City of Sidney

Montana's Sunrise City

115 2nd Street S.E., Sidney, Montana - 406-433-2809

Budget and Finance Committee Meeting
July 15, 2026 5:30 PM
115 2nd Street SE |Sidney, MT 59270

Committee meetings are held in a hybrid format, allowing both in-person and Zoom participation. Councilmembers will attend in person unless remote attendance is necessary. Consistent with the Montana Constitution's Right of Participation and Right to Know, the City is committed to open and accessible meetings. Public participation via Zoom or phone is available using the information below:

Zoom Link: (Need to edit every meeting)
Call: 1-346-248-7799 **Meeting ID:** 713 080 5898 **Passcode:** 4332809

1. Call to Order
2. Pledge of Allegiance
3. Roll Call

   Committee Members Present:

   City Officials/ Staff Present:

4. Correction or Approval of Minutes
   a. June 9th, 2026 Meeting Minutes
5. Public Comment/ Visitors

   Your opportunity for the public to address the Council on items not included on the agenda, no action will be taken during this time.

6. Monthly Reports
   a. July 2026 Treasurer's Report
7. New Business
   a. Impact Fee Study for Water, Sewer, Streets and Parks
   b. FY2026-27 Preliminary Budget Review

c. FY2026-27 Preliminary Budget Calendar

8. Unfinished Business

9. Comments and Questions from the Committee

10. Adjournment

Meeting Guidelines

- We ask that all participants be respectful and courteous.
- Please direct comments to the Council as a whole.
- When speaking, please state your name for the record.
- Be mindful of others by keeping comments concise and avoiding repetition.
- The presiding officer may guide speaking time to help the meeting run smoothly.
- Disruptive behavior may result in removal from the meeting.

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Budget and Finance Committee Meeting 6/9/26
June 09, 2026 5:30 PM

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Zoom
Link: https://us06web.zoom.us/j/7130805898?pwd=tJpmtgBdGbsjBXS0EAU50ANb4u7h3l.1&omn=83241083533
Call: 1-346-248-7799 **Meeting ID:** 713 080 5898 **Passcode:** 4332809

1. Call to Order

Chair Christensen called the meeting to order at 5:30pm.

2. Pledge of Allegiance

The Pledge of Allegiance was stated by all.

3. Roll Call

Committee Members Present:

City Officials/ Staff Present:

Committee Members Present: Christensen, Buxbaum, and DiFonzo

City Officials/ Staff Present: Mayor Norby, Interim Clerk/Treasurer Lange, and Interim CAO Chamberlin

4. Correction or Approval of Minutes

a. May 12th, 2026 Meeting Minutes

Motion was made to approve.

Motion made by DiFonzo, Seconded by Buxbaum.
Voting Yea: Christensen, DiFonzo, Buxbaum

5. Public Comment/ Visitors

Your opportunity for the public to address the Committee on items not included on the agenda, no action will be taken during this time.

None.

6. Monthly Reports

a. Clerk/Treasurer's Report

Interim Clerk/Treasurer Lange presented a Treasurer's Update summarizing ongoing projects and activities within City Hall. She reported that significant effort is currently focused on development of the FY 2026-2027 budget and completion of employee evaluations utilizing the City's newly revised evaluation process. She noted that the updated evaluation forms have been well received and that a majority of evaluations have already been completed.

Interim Clerk/Treasurer Lange also reported she and Interim CAO Chamberlin are working with Fire Marshal Rasmussen to improve permit tracking and reporting processes through updates to the City's permit tracking spreadsheets.

She further reported that she, Mayor Norby, and Interim CAO Chamberlin would be attending a Municipal Summit in Wolf Point on June 16 and that she would also attend a Montana State Fund Safety Workshop on June 17. She noted that City Hall continues to experience significant seasonal activity and that pool pass sales have been exceptionally strong, with more than 540 individual passes sold to date.

Committee members expressed appreciation for the Treasurer's Update format and indicated they would like to continue receiving similar reports in the future.

7. New Business

a. FY25-26 Budgeted Transfers

Interim Clerk/Treasurer Lange presented the annual budgeted transfer schedule. Discussion included transfers related to snow removal, street maintenance, parks, and special improvement districts. Staff explained that snow removal revenues are initially collected with street maintenance assessments and are subsequently transferred to the appropriate fund based on actual revenues received.

Motion was made to approve.

Motion made by Buxbaum, Seconded by DiFonzo.
Voting Yea: Christensen, DiFonzo, Buxbaum

b. FY 25-26 Budget vs Actual-Expenditures

Interim CAO Chamberlin reviewed budget-to-actual expenditure reports with the Committee. She explained that the reports were intended to provide a more detailed look at expenditures by object while staff continue budget development for the upcoming fiscal year. She noted that no significant expenditure concerns had been identified at this time, although some coding corrections would be completed before year-end, including reallocating legal service expenses among the appropriate funds.

c. FY 25-26 Budget vs Actual-Revenue

The Committee also reviewed current revenue reports. Interim CAO Chamberlin reported that revenues were performing well and that property tax collections were currently at approximately 94% of budgeted revenue. She highlighted strong collections in several assessment funds, including street maintenance and garbage assessments. She further noted that oil and gas tax revenues had exceeded budget estimates and would support the budgeted transfers planned for the current fiscal year. Water and sewer revenues were also tracking closely with projections.

Discussion occurred regarding the timeline for FY 2026-2027 budget development. Interim CAO Chamberlin explained that Public Works and Public Safety budget presentations would occur prior to presentation of the full preliminary budget and that taxable valuation information would not be available until later in the summer.

d. MT Tourism Development Grant

Interim CAO Chamberlin provided a brief update on the Montana Tourism Development Grant. She explained that the Budget & Finance Committee will serve as the primary committee overseeing grant implementation and that future updates and project-related decisions will be brought before the Committee as work progresses.

8. Unfinished Business

a. 2026 Employee Handbook Update

The Committee continued its review of the revised Employee Handbook. Interim CAO Chamberlin explained that while the handbook contains additional policy coverage compared to prior versions, it has been streamlined and rewritten in a more concise and user-friendly format. The handbook will be provided to all employees as part of orientation and ongoing personnel administration.

Motion was made to approve.

Motion made by Buxbaum, Seconded by DiFonzo.
Voting Yea: Christensen, DiFonzo, Buxbaum

b. Employee Evaluation Policy 2026

The Committee reviewed the Employee Evaluation Policy. Interim CAO Chamberlin reported that the updated process is functioning well and that supervisors have responded positively to conducting evaluations within the chain of command structure. Employees have also expressed appreciation for receiving evaluations from direct supervisors who are most familiar with their day-to-day performance.

Discussion also occurred regarding employee goals and methods for evaluating performance in positions where measurable objectives may be more difficult to establish. Interim CAO Chamberlin explained that some goals are department-wide while others are individualized based on employee duties and responsibilities.

Motion was made to approve.

Motion made by DiFonzo, Seconded by Buxbaum.
Voting Yea: Christensen, DiFonzo, Buxbaum

c. Drug and Alcohol Testing Policy 2026

The Committee reviewed the Drug and Alcohol Testing Policy. Discussion occurred regarding testing procedures, employee rights, retesting opportunities, and the City's current testing provider. Interim CAO Chamberlin explained that employees have the opportunity to request retesting if circumstances warrant and that positive test results are handled in accordance with established procedures and individual circumstances.

Motion was made to approve.

Motion made by Buxbaum, Seconded by DiFonzo.
Voting Yea: Christensen, DiFonzo, Buxbaum

d. Conflict of Interest and Ethics Policy and Form

Interim CAO Chamberlin noted that the Conflict of Interest and Ethics Policy had already been approved by the City Council and no further action was required.

e. FY26-27 Payroll:

Superintendent positions Exempt

2.9% COLA

No Merit Increase

No Drug Task Force Officer Position

The Committee reviewed the proposed FY 2026-2027 payroll budget. Interim CAO Chamberlin explained that the proposal includes a 2.9% cost-of-living adjustment, no merit increase for the fiscal year, conversion of superintendent positions to exempt status, and elimination of the dedicated Drug Task Force Officer position. She noted that Chief Kraft supported removal of the Drug Task Force Officer position and that overall payroll costs reflected a decrease in the General Fund compared to prior projections.

Discussion occurred regarding healthcare costs, staffing changes, and internal posting of the new Public Works Operations Manager position. Staff indicated that recruitment efforts would begin internally before considering external applicants.

Motion was made to approve.

Motion made by Buxbaum, Seconded by DiFonzo.
Voting Yea: Christensen, DiFonzo, Buxbaum

9. Comments and Questions from the Committee

Committee Member DiFonzo requested information regarding Constitutional Initiative 134 and its potential impact on municipal property tax revenues. Interim CAO Chamberlin explained that the measure would have limited annual property tax growth to 2%, significantly below recent inflation rates. She noted that, based on preliminary calculations, the City could have experienced substantial revenue losses if such limitations had been implemented. During discussion, it was noted that the initiative effort had reportedly been withdrawn and would not proceed.

10. Adjournment

at 6:00pm.

Meeting Guidelines

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• Please direct comments to the Council as a whole.
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July 2026 Treasurer's Update

FY 2026-2027 Budget Development

Budget development for FY 2026-2027 continues to be a primary focus as we work through departmental requests and finalize the City's operating and capital budgets. We continue reviewing expenditures, anticipated revenues, personnel costs, and capital improvement projects to ensure the budget remains financially responsible while supporting the services our community expects.

Fiscal Year-End Closing

Fiscal year-end closing activities are well underway. A considerable amount of time has been dedicated to processing journal vouchers, reconciling accounts, reviewing outstanding invoices and purchases, and ensuring expenditures are recorded in the appropriate fiscal year. These efforts help maintain accurate financial records and prepare the City for a smooth transition into the new fiscal year.

Employee Handbook Distribution

The updated Employee Handbook has been distributed to City staff, and signed acknowledgements are being collected and tracked as they are returned. This process helps ensure all employees have received the updated policies and provides the City with complete documentation for personnel records.

Training and Professional Development

On July 7, I attended the Montana State Fund Safety Workshop. The training focused on workplace safety, employee wellness, and risk management strategies that can help reduce workplace injuries while promoting a safe and healthy work environment for all City employees.

City Hall Updates

City Hall continues to experience a busy summer season. Staff has been assisting residents and contractors with an increased number of building permits, processing alcohol license applications and renewals, and tracking and processing sales of pool passes. Summer construction projects and seasonal activities continue to generate a high volume of customer inquiries, and staff remains committed to providing timely and responsive service to the public.

Respectfully Submitted,

Karmen Lange

Interim Clerk/Treasurer

The Financial Link

Sidney Impact Fees

Results Review

7/14/2026

Overview

- Impact Fee Overview
- Water Impact Fee
- Wastewater Impact Fee
- Street Equipment / Parks Recommendation

Charge Components

Existing Capital	Cash Equity	Planned Capital
• Value of Buildings, Pipes, etc. • Reduced by contributed capital & outstanding debt	• Value of cash and savings for the City	• Capital Improvement Plan to serve new users • Does not include R&R
What do you own?	What have people paid?	What do you need?

NEXUS The Financial Link AE2S

How it Works

Value of Existing Capital + Value of Cash Equity + Value of Planned Capital

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Capacity

Customer Baseline

Water Meter Size (inches)	EDU Factor	Connections	EDUs
5/8	1.0	1,933	1933
3/4	1.0	295	295
1	1.7	56	93
1 1/2	3.3	19	63
2	5.3	33	176
3	10.0	9	90
4	16.7	3	50
	TOTALS	2,348	2,701

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Water

Current Water Impact Fees

The Sidney City Council adopted a water system impact fee of $1,000 per EDU resulting in the current impact fee schedule

WATER SUPPLY IMPACT FEE FOR NEW OR EXPANDED SERVICE
(Includes administrative fee)

RESIDENTIAL LAND USES	EDUs	ADOPTED FEE
Hotel Room	1/2	$500
Detached Single-Family Residence (includes mobile homes)	1	$1,000
Two-Family Residence	2	$2,000
Three-Family Residence	2.5	$2,500
Four-Family Residence	3	$3,000
Five-Family Residence	3.25	$3,250
Six-Family Residence	3.5	$3,500
Seven-Family Residence	3.75	$3,750
Eight-Family Residence	4	$4,000
Residential structures larger than eight-family are charged at a rate of ½ EDU per dwelling unit.		
NON-RESIDENTIAL LAND USES		
Non-residential buildings or facilities are charged using water meter size and an EDU conversion factor shown below		
METER SIZE (inches)	**EDUs**	**ADOPTED FEE**
5/8 or 3/4	1	$1,000
1	1.78	$1,780
1.5	4	$4,000
2	7.11	$7,110
3	16	$16,000
4	28.44	$28,440

Sources: Sidney Municipal Code Section 3-1-8 and Murtagh Municipal Engineering, Inc.

Existing Assets

Underground Pipes	Other Assets	Total Asset Value
$26,014,879	$1,942,620	$27,957,499

Underground pipes are valued at $18/in/lf

Water Projects

Water Project	Project Year	Priority (1-5)	Project Costs
Water Tower Replacement	2025	1	$7,100,000.00
12th Ave. SW Water	2027	2	$2,950,000.00
West Holly/Fairgrounds	2028	3	$3,900,000.00
7th Ave SW Replacement	2029	3	$850,000.00
2nd & 3rd Street NE	2030	4	$1,060,000.00
7th Street SE	Future	5	$1,650,000.00
6th Avenue SE	Future	5	N/A
5th Avenue SE	Future	5	N/A

All replacement projects – no growth nexus

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Cash Equity

Item	Amount
Cash Assets	$8,128,897
Impact Fees	-$309,917
Outstanding Debt	-$4,334,373
Net Cash Equity	$3,484,607

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Water Calculation

Existing: $27,957,499

+

Equity: $3,484,607

+

Planned: $0

7.6 mgd well capacity

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The Financial Link

Water Calculation

Existing:
$31,442,105

7,600,000 gpd

=

$4.14 /gpd

System Capacity

Item	Amount
Average Pumped	293,216,850
Equivalent Meters	2,701
Peaking Factor	3.42
Peak Usage (gpd) per EDU	1,018

$4.14 /gpd × 1,018 gpd = $4,212

NEXUS
The Financial Link

Water Recommended Fees

WATER SUPPLY IMPACT FEE FOR NEW OR EXPANDED SERVICE
(Includes administrative fee)

RESIDENTIAL LAND USES	EDUs	ADOPTED FEE
Hotel Room	1/2	$500
Detached Single-Family Residence (includes mobile homes)	1	$1,000
Two-Family Residence	2	$2,000
Three-Family Residence	2.5	$2,500
Four-Family Residence	3	$3,000
Five-Family Residence	3.25	$3,250
Six-Family Residence	3.5	$3,500
Seven-Family Residence	3.75	$3,750
Eight-Family Residence	4	$4,000
Residential structures larger than eight-family are charged at a rate of ½ EDU per dwelling unit.		
NON-RESIDENTIAL LAND USES Non-residential buildings or facilities are charged using water meter size and an EDU conversion factor shown below		
METER SIZE (inches)	**EDUs**	**ADOPTED FEE**
5/8 or 3/4	1	$1,000
1	1.78	$1,780
1.5	4	$4,000
2	7.11	$7,110
3	16	$16,000
4	28.44	$28,440

Sources: Sidney Municipal Code Section 3-1-8 and Murtagh Municipal Engineering, Inc.

Meter Size	Recommended Fee
0.625”	$4,212
0.75”	$4,212
1”	$7,021
1.5”	$14,042
2”	$22,467
3”	$42,126
4”	$70,211

Wastewater

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Current Wastewater Impact Fees

The Sidney City Council adopted a water system impact fee of $1,500 per EDU resulting in the current impact fee schedule

WASTEWATER IMPACT FEE FOR NEW OR EXPANDED SERVICE
(Includes administrative fee)

RESIDENTIAL LAND USES	EDUs	ADOPTED FEE
Hotel Room	1/2	$750
Detached Single-Family Residence (includes mobile homes)	1	$1,500
Two-Family Residence	2	$3,000
Three-Family Residence	2.5	$3,750
Four-Family Residence	3	$4,500
Five-Family Residence	3.25	$4,875
Six-Family Residence	3.5	$5,250
Seven-Family Residence	3.75	$5,625
Eight-Family Residence	4	$6,000

Residential structures larger than eight-family are charged at a rate of ½ EDU per dwelling unit.

NON-RESIDENTIAL LAND USES
Non-residential buildings or facilities are charged using water meter size and an EDU conversion factor shown below

METER SIZE (inches)	EDUs	ADOPTED FEE
5/8 or 3/4	1	$1,500
1	1.78	$2,670
1.5	4	$6,000
2	7.11	$10,665
3	16	$24,000
4	28.44	$42,660

Sources: Sidney Municipal Code Section 3-5-4, MDEQ Circular DEQ 4, and Murtagh Municipal Engineering, Inc.

Existing Assets

Underground Pipes	Other Assets	Total Asset Value
$6,096,530	$2,910,870	$9,007,400

* Describe pipe network

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The Financial Link

WW Projects

Wastewater Project	Project Year	Priority (1-5)	Project Costs
9th Avenue SW Sewer Ext.	Future	1	$100,000
Sewer Lining	Yearly	1	$380,000

9th Ave extension is considered to serve growth.

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Cash Equity

Item	Amount
Cash Assets	$4,053,668
Impact Fees	-$156,008
Outstanding Debt	-$8,172,000
Net Cash Equity	-$4,274, 339

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The Financial Link

Sewer Calculation

Existing:
$9,007,400

+

Equity:
-$4,234,962

+

Planned:
$100,000

2,530,000 gpd (average day)

NEXUS The Financial Link

Sewer Calculation

Existing:
$4,833,061

2,530,000 gpd

=

$1.91 /gpd

The Financial Link

System Capacity

Item	Amount
Average Pumped	180,165,200
Equivalent Meters	2,348
Average Usage (gpd)	210

$1.91/gpd × 210 gpd = $401

Wastewater Recommended Fees

WASTEWATER IMPACT FEE FOR NEW OR EXPANDED SERVICE
(Includes administrative fee)

RESIDENTIAL LAND USES	EDUs	ADOPTED FEE
Hotel Room	1/2	$750
Detached Single-Family Residence (includes mobile homes)	1	$1,500
Two-Family Residence	2	$3,000
Three-Family Residence	2.5	$3,750
Four-Family Residence	3	$4,500
Five-Family Residence	3.25	$4,875
Six-Family Residence	3.5	$5,250
Seven-Family Residence	3.75	$5,625
Eight-Family Residence	4	$6,000
Residential structures larger than eight-family are charged at a rate of ½ EDU per dwelling unit.		

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5/8 or 3/4	1	$1,500
1	1.78	$2,670
1.5	4	$6,000
2	7.11	$10,665
3	16	$24,000
4	28.44	$42,660

Meter Size	Recommended Fee
0.625”	$401
0.75”	$401
1”	$669
1.5”	$1,338
2”	$2,141
3”	$4,015
4”	$6,693

Sources: Sidney Municipal Code Section 3-5-4, MDEQ Circular DEQ 4, and Murtagh Municipal Engineering, Inc.

NEXUS The Financial Link

Inflation Moving Forward

- Incorporate Inflation Annually
- MCA points to: producer price index by commodity, all commodities, using the 1982-84 base of 100
- PPI over the last 2 years has averaged closer to 7 percent annually

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Streets & Parks

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Changes to MCA

- Recent changes to MCA has updated what types of fees are allowable and limit them to “public facilities”
- Public Facilities includes:
  - Water
  - Wastewater
  - Transportation **facility**, including roads, streets, bridges, rights-of-way, and traffic signals
  - Stormwater collection
  - Law enforcement, 9-1-1, fire protection

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Impacts

- Changes means parks and street **equipment** are no longer eligible impact fee categories

Recommendation: Discontinue

Street Equipment & Parks Impact Fee

AE2S NEXUS The Financial Link

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	1000 GENERAL										
	310000 - TAXES										
311010	Real Property Taxes	1,195,189.23	$1,222,474	$1,222,346	$1,320,579	1,185,715.46	$1,267,317		$1,406,879	$139,562	
311020	Personal Property Taxes	17,606.85	$25,000	$12,738	$25,000	8,474.11	$25,000		$25,000	$0	
311030	Motor Vehicle Taxes	0.00	$5,000		$5,000	0.00	$5,000		$5,000	$0	
312000	Penalty & Interest on Deliquent Taxes	3,908.22	$5,000	$3,466	$5,000	4,256.39	$5,000		$5,000	$0	
314150	Marijuana Excise Tax	112,251.34	$100,000	$135,046	$115,000	122,163.56	$135,000		$135,000	$0	
315101	TBID Tax									$0	
	Account Total	**1,328,955.64**	**$1,357,474**	**$1,373,596**	**$1,470,579**	**1,320,609.52**	**$1,437,317**	**$0**	**$1,576,879**	**$139,562**	**$0**
	320000- LICENSES AND PERMITS										
322010	Alcoholic Beverage Lic & Permits	10,003.33	$12,000	$10,700	$12,000	8,370.00	$12,000		$12,000	$0	
322020	Gen Bus/Prof/Occupational	3,440.00	$5,000	$3,890	$5,000	3,415.00	$5,000		$5,000	$0	
323010	Building & Related Permits-City	55,359.86	$70,000	$70,873	$70,000	64,001.77	$70,000		$70,000	$0	
323011	Building & Related Permits-County	40,968.00	$40,000	$43,781	$40,000	31,537.39	$40,000		$40,000	$0	
323030	Animal Licenses	846.00	$1,000	$816	$1,000	660.00	$1,000		$1,000	$0	
323050	Other Miscellaneous Permits		$500		$500	0.00	$500		$500	$0	
323080	Bicycle Licenses	6.00	$6		$6	0.00	$6		$6	$0	
	Account Total	**110,623.19**	**$128,506**	**$130,061**	**$128,506**	**107,984.16**	**$128,506**	**$0**	**$128,506**	**$0**	**$0**
	330000- INTERGOVERNMENTAL REVENUES										
331024	Dept of Justic-Fed Grant									$0	
333040	Payment in Lieu of Taxes									$0	
334000	State Grants		$118,554	$65,934	$631,536	255,963.76	$631,536		$318,000	-$313,536	SLIPA Grant
335030	Motor Vehicle Tax- Ad Valorem									$0	
335110	Live Card Game Table Permit	750.00	$500	$150	$500	300.00	$500		$500	$0	
335120	Gambling Machine Permits	20,675.00	$20,000	$20,825	$20,000	20,700.00	$20,000		$20,000	$0	
337000	Local Grants									$0	
335230	State Entitlement Share	978,797.27	$976,352	$1,012,812	$1,012,812	1,021,352.00	$1,021,352		$1,049,774	$28,422	
338000	Richland County Allocation		$10,000	$23,604	$14,000	0.00	$24,000		$24,000	$0	Park Chem, Fire Hall Water Bill
	Account Total	**1,000,222.27**	**$1,125,406**	**$1,123,324**	**$1,678,848**	**1,298,315.76**	**$1,697,388**	**$0**	**$1,412,274**	**-$285,114**	**$0**
	340000- CHARGES FOR SERVICE										
341000	General Government- Board of Adj.	0.00	$2,500		$2,500	1,700.00	$2,500		$2,500	$0	
341010	General Government-Miscellaneous	133.00	$1,000	$519	$1,000	1,564.64	$1,000		$1,000	$0	
341011	Administration Fees	210.88	$1,500	$687	$1,500	298.20	$1,500		$1,500	$0	
342020	Special Fire Protections	0.00				27.69				$0	
343011	Road & Street Repair	0.00	$0		$0	15,169.49	$0		$0	$0	
344036	Subdivision Review	2,789.75	$30,000	$7,130	$30,000	800.00	$30,000		$30,000	$0	
346030	Swimming Pool-Pass Fee	24,410.00	$30,000	$31,500	$30,000	34,165.00	$30,000		$30,000	$0	
346031	Swimming Pool-Daily Users Fee	11,669.00	$15,000	$8,897	$15,000	8,951.00	$15,000		$15,000	$0	
346050	Charges for use of Pavilion in Veteran's Park	100.00	$100	$25	$100	200.00	$100		$100	$0	
	Account Total	**39,312.63**	**$80,100**	**$48,758**	**$80,100**	**62,876.02**	**$80,100**	**$0**	**$80,100**	**$0**	**$0**
	350000- FINES & FORTEITURES										
351030	Court Fines & Forfeitures	133,079.52	$175,000	$136,488	$175,000	164,095.44	$140,000		$140,000	$0	
	Account Total	**133,079.52**	**$175,000**	**$136,488**	**$175,000**	**164,095.44**	**$140,000**	**$0**	**$140,000**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE										
361000	Rents/Leases									$0	
361100	Dividends		$150		$150	0.00	$150		$150	$0	
362000	Other Miscellaneous Revenue	17,885.69	$25,000	$48,194	$25,000	52,849.63	$25,000		$50,000	$25,000	
365000	Contributions		$5,000		$5,000	0.00	$5,000		$5,000	$0	
365010	Private Gifts & Bequests	10,000.00	$500		$500	0.00	$500		$500	$0	
365030	K-9 Donations	50.00	$5,500	$2,625	$5,500	25.00	$5,500		$5,500	$0	
365040	Playground Donations		$50,000		$50,000	5,500.00	$50,000		$50,000	$0	

