

**2025**

**City of Kirtland  
Budget Packet**

## City of Kirtland 2025 Estimated Fund Balances

This document is developed for discussion purposes only. Estimates should not be interpreted as legislative history to any subsequent Council action.

Fund	Fund Name	EOY Unenc. Balance 2024	2025 Estimated Resources	2025 Estimated Appropriations	12/31/2025 Estimated Fund Balances
100	General Fund	2,148,718.03	8,099,281.84	8,987,181.12	1,260,818.75
200	Police Operating Levy	71,023.37	110,938.00	110,638.44	71,322.93
201	Police Pension Fund	12,274.51	113,229.00	113,000.00	12,503.51
202	Fire Operating Levy	96,809.86	143,032.00	142,955.58	96,886.28
203	Senior / Recreation Levy	321,041.48	146,329.00	185,914.41	281,456.07
204	Fire Emergency Levy	165,672.18	665,324.00	715,924.26	115,071.92
216	One Ohio Opioid Settlement	27,184.24	10,000.00	21,382.14	15,802.10
217	American Rescue Plan	13.41	-	13.41	-
220	SCM&R	384,622.87	542,050.00	726,215.20	200,457.67
221	State Highway	91,759.79	43,505.00	75,000.00	60,264.79
222	Enforcement & Education	3,735.39	1,000.00	2,000.00	2,735.39
223	KFD Capital Improvement	46,811.63	15,000.00	30,000.00	31,811.63
224	Government Grant	25,093.02	-	-	25,093.02
225	Senior Citizen Fund	70,437.39	122,676.56	110,010.86	83,103.09
226	OPOTC Police Training Grant	3,080.00	-	-	3,080.00
227	Law Enforcement Fund	8,002.30	9,000.00	8,000.00	9,002.30
228	Recreation Park Fund	1,900.00	-	-	1,900.00
229	Major Capital Equipment	226,920.91	250,000.00	270,000.00	206,920.91
302	Old Town Sewer Project	16,209.21	-	-	16,209.21
310	Debt Service	56,319.25	835,373.09	860,973.09	30,719.25
410	Capital Improvement	144,934.08	459,334.39	499,334.39	104,934.08
450	Storm Sewer Improvement	25,102.66	545,000.00	545,000.00	25,102.66
455	Sanitary Improvement	150,000.10	160,000.00	310,000.00	0.10
460	Street Improvement	305,116.97	6,109,862.54	6,276,803.25	138,176.26
500	WWTP Hickory	42,879.07	29,500.00	67,834.63	4,544.44
501	WWTP Rockwood	20,781.79	35,000.00	41,902.03	13,879.76
502	WWTP Shenandoah	12,207.89	18,500.00	30,491.62	216.27
503	WWTP Templeview	(33,886.81)	29,000.00	33,388.43	(38,275.24)
710	Trust & Agency	688,220.69	111,000.00	95,000.00	704,220.69
720	Police Pension	77,626.19	241,485.88	240,307.06	78,805.01
730	Fire Pension	95,043.56	279,933.22	274,726.92	100,249.86
<b>Totals</b>		<b>5,305,655.03</b>	<b>19,125,354.52</b>	<b>20,773,996.85</b>	<b>3,657,012.70</b>

# 2025 City of Kirtland – Revenue Budget Summary

## General Fund Revenue – Significant Sources

### City Income Tax (Including Electric Light & Net Profit)

2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$5,193,065.70	\$5,923,846.31	\$5,751,000.00

2025 Budgeted City Income Tax Accounts for 71.0% of General Fund Budgeted Revenues

### Property Tax

2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$863,369.89	\$865,485.40	\$1,019,063.00

2025 Budgeted Property Tax Accounts for 12.6% of General Fund Budgeted Revenues

### County & State Local Government

2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$335,911.87	\$320,575.24	\$441,790.81

2025 Budgeted County & State Local Government Accounts for 5.5% of General Fund Budgeted Revenues

### Kirtland Hills Agreement

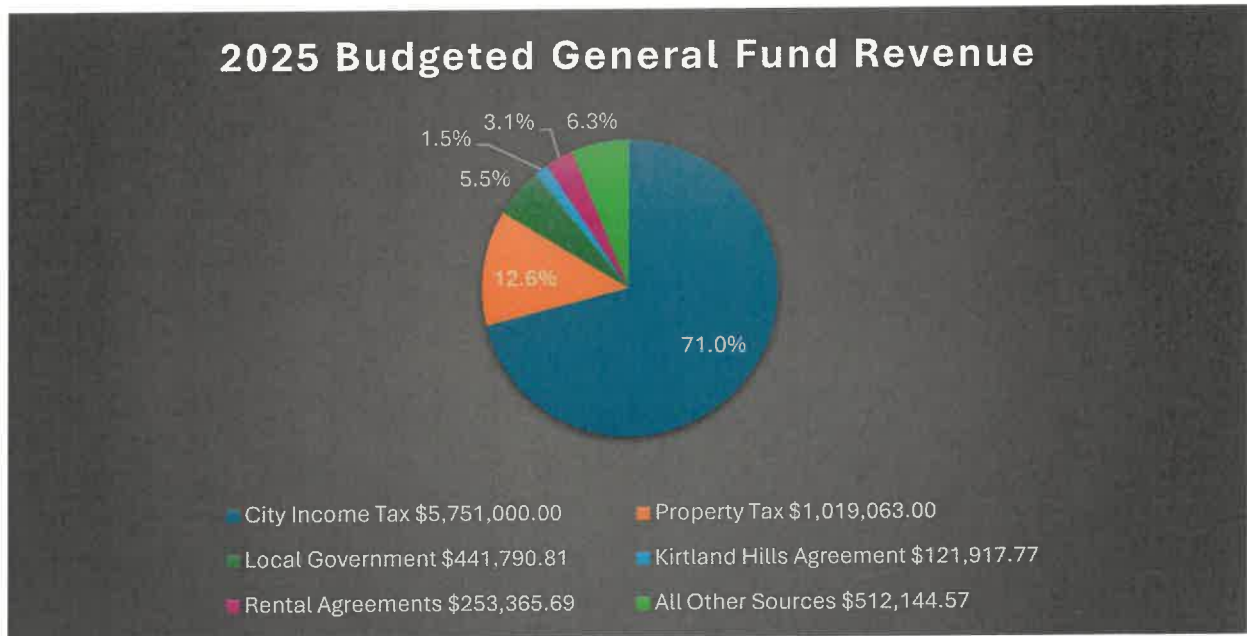
2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$113,815.36	\$123,481.80	\$121,917.77

2025 Budgeted Kirtland Hills Agreement Accounts for 1.5% of General Fund Budgeted Revenues

### Rental Agreements

2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$255,336.89	\$226,307.66	\$253,365.69

2025 Budgeted Rental Agreements Accounts for 3.1% of General Fund Budgeted Revenues



\*\*\*Major sources of General Fund revenue as shown above total 93.7% of total 2025 General Fund Budgeted Revenues.

# 2025 City of Kirtland – Revenue Budget Summary

## City Operating Revenue (Funds 100 – 229)

### City Income Tax (Including Electric Light & Net Profit)

2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$5,193,065.70	\$5,923,846.31	\$5,751,000.00

2025 Budgeted City Income Tax Accounts for 56.0% of Budgeted Operating Revenues

### Property Tax

2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$2,084,580.51	\$2,085,030.29	\$2,196,889.00

2025 Budgeted Property Tax Accounts for 21.4% of Budgeted Operating Revenues

### County & State Local Government

2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$335,911.87	\$320,575.24	\$441,790.81

2025 Budgeted County & State Local Government Tax Accounts for 4.3% of Budgeted Operating Revenues

### Kirtland Hills Agreement

2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$113,815.36	\$123,481.80	\$121,917.77

2025 Budgeted Kirtland Hills Agreement Accounts for 1.2% of Budgeted Operating Revenues

### Rental Agreements

2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$255,336.89	\$226,307.66	\$253,365.69

2025 Budgeted Rental Agreement Accounts for 2.5% of Budgeted Operating Revenues

### Motor Vehicle Registration & Gasoline Excise Tax

2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$576,650.11	\$591,746.68	\$580,500.00

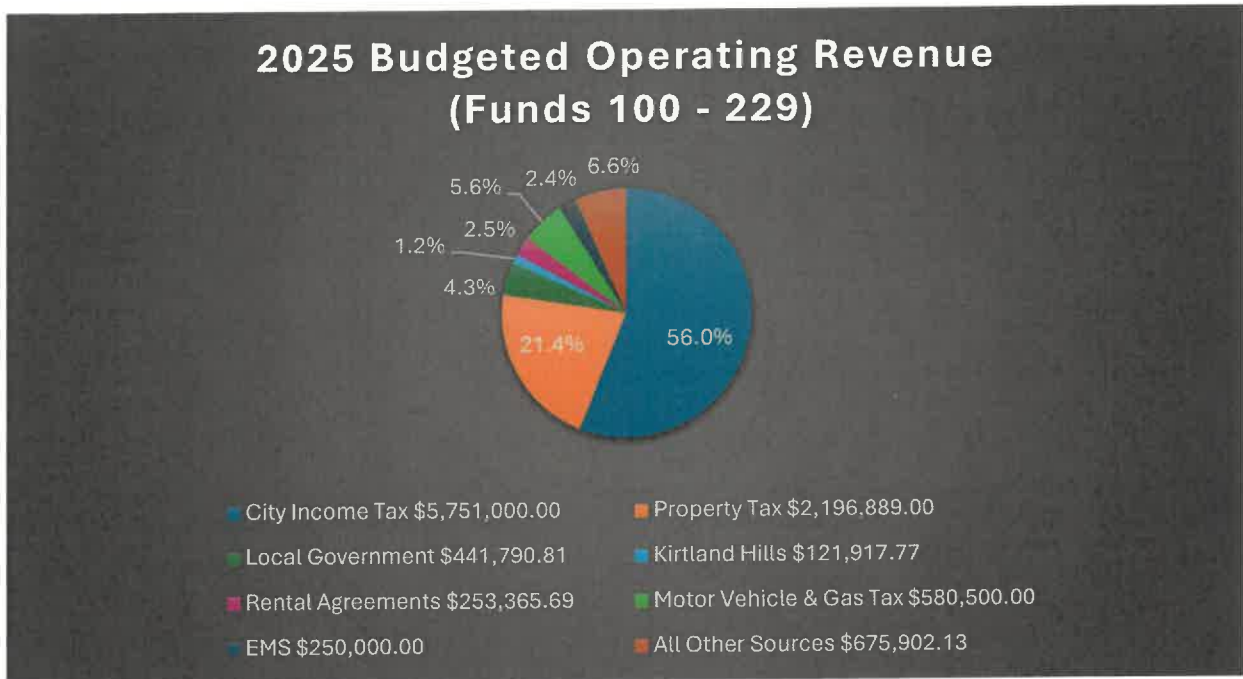
2025 Budgeted Motor Vehicle Registration & Gas Tax Accounts for 5.6% of Budgeted Operating Revenues

### EMS

2023 YTD Revenue	2024 YTD Revenue	2025 Budgeted Revenue
\$212,542.64	\$261,200.53	\$250,000.00

2025 Budgeted EMS Accounts for 2.4% of Budgeted Operating Revenues

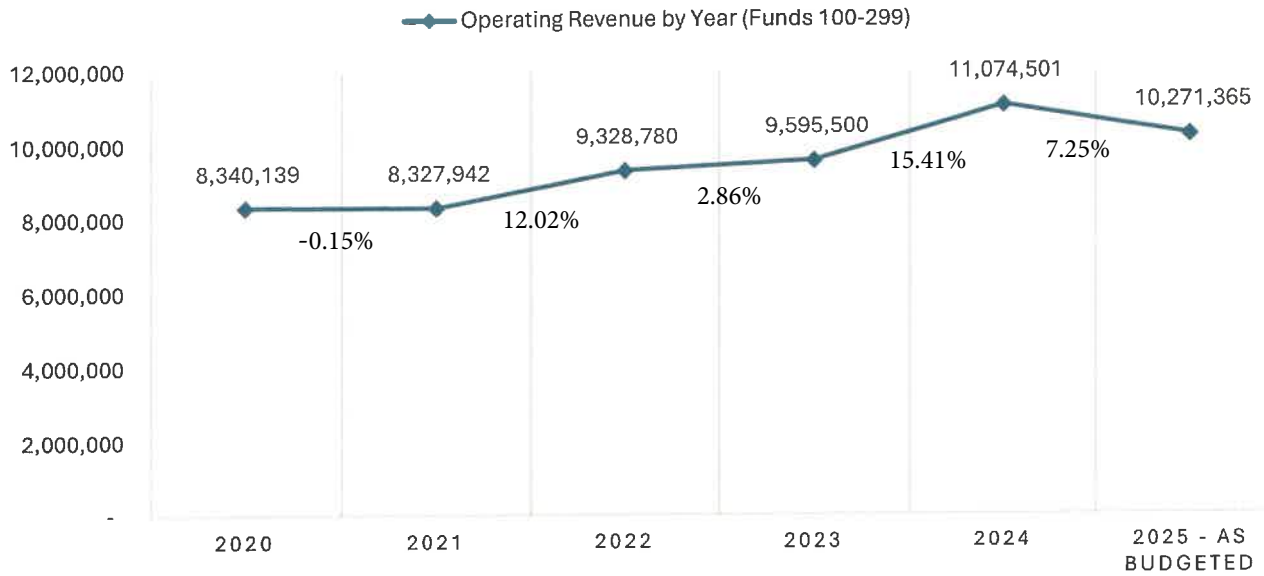
# 2025 City of Kirtland – Revenue Budget Summary



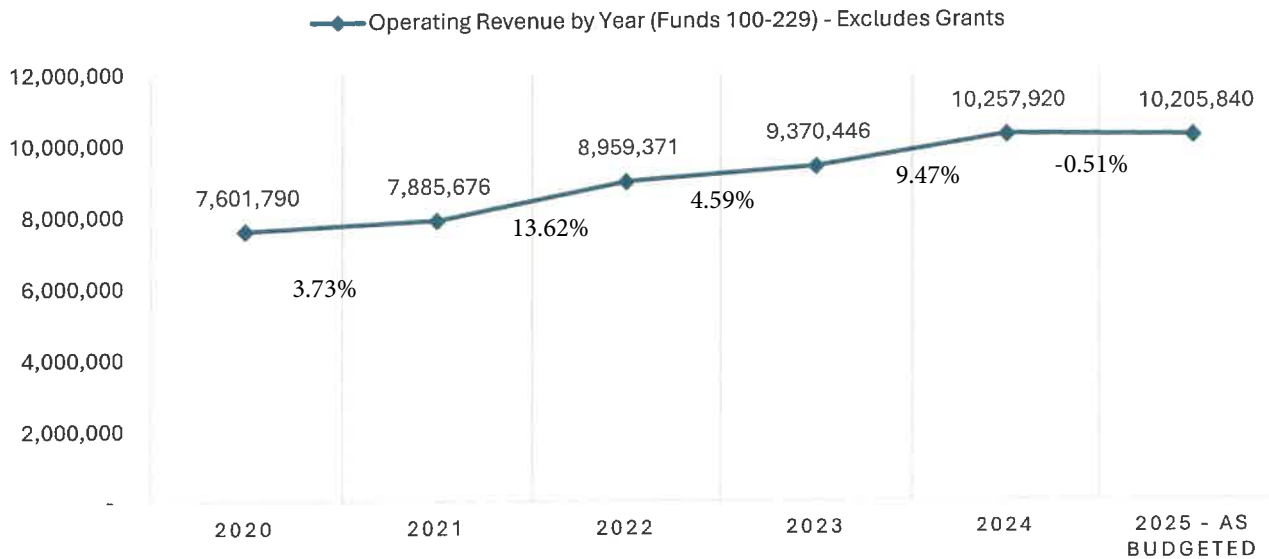
**\*\*\*Major sources of Operating Revenue as shown above total 93.4% of total 2025 Budgeted Operating Revenues.**

# 2025 City of Kirtland – Revenue Budget Summary

## OPERATING REVENUE BY YEAR (FUNDS 100-229)



## OPERATING REVENUE BY YEAR (FUNDS 100-229) - EXCLUDES GRANTS



## City of Kirtland 2025 Estimated Resources

Account		Description	2022 YTD Receipts	2023 YTD Receipts	2024 YTD Receipts	2025 Estimated Resources
100	1111	44501 Grant State	5,944.27	12,171.89	3,935.48	6,599.03
100	1111	48301 Donations	-	200.00	-	100.00
100	1111	49101 Reimbursements	-	-	1,490.00	10,298.77
100	1112	49101 Kirtland School SRO Reimburse	28,495.30	30,910.98	39,112.40	35,866.00
100	1131	44101 Grant Federal	-	-	104,038.09	-
100	1131	44501 Grant State	-	33,039.43	-	-
100	1131	45201 Kirtland Hills Revenue	110,384.60	113,815.36	123,481.80	121,917.77
100	3311	46501 Zoning New Residence	100.00	800.00	1,725.00	1,000.00
100	3311	46506 Planning Applications and Fees	9,805.00	6,085.00	5,489.75	5,500.00
100	3313	46501 Driveway Culverts Permit Fees	-	-	-	100.00
100	3313	46506 Zoning Applications and Fees	2,775.00	2,475.00	1,500.00	1,750.00
100	3323	46501 Permits & Licenses	420.00	199.00	517.00	500.00
100	3323	46505 Contractor's Registration Fees	13,650.00	12,900.00	11,925.00	12,000.00
100	4420	44501 Grant State	-	-	110,250.00	-
100	4420	45401 Park/Recreation Revenue	-	-	-	100.00
100	4420	45402 Youth Program Revenue	900.00	765.00	785.00	750.00
100	4420	45403 Teen Program Revenue	-	-	-	-
100	4420	45404 Adult Rec Program Revenue	-	-	-	-
100	4420	45405 Senior Program Revenue	33,107.00	37,246.00	42,663.00	40,000.00
100	4420	45406 Membership Dues-Seniors	4,475.00	5,074.00	-	-
100	4420	48301 Donations	5,883.00	1,050.00	-	500.00
100	4420	48403 Rental Community / Senior Center	19,934.50	23,247.50	13,320.00	15,000.00
100	7712	41401 City Income Tax Revenue	4,807,602.80	5,141,209.96	5,788,861.09	5,650,000.00
100	7712	41402 City Income Tax Electric Light	-	8,377.62	969.40	1,000.00
100	7712	41403 City Income Tax NP Ohio	47,084.15	43,478.12	134,015.82	100,000.00
100	7716	45501 Cemetery Fees	30,035.00	31,800.00	17,715.00	20,000.00
100	7731	46101 Fines & Forfeitures	61,422.69	59,638.38	44,134.77	45,000.00
100	7741	41101 General Property Tax	743,901.42	758,246.34	759,328.36	894,982.31
100	7741	41102 House Trailer Tax	783.53	705.86	786.64	833.15
100	7741	42101 State Local Government Funds	34,866.29	36,250.59	34,152.52	36,063.00
100	7741	42103 County Local Government Funds	292,635.04	299,661.28	286,422.72	405,727.81
100	7741	42201 Inheritance Tax	-	-	-	-
100	7741	42203 Undivided Liquor Permits	4,332.30	10,705.45	9,875.25	8,000.00
100	7741	42204 Cigarette Tax	244.22	232.50	225.00	225.00
100	7741	42205 Transient Guest Tax	-	-	2,137.35	6,000.00
100	7741	42701 Homestead	10,444.02	9,651.55	9,826.14	11,392.04
100	7741	42702 Rollbacks	94,457.07	94,766.14	95,544.26	111,855.50
100	7741	44101 Grant Federal	-	-	-	-

