City of Sidney
Montana's Sunrise City
115 2nd Street S.E., Sidney, Montana - 406-433-2809

City Council Regular Meeting
August 31, 2026 6:30 PM
115 2nd Street SE |Sidney, MT 59270

City Council 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:
https://us06web.zoom.us/j/7130805898?pwd=tJpmtgBdGbsjBXS0EAU50ANb4u7h3l.1&omn=84903332167
Call: 1-346-248-7799 **Meeting ID:** 713 080 5898 **Passcode:** 4332809

1. Call to Order

2. Pledge of Allegiance

3. Aldermen Present

4. 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.

5. Public Hearing

   a. FY26-27 Budget Public Hearing

6. New Business

   a. Resolution No. 3971-FY26-27 Preliminary Budget

   b. Resolution No. 3972-FY26-27 Budget: Garbage Assessment

   c. Resolution No. 3973-FY26-27 Budget: Residential Street Lighting Assessment

   d. Resolution No. 3974-FY26-27 Budget: Commercial Street Lighting Assessment

   e. Resolution No. 3975-FY26-27 Budget:Residential Sweeping Assessment

   f. Resolution No. 3976-FY26-27 Budget: Commercial Sweeping Assessment

g. Resolution No. 3977-FY26-27 Budget: Mowing Assessment

h. Resolution No. 3978-FY26-27 Budget: South Meadow Village Parks Assessment

i. Resolution No. 3979-FY26-27 Budget: Delinquent Utilities Assessment

j. Resolution No. 3980-FY26-27 Budget: Dutch Elm Assessment

k. Resolution No. 3981-FY26-27 Budget: SID 104 Assessment

l. Resolution No. 3982-FY26-27 Budget: Snow Removal Assessment

m. Resolution No. 3983-FY26-27 Budget: Street Maintenance Assessment

n. Resolution No. 3984-FY26-27 Budget: Mill Levy's

o. Resolution No. 3985-FY26-27 Budget: Fund Updates-Large Taxpayer Reserve and CIP Funds Consolidation

7. 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.

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
1000 GENERAL							
	310000 - TAXES						
311010	Real Property Taxes	1,185,715.46	$1,267,317		$1,443,264	$175,947	
311020	Personal Property Taxes	8,474.11	$25,000		$25,000	$0	
311030	Motor Vehicle Taxes	0.00	$5,000		$5,000	$0	
312000	Penalty & Interest on Deliquent Taxes	4,256.39	$5,000		$5,000	$0	
314150	Marijuana Excise Tax	122,163.56	$135,000		$135,000	$0	
315101	TBID Tax					$0	
	Account Total	**1,320,609.52**	**$1,437,317**	**$0**	**$1,613,264**	**$175,947**	**$0**
	320000- LICENSES AND PERMITS						
322010	Alcoholic Beverage Lic & Permits	9,970.00	$12,000		$12,000	$0	
322020	Gen Bus/Prof/Occupational	3,835.00	$5,000		$5,000	$0	
323010	Building & Related Permits-City	65,555.52	$70,000		$70,000	$0	
323011	Building & Related Permits-County	34,562.03	$40,000		$40,000	$0	
323030	Animal Licenses	710.00	$1,000		$1,000	$0	
323050	Other Miscellaneous Permits	0.00	$500		$500	$0	
323080	Bicycle Licenses	0.00	$6		$6	$0	
	Account Total	**114,632.55**	**$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	255,963.76	$631,536		$318,000	-$313,536	SLIPA Grant
335030	Motor Vehicle Tax- Ad Valorem					$0	
335110	Live Card Game Table Permit	300.00	$500		$500	$0	
335120	Gambling Machine Permits	20,700.00	$20,000		$21,000	$1,000	
337000	Local Grants					$0	
335230	State Entitlement Share	1,021,352.16	$1,021,352		$1,049,774	$28,422	
338000	Richland County Allocation	0.00	$24,000		$24,000	$0	Park Chem, Fire Hall Water Bill
	Account Total	**1,298,315.92**	**$1,697,388**	**$0**	**$1,413,274**	**-$284,114**	**$0**
	340000- CHARGES FOR SERVICE						
341000	General Government- Board of Adj.	2,200.00	$2,500		$2,500	$0	
341010	General Government-Miscellaneous	1,564.64	$1,000		$1,500	$500	
341011	Administration Fees	298.20	$1,500		$1,500	$0	
342020	Special Fire Protections	27.69				$0	
343011	Road & Street Repair	15,169.49	$0		$0	$0	

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
344036	Subdivision Review	800.00	$30,000		$30,000	$0	
346030	Swimming Pool-Pass Fee	35,185.00	$30,000		$35,000	$5,000	
346031	Swimming Pool-Daily Users Fee	9,360.00	$15,000		$15,000	$0	
346050	Charges for use of Pavilion in Veteran's Park	200.00	$100		$100	$0	
	Account Total	**64,805.02**	**$80,100**	**$0**	**$85,600**	**$5,500**	**$0**
	350000- FINES & FORTEITURES						
351030	Court Fines & Forfeitures	164,095.44	$140,000		$165,000	$25,000	
	Account Total	**164,095.44**	**$140,000**	**$0**	**$165,000**	**$25,000**	**$0**
	360000- MISCELLANEOUS REVENUE						
361000	Rents/Leases					$0	
361100	Dividends	0.00	$150		$150	$0	
362000	Other Miscellaneous Revenue	52,849.63	$25,000		$50,000	$25,000	
365000	Contributions	0.00	$5,000		$5,000	$0	
365010	Private Gifts & Bequests	0.00	$500		$500	$0	
365030	K-9 Donations	25.00	$5,500		$5,500	$0	
365040	Playground Donations	5,500.00	$50,000		$50,000	$0	
365045	Quilling's Restroom Facility Donations	1,100.00					
365050	Parks Program Donations		$25,000		$25,000	$0	
367000	Sale of Junk or Salvage	441.00	$15,000		$15,000	$0	
	Account Total	**59,915.63**	**$126,150**	**$0**	**$151,150**	**$25,000**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	183,479.17	$160,550		$160,550	$0	
372010	Oil Royalties					$0	
	Account Total	**183,479.17**	**$160,550**	**$0**	**$160,550**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
382010	Sale of General Fixed Assets		$0		$0	$0	
383000	Interfund Operating Transfer	185,000.00	$185,000		$194,500		**$9,500**
384000	Other Financing					$0	
	Account Total	**185,000.00**	**$185,000**	**$0**	**$194,500**	**$0**	**$9,500**
	FUND TOTAL	**3,390,853.25**	**$3,955,011**	**$0**	**$3,911,845**	**-$52,666**	**$9,500**
	2062 TENNIS COURTS						

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	360000- MISCELLANEOUS REVENUE						
365010	Contributions & Donations					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	5,000.00	$5,000		$5,000	$0	
	Account Total	**5,000.00**	**$5,000**	**$0**	**$5,000**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	115,000.00	$115,000		$65,000	(General/OG)	-$50,000
	Account Total	**115,000.00**	**$115,000**	**$0**	**$65,000**		**-$50,000**
	FUND TOTAL	**120,000.00**	**$120,000**	**$0**	**$70,000**	**$0**	**-$50,000**
	2101 TBID						
	310000- TAXES						
315101	TBID Tax-Lawsuit Payment				$30,000	$30,000	
315101	TBID Tax	119,902.67	$300,000		$115,000	-$185,000	
	Account Total	**119,902.67**	**300,000.00**	**0.00**	**145,000.00**	**-155,000.00**	**0.00**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	750.00	$750		$750	$0	
	Account Total	**750.00**	**$750**	**$0**	**$750**	**$0**	**$0**
	FUND TOTAL	**120,652.67**	**$300,750**	**$0**	**$145,750**	**-$155,000**	**$0**
	2170 AIRPORT						
	310000- TAXES						
311010	Real Property Taxes	18,844.54	$20,617		$22,088	$1,471	
311020	Personal Property Taxes	137.43				$0	
312000	Penalty & Interest on Delinquent Taxes	65.60	$20		$20	$0	
	Account Total	**19,047.57**	**$20,637**	**$0**	**$22,108**	**$1,471**	**$0**
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in the Liew of Taxes					$0	
335230	State Entitlement Share		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**19,047.57**	**$20,637**	**$0**	**$22,108**	**$1,471**	**$0**
	2190 COMPREHENSIVE LIABILITY						
	310000- TAXES						
311010	Real Property Taxes	45,118.74	$49,560		$58,901	$9,340	
311020	Personal Property Taxes	330.36				$0	
311030	Motor Vehicle Taxes	205.15				$0	
312000	Penalty & Interest on Delinquent Taxes		$50		$50	$0	
	Account Total	**45,654.25**	**$49,610**	**$0**	**$58,951**	**$9,340**	**$0**
	330000- INTGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**45,654.25**	**$49,610**	**$0**	**$58,951**	**$9,340**	**$0**
	2220 LIBRARY LEVY						
	310000- TAXES						
311010	Real Property Taxes	298.24	$0		$0	-$298	

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
311020	Personal Property Taxes					$0	
311030	Motor Vehicle Taxes					$0	
312000	Penalty & Interest on Delinquent Taxes	245.36	$100		$100	-$245	
	Account Total	**543.60**	**$100**	**$0**	**$100**	**-$544**	**$0**
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	400.00	$400		$400	$0	
	Account Total	**400.00**	**$400**	**$0**	**$400**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**943.60**	**$500**	**$0**	**$500**	**-$544**	**$0**
	2260 STORM DISASTER						
	310000- TAXES						
311010	Real Property Taxes	7,142.18	$7,930		$9,817	$1,887	
311020	Personal Property Tax	52.86				$0	
312000	Penalty & Interest on Delinquent Taxes	20.97				$0	
	Account Total	**7,216.01**	**$7,930**	**$0**	**$9,817**	**$1,887**	**$0**
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	850.00	$850		$1,500	$650	
	Account Total	**850.00**	**$850**	**$0**	**$1,500**	**$650**	**$0**
	FUND TOTAL	**8,066.01**	**$8,780**	**$0**	**$11,317**	**$2,537**	**$0**

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
2350 LOCAL GOVT STUDY COMMISSION							
	310000- TAXES						
311010	Real Property Taxes	2,678.55	$0		$0	-$31,002	
311020	Personal Property Tax					$0	
312000	Penalty & Interest on Delinquent Taxes					$0	
	Account Total	**2,678.55**	**$0**	**$0**	**$0**	**-$31,002**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer		$0		$0		$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	750.00	$750		$500	-$250	
	Account Total	**750.00**	**$750**	**$0**	**$500**	**-$250**	**$0**
	FUND TOTAL	**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	183,485.19	$202,206		$122,710	-$79,496	
311020	Personal Property Taxes	1,347.87				$0	
312000	Penalty & Interest on Delinquent Taxes	626.11	$50		$50	$0	
	Account Total	**185,459.17**	**$202,256**	**$0**	**$122,760**	**-$79,496**	**$0**
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	2,500.00	$2,500		$0	-$2,500	
	Account Total	**2,500.00**	**$2,500**	**$0**	**$0**	**-$2,500**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**187,959.17**	**$204,756**	**$0**	**$122,760**	**-$81,996**	**$0**
	2371 EMPLOYER CONT GROUP HEALTH						
	310000- TAXES						
311010	Real Property Taxes	257,689.38	$279,520		$255,237	-$24,284	
311020	Personal Property Tax Reimbursement	1,863.23				$0	
312000	Penalty & Interest on Delinquent Taxes	827.27	$50		$50	$0	
	Account Total	**260,379.88**	**$279,570**	**$0**	**$255,287**	**-$24,284**	**$0**
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE						
365000	Contributions	68.00	$0		$0	$0	
	Account Total	**68.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	2,500.00	$2,500		$0	$0	
	Account Total	**2,500.00**	**$2,500**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**262,947.88**	**$282,070**	**$0**	**$255,287**	**-$24,284**	**$0**
	2372 PERMISSIVE HEALTH LEVY						
	310000- TAXES						
311010	Real Property Taxes	52.50	$0		$0	$0	
311020	Personal Property Tax Reimbursement	47.26				$0	
312000	Penalty & Interest on Delinquent Taxes					$0	
	Account Total	**99.76**	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
330000- INTERGOVERNMENTAL REVENUES							
333040	Payment in Lieu of Taxes					$0	
335230	State Entitlement Share					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
360000- MISCELLANEOUS REVENUE							
365000	Contributions					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
370000- INVESTMENT EARNINGS							
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**99.76**	**$0**	**$0**	**$0**	**$0**	**$0**
2385 LARGE TAXPAYER RESERVE							
370000- INVESTMENT EARNINGS							
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer				$4,274	(General)	$4,274
	Account Total	**0.00**	**$0**	**$0**	**$4,274**	**(General)**	**$4,274**
	FUND TOTAL	**0.00**	**0.00**	**0.00**	**4,274.00**	**#VALUE!**	**4,274.00**
2390 DRUG FORFEITURE							
350000- FINES AND FORFEITURES							
351030	Court Fines & Forfeitures	607.50	$12,000		$12,000	$0	
	Account Total	**607.50**	**$12,000**	**$0**	**$12,000**	**$0**	**$0**

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	360000- MISCELLANEOUS REVENUE						
362000	Other Miscellaneous Revenue					$0	
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	750.00	$750		$500	-$250	
	Account Total	**750.00**	**$750**	**$0**	**$500**	**-$250**	**$0**
384000	**OTHER FINANCING-SPECIAL**					$0	
	FUND TOTAL	**1,357.50**	**$12,750**	**$0**	**$12,500**	**-$250**	**$0**
	2399 IMPACT FEES						
	340000- CHARGES FOR SERVICES						
341071	Street Impact Fees		$0		$0	$0	
341074	Parks Impact Fees		$0		$0	$0	
371010	Investment Earnings	6,000.00	$6,000		$6,000	$0	
	FUND TOTAL	**6,000.00**	**$6,000**	**$0**	**$6,000**	**$0**	**$0**
	2425 STREET LIGHTING						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments	220,795.89	$225,000		$225,000	$0	
363040	Penalty & Interest Special Assessments	849.33	$100		$100	$0	
	Account Total	**221,645.22**	**$225,100**	**$0**	**$225,100**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	7,000.00	$7,000		$10,000	$3,000	
	Account Total	**7,000.00**	**$7,000**	**$0**	**$10,000**	**$3,000**	**$0**
	FUND TOTAL	**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	
363040	Penalty & Interest Special Assessments					$0	

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	2565 CITY WIDE STREET MAINTENANCE						
	340000- CHARGES FOR SERVICE						
343011	Road & Street Repair	11,000.00				$0	
343035	Sale of Sewer Materials and Supplies	6,000.00				$0	
	Account Total	**17,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	360000- MISCELLANEOUS REVENUE						
360000	Miscellaneaous Revenue	1,091.93					
363010	Maintenance Assessments	547,080.00	$555,000		$555,000	$0	
363040	Penalty & Interest Special Assessments	3,955.92	$1,500		$1,500	$0	
	Account Total	**552,127.85**	**$556,500**	**$0**	**$556,500**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	6,000.00	$6,000		$10,000	$4,000	
	Account Total	**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**	**$0**
	FUND TOTAL	**575,127.85**	**$562,500**	**$0**	**$566,500**	**$4,000**	**$0**
	2566 SNOW REMOVAL						
	340000- CHARGES FOR SERVICE						

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
343011	Road & Street Repair					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE						
360000	Miscellaneous Revenue	291.18	$222,000			-$222,000	
363010	Maintenance Assessments	219,780.00			$222,000	$222,000	
	Account Total	**220,071.18**	**$222,000**	**$0**	**$222,000**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	4,000.00	$4,000		$5,000	$1,000	
	Account Total	**4,000.00**	**$4,000**	**$0**	**$5,000**	**$1,000**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	(General)		(General)			$0
	Account Total		**$0**		**$0**	**$0**	**$0**
	FUND TOTAL	**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**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	2584 MOWING						
	360000- MISCELLANEOUS REVENUE						

