2026

# ANNUAL DETAILED BUDGET

CITY OF MOORHEAD, MINNESOTA

# Table of Contents

**CITY OF MOORHEAD**
**2025 - 2026 BUDGET COMPARISON**
**ELECTED, OFFICIALS & CITYWIDE ADMINISTRATION**

| Acct # | | 2025 BUDGET | 2026 BUDGET | INCREASE (DECREASE) |
|---|---|---|---|---|
| | Mayor & Council Division: | | | |
| 100-411-10 | Mayor & Council | 320,198 | 314,779 | (5,419) |
| 100-411-15 | Programs, Services, Actv. | 131,374 | 128,975 | (2,399) |
| | | 451,572 | 443,754 | (7,818) |
| | Administrative Division: | | | |
| 100-413-20 | City Manager | 792,094 | 809,064 | 16,970 |
| 100-413-25 | Governmental Affairs & Communications | 527,404 | 610,703 | 83,299 |
| 100-414-00 | City Clerk | 324,265 | 340,102 | 15,837 |
| 100-414-10 | Elections & Voters | 74,032 | 74,225 | 193 |
| 100-415-30 | Finance | 1,421,698 | 1,597,362 | 175,664 |
| 100-416-10 | Criminal Proscecution | 934,604 | 1,043,817 | 109,213 |
| 100-416-20 | Civil Representation | 220,214 | 220,171 | (43) |
| 100-418-10 | Human Resources | 643,748 | 702,042 | 58,294 |
| 100-419-40 | General Government | 197,092 | 193,169 | (3,923) |
| 100-492-00 | Unallocated | | 806 | 806 |
| 100-499-70 | Information Technology | 1,814,425 | 2,078,045 | 263,620 |
| 105 Fund | Cable Capital Support | 30,000 | 329,000 | 299,000 |
| 110-419-40 | General Govt Bldg | 52,125 | 49,125 | (3,000) |
| 110-419-45 | Citywide Facilities | 270,033 | 292,937 | 22,904 |
| 202 Fund | CDBG | 547,149 | 543,742 | (3,407) |
| 211 Fund | Library | 1,036,340 | 1,205,302 | 168,962 |
| 230 Fund | Mass Transit | 5,476,521 | 5,914,277 | 437,756 |
| 231 Fund | Economic Development | 162,625 | 193,769 | 31,144 |
| 239 Fund | Economic Development Authority | 766,140 | 832,077 | 65,937 |
| 294 Fund | Affordable Housing Aid | 114,558 | 107,291 | (7,267) |
| 407 Fund | Flood Mitigation | 150,000 | 150,000 | - |
| 660 Fund | Street Light Utility | 1,337,451 | 1,059,566 | (277,885) |
| 705 Fund | Information Technology | 1,266,467 | 1,524,456 | 257,989 |
| 710 Fund | Self Insurance | 38,000 | 40,000 | 2,000 |
| | | 18,196,985 | 19,911,048 | 1,714,063 |
| | Debt Service: | | | |
| | Debt Service | 17,755,929 | 19,302,565 | 1,546,636 |
| | Tax Increment Districts: | | | |
| | Tax Increment Districts | 1,493,187 | 2,956,290 | 1,463,103 |
| | Capital: | | | |
| 415-400-00 | CI - Administration | 443,328 | 500,745 | 57,417 |
| 414-419-40 | CI - General Government | | 855,450 | 855,450 |
| 415-419-45 | CI - Citywide Facilities | 125,000 | | (125,000) |
| 415-490-00 | CI - Mass Transit | 150,000 | 135,000 | (15,000) |
| 415-499-70 | CI - Information Technology | 187,579 | 1,202,143 | 1,014,564 |
| 416 Fund | CI - Building Improvements | 400,000 | | (400,000) |
| 417 Fund | CI - Library/Community Center | 400,000 | | (400,000) |
| | | 1,705,907 | 2,693,338 | 987,431 |
| | Total Administration Department | $ 39,603,580 | $ 45,306,995 | $ 5,703,415 |

