

2026



ANNUAL — DETAILED — BUDGET

CITY OF MOORHEAD, MINNESOTA



Table of Contents

Elected Officials & Citywide Administration..... 1

Engineering Department..... 18

Police Department..... 24

Fire Department..... 31

Public Works Department..... 35

Community Development Department..... 48

Parks & Recreation Department..... 53

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

<u>Acct #</u>		<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>INCREASE (DECREASE)</u>
	<u>Mayor & Council Division:</u>			
100-411-10	Mayor & Council	320,198	314,779	(5,419)
100-411-15	Programs, Services, Actv.	131,374	128,975	(2,399)
		<u>451,572</u>	<u>443,754</u>	<u>(7,818)</u>
	<u>Administrative Division:</u>			
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 Prosecution	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
		<u>18,196,985</u>	<u>19,911,048</u>	<u>1,714,063</u>
	<u>Debt Service:</u>			
	Debt Service	<u>17,755,929</u>	<u>19,302,565</u>	<u>1,546,636</u>
	<u>Tax Increment Districts:</u>			
	Tax Increment Districts	<u>1,493,187</u>	<u>2,956,290</u>	<u>1,463,103</u>
	<u>Capital:</u>			
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)
		<u>1,705,907</u>	<u>2,693,338</u>	<u>987,431</u>
	Total Administration Department	<u><u>\$ 39,603,580</u></u>	<u><u>\$ 45,306,995</u></u>	<u><u>\$ 5,703,415</u></u>

**CITY OF MOORHEAD
2026 DETAIL BUDGET
ADMINISTRATION**

Account	Description	2025		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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	-

		2025		2026 to 2025 Original		
Account	Description	Original	Current	2026 Budget	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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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

<u>Acct #</u>		<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>INCREASE (DECREASE)</u>
	<u>Engineering Division:</u>			
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)
		<u>51,188,117</u>	<u>59,580,883</u>	<u>8,392,766</u>
	<u>Capital:</u>			
415-430-00	CI - Engineering	<u>115,000</u>	<u>45,000</u>	<u>(70,000)</u>
	Total Engineering Department	<u>\$ 51,303,117</u>	<u>\$ 59,625,883</u>	<u>\$ 8,322,766</u>

**CITY OF MOORHEAD
2026 DETAIL BUDGET
ENGINEERING**

Account	Description	2025 Budget		2026 Budget	2026 to 2025 Original	
		Original	Current		Increase (Decrease)	% 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		2026 Budget	2026 to 2025 Original	
		Original	Current		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%

		2025 Budget			2026 to 2025 Original	
Account	Description	Original	Current	2026 Budget	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	TELEVISION 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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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	TELEVISION 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

<u>Acct #</u>		<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>INCREASE (DECREASE)</u>
	<u>Administrative Division:</u>			
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)
		<u>5,000,819</u>	<u>4,378,389</u>	<u>(622,430)</u>
	<u>Operations Division:</u>			
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
		<u>9,827,259</u>	<u>10,376,549</u>	<u>549,290</u>
	<u>Capital:</u>			
415-421-00	Capital Improvements	61,800		(61,800)
	Total Police Department	<u><u>\$ 14,889,878</u></u>	<u><u>\$ 14,754,938</u></u>	<u><u>\$ (134,940)</u></u>

**CITY OF MOORHEAD
2026 DETAIL BUDGET
POLICE**

Account	Description	2025 Budget		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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 PARTNERSHIP 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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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%

		2025 Budget			2026 to 2025 Original	
Account	Description	Original	Current	2026 Budget	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

<u>Acct #</u>		<u>2024 BUDGET</u>	<u>2025 BUDGET</u>	<u>INCREASE (DECREASE)</u>
	<u>Suppression Division:</u>			
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	-
		<u>6,257,081</u>	<u>7,072,586</u>	<u>815,505</u>
	<u>Training Division:</u>			
100-422-20	Fire Training	77,210	83,516	6,306
292 Fund	National Opioid Settlements	94,707	106,457	11,750
		<u>171,917</u>	<u>189,973</u>	<u>18,056</u>
	<u>Prevention Division:</u>			
100-422-30	Fire Prevention	<u>483,737</u>	<u>528,602</u>	<u>44,865</u>
	<u>Emergency Management</u>			
100-422-35	Emergency Management	<u>2,550</u>	<u>42,167</u>	<u>39,617</u>
	<u>Capital:</u>			
415-422-00	CI - Fire Suppression	<u>20,000</u>	<u>100,000</u>	<u>80,000</u>
	Total Fire Department	<u>\$ 6,935,285</u>	<u>\$ 7,933,328</u>	<u>\$ 998,043</u>

**CITY OF MOORHEAD
2026 DETAIL BUDGET
FIRE**

Account	Description	2025 Budget		2026 Budget	2026 to 2025 Original	
		Original	Current		Increase (Decrease)	% 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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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

<u>Acct #</u>		<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>INCREASE (DECREASE)</u>
	<u>Public Works Division:</u>			
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
		<u>15,261,657</u>	<u>15,659,311</u>	<u>397,654</u>
	<u>Park Maintenance Division:</u>			
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
		<u>6,171,519</u>	<u>6,319,927</u>	<u>148,408</u>
	<u>Capital:</u>			
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)
		<u>913,672</u>	<u>980,000</u>	<u>66,328</u>
	Total Public Works Department	<u>\$ 22,346,848</u>	<u>\$ 22,959,238</u>	<u>\$ 612,390</u>

**CITY OF MOORHEAD
2026 DETAIL BUDGET
PUBLIC WORKS**

Account	Description	2025 Budget		2026 Budget	2026 to 2025 Original	
		Original	Current		Increase (Decrease)	% 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		2026 Budget	2026 to 2025 Original	
		Original	Current		Increase (Decrease)	% 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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		Increase (Decrease)	% 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

<u>Acct #</u>		<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>INCREASE (DECREASE)</u>
	<u>Development Services Division:</u>			
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)
		<u>2,849,024</u>	<u>2,722,504</u>	<u>(126,520)</u>
	<u>Neighborhood Services Division:</u>			
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
		<u>427,094</u>	<u>450,322</u>	<u>23,228</u>
	<u>Capital:</u>			
415-498-10	CI - Airport	156,250	120,000	(36,250)
416 Fund	CI - Building Improvements	53,723		(53,723)
		<u>209,973</u>	<u>120,000</u>	<u>(89,973)</u>
	Total Community Development Dept	<u>\$ 3,486,091</u>	<u>\$ 3,292,826</u>	<u>\$ (193,265)</u>

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

Account	Description	2025 Budget		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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

<u>Acct #</u>		<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>INCREASE (DECREASE)</u>
	<u>Parks & Recreation Division:</u>			
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
		<u>3,439,012</u>	<u>3,617,153</u>	<u>178,141</u>
	<u>Capital:</u>			
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)
		<u>640,000</u>	<u>105,000</u>	<u>(535,000)</u>
	Total Parks & Recreation Dept	<u>\$ 4,079,012</u>	<u>\$ 3,722,153</u>	<u>\$ (356,859)</u>

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

Account	Description	2025 Budget		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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	-	-

Account	Description	2025 Budget		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		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		2026 Budget	2026 to 2025 Original	
		Original	Current		Increase (Decrease)	% 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%