

**2026**

**City of Kirtland  
Budget Packet**

## City of Kirtland 2026 Estimated Fund Balances

This document is for discussion purposes only.

Fund	Fund Name	EOY Unenc. Balance	2026 Estimated	2026 Estimated	12/31/2026
		2025	Resources	Appropriations	Estimated Fund Balances
100	General Fund	1,506,840.35	8,295,764.50	8,745,140.58	1,057,464.27
200	Police Operating Levy	97,442.82	111,569.00	110,962.09	98,049.73
201	Police Pension Fund	19,433.61	113,549.00	113,000.00	19,982.61
202	Fire Operating Levy	109,050.40	144,360.00	143,964.70	109,445.70
203	Senior / Recreation Levy	318,359.71	147,025.00	265,406.73	199,977.98
204	Fire Emergency Levy	162,569.45	667,814.00	704,537.34	125,846.11
216	One Ohio Opiod Settlement	19,400.51	10,000.00	-	29,400.51
220	SCM&R	275,663.63	570,752.68	570,093.66	276,322.64
221	State Highway	60,890.12	45,452.33	45,000.00	61,342.44
222	Enforcement & Education	3,039.13	1,000.00	-	4,039.13
223	KFD Capital Improvement	36,411.62	15,000.00	48,642.00	2,769.62
224	Government Grant	25,093.02	-	-	25,093.02
225	Senior Citizen Fund	79,543.30	83,277.18	82,539.84	80,280.64
226	OPOTC Police Training Grant	3,080.00	-	-	3,080.00
227	Law Enforcement Fund	774.49	2,500.00	-	3,274.49
228	Recreation Park Fund	1,900.00	-	-	1,900.00
229	Major Capital Equipment	222,247.69	260,000.00	360,000.00	122,247.69
310	Debt Service	83,220.45	251,230.57	252,989.57	81,461.45
311	H2Ohio Grant	75,000.00	75,000.00	150,000.00	-
410	Capital Improvement	180,607.85	528,609.83	614,609.83	94,607.85
450	Storm Sewer Improvement	17,178.03	646,200.00	646,200.00	17,178.03
455	Sanitary Improvement	150,000.10	-	150,000.00	0.10
460	Street Improvement	382,376.91	5,752,924.09	6,135,301.00	-
500	WWTP Hickory	36,925.01	53,100.00	51,866.34	38,158.67
501	WWTP Rockwood	21,228.94	63,350.00	62,572.43	22,006.51
502	WWTP Shenandoah	3,857.95	36,260.00	33,418.31	6,699.64
503	WWTP Templeview	(39,765.04)	74,000.00	33,688.46	546.50
710	Trust & Agency	584,621.18	152,000.00	146,584.07	590,037.11
720	Police Pension	99,656.75	243,857.94	243,857.94	99,656.75
730	Fire Pension	107,725.63	299,583.51	299,583.51	107,725.63
<b>Totals</b>		<b>4,644,373.61</b>	<b>18,644,179.62</b>	<b>20,009,958.40</b>	<b>3,278,594.83</b>

# 2026 City of Kirtland – Revenue Budget Summary

## General Fund Revenue – Significant Sources

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

2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$5,923,846.31	\$5,649,955.55	\$5,627,500.00

2026 Budgeted City Income Tax Accounts for 67.8% of General Fund Budgeted Revenues

### Property Tax

2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$865,485.40	\$1,081,430.81	\$1,021,940.00

2026 Budgeted Property Tax Accounts for 12.3% of General Fund Budgeted Revenues

### County & State Local Government

2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$320,575.24	\$406,192.55	\$421,744.74

2026 Budgeted County & State Local Government Accounts for 5.1% of General Fund Budgeted Revenues

### Kirtland Hills Agreement

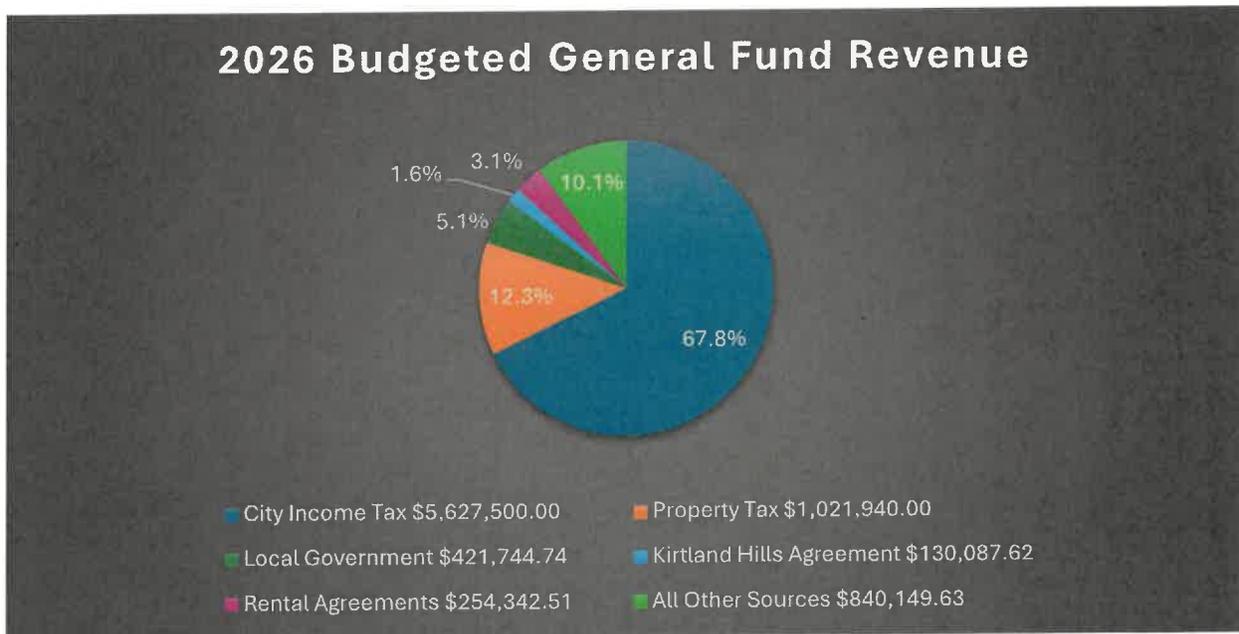
2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$123,481.80	\$121,917.76	130,087.62

2026 Budgeted Kirtland Hills Agreement Accounts for 1.6% of General Fund Budgeted Revenues

### Rental Agreements

2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$226,307.66	\$278,688.60	254,342.51

2026 Budgeted Rental Agreements Accounts for 3.1% of General Fund Budgeted Revenues



\*\*\*Major sources of General Fund revenue as shown above total 89.9% of total 2026 General Fund Budgeted Revenues.

# 2026 City of Kirtland – Revenue Budget Summary

## City Operating Revenue (Funds 100 – 229)

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

2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$5,923,846.31	\$5,649,955.55	\$5,627,500.00

2026 Budgeted City Income Tax Accounts for 53.8% of Budgeted Operating Revenues

### Property Tax

2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$2,085,030.29	\$2,331,356.94	\$2,206,257.00

2026 Budgeted Property Tax Accounts for 21.1% of Budgeted Operating Revenues

### County & State Local Government

2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$320,575.24	\$406,192.55	\$421,744.74

2026 Budgeted County & State Local Government Tax Accounts for 4.0% of Budgeted Operating Revenues

### Kirtland Hills Agreement

2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$123,481.80	\$121,917.76	130,087.62

2026 Budgeted Kirtland Hills Agreement Accounts for 1.2% of Budgeted Operating Revenues

### Rental Agreements

2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$226,307.66	\$278,688.60	254,342.51

2026 Budgeted Rental Agreement Accounts for 2.4% of Budgeted Operating Revenues

### Motor Vehicle Registration & Gasoline Excise Tax

2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$591,746.68	\$588,289.02	\$605,731.00

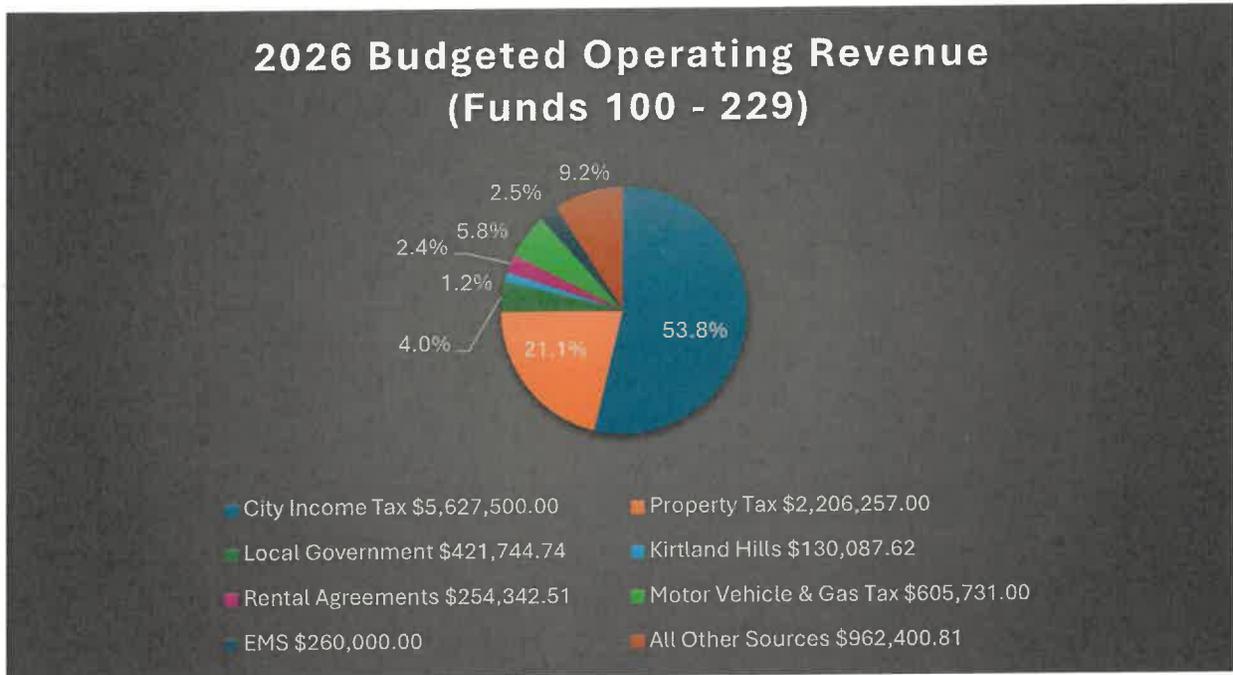
2026 Budgeted Motor Vehicle Registration & Gas Tax Accounts for 5.8% of Budgeted Operating Revenues