# CITY OF MOORHEAD
# 2026 DETAIL BUDGET
# ADMINISTRATION

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-414-00-32110 | LIQUOR LICENSE | 140,000 | 140,000 | 140,000 | - | - |
| A100-414-00-32180 | TAXI/LIMO/TNC LICENSE | 300 | 300 | 300 | - | - |
| A100-414-00-32181 | USED CAR DEALER LICENSE | 1,300 | 1,300 | 1,300 | - | - |
| A100-414-00-32182 | MASSAGE LICENSE | 5,000 | 5,000 | 7,000 | 2,000 | 40.0% |
| A100-414-00-32183 | CIGARETTE LICENSE | 2,500 | 2,500 | 2,500 | - | - |
| A100-414-00-32184 | TREE CONTRACTORS LICENSE | 800 | 800 | 800 | - | - |
| A100-414-00-32185 | OTHER LICENSE | 1,000 | 1,000 | 1,000 | - | - |
| A100-414-00-32186 | SALVAGE LIMITED LICENSE | 1,500 | 1,500 | 1,500 | - | - |
| A100-414-00-32187 | SECOND HAND DEALER LICENSE | 400 | 400 | 400 | - | - |
| A100-414-00-32188 | CANNABINOID PRODUCTS | - | - | 5,000 | 5,000 | - |
| A100-414-00-32260 | SPECIAL EVENT PERMIT | 700 | 700 | 700 | - | - |
| A100-414-00-32275 | DATA REQUEST FEES | 300 | 300 | 300 | - | - |
| A100-415-30-31010 | AD VALOREM TAXES | 13,814,813 | 13,814,813 | 15,867,050 | 2,052,237 | 14.9% |
| A100-415-30-31011 | ECON DEVELOP PROP TAX ABATE | 305,000 | 305,000 | 305,000 | - | - |
| A100-415-30-31810 | CABLE FRANCHISE FEES | 315,000 | 315,000 | 300,000 | (15,000) | -4.8% |
| A100-415-30-31815 | N S P FRANCHISE FEES | 700,000 | 700,000 | 700,000 | - | - |
| A100-415-30-33401 | LOCAL GOVERNMENT AID | 8,304,156 | 8,304,156 | 8,323,628 | 19,472 | 0.2% |
| A100-415-30-34105 | SALE OF MAPS AND PUBLICATIONS | 50 | 50 | 50 | - | - |
| A100-415-30-36210 | INTEREST EARNINGS | 260,000 | 260,000 | 540,093 | 280,093 | 107.7% |
| A100-415-30-36211 | INTERFUND LOAN INTEREST | 84,415 | 84,415 | 84,415 | - | - |
| A100-415-30-36286 | INTERFUND LOAN PAYMENT | 9,553 | 9,553 | 9,553 | - | - |
| A100-415-30-39202 | TRANSFER-ELECTRIC | 7,600,000 | 7,600,000 | 7,725,000 | 125,000 | 1.6% |
| A100-415-30-39203 | TRANSFER-WATER | 590,000 | 590,000 | 644,000 | 54,000 | 9.2% |
| A100-415-30-39204 | TRANSFER-WWT | 520,000 | 520,000 | 525,000 | 5,000 | 1.0% |
| A100-415-30-39205 | TRANSFER-STORM WATER UTILITY | 150,000 | 150,000 | 159,000 | 9,000 | 6.0% |
| A100-415-30-39206 | TRANSFER-SANITATION | 260,000 | 260,000 | 260,000 | - | - |
| A100-415-30-39207 | TRANSFER-PEST CONTROL | 39,775 | 39,775 | 39,775 | - | - |
| A100-415-30-39208 | TRANSFER-FORESTRY | 50,000 | 50,000 | 50,000 | - | - |
| A100-415-30-39214 | TRANSFER - STREET LIGHT UTILIT | 42,150 | 42,150 | 44,300 | 2,150 | 5.1% |
| A100-416-10-34131 | LEGAL SERVICES-BARNESVL/DILWOR | 106,737 | 106,737 | 109,939 | 3,202 | 3.0% |
| A100-416-10-34217 | FORFEITED PROPERTY - DUI SEIZED | 3,500 | 3,500 | 3,500 | - | - |
| A100-416-10-36240 | DIVERSION SOLUTIONS DDP | 500 | 500 | 500 | - | - |
| A100-418-10-33640 | LAKES COUNTRY COOPERATIVE | 1,750 | 1,750 | 1,750 | - | - |
| A100-418-10-36301 | MISCELLANEOUS | 25 | 25 | 25 | - | - |
| A100-419-40-34101 | CITY HALL RENTAL | 20,000 | 20,000 | - | (20,000) | -100.0% |
| A100-419-40-34120 | DUPLICATING AND COPYING | 1,500 | 1,500 | 1,500 | - | - |
| A100-419-40-34121 | OFFICE SUPPLIES | 6,000 | 6,000 | 6,000 | - | - |
| A100-499-70-38400 | SERVICE CHARGES | 125,260 | 125,260 | 148,297 | 23,037 | 18.4% |
| A105-415-30-36315 | CABLEONE CAPITAL FEES | 6,000 | 6,000 | 5,000 | (1,000) | -16.7% |
| A105-415-30-36320 | MIDCONTINENT CAPITAL FEES | 24,000 | 24,000 | 24,000 | - | - |
| A105-415-30-39999 | FROM RESERVES | - | - | 300,000 | 300,000 | - |
| **GENERAL FUND REVENUES** | | 33,493,984 | 33,493,984 | 36,338,175 | 2,844,191 | 8.5% |
| A100-411-10-41010 | FULL-TIME EMPLOYEES-REGULAR | 134,873 | 134,873 | 130,502 | (4,371) | -3.2% |
| A100-411-10-41150 | CELL PHONE REIMBURSEMENT | 588 | 588 | 588 | - | - |
| A100-411-10-41210 | PERA CONTRIBUTIONS | 3,296 | 3,296 | 4,284 | 988 | 30.0% |
| A100-411-10-41220 | FICA CONTRIBUTIONS | 4,371 | 4,371 | 2,901 | (1,470) | -33.6% |
| A100-411-10-41330 | LIFE INSURANCE | 239 | 239 | 239 | - | - |
| A100-411-10-41350 | PAID LEAVE | - | - | 425 | 425 | - |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-411-10-41510 | WORKER'S COMPENSATION | 208 | 208 | 299 | 91 | 43.8% |
| A100-411-10-42080 | OFFICE SUPPLIES | 150 | 150 | 150 | - | - |
| A100-411-10-42190 | OPERATING SUPPLIES | 1,500 | 1,500 | 1,500 | - | - |
| A100-411-10-43090 | ELECTRONIC DATA PROCESSING | 10,196 | 10,196 | 7,678 | (2,518) | -24.7% |
| A100-411-10-43210 | TELEPHONE SERVICES | 2,250 | 2,250 | 2,250 | - | - |
| A100-411-10-43220 | POSTAGE | 250 | 250 | 250 | - | - |
| A100-411-10-43260 | INTERNET/DATA CIRCUITS | 900 | 900 | 500 | (400) | -44.4% |
| A100-411-10-43610 | GENERAL LIABILITY | 2,391 | 2,391 | 2,013 | (378) | -15.8% |
| A100-411-10-44180 | RENTALS | 200 | 200 | 200 | - | - |
| A100-411-10-44330 | DUES AND SUBSCRIPTIONS | 142,786 | 142,786 | 145,000 | 2,214 | 1.6% |
| A100-411-10-44370 | TRAVEL, TRAINING, CONFERENCES | 15,000 | 15,000 | 15,000 | - | - |
| A100-411-10-44390 | MAYORS CONTINGENT | 1,000 | 1,000 | 1,000 | - | - |
| **MAYOR AND COUNCIL EXPENDITURES** | | 320,198 | 320,198 | 314,779 | (5,419) | -1.7% |
| A100-411-15-44307 | MOORHEAD COMMUNITY ACCESS MEDI | 83,670 | 83,670 | 83,670 | - | - |
| A100-411-15-44310 | THE ARTS PARTNERSHIP | 25,000 | 25,000 | 27,500 | 2,500 | 10.0% |
| A100-411-15-44313 | HOMEWARD BOUND ANIMAL SHELTER | 500 | 500 | - | (500) | -100.0% |
| A100-411-15-44314 | HUMAN RIGHTS COMMISSION | 2,700 | 2,700 | - | (2,700) | -100.0% |
| A100-411-15-44316 | FM COALITION FOR THE HOMELESS | 2,000 | 2,000 | - | (2,000) | -100.0% |
| A100-411-15-44336 | FIRSTLINK VOLUNTEER MGMT PROG | 7,000 | 7,000 | 7,000 | - | - |
| A100-411-15-44391 | INDIGENOUS PEOPLES DAY | 2,500 | 2,500 | - | (2,500) | -100.0% |
| A100-411-15-44392 | COMMUNITY PARTNERSHIPS | - | - | 2,000 | 2,000 | - |
| A100-411-15-44393 | VALLEY WATER RESCUE | 8,004 | 8,004 | 8,805 | 801 | 10.0% |
| **PROGS, SERVICES & ACTIVITIES EXPENDITURES** | | 131,374 | 131,374 | 128,975 | (2,399) | -1.8% |
| A100-413-20-41010 | FULL-TIME EMPLOYEES-REGULAR | 457,594 | 457,594 | 488,505 | 30,911 | 6.8% |
| A100-413-20-41040 | TEMPORARY EMPLOYEES-REGULAR | 18,685 | 18,685 | 18,693 | 8 | 0.0% |
| A100-413-20-41140 | AUTOMOBILE ALLOWANCE | 9,600 | 9,600 | 9,600 | - | - |
| A100-413-20-41150 | CELL PHONE REIMBURSEMENT | 1,176 | 1,176 | 1,176 | - | - |
| A100-413-20-41210 | PERA CONTRIBUTIONS | 45,841 | 45,841 | 36,638 | (9,203) | -20.1% |
| A100-413-20-41220 | FICA CONTRIBUTIONS | 33,746 | 33,746 | 36,534 | 2,788 | 8.3% |
| A100-413-20-41310 | HEALTH INSURANCE | 61,380 | 61,380 | 58,863 | (2,517) | -4.1% |
| A100-413-20-41330 | LIFE INSURANCE | 203 | 203 | 203 | - | - |
| A100-413-20-41350 | PAID LEAVE | - | - | 1,957 | 1,957 | - |
| A100-413-20-41510 | WORKER'S COMPENSATION | 1,547 | 1,547 | 1,735 | 188 | 12.2% |
| A100-413-20-42020 | DUPLICATING & COPYING | 500 | 500 | 500 | - | - |
| A100-413-20-42080 | OFFICE SUPPLIES | 500 | 500 | 300 | (200) | -40.0% |
| A100-413-20-42170 | CLOTHING | 400 | 400 | 400 | - | - |
| A100-413-20-42190 | OPERATING SUPPLIES | 1,200 | 1,200 | 1,400 | 200 | 16.7% |
| A100-413-20-43090 | ELECTRONIC DATA PROCESSING | 11,483 | 11,483 | 7,166 | (4,317) | -37.6% |
| A100-413-20-43100 | PROFESSIONAL SERVICES | 50,000 | 50,000 | 50,000 | - | - |
| A100-413-20-43210 | TELEPHONE SERVICES | 550 | 550 | 550 | - | - |
| A100-413-20-43220 | POSTAGE | 250 | 250 | 250 | - | - |
| A100-413-20-43540 | PRINTING | 100 | 100 | 100 | - | - |
| A100-413-20-43610 | GENERAL LIABILITY | 1,234 | 1,234 | 1,094 | (140) | -11.3% |
| A100-413-20-44330 | DUES AND SUBSCRIPTIONS | 4,200 | 4,200 | 4,200 | - | - |
| A100-413-20-44370 | TRAVEL, TRAINING, CONFERENCES | 15,000 | 15,000 | 15,000 | - | - |
| A100-413-20-44380 | CITY MANAGER CONTINGENT | 56,205 | 56,205 | 53,500 | (2,705) | -4.8% |
| A100-413-20-44381 | WELLNESS & EMPLOYEE RECOGNITIN | 10,000 | 10,000 | 10,000 | - | - |
| A100-413-20-44382 | TUITION REIMBURSEMENTS | 1,700 | 1,700 | 1,700 | - | - |
| A100-413-20-44390 | MISCELLANEOUS | 9,000 | 9,000 | 9,000 | - | - |
| **CITY MANAGER EXPENDITURES** | | 792,094 | 792,094 | 809,064 | 16,970 | 2.1% |
| A100-413-25-41010 | FULL-TIME EMPLOYEES-REGULAR | 337,590 | 337,590 | 389,797 | 52,207 | 15.5% |
| A100-413-25-41040 | TEMPORARY EMPLOYEES-REGULAR | 19,188 | 19,188 | 18,189 | (999) | -5.2% |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-413-25-41140 | AUTOMOBILE ALLOWANCE | 4,800 | 4,800 | 4,800 | - | - |
| A100-413-25-41150 | CELL PHONE REIMBURSEMENT | 1,711 | 1,711 | 1,740 | 29 | 1.7% |
| A100-413-25-41210 | PERA CONTRIBUTIONS | 25,319 | 25,319 | 29,235 | 3,916 | 15.5% |
| A100-413-25-41220 | FICA CONTRIBUTIONS | 27,829 | 27,829 | 31,151 | 3,322 | 11.9% |
| A100-413-25-41310 | HEALTH INSURANCE | 45,277 | 45,277 | 66,688 | 21,411 | 47.3% |
| A100-413-25-41330 | LIFE INSURANCE | 199 | 199 | 209 | 10 | 5.0% |
| A100-413-25-41350 | PAID LEAVE | - | - | 1,612 | 1,612 | - |
| A100-413-25-41510 | WORKER'S COMPENSATION | 960 | 960 | 837 | (123) | -12.8% |
| A100-413-25-42020 | DUPLICATING & COPYING | 750 | 750 | 750 | - | - |
| A100-413-25-42080 | OFFICE SUPPLIES | 300 | 300 | 300 | - | - |
| A100-413-25-42190 | OPERATING SUPPLIES | 1,400 | 1,400 | 1,400 | - | - |
| A100-413-25-43090 | ELECTRONIC DATA PROCESSING | 19,439 | 19,439 | 12,492 | (6,947) | -35.7% |
| A100-413-25-43100 | PROFESSIONAL SERVICES | 7,500 | 7,500 | 7,500 | - | - |
| A100-413-25-43220 | POSTAGE | 12,500 | 12,500 | 12,500 | - | - |
| A100-413-25-43540 | PRINTING | 12,000 | 12,000 | 12,000 | - | - |
| A100-413-25-43610 | GENERAL LIABILITY | 1,082 | 1,082 | 1,243 | 161 | 14.9% |
| A100-413-25-44330 | DUES AND SUBSCRIPTIONS | 1,310 | 1,310 | 1,310 | - | - |
| A100-413-25-44370 | TRAVEL, TRAINING, CONFERENCES | 8,250 | 8,250 | 9,250 | 1,000 | 12.1% |
| A100-413-25-44392 | COMMUNITY PARTNERSHIPS | - | - | 7,700 | 7,700 | - |
| **GOVERNMENTAL AFFAIRS AND COMMUNICATIONS EXPENDITURES** | | 527,404 | 527,404 | 610,703 | 83,299 | 15.8% |
| A100-414-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 156,152 | 156,152 | 219,627 | 63,475 | 40.6% |
| A100-414-00-41210 | PERA CONTRIBUTIONS | 15,444 | 15,444 | 16,473 | 1,029 | 6.7% |
| A100-414-00-41220 | FICA CONTRIBUTIONS | 15,753 | 15,753 | 16,141 | 388 | 2.5% |
| A100-414-00-41310 | HEALTH INSURANCE | 105,436 | 105,436 | 53,819 | (51,617) | -49.0% |
| A100-414-00-41330 | LIFE INSURANCE | 106 | 106 | 106 | - | - |
| A100-414-00-41350 | PAID LEAVE | - | - | 868 | 868 | - |
| A100-414-00-41510 | WORKER'S COMPENSATION | 558 | 558 | 451 | (107) | -19.2% |
| A100-414-00-42020 | DUPLICATING & COPYING | 350 | 350 | 350 | - | - |
| A100-414-00-42080 | OFFICE SUPPLIES | 1,200 | 1,200 | 1,200 | - | - |
| A100-414-00-42190 | OPERATING SUPPLIES | 865 | 865 | 865 | - | - |
| A100-414-00-43090 | ELECTRONIC DATA PROCESSING | 14,263 | 14,263 | 15,016 | 753 | 5.3% |
| A100-414-00-43100 | PROFESSIONAL SERVICES | 4,000 | 4,000 | 5,000 | 1,000 | 25.0% |
| A100-414-00-43210 | TELEPHONE SERVICES | 420 | 420 | 420 | - | - |
| A100-414-00-43220 | POSTAGE | 850 | 850 | 850 | - | - |
| A100-414-00-43540 | PRINTING | 600 | 600 | 600 | - | - |
| A100-414-00-43610 | GENERAL LIABILITY | 1,118 | 1,118 | 866 | (252) | -22.5% |
| A100-414-00-44040 | MACH & EQUIP-REPAIR & MTCE | 500 | 500 | 500 | - | - |
| A100-414-00-44180 | RENTALS | 2,050 | 2,050 | 2,050 | - | - |
| A100-414-00-44330 | DUES AND SUBSCRIPTIONS | 300 | 300 | 300 | - | - |
| A100-414-00-44370 | TRAVEL, TRAINING, CONFERENCES | 4,200 | 4,200 | 4,200 | - | - |
| A100-414-00-44385 | CREDIT CARD SERVICE CHARGES | 100 | 100 | 400 | 300 | 300.0% |
| **CITY CLERK EXPENDITURES** | | 324,265 | 324,265 | 340,102 | 15,837 | 4.9% |
| A100-414-10-41040 | TEMPORARY EMPLOYEES-REGULAR | 61,917 | 61,917 | 61,915 | (2) | 0.0% |
| A100-414-10-41220 | FICA CONTRIBUTIONS | 4,737 | 4,737 | 4,737 | - | - |
| A100-414-10-41350 | PAID LEAVE | - | - | 245 | 245 | - |
| A100-414-10-41510 | WORKER'S COMPENSATION | 178 | 178 | 128 | (50) | -28.1% |
| A100-414-10-42020 | DUPLICATING & COPYING | 200 | 200 | 200 | - | - |
| A100-414-10-42080 | OFFICE SUPPLIES | 1,000 | 1,000 | 1,000 | - | - |
| A100-414-10-42190 | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 | - | - |
| A100-414-10-43150 | PRECINCTS SITES | 2,000 | 2,000 | 2,000 | - | - |
| A100-414-10-43210 | TELEPHONE SERVICES | 100 | 100 | 100 | - | - |
| A100-414-10-43220 | POSTAGE | 350 | 350 | 350 | - | - |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-414-10-43260 | INTERNET/DATA CIRCUITS | 2,000 | 2,000 | 2,000 | - | - |
| A100-414-10-43345 | MILEAGE | 300 | 300 | 300 | - | - |
| A100-414-10-43540 | PRINTING | 250 | 250 | 250 | - | - |
| **ELECTIONS EXPENDITURES** | | 74,032 | 74,032 | 74,225 | 193 | 0.3% |
| A100-415-30-41010 | FULL-TIME EMPLOYEES-REGULAR | 691,166 | 691,166 | 819,645 | 128,479 | 18.6% |
| A100-415-30-41020 | FULL-TIME EMPLOYEES-OVERTIME | 1,092 | 1,092 | 1,095 | 3 | 0.3% |
| A100-415-30-41030 | PART-TIME EMPLOYEES-REGULAR | 26,720 | 26,720 | - | (26,720) | -100.0% |
| A100-415-30-41210 | PERA CONTRIBUTIONS | 53,923 | 53,923 | 61,556 | 7,633 | 14.2% |
| A100-415-30-41220 | FICA CONTRIBUTIONS | 55,002 | 55,002 | 64,627 | 9,625 | 17.5% |
| A100-415-30-41310 | HEALTH INSURANCE | 106,888 | 106,888 | 143,562 | 36,674 | 34.3% |
| A100-415-30-41330 | LIFE INSURANCE | 313 | 313 | 343 | 30 | 9.6% |
| A100-415-30-41350 | PAID LEAVE | - | - | 3,292 | 3,292 | - |
| A100-415-30-41510 | WORKER'S COMPENSATION | 1,893 | 1,893 | 1,681 | (212) | -11.2% |
| A100-415-30-42020 | DUPLICATING & COPYING | 1,000 | 1,000 | 1,000 | - | - |
| A100-415-30-42080 | OFFICE SUPPLIES | 3,000 | 3,000 | 3,000 | - | - |
| A100-415-30-42170 | CLOTHING | 800 | 800 | 800 | - | - |
| A100-415-30-42190 | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 | - | - |
| A100-415-30-43010 | AUDITING AND ACCOUNTING FEES | 36,500 | 36,500 | 49,357 | 12,857 | 35.2% |
| A100-415-30-43090 | ELECTRONIC DATA PROCESSING | 71,958 | 71,958 | 77,095 | 5,137 | 7.1% |
| A100-415-30-43100 | PROFESSIONAL SERVICES | 40,000 | 40,000 | 40,000 | - | - |
| A100-415-30-43210 | TELEPHONE SERVICES | 500 | 500 | 500 | - | - |
| A100-415-30-43220 | POSTAGE | 4,000 | 4,000 | 4,264 | 264 | 6.6% |
| A100-415-30-43540 | PRINTING | 500 | 500 | 500 | - | - |
| A100-415-30-43610 | GENERAL LIABILITY | 8,643 | 8,643 | 7,245 | (1,398) | -16.2% |
| A100-415-30-44325 | BANK SERVICE CHARGES | 1,500 | 1,500 | 1,500 | - | - |
| A100-415-30-44330 | DUES AND SUBSCRIPTIONS | 1,300 | 1,300 | 1,300 | - | - |
| A100-415-30-44370 | TRAVEL, TRAINING, CONFERENCES | 9,000 | 9,000 | 9,000 | - | - |
| A100-415-30-44393 | ECON DEVELOP PROP TAX ABATE | 305,000 | 305,000 | 305,000 | - | - |
| **FINANCE EXPENDITURES** | | 1,421,698 | 1,421,698 | 1,597,362 | 175,664 | 12.4% |
| A100-416-10-41010 | FULL-TIME EMPLOYEES-REGULAR | 593,711 | 593,711 | 756,718 | 163,007 | 27.5% |
| A100-416-10-41030 | PART-TIME EMPLOYEES-REGULAR | 60,453 | 60,453 | - | (60,453) | -100.0% |
| A100-416-10-41040 | TEMPORARY EMPLOYEES-REGULAR | 38,557 | 38,557 | 9,994 | (28,563) | -74.1% |
| A100-416-10-41150 | CELL PHONE REIMBURSEMENT | 2,352 | 2,352 | 1,764 | (588) | -25.0% |
| A100-416-10-41210 | PERA CONTRIBUTIONS | 49,062 | 49,062 | 56,754 | 7,692 | 15.7% |
| A100-416-10-41220 | FICA CONTRIBUTIONS | 52,656 | 52,656 | 58,924 | 6,268 | 11.9% |
| A100-416-10-41310 | HEALTH INSURANCE | 89,275 | 89,275 | 112,681 | 23,406 | 26.2% |
| A100-416-10-41330 | LIFE INSURANCE | 247 | 247 | 274 | 27 | 10.9% |
| A100-416-10-41350 | PAID LEAVE | - | - | 3,050 | 3,050 | - |
| A100-416-10-41510 | WORKER'S COMPENSATION | 2,132 | 2,132 | 2,439 | 307 | 14.4% |
| A100-416-10-42080 | OFFICE SUPPLIES | 500 | 500 | 500 | - | - |
| A100-416-10-42190 | OPERATING SUPPLIES | 1,400 | 1,400 | 1,400 | - | - |
| A100-416-10-43090 | ELECTRONIC DATA PROCESSING | 25,832 | 25,832 | 26,254 | 422 | 1.6% |
| A100-416-10-43100 | PROFESSIONAL SERVICES | 1,500 | 1,500 | 1,500 | - | - |
| A100-416-10-43210 | TELEPHONE SERVICES | 850 | 850 | 850 | - | - |
| A100-416-10-43220 | POSTAGE | 2,000 | 2,000 | 2,000 | - | - |
| A100-416-10-43610 | GENERAL LIABILITY | 1,777 | 1,777 | 1,715 | (62) | -3.5% |
| A100-416-10-44330 | DUES AND SUBSCRIPTIONS | 7,300 | 7,300 | 2,000 | (5,300) | -72.6% |
| A100-416-10-44370 | TRAVEL, TRAINING, CONFERENCES | 5,000 | 5,000 | 5,000 | - | - |
| **CRIMINAL PROSECUTION EXPENDITURES** | | 934,604 | 934,604 | 1,043,817 | 109,213 | 11.7% |
| A100-416-20-43040 | LEGAL SERVICES | 220,000 | 220,000 | 220,000 | - | - |
| A100-416-20-43610 | GENERAL LIABILITY | 214 | 214 | 171 | (43) | -20.1% |
| **CIVIL REPRESENTATION EXPENDITURES** | | 220,214 | 220,214 | 220,171 | (43) | 0.0% |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-418-10-41010 | FULL-TIME EMPLOYEES-REGULAR | 373,793 | 373,793 | 413,525 | 39,732 | 10.6% |
| A100-418-10-41150 | CELL PHONE REIMBURSEMENT | 588 | 588 | 588 | - | - |
| A100-418-10-41210 | PERA CONTRIBUTIONS | 28,035 | 28,035 | 31,015 | 2,980 | 10.6% |
| A100-418-10-41220 | FICA CONTRIBUTIONS | 28,595 | 28,595 | 31,830 | 3,235 | 11.3% |
| A100-418-10-41310 | HEALTH INSURANCE | 44,469 | 44,469 | 46,849 | 2,380 | 5.4% |
| A100-418-10-41330 | LIFE INSURANCE | 194 | 194 | 195 | 1 | 0.5% |
| A100-418-10-41350 | PAID LEAVE | - | - | 1,634 | 1,634 | - |
| A100-418-10-41510 | WORKER'S COMPENSATION | 1,012 | 1,012 | 842 | (170) | -16.8% |
| A100-418-10-42020 | DUPLICATING & COPYING | 400 | 400 | 400 | - | - |
| A100-418-10-42080 | OFFICE SUPPLIES | 400 | 400 | 400 | - | - |
| A100-418-10-42170 | CLOTHING | 200 | 200 | 200 | - | - |
| A100-418-10-42190 | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 | - | - |
| A100-418-10-42191 | EMPLOYEE RECOGNITION & AWARDS | 4,500 | 4,500 | 4,500 | - | - |
| A100-418-10-42400 | SMALL TOOLS & MINOR EQUIPMENT | 50 | 50 | 50 | - | - |
| A100-418-10-43040 | LEGAL SERVICES | 44,000 | 44,000 | 44,000 | - | - |
| A100-418-10-43090 | ELECTRONIC DATA PROCESSING | 31,170 | 32,368 | 39,538 | 8,368 | 26.8% |
| A100-418-10-43100 | PROFESSIONAL SERVICES | 46,200 | 46,200 | 46,200 | - | - |
| A100-418-10-43115 | EMPLOYEE ASSISTANCE | 11,500 | 11,500 | 11,500 | - | - |
| A100-418-10-43210 | TELEPHONE SERVICES | 500 | 500 | 500 | - | - |
| A100-418-10-43220 | POSTAGE | 500 | 500 | 500 | - | - |
| A100-418-10-43540 | PRINTING | 8,000 | 8,000 | 8,000 | - | - |
| A100-418-10-43610 | GENERAL LIABILITY | 1,092 | 1,092 | 1,226 | 134 | 12.3% |
| A100-418-10-44180 | RENTALS | 150 | 150 | 150 | - | - |
| A100-418-10-44330 | DUES AND SUBSCRIPTIONS | 1,800 | 1,800 | 1,800 | - | - |
| A100-418-10-44370 | TRAVEL, TRAINING, CONFERENCES | 6,500 | 5,302 | 6,500 | - | - |
| A100-418-10-44380 | WELLNESS PROGRAMS | 2,500 | 2,500 | 2,500 | - | - |
| A100-418-10-44381 | PATIENT CENTERED OUTCOM (PCORI | 1,600 | 1,600 | 1,600 | - | - |
| A100-418-10-44384 | CREDIT CARD SERVICE CHARGES | 2,500 | 2,500 | 2,500 | - | - |
| A100-418-10-44385 | FLEX SPENDING ADMIN EXPENSES | 2,500 | 2,500 | 2,500 | - | - |
| **HUMAN RESOURCES EXPENDITURES** | | 643,748 | 643,748 | 702,042 | 58,294 | 9.1% |
| A100-419-40-42080 | OFFICE SUPPLIES | 2,500 | 2,500 | 2,500 | - | - |
| A100-419-40-42081 | OFFICE SUPPLIES - SUPPLY ROOM | 7,000 | 7,000 | 7,000 | - | - |
| A100-419-40-42120 | MOTOR FUELS | 1,192 | 1,192 | 1,035 | (157) | -13.2% |
| A100-419-40-42190 | OPERATING SUPPLIES | 8,000 | 8,000 | 8,000 | - | - |
| A100-419-40-43076 | PAYMENTS TO COUNTY TREASURER | 600 | 600 | 600 | - | - |
| A100-419-40-43090 | ELECTRONIC DATA PROCESSING | 2,958 | 2,958 | 96 | (2,862) | -96.8% |
| A100-419-40-43210 | TELEPHONE SERVICES | 750 | 750 | 750 | - | - |
| A100-419-40-43610 | GENERAL LIABILITY | 27,437 | 27,437 | 26,038 | (1,399) | -5.1% |
| A100-419-40-43630 | AUTOMOBILE INSURANCE | 1,005 | 1,005 | 1,090 | 85 | 8.5% |
| A100-419-40-43860 | UTILITIES | 100,000 | 100,000 | 100,000 | - | - |
| A100-419-40-44030 | IMPROVEMENTS OTHER THAN BLDGS | 20,000 | 20,000 | 20,000 | - | - |
| A100-419-40-44040 | MACH & EQUIP-REPAIR & MTCE | 2,000 | 2,000 | 2,000 | - | - |
| A100-419-40-44060 | ELEVATOR-REPAIR & MAINTENANCE | 10,000 | 10,000 | 10,000 | - | - |
| A100-419-40-44190 | CITY EQUIPMENT RENTAL | 13,650 | 13,650 | 14,060 | 410 | 3.0% |
| **GENERAL GOVERNMENT BUILDING EXPENDITURES** | | 197,092 | 197,092 | 193,169 | (3,923) | -2.0% |
| A100-492-00-43090 | ELECTRONIC DATA PROCESSING | - | - | 806 | 806 | - |
| **UNALLOCATED EXPENDITURES** | | - | - | 806 | 806 | - |
| A100-499-70-41010 | FULL-TIME EMPLOYEES-REGULAR | 997,602 | 997,602 | 1,052,271 | 54,669 | 5.5% |
| A100-499-70-41020 | FULL-TIME EMPLOYEES-OVERTIME | 4,397 | 4,397 | 4,409 | 12 | 0.3% |
| A100-499-70-41150 | CELL PHONE REIMBURSEMENT | 4,116 | 4,116 | 3,528 | (588) | -14.3% |
| A100-499-70-41210 | PERA CONTRIBUTIONS | 73,854 | 73,854 | 79,251 | 5,397 | 7.3% |
| A100-499-70-41220 | FICA CONTRIBUTIONS | 75,331 | 75,331 | 81,371 | 6,040 | 8.0% |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-499-70-41310 | HEALTH INSURANCE | 138,515 | 138,515 | 147,436 | 8,921 | 6.4% |
| A100-499-70-41330 | LIFE INSURANCE | 406 | 406 | 407 | 1 | 0.2% |
| A100-499-70-41350 | PAID LEAVE | - | - | 4,174 | 4,174 | - |
| A100-499-70-41510 | WORKER'S COMPENSATION | 2,601 | 2,601 | 2,151 | (450) | -17.3% |
| A100-499-70-42020 | DUPLICATING & COPYING | 25 | 25 | 25 | - | - |
| A100-499-70-42080 | OFFICE SUPPLIES | 50 | 50 | 50 | - | - |
| A100-499-70-42120 | MOTOR FUELS | 408 | 408 | 328 | (80) | -19.6% |
| A100-499-70-42190 | OPERATING SUPPLIES | 20,000 | 20,000 | 20,000 | - | - |
| A100-499-70-43090 | ELECTRONIC DATA PROCESSING | 398,413 | 398,413 | 583,606 | 185,193 | 46.5% |
| A100-499-70-43100 | PROFESSIONAL SERVICES | 2,000 | 2,000 | 2,000 | - | - |
| A100-499-70-43105 | WEB SITE | 9,422 | 9,422 | 9,422 | - | - |
| A100-499-70-43210 | TELEPHONE SERVICES | 1,100 | 1,100 | 1,100 | - | - |
| A100-499-70-43220 | POSTAGE | 100 | 100 | 100 | - | - |
| A100-499-70-43260 | INTERNET/DATA CIRCUITS | 72,000 | 72,000 | 72,000 | - | - |
| A100-499-70-43610 | GENERAL LIABILITY | 3,200 | 3,200 | 3,015 | (185) | -5.8% |
| A100-499-70-43630 | AUTOMOBILE INSURANCE | 285 | 285 | 693 | 408 | 143.2% |
| A100-499-70-44040 | MACH & EQUIP-REPAIR & MTCE | 5,000 | 5,000 | 5,000 | - | - |
| A100-499-70-44190 | CITY EQUIPMENT RENTAL | 3,600 | 3,600 | 3,708 | 108 | 3.0% |
| A100-499-70-44370 | TRAVEL, TRAINING, CONFERENCES | 2,000 | 2,000 | 2,000 | - | - |
| **INFORMATION TECHNOLOGY EXPENDITURES** | | 1,814,425 | 1,814,425 | 2,078,045 | 263,620 | 14.5% |
| A105-415-30-45400 | MACHINERY AND EQUIPMENT | 30,000 | 30,000 | 29,000 | (1,000) | -3.3% |
| A105-415-30-47220 | TRANSFER - CI DEBT FINANCED | - | - | 300,000 | 300,000 | - |
| **CABLE CAPITAL SUPPORT EXPENDITURES** | | 30,000 | 30,000 | 329,000 | 299,000 | 996.7% |
| A110-419-40-44010 | BUILDING-REPAIR & MAINTENANCE | 52,125 | 52,125 | 42,125 | (10,000) | -19.2% |
| A110-419-40-44030 | IMPROVEMENTS OTHER THAN BLDGS | - | - | 7,000 | 7,000 | - |
| **GENERAL GOVERNMENT BUILDING EXPENDITURES** | | 52,125 | 52,125 | 49,125 | (3,000) | -5.8% |
| A110-419-45-41010 | FULL-TIME EMPLOYEES-REGULAR | 145,819 | 145,819 | 159,548 | 13,729 | 9.4% |
| A110-419-45-41030 | PART-TIME EMPLOYEES-REGULAR | 34,292 | 34,292 | 37,503 | 3,211 | 9.4% |
| A110-419-45-41150 | CELL PHONE REIMBURSEMENT | 1,029 | 1,029 | 1,029 | - | - |
| A110-419-45-41210 | PERA CONTRIBUTIONS | 13,508 | 13,508 | 14,779 | 1,271 | 9.4% |
| A110-419-45-41220 | FICA CONTRIBUTIONS | 13,778 | 13,778 | 15,245 | 1,467 | 10.6% |
| A110-419-45-41310 | HEALTH INSURANCE | 38,588 | 38,588 | 40,806 | 2,218 | 5.7% |
| A110-419-45-41330 | LIFE INSURANCE | 66 | 66 | 67 | 1 | 1.5% |
| A110-419-45-41350 | PAID LEAVE | - | - | 779 | 779 | - |
| A110-419-45-41510 | WORKER'S COMPENSATION | 1,408 | 1,408 | 1,258 | (150) | -10.7% |
| A110-419-45-42080 | OFFICE SUPPLIES | 250 | 250 | 250 | - | - |
| A110-419-45-42170 | CLOTHING | 1,000 | 1,000 | 1,000 | - | - |
| A110-419-45-42190 | OPERATING SUPPLIES | 9,000 | 9,000 | 9,000 | - | - |
| A110-419-45-42400 | SMALL TOOLS & MINOR EQUIPMENT | 5,000 | 5,000 | 5,000 | - | - |
| A110-419-45-43090 | ELECTRONIC DATA PROCESSING | 3,270 | 3,270 | 3,652 | 382 | 11.7% |
| A110-419-45-43610 | GENERAL LIABILITY | 1,025 | 1,025 | 1,021 | (4) | -0.4% |
| A110-419-45-44370 | TRAVEL, TRAINING, CONFERENCES | 2,000 | 2,000 | 2,000 | - | - |
| **CITY-WIDE FACILITIES EXPENDITURES** | | 270,033 | 270,033 | 292,937 | 22,904 | 8.5% |
| A202-463-00-33130 | ENTITLEMENT | 342,000 | 342,000 | 365,000 | 23,000 | 6.7% |
| A202-463-00-39999 | FROM RESERVES | 28,617 | 28,617 | 27,210 | (1,407) | -4.9% |
| A202-463-40-36212 | INTR FROM RELOCATION LOAN REPAY | 440 | 440 | 440 | - | - |
| A202-463-40-36285 | SINGLE FAMILY LOAN REPAYMENT | 175,000 | 175,000 | 150,000 | (25,000) | -14.3% |
| A202-463-40-36287 | RELOCATION LOAN REPAYMENT | 1,092 | 1,092 | 1,092 | - | - |
| **CDBG REVENUES** | | 547,149 | 547,149 | 543,742 | (3,407) | -0.6% |
| A202-463-10-41010 | FULL-TIME EMPLOYEES-REGULAR | 91,784 | 91,784 | 55,325 | (36,459) | -39.7% |
| A202-463-10-41150 | CELL PHONE REIMBURSEMENT | 523 | 523 | 324 | (199) | -38.0% |
| A202-463-10-41210 | PERA CONTRIBUTIONS | 6,884 | 6,884 | 4,150 | (2,734) | -39.7% |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A202-463-10-41220 | FICA CONTRIBUTIONS | 7,290 | 7,290 | 4,283 | (3,007) | -41.2% |
| A202-463-10-41310 | HEALTH INSURANCE | 19,357 | 19,357 | 12,626 | (6,731) | -34.8% |
| A202-463-10-41330 | LIFE INSURANCE | 56 | 56 | 32 | (24) | -42.9% |
| A202-463-10-41350 | PAID LEAVE | - | - | 219 | 219 | - |
| A202-463-10-41510 | WORKER'S COMPENSATION | 250 | 250 | 114 | (136) | -54.4% |
| A202-463-10-42020 | DUPLICATING & COPYING | 150 | 150 | 150 | - | - |
| A202-463-10-42080 | OFFICE SUPPLIES | 150 | 150 | - | (150) | -100.0% |
| A202-463-10-42190 | OPERATING SUPPLIES | 500 | 500 | 500 | - | - |
| A202-463-10-43090 | ELECTRONIC DATA PROCESSING | 1,700 | 1,700 | 1,392 | (308) | -18.1% |
| A202-463-10-43100 | PROFESSIONAL SERVICES | 11,963 | 11,963 | 11,963 | - | - |
| A202-463-10-43220 | POSTAGE | 30 | 30 | 30 | - | - |
| A202-463-10-43540 | PRINTING | 400 | 400 | 400 | - | - |
| A202-463-10-44330 | DUES AND SUBSCRIPTIONS | 200 | 200 | 200 | - | - |
| A202-463-10-44370 | TRAVEL, TRAINING, CONFERENCES | 2,000 | 2,000 | 2,000 | - | - |
| **CDBG PROGRAM ADMIN EXPENDITURES** | | 143,237 | 143,237 | 93,708 | (49,529) | -34.6% |
| A202-463-15-41010 | FULL-TIME EMPLOYEES-REGULAR | 5,286 | 5,286 | 8,754 | 3,468 | 65.6% |
| A202-463-15-41150 | CELL PHONE REIMBURSEMENT | 35 | 35 | 47 | 12 | 34.3% |
| A202-463-15-41210 | PERA CONTRIBUTIONS | 396 | 396 | 657 | 261 | 65.9% |
| A202-463-15-41220 | FICA CONTRIBUTIONS | 405 | 405 | 678 | 273 | 67.4% |
| A202-463-15-41310 | HEALTH INSURANCE | 979 | 979 | 1,999 | 1,020 | 104.2% |
| A202-463-15-41330 | LIFE INSURANCE | 3 | 3 | 5 | 2 | 66.7% |
| A202-463-15-41350 | PAID LEAVE | - | - | 35 | 35 | - |
| A202-463-15-41510 | WORKER'S COMPENSATION | 41 | 41 | 48 | 7 | 17.1% |
| A202-463-15-44380 | PROJECT COSTS | 61,643 | 61,643 | 67,900 | 6,257 | 10.2% |
| **CDBG PUBLIC SERVICES EXPENDITURES** | | 68,788 | 68,788 | 80,123 | 11,335 | 16.5% |
| A202-463-40-41010 | FULL-TIME EMPLOYEES-REGULAR | 8,410 | 8,410 | 39,020 | 30,610 | 364.0% |
| A202-463-40-41150 | CELL PHONE REIMBURSEMENT | 59 | 59 | 241 | 182 | 308.5% |
| A202-463-40-41210 | PERA CONTRIBUTIONS | 631 | 631 | 2,927 | 2,296 | 363.9% |
| A202-463-40-41220 | FICA CONTRIBUTIONS | 643 | 643 | 3,027 | 2,384 | 370.8% |
| A202-463-40-41310 | HEALTH INSURANCE | 1,728 | 1,728 | 9,806 | 8,078 | 467.5% |
| A202-463-40-41330 | LIFE INSURANCE | 5 | 5 | 23 | 18 | 360.0% |
| A202-463-40-41350 | PAID LEAVE | - | - | 155 | 155 | - |
| A202-463-40-41510 | WORKER'S COMPENSATION | 23 | 23 | 80 | 57 | 247.8% |
| A202-463-40-42020 | DUPLICATING & COPYING | 125 | 125 | 125 | - | - |
| A202-463-40-42080 | OFFICE SUPPLIES | 50 | 50 | 50 | - | - |
| A202-463-40-43110 | TITLE SEARCH | 900 | 900 | 900 | - | - |
| A202-463-40-43111 | RECORDING FEES | 350 | 350 | 350 | - | - |
| A202-463-40-43112 | INCOME VERIFICATIONS | 400 | 400 | 400 | - | - |
| A202-463-40-43113 | LEAD INSPECTIONS | 7,500 | 7,500 | 7,500 | - | - |
| A202-463-40-43220 | POSTAGE | 75 | 75 | 75 | - | - |
| A202-463-40-43345 | MILEAGE | 100 | 100 | 100 | - | - |
| A202-463-40-44380 | PROJECT COSTS | 192,500 | 192,500 | 150,000 | (42,500) | -22.1% |
| **CDBG REHAB & OTHER EXPENDITURES** | | 213,499 | 213,499 | 214,779 | 1,280 | 0.6% |
| A202-463-50-41010 | FULL-TIME EMPLOYEES-REGULAR | 1,682 | 1,682 | 926 | (756) | -44.9% |
| A202-463-50-41150 | CELL PHONE REIMBURSEMENT | 12 | 12 | 6 | (6) | -50.0% |
| A202-463-50-41210 | PERA CONTRIBUTIONS | 126 | 126 | 70 | (56) | -44.4% |
| A202-463-50-41220 | FICA CONTRIBUTIONS | 129 | 129 | 72 | (57) | -44.2% |
| A202-463-50-41310 | HEALTH INSURANCE | 245 | 245 | 233 | (12) | -4.9% |
| A202-463-50-41330 | LIFE INSURANCE | 1 | 1 | 1 | - | - |
| A202-463-50-41350 | PAID LEAVE | - | - | 4 | 4 | - |
| A202-463-50-41510 | WORKER'S COMPENSATION | 5 | 5 | 2 | (3) | -60.0% |
| A202-463-50-43040 | LEGAL SERVICES | - | - | 2,000 | 2,000 | - |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A202-463-50-44380 | PROJECT COSTS | 76,810 | 76,810 | 96,818 | 20,008 | 26.0% |
| A202-463-50-45100 | PROPERTY ACQUISITION | 42,615 | 42,615 | 55,000 | 12,385 | 29.1% |
| **CDBG CAPITAL EXPENDITURES** | | 121,625 | 121,625 | 155,132 | 33,507 | 27.5% |
| A211-455-09-31010 | AD VALOREM TAXES | 1,013,249 | 1,013,249 | 1,166,263 | 153,014 | 15.1% |
| A211-455-09-36210 | INTEREST EARNINGS | 998 | 998 | - | (998) | -100.0% |
| A211-455-09-36221 | RENTAL - LARL | 22,093 | 22,093 | 39,039 | 16,946 | 76.7% |
| **LIBRARY REVENUES** | | 1,036,340 | 1,036,340 | 1,205,302 | 168,962 | 16.3% |
| A211-455-09-42190 | OPERATING SUPPLIES | 6,000 | 6,000 | 45,000 | 39,000 | 650.0% |
| A211-455-09-43076 | PAYMENTS TO COUNTY TREASURER | 140 | 140 | 140 | - | - |
| A211-455-09-43100 | PROFESSIONAL SERVICES | 57,969 | 57,969 | 6,000 | (51,969) | -89.6% |
| A211-455-09-43610 | GENERAL LIABILITY | 11,021 | 11,021 | 12,862 | 1,841 | 16.7% |
| A211-455-09-43860 | UTILITIES | 62,000 | 62,000 | 140,000 | 78,000 | 125.8% |
| A211-455-09-44010 | BUILDING-REPAIR & MAINTENANCE | 35,000 | 35,000 | 72,000 | 37,000 | 105.7% |
| A211-455-09-44030 | IMPROVEMENTS OTHER THAN BLDGS | 27,000 | 27,000 | 21,000 | (6,000) | -22.2% |
| A211-455-09-44385 | LARL | 837,210 | 837,210 | 908,300 | 71,090 | 8.5% |
| **LIBRARY EXPENDITURES** | | 1,036,340 | 1,036,340 | 1,205,302 | 168,962 | 16.3% |
| A230-490-00-33160 | FEDERAL FTA GRANT | 862,550 | 862,550 | 818,396 | (44,154) | -5.1% |
| A230-490-00-34914 | ADVERTISING | 39,914 | 39,914 | - | (39,914) | -100.0% |
| A230-490-00-36210 | INTEREST EARNINGS | 25,000 | 25,000 | 53,015 | 28,015 | 112.1% |
| A230-490-00-36301 | MISCELLANEOUS | 2,554 | 2,554 | - | (2,554) | -100.0% |
| A230-490-20-34910 | BUS FARES | 25,200 | 25,200 | 23,000 | (2,200) | -8.7% |
| A230-490-30-33422 | STATE M.T. GRANT-DIAL-A-RIDE | 610,375 | 610,375 | 573,495 | (36,880) | -6.0% |
| A230-490-30-34910 | BUS FARES | 41,584 | 41,584 | 47,900 | 6,316 | 15.2% |
| A230-490-35-34919 | OTHER PROGRAM REVENUES | - | - | 650 | 650 | - |
| A230-490-40-33422 | STATE M.T. GRANT-FIXED ROUTE | 3,093,814 | 3,093,814 | 3,142,266 | 48,452 | 1.6% |
| A230-490-40-34910 | BUS FARES | 314,849 | 314,849 | 329,906 | 15,057 | 4.8% |
| A230-490-40-34911 | ORGANIZATION PAID FARES-UPASS | 69,849 | 69,849 | 65,123 | (4,726) | -6.8% |
| A230-490-40-34915 | SMART CARD PASS | 279 | 279 | - | (279) | -100.0% |
| A230-490-45-34919 | OTHER PROGRAM REVENUES | - | - | 52,476 | 52,476 | - |
| A230-490-45-36295 | SCRAP IRON SALES | 50 | 50 | 50 | - | - |
| A230-490-50-33160 | FED. FTA GRANT-CAPITAL OUTLAY | 229,916 | 968,293 | 558,000 | 328,084 | 142.7% |
| A230-490-50-33422 | STATE M.T. GRANT-CAP. OUTLAY | - | 62,100 | 110,400 | 110,400 | - |
| A230-490-50-36291 | SALE OF EQUIPMENT | 6,000 | 6,000 | - | (6,000) | -100.0% |
| A230-490-50-38400 | SERVICE CHARGES-DILWORTH | 4,587 | 61,974 | 4,600 | 13 | 0.3% |
| A230-490-50-39203 | TRANSFER - CAPITAL IMPROVEMENT | 143,333 | 292,964 | 135,000 | (8,333) | -5.8% |
| A230-490-50-39999 | FROM RESERVES | - | 45,548 | - | - | - |
| A230-490-65-39203 | TRANSFER - CAPITAL IMPROVEMENT | 6,667 | 6,667 | - | (6,667) | -100.0% |
| **MASS TRANSIT REVENUES** | | 5,476,521 | 6,529,564 | 5,914,277 | 437,756 | 8.0% |
| A230-490-30-41010 | FULL-TIME EMPLOYEES-REGULAR | 7,231 | 7,231 | 6,170 | (1,061) | -14.7% |
| A230-490-30-41150 | CELL PHONE REIMBURSEMENT | 6 | 6 | - | (6) | -100.0% |
| A230-490-30-41210 | PERA CONTRIBUTIONS | 542 | 542 | 463 | (79) | -14.6% |
| A230-490-30-41220 | FICA CONTRIBUTIONS | 554 | 554 | 478 | (76) | -13.7% |
| A230-490-30-41310 | HEALTH INSURANCE | 1,217 | 1,217 | 1,166 | (51) | -4.2% |
| A230-490-30-41330 | LIFE INSURANCE | 4 | 4 | 3 | (1) | -25.0% |
| A230-490-30-41350 | PAID LEAVE | - | - | 25 | 25 | - |
| A230-490-30-41510 | WORKER'S COMPENSATION | 19 | 19 | 13 | (6) | -31.6% |
| A230-490-30-43610 | GENERAL LIABILITY | 118 | 118 | 60 | (58) | -49.2% |
| **DIAL-A-RIDE ADMINISTRATION EXPENDITURES** | | 9,691 | 9,691 | 8,378 | (1,313) | -13.5% |
| A230-490-35-43610 | GENERAL LIABILITY | 548 | 548 | 557 | 9 | 1.6% |
| A230-490-35-44385 | DAILY SERVICE CONTRACT | 788,464 | 788,464 | 775,602 | (12,862) | -1.6% |
| **DIAL-A-RIDE OPERATIONS EXPENDITURES** | | 789,012 | 789,012 | 776,159 | (12,853) | -1.6% |
| A230-490-40-41010 | FULL-TIME EMPLOYEES-REGULAR | 25,708 | 25,708 | 18,508 | (7,200) | -28.0% |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A230-490-40-41150 | CELL PHONE REIMBURSEMENT | 12 | 12 | - | (12) | -100.0% |
| A230-490-40-41210 | PERA CONTRIBUTIONS | 1,928 | 1,928 | 1,389 | (539) | -28.0% |
| A230-490-40-41220 | FICA CONTRIBUTIONS | 1,967 | 1,967 | 1,431 | (536) | -27.2% |
| A230-490-40-41310 | HEALTH INSURANCE | 4,641 | 4,641 | 3,498 | (1,143) | -24.6% |
| A230-490-40-41330 | LIFE INSURANCE | 12 | 12 | 8 | (4) | -33.3% |
| A230-490-40-41350 | PAID LEAVE | - | - | 74 | 74 | - |
| A230-490-40-41510 | WORKER'S COMPENSATION | 67 | 67 | 38 | (29) | -43.3% |
| A230-490-40-43010 | AUDITING AND ACCOUNTING FEES | 2,400 | 2,400 | - | (2,400) | -100.0% |
| A230-490-40-43610 | GENERAL LIABILITY | 928 | 928 | 1,103 | 175 | 18.9% |
| **FIXED ROUTE ADMINISTRATION EXPENDITURES** | | 37,663 | 37,663 | 26,049 | (11,614) | -30.8% |
| A230-490-45-43610 | GENERAL LIABILITY | 4,480 | 4,480 | 3,981 | (499) | -11.1% |
| A230-490-45-44385 | DAILY SERVICE CONTRACT | 4,245,172 | 4,245,172 | 4,291,710 | 46,538 | 1.1% |
| **FIXED ROUTE OPERATIONS EXPENDITURES** | | 4,249,652 | 4,249,652 | 4,295,691 | 46,039 | 1.1% |
| A230-490-50-43100 | PROFESSIONAL SERVICES | - | 25,724 | - | - | - |
| A230-490-50-45200 | BUILDINGS | 38,333 | 557,088 | 50,000 | 11,667 | 30.4% |
| A230-490-50-45300 | IMPROVEMENTS OTHER THAN BLDGS | - | 135,691 | - | - | - |
| A230-490-50-45400 | MACHINERY AND EQUIPMENT | 10,000 | 137,987 | 318,000 | 308,000 | 3080.0% |
| A230-490-50-45406 | BUSES | 225,000 | 398,000 | 440,000 | 215,000 | 95.6% |
| A230-490-50-49999 | TO RESERVES | 110,503 | 110,503 | - | (110,503) | -100.0% |
| **CAPITAL OUTLAY EXPENDITURES** | | 383,836 | 1,364,993 | 808,000 | 424,164 | 110.5% |
| A230-490-65-43100 | PROFESSIONAL SERVICES | 6,667 | 6,667 | - | (6,667) | -100.0% |
| **SECTION 5303 PLANNING EXPENDITURES** | | 6,667 | 6,667 | - | (6,667) | -100.0% |
| A230-499-50-49999 | TO RESERVES | - | 71,886 | - | - | - |
| **MAINTENANCE SHOP EXPENDITURES** | | - | 71,886 | - | - | - |
| A231-465-00-34109 | TAX INCENTIVE PROGRAM APP FEES | 2,625 | 2,625 | 2,625 | - | - |
| A231-465-00-36221 | LAND LEASE | 110,000 | 110,000 | 105,000 | (5,000) | -4.5% |
| A231-465-00-39202 | TRANSFER-ELECTRIC | 50,000 | 50,000 | 50,000 | - | - |
| A231-465-00-39999 | FROM RESERVES | - | 39,812 | 36,144 | 36,144 | - |
| **ECONOMIC DEVELOPMENT REVENUES** | | 162,625 | 202,437 | 193,769 | 31,144 | 19.2% |
| A231-465-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 12,332 | 12,332 | 14,202 | 1,870 | 15.2% |
| A231-465-00-41040 | TEMPORARY EMPLOYEES-REGULAR | 6,492 | 6,492 | - | (6,492) | -100.0% |
| A231-465-00-41210 | PERA CONTRIBUTIONS | 925 | 925 | 1,066 | 141 | 15.2% |
| A231-465-00-41220 | FICA CONTRIBUTIONS | 1,708 | 1,708 | 1,100 | (608) | -35.6% |
| A231-465-00-41310 | HEALTH INSURANCE | 4,320 | 4,320 | 3,178 | (1,142) | -26.4% |
| A231-465-00-41330 | LIFE INSURANCE | 7 | 7 | 7 | - | - |
| A231-465-00-41350 | PAID LEAVE | - | - | 57 | 57 | - |
| A231-465-00-41510 | WORKER'S COMPENSATION | 54 | 54 | 30 | (24) | -44.4% |
| A231-465-00-43076 | PAYMENTS TO COUNTY TREASURER | 55,000 | 55,000 | 55,000 | - | - |
| A231-465-00-43100 | PROFESSIONAL SERVICES | 50,000 | 89,812 | 110,000 | 60,000 | 120.0% |
| A231-465-00-43420 | MARKETING | 1,000 | 1,000 | 1,000 | - | - |
| A231-465-00-43610 | GENERAL LIABILITY | 254 | 254 | 6,929 | 6,675 | 2628.0% |
| A231-465-00-43860 | UTILITIES | 1,200 | 1,200 | 1,200 | - | - |
| A231-465-00-49999 | TO RESERVES | 29,333 | 29,333 | - | (29,333) | -100.0% |
| **ECONOMIC DEVELOPMENT EXPENDITURES** | | 162,625 | 202,437 | 193,769 | 31,144 | 19.2% |
| A239-465-00-31010 | AD VALOREM TAXES | 746,140 | 746,140 | 789,857 | 43,717 | 5.9% |
| A239-465-00-36210 | INTEREST EARNINGS | 20,000 | 20,000 | 42,220 | 22,220 | 111.1% |
| A239-465-10-39999 | FROM RESERVES | - | 2,000 | - | - | - |
| **E D A TAX LEVY REVENUES** | | 766,140 | 768,140 | 832,077 | 65,937 | 8.6% |
| A239-465-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 121,759 | 121,759 | 133,587 | 11,828 | 9.7% |
| A239-465-00-41210 | PERA CONTRIBUTIONS | 9,132 | 9,132 | 10,019 | 887 | 9.7% |
| A239-465-00-41220 | FICA CONTRIBUTIONS | 9,314 | 9,314 | 10,296 | 982 | 10.5% |
| A239-465-00-41310 | HEALTH INSURANCE | 17,280 | 17,280 | 18,274 | 994 | 5.8% |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A239-465-00-41330 | LIFE INSURANCE | 53 | 53 | 53 | - | - |
| A239-465-00-41350 | PAID LEAVE | - | - | 528 | 528 | - |
| A239-465-00-41510 | WORKER'S COMPENSATION | 319 | 319 | 274 | (45) | -14.1% |
| A239-465-00-42020 | DUPLICATING & COPYING | 500 | 500 | 500 | - | - |
| A239-465-00-42080 | OFFICE SUPPLIES | 200 | 200 | 200 | - | - |
| A239-465-00-42190 | OPERATING SUPPLIES | 5,000 | 5,000 | 5,000 | - | - |
| A239-465-00-43090 | ELECTRONIC DATA PROCESSING | 3,276 | 3,276 | 2,937 | (339) | -10.3% |
| A239-465-00-43100 | PROFESSIONAL SERVICES | 167,055 | 167,055 | 156,000 | (11,055) | -6.6% |
| A239-465-00-43210 | TELEPHONE SERVICES | 1,260 | 1,260 | 250 | (1,010) | -80.2% |
| A239-465-00-43220 | POSTAGE | 500 | 500 | 500 | - | - |
| A239-465-00-43420 | MARKETING | 45,000 | 45,000 | - | (45,000) | -100.0% |
| A239-465-00-43540 | PRINTING | 1,500 | 1,500 | 1,500 | - | - |
| A239-465-00-43610 | GENERAL LIABILITY | 683 | 683 | 640 | (43) | -6.3% |
| A239-465-00-44330 | DUES AND SUBSCRIPTIONS | 6,000 | 6,000 | 6,000 | - | - |
| A239-465-00-44370 | TRAVEL, TRAINING, CONFERENCES | 6,000 | 6,000 | 6,000 | - | - |
| A239-465-00-44381 | LOBBYING | 131,035 | 131,035 | 135,000 | 3,965 | 3.0% |
| A239-465-00-44384 | GREATER MN ECON DEV PARTNERSH | 5,000 | 5,000 | 5,000 | - | - |
| A239-465-00-44385 | WEST CENTRAL INITIATIVE FUND | 15,500 | 15,500 | 15,500 | - | - |
| A239-465-00-44387 | GREATER F M ECON DEVELOP C | 27,500 | 27,500 | 27,500 | - | - |
| A239-465-00-44388 | MOORHEAD BUSINESS ASSOCIATION | 20,000 | 20,000 | 20,000 | - | - |
| A239-465-00-44389 | WEST CENTRAL MN S B D C | 5,000 | 5,000 | 5,000 | - | - |
| A239-465-00-44396 | ENTREPRENEURIAL SUPPORT | 20,000 | 20,000 | 40,000 | 20,000 | 100.0% |
| A239-465-00-49999 | TO RESERVES | 122,274 | 122,274 | 161,519 | 39,245 | 32.1% |
| A239-465-10-43420 | MARKETING | 25,000 | 27,000 | 25,000 | - | - |
| A239-465-30-42190 | OPERATING SUPPLIES | - | - | 14,000 | 14,000 | - |
| A239-465-30-43100 | PROFESSIONAL SERVICES | - | - | 7,000 | 7,000 | - |
| A239-465-30-43220 | POSTAGE | - | - | 5,000 | 5,000 | - |
| A239-465-30-43430 | ADVERTISING | - | - | 12,000 | 12,000 | - |
| A239-465-30-43540 | PRINTING | - | - | 7,000 | 7,000 | - |
| **E D A TAX LEVY EXPENDITURES** | | **766,140** | **768,140** | **832,077** | **65,937** | **8.6%** |
| A294-463-00-33420 | STATE - OTHER | 114,558 | 114,558 | 107,291 | (7,267) | -6.3% |
| **AFFORDABLE HOUSING AID REVENUES** | | **114,558** | **114,558** | **107,291** | **(7,267)** | **-6.3%** |
| A294-463-00-44301 | PROJECT COST SHARE | 114,558 | 114,558 | 107,291 | (7,267) | -6.3% |
| **AFFORDABLE HOUSING AID EXPENDITURES** | | **114,558** | **114,558** | **107,291** | **(7,267)** | **-6.3%** |
| A378-470-00-31040 | DISPARITY CREDIT | 102,502 | 102,502 | 96,900 | (5,602) | -5.5% |
| A378-470-00-31050 | TAX INCREMENTS | 205,004 | 205,004 | 195,079 | (9,925) | -4.8% |
| **TAX INCREMENT-MAIN AV AREA REVENUES** | | **307,506** | **307,506** | **291,979** | **(15,527)** | **-5.0%** |
| A378-470-00-46020 | NOTE PRINCIPAL | 276,755 | 276,755 | - | (276,755) | -100.0% |
| A378-470-00-46120 | NOTE INTEREST | 30,751 | 30,751 | 291,979 | 261,228 | 849.5% |
| **TAX INCREMENT-MAIN AV AREA EXPENDITURES** | | **307,506** | **307,506** | **291,979** | **(15,527)** | **-5.0%** |
| A381-470-00-31050 | TAX INCREMENTS | 35,510 | 35,510 | 13,037 | (22,473) | -63.3% |
| **TAX INCREMENT-EASTEN TOWNHOMES REVENUES** | | **35,510** | **35,510** | **13,037** | **(22,473)** | **-63.3%** |
| A381-470-00-46020 | NOTE PRINCIPAL | 25,212 | 25,212 | 4,154 | (21,058) | -83.5% |
| A381-470-00-46120 | NOTE INTEREST | 10,298 | 10,298 | 8,883 | (1,415) | -13.7% |
| **TAX INCREMENT-EASTEN TOWNHOMES EXPENDITURES** | | **35,510** | **35,510** | **13,037** | **(22,473)** | **-63.3%** |
| A391-470-00-31045 | DISPARITY CREDIT | - | - | 61,056 | 61,056 | - |
| A391-470-00-31050 | TAX INCREMENTS | 186,034 | 186,034 | 168,391 | (17,643) | -9.5% |
| **TAX INCREMENT-30 AV/8 ST S HOUSING REVENUES** | | **186,034** | **186,034** | **229,447** | **43,413** | **23.3%** |
| A391-470-00-46020 | NOTE PRINCIPAL | 186,034 | 186,034 | 206,502 | 20,468 | 11.0% |
| A391-470-00-49999 | TO RESERVES | - | - | 22,945 | 22,945 | - |
| **TAX INCREMENT-30 AV/8 ST S HOUSING EXPENDITURES** | | **186,034** | **186,034** | **229,447** | **43,413** | **23.3%** |
| A393-470-00-39999 | FROM RESERVES | - | - | 1,120,600 | 1,120,600 | - |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| **TAX INCREMENT-MHD CENTER REDEVELOPMENT REVENUES** | | - | - | 1,120,600 | 1,120,600 | - |
| A393-470-00-46110 | BOND INTEREST | - | - | 1,120,600 | 1,120,600 | - |
| **TAX INCREMENT-MHD CENTER REDEVELOPMENT EXPENDITURES** | | - | - | 1,120,600 | 1,120,600 | - |
| A395-470-00-31040 | DISPARITY CREDIT | 351,277 | 351,277 | 317,629 | (33,648) | -9.6% |
| A395-470-00-31050 | TAX INCREMENTS | 238,964 | 238,964 | 246,415 | 7,451 | 3.1% |
| **TAX INCREMENT-REGENCY/HOLIDAY REVENUES** | | 590,241 | 590,241 | 564,044 | (26,197) | -4.4% |
| A395-470-00-46010 | BOND PRINCIPAL | 300,000 | 300,000 | 305,000 | 5,000 | 1.7% |
| A395-470-00-46110 | BOND INTEREST | 28,255 | 28,255 | 20,718 | (7,537) | -26.7% |
| A395-470-00-46120 | NOTE INTEREST | 260,936 | 260,936 | 237,276 | (23,660) | -9.1% |
| A395-470-00-46200 | FISCAL AGENTS' FEES | 1,050 | 1,050 | 1,050 | - | - |
| **TAX INCREMENT-REGENCY/HOLIDAY EXPENDITURES** | | 590,241 | 590,241 | 564,044 | (26,197) | -4.4% |
| A396-470-00-31040 | DISPARITY CREDIT | - | - | 18,075 | 18,075 | - |
| A396-470-00-31050 | TAX INCREMENTS | - | - | 315,175 | 315,175 | - |
| **TAX INCREMENT-DAYS INN SITE REVENUES** | | - | - | 333,250 | 333,250 | - |
| A396-470-00-46020 | NOTE PRINCIPAL | - | - | 316,875 | 316,875 | - |
| A396-470-00-49999 | TO RESERVES | - | - | 16,375 | 16,375 | - |
| **TAX INCREMENT-DAYS INN SITE EXPENDITURES** | | - | - | 333,250 | 333,250 | - |
| A399-470-00-31040 | DISPARITY CREDIT | 124,632 | 124,632 | 139,314 | 14,682 | 11.8% |
| A399-470-00-31050 | TAX INCREMENTS | 249,264 | 249,264 | 264,619 | 15,355 | 6.2% |
| **TAX INCREMENT-1ST AVENUE N CORRIDOR REVENUES** | | 373,896 | 373,896 | 403,933 | 30,037 | 8.0% |
| A399-470-00-46020 | NOTE PRINCIPAL | 150,000 | 150,000 | 189,035 | 39,035 | 26.0% |
| A399-470-00-46120 | NOTE INTEREST | 125,000 | 125,000 | 102,285 | (22,715) | -18.2% |
| A399-470-00-49999 | TO RESERVES | 98,896 | 98,896 | 112,613 | 13,717 | 13.9% |
| **TAX INCREMENT-1ST AVENUE N CORRIDOR EXPENDITURES** | | 373,896 | 373,896 | 403,933 | 30,037 | 8.0% |
| A404-499-00-39999 | FROM RESERVES | - | - | 1,000,000 | 1,000,000 | - |
| **PERMANENT IMPROVEMENT REVOLVING REVENUES** | | - | - | 1,000,000 | 1,000,000 | - |
| A407-400-00-39203 | TRANSFER - STORMWATER | 150,000 | 150,000 | 150,000 | - | - |
| **FLOOD MITIGATION PROJECTS REVENUES** | | 150,000 | 150,000 | 150,000 | - | - |
| A407-464-00-45000 | PROJECT COSTS | 150,000 | 150,000 | 150,000 | - | - |
| **FLOOD MITIGATION PROJECTS EXPENDITURES** | | 150,000 | 150,000 | 150,000 | - | - |
| A414-419-40-39228 | TRANSFER - CABLE CAPITAL SUPPORT | - | - | 300,000 | 300,000 | - |
| **CAPITAL IMPROVEMENT - DEBT FINANCED REVENUES** | | - | - | 300,000 | 300,000 | - |
| A414-419-40-45210 | BUILDING - REHABILITATION | - | - | 300,000 | 300,000 | - |
| A414-419-40-49999 | TO RESERVES | - | - | 555,450 | 555,450 | - |
| **CAPITAL IMPROVEMENT - DEBT FINANCED EXPENDITURES** | | - | - | 855,450 | 855,450 | - |
| A415-400-00-36210 | INTEREST EARNINGS | 15,000 | 15,000 | 42,838 | 27,838 | 185.6% |
| A415-400-00-39202 | TRANSFER-ELECTRIC | 2,045,000 | 2,045,000 | 2,075,000 | 30,000 | 1.5% |
| A415-400-00-39999 | FROM RESERVES | 40,000 | 40,000 | - | (40,000) | -100.0% |
| A415-419-45-39999 | FROM RESERVES | - | 13,521 | - | - | - |
| A415-450-10-39999 | FROM RESERVES | - | 35,368 | - | - | - |
| A415-499-70-33420 | STATE - OTHER | 62,579 | 62,579 | - | (62,579) | -100.0% |
| A415-499-70-39999 | FROM RESERVES | - | 50,000 | - | - | - |
| **CAPITAL IMPROVEMENT REVENUES** | | 2,162,579 | 2,261,468 | 2,117,838 | (44,741) | -2.1% |
| A415-400-00-45000 | UNALLOCATED | 43,328 | 43,328 | 100,745 | 57,417 | 132.5% |
| A415-400-00-47203 | TRANSFER - S/A DEBT | 400,000 | 400,000 | 400,000 | - | - |
| **CI - CITY HALL ADMIN EXPENDITURES** | | 443,328 | 443,328 | 500,745 | 57,417 | 13.0% |
| A415-419-45-45400 | MACHINERY AND EQUIPMENT | 125,000 | 138,521 | - | (125,000) | -100.0% |
| **CI - GENERAL GOVT BLDG EXPENDITURES** | | 125,000 | 138,521 | - | (125,000) | -100.0% |
| A415-450-10-45300 | IMPROVEMENTS OTHER THAN BLDGS | - | 35,368 | - | - | - |
| **CI - LIBRARY/COMMUNITY CENTER EXPENDITURES** | | - | 35,368 | - | - | - |
| A415-490-00-47201 | TRANSFER - MASS TRANSIT | 150,000 | 150,000 | 135,000 | (15,000) | -10.0% |
| **CI - MASS TRANSIT EXPENDITURES** | | 150,000 | 150,000 | 135,000 | (15,000) | -10.0% |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A415-499-70-43340 | SOFTWARE | 25,000 | 76,715 | 1,202,143 | 1,177,143 | 4708.6% |
| A415-499-70-45400 | MACHINERY & EQUIPMENT | 162,579 | 160,864 | - | (162,579) | -100.0% |
| **CI - INFORMATION TECHNOLOGY EXPENDITURES** | | 187,579 | 237,579 | 1,202,143 | 1,014,564 | 540.9% |
| A416-400-00-39999 | FROM RESERVES | 841,723 | 841,723 | - | (841,723) | -100.0% |
| A416-419-40-39999 | FROM RESERVES | - | - | 555,450 | 555,450 | - |
| **BUILDING IMPROVEMENT REVENUES** | | 841,723 | 841,723 | 555,450 | (286,273) | -34.0% |
| A416-450-10-47219 | TRANSFER - LIBRARY/COMMUNITY CENTER | 400,000 | 400,000 | - | (400,000) | -100.0% |
| **BUILDING IMPROVEMENT EXPENDITURES** | | 400,000 | 400,000 | - | (400,000) | -100.0% |
| A417-450-10-39222 | TRANSFER - BUILDING IMPROVEMENT | 400,000 | 400,000 | - | (400,000) | -100.0% |
| **LIBRARY/COMMUNITY CENTER REVENUES** | | 400,000 | 400,000 | - | (400,000) | -100.0% |
| A417-450-10-49999 | TO RESERVES | 400,000 | 400,000 | - | (400,000) | -100.0% |
| **LIBRARY/COMMUNITY CENTER EXPENDITURES** | | 400,000 | 400,000 | - | (400,000) | -100.0% |
| A418-465-90-33422 | STATE GRANTS | - | 2,000,000 | - | - | - |
| **MHD CENTER REDEVELOPMENT CAPITAL PROJECT REVENUES** | | - | 2,000,000 | - | - | - |
| A418-465-90-44380 | PROJECT COSTS | - | 2,000,000 | - | - | - |
| **MHD CENTER REDEVELOPMENT CAPITAL PROJECT EXPENDITURES** | | - | 2,000,000 | - | - | - |
| A501-400-00-33101 | COUNTY PRINC & INTEREST | - | - | 458,792 | 458,792 | - |
| **SPECIAL ASSESSMENT DEBT SERVICE REVENUES** | | - | - | 458,792 | 458,792 | - |
| A501-400-00-49999 | TO RESERVES | - | - | 58,792 | 58,792 | - |
| **SPECIAL ASSESSMENT DEBT SERVICE EXPENDITURES** | | - | - | 58,792 | 58,792 | - |
| A510-470-00-31010 | AD VALOREM TAXES | 249,385 | 249,385 | 272,667 | 23,282 | 9.3% |
| A510-470-00-36101 | COUNTY PRINC & INTEREST | 316,916 | 316,916 | 202,471 | (114,445) | -36.1% |
| A510-470-00-36210 | INTEREST EARNINGS | 8,836 | 8,836 | 4,569 | (4,267) | -48.3% |
| A510-470-00-39999 | FROM RESERVES | - | - | 56,668 | 56,668 | - |
| **SPEC ASSM'T BOND 2017B REVENUES** | | 575,137 | 575,137 | 536,375 | (38,762) | -6.7% |
| A510-470-00-46010 | BOND PRINCIPAL | 465,000 | 465,000 | 475,000 | 10,000 | 2.2% |
| A510-470-00-46110 | BOND INTEREST | 84,375 | 84,375 | 60,875 | (23,500) | -27.9% |
| A510-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| A510-470-00-49999 | TO RESERVES | 25,262 | 25,262 | - | (25,262) | -100.0% |
| **SPEC ASSM'T BOND 2017B EXPENDITURES** | | 575,137 | 575,137 | 536,375 | (38,762) | -6.7% |
| A556-470-00-36101 | COUNTY PRINC & INTEREST | 11,644 | 11,644 | - | (11,644) | -100.0% |
| **SPEC ASSM'T BOND 2011B REVENUES** | | 11,644 | 11,644 | - | (11,644) | -100.0% |
| A556-470-00-49999 | TO RESERVES | 11,644 | 11,644 | - | (11,644) | -100.0% |
| **SPEC ASSM'T BOND 2011B EXPENDITURES** | | 11,644 | 11,644 | - | (11,644) | -100.0% |
| A557-470-00-31010 | AD VALOREM TAXES | 26,340 | 26,340 | - | (26,340) | -100.0% |
| A557-470-00-36101 | COUNTY PRINC & INTEREST | 162,422 | 162,422 | 155,795 | (6,627) | -4.1% |
| A557-470-00-36210 | INTEREST EARNINGS | 20,239 | 20,239 | 18,260 | (1,979) | -9.8% |
| A557-470-00-39202 | TRANSFER FROM WASTEWATER | 180,000 | 180,000 | 180,000 | - | - |
| A557-470-00-39203 | TRANSFER FROM STORMWATER | 200,000 | 200,000 | 200,000 | - | - |
| A557-470-00-39204 | TRANSFER FROM CAPITAL IMPROV | 400,000 | 400,000 | 400,000 | - | - |
| A557-470-00-39205 | TRANSFER - WATER | 126,000 | 126,000 | 126,000 | - | - |
| A557-470-00-39999 | FROM RESERVES | 56,949 | 56,949 | 55,270 | (1,679) | -2.9% |
| **SPEC ASSM'T BOND 2011C REVENUES** | | 1,171,950 | 1,171,950 | 1,135,325 | (36,625) | -3.1% |
| A557-470-00-46010 | BOND PRINCIPAL | 830,000 | 830,000 | 835,000 | 5,000 | 0.6% |
| A557-470-00-46110 | BOND INTEREST | 340,950 | 340,950 | 299,325 | (41,625) | -12.2% |
| A557-470-00-46200 | FISCAL AGENTS' FEES | 1,000 | 1,000 | 1,000 | - | - |
| **SPEC ASSM'T BOND 2011C EXPENDITURES** | | 1,171,950 | 1,171,950 | 1,135,325 | (36,625) | -3.1% |
| A563-470-00-31010 | AD VALOREM TAXES | - | - | 128,891 | 128,891 | - |
| A563-470-00-36101 | COUNTY PRINC & INTEREST | 129,986 | 129,986 | 128,119 | (1,867) | -1.4% |
| A563-470-00-36210 | INTEREST EARNINGS | 11,027 | 11,027 | 8,970 | (2,057) | -18.7% |
| A563-470-00-39999 | FROM RESERVES | 270,350 | 270,350 | 141,458 | (128,892) | -47.7% |
| **SPEC ASSM'T BOND 2014C REVENUES** | | 411,363 | 411,363 | 407,438 | (3,925) | -1.0% |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A563-470-00-46010 | BOND PRINCIPAL | 295,000 | 295,000 | 300,000 | 5,000 | 1.7% |
| A563-470-00-46110 | BOND INTEREST | 115,863 | 115,863 | 106,938 | (8,925) | -7.7% |
| A563-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| **SPEC ASSM'T BOND 2014C EXPENDITURES** | | 411,363 | 411,363 | 407,438 | (3,925) | -1.0% |
| A564-470-00-33610 | COUNTY GRANTS & AID-HIGHWAYS | 217,300 | 217,300 | - | (217,300) | -100.0% |
| A564-470-00-36101 | COUNTY PRINC & INTEREST | 494,312 | 494,312 | - | (494,312) | -100.0% |
| A564-470-00-36210 | INTEREST EARNINGS | 53,677 | 53,677 | - | (53,677) | -100.0% |
| A564-470-00-39999 | FROM RESERVES | 224,836 | 224,836 | - | (224,836) | -100.0% |
| **SPEC ASSM'T BOND 2014D REVENUES** | | 990,125 | 990,125 | - | (990,125) | -100.0% |
| A564-470-00-46010 | BOND PRINCIPAL | 975,000 | 975,000 | - | (975,000) | -100.0% |
| A564-470-00-46110 | BOND INTEREST | 14,625 | 14,625 | - | (14,625) | -100.0% |
| A564-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | - | (500) | -100.0% |
| **SPEC ASSM'T BOND 2014D EXPENDITURES** | | 990,125 | 990,125 | - | (990,125) | -100.0% |
| A565-470-00-36101 | COUNTY PRINC & INTEREST | 544,350 | 544,350 | 510,415 | (33,935) | -6.2% |
| A565-470-00-36210 | INTEREST EARNINGS | 39,761 | 39,761 | 21,286 | (18,475) | -46.5% |
| A565-470-00-39999 | FROM RESERVES | 339,089 | 339,089 | 345,999 | 6,910 | 2.0% |
| **SPEC ASSM'T BOND 2014E REVENUES** | | 923,200 | 923,200 | 877,700 | (45,500) | -4.9% |
| A565-470-00-46010 | BOND PRINCIPAL | 860,000 | 860,000 | 840,000 | (20,000) | -2.3% |
| A565-470-00-46110 | BOND INTEREST | 62,700 | 62,700 | 37,200 | (25,500) | -40.7% |
| A565-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| **SPEC ASSM'T BOND 2014E EXPENDITURES** | | 923,200 | 923,200 | 877,700 | (45,500) | -4.9% |
| A566-470-00-31010 | AD VALOREM TAXES | 190,339 | 190,339 | 224,414 | 34,075 | 17.9% |
| A566-470-00-36101 | COUNTY PRINC & INTEREST | 214,848 | 214,848 | 205,211 | (9,637) | -4.5% |
| A566-470-00-36210 | INTEREST EARNINGS | 18,679 | 18,679 | 15,688 | (2,991) | -16.0% |
| A566-470-00-39999 | FROM RESERVES | 366,453 | 366,453 | 337,881 | (28,572) | -7.8% |
| **GO IMPROVEMENT BOND 2015A REVENUES** | | 790,319 | 790,319 | 783,194 | (7,125) | -0.9% |
| A566-470-00-46010 | BOND PRINCIPAL | 485,000 | 485,000 | 495,000 | 10,000 | 2.1% |
| A566-470-00-46110 | BOND INTEREST | 304,819 | 304,819 | 287,694 | (17,125) | -5.6% |
| A566-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| **GO IMPROVEMENT BOND 2015A EXPENDITURES** | | 790,319 | 790,319 | 783,194 | (7,125) | -0.9% |
| A567-470-00-36101 | COUNTY PRINC & INTEREST | 777,638 | 777,638 | 753,419 | (24,219) | -3.1% |
| A567-470-00-36210 | INTEREST EARNINGS | 55,236 | 55,236 | 35,944 | (19,292) | -34.9% |
| A567-470-00-39999 | FROM RESERVES | 503,676 | 503,676 | 521,987 | 18,311 | 3.6% |
| **GO IMPROVEMENT BOND 2016B REVENUES** | | 1,336,550 | 1,336,550 | 1,311,350 | (25,200) | -1.9% |
| A567-470-00-46010 | BOND PRINCIPAL | 875,000 | 875,000 | 885,000 | 10,000 | 1.1% |
| A567-470-00-46110 | BOND INTEREST | 461,050 | 461,050 | 425,850 | (35,200) | -7.6% |
| A567-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| **GO IMPROVEMENT BOND 2016B EXPENDITURES** | | 1,336,550 | 1,336,550 | 1,311,350 | (25,200) | -1.9% |
| A568-470-00-31010 | AD VALOREM TAXES | - | - | 177,082 | 177,082 | - |
| A568-470-00-36101 | COUNTY PRINC & INTEREST | 633,641 | 633,641 | 602,044 | (31,597) | -5.0% |
| A568-470-00-36210 | INTEREST EARNINGS | 26,311 | 26,311 | 15,341 | (10,970) | -41.7% |
| A568-470-00-39999 | FROM RESERVES | 447,098 | 447,098 | 276,333 | (170,765) | -38.2% |
| **GO IMPROVEMENT REF BOND 2016C REVENUES** | | 1,107,050 | 1,107,050 | 1,070,800 | (36,250) | -3.3% |
| A568-470-00-46010 | BOND PRINCIPAL | 920,000 | 920,000 | 930,000 | 10,000 | 1.1% |
| A568-470-00-46110 | BOND INTEREST | 186,550 | 186,550 | 140,300 | (46,250) | -24.8% |
| A568-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| **GO IMPROVEMENT REF BOND 2016C EXPENDITURES** | | 1,107,050 | 1,107,050 | 1,070,800 | (36,250) | -3.3% |
| A569-470-00-36101 | COUNTY PRINC & INTEREST | 390,026 | 390,026 | 373,987 | (16,039) | -4.1% |
| A569-470-00-36210 | INTEREST EARNINGS | 34,870 | 34,870 | 28,513 | (6,357) | -18.2% |
| A569-470-00-36285 | CLAY COUNTY CO 74 LOAN REPAY | 52,079 | 52,079 | 55,250 | 3,171 | 6.1% |
| A569-470-00-39999 | FROM RESERVES | 249,775 | 249,775 | 257,125 | 7,350 | 2.9% |
| **GO IMPROVEMENT BOND 2017A REVENUES** | | 726,750 | 726,750 | 714,875 | (11,875) | -1.6% |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A569-470-00-46010 | BOND PRINCIPAL | 475,000 | 475,000 | 475,000 | - | - |
| A569-470-00-46110 | BOND INTEREST | 251,250 | 251,250 | 239,375 | (11,875) | -4.7% |
| A569-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| **GO IMPROVEMENT BOND 2017A EXPENDITURES** | | 726,750 | 726,750 | 714,875 | (11,875) | -1.6% |
| A570-470-00-31010 | AD VALOREM TAXES | 436,768 | 436,768 | 445,236 | 8,468 | 1.9% |
| A570-470-00-36101 | COUNTY PRINC & INTEREST | 348,524 | 348,524 | 330,469 | (18,055) | -5.2% |
| A570-470-00-36210 | INTEREST EARNINGS | 11,715 | 11,715 | 1,365 | (10,350) | -88.3% |
| A570-470-00-36285 | MYHA - MIGHTY DUCKS ARENA | 126,475 | 126,475 | 123,725 | (2,750) | -2.2% |
| **GO IMPROVEMENT BOND 2018A REVENUES** | | 923,482 | 923,482 | 900,795 | (22,687) | -2.5% |
| A570-470-00-46010 | BOND PRINCIPAL | 435,000 | 435,000 | 445,000 | 10,000 | 2.3% |
| A570-470-00-46110 | BOND INTEREST | 422,475 | 422,475 | 400,475 | (22,000) | -5.2% |
| A570-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| A570-470-00-49999 | TO RESERVES | 65,507 | 65,507 | 54,820 | (10,687) | -16.3% |
| **GO IMPROVEMENT BOND 2018A EXPENDITURES** | | 923,482 | 923,482 | 900,795 | (22,687) | -2.5% |
| A571-470-00-31010 | AD VALOREM TAXES | 77,048 | 77,048 | - | (77,048) | -100.0% |
| A571-470-00-36101 | COUNTY PRINC & INTEREST | 66,428 | 66,428 | 68,793 | 2,365 | 3.6% |
| A571-470-00-36210 | INTEREST EARNINGS | 10,606 | 10,606 | 10,699 | 93 | 0.9% |
| A571-470-00-39202 | TRANSFER - STORMWATER | 404,095 | 404,095 | 401,575 | (2,520) | -0.6% |
| A571-470-00-39999 | FROM RESERVES | 32,323 | 32,323 | 110,808 | 78,485 | 242.8% |
| **GO IMPROV REF BOND 2018B REVENUES** | | 590,500 | 590,500 | 591,875 | 1,375 | 0.2% |
| A571-470-00-46010 | BOND PRINCIPAL | 460,000 | 460,000 | 485,000 | 25,000 | 5.4% |
| A571-470-00-46110 | BOND INTEREST | 130,000 | 130,000 | 106,375 | (23,625) | -18.2% |
| A571-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| **GO IMPROV REF BOND 2018B EXPENDITURES** | | 590,500 | 590,500 | 591,875 | 1,375 | 0.2% |
| A572-470-00-31010 | AD VALOREM TAXES | 269,144 | 269,144 | 167,086 | (102,058) | -37.9% |
| A572-470-00-36101 | COUNTY PRINC & INTEREST | - | - | 262,477 | 262,477 | - |
| A572-470-00-36210 | INTEREST EARNINGS | 13,606 | 13,606 | 3,241 | (10,365) | -76.2% |
| A572-470-00-36285 | MYHA - MIGHTY DUCKS ARENA | 38,586 | 38,586 | 38,586 | - | - |
| A572-470-00-39999 | FROM RESERVES | 121,770 | 121,770 | - | (121,770) | -100.0% |
| **GO IMPROV BOND 2019A REVENUES** | | 443,106 | 443,106 | 471,390 | 28,284 | 6.4% |
| A572-470-00-46010 | BOND PRINCIPAL | 270,000 | 270,000 | 280,000 | 10,000 | 3.7% |
| A572-470-00-46110 | BOND INTEREST | 172,606 | 172,606 | 158,856 | (13,750) | -8.0% |
| A572-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| A572-470-00-49999 | TO RESERVES | - | - | 32,034 | 32,034 | - |
| **GO IMPROV BOND 2019A EXPENDITURES** | | 443,106 | 443,106 | 471,390 | 28,284 | 6.4% |
| A573-470-00-31010 | AD VALOREM TAXES | 318,143 | 318,143 | 358,481 | 40,338 | 12.7% |
| A573-470-00-36101 | COUNTY PRINC & INTEREST | 266,921 | 266,921 | 255,285 | (11,636) | -4.4% |
| A573-470-00-36210 | INTEREST EARNINGS | 9,740 | 9,740 | 862 | (8,878) | -91.1% |
| A573-470-00-36285 | M P S S/A LOAN PAYMENT | 37,926 | 37,926 | 18,964 | (18,962) | -50.0% |
| **GO IMPROV REF BOND 2019B REVENUES** | | 632,730 | 632,730 | 633,592 | 862 | 0.1% |
| A573-470-00-46010 | BOND PRINCIPAL | 540,000 | 540,000 | 535,000 | (5,000) | -0.9% |
| A573-470-00-46110 | BOND INTEREST | 73,000 | 73,000 | 62,250 | (10,750) | -14.7% |
| A573-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| A573-470-00-49999 | TO RESERVES | 19,230 | 19,230 | 35,842 | 16,612 | 86.4% |
| **GO IMPROV REF BOND 2019B EXPENDITURES** | | 632,730 | 632,730 | 633,592 | 862 | 0.1% |
| A574-470-00-31010 | AD VALOREM TAXES | - | - | 334,723 | 334,723 | - |
| A574-470-00-36101 | COUNTY PRINC & INTEREST | 302,382 | 302,382 | 293,258 | (9,124) | -3.0% |
| A574-470-00-36210 | INTEREST EARNINGS | 19,635 | 19,635 | 14,332 | (5,303) | -27.0% |
| A574-470-00-39999 | FROM RESERVES | 434,714 | 434,714 | 106,543 | (328,171) | -75.5% |
| **GO IMPROV BOND 2021A REVENUES** | | 756,731 | 756,731 | 748,856 | (7,875) | -1.0% |
| A574-470-00-46010 | BOND PRINCIPAL | 450,000 | 450,000 | 465,000 | 15,000 | 3.3% |
| A574-470-00-46110 | BOND INTEREST | 306,231 | 306,231 | 283,356 | (22,875) | -7.5% |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A574-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| **GO IMPROV BOND 2021A EXPENDITURES** | | 756,731 | 756,731 | 748,856 | (7,875) | -1.0% |
| A575-470-00-31010 | AD VALOREM TAXES | 1,200,849 | 1,200,849 | 1,339,507 | 138,658 | 11.5% |
| A575-470-00-36101 | COUNTY PRINC & INTEREST | 1,440,494 | 1,440,494 | 1,292,644 | (147,850) | -10.3% |
| A575-470-00-36210 | INTEREST EARNINGS | 54,298 | 54,298 | 17,375 | (36,923) | -68.0% |
| A575-470-00-39999 | FROM RESERVES | 548,859 | 548,859 | 277,974 | (270,885) | -49.4% |
| **GO IMPROV REF BOND 2021B REVENUES** | | 3,244,500 | 3,244,500 | 2,927,500 | (317,000) | -9.8% |
| A575-470-00-46010 | BOND PRINCIPAL | 2,440,000 | 2,440,000 | 2,240,000 | (200,000) | -8.2% |
| A575-470-00-46110 | BOND INTEREST | 804,000 | 804,000 | 687,000 | (117,000) | -14.6% |
| A575-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| **GO IMPROV REF BOND 2021B EXPENDITURES** | | 3,244,500 | 3,244,500 | 2,927,500 | (317,000) | -9.8% |
| A576-470-00-31010 | AD VALOREM TAXES | 895,975 | 895,975 | 897,689 | 1,714 | 0.2% |
| A576-470-00-36101 | COUNTY PRINC & INTEREST | 705,898 | 705,898 | 692,372 | (13,526) | -1.9% |
| A576-470-00-36210 | INTEREST EARNINGS | 11,012 | 11,012 | 3,331 | (7,681) | -69.8% |
| **GO IMPROV REF BOND 2022A REVENUES** | | 1,612,885 | 1,612,885 | 1,593,392 | (19,493) | -1.2% |
| A576-470-00-46010 | BOND PRINCIPAL | 725,000 | 725,000 | 750,000 | 25,000 | 3.4% |
| A576-470-00-46110 | BOND INTEREST | 782,469 | 782,469 | 745,594 | (36,875) | -4.7% |
| A576-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| A576-470-00-49999 | TO RESERVES | 104,916 | 104,916 | 97,298 | (7,618) | -7.3% |
| **GO IMPROV REF BOND 2022A EXPENDITURES** | | 1,612,885 | 1,612,885 | 1,593,392 | (19,493) | -1.2% |
| A577-470-00-31010 | AD VALOREM TAXES | 1,337,653 | 1,337,653 | 479,224 | (858,429) | -64.2% |
| A577-470-00-36101 | COUNTY PRINC & INTEREST | 161,757 | 161,757 | 611,679 | 449,922 | 278.1% |
| A577-470-00-36210 | INTEREST EARNINGS | 8,497 | 8,497 | - | (8,497) | -100.0% |
| **GO IMPROV REF BOND 2023A REVENUES** | | 1,507,907 | 1,507,907 | 1,090,903 | (417,004) | -27.7% |
| A577-470-00-46010 | BOND PRINCIPAL | 505,000 | 505,000 | 720,000 | 215,000 | 42.6% |
| A577-470-00-46110 | BOND INTEREST | 695,869 | 695,869 | 665,244 | (30,625) | -4.4% |
| A577-470-00-46200 | FISCAL AGENTS' FEES | 500 | 500 | 500 | - | - |
| A577-470-00-49999 | TO RESERVES | 306,538 | 306,538 | 105,159 | (201,379) | -65.7% |
| **GO IMPROV REF BOND 2023A EXPENDITURES** | | 1,507,907 | 1,507,907 | 1,490,903 | (17,004) | -1.1% |
| A578-470-00-31310 | CITY SALES TAXES | - | - | 2,009,900 | 2,009,900 | - |
| **GO SALES TAX REVENUE BOND 2024B REVENUES** | | - | - | 2,009,900 | 2,009,900 | - |
| A578-470-00-46010 | BOND PRINCIPAL | - | - | 795,000 | 795,000 | - |
| A578-470-00-46110 | BOND INTEREST | - | - | 1,214,900 | 1,214,900 | - |
| **GO SALES TAX REVENUE BOND 2024B EXPENDITURES** | | - | - | 2,009,900 | 2,009,900 | - |
| A579-470-00-39999 | FROM RESERVES | - | - | 687,486 | 687,486 | - |
| **GO IMPROV BOND 2025B REVENUES** | | - | - | 687,486 | 687,486 | - |
| A579-470-00-46110 | BOND INTEREST | - | - | 686,986 | 686,986 | - |
| A579-470-00-46200 | FISCAL AGENTS' FEES | - | - | 500 | 500 | - |
| **GO IMPROV BOND 2025B EXPENDITURES** | | - | - | 687,486 | 687,486 | - |
| A580-470-00-39999 | FROM RESERVES | - | - | 351,027 | 351,027 | - |
| **GO TEMP IMPROV BOND 2025A REVENUES** | | - | - | 351,027 | 351,027 | - |
| A580-470-00-46110 | BOND INTEREST | - | - | 350,527 | 350,527 | - |
| A580-470-00-46200 | FISCAL AGENTS' FEES | - | - | 500 | 500 | - |
| **GO TEMP IMPROV BOND 2025A EXPENDITURES** | | - | - | 351,027 | 351,027 | - |
| A660-431-60-36210 | INTEREST EARNINGS | 15,000 | 15,000 | 26,163 | 11,163 | 74.4% |
| A660-431-60-37020 | SERVICE CHARGES | 860,000 | 860,000 | 860,000 | - | - |
| A660-431-60-39999 | FROM RESERVES | 462,451 | 462,451 | 3,403 | (459,048) | -99.3% |
| A660-431-90-33170 | FEDERAL GRANTS - OTHER | - | - | 170,000 | 170,000 | - |
| **STREET LIGHT UTILITY REVENUES** | | 1,337,451 | 1,337,451 | 1,059,566 | (277,885) | -20.8% |
| A660-431-60-43610 | GENERAL LIABILITY | 651 | 651 | 616 | (35) | -5.4% |
| A660-431-60-43860 | UTILITIES | 650,000 | 650,000 | 650,000 | - | - |
| A660-431-60-44030 | IMPROVEMENTS OTHER THAN BLDGS | 75,000 | 75,000 | 75,000 | - | - |

