258.00	\$1,300.00	\$42.00	3%
100-1400-563-02-60	Workers Compensation	\$636.00	\$600.00	(\$36.00)	-6%
100-1400-563-02-90	Other Employee Benefits	\$3,205.00	\$3,200.00	(\$5.00)	0%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$566,840.00</u></b>	<b><u>\$605,400.00</u></b>	\$38,560.00	7%
100-1400-563-03-12	Board of Adjustment mtgs.	\$7,000.00	\$7,000.00	\$0.00	0%
100-1400-563-03-22	Contracted Labor	\$50,000.00	\$50,000.00	\$0.00	0%
100-1400-563-03-90	Associations	\$3,500.00	\$2,000.00	(\$1,500.00)	-43%
100-1400-563-04-42	Equip/Vehicle Maintenance	\$2,000.00	\$2,000.00	\$0.00	0%
100-1400-563-05-20	Insurance	\$4,000.00	\$4,000.00	\$0.00	0%
100-1400-563-05-30	Telephone and Radio	\$5,000.00	\$4,700.00	(\$300.00)	-6%
100-1400-563-05-40	Advertising	\$100.00	\$0.00	(\$100.00)	-100%
100-1400-563-05-41	Publication Costs	\$500.00	\$500.00	\$0.00	0%
100-1400-563-05-50	Printing Supplies	\$3,000.00	\$3,000.00	\$0.00	0%
100-1400-563-05-60	Clothing Allowance	\$0.00	\$2,100.00	\$2,100.00	100%
100-1400-563-05-64	Technology	\$1,500.00	\$3,000.00	\$1,500.00	100%
100-1400-563-05-80	Travel & Seminars	\$7,500.00	\$10,000.00	\$2,500.00	33%
100-1400-563-06-15	Operating Supplies	\$4,500.00	\$3,000.00	(\$1,500.00)	-33%
100-1400-563-06-26	Gasoline, Diesel Fuel, Oil	\$5,500.00	\$5,500.00	\$0.00	0%
	<b>Total Operating Expenditures</b>	<b><u>\$94,100.00</u></b>	<b><u>\$96,800.00</u></b>	\$2,700.00	3%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$660,940.00</u></b>	<b><u>\$702,200.00</u></b>	\$41,260.00	6%

## Building and Sites

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0700-417-01-10	Full-Time Employees	\$640,821.00	\$439,000.00	(\$201,821.00)	-31%
100-0700-417-01-20	Part-Time Employees	\$132,000.00	\$99,000.00	(\$33,000.00)	-25%
100-0700-417-01-30	Overtime	\$25,000.00	\$22,000.00	(\$3,000.00)	-12%
100-0700-417-02-10	Group Insurance	\$192,465.00	\$126,800.00	(\$65,665.00)	-34%
100-0700-417-02-20	FICA/Medicare	\$56,645.00	\$42,800.00	(\$13,845.00)	-24%
100-0700-417-02-40	Employer's Share--DC Plan	\$55,889.00	\$35,000.00	(\$20,889.00)	-37%
100-0700-417-02-50	Unemployment	\$1,920.00	\$1,300.00	(\$620.00)	-32%
100-0700-417-02-60	Workers Compensation	\$10,135.00	\$5,900.00	(\$4,235.00)	-42%
100-0700-417-02-90	Other Employee Benefits	\$6,408.00	\$3,700.00	(\$2,708.00)	-42%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$1,121,283.00</u></b>	<b><u>\$775,500.00</u></b>	(\$345,783.00)	-31%
100-0700-417-03-22	Contracted Labor	\$150,000.00	\$198,000.00	\$48,000.00	32%
100-0700-417-04-10	Electricity	\$275,000.00	\$250,000.00	(\$25,000.00)	-9%
100-0700-417-04-24	Grounds Maintenance	\$5,000.00	\$5,000.00	\$0.00	0%
100-0700-417-04-30	Building Repairs	\$70,000.00	\$80,000.00	\$10,000.00	14%
100-0700-417-04-42	Equip/Vehicle Maintenance	\$30,000.00	\$30,000.00	\$0.00	0%
100-0700-417-05-20	Insurance	\$45,000.00	\$45,000.00	\$0.00	0%
100-0700-417-05-30	Telephone & Radio	\$3,500.00	\$4,000.00	\$500.00	14%
100-0700-417-05-40	Advertising	\$250.00	\$300.00	\$50.00	20%
100-0700-417-05-50	Other Services/Printing	\$500.00	\$500.00	\$0.00	0%
100-0700-417-05-60	Clothing Allowance	\$0.00	\$2,100.00	\$2,100.00	100%
100-0700-417-05-64	Technology	\$5,000.00	\$4,500.00	(\$500.00)	-10%
100-0700-417-05-80	Travel & Seminars	\$1,500.00	\$2,100.00	\$600.00	40%
100-0700-417-06-14	Janitorial Supplies	\$50,000.00	\$50,000.00	\$0.00	0%
100-0700-417-06-15	Operating Supplies	\$40,000.00	\$40,000.00	\$0.00	0%
100-0700-417-06-20	Vehicle Supplies	\$500.00	\$0.00	(\$500.00)	-100%
100-0700-417-06-26	Gasoline, Diesel Fuel,Oil	\$25,000.00	\$25,000.00	\$0.00	0%
100-0700-417-09-10	Chemicals	\$40,000.00	\$25,000.00	(\$15,000.00)	-38%
	<b>Total Operating Expenditures</b>	<b><u>\$741,250.00</u></b>	<b><u>\$761,500.00</u></b>	\$20,250.00	3%
100-0700-417-07-20	Buildings & Structures	\$40,000.00	\$12,000.00	(\$28,000.00)	-70%
100-0700-417-07-30	Imp- Other Than Buildings	\$20,000.00	\$0.00	(\$20,000.00)	-100%
100-0700-417-07-40	Equipment	\$39,000.00	\$30,000.00	(\$9,000.00)	-23%
	<b>Total Capital Purchases</b>	<b><u>\$99,000.00</u></b>	<b><u>\$42,000.00</u></b>	(\$57,000.00)	-58%
100-0700-417-10-00	Capital Lease Principal	\$0.00	\$40,150.00	\$40,150.00	100%
100-0700-417-20-00	Capital Lease Interest	\$0.00	\$7,350.00	\$7,350.00	100%
	<b>Total Non-Departmental Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$47,500.00</u></b>	\$47,500.00	100%
	<b>Total Budget</b>	<b><u>\$1,961,533.00</u></b>	<b><u>\$1,626,500.00</u></b>	(\$335,033.00)	-17%

## City Commission

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0100-411-01-20	Part-Time Employees	\$99,290.00	\$102,300.00	\$3,010.00	3%
100-0100-411-01-30	Overtime	\$0.00	\$5,000.00	\$5,000.00	100%
100-0100-411-02-20	FICA/Medicare	\$7,670.00	\$8,200.00	\$530.00	7%
100-0100-411-02-50	Unemployment	\$293.00	\$300.00	\$7.00	2%
100-0100-411-02-60	Workers Compensation	\$292.00	\$300.00	\$8.00	3%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$107,545.00</u></b>	<b><u>\$116,100.00</u></b>	\$8,555.00	8%
100-0100-411-03-10	Election Costs	\$0.00	\$16,000.00	\$16,000.00	100%
100-0100-411-03-90	Associations	\$5,000.00	\$9,500.00	\$4,500.00	90%
100-0100-411-05-41	Publication Costs	\$20,000.00	\$25,000.00	\$5,000.00	25%
100-0100-411-05-64	Technology	\$100.00	\$100.00	\$0.00	0%
100-0100-411-05-80	Travel & Seminars	\$5,000.00	\$7,500.00	\$2,500.00	50%
100-0100-411-06-15	Operating Supplies	\$750.00	\$1,000.00	\$250.00	33%
100-0100-411-08-00	City Commission / Subsidies	\$57,500.00	\$55,000.00	(\$2,500.00)	-4%
	<b>Total Operating Expenditures</b>	<b><u>\$88,350.00</u></b>	<b><u>\$114,100.00</u></b>	\$25,750.00	29%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$195,895.00</u></b>	<b><u>\$230,200.00</u></b>	\$34,305.00	18%

## SUBSIDIES BREAKDOWN

	2025	2026
<b>1% Sales Tax</b>		
Domestic Violence Shelter	\$30,000	\$32,500
Stark Development	\$750,000	\$800,000
<b>Stark Devl. City Match Grant</b>	\$150,000	<b>\$150,000</b>
Public Transit / Eldercare	\$250,000	\$252,000
Senior Citizen Grant Program	\$60,000	\$60,000
Southwest Regional Grant Program	\$60,000	\$60,000
United Way Of Dickinson	\$5,770	\$6,000
Sunrise Youth Bureau	\$22,000	\$24,000
<b>TOTAL</b>	<b>\$1,327,770</b>	<b>\$1,384,500</b>
<b>General Fund</b>		
Imagination Library	\$10,000	\$10,000
Community Action Partnership	\$17,500	\$15,000
Dickinson City Band	\$2,500	\$2,500
House of Manna	\$12,500	\$12,500
Western Wellness Foundation	\$15,000	\$15,000
<b>TOTAL</b>	<b>\$57,500</b>	<b>\$55,000</b>
<b>Hospitality Tax</b>		
Theodore Roosevelt Symposium	\$6,500	\$6,500
Chamber of Commerce	\$12,500	\$12,500
CVB Grant (per municipal code)	\$50,000	\$50,000
Pegus Fireworks		\$50,000
NDLC Spring Conference		\$4,500
<b>TOTAL</b>	<b>\$69,000</b>	<b>\$123,500</b>
<b>1/2% Sales Tax</b>		
Park and Rec Projects	\$350,000	
WRCC Subsidy	\$500,000	\$1,500,000
<b>TOTAL</b>	<b>\$850,000</b>	<b>\$1,500,000</b>
<b>ARPA</b>		
Sign on Bonuses PW/PD/PSCC	\$50,000	
Fire House Assessment Study	\$50,000	
SW Art Gallery & Science Center	\$125,000	\$125,000
Park & Rec Community Center Improvm.	\$100,000	
New Ambulance Service	\$500,000	\$588,780
<b>TOTAL</b>	<b>\$825,000</b>	<b>\$713,780</b>
	<b>\$3,129,270</b>	<b>\$3,776,780</b>

## Community Development

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1600-424-01-10	Full-Time Employees	\$277,047.00	\$295,800.00	\$18,753.00	7%
100-1600-424-01-30	Overtime	\$500.00	\$500.00	\$0.00	0%
100-1600-424-02-10	Group Insurance	\$37,647.00	\$34,300.00	(\$3,347.00)	-9%
100-1600-424-02-20	FICA/Medicare	\$21,150.00	\$22,600.00	\$1,450.00	7%
100-1600-424-02-40	Employer's Share-DC Plan	\$25,601.00	\$25,300.00	(\$301.00)	-1%
100-1600-424-02-50	Unemployment	\$831.00	\$900.00	\$69.00	8%
100-1600-424-02-60	Workers Compensation	\$237.00	\$250.00	\$13.00	5%
100-1600-424-02-90	Other Employee Benefits	\$1,602.00	\$1,600.00	(\$2.00)	0%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$364,615.00</u></b>	<b><u>\$381,250.00</u></b>	\$16,635.00	5%
100-1600-424-03-12	Board Meetings	\$0.00	\$0.00	\$0.00	0%
100-1600-424-03-22	Contracted Labor	\$0.00	\$0.00	\$0.00	0%
100-1600-424-03-31	Engineering Fees	\$0.00	\$0.00	\$0.00	0%
100-1600-424-03-90	Associations	\$1,000.00	\$500.00	(\$500.00)	-50%
100-1600-424-04-42	Equip/Vehicle Maintenance	\$0.00	\$0.00	\$0.00	0%
100-1600-424-05-20	Insurance	\$100.00	\$100.00	\$0.00	0%
100-1600-424-05-30	Telephone & Radio	\$1,100.00	\$1,300.00	\$200.00	18%
100-1600-424-05-60	Clothing Allowance	\$0.00	\$450.00	\$450.00	100%
100-1600-424-05-64	Technology	\$2,000.00	\$1,500.00	(\$500.00)	-25%
100-1600-424-05-80	Travel & Seminars	\$2,500.00	\$2,200.00	(\$300.00)	-12%
100-1600-424-06-15	Operating Supplies	\$2,000.00	\$800.00	(\$1,200.00)	-60%
100-1600-424-06-26	Gasoline, Diesel Fuel, Oil	\$750.00	\$100.00	(\$650.00)	-87%
	<b>Total Operating Expenditures</b>	<b><u>\$9,450.00</u></b>	<b><u>\$6,950.00</u></b>	(\$2,500.00)	-26%
	<b>Total Budget</b>	<b><u>\$374,065.00</u></b>	<b><u>\$388,200.00</u></b>	\$14,135.00	4%



## Contingency, Reserves, & Transfers to Other Funds

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0000-489-80-40	Other Expenditures / Contingency	\$50,000.00	\$50,000.00	\$0.00	0%
100-0000-489-80-41	General Fund Bad Debt Expense	\$10,000.00	\$5,000.00	(\$5,000.00)	-50%
100-0000-489-80-42	Other Expenditures / Wage Contingency	\$25,000.00	\$0.00	(\$25,000.00)	-100%
100-0000-491-20-18	Special Revenue Funds / Dickinson Future Fund	\$25,000.00	\$25,000.00	\$0.00	0%
100-0000-491-20-46	Transfer Out / Ambulance	\$500,000.00	\$0.00	(\$500,000.00)	-100%
100-0000-491-30-39	Special Revenue Funds / General Capital Leases	\$485,000.00	\$0.00	(\$485,000.00)	-100%
100-0000-491-60-12	Internal Service Funds / Operating Transfer Out	\$169,200.00	\$267,700.00	\$98,500.00	58%
100-0000-491-80-11	Trust Funds / City Employee Retirement	\$583,434.00	\$593,970.00	\$10,536.00	2%
100-0000-491-80-12	Trust Funds / Police Pension Fund	\$524,064.00	\$459,620.00	(\$64,444.00)	-12%
100-0000-491-80-13	Trust Funds / Volunteer-Fire Retirement	\$21,249.00	\$10,420.00	(\$10,829.00)	-51%
100-0000-491-80-14	Trust Funds / OPEB - Health Insurance	\$0.00	\$0.00	\$0.00	0%
<b>Total Expenditures</b>		<b><u>\$2,392,947.00</u></b>	<b><u>\$1,411,710.00</u></b>	(\$981,237.00)	-41%
<b>Total Budget</b>		<b><u>\$2,392,947.00</u></b>	<b><u>\$1,411,710.00</u></b>	(\$981,237.00)	-41%