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
363010	Maintenace Assessments	12,341.79	$30,000		$30,000	$0	
363040	Penalty & Interest Special Assessments	835.58	$200		$200	$0	
	Account Total	**13,177.37**	**$30,200**	**$0**	**$30,200**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	3,000.00	$3,000		$3,500	$500	
	Account Total	**3,000.00**	**$3,000**	**$0**	**$3,500**	**$500**	**$0**
	FUND TOTAL	**16,177.37**	**$33,200**	**$0**	**$33,700**	**$500**	**$0**
	2598 MSV PARK MAINTENANCE #98						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments	3,040.41	$2,000		$2,000	$0	
363040	Penalty & Interest Special Assessments	17.71				$0	
	Account Total	**3,058.12**	**$2,000**	**$0**	**$2,000**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	750.00	$750		$1,000	$250	
	Account Total	**750.00**	**$750**	**$0**	**$1,000**	**$250**	**$0**
	FUND TOTAL	**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**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
2810 POLICE PENSION & TRAINING							
330000- INTERGOVERNMENTAL REVENUES							
335050	Insurance Premium Apportionment	0.00	$16,000		$16,000	$0	
	Account Total	**0.00**	**$16,000**	**$0**	**$16,000**	**$0**	**$0**
370000- INVESTMENT EARNINGS							
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
380000- OTHER FINANCING SOURCES							
383000	Interfund Operating Transfer				$20,000		$20,000
	Account Total	**0.00**	**$0**	**$0**	**$20,000**	**$0**	**$20,000**
	FUND TOTAL	**0.00**	**$16,000**	**$0**	**$36,000**		**$20,000**
2820 GAS TAX							
330000- INTERGOVERNMENTAL REVENUES							
335040	Gasoline Tax Apportionment	250,742.63	$286,236		$287,987	$1,750	
	Account Total	**250,742.63**	**$286,236**	**$0**	**$287,987**	**$1,750**	**$0**
340000-CHARGE FOR SERVICES							
343018	Sale of Materials					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
370000- INVESTMENT EARNINGS							
371010	Investment Earnings	10,000.00	$10,000		$20,000	$10,000	
	Account Total	**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**	**$0**

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	FUND TOTAL	**260,742.63**	**$296,236**	**$0**	**$307,987**	**$11,750**	**$0**
	2821 NEW FUEL TAX						
	330000- INTERGOVERNMENTAL REVENUES						
335040	Gasoline Tax Apportionment					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	340000-CHARGE FOR SERVICES						
343018	Sale of Materials					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	2861-MAIN STREET MT GRANT						
	330000- INTERGOVERNMENTAL REVENUES						
334142	Special Events Grants-Commerce	60,000.00	$60,000		$120,000	$60,000	
337000	Local Grants						
	Account Total	**60,000.00**	**$60,000**	**$0**	**$120,000**	**$60,000**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	500.00				$0	
	Account Total	**500.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**60,500.00**	**$60,000**	**$0**	**$120,000**	**$60,000**	**$0**
	2869-NUISANCE						

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	360000- MISCELLANEOUS REVENUES						
363010	Maintenance Assessments	26,511.33	$15,000		$15,000	$0	
	Account Total	**26,511.33**	**$15,000**	**$0**	**$15,000**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	750.00	$750		$1,500	$750	
	Account Total	**750.00**	**$750**	**$0**	**$1,500**	**$750**	**$0**
	3830000- OTHER FINANCE SOURCES						
383000	Interfund Operating Transfer	25,000.00	**$25,000**		**$0**		-$25,000
	Account Total	**25,000.00**	**$25,000**	**$0**	**$0**	**$0**	**-$25,000**
	FUND TOTAL	**52,261.33**	**$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**	**$750,000**	**$750,000**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**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)	704,975.33	$650,000		$650,000	$0	
	Account Total	**704,975.33**	**$650,000**	**$0**	**$650,000**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUES						

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
361000	Rents/Leases					$0	
362000	Other Miscellaneous Revenue					$0	
365010	Private Gifts & Bequests					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	6,500.00	$6,500		$10,000	$3,500	
372010	Oil Royalties	38,789.47	$20,000		$20,000	$0	
	Account Total	**45,289.47**	**$26,500**	**$0**	**$30,000**	**$3,500**	**$0**
	3830000- OTHER FINANCE SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**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**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	850.00	$850		$1,000	$150	
	Account Total	**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**	**$0**
	FUND TOTAL	**850.00**	**$850**	**$0**	**$1,000**	**$150**	**$0**
	3400 REVOLVING FUND						

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	850.00	$850		$2,000	$1,150	
	Account Total	**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**	**$0**
	FUND TOTAL	**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					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	0.00		$0		$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3601 SID101A						
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments					$0	
363020	Bond Principal and Interest Assessments					$0	
363040	Penalty & Interest Special Assessments					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	0.00		$0		$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
3602 SID #102							
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments					$0	
363020	Bond Principal & Interest Assessments		$0		$0	$0	
363040	Penalty & Interest Special Assessments		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3830000- OTHER FINANCE SOURCES						
383000	Interfund Operating Transfer					(General)	$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**(General)**	**$0**
	FUND TOTAL	**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**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	3830000- OTHER FINANCE SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
3604 SID #104							

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
	360000- MISCELLANEOUS REVENUE						
363010	Maintenance Assessments	48,754.29	$45,000		$45,000	$0	
363020	Bond Principal & Interest Assessments	0.00	$0		$0	$0	
363040	Penalty & Interest Special Assessments	138.06	$100		$100	$0	
	Account Total	**48,892.35**	**$45,100**	**$0**	**$45,100**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	8,000.00	$8,000		$8,000	$0	
	Account Total	**8,000.00**	**$8,000**	**$0**	**$8,000**	**$0**	**$0**
	3830000- OTHER FINANCE SOURCES						
383000	Interfund Operating Transfer	10,000.00	$10,000		$0	(O&G)	-$10,000
	Account Total	**10,000.00**	**$10,000**	**$0**	**$0**	**(O&G)**	**-$10,000**
	FUND TOTAL	**66,892.35**	**$63,100**	**$0**	**$53,100**		**-$10,000**
	4010 CITY HALL CIP						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**		**$0**
	4011 POOL CIP						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	45,000.00	$45,000		$45,000	(O&G)	$0
	Account Total	**45,000.00**	**$45,000**	**$0**	**$45,000**	**(O&G)**	**$0**

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	FUND TOTAL	**45,000.00**	**$45,000**	**$0**	**$45,000**		**$0**
	4015 PARKS CIP						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	65,000.00	$65,000		$385,000	(O&G)	$320,000
	Account Total	**65,000.00**	**$65,000**	**$0**	**$385,000**		**$320,000**
	FUND TOTAL	**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	**-20,000.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	138,000.00	$98,000			(O&G)	-$98,000
	Account Total	**138,000.00**	**$98,000**	**$0**	**$0**		**-$98,000**
	FUND TOTAL	**118,000.00**	**$98,000**	**$0**	**$0**	**$0**	**-$98,000**
	4020 POLICE CIP						
	360000- MISCELLANEOUS REVENUE						
362000	Other Miscellaneous Revenue					$0	

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer				$60,000		$60,000
	Account Total	**0.00**	**$0**	**$0**	**$60,000**		**$60,000**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$60,000**	**$0**	**$60,000**
	4025 POLICE INVESTIGATIVE CIP						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer		$0		$0	(O&G)	$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**(O&G)**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**		**$0**
	4030 CAPITAL PROJECTS- STREETS						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	40,000.00	$40,000		$0	(O&G)	-$40,000
	Account Total	**40,000.00**	**$40,000**	**$0**	**$0**		**-$40,000**
	FUND TOTAL	**40,000.00**	**$40,000**	**$0**	**$0**	**$0**	**-$40,000**
	4031 CAPITAL PROJECT- STREET CONST						

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	**Budgeted Revenue**	**Actual Revenue**	**Budgeted Revenue**	**Budget Rev Differences**	**Transfers Difference**
	360000- MISCELLANEOUS REVENUE						
362000	Other Miscellaneous Revenue					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer					**COMBINED WI**	**$0**
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	4040 CAPITAL PROJECTS- FIRE EQUIP.						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer	50,000.00	$50,000		$50,000	(O&G)	$0
	Account Total	**50,000.00**	**$50,000**	**$0**	**$50,000**		**$0**
	FUND TOTAL	**50,000.00**	**$50,000**	**$0**	**$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**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						

		2025-26		2026-27			
		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**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	4070 ENHANCEMENT- CAPITAL PROJECT						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	4075 CURB & SIDEWALK						
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	380000- OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	5210 WATER UTILITY						
	310000 - TAXES						
313021	Water Pumping Surcharge	8,612.36	$8,500		$8,500	$0	
	Account Total	**8,612.36**	**$8,500**	**$0**	**$8,500**	**$0**	**$0**
	330000- INTERGOVERMENTAL REVENUES						
331000	Federal Grants	127,724.39					
334121	DNRC Grants						

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
		127,724.39		**$0**			
	340000- CHARGES FOR SERVICE						
341011	Administrative Fees	0.00	$100		$100	$0	
343021	Metered Water Sales	2,120,251.82	$2,160,000		$2,160,000	$0	
343023	Bulk Water Sales	1,179.00	$2,000		$2,000	$0	
343024	Sales of Water Materials & Supplies	38.48	$4,000		$4,000	$0	
343026	Water Installation Charges	500.00	$10,000		$10,000	$0	
343027	Miscellaneous Water Revenue	955.00	$2,000		$2,000	$0	
343045	Sale of Scrap	132.30				$0	
	Account Total	**2,123,056.60**	**$2,178,100**	**$0**	**$2,178,100**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE						
361000	Rents/Leases		$0		$0	$0	
361100	Dividends		$0		$0	$0	
362000	Other Miscellaneous Revenue	10,191.39				$0	
	Account Total	**10,191.39**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000-INVESTMENT EARNINGS						
371010	Investment Earnings	267,029.17	$250,000		$250,000	$0	
	Account Total	**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	1,714,720.00	**$9,000,000**		**$9,000,000**	$0	
	Account Total	**1,714,720.00**	**$9,000,000**	**$0**	**$9,000,000**	**$0**	**$0**
381070	**Bonds Payable**						
	FUND TOTAL	**4,251,333.91**	**$11,436,600**	**$0**	**$11,436,600**	**$0**	**$0**

5211 WATER IMPACT FEES

340000- CHARGES FOR SERVICE

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
341011	Administration Fees						
343025	Water Impact Fees					$0	
	Account Total	0.00	$0	$0	$0	$0	$0
	370000-INVESTMENT EARNINGS						
371010	Investment Earnings	6,000.00	$6,000		$10,000	$4,000	
	Account Total	6,000.00	$6,000	$0	$10,000	$4,000	$0
	FUND TOTAL	**6,000.00**	**$6,000**	**$0**	**$10,000**	**$4,000**	**$0**
	5310 SEWER UTILITY						
	330000-INTERGOVERNMENTAL REVENUES						
331010	Federal Grant-CDBG	914,789.02	$550,800		$0	-$550,800	
334120	State Grant-TSEP	303,914.36	$100,000		$0	-$100,000	
334121	DNRC Grants						
	Account Total	**1,218,703.38**	**$650,800**	**$0**	**$0**	**-$650,800**	**$0**
	340000-CHARGES FOR SERVICES						
341011	Administrative Fees	300.00	$0		$0	$0	
343031	Sewer Service Charges	1,858,688.81	$1,900,000		$1,900,000	$0	
343032	Sewer Installation Charges	3,000.00	$3,000		$3,000	$0	
343035	Sale of Sewer Materials & Supplies	16,379.20	$500		$500	$0	
343036	Miscellaneous Sewer Revenue	0.00	$2,000		$2,000	$0	
	Account Total	**1,878,368.01**	**$1,905,500**	**$0**	**$1,905,500**	**$0**	**$0**
	360000- MISCELLANEOUS REVENUE						
360000	Miscellaneus Revenue	17,939.50	$35,000		$35,000	$0	
361000	Rents & Leases	33,606.61	$35,000		$35,000	$0	
361100	Dividends		$0		$0	$0	
363010	Maintenance Assessments	9,834.08	$10,000		$10,000	$0	
362020	Seisomograph- Lagoon	498.03				$0	
363040	Penalty & Interest Special Assessments	2,604.83				$0	
365000	Contribution		$0		$0	$0	
	Account Total	**64,483.05**	**80,000.00**	**0.00**	**80,000.00**	**0.00**	**0.00**
	370000- INVESTMENT EARNINGS						

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
371010	Investment Earnings	289,141.37	$200,000		$200,000	$0	
371030	Interest on Contracts Receivable		$0		$0	$0	
	Account Total	**289,141.37**	**$200,000**	**$0**	**$200,000**	**$0**	**$0**
	380000-OTHER FINANCING SOURCES						
381070	Proceeds from Notes/Loans/Intercap		$0		$0	$0	
382030	Gain or Loss on Sale of Fixed Assets					$0	
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**3,450,695.81**	**$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	6,000.00				$0	
	Account Total	6,000.00	$0	$0	$0	$0	$0
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	3,000.00	$3,000		$5,000	$2,000	
	Account Total	3,000.00	$3,000	$0	$5,000	$2,000	$0
	FUND TOTAL	**9,000.00**	**$3,000**	**$0**	**$5,000**	**$2,000**	**$0**
	5410 SOLID WASTE						
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	340000- CHARGES FOR SERVICE						
343041	Garbage Collection Charges	27,742.62	$20,000		$20,000	$0	
343046	Miscellaneous Revenues	0.00	$1,000		$1,000	$0	
	Account Total	**27,742.62**	**$21,000**	**$0**	**$21,000**	**$0**	**$0**
	360000-MISCELLANEOUS REVENUES						

CITY OF SIDNEY
ESTIMATED REVENUE 2026-27

		2025-26 Actual Revenue	2025-26 Budgeted Revenue	2026-27 Actual Revenue	2026-27 Budgeted Revenue	Budget Rev Differences	Transfers Difference
361000	Rents/Leases	0.00	$30,000		$30,000	$0	
362000	Other Miscellaneous Revenue	1,747.08				$0	
363010	Maintenance Assessments	1,145,844.23	$1,178,000		$1,178,000	$0	
363040	Penalty & Interest Special Assessments	4,301.55	$3,000		$3,000	$0	
365000	Contributions & Donations					$0	
367000	Sale of Junk or Salvage					$0	
	Account Total	**1,151,892.86**	**$1,211,000**	**$0**	**$1,211,000**	**$0**	**$0**
	370000-INVESTMENT EARNINGS						
371010	Investment Earnings	6,000.00	$6,000		$20,000	$14,000	
	Account Total	**6,000.00**	**$6,000**	**$0**	**$20,000**	**$14,000**	**$0**
	380000-OTHER FINANCING SOURCES						
383000	Interfund Operating Transfer						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**1,185,635.48**	**$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**	**$0**
	360000- MISCELLANEOUS REVENUE						
360000	Miscellaneus Revenue	436.77	$16,000		$16,000	$0	
361000	Rents and Leases	0.00	$16,000		$16,000	$0	
363010	Maintenance Assessments	388,714.95	$386,000		$386,000	$0	
363040	Penalty & Interest Special Assessments	1,514.89	$8,216		$8,216	$0	
	Account Total	**390,666.61**	**$410,216**	**$0**	**$410,216**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	3,000.00	$3,000		$15,000	$12,000	
	Account Total	**3,000.00**	**$3,000**	**$0**	**$15,000**	**$12,000**	**$0**
	380000- OTHER FINANCING SOURCES						
382010	Sale of General Fixed Assets					$0	

