City of Libby
Libby Montana
www.cityoflibby.com

PO Box 1428
952 E. Spruce Street
Libby MT, 59923
(406) 293-2731
Fax (406) 293-4090

BUDGET COMMITTEE MEETING

JULY 30, 2025 @ 12:00PM

COUNCIL CHAMBERS – CITY HALL

- Call Meeting to Order

  1. Approve Minutes of July 16, 2025, meeting.
  2. Review of revenue/disbursement updated budget.
  3. Other.

- Public Comment

- Adjournment

Posted: 7/28/25

1000 GENERAL

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
310000 TAXES										
311010 Real Property Taxes	415,043	419,127	440,539	450,585	463,093	97%	472,865	_____	472,865	102%
312000 Penalty & Interest on	178	1,218	1,652	1,797	1,220	147%	1,400	_____	1,400	115%
314140 Local Option Tax	57,037	91,865	94,794	98,557	81,500	121%	95,000	_____	95,000	117%
314150 3% Cannabis Tax				36,496	13,000	281%	32,000	_____	32,000	246%
Group:	472,258	512,210	536,985	587,435	558,813	105%	601,265	0	601,265	108%
320000 LICENSES AND PERMITS										
321020 Coin Operated Amusement	325	300	300	300	300	100%	300	_____	300	100%
322010 Alcoholic Beverage	7,440	7,660	9,035	8,634	7,500	115%	8,200	_____	8,200	109%
322020 Business Licenses	29,730	30,909	30,360	30,546	30,590	100%	30,500	_____	30,500	100%
322025 Business Licenses Late			25		35	0%	_____	_____	0	0%
323010 Building Permits	47,681	30,422			0	0%	_____	_____	0	0%
323020 Sidewalk Encroachment	6				0	0%	_____	_____	0	0%
323031 Chicken Permits					0	0%	150	_____	150	*****%
323050 Street Opening Permits	545	1,700	700	3,740	900	416%	900	_____	900	100%
Group:	85,727	70,991	40,420	43,220	39,325	110%	40,050	0	40,050	102%
330000 INTERGOVERNMENTAL REVENUES										
331072 CDBG Growth Plan			37,500		0	0%	_____	_____	0	0%
331178 DUI Task Force STEP Grant	1,008				0	0%	_____	_____	0	0%
334002 MAIN ST Grant		8,000			0	0%	_____	_____	0	0%
335110 Live Card Game Table			450	300	450	67%	300	_____	300	67%
335120 Video Gaming Machine	21,400	22,625	20,425	20,775	21,250	98%	20,500	_____	20,500	96%
335230 HB 124 Ent.	602,656	619,913	638,845	658,143	658,143	100%	662,785	_____	662,785	101%
337001 Police Special Grants					0	0%	1	_____	1	*****%
Group:	625,064	650,538	697,220	679,218	679,843	100%	683,586	0	683,586	101%
340000 CHARGES FOR SERVICES										
341010 Misc. Collection	313				0	0%	_____	_____	0	0%
342010 Law Enforcement Fees	1,521				500	0%	_____	_____	0	0%
343320 Sales of Cemetery Plots	22,370	17,660	16,600	13,500	16,500	82%	16,500	_____	16,500	100%
343340 Opening & Closing Charges	20,520	11,640	26,220	34,850	16,200	215%	23,000	_____	23,000	142%
343350 Perpetual Care Niche Wall	705				260	0%	_____	_____	0	0%
346040 Camping Facilities Fees	5,410	5,356	5,314	5,256	5,360	98%	5,330	_____	5,330	99%
346050 Fireman's Park Dumping	1,241	620	319	739	775	95%	675	_____	675	87%
Group:	52,080	35,276	48,453	54,345	39,595	137%	45,505	0	45,505	115%
350000 FINES AND FORFEITURES										
351030 City Courts	37,544	36,830	37,858	33,225	37,500	89%	37,000	_____	37,000	99%
351031 Vic Witness	-100	654	300		475	0%	200	_____	200	42%
351040 Victim Witness Program	-1,343				0	0%	_____	_____	0	0%
Group:	36,101	37,484	38,158	33,225	37,975	87%	37,200	0	37,200	98%

1000 GENERAL

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
360000 MISCELLANEOUS REVENUE										
361000 Rents/Leases	73,241	75,542	76,693	65,793	75,160	88%	72,700	_____	72,700	97%
361001 LCRFD Firehall Rent	12,000	12,000	12,000	12,000	12,000	100%	12,000	_____	12,000	100%
362000 Miscellaneous Revenue	71,661	21,026	24,066	35,056	32,020	109%	25,500	_____	25,500	80%
362003 Tree Trimming					1,000	0%	_____	_____	0	0%
365001 DNRC - Arbor Day Grant		850	850	850	850	100%	850	_____	850	100%
365007 MUCFA-Tree Care Grant					0	0%	5,000	_____	5,000	*****%
367000 Sale of Junk or Salvage			11,900		0	0%	500	_____	500	*****%
Group:	156,902	109,418	125,509	113,699	121,030	94%	116,550	0	116,550	96%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,716	6,995	35,018	34,264	30,000	114%	30,000	_____	30,000	100%
Group:	3,716	6,995	35,018	34,264	30,000	114%	30,000	0	30,000	100%
Fund:	1,431,848	1,422,912	1,521,763	1,545,406	1,506,581	103%	1,554,156	0	1,554,156	103%

2350 Local Government Study Commission

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
310000 TAXES										
314130 Local Government Study				26,029	30,000	87%	3,971	_____	3,971	13%
Group:				26,029	30,000	87%	3,971	0	3,971	13%
Fund:				26,029	30,000	87%	3,971	0	3,971	13%

2386 IP SETTLEMENT

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
360000 MISCELLANEOUS REVENUE										
362011 INTERNATIONAL PAPER					0	0%	1,464,407	_____	1,464,407	*****%
Group:					0	0%	1,464,407	0	1,464,407	*****%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	5,559	6,887	27,214	25,222	23,000	110%	60,000	_____	60,000	261%
Group:	5,559	6,887	27,214	25,222	23,000	110%	60,000	0	60,000	261%
Fund:	5,559	6,887	27,214	25,222	23,000	110%	1,524,407	0	1,524,407	6628%

2387 Special Grants

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUES										
337001 Police Special Grants			16,840	32,656	59,000	55%	50,000	_____	50,000	85%
337002 Streets Special Grants			4,500	6,448	5,000	129%	5,000	_____	5,000	100%
337003 City Special Grants			39,372	28,160	25,000	113%	25,000	_____	25,000	100%
Group:			60,712	67,264	89,000	76%	80,000	0	80,000	90%
Fund:			60,712	67,264	89,000	76%	80,000	0	80,000	90%

2394 Building Code Enforcement

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
320000 LICENSES AND PERMITS										
323010 Building Permits			37,198	57,019	50,000	114%	50,000	_____	50,000	100%
Group:			37,198	57,019	50,000	114%	50,000	0	50,000	100%
Fund:			37,198	57,019	50,000	114%	50,000	0	50,000	100%

2410 Lighting Maint.

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
360000 MISCELLANEOUS REVENUE										
363010 Maintenance Assessments	65,450	64,755	69,162	64,335	70,000	92%	68,000	_____	68,000	97%
363040 Penalty & Interest	99	160	270	173	200	87%	200	_____	200	100%
Group:	65,549	64,915	69,432	64,508	70,200	92%	68,200	0	68,200	97%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	854	1,658	5,376	5,176	5,200	100%	5,000	_____	5,000	96%
Group:	854	1,658	5,376	5,176	5,200	100%	5,000	0	5,000	96%
Fund:	66,403	66,573	74,808	69,684	75,400	92%	73,200	0	73,200	97%