| Account | Description | 2025 Original | 2025 Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A660-431-60-44395 | COLLECTION AND BILLING | 19,650 | 19,650 | 19,650 | - | - |
| A660-431-60-47200 | TRANSFER - GENERAL | 42,150 | 42,150 | 44,300 | 2,150 | 5.1% |
| A660-431-60-47202 | TRANSFER - PERMANENT IMPROVEMENT | 550,000 | 550,000 | - | (550,000) | -100.0% |
| A660-431-90-44030 | IMPROVEMENTS OTHER THAN BLDGS | - | - | 270,000 | 270,000 | - |
| **STREET LIGHT UTILITY EXPENDITURES** | | 1,337,451 | 1,337,451 | 1,059,566 | (277,885) | -20.8% |
| A705-499-70-36210 | INTEREST EARNINGS | - | - | 11,846 | 11,846 | - |
| A705-499-70-38400 | SERVICE CHARGES | 1,228,545 | 1,228,545 | 1,512,610 | 284,065 | 23.1% |
| A705-499-70-39999 | FROM RESERVES | 37,922 | 262,922 | - | (37,922) | -100.0% |
| **INFORMATION TECHNOLOGY REVENUES** | | 1,266,467 | 1,491,467 | 1,524,456 | 257,989 | 20.4% |
| A705-499-70-42020 | DUPLICATING & COPYING | 1,000 | 1,000 | 1,000 | - | - |
| A705-499-70-42190 | OPERATING SUPPLIES | 100,000 | 100,000 | 100,000 | - | - |
| A705-499-70-43105 | WEB SITE | 500 | 500 | 500 | - | - |
| A705-499-70-43260 | INTERNET/DATA CIRCUITS | 3,000 | 3,000 | 3,000 | - | - |
| A705-499-70-43610 | GENERAL LIABILITY | 258 | 258 | 1,071 | 813 | 315.1% |
| A705-499-70-44041 | SOFTWARE MAINTENANCE | 1,026,109 | 1,026,109 | 1,305,310 | 279,201 | 27.2% |
| A705-499-70-44180 | RENTALS | 1,000 | 1,000 | 1,000 | - | - |
| A705-499-70-45400 | MACHINERY AND EQUIPMENT | 134,600 | 359,600 | 5,000 | (129,600) | -96.3% |
| A705-499-70-49999 | TO RESERVES | - | - | 107,575 | 107,575 | - |
| **INFORMATION TECHNOLOGY EXPENDITURES** | | 1,266,467 | 1,491,467 | 1,524,456 | 257,989 | 20.4% |
| A710-400-00-36280 | INSURANCE PREMIUM SETTLEMENTS | 38,000 | 38,000 | 40,000 | 2,000 | 5.3% |
| **SELF INSURANCE REVENUES** | | 38,000 | 38,000 | 40,000 | 2,000 | 5.3% |
| A710-400-00-43609 | INSURANCE AGENTS FEE | 18,000 | 18,000 | 20,000 | 2,000 | 11.1% |
| A710-400-35-43610 | 2026 LIABILITY INSURANCE | 20,000 | 20,000 | 20,000 | - | - |
| **SELF INSURANCE EXPENDITURES** | | 38,000 | 38,000 | 40,000 | 2,000 | 5.3% |
| | **TOTAL ADMINISTRATION REVENUES** | **67,042,653** | **70,461,397** | **74,140,798** | **7,098,145** | **10.6%** |
| | **TOTAL ADMINISTRATION EXPENDITURES** | **$39,603,580** | **$43,022,324** | **$45,306,995** | **$5,703,415** | **14.4%** |

**CITY OF MOORHEAD**
**2025 - 2026 BUDGET COMPARISON**
**ENGINEERING DEPARTMENT**

| *Acct #* | | 2025 BUDGET | 2026 BUDGET | INCREASE (DECREASE) |
|---|---|---|---|---|
| | Engineering Division: | | | |
| *100-430's, 100-431-10* | Engineering Services | 3,709,800 | 3,944,983 | 235,183 |
| *401 Fund* | Permanent Improvement Revolving | 8,267,000 | 14,304,000 | 6,037,000 |
| *502 Fund* | Permanent Improvement | 21,060,000 | 24,619,000 | 3,559,000 |
| *600 Fund* | Storm Water | 4,498,870 | 3,320,369 | (1,178,501) |
| *601 Fund* | Wastewater Treatment | 13,652,447 | 13,392,531 | (259,916) |
| | | 51,188,117 | 59,580,883 | 8,392,766 |
| | Capital: | | | |
| *415-430-00* | CI - Engineering | 115,000 | 45,000 | (70,000) |
| | Total Engineering Department | $ 51,303,117 | $ 59,625,883 | $ 8,322,766 |

# CITY OF MOORHEAD
# 2026 DETAIL BUDGET
# ENGINEERING

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | 2026 to 2025 Original % Chg |
|---|---|---|---|---|---|---|
| A100-430-00-32261 | TEMPORARY LANE CLOSURES | 1,000 | 1,000 | 1,000 | - | - |
| A100-430-00-32263 | SIDEWALK & DRIVEWAY PERMITS | 8,000 | 8,000 | 8,000 | - | - |
| A100-430-00-32264 | EXCAVATION PERMITS | 78,000 | 78,000 | 100,000 | 22,000 | 28.2% |
| A100-430-00-32265 | OVER DIMENSIONAL PERMITS | 4,000 | 4,000 | 4,000 | - | - |
| A100-430-00-34306 | ENGINEERING SERVICES-PIR FUND | 500,000 | 500,000 | 750,000 | 250,000 | 50.0% |
| A100-430-00-39999 | FROM RESERVES | - | 92,739 | - | - | - |
| A100-430-10-33418 | MUNICIPAL STATE AID-MAINTENANC | 19,538 | 19,538 | 65,000 | 45,462 | 232.7% |
| A100-430-10-33435 | STATE - TAA FUNDS | 45,462 | 45,462 | - | (45,462) | -100.0% |
| A100-430-10-33630 | CITY OF DILWORTH | 900 | 900 | 900 | - | - |
| A100-430-15-33420 | STATE - OTHER | 93,600 | 93,600 | 93,600 | - | - |
| A100-431-10-33418 | MUNICIPAL STATE AID-MAINTENANC | 255,000 | 255,000 | 262,826 | 7,826 | 3.1% |
| **GENERAL FUND REVENUES** | | 1,005,500 | 1,098,239 | 1,285,326 | 279,826 | 27.8% |
| A100-430-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 1,780,701 | 1,780,701 | 1,921,288 | 140,587 | 7.9% |
| A100-430-00-41020 | FULL-TIME EMPLOYEES-OVERTIME | 19,991 | 19,991 | 19,996 | 5 | 0.0% |
| A100-430-00-41040 | TEMPORARY EMPLOYEES-REGULAR | 65,000 | 65,000 | 87,000 | 22,000 | 33.8% |
| A100-430-00-41050 | TEMPORARY EMPLOYEES-OVERTIME | 737 | 737 | 750 | 13 | 1.8% |
| A100-430-00-41150 | CELL PHONE REIMBURSEMENT | 4,704 | 4,704 | 4,704 | - | - |
| A100-430-00-41210 | PERA CONTRIBUTIONS | 135,107 | 135,107 | 145,653 | 10,546 | 7.8% |
| A100-430-00-41220 | FICA CONTRIBUTIONS | 142,782 | 142,782 | 157,246 | 14,464 | 10.1% |
| A100-430-00-41310 | HEALTH INSURANCE | 295,130 | 295,130 | 311,745 | 16,615 | 5.6% |
| A100-430-00-41330 | LIFE INSURANCE | 741 | 741 | 742 | 1 | 0.1% |
| A100-430-00-41350 | PAID LEAVE | - | - | 8,015 | 8,015 | - |
| A100-430-00-41510 | WORKER'S COMPENSATION | 6,274 | 6,274 | 7,422 | 1,148 | 18.3% |
| A100-430-00-42020 | DUPLICATING & COPYING | 4,000 | 4,000 | 4,000 | - | - |
| A100-430-00-42080 | OFFICE SUPPLIES | 3,500 | 3,500 | 3,500 | - | - |
| A100-430-00-42120 | MOTOR FUELS | 8,568 | 8,568 | 8,320 | (248) | -2.9% |
| A100-430-00-42170 | CLOTHING | 1,000 | 1,000 | 1,000 | - | - |
| A100-430-00-42190 | OPERATING SUPPLIES | 6,000 | 6,000 | 6,000 | - | - |
| A100-430-00-43090 | ELECTRONIC DATA PROCESSING | 116,143 | 116,143 | 124,912 | 8,769 | 7.6% |
| A100-430-00-43100 | PROFESSIONAL SERVICES | 100,000 | 107,524 | 110,000 | 10,000 | 10.0% |
| A100-430-00-43210 | TELEPHONE SERVICES | 4,500 | 4,500 | 4,500 | - | - |
| A100-430-00-43220 | POSTAGE | 2,800 | 2,800 | 2,800 | - | - |
| A100-430-00-43260 | INTERNET/DATA CIRCUITS | 1,750 | 1,750 | 1,750 | - | - |
| A100-430-00-43345 | MILEAGE | 500 | 500 | 500 | - | - |
| A100-430-00-43540 | PRINTING | 3,500 | 3,500 | 3,500 | - | - |
| A100-430-00-43610 | GENERAL LIABILITY | 63,549 | 63,549 | 61,247 | (2,302) | -3.6% |
| A100-430-00-43630 | AUTOMOBILE INSURANCE | 3,000 | 3,000 | 3,542 | 542 | 18.1% |
| A100-430-00-44040 | MACH & EQUIP-REPAIR & MTCE | 10,000 | 10,000 | 10,000 | - | - |
| A100-430-00-44050 | QUIET ZONE-REPAIR & MTCE | 87,105 | 172,320 | 90,000 | 2,895 | 3.3% |
| A100-430-00-44180 | RENTALS | 1,800 | 1,800 | 1,800 | - | - |
| A100-430-00-44190 | CITY EQUIPMENT RENTAL | 45,533 | 45,533 | 46,899 | 1,366 | 3.0% |
| A100-430-00-44330 | DUES AND SUBSCRIPTIONS | 4,000 | 4,000 | 4,767 | 767 | 19.2% |
| A100-430-00-44370 | TRAVEL, TRAINING, CONFERENCES | 25,000 | 25,000 | 25,000 | - | - |
| A100-430-10-42190 | OPERATING SUPPLIES | 2,000 | 2,000 | 2,000 | - | - |
| A100-430-10-43100 | PROFESSIONAL SERVICES | 5,000 | 5,000 | 6,500 | 1,500 | 30.0% |
| A100-430-10-43860 | UTILITIES | 10,000 | 10,000 | 15,000 | 5,000 | 50.0% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-430-10-44040 | MACH & EQUIP-REPAIR & MTCE | 65,000 | 65,000 | 58,500 | (6,500) | -10.0% |
| A100-430-15-42190 | OPERATING SUPPLIES | 4,000 | 4,000 | 4,000 | - | - |
| A100-430-15-43100 | PROFESSIONAL SERVICES | 5,000 | 5,000 | 6,500 | 1,500 | 30.0% |
| A100-430-15-43860 | UTILITIES | 16,000 | 16,000 | 15,500 | (500) | -3.1% |
| A100-430-15-44040 | MACH & EQUIP-REPAIR & MTCE | 36,000 | 36,000 | 35,000 | (1,000) | -2.8% |
| **ENGINEERING EXPENDITURES** | | 3,086,415 | 3,179,154 | 3,321,598 | 235,183 | 7.6% |
| A100-431-10-44030 | IMPROV OTHER THAN BLDG-ST STRI | 373,385 | 373,385 | 373,385 | - | - |
| A100-431-10-44050 | INFRASTRUCTURE-REPAIR & MTCE | 250,000 | 250,000 | 250,000 | - | - |
| **ENGR STREET MAINTENANCE EXPENDITURES** | | 623,385 | 623,385 | 623,385 | - | - |
| A401-430-00-33417 | MUNIC STATE AID FED PASS THRU | 3,767,000 | 3,767,000 | 5,532,000 | 1,765,000 | 46.9% |
| A401-430-00-33418 | MUNICIPAL STATE AID-MAINTENANC | - | - | 150,000 | 150,000 | - |
| A401-430-00-33419 | MUNICIPAL STATE AID-CONSTRUCTION | 3,595,000 | 3,719,207 | - | (3,595,000) | -100.0% |
| A401-430-00-33420 | STATE - OTHER | 905,000 | 905,000 | 5,000,000 | 4,095,000 | 452.5% |
| A401-430-00-33422 | STATE - OTHER (GRANT) | - | 1,500,000 | - | - | - |
| A401-430-00-33630 | CITY OF FARGO | - | 682,233 | 680,000 | 680,000 | - |
| A401-430-00-39209 | TRANSFER - CAPITAL IMPROVEMENT | - | 210,000 | - | - | - |
| A401-430-00-39310 | GEN OBLIGATION BOND PROCEEDS | - | - | 2,942,000 | 2,942,000 | - |
| **PERMANENT IMPROVEMENT REVENUES** | | 8,267,000 | 10,783,440 | 14,304,000 | 6,037,000 | 73.0% |
| A401-430-00-42190 | OPERATING SUPPLIES | - | 1,000 | - | - | - |
| A401-430-00-43030 | ENGINEERING FEES | - | - | 702,700 | 702,700 | - |
| A401-430-00-43100 | PROFESSIONAL SERVICES | 995,000 | 918,113 | 281,080 | (713,920) | -71.8% |
| A401-430-00-43140 | PERMIT FEES | - | 406 | - | - | - |
| A401-430-00-44180 | RENTALS | - | 12,355 | - | - | - |
| A401-430-00-45000 | PROJECT COST | 7,272,000 | 9,538,104 | 13,320,220 | 6,048,220 | 83.2% |
| A401-430-00-49999 | TO RESERVES | - | 313,462 | - | - | - |
| **PERMANENT IMPROVEMENT EXPENDITURES** | | 8,267,000 | 10,783,440 | 14,304,000 | 6,037,000 | 73.0% |
| A415-430-00-45300 | IMPROVEMENTS OTHER THAN BLDGS | 35,000 | 35,000 | 35,000 | - | - |
| A415-430-00-45400 | MACHINERY & EQUIPMENT | 80,000 | 80,000 | 10,000 | (70,000) | -87.5% |
| **CI - ENGINEERING EXPENDITURES** | | 115,000 | 115,000 | 45,000 | (70,000) | -60.9% |
| A502-430-00-33417 | MUNIC STATE AID FED PASS THRU | 600,000 | 600,000 | - | (600,000) | -100.0% |
| A502-430-00-33635 | MOORHEAD PUBLIC SERVICE | - | 996,031 | - | - | - |
| A502-430-00-33931 | GEN OBLIGATION BOND PROCEEDS | 1,570,000 | 1,300,386 | 24,619,000 | 23,049,000 | 1468.1% |
| A502-430-00-39208 | TRANSFER - STORMWATER | 250,000 | 250,000 | - | (250,000) | -100.0% |
| A502-430-00-39214 | TRANSFER - STREET LIGHT UTILITY | 550,000 | - | - | (550,000) | -100.0% |
| A502-430-00-39310 | GEN OBLIGATION BOND PROCEEDS | 18,090,000 | 15,137,000 | - | (18,090,000) | -100.0% |
| **PERMANENT IMPROVEMENT REVOLVING REVENUES** | | 21,060,000 | 18,283,417 | 24,619,000 | 3,559,000 | 16.9% |
| A502-430-00-42190 | OPERATING SUPPLIES | - | 4,000 | - | - | - |
| A502-430-00-43030 | ENGINEERING FEES | 1,248,700 | 1,295,275 | 1,228,950 | (19,750) | -1.6% |
| A502-430-00-43100 | PROFESSIONAL SERVICES | 1,453,650 | 675,952 | 491,580 | (962,070) | -66.2% |
| A502-430-00-43140 | PERMIT FEES | - | 2,324 | - | - | - |
| A502-430-00-43540 | PRINTING | - | 3,000 | - | - | - |
| A502-430-00-45000 | INFRASTRUCTURE CONSTRUCTION | 18,357,650 | 14,698,605 | 22,898,470 | 4,540,820 | 24.7% |
| A502-430-00-49999 | TO RESERVES | - | 1,604,261 | - | - | - |
| **PERMANENT IMPROVEMENT REVOLVING EXPENDITURES** | | 21,060,000 | 18,283,417 | 24,619,000 | 3,559,000 | 16.9% |
| A600-494-00-36210 | INTEREST EARNINGS | 30,000 | 30,000 | 103,364 | 73,364 | 244.5% |
| A600-494-00-37010 | SERVICE CHARGES-COMMERCIAL | 810,481 | 810,481 | 870,606 | 60,125 | 7.4% |
| A600-494-00-37011 | SERVICE CHARGES-INDUSTRIAL | 6,246 | 6,246 | 3,405 | (2,841) | -45.5% |
| A600-494-00-37013 | SERVICE CHARGES-RESIDENTIAL | 2,172,900 | 2,172,900 | 2,196,669 | 23,769 | 1.1% |
| A600-494-00-37050 | CONNECTION CHARGES | 8,000 | 8,000 | 8,000 | - | - |
| A600-494-00-39999 | FROM RESERVES | 1,471,243 | 1,471,243 | 138,325 | (1,332,918) | -90.6% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| **STORM WATER REVENUES** | | 4,498,870 | 4,498,870 | 3,320,369 | (1,178,501) | -26.2% |
| A600-494-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 279,116 | 279,116 | 306,195 | 27,079 | 9.7% |
| A600-494-00-41020 | FULL-TIME EMPLOYEES-OVERTIME | 6,500 | 6,500 | 6,512 | 12 | 0.2% |
| A600-494-00-41040 | TEMPORARY EMPLOYEES-REGULAR | 20,599 | 20,599 | 20,600 | 1 | 0.0% |
| A600-494-00-41150 | CELL PHONE REIMBURSEMENT | 588 | 588 | 588 | - | - |
| A600-494-00-41210 | PERA CONTRIBUTIONS | 21,421 | 21,421 | 23,453 | 2,032 | 9.5% |
| A600-494-00-41220 | FICA CONTRIBUTIONS | 23,425 | 23,425 | 25,697 | 2,272 | 9.7% |
| A600-494-00-41310 | HEALTH INSURANCE | 45,175 | 45,175 | 47,772 | 2,597 | 5.7% |
| A600-494-00-41330 | LIFE INSURANCE | 106 | 106 | 106 | - | - |
| A600-494-00-41350 | PAID LEAVE | - | - | 1,317 | 1,317 | - |
| A600-494-00-41510 | WORKER'S COMPENSATION | 3,396 | 3,396 | 2,691 | (705) | -20.8% |
| A600-494-00-42080 | OFFICE SUPPLIES | 660 | 660 | 660 | - | - |
| A600-494-00-42120 | MOTOR FUELS | 4,356 | 4,356 | 5,705 | 1,349 | 31.0% |
| A600-494-00-42130 | LUBRICANTS AND ADDITIVES | 918 | 918 | 918 | - | - |
| A600-494-00-42170 | CLOTHING | 3,056 | 3,056 | 3,056 | - | - |
| A600-494-00-42190 | OPERATING SUPPLIES | 10,000 | 10,000 | 10,000 | - | - |
| A600-494-00-42195 | SAFETY SUPPLIES | 1,000 | 1,000 | 1,000 | - | - |
| A600-494-00-43076 | PAYMENTS TO COUNTY TREASURER | 96,970 | 96,970 | 250,000 | 153,030 | 157.8% |
| A600-494-00-43090 | ELECTRONIC DATA PROCESSING | 10,705 | 10,705 | 14,329 | 3,624 | 33.9% |
| A600-494-00-43100 | PROFESSIONAL SERVICES | 350,000 | 150,000 | 170,000 | (180,000) | -51.4% |
| A600-494-00-43140 | PERMIT FEES | 2,300 | 2,300 | 2,500 | 200 | 8.7% |
| A600-494-00-43210 | TELEPHONE SERVICES | 1,000 | 1,000 | - | (1,000) | -100.0% |
| A600-494-00-43220 | POSTAGE | 1,000 | 1,000 | 1,000 | - | - |
| A600-494-00-43260 | INTERNET/DATA CIRCUITS | 500 | 500 | 500 | - | - |
| A600-494-00-43540 | INTERNET/DATA CIRCUITS | - | - | 250 | 250 | - |
| A600-494-00-43610 | GENERAL LIABILITY | 33,551 | 33,551 | 31,393 | (2,158) | -6.4% |
| A600-494-00-43630 | AUTOMOBILE INSURANCE | 1,149 | 1,149 | 989 | (160) | -13.9% |
| A600-494-00-43860 | UTILITIES | 125,000 | 125,000 | 125,000 | - | - |
| A600-494-00-44021 | LIFT STATION-REPAIR & MTCE | 30,000 | 30,000 | 30,000 | - | - |
| A600-494-00-44030 | IMPROVEMENTS OTHER THAN BLDGS | 25,000 | 25,000 | 25,000 | - | - |
| A600-494-00-44031 | GENERAL SEWER-REPAIR & MTCE | 433,100 | 433,100 | 433,100 | - | - |
| A600-494-00-44032 | FLOOD INFRASTRUCTURE-REPAIR | 100,000 | 100,000 | 100,000 | - | - |
| A600-494-00-44040 | MACH & EQUIP-REPAIR & MTCE | 61,800 | 61,800 | 100,000 | 38,200 | 61.8% |
| A600-494-00-44041 | TELEVISING SEWER-REPAIR & MTCE | 30,900 | 30,900 | 30,900 | - | - |
| A600-494-00-44180 | RENTALS | 266 | 266 | 266 | - | - |
| A600-494-00-44190 | CITY EQUIPMENT RENTAL | 37,653 | 37,653 | 38,783 | 1,130 | 3.0% |
| A600-494-00-44195 | CITY RADIO SYSTEM RENTAL | 1,015 | 1,015 | 1,015 | - | - |
| A600-494-00-44330 | DUES AND SUBSCRIPTIONS | 2,500 | 2,500 | 2,690 | 190 | 7.6% |
| A600-494-00-44370 | TRAVEL, TRAINING, CONFERENCES | 4,800 | 4,800 | 4,800 | - | - |
| A600-494-00-44385 | CREDIT CARD SERVICE CHARGES | - | - | 200 | 200 | - |
| A600-494-00-44395 | COLLECTION AND BILLING | 102,000 | 102,000 | 102,000 | - | - |
| A600-494-00-45300 | IMPROVEMENTS OTHER THAN BLDGS | 1,150,000 | 350,000 | - | (1,150,000) | -100.0% |
| A600-494-00-46010 | BOND PRINCIPAL | - | - | 75,559 | 75,559 | - |
| A600-494-00-46010 | BOND INTEREST | - | - | 90,000 | 90,000 | - |
| A600-494-00-47200 | TRANSFER - GENERAL | 150,000 | 150,000 | 159,000 | 9,000 | 6.0% |
| A600-494-00-47201 | TRANSFER - GOLF COURSE | 58,250 | 58,250 | 58,250 | - | - |
| A600-494-00-47202 | TRANSFER - PERMANENT IMPROV | 250,000 | 250,000 | - | (250,000) | -100.0% |
| A600-494-00-47204 | TRANSFER - S/A DEBT | 604,095 | 604,095 | 601,575 | (2,520) | -0.4% |
| A600-494-00-47206 | TRANSFER - STREET CLEANING | 265,000 | 265,000 | 265,000 | - | - |
| A600-494-00-47207 | TRANSFER - FLOOD MITIGATION | 150,000 | 150,000 | 150,000 | - | - |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A600-494-10-43100 | PROFESSIONAL SERVICES | - | 200,000 | - | - | - |
| A600-494-10-45300 | IMPROVEMENTS OTHER THAN BLDGS | - | 800,000 | - | - | - |
| **STORM WATER EXPENDITURES** | | 4,498,870 | 4,498,870 | 3,320,369 | (1,178,501) | -26.2% |
| A601-494-50-34303 | LAB SERVICE/HAULED WATER FEES | 10,000 | 10,000 | 7,500 | (2,500) | -25.0% |
| A601-494-50-36101 | SPEC ASSMT INTEREST CERTIFIED | 186,395 | 186,395 | 68,003 | (118,392) | -63.5% |
| A601-494-50-36102 | PENALTIES & INTEREST | - | - | 1,000 | 1,000 | - |
| A601-494-50-36210 | INTEREST EARNINGS | 186,860 | 186,860 | 206,281 | 19,421 | 10.4% |
| A601-494-50-36221 | LAND LEASE | 43,500 | 43,500 | 32,175 | (11,325) | -26.0% |
| A601-494-50-36250 | BAD DEBT RECOVERY | 10,000 | 10,000 | 10,000 | - | - |
| A601-494-50-37010 | SERVICE CHARGES-COMMERCIAL | 1,094,812 | 1,094,812 | 1,193,776 | 98,964 | 9.0% |
| A601-494-50-37011 | SERVICE CHARGES-INDUSTRIAL | 276,360 | 276,360 | 189,771 | (86,589) | -31.3% |
| A601-494-50-37012 | SERVICE CHARGES-DILWORTH | 476,469 | 476,469 | 472,927 | (3,542) | -0.7% |
| A601-494-50-37013 | SERVICE CHARGES-RESIDENTIAL | 7,689,597 | 7,689,597 | 8,373,364 | 683,767 | 8.9% |
| A601-494-50-37020 | SERV CHG-SMP PMP/DRAIN REHAB P | 18,000 | 18,000 | 18,000 | - | - |
| A601-494-50-37050 | CONNECTION CHARGES | 72,281 | 72,281 | 70,000 | (2,281) | -3.2% |
| A601-494-50-39999 | FROM RESERVES | 2,088,173 | 2,088,173 | 537,517 | (1,550,656) | -74.3% |
| A601-494-56-36210 | INTEREST EARNINGS | - | - | 9,342 | 9,342 | - |
| A601-494-58-33417 | MUNIC STATE AID FED PASS THRU | - | - | 2,202,875 | 2,202,875 | - |
| A601-494-58-39999 | FROM RESERVES | 1,500,000 | 2,202,875 | - | (1,500,000) | -100.0% |
| **WASTEWATER TREATMENT REVENUES** | | 13,652,447 | 14,355,322 | 13,392,531 | (259,916) | -1.9% |
| A601-494-50-41010 | FULL-TIME EMPLOYEES-REGULAR | 1,522,434 | 1,522,434 | 1,677,563 | 155,129 | 10.2% |
| A601-494-50-41020 | FULL-TIME EMPLOYEES-OVERTIME | 45,007 | 45,007 | 45,006 | (1) | 0.0% |
| A601-494-50-41040 | TEMPORARY EMPLOYEES-REGULAR | 28,954 | 28,954 | 28,954 | - | - |
| A601-494-50-41140 | AUTOMOBILE ALLOWANCE | 4,800 | 4,800 | 4,800 | - | - |
| A601-494-50-41150 | CELL PHONE REIMBURSEMENT | 2,352 | 2,352 | 2,352 | - | - |
| A601-494-50-41210 | PERA CONTRIBUTIONS | 117,558 | 117,558 | 129,193 | 11,635 | 9.9% |
| A601-494-50-41220 | FICA CONTRIBUTIONS | 120,894 | 120,894 | 136,748 | 15,854 | 13.1% |
| A601-494-50-41310 | HEALTH INSURANCE | 227,898 | 227,898 | 247,043 | 19,145 | 8.4% |
| A601-494-50-41330 | LIFE INSURANCE | 618 | 618 | 618 | - | - |
| A601-494-50-41350 | PAID LEAVE | - | - | 6,877 | 6,877 | - |
| A601-494-50-41510 | WORKER'S COMPENSATION | 22,559 | 22,559 | 16,965 | (5,594) | -24.8% |
| A601-494-50-42080 | OFFICE SUPPLIES | 2,500 | 2,500 | 2,500 | - | - |
| A601-494-50-42120 | MOTOR FUELS | 45,385 | 45,385 | 44,137 | (1,248) | -2.7% |
| A601-494-50-42130 | LUBRICANTS AND ADDITIVES | 6,000 | 6,000 | 6,000 | - | - |
| A601-494-50-42155 | NATURAL GAS - BUILDING | 200,000 | 200,000 | 200,000 | - | - |
| A601-494-50-42160 | CHEMICALS & CHEMICAL PRODUCTS | 400,000 | 400,000 | 325,000 | (75,000) | -18.8% |
| A601-494-50-42170 | CLOTHING | 14,253 | 14,253 | 14,253 | - | - |
| A601-494-50-42175 | LABORATORY SUPPLIES | 15,300 | 15,300 | 15,300 | - | - |
| A601-494-50-42190 | OPERATING SUPPLIES | 38,760 | 38,760 | 40,000 | 1,240 | 3.2% |
| A601-494-50-42195 | SAFETY SUPPLIES | 21,000 | 21,000 | 17,300 | (3,700) | -17.6% |
| A601-494-50-42400 | SMALL TOOLS & MINOR EQUIPMENT | 16,000 | 16,000 | 16,000 | - | - |
| A601-494-50-43010 | AUDITING AND ACCOUNTING FEES | 7,000 | 7,000 | 7,000 | - | - |
| A601-494-50-43076 | PAYMENTS TO COUNTY TREASURER | 9,000 | 9,000 | 12,000 | 3,000 | 33.3% |
| A601-494-50-43090 | ELECTRONIC DATA PROCESSING | 127,128 | 127,128 | 144,697 | 17,569 | 13.8% |
| A601-494-50-43100 | PROFESSIONAL SERVICES | 324,200 | 324,200 | 260,400 | (63,800) | -19.7% |
| A601-494-50-43140 | PERMIT FEES | 22,000 | 22,000 | 25,097 | 3,097 | 14.1% |
| A601-494-50-43150 | LABORATORY TESTING | 32,404 | 32,404 | 34,750 | 2,346 | 7.2% |
| A601-494-50-43210 | TELEPHONE SERVICES | 5,000 | 5,000 | 6,000 | 1,000 | 20.0% |
| A601-494-50-43220 | POSTAGE | 1,000 | 1,000 | 1,000 | - | - |
| A601-494-50-43260 | INTERNET/DATA CIRCUITS | 5,000 | 5,000 | 6,000 | 1,000 | 20.0% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A601-494-50-43540 | PRINTING | 1,500 | 1,500 | 1,500 | - | - |
| A601-494-50-43610 | GENERAL LIABILITY | 246,498 | 246,498 | 231,770 | (14,728) | -6.0% |
| A601-494-50-43630 | AUTOMOBILE INSURANCE | 5,342 | 5,342 | 7,005 | 1,663 | 31.1% |
| A601-494-50-43811 | ELECTRIC-SEWAGE PLANT | 525,000 | 525,000 | 533,000 | 8,000 | 1.5% |
| A601-494-50-43820 | WATER | 20,825 | 20,825 | 20,825 | - | - |
| A601-494-50-43860 | UTILITIES | 250,000 | 250,000 | 239,500 | (10,500) | -4.2% |
| A601-494-50-44010 | BUILDING-REPAIR & MAINTENANCE | 130,000 | 130,000 | 130,000 | - | - |
| A601-494-50-44021 | SAN LIFT STATION-REPAIR & MTCE | 200,000 | 200,000 | 200,000 | - | - |
| A601-494-50-44030 | IMPROVEMENTS OTHER THAN BLDGS | 100,000 | 100,000 | 100,000 | - | - |
| A601-494-50-44031 | GENERAL SEWER-REPAIR & MTCE | 324,450 | 324,450 | 324,450 | - | - |
| A601-494-50-44040 | MACH & EQUIP-REPAIR & MTCE | 211,150 | 211,150 | 211,150 | - | - |
| A601-494-50-44041 | TELEVISING SEWER-REPAIR & MTCE | 60,000 | 60,000 | 60,000 | - | - |
| A601-494-50-44060 | ELEVATOR-REPAIR & MAINTENANCE | 3,000 | 3,000 | 3,000 | - | - |
| A601-494-50-44110 | LAND RENTAL | 15,400 | 15,400 | - | (15,400) | -100.0% |
| A601-494-50-44180 | RENTALS | 2,000 | 2,000 | 2,000 | - | - |
| A601-494-50-44190 | CITY EQUIPMENT RENTAL | 234,445 | 234,445 | 241,478 | 7,033 | 3.0% |
| A601-494-50-44195 | CITY RADIO SYSTEM RENTAL | 7,900 | 7,900 | 7,900 | - | - |
| A601-494-50-44330 | DUES AND SUBSCRIPTIONS | 30,000 | 30,000 | 30,000 | - | - |
| A601-494-50-44370 | TRAVEL, TRAINING, CONFERENCES | 20,000 | 20,000 | 20,000 | - | - |
| A601-494-50-44384 | CREDIT CARD SERVICE CHARGES | - | - | 1,000 | 1,000 | - |
| A601-494-50-44386 | HAZARDOUS MATERIAL DISPOSAL | 2,000 | 2,000 | 3,000 | 1,000 | 50.0% |
| A601-494-50-44387 | UNCOLLECTIBLE ACCOUNTS SERVICE | 10,000 | 10,000 | 10,000 | - | - |
| A601-494-50-44395 | COLLECTION AND BILLING | 270,000 | 270,000 | 270,000 | - | - |
| A601-494-50-45100 | LAND | - | - | 375,000 | 375,000 | - |
| A601-494-50-45210 | BUILDING - REHABILITATION | 300,000 | 300,000 | 300,000 | - | - |
| A601-494-50-45300 | IMPROVEMENTS OTHER THAN BLDGS | 1,545,250 | 1,545,250 | 700,000 | (845,250) | -54.7% |
| A601-494-50-45400 | MACHINERY AND EQUIPMENT | 100,000 | 100,000 | 100,000 | - | - |
| A601-494-50-46010 | BOND PRINCIPAL | 2,916,000 | 2,916,000 | 2,612,000 | (304,000) | -10.4% |
| A601-494-50-46110 | BOND INTEREST | 535,583 | 535,583 | 275,425 | (260,158) | -48.6% |
| A601-494-50-46200 | FISCAL AGENTS' FEES | 1,100 | 1,100 | 1,100 | - | - |
| A601-494-50-47200 | TRANSFER - GENERAL | 520,000 | 520,000 | 525,000 | 5,000 | 1.0% |
| A601-494-50-47204 | TRANSFER - S/A DEBT | 180,000 | 180,000 | 180,000 | - | - |
| A601-494-58-43100 | PROFESSIONAL SERVICES | 1,500,000 | 2,202,875 | - | (1,500,000) | -100.0% |
| A601-494-58-49999 | TO RESERVES | - | - | 2,202,875 | 2,202,875 | - |
| **WASTEWATER TREATMENT EXPENDITURES** | | 13,652,447 | 14,355,322 | 13,392,531 | (259,916) | -1.9% |
| | **TOTAL ENGINEERING REVENUES** | **$48,483,817** | **$49,019,288** | **$56,921,226** | **$8,437,409** | **17.4%** |
| | **TOTAL ENGINEERING EXPENDITURES** | **$51,303,117** | **$51,838,588** | **$59,625,883** | **$8,322,766** | **16.2%** |

