

City of Kirtland
2026 Original Budget Appropriations

Fund	Account	Description	2023 YTD Exp + Enc	2024 YTD Exp + Enc	2025 YTD Exp + Enc	Budget Request 2026	\$ Change PY	% Change PY
100	100-1111-51110	Administrative Salary	114,153.88	120,830.87	128,080.65	125,251.02	(2,829.63)	-2.21%
100	100-1111-51111	Regular Wages	745,687.53	808,318.88	787,025.96	878,193.73	91,167.77	11.58%
100	100-1111-51112	Overtime Wages	94,380.75	89,618.98	127,240.60	97,000.00	(30,240.60)	-23.77%
100	100-1111-51113	Longevity	5,300.00	11,022.93	7,500.00	7,500.00	-	0.00%
100	100-1111-51114	Qualified Compensation	39,000.00	59,131.20	55,944.72	43,000.00	(12,944.72)	-23.14%
100	100-1111-51115	Retirements	-	-	35,149.01	3,928.72	(31,220.29)	-88.82%
100	100-1111-51116	Physical Fitness Bonus	3,000.00	-	-	-	-	#DIV/0!
100	100-1111-51121	Regular Wages Clerk	56,512.40	61,544.41	63,405.60	67,967.64	4,562.04	7.20%
100	100-1111-51122	Overtime Wages Clerk	-	-	-	-	-	#DIV/0!
100	100-1111-51131	Vehicle Maint Wages	9,118.80	6,030.72	7,632.24	8,861.60	1,229.36	16.11%
100	100-1111-51141	Part Time Seasonal Wages	5,629.46	8,395.96	40,103.41	15,400.00	(24,703.41)	-61.60%
100	100-1111-51142	Part Time Seasonal Overtime	482.85	216.28	336.00	500.00	164.00	48.81%
100	100-1111-51151	Building Grounds Wages	-	-	-	-	-	#DIV/0!
100	100-1111-52101	Medical Benefits	240,334.98	221,017.33	300,848.02	339,533.68	38,685.66	12.86%
100	100-1111-52102	Medicare	15,595.03	16,935.46	18,160.32	15,711.65	(2,448.67)	-13.48%
100	100-1111-52103	Pers	10,446.15	10,369.38	14,430.55	11,965.47	(2,465.08)	-17.08%
100	100-1111-52104	Uniforms	15,900.17	19,077.48	18,925.41	16,240.00	(2,685.41)	-14.19%
100	100-1111-52105	Medical Benefits Waiver	2,250.00	2,850.00	-	-	-	#DIV/0!
100	100-1111-52106	Travel Education	5,632.37	3,874.80	1,679.00	3,500.00	1,821.00	108.46%
100	100-1111-52107	Recruitment Training	24,458.96	20,005.85	21,102.86	21,000.00	(102.86)	-0.49%
100	100-1111-53101	Utilities	24,750.35	23,682.86	19,692.75	20,677.39	984.64	5.00%
100	100-1111-53300	Vehicle Maint Outside-Svc	-	-	-	10,000.00	10,000.00	#DIV/0!
100	100-1111-53301	Vehicle Maint Outside	11,618.71	30,755.74	40,824.49	15,000.00	(25,824.49)	-63.26%
100	100-1111-53400	Contract Services-Svc	-	-	-	11,152.04	11,152.04	#DIV/0!
100	100-1111-53401	Contract Services	173,428.95	177,433.50	78,648.23	324,288.17	245,639.94	312.33%
100	100-1111-53402	Telecommunications	14,385.20	5,934.74	6,328.79	6,300.00	(28.79)	-0.45%
100	100-1111-53403	Data Processing Services	31,667.47	32,696.24	14,048.99	15,000.00	951.01	6.77%
100	100-1111-53404	Advertising	120.00	-	-	300.00	300.00	#DIV/0!
100	100-1111-53701	Medical	1,100.00	987.00	1,025.00	1,950.00	925.00	90.24%
100	100-1111-53901	Prisoner	-	11.77	-	25.00	25.00	#DIV/0!
100	100-1111-54101	Office Supplies	2,930.88	3,383.62	2,931.80	3,000.00	68.20	2.33%
100	100-1111-54201	New Equipment	2,478.79	8,204.95	2,357.09	4,292.76	1,935.67	82.12%
100	100-1111-54202	New Equipment - Grants	3,206.18	6,895.66	5,643.59	-	(5,643.59)	-100.00%
100	100-1111-54203	Data Processing Equipment	-	-	-	-	-	#DIV/0!
100	100-1111-54300	Vehicle Maint Inside-Svc	-	-	-	5,000.00	5,000.00	#DIV/0!
100	100-1111-54301	Vehicle Maint Inside	9,238.81	6,318.30	5,143.55	1,000.00	(4,143.55)	-80.56%
100	100-1111-54400	Other Materials & Supplies-Svc	-	-	-	2,000.00	2,000.00	#DIV/0!
100	100-1111-54401	Other Materials & Supplies	4,766.53	7,936.95	5,790.98	5,130.00	(660.98)	-11.41%
100	100-1111-54402	Fuel	31,104.76	25,223.66	25,356.96	26,000.00	643.04	2.54%
100	100-1111-54403	Repairs & Maintenance	1,756.00	1,112.01	1,000.00	1,000.00	-	0.00%
100	100-1111-54502	Grants	-	-	-	-	-	#DIV/0!
100	100-1111-54601	Dues & Subscriptions	1,619.65	724.76	480.00	500.00	20.00	4.17%
100	100-1112-51141	Part Time Seasonal Wages	30,151.47	30,776.79	39,508.00	42,000.00	2,492.00	6.31%
100	100-1112-51142	Part Time Seasonal Overtime	40.24	64.38	63.00	250.00	187.00	296.83%
100	100-1112-52102	Medicare	437.75	447.16	573.76	609.00	35.24	6.14%
100	100-1112-52103	Pers	4,256.18	4,265.83	5,539.94	5,880.00	340.06	6.14%
100	100-1112-52107	Recruitment Training	55.00	-	750.00	-	(750.00)	-100.00%
100	100-1112-54101	Office Supplies	-	-	-	-	-	#DIV/0!
100	100-1112-54201	New Equipment	-	-	-	-	4,292.76	#DIV/0!
100	100-1112-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!