2510 Street Maint (Sprinkling)

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
360000 MISCELLANEOUS REVENUE										
363010 Maintenance Assessments	147,698	146,132	156,079	145,192	160,000	91%	148,000	_____	148,000	93%
363040 Penalty & Interest	226	361	609	340	400	85%	300	_____	300	75%
Group:	147,924	146,493	156,688	145,532	160,400	91%	148,300	0	148,300	92%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	375	680	3,816	5,571	3,000	186%	5,000	_____	5,000	167%
Group:	375	680	3,816	5,571	3,000	186%	5,000	0	5,000	167%
Fund:	148,299	147,173	160,504	151,103	163,400	92%	153,300	0	153,300	94%

2820 Gas Tax HB 76

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	63,858	68,334	142,730	154,984	159,946	97%	160,787	_____	160,787	101%
Group:	63,858	68,334	142,730	154,984	159,946	97%	160,787	0	160,787	101%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	536	1,012	6,132	8,970	5,000	179%	5,000	_____	5,000	100%
Group:	536	1,012	6,132	8,970	5,000	179%	5,000	0	5,000	100%
Fund:	64,394	69,346	148,862	163,954	164,946	99%	165,787	0	165,787	101%

2821 SB 536/HB 473 BARSSA

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUES										
334200 SLIPA Grant - HB 355					231,304	0%	231,304	_____	231,304	100%
335041 SB 536/HB 473 BaRSSA	73,155	82,030	455,952		0	0%	_____	_____	0	0%
Group:	73,155	82,030	455,952		231,304	0%	231,304	0	231,304	100%
Fund:	73,155	82,030	455,952		231,304	0%	231,304	0	231,304	100%

2959 Community Development Fund

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
360000 MISCELLANEOUS REVENUE										
362000 Miscellaneous Revenue		15,300		75,000	0	***%	5,000	_____	5,000	*****%
Group:		15,300		75,000	0	***%	5,000	0	5,000	*****%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	419	13,821	76,964	75,795	65,000	117%	65,000	_____	65,000	100%
373010 Interest on Economic	529	234	168	268	375	71%	172	_____	172	46%
373020 Principal on Economic	26,616	11,911	1,977	1,877	2,000	94%	1,974	_____	1,974	99%
Group:	27,564	25,966	79,109	77,940	67,375	116%	67,146	0	67,146	100%
Fund:	27,564	41,266	79,109	152,940	67,375	227%	72,146	0	72,146	107%

2992 American Recovery Plan Act

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUES										
331991 American Recovery Plan	712,001	613,125	959,106	185,897	147,018	126%	_____	_____	0	0%
Group:	712,001	613,125	959,106	185,897	147,018	126%	0	0	0	0%
Fund:	712,001	613,125	959,106	185,897	147,018	126%	0	0	0	0%

3200 MINERAL AVE. SID PROJECT

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
360000 MISCELLANEOUS REVENUE										
363001 Mineral Avenue Special	1,229	1,750	3,657	2,277	2,150	106%	2,150	_____	2,150	100%
363040 Penalty & Interest	325		6	7	50	14%	10	_____	10	20%
Group:	1,554	1,750	3,663	2,284	2,200	104%	2,160	0	2,160	98%
Fund:	1,554	1,750	3,663	2,284	2,200	104%	2,160	0	2,160	98%

5210 WATER UTILITY

Account	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUES										
331012 CDBG Grant for Water	278,614				0	0%	_____	_____	0	0%
331075 DNRC/RRGL Grant Water	62,500				0	0%	_____	_____	0	0%
331076 TSEP Grant Water System	697,691				0	0%	_____	_____	0	0%
334003 MLIA Grant	5,126				0	0%	_____	_____	0	0%
334004 MCEP Grant - Preliminary					0	0%	15,000	_____	15,000	*****%
334005 RRGL Grant - Prelimiinary					0	0%	15,000	_____	15,000	*****%
334006 MCEP - Libby Creek					460,000	0%	460,000	_____	460,000	100%
Group:	1,043,931				460,000	0%	490,000	0	490,000	107%
340000 CHARGES FOR SERVICES										
343021 Metered Water Sales	1,533,168	1,588,476	1,566,181	1,900,520	1,714,600	111%	2,220,500	_____	2,220,500	130%
343022 Unmetered Water Sales		1,200	800	1,200	1,200	100%	1,200	_____	1,200	100%
343023 Bulk Water Sales	677	730	392	1,257	300	419%	400	_____	400	133%
343027 Miscellaneous Water	3,934		1,800		0	0%	_____	_____	0	0%
343028 Water Plant Investment	500	10,942	18,560	23,489	13,200	178%	18,500	_____	18,500	140%
Group:	1,538,279	1,601,348	1,587,733	1,926,466	1,729,300	111%	2,240,600	0	2,240,600	130%
360000 MISCELLANEOUS REVENUE										
362000 Miscellaneous Revenue		12,161	6,580	6,182	3,000	206%	4,000	_____	4,000	133%
363040 Penalty & Interest	325	5	21	533	50	***%	200	_____	200	400%
Group:	325	12,166	6,601	6,715	3,050	220%	4,200	0	4,200	138%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	16,502	21,786	95,684	103,768	80,000	130%	90,000	_____	90,000	113%
Group:	16,502	21,786	95,684	103,768	80,000	130%	90,000	0	90,000	113%
Fund:	2,599,037	1,635,300	1,690,018	2,036,949	2,272,350	90%	2,824,800	0	2,824,800	124%

5310 SEWER UTILITY

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
330000 INTERGOVERNMENTAL REVENUES										
331010 CDBG 1st and Montana Lift					0	0%	434,000	_____	434,000	*****%
331073 RRGL/DNRC 1st and Montana					0	0%	125,000	_____	125,000	*****%
331077 DLA Grant Sewer System	56,712	352,703		-10,714	0	***%	_____	_____	0	0%
334061 MT COAL Waste Water PLC			2,014	378,747	464,000	82%	464,000	_____	464,000	100%
334062 DNRC/RRGL Waste Water PLC		23,265		77,688	125,000	62%	125,000	_____	125,000	100%
334063 CDBG Waste Water PLC			51,081	530,937	600,000	88%	600,000	_____	600,000	100%
334064 MCEP 1st & Montana Lift					1	0%	500,000	_____	500,000	*****%
Group:	56,712	375,968	53,095	976,658	1,189,001	82%	2,248,000	0	2,248,000	189%
340000 CHARGES FOR SERVICES										
343031 Sewer Service Charges	708,141	743,762	776,040	1,044,010	899,300	116%	1,274,000	_____	1,274,000	142%
343034 Sewer Plant Investment	500	19,670	33,493	15,272	23,133	66%	23,000	_____	23,000	99%
343036 Miscellaneous Sewer	1,100	130		1,200	1,200	100%	1,200	_____	1,200	100%
Group:	709,741	763,562	809,533	1,060,482	923,633	115%	1,298,200	0	1,298,200	141%
360000 MISCELLANEOUS REVENUE										
362000 Miscellaneous Revenue		5,104	1,110		1,200	0%	100	_____	100	8%
363040 Penalty & Interest	5	9	12	50	50	100%	50	_____	50	100%
Group:	5	5,113	1,122	50	1,250	4%	150	0	150	12%
370000 INVESTMENT EARNINGS										
371010 Investment Earnings	3,319	5,328	26,374	30,064	20,000	150%	28,000	_____	28,000	140%
Group:	3,319	5,328	26,374	30,064	20,000	150%	28,000	0	28,000	140%
Fund:	769,777	1,149,971	890,124	2,067,254	2,133,884	97%	3,574,350	0	3,574,350	168%

