2027 General Fund Budget Recap Comparison of the Expenditures by Department

	2026 Ordinance	2027 Ordinance	Increase (Decrease)	
Administration	989,950	1,085,050	95,100	9.6%
Animal Control	329,800	343,850	14,050	4.3%
Assessing	684,300	714,065	29,765	4.3%
Buildings and Codes	695,200	726,900	31,700	4.6%
Buildings and Sites	1,591,500	1,589,350	(2,150)	-0.1%
City Commission	230,200	227,800	(2,400)	-1.0%
Community Development Admin	388,100	406,350	18,250	4.7%
Contingency/Reserves & Transfers Out	1,784,610	1,684,000	(100,610)	-5.6%
DMV Branch Office	369,450	382,625	13,175	3.6%
Engineering	852,300	876,800	24,500	2.9%
Finance	917,600	726,825	(190,775)	-20.8%
Fire	3,644,800	3,942,500	297,700	8.2%
Forestry	246,900	248,950	2,050	0.8%
Human Resources	415,550	429,200	13,650	3.3%
Information Technology	1,261,700	1,713,600	451,900	35.8%
Marketing	219,100	216,575	(2,525)	-1.2%
Municipal Court	834,650	934,650	100,000	12.0%
Museum	902,800	984,150	81,350	9.0%
Planning	177,100	185,700	8,600	4.9%
Police	9,417,450	9,434,350	16,900	0.2%
Public Works Administration	612,800	690,250	77,450	12.6%
Risk Management	155,650	144,525	(11,125)	-7.1%
Street	2,651,350	3,016,300	364,950	13.8%
Utility Billing	326,350	354,675	28,325	8.7%
Totals	29,699,210	31,059,040	1,359,830	4.6%

2027 Budget Recap Comparison of the Total Budget Expenditures by Fund

	2026 Ordinance	2027 Ordinance	Increase (Decrease)	
General Fund	29,699,210	31,059,040	1,359,830	4.6%
Special Revenue Funds				
1% Sales Tax	14,870,100	12,822,000	(2,048,100)	-13.8%
1/2% Sales Tax	3,750,000	5,360,850	1,610,850	43.0%
Cemetery	186,750	199,400	12,650	6.8%
Downtown Streetscape	25,000	-	(25,000)	-100.0%
Emergency Medical Services	2,660,350	2,567,000	(93,350)	-3.5%
Future Fund	280,000	299,200	19,200	6.9%
Highway Tax	1,100,000	1,100,000	-	0.0%
Hospitality Tax	1,873,500	1,880,000	6,500	0.3%
Legacy Square	521,900	460,850	(61,050)	-11.7%
Library	1,450,650	1,605,200	154,550	10.7%
Oil Impact	24,792,000	16,096,950	(8,695,050)	-35.1%
Enterprise/Proprietary Funds				
Solid Waste	8,095,650	12,807,950	4,712,300	58.2%
Storm Water	285,700	837,850	552,150	193.3%
Wastewater	5,172,700	6,405,350	1,232,650	23.8%
Water Distribution	8,366,150	9,421,900	1,055,750	12.6%
Water Reclamation Facility	3,967,250	4,697,050	729,800	18.4%
Other Funds				
Fleet (Internal Service)	1,505,450	1,540,450	35,000	2.3%
Interest Revenue	2,235,000	3,434,350	1,199,350	53.7%
Capital Project Funds				
Sidewalk	100,000	100,000	-	0.0%
Annual Streets	11,805,695	15,634,950	3,829,255	32.4%
General Capital Projects	11,930,500	11,123,000	(807,500)	-6.8%
Debt Service Funds				
SRF Debt Service	5,700,000	-	(5,700,000)	-100.0%
Totals	**140,373,555**	**139,453,340**	**(920,215)**	**-0.7%**
Totals without Interfund Transfers	**99,057,325**	**101,877,240**		

2027 General Fund Balancing

General Fund Revenue	$	13,845,300	
General Fund Expenses	$	31,059,040	
	$	(17,213,740)	
1% Sales Tax Transfer	$	5,000,000	
1/2% Sales Tax Transfer	$	3,500,000	
Hospitality Transfer	$	500,000	
Future Fund Transfer	$	280,000	
Highway Tax Transfer	$	100,000	
Interest Rev Transfer	$	2,000,000	
Oil Impact Transfer	$	2,000,000	
	$	(3,833,740)	Over (Under)
Use of Cash on Hand	$	3,833,740	
	$	-	

General Fund Revenue

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0000-311-00-00	Taxes / General Property Taxes	$4,515,000.00	$4,734,300.00	$219,300.00	5%
100-0000-311-10-00	General Property Taxes / Delinquent	$25,000.00	$50,000.00	$25,000.00	100%
100-0000-311-20-00	General Property Taxes / PILOT	$0.00	$0.00	$0.00	
100-0000-312-00-00	Taxes / Telecommunications Tax	$42,000.00	$42,000.00	$0.00	0%
100-0000-312-10-00	Taxes / Regular Electric	$0.00	$0.00	$0.00	
100-0000-318-10-00	Franchise Fees / Cable TV Fees	$110,000.00	$110,000.00	$0.00	0%
100-0000-319-10-00	Other Taxes / Penalties & Interest	$10,000.00	$1,500.00	($8,500.00)	-85%
100-0000-321-10-00	Business Licenses / Alcoholic Beverages	$130,000.00	$120,000.00	($10,000.00)	-8%
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	$2,300.00	$300.00	15%
100-0000-321-20-06	Professional Licenses / Public Concrete License	$1,500.00	$2,000.00	$500.00	33%
100-0000-321-20-07	Campground/Mobile Home License	$1,000.00	$1,000.00	$0.00	0%
100-0000-321-20-09	Professional Licenses / Pawnbrokers License	$50.00	$50.00	$0.00	0%
100-0000-321-20-10	Professional Licenses / Transient Merchants Lic-	$2,000.00	$2,000.00	$0.00	0%
100-0000-321-20-11	Professional Licenses / Pesticide License	$300.00	$300.00	$0.00	0%
100-0000-321-20-12	Professional Licenses / Tree Trimming License	$800.00	$750.00	($50.00)	-6%
100-0000-321-20-13	Professional Licenses / Excavation License	$2,000.00	$1,900.00	($100.00)	-5%
100-0000-321-20-14	Professional Licenses / Uniform County Permits	$40,000.00	$44,000.00	$4,000.00	10%
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	$0.00	$0.00	$0.00	
100-0000-321-30-04	Amusement Licenses / Dog & Cat License	$1,200.00	$1,000.00	($200.00)	-17%
100-0000-321-40-00	Building Structures / Fence Permit	$0.00	$200.00	$200.00	
100-0000-321-40-01	Building Structures / Plumber Permit	$9,000.00	$10,500.00	$1,500.00	17%
100-0000-321-40-02	Building Structures / Building Permit	$300,000.00	$325,000.00	$25,000.00	8%
100-0000-321-40-03	Building Structures / Mechanical Permit	$10,000.00	$12,000.00	$2,000.00	20%
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	$8,000.00	$10,000.00	$2,000.00	25%
100-0000-321-40-06	Building Structures / Moving Permit	$100.00	$100.00	$0.00	0%
100-0000-321-40-08	Building Structures / Dwelling Cost & Other	$0.00	$100.00	$100.00	
100-0000-321-40-09	Building Structures / Zoning Petition	$20,000.00	$22,000.00	$2,000.00	10%
100-0000-321-40-10	Building Structures / Concrete Permit	$10,000.00	$11,000.00	$1,000.00	10%
100-0000-321-40-11	Building Structures / Stark County Permitting	$65,000.00	$100,000.00	$35,000.00	54%
100-0000-321-50-01	Motor Vehicle Licenses / Taxicab	$100.00	$100.00	$0.00	0%
100-0000-335-10-02	Property Tax / Homestead Credit	$50,000.00	$105,000.00	$55,000.00	110%
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	$1,500,000.00	$1,950,000.00	$450,000.00	30%
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	$35,000.00	($10,000.00)	-22%
100-0000-337-10-00	Local Govt- Revenue / Dispatch Revenue	$435,200.00	$400,000.00	($35,200.00)	-8%
100-0000-337-11-00	Local Govt- Revenue / Dunn County	$0.00	$200.00	$200.00	
100-0000-337-12-00	Local Govt- Revenue / Stark County	$5,000.00	$20,000.00	$15,000.00	300%
100-0000-337-13-00	Local Govt. Revenue / Billings County	$0.00	$150.00	$150.00	
100-0000-337-14-00	Local Govt. Revenue / Dickinson Public Schools	$215,000.00	$280,000.00	$65,000.00	30%
100-0000-337-15-00	Local Govt. Revenue / Dickinson State University	$25,000.00	$25,000.00	$0.00	0%
100-0000-340-10-03	Engineering Department / Plans & Specs	$20,000.00	$25,000.00	$5,000.00	25%
100-0000-340-20-01	Police Department / Police Services	$2,500.00	$2,500.00	$0.00	0%
100-0000-340-20-02	Police Department / Overtime Parking	$5,000.00	$5,000.00	$0.00	0%
100-0000-340-20-04	Police Department / Office Fees & Reports	$5,000.00	$5,000.00	$0.00	0%
100-0000-340-20-05	Police Department / Burglar Alarms	$1,500.00	$1,500.00	$0.00	0%
100-0000-340-20-06	Police Department / Animal Impound	$6,000.00	$6,500.00	$500.00	8%
100-0000-340-20-07	Police Department / Handicap Parking	$2,000.00	$2,000.00	$0.00	0%

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0000-340-20-08	Police Department/Community Service	$12,000.00	$7,500.00	($4,500.00)	-38%
100-0000-340-30-01	Rents & Royalties / Leases,Easements,Royalties	$50,000.00	$40,000.00	($10,000.00)	-20%
100-0000-340-30-03	Rents & Royalties / Land Rent	$20,000.00	$20,000.00	$0.00	0%
100-0000-340-30-06	Rents & Royalties / Other City Property Rent	$500.00	$250.00	($250.00)	-50%
100-0000-340-40-02	Street Department / Other Street Services	$15,000.00	$15,000.00	$0.00	0%
100-0000-340-50-01	Finance/Auditor / Administration Fees	$3,000.00	$3,000.00	$0.00	0%
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	$395,000.00	$395,000.00	$0.00	0%
100-0000-340-50-04	Finance/Auditor / Storm Water Admin Fees	$51,000.00	$48,900.00	($2,100.00)	-4%
100-0000-340-50-05	Finance/Auditor / Water Administration Fees	$1,267,450.00	$1,478,600.00	$211,150.00	17%
100-0000-340-50-06	Finance/Auditor / Waste Water Admin Fees	$423,450.00	$553,300.00	$129,850.00	31%
100-0000-340-50-07	Finance/Auditor / Solid Waste Admin Fees	$927,750.00	$1,274,000.00	$346,250.00	37%
100-0000-340-50-10	Finance/Auditor-WWTR Plant Administration Fee	$413,400.00	$536,200.00	$122,800.00	30%
100-0000-340-50-11	Finance/Auditor / Weed Control	$55,000.00	$45,000.00	($10,000.00)	-18%
100-0000-351-10-00	Fines / Municipal Court	$300,000.00	$325,000.00	$25,000.00	8%
100-0000-352-10-01	Motor Vehicle Dept / Kiosk Revenue	$24,000.00	$25,000.00	$1,000.00	4%
100-0000-352-10-02	Motor Vehicle Dept / ATM Revenue	$500.00	$400.00	($100.00)	-20%
100-0000-352-10-03	Motor Vehicle Dept / CC Fees Collected	$0.00	$36,000.00	$36,000.00	
100-0000-352-20-01	Motor Vehicle Dept / Gross Daily Receipts	$350,000.00	$300,000.00	($50,000.00)	-14%
100-0000-362-10-00	Sale Of Property / Sale Of City Lots	$50,000.00	$0.00	($50,000.00)	-100%
100-0000-363-00-00	Miscellaneous Revenues / Special Assessments	$5,000.00	$2,000.00	($3,000.00)	-60%
100-0000-369-00-00	Miscellaneous Revenues / Miscellaneous Revenue	$60,000.00	$50,000.00	($10,000.00)	-17%
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	$500.00	$500.00	$0.00	0%
100-0000-369-00-50	General Fund - Fire Inspection Fees	$4,500.00	$4,000.00	($500.00)	-11%
	Total General Fund Revenue	**$12,269,000.00**	**$13,845,300.00**	$1,576,300.00	13%
100-0000-391-20-10	Special Revenue Funds / City Sales Tax II	$5,000,000.00	$5,000,000.00	$0.00	0%
100-0000-391-20-11	Special Revenue Funds / City Sales Tax III	$2,500,000.00	$3,500,000.00	$1,000,000.00	40%
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	$0.00	$2,000,000.00	$2,000,000.00	
100-0000-391-20-22	Special Revenue Funds / Hospitality Tax	$1,500,000.00	$500,000.00	($1,000,000.00)	-67%
100-0000-391-40-62	Transfer In / Trails Construction	$1,582,400.00	$0.00	($1,582,400.00)	-100%
100-0000-391-70-06	Special Revenue Funds / Highway Tax	$1,100,000.00	$100,000.00	($1,000,000.00)	-91%
100-0000-391-70-07	Transfer In / Interest Revenue	$2,000,000.00	$2,000,000.00	$0.00	0%
	Total Transfers In	**$13,962,400.00**	**$13,380,000.00**	($582,400.00)	-4%
	Total General Fund Revenue	**$26,231,400.00**	**$27,225,300.00**	$993,900.00	4%
	Use of Cash on Hand	**$3,467,810.00**	**$3,833,740.00**	$365,930.00	11%
	Total General Fund Expenditures	**$29,699,210.00**	**$31,059,040.00**	$1,359,830.00	5%
	Gain (Loss)	$0.00	$0.00	$0.00	0%

1% Sales & Use Tax

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
210-0000-319-20-00	1% Sales Tax Collections	$7,457,925.00	$8,001,000.00	$543,075.00	7%
	Total Revenue	**$7,457,925.00**	**$8,001,000.00**	$543,075.00	7%
210-0000-491-10-00	Transfer Out / General Fund	$5,000,000.00	$5,000,000.00	$0.00	0%
210-0000-491-60-02	Transfer Out / Wastewater Fund	$0.00	$2,000,000.00	$2,000,000.00	
	Total 50% Share	**$5,000,000.00**	**$7,000,000.00**	$2,000,000.00	40%
210-0000-491-20-14	Transfer Out / Legacy Square	$250,000.00	$400,000.00	$150,000.00	60%
210-0000-491-40-60	Transfer Out / Sidewalk	$100,000.00	$0.00	($100,000.00)	-100%
210-0000-491-40-68	Transfer Out / General Capital Projects	$0.00	$975,000.00	$975,000.00	
210-0000-491-60-03	Transfer Out / Solid Waste	$0.00	$1,000,000.00	$1,000,000.00	
210-4400-461-08-00	Subsidies	$62,500.00	$2,000,000.00	$1,937,500.00	3100%
210-4400-461-07-20	Buildings & Structures	$7,580,000.00	$0.00	($7,580,000.00)	-100%
210-4400-461-07-30	Imp. Other Than Buildings	$540,600.00	$0.00	($540,600.00)	-100%
	Total 30% Share	**$8,533,100.00**	**$4,375,000.00**	($4,158,100.00)	-49%
210-4400-461-08-01	Subsidies/Job Development	$950,000.00	$1,000,000.00	$50,000.00	5%
210-4400-461-08-02	Eldercare/Public Transit/Utilities	$267,000.00	$267,000.00	$0.00	0%
210-4400-461-08-00	Subsidies	$0.00	$60,000.00	$60,000.00	
210-4400-461-08-03	Subsides/SW Regional Grant	$60,000.00	$60,000.00	$0.00	0%
210-4400-461-08-04	Subsidies/Senior Citizen	$60,000.00	$60,000.00	$0.00	0%
	Total 20% Share	**$1,337,000.00**	**$1,447,000.00**	$110,000.00	8%
	Total Budget	**$14,870,100.00**	**$12,822,000.00**	($2,048,100.00)	-14%

1/2% Sales & Use Tax

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
211-0000-319-20-00	1/2% Sales Tax Collections	$3,600,000.00	$3,998,000.00	$398,000.00	11%
	Total Revenue	**$3,600,000.00**	**$3,998,000.00**	$398,000.00	11%
211-0000-491-10-00	Transfer Out / General Fund	$2,500,000.00	$3,500,000.00	$1,000,000.00	40%
211-0000-491-20-54	Transfer Out / Library	$250,000.00	$360,850.00	$110,850.00	44%
211-4400-461-08-00	Park & Rec Subsidy	$1,000,000.00	$1,500,000.00	$500,000.00	50%
	Total Expenditures	**$7,500,000.00**	**$5,360,850.00**	($2,139,150.00)	-29%
	Total Budget	**$7,500,000.00**	**$5,360,850.00**	($2,139,150.00)	-29%

Future Fund

		2026	2027		
Account Number	**Account Description**	**Budget**	**Budget**	**Variance**	**% Variance**
218-0000-361-10-01	Interest Earned	$0.00	$200,000.00	$200,000.00	
218-0000-391-10-00	Transfer In General Fund	$25,000.00	$28,000.00	$3,000.00	12%
	Total Revenue	**$25,000.00**	**$228,000.00**	$203,000.00	812%
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	
218-9600-800-03-16	Trust Fees	$0.00	$19,200.00	$19,200.00	
	Total Expenditures	**$280,000.00**	**$299,200.00**	$19,200.00	7%
	Total Budget	**$280,000.00**	**$299,200.00**	$19,200.00	7%

Highway Distribution Tax

		2026	2027		
Account Number	**Account Description**	**Budget**	**Budget**	**Variance**	**% Variance**
223-0000-335-70-00	Highway Distribution Tax	$1,100,000.00	$1,100,000.00	$0.00	0%
	Total Revenue	**$1,100,000.00**	**$1,100,000.00**	$0.00	0%
223-0000-491-10-00	Transfer Out / General Fund	$1,100,000.00	$100,000.00	($1,000,000.00)	-91%
223-0000-491-40-66	Transfer Out / Annual Streets	$0.00	$1,000,000.00	$1,000,000.00	
	Total Expenditures	**$1,100,000.00**	**$1,100,000.00**	$0.00	0%
	Total Budget	**$1,100,000.00**	**$1,100,000.00**	$0.00	0%

Hospitality Tax

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
222-0000-319-31-00	Hospitality Tax Collections	$1,300,000.00	$1,300,000.00	$0.00	0%
	Total Revenue	**$1,300,000.00**	**$1,300,000.00**	$0.00	0%
222-0000-491-10-00	Transfer Out / General Fund	$1,500,000.00	$500,000.00	($1,000,000.00)	-67%
222-0000-491-20-14	Transfer Out / Legacy Square	$250,000.00	$50,000.00	($200,000.00)	-80%
222-0000-491-20-47	Transfer Out / Museum Special Revenue	$0.00	$95,000.00	$95,000.00	
222-0000-491-40-68	Transfer Out / General Capital Projects	$0.00	$1,115,500.00	$1,115,500.00	
222-0000-519-08-00	Subsidies/Other	$61,000.00	$57,000.00	($4,000.00)	-7%
222-0000-519-08-03	Chamber of Commerce	$12,500.00	$12,500.00	$0.00	0%
222-0000-519-08-07	CVB Event Grant	$50,000.00	$50,000.00	$0.00	0%
	Total Expenditures	**$1,873,500.00**	**$1,880,000.00**	$6,500.00	0%
	Total Budget	**$1,873,500.00**	**$1,880,000.00**	$6,500.00	0%

Oil Impact

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
219-0000-335-90-01	Oil & Gas Production Tax	$15,000,000.00	$15,800,000.00	$800,000.00	5%
	Total Revenue	**$15,000,000.00**	**$15,800,000.00**	$800,000.00	5%
219-0000-491-10-00	Transfer Out / General Fund	$0.00	$2,000,000.00	$2,000,000.00	
219-0000-491-30-16	Transfer Out / SRF Debt Service	$5,700,000.00	$0.00	($5,700,000.00)	-100%
219-0000-491-40-66	Transfer Out / Annual Streets	$5,000,000.00	$6,560,000.00	$1,560,000.00	31%
219-0000-491-40-68	Transfer Out / General Capital Projects	$0.00	$2,745,900.00	$2,745,900.00	
219-0000-491-60-02	Transfer Out / Wastewater	$0.00	$900,000.00	$900,000.00	
219-0000-491-60-03	Transfer Out / Solid Waste	$0.00	$3,891,050.00	$3,891,050.00	
219-0000-489-80-40	Oil Impact Contingency	$14,092,000.00	$0.00	($14,092,000.00)	-100%
	Total Expenditures	**$24,792,000.00**	**$16,096,950.00**	($8,695,050.00)	-35%
	Total Budget	**$24,792,000.00**	**$16,096,950.00**	($8,695,050.00)	-35%