### EMS

2024 YTD Revenue	2025 YTD Revenue	2026 Budgeted Revenue
\$261,200.53	\$265,326.78	\$260,000.00

2026 Budgeted EMS Accounts for 2.5% of Budgeted Operating Revenues

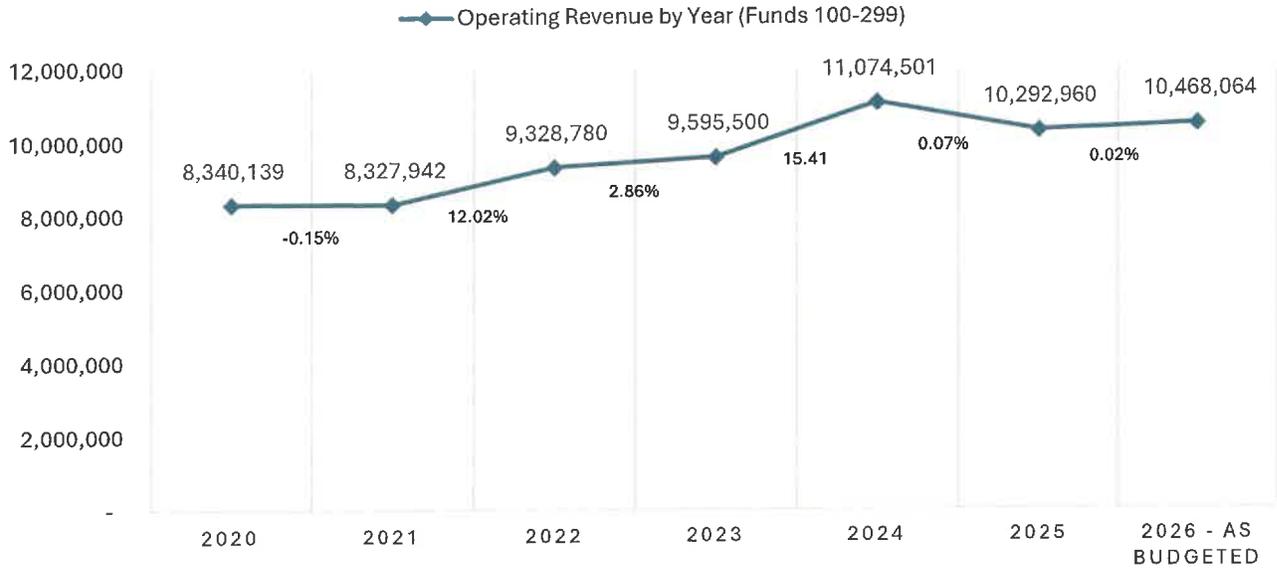
# 2026 City of Kirtland – Revenue Budget Summary



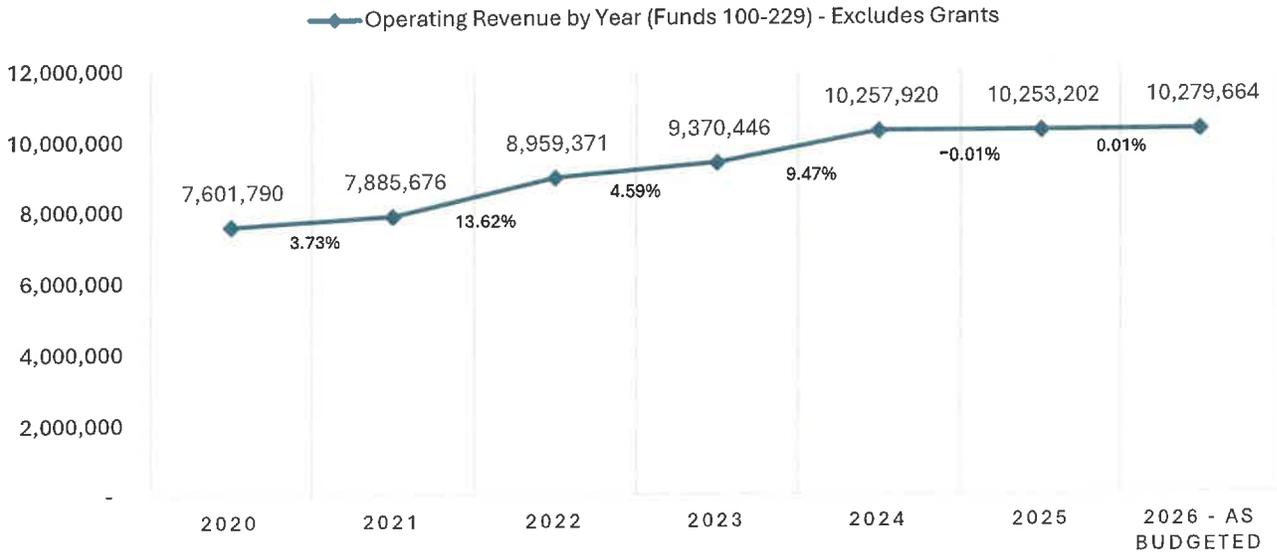
**\*\*\*Major sources of Operating Revenue as shown above total 90.8% of total 2026 Budgeted Operating Revenues.**

# 2026 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**  
**2026 Estimated Resources**

Account		Description	2023 YTD Receipts	2024 YTD Receipts	2025 YTD Receipts	2026 Estimated Resources
100	1111	44501 Grant State	12,171.89	3,935.48	3,786.72	4,277.69
100	1111	48301 Donations	200.00	-	-	-
100	1111	49101 Reimbursements	-	1,490.00	15,484.53	11,130.80
100	1112	49101 Kirtland School SRO Reimburse	30,910.98	39,112.40	38,703.00	48,739.00
100	1131	44101 Grant Federal	-	104,038.09	-	68,520.00
100	1131	44501 Grant State	33,039.43	-	3,583.41	13,193.76
100	1131	45201 Kirtland Hills Revenue	113,815.36	123,481.80	121,917.76	130,087.62
100	1141	44501 Grant State	-	-	-	46,000.00
100	3311	46501 Zoning New Residence	800.00	1,725.00	1,065.50	1,000.00
100	3311	46506 Planning Applications and Fees	6,085.00	5,489.75	8,725.00	7,500.00
100	3313	46506 Zoning Applications and Fees	2,475.00	1,500.00	2,987.50	2,500.00
100	3323	46501 Permits & Licenses	199.00	517.00	822.00	500.00
100	3323	46505 Contractor's Registration Fees	12,900.00	11,925.00	15,500.00	15,000.00
100	4420	44501 Grant State	-	110,250.00	-	-
100	4420	45402 Youth Program Revenue	765.00	785.00	840.00	800.00
100	4420	45405 Senior Program Revenue	37,246.00	42,663.00	41,157.00	41,000.00
100	4420	45406 Membership Dues-Seniors	5,074.00	-	-	-
100	4420	48301 Donations	1,050.00	-	315.00	500.00
100	4420	48403 Rental Community / Senior Center	23,247.50	13,320.00	19,818.00	20,000.00
100	7712	41401 City Income Tax Revenue	5,141,209.96	5,788,861.09	5,460,274.55	5,460,000.00
100	7712	41402 City Income Tax Electric Light	8,377.62	969.40	2,844.97	2,500.00
100	7712	41403 City Income Tax NP Ohio	43,478.12	134,015.82	186,836.03	165,000.00
100	7716	45501 Cemetery Fees	31,800.00	17,715.00	21,590.00	20,000.00
100	7731	46101 Fines & Forfeitures	59,638.38	44,134.77	30,955.60	35,000.00
100	7741	41101 General Property Tax	758,246.34	759,328.36	951,034.18	898,716.65
100	7741	41102 House Trailer Tax	705.86	786.64	779.77	736.87
100	7741	42101 State Local Government Funds	36,250.59	34,152.52	38,545.16	37,668.00
100	7741	42103 County Local Government Funds	299,661.28	286,422.72	367,647.39	384,076.74
100	7741	42203 Undivided Liquor Permits	10,705.45	9,875.25	14,783.65	10,000.00
100	7741	42204 Cigarette Tax	232.50	225.00	262.50	225.00
100	7741	42205 Transient Guest Tax	-	2,137.35	8,469.32	12,000.00
100	7741	42701 Homestead	9,651.55	9,826.14	10,050.10	9,497.23
100	7741	42702 Rollbacks	94,766.14	95,544.26	119,566.76	112,989.25
100	7741	44401 Grant Other	37,338.54	13,717.16	20,844.31	46,408.01
100	7741	44501 Grant State	53,867.32	548,261.75	-	-
100	7741	45102 Police/Fire Dept. Revenues	1,414.00	5,062.00	1,615.00	2,000.00
100	7741	46501 Road Opening Permits/New Res.	1,240.00	1,285.00	1,430.00	1,250.00
100	7741	47101 Interest	31,366.17	35,641.63	30,969.02	35,000.00
100	7741	48101 Sale of Fixed Asset	17,364.00	6,246.00	17,520.00	-

**City of Kirtland**  
**2026 Estimated Resources**

Account		Description	2023 YTD Receipts	2024 YTD Receipts	2025 YTD Receipts	2026 Estimated Resources	
100	7741	48301	Donations	1,356.00	6,725.85	40.00	1,000.00
100	7741	48403	Rental Agreement	255,336.89	226,307.66	278,688.60	254,342.51
100	7741	48902	Miscellaneous Revenue	9,040.87	64,852.48	40,087.90	67,000.00
100	7745	49101	Reimbursements	87,860.71	77,288.60	94,956.01	108,934.96
100	7745	49102	Reimbursement BWC	13,371.00	11,323.36	4,345.24	5,000.00
100	7745	49105	Reimbursement RITA	29,783.00	48,489.00	46,165.00	46,000.00
100	7745	49106	Reimbursement Other	946.25	67.14	2,942.10	57,670.41
100	7745	49301	Advance In	-	-	-	100,000.00
100	7745	49306	Special Events	8,090.00	11,145.00	-	12,000.00
<b>100 Total - General Fund</b>			<b>7,323,077.70</b>	<b>8,700,639.47</b>	<b>8,027,948.58</b>	<b>8,295,764.50</b>	
200	1111	49101	Reimbursements	-	-	1,026.00	-
200	7741	41101	General Property Tax	103,560.03	104,127.52	106,175.50	101,414.65
200	7741	41102	House Trailer Tax	117.28	131.25	87.26	83.35
200	7741	42701	Homestead	987.76	1,000.38	820.19	783.41
200	7741	42702	Rollbacks	9,664.81	9,695.44	9,723.59	9,287.59
<b>200 Total - Police Operating Levy</b>			<b>114,329.88</b>	<b>114,954.59</b>	<b>117,832.54</b>	<b>111,569.00</b>	
201	7741	41101	General Property Tax	84,249.61	84,369.81	105,670.45	99,857.39
201	7741	41102	House Trailer Tax	78.80	88.36	86.77	82.00
201	7741	42701	Homestead	1,072.39	1,091.80	1,116.67	1,055.24
201	7741	42702	Rollbacks	10,529.58	10,616.02	13,285.21	12,554.37
<b>201 Total - Police Pension</b>			<b>95,930.38</b>	<b>96,165.99</b>	<b>120,159.10</b>	<b>113,549.00</b>	
202	7741	41101	General Property Tax	134,023.44	134,129.79	135,805.00	129,112.35
202	7741	41102	House Trailer Tax	138.50	154.66	112.30	106.77
202	7741	42701	Homestead	1,488.88	1,507.90	1,234.58	1,173.74
202	7741	42702	Rollbacks	14,602.21	14,648.56	14,691.15	13,967.14
<b>202 Total - Fire Operating Levy</b>			<b>150,253.03</b>	<b>150,440.91</b>	<b>151,843.03</b>	<b>144,360.00</b>	
203	7741	41101	General Property Tax	136,831.58	136,249.86	137,345.31	130,000.91
203	7741	41102	House Trailer Tax	133.20	148.06	112.67	106.65
203	7741	42701	Homestead	1,671.87	1,693.22	1,386.80	1,312.64
203	7741	42702	Rollbacks	16,386.74	16,438.72	16,486.40	15,604.80
<b>203 Total - Senior / Recreation Levy</b>			<b>155,023.39</b>	<b>154,529.86</b>	<b>155,331.18</b>	<b>147,025.00</b>	
204	7741	41101	General Property Tax	620,641.29	618,011.83	621,695.37	588,247.30
204	7741	41102	House Trailer Tax	586.21	652.39	514.85	487.15
204	7741	42701	Homestead	7,806.72	7,906.44	6,469.51	6,121.44
204	7741	42702	Rollbacks	76,639.72	76,882.88	77,106.55	72,958.11
<b>204 Total - Fire Emergency Levy</b>			<b>705,673.94</b>	<b>703,453.54</b>	<b>705,786.28</b>	<b>667,814.00</b>	