7120 FIRE RELIEF AGENCY FUND

Account	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Rec. 24-25	Prelim. Budget 25-26	Budget Change 25-26	Final Budget 25-26	% Old Budget 25-26
310000 TAXES										
311010 Real Property Taxes	55,688	53,243	55,181	53,374	51,645	103%	54,669	_____	54,669	106%
Group:	55,688	53,243	55,181	53,374	51,645	103%	54,669	0	54,669	106%
Fund:	55,688	53,243	55,181	53,374	51,645	103%	54,669	0	54,669	106%
Grand Total:	5,955,279	5,289,576	6,164,214	6,604,379	7,008,103		10,364,250	0	10,364,250	

1000 GENERAL

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
410200	Executive Servicees(council)										
110	Salaries and Wages	34,258	36,738	38,322	40,122	36,738	109%	36,738	_____	36,738	100%
140	Employer Contributions	3,935	3,331	3,618	4,057	3,881	105%	3,820	_____	3,820	98%
210	Office Supplies and Mater	1,196	2,078	613	3,269	1,300	251%	3,800	_____	3,800	292%
223	Grocery	441	337	1,101	669	1,465	46%	1,465	_____	1,465	100%
311	Postage,box rent,freight	269	92	135	3	300	1%	300	_____	300	100%
330	Subscriptions, Membership	2,033	4,406	5,821	8,781	5,900	149%	7,580	_____	7,580	128%
336	Public Relations	188	132			250	0%	250	_____	250	100%
341	Phone Utility Services	771	1,208	790	500	800	63%	800	_____	800	100%
350	Professional Services	698	1,252	28	200	800	25%	800	_____	800	100%
370	Training	1,609	424	1,991	3,690	4,000	92%	4,000	_____	4,000	100%
383	Emergency Relief (2 Mills					9,600	0%	9,600	_____	9,600	100%
	Account:	45,398	49,998	52,419	61,291	65,034	94%	69,153	0	69,153	106%
410360	City Court										
394	Contract with Justice Cou	33,672		34,346	34,346	34,347	100%	34,861	_____	34,861	101%
	Account:	33,672		34,346	34,346	34,347	100%	34,861	0	34,861	101%
410500	Financial Services										
110	Salaries and Wages	33,932	16,996	18,370	12,648	11,740	108%	12,275	_____	12,275	105%
140	Employer Contributions	9,717	8,160	9,184	6,031	4,095	147%	5,931	_____	5,931	145%
210	Office Supplies and Mater	1,085	3,050	2,212	694	4,050	17%	4,050	_____	4,050	100%
212	Small Items of Equipment	205	550			0	0%	_____	_____	0	0%
251	Miscellaneous	5,662				0	0%	_____	_____	0	0%
311	Postage,box rent,freight	98	73	268	25	300	8%	300	_____	300	100%
330	Subscriptions, Membership	304	479	959	675	1,000	68%	1,000	_____	1,000	100%
341	Phone Utility Services	714	588	284		0	0%	_____	_____	0	0%
350	Professional Services	139	139	139		200	0%	200	_____	200	100%
353	Accounting and Auditing	32,919	26,627	18,500	25,307	27,000	94%	27,000	_____	27,000	100%
355	Black Mountain Software	5,400	4,978	5,476	6,018	6,023	100%	7,362	_____	7,362	122%
370	Training	2,030	2,742	2,759	3,201	4,500	71%	4,500	_____	4,500	100%
610	Principal					6,000	0%	6,000	_____	6,000	100%
620	Interest					1,500	0%	1,500	_____	1,500	100%
	Account:	92,205	64,382	58,151	54,599	66,408	82%	70,118	0	70,118	106%
410600	Elections										
359	Lincoln County Election S	4,671		10,356		10,000	0%	10,000	_____	10,000	100%
	Account:	4,671		10,356		10,000	0%	10,000	0	10,000	100%
411030	Planning										
354	Architectural, Engineerin	4,637	5,727	14,400	3,106	10,000	31%	10,000	_____	10,000	100%
	Account:	4,637	5,727	14,400	3,106	10,000	31%	10,000	0	10,000	100%
411100	Legal Services										
351	Additional Legal Services		22,096	8,615	7,226	10,000	72%	10,000	_____	10,000	100%
352	Legal Contract Services	39,462	43,439	44,952	46,421	46,386	100%	47,403	_____	47,403	102%
	Account:	39,462	65,535	53,567	53,647	56,386	95%	57,403	0	57,403	102%

1000 GENERAL

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
411200	Facilities Administration(city hall)										
210	Office Supplies and Mater	3,008	11,142	19,190	11,248	24,220	46%	16,652		16,652	69%
220	Operating Supplies				7,600	0	***%			0	0%
223	Grocery	170	602	260	205	250	82%	250		250	100%
224	Janitorial Supplies	3,928	3,769	2,344	2,444	3,700	66%	3,700		3,700	100%
230	Repair/Maintenance suppli	11,501	7,219	9,932	10,338	12,000	86%	12,000		12,000	100%
231	Gas, Oil, Diesel Fuel, Gr		25	10	316	600	53%	600		600	100%
311	Postage,box rent,freight	285	375	615	681	350	195%	350		350	100%
330	Subscriptions, Membership					0	0%	8,100		8,100	*****%
340	Electic Utility Services	30,071	28,921	27,546	30,056	33,000	91%	33,000		33,000	100%
341	Phone Utility Services	1,066	2,088	2,824	3,491	3,500	100%	3,600		3,600	103%
354	Architectural, Engineerin	347				0	0%			0	0%
360	Repairs/Maint Services	6,599	4,737	12,285	11,958	34,000	35%	25,900		25,900	76%
370	Training		4,260	1,869	3,651	5,630	65%	5,630		5,630	100%
388	Maintenance Service Contr	1,140	2,280	2,280	3,406	3,580	95%	3,580		3,580	100%
395	Landfill Services	815	665	766	1,195	650	184%	1,541		1,541	237%
398	Maintenance contract serv	16,800	16,800	20,300	20,300	22,800	89%	22,800		22,800	100%
399	Cleaning Contracted Servi	15,000	15,125	16,300	16,200	16,200	100%	16,200		16,200	100%
592	Propery Tax Fees				167	172	97%	172		172	100%
	Account:	90,730	98,008	116,521	123,256	160,652	77%	154,075	0	154,075	96%
411240	Facilities Improvements-City Hall Roof										
610	Principal	7,413				3,400	0%	3,400		3,400	100%
620	Interest	567				300	0%	300		300	100%
	Account:	7,980				3,700	0%	3,700	0	3,700	100%
420100	Law Enforcement Services										
110	Salaries and Wages	286,238	307,243	281,284	345,168	343,208	101%	361,300		361,300	105%
140	Employer Contributions	90,527	94,564	94,049	109,837	122,543	90%	128,470		128,470	105%
210	Office Supplies and Mater	6,966	3,189	5,065	1,540	5,300	29%	5,300		5,300	100%
220	Operating Supplies	3,230	4,485	4,253	3,287	4,600	71%	4,600		4,600	100%
225	Police Protective Clothin	636		6,186	2,122	6,650	32%	9,650		9,650	145%
227	Firearm Supplies	6,471	6,372	17,992	11,965	3,000	399%	3,000		3,000	100%
230	Repair/Maintenance suppli	2,889	3,439	666	233	2,500	9%	2,500		2,500	100%
231	Gas, Oil, Diesel Fuel, Gr	14,719	11,146	10,477	10,684	9,500	112%	10,500		10,500	111%
232	Motor Vehicle Parts	3,978	5,149	8,794	8,404	5,500	153%	5,500		5,500	100%
311	Postage,box rent,freight	158	136	389	258	400	65%	400		400	100%
330	Subscriptions, Membership	2,228	2,992	6,334	7,153	5,900	121%	5,900		5,900	100%
331	Body Camera Fee	3,414	3,414		3,493	3,650	96%	3,650		3,650	100%
341	Phone Utility Services	3,877	5,448	4,472	6,189	5,920	105%	6,190		6,190	105%
350	Professional Services	1,761	1,852	2,180	1,080	2,300	47%	2,300		2,300	100%
360	Repairs/Maint Services	251	281	608	344	500	69%	500		500	100%
370	Training	3,825	2,494	6,558	2,504	9,500	26%	9,500		9,500	100%
371	Police Academy	1,545		1,500	5,508	3,000	184%	4,128		4,128	138%
388	Maintenance Service Contr	713	713	713	1,200	1,200	100%	1,200		1,200	100%
397	911 contract service	57,700	57,700	57,700	60,000	60,000	100%	60,000		60,000	100%
	Account:	491,126	510,617	509,220	580,969	595,171	98%	624,588	0	624,588	105%