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
365045	Quilling's Restroom Facility Donations					1,100.00					
365050	Parks Program Donations	2,500.00	$25,000	$11,150	$25,000		$25,000		$25,000	$0	
367000	Sale of Junk or Salvage	24,615.00	$15,000	$8,275	$15,000	441.00	$15,000		$15,000	$0	
	Account Total	**55,050.69**	**$126,150**	**$70,244**	**$126,150**	**59,915.63**	**$126,150**	**$0**	**$151,150**	**$25,000**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	165,000.00	$55,000	$138,768	$138,768	183,479.17	$160,550		$160,550	$0	
372010	Oil Royalties									$0	
	Account Total	**165,000.00**	**$55,000**	**$138,768**	**$138,768**	**183,479.17**	**$160,550**	**$0**	**$160,550**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
382010	Sale of General Fixed Assets		$0		$0		$0		$0	$0	
383000	Interfund Operating Transfer			$155,000	$155,000	185,000.00	$185,000		$194,500		**$9,500**
384000	Other Financing									$0	
	Account Total	**0.00**	**$0**	**$155,000**	**$155,000**	**185,000.00**	**$185,000**	**$0**	**$194,500**	**$0**	**$9,500**
	FUND TOTAL	**2,832,243.94**	**$3,047,636**	**$3,176,238**	**$3,952,951**	**3,382,275.70**	**$3,955,011**	**$0**	**$3,843,959**	**-$120,552**	**$9,500**
	2060 PLAYGROUND & PARKS										
	360000- MISCELLANEOUS REVENUE										
365010	Contributions & Donations									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	3,000.00	$1,000	$1,623	$1,623	750.00	$750		$0	-$750	
	Account Total	**3,000.00**	**$1,000**	**$1,623**	**$1,623**	**750.00**	**$750**	**$0**	**$0**	**-$750**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer		$0		$0		$0		$0	(General)	$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**(General)**	**$0**
	FUND TOTAL	**3,000.00**	**$1,000**	**$1,623**	**$1,623**	**750.00**	**$750**	**$0**	**$0**		**$0**
	2061 BALLPARKS & BALL FIELDS										
	360000- MISCELLANEOUS REVENUE										
365010	Contributions & Donations									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	1,500.00	$500	$1,237	$1,237	500.00	$500			-$500	
	Account Total	**1,500.00**	**$500**	**$1,237**	**$1,237**	**500.00**	**$500**	**$0**	**$0**	**-$500**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer		$0		$0		$0		$0	(General)	$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**(General)**	**$0**
	FUND TOTAL	**1,500.00**	**$500**	**$1,237**	**$1,237**	**500.00**	**$500**	**$0**	**$0**		**$0**
	2062 TENNIS COURTS										
	360000- MISCELLANEOUS REVENUE										
365010	Contributions & Donations									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	5,250.00	$1,750	$8,111	$8,111	5,000.00	$5,000		$5,000	$0	
	Account Total	**5,250.00**	**$1,750**	**$8,111**	**$8,111**	**5,000.00**	**$5,000**	**$0**	**$5,000**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer	75,200.00	$75,200	$75,000	$75,000	115,000.00	$115,000		$65,000	(General/OG)	-$50,000
	Account Total	**75,200.00**	**$75,200**	**$75,000**	**$75,000**	**115,000.00**	**$115,000**	**$0**	**$65,000**		**-$50,000**
	FUND TOTAL	**80,450.00**	**$76,950**	**$83,111**	**$83,111**	**120,000.00**	**$120,000**	**$0**	**$70,000**	**$0**	**-$50,000**
	2063 BIKE PATH										
	360000- MISCELLANEOUS REVENUE										
365010	Contributions & Donations					1,000.00				$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**1,000.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	6,000.00	$2,000	$4,653	$4,563	2,500.00	$2,500			-$2,500	
	Account Total	**6,000.00**	**$2,000**	**$4,653**	**$4,563**	**2,500.00**	**$2,500**	**$0**	**$0**	**-$2,500**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer		$0	$10,000	$10,000	0.00	$10,000			(General)	-$10,000
	Account Total	**0.00**	**$0**	**$10,000**	**$10,000**	**0.00**	**$10,000**	**$0**	**$0**		**-$10,000**
	FUND TOTAL	**6,000.00**	**$2,000**	**$14,653**	**$14,563**	**3,500.00**	**$12,500**	**$0**	**$0**	**-$2,500**	**-$10,000**
	2101 TBID										
	310000- TAXES										
315101	TBID Tax-Lawsuit Payment								$30,000	$30,000	
315101	TBID Tax	89,843.86	$300,000	$89,315	$300,000	119,902.67	$300,000		$115,000	-$185,000	
	Account Total	**89,843.86**	**300,000.00**	**89,315.40**	**300,000.00**	**119,902.67**	**300,000.00**	**0.00**	**145,000.00**	**-155,000.00**	**0.00**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	1,500.00	$500	$1,181	$1,180	750.00	$750		$750	$0	
	Account Total	**1,500.00**	**$500**	**$1,181**	**$1,180**	**750.00**	**$750**	**$0**	**$750**	**$0**	**$0**
	FUND TOTAL	**91,343.86**	**$300,500**	**$90,496**	**$301,180**	**120,652.67**	**$300,750**	**$0**	**$145,750**	**-$155,000**	**$0**
	2170 AIRPORT										
	310000- TAXES										
311010	Real Property Taxes	7,663.39	$6,531	$15,722	$17,313	18,844.54	$20,617		$21,807	$1,189	
311020	Personal Property Taxes	410.96		$75		137.43				$0	
312000	Penalty & Interest on Delinquent Taxes	96.52	$20	$69	$20	65.60	$20		$20	$0	
	Account Total	**8,170.87**	**$6,551**	**$15,866**	**$17,333**	**19,047.57**	**$20,637**	**$0**	**$21,827**	**$1,189**	**$0**
	330000- INTERGOVERNMENTAL REVENUES										
333040	Payment in the Liew of Taxes									$0	
335230	State Entitlement Share		$0		$0		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	1,500.00	$500	$280	$280		$0		$0	$0	
	Account Total	**1,500.00**	**$500**	**$280**	**$280**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**9,670.87**	**$7,051**	**$16,146**	**$17,613**	**19,047.57**	**$20,637**	**$0**	**$21,827**	**$1,189**	**$0**
	2190 COMPREHENSIVE LIABILITY										
	310000- TAXES										
311010	Real Property Taxes	58,274.70	$59,867	$35,991	$37,873	45,118.74	$49,560		$59,472	$9,912	
311020	Personal Property Taxes	914.64		$620		330.36				$0	
311030	Motor Vehicle Taxes					205.15				$0	
312000	Penalty & Interest on Delinquent Taxes	173.02	$50	$163	$50		$50		$50	$0	
	Account Total	**59,362.36**	**$59,917**	**$36,773**	**$37,923**	**45,654.25**	**$49,610**	**$0**	**$59,522**	**$9,912**	**$0**
	330000- INTGOVERNMENTAL REVENUES										
333040	Payment in Lieu of Taxes									$0	
335230	State Entitlement Share									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	1,500.00	$500	$868	$868		$0		$0	$0	
	Account Total	**1,500.00**	**$500**	**$868**	**$868**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**60,862.36**	**$60,417**	**$37,641**	**$38,791**	**45,654.25**	**$49,610**	**$0**	**$59,522**	**$9,912**	**$0**
	2220 LIBRARY LEVY										
	310000- TAXES										
311010	Real Property Taxes	20,775.43	$13,062	$848	$0	298.24	$0		$0	-$298	
311020	Personal Property Taxes	2,138.23		$182						$0	
311030	Motor Vehicle Taxes									$0	
312000	Penalty & Interest on Delinquent Taxes	504.97	$75	$351	$100	245.36	$100		$100	-$245	
	Account Total	**23,418.63**	**$13,137**	**$1,382**	**$100**	**543.60**	**$100**	**$0**	**$100**	**-$544**	**$0**
	330000- INTERGOVERNMENTAL REVENUES										
333040	Payment in Lieu of Taxes									$0	
335230	State Entitlement Share		$0		$0		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	450.00	$150	$1,308	$1,308	400.00	$400		$400	$0	
	Account Total	**450.00**	**$150**	**$1,308**	**$1,308**	**400.00**	**$400**	**$0**	**$400**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**23,868.63**	**$13,287**	**$2,690**	**$1,408**	**943.60**	**$500**	**$0**	**$500**	**-$544**	**$0**
	2260 STORM DISASTER										
	310000- TAXES										

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
311010	Real Property Taxes	5,304.17	$5,442	$5,025	$5,410	7,142.18	$7,930		$7,930	$0	
311020	Personal Property Tax	84.13		$56		52.86				$0	
312000	Penalty & Interest on Delinquent Taxes	15.53		$15		20.97				$0	
	Account Total	**5,403.83**	**$5,442**	**$5,096**	**$5,410**	**7,216.01**	**$7,930**	**$0**	**$7,930**	**$0**	**$0**
	330000- INTERGOVERNMENTAL REVENUES										
333040	Payment in Lieu of Taxes									$0	
335230	State Entitlement Share		$0		$0		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	3,000.00	$1,000	$2,370	$2,370	850.00	$850		$1,500	$650	
	Account Total	**3,000.00**	**$1,000**	**$2,370**	**$2,370**	**850.00**	**$850**	**$0**	**$1,500**	**$650**	**$0**
	FUND TOTAL	**8,403.83**	**$6,442**	**$7,466**	**$7,781**	**8,066.01**	**$8,780**	**$0**	**$9,430**	**$650**	**$0**
	2350 LOCAL GOVT STUDY COMMISSION										
	310000- TAXES										
311010	Real Property Taxes			$27,653	$31,002	2,678.55	$0		$0	-$31,002	
311020	Personal Property Tax									$0	
312000	Penalty & Interest on Delinquent Taxes									$0	
	Account Total	**0.00**	**$0**	**$27,653**	**$31,002**	**2,678.55**	**$0**	**$0**	**$0**	**-$31,002**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer		$0		$0		$0		$0		$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	3,000.00	$1,000	$2,370	$2,370	750.00	$750		$500	-$250	
	Account Total	**3,000.00**	**$1,000**	**$2,370**	**$2,370**	**750.00**	**$750**	**$0**	**$500**	**-$250**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$27,653**	**$31,002**	**3,428.55**	**750.00**	**0.00**	**500.00**	**-31,251.79**	**0.00**
	2370 P.E.R.S- EMPLOYER CONTRIBUTION										
	310000- TAXES										
311010	Real Property Taxes	145,561.58	$146,945	$141,485	$152,574	183,485.19	$202,206		$103,085	-$99,121	
311020	Personal Property Taxes	2,897.07		$1,537		1,347.87				$0	
312000	Penalty & Interest on Delinquent Taxes	541.87	$50	$492	$50	626.11	$50		$50	$0	
	Account Total	**149,000.52**	**$146,995**	**$143,514**	**$152,624**	**185,459.17**	**$202,256**	**$0**	**$103,135**	**-$99,121**	**$0**
	330000- INTERGOVERNMENTAL REVENUES										
333040	Payment in Lieu of Taxes									$0	
335230	State Entitlement Share									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	11,250.00	$3,750	$7,532	$7,532	2,500.00	$2,500		$0	-$2,500	
	Account Total	**11,250.00**	**$3,750**	**$7,532**	**$7,532**	**2,500.00**	**$2,500**	**$0**	**$0**	**-$2,500**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer	0.00	$4,718								$0
	Account Total	**0.00**	**$4,718**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**160,250.52**	**$155,463**	**$151,046**	**$160,156**	**187,959.17**	**$204,756**	**$0**	**$103,135**	**-$101,621**	**$0**

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
2371 EMPLOYER CONT GROUP HEALTH											
	310000- TAXES										
311010	Real Property Taxes	271,843.07	$286,271	$238,921	$256,455	257,689.38	$279,520		$229,960	-$49,560	
311020	Personal Property Tax Reimbursement	2,704.89		$2,923		1,863.23				$0	
312000	Penalty & Interest on Delinquent Taxes	434.73	$50	$497	$50	827.27	$50		$50	$0	
	Account Total	**274,982.69**	**$286,321**	**$242,342**	**$256,505**	**260,379.88**	**$279,570**	**$0**	**$230,010**	**-$49,560**	**$0**
	330000- INTERGOVERNMENTAL REVENUES										
333040	Payment in Lieu of Taxes									$0	
335230	State Entitlement Share									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE										
365000	Contributions	12,286.60	$25,000	$125	$25,000	68.00	$0		$0	$0	
	Account Total	**12,286.60**	**$25,000**	**$125**	**$25,000**	**68.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	7,950.00	$2,650	$7,168	$7,168	2,500.00	$2,500		$0	$0	
	Account Total	**7,950.00**	**$2,650**	**$7,168**	**$7,168**	**2,500.00**	**$2,500**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer	0.00	$10,349								$0
	Account Total	**0.00**	**$10,349**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**295,219.29**	**$324,320**	**$249,634**	**$288,673**	**262,947.88**	**$282,070**	**$0**	**$230,010**	**-$49,560**	**$0**
2372 PERMISSIVE HEALTH LEVY											
	310000- TAXES										
311010	Real Property Taxes	1,768.65	$0	$61	$0	52.50	$0		$0	$0	
311020	Personal Property Tax Reimbursement	440.62		$11		47.26				$0	
312000	Penalty & Interest on Delinquent Taxes	94.39		$68						$0	
	Account Total	**2,303.66**	**$0**	**$139**	**$0**	**99.76**	**$0**	**$0**	**$0**	**$0**	**$0**
	330000- INTERGOVERNMENTAL REVENUES										
333040	Payment in Lieu of Taxes									$0	
335230	State Entitlement Share									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE										
365000	Contributions									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings			$141	$141		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$141**	**$141**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**2,303.66**	**$0**	**$280**	**$141**	**99.76**	**$0**	**$0**	**$0**	**$0**	**$0**
2390 DRUG FORFEITURE											

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	350000- FINES AND FORFEITURES										
351030	Court Fines & Forfeitures	614.25	$12,000	$378	$12,000	607.50	$12,000		$12,000	$0	
	Account Total	**614.25**	**$12,000**	**$378**	**$12,000**	**607.50**	**$12,000**	**$0**	**$12,000**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE										
362000	Other Miscellaneous Revenue	800.00								$0	
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	4,050.00	$1,350	$2,280	$2,280	750.00	$750		$500	-$250	
	Account Total	**4,050.00**	**$1,350**	**$2,280**	**$2,280**	**750.00**	**$750**	**$0**	**$500**	**-$250**	**$0**
384000	**OTHER FINANCING-SPECIAL**									$0	
	FUND TOTAL	**5,464.25**	**$13,350**	**$2,658**	**$14,280**	**1,357.50**	**$12,750**	**$0**	**$12,500**	**-$250**	**$0**
	2399 IMPACT FEES										
	340000- CHARGES FOR SERVICES										
341071	Street Impact Fees	4,209.54	$0	$161	$0		$0		$0	$0	
341074	Parks Impact Fees		$0	$475	$0		$0		$0	$0	
371010	Investment Earnings	13,500.00	$4,500	$16,417	$16,417	6,000.00	$6,000		$6,000	$0	
	FUND TOTAL	**17,709.54**	**$4,500**	**$17,053**	**$16,417**	**6,000.00**	**$6,000**	**$0**	**$6,000**	**$0**	**$0**
	2425 STREET LIGHTING										
	360000- MISCELLANEOUS REVENUE										
363010	Maintenance Assessments	138,777.58	$150,000	$135,307	$0	220,795.89	$225,000		$225,000	$0	
363040	Penalty & Interest Special Assessments	2,018.96	$100	$597	$100	849.33	$100		$100	$0	
	Account Total	**140,796.54**	**$150,100**	**$135,905**	**$100**	**221,645.22**	**$225,100**	**$0**	**$225,100**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	20,667.43	$8,000	$21,836	$21,836	7,000.00	$7,000		$10,000	$3,000	
	Account Total	**20,667.43**	**$8,000**	**$21,836**	**$21,836**	**7,000.00**	**$7,000**	**$0**	**$10,000**	**$3,000**	**$0**
	FUND TOTAL	**161,463.97**	**$158,100**	**$157,741**	**$21,936**	**228,645.22**	**$232,100**	**$0**	**$235,100**	**$3,000**	**$0**
	2550 TREE REMOVAL-DUTCH ELM DISEASE										
	360000- MISCELLANEOUS REVENUE										
363010	Maintenance Assessments		$0		$0		$0		$0	$0	
363040	Penalty & Interest Special Assessments									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	525.00	$175	$251	$251		$0		$0	$0	
	Account Total	**525.00**	**$175**	**$251**	**$251**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**525.00**	**$175**	**$251**	**$251**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	2565 CITY WIDE STREET MAINTENANCE										

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	340000- CHARGES FOR SERVICE										
343011	Road & Street Repair	32,728.55		$168,598		11,000.00				$0	
343035	Sale of Sewer Materials and Supplies	32,728.55		$168,598		6,000.00				$0	
	Account Total	**32,728.55**	**$0**	**$168,598**	**$0**	**17,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	360000- MISCELLANEOUS REVENUE										
360000	Miscellaneaous Revenue			$1,120		1,091.93					
363010	Maintenance Assessments	405,593.00	$405,000	$425,287	$455,711	547,080.00	$555,000		$555,000	$0	
363040	Penalty & Interest Special Assessments	3,550.65	$1,500	$2,832	$1,500	3,955.92	$1,500		$1,500	$0	
	Account Total	**409,143.65**	**$406,500**	**$429,239**	**$457,211**	**552,127.85**	**$556,500**	**$0**	**$556,500**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	7,500.00	$2,500	$8,491	$8,491	6,000.00	$6,000		$10,000	$4,000	
	Account Total	**7,500.00**	**$2,500**	**$8,491**	**$8,491**	**6,000.00**	**$6,000**	**$0**	**$10,000**	**$4,000**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**449,372.20**	**$409,000**	**$606,328**	**$465,702**	**575,127.85**	**$562,500**	**$0**	**$566,500**	**$4,000**	**$0**
	2566 SNOW REMOVAL										
	340000- CHARGES FOR SERVICE										
343011	Road & Street Repair									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE										
360000	Miscellaneous Revenue	150,014.00	$143,000	$199,676	$214,000	291.18	$222,000			-$222,000	
363010	Maintenance Assessments					219,780.00			$222,000	$222,000	
	Account Total	**150,014.00**	**$143,000**	**$199,676**	**$214,000**	**220,071.18**	**$222,000**	**$0**	**$222,000**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	2,700.00	$900	$6,341	$6,341	4,000.00	$4,000		$5,000	$1,000	
	Account Total	**2,700.00**	**$900**	**$6,341**	**$6,341**	**4,000.00**	**$4,000**	**$0**	**$5,000**	**$1,000**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer	75,000.00	$75,000	(General)		(General)		(General)			$0
	Account Total	**75,000.00**	**$75,000**		**$0**		**$0**		**$0**	**$0**	**$0**
	FUND TOTAL	**227,714.00**	**$218,900**	**$206,017**	**$220,341**	**224,071.18**	**$226,000**	**$0**	**$227,000**		**$0**
	2564 N-H STREET MAINTENANCE										
	360000- MISCELLANEOUS REVENUE										
363010	Maintenace Assessments									$0	
363040	Penalty & Interest Special Assessments									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

Code	Description	2023-24 Actual Revenue	2023-24 Budgeted Revenue	2024-25 Actual Revenue	2024-25 Budgeted Revenue	2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	2584 MOWING										
	360000- MISCELLANEOUS REVENUE										
363010	Maintenace Assessments	21,549.63	$15,000	$10,110	$30,000	12,216.79	$30,000		$30,000	$0	
363040	Penalty & Interest Special Assessments	732.58	$200	$708	$200	835.58	$200		$200	$0	
	Account Total	**22,282.21**	**$15,200**	**$10,818**	**$30,200**	**13,052.37**	**$30,200**	**$0**	**$30,200**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	6,450.00	$2,150	$5,212	$5,212	3,000.00	$3,000		$3,500	$500	
	Account Total	**6,450.00**	**$2,150**	**$5,212**	**$5,212**	**3,000.00**	**$3,000**	**$0**	**$3,500**	**$500**	**$0**
	FUND TOTAL	**28,732.21**	**$17,350**	**$16,030**	**$35,412**	**16,052.37**	**$33,200**	**$0**	**$33,700**	**$500**	**$0**
	2598 MSV PARK MAINTENANCE #98										
	360000- MISCELLANEOUS REVENUE										
363010	Maintenance Assessments	2,684.04	$2,000	$2,512	$2,000	3,040.41	$2,000		$2,000	$0	
363040	Penalty & Interest Special Assessments	11.40		$12		17.71				$0	
	Account Total	**2,695.44**	**$2,000**	**$2,525**	**$2,000**	**3,058.12**	**$2,000**	**$0**	**$2,000**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	1,950.00	$650	$1,542	$650	750.00	$750		$1,000	$250	
	Account Total	**1,950.00**	**$650**	**$1,542**	**$650**	**750.00**	**$750**	**$0**	**$1,000**	**$250**	**$0**
	FUND TOTAL	**4,645.44**	**$2,650**	**$4,066**	**$2,650**	**3,808.12**	**$2,750**	**$0**	**$3,000**	**$250**	**$0**
	2600 CURB & SIDEWALK										
	360000- MISCELLANEOUS REVENUE										
363010	Maintenance Assessments									$0	
363040	Penalty & Interest Special Assessments									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	2810 POLICE PENSION & TRAINING										
	330000- INTERGOVERNMENTAL REVENUES										
335050	Insurance Premium Apportionment		$16,000		$16,000	0.00	$16,000		$16,000	$0	
	Account Total	**0.00**	**$16,000**	**$0**	**$16,000**	**0.00**	**$16,000**	**$0**	**$16,000**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	300.00	$150	$940	$940		$0		$0	$0	