**City of Kirtland**  
**2026 Estimated Resources**

Account	Description	2023 YTD Receipts	2024 YTD Receipts	2025 YTD Receipts	2026 Estimated Resources
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	71,000.00	-	-	-
<b>205 Total - Road Levy</b>		<b>71,000.00</b>	<b>-</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>80,929.96</b>	<b>18,836.00</b>	<b>-</b>	<b>-</b>
216 7741 44501	Grant State	7,706.77	17,542.16	11,543.11	10,000.00
<b>216 Total - One Ohio Opioid Settlement</b>		<b>7,706.77</b>	<b>17,542.16</b>	<b>11,543.11</b>	<b>10,000.00</b>
217 7741 47101	Interest	2,045.44	124.52	-	-
<b>217 Total - American Rescue Plan</b>		<b>2,045.44</b>	<b>124.52</b>	<b>-</b>	<b>-</b>
220 6611 42301	Motor Vehicle Registration Fee	119,721.56	116,879.48	116,992.01	117,000.00
220 6611 42302	Gasoline Excise Tax	413,679.78	430,486.19	427,175.33	443,288.68
220 6611 47101	Interest	57.46	98.54	106.81	100.00
220 6611 49106	Reimbursements Other	2,119.20	2,906.96	14,003.28	10,364.00
<b>220 Total - SCM&amp;R</b>		<b>535,578.00</b>	<b>550,371.17</b>	<b>558,277.43</b>	<b>570,752.68</b>
221 6611 42301	Motor Vehicle Registration Fee	9,707.16	9,476.72	9,485.84	9,500.00
221 6611 42302	Gasoline Excise Tax	33,541.61	34,904.29	34,635.84	35,942.33
221 7741 47101	Interest	4.66	7.98	8.65	10.00
<b>221 Total - State Highway</b>		<b>43,253.43</b>	<b>44,388.99</b>	<b>44,130.33</b>	<b>45,452.33</b>
222 1111 45207	OMVI Enforcement & Education Fines	1,228.86	745.65	1,134.77	1,000.00
<b>222 Total - Enforcement &amp; Education</b>		<b>1,228.86</b>	<b>745.65</b>	<b>1,134.77</b>	<b>1,000.00</b>
223 1131 45206	Contributions - Kirtland Hills Capital	15,000.00	15,000.00	15,000.00	15,000.00
223 1131 48301	Donations	-	20,000.00	-	-
<b>223 Total - KFD Capital Improvement</b>		<b>15,000.00</b>	<b>35,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
225 4418 44401	Senior Coalition	71,491.66	216,643.33	118,093.58	83,277.18
<b>225 Total - Senior Citizen</b>		<b>71,491.66</b>	<b>216,643.33</b>	<b>118,093.58</b>	<b>83,277.18</b>
227 1111 46101	Fines & Forfeitures	10,434.50	9,464.00	553.30	2,500.00
<b>227 Total - Law Enforcement</b>		<b>10,434.50</b>	<b>9,464.00</b>	<b>553.30</b>	<b>2,500.00</b>
229 1131 45206	Emergency Medical Services	212,542.64	261,200.53	265,326.78	260,000.00
<b>229 Total - Major Capital Equipment</b>		<b>212,542.64</b>	<b>261,200.53</b>	<b>265,326.78</b>	<b>260,000.00</b>
310 7741 47301	Note Proceeds	1,102,000.00	647,000.00	-	-
310 7745 49201	Transfer-In	719,207.64	623,721.30	815,373.09	181,230.57
310 7751 47303	Note Premium	15,257.42	35,620.02	70,259.00	70,000.00
<b>310 Total - Debt Service</b>		<b>1,836,465.06</b>	<b>1,306,341.32</b>	<b>885,632.09</b>	<b>251,230.57</b>
311 7715 44501	Grant State	-	-	-	75,000.00
311 7715 49301	Advance In	-	-	-	-

**City of Kirtland**  
**2026 Estimated Resources**

Account	Description	2023 YTD Receipts	2024 YTD Receipts	2025 YTD Receipts	2026 Estimated Resources
<b>311 Total - H2Ohio Grant</b>				<b>75,000.00</b>	<b>75,000.00</b>
410 7745 49201	Transfer-In	383,296.87	1,430,907.80	459,334.39	528,609.83
<b>410 Total - Capital Improvement</b>		<b>383,296.87</b>	<b>1,430,907.80</b>	<b>459,334.39</b>	<b>528,609.83</b>
450 5552 44401	Grant Other	17,414.03	84,522.50	50,200.00	646,200.00
450 7745 49201	Transfer-In	-	-	-	-
<b>450 Total - Storm Sewer Improvement</b>		<b>17,414.03</b>	<b>84,522.50</b>	<b>50,200.00</b>	<b>646,200.00</b>
455 5551 44501	Grant State	228,085.28	-	-	-
455 7745 49201	Transfer-In	-	-	164,430.00	-
<b>455 Total - Sanitary Improvement</b>		<b>228,085.28</b>	<b>-</b>	<b>164,430.00</b>	<b>-</b>
460 6611 44101	Grant Federal	-	-	-	480,560.00
460 6611 44401	Other	-	-	-	112,432.81
460 6611 47301	Note Proceeds	2,000,000.00	4,500,000.00	4,500,000.00	4,300,000.00
460 7745 49201	Transfer-In	721,500.00	84,763.89	1,202,500.00	859,931.28
<b>460 Total - Street Improvement</b>		<b>2,721,500.00</b>	<b>4,584,763.89</b>	<b>5,702,500.00</b>	<b>5,752,924.09</b>
500 5551 43301	Sewer Maintenance - Hickory WWTP	27,309.08	28,060.89	29,741.82	29,500.00
500 5551 43302	Sewer Capital - Hickory WWTP	-	-	9,300.00	23,600.00
<b>500 Total - WWTP Hickory</b>		<b>27,309.08</b>	<b>28,060.89</b>	<b>39,041.82</b>	<b>53,100.00</b>
501 5551 43301	Sewer Maintenance - Rockwood WWTP	34,154.40	35,967.95	34,734.00	35,000.00
501 5551 43302	Sewer Capital - Rockwood WWTP	-	-	12,261.75	28,350.00
501 5551 49301	Advance In	-	-	25,000.00	-
<b>501 Total - WWTP Rockwood</b>		<b>34,154.40</b>	<b>35,967.95</b>	<b>71,995.75</b>	<b>63,350.00</b>
502 5551 43301	Sewer Maintenance - Shenandoah WWTP	18,018.07	17,630.31	17,790.82	18,500.00
502 5551 43302	Sewer Capital - Shenandoah WWTP	-	-	6,940.00	17,760.00
<b>502 Total - WWTP Shenandoah</b>		<b>18,018.07</b>	<b>17,630.31</b>	<b>24,730.82</b>	<b>36,260.00</b>
503 5551 43301	Sewer Maintenance - Templeview WWTP	31,123.09	26,434.40	27,597.93	29,000.00
503 7745 49201	Transfer-In	-	-	-	-
503 5551 49301	Advance In	-	-	-	45,000.00
<b>503 Total - WWTP Templeview</b>		<b>31,123.09</b>	<b>26,434.40</b>	<b>27,597.93</b>	<b>74,000.00</b>
710 7761 49302	Road Bond Deposit	57,350.00	73,050.00	37,655.00	60,000.00
710 7761 49303	Engineering Review Deposit	27,051.00	23,867.50	54,769.25	55,000.00
710 7761 49304	EPA Inspection Deposit	800.00	1,400.00	300.00	1,000.00
710 7761 49306	Senior Guild Special Events	7,818.00	5,986.00	4,753.00	8,000.00
710 7761 49307	Community Center Deposit Refunds	14,175.00	12,000.00	13,344.00	15,000.00
710 7761 49308	Cobra	12,871.97	13,641.84	339.18	2,000.00
710 7761 49312	Fire Escrow	-	-	6,468.00	-
710 7761 49313	Unclaimed Funds	-	-	1,584.07	1,000.00
710 7761 49316	Senior Guild Special Events	170.00	5,628.00	8,310.00	10,000.00
<b>710 Total - Trust &amp; Agency</b>		<b>120,235.97</b>	<b>135,573.34</b>	<b>127,522.50</b>	<b>152,000.00</b>

**City of Kirtland**  
**2026 Estimated Resources**

Account	Description	2023 YTD Receipts	2024 YTD Receipts	2025 YTD Receipts	2026 Estimated Resources
720	7745 49201 Transfer-In	215,000.00	232,363.88	241,485.88	243,857.94
	720 Total - Police Pension	215,000.00	232,363.88	241,485.88	243,857.94
730	7745 49201 Transfer-In	230,000.00	262,447.10	279,933.22	299,583.51
	730 Total - Fire Pension	230,000.00	262,447.10	279,933.22	299,583.51
	Grand Total	15,458,101.43	19,219,514.09	18,442,364.41	18,644,179.62



## 2026 City of Kirtland – Expenditure Budget Summary

The 2026 City of Kirtland Appropriation Ordinance (Budget) is broken down into four categories:

- Personnel Service
- Service & Supplies
- Capital Outlay
- Transfers & Advances

### **Personnel Service - Wages**

2026 Budgeted Expenditures
\$4,573,604.51

2026 Budgeted Gross Wages Account for 22.8% of the Total City Budget for 2026.

### **Service & Supplies**

2026 Budgeted Expenditures
\$9,793,125.92

2026 Budgeted Service & Supplies Account for 48.9% of the Total City Budget for 2026.

Significant categories comprising Service & Supplies Include:

- Payroll Taxes: 2026 Budget Total \$85,036.92
- Pension: 2026 Budget Total \$762,195.95
- Medical Benefits: 2026 Budget Total \$953,735.89
- Debt Payments: 2026 Budget Total \$4,906,230.57
  - Includes \$4,500,000.00 payment related to proceeds from debt issuance.
- Fuel/Salt/Vehicle Maintenance : 2026 Budget Total \$703,075.00
- Contract Services : 2026 Budget Total \$1,020,860.21

Total Significant Categories Above Account for 86.0% of the Total Service & Supplies Budget for 2026.