## Dickinson Motor Vehicle Branch Office

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1800-428-01-10	Full-Time Employees	\$0.00	\$246,800.00	\$246,800.00	100%
100-1800-428-01-30	Overtime	\$0.00	\$100.00	\$100.00	100%
100-1800-428-02-10	Group Insurance	\$0.00	\$50,800.00	\$50,800.00	100%
100-1800-428-02-20	FICA/Medicare	\$0.00	\$18,900.00	\$18,900.00	100%
100-1800-428-02-40	Retirement	\$0.00	\$10,100.00	\$10,100.00	100%
100-1800-428-02-50	Unemployment	\$0.00	\$800.00	\$800.00	100%
100-1800-428-02-60	Workers Compensation	\$0.00	\$400.00	\$400.00	100%
100-1800-428-02-90	Other Employee Benefits	\$0.00	\$2,700.00	\$2,700.00	100%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$0.00</u></b>	<b><u>\$330,600.00</u></b>	\$330,600.00	100%
100-1800-428-03-22	Contracted Labor	\$0.00	\$20,000.00	\$20,000.00	100%
100-1800-428-03-90	Associations	\$0.00	\$100.00	\$100.00	100%
100-1800-428-05-20	Insurance	\$0.00	\$100.00	\$100.00	100%
100-1800-428-05-30	Telephone & Radio	\$0.00	\$500.00	\$500.00	100%
100-1800-428-05-40	Advertising	\$0.00	\$100.00	\$100.00	100%
100-1800-428-05-50	Printing	\$0.00	\$3,000.00	\$3,000.00	100%
100-1800-428-05-60	Clothing Allowance	\$0.00	\$750.00	\$750.00	100%
100-1800-428-05-64	Technology	\$0.00	\$7,000.00	\$7,000.00	100%
100-1800-428-05-80	Travel & Seminars	\$0.00	\$1,300.00	\$1,300.00	100%
100-1800-428-06-15	Operating Supplies	\$0.00	\$6,000.00	\$6,000.00	100%
100-1800-428-06-26	Gasoline, Diesel Fuel,Oil	\$0.00	\$100.00	\$100.00	100%
	<b>Total Operating Expenditures</b>	<b><u>\$0.00</u></b>	<b><u>\$38,950.00</u></b>	\$38,950.00	100%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$0.00</u></b>	<b><u>\$369,550.00</u></b>	\$369,550.00	100%

## Engineering

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-2000-430-01-10	Full-Time Employees	\$472,900.00	\$564,900.00	\$92,000.00	19%
100-2000-430-01-20	Part time	\$0.00	\$0.00	\$0.00	0%
100-2000-430-01-30	Overtime	\$5,000.00	\$5,000.00	\$0.00	0%
100-2000-430-02-10	Group Insurance	\$64,785.00	\$110,900.00	\$46,115.00	71%
100-2000-430-02-20	FICA/Medicare	\$33,931.00	\$43,100.00	\$9,169.00	27%
100-2000-430-02-40	Employer's Share-Engineering-DC Plan	\$36,644.00	\$39,900.00	\$3,256.00	9%
100-2000-430-02-50	Unemployment	\$1,247.00	\$1,700.00	\$453.00	36%
100-2000-430-02-60	Workers Compensation	\$734.00	\$3,200.00	\$2,466.00	336%
100-2000-430-02-90	Other Employee Benefits	\$3,204.00	\$3,700.00	\$496.00	15%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$618,445.00</u></b>	<b><u>\$772,400.00</u></b>	\$153,955.00	25%
100-2000-430-03-22	Contracted Labor	\$20,000.00	\$20,000.00	\$0.00	0%
100-2000-430-03-90	Associations	\$2,000.00	\$400.00	(\$1,600.00)	-80%
100-2000-430-04-42	Equip/Vehicle Maintenance	\$2,000.00	\$2,000.00	\$0.00	0%
100-2000-430-05-20	Insurance	\$3,500.00	\$3,500.00	\$0.00	0%
100-2000-430-05-30	Telephone & Radio	\$3,500.00	\$3,500.00	\$0.00	0%
100-2000-430-05-40	Advertising	\$1,500.00	\$1,500.00	\$0.00	0%
100-2000-430-05-50	Printing Supplies	\$1,000.00	\$1,000.00	\$0.00	0%
100-2000-430-05-60	Clothing Allowance	\$0.00	\$1,500.00	\$1,500.00	100%
100-2000-430-05-64	Technology	\$32,000.00	\$36,000.00	\$4,000.00	13%
100-2000-430-05-80	Travel & Seminars	\$5,000.00	\$5,000.00	\$0.00	0%
100-2000-430-06-15	Operating Supplies	\$7,000.00	\$7,000.00	\$0.00	0%
100-2000-430-06-26	Gasoline, Diesel Fuel,Oil	\$5,500.00	\$4,500.00	(\$1,000.00)	-18%
	<b>Total Operating Expenditures</b>	<b><u>\$83,000.00</u></b>	<b><u>\$85,900.00</u></b>	\$2,900.00	3%
100-2000-430-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$701,445.00</u></b>	<b><u>\$858,300.00</u></b>	\$156,855.00	22%

## Finance

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0400-414-01-10	Full-Time Employees	\$256,475.00	\$349,000.00	\$92,525.00	36%
100-0400-414-01-30	Overtime-Finance	\$250.00	\$200.00	(\$50.00)	-20%
100-0400-414-02-10	Group Insurance-Finance	\$62,731.00	\$73,000.00	\$10,269.00	16%
100-0400-414-02-20	FICA/Medicare-Finance	\$19,540.00	\$26,600.00	\$7,060.00	36%
100-0400-414-02-40	Employer's Share-DC Plan	\$23,652.00	\$27,800.00	\$4,148.00	18%
100-0400-414-02-50	Unemployment-Finance	\$770.00	\$1,100.00	\$330.00	43%
100-0400-414-02-60	Workers Compensation-Finance	\$261.00	\$400.00	\$139.00	53%
100-0400-414-02-90	Other Employee Benefits-Finance	\$2,136.00	\$2,700.00	\$564.00	26%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$365,815.00</u></b>	<b><u>\$480,800.00</u></b>	\$114,985.00	31%
100-0400-414-03-11	Board Meetings	\$800.00	\$800.00	\$0.00	0%
100-0400-414-03-22	Contracted Labor-Finance	\$8,000.00	\$7,500.00	(\$500.00)	-6%
100-0400-414-03-80	Audit-Finance	\$52,000.00	\$60,000.00	\$8,000.00	15%
100-0400-414-03-90	Associations-Finance	\$200.00	\$200.00	\$0.00	0%
100-0400-414-05-20	Insurance-Finance	\$50.00	\$50.00	\$0.00	0%
100-0400-414-05-30	Telephone & Radio-Finance	\$35,000.00	\$37,000.00	\$2,000.00	6%
100-0400-414-05-40	Advertising-Finance	\$1,200.00	\$500.00	(\$700.00)	-58%
100-0400-414-05-50	Printing-Finance	\$5,000.00	\$3,000.00	(\$2,000.00)	-40%
100-0400-414-05-60	Clothing Allowance	\$0.00	\$750.00	\$750.00	100%
100-0400-414-05-64	Technology	\$35,000.00	\$36,000.00	\$1,000.00	3%
100-0400-414-05-80	Travel & Seminars-Finance	\$2,500.00	\$2,500.00	\$0.00	0%
100-0400-414-06-15	Operating Supplies-Finance	\$5,500.00	\$5,500.00	\$0.00	0%
100-0400-414-06-16	Postage	\$30,000.00	\$33,000.00	\$3,000.00	10%
100-0400-414-06-26	Gasoline, Diesel Fuel,Oil-Finan	\$100.00	\$100.00	\$0.00	0%
	<b>Total Operating Expenditures</b>	<b><u>\$175,350.00</u></b>	<b><u>\$186,900.00</u></b>	\$11,550.00	7%
100-0400-414-07-40	Equipment	\$0.00	\$250,000.00	\$250,000.00	100%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$250,000.00</u></b>	\$250,000.00	100%
	<b>Total Budget</b>	<b><u>\$541,165.00</u></b>	<b><u>\$917,700.00</u></b>	\$376,535.00	70%

## Fire

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1100-421-01-10	Full-Time Employees	\$1,862,379.00	\$1,930,200.00	\$67,821.00	4%
100-1100-421-01-20	Part-Time Employees	\$100,000.00	\$102,000.00	\$2,000.00	2%
100-1100-421-01-30	Overtime	\$300,000.00	\$300,000.00	\$0.00	0%
100-1100-421-02-10	Group Insurance	\$302,195.00	\$394,900.00	\$92,705.00	31%
100-1100-421-02-20	FICA/Medicare	\$159,320.00	\$178,400.00	\$19,080.00	12%
100-1100-421-02-40	Employer Share-DC Plan	\$181,525.00	\$195,900.00	\$14,375.00	8%
100-1100-421-02-50	Unemployment	\$5,396.00	\$5,800.00	\$404.00	7%
100-1100-421-02-60	Workers Compensation	\$33,260.00	\$34,600.00	\$1,340.00	4%
100-1100-421-02-90	Other Employee Benefits	\$13,350.00	\$13,700.00	\$350.00	3%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$2,957,425.00</u></b>	<b><u>\$3,155,500.00</u></b>	\$198,075.00	7%
100-1100-421-03-90	Associations	\$5,000.00	\$7,800.00	\$2,800.00	56%
100-1100-421-04-10	Electricity	\$3,500.00	\$5,000.00	\$1,500.00	43%
100-1100-421-04-42	Equipment Maintenance	\$30,000.00	\$30,000.00	\$0.00	0%
100-1100-421-04-45	Apparatus Maintenance	\$45,000.00	\$60,000.00	\$15,000.00	33%
100-1100-421-05-20	Insurance	\$35,000.00	\$35,000.00	\$0.00	0%
100-1100-421-05-30	Telephone & Radio	\$25,000.00	\$25,000.00	\$0.00	0%
100-1100-421-05-40	Advertising	\$5,000.00	\$5,000.00	\$0.00	0%
100-1100-421-05-50	Printing	\$1,600.00	\$1,500.00	(\$100.00)	-6%
100-1100-421-05-64	Other Services/ Technology	\$10,000.00	\$15,000.00	\$5,000.00	50%
100-1100-421-05-80	Travel & Seminars	\$60,000.00	\$75,000.00	\$15,000.00	25%
100-1100-421-05-91	Medical	\$20,000.00	\$20,000.00	\$0.00	0%
100-1100-421-06-15	Operating Supplies	\$102,000.00	\$102,000.00	\$0.00	0%
100-1100-421-06-16	Fire Prevention Supplies	\$13,000.00	\$15,000.00	\$2,000.00	15%
100-1100-421-06-25	Uniform Purchasing	\$25,000.00	\$30,000.00	\$5,000.00	20%
100-1100-421-06-26	Gasoline, Diesel Fuel,Oil	\$27,000.00	\$30,000.00	\$3,000.00	11%
	<b>Total Operating Expenditures</b>	<b><u>\$407,100.00</u></b>	<b><u>\$456,300.00</u></b>	\$49,200.00	12%
100-1100-421-07-40	Equipment	\$0.00	\$20,000.00	\$20,000.00	100%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$20,000.00</u></b>	\$20,000.00	100%
100-1100-421-10-00	Capital Lease Principal	\$0.00	\$39,100.00	\$39,100.00	100%
100-1100-421-20-00	Capital Lease Interest	\$0.00	\$5,900.00	\$5,900.00	100%
	<b>Total Non-Departmental Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$45,000.00</u></b>	\$5,900.00	100%
	<b>Total Budget</b>	<b><u>\$3,364,525.00</u></b>	<b><u>\$3,676,800.00</u></b>	\$312,275.00	9%

## Forestry

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-3400-454-01-10	Full-Time Employees	\$70,260.00	\$75,300.00	\$5,040.00	7%
100-3400-454-01-20	Part-Time Employees	\$33,000.00	\$33,600.00	\$600.00	2%
100-3400-454-01-30	Overtime	\$2,000.00	\$2,000.00	\$0.00	0%
100-3400-454-02-10	Group Insurance	\$20,127.00	\$23,500.00	\$3,373.00	17%
100-3400-454-02-20	FICA/Medicare	\$7,473.00	\$8,400.00	\$927.00	12%
100-3400-454-02-40	Employer's Share--DC Plan	\$5,820.00	\$7,000.00	\$1,180.00	20%
100-3400-454-02-50	Unemployment	\$189.00	\$300.00	\$111.00	59%
100-3400-454-02-60	Workers Compensation	\$2,322.00	\$2,400.00	\$78.00	3%
100-3400-454-02-90	Other Employee Benefits	\$534.00	\$600.00	\$66.00	12%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$141,725.00</u></b>	<b><u>\$153,100.00</u></b>	\$11,375.00	8%
100-3400-454-03-22	Contracted Labor	\$40,000.00	\$40,000.00	\$0.00	0%
100-3400-454-04-42	Equip/Vehicle Maintenance	\$2,500.00	\$3,500.00	\$1,000.00	40%
100-3400-454-05-20	Insurance	\$3,000.00	\$3,000.00	\$0.00	0%
100-3400-454-05-30	Telephone & Radio	\$1,000.00	\$1,000.00	\$0.00	0%
100-3400-454-05-64	Technology	\$500.00	\$0.00	(\$500.00)	-100%
100-3400-454-05-80	Travel & Seminars	\$1,000.00	\$1,000.00	\$0.00	0%
100-3400-454-06-15	Operating Supplies	\$7,500.00	\$7,500.00	\$0.00	0%
100-3400-454-05-60	Clothing Allowance	\$0.00	\$300.00	\$300.00	100%
100-3400-454-06-18	Trees & Flowers	\$40,000.00	\$40,000.00	\$0.00	0%
100-3400-454-06-20	Vehicle Supplies	\$1,000.00	\$0.00	(\$1,000.00)	-100%
100-3400-454-06-26	Gasoline,Diesel Fuel,Oil	\$6,000.00	\$6,000.00	\$0.00	0%
	<b>Total Operating Expenditures</b>	<b><u>\$102,500.00</u></b>	<b><u>\$102,300.00</u></b>	(\$200.00)	0%
100-3400-454-07-30	Imp Other than Buildings	\$0.00	\$0.00	\$0.00	0%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$244,225.00</u></b>	<b><u>\$255,400.00</u></b>	\$11,175.00	5%