**CITY OF MOORHEAD**
**2025 - 2026 BUDGET COMPARISON**
**POLICE DEPARTMENT**

| *Acct #* | | 2025 BUDGET | 2026 BUDGET | INCREASE (DECREASE) |
|---|---|---|---|---|
| | Administrative Division: | | | |
| *100-421-10* | Administration | 1,221,119 | 1,245,493 | 24,374 |
| *100-421-51* | Red River Regional Dispatch | 607,547 | 641,519 | 33,972 |
| *100-421-50* | Support Services | 1,481,539 | 1,543,437 | 61,898 |
| *100-421-30* | Community Service Officers | 195,073 | 220,959 | 25,886 |
| *100-421-29* | Drug Case Fines | 10,000 | 10,000 | - |
| *100-421-90* | Grant Funded Activities | 525,729 | 76,098 | (449,631) |
| *292 Fund* | National Opioid Settlements | 70,000 | 70,000 | - |
| *293 Fund* | Public Safety Aid | 170,149 | 115,983 | (54,166) |
| *703 Fund* | Radio and Weapons | 719,663 | 454,900 | (264,763) |
| | | 5,000,819 | 4,378,389 | (622,430) |
| | Operations Division: | | | |
| *100-421-15* | Community Policing | 141,671 | 114,808 | (26,863) |
| *100-421-20* | Tri-College Partnership | 8,543 | 8,586 | 43 |
| *100-421-21* | Investigative | 1,971,442 | 2,138,925 | 167,483 |
| *100-421-23* | Patrol | 7,380,994 | 7,754,165 | 373,171 |
| *100-421-24* | DARE | 145,433 | 153,604 | 8,171 |
| *100-421-25* | Youth Services | 145,637 | 153,897 | 8,260 |
| *100-421-26* | Bike Patrol | 2,110 | 1,410 | (700) |
| *100-421-27* | Tactical | 19,669 | 19,669 | - |
| *100-421-28* | K-9 | 10,495 | 30,195 | 19,700 |
| *100-421-35* | Server Training | 1,265 | 1,290 | 25 |
| | | 9,827,259 | 10,376,549 | 549,290 |
| | Capital: | | | |
| *415-421-00* | Capital Improvements | 61,800 | | (61,800) |
| | Total Police Department | $ 14,889,878 | $ 14,754,938 | $ (134,940) |

# CITY OF MOORHEAD
# 2026 DETAIL BUDGET
# POLICE

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-421-00-32260 | ATV/UTV PERMIT FEES | 562 | 562 | 562 | - | - |
| A100-421-00-33416 | STATE - POLICE TRAINING REIMB | 55,640 | 55,640 | 55,640 | - | - |
| A100-421-00-33421 | STATE - POLICE INS PREM TAX | 686,293 | 686,293 | 687,151 | 858 | 0.1% |
| A100-421-00-33620 | COUNTY AID - 911 | 150,182 | 150,182 | 150,182 | - | - |
| A100-421-00-34201 | SPECIAL POLICE SERVICES | 6,000 | 6,000 | 6,000 | - | - |
| A100-421-00-34203 | ACCIDENT REPORTS | 1,500 | 1,500 | 1,500 | - | - |
| A100-421-00-34204 | RENTAL BACKGROUND CHECKS | 100 | 100 | 100 | - | - |
| A100-421-00-34211 | LICENSE INVESTIGATION FEES | 8,000 | 8,000 | 8,000 | - | - |
| A100-421-00-34212 | IMPOUND FEES | 30,000 | 30,000 | 20,000 | (10,000) | -33.3% |
| A100-421-00-34213 | POLICE OTHER | 4,000 | 4,000 | 1,000 | (3,000) | -75.0% |
| A100-421-00-34214 | TOWING FEES | 10,000 | 10,000 | 6,000 | (4,000) | -40.0% |
| A100-421-00-34216 | FORFEITED PROPERTY - STATE SEIZED | 50,000 | 50,000 | 50,000 | - | - |
| A100-421-00-34217 | FORFEITED PROPERTY - DUI SEIZED | 15,000 | 15,000 | 15,000 | - | - |
| A100-421-00-35101 | COURT FINES | 140,000 | 140,000 | 145,000 | 5,000 | 3.6% |
| A100-421-00-35102 | PARKING FINES | 150,000 | 150,000 | 145,000 | (5,000) | -3.3% |
| A100-421-00-35106 | UNFOUNDED ALARM FEE | - | - | 5,000 | 5,000 | - |
| A100-421-00-36292 | SALE-IMP'D VEHICLES/PROPERTY | 55,000 | 55,000 | 70,000 | 15,000 | 27.3% |
| A100-421-00-36301 | MISCELLANEOUS | 983 | 983 | 10,000 | 9,017 | 917.3% |
| A100-421-10-36220 | RENTAL - FIREARMS RANGE | 1,600 | 1,600 | 1,600 | - | - |
| A100-421-10-39999 | FROM RESERVES | - | - | 112,950 | 112,950 | - |
| A100-421-21-36275 | REFUNDS/REIMBURSEMENTS | 1,000 | 1,000 | 1,000 | - | - |
| A100-421-21-36302 | SPEC ACCT #41 DRUG FUNDS | 5,000 | 5,000 | 5,000 | - | - |
| A100-421-23-33160 | FEDERAL-BULLETPROOF VESTS | 10,000 | 10,000 | 10,000 | - | - |
| A100-421-23-33630 | ISD #152 - SRO's | 86,000 | 86,000 | - | (86,000) | -100.0% |
| A100-421-23-33700 | OTHER TRAINING REIMBURSEMENT | 1,500 | 1,500 | 1,500 | - | - |
| A100-421-23-36275 | REFUNDS/REIMBURSEMENTS | 8,000 | 8,000 | 10,000 | 2,000 | 25.0% |
| A100-421-24-33630 | ISD #152 - D A R E REIMB | 33,000 | 33,000 | - | (33,000) | -100.0% |
| A100-421-24-36291 | SALE OF EQUIPMENT | - | 23,500 | - | - | - |
| A100-421-24-39999 | FROM RESERVES | - | 36,175 | - | - | - |
| A100-421-25-36301 | MISCELLANEOUS | 4,300 | 4,300 | 4,300 | - | - |
| A100-421-28-39999 | FROM RESERVES | - | - | 21,500 | 21,500 | - |
| A100-421-29-35101 | COURT FINES | 5,000 | 5,000 | 5,000 | - | - |
| A100-421-30-39202 | TRANSFER - PEST CONTROL | 35,000 | 35,000 | 35,000 | - | - |
| A100-421-35-35104 | LIQUOR VIOLATION PENALTY | 500 | 500 | 500 | - | - |
| A100-421-90-33160 | FEDERAL GRANTS | 20,000 | 20,000 | 20,000 | - | - |
| A100-421-90-33417 | MUNIC STATE AID FED PASS THRU | 43,650 | 43,650 | 43,650 | - | - |
| A100-421-90-33422 | STATE GRANTS | 378,345 | 378,345 | - | (378,345) | -100.0% |
| **GENERAL FUND REVENUES** | | 1,996,155 | 2,055,830 | 1,648,135 | (348,020) | -17.4% |
| A100-421-10-41010 | FULL-TIME EMPLOYEES-REGULAR | 496,873 | 496,873 | 408,563 | (88,310) | -17.8% |
| A100-421-10-41150 | CELL PHONE REIMBURSEMENT | 588 | 588 | 588 | - | - |
| A100-421-10-41210 | PERA CONTRIBUTIONS | 87,947 | 87,947 | 72,316 | (15,631) | -17.8% |
| A100-421-10-41220 | FICA CONTRIBUTIONS | 7,205 | 7,205 | 5,905 | (1,300) | -18.0% |
| A100-421-10-41310 | HEALTH INSURANCE | 34,687 | 34,687 | 55,297 | 20,610 | 59.4% |
| A100-421-10-41330 | LIFE INSURANCE | 194 | 194 | 181 | (13) | -6.7% |
| A100-421-10-41350 | PAID LEAVE | - | - | 1,638 | 1,638 | - |
| A100-421-10-41510 | WORKER'S COMPENSATION | 17,722 | 17,722 | 15,665 | (2,057) | -11.6% |
| A100-421-10-42080 | OFFICE SUPPLIES | 2,600 | 2,600 | 2,600 | - | - |
| A100-421-10-42120 | MOTOR FUELS | 5,836 | 5,836 | 5,541 | (295) | -5.1% |
| A100-421-10-42170 | CLOTHING | 1,500 | 1,500 | 1,500 | - | - |
| A100-421-10-42190 | OPERATING SUPPLIES | 3,540 | 3,540 | 3,540 | - | - |
| A100-421-10-42400 | SMALL TOOLS & MINOR EQUIPMENT | 1,500 | 1,500 | 1,500 | - | - |
| A100-421-10-43050 | MEDICAL AND DENTAL FEES | 8,000 | 8,000 | 8,000 | - | - |
| A100-421-10-43060 | PERSONNEL TESTING & RECRUITMEN | 8,000 | 8,000 | 8,000 | - | - |
| A100-421-10-43090 | ELECTRONIC DATA PROCESSING | 6,043 | 6,043 | 7,584 | 1,541 | 25.5% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-421-10-43100 | PROFESSIONAL SERVICES | 10,000 | 10,000 | 10,000 | - | - |
| A100-421-10-43210 | TELEPHONE SERVICES | 1,750 | 1,750 | 1,750 | - | - |
| A100-421-10-43220 | POSTAGE | 1,000 | 1,000 | 1,000 | - | - |
| A100-421-10-43540 | PRINTING | 500 | 500 | 500 | - | - |
| A100-421-10-43610 | GENERAL LIABILITY | 9,707 | 9,707 | 8,816 | (891) | -9.2% |
| A100-421-10-43630 | AUTOMOBILE INSURANCE | 5,414 | 5,414 | 8,812 | 3,398 | 62.8% |
| A100-421-10-43860 | UTILITIES | 13,000 | 13,000 | 13,000 | - | - |
| A100-421-10-44010 | BUILDING-REPAIR & MAINTENANCE | 1,000 | 1,000 | 1,000 | - | - |
| A100-421-10-44030 | IMPROVEMENTS OTHER THAN BLDGS | 1,000 | 1,000 | 1,000 | - | - |
| A100-421-10-44040 | MACH & EQUIP-REPAIR & MTCE | 4,000 | 4,000 | 4,000 | - | - |
| A100-421-10-44041 | SOFTWARE MAINTENANCE | 1,000 | 1,000 | 1,000 | - | - |
| A100-421-10-44180 | RENTALS | 426,780 | 426,780 | 426,780 | - | - |
| A100-421-10-44190 | CITY EQUIPMENT RENTAL | 37,200 | 37,200 | 38,316 | 1,116 | 3.0% |
| A100-421-10-44195 | CITY RADIO SYSTEM RENTAL | 6,382 | 6,382 | - | (6,382) | -100.0% |
| A100-421-10-44330 | DUES AND SUBSCRIPTIONS | 1,866 | 1,866 | 1,866 | - | - |
| A100-421-10-44370 | TRAVEL, TRAINING, CONFERENCES | 9,000 | 9,000 | 7,000 | (2,000) | -22.2% |
| A100-421-10-44380 | AUCTION | 6,785 | 6,785 | 6,785 | - | - |
| A100-421-10-44390 | MISCELLANEOUS | 2,500 | 2,500 | 2,500 | - | - |
| A100-421-10-45400 | MACHINERY AND EQUIPMENT | - | - | 112,950 | 112,950 | - |
| **POLICE ADMINISTRATION EXPENDITURES** | | 1,221,119 | 1,221,119 | 1,245,493 | 24,374 | 2.0% |
| A100-421-15-41010 | FULL-TIME EMPLOYEES-REGULAR | 103,880 | 103,880 | 80,567 | (23,313) | -22.4% |
| A100-421-15-41150 | CELL PHONE REIMBURSEMENT | 588 | 588 | - | (588) | -100.0% |
| A100-421-15-41210 | PERA CONTRIBUTIONS | 7,791 | 7,791 | 6,043 | (1,748) | -22.4% |
| A100-421-15-41220 | FICA CONTRIBUTIONS | 7,947 | 7,947 | 6,181 | (1,766) | -22.2% |
| A100-421-15-41310 | HEALTH INSURANCE | 4,064 | 4,064 | 4,122 | 58 | 1.4% |
| A100-421-15-41330 | LIFE INSURANCE | 53 | 53 | 53 | - | - |
| A100-421-15-41350 | PAID LEAVE | - | - | 319 | 319 | - |
| A100-421-15-41510 | WORKER'S COMPENSATION | 272 | 272 | 166 | (106) | -39.0% |
| A100-421-15-42190 | OPERATING SUPPLIES | 2,000 | 2,000 | 2,000 | - | - |
| A100-421-15-42400 | SMALL TOOLS & MINOR EQUIPMENT | 275 | 275 | 275 | - | - |
| A100-421-15-43090 | ELECTRONIC DATA PROCESSING | 13,037 | 13,037 | 13,357 | 320 | 2.5% |
| A100-421-15-43100 | PROFESSIONAL SERVICES | 100 | 100 | 100 | - | - |
| A100-421-15-43210 | TELEPHONE SERVICES | 300 | 300 | 300 | - | - |
| A100-421-15-43220 | POSTAGE | 200 | 200 | 200 | - | - |
| A100-421-15-43540 | PRINTING | 250 | 250 | 250 | - | - |
| A100-421-15-43610 | GENERAL LIABILITY | 224 | 224 | 185 | (39) | -17.4% |
| A100-421-15-44330 | DUES AND SUBSCRIPTIONS | 90 | 90 | 90 | - | - |
| A100-421-15-44370 | TRAVEL, TRAINING, CONFERENCES | 600 | 600 | 600 | - | - |
| **COMMUNITY POLICING EXPENDITURES** | | 141,671 | 141,671 | 114,808 | (26,863) | -19.0% |
| A100-421-20-41020 | FULL-TIME EMPLOYEES-OVERTIME | 7,170 | 7,170 | 7,181 | 11 | 0.2% |
| A100-421-20-41210 | PERA CONTRIBUTIONS | 1,269 | 1,269 | 1,271 | 2 | 0.2% |
| A100-421-20-41220 | FICA CONTRIBUTIONS | 104 | 104 | 105 | 1 | 1.0% |
| A100-421-20-41350 | PAID LEAVE | - | - | 29 | 29 | - |
| **POLICE - TRI-COLLEGE PARNTERSHIP EXPENDITURES** | | 8,543 | 8,543 | 8,586 | 43 | 0.5% |
| A100-421-21-41010 | FULL-TIME EMPLOYEES-REGULAR | 1,148,172 | 1,148,172 | 1,273,223 | 125,051 | 10.9% |
| A100-421-21-41020 | FULL-TIME EMPLOYEES-OVERTIME | 106,835 | 106,835 | 106,811 | (24) | 0.0% |
| A100-421-21-41210 | PERA CONTRIBUTIONS | 222,136 | 222,136 | 244,266 | 22,130 | 10.0% |
| A100-421-21-41220 | FICA CONTRIBUTIONS | 18,197 | 18,197 | 20,544 | 2,347 | 12.9% |
| A100-421-21-41310 | HEALTH INSURANCE | 189,280 | 189,280 | 199,063 | 9,783 | 5.2% |
| A100-421-21-41330 | LIFE INSURANCE | 345 | 345 | 372 | 27 | 7.8% |
| A100-421-21-41350 | PAID LEAVE | - | - | 5,452 | 5,452 | - |
| A100-421-21-41510 | WORKER'S COMPENSATION | 40,910 | 40,910 | 48,642 | 7,732 | 18.9% |
| A100-421-21-42120 | MOTOR FUELS | 15,989 | 15,989 | 14,128 | (1,861) | -11.6% |
| A100-421-21-42170 | CLOTHING | 6,600 | 6,600 | 6,600 | - | - |
| A100-421-21-42190 | OPERATING SUPPLIES | 5,700 | 5,700 | 5,700 | - | - |
| A100-421-21-42400 | SMALL TOOLS & MINOR EQUIPMENT | 4,000 | 4,000 | 4,000 | - | - |
| A100-421-21-43090 | ELECTRONIC DATA PROCESSING | 35,156 | 35,156 | 47,623 | 12,467 | 35.5% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-421-21-43100 | PROFESSIONAL SERVICES | 750 | 750 | 750 | - | - |
| A100-421-21-43210 | TELEPHONE SERVICES | 5,538 | 5,538 | 5,538 | - | - |
| A100-421-21-43260 | INTERNET/DATA CIRCUITS | 1,268 | 1,268 | 1,268 | - | - |
| A100-421-21-43610 | GENERAL LIABILITY | 28,140 | 28,140 | 25,479 | (2,661) | -9.5% |
| A100-421-21-43630 | AUTOMOBILE INSURANCE | 20,853 | 20,853 | 22,298 | 1,445 | 6.9% |
| A100-421-21-44040 | MACH & EQUIP-REPAIR & MTCE | 20,000 | 20,000 | 20,000 | - | - |
| A100-421-21-44190 | CITY EQUIPMENT RENTAL | 63,658 | 63,658 | 65,568 | 1,910 | 3.0% |
| A100-421-21-44195 | CITY RADIO SYSTEM RENTAL | 19,915 | 19,915 | - | (19,915) | -100.0% |
| A100-421-21-44330 | DUES AND SUBSCRIPTIONS | 2,000 | 2,000 | 5,600 | 3,600 | 180.0% |
| A100-421-21-44370 | TRAVEL, TRAINING, CONFERENCES | 10,000 | 10,000 | 10,000 | - | - |
| A100-421-21-44380 | INVESTIGATIVE-TRAVEL | 1,000 | 1,000 | 1,000 | - | - |
| A100-421-21-44385 | CONTINGENCIES | 5,000 | 5,000 | 5,000 | - | - |
| **POLICE - INVESTIGATIVE EXPENDITURES** | | 1,971,442 | 1,971,442 | 2,138,925 | 167,483 | 8.5% |
| A100-421-23-41010 | FULL-TIME EMPLOYEES-REGULAR | 4,076,277 | 4,076,277 | 4,406,527 | 330,250 | 8.1% |
| A100-421-23-41020 | FULL-TIME EMPLOYEES-OVERTIME | 435,040 | 435,040 | 434,960 | (80) | 0.0% |
| A100-421-23-41210 | PERA CONTRIBUTIONS | 798,503 | 798,503 | 856,944 | 58,441 | 7.3% |
| A100-421-23-41220 | FICA CONTRIBUTIONS | 65,414 | 65,414 | 71,399 | 5,985 | 9.1% |
| A100-421-23-41310 | HEALTH INSURANCE | 636,912 | 636,912 | 723,735 | 86,823 | 13.6% |
| A100-421-23-41330 | LIFE INSURANCE | 1,431 | 1,431 | 1,458 | 27 | 1.9% |
| A100-421-23-41350 | PAID LEAVE | - | - | 16,896 | 16,896 | - |
| A100-421-23-41510 | WORKER'S COMPENSATION | 147,235 | 147,235 | 168,454 | 21,219 | 14.4% |
| A100-421-23-42120 | MOTOR FUELS | 87,889 | 87,889 | 77,572 | (10,317) | -11.7% |
| A100-421-23-42170 | CLOTHING | 39,210 | 39,210 | 39,210 | - | - |
| A100-421-23-42175 | SUPPLIES FOR FIREARMS | 35,031 | 35,031 | 35,031 | - | - |
| A100-421-23-42190 | OPERATING SUPPLIES | 40,000 | 40,000 | 40,000 | - | - |
| A100-421-23-42400 | SMALL TOOLS & MINOR EQUIPMENT | 45,000 | 45,000 | 65,000 | 20,000 | 44.4% |
| A100-421-23-43090 | ELECTRONIC DATA PROCESSING | 67,529 | 67,529 | 130,602 | 63,073 | 93.4% |
| A100-421-23-43100 | PROFESSIONAL SERVICES | 1,000 | 1,000 | 1,000 | - | - |
| A100-421-23-43210 | TELEPHONE SERVICES | 21,448 | 21,448 | 21,448 | - | - |
| A100-421-23-43260 | INTERNET/DATA CIRCUITS | 15,263 | 15,263 | 15,263 | - | - |
| A100-421-23-43610 | GENERAL LIABILITY | 116,743 | 116,743 | 112,427 | (4,316) | -3.7% |
| A100-421-23-43630 | AUTOMOBILE INSURANCE | 42,540 | 42,540 | 55,003 | 12,463 | 29.3% |
| A100-421-23-44040 | MACH & EQUIP-REPAIR & MTCE | 95,000 | 95,000 | 95,000 | - | - |
| A100-421-23-44190 | CITY EQUIPMENT RENTAL | 314,792 | 314,792 | 324,236 | 9,444 | 3.0% |
| A100-421-23-44195 | CITY RADIO SYSTEM RENTAL | 236,737 | 236,737 | - | (236,737) | -100.0% |
| A100-421-23-44330 | DUES AND SUBSCRIPTIONS | 2,000 | 2,000 | 2,000 | - | - |
| A100-421-23-44370 | TRAVEL, TRAINING, CONFERENCES | 60,000 | 60,000 | 60,000 | - | - |
| **POLICE - PATROL EXPENDITURES** | | 7,380,994 | 7,380,994 | 7,754,165 | 373,171 | 5.1% |
| A100-421-24-41010 | FULL-TIME EMPLOYEES- REGULAR | 84,557 | 84,557 | 89,631 | 5,074 | 6.0% |
| A100-421-24-41020 | FULL-TIME EMPLOYEES-OVERTIME | 5,222 | 5,222 | 5,206 | (16) | -0.3% |
| A100-421-24-41210 | PERA CONTRIBUTIONS | 15,891 | 15,891 | 16,787 | 896 | 5.6% |
| A100-421-24-41220 | FICA CONTRIBUTIONS | 1,301 | 1,301 | 1,394 | 93 | 7.1% |
| A100-421-24-41310 | HEALTH INSURANCE | 17,280 | 17,280 | 23,318 | 6,038 | 34.9% |
| A100-421-24-41330 | LIFE INSURANCE | 27 | 27 | 27 | - | - |
| A100-421-24-41350 | PAID LEAVE | - | - | 375 | 375 | - |
| A100-421-24-41510 | WORKER'S COMPENSATION | 2,939 | 2,939 | 3,437 | 498 | 16.9% |
| A100-421-24-42120 | MOTOR FUELS | 1,664 | 1,664 | 1,315 | (349) | -21.0% |
| A100-421-24-42190 | OPERATING SUPPLIES | 220 | 220 | 220 | - | - |
| A100-421-24-43210 | TELEPHONE SERVICES | 125 | 125 | 125 | - | - |
| A100-421-24-43260 | INTERNET/DATA CIRCUITS | 400 | 400 | 400 | - | - |
| A100-421-24-43610 | GENERAL LIABILITY | 2,416 | 2,416 | 2,187 | (229) | -9.5% |
| A100-421-24-43630 | AUTOMOBILE INSURANCE | 1,647 | 1,647 | 1,772 | 125 | 7.6% |
| A100-421-24-44040 | MACH & EQUIP-REPAIR & MTCE | 2,500 | 2,500 | 2,500 | - | - |
| A100-421-24-44190 | CITY EQUIPMENT RENTAL | 4,000 | 4,000 | 4,120 | 120 | 3.0% |
| A100-421-24-44195 | CITY RADIO SYSTEM RENTAL | 4,454 | 4,454 | - | (4,454) | -100.0% |
| A100-421-24-44330 | DUES AND SUBSCRIPTIONS | 40 | 40 | 40 | - | - |
| A100-421-24-44370 | TRAVEL, TRAINING, CONFERENCES | 750 | 750 | 750 | - | - |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-421-24-45400 | MACHINERY AND EQUIPMENT | - | 59,675 | - | - | - |
| **POLICE - D A R E EXPENDITURES** | | 145,433 | 205,108 | 153,604 | 8,171 | 5.6% |
| A100-421-25-41010 | FULL-TIME EMPLOYEES-REGULAR | 92,216 | 92,216 | 101,160 | 8,944 | 9.7% |
| A100-421-25-41020 | FULL-TIME EMPLOYEES- OVERTIME | 974 | 974 | 988 | 14 | 1.4% |
| A100-421-25-41210 | PERA CONTRIBUTIONS | 7,089 | 7,089 | 7,762 | 673 | 9.5% |
| A100-421-25-41220 | FICA CONTRIBUTIONS | 7,068 | 7,068 | 7,850 | 782 | 11.1% |
| A100-421-25-41310 | HEALTH INSURANCE | 22,050 | 22,050 | 23,318 | 1,268 | 5.8% |
| A100-421-25-41330 | LIFE INSURANCE | 53 | 53 | 53 | - | - |
| A100-421-25-41350 | PAID LEAVE | - | - | 404 | 404 | - |
| A100-421-25-41510 | WORKER'S COMPENSATION | 301 | 301 | 382 | 81 | 26.9% |
| A100-421-25-42120 | MOTOR FUELS | 2,585 | 2,585 | 2,104 | (481) | -18.6% |
| A100-421-25-42170 | CLOTHING | 300 | 300 | 300 | - | - |
| A100-421-25-42190 | OPERATING SUPPLIES | 250 | 250 | 250 | - | - |
| A100-421-25-43090 | ELECTRONIC DATA PROCESSING | - | - | 43 | 43 | - |
| A100-421-25-43210 | TELEPHONE SERVICES | 250 | 250 | 250 | - | - |
| A100-421-25-43610 | GENERAL LIABILITY | 224 | 224 | 185 | (39) | -17.4% |
| A100-421-25-43630 | AUTOMOBILE INSURANCE | 363 | 363 | 435 | 72 | 19.8% |
| A100-421-25-44040 | MACH & EQUIP-REPAIR & MTCE | 2,500 | 2,500 | 2,500 | - | - |
| A100-421-25-44190 | CITY EQUIPMENT RENTAL | 4,770 | 4,770 | 4,913 | 143 | 3.0% |
| A100-421-25-44195 | CITY RADIO SYSTEM RENTAL | 3,644 | 3,644 | - | (3,644) | -100.0% |
| A100-421-25-44370 | TRAVEL, TRAINING, CONFERENCES | 1,000 | 1,000 | 1,000 | - | - |
| **POLICE - YOUTH SERVICES EXPENDITURES** | | 145,637 | 145,637 | 153,897 | 8,260 | 5.7% |
| A100-421-26-42170 | CLOTHING | 800 | 800 | 500 | (300) | -37.5% |
| A100-421-26-42190 | OPERATING SUPPLIES | 900 | 900 | 500 | (400) | -44.4% |
| A100-421-26-44040 | MACH & EQUIP-REPAIR & MTCE | 300 | 300 | 300 | - | - |
| A100-421-26-44330 | DUES AND SUBSCRIPTIONS | 110 | 110 | 110 | - | - |
| **POLICE - BIKE PATROL EXPENDITURES** | | 2,110 | 2,110 | 1,410 | (700) | -33.2% |
| A100-421-27-43100 | PROFESSIONAL SERVICES | 19,669 | 19,669 | 19,669 | - | - |
| **POLICE - TACTICAL TEAM EXPENDITURES** | | 19,669 | 19,669 | 19,669 | - | - |
| A100-421-28-42190 | OPERATING SUPPLIES | 8,500 | 8,500 | 8,500 | - | - |
| A100-421-28-44330 | DUES AND SUBSCRIPTIONS | 195 | 195 | 195 | - | - |
| A100-421-28-44370 | TRAVEL, TRAINING, CONFERENCES | 1,800 | 1,800 | 8,500 | 6,700 | 372.2% |
| A100-421-28-45400 | MACHINERY AND EQUIPMENT | - | - | 13,000 | 13,000 | - |
| **POLICE - K-9 UNIT EXPENDITURES** | | 10,495 | 10,495 | 30,195 | 19,700 | 187.7% |
| A100-421-29-42190 | OPERATING SUPPLIES | 10,000 | 10,000 | 10,000 | - | - |
| **POLICE - DRUG CASE FINES EXPENDITURES** | | 10,000 | 10,000 | 10,000 | - | - |
| A100-421-30-41010 | FULL-TIME EMPLOYEES-REGULAR | 114,485 | 114,485 | 135,262 | 20,777 | 18.1% |
| A100-421-30-41020 | FULL-TIME EMPLOYEES-OVERTIME | 1,994 | 1,994 | 1,989 | (5) | -0.3% |
| A100-421-30-41210 | PERA CONTRIBUTIONS | 8,736 | 8,736 | 10,294 | 1,558 | 17.8% |
| A100-421-30-41220 | FICA CONTRIBUTIONS | 8,911 | 8,911 | 10,648 | 1,737 | 19.5% |
| A100-421-30-41310 | HEALTH INSURANCE | 28,843 | 28,843 | 35,545 | 6,702 | 23.2% |
| A100-421-30-41330 | LIFE INSURANCE | 53 | 53 | 54 | 1 | 1.9% |
| A100-421-30-41350 | PAID LEAVE | - | - | 543 | 543 | - |
| A100-421-30-41510 | WORKER'S COMPENSATION | 4,070 | 4,070 | 5,186 | 1,116 | 27.4% |
| A100-421-30-42120 | MOTOR FUELS | 6,529 | 6,529 | 7,162 | 633 | 9.7% |
| A100-421-30-42170 | CLOTHING | 1,000 | 1,000 | 1,000 | - | - |
| A100-421-30-42190 | OPERATING SUPPLIES | 800 | 800 | 800 | - | - |
| A100-421-30-43050 | MEDICAL AND DENTAL FEES | 48 | 48 | 48 | - | - |
| A100-421-30-43210 | TELEPHONE SERVICES | 2,000 | 2,000 | 2,000 | - | - |
| A100-421-30-43610 | GENERAL LIABILITY | 625 | 625 | 519 | (106) | -17.0% |
| A100-421-30-43630 | AUTOMOBILE INSURANCE | 688 | 688 | 1,409 | 721 | 104.8% |
| A100-421-30-44040 | MACH & EQUIP-REPAIR & MTCE | 8,000 | 8,000 | 8,000 | - | - |
| A100-421-30-44195 | CITY RADIO SYSTEM RENTAL | 7,791 | 7,791 | - | (7,791) | -100.0% |
| A100-421-30-44370 | TRAVEL, TRAINING, CONFERENCES | 500 | 500 | 500 | - | - |
| **COMMUNITY SERVICE OFFICERS EXPENDITURES** | | 195,073 | 195,073 | 220,959 | 25,886 | 13.3% |
| A100-421-35-41020 | FULL-TIME EMPLOYEES-OVERTIME | 1,062 | 1,062 | 1,078 | 16 | 1.5% |
| A100-421-35-41210 | PERA CONTRIBUTIONS | 188 | 188 | 191 | 3 | 1.6% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-421-35-41220 | FICA CONTRIBUTIONS | 15 | 15 | 16 | 1 | 6.7% |
| A100-421-35-41350 | PAID LEAVE | - | - | 5 | 5 | - |
| **SERVER TRAINING EXPENDITURES** | | **1,265** | **1,265** | **1,290** | **25** | **0** |
| A100-421-50-41010 | FULL-TIME EMPLOYEES-REGULAR | 863,360 | 863,360 | 938,902 | 75,542 | 8.7% |
| A100-421-50-41020 | FULL-TIME EMPLOYEES-OVERTIME | 8,002 | 8,002 | 8,010 | 8 | 0.1% |
| A100-421-50-41030 | PART-TIME EMPLOYEES-REGULAR | 57,790 | 57,790 | 47,653 | (10,137) | -17.5% |
| A100-421-50-41040 | TEMPORARY EMPLOYEES-REGULAR | 34,996 | 34,996 | 34,998 | 2 | 0.0% |
| A100-421-50-41150 | CELL PHONE REIMBURSEMENT | 588 | 588 | 588 | - | - |
| A100-421-50-41210 | PERA CONTRIBUTIONS | 68,613 | 68,613 | 74,593 | 5,980 | 8.7% |
| A100-421-50-41220 | FICA CONTRIBUTIONS | 73,097 | 73,097 | 80,745 | 7,648 | 10.5% |
| A100-421-50-41310 | HEALTH INSURANCE | 153,872 | 153,872 | 158,810 | 4,938 | 3.2% |
| A100-421-50-41330 | LIFE INSURANCE | 437 | 437 | 451 | 14 | 3.2% |
| A100-421-50-41350 | PAID LEAVE | - | - | 4,067 | 4,067 | - |
| A100-421-50-41510 | WORKER'S COMPENSATION | 2,580 | 2,580 | 2,160 | (420) | -16.3% |
| A100-421-50-42080 | OFFICE SUPPLIES | 9,000 | 9,000 | 9,000 | - | - |
| A100-421-50-42120 | MOTOR FUELS | 5,904 | 5,904 | 4,352 | (1,552) | -26.3% |
| A100-421-50-42170 | CLOTHING | 2,500 | 2,500 | 2,500 | - | - |
| A100-421-50-42180 | JANITOR SUPPLIES | 2,500 | 2,500 | 2,500 | - | - |
| A100-421-50-42185 | PARKING TICKETS | 1,500 | 1,500 | 1,500 | - | - |
| A100-421-50-42190 | OPERATING SUPPLIES | 6,000 | 6,000 | 6,000 | - | - |
| A100-421-50-42400 | SMALL TOOLS & MINOR EQUIPMENT | 1,000 | 1,000 | 1,000 | - | - |
| A100-421-50-43090 | ELECTRONIC DATA PROCESSING | 75,603 | 75,603 | 62,301 | (13,302) | -17.6% |
| A100-421-50-43100 | PROFESSIONAL SERVICES | 18,000 | 18,000 | 18,000 | - | - |
| A100-421-50-43210 | TELEPHONE SERVICES | 3,270 | 3,270 | 3,270 | - | - |
| A100-421-50-43220 | POSTAGE | 9,000 | 9,000 | 9,000 | - | - |
| A100-421-50-43260 | INTERNET/DATA CIRCUITS | 1 | 1 | 1 | - | - |
| A100-421-50-43540 | PRINTING | 3,000 | 3,000 | 3,000 | - | - |
| A100-421-50-43610 | GENERAL LIABILITY | 4,432 | 4,432 | 4,782 | 350 | 7.9% |
| A100-421-50-43630 | AUTOMOBILE INSURANCE | 3,930 | 3,930 | 4,254 | 324 | 8.2% |
| A100-421-50-44040 | MACH & EQUIP-REPAIR & MTCE | 7,000 | 7,000 | 7,000 | - | - |
| A100-421-50-44041 | SOFTWARE MAINTENANCE | 5,500 | 5,500 | 5,500 | - | - |
| A100-421-50-44180 | RENTALS | 1,000 | 1,000 | 1,000 | - | - |
| A100-421-50-44195 | CITY RADIO SYSTEM RENTAL | 11,564 | 11,564 | - | (11,564) | -100.0% |
| A100-421-50-44330 | DUES AND SUBSCRIPTIONS | 500 | 500 | 500 | - | - |
| A100-421-50-44360 | TOWING CHARGES | 19,500 | 19,500 | 19,500 | - | - |
| A100-421-50-44370 | TRAVEL, TRAINING, CONFERENCES | 4,000 | 4,000 | 4,000 | - | - |
| A100-421-50-44384 | CREDIT CARD SERVICE CHARGES | 5,000 | 5,000 | 5,000 | - | - |
| A100-421-50-44385 | TRAVEL, TRAINING, CONF (CADETS) | 13,500 | 13,500 | 13,500 | - | - |
| A100-421-50-44387 | PARKING TICKET SERVICES | 5,000 | 5,000 | 5,000 | - | - |
| **SUPPORT SERVICES EXPENDITURES** | | **1,481,539** | **1,481,539** | **1,543,437** | **61,898** | **-** |
| A100-421-51-43105 | DISPATCH SERVICES | 557,080 | 557,080 | 583,257 | 26,177 | 4.7% |
| A100-421-51-44041 | SOFTWARE MAINTENANCE | 50,467 | 50,467 | 58,262 | 7,795 | 15.4% |
| **RED RIVER REGIONAL DISPATCH EXPENDITURES** | | **607,547** | **607,547** | **641,519** | **33,972** | **0** |
| A100-421-90-41020 | FULL-TIME EMPLOYEES-OVERTIME | 68,420 | 68,420 | 63,638 | (4,782) | -7.0% |
| A100-421-90-41040 | TEMPORARY EMPLOYEES-REGULAR | 188,946 | 188,946 | - | (188,946) | -100.0% |
| A100-421-90-41210 | PERA CONTRIBUTIONS | 12,110 | 12,110 | 11,264 | (846) | -7.0% |
| A100-421-90-41220 | FICA CONTRIBUTIONS | 15,447 | 15,447 | 923 | (14,524) | -94.0% |
| A100-421-90-41350 | PAID LEAVE | - | - | 273 | 273 | - |
| A100-421-90-41510 | WORKER'S COMPENSATION | 7,393 | 7,393 | - | (7,393) | -100.0% |
| A100-421-90-42190 | OPERATING SUPPLIES | 30,341 | 30,341 | - | (30,341) | -100.0% |
| A100-421-90-43210 | TELEPHONE SERVICES | 2,040 | 2,040 | - | (2,040) | -100.0% |
| A100-421-90-43345 | MILEAGE | 5,000 | 5,000 | - | (5,000) | -100.0% |
| A100-421-90-44040 | MACH & EQUIP-REPAIR & MTCE | 1,000 | 1,000 | - | (1,000) | -100.0% |
| A100-421-90-44180 | RENTALS | 3,000 | 3,000 | - | (3,000) | -100.0% |
| A100-421-90-44330 | DUES AND SUBSCRIPTIONS | 2,642 | 2,642 | - | (2,642) | -100.0% |
| A100-421-90-44370 | TRAVEL, TRAINING, CONFERENCES | 1,316 | 1,316 | - | (1,316) | -100.0% |
| A100-421-90-44385 | TRAVEL, TRAINING, CONF (CADETS) | 188,074 | 188,074 | - | (188,074) | -100.0% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| **POLICE GRANT ACTIVITY EXPENDITURES** | | 525,729 | 525,729 | 76,098 | (449,631) | -85.5% |
| A292-421-13-36305 | COURT SETTLEMENT FEES | 96,113 | 96,113 | 102,394 | 6,281 | 6.5% |
| A292-421-13-39999 | FROM RESERVES | 68,594 | 68,594 | 74,063 | 5,469 | 8.0% |
| **NATIONAL OPIOID SETTLEMENTS REVENUES** | | 164,707 | 164,707 | 176,457 | 11,750 | 7.1% |
| A292-421-13-43100 | PROFESSIONAL SERVICES | 70,000 | 70,000 | 70,000 | - | - |
| **NATIONAL OPIOID SETTLEMENTS EXPENDITURES** | | 70,000 | 70,000 | 70,000 | - | - |
| A293-421-00-39999 | FROM RESERVES | 215,453 | 215,453 | 165,425 | (50,028) | -23.2% |
| **PUBLIC SAFETY AID REVENUES** | | 215,453 | 215,453 | 165,425 | (50,028) | -23.2% |
| A293-421-23-41120 | POLICE INCENTIVE PROGRAM | 118,500 | 118,500 | 60,500 | (58,000) | -48.9% |
| A293-421-23-43610 | GENERAL LIABILITY | 500 | 500 | 269 | (231) | -46.2% |
| A293-421-50-41010 | FULL-TIME EMPLOYEES-REGULAR | 37,503 | 37,503 | 42,169 | 4,666 | 12.4% |
| A293-421-50-41210 | PERA CONTRIBUTIONS | 2,813 | 2,813 | 3,163 | 350 | 12.4% |
| A293-421-50-41220 | FICA CONTRIBUTIONS | 2,053 | 2,053 | 3,252 | 1,199 | 58.4% |
| A293-421-50-41310 | HEALTH INSURANCE | 8,640 | 8,640 | 6,114 | (2,526) | -29.2% |
| A293-421-50-41330 | LIFE INSURANCE | 13 | 13 | 27 | 14 | 107.7% |
| A293-421-50-41350 | PAID LEAVE | - | - | 330 | 330 | - |
| A293-421-50-41510 | WORKER'S COMPENSATION | 127 | 127 | 159 | 32 | 25.2% |
| **PUBLIC SAFETY AID EXPENDITURES** | | 170,149 | 170,149 | 115,983 | (54,166) | -31.8% |
| A415-421-00-43340 | SOFTWARE | 30,000 | 30,000 | - | (30,000) | -100.0% |
| A415-421-00-45400 | MACHINERY & EQUIPMENT | 31,800 | 31,800 | - | (31,800) | -100.0% |
| **CI - POLICE EXPENDITURES** | | 61,800 | 61,800 | - | (61,800) | -100.0% |
| A703-499-60-36210 | INTEREST EARNINGS | 15,000 | 15,000 | 91,106 | 76,106 | 507.4% |
| A703-499-60-38400 | SERVICE CHARGES | 408,107 | 408,107 | 117,620 | (290,487) | -71.2% |
| A703-499-60-38410 | RADIO ACCESS FEE | 17,000 | 17,000 | 17,000 | - | - |
| A703-499-60-39999 | FROM RESERVES | 279,556 | 279,556 | 229,174 | (50,382) | -18.0% |
| **RADIO & WEAPONS REVENUES** | | 719,663 | 719,663 | 454,900 | (264,763) | -36.8% |
| A703-499-50-42190 | OPERATING SUPPLIES | 5,000 | 5,000 | 5,000 | - | - |
| A703-499-50-42400 | SMALL TOOLS & MINOR EQUIPMENT | 3,000 | 3,000 | 3,000 | - | - |
| A703-499-50-43100 | PROFESSIONAL SERVICES | 37,000 | 37,000 | 37,000 | - | - |
| A703-499-50-44040 | MACH & EQUIP-REPAIR & MTCE | 5,000 | 5,000 | 5,000 | - | - |
| A703-499-50-45400 | MACHINERY AND EQUIPMENT | 5,000 | 5,000 | - | (5,000) | -100.0% |
| A703-499-55-42190 | OPERATING SUPPLIES | 3,000 | 3,000 | 3,000 | - | - |
| A703-499-55-42400 | SMALL TOOLS & MINOR EQUIPMENT | 3,000 | 3,000 | 3,000 | - | - |
| A703-499-55-44040 | MACH & EQUIP-REPAIR & MTCE | 5,000 | 5,000 | 5,000 | - | - |
| A703-499-55-45400 | MACHINERY AND EQUIPMENT | 5,000 | 5,000 | - | (5,000) | -100.0% |
| A703-499-60-42190 | OPERATING SUPPLIES | 4,000 | 4,000 | 4,000 | - | - |
| A703-499-60-42400 | SMALL TOOLS & MINOR EQUIPMENT | 4,000 | 4,000 | 4,000 | - | - |
| A703-499-60-43100 | PROFESSIONAL SERVICES | 6,000 | 6,000 | 6,000 | - | - |
| A703-499-60-43105 | DISPATCH SERVICES-CAPITAL | 4,000 | 4,000 | 4,000 | - | - |
| A703-499-60-43210 | TELEPHONE SERVICES | 390 | 390 | 390 | - | - |
| A703-499-60-43610 | GENERAL LIABILITY | 243 | 243 | 480 | 237 | 97.5% |
| A703-499-60-44040 | MACH & EQUIP-REPAIR & MTCE | 80,000 | 80,000 | 80,000 | - | - |
| A703-499-60-44180 | RENTALS | 1,030 | 1,030 | 1,030 | - | - |
| A703-499-60-44330 | DUES AND SUBSCRIPTIONS | 3,000 | 3,000 | 3,000 | - | - |
| A703-499-60-44370 | TRAVEL, TRAINING, CONFERENCES | 3,000 | 3,000 | 3,000 | - | - |
| A703-499-60-45400 | MACHINERY AND EQUIPMENT | 543,000 | 543,000 | 288,000 | (255,000) | -47.0% |
| **RADIO & WEAPONS EXPENDITURES** | | 719,663 | 719,663 | 454,900 | (264,763) | -36.8% |
| | **TOTAL POLICE REVENUES** | **3,095,978** | **3,155,653** | **2,444,917** | **(651,061)** | **-21.0%** |
| | **TOTAL POLICE EXPENDITURES** | **14,889,878** | **14,949,553** | **14,754,938** | **(134,940)** | **-0.9%** |