City of Kirtland
2026 Original Budget Appropriations

Fund	Account	Description	2023 YTD Exp + Enc	2024 YTD Exp + Enc	2025 YTD Exp + Enc	Budget Request 2026	\$ Change PY	% Change PY
100	100-1131-51110	Administrative Salary	86,464.00	91,937.99	97,454.12	126,625.52	29,171.40	29.93%
100	100-1131-51111	Regular Wages	341,499.69	356,949.54	427,886.09	574,444.86	146,558.77	34.25%
100	100-1131-51112	Overtime Wages	13,762.94	19,701.41	19,510.71	20,388.69	877.98	4.50%
100	100-1131-51113	Longevity	4,961.09	4,792.18	2,100.00	4,200.00	2,100.00	100.00%
100	100-1131-51114	Qualified Compensation	9,865.06	12,333.33	13,000.00	15,000.00	2,000.00	15.38%
100	100-1131-51115	Retirements	27,255.39	-	-	13,522.37	13,522.37	#DIV/0!
100	100-1131-51131	Vehicle Maint Wages	6,850.80	12,084.48	17,795.58	17,723.20	(72.38)	-0.41%
100	100-1131-51141	Part Time Seasonal Wages	204,589.64	225,259.50	227,995.03	272,399.68	44,404.65	19.48%
100	100-1131-51142	Part Time Seasonal Overtime	10,636.15	4,036.88	4,106.98	4,291.79	184.81	4.50%
100	100-1131-52100	Fica	13,594.44	15,201.02	14,984.73	17,154.87	2,170.14	14.48%
100	100-1131-52101	Medical Benefits	96,407.77	87,126.14	118,571.43	63,886.21	(54,685.22)	-46.12%
100	100-1131-52102	Medicare	10,245.92	10,560.97	11,777.79	10,997.86	(779.93)	-6.62%
100	100-1131-52104	Uniforms	13,344.96	12,217.98	17,840.35	15,600.00	(2,240.35)	-12.56%
100	100-1131-52106	Travel Education	990.10	-	-	1,500.00	1,500.00	#DIV/0!
100	100-1131-52107	Recruitment Training	7,670.22	6,780.35	4,105.51	7,500.00	3,394.49	82.68%
100	100-1131-53101	Utilities	25,762.55	22,831.60	24,647.18	25,879.54	1,232.36	5.00%
100	100-1131-53300	Vehicle Maint Outside-Svc	-	-	-	25,000.00	25,000.00	#DIV/0!
100	100-1131-53301	Vehicle Maint Outside	14,671.40	27,892.18	57,657.41	15,000.00	(42,657.41)	-73.98%
100	100-1131-53400	Contract Services-Svc	-	-	-	10,472.08	10,472.08	#DIV/0!
100	100-1131-53401	Contract Services	18,979.14	30,575.98	31,531.80	23,527.92	(8,003.88)	-25.38%
100	100-1131-53402	Telecommunications	9,337.24	8,018.19	15,016.04	15,766.84	750.80	5.00%
100	100-1131-53403	Data Processing Services	9,431.10	9,652.08	9,125.36	9,581.63	456.27	5.00%
100	100-1131-53701	Medical	2,667.00	1,388.00	1,259.00	2,500.00	1,241.00	98.57%
100	100-1131-54101	Office Supplies	1,177.81	884.94	781.63	1,000.00	218.37	27.94%
100	100-1131-54201	New Equipment	301.86	11,832.20	1,559.20	-	(1,559.20)	-100.00%
100	100-1131-54202	New Equipment - Grants	46,477.20	104,089.14	3,227.09	71,946.00	68,718.91	2129.44%
100	100-1131-54203	Data Processing Equipment	-	-	2,129.32	2,000.00	(129.32)	-6.07%
100	100-1131-54300	Vehicle Maint Inside-Svc	-	-	-	20,000.00	20,000.00	#DIV/0!
100	100-1131-54301	Vehicle Maint Inside	12,922.77	18,543.19	22,861.24	4,000.00	(18,861.24)	-82.50%
100	100-1131-54400	Other Materials & Supplies-Svc	-	-	-	2,741.38	2,741.38	#DIV/0!
100	100-1131-54401	Other Materials & Supplies	11,588.02	8,068.31	8,591.24	5,758.62	(2,832.62)	-32.97%
100	100-1131-54402	Fuel	23,649.02	21,561.80	22,364.06	23,000.00	635.94	2.84%
100	100-1131-54403	Repairs & Maintenance	9,883.31	8,414.68	7,996.97	8,000.00	3.03	0.04%
100	100-1131-54601	Dues & Subscriptions	906.91	961.85	1,097.00	1,100.00	3.00	0.27%
100	100-1131-55101	Capital Equipment	59,992.00	-	-	11,960.00	11,960.00	#DIV/0!
100	100-1141-53101	Utilities	31,325.73	35,069.34	41,522.63	43,598.76	2,076.13	5.00%
100	100-1141-53401	Contract Services	7,981.28	8,944.88	1,918.76	12,500.00	10,581.24	551.46%
100	100-1141-54201	New Equipment	-	-	3,258.00	-	(3,258.00)	-100.00%
100	100-1141-54401	Other Materials & Supplies	1,492.50	8,968.53	1,360.00	10,000.00	8,640.00	635.29%
100	100-1141-55101	Capital Equipment	-	-	-	60,000.00	60,000.00	#DIV/0!
100	100-2211-53401	Contract Services	105,095.00	104,352.00	104,398.00	105,000.00	602.00	0.58%
100	100-3311-51113	Longevity	1,650.00	1,650.00	2,439.36	-	(2,439.36)	-100.00%
100	100-3311-51115	Retirement	-	-	11,626.31	-	(11,626.31)	-100.00%
100	100-3311-51121	Regular Wages Clerk	52,780.80	83,568.14	60,617.37	71,949.53	11,332.16	18.69%
100	100-3311-51122	Overtime Wages Clerk	-	-	-	-	-	#DIV/0!
100	100-3311-51141	Part Time Seasonal Wages	16,497.38	11,319.50	15,833.61	15,900.00	66.39	0.42%
100	100-3311-52101	Medical Benefits	7,992.42	11,027.48	3,320.26	-	(3,320.26)	-100.00%
100	100-3311-52102	Medicare	239.09	572.61	946.97	1,273.82	326.85	34.52%
100	100-3311-52103	Pers	9,914.67	13,084.58	10,981.66	12,298.93	1,317.27	12.00%
100	100-3311-52105	Medical Benefits Waiver	-	-	1,350.00	1,800.00	450.00	33.33%

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100	100-3311-53401	Contract Services	4,784.62	3,202.44	2,985.52	3,000.00	14.48	0.49%
100	100-3311-53402	Telecommunications	-	-	491.76	516.35	24.59	5.00%
100	100-3311-53403	Data Processing Services	473.56	310.24	395.20	414.96	19.76	5.00%
100	100-3311-53404	Advertising	314.45	510.90	224.30	225.00	0.70	0.31%
100	100-3311-53701	Medical	-	-	-	-	-	#DIV/0!
100	100-3311-54101	Office Supplies	573.90	414.24	84.66	75.00	(9.66)	-11.41%
100	100-3311-54401	Other Materials & Supplies	120.25	-	73.16	75.00	1.84	2.52%
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	1,190.00	595.00	770.00	2,100.00	1,330.00	172.73%
100	100-3313-52100	Fica	73.78	36.89	47.74	130.20	82.46	172.73%
100	100-3313-52102	Medicare	17.34	8.67	11.22	30.45	19.23	171.39%
100	100-3313-52103	Pers	-	-	-	-	-	#DIV/0!
100	100-3313-53401	Contract Services	-	-	-	-	-	#DIV/0!
100	100-3313-53403	Data Processing Services	130.20	86.80	-	-	-	#DIV/0!
100	100-3313-53404	Advertising	819.90	545.60	926.50	1,000.00	73.50	7.93%
100	100-3313-54101	Office Supplies	-	-	-	-	-	#DIV/0!
100	100-3323-53401	Contract Services	40,838.00	42,875.50	49,078.00	54,400.00	5,322.00	10.84%
100	100-3323-53403	Data Processing Services	130.20	98.80	134.86	135.00	0.14	0.10%
100	100-3323-53404	Advertising	2,807.73	801.93	800.76	1,000.00	199.24	24.88%
100	100-3323-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
100	100-3323-54601	Dues & Subscriptions	-	-	-	-	-	#DIV/0!
100	100-4418-51151	Building Grounds Wages	10,808.31	13,190.05	10,374.49	5,000.00	(5,374.49)	-51.80%
100	100-4418-52101	Medical Benefits	-	-	-	-	-	#DIV/0!
100	100-4418-52102	Medicare	156.66	191.28	150.45	72.50	(77.95)	-51.81%
100	100-4418-52103	Pers	1,513.20	1,846.62	1,452.42	700.00	(752.42)	-51.80%
100	100-4418-52106	Travel Education	-	602.35	36.76	-	(36.76)	-100.00%
100	100-4418-53101	Utilities	5,379.60	5,882.86	9,968.15	5,466.56	(4,501.59)	-45.16%
100	100-4418-53401	Contract Services	31,586.33	31,418.59	37,824.74	11,700.00	(26,124.74)	-69.07%
100	100-4418-53402	Telecommunications	-	-	1,200.97	1,261.02	60.05	5.00%
100	100-4418-53403	Data Processing Services	528.85	409.20	581.71	600.00	18.29	3.14%
100	100-4418-53501	Special Department Events	10,239.39	-	1,929.27	2,000.00	70.73	3.67%
100	100-4418-53501	City Events	-	12,305.05	-	12,000.00	12,000.00	#DIV/0!
100	100-4418-53502	Senior Events	-	7,655.60	8,007.46	-	(8,007.46)	-100.00%
100	100-4418-53701	Medical	-	150.00	-	-	-	#DIV/0!
100	100-4418-54201	New Equipment	3,000.00	3,850.00	1,034.98	-	(1,034.98)	-100.00%
100	100-4418-54401	Other Materials & Supplies	18,001.68	8,638.21	7,761.77	4,000.00	(3,761.77)	-48.47%
100	100-4418-54403	Repairs & Maintenance	-	-	13,335.46	-	(13,335.46)	-100.00%
100	100-4418-54601	Dues & Subscriptions	1,066.64	464.49	983.08	1,000.00	16.92	1.72%
100	100-4418-55601	Land Improvement	-	153,284.88	-	-	-	#DIV/0!
100	100-4418-57902	Refunds	425.00	3,829.00	-	-	-	#DIV/0!
100	100-4419-51111	Regular Wages	30,737.59	36,025.72	31,372.09	32,656.96	1,284.87	4.10%
100	100-4419-51112	Overtime	-	121.50	-	-	-	#DIV/0!
100	100-4419-51113	Longevity	-	-	-	-	-	#DIV/0!
100	100-4419-51141	Part Time Seasonal Wages	-	-	-	-	-	#DIV/0!
100	100-4419-52102	Medicare	445.70	524.14	454.89	473.53	18.64	4.10%
100	100-4419-52103	Pers	4,267.96	5,060.63	4,392.06	4,571.97	179.91	4.10%
100	100-4419-53401	Contract Services	2,816.33	4,876.76	4,544.17	5,000.00	455.83	10.03%
100	100-4419-54201	New Equipment	1,927.37	273.00	640.00	5,000.00	4,360.00	681.25%
100	100-4419-54401	Other Materials & Supplies	11,081.39	17,312.62	12,902.32	17,500.00	4,597.68	35.63%