## Human Resources

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0800-418-01-10	Full-Time Employees	\$319,868.00	\$251,400.00	(\$68,468.00)	-21%
100-0800-418-01-30	Overtime	\$200.00	\$200.00	\$0.00	0%
100-0800-418-02-10	Group Insurance	\$64,000.00	\$50,250.00	(\$13,750.00)	-21%
100-0800-418-02-20	FICA/Medicare	\$24,378.00	\$19,150.00	(\$5,228.00)	-21%
100-0800-418-02-40	Employer's Share--DC Plan	\$29,508.00	\$22,600.00	(\$6,908.00)	-23%
100-0800-418-02-50	Unemployment	\$960.00	\$800.00	(\$160.00)	-17%
100-0800-418-02-60	Workers Compensation	\$345.00	\$300.00	(\$45.00)	-13%
100-0800-418-02-90	Other Employee Benefits	\$2,136.00	\$1,600.00	(\$536.00)	-25%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$441,395.00</u></b>	<b><u>\$346,300.00</u></b>	(\$95,095.00)	-22%
100-0800-418-03-11	Board Meetings	\$1,000.00	\$1,500.00	\$500.00	50%
100-0800-418-03-21	Attorney's Fees	\$25,000.00	\$25,000.00	\$0.00	0%
100-0800-418-03-22	Contracted Labor	\$5,000.00	\$5,000.00	\$0.00	0%
100-0800-418-03-90	Associations	\$1,450.00	\$1,000.00	(\$450.00)	-31%
100-0800-418-05-01	Safety Program	\$7,000.00	\$0.00	(\$7,000.00)	-100%
100-0800-418-05-30	Telephone & Radio	\$1,400.00	\$1,600.00	\$200.00	14%
100-0800-418-05-40	Advertising	\$250.00	\$800.00	\$550.00	220%
100-0800-418-05-50	Printing	\$500.00	\$500.00	\$0.00	0%
100-0800-418-05-60	Clothing Allowance	\$0.00	\$450.00	\$450.00	100%
100-0800-418-05-64	Technology	\$32,200.00	\$21,300.00	(\$10,900.00)	-34%
100-0800-418-05-66	Employee Training	\$5,000.00	\$5,000.00	\$0.00	0%
100-0800-418-05-80	Travel & Seminars	\$6,000.00	\$5,600.00	(\$400.00)	-7%
100-0800-418-06-15	Operating Supplies	\$1,500.00	\$1,500.00	\$0.00	0%
100-0800-418-06-26	Gasoline, Diesel Fuel, Oil	\$250.00	\$100.00	(\$150.00)	-60%
	<b>Total Operating Expenditures</b>	<b><u>\$86,550.00</u></b>	<b><u>\$69,350.00</u></b>	(\$17,200.00)	-20%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$527,945.00</u></b>	<b><u>\$415,650.00</u></b>	(\$112,295.00)	-21%

## Information Technology

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0500-415-01-10	Full-Time Employees	\$314,266.00	\$338,000.00	\$23,734.00	8%
100-0500-415-01-30	Overtime	\$100.00	\$100.00	\$0.00	0%
100-0500-415-02-10	Group Insurance	\$62,629.00	\$73,000.00	\$10,371.00	17%
100-0500-415-02-20	FICA/Medicare	\$22,390.00	\$25,800.00	\$3,410.00	15%
100-0500-415-02-40	Employer's Plan-DC Plan	\$27,104.00	\$31,200.00	\$4,096.00	15%
100-0500-415-02-50	Unemployment	\$881.00	\$1,000.00	\$119.00	14%
100-0500-415-02-60	Workers' Compensation	\$384.00	\$400.00	\$16.00	4%
100-0500-415-02-90	Other Employee Benefits	\$2,136.00	\$2,200.00	\$64.00	3%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$429,890.00</u></b>	<b><u>\$471,700.00</u></b>	\$41,810.00	10%
100-0500-415-04-42	Property Services / Equip Maint	\$0.00	\$300.00	\$300.00	100%
100-0500-415-05-20	Insurance	\$2,200.00	\$2,200.00	\$0.00	0%
100-0500-415-05-30	Telephone & Radio	\$3,075.00	\$3,100.00	\$25.00	1%
100-0500-415-05-50	Other Services/Printing	\$47,000.00	\$47,000.00	\$0.00	0%
100-0500-415-05-60	Clothing Allowance	\$0.00	\$600.00	\$600.00	100%
100-0500-415-05-64	Technology	\$356,200.00	\$399,200.00	\$43,000.00	12%
100-0500-415-05-65	Network Line Charges	\$76,325.00	\$91,400.00	\$15,075.00	20%
100-0500-415-05-80	Travel & Seminars	\$4,500.00	\$4,500.00	\$0.00	0%
100-0500-415-06-15	Operating Supplies	\$3,500.00	\$3,500.00	\$0.00	0%
100-0500-415-06-26	Gasonline, Diesel Fuel, Oil	\$750.00	\$800.00	\$50.00	7%
100-0500-415-09-50	Supplies	\$3,500.00	\$3,500.00	\$0.00	0%
	<b>Total Operating Expenditures</b>	<b><u>\$497,050.00</u></b>	<b><u>\$556,100.00</u></b>	\$59,050.00	12%
100-0500-415-07-40	Equipment	\$192,500.00	\$235,000.00	\$42,500.00	22%
	<b>Total Capital Purchases</b>	<b><u>\$192,500.00</u></b>	<b><u>\$235,000.00</u></b>	\$42,500.00	22%
	<b>Total Budget</b>	<b><u>\$1,119,440.00</u></b>	<b><u>\$1,262,800.00</u></b>	\$143,360.00	13%



## Marketing

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1500-425-01-10	Full-Time	\$135,870.00	\$147,700.00	\$11,830.00	9%
100-1500-425-01-30	Overtime	\$2,500.00	\$0.00	(\$2,500.00)	-100%
100-1500-425-02-10	Group Insurance	\$28,172.00	\$32,100.00	\$3,928.00	14%
100-1500-425-02-20	FICA/Medicare	\$10,395.00	\$11,300.00	\$905.00	9%
100-1500-425-02-40	Employer's Share-DC Plan	\$12,581.00	\$9,800.00	(\$2,781.00)	-22%
100-1500-425-02-50	Unemployment	\$408.00	\$500.00	\$92.00	23%
100-1500-425-02-60	Workers Compensation	\$171.00	\$200.00	\$29.00	17%
100-1500-425-02-90	Other Employee Benefits	\$1,068.00	\$1,200.00	\$132.00	12%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$191,165.00</u></b>	<b><u>\$202,800.00</u></b>	\$11,635.00	6%
100-1500-425-03-22	Contracted Labor	\$15,000.00	\$5,000.00	(\$10,000.00)	-67%
100-1500-425-03-90	Associations	\$0.00	\$500.00	\$500.00	100%
100-1500-425-05-20	Insurance	\$100.00	\$100.00	\$0.00	0%
100-1500-425-05-30	Telephone and Radio	\$1,700.00	\$1,500.00	(\$200.00)	-12%
100-1500-425-05-40	Marketing & Advertising	\$5,000.00	\$5,000.00	\$0.00	0%
100-1500-425-05-50	Printing Supplies	\$0.00	\$100.00	\$100.00	100%
100-1500-425-05-60	Clothing Allowance	\$0.00	\$300.00	\$300.00	100%
100-1500-425-05-64	Technology	\$1,000.00	\$300.00	(\$700.00)	-70%
100-1500-425-05-80	Travel & Seminar	\$1,500.00	\$1,500.00	\$0.00	0%
100-1500-425-06-15	Operating Supplies	\$4,000.00	\$2,000.00	(\$2,000.00)	-50%
100-1500-425-06-26	Gasonline	\$250.00	\$100.00	(\$150.00)	-60%
	<b>Total Operating Expenditures</b>	<b><u>\$28,550.00</u></b>	<b><u>\$16,400.00</u></b>	(\$12,150.00)	-43%
100-1500-425-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$219,715.00</u></b>	<b><u>\$219,200.00</u></b>	(\$515.00)	0%

## Municipal Court

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0200-412-01-10	Full-Time Employees	\$193,061.00	\$244,300.00	\$51,239.00	27%
100-0200-412-01-20	Part-Time Employees	\$12,000.00	\$12,200.00	\$200.00	2%
100-0200-412-01-30	Overtime	\$2,000.00	\$200.00	(\$1,800.00)	-90%
100-0200-412-02-10	Group Insurance	\$29,979.00	\$66,950.00	\$36,971.00	123%
100-0200-412-02-20	FICA/Medicare	\$14,700.00	\$19,600.00	\$4,900.00	33%
100-0200-412-02-40	Employer's Share-DC Plan	\$13,503.00	\$15,200.00	\$1,697.00	13%
100-0200-412-02-50	Unemployment	\$439.00	\$600.00	\$161.00	37%
100-0200-412-02-60	Workers Compensation	\$196.00	\$300.00	\$104.00	53%
100-0200-412-02-90	Other Employee Benefits	\$1,602.00	\$2,100.00	\$498.00	31%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$267,480.00</u></b>	<b><u>\$361,450.00</u></b>	\$93,970.00	35%
100-0200-412-03-20	Court Appointed Attorney	\$57,000.00	\$75,000.00	\$18,000.00	32%
100-0200-412-03-21	Attorney Fees	\$204,000.00	\$250,000.00	\$46,000.00	23%
100-0200-412-03-22	Contracted Labor	\$20,000.00	\$20,000.00	\$0.00	0%
100-0200-412-03-28	Prisoner Housing	\$100,000.00	\$110,000.00	\$10,000.00	10%
100-0200-412-03-90	Associations	\$200.00	\$200.00	\$0.00	0%
100-0200-412-05-20	Insurance	\$50.00	\$100.00	\$50.00	100%
100-0200-412-05-30	Telephone & Radio	\$0.00	\$300.00	\$300.00	100%
100-0200-412-05-50	Printing	\$3,000.00	\$3,000.00	\$0.00	0%
100-0200-412-05-60	Clothing Allowance	\$0.00	\$600.00	\$600.00	100%
100-0200-412-05-64	Technology	\$1,000.00	\$1,000.00	\$0.00	0%
100-0200-412-05-80	Travel & Seminars	\$500.00	\$1,000.00	\$500.00	100%
100-0200-412-06-15	Operating Supplies	\$12,000.00	\$12,000.00	\$0.00	0%
	<b>Total Operating Expenditures</b>	<b><u>\$397,750.00</u></b>	<b><u>\$473,200.00</u></b>	\$75,450.00	19%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$665,230.00</u></b>	<b><u>\$834,650.00</u></b>	\$169,420.00	25%

## Museum Center

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-3000-450-01-10	Full-Time Employees	\$387,754.00	\$457,600.00	\$69,846.00	18%
100-3000-450-01-20	Part-Time Employees	\$51,765.00	\$55,000.00	\$3,235.00	6%
100-3000-450-01-30	Overtime	\$5,200.00	\$5,500.00	\$300.00	6%
100-3000-450-02-10	Group Insurance	\$47,109.00	\$87,600.00	\$40,491.00	86%
100-3000-450-02-20	FICA/Medicare	\$31,575.00	\$39,600.00	\$8,025.00	25%
100-3000-450-02-40	Employer Share-DC Plan	\$34,474.00	\$40,800.00	\$6,326.00	18%
100-3000-450-02-50	Unemployment	\$1,163.00	\$1,300.00	\$137.00	12%
100-3000-450-02-60	Workers Compensation	\$881.00	\$1,700.00	\$819.00	93%
100-3000-450-02-90	Other Employee Benefits	\$3,204.00	\$3,700.00	\$496.00	15%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$563,125.00</u></b>	<b><u>\$692,800.00</u></b>	\$129,675.00	23%
100-3000-450-03-22	Contracted Labor	\$13,500.00	\$0.00	(\$13,500.00)	-100%
100-3000-450-03-90	Associations	\$850.00	\$400.00	(\$450.00)	-53%
100-3000-450-04-10	Electricity	\$22,000.00	\$24,000.00	\$2,000.00	9%
100-3000-450-04-24	Grounds Maintenance	\$1,000.00	\$1,000.00	\$0.00	0%
100-3000-450-04-30	Building Repairs	\$1,000.00	\$1,000.00	\$0.00	0%
100-3000-450-04-42	Equip/Vehicle Maintenance	\$2,500.00	\$2,500.00	\$0.00	0%
100-3000-450-05-20	Insurance	\$7,500.00	\$7,500.00	\$0.00	0%
100-3000-450-05-21	Insurance - Dinosaur/Artifacts	\$6,000.00	\$6,000.00	\$0.00	0%
100-3000-450-05-30	Telephone & Radio	\$1,300.00	\$1,300.00	\$0.00	0%
100-3000-450-05-40	Advertising	\$15,000.00	\$15,000.00	\$0.00	0%
100-3000-450-05-50	Printing Supplies	\$1,500.00	\$1,500.00	\$0.00	0%
100-3000-450-05-60	Clothing Allowance	\$0.00	\$1,200.00	\$1,200.00	100%
100-3000-450-05-64	Technology	\$3,000.00	\$3,000.00	\$0.00	0%
100-3000-450-05-80	Travel & Seminars	\$3,000.00	\$2,500.00	(\$500.00)	-17%
100-3000-450-05-81	Museum Education Supplies	\$3,000.00	\$2,000.00	(\$1,000.00)	-33%
100-3000-450-05-82	Special Events	\$650.00	\$700.00	\$50.00	8%
100-3000-450-06-13	Museum Field Work Supplies	\$24,000.00	\$24,000.00	\$0.00	0%
100-3000-450-06-15	Operating Supplies	\$15,000.00	\$15,500.00	\$500.00	3%
100-3000-450-06-16	Exhibit Equipment/Supplies	\$20,000.00	\$20,000.00	\$0.00	0%
100-3000-450-06-17	Collection Management	\$13,000.00	\$13,000.00	\$0.00	0%
100-3000-450-06-18	Museum / Historical Preservation	\$5,000.00	\$4,400.00	(\$600.00)	-12%
100-3000-450-06-26	Gasoline,Diesel Fuel,Oil	\$2,000.00	\$1,700.00	(\$300.00)	-15%
100-3000-450-09-05	Gift Shop Supplies	\$40,000.00	\$47,500.00	\$7,500.00	19%
100-3000-450-09-06	Museum Sales Tax Expense	\$6,000.00	\$6,000.00	\$0.00	0%
	<b>Total Operating Expenditures</b>	<b><u>\$206,800.00</u></b>	<b><u>\$201,700.00</u></b>	(\$5,100.00)	-2%
100-3000-450-07-20	Buildings and Structures	\$0.00	\$12,000.00	\$0.00	100%
100-3000-450-07-30	Museum - Imp. Other than Buildings	\$0.00	\$0.00	\$0.00	0%
100-3000-450-07-40	Equipment	\$11,000.00	\$0.00	\$0.00	-100%
	<b>Total Capital Purchases</b>	<b><u>\$11,000.00</u></b>	<b><u>\$12,000.00</u></b>	\$1,000.00	9%
	<b>Total Budget</b>	<b><u>\$780,925.00</u></b>	<b><u>\$906,500.00</u></b>	\$125,575.00	16%