**City of Kirtland**  
**2025 Estimated Resources**

Account	Description	2022 YTD Receipts	2023 YTD Receipts	2024 YTD Receipts	2025 Estimated Resources
100 7741 44401	Grant Other	-	37,338.54	13,717.16	48,926.24
100 7741 44501	Grant State	1,897.99	53,867.32	548,261.75	-
100 7741 45102	Police/Fire Dept. Revenues	1,508.00	1,414.00	5,062.00	3,000.00
100 7741 46501	Road Opening Permits/New Res.	810.00	1,240.00	1,285.00	1,200.00
100 7741 47101	Interest	8,700.54	31,366.17	35,641.63	35,000.00
100 7741 48101	Sale of Fixed Asset	13,121.00	17,364.00	6,246.00	10,920.00
100 7741 48301	Donations	3,050.00	1,356.00	6,725.85	3,000.00
100 7741 48403	Rental Agreement	255,885.82	255,336.89	226,307.66	253,365.69
100 7741 48902	Miscellaneous Revenue	42,304.87	9,040.87	64,852.48	44,067.45
100 7745 49101	Reimbursements	84,739.40	87,860.71	77,288.60	97,642.08
100 7745 49102	Reimbursement BWC	16,782.80	13,371.00	11,323.36	11,000.00
100 7745 49105	Reimbursement RITA	10,134.00	29,783.00	48,489.00	40,000.00
100 7745 49106	Reimbursement Other	87.29	946.25	67.14	8,100.00
100 7745 49306	Special Events	4,815.00	8,090.00	11,145.00	-
<b>100 Total - General Fund</b>		<b>6,807,518.91</b>	<b>7,323,077.70</b>	<b>8,700,639.47</b>	<b>8,099,281.84</b>
200 1111 49101	Reimbursements	-	-	-	1,026.00
200 7741 41101	General Property Tax	100,879.31	103,560.03	104,127.52	99,558.32
200 7741 41102	House Trailer Tax	130.71	117.28	131.25	112.74
200 7741 42701	Homestead	1,069.25	987.76	1,000.38	949.59
200 7741 42702	Rollbacks	9,627.62	9,664.81	9,695.44	9,291.35
200 7741 47101	Interest	-	-	-	-
<b>200 Total - Police Operating Levy</b>		<b>111,706.89</b>	<b>114,329.88</b>	<b>114,954.59</b>	<b>110,938.00</b>
201 7741 41101	General Property Tax	82,655.73	84,249.61	84,369.81	99,441.91
201 7741 41102	House Trailer Tax	87.86	78.80	88.36	93.10
201 7741 42701	Homestead	1,160.44	1,072.39	1,091.80	1,265.76
201 7741 42702	Rollbacks	10,495.24	10,529.58	10,616.02	12,428.23
<b>201 Total - Police Pension</b>		<b>94,399.27</b>	<b>95,930.38</b>	<b>96,165.99</b>	<b>113,229.00</b>
202 7741 41101	General Property Tax	131,059.94	134,023.44	134,129.79	127,582.38
202 7741 41102	House Trailer Tax	154.50	138.50	154.66	131.85
202 7741 42701	Homestead	1,610.76	1,488.88	1,507.90	1,417.33
202 7741 42702	Rollbacks	14,546.08	14,602.21	14,648.56	13,900.44
<b>202 Total - Fire Operating Levy</b>		<b>147,371.28</b>	<b>150,253.03</b>	<b>150,440.91</b>	<b>143,032.00</b>
203 4418 48101	Sale of Fixed Asset	-	-	-	-
203 7741 41101	General Property Tax	133,827.82	136,831.58	136,249.86	129,157.47
203 7741 41102	House Trailer Tax	148.63	133.20	148.06	125.73
203 7741 42701	Homestead	1,809.00	1,671.87	1,693.22	1,578.10
203 7741 42702	Rollbacks	16,323.73	16,386.74	16,438.72	15,467.70
<b>203 Total - Senior / Recreation Levy</b>		<b>157,109.18</b>	<b>155,023.39</b>	<b>154,529.86</b>	<b>146,329.00</b>



**City of Kirtland**  
**2025 Estimated Resources**

Account	Description	2022 YTD Receipts	2023 YTD Receipts	2024 YTD Receipts	2025 Estimated Resources
204	7741 41101 General Property Tax	608,530.54	620,641.29	618,011.83	585,153.45
204	7741 41102 House Trailer Tax	654.14	586.21	652.39	552.69
204	7741 42701 Homestead	8,443.80	7,806.72	7,906.44	7,360.34
204	7741 42702 Rollbacks	76,345.03	76,639.72	76,882.88	72,257.52
<b>204 Total - Fire Emergency Levy</b>		<b>693,973.51</b>	<b>705,673.94</b>	<b>703,453.54</b>	<b>665,324.00</b>
205	7741 41101 General Property Tax	-	-	-	-
205	7741 41102 House Trailer Tax	-	-	-	-
205	7741 42701 Homestead	-	-	-	-
205	7741 42702 Rollbacks	-	-	-	-
205	7741 49101 Direct Capital Project Revenues	-	-	-	-
205	7741 48101 Sale of Fixed Asset	50,000.00	71,000.00	-	-
<b>205 Total - Road Levy</b>		<b>50,000.00</b>	<b>71,000.00</b>	<b>-</b>	<b>-</b>
214	1131 44501 Grant State	-	80,929.96	18,836.00	-
<b>214 Total - ARPA First Responders Grant</b>		<b>-</b>	<b>80,929.96</b>	<b>18,836.00</b>	<b>-</b>
215	7741 44501 Grant State	-	-	-	-
<b>215 Total - ARPA Public Safety</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
216	7741 44501 Grant State	1,935.31	7,706.77	17,542.16	10,000.00
<b>216 Total - One Ohio Opioid Settlement</b>		<b>1,935.31</b>	<b>7,706.77</b>	<b>17,542.16</b>	<b>10,000.00</b>
217	7741 44101 Grant Federal COVID 19 Relief	359,630.82	-	-	-
217	7741 47101 Interest	1,795.25	2,045.44	124.52	-
217	7745 49101 Direct Capital Project Revenues	-	-	-	-
217	7745 49201 Transfers	-	-	-	-
<b>217 Total - American Rescue Plan</b>		<b>361,426.07</b>	<b>2,045.44</b>	<b>124.52</b>	<b>-</b>
218	7741 44101 Grant Federal COVID 19 Relief	-	-	-	-
218	7741 47101 Interest	-	-	-	-
218	7745 49101 Reimbursements	-	-	-	-
218	7745 49201 Transfers	-	-	-	-
<b>218 Total - Covid 19 HHS Relief</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
219	7741 44101 Grant Federal COVID 19 Relief	-	-	-	-
219	7741 47101 Interest	-	-	-	-
219	7745 49101 Reimbursements	-	-	-	-
219	7745 49201 Transfers	-	-	-	-
<b>219 Total - Covid 19 Relief</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
220	6611 42301 Motor Vehicle Registration Fee	114,513.74	119,721.56	116,879.48	117,000.00
220	6611 42302 Gasoline Excise Tax	410,632.46	413,679.78	430,486.19	420,000.00
220	6611 47101 Interest	14.56	57.46	98.54	50.00
220	6611 49106 Reimbursements Other	6,825.46	2,119.20	2,906.96	5,000.00
<b>220 Total - SCM&amp;R</b>		<b>531,986.22</b>	<b>535,578.00</b>	<b>550,371.17</b>	<b>542,050.00</b>

**City of Kirtland**  
**2025 Estimated Resources**

Account	Description	2022 YTD Receipts	2023 YTD Receipts	2024 YTD Receipts	2025 Estimated Resources
221	6611 Motor Vehicle Registration Fee	9,284.89	9,707.16	9,476.72	9,500.00
221	6611 Gasoline Excise Tax	33,294.54	33,541.61	34,904.29	34,000.00
221	7741 Interest	1.18	4.66	7.98	5.00
<b>221 Total - State Highway</b>		<b>42,580.61</b>	<b>43,253.43</b>	<b>44,388.99</b>	<b>43,505.00</b>
222	1111 OMVI Enforcement & Education Fines	510.82	1,228.86	745.65	1,000.00
<b>222 Total - Enforcement &amp; Education</b>		<b>510.82</b>	<b>1,228.86</b>	<b>745.65</b>	<b>1,000.00</b>
223	1131 Contributions - Kirtland Hills Capital	15,000.00	15,000.00	15,000.00	15,000.00
223	1131 Donations	-	-	20,000.00	-
<b>223 Total - KFD Capital Improvement</b>		<b>15,000.00</b>	<b>15,000.00</b>	<b>35,000.00</b>	<b>15,000.00</b>
225	4418 Senior Coalition	94,337.87	71,491.66	216,643.33	122,676.56
<b>225 Total - Senior Citizen</b>		<b>94,337.87</b>	<b>71,491.66</b>	<b>216,643.33</b>	<b>122,676.56</b>
227	1111 Fines & Forfeitures	4,335.00	10,434.50	9,464.00	9,000.00
<b>227 Total - Law Enforcement</b>		<b>4,335.00</b>	<b>10,434.50</b>	<b>9,464.00</b>	<b>9,000.00</b>
229	1131 Emergency Medical Services	219,588.77	212,542.64	261,200.53	250,000.00
<b>229 Total - Major Capital Equipment</b>		<b>219,588.77</b>	<b>212,542.64</b>	<b>261,200.53</b>	<b>250,000.00</b>
310	7741 Note Proceeds	1,603,000.00	1,102,000.00	647,000.00	-
310	7745 Transfer-In	598,172.76	719,207.64	623,721.30	815,373.09
310	7751 Note Premium	2,606.29	15,257.42	35,620.02	20,000.00
<b>310 Total - Debt Service</b>		<b>2,203,779.05</b>	<b>1,836,465.06</b>	<b>1,306,341.32</b>	<b>835,373.09</b>
410	7741 Grant Other	-	-	-	-
410	7741 Grant State	-	-	-	-
410	7745 Transfer-In	575,185.00	383,296.87	1,430,907.80	459,334.39
<b>410 Total - Capital Improvement</b>		<b>575,185.00</b>	<b>383,296.87</b>	<b>1,430,907.80</b>	<b>459,334.39</b>
450	5552 Grant Other	164,800.00	17,414.03	84,522.50	545,000.00
450	7745 Transfer-In	-	-	-	-
<b>450 Total - Storm Sewer Improvement</b>		<b>164,800.00</b>	<b>17,414.03</b>	<b>84,522.50</b>	<b>545,000.00</b>
455	5551 Grant Federal	-	-	-	-
455	5551 Grant State	-	228,085.28	-	-
455	7745 Transfer-In	150,000.00	-	-	160,000.00
<b>455 Total - Sanitary Improvement</b>		<b>150,000.00</b>	<b>228,085.28</b>	<b>-</b>	<b>160,000.00</b>
460	6611 Other	-	-	-	407,362.54
460	6611 Note Proceeds	2,000,000.00	2,000,000.00	4,500,000.00	4,500,000.00
460	7745 Transfer-In	700,013.34	721,500.00	84,763.89	1,202,500.00
<b>460 Total - Street Improvement</b>		<b>2,700,013.34</b>	<b>2,721,500.00</b>	<b>4,584,763.89</b>	<b>6,109,862.54</b>
500	5551 Sewer Maintenance - Hickory WWTP	30,786.14	27,309.08	28,060.89	29,500.00
<b>500 Total - WWTP Hickory</b>		<b>30,786.14</b>	<b>27,309.08</b>	<b>28,060.89</b>	<b>29,500.00</b>
501	5551 Sewer Maintenance - Rockwood WWTP	36,833.82	34,154.40	35,967.95	35,000.00
<b>501 Total - WWTP Rockwood</b>		<b>36,833.82</b>	<b>34,154.40</b>	<b>35,967.95</b>	<b>35,000.00</b>

## City of Kirtland 2025 Estimated Resources

Account	Description	2022 YTD Receipts	2023 YTD Receipts	2024 YTD Receipts	2025 Estimated Resources
502	5551 43301 Sewer Maintenance - Shenandoah WWT	19,186.13	18,018.07	17,630.31	18,500.00
<b>502 Total - WWTP Shenandoah</b>		<b>19,186.13</b>	<b>18,018.07</b>	<b>17,630.31</b>	<b>18,500.00</b>
503	5551 43301 Sewer Maintenance - Templeview WWT	28,083.06	31,123.09	26,434.40	29,000.00
503	7745 49201 Transfer-In	-	-	-	-
<b>503 Total - WWTP Templeview</b>		<b>28,083.06</b>	<b>31,123.09</b>	<b>26,434.40</b>	<b>29,000.00</b>
710	7761 49201 Transfer-In	-	-	-	-
710	7761 49302 Road Bond Deposit	31,350.00	57,350.00	73,050.00	60,000.00
710	7761 49303 Engineering Review Deposit	48,877.50	27,051.00	23,867.50	25,000.00
710	7761 49304 EPA Inspection Deposit	100.00	800.00	1,400.00	1,000.00
710	7761 49305 Sign Deposit/Performance Bonds	-	-	-	-
710	7761 49306 Senior Guild Special Events	4,736.00	7,818.00	5,986.00	6,000.00
710	7761 49307 Community Center Deposit Refunds	11,000.00	14,175.00	12,000.00	12,000.00
710	7761 49308 Cobra	4,592.16	12,871.97	13,641.84	2,000.00
710	7761 49309 Sediment and Erosion Control Bond	23,000.00	-	-	-
710	7761 49310 Completion Guarantee Bond	900,958.49	-	-	-
710	7761 49311 Stormwater Management Inspection	45,047.92	-	-	-
710	7761 49316 Community Center Special Events	1,370.00	170.00	5,628.00	5,000.00
<b>710 Total - Trust &amp; Agency</b>		<b>1,071,032.07</b>	<b>120,235.97</b>	<b>135,573.34</b>	<b>111,000.00</b>
720	7745 49201 Transfer-In	210,000.00	215,000.00	232,363.88	241,485.88
<b>720 Total - Police Pension</b>		<b>210,000.00</b>	<b>215,000.00</b>	<b>232,363.88</b>	<b>241,485.88</b>
730	7745 49201 Transfer-In	230,000.00	230,000.00	262,447.10	279,933.22
<b>730 Total - Fire Pension</b>		<b>230,000.00</b>	<b>230,000.00</b>	<b>262,447.10</b>	<b>279,933.22</b>
<b>Grand Total</b>		<b>16,748,478.32</b>	<b>15,458,101.43</b>	<b>19,219,514.09</b>	<b>19,125,354.52</b>



## 2025 City of Kirtland – Expenditure Budget Summary

The 2025 City of Kirtland Appropriation Ordinance (Budget) is broken down into four categories:

- Personnel Service (Wages)
- Service & Supplies
- Capital Outlay
- Transfers

### **Personnel Service - Wages**

2025 Budgeted Expenditures
\$4,344,555.19

2025 Budgeted Gross Wages Account for 20.9% of the Total City Budget for 2025.

### **Service & Supplies**

2025 Budgeted Expenditures
\$10,412,141.81

2025 Budgeted Service & Supplies Account for 50.1% of the Total City Budget for 2025.

Significant categories comprising Service & Supplies Include:

- Payroll Taxes: 2025 Budget Total \$82,774.03
- Pension: 2025 Budget Total \$736,679.95
- Medical Benefits: 2025 Budget Total \$1,010,327.73
- Debt Payments: 2025 Budget Total \$5,562,873.09
  - Included in total is \$4,500,000.00 payment related to proceeds from debt issuance.
- Fuel/Salt/Vehicle Maintenance : 2025 Budget Total \$697,137.50
- Contract Services : 2025 Budget Total \$1,251,888.58

Total Significant Categories Above Account for 89.7% of the Total Service & Supplies Budget for 2025.

### **Capital Outlay**

2025 Budgeted Expenditures
\$2,858,673.29

2025 Budgeted Capital Outlay Account for 13.8% of the Total City Budget for 2025.

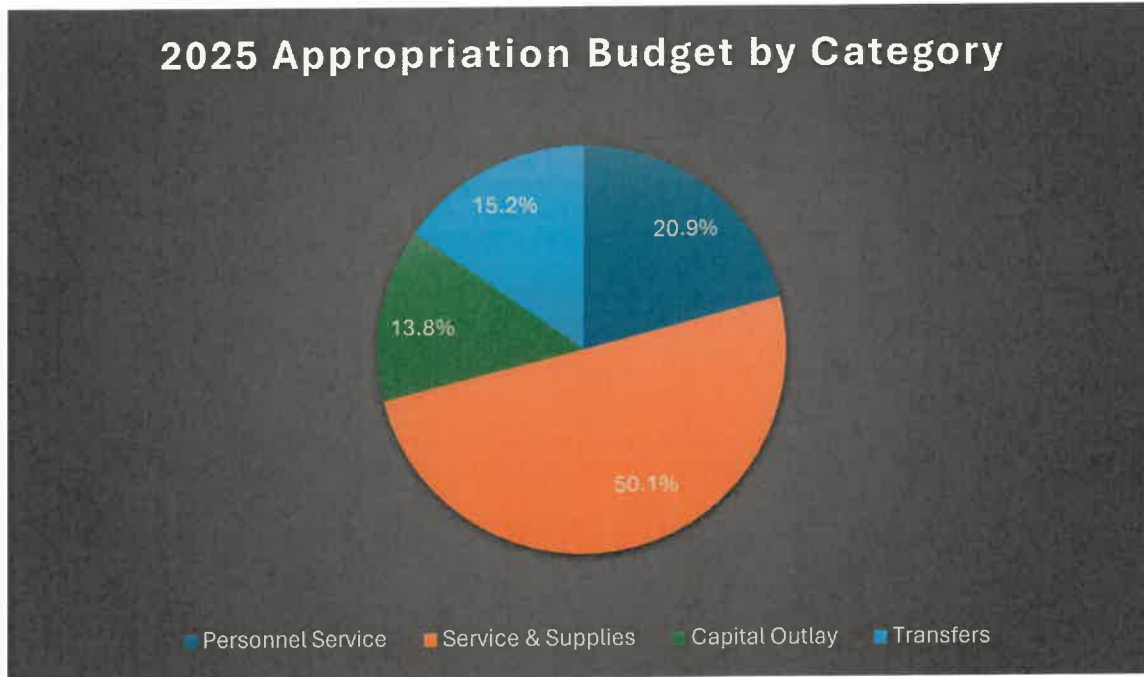
### **Transfers**

2025 Budgeted Expenditures
\$3,158,626.58

2025 Budgeted Transfers Account for 15.2% of the Total City Budget for 2025.



## 2025 City of Kirtland – Expenditure Budget Summary



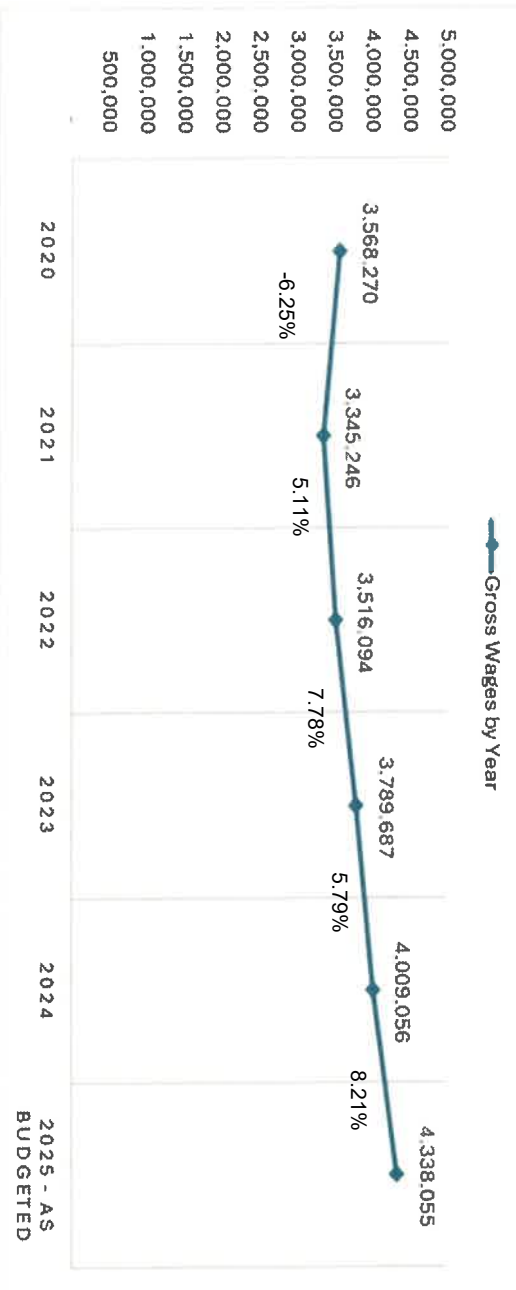
*Total 2025 Appropriation Ordinance Totals \$20,773,996.87*