Interest Revenue

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
707-0000-361-10-01	Interest Income	$1,600,000.00	$1,900,000.00	$300,000.00	19%
	Total Revenue	**$1,600,000.00**	**$1,900,000.00**	$300,000.00	19%
707-0000-491-10-00	Transfer Out / General Fund	$2,000,000.00	$2,000,000.00	$0.00	0%
707-0000-491-20-41	Transfer Out / PD Special Revenue	$85,000.00	$0.00	($85,000.00)	-100%
707-0000-491-20-46	Transfer Out / EMS	$0.00	$350,000.00	$350,000.00	
707-0000-491-60-01	Transfer Out / Water Distribution	$0.00	$0.00	$0.00	
707-0000-491-60-03	Transfer Out / Solid Waste	$0.00	$834,350.00	$834,350.00	
707-0000-519-07-30	Expenditures	$150,000.00	$250,000.00	$100,000.00	67%
	Total Expenditures	**$2,235,000.00**	**$3,434,350.00**	$1,199,350.00	54%
	Total Budget	**$2,235,000.00**	**$3,434,350.00**	$1,199,350.00	54%

ARPA

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
242-0000-491-26-72	Transfer Out / Ambulance	$588,780.00	$0.00	($588,780.00)	-100%
242-5800-489-03-22	Contracted Labor	$0.00	$0.00	$0.00	
242-5800-489-03-31	Engineering Fees	$0.00	$0.00	$0.00	
242-5800-489-07-40	Equipment	$0.00	$0.00	$0.00	
242-0000-519-08-00	Subsidies	$125,000.00	$0.00	($125,000.00)	-100%
	Total Operating Expenditures	**$713,780.00**	**$0.00**	($713,780.00)	-100%
	Total Budget	**$713,780.00**	**$0.00**	($713,780.00)	-100%

*Fund closed out in 2026

Administration

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0300-410-01-10	Full-Time Employees	$457,000.00	$466,000.00	$9,000.00	2%
100-0300-410-01-30	Overtime	$200.00	$200.00	$0.00	0%
100-0300-410-02-10	Group Insurance	$103,800.00	$113,300.00	$9,500.00	9%
100-0300-410-02-20	FICA/Medicare	$34,800.00	$35,500.00	$700.00	2%
100-0300-410-02-40	Retirement	$34,800.00	$27,200.00	($7,600.00)	-22%
100-0300-410-02-50	Unemployment	$1,300.00	$950.00	($350.00)	-27%
100-0300-410-02-60	Workers Compensation	$1,100.00	$1,200.00	$100.00	9%
100-0300-410-02-90	Other Employee Benefits	$2,100.00	$2,100.00	$0.00	0%
	Total Wage & Benefit Cost	**$635,100.00**	**$646,450.00**	$11,350.00	2%
100-0300-410-03-11	Committee & Board Mtgs	$0.00	$900.00	$900.00	
100-0300-410-03-21	Attorney's Fees	$190,000.00	$192,000.00	$2,000.00	1%
100-0300-410-03-22	Contracted Labor	$1,000.00	$1,000.00	$0.00	0%
100-0300-410-03-90	Associations	$31,500.00	$30,200.00	($1,300.00)	-4%
100-0300-410-05-20	Insurance	$75,500.00	$85,000.00	$9,500.00	13%
100-0300-410-05-30	Telephone & Radio	$1,600.00	$36,000.00	$34,400.00	2150%
100-0300-410-05-40	Advertising	$500.00	$500.00	$0.00	0%
100-0300-410-05-50	Printing Supplies	$500.00	$500.00	$0.00	0%
100-0300-410-05-60	Clothing Allowance	$750.00	$0.00	($750.00)	-100%
100-0300-410-05-64	Technology	$10,500.00	$12,000.00	$1,500.00	14%
100-0300-410-05-70	Recognition Banquet	$12,000.00	$12,000.00	$0.00	0%
100-0300-410-05-71	Tuition Reimbursement	$20,000.00	$16,000.00	($4,000.00)	-20%
100-0300-410-05-80	Travel & Seminars	$4,000.00	$8,000.00	$4,000.00	100%
100-0300-410-06-15	Operating Supplies	$7,000.00	$10,000.00	$3,000.00	43%
100-0300-410-06-16	Postage	$0.00	$34,500.00	$34,500.00	
	Total Operating Expenditures	**$354,850.00**	**$438,600.00**	$83,750.00	24%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$989,950.00**	**$1,085,050.00**	$95,100.00	10%

Animal Control

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-1200-423-01-10	Full-Time Employees	$203,000.00	$215,900.00	$12,900.00	6%
100-1200-423-01-30	Overtime	$2,000.00	$2,000.00	$0.00	0%
100-1200-423-02-10	Group Insurance	$56,900.00	$62,000.00	$5,100.00	9%
100-1200-423-02-20	FICA/Medicare	$15,500.00	$15,900.00	$400.00	3%
100-1200-423-02-40	Retirement	$14,800.00	$15,300.00	$500.00	3%
100-1200-423-02-50	Unemployment	$700.00	$450.00	($250.00)	-36%
100-1200-423-02-60	Workers Compensation	$2,200.00	$2,250.00	$50.00	2%
100-1200-423-02-90	Other Employee Benefits	$2,200.00	$2,050.00	($150.00)	-7%
	Total Wage & Benefit Cost	**$297,300.00**	**$315,850.00**	$18,556.00	6%
100-1200-423-04-42	Repairs & Maintenance	$2,000.00	$1,000.00	($1,000.00)	-50%
100-1200-423-05-20	Insurance	$2,300.00	$3,200.00	$900.00	39%
100-1200-423-05-50	Printing Supplies	$200.00	$200.00	$0.00	0%
100-1200-423-05-64	Technology	$500.00	$500.00	$0.00	0%
100-1200-423-05-80	Travel and Seminars	$2,000.00	$2,000.00	$0.00	0%
100-1200-423-06-15	Operating Supplies	$20,500.00	$20,500.00	$0.00	0%
100-1200-423-06-26	Gasoline, Diesel Fuel, Oil	$0.00	$600.00	$600.00	
	Total Operating Expenditures	**$27,500.00**	**$28,000.00**	$500.00	2%
100-1200-423-07-20	Buildings and Structures	$5,000.00	$0.00	($5,000.00)	-100%
	Total Capital Purchases	**$5,000.00**	**$0.00**	($5,000.00)	-100%
	Total Budget	**$329,800.00**	**$343,850.00**	$14,056.00	4%

Assessing

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0600-416-01-10	Full-Time Employees	$410,000.00	$414,300.00	$4,300.00	1%
100-0600-416-01-20	Part-Time Employees	$21,500.00	$22,450.00	$950.00	4%
100-0600-416-01-30	Overtime	$100.00	$200.00	$100.00	100%
100-0600-416-02-10	Group Insurance	$109,600.00	$144,800.00	$35,200.00	32%
100-0600-416-02-20	FICA/Medicare	$33,000.00	$33,300.00	$300.00	1%
100-0600-416-02-40	Retirement	$36,500.00	$34,250.00	($2,250.00)	-6%
100-0600-416-02-50	Unemployment	$1,300.00	$950.00	($350.00)	-27%
100-0600-416-02-60	Workers Compensation	$600.00	$700.00	$100.00	17%
100-0600-416-02-90	Other Employee Benefits	$3,200.00	$3,050.00	($150.00)	-5%
	Total Wage & Benefit Cost	**$615,800.00**	**$654,000.00**	$38,200.00	6%
100-0600-416-03-22	Contracted Labor	$10,000.00	$8,500.00	($1,500.00)	-15%
100-0600-416-03-90	Associations	$800.00	$1,375.00	$575.00	72%
100-0600-416-05-20	Insurance	$900.00	$1,200.00	$300.00	33%
100-0600-416-05-30	Telephone & Radio	$1,600.00	$300.00	($1,300.00)	-81%
100-0600-416-05-40	Advertising	$200.00	$200.00	$0.00	0%
100-0600-416-05-50	Printing Supplies	$400.00	$400.00	$0.00	0%
100-0600-416-05-60	Clothing Allowance	$1,100.00	$0.00	($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	$13,090.00	$3,090.00	31%
100-0600-416-06-15	Operating Supplies	$13,500.00	$5,000.00	($8,500.00)	-63%
	Total Operating Expenditures	**$68,500.00**	**$60,065.00**	($8,435.00)	-12%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$684,300.00**	**$714,065.00**	$29,765.00	4%

Building and Codes

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-1400-563-01-10	Full-Time	$448,500.00	$454,200.00	$5,700.00	1%
100-1400-563-01-20	Part-Time Employees	$0.00	$8,700.00	$8,700.00	
100-1400-563-01-30	Overtime	$1,500.00	$1,500.00	$0.00	0%
100-1400-563-02-10	Group Insurance	$80,100.00	$100,400.00	$20,300.00	25%
100-1400-563-02-20	FICA/Medicare	$34,100.00	$35,300.00	$1,200.00	4%
100-1400-563-02-40	Retirement	$36,100.00	$34,000.00	($2,100.00)	-6%
100-1400-563-02-50	Unemploymet	$1,300.00	$900.00	($400.00)	-31%
100-1400-563-02-60	Workers Compensation	$600.00	$650.00	$50.00	8%
100-1400-563-02-90	Other Employee Benefits	$3,200.00	$3,150.00	($50.00)	-2%
	Total Wage & Benefit Cost	**$605,400.00**	**$638,800.00**	$33,400.00	6%
100-1400-563-03-12	Board of Adjustment Mtgs	$7,000.00	$6,500.00	($500.00)	-7%
100-1400-563-03-22	Contracted Labor	$45,000.00	$50,000.00	$5,000.00	11%
100-1400-563-03-90	Associations	$2,000.00	$2,000.00	$0.00	0%
100-1400-563-04-42	Repairs & Maintenance	$500.00	$0.00	($500.00)	-100%
100-1400-563-05-20	Insurance	$4,000.00	$3,800.00	($200.00)	-5%
100-1400-563-05-30	Telephone and Radio	$4,700.00	$5,000.00	$300.00	6%
100-1400-563-05-40	Advertising	$0.00	$500.00	$500.00	
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	Uniforms	$2,100.00	$1,800.00	($300.00)	-14%
100-1400-563-05-64	Technology	$3,000.00	$2,500.00	($500.00)	-17%
100-1400-563-05-80	Travel & Seminars	$10,000.00	$8,000.00	($2,000.00)	-20%
100-1400-563-06-15	Operating Supplies	$8,000.00	$4,500.00	($3,500.00)	-44%
	Total Operating Expenditures	**$89,800.00**	**$88,100.00**	($1,700.00)	-2%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$695,200.00**	**$726,900.00**	$31,700.00	5%

Building and Sites

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0700-417-01-10	Full-Time Employees	$439,000.00	$399,600.00	($39,400.00)	-9%
100-0700-417-01-20	Part-Time Employees	$99,000.00	$88,500.00	($10,500.00)	-11%
100-0700-417-01-30	Overtime	$22,000.00	$15,000.00	($7,000.00)	-32%
100-0700-417-02-10	Group Insurance	$126,800.00	$129,200.00	$2,400.00	2%
100-0700-417-02-20	FICA/Medicare	$42,800.00	$38,300.00	($4,500.00)	-11%
100-0700-417-02-40	Retirement	$35,000.00	$33,400.00	($1,600.00)	-5%
100-0700-417-02-50	Unemployment	$1,300.00	$1,000.00	($300.00)	-23%
100-0700-417-02-60	Workers Compensation	$5,900.00	$5,100.00	($800.00)	-14%
100-0700-417-02-90	Other Employee Benefits	$3,700.00	$3,200.00	($500.00)	-14%
	Total Wage & Benefit Cost	**$775,500.00**	**$713,300.00**	($62,200.00)	-8%
100-0700-417-03-22	Contracted Labor	$198,000.00	$200,000.00	$2,000.00	1%
100-0700-417-04-10	Electricity	$250,000.00	$275,000.00	$25,000.00	10%
100-0700-417-04-24	Grounds Maintenance	$5,000.00	$5,000.00	$0.00	0%
100-0700-417-04-30	Building Repairs	$80,000.00	$90,000.00	$10,000.00	13%
100-0700-417-04-42	Repairs & Maintenance	$20,000.00	$10,000.00	($10,000.00)	-50%
100-0700-417-05-20	Insurance	$45,000.00	$45,000.00	$0.00	0%
100-0700-417-05-30	Telephone & Radio	$4,000.00	$5,000.00	$1,000.00	25%
100-0700-417-05-40	Advertising	$300.00	$300.00	$0.00	0%
100-0700-417-05-50	Printing	$500.00	$500.00	$0.00	0%
100-0700-417-05-60	Uniforms	$2,100.00	$1,800.00	($300.00)	-14%
100-0700-417-05-64	Technology	$4,500.00	$6,700.00	$2,200.00	49%
100-0700-417-05-80	Travel & Seminars	$2,100.00	$2,250.00	$150.00	7%
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%
100-0700-417-06-26	Gasoline, Diesel Fuel,Oil	$0.00	$12,000.00	$12,000.00	
100-0700-417-09-10	Chemicals	$25,000.00	$30,000.00	$5,000.00	20%
100-0700-417-10-00	Capital Lease Principal	$40,150.00	$42,500.00	$2,350.00	6%
100-0700-417-20-00	Capital Lease Interest	$7,350.00	$5,000.00	($2,350.00)	-32%
	Total Operating Expenditures	**$774,000.00**	**$821,050.00**	$47,050.00	6%
100-0700-417-07-20	Buildings & Structures	$12,000.00	$0.00	($12,000.00)	-100%
100-0700-417-07-40	Equipment	$30,000.00	$55,000.00	$25,000.00	83%
	Total Capital Purchases	**$42,000.00**	**$55,000.00**	$13,000.00	31%
	Total Budget	**$1,591,500.00**	**$1,589,350.00**	($2,150.00)	0%

City Commission

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0100-411-01-20	Part-Time Employees	$102,300.00	$104,400.00	$2,100.00	2%
100-0100-411-01-30	Overtime	$5,000.00	$4,500.00	($500.00)	-10%
100-0100-411-02-20	FICA/Medicare	$8,200.00	$8,000.00	($200.00)	-2%
100-0100-411-02-50	Unemployment	$300.00	$300.00	$0.00	0%
100-0100-411-02-60	Workers Compensation	$300.00	$300.00	$0.00	0%
	Total Wage & Benefit Cost	**$116,100.00**	**$117,500.00**	$1,400.00	1%
100-0100-411-03-10	Election Costs	$16,000.00	$0.00	($16,000.00)	-100%
100-0100-411-03-90	Associations	$9,500.00	$9,500.00	$0.00	0%
100-0100-411-05-41	Publication Costs	$25,000.00	$25,000.00	$0.00	0%
100-0100-411-05-64	Technology	$100.00	$300.00	$200.00	200%
100-0100-411-05-80	Travel & Seminars	$7,500.00	$15,000.00	$7,500.00	100%
100-0100-411-06-15	Operating Supplies	$1,000.00	$2,500.00	$1,500.00	150%
100-0100-411-08-00	Subsidies	$55,000.00	$58,000.00	$3,000.00	5%
	Total Operating Expenditures	**$114,100.00**	**$110,300.00**	($3,800.00)	-3%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$230,200.00**	**$227,800.00**	($2,400.00)	-1%

Community Development

		2026	2027		
Account Number	**Account Description**	**Budget**	**Budget**	**Variance**	**% Variance**
100-1600-424-01-10	Full-Time Employees	$295,800.00	$309,850.00	$14,050.00	5%
100-1600-424-01-30	Overtime	$500.00	$200.00	($300.00)	-60%
100-1600-424-02-10	Group Insurance	$34,300.00	$37,450.00	$3,150.00	9%
100-1600-424-02-20	FICA/Medicare	$22,600.00	$23,650.00	$1,050.00	5%
100-1600-424-02-40	Retirement	$25,300.00	$26,350.00	$1,050.00	4%
100-1600-424-02-50	Unemployment	$900.00	$600.00	($300.00)	-33%
100-1600-424-02-60	Workers Compensation	$250.00	$250.00	$0.00	0%
100-1600-424-02-90	Other Employee Benefits	$1,600.00	$1,600.00	$0.00	0%
	Total Wage & Benefit Cost	**$381,250.00**	**$399,950.00**	$18,700.00	5%
100-1600-424-03-90	Associations	$500.00	$0.00	($500.00)	-100%
100-1600-424-05-20	Insurance	$100.00	$0.00	($100.00)	-100%
100-1600-424-05-30	Telephone & Radio	$1,300.00	$900.00	($400.00)	-31%
100-1600-424-05-60	Clothing Allowance	$450.00	$0.00	($450.00)	-100%
100-1600-424-05-64	Technology	$1,500.00	$2,000.00	$500.00	33%
100-1600-424-05-80	Travel & Seminars	$2,200.00	$3,000.00	$800.00	36%
100-1600-424-06-15	Operating Supplies	$800.00	$500.00	($300.00)	-38%
	Total Operating Expenditures	**$6,850.00**	**$6,400.00**	($450.00)	-7%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$388,100.00**	**$406,350.00**	$18,250.00	5%

Contingency, Reserves, & Transfers to Other Funds

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0000-489-80-11	City Retirement Plan	$0.00	$546,750.00	$546,750.00	
100-0000-489-80-12	Police Retirement Plan	$0.00	$459,600.00	$459,600.00	
100-0000-489-80-13	Part-Time Fire Retirement Plan	$0.00	$9,000.00	$9,000.00	
100-0000-489-80-40	Contingency	$50,000.00	$25,000.00	($25,000.00)	-50%
100-0000-489-80-41	Bad Debt Expense	$5,000.00	$20,000.00	$15,000.00	300%
100-0000-491-20-18	Transfer Out / Dickinson Future Fund	$25,000.00	$28,000.00	$3,000.00	12%
100-0000-491-60-12	Transfer Out / Fleet	$640,600.00	$595,650.00	($44,950.00)	-7%
100-0000-491-80-11	Trust Funds / City Employee Retirement	$593,970.00	$0.00	($593,970.00)	-100%
100-0000-491-80-12	Trust Funds / Police Pension Fund	$459,620.00	$0.00	($459,620.00)	-100%
100-0000-491-80-13	Trust Funds / Part-Time Fire Retirement	$10,420.00	$0.00	($10,420.00)	-100%
	Total Expenditures & Transfers	**$1,784,610.00**	**$1,684,000.00**	($100,610.00)	-6%
	Total Budget	**$1,784,610.00**	**$1,684,000.00**	($100,610.00)	

DMV

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-1800-428-01-10	Full-Time Employees	$246,800.00	$194,450.00	($52,350.00)	-21%
100-1800-428-01-30	Overtime	$100.00	$200.00	$100.00	100%
100-1800-428-02-10	Group Insurance	$50,800.00	$59,500.00	$8,700.00	17%
100-1800-428-02-20	FICA/Medicare	$18,900.00	$14,900.00	($4,000.00)	-21%
100-1800-428-02-40	Retirement	$10,100.00	$13,800.00	$3,700.00	37%
100-1800-428-02-50	Unemployment	$800.00	$350.00	($450.00)	-56%
100-1800-428-02-60	Workers Compensation	$400.00	$250.00	($150.00)	-38%
100-1800-428-02-90	Other Employee Benefits	$2,700.00	$2,100.00	($600.00)	-22%
	Total Wage & Benefit Cost	**$330,600.00**	**$285,550.00**	($45,050.00)	-14%
100-1800-428-03-22	Contracted Labor	$20,000.00	$73,000.00	$53,000.00	265%
100-1800-428-03-80	Rent	$0.00	$9,000.00	$9,000.00	
100-1800-428-03-90	Associations	$100.00	$0.00	($100.00)	-100%
100-1800-428-05-20	Insurance	$100.00	$75.00	($25.00)	-25%
100-1800-428-05-30	Telephone & Radio	$500.00	$500.00	$0.00	0%
100-1800-428-05-40	Advertising	$100.00	$100.00	$0.00	0%
100-1800-428-05-50	Printing	$3,000.00	$3,500.00	$500.00	17%
100-1800-428-05-60	Clothing Allowance	$750.00	$0.00	($750.00)	-100%
100-1800-428-05-64	Technology	$7,000.00	$3,000.00	($4,000.00)	-57%
100-1800-428-05-80	Travel & Seminars	$1,300.00	$400.00	($900.00)	-69%
100-1800-428-06-15	Operating Supplies	$6,000.00	$6,000.00	$0.00	0%
100-1800-428-06-16	Postage	$0.00	$1,500.00	$1,500.00	
	Total Operating Expenditures	**$38,850.00**	**$97,075.00**	$58,225.00	150%
	Total Budget	**$369,450.00**	**$382,625.00**	$13,175.00	4%