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100	100-4419-54403	Repairs & Maintenance	4,620.77	2,119.91	516.68	750.00	233.32	45.16%
100	100-5551-51111	Regular Wages	-	-	-	-	-	#DIV/0!
100	100-5551-53401	Contract Services			100,000.00	-	(100,000.00)	-100.00%
100	100-5551-56101	Assessment Utility	44,547.12	44,547.12	44,547.12	44,547.12	-	0.00%
100	100-5552-51111	Regular Wages	3,953.01	12,234.52	7,548.32	16,328.48	8,780.16	116.32%
100	100-5552-53401	Contract Services	17,562.50	65,652.13	16,732.50	10,000.00	(6,732.50)	-40.24%
100	100-5552-53404	Advertising	583.65	-	-	750.00	750.00	#DIV/0!
100	100-5552-54401	Other Materials & Supplies	3,749.73	7,390.61	6,118.26	7,000.00	881.74	14.41%
100	100-5552-55501	Storm Sewer Drainage Improv	-	14,303.45	79,241.91	50,000.00	(29,241.91)	-36.90%
100	100-5567-51111	Regular Wages	-	-	-	-	-	#DIV/0!
100	100-5567-51112	Overtime Wages	-	-	-	-	-	#DIV/0!
100	100-5567-52102	Medicare	-	-	-	-	-	#DIV/0!
100	100-5567-52103	Pers	-	-	-	-	-	#DIV/0!
100	100-5567-53401	Contract Services	6,030.55	21,360.00	5,945.00	6,000.00	55.00	0.93%
100	100-5567-54401	Other Materials & Supplies	437.18	1,047.50	-	1,500.00	1,500.00	#DIV/0!
100	100-5567-54601	Dues & Subscriptions	-	688.00	-	1,000.00	1,000.00	#DIV/0!
100	100-6611-51111	Regular Wages	165,649.67	141,846.27	49,270.86	130,627.84	81,356.98	165.12%
100	100-6611-51112	Overtime	1,093.41	1,942.17	450.00	1,000.00	550.00	122.22%
100	100-6611-51113	Longevity	-	-	-	-	-	#DIV/0!
100	100-6611-52101	Medical Benefits	-	-	-	-	-	#DIV/0!
100	100-6611-52102	Medicare	2,475.08	2,232.85	720.95	1,908.60	1,187.65	164.73%
100	100-6611-52103	Pers	26,012.80	20,878.50	6,960.92	18,427.90	11,466.98	164.73%
100	100-6611-52107	Recruitment Training	500.00	240.00	435.00	500.00	65.00	14.94%
100	100-6611-53401	Contract Services	30,188.45	5,100.00	-	-	-	#DIV/0!
100	100-6611-53404	Advertising	981.85	810.10	933.15	1,500.00	566.85	60.75%
100	100-6611-53701	Medical	-	-	-	-	-	#DIV/0!
100	100-6611-54401	Other Materials & Supplies	10,015.84	18,153.15	10,402.24	7,500.00	(2,902.24)	-27.90%
100	100-6611-54403	Repairs & Maintenance	-	-	433.00	500.00	67.00	15.47%
100	100-6611-54601	Dues & Subscriptions	1,273.30	500.00	315.00	500.00	185.00	58.73%
100	100-6611-55302	Road Improv Maintenance	91,290.18	97,653.51	-	-	-	#DIV/0!
100	100-6621-52106	Travel Education	-	-	-	2,000.00	2,000.00	#DIV/0!
100	100-6621-53401	Contract Services	-	11,600.00	-	-	-	#DIV/0!
100	100-6621-54201	New Equipment	8,766.57	-	-	-	-	#DIV/0!
100	100-6621-54401	Other Materials & Supplies	8,087.95	2,329.26	7,003.46	7,000.00	(3.46)	-0.05%
100	100-6621-54403	Repairs & Maintenance	2,430.56	-	3,070.83	3,000.00	(70.83)	-2.31%
100	100-6621-54801	Salt	144,418.74	93,935.87	83,896.50	183,875.00	99,978.50	119.17%
100	100-6621-55101	Capital Equipment	14,840.26	-	-	-	-	#DIV/0!
100	100-7711-51110	Administrative Salary	5,603.00	5,603.00	5,603.00	5,603.00	-	0.00%
100	100-7711-51111	Regular Wages	20,350.00	20,350.00	20,350.00	20,350.00	-	0.00%
100	100-7711-51113	Longevity	-	-	-	-	-	#DIV/0!
100	100-7711-51112	Regular Wages Clerk	5,937.77	8,798.32	7,524.38	7,479.39	(44.99)	-0.60%
100	100-7711-52101	Medical Benefits	1,880.52	759.88	1,784.44	1,968.16	183.72	10.30%
100	100-7711-52102	Medicare	462.39	503.83	485.34	108.45	(376.89)	-77.65%
100	100-7711-52103	Pers	4,474.21	4,486.69	4,686.81	1,047.11	(3,639.70)	-77.66%
100	100-7711-52106	Travel Education	200.00	240.00	331.28	350.00	18.72	5.65%
100	100-7711-53401	Contract Services	-	-	17,569.20	2,000.00	(15,569.20)	-88.62%
100	100-7711-53402	Telecommunications	-	-	-	-	-	#DIV/0!
100	100-7711-53403	Data Processing Services	572.70	218.80	597.10	626.96	29.86	5.00%
100	100-7711-54101	Office Supplies	-	-	-	-	-	#DIV/0!
100	100-7711-54401	Other Materials & Supplies	-	-	72.00	100.00	28.00	38.89%