### **Capital Outlay**

2026 Budgeted Expenditures
\$3,049,819.84

2026 Budgeted Capital Outlay Account for 15.2% of the Total City Budget for 2026.

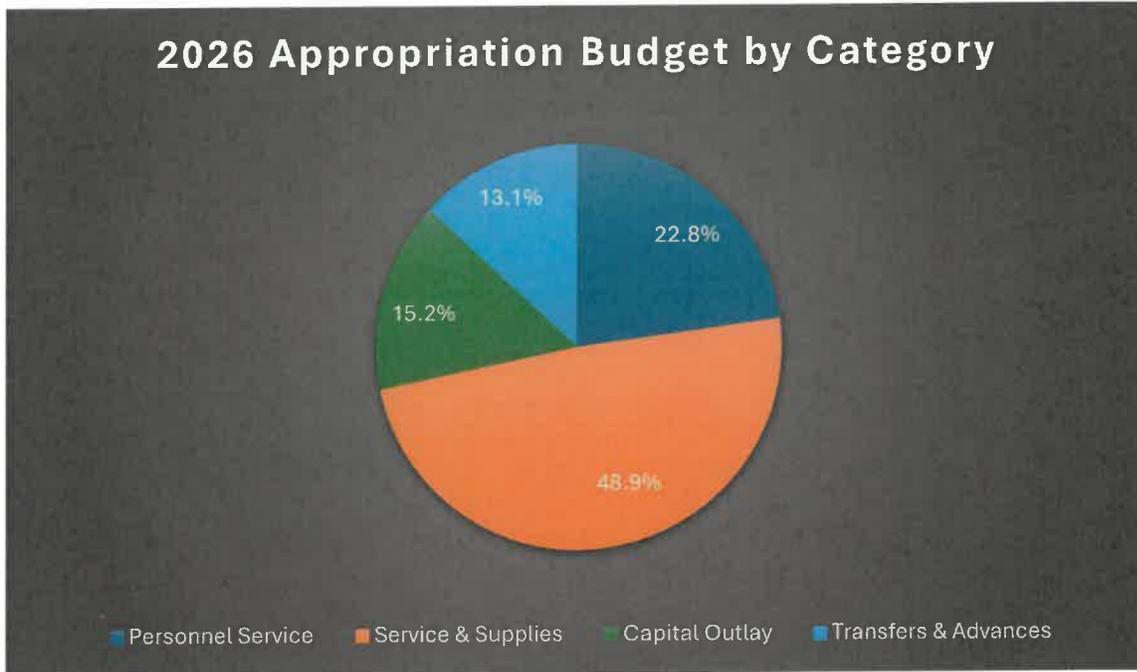
### **Transfers & Advances**

2025 Budgeted Expenditures
\$2,618,018.13

2026 Budgeted Transfers Account for 13.1% of the Total City Budget for 2026.



## 2026 City of Kirtland – Expenditure Budget Summary



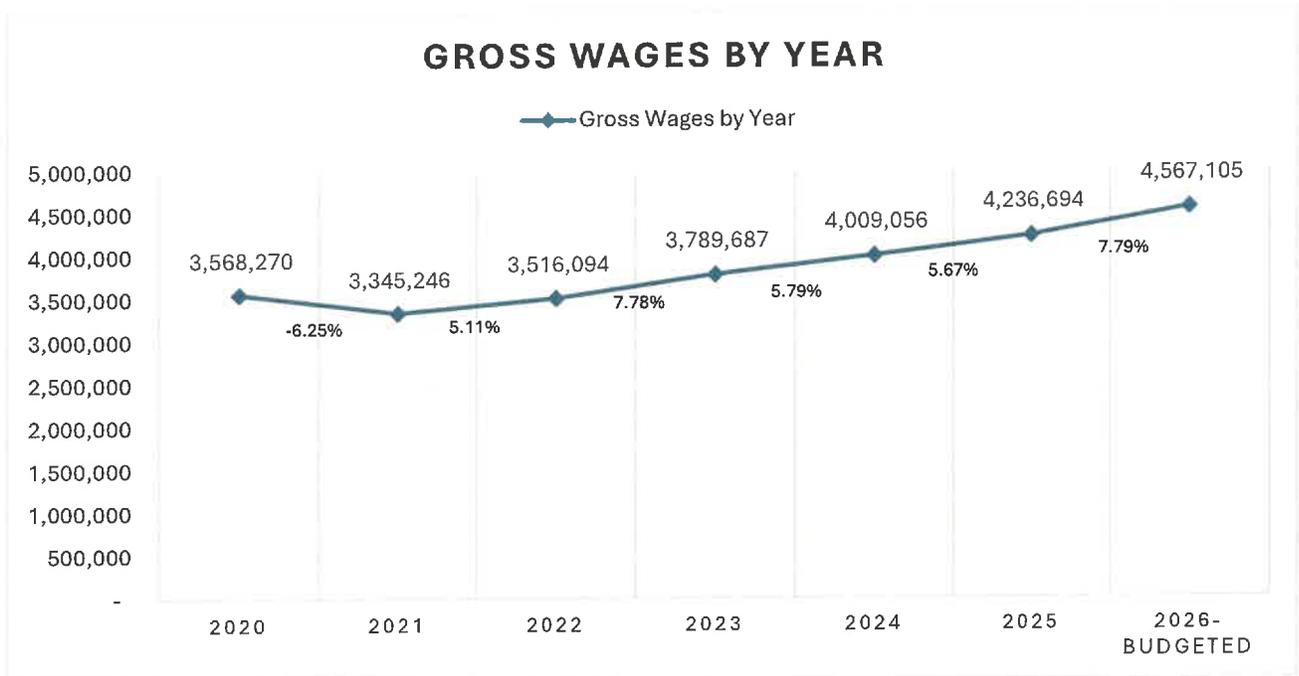
*Total 2026 Appropriation Ordinance Totals \$20,034,568.40*

## CITY OF KIRTLAND

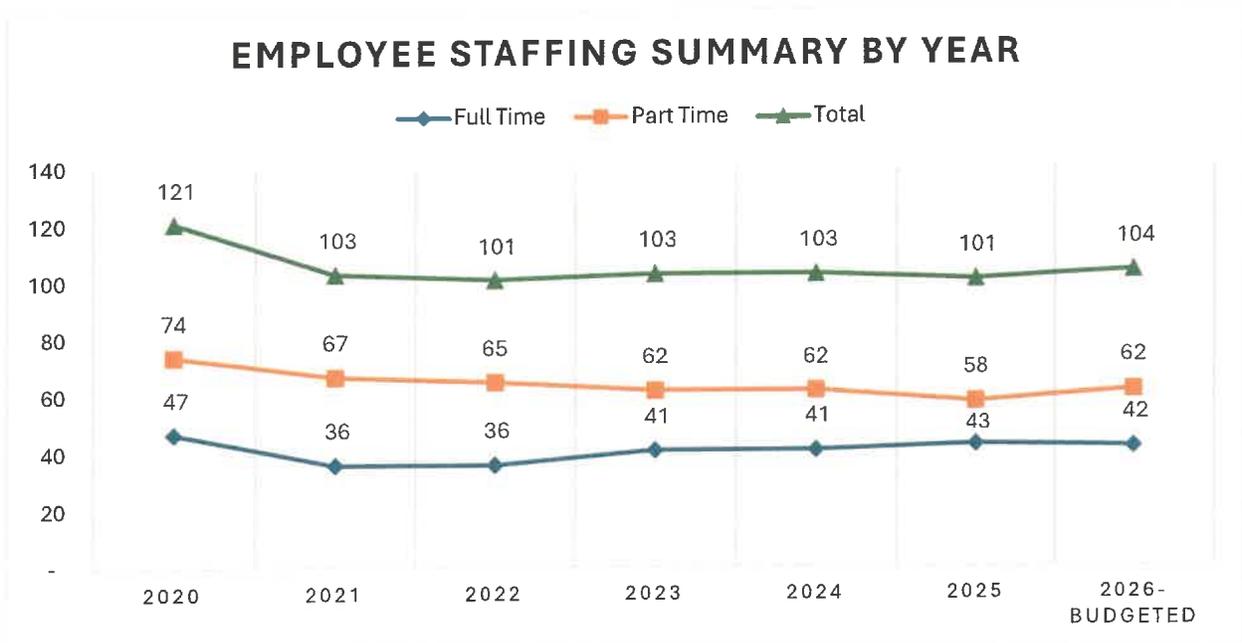
		Gross Wages by Department									
Department	Department #	2019	2020	2021	2022	2023	2024	2025	2026 - As Budgeted		
Police	1111	856,128.88	1,026,003.04	1,029,799.81	1,096,214.86	1,153,739.56	1,253,965.72	1,314,232.31	1,336,800.32		
SRO	1112	25,524.68	13,828.49	30,206.54	31,134.44	31,339.82	33,469.86	41,727.00	42,250.00		
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	1,485,888.95	1,668,101.95		
P&Z	3311	56,196.80	65,861.60	66,404.22	72,670.72	70,928.18	96,537.64	91,866.65	87,849.53		
BZA	3313	980.00	1,155.00	910.00	875.00	1,190.00	595.00	770.00	2,100.00		
Comm/Rec	4418	76,723.30	50,850.22	76,672.19	82,501.85	96,660.03	105,365.31	119,803.04	126,875.42		
Mayor	7711	91,444.40	88,446.13	36,037.94	34,674.21	25,953.00	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	201,575.15	185,311.62		
Law	7714	61,106.04	60,288.26	60,000.00	65,000.00	65,000.00	82,999.92	82,999.92	84,999.96		
Service	7715	801,079.31	708,436.35	620,276.76	665,225.52	751,231.86	764,200.28	798,522.59	937,252.11		
Civil Service	7717	3,614.16	3,704.52	308.71	840.66	2,999.88	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	44,927.55	45,426.63		
Engineer	7746	-	20,475.00	25,350.00	21,450.00	24,096.00	24,696.00	25,428.00	26,184.00		
		3,626,376.26	3,568,269.96	3,345,246.36	3,516,093.68	3,789,687.12	4,009,056.33	4,236,694.04	4,567,104.54		

City of Kirtland											
2026 Budgetary Staffing Levels											
Council Finance Committee											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Notes
<b>Administration</b>											
Full Time	2	3	3	3	2	2	2	2	1	0	Includes (1) Finance
Part Time	2	1	2	2	2	2	2	2	3	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>	<b>3</b>	As Budgeted in 2026
<b>Elected/Appt</b>											
Mayor	1	1	1	1	1	1	1	1	1	1	
Council	7	7	7	7	7	7	7	7	7	7	
Finance	1	1	1	2	2	2	2	2	1	1	Finance Director
Law Director	1	1	1	2	2	2	2	2	2	2	Includes Law Director & Assistant Law Director
PZ / BZA	0	0	0	10	9	10	9	10	10	12	Includes (10) Appointments
Engineer	1	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>	<b>24</b>	As Budgeted in 2026
<b>Police</b>											
Full Time	9	10	10	13	13	13	14	14	14	14	Chief, (4) Sgt, (8) Patrol Officers, (1) Admin Asst
Part Time	9	7	6	6	4	3	2	2	3	4	Patrol (3), 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>	<b>18</b>	As Budgeted in 2026
<b>Police Dispatch</b>											
Full Time	5	6	7	5	0	0	0	0	0	0	
Part Time	2	2	2	2	0	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>	<b>0</b>	As Budgeted in 2026
<b>Fire</b>											
Full Time	10	10	10	10	10	10	12	12	13	13	(1) Fire Chief, (3) Captains, (3) LT, (6) Firefighters
Part Time	29	34	32	33	32	27	29	28	25	26	
<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>	<b>39</b>	As Budgeted in 2026
<b>Service</b>											
Full Time	15	15	13	15	10	10	12	12	13	13	(1) Director, (1) Mechanic, (11) Laborers
Part Time	2	2	2	4	3	3	2	1	1	1	
Seasonal	6	3	3	0	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>	<b>14</b>	As Budgeted in 2026
<b>Senior/Community Center</b>											
Full Time	1	1	1	1	1	1	1	1	1	1	(1) Director
Part Time	4	4	4	4	4	7	5	6	5	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>	<b>6</b>	As Budgeted in 2026
<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>62</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>42</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>	<b>104</b>	As Budgeted in 2026