## CITY OF KIRTLAND

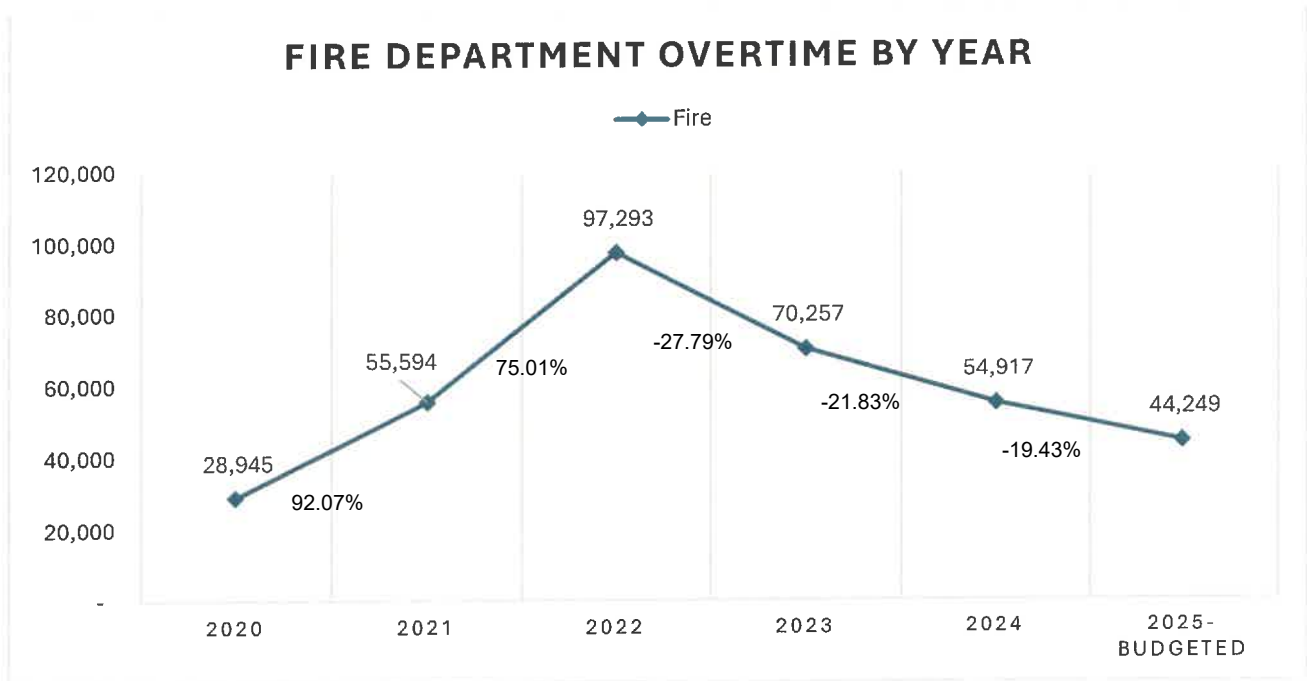
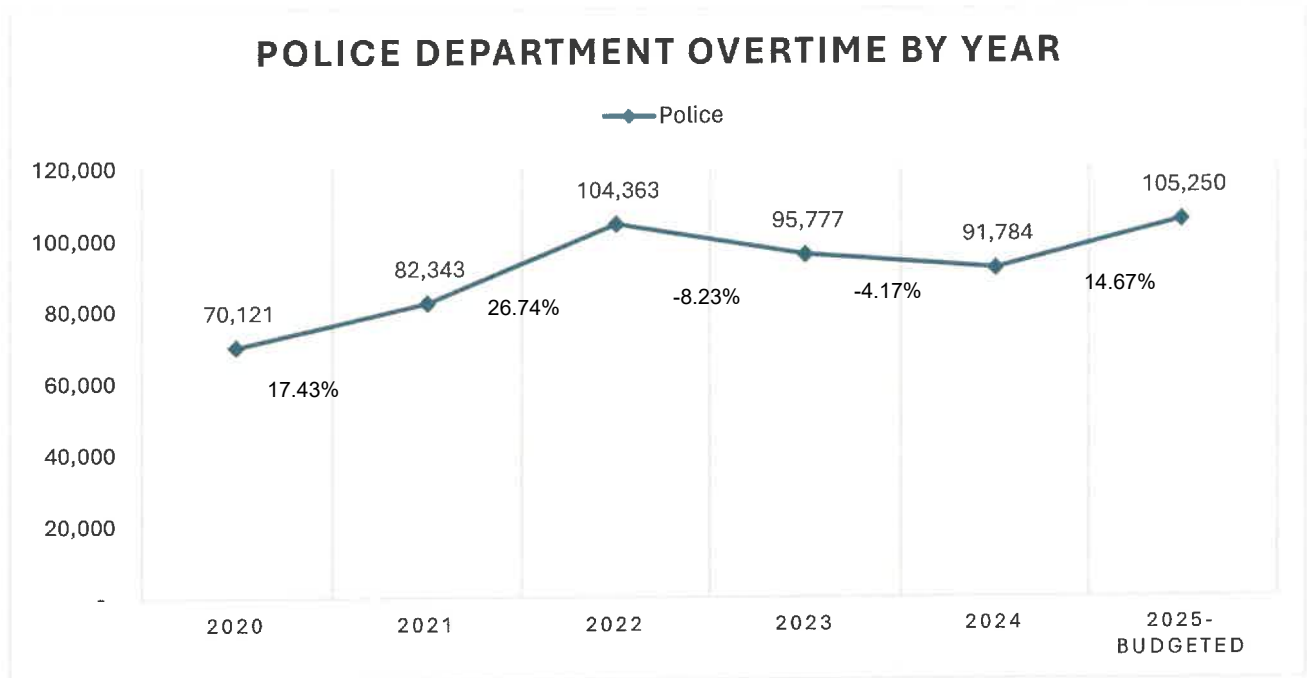
### Gross Wages by Department

Department	Department #	2019	2020	2021	2022	2023	2024	2025 - As Budgeted
Police	1111	856,128.88	1,026,003.04	1,029,799.81	1,096,214.86	1,153,739.56	1,253,965.72	1,340,270.24
SRO	1112	25,524.68	13,828.49	30,206.54	31,134.44	31,339.82	33,469.86	35,866.00
Dispatch	1121	283,777.93	139,882.58	-	-	-	-	-
Fire	1131	1,208,451.23	1,213,989.73	1,214,187.99	1,259,214.90	1,366,285.49	1,402,526.32	1,448,217.54
P&Z	3311	56,196.80	65,861.60	66,404.22	72,670.72	70,928.18	96,537.64	87,377.23
BZA	3313	980.00	1,155.00	910.00	875.00	1,190.00	595.00	1,680.00
Comm/Rec	4418	76,723.30	50,850.22	76,672.19	82,501.85	96,660.03	105,365.31	122,358.23
Mayor	7711	91,444.40	88,446.13	36,037.94	34,674.21	25,953.00	25,953.00	25,953.00
Finance	7713	121,395.45	131,109.04	140,852.32	142,103.10	155,687.87	169,946.50	214,320.19
Law	7714	61,106.04	60,288.26	60,000.00	65,000.00	65,000.00	82,999.92	82,999.92
Service	7715	801,079.31	708,436.35	620,276.76	665,225.52	751,231.86	764,200.28	905,615.70
Civil Service	7717	3,614.16	3,704.52	308.71	840.66	2,999.88	2,999.88	3,000.00
Council	7721	39,954.08	44,240.00	44,239.88	44,188.42	44,575.43	45,800.90	44,969.14
Engineer	7746	-	20,475.00	25,350.00	21,450.00	24,096.00	24,696.00	25,428.00
		<b>3,626,376.26</b>	<b>3,568,269.96</b>	<b>3,345,246.36</b>	<b>3,516,093.68</b>	<b>3,789,687.12</b>	<b>4,009,056.33</b>	<b>4,338,055.18</b>

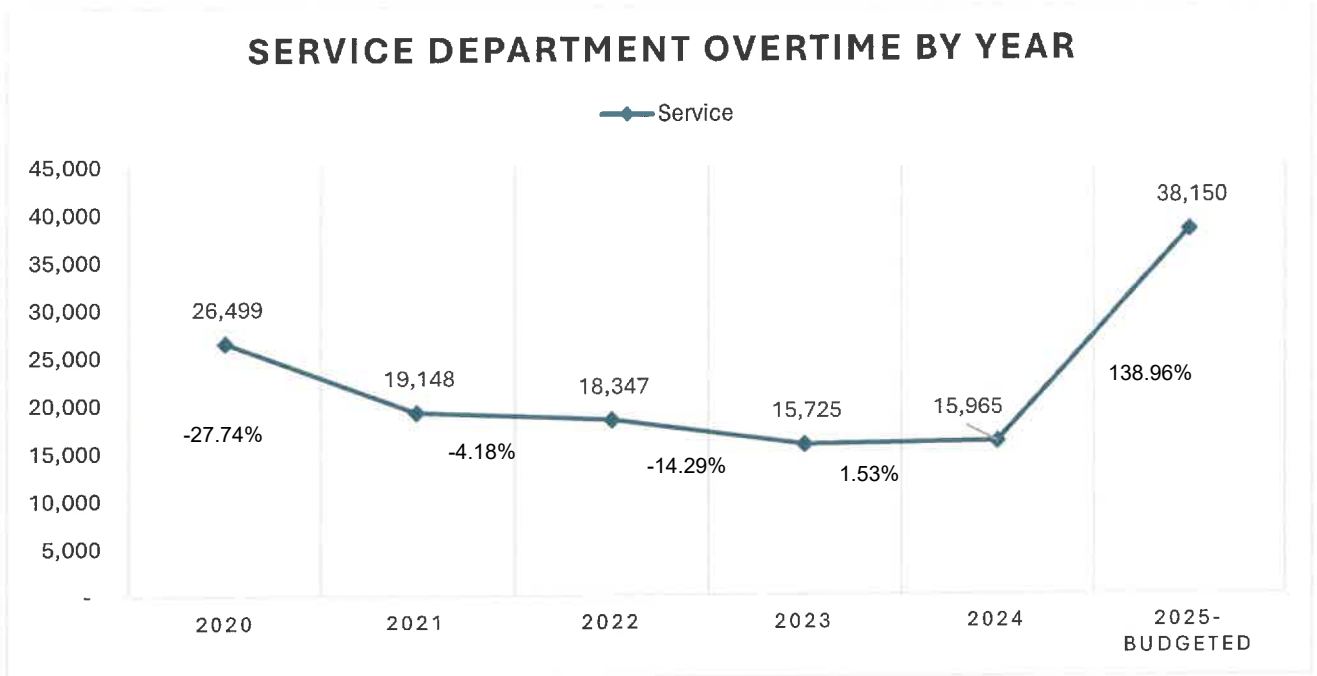
### GROSS WAGES BY YEAR



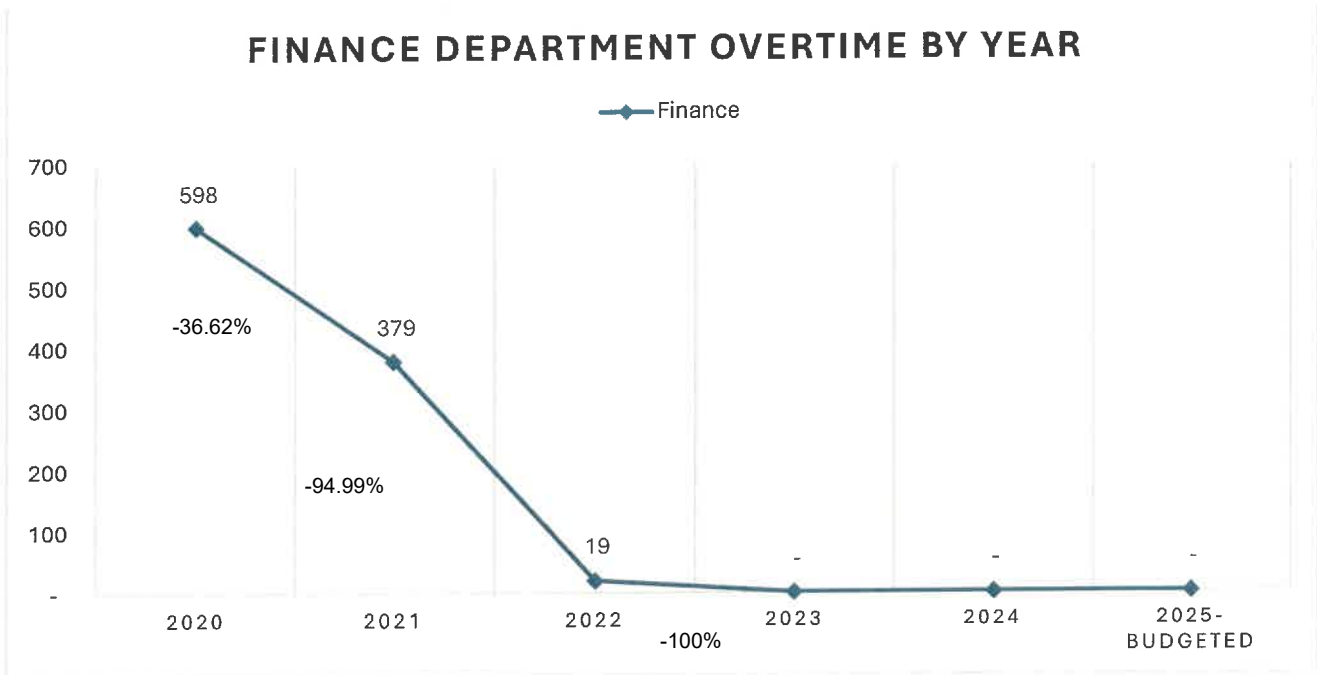
## 2025 City of Kirtland – Overtime by Department Summary



# 2025 City of Kirtland – Overtime by Department Summary

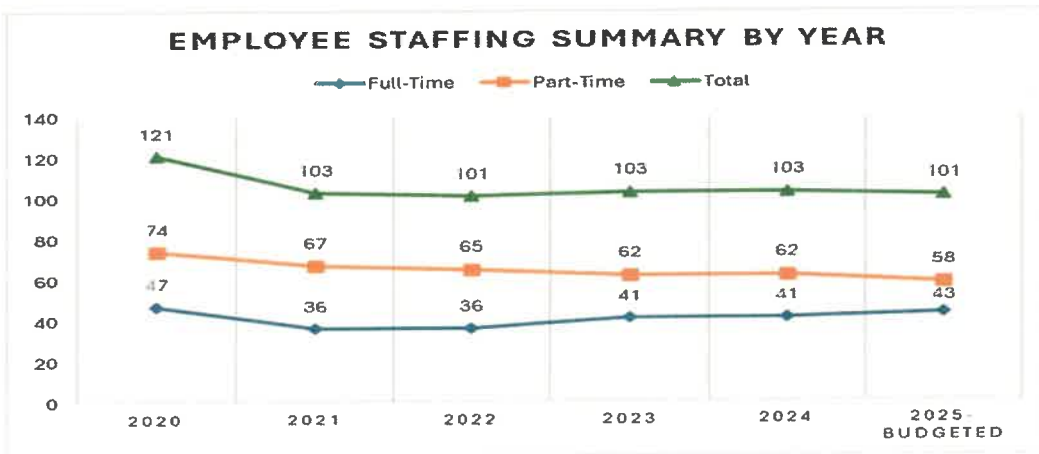


\*2025 increase in Service overtime relates to increased snow events as compared to prior years.





City of Kirtland										
2025 Budgetary Staffing Levels										
Council Finance Committee										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	Notes
<b>Administration</b>										
Full Time	2	3	3	3	2	2	2	2	1	Includes (1) Finance
Part Time	2	1	2	2	2	2	2	2	3	Includes (1) Finance, (1) Zoning Inspector, (1) Zoning Clerk
<b>Total Positions</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	As Budgeted in 2025
<b>Elected/Appt</b>										
Mayor	1	1	1	1	1	1	1	1	1	
Council	7	7	7	7	7	7	7	7	7	
Finance	1	1	1	2	2	2	2	2	1	Finance Director
Law Director	1	1	1	2	2	2	2	2	2	Includes Law Director & Assistant Law Director
PZ / BZA	0	0	0	10	9	10	9	10	10	Includes (9) Appointments
Engineer	1	1	1	1	1	1	1	1	1	
<b>Total Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>23</b>	<b>22</b>	<b>23</b>	<b>22</b>	<b>23</b>	<b>22</b>	As Budgeted in 2025
<b>Police</b>										
Full Time	9	10	10	13	13	13	14	14	14	Chief, (4) Sgt, (8) Patrol Officers, (1) Admin Asst
Part Time	9	7	6	6	4	3	2	2	3	Patrol (2), SRO (1)
<b>Total Positions</b>	<b>18</b>	<b>17</b>	<b>16</b>	<b>19</b>	<b>17</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>17</b>	As Budgeted in 2025
<b>Police Dispatch</b>										
Full Time	5	6	7	5	0	0	0	0	0	
Part Time	2	2	2	2	0	0	0	0	0	
<b>Total Positions</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	As Budgeted in 2025
<b>Fire</b>										
Full Time	10	10	10	10	10	10	12	12	13	(1) Fire Chief, (3) Captains, (3) LT, (6) Firefighters
Part Time	29	34	32	33	32	27	29	28	25	
<b>Total Positions</b>	<b>39</b>	<b>44</b>	<b>42</b>	<b>43</b>	<b>42</b>	<b>37</b>	<b>41</b>	<b>40</b>	<b>38</b>	As Budgeted in 2025
<b>Service</b>										
Full Time	15	15	13	15	10	10	12	12	13	(1) Director, (1) Mechanic, (11) Laborers
Part Time	2	2	2	4	3	3	2	1	1	
Seasonal	6	3	3	0	0	0	0	0	0	
<b>Total Positions</b>	<b>23</b>	<b>20</b>	<b>18</b>	<b>19</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>13</b>	<b>14</b>	As Budgeted in 2025
<b>Senior/Community Center</b>										
Full Time	1	1	1	1	1	1	1	1	1	(1) Director
Part Time	4	4	4	4	4	7	5	6	5	(1) Liason, (4) Attendants
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>8</b>	<b>6</b>	<b>7</b>	<b>6</b>	As Budgeted in 2025
<b>Total Part Time</b>	<b>65</b>	<b>64</b>	<b>62</b>	<b>74</b>	<b>67</b>	<b>65</b>	<b>62</b>	<b>62</b>	<b>58</b>	
<b>Total Full Time</b>	<b>42</b>	<b>45</b>	<b>44</b>	<b>47</b>	<b>36</b>	<b>36</b>	<b>41</b>	<b>41</b>	<b>43</b>	
<b>Grand Total</b>	<b>107</b>	<b>109</b>	<b>106</b>	<b>121</b>	<b>103</b>	<b>101</b>	<b>103</b>	<b>103</b>	<b>101</b>	As Budgeted in 2025



**City of Kirtland**  
**Capital Request Combined Summary 2025**

DRAFT summary for discussion only. All final approved capital will be included in the Appropriations Ordinance

Department	Description	2025 Original Request	2025 Council Pending	Funding Source
<b>1 Service</b>				
	1 Tractor for Roadside Grass Mowing	16,000.00	16,000.00	100
	2 Backhoe Loader	113,677.00	113,677.00	100
	3 Truck	170,000.00	170,000.00	100/410
	4 Traffic Loops / Opticom	25,000.00	25,000.00	220
	5 Skid Steer	80,829.18	-	
	6 Finn Hydro Seeder	40,000.00	-	
	<b>Grand Total Service</b>	<b>445,506.18</b>	<b>324,677.00</b>	
<b>2 Public Lands &amp; Buildings</b>				
	1 City Hall Doors	20,000.00	-	
	2 City Hall Improvements - HVAC, Stucco, Roofing	37,500.00	37,500.00	100
	3 Key Fobs - Security Upgrades	50,000.00	-	
	4 Carpet	30,000.00	-	
	5 Various Improvements - NOPEC Grant	46,408.01	46,408.01	100
	<b>Grand Total Public Lands &amp; Buildings</b>	<b>183,908.01</b>	<b>83,908.01</b>	
<b>3 Engineering</b>				
<b>Streets &amp; Roads</b>				
	1 2025 Road Improvement Program	1,493,906.25	1,493,906.25	100
	<b>Total Streets &amp; Roads</b>	<b>1,493,906.25</b>	<b>1,493,906.25</b>	
<b>Storm &amp; Drainage</b>				
	1 Wisner Stacked Wall Repair	400,200.00	400,200.00	450
	2 Box Culvert	144,800.00	144,800.00	450
	<b>Total Storm &amp; Drainage</b>	<b>545,000.00</b>	<b>545,000.00</b>	
	<b>Grand Total Engineering</b>	<b>2,038,906.25</b>	<b>2,038,906.25</b>	
<b>4 Police Department</b>				
	1 Radio's	77,356.18	77,356.18	100
	2 Tablet & Keyboard	3,143.18	3,143.18	100
	3 Cruiser Truck	67,703.00	67,703.00	100
	4 Cruiser Radio	3,955.03	3,955.03	100
	5 Garage Door Replacement	10,500.00	-	
	6 Digital Speed Display Sign	6,107.84	-	
	7 Lifepack AED	15,292.14	15,292.14	216
	8 Drup Terminator-110V, Portable Drug Incinerator	6,090.00	6,090.00	216
	9 Patrol Workroom Improvements	8,000.00	8,000.00	227
	<b>Grand Total Police Department</b>	<b>198,147.37</b>	<b>181,539.53</b>	
<b>5 Fire Department</b>				
	1 Fire Equipment - Hose, Nozzles, and battery powered fans	30,000.00	30,000.00	223
	2 Generators at Both Stations	120,000.00	-	
	<b>Grand Total Fire Department</b>	<b>150,000.00</b>	<b>30,000.00</b>	
<b>6 Finance &amp; Administration</b>				
	1 Fireproof Vertical File Cabinets	7,500.00	-	
	<b>Grand Total Finance Department</b>	<b>7,500.00</b>	<b>-</b>	

## City of Kirtland Capital Request Combined Summary 2025

DRAFT summary for discussion only. All final approved capital will be included in the Appropriations Ordinance