# CITY OF MOORHEAD
## 2025 - 2026 BUDGET COMPARISON
## FIRE DEPARTMENT

| *Acct #* | | 2024 BUDGET | 2025 BUDGET | INCREASE (DECREASE) |
|---|---|---|---|---|
| | Suppression Division: | | | |
| *100-422-00* | Fire Protection | 5,386,186 | 6,094,649 | 708,463 |
| *100-422-51* | Red River Regional Dispatch | 607,545 | 641,519 | 33,974 |
| *100-422-90* | Grant Funded Activities | 243,350 | 316,418 | 73,068 |
| *110-422-00* | Facilities | 20,000 | 20,000 | - |
| | | 6,257,081 | 7,072,586 | 815,505 |
| | Training Division: | | | |
| *100-422-20* | Fire Training | 77,210 | 83,516 | 6,306 |
| *292 Fund* | National Opioid Settlements | 94,707 | 106,457 | 11,750 |
| | | 171,917 | 189,973 | 18,056 |
| | Prevention Division: | | | |
| *100-422-30* | Fire Prevention | 483,737 | 528,602 | 44,865 |
| | Emergency Management | | | |
| *100-422-35* | Emergency Management | 2,550 | 42,167 | 39,617 |
| | Capital: | | | |
| *415-422-00* | CI - Fire Suppression | 20,000 | 100,000 | 80,000 |
| | Total Fire Department | $ 6,935,285 | $ 7,933,328 | $ 998,043 |

# CITY OF MOORHEAD
# 2026 DETAIL BUDGET
# FIRE

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | 2026 to 2025 Original % Chg |
|---|---|---|---|---|---|---|
| A100-422-00-33420 | STATE- FIRE INS PREM TAX | 281,709 | 281,709 | 335,857 | 54,148 | 19.2% |
| A100-422-00-34204 | DAY/FOSTER CARE INSPECTION FEE | 2,000 | 2,000 | 2,000 | - | - |
| A100-422-00-36286 | FARGO MARATHON FIRE SERVICES | 1,000 | 1,000 | 1,000 | - | - |
| A100-422-10-33630 | LOCAL GOVERNMENTS - OTHER | 2,500 | 2,500 | 2,500 | - | - |
| A100-422-20-33416 | STATE - FIRE TRAINING REIMB | 9,540 | 9,540 | 9,540 | - | - |
| A100-422-30-32265 | FIRE PREVENTION PERMITS | 4,000 | 4,000 | 3,500 | (500) | -12.5% |
| A100-422-30-32266 | SPRINKLER PERMIT FEES | 600 | 600 | 600 | - | - |
| A100-422-30-32270 | TEMP MEMBRANE STRUCTURE PERMITS | - | - | 250 | 250 | - |
| A100-422-30-34104 | FIRE ALARM PLAN REVIEW FEES | 1,000 | 1,000 | 1,000 | - | - |
| A100-422-30-34203 | DAY/FOSTER CARE INSPECTION FEE | 1,600 | 1,600 | 1,600 | - | - |
| A100-422-30-34204 | HOTEL/MOTEL INSPECTION FEES | 800 | 800 | 800 | - | - |
| A100-422-30-34205 | OTHER INSPECTION FEES | 1,000 | 1,000 | 1,000 | - | - |
| A100-422-90-33417 | MUNIC STATE AID FED PASS THRU | 18,000 | 48,000 | - | (18,000) | -100.0% |
| A100-422-90-33160 | FEDERAL GRANTS | - | - | 54,302 | 54,302 | - |
| A100-422-90-33417 | MUNIC STATE AID FED PASS THRU | - | - | 18,000 | 18,000 | - |
| A100-422-90-33422 | STATE GRANTS | 160,000 | 160,000 | 160,000 | - | - |
| A100-422-90-39999 | FROM RESERVES | - | 7,500 | 18,100 | 18,100 | - |
| **GENERAL FUND REVENUES** | | 483,749 | 521,249 | 610,049 | 126,300 | 26.1% |
| A100-422-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 3,118,015 | 3,118,015 | 3,545,139 | 427,124 | 13.7% |
| A100-422-00-41020 | FULL-TIME EMPLOYEES-OVERTIME | 191,188 | 191,188 | 208,415 | 17,227 | 9.0% |
| A100-422-00-41125 | WORKING OUT OF CLASS | 13,353 | 13,353 | 14,555 | 1,202 | 9.0% |
| A100-422-00-41150 | CELL PHONE REIMBURSEMENT | 588 | 588 | 588 | - | - |
| A100-422-00-41210 | PERA CONTRIBUTIONS | 585,729 | 585,729 | 664,379 | 78,650 | 13.4% |
| A100-422-00-41220 | FICA CONTRIBUTIONS | 47,983 | 47,983 | 55,162 | 7,179 | 15.0% |
| A100-422-00-41310 | HEALTH INSURANCE | 504,337 | 504,337 | 589,003 | 84,666 | 16.8% |
| A100-422-00-41330 | LIFE INSURANCE | 1,095 | 1,095 | 1,189 | 94 | 8.6% |
| A100-422-00-41350 | PAID LEAVE | - | - | 15,264 | 15,264 | - |
| A100-422-00-41510 | WORKER'S COMPENSATION | 112,923 | 112,923 | 132,740 | 19,817 | 17.5% |
| A100-422-00-42020 | DUPLICATING & COPYING | 3,468 | 3,468 | 3,468 | - | - |
| A100-422-00-42080 | OFFICE SUPPLIES | 1,520 | 1,520 | 1,520 | - | - |
| A100-422-00-42120 | MOTOR FUELS | 22,632 | 22,632 | 23,670 | 1,038 | 4.6% |
| A100-422-00-42170 | CLOTHING | 28,003 | 28,003 | 33,333 | 5,330 | 19.0% |
| A100-422-00-42180 | CPR/EMERGENCY MEDICAL | 9,648 | 9,648 | 9,880 | 232 | 2.4% |
| A100-422-00-42190 | OPERATING SUPPLIES | 24,044 | 24,044 | 24,621 | 577 | 2.4% |
| A100-422-00-42400 | SMALL TOOLS & MINOR EQUIPMENT | 37,626 | 37,626 | 53,529 | 15,903 | 42.3% |
| A100-422-00-43050 | MEDICAL AND DENTAL FEES | 2,775 | 2,775 | 2,775 | - | - |
| A100-422-00-43060 | PERSONNEL TESTING & RECRUITMEN | 2,804 | 2,804 | 2,804 | - | - |
| A100-422-00-43076 | PAYMENTS TO COUNTY TREASURER | 300 | 300 | 300 | - | - |
| A100-422-00-43090 | ELECTRONIC DATA PROCESSING | 65,211 | 65,211 | 63,305 | (1,906) | -2.9% |
| A100-422-00-43100 | PROFESSIONAL SERVICES | - | - | 7,200 | 7,200 | - |
| A100-422-00-43210 | TELEPHONE SERVICES | 3,000 | 3,000 | 4,625 | 1,625 | 54.2% |
| A100-422-00-43220 | POSTAGE | 260 | 260 | 351 | 91 | 35.0% |
| A100-422-00-43260 | INTERNET/DATA CIRCUITS | 5,388 | 5,388 | 5,388 | - | - |
| A100-422-00-43610 | GENERAL LIABILITY | 24,430 | 24,430 | 21,892 | (2,538) | -10.4% |
| A100-422-00-43630 | AUTOMOBILE INSURANCE | 4,119 | 4,119 | 4,743 | 624 | 15.1% |
| A100-422-00-43860 | UTILITIES | 43,452 | 43,452 | 43,452 | - | - |
| A100-422-00-44030 | IMPROVEMENTS OTHER THAN BLDGS | 1,108 | 1,108 | 1,108 | - | - |
| A100-422-00-44040 | MACH & EQUIP-REPAIR & MTCE | 84,391 | 84,391 | 104,718 | 20,327 | 24.1% |
| A100-422-00-44050 | MASK-REPAIR & MTCE | 5,533 | 5,533 | 5,666 | 133 | 2.4% |
| A100-422-00-44180 | RENTALS | 86,428 | 86,428 | 86,428 | - | - |
| A100-422-00-44190 | CITY EQUIPMENT RENTAL | 271,720 | 271,720 | 279,872 | 8,152 | 3.0% |
| A100-422-00-44195 | CITY RADIO SYSTEM RENTAL | 55,295 | 55,295 | 55,295 | - | - |
| A100-422-00-44330 | DUES AND SUBSCRIPTIONS | 8,984 | 8,984 | 8,984 | - | - |
| A100-422-00-44370 | TRAVEL, TRAINING, CONFERENCES | 18,836 | 18,836 | 19,288 | 452 | 2.4% |
| **FIRE PROTECTION EXPENDITURES** | | 5,386,186 | 5,386,186 | 6,094,649 | 708,463 | 13.2% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-422-20-41010 | FULL-TIME EMPLOYEES-REGULAR | 23,068 | 23,068 | 26,198 | 3,130 | 13.6% |
| A100-422-20-41020 | FULL-TIME EMPLOYEES-OVERTIME | 3,009 | 3,009 | 3,052 | 43 | 1.4% |
| A100-422-20-41210 | PERA CONTRIBUTIONS | 4,616 | 4,616 | 5,178 | 562 | 12.2% |
| A100-422-20-41220 | FICA CONTRIBUTIONS | 378 | 378 | 427 | 49 | 13.0% |
| A100-422-20-41310 | HEALTH INSURANCE | 2,891 | 2,891 | 3,057 | 166 | 5.7% |
| A100-422-20-41330 | LIFE INSURANCE | 7 | 7 | 7 | - | - |
| A100-422-20-41350 | PAID LEAVE | - | - | 116 | 116 | - |
| A100-422-20-41510 | WORKER'S COMPENSATION | 852 | 852 | 875 | 23 | 2.7% |
| A100-422-20-42080 | OFFICE SUPPLIES | 113 | 113 | 113 | - | - |
| A100-422-20-42120 | MOTOR FUELS | 619 | 619 | 614 | (5) | -0.8% |
| A100-422-20-42170 | CLOTHING | 554 | 554 | 560 | 6 | 1.1% |
| A100-422-20-42190 | OPERATING SUPPLIES | 2,313 | 2,313 | 2,266 | (47) | -2.0% |
| A100-422-20-43090 | ELECTRONIC DATA PROCESSING | 12,899 | 12,899 | 14,643 | 1,744 | 13.5% |
| A100-422-20-43210 | TELEPHONE SERVICES | 616 | 616 | 616 | - | - |
| A100-422-20-43610 | GENERAL LIABILITY | 31 | 31 | 282 | 251 | 809.7% |
| A100-422-20-43630 | AUTOMOBILE INSURANCE | 334 | 334 | 361 | 27 | 8.1% |
| A100-422-20-44040 | MACH & EQUIP-REPAIR & MTCE | 2,130 | 2,130 | 2,130 | - | - |
| A100-422-20-44190 | CITY EQUIPMENT RENTAL | 3,100 | 3,100 | 3,193 | 93 | 3.0% |
| A100-422-20-44330 | DUES AND SUBSCRIPTIONS | 3,960 | 3,960 | 3,960 | - | - |
| A100-422-20-44370 | TRAVEL, TRAINING, CONFERENCES | 6,180 | 6,180 | 6,328 | 148 | 2.4% |
| A100-422-20-44375 | TRAINING-STATE REIMBURSEMENT | 9,540 | 9,540 | 9,540 | - | - |
| **FIRE TRAINING EXPENDITURES** | | 77,210 | 77,210 | 83,516 | 6,306 | 8.2% |
| A100-422-30-41010 | FULL-TIME EMPLOYEES-REGULAR | 320,763 | 320,763 | 351,096 | 30,333 | 9.5% |
| A100-422-30-41020 | FULL-TIME EMPLOYEES-OVERTIME | 1,505 | 1,505 | 1,526 | 21 | 1.4% |
| A100-422-30-41210 | PERA CONTRIBUTIONS | 51,487 | 51,487 | 56,314 | 4,827 | 9.4% |
| A100-422-30-41220 | FICA CONTRIBUTIONS | 8,049 | 8,049 | 8,900 | 851 | 10.6% |
| A100-422-30-41310 | HEALTH INSURANCE | 45,175 | 45,175 | 47,772 | 2,597 | 5.7% |
| A100-422-30-41330 | LIFE INSURANCE | 132 | 132 | 133 | 1 | 0.8% |
| A100-422-30-41350 | PAID LEAVE | - | - | 1,393 | 1,393 | - |
| A100-422-30-41510 | WORKER'S COMPENSATION | 9,810 | 9,810 | 10,727 | 917 | 9.3% |
| A100-422-30-42080 | OFFICE SUPPLIES | 207 | 207 | 207 | - | - |
| A100-422-30-42120 | MOTOR FUELS | 989 | 989 | 1,043 | 54 | 5.5% |
| A100-422-30-42170 | CLOTHING | 2,175 | 2,175 | 8,950 | 6,775 | 311.5% |
| A100-422-30-42190 | OPERATING SUPPLIES | 3,050 | 3,050 | 3,050 | - | - |
| A100-422-30-43090 | ELECTRONIC DATA PROCESSING | 7,086 | 7,086 | 11,846 | 4,760 | 67.2% |
| A100-422-30-43210 | TELEPHONE SERVICES | 800 | 800 | 800 | - | - |
| A100-422-30-43260 | INTERNET/DATA CIRCUITS | 1,850 | 1,850 | 2,874 | 1,024 | 55.4% |
| A100-422-30-43610 | GENERAL LIABILITY | 967 | 967 | 935 | (32) | -3.3% |
| A100-422-30-43630 | AUTOMOBILE INSURANCE | 455 | 455 | 492 | 37 | 8.1% |
| A100-422-30-43860 | UTILITIES | 4,500 | 4,500 | - | (4,500) | -100.0% |
| A100-422-30-44040 | MACH & EQUIP-REPAIR & MTCE | 2,000 | 2,000 | 1,000 | (1,000) | -50.0% |
| A100-422-30-44050 | OUTDOOR WARNING SIREN MTCE | 4,500 | 4,500 | - | (4,500) | -100.0% |
| A100-422-30-44190 | CITY EQUIPMENT RENTAL | 7,727 | 7,727 | 7,959 | 232 | 3.0% |
| A100-422-30-44330 | DUES AND SUBSCRIPTIONS | 2,460 | 2,460 | 2,035 | (425) | -17.3% |
| A100-422-30-44370 | TRAVEL, TRAINING, CONFERENCES | 8,050 | 8,050 | 9,550 | 1,500 | 18.6% |
| **FIRE PREVENTION EXPENDITURES** | | 483,737 | 483,737 | 528,602 | 44,865 | 9.3% |
| A100-422-35-41020 | FULL-TIME EMPLOYEES-OVERTIME | 797 | 797 | 808 | 11 | 1.4% |
| A100-422-35-41210 | PERA CONTRIBUTIONS | 141 | 141 | 143 | 2 | 1.4% |
| A100-422-35-41220 | FICA CONTRIBUTIONS | 12 | 12 | 12 | - | - |
| A100-422-35-41350 | PAID LEAVE | - | - | 4 | 4 | - |
| A100-422-35-42190 | OPERATING SUPPLIES | 1,150 | 1,150 | 3,300 | 2,150 | 187.0% |
| A100-422-35-43100 | PROFESSIONAL SERVICES | - | - | 25,000 | 25,000 | - |
| A100-422-35-43210 | TELEPHONE SERVICES | 450 | 450 | 500 | 50 | 11.1% |
| A100-422-35-43860 | UTILITIES | - | - | 4,900 | 4,900 | - |
| A100-422-35-44040 | MACH & EQUIP-REPAIR & MTCE | - | - | 500 | 500 | - |
| A100-422-35-44050 | OUTDOOR WARNING SIREN MTCE | - | - | 4,600 | 4,600 | - |
| A100-422-35-44330 | DUES AND SUBSCRIPTIONS | - | - | 200 | 200 | - |
| A100-422-35-44370 | TRAVEL, TRAINING, CONFERENCES | - | - | 2,200 | 2,200 | - |
| **EMERGENCY MANAGEMENT EXPENDITURES** | | 2,550 | 2,550 | 42,167 | 39,617 | 1553.6% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-422-51-43105 | DISPATCH SERVICES | 557,079 | 557,079 | 583,257 | 26,178 | 4.7% |
| A100-422-51-44041 | SOFTWARE MAINTENANCE | 50,466 | 50,466 | 58,262 | 7,796 | 15.4% |
| **RED RIVER REGIONAL DISPATCH EXPENDITURES** | | 607,545 | 607,545 | 641,519 | 33,974 | 5.6% |
| A100-422-90-41010 | FULL-TIME EMPLOYEES-REGULAR | - | - | 47,653 | 47,653 | - |
| A100-422-90-41020 | FULL-TIME EMPLOYEES-ADMIN OT | 56,294 | 56,294 | 56,278 | (16) | 0.0% |
| A100-422-90-41021 | FULL-TIME EMPLOYEES-A1 TRNG OT | 7,612 | 7,612 | 7,630 | 18 | 0.2% |
| A100-422-90-41210 | PERA CONTRIBUTIONS | 11,311 | 11,311 | 19,747 | 8,436 | 74.6% |
| A100-422-90-41220 | FICA CONTRIBUTIONS | 927 | 927 | 1,618 | 691 | 74.5% |
| A100-422-90-41310 | HEALTH INSURANCE | - | - | 13,673 | 13,673 | - |
| A100-422-90-41330 | LIFE INSURANCE | - | - | 20 | 20 | - |
| A100-422-90-41350 | PAID LEAVE | - | - | 672 | 672 | - |
| A100-422-90-41510 | WORKER'S COMPENSATION | - | - | 1,511 | 1,511 | - |
| A100-422-90-42080 | OFFICE SUPPLIES | 170 | 170 | 170 | - | - |
| A100-422-90-42120 | MOTOR FUELS | 830 | 830 | 576 | (254) | -30.6% |
| A100-422-90-42190 | OPERATING SUPPLIES | 20,000 | 20,000 | 20,000 | - | - |
| A100-422-90-42400 | SMALL TOOLS & MINOR EQUIPMENT | 20,000 | 20,000 | 20,000 | - | - |
| A100-422-90-43050 | MEDICAL AND DENTAL FEES | 25,000 | 25,000 | 25,000 | - | - |
| A100-422-90-43090 | ELECTRONIC DATA PROCESSING | 2,104 | 2,104 | 1,378 | (726) | -34.5% |
| A100-422-90-43100 | PROFESSIONAL SERVICES | 9,686 | 27,671 | 9,686 | - | - |
| A100-422-90-43210 | TELEPHONE SERVICES | 600 | 600 | 600 | - | - |
| A100-422-90-43260 | INTERNET/DATA CIRCUITS | 560 | 560 | 560 | - | - |
| A100-422-90-43630 | AUTOMOBILE INSURANCE | 1,215 | 1,215 | 1,060 | (155) | -12.8% |
| A100-422-90-44040 | MACH & EQUIP-REPAIR & MTCE | 8,075 | 8,075 | 8,075 | - | - |
| A100-422-90-44180 | RENTALS | 480 | 480 | 480 | - | - |
| A100-422-90-44190 | CITY EQUIPMENT RENTAL | 51,486 | 51,486 | 53,031 | 1,545 | 3.0% |
| A100-422-90-44370 | TRAVEL, TRAINING, CONF-ADMIN | 12,000 | 12,000 | 12,000 | - | - |
| A100-422-90-44371 | TRAVEL, TRAINING, CONF-A1 TRNG | 15,000 | 34,515 | 15,000 | - | - |
| **FIRE GRANT ACTIVITY EXPENDITURES** | | 243,350 | 280,850 | 316,418 | 73,068 | 30.0% |
| A110-422-00-44010 | BUILDING-REPAIR & MAINTENANCE | 20,000 | 20,000 | 20,000 | - | - |
| **FIRE PROTECTION BUILDING EXPENDITURES** | | 20,000 | 20,000 | 20,000 | - | - |
| A292-422-00-43090 | ELECTRONIC DATA PROCESSING | 1,002 | 1,002 | 682 | (320) | -31.9% |
| A292-422-20-41010 | FULL-TIME EMPLOYEES-REGULAR | 69,205 | 69,205 | 78,592 | 9,387 | 13.6% |
| A292-422-20-41210 | PERA CONTRIBUTIONS | 12,249 | 12,249 | 13,911 | 1,662 | 13.6% |
| A292-422-20-41220 | FICA CONTRIBUTIONS | 1,003 | 1,003 | 1,147 | 144 | 14.4% |
| A292-422-20-41310 | HEALTH INSURANCE | 8,671 | 8,671 | 9,170 | 499 | 5.8% |
| A292-422-20-41330 | LIFE INSURANCE | 20 | 20 | 20 | - | - |
| A292-422-20-41350 | PAID LEAVE | - | - | 311 | 311 | - |
| A292-422-20-41510 | WORKER'S COMPENSATION | 2,557 | 2,557 | 2,624 | 67 | 2.6% |
| **NATIONAL OPIOID SETTLEMENTS EXPENDITURES** | | 94,707 | 94,707 | 106,457 | 11,750 | 12.4% |
| A293-422-00-39999 | FROM RESERVES | - | 150,027 | - | - | - |
| **PUBLIC SAFETY AID REVENUES** | | - | 150,027 | - | - | - |
| A293-422-00-43100 | PROFESSIONAL SERVICES | - | 150,027 | - | - | - |
| **PUBLIC SAFETY AID EXPENDITURES** | | - | 150,027 | - | - | - |
| A415-422-00-39999 | FROM RESERVES | - | 5,200 | - | - | - |
| A415-422-90-39999 | FROM RESERVES | - | 5,525 | - | - | - |
| **CAPITAL IMPROVEMENT REVENUES** | | - | 10,725 | - | - | - |
| A415-422-00-45000 | UNALLOCATED | - | - | 9,254 | 9,254 | - |
| A415-422-00-45300 | IMPROVEMENTS OTHER THAN BLDGS | - | - | 30,000 | 30,000 | - |
| A415-422-00-45400 | MACHINERY AND EQUIPMENT | 20,000 | 25,200 | 60,746 | 40,746 | 203.7% |
| A415-422-90-45400 | MACHINERY AND EQUIPMENT | - | 5,525 | - | - | - |
| **CI - FIRE EXPENDITURES** | | 20,000 | 30,725 | 100,000 | 80,000 | 400.0% |
| A416-422-00-39999 | FROM RESERVES | - | 78,330 | - | - | - |
| **BUILDING IMPROVEMENT REVENUES** | | - | 78,330 | - | - | - |
| A416-422-00-45210 | BUILDING - REHABILITATION | - | 71,630 | - | - | - |
| A416-422-00-45211 | BUILDING - ROOF REPLACEMENT | - | 6,700 | - | - | - |
| **BUILDING IMPROVEMENT EXPENDITURES** | | - | 78,330 | - | - | - |
| | **TOTAL FIRE REVENUES** | **$483,749** | **$760,331** | **$610,049** | **$126,300** | **26.1%** |
| | **TOTAL FIRE EXPENDITURES** | **$6,935,285** | **$7,211,867** | **$7,933,328** | **$998,043** | **14.4%** |