## Planning

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1300-463-01-10	Full-Time Employees	\$65,155.00	\$69,200.00	\$4,045.00	6%
100-1300-463-02-10	Group Insurance	\$0.00	\$9,400.00	\$9,400.00	100%
100-1300-463-02-20	FICA/Medicare	\$4,985.00	\$5,300.00	\$315.00	6%
100-1300-463-02-40	Employer's Share--DC Plan	\$6,033.00	\$6,400.00	\$367.00	6%
100-1300-463-02-50	Unemployment	\$196.00	\$200.00	\$4.00	2%
100-1300-463-02-60	Workers Compensation	\$106.00	\$100.00	(\$6.00)	-6%
100-1300-463-02-90	Other Employee Benefits	\$535.00	\$550.00	\$15.00	3%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$77,010.00</u></b>	<b><u>\$91,150.00</u></b>	\$14,140.00	18%
100-1300-463-03-12	Board Meetings	\$10,800.00	\$10,800.00	\$0.00	0%
100-1300-463-03-22	Contracted Labor	\$66,000.00	\$69,000.00	\$3,000.00	5%
100-1300-463-03-90	Associations	\$1,000.00	\$300.00	(\$700.00)	-70%
100-1300-463-05-20	Insurance	\$50.00	\$100.00	\$50.00	100%
100-1300-463-05-30	Telephone & Radio	\$500.00	\$500.00	\$0.00	0%
100-1300-463-05-40	Advertising	\$750.00	\$0.00	(\$750.00)	-100%
100-1300-463-05-41	Publication Costs	\$0.00	\$800.00	\$800.00	100%
100-1300-463-05-50	Printing Supplies	\$100.00	\$100.00	\$0.00	0%
100-1300-463-05-60	Clothing Allowance	\$0.00	\$150.00	\$150.00	100%
100-1300-463-05-64	Technology	\$1,000.00	\$1,000.00	\$0.00	0%
100-1300-463-05-80	Travel & Seminars	\$500.00	\$1,200.00	\$700.00	140%
100-1300-463-06-15	Operating Supplies	\$2,000.00	\$2,000.00	\$0.00	0%
100-1300-463-06-26	Gasoline, Diesel Fuel,Oil	\$100.00	\$100.00	\$0.00	0%
	<b>Total Operating Expenditures</b>	<b><u>\$82,800.00</u></b>	<b><u>\$86,050.00</u></b>	\$3,250.00	4%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$159,810.00</u></b>	<b><u>\$177,200.00</u></b>	\$17,390.00	11%

## Police

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1000-420-01-10	Full-Time Employees	\$5,327,485.00	\$5,921,400.00	\$593,915.00	11%
100-1000-420-01-20	Part-Time Employees	\$0.00	\$0.00	\$0.00	0%
100-1000-420-01-30	Overtime	\$300,000.00	\$350,000.00	\$50,000.00	17%
100-1000-420-02-10	Group Insurance	\$887,039.00	\$1,158,600.00	\$271,561.00	31%
100-1000-420-02-20	FICA/Medicare	\$396,085.00	\$479,750.00	\$83,665.00	21%
100-1000-420-02-40	Employer Share-DC Plan	\$486,864.00	\$531,200.00	\$44,336.00	9%
100-1000-420-02-50	Unemployment	\$15,777.00	\$17,400.00	\$1,623.00	10%
100-1000-420-02-60	Workers Compensation	\$54,639.00	\$57,700.00	\$3,061.00	6%
100-1000-420-02-90	Other Employee Benefits	\$36,846.00	\$38,100.00	\$1,254.00	3%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$7,504,735.00</u></b>	<b><u>\$8,554,150.00</u></b>	\$1,049,415.00	14%
100-1000-420-03-22	Contracted Labor	\$9,500.00	\$41,000.00	\$31,500.00	332%
100-1000-420-03-90	Associations	\$7,000.00	\$9,500.00	\$2,500.00	36%
100-1000-420-04-42	Equip/Vehicle Maintenance	\$35,000.00	\$55,000.00	\$20,000.00	57%
100-1000-420-05-20	Insurance	\$47,000.00	\$52,000.00	\$5,000.00	11%
100-1000-420-05-30	Telephone & Radio	\$31,000.00	\$31,000.00	\$0.00	0%
100-1000-420-05-40	Advertising	\$10,000.00	\$5,000.00	(\$5,000.00)	-50%
100-1000-420-05-50	Printing Expense	\$0.00	\$300.00	\$300.00	100%
100-1000-420-05-60	Clothing Allowance	\$0.00	\$2,700.00	\$2,700.00	100%
100-1000-420-05-64	Technology	\$88,000.00	\$102,000.00	\$14,000.00	16%
100-1000-420-05-80	Travel & Seminars	\$65,000.00	\$65,000.00	\$0.00	0%
100-1000-420-06-15	Operating Supplies	\$135,000.00	\$147,000.00	\$12,000.00	9%
100-1000-420-06-16	SWTT	\$10,000.00	\$10,000.00	\$0.00	0%
100-1000-420-06-20	Vehicle Supplies	\$20,000.00	\$0.00	(\$20,000.00)	-100%
100-1000-420-06-26	Gasoline, Diesel Fuel,Oil	\$85,000.00	\$85,000.00	\$0.00	0%
	<b>Total Operating Expenditures</b>	<b><u>\$542,500.00</u></b>	<b><u>\$605,500.00</u></b>	\$63,000.00	12%
100-1000-420-07-20	Building & Structures	\$5,000.00	\$0.00	(\$5,000.00)	-100%
100-1000-420-07-30	Imp Other than Buildings	\$0.00	\$20,000.00	\$20,000.00	100%
100-1000-420-07-40	Equipment	\$235,625.00	\$357,800.00	\$122,175.00	52%
	<b>Total Capital Purchases</b>	<b><u>\$240,625.00</u></b>	<b><u>\$377,800.00</u></b>	\$137,175.00	57%
	<b>Total Budget</b>	<b><u>\$8,287,860.00</u></b>	<b><u>\$9,537,450.00</u></b>	\$1,249,590.00	15%

## Public Works Administration

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-0900-413-01-10	Full-Time Employees	\$363,023.00	\$395,700.00	\$32,677.00	9%
100-0900-413-01-30	Overtime-Public Works Administration	\$500.00	\$500.00	\$0.00	0%
100-0900-413-02-10	Group Insurance-Public Works	\$64,634.00	\$85,800.00	\$21,166.00	33%
100-0900-413-02-20	FICA/Medicare-Public Works	\$27,652.00	\$30,100.00	\$2,448.00	9%
100-0900-413-02-40	Employer Share-DC Plan	\$28,043.00	\$30,600.00	\$2,557.00	9%
100-0900-413-02-50	Unemployment-Public Works	\$1,089.00	\$1,100.00	\$11.00	1%
100-0900-413-02-60	Workers Compensation-Public Works	\$6,132.00	\$3,600.00	(\$2,532.00)	-41%
100-0900-413-02-90	Other Employee Benefits-Public Works	\$2,136.00	\$2,600.00	\$464.00	22%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$493,209.00</u></b>	<b><u>\$550,000.00</u></b>	\$56,791.00	12%
100-0900-413-03-90	Associations	\$2,000.00	\$1,700.00	(\$300.00)	-15%
100-0900-413-05-30	Telephone and Radio	\$1,100.00	\$1,800.00	\$700.00	64%
100-0900-413-05-50	Printing	\$1,500.00	\$1,500.00	\$0.00	0%
100-0900-413-05-60	Clothing Allowance	\$0.00	\$900.00	\$900.00	100%
100-0900-413-05-64	Technology	\$40,000.00	\$37,500.00	(\$2,500.00)	-6%
100-0900-413-05-80	Travel and Seminars	\$3,000.00	\$6,600.00	\$3,600.00	120%
100-0900-413-06-15	Operating Supplies	\$6,500.00	\$7,000.00	\$500.00	8%
100-0900-413-06-16	Postage	\$1,000.00	\$800.00	(\$200.00)	-20%
100-0900-413-06-18	Programming and Community	\$5,000.00	\$5,000.00	\$0.00	0%
100-0900-413-06-26	Gasoline, Diesel Fuel, Oil	\$500.00	\$1,000.00	\$500.00	100%
	<b>Total Operating Expenditures</b>	<b><u>\$60,600.00</u></b>	<b><u>\$63,800.00</u></b>	\$3,200.00	5%
	<b>Total Budget</b>	<b><u>\$553,809.00</u></b>	<b><u>\$613,800.00</u></b>	\$59,991.00	11%

## Risk Management

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-1700-427-01-10	Full-Time Employees	\$0.00	\$94,500.00	\$94,500.00	100%
100-1700-427-01-30	Overtime	\$0.00	\$0.00	\$0.00	100%
100-1700-427-02-10	Group Insurance	\$0.00	\$24,300.00	\$24,300.00	100%
100-1700-427-02-20	FICA/Medicare	\$0.00	\$7,200.00	\$7,200.00	100%
100-1700-427-02-40	Employer Share-DC Plan	\$0.00	\$8,700.00	\$8,700.00	100%
100-1700-427-02-50	Unemployment	\$0.00	\$300.00	\$300.00	100%
100-1700-427-02-60	Workers Compensation	\$0.00	\$100.00	\$100.00	100%
100-1700-427-02-90	Other Employee Benefits	\$0.00	\$600.00	\$600.00	100%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$0.00</u></b>	<b><u>\$135,700.00</u></b>	\$135,700.00	100%
100-1700-427-03-90	Associations	\$0.00	\$800.00	\$800.00	100%
100-1700-427-04-42	Equipment/Vehicle Maintenance	\$0.00	\$500.00	\$500.00	100%
100-1700-427-05-01	Safety Program	\$0.00	\$9,000.00	\$9,000.00	100%
100-1700-427-05-30	Telephone & Radio	\$0.00	\$1,100.00	\$1,100.00	100%
100-1700-427-05-60	Clothing Allowance	\$0.00	\$150.00	\$150.00	100%
100-1700-427-05-64	Technology	\$0.00	\$6,600.00	\$6,600.00	100%
100-1700-427-05-80	Travel & Seminars	\$0.00	\$6,000.00	\$6,000.00	100%
100-1700-427-06-15	Operating Supplies	\$0.00	\$800.00	\$800.00	100%
100-1700-427-06-26	Gasoline, Diesel Fuel, Oil	\$0.00	\$300.00	\$300.00	100%
	<b>Total Operating Expenditures</b>	<b><u>\$0.00</u></b>	<b><u>\$25,250.00</u></b>	\$25,250.00	100%
100-2100-431-07-40	Equipment	\$0.00	\$0.00	\$0.00	100%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	100%
	<b>Total Budget</b>	<b><u>\$0.00</u></b>	<b><u>\$160,950.00</u></b>	\$160,950.00	100%

## Street

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-2100-431-01-10	Full-Time Employees	\$718,369.00	\$761,500.00	\$43,131.00	6%
100-2100-431-01-20	Part-Time Employees	\$46,000.00	\$46,900.00	\$900.00	2%
100-2100-431-01-30	Overtime	\$85,000.00	\$85,000.00	\$0.00	0%
100-2100-431-02-10	Group Insurance	\$146,081.00	\$145,500.00	(\$581.00)	0%
100-2100-431-02-20	FICA/Medicare	\$60,305.00	\$68,300.00	\$7,995.00	13%
100-2100-431-02-40	Employer Share-DC Plan	\$66,419.00	\$66,000.00	(\$419.00)	-1%
100-2100-431-02-50	Unemployment	\$2,155.00	\$2,300.00	\$145.00	7%
100-2100-431-02-60	Workers Compensation	\$15,169.00	\$14,900.00	(\$269.00)	-2%
100-2100-431-02-90	Other Employee Benefits	\$6,942.00	\$5,400.00	(\$1,542.00)	-22%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$1,146,440.00</u></b>	<b><u>\$1,195,800.00</u></b>	\$49,360.00	4%
100-2100-431-03-22	Contracted Labor	\$140,000.00	\$140,000.00	\$0.00	0%
100-2100-431-03-30	Street/Electrical Services	\$150,000.00	\$150,000.00	\$0.00	0%
100-2100-431-04-10	Electricity	\$425,000.00	\$400,000.00	(\$25,000.00)	-6%
100-2100-431-04-14	Christmas Lighting	\$15,000.00	\$15,000.00	\$0.00	0%
100-2100-431-04-42	Equip/Vehicle Maintenance	\$60,000.00	\$75,000.00	\$15,000.00	25%
100-2100-431-05-20	Insurance	\$50,000.00	\$50,000.00	\$0.00	0%
100-2100-431-05-30	Telephone & Radio	\$3,000.00	\$2,000.00	(\$1,000.00)	-33%
100-2100-431-05-60	Clothing Allowance	\$4,200.00	\$3,800.00	(\$400.00)	-10%
100-2100-431-05-64	Technology	\$11,500.00	\$11,000.00	(\$500.00)	-4%
100-2100-431-05-80	Travel & Seminars	\$12,000.00	\$4,500.00	(\$7,500.00)	-63%
100-2100-431-06-15	Operating Supplies	\$110,000.00	\$125,000.00	\$15,000.00	14%
100-2100-431-06-19	Sand & Gravel	\$65,000.00	\$0.00	(\$65,000.00)	-100%
100-2100-431-06-20	Vehicle Supplies	\$10,000.00	\$5,000.00	(\$5,000.00)	-50%
100-2100-431-06-22	Salt/Deicer	\$180,000.00	\$250,000.00	\$70,000.00	39%
100-2100-431-06-26	Gasoline, Diesel Fuel, Oil	\$75,000.00	\$75,000.00	\$0.00	0%
	<b>Total Operating Expenditures</b>	<b><u>\$1,310,700.00</u></b>	<b><u>\$1,306,300.00</u></b>	(\$4,400.00)	0%
100-2100-431-07-40	Equipment	\$30,000.00	\$0.00	(\$30,000.00)	-100%
	<b>Total Capital Purchases</b>	<b><u>\$30,000.00</u></b>	<b><u>\$0.00</u></b>	(\$30,000.00)	-100%
100-2100-431-10-00	Capital Lease Principal	\$0.00	\$253,700.00	\$0.00	100%
100-2100-431-20-00	Capital Lease Interest	\$0.00	\$45,550.00	\$0.00	100%
	<b>Total Non-Departmental Expenses</b>	<b><u>\$0.00</u></b>	<b><u>\$299,250.00</u></b>	\$0.00	100%
	<b>Total Budget</b>	<b><u>\$2,487,140.00</u></b>	<b><u>\$2,801,350.00</u></b>	\$314,210.00	13%



## Utility Billing

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
100-8000-419-01-10	Full-Time Employees	\$123,962.00	\$131,600.00	\$7,638.00	6%
100-8000-419-01-30	Overtime	\$200.00	\$200.00	\$0.00	0%
100-8000-419-02-10	Group Insurance	\$19,750.00	\$20,600.00	\$850.00	4%
100-8000-419-02-20	FICA/Medicare	\$9,353.00	\$9,900.00	\$547.00	6%
100-8000-419-02-40	Employer Share-DC Plan	\$8,614.00	\$9,100.00	\$486.00	6%
100-8000-419-02-50	Unemployment	\$372.00	\$400.00	\$28.00	8%
100-8000-419-02-60	Workers Compensation	\$131.00	\$200.00	\$69.00	53%
100-8000-419-02-90	Other Employee Benefits	\$1,068.00	\$1,200.00	\$132.00	12%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$163,450.00</u></b>	<b><u>\$173,200.00</u></b>	\$9,750.00	6%
100-8000-419-03-22	Contracted Labor	\$125,000.00	\$150,000.00	\$25,000.00	20%
100-8000-419-05-20	Insurance	\$20.00	\$50.00	\$30.00	150%
100-8000-419-05-50	Printing Supplies	\$500.00	\$800.00	\$300.00	60%
100-8000-419-05-60	Clothing Allowance	\$0.00	\$300.00	\$300.00	100%
100-8000-419-05-64	Technology	\$750.00	\$800.00	\$50.00	7%
100-8000-419-05-80	Travel and Seminars	\$200.00	\$200.00	\$0.00	0%
100-8000-419-06-15	Operating Supplies	\$1,000.00	\$1,000.00	\$0.00	0%
	<b>Total Operating Expenditures</b>	<b><u>\$127,470.00</u></b>	<b><u>\$153,150.00</u></b>	(\$25,680.00)	-20%
	<b>Total Budget</b>	<b><u>\$290,920.00</u></b>	<b><u>\$326,350.00</u></b>	\$35,430.00	12%