## 2026 City of Kirtland – Gross Wages & Staffing Summary by Year

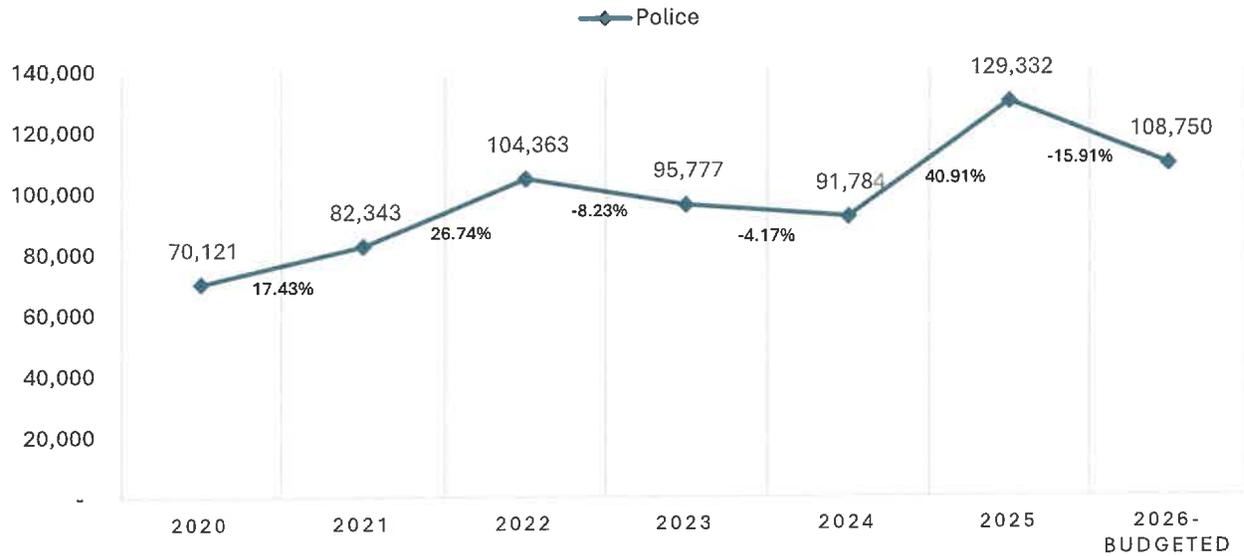


\*2026 includes an additional 27<sup>th</sup> pay based on timing of calendar (normally 26 pays in a calendar year).