### 7 Community Senior / Rec Center

1 Generator	100,000.00	-	
2 Air Conditioner (Quantity 2)	50,000.00	25,000.00	203
3 Flooring	10,000.00	10,000.00	203
4 Tables	3,000.00	3,000.00	203
5 Shed	7,500.00	-	
6 Commercial Kitchen	18,500.00	-	
7 Security Upgrades - Key Fobs	30,000.00	-	
<b>Grand Total Community Senior / Rec Center</b>	<b>219,000.00</b>	<b>38,000.00</b>	

### 8 Technology

1 Computer Rotations/Smartboard	10,000.00	10,000.00	100
<b>Grand Total Technology</b>	<b>10,000.00</b>	<b>10,000.00</b>	

<b>Total All Estimated Capital Requests 2025</b>	<b>3,252,967.81</b>	<b>2,707,030.79</b>	<i>Pending Available Funds</i>
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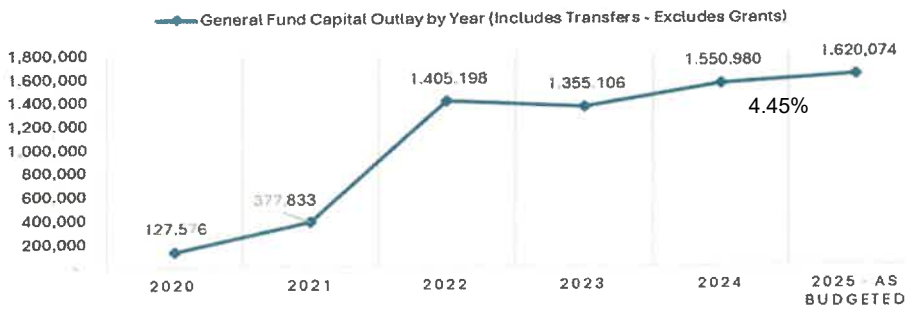
#### General Government Sources - Transfers

To 410	459,334.39
To 460	1,000,000.00
<b>General Fund Transfers</b>	<b>1,459,334.39</b>

#### Special Sources - Direct

Fund 100	46,408.01
Fund 203	38,000.00
Fund 216	21,382.14
Fund 220	25,000.00
Fund 223	30,000.00
Fund 227	8,000.00
Fund 410-Fund Balance	40,000.00
Fund 450	545,000.00
Fund 460	493,906.25
<b>Total Direct Sources</b>	<b>1,247,696.40</b>
<b>Total Funded Capital</b>	<b>2,707,030.79</b>

**GENERAL FUND CAPITAL OUTLAY BY YEAR  
(INCLUDES TRANSFERS - EXCLUDES GRANTS)**





## 2025 City of Kirtland – Debt Summary

### **Short-Term Debt Outstanding:**

- Various Purpose Note
- 2021 Street Improvement Note
- 2024 Street Improvement Note

### **Short-Term Various Purpose Note – Balances & Payments by Year**

	2020	2021	2022	2023	2024	2025
Beginning	\$3,015,000	\$2,405,000	\$2,008,000	\$1,603,000	\$1,102,000	\$647,000
Principal	\$610,000	\$397,000	\$405,000	\$501,000	\$455,000	\$647,000
Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Ending</b>	<b>\$2,405,000</b>	<b>\$2,008,000</b>	<b>\$1,603,000</b>	<b>\$1,102,000</b>	<b>\$647,000</b>	<b>\$0.00</b>
Interest	\$82,682.19	\$20,000.00	\$10,040.00	\$36,067.50	\$46,704.90	\$29,115.00

The Various Purpose Note was comprised of the following in 2020:

	Original Balance	Current Balance
US Route 6 Resurfacing (2009)	390,000	75,000
Road Improvement - SR 6 & Sperry Rd (2008)	160,000	45,000
Equipment Plow Truck (2013)	170,000	85,000
Tibbitts Road Completion (2014)	50,000	25,000
Lakeland Turn Lanes (Phase II) (2014)	120,000	45,000
Truck - Service Department (2014)	175,000	130,000
Computer System Upgrades (2014)	100,000	50,000
Sperry Road Improvements (2014)	120,000	25,000
Plow Truck - Service Dept. (2015)	180,000	160,000
Roof and HVAC System (City Hall) (2015)	250,000	225,000
Roof and HVAC System (Fire Station) (2015)	100,000	90,000
Arborhurst & Singlefoot - Roads (2016)	200,000	200,000
Worrell - Road Project (2016)	45,000	35,000
SR 306 Slope Stabilization (2016)	75,000	55,000
Road Equipment (2016)	100,000	85,000
Fire Squad (2016)	200,000	185,000
Fire Engine (2017)	400,000	400,000
City Hall Roof (Phase II) (2017)	100,000	100,000
Safety System Upgrades (2018)	150,000	150,000
Service Department Vehicles (2018)	150,000	150,000
Wisner Road Stabilization (2018)	100,000	100,000
Crosswalk (2018)	100,000	100,000
SR 306 Road Construction (2018)	500,000	500,000
	<u>3,935,000</u>	<u>3,015,000</u>

As of 4/17/2025, the Various Purpose Note will be fully paid down resulting in a \$0.00 balance.



## 2025 City of Kirtland – Debt Summary

### Short-Term 2021 & 2024 Road Improvement Note – Balances & Payments by Year

	2020	2021	2022	2023	2024	2025
Beginning	\$0.00	\$0.00	\$2,000,000	\$2,000,000	\$2,000,000	\$4,500,000
Principal	\$0.00	\$0.00	\$0.000	\$0.00	\$0.00	\$0.00
Proceeds	\$0.00	\$2,000,000	\$0.00	\$0.00	\$2,500,000	\$0.00
<b>Ending</b>	<b>\$0.00</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>
Interest	\$0.00	\$0.00	\$20,000.00	\$45,000.00	\$84,763.89	\$202,500.00

Total Short-Term Debt Outstanding as of 12/31/2025: \$4,500,000.00

### Long-Term Debt Outstanding:

- General Obligation Bond
- USDA Bond
- OPWC Loans

### Long-Term Bonds – Balances & Payments by Year

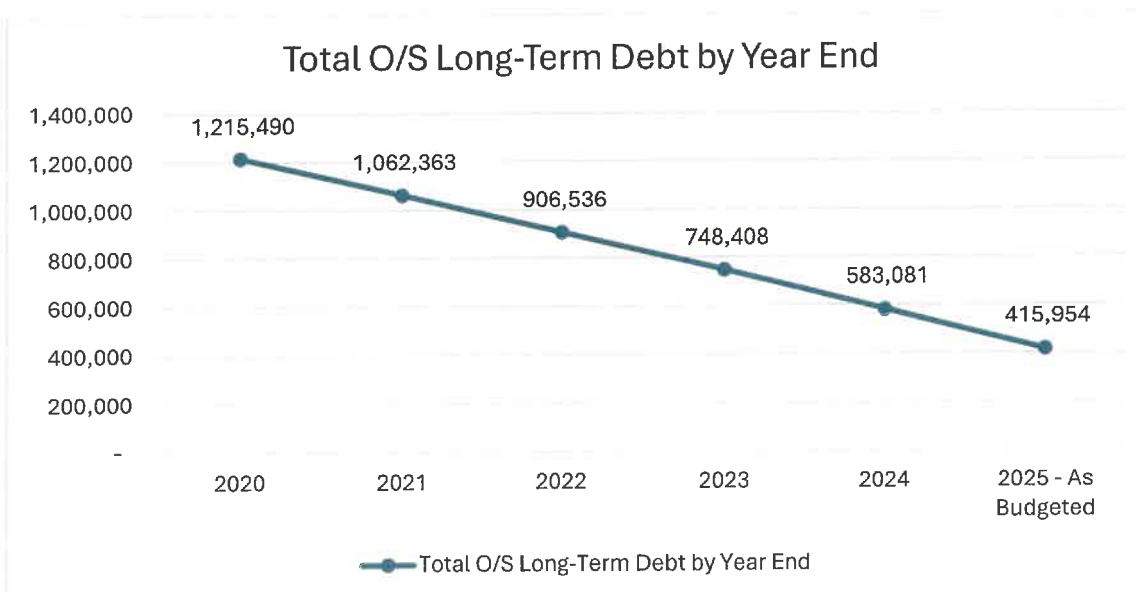
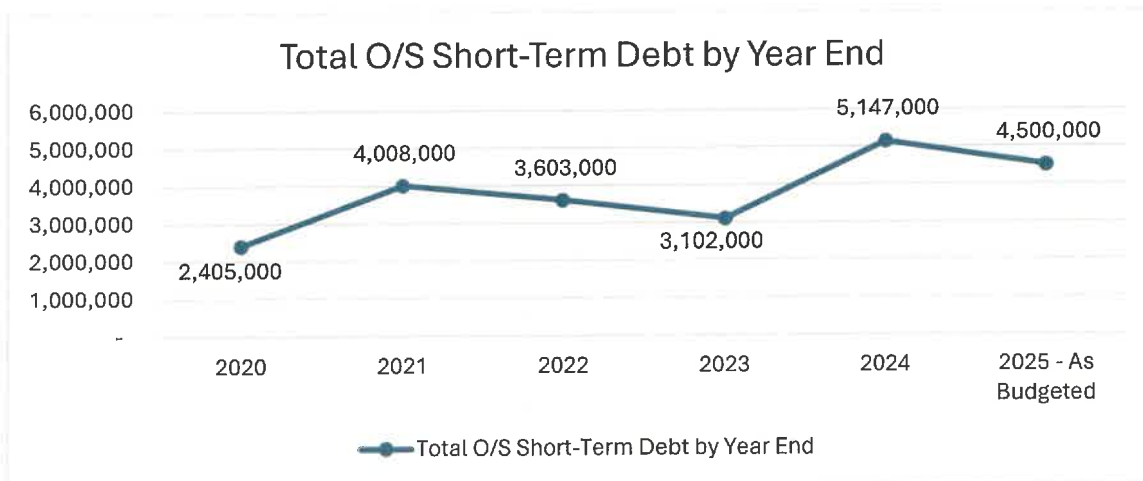
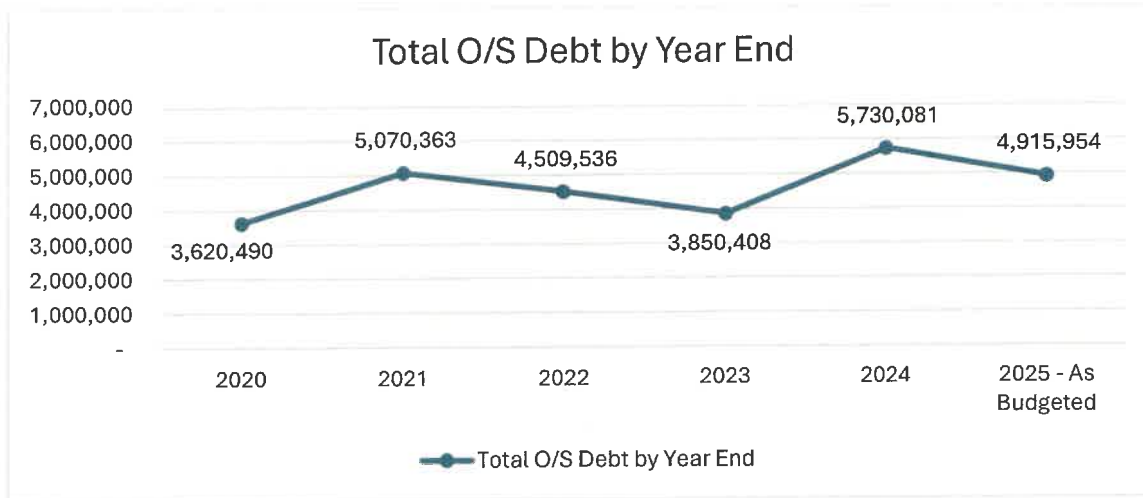
	2020	2021	2022	2023	2024	2025
Beginning	\$1,365,817.68	\$1,215,490.34	\$1,062,363.00	\$906,535.66	\$748,408.32	\$583,080.98
Principal	\$150,327.34	\$153,127.34	\$155,827.34	\$158,127.34	\$165,327.34	\$167,127.34
Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Ending</b>	<b>\$1,215,490.34</b>	<b>\$1,062,363.00</b>	<b>\$906,535.66</b>	<b>\$748,408.32</b>	<b>\$583,080.98</b>	<b>\$415,953.64</b>
Interest	\$33,713.94	\$30,529.80	\$27,305.43	\$24,012.80	\$20,689.06	\$17,130.75

Total Long-Term Debt Outstanding as of 12/31/2025: \$415,953.64

Total Short-Term & Long-Term Debt Outstanding as of 12/31/2025: \$4,915,953.64

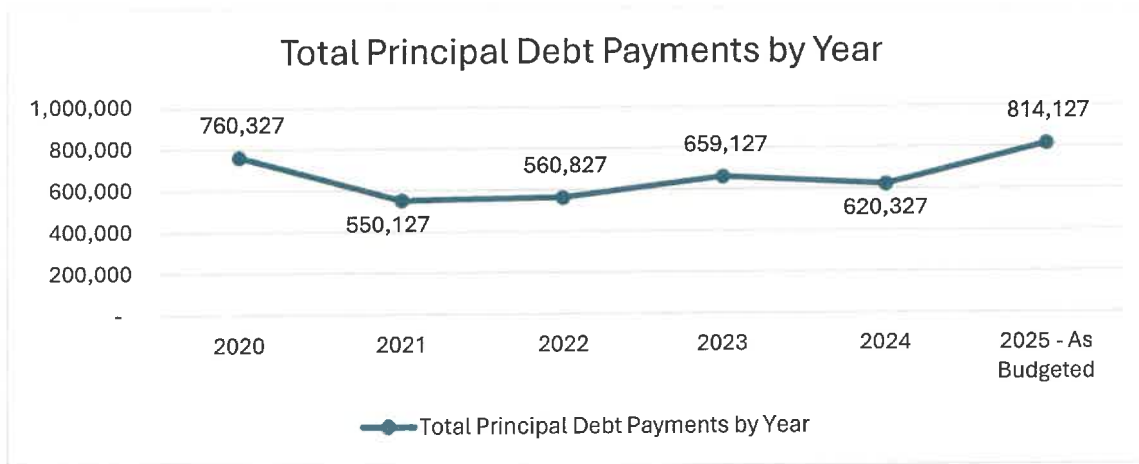


## 2025 City of Kirtland – Debt Summary

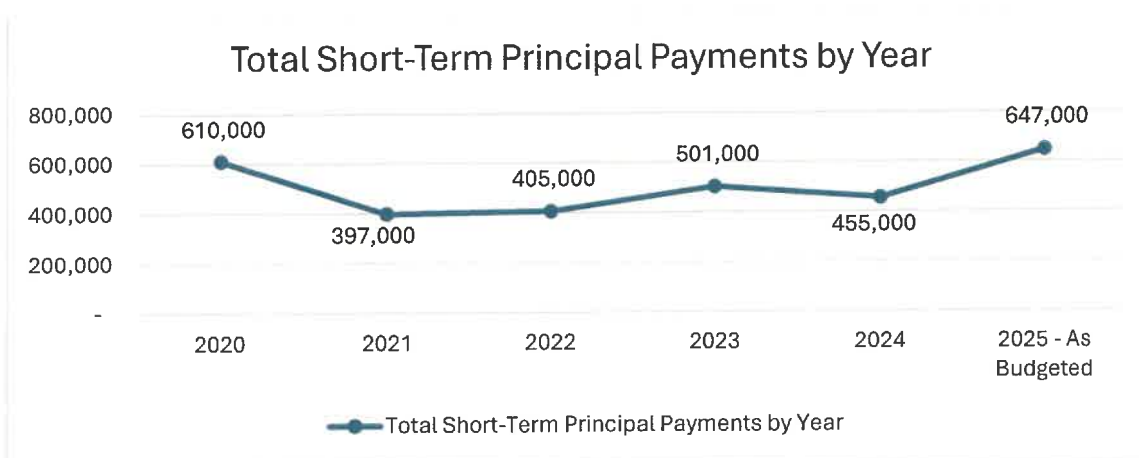




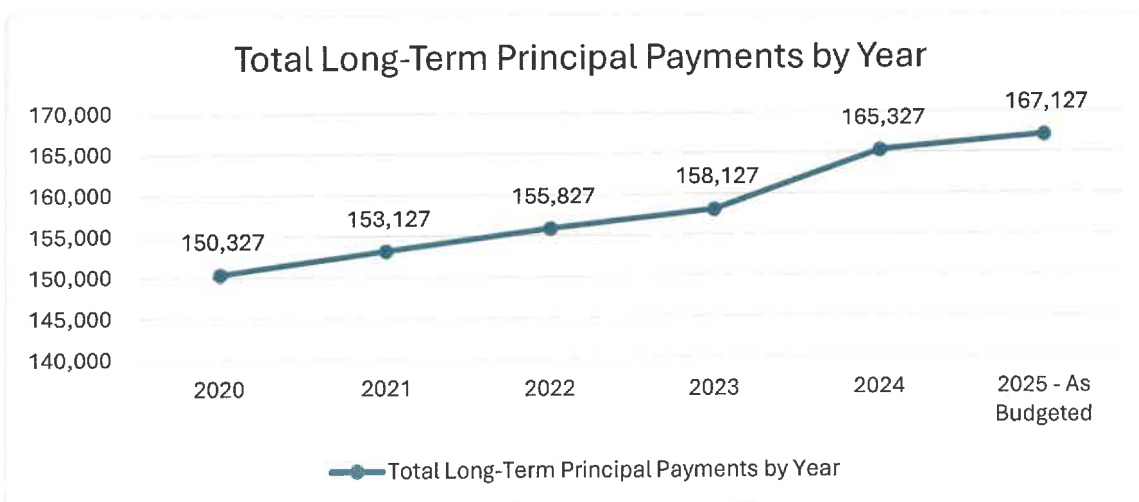
## 2025 City of Kirtland – Debt Summary



\*2020 Payment as shown above included = \$500,000 held in County escrow for SR306 Resurfacing



\*2020 Payment as shown above included = \$500,000 held in County escrow for SR306 Resurfacing



CITY OF KIRTLAND  
2025 Debt Summary

Short-Term Various Purpose Note

	2020	2021	2022	2023	2024	2025
Beginning Balance	3,015,000.00	2,405,000.00	2,008,000.00	1,603,000.00	1,102,000.00	647,000.00
Principal Payment	610,000.00	397,000.00	405,000.00	501,000.00	455,000.00	647,000.00
Ending Balance	2,405,000.00	2,008,000.00	1,603,000.00	1,102,000.00	647,000.00	-
Interest Payment	82,582.19	20,000.00	10,040.00	36,067.50	46,704.90	29,115.00
<b>Funding Source</b>						
Fund 100	117,682.19	186,720.56	224,040.00	327,067.50	227,704.90	361,115.00
Fund 229	75,000.00	132,000.00	191,000.00	210,000.00	275,000.00	270,000.00
Fund 305	-	98,279.44	-	-	-	64,000.00
Fund 310	-	-	-	-	-	45,000.00
Fund 315	500,000.00	-	-	-	-	-
<b>Total Funding Sources</b>	<b>692,682.19</b>	<b>417,000.00</b>	<b>415,040.00</b>	<b>537,067.50</b>	<b>566,704.90</b>	<b>676,115.00</b>

Short-Term Road Improvement Note

	2020	2021	2022	2023	2024	2025
Beginning Balance	-	-	2,000,000.00	2,000,000.00	2,000,000.00	4,500,000.00
Principal Payment	-	2,000,000.00	-	-	2,500,000.00	-
Proceeds	-	-	-	-	-	-
Ending Balance	-	2,000,000.00	2,000,000.00	2,000,000.00	4,500,000.00	4,500,000.00
Interest Payment	-	-	20,000.00	45,000.00	84,763.89	202,500.00
<b>Funding Source</b>						
Fund 100	-	-	20,000.00	45,000.00	84,763.89	202,500.00

LT Bonds

	2020	2021	2022	2023	2024	2025
Beginning Balance	1,365,817.68	1,215,490.34	1,062,563.00	906,535.66	748,408.32	583,080.98
Principal Payment	150,327.34	153,127.34	155,827.34	158,127.34	165,327.34	167,127.34
Ending Balance	1,215,490.34	1,062,363.00	906,535.66	748,408.32	583,080.98	415,953.64
Interest Payment	33,713.94	30,529.80	27,305.43	24,012.80	20,689.06	17,130.75
<b>Funding Source</b>						
Fund 100	152,591.88	152,176.38	151,701.38	150,666.88	154,584.78	151,868.08
Fund 503	31,449.40	31,480.76	31,431.39	31,473.26	31,431.62	31,422.01
<b>Total Funding Sources</b>	<b>184,041.28</b>	<b>183,657.14</b>	<b>183,132.77</b>	<b>182,140.14</b>	<b>186,016.40</b>	<b>184,258.09</b>