		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						$0
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
		0.00		$0			
	FUND TOTAL	**393,666.61**	**$413,216**	**$0**	**$425,216**	**$12,000**	**$0**
	7120 FIRE RELIEF AGENCY FUND						
	310000- TAXES						
311010	Real Property Taxes	85,707.63	$95,156		$95,714	$558	
311020	Personal Property Taxes	634.29				$0	
312000	Penalty & Interest on Delinquent Taxes	257.82	$40		$40	$0	
	Account Total	**86,599.74**	**$95,196**	**$0**	**$95,754**	**$558**	**$0**
	330000- INTERGOVERNMENTAL REVENUES						
333040	Payment in Lieu of Taxes					$0	
335030	Motor Vehicle Tax- Ad Valorem					$0	
335050	Insurance Premium Apportionment					$0	
335230	State Entitlement Share					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	370000- INVESTMENT EARNINGS						
371010	Investment Earnings	5,900.00	$0		$0	$0	
	Account Total	**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**	**$0**
	FUND TOTAL	**92,499.74**	**$95,196**	**$0**	**$95,754**	**$558**	**$0**
	7970 GRANT-RICHLAND COUNTY						
	330000- INTERGOVERNMENTAL REVENUES						
337000	Local Grants					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF SIDNEY

ESTIMATED REVENUE 2026-27

		2025-26		2026-27			
		Actual Revenue	Budgeted Revenue	Actual Revenue	Budgeted Revenue	Budget Rev Differences	Transfers Difference
360000- MISCELLANEOUS REVENUES							
365010	Private Gifts & Bequests					$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
370000- INVESTMENT EARNINGS							
371010	Investment Earnings		$0		$0	$0	
	Account Total	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND TOTAL	**0.00**	**$0**	**$0**	**$0**	**$0**	**$0**
	GRAND TOTAL	**$16,118,783**	**$23,512,513**	**$0**	**$22,853,747**	**#VALUE!**	**$205,774**

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
1000 - General Fund					
Revenues					
	Property Taxes	1,328,956	1,373,596	1,198,446	1,478,264
	Business/Animal Licenses & Permits	110,623	130,061	114,633	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	1,071,274
	County Shared	0	23,604	0	24,000
	General Government	344	1,206	4,063	5,500
	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	44,545	50,000
	City Court Fines	133,080	136,488	164,095	165,000
	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**	**3,359,753**	**3,911,845**
Expenditures					
	Personnel & Benefits	1,508,918	1,711,928	1,602,016	2,031,632
	Operations	1,014,860	991,334	1,056,729	1,304,782
	Capital	217,895	139,844	598,179	728,305
	Debt Service				
	Transfers	141,700	60,000	0	4,274
Total Expenditures		**2,883,373**	**2,903,106**	**3,256,923**	**4,068,993**
Balance:		**61,122**	**408,178**	**102,830**	**(157,148)**
NOTES:	Using Cash: $40,000 PD Capital Planning, $62,000 (impound fence),				
	$100,000 Parks Master Plan			**Cash Balance:**	**2,094,797**
Max Cash:	**$2,034,496.66**			**Remaining Cash:**	**1,937,649**
	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	22,108

REVENUE & EXPENDITURE PER FUND					
		FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budgeted
	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**	**22,108**
Expenditures					
	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)**	**2,150**
NOTES:					
				Cash Balance:	**748**
Max Cash:	$9,979.00			**Remaining Cash:**	**2,897**
2190 - Comprehensive Liability					
Revenues					
	Property Taxes	59,362	36,773	45,654	58,951
	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**	**58,951**
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)**	**(1,759)**	**3,202**
NOTES:					
				Cash Balance:	**126**
Max Cash:	$27,874.19			**Remaining Cash:**	**3,328**
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	9,817
	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**	**11,317**
Expenditures					
	Operations	0	1,714	0	68,000
Total Expenditures		**0**	**1,714**	**0**	**68,000**
Balance:		**8,404**	**5,752**	**8,066**	**(56,683)**
NOTES:					
				Cash Balance:	**57,072**
Max Cash:	$34,000.00			**Remaining Cash:**	**389**
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

REVENUE & EXPENDITURE PER FUND					
		FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budgeted
Total Revenues		**0**	**0**	**0**	**500**
Expenditures					
	Operations	0	825	2,357	28,389
Total Expenditures		**0**	**825**	**2,357**	**28,389**
Balance:		**0**	**(825)**	**(2,357)**	**(27,889)**
NOTES:					
				Cash Balance:	**27,889**
Max Cash:	$14,194.50			**Remaining Cash:**	**0**
2370 - PERS-Employer Contribution					
Revenues					
	Property Taxes	149,001	143,514	185,459	122,760
	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**	**122,760**
Expenditures					
	Personnel & Benefits	147,825	170,686	155,203	262,827
Total Expenditures		**147,825**	**170,686**	**155,203**	**262,827**
Balance:		**12,425**	**(19,640)**	**32,757**	**(140,067)**
NOTES:					
				Cash Balance:	**146,487**
Max Cash:	$131,413.61			**Remaining Cash:**	**6,419**
2371 - Employer Contribution Group Health					
Revenues					
	Property Taxes	274,983	242,342	260,380	255,287
	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**	**255,287**
Expenditures					
	Personnel & Benefits	241,372	291,900	241,004	342,724
Total Expenditures		**241,372**	**291,900**	**241,004**	**342,724**
Balance:		**53,847**	**(42,265)**	**21,944**	**(87,437)**
NOTES:					
				Cash Balance:	**92,849**
Max Cash:	$171,361.86			**Remaining Cash:**	**5,412**
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**
2385-Large Taxpayer Reserve					
Revenues					
	Investment Earnings	0	0	0	0
	Interfund Operating Transfer	0	0	0	4,274
Total Revenues		**0**	**0**	**0**	**4,274**
Expenditures					
	Transfers	0	0	0	0
Total Expenditures		**0**	**0**	**0**	**0**

REVENUE & EXPENDITURE PER FUND					
		FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budgeted
Balance:		**0**	**0**	**0**	**4,274**
NOTES:					
				Cash Balance:	**0**
				Remaining Cash:	**4,274**
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	327,990
Total Expenditures		**0**	**0**	**370**	**327,990**
Balance:		**17,710**	**17,053**	**5,630**	**(321,990)**
NOTES:					
				Cash Balance:	**322,248**
				Remaining Cash:	**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	129,987	145,500
	Capital	0	5,130	19,265	50,000
Total Expenditures		**134,910**	**130,662**	**149,252**	**195,500**
Balance:		**26,554**	**27,078**	**79,393**	**39,600**
NOTES:					
				Cash Balance:	**487,603**
				Remaining Cash:	**527,203**
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

REVENUE & EXPENDITURE PER FUND					
		FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budgeted
	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	241,256	368,699
	Operations	112,521	122,182	157,334	161,305
	Capital	18,281	58,739	90,686	115,900
	Transfers			0	0
Total Expenditures		**359,491**	**453,268**	**489,275**	**645,904**
Balance:		**89,881**	**151,940**	**73,760**	**(79,404)**
NOTES:					
				Cash Balance:	**335,928**
				Remaining Cash:	**256,524**
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	118,135	158,984
	Operations	10,196	19,067	18,701	41,000
	Capital	29,057	0	8,100	87,600
Total Expenditures		**133,196**	**114,367**	**144,935**	**287,584**
Balance:		**94,518**	**91,649**	**79,136**	**(60,584)**
NOTES:					
				Cash Balance:	**249,053**
				Remaining Cash:	**188,469**
2584 - Mowing					
Revenues					
	Maintenance Assessments	21,550	10,110	12,342	30,000
	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**	**16,177**	**33,700**
Expenditures					
	Personnel & Benefits	0	0	0	10,370
	Operations	8,680	4,122	9,742	60,000
	Capital	0	0	0	0
Total Expenditures		**8,680**	**4,122**	**9,742**	**70,370**
Balance:		**20,052**	**11,909**	**6,435**	**(36,670)**
NOTES:					
				Cash Balance:	**110,867**
				Remaining Cash:	**74,197**
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

	REVENUE & EXPENDITURE PER FUND				
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
	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	8,988	15,000
Total Expenditures		**15,888**	**8,453**	**8,988**	**15,000**
Balance:		**14,412**	**(7,513)**	**(8,988)**	**21,000**
NOTES:					
				Cash Balance:	**(850)**
				Remaining Cash:	**20,150**
2820 - Gas Tax Apportionment Tax					
Revenues					
	Gasoline Tax Apportionment	1,109,124	280,012	250,743	287,987
	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**	**307,987**
Expenditures					
	Operations	151,928	424,927	203,574	332,070
	Capital	28,213	488,507	0	68,600
Total Expenditures		**180,140**	**913,433**	**203,574**	**400,670**
Balance:		**957,583**	**(608,760)**	**57,169**	**(92,683)**
NOTES:					
				Cash Balance:	**574,670**
				Remaining Cash:	**481,987**
2861-Main Street MT Grant					
Revenues					
	State Grants	0	0	0	120,000
	Investment Earnings	0	0	0	0
Total Revenues		**0**	**0**	**0**	**120,000**
Expenditures					
	Operations	0	0	0	120,000
Total Expenditures		**0**	**0**	**0**	**120,000**
Balance:		**0**	**0**	**0**	**0**
NOTES:					
			Cash Balance:	**Cash Balance:**	**0**
			Remaining Cash:	**maining Cash:**	**0**
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	65,035	43,500
	Capital	0	0	0	0
	Transfers	594,599	613,000	633,000	625,000
Total Expenditures		**695,862**	**656,043**	**698,035**	**668,500**

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
Balance:		**(235,319)**	**104,733**	**52,230**	**11,500**
NOTES:					
				Cash Balance:	**460,297**
				Remaining Cash:	**471,797**
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:	**emaining 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**
3600 - SID #100-SMV Paving					
Revenues					
	Bond Principal & Interest	0	0	0	0
	Investment Earnings	0	0	0	0
Total Revenues		**0**	**0**	**0**	**0**
Expenditures					
	Operations	0	0	0	28,715
	Debt Service	0	0	0	0
Total Expenditures		**0**	**0**	**0**	**28,715**
Balance:		**0**	**0**	**0**	**(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

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
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	0
Total Revenues		**65,877**	**71,190**	**58,892**	**53,100**
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**	**(1,900)**
NOTES:					
				Cash Balance:	**8,100**
				Remaining Cash:	**6,200**
	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	1,749	103,500
Total Expenditures		**100,658**	**5,152**	**1,749**	**103,500**
Balance:		**10,342**	**1,433**	**(1,749)**	**(103,500)**
NOTES:					
				Cash Balance:	**10,528**
				Remaining Cash:	**(92,972)**
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:	**145,233**
				Remaining Cash:	**(767)**
4015-Parks CIP					
Revenues					
	Investment Earnings	8,400	4,785	0	0
	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:	**282,340**
				Remaining Cash:	**60,140**
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					

		FY23	FY24	FY25	FY26
REVENUE & EXPENDITURE PER FUND					
		Actual	Actual	Actual	Budgeted
	Operations	12,901	7,294	6,949	0
	Capital	79,229	26,873	102,482	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	40,000	0
Total Revenues		**66,000**	**180,288**	**40,000**	**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)**	**24,400**	**(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**
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

REVENUE & EXPENDITURE PER FUND					
		FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budgeted
	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	8,612	8,500
	Utility Charges	2,043,407	2,184,304	2,123,057	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**	**4,123,610**	**11,436,600**
Expenditures					
	Personnel & Benefits	384,899	390,508	287,112	537,325
	Operations	293,596	352,015	280,930	566,061
	Capital	2,674,282	926,491	2,093,699	9,369,100
	Debt Service	273,701	270,562	414,041	1,001,000
	Transfers				
Total Expenditures		**3,626,477**	**1,939,576**	**3,075,782**	**11,473,486**
Balance:		**872,387**	**752,599**	**1,047,827**	**(36,886)**
NOTES:	Net Revenue for Bond Requirements must be = 110% Debt Service				
$ 1,333,214.12	(Current FY Net Revenue)			**Cash Balance:**	**8,525,964**
$ 1,101,100.00	(110% of Debt Service)			**Remaining Cash:**	**8,489,078**
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**
				Remaining Cash:	**18**
5310 - Sewer Utility					
Revenues					
	Grants	0	137,794	1,218,703	0
	Utility Charges	1,860,305	1,874,043	1,878,368	1,905,500
	Miscellaneous Revenue	39,351	43,087	64,483	80,000

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
	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**	**3,450,696**	**2,185,500**
Expenditures					
	Personnel & Benefits	355,973	411,832	397,208	577,594
	Operations	305,797	322,253	400,535	565,000
	Capital	256,987	1,009,665	1,830,967	654,400
	Debt Service	763,628	821,138	701,825	823,650
	Transfers				
Total Expenditures		**1,682,386**	**2,564,888**	**3,330,535**	**2,620,644**
Balance:		**536,503**	**(130,692)**	**120,161**	**(435,144)**
NOTES:	Net Revenue for Bond Requirements must be = 110% Debt Service				
$ 1,042,905.85	(Current FY Net Revenue)			**Cash Balance:**	**4,310,939**
$ 906,015.00	(110% of Debt Service)			**Remaining Cash:**	**3,875,795**
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	1,173,587	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**	**1,185,635**	**1,252,000**
Expenditures					
	Personnel & Benefits	524,694	516,165	520,895	578,420
	Operations	136,617	162,949	186,945	236,254
	Capital	45,542	477,172	21,598	571,300
	Debt Service				
	Transfers				
Total Expenditures		**706,853**	**1,156,286**	**729,438**	**1,385,974**
Balance:		**112,777**	**(216,107)**	**456,197**	**(133,974)**
NOTES:					
				Cash Balance:	**696,523**
				Remaining Cash:	**562,549**
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	156,113	157,060
	Operations	59,785	49,069	54,277	79,256
	Capital	11,052	290,113	21,598	57,500

REVENUE & EXPENDITURE PER FUND					
		FY23	FY24	FY25	FY26
		Actual	Actual	Actual	Budgeted
Total Expenditures		**177,729**	**464,789**	**231,989**	**293,816**
Balance:		**138,353**	**(160,222)**	**161,241**	**131,400**
NOTES:					
				Cash Balance:	**509,920**
				Remaining Cash:	**641,319**
	Fiduciary Funds (Trust)				
	Fiduciary Funds (Agency)				
7120 - Fire Disability					
Revenues					
	Property Taxes	55,014	60,953	86,600	95,754
	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**	**95,754**
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**	**5,754**
NOTES:					
				Cash Balance:	**9**
				Remaining Cash:	**5,763**
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	15,894,501	22,853,747
Total Expenditures		13,242,851	12,537,537	13,291,871	26,218,203
Total Difference		1,688,873	540,826	2,602,630	(3,364,456)
Breakdown by Type for Current Fiscal Year					
Revenues					
	Taxes/Assessments	2,233,890			
	Licenses & Permits	128,506			
	Intergovernmental Revenues	11,642,761			
	Charges for Services	6,804,116			
	Fines & Forfeitures	177,000			
	Miscellaneous Revenues	277,250			
	Investments & Royalty Earnings	766,450			
	Other Financing Sources	0			
	Interfund Operating Transfer	819,500			
	Total	**22,849,473**			
Expenditures					
	Personnel & Benefits	5,017,966			
	Operations	4,622,505			
	Capital	14,058,438			
	Debt Service	1,879,650			