**CITY OF MOORHEAD**
**2025 - 2026 BUDGET COMPARISON**
**PUBLIC WORKS DEPARTMENT**

| Acct # | | 2025 BUDGET | 2026 BUDGET | INCREASE (DECREASE) |
|---|---|---|---|---|
| | Public Works Division: | | | |
| 100-431-21,22 | Street & Alley | 2,644,391 | 2,904,771 | 260,380 |
| 100-431-23 | Street Cleaning | 245,003 | 251,890 | 6,887 |
| 100-431-25 | Snow & Ice | 458,749 | 471,176 | 12,427 |
| 100-431-30 | Bridge Inspection | | 9,000 | 9,000 |
| 100-431-60 | Traffic Signs | 150,997 | 161,973 | 10,976 |
| 100-431-70 | Central Maintenance Building | 209,726 | 208,952 | (774) |
| 100-431-75 | Public Works Building | 62,219 | 65,742 | 3,523 |
| 110 Fund | Facilities | 114,400 | 114,400 | - |
| 603 Fund | Sanitation | 5,793,800 | 6,071,900 | 278,100 |
| A701 Fund | Vehicles & Equipment | 3,643,664 | 3,342,299 | (301,365) |
| A702 Fund | Central Mtce Shop | 1,938,708 | 2,057,208 | 118,500 |
| | | 15,261,657 | 15,659,311 | 397,654 |
| | Park Maintenance Division: | | | |
| 225-452's | Park Mtce | 1,825,129 | 1,909,926 | 84,797 |
| 225-451-27 | Centennial Complex | 81,436 | 79,951 | (1,485) |
| 225-451-28 | Southside Regional Park | 80,229 | 79,522 | (707) |
| 613 Fund | Golf Course Mtce | 1,591,977 | 1,535,720 | (56,257) |
| 651 Fund | Forestry | 1,492,543 | 1,595,367 | 102,824 |
| 652 Fund | Animal Control | 126,126 | 126,534 | 408 |
| 653 Fund | Right-of-Way Mowing | 586,606 | 573,884 | (12,722) |
| 654 Fund | Mosquito Control | 387,473 | 419,023 | 31,550 |
| | | 6,171,519 | 6,319,927 | 148,408 |
| | Capital: | | | |
| 415-431-70 | CI - Central Maintenance Buildi | 130,672 | 104,000 | (26,672) |
| 415-431-75 | CI - Public Works Building | | 81,000 | 81,000 |
| 415-452-00 | CI - Park Mtce | 715,000 | 575,000 | (140,000) |
| 415-495-00 | CI - Sanitation | 20,000 | 8,000 | (12,000) |
| 415-496-50 | CI - Forestry | 18,000 | 115,000 | 97,000 |
| 415-497-15 | CI - Village Green Mtce | | 40,000 | 40,000 |
| 415-497-25 | CI - Meadows Mtce | | 57,000 | 57,000 |
| 416 Fund | CI - Building Improvements | 30,000 | | (30,000) |
| | | 913,672 | 980,000 | 66,328 |
| | Total Public Works Department | $ 22,346,848 | $ 22,959,238 | $ 612,390 |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | 2026 to 2025 Original % Chg |
|---|---|---|---|---|---|---|
| A100-431-00-33418 | MUNIC STATE AID-TRUNK HWY MTCE | 43,520 | 43,520 | 43,520 | - | - |
| A100-431-00-33419 | MUNICIPAL STATE AID-STREET MTC | 165,000 | 165,000 | 165,000 | - | - |
| A100-431-10-33435 | STATE - TAA FUNDS | 120,000 | 120,000 | 112,174 | (7,826) | -6.5% |
| A100-431-22-33620 | COUNTY AID - WHEELAGE TAX | 82,000 | 82,000 | 82,000 | - | - |
| A100-431-23-39202 | TRANSFER - STORM WATER | 265,000 | 265,000 | 265,000 | - | - |
| A100-431-25-39999 | FROM RESERVES | - | 63,596 | - | - | - |
| A100-431-30-33420 | STATE - OTHER | - | - | 4,815 | 4,815 | - |
| A100-431-30-39999 | FROM RESERVES | - | - | 4,185 | 4,185 | - |
| **GENERAL FUND REVENUES** | | **675,520** | **739,116** | **676,694** | **1,174** | **0.2%** |
| A100-431-21-41010 | FULL-TIME EMPLOYEES-REGULAR | 914,326 | 914,326 | 1,049,285 | 134,959 | 14.8% |
| A100-431-21-41020 | FULL-TIME EMPLOYEES-OVERTIME | 60,054 | 60,054 | 60,046 | (8) | 0.0% |
| A100-431-21-41040 | TEMPORARY EMPLOYEES-REGULAR | 85,000 | 85,000 | 120,000 | 35,000 | 41.2% |
| A100-431-21-41140 | AUTOMOBILE ALLOWANCE | 720 | 720 | 4,800 | 4,080 | 566.7% |
| A100-431-21-41150 | CELL PHONE REIMBURSEMENT | 1,082 | 1,082 | 1,382 | 300 | 27.7% |
| A100-431-21-41210 | PERA CONTRIBUTIONS | 73,079 | 73,079 | 83,200 | 10,121 | 13.8% |
| A100-431-21-41220 | FICA CONTRIBUTIONS | 81,043 | 81,043 | 97,502 | 16,459 | 20.3% |
| A100-431-21-41310 | HEALTH INSURANCE | 198,563 | 198,563 | 239,311 | 40,748 | 20.5% |
| A100-431-21-41330 | LIFE INSURANCE | 374 | 374 | 422 | 48 | 12.8% |
| A100-431-21-41350 | PAID LEAVE | - | - | 4,856 | 4,856 | - |
| A100-431-21-41510 | WORKER'S COMPENSATION | 30,667 | 30,667 | 23,612 | (7,055) | -23.0% |
| A100-431-21-42080 | OFFICE SUPPLIES | 160 | 160 | 160 | - | - |
| A100-431-21-42120 | MOTOR FUELS | 94,154 | 94,154 | 85,500 | (8,654) | -9.2% |
| A100-431-21-42170 | CLOTHING | 5,000 | 5,000 | 5,000 | - | - |
| A100-431-21-42190 | OPERATING SUPPLIES | 10,000 | 10,000 | 10,000 | - | - |
| A100-431-21-42240 | STREET MAINTENANCE MATERIALS | 375,000 | 375,000 | 385,250 | 10,250 | 2.7% |
| A100-431-21-43090 | ELECTRONIC DATA PROCESSING | - | - | 5,920 | 5,920 | - |
| A100-431-21-43210 | TELEPHONE SERVICES | 1,000 | 1,000 | 1,000 | - | - |
| A100-431-21-43220 | POSTAGE | 25 | 25 | 25 | - | - |
| A100-431-21-43610 | GENERAL LIABILITY | 8,250 | 8,250 | 6,492 | (1,758) | -21.3% |
| A100-431-21-43630 | AUTOMOBILE INSURANCE | 9,462 | 9,462 | 13,658 | 4,196 | 44.3% |
| A100-431-21-43861 | STREET LIGHTING | 3,500 | 3,500 | 3,500 | - | - |
| A100-431-21-44030 | IMPROVEMENTS OTHER THAN BLDGS | 30,000 | 30,000 | 30,000 | - | - |
| A100-431-21-44040 | MACH & EQUIP-REPAIR & MTCE | 195,000 | 195,000 | 195,000 | - | - |
| A100-431-21-44180 | RENTALS | 5,000 | 5,000 | 5,000 | - | - |
| A100-431-21-44190 | CITY EQUIPMENT RENTAL | 363,920 | 363,920 | 374,838 | 10,918 | 3.0% |
| A100-431-21-44195 | CITY RADIO SYSTEM RENTAL | 14,812 | 14,812 | 14,812 | - | - |
| A100-431-21-44330 | DUES AND SUBSCRIPTIONS | 200 | 200 | 200 | - | - |
| A100-431-21-44370 | TRAVEL, TRAINING, CONFERENCES | 2,000 | 2,000 | 2,000 | - | - |
| **STREET AND ALLEY EXPENDITURES** | | **2,562,391** | **2,562,391** | **2,822,771** | **260,380** | **10.2%** |
| A100-431-22-42240 | STREET MAINTENANCE MATERIALS | 82,000 | 82,000 | 82,000 | - | - |
| **WHEELAGE TAX PROJECTS EXPENDITURES** | | **82,000** | **82,000** | **82,000** | **-** | **-** |
| A100-431-23-42120 | MOTOR FUELS | 13,544 | 13,544 | 15,808 | 2,264 | 16.7% |
| A100-431-23-42190 | OPERATING SUPPLIES | 15,000 | 15,000 | 15,000 | - | - |
| A100-431-23-43610 | GENERAL LIABILITY | 710 | 710 | 766 | 56 | 7.9% |
| A100-431-23-43630 | AUTOMOBILE INSURANCE | 2,814 | 2,814 | 3,015 | 201 | 7.1% |
| A100-431-23-44040 | MACH & EQUIP-REPAIR & MTCE | 66,000 | 66,000 | 66,000 | - | - |
| A100-431-23-44190 | CITY EQUIPMENT RENTAL | 145,520 | 145,520 | 149,886 | 4,366 | 3.0% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | 2026 to 2025 Original % Chg |
|---|---|---|---|---|---|---|
| A100-431-23-44195 | CITY RADIO SYSTEM RENTAL | 1,415 | 1,415 | 1,415 | - | - |
| **STREET CLEANING EXPENDITURES** | | 245,003 | 245,003 | 251,890 | 6,887 | 2.8% |
| A100-431-25-41020 | FULL-TIME EMPLOYEES-OVERTIME | 9,995 | 9,995 | 9,998 | 3 | 0.0% |
| A100-431-25-41210 | PERA CONTRIBUTIONS | 750 | 750 | 750 | - | - |
| A100-431-25-41220 | FICA CONTRIBUTIONS | 765 | 765 | 765 | - | - |
| A100-431-25-41350 | PAID LEAVE | - | - | 40 | 40 | - |
| A100-431-25-42120 | MOTOR FUELS | 5,715 | 5,715 | 6,217 | 502 | 8.8% |
| A100-431-25-42185 | ICE CONTROL SUPPLIES | 130,000 | 130,000 | 135,000 | 5,000 | 3.8% |
| A100-431-25-42190 | OPERATING SUPPLIES | 25,000 | 25,000 | 25,000 | - | - |
| A100-431-25-43210 | TELEPHONE SERVICES | 75 | 75 | 75 | - | - |
| A100-431-25-43610 | GENERAL LIABILITY | 1,133 | 1,133 | 875 | (258) | -22.8% |
| A100-431-25-43630 | AUTOMOBILE INSURANCE | 1,737 | 1,737 | 2,501 | 764 | 44.0% |
| A100-431-25-44030 | IMPROVEMENTS OTHER THAN BLDGS | 165,000 | 165,000 | 170,000 | 5,000 | 3.0% |
| A100-431-25-44040 | MACH & EQUIP-REPAIR & MTCE | 70,000 | 133,596 | 70,000 | - | - |
| A100-431-25-44190 | CITY EQUIPMENT RENTAL | 45,855 | 45,855 | 47,231 | 1,376 | 3.0% |
| A100-431-25-44195 | CITY RADIO SYSTEM RENTAL | 1,974 | 1,974 | 1,974 | - | - |
| A100-431-25-44370 | TRAVEL, TRAINING, CONFERENCES | 750 | 750 | 750 | - | - |
| **SNOW AND ICE REMOVAL EXPENDITURES** | | 458,749 | 522,345 | 471,176 | 12,427 | 2.7% |
| A100-431-30-43340 | SOFTWARE | - | - | 9,000 | 9,000 | - |
| **BRIDGE INSPECTION EXPENDITURES** | | - | - | 9,000 | 9,000 | - |
| A100-431-60-41010 | FULL-TIME EMPLOYEES-REGULAR | 78,682 | 78,682 | 86,305 | 7,623 | 9.7% |
| A100-431-60-41020 | FULL TIME EMPLOYEES-OVERTIME | 1,639 | 1,639 | 1,643 | 4 | 0.2% |
| A100-431-60-41210 | PERA CONTRIBUTIONS | 6,024 | 6,024 | 6,596 | 572 | 9.5% |
| A100-431-60-41220 | FICA CONTRIBUTIONS | 6,144 | 6,144 | 6,780 | 636 | 10.4% |
| A100-431-60-41310 | HEALTH INSURANCE | 11,562 | 11,562 | 12,227 | 665 | 5.8% |
| A100-431-60-41330 | LIFE INSURANCE | 27 | 27 | 27 | - | - |
| A100-431-60-41350 | PAID LEAVE | - | - | 348 | 348 | - |
| A100-431-60-41510 | WORKER'S COMPENSATION | 2,600 | 2,600 | 1,932 | (668) | -25.7% |
| A100-431-60-42120 | MOTOR FUELS | 3,673 | 3,673 | 3,026 | (647) | -17.6% |
| A100-431-60-42190 | OPERATING SUPPLIES | 7,000 | 7,000 | 7,000 | - | - |
| A100-431-60-42260 | SIGN REPAIR MATERIALS | 23,000 | 23,000 | 25,000 | 2,000 | 8.7% |
| A100-431-60-43090 | ELECTRONIC DATA PROCESSING | - | - | 275 | 275 | - |
| A100-431-60-43210 | TELEPHONE SERVICES | 700 | 700 | 700 | - | - |
| A100-431-60-43260 | INTERNET/DATA CIRCUITS | 500 | 500 | 500 | - | - |
| A100-431-60-43610 | GENERAL LIABILITY | 411 | 411 | 373 | (38) | -9.2% |
| A100-431-60-43630 | AUTOMOBILE INSURANCE | 333 | 333 | 355 | 22 | 6.6% |
| A100-431-60-44040 | MACH & EQUIP-REPAIR & MTCE | 2,000 | 2,000 | 2,000 | - | - |
| A100-431-60-44190 | CITY EQUIPMENT RENTAL | 6,143 | 6,143 | 6,327 | 184 | 3.0% |
| A100-431-60-44195 | CITY RADIO SYSTEM RENTAL | 559 | 559 | 559 | - | - |
| **TRAFFIC SIGNS EXPENDITURES** | | 150,997 | 150,997 | 161,973 | 10,976 | 7.3% |
| A100-431-70-41010 | FULL-TIME EMPLOYEES-REGULAR | 48,251 | 48,251 | 52,521 | 4,270 | 8.8% |
| A100-431-70-41140 | AUTOMOBILE ALLOWANCE | 720 | 720 | - | (720) | -100.0% |
| A100-431-70-41150 | CELL PHONE REIMBURSEMENT | 147 | 147 | 147 | - | - |
| A100-431-70-41210 | PERA CONTRIBUTIONS | 3,619 | 3,619 | 3,940 | 321 | 8.9% |
| A100-431-70-41220 | FICA CONTRIBUTIONS | 3,691 | 3,691 | 4,056 | 365 | 9.9% |
| A100-431-70-41310 | HEALTH INSURANCE | 8,349 | 8,349 | 8,830 | 481 | 5.8% |
| A100-431-70-41330 | LIFE INSURANCE | 24 | 24 | 24 | - | - |
| A100-431-70-41350 | PAID LEAVE | - | - | 208 | 208 | - |
| A100-431-70-41510 | WORKER'S COMPENSATION | 152 | 152 | 177 | 25 | 16.4% |
| A100-431-70-42020 | DUPLICATING AND COPYING | 4,000 | 4,000 | 4,000 | - | - |
| A100-431-70-42080 | OFFICE SUPPLIES | 3,000 | 3,000 | 3,000 | - | - |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-431-70-42120 | MOTOR FUELS | 3,424 | 3,424 | 2,665 | (759) | -22.2% |
| A100-431-70-42190 | OPERATING SUPPLIES | 8,500 | 8,500 | 8,500 | - | - |
| A100-431-70-43090 | ELECTRONIC DATA PROCESSING | 8,854 | 8,854 | 1,948 | (6,906) | -78.0% |
| A100-431-70-43210 | TELEPHONE SERVICES | 1,000 | 1,000 | 1,000 | - | - |
| A100-431-70-43220 | POSTAGE | 60 | 60 | 60 | - | - |
| A100-431-70-43610 | GENERAL LIABILITY | 10,629 | 10,629 | 12,156 | 1,527 | 14.4% |
| A100-431-70-43630 | AUTOMOBILE INSURANCE | 226 | 226 | 244 | 18 | 8.0% |
| A100-431-70-43860 | UTILITIES | 24,900 | 24,900 | 24,900 | - | - |
| A100-431-70-44030 | IMPROVEMENTS OTHER THAN BLDGS | 500 | 500 | 500 | - | - |
| A100-431-70-44040 | MACH & EQUIP-REPAIR & MTCE | 7,500 | 7,500 | 7,500 | - | - |
| A100-431-70-44190 | CITY EQUIPMENT RENTAL | 13,200 | 13,200 | 13,596 | 396 | 3.0% |
| A100-431-70-44195 | CITY RADIO SYSTEM RENTAL | 8,480 | 8,480 | 8,480 | - | - |
| A100-431-70-44370 | TRAVEL, TRAINING, CONFERENCES | 500 | 500 | 500 | - | - |
| A100-431-70-44386 | OUTSIDE AGENCY PAYMENTS | 50,000 | 50,000 | 50,000 | - | - |
| **CENTRAL MAINTENANCE BUILDING EXPENDITURES** | | 209,726 | 209,726 | 208,952 | (774) | -0.4% |
| A100-431-75-42190 | OPERATING SUPPLIES | 6,000 | 6,000 | 6,000 | - | - |
| A100-431-75-43090 | ELECTRONIC DATA PROCESSING | 18,927 | 18,927 | 22,685 | 3,758 | 19.9% |
| A100-431-75-43610 | GENERAL LIABILITY | 2,292 | 2,292 | 2,057 | (235) | -10.3% |
| A100-431-75-43860 | UTILITIES | 25,000 | 25,000 | 25,000 | - | - |
| A100-431-75-44030 | IMPROVEMENTS OTHER THAN BLDGS | 10,000 | 10,000 | 10,000 | - | - |
| **PUBLIC WORKS BUILDING EXPENDITURES** | | 62,219 | 62,219 | 65,742 | 3,523 | 5.7% |
| A110-431-70-42190 | OPERATING SUPPLIES | 8,000 | 8,000 | 8,000 | - | - |
| A110-431-70-44010 | BUILDING-REPAIR & MAINTENANCE | 66,400 | 66,400 | 66,400 | - | - |
| **CENTRAL MAINTENANCE BUILDING EXPENDITURES** | | 74,400 | 74,400 | 74,400 | - | - |
| A110-431-75-44010 | BUILDING-REPAIR & MAINTENANCE | 40,000 | 40,000 | 40,000 | - | - |
| **PUBLIC WORKS BUILDING EXPENDITURES** | | 40,000 | 40,000 | 40,000 | - | - |
| A225-452-00-36280 | INSURANCE PREMIUM SETTLEMENTS | 2,000 | 2,000 | 2,000 | - | - |
| **PARK REVENUES** | | 2,000 | 2,000 | 2,000 | - | - |
| A225-451-27-42190 | OPERATING SUPPLIES | 12,000 | 12,000 | 12,000 | - | - |
| A225-451-27-43210 | TELEPHONE SERVICES | 300 | 300 | 300 | - | - |
| A225-451-27-43610 | GENERAL LIABILITY | 19,386 | 19,386 | 17,901 | (1,485) | -7.7% |
| A225-451-27-43860 | UTILITIES | 40,000 | 40,000 | 40,000 | - | - |
| A225-451-27-44010 | BUILDING REPAIR & MAINTENANCE | 750 | 750 | 750 | - | - |
| A225-451-27-44030 | IMPROVEMENTS OTHER THAN BLDGS | 5,000 | 5,000 | 5,000 | - | - |
| A225-451-27-44180 | RENTALS | 4,000 | 4,000 | 4,000 | - | - |
| **CENTENNIAL COMPLEX EXPENDITURES** | | 81,436 | 81,436 | 79,951 | (1,485) | -1.8% |
| A225-451-28-42160 | CHEMICALS AND CHEMICAL PRODUCT | 9,000 | 9,000 | 9,000 | - | - |
| A225-451-28-42190 | OPERATING SUPPLIES | 15,000 | 15,000 | 15,000 | - | - |
| A225-451-28-43210 | TELEPHONE SERVICES | 550 | 550 | 550 | - | - |
| A225-451-28-43260 | INTERNET/DATA CIRCUITS | 400 | 400 | 400 | - | - |
| A225-451-28-43610 | GENERAL LIABILITY | 8,169 | 8,169 | 7,462 | (707) | -8.7% |
| A225-451-28-43860 | UTILITIES | 40,000 | 40,000 | 40,000 | - | - |
| A225-451-28-44010 | BUILDING-REPAIR & MAINTENANCE | 3,000 | 3,000 | 3,000 | - | - |
| A225-451-28-44030 | IMPROVEMENTS OTHER THAN BLDGS | 3,000 | 3,000 | 3,000 | - | - |
| A225-451-28-44040 | MACH & EQUIP-REPAIR & MTCE | 1,000 | 1,000 | 1,000 | - | - |
| A225-451-28-44180 | RENTALS | 110 | 110 | 110 | - | - |
| **SOUTHSIDE REGIONAL PARK EXPENDITURES** | | 80,229 | 80,229 | 79,522 | (707) | -0.9% |
| A225-452-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 632,466 | 632,466 | 684,662 | 52,196 | 8.3% |
| A225-452-00-41020 | FULL-TIME EMPLOYEES-OVERTIME | 19,991 | 19,991 | 25,010 | 5,019 | 25.1% |
| A225-452-00-41030 | PART-TIME EMPLOYEES-REGULAR | 12,027 | 12,027 | - | (12,027) | -100.0% |
| A225-452-00-41040 | TEMPORARY EMPLOYEES-REGULAR | 202,013 | 202,013 | 202,023 | 10 | 0.0% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A225-452-00-41050 | TEMPORARY EMPLOYEES-OVERTIME | 4,998 | 4,998 | 4,985 | (13) | -0.3% |
| A225-452-00-41140 | AUTOMOBILE ALLOWANCE | 720 | 720 | - | (720) | -100.0% |
| A225-452-00-41150 | CELL PHONE REIMBURSEMENT | 1,346 | 1,346 | 1,293 | (53) | -3.9% |
| A225-452-00-41210 | PERA CONTRIBUTIONS | 50,211 | 50,211 | 53,600 | 3,389 | 6.7% |
| A225-452-00-41220 | FICA CONTRIBUTIONS | 66,669 | 66,669 | 72,661 | 5,992 | 9.0% |
| A225-452-00-41310 | HEALTH INSURANCE | 111,201 | 111,201 | 131,484 | 20,283 | 18.2% |
| A225-452-00-41330 | LIFE INSURANCE | 258 | 258 | 234 | (24) | -9.3% |
| A225-452-00-41350 | PAID LEAVE | - | - | 3,598 | 3,598 | - |
| A225-452-00-41510 | WORKER'S COMPENSATION | 22,021 | 22,021 | 21,280 | (741) | -3.4% |
| A225-452-00-42080 | OFFICE SUPPLIES | 200 | 200 | 200 | - | - |
| A225-452-00-42120 | MOTOR FUELS | 42,812 | 42,812 | 39,735 | (3,077) | -7.2% |
| A225-452-00-42160 | CHEMICALS & CHEMICAL PRODUCTS | 10,000 | 10,000 | 10,000 | - | - |
| A225-452-00-42170 | CLOTHING | 4,200 | 4,200 | 4,200 | - | - |
| A225-452-00-42190 | OPERATING SUPPLIES | 40,000 | 40,000 | 40,000 | - | - |
| A225-452-00-42280 | REPAIR & MTCE SUPPLIES | 4,380 | 4,380 | 4,380 | - | - |
| A225-452-00-43076 | PAYMENTS TO COUNTY TREASURER | 2,000 | 2,000 | 2,000 | - | - |
| A225-452-00-43090 | ELECTRONIC DATA PROCESSING | 2,670 | 2,670 | 4,160 | 1,490 | 55.8% |
| A225-452-00-43100 | PROFESSIONAL SERVICES | 28,000 | 28,000 | 29,000 | 1,000 | 3.6% |
| A225-452-00-43210 | TELEPHONE SERVICES | 758 | 758 | 758 | - | - |
| A225-452-00-43610 | GENERAL LIABILITY | 88,433 | 88,433 | 86,771 | (1,662) | -1.9% |
| A225-452-00-43630 | AUTOMOBILE INSURANCE | 7,028 | 7,028 | 8,491 | 1,463 | 20.8% |
| A225-452-00-43860 | UTILITIES | 100,000 | 100,000 | 100,000 | - | - |
| A225-452-00-44010 | BUILDING-REPAIR & MAINTENANCE | 4,500 | 4,500 | 4,500 | - | - |
| A225-452-00-44030 | IMPROVEMENTS OTHER THAN BLDGS | 40,000 | 40,000 | 41,200 | 1,200 | 3.0% |
| A225-452-00-44040 | MACH & EQUIP-REPAIR & MTCE | 85,400 | 85,400 | 85,400 | - | - |
| A225-452-00-44180 | RENTALS | 12,000 | 12,000 | 13,000 | 1,000 | 8.3% |
| A225-452-00-44190 | CITY EQUIPMENT RENTAL | 215,789 | 215,789 | 222,263 | 6,474 | 3.0% |
| A225-452-00-44195 | CITY RADIO SYSTEM RENTAL | 10,038 | 10,038 | 10,038 | - | - |
| A225-452-00-44330 | DUES AND SUBSCRIPTIONS | 500 | 500 | 500 | - | - |
| A225-452-00-44370 | TRAVEL, TRAINING, CONFERENCES | 2,500 | 2,500 | 2,500 | - | - |
| **PARK MAINTENANCE EXPENDITURES** | | 1,825,129 | 1,825,129 | 1,909,926 | 84,797 | 4.6% |
| A415-431-25-45400 | MACHINERY & EQUIPMENT | - | 56,492 | - | - | - |
| **CI - SNOW & ICE EXPENDITURES** | | - | 56,492 | - | - | - |
| A415-431-25-39999 | FROM RESERVES | - | 56,492 | - | - | - |
| A415-452-00-36285 | MYHA - MIGHTY DUCKS ARENA | 20,050 | 20,050 | 20,050 | - | - |
| A415-452-00-39205 | TRANSFER - AMERICAN RESUCE ACT PLAN | - | 25,758 | - | - | - |
| A415-452-00-39999 | FROM RESERVES | - | 1,134,712 | - | - | - |
| A415-497-15-39999 | FROM RESERVES | - | 6,729 | - | - | - |
| **CAPITAL IMPROVEMENT REVENUES** | | 20,050 | 1,243,741 | 20,050 | - | - |
| A415-431-70-44010 | BUILDING-REPAIR & MAINTENANCE | 22,000 | 22,000 | - | (22,000) | -100.0% |
| A415-431-70-44030 | IMPROVEMENTS OTHER THAN BLDGS | 108,672 | 108,672 | - | (108,672) | -100.0% |
| A415-431-70-45300 | IMPROVEMENTS OTHER THAN BLDGS | - | - | 104,000 | 104,000 | - |
| **CI - CENTRAL MAINTENANCE BUILDING EXPENDITURES** | | 130,672 | 130,672 | 104,000 | (26,672) | -20.4% |
| A415-431-75-45000 | UNALLOCATED | - | - | 67,000 | 67,000 | - |
| A415-431-75-45400 | MACHINERY & EQUIPMENT | - | - | 14,000 | 14,000 | - |
| **CI - PUBLIC WORKS BUILDING EXPENDITURES** | | - | - | 81,000 | 81,000 | - |
| A415-452-00-42190 | OPERATING SUPPLIES | - | 3,500 | - | - | - |
| A415-452-00-44010 | BUILDING-REPAIR & MAINTENANCE | - | - | 30,000 | 30,000 | - |
| A415-452-00-44030 | IMPROVEMENTS OTHER THAN BLDGS | - | 27,940 | - | - | - |
| A415-452-00-45300 | IMPROVEMENTS OTHER THAN BLDGS | 240,000 | 678,555 | 70,000 | (170,000) | -70.8% |
| A415-452-00-45400 | MACHINERY & EQUIPMENT | 475,000 | 955,475 | 475,000 | - | - |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A415-452-00-47202 | TRANSFER - PERMANENT IMPROVEMENT | - | 210,000 | - | - | - |
| **CI - PARK MAINTENANCE EXPENDITURES** | | 715,000 | 1,875,470 | 575,000 | (140,000) | -19.6% |
| A415-495-00-45300 | MACHINERY & EQUIPMENT | - | - | 8,000 | 8,000 | - |
| A415-495-30-45300 | IMPROVEMENTS OTHER THAN BLDGS | 20,000 | 20,000 | - | (20,000) | -100.0% |
| **CI - SANITATION EXPENDITURES** | | 20,000 | 20,000 | 8,000 | (12,000) | -60.0% |
| A415-496-50-45400 | MACHINERY & EQUIPMENT | 18,000 | 18,000 | 115,000 | 97,000 | 538.9% |
| **CI - RIGHT-OF-WAY MTCE EXPENDITURES** | | 18,000 | 18,000 | 115,000 | 97,000 | 538.9% |
| A415-497-15-42400 | SMALL TOOLS & MINOR EQUIPMENT | - | - | 8,000 | 8,000 | - |
| A415-497-15-44030 | IMPROVEMENTS OTHER THAN BLDGS | - | - | 21,000 | 21,000 | - |
| A415-497-15-45200 | BUILDINGS | - | 3,048 | - | - | - |
| A415-497-15-45300 | IMPROVEMENTS OTHER THAN BLDGS | - | 3,681 | - | - | - |
| A415-497-15-45400 | MACHINERY & EQUIPMENT | - | - | 11,000 | 11,000 | - |
| **CI - VILLAGE GREEN MAINTENANCE EXPENDITURES** | | - | 6,729 | 40,000 | 40,000 | - |
| A415-497-25-42400 | SMALL TOOLS & MINOR EQUIPMENT | - | - | 10,000 | 10,000 | - |
| A415-497-25-44030 | IMPROVEMENTS OTHER THAN BLDGS | - | - | 40,000 | 40,000 | - |
| A415-497-25-45300 | IMPROVEMENTS OTHER THAN BLDGS | - | - | 7,000 | 7,000 | - |
| **CI - MEADOWS MAINTENANCE EXPENDITURES** | | - | - | 57,000 | 57,000 | - |
| A416-452-00-39999 | FROM RESERVES | - | 61,101 | - | - | - |
| A416-497-25-39999 | FROM RESERVES | - | 54,776 | - | - | - |
| **BUILDING IMPROVEMENT REVENUES** | | - | 115,877 | - | - | - |
| A416-452-00-44010 | BUILDING-REPAIR & MAINTENANCE | 30,000 | 78,721 | - | (30,000) | -100.0% |
| A416-452-00-45210 | BUILDING - REHABILITATION | - | 12,380 | - | - | - |
| A416-497-25-45210 | BUILDING - REHABILITATION | - | 54,776 | - | - | - |
| **BUILDING IMPROVEMENT EXPENDITURES** | | 30,000 | 145,877 | - | (30,000) | -100.0% |
| A603-495-00-36210 | INTEREST EARNINGS | 5,389 | 5,389 | 18,393 | 13,004 | 241.3% |
| A603-495-00-36220 | CONTAINER RENTAL | 20,000 | 20,000 | 20,000 | - | - |
| A603-495-00-36250 | BAD DEBT RECOVERY | 10,000 | 10,000 | 10,000 | - | - |
| A603-495-00-36296 | SALE OF REFUSE BAGS | 5,000 | 5,000 | 5,000 | - | - |
| A603-495-00-37010 | SERVICE CHARGES | 3,640,000 | 3,640,000 | 3,970,512 | 330,512 | 9.1% |
| A603-495-00-37020 | DUMPING FEES | 700,000 | 700,000 | 600,000 | (100,000) | -14.3% |
| A603-495-00-39999 | FROM RESERVES | 110,411 | 110,411 | 46,060 | (64,351) | -58.3% |
| A603-495-20-34303 | OTHER SERVICES AND CHARGES | 20,000 | 20,000 | 20,000 | - | - |
| A603-495-30-33620 | COUNTY - RECYCLING ASSISTANCE | 225,000 | 225,000 | 225,000 | - | - |
| A603-495-30-34303 | OTHER SERVICES AND CHARGES | - | - | 4,685 | 4,685 | - |
| A603-495-30-36296 | SALE OF RECYCLABLE MATERIALS | 20,000 | 20,000 | 20,000 | - | - |
| A603-495-30-37010 | SERVICE CHARGES | 1,038,000 | 1,038,000 | 1,132,250 | 94,250 | 9.1% |
| **SANITATION REVENUES** | | 5,793,800 | 5,793,800 | 6,071,900 | 278,100 | 4.8% |
| A603-495-10-41010 | FULL-TIME EMPLOYEES-REGULAR | 1,125,245 | 1,125,245 | 1,234,606 | 109,361 | 9.7% |
| A603-495-10-41020 | FULL-TIME EMPLOYEES-OVERTIME | 52,489 | 52,489 | 52,497 | 8 | 0.0% |
| A603-495-10-41030 | PART-TIME EMPLOYEES-REGULAR | 18,102 | 18,102 | 19,910 | 1,808 | 10.0% |
| A603-495-10-41040 | TEMPORARY EMPLOYEES-REGULAR | 47,003 | 47,003 | 47,003 | - | - |
| A603-495-10-41140 | AUTOMOBILE ALLOWANCE | 1,440 | 1,440 | - | (1,440) | -100.0% |
| A603-495-10-41150 | CELL PHONE REIMBURSEMENT | 1,199 | 1,199 | 1,500 | 301 | 25.1% |
| A603-495-10-41210 | PERA CONTRIBUTIONS | 89,688 | 89,688 | 98,026 | 8,338 | 9.3% |
| A603-495-10-41220 | FICA CONTRIBUTIONS | 95,078 | 95,078 | 104,636 | 9,558 | 10.1% |
| A603-495-10-41310 | HEALTH INSURANCE | 228,866 | 228,866 | 253,745 | 24,879 | 10.9% |
| A603-495-10-41330 | LIFE INSURANCE | 506 | 506 | 507 | 1 | 0.2% |
| A603-495-10-41350 | PAID LEAVE | - | - | 5,349 | 5,349 | - |
| A603-495-10-41510 | WORKER'S COMPENSATION | 35,320 | 35,320 | 35,510 | 190 | 0.5% |
| A603-495-10-42120 | MOTOR FUELS | 149,923 | 149,923 | 152,716 | 2,793 | 1.9% |
| A603-495-10-42170 | CLOTHING | 6,500 | 6,500 | 6,500 | - | - |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A603-495-10-42190 | OPERATING SUPPLIES | 85,000 | 85,000 | 85,000 | - | - |
| A603-495-10-42281 | CONTAINER REPAIR SUPPLIES | 5,000 | 5,000 | 5,000 | - | - |
| A603-495-10-43010 | AUDITING AND ACCOUNTING FEES | 3,970 | 3,970 | 3,970 | - | - |
| A603-495-10-43050 | MEDICAL AND DENTAL FEES | 1,500 | 1,500 | 1,500 | - | - |
| A603-495-10-43076 | PAYMENTS TO COUNTY TREASURER | 560 | 560 | 560 | - | - |
| A603-495-10-43090 | ELECTRONIC DATA PROCESSING | 28,049 | 28,049 | 31,683 | 3,634 | 13.0% |
| A603-495-10-43100 | PROFESSIONAL SERVICES | 28,000 | 28,000 | 28,000 | - | - |
| A603-495-10-43210 | TELEPHONE SERVICES | 1,500 | 1,500 | 1,500 | - | - |
| A603-495-10-43220 | POSTAGE | 250 | 250 | 250 | - | - |
| A603-495-10-43260 | INTERNET/DATA CIRCUITS | 456 | 456 | 456 | - | - |
| A603-495-10-43540 | PRINTING | 250 | 250 | 250 | - | - |
| A603-495-10-43610 | GENERAL LIABILITY | 9,698 | 9,698 | 8,469 | (1,229) | -12.7% |
| A603-495-10-43615 | GENERAL LIABILITY DEDUCTIBLE | 1,000 | 1,000 | 1,000 | - | - |
| A603-495-10-43630 | AUTOMOBILE INSURANCE | 20,992 | 20,992 | 21,735 | 743 | 3.5% |
| A603-495-10-43635 | AUTO LIABILITY DEDUCTIBLE | 3,000 | 3,000 | 3,000 | - | - |
| A603-495-10-43860 | UTILITIES | 80,000 | 80,000 | 80,000 | - | - |
| A603-495-10-44010 | BUILDING-REPAIR & MAINTENANCE | 12,000 | 12,000 | 12,000 | - | - |
| A603-495-10-44030 | IMPROVEMENTS OTHER THAN BLDGS | 50,000 | 50,000 | 50,000 | - | - |
| A603-495-10-44040 | MACH & EQUIP-REPAIR & MTCE | 210,000 | 210,000 | 210,000 | - | - |
| A603-495-10-44041 | CONTAINER - REPAIR & MTCE | 3,950 | 3,950 | 3,950 | - | - |
| A603-495-10-44190 | CITY EQUIPMENT RENTAL | 437,987 | 437,987 | 451,127 | 13,140 | 3.0% |
| A603-495-10-44195 | CITY RADIO SYSTEM RENTAL | 8,501 | 8,501 | 8,501 | - | - |
| A603-495-10-44380 | COUNTY DUMP-FEES | 1,520,000 | 1,520,000 | 1,565,000 | 45,000 | 3.0% |
| A603-495-10-44384 | CREDIT CARD SERVICE CHARGES | 2,000 | 2,000 | 2,000 | - | - |
| A603-495-10-44385 | COLLECTION AND BILLING | 126,000 | 126,000 | 126,000 | - | - |
| A603-495-10-44387 | UNCOLLECTIBLE ACCOUNTS SERVICE | 3,500 | 3,500 | 3,500 | - | - |
| A603-495-10-47200 | TRANSFER - GENERAL | 260,000 | 260,000 | 260,000 | - | - |
| **COLLECTION & DISPOSAL EXPENDITURES** | | 4,754,522 | 4,754,522 | 4,976,956 | 222,434 | 4.7% |
| A603-495-20-41010 | FULL-TIME EMPLOYEES-REGULAR | 46,461 | 46,461 | 51,005 | 4,544 | 9.8% |
| A603-495-20-41040 | TEMPORARY EMPLOYEES-REGULAR | 62,997 | 62,997 | 62,997 | - | - |
| A603-495-20-41150 | CELL PHONE REIMBURSEMENT | 147 | 147 | 147 | - | - |
| A603-495-20-41210 | PERA CONTRIBUTIONS | 3,485 | 3,485 | 3,826 | 341 | 9.8% |
| A603-495-20-41220 | FICA CONTRIBUTIONS | 8,373 | 8,373 | 8,730 | 357 | 4.3% |
| A603-495-20-41310 | HEALTH INSURANCE | 6,324 | 6,324 | 6,653 | 329 | 5.2% |
| A603-495-20-41330 | LIFE INSURANCE | 19 | 19 | 19 | - | - |
| A603-495-20-41350 | PAID LEAVE | - | - | 451 | 451 | - |
| A603-495-20-41510 | WORKER'S COMPENSATION | 2,653 | 2,653 | 2,373 | (280) | -10.6% |
| A603-495-20-42120 | MOTOR FUELS | 24,532 | 24,532 | 26,336 | 1,804 | 7.4% |
| A603-495-20-42190 | OPERATING SUPPLIES | 2,000 | 2,000 | 2,000 | - | - |
| A603-495-20-43210 | TELEPHONE SERVICES | 300 | 300 | 300 | - | - |
| A603-495-20-43260 | INTERNET/DATA CIRCUITS | 800 | 800 | 800 | - | - |
| A603-495-20-43610 | GENERAL LIABILITY | 1,787 | 1,787 | 1,333 | (454) | -25.4% |
| A603-495-20-43630 | AUTOMOBILE INSURANCE | - | - | 615 | 615 | - |
| A603-495-20-43860 | UTILITIES | 1,500 | 1,500 | 1,500 | - | - |
| A603-495-20-44030 | IMPROVEMENTS OTHER THAN BLDGS | 2,000 | 2,000 | 2,000 | - | - |
| A603-495-20-44040 | MACH & EQUIP-REPAIR & MTCE | 15,000 | 15,000 | 15,000 | - | - |
| A603-495-20-44180 | RENTALS | 150 | 150 | 150 | - | - |
| A603-495-20-44190 | CITY EQUIPMENT RENTAL | 17,963 | 17,963 | 18,502 | 539 | 3.0% |
| A603-495-20-44195 | CITY RADIO SYSTEM RENTAL | 297 | 297 | 297 | - | - |
| **COMPOSTING EXPENDITURES** | | 196,788 | 196,788 | 205,034 | 8,246 | 4.2% |
| A603-495-30-41010 | FULL-TIME EMPLOYEES-REGULAR | 187,593 | 187,593 | 205,815 | 18,222 | 9.7% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A603-495-30-41020 | FULL-TIME EMPLOYEES-OVERTIME | 12,999 | 12,999 | 12,995 | (4) | 0.0% |
| A603-495-30-41030 | PART-TIME EMPLOYEES-REGULAR | 6,034 | 6,034 | 6,637 | 603 | 10.0% |
| A603-495-30-41210 | PERA CONTRIBUTIONS | 15,497 | 15,497 | 16,909 | 1,412 | 9.1% |
| A603-495-30-41220 | FICA CONTRIBUTIONS | 15,806 | 15,806 | 17,400 | 1,594 | 10.1% |
| A603-495-30-41310 | HEALTH INSURANCE | 34,687 | 34,687 | 36,681 | 1,994 | 5.7% |
| A603-495-30-41330 | LIFE INSURANCE | 80 | 80 | 80 | - | - |
| A603-495-30-41350 | PAID LEAVE | - | - | 891 | 891 | - |
| A603-495-30-41510 | WORKER'S COMPENSATION | 6,152 | 6,152 | 6,133 | (19) | -0.3% |
| A603-495-30-42120 | MOTOR FUELS | 26,649 | 26,649 | 27,062 | 413 | 1.5% |
| A603-495-30-42190 | OPERATING SUPPLIES | 30,000 | 30,000 | 30,000 | - | - |
| A603-495-30-43260 | INTERNET/DATA CIRCUITS | 3,000 | 3,000 | 3,000 | - | - |
| A603-495-30-43610 | GENERAL LIABILITY | 2,362 | 2,362 | 1,837 | (525) | -22.2% |
| A603-495-30-43630 | AUTOMOBILE INSURANCE | 3,394 | 3,394 | 3,631 | 237 | 7.0% |
| A603-495-30-44040 | MACH & EQUIP-REPAIR & MTCE | 28,000 | 28,000 | 28,000 | - | - |
| A603-495-30-44180 | RENTALS | 2,100 | 2,100 | 2,100 | - | - |
| A603-495-30-44190 | CITY EQUIPMENT RENTAL | 86,722 | 86,722 | 89,324 | 2,602 | 3.0% |
| A603-495-30-44195 | CITY RADIO SYSTEM RENTAL | 915 | 915 | 915 | - | - |
| A603-495-30-44370 | TRAVEL, TRAINING, CONFERENCES | 500 | 500 | 500 | - | - |
| A603-495-30-44380 | DUMP FEES | 380,000 | 380,000 | 400,000 | 20,000 | 5.3% |
| **RECYCLING EXPENDITURES** | | **842,490** | **842,490** | **889,910** | **47,420** | **5.6%** |
| A613-497-15-41010 | FULL-TIME EMPLOYEES-REGULAR | 239,714 | 239,714 | 262,612 | 22,898 | 9.6% |
| A613-497-15-41020 | FULL-TIME EMPLOYEES-OVERTIME | 4,998 | 4,998 | 4,985 | (13) | -0.3% |
| A613-497-15-41040 | TEMPORARY EMPLOYEES-REGULAR | 110,000 | 110,000 | 109,999 | (1) | 0.0% |
| A613-497-15-41050 | TEMPORARY EMPLOYEES-OVERTIME | - | - | 5,014 | 5,014 | - |
| A613-497-15-41150 | CELL PHONE REIMBURSEMENT | 588 | 588 | 588 | - | - |
| A613-497-15-41210 | PERA CONTRIBUTIONS | 18,353 | 18,353 | 20,446 | 2,093 | 11.4% |
| A613-497-15-41220 | FICA CONTRIBUTIONS | 25,990 | 25,990 | 28,772 | 2,782 | 10.7% |
| A613-497-15-41310 | HEALTH INSURANCE | 41,107 | 41,107 | 50,219 | 9,112 | 22.2% |
| A613-497-15-41330 | LIFE INSURANCE | 113 | 113 | 143 | 30 | 26.5% |
| A613-497-15-41350 | PAID LEAVE | - | - | 1,512 | 1,512 | - |
| A613-497-15-41510 | WORKER'S COMPENSATION | 1,859 | 1,859 | 3,529 | 1,670 | 89.8% |
| A613-497-15-42120 | MOTOR FUELS | 25,000 | 25,000 | 26,789 | 1,789 | 7.2% |
| A613-497-15-42130 | LUBRICANTS AND ADDITIVES | 1,530 | 1,530 | 1,530 | - | - |
| A613-497-15-42160 | CHEMICALS & CHEMICAL PRODUCTS | 40,000 | 40,000 | 41,200 | 1,200 | 3.0% |
| A613-497-15-42175 | FERTILIZERS | 22,000 | 22,000 | 22,000 | - | - |
| A613-497-15-42180 | SEED AND SOIL | 6,000 | 6,000 | 6,000 | - | - |
| A613-497-15-42190 | OPERATING SUPPLIES | 13,800 | 13,800 | 14,200 | 400 | 2.9% |
| A613-497-15-42270 | UTILITY SYSTEM SUPPLIES | 7,500 | 7,500 | 10,000 | 2,500 | 33.3% |
| A613-497-15-42400 | SMALL TOOLS & MINOR EQUIPMENT | 1,500 | 1,500 | 1,500 | - | - |
| A613-497-15-43076 | PAYMENTS TO COUNTY TREASURER | 280 | 280 | 280 | - | - |
| A613-497-15-43090 | ELECTRONIC DATA PROCESSING | 5,892 | 5,892 | 8,548 | 2,656 | 45.1% |
| A613-497-15-43210 | TELEPHONE SERVICES | 660 | 660 | 660 | - | - |
| A613-497-15-43260 | INTERNET/DATA CIRCUITS | 449 | 449 | 449 | - | - |
| A613-497-15-43610 | GENERAL LIABILITY | 5,279 | 5,279 | 5,141 | (138) | -2.6% |
| A613-497-15-43630 | AUTOMOBILE INSURANCE | 335 | 335 | 359 | 24 | 7.2% |
| A613-497-15-43860 | UTILITIES | 28,000 | 28,000 | 28,000 | - | - |
| A613-497-15-44010 | BUILDING-REPAIR & MAINTENANCE | 1,000 | 1,000 | 1,000 | - | - |
| A613-497-15-44020 | UTILITY SYSTEM MAINTENANCE | 1,500 | 1,500 | 1,500 | - | - |
| A613-497-15-44030 | IMPROVEMENTS OTHER THAN BLDGS | 40,000 | 40,000 | 20,000 | (20,000) | -50.0% |
| A613-497-15-44040 | MACH & EQUIP-REPAIR & MTCE | 9,000 | 9,000 | 9,000 | - | - |
| A613-497-15-44180 | RENTALS | 2,500 | 2,500 | 2,500 | - | - |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A613-497-15-44190 | CITY EQUIPMENT RENTAL | 98,863 | 98,863 | 101,829 | 2,966 | 3.0% |
| A613-497-15-44195 | CITY RADIO SYSTEM RENTAL | 457 | 457 | 457 | - | - |
| A613-497-15-44330 | DUES AND SUBSCRIPTIONS | 625 | 625 | 625 | - | - |
| A613-497-15-44370 | TRAVEL, TRAINING, CONFERENCES | 600 | 600 | 600 | - | - |
| A613-497-15-45300 | IMPROVEMENTS OTHER THAN BLDGS | 25,000 | 25,000 | - | (25,000) | -100.0% |
| A613-497-15-45400 | MACHINERY AND EQUIPMENT | 8,000 | 8,000 | - | (8,000) | -100.0% |
| **VILLAGE GREEN MAINTENANCE EXPENDITURES** | | 788,492 | 788,492 | 791,986 | 3,494 | 0.4% |
| A613-497-25-41010 | FULL-TIME EMPLOYEES-REGULAR | 214,763 | 214,763 | 173,929 | (40,834) | -19.0% |
| A613-497-25-41020 | FULL-TIME EMPLOYEES-OVERTIME | 7,510 | 7,510 | 7,521 | 11 | 0.1% |
| A613-497-25-41040 | TEMPORARY EMPLOYEES-REGULAR | 120,000 | 120,000 | 120,021 | 21 | 0.0% |
| A613-497-25-41050 | TEMPORARY EMPLOYEES-OVERTIME | - | - | 1,009 | 1,009 | - |
| A613-497-25-41150 | CELL PHONE REIMBURSEMENT | 588 | 588 | - | (588) | -100.0% |
| A613-497-25-41210 | PERA CONTRIBUTIONS | 16,671 | 16,671 | 13,685 | (2,986) | -17.9% |
| A613-497-25-41220 | FICA CONTRIBUTIONS | 25,802 | 25,802 | 22,852 | (2,950) | -11.4% |
| A613-497-25-41310 | HEALTH INSURANCE | 40,669 | 40,669 | 36,574 | (4,095) | -10.1% |
| A613-497-25-41330 | LIFE INSURANCE | 93 | 93 | 75 | (18) | -19.4% |
| A613-497-25-41350 | PAID LEAVE | - | - | 1,195 | 1,195 | - |
| A613-497-25-41510 | WORKER'S COMPENSATION | 2,092 | 2,092 | 3,055 | 963 | 46.0% |
| A613-497-25-42120 | MOTOR FUELS | 25,000 | 25,000 | 26,514 | 1,514 | 6.1% |
| A613-497-25-42130 | LUBRICANTS AND ADDITIVES | 2,000 | 2,000 | 2,000 | - | - |
| A613-497-25-42160 | CHEMICALS & CHEMICAL PRODUCTS | 27,000 | 27,000 | 27,800 | 800 | 3.0% |
| A613-497-25-42175 | FERTILIZERS | 33,000 | 33,000 | 33,000 | - | - |
| A613-497-25-42180 | SEED AND SOIL | 17,250 | 17,250 | 17,250 | - | - |
| A613-497-25-42190 | OPERATING SUPPLIES | 9,250 | 9,250 | 11,000 | 1,750 | 18.9% |
| A613-497-25-42270 | UTILITY SYSTEM SUPPLIES | 5,000 | 5,000 | 5,250 | 250 | 5.0% |
| A613-497-25-43090 | ELECTRONIC DATA PROCESSING | 8,146 | 8,146 | 7,112 | (1,034) | -12.7% |
| A613-497-25-43100 | PROFESSIONAL SERVICES | 10,000 | 10,000 | 10,000 | - | - |
| A613-497-25-43210 | TELEPHONE SERVICES | 610 | 610 | 610 | - | - |
| A613-497-25-43260 | INTERNET/DATA CIRCUITS | 450 | 450 | 450 | - | - |
| A613-497-25-43610 | GENERAL LIABILITY | 3,647 | 3,647 | 3,209 | (438) | -12.0% |
| A613-497-25-43630 | AUTOMOBILE INSURANCE | 561 | 561 | 597 | 36 | 6.4% |
| A613-497-25-43860 | UTILITIES | 35,000 | 35,000 | 45,000 | 10,000 | 28.6% |
| A613-497-25-44010 | BUILDING-REPAIR & MAINTENANCE | 500 | 500 | 500 | - | - |
| A613-497-25-44020 | UTILITY SYSTEM MAINTENANCE | 3,000 | 3,000 | 3,000 | - | - |
| A613-497-25-44030 | IMPROVEMENTS OTHER THAN BLDGS | 32,500 | 32,500 | 15,000 | (17,500) | -53.8% |
| A613-497-25-44040 | MACH & EQUIP-REPAIR & MTCE | 33,000 | 33,000 | 33,000 | - | - |
| A613-497-25-44180 | RENTALS | 12,000 | 12,000 | 12,000 | - | - |
| A613-497-25-44190 | CITY EQUIPMENT RENTAL | 104,751 | 104,751 | 107,894 | 3,143 | 3.0% |
| A613-497-25-44195 | CITY RADIO SYSTEM RENTAL | 457 | 457 | 457 | - | - |
| A613-497-25-44330 | DUES AND SUBSCRIPTIONS | 675 | 675 | 675 | - | - |
| A613-497-25-44370 | TRAVEL, TRAINING, CONFERENCES | 1,500 | 1,500 | 1,500 | - | - |
| A613-497-25-45400 | MACHINERY AND EQUIPMENT | 10,000 | 10,000 | - | (10,000) | -100.0% |
| **MEADOWS GOLF COURSE MTCE EXPENDITURES** | | 803,485 | 803,485 | 743,734 | (59,751) | -7.4% |
| A651-496-00-34303 | OTHER SERVICES AND CHARGES | 5,000 | 5,000 | 5,000 | - | - |
| A651-496-00-36210 | INTEREST EARNINGS | 7,000 | 7,000 | 3,560 | (3,440) | -49.1% |
| A651-496-00-37010 | SERVICE CHARGES | 1,204,543 | 1,204,543 | 1,315,557 | 111,014 | 9.2% |
| A651-496-00-37020 | TREE DISPOSAL/BRANCH PICKUP | 20,000 | 20,000 | 20,000 | - | - |
| A651-496-00-39221 | TRANSFER - MOSQUITO CONTROL | 150,000 | 150,000 | 150,000 | - | - |
| A651-496-90-33422 | STATE - FORESTRY GRANT | 106,000 | 106,000 | 101,250 | (4,750) | -4.5% |
| **FORESTRY REVENUES** | | 1,492,543 | 1,492,543 | 1,595,367 | 102,824 | 6.9% |
| A651-496-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 507,256 | 507,256 | 587,115 | 79,859 | 15.7% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A651-496-00-41020 | FULL TIME EMPLOYEES-OVERTIME | 4,998 | 4,998 | 4,985 | (13) | -0.3% |
| A651-496-00-41030 | PART-TIME EMPLOYEES-REGULAR | 12,027 | 12,027 | - | (12,027) | -100.0% |
| A651-496-00-41040 | TEMPORARY EMPLOYEES-REGULAR | 100,022 | 100,022 | 100,020 | (2) | 0.0% |
| A651-496-00-41140 | AUTOMOBILE ALLOWANCE | 720 | 720 | - | (720) | -100.0% |
| A651-496-00-41150 | CELL PHONE REIMBURSEMENT | 735 | 735 | 736 | 1 | 0.1% |
| A651-496-00-41210 | PERA CONTRIBUTIONS | 39,321 | 39,321 | 44,408 | 5,087 | 12.9% |
| A651-496-00-41220 | FICA CONTRIBUTIONS | 47,759 | 47,759 | 54,096 | 6,337 | 13.3% |
| A651-496-00-41310 | HEALTH INSURANCE | 121,118 | 121,118 | 115,724 | (5,394) | -4.5% |
| A651-496-00-41330 | LIFE INSURANCE | 244 | 244 | 258 | 14 | 5.7% |
| A651-496-00-41350 | PAID LEAVE | - | - | 2,734 | 2,734 | - |
| A651-496-00-41510 | WORKER'S COMPENSATION | 16,124 | 16,124 | 16,415 | 291 | 1.8% |
| A651-496-00-42080 | OFFICE SUPPLIES | 575 | 575 | 575 | - | - |
| A651-496-00-42120 | MOTOR FUELS | 41,404 | 41,404 | 34,252 | (7,152) | -17.3% |
| A651-496-00-42170 | CLOTHING | 4,000 | 4,000 | 4,000 | - | - |
| A651-496-00-42190 | OPERATING SUPPLIES | 85,000 | 85,000 | 85,000 | - | - |
| A651-496-00-42191 | TREES | 55,000 | 55,000 | 60,000 | 5,000 | 9.1% |
| A651-496-00-42400 | SMALL TOOLS & MINOR EQUIPMENT | - | - | 4,500 | 4,500 | - |
| A651-496-00-43090 | ELECTRONIC DATA PROCESSING | 8,444 | 8,444 | 14,995 | 6,551 | 77.6% |
| A651-496-00-43100 | PROFESSIONAL SERVICES | 10,000 | 10,000 | 10,300 | 300 | 3.0% |
| A651-496-00-43210 | TELEPHONE SERVICES | 100 | 100 | 100 | - | - |
| A651-496-00-43220 | POSTAGE | 425 | 425 | 425 | - | - |
| A651-496-00-43260 | INTERNET/DATA CIRCUITS | 695 | 695 | 1,000 | 305 | 43.9% |
| A651-496-00-43540 | PRINTING | 500 | 500 | 1,000 | 500 | 100.0% |
| A651-496-00-43610 | GENERAL LIABILITY | 3,170 | 3,170 | 3,240 | 70 | 2.2% |
| A651-496-00-43630 | AUTOMOBILE INSURANCE | 4,859 | 4,859 | 5,221 | 362 | 7.5% |
| A651-496-00-44030 | IMPROVEMENTS OTHER THAN BLDGS | 35,000 | 35,000 | 37,500 | 2,500 | 7.1% |
| A651-496-00-44040 | MACH & EQUIP-REPAIR & MTCE | 52,000 | 52,000 | 65,000 | 13,000 | 25.0% |
| A651-496-00-44180 | RENTALS | 750 | 750 | 750 | - | - |
| A651-496-00-44190 | CITY EQUIPMENT RENTAL | 124,066 | 124,066 | 127,788 | 3,722 | 3.0% |
| A651-496-00-44195 | CITY RADIO SYSTEM RENTAL | 4,369 | 4,369 | 4,369 | - | - |
| A651-496-00-44330 | DUES AND SUBSCRIPTIONS | 1,500 | 1,500 | 1,500 | - | - |
| A651-496-00-44370 | TRAVEL, TRAINING, CONFERENCES | 3,500 | 3,500 | 3,500 | - | - |
| A651-496-00-44384 | CREDIT CARD SERVICE CHARGES | 100 | 100 | 100 | - | - |
| A651-496-00-44385 | COLLECTION AND BILLING | 26,500 | 26,500 | 26,500 | - | - |
| A651-496-00-47200 | TRANSFER - GENERAL | 50,000 | 50,000 | 50,000 | - | - |
| A651-496-00-49999 | TO RESERVES | 24,262 | 24,262 | 26,011 | 1,749 | 7.2% |
| A651-496-90-42191 | TREES | 46,000 | 46,000 | 41,250 | (4,750) | -10.3% |
| A651-496-90-44030 | IMPROVEMENTS OTHER THAN BLDGS | 60,000 | 60,000 | 60,000 | - | - |
| **FORESTRY EXPENDITURES** | | 1,492,543 | 1,492,543 | 1,595,367 | 102,824 | 6.9% |
| A652-496-50-32240 | ANIMAL LICENSES | 3,500 | 3,500 | 3,500 | - | - |
| A652-496-50-32260 | ANIMAL RESCUE FEE | 110,000 | 110,000 | - | (110,000) | -100.0% |
| A652-496-50-37010 | SERVICE CHARGES | - | - | 110,000 | 110,000 | - |
| A652-496-50-37020 | IMPOUND FEES | 12,626 | 12,626 | 12,626 | - | - |
| A652-496-50-39999 | FROM RESERVES | - | - | 408 | 408 | - |
| **ANIMAL CONTROL REVENUES** | | 126,126 | 126,126 | 126,534 | 408 | 0.3% |
| A652-496-50-43610 | GENERAL LIABILITY | 57 | 57 | 59 | 2 | 3.5% |
| A652-496-50-44190 | CITY EQUIPMENT RENTAL | 13,533 | 13,533 | 13,939 | 406 | 3.0% |
| A652-496-50-44195 | CITY RADIO SYSTEM RENTAL | 1,136 | 1,136 | 1,136 | - | - |
| A652-496-50-44384 | CREDIT CARD SERVICE CHARGES | 75 | 75 | 75 | - | - |
| A652-496-50-44385 | ANIMAL CARE | 65,000 | 65,000 | 65,000 | - | - |
| A652-496-50-44395 | COLLECTION AND BILLING | 5,300 | 5,300 | 5,300 | - | - |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A652-496-50-47200 | TRANSFER - GENERAL | 6,025 | 6,025 | 6,025 | - | - |
| A652-496-50-47201 | TRANSFER - CSO | 35,000 | 35,000 | 35,000 | - | - |
| **ANIMAL CONTROL EXPENDITURES** | | 126,126 | 126,126 | 126,534 | 408 | 0.3% |
| A653-496-50-33630 | BUF RED RVR WATERSHED DISTR | 79,750 | 79,750 | 79,750 | - | - |
| A653-496-50-36210 | INTEREST EARNINGS | 6,000 | 6,000 | 10,396 | 4,396 | 73.3% |
| A653-496-50-37010 | SERVICE CHARGES | 400,000 | 400,000 | 400,000 | - | - |
| A653-496-50-39999 | FROM RESERVES | 100,856 | 100,856 | 83,738 | (17,118) | -17.0% |
| **RIGHT-OF-WAY MAINTENANCE REVENUES** | | 586,606 | 586,606 | 573,884 | (12,722) | 1 |
| A653-496-50-41010 | FULL-TIME EMPLOYEES-REGULAR | 89,997 | 89,997 | 88,488 | (1,509) | -1.7% |
| A653-496-50-41020 | FULL-TIME EMPLOYEES-OVERTIME | 983 | 983 | 5,014 | 4,031 | 410.1% |
| A653-496-50-41040 | TEMPORARY EMPLOYEES-REGULAR | 118,016 | 118,016 | 118,026 | 10 | 0.0% |
| A653-496-50-41140 | AUTOMOBILE ALLOWANCE | 240 | 240 | - | (240) | -100.0% |
| A653-496-50-41150 | CELL PHONE REIMBURSEMENT | 294 | 294 | 58 | (236) | -80.3% |
| A653-496-50-41210 | PERA CONTRIBUTIONS | 6,824 | 6,824 | 7,013 | 189 | 2.8% |
| A653-496-50-41220 | FICA CONTRIBUTIONS | 15,988 | 15,988 | 16,249 | 261 | 1.6% |
| A653-496-50-41310 | HEALTH INSURANCE | 13,190 | 13,190 | 16,366 | 3,176 | 24.1% |
| A653-496-50-41330 | LIFE INSURANCE | 43 | 43 | 22 | (21) | -48.8% |
| A653-496-50-41350 | PAID LEAVE | - | - | 836 | 836 | - |
| A653-496-50-41510 | WORKER'S COMPENSATION | 5,535 | 5,535 | 4,470 | (1,065) | -19.2% |
| A653-496-50-42080 | OFFICE SUPPLIES | 500 | 500 | 500 | - | - |
| A653-496-50-42120 | MOTOR FUELS | 11,779 | 11,779 | 11,419 | (360) | -3.1% |
| A653-496-50-42160 | CHEMICALS & CHEMICAL PRODUCTS | 40,000 | 40,000 | 40,000 | - | - |
| A653-496-50-42190 | OPERATING SUPPLIES | 14,000 | 14,000 | 14,000 | - | - |
| A653-496-50-43100 | PROFESSIONAL SERVICES | 30,000 | 30,000 | 42,000 | 12,000 | 40.0% |
| A653-496-50-43610 | GENERAL LIABILITY | 1,770 | 1,770 | 1,942 | 172 | 9.7% |
| A653-496-50-43630 | AUTOMOBILE INSURANCE | 1,761 | 1,761 | 1,880 | 119 | 6.8% |
| A653-496-50-44030 | IMPROVEMENTS OTHER THAN BLDGS | 25,000 | 25,000 | 25,000 | - | - |
| A653-496-50-44040 | MACH & EQUIP-REPAIR & MTCE | 47,960 | 47,960 | 47,960 | - | - |
| A653-496-50-44190 | CITY EQUIPMENT RENTAL | 97,166 | 97,166 | 100,081 | 2,915 | 3.0% |
| A653-496-50-44370 | TRAVEL, TRAINING, CONFERENCES | 500 | 500 | 500 | - | - |
| A653-496-50-44395 | COLLECTION AND BILLING | 9,560 | 9,560 | 9,560 | - | - |
| A653-496-50-45300 | IMPROVEMENTS OTHER THAN BLDGS | 25,000 | 25,000 | - | (25,000) | -100.0% |
| A653-496-50-45400 | MACHINERY AND EQUIPMENT | 8,000 | 8,000 | - | (8,000) | -100.0% |
| A653-496-50-47200 | TRANSFER - GENERAL | 22,500 | 22,500 | 22,500 | - | - |
| **RIGHT-OF-WAY MAINTENANCE EXPENDITURES** | | 586,606 | 586,606 | 573,884 | (12,722) | -2.2% |
| A654-496-50-36210 | INTEREST EARNINGS | 10,000 | 10,000 | 18,677 | 8,677 | 86.8% |
| A654-496-50-37010 | SERVICE CHARGES | 222,000 | 222,000 | 222,000 | - | - |
| A654-496-50-39999 | FROM RESERVES | 155,473 | 155,473 | 178,346 | 22,873 | 14.7% |
| **MOSQUITO CONTROL REVENUES** | | 387,473 | 387,473 | 419,023 | 31,550 | 8.1% |
| A654-496-50-41010 | FULL-TIME EMPLOYEES-REGULAR | 10,363 | 10,363 | 11,267 | 904 | 8.7% |
| A654-496-50-41140 | AUTOMOBILE ALLOWANCE | 240 | 240 | - | (240) | -100.0% |
| A654-496-50-41150 | CELL PHONE REIMBURSEMENT | 30 | 30 | 29 | (1) | -3.3% |
| A654-496-50-41210 | PERA CONTRIBUTIONS | 777 | 777 | 845 | 68 | 8.8% |
| A654-496-50-41220 | FICA CONTRIBUTIONS | 793 | 793 | 872 | 79 | 10.0% |
| A654-496-50-41310 | HEALTH INSURANCE | 1,681 | 1,681 | 2,999 | 1,318 | 78.4% |
| A654-496-50-41330 | LIFE INSURANCE | 6 | 6 | 6 | - | - |
| A654-496-50-41350 | PAID LEAVE | - | - | 45 | 45 | - |
| A654-496-50-41510 | WORKER'S COMPENSATION | 33 | 33 | 38 | 5 | 15.2% |
| A654-496-50-42190 | OPERATING SUPPLIES | 1,250 | 1,250 | 1,250 | - | - |
| A654-496-50-43100 | PROFESSIONAL SERVICES | 205,000 | 205,000 | 235,000 | 30,000 | 14.6% |
| A654-496-50-43610 | GENERAL LIABILITY | 146 | 146 | 172 | 26 | 17.8% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A654-496-50-44395 | COLLECTION AND BILLING | 5,250 | 5,250 | 5,250 | - | - |
| A654-496-50-47200 | TRANSFER - GENERAL | 11,250 | 11,250 | 11,250 | - | - |
| A654-496-50-47217 | TRANSFER - FORESTRY | 150,000 | 150,000 | 150,000 | - | - |
| A654-496-50-49999 | TO RESERVES | 654 | 654 | - | (654) | -100.0% |
| **MOSQUITO CONTROL EXPENDITURES** | | 387,473 | 387,473 | 419,023 | 31,550 | 8.1% |
| A701-499-50-36210 | INTEREST EARNINGS | 75,000 | 75,000 | 113,317 | 38,317 | 51.1% |
| A701-499-50-36275 | REFUNDS/REIMBURSEMENTS | - | 253,420 | - | - | - |
| A701-499-50-36291 | SALE OF EQUIPMENT | 100,000 | 100,000 | 100,000 | - | - |
| A701-499-50-38400 | VEHICLE & EQUIPMENT CHARGES | 3,013,569 | 3,013,569 | 3,103,982 | 90,413 | 3.0% |
| A701-499-50-38410 | FUEL SYSTEM REPLACE & MTCE | 25,000 | 25,000 | 25,000 | - | - |
| A701-499-50-39203 | TRANSFER - CAPITAL IMPROVEMENT | - | 6,656 | - | - | - |
| A701-499-50-39226 | TRANSFER - RIGHT OF WAY | - | 3,039 | - | - | - |
| A701-499-50-39999 | FROM RESERVES | 430,095 | 3,314,706 | - | (430,095) | -100.0% |
| **VEHICLES & EQUIPMENT REVENUES** | | 3,643,664 | 6,791,390 | 3,342,299 | (301,365) | -8.3% |
| A701-499-50-41010 | FULL-TIME EMPLOYEES-REGULAR | 24,139 | 24,139 | 26,495 | 2,356 | 9.8% |
| A701-499-50-41150 | CELL PHONE REIMBURSEMENT | 147 | 147 | 147 | - | - |
| A701-499-50-41210 | PERA CONTRIBUTIONS | 1,810 | 1,810 | 1,988 | 178 | 9.8% |
| A701-499-50-41220 | FICA CONTRIBUTIONS | 1,846 | 1,846 | 2,051 | 205 | 11.1% |
| A701-499-50-41310 | HEALTH INSURANCE | 5,512 | 5,512 | 5,830 | 318 | 5.8% |
| A701-499-50-41330 | LIFE INSURANCE | 13 | 13 | 14 | 1 | 7.7% |
| A701-499-50-41350 | PAID LEAVE | - | - | 105 | 105 | - |
| A701-499-50-41510 | WORKER'S COMPENSATION | 82 | 82 | 100 | 18 | 22.0% |
| A701-499-50-42190 | OPERATING SUPPLIES | 100 | 100 | 100 | - | - |
| A701-499-50-43610 | GENERAL LIABILITY | - | - | 45 | 45 | - |
| A701-499-50-44040 | MACH & EQUIP-REPAIR & MTCE | 3,500 | 3,500 | 3,500 | - | - |
| A701-499-50-44380 | AUCTION | 10,000 | 10,000 | 10,000 | - | - |
| A701-499-50-45400 | MACHINERY AND EQUIPMENT | 3,596,515 | 6,744,241 | 3,261,314 | (335,201) | -9.3% |
| A701-499-50-49999 | TO RESERVES | - | - | 30,610 | 30,610 | - |
| **VEHICLES & EQUIPMENT EXPENDITURES** | | 3,643,664 | 6,791,390 | 3,342,299 | (301,365) | -8.3% |
| A702-499-50-34308 | GARAGE LABOR | 340,000 | 340,000 | 369,000 | 29,000 | 8.5% |
| A702-499-50-34309 | GASOLINE AND OIL | 788,000 | 788,000 | 752,500 | (35,500) | -4.5% |
| A702-499-50-34310 | PARTS & MATERIALS | 810,000 | 810,000 | 935,000 | 125,000 | 15.4% |
| A702-499-50-36275 | REFUNDS/REIMBURSEMENTS | 450 | 450 | 450 | - | - |
| A702-499-50-36301 | MISCELLANEOUS | 258 | 258 | 258 | - | - |
| **MAINTENANCE SHOP REVENUES** | | 1,938,708 | 1,938,708 | 2,057,208 | 118,500 | 6.1% |
| A702-499-50-41010 | FULL-TIME EMPLOYEES-REGULAR | 245,577 | 245,577 | 269,455 | 23,878 | 9.7% |
| A702-499-50-41020 | FULL-TIME EMPLOYEES-OVERTIME | 1,994 | 1,994 | 1,960 | (34) | -1.7% |
| A702-499-50-41210 | PERA CONTRIBUTIONS | 18,568 | 18,568 | 20,357 | 1,789 | 9.6% |
| A702-499-50-41220 | FICA CONTRIBUTIONS | 18,939 | 18,939 | 20,962 | 2,023 | 10.7% |
| A702-499-50-41310 | HEALTH INSURANCE | 50,893 | 50,893 | 47,772 | (3,121) | -6.1% |
| A702-499-50-41330 | LIFE INSURANCE | 80 | 80 | 80 | - | - |
| A702-499-50-41350 | PAID LEAVE | - | - | 1,073 | 1,073 | - |
| A702-499-50-41510 | WORKER'S COMPENSATION | 3,817 | 3,817 | 5,514 | 1,697 | 44.5% |
| A702-499-50-42170 | CLOTHING | 3,500 | 3,500 | 3,500 | - | - |
| A702-499-50-42190 | OPERATING SUPPLIES | 36,000 | 36,000 | 36,000 | - | - |
| A702-499-50-42600 | VEHICLES PARTS AND REPAIRS | 700,000 | 700,000 | 850,000 | 150,000 | 21.4% |
| A702-499-50-42610 | PARTS INVENTORY | 50,000 | 50,000 | 75,000 | 25,000 | 50.0% |
| A702-499-50-42650 | MOTOR FUELS - BULK | 788,000 | 788,000 | 664,600 | (123,400) | -15.7% |
| A702-499-50-43090 | ELECTRONIC DATA PROCESSING | 2,530 | 2,530 | 2,660 | 130 | 5.1% |
| A702-499-50-43210 | TELEPHONE SERVICES | 900 | 900 | 900 | - | - |
| A702-499-50-43610 | GENERAL LIABILITY | 2,175 | 2,175 | 1,972 | (203) | -9.3% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | 2026 to 2025 Original % Chg |
|---|---|---|---|---|---|---|
| A702-499-50-43630 | AUTOMOBILE INSURANCE | 935 | 935 | 635 | (300) | -32.1% |
| A702-499-50-43860 | UTILITIES | 12,000 | 12,000 | 12,000 | - | - |
| A702-499-50-44040 | MACH & EQUIP-REPAIR & MTCE | 2,550 | 2,550 | 2,550 | - | - |
| A702-499-50-44370 | TRAVEL, TRAINING, CONFERENCES | 250 | 250 | 250 | - | - |
| A702-499-50-49999 | TO RESERVES | - | - | 39,968 | 39,968 | - |
| **MAINTENANCE SHOP EXPENDITURES** | | 1,938,708 | 1,938,708 | 2,057,208 | 118,500 | 6.1% |
| | **TOTAL PUBLIC WORKS REVENUES** | **$14,666,490** | **$19,217,380** | **$14,884,959** | **$218,469** | **1.5%** |
| | **TOTAL PUBLIC WORKS EXPENDITURES** | **$22,346,848** | **$26,897,738** | **$22,959,238** | **$612,390** | **2.7%** |