1000 GENERAL

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
420400	Fire Protection & Control										
110	Salaries and Wages	9,487	12,220	12,690	13,630	12,220	112%	12,430	_____	12,430	102%
140	Employer Contributions	5,760	3,400	3,444	3,959	3,294	120%	3,515	_____	3,515	107%
210	Office Supplies and Mater	92	408	107	139	225	62%	225	_____	225	100%
222	Chemical, Laboratory & Me		1,622	1,299	2,172	2,000	109%	2,000	_____	2,000	100%
224	Janitorial Supplies	689	359	157	113	500	23%	500	_____	500	100%
229	Fire Operating Equipment	11,233	9,227	6,400	7,015	11,000	64%	11,000	_____	11,000	100%
230	Repair/Maintenance suppli	2,603	2,361	3,072	2,528	3,500	72%	3,500	_____	3,500	100%
231	Gas, Oil, Diesel Fuel, Gr	6,635	5,599	5,076	3,471	6,500	53%	6,500	_____	6,500	100%
232	Motor Vehicle Parts	255				0	0%	_____	_____	0	0%
311	Postage,box rent,freight	13			18	500	4%	500	_____	500	100%
340	Electic Utility Services	4,860	5,055	4,516	4,617	5,000	92%	5,000	_____	5,000	100%
341	Phone Utility Services	2,160	2,616	2,985	2,986	3,000	100%	3,000	_____	3,000	100%
366	Building Maintenance		1,000	2,036	162	2,000	8%	2,000	_____	2,000	100%
370	Training				7,500	7,500	100%	_____	_____	0	0%
388	Maintenance Service Contr		713	713	1,200	1,200	100%	1,200	_____	1,200	100%
391	LINCOLN COUNTY RURAL EMPL	40,485	40,485	40,488	42,640	42,640	100%	42,640	_____	42,640	100%
393	Contract Fire Services	10,000	10,000	10,000	10,000	10,000	100%	10,000	_____	10,000	100%
533	Machinery and Eqipment Re	2,500	2,500	2,500	735	2,500	29%	2,500	_____	2,500	100%
940	Machinery & Equipment	1,971	3,002	2,200	3,758	4,000	94%	4,000	_____	4,000	100%
	Account:	98,743	100,567	97,683	106,643	117,579	91%	110,510	0	110,510	94%
420402	Fire hall roof loan intercap										
610	Principal	2,905				2,700	0%	2,700	_____	2,700	100%
620	Interest	333				800	0%	800	_____	800	100%
	Account:	3,238				3,500	0%	3,500	0	3,500	100%
420500	Building Inspector										
110	Salaries and Wages	36,977	22,545			0	0%	_____	_____	0	0%
140	Employer Contributions	3,477	2,015			0	0%	_____	_____	0	0%
220	Operating Supplies	38	13			0	0%	_____	_____	0	0%
311	Postage,box rent,freight	131	33			0	0%	_____	_____	0	0%
330	Subscriptions, Membership	145	238			0	0%	_____	_____	0	0%
341	Phone Utility Services	838	1,035			0	0%	_____	_____	0	0%
370	Training	106	1,046			0	0%	_____	_____	0	0%
	Account:	41,712	26,925			0	***%	0	0	0	0%
430101	Public Works Growth Plan										
236	CDBG GRANT		16,012			0	0%	_____	_____	0	0%
742	Main St. Grant		4,000			0	0%	_____	_____	0	0%
743	City Portion of Grants		2,042			0	0%	_____	_____	0	0%
	Account:		22,054			0	***%	0	0	0	0%
430200	Road & Street Services										
110	Salaries and Wages	7,839	10,461	11,832	13,929	11,781	118%	12,077	_____	12,077	103%
140	Employer Contributions	3,805	3,293	2,851	4,019	4,074	99%	5,165	_____	5,165	127%
210	Office Supplies and Mater	418	481	741	932	400	233%	400	_____	400	100%
212	Small Items of Equipment	3,121	2,514	2,420	2,295	2,500	92%	2,500	_____	2,500	100%