Engineering

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-2000-430-01-10	Full-Time Employees	$564,900.00	$585,400.00	$20,500.00	4%
100-2000-430-01-30	Overtime	$5,000.00	$5,000.00	$0.00	0%
100-2000-430-02-10	Group Insurance	$110,900.00	$106,100.00	($4,800.00)	-4%
100-2000-430-02-20	FICA/Medicare	$43,100.00	$44,800.00	$1,700.00	4%
100-2000-430-02-40	Retirement	$39,900.00	$36,350.00	($3,550.00)	-9%
100-2000-430-02-50	Unemployment	$1,700.00	$1,100.00	($600.00)	-35%
100-2000-430-02-60	Workers Compensation	$3,200.00	$850.00	($2,350.00)	-73%
100-2000-430-02-90	Other Employee Benefits	$3,700.00	$3,650.00	($50.00)	-1%
	Total Wage & Benefit Cost	**$772,400.00**	**$783,250.00**	$10,850.00	1%
100-2000-430-03-22	Contracted Labor	$20,000.00	$35,000.00	$15,000.00	75%
100-2000-430-03-90	Associations	$400.00	$350.00	($50.00)	-13%
100-2000-430-04-42	Repairs & Maintenance	$500.00	$500.00	$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	$2,800.00	($700.00)	-20%
100-2000-430-05-40	Advertising	$1,500.00	$2,000.00	$500.00	33%
100-2000-430-05-50	Printing Supplies	$1,000.00	$1,000.00	$0.00	0%
100-2000-430-05-60	Uniforms	$1,500.00	$900.00	($600.00)	-40%
100-2000-430-05-64	Technology	$36,000.00	$34,000.00	($2,000.00)	-6%
100-2000-430-05-80	Travel & Seminars	$5,000.00	$3,500.00	($1,500.00)	-30%
100-2000-430-06-15	Operating Supplies	$7,000.00	$10,000.00	$3,000.00	43%
	Total Operating Expenditures	**$79,900.00**	**$93,550.00**	$13,650.00	17%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$852,300.00**	**$876,800.00**	$24,500.00	3%

Finance

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0400-414-01-10	Full-Time Employees	$349,000.00	$368,300.00	$19,300.00	6%
100-0400-414-01-30	Overtime	$200.00	$200.00	$0.00	0%
100-0400-414-02-10	Group Insurance	$73,000.00	$102,400.00	$29,400.00	40%
100-0400-414-02-20	FICA/Medicare	$26,600.00	$28,550.00	$1,950.00	7%
100-0400-414-02-40	Retirement	$27,800.00	$34,000.00	$6,200.00	22%
100-0400-414-02-50	Unemployment	$1,100.00	$750.00	($350.00)	-32%
100-0400-414-02-60	Workers Compensation	$400.00	$400.00	$0.00	0%
100-0400-414-02-90	Other Employee Benefits	$2,700.00	$2,600.00	($100.00)	-4%
	Total Wage & Benefit Cost	**$480,800.00**	**$537,200.00**	$56,400.00	12%
100-0400-414-03-11	Committee & Board Meetings	$800.00	$800.00	$0.00	0%
100-0400-414-03-22	Contracted Labor	$7,500.00	$15,000.00	$7,500.00	100%
100-0400-414-03-80	Audit	$60,000.00	$145,000.00	$85,000.00	142%
100-0400-414-03-90	Associations	$200.00	$200.00	$0.00	0%
100-0400-414-05-20	Insurance	$50.00	$25.00	($25.00)	-50%
100-0400-414-05-30	Telephone & Radio	$37,000.00	$600.00	($36,400.00)	-98%
100-0400-414-05-40	Advertising	$500.00	$500.00	$0.00	0%
100-0400-414-05-50	Printing	$3,000.00	$2,500.00	($500.00)	-17%
100-0400-414-05-60	Clothing Allowance	$750.00	$0.00	($750.00)	-100%
100-0400-414-05-64	Technology	$36,000.00	$16,000.00	($20,000.00)	-56%
100-0400-414-05-80	Travel & Seminars	$2,500.00	$2,000.00	($500.00)	-20%
100-0400-414-06-15	Operating Supplies	$5,500.00	$7,000.00	$1,500.00	27%
100-0400-414-06-16	Postage	$33,000.00	$0.00	($33,000.00)	-100%
	Total Operating Expenditures	**$186,800.00**	**$189,625.00**	$2,825.00	2%
100-0400-414-07-40	Equipment	$250,000.00	$0.00	($250,000.00)	-100%
	Total Capital Purchases	**$250,000.00**	**$0.00**	($250,000.00)	-100%
	Total Budget	**$917,600.00**	**$726,825.00**	($190,775.00)	-21%

Fire

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-1100-421-01-10	Full-Time Employees	$1,930,200.00	$2,136,300.00	$206,100.00	11%
100-1100-421-01-20	Part-Time Employees	$102,000.00	$102,000.00	$0.00	0%
100-1100-421-01-30	Overtime	$300,000.00	$300,000.00	$0.00	0%
100-1100-421-02-10	Group Insurance	$394,900.00	$500,000.00	$105,100.00	27%
100-1100-421-02-20	FICA/Medicare	$178,400.00	$159,850.00	($18,550.00)	-10%
100-1100-421-02-40	Retirement	$195,900.00	$205,650.00	$9,750.00	5%
100-1100-421-02-50	Unemployment	$5,800.00	$4,200.00	($1,600.00)	-28%
100-1100-421-02-60	Workers Compensation	$34,600.00	$37,400.00	$2,800.00	8%
100-1100-421-02-90	Other Employee Benefits	$13,700.00	$14,650.00	$950.00	7%
	Total Wage & Benefit Cost	**$3,155,500.00**	**$3,460,050.00**	$304,550.00	10%
100-1100-421-03-90	Associations	$7,800.00	$7,800.00	$0.00	0%
100-1100-421-04-10	Electricity	$5,000.00	$5,000.00	$0.00	0%
100-1100-421-04-42	Repairs & Maintenance	$28,000.00	$30,000.00	$2,000.00	7%
100-1100-421-04-45	Apparatus Maintenance	$60,000.00	$60,000.00	$0.00	0%
100-1100-421-05-20	Insurance	$35,000.00	$35,000.00	$0.00	0%
100-1100-421-05-30	Telephone & Radio	$25,000.00	$25,000.00	$0.00	0%
100-1100-421-05-40	Advertising	$5,000.00	$3,500.00	($1,500.00)	-30%
100-1100-421-05-50	Printing	$1,500.00	$1,500.00	$0.00	0%
100-1100-421-05-64	Other Services/ Technology	$15,000.00	$15,000.00	$0.00	0%
100-1100-421-05-80	Travel & Seminars	$75,000.00	$75,000.00	$0.00	0%
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	$104,300.00	$2,300.00	2%
100-1100-421-06-16	Fire Prevention Supplies	$15,000.00	$15,000.00	$0.00	0%
100-1100-421-06-25	Uniform Purchasing	$30,000.00	$35,000.00	$5,000.00	17%
100-1100-421-06-26	Gasoline, Diesel Fuel,Oil	$0.00	$200.00	$200.00	
100-1100-421-10-00	Capital Lease Principal	$39,100.00	$46,750.00	$7,650.00	20%
100-1100-421-20-00	Capital Lease Interest	$5,900.00	$3,400.00	($2,500.00)	-42%
	Total Operating Expenditures	**$469,300.00**	**$482,450.00**	$13,150.00	3%
100-1100-421-07-40	Equipment	$20,000.00	$0.00	($20,000.00)	-100%
	Total Capital Purchases	**$20,000.00**	**$0.00**	($20,000.00)	-100%
	Total Budget	**$3,644,800.00**	**$3,942,500.00**	$297,700.00	8%

Forestry

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-3400-454-01-10	Regular	$75,300.00	$77,800.00	$2,500.00	3%
100-3400-454-01-20	Part-Time Employees	$33,600.00	$29,750.00	($3,850.00)	-11%
100-3400-454-01-30	Overtime	$2,000.00	$4,000.00	$2,000.00	100%
100-3400-454-02-10	Group Insurance	$23,500.00	$25,700.00	$2,200.00	9%
100-3400-454-02-20	FICA/Medicare	$8,400.00	$6,000.00	($2,400.00)	-29%
100-3400-454-02-40	Retirement	$7,000.00	$7,200.00	$200.00	3%
100-3400-454-02-50	Unemployment	$300.00	$200.00	($100.00)	-33%
100-3400-454-02-60	Workers Compensation	$2,400.00	$2,350.00	($50.00)	-2%
100-3400-454-02-90	Other Employee Benefits	$600.00	$600.00	$0.00	0%
	Total Wage & Benefit Cost	**$153,100.00**	**$153,600.00**	$500.00	0%
100-3400-454-03-22	Contracted Labor	$40,000.00	$40,000.00	$0.00	0%
100-3400-454-03-90	Associations	$0.00	$150.00	$150.00	
100-3400-454-04-42	Repairs & Maintenance	$1,000.00	$0.00	($1,000.00)	-100%
100-3400-454-05-20	Insurance	$3,000.00	$3,200.00	$200.00	7%
100-3400-454-05-30	Telephone & Radio	$1,000.00	$1,000.00	$0.00	0%
100-3400-454-05-60	Clothing Allowance	$300.00	$0.00	($300.00)	-100%
100-3400-454-05-64	Technology	$0.00	$1,500.00	$1,500.00	
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	$8,500.00	$1,000.00	13%
100-3400-454-06-18	Trees & Flowers	$40,000.00	$40,000.00	$0.00	0%
	Total Operating Expenditures	**$93,800.00**	**$95,350.00**	$1,550.00	2%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$246,900.00**	**$248,950.00**	$2,050.00	1%

Human Resources

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0800-418-01-10	Full-Time Employees	$251,400.00	$264,200.00	$12,800.00	5%
100-0800-418-01-30	Overtime	$200.00	$200.00	$0.00	0%
100-0800-418-02-10	Group Insurance	$50,250.00	$54,900.00	$4,650.00	9%
100-0800-418-02-20	FICA/Medicare	$19,150.00	$20,000.00	$850.00	4%
100-0800-418-02-40	Retirement	$22,600.00	$24,000.00	$1,400.00	6%
100-0800-418-02-50	Unemployment	$800.00	$800.00	$0.00	0%
100-0800-418-02-60	Workers Compensation	$300.00	$250.00	($50.00)	-17%
100-0800-418-02-90	Other Employee Benefits	$1,600.00	$1,550.00	($50.00)	-3%
	Total Wage & Benefit Cost	**$346,300.00**	**$365,900.00**	$19,600.00	6%
100-0800-418-03-11	Board Meetings	$1,500.00	$1,500.00	$0.00	0%
100-0800-418-03-21	Attorney's Fees	$25,000.00	$20,000.00	($5,000.00)	-20%
100-0800-418-03-22	Contracted Labor	$5,000.00	$5,000.00	$0.00	0%
100-0800-418-03-90	Associations	$1,000.00	$1,000.00	$0.00	0%
100-0800-418-05-30	Telephone & Radio	$1,600.00	$2,100.00	$500.00	31%
100-0800-418-05-40	Advertising	$800.00	$200.00	($600.00)	-75%
100-0800-418-05-50	Printing	$500.00	$500.00	$0.00	0%
100-0800-418-05-60	Clothing Allowance	$450.00	$0.00	($450.00)	-100%
100-0800-418-05-64	Technology	$21,300.00	$23,500.00	$2,200.00	10%
100-0800-418-05-66	Employee Training	$5,000.00	$5,000.00	$0.00	0%
100-0800-418-05-80	Travel & Seminars	$5,600.00	$3,000.00	($2,600.00)	-46%
100-0800-418-06-15	Operating Supplies	$1,500.00	$1,500.00	$0.00	0%
	Total Operating Expenditures	**$69,250.00**	**$63,300.00**	($5,950.00)	-9%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$415,550.00**	**$429,200.00**	$13,650.00	3%

Information Technology

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0500-415-01-10	Full-Time Employees	$338,000.00	$348,500.00	$10,500.00	3%
100-0500-415-01-30	Overtime	$100.00	$100.00	$0.00	0%
100-0500-415-02-10	Group Insurance	$73,000.00	$104,300.00	$31,300.00	43%
100-0500-415-02-20	FICA/Medicare	$25,800.00	$26,600.00	$800.00	3%
100-0500-415-02-40	Retirement	$31,200.00	$32,150.00	$950.00	3%
100-0500-415-02-50	Unemployment	$1,000.00	$750.00	($250.00)	-25%
100-0500-415-02-60	Workers' Compensation	$400.00	$400.00	$0.00	0%
100-0500-415-02-90	Other Employee Benefits	$2,200.00	$2,100.00	($100.00)	-5%
	Total Wage & Benefit Cost	**$471,700.00**	**$514,900.00**	$43,200.00	9%
100-0500-415-05-20	Insurance	$2,200.00	$2,200.00	$0.00	0%
100-0500-415-05-30	Telephone & Radio	$3,100.00	$3,100.00	$0.00	0%
100-0500-415-05-50	Printing	$47,000.00	$47,000.00	$0.00	0%
100-0500-415-05-60	Clothing Allowance	$600.00	$0.00	($600.00)	-100%
100-0500-415-05-64	Technology	$399,200.00	$749,500.00	$350,300.00	88%
100-0500-415-05-65	Network Line Charges	$91,400.00	$91,400.00	$0.00	0%
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	$4,000.00	$500.00	14%
100-0500-415-09-50	Supplies	$3,500.00	$2,000.00	($1,500.00)	-43%
	Total Operating Expenditures	**$555,000.00**	**$903,700.00**	$348,700.00	63%
100-0500-415-07-40	Equipment	$235,000.00	$295,000.00	$60,000.00	26%
	Total Capital Purchases	**$235,000.00**	**$295,000.00**	$60,000.00	26%
	Total Budget	**$1,261,700.00**	**$1,713,600.00**	$451,900.00	36%

Marketing

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-1500-425-01-10	Full-Time	$147,700.00	$149,850.00	$2,150.00	1%
100-1500-425-01-30	Overtime	$0.00	$1,600.00	$1,600.00	
100-1500-425-02-10	Group Insurance	$32,100.00	$24,700.00	($7,400.00)	-23%
100-1500-425-02-20	FICA/Medicare	$11,300.00	$11,500.00	$200.00	2%
100-1500-425-02-40	Retirement	$9,800.00	$11,300.00	$1,500.00	15%
100-1500-425-02-50	Unemployment	$500.00	$300.00	($200.00)	-40%
100-1500-425-02-60	Workers Compensation	$200.00	$250.00	$50.00	25%
100-1500-425-02-90	Other Employee Benefits	$1,200.00	$1,050.00	($150.00)	-13%
	Total Wage & Benefit Cost	**$202,800.00**	**$200,550.00**	($2,250.00)	-1%
100-1500-425-03-22	Contracted Labor	$5,000.00	$5,000.00	$0.00	0%
100-1500-425-03-90	Associations	$500.00	$500.00	$0.00	0%
100-1500-425-05-20	Insurance	$100.00	$25.00	($75.00)	-75%
100-1500-425-05-30	Telephone and Radio	$1,500.00	$600.00	($900.00)	-60%
100-1500-425-05-40	Marketing & Advertising	$5,000.00	$2,500.00	($2,500.00)	-50%
100-1500-425-05-50	Printing Supplies	$100.00	$100.00	$0.00	0%
100-1500-425-05-60	Clothing Allowance	$300.00	$0.00	($300.00)	-100%
100-1500-425-05-64	Technology	$300.00	$300.00	$0.00	0%
100-1500-425-05-80	Travel & Seminar	$1,500.00	$5,000.00	$3,500.00	233%
100-1500-425-06-15	Operating Supplies	$2,000.00	$2,000.00	$0.00	0%
	Total Operating Expenditures	**$16,300.00**	**$16,025.00**	($275.00)	-2%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$219,100.00**	**$216,575.00**	($2,525.00)	-1%

Municipal Court

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0200-412-01-10	Full-Time Employees	$244,300.00	$258,150.00	$13,850.00	6%
100-0200-412-01-20	Part-Time Employees	$12,200.00	$12,800.00	$600.00	5%
100-0200-412-01-30	Overtime	$200.00	$200.00	$0.00	0%
100-0200-412-02-10	Group Insurance	$66,950.00	$62,350.00	($4,600.00)	-7%
100-0200-412-02-20	FICA/Medicare	$19,600.00	$19,700.00	$100.00	1%
100-0200-412-02-40	Retirement	$15,200.00	$16,400.00	$1,200.00	8%
100-0200-412-02-50	Unemployment	$600.00	$500.00	($100.00)	-17%
100-0200-412-02-60	Workers Compensation	$300.00	$350.00	$50.00	17%
100-0200-412-02-90	Other Employee Benefits	$2,100.00	$2,100.00	$0.00	0%
	Total Wage & Benefit Cost	**$361,450.00**	**$372,550.00**	$11,100.00	3%
100-0200-412-03-20	Court Appointed Attorney	$75,000.00	$142,000.00	$67,000.00	89%
100-0200-412-03-21	Attorney Fees	$250,000.00	$250,000.00	$0.00	0%
100-0200-412-03-22	Contracted Labor	$20,000.00	$31,800.00	$11,800.00	59%
100-0200-412-03-28	Prisoner Housing	$110,000.00	$120,000.00	$10,000.00	9%
100-0200-412-03-90	Associations	$200.00	$250.00	$50.00	25%
100-0200-412-05-20	Insurance	$100.00	$50.00	($50.00)	-50%
100-0200-412-05-30	Telephone & Radio	$300.00	$0.00	($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	$600.00	$0.00	($600.00)	-100%
100-0200-412-05-64	Technology	$1,000.00	$2,000.00	$1,000.00	100%
100-0200-412-05-80	Travel & Seminars	$1,000.00	$1,000.00	$0.00	0%
100-0200-412-06-15	Operating Supplies	$12,000.00	$12,000.00	$0.00	0%
	Total Operating Expenditures	**$473,200.00**	**$562,100.00**	$88,900.00	19%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$834,650.00**	**$934,650.00**	$100,000.00	12%