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			Actual Expenditures	Budgeted Expenditures	2026-27 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		22,500			$0	
	110	Emp Ben Payout-Vaca/Sick					$0	
	141	Unemployment Insurance		56			$56	
	142	Workers' Compensation		105			$5	
	143	F.I. C.A.		1,721			-$29	
	144	PERS					$0	
	146	Health Insurance			24,382		$0	
	200	Supplies		500			$0	
	300	Purchased Serv (Dues-Travel-Training)		1,500	2,000		$0	
		Total	0.00	26,382	26,382	$0	$32	$0
410140	**Ordinances and Proceedings**							
	300	Pur Serv (Professional)			0		$0	
		Total	0.00	0	0	$0	$0	$0
		Account Total	0.00	26,382	26,382	$0	$32	$0
410200	**EXECUTIVE SERVICES**							
410210	**Administration**							
	100	Personal Services*		24,850			$0	
	110	Emp Ben Payout-Vaca/Sick					$0	
	141	Unemployment Insurance		62			$62	
	142	Workers' Compensation		116			$6	
	143	F.I. C.A.		1,901			-$24	
	144	PERS					$0	
	146	Health Insurance			26,929		$0	
	200	Supplies		500			$0	
	300	Purchased Serv (Dues-Travel)		6,500	7,000	(MLCT Conference)	$5,000	
		Total	0.00	33,929	33,929	$0	$5,044	$0
410240	**Official Publications**							
	300	Purchased Serv (Subs-Dues)		5,000	5,000		$0	
		Total	0.00	5,000	5,000	$0	$0	$0
		Account Total	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		35,000			$5,000	
	300	Other Pur Serv-County Contract Clerk Wages		125,000			$41,500	
	300	Other Pur Serv-County Contract Per. Serv/Sup.		11,000			$0	
	300	Other Pur Serv-City Prosecution		120,000			$0	
	500	Fixed Chgs (Premiums on Surety Bond)			291,000		$0	

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
		Account Total	**0.00**	**291,000**	**291,000**	**$0**	**$46,500**	**$0**
410500	**FINANCIAL SERVICES**							
410530	**Audit**							
	300	Purchased Serv (Professional)		**20,000**	20,000		**$11,500**	
		Total	**0.00**	**20,000**	**20,000**	**$0**	**$11,500**	**$0**
410540	**Fin Service-City Treasurer**							
	100	Personal Services		**26,620**			**$6,620**	
	110	Emp Ben Payout-Vaca/Sick					**$0**	
	141	Unemployment Insurance		**67**			**$17**	
	142	Workers' Compensation		**124**			**$44**	
	143	F.I. C.A.		**2,036**			**$536**	
	144	PERS					**$0**	
	146	Health Insurance			**28,847**		**$0**	
	200	Supplies		**1,500**			**$0**	
	300	Purchased Serv (Dues-Training Services)		**5,000**			**$0**	
	500	Fixed Chgs (Prem Surety Bond-SC)		**500**	**7,000**		**$0**	
		Total	**0.00**	**35,847**	**35,847**	**$0**	**$7,217**	**$0**
410550	**Acctg: City Clerk**							
	100	Personal Services		**26,620**			**$6,620**	
	110	Emp Ben Payout-Vaca/Sick					**$0**	
	141	Unemployment Insurance		**67**			**$17**	
	142	Workers' Compensation		**124**			**$44**	
	143	F.I. C.A.		**2,036**			**$536**	
	144	PERS					**$0**	
	146	Health Insurance			**28,847**		**$0**	
	200	Supplies		**1,500**			**$0**	
	300	PS (Postage-Dues-Util-Prof-Rep-Training)		**5,000**			**$0**	
	500	Fixed Chgs (Surety Bond-Sp Assess)		**400**	**6,900**		**$0**	
	940	Machinery & Equipment			**0**		**$0**	
		Total	**0.00**	**35,747**	**35,747**	**$0**	**$7,217**	**$0**
		Account Total	**0.00**	**91,593**	**91,593**	**$0**	**$25,933**	**$0**
410600	**Elections**							
	200	Supplies						
	300	Purchased Serv (Postage)		**0**	0		**-$3,500**	
		Account Total	**0.00**	**0**	**0**	**$0**	**-$3,500**	**$0**
411030	**Planning Services**							
	300	Purchased Services		**36,500**	**36,500**	$36,500 Planner	**-$20,000**	**-$20,000**
		Account Total	**0.00**	**36,500**	**36,500**	**$36,500 Planner**	**-$20,000**	**-$20,000**
411100	**Legal Services**							
	200	Supplies			**0**		**$0**	
	300	Purchased Serv (Prof-Subs-Dues)		**8,500**	**8,500**	(split-streets, water, sewer, garbage, sweeping)	**$0**	
		Account Total	**0.00**	**8,500**	**8,500**	**(split-streets, water, sewer, garbage, sweeping)**	**$0**	**$0**
411200	**Facilities Administration**							
	200	Supplies		**5,000**			**$0**	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

				2026-27				
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	300	Purchased Serv (Util-Rep-Prof)		25,000			$0	
	340	Utiltiy Services-Old Fire Hall MDU		15,000			$0	
	500	Fixed Chgs (Insurance)			45,000		$0	
	920	Buildings		318,000		(SLIPA SHOP Grant)	-$159,631	
	931	Improvements Not Bldgs-R&D		9,500		(City wide Misc. Improvements)	$0	
	940	Machinery & Equipment		4,720	332,220	(TAPCO 16 Signs-Yearly software updates)	$0	
		Account Total	**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	
		Account Total	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
		Account Group Total (Gen Govt)	**0.00**	**870,124**	**870,124**	**#VALUE!**	**-$105,622**	**-$20,000**
	420000 - PUBLIC SAFETY						$0	
420100	**Law Enforcement Services**							
	100	Personal Services		1,285,894			-$64,106	
	110	Emp Ben Payout-Vaca/Sick					$0	
	140	Law Enforcement MMPOA		12,859			-$641	
	141	Unemployment Insurance		3,215			-$285	
	142	Workers' Compensation		28,097			-$1,903	
	143	F.I. C.A.		98,371			-$1,629	
	144	PERS					$0	
	146	Health Insurance			1,428,435		$0	
	200	Supplies		60,000			$0	
	210	Repair and Maintenance		30,000				
	230	Supplies-Fuel		40,000			$0	
	300	Purchased Serv (Postage-Dues-Util-Prof)		60,000			$0	
	310	Communication-County Justice Center Payment		220,000			$20,000	
	340	Utility Services-Cellular Services		15,000			$0	
	700	Grant-Contributions and indemities			425,000		$0	
	900	Capital Outlay		40,000		Capital Planning	$40,000	
	920	Buildings					$0	
	940	Machinery & Equipment		65,000		Patrol Car	$0	
	940	Machinery & Equipment-		45,000	150,000	Axon 2nd year Body Camera, Taser, In Car- 2-5 yrs $40,000	$0	
		Account Total	**0.00**	**2,003,435**	**2,003,435**	**$0**	**-$8,565**	**$0**
420150	**K-9**							
	200	Supplies		7,500			-$2,500	
	300	Purchased Services		10,000	17,500		$2,500	
	900	Capital Outlay			0		$0	
		Account Total	**0.00**	**17,500**	**17,500**	**$0**	**$0**	**$0**
420180	**Compliance Officer**							
	100	Personal Services		26,555			$555	
	110	Emp Ben Payout-Vaca/Sick					$0	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

					2026-27			
			Actual Expenditures	**Budgeted Expenditures**	**Object Totals**	**Budget Notes**	**Expenditures Differences**	**Transfers Differences**
	141	Unemployment Insurance		66			$1	
	142	Workers' Compensation		1,317			$117	
	143	F.I. C.A.		2,031			$31	
	144	PERS			29,969		$0	
	200	Supplies		1,000			$0	
	230	Supplies-Fuel		1,000			$0	
	300	Purchased Services		1,500	3,500			
	900	Capital Outlay		61,255	61,255	Impound lot fence	$61,255	
		Account Total	0.00	94,724	94,724	$0	$61,255	$0
420200	**Detention and Correction Services**							
	300	Purchased Services		25,000	25,000		$0	
		Account Total	0.00	25,000	25,000	$0	$0	$0
420400	**Fire Protection & Control**							
	100	Personal Services		52,888			$6,888	
	110	Emp Ben Payout-Vaca/Sick					$0	
	141	Unemployment Insurance		132			$17	
	142	Workers' Compensation		12,924			$10,624	
	143	F.I. C.A.		4,046			$496	
	144	PERS					$0	
	146	Health Insurance			69,991		$0	
	200	Supplies		5,000			$0	
	210	Supplies-Fire Department Allocation		15,000		(Fire Department Allocation)		
	230	Supplies-Fuel		2,500			$0	
	300	Purchased Serv (Postage-Util-Prof)		61,500		(Blazestack Report Writing $1,500)	$0	
	340	Purchased Serv (Water/Sewer bill)		20,000			$0	
	500	Fixed Charges (Hydrant Rent)			104,000		$0	
	940	Machinery & Equipment		3,000	3,000	($3000 General Equip purchases)	$0	
		Account Total	0.00	176,991	176,991	$0	$18,026	$0
420531	**Building Inspection**							
	100	Personal Services		79,443			$7,443	
	110	Emp Ben Payout-Vaca/Sick					$0	
	141	Unemployment Insurance		199			$19	
	142	Workers' Compensation		4,241			$741	
	143	F.I. C.A.		6,077			$577	
	144	PERS					$0	
	146	Health Insurance			89,960		$0	
	200	Supplies		3,500			$0	
	230	Supplies-Fuel		2,500			$0	
	300	Purchased Serv (Prof-Dues-Util-Training)		15,000		(BP tracking module)	-$10,000	
	310	Purchase Serv (Plan Review)		30,000	51,000	(Plan Review)		
	940	Machinery & Equipment		2,000	2,000	($2000 General Equip purchases)		
		Account Total	0.00	142,960	142,960	$0	-$1,220	$0
		Account Group Total (Pub Safety)	0.00	2,460,610	2,460,610	$0	$69,495	$0

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
440000 - PUBLIC HEALTH							$0	
440140	Registration & Inspection						$0	
	300	Purchased Services					$0	
		Accounts Total	0.00	0	0	$0	$0	$0
440600	Animal Control Services							
	100	Personal Services			0		$0	
	200	Supplies					$0	
	300	Purchased Serv (Prof Services)		6,000	6,000	(dog tags, $5000 Vet Donation for Spay/Neuter)	$5,000	
		Accounts Total	0.00	6,000	6,000	$0	$5,000	$0
		Account Group Total (Public Health)	0.00	6,000	6,000	$0	$5,000	$0
460000 - CULTURE & RECREATION								
460100	Library Services							
	300	Pur Serv-County Contract		130,000	130,000		$14,500	
		Account Total	0.00	130,000	130,000	$0	$14,500	$0
460300	Community Events							
	300	Purchased Serv (Postage)					$0	
	700	Contrib to Other Institutions (RED)			0		$0	
		Account Total	0.00	0	0	$0	$0	$0
460430	Parks							
	100	Personal Services		172,172			$12,172	
	110	Emp Ben Payout-Vaca/Sick					$0	
	141	Unemployment Insurance		430			-$20	
	142	Workers' Compensation		8,538			$1,038	
	143	F.I. C.A.		13,171			$171	
	144	PERS					$0	
	146	Health Insurance		500	194,811		$0	
	200	Supplies		19,000			$0	
	230	Supplies-Fuel		10,000			$0	
	300	Purchased Services		10,000			$0	
	500	Fixed Chgs-Liab & Prop Ins					$0	
	700	Grants, Contribution and Indemities		15,000	54,000		$0	
	900	Capital Outlay		100,000		Parks Master Plan	$100,000	
	930	Improvements Other Than Buildings		17,550		(Decorative curbing, East Park sidewalks, Central Dec. planter)	$2,350	
	940	Machinery & Equipment		28,780	146,330	(Vet. Park Electric locks & lights, sod cutter, ground chip cover, plastic border)	-$650	
	951	Construction-R&D						
		Account Total	0.00	395,141	395,141	$0	$115,061	$0
460435	Tree Board							
	200	Supplies		5,000			$0	
	300	Purchased Services					$0	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	700	Grants, Contribution and Indemities			5,000		$0	
		Account Total	**0.00**	**5,000**	**5,000**	**$0**	**$0**	**$0**
460440	**Participant Recreation**							
	200	Supplies		1,000			$0	
	300	Purchased Services		1,000			$0	
	500	Fixed Chgs-Liab & Prop Ins					$0	
	700	Grants & Contrib to Other Institutions		2,500	4,500	Moose Park Agreement	$2,500	
	930	Improvements Other Than Buildings					$0	
	940	Machinery & Equipment			0		$0	
521000	820	Trsf to 7062 Tennis Court					$0	
521000	820	Trsf to 7061 Ballfields			0		$0	$0
		Account Total	**0.00**	**4,500**	**4,500**	**$0**	**$2,500**	**$0**
460445	**Swimming Pool**							
	100	Personal Services		100,085			$15,085	
	110	Emp Ben Payout-Vaca/Sick					$0	
	141	Unemployment Insurance		260			$10	
	142	Workers' Compensation		1,460			$260	
	143	F.I. C.A.		7,657			$1,157	
	144	PERS					$0	
	146	Health Insurance			109,463		$0	
	200	Supplies		20,000			$0	
	300	Purchased Serv (Postage-Util-Rep Serv)		20,000			$0	
	500	Fixed Chgs-Liab & Prop Ins					$0	
	700	Grants & Contrib to Other Institutions			40,000		$0	
	930	Improvements Other Than Buildings		10,500		(concrete deck)	$4,500	
	940	Machinery & Equipment		23,000	33,500	(Chemical Control Untit,, AED, general maintenance parts)	-$16,500	
	951	Construction-R&D					$0	
		Account Total	**0.00**	**182,963**	**182,963**	**$0**	**$4,513**	**$0**
460450	**Tree City USA**							
	300	Purchased Services		10,382	10,382		$0	
		Account Total	**0.00**	**10,382**	**10,382**	**$0**	**$0**	**$0**
		Account Group Total (Culture & Rec)	**0.00**	**727,986**	**727,986**	**$0**	**$136,574**	**$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

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	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-2388 (Tax Reserve Fund)		4,274				
	820	Transfers to Other Funds-4075 (Curb & gutter)			**4,274**			$0
		Account Total	0.00	4,274	4,274	$0	$0	$0
		FUND TOTAL	**0.00**	**4,068,993.31**	**4,068,993.31**		**$105,447**	**-$20,000**
2060 PLAYGROUNDS & PARKS								
460440	**Participant Recreation**							
	930	Improvements Other than Buildings				Combined with 4015	-$30,000	
		FUND TOTAL	0.00	0	0		-$30,000	$0
2061 BALLPARKS & BALLFIELDS								
460440	**Participant Recreation**					Combined with 4015		
	300	Purchased Services			0		-$4,000	
	920	Buildings					$0	
	930	Improvements Other than Buildings			0		-$15,000	
		FUND TOTAL	0.00	0	0	$0	-$19,000	$0
2062 TENNIS COURTS								
460440	**Participant Recreation**							
	300	Purchased Services					$0	
	930	Improvements-Tennis Crt Repair		375,000		Tennis Court/Pickleball	$55,000	
	930	Improvements-Curb & Gutter 10th		0	375,000		$0	
		FUND TOTAL	0.00	375,000	375,000	$0	$55,000	$0
2063 BIKE PATH								
460440	**Participant Recreation**							
	300	Professional Services			0		$0	
	950	Construction				Combined with 4060	-$97,400	
	930	Improvements Other than Buildings			0		$0	
		FUND TOTAL	0.00	0	0	$0	-$97,400	$0