## Cemetery

		2025	2026		
Account Number	Account Description	Budget	Budget	Variance	% Variance
Revenues					
215-0000-362-30-00	Sale of Grave Sites	\$40,000.00	\$45,000.00	\$5,000.00	13%
215-0000-362-31-00	Mausoleum Vaults	\$60,000.00	\$65,000.00	\$5,000.00	8%
215-0000-391-20-19	Transfer In From Oil Impact	\$0.00	\$0.00	\$0.00	0%
	Total Revenue and Cash	\$100,000.00	\$110,000.00	\$10,000.00	10%
Expenditures					
215-4800-489-01-10	Full-Time Employees	\$0.00	\$52,500.00	\$52,500.00	100%
215-4800-489-01-20	Part-Time Employees	\$0.00	\$33,000.00	\$33,000.00	100%
215-4800-489-01-30	Overtime	\$0.00	\$3,000.00	\$3,000.00	100%
215-4800-489-02-10	Group Insurance	\$0.00	\$9,600.00	\$9,600.00	100%
215-4800-489-02-20	FICA/Medicare	\$0.00	\$6,800.00	\$6,800.00	100%
215-4800-489-02-40	Employer's Share-Retirement	\$0.00	\$4,900.00	\$4,900.00	100%
215-4800-489-02-50	Unemployment	\$0.00	\$200.00	\$200.00	100%
215-4800-489-02-60	Workers' Compensation	\$0.00	\$900.00	\$900.00	100%
215-4800-489-02-90	Other Employee Benefits	\$0.00	\$550.00	\$550.00	100%
	Total Wage & Benefit Cost	\$0.00	\$111,450.00	\$111,450.00	100%
215-4800-489-05-60	Clothing Allowance	\$0.00	\$300.00	\$300.00	100%
215-4800-489-06-15	Operating Supplies	\$10,500.00	\$75,000.00	\$64,500.00	614%
	Total Operating Expenditures	\$10,500.00	\$75,300.00	\$64,800.00	617%
215-4800-489-07-30	Imp- Other Than Buildings	\$60,000.00	\$0.00	(\$60,000.00)	-100%
215-4800-489-07-40	Equipment	\$20,000.00	\$0.00	(\$20,000.00)	-100%
	Total Capital Purchases	\$80,000.00	\$0.00	(\$80,000.00)	-100%
	Total Budget	\$90,500.00	\$186,750.00	\$96,250.00	106%
	Revenue Over (Under) Expenditures	\$9,500.00	(\$76,750.00)	(\$86,250.00)	

Emergency Medical Services (EMS)

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
Revenues					
246-0000-391-20-42	ARPA Transfer In	\$0.00	\$588,780.00	\$588,780.00	100%
246-0000-391-10-00	City Transfer In	\$500,000.00	\$0.00	(\$500,000.00)	-100%
246-0000-337-12-00	Stark County	\$600,000.00	\$500,000.00	(\$100,000.00)	-17%
246-0000-334-00-00	State Grants	\$0.00	\$0.00	\$0.00	0%
246-0000-331-00-00	Federal Grants	\$0.00	\$0.00	\$0.00	0%
246-0000-347-60-01	Classroom Registration	\$0.00	\$4,000.00	\$4,000.00	100%
246-0000-369-10-01	Donations	\$0.00	\$0.00	\$0.00	0%
246-0000-381-10-00	Operating Revenue	\$0.00	\$1,620,000.00	\$1,620,000.00	100%
246-0000-369-00-00	Misc	\$0.00	\$0.00	\$0.00	0%
Total Revenue and Cash		\$1,100,000.00	\$2,712,780.00	\$1,612,780.00	147%
246-7200-521-01-10	Full-Time Employees	\$821,700.00	\$1,273,350.00	\$451,650.00	55%
246-7200-521-01-20	Part-Time Employees	\$0.00	\$0.00	\$0.00	0%
246-7200-521-01-30	Overtime	\$200,000.00	\$200,000.00	\$0.00	0%
246-7200-521-02-10	Group Insurance	\$300,000.00	\$223,350.00	(\$76,650.00)	-26%
246-7200-521-02-20	FICA/Medicare	\$150,000.00	\$97,400.00	(\$52,600.00)	-35%
246-7200-521-02-40	Employer's Share-DC Plan	\$180,000.00	\$126,300.00	(\$53,700.00)	-30%
246-7200-521-02-50	Unemployment	\$5,300.00	\$3,800.00	(\$1,500.00)	-28%
246-7200-521-02-60	Workers Compensation	\$30,000.00	\$23,600.00	(\$6,400.00)	-21%
246-7200-521-02-90	Other Employee Benefits	\$13,000.00	\$9,550.00	(\$3,450.00)	-27%
Total Wage & Benefit Cost		\$1,700,000.00	\$1,957,350.00	\$257,350.00	15%
246-7200-521-03-22	Contracted Labor	\$10,000.00	\$20,000.00	\$10,000.00	100%
246-7200-521-03-90	Associations	\$10,000.00	\$7,000.00	(\$3,000.00)	-30%
246-7200-521-04-42	Equipment Maintenance	\$70,000.00	\$70,000.00	\$0.00	0%
246-7200-521-04-45	Apparatus Maintenance	\$50,000.00	\$50,000.00	\$0.00	0%
246-7200-521-05-01	Public Education	\$0.00	\$3,000.00	\$3,000.00	100%
246-7200-521-05-20	Insurance	\$10,000.00	\$10,000.00	\$0.00	0%
246-7200-521-05-30	Telephone & Radio	\$10,000.00	\$10,000.00	\$0.00	0%
246-7200-521-05-40	Advertising	\$1,000.00	\$1,000.00	\$0.00	0%
246-7200-521-05-50	Printing	\$1,000.00	\$1,000.00	\$0.00	0%
246-7200-521-05-64	Other Services/ Technology	\$10,000.00	\$15,000.00	\$5,000.00	50%
246-7200-521-05-80	Travel & Seminars	\$100,000.00	\$100,000.00	\$0.00	0%
246-7200-521-05-91	Medical	\$20,000.00	\$15,000.00	(\$5,000.00)	-25%
246-7200-521-06-15	Operating Supplies	\$100,000.00	\$100,000.00	\$0.00	0%
246-7200-521-06-20	Vehicle Supplies	\$0.00	\$10,000.00	\$10,000.00	100%
246-7200-521-06-25	Uniform Purchasing	\$80,000.00	\$30,000.00	(\$50,000.00)	-63%
246-7200-521-06-26	Gasoline, Diesel Fuel,Oil	\$60,000.00	\$60,000.00	\$0.00	0%
	DAAS PURCHASE	\$959,633.00	\$0.00	(\$959,633.00)	-100%
Total Operating Expenditures		\$1,491,633.00	\$502,000.00	(\$989,633.00)	-66%
246-7200-521-07-20	Buildings & Structures	\$0.00	\$0.00	\$0.00	0%
246-7200-521-07-30	Imp. Other Than Buildings	\$0.00	\$0.00	\$0.00	0%
246-7200-521-07-40	Equipment	\$192,000.00	\$201,000.00	\$9,000.00	5%
Total Capital Purchases		\$192,000.00	\$201,000.00	\$9,000.00	5%
Total Budget		\$3,383,633.00	\$2,660,350.00	(\$723,283.00)	-21%
Revenue Over (Under) Expenditures		(\$2,283,633.00)	\$52,430.00	\$2,336,063.00	-102%

## Internal Service (Fleet)

		2025	2026		
Account Number	Account Description	Budget	Budget	Variance	% Variance
Revenues					
612-0000-368-14-00	Gasoline	\$150,000.00	\$0.00	(\$150,000.00)	-100%
612-0000-368-15-00	Diesel	\$200,000.00	\$0.00	(\$200,000.00)	-100%
612-0000-391-60-01	Transfer In From Water	\$19,200.00	\$11,100.00	(\$8,100.00)	-42%
612-0000-391-60-02	Transfer In From Wastewater	\$32,000.00	\$35,300.00	\$3,300.00	10%
612-0000-391-60-03	Transfer In From Refuse	\$332,800.00	\$295,200.00	(\$37,600.00)	-11%
612-0000-391-60-04	Transfer In From Storm Water	\$12,800.00	\$5,750.00	(\$7,050.00)	-55%
612-0000-391-13-00	Transfer In From General Fund	\$169,200.00	\$267,700.00	\$98,500.00	58%
Total Revenue and Cash		\$916,000.00	\$615,050.00	(\$300,950.00)	-33%
Expenditures					
612-0000-519-01-10	Salaries / Full-Time Employees	\$298,363.00	\$319,800.00	\$21,437.00	7%
612-0000-519-01-30	Inter Service-Salaries-Overtime	\$5,000.00	\$5,000.00	\$0.00	0%
612-0000-519-02-10	Benefits / Group Insurance	\$37,253.00	\$66,100.00	\$28,847.00	44%
612-0000-519-02-20	Benefits / FICA/Medicare	\$23,790.00	\$24,400.00	\$610.00	3%
612-0000-519-02-40	Benefits / Employer's Share-DC Plan	\$28,797.00	\$29,500.00	\$703.00	2%
612-0000-519-02-50	Benefits / Unemployment	\$936.00	\$950.00	\$14.00	1%
612-0000-519-02-60	Benefits / Workers Compensation	\$3,949.00	\$4,000.00	\$51.00	1%
612-0000-519-02-90	Benefits / Other Employee Benefits	\$2,670.00	\$2,700.00	\$30.00	1%
Total Wage & Benefit Cost		\$400,758.00	\$452,450.00	\$51,692.00	11%
612-0000-519-03-22	Professional Services / Contracted Labor	\$0.00	\$4,500.00	\$4,500.00	100%
612-0000-519-04-42	Property Services / Equipment Maintenance	\$30,000.00	\$30,000.00	\$0.00	0%
612-0000-519-05-20	Other Services / Insurance	\$9,000.00	\$9,000.00	\$0.00	0%
612-0000-519-05-30	Other Services / Telephone and Radio	\$0.00	\$500.00	\$500.00	100%
612-0000-519-05-50	Other Services / Printing Supplies	\$500.00	\$500.00	\$0.00	0%
612-0000-519-05-60	Uniform Cleaning	\$4,200.00	\$1,500.00	(\$2,700.00)	-64%
612-0000-519-05-64	Other Services / Technology	\$8,500.00	\$2,800.00	(\$5,700.00)	-67%
612-0000-519-05-80	Travel & Seminars	\$2,000.00	\$2,500.00	\$500.00	25%
612-0000-519-06-15	General Supplies / Operating Supplies	\$75,000.00	\$50,000.00	(\$25,000.00)	-33%
612-0000-519-06-20	General Supplies / Vehicle Supplies	\$1,000.00	\$0.00	(\$1,000.00)	-100%
612-0000-519-06-23	General Supplies / Diesel Fuel	\$225,000.00	\$400.00	(\$224,600.00)	-100%
612-0000-519-06-26	General Supplies / Gasoline	\$160,000.00	\$900.00	(\$159,100.00)	-99%
Total Operating Expenditures		\$515,200.00	\$102,600.00	(\$412,600.00)	-80%
612-0000-519-07-40	Equipment	\$0.00	\$60,000.00	\$60,000.00	100%
Total Capital Purchases		\$0.00	\$60,000.00	\$60,000.00	100%
612-0000-491-80-11	City Employee Pension	\$0.00	\$0.00	\$0.00	0%
612-0000-491-80-14	OPEB - Health Insurance	\$0.00	\$0.00	\$0.00	0%
Total Transfers Out		\$0.00	\$0.00	\$0.00	0%
Total Budget		\$915,958.00	\$615,050.00	(\$300,908.00)	-33%
Revenue Over (Under) Expenditures		\$42.00	\$0.00	(\$42.00)	

## Legacy Square

		2025	2026		
Account Number	Account Description	Budget	Budget	Variance	% Variance
Revenues					
214-0000-369-00-00	Misc Revenue	\$4,000.00	\$5,000.00	\$1,000.00	25%
214-0000-369-00-01	Donations	\$0.00	\$0.00	\$0.00	0%
214-0000-369-00-02	Wrist Band Sales	\$4,000.00	\$5,500.00	\$1,500.00	38%
214-0000-369-00-03	Vendor Registration Dues	\$5,000.00	\$8,000.00	\$3,000.00	60%
214-0000-369-00-04	Merchandise Sales	\$500.00	\$100.00	(\$400.00)	-80%
214-0000-391-20-10	Transfer In From Sales Tax	\$450,000.00	\$250,000.00	(\$200,000.00)	-44%
214-0000-391-20-22	Transfer In From Hospitality Tax	\$0.00	\$250,000.00	\$250,000.00	100%
Total Revenue and Cash		\$463,500.00	\$518,600.00	\$55,100.00	12%
Expenditures					
214-5800-489-01-10	Full-time Employees	\$48,945.00	\$0.00	(\$48,945.00)	-100%
214-5800-489-01-20	Part-time Employees	\$20,000.00	\$20,400.00	\$400.00	2%
214-5800-489-01-30	Overtime	\$7,500.00	\$7,500.00	\$0.00	0%
214-5800-489-02-10	Group Insurance	\$8,256.00	\$0.00	(\$8,256.00)	-100%
214-5800-489-02-20	FICA/Medicare	\$5,430.00	\$2,100.00	(\$3,330.00)	-61%
214-5800-489-02-40	Employer's Share-Retirement	\$4,532.00	\$0.00	(\$4,532.00)	-100%
214-5800-489-02-50	Unemployment	\$147.00	\$50.00	(\$97.00)	-66%
214-5800-489-02-60	Workers' Compensation	\$845.00	\$100.00	(\$745.00)	-88%
214-5800-489-02-90	Other Employee Benefits	\$535.00	\$0.00	(\$535.00)	-100%
Total Wage & Benefit Cost		\$96,190.00	\$30,150.00	(\$66,040.00)	-69%
214-5800-489-03-22	Contracted Labor	\$10,000.00	\$6,500.00	(\$3,500.00)	-35%
214-5800-489-03-23	Event Programming	\$300,000.00	\$400,000.00	\$100,000.00	33%
214-5800-489-05-20	Legacy Square-General- Insurance	\$10,000.00	\$25,000.00	\$15,000.00	150%
214-5800-489-05-30	Telephone and Radio	\$1,000.00	\$250.00	(\$750.00)	-75%
214-5800-489-05-40	Marketing & Advertising	\$50,250.00	\$50,300.00	\$50.00	0%
214-5800-489-05-64	Technology	\$1,000.00	\$1,000.00	\$0.00	0%
214-5800-489-05-80	Travel & Seminars	\$250.00	\$0.00	(\$250.00)	-100%
214-5800-489-06-15	Operating Supplies	\$5,000.00	\$5,000.00	\$0.00	0%
214-5800-489-06-26	Gasoline, Diesel Fuel, Oil	\$200.00	\$100.00	(\$100.00)	-50%
214-5800-489-09-06	Legacy Square Sales Tax Expense	\$500.00	\$600.00	\$100.00	20%
Total Operating Expenditures		\$378,200.00	\$488,750.00	\$110,550.00	29%
214-5800-489-07-30	Imp. Other Than Buildings	\$0.00	\$0.00	\$0.00	0%
214-5800-489-07-40	Equipment	\$0.00	\$3,000.00	\$3,000.00	100%
Total Capital Purchases		\$0.00	\$3,000.00	\$3,000.00	100%
Total Budget		\$474,390.00	\$521,900.00	\$47,510.00	10%
Revenue Over (Under) Expenditures		(\$10,890.00)	(\$3,300.00)	\$7,590.00	