Museum Center

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-3000-450-01-10	Full-Time Employees	$457,600.00	$460,000.00	$2,400.00	1%
100-3000-450-01-20	Part-Time Employees	$55,000.00	$52,700.00	($2,300.00)	-4%
100-3000-450-01-30	Overtime	$5,500.00	$6,000.00	$500.00	9%
100-3000-450-02-10	Group Insurance	$87,600.00	$94,500.00	$6,900.00	8%
100-3000-450-02-20	FICA/Medicare	$39,600.00	$39,100.00	($500.00)	-1%
100-3000-450-02-40	Retirement	$40,800.00	$42,400.00	$1,600.00	4%
100-3000-450-02-50	Unemployment	$1,300.00	$1,100.00	($200.00)	-15%
100-3000-450-02-60	Workers Compensation	$1,700.00	$1,950.00	$250.00	15%
100-3000-450-02-90	Other Employee Benefits	$3,700.00	$4,050.00	$350.00	9%
	Total Wage & Benefit Cost	**$692,800.00**	**$701,800.00**	$9,000.00	1%
100-3000-450-03-22	Contracted Labor	$0.00	$26,000.00	$26,000.00	
100-3000-450-03-90	Associations	$400.00	$850.00	$450.00	113%
100-3000-450-04-10	Electricity	$24,000.00	$24,000.00	$0.00	0%
100-3000-450-04-24	Grounds Maintenance	$1,000.00	$650.00	($350.00)	-35%
100-3000-450-04-30	Building Repairs	$1,000.00	$6,000.00	$5,000.00	500%
100-3000-450-04-42	Repairs & Maintenance	$500.00	$1,500.00	$1,000.00	200%
100-3000-450-05-20	Insurance	$7,500.00	$8,500.00	$1,000.00	13%
100-3000-450-05-21	Insurance - Dinosaur/Artifacts	$6,000.00	$6,500.00	$500.00	8%
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	$12,000.00	($3,000.00)	-20%
100-3000-450-05-50	Printing Supplies	$1,500.00	$900.00	($600.00)	-40%
100-3000-450-05-60	Clothing Allowance	$1,200.00	$0.00	($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	$2,500.00	$2,500.00	$0.00	0%
100-3000-450-05-81	Museum Education Supplies	$2,000.00	$2,000.00	$0.00	0%
100-3000-450-05-82	Special Events	$700.00	$900.00	$200.00	29%
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	$15,500.00	$16,000.00	$500.00	3%
100-3000-450-06-16	Exhibit Equipment/Supplies	$20,000.00	$25,000.00	$5,000.00	25%
100-3000-450-06-17	Collection Management	$13,000.00	$14,000.00	$1,000.00	8%
100-3000-450-06-18	Museum / Historical Preservation	$4,400.00	$2,700.00	($1,700.00)	-39%
100-3000-450-09-05	Gift Shop Supplies	$47,500.00	$46,000.00	($1,500.00)	-3%
100-3000-450-09-06	Museum Sales Tax Expense	$6,000.00	$5,500.00	($500.00)	-8%
	Total Operating Expenditures	**$198,000.00**	**$229,800.00**	$31,800.00	16%
100-3000-450-07-20	Buildings and Structures	$12,000.00	$45,150.00	$33,150.00	276%
100-3000-450-07-40	Equipment	$0.00	$7,400.00	$7,400.00	
	Total Capital Purchases	**$12,000.00**	**$52,550.00**	$40,550.00	338%
	Total Budget	**$902,800.00**	**$984,150.00**	$81,350.00	9%

Planning

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-1300-463-01-10	Full-Time Employees	$69,200.00	$75,300.00	$6,100.00	9%
100-1300-463-02-10	Group Insurance	$9,400.00	$10,400.00	$1,000.00	11%
100-1300-463-02-20	FICA/Medicare	$5,300.00	$5,700.00	$400.00	8%
100-1300-463-02-40	Retirement	$6,400.00	$6,975.00	$575.00	9%
100-1300-463-02-50	Unemployment	$200.00	$200.00	$0.00	0%
100-1300-463-02-60	Workers Compensation	$100.00	$100.00	$0.00	0%
100-1300-463-02-90	Other Employee Benefits	$550.00	$550.00	$0.00	0%
	Total Wage & Benefit Cost	**$91,150.00**	**$99,225.00**	$8,075.00	9%
100-1300-463-03-12	Board Meetings	$10,800.00	$10,800.00	$0.00	0%
100-1300-463-03-22	Contracted Labor	$69,000.00	$69,000.00	$0.00	0%
100-1300-463-03-90	Associations	$300.00	$400.00	$100.00	33%
100-1300-463-05-20	Insurance	$100.00	$25.00	($75.00)	-75%
100-1300-463-05-30	Telephone & Radio	$500.00	$500.00	$0.00	0%
100-1300-463-05-40	Advertising	$0.00	$200.00	$200.00	
100-1300-463-05-41	Publication Costs	$800.00	$1,500.00	$700.00	88%
100-1300-463-05-50	Printing Costs	$100.00	$100.00	$0.00	0%
100-1300-463-05-60	Clothing Allowance	$150.00	$0.00	($150.00)	-100%
100-1300-463-05-64	Technology	$1,000.00	$500.00	($500.00)	-50%
100-1300-463-05-80	Travel & Seminars	$1,200.00	$1,450.00	$250.00	21%
100-1300-463-06-15	Operating Supplies	$2,000.00	$2,000.00	$0.00	0%
	Total Operating Expenditures	**$85,950.00**	**$86,475.00**	$525.00	1%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$177,100.00**	**$185,700.00**	$8,600.00	5%

Police

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-1000-420-01-10	Full-Time Employees	$5,921,400.00	$5,968,000.00	$46,600.00	1%
100-1000-420-01-30	Overtime	$350,000.00	$325,000.00	($25,000.00)	-7%
100-1000-420-02-10	Group Insurance	$1,158,600.00	$1,226,600.00	$68,000.00	6%
100-1000-420-02-20	FICA/Medicare	$479,750.00	$441,650.00	($38,100.00)	-8%
100-1000-420-02-40	Retirement	$531,200.00	$507,250.00	($23,950.00)	-5%
100-1000-420-02-50	Unemployment	$17,400.00	$11,450.00	($5,950.00)	-34%
100-1000-420-02-60	Workers Compensation	$57,700.00	$57,750.00	$50.00	0%
100-1000-420-02-90	Other Employee Benefits	$38,100.00	$36,650.00	($1,450.00)	-4%
	Total Wage & Benefit Cost	**$8,554,150.00**	**$8,574,350.00**	$20,200.00	0%
100-1000-420-03-22	Contracted Labor	$41,000.00	$76,000.00	$35,000.00	85%
100-1000-420-03-90	Associations	$9,500.00	$11,400.00	$1,900.00	20%
100-1000-420-04-42	Repairs & Maintenance	$20,000.00	$5,000.00	($15,000.00)	-75%
100-1000-420-05-20	Insurance	$52,000.00	$56,000.00	$4,000.00	8%
100-1000-420-05-30	Telephone & Radio	$31,000.00	$47,800.00	$16,800.00	54%
100-1000-420-05-40	Advertising	$5,000.00	$5,000.00	$0.00	0%
100-1000-420-05-50	Printing Expense	$300.00	$0.00	($300.00)	-100%
100-1000-420-05-60	Uniforms	$2,700.00	$0.00	($2,700.00)	-100%
100-1000-420-05-64	Technology	$102,000.00	$102,000.00	$0.00	0%
100-1000-420-05-80	Travel & Seminars	$65,000.00	$65,000.00	$0.00	0%
100-1000-420-06-15	Operating Supplies	$147,000.00	$147,000.00	$0.00	0%
100-1000-420-06-16	SWTT	$10,000.00	$12,500.00	$2,500.00	25%
100-1000-420-06-26	Gasoline, Diesel Fuel,Oil	$0.00	$2,000.00	$2,000.00	
	Total Operating Expenditures	**$485,500.00**	**$529,700.00**	$44,200.00	9%
100-1000-420-07-30	Imp Other than Buildings	$20,000.00	$0.00	($20,000.00)	-100%
100-1000-420-07-40	Equipment	$357,800.00	$330,300.00	($27,500.00)	-8%
	Total Capital Purchases	**$377,800.00**	**$330,300.00**	($47,500.00)	-13%
	Total Budget	**$9,417,450.00**	**$9,434,350.00**	$16,900.00	0%

Public Works Administration

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-0900-413-01-10	Full-Time Employees	$395,700.00	$430,550.00	$34,850.00	9%
100-0900-413-01-30	Overtime	$500.00	$500.00	$0.00	0%
100-0900-413-02-10	Group Insurance	$85,800.00	$120,550.00	$34,750.00	41%
100-0900-413-02-20	FICA/Medicare	$30,100.00	$31,000.00	$900.00	3%
100-0900-413-02-40	Retirement	$30,600.00	$36,150.00	$5,550.00	18%
100-0900-413-02-50	Unemployment	$1,100.00	$650.00	($450.00)	-41%
100-0900-413-02-60	Workers Compensation	$3,600.00	$3,700.00	$100.00	3%
100-0900-413-02-90	Other Employee Benefits	$2,600.00	$2,750.00	$150.00	6%
	Total Wage & Benefit Cost	**$550,000.00**	**$625,850.00**	$75,850.00	14%
100-0900-413-03-90	Associations	$1,700.00	$1,700.00	$0.00	0%
100-0900-413-05-30	Telephone and Radio	$1,800.00	$1,200.00	($600.00)	-33%
100-0900-413-05-50	Printing	$1,500.00	$500.00	($1,000.00)	-67%
100-0900-413-05-60	Clothing Allowance	$900.00	$0.00	($900.00)	-100%
100-0900-413-05-64	Technology	$37,500.00	$40,000.00	$2,500.00	7%
100-0900-413-05-80	Travel and Seminars	$6,600.00	$4,700.00	($1,900.00)	-29%
100-0900-413-06-15	Operating Supplies	$7,000.00	$11,000.00	$4,000.00	57%
100-0900-413-06-16	Postage	$800.00	$300.00	($500.00)	-63%
100-0900-413-06-18	Programming & Outreach	$5,000.00	$5,000.00	$0.00	0%
	Total Operating Expenditures	**$62,800.00**	**$64,400.00**	$1,600.00	3%
	Total Budget	**$612,800.00**	**$690,250.00**	$77,450.00	13%

Risk Management

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-1700-427-01-10	Full-Time Employees	$94,500.00	$97,400.00	$2,900.00	3%
100-1700-427-02-10	Group Insurance	$24,300.00	$11,000.00	($13,300.00)	-55%
100-1700-427-02-20	FICA/Medicare	$7,200.00	$7,400.00	$200.00	3%
100-1700-427-02-40	Retirement	$8,700.00	$9,000.00	$300.00	3%
100-1700-427-02-50	Unemployment	$300.00	$200.00	($100.00)	-33%
100-1700-427-02-60	Workers Compensation	$100.00	$100.00	$0.00	0%
100-1700-427-02-90	Other Employee Benefits	$600.00	$525.00	($75.00)	-13%
	Total Wage & Benefit Cost	**$135,700.00**	**$125,625.00**	($10,075.00)	-7%
100-1700-427-03-90	Associations	$800.00	$700.00	($100.00)	-13%
100-1700-427-05-01	Safety Program	$9,000.00	$9,000.00	$0.00	0%
100-1700-427-05-30	Telephone & Radio	$1,100.00	$300.00	($800.00)	-73%
100-1700-427-05-60	Clothing Allowance	$150.00	$0.00	($150.00)	-100%
100-1700-427-05-64	Technology	$6,600.00	$6,600.00	$0.00	0%
100-1700-427-05-80	Travel & Seminars	$1,500.00	$1,500.00	$0.00	0%
100-1700-427-06-15	Operating Supplies	$800.00	$800.00	$0.00	0%
	Total Operating Expenditures	**$19,950.00**	**$18,900.00**	($1,050.00)	-5%
	Total Capital Purchases	**$0.00**	**$0.00**	$0.00	0%
	Total Budget	**$155,650.00**	**$144,525.00**	($11,125.00)	-7%

Street

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-2100-431-01-10	Full-Time Employees	$761,500.00	$776,700.00	$15,200.00	2%
100-2100-431-01-20	Part-Time Employees	$46,900.00	$72,750.00	$25,850.00	55%
100-2100-431-01-30	Overtime	$85,000.00	$85,000.00	$0.00	0%
100-2100-431-02-10	Group Insurance	$145,500.00	$192,500.00	$47,000.00	32%
100-2100-431-02-20	FICA/Medicare	$68,300.00	$71,500.00	$3,200.00	5%
100-2100-431-02-40	Retirement	$66,000.00	$62,900.00	($3,100.00)	-5%
100-2100-431-02-50	Unemployment	$2,300.00	$1,600.00	($700.00)	-30%
100-2100-431-02-60	Workers Compensation	$14,900.00	$15,200.00	$300.00	2%
100-2100-431-02-90	Other Employee Benefits	$5,400.00	$6,750.00	$1,350.00	25%
	Total Wage & Benefit Cost	**$1,195,800.00**	**$1,284,900.00**	$89,100.00	7%
100-2100-431-03-22	Contracted Labor	$140,000.00	$125,000.00	($15,000.00)	-11%
100-2100-431-03-30	Electrical Services	$150,000.00	$165,000.00	$15,000.00	10%
100-2100-431-04-10	Electricity	$400,000.00	$400,000.00	$0.00	0%
100-2100-431-04-14	Christmas Lighting	$15,000.00	$15,000.00	$0.00	0%
100-2100-431-04-42	Repairs & Maintenance	$0.00	$30,000.00	$30,000.00	
100-2100-431-05-20	Insurance	$50,000.00	$52,000.00	$2,000.00	4%
100-2100-431-05-30	Telephone & Radio	$2,000.00	$2,000.00	$0.00	0%
100-2100-431-05-60	Uniforms	$3,800.00	$3,900.00	$100.00	3%
100-2100-431-05-64	Technology	$11,000.00	$11,000.00	$0.00	0%
100-2100-431-05-80	Travel & Seminars	$4,500.00	$5,900.00	$1,400.00	31%
100-2100-431-06-15	Operating Supplies	$125,000.00	$100,000.00	($25,000.00)	-20%
100-2100-431-06-20	Vehicle Supplies	$5,000.00	$0.00	($5,000.00)	-100%
100-2100-431-06-22	Salt/Deicer	$250,000.00	$250,000.00	$0.00	0%
100-2100-431-10-00	Capital Lease Principal	$253,700.00	$221,000.00	($32,700.00)	-13%
100-2100-431-20-00	Capital Lease Interest	$45,550.00	$37,200.00	($8,350.00)	-18%
	Total Operating Expenditures	**$1,455,550.00**	**$1,418,000.00**	($37,550.00)	-3%
100-2100-431-07-40	Equipment	$0.00	$313,400.00	$313,400.00	
	Total Capital Purchases	**$0.00**	**$313,400.00**	$313,400.00	313400000000%
	Total Budget	**$2,651,350.00**	**$3,016,300.00**	$364,950.00	14%

Utility Billing

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
100-8000-419-01-10	Full-Time Employees	$131,600.00	$111,700.00	($19,900.00)	-15%
100-8000-419-01-30	Overtime	$200.00	$200.00	$0.00	0%
100-8000-419-02-10	Group Insurance	$20,600.00	$22,300.00	$1,700.00	8%
100-8000-419-02-20	FICA/Medicare	$9,900.00	$8,500.00	($1,400.00)	-14%
100-8000-419-02-40	Retirement	$9,100.00	$8,300.00	($800.00)	-9%
100-8000-419-02-50	Unemployment	$400.00	$250.00	($150.00)	-38%
100-8000-419-02-60	Workers Compensation	$200.00	$150.00	($50.00)	-25%
100-8000-419-02-90	Other Employee Benefits	$1,200.00	$1,050.00	($150.00)	-13%
	Total Wage & Benefit Cost	**$173,200.00**	**$152,450.00**	($20,750.00)	-12%
100-8000-419-03-22	Contracted Labor	$150,000.00	$180,000.00	$30,000.00	20%
100-8000-419-05-20	Insurance	$50.00	$25.00	($25.00)	-50%
100-8000-419-05-50	Printing Supplies	$800.00	$1,000.00	$200.00	25%
100-8000-419-05-60	Clothing Allowance	$300.00	$0.00	($300.00)	-100%
100-8000-419-05-64	Technology	$800.00	$20,000.00	$19,200.00	2400%
100-8000-419-05-80	Travel and Seminars	$200.00	$200.00	$0.00	0%
100-8000-419-06-15	Operating Supplies	$1,000.00	$1,000.00	$0.00	0%
	Total Operating Expenditures	**$153,150.00**	**$202,225.00**	$49,075.00	32%
	Total Budget	**$326,350.00**	**$354,675.00**	$28,325.00	9%

Cemetery

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
REVENUES					
215-0000-362-30-00	Sale of Grave Sites	$45,000.00	$45,000.00	$0.00	0%
215-0000-362-31-00	Sale of Mausoleum Vaults	$65,000.00	$78,000.00	$13,000.00	20%
	Total Revenue	**$110,000.00**	**$123,000.00**	$13,000.00	12%
EXPENDITURES					
215-4800-489-01-10	Full-Time Employees	$52,500.00	$53,000.00	$500.00	1%
215-4800-489-01-20	Part-Time Employees	$33,000.00	$29,150.00	($3,850.00)	-12%
215-4800-489-01-30	Overtime	$3,000.00	$0.00	($3,000.00)	-100%
215-4800-489-02-10	Group Insurance	$9,600.00	$24,550.00	$14,950.00	156%
215-4800-489-02-20	FICA/Medicare	$6,800.00	$6,300.00	($500.00)	-7%
215-4800-489-02-40	Retirement	$4,900.00	$4,400.00	($500.00)	-10%
215-4800-489-02-50	Unemployment	$200.00	$150.00	($50.00)	-25%
215-4800-489-02-60	Workers' Compensation	$900.00	$2,500.00	$1,600.00	178%
215-4800-489-02-90	Other Employee Benefits	$550.00	$550.00	$0.00	0%
	Total Wage & Benefit Cost	**$111,450.00**	**$120,600.00**	$9,150.00	8%
215-4800-489-05-60	Uniforms	$300.00	$300.00	$0.00	0%
215-4800-489-06-15	Operating Supplies	$75,000.00	$75,000.00	$0.00	0%
	Total Operating Expenditures	**$75,300.00**	**$75,300.00**	$0.00	0%
215-4800-489-07-40	Equipment	$0.00	$3,500.00	$3,500.00	
	Total Capital Purchases	**$0.00**	**$3,500.00**	$3,500.00	3500000000%
	Total Budget	**$186,750.00**	**$199,400.00**	$12,650.00	7%
	Net	**($76,750.00)**	**($76,400.00)**		

EMS

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
REVENUES					
246-0000-337-12-00	Stark County Transfer	$500,000.00	$500,000.00	$0.00	0%
246-0000-347-60-01	Classroom Registration	$4,000.00	$5,000.00	$1,000.00	25%
246-0000-369-00-00	Commerical Billing	$0.00	$40,000.00	$40,000.00	
246-0000-369-10-03	Public Education	$0.00	$5,000.00	$5,000.00	
246-0000-381-10-00	QMC Billing	$1,620,000.00	$1,700,000.00	$80,000.00	5%
246-0000-391-20-42	Transfer In / ARPA	$588,780.00	$0.00	($588,780.00)	-100%
246-0000-391-70-07	Transfer In / Interest Revenue	$0.00	$350,000.00	$350,000.00	
	Total Revenue	**$2,712,780.00**	**$2,600,000.00**	($112,780.00)	-4%
EXPENDITURES					
246-7200-521-01-10	Full-Time Employees	$1,273,350.00	$1,315,900.00	$42,550.00	3%
246-7200-521-01-20	Part-Time Employees	$0.00	$36,850.00	$36,850.00	
246-7200-521-01-30	Overtime	$200,000.00	$200,000.00	$0.00	0%
246-7200-521-02-10	Group Insurance	$223,350.00	$212,650.00	($10,700.00)	-5%
246-7200-521-02-20	FICA/Medicare	$97,400.00	$101,800.00	$4,400.00	5%
246-7200-521-02-40	Retirement	$126,300.00	$128,400.00	$2,100.00	2%
246-7200-521-02-50	Unemployment	$3,800.00	$2,600.00	($1,200.00)	-32%
246-7200-521-02-60	Workers Compensation	$23,600.00	$24,700.00	$1,100.00	5%
246-7200-521-02-90	Other Employee Benefits	$9,550.00	$9,350.00	($200.00)	-2%
	Total Wage & Benefit Cost	**$1,957,350.00**	**$2,032,250.00**	$74,900.00	4%
246-7200-521-03-22	Contracted Labor	$20,000.00	$90,000.00	$70,000.00	350%
246-7200-521-03-90	Associations	$7,000.00	$7,000.00	$0.00	0%
246-7200-521-04-42	Repairs & Maintenance	$45,000.00	$45,000.00	$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	$3,000.00	$0.00	($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	Technology	$15,000.00	$15,000.00	$0.00	0%
246-7200-521-05-80	Travel & Seminars	$100,000.00	$100,000.00	$0.00	0%
246-7200-521-05-91	Medical	$15,000.00	$15,000.00	$0.00	0%
246-7200-521-06-15	Operating Supplies	$100,000.00	$100,000.00	$0.00	0%
246-7200-521-06-20	Vehicle Supplies	$10,000.00	$0.00	($10,000.00)	-100%
246-7200-521-06-25	Uniform Purchasing	$30,000.00	$45,000.00	$15,000.00	50%
246-7200-521-06-26	Gasoline, Diesel Fuel,Oil	$0.00	$15,000.00	$15,000.00	
	Total Operating Expenditures	**$417,000.00**	**$504,000.00**	$87,000.00	21%
246-7200-521-07-40	Equipment	$201,000.00	$0.00	($201,000.00)	-100%
	Total Capital Purchases	**$201,000.00**	**$0.00**	($201,000.00)	-100%
246-0000-491-60-12	Transfer Out Internal Service Fund	$85,000.00	$30,750.00	($54,250.00)	-64%
	Total Transfers Out	**$85,000.00**	**$30,750.00**	($54,250.00)	-64%
	Total Budget	**$2,660,350.00**	**$2,567,000.00**	($93,350.00)	-4%
	Net	**$52,430.00**	**$33,000.00**		