Total Outstanding Debt

	2020	2021	2022	2023	2024	2025
Beginning Balance	4,380,817.68	3,620,490.34	5,070,363.00	4,509,535.66	3,850,408.32	5,730,080.98
Principal Payment	760,327.34	550,127.34	580,827.34	659,127.34	720,327.34	814,127.34
Proceeds	-	2,000,000.00	-	-	-	-
Ending Balance	3,620,490.34	5,070,363.00	4,509,535.66	3,850,408.32	5,730,080.98	4,915,953.64
Interest Payment	116,396.13	50,529.80	57,345.43	105,080.30	152,157.85	248,745.75
<b>Funding Source</b>						
Fund 100	270,274.07	338,896.94	395,741.38	522,734.38	467,053.57	716,451.08
Fund 229	75,000.00	132,000.00	191,000.00	210,000.00	275,000.00	270,000.00
Fund 305	-	98,279.44	-	-	-	64,000.00
Fund 310	-	-	-	-	-	45,000.00
Fund 315	500,000.00	-	-	-	-	-
Fund 503	31,449.40	31,480.76	31,431.39	31,473.26	31,431.62	31,422.01
<b>Total Funding Sources</b>	<b>876,723.47</b>	<b>600,657.14</b>	<b>618,172.77</b>	<b>764,207.64</b>	<b>837,485.19</b>	<b>1,062,873.09</b>

Funding Sources Defined

Fund	Account	Description	Amount	Description
<b>TRANSFER OUT</b>				
100	100-7745-57131	Transfer Out	332,000.00	Principal-ST Various Purpose Note
100	100-7745-57131	Transfer Out	29,115.00	ST Various Purpose Note Interest
100	100-7745-57131	Transfer Out	202,500.00	ST Road Improvement Note Interest
100	100-7745-57131	Transfer Out	146,231.58	Principal Payment on LT Bonds
100	100-7745-57131	Transfer Out	6,664.50	Interest Payment on LT Bonds
		<b>Total General Fund</b>	<b>716,451.08</b>	Principal & Interest on Debt:
310	310-7751-56501	Principal on Notes	45,000.00	Principal-ST Various Purpose Note
229	229-7745-57131	<b>Total Major Capital Equip</b>	<b>270,000.00</b>	Principal-ST Various Purpose Note
503	503-7745-57131	Transfer Out	20,895.76	Principal on LT Debt:
503	503-7745-57131	Transfer Out	10,526.25	Interest on LT Debt:
		<b>Total WWTP Templeview</b>	<b>31,422.01</b>	
			<b>1,062,873.09</b>	<b>Total 2025 Debt Payments</b>

Fund	Account	Description	Amount	Description
<b>RESOURCES</b>				
310	310-7741-57301	Note Proceeds	-	Borrowings
310	310-7745-49201	Transfer-in	815,373.09	From 100/229/503
310	310-7751-47303	Note Premium	45,000.00	Fund Balance from Premium
460	460-6611-47301	Note Proceeds	-	Borrowings
460	460-7745-49201	Transfer-in	202,500.00	From Fund 100
			<b>1,062,873.09</b>	<b>Total 2025 Debt Resources</b>

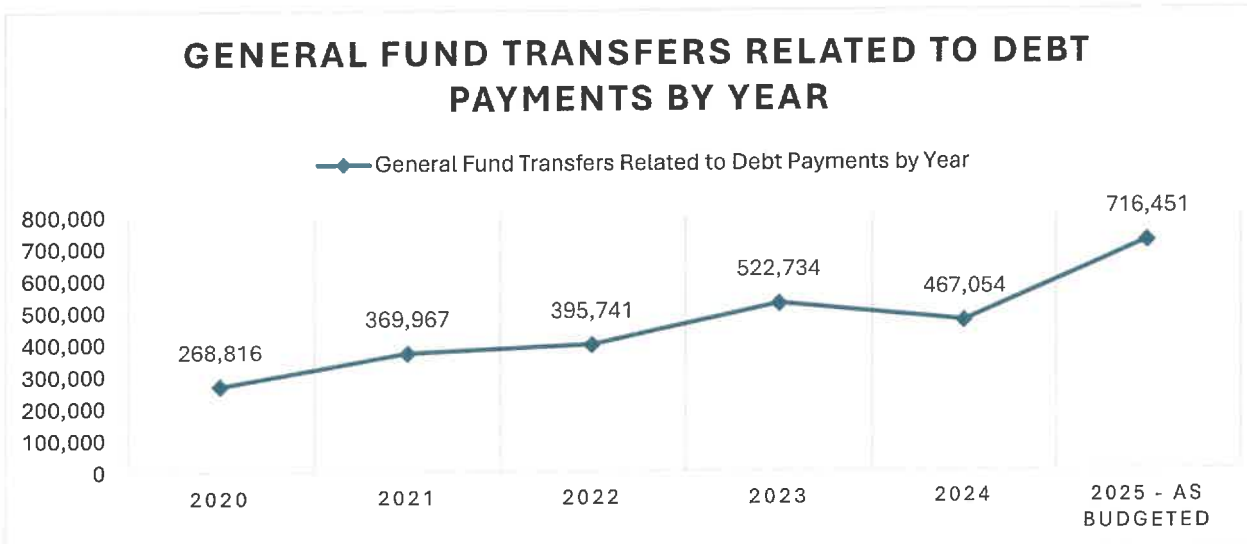
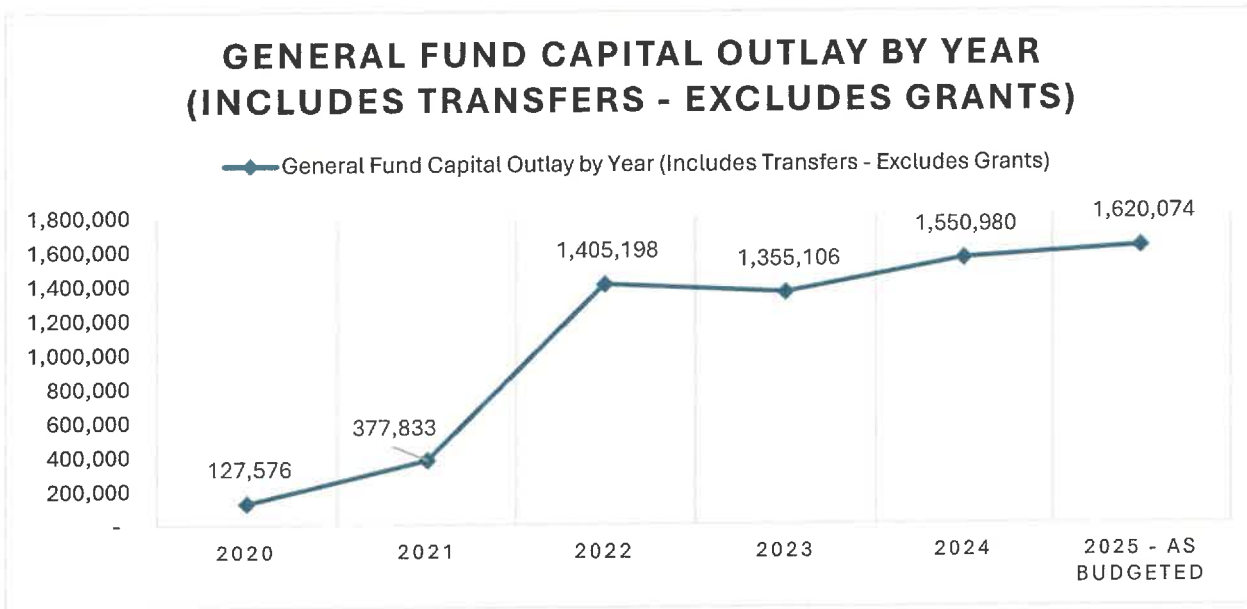
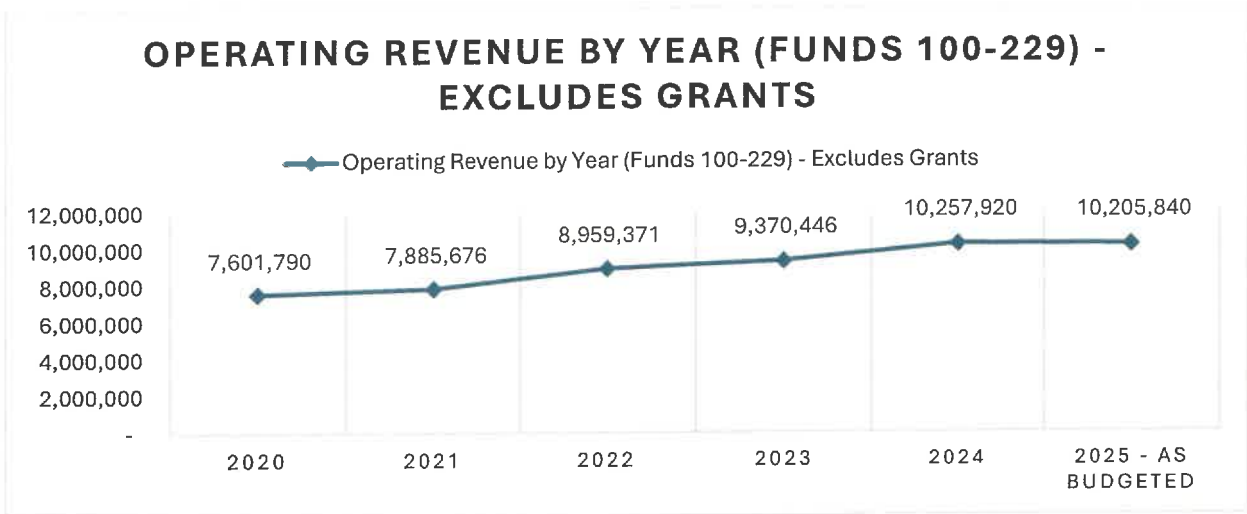
Fund	Account	Description	Amount	Description
<b>PAYMENT OF DEBT</b>				
310	310-7751-56101	Principal Bonds GO	167,127.34	
310	310-7751-56301	Interest Bonds GO	17,130.75	
310	310-7751-56501	Principal Notes	647,000.00	
310	310-7751-56601	Interest Notes	29,115.00	
460	460-7751-56501	Principal Notes	-	
460	460-7751-56601	Interest Notes	202,500.00	
			<b>1,062,873.09</b>	<b>Total 2025 Debt Expenditures</b>



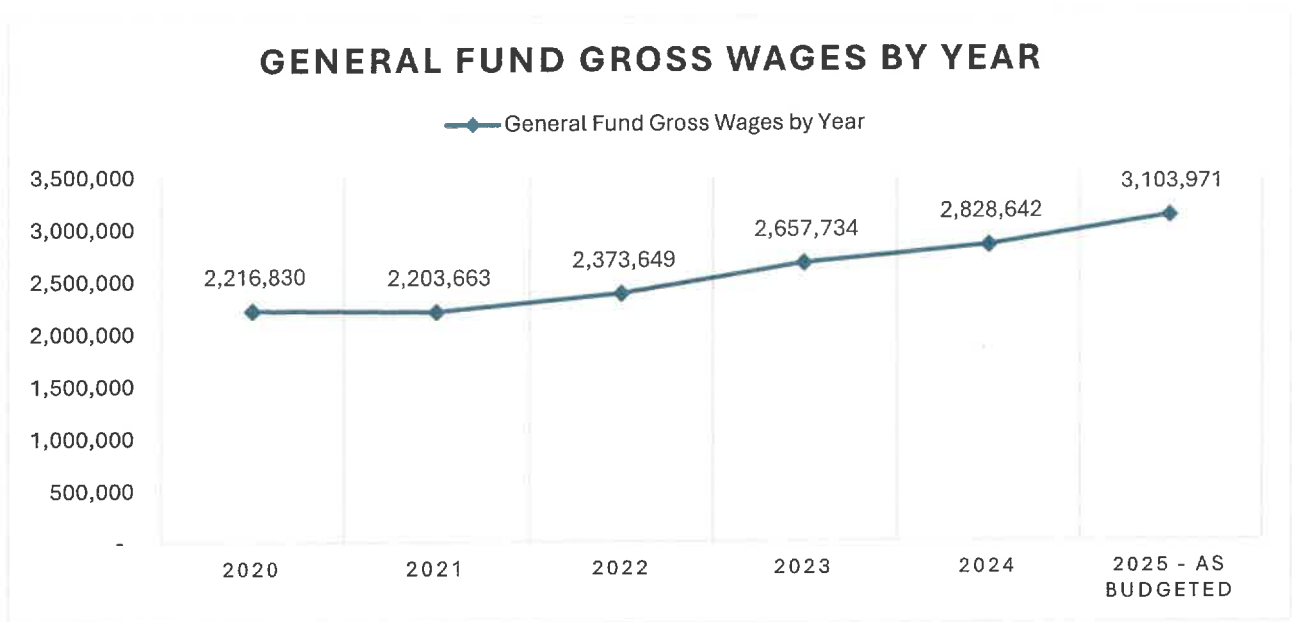
**CITY OF KIRTLAND  
2025 FUND TRANSFER SCHEDULE**

<b>From Fund #</b>	<b>Transfer from Fund</b>	<b>To Fund #</b>	<b>Transfer to Fund</b>	<b>In an Amount Not to Exceed</b>	<b>Purpose</b>
100	General Fund	310	Debt Service Fund	513,951.08	To Fund Bond and BAN Payments
100	General Fund	410	Capital Improvement Fund	459,334.39	To Fund Capital Expenditures
100	General Fund	460	Road Improvement Fund	202,500.00	To Fund BAN Payment
100	General Fund	455	Sanitary Improvement	160,000.00	To Fund Sanitary Sewer Design
100	General Fund	460	Road Improvement Fund	1,000,000.00	To Fund 2025 Road Program
100	General Fund	720	Police Pension Fund	128,485.88	To Fund Police Pension
100	General Fund	730	Fire Pension Fund	279,933.22	To Fund Fire Pension
201	Police Pension Fund	720	Police Pension Fund	113,000.00	To Fund Police Pension
229	Major Capital Improvement Fund	310	Debt Service Fund	270,000.00	To Fund BAN Payment
503	WWTP Templeview Fund	310	Debt Service Fund	31,422.01	To Fund USDA Bond Payment
				<b>3,158,626.58</b>	<b>Total All Transfers</b>

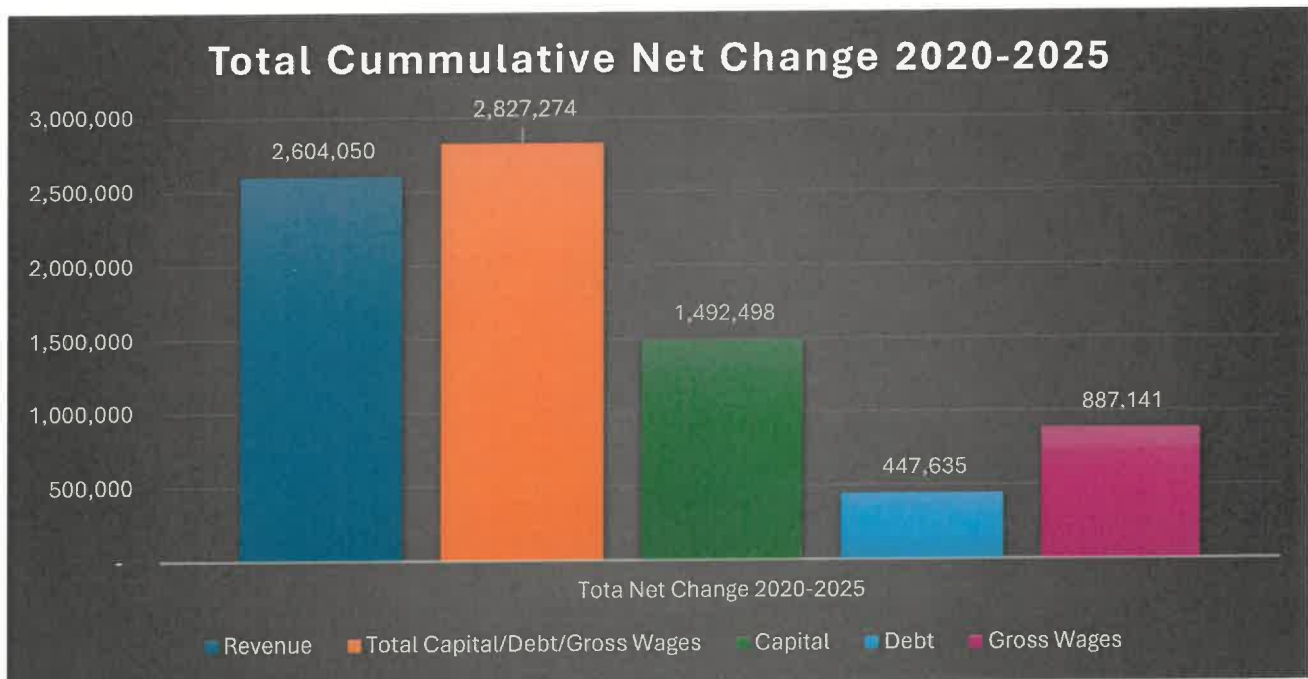
# 2025 City of Kirtland – Operating Revenue & Expense Analysis



## 2025 City of Kirtland – Operating Revenue & Expense Analysis



*\*2023 & 2024 General Fund gross wages include 3 new Firefighter/Paramedics related to new firefighter grant award.*



*\*From 2020 – 2025, the City of Kirtland’s Operating Revenue (excluding grants) has shown a net increase of \$2,604,050. The City of Kirtland has invested additional dollars year over year into capital outlay, debt service, and gross wages totaling a net increase of \$2,827,274.*

**City of Kirtland**  
**2025 Original Budget Appropriations**

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
100	100-1111-51110	Administrative Salary	112,000.00	114,153.88	120,830.87	128,080.72	7,249.85	6.00%
100	100-1111-51111	Regular Wages	661,103.24	745,387.53	808,318.88	867,354.18	59,035.30	7.30%
100	100-1111-51112	Overtime Wages	97,298.09	94,380.75	89,618.98	100,000.00	10,381.02	11.58%
100	100-1111-51113	Longevity	7,184.96	5,300.00	11,022.93	7,500.00	(3,522.93)	-31.96%
100	100-1111-51114	Qualified Compensation	36,000.00	39,000.00	59,131.20	47,000.00	(12,131.20)	-20.52%
100	100-1111-51115	Retirements	24,724.75	-	-	-	-	-
100	100-1111-51116	Physical Fitness Bonus	2,500.00	3,000.00	61,544.41	63,542.34	1,997.93	3.25%
100	100-1111-51121	Regular Wages Clerk	50,534.80	56,512.40	-	-	-	-
100	100-1111-51122	Overtime Wages Clerk	-	-	-	-	-	-
100	100-1111-51131	Vehicle Maint Wages	9,742.00	9,118.80	6,030.72	8,225.86	2,195.14	36.40%
100	100-1111-51141	Part Time Seasonal Wages	16,538.84	5,629.46	8,395.96	35,784.00	27,388.04	326.20%
100	100-1111-51142	Part Time Seasonal Overtime	31.53	482.85	216.28	1,500.00	1,283.72	593.55%
100	100-1111-51151	Building Grounds Wages	-	-	-	-	-	-
100	100-1111-52101	Medical Benefits	229,963.56	240,334.98	221,017.33	355,090.68	134,073.35	60.66%
100	100-1111-52102	Medicare	14,782.04	15,595.03	16,935.46	18,255.31	1,319.85	7.79%
100	100-1111-52103	Pers	11,428.46	10,446.15	10,369.38	14,199.69	3,830.31	36.94%
100	100-1111-52104	Uniforms	15,104.00	15,900.17	19,077.48	16,550.00	(2,527.48)	-13.25%
100	100-1111-52105	Medical Benefits Waiver	1,800.00	2,250.00	2,850.00	-	(2,850.00)	-100.00%
100	100-1111-52106	Travel Education	6,311.56	5,632.37	3,874.80	4,000.00	125.20	3.23%
100	100-1111-52107	Recruitment Training	17,238.15	24,458.96	20,005.85	20,000.00	(5.85)	-0.03%
100	100-1111-53101	Utilities	20,704.98	24,750.35	23,682.86	24,393.35	710.49	3.00%
100	100-1111-53301	Vehicle Maint Outside	10,748.89	11,618.71	30,755.74	47,276.99	16,521.25	53.72%
100	100-1111-53401	Contract Services	175,110.54	173,428.95	177,433.50	185,000.00	7,566.50	4.26%
100	100-1111-53402	Telecommunications	12,428.13	14,385.20	5,934.74	6,612.78	678.04	11.42%
100	100-1111-53403	Data Processing Services	30,932.20	31,667.47	32,696.24	37,270.12	4,573.88	13.99%
100	100-1111-53404	Advertising	-	120.00	-	200.00	200.00	-
100	100-1111-53701	Medical	619.00	1,100.00	987.00	1,000.00	13.00	1.32%
100	100-1111-53901	Prisoner	-	-	11.77	50.00	38.23	324.81%
100	100-1111-54101	Office Supplies	3,191.26	2,930.88	3,383.62	3,500.00	116.38	3.44%
100	100-1111-54201	New Equipment	-	2,478.79	8,204.95	2,500.00	(5,704.95)	-69.53%
100	100-1111-54202	New Equipment - Grants	2,520.04	3,206.18	6,895.66	8,798.70	1,903.04	27.60%
100	100-1111-54203	Data Processing Equipment	-	-	-	-	-	-
100	100-1111-54301	Vehicle Maint Inside	17,857.21	9,238.81	6,318.30	7,000.00	681.70	10.79%
100	100-1111-54401	Other Materials & Supplies	4,782.87	4,766.53	7,936.95	5,750.00	(2,186.95)	-27.55%
100	100-1111-54402	Fuel	31,322.86	31,104.76	25,223.66	27,746.03	2,522.37	10.00%
100	100-1111-54403	Repairs & Maintenance	2,265.85	1,756.00	1,112.01	1,000.00	(112.01)	-10.07%
100	100-1111-54502	Grants	-	-	-	-	-	-
100	100-1111-54601	Dues & Subscriptions	1,405.55	1,619.65	724.76	750.00	25.24	3.48%
100	100-1112-51141	Part Time Seasonal Wages	29,526.41	30,151.47	30,776.79	35,616.00	4,839.21	15.72%
100	100-1112-51142	Part Time Seasonal Overtime	126.12	40.24	64.38	250.00	185.62	288.32%
100	100-1112-52102	Medicare	429.94	437.75	447.16	520.06	72.90	16.30%
100	100-1112-52103	Pers	4,386.78	4,256.18	4,265.83	5,021.24	755.41	17.71%
100	100-1112-52107	Recruitment Training	-	55.00	-	750.00	750.00	-
100	100-1112-54101	Office Supplies	237.00	-	-	-	-	-
100	100-1112-54201	New Equipment	700.00	-	-	-	-	-
100	100-1112-54401	Other Materials & Supplies	121.24	-	-	-	-	-
100	100-1131-51110	Administrative Salary	85,213.44	86,464.00	91,937.99	97,666.82	5,728.83	6.23%
100	100-1131-51111	Regular Wages	163,091.34	341,499.69	356,949.54	443,391.08	86,441.54	24.22%