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
2101 TBID								
460440	**Participant Recreation**							
	700	Grants & Contrib to Other Institutions		136,300	136,300		-$163,700	
521000	**Interfund Operating Transfers Out**							
521000	820	Transfer		28,000	28,000	To General ($28,000 prev. cash balance, $8700 6% admin fee)		$28,000
		FUND TOTAL	0.00	164,300.00	164,300.00	#REF!	-$163,700	$0
2170 AIRPORT								
430300	**Airport**							
	300	Other Purchased Services		19,958	19,958		$0	
		FUND TOTAL	0.00	19,958	19,958	$0	$0	$0
2190 COMPREHENSIVE LIABILITY								
411200	**500**	**Prop Ins-Fac Admin**		1,308			$558	
420100	**500**	**Prop Ins-Police**		5,230			$2,260	
420400	**500**	**Prop Ins-Fire**		5,230			$1,230	
430200	**500**	**Prop Ins-Rd & St**		0			$0	
460430	**500**	**Prop Ins-Park**		3,923			$1,923	
460440	**500**	**Prop Ins-Part Rec**		1,308			$558	
460445	**500**	**Prop Ins-Pool**		1,308			$308	
410130	**500**	**Liab Ins-Commission**		500			$0	
410210	**500**	**Liab Ins-Administrator**		500			$0	
410540	**500**	**Liab Ins-Treas**		500			$0	
410550	**500**	**Liab Ins-Clerk**		500			$0	
411200	**500**	**Liab Ins-Fac Admin**		0			$0	
420100	**500**	**Liab Ins-Police**		26,443			$0	
420400	**500**	**Liab Ins-Fire**		1,000			$0	
430200	**500**	**Liab Ins-Rd & St**		0			$0	
430251	**500**	**Liab Ins-Snow Removal**		1,000			$0	
460430	**500**	**Liab Ins-Parks**		2,000			$0	
460440	**500**	**Liab Ins-Part Rec**		2,000			$0	
460445	**500**	**Liab Ins-Pool**		3,000	55,748		$0	
521000	**820**	**Transfers to Other Funds**					$0	
		FUND TOTAL	$0	$55,748	$55,748	$0	$6,835	$0
2220 LIBRARY LEVY								
460100	**Library Services**							
	300	Purchased Services			0		-$14,500	
		FUND TOTAL	0.00	0	0	$0	-$14,500	$0
2350 LOCAL GOV. REVIEW								
410130	**Committees and Special Bodies**							
	200	Supplies		5,000			$0	
	300	Purchased Services		23,389	28,389		$1,561	

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
		FUND TOTAL	0.00	28,389	28,389	$0	$1,561	$0
2260 EMERGENCY DISASTER								
420700	Other Emergency Services							
	300	Purchased Services		68,000	68,000		$13,000	
		FUND TOTAL	0.00	68,000	68,000	$0	$13,000	$0
2370 PERS-Employer Contribution								
410130	144	PERS-Council		2,041			$1,541	
410540	144	PERS-Treas		2,414			$664	
410550	144	PERS-Clerk		2,414			$664	
411200	144	PERS-Net Pension Liability		50,000			-$45,000	
420100	144	PERS-Police (MPORS)		175,931			-$14,069	
420180	144	PERS-Compliance		2,408			$58	
420400	144	PERS-Fire		4,797			$597	
420531	144	PERS-Building Inspector		7,205			$705	
430200	144	PERS-Rd & St					$0	
460430	144	PERS-Parks		15,616			$116	
460440	144	PERS-Part Rec					$0	
460445	144	PERS-Pool		0	262,827	-$56,723	-$2,000	
		FUND TOTAL	0.00	262,827	262,827	-$56,723	-$56,723	$0
2371 EMPLOYER CONT GROUP HEALTH								
410130	146	Health Insurance-Council		150			$100	
410210	146	Health Insurance-Exec		16,611			$561	
410540	146	Health Insurance-Treas		4,448			$648	
410550	146	Health Insurance-Clerk		4,448			$648	
420100	146	Health Insurance-Police		237,195			-$12,805	
420180	146	Health Insurance-Compliance		8,306			-$4,694	
420400	146	Heatlh Insurance-Fire		13,028			$28	
420531	146	Health Insurance-Building Inspector		21,333			-$4,167	
430200	146	Health Insurance-Rd & St		50			$0	
460430	146	Heath Insurance-Parks		37,154			-$5,846	
460440	146	Health Insurance-Part Rec					$0	
460445	146	Health Insurance-Pool			342,724	-$25,526	$0	
		FUND TOTAL	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		2,700			$0	
410540	146	Health Insurance-Treas					$0	
410550	146	Health Insurance-Clerk					$0	

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
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		$0	
		FUND TOTAL	0.00	2,700	2,700	$0	$0	$0
		2385 LARGE TAXPAYER RESERVE						
521000	Interfund Operating Transfers Out							
521000	820	Transfer			0			$0
		FUND TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
		2390 DRUG FORFEITURE						
420100	Law Enforcement Services						$0	
	200	Supplies		5,000			$0	
	300	Purchased Serv (Util-Prof Serv)		20,000	25,000		$0	
	900	Capital Outlay		0			$0	
		ACCOUNT & FUND TOTAL	0.00	25,000	25,000	$0	$0	$0
		2399 IMPACT FEES						
430290	300	Purchased Services					-$162,500	
430290	933	Street Impact Fees		179,500			$17,000	
460439	945	Parks Impact Fees		148,490	327,990		$0	
		FUND TOTAL	0.00	327,990	327,990	$0	$17,000	$0
		2425 STREET LIGHTING						
430263	Street Lighting						$0	
	200	Supplies		500			$0	
	300	Purchased Serv (Utility Services)		145,000	145,500		$0	
	930	Improvements Other Than Buildings		50,000	50,000		-$20,000	
	940	Mach & Equip-Oper		18,000		($8,000 1/3 of Fire Control for St. Lights, $10,000 Xmas)		
	951	Const. R&D						
		FUND TOTAL	0.00	213,500	195,500	$0	-$20,000	$0
		2550 TREE REMOVAL-DUTCH ELM						
211080		Advance from Gas Tax			0		$0	
430200	Public Works						$0	
	300	Purchsed Serv (Postage-Util-Rep Serv)		4,600	4,600		$0	
		FUND TOTAL	0.00	4,600	4,600	$0	$0	$0
		2565 CITY STREET MAINTENANCE						
430200	Road & Street Services						$0	
	100	Personal Services		255,390			$20,390	

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	110	Emp Ben Payout-Vaca/Sick					$0	
	141	Unemployment Insurance		638			$38	
	142	Workers' Compensation		12,091			$2,091	
	143	F.I. C.A.		19,537			$1,537	
	144	PERS		23,164			$1,664	
	146	Health Insurance		57,878	368,699		$12,378	
	200	Supplies		60,000			$25,000	
	230	Supplies-Fuel		20,000			$0	
	300	Purchased Serv (Dues-Util-Prof-Rep Serv)		50,000		Audit $20,000, Attorney $4,000	$5,000	
	500	Fixed Charges-Liab & Prop Ins		31,305	161,305	Property $18,305.35, Risk $13,000	$7,855	
	920	Buildings						
	930	Improvements Other Than Bldgs-Opp		22,000		(City Hall Alley Rehab)	-$15,200	
	931	Improvements Not Bldgs-R&D		9,500		(City wide misc. improvements)	$0	
	940	Machinery & Equipment					$0	
	941	Mach & Equip R&D		50,000		(Gen. Maintence)	$0	
	951	Construction-R&D		26,400		(Curb & Gutter Improvements)	$6,400	
	952	Construction-Capital Projects		8,000	115,900	(Shop Facilities)	$8,000	
521000	**Interfund Operating Transfers Out**							
521000	820	Transfer			0			$0
		FUND TOTAL	**0.00**	**645,904**	**645,904**	**$0**	**$75,154**	**$0**
2566 SNOW REMOVAL								
430250	**Other Road & Street Operations**							
430251	Ice & Snow Removal							
	100	Personal Services		104,779			$3,779	
	110	Emp Ben Payout-Vaca/Sick					$0	
	141	Unemployment Insurance		262			$7	
	142	Workers' Compensation		5,196			$646	
	143	F.I. C.A.		8,016			$16	
	144	PERS		9,503			$303	
	146	Health Insurance		31,228	158,984		-$1,772	
	200	Supplies		9,750			$0	
	230	Supplies-Fuel		10,000			$0	
	300	Purchased Serv (Util-Prof-Rep Serv)		20,000	41,000		$0	
	500	Fixed Chgs-Liab & Prop Ins		1,250			$0	
	930	Improvements Other than Bldgs Operating		15,000		(Sand, Ice Slicer, Mag Chloride)	$15,000	
	940	Machinery & Equipment		24,000		(Snow box, bobcat broom)	-$8,100	
	941	Machinery & Equipment R&D		15,000		(general maintenance)	$0	
102250	943	Machinery & Equipment-Capital Projects		25,600	87,600	(John Deere Backhoe)	$25,600	
	951	Construction-R&D		8,000		(Shop Facilities)		
		FUND TOTAL	**0.00**	**287,584**	**287,584**	**$0**	**$9,879**	**$0**
2584 MOWING								
411200	**Facilties Administration**							
	100	Personal Services		7,000			$7,000	

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	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			10,370		$0	
	300	Purchased Serv (Repair & Services)					$0	
430200	**Road & Street Services**						$0	
	300	Purchased Serv (Repair & Services)		50,000			$0	
460430	**Parks**						$0	
	300	Purchased Serv (Repair & Maint Services)		10,000	60,000		$0	
	940	Machinery & Equipment			0		$0	
		FUND TOTAL	0.00	70,370	70,370	$0	$0	$0
2598 MVS PARK MAINTENANCE #98								
460430	**Parks**							
	200	Supplies		10,000			$0	
	300	Purchased Serv (Repair Services)		2,000	12,000		$0	
	930	Improvements Other than Bldgs					$0	
	940	Machinery & Equipment			0		$0	
		ACCOUNT & FUND TOTAL	0.00	12,000	12,000	$0	$0	$0
2810 POLICE PENSION & TRAINING								
420100	**Law Enforcement Services**							
	200	Supplies					-$5,000	
	300	Pur Serv (Dues-Prof-Travel-Training)		15,000	15,000		$0	
		ACCOUNT & FUND TOTAL	0.00	15,000	15,000	$0	-$5,000	$0
2820 GAS TAX								
430200	**Road & Street Services**							
	200	Supplies		332,070			$0	
	300	Purchased Serv (Prof Services)			332,070	(rental, hot & cold mix, aggregate)	$0	
	910	Land-Operating					$0	
	930	Imp Not Blgs- Oper -					$0	
	931	Improvements Not Bldgs-R&D		43,000		(City Hall W. Parking Lot, Moose Parking Lot)	$0	
	940	Machinery & Equipment		25,600		(John Deere Backhoe)		
	952	Construction-Capital Projects			68,600	(Curb & Gutter Improvements, Fuel tax projects)	$0	
		FUND TOTAL	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	
	910	Land-Operating					$0	
	930	Improvements Other Than Buildings					$0	
	940	Machinery & Equipment			0		$0	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
		FUND TOTAL	0.00	0	0	$0	$0	$0
2861 MAIN STREET MT GRANT								
411840	Grants administration							
	300	Purchased Serv (Prof Services)					$0	
	700	Grants		120,000	120,000		$40,000	
		FUND TOTAL	0.00	120,000	120,000	$0	$40,000	$0
2869 NUISANCE								
431100	Weed Control							
	200	Supplies		5,000			$0	
	300	Purchased Serv (Prof Services)		60,000	65,000		$0	
		FUND TOTAL	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	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		15,000		Holiday Parties	$1,900	
	700	Grants						
		Account Total	0.00	15,000	0	$0	$1,900	$0
411850	Special Projects							
	700	Donations-Mondak Heritage		2,000			$0	
	700	Donations-Council on Aging		2,000			$0	
	700	Donations-Boys & Girls Club		4,500			$0	
	700	Donations-ROI					$0	
	700	Donations-Senior Companion		500			$0	
	700	Donations-Rich Econ Dev		2,500			$0	
	700	Donations-Chamber of Commerce		2,500			$0	
	700	Donations-Matthew House					$0	
	700	Donations-District 2 Drug and Alcohol					$0	
	700	Donations-Rich Co Domestic Violence		10,000			$0	
	300	Purchased Serv (Publicity)					$0	
	200	Trees					$0	
	700	Donations-LEPD Erase Ewaste		0			$0	
	700	Richland Co Community Foundation		0			$0	
	700	Eastern Ag Research Center					$0	
	700	Donations-EPRC&D		0			$0	
	700	Donations-Food Bank		2,000			$0	
	300	Purchased Services		2,500		(Employee Appreciation)		
	200	Supplies			28,500		$0	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	940	Machinery & Equipment			0		$0	
		Account Total	0.00	28,500	28,500	$0	$0	$0
430000	**Public Works**							
430500	200	Supplies-Water					$0	
	300	Water-Prof Services			0		$0	
	940	Machinery & Equipment			0		$0	
431100	**Weed Control**							
	200	Supplies-Water					$0	
	300	Water-Prof Services			0		$0	
	940	Machinery & Equipment			0		$0	
		Account Total	0.00	0	0	$0	$0	$0
521000	**Interfund Operating Transfers Out**							
521000	820	Transfer-General (1000)						-$185,000
	820	Transfer-Tennis Courts (2062)		65,000				-$50,000
	820	Transfer-Bike Path (2063)						$0
	820	Transfer-Tree Removal (2550)						$0
	820	Transfer-Nuisance (2869)						
	820	Transfer-SID 102 (3602)						$0
	820	Transfer-SID 104 (3604)		0				-$10,000
	820	Transfer-City Hall CIP (4010)						$0
	820	Transfers-Pool (4011)		45,000				$0
	820	Transfer-Parks CIP (4015)		385,000				$320,000
	820	Transfer-Parks Facility CIP (4016)						-$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
	820	Transfer-Street Equip CIP (4031)						$0
	820	Transfer-Fire CIP (4040)		50,000				$0
	820	Transfer-Police Pension (2810)		20,000	625,000			$20,000
		Account Total	0.00	625,000	625,000	$0	$0	$20,000
		FUND TOTAL	0.00	668,500.00	668,500	$0	$1,900	$20,000
2990 ARPA								
470100	**Community Public Facility Projects**							
	920	Buildings		54,922	54,922	ADA 504 Fixes, Drainage issues in back lot	-$1,064	
	940	Machinery & Equipment					$0	
		FUND TOTAL	0.00	54,922	54,922	$0	-$1,064	$0
3400 REVOLVING FUND								
520000	**Other Financing Uses**							
521000	820	Transfer between Funds			0			$0
		ACCOUNT & FUND TOTAL	0.00	0	0	$0	$0	$0
3600 SID100 SMV PAVING								
490300	**Special Improvement Bonds**							

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	300	Pur Serv (Postage-Dues-Util-Prof-Training)		28,715	28,715	(Reimbursement)	$0	
	610	Principal					$0	
	620	Interest			0		$0	
		FUND TOTAL	**0.00**	**28,715**	**28,715**	**$0**	**$0**	**$0**
3601 SID101A								
490300	**Special Improvement Bonds**							
	300	Pur Serv (Postage-Dues-Util-Prof-Training)		48,667	48,667	(Reimbursement)	$0	
	610	Principal					$0	
	620	Interest			0		$0	
		FUND TOTAL	**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	
	610	Principal					$0	
	620	Interest			0		$0	
		FUND TOTAL	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
3603 SID #103								
490300	**Special Improvement Bonds**							
	300	Pur Serv (Postage-Dues-Util-Prof-Training)			0		$0	
	610	Principal		0			$0	
	620	Interest		0	0		$0	
		FUND TOTAL	**0.00**	**0**	**0**	**$0**	**$0**	**$0**
3604 SID #104								
490300	**Special Improvement Bonds**							
	610	Principal		50,000			$4,000	
	620	Interest		5,000	55,000		-$1,500	
		FUND TOTAL	**0.00**	**55,000**	**55,000**	**$0**	**$2,500**	**$0**
4010 CITY HALL CIP								
470100	**Community Public Facility Projects**							
	200	Supplies						
	920	Buildings		103,500	103,500	ADA 504 Fixes, Drainage issues in back lot	-$2,280	
	940	Machinery & Equipment					$0	
		FUND TOTAL	**0.00**	**103,500**	**103,500**	**$0**	**-$2,280**	**$0**
4011 POOL CIP								
460445	**Swimming Pool**							
101000	930	Imp Other Than Bldgs-Operating		191,000			$22,000	
102250	940	Machinery & Equipment					$0	
102250	950	Construction			191,000		$0	
		FUND TOTAL	**0.00**	**191,000.00**	**191,000**		**$0**	**$0**