Fleet (Internal Service)

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
REVENUES					
612-0000-391-10-00	Transfer In / General Fund	$640,600.00	$595,650.00	($44,950.00)	-7%
612-0000-391-20-46	Transfer In / EMS	$85,000.00	$30,750.00	($54,250.00)	-64%
612-0000-391-20-54	Transfer In / Library	$9,000.00	$22,500.00	$13,500.00	150%
612-0000-391-60-01	Transfer In / Water	$51,100.00	$63,600.00	$12,500.00	24%
612-0000-391-60-02	Transfer In / Wastewater	$55,300.00	$45,750.00	($9,550.00)	-17%
612-0000-391-60-03	Transfer In / Refuse	$620,200.00	$748,100.00	$127,900.00	21%
612-0000-391-60-04	Transfer In / Storm Water	$9,250.00	$1,800.00	($7,450.00)	-81%
612-0000-391-60-05	Transfer In / WWTP	$35,000.00	$32,300.00	($2,700.00)	-8%
	Total Revenue	**$1,505,450.00**	**$1,540,450.00**	$35,000.00	2%
EXPENDITURES					
612-0000-519-01-10	Full-Time Employees	$319,800.00	$336,200.00	$16,400.00	5%
612-0000-519-01-30	Overtime	$5,000.00	$5,000.00	$0.00	0%
612-0000-519-02-10	Group Insurance	$66,100.00	$97,200.00	$31,100.00	47%
612-0000-519-02-20	FICA/Medicare	$24,400.00	$25,700.00	$1,300.00	5%
612-0000-519-02-40	Retirement	$29,500.00	$70,950.00	$41,450.00	141%
612-0000-519-02-50	Unemployment	$950.00	$650.00	($300.00)	-32%
612-0000-519-02-60	Workers Compensation	$4,000.00	$4,000.00	$0.00	0%
612-0000-519-02-90	Other Employee Benefits	$2,700.00	$2,650.00	($50.00)	-2%
	Total Wage & Benefit Cost	**$452,450.00**	**$542,350.00**	$89,900.00	20%
612-0000-519-03-22	Contracted Labor	$4,500.00	$4,500.00	$0.00	0%
612-0000-519-04-42	Repairs & Maintenance	$335,100.00	$369,000.00	$33,900.00	10%
612-0000-519-05-20	Insurance	$9,000.00	$9,000.00	$0.00	0%
612-0000-519-05-30	Telephone and Radio	$500.00	$500.00	$0.00	0%
612-0000-519-05-50	Printing	$500.00	$500.00	$0.00	0%
612-0000-519-05-60	Uniforms	$1,500.00	$4,400.00	$2,900.00	193%
612-0000-519-05-64	Technology	$2,800.00	$11,400.00	$8,600.00	307%
612-0000-519-05-80	Travel & Seminars	$2,500.00	$2,500.00	$0.00	0%
612-0000-519-06-15	Operating Supplies	$50,000.00	$55,000.00	$5,000.00	10%
612-0000-519-06-23	Diesel Fuel	$300,650.00	$285,300.00	($15,350.00)	-5%
612-0000-519-06-26	Gasoline	$285,950.00	$240,000.00	($45,950.00)	-16%
	Total Operating Expenditures	**$993,000.00**	**$982,100.00**	($10,900.00)	-1%
612-0000-519-07-40	Equipment	$60,000.00	$16,000.00	($44,000.00)	-73%
	Total Capital Purchases	**$60,000.00**	**$16,000.00**	($44,000.00)	-73%
	Total Budget	**$1,505,450.00**	**$1,540,450.00**	$35,000.00	2%
	Net	**$0.00**	**$0.00**		

Legacy Square

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
REVENUES					
214-0000-369-00-00	Misc Revenue	$5,000.00	$5,000.00	$0.00	0%
214-0000-369-00-02	Wrist Band Sales	$5,500.00	$0.00	($5,500.00)	-100%
214-0000-369-00-03	Vendor Registration Dues	$8,000.00	$6,000.00	($2,000.00)	-25%
214-0000-369-00-04	Merchandise Sales	$100.00	$100.00	$0.00	0%
214-0000-391-20-10	Transfer In / Sales Tax	$250,000.00	$400,000.00	$150,000.00	60%
214-0000-391-20-22	Transfer In / Hospitality Tax	$250,000.00	$50,000.00	($200,000.00)	-80%
	Total Revenue	**$518,600.00**	**$461,100.00**	($57,500.00)	-11%
EXPENDITURES					
214-5800-489-01-20	Part-time Employees	$20,400.00	$20,100.00	($300.00)	-1%
214-5800-489-01-30	Overtime	$7,500.00	$0.00	($7,500.00)	-100%
214-5800-489-02-20	FICA/Medicare	$2,100.00	$1,550.00	($550.00)	-26%
214-5800-489-02-50	Unemployment	$50.00	$50.00	$0.00	0%
214-5800-489-02-60	Workers' Compensation	$100.00	$50.00	($50.00)	-50%
	Total Wage & Benefit Cost	**$30,150.00**	**$21,750.00**	($8,400.00)	-28%
214-5800-489-03-22	Contracted Labor	$6,500.00	$10,000.00	$3,500.00	54%
214-5800-489-03-23	Event Programming	$400,000.00	$350,000.00	($50,000.00)	-13%
214-5800-489-05-20	Insurance	$25,000.00	$28,000.00	$3,000.00	12%
214-5800-489-05-30	Telephone and Radio	$250.00	$100.00	($150.00)	-60%
214-5800-489-05-40	Marketing & Advertising	$50,300.00	$40,000.00	($10,300.00)	-20%
214-5800-489-05-64	Technology	$1,000.00	$500.00	($500.00)	-50%
214-5800-489-06-15	Operating Supplies	$5,000.00	$10,000.00	$5,000.00	100%
214-5800-489-06-26	Gasoline, Diesel Fuel, Oil	$100.00	$0.00	($100.00)	-100%
214-5800-489-09-06	Sales Tax Expense	$600.00	$500.00	($100.00)	-17%
	Total Operating Expenditures	**$488,750.00**	**$439,100.00**	($49,650.00)	-10%
214-5800-489-07-40	Equipment	$3,000.00	$0.00	($3,000.00)	-100%
	Total Capital Purchases	**$3,000.00**	**$0.00**	($3,000.00)	-100%
	Total Budget	**$521,900.00**	**$460,850.00**	($61,050.00)	-12%
	Net	**($3,300.00)**	**$250.00**		

Library

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
REVENUES					
254-0000-311-00-00	General Property Taxes	$600,000.00	$629,650.00	$29,650.00	5%
254-0000-311-10-00	General Property Taxes / Delinquent	$2,500.00	$3,500.00	$1,000.00	40%
254-0000-335-10-02	Homestead Credit	$13,000.00	$13,000.00	$0.00	0%
254-0000-335-10-03	Mobile Homes & Other	$3,000.00	$3,000.00	$0.00	0%
254-0000-335-30-00	State Aid Distribution	$70,000.00	$60,000.00	($10,000.00)	-14%
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	$330,000.00	$330,000.00	$0.00	0%
254-0000-347-60-01	Rural Registration	$1,250.00	$1,500.00	$250.00	20%
254-0000-347-60-02	Billings Co. School Distr	$50,400.00	$50,400.00	$0.00	0%
254-0000-347-60-04	Billings County	$67,600.00	$67,600.00	$0.00	0%
254-0000-347-60-05	Slope County	$42,000.00	$42,000.00	$0.00	0%
254-0000-351-20-00	Library Fines	$2,500.00	$2,500.00	$0.00	0%
254-0000-369-00-00	Misc Revenue	$2,500.00	$2,500.00	$0.00	0%
254-0000-369-10-01	Donations	$10,000.00	$10,000.00	$0.00	0%
254-0000-369-10-02	Copy Machine Revenue	$9,000.00	$9,000.00	$0.00	0%
254-0000-391-20-11	Transfer In / 1/2% Sales Tax	$250,000.00	$360,850.00	$110,850.00	44%
	Total Revenue	**$1,473,450.00**	**$1,605,200.00**	$131,750.00	9%
EXPENDITURES					
254-7000-455-01-10	Full-Time Employees	$706,600.00	$727,200.00	$20,600.00	3%
254-7000-455-01-20	Part-Time Employees	$102,000.00	$102,000.00	$0.00	0%
254-7000-455-01-30	Overtime	$1,000.00	$200.00	($800.00)	-80%
254-7000-455-02-10	Group Insurance	$129,000.00	$155,000.00	$26,000.00	20%
254-7000-455-02-20	FICA/Medicare	$61,900.00	$55,450.00	($6,450.00)	-10%
254-7000-455-02-40	Retirement	$65,200.00	$104,300.00	$39,100.00	60%
254-7000-455-02-50	Unemployment	$2,000.00	$1,500.00	($500.00)	-25%
254-7000-455-02-60	Workers Compensation	$3,100.00	$3,100.00	$0.00	0%
254-7000-455-02-90	Other Employee Benefits	$6,300.00	$6,050.00	($250.00)	-4%
	Total Wage & Benefit Cost	**$1,077,100.00**	**$1,154,800.00**	$77,700.00	7%
254-7000-455-03-11	Committee & Board Meetings	$9,100.00	$9,100.00	$0.00	0%
254-7000-455-03-22	Contracted Labor	$5,500.00	$5,500.00	$0.00	0%
254-7000-455-03-90	Associations	$1,000.00	$1,100.00	$100.00	10%
254-7000-455-04-10	Electricity	$34,000.00	$30,000.00	($4,000.00)	-12%
254-7000-455-04-23	Custodial - Grounds Mtc.	$7,000.00	$0.00	($7,000.00)	-100%
254-7000-455-04-30	Building Repairs	$10,000.00	$0.00	($10,000.00)	-100%
254-7000-455-04-42	Repairs & Maintenance	$10,000.00	$25,000.00	$15,000.00	150%
254-7000-455-04-43	Library/Equip Rental/Lease	$3,500.00	$0.00	($3,500.00)	-100%
254-7000-455-05-20	Insurance	$17,000.00	$21,500.00	$4,500.00	26%
254-7000-455-05-30	Telephone & Radio	$5,500.00	$5,500.00	$0.00	0%
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	$1,950.00	$0.00	($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	$4,000.00	($1,000.00)	-20%
254-7000-455-06-15	Operating Supplies	$40,000.00	$40,000.00	$0.00	0%
254-7000-455-06-16	Postage	$18,000.00	$17,200.00	($800.00)	-4%
254-7000-455-06-18	Programming	$12,000.00	$17,000.00	$5,000.00	42%
254-7000-455-06-40	Books	$55,000.00	$55,000.00	$0.00	0%

254-7000-455-06-41	Periodicals	$6,500.00	$6,500.00	$0.00	0%
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	$20,000.00	$20,000.00	$0.00	0%
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	$80,000.00	$17,000.00	27%
	Total Operating Expenditures	**$364,550.00**	**$377,900.00**	$13,350.00	4%
254-7000-455-07-20	Buildings & Structures	$0.00	$50,000.00	$50,000.00	
	Total Capital Purchases	**$0.00**	**$50,000.00**	$50,000.00	50000000000%
254-0000-491-60-12	Transfer Out / Fleet	$9,000.00	$22,500.00	$13,500.00	150%
	Total Transfers Out	**$9,000.00**	**$22,500.00**	$13,500.00	150%
	Total Budget	**$1,450,650.00**	**$1,605,200.00**	$154,550.00	11%
	Net	**$22,800.00**	**$0.00**		

Solid Waste Revenue

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
603-0000-381-10-01	Utility Billing	$2,000,000.00	$2,381,750.00	$381,750.00	19%
603-0000-381-10-02	Commercial Landfill	$950,000.00	$925,000.00	($25,000.00)	-3%
603-0000-381-10-03	Gate Receipts	$700,000.00	$800,000.00	$100,000.00	14%
603-0000-381-10-04	UB Commercial Service	$2,050,000.00	$2,205,000.00	$155,000.00	8%
603-0000-381-10-08	Commercial Container Rent	$225,000.00	$249,400.00	$24,400.00	11%
603-0000-382-40-06	Misc Revenue	$185,000.00	$185,000.00	$0.00	0%
603-0000-382-40-08	Recycle Income	$75,000.00	$150,000.00	$75,000.00	100%
603-0000-391-20-11	Transfer In / 1/2% Sales Tax	$0.00	$1,000,000.00	$1,000,000.00	
603-0000-391-20-19	Transfer In / Oil Impact	$0.00	$3,891,050.00	$3,541,050.00	
603-0000-391-70-07	Transfer In / Interest Revenue	$0.00	$834,350.00	$834,350.00	
	Total Revenue	**$6,185,000.00**	**$12,621,550.00**	$6,436,550.00	104%
	Use of Cash Reserves	**$1,910,650.00**	**$186,400.00**		
	Total Expenditures	**$7,203,550.00**	**$11,652,800.00**	$4,449,250.00	62%
	Capital Lease Principal	**$892,100.00**	**$820,800.00**		
	Debt Service Principal		**$334,350.00**		
	Net	**$0.00**	**$0.00**		

Solid Waste - Collections

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
EXPENDITURES					
603-8800-603-01-10	Full-Time Employees	$576,000.00	$629,200.00	$53,200.00	9%
603-8800-603-01-30	Overtime	$17,500.00	$17,500.00	$0.00	0%
603-8800-603-02-10	Group Insurance	$103,200.00	$162,000.00	$58,800.00	57%
603-8800-603-02-20	FICA/Medicare	$43,900.00	$47,950.00	$4,050.00	9%
603-8800-603-02-40	Retirement	$42,000.00	$94,950.00	$52,950.00	126%
603-8800-603-02-50	Unemployment	$1,700.00	$1,250.00	($450.00)	-26%
603-8800-603-02-60	Workers Compensation	$22,800.00	$25,500.00	$2,700.00	12%
603-8800-603-02-90	Other Employee Benefits	$4,800.00	$5,300.00	$500.00	10%
	Total Wage & Benefit Cost	**$811,900.00**	**$983,650.00**	$171,750.00	21%
603-8800-603-03-15	Administration Fees	$927,750.00	$1,274,000.00	$346,250.00	37%
603-8800-603-03-22	Contracted Labor	$16,000.00	$15,000.00	($1,000.00)	-6%
603-8800-603-03-90	Associations	$600.00	$800.00	$200.00	33%
603-8800-603-04-42	Repairs & Maintenance	$40,000.00	$40,000.00	$0.00	0%
603-8800-603-05-20	Insurance	$75,000.00	$75,000.00	$0.00	0%
603-8800-603-05-30	Telephone & Radio	$500.00	$500.00	$0.00	0%
603-8800-603-05-40	Advertising	$300.00	$1,000.00	$700.00	233%
603-8800-603-05-50	Printing	$1,500.00	$1,500.00	$0.00	0%
603-8800-603-05-60	Uniforms	$3,000.00	$3,000.00	$0.00	0%
603-8800-603-05-64	Technology	$25,500.00	$28,000.00	$2,500.00	10%
603-8800-603-05-80	Travel & Seminars	$3,000.00	$3,000.00	$0.00	0%
603-8800-603-06-15	Operating Supplies	$30,000.00	$30,000.00	$0.00	0%
603-8800-603-20-00	Capital Lease / Interest	$81,100.00	$76,550.00	($4,550.00)	-6%
603-8800-603-47-21	Debt Service / Refuse Bond Interest	$0.00	$129,700.00	$129,700.00	
603-8800-603-47-31	Debt Service / Refuse Bond Agency	$0.00	$11,400.00	$11,400.00	
	Total Operating Expenditures	**$1,204,250.00**	**$1,689,450.00**	$485,200.00	40%
603-8800-603-07-38	Refuse Containers	$60,000.00	$60,000.00	$0.00	0%
	Total Capital Purchases	**$60,000.00**	**$60,000.00**	$0.00	0%
603-0000-491-60-12	Transfer Out - Fleet	$620,200.00	$748,100.00	$127,900.00	21%
603-0000-491-80-11	Transfer Out - City Employee Pension	$104,050.00	$0.00	($104,050.00)	-100%
	Total Transfers Out	**$724,250.00**	**$748,100.00**	$23,850.00	3%
	Total Budget	**$2,800,400.00**	**$3,481,200.00**	$680,800.00	24%

Solid Waste - Disposals

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
EXPENDITURES					
603-8900-603-01-10	Full-Time Employees	$725,600.00	$762,000.00	$36,400.00	5%
603-8900-603-01-20	Part-Time Employees	$66,000.00	$36,600.00	($29,400.00)	-45%
603-8900-603-01-30	Overtime	$50,000.00	$60,000.00	$10,000.00	20%
603-8900-603-02-10	Group Insurance	$184,900.00	$186,750.00	$1,850.00	1%
603-8900-603-02-20	FICA/Medicare	$64,300.00	$61,000.00	($3,300.00)	-5%
603-8900-603-02-40	Retirement	$63,400.00	$64,700.00	$1,300.00	2%
603-8900-603-02-50	Unemployment	$2,200.00	$1,600.00	($600.00)	-27%
603-8900-603-02-60	Workers Compensation	$27,900.00	$32,500.00	$4,600.00	16%
603-8900-603-02-90	Other Employee Benefits	$5,800.00	$6,300.00	$500.00	9%
	Total Wage & Benefit Cost	**$1,190,100.00**	**$1,211,450.00**	$21,350.00	2%
603-8900-603-03-22	Contracted Labor	$8,000.00	$10,000.00	$2,000.00	25%
603-8900-603-03-31	Engineering Services	$170,000.00	$50,000.00	($120,000.00)	-71%
603-8900-603-03-90	Associations	$300.00	$800.00	$500.00	167%
603-8900-603-04-10	Electricity	$115,000.00	$115,000.00	$0.00	0%
603-8900-603-04-11	Water & Sewage	$1,500.00	$1,500.00	$0.00	0%
603-8900-603-04-24	Grounds Maintenance	$1,000.00	$1,000.00	$0.00	0%
603-8900-603-04-30	Building Repairs	$15,000.00	$25,000.00	$10,000.00	67%
603-8900-603-04-42	Repairs & Maintenance	$145,000.00	$300,000.00	$155,000.00	107%
603-8900-603-04-43	Equipment Rentals	$1,000.00	$1,000.00	$0.00	0%
603-8900-603-05-20	Insurance	$30,000.00	$35,000.00	$5,000.00	17%
603-8900-603-05-30	Telephone & Radio	$500.00	$1,900.00	$1,400.00	280%
603-8900-603-05-50	Printing	$1,000.00	$1,000.00	$0.00	0%
603-8900-603-05-60	Uniforms	$3,200.00	$3,600.00	$400.00	13%
603-8900-603-05-64	Technology	$3,000.00	$8,000.00	$5,000.00	167%
603-8900-603-05-80	Travel & Seminars	$3,000.00	$3,000.00	$0.00	0%
603-8900-603-06-15	Operating Supplies	$100,000.00	$150,000.00	$50,000.00	50%
603-8900-603-06-19	Sand & Gravel	$0.00	$100,000.00	$100,000.00	
603-8900-603-06-21	Propane	$4,500.00	$4,500.00	$0.00	0%
603-8900-603-06-26	Gasoline, Diesel Fuel,Oil	$0.00	$70,000.00	$70,000.00	
603-8900-603-09-24	Lab Supplies & Testing Expenses	$25,000.00	$25,000.00	$0.00	0%
603-8900-603-20-00	Capital Lease Interest	$59,800.00	$66,000.00	$6,200.00	10%
603-8900-603-80-10	Landfill Permit Fees	$1,000.00	$1,000.00	$0.00	0%
	Total Operating Expenditures	**$687,800.00**	**$973,300.00**	$285,500.00	42%
603-8900-603-07-20	Buildings & Structures	$0.00	$5,131,050.00	$5,131,050.00	
603-8900-603-07-30	Imp- Other Than Buildings	$2,045,000.00	$350,000.00	($1,695,000.00)	-83%
603-8900-603-07-40	Equipment	$27,500.00	$0.00	($27,500.00)	-100%
	Total Capital Purchases	**$2,072,500.00**	**$5,481,050.00**	$3,408,550.00	164%
	Total Budget	**$3,950,400.00**	**$7,665,800.00**	$3,715,400.00	94%