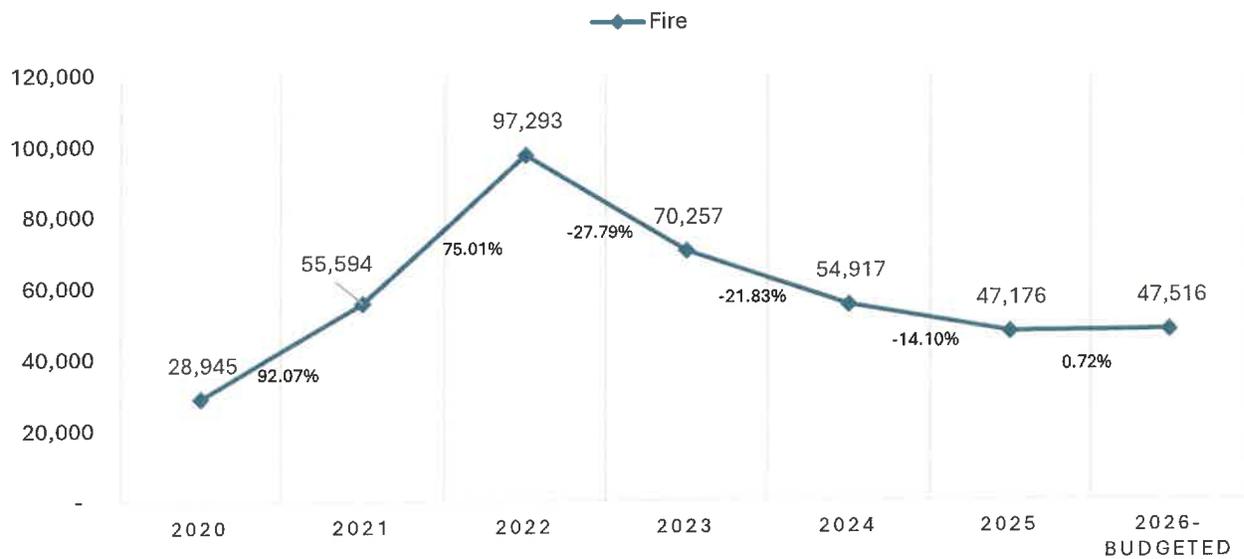


# 2026 City of Kirtland – Overtime by Department Summary

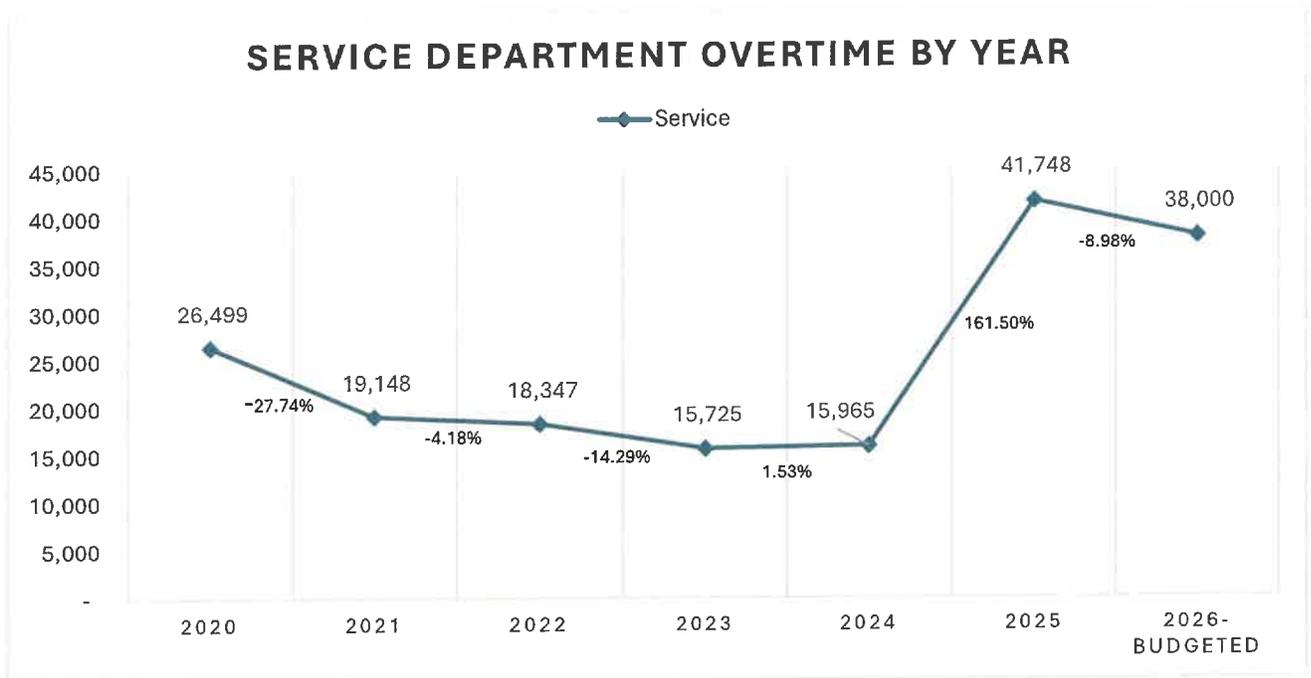
## POLICE DEPARTMENT OVERTIME BY YEAR



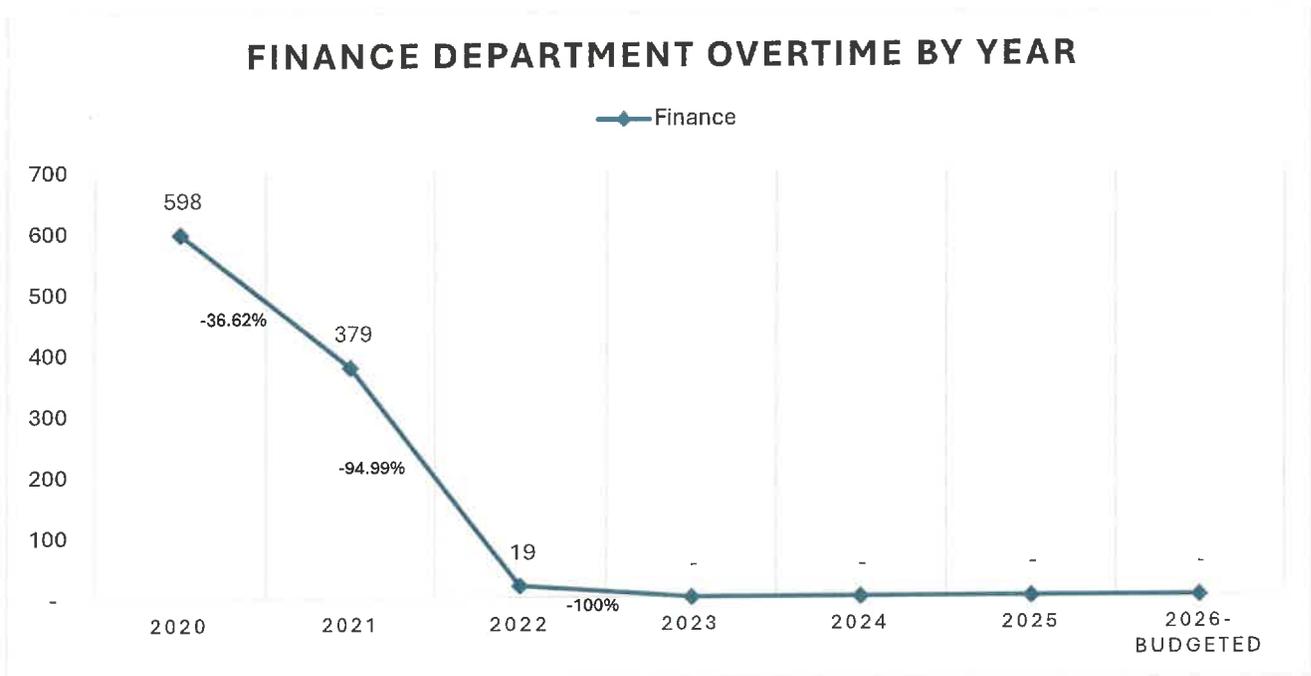
## FIRE DEPARTMENT OVERTIME BY YEAR



## 2026 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

Capital Request Combined Summary 2026

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

Department	Description	2026 Original Request	2026 Council Pending	Funding Source
<b>1 Service</b>				
	1 Tractor for Roadside Grass Mowing	16,000.00	16,000.00	410
	2 2.5 Ton Dump Truck	300,000.00	300,000.00	100/229
	3 2.5 Ton Dump Truck	300,000.00	-	
	4 Skid Steer	90,000.00	-	
	5 1 Ton Dump Truck	100,000.00	100,000.00	100
	6 Hot Box / Mastic Machine	65,000.00	65,000.00	410
	7 Traffic Loops / Opticom	25,000.00	-	
	8 Work Zone Traffic Lights (BWC Grant \$46,000)	60,000.00	60,000.00	100
	9 Brine Maker	200,000.00	200,000.00	100 / 311
	10 Riding Lawn Mower	15,000.00	-	
	11 Trailer	20,000.00	-	
	12 Hydraulic Jack & Stands	5,000.00	5,000.00	410
	13 iPad Tablets (Qty 2)	7,000.00	-	
	<b>Grand Total Service</b>	<b>1,203,000.00</b>	<b>746,000.00</b>	
<b>2 Public Lands &amp; Buildings</b>				
	1 Various City Hall Improvements (NOPEC Grant)	46,408.01	46,408.01	100
	2 Station 1 - Parking Lot	30,000.00	-	
	3 Police HVAC	20,000.00	-	
	4 Station 1 - Furnace	20,000.00	-	
	5 Cemetery Fencing	95,000.00	-	
	6 South Cemetery Pillars	30,000.00	-	
	7 Carpet	30,000.00	-	
	<b>Grand Total Public Lands &amp; Buildings</b>	<b>271,408.01</b>	<b>46,408.01</b>	
<b>3 Engineering</b>				
<b>Streets &amp; Roads</b>				
	1a 2026 Road Improvement Program	505,190.28	505,190.28	100
	1b 2026 Road Improvement Program	313,078.02	313,078.02	460
	2a Kirtland Chardon Road Repaving - ECL to Sperry (NOACA) Local Share	181,731.70	181,731.70	460
	2b Kirtland Chardon Road Repaving - ECL to Sperry (NOACA) Grant Share	480,560.00	480,560.00	460
	<b>Total Streets &amp; Roads</b>	<b>1,480,560.00</b>	<b>1,480,560.00</b>	
<b>Storm &amp; Drainage</b>				
	1 Wisner Stacked Wall Repair	400,200.00	400,200.00	450
	2 Catch Basin Repairs	101,200.00	101,200.00	450
	3 Culvert Repairs	144,800.00	144,800.00	450
	4 Ledgewood Dr. Underdrains	104,500.00	50,000.00	100
	<b>Total Storm &amp; Drainage</b>	<b>750,700.00</b>	<b>696,200.00</b>	
	<b>Grand Total Engineering</b>	<b>2,231,260.00</b>	<b>2,176,760.00</b>	
<b>4 Police Department</b>				
	1 2026 Utility Interceptor AWD V6	63,895.00	63,895.00	100
	2 2026 Utility Interceptor AWD V6	61,313.00	-	
	3 Motorola APX4500 Mobile Radio	4,418.26	4,418.26	100
	4 Getac F110 Rugged Tablet	2,796.57	2,796.57	100
	5 MDT for Cruisers (Qty 2)	5,000.00	5,000.00	100
	<b>Grand Total Police Department</b>	<b>137,422.83</b>	<b>76,109.83</b>	
<b>5 Fire Department</b>				
	1 Ambulance	318,642.00	318,642.00	223 / 229
	2 Hoses/Nozel/Miscellaneous	15,000.00	15,000.00	223
	3 Fire Exhaust System (BWC Grant)	11,960.00	11,960.00	100
	4 Generators at Both Stations	120,000.00	-	
	<b>Grand Total Fire Department</b>	<b>465,602.00</b>	<b>345,602.00</b>	

**City of Kirtland**  
**Capital Request Combined Summary 2026**

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

**6 Finance & Administration**

1 Fireproof Vertical File Cabinets	7,500.00	-
<b>Grand Total Finance Department</b>	<b>7,500.00</b>	<b>-</b>

**7 Community Senior / Rec Center**

1 HVAC	27,500.00	28,500.00	203
2 Flooring	12,500.00	10,000.00	203
3 Tables	3,000.00	5,000.00	203
<b>Grand Total Community Senior / Rec Center</b>	<b>43,000.00</b>	<b>43,500.00</b>	

**8 Technology**

1 Computer Rotations	5,000.00	2,500.00	100
<b>Grand Total Technology</b>	<b>5,000.00</b>	<b>2,500.00</b>	

<b>Total All Estimated Capital Requests 2026</b>	<b>4,364,192.84</b>	<b>3,436,879.84</b>	<i>Pending Available Funds</i>
--	---------------------	---------------------	--------------------------------

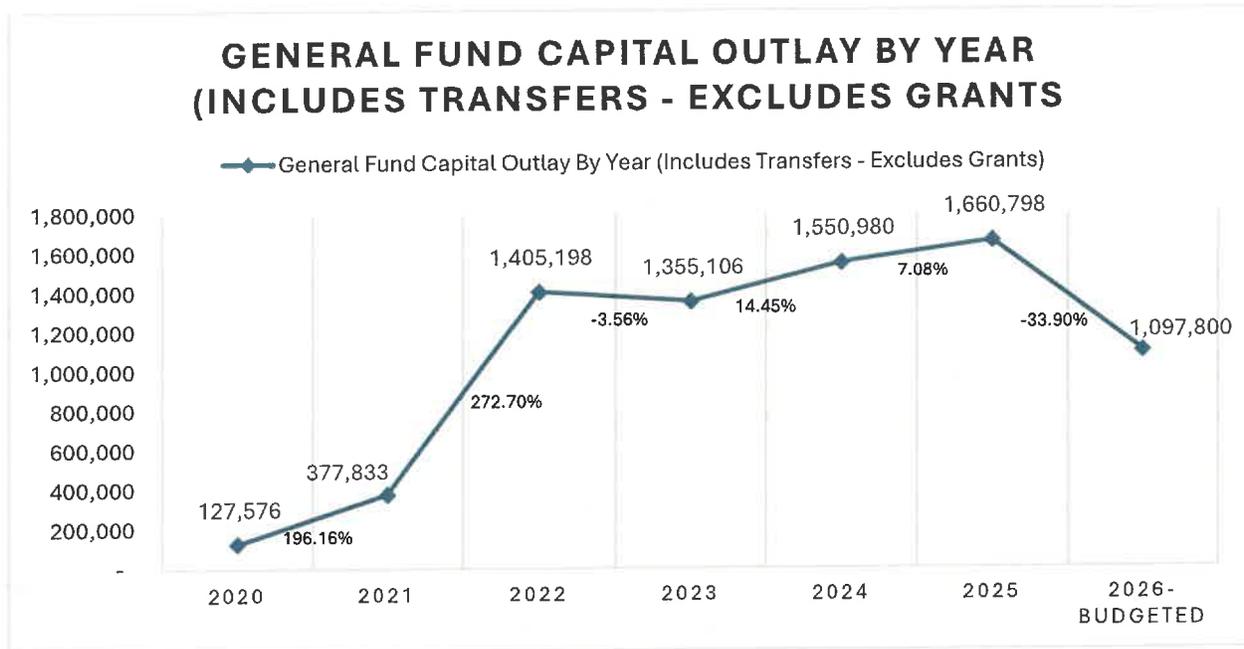
**General Government Sources - Transfers**

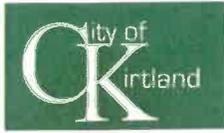
To 410	528,609.83
To 460	505,190.28
<b>General Fund Transfers</b>	<b>1,033,800.11</b>

**Special Sources - Direct**

Fund 100	168,368.01
Fund 203	43,500.00
Fund 223	48,642.00
Fund 229	360,000.00
Fund 311	75,000.00
Fund 410	86,000.00
Fund 450	646,200.00
Fund 460	975,369.72
<b>Total Direct Sources</b>	<b>2,403,079.73</b>
<b>Total Funded Capital</b>	<b>3,436,879.84</b>

## 2026 City of Kirtland – General Fund Capital Outlay by Year (Includes Transfers – Excludes Grants)





## 2026 City of Kirtland – Debt Summary

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

- 2021 Street Improvement Note
- 2024 Street Improvement Note

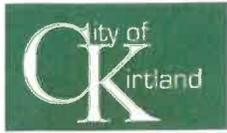
### **Short-Term Various Purpose Note – Balances & Payments by Year**

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Beginning	\$3,015,000	\$2,405,000	\$2,008,000	\$1,603,000	\$1,102,000	\$647,000	\$0.00
Principal	\$610,000	\$397,000	\$405,000	\$501,000	\$455,000	\$647,000	\$0.00
Proceeds	\$0.00	\$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>	<b>\$0.00</b>
Interest	\$82,682.19	\$20,000.00	\$10,040.00	\$36,067.50	\$46,704.90	\$29,115.00	\$0.00

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

	<u>Original Balance</u>	<u>Current Balance</u>
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 was fully paid down resulting in a \$0.00 balance.



## 2026 City of Kirtland – Debt Summary

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

	2020	2021	2022	2023	2024	2025	2026
Beginning	\$0.00	\$0.00	\$2,000,000	\$2,000,000	\$2,000,000	\$4,500,000	\$4,500,000
Principal	\$0.00	\$0.00	\$0.000	\$0.00	\$0.00	\$0.00	\$200,000
Proceeds	\$0.00	\$2,000,000	\$0.00	\$0.00	\$2,500,000	\$0.00	\$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>	<b>\$4,300,000</b>
Interest	\$0.00	\$0.00	\$20,000.00	\$45,000.00	\$84,763.89	\$202,500.00	\$225,000.00