City of Kirtland
2026 Original Budget Appropriations

Fund	Account	Description	2023 YTD Exp + Enc	2024 YTD Exp + Enc	2025 YTD Exp + Enc	Budget Request 2026	\$ Change PY	% Change PY
100	100-7711-54601	Dues & Subscriptions	775.00	410.00	260.00	260.00	-	0.00%
100	100-7712-53401	Contract Services	103,878.32	116,216.12	111,116.99	111,930.00	813.01	0.73%
100	100-7713-51110	Administrative Salary	54,083.32	83,493.60	118,990.11	122,827.50	3,837.39	3.22%
100	100-7713-51113	Longevity	-	550.00	550.00	550.00	-	0.00%
100	100-7713-51121	Regular Wages Clerk	56,084.65	59,052.77	63,382.05	9,854.57	(53,527.48)	-84.45%
100	100-7713-51122	Overtime Wages Clerk	-	-	-	-	-	#DIV/0!
100	100-7713-51141	Part Time Seasonal Wages	45,519.90	29,533.48	18,652.99	52,079.55	33,426.56	179.20%
100	100-7713-52101	Medical Benefits	24,923.28	36,069.36	47,037.68	61,906.56	14,868.88	31.61%
100	100-7713-52102	Medicare	2,257.54	2,503.13	2,922.64	2,687.02	(235.62)	-8.06%
100	100-7713-52103	Pers	20,984.14	23,323.89	28,220.33	25,943.63	(2,276.70)	-8.07%
100	100-7713-52105	Medical Benefits Waiver	-	-	-	-	-	#DIV/0!
100	100-7713-52106	Travel Education	2,043.99	2,970.61	1,220.00	1,500.00	280.00	22.95%
100	100-7713-52107	Recruitment Training	147.97	-	-	-	-	#DIV/0!
100	100-7713-53401	Contract Services	18,412.34	20,702.33	23,992.37	28,000.00	4,007.63	16.70%
100	100-7713-53403	Data Processing Services	1,354.00	1,897.82	1,007.42	1,057.79	50.37	5.00%
100	100-7713-54101	Office Supplies	1,239.99	2,529.02	3,069.23	3,000.00	(69.23)	-2.26%
100	100-7713-54201	New Equipment	1,120.00	-	-	-	-	#DIV/0!
100	100-7713-54401	Other Materials & Supplies	2,220.27	2,725.36	2,707.03	3,000.00	292.97	10.82%
100	100-7713-54601	Dues & Subscriptions	100.00	150.00	100.00	100.00	-	0.00%
100	100-7714-51110	Administrative Salary	64,999.92	70,958.29	71,499.96	71,499.91	(0.05)	0.00%
100	100-7714-51141	Part Time Seasonal Wages	-	18,000.00	18,000.00	20,000.04	2,000.04	11.11%
100	100-7714-52102	Medicare	942.48	1,289.94	1,297.80	1,326.75	28.95	2.23%
100	100-7714-52103	Pers	9,100.08	11,620.08	11,620.08	11,899.99	279.91	2.41%
100	100-7714-52106	Travel Education	-	-	-	-	-	#DIV/0!
100	100-7714-53401	Contract Services	42,887.50	30,187.21	17,472.50	20,000.00	2,527.50	14.47%
100	100-7714-54401	Other Materials & Supplies	-	32.71	-	-	-	#DIV/0!
100	100-7714-54601	Dues & Subscriptions	-	-	950.00	950.00	-	0.00%
100	100-7715-51110	Administrative Salary	111,518.20	116,744.60	119,456.41	121,849.62	2,393.21	2.00%
100	100-7715-51111	Regular Wages	22,079.19	28,447.78	123,817.31	152,534.80	28,717.49	23.19%
100	100-7715-51112	Overtime Wages	4,139.52	3,117.15	14,037.46	10,000.00	(4,037.46)	-28.76%
100	100-7715-51113	Longevity	-	1,560.00	3,200.00	4,114.65	914.65	28.58%
100	100-7715-51115	Retirements	-	-	-	-	-	#DIV/0!
100	100-7715-51131	Vehicle Maint Wages	53,274.78	47,156.80	55,895.86	62,031.20	6,135.34	10.98%
100	100-7715-51132	Vehicle Maint Overtime	-	161.74	-	1,000.00	1,000.00	#DIV/0!
100	100-7715-51141	Part Time Seasonal Wages	5,517.75	4,010.00	1,297.25	6,750.00	5,452.75	420.33%
100	100-7715-51142	Part Time Seasonal Overtime	-	-	-	-	-	#DIV/0!
100	100-7715-51151	Building Grounds Wages	1,827.72	2,304.00	-	-	-	#DIV/0!
100	100-7715-51152	Building Grounds Overtime	-	-	-	-	-	#DIV/0!
100	100-7715-52101	Medical Benefits	144,980.06	116,921.29	125,791.13	184,580.09	58,788.96	46.74%
100	100-7715-52102	Medicare	2,876.43	2,947.69	4,748.82	5,195.06	446.24	9.40%
100	100-7715-52103	Pers	27,649.50	29,079.30	45,538.34	50,159.24	4,620.90	10.15%
100	100-7715-52104	Uniforms	22,543.36	27,734.29	34,238.24	35,000.00	761.76	2.22%
100	100-7715-52105	Medical Benefits Waiver	-	108.00	2,250.00	3,600.00	1,350.00	60.00%
100	100-7715-52106	Travel Education	-	1,325.80	1,259.00	2,000.00	741.00	58.86%
100	100-7715-52107	Recruitment Training	4,990.00	4,088.25	4,837.79	5,000.00	162.21	3.35%
100	100-7715-53101	Utilities	11,167.69	9,532.88	11,332.95	11,899.60	566.65	5.00%
100	100-7715-53301	Vehicle Maint Outside	56,020.65	54,167.06	53,464.32	100,200.00	46,735.68	87.41%
100	100-7715-53401	Contract Services	12,785.82	17,664.90	17,964.55	18,000.00	35.45	0.20%
100	100-7715-53402	Telecommunications	4,193.87	6,171.97	1,820.86	1,911.90	91.04	5.00%
100	100-7715-53403	Data Processing Services	654.60	1,172.40	716.56	1,000.00	283.44	39.56%

City of Kirtland
2026 Original Budget Appropriations

Fund	Account	Description	2023 YTD Exp + Enc	2024 YTD Exp + Enc	2025 YTD Exp + Enc	Budget Request 2026	\$ Change PY	% Change PY
100	100-7715-53701	Medical	248.00	-	268.00	500.00	232.00	86.57%
100	100-7715-54101	Office Supplies	823.71	571.09	552.34	600.00	47.66	8.63%
100	100-7715-54201	New Equipment	7,484.15	7,460.73	5,864.18	6,000.00	135.82	2.32%
100	100-7715-54203	Data Processing Equipment	-	-	-	-	-	#DIV/0!
100	100-7715-54301	Vehicle Maint Inside	119,842.81	72,131.07	56,574.19	73,000.00	16,425.81	29.03%
100	100-7715-54401	Other Materials & Supplies	15,416.94	21,459.00	18,156.65	18,000.00	(156.65)	-0.86%
100	100-7715-54402	Fuel	52,832.61	43,146.97	55,449.76	62,000.00	6,550.24	11.81%
100	100-7715-54404	Oil & Lubricants	7,596.71	7,402.35	7,477.69	7,500.00	22.31	0.30%
100	100-7715-54601	Dues & Subscriptions	1,195.00	523.00	330.00	550.00	220.00	66.67%
100	100-7715-55101	Capital Equipment	91,847.66	-	-	-	-	#DIV/0!
100	100-7716-51111	Regular Wages	39,123.42	27,734.78	18,101.94	32,656.96	14,555.02	80.41%
100	100-7716-51112	Overtime Wages	656.28	808.04	441.68	500.00	58.32	13.20%
100	100-7716-51113	Longevity	1,100.00	315.00	-	-	-	#DIV/0!
100	100-7716-51141	Part Time Seasonal Wages	-	-	254.40	-	(254.40)	-100.00%
100	100-7716-52101	Medical Benefits	-	-	-	-	-	#DIV/0!
100	100-7716-52102	Medicare	592.77	418.46	272.56	480.78	208.22	76.39%
100	100-7716-52103	Pers	5,635.75	3,857.44	2,631.72	4,641.97	2,010.25	76.39%
100	100-7716-53101	Utilities	4,901.65	5,503.85	5,686.04	5,970.34	284.30	5.00%
100	100-7716-53401	Contract Services	5,176.52	3,485.00	1,015.46	1,500.00	484.54	47.72%
100	100-7716-53402	Telecommunications	-	-	-	-	-	#DIV/0!
100	100-7716-54201	New Equipment	-	1,324.81	-	-	-	#DIV/0!
100	100-7716-54401	Other Materials & Supplies	2,198.55	579.98	-	100.00	100.00	#DIV/0!
100	100-7716-57902	Refunds	1,135.00	-	750.00	750.00	-	0.00%
100	100-7717-51141	Part Time Seasonal Wages	2,999.88	2,999.88	2,999.88	3,000.00	0.12	0.00%
100	100-7717-52102	Medicare	43.52	43.57	43.42	43.50	0.08	0.18%
100	100-7717-52103	Pers	439.90	403.75	420.14	186.00	(234.14)	-55.73%
100	100-7717-53401	Contract Services	-	-	-	-	-	#DIV/0!
100	100-7717-53404	Advertising	85.45	38.45	43.15	50.00	6.85	15.87%
100	100-7717-54601	Dues & Subscriptions	-	-	-	-	-	#DIV/0!
100	100-7721-51111	Regular Wages	16,635.96	17,550.94	16,677.55	17,176.63	499.08	2.99%
100	100-7721-51141	Part Time Seasonal Wages	27,939.47	28,249.96	28,250.00	28,250.00	-	0.00%
100	100-7721-52100	Fica	680.77	745.41	759.60	759.50	(0.10)	-0.01%
100	100-7721-52102	Medicare	404.93	429.54	651.24	658.69	7.45	1.14%
100	100-7721-52103	Pers	4,703.36	4,729.10	4,574.55	4,644.73	70.18	1.53%
100	100-7721-52106	Travel Education	-	-	-	-	-	#DIV/0!
100	100-7721-53401	Contract Services	1,488.14	510.48	403.15	500.00	96.85	24.02%
100	100-7721-53403	Data Processing Services	1,045.39	802.56	943.98	991.18	47.20	5.00%
100	100-7721-53404	Advertising	1,330.20	1,219.35	903.35	1,000.00	96.65	10.70%
100	100-7721-54101	Office Supplies	129.28	38.63	76.26	100.00	23.74	31.13%
100	100-7721-54401	Other Materials & Supplies	260.45	59.36	84.02	100.00	15.98	19.02%
100	100-7721-54601	Dues & Subscriptions	1,197.00	1,197.00	3,960.00	2,000.00	(1,960.00)	-49.49%
100	100-7731-53401	Contract Services	47,366.00	61,756.00	33,950.50	35,000.00	1,049.50	3.09%
100	100-7731-57902	Refunds	2,453.50	-	-	-	-	#DIV/0!
100	100-7741-52601	Life Insurance	2,698.31	2,723.73	2,623.86	2,623.86	-	0.00%
100	100-7741-53401	Contract Services	20,888.92	1,594.40	1,307.07	2,030.00	722.93	55.31%
100	100-7741-53403	Data Processing Services	16,890.60	17,210.91	17,204.56	18,000.00	795.44	4.62%
100	100-7741-53404	Advertising	-	1,045.95	86.30	100.00	13.70	15.87%
100	100-7741-53801	Comprehensive Insurance	86,058.00	206,799.00	145,955.00	150,000.00	4,045.00	2.77%
100	100-7741-54201	New Equipment	-	-	1,369.92	-	(1,369.92)	-100.00%
100	100-7741-54401	Other Materials & Supplies	-	98.78	-	-	-	#DIV/0!