**City of Kirtland**  
**2025 Original Budget Appropriations**

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
100	100-1131-51112	Overtime Wages	18,203.79	13,762.94	19,701.41	15,069.54	(4,631.87)	-23.51%
100	100-1131-51113	Longevity	3,750.00	4,861.09	4,792.18	2,100.00	(2,692.18)	-56.18%
100	100-1131-51114	Qualified Compensation	6,000.00	9,665.06	12,333.33	13,000.00	666.67	5.41%
100	100-1131-51115	Retirements	-	27,255.39	-	-	-	#DIV/0!
100	100-1131-51131	Vehicle Maint Wages	6,219.50	6,850.80	12,084.48	12,338.79	254.31	2.10%
100	100-1131-51141	Part Time Seasonal Wages	261,789.71	204,589.64	225,259.50	176,775.07	(48,484.43)	-21.52%
100	100-1131-51142	Part Time Seasonal Overtime	31,614.45	10,636.15	4,036.88	5,000.00	963.12	23.86%
100	100-1131-52100	Fica	18,752.76	13,594.44	15,201.02	11,270.05	(3,930.97)	-25.86%
100	100-1131-52101	Medical Benefits	143,872.12	96,407.77	87,126.14	138,315.72	51,189.58	58.75%
100	100-1131-52102	Medicare	8,490.30	10,245.92	10,560.97	11,097.45	536.48	5.08%
100	100-1131-52104	Uniforms	10,229.63	13,344.96	12,217.98	18,725.00	6,507.02	53.26%
100	100-1131-52106	Travel Education	639.17	990.10	-	1,000.00	1,000.00	#DIV/0!
100	100-1131-52107	Recruitment Training	874.40	7,670.22	6,780.35	7,000.00	219.65	3.24%
100	100-1131-53101	Utilities	22,727.65	25,762.55	22,831.60	23,516.55	684.95	3.00%
100	100-1131-53301	Vehicle Maint Outside	7,383.08	14,671.40	27,892.18	30,000.00	2,107.82	7.56%
100	100-1131-53401	Contract Services	19,271.03	18,979.14	30,575.98	30,500.00	(75.98)	-0.25%
100	100-1131-53402	Telecommunications	9,207.18	9,337.24	8,018.19	8,258.74	240.55	3.00%
100	100-1131-53403	Data Processing Services	7,567.05	9,431.10	9,652.08	9,750.00	97.92	1.01%
100	100-1131-53701	Medical	709.00	2,667.00	1,388.00	1,500.00	112.00	8.07%
100	100-1131-54101	Office Supplies	1,733.76	1,177.81	884.94	1,000.00	115.06	13.00%
100	100-1131-54201	New Equipment	-	301.86	11,832.20	-	(11,832.20)	-100.00%
100	100-1131-54202	New Equipment - Grants	-	46,477.20	104,089.14	-	(104,089.14)	-100.00%
100	100-1131-54301	Vehicle Maint Inside	10,784.46	12,922.77	18,543.19	20,000.00	1,456.81	7.86%
100	100-1131-54401	Other Materials & Supplies	13,628.37	11,588.02	8,068.31	8,500.00	431.69	5.35%
100	100-1131-54402	Fuel	28,549.65	23,649.02	21,561.80	23,717.98	2,156.18	10.00%
100	100-1131-54403	Repairs & Maintenance	10,372.64	9,883.31	8,414.68	10,000.00	1,585.32	18.84%
100	100-1131-54601	Dues & Subscriptions	779.31	906.91	961.85	975.00	13.15	1.37%
100	100-1131-55101	Capital Equipment	-	59,992.00	-	-	-	#DIV/0!
100	100-1141-53101	Utilities	39,993.89	31,325.73	35,069.34	36,121.42	1,052.08	3.00%
100	100-1141-53401	Contract Services	4,943.75	7,981.28	8,944.88	13,605.00	4,660.12	52.10%
100	100-1141-54201	New Equipment	-	-	-	3,258.00	3,258.00	#DIV/0!
100	100-1141-54401	Other Materials & Supplies	1,780.31	1,492.50	8,968.53	5,000.00	(3,968.53)	-44.25%
100	100-2211-53401	Contract Services	101,361.00	105,095.00	104,352.00	107,500.00	3,148.00	3.02%
100	100-3311-51113	Longevity	1,650.00	1,650.00	1,650.00	2,629.41	979.41	59.36%
100	100-3311-51115	Retirement	-	-	-	12,545.75	12,545.75	#DIV/0!
100	100-3311-51121	Regular Wages Clerk	51,730.72	52,780.80	83,568.14	56,302.07	(27,266.07)	-32.63%
100	100-3311-51122	Overtime Wages Clerk	-	-	-	-	-	#DIV/0!
100	100-3311-51141	Part Time Seasonal Wages	19,290.00	16,497.38	11,319.50	15,900.00	4,580.50	40.47%
100	100-3311-52101	Medical Benefits	9,810.24	7,992.42	11,027.48	3,112.26	(7,915.22)	-71.78%
100	100-3311-52102	Medicare	279.55	239.09	572.61	1,202.74	630.13	110.05%
100	100-3311-52103	Pers	10,539.06	9,914.67	13,084.58	9,856.29	(3,228.29)	-24.67%
100	100-3311-52105	Medical Benefits Waiver	-	-	-	1,800.00	1,800.00	#DIV/0!
100	100-3311-53401	Contract Services	3,804.44	4,784.62	3,202.44	3,000.00	(202.44)	-6.32%
100	100-3311-53403	Data Processing Services	417.27	473.56	310.24	891.28	581.04	187.29%
100	100-3311-53404	Advertising	171.75	314.45	510.90	550.00	39.10	7.65%
100	100-3311-53701	Medical	-	-	-	-	-	#DIV/0!
100	100-3311-54101	Office Supplies	530.32	573.90	414.24	500.00	85.76	20.70%
100	100-3311-54401	Other Materials & Supplies	175.09	120.25	-	100.00	100.00	#DIV/0!

**City of Kirtland  
2025 Original Budget Appropriations**

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
100	100-3311-54601	Dues & Subscriptions	-	-	-	-	-	#DIV/0!
100	100-3311-57902	Refunds	-	40.00	-	-	-	#DIV/0!
100	100-3313-51141	Part Time Seasonal Wages	875.00	1,190.00	595.00	1,680.00	1,085.00	182.35%
100	100-3313-52100	Fica	54.25	73.78	36.89	104.16	67.27	182.35%
100	100-3313-52102	Medicare	12.75	17.34	8.67	24.36	15.69	180.97%
100	100-3313-52103	Pers	-	-	-	-	-	#DIV/0!
100	100-3313-53401	Contract Services	100.00	-	-	-	-	#DIV/0!
100	100-3313-53403	Data Processing Services	112.20	130.20	86.80	130.20	43.40	50.00%
100	100-3313-53404	Advertising	955.35	819.90	545.60	550.00	4.40	0.81%
100	100-3313-54101	Office Supplies	-	-	-	-	-	#DIV/0!
100	100-3323-53401	Contract Services	44,388.00	40,838.00	42,875.50	59,400.00	16,524.50	38.54%
100	100-3323-53403	Data Processing Services	130.20	130.20	98.80	130.20	31.40	31.78%
100	100-3323-53404	Advertising	1,019.71	2,807.73	801.93	800.00	(1.93)	-0.24%
100	100-3323-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
100	100-3323-54601	Dues & Subscriptions	-	-	-	-	-	#DIV/0!
100	100-4418-51151	Building Grounds Wages	3,811.22	10,808.31	13,190.05	15,000.00	1,809.95	13.72%
100	100-4418-52101	Medical Benefits	-	-	-	-	-	#DIV/0!
100	100-4418-52102	Medicare	-	156.66	191.28	217.50	26.22	13.71%
100	100-4418-52103	Pers	-	1,513.20	1,846.62	2,100.00	253.38	13.72%
100	100-4418-52106	Travel Education	-	-	602.35	650.00	47.65	7.91%
100	100-4418-53101	Utilities	3,054.16	5,379.60	5,882.86	6,000.00	1,17.14	1.99%
100	100-4418-53401	Contract Services	21,898.90	31,586.33	31,418.59	32,500.00	1,081.41	3.44%
100	100-4418-53402	Telecommunications	52.09	-	-	-	-	#DIV/0!
100	100-4418-53403	Data Processing Services	458.85	528.85	409.20	500.00	90.80	22.19%
100	100-4418-53501	Special Department Events	10,516.48	10,239.39	-	-	-	#DIV/0!
100	100-4418-53501	City Events	-	-	12,305.05	6,000.00	(6,305.05)	-51.24%
100	100-4418-53502	Senior Events	-	-	7,655.60	2,000.00	(5,655.60)	-73.88%
100	100-4418-53701	Medical	-	-	150.00	150.00	-	0.00%
100	100-4418-54201	New Equipment	700.00	3,000.00	3,850.00	-	(3,850.00)	-100.00%
100	100-4418-54401	Other Materials & Supplies	9,229.94	18,001.68	8,638.21	15,000.00	6,361.79	73.65%
100	100-4418-54403	Repairs & Maintenance	-	-	-	7,185.46	7,185.46	#DIV/0!
100	100-4418-54601	Dues & Subscriptions	2,208.02	1,066.64	464.49	750.00	285.51	61.47%
100	100-4418-55601	Land Improvement	-	-	153,284.88	-	(153,284.88)	-100.00%
100	100-4418-57902	Refunds	7,916.00	425.00	3,829.00	1,000.00	(2,829.00)	-73.88%
100	100-4419-51111	Regular Wages	18,597.92	30,737.59	36,025.72	32,676.97	(3,348.75)	-9.30%
100	100-4419-51112	Overtime	123.41	-	121.50	150.00	28.50	23.46%
100	100-4419-51113	Longevity	-	-	-	-	-	#DIV/0!
100	100-4419-51141	Part Time Seasonal Wages	1,484.50	-	-	-	-	#DIV/0!
100	100-4419-52102	Medicare	293.02	445.70	524.14	475.99	(48.15)	-9.19%
100	100-4419-52103	Pers	2,832.97	4,267.96	5,060.63	4,595.78	(464.85)	-9.19%
100	100-4419-53401	Contract Services	2,669.19	2,816.33	4,876.76	5,000.00	1,23.24	2.53%
100	100-4419-54201	New Equipment	7,154.21	1,927.37	273.00	1,000.00	727.00	266.30%
100	100-4419-54401	Other Materials & Supplies	8,351.26	11,081.39	17,312.62	17,500.00	187.38	1.08%
100	100-4419-54403	Repairs & Maintenance	-	4,620.77	2,119.91	3,000.00	880.09	41.52%
100	100-5551-51111	Regular Wages	53.86	-	-	-	-	#DIV/0!
100	100-5551-56101	Assessment Utility	44,550.35	44,547.12	44,547.12	44,547.12	-	0.00%
100	100-5552-51111	Regular Wages	-	3,953.01	12,234.52	16,338.49	4,103.97	33.54%
100	100-5552-53401	Contract Services	8,550.00	17,562.50	65,652.13	35,000.00	(30,652.13)	-46.69%

**City of Kirtland**  
**2025 Original Budget Appropriations**

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
100	100-5552-53404	Advertising	-	583.65	-	500.00	500.00	#DIV/0!
100	100-5552-54401	Other Materials & Supplies	-	3,749.73	7,390.61	7,000.00	(390.61)	-5.29%
100	100-5552-55501	Storm Sewer Drainage Improv	-	-	14,303.45	-	(14,303.45)	-100.00%
100	100-5567-51111	Regular Wages	-	-	-	2,500.00	2,500.00	#DIV/0!
100	100-5567-51112	Overtime Wages	-	-	-	2,500.00	2,500.00	#DIV/0!
100	100-5567-52102	Medicare	-	-	-	72.50	72.50	#DIV/0!
100	100-5567-52103	Pers	-	-	-	700.00	700.00	#DIV/0!
100	100-5567-53401	Contract Services	6,224.00	6,030.55	21,360.00	10,000.00	(11,360.00)	-53.18%
100	100-5567-54401	Other Materials & Supplies	-	437.18	1,047.50	1,500.00	452.50	43.20%
100	100-5567-54601	Dues & Subscriptions	-	-	688.00	750.00	62.00	9.01%
100	100-6611-51111	Regular Wages	114,776.83	165,649.67	141,846.27	90,707.89	(51,138.38)	-36.05%
100	100-6611-51112	Overtime	138.51	1,093.41	1,942.17	2,000.00	57.83	2.98%
100	100-6611-51113	Longevity	-	-	-	-	-	#DIV/0!
100	100-6611-52101	Medical Benefits	-	-	-	-	-	#DIV/0!
100	100-6611-52102	Medicare	1,691.21	2,475.08	2,232.85	1,344.26	(888.59)	-39.80%
100	100-6611-52103	Pers	18,235.23	26,012.80	20,878.50	12,979.10	(7,899.40)	-37.84%
100	100-6611-52107	Recruitment Training	500.00	500.00	240.00	500.00	260.00	108.33%
100	100-6611-53401	Contract Services	26,418.45	30,188.45	5,100.00	-	(5,100.00)	-100.00%
100	100-6611-53404	Advertising	1,412.55	981.85	810.10	500.00	(310.10)	-38.28%
100	100-6611-53701	Medical	121.00	-	-	-	-	#DIV/0!
100	100-6611-54401	Other Materials & Supplies	20,876.17	10,015.84	18,153.15	18,000.00	(153.15)	-0.84%
100	100-6611-54601	Dues & Subscriptions	-	1,273.30	500.00	500.00	-	0.00%
100	100-6611-55302	Road Improv Maintenance	-	91,290.18	97,653.51	-	(97,653.51)	-100.00%
100	100-6621-52106	Travel Education	-	-	-	-	-	#DIV/0!
100	100-6621-53401	Contract Services	600.00	-	11,600.00	-	(11,600.00)	-100.00%
100	100-6621-54201	New Equipment	-	8,766.57	-	-	-	#DIV/0!
100	100-6621-54401	Other Materials & Supplies	14,283.81	8,087.95	2,329.26	2,500.00	170.74	7.33%
100	100-6621-54403	Repairs & Maintenance	2,135.00	2,430.56	-	7,663.00	7,663.00	#DIV/0!
100	100-6621-54801	Salt	73,828.84	144,418.74	93,935.87	83,896.50	(10,039.37)	-10.69%
100	100-6621-55101	Capital Equipment	-	14,840.26	-	-	-	#DIV/0!
100	100-7711-51111	Administrative Salary	5,603.00	5,603.00	5,603.00	5,603.00	-	0.00%
100	100-7711-51113	Regular Wages	20,350.00	20,350.00	20,350.00	20,350.00	-	0.00%
100	100-7711-51113	Longevity	-	-	-	-	-	#DIV/0!
100	100-7711-51121	Regular Wages Clerk	8,721.21	5,937.77	8,798.32	7,540.83	(1,257.49)	-14.29%
100	100-7711-52101	Medical Benefits	1,579.62	1,880.52	759.88	1,811.69	1,051.81	138.42%
100	100-7711-52102	Medicare	502.74	462.39	503.83	485.66	(18.17)	-3.61%
100	100-7711-52103	Pers	4,880.04	4,474.21	4,486.69	4,689.14	202.45	4.51%
100	100-7711-52106	Travel Education	55.00	200.00	240.00	240.00	-	0.00%
100	100-7711-53401	Contract Services	-	-	-	17,500.00	17,500.00	#DIV/0!
100	100-7711-53402	Telecommunications	-	-	-	-	-	#DIV/0!
100	100-7711-53403	Data Processing Services	310.20	572.70	218.80	375.00	156.20	71.39%
100	100-7711-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
100	100-7711-54601	Dues & Subscriptions	655.00	775.00	410.00	410.00	-	0.00%
100	100-7712-53401	Contract Services	98,978.95	103,878.32	116,216.12	118,650.00	2,433.88	2.09%
100	100-7713-51110	Administrative Salary	52,249.92	54,083.32	83,493.60	119,250.00	35,756.40	42.83%
100	100-7713-51113	Longevity	-	-	550.00	550.00	-	0.00%
100	100-7713-51121	Regular Wages Clerk	54,200.61	56,084.65	59,052.77	63,520.29	4,467.52	7.57%

**City of Kirtland**  
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Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
100	100-7713-51122	Overtime Seasonal Clerk	19.25	-	-	-	-	#DIV/0!
100	100-7713-51141	Part Time Seasonal Wages	41,583.28	45,519.90	29,533.48	23,459.07	(6,074.41)	-20.57%
100	100-7713-52101	Medical Benefits	28,270.80	24,923.28	36,069.36	46,651.32	10,581.96	29.34%
100	100-7713-52102	Medicare	2,146.87	2,257.54	2,503.13	2,998.30	495.17	19.78%
100	100-7713-52103	Pers	20,350.34	20,984.14	23,323.89	28,949.11	5,625.22	24.12%
100	100-7713-52105	Medical Benefits Waiver	-	-	-	-	-	#DIV/0!
100	100-7713-52106	Travel Education	400.00	2,043.99	2,970.61	4,000.00	1,029.39	34.65%
100	100-7713-52107	Recruitment Training	1,900.00	147.97	-	-	-	#DIV/0!
100	100-7713-53401	Contract Services	17,803.77	18,412.34	20,702.33	22,000.00	1,297.67	6.27%
100	100-7713-53403	Data Processing Services	5,179.00	1,354.00	1,897.82	1,501.44	(396.38)	-20.89%
100	100-7713-54101	Office Supplies	1,083.63	1,239.99	2,529.02	3,000.00	470.98	18.62%
100	100-7713-54201	New Equipment	82.00	1,120.00	-	-	-	#DIV/0!
100	100-7713-54401	Other Materials & Supplies	2,247.21	2,220.27	2,725.36	2,750.00	24.64	0.90%
100	100-7713-54601	Dues & Subscriptions	-	100.00	150.00	150.00	-	0.00%
100	100-7714-51110	Administrative Salary	65,000.00	64,999.92	70,958.29	71,499.91	0.76%	0.76%
100	100-7714-51141	Part Time Seasonal Wages	-	-	18,000.00	18,000.00	-	0.00%
100	100-7714-52102	Medicare	942.48	942.48	1,289.94	1,297.75	7.81	0.61%
100	100-7714-52103	Pers	9,100.00	9,100.08	11,620.08	11,619.99	(0.09)	0.00%
100	100-7714-52106	Travel Education	-	-	-	-	-	#DIV/0!
100	100-7714-53401	Contract Services	50,518.42	42,887.50	30,187.21	34,000.00	3,812.79	12.63%
100	100-7714-54401	Other Materials & Supplies	-	-	32.71	-	(32.71)	-100.00%
100	100-7714-54601	Dues & Subscriptions	-	-	-	600.00	600.00	#DIV/0!
100	100-7715-51110	Administrative Salary	110,000.00	111,518.20	116,744.60	118,719.68	1,975.08	1.69%
100	100-7715-51111	Regular Wages	11,317.87	22,079.19	28,447.78	158,384.86	129,937.08	456.76%
100	100-7715-51112	Overtime Wages	1,075.75	4,139.52	3,117.15	5,000.00	1,882.85	60.40%
100	100-7715-51113	Longevity	47.64	-	1,560.00	3,200.00	1,640.00	105.13%
100	100-7715-51115	Retirements	1,575.09	-	-	-	-	#DIV/0!
100	100-7715-51131	Vehicle Maint Wages	48,498.00	53,274.78	47,156.80	61,693.93	14,537.13	30.83%
100	100-7715-51132	Vehicle Maint Overtime	-	-	161.74	1,000.00	838.26	518.28%
100	100-7715-51141	Part Time Seasonal Wages	1,086.80	5,517.75	4,010.00	3,000.00	(1,010.00)	-25.19%
100	100-7715-51142	Part Time Seasonal Overtime	11.25	-	-	-	-	#DIV/0!
100	100-7715-51151	Building Grounds Wages	2,389.38	1,827.72	2,304.00	2,500.00	196.00	8.51%
100	100-7715-51152	Building Grounds Overtime	-	-	-	-	-	#DIV/0!
100	100-7715-52101	Medical Benefits	139,909.97	144,980.06	116,921.29	170,982.32	54,061.03	46.24%
100	100-7715-52102	Medicare	2,553.81	2,876.43	2,947.69	5,125.73	2,178.04	73.89%
100	100-7715-52103	Pers	26,154.91	27,649.50	29,079.30	49,489.79	20,410.49	70.19%
100	100-7715-52104	Uniforms	18,826.94	22,543.36	27,734.29	30,000.00	2,265.71	8.17%
100	100-7715-52105	Medical Benefits Waiver	-	-	108.00	1,800.00	1,692.00	1566.67%
100	100-7715-52106	Travel Education	-	-	1,325.80	1,500.00	174.20	13.14%
100	100-7715-52107	Recruitment Training	4,229.27	4,990.00	4,088.25	5,000.00	911.75	22.30%
100	100-7715-53101	Utilities	9,466.27	11,167.69	9,532.88	9,818.87	285.99	3.00%
100	100-7715-53301	Vehicle Maint Outside	22,774.93	56,020.65	54,167.06	55,000.00	832.94	1.54%
100	100-7715-53401	Contract Services	7,098.53	12,785.82	17,664.90	20,000.00	2,335.10	13.22%
100	100-7715-53402	Telecommunications	6,614.86	4,193.87	6,171.97	6,250.00	78.03	1.26%
100	100-7715-53403	Data Processing Services	672.60	654.60	1,172.40	654.60	(517.80)	-44.17%
100	100-7715-53701	Medical	253.00	248.00	-	500.00	500.00	#DIV/0!
100	100-7715-54101	Office Supplies	1,291.42	823.71	571.09	750.00	178.91	31.33%
100	100-7715-54201	New Equipment	10,333.72	7,484.15	7,460.73	6,750.00	(710.73)	-9.53%