1000 GENERAL

Account	Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
220	Operating Supplies	3,255	4,234	4,465	3,877	3,500	111%	3,500	_____	3,500	100%
221	Agriculture & Horticultur	2,765	840	4,118	5,355	9,500	56%	4,500	_____	4,500	47%
222	Chemical, Laboratory & Me	674	97	942	524	1,000	52%	1,000	_____	1,000	100%
223	Grocery	38	372		35	100	35%	100	_____	100	100%
224	Janitorial Supplies	1,197	829	639	1,428	1,500	95%	1,500	_____	1,500	100%
230	Repair/Maintenance suppli			24	122	0	***%	_____	_____	0	0%
231	Gas, Oil, Diesel Fuel, Gr	15,936	18,949	23,700	16,591	23,000	72%	23,000	_____	23,000	100%
232	Motor Vehicle Parts	27,498	27,222	20,886	26,649	29,000	92%	29,000	_____	29,000	100%
234	Painting Supplies		2,310	939	2,000	3,000	67%	3,000	_____	3,000	100%
239	Tools					0	0%	1	_____	1	*****%
242	Sign Parts and Supplies	1,000	1,507	5,702	992	1,000	99%	1,000	_____	1,000	100%
311	Postage,box rent,freight	787	979	1,601	939	1,500	63%	1,500	_____	1,500	100%
320	Printing, Duplicating, Ty	1,031	714	316	516	1,500	34%	1,500	_____	1,500	100%
340	Electic Utility Services	4,356	5,154	4,534	4,476	4,700	95%	4,700	_____	4,700	100%
341	Phone Utility Services	4,148	4,460	4,058	3,299	4,100	80%	4,100	_____	4,100	100%
344	Propane Utility Service	6,759	6,108	5,314	4,633	6,500	71%	6,500	_____	6,500	100%
350	Professional Services	575	503	322	1,499	500	300%	500	_____	500	100%
354	Architectural, Engineerin	1,482	923	1,634	3,403	3,000	113%	3,000	_____	3,000	100%
360	Repairs/Maint Services	804	1,213	1,224	1,311	1,000	131%	1,000	_____	1,000	100%
361	Motor Vehicle Repair and	1,060	90	627	298	1,200	25%	1,200	_____	1,200	100%
368	Roads/ Streets/ Curb Main	2,000	586	82	1,678	2,000	84%	2,000	_____	2,000	100%
370	Training	333	3,236	3,086		1,000	0%	1,000	_____	1,000	100%
478	Winter Mix	3,441	2,495	4,037	2,253	6,000	38%	6,000	_____	6,000	100%
479	Deicer	17,633	15,579	7,244	7,531	19,000	40%	19,000	_____	19,000	100%
610	Principal	7,415				1,000	0%	1,000	_____	1,000	100%
620	Interest	7,687				2,000	0%	2,000	_____	2,000	100%
931	Roads, Streets & Parking	7,379	4,850	9,806	5,117	15,000	34%	15,000	_____	15,000	100%
940	Machinery & Equipment	2,992	6,140	7,268	30,280	5,000	606%	5,000	_____	5,000	100%
	Account:	137,428	126,139	130,412	145,981	165,355	88%	161,743	0	161,743	98%
430262	Sidewalks & Curbs										
368	Roads/ Streets/ Curb Main	66,528	35,913	12,289	8,435	20,000	42%	20,000	_____	20,000	100%
416	Cement & Concrete Supplie		2,370	3,696	1	5,000	0%	5,000	_____	5,000	100%
	Account:	66,528	38,283	15,985	8,436	25,000	34%	25,000	0	25,000	100%
430900	Cemetary Services										
110	Salaries and Wages	17,144	27,004	20,584	26,083	28,175	93%	41,564	_____	41,564	148%
140	Employer Contributions	4,366	8,004	5,746	7,003	7,361	95%	9,565	_____	9,565	130%
220	Operating Supplies	861	737	461	668	800	84%	800	_____	800	100%
221	Agriculture & Horticultur	2,993	742	1,601	1,864	2,000	93%	2,000	_____	2,000	100%
230	Repair/Maintenance suppli	282				0	0%	_____	_____	0	0%
231	Gas, Oil, Diesel Fuel, Gr	196	380	937	801	700	114%	1,000	_____	1,000	143%
232	Motor Vehicle Parts	1,623	1,324	794	547	1,500	36%	1,500	_____	1,500	100%
233	Machinery and Equipment P	1,064	1,346	773	641	2,000	32%	2,000	_____	2,000	100%
311	Postage,box rent,freight	15		24	70	100	70%	100	_____	100	100%
321	Printing, Forms, etc.	210		52	156	600	26%	600	_____	600	100%
340	Electic Utility Services	1,066	1,111	1,027	1,142	1,500	76%	1,200	_____	1,200	80%
354	Architectural, Engineerin					400	0%	400	_____	400	100%

1000 GENERAL

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
355	Black Mountain Software	1,374	2,489	2,736	3,012	3,012	100%	3,682	_____	3,682	122%
360	Repairs/Maint Services	80				0	0%	_____	_____	0	0%
370	Training		50			0	0%	_____	_____	0	0%
	Account:	31,274	43,187	34,735	41,987	48,148	87%	64,411	0	64,411	134%
440600	Animal Control Services										
390	Other Purchased Services	12,000	12,000	12,000	12,000	12,000	100%	12,000	_____	12,000	100%
	Account:	12,000	12,000	12,000	12,000	12,000	100%	12,000	0	12,000	100%
460430	Parks										
110	Salaries and Wages	16,232	27,594	21,038	26,082	28,175	93%	41,564	_____	41,564	148%
140	Employer Contributions	5,504	7,941	6,309	7,004	7,361	95%	9,565	_____	9,565	130%
212	Small Items of Equipment	624	74	265	179	500	36%	500	_____	500	100%
220	Operating Supplies	1,183	1,424	1,319	1,281	1,500	85%	1,500	_____	1,500	100%
221	Agriculture & Horticultur	2,479	930	4,601	2,289	1,365	168%	1,365	_____	1,365	100%
222	Chemical, Laboratory & Me	35	229		60	200	30%	200	_____	200	100%
224	Janitorial Supplies	1,350	1,239	1,916	1,795	1,200	150%	1,200	_____	1,200	100%
230	Repair/Maintenance suppli	1,658	1,000	1,125	505	1,500	34%	1,500	_____	1,500	100%
231	Gas, Oil, Diesel Fuel, Gr	114	444	316	643	500	129%	700	_____	700	140%
232	Motor Vehicle Parts	774	754	706	544	1,200	45%	1,200	_____	1,200	100%
233	Machinery and Equipment P	352	767	545	142	500	28%	500	_____	500	100%
311	Postage,box rent,freight	91	53	180	250	100	250%	100	_____	100	100%
340	Electic Utility Services	5,439	5,469	4,561	5,311	5,500	97%	5,500	_____	5,500	100%
360	Repairs/Maint Services	2,174	1,392	2,674		3,000	0%	3,000	_____	3,000	100%
367	Plumbing, Heating, Electr	10	409	21	67	1,000	7%	1,000	_____	1,000	100%
370	Training		50			0	0%	_____	_____	0	0%
392	Tennis Court Maintenance.	1,000		4,500	1,500	1,500	100%	1,500	_____	1,500	100%
395	Landfill Services			154	893	1,500	60%	1,500	_____	1,500	100%
396	Camp Host Services	1,000	600	1,000	1,400	1,000	140%	1,000	_____	1,000	100%
592	Propery Tax Fees				150	150	100%	150	_____	150	100%
936	Park Bathrooms				250	700	36%	700	_____	700	100%
	Account:	40,019	50,369	51,230	50,345	58,451	86%	74,244	0	74,244	127%
460437	Forestry & Nursery										
200	SUPPLIES	55,936	2,241	149		2,000	0%	2,000	_____	2,000	100%
	Account:	55,936	2,241	149		2,000	0%	2,000	0	2,000	100%
460438	DNRC - Arbor Day Grant										
740	Grant Awards and Indemnit			990	628	850	74%	850	_____	850	100%
	Account:			990	628	850	74%	850	0	850	100%
460439	MUCFA-Tree Care Grant										
740	Grant Awards and Indemnit					0	0%	10,000	_____	10,000	*****%
	Account:					0	***%	10,000	0	10,000	*****%
510300	Other Unallocated Costs										
251	Miscellaneous	531	610			1,000	0%	1,000	_____	1,000	100%
350	Professional Services				372	5,000	7%	5,000	_____	5,000	100%

1000 GENERAL

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
510 Insurance		38,029	46,424	48,394	48,327	66,000	73%	50,000	_____	50,000	76%
	Account:	38,560	47,034	48,394	48,699	72,000	68%	56,000	0	56,000	78%
521000 Interfund Operating Transfers Out											
820 Transfers to Other Funds		-15,547	100,000	260,000		0	0%	_____	_____	0	0%
	Account:	-15,547	100,000	260,000		0	***%	0	0	0	0%
	Fund:	1,319,772	1,363,066	1,500,558	1,325,933	1,506,581	88%	1,554,156	0	1,554,156	103%
											%

2350 Local Government Study Commission

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
411870	Local Government Review										
210	Office Supplies and Mater					0	0%	1,000	_____	1,000	*****%
251	Miscellaneous					5,000	0%	114	_____	114	2%
311	Postage,box rent,freight					0	0%	2,000	_____	2,000	*****%
320	Printing, Duplicating, Ty				132	0	***%	1,000	_____	1,000	*****%
330	Subscriptions, Membership				663	7,000	9%	1,205	_____	1,205	17%
339	Other Publicity, Subscrip					0	0%	5,000	_____	5,000	*****%
350	Professional Services					3,000	0%	3,000	_____	3,000	100%
358	Other Professional Servic					0	0%	6,000	_____	6,000	*****%
359	Lincoln County Election S					6,000	0%	6,511	_____	6,511	109%
370	Training				2,825	4,000	71%	50	_____	50	1%
390	Other Purchased Services					5,000	0%	_____	_____	0	0%
530	Rent				800	0	***%	-300	_____	(30	*****%
	Account:				4,420	30,000	15%	25,580	0	25,580	85%
	Fund:				4,420	30,000	15%	25,580	0	25,580	85%
											%