City of Kirtland
2026 Original Budget Appropriations

Fund	Account	Description	2023 YTD Exp + Enc	2024 YTD Exp + Enc	2025 YTD Exp + Enc	Budget Request 2026	\$ Change PY	% Change PY
100	100-7741-57902	Refunds	-	150.00	1,700.00	-	(1,700.00)	-100.00%
100	100-7742-51111	Regular Wages	545.00	905.90	590.56	750.00	159.44	27.00%
100	100-7742-51113	Longevity	-	-	-	-	-	#DIV/0!
100	100-7742-51141	Part Time Seasonal Wages	-	-	-	-	-	#DIV/0!
100	100-7742-52102	Medicare	7.90	13.14	8.55	10.88	2.33	27.19%
100	100-7742-52103	Pers	68.95	126.83	82.68	105.00	22.32	27.00%
100	100-7742-53101	Utilities	21,867.35	22,960.64	28,437.08	29,858.93	1,421.85	5.00%
100	100-7742-53401	Contract Services	25,888.06	28,938.58	46,385.03	30,000.00	(16,385.03)	-35.32%
100	100-7742-53402	Telecommunications	-	-	-	-	-	#DIV/0!
100	100-7742-54401	Other Materials & Supplies	4,286.04	4,277.21	2,833.20	3,000.00	166.80	5.89%
100	100-7742-54403	Repairs & Maintenance	-	6,569.88	-	-	-	#DIV/0!
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	20,062.25	46,408.01	26,345.76	131.32%
100	100-7744-52501	Unemployment	-	-	-	10,000.00	10,000.00	#DIV/0!
100	100-7744-52502	Workers Compensation	40,921.00	39,287.00	45,655.00	46,000.00	345.00	0.76%
100	100-7744-53602	Audit Costs	32,600.00	40,044.00	45,671.00	43,680.00	(1,991.00)	-4.36%
100	100-7744-53604	Elections	-	2,900.46	1,351.99	2,000.00	648.01	47.93%
100	100-7744-53605	County Auditor	26,826.17	25,688.30	28,345.49	30,000.00	1,654.51	5.84%
100	100-7745-57131	Transfer	522,734.38	382,289.68	716,451.08	504,542.68	(211,908.40)	-29.58%
100	100-7745-57141	Transfer	383,296.87	1,430,907.80	459,334.39	528,609.83	69,275.44	15.08%
100	100-7745-57146	Transfer	676,500.00	84,763.89	1,000,000.00	505,190.28	(494,809.72)	-49.48%
100	100-7745-57150	Transfer	-	-	164,430.00	-	(164,430.00)	-100.00%
100	100-7745-57172	Transfer	120,000.00	137,363.88	128,485.88	130,857.94	2,372.06	1.85%
100	100-7745-57173	Transfer	230,000.00	262,447.10	279,933.22	299,583.51	19,650.29	7.02%
100	100-7745-58131	Advance Out	-	-	100,000.00	45,000.00	(55,000.00)	-55.00%
100	100-7746-51141	Part Time Seasonal Wages	24,096.00	24,696.00	25,428.00	26,184.00	756.00	2.97%
100	100-7746-52102	Medicare	349.44	358.02	368.68	379.67	10.99	2.98%
100	100-7746-52103	Pers	3,391.08	3,327.22	3,559.92	3,665.76	105.84	2.97%
100	100-7746-53401	Contract Services	6,938.50	10,870.50	6,377.00	6,500.00	123.00	1.93%
100	100-7746-54601	Dues & Subscriptions	-	-	-	-	-	#DIV/0!
100	100-7761-57303	Unclaimed Funds	-	-	-	-	-	#DIV/0!
100 Total - General Fund			7,573,631.98	8,255,875.39	8,726,674.37	8,745,140.58	22,758.97	0.26%
200	200-1111-51111	Regular Wages	81,868.76	83,379.86	62,288.25	84,059.21	21,770.96	34.95%
200	200-1111-51112	Overtime Wages	873.04	1,883.93	1,692.41	11,000.00	9,307.59	549.96%
200	200-1111-51113	Longevity	2,100.00	4,429.19	2,744.28	-	(2,744.28)	-100.00%
200	200-1111-51114	Qualified Compensation	4,000.00	5,000.00	5,000.00	3,000.00	(2,000.00)	-40.00%
200	200-1111-52101	Medical Benefits	17,162.64	15,513.20	18,648.11	10,370.52	(8,277.59)	-44.39%
200	200-1111-52102	Medicare	1,288.25	1,373.04	1,040.04	1,262.36	222.32	21.38%
200	200-1111-52104	Uniforms	-	-	-	1,270.00	1,270.00	#DIV/0!
200 Total - Police Operating Levy			107,292.69	111,579.22	91,413.09	110,962.09	19,549.00	21.39%
201	201-7745-57172	Transfer	95,000.00	95,000.00	113,000.00	113,000.00	-	0.00%
201 Total - Police Pension			95,000.00	95,000.00	113,000.00	113,000.00	-	0.00%
202	202-1131-51141	Part Time Seasonal Wages	100,117.17	106,275.43	123,095.57	126,788.44	3,692.87	3.00%
202	202-1131-51142	Part Time Seasonal Overtime	11,921.70	1,495.08	2,712.98	2,835.06	122.08	4.50%
202	202-1131-52100	Fica	6,946.53	5,545.75	6,979.60	8,036.66	1,057.06	15.14%
202	202-1131-52102	Medicare	1,624.56	1,562.66	1,824.19	1,879.54	55.35	3.03%
202	202-1131-52104	Uniforms	-	4,985.63	4,990.15	4,425.00	(565.15)	-11.33%
202 Total - Fire Operating Levy			120,609.96	119,864.55	139,602.49	143,964.70	4,362.21	3.12%