**City of Kirtland**  
**2025 Original Budget Appropriations**

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY	
100	100-7715-54203	Data Processing Equipment	-	-	-	-	-	#DIV/0!	
100	100-7715-54301	Vehicle Maint Inside	96,943.78	119,842.81	72,131.07	75,000.00	2,868.93	3.98%	
100	100-7715-54401	Other Materials & Supplies	11,257.40	15,416.94	21,459.00	20,000.00	(1,459.00)	-6.80%	
100	100-7715-54402	Fuel	65,207.10	52,832.61	43,146.97	65,000.00	21,853.03	50.65%	
100	100-7715-54404	Oil & Lubricants	6,906.77	7,596.71	7,402.35	7,500.00	97.65	1.32%	
100	100-7715-54601	Dues & Subscriptions	1,325.45	1,195.00	523.00	550.00	27.00	5.16%	
100	100-7715-55101	Capital Equipment	-	91,847.66	-	739.77	739.77	739.77	#DIV/0!
100	100-7716-51111	Regular Wages	33,573.14	39,123.42	27,734.78	32,676.97	4,942.19	17.82%	
100	100-7716-51112	Overtime Wages	739.23	656.28	808.04	1,000.00	191.96	23.76%	
100	100-7716-51113	Longevity	1,100.00	1,100.00	315.00	-	(315.00)	-100.00%	
100	100-7716-51141	Part Time Seasonal Wages	980.00	-	-	-	-	#DIV/0!	
100	100-7716-52101	Medical Benefits	1,758.92	-	-	-	-	#DIV/0!	
100	100-7716-52102	Medicare	541.37	592.77	418.46	488.32	69.86	16.69%	
100	100-7716-52103	Pers	5,234.41	5,635.75	3,857.44	4,714.78	857.34	22.23%	
100	100-7716-53101	Utilities	5,565.45	4,901.65	5,503.85	5,668.97	165.12	3.00%	
100	100-7716-53401	Contract Services	510.76	5,176.52	3,485.00	3,500.00	15.00	0.43%	
100	100-7716-53402	Telecommunications	-	-	-	-	-	#DIV/0!	
100	100-7716-54201	New Equipment	-	-	1,324.81	-	(1,324.81)	-100.00%	
100	100-7716-54401	Other Materials & Supplies	970.29	2,198.55	579.98	750.00	170.02	29.31%	
100	100-7716-57902	Refunds	2,100.00	1,135.00	-	1,000.00	1,000.00	#DIV/0!	
100	100-7717-51141	Part Time Seasonal Wages	840.66	2,999.88	2,999.88	3,000.00	0.12	0.00%	
100	100-7717-52102	Medicare	12.19	43.52	43.57	43.50	(0.07)	-0.16%	
100	100-7717-52103	Pers	117.69	439.90	403.75	420.00	16.25	4.02%	
100	100-7717-53401	Contract Services	-	-	-	-	-	#DIV/0!	
100	100-7717-53404	Advertising	50.20	85.45	38.45	50.00	11.55	30.04%	
100	100-7717-54601	Dues & Subscriptions	-	-	-	-	-	#DIV/0!	
100	100-7721-51111	Regular Wages	16,229.85	16,635.96	17,550.94	16,719.14	(831.80)	-4.74%	
100	100-7721-51141	Part Time Seasonal Wages	27,958.57	27,939.47	28,249.96	28,250.00	0.04	0.00%	
100	100-7721-52100	Fica	496.08	680.77	745.41	759.50	14.09	1.89%	
100	100-7721-52102	Medicare	405.22	404.93	429.54	652.05	222.51	51.80%	
100	100-7721-52103	Pers	5,066.30	4,703.36	4,729.10	4,580.68	(148.42)	-3.14%	
100	100-7721-52106	Travel Education	16.00	-	-	-	-	#DIV/0!	
100	100-7721-53401	Contract Services	1,527.75	1,488.14	510.48	600.00	89.52	17.54%	
100	100-7721-53403	Data Processing Services	1,042.53	1,045.39	802.56	1,200.00	397.44	49.52%	
100	100-7721-53404	Advertising	1,070.65	1,330.20	1,219.35	1,250.00	30.65	2.51%	
100	100-7721-54101	Office Supplies	114.64	129.28	38.63	100.00	61.37	158.87%	
100	100-7721-54401	Other Materials & Supplies	102.99	260.45	59.36	100.00	40.64	68.46%	
100	100-7721-54601	Dues & Subscriptions	1,200.00	1,197.00	1,197.00	1,197.00	-	0.00%	
100	100-7731-53401	Contract Services	64,761.00	47,366.00	61,756.00	153,239.00	91,483.00	148.14%	
100	100-7731-57902	Refunds	-	2,453.50	-	-	-	#DIV/0!	
100	100-7741-52601	Life Insurance	2,493.52	2,698.31	2,723.73	2,707.92	(15.81)	-0.58%	
100	100-7741-53401	Contract Services	1,947.17	20,888.92	1,594.40	3,500.00	1,905.60	119.52%	
100	100-7741-53403	Data Processing Services	15,990.60	16,890.60	17,210.91	17,232.00	21.09	0.12%	
100	100-7741-53404	Advertising	358.05	-	1,045.95	1,000.00	(45.95)	-4.39%	
100	100-7741-53801	Comprehensive Insurance	93,094.00	86,058.00	206,799.00	125,000.00	(81,799.00)	-39.55%	
100	100-7741-54201	New Equipment	11,587.01	-	-	8,600.00	8,600.00	#DIV/0!	
100	100-7741-54401	Other Materials & Supplies	7,764.00	-	98.78	-	(98.78)	-100.00%	
100	100-7741-57902	Refunds	-	-	150.00	-	(150.00)	-100.00%	

**City of Kirtland**  
**2025 Original Budget Appropriations**

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
100	100-7742-51111	Regular Wages	10,780.01	545.00	905.90	2,500.00	1,594.10	175.97%
100	100-7742-51113	Longevity	-	-	-	-	-	#DIV/0!
100	100-7742-51141	Part Time Seasonal Wages	544.00	-	-	-	-	#DIV/0!
100	100-7742-52102	Medicare	164.16	7.90	13.14	36.25	23.11	175.88%
100	100-7742-52103	Pers	1,559.77	68.95	126.83	350.00	223.17	175.96%
100	100-7742-53101	Utilities	25,757.43	21,867.35	22,960.64	23,649.46	688.82	3.00%
100	100-7742-53401	Contract Services	26,180.22	25,888.06	28,938.58	30,000.00	1,061.42	3.67%
100	100-7742-53402	Telecommunications	-	-	-	-	-	#DIV/0!
100	100-7742-54401	Other Materials & Supplies	8,841.42	4,286.04	4,277.21	4,000.00	(277.21)	-6.48%
100	100-7742-54403	Repairs & Maintenance	2,299.30	-	6,569.88	3,000.00	(3,569.88)	-54.34%
100	100-7742-54502	Grants	-	-	-	-	-	#DIV/0!
100	100-7742-54601	Dues & Subscriptions	-	-	-	-	-	#DIV/0!
100	100-7742-55201	Building Improvement	-	37,338.54	8,115.00	45,668.24	37,553.24	462.76%
100	100-7744-52501	Unemployment	-	-	-	-	-	#DIV/0!
100	100-7744-52502	Workers Compensation	32,175.00	40,921.00	39,287.00	41,644.22	2,357.22	6.00%
100	100-7744-53602	Audit Costs	31,706.00	32,600.00	40,044.00	38,600.00	(1,444.00)	-3.61%
100	100-7744-53604	Elections	1,811.61	-	2,900.46	2,000.00	(900.46)	-31.05%
100	100-7744-53605	County Auditor	24,633.93	26,826.17	25,688.30	32,110.38	6,422.08	25.00%
100	100-7745-57131	Transfer	395,741.38	522,734.38	382,289.68	716,451.08	334,161.40	87.41%
100	100-7745-57141	Transfer	575,185.00	383,296.87	1,430,907.80	459,334.39	(971,573.41)	-67.90%
100	100-7745-57146	Transfer	680,013.34	676,500.00	84,763.89	1,000,000.00	915,236.11	1079.75%
100	100-7745-57150	Transfer	150,000.00	-	-	160,000.00	160,000.00	#DIV/0!
100	100-7745-57172	Transfer	115,000.00	120,000.00	137,363.88	128,485.88	(8,878.00)	-6.46%
100	100-7745-57173	Transfer	230,000.00	230,000.00	262,447.10	279,933.22	17,486.12	6.66%
100	100-7746-51141	Part Time Seasonal Wages	21,450.00	24,096.00	24,696.00	25,428.00	732.00	2.96%
100	100-7746-52102	Medicare	310.99	349.44	358.02	368.71	10.69	2.98%
100	100-7746-52103	Pers	3,115.42	3,391.08	3,327.22	3,559.92	232.70	6.99%
100	100-7746-53401	Contract Services	21,031.50	6,398.50	10,870.50	10,000.00	(870.50)	-8.01%
100	100-7746-54601	Dues & Subscriptions	-	-	-	-	-	#DIV/0!
100	100-7761-57303	Unclaimed Funds	-	-	-	-	-	#DIV/0!
100	100 Total - General Fund		7,053,186.01	7,573,631.98	8,255,875.39	8,987,181.12	731,305.73	8.86%
200	200-1111-51111	Regular Wages	74,473.78	81,868.76	83,379.86	78,909.00	(4,470.86)	-5.36%
200	200-1111-51112	Overtime Wages	6,906.78	873.04	1,883.93	3,500.00	1,616.07	85.78%
200	200-1111-51113	Longevity	2,100.00	2,100.00	4,429.19	2,100.00	(2,329.19)	-52.59%
200	200-1111-51114	Qualified Compensation	4,000.00	4,000.00	5,000.00	5,000.00	-	0.00%
200	200-1111-51116	Physical Fitness Bonus	500.00	-	-	-	-	#DIV/0!
200	200-1111-52101	Medical Benefits	19,510.80	17,162.64	15,513.20	19,831.56	4,318.36	27.84%
200	200-1111-52102	Medicare	1,275.69	1,288.25	1,373.04	1,297.88	(75.16)	-5.47%
200	200 Total - Police Operating Levy		108,767.05	107,292.69	111,579.22	110,638.44	(940.78)	-0.84%
201	201-7745-57172	Transfer	95,000.00	95,000.00	95,000.00	113,000.00	18,000.00	18.95%
201	201 Total - Police Pension		95,000.00	95,000.00	95,000.00	113,000.00	18,000.00	18.95%
202	202-1131-51141	Part Time Seasonal Wages	122,227.26	100,117.17	106,275.43	123,151.96	16,876.53	15.88%
202	202-1131-51142	Part Time Seasonal Overtime	10,299.49	11,921.70	1,495.08	5,000.00	3,504.92	234.43%
202	202-1131-52100	Fica	8,216.67	6,946.53	5,545.75	7,945.42	2,399.67	43.27%
202	202-1131-52102	Medicare	1,921.63	1,624.56	1,562.66	1,858.20	295.54	18.91%
202	202-1131-52104	Uniforms	-	-	4,985.63	5,000.00	14.37	0.29%
202	202 Total - Fire Operating Levy		142,665.05	120,609.96	119,864.55	142,955.58	23,091.03	19.26%
203	203-4418-51111	Regular Wages	23,167.24	33,343.45	30,951.82	33,816.12	2,864.30	9.25%

City of Kirtland  
2025 Original Budget Appropriations

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
203	203-4418-51113	Longevity	-	-	-	-	-	#DIV/0!
203	203-4418-51141	Part Time Seasonal Wages	33,427.50	36,368.03	27,699.17	40,893.03	13,193.86	47.63%
203	203-4418-51151	Building Grounds Wages	7,419.42	-	-	-	-	#DIV/0!
203	203-4418-52101	Medical Benefits	3,843.05	3,669.85	2,257.86	16,305.19	14,047.33	622.15%
203	203-4418-52102	Medicare	928.32	1,010.85	850.51	1,083.28	232.77	27.37%
203	203-4418-52103	Pers	8,961.95	10,089.55	7,693.29	10,459.28	2,765.99	35.95%
203	203-4418-53101	Utilities	3,726.59	599.90	-	-	-	#DIV/0!
203	203-4418-53401	Contract Services	852.33	-	19,288.01	24,500.00	5,211.99	27.02%
203	203-4418-53402	Telecommunications	2,624.62	1,446.30	3,272.08	3,240.00	(32.08)	-0.98%
203	203-4418-53403	Data Processing Services	360.53	-	-	-	-	#DIV/0!
203	203-4418-53404	Advertising	3,249.84	-	1,186.58	9,000.00	7,813.42	658.48%
203	203-4418-53502	Senior Events	-	-	4,071.00	4,000.00	(71.00)	-1.74%
203	203-4418-54101	Office Supplies	294.80	1,197.66	655.93	750.00	94.07	14.34%
203	203-4418-54201	New Equipment	-	-	-	-	-	#DIV/0!
203	203-4418-54401	Other Materials & Supplies	2,863.29	1,702.23	1,526.40	2,000.00	473.60	31.03%
203	203-4418-54601	Dues & Subscriptions	181.99	350.64	222.82	225.00	2.18	0.98%
203	203-4418-55101	Capital Equipment	-	-	23,376.35	4,642.50	(18,733.85)	-80.14%
203	203-4418-55201	Building Improvement	-	15,850.00	-	35,000.00	35,000.00	-
203	203-4418-55601	Land Improvement	10,064.09	-	-	-	-	#DIV/0!
203 Total	- Senior / Recreation Levy		101,965.56	105,628.46	123,051.82	185,914.41	62,864.59	51.09%
204	204-1131-51111	Regular Wages	497,900.37	443,870.03	492,361.71	525,284.00	32,922.29	6.69%
204	204-1131-51112	Overtime Wages	37,175.05	33,936.53	29,683.56	19,179.08	(10,504.48)	-35.39%
204	204-1131-51113	Longevity	9,050.00	8,550.00	20,100.00	10,600.00	(9,500.00)	-47.26%
204	204-1131-51114	Qualified Compensation	10,500.00	6,750.00	12,000.00	12,000.00	-	0.00%
204	204-1131-52101	Medical Benefits	89,641.90	132,740.20	117,224.34	140,638.77	23,414.43	19.97%
204	204-1131-52102	Medicare	8,269.42	7,168.66	8,057.07	8,222.41	165.34	2.05%
204	204-1131-52104	Uniforms	7,000.65	6,245.44	3,858.70	-	(3,858.70)	-100.00%
204 Total	- Fire Emergency Levy		659,537.39	639,260.86	683,285.38	715,924.26	32,638.88	4.78%
205	205-6611-53401	Contract Services	-	-	-	-	-	#DIV/0!
205	205-6611-53404	Advertising	-	-	-	-	-	#DIV/0!
205	205-6611-54401	Other Materials & Supplies	-	-	2,500.00	-	(2,500.00)	-100.00%
205	205-6611-55302	Road Maintenance	108,813.50	117,603.25	-	-	-	#DIV/0!
205 Total	- Road Levy		108,813.50	117,603.25	2,500.00	-	(2,500.00)	-100.00%
214	214-1131-51111	Regular Wages	-	36,764.68	7,960.86	-	(7,960.86)	-100.00%
214	214-1131-51141	Part Time Wages	-	24,112.25	15,799.34	-	(15,799.34)	-100.00%
214	214-1131-52100	FICA	-	1,994.96	979.56	-	(979.56)	-100.00%
214	214-1131-52102	Medicare	-	882.66	344.51	-	(344.51)	-100.00%
214	214-1131-52303	Fire Pension	-	8,823.49	1,910.66	-	(1,910.66)	-100.00%
214	214-1131-57902	Refunds	-	-	692.99	-	(692.99)	-100.00%
214 Total	- ARPA First Responders Grant		-	72,078.04	27,687.92	-	(27,687.92)	-100.00%
216	216-1111-55101	Capital Equipment	-	-	-	21,382.14	21,382.14	-
216 Total	- One Ohio Opioid Fund		-	-	-	21,382.14	21,382.14	-
217	217-1111-53401	Contract Services	-	-	-	-	-	#DIV/0!
217	217-1111-53403	Data Processing Services	-	-	-	-	-	#DIV/0!
217	217-1111-54201	New Equipment	-	-	-	-	-	#DIV/0!
217	217-1111-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
217	217-1131-53401	Contract Services	-	-	-	-	-	#DIV/0!
217	217-1131-54201	New Equipment	-	-	-	-	-	#DIV/0!