## Library

		2025	2026		
Account Number	Account Description	Budget	Budget	Variance	% Variance
Revenues					
254-0000-311-00-00	Property Tax City Levy	\$500,000.00	\$600,000.00	\$100,000.00	20%
254-0000-311-10-00	Property Tax / Delinquent	\$5,000.00	\$2,500.00	(\$2,500.00)	-50%
254-0000-311-20-00	Property Tax / PILOT	\$1,500.00	\$0.00	(\$1,500.00)	-100%
254-0000-334-00-00	State Government Grants	\$0.00	\$0.00	\$0.00	0%
254-0000-335-10-02	Homestead Credit	\$7,500.00	\$13,000.00	\$5,500.00	73%
254-0000-335-10-03	Mobile Homes & Other	\$3,050.00	\$3,000.00	(\$50.00)	-2%
254-0000-335-30-00	State Aid Distribution	\$50,000.00	\$70,000.00	\$20,000.00	40%
254-0000-335-85-00	State Aid to Libraries	\$19,700.00	\$19,700.00	\$0.00	0%
254-0000-338-31-00	Stark County Tax Levy	\$325,000.00	\$330,000.00	\$5,000.00	2%
254-0000-347-60-01	Rural Registration	\$1,400.00	\$1,250.00	(\$150.00)	-11%
254-0000-347-60-02	Billings Co. School Distr	\$43,000.00	\$50,400.00	\$7,400.00	17%
254-0000-347-60-04	Billings County	\$61,000.00	\$67,600.00	\$6,600.00	11%
254-0000-347-60-05	Slope County	\$37,500.00	\$42,000.00	\$4,500.00	12%
254-0000-351-20-00	Library Fines	\$2,700.00	\$2,500.00	(\$200.00)	-7%
254-0000-369-00-00	Misc Revenue	\$4,000.00	\$2,500.00	(\$1,500.00)	-38%
254-0000-369-10-01	Donations	\$20,000.00	\$10,000.00	(\$10,000.00)	-50%
254-0000-369-10-02	Copy Machine Revenue	\$10,000.00	\$9,000.00	(\$1,000.00)	-10%
254-0000-391-70-07	Transfer In From Interest Revenue	\$285,000.00	\$0.00	(\$285,000.00)	-100%
254-0000-391-20-11	Transfer In From 1/2% Sales Tax	\$0.00	\$250,000.00	\$250,000.00	100%
	Total Revenue and Cash	\$1,376,350.00	\$1,473,450.00	\$97,100.00	7%
254-7000-455-01-10	Full-Time Employees	\$619,584.00	\$706,600.00	\$87,016.00	14%
254-7000-455-01-20	Part-Time Employees	\$100,000.00	\$102,000.00	\$2,000.00	2%
254-7000-455-01-30	Overtime	\$1,000.00	\$1,000.00	\$0.00	0%
254-7000-455-02-10	Group Insurance	\$111,193.00	\$129,000.00	\$17,807.00	16%
254-7000-455-02-20	FICA/Medicare	\$51,160.00	\$61,900.00	\$10,740.00	21%
254-7000-455-02-40	Employer's Share-DC Plan	\$57,025.00	\$65,200.00	\$8,175.00	14%
254-7000-455-02-50	Unemployment	\$1,853.00	\$2,000.00	\$147.00	8%
254-7000-455-02-60	Workers Compensation	\$2,256.00	\$3,100.00	\$844.00	37%
254-7000-455-02-90	Other Employee Benefits	\$5,874.00	\$6,300.00	\$426.00	7%
	Total Wage & Benefit Cost	\$949,945.00	\$1,077,100.00	\$127,155.00	13%
254-7000-455-03-11	Committee & Board Meetings	\$0.00	\$9,100.00	\$9,100.00	100%
254-7000-455-03-22	Contracted Labor	\$5,500.00	\$5,500.00	\$0.00	0%
254-7000-455-03-90	Associations	\$1,200.00	\$1,000.00	(\$200.00)	-17%
254-7000-455-04-10	Electricity	\$36,000.00	\$34,000.00	(\$2,000.00)	-6%
254-7000-455-04-23	Custodial - Grounds Mtc.	\$8,000.00	\$7,000.00	(\$1,000.00)	-13%
254-7000-455-04-30	Building Repairs	\$10,000.00	\$10,000.00	\$0.00	0%
254-7000-455-04-42	Equip/Vehicle Maintenance	\$15,500.00	\$11,500.00	(\$4,000.00)	-26%
254-7000-455-04-43	Library/Equip Rental/Lease	\$3,500.00	\$3,500.00	\$0.00	0%
254-7000-455-05-20	Insurance	\$17,000.00	\$17,000.00	\$0.00	0%
254-7000-455-05-30	Telephone & Radio	\$5,000.00	\$5,500.00	\$500.00	10%
254-7000-455-05-40	Advertising	\$6,500.00	\$6,500.00	\$0.00	0%
254-7000-455-05-50	Printing	\$8,000.00	\$8,000.00	\$0.00	0%
254-7000-455-05-60	Clothing Allowance	\$0.00	\$1,950.00	\$1,950.00	100%
254-7000-455-05-64	Technology	\$2,000.00	\$2,000.00	\$0.00	0%
254-7000-455-05-80	Travel & Seminars	\$5,000.00	\$5,000.00	\$0.00	0%
254-7000-455-06-15	Operating Supplies	\$40,000.00	\$40,000.00	\$0.00	0%
254-7000-455-06-16	Postage	\$16,000.00	\$18,000.00	\$2,000.00	13%
254-7000-455-06-18	Programming	\$12,000.00	\$12,000.00	\$0.00	0%
254-7000-455-06-20	Vehicle Supplies	\$0.00	\$0.00	\$0.00	0%
254-7000-455-06-26	Gasoline	\$10,000.00	\$7,500.00	(\$2,500.00)	-25%
254-7000-455-06-40	Books	\$55,000.00	\$55,000.00	\$0.00	0%
254-7000-455-06-41	Periodicals	\$9,000.00	\$6,500.00	(\$2,500.00)	-28%
254-7000-455-06-42	Audio Visual Aids	\$14,000.00	\$14,000.00	\$0.00	0%
254-7000-455-06-46	Billings Co- Books/Videos	\$16,000.00	\$20,000.00	\$4,000.00	25%
254-7000-455-06-48	Slope Co- Books/Videos	\$10,000.00	\$10,000.00	\$0.00	0%
254-7000-455-06-64	Digital Media	\$63,000.00	\$63,000.00	\$0.00	0%
	Total Operating Expenditures	\$368,200.00	\$373,550.00	\$5,350.00	1%
254-7000-455-07-20	Buildings & Structures	\$60,000.00	\$0.00	(\$60,000.00)	-100%
254-7000-455-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	\$60,000.00	\$0.00	(\$60,000.00)	-100%
	Total Budget	\$1,378,145.00	\$1,450,650.00	\$72,505.00	5%
	Total Revenue Over (Under) Expenditures	(\$1,795.00)	\$22,800.00	\$24,595.00	

## Solid Waste

		2025	2026		
Account Number	Account Description	Budget	Budget	Variance	% Variance
Revenues					
603-0000-381-10-01	Utility Billing	\$1,750,000.00	\$2,000,000.00	\$250,000.00	14%
603-0000-381-10-02	Commercial Landfill	\$912,000.00	\$950,000.00	\$38,000.00	4%
603-0000-381-10-03	Gate Receipts	\$650,000.00	\$700,000.00	\$50,000.00	8%
603-0000-381-10-04	UB Commercial Service	\$1,750,000.00	\$2,050,000.00	\$300,000.00	17%
603-0000-381-10-08	Commercial Container Rent	\$200,000.00	\$225,000.00	\$25,000.00	13%
603-0000-382-40-06	Misc Revenue	\$175,000.00	\$185,000.00	\$10,000.00	6%
603-0000-382-40-08	Recycle Income	\$70,000.00	\$75,000.00	\$5,000.00	7%
	Total Revenue	\$5,507,000.00	\$6,185,000.00	\$678,000.00	12%
	Use of Cash on Hand	\$0.00	\$1,910,650.00	\$1,910,650.00	0%
	Total Revenue and Cash	\$5,507,000.00	\$8,095,650.00	\$2,588,650.00	47%
	Total Budget	\$5,329,631.00	\$8,095,650.00	\$2,766,019.00	52%
	Total Revenue Over (Under) Expenditures	\$177,369.00	\$0.00	(\$177,369.00)	-100%

## Solid Waste-Collections

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
603-8800-603-01-10	Full-Time Employees	\$919,166.00	\$576,000.00	(\$343,166.00)	-37%
603-8800-603-01-20	Part-Time Employees	\$25,000.00	\$0.00	(\$25,000.00)	-100%
603-8800-603-01-30	Overtime	\$25,000.00	\$17,500.00	(\$7,500.00)	-30%
603-8800-603-02-10	Group Insurance	\$169,971.00	\$103,200.00	(\$66,771.00)	-39%
603-8800-603-02-20	FICA/Medicare	\$70,090.00	\$43,900.00	(\$26,190.00)	-37%
603-8800-603-02-40	Employer's Share-DC Plan	\$77,180.00	\$42,000.00	(\$35,180.00)	-46%
603-8800-603-02-50	Unemployment	\$2,758.00	\$1,700.00	(\$1,058.00)	-38%
603-8800-603-02-60	Workers Compensation	\$38,111.00	\$22,800.00	(\$15,311.00)	-40%
603-8800-603-02-90	Other Employee Benefits	\$8,544.00	\$4,800.00	(\$3,744.00)	-44%
	<b>Total Wage &amp; Benefit Cost</b>	<b>\$1,335,820.00</b>	<b>\$811,900.00</b>	(\$523,920.00)	-39%
603-8800-603-03-15	Solid Waste Fund-Administration Fees	\$720,461.00	\$927,750.00	\$207,289.00	29%
603-8800-603-03-22	Professional Services / Contracted Labor	\$12,500.00	\$16,000.00	\$3,500.00	28%
603-8800-603-03-36	Professional Services / Compost Project	\$0.00	\$0.00	\$0.00	0%
603-8800-603-03-90	Professional Services / Associations	\$1,000.00	\$600.00	(\$400.00)	-40%
603-8800-603-04-42	Property Services / Equipment Maintenance	\$100,000.00	\$140,000.00	\$40,000.00	40%
603-8800-603-05-20	Other Services / Insurance	\$75,000.00	\$75,000.00	\$0.00	0%
603-8800-603-05-30	Other Services / Telephone & Radio	\$1,000.00	\$500.00	(\$500.00)	-50%
603-8800-603-05-40	Advertising	\$17,500.00	\$300.00	(\$17,200.00)	-98%
603-8800-603-05-50	Other Services / Printing	\$2,500.00	\$1,500.00	(\$1,000.00)	-40%
603-8800-603-05-60	Other Services / Uniform Cleaning	\$4,000.00	\$3,000.00	(\$1,000.00)	-25%
603-8800-603-05-64	Other Services / Technology	\$25,000.00	\$25,500.00	\$500.00	2%
603-8800-603-05-80	Other Services / Travel & Seminars	\$5,000.00	\$3,000.00	(\$2,000.00)	-40%
603-8800-603-06-15	General Supplies / Operating Supplies	\$30,000.00	\$30,000.00	\$0.00	0%
603-8800-603-06-20	General Supplies / Vehicle Supplies	\$30,000.00	\$0.00	(\$30,000.00)	-100%
603-8800-603-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$100,000.00	\$78,000.00	(\$22,000.00)	-22%
	<b>Total Operating Expenditures</b>	<b>\$1,123,961.00</b>	<b>\$1,301,150.00</b>	\$177,189.00	16%
603-8800-603-07-38	Refuse Containers	\$60,000.00	\$60,000.00	\$0.00	0%
603-8800-603-07-40	Equipment	\$50,000.00	\$60,000.00	\$10,000.00	20%
	<b>Total Capital Purchases</b>	<b>\$110,000.00</b>	<b>\$120,000.00</b>	\$10,000.00	9%
603-0000-491-60-12	Transfer Out - Internal Service Fund	\$332,800.00	\$295,200.00	(\$37,600.00)	-13%
603-0000-491-80-11	Transfer Out - City Employee Retirement	\$99,457.00	\$104,050.00	\$4,593.00	4%
603-0000-491-80-14	Transfer Out - OPEB - Health Insurance	\$0.00	\$0.00	\$0.00	0%
	<b>Total Transfers Out</b>	<b>\$432,257.00</b>	<b>\$399,250.00</b>	(\$33,007.00)	-8%
603-0000-226-63-88	Debt Service Principal - Collections	\$498,500.00	\$560,000.00	\$61,500.00	11%
603-8800-603-20-00	Debt Service Interest - Collections	\$84,500.00	\$81,100.00	(\$3,400.00)	-4%
	<b>Total Non-departmental Expenditures</b>	<b>\$583,000.00</b>	<b>\$641,100.00</b>	\$58,100.00	10%
	<b>Total Budget</b>	<b>\$3,585,038.00</b>	<b>\$3,273,400.00</b>	(\$311,638.00)	-9%