City of Kirtland
2026 Original Budget Appropriations

Fund	Account	Description	2023 YTD Exp + Enc	2024 YTD Exp + Enc	2025 YTD Exp + Enc	Budget Request 2026	\$ Change PY	% Change PY
203	203-4418-51111	Regular Wages	33,343.45	30,951.82	34,448.10	41,136.64	6,688.54	19.42%
203	203-4418-51113	Longevity	-	-	-	-	-	#DIV/0!
203	203-4418-51141	Part Time Seasonal Wages	36,368.03	27,699.17	30,730.34	37,081.53	6,351.19	20.67%
203	203-4418-51151	Building Grounds Wages	-	-	-	5,000.00	5,000.00	#DIV/0!
203	203-4418-52101	Medical Benefits	3,669.85	2,257.86	16,323.24	17,713.40	1,390.16	8.52%
203	203-4418-52102	Medicare	1,010.85	850.51	945.16	1,206.66	261.50	27.67%
203	203-4418-52103	Pers	10,089.55	7,693.29	9,124.98	11,650.54	2,525.56	27.68%
203	203-4418-53101	Utilities	599.90	-	1,326.62	12,392.95	11,066.33	834.17%
203	203-4418-53401	Contract Services - Svc	-	-	-	27,300.00	27,300.00	#DIV/0!
203	203-4418-53401	Contract Services	-	19,288.01	24,474.96	25,000.00	525.04	2.15%
203	203-4418-53402	Telecommunications	1,446.30	3,272.08	1,595.24	1,675.00	79.76	5.00%
203	203-4418-53403	Data Processing Services	-	-	-	-	-	#DIV/0!
203	203-4418-53404	Advertising	-	1,186.58	7,251.64	8,000.00	748.36	10.32%
203	203-4418-53502	Senior Events	-	4,071.00	3,702.37	25,000.00	21,297.63	575.24%
203	203-4418-54101	Office Supplies	1,197.66	655.93	692.17	1,000.00	307.83	44.47%
203	203-4418-54201	New Equipment	-	-	-	1,000.00	1,000.00	#DIV/0!
203	203-4418-54401	Other Materials & Supplies	1,702.23	1,526.40	919.92	6,000.00	5,080.08	552.23%
203	203-4418-54601	Dues & Subscriptions	350.64	222.82	531.31	750.00	218.69	41.16%
203	203-4418-55101	Capital Equipment	-	23,376.35	4,642.50	5,000.00	357.50	7.70%
203	203-4418-55201	Building Improvement	15,850.00	-	22,300.00	38,500.00	16,200.00	72.65%
203	203-4418-55601	Land Improvement	-	-	-	-	-	#DIV/0!
203 Total - Senior / Recreation Levy			105,628.46	123,051.82	159,008.55	265,406.73	106,398.18	66.91%
204	204-1131-51111	Regular Wages	443,870.33	492,361.71	522,765.08	468,655.54	(54,109.54)	-10.35%
204	204-1131-51112	Overtime Wages	33,936.53	29,683.56	20,845.13	20,000.00	(845.13)	-4.05%
204	204-1131-51113	Longevity	8,550.00	20,100.00	10,600.00	8,950.00	(1,650.00)	-15.57%
204	204-1131-51114	Qualified Compensation	6,750.00	12,000.00	12,000.00	10,000.00	(2,000.00)	-16.67%
204	204-1131-52101	Medical Benefits	132,740.20	117,224.34	134,164.30	189,271.52	55,107.22	41.07%
204	204-1131-52102	Medicare	7,168.66	8,057.07	8,214.50	7,360.28	(854.22)	-10.40%
204	204-1131-52104	Uniforms	6,245.44	3,858.70	300.00	300.00	-	0.00%
204 Total - Fire Emergency Levy			639,260.86	683,285.38	708,889.01	704,537.34	(4,351.67)	-0.61%
205	205-6611-54401	Other Materials & Supplies	-	2,500.00	-	-	-	#DIV/0!
205	205-6611-55302	Road Maintenance	117,603.25	-	-	-	-	#DIV/0!
205 Total - Road Levy			117,603.25	2,500.00	-	-	-	#DIV/0!
214	214-1131-51111	Regular Wages	36,764.68	7,960.86	-	-	-	#DIV/0!
214	214-1131-51141	Part Time Wages	24,112.25	15,799.34	-	-	-	#DIV/0!
214	214-1131-52100	FICA	1,494.96	979.56	-	-	-	#DIV/0!
214	214-1131-52102	Medicare	882.66	344.51	-	-	-	#DIV/0!
214	214-1131-52303	Fire Pension	8,823.49	1,910.66	-	-	-	#DIV/0!
214	214-1131-57902	Refunds	-	692.99	-	-	-	#DIV/0!
214 Total - ARPA First Responders Grant			72,078.04	27,687.92	-	-	-	#DIV/0!
216	216-1111-55101	Capital Equipment	-	-	19,326.84	-	(19,326.84)	-100.00%
216 Total - One Ohio Opioid Fund			-	-	19,326.84	-	(19,326.84)	-100.00%
217	217-1131-54201	New Equipment	-	-	-	-	-	#DIV/0!
217	217-1131-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
217	217-3323-53401	Contract Services	1,200.00	360.00	-	-	-	#DIV/0!
217	217-6611-54401	Other Materials & Supplies	-	10,596.55	13.41	-	(13.41)	-100.00%
217	217-6611-55302	Road Improv Maintenance	95,704.62	-	-	-	-	#DIV/0!
217 Total - American Rescue Plan			96,904.62	10,956.55	13.41	-	(13.41)	-100.00%

City of Kirtland
2026 Original Budget Appropriations

Fund	Account	Description	2023 YTD Exp + Enc	2024 YTD Exp + Enc	2025 YTD Exp + Enc	Budget Request 2026	\$ Change PY	% Change PY
220	220-1141-51111	Regular Wages	693.16	383.26	584.00	500.00	(84.00)	-14.38%
220	220-1141-52102	Medicare	10.05	5.56	8.47	7.25	(1.22)	-14.40%
220	220-1141-52103	Pers	97.04	53.65	81.76	70.00	(11.76)	-14.38%
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	-	-	18,644.00	-	(18,644.00)	-100.00%
220	220-5552-51111	Regular Wages	11,431.77	40,382.34	-	48,985.44	48,985.44	#DIV/0!
220	220-5552-51112	Overtime Wages	1,356.63	609.45	-	1,000.00	1,000.00	#DIV/0!
220	220-5552-51113	Longevity	630.00	-	-	-	-	#DIV/0!
220	220-5552-51131	Vehicle Maint Wages	-	-	-	-	-	#DIV/0!
220	220-5552-51132	Vehicle Maint Overtime	-	224.64	-	-	-	#DIV/0!
220	220-5552-51141	Part Time Seasonal Wages	-	-	-	-	-	#DIV/0!
220	220-5552-52101	Medical Benefits	23,835.93	19,161.18	-	-	-	#DIV/0!
220	220-5552-52102	Medicare	194.55	618.89	-	724.79	724.79	#DIV/0!
220	220-5552-52103	Pers	1,626.82	5,832.32	-	6,997.96	6,997.96	#DIV/0!
220	220-5552-52105	Medical Benefits Waiver	-	150.00	-	-	-	#DIV/0!
220	220-5552-53401	Contract Services	-	-	-	-	-	#DIV/0!
220	220-5552-54401	Other Materials & Supplies	423.00	-	-	1,000.00	1,000.00	#DIV/0!
220	220-6611-51111	Regular Wages	230,455.28	229,582.25	280,211.14	223,098.72	(57,112.42)	-20.38%
220	220-6611-51112	Overtime Wages	3,397.49	1,504.95	2,435.24	2,000.00	(435.24)	-17.87%
220	220-6611-51113	Longevity	1,050.00	1,050.00	-	-	-	#DIV/0!
220	220-6611-51131	Vehicle Maint Wages	-	-	-	-	-	#DIV/0!
220	220-6611-51132	Vehicle Maint Overtime	-	512.18	-	-	-	#DIV/0!
220	220-6611-51141	Part Time Seasonal Wages	-	-	-	-	-	#DIV/0!
220	220-6611-51142	Part Time Seasonal Overtime	-	-	-	-	-	#DIV/0!
220	220-6611-52101	Medical Benefits	47,671.90	38,322.19	82,453.67	79,105.75	(3,347.92)	-4.06%
220	220-6611-52102	Medicare	3,406.08	3,393.62	4,098.29	3,263.93	(834.36)	-20.36%
220	220-6611-52103	Pers	30,156.62	29,868.16	39,570.40	31,513.82	(8,056.58)	-20.36%
220	220-6611-52105	Medical Benefits Waiver	-	342.00	-	-	-	#DIV/0!
220	220-6611-53401	Contract Services	-	-	-	-	-	#DIV/0!
220	220-6611-54401	Other Materials & Supplies	4,626.50	4,836.51	2,902.50	7,500.00	4,597.50	158.40%
220	220-6621-51111	Regular Wages	8,276.72	6,069.50	7,948.73	5,500.00	(2,448.73)	-30.81%
220	220-6621-51112	Overtime Wages	5,081.58	6,962.72	22,395.61	22,500.00	104.39	0.47%
220	220-6621-51141	Part Time Seasonal Wages	598.50	199.50	-	-	-	#DIV/0!
220	220-6621-52101	Medical Benefits	23,835.93	19,161.28	-	-	-	#DIV/0!
220	220-6621-52102	Medicare	202.37	191.83	440.03	406.00	(34.03)	-7.73%
220	220-6621-52103	Pers	3,633.78	1,755.53	4,248.22	3,920.00	(328.22)	-7.73%
220	220-6621-53401	Contract Services	-	-	-	-	-	#DIV/0!
220	220-6621-54201	New Equipment	-	11,614.98	13,430.82	15,000.00	1,569.18	11.68%
220	220-6621-54401	Other Materials & Supplies	6,753.85	8,872.44	7,783.79	22,000.00	14,216.21	182.64%
220	220-6621-54801	Salt	41,105.34	71,110.98	180,000.00	95,000.00	(85,000.00)	-47.22%
220 Total - SCM&R			450,550.89	502,771.91	667,236.67	570,093.66	(97,143.01)	-14.56%
221	221-6621-54801	Salt	-	27,881.62	75,000.00	45,000.00	(30,000.00)	-40.00%
221 Total - State Highway			-	27,881.62	75,000.00	45,000.00	(30,000.00)	-40.00%
222	222-1111-52106	Travel Education	-	-	-	-	-	#DIV/0!
222	222-1111-54401	Other Materials & Supplies	-	1,500.00	1,831.03	-	(1,831.03)	-100.00%
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	1,831.03	-	(1,831.03)	-100.00%