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	Account Total	**300.00**	**$150**	**$940**	**$940**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
380000- OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer	30,000.00	$30,000						$20,000		$20,000
	Account Total	**30,000.00**	**$30,000**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$20,000**	**$0**	**$20,000**
	FUND TOTAL	**30,300.00**	**$46,150**	**$940**	**$16,940**	**0.00**	**$16,000**	**$0**	**$36,000**		**$20,000**
2820 GAS TAX											
330000- INTERGOVERNMENTAL REVENUES											
335040	Gasoline Tax Apportionment	1,109,123.61	$1,133,397	$280,012	$288,978	250,742.63	$286,236		$286,236	$0	
	Account Total	**1,109,123.61**	**$1,133,397**	**$280,012**	**$288,978**	**250,742.63**	**$286,236**	**$0**	**$286,236**	**$0**	**$0**
340000-CHARGE FOR SERVICES											
343018	Sale of Materials	**8,250.00**								$0	
	Account Total	**8,250.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
370000- INVESTMENT EARNINGS											
371010	Investment Earnings	20,350.00	$10,100	$24,661	$24,661	10,000.00	$10,000		$20,000	$10,000	
	Account Total	**20,350.00**	**$10,100**	**$24,661**	**$24,661**	**10,000.00**	**$10,000**	**$0**	**$20,000**	**$10,000**	**$0**
380000- OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**1,137,723.61**	**$1,143,497**	**$304,674**	**$313,640**	**260,742.63**	**$296,236**	**$0**	**$306,236**	**$10,000**	**$0**
2821 NEW FUEL TAX											
330000- INTERGOVERNMENTAL REVENUES											
335040	Gasoline Tax Apportionment									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
340000-CHARGE FOR SERVICES											
343018	Sale of Materials									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
370000- INVESTMENT EARNINGS											
371010	Investment Earnings				$0		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
380000- OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer	7,000.00	$7,000								$0
	Account Total	**7,000.00**	**$7,000**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**7,000.00**	**$7,000**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
2861-MAIN STREET MT GRANT											
330000- INTERGOVERNMENTAL REVENUES											
334142	Special Events Grants-Commerce		$50,000	$49,549	$50,000	60,000.00	$60,000		$50,000	-$10,000	
337000	Local Grants			$20,000							
	Account Total	**0.00**	**$50,000**	**$69,549**	**$50,000**	**60,000.00**	**$60,000**	**$0**	**$50,000**	**-$10,000**	**$0**
370000- INVESTMENT EARNINGS											

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
371010	Investment Earnings					500.00				$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**500.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$50,000**	**$69,549**	**$50,000**	**60,500.00**	**$60,000**	**$0**	**$50,000**	**-$10,000**	**$0**
	2869-NUISANCE										
	360000- MISCELLANEOUS REVENUES										
363010	Maintenance Assessments			$2,048	$15,000	26,511.33	$15,000		$15,000	$0	
	Account Total	**0.00**	**$0**	**$2,048**	**$15,000**	**26,511.33**	**$15,000**	**$0**	**$15,000**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings					750.00	$750		$1,500	$750	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**750.00**	**$750**	**$0**	**$1,500**	**$750**	**$0**
	3830000- OTHER FINANCE SOURCES										
383000	Interfund Operating Transfer			**$50,000**	**$50,000**	**25,000.00**	**$25,000**		**$0**		-$25,000
	Account Total	**0.00**	**$0**	**$50,000**	**$50,000**	**0.00**	**$25,000**	**$0**	**$0**	**$0**	**-$25,000**
	FUND TOTAL	**0.00**	**$0**	**$52,048**	**$65,000**	**27,261.33**	**$40,750**	**$0**	**$16,500**	**$750**	**$0**
	2889 MT TOURISM DEV. GRANT										
	330000- INTERGOVERNMENTAL REVENUES										
334142	Special Events Grants-Commerce								$750,000	$750,000	
337000	Local Grants										
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$750,000**	**$750,000**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$750,000**	**$750,000**	**$0**
	2890 OIL/GAS SEVERANCE										
	330000- INTERGOVERNMENTAL REVENUES										
334000	State Grants									$0	
335060	Oil & Gas Production Tax (HB758)	438,429.09	$425,000	$726,780	$500,000	704,975.33	$650,000		$650,000	$0	
	Account Total	**438,429.09**	**$425,000**	**$726,780**	**$500,000**	**704,975.33**	**$650,000**	**$0**	**$650,000**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUES										
361000	Rents/Leases									$0	
362000	Other Miscellaneous Revenue									$0	
365010	Private Gifts & Bequests									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	4,031.19	$1,800	$17,962	$17,962	6,500.00	$6,500		$10,000	$3,500	
372010	Oil Royalties	18,082.22	$20,000	$16,035	$20,000	38,789.47	$20,000		$20,000	$0	
	Account Total	**22,113.41**	**$21,800**	**$33,997**	**$37,962**	**45,289.47**	**$26,500**	**$0**	**$30,000**	**$3,500**	**$0**
	3830000- OTHER FINANCE SOURCES										

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**460,542.50**	**$446,800**	**$760,776**	**$537,962**	**750,264.80**	**$676,500**	**$0**	**$680,000**	**$3,500**	**$0**
	2990 ARPA										
	330000- INTERGOVERNMENTAL REVENUES										
331000	Fed Grants									$0	
										$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	95,119.58	$45,000	$10,311	$10,311	850.00	$850		$1,000	$150	
	Account Total	**95,119.58**	**$45,000**	**$10,311**	**$10,311**	**850.00**	**$850**	**$0**	**$1,000**	**$150**	**$0**
	3830000- OTHER FINANCE SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**95,119.58**	**$45,000**	**$10,311**	**$10,311**	**850.00**	**$850**	**$0**	**$1,000**	**$150**	**$0**
	3400 REVOLVING FUND										
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	3,300.00	$1,650	$3,355	$3,355	850.00	$850		$2,000	$1,150	
	Account Total	**3,300.00**	**$1,650**	**$3,355**	**$3,355**	**850.00**	**$850**	**$0**	**$2,000**	**$1,150**	**$0**
	380000- OTHER FINANCING SOURCES										
381030	SID Bonds									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**3,300.00**	**$1,650**	**$3,355**	**$3,355**	**850.00**	**$850**	**$0**	**$2,000**	**$1,150**	**$0**
	3600 SID100 SMV PAVING										
	360000- MISCELLANEOUS REVENUE										
363010	Maintenance Assessments									$0	
363020	Bond Principal & Interest Assessments									$0	
363040	Penalty & Interest Special Assessments					84.12				$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**84.12**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	0.00	$0	$0		0.00		$0		$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**84.12**	**$0**	**$0**	**$0**	**$0**	**$0**
	3601 SID101A										
	360000- MISCELLANEOUS REVENUE										
363010	Maintenance Assessments	1,405.36								$0	
363020	Bond Principal and Interest Assessments									$0	

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	**Budgeted Revenue**	**Actual Revenue**	**Budgeted Revenue**	**Actual Revenue**	**Budgeted Revenue**	**Actual Revenue**	**Budgeted Revenue**	**Budget Rev Differences**	**Transfers Difference**
363040	Penalty & Interest Special Assessments	28.23								$0	
	Account Total	**1,433.59**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	0.00	$0	$0		0.00		$0		$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**1,433.59**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3602 SID #102										
	360000- MISCELLANEOUS REVENUE										
363010	Maintenance Assessments	7,405.87								$0	
363020	Bond Principal & Interest Assessments		$0		$0		$0		$0	$0	
363040	Penalty & Interest Special Assessments	212.92	$0		$0		$0		$0	$0	
	Account Total	**7,618.79**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	800.00	$200							$0	
	Account Total	**800.00**	**$200**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3830000- OTHER FINANCE SOURCES										
383000	Interfund Operating Transfer	**0.00**	$14,000							(General)	$0
	Account Total	**0.00**	**$14,000**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**(General)**	**$0**
	FUND TOTAL	**8,418.79**	**$14,200**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**		**$0**
	3603 SID #103										
	360000- MISCELLANEOUS REVENUE										
363010	Maintenance Assessments									$0	
363020	Bond Principal & Interest Assessments									$0	
363040	Penalty & Interest Special Assessments									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3830000- OTHER FINANCE SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3604 SID #104										
	360000- MISCELLANEOUS REVENUE										
363010	Maintenance Assessments	44,585.41	$55,726	$45,169	$45,000	48,754.29	$45,000		$45,000	$0	
363020	Bond Principal & Interest Assessments		$0		$0	0.00	$0		$0	$0	
363040	Penalty & Interest Special Assessments	191.53	$100	$260	$100	138.06	$100		$100	$0	
	Account Total	**44,776.94**	**$55,826**	**$45,429**	**$45,100**	**48,892.35**	**$45,100**	**$0**	**$45,100**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	600.00	$150	$761	$761	8,000.00	$8,000		$8,000	$0	
	Account Total	**600.00**	**$150**	**$761**	**$761**	**8,000.00**	**$8,000**	**$0**	**$8,000**	**$0**	**$0**

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	3830000- OTHER FINANCE SOURCES										
383000	Interfund Operating Transfer	20,500.00	$20,500	$25,000	$10,000	10,000.00	$10,000		$25,000	(O&G)	$15,000
	Account Total	**20,500.00**	**$20,500**	**$25,000**	**$10,000**	**10,000.00**	**$10,000**	**$0**	**$25,000**	**(O&G)**	**$15,000**
	FUND TOTAL	**65,876.94**	**$76,476**	**$71,190**	**$55,861**	**66,892.35**	**$63,100**	**$0**	**$78,100**		**$15,000**
	4010 CITY HALL CIP										
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	11,000.00	$2,750	$6,585	$6,585					$0	
	Account Total	**11,000.00**	**$2,750**	**$6,585**	**$6,585**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer	100,000.00	$100,000								$0
	Account Total	**100,000.00**	**$100,000**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**111,000.00**	**$102,750**	**$6,585**	**$6,585**	**0.00**	**$0**	**$0**	**$0**		**$0**
	4011 POOL CIP										
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings		$0	$7,946	$7,946					$0	
	Account Total	**0.00**	**$0**	**$7,946**	**$7,946**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer	145,000.00	$145,000	$45,000	$45,000	45,000.00	$45,000		$45,000	(O&G)	$0
	Account Total	**145,000.00**	**$145,000**	**$45,000**	**$45,000**	**45,000.00**	**$45,000**	**$0**	**$45,000**	**(O&G)**	**$0**
	FUND TOTAL	**145,000.00**	**$145,000**	**$52,946**	**$52,946**	**45,000.00**	**$45,000**	**$0**	**$45,000**		**$0**
	4015 PARKS CIP										
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	8,400.00	$2,200	$4,785	$4,785					$0	
	Account Total	**8,400.00**	**$2,200**	**$4,785**	**$4,785**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer		$0	$25,000	$25,000	65,000.00	$65,000		$385,000	(O&G)	$320,000
	Account Total	**0.00**	**$0**	**$25,000**	**$25,000**	**65,000.00**	**$65,000**	**$0**	**$385,000**		**$320,000**
	FUND TOTAL	**8,400.00**	**$2,200**	**$29,785**	**$29,785**	**65,000.00**	**$65,000**	**$0**	**$385,000**	**$0**	**$320,000**
	4016 PARKS FACILITY CIP										
	330000- INTERGOVERNMENTAL REVENUES										
342000	State Grants					20,000.00				$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**20,000.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings			$822	$822					$0	
	Account Total	**0.00**	**$0**	**$822**	**$822**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer	15,000.00	$15,000	$50,000	$50,000	138,000.00	$98,000			(O&G)	-$98,000

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	Account Total	**15,000.00**	**$15,000**	**$50,000**	**$50,000**	**138,000.00**	**$98,000**	**$0**	**$0**		**-$98,000**
	FUND TOTAL	**15,000.00**	**$15,000**	**$50,822**	**$50,822**	**138,000.00**	**$98,000**	**$0**	**$0**	**$0**	**-$98,000**
	4020 POLICE CIP										
	360000- MISCELLANEOUS REVENUE										
362000	Other Miscellaneous Revenue									$0	
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	18,800.00	$4,700	$7,807	$7,807					$0	
	Account Total	**18,800.00**	**$4,700**	**$7,807**	**$7,807**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer	50,000.00	$50,000						$60,000		$60,000
	Account Total	**50,000.00**	**$50,000**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$60,000**		**$60,000**
	FUND TOTAL	**68,800.00**	**$54,700**	**$7,807**	**$7,807**	**0.00**	**$0**	**$0**	**$60,000**	**$0**	**$60,000**
	4025 POLICE INVESTIGATIVE CIP										
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	4,600.00	$1,150	$2,822	$2,822					$0	
	Account Total	**4,600.00**	**$1,150**	**$2,822**	**$2,822**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer	13,000.00	$13,000	$13,000	$13,000		$0		$0	(O&G)	$0
	Account Total	**13,000.00**	**$13,000**	**$13,000**	**$13,000**	**0.00**	**$0**	**$0**	**$0**	**(O&G)**	**$0**
	FUND TOTAL	**17,600.00**	**$14,150**	**$15,822**	**$15,822**	**0.00**	**$0**	**$0**	**$0**		**$0**
	4030 CAPITAL PROJECTS- STREETS										
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	4,000.00	$1,000	$5,288	$5,288					$0	
	Account Total	**4,000.00**	**$1,000**	**$5,288**	**$5,288**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer	62,000.00	$124,000	$175,000	$194,000	0.00	$40,000		$0	(O&G)	-$40,000
	Account Total	**62,000.00**	**$124,000**	**$175,000**	**$194,000**	**0.00**	**$40,000**	**$0**	**$0**		**-$40,000**
	FUND TOTAL	**66,000.00**	**$125,000**	**$180,288**	**$199,288**	**0.00**	**$40,000**	**$0**	**$0**	**$0**	**-$40,000**
	4031 CAPITAL PROJECT- STREET CONST										
	360000- MISCELLANEOUS REVENUE										
362000	Other Miscellaneous Revenue									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	15,800.00	$3,950	$6,003	$6,003					$0	
	Account Total	**15,800.00**	**$3,950**	**$6,003**	**$6,003**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

Account	Description	2023-24 Actual Revenue	2023-24 Budgeted Revenue	2024-25 Actual Revenue	2024-25 Budgeted Revenue	2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
383000	Interfund Operating Transfer									**COMBINED W**	**$0**
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**15,800.00**	**$3,950**	**$6,003**	**$6,003**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
4040 CAPITAL PROJECTS- FIRE EQUIP.											
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	80,000.00	$20,000	$47,841	$47,841					$0	
	Account Total	**80,000.00**	**$20,000**	**$47,841**	**$47,841**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer	100,000.00	$100,000	$50,000	$50,000	50,000.00	$50,000	$50,000	$50,000	(O&G)	$0
	Account Total	**100,000.00**	**$100,000**	**$50,000**	**$50,000**	**50,000.00**	**$50,000**	**$50,000**	**$50,000**		**$0**
	FUND TOTAL	**180,000.00**	**$120,000**	**$97,841**	**$97,841**	**50,000.00**	**$50,000**	**$50,000**	**$50,000**	**$0**	**$0**
4060 ENHANCE-BIKE/PEDESTRIAN PATH											
	360000- MISCELLANEOUS REVENUE										
334000	State Grants									$0	
365010	Private Gifts & Bequests									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	8,700.00	$2,175	$4,691	$4,691					$0	
	Account Total	**8,700.00**	**$2,175**	**$4,691**	**$4,691**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**8,700.00**	**$2,175**	**$4,691**	**$4,691**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
4070 ENHANCEMENT- CAPITAL PROJECT											
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	2,400.00	$600	$1,274	$1,274					$0	
	Account Total	**2,400.00**	**$600**	**$1,274**	**$1,274**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**2,400.00**	**$600**	**$1,274**	**$1,274**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
4075 CURB & SIDEWALK											
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	1,100.00	$275		$0		$0		$0	$0	
	Account Total	**1,100.00**	**$275**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**1,100.00**	**$275**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

Account	Description	2023-24 Actual Revenue	2023-24 Budgeted Revenue	2024-25 Actual Revenue	2024-25 Budgeted Revenue	2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
5210 WATER UTILITY											
	310000 - TAXES										
313021	Water Pumping Surcharge	8,577.35	$8,500	$8,575	$8,500	7,890.62	$8,500		$8,500	$0	
	Account Total	**8,577.35**	**$8,500**	**$8,575**	**$8,500**	**7,890.62**	**$8,500**	**$0**	**$8,500**	**$0**	**$0**
	330000- INTERGOVERMENTAL REVENUES										
331000	Federal Grants	-198,547.97		$435,793		127,724.39					
334121	DNRC Grants			$5,000							
		-198,548.00		**$440,793**		**127,724.39**		**$0**			
	340000- CHARGES FOR SERVICE										
341011	Administrative Fees	1,391.75	$100	$600	$100	0.00	$100		$100	$0	
343021	Metered Water Sales	2,017,604.99	$2,000,000	$2,162,398	$2,000,000	1,908,586.88	$2,160,000		$2,160,000	$0	
343023	Bulk Water Sales		$0	$2,332	$0	1,179.00	$2,000		$2,000	$0	
343024	Sales of Water Materials & Supplies	5,146.10	$4,000	$3,452	$4,000	38.48	$4,000		$4,000	$0	
343026	Water Installation Charges	13,660.00	$5,000	$13,364	$5,000	500.00	$10,000		$10,000	$0	
343027	Miscellaneous Water Revenue	5,604.59	$500	$2,140	$500	955.00	$2,000		$2,000	$0	
343045	Sale of Scrap			$18		132.30				$0	
	Account Total	**2,043,407.43**	**$2,009,600**	**$2,184,304**	**$2,009,600**	**1,911,391.66**	**$2,178,100**	**$0**	**$2,178,100**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE										
361000	Rents/Leases		$0		$0		$0		$0	$0	
361100	Dividends		$0		$0		$0		$0	$0	
362000	Other Miscellaneous Revenue	6.33				10,191.39				$0	
	Account Total	**6.33**	**$0**	**$0**	**$0**	**10,191.39**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000-INVESTMENT EARNINGS										
371010	Investment Earnings	141,716.50	$140,000	$209,328	$301,056	267,029.17	$250,000		$250,000	$0	
	Account Total	**141,716.50**	**$140,000**	**$209,328**	**$301,056**	**267,029.17**	**$250,000**	**$0**	**$250,000**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
382030	Gain/Loss on Sale of Fixed Assets									$0	
383000	Interfund Operating Transfer										$0
381070	Proceeds from Notes/Loans/Intercap	2,305,156.90	**$8,500,000**	$289,969	**$8,500,000**	1,714,720.00	**$9,000,000**		**$9,000,000**	$0	
	Account Total	**2,305,156.90**	**$8,500,000**	**$289,969**	**$8,500,000**	**1,714,720.00**	**$9,000,000**	**$0**	**$9,000,000**	**$0**	**$0**
381070	**Bonds Payable**										
	FUND TOTAL	**4,300,316.51**	**$10,658,100**	**$3,132,968**	**$10,819,156**	**4,038,947.23**	**$11,436,600**	**$0**	**$11,436,600**	**$0**	**$0**
5211 WATER IMPACT FEES											
	340000- CHARGES FOR SERVICE										
341011	Administration Fees										
343025	Water Impact Fees	23,780.00		$12,000						$0	
	Account Total	23,780.00	$0	$12,000	$0	0.00	$0	$0	$0	$0	$0
	370000-INVESTMENT EARNINGS										
371010	Investment Earnings	27,600.00	$6,900	$15,801	$15,801	6,000.00	$6,000		$10,000	$4,000	
	Account Total	27,600.00	$6,900	$15,801	$15,801	6,000.00	$6,000	$0	$10,000	$4,000	$0
	FUND TOTAL	**51,380.00**	**$6,900**	**$27,801**	**$15,801**	**6,000.00**	**$6,000**	**$0**	**$10,000**	**$4,000**	**$0**

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
5310 SEWER UTILITY											
330000-INTERGOVERNMENTAL REVENUES											
331010	Federal Grant-CDBG			$127,469		914,789.02	$550,800		$0	-$550,800	
334120	State Grant-TSEP			$1,268		303,914.36	$100,000		$0	-$100,000	
334121	DNRC Grants			$9,058							
	Account Total	**0.00**	**$0**	**$137,794**	**$0**	**1,218,703.38**	**$650,800**	**$0**	**$0**	**-$650,800**	**$0**
340000-CHARGES FOR SERVICES											
341011	Administrative Fees	1,887.50	$0	$300	$0	300.00	$0		$0	$0	
343031	Sewer Service Charges	1,836,318.41	$1,900,000	$1,865,635	$1,900,000	1,699,307.75	$1,900,000		$1,900,000	$0	
343032	Sewer Installation Charges	17,900.00	$3,000	$5,000	$3,000	3,000.00	$3,000		$3,000	$0	
343035	Sale of Sewer Materials & Supplies	3,262.50	$500	$1,090	$500	16,379.20	$500		$500	$0	
343036	Miscellaneous Sewer Revenue	936.34	$2,000	$2,018	$2,000	0.00	$2,000		$2,000	$0	
	Account Total	**1,860,304.75**	**$1,905,500**	**$1,874,043**	**$1,905,500**	**1,718,986.95**	**$1,905,500**	**$0**	**$1,905,500**	**$0**	**$0**
360000- MISCELLANEOUS REVENUE											
360000	Miscellaneus Revenue	29,857.50	$17,000	$35,003	$17,000	17,939.50	$35,000		$35,000	$0	
361000	Rents & Leases	29,857.50	$17,000	$35,003	$17,000	33,606.61	$35,000		$35,000	$0	
361100	Dividends		$0		$0		$0		$0	$0	
363010	Maintenance Assessments	9,297.18	$10,000	$7,966	$10,000	9,834.08	$10,000		$10,000	$0	
362020	Seisomograph- Lagoon					498.03				$0	
363040	Penalty & Interest Special Assessments	196.01		$118		2,604.83				$0	
365000	Contribution		$0		$0		$0		$0	$0	
	Account Total	**39,350.69**	**$27,000**	**$43,087**	**$27,000**	**64,483.05**	**80,000.00**	**0.00**	**80,000.00**	**0.00**	**0.00**
370000- INVESTMENT EARNINGS											
371010	Investment Earnings	226,903.12	$102,000	$202,566	$202,566	289,141.37	$200,000		$200,000	$0	
371030	Interest on Contracts Receivable		$0		$0		$0		$0	$0	
	Account Total	**226,903.12**	**$102,000**	**$202,566**	**$202,566**	**289,141.37**	**$200,000**	**$0**	**$200,000**	**$0**	**$0**
380000-OTHER FINANCING SOURCES											
381070	Proceeds from Notes/Loans/Intercap	92,330.25	$350,000	$176,707	$4,500,000		$0		$0	$0	
382030	Gain or Loss on Sale of Fixed Assets									$0	
383000	Interfund Operating Transfer										$0
	Account Total	**92,330.25**	**$350,000**	**$176,707**	**$4,500,000**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**2,218,888.81**	**$2,384,500**	**$2,434,196**	**$6,635,066**	**3,291,314.75**	**$2,836,300**	**$0**	**$2,185,500**	**-$650,800**	**$0**
5311 SEWER IMPACT FEES											
340000-CHARGES FOR SERVICES											
341011	Administration Fees									$0	
343033	Sewer Impact Fees	29,670.00		$6,000		6,000.00				$0	
	Account Total	29,670.00	$0	$6,000	$0	6,000.00	$0	$0	$0	$0	$0
370000- INVESTMENT EARNINGS											
371010	Investment Earnings	26,934.02	$2,750	$7,901	$7,901	3,000.00	$3,000		$5,000	$2,000	
	Account Total	26,934.02	$2,750	$7,901	$7,901	3,000.00	$3,000	$0	$5,000	$2,000	$0
	FUND TOTAL	**56,604.02**	**$2,750**	**$13,901**	**$7,901**	**9,000.00**	**$3,000**	**$0**	**$5,000**	**$2,000**	**$0**
5410 SOLID WASTE											