Solid Waste - Recycling

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
EXPENDITURES					
603-8850-603-01-10	Full-Time Employees	$184,000.00	$190,750.00	$6,750.00	4%
603-8850-603-01-30	Overtime	$0.00	$2,500.00	$2,500.00	
603-8850-603-02-10	Group Insurance	$57,050.00	$76,850.00	$19,800.00	35%
603-8850-603-02-20	FICA/Medicare	$14,000.00	$14,600.00	$600.00	4%
603-8850-603-02-40	Employer's Share-Retirement	$14,800.00	$17,200.00	$2,400.00	16%
603-8850-603-02-50	Unemployment	$600.00	$350.00	($250.00)	-42%
603-8850-603-02-60	Workers Compensation	$5,200.00	$5,200.00	$0.00	0%
603-8850-603-02-90	Other Employee Benefits	$1,600.00	$1,650.00	$50.00	3%
	Total Wage & Benefit Cost	**$277,250.00**	**$309,100.00**	$31,850.00	11%
603-8850-603-03-22	Contracted Labor	$115,000.00	$115,000.00	$0.00	0%
603-8850-603-03-90	Associations	$300.00	$800.00	$500.00	167%
603-8850-603-04-42	Repairs & Maintenance	$15,000.00	$15,000.00	$0.00	0%
603-8850-603-05-20	Insurance	$10,000.00	$10,000.00	$0.00	0%
603-8850-603-05-30	Telephone & Radio	$500.00	$500.00	$0.00	0%
603-8850-603-05-50	Printing	$1,000.00	$1,000.00	$0.00	0%
603-8850-603-05-60	Uniforms	$900.00	$600.00	($300.00)	-33%
603-8850-603-05-64	Technology	$3,800.00	$3,800.00	$0.00	0%
603-8850-603-05-80	Travel & Seminars	$3,000.00	$3,500.00	$500.00	17%
603-8850-603-06-15	Operating Supplies	$1,000.00	$1,500.00	$500.00	50%
603-8850-603-06-16	Disposal Fees	$10,000.00	$10,000.00	$0.00	0%
603-8850-603-06-18	Programming & Outreach	$15,000.00	$15,000.00	$0.00	0%
	Total Operating Expenditures	**$175,500.00**	**$176,700.00**	$1,200.00	1%
603-8850-603-07-38	Containers	$0.00	$20,000.00	$20,000.00	
	Total Capital Purchases	**$0.00**	**$20,000.00**	$20,000.00	2000000000%
	Total Budget	**$452,750.00**	**$505,800.00**	$53,050.00	12%

Storm Water

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
REVENUES					
604-0000-381-10-01	Utility Billing	$325,000.00	$325,000.00	$0.00	0%
604-0000-382-40-06	Misc Revenue	$15,000.00	$10,000.00	($5,000.00)	-33%
	Total Revenue	**$340,000.00**	**$335,000.00**	($5,000.00)	-1%
	Use of Cash Reserves	**$0.00**	**$502,850.00**		
EXPENDITURES					
604-8700-604-01-10	Full-Time Employees	$88,400.00	$91,200.00	$2,800.00	3%
604-8700-604-01-20	Part-Time Employees	$22,400.00	$19,500.00	($2,900.00)	-13%
604-8700-604-02-10	Group Insurance	$23,700.00	$26,000.00	$2,300.00	10%
604-8700-604-02-20	FICA/Medicare	$8,400.00	$8,300.00	($100.00)	-1%
604-8700-604-02-40	Retirement	$8,200.00	$8,400.00	$200.00	2%
604-8700-604-02-50	Unemployment	$300.00	$250.00	($50.00)	-17%
604-8700-604-02-60	Workers Compensation	$1,000.00	$2,200.00	$1,200.00	120%
604-8700-604-02-90	Other Employee Benefits	$600.00	$550.00	($50.00)	-8%
	Total Wage & Benefit Cost	**$153,000.00**	**$156,400.00**	$3,400.00	2%
604-8700-604-03-15	Administration Fees	$51,000.00	$48,900.00	($2,100.00)	-4%
604-8700-604-03-22	Contracted Labor	$45,000.00	$95,000.00	$50,000.00	111%
604-8700-604-03-31	Engineering Fees	$6,000.00	$6,000.00	$0.00	0%
604-8700-604-04-10	Electricity	$700.00	$700.00	$0.00	0%
604-8700-604-04-24	Grounds Maintenance	$0.00	$2,500.00	$2,500.00	
604-8700-604-04-42	Repairs & Maintenance	$7,500.00	$2,500.00	($5,000.00)	-67%
604-8700-604-05-20	Insurance	$4,800.00	$5,200.00	$400.00	8%
604-8700-604-05-30	Telephone & Radio	$500.00	$600.00	$100.00	20%
604-8700-604-05-60	Clothing Allowance	$150.00	$0.00	($150.00)	-100%
604-8700-604-05-64	Technology	$0.00	$2,000.00	$2,000.00	
604-8700-604-05-80	Travel & Seminars	$300.00	$1,250.00	$950.00	317%
604-8700-604-06-15	Operating Supplies	$5,500.00	$5,500.00	$0.00	0%
604-8700-604-06-18	Programming & Outreach	$2,000.00	$2,000.00	$0.00	0%
604-8700-604-06-19	Outreach and Marketing	$2,000.00	$0.00	($2,000.00)	-100%
	Total Operating Expenditures	**$125,450.00**	**$172,150.00**	$46,700.00	37%
604-8700-604-07-30	Imp- Other Than Buildings	$0.00	$60,000.00	$60,000.00	
604-8700-604-07-40	Equipment	$0.00	$147,500.00	$147,500.00	
	Total Capital Purchases	**$0.00**	**$207,500.00**	$207,500.00	207500000000%
604-0000-491-40-68	Transfer Out / General Capital Projects	$0.00	$300,000.00	$300,000.00	
604-0000-491-60-12	Transfer Out / Fleet	$9,250.00	$1,800.00	($7,450.00)	-81%
	Total Transfers Out	**$9,250.00**	**$301,800.00**	$292,550.00	3163%
	Total Budget	**$287,700.00**	**$837,850.00**	$550,150.00	
	Net	**$52,300.00**	**$0.00**		

WasteWater

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
REVENUES					
602-0000-381-10-06	Meter Charges	$1,700,000.00	$2,684,900.00	$984,900.00	58%
602-0000-382-20-00	Connection Fees	$100,000.00	$125,000.00	$25,000.00	25%
602-0000-382-40-05	Septage Receiving Station	$70,000.00	$70,000.00	$0.00	0%
602-0000-382-40-06	Other Misc Revenue	$375,000.00	$195,000.00	($180,000.00)	-48%
602-0000-382-40-07	Contracted Base Rate	$578,000.00	$519,500.00	($58,500.00)	-10%
602-0000-391-20-10	Transfer In / Sales Tax	$0.00	$2,000,000.00	$2,000,000.00	
602-0000-391-20-19	Transfer In / Oil Impact	$0.00	$900,000.00	$900,000.00	
	Total Revenue	**$2,823,000.00**	**$6,494,400.00**	$3,671,400.00	130%
	Use of Cash Reserves	**$2,160,450.00**	**$0.00**		
EXPENDITURES					
602-8600-602-01-10	Full-Time Employees	$470,300.00	$482,650.00	$12,350.00	3%
602-8600-602-01-20	Part-Time Employees	$22,400.00	$19,450.00	($2,950.00)	-13%
602-8600-602-01-30	Overtime	$30,000.00	$35,000.00	$5,000.00	17%
602-8600-602-02-10	Group Insurance	$116,600.00	$151,800.00	$35,200.00	30%
602-8600-602-02-20	FICA/Medicare	$40,000.00	$38,300.00	($1,700.00)	-4%
602-8600-602-02-40	Retirement	$34,900.00	$39,600.00	$4,700.00	13%
602-8600-602-02-50	Unemployment	$1,400.00	$1,000.00	($400.00)	-29%
602-8600-602-02-60	Workers Compensation	$7,000.00	$8,100.00	$1,100.00	16%
602-8600-602-02-90	Other Employee Benefits	$3,700.00	$3,650.00	($50.00)	-1%
	Total Wage & Benefit Cost	**$726,300.00**	**$779,550.00**	$53,250.00	7%
602-8600-602-03-15	Administration Fees	$423,450.00	$553,300.00	$129,850.00	31%
602-8600-602-03-22	Contracted Labor	$63,500.00	$63,500.00	$0.00	0%
602-8600-602-03-30	Electrical Services	$25,000.00	$30,000.00	$5,000.00	20%
602-8600-602-03-31	Engineering Fees	$15,000.00	$15,000.00	$0.00	0%
602-8600-602-03-90	Associations	$1,000.00	$0.00	($1,000.00)	-100%
602-8600-602-04-10	Electricity	$300,000.00	$265,000.00	($35,000.00)	-12%
602-8600-602-04-30	Building Repairs	$8,000.00	$8,000.00	$0.00	0%
602-8600-602-04-42	Repairs & Maintenance	$80,000.00	$285,000.00	$205,000.00	256%
602-8600-602-04-43	Equipment Rentals/Lease	$6,500.00	$6,500.00	$0.00	0%
602-8600-602-05-20	Insurance	$50,000.00	$73,000.00	$23,000.00	46%
602-8600-602-05-60	Clothing Allowance	$2,400.00	$2,100.00	($300.00)	-13%
602-8600-602-05-64	Technology	$16,000.00	$20,000.00	$4,000.00	25%
602-8600-602-05-80	Travel & Seminars	$4,800.00	$3,400.00	($1,400.00)	-29%
602-8600-602-06-15	Operating Supplies	$50,000.00	$40,000.00	($10,000.00)	-20%
602-8600-602-06-26	Gasoline, Diesel Fuel,Oil	$0.00	$10,000.00	$10,000.00	
602-8600-602-09-10	Chemicals	$300,000.00	$350,000.00	$50,000.00	17%
602-8600-602-09-20	Pipes & Fittings	$15,000.00	$10,000.00	($5,000.00)	-33%
602-8600-602-20-00	Capital Lease Interest	$22,200.00	$13,150.00	($9,050.00)	-41%
602-8600-602-47-21	Debt Service / Wastewater Bond Interest	$0.00	$425,300.00	$425,300.00	
602-8600-602-47-31	Debt Service / Wastewater Bond Agency	$0.00	$39,500.00	$39,500.00	
	Total Operating Expenditures	**$1,382,850.00**	**$2,212,750.00**	$829,900.00	60%
602-8600-602-07-30	Imp- Other Than Buildings	$1,619,000.00	$900,000.00	($719,000.00)	-44%
602-8600-602-07-40	Equipment	$0.00	$147,500.00	$147,500.00	
	Total Capital Purchases	**$1,619,000.00**	**$1,047,500.00**	($571,500.00)	-35%
602-0000-491-60-05	Transfer Out / WWTP Fund	$1,200,000.00	$0.00	($1,200,000.00)	-100%
602-0000-491-60-12	Transfer Out / Fleet	$55,300.00	$45,750.00	($9,550.00)	-17%
	Total Transfers Out	**$1,255,300.00**	**$45,750.00**	($1,209,550.00)	-96%
	Total Budget	**$4,983,450.00**	**$4,085,550.00**	($897,900.00)	-18%
	Capital Lease Principal	**$189,250.00**	**$179,800.00**		
	Debt Service Principal		**$2,140,000.00**		
	Net	**$0.00**	**$89,050.00**		

Water Distribution

		2026	2027		
Account Number	**Account Description**	**Budget**	**Budget**	**Variance**	**% Variance**
REVENUES					
601-0000-381-10-05	Consumption	$6,880,000.00	$6,885,300.00	$5,300.00	0%
601-0000-381-10-06	Meter Charges	$1,300,000.00	$1,629,650.00	$329,650.00	25%
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	$500.00	$750.00	$250.00	50%
601-0000-382-20-00	Connection Fees	$200,000.00	$200,000.00	$0.00	0%
601-0000-382-30-00	Meter Sales & Repairs	$1,000.00	$1,200.00	$200.00	20%
601-0000-382-40-04	Bad Debts Recovered	$12,000.00	$15,000.00	$3,000.00	25%
601-0000-382-40-05	Water Vendor	$25,000.00	$30,000.00	$5,000.00	20%
601-0000-382-40-06	Other Misc Revenue	$30,000.00	$30,000.00	$0.00	0%
	Total Revenue	**$8,449,600.00**	**$8,793,000.00**	$343,400.00	4%
	Use of Cash Reserves	**$0.00**	**$628,900.00**		
EXPENDITURES					
601-8200-601-01-10	Full-Time Employees	$264,300.00	$254,400.00	($9,900.00)	-4%
601-8200-601-01-20	Part-Time Employees	$0.00	$36,300.00	$36,300.00	
601-8200-601-01-30	Overtime	$25,000.00	$30,000.00	$5,000.00	20%
601-8200-601-02-10	Group Insurance	$11,000.00	$46,900.00	$35,900.00	326%
601-8200-601-02-20	FICA/Medicare	$20,100.00	$25,350.00	$5,250.00	26%
601-8200-601-02-40	Retirement	$21,000.00	$51,500.00	$30,500.00	145%
601-8200-601-02-50	Unemployment	$800.00	$600.00	($200.00)	-25%
601-8200-601-02-60	Workers Compensation	$4,000.00	$6,500.00	$2,500.00	63%
601-8200-601-02-90	Other Employee Benefits	$2,200.00	$2,300.00	$100.00	5%
	Total Wage & Benefit Cost	**$348,400.00**	**$453,850.00**	$105,450.00	30%
601-8200-601-03-15	Administration Fees	$1,267,450.00	$1,478,600.00	$211,150.00	17%
601-8200-601-03-22	Contracted Labor	$200,000.00	$200,000.00	$0.00	0%
601-8200-601-03-30	Electrical Services	$2,500.00	$2,500.00	$0.00	0%
601-8200-601-03-31	Engineering Fees	$10,000.00	$10,000.00	$0.00	0%
601-8200-601-03-90	Associations	$700.00	$2,250.00	$1,550.00	221%
601-8200-601-04-10	Electricity	$142,000.00	$135,000.00	($7,000.00)	-5%
601-8200-601-04-30	Building Repairs	$2,500.00	$2,500.00	$0.00	0%
601-8200-601-04-42	Repairs & Maintenance	$25,000.00	$230,000.00	$205,000.00	820%
601-8200-601-04-43	Equipment Rentals/Lease	$13,000.00	$13,500.00	$500.00	4%
601-8200-601-05-20	Insurance	$30,000.00	$40,000.00	$10,000.00	33%
601-8200-601-05-30	Telephone & Radio	$15,000.00	$16,500.00	$1,500.00	10%
601-8200-601-05-50	Printing Supplies	$1,500.00	$1,500.00	$0.00	0%
601-8200-601-05-60	Uniforms	$1,200.00	$1,050.00	($150.00)	-13%
601-8200-601-05-64	Technology	$45,000.00	$63,600.00	$18,600.00	41%
601-8200-601-05-80	Travel & Seminars	$4,800.00	$3,150.00	($1,650.00)	-34%
601-8200-601-06-15	Operating Supplies	$46,000.00	$45,000.00	($1,000.00)	-2%
601-8200-601-06-19	Gravel	$25,000.00	$40,000.00	$15,000.00	60%
601-8200-601-06-26	Gasoline, Diesel Fuel,Oil	$0.00	$10,000.00	$10,000.00	
601-8200-601-09-20	Pipes & Fittings	$60,000.00	$60,000.00	$0.00	0%
601-8200-601-09-24	Lab Supplies & Testing Expenses	$15,000.00	$20,000.00	$5,000.00	33%
601-8200-601-09-40	Meters	$45,000.00	$45,000.00	$0.00	0%
	Total Operating Expenditures	**$1,951,650.00**	**$2,420,150.00**	$468,500.00	24%
601-8200-601-07-30	Imp- Other Than Buildings	$300,000.00	$12,000.00	($288,000.00)	-96%
601-8200-601-07-40	Equipment	$0.00	$285,000.00	$285,000.00	
	Total Capital Purchases	**$300,000.00**	**$297,000.00**	($3,000.00)	-1%
601-0000-491-60-12	Transfer Out / Fleet	$51,100.00	$63,600.00	$12,500.00	24%
	Total Transfers Out	**$51,100.00**	**$63,600.00**	$12,500.00	24%
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	$5,700,000.00	$5,800,000.00	$100,000.00	2%
601-8400-601-47-21	Debt Service / Water Bond	$0.00	$116,100.00	$116,100.00	
601-8400-601-47-31	Debt Service / Water Bond	$0.00	$41,200.00	$41,200.00	
	Total Non Departmental	**$5,715,000.00**	**$5,972,300.00**	$257,300.00	5%
	Total Budget	**$8,366,150.00**	**$9,206,900.00**	$840,750.00	10%
	Debt Service Principal		**$215,000.00**		
	Net	**$83,450.00**	**$0.00**		

Water Reclamation Facility

Account Number	Account Description	2026 Budget	2027 Budget	Variance	% Variance
REVENUES					
605-0000-381-10-07	Flat Rate - Wells	$6,000.00	$6,000.00	$0.00	0%
605-0000-381-10-08	Consumption	$2,250,000.00	$1,353,000.00	($897,000.00)	-40%
605-0000-381-10-10	Wastewater Reuse	$500,000.00	$410,000.00	($90,000.00)	-18%
605-0000-391-20-19	Transfer In / Oil Impact	$0.00	$0.00	$2,000,000.00	
605-0000-391-60-02	Transfer In / Wastewater Fund	$1,200,000.00	$0.00	($1,200,000.00)	-100%
	Total Revenue	**$3,956,000.00**	**$1,769,000.00**	($2,187,000.00)	-55%
	Use of Cash Reserves	**$11,250.00**	**$2,928,050.00**		
EXPENDITURES					
605-8500-605-01-10	Full-Time Employees	$396,900.00	$341,400.00	($55,500.00)	-14%
605-8500-605-01-20	Part-time Employee	$11,000.00	$9,750.00	($1,250.00)	-11%
605-8500-605-01-30	Overtime	$14,000.00	$14,500.00	$500.00	4%
605-8500-605-02-10	Group Insurance	$64,950.00	$84,300.00	$19,350.00	30%
605-8500-605-02-20	FICA/Medicare	$30,300.00	$28,000.00	($2,300.00)	-8%
605-8500-605-02-40	Retirement	$33,500.00	$25,100.00	($8,400.00)	-25%
605-8500-605-02-50	Unemployment	$1,100.00	$750.00	($350.00)	-32%
605-8500-605-02-60	Workers Compensation	$6,000.00	$6,000.00	$0.00	0%
605-8500-605-02-90	Other Employee Benefits	$3,100.00	$2,650.00	($450.00)	-15%
	Total Wage & Benefit Cost	**$560,850.00**	**$512,450.00**	($48,400.00)	-9%
605-8500-605-03-15	Administration Fees	$413,400.00	$536,200.00	$122,800.00	30%
605-8500-605-03-17	Conveyance Fees	$15,000.00	$17,000.00	$2,000.00	13%
605-8500-605-03-22	Contracted Labor	$70,000.00	$75,000.00	$5,000.00	7%
605-8500-605-03-31	Engineering Fees	$10,000.00	$10,000.00	$0.00	0%
605-8500-605-03-90	Associations	$0.00	$1,600.00	$1,600.00	
605-8500-605-04-10	Electricity	$300,000.00	$325,000.00	$25,000.00	8%
605-8500-605-04-42	Repairs & Maintenance	$110,000.00	$343,000.00	$233,000.00	212%
605-8500-605-04-43	Equipment Rentals/Lease	$8,000.00	$8,000.00	$0.00	0%
605-8500-605-05-20	Insurance	$25,000.00	$25,000.00	$0.00	0%
605-8500-605-05-30	Telephone & Radio	$2,500.00	$3,000.00	$500.00	20%
605-8500-605-05-50	Printing	$500.00	$500.00	$0.00	0%
605-8500-605-05-60	Uniforms	$1,200.00	$1,500.00	$300.00	25%
605-8500-605-05-64	Technology	$6,000.00	$8,500.00	$2,500.00	42%
605-8500-605-05-80	Travel & Seminars	$4,800.00	$7,100.00	$2,300.00	48%
605-8500-605-05-85	Chemicals	$65,000.00	$75,000.00	$10,000.00	15%
605-8500-605-06-15	Operating Supplies	$20,000.00	$33,000.00	$13,000.00	65%
605-8500-605-06-26	Gasoline,Diesel Fuel,Oil	$0.00	$10,000.00	$10,000.00	
605-8500-605-09-24	Lab Supplies & Testing Expenses	$75,000.00	$75,000.00	$0.00	0%
605-8500-605-47-21	Debt Service / WRF Bond Interest	$0.00	$286,300.00	$286,300.00	
605-8500-605-47-31	Debt Service / WRF Bond Agency Fees	$0.00	$71,600.00	$71,600.00	
	Total Operating Expenditures	**$1,126,400.00**	**$1,912,300.00**	$785,900.00	70%
605-8500-605-07-30	Imp- Other Than Buildings	$2,000,000.00	$0.00	($2,000,000.00)	-100%
605-8500-605-07-40	Equipment	$245,000.00	$0.00	($245,000.00)	-100%
	Total Capital Purchases	**$2,245,000.00**	**$0.00**	($2,245,000.00)	-100%
605-0000-491-60-12	Transfer Out / Fleet	$35,000.00	$32,300.00	($2,700.00)	-8%
	Total Transfers Out	**$35,000.00**	**$32,300.00**	($2,700.00)	-8%
	Total Budget	**$3,967,250.00**	**$2,457,050.00**	($1,510,200.00)	-38%
	Debt Service Principal		**$2,240,000.00**		
	Net	**$0.00**	**$0.00**		