City of Kirtland
2026 Original Budget Appropriations

Fund	Account	Description	2023 YTD Exp + Enc	2024 YTD Exp + Enc	2025 YTD Exp + Enc	Budget Request 2026	\$ Change PY	% Change PY
223	223-1131-55201	Building Improvement	12,336.68	30,203.35	25,788.75	-	(25,788.75)	-100.00%
223	223-1131-55101	Capital Equipment	-	-	-	48,642.00	48,642.00	#DIV/0!
223 Total - KFD Capital Improvement			12,336.68	30,203.35	25,788.75	48,642.00	22,853.25	88.62%
225	225-4418-51110	Administrative Salary	21,010.78	27,334.43	33,271.64	26,177.86	(7,093.78)	-21.32%
225	225-4418-51141	Part Time Seasonal Wages	-	10,581.57	13,828.58	15,000.00	1,171.42	8.47%
225	225-4418-51113	Longevity	-	-	-	-	-	#DIV/0!
225	225-4418-52101	Medical Benefits	3,763.74	4,760.66	-	-	-	#DIV/0!
225	225-4418-52102	Medicare	304.65	549.82	682.84	597.08	(85.76)	-12.56%
225	225-4418-52103	Pers	3,066.56	5,193.97	6,593.98	5,764.90	(829.08)	-12.57%
225	225-4418-53101	Utilities	24,273.66	19,651.11	20,788.00	15,000.00	(5,788.00)	-27.84%
225	225-4418-53401	Contract Services	43,964.35	39,617.95	15,307.10	15,000.00	(307.10)	-2.01%
225	225-4418-53404	Advertising	2,953.33	3,746.80	2,787.95	3,000.00	212.05	7.61%
225	225-4418-53501	Special Department Events	-	93.54	-	-	-	#DIV/0!
225	225-4418-53502	Senior Events	-	1,119.09	12,798.51	-	(12,798.51)	-100.00%
225	225-4418-54201	New Equipment	-	272.44	-	-	-	#DIV/0!
225	225-4418-54101	Office Supplies	-	67.98	-	-	-	#DIV/0!
225	225-4418-54401	Other Materials & Supplies	9,616.88	5,338.85	2,048.71	1,000.00	(1,048.71)	-51.19%
225	225-4418-54601	Dues & Subscriptions	-	624.00	880.36	1,000.00	119.64	13.59%
225	225-4418-55101	Capital Equipment	-	-	-	-	-	#DIV/0!
225	225-4418-55201	Building Improvement	-	-	-	-	-	#DIV/0!
225	225-4418-55601	Land Improvement	-	50,000.00	-	-	-	#DIV/0!
225 Total - Senior Citizen Fund			108,953.95	168,952.21	108,987.67	82,539.84	(26,447.83)	-24.27%
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	-	-	-	#DIV/0!
227	227-1111-53401	Contract Services	-	-	-	-	-	#DIV/0!
227	227-1111-54401	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
227	227-1111-55101	Capital Equipment	-	15,563.10	7,781.11	-	(7,781.11)	-100.00%
227 Total - Law Enforcement			1,000.00	16,465.20	7,781.11	-	(7,781.11)	-100.00%
229	229-1131-55101	Capital Equipment	-	-	-	285,000.00	285,000.00	#DIV/0!
229	229-7715-55101	Capital Equipment	-	-	-	75,000.00	75,000.00	#DIV/0!
229	229-7745-57131	Transfer	210,000.00	210,000.00	270,000.00	-	(270,000.00)	-100.00%
229 Total - Major Capital Equipment			210,000.00	210,000.00	270,000.00	360,000.00	90,000.00	33.33%
302	302-5551-53401	Contract Services	-	-	-	-	-	#DIV/0!
302	302-5551-55501	Sanitary Sewer Improv	-	-	-	-	-	#DIV/0!
302	302-5551-57902	Refunds	-	-	16,209.21	-	(16,209.21)	-100.00%
302	302-7745-57145	Transfer	-	-	-	-	-	#DIV/0!
302 Total			-	-	16,209.21	-	(16,209.21)	-100.00%
310	310-7751-53401	Contract Services	450.00	500.00	-	1,500.00	1,500.00	#DIV/0!
310	310-7751-56101	Principal Bonds GO	158,127.34	165,327.34	167,127.34	167,677.34	550.00	0.33%
310	310-7751-56301	Interest Bonds GO	22,471.75	19,035.10	15,488.55	13,553.23	(1,935.32)	-12.50%
310	310-7751-56501	Principal Notes	1,603,000.00	1,102,000.00	647,000.00	70,259.00	(576,741.00)	-89.14%
310	310-7751-56601	Interest Notes	36,067.50	46,704.90	29,115.00	-	(29,115.00)	-100.00%
310 Total - Debt Service			1,820,116.59	1,333,567.34	858,730.89	252,989.57	(605,741.32)	-70.54%
311	311-7715-55101	Capital Equipment	-	-	-	75,000.00	-	#DIV/0!
311	311-7745-58131	Repayment of Advance	-	-	-	75,000.00	-	#DIV/0!
311 Total - H2Ohio Grant			-	-	-	150,000.00	-	#DIV/0!