## CITY OF MOORHEAD
## 2025 - 2026 BUDGET COMPARISON
## COMMUNITY DEVELOPMENT DEPARTMENT

| *Acct #* | | 2025 BUDGET | 2026 BUDGET | INCREASE (DECREASE) |
|---|---|---|---|---|
| | Development Services Division: | | | |
| *100-415-50* | Assessing | 722,722 | 785,299 | 62,577 |
| *100-419-10* | Planning & Zoning | 671,131 | 729,587 | 58,456 |
| *100-419-15* | City Public Art and Culture | 11,500 | 12,500 | 1,000 |
| *100-424-00* | Building Codes | 697,005 | 750,653 | 53,648 |
| *612 Fund* | Municipal Airport | 746,666 | 444,465 | (302,201) |
| | | 2,849,024 | 2,722,504 | (126,520) |
| | Neighborhood Services Division: | | | |
| *100-464-00* | Neighborhood Services | 162,789 | 161,462 | (1,327) |
| *100-426-00* | Rental Reg/Insp | 219,001 | 239,418 | 20,417 |
| *293 Fund* | Public Safety Aid | 45,304 | 49,442 | 4,138 |
| | | 427,094 | 450,322 | 23,228 |
| | Capital: | | | |
| *415-498-10* | CI - Airport | 156,250 | 120,000 | (36,250) |
| *416 Fund* | CI - Building Improvements | 53,723 | | (53,723) |
| | | 209,973 | 120,000 | (89,973) |
| | Total Community Development Dept | $ 3,486,091 | $ 3,292,826 | $ (193,265) |

# CITY OF MOORHEAD
# 2026 DETAIL BUDGET
# COMMUNITY DEVELOPMENT DEPARTMENT

| | | 2025 Budget | | | 2026 to 2025 Original | |
|---|---|---|---|---|---|---|
| Account | Description | Original | Current | 2026 Budget | Increase (Decrease) | % Chg |
| A100-419-10-32268 | SIGN PERMITS | 2,000 | 2,000 | 2,000 | - | - |
| A100-419-10-34103 | ZONING AND SUBDIVISION FEES | 5,000 | 5,000 | 5,000 | - | - |
| A100-419-10-34104 | VARIANCE FEE | 875 | 875 | 875 | - | - |
| A100-419-10-34109 | CONDITIONAL USE CHARGES | 500 | 500 | 500 | - | - |
| A100-419-10-39999 | FROM RESERVES | - | 12,229 | - | - | - |
| A100-419-15-39999 | FROM RESERVES | - | 10,000 | - | - | - |
| A100-424-00-32210 | BUILDING PERMITS | 406,500 | 406,500 | 406,500 | - | - |
| A100-424-00-32220 | HEATING PERMITS | 62,000 | 62,000 | 62,000 | - | - |
| A100-424-00-32230 | PLUMBING PERMITS | 35,000 | 35,000 | 35,000 | - | - |
| A100-424-00-34104 | BLDG CODES PLAN REVIEW FEES | 68,000 | 68,000 | 68,000 | - | - |
| A100-424-00-34204 | BLDG CODES INVEST/REINSPECT FE | 5,000 | 5,000 | 5,000 | - | - |
| A100-424-00-34206 | STATE SURCHARGE | 38,000 | 38,000 | 50,000 | 12,000 | 31.6% |
| A100-426-00-34204 | RE-INSPECTION FEES | 2,000 | 2,000 | 2,000 | - | - |
| A100-426-00-34207 | RENTAL HOUSING REGIS FEES | 225,000 | 225,000 | 225,000 | - | - |
| A100-426-00-35101 | REGISTRATION FEES PENALTY | 600 | 600 | 600 | - | - |
| A100-464-00-34207 | VACANT BUILDING REGIS FEES | 1,200 | 1,200 | 1,200 | - | - |
| A100-464-00-35101 | ADMINISTRATIVE PENALTIES | 15,000 | 15,000 | 15,000 | - | - |
| **GENERAL FUND REVENUES** | | 866,675 | 888,904 | 878,675 | 12,000 | 1.4% |
| A100-415-50-41010 | FULL-TIME EMPLOYEES-REGULAR | 492,800 | 492,800 | 540,654 | 47,854 | 9.7% |
| A100-415-50-41020 | FULL-TIME EMPLOYEES-OVERTIME | 464 | 464 | 461 | (3) | -0.6% |
| A100-415-50-41210 | PERA CONTRIBUTIONS | 36,995 | 36,995 | 40,584 | 3,589 | 9.7% |
| A100-415-50-41220 | FICA CONTRIBUTIONS | 37,735 | 37,735 | 41,789 | 4,054 | 10.7% |
| A100-415-50-41310 | HEALTH INSURANCE | 89,275 | 89,275 | 94,408 | 5,133 | 5.7% |
| A100-415-50-41330 | LIFE INSURANCE | 238 | 238 | 239 | 1 | 0.4% |
| A100-415-50-41350 | PAID LEAVE | - | - | 2,138 | 2,138 | - |
| A100-415-50-41510 | WORKER'S COMPENSATION | 1,573 | 1,573 | 1,885 | 312 | 19.8% |
| A100-415-50-42020 | DUPLICATING & COPYING | 500 | 500 | 500 | - | - |
| A100-415-50-42080 | OFFICE SUPPLIES | 750 | 750 | 750 | - | - |
| A100-415-50-42120 | MOTOR FUELS | 420 | 420 | 391 | (29) | -6.9% |
| A100-415-50-42170 | CLOTHING | 400 | 400 | 400 | - | - |
| A100-415-50-42190 | OPERATING SUPPLIES | 800 | 800 | 800 | - | - |
| A100-415-50-43090 | ELECTRONIC DATA PROCESSING | 27,856 | 27,856 | 27,969 | 113 | 0.4% |
| A100-415-50-43210 | TELEPHONE SERVICES | 700 | 700 | 700 | - | - |
| A100-415-50-43220 | POSTAGE | 2,100 | 2,100 | 2,100 | - | - |
| A100-415-50-43260 | INTERNET/DATA CIRCUITS | 960 | 960 | 960 | - | - |
| A100-415-50-43540 | PRINTING | 250 | 250 | 250 | - | - |
| A100-415-50-43610 | GENERAL LIABILITY | 3,218 | 3,218 | 1,430 | (1,788) | -55.6% |
| A100-415-50-43630 | AUTOMOBILE INSURANCE | 588 | 588 | 1,010 | 422 | 71.8% |
| A100-415-50-44040 | MACH & EQUIP-REPAIR & MTCE | 400 | 400 | 800 | 400 | 100.0% |
| A100-415-50-44190 | CITY EQUIPMENT RENTAL | 12,700 | 12,700 | 13,081 | 381 | 3.0% |
| A100-415-50-44330 | DUES AND SUBSCRIPTIONS | 4,500 | 4,500 | 4,500 | - | - |
| A100-415-50-44370 | TRAVEL, TRAINING, CONFERENCES | 7,500 | 7,500 | 7,500 | - | - |
| **ASSESSING EXPENDITURES** | | 722,722 | 722,722 | 785,299 | 62,577 | 8.7% |
| A100-419-10-41010 | FULL-TIME EMPLOYEES-REGULAR | 468,113 | 468,113 | 510,803 | 42,690 | 9.1% |
| A100-419-10-41210 | PERA CONTRIBUTIONS | 35,108 | 35,108 | 38,311 | 3,203 | 9.1% |
| A100-419-10-41220 | FICA CONTRIBUTIONS | 35,810 | 35,810 | 39,332 | 3,522 | 9.8% |
| A100-419-10-41310 | HEALTH INSURANCE | 58,946 | 58,946 | 66,930 | 7,984 | 13.5% |
| A100-419-10-41330 | LIFE INSURANCE | 235 | 235 | 236 | 1 | 0.4% |
| A100-419-10-41350 | PAID LEAVE | - | - | 2,018 | 2,018 | - |
| A100-419-10-41510 | WORKER'S COMPENSATION | 1,304 | 1,304 | 1,207 | (97) | -7.4% |
| A100-419-10-42020 | DUPLICATING & COPYING | 1,200 | 1,200 | 1,200 | - | - |
| A100-419-10-42080 | OFFICE SUPPLIES | 300 | 300 | 300 | - | - |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-419-10-42170 | CLOTHING | 250 | 250 | 250 | - | - |
| A100-419-10-42190 | OPERATING SUPPLIES | 3,000 | 3,000 | 3,000 | - | - |
| A100-419-10-43090 | ELECTRONIC DATA PROCESSING | 23,314 | 23,314 | 24,342 | 1,028 | 4.4% |
| A100-419-10-43100 | PROFESSIONAL SERVICES | 25,000 | 37,229 | 25,000 | - | - |
| A100-419-10-43210 | TELEPHONE SERVICES | 250 | 250 | 250 | - | - |
| A100-419-10-43220 | POSTAGE | 370 | 370 | 370 | - | - |
| A100-419-10-43540 | PRINTING | 850 | 850 | 850 | - | - |
| A100-419-10-43610 | GENERAL LIABILITY | 9,822 | 9,822 | 7,929 | (1,893) | -19.3% |
| A100-419-10-44330 | DUES AND SUBSCRIPTIONS | 3,259 | 3,259 | 3,259 | - | - |
| A100-419-10-44370 | TRAVEL, TRAINING, CONFERENCES | 4,000 | 4,000 | 4,000 | - | - |
| **PLANNING AND ZONING EXPENDITURES** | | 671,131 | 683,360 | 729,587 | 58,456 | 8.7% |
| A100-419-15-42190 | OPERATING SUPPLIES | 6,500 | 11,500 | 7,500 | 1,000 | 15.4% |
| A100-419-15-43100 | PROFESSIONAL SERVICES | 5,000 | 10,000 | 5,000 | - | - |
| **CITY PUBLIC ART EXPENDITURES** | | 11,500 | 21,500 | 12,500 | 1,000 | 8.7% |
| A100-424-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 433,190 | 433,190 | 471,886 | 38,696 | 8.9% |
| A100-424-00-41020 | FULL-TIME EMPLOYEES-OVERTIME | 1,994 | 1,994 | 1,989 | (5) | -0.3% |
| A100-424-00-41040 | TEMPORARY EMPLOYEES-REGULAR | 11,006 | 11,006 | - | (11,006) | -100.0% |
| A100-424-00-41210 | PERA CONTRIBUTIONS | 32,639 | 32,639 | 35,541 | 2,902 | 8.9% |
| A100-424-00-41220 | FICA CONTRIBUTIONS | 34,134 | 34,134 | 36,619 | 2,485 | 7.3% |
| A100-424-00-41310 | HEALTH INSURANCE | 87,046 | 87,046 | 89,352 | 2,306 | 2.6% |
| A100-424-00-41330 | LIFE INSURANCE | 173 | 173 | 174 | 1 | 0.6% |
| A100-424-00-41350 | PAID LEAVE | - | - | 1,872 | 1,872 | - |
| A100-424-00-41510 | WORKER'S COMPENSATION | 1,457 | 1,457 | 1,650 | 193 | 13.2% |
| A100-424-00-42020 | DUPLICATING & COPYING | 120 | 120 | 120 | - | - |
| A100-424-00-42080 | OFFICE SUPPLIES | 450 | 450 | 450 | - | - |
| A100-424-00-42120 | MOTOR FUELS | 3,288 | 3,288 | 2,914 | (374) | -11.4% |
| A100-424-00-42170 | CLOTHING | 500 | 500 | 500 | - | - |
| A100-424-00-42190 | OPERATING SUPPLIES | 2,000 | 2,000 | 2,000 | - | - |
| A100-424-00-43090 | ELECTRONIC DATA PROCESSING | 18,354 | 18,354 | 18,225 | (129) | -0.7% |
| A100-424-00-43210 | TELEPHONE SERVICES | 3,300 | 3,300 | 3,300 | - | - |
| A100-424-00-43220 | POSTAGE | 550 | 550 | 550 | - | - |
| A100-424-00-43260 | INTERNET/DATA CIRCUITS | 1,000 | 1,000 | 1,000 | - | - |
| A100-424-00-43610 | GENERAL LIABILITY | 1,824 | 1,824 | 1,522 | (302) | -16.6% |
| A100-424-00-43630 | AUTOMOBILE INSURANCE | 1,267 | 1,267 | 1,375 | 108 | 8.5% |
| A100-424-00-44040 | MACH & EQUIP-REPAIR & MTCE | 1,200 | 1,200 | 1,200 | - | - |
| A100-424-00-44080 | SURCHARGE | 33,500 | 33,500 | 50,000 | 16,500 | 49.3% |
| A100-424-00-44190 | CITY EQUIPMENT RENTAL | 13,383 | 13,383 | 13,784 | 401 | 3.0% |
| A100-424-00-44330 | DUES AND SUBSCRIPTIONS | 530 | 530 | 530 | - | - |
| A100-424-00-44370 | TRAVEL, TRAINING, CONFERENCES | 5,600 | 5,600 | 5,600 | - | - |
| A100-424-00-44385 | CREDIT CARD SERVICE CHARGES | 8,500 | 8,500 | 8,500 | - | - |
| **BUILDING CODES EXPENDITURES** | | 697,005 | 697,005 | 750,653 | 53,648 | 7.7% |
| A100-426-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 160,948 | 160,948 | 176,749 | 15,801 | 9.8% |
| A100-426-00-41210 | PERA CONTRIBUTIONS | 12,071 | 12,071 | 13,257 | 1,186 | 9.8% |
| A100-426-00-41220 | FICA CONTRIBUTIONS | 12,141 | 12,141 | 13,577 | 1,436 | 11.8% |
| A100-426-00-41310 | HEALTH INSURANCE | 14,641 | 14,641 | 14,742 | 101 | 0.7% |
| A100-426-00-41330 | LIFE INSURANCE | 81 | 81 | 81 | - | - |
| A100-426-00-41350 | PAID LEAVE | - | - | 699 | 699 | - |
| A100-426-00-41510 | WORKER'S COMPENSATION | 526 | 526 | 616 | 90 | 17.1% |
| A100-426-00-42020 | DUPLICATING & COPYING | 100 | 100 | 100 | - | - |
| A100-426-00-42080 | OFFICE SUPPLIES | 2,050 | 2,050 | 2,050 | - | - |
| A100-426-00-42120 | MOTOR FUELS | 480 | 480 | 330 | (150) | -31.3% |
| A100-426-00-42170 | CLOTHING | 300 | 300 | 300 | - | - |
| A100-426-00-42190 | OPERATING SUPPLIES | 150 | 150 | 150 | - | - |
| A100-426-00-43090 | ELECTRONIC DATA PROCESSING | 4,372 | 4,372 | 5,440 | 1,068 | 24.4% |
| A100-426-00-43210 | TELEPHONE SERVICES | 1,000 | 1,000 | 1,000 | - | - |
| A100-426-00-43220 | POSTAGE | 1,000 | 1,000 | 1,000 | - | - |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A100-426-00-43260 | INTERNET/DATA CIRCUITS | 1,000 | 1,000 | 1,000 | - | - |
| A100-426-00-43260 | PRINTING | 100 | 100 | 100 | - | - |
| A100-426-00-43610 | GENERAL LIABILITY | 504 | 504 | 575 | 71 | 14.1% |
| A100-426-00-43630 | AUTOMOBILE INSURANCE | 310 | 310 | 337 | 27 | 8.7% |
| A100-426-00-44040 | MACH & EQUIP-REPAIR & MTCE | 200 | 200 | 200 | - | - |
| A100-426-00-44190 | CITY EQUIPMENT RENTAL | 2,927 | 2,927 | 3,015 | 88 | 3.0% |
| A100-426-00-44370 | TRAVEL, TRAINING, CONFERENCES | 3,000 | 3,000 | 3,000 | - | - |
| A100-426-00-44385 | CREDIT CARD SERVICE CHARGES | 1,100 | 1,100 | 1,100 | - | - |
| **RENTAL REGISTRATION/INSPECTION EXPENDITURES** | | 219,001 | 219,001 | 239,418 | 20,417 | 9.3% |
| A100-464-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 109,039 | 109,039 | 119,663 | 10,624 | 9.7% |
| A100-464-00-41040 | TEMPORARY EMPLOYEES-REGULAR | 12,394 | 12,394 | - | (12,394) | -100.0% |
| A100-464-00-41210 | PERA CONTRIBUTIONS | 8,178 | 8,178 | 8,975 | 797 | 9.7% |
| A100-464-00-41220 | FICA CONTRIBUTIONS | 9,150 | 9,150 | 9,193 | 43 | 0.5% |
| A100-464-00-41310 | HEALTH INSURANCE | 12,113 | 12,113 | 11,038 | (1,075) | -8.9% |
| A100-464-00-41330 | LIFE INSURANCE | 49 | 49 | 50 | 1 | 2.0% |
| A100-464-00-41350 | PAID LEAVE | - | - | 473 | 473 | - |
| A100-464-00-41510 | WORKER'S COMPENSATION | 401 | 401 | 418 | 17 | 4.2% |
| A100-464-00-42020 | DUPLICATING & COPYING | 600 | 600 | 600 | - | - |
| A100-464-00-42080 | OFFICE SUPPLIES | 300 | 300 | 300 | - | - |
| A100-464-00-42120 | MOTOR FUELS | 1,171 | 1,171 | 1,188 | 17 | 1.5% |
| A100-464-00-42190 | OPERATING SUPPLIES | 300 | 300 | 300 | - | - |
| A100-464-00-43210 | TELEPHONE SERVICES | 900 | 900 | 900 | - | - |
| A100-464-00-43220 | POSTAGE | 700 | 700 | 700 | - | - |
| A100-464-00-43540 | PRINTING | 550 | 550 | 550 | - | - |
| A100-464-00-43610 | GENERAL LIABILITY | 870 | 870 | 875 | 5 | 0.6% |
| A100-464-00-43630 | AUTOMOBILE INSURANCE | 294 | 294 | 319 | 25 | 8.5% |
| A100-464-00-44040 | MACH & EQUIP-REPAIR & MTCE | 1,000 | 1,000 | 1,000 | - | - |
| A100-464-00-44190 | CITY EQUIPMENT RENTAL | 4,650 | 4,650 | 4,790 | 140 | 3.0% |
| A100-464-00-44370 | TRAVEL, TRAINING, CONFERENCES | 100 | 100 | 100 | - | - |
| A100-464-00-44385 | CREDIT CARD SERVICE CHARGES | 30 | 30 | 30 | - | - |
| **NEIGHBORHOOD SERVICES EXPENDITURES** | | 162,789 | 162,789 | 161,462 | (1,327) | -0.8% |
| A293-426-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 37,312 | 37,312 | 40,982 | 3,670 | 9.8% |
| A293-426-00-41210 | PERA CONTRIBUTIONS | 2,798 | 2,798 | 3,074 | 276 | 9.9% |
| A293-426-00-41220 | FICA CONTRIBUTIONS | 3,010 | 3,010 | 3,144 | 134 | 4.5% |
| A293-426-00-41310 | HEALTH INSURANCE | 2,032 | 2,032 | 2,060 | 28 | 1.4% |
| A293-426-00-41330 | LIFE INSURANCE | 26 | 26 | 27 | 1 | 3.8% |
| A293-426-00-41510 | WORKER'S COMPENSATION | 126 | 126 | 155 | 29 | 23.0% |
| **PUBLIC SAFETY AID EXPENDITURES** | | 45,304 | 45,304 | 49,442 | 4,138 | 9.1% |
| A415-498-10-45000 | UNALLOCATED | - | - | 67,965 | 67,965 | - |
| A415-498-10-45400 | MACHINERY & EQUIPMENT | - | - | 25,000 | 25,000 | - |
| A415-498-90-47201 | TRANSFER - AIRPORT | - | - | 19,450 | 19,450 | - |
| A415-498-90-47209 | TRANSFER - MUNIC AIRPORT | 156,250 | 156,250 | 7,585 | (148,665) | -95.1% |
| **CI - MUNICIPAL AIRPORT EXPENDITURES** | | 156,250 | 156,250 | 120,000 | (36,250) | -23.2% |
| A416-498-10-44010 | BUILDING-REPAIR & MAINTENANCE | 53,723 | 53,723 | - | (53,723) | -100.0% |
| **BUILDING IMPROVEMENT EXPENDITURES** | | 53,723 | 53,723 | - | (53,723) | -100.0% |
| A612-498-10-33422 | STATE AID - OPERATING | 29,504 | 29,504 | 29,637 | 133 | 0.5% |
| A612-498-10-36210 | INTEREST EARNINGS | - | - | 4,719 | 4,719 | - |
| A612-498-10-36220 | HANGAR RENTAL | 64,500 | 64,500 | 64,500 | - | - |
| A612-498-10-36221 | LAND LEASE | 16,900 | 16,900 | 18,500 | 1,600 | 9.5% |
| A612-498-10-36223 | STORAGE UNIT RENTAL FEES | 2,500 | 2,500 | 2,500 | - | - |
| A612-498-10-36280 | INSURANCE PREMIUM SETTLEMENTS | 600 | 600 | 600 | - | - |
| A612-498-10-39202 | TRANSFER - CAPITAL IMPROVEMENT | - | - | 19,450 | 19,450 | - |
| A612-498-10-39999 | FROM RESERVES | 7,662 | 16,763 | 1,159 | (6,503) | -84.9% |
| A612-498-90-33417 | MUNIC STATE AID FED PASS THRU | 112,500 | 238,500 | 288,230 | 175,730 | 156.2% |
| A612-498-90-33423 | STATE AID - CAPITAL | 356,250 | 654,850 | 7,585 | (348,665) | -97.9% |
| A612-498-90-39202 | TRANSFER - CAPITAL IMPROVEMENT | 156,250 | 233,250 | 7,585 | (148,665) | -95.1% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A612-498-90-39999 | FROM RESERVES | - | 24,400 | - | - | - |
| **MUNICIPAL AIRPORT REVENUES** | | 746,666 | 1,281,767 | 444,465 | (302,201) | -40.5% |
| A612-498-10-42120 | MOTOR FUELS | 5,100 | 5,100 | 2,297 | (2,803) | -55.0% |
| A612-498-10-42190 | OPERATING SUPPLIES | 2,900 | 2,900 | 5,500 | 2,600 | 89.7% |
| A612-498-10-43076 | PAYMENTS TO COUNTY TREASURER | 140 | 140 | 450 | 310 | 221.4% |
| A612-498-10-43100 | PROFESSIONAL SERVICES | 30,000 | 39,101 | 49,450 | 19,450 | 64.8% |
| A612-498-10-43210 | TELEPHONE SERVICES | 850 | 850 | 850 | - | - |
| A612-498-10-43430 | ADVERTISING | 250 | 250 | 250 | - | - |
| A612-498-10-43610 | GENERAL LIABILITY | 11,368 | 11,368 | 10,248 | (1,120) | -9.9% |
| A612-498-10-43630 | AUTOMOBILE INSURANCE | 1,196 | 1,196 | 1,282 | 86 | 7.2% |
| A612-498-10-43860 | UTILITIES | 16,000 | 16,000 | 16,000 | - | - |
| A612-498-10-44010 | BUILDING-REPAIR & MAINTENANCE | 6,200 | 6,200 | 6,200 | - | - |
| A612-498-10-44030 | IMPROVEMENTS OTHER THAN BLDGS | 6,200 | 6,200 | 6,200 | - | - |
| A612-498-10-44040 | MACH & EQUIP-REPAIR & MTCE | 11,810 | 11,810 | 11,810 | - | - |
| A612-498-10-44190 | CITY EQUIPMENT RENTAL | 29,187 | 29,187 | 30,063 | 876 | 3.0% |
| A612-498-10-44330 | DUES AND SUBSCRIPTIONS | 165 | 165 | 165 | - | - |
| A612-498-10-44385 | CREDIT CARD SERVICE CHARGES | 300 | 300 | 300 | - | - |
| A612-498-90-45300 | IMPROVEMENTS OTHER THAN BLDGS | 500,000 | 500,000 | 233,000 | (267,000) | -53.4% |
| A612-498-90-45400 | MACHINERY & EQUIPMENT | 125,000 | 651,000 | 70,400 | (54,600) | -43.7% |
| **MUNICIPAL AIRPORT EXPENDITURES** | | 746,666 | 1,281,767 | 444,465 | (302,201) | -40.5% |
| **TOTAL COMMUNITY DEVELOPMENT DEPT REVENUES** | | **$1,613,341** | **$2,170,671** | **$1,323,140** | **-$290,201** | **-18.0%** |
| **TOTAL COMMUNITY DEVELOPMENT DEPT EXPENDITURES** | | **$3,486,091** | **$4,043,421** | **$3,292,826** | **-$193,265** | **-5.5%** |

**CITY OF MOORHEAD**
**2025 - 2026 BUDGET COMPARISON**
**PARKS & RECREATION DEPARTMENT**

| *Acct #* | | 2025 BUDGET | 2026 BUDGET | INCREASE (DECREASE) |
|---|---|---|---|---|
| | Parks & Recreation Division: | | | |
| *225-451's* | Park Fund | 2,030,449 | 2,215,632 | 185,183 |
| *226-451's* | HHIC | 631,241 | 574,711 | (56,530) |
| *613 Fund* | Golf Courses-Pro Shops & Gen Exp | 777,322 | 826,810 | 49,488 |
| | | 3,439,012 | 3,617,153 | 178,141 |
| | Capital: | | | |
| *414-451-00* | CI - Park Recreation | | 50,000 | 50,000 |
| *415-451-01* | CI - HHIC | 40,000 | 44,000 | 4,000 |
| *415-497-20* | CI - Meadows Clubhouse | | 11,000 | 11,000 |
| *416 Fund* | CI - Building Improvements | 600,000 | | (600,000) |
| | | 640,000 | 105,000 | (535,000) |
| | Total Parks & Recreation Dept | $ 4,079,012 | $ 3,722,153 | $ (356,859) |