2386 IP SETTLEMENT

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
480200	IP Money										
251	Miscellaneous	322,245			875	150,000	1%	150,000	_____	150,000	100%
821	8,000 Gallons Summer Usag				55,684	55,000	101%	60,000	_____	60,000	109%
938	Future Water Distributio	130,438				0	0%	300,000	_____	300,000	*****%
	Account:	452,683			56,559	205,000	28%	510,000	0	510,000	249%
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds		59,769	51,594		0	0%	_____	_____	0	0%
	Account:		59,769	51,594		0	***%	0	0	0	0%
	Fund:	452,683	59,769	51,594	56,559	205,000	28%	510,000	0	510,000	249%
											%

2387 Special Grants

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
411200 Facilities Administration(city hall)											
792	LOR Grant Expenditures			22,535	113,080	25,000	452%	25,000	_____	25,000	100%
	Account:			22,535	113,080	25,000	452%	25,000	0	25,000	100%
420100 Law Enforcement Services											
792	LOR Grant Expenditures			16,790	41,972	59,000	71%	50,000	_____	50,000	85%
	Account:			16,790	41,972	59,000	71%	50,000	0	50,000	85%
430200 Road & Street Services											
792	LOR Grant Expenditures			4,500	6,448	5,000	129%	5,000	_____	5,000	100%
	Account:			4,500	6,448	5,000	129%	5,000	0	5,000	100%
	Fund:			43,825	161,500	89,000	181%	80,000	0	80,000	90%
											%

2394 Building Code Enforcement

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
420531	Building Inspection										
110	Salaries and Wages			30,324	42,052	34,819	121%	40,000	_____	40,000	115%
140	Employer Contributions			2,643	3,674	6,881	53%	9,000	_____	9,000	131%
220	Operating Supplies				195	50	390%	850	_____	850	1700%
311	Postage,box rent,freight			50	35	150	23%	150	_____	150	100%
330	Subscriptions, Membership			152	186	550	34%	550	_____	550	100%
341	Phone Utility Services			724	508	1,150	44%	_____	_____	0	0%
370	Training					400	0%	400	_____	400	100%
530	Rent				-6,000	6,000	***%	6,000	_____	6,000	100%
	Account:			33,893	40,650	50,000	81%	56,950	0	56,950	114%
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds			3,000		0	0%	_____	_____	0	0%
	Account:			3,000		0	***%	0	0	0	0%
	Fund:			36,893	40,650	50,000	81%	56,950	0	56,950	114%
											%

2410 Lighting Maint.

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430263	Utilities										
230	Repair/Maintenance suppli		2,863	70,853		5,000	0%	5,000	_____	5,000	100%
340	Electic Utility Services	43,778	43,421	40,040	43,650	55,000	79%	45,000	_____	45,000	82%
360	Repairs/Maint Services	2,178	17,569	5,382	1,908	117,282	2%	50,000	_____	50,000	43%
610	Principal					1,790	0%	_____	_____	0	0%
620	Interest					110	0%	_____	_____	0	0%
	Account:	45,956	63,853	116,275	45,558	179,182	25%	100,000	0	100,000	56%
	Fund:	45,956	63,853	116,275	45,558	179,182	25%	100,000	0	100,000	56%
											%

2510 Street Maint (Sprinkling)

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430200	Road & Street Services										
110	Salaries and Wages	72,598	101,332	80,887	84,284	74,000	114%	78,457	_____	78,457	106%
140	Employer Contributions	30,801	41,485	31,444	28,275	31,000	91%	30,967	_____	30,967	100%
230	Repair/Maintenance suppli	3,233	5,880	2,405	2,400	10,000	24%	10,000	_____	10,000	100%
610	Principal					5,274	0%	_____	_____	0	0%
620	Interest					326	0%	_____	_____	0	0%
931	Roads, Streets & Parking				20,443	161,085	13%	50,000	_____	50,000	31%
	Account:	106,632	148,697	114,736	135,402	281,685	48%	169,424	0	169,424	60%
521000	Interfund Operating Transfers Out										
820	Transfers to Other Funds	15,547				0	0%	_____	_____	0	0%
	Account:	15,547				0	***%	0	0	0	0%
	Fund:	122,179	148,697	114,736	135,402	281,685	48%	169,424	0	169,424	60%
											%

2820 Gas Tax HB 76

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430200	Road & Street Services										
110	Salaries and Wages	39,498	42,044	46,123	40,263	35,194	114%	36,977	_____	36,977	105%
140	Employer Contributions	17,452	16,156	16,925	13,137	13,027	101%	15,411	_____	15,411	118%
610	Principal					3,485	0%	_____	_____	0	0%
620	Interest					215	0%	215	_____	215	100%
931	Roads, Streets & Parking				18,205	222,304	8%	140,000	_____	140,000	63%
940	Machinery & Equipment			29,350		39,375	0%	39,375	_____	39,375	100%
	Account:	56,950	58,200	92,398	71,605	313,600	23%	231,978	0	231,978	74%
	Fund:	56,950	58,200	92,398	71,605	313,600	23%	231,978	0	231,978	74%
											%

2821 SB 536/HB 473 BARSSA

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430200	Road & Street Services										
900	Capital Outlay	84,077		27,052		0	0%	_____	_____	0	0%
931	Roads, Streets & Parking				30,315	539,657	6%	241,005	_____	241,005	45%
	Account:	84,077		27,052	30,315	539,657	6%	241,005	0	241,005	45%
430201	SLIPA Expenditures										
931	Roads, Streets & Parking					231,304	0%	231,304	_____	231,304	100%
	Account:					231,304	0%	231,304	0	231,304	100%
	Fund:	84,077		27,052	30,315	770,961	4%	472,309	0	472,309	61%
											%

2959 Community Development Fund

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
470300 Ecomonic Development											
700	Grants, Contributions & I	146,148	551,419	1,235	81,072	200,000	41%	200,000	_____	200,000	100%
	Account:	146,148	551,419	1,235	81,072	200,000	41%	200,000	0	200,000	100%
	Fund:	146,148	551,419	1,235	81,072	200,000	41%	200,000	0	200,000	100%
											%

2992 American Recovery Plan Act

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430102 ARPA Expendatures											
947 ARPA		98,876	32,939	859,276	184,350	147,018	125%	_____	_____	0	0%
	Account:	98,876	32,939	859,276	184,350	147,018	125%	0	0	0	0%
	Fund:	98,876	32,939	859,276	184,350	147,018	125%	0	0	0	0%
											%

3200 MINERAL AVE. SID PROJECT

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
490504 SID LOAN PAYBACK TO LADC FUND											
610	Principal	1,616	1,699	1,786	1,877	1,786	105%	1,974	_____	1,974	111%
620	Interest	529	446	359	268	360	74%	172	_____	172	48%
	Account:	2,145	2,145	2,145	2,145	2,146	100%	2,146	0	2,146	100%
	Fund:	2,145	2,145	2,145	2,145	2,146	100%	2,146	0	2,146	100%
											%