City of Kirtland
2026 Original Budget Appropriations

Fund	Account	Description	2023 YTD Exp + Enc	2024 YTD Exp + Enc	2025 YTD Exp + Enc	Budget Request 2026	\$ Change PY	% Change PY
410	410-1111-54201	New Equipment	31,861.87	25,238.84	2,796.57	12,214.83	9,418.26	336.78%
410	410-1111-55101	Capital Equipment	-	98,063.00	150,965.13	63,895.00	(87,070.13)	-57.68%
410	410-1111-55601	Land Improvement	-	4,497.90	-	-	-	#DIV/0!
410	410-1131-54201	New Equipment	-	393,307.44	-	-	-	#DIV/0!
410	410-1131-54202	New Equipment - Grants	-	-	-	-	-	#DIV/0!
410	410-1131-54203	Data Processing Equipment	-	-	-	-	-	#DIV/0!
410	410-1131-55101	Capital Equipment	-	496,038.00	-	-	-	#DIV/0!
410	410-1131-55201	Building Improvement	22,516.09	-	-	-	-	#DIV/0!
410	410-1131-55601	Land Improvement	-	9,959.04	-	-	-	#DIV/0!
410	410-1141-55101	Capital Equipment	-	-	-	-	-	#DIV/0!
410	410-4418-54201	New Equipment	-	-	-	-	-	#DIV/0!
410	410-4418-55201	Building Improvement	-	-	-	-	-	#DIV/0!
410	410-6611-55101	Capital Equipment	-	-	-	-	-	#DIV/0!
410	410-7713-53403	Data Processing Services	-	-	-	-	-	#DIV/0!
410	410-7715-55101	Capital Equipment	282,988.86	451,987.06	283,544.77	536,000.00	252,455.23	89.04%
410	410-7716-55601	Land Improvement	-	-	-	-	-	#DIV/0!
410	410-7741-54203	Data Processing Equipment	35,115.00	2,366.46	6,357.00	2,500.00	(3,857.00)	-60.67%
410	410-7742-55201	Building Improvement	-	33,500.00	1,020.00	-	(1,020.00)	-100.00%
410 Total - Capital Improvement			372,481.82	1,514,957.74	444,683.47	614,609.83	169,926.36	38.21%
450	450-5552-53401	Contract Services	-	-	-	-	-	#DIV/0!
450	450-5552-55501	Storm Sewer Drainage Improv	95,680.59	89,451.11	50,200.00	646,200.00	596,000.00	1187.25%
450	450-5552-57902	Refunds	-	-	7,924.63	-	(7,924.63)	-100.00%
450 Total - Storm Sewer Improvement			95,680.59	89,451.11	58,124.63	646,200.00	588,075.37	1011.75%
455	455-5551-53401	Contract Services	-	-	164,430.00	-	(164,430.00)	-100.00%
455	455-5551-55501	Sanitary Sewer Improv	228,085.28	-	-	150,000.00	150,000.00	#DIV/0!
455 Total - Sanitary Improvement			228,085.28	-	164,430.00	150,000.00	(14,430.00)	-8.78%
460	460-6611-53401	Contract Services	-	-	75,850.00	67,060.00	(8,790.00)	-11.59%
460	460-6611-55302	Road Improv Maintenance	872,057.21	2,333,059.29	1,276,449.88	1,413,500.00	137,050.12	10.74%
460	460-7751-56501	Principal Notes	2,000,000.00	2,000,000.00	4,500,000.00	4,429,741.00	(70,259.00)	-1.56%
460	460-7751-56601	Interest Notes	45,000.00	84,763.89	202,500.00	225,000.00	22,500.00	11.11%
460 Total - Street Improvement			2,917,057.21	4,417,823.18	6,054,799.88	6,135,301.00	80,501.12	1.33%
500	500-5551-51111	Regular Wages	6,734.78	6,288.38	6,464.82	6,658.76	193.94	3.00%
500	500-5551-51141	Part Time Seasonal Wages	-	-	-	-	-	#DIV/0!
500	500-5551-52102	Medicare	97.66	91.16	93.75	96.55	2.80	2.99%
500	500-5551-52103	Pers	951.67	853.70	905.09	932.23	27.14	3.00%
500	500-5551-53101	Utilities	5,243.50	4,963.28	4,456.00	4,678.80	222.80	5.00%
500	500-5551-53401	Contract Services	15,101.13	29,084.51	23,718.41	18,000.00	(5,718.41)	-24.11%
500	500-5551-54201	New Equipment	-	-	-	-	-	#DIV/0!
500	500-5551-54401	Other Materials & Supplies	5,726.09	3,360.35	5,464.26	6,500.00	1,035.74	18.95%
500	500-5551-54403	Repairs & Maintenance	-	-	-	-	-	#DIV/0!
500	500-5551-55201	Building Improvement	-	-	3,893.55	15,000.00	11,106.45	285.25%
500	500-5551-57902	Refunds	-	-	-	-	-	#DIV/0!
500 Total - WWTP Hickory			33,854.83	44,641.38	44,995.88	51,866.34	6,870.46	15.27%
501	501-5551-51111	Regular Wages	6,536.75	6,697.96	5,981.53	6,160.98	179.45	3.00%
501	501-5551-51112	Overtime	-	-	1,987.67	-	(1,987.67)	-100.00%
501	501-5551-51141	Part Time Seasonal Wages	-	-	-	-	-	#DIV/0!
501	501-5551-52102	Medicare	94.82	97.11	115.57	89.33	(26.24)	-22.70%
501	501-5551-52103	Pers	924.80	911.82	1,115.70	862.54	(253.16)	-22.69%
501	501-5551-53101	Utilities	6,990.23	7,069.66	7,580.56	7,959.59	379.03	5.00%
501	501-5551-53401	Contract Services	14,453.22	22,515.08	31,189.92	17,500.00	(13,689.92)	-43.89%

City of Kirtland
2026 Original Budget Appropriations

Fund	Account	Description	2023 YTD Exp + Enc	2024 YTD Exp + Enc	2025 YTD Exp + Enc	Budget Request 2026	\$ Change PY	% Change PY
501	501-5551-53402	Telecommunications	672.90	616.03	-	-	-	#DIV/0!
501	501-5551-54201	New Equipment	-	-	-	-	-	#DIV/0!
501	501-5551-54401	Other Materials & Supplies	6,898.77	2,959.46	4,682.10	5,000.00	317.90	6.79%
501	501-5551-55201	Building Improvement	-	8,500.00	20,245.55	-	(20,245.55)	-100.00%
501	501-5551-58131	Repayment of Advance	-	-	-	25,000.00	25,000.00	#DIV/0!
501 Total - WWTP Rockwood			36,571.49	49,367.12	72,898.60	62,572.43	(35,326.17)	-48.46%
502	502-5551-51111	Regular Wages	6,536.75	6,103.36	6,274.66	6,462.90	188.24	3.00%
502	502-5551-51141	Part Time Seasonal Wages	-	-	-	-	-	#DIV/0!
502	502-5551-52102	Medicare	94.78	88.51	91.02	93.71	2.69	2.96%
502	502-5551-52103	Pers	924.75	828.54	878.47	904.81	26.34	3.00%
502	502-5551-53101	Utilities	2,674.05	2,452.42	2,816.09	2,956.89	140.80	5.00%
502	502-5551-53401	Contract Services	14,615.29	18,647.48	14,837.25	17,000.00	2,162.75	14.58%
502	502-5551-54201	New Equipment	-	-	-	-	-	#DIV/0!
502	502-5551-54401	Other Materials & Supplies	5,471.44	3,978.41	4,289.72	6,000.00	1,710.28	39.87%
502	502-5551-55201	Building Improvement	-	2,599.99	3,893.55	-	(3,893.55)	-100.00%
502 Total - WWTP Shenandoah			30,317.06	34,698.71	33,080.76	33,418.31	337.55	1.02%
503	503-5551-53101	Utilities	1,976.46	1,909.15	2,054.15	2,259.57	205.42	10.00%
503	503-7745-57131	Transfer	31,473.26	31,431.62	31,422.01	31,428.89	6.88	0.02%
503 Total - WWTP Templeview			33,449.72	33,340.77	33,476.16	33,688.46	212.30	0.63%
710	710-7761-52101	Hospital - Cobra	15,732.42	7,812.20	9,712.72	10,000.00	287.28	2.96%
710	710-7761-57301	Unclaimed Funds	-	-	-	1,584.07	1,584.07	#DIV/0!
710	710-7761-57302	Street Opening Deposit	51,650.00	25,700.00	30,900.00	35,000.00	4,100.00	13.27%
710	710-7761-57303	Engineering Review Deposits	21,607.75	9,864.86	28,640.70	50,000.00	21,359.30	74.58%
710	710-7761-57304	EPA Inspection Deposit	-	-	-	5,000.00	5,000.00	#DIV/0!
710	710-7761-57305	Performance Bonds	-	-	135,144.27	-	(135,144.27)	-100.00%
710	710-7761-57306	Senior Guild Special Events	11,362.00	9,577.00	13,806.00	20,000.00	6,194.00	44.86%
710	710-7761-57307	Community Center Deposit Refund	13,800.00	11,600.00	12,200.00	15,000.00	2,800.00	22.95%
710	710-7761-57308	Sediment & Erosion Control	-	-	-	5,000.00	5,000.00	#DIV/0!
710	710-7761-57309	Stormwater Management Inspection	-	-	-	5,000.00	5,000.00	#DIV/0!
710	710-7761-57310	Fire Escrow	-	-	6,468.00	-	(6,468.00)	-100.00%
710	710-7761-57315	Cemetery Trust	-	-	-	-	-	#DIV/0!
710	710-7761-57316	Community Center Special Events	150.00	-	-	-	-	#DIV/0!
710	710-7761-57901	Miscellaneous	-	-	-	-	-	#DIV/0!
710 Total - Trust & Agency			114,302.17	64,554.06	236,871.69	146,584.07	(90,287.62)	-38.12%
720	720-1111-52302	Police Pension	209,747.76	219,989.51	219,991.64	243,857.94	23,866.30	10.85%
720 Total - Police Pension			209,747.76	219,989.51	219,991.64	243,857.94	23,866.30	10.85%
730	730-1131-52303	Fire Pension	226,575.81	242,745.71	267,251.15	299,583.51	32,332.36	12.10%
730 Total - Fire Pension			226,575.81	242,745.71	267,251.15	299,583.51	32,332.36	12.10%
Grand Total			15,833,619.25	18,432,711.75	19,620,096.95	20,009,958.40	219,154.21	1.12%