# CITY OF MOORHEAD
# 2026 DETAIL BUDGET
# PARKS & RECREATION

| | | 2025 Budget | | | 2026 to 2025 Original | |
|---|---|---|---|---|---|---|
| Account | Description | Original | Current | 2026 Budget | Increase (Decrease) | % Chg |
| A225-451-00-31010 | AD VALOREM TAXES | 4,323,465 | 4,323,465 | 4,388,477 | 65,012 | 1.5% |
| A225-451-00-36221 | RENTAL - MATSON FIELD | 4,500 | 4,500 | 4,500 | - | - |
| A225-451-00-36223 | RENTAL-GOOSEBERRY/M B JOHNSON | 30,000 | 30,000 | 30,000 | - | - |
| A225-451-00-36224 | RENTAL-OTHER (NRC/PICNIC KITS) | 200 | 200 | 200 | - | - |
| A225-451-00-36260 | ADVERTISING SALES | 2,500 | 2,500 | 2,500 | - | - |
| A225-451-00-36265 | BEVERAGE CONTRACT | 6,000 | 6,000 | 6,000 | - | - |
| A225-451-00-36280 | INSURANCE PREMIUM SETTLEMENTS | 2,000 | 2,000 | 2,000 | - | - |
| A225-451-24-34720 | SEASONS PASSES | - | - | 25,000 | 25,000 | - |
| A225-451-24-34721 | DAILY ADMISSION | - | - | 65,000 | 65,000 | - |
| A225-451-24-34722 | RED CROSS SWIMMING LESSONS | 22,000 | 22,000 | 25,000 | 3,000 | 13.6% |
| A225-451-24-34740 | CONCESSIONS | - | - | 22,000 | 22,000 | - |
| A225-451-24-36220 | RENTAL - WADING POOLS | 800 | 800 | 800 | - | - |
| A225-451-27-36220 | RENTAL-MOORHEAD SOFTBALL | 20,000 | 20,000 | 20,000 | - | - |
| A225-451-27-36221 | RENTAL-CENTENNIAL FIELDS | 400 | 400 | 400 | - | - |
| A225-451-27-36285 | MOORHEAD YOUTH BASEBALL | 8,000 | 8,000 | 8,000 | - | - |
| A225-451-28-36221 | RENTAL - FOOTBALL FIELDS | 500 | 500 | 500 | - | - |
| A225-451-28-36222 | RENTAL - SOCCER FIELDS | 5,000 | 5,000 | 5,000 | - | - |
| A225-451-45-34780 | REGISTRATION FEES | 2,500 | 2,500 | 2,500 | - | - |
| A225-451-46-34790 | ICE SHOW TICKETS | 10,000 | 10,000 | 12,000 | 2,000 | 20.0% |
| A225-451-47-34780 | LEARN TO SKATE/MOM & TOT/ADV | 12,000 | 12,000 | 15,000 | 3,000 | 25.0% |
| A225-451-47-34781 | FIGURE SKATING (ADVANCED) | 15,000 | 15,000 | 15,000 | - | - |
| A225-451-48-34780 | PROGRAM FEES | 500 | 500 | 500 | - | - |
| A225-451-50-34780 | PROGRAM FEES | 14,000 | 14,000 | 19,000 | 5,000 | 35.7% |
| A225-451-53-34780 | PROGRAM FEES | 1,600 | 1,600 | 1,600 | - | - |
| A225-451-54-34780 | PROGRAM FEES | 700 | 700 | 1,500 | 800 | 114.3% |
| A225-451-58-34780 | SR CITIZEN ACTIVITY FEES | 500 | 500 | 500 | - | - |
| A225-451-59-34780 | PROGRAM FEES | 1,000 | 1,000 | 2,000 | 1,000 | 100.0% |
| A225-451-60-34780 | PROGRAM FEES | 10,000 | 10,000 | 10,000 | - | - |
| A225-451-61-34780 | PROGRAM FEES | 600 | 600 | 4,000 | 3,400 | 566.7% |
| A225-451-62-34780 | PROGRAM FEES | 3,000 | 3,000 | 3,000 | - | - |
| A225-451-67-34780 | PROGRAM FEES | 3,000 | 3,000 | 7,000 | 4,000 | 133.3% |
| A225-451-71-34780 | PROGRAM FEES | 7,500 | 7,500 | 7,500 | - | - |
| A225-451-72-34780 | REGISTRATION FEES | 10,000 | 10,000 | 10,000 | - | - |
| A225-451-72-36230 | GRANTS AND AIDS | 2,500 | 2,500 | 2,500 | - | - |
| A225-451-72-36260 | SPONSORS/BUSINESS ADS | 12,000 | 12,000 | 12,000 | - | - |
| A225-451-73-34780 | PROGRAM FEES | 2,000 | 2,000 | 2,000 | - | - |
| A225-451-75-34780 | PROGRAM FEES | 3,000 | 3,000 | 3,000 | - | - |
| A225-451-76-34780 | PROGRAM FEES | 1,700 | 1,700 | 1,700 | - | - |
| A225-451-81-34780 | PROGRAM FEES | 1,300 | 1,300 | 2,000 | 700 | 53.8% |
| A225-451-87-34780 | PROGRAM FEES | 15,000 | 15,000 | 17,000 | 2,000 | 13.3% |
| A225-451-88-34780 | PROGRAM FEES | 2,500 | 2,500 | 2,500 | - | - |
| **PARK REVENUES** | | 4,557,265 | 4,557,265 | 4,759,177 | 201,912 | 4.4% |
| A225-451-00-41010 | FULL-TIME EMPLOYEES-REGULAR | 494,869 | 494,869 | 556,087 | 61,218 | 12.4% |
| A225-451-00-41020 | FULL-TIME EMPLOYEES-OVERTIME | 273 | 273 | 260 | (13) | -4.8% |
| A225-451-00-41040 | TEMPORARY EMPLOYEES-REGULAR | 21,118 | 21,118 | 21,099 | (19) | -0.1% |
| A225-451-00-41140 | AUTOMOBILE ALLOWANCE | 3,600 | 3,600 | 1,200 | (2,400) | -66.7% |
| A225-451-00-41150 | CELL PHONE REIMBURSEMENT | 1,611 | 1,611 | 1,023 | (588) | -36.5% |
| A225-451-00-41210 | PERA CONTRIBUTIONS | 37,136 | 37,136 | 41,726 | 4,590 | 12.4% |
| A225-451-00-41220 | FICA CONTRIBUTIONS | 39,494 | 39,494 | 44,675 | 5,181 | 13.1% |
| A225-451-00-41310 | HEALTH INSURANCE | 51,373 | 51,373 | 100,098 | 48,725 | 94.8% |
| A225-451-00-41330 | LIFE INSURANCE | 277 | 277 | 278 | 1 | 0.4% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A225-451-00-41350 | PAID LEAVE | - | - | 2,281 | 2,281 | - |
| A225-451-00-41510 | WORKER'S COMPENSATION | 10,173 | 10,173 | 12,114 | 1,941 | 19.1% |
| A225-451-00-42020 | DUPLICATING & COPYING | 5,000 | 5,000 | 5,000 | - | - |
| A225-451-00-42080 | OFFICE SUPPLIES | 3,500 | 3,500 | 3,500 | - | - |
| A225-451-00-42120 | MOTOR FUELS | 1,054 | 1,054 | 916 | (138) | -13.1% |
| A225-451-00-42170 | CLOTHING | 1,200 | 1,200 | 1,800 | 600 | 50.0% |
| A225-451-00-42190 | OPERATING SUPPLIES | 5,000 | 5,000 | 5,000 | - | - |
| A225-451-00-43090 | ELECTRONIC DATA PROCESSING | 22,365 | 22,365 | 28,204 | 5,839 | 26.1% |
| A225-451-00-43100 | PROFESSIONAL SERVICES | 5,000 | 5,000 | 2,000 | (3,000) | -60.0% |
| A225-451-00-43210 | TELEPHONE SERVICES | 4,000 | 4,000 | 4,000 | - | - |
| A225-451-00-43220 | POSTAGE | 1,000 | 1,000 | 1,000 | - | - |
| A225-451-00-43260 | INTERNET/DATA CIRCUITS | 8,000 | 8,000 | 7,000 | (1,000) | -12.5% |
| A225-451-00-43345 | MILEAGE | 1,500 | 1,500 | 750 | (750) | -50.0% |
| A225-451-00-43430 | ADVERTISING | 7,000 | 7,000 | 7,000 | - | - |
| A225-451-00-43540 | PRINTING | 8,000 | 8,000 | 8,000 | - | - |
| A225-451-00-43610 | GENERAL LIABILITY | 2,866 | 2,866 | 2,899 | 33 | 1.2% |
| A225-451-00-43630 | AUTOMOBILE INSURANCE | 1,199 | 1,199 | 996 | (203) | -16.9% |
| A225-451-00-44040 | MACH & EQUIP-REPAIR & MTCE | 3,312 | 3,312 | 3,312 | - | - |
| A225-451-00-44180 | RENTALS | 4,000 | 4,000 | 4,000 | - | - |
| A225-451-00-44190 | CITY EQUIPMENT RENTAL | 22,430 | 22,430 | 23,103 | 673 | 3.0% |
| A225-451-00-44330 | DUES AND SUBSCRIPTIONS | 2,000 | 2,000 | 2,000 | - | - |
| A225-451-00-44370 | TRAVEL, TRAINING, CONFERENCES | 4,000 | 4,000 | 8,750 | 4,750 | 118.8% |
| A225-451-00-44380 | SALES TAX | 16,500 | 16,500 | 16,500 | - | - |
| A225-451-00-44385 | CREDIT CARD SERVICE CHARGES | 5,000 | 5,000 | 5,000 | - | - |
| A225-451-00-47203 | TRANSFER - GOLF COURSE | 499,525 | 499,525 | 395,375 | (104,150) | -20.8% |
| A225-451-00-47220 | TRANSFER - CI DEBT FINANCED | - | - | 50,000 | 50,000 | - |
| **RECREATION ADMINISTRATION EXPENDITURES** | | 1,293,375 | 1,293,375 | 1,366,946 | 73,571 | 5.7% |
| A225-451-24-41010 | FULL-TIME EMPLOYEES-REGULAR | - | - | 2,100 | 2,100 | - |
| A225-451-24-41040 | TEMPORARY EMPLOYEES-REGULAR | 85,015 | 85,015 | 174,817 | 89,802 | 105.6% |
| A225-451-24-41220 | FICA CONTRIBUTIONS | 6,504 | 6,504 | 13,374 | 6,870 | 105.6% |
| A225-451-24-41350 | PAID LEAVE | - | - | 691 | 691 | - |
| A225-451-24-41510 | WORKER'S COMPENSATION | 2,509 | 2,509 | 3,717 | 1,208 | 48.1% |
| A225-451-24-42160 | CHEMICALS & CHEMICAL PRODUCTS | 10,000 | 10,000 | 30,000 | 20,000 | 200.0% |
| A225-451-24-42170 | CLOTHING | 1,000 | 1,000 | 1,500 | 500 | 50.0% |
| A225-451-24-42190 | OPERATING SUPPLIES | 10,000 | 10,000 | 20,000 | 10,000 | 100.0% |
| A225-451-24-42600 | RETAIL MERCHANDISE | - | - | 17,000 | 17,000 | - |
| A225-451-24-43090 | ELECTRONIC DATA PROCESSING | 1,668 | 1,668 | 96 | (1,572) | -94.2% |
| A225-451-24-43100 | PROFESSIONAL SERVICES | 150 | 150 | 150 | - | - |
| A225-451-24-43610 | GENERAL LIABILITY | 4,874 | 4,874 | 4,433 | (441) | -9.0% |
| A225-451-24-43860 | UTILITIES | 3,000 | 3,000 | 60,000 | 57,000 | 1900.0% |
| A225-451-24-44010 | BUILDING-REPAIR & MAINTENANCE | 1,500 | 1,500 | 1,500 | - | - |
| A225-451-24-44030 | IMPROVEMENTS OTHER THAN BLDGS | 150,000 | 150,000 | - | (150,000) | -100.0% |
| A225-451-24-44040 | MACH & EQUIP-REPAIR & MTCE | 1,000 | 1,000 | 1,000 | - | - |
| A225-451-24-44370 | TRAVEL, TRAINING, CONFERENCES | 1,000 | 1,000 | 1,000 | - | - |
| A225-451-24-44380 | SALES TAX | 60 | 60 | 60 | - | - |
| **SWIMMING POOLS EXPENDITURES** | | 278,280 | 278,280 | 331,438 | 53,158 | 19.1% |
| A225-451-45-41040 | TEMPORARY EMPLOYEES-REGULAR | 4,006 | 4,006 | 4,998 | 992 | 24.8% |
| A225-451-45-41220 | FICA CONTRIBUTIONS | 306 | 306 | 383 | 77 | 25.2% |
| A225-451-45-41350 | PAID LEAVE | - | - | 20 | 20 | - |
| A225-451-45-41510 | WORKER'S COMPENSATION | 118 | 118 | 107 | (11) | -9.3% |
| A225-451-45-42190 | OPERATING SUPPLIES | 1,500 | 1,500 | 1,500 | - | - |
| **CROSS COUNTRY SKIING EXPENDITURES** | | 5,930 | 5,930 | 7,008 | 1,078 | 18.2% |
| A225-451-46-41040 | TEMPORARY EMPLOYEES-REGULAR | 4,006 | 4,006 | 4,046 | 40 | 1.0% |
| A225-451-46-41220 | FICA CONTRIBUTIONS | 306 | 306 | 310 | 4 | 1.3% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A225-451-46-41350 | PAID LEAVE | - | - | 16 | 16 | - |
| A225-451-46-41510 | WORKER'S COMPENSATION | 118 | 118 | 87 | (31) | -26.3% |
| A225-451-46-42190 | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 | - | - |
| A225-451-46-43100 | PROFESSIONAL SERVICES | - | - | 1,500 | 1,500 | - |
| A225-451-46-43430 | ADVERTISING | 500 | 500 | 500 | - | - |
| A225-451-46-43540 | PRINTING | 2,250 | 2,250 | 1,500 | (750) | -33.3% |
| A225-451-46-44180 | RENTALS | 6,000 | 6,000 | 6,000 | - | - |
| **ICE SHOW EXPENDITURES** | | 14,180 | 14,180 | 14,959 | 779 | 5.5% |
| A225-451-47-41040 | TEMPORARY EMPLOYEES-REGULAR | 14,463 | 14,463 | 16,023 | 1,560 | 10.8% |
| A225-451-47-41220 | FICA CONTRIBUTIONS | 1,106 | 1,106 | 1,226 | 120 | 10.8% |
| A225-451-47-41350 | PAID LEAVE | - | - | 64 | 64 | - |
| A225-451-47-41510 | WORKER'S COMPENSATION | 427 | 427 | 341 | (86) | -20.1% |
| A225-451-47-42190 | OPERATING SUPPLIES | 1,200 | 1,200 | 1,200 | - | - |
| **LEARN TO SKATE EXPENDITURES** | | 17,196 | 17,196 | 18,854 | 1,658 | 9.6% |
| A225-451-48-42190 | OPERATING SUPPLIES | 1,200 | 1,200 | 1,200 | - | - |
| A225-451-48-43100 | PROFESSIONAL SERVICES | 4,000 | 4,000 | 4,000 | - | - |
| **PILOT PROGRAMS EXPENDITURES** | | 5,200 | 5,200 | 5,200 | - | - |
| A225-451-50-41040 | TEMPORARY EMPLOYEES-REGULAR | 41,625 | 41,625 | 41,642 | 17 | 0.0% |
| A225-451-50-41220 | FICA CONTRIBUTIONS | 3,184 | 3,184 | 3,186 | 2 | 0.1% |
| A225-451-50-41350 | PAID LEAVE | - | - | 165 | 165 | - |
| A225-451-50-41510 | WORKER'S COMPENSATION | 1,228 | 1,228 | 886 | (342) | -27.9% |
| A225-451-50-42190 | OPERATING SUPPLIES | 7,200 | 7,200 | 7,200 | - | - |
| A225-451-50-43100 | PROFESSIONAL SERVICES | 1,700 | 1,700 | 2,000 | 300 | 17.6% |
| A225-451-50-44180 | RENTALS | 3,800 | 3,800 | 7,000 | 3,200 | 84.2% |
| **SPRING/SUMMER/FALL NRC PROGRAM EXPENDITURES** | | 58,737 | 58,737 | 62,079 | 3,342 | 5.7% |
| A225-451-51-41040 | TEMPORARY EMPLOYEES-REGULAR | 27,637 | 27,637 | 27,603 | (34) | -0.1% |
| A225-451-51-41220 | FICA CONTRIBUTIONS | 2,114 | 2,114 | 2,112 | (2) | -0.1% |
| A225-451-51-41350 | PAID LEAVE | - | - | 110 | 110 | - |
| A225-451-51-41510 | WORKER'S COMPENSATION | 816 | 816 | 587 | (229) | -28.1% |
| A225-451-51-42190 | OPERATING SUPPLIES | 500 | 500 | 7,200 | 6,700 | 1340.0% |
| A225-451-51-43090 | ELECTRONIC DATA PROCESSING | - | - | 240 | 240 | - |
| **WARMINGHOUSES EXPENDITURES** | | 31,067 | 31,067 | 37,852 | 6,785 | 21.8% |
| A225-451-53-41040 | TEMPORARY EMPLOYEES-REGULAR | 3,056 | 3,056 | 3,094 | 38 | 1.2% |
| A225-451-53-41220 | FICA CONTRIBUTIONS | 234 | 234 | 237 | 3 | 1.3% |
| A225-451-53-41350 | PAID LEAVE | - | - | 13 | 13 | - |
| A225-451-53-41510 | WORKER'S COMPENSATION | 90 | 90 | 66 | (24) | -26.7% |
| A225-451-53-42190 | OPERATING SUPPLIES | 300 | 300 | 1,500 | 1,200 | 400.0% |
| **SKATEBOARD CAMP EXPENDITURES** | | 3,680 | 3,680 | 4,910 | 1,230 | 33.4% |
| A225-451-54-42190 | OPERATING SUPPLIES | 400 | 400 | 1,100 | 700 | 175.0% |
| **RED CROSS BABYSITTING CLASSES EXPENDITURES** | | 400 | 400 | 1,100 | 700 | 175.0% |
| A225-451-58-41010 | FULL-TIME EMPLOYEES-REGULAR | 69,128 | 69,128 | 76,138 | 7,010 | 10.1% |
| A225-451-58-41210 | PERA CONTRIBUTIONS | 5,185 | 5,185 | 5,711 | 526 | 10.1% |
| A225-451-58-41220 | FICA CONTRIBUTIONS | 5,288 | 5,288 | 5,876 | 588 | 11.1% |
| A225-451-58-41310 | HEALTH INSURANCE | 11,562 | 11,562 | 12,227 | 665 | 5.8% |
| A225-451-58-41330 | LIFE INSURANCE | 53 | 53 | 53 | - | - |
| A225-451-58-41350 | PAID LEAVE | - | - | 301 | 301 | - |
| A225-451-58-41510 | WORKER'S COMPENSATION | 651 | 651 | 540 | (111) | -17.1% |
| A225-451-58-42080 | OFFICE SUPPLIES | 250 | 250 | 250 | - | - |
| A225-451-58-42190 | OPERATING SUPPLIES | 500 | 500 | 500 | - | - |
| A225-451-58-43090 | ELECTRONIC DATA PROCESSING | - | - | 914 | 914 | - |
| A225-451-58-43100 | PROFESSIONAL SERVICES | 1,700 | 1,700 | 1,700 | - | - |
| A225-451-58-43210 | TELEPHONE SERVICES | 250 | 250 | 250 | - | - |
| A225-451-58-43220 | POSTAGE | 500 | 500 | 500 | - | - |
| A225-451-58-43430 | ADVERTISING | 500 | 500 | 500 | - | - |

| | | 2025 Budget | | | 2026 to 2025 Original | |
|---|---|---|---|---|---|---|
| **Account** | **Description** | **Original** | **Current** | **2026 Budget** | **Increase (Decrease)** | **% Chg** |
| A225-451-58-43540 | PRINTING | 500 | 500 | 500 | - | - |
| A225-451-58-43610 | GENERAL LIABILITY | 222 | 222 | 185 | (37) | -16.7% |
| **SENIOR CITIZEN PROGRAMS EXPENDITURES** | | 96,289 | 96,289 | 106,145 | 9,856 | 10.2% |
| A225-451-59-41040 | TEMPORARY EMPLOYEES-REGULAR | 3,056 | 3,056 | 3,094 | 38 | 1.2% |
| A225-451-59-41220 | FICA CONTRIBUTIONS | 234 | 234 | 237 | 3 | 1.3% |
| A225-451-59-41350 | PAID LEAVE | - | - | 13 | 13 | - |
| A225-451-59-41510 | WORKER'S COMPENSATION | 90 | 90 | 66 | (24) | -26.7% |
| A225-451-59-42190 | OPERATING SUPPLIES | 2,000 | 2,000 | 2,000 | - | - |
| **YOUTH BASKETBALL EXPENDITURES** | | 5,380 | 5,380 | 5,410 | 30 | 0.6% |
| A225-451-60-41040 | TEMPORARY EMPLOYEES-REGULAR | 5,500 | 5,500 | 6,505 | 1,005 | 18.3% |
| A225-451-60-41220 | FICA CONTRIBUTIONS | 421 | 421 | 498 | 77 | 18.3% |
| A225-451-60-41350 | PAID LEAVE | - | - | 26 | 26 | - |
| A225-451-60-41510 | WORKER'S COMPENSATION | 162 | 162 | 139 | (23) | -14.2% |
| A225-451-60-42190 | OPERATING SUPPLIES | 5,200 | 5,200 | 4,200 | (1,000) | -19.2% |
| **YOUTH BASEBALL / SOFTBALL EXPENDITURES** | | 11,283 | 11,283 | 11,368 | 85 | 0.8% |
| A225-451-61-41040 | TEMPORARY EMPLOYEES-REGULAR | 9,439 | 9,439 | 9,439 | - | - |
| A225-451-61-41220 | FICA CONTRIBUTIONS | 722 | 722 | 723 | 1 | 0.1% |
| A225-451-61-41350 | PAID LEAVE | - | - | 38 | 38 | - |
| A225-451-61-41510 | WORKER'S COMPENSATION | 279 | 279 | 201 | (78) | -28.0% |
| A225-451-61-42190 | OPERATING SUPPLIES | 2,000 | 2,000 | 2,000 | - | - |
| A225-451-61-43100 | PROFESSIONAL SERVICES | 3,000 | 3,000 | 3,000 | - | - |
| **INTEGRATED REC PROGRAMS EXPENDITURES** | | 15,440 | 15,440 | 15,401 | (39) | -0.3% |
| A225-451-62-41040 | TEMPORARY EMPLOYEES-REGULAR | 4,482 | 4,482 | 4,522 | 40 | 0.9% |
| A225-451-62-41220 | FICA CONTRIBUTIONS | 343 | 343 | 346 | 3 | 0.9% |
| A225-451-62-41350 | PAID LEAVE | - | - | 18 | 18 | - |
| A225-451-62-41510 | WORKER'S COMPENSATION | 132 | 132 | 97 | (35) | -26.5% |
| A225-451-62-42190 | OPERATING SUPPLIES | 1,500 | 1,500 | 1,500 | - | - |
| **TENNIS EXPENDITURES** | | 6,457 | 6,457 | 6,483 | 26 | 0.4% |
| A225-451-65-44180 | RENTALS | 7,900 | 7,900 | 7,900 | - | - |
| **GOOSEBERRY PARK PLAYERS EXPENDITURES** | | 7,900 | 7,900 | 7,900 | - | - |
| A225-451-67-41040 | TEMPORARY EMPLOYEES-REGULAR | 6,587 | 6,587 | 7,536 | 949 | 14.4% |
| A225-451-67-41220 | FICA CONTRIBUTIONS | 504 | 504 | 577 | 73 | 14.5% |
| A225-451-67-41350 | PAID LEAVE | - | - | 30 | 30 | - |
| A225-451-67-41510 | WORKER'S COMPENSATION | 194 | 194 | 161 | (33) | -17.0% |
| A225-451-67-42190 | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 | - | - |
| A225-451-67-44180 | RENTALS | 11,000 | 11,000 | 11,000 | - | - |
| **OPEN GYMS - JR HIGH & ARMORY EXPENDITURES** | | 19,285 | 19,285 | 20,304 | 1,019 | 5.3% |
| A225-451-71-43100 | PROFESSIONAL SERVICES | 8,000 | 8,000 | 8,000 | - | - |
| **TAE KWON DO EXPENDITURES** | | 8,000 | 8,000 | 8,000 | - | - |
| A225-451-72-41040 | TEMPORARY EMPLOYEES-REGULAR | 20,000 | 20,000 | 22,527 | 2,527 | 12.6% |
| A225-451-72-41220 | FICA CONTRIBUTIONS | 291 | 291 | 1,724 | 1,433 | 492.4% |
| A225-451-72-41350 | PAID LEAVE | - | - | 89 | 89 | - |
| A225-451-72-41510 | WORKER'S COMPENSATION | 112 | 112 | 479 | 367 | 327.7% |
| A225-451-72-42190 | OPERATING SUPPLIES | 14,000 | 14,000 | 19,000 | 5,000 | 35.7% |
| A225-451-72-43100 | PROFESSIONAL SERVICES | 25,000 | 25,000 | 30,000 | 5,000 | 20.0% |
| A225-451-72-43430 | ADVERTISING | 20,000 | 20,000 | 25,000 | 5,000 | 25.0% |
| A225-451-72-43540 | PRINTING | 300 | 300 | 300 | - | - |
| A225-451-72-44180 | RENTALS | 10,500 | 10,500 | 15,000 | 4,500 | 42.9% |
| **SPECIAL EVENTS EXPENDITURES** | | 90,203 | 90,203 | 114,119 | 23,916 | 26.5% |
| A225-451-73-41040 | TEMPORARY EMPLOYEES-REGULAR | 1,494 | 1,494 | 1,508 | 14 | 0.9% |
| A225-451-73-41220 | FICA CONTRIBUTIONS | 114 | 114 | 116 | 2 | 1.8% |
| A225-451-73-41350 | PAID LEAVE | - | - | 6 | 6 | - |
| A225-451-73-41510 | WORKER'S COMPENSATION | 44 | 44 | 33 | (11) | -25.0% |
| A225-451-73-42190 | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 | - | - |

| | | 2025 Budget | | | 2026 to 2025 Original | |
|---|---|---|---|---|---|---|
| Account | Description | Original | Current | 2026 Budget | Increase (Decrease) | % Chg |
| **YOUTH VOLLEYBALL EXPENDITURES** | | 2,652 | 2,652 | 2,663 | 11 | 0.4% |
| A225-451-75-41040 | TEMPORARY EMPLOYEES-REGULAR | 5,500 | 5,500 | 5,473 | (27) | -0.5% |
| A225-451-75-41220 | FICA CONTRIBUTIONS | 421 | 421 | 419 | (2) | -0.5% |
| A225-451-75-41350 | PAID LEAVE | - | - | 22 | 22 | - |
| A225-451-75-41510 | WORKER'S COMPENSATION | 162 | 162 | 117 | (45) | -27.8% |
| A225-451-75-42190 | OPERATING SUPPLIES | 1,600 | 1,600 | 1,600 | - | - |
| A225-451-75-43100 | PROFESSIONAL SERVICES | 500 | 500 | 500 | - | - |
| **ART PROGRAM EXPENDITURES** | | 8,183 | 8,183 | 8,131 | (52) | -0.6% |
| A225-451-76-41040 | TEMPORARY EMPLOYEES-REGULAR | 5,161 | 5,161 | 5,156 | (5) | -0.1% |
| A225-451-76-41220 | FICA CONTRIBUTIONS | 395 | 395 | 395 | - | - |
| A225-451-76-41350 | PAID LEAVE | - | - | 21 | 21 | - |
| A225-451-76-41510 | WORKER'S COMPENSATION | 152 | 152 | 110 | (42) | -27.6% |
| A225-451-76-42190 | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 | - | - |
| **PRESCHOOL CAMP EXPENDITURES** | | 6,708 | 6,708 | 6,682 | (26) | -0.4% |
| A225-451-80-43100 | PROFESSIONAL SERVICES | 500 | 500 | 500 | - | - |
| **FITNESS PROGRAM EXPENDITURES** | | 500 | 500 | 500 | - | - |
| A225-451-81-41040 | TEMPORARY EMPLOYEES-REGULAR | 2,512 | 2,512 | 2,539 | 27 | 1.1% |
| A225-451-81-41220 | FICA CONTRIBUTIONS | 192 | 192 | 195 | 3 | 1.6% |
| A225-451-81-41350 | PAID LEAVE | - | - | 11 | 11 | - |
| A225-451-81-41510 | WORKER'S COMPENSATION | 74 | 74 | 54 | (20) | -27.0% |
| A225-451-81-42190 | OPERATING SUPPLIES | 500 | 500 | 500 | - | - |
| **MULTI-SPORT YOUTH CAMP EXPENDITURES** | | 3,278 | 3,278 | 3,299 | 21 | 0.6% |
| A225-451-83-44383 | SCHOLARSHIP PROGRAM | 15,000 | 15,000 | 22,000 | 7,000 | 46.7% |
| **SCHOLARSHIP PROGRAM EXPENDITURES** | | 15,000 | 15,000 | 22,000 | 7,000 | 46.7% |
| A225-451-87-41040 | TEMPORARY EMPLOYEES-REGULAR | 4,482 | 4,482 | 5,473 | 991 | 22.1% |
| A225-451-87-41220 | FICA CONTRIBUTIONS | 343 | 343 | 419 | 76 | 22.2% |
| A225-451-87-41350 | PAID LEAVE | - | - | 22 | 22 | - |
| A225-451-87-41510 | WORKER'S COMPENSATION | 132 | 132 | 117 | (15) | -11.4% |
| A225-451-87-42190 | OPERATING SUPPLIES | 8,306 | 8,306 | 8,306 | - | - |
| **FLAG FOOTBALL EXPENDITURES** | | 13,263 | 13,263 | 14,337 | 1,074 | 8.1% |
| A225-451-88-41040 | TEMPORARY EMPLOYEES-REGULAR | 6,043 | 6,043 | 6,029 | (14) | -0.2% |
| A225-451-88-41220 | FICA CONTRIBUTIONS | 462 | 462 | 462 | - | - |
| A225-451-88-41350 | PAID LEAVE | - | - | 24 | 24 | - |
| A225-451-88-41510 | WORKER'S COMPENSATION | 178 | 178 | 129 | (49) | -27.5% |
| A225-451-88-42190 | OPERATING SUPPLIES | 4,000 | 4,000 | 4,000 | - | - |
| A225-451-88-43210 | TELEPHONE SERVICES | 1,200 | 1,200 | 1,200 | - | - |
| A225-451-88-44180 | RENTALS | 700 | 700 | 700 | - | - |
| **CANOE/KAYAK RENTAL EXPENDITURES** | | 12,583 | 12,583 | 12,544 | (39) | -0.3% |
| A226-451-01-34110 | ATM COMMISSIONS | 250 | 250 | 250 | - | - |
| A226-451-01-34111 | POP COMMISSION | 1,000 | 1,000 | 1,000 | - | - |
| A226-451-01-36210 | INTEREST EARNINGS | 1,288 | 1,288 | 10,634 | 9,346 | 725.6% |
| A226-451-01-36220 | CLAY COUNTY LEASE | 11,474 | 11,474 | 11,474 | - | - |
| A226-451-01-36222 | STAVE CHURCH RENTAL | 2,000 | 2,000 | 2,000 | - | - |
| A226-451-01-36224 | RENTAL - F M C T | 68,207 | 68,207 | 68,207 | - | - |
| A226-451-02-36220 | ROOM RENTALS | 5,000 | 5,000 | 5,000 | - | - |
| **HERITAGE HJEMKOMST CENTER REVENUES** | | 89,219 | 89,219 | 98,565 | 9,346 | 10.5% |
| A226-451-01-41010 | FULL-TIME EMPLOYEES-REGULAR | 176,622 | 176,622 | 135,170 | (41,452) | -23.5% |
| A226-451-01-41040 | TEMPORARY EMPLOYEES-REGULAR | 54,840 | 54,840 | 54,840 | - | - |
| A226-451-01-41140 | AUTOMOBILE ALLOWANCE | 1,200 | 1,200 | 1,200 | - | - |
| A226-451-01-41150 | CELL PHONE REIMBURSEMENT | 435 | 435 | 735 | 300 | 69.0% |
| A226-451-01-41210 | PERA CONTRIBUTIONS | 13,247 | 13,247 | 10,138 | (3,109) | -23.5% |
| A226-451-01-41220 | FICA CONTRIBUTIONS | 17,706 | 17,706 | 14,339 | (3,367) | -19.0% |
| A226-451-01-41310 | HEALTH INSURANCE | 31,734 | 31,734 | 16,796 | (14,938) | -47.1% |
| A226-451-01-41330 | LIFE INSURANCE | 101 | 101 | 75 | (26) | -25.7% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A226-451-01-41350 | PAID LEAVE | - | - | 751 | 751 | - |
| A226-451-01-41510 | WORKER'S COMPENSATION | 1,925 | 1,925 | 1,249 | (676) | -35.1% |
| A226-451-01-42080 | OFFICE SUPPLIES | 177 | 177 | 177 | - | - |
| A226-451-01-42120 | MOTOR FUELS | 174 | 174 | 158 | (16) | -9.2% |
| A226-451-01-42190 | OPERATING SUPPLIES | 12,715 | 12,715 | 12,715 | - | - |
| A226-451-01-43076 | PAYMENTS TO COUNTY TREASURER | 375 | 375 | 375 | - | - |
| A226-451-01-43090 | ELECTRONIC DATA PROCESSING | 5,625 | 5,625 | 8,764 | 3,139 | 55.8% |
| A226-451-01-43100 | PROFESSIONAL SERVICES | 500 | 500 | 500 | - | - |
| A226-451-01-43210 | TELEPHONE SERVICES | 1,500 | 1,500 | 1,500 | - | - |
| A226-451-01-43220 | POSTAGE | 100 | 100 | 100 | - | - |
| A226-451-01-43610 | GENERAL LIABILITY | 23,265 | 23,265 | 26,093 | 2,828 | 12.2% |
| A226-451-01-43860 | UTILITIES | 180,000 | 180,000 | 180,000 | - | - |
| A226-451-01-44010 | BUILDING-REPAIR & MAINTENANCE | 95,000 | 95,000 | 95,000 | - | - |
| A226-451-01-44030 | IMPROVEMENTS OTHER THAN BLDGS | 10,000 | 10,000 | 10,000 | - | - |
| A226-451-01-44040 | MACH & EQUIP-REPAIR & MTCE | 2,500 | 2,500 | 2,500 | - | - |
| A226-451-01-44190 | CITY EQUIPMENT RENTAL | 1,200 | 1,200 | 1,236 | 36 | 3.0% |
| A226-451-01-44385 | CREDIT CARD SERVICE CHARGES | 300 | 300 | 300 | - | - |
| **HJEMKOMST CENTER EXPENDITURES** | | 631,241 | 631,241 | 574,711 | (56,530) | -9.0% |
| A414-451-00-33170 | FEDERAL GRANTS - OTHER | - | 5,000,000 | - | - | - |
| A414-451-00-39210 | TRANSFER - PARK | - | - | 50,000 | 50,000 | - |
| A414-451-00-39300 | PROCEEDS OF GEN LONG-TERM DEBT | - | 2,300,000 | - | - | - |
| A414-451-00-39999 | FROM RESERVES | - | 2,785,469 | - | - | - |
| **CAPITAL IMP FUND - DEBT FINANCED REVENUES** | | - | 10,085,469 | 50,000 | 50,000 | - |
| A414-451-00-45300 | IMPROVEMENTS OTHER THAN BLDGS | - | 10,085,469 | 50,000 | 50,000 | - |
| **CAPITAL IMP FUND - DEBT FINANCED EXPENDITURES** | | - | 10,085,469 | 50,000 | 50,000 | - |
| A415-451-01-39999 | FROM RESERVES | - | 29,313 | - | - | - |
| A415-451-73-39999 | FROM RESERVES | - | 2,270 | - | - | - |
| **CAPITAL IMPROVEMENT REVENUES** | | - | 31,583 | - | - | - |
| A415-451-73-45400 | MACHINERY & EQUIPMENT | - | 2,270 | - | - | - |
| **CI - PARK RECREATION EXPENDITURES** | | - | 2,270 | - | - | - |
| A415-451-01-44010 | BUILDING-REPAIR & MAINTENANCE | - | 20,000 | - | - | - |
| A415-451-01-44030 | IMPROVEMENTS OTHER THAN BLDGS | - | 1,281 | - | - | - |
| A415-451-01-45300 | IMPROVEMENTS OTHER THAN BLDGS | - | - | 34,000 | 34,000 | - |
| A415-451-01-45400 | MACHINERY & EQUIPMENT | 40,000 | 48,032 | 10,000 | (30,000) | -75.0% |
| **CI - HHIC EXPENDITURES** | | 40,000 | 69,313 | 44,000 | 4,000 | 10.0% |
| A415-497-20-45300 | IMPROVEMENTS OTHER THAN BLDGS | - | - | 11,000 | 11,000 | - |
| **CI - MEADOWS CLUBHOUSE EXPENDITURES** | | - | - | 11,000 | 11,000 | - |
| A416-451-01-33171 | FEDERAL TAX CREDITS | 180,000 | 180,000 | - | (180,000) | -100.0% |
| A416-451-01-33636 | MOORHEAD PUBLIC SERVICE | 62,000 | 62,000 | - | (62,000) | -100.0% |
| A416-451-01-39999 | FROM RESERVES | - | 18,000 | - | - | - |
| **BUILDING IMPROVEMENT REVENUES** | | 242,000 | 260,000 | - | (242,000) | -100.0% |
| A416-451-01-45211 | BUILDING - ROOF REPLACEMENT | - | 18,000 | - | - | - |
| A416-451-01-45400 | MACHINERY & EQUIPMENT | 600,000 | 600,000 | - | (600,000) | -100.0% |
| **BUILDING IMPROVEMENT EXPENDITURES** | | 600,000 | 618,000 | - | (600,000) | -100.0% |
| A613-000-00-36221 | LAND LEASE | 9,800 | 9,800 | 9,800 | - | - |
| A613-497-00-36210 | INTEREST EARNINGS | 10,000 | 10,000 | 35,381 | 25,381 | 253.8% |
| A613-497-00-39205 | TRANSFER-STORM WATER UTILITY | 58,250 | 58,250 | 58,250 | - | - |
| A613-497-00-39206 | TRANSFER - PARK | 499,525 | 499,525 | 395,375 | (104,150) | -20.8% |
| A613-497-10-34110 | ATM COMMISSIONS | 600 | 600 | 600 | - | - |
| A613-497-10-36220 | RENTAL OF CITY PROPERTY | 856 | 856 | 856 | - | - |
| A613-497-10-36230 | GREEN FEES IMPROVEMENT FEES | 13,000 | 13,000 | 13,000 | - | - |
| A613-497-10-36260 | ADVERTISING SALES | 2,000 | 2,000 | 2,000 | - | - |
| A613-497-10-36270 | MERCHANDISE SALES-OTHER | 22,000 | 22,000 | 22,000 | - | - |
| A613-497-10-36282 | TRADE REVENUE | 6,000 | 6,000 | 6,000 | - | - |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A613-497-10-36283 | COUPONS/DONATIONS REDEEMED | 10,268 | 10,268 | 10,268 | - | - |
| A613-497-10-38040 | GR FEES-9 WEEKDAY | 120,000 | 120,000 | 120,000 | - | - |
| A613-497-10-38041 | GR FEES-18 WEEKDAY | 200,000 | 200,000 | 230,000 | 30,000 | 15.0% |
| A613-497-10-38042 | GR FEES-JR/SR 9 WEEKDAY RESTR | 21,500 | 21,500 | 21,500 | - | - |
| A613-497-10-38043 | GR FEES-JR/SR 18 WEEKDAY RESTR | 17,000 | 17,000 | 17,000 | - | - |
| A613-497-10-38049 | GREEN FEES - TOURNAMENTS | 35,000 | 35,000 | 35,000 | - | - |
| A613-497-10-38050 | CARTS - 9 HOLES | 60,000 | 60,000 | 65,000 | 5,000 | 8.3% |
| A613-497-10-38051 | CARTS - 18 HOLES | 175,000 | 175,000 | 175,000 | - | - |
| A613-497-10-38060 | DRIVING RANGE | 50,000 | 50,000 | 55,000 | 5,000 | 10.0% |
| A613-497-10-38061 | PLAYERS CARDS | 3,000 | 3,000 | 2,500 | (500) | -16.7% |
| A613-497-10-38062 | SEASON PASSES | 200,000 | 200,000 | 225,000 | 25,000 | 12.5% |
| A613-497-10-38065 | GOLF CAR TRAIL FEE | 13,000 | 13,000 | 14,000 | 1,000 | 7.7% |
| A613-497-10-38066 | HANDICAPPING SERVICES | 9,000 | 9,000 | 9,500 | 500 | 5.6% |
| A613-497-11-34780 | YOUTH ACTIVITY FEES | 7,000 | 7,000 | 7,000 | - | - |
| A613-497-20-34110 | ATM COMMISSIONS | 400 | 400 | 400 | - | - |
| A613-497-20-36230 | GREEN FEES IMPROVEMENT FEES | 10,000 | 10,000 | 11,000 | 1,000 | 10.0% |
| A613-497-20-36260 | ADVERTISING SALES | 2,500 | 2,500 | 2,500 | - | - |
| A613-497-20-36270 | MERCHANDISE SALES-OTHER | 19,000 | 19,000 | 19,000 | - | - |
| A613-497-20-36282 | TRADE REVENUE | 8,000 | 8,000 | 8,000 | - | - |
| A613-497-20-36283 | COUPONS/DONATIONS REDEEMED | 14,000 | 14,000 | 14,000 | - | - |
| A613-497-20-38040 | GR FEES-9 WEEKDAY | 95,000 | 95,000 | 95,000 | - | - |
| A613-497-20-38041 | GR FEES-18 WEEKDAY | 175,000 | 175,000 | 175,000 | - | - |
| A613-497-20-38042 | GR FEES-JR/SR 9 WEEKDAY RESTR | 7,500 | 7,500 | 7,500 | - | - |
| A613-497-20-38043 | GR FEES-JR/SR 18 WEEKDAY RESTR | 8,500 | 8,500 | 8,500 | - | - |
| A613-497-20-38048 | GREEN FEES - 6 HOLES | 300 | 300 | 300 | - | - |
| A613-497-20-38049 | GREEN FEES - TOURNAMENTS | 50,000 | 50,000 | 50,000 | - | - |
| A613-497-20-38050 | CARTS - 9 HOLES | 45,000 | 45,000 | 45,000 | - | - |
| A613-497-20-38051 | CARTS - 18 HOLES | 175,000 | 175,000 | 175,000 | - | - |
| A613-497-20-38052 | CARTS - 6 HOLES | 100 | 100 | 100 | - | - |
| A613-497-20-38060 | DRIVING RANGE | 35,000 | 35,000 | 35,000 | - | - |
| A613-497-20-38061 | PLAYERS CARDS | 2,500 | 2,500 | 2,500 | - | - |
| A613-497-20-38062 | SEASON PASSES | 160,000 | 160,000 | 165,000 | 5,000 | 3.1% |
| A613-497-20-38063 | CLUB RENTAL | 500 | 500 | 500 | - | - |
| A613-497-20-38064 | PULL CART RENTAL | 200 | 200 | 200 | - | - |
| A613-497-20-38065 | GOLF CAR TRAIL FEE | 10,000 | 10,000 | 10,000 | - | - |
| A613-497-20-38066 | HANDICAPPING SERVICES | 3,000 | 3,000 | 3,000 | - | - |
| A613-497-21-34780 | YOUTH ACTIVITY FEES | 5,000 | 5,000 | 5,000 | - | - |
| **GOLF COURSE REVENUES** | | 2,369,299 | 2,369,299 | 2,362,530 | (6,769) | -0.3% |
| A613-497-10-41010 | FULL-TIME EMPLOYEES-REGULAR | 76,391 | 76,391 | 77,697 | 1,306 | 1.7% |
| A613-497-10-41040 | TEMPORARY EMPLOYEES-REGULAR | 60,000 | 60,000 | 59,993 | (7) | 0.0% |
| A613-497-10-41210 | PERA CONTRIBUTIONS | 5,729 | 5,729 | 5,828 | 99 | 1.7% |
| A613-497-10-41220 | FICA CONTRIBUTIONS | 10,125 | 10,125 | 10,584 | 459 | 4.5% |
| A613-497-10-41310 | HEALTH INSURANCE | 11,562 | 11,562 | 12,227 | 665 | 5.8% |
| A613-497-10-41330 | LIFE INSURANCE | 53 | 53 | 53 | - | - |
| A613-497-10-41350 | PAID LEAVE | - | - | 544 | 544 | - |
| A613-497-10-41510 | WORKER'S COMPENSATION | 845 | 845 | 1,304 | 459 | 54.3% |
| A613-497-10-42080 | OFFICE SUPPLIES | 100 | 100 | 100 | - | - |
| A613-497-10-42190 | OPERATING SUPPLIES | 10,000 | 10,000 | 10,000 | - | - |
| A613-497-10-42400 | SMALL TOOLS & MINOR EQUIPMENT | 1,500 | 1,500 | 1,500 | - | - |
| A613-497-10-43076 | PAYMENTS TO COUNTY TREASURER | 500 | 500 | 500 | - | - |
| A613-497-10-43090 | ELECTRONIC DATA PROCESSING | 16,006 | 16,006 | 15,447 | (559) | -3.5% |
| A613-497-10-43100 | PROFESSIONAL SERVICES | 16,001 | 16,001 | 16,001 | - | - |
| A613-497-10-43210 | TELEPHONE SERVICES | 1,700 | 1,700 | 1,700 | - | - |
| A613-497-10-43260 | INTERNET/DATA CIRCUITS | 1,750 | 1,750 | 2,500 | 750 | 42.9% |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | % Chg |
|---|---|---|---|---|---|---|
| A613-497-10-43430 | ADVERTISING | 6,000 | 6,000 | 6,000 | - | - |
| A613-497-10-43540 | PRINTING | 2,800 | 2,800 | 3,800 | 1,000 | 35.7% |
| A613-497-10-43610 | GENERAL LIABILITY | 3,221 | 3,221 | 2,885 | (336) | -10.4% |
| A613-497-10-43860 | UTILITIES | 14,000 | 14,000 | 16,000 | 2,000 | 14.3% |
| A613-497-10-44010 | BUILDING-REPAIR & MAINTENANCE | 5,000 | 5,000 | 7,500 | 2,500 | 50.0% |
| A613-497-10-44040 | MACH & EQUIP-REPAIR & MTCE | 5,000 | 5,000 | 5,000 | - | - |
| A613-497-10-44041 | SOFTWARE MAINTENANCE | 2,000 | 2,000 | 2,000 | - | - |
| A613-497-10-44190 | CITY EQUIPMENT RENTAL | 32,627 | 32,627 | 33,606 | 979 | 3.0% |
| A613-497-10-44310 | CASH SHORT | 500 | 500 | 500 | - | - |
| A613-497-10-44330 | DUES AND SUBSCRIPTIONS | 400 | 400 | 400 | - | - |
| A613-497-10-44380 | SALES TAX | 60,000 | 60,000 | 65,000 | 5,000 | 8.3% |
| A613-497-10-44385 | CREDIT CARD SERVICE CHARGES | 15,000 | 15,000 | 20,000 | 5,000 | 33.3% |
| A613-497-10-44398 | COUPONS/DONATIONS | 15,000 | 15,000 | 15,000 | - | - |
| A613-497-10-44399 | TRADE EXPENDITURES | 8,000 | 8,000 | 8,000 | - | - |
| **VILLAGE GREEN CLUB HOUSE EXPENDITURES** | | 381,810 | 381,810 | 401,669 | 19,859 | 5.2% |
| A613-497-11-42190 | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 | - | - |
| **VILLAGE GREEN MAINTENANCE REVENUES** | | 1,000 | 1,000 | 1,000 | - | - |
| A613-497-20-41010 | FULL-TIME EMPLOYEES-REGULAR | 73,596 | 73,596 | 79,696 | 6,100 | 8.3% |
| A613-497-20-41040 | TEMPORARY EMPLOYEES-REGULAR | 55,973 | 55,973 | 55,971 | (2) | 0.0% |
| A613-497-20-41210 | PERA CONTRIBUTIONS | 5,520 | 5,520 | 5,978 | 458 | 8.3% |
| A613-497-20-41220 | FICA CONTRIBUTIONS | 9,912 | 9,912 | 10,476 | 564 | 5.7% |
| A613-497-20-41310 | HEALTH INSURANCE | 22,050 | 22,050 | 23,318 | 1,268 | 5.8% |
| A613-497-20-41330 | LIFE INSURANCE | 53 | 53 | 53 | - | - |
| A613-497-20-41350 | PAID LEAVE | - | - | 536 | 536 | - |
| A613-497-20-41510 | WORKER'S COMPENSATION | 844 | 844 | 1,285 | 441 | 52.3% |
| A613-497-20-42080 | OFFICE SUPPLIES | 400 | 400 | 400 | - | - |
| A613-497-20-42190 | OPERATING SUPPLIES | 11,000 | 11,000 | 11,000 | - | - |
| A613-497-20-42280 | REPAIR & MTCE SUPPLIES | 100 | 100 | 100 | - | - |
| A613-497-20-42400 | SMALL TOOLS & MINOR EQUIPMENT | 3,200 | 3,200 | 3,200 | - | - |
| A613-497-20-43076 | PAYMENTS TO COUNTY TREASURER | 140 | 140 | 140 | - | - |
| A613-497-20-43090 | ELECTRONIC DATA PROCESSING | 16,162 | 16,162 | 16,250 | 88 | 0.5% |
| A613-497-20-43100 | PROFESSIONAL SERVICES | 15,000 | 15,000 | 15,000 | - | - |
| A613-497-20-43210 | TELEPHONE SERVICES | 2,500 | 2,500 | 2,500 | - | - |
| A613-497-20-43220 | POSTAGE | 10 | 10 | 10 | - | - |
| A613-497-20-43260 | INTERNET/DATA CIRCUITS | 1,750 | 1,750 | 1,750 | - | - |
| A613-497-20-43430 | ADVERTISING | 6,000 | 6,000 | 6,000 | - | - |
| A613-497-20-43540 | PRINTING | 2,500 | 2,500 | 3,500 | 1,000 | 40.0% |
| A613-497-20-43610 | GENERAL LIABILITY | 4,875 | 4,875 | 4,413 | (462) | -9.5% |
| A613-497-20-43860 | UTILITIES | 25,000 | 25,000 | 25,000 | - | - |
| A613-497-20-44010 | BUILDING-REPAIR & MAINTENANCE | 20,000 | 20,000 | 20,000 | - | - |
| A613-497-20-44030 | IMPROVEMENTS OTHER THAN BLDGS | 250 | 250 | 250 | - | - |
| A613-497-20-44040 | MACH & EQUIP-REPAIR & MTCE | 5,000 | 5,000 | 5,000 | - | - |
| A613-497-20-44041 | SOFTWARE MAINTENANCE | 500 | 500 | 500 | - | - |
| A613-497-20-44180 | RENTALS | 6,000 | 6,000 | 6,000 | - | - |
| A613-497-20-44190 | CITY EQUIPMENT RENTAL | 29,653 | 29,653 | 30,543 | 890 | 3.0% |
| A613-497-20-44330 | DUES AND SUBSCRIPTIONS | 400 | 400 | 400 | - | - |
| A613-497-20-44380 | SALES TAX | 40,000 | 40,000 | 55,000 | 15,000 | 37.5% |
| A613-497-20-44385 | CREDIT CARD SERVICE CHARGES | 11,250 | 11,250 | 15,000 | 3,750 | 33.3% |
| A613-497-20-44398 | COUPONS/DONATIONS | 15,000 | 15,000 | 15,000 | - | - |
| A613-497-20-44399 | TRADE EXPENDITURES | 8,000 | 8,000 | 8,000 | - | - |
| **MEADOWS PRO SHOP EXPENDITURES** | | 392,638 | 392,638 | 422,269 | 29,631 | 7.5% |
| A613-497-21-41040 | TEMPORARY EMPLOYEES-REGULAR | 807 | 807 | 798 | (9) | -1.1% |
| A613-497-21-41220 | FICA CONTRIBUTIONS | 62 | 62 | 62 | - | - |
| A613-497-21-41350 | PAID LEAVE | - | - | 4 | 4 | - |

| Account | Description | 2025 Budget Original | 2025 Budget Current | 2026 Budget | 2026 to 2025 Original Increase (Decrease) | 2026 to 2025 Original % Chg |
|---|---|---|---|---|---|---|
| A613-497-21-41510 | WORKER'S COMPENSATION | 5 | 5 | 8 | 3 | 60.0% |
| A613-497-21-42190 | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 | - | - |
| **MDWS JUNIOR GOLF PROGRAM EXPENDITURES** | | 1,874 | 1,874 | 1,872 | (2) | -0.1% |
| | **TOTAL PARKS & RECREATION REVENUES** | **$7,257,783** | **$17,392,835** | **$7,270,272** | **$12,489** | **0.2%** |
| | **TOTAL PARKS & RECREATION EXPENDITURES** | **$4,079,012** | **$14,214,064** | **$3,722,153** | **-$356,859** | **-8.7%** |