					2026-27			
			Actual Expenditures	Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
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, SM Net)	**$134,200**	
102250	940	Machinery & Equipment		**93,000**		(60" and 72" Grasshopper mowers)	**$93,000**	
102250	950	Construction		**380,000**	**607,200**	(Veterans Park Irrigation System)	**$256,500**	
		FUND TOTAL	**$0**	**$607,200**	**$607,200**	**#VALUE!**	**$483,700**	**$0**
4016 PARKS FACILITY CIP								
460400	**Park and Recreation Services**							
	920	Buildings					**-$123,500**	
	940	Machinery & Equipment					**$0**	
	950	Construction			**0**	Combined with 4015	**$0**	
		FUND TOTAL	**$0**	**$0**	**$0**	**#VALUE!**	**$0**	**$0**
4020 POLICE CIP								
420100	**Law Enforement Services**							
102250	200	Supplies			**0**		**$0**	
102250	940	Machinery & Equipment		**60,000**	**60,000**	Evidence room shelves	**-$50,000**	
		FUND TOTAL	**0.00**	**60,000**	**60,000**		**-$50,000**	**$0**
4025 POLICE INVESTIGATIVE CIP								
420100	**Law Enforement Services**							
102250	200	Supplies		**10,000**	**10,000**		**$0**	
	300	Purchase Services						
102250	940	Machinery & Equipment		**20,000**	**20,000**		**$0**	
		FUND TOTAL	**0.00**	**30,000**	**30,000**	**$0**	**$0**	**$0**
4030 CAP. PROJECTS-STREETS								
430200	**Road & Street Services**					**Combined with 4030**		
102250	940	Machinery & Equipment		**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		**67,775**	**221,875**		**$67,775**	
		FUND TOTAL	**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**	**0**	COMBINED WITH 4030	**-$107,000**	
		FUND TOTAL	**0.00**	**0**	**0**	**$0**	**-$107,000**	**$0**

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
4040 CAP. PROJECTS-FIRE EQUIP								
420400	**Fire Protection & Control**						**$0**	
102250	940	Machinery & Equipment		**40,000**	40,000	(Truck Head Sets, Pump Tests, Misc Imp.)	**$0**	
		FUND TOTAL	**0.00**	**40,000**	**40,000**	**$0**	**$0**	**$0**
4060 ENHANCEMENT PROJECT-PATH								
460440	**Participant Recreation**					**Combined with 2063**	**$0**	
102250	950	Construction		**188,023**	188,023	Holly St. Bridge and 22nd Ave Grant Match	**$123,023**	
		FUND TOTAL	**0.00**	**188,023**	**188,023**	**$0**	**$123,023**	**$0**
4070 DOWNTOWN ENHANCEMENT								
460300	**Community Events**						**$0**	
102250	300	Purchased Services		**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**	**$0**
4075 CURB & GUTTER								
430200	**Road & Street Services**						**$0**	
102250	**200**	**Supplies**			**0**		**$0**	
	930	**Improvements Other Than Bldgs**		**0**				
		FUND TOTAL	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5210 WATER UTILITY								
430500	**Water Operating**							
	100	Personal Services		**356,911**			**$56,911**	
	110	Emp Ben Payouts-Vaca/Sick					**$0**	
	141	Unemployment Insurance		**892**			**$92**	
	142	Workers' Compensation		**15,001**			**$6,801**	
	143	F.I. C.A.		**27,304**			**$4,304**	
	144	PERS		**32,372**			**$4,872**	
	146	Health Insurance		**104,845**	**537,325**		**$2,845**	
	200	Supplies		**150,000**			**$0**	
	230	Supplies-Fuel		**15,000**			**$0**	
	210	Supplies-Lead Line Services						
	300	Pur Serv (Postage-Dues-Util-Prof-Training)		**367,000**		(Arc GIS Services-IEI, Hot Spot electrical inferred camera review, $82,000 for Water Er	**$82,000**	
	340	Utility Services					**$0**	
	500	Fixed Chgs (Ins-Rent-Spec Assess)		**34,061**	**566,061**	Property $24, 842.98, Risk $9,217.67	**$11,061**	
101000	910	Land-Operating					**$0**	
102240	911	Land-R&D					**$0**	
102250	912	Land-Capital Projects					**$0**	
101000	920	Buildings-Operating					**$0**	

CITY OF SIDNEY
ESTIMATED EXPENDITURES 2026-27

			Actual Expenditures	2026-27 Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
102240	921	Buildings-R&D		**12,500**		(well 11 re-roof, Treatment plant gutters-$8925)	**$0**	
102250	922	Buildings-Capital Projects					**$0**	
101000	930	Imp Other Than Bldgs-Operating		**57,500**		(Treatment Plant fencing-$42,500, meter replacement)	**$20,000**	
102240	931	Imp Other Than Bldgs-R&D		**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		**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					**$0**	
102240	942	Machinery & Equipment-R&D		**25,600**		(John Deere Backhoe)	**$25,600**	
102250	943	Machinery & Equipment-Capital Projects					**$0**	
101000	950	Construction-Operating					**$0**	
102240	951	Construction-R&D					**-$20,000**	
102250	952	Construction-Capital Projects		**9,050,000**		(Phase IV Water Improvements 300K Water Tower Replacement- SRF Funded/ARPA Funding)	**$50,000**	
102110	953	Special Construction Account			**9,369,100**		**$0**	
		Account Group Total	**0.00**	**10,472,486**	**10,472,486**	**$0**	**$203,286**	**$0**
490500	**WRF 21459 4th Ave Water Project**							
	610	Principal		**78,000**			**$2,000**	
	620	Interest		**32,000**	**110,000**		**-$1,500**	
		Account Total	**0.00**	**110,000**	**110,000**	**$0**	**$500**	**$0**
490510	**WRF 22493 West Holly Project**							
	610	Principal		**83,000**			**$2,000**	
	620	Interest		**37,000**	**120,000**		**-$2,000**	
		Account Total	**0.00**	**120,000**	**120,000**	**$0**	**$0**	**$0**
490520	**USDA Rural Dev Loan-P&I**							
	610	Principal		**24,000**			**$1,405**	
	620	Interest		**22,000**	**46,000**		**-$609**	
		Account Total	**0.00**	**46,000**	**46,000**	**$0**	**$796**	**$0**
490530	**WRF 24543 Phase 3 Wwater Improvements**							
	610	Principal		**50,000**			**-$40,000**	
	620	Interest		**25,000**	**75,000**		**-$15,000**	
		Account Total	**0.00**	**75,000**	**75,000**	**$0**	**-$55,000**	**$0**
490540	**WRF 25XXX Phase 4 Water Improvements**							
	610	Principal		**400,000**			**-$32,000**	
	620	Interest		**250,000**	**650,000**		**$40,000**	
		Account Total	**0.00**	**650,000**	**650,000**	**$0**	**$8,000**	**$0**
		FUND TOTAL	**0.00**	**11,473,486**	**10,823,486**	**$0**	**$149,582**	**$0**
5211 WATER IMPACT FEES								
430590	**Water Impact Expense**						**$0**	

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
	300	Purchased Services		319,900	319,900		$9,900	
	950	Interest			0		$0	
		FUND TOTAL	0.00	319,900	319,900	$0	$9,900	$0
5310 SEWER OPERATING								
430600	**Sewer Operating**							
	100	Personal Services		389,938			-$10,062	
	110	Emp Ben Payouts-Vaca/Sick					$0	
	141	Unemployment Insurance		975			-$25	
	142	Workers' Compensation		16,638			$638	
	143	F.I. C.A.		29,830			-$1,170	
	144	PERS		35,367			-$1,633	
	146	Health Insurance		104,845	577,594		-$10,155	
	200	Supplies		75,000			$0	
	230	Supplies-Fuel		20,000			$0	
	300	Purchased Services		470,000		(Hot Spot electrical inferred camera review, Arc GIS Services-M&M, $20,000 Alley Engineering, $150,000 Misc Engineering)	$225,000	
	340	Utility Services					$0	
	500	Fixed Chgs (Ins-Rent-Spec Assess)		4944..42		(Property $39,225.75 Risk $10,217.67)	#VALUE!	
	810	Losses (Bad debt/sale-Enterprise)			565,000		$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					$0	
102240	931	Imp Other Than Bldgs-R&D		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		63,500		(Pool alley sewer replacement)	$48,150	
102120	933	Improve Other Than Bldgs-Impact					$0	
101000	940	Machinery & Equipment-Operating		35,500		(UV bulb replacement, DO meter replacement, DR Pro ax 34 Brush Mower)	-$3,400	
102110	941	Machinery & Equipment-Operaing		25,600		(John Deere Backhoe)	$25,600	
102240	942	Machinery & Equipment-R&D					$0	
102250	943	Machinery & Equipment-Capital Projects		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					-$20,000	
102250	952	Construction-Capital Projects		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	

CITY OF SIDNEY

ESTIMATED EXPENDITURES 2026-27

			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
		Account Group Total	0.00	1,796,994	1,796,994	$0	#VALUE!	$0
102220		**Restricted for Future Debt Payment**			0		$0	
490530	**SRF 19450 (WWTP PHASE 3)**						$0	
	610	Principal		177,000			$10,000	
	620	Interest		62,700	239,700		-$9,300	
		Account Total	0.00	239,700	239,700	$0	$700	$0
490510	**SRF 17405 (WWTP PHASE 2)**						$0	
	610	Principal		422,000			$21,000	
	620	Interest		122,300	544,300		-$20,700	
		Account Total	0.00	544,300	544,300	$0	$300	$0
490520	**SRF 16383 (WWTP PHASE 1)**						$0	
	610	Principal		32,000			$2,000	
	620	Interest		7,650	39,650		-$2,350	
		Account Total	0.00	39,650	39,650	$0	-$350	$0
		Account Group Total	0.00	823,650	823,650	$0	$650	$0
		FUND TOTAL	0.00	2,620,644	2,620,644	$0	#VALUE!	$0
5311 SEWER IMPACT FEES								
430690	**Water Impact Expense**						$0	
	300	Purchased Services		0	0		$0	
	950	Construction-Operating		161,000	161,000	(WWTP P4)	$8,000	
		FUND TOTAL	0.00	161,000	161,000	$0	$8,000	$0
5410 SOLID WASTE								
430830	**Sold Waste Collection**							
	100	Personal Services		379,758			-$37,242	
	110	Emp Ben Payouts-Vaca/Sick					$0	
	141	Unemployment Insurance		949			-$151	
	142	Workers' Compensation		17,205			-$795	
	143	F.I. C.A.		29,051			-$2,949	
	144	PERS		34,444			-$3,556	
	146	Health Insurance		117,012	578,420		-$988	
	200	Supplies		85,000			$30,000	
	230	Supplies-Fuel		60,000			$0	
	300	Purchased Services		60,000		($20,000 for audit, Attorney $4,000, Computer/software)	$25,000	
	500	Fixed Chg (Insurance)		31,254	236,254	Property $23,535.45, Risk $7,717.67	$10,304	
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	

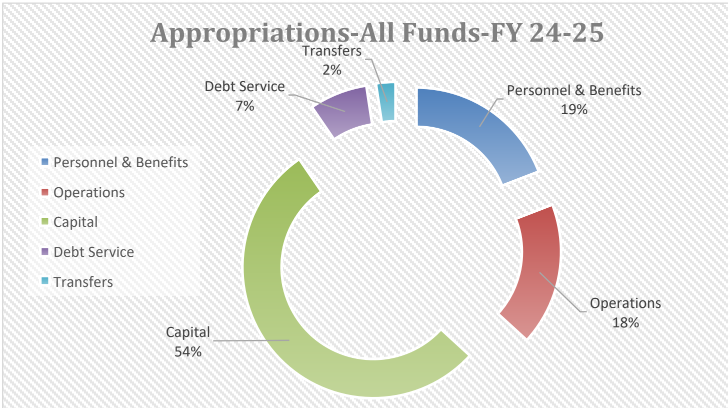
			Actual Expenditures	Budgeted Expenditures	2026-27 Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
102240	931	Imp Other Than Bldgs-R&D		9,500		(City wide misc. improvements)	$0	
102250	932	Imp Other Than Bldgs-Capital Projects					$0	
101000	940	Machinery & Equipment-Operating		25,000		(Refuse containers & wind racks)	$0	
102240	941	Machinery & Equipment		60,000		(general maintenance)	$0	
102240	942	Machinery & Equipment-R&D		16,500		(Tires, units 834, 414, 417, 421 & 425)	$0	
102250	943	Machinery & Equipment-Capital Projects		452,300		(side load garbage truck, pressure washer)	$450,500	
101000	950	Construction-Operating					$0	
102240	951	Construction-R&D					-$20,000	
102250	952	Construction-Capital Projects		8,000	571,300	(Shop Facilities)	$8,000	
		Account Group Total	**0.00**	**1,385,974**	**1,385,974**	**$0**	**#VALUE!**	**$0**
		FUND TOTAL	**0.00**	**1,385,974**	**1,385,974**	**$0**	**#VALUE!**	**$0**
5710 SWEEPING OPERATING								
430252	**Street Sweeping**							
	100	Personal Services		95,906			$906	
	110	Emp Ben Payouts-Vaca/Sick					$0	
	141	Unemployment Insurance		240			-$10	
	142	Workers' Compensation		4,182			$932	
	143	F.I. C.A.		7,337			-$163	
	144	PERS		8,699			-$51	
	146	Health Insurance		40,697	157,060		$7,697	
	200	Supplies		20,000			$0	
	230	Supplies-Fuel		15,000			$0	
	300	Purchased Serv (Utili-Prof-Rep Serv)		35,000		($20,000 for audit, Attorney $4,000, Computer/Software)	$0	
	500	Fixed Chgs (Insurance)		9,256	79,256	Property $6,537.60, Risk $2717.67	$2,756	
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		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		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					-$20,000	

CITY OF SIDNEY

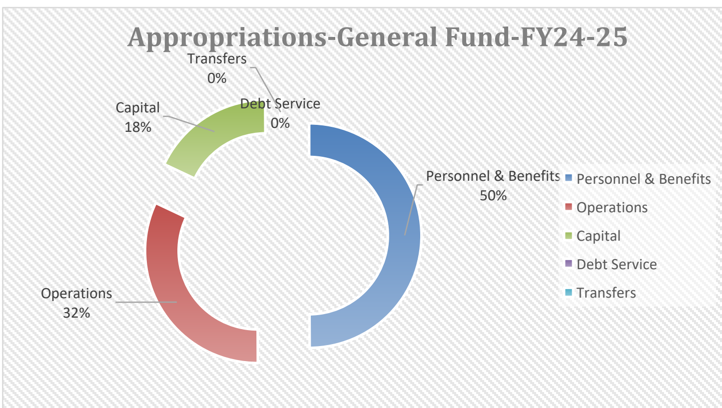
ESTIMATED EXPENDITURES 2026-27

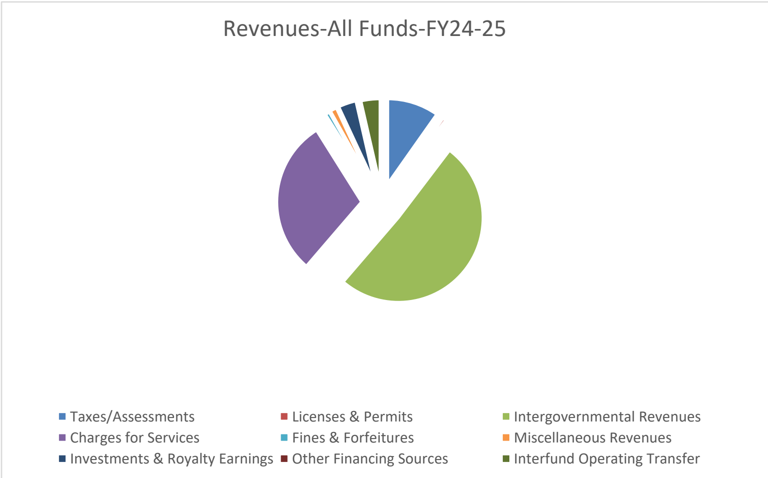
			Actual Expenditures	2026-27 Budgeted Expenditures	Object Totals	Budget Notes	Expenditures Differences	Transfers Differences
102250	952	Construction-Capital Projects		8,000	57,500	(Shop Facilities)	$8,000	
		Account Group Total	**0.00**	**293,816**	**293,816**	**$0**	**$66**	**$0**
		FUND TOTAL	**0.00**	**293,816**	**293,816**	**$0**	**$66**	**$0**
7120 FIRE RELIEF AGENCY FUND								
520000	**Other Financing Uses**							
520000	800	Interfund Payable		90,000	90,000		$0	
		FUND TOTAL	**0.00**	**90,000**	**90,000**	**$0**	**$0**	**$0**
7970 RICHLAND COUNTY GRANT								
460445	**Swimming Pool**							
	922	Buildings-Capital Projects		5,223	5,223		$0	
		FUND TOTAL	**0.00**	**5,223**	**5,223**	**$0**	**$0**	**$0**
		GRAND TOTAL	**0.00**	**25,831,814.01**	**25,163,814.01**	**#VALUE!**	**#VALUE!**	**0.00**