## Solid Waste-Disposal

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
603-8900-603-01-10	Full-Time Employees	\$530,764.00	\$725,600.00	\$194,836.00	37%
603-8900-603-01-20	Part-Time Employees	\$36,000.00	\$66,000.00	\$30,000.00	83%
603-8900-603-01-30	Overtime	\$35,000.00	\$50,000.00	\$15,000.00	43%
603-8900-603-02-10	Group Insurance	\$102,842.00	\$184,900.00	\$82,058.00	80%
603-8900-603-02-20	FICA/Medicare	\$42,725.00	\$64,300.00	\$21,575.00	50%
603-8900-603-02-40	Employer's Share-DC Plan	\$43,806.00	\$63,400.00	\$19,594.00	45%
603-8900-603-02-50	Unemployment	\$1,592.00	\$2,200.00	\$608.00	38%
603-8900-603-02-60	Workers Compensation	\$20,269.00	\$27,900.00	\$7,631.00	38%
603-8900-603-02-90	Other Employee Benefits	\$4,272.00	\$5,800.00	\$1,528.00	36%
<b>Total Wage &amp; Benefit Cost</b>		<b><u>\$817,270.00</u></b>	<b><u>\$1,190,100.00</u></b>	\$372,830.00	46%
603-8900-603-03-22	Professional Services/Contracted Labor	\$135,000.00	\$8,000.00	(\$127,000.00)	-94%
603-8900-603-03-31	Professional Services / Engineering Services	\$45,000.00	\$170,000.00	\$125,000.00	278%
603-8900-603-03-90	Professional Services / Associations	\$1,000.00	\$300.00	(\$700.00)	-70%
603-8900-603-04-10	Property Services / Electricity	\$135,000.00	\$115,000.00	(\$20,000.00)	-15%
603-8900-603-04-11	Property Services / Water & Sewage	\$2,000.00	\$1,500.00	(\$500.00)	-25%
603-8900-603-04-24	Property Services / Grounds Maintenance	\$1,000.00	\$1,000.00	\$0.00	0%
603-8900-603-04-30	Property Services / Building Repairs	\$15,000.00	\$15,000.00	\$0.00	0%
603-8900-603-04-42	Property Services / Equipment Maintenance	\$100,000.00	\$170,000.00	\$70,000.00	70%
603-8900-603-04-43	Property Services / Equipment Rentals	\$0.00	\$1,000.00	\$1,000.00	100%
603-8900-603-05-20	Other Services / Insurance	\$30,000.00	\$30,000.00	\$0.00	0%
603-8900-603-05-30	Other Services / Telephone & Radio	\$2,000.00	\$500.00	(\$1,500.00)	-75%
603-8900-603-05-50	Other Services / Printing	\$500.00	\$1,000.00	\$500.00	100%
603-8900-603-05-60	Other Services / Uniform Cleaning	\$4,000.00	\$3,200.00	(\$800.00)	-20%
603-8900-603-05-64	Other Services / Computer Cost	\$8,000.00	\$3,000.00	(\$5,000.00)	-63%
603-8900-603-05-80	Other Services / Travel & Seminars	\$5,000.00	\$3,000.00	(\$2,000.00)	-40%
603-8900-603-06-15	General Supplies / Operating Supplies	\$95,000.00	\$100,000.00	\$5,000.00	5%
603-8900-603-06-16	Disposal Fees	\$10,000.00	\$0.00	(\$10,000.00)	-100%
603-8900-603-06-19	Sand & Gravel	\$65,000.00	\$0.00	(\$65,000.00)	-100%
603-8900-603-06-20	General Supplies / Vehicle Supplies	\$12,000.00	\$0.00	(\$12,000.00)	-100%
603-8900-603-06-21	General Supplies / Propane	\$4,500.00	\$4,500.00	\$0.00	0%
603-8900-603-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$100,000.00	\$100,000.00	\$0.00	0%
603-8900-603-09-24	Lab Supplies & Testing Expenses	\$0.00	\$25,000.00	\$25,000.00	100%
<b>Total Operating Expenditures</b>		<b><u>\$770,000.00</u></b>	<b><u>\$752,000.00</u></b>	(\$18,000.00)	-2%
603-8900-603-07-30	Imp- Other Than Buildings	\$0.00	\$2,045,000.00	\$2,045,000.00	100%
603-8900-603-07-40	Equipment	\$0.00	\$27,500.00	\$27,500.00	100%
<b>Total Capital Purchases</b>		<b><u>\$0.00</u></b>	<b><u>\$2,072,500.00</u></b>	\$2,072,500.00	100%
603-0000-226-63-89	Debt Service Principal - Disposals	\$321,500.00	\$272,100.00	(\$49,400.00)	-15%
603-8900-603-20-00	Debt Service Interest - Disposals	\$43,000.00	\$59,800.00	\$16,800.00	39%
603-8900-603-80-10	Landfill Permit Fees	\$2,000.00	\$1,000.00	(\$1,000.00)	-50%
603-8900-603-80-20	Closure & Post-Closure	\$217,500.00	\$0.00	(\$217,500.00)	100%
<b>Total Non-Departmental Expenses</b>		<b><u>\$584,000.00</u></b>	<b><u>\$332,900.00</u></b>	(\$251,100.00)	-43%
<b>Total Budget</b>		<b><u>\$2,171,270.00</u></b>	<b><u>\$4,347,500.00</u></b>	\$2,176,230.00	100%

## Solid Waste-Recycling

Account Number	Account Description	2025	2026	Variance	% Variance
		Budget	Budget		
603-8850-603-01-10	Full-Time Employees	\$0.00	\$184,000.00	\$184,000.00	100%
603-8850-603-01-20	Part-Time Employees	\$0.00	\$0.00	\$0.00	0%
603-8850-603-01-30	Overtime	\$0.00	\$0.00	\$0.00	0%
603-8850-603-02-10	Group Insurance	\$0.00	\$57,050.00	\$57,050.00	100%
603-8850-603-02-20	FICA/Medicare	\$0.00	\$14,000.00	\$14,000.00	100%
603-8850-603-02-40	Employer's Share-DC Plan	\$0.00	\$14,800.00	\$14,800.00	100%
603-8850-603-02-50	Unemployment	\$0.00	\$600.00	\$600.00	100%
603-8850-603-02-60	Workers Compensation	\$0.00	\$5,200.00	\$5,200.00	100%
603-8850-603-02-90	Other Employee Benefits	\$0.00	\$1,600.00	\$1,600.00	100%
	<b>Total Wage &amp; Benefit Cost</b>	<b><u>\$0.00</u></b>	<b><u>\$277,250.00</u></b>	\$277,250.00	100%
603-8850-603-03-22	Professional Services/Contracted Labor	\$0.00	\$115,000.00	\$115,000.00	100%
603-8850-603-03-31	Professional Services / Engineering Services	\$0.00	\$0.00	\$0.00	0%
603-8850-603-03-90	Professional Services / Associations	\$0.00	\$300.00	\$300.00	100%
603-8850-603-04-10	Property Services / Electricity	\$0.00	\$0.00	\$0.00	0%
603-8850-603-04-11	Property Services / Water & Sewage	\$0.00	\$0.00	\$0.00	0%
603-8850-603-04-24	Property Services / Grounds Maintenance	\$0.00	\$0.00	\$0.00	0%
603-8850-603-04-30	Property Services / Building Repairs	\$0.00	\$0.00	\$0.00	0%
603-8850-603-04-42	Property Services / Equipment Maintenance	\$0.00	\$15,000.00	\$15,000.00	100%
603-8850-603-04-43	Property Services / Equipment Rentals	\$0.00	\$0.00	\$0.00	0%
603-8850-603-05-20	Other Services / Insurance	\$0.00	\$10,000.00	\$10,000.00	100%
603-8850-603-05-30	Other Services / Telephone & Radio	\$0.00	\$500.00	\$500.00	100%
603-8850-603-05-50	Other Services / Printing	\$0.00	\$1,000.00	\$1,000.00	100%
603-8850-603-05-60	Other Services / Clothing Allowance	\$0.00	\$900.00	\$900.00	100%
603-8850-603-05-64	Other Services / Technology	\$0.00	\$3,800.00	\$3,800.00	100%
603-8850-603-05-80	Other Services / Travel & Seminars	\$0.00	\$3,000.00	\$3,000.00	100%
603-8850-603-06-15	General Supplies / Operating Supplies	\$0.00	\$1,000.00	\$1,000.00	100%
603-8850-603-06-16	Disposal Fees	\$0.00	\$10,000.00	\$10,000.00	100%
603-8850-603-06-18	Programming & Outreach	\$0.00	\$15,000.00	\$15,000.00	100%
603-8850-603-06-21	General Supplies / Propane	\$0.00	\$0.00	\$0.00	0%
603-8850-603-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$0.00	\$22,000.00	\$22,000.00	100%
	<b>Total Operating Expenditures</b>	<b><u>\$0.00</u></b>	<b><u>\$197,500.00</u></b>	\$197,500.00	100%
603-8900-603-07-30	Imp- Other Than Buildings	\$0.00	\$0.00	\$0.00	0%
603-8900-603-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	<b>Total Capital Purchases</b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>	\$0.00	0%
	<b>Total Budget</b>	<b><u>\$0.00</u></b>	<b><u>\$474,750.00</u></b>	\$474,750.00	100%

## Storm Water

		2025	2026		
Account Number	Account Description	Budget	Budget	Variance	% Variance
Revenues					
604-0000-381-10-01	Utility Billing	\$320,000.00	\$325,000.00	\$5,000.00	2%
604-0000-382-40-06	Misc Revenue	\$15,000.00	\$15,000.00	\$0.00	0%
Total Revenue and Cash		\$335,000.00	\$340,000.00	\$5,000.00	1%
604-8700-604-01-10	Full-Time Employees	\$0.00	\$88,400.00	\$88,400.00	100%
604-8700-604-01-20	Part-Time Employees	\$22,000.00	\$22,400.00	\$400.00	2%
604-8700-604-01-30	Overtime	\$0.00	\$0.00	\$0.00	0%
604-8700-604-02-10	Group Insurance	\$0.00	\$23,700.00	\$23,700.00	100%
604-8700-604-02-20	FICA/Medicare	\$1,565.00	\$8,400.00	\$6,835.00	437%
604-8700-604-02-40	Employer's Share-DC Plan	\$0.00	\$8,200.00	\$8,200.00	100%
604-8700-604-02-50	Unemployment	\$75.00	\$300.00	\$225.00	300%
604-8700-604-02-60	Workers Compensation	\$75.00	\$1,000.00	\$925.00	1233%
604-8700-604-02-90	Other Employee Benefits	\$0.00	\$600.00	\$600.00	100%
Total Wage & Benefit Cost		\$23,715.00	\$153,000.00	\$129,285.00	545%
604-8700-604-03-15	Professional Services / Administration Fees	\$47,400.00	\$51,000.00	\$3,600.00	8%
604-8700-604-03-22	Professional Services / Contracted Labor	\$45,000.00	\$45,000.00	\$0.00	0%
604-8700-604-03-31	Professional Services / Engineering Fees	\$6,000.00	\$6,000.00	\$0.00	0%
604-8700-604-04-10	Property Services / Electricity	\$600.00	\$700.00	\$100.00	17%
604-8700-604-04-42	Property Services / Equip/Vehicle Maintenance	\$10,000.00	\$10,000.00	\$0.00	0%
604-8700-604-05-20	Other Services / Insurance	\$4,800.00	\$4,800.00	\$0.00	0%
604-8700-604-05-30	Other Services / Telephone & Radio	\$0.00	\$500.00	\$500.00	0%
604-8700-604-05-60	Clothing Allowance	\$0.00	\$150.00	\$150.00	0%
604-8700-604-05-64	Other Services / Technology	\$0.00	\$0.00	\$0.00	0%
604-8700-604-05-80	Other Services / Travel & Seminars	\$0.00	\$300.00	\$300.00	100%
604-8700-604-06-15	General Supplies / Operating Supplies	\$7,500.00	\$5,500.00	(\$2,000.00)	-27%
604-8700-604-06-18	Public Outreach & Marketing	\$0.00	\$2,000.00	\$2,000.00	100%
604-8700-604-06-20	General Supplies / Vehicle Supplies	\$1,000.00	\$0.00	(\$1,000.00)	-100%
604-8700-604-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$1,000.00	\$1,000.00	\$0.00	0%
Total Operating Expenditures		\$123,300.00	\$126,950.00	\$3,650.00	3%
604-8700-604-07-40	Equipment	\$67,500.00	\$0.00	(\$67,500.00)	-100%
Total Capital Purchases		\$67,500.00	\$0.00	(\$67,500.00)	-100%
604-0000-491-660-12	Transfer Out / Internal Service Fund	\$12,800.00	\$5,750.00	(\$7,050.00)	-123%
Total Transfers Out		\$12,800.00	\$5,750.00	(\$7,050.00)	-123%
Total Budget		\$227,315.00	\$285,700.00	\$58,385.00	26%
Revenue Over (Under) Expenditures		\$198,900.00	\$54,300.00	(\$144,600.00)	

## Wastewater

		2025	2026		
Account Number	Account Description	Budget	Budget	Variance	% Variance
Revenues					
602-0000-381-10-05	Consumption	\$1,950,000.00	\$0.00	(\$1,950,000.00)	-100%
602-0000-381-10-06	Meter Charges	\$1,700,000.00	\$1,700,000.00	\$0.00	0%
602-0000-381-10-07	Flat Rate - Wells	\$6,000.00	\$0.00	(\$6,000.00)	-100%
602-0000-382-20-00	Connection Fees	\$100,000.00	\$100,000.00	\$0.00	0%
602-0000-382-40-06	Other Misc Revenue	\$900,000.00	\$375,000.00	(\$525,000.00)	-58%
602-0000-382-40-05	Septage Receiving Station	\$65,000.00	\$70,000.00	\$5,000.00	8%
602-0000-382-40-07	Contracted Base Rate	\$0.00	\$578,000.00	\$578,000.00	100%
602-0000-391-20-19	Transfer In Oil Impact	\$5,500,000.00	\$0.00	(\$5,500,000.00)	-100%
	Total Revenue	\$10,221,000.00	\$2,823,000.00	(\$7,398,000.00)	-72%
	Use of Cash on Hand	\$0.00	\$2,349,700.00	\$2,349,700.00	100%
	Total Revenue and Cash	\$10,221,000.00	\$5,172,700.00	(\$5,048,300.00)	-49%
602-8600-602-01-10	Full-Time Employees	\$386,143.00	\$470,300.00	\$84,157.00	22%
602-8600-602-01-20	Part-Time Employees	\$22,000.00	\$22,400.00	\$400.00	2%
602-8600-602-01-30	Overtime	\$25,000.00	\$30,000.00	\$5,000.00	20%
602-8600-602-02-10	Group Insurance	\$80,232.00	\$116,600.00	\$36,368.00	45%
602-8600-602-02-20	FICA/Medicare	\$30,755.00	\$40,000.00	\$9,245.00	30%
602-8600-602-02-40	Employer's Share-DC Plan	\$31,812.00	\$34,900.00	\$3,088.00	10%
602-8600-602-02-50	Unemployment	\$1,156.00	\$1,400.00	\$244.00	21%
602-8600-602-02-60	Workers Compensation	\$5,998.00	\$7,000.00	\$1,002.00	17%
602-8600-602-02-90	Other Employee Benefits	\$3,204.00	\$3,700.00	\$496.00	15%
	Total Wage & Benefit Cost	\$586,300.00	\$726,300.00	\$140,000.00	24%
602-8600-602-03-15	Wastewater Fund-Administration Fees	\$564,000.00	\$423,450.00	(\$140,550.00)	-25%
602-8600-602-03-22	Contracted Labor	\$61,000.00	\$63,500.00	\$2,500.00	4%
602-8600-602-03-30	Professional Services / Electrical Services	\$30,000.00	\$25,000.00	(\$5,000.00)	-17%
602-8600-602-03-31	Professional Services / Engineering Fees	\$15,000.00	\$15,000.00	\$0.00	0%
602-8600-602-03-90	Professional Services / Associations	\$500.00	\$1,000.00	\$500.00	100%
602-8600-602-04-10	Property Services / Electricity	\$325,000.00	\$300,000.00	(\$25,000.00)	-8%
602-8600-602-04-30	Property Services / Building Repairs	\$10,000.00	\$8,000.00	(\$2,000.00)	-20%
602-8600-602-04-42	Property Services / Equip/Vehicle Maintenance	\$115,000.00	\$85,000.00	(\$30,000.00)	-26%
602-8600-602-04-43	Property Services / Equipment Rentals/Lease	\$2,100.00	\$6,500.00	\$4,400.00	210%
602-8600-602-05-20	Other Services / Insurance	\$50,000.00	\$50,000.00	\$0.00	0%
602-8600-602-05-60	Clothing Allowance	\$1,800.00	\$2,400.00	\$600.00	33%
602-8600-602-05-64	Other Services / Technology	\$16,000.00	\$16,000.00	\$0.00	0%
602-8600-602-05-80	Other Services / Travel & Seminars	\$5,000.00	\$4,800.00	(\$200.00)	-4%
602-8600-602-06-15	General Supplies / Operating Supplies	\$40,000.00	\$50,000.00	\$10,000.00	25%
602-8600-602-06-20	General Supplies / Vehicle Supplies	\$10,000.00	\$0.00	(\$10,000.00)	-100%
602-8600-602-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$15,000.00	\$15,000.00	\$0.00	0%
602-8600-602-09-10	Inventory Expense / Chemicals	\$300,000.00	\$300,000.00	\$0.00	0%
602-8600-602-09-20	Inventory Expense / Pipes & Fittings	\$15,000.00	\$15,000.00	\$0.00	0%
	Total Operating Expenditures	\$1,575,400.00	\$1,380,650.00	(\$194,750.00)	-12%
602-8600-602-07-30	Imp- Other Than Buildings	\$300,000.00	\$1,619,000.00	\$1,319,000.00	440%
602-8600-602-07-40	Equipment	\$67,500.00	\$0.00	(\$67,500.00)	-100%
	Total Capital Purchases	\$367,500.00	\$1,619,000.00	\$1,251,500.00	341%
602-0000-491-60-05	Transfer Out / WRF	\$915,000.00	\$1,200,000.00	\$285,000.00	31%
602-0000-491-60-12	Transfer Out / Internal Service Fund	\$32,000.00	\$35,300.00	\$3,300.00	10%
602-0000-491-80-14	Transfer Out / OPEB - Health Insurance	\$0.00	\$0.00	\$0.00	0%
	Total Transfers Out	\$947,000.00	\$1,235,300.00	\$288,300.00	30%
602-0000-226-62-86	Sewer Utility - Principal	\$206,000.00	\$189,250.00	(\$16,750.00)	-8%
602-8600-602-20-00	Sewer Utility - Interest	\$31,500.00	\$22,200.00	(\$9,300.00)	-30%
602-0000-225-40-10	SRF Debt Service - Principal	\$4,650,000.00	\$0.00	(\$4,650,000.00)	-100%
602-8600-602-47-21	SRF Debt Service - Interest	\$1,100,000.00	\$0.00	(\$1,100,000.00)	-100%
602-8600-602-47-31	SRF Debt Service - Paying Agent Fees	\$250,000.00	\$0.00	(\$250,000.00)	-100%
	Total Non-Departmental Expenditures	\$6,237,500.00	\$211,450.00	(\$6,026,050.00)	600%
	Total Budget	\$9,713,700.00	\$5,172,700.00	(\$4,541,000.00)	-47%
	Revenue Over (Under) Expenditures	\$507,300.00	\$0.00	(\$507,300.00)	