SUBSIDIES BREAKDOWN

		2026	2027
1% Sales Tax			
Domestic Violence Shelter		32,500	35,000
Stark Development		800,000	850,000
Stark Development City Match Grant		150,000	150,000
Public Transit / Eldercare		252,000	252,000
Senior Citizen Grant Program		60,000	60,000
Southwest Regional Grant Program		60,000	60,000
United Way Of Dickinson		6,000	-
Sunrise Youth Bureau		24,000	25,000
	TOTAL	**$1,384,500**	**$1,432,000**
General Fund			
Imagination Library		10,000	10,000
Community Action Partnership		15,000	15,000
Dickinson City Band		2,500	3,000
House of Manna		12,500	15,000
Western Wellness Foundation		15,000	15,000
	TOTAL	**$55,000**	**$58,000**
Hospitality Tax			
Theodore Roosevelt Symposium		6,500	7,000
Chamber of Commerce		12,500	12,500
CVB Grant (per municipal code)		50,000	50,000
Pegus Fireworks		50,000	50,000
NDLC Spring Conference		4,500	-
	TOTAL	**$123,500**	**$119,500**
1/2% Sales Tax			
WRCC Subsidy		1,500,000	1,500,000
	TOTAL	**$1,500,000**	**$1,500,000**
ARPA (closed in 2026)			
SW Art Gallery & Science Center		125,000	-
New Ambulance Service		588,780	-
	TOTAL	**$713,780**	**$0**
		$3,776,780	**$3,109,500**

Personnel Requests 2027

Amounts include wages and employer paid benefits

Department	Position	Amount Requested	Amount Approved	Notes
Animal Control	NEW Part-Time Kennel Attendant	20,650	-	Not approved
Buildings & Sites	Foreman	2,900	-	Internal promotion, not approved
Engineering	GIS Specialist Reclassification	5,700	5,700	G16 Step 13 to G17 Step 12
Fire	Senior Firefighter (4)	15,200	15,200	Internal achievable
Forestry	NEW Arborist	89,000	-	PW13, not approved, share with Parks & Rec?
Human Resources	Senior HR Generalist	5,100	5,100	G16 Step 6 to G17 Step 5
Planning	Planner II	4,800	4,800	G16 Step 3 to G17 Step 2
Police	NEW Training Sergeant	134,000	-	No new FTEs approved
	Records Clerk Grade Reclassifications (2)	6,300	6,300	G11 Step 8 to G12 Step 7 & G11 Step 5 to G12 Step 4
PW Administration	NEW Administrative Assistant/Planner	81,000	-	No new FTEs approved
Wastewater	NEW Operator	88,000	-	No new FTEs approved
Water Distribution	NEW Part-Time Operator	36,000	36,000	Retired employee
	NEW Operator	88,000	-	No new FTEs approved
WRF	NEW Operator	88,000	-	No new FTEs approved
	Total Staff Change Requests	**$ 664,650**	**$ 37,100**	

Capital Requests 2027

Department	Description	Amount Requested	Amount Approved	Comments
GENERAL FUND				
Animal Control	Repaint/Wall Repair of Entire Shelter	8,500	-	Schedule for 2026 using encumbrance from roof project
	Vehicle w/ Service Body	72,000	-	ACO Specific, includes ramp and kennels, not approved
Buildings & Sites	Mower and attachments	55,000	55,000	Replace B11 - 2014 John Deere 1575
	New 3500 Pickup & Ramp Rack	65,000	-	Not approved
Fire	Structural Firefighting Gear	50,000	50,000	Use special revenue fund
	New Fire Engine	500,000	358,950	Use special revenue fund for two leases
Forestry	5'x10' Dump Trailer	10,000	-	Use trailer in fleet
Information Systems	LPR Server	45,000	45,000	5 year replacement
	Finance Software Implementation	250,000	250,000	Core Financial, Budgetting, UB, Capital Planning, Payroll
Police	Pergola	5,000	-	Not approved
	Brinc Interior SWAT Drone	21,000	-	Possible grant purchase
	Records Egress Door Project	35,000	-	Defer and combine with hallway project
	Faro 3D Imager	65,000	-	Possible grant purchase
	Hallway Repairs	45,000	-	Defer and define scope
	Patrol Squad Cars w/ Equipment (4)	326,600	326,600	Annual Rotation
Street	Paint Sprayer	8,000	8,000	Replace old unit
	Brine Unit	15,000	15,000	Replace old unit
	Flatbed Refit for Single Axle Dump Truck	15,000	15,000	
	Air Compressor	25,400	25,400	
	Snow Gate (2)	100,000	100,000	Use Highway Tax
	Tandem Axle Dump Truck	150,000	150,000	Split with Water Distribution fund
	General Fund Total	**1,858,000**	**1,398,950**	

Department	Description	Amount Requested	Amount Approved	Comments
SPECIAL REVENUE & INTERNAL SERVICE FUNDS				
EMS	Point of Care Ultrasounds (4)	12,000	-	Possible grant purchase
	IV Pump (6)	18,000	-	Possible grant purchase
	i-STAT Handheld System Critical Blood Analyzer (2)	20,000	-	Possible grant purchase
	LifePak 35 Monitor	65,000	-	Possible grant purchase
Fleet	Toolboxes/Tools	16,000	16,000	
	Tire/Balancing Machine	32,000	-	For in-house repairs, not approved
Library	Historical Section Repair/Lead Paint Removal	50,000	50,000	
Museum	60" Snow Brush	7,400	7,400	For clearing sidewalks
	Soffit/facia/gutters on Joachim/Dino Building	26,200	26,200	
	EIFS Repairs on Joachim/Dino Building	18,950	18,950	
	Gallery Development (cases, plinths, pedestals, etc)	95,000	95,000	Use hospitality tax
	Special Funds Total	**360,550**	**213,550**	
ENTERPRISE FUNDS				
Solid Waste	Compact Loader	25,000	25,000	Disposals, 5-year lease, replace Case 221F
	Containers for Inventory	80,000	80,000	Collections & Recycling
	Frontload Truck	82,000	-	Collections, 5-year lease, replace R65, defer
	Bulldozer	160,000	-	Disposals, 5-year lease, replace D6 dozer at landfill, defer to 2028
	Sideload Trucks (3)	240,000	240,000	Collections, 5-year leases, replace R44 and R45, plus 1 additional
	Compactor	160,000	160,000	7-year lease for $1.12M
Storm	Drone Sprayer	60,000	-	Use contractor instead
	Aebi Tractor w/ attachments	147,500	147,500	Split with Wastewater fund
Wastewater	Aebi Tractor w/ attachments	147,500	147,500	Split with Storm fund
Water Distribution	Modify Tandem Dump Truck to Flatbed w/ Air, Hydraulic Hitch	33,000	33,000	
	3/4 Ton Truck w/ Utility Box	100,000	100,000	Replace W4
	Tandem Axle Dump Truck	150,000	150,000	Split with Street
Water Reclamation Facility	Pickup	50,000	-	Use pickup in fleet
	Enterprise Funds Total	**1,435,000**	**1,083,000**	
	TOTAL ALL FUNDS	**3,653,550**	**2,695,500**	

CAPITAL LEASES
Vehicles & Equipment

GENERAL FUND	Department	Funding Source	Start of Lease	Paid Off Date	2027	2028	2029	2030	2031
GMC Acadia (2) - Municipal Lease Through GM	Fire	General Fund	2024	2027	23,288				
GMC Pickup (2) - Municipal Lease Through GM	Fire	General Fund	2024	2027	26,819				
2024 Pierce Velocity	Fire	Special Revenue	2023	2032	174,584	174,584	174,584	174,584	174,584
Pierce Velocity PUC Pumper	Fire	Special Revenue	2027	2036	184,340	184,340	184,340	184,340	184,340
2024 Case 221F Wheel Loader	Buildings & Sites	General Fund	2024	2029	26,515	26,515	6,629		
2024 Bobcat Tool Cat W/ Broom & Snowblower	Buildings & Sites	General Fund	2024	2029	20,945	20,945	12,218		
2023 Larue Snowblower	Street	General Fund	2023	2028	44,424	7,404			
2023 JD 644P Wheel Loader	Street	General Fund	2023	2028	72,775	60,646			
2024 Elgin Sweeper	Street	General Fund	2024	2031	48,381	48,381	48,381	48,381	28,223
2025 Cimline M2 Melter Crack Sealer	Street	General Fund	2025	2030	14,940	14,940	14,940	3,735	
2025 Cimline P2 DuraPatcher	Street	General Fund	2025	2030	22,815	22,815	22,815	5,704	
Caterpillar 924 Loader	Street	General Fund	2026	2031	44,976	44,976	44,976	44,976	23,236
				Total	**704,802**	**605,546**	**508,883**	**461,720**	**410,383**

ENTERPRISE FUNDS	Department	Funding Source	Start of Lease	Paid Off Date	2027	2028	2029	2030	2031
2023 Freightliner Roll-Off	Collections	Solid Waste Fund	2023	2027	42,474				
2024 Peterbilt Frontload Truck	Collections	Solid Waste Fund	2025	2029	68,833	68,833	17,208		
2023 Peterbilt Sideload Trucks (3)	Collections	Solid Waste Fund	2025	2029	214,954	215,954	53,739		
2025 Peterbilt Sideload Truck	Collections	Solid Waste Fund	2026	2030	66,805	66,805	66,805	66,805	
Replacement of Sideload Trucks (2) & 1 Additional	Collections	Solid Waste Fund	New in 2027	2031	240,000	240,000	240,000	240,000	240,000
2023 Cat Loader 962	Disposals	Solid Waste Fund	2023	2028	58,200	14,550			
Cat Loader 962	Disposals	Solid Waste Fund	2024	2029	72,090	72,090	24,031		
2024 Freightliner Roll-off Truck	Disposals	Solid Waste Fund	2024	2029	34,571	34,571	28,810		
2026 Cat Loader	Disposals	Solid Waste Fund	2026	2031	71,674	71,674	71,674	71,674	5,973
Replacement of Bomag Compactor	Disposals	Solid Waste Fund	New in 2027	2033	160,000	160,000	160,000	160,000	160,000
Replacement of Case Loader	Disposals	Solid Waste Fund	New in 2027	2031	25,000	25,000	25,000	25,000	25,000
2022 Freightliner Vac-Con Lease	Wastewater	Wastewater Fund	2023	2028	112,332	46,805			
2024 Jetter Truck Lease	Wastewater	Wastewater Fund	2025	2029	80,584	80,584	26,862		
				Total	**1,247,517**	**1,096,866**	**714,129**	**563,479**	**430,973**

CAPITAL IMPROVEMENT PLAN

Project	2027	2028	2029	2030	2031
Annual Streets	**$ 19,235,550**	**$ 14,095,000**	**$ 20,245,000**	**$ 26,095,000**	**$ 7,110,000**
10TH AVE E - MUSEUM DR TO 21ST ST (24211 & 24212) - URBAN RECON	**$ 5,600,000**	**$ -**	**$ -**	**$ -**	**$ -**
Grants/Donations	$ 2,600,000	$ -	$ -	$ -	$ -
Gross Production Tax (GPT)	$ 3,000,000	$ -	$ -	$ -	$ -
10TH AVE E - VILLARD TO MUSEUM DR E (PCN 24210) - MILL & OVERLAY	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**
Federal Funding	$ 2,000,000	$ -	$ -	$ -	$ -
Gross Production Tax (GPT)	$ 500,000	$ -	$ -	$ -	$ -
10th AVE W - 12th ST W to EMPIRE RD	**$ -**	**$ 60,000**	**$ -**	**$ 740,000**	**$ -**
Federal Funding	$ -	$ -	$ -	$ 647,440	$ -
Gross Production Tax (GPT)	$ -	$ 60,000	$ -	$ 92,560	$ -
10th AVE W - 21st ST W To 40th ST W	**$ -**	**$ 150,000**	**$ -**	**$ 1,950,000**	**$ -**
Federal Funding	$ -	$ -	$ -	$ 1,699,530	$ -
Gross Production Tax (GPT)	$ -	$ 150,000	$ -	$ 250,470	$ -
13TH AVE W - VILLARD ST W TO EMPIRE RD	**$ -**	**$ 150,000**	**$ -**	**$ 1,650,000**	**$ -**
Federal Funding	$ -	$ -	$ -	$ 1,456,740	$ -
Gross Production Tax (GPT)	$ -	$ 150,000	$ -	$ 193,260	$ -
15TH ST W EXTENSION	**$ 100,000**	**$ 300,000**	**$ 6,400,000**	**$ -**	**$ -**
Grants/Donations	$ -	$ -	$ 720,000	$ -	$ -
Gross Production Tax (GPT)	$ 100,000	$ 300,000	$ 5,680,000	$ -	$ -
1ST ST W - 3RD AVE W TO SIMS ST	**$ -**	**$ -**	**$ 120,000**	**$ 880,000**	**$ -**
Gross Production Tax (GPT)	$ -	$ -	$ 120,000	$ 880,000	$ -
2026 ROAD MAINTENANCE	**$ 867,550**	**$ -**	**$ -**	**$ -**	**$ -**
Cash on Hand	$ 624,400	$ -	$ -	$ -	$ -
Gross Production Tax (GPT)	$ 243,150	$ -	$ -	$ -	$ -
2027 ROAD MAINTENANCE	**$ 7,490,000**	**$ 10,000**	**$ -**	**$ -**	**$ -**
Cash on Hand	$ 4,000,000	$ 10,000	$ -	$ -	$ -
Grants/Donations	$ 100,000	$ -	$ -	$ -	$ -
Gross Production Tax (GPT)	$ 3,390,000	$ -	$ -	$ -	$ -
2028 ROAD MAINTENANCE	**$ 350,000**	**$ 10,100,000**	**$ -**	**$ -**	**$ -**
Cash on Hand	$ 350,000	$ -	$ -	$ -	$ -
Gross Production Tax (GPT)	$ -	$ 10,100,000	$ -	$ -	$ -
2029 ROAD MAINTENANCE	**$ -**	**$ 350,000**	**$ 7,600,000**	**$ -**	**$ -**
Gross Production Tax (GPT)	$ -	$ 350,000	$ 7,600,000	$ -	$ -
2030 PAVEMENT MANAGEMENT STUDY	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**
Other	$ -	$ -	$ -	$ 50,000	$ -
2030 ROAD MAINTENANCE	**$ -**	**$ -**	**$ 350,000**	**$ 7,600,000**	**$ -**
Gross Production Tax (GPT)	$ -	$ -	$ 350,000	$ 7,600,000	$ -
2031 ROAD MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ 350,000**	**$ 6,000,000**
Gross Production Tax (GPT)	$ -	$ -	$ -	$ 350,000	$ 6,000,000
21st ST W - STATE AVE TO 3rd AVE W - MILL AND OVERLAY	**$ 2,000,000**	**$ -**	**$ -**	**$ -**	**$ -**
Federal Funding	$ 1,600,600	$ -	$ -	$ -	$ -
Gross Production Tax (GPT)	$ 399,400	$ -	$ -	$ -	$ -
2ND ST E - SIMS TO 4TH AVE E	**$ -**	**$ -**	**$ -**	**$ -**	**$ 600,000**
Gross Production Tax (GPT)	$ -	$ -	$ -	$ -	$ 600,000
2ND ST W - 3RD AVE W TO SIMS ST	**$ -**	**$ -**	**$ -**	**$ -**	**$ 510,000**
Gross Production Tax (GPT)	$ -	$ -	$ -	$ -	$ 510,000
4th St. E. - 5th St. E. - 26th Ave. E Street Improvements	**$ 3,000**	**$ -**	**$ -**	**$ -**	**$ -**
Gross Production Tax (GPT)	$ 3,000	$ -	$ -	$ -	$ -
9TH ST W & 5TH AVE W INTERSECTION SAFETY	**$ 150,000**	**$ 1,100,000**	**$ -**	**$ -**	**$ -**
Federal Funding	$ -	$ 976,000	$ -	$ -	$ -
Gross Production Tax (GPT)	$ 150,000	$ 124,000	$ -	$ -	$ -
EMPIRE RD - 23rd AVE W To 8th AVE W	**$ -**	**$ -**	**$ 3,400,000**	**$ -**	**$ -**
Federal Funding	$ -	$ -	$ 2,900,000	$ -	$ -
Gross Production Tax (GPT)	$ -	$ -	$ 500,000	$ -	$ -
FAIRWAY ST - 23rd AVE W To 13th AVE W	**$ -**	**$ -**	**$ 1,850,000**	**$ -**	**$ -**
Federal Funding	$ -	$ -	$ 1,497,000	$ -	$ -
Gross Production Tax (GPT)	$ -	$ -	$ 353,000	$ -	$ -
HWY 22 - 15th ST W to 45th ST W	**$ -**	**$ -**	**$ 100,000**	**$ 2,000,000**	**$ -**
Federal Funding	$ -	$ -	$ 100,000	$ 1,600,000	$ -
State Funding	$ -	$ -	$ -	$ 400,000	$ -
HWY 22 - BROADWAY INTERSECTION	**$ -**	**$ -**	**$ 25,000**	**$ 375,000**	**$ -**
Federal Funding	$ -	$ -	$ 25,000	$ 295,000	$ -
State Funding	$ -	$ -	$ -	$ 80,000	$ -
HWY 22 – STREET LIGHTING	**$ -**	**$ -**	**$ 150,000**	**$ 1,750,000**	**$ -**
Federal Funding	$ -	$ -	$ 150,000	$ 1,350,000	$ -
State Funding	$ -	$ -	$ -	$ 400,000	$ -
HWY 22 FRONTAGE ROAD - 10TH ST W To 12TH ST W	**$ -**	**$ 50,000**	**$ -**	**$ 750,000**	**$ -**
Federal Funding	$ -	$ -	$ -	$ 647,440	$ -
Gross Production Tax (GPT)	$ -	$ 50,000	$ -	$ 102,560	$ -
SOUTH DICKINSON TRUCK BI-PASS	**$ 100,000**	**$ 400,000**	**$ -**	**$ -**	**$ -**
Grants/Donations	$ 80,000	$ 320,000	$ -	$ -	$ -
Gross Production Tax (GPT)	$ 10,000	$ 40,000	$ -	$ -	$ -
Other	$ 10,000	$ 40,000	$ -	$ -	$ -