Appropriations-All Funds-FY26-27	
Personnel & Benefits	5,017,966
Operations	4,622,505
Capital	14,058,438
Debt Service	1,879,650
Transfers	629,274
Totals	26,207,833



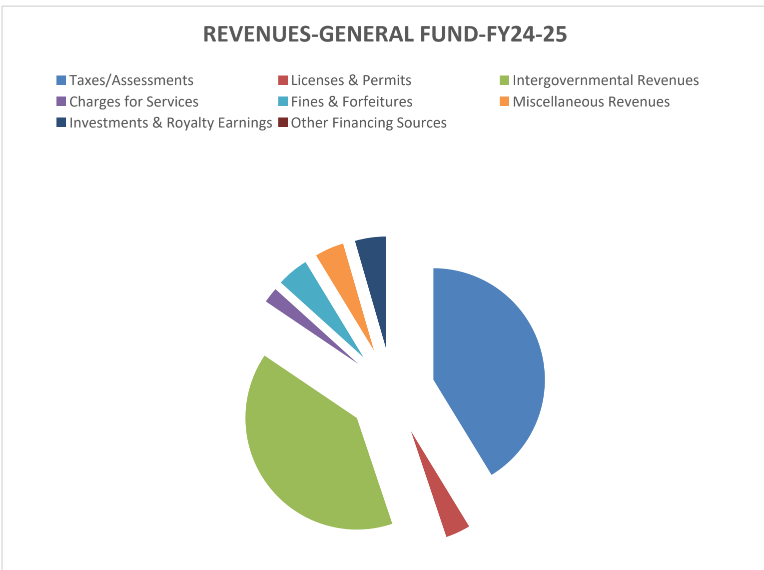
Appropriations-General Fund-FY24-25	
Personnel & Benefits	2,031,632
Operations	1,304,782
Capital	728,305
Debt Service	0
Transfers	4,274
Totals	4,068,993





Revenue-All Funds-FY26-27

Taxes/Assessments	2,233,890
Licenses & Permits	128,506
Intergovernmental Revenues	11,642,761
Charges for Services	6,804,116
Fines & Forfeitures	177,000
Miscellaneous Revenues	277,250
Investments & Royalty Earnings	766,450
Other Financing Sources	0
Interfund Operating Transfer	819,500
Total	22,849,473



Revenue-General Fund-FY24-25

Taxes/Assessments	1,478,264
Licenses & Permits	128,506
Intergovernmental Revenues	1,418,774
Charges for Services	80,000
Fines & Forfeitures	165,000
Miscellaneous Revenues	151,250
Investments & Royalty Earnings	160,550
Other Financing Sources	0
Total	3,582,345

RESOLUTION NO. 3971

A RESOLUTION OF THE CITY OF SIDNEY, MONTANA, ADOPTING FISCAL YEAR 2026-27 PRELIMINARY BUDGET.

WHEREAS, The City of Sidney scheduled a Budget Hearing on August 31st, 2026 at 6:30 p.m. and will hold said hearing in accordance with MCA 7-6-4021; and

WHEREAS, The Council is in the process of reviewing the preliminary budget for Fiscal Year 2026-27; and

WHEREAS, A decrease in property taxes due to (15-10-420 calculation), permissive, [and/or] voted levies of $51.17, $153.50, and $306.99, respectively for a home valued at $100,000, $300,000 and $600,000 is included in this fiscal year budget.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SIDNEY THAT:

THE CITY COUNCIL APPROVE THE PRELIMINARY BUDGET TO ALLOW FOR REVENUE AND EXPENDITURE POSTINGS BEGINNING JULY 1ST, 2026

PASSED by the City Council and APPROVED this 17th day of August 2025.

____
Rick Norby, Mayor

ATTEST:

____
City Clerk

RESOLUTION NO. 3972

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AND ASSESSING AS A TAX UPON ALL REAL PROPERTY WITHIN MAINTENANCE DISTRICT NO. 23 TO DEFRAY THE COST OF COLLECTION AND REMOVING OF GARBAGE WITHIN SAID DISTRICT FOR 2026-2027

WHEREAS, Section 8-2-8 of the City Code of the City of Sidney, Montana provides for the levy of a special tax against the real estate within the City of Sidney, Montana, from which garbage is removed by the City of Sidney, Montana; and

WHEREAS, the City Council of the City of Sidney, Montana, has heretofore estimated as nearly as practicable the cost of collecting and removing garbage in the City of Sidney, Montana for the fiscal year commencing July 1, 2026, and ending June 30, 2027, and

WHEREAS, the City Clerk in the City of Sidney, Montana has prepared a list of lots and parcels of real estate within the said City of Sidney, Montana, and the names of the owners as far as known, which said list shows the total amount to be taxed against each lot or portion thereof and which said list in hereunto annexed and by this specific reference made a part of this resolution; and

WHEREAS, the City Council of the City of Sidney, Montana, has and does hereby find, fix, and determine that each and every lot and parcel of land within Maintenance District No. 23 of the City of Sidney as more fully set forth in the annexed schedule is and has been specially benefited by the collection and removal of garbage as more fully set forth in the above referred to Section 8-2-8 of the Sidney City Code.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SIDNEY,

That to defray the cost and expense of collecting and removing garbage in said Maintenance District No. 23 there is hereby levied and assessed a tax upon the property in said Maintenance District No. 23 for the fiscal year commencing July 1, 2026, and ending June 30, 2027; and that said tax shall become delinquent after the 30th day of November, 2026; that the description of each lot or parcel of land within the said Maintenance District No. 23, which is hereby levied upon and assessed, with the name of the owner as far as known, and the rate of payment set forth in Sidney City Code Section 8-2-11 for the fiscal year above stated within Maintenance District No. 23 is hereto attached to this resolution and by this specific reference made a part hereof.

That the sum so levied and assessed against said real property shall be collected by the Richland County Treasurer and when so collected and remitted to the City of Sidney shall be placed to the credit of a separate fund known as the "Garbage Fund", and shall be paid out as provided in the above referred-to ordinance.

That said City Council will be in session in the Council Chambers in the City Hall on 31st day of August, 2026 at 6:30 P.M. at which time and place the said Council will hear any and all objections to the final adoption of said resolution, and the City Clerk is hereby directed to publish in the Sidney Herald of Sidney, Montana, a notice stating that said resolution is on file in her office, subject to inspection, and stating when and where final objections to said resolution will he heard.

PASSED, APPROVED, AND ADOPTED this 31st day of August 2026.

ATTEST: **MAYOR**

CITY CLERK

RESOLUTION NO. 3973

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AND ASSESSING AS A TAX UPON ALL PROPERTY WITHIN SPECIAL IMPROVEMENT LIGHTING DISTRICT NO. 25A TO DEFRAY THE COST AND EXPENSES OF MAINTAINING LIGHTS AND FURNISHING ELECTRICAL CURRENT THEREFORE WITHIN SAID DISTRICT FOR 2026-2027.

WHEREAS, the City Council has estimated as nearly as practicable the cost of maintaining and of furnishing electrical current therefore during 2026-2027 for Special Improvement Lighting District No.25A and has determined that such cost shall be borne by the property embraced within said district;

AND WHEREAS, it is necessary to levy and assess a tax upon all property within said District to defray said cost;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SIDNEY,

1. The costs and expenses for maintaining lights and furnishing electrical current therefore for the current fiscal year 2026-2027 has been estimated as nearly as practicable by the Council and said amount is based on a charge of $ .0065 (cents) per square foot.

2. Each lot or parcel of land within Special Improvement Lighting District No. 25A bordering or abutting upon the street or streets whereon or wherein lighting has been furnished is hereby assessed for that part of the entire cost of maintenance and furnishing electrical current based on the above formula. All parcels of land and assessments are listed in the Tax Assessment Book located at City Hall.

3. All property owned by the United States or mandatory thereof, is excluded from the property to be assessed in said district.

4. The City Clerk shall give notice of the passage of this resolution, said notice stating that this resolution levying a special assessment to defray the cost of maintenance and furnishing electrical current in said district is on file in her office and subject to inspection for a period of five days; and said notice shall be published at least once in the Sidney Herald, a newspaper published in Sidney, Montana, stating that objections to the final passage of this resolution will be heard by the council at a meeting thereof at the Council Chambers at the City Hall of the City of Sidney, Montana, at 6:30 P.M. on the 31st day of August, 2026.

5. Upon final passage of this resolution a certified copy hereof shall be delivered by the City Clerk to the City Treasurer and such assessment shall be collected in the same manner as other city taxes and assessments.

PASSED, APPROVED, AND ADOPTED this 31st day of August, 2026.

ATTEST: ______________________________ **MAYOR**

____
CITY CLERK

RESOLUTION NO. 3974

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AND ASSESSING AS A TAX UPON ALL PROPERTY WITHIN SPECIAL IMPROVEMENT LIGHTING DISTRICT NO. 25B TO DEFRAY THE COST AND EXPENSES OF MAINTAINING LIGHTS AND FURNISHING ELECTRICAL CURRENT THEREFORE WITHIN SAID DISTRICT FOR 2026-2027.

WHEREAS, the City Council has estimated as nearly as practicable the cost of maintaining and of furnishing electrical current therefore during 2026-2027 for Special Improvement Lighting District No.25B and has determined that such cost shall be borne by the property embraced within said district;

AND WHEREAS, it is necessary to levy and assess a tax upon all property within said District to defray said cost;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SIDNEY,

1. The costs and expenses for maintaining lights and furnishing electrical current therefore for the current fiscal year 2026-2027 has been estimated as nearly as practicable by the Council and said amount is based on a charge of $ .0195 (cents) per square foot.

2. Each lot or parcel of land within Special Improvement Lighting District No. 25 bordering or abutting upon the street or streets whereon or wherein lighting has been furnished is hereby assessed for that part of the entire cost of maintenance and furnishing electrical current based on the above formula. All parcels of land and assessments are listed in the Tax Assessment Book located in the vault at City Hall.

3. All property owned by the United States or mandatory thereof, is excluded from the property to be assessed in said district.

4. The City Clerk shall give notice of the passage of this resolution, said notice stating that this resolution levying a special assessment to defray the cost of maintaining lights and furnishing electrical current in said district is on file in her office and subject to inspection for a period of five days; and said notice shall be published at least once in the Sidney Herald, a newspaper published in Sidney, Montana, stating that objections to the final passage of this resolution will be heard by the council at a meeting thereof at the Council Chambers at the City Hall of the City of Sidney, Montana, at 6:30P.M. on the 31st day of August, 2026.

5. Upon final passage of this resolution a certified copy hereof shall be delivered by the City Clerk to the City Treasurer and such assessment shall be collected in the same manner as other city taxes and assessments.

PASSED, APPROVED, AND ADOPTED this 31st day of August, 2026.

ATTEST: ______________________________
MAYOR

____
CITY CLERK

RESOLUTION NO. 3975

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AND ASSESSING AS A TAX UPON ALL PROPERTY WITHIN SPECIAL SPRINKLING-SWEEPING DISTRICT NO. 64A TO DEFRAY THE COST AND EXPENSES OF SPRINKLING AND SWEEPING STREETS WITHIN SAID DISTRICT FOR 2026-2027.

WHEREAS, by Resolution No. 1034 duly adopted pursuant to Ordinance 220 of the City of Sidney, Special Sprinkling and Sweeping District No. 64A was created, and

WHEREAS, the City Council has estimated as nearly as practicable the cost of sprinkling and sweeping the streets in said district for the 2026-2027 season, and it is necessary to levy and assess a tax upon all property within the district to defray costs,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SIDNEY:

l. The costs and expenses for sprinkling and sweeping for the streets within Special Sprinkling-Sweeping District No. 64A (residential) for the year 2026-2027 has been estimated as nearly as practicable by the Council and said amount is to be based on a charge of $1.25 per lineal foot.

2. Each lot or parcel of land within Special Sprinkling and Sweeping District No. 64A abutting upon some street upon which sprinkling and sweeping is done is hereby assessed for that part of the whole cost which its street frontage bears to the street frontage of the entire district, which rate is fixed and determined to be $1.25 per lineal foot. All parcels of land and assessments are listed in the Tax Assessment Book located in the vault at City Hall.

3. All property owned by the United States or mandatory thereof is excluded from the property to be assessed in said district.

4. The City Clerk shall give notice of the passage of this resolution, said notice stating that this resolution levying a special assessment to defray the cost of sprinkling and sweeping in said district is on file in her office and subject to inspection for a period of five days and said notice shall be published at least once in the Sidney Herald, a newspaper published in Sidney, Montana, stating that objections to the final passage of this resolution will be heard by the council at a meeting thereof at the Council Chambers at the City Hall of the City of Sidney, Montana, at 6:30 P.M. on the 31st day of August, 2026.

5. Upon final passage of this resolution a certified copy hereof shall be delivered by the City Clerk to the City Treasurer and such assessment shall be collected in the same manner as other city taxes and assessments.

PASSED, APPROVED, AND ADOPTED this 31st day of August, 2026.

ATTEST: ______________________________
MAYOR

____
CITY CLERK

RESOLUTION NO. 3976

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AND ASSESSING AS A TAX UPON ALL PROPERTY WITHIN SPECIAL SPRINKLING-SWEEPING DISTRICT NO. 64B TO DEFRAY THE COST AND EXPENSES OF SPRINKLING AND SWEEPING STREETS WITHIN SAID DISTRICT FOR 2026-2027.

WHEREAS, by Resolution No. 1034 duly adopted pursuant to Ordinance 220 of the City of Sidney, Special Sprinkling and Sweeping District No. 64B was created, and

WHEREAS, the City Council has estimated as nearly as practicable the cost of sprinkling and sweeping the streets in said district for the 2026-2027 season, and it is necessary to levy and assess a tax upon all property within the district to defray costs,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SIDNEY:

l. The costs and expenses for sprinkling and sweeping for the streets within Special Sprinkling-Sweeping District No. 64B (business) for the year 2026-2027 has been estimated to be based on a charge of $4.25 per lineal foot.

2. Each lot or parcel of land within Special Sprinkling and Sweeping District No. 64B abutting upon some street upon which sprinkling and sweeping is done is hereby assessed for that part of the whole cost which its street frontage bears to the street frontage of the entire district, which rate is fixed and determined to be $4.25 per lineal foot. All parcels of land and assessments are listed in the Tax Assessment Book located in the vault at City Hall.

3. All property owned by the United States or mandatory thereof is excluded from the property to be assessed in said district.

4. The City Clerk shall give notice of the passage of this resolution, said notice stating that this resolution levying a special assessment to defray the cost of sprinkling and sweeping in said district is on file in her office and subject to inspection for a period of five days and said notice shall be published at least once in the Sidney Herald-Leader, a newspaper published in Sidney, Montana, stating that objections to the final passage of this resolution will be heard by the council at a meeting thereof at the Council Chambers at the City Hall of the City of Sidney, Montana, at 6:30 P.M. on the 31st day of August, 2026.