5210 WATER UTILITY

Account	Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430500	Water Operating										
110	Salaries and Wages	403,613	390,709	431,289	500,770	520,432	96%	529,268		529,268	102%
140	Employer Contributions	156,215	142,211	156,301	177,324	196,775	90%	210,612		210,612	107%
210	Office Supplies and Mater	2,953	2,417	2,206	4,311	3,300	131%	3,300		3,300	100%
220	Operating Supplies					0	0%	3,000		3,000	*****%
221	Agriculture & Horticultur	173				500	0%	500		500	100%
222	Chemical, Laboratory & Me	63,648	50,756	84,326	75,921	85,029	89%	85,029		85,029	100%
223	Grocery	40	312	342	389	450	86%	450		450	100%
224	Janitorial Supplies	245	927	275	223	400	56%	400		400	100%
226	Clothing and Uniforms(str	373	30			0	0%			0	0%
230	Repair/Maintenance suppli	32,133	47,168	26,764	18,309	35,000	52%	30,000		30,000	86%
231	Gas, Oil, Diesel Fuel, Gr	21,428	23,433	12,598	10,551	20,000	53%	20,000		20,000	100%
232	Motor Vehicle Parts	25,604	18,803	15,291	12,680	20,000	63%	20,000		20,000	100%
238	Repair parts for Water or	56,870	48,050	48,779	131,705	60,000	220%	60,000		60,000	100%
239	Tools					0	0%	2,000		2,000	*****%
251	Miscellaneous	3,733	2,921	2,179	5,616	3,000	187%	3,000		3,000	100%
311	Postage,box rent,freight	9,738	15,719	19,735	10,400	20,500	51%	20,500		20,500	100%
330	Subscriptions, Membership	10,703	11,418	10,712	10,240	11,000	93%	11,000		11,000	100%
340	Electic Utility Services	37,401	28,613	32,752	39,228	37,277	105%	39,800		39,800	107%
341	Phone Utility Services	7,418	9,207	5,967	6,478	7,960	81%	7,960		7,960	100%
344	Propane Utility Service	7,336	6,921	5,518	4,897	6,000	82%	6,000		6,000	100%
350	Professional Services	12,707	3,556	4,482	18,544	20,000	93%	20,000		20,000	100%
352	Legal Contract Services	19,731	21,448	22,476	23,211	23,193	100%	23,702		23,702	102%
353	Accounting and Auditing	21,099	21,541	16,395	23,607	23,000	103%	23,610		23,610	103%
354	Architectural, Engineerin	5,637	1,438	3,896	3,250	12,000	27%	12,000		12,000	100%
355	Black Mountain Software	6,774	7,467	8,214	9,037	9,037	100%	11,043		11,043	122%
356	Montana One Call	340	312	339	333	400	83%	400		400	100%
360	Repairs/Maint Services	3,237	1,704	3,258	4,306	6,000	72%	6,000		6,000	100%
361	Motor Vehicle Repair and	295	34	380	204	1,300	16%	1,300		1,300	100%
366	Building Maintenance	1,250	2,304	7,484	3,122	8,000	39%	8,000		8,000	100%
368	Roads/ Streets/ Curb Main	13,390	900	8,100		0	0%			0	0%
370	Training	1,072	2,812	2,296	3,776	4,000	94%	4,000		4,000	100%
388	Maintenance Service Contr	928	1,855	1,855		2,500	0%	2,500		2,500	100%
390	Other Purchased Services		155		174	300	58%	300		300	100%
471	Asphalt & Asphalt Filler	1,324	4,362	2,953	2,075	8,000	26%	8,000		8,000	100%
510	Insurance	36,818	46,799	48,394	48,327	55,000	88%	50,000		50,000	91%
592	Propery Tax Fees				59	80	74%	80		80	100%
610	Principal	7,674				20,000	0%			0	0%
620	Interest	7,674				20,000	0%			0	0%
931	Roads, Streets & Parking				51,288	20,000	256%	20,000		20,000	100%
938	Future Water Distributio	2,755				0	0%			0	0%
945	Water CIP					0	0%	568,590		568,590	*****%
	Account:	982,329	916,302	985,556	1,200,355	1,260,433	95%	1,812,344	0	1,812,344	144%
430591	Water System Improvements										
228	DNRC GRANT	62,500				0	0%			0	0%
235	TSEP GRANT	711,634				0	0%			0	0%
236	CDBG GRANT	265,700				0	0%			0	0%
	Account:	1,039,834				0	***%	0	0	0	0%

5210 WATER UTILITY

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430592	Water System Mapping										
744	MLIA Grant	3,471				0	0%	_____	_____	0	0%
	Account:	3,471				0	***%	0	0	0	0%
430594	Preliminary Engineering Report										
933	RRGL/DNRC Grant					15,000	0%	15,000	_____	15,000	100%
937	MCEP Grant					15,000	0%	15,000	_____	15,000	100%
	Account:					30,000	0%	30,000	0	30,000	100%
430596	MCEP - Libby Creek Community										
900	Capital Outlay					460,000	0%	460,000	_____	460,000	100%
	Account:					460,000	0%	460,000	0	460,000	100%
490200	RD LOAN WTR DIST. ($2,268k)										
610	Principal	38,531	39,943	40,920	41,887	41,888	100%	42,864	_____	42,864	102%
620	Interest	51,289	49,877	48,900	47,933	47,933	100%	46,957	_____	46,957	98%
621	Asset Replacement			16,310	47,711	82,764	58%	82,764	_____	82,764	100%
	Account:	89,820	89,820	106,130	137,531	172,585	80%	172,585	0	172,585	100%
490201	DNRC COAL SEVERANCE WATER BOND H20 DIST.										
610	Principal	11,929	12,290	12,661	13,044	13,044	100%	13,439	_____	13,439	103%
620	Interest	4,997	4,636	4,265	3,882	3,882	100%	3,488	_____	3,488	90%
	Account:	16,926	16,926	16,926	16,926	16,926	100%	16,927	0	16,927	100%
490202	DNRC WRF - 14298 WATER BOND LOAN										
610	Principal	91,000	93,000	96,000	98,000	98,000	100%	101,000	_____	101,000	103%
620	Interest	30,878	36,450	34,100	31,688	31,688	100%	29,225	_____	29,225	92%
	Account:	121,878	129,450	130,100	129,688	129,688	100%	130,225	0	130,225	100%
490203	DNRC LOAN $800,000 FOR DAM										
610	Principal	37,138	37,975	39,416	40,608	40,608	100%	41,836	_____	41,836	103%
620	Interest	16,346	15,508	14,067	12,876	12,876	100%	11,649	_____	11,649	90%
	Account:	53,484	53,483	53,483	53,484	53,484	100%	53,485	0	53,485	100%
490204	RD BOND FLOWER CREEK DAM($3,200,00.00)										
610	Principal	51,319	54,737	56,191	57,674	57,685	100%	59,217	_____	59,217	103%
620	Interest	78,089	74,671	73,217	71,734	71,724	100%	70,192	_____	70,192	98%
	Account:	129,408	129,408	129,408	129,408	129,409	100%	129,409	0	129,409	100%
490205	RD BOND FLOWER CREEK DAM($490,000.00)										
610	Principal	7,868	8,390	8,845	8,844	8,844	100%	9,079	_____	9,079	103%
620	Interest	11,956	11,434	10,979	10,980	10,981	100%	10,746	_____	10,746	98%
	Account:	19,824	19,824	19,824	19,824	19,825	100%	19,825	0	19,825	100%
521000	Interfund Operating Transfers Out										
800	Other Objects (Losses-Lat			-66,454		0	0%	_____	_____	0	0%
820	Transfers to Other Funds	1,095,830	422,485			0	0%	_____	_____	0	0%
	Account:	1,095,830	422,485	-66,454		0	***%	0	0	0	0%
	Fund:	3,552,804	1,777,698	1,374,973	1,687,216	2,272,350	74%	2,824,800	0	2,824,800	124%