## Water Distribution

		2025	2026		
Account Number	Account Description	Budget	Budget	Variance	% Variance
Revenues					
601-0000-381-10-05	Consumption	\$6,200,000.00	\$6,880,000.00	\$680,000.00	11%
601-0000-381-10-06	Meter Charges	\$1,275,000.00	\$1,300,000.00	\$25,000.00	2%
601-0000-381-10-07	Flat Rate - Wells	\$1,100.00	\$1,100.00	\$0.00	0%
601-0000-381-20-03	Labor Sales & Service	\$750.00	\$500.00	(\$250.00)	-33%
601-0000-382-20-00	Connection Fees	\$180,000.00	\$200,000.00	\$20,000.00	11%
601-0000-382-20-01	Meter Sales & Repairs	\$0.00	\$1,000.00	\$1,000.00	100%
601-0000-382-40-04	Bad Debts Recovered	\$12,000.00	\$12,000.00	\$0.00	0%
601-0000-382-40-05	Water Vendor	\$25,000.00	\$25,000.00	\$0.00	0%
601-0000-382-40-06	Other Misc Revenue	\$30,000.00	\$30,000.00	\$0.00	0%
601-0000-391-20-19	Transfer In Oil Impact	\$0.00	\$0.00	\$0.00	0%
	Total Revenue	\$7,723,850.00	\$8,449,600.00	\$725,750.00	9%
601-8200-601-01-10	Full-Time Employees	\$306,248.00	\$264,300.00	(\$41,948.00)	-14%
601-8200-601-01-20	Part-Time Employees	\$0.00	\$0.00	\$0.00	0%
601-8200-601-01-30	Overtime	\$25,000.00	\$25,000.00	\$0.00	0%
601-8200-601-02-10	Group Insurance	\$26,812.00	\$11,000.00	(\$15,812.00)	-59%
601-8200-601-02-20	FICA/Medicare	\$23,525.00	\$20,100.00	(\$3,425.00)	-15%
601-8200-601-02-40	Employer's Share-DC Plan	\$25,046.00	\$21,000.00	(\$4,046.00)	-16%
601-8200-601-02-50	Unemployment	\$916.00	\$800.00	(\$116.00)	-13%
601-8200-601-02-60	Workers Compensation	\$4,998.00	\$4,000.00	(\$998.00)	-20%
601-8200-601-02-90	Other Employee Benefits	\$2,670.00	\$2,200.00	(\$470.00)	-18%
	Total Wage & Benefit Cost	\$415,215.00	\$348,400.00	(\$66,815.00)	-16%
601-8200-601-03-15	Water Distribution Administration Fees	\$1,126,343.00	\$1,267,450.00	\$141,107.00	13%
601-8200-601-03-22	Professional Services / Contracted Labor	\$200,000.00	\$200,000.00	\$0.00	0%
601-8200-601-03-30	Professional Services/Electrical Services	\$2,500.00	\$2,500.00	\$0.00	0%
601-8200-601-03-31	Professional Services / Engineering Fees	\$10,000.00	\$10,000.00	\$0.00	0%
601-8200-601-03-90	Professional Services / Associations	\$500.00	\$700.00	\$200.00	40%
601-8200-601-04-10	Property Services / Electricity	\$135,000.00	\$142,000.00	\$7,000.00	5%
601-8200-601-04-30	Property Services / Building Repairs	\$2,500.00	\$2,500.00	\$0.00	0%
601-8200-601-04-42	Property Services / Equip/Vehicle Maintenance	\$30,000.00	\$30,000.00	\$0.00	0%
601-8200-601-04-43	Equipment Rentals/Lease	\$13,000.00	\$13,000.00	\$0.00	0%
601-8200-601-05-20	Other Services / Insurance	\$35,000.00	\$30,000.00	(\$5,000.00)	-14%
601-8200-601-05-30	Other Services / Telephone & Radio	\$15,000.00	\$15,000.00	\$0.00	0%
601-8200-601-05-50	Other Services / Printing Supplies	\$1,000.00	\$1,500.00	\$500.00	50%
601-8200-601-05-60	Clothing Allowance	\$1,500.00	\$1,200.00	(\$300.00)	-20%
601-8200-601-05-64	Other Services / Technology	\$45,000.00	\$45,000.00	\$0.00	0%
601-8200-601-05-80	Other Services / Travel & Seminars	\$5,000.00	\$4,800.00	(\$200.00)	-4%
601-8200-601-06-15	General Supplies / Operating Supplies	\$43,500.00	\$46,000.00	\$2,500.00	6%
601-8200-601-06-19	General Supplies / Gravel	\$95,000.00	\$25,000.00	(\$70,000.00)	-74%
601-8200-601-06-20	General Supplies / Vehicle Supplies	\$2,500.00	\$0.00	(\$2,500.00)	-100%
601-8200-601-06-26	General Supplies / Gasoline, Diesel Fuel,Oil	\$35,000.00	\$35,000.00	\$0.00	0%
601-8200-601-09-20	Inventory Expense / Pipes & Fittings	\$65,000.00	\$60,000.00	(\$5,000.00)	-8%
601-8200-601-09-24	Lab Supplies & Testing Expenses	\$14,000.00	\$15,000.00	\$1,000.00	7%
601-8200-601-09-40	Inventory Expense / Meters	\$60,000.00	\$45,000.00	(\$15,000.00)	-25%
	Total Operating Expenditures	\$1,937,343.00	\$1,991,650.00	\$54,307.00	3%
601-8200-601-07-30	Imp- Other Than Buildings	\$300,000.00	\$300,000.00	\$0.00	0%
601-8200-601-07-40	Equipment	\$0.00	\$0.00	\$0.00	0%
	Total Capital Purchases	\$300,000.00	\$300,000.00	\$0.00	0%
601-0000-491-60-12	Transfer Out / Internal Service Fund	\$19,200.00	\$11,100.00	(\$8,100.00)	-42%
601-0000-491-80-14	Transfer Out / OPEB - Health Insurance	\$0.00	\$0.00	\$0.00	0%
	Total Transfers Out	\$19,200.00	\$11,100.00	(\$8,100.00)	-42%
601-8400-601-06-70	Bascule Gates M & O	\$15,000.00	\$15,000.00	\$0.00	0%
601-8400-601-08-01	Water Cost	\$5,655,000.00	\$5,700,000.00	\$45,000.00	1%
	Total Non-Departmental	\$5,670,000.00	\$5,715,000.00	\$45,000.00	1%
	Total Budget	\$8,341,758.00	\$8,366,150.00	\$24,392.00	0%
	Revenue Over (Under) Expenditures	(\$617,908.00)	\$83,450.00	\$701,358.00	

## Water Reclamation Facility

		2025	2026		
Account Number	Account Description	Budget	Budget	Variance	% Variance
Revenues					
605-0000-381-10-01	Consumption	\$0.00	\$2,250,000.00	\$2,250,000.00	100%
605-0000-381-10-07	Flat Rate - Wells	\$0.00	\$6,000.00	\$6,000.00	100%
605-0000-381-10-10	Wastewater Reuse	\$275,000.00	\$500,000.00	\$225,000.00	82%
605-0000-382-40-06	Misc Revenue	\$0.00	\$0.00	\$0.00	0%
605-0000-391-60-02	Transfer In from Wastewater	\$915,000.00	\$1,200,000.00	\$285,000.00	31%
	Total Revenue	\$1,190,000.00	\$3,956,000.00	\$2,766,000.00	232%
	Use of Cash on Hand	\$0.00	\$0.00	\$0.00	0%
	Total Revenue and Cash	\$1,190,000.00	\$3,956,000.00	\$2,766,000.00	232%
605-8500-605-01-10	Full-Time Employees	\$234,332.00	\$396,900.00	\$162,568.00	69%
605-8500-605-01-20	Part-Time Employees	\$0.00	\$11,000.00	\$11,000.00	100%
605-8500-605-01-30	Overtime	\$14,000.00	\$14,000.00	\$0.00	0%
605-8500-605-02-10	Group Insurance	\$37,508.00	\$64,950.00	\$27,442.00	73%
605-8500-605-02-20	FICA/Medicare	\$16,878.00	\$30,300.00	\$13,422.00	80%
605-8500-605-02-40	Employer's Share-DC Plan	\$20,430.00	\$33,500.00	\$13,070.00	64%
605-8500-605-02-50	Unemployment	\$663.00	\$1,100.00	\$437.00	66%
605-8500-605-02-60	Workers Compensation	\$3,998.00	\$6,000.00	\$2,002.00	50%
605-8500-605-02-90	Other Employee Benefits	\$2,136.00	\$3,100.00	\$964.00	45%
	Total Wage & Benefit Cost	\$329,945.00	\$560,850.00	\$230,905.00	70%
605-8500-605-03-15	Professional Services/Administration Fees	\$39,000.00	\$413,400.00	\$374,400.00	960%
605-8500-605-03-17	Conveyance Fees	\$5,000.00	\$15,000.00	\$10,000.00	200%
605-8500-605-03-22	Professional Services/Contracted Labor	\$70,000.00	\$70,000.00	\$0.00	0%
605-8500-605-03-31	Wastewater Plant-Engineering Fees	\$40,000.00	\$10,000.00	(\$30,000.00)	-75%
605-8500-605-04-10	Property Services/Electricity	\$300,000.00	\$300,000.00	\$0.00	0%
605-8500-605-04-42	Property Services/Equip/Vehicle Maintenance	\$120,000.00	\$120,500.00	\$500.00	0%
605-8500-605-04-43	Equipment Rentals/Lease	\$35,500.00	\$8,000.00	(\$27,500.00)	-77%
605-8500-605-05-20	Other Services/Insurance	\$25,000.00	\$25,000.00	\$0.00	0%
605-8500-605-05-30	Other Services/Telephone & Radio	\$1,600.00	\$2,500.00	\$900.00	56%
605-8500-605-05-50	Other Services/Printing	\$500.00	\$500.00	\$0.00	0%
605-8500-605-05-60	Clothing Allowance	\$1,500.00	\$1,200.00	(\$300.00)	-20%
605-8500-605-05-64	Wastewater Plant/Technology	\$16,000.00	\$6,000.00	(\$10,000.00)	-63%
605-8500-605-05-80	Other Services/Travel & Seminars	\$5,000.00	\$4,800.00	(\$200.00)	-4%
605-8500-605-05-85	General Supplies/Chemicals	\$30,000.00	\$65,000.00	\$35,000.00	117%
605-8500-605-06-15	General Supplies/Operating Supplies	\$25,000.00	\$20,000.00	(\$5,000.00)	-20%
605-8500-605-06-19	Programming & Outreach	\$10,000.00	\$0.00	(\$10,000.00)	-100%
605-8500-605-06-20	General Supplies/Vehicle Supplies	\$500.00	\$0.00	(\$500.00)	-100%
605-8500-605-06-26	General Supplies/Gasoline,Diesel Fuel,Oil	\$20,000.00	\$25,000.00	\$5,000.00	25%
605-8500-605-09-10	Inventory Expense/Chemicals	\$0.00	\$0.00	\$0.00	0%
605-8500-605-09-24	General Supplies/Lab Supplies & Testing	\$115,000.00	\$75,000.00	(\$40,000.00)	-35%
	Total Operating Expenditures	\$859,600.00	\$1,161,900.00	\$302,300.00	35%
605-8500-605-07-20	Building & Structures	\$0.00	\$0.00	\$0.00	0%
605-8500-605-07-30	Imp- Other Than Buildings	\$0.00	\$2,000,000.00	\$2,000,000.00	100%
605-8500-605-07-40	Equipment	\$0.00	\$245,000.00	\$245,000.00	100%
	Total Capital Purchases	\$0.00	\$2,245,000.00	\$2,000,000.00	100%
605-0000-491-60-12	Transfer Out / Internal Service Fund	\$0.00	\$0.00	\$0.00	0%
	Total Transfers Out	\$0.00	\$0.00	\$0.00	0%
	Total Budget	\$1,189,545.00	\$3,967,750.00	\$2,778,205.00	234%
	Revenue Over (Under) Expenditures	\$455.00	(\$11,750.00)	(\$12,205.00)	