5. Upon final passage of this resolution a certified copy hereof shall be delivered by the City Clerk to the City Treasurer and such assessment shall be collected in the same manner as other city taxes and assessments.

PASSED, APPROVED, AND ADOPTED this 31st day of August, 2026.

ATTEST: ______________________________
MAYOR

____
CITY CLERK

RESOLUTION NO. 3977

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AND ASSESSING AS A TAX AGAINST THE LOTS OR PARCELS OR REAL ESTATE WITHIN SPECIAL IMPROVEMENT MOWING DISTRICT NO. 84 TO DEFRAY THE COST OF MAINTAINING UP KEEP OF UNKEPT LOTS WITHIN SAID DISTRICT FOR 2026-2027.

WHEREAS, pursuant to Section 9-5-4 of the City Code of the City of Sidney, that in the event that after notice, property owner does not mow weeds, the City of Sidney shall mow said weeds and charge the property for cost of service received.

AND WHEREAS, it is necessary to levy and assess a tax upon all property within said District to defray said cost;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA:

1. All property owned by the United States or mandatory thereof, is excluded from the property to be assessed in said district.

2. The City Clerk shall give notice of the passage of this Resolution, said notice stating that this resolution levying a special assessment to defray the cost of maintaining unkept lots therefore in said district is on file in her office and subject to inspection for a period of five days; and said notice shall be published at least once in the Sidney Herald, a newspaper published in Sidney, Montana, stating that objections to the final passage of this Resolution will be heard by the Council at a meeting thereof at the Council Chambers at the City Hall of the City of Sidney, Montana, at 6:30 P.M. on the 31st day of August, 2026.

3. Upon final passage of this Resolution, a certified copy hereof shall be delivered by the City Clerk to the City Treasurer and such assessment shall be collected in the same manner as other city taxes and assessments.

4. The anticipated cost and expenses for maintaining the upkeep of these said lots for 2026 to 2027 is $30,000.00

PASSED, APPROVED, AND ADOPTED this 31st day of August, 2026.

ATTEST: ______________________________ **MAYOR**

____
CITY CLERK

RESOLUTION NO. 3978

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AND ASSESSING A TAX UPON ALL REAL PROPERTY IN PARK MAINTENANCE DISTRICT NO. 98 IN THE CITY OF SIDNEY, MONTANA FOR THE FISCAL YEAR COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027, FOR THE PURPOSE OF DEFRAYING THE COST OF PARK MAINTENANCE WITHIN MEADOW VILLAGE SOUTH SUBDIVISION.

WHEREAS, Resolution 2104 provides for the levy of a special tax against the real estate within Park Maintenance District number 98; and

WHEREAS, the City Council of the City of Sidney has heretofore estimated as nearly as practicable the cost of maintaining said parks for the fiscal year commencing July 1, 2026 and ending June 30, 2027 and

WHEREAS, there has been prepared a list of lots and parcels of real estate within the said Park Maintenance District number 98, and the names of the owners as far as known, which said list shows the total amount to be taxed against each lot or portion thereof and which said list is hereunto annexed and by this specific reference made a part of this resolution; and

WHEREAS, the City Council of the City of Sidney has and does hereby find, fix, and determine that each and every lot and parcel of land set forth on the said list has been specially benefited by the maintenance of parks.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL
OF THE CITY OF SIDNEY:

That to defray the cost and expense of park maintenance in said district number 98 there is hereby levied and assessed a tax upon the property as listed for the fiscal year commencing July 1, 2026 and ending June 30, 2027, amounting to the sum of $2,900.00; and that said tax shall become delinquent after the 30th day of November, 2026 that the description of each lot or parcel of land within the said Park Maintenance District number 98, which is hereby levied upon and assessed, with the name of the owner as far as known, and the amount of the payment for the fiscal year above stated within said Park Maintenance District number 98 hereto attached to this resolution and by this specific reference made a part hereof.

That the sum so levied and assessed against said real property shall be collected by the City Treasurer and when so collected, shall be placed to the credit of a separate fund known as the Park Maintenance Fund, and shall be paid out as provided in the above referred to ordinance.

The City Council will be in session in the Council Chambers in the City Hall on the 31st day of August, 2026, at 6:30 p.m., at which time and place the Council will hear any and all obligations to the final adoption of this resolution and the City Clerk is hereby directed to publish in the Sidney Herald of Sidney, Montana, a notice stating that said resolution is on file in her office, subject to inspection, and stating when and where objections to said resolution will be heard.

PASSED, APPROVED, AND ADOPTED this 31st day of August, 2026.

ATTEST: ______________________________

MAYOR

____

CITY CLERK

RESOLUTION NO. 3979

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AS A TAX AGAINST THE LOTS OR PARCELS OR REAL ESTATE TO WHICH SEWER SERVICE HAS BEEN FURNISHED AND FOR WHICH PAYMENT IS DELINQUENT:

WHEREAS, Section 7-13-4309 of the Montana Code Annotated provides that upon notice having been given on or before July 15 of each year to the owners of lots or parcels of real estate to which sewer service has been furnished prior to July 1 for which service the assessment is in arrears at the time of giving such notice, the delinquent assessment may be assessed as a tax against the property; and

WHEREAS, the City Clerk has given notice in writing stating the amount of the arrearage and further stating that unless the same is paid by August 15 the amount of the arrearage would be levied as a tax against the lot or parcel or real estate to which the service was furnished; and

WHEREAS, such notice was delivered by first class mail to the owners of such lots or parcels at their addresses as shown in the most recent records of the office of the county assessor;

NOW, THEREFORE, IT BE RESOLVED by the City Council of the City of Sidney, Montana:

1. That any delinquent sewer assessment for sewer service that was furnished prior to July 1, 2026 for which notice was mailed as described above and which assessment is not paid in full by August 15, 2026 shall be levied as a tax against the lot or parcel or real estate, to which the sewer service was furnished.

2. In adopting this resolution it is not the intent of the City Council to waive any rights or other methods of collection of sums due and owing, including penalty and interest, which may be owed to the City of Sidney.

PASSED, APPROVED and ADOPTED this 31st day of August, 2026.

ATTEST: ______________________________ **MAYOR**

____
CITY CLERK

RESOLUTION NO. 3980

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AND ASSESSING A TAX UPON CERTAIN LOTS AND PARCELS IN THE TREE REMOVAL DISTRICT NO. 2550 IN THE CITY OF SIDNEY, MONTANA FOR THE FISCAL YEAR COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027, FIXING THE ASSESSMENT APPLICABLE TO EACH LOT OR PARCEL OF LAND WITHIN SAID DISTRICT AND THE INSTALLMENT WHICH SHALL BE DELINQUENT AFTER NOVEMBER 30, 2026; AND PROVIDING FOR A HEARING OF OBJECTIONS TO FINAL PASSAGE OF THIS RESOLUTION.

WHEREAS, the City Council of the City of Sidney, Montana, heretofore created Maintenance District No. 2550, financed through Oil and Gas Severance payable over a period of years, and removed the Dutch Elm diseased trees within said district as provided for in the proceedings creating said district and authorizing the financing; and

WHEREAS, the City Council heretofore levied and assessed a tax upon all property within said district to defray the cost of removing Dutch Elm trees and to repay Oil and Gas Severance principal and interest thereon in installments over a period of years;

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL
OF THE CITY OF SIDNEY:

1. That to pay the installments due upon assessments made for removing Dutch Elm trees, there is hereby levied and assessed a tax upon all property in said district an estimated amount of $0.00 which tax is the total amount of the installments due in fiscal year beginning July 1, 2026 and ending June 30, 2027.

2. A description of each lot and parcel of land within said district, the original total assessment applicable to said lot of parcel, and the amount of the installment due and which shall become delinquent after November 30, 2026, is shown and set forth in a schedule attached to this resolution and by this specific reference made a part hereof.

3. The City Council will be in session in the Council Chambers in the City Hall on the 31st day of August, 2026, at 6:30 p.m., at which time and place the Council will hear any and all obligations to the final adoption of this resolution and the City Clerk is hereby directed to publish in the Sidney Herald of Sidney, Montana, a notice stating that said resolution is on file in her office, subject to inspection, and stating when and where objections to said resolution will be heard.

PASSED, APPROVED, AND ADOPTED this 31st day of August, 2026.

ATTEST: ______________________ **MAYOR**

____
CITY CLERK

RESOLUTION NO. 3981

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AND ASSESSING A TAX UPON ALL REAL PROPERTY IN SPECIAL IMPROVEMENT DISTRICT NO. 104 IN THE CITY OF SIDNEY, MONTANA FIXING THE ASSESSMENT APPLICABLE TO EACH LOT OR PARCEL OF LAND WITHIN SAID DISTRICT AND THE INSTALLMENT WHICH SHALL BE DELINQUENT AFTER NOVEMBER 30, 2026; AND PROVIDING FOR HEARING OF OBJECTIONS TO FINAL PASSAGE OF THIS RESOLUTION.

WHEREAS, the City Council of the City of Sidney, Montana, heretofore created Special Improvement District No. 104, and sold bonds of said special improvement district in the amount of $665,000.00 payable over a period of twenty years, and made and constructed the improvements within said district as provided for in the proceedings creating said district and authorizing the financing; and

WHEREAS, the City Council heretofore levied and assessed a tax upon all property within said district to defray the cost of making said improvements and to pay principal and interest thereon in installments over a period of twenty years;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA:

1. That to pay the installments due upon assessments made for constructing the improvements with Special Improvement District No. 104, there is hereby levied and assessed a tax upon all property in said district in the amount of $45,861 which tax is the total amount of the installments due in fiscal year beginning July 1, 2026 and ending June 30, 2027.

2. A description of each lot and parcel of land within said district, the original total assessment applicable to said lot or parcel, and the amount of the installment due and which shall become delinquent after November 30, 2026, is shown and set forth in a schedule attached to this resolution and by this specific reference made a part hereof.

3. The City Council will be in session in the Council Chambers in the City Hall on the 31st day of August, 2026, at which time and place the Council will hear any and all objections to the final adoption of this resolution and the City Clerk is hereby directed to publish in the Sidney Herald of Sidney, Montana, a notice stating that said resolution is on file in her office, subject to inspection, and stating when and where objections to said resolution will be heard.

PASSED, APPROVED, AND ADOPTED THIS 31st day of August, 2026.

____
MAYOR

ATTEST:

____
CITY CLERK

RESOLUTION NO. 3982

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AND ASSESSING A TAX UPON ALL REAL PROPERTY IN THE CITY-WIDE MAINTENANCE DISTRICT IN THE CITY OF SIDNEY, MONTANA, FOR THE FISCAL YEAR COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027 FOR THE PURPOSE OF DEFRAYING THE COST OF SNOW REMOVAL WITHIN THE CITY LIMITS OF THE CITY OF SIDNEY, MONTANA.

WHEREAS, Resolution No. 3530 provides for the levy of a special tax against the real estate within the City-Wide Maintenance District established by Ordinance 571 to defray the cost of snow removal within the said District.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SIDNEY:

That to defray the cost and expense of the maintenance improvements in said maintenance district, there is hereby levied and assessed a tax upon the property as listed for the fiscal year commencing July 1, 2026 and ending June 30, 2027, amounting to the sum of $222,100; and that said tax shall become delinquent after the 30th day of November, 2026; that the description of each lot or parcel of land within the said City-Wide Maintenance District, which is hereby levied upon and assessed, with the name of the owner as far as known, and the amount of payment for the fiscal year above stated within said City-Wide Maintenance District hereto attached to this resolution and by this specific reference made a part hereof.

That the sum so levied and assessed against said real property shall be collected by the City Treasurer and when so collected, shall be placed to the credit of a separate fund known as the City-Wide Snow Removal Fund.

The City Council is in session in the Council Chambers in the City Hall on the 31st day of August, 2026, at 6:30 P.M. at which time and place the Council will hear any objections to the final adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED THIS 31st day of August, 2026.

____
MAYOR

ATTEST:

____
CITY CLERK

RESOLUTION NO. 3983

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SIDNEY, MONTANA LEVYING AND ASSESSING A TAX UPON ALL REAL PROPERTY IN THE CITY-WIDE MAINTENANCE DISTRICT IN THE CITY OF SIDNEY, MONTANA, FOR THE FISCAL YEAR COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027 FOR THE PURPOSE OF DEFRAYING THE COST OF MAINTENANCE FOR CITY STREETS, ALLEYS, SIDEWALKS, AND CURB AND GUTTER WITHIN THE CITY LIMITS OF THE CITY OF SIDNEY, MONTANA.

WHEREAS, Resolution No. 3530 provides for the levy of a special tax against the real estate within the City-Wide Maintenance District established by Ordinance 521 to defray the cost of maintenance of city streets, alleys, sidewalks, and curb and gutter within the said District.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SIDNEY:

That to defray the cost and expense of the maintenance improvements in said maintenance district, there is hereby levied and assessed a tax upon the property as listed for the fiscal year commencing July 1, 2026 and ending June 30, 2027, amounting to the sum of $554,730; and that said tax shall become delinquent after the 30th day of November, 2026; that the description of each lot or parcel of land within the said City-Wide Maintenance District, which is hereby levied upon and assessed, with the name of the owner as far as known, and the amount of payment for the fiscal year above stated within said City-Wide Maintenance District hereto attached to this resolution and by this specific reference made a part hereof.

That the sum so levied and assessed against said real property shall be collected by the City Treasurer and when so collected, shall be placed to the credit of a separate fund know as the City-Wide Maintenance District.

The City Council is in session in the Council Chambers in the City Hall on the 31st day of August, 2026 at 6:30 P.M. at which time and place the Council will hear any objections to the final adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED THIS 31st day of August, 2026.

____

MAYOR

ATTEST:

____

CITY CLERK

RESOLUTION NO. 3984

A RESOLUTION ADOPTING AND FIXING THE ALL-PURPOSE ANNUAL MILL LEVY FOR THE FISCAL YEAR 2026-2027 FOR THE CITY OF SIDNEY, MONTANA.

BE IT RESOLVED BY THE CITY OF SIDNEY, MONTANA, that in accordance with the provisions of section 7-6-4451 MCA, 1981, the All Purpose annual mill levy is hereby adopted and levied upon all taxable property to support general governmental activities in the City of Sidney, Montana; amount reflects 2025 taxable value. Figures subject to change based on Montana Department of Revenue 2025 Certified Taxable Valuation.

All Purpose annual Mill Levy……	151.27
Airport……………………………	2.25
Liability Insurance……………….	6.00
Library……………………………	0.00
Storm Disaster……………………	1.00
P.E.R.S…………………………...	10.75
Health Insurance…………………	23.50
Fire Relief………………………..	9.75
Total………………………………	204.52

PASSED, APPROVED, AND ADOPTED this 31st day of August, 2026.

____
MAYOR

ATTEST:

____
CITY CLERK

Resolution # 3985

A RESOLUTION CREATEING THE LARGE TAXPAYER RESERVE FUND AND COMBINING VARIOUS CIPS

WHEREAS, MCA 7-6-620 allows the City of Sidney to establish a Large Taxpayer Reserve Fund, to create a protected reserve account buffering the municipal budget against the lose of a major industrial or commercial taxpayer, and;

WHEREAS, the City has decided to establish such a fund, and;

WHEREAS, the City maintains various Capital Improvement Plans which have overlapping purposes, and;

WHEREAS, the City intends to combine these Capital Improvement Plans in order to better utilize available funding,

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Fund #2385, the Large Taxpayer Reserve is established.

2. Funds numbers 2060, 206 and 4016 (Parks Facilities) are hereby combined with Fund #40015-Parks CIP

3. Fund #4031(Streets Construction) is hereby combined with Fund #4030-Streets

4. Fund #2063 is hereby combined with Fund #4060-Enhancement Project-Path

5. The City Clerk-Treasurer is directed to take all steps necessary to combine these funds.

Adopted this ____ day of ____________, 2026.

____
Mayor

ATTEST:

____
Clerk/Treasurer of the City of Sidney