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
330000- INTERGOVERNMENTAL REVENUES											
333040	Payment in Lieu of Taxes									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
340000- CHARGES FOR SERVICE											
343041	Garbage Collection Charges	15,762.50	$20,000	$20,292	$20,000	27,221.62	$20,000		$20,000	$0	
343046	Miscellaneous Revenues	1,332.50	$1,000	$330	$1,000	0.00	$1,000		$1,000	$0	
	Account Total	**17,095.00**	**$21,000**	**$20,622**	**$21,000**	**27,221.62**	**$21,000**	**$0**	**$21,000**	**$0**	**$0**
360000-MISCELLANEOUS REVENUES											
361000	Rents/Leases	15,082.81	$30,000	$10,239	$30,000	0.00	$30,000		$30,000	$0	
362000	Other Miscellaneous Revenue					1,747.08				$0	
363010	Maintenance Assessments	752,671.23	$750,000	$874,990	$1,259,395	1,145,844.23	$1,178,000		$1,178,000	$0	
363040	Penalty & Interest Special Assessments	4,081.44	$3,000	$3,780	$3,000	4,301.55	$3,000		$3,000	$0	
365000	Contributions & Donations									$0	
367000	Sale of Junk or Salvage									$0	
	Account Total	**771,835.48**	**$783,000**	**$889,009**	**$1,292,395**	**1,151,892.86**	**$1,211,000**	**$0**	**$1,211,000**	**$0**	**$0**
370000-INVESTMENT EARNINGS											
371010	Investment Earnings	30,700.00	$14,000	$30,548	$30,548	6,000.00	$6,000		$20,000	$14,000	
	Account Total	**30,700.00**	**$14,000**	**$30,548**	**$30,548**	**6,000.00**	**$6,000**	**$0**	**$20,000**	**$14,000**	**$0**
380000-OTHER FINANCING SOURCES											
383000	Interfund Operating Transfer	0.00									$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**819,630.48**	**$818,000**	**$940,179**	**$1,343,943**	**1,185,114.48**	**$1,238,000**	**$0**	**$1,252,000**	**$14,000**	**$0**
5710 SWEEPING OPERATING											
330000- INTERGOVERNMENTAL REVENUES											
333040	Payment in Lieu of Taxes									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
360000- MISCELLANEOUS REVENUE											
360000	Miscellaneus Revenue		$16,000		$16,000	436.77	$16,000		$16,000	$0	
361000	Rents and Leases		$16,000		$16,000	0.00	$16,000		$16,000	$0	
363010	Maintenance Assessments	298,904.56	$290,000	$273,621	$293,188	388,714.95	$386,000		$386,000	$0	
363040	Penalty & Interest Special Assessments	1,318.09	$8,216	$1,029	$8,216	1,514.89	$8,216		$8,216	$0	
	Account Total	**300,222.65**	**$314,216**	**$274,651**	**$317,404**	**390,666.61**	**$410,216**	**$0**	**$410,216**	**$0**	**$0**
370000- INVESTMENT EARNINGS											
371010	Investment Earnings	15,860.00	$620	$29,916	$29,916	3,000.00	$3,000		$15,000	$12,000	
	Account Total	**15,860.00**	**$620**	**$29,916**	**$29,916**	**3,000.00**	**$3,000**	**$0**	**$15,000**	**$12,000**	**$0**
380000- OTHER FINANCING SOURCES											
382010	Sale of General Fixed Assets									$0	
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
		$0		$0		0.00		$0			
	FUND TOTAL	**316,082.65**	**$314,836**	**$304,567**	**$347,320**	**393,666.61**	**$413,216**	**$0**	**$425,216**	**$12,000**	**$0**
7120 FIRE RELIEF AGENCY FUND											
310000- TAXES											
311010	Real Property Taxes	53,557.91	$53,336	$60,186	$65,250	85,707.63	$95,156		$93,173	-$1,982	

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2023-24		2024-25		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
311020	Personal Property Taxes	1,210.22		$562		634.29				$0	
312000	Penalty & Interest on Delinquent Taxes	245.54	$40	$205	$40	257.82	$40		$40	$0	
	Account Total	**55,013.67**	**$53,376**	**$60,953**	**$65,290**	**86,599.74**	**$95,196**	**$0**	**$93,213**	**-$1,982**	**$0**
	330000- INTERGOVERNMENTAL REVENUES										
333040	Payment in Lieu of Taxes									$0	
335030	Motor Vehicle Tax- Ad Valorem									$0	
335050	Insurance Premium Apportionment		$17,000	$16,243	$17,000					$0	
335230	State Entitlement Share									$0	
	Account Total	**0.00**	**$17,000**	**$16,243**	**$17,000**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	35,550.00	$11,850		$0	5,900.00	$0		$0	$0	
	Account Total	**35,550.00**	**$11,850**	**$0**	**$0**	**5,900.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES										
383000	Interfund Operating Transfer										$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**90,563.67**	**$82,226**	**$77,196**	**$82,290**	**92,499.74**	**$95,196**	**$0**	**$93,213**	**-$1,982**	**$0**
	7970 GRANT-RICHLAND COUNTY										
	330000- INTERGOVERNMENTAL REVENUES										
337000	Local Grants									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUES										
365010	Private Gifts & Bequests									$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS										
371010	Investment Earnings	15,265.75	$1,350	$896	$0		$0		$0	$0	
	Account Total	**15,265.75**	**$1,350**	**$896**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**15,265.75**	**$1,350**	**$896**	**$0**	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	GRAND TOTAL	**$14,788,990**	**$21,504,826**	**$13,528,469**	**$26,454,628**	**15,692,875.44**	**$23,512,513**	**$50,000**	**$22,685,799**	**-$1,057,009**	**$226,500**

		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
1000 - General Fund					
Revenues					
	Property Taxes	1,328,956	1,373,596	1,198,446	1,441,879
	Business/Animal Licenses & Permits	110,623	130,061	107,984	128,506
	Grants	0	65,934	255,964	318,000
	PILT	0	0	0	0
	State Shared	1,000,222	1,033,787	1,042,352	1,070,274
	County Shared	0	23,604	0	24,000
	General Government	344	1,206	3,563	5,000
	Marijuana Excise Tax	112,251	135,046	122,164	135,000
	Public Safety	0	0	28	0
	Public Works	0	0	15,169	0
	Planning	2,790	7,130	800	30,000
	Swimming Pool User Fees	36,079	40,397	43,116	45,000
	City Court Fines	133,080	136,488	164,095	140,000
	Rents/Leases	0	0	0	150
	Other Miscellanoues Revenue	17,986	48,219	53,050	50,100
	Contributions/Donations	0	0	0	5,000
	Private Gifts/Bequefts	10,000	0	0	500
	K-9 Donations	50	2,625	25	5,500
	Playground Donations	0	0	5,500	50,000
	Parks Program Donations	2,500	11,150	0	25,000
	Sale of Junk or Salvage	24,615	8,275	441	15,000
	Investment Earnings	165,000	138,768	183,479	160,550
	Oil Royalties	0	0	0	0
	Sale of General Fixed Assets	0	0	0	0
	Interfund Operating Transfer	0	155,000	155,000	194,500
	Other Financing	0	0	0	0
Total Revenues		**2,944,495**	**3,311,284**	**3,351,176**	**3,843,959**
Expenditures					
	Personnel & Benefits	1,508,918	1,711,928	1,440,619	2,011,579
	Operations	1,014,860	991,334	988,150	1,248,282
	Capital	217,895	139,844	545,663	773,305
	Debt Service				
	Transfers	141,700	60,000	0	0
Total Expenditures		**2,883,373**	**2,903,106**	**2,974,433**	**4,033,166**
Balance:		**61,122**	**408,178**	**376,743**	**(189,206)**
NOTES:	Using Cash: $65,000 PD Capital Planning, $62,000 (impound fence),				
	$120,000 Parks Master Plan,			**Cash Balance:**	**2,432,942**
Max Cash:	**$2,016,582.82**			**Remaining Cash:**	**2,243,736**
	Special Revenue Funds				
2062 - Tennis Courts					
Revenues					
	Contributions & Donations	0	0	0	0
	Investment Earnings	5,250	8,111	5,000	5,000
	Interfund Operating Transfers	75,200	75,000	115,000	65,000
Total Revenues		**80,450**	**83,111**	**120,000**	**70,000**
Expenditures					
	Capital	0	39,520	6,370	375,000
Total Expenditures		**0**	**39,520**	**6,370**	**375,000**
Balance:		**80,450**	**43,591**	**113,630**	**(305,000)**
NOTES:					
				Cash Balance:	**305,230**
				Remaining Cash:	**230**
2101-TBID					
Revenues					
	Property Taxes	91,344	90,496	120,653	145,750
Total Revenues		**91,344**	**90,496**	**120,653**	**145,750**
Expenditures					
	Operations	93,971	74,741	124,891	164,300
Total Expenditures		**93,971**	**74,741**	**124,891**	**164,300**
Balance:		**(2,627)**	**15,755**	**(4,238)**	**(18,550)**
NOTES:					
				Cash Balance:	**24,526**
				Remaining Cash:	**5,976**
2170-Airport					
Revenues					
	Property Taxes	8,171	15,866	19,048	21,827
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	1,500	280	0	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**9,671**	**16,146**	**19,048**	**21,827**

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
Expenditures		Actual	Actual	Actual	Budgeted
	Operations	19,958	19,598	19,958	19,958
Total Expenditures		**19,958**	**19,598**	**19,958**	**19,958**
Balance:		**(10,287)**	**(3,452)**	**(910)**	**1,869**
NOTES:					
				Cash Balance:	**748**
Max Cash:	$9,979.00			**Remaining Cash:**	**2,616**
2190 - Comprehensive Liability					
Revenues					
	Property Taxes	59,362	36,773	45,654	59,522
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	1,500	868	0	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**60,862**	**37,641**	**45,654**	**59,522**
Expenditures					
	Operations	64,100	51,587	47,414	55,748
Total Expenditures		**64,100**	**51,587**	**47,414**	**55,748**
Balance:		**(3,238)**	**(13,945)**	**(1,760)**	**3,774**
NOTES:					
				Cash Balance:	**126**
Max Cash:	$27,874.19			**Remaining Cash:**	**3,900**
2220 - Library Levy					
Revenues					
	Property Taxes	23,419	1,382	544	100
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	450	1,308	400	400
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**23,869**	**2,690**	**944**	**500**
Expenditures					
	Operations	0	0	14,500	0
Total Expenditures		**0**	**0**	**14,500**	**0**
Balance:		**23,869**	**2,690**	**(13,556)**	**500**
NOTES:					
				Cash Balance:	**777**
Max Cash:	$0.00			**Remaining Cash:**	**1,277**
2260 - Storm Disaster					
Revenues					
	Property Taxes	5,404	5,096	7,216	7,930
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	3,000	2,370	850	1,500
	Interfund Operating Transfer				
Total Revenues		**8,404**	**7,466**	**8,066**	**9,430**
Expenditures					
	Operations	0	1,714	0	55,000
Total Expenditures		**0**	**1,714**	**0**	**55,000**
Balance:		**8,404**	**5,752**	**8,066**	**(45,570)**
NOTES:					
				Cash Balance:	**57,072**
Max Cash:	$27,500.00			**Remaining Cash:**	**11,501**
2350-Local Government Review					
Revenues					
	Property Taxes	0	0	0	0
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	0	0	0	500
	Interfund Operating Transfer				0
Total Revenues		**0**	**0**	**0**	**500**
Expenditures					
	Operations	0	825	2,165	26,828
Total Expenditures		**0**	**825**	**2,165**	**26,828**
Balance:		**0**	**(825)**	**(2,165)**	**(26,328)**
NOTES:					
				Cash Balance:	**28,092**
Max Cash:	$13,414.00			**Remaining Cash:**	**1,764**
2370 - PERS-Employer Contribution					

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
Revenues					
	Property Taxes	149,001	143,514	185,459	103,135
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Investment Earnings	11,250	7,532	2,500	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**160,251**	**151,046**	**187,959**	**103,135**
Expenditures					
	Personnel & Benefits	147,825	170,686	136,544	260,486
Total Expenditures		**147,825**	**170,686**	**136,544**	**260,486**
Balance:		**12,425**	**(19,640)**	**51,415**	**(157,351)**
NOTES:					
				Cash Balance:	**160,558**
Max Cash:	$130,243.02			**Remaining Cash:**	**3,208**
2371 - Employer Contribution Group Health					
Revenues					
	Property Taxes	274,983	242,342	260,380	230,010
	PILT	0	0	0	0
	State Shared	0	0	0	0
	Contributions	12,287	125	68	0
	Investment Earnings	7,950	7,168	2,500	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**295,219**	**249,634**	**262,948**	**230,010**
Expenditures					
	Personnel & Benefits	241,372	291,900	216,227	342,724
Total Expenditures		**241,372**	**291,900**	**216,227**	**342,724**
Balance:		**53,847**	**(42,265)**	**46,721**	**(112,714)**
NOTES:					
				Cash Balance:	**117,626**
Max Cash:	$171,361.86			**Remaining Cash:**	**4,912**
2372-Permissive Health Levy					
Revenues					
	Property Taxes	1,769	61	53	0
	PILT	535	79	47	0
	State Shared	0	0	0	0
	Contributions	0	0	0	0
	Investment Earnings	0	0	0	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**2,304**	**139**	**100**	**0**
Expenditures					
	Personnel & Benefits	0	0	0	2,700
Total Expenditures		**0**	**0**	**0**	**2,700**
Balance:		**2,304**	**139**	**100**	**(2,700)**
NOTES:					
				Cash Balance:	**2,951**
Max Cash:	$1,350.00			**Remaining Cash:**	**251**
2390 - Drug Forfeiture					
Revenues					
	Court Fines & Forfeitures	614	378	608	12,000
	Investment Earnings	4,050	2,280	750	500
	Other Financing	0	0	0	0
Total Revenues		**4,664**	**2,658**	**1,358**	**12,500**
Expenditures					
	Operations	12,021	10,407	1,706	25,000
Total Expenditures		**12,021**	**10,407**	**1,706**	**25,000**
Balance:		**(7,357)**	**(7,750)**	**(348)**	**(12,500)**
NOTES:					
				Cash Balance:	**32,017**
				Remaining Cash:	**19,517**
2399 - Impact Fees					
Revenues					
	Public Works	4,210	636	0	0
	Investment Earnings	13,500	16,417	6,000	6,000
Total Revenues		**17,710**	**17,053**	**6,000**	**6,000**
Expenditures					
	Capital	0	0	370	310,990
Total Expenditures		**0**	**0**	**370**	**310,990**
Balance:		**17,710**	**17,053**	**5,630**	**(304,990)**

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
NOTES:					
				Cash Balance:	**322,248**
				Remaining Cash:	**17,258**
2425 - Street Lighting					
Revenues					
	Maintenance Assessments	138,778	135,307	220,796	225,000
	Penalty & Interest	2,019	597	849	100
	Investment Earnings	20,667	21,836	7,000	10,000
Total Revenues		**161,464**	**157,741**	**228,645**	**235,100**
Expenditures					
	Operations	134,910	125,532	126,838	145,500
	Capital	0	5,130	19,265	50,000
Total Expenditures		**134,910**	**130,662**	**146,103**	**195,500**
Balance:		**26,554**	**27,078**	**82,543**	**39,600**
NOTES:					
				Cash Balance:	**490,752**
				Remaining Cash:	**530,352**
2550 - Tree Removal-Dutch Elm Disease					
Revenues					
	Maintenance Assessments	0	0	0	0
	Penalty & Interest	0	0	0	0
	Investment Earnings	525	251	0	0
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**525**	**251**	**0**	**0**
Expenditures					
	Operations	2,400	0	0	4,600
Total Expenditures		**2,400**	**0**	**0**	**4,600**
Balance:		**(1,875)**	**251**	**0**	**(4,600)**
NOTES:					
				Cash Balance:	**4,830**
				Remaining Cash:	**230**
2565 City Wide Street Maintenance					
Revenues					
	Maintenance Assessments	405,593	425,287	547,080	555,000
	Penalty & Interest	3,551	2,832	3,956	1,500
	Charges for Service	32,729	168,598	6,000	0
	Investment Earnings	7,500	8,491	6,000	10,000
	Interfund Operating Transfer	0	0	0	0
Total Revenues		**449,372**	**605,208**	**563,036**	**566,500**
Expenditures					
	Personnel & Benefits	228,689	272,347	217,864	387,632
	Operations	112,521	122,182	144,849	161,305
	Capital	18,281	58,739	90,686	115,900
	Transfers			0	0
Total Expenditures		**359,491**	**453,268**	**453,398**	**664,838**
Balance:		**89,881**	**151,940**	**109,638**	**(98,338)**
NOTES:					
				Cash Balance:	**373,720**
				Remaining Cash:	**275,383**
2566 Snow Removal					
Revenues					
	Maintenance Assessments	150,014	199,676	291	0
	Penalty & Interest	0	0	219,780	222,000
	Charges for Service	0	0	0	0
	Investment Earnings	2,700	6,341	4,000	5,000
	Interfund Operating Transfer	75,000	0	0	0
Total Revenues		**227,714**	**206,017**	**224,071**	**227,000**
Expenditures					
	Personnel & Benefits	93,943	95,300	108,238	154,676
	Operations	10,196	19,067	18,009	41,000
	Capital	29,057	0	8,100	87,600
Total Expenditures		**133,196**	**114,367**	**134,347**	**283,276**
Balance:		**94,518**	**91,649**	**89,724**	**(56,276)**
NOTES:					
				Cash Balance:	**259,641**
				Remaining Cash:	**203,365**
2584 - Mowing					
Revenues					
	Maintenance Assessments	21,550	10,110	12,217	30,000

	REVENUE & EXPENDITURE PER FUND				
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
	Penalty & Interest	733	708	836	200
	Investment Earnings	6,450	5,212	3,000	3,500
	Interfund Operating Transfer				
Total Revenues		**28,732**	**16,030**	**16,052**	**33,700**
Expenditures					
	Personnel & Benefits	0	0	0	10,370
	Operations	8,680	4,122	8,510	60,000
	Capital	0	0	0	0
Total Expenditures		**8,680**	**4,122**	**8,510**	**70,370**
Balance:		**20,052**	**11,909**	**7,542**	**(36,670)**
NOTES:					
				Cash Balance:	**111,974**
				Remaining Cash:	**75,304**
2598 - MVS Park Maintenance #98					
Revenues					
	Maintenance Assessments	2,684	2,512	3,040	2,000
	Penalty & Interest	11	12	18	0
	Investment Earnings	1,950	1,542	750	1,000
	Interfund Operating Transfer				
Total Revenues		**4,645**	**4,066**	**3,808**	**3,000**
Expenditures					
	Operations	770	3,075	0	12,000
	Capital	0	0	0	0
Total Expenditures		**770**	**3,075**	**0**	**12,000**
Balance:		**3,875**	**991**	**3,808**	**(9,000)**
NOTES:					
				Cash Balance:	**32,711**
				Remaining Cash:	**23,711**
2810 Police Pension & Training					
Revenues					
	Insurance Premium Apportionment	0	0	0	16,000
	Investment Earnings	300	940	0	0
	Interfund Operating Transfer	30,000	0	0	20,000
Total Revenues		**30,300**	**940**	**0**	**36,000**
Expenditures					
	Operations	15,888	8,453	7,781	15,000
Total Expenditures		**15,888**	**8,453**	**7,781**	**15,000**
Balance:		**14,412**	**(7,513)**	**(7,781)**	**21,000**
NOTES:					
				Cash Balance:	**357**
				Remaining Cash:	**21,357**
2820 - Gas Tax Apportionment Tax					
Revenues					
	Gasoline Tax Apportionment	1,109,124	280,012	250,743	286,236
	Investment Earnings	20,350	24,661	10,000	20,000
	Sale of Materials	8,250	0	0	0
Total Revenues		**1,137,724**	**304,674**	**260,743**	**306,236**
Expenditures					
	Operations	151,928	424,927	170,189	332,070
	Capital	28,213	488,507	0	68,600
Total Expenditures		**180,140**	**913,433**	**170,189**	**400,670**
Balance:		**957,583**	**(608,760)**	**90,554**	**(94,434)**
NOTES:					
				Cash Balance:	**608,065**
				Remaining Cash:	**513,631**
2861-Main Street MT Grant					
Revenues					
	State Grants	0	0	0	50,000
	Investment Earnings	0	0	0	0
Total Revenues		**0**	**0**	**0**	**50,000**
Expenditures					
	Operations	0	0	0	50,000
Total Expenditures		**0**	**0**	**0**	**50,000**
Balance:		**0**	**0**	**0**	**0**
NOTES:					
			Cash Balance:	**Cash Balance:**	**0**
			Remaining Cash:	**:maining Cash:**	**0**