*Total Short-Term Debt Outstanding as of 12/31/2026: \$4,300,000.00*

### Long-Term Debt Outstanding:

- General Obligation Bond
- USDA Bond
- OPWC Loans

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

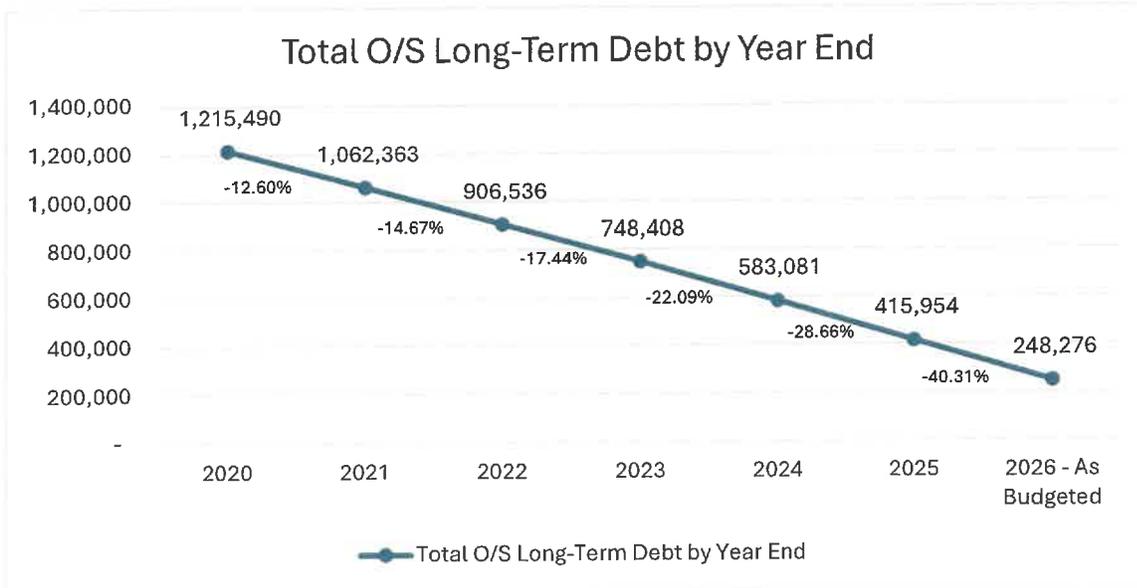
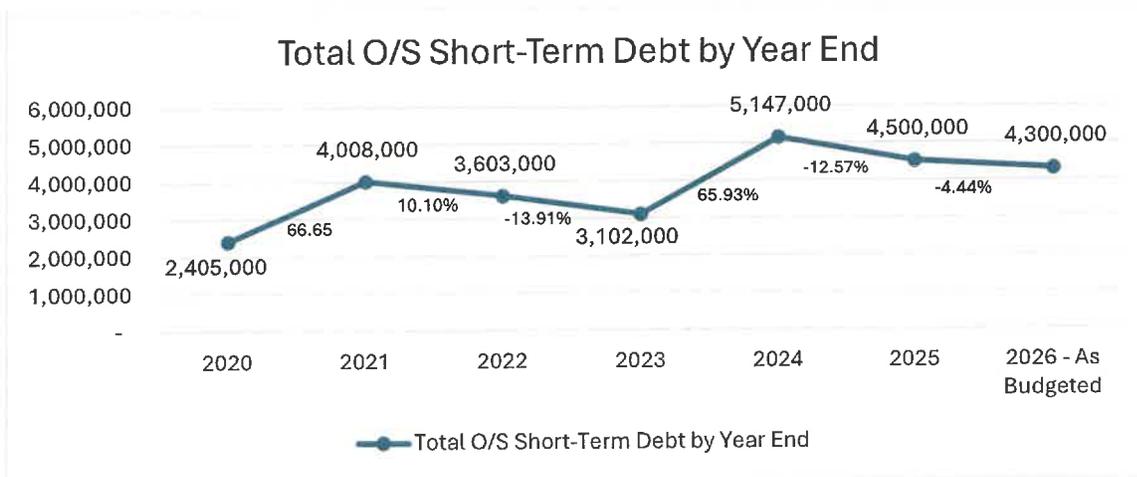
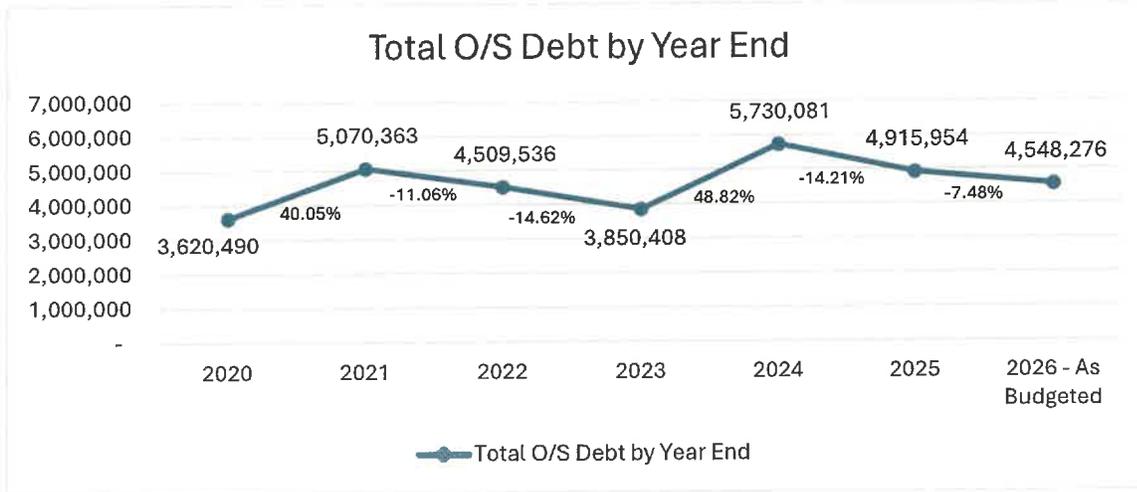
	2020	2021	2022	2023	2024	2025	2026
Beginning	\$1,365,817.68	\$1,215,490.34	\$1,062,363.00	\$906,535.66	\$748,408.32	\$583,080.98	\$415,953.64
Principal	\$150,327.34	\$153,127.34	\$155,827.34	\$158,127.34	\$165,327.34	\$167,127.34	\$167,677.34
Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<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>	<b>\$248,276.30</b>
Interest	\$33,713.94	\$30,529.80	\$27,305.43	\$24,012.80	\$20,689.06	\$17,130.75	\$13,553.23

*Total Long-Term Debt Outstanding as of 12/31/2026: \$248,276.30*

*Total Short-Term & Long-Term Debt Outstanding as of 12/31/2026: \$4,548,276.30*

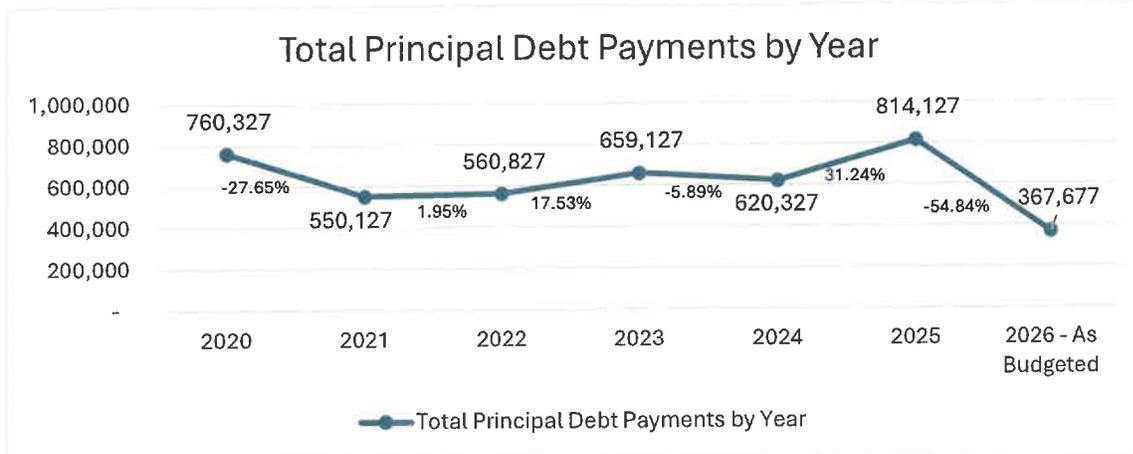


## 2026 City of Kirtland – Debt Summary

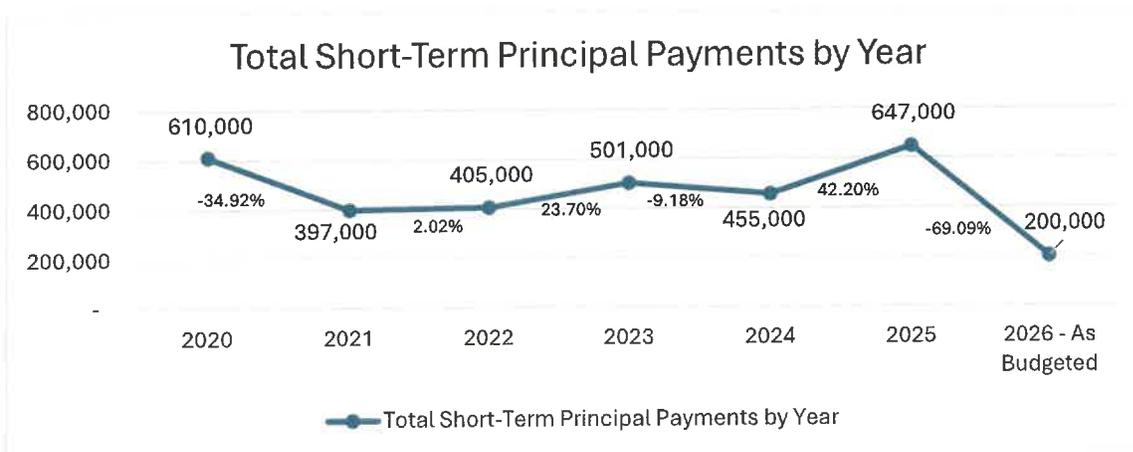




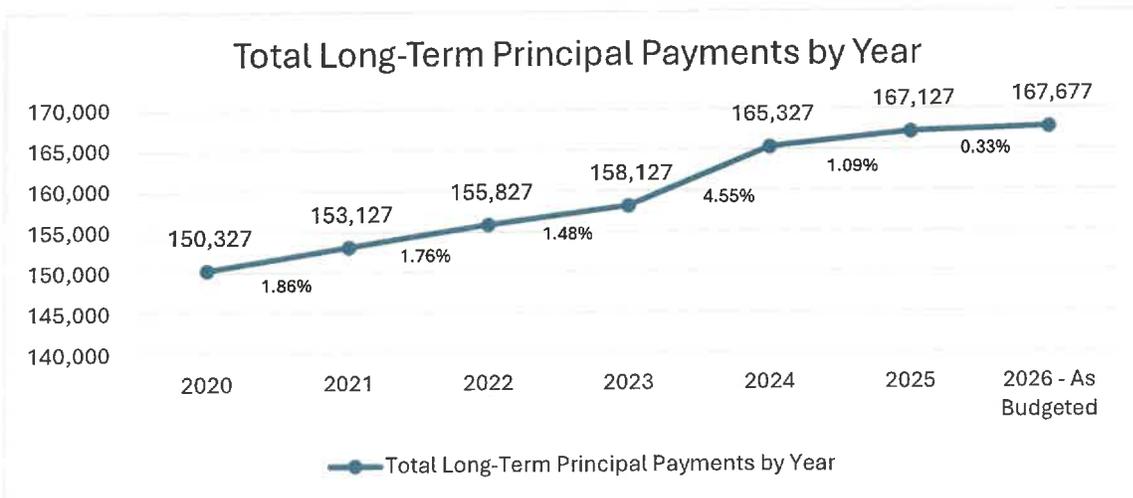
## 2026 City of Kirtland – Debt Summary



\*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**  
**2026 Debt Summary**

Funding Sources Defined

Short-Term Various Purpose Note (Less Than One Year)

	2020	2021	2022	2023	2024	2025	2026
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	82,682.19	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	-	-	-	-	-
Fund 310	-	-	-	-	64,000.00	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 (Less Than One Year)

	2020	2021	2022	2023	2024	2025	2026
Beginning Balance	-	-	2,000,000.00	2,000,000.00	2,000,000.00	4,500,000.00	4,500,000.00
Principal Payment	-	-	-	-	-	-	200,000.00
Proceeds	-	2,000,000.00	-	-	2,500,000.00	-	-
Ending Balance	-	2,000,000.00	2,000,000.00	2,000,000.00	4,500,000.00	4,500,000.00	4,300,000.00
Interest Payment	-	-	20,000.00	45,000.00	84,763.89	202,500.00	225,000.00
<b>Funding Source</b>							
Fund 100	-	-	-	-	-	-	354,741.00
Fund 310	-	-	-	-	-	202,500.00	70,259.00
<b>Total Funding Sources</b>	-	-	-	-	-	202,500.00	425,000.00

LT Bonds (Greater than One Year)

	2020	2021	2022	2023	2024	2025	2026
Beginning Balance	1,365,817.68	1,215,490.34	1,062,363.00	906,535.66	748,408.32	583,080.98	415,953.64
Principal Payment	150,327.34	153,127.34	155,127.34	158,127.34	165,327.34	167,127.34	167,677.34
Ending Balance	1,215,490.34	1,062,363.00	906,535.66	748,408.32	583,080.98	415,953.64	248,276.30
Interest Payment	33,713.94	30,529.80	27,905.43	24,012.80	20,689.06	17,130.75	13,553.23
<b>Funding Source</b>							
Fund 100	152,591.88	152,176.38	151,701.38	150,666.88	154,584.78	152,836.08	149,801.68
Fund 503	31,449.40	31,480.76	31,431.39	31,473.26	31,431.62	31,422.01	31,428.89
<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>	<b>181,230.57</b>