%

5310 SEWER UTILITY

Account	Object	Actuals 21-22	Actuals 22-23	Actuals 23-24	Actuals 24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430500	Water Operating										
230	Repair/Maintenance suppli	5				0	0%	_____	_____	0	0%
	Account:	5				0	***%	0	0	0	0%
430600	Sewer Operating										
110	Salaries and Wages	207,311	201,953	210,835	313,854	332,414	94%	345,950	_____	345,950	104%
140	Employer Contributions	79,282	63,665	77,167	112,472	128,856	87%	137,564	_____	137,564	107%
147	457 Retirement Plan	75				0	0%	_____	_____	0	0%
210	Office Supplies and Mater	1,964	1,397	2,584	3,630	3,000	121%	3,000	_____	3,000	100%
220	Operating Supplies					0	0%	3,000	_____	3,000	*****%
222	Chemical, Laboratory & Me	42,095	52,642	58,073	76,825	60,000	128%	60,000	_____	60,000	100%
223	Grocery	461	405	456	376	502	75%	502	_____	502	100%
224	Janitorial Supplies	1,432	1,753	2,132	2,131	2,500	85%	2,500	_____	2,500	100%
230	Repair/Maintenance suppli	10,152	7,689	14,700	10,717	25,000	43%	20,000	_____	20,000	80%
231	Gas, Oil, Diesel Fuel, Gr	7,071	5,425	7,028	8,961	8,200	109%	8,700	_____	8,700	106%
232	Motor Vehicle Parts	8,821	6,390	7,631	9,716	8,000	121%	8,000	_____	8,000	100%
238	Repair parts for Water or	7,816	6,258	7,752	6,643	10,000	66%	10,000	_____	10,000	100%
239	Tools					0	0%	2,000	_____	2,000	*****%
251	Miscellaneous	18,311	16,912	9,675	8,125	16,000	51%	16,000	_____	16,000	100%
311	Postage,box rent,freight	8,259	7,945	12,655	12,761	13,000	98%	13,000	_____	13,000	100%
320	Printing, Duplicating, Ty	36				0	0%	_____	_____	0	0%
330	Subscriptions, Membership	3,523	4,221	5,326	6,104	6,100	100%	6,100	_____	6,100	100%
340	Electic Utility Services	48,761	48,130	45,257	61,150	50,000	122%	61,300	_____	61,300	123%
341	Phone Utility Services	3,702	4,945	5,181	6,301	7,010	90%	7,010	_____	7,010	100%
344	Propane Utility Service		436			0	0%	_____	_____	0	0%
350	Professional Services	737	1,169	2,996	19,877	3,000	663%	3,000	_____	3,000	100%
352	Legal Contract Services	19,731	21,448	22,476	23,210	23,193	100%	23,702	_____	23,702	102%
353	Accounting and Auditing	21,099	21,541	16,395	23,607	23,000	103%	23,610	_____	23,610	103%
354	Architectural, Engineerin	2,501	12,170	14,464	4,750	14,500	33%	14,500	_____	14,500	100%
355	Black Mountain Software	6,774	7,467	8,214	9,037	9,037	100%	11,043	_____	11,043	122%
356	Montana One Call	196	176	265	333	500	67%	500	_____	500	100%
360	Repairs/Maint Services	11,154	10,798	13,732	11,527	11,000	105%	11,000	_____	11,000	100%
361	Motor Vehicle Repair and	1,862	1,377	322	104	2,000	5%	2,000	_____	2,000	100%
370	Training	625	1,114	191	4,950	4,500	110%	4,500	_____	4,500	100%
388	Maintenance Service Contr	1,710	3,420	4,270		4,500	0%	4,500	_____	4,500	100%
390	Other Purchased Services				174	300	58%	300	_____	300	100%
510	Insurance	36,818	47,549	48,394	48,327	50,000	97%	50,000	_____	50,000	100%
610	Principal	649			2,570	7,000	37%	_____	_____	0	0%
620	Interest	3,325				6,700	0%	_____	_____	0	0%
946	Sewer CIP					0	0%	358,000	_____	358,000	*****%
	Account:	556,253	558,395	598,171	788,232	829,812	95%	1,211,281	0	1,211,281	146%
430641	Sewer Improvment BAR Screen										
741	DLA Grant	65,088	331,989	5,863		0	0%	_____	_____	0	0%
	Account:	65,088	331,989	5,863		0	***%	0	0	0	0%

5310 SEWER UTILITY

Account Object	Actuals 21-22	22-23	23-24	24-25	Current Budget 24-25	% Exp. 24-25	Prelim. Budget 25-26	Budget Changes 25-26	Final Budget 25-26	% Old Budget 25-26
430642 Sewer Improvements PLC										
228 DNRC GRANT	333	22,265		92,350	0	***%	_____	_____	0	0%
236 CDBG GRANT	333		51,081	527,027	0	***%	_____	_____	0	0%
745 MT Coal Grant	533			404,298	0	***%	_____	_____	0	0%
933 RRGL/DNRC Grant			6,604		125,000	0%	125,000	_____	125,000	100%
935 CDBG Grant					600,000	0%	600,000	_____	600,000	100%
937 MCEP Grant			2,014	-26,319	464,000	-6%	464,000	_____	464,000	100%
Account:	1,199	22,265	59,699	997,356	1,189,000	84%	1,189,000	0	1,189,000	100%
430643 Sewer Improvments 1st & Montana										
933 RRGL/DNRC Grant					1	0%	125,000	_____	125,000	*****%
935 CDBG Grant					1	0%	434,000	_____	434,000	*****%
937 MCEP Grant					1	0%	500,000	_____	500,000	*****%
Account:					3	0%	1,059,000	0	1,059,000	*****%
490210 USDA-RD BOND LOAN PAYMENT CABINET HEIGHTS										
610 Principal	35,092	37,087	37,194	38,792	38,793	100%	39,675	_____	39,675	102%
620 Interest	31,292	29,297	29,190	27,592	27,592	100%	26,710	_____	26,710	97%
Account:	66,384	66,384	66,384	66,384	66,385	100%	66,385	0	66,385	100%
490220 USDA-RD BOND WASTE-WATER PLANT IMPROVEMENT										
610 Principal	12,385	12,307	12,681	13,067	13,067	100%	13,465	_____	13,465	103%
620 Interest	19,179	16,829	16,455	16,069	16,070	100%	15,672	_____	15,672	98%
621 Asset Replacement			7,447	19,702	19,547	101%	19,547	_____	19,547	100%
Account:	31,564	29,136	36,583	48,838	48,684	100%	48,684	0	48,684	100%
490503 LADC ADVANCE LOAN TO WATER & SEWER										
610 Principal	12,731				0	0%	_____	_____	0	0%
620 Interest	2,781				0	0%	_____	_____	0	0%
Account:	15,512				0	***%	0	0	0	0%
521000 Interfund Operating Transfers Out										
800 Other Objects (Losses-Lat			-12,100		0	0%	_____	_____	0	0%
820 Transfers to Other Funds	244,573	138,805			0	0%	_____	_____	0	0%
Account:	244,573	138,805	-12,100		0	***%	0	0	0	0%
Fund:	980,578	1,146,974	754,600	1,900,810	2,133,884	89%	3,574,350	0	3,574,350	168%
										%
Grand Total:	6,862,168	5,204,760	4,975,560	5,727,535	8,181,407		9,801,693	0	9,801,693	