**City of Kirtland**  
**2025 Original Budget Appropriations**

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
217	217-1131-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
217	217-3323-54401	Contract Services	-	1,200.00	360.00	-	(360.00)	-100.00%
217	217-5552-55501	Storm Sewer Drainage Improv	-	-	-	-	-	#DIV/0!
217	217-6611-54401	Other Materials & Supplies	-	-	10,596.55	13.41	(10,583.14)	-99.87%
217	217-6611-55302	Road Improv Maintenance	695,038.04	95,704.62	-	-	-	#DIV/0!
217	217-7713-53401	Contract Services	-	-	-	-	-	#DIV/0!
217	217-7713-53403	Data Processing Services	-	-	-	-	-	#DIV/0!
217	217-7715-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
217	217-7741-53401	Contract Services	-	-	-	-	-	#DIV/0!
217	217-7741-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
217	217-7742-53401	Contract Services	-	-	-	-	-	#DIV/0!
217	217-7742-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
217	217-7742-55101	Capital Equipment	-	-	-	-	-	#DIV/0!
217	217-7742-55501	Capital	-	-	-	-	-	#DIV/0!
217	217-7744-52501	Unemployment	-	-	-	-	-	#DIV/0!
217	217-7745-57110	Transfers	-	-	-	-	-	#DIV/0!
217 Total - American Rescue Plan			695,038.04	96,904.62	10,956.55	13.41	(10,943.14)	-99.88%
220	220-1141-51111	Regular Wages	220.32	693.16	383.26	500.00	116.74	30.46%
220	220-1141-52102	Medicare	3.20	10.05	5.56	7.25	1.69	30.40%
220	220-1141-52103	Pers	30.84	97.04	53.65	70.00	16.35	30.48%
220	220-1141-53101	Utilities	-	-	-	-	-	#DIV/0!
220	220-1141-53401	Contract Services	-	-	-	-	-	#DIV/0!
220	220-1141-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
220	220-1141-55101	Capital Equipment	-	-	-	-	-	#DIV/0!
220	220-5552-51111	Regular Wages	16,508.44	11,431.77	40,382.34	49,015.46	8,633.12	21.38%
220	220-5552-51112	Overtime Wages	112.28	1,356.63	609.45	1,000.00	390.55	64.08%
220	220-5552-51113	Longevity	66.16	630.00	-	-	-	#DIV/0!
220	220-5552-51131	Vehicle Maint Wages	-	-	-	-	-	#DIV/0!
220	220-5552-51132	Vehicle Maint Overtime	-	-	224.64	-	(224.64)	-100.00%
220	220-5552-51141	Part Time Seasonal Wages	595.00	-	-	-	-	#DIV/0!
220	220-5552-52101	Medical Benefits	18,838.90	23,835.93	19,161.18	-	(19,161.18)	-100.00%
220	220-5552-52102	Medicare	257.63	194.55	618.89	725.22	106.33	17.18%
220	220-5552-52103	Pers	2,462.81	1,626.82	5,832.32	7,002.16	1,169.84	20.06%
220	220-5552-52105	Medical Benefits Waiver	-	-	150.00	-	(150.00)	-100.00%
220	220-5552-53401	Contract Services	5,454.53	-	-	-	-	#DIV/0!
220	220-5552-54401	Other Materials & Supplies	3,665.47	423.00	-	2,500.00	2,500.00	#DIV/0!
220	220-6611-51111	Regular Wages	217,219.53	230,455.28	19,161.18	228,738.80	(843.45)	-0.37%
220	220-6611-51112	Overtime Wages	1,055.25	3,397.49	1,504.95	2,000.00	495.05	32.89%
220	220-6611-51113	Longevity	4,350.86	1,050.00	1,050.00	-	(1,050.00)	-100.00%
220	220-6611-51131	Vehicle Maint Wages	-	-	-	-	-	#DIV/0!
220	220-6611-51132	Vehicle Maint Overtime	-	-	512.18	1,000.00	487.82	95.24%
220	220-6611-51141	Part Time Seasonal Wages	919.00	-	-	-	-	#DIV/0!
220	220-6611-51142	Part Time Seasonal Overtime	22.50	-	-	-	-	#DIV/0!
220	220-6611-52101	Medical Benefits	26,624.83	47,671.90	38,322.19	113,988.22	75,666.03	197.45%
220	220-6611-52102	Medicare	3,249.72	3,406.08	3,393.62	3,360.21	(33.41)	-0.98%
220	220-6611-52103	Pers	31,211.36	30,156.62	29,868.16	32,443.43	2,575.27	8.62%
220	220-6611-52105	Medical Benefits Waiver	-	-	342.00	-	(342.00)	-100.00%
220	220-6611-53401	Contract Services	11,800.00	-	-	-	-	#DIV/0!

**City of Kirtland**  
**2025 Original Budget Appropriations**

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
220	220-6611-54401	Other Materials & Supplies	5,879.41	4,626.50	4,886.51	5,000.00	163.49	3.38%
220	220-6621-51112	Regular Wages	3,816.32	8,276.72	6,069.50	5,500.00	(569.50)	-9.38%
220	220-6621-51112	Overtime Wages	15,069.01	5,081.58	6,962.72	22,500.00	15,537.28	223.15%
220	220-6621-51141	Part Time Seasonal Wages	4,815.28	598.50	199.50	3,498.00	3,298.50	1653.38%
220	220-6621-52101	Medical Benefits	14,397.61	23,835.93	19,161.28	-	(19,161.28)	-100.00%
220	220-6621-52102	Medicare	343.67	202.37	191.83	456.72	264.89	138.09%
220	220-6621-52103	Pers	3,318.09	3,633.78	1,755.53	4,409.72	2,654.19	151.19%
220	220-6621-53401	Contract Services	770.00	-	-	-	-	#DIV/0!
220	220-6621-54201	New Equipment	15,950.40	-	11,614.98	22,500.00	10,885.02	93.72%
220	220-6621-54401	Other Materials & Supplies	4,533.86	6,753.85	8,872.44	15,000.00	6,127.56	69.06%
220	220-6621-54801	Salt	33,908.25	41,105.34	71,110.98	180,000.00	108,889.02	153.13%
220 Total - SCMR			447,470.53	450,550.89	502,771.91	726,215.20	223,443.29	44.44%
221	221-6621-54801	Salt	41,000.00	-	27,881.62	75,000.00	47,118.38	168.99%
221 Total - State Highway			41,000.00	-	27,881.62	75,000.00	47,118.38	168.99%
222	222-1111-52106	Travel Education	-	-	-	-	-	#DIV/0!
222	222-1111-54401	Other Materials & Supplies	-	-	1,500.00	2,000.00	500.00	33.33%
222	222-1111-55101	Capital Equipment	-	4,477.54	-	-	-	#DIV/0!
222	222-1111-57902	Refunds	-	50.00	-	-	-	#DIV/0!
222 Total - Enforcement & Education			-	4,527.54	1,500.00	2,000.00	500.00	33.33%
223	223-1131-55201	Building Improvement	9,937.72	12,336.68	30,203.35	-	(30,203.35)	-100.00%
223	223-1131-55101	Capital Equipment	-	-	-	30,000.00	30,000.00	#DIV/0!
223 Total - KFD Capital Improvement			9,937.72	12,336.68	30,203.35	30,000.00	(203.35)	-0.67%
224	224-7741-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
224 Total - Government Grant			-	-	-	-	-	#DIV/0!
225	225-4418-51110	Administrative Salary	26,282.11	21,010.78	27,334.43	34,051.37	6,716.94	24.57%
225	225-4418-51141	Part Time Seasonal Wages	-	-	-	13,597.71	13,597.71	#DIV/0!
225	225-4418-51113	Longevity	-	-	10,581.57	-	(10,581.57)	-100.00%
225	225-4418-52101	Medical Benefits	4,298.69	3,763.74	4,760.66	-	(4,760.66)	-100.00%
225	225-4418-52102	Medicare	381.03	304.65	549.82	690.91	141.09	25.66%
225	225-4418-52103	Pers	3,679.47	3,066.56	5,193.97	6,670.87	1,476.90	28.43%
225	225-4418-53101	Utilities	22,766.39	24,273.66	19,651.11	20,000.00	348.89	1.78%
225	225-4418-53404	Contract Services	41,075.74	43,964.35	39,617.95	15,000.00	(24,617.95)	-62.14%
225	225-4418-53501	Advertising	-	2,953.33	3,746.80	3,000.00	(746.80)	-19.93%
225	225-4418-53502	Special Department Events	-	-	93.54	-	(93.54)	-100.00%
225	225-4418-54201	Senior Events	-	-	1,119.09	11,500.00	10,380.91	927.62%
225	225-4418-54201	New Equipment	-	-	272.44	-	(272.44)	-100.00%
225	225-4418-54101	Office Supplies	-	-	67.98	-	(67.98)	-100.00%
225	225-4418-54401	Other Materials & Supplies	11,117.77	9,616.88	5,338.85	5,500.00	161.15	3.02%
225	225-4418-54601	Dues & Subscriptions	42,946.27	-	624.00	-	(624.00)	-100.00%
225	225-4418-55101	Capital Equipment	3,850.00	-	-	-	-	#DIV/0!
225	225-4418-55201	Building Improvement	-	-	-	-	-	#DIV/0!
225	225-4418-55601	Land Improvement	-	-	50,000.00	-	(50,000.00)	-100.00%
225 Total - Senior Citizen Fund			156,397.47	108,953.95	168,952.21	110,010.86	(58,941.35)	-48.89%
226	226-1111-52106	Travel Education	-	-	-	-	-	#DIV/0!
226 Total - OPOTC Police Training Grant			-	-	-	-	-	#DIV/0!
227	227-1111-52107	Recruitment Training	-	1,000.00	902.10	-	(902.10)	-100.00%
227	227-1111-53401	Contract Services	-	-	-	-	-	#DIV/0!
227	227-1111-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!

City of Kirtland  
2025 Original Budget Appropriations

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
227	227-1111-55101	Capital Equipment	-	-	15,563.10	8,000.00	(7,563.10)	-48.60%
227	Total - Law Enforcement		-	1,000.00	16,465.20	8,000.00	(902.10)	-5.48%
228	228-4419-53401	Contract Services	-	-	-	-	-	
228	Total - Recreation Park		-	-	-	-	-	
229	229-1131-55101	Capital Equipment	-	-	-	-	-	
229	229-7745-57131	Transfer	191,000.00	210,000.00	210,000.00	270,000.00	60,000.00	28.57%
229	Total - Major Capital Equipment		191,000.00	210,000.00	210,000.00	270,000.00	60,000.00	28.57%
300	300-5551-56101	Assessment Utility	-	-	-	-	-	
300	Total - Templeview Sewer Project		-	-	-	-	-	
302	302-5551-53401	Contract Services	-	-	-	-	-	
302	302-5551-55501	Sanitary Sewer Improv	-	-	-	-	-	
302	302-7745-57145	Transfer	-	-	-	-	-	
302	Total		-	-	-	-	-	
305	305-5552-53401	Contract Services	-	-	-	-	-	
305	305-5552-55501	Storm Sewer Improv	-	-	-	-	-	
305	305-7745-57145	Transfer	-	-	-	-	-	
305	305-7761-56501	Principal Notes	-	-	-	-	-	
305	Total - Wisner Road South Project		-	-	-	-	-	
310	310-7751-53401	Contract Services	450.00	450.00	500.00	600.00	100.00	20.00%
310	310-7751-56101	Principal Bonds GO	155,827.34	158,127.34	165,327.34	167,127.34	1,800.00	1.09%
310	310-7751-56301	Interest Bonds GO	25,788.17	22,471.75	19,035.10	17,130.75	(1,904.35)	-10.00%
310	310-7751-56501	Principal Notes	2,008,000.00	1,603,000.00	1,102,000.00	647,000.00	(455,000.00)	-41.29%
310	310-7751-56601	Interest Notes	10,040.00	36,067.50	46,704.90	29,115.00	(17,589.90)	-37.66%
310	Total - Debt Service		2,200,105.51	1,820,116.59	1,333,567.34	860,973.09	(472,594.25)	-35.44%
319	319-5552-53401	Contract Services	-	-	-	-	-	
319	319-5552-55501	Storm Sewer Improv	370.19	-	-	-	-	
319	Total - Fox Hill Project		370.19	-	-	-	-	
410	410-1111-54201	New Equipment	114,509.13	31,861.87	25,238.84	-	(25,238.84)	-100.00%
410	410-1111-55101	Capital Equipment	-	-	98,063.00	152,157.39	54,094.39	55.16%
410	410-1111-55601	Land Improvement	-	-	4,497.90	-	(4,497.90)	-100.00%
410	410-1121-54203	Data Processing Equipment	-	-	-	-	-	
410	410-1131-54201	New Equipment	-	-	393,307.44	-	(393,307.44)	-100.00%
410	410-1131-54202	New Equipment - Grants	-	-	-	-	-	
410	410-1131-54203	Data Processing Equipment	-	-	-	-	-	
410	410-1131-55101	Capital Equipment	-	-	496,038.00	-	(496,038.00)	-100.00%
410	410-1131-55201	Building Improvement	-	22,516.09	-	-	-	
410	410-1131-55601	Land Improvement	-	-	9,959.04	-	(9,959.04)	-100.00%
410	410-1141-55101	Capital Equipment	-	-	-	-	-	
410	410-4418-54201	New Equipment	-	-	-	-	-	
410	410-4418-55201	Building Improvement	23,014.00	-	-	-	-	
410	410-6611-55101	Capital Equipment	-	-	-	-	-	
410	410-7713-53403	Data Processing Services	-	-	-	-	-	
410	410-7713-55101	Capital Equipment	-	-	-	-	-	
410	410-7741-54203	Data Processing Equipment	344,491.82	282,988.86	451,987.06	299,677.00	(152,310.06)	-33.70%
410	410-7742-55201	Building Improvement	4,280.00	-	33,500.00	37,500.00	4,000.00	11.94%
410	Total - Capital Improvement		496,527.95	372,481.82	1,514,957.74	499,334.39	(1,015,623.35)	-67.04%
450	450-5552-53401	Contract Services	-	-	-	-	-	
450	450-5552-55501	Storm Sewer Drainage Improv	80,128.45	95,680.59	89,451.11	545,000.00	455,548.89	509.27%
450	Total - Storm Sewer Improvement		80,128.45	95,680.59	89,451.11	545,000.00	455,548.89	509.27%

**City of Kirtland**  
**2025 Original Budget Appropriations**

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
455	455-5551-53401	Contract Services	-	-	-	160,000.00	160,000.00	#DIV/0!
455	455-5551-55501	Sanitary Sewer Improv	-	228,085.28	-	150,000.00	150,000.00	#DIV/0!
<b>455 Total - Sanitary Improvement</b>			-	<b>228,085.28</b>	-	<b>340,000.00</b>	<b>340,000.00</b>	<b>#DIV/0!</b>
460	460-6611-53401	Contract Services	-	-	-	80,397.00	80,397.00	#DIV/0!
460	460-6611-55302	Road Improv Maintenance	846,675.05	872,057.21	2,333,059.29	1,493,906.25	(839,153.04)	-35.97%
460	460-7751-56501	Principal Notes	2,000,000.00	2,000,000.00	2,000,000.00	4,500,000.00	2,500,000.00	125.00%
460	460-7751-56601	Interest Notes	20,000.00	45,000.00	84,763.89	202,500.00	117,736.11	138.90%
<b>460 Total - Street Improvement</b>			<b>2,866,675.05</b>	<b>2,917,057.21</b>	<b>4,417,823.18</b>	<b>6,276,803.25</b>	<b>1,858,980.07</b>	<b>42.08%</b>
500	500-5551-51111	Regular Wages	4,428.13	6,734.78	6,288.38	6,500.00	211.62	3.37%
500	500-5551-51141	Part Time Seasonal Wages	-	-	-	-	-	#DIV/0!
500	500-5551-52102	Medicare	64.19	97.66	91.16	94.25	3.09	3.39%
500	500-5551-52103	Pers	662.19	951.67	853.70	910.00	56.30	6.59%
500	500-5551-53101	Utilities	4,601.72	5,243.50	4,963.28	5,112.18	148.90	3.00%
500	500-5551-53401	Contract Services	22,370.03	15,101.13	29,084.51	34,957.05	5,872.54	20.13%
500	500-5551-54201	New Equipment	1,282.50	-	-	-	-	#DIV/0!
500	500-5551-54401	Other Materials & Supplies	7,651.86	5,726.09	3,360.35	3,461.16	100.81	3.00%
500	500-5551-54403	Repairs & Maintenance	-	-	-	16,800.00	16,800.00	#DIV/0!
500	500-5551-55201	Building Improvement	55.53	-	-	-	-	#DIV/0!
500	500-5551-57902	Refunds	125.00	-	-	-	-	#DIV/0!
<b>500 Total - WWTP Hickory</b>			<b>41,241.15</b>	<b>33,854.83</b>	<b>44,641.38</b>	<b>67,834.63</b>	<b>23,193.25</b>	<b>51.95%</b>
501	501-5551-51111	Regular Wages	5,651.50	6,536.75	6,697.96	7,000.00	302.04	4.51%
501	501-5551-51141	Part Time Seasonal Wages	-	-	-	-	-	#DIV/0!
501	501-5551-52102	Medicare	82.70	94.82	97.11	101.50	4.39	4.52%
501	501-5551-52103	Pers	839.75	924.80	911.82	980.00	68.18	7.48%
501	501-5551-53101	Utilities	6,698.84	6,990.23	7,069.66	7,281.75	212.09	3.00%
501	501-5551-53401	Contract Services	14,562.40	14,453.22	22,515.08	23,190.53	675.45	3.00%
501	501-5551-53402	Telecommunications	831.46	672.90	616.03	300.00	(316.03)	-51.30%
501	501-5551-54201	New Equipment	1,282.50	-	-	-	-	#DIV/0!
501	501-5551-54401	Other Materials & Supplies	5,055.99	6,898.77	2,959.46	3,048.24	88.78	3.00%
501	501-5551-55201	Building Improvement	5,405.63	-	8,500.00	-	(8,500.00)	-100.00%
<b>501 Total - WWTP Rockwood</b>			<b>40,410.77</b>	<b>36,571.49</b>	<b>49,367.12</b>	<b>41,902.03</b>	<b>(7,465.09)</b>	<b>-15.12%</b>
502	502-5551-51111	Regular Wages	3,915.61	6,536.75	6,103.36	6,250.00	146.64	2.40%
502	502-5551-51141	Part Time Seasonal Wages	-	-	-	-	-	#DIV/0!
502	502-5551-52102	Medicare	56.76	94.78	88.51	90.63	2.11	2.39%
502	502-5551-52103	Pers	589.19	924.75	828.54	875.00	46.46	5.61%
502	502-5551-53101	Utilities	2,257.08	2,452.42	2,452.42	2,525.99	73.57	3.00%
502	502-5551-53401	Contract Services	18,109.16	14,615.29	18,647.48	18,750.00	102.52	0.55%
502	502-5551-54201	New Equipment	1,282.52	-	-	-	-	#DIV/0!
502	502-5551-54401	Other Materials & Supplies	5,501.50	5,471.44	3,978.41	2,000.00	(1,978.41)	-49.73%
502	502-5551-55201	Building Improvement	5,062.10	-	2,599.99	-	(2,599.99)	-100.00%
<b>502 Total - WWTP Sheandoah</b>			<b>36,773.92</b>	<b>30,317.06</b>	<b>34,698.71</b>	<b>30,491.62</b>	<b>(4,207.09)</b>	<b>-12.12%</b>
503	503-5551-53101	Utilities	1,882.75	1,976.46	1,909.15	1,966.42	57.27	3.00%
503	503-7745-57131	Transfer	31,431.38	31,431.26	31,431.62	31,422.01	(9.61)	-0.03%
<b>503 Total - WWTP Templeview</b>			<b>33,314.13</b>	<b>33,449.72</b>	<b>33,340.77</b>	<b>33,388.43</b>	<b>47.66</b>	<b>0.14%</b>
600	600-7745-57131	Transfer	-	-	-	-	-	#DIV/0!
<b>600 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
710	710-7761-52101	Hospital - Cobra	5,362.68	15,732.42	7,812.20	5,000.00	(2,812.20)	-36.00%
710	710-7761-57301	Unclaimed Funds	-	-	-	-	-	#DIV/0!
710	710-7761-57302	Street Opening Deposit	33,150.00	51,650.00	25,700.00	40,000.00	14,300.00	55.64%

**City of Kirtland**  
**2025 Original Budget Appropriations**

Fund	Account	Description	2022 YTD Exp + Enc	2023 YTD Exp + Enc	2024 YTD Exp + Enc	Budget Request 2025	\$ Change PY	% Change PY
710	710-7761-57303	Engineering Review Deposits	35,612.98	21,607.75	9,864.86	20,000.00	10,135.14	102.74%
710	710-7761-57304	EPA Inspection Deposit	-	-	-	5,000.00	5,000.00	#DIV/0!
710	710-7761-57305	Performance Bonds	765,814.72	-	-	-	-	#DIV/0!
710	710-7761-57306	Senior Guild Special Events	3,511.00	11,562.00	9,577.00	10,000.00	423.00	4.42%
710	710-7761-57307	Community Center Deposit Refund	10,555.00	13,800.00	11,600.00	15,000.00	3,400.00	29.31%
710	710-7761-57308	Sediment & Erosion Control	23,000.00	-	-	-	-	#DIV/0!
710	710-7761-57309	Stormwater Management Inspection	45,047.92	-	-	-	-	#DIV/0!
710	710-7761-57315	Cemetery Trust	-	-	-	-	-	#DIV/0!
710	710-7761-57316	Community Center Special Events	1,370.00	150.00	-	-	-	#DIV/0!
710	710-7761-57901	Miscellaneous	-	-	-	-	-	#DIV/0!
<b>710 Total - Trust &amp; Agency</b>			<b>923,424.30</b>	<b>114,302.17</b>	<b>64,554.06</b>	<b>95,000.00</b>	<b>30,445.94</b>	<b>47.16%</b>
720	720-1111-52302	Police Pension	196,920.68	209,747.76	219,989.51	240,307.06	20,317.55	9.24%
720	720-1111-52303	Police Pension	196,920.68	209,747.76	219,989.51	240,307.06	20,317.55	9.24%
730	730-1131-52303	Fire Pension	199,624.59	226,575.81	242,745.71	274,726.92	31,981.21	13.17%
730	730-1131-52303	Fire Pension	199,624.59	226,575.81	242,745.71	274,726.92	31,981.21	13.17%
<b>Grand Total</b>			<b>16,926,295.01</b>	<b>15,833,619.25</b>	<b>18,432,711.75</b>	<b>20,773,996.87</b>	<b>2,348,848.20</b>	<b>14.85%</b>