Total Outstanding Debt

	2020	2021	2022	2023	2024	2025	2026
Beginning Balance	4,380,817.68	3,620,490.34	5,070,363.00	4,509,535.66	3,850,408.32	5,750,080.98	4,915,953.64
Principal Payment	760,327.34	550,127.34	560,827.34	659,127.34	620,327.34	814,127.34	367,677.34
Proceeds	-	2,000,000.00	-	-	2,500,000.00	-	-
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	4,548,276.30
Interest Payment	116,396.13	50,529.80	57,345.43	105,080.30	152,157.85	248,745.75	238,553.23
<b>Funding Source</b>							
Fund 100	270,274.07	338,896.94	375,741.38	522,734.38	467,053.57	716,451.08	504,542.68
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	-	-	-	-	-
Fund 310	-	-	-	-	64,000.00	45,000.00	70,259.00
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	31,428.89
<b>Total Funding Sources</b>	<b>876,723.47</b>	<b>600,657.14</b>	<b>598,172.77</b>	<b>764,207.64</b>	<b>837,485.19</b>	<b>1,062,873.09</b>	<b>606,230.57</b>

Fund	Account	Description	Amount	Description
100	100-7745-57131	Transfer Out	129,741.00	ST Road Improvement Note Principal
100	100-7745-57131	Transfer Out	225,000.00	ST Road Improvement Note Interest
100	100-7745-57131	Transfer Out	146,001.58	Principal Payment on LT Bonds
100	100-7745-57131	Transfer Out	3,320.10	Interest Payment on LT Bonds
	<b>Total General Fund</b>		<b>504,542.68</b>	Principal & Interest on Debt
310	310-7751-56501	Principal on Notes	70,259.00	Principal-ST Various Purpose Note
503	503-7745-57131	Transfer Out	21,195.76	Principal on LT Debt
503	503-7745-57131	Transfer Out	10,233.13	Interest on LT Debt
	<b>Total WWTP Templeview</b>		<b>31,428.89</b>	
			<b>606,230.57</b>	<b>Total 2026 Debt Payments</b>

Fund	Account	Description	Amount	Description
310	310-7741-57301	Note Proceeds	-	Borrowings
310	310-7745-49201	Transfer-In	181,230.57	From 100 & 503
310	Fund Balance	Note Premium	70,259.00	Fund Balance from Premium
460	460-6611-47301	Note Proceeds	-	Borrowings
460	460-7745-49201	Transfer-In	354,741.00	From Fund 100
			<b>606,230.57</b>	<b>Total 2026 Debt Resources</b>

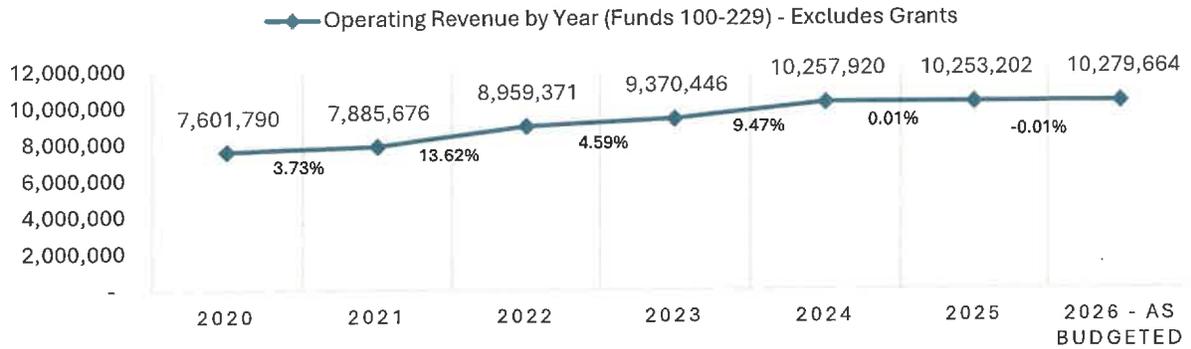
Fund	Account	Description	Amount	Description
310	310-7751-56101	Principal Bonds GO	167,677.34	
310	310-7751-56301	Interest Bonds GO	13,553.23	
310	310-7751-56501	Principal Notes	70,259.00	
460	460-7751-56601	Interest Notes	129,741.00	
460	460-7751-56601	Interest Notes	225,000.00	
			<b>606,230.57</b>	<b>Total 2026 Debt Expenditures</b>

**CITY OF KIRTLAND  
2026 FUND TRANSFER SCHEDULE**

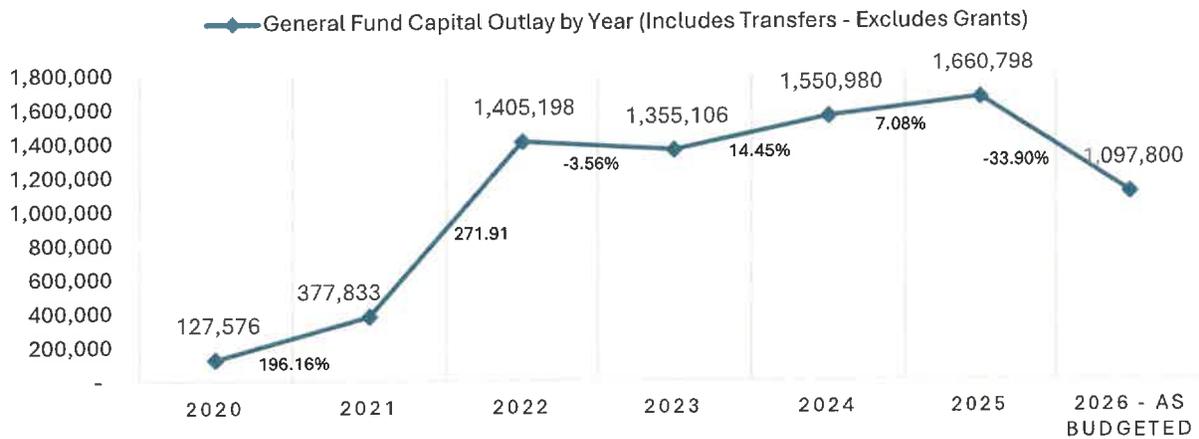
<b>From Fund #</b>	<b>Transfer from Fund</b>	<b>To Fund #</b>	<b>Transfer to Fund</b>	<b>In an Amount Not to Exceed</b>	<b>Purpose</b>
100	General Fund	310	Debt Service Fund	149,801.68	To Fund Bond and BAN Payments
100	General Fund	410	Capital Improvement Fund	528,609.83	To Fund Capital Expenditures
100	General Fund	460	Road Improvement Fund	354,741.00	To Fund BAN Payment
100	General Fund	460	Road Improvement Fund	505,190.28	To Fund 2026 Road Program
100	General Fund	720	Police Pension Fund	130,857.94	To Fund Police Pension
100	General Fund	730	Fire Pension Fund	299,583.51	To Fund Fire Pension
201	Police Pension Fund	720	Police Pension Fund	113,000.00	To Fund Police Pension
503	WWTP Templeview Fund	310	Debt Service Fund	31,428.89	To Fund USDA Bond Payment
				<b>2,113,213.12</b>	<b>Total All Transfers</b>

# 2026 City of Kirtland – Operating Revenue & Expense Analysis

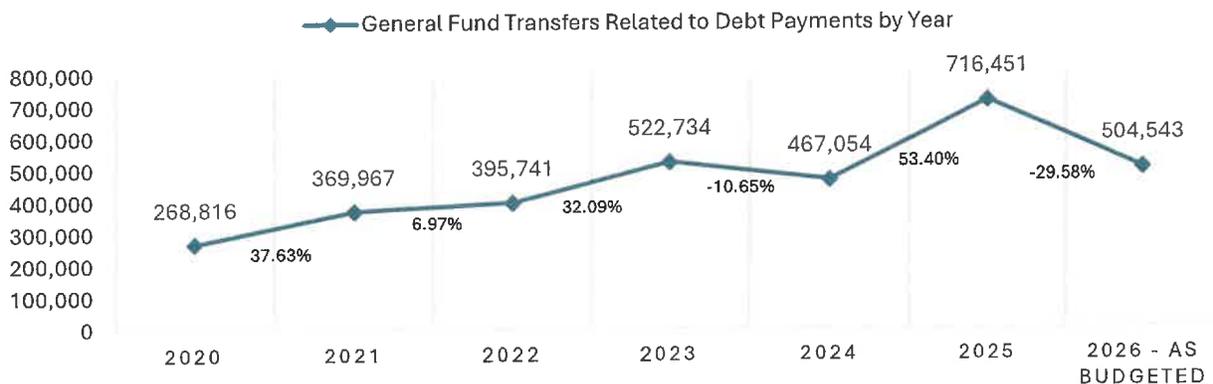
## OPERATING REVENUE BY YEAR (FUNDS 100-229) - EXCLUDES GRANTS



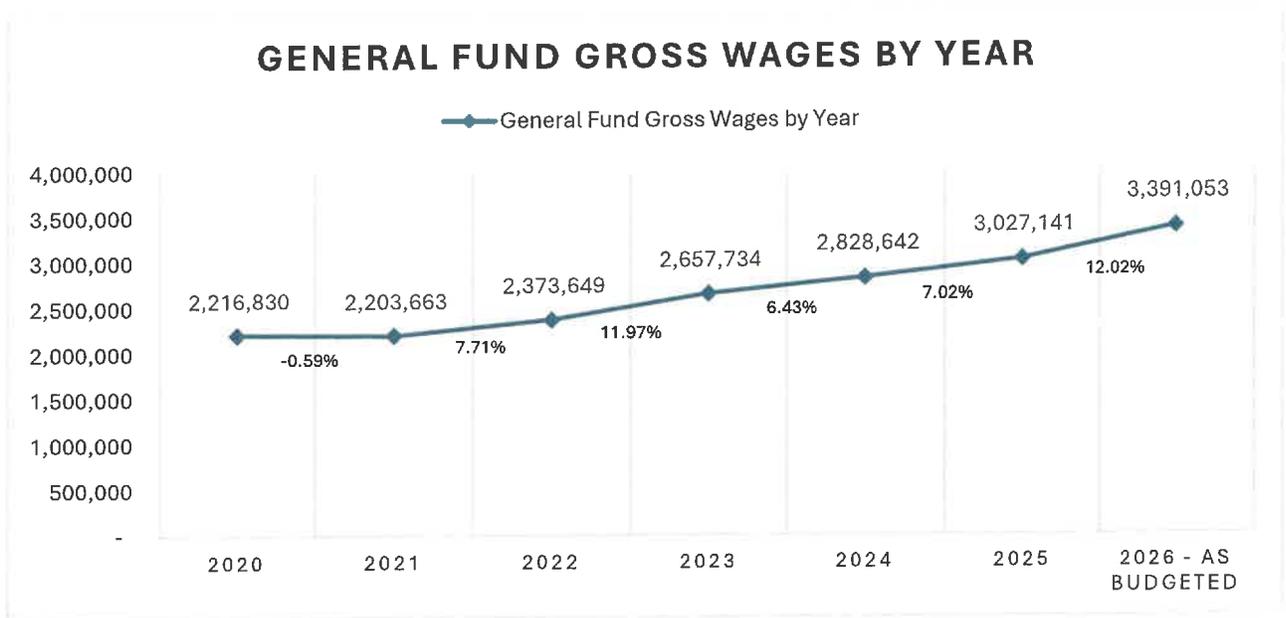
## GENERAL FUND CAPITAL OUTLAY BY YEAR (INCLUDES TRANSFERS - EXCLUDES GRANTS)



## GENERAL FUND TRANSFERS RELATED TO DEBT PAYMENTS BY YEAR