Project	2027	2028	2029	2030	2031
STATE AVE - VILLARD TO 15TH ST W CHIP/FOG	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**
Federal Funding	$ -	$ 404,600	$ -	$ -	$ -
Gross Production Tax (GPT)	$ -	$ 95,400	$ -	$ -	$ -
STATE AVE & 21st ST W TRAFFIC SIGNAL	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**
Cash on Hand	$ 75,000	$ -	$ -	$ -	$ -
VILLARD RRFB HEU-5-094(178)906 (PCN 24596)	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**
Federal Funding	$ -	$ 67,500	$ -	$ -	$ -
Local Sales Tax	$ -	$ 3,750	$ -	$ -	$ -
State Funding	$ -	$ 3,750	$ -	$ -	$ -
VILLARD ST - STATE AVE to 10th AVE E	**$ -**	**$ 250,000**	**$ 250,000**	**$ 8,000,000**	**$ -**
Federal Funding	$ -	$ -	$ -	$ 6,800,000	$ -
Gross Production Tax (GPT)	$ -	$ 250,000	$ 250,000	$ 350,000	$ -
State Funding	$ -	$ -	$ -	$ 850,000	$ -
WBL - STATE AVE TO I-94 CHIP/FOG	**$ -**	**$ 600,000**	**$ -**	**$ -**	**$ -**
Federal Funding	$ -	$ 485,600	$ -	$ -	$ -
Gross Production Tax (GPT)	$ -	$ 60,000	$ -	$ -	$ -
State Funding	$ -	$ 54,400	$ -	$ -	$ -
General Capital Projects	**$ 11,123,000**	**$ 16,113,000**	**$ 25,050,000**	**$ 6,810,000**	**$ 5,800,000**
2026 UTILITY AND STREET IMPROVEMENTS	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**
Gross Production Tax (GPT)	$ 10,000	$ -	$ -	$ -	$ -
2027 WATERMAIN REPLACEMENT	**$ 3,500,000**	**$ -**	**$ -**	**$ -**	**$ -**
Cash on Hand	$ 300,000	$ -	$ -	$ -	$ -
Grants/Donations	$ 1,000,000	$ -	$ -	$ -	$ -
Gross Production Tax (GPT)	$ 750,000	$ -	$ -	$ -	$ -
Loans/SRF	$ 1,450,000	$ -	$ -	$ -	$ -
2028 WATERMAIN REPLACEMENT	**$ 300,000**	**$ 5,890,000**	**$ 10,000**	**$ -**	**$ -**
Grants/Donations	$ -	$ 1,600,000	$ -	$ -	$ -
Gross Production Tax (GPT)	$ 300,000	$ 290,000	$ 10,000	$ -	$ -
Loans/SRF	$ -	$ 4,000,000	$ -	$ -	$ -
2029 WATERMAIN REPLACEMENT	**$ -**	**$ 400,000**	**$ 6,890,000**	**$ 10,000**	**$ -**
Grants/Donations	$ -	$ -	$ 1,800,000	$ -	$ -
Loans/SRF	$ -	$ 400,000	$ 5,090,000	$ 10,000	$ -
2030 WATERMAIN REPLACEMENT	**$ -**	**$ -**	**$ 350,000**	**$ 6,400,000**	**$ -**
Grants/Donations	$ -	$ -	$ -	$ 1,600,000	$ -
Gross Production Tax (GPT)	$ -	$ -	$ -	$ 2,650,000	$ -
Loans/SRF	$ -	$ -	$ 350,000	$ 2,150,000	$ -
2031 WATERMAIN REPLACEMENT	**$ -**	**$ -**	**$ -**	**$ 400,000**	**$ 5,800,000**
Grants/Donations	$ -	$ -	$ -	$ -	$ 1,600,000
Loans/SRF	$ -	$ -	$ -	$ 400,000	$ 4,200,000
EAST BROADWAY DAM	**$ 3,425,000**	**$ -**	**$ -**	**$ -**	**$ -**
Grants/Donations	$ 1,700,000	$ -	$ -	$ -	$ -
Gross Production Tax (GPT)	$ 1,625,000	$ -	$ -	$ -	$ -
Other	$ 100,000	$ -	$ -	$ -	$ -
ENTRANCE SIGNS	**$ 115,500**	**$ -**	**$ -**	**$ -**	**$ -**
Other	$ 115,500	$ -	$ -	$ -	$ -
FIRE STATION 1A	**$ 225,000**	**$ 9,823,000**	**$ 3,200,000**	**$ -**	**$ -**
Gross Production Tax (GPT)	$ -	$ 2,548,000	$ 3,200,000	$ -	$ -
Loans/SRF	$ 225,000	$ 4,775,000	$ -	$ -	$ -
Local Sales Tax	$ -	$ 2,500,000	$ -	$ -	$ -
MANNS DAM	**$ 187,500**	**$ -**	**$ -**	**$ -**	**$ -**
Grants/Donations	$ 126,625	$ -	$ -	$ -	$ -
Gross Production Tax (GPT)	$ 60,875	$ -	$ -	$ -	$ -
MUSEUM EXPANSION	**$ 3,360,000**	**$ -**	**$ -**	**$ -**	**$ -**
Cash on Hand	$ 360,000	$ -	$ -	$ -	$ -
Local Sales Tax	$ 2,000,000	$ -	$ -	$ -	$ -
Other	$ 1,000,000	$ -	$ -	$ -	$ -
PUBLIC SAFETY TRAINING CENTER	**$ -**	**$ -**	**$ 14,600,000**	**$ -**	**$ -**
Grants/Donations	$ -	$ -	$ 14,600,000	$ -	$ -
Sidewalk	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**
2027 SIDEWALK PROGRAM	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**
Cash on Hand	$ 100,000	$ -	$ -	$ -	$ -
2028 SIDEWALK PROGRAM	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**
Cash on Hand	$ -	$ 100,000	$ -	$ -	$ -
2029 SIDEWALK PROGRAM	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**
Cash on Hand	$ -	$ -	$ 100,000	$ -	$ -
2030 SIDEWALK PROGRAM	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**
Cash on Hand	$ -	$ -	$ -	$ 100,000	$ -
2031 SIDEWALK PROGRAM	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**
Cash on Hand	$ -	$ -	$ -	$ -	$ 100,000
Solid Waste	**$ 5,391,050**	**$ -**	**$ -**	**$ -**	**$ -**
BALER/RECYCLE BUILDING EXPANSION	**$ 5,041,050**	**$ -**	**$ -**	**$ -**	**$ -**
Gross Production Tax (GPT)	$ 3,541,050	$ -	$ -	$ -	$ -
Local Sales Tax	$ 1,000,000	$ -	$ -	$ -	$ -
Other	$ 500,000	$ -	$ -	$ -	$ -

Project	2027	2028	2029	2030	2031
EMERGENCY INERT LANDFILL CLOSURE	**$ 350,000**	**$ -**	**$ -**	**$ -**	**$ -**
Gross Production Tax (GPT)	$ 350,000	$ -	$ -	$ -	$ -
Storm	**$ 60,000**	**$ 175,000**	**$ 175,000**	**$ -**	**$ -**
10th AVE E STORM SEWER	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ -**
Gross Production Tax (GPT)	$ 60,000	$ -	$ -	$ -	$ -
FAIRWAY/STATE AVE STORMWATER DRAINAGE IMPROVEMENTS	**$ -**	**$ 175,000**	**$ 175,000**	**$ -**	**$ -**
Grants/Donations	$ -	$ 131,000	$ 131,000	$ -	$ -
Gross Production Tax (GPT)	$ -	$ 44,000	$ 44,000	$ -	$ -
Wastewater	**$ 900,000**	**$ -**	**$ 200,000**	**$ 3,300,000**	**$ -**
CIPP SEWER MAINS	**$ -**	**$ -**	**$ 200,000**	**$ 3,300,000**	**$ -**
Loans/SRF	$ -	$ -	$ 200,000	$ 3,300,000	$ -
LIFT 7 UPDATE	**$ 900,000**	**$ -**	**$ -**	**$ -**	**$ -**
Gross Production Tax (GPT)	$ 900,000	$ -	$ -	$ -	$ -
Water	**$ 12,000**	**$ -**	**$ -**	**$ -**	**$ -**
EAST WATER TANK INTERIOR COATING	**$ 12,000**	**$ -**	**$ -**	**$ -**	**$ -**
Cash on Hand	$ 12,000	$ -	$ -	$ -	$ -
WRF	**$ 1,300,000**	**$ 1,075,000**	**$ -**	**$ -**	**$ -**
WRF BIOSOLIDS HOLDING TANK UPGRADES	**$ 1,300,000**	**$ 1,075,000**	**$ -**	**$ -**	**$ -**
Cash on Hand	$ 1,300,000	$ 1,075,000	$ -	$ -	$ -
Grand Total	**$ 38,121,600**	**$ 31,558,000**	**$ 45,770,000**	**$ 36,305,000**	**$ 13,010,000**

Project Number	Project Name	Project Status	Project Manager	Estimate Classification	Project TIC	Federal Funds	State Funds	Local Funds (All Sources Combined)	Grants/Donations	Loans/SRF
Projects to be Constructed in 2027	***Only to Proceed if Federal Funding is Allocated to the Project** ***Only to Proceed if Grant Funding is Allocated to the Project**									
	2027 SIDEWALK PROGRAM	Forecasted	Greg.Melchior	Class 1 (-5% / +15%)	$100,000.00	$0.00	$0.00	$100,000.00	$0.00	$0.00
	STATE AVE & 21st ST W TRAFFIC SIGNAL	Forecasted	Kristopher.Keller	Class 3 (-20% / +30%)	$75,000.00	$0.00	$0.00	$75,000.00	$0.00	$0.00
202108	EAST BROADWAY DAM	In Progress	Kristopher.Keller	Class 1 (-5% / +15%)	$4,500,000.00	$0.00	$0.00	$1,965,186.83	$1,734,513.13	$0.00
202216	BALER/RECYCLE BUILDING EXPANSION	In Progress	Kristopher.Keller	Class 1 (-5% / +15%)	$12,281,647.86	$0.00	$0.00	$7,281,647.86	$0.00	$5,000,000.00
202319	ENTRANCE SIGNS	In Progress	Kristopher.Keller	Class 3 (-20% / +30%)	$250,000.00	$0.00	$0.00	$250,000.00	$0.00	$0.00
202320	MUSEUM EXPANSION	In Progress	Kristopher.Keller	Class 1 (-5% / +15%)	$7,251,141.28	$0.00	$0.00	$6,251,141.28	$1,000,000.00	$0.00
202404	LIFT 7 UPDATE	In Progress	Kristopher.Keller	Class 2 (-15% / +20%)	$430,603.54	$0.00	$0.00	$970,603.54	$0.00	$0.00
202414	10TH AVE E - VILLARD TO MUSEUM DR E (PCN 24210) - MILL & OVERLAY	In Progress	Joshua.Skluzacek	Class 2 (-15% / +20%)	$2,672,530.00	$2,000,000.00	$0.00	$672,530.00	$0.00	$0.00
202415	10TH AVE E - MUSEUM DR TO 21ST ST (24211 & 24212) - URBAN RECON	In Progress	Joshua.Skluzacek	Class 2 (-15% / +20%)	$5,950,000.00	$0.00	$0.00	$3,350,000.00	$2,600,000.00	$0.00
202506	21st ST W - STATE AVE TO 3rd AVE W - MILL AND OVERLAY	In Progress	Joshua.Skluzacek	Class 2 (-15% / +20%)	$2,131,600.00	$1,600,600.00	$0.00	$531,000.00	$0.00	$0.00
202511	DHS WATERMAIN EXTENSION	In Progress	Joshua.Skluzacek	Class 1 (-5% / +15%)	$354,368.42	$0.00	$0.00	$154,012.76	$200,355.66	$0.00
202516	WRF BIOSOLIDS HOLDING TANK UPGRADES	In Progress	Kristopher.Keller	Class 4 (-30% / +40%)	$2,425,000.00	$0.00	$0.00	$2,425,000.00	$0.00	$0.00
202613	EMERGENCY INERT LANDFILL CLOSURE	In Progress	Kristopher.Keller	Class 3 (-20% / +30%)	$475,000.00	$0.00	$0.00	$475,000.00	$0.00	$0.00
202701	2027 ROAD MAINTENANCE	In Progress	Joshua.Skluzacek	Class 2 (-15% / +20%)	$7,850,000.00	$0.00	$0.00	$7,750,000.00	$100,000.00	$0.00
202703	2027 WATERMAIN REPLACEMENT	In Progress	Joshua.Skluzacek	Class 2 (-15% / +20%)	$4,000,000.00	$0.00	$0.00	$1,550,000.00	$1,000,000.00	$1,450,000.00
				Totals =	**$50,746,891.10**	**$3,600,600.00**	**$0.00**	**$33,801,122.27**	**$6,634,868.79**	**$6,450,000.00**
Projects to be Engineered in 2027	***Only to Proceed if Federal Funding is Allocated to the Project** ***Only to Proceed if Grant Funding is Allocated to the Project**									
	2028 WATERMAIN REPLACEMENT	Forecasted	Joshua.Skluzacek	Class 3 (-20% / +30%)	$6,200,000.00	$0.00	$0.00	$600,000.00	$1,600,000.00	$4,000,000.00
	2028 ROAD MAINTENANCE	Forecasted	Joshua.Skluzacek	Class 3 (-20% / +30%)	$10,450,000.00	$0.00	$0.00	$10,450,000.00	$0.00	$0.00
	SOUTH DICKINSON TRUCK BI-PASS	Forecasted	Joshua.Skluzacek	Class 2 (-15% / +20%)	$500,000.00	$0.00	$0.00	$100,000.00	$400,000.00	$0.00
	STATE AVE - VILLARD TO 15TH ST W CHIP/FOG	Forecasted	Joshua.Skluzacek	Class 3 (-20% / +30%)	$500,000.00	$404,600.00	$0.00	$95,401.00	$0.00	$0.00
202409	FIRE STATION 1A	In Progress	Kristopher.Keller	Class 5 (-40% / +50%)	$13,600,000.00	$0.00	$0.00	$8,600,000.00	$0.00	$5,000,000.00
202418	9TH ST W & 5TH AVE W INTERSECTION SAFETY	In Progress	Joshua.Skluzacek	Class 2 (-15% / +20%)	$1,331,486.43	$976,000.00	$0.00	$355,486.43	$0.00	$0.00
202508	MANNS DAM	In Progress	Kristopher.Keller	Class 4 (-30% / +40%)	$491,305.34	$0.00	$0.00	$188,331.34	$302,974.00	$0.00
202514	VILLARD RRFB HEU-5-094(178)906 (PCN 24596)	In Progress	Joshua.Skluzacek	Class 2 (-15% / +20%)	$75,000.00	$67,500.00	$3,750.00	$3,750.00	$0.00	$0.00
202606	15TH ST W EXTENSION	Approved by Commission	Joshua.Skluzacek	Class 3 (-20% / +30%)	$6,800,000.00	$0.00	$0.00	$6,080,000.00	$720,000.00	$0.00
202612	10th AVE E STORM SEWER	Approved by Commission	Joshua.Skluzacek	Class 3 (-20% / +30%)	$80,000.00	$0.00	$0.00	$80,000.00	$0.00	$0.00
202619	WBL - STATE AVE TO I-94 CHIP/FOG	Forecasted	Joshua.Skluzacek	Class 3 (-20% / +30%)	$600,000.00	$485,600.00	$54,400.00	$60,001.00	$0.00	$0.00
				Totals =	**$40,627,791.77**	**$1,933,700.00**	**$58,150.00**	**$26,612,969.77**	**$3,022,974.00**	**$9,000,000.00**

CITY OF DICKINSON
CASH BALANCES
As of 7/31/2026

Fund Description	Estimated Cash Balance for YE 2026	Estimated Revenues for 2027	Budgeted Transfers In	Budgeted Transfers Out	Proposed for 2027 Budget	Proposed for 2027 CIP	Net Balance	Reserves/ Debt Service	Projected Unassigned Balance
100 General Fund	$ 6,967,522	$ 13,845,300	$ 13,380,000	$ 623,650	$ 30,435,390	$ -	$ 3,133,782	$ -	$ 3,133,782
Special Revenue Funds									
210 City Sales Tax 1%	$ 8,767,515	$ 8,001,000	$ -	$ 9,375,000	$ 3,447,000	$ -	$ 3,946,515	$ 430,850	$ 3,515,665
211 City Sales Tax 1/2%	$ 2,513,233	$ 3,998,000	$ -	$ 3,860,850	$ 1,500,000	$ -	$ 1,150,383	$ -	$ 1,150,383
214 Legacy Square	$ 176,934	$ 11,100	$ 450,000	$ -	$ 460,850	$ -	$ 177,184	$ 150,000	$ 27,184
215 Cemetery Trust Fund	$ 206,075	$ 123,000	$ -	$ -	$ 199,400	$ -	$ 129,675	$ -	$ 129,675
217 Youth Commission	$ 4,656	$ 5,000	$ -	$ -	$ 5,000	$ -	$ 4,656	$ -	$ 4,656
218 Dickinson Future Fund	$ 7,084,677	$ 200,000	$ 28,000	$ 280,000	$ 19,200	$ -	$ 7,013,477	$ 6,087,078	$ 926,399
219 Oil Impact Fund	$ 3,118,051	$ 15,800,000	$ -	$ 16,096,950	$ -	$ -	$ 2,821,101	$ -	$ 2,821,101
222 Hospitality Tax	$ 1,126,161	$ 1,300,000	$ -	$ 1,760,500	$ 119,500	$ -	$ 546,161	$ -	$ 546,161
223 Highway Tax	$ 149,878	$ 1,100,000	$ -	$ 1,100,000	$ -	$ -	$ 149,878	$ -	$ 149,878
224 Urban Forestry	$ 56,228	$ -	$ -	$ -	$ -	$ -	$ 56,228	$ -	$ 56,228
241 Police Special Revenue	$ 451,631	$ -	$ -	$ -	$ 142,500	$ -	$ 309,131	$ -	$ 309,131
242 ARPA	$ 0	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ 0
245 Fire Special Revenue	$ 838,974	$ -	$ -	$ -	$ 428,950	$ -	$ 410,024	$ -	$ 410,024
246 EMS Special Revenue	$ 41,338	$ 2,250,000	$ 350,000	$ 30,750	$ 2,536,250	$ -	$ 74,338	$ -	$ 74,338
247 Museum Special Revenue	$ 13,280	$ -	$ 95,000	$ -	$ 95,000	$ -	$ 13,280	$ -	$ 13,280
254 Library	$ 179,486	$ 1,244,350	$ 360,850	$ 22,500	$ 1,582,700	$ -	$ 179,486	$ 550,993	$ (371,507)
Debt Service Funds									
316 SRF Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Project Funds									
457 Impact Fee Capital Projects	$ 705,701	$ 190,000	$ -	$ 50,000	$ -	$ -	$ 845,701	$ -	$ 845,701
460 Sidewalk Fund	$ 145,049	$ 30,000	$ 50,000	$ -	$ -	$ 100,000	$ 125,049	$ -	$ 125,049
466 Annual Street Projects	$ 5,859,460	$ 3,280,000	$ 7,560,000	$ -	$ -	$ 15,634,950	$ 1,064,510	$ -	$ 1,064,510
468 General Capital Projects	$ 1,656,212	$ 4,501,600	$ 5,136,400	$ -	$ -	$ 11,123,000	$ 171,212	$ -	$ 171,212
Enterprise Funds									
601 Water Distribution	$ 4,561,974	$ 8,793,000	$ -	$ 63,600	$ 9,346,300	$ 12,000	$ 3,933,074	$ 2,892,600	$ 1,040,474
602 Wastewater Fund	$ 3,231,274	$ 3,895,900	$ 2,900,000	$ 45,750	$ 5,459,600	$ 900,000	$ 3,621,824	$ 3,751,025	$ (129,201)
603 Solid Waste	$ 1,745,788	$ 6,896,150	$ 5,725,400	$ 748,100	$ 6,668,800	$ 5,391,050	$ 1,559,388	$ 2,120,850	$ (561,462)
604 Storm Water	$ 1,387,922	$ 335,000	$ -	$ 301,800	$ 476,050	$ 60,000	$ 885,072	$ 119,013	$ 766,060
605 Wastewater Treatment Plant	$ 11,152,665	$ 1,769,000	$ -	$ 32,300	$ 3,364,750	$ 1,300,000	$ 8,224,615	$ 3,426,888	$ 4,797,727
612 Internal Service Fund	$ 465,623	$ -	$ 1,540,450	$ -	$ 1,540,450	$ -	$ 465,623	$ 300,000	$ 165,623
Trust and Agency Funds									
707 Interest Revenue	$ 2,871,975	$ 1,900,000	$ -	$ 3,184,350	$ 250,000	$ -	$ 1,337,625	$ -	$ 1,337,625
Totals	$ 65,479,280	$ 79,468,400	$ 37,576,100	$ 37,576,100	$ 68,077,690	$ 34,521,000	$ 42,348,990	$ 19,829,296	$ 22,519,694