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
2869-Nuisance					
Revenues					
	Maintenance Assessments	0	2,048	26,511	15,000
	Investment Earnings	0	0	750	1,500
	Interfund Operating Transfer	0	50,000	25,000	0
Total Revenues		**0**	**52,048**	**52,261**	**16,500**
Expenditures					
	Operations	0	50,000	65,000	65,000
Total Expenditures		**0**	**50,000**	**65,000**	**65,000**
Balance:		**0**	**2,048**	**(12,739)**	**(48,500)**
NOTES:					
			Cash Balance:	**Cash Balance:**	**80,266**
			Remaining Cash:	**:maining Cash:**	**31,766**
2890 - Oil/Gas Severance					
Revenues					
	State Grants	0	0	0	0
	Oil & Gas Production Tax	438,429	726,780	704,975	650,000
	Other Miscellaneous Revenue	0	0	0	0
	Investment Earnings	4,031	17,962	6,500	10,000
	Oil Royalties	18,082	16,035	38,789	20,000
Total Revenues		**460,543**	**760,776**	**750,265**	**680,000**
Expenditures					
	Operations	101,263	43,043	37,080	33,500
	Capital	0	0	0	0
	Transfers	594,599	613,000	633,000	650,000
Total Expenditures		**695,862**	**656,043**	**670,080**	**683,500**
Balance:		**(235,319)**	**104,733**	**80,185**	**(3,500)**
NOTES:					
				Cash Balance:	**462,026**
				Remaining Cash:	**458,526**
2889-MT Tourism Development Grant					
Revenues					
	State Grants	0	0	0	750,000
	Investment Earnings	0	0	0	0
Total Revenues		**0**	**0**	**0**	**750,000**
Expenditures					
	Operations	0	0	0	750,000
Total Expenditures		**0**	**0**	**0**	**750,000**
Balance:		**0**	**0**	**0**	**0**
NOTES:					
			Cash Balance:	**Cash Balance:**	**0**
			Remaining Cash:	**:maining Cash:**	**0**
2990 - ARPA					
Revenues					
	Fed Grants	0	0	0	0
	Investment Earnings	95,120	10,311	850	1,000
Total Revenues		**95,120**	**10,311**	**850**	**1,000**
Expenditures					
	Capital	1,505,664	138,197	1,914	54,922
	Transfers				0
Total Expenditures		**1,505,664**	**138,197**	**1,914**	**54,922**
Balance:		**(1,410,544)**	**(127,886)**	**(1,064)**	**(53,922)**
NOTES:					
				Cash Balance:	**54,072**
				Remaining Cash:	**150**
3400 - Revolving Fund					
Revenues					
	Investment Earnings	3,300	3,355	850	2,000
	SID Bonds	0	0	0	0
Total Revenues		**3,300**	**3,355**	**850**	**2,000**
Expenditures					
	Transfers	0	0	0	0
Total Expenditures		**0**	**0**	**0**	**0**
Balance:		**3,300**	**3,355**	**850**	**2,000**
NOTES:					
				Cash Balance:	**63,772**
				Remaining Cash:	**65,772**

		FY23	FY24	FY25	FY26
REVENUE & EXPENDITURE PER FUND					
		Actual	Actual	Actual	Budgeted
3600 - SID #100-SMV Paving					
Revenues					
	Bond Principal & Interest	0	0	84	0
	Investment Earnings	0	0	0	0
Total Revenues		**0**	**0**	**84**	**0**
Expenditures					
	Operations	0	0	0	28,715
	Debt Service	0	0	0	0
Total Expenditures		**0**	**0**	**0**	**28,715**
Balance:		**0**	**0**	**84**	**(28,715)**
NOTES:					
				Cash Balance:	**28,715**
				Remaining Cash:	**0**
3601 - SID #101A					
Revenues					
	Bond Principal & Interest	1,434	0	0	0
	Investment Earnings	0	0	0	0
Total Revenues		**1,434**	**0**	**0**	**0**
Expenditures					
	Operations				48,667
	Debt Service	0	0	0	0
Total Expenditures		**0**	**0**	**0**	**48,667**
Balance:		**1,434**	**0**	**0**	**(48,667)**
NOTES:					
				Cash Balance:	**48,667**
				Remaining Cash:	**0**
3604 - SID #104					
Revenues					
	Bond Principal & Interest	44,777	45,429	48,754	45,100
	Investment Earnings	600	761	138	8,000
	Interfund Operating Transfer	20,500	25,000	10,000	25,000
Total Revenues		**65,877**	**71,190**	**58,892**	**78,100**
Expenditures					
	Debt Service	51,993	51,993	51,993	55,000
Total Expenditures		**51,993**	**51,993**	**51,993**	**55,000**
Balance:		**13,884**	**19,197**	**6,899**	**23,100**
NOTES:					
				Cash Balance:	**8,100**
				Remaining Cash:	**31,200**
	Capital Projects Funds				
4010-City Hall CIP					
Revenues					
	Investment Earnings	11,000	6,585	0	0
	Interfund Operating Transfer	100,000	0	0	0
Total Revenues		**111,000**	**6,585**	**0**	**0**
Expenditures					
	Capital	100,658	5,152	248	105,275
Total Expenditures		**100,658**	**5,152**	**248**	**105,275**
Balance:		**10,342**	**1,433**	**(248)**	**(105,275)**
NOTES:					
				Cash Balance:	**105,278**
				Remaining Cash:	**3**
4011-Pool CIP					
Revenues					
	Investment Earnings			0	0
	Interfund Operating Transfer	0	7,946	45,000	45,000
Total Revenues		**0**	**7,946**	**45,000**	**45,000**
Expenditures					
	Capital				191,000
Total Expenditures		**0**	**0**	**0**	**191,000**
Balance:		**0**	**7,946**	**45,000**	**(146,000)**
NOTES:					
				Cash Balance:	**146,782**
				Remaining Cash:	**782**
4015-Parks CIP					
Revenues					
	Investment Earnings	8,400	4,785	0	0

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
	Interfund Operating Transfer	0	25,000	65,000	385,000
Total Revenues		**8,400**	**29,785**	**65,000**	**385,000**
Expenditures					
	Capital	0	0	0	607,200
Total Expenditures		**0**	**0**	**0**	**607,200**
Balance:		**8,400**	**29,785**	**65,000**	**(222,200)**
NOTES:					
				Cash Balance:	**501,027**
				Remaining Cash:	**278,827**
4020 - Police CIP					
Revenues					
	Investment Earnings	18,800	7,807	0	0
	Interfund Operating Transfer	50,000	0	0	60,000
Total Revenues		**68,800**	**7,807**	**0**	**60,000**
Expenditures					
	Operations	12,901	7,294	0	0
	Capital	79,229	26,873	109,430	60,000
Total Expenditures		**92,130**	**34,167**	**109,430**	**60,000**
Balance:		**(23,330)**	**(26,361)**	**(109,430)**	**0**
NOTES:					
				Cash Balance:	**1,957**
				Remaining Cash:	**1,957**
4025-Police Investigative Services CIP					
Revenues					
	Investment Earnings	4,600	2,822	0	0
	Interfund Operating Transfer	13,000	13,000	0	0
Total Revenues		**17,600**	**15,822**	**0**	**0**
Expenditures					
	Operations	6,923	5,213	4,462	10,000
	Capital	0	0	0	20,000
Total Expenditures		**6,923**	**5,213**	**4,462**	**30,000**
Balance:		**10,677**	**10,609**	**(4,462)**	**(30,000)**
NOTES:					
				Cash Balance:	**56,481**
				Remaining Cash:	**26,481**
4030 - Cap Proj-Streets					
Revenues					
	Miscellaneous Revenue	0	0	0	0
	Investment Earnings	4,000	5,288	0	0
	Interfund Operating Transfer	62,000	175,000	0	0
Total Revenues		**66,000**	**180,288**	**0**	**0**
Expenditures					
	Operations				
	Capital	2,800	187,858	15,600	221,875
Total Expenditures		**2,800**	**187,858**	**15,600**	**221,875**
Balance:		**63,200**	**(7,570)**	**(15,600)**	**(221,875)**
NOTES:					
				Cash Balance:	**223,914**
				Remaining Cash:	**2,039**
4040 - Cap Projects-Fire Equipment					
Revenues					
	Investment Earnings	80,000	47,841	0	0
	Interfund Operating Transfer	100,000	50,000	50,000	50,000
Total Revenues		**180,000**	**97,841**	**50,000**	**50,000**
Expenditures					
	Capital	15,238	411	0	40,000
Total Expenditures		**15,238**	**411**	**0**	**40,000**
Balance:		**164,762**	**97,430**	**50,000**	**10,000**
NOTES:					
				Cash Balance:	**1,000,388**
				Remaining Cash:	**1,010,388**
4060 - Enhancement Project-Bike/Pedestrian Path					
Revenues					
	State Grants	0	0	0	0
	Private Gifts & Bequests	0	0	0	0
	Investment Earnings	8,700	4,691	0	0
Total Revenues		**8,700**	**4,691**	**0**	**0**

REVENUE & EXPENDITURE PER FUND					
		FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budgeted
Expenditures					
	Capital	0	0	0	188,023
Total Expenditures		**0**	**0**	**0**	**188,023**
Balance:		**8,700**	**4,691**	**0**	**(188,023)**
NOTES:					
				Cash Balance:	**188,023**
				Remaining Cash:	**0**
4070 - Downtown Enhancement Capital Project					
Revenues					
	Investment Earnings	2,400	1,274	0	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**2,400**	**1,274**	**0**	**0**
Expenditures					
	Operations	0	0	0	12,500
	Cpital	0	0	0	
Total Expenditures		**0**	**0**	**0**	**12,500**
Balance:		**2,400**	**1,274**	**0**	**(12,500)**
NOTES:					
				Cash Balance:	**23,927**
				Remaining Cash:	**42**
4075 - Curb & Sidewalk					
Revenues					
	Investment Earnings	1,100	0	0	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**1,100**	**0**	**0**	**0**
Expenditures					
	Capital	0	0	0	0
Total Expenditures		**0**	**0**	**0**	**0**
Balance:		**1,100**	**0**	**0**	**0**
NOTES:					
				Cash Balance:	**900**
				Remaining Cash:	**900**
	Enterprise Funds				
5210 - Water Utility					
Revenues					
	Water Pumping Surcharge	8,577	8,575	7,891	8,500
	Utility Charges	2,043,407	2,184,304	1,911,392	2,178,100
	Miscellaneous Revenue	6	0	10,191	0
	Special Assessments				
	Capital Contributions				
	Proceeds from Long Term Debt	2,305,157	289,969	1,714,720	9,000,000
	Investment Earnings	141,717	209,328	267,029	250,000
	Proceeds of General Fixed Assets	0	0	0	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**4,498,865**	**2,692,175**	**3,911,223**	**11,436,600**
Expenditures					
	Personnel & Benefits	384,899	390,508	270,148	476,243
	Operations	293,596	352,015	258,819	483,843
	Capital	2,674,282	926,491	2,082,825	9,369,100
	Debt Service	273,701	270,562	226,125	1,001,000
	Transfers				
Total Expenditures		**3,626,477**	**1,939,576**	**2,837,917**	**11,330,186**
Balance:		**872,387**	**752,599**	**1,073,306**	**106,414**
NOTES:	Net Revenue for Bond Requirements must be = 110% Debt Service				
$ 1,476,514.11	(Current FY Net Revenue)			**Cash Balance:**	**8,381,485**
$ 1,101,100.00	(110% of Debt Service)			**Remaining Cash:**	**8,487,899**
5211 - Water Impact Fee					
Revenues					
	Utility Charges	23,780	12,000	0	0
	Investment Earnings	27,600	15,801	6,000	10,000
Total Revenues		**51,380**	**27,801**	**6,000**	**10,000**
Expenditures					
	Operations	9,560	0	3,835	319,900
	Capital	0	0	0	0
Total Expenditures		**9,560**	**0**	**3,835**	**319,900**
Balance:		**41,820**	**27,801**	**2,165**	**(309,900)**
NOTES:					
				Cash Balance:	**309,918**

	REVENUE & EXPENDITURE PER FUND				
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
				Remaining Cash:	**18**
5310 - Sewer Utility					
Revenues					
	Grants	0	137,794	1,218,703	0
	Utility Charges	1,860,305	1,874,043	1,718,987	1,905,500
	Miscellaneous Revenue	39,351	43,087	64,483	80,000
	Special Assessments				
	Capital Contributions				
	Investment Earnings	226,903	202,566	289,141	200,000
	Proceeds from Long Term Debt	92,330	176,707	0	0
	Proceeds of General Fixed Assets	0	0	0	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**2,218,889**	**2,434,196**	**3,291,315**	**2,185,500**
Expenditures					
	Personnel & Benefits	355,973	411,832	360,807	574,400
	Operations	305,797	322,253	378,531	444,226
	Capital	256,987	1,009,665	1,796,670	654,400
	Debt Service	763,628	821,138	409,950	823,650
	Transfers				
Total Expenditures		**1,682,386**	**2,564,888**	**2,945,958**	**2,496,676**
Balance:		**536,503**	**(130,692)**	**345,357**	**(311,176)**
NOTES:	Net Revenue for Bond Requirements must be = 110% Debt Service				
$ 1,166,874.24	(Current FY Net Revenue)			**Cash Balance:**	**4,250,846**
$ 906,015.00	(110% of Debt Service)			**Remaining Cash:**	**3,939,670**
5311 - Sewer Impact Fee					
Revenues					
	Utility Charges	29,670	6,000	6,000	0
	Investment Earnings	26,934	7,901	3,000	5,000
Total Revenues		**56,604**	**13,901**	**9,000**	**5,000**
Expenditures					
	Operations	10,816	0	3,835	0
	Capital	0	0	0	161,000
Total Expenditures		**0**	**0**	**3,835**	**161,000**
Balance:		**56,604**	**13,901**	**5,165**	**(156,000)**
NOTES:					
				Cash Balance:	**156,008**
				Remaining Cash:	**8**
5410 - Solid Waste Utility					
Revenues					
	Garbage Assessments	769,766	895,611	1,173,066	1,199,000
	Miscellaneous Revenue	15,083	10,239	1,747	30,000
	Special Assessments	4,081	3,780	4,302	3,000
	Contributions & Donations	0	0	0	0
	Investment Earnings	30,700	30,548	6,000	20,000
	Proceeds of General Fixed Assets				
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**819,630**	**940,179**	**1,185,114**	**1,252,000**
Expenditures					
	Personnel & Benefits	524,694	516,165	474,857	614,891
	Operations	136,617	162,949	169,834	236,035
	Capital	45,542	477,172	21,598	571,300
	Debt Service				
	Transfers				
Total Expenditures		**706,853**	**1,156,286**	**666,289**	**1,422,226**
Balance:		**112,777**	**(216,107)**	**518,825**	**(170,226)**
NOTES:					
				Cash Balance:	**765,367**
				Remaining Cash:	**595,140**
5710 - Street Sweeping					
Revenues					
	Sweeping Assessments	298,905	273,621	388,715	386,000
	Miscellaneous Revenue	0	0	0	16,000
	Special Assessments	1,318	1,029	1,515	8,216
	Contributions & Donations				
	Investment Earnings	15,860	29,916	3,000	15,000
	Proceeds of General Fixed Assets	0	0	0	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**316,083**	**304,567**	**393,230**	**425,216**
Expenditures					
	Personnel & Benefits	106,892	125,607	138,415	180,791
	Operations	59,785	49,069	47,350	79,038

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
	Capital	11,052	290,113	21,598	57,500
Total Expenditures		**177,729**	**464,789**	**207,362**	**317,329**
Balance:		**138,353**	**(160,222)**	**185,867**	**107,887**
NOTES:					
				Cash Balance:	**536,133**
				Remaining Cash:	**644,021**
	Fiduciary Funds (Trust)				
	Fiduciary Funds (Agency)				
7120 - Fire Disability					
Revenues					
	Property Taxes	55,014	60,953	86,600	93,213
	State Shared	0	16,243	0	0
	Investment Earnings	35,550	0	5,900	0
	Interfund Operating Transfers	0	0	0	0
Total Revenues		**90,564**	**77,196**	**92,500**	**93,213**
Expenditures					
	Operations	85,000	90,000	90,000	90,000
Total Expenditures		**85,000**	**90,000**	**90,000**	**90,000**
Balance:		**5,564**	**(12,804)**	**2,500**	**3,213**
NOTES:					
				Cash Balance:	**9**
				Remaining Cash:	**3,223**
7970-Grant Richland County					
Revenues					
	Property Taxes				
	State Shared				
	Investment Earnings			0	0
	Interfund Operating Transfers				
Total Revenues		**0**	**0**	**0**	**0**
Expenditures					
	Capital	0	0	0	5,223
Total Expenditures		**0**	**0**	**0**	**5,223**
Balance:		**0**	**0**	**0**	**(5,223)**
NOTES:					
				Cash Balance:	**6,119**
				Remaining Cash:	**896**
TOTALS					
Total Revenues		14,931,724	13,078,362	15,473,594	22,685,799
Total Expenditures		13,242,851	12,537,537	12,138,828	25,902,370
Total Difference		1,688,873	540,826	3,334,766	(3,216,571)
Breakdown by Type for Current Fiscal Year					
Revenues					
	Taxes/Assessments	2,148,466			
	Licenses & Permits	128,506			
	Intergovernmental Revenues	11,569,511			
	Charges for Services	6,799,116			
	Fines & Forfeitures	152,000			
	Miscellaneous Revenues	277,250			
	Investments & Royalty Earnings	766,450			
	Other Financing Sources	0			
	Interfund Operating Transfer	844,500			
	Total	**22,685,799**			
Expenditures					
	Personnel & Benefits	5,006,122			
	Operations	4,268,016			
	Capital	14,088,213			
	Debt Service	1,879,650			

		CITY OF SIDNEY										
		ESTIMATED EXPENDITURES 2026-27										
			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences Budgeted	Transfers Differences Budgeted
1000 GENERAL												
	410000 - GENERAL GOVERNMENT											
410100	**LEGISLATIVE SERVICES**											
410130	**Committees and Special Bodies**											
	100	Personal Services	16,000.00	22,500				22,500			$0	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance		0				56			$56	
	142	Workers' Compensation	56.83	100				105			$5	
	143	F.I. C.A.	1,224.29	1,750				1,721			-$29	
	144	PERS									$0	
	146	Health Insurance			24,350				24,382		$0	
	200	Supplies	134.10	500				500			$0	
	300	Purchased Serv (Dues-Travel-Training)	389.72	1,500	2,000			1,500	2,000		$0	
		Total	17,804.94	26,350	26,350	$0	0.00	26,382	26,382	$0	$32	$0
410140	**Ordinances and Proceedings**											
	300	Pur Serv (Professional)			0				0		$0	
		Total	0.00	0	0	$0	0.00	0	0	$0	$0	$0
		Account Total	17,804.94	26,350	26,350	$0	0.00	26,382	26,382	$0	$32	$0
410200	**EXECUTIVE SERVICES**											
410210	**Administration**											
	100	Personal Services*	20,650.00	24,850				24,850			$0	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance		0				62			$62	
	142	Workers' Compensation	79.60	110				116			$6	
	143	F.I. C.A.	1,289.77	1,925				1,901			-$24	
	144	PERS									$0	
	146	Health Insurance			26,885				26,929		$0	
	200	Supplies	130.84	500				500			$0	
	300	Purchased Serv (Dues-Travel)	4,094.49	1,500	2,000			6,500	7,000	(MLCT Conference)	$5,000	
		Total	26,244.70	28,885	28,885	$0	0.00	33,929	33,929	$0	$5,044	$0
410240	**Official Publications**											
	300	Purchased Serv (Subs-Dues)	1,621.17	5,000	5,000			5,000	5,000		$0	
		Total	1,621.17	5,000	5,000	$0	0.00	5,000	5,000	$0	$0	$0
		Account Total	27,865.87	33,885	33,885	$0	0.00	38,929	38,929	$0	$5,044	$0
410300	**JUDICIAL SERVICES**											
410360	**City Court**											
	300	Purchased Services									$0	
	300	Other Pur Serv-County Contract JP Wages	99,249.88	30,000				30,000			$0	
	300	Other Pur Serv-County Contract Clerk Wages		83,500				83,500			$0	
	300	Other Pur Serv-County Contract Per. Serv/Sup.		11,000				11,000			$0	
	300	Other Pur Serv-City Prosecution	99,493.15	120,000				120,000			$0	
	500	Fixed Chgs (Premiums on Surety Bond)			244,500				244,500		$0	
		Account Total	198,743.03	244,500	244,500	$0	0.00	244,500	244,500	$0	$0	$0
410500	**FINANCIAL SERVICES**											
410530	**Audit**											
	300	Purchased Serv (Professional)	15,000.00	8,500	8,500			20,000	20,000		$11,500	
		Total	15,000.00	8,500	8,500	$0	0.00	20,000	20,000	$0	$11,500	$0
410540	**Fin Service-City Treasurer**											
	100	Personal Services	14,669.33	20,000				26,620			$6,620	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	36.80	50				67			$17	
	142	Workers' Compensation	57.01	80				124			$44	
	143	F.I. C.A.	1,055.66	1,500				2,036			$536	
	144	PERS									$0	
	146	Health Insurance			21,630				28,847		$0	
	200	Supplies	378.79	1,500				1,500			$0	
	300	Purchased Serv (Dues-Training Services)	3,890.41	5,000				5,000			$0	
	500	Fixed Chgs (Prem Surety Bond-SC)	0.00	500	7,000			500	7,000		$0	
		Total	20,088.00	28,630	28,630	$0	0.00	35,847	35,847	$0	$7,217	$0
410550	**Acctg: City Clerk**											
	100	Personal Services	15,638.35	20,000				26,620			$6,620	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	39.08	50				67			$17	
	142	Workers' Compensation	60.81	80				124			$44	
	143	F.I. C.A.	1,129.69	1,500				2,036			$536	
	144	PERS									$0	
	146	Health Insurance			21,630				28,847		$0	
	200	Supplies	1,368.65	1,500				1,500			$0	
	300	PS (Postage-Dues-Util-Prof-Rep-Training)	4,925.20	5,000				5,000			$0	

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	500	Fixed Chgs (Surety Bond-Sp Assess)	0.00	400	6,900			400	6,900		$0	
	940	Machinery & Equipment			0				0		$0	
		Total	**23,161.78**	**28,530**	**28,530**	**$0**	**0.00**	**35,747**	**35,747**	**$0**	**$7,217**	**$0**
		Account Total	**58,249.78**	**65,660**	**65,660**	**$0**	**0.00**	**91,593**	**91,593**	**$0**	**$25,933**	**$0**
410600	**Elections**											
	200	Supplies										
	300	Purchased Serv (Postage)	0.00	3,500	3,500			0	0		-$3,500	
		Account Total	**0.00**	**3,500**	**3,500**	**$0**	**0.00**	**0**	**0**	**$0**	**-$3,500**	**$0**
411030	**Planning Services**											
	300	Purchased Services	28,179.11	56,500	56,500	$36500 Planner, $20,000 Growth Policy		36,500	36,500	$36,500 Planner	-$20,000	-$20,000
		Account Total	**28,179.11**	**56,500**	**56,500**	**$36500 Planner, $20,000 Growth Policy**	**0.00**	**36,500**	**36,500**	**$36,500 Planner**	**-$20,000**	**-$20,000**
411100	**Legal Services**											
	200	Supplies			0				0		$0	
	300	Purchased Serv (Prof-Subs-Dues)	9,774.72	8,500	8,500	(split-streets, water, sewer, garbage, sweeping)		8,500	8,500	(split-streets, water, sewer, garbage, sweeping)	$0	
		Account Total	**9,774.72**	**8,500**	**8,500**	**(split-streets, water, sewer, garbage, sweeping)**	**0.00**	**8,500**	**8,500**	**(split-streets, water, sewer, garbage, sweeping)**	**$0**	**$0**
411200	**Facilities Administration**											
	200	Supplies	9,175.91	5,000				5,000			$0	
	300	Purchased Serv (Util-Rep-Prof)	21,516.08	25,000				25,000			$0	
	340	Utiltiy Services-Old Fire Hall MDU	8,327.99	15,000				15,000			$0	
	500	Fixed Chgs (Insurance)			45,000				45,000		$0	
	920	Buildings	324,707.03	477,631		(SLIPA SHOP Grant $160,000 of $617,631 exp split parks, water, sewer, streets, snow, garbage, sweeping)		318,000		(SLIPA SHOP Grant)	-$159,631	
	931	Improvements Not Bldgs-R&D	0.00	9,500		(City wide Misc. Improvements)		9,500		(City wide Misc. Improvements)	$0	
	940	Machinery & Equipment	0.00	4,720	491,851	(TAPCO 16 Signs-Yearly software updates)		4,720	332,220	(TAPCO 16 Signs-Yearly software updates)	$0	
		Account Total	**363,727.01**	**536,851**	**536,851**	**$0**	**0.00**	**377,220**	**377,220**	**$0**	**-$159,631**	**$0**
411850	**Special Projects**											
	300	Purchased Serv-Mayor Committee									$0	
	700	Grant-Contributions (Airport & Fire Fdn)			0				0		$0	
		Account Total	**0.00**	**0**	**0**	**$0**	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
		Account Group Total (Gen Govt)	**704,344.46**	**975,746**	**975,746**	**#VALUE!**	**0.00**	**823,624**	**823,624**	**#VALUE!**	**-$152,122**	**-$20,000**
		420000 - PUBLIC SAFETY									$0	
420100	**Law Enforcement Services**											
	100	Personal Services	997,246.72	1,350,000				1,272,580			-$77,420	
	110	Emp Ben Payout-Vaca/Sick									$0	
	140	Law Enforcement MMPOA		13,500				12,726			-$774	
	141	Unemployment Insurance	2,235.04	3,500				3,181			-$319	
	142	Workers' Compensation	15,679.32	30,000				27,806			-$2,194	
	143	F.I. C.A.	66,231.58	100,000				97,352			-$2,648	
	144	PERS									$0	
	146	Health Insurance			1,497,000				1,413,646		$0	
	200	Supplies	40,242.75	60,000				60,000			$0	
	210	Repair and Maintenance	21,786.23	30,000				30,000				
	230	Supplies-Fuel	32,242.11	40,000				40,000			$0	
	300	Purchased Serv (Postage-Dues-Util-Prof)	56,076.02	60,000				60,000			$0	
	310	Communication-County Justice Center Payment	211,000.00	200,000				220,000			$20,000	
	340	Utility Services-Cellular Services	8,864.07	15,000				15,000			$0	
	700	Grant-Contributions and indemities	11,037.62		405,000				425,000		$0	
	900	Capital Outlay						65,000		Capital Planning	$65,000	
	920	Buildings									$0	
	940	Machinery & Equipment	129,568.78	65,000		Patrol Car		65,000		Patrol Car	$0	
	940	Machinery & Equipment-	43,000.00	45,000	110,000	Axon 2nd year Body Camera, Taser, In Car- 2-5 yrs $40,000		45,000	175,000	Axon 2nd year Body Camera, Taser, In Car- 2-5 yrs $40,000	$0	
		Account Total	**1,635,210.24**	**2,012,000**	**2,012,000**	**$0**	**0.00**	**2,013,646**	**2,013,646**	**$0**	**$1,646**	**$0**
420150	**K-9**											
	200	Supplies	4,325.20	10,000				7,500			-$2,500	
	300	Purchased Services	13,612.59	7,500	17,500			10,000	17,500		$2,500	
	900	Capital Outlay			0				0		$0	
		Account Total	**17,937.79**	**17,500**	**17,500**	**$0**	**0.00**	**17,500**	**17,500**	**$0**	**$0**	**$0**
420180	**Compliance Officer**											
	100	Personal Services	15,565.71	26,000				26,555			$555	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	38.95	65				66			$1	
	142	Workers' Compensation	117.09	1,200				1,317			$117	
	143	F.I. C.A.	1,113.20	2,000				2,031			$31	
	144	PERS			29,265				29,969		$0	
	200	Supplies	1,026.43	1,000				1,000			$0	
	230	Supplies-Fuel		1,000				1,000			$0	
	300	Purchased Services	465.23	1,500	3,500			1,500	3,500			
	900	Capital Outlay			0			61,255	61,255	Impound lot fence	$61,255	
		Account Total	**18,326.61**	**32,765**	**32,765**	**$0**	**0.00**	**94,724**	**94,724**	**$0**	**$61,255**	**$0**
420200	**Detention and Correction Services**											

			2025-26 Actual Expenditures	2025-26 Budgeted Expenditures	2025-26 Object Totals	2025-26 Budget Notes	2026-27 Actual Expenditures	2026-27 Budgeted Expenditures	2026-27 Object Totals	2026-27 Budget Notes	Expenditures Differences	Transfers Differences
	300	Purchased Services	11,172.00	25,000	25,000			25,000	25,000		$0	
		Account Total	**11,172.00**	**25,000**	**25,000**	**$0**	**0.00**	**25,000**	**25,000**	**$0**	**$0**	**$0**
420400	**Fire Protection & Control**											
	100	Personal Services	35,356.87	46,000				52,485			$6,485	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	88.35	115				131			$16	
	142	Workers' Compensation	137.19	2,300				12,902			$10,602	
	143	F.I. C.A.	2,436.06	3,550				4,015			$465	
	144	PERS									$0	
	146	Health Insurance			51,965				69,533		$0	
	200	Supplies	1,910.01	5,000				5,000			$0	
	210	Supplies-Fire Department Allocation						15,000		(Fire Department Allocation)		
	230	Supplies-Fuel	516.10	2,500				2,500			$0	
	300	Purchased Serv (Postage-Util-Prof)	46,170.33	61,500		(Blazestack Report Writing $1,500)		61,500		(Blazestack Report Writing $1,500)	$0	
	340	Purchased Serv (Water/Sewer bill)	17,182.69	20,000				20,000			$0	
	500	Fixed Charges (Hydrant Rent)			89,000				104,000		$0	
	940	Machinery & Equipment	0.00	3,000	3,000	(General Equip purchases)		3,000	3,000	(General Equip purchases)	$0	
		Account Total	**103,797.60**	**143,965**	**143,965**	**$0**	**0.00**	**176,533**	**176,533**	**$0**	**$17,568**	**$0**
420531	**Building Inspection**											
	100	Personal Services	50,921.72	72,000				79,039			$7,039	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	127.28	180				198			$18	
	142	Workers' Compensation	254.41	3,500				4,219			$719	
	143	F.I. C.A.	3,549.27	5,500				6,047			$547	
	144	PERS									$0	
	146	Health Insurance			81,180				89,502		$0	
	200	Supplies	689.45	3,500				3,500			$0	
	230	Supplies-Fuel	574.88	2,500				2,500			$0	
	300	Purchased Serv (Prof-Dues-Util-Training)	1,385.37	25,000		(BP tracking module)		15,000		(BP tracking module)	-$10,000	
	310	Purchase Serv (Plan Review)	10,984.00	25,000	56,000	(Plan Review)		25,000	46,000	(Plan Review)		
	940	Machinery & Equipment	0.00	2,000	2,000	(General Equip purchases)		2,000	2,000	(General Equip purchases)		
		Account Total	**68,486.38**	**139,180**	**139,180**	**$0**	**0.00**	**137,502**	**137,502**	**$0**	**-$1,678**	**$0**
		Account Group Total (Pub Safety)	**1,854,930.62**	**2,370,410**	**2,370,410**	**$0**	**0.00**	**2,464,906**	**2,464,906**	**$0**	**$78,791**	**$0**
	440000 - PUBLIC HEALTH										$0	
440140	**Registration & Inspection**										$0	
	300	Purchased Services									$0	
		Accounts Total	**0.00**	**0**	**0**	**$0**	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
440600	**Animal Control Services**											
	100	Personal Services			0				0		$0	
	200	Supplies	76.00								$0	
	300	Purchased Serv (Prof Services)	29.95	1,000	1,000			1,000	1,000	(dog tags)	$0	
		Accounts Total	**105.95**	**1,000**	**1,000**	**$0**	**0.00**	**1,000**	**1,000**	**$0**	**$0**	**$0**
		Account Group Total (Public Health)	**105.95**	**1,000**	**1,000**	**$0**	**0.00**	**1,000**	**1,000**	**$0**	**$0**	**$0**
	460000 - CULTURE & RECREATION											
460100	**Library Services**											
	300	Pur Serv-County Contract	115,500.00	115,500	115,500	(shared $130,000 Exp with Library Fund)		130,000	130,000		$14,500	
		Account Total	**115,500.00**	**115,500**	**115,500**	**(shared $130,000 Exp with Library Fund)**	**0.00**	**130,000**	**130,000**	**$0**	**$14,500**	**$0**
460300	**Community Events**											
	300	Purchased Serv (Postage)	0.00								$0	
	700	Contrib to Other Institutions (RED)			0				0		$0	
		Account Total	**0.00**	**0**	**0**	**$0**	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
460430	**Parks**											
	100	Personal Services	103,687.16	160,000				168,317			$8,317	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	259.11	450				421			-$29	
	142	Workers' Compensation	4,266.19	7,500				8,347			$847	
	143	F.I. C.A.	7,536.38	13,000				12,876			-$124	
	144	PERS									$0	
	146	Health Insurance	0.00	500	181,450			500	190,461		$0	
	200	Supplies	19,377.27	19,000				19,000			$0	
	230	Supplies-Fuel	6,103.00	10,000				10,000			$0	
	300	Purchased Services	7,441.78	10,000				10,000			$0	
	500	Fixed Chgs-Liab & Prop Ins	31.00								$0	
	700	Grants, Contribution and Indemities	0.00	15,000	54,000			15,000	54,000		$0	
	900	Capital Outlay						120,000		Parks Master Plan	$120,000	
	930	Improvements Other Than Buildings	19,298.50	15,200		(Decorative curbing, East Park sidewalks, Central Dec. planter)		17,550		(Decorative curbing, East Park sidewalks, Central Dec. planter)	$2,350	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	940	Machinery & Equipment	8,589.00	29,430	64,630	(Vet. Park Electric locks & lights, Lyndal equip., pole saw, mulching deck, pressure washer, gen. maintenance)		28,780	166,330	(Vet. Park Electric locks & lights, sod cutter, ground chip cover, plastic border)	-$650	
	951	Construction-R&D	19,264.84	20,000								
		Account Total	195,854.23	300,080	300,080	$0	0.00	410,791	410,791	$0	$130,711	$0
460435	**Tree Board**											
	200	Supplies	0.00	5,000				5,000			$0	
	300	Purchased Services									$0	
	700	Grants, Contribution and Indemities			5,000				5,000		$0	
		Account Total	0.00	5,000	5,000	$0	0.00	5,000	5,000	$0	$0	$0
460440	**Participant Recreation**											
	200	Supplies	0.00	1,000				1,000			$0	
	300	Purchased Services	0.00	1,000				1,000			$0	
	500	Fixed Chgs-Liab & Prop Ins									$0	
	700	Grants & Contrib to Other Institutions			2,000			2,500	4,500	Moose Park Agreement	$2,500	
	930	Improvements Other Than Buildings									$0	
	940	Machinery & Equipment			0				0		$0	
521000	820	Trsf to 7062 Tennis Court									$0	
521000	820	Trsf to 7061 Ballfields			0				0		$0	$0
		Account Total	0.00	2,000	2,000	$0	0.00	4,500	4,500	$0	$2,500	$0
460445	**Swimming Pool**											
	100	Personal Services	56,755.66	85,000				100,085			$15,085	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	141.92	250				260			$10	
	142	Workers' Compensation	545.23	1,200				1,460			$260	
	143	F.I. C.A.	4,341.84	6,500				7,657			$1,157	
	144	PERS									$0	
	146	Health Insurance			92,950				109,463		$0	
	200	Supplies	12,219.54	20,000				20,000			$0	
	300	Purchased Serv (Postage-Util-Rep Serv)	17,458.47	20,000				20,000			$0	
	500	Fixed Chgs-Liab & Prop Ins									$0	
	700	Cont-Swim Team Coach			40,000				40,000		$0	
	930	Improvements Other Than Buildings	20,500.00	6,000		(concrete deck)		10,500		(concrete deck)	$4,500	
	940	Machinery & Equipment	0.00	39,500	45,500	(boiler, Observation deck belacher canopy, general maintenance parts)		23,000	33,500	(Chemical Control Untit,, AED, general maintenance parts)	-$16,500	
	951	Construction-R&D									$0	
		Account Total	111,962.66	178,450	178,450	$0	0.00	182,963	182,963	$0	$4,513	$0
460450	**Tree City USA**											
	300	Purchased Services	11,000.00	10,382	10,382			10,382	10,382		$0	
		Account Total	11,000.00	10,382	10,382	$0	0.00	10,382	10,382	$0	$0	$0
		Account Group Total (Culture & Rec)	434,316.89	611,412	611,412	#VALUE!	0.00	743,636	743,636	$0	$152,224	$0
	520000 - OTHER FINANCING USES											
521000	**Interfund Operating Transfers Out**											
	820	Transfers to Other Funds-2060 (Playground)										$0
	820	Transfers to Other Funds-2061 (Ballparks)										$0
	820	Transfers to Other Funds-2062 (Tennis)										$0
	820	Transfers to Other Funds-2063 (Bike Path)										$0
	820	Transfers to Other Funds-2566 (Snow)										$0
	820	Transfers to Other Funds-2810 (Police Pension)										$0
	820	Transfers to Other Funds-3602 (SID 102)										$0
	820	Transfers to Other Funds-3604 (SID 104)										$0
	820	Transfers to Other Funds-2371										$0
	820	Transfers to Other Funds-2350										$0
	820	Transfers to Other Funds-2370										$0
	820	Transfers to Other Funds-2810										$0
	820	Transfers to Other Funds-Snow Removal										$0
	820	Transfers to Other Funds-4010 (City Hall)										$0
	820	Transfers to Other Funds-4011 (Pool)										$0
	820	Transfers to Other Funds-4015 (Parks)										$0
	820	Transfers to Other Funds-4016 (Parks Facility)										$0
	820	Transfers to Other Funds-4020 (Police)										$0
	820	Transfers to Other Funds-4025 (Police Investig.)										$0
	820	Transfers to Other Funds-4030 (St. Equip)										$0
	820	Transfers to Other Funds-4031 (St. Const.)										$0
	820	Transfers to Other Funds-4040 (Fire Equip)										$0
	820	Transfers to Other Funds-4070 (Downtown En)										$0
	820	Transfers to Other Funds-4075 (Curb & gutter)			0				0			$0
		Account Total	0.00	0	0	$0	0.00	0	0	$0	$0	$0
		FUND TOTAL	2,993,697.92	3,958,568.00	3,958,568.00		0.00	4,033,165.64	4,033,165.64		$78,893	-$20,000

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
2060 PLAYGROUNDS & PARKS												
460440	Participant Recreation											
	930	Improvements Other than Buildings	0.00	30,000	30,000					Combined with 4015	-$30,000	
		FUND TOTAL	0.00	30,000	30,000		0.00	0	0		-$30,000	$0
2061 BALLPARKS & BALLFIELDS												
460440	Participant Recreation									Combined with 4015		
	300	Purchased Services	0.00	4,000	4,000				0		-$4,000	
	920	Buildings									$0	
	930	Improvements Other than Buildings	0.00	15,000	15,000	(Lyndale Park bleacher area concrete)			0		-$15,000	
		FUND TOTAL	0.00	19,000	19,000	$0	0.00	0	0	$0	-$19,000	$0
2062 TENNIS COURTS												
460440	Participant Recreation											
	300	Purchased Services	4,487.50								$0	
	930	Improvements-Tennis Crt Repair	1,882.50	320,000		Tennis Court/Pickleball		375,000		Tennis Court/Pickleball	$55,000	
	930	Improvements-Curb & Gutter 10th		0	320,000			0	375,000		$0	
		FUND TOTAL	6,370.00	320,000	320,000	$0	0.00	375,000	375,000	$0	$55,000	$0
2063 BIKE PATH												
460440	Participant Recreation											
	300	Professional Services			0				0		$0	
	950	Construction	0.00	97,400		(City match of W Holly Ped. Bridge if over budget)				Combined with 4060	-$97,400	
	930	Improvements Other than Buildings			97,400				0		$0	
		FUND TOTAL	0.00	97,400	97,400	$0	0.00	0	0	$0	-$97,400	$0
2101 TBID												
460440	Participant Recreation											
	700	Grants & Contrib to Other Institutions	124,890.91	300,000	300,000			136,300	136,300		-$163,700	
521000	Interfund Operating Transfers Out											
521000	820	Transfer			0			28,000	28,000	To General ($28,000 prev. cash balance, $8700 6% admin fee)		$28,000
		FUND TOTAL	124,890.91	300,000.00	300,000.00	0.00	0.00	164,300.00	164,300.00	#REF!	-$163,700	$0
2170 AIRPORT												
430300	Airport											
	300	Other Purchased Services	19,958.00	19,958	19,958			19,958	19,958		$0	
		FUND TOTAL	19,958.00	19,958	19,958	$0	0.00	19,958	19,958	$0	$0	$0
2190 COMPREHENSIVE LIABILITY												
411200	500	Prop Ins-Fac Admin	750.00	750				1,308			$558	
420100	500	Prop Ins-Police	2,971.00	2,971				5,230			$2,260	
420400	500	Prop Ins-Fire	4,000.00	4,000				5,230			$1,230	
430200	500	Prop Ins-Rd & St	0.00	0				0			$0	
460430	500	Prop Ins-Park	2,000.00	2,000				3,923			$1,923	
460440	500	Prop Ins-Part Rec	750.00	750				1,308			$558	
460445	500	Prop Ins-Pool	1,000.00	1,000				1,308			$308	
410130	500	Liab Ins-Commission	500.00	500				500			$0	
410210	500	Liab Ins-Administrator	500.00	500				500			$0	
410540	500	Liab Ins-Treas	500.00	500				500			$0	
410550	500	Liab Ins-Clerk	500.00	500				500			$0	
411200	500	Liab Ins-Fac Admin	0.00	0				0			$0	
420100	500	Liab Ins-Police	26,443.00	26,443				26,443			$0	
420400	500	Liab Ins-Fire	1,000.00	1,000				1,000			$0	
430200	500	Liab Ins-Rd & St	0.00	0				0			$0	
430251	500	Liab Ins-Snow Removal	1,000.00	1,000				1,000			$0	
460430	500	Liab Ins-Parks	2,000.00	2,000				2,000			$0	
460440	500	Liab Ins-Part Rec	2,000.00	2,000				2,000			$0	
460445	500	Liab Ins-Pool	1,500.00	3,000	48,914			3,000	55,748		$0	
521000	820	Transfers to Other Funds									$0	
		FUND TOTAL	$47,414	$48,914	$48,914	$0	$0	$55,748	$55,748	$0	$6,835	$0
2220 LIBRARY LEVY												
460100	Library Services											
	300	Purchased Services	14,500.00	14,500	14,500	(shared $130,000 Exp with General)			0		-$14,500	
		FUND TOTAL	14,500.00	14,500	14,500	(shared $130,000 Exp with General)	0.00	0	0	$0	-$14,500	$0
2350 LOCAL GOV. REVIEW												
410130	Committees and Special Bodies											
	200	Supplies		5,000				5,000			$0	
	300	Purchased Services	2,165.02	21,828	26,828			21,828	26,828		$0	
		FUND TOTAL	2,165.02	26,828	26,828	$0	0.00	26,828	26,828	$0	$0	$0
2260 EMERGENCY DISASTER												

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
420700	Other Emergency Services											
	300	Purchased Services		55,000	55,000			55,000	55,000		$0	
		FUND TOTAL	0.00	55,000	55,000	$0	0.00	55,000	55,000	$0	$0	$0
2370 PERS-Employer Contribution												
410130	144	PERS-Council	215.45	500				2,041			$1,541	
410540	144	PERS-Treas	1,360.78	1,750				2,414			$664	
410550	144	PERS-Clerk	1,409.08	1,750				2,414			$664	
411200	144	PERS-Net Pension Liability	0.00	95,000				50,000			-$45,000	
420100	144	PERS-Police (MPORS)	113,879.64	190,000				174,012			-$15,988	
420180	144	PERS-Compliance	1,400.46	2,350				2,408			$58	
420400	144	PERS-Fire	3,205.05	4,200				4,760			$560	
420531	144	PERS-Building Inspector	4,586.40	6,500				7,169			$669	
430200	144	PERS-Rd & St									$0	
460430	144	PERS-Parks		15,500				15,266			-$234	
460440	144	PERS-Part Rec	8,920.81								$0	
460445	144	PERS-Pool	1,566.70	2,000	319,550	0.49%		0	260,486	-$59,064	-$2,000	
		FUND TOTAL	136,544.37	319,550	319,550	$0	0.00	260,486	260,486	-$59,064	-$59,064	$0
2371 EMPLOYER CONT GROUP HEALTH												
410130	146	Health Insurance-Council	0.00	50				150			$100	
410210	146	Health Insurance-Exec	13,336.00	16,050				16,611			$561	
410540	146	Health Insurance-Treas	3,196.55	3,800				4,448			$648	
410550	146	Health Insurance-Clerk	3,181.48	3,800				4,448			$648	
420100	146	Health Insurance-Police	138,937.95	250,000				237,195			-$12,805	
420180	146	Health Insurance-Compliance	5,050.12	13,000				8,306			-$4,694	
420400	146	Heatlh Insurance-Fire	10,625.76	13,000				13,028			$28	
420531	146	Health Insurance-Building Inspector	15,675.57	25,500				21,333			-$4,167	
430200	146	Health Insurance-Rd & St	33.80	50				50			$0	
460430	146	Heath Insurance-Parks	26,190.02	43,000				37,154			-$5,846	
460440	146	Health Insurance-Part Rec									$0	
460445	146	Health Insurance-Pool			368,250	0.00%			342,724	-$25,526	$0	
		FUND TOTAL	216,227.25	368,250	368,250	$0	0.00	342,724	342,724	-$25,526	-$25,526	$0
2372 PERMISSIVE HEALTH LEVY												
410130	146	Health Insurance-Council									$0	
410210	146	Health Insurance-Exec	0.00	2,700				2,700			$0	
410540	146	Health Insurance-Treas									$0	
410550	146	Health Insurance-Clerk									$0	
420100	146	Health Insurance-Police									$0	
420400	146	Heatlh Insurance-Fire									$0	
420531	146	Health Insurance-Building Inspector									$0	
430200	146	Health Insurance-Rd & St									$0	
430251	146	Health Insurance-Snow Removal									$0	
460430	146	Heath Insurance-Parks									$0	
460440	146	Health Insurance-Part Rec									$0	
460445	146	Health Insurance-Pool			2,700				2,700		$0	
		FUND TOTAL	0.00	2,700	2,700	$0	0.00	2,700	2,700	$0	$0	$0
2390 DRUG FORFEITURE												
420100	Law Enforcement Services										$0	
	200	Supplies	0.00	5,000				5,000			$0	
	300	Purchased Serv (Util-Prof Serv)	1,705.54	20,000	25,000			20,000	25,000		$0	
	900	Capital Outlay		0				0			$0	
		ACCOUNT & FUND TOTAL	1,705.54	25,000	25,000	$0	0.00	25,000	25,000	$0	$0	$0
2399 IMPACT FEES												
430290	300	Purchased Services	184.88	162,500				162,500			$0	
430290	933	Street Impact Fees	0.00	162,500				162,500			$0	
460439	945	Parks Impact Fees	184.87	148,490	310,990			148,490	310,990		$0	
		FUND TOTAL	369.75	310,990	310,990	$0	0.00	310,990	310,990	$0	$0	$0
2425 STREET LIGHTING												
430263	Street Lighting										$0	
	200	Supplies	301.01	500				500			$0	
	300	Purchased Serv (Utility Services)	126,536.86	145,000	145,500			145,000	145,500		$0	
	930	Improvements Other Than Buildings	0.00	70,000	70,000	(SLIPA Contribution)		50,000	50,000		-$20,000	
	940	Mach & Equip-Oper	0.00	18,000				18,000		($8,000 1/3 of Fire Control for St. Lights, $10,000 Xmas)		
	951	Const. R&D	19,264.84	18,000		($8,000 1/3 of Fire Control for St. Lights, $10,000 Xmas)						
		FUND TOTAL	146,102.71	251,500	215,500	$0	0.00	213,500	195,500	$0	-$20,000	$0

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
2550 TREE REMOVAL-DUTCH ELM												
211080		Advance from Gas Tax			0				0		$0	
430200	Public Works										$0	
	300	Purchsed Serv (Postage-Util-Rep Serv)	0.00	4,600	4,600			4,600	4,600		$0	
		FUND TOTAL	0.00	4,600	4,600	$0	0.00	4,600	4,600	$0	$0	$0
2565 CITY STREET MAINTENANCE												
430200	Road & Street Services										$0	
	100	Personal Services	150,697.33	235,000				265,363			$30,363	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	375.87	600				663			$63	
	142	Workers' Compensation	5,672.15	10,000				12,585			$2,585	
	143	F.I. C.A.	10,915.75	18,000				20,300			$2,300	
	144	PERS	13,555.05	21,500				24,068			$2,568	
	146	Health Insurance	36,647.44	45,500	330,600			64,653	387,632		$19,153	
	200	Supplies	70,732.48	35,000				60,000			$25,000	
	230	Supplies-Fuel	10,786.64	20,000				20,000			$0	
	300	Purchased Serv (Dues-Util-Prof-Rep Serv)	50,666.48	45,000		Audit $10,000, Attorney $8,500		50,000		Audit $20,000, Attorney $4,000	$5,000	
	500	Fixed Charges-Liab & Prop Ins	23,450.00	23,450	123,450	Property $10450, Risk $13,000		31,305	161,305	Property $18,305.35, Risk $13,000	$7,855	
	920	Buildings										
	930	Improvements Other Than Bldgs-Opp	980.00	37,200		(Shop Cameras, curb & gutter imp.)		22,000		(City Hall Alley Rehab)	-$15,200	
	931	Improvements Not Bldgs-R&D	0.00	9,500		(City wide misc. improvements)		9,500		(City wide misc. improvements)	$0	
	940	Machinery & Equipment	51,540.85								$0	
	941	Mach & Equip R&D	38,165.00	50,000		(Gen. Maintence)		50,000		(Gen. Maintence)	$0	
	951	Construction-R&D	19,264.84	20,000				26,400		(Curb & Gutter Improvements)	$6,400	
	952	Construction-Capital Projects			116,700			8,000	115,900	(Shop Facilities)	$8,000	
521000	Interfund Operating Transfers Out											
521000	820	Transfer			0	(SLIPA Contribution)			0			$0
		FUND TOTAL	483,449.88	570,750	570,750	$0	0.00	664,838	664,838	$0	$94,088	$0
2566 SNOW REMOVAL												
430250	Other Road & Street Operations											
430251	Ice & Snow Removal											
	100	Personal Services	74,869.05	101,000				101,246			$246	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance	187.20	255				253			-$2	
	142	Workers' Compensation	3,084.45	4,550				5,021			$471	
	143	F.I. C.A.	5,450.37	8,000				7,745			-$255	
	144	PERS	6,738.92	9,200				9,183			-$17	
	146	Health Insurance	17,908.36	33,000	156,005			31,228	154,676		-$1,772	
	200	Supplies	14,832.66	9,750				9,750			$0	
	230	Supplies-Fuel	4,691.40	10,000				10,000			$0	
	300	Purchased Serv (Util-Prof-Rep Serv)	3,176.44	20,000	41,000			20,000	41,000		$0	
	500	Fixed Chgs-Liab & Prop Ins	0.00	1,250				1,250			$0	
	930	Improvements Other than Bldgs Operating						15,000		(Sand, Ice Slicer, Mag Chloride)	$15,000	
	940	Machinery & Equipment	8,100.00	32,100		(Snow box, bobcat broom)		24,000		(Snow box, bobcat broom)	-$8,100	
	941	Machinery & Equipment R&D	0.00	15,000		(general maintenance)		15,000		(general maintenance)	$0	
102250	943	Machinery & Equipment-Capital Projects			67,100			25,600	87,600	(John Deere Backhoe)	$25,600	
	951	Construction-R&D	19,264.84	20,000		(SLIPA Contribution)		8,000		(Shop Facilities)		
		FUND TOTAL	158,303.69	264,105	264,105	$0	0.00	283,276	283,276	$0	$5,571	$0
2584 MOWING												
411200	Facilties Administration											
	100	Personal Services						7,000			$7,000	
	110	Emp Ben Payout-Vaca/Sick									$0	
	141	Unemployment Insurance						70			$70	
	142	Workers' Compensation						1,300			$1,300	
	143	F.I. C.A.						2,000			$2,000	
	144	PERS									$0	
	146	Health Insurance			0				10,370		$0	
	300	Purchased Serv (Repair & Services)	8,510.24								$0	
430200	Road & Street Services										$0	
	300	Purchased Serv (Repair & Services)	0.00	50,000				50,000			$0	
460430	Parks										$0	
	300	Purchased Serv (Repair & Maint Services)		10,000	60,000			10,000	60,000		$0	
	940	Machinery & Equipment			0				0		$0	
		FUND TOTAL	8,510.24	60,000	60,000	$0	0.00	70,370	70,370	$0	$0	$0
2598 MVS PARK MAINTENANCE #98												
460430	Parks											
	200	Supplies	0.00	10,000				10,000			$0	
	300	Purchased Serv (Repair Services)	0.00	2,000	12,000			2,000	12,000		$0	

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	930	Improvements Other than Bldgs									$0	
	940	Machinery & Equipment			0				0		$0	
		ACCOUNT & FUND TOTAL	**0.00**	**12,000**	**12,000**	**$0**	**0.00**	**12,000**	**12,000**	**$0**	**$0**	**$0**
2810 POLICE PENSION & TRAINING												
420100	**Law Enforcement Services**											
	200	Supplies	0.00	5,000							-$5,000	
	300	Pur Serv (Dues-Prof-Travel-Training)	7,780.70	15,000	20,000			15,000	15,000		$0	
		ACCOUNT & FUND TOTAL	**7,780.70**	**20,000**	**20,000**	**$0**	**0.00**	**15,000**	**15,000**	**$0**	**-$5,000**	**$0**
2820 GAS TAX												
430200	**Road & Street Services**											
	200	Supplies	168,554.33	332,070				332,070			$0	
	300	Purchased Serv (Prof Services)	1,634.49		332,070	(rental, hot & cold mix, aggregate)			332,070	(rental, hot & cold mix, aggregate)	$0	
	910	Land-Operating									$0	
	930	Imp Not Blgs- Oper -									$0	
	931	Improvements Not Bldgs-R&D	0.00	43,000		(City Hall W. Parking Lot, Moose Parking Lot)		43,000		(City Hall W. Parking Lot, Moose Parking Lot)	$0	
	940	Machinery & Equipment						25,600		(John Deere Backhoe)		
	952	Construction-Capital Projects			43,000	(Curb & Gutter Improvements, Fuel tax projects)			68,600	(Curb & Gutter Improvements, Fuel tax projects)	$0	
		FUND TOTAL	**170,188.82**	**375,070**	**375,070**	**$0**	**0.00**	**400,670**	**400,670**	**$0**	**$0**	**$0**
2821 NEW FUEL TAX (BARSAA)												
430200	**Road & Street Services**											
	200	Supplies									$0	
	300	Purchased Serv (Prof Services)			0				0		$0	
	910	Land-Operating									$0	
	930	Improvements Other Than Buildings									$0	
	940	Machinery & Equipment			0				0		$0	
		FUND TOTAL	**0.00**	**0**	**0**	**$0**	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
2861 MAIN STREET MT GRANT												
411840	**Grants administration**											
	300	Purchased Serv (Prof Services)									$0	
	700	Grants	80,000.00	80,000	80,000	(Downtown Planning Project)		50,000	50,000		-$30,000	
		FUND TOTAL	**80,000.00**	**80,000**	**80,000**	**$0**	**0.00**	**50,000**	**50,000**	**$0**	**-$30,000**	**$0**
2869 NUISANCE												
431100	**Weed Control**											
	200	Supplies	0.00	5,000				5,000			$0	
	300	Purchased Serv (Prof Services)	0.00	60,000	65,000			60,000	65,000		$0	
		FUND TOTAL	**0.00**	**65,000**	**65,000**	**$0**	**0.00**	**65,000**	**65,000**	**$0**	**$0**	**$0**
2889 MT TOURISM DEV. GRANT												
470000	**Housing and Community Development**											
	300	Purchased Serv (Prof Services)									$0	
	700	Grants						750,000	750,000		$750,000	
		FUND TOTAL	**0.00**	**0**	**0**	**$0**	**0.00**	**750,000**	**750,000**	**$0**	**$750,000**	**$0**
2890 OIL/GAS SEVERANCE												
410000	**500**	**Fixed Chgs (O&G Pyt-Glendive)**									$0	
411850	**Facilties Administration**										$0	
	300	Purchased Services	11,079.50	13,100		Holiday Parties:$1500 SPD, $1500 PWD, PineCove Upgrades		5,000		Holiday Parties	-$8,100	
	700	Grants										
		Account Total	**11,079.50**	**13,100**	**0**	**$0**	**0.00**	**5,000**	**0**	**$0**	**-$8,100**	**$0**
411850	**Special Projects**											
	700	Donations-Mondak Heritage	2,000.00	2,000				2,000			$0	
	700	Donations-Council on Aging	2,000.00	2,000				2,000			$0	
	700	Donations-Boys & Girls Club	4,500.00	4,500				4,500			$0	
	700	Donations-ROI									$0	
	700	Donations-Senior Companion	500.00	500				500			$0	
	700	Donations-Rich Econ Dev	2,500.00	2,500				2,500			$0	
	700	Donations-Chamber of Commerce	2,500.00	2,500				2,500			$0	
	700	Donations-Matthew House									$0	
	700	Donations-District 2 Drug and Alcohol									$0	
	700	Donations-Rich Co Domestic Violence	10,000.00	10,000				10,000			$0	
	300	Purchased Serv (Publicity)									$0	
	200	Trees									$0	
	700	Donations-LEPD Erase Ewaste		0				0			$0	
	700	Richland Co Community Foundation		0				0			$0	
	700	Eastern Ag Research Center									$0	
	700	Donations-EPRC&D		0				0			$0	
	700	Donations-Food Bank	2,000.00	2,000				2,000			$0	
	300	Purchased Services						2,500		(Employee Appreciation)		
	200	Supplies			26,000				28,500		$0	

					CITY OF SIDNEY							
					ESTIMATED EXPENDITURES 2026-27							
			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	940	Machinery & Equipment			0				0		$0	
		Account Total	**26,000.00**	**26,000**	**26,000**	**$0**	**0.00**	**28,500**	**28,500**	**$0**	**$0**	**$0**
430000	**Public Works**											
430500	200	Supplies-Water									$0	
	300	Water-Prof Services			0				0		$0	
	940	Machinery & Equipment			0				0		$0	
431100	**Weed Control**											
	200	Supplies-Water									$0	
	300	Water-Prof Services			0				0		$0	
	940	Machinery & Equipment			0				0		$0	
		Account Total	**0.00**	**0**	**0**	**$0**	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
521000	**Interfund Operating Transfers Out**											
521000	820	Transfer-General (1000)	185,000.00	**185,000**								**-$185,000**
	820	Transfer-Tennis Courts (2062)	115,000.00	**115,000**				**65,000**				**-$50,000**
	820	Transfer-Bike Path (2063)										**$0**
	820	Transfer-Tree Removal (2550)										**$0**
	820	Transfer-Nuisance (2869)	25,000.00	**25,000**								
	820	Transfer-SID 102 (3602)										**$0**
	820	Transfer-SID 104 (3604)	10,000.00	**10,000**				**25,000**				**$15,000**
	820	Transfer-City Hall CIP (4010)										**$0**
	820	Transfers-Pool (4011)	45,000.00	**45,000**				**45,000**				**$0**
	820	Transfer-Parks CIP (4015)	65,000.00	**65,000**				**385,000**				**$320,000**
	820	Transfer-Parks Facility CIP (4016)	98,000.00	**98,000**								**-$98,000**
	820	Transfer-Police CIP (4020)						**60,000**				**$60,000**
	820	Transfer-Police Invest. CIP (4025)										**$0**
	820	Transfer-Street CIP (4030)	40,000.00	**40,000**								**-$40,000**
	820	Transfer-Street Equip CIP (4031)										**$0**
	820	Transfer-Fire CIP (4040)	50,000.00	**50,000**				**50,000**				**$0**
	820	Transfer-Police Pension (2810)			**633,000**			**20,000**	**650,000**			**$20,000**
		Account Total	633,000.00	633,000	633,000	$0	0.00	650,000	650,000	$0	**$0**	**$20,000**
		FUND TOTAL	**670,079.50**	**672,100.00**	**672,100**	**$0**	**0.00**	**683,500.00**	**683,500**	**$0**	**-$8,100**	**$20,000**
		2990 ARPA										
470100	**Community Public Facility Projects**											
	920	Buildings	1,851.00	**55,986**	**55,986**			**54,922**	**54,922**	ADA 504 Fixes, Drainage issues in back lot	**-$1,064**	
	940	Machinery & Equipment	63.28								**$0**	
		FUND TOTAL	**1,914.28**	**55,986**	**55,986**	**$0**	**0.00**	**54,922**	**54,922**	**$0**	**-$1,064**	**$0**
		3400 REVOLVING FUND										
520000	**Other Financing Uses**											
521000	820	Transfer between Funds	0.00		0				0			**$0**
		ACCOUNT & FUND TOTAL	**0.00**	**0**	**0**	**$0**	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
		3600 SID100 SMV PAVING										
490300	**Special Improvement Bonds**											
	300	Pur Serv (Postage-Dues-Util-Prof-Training)	**0.00**	**28,715**	**28,715**	**(Reimbursement)**		**28,715**	**28,715**	**(Reimbursement)**	**$0**	
	610	Principal									**$0**	
	620	Interest			**0**				**0**		**$0**	
		FUND TOTAL	**0.00**	**28,715**	**28,715**	**$0**	**0.00**	**28,715**	**28,715**	**$0**	**$0**	**$0**
		3601 SID101A										
490300	**Special Improvement Bonds**											
	300	Pur Serv (Postage-Dues-Util-Prof-Training)	**0.00**	**48,667**	**48,667**	**(Reimbursement)**		**48,667**	**48,667**	**(Reimbursement)**	**$0**	
	610	Principal									**$0**	
	620	Interest			**0**				**0**		**$0**	
		FUND TOTAL	**0.00**	**48,667.00**	**48,667**	**0.00**	**0.00**	**48,667.00**	**48,667**	**0.00**	**$0**	**$0**
		3602 SID #102										
490300	**Special Improvement Bonds**											
	300	Pur Serv (Postage-Dues-Util-Prof-Training)			**0**				**0**		**$0**	
	610	Principal									**$0**	
	620	Interest			**0**				**0**		**$0**	
		FUND TOTAL	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
		3603 SID #103										
490300	**Special Improvement Bonds**											
	300	Pur Serv (Postage-Dues-Util-Prof-Training)			**0**	**(Reimbursement)**			**0**		**$0**	
	610	Principal		**0**				**0**			**$0**	
	620	Interest		**0**	**0**			**0**	**0**		**$0**	
		FUND TOTAL	**0.00**	**0**	**0**	**$0**	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
		3604 SID #104										
490300	**Special Improvement Bonds**											
	610	Principal	45,781.89	**46,000**				**50,000**			**$4,000**	

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	620	Interest	6,211.01	6,500	52,500			5,000	55,000		-$1,500	
		FUND TOTAL	**51,992.90**	**52,500**	**52,500**	**$0**	**0.00**	**55,000**	**55,000**	**$0**	**$2,500**	**$0**
4010 CITY HALL CIP												
470100	**Community Public Facility Projects**											
	200	Supplies	247.53									
	920	Buildings	0.00	105,780	105,780	(City Hall overhead doors and flooding fix)		105,275	105,275	ADA 504 Fixes, Drainage issues in back lot	-$505	
	940	Machinery & Equipment									$0	
		FUND TOTAL	**247.53**	**105,780**	**105,780**	**$0**	**0.00**	**105,275**	**105,275**	**$0**	**-$505**	**$0**
4011 POOL CIP												
460445	**Swimming Pool**											
101000	930	Imp Other Than Bldgs-Operating	0.00	169,000				191,000			$22,000	
102250	940	Machinery & Equipment									$0	
102250	950	Construction			169,000				191,000		$0	
		FUND TOTAL	**0.00**	**169,000.00**	**169,000**		**0.00**	**191,000.00**	**191,000**		**$0**	**$0**
4015 PARKS CIP												
460400	**Park and Recreation Services**									**Combined with 2060, 2061, 4016**		
101000	930	Imp Other Than Bldgs-Operating						134,200		(Svarre Pickleball Court, SB/Tball Relocation, Kling Park, Sidewalks, Planters)	$134,200	
102250	940	Machinery & Equipment						93,000		(60" and 72" Grasshopper mowers)	$93,000	
102250	950	Construction	0.00	123,500	123,500	(Veterans Park Irrigation System)		380,000	607,200	(Veterans Park Irrigation System)	$256,500	
		FUND TOTAL	**$0**	**$123,500**	**$123,500**	**#VALUE!**	**$0**	**$607,200**	**$607,200**	**#VALUE!**	**$483,700**	**$0**
4016 PARKS FACILITY CIP												
460400	**Park and Recreation Services**											
	920	Buildings	34,758.00	123,500		(Svarre Park Court, pavillion beam rehab, Quillngs Park Bathroom/Warming House Savings)					-$123,500	
	940	Machinery & Equipment									$0	
	950	Construction	70,000.00		123,500				0	Combined with 4015	$0	
		FUND TOTAL	**$104,758**	**$123,500**	**$123,500**	**$0**	**$0**	**$0**	**$0**	**#VALUE!**	**$0**	**$0**
4020 POLICE CIP												
420100	**Law Enforement Services**											
102250	200	Supplies			0				0		$0	
102250	940	Machinery & Equipment	109,430.16	110,000	110,000	Evidence room shelves, range		60,000	60,000	Evidence room shelves	-$50,000	
		FUND TOTAL	**109,430.16**	**110,000**	**110,000**		**0.00**	**60,000**	**60,000**		**-$50,000**	**$0**
4025 POLICE INVESTIGATIVE CIP												
420100	**Law Enforement Services**											
102250	200	Supplies	0.00	10,000	10,000			10,000	10,000		$0	
	300	Purchase Services	4,461.52									
102250	940	Machinery & Equipment	0.00	20,000	20,000			20,000	20,000		$0	
		FUND TOTAL	**4,461.52**	**30,000**	**30,000**	**$0**	**0.00**	**30,000**	**30,000**	**$0**	**$0**	**$0**
4030 CAP. PROJECTS-STREETS												
430200	**Road & Street Services**									**Combined with 4030**		
102250	940	Machinery & Equipment	15,600.00	127,800		(new end dump truck, water truck tender, hamm dbl drum roller, floor jack, rebar wire tie, power rake, pressure washer, crack router)		154,100		(new end dump truck, water truck tender, hamm dbl drum roller, floor jack, rebar wire tie, power rake, pressure washer, crack router, backhoe)	$26,300	
102250	952	Construction			127,800			67,775	221,875		$67,775	
		FUND TOTAL	**15,600.00**	**127,800**	**127,800**	**$0**	**0.00**	**221,875**	**221,875**	**$0**	**$94,075**	**$0**
4031 CAP. PROJECTS-ST. CONST												
430200	**Road & Street Services**											
101000	930	Imp Other Than Bldgs-Operating									$0	
102240	931	Imp Other Than Bldgs-R&D									$0	
102250	952	Construction	0.00	107,000	107,000	(City hall alley and parking lot)		0	0	COMBINED WITH 4030	-$107,000	
		FUND TOTAL	**0.00**	**107,000**	**107,000**	**$0**	**0.00**	**0**	**0**	**$0**	**-$107,000**	**$0**
4040 CAP. PROJECTS-FIRE EQUIP												
420400	**Fire Protection & Control**										$0	
102250	940	Machinery & Equipment	0.00	40,000	40,000	(Truck Head Sets, Pump Tests, Misc Imp.)		40,000	40,000	(Truck Head Sets, Pump Tests, Misc Imp.)	$0	
		FUND TOTAL	**0.00**	**40,000**	**40,000**	**$0**	**0.00**	**40,000**	**40,000**	**$0**	**$0**	**$0**
4060 ENHANCEMENT PROJECT-PATH												
460440	**Participant Recreation**									**Combined with 2063**	$0	
102250	950	Construction	0.00	65,000	65,000	(Grant match)		188,023	188,023	Holly St. Bridge and 22nd Ave Grant Match	$123,023	
		FUND TOTAL	**0.00**	**65,000**	**65,000**	**$0**	**0.00**	**188,023**	**188,023**	**$0**	**$123,023**	**$0**
4070 DOWNTOWN ENHANCEMENT												

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
460300	Community Events										$0	
102250	300	Purchased Services	0.00	12,500	12,500			12,500	12,500		$0	
											$0	
460440	Participant Recreation										$0	
102250	950	Construction Operating									$0	
		FUND TOTAL	0.00	12,500	12,500	$0	0.00	12,500	12,500	$0	$0	$0
4075 CURB & GUTTER												
430200	Road & Street Services										$0	
102250	200	Supplies			0				0		$0	
	930	Improvements Other Than Bldgs		0				0				
		FUND TOTAL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5210 WATER UTILITY												
430500	Water Operating											
	100	Personal Services	186,359.93	300,000				314,629			$14,629	
	110	Emp Ben Payouts-Vaca/Sick									$0	
	141	Unemployment Insurance	453.32	800				787			-$13	
	142	Workers' Compensation	6,329.51	8,200				12,904			$4,704	
	143	F.I. C.A.	13,561.49	23,000				24,069			$1,069	
	144	PERS	16,734.60	27,500				28,537			$1,037	
	146	Health Insurance	46,709.42	102,000	461,500			95,317	476,243		-$6,683	
	200	Supplies	84,892.79	150,000				150,000			$0	
	230	Supplies-Fuel	10,085.71	15,000				15,000			$0	
	210	Supplies-Lead Line Services										
	300	Pur Serv (Postage-Dues-Util-Prof-Training)	141,118.16	285,000		(Audit$15,000, Attorney $8,500, MM Arc GIS, Camera review)		285,000		(Arc GIS Services-IEI, Hot Spot electrical inferred camera review)	$0	
	340	Utility Services	9,807.91								$0	
	500	Fixed Chgs (Ins-Rent-Spec Assess)	23,000.00	23,000	473,000	Property $14,000 Risk $9,000		33,843	483,843	Property $24, 842.98, Risk $9,000	$10,843	
101000	910	Land-Operating									$0	
102240	911	Land-R&D									$0	
102250	912	Land-Capital Projects									$0	
101000	920	Buildings-Operating									$0	
102240	921	Buildings-R&D	0.00	12,500		(well 11 re-roof, WTP Gutters)		12,500		(well 11 re-roof, Treatment plant gutters-$8925)	$0	
102250	922	Buildings-Capital Projects									$0	
101000	930	Imp Other Than Bldgs-Operating	26,888.99	37,500		(meter replacement, Fence, Mop Sink & Laundry)		57,500		(Treatment Plant fencing-$42,500, meter replacement)	$20,000	
102240	931	Imp Other Than Bldgs-R&D	107,591.85	109,500		(Well 9 rehab, treatment plan valley gutter, well 11 fence)		91,500		(Shop facilities rehab project-all depts, WTP valley gutter, well 11 fence)	-$18,000	
102250	932	Imp Other Than Bldgs-Capital Projects									$0	
102120	933	Improve Other Than Bldgs-Impact									$0	
101000	940	Machinery & Equipment-Operating	0.00	155,200		(chlorine equip, 2 ton, water tender, end dump truck, hamm double roller, pressure washer, general maintenance)		132,000		(Shared w/ streets & sewer: water truck tender, new end dump truck, Hamm drum roller) (shared w/ sewer: tooling, welder, generator for service crane truck) (general maint)	-$23,200	
102110	941	Machinery & Equipment-Operaing	9,881.08								$0	
102240	942	Machinery & Equipment-R&D	72,640.25					25,600		(John Deere Backhoe)	$25,600	
102250	943	Machinery & Equipment-Capital Projects	59,220.00								$0	
101000	950	Construction-Operating									$0	
102240	951	Construction-R&D	19,264.84	20,000		(SLIPA Contribution)					-$20,000	
102250	952	Construction-Capital Projects	1,787,338.40	9,000,000		(Phase III and Phase IV Water Imp.-SRF Funded)		9,050,000		(Phase IV Water Improvements 300K Water Tower Replacement-SRF Funded/ARPA Funding)	$50,000	
102110	953	Special Construction Account			9,334,700				9,369,100		$0	
		Account Group Total	2,621,878.25	10,269,200	10,269,200	$0	0.00	10,329,186	10,329,186	$0	$59,986	$0
490500	WRF 21459 4th Ave Water Project											
	610	Principal	38,000.00	76,000				78,000			$2,000	
	620	Interest	16,987.50	33,500	109,500			32,000	110,000		-$1,500	
		Account Total	54,987.50	109,500	109,500	$0	0.00	110,000	110,000	$0	$500	$0
490510	WRF 22493 West Holly Project											
	610	Principal	40,000.00	81,000				83,000			$2,000	
	620	Interest	19,637.50	39,000	120,000			37,000	120,000		-$2,000	
		Account Total	59,637.50	120,000	120,000	$0	0.00	120,000	120,000	$0	$0	$0
490520	USDA Rural Dev Loan-P&I											
	610	Principal	20,767.59	22,595				24,000			$1,405	
	620	Interest	20,669.41	22,609	45,204			22,000	46,000		-$609	
		Account Total	41,437.00	45,204	45,204	$0	0.00	46,000	46,000	$0	$796	$0
490530	WRF 24543 Phase 3 Wwater Improvements											
	610	Principal	45,000.00	90,000				50,000			-$40,000	
	620	Interest	25,062.54	40,000	130,000			25,000	75,000		-$15,000	
		Account Total	70,062.54	130,000	130,000	$0	0.00	75,000	75,000	$0	-$55,000	$0
490540	WRF 25XXX Phase 4 Water Improvements											
	610	Principal		432,000				400,000			-$32,000	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	620	Interest		210,000	642,000			250,000	650,000		$40,000	
		Account Total	0.00	642,000	642,000	$0	0.00	650,000	650,000	$0	$8,000	$0
		FUND TOTAL	2,848,002.79	11,315,904	10,673,904	$0	0.00	11,330,186	10,680,186	$0	$6,282	$0
5211 WATER IMPACT FEES												
430590		**Water Impact Expense**									$0	
	300	Purchased Services	3,834.63	310,000	310,000			319,900	319,900		$9,900	
	950	Interest			0				0		$0	
		FUND TOTAL	3,834.63	310,000	310,000	$0	0.00	319,900	319,900	$0	$9,900	$0
5310 SEWER OPERATING												
430600		**Sewer Operating**										
	100	Personal Services	247,188.69	400,000				387,318			-$12,682	
	110	Emp Ben Payouts-Vaca/Sick									$0	
	141	Unemployment Insurance	613.91	1,000				968			-$32	
	142	Workers' Compensation	8,683.93	16,000				16,508			$508	
	143	F.I. C.A.	17,950.30	31,000				29,630			-$1,370	
	144	PERS	22,283.91	37,000				35,130			-$1,870	
	146	Health Insurance	64,086.31	115,000	600,000			104,845	574,400		-$10,155	
	200	Supplies	148,948.17	75,000		($90,000 mis-coded, should have been PS)		75,000			$0	
	230	Supplies-Fuel	16,310.22	20,000				20,000			$0	
	300	Purchased Services	198,582.77	245,000		($15,000 audit, Attorney $8,500, MM Arc GIS)		300,000		(Hot Spot electrical inferred camera review, Arc GIS Services-M&M)	$55,000	
	340	Utility Services									$0	
	500	Fixed Chgs (Ins-Rent-Spec Assess)	31,000.00	31,000		(Property $21,000 Risk $10,000)		49,226		(Property $39,225.75 Risk $10,000)	$18,226	
	810	Losses (Bad debt/sale-Enterprise)			371,000				444,226		$0	
101000	910	Land-Operating									$0	
102240	911	Land-R&D									$0	
102250	912	Land-Capital Projects									$0	
101000	920	Buildings-Operating									$0	
102240	921	Buildings-R&D									$0	
102250	922	Buildings-Capital Projects									$0	
101000	930	Imp Other Than Bldgs-Operating	110,379.64								$0	
102240	931	Imp Other Than Bldgs-R&D	32,164.48	320,300		(Manhole rehab & replacement, Micheletto main replacement, 20X service grind outs, gem city man hole, 5th Ave, meter replacement, duperion)		255,800		(Manhole rehab & replacement, 5th Ave SE & Micheletto main replacement, 20X service grind outs, gem city man hole, 5th Ave SE pavement rehab & C/G &VG improv , meter replacement)	-$64,500	
102250	932	Imp Other Than Bldgs-Capital Projects	0.00	15,350		(Pool alley sewer replacement)		63,500		(Pool alley sewer replacement)	$48,150	
102120	933	Improve Other Than Bldgs-Impact									$0	
101000	940	Machinery & Equipment-Operating	6,422.00	38,900		(general maintenance, DO Meters, sleeve lifter, Selby's plotter)		35,500		(UV bulb replacement, DO meter replacement, DR Pro ax 34 Brush Mower)	-$3,400	
102110	941	Machinery & Equipment-Operaing	122,227.89					25,600		(John Deere Backhoe)	$25,600	
102240	942	Machinery & Equipment-R&D									$0	
102250	943	Machinery & Equipment-Capital Projects	0.00	152,800		(box drag, end dump truck, tender, truck w/ crane, Mini split, hamm double roller, pressure washer,)		121,500		(Tooling, welder, generator for service crane truck, new end dump truck, tender, Mini split AC & 4x4 Window, hamm double roller)	-$31,300	
101000	950	Construction-Operating									$0	
102240	951	Construction-R&D	19,264.84	20,000		(SLIPA Contribution)					-$20,000	
102250	952	Construction-Capital Projects	1,506,211.24	1,361,850	1,909,200	(P4 Sludge, 9th Ave Extension, Gem City manhole, Howard Add replacement, 6th St SW)		152,500	654,400	(shop facilities rehab project-all depts, Meadow Village Storm Water, Anderson Storm Water Ph II, 9th Ave SW Storm Sewer-additional STS Extension)	-$1,209,350	
		Account Group Total	2,552,318.30	2,880,200	2,880,200	$0	0.00	1,673,026	1,673,026	$0	-$1,207,174	$0
102220		**Restricted for Future Debt Payment**			0				0		$0	
490530		**SRF 19450 (WWTP PHASE 3)**									$0	
	610	Principal	85,000.00	167,000				177,000			$10,000	
	620	Interest	34,037.50	72,000	239,000			62,700	239,700		-$9,300	
		Account Total	119,037.50	239,000	239,000	$0	0.00	239,700	239,700	$0	$700	$0
490510		**SRF 17405 (WWTP PHASE 2)**									$0	
	610	Principal	204,000.00	401,000				422,000			$21,000	
	620	Interest	67,600.00	143,000	544,000			122,300	544,300		-$20,700	
		Account Total	271,600.00	544,000	544,000	$0	0.00	544,300	544,300	$0	$300	$0
490520		**SRF 16383 (WWTP PHASE 1)**									$0	
	610	Principal	15,000.00	30,000				32,000			$2,000	
	620	Interest	4,312.50	10,000	40,000			7,650	39,650		-$2,350	
		Account Total	19,312.50	40,000	40,000	$0	0.00	39,650	39,650	$0	-$350	$0
		Account Group Total	409,950.00	823,000	823,000	$0	0.00	823,650	823,650	$0	$650	$0
		FUND TOTAL	2,962,268.30	3,703,200	3,703,200	$0	0.00	2,496,676	2,496,676	$0	-$1,206,524	$0
5311 SEWER IMPACT FEES												
430690		**Water Impact Expense**									$0	
	300	Purchased Services	3,834.62	0	0			0	0		$0	

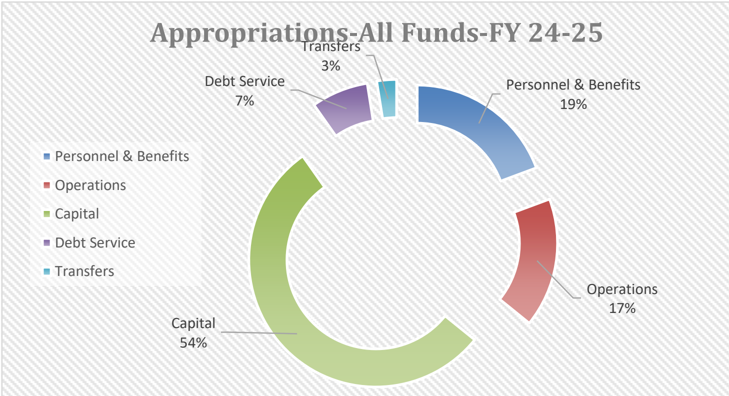
CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

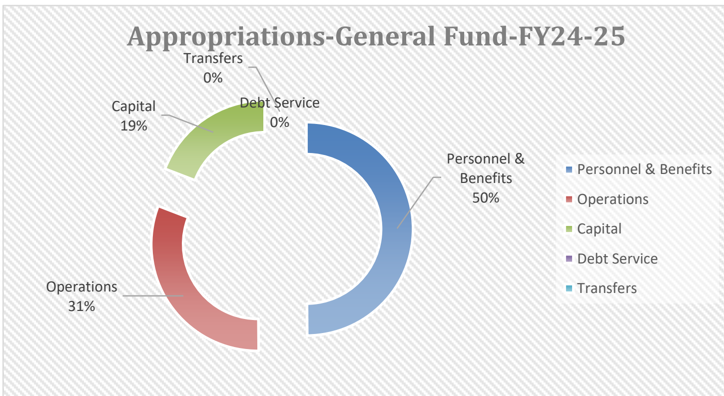
			2025-26 Actual Expenditures	2025-26 Budgeted Expenditures	2025-26 Object Totals	2025-26 Budget Notes	2026-27 Actual Expenditures	2026-27 Budgeted Expenditures	2026-27 Object Totals	2026-27 Budget Notes	Expenditures Differences	Transfers Differences
	950	Construction-Operating	0.00	153,000	153,000	(WWTP P4)		161,000	161,000	(WWTP P4)	$8,000	
		FUND TOTAL	**3,834.62**	**153,000**	**153,000**	**$0**	**0.00**	**161,000**	**161,000**	**$0**	**$8,000**	**$0**
5410 SOLID WASTE												
430830	**Sold Waste Collection**											
	100	Personal Services	327,158.61	417,000				415,226			-$1,774	
	110	Emp Ben Payouts-Vaca/Sick									$0	
	141	Unemployment Insurance	817.46	1,100				1,038			-$62	
	142	Workers' Compensation	12,643.64	18,000				18,964			$964	
	143	F.I. C.A.	23,772.13	32,000				31,765			-$235	
	144	PERS	29,452.00	38,000				37,661			-$339	
	146	Health Insurance	81,013.11	118,000	624,100			110,237	614,891		-$7,763	
	200	Supplies	86,264.91	55,000				85,000			$30,000	
	230	Supplies-Fuel	42,004.19	60,000				60,000			$0	
	300	Purchased Services	62,619.22	35,000		($10,000 for audit, Attorney $8,500, Computer/software)		60,000		($20,000 for audit, Attorney $4,000, Computer/software)	$25,000	
	500	Fixed Chg (Insurance)	20,950.00	20,950	170,950	Property $13450, Risk $7500		31,035	236,035	Property $23,535.45, Risk $7500	$10,085	
101000	910	Land-Operating		.				.			#VALUE!	
102240	911	Land-R&D									$0	
102250	912	Land-Capital Projects									$0	
101000	920	Buildings-Operating									$0	
102240	921	Buildings-R&D									$0	
102250	922	Buildings-Capital Projects									$0	
101000	930	Imp Other Than Bldgs-Operating									$0	
102240	931	Imp Other Than Bldgs-R&D	0.00	9,500		(City wide misc. improvements)		9,500		(City wide misc. improvements)	$0	
102250	932	Imp Other Than Bldgs-Capital Projects									$0	
101000	940	Machinery & Equipment-Operating	2,333.33	25,000		(Refuse containers & wind racks)		25,000		(Refuse containers & wind racks)	$0	
102240	941	Machinery & Equipment	0.00	60,000		(general maintenance)		60,000		(general maintenance)	$0	
102240	942	Machinery & Equipment-R&D	0.00	16,500		(Tires, units 834, 414, 417, 421 & 425)		16,500		(Tires, units 834, 414, 417, 421 & 425)	$0	
102250	943	Machinery & Equipment-Capital Projects	0.00	1,800		(Side load garbage truck & computer)		452,300		(side load garbage truck, pressure washer)	$450,500	
101000	950	Construction-Operating									$0	
102240	951	Construction-R&D	19,264.84	20,000							-$20,000	
102250	952	Construction-Capital Projects			132,800			8,000	571,300	(Shop Facilities)	$8,000	
		Account Group Total	**708,293.44**	**927,850**	**927,850**	**$0**	**0.00**	**1,422,226**	**1,422,226**	**$0**	**#VALUE!**	**$0**
		FUND TOTAL	**708,293.44**	**927,850**	**927,850**	**$0**	**0.00**	**1,422,226**	**1,422,226**	**$0**	**#VALUE!**	**$0**
5710 SWEEPING OPERATING												
430252	**Street Sweeping**											
	100	Personal Services	106,218.78	95,000				115,369			$20,369	
	110	Emp Ben Payouts-Vaca/Sick									$0	
	141	Unemployment Insurance	265.67	250				288			$38	
	142	Workers' Compensation	3,586.53	3,250				5,147			$1,897	
	143	F.I. C.A.	7,897.18	7,500				8,826			$1,326	
	144	PERS	8,306.70	8,750				10,464			$1,714	
	146	Health Insurance	12,139.71	33,000	147,750			40,697	180,791		$7,697	
	200	Supplies	19,041.92	20,000				20,000			$0	
	230	Supplies-Fuel	8,397.13	15,000				15,000			$0	
	300	Purchased Serv (Utili-Prof-Rep Serv)	21,807.80	35,000		($8,500 for audit, Attorney $8,500, Computer/Software)		35,000		($20,000 for audit, Attorney $4,000, Computer/Software)	$0	
	500	Fixed Chgs (Insurance)	6,500.00	6,500	76,500	Property $4000, Risk $2500		9,038	79,038	Property $6,537.60, Risk $2500	$2,538	
101000	910	Land-Operating									$0	
102240	911	Land-R&D									$0	
102250	912	Land-Capital Projects									$0	
101000	920	Buildings-Operating									$0	
102240	921	Buildings-R&D									$0	
102250	922	Buildings-Capital Projects									$0	
101000	930	Imp Other Than Bldgs-Operating									$0	
102240	931	Imp Other Than Bldgs-R&D	0.00	9,500		(City wide misc. improvements)		9,500		(City wide misc. improvements)	$0	
102250	932	Imp Other Than Bldgs-Capital Projects									$0	
101000	940	Machinery & Equipment-Operating									$0	
	941	Machinery & Equipment-North Meadow										
102240	942	Machinery & Equipment-R&D	2,333.33	40,000	0	(general maintenance, City Hall comp & server)		40,000	0	(general maintenance, City Hall comp & server)	$0	
102250	943	Machinery & Equipment-Capital Projects									$0	
101000	950	Construction-Operating									$0	
102240	951	Construction-R&D	19,264.84	20,000							-$20,000	
102250	952	Construction-Capital Projects			69,500			8,000	57,500	(Shop Facilities)	$8,000	
		Account Group Total	**215,759.59**	**293,750**	**293,750**	**$0**	**0.00**	**317,329**	**317,329**	**$0**	**$23,579**	**$0**
		FUND TOTAL	**215,759.59**	**293,750**	**293,750**	**$0**	**0.00**	**317,329**	**317,329**	**$0**	**$23,579**	**$0**
7120 FIRE RELIEF AGENCY FUND												

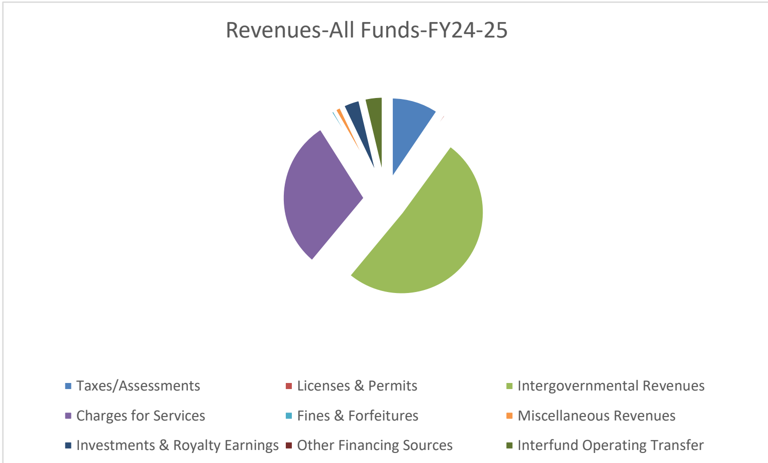
		CITY OF SIDNEY										
		ESTIMATED EXPENDITURES 2026-27										
			2025-26				2026-27					
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
520000	**Other Financing Uses**											
520000	800	Interfund Payable	90,000.00	**90,000**	**90,000**			**90,000**	**90,000**		**$0**	
		FUND TOTAL	**90,000.00**	**90,000**	**90,000**	**$0**	**0.00**	**90,000**	**90,000**	**$0**	**$0**	**$0**
7970 RICHLAND COUNTY GRANT												
460445	**Swimming Pool**											
	922	Buildings-Capital Projects	**0.00**	**5,223**	**5,223**			**5,223**	**5,223**		**$0**	
		FUND TOTAL	**0.00**	**5,223**	**5,223**	**$0**	**0.00**	**5,223**	**5,223**	**$0**	**$0**	**$0**
		GRAND TOTAL	**12,408,656**	**26,290,658**	**25,612,658**		**0**	**25,920,370**	**25,252,370**			**0**

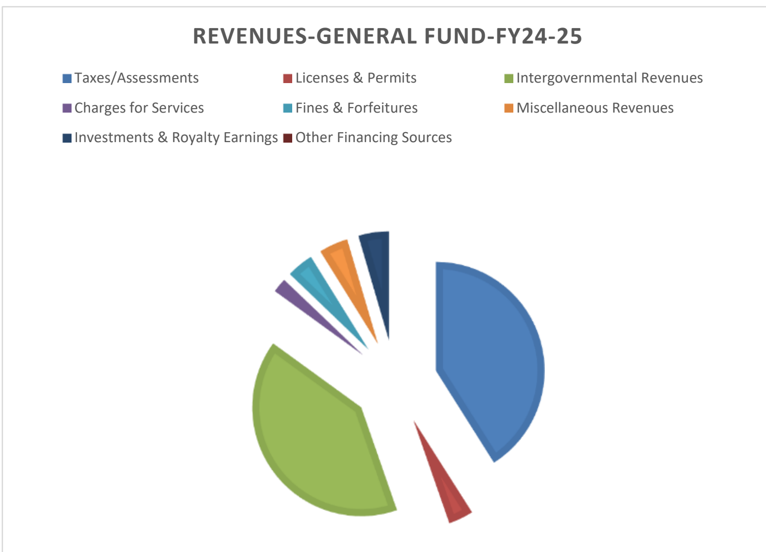
Appropriations-All Funds-FY26-27	
Personnel & Benefits	5,006,122
Operations	4,268,016
Capital	14,088,213
Debt Service	1,879,650
Transfers	650,000
Totals	25,892,000



Appropriations-General Fund-FY24-25	
Personnel & Benefits	2,011,579
Operations	1,248,282
Capital	773,305
Debt Service	0
Transfers	0
Totals	4,033,166







Revenue-All Funds-FY26-27

Taxes/Assessments	2,148,466
Licenses & Permits	128,506
Intergovernmental Revenues	11,569,511
Charges for Services	6,799,116
Fines & Forfeitures	152,000
Miscellaneous Revenues	277,250
Investments & Royalty Earnings	766,450
Other Financing Sources	0
Interfund Operating Transfer	844,500
Total	22,685,799

Revenue-General Fund-FY24-25

Taxes/Assessments	1,441,879
Licenses & Permits	128,506
Intergovernmental Revenues	1,417,274
Charges for Services	75,000
Fines & Forfeitures	140,000
Miscellaneous Revenues	151,250
Investments & Royalty Earnings	160,550
Other Financing Sources	0
Total	3,514,459

AUG 2026

SUN	MON	TUE	WED	THU	FRI	SAT
						01
02	03 Council 6:30pm Receive Taxable Valuation	04	05	06	07	08
09	10	11 B&F Committee (finalize budget)	12 Notice: Roundup Notice: Herald	13	14	15
16	17 Council 6:30pm (Budget Presentation)	18	19 Notice: Roundup* Notice: Herald PW Committee (review any changes)	20	21	22
23	24	25 PS Committee (review any changes)	26 Notice: Roundup Notice: Herald	27	28	29
30	31 Council Special Meeting 6:30pm (Budget Public Hearing and pass resolution)		*Also notice Intent of Passage of Resolutions		September: Notice passage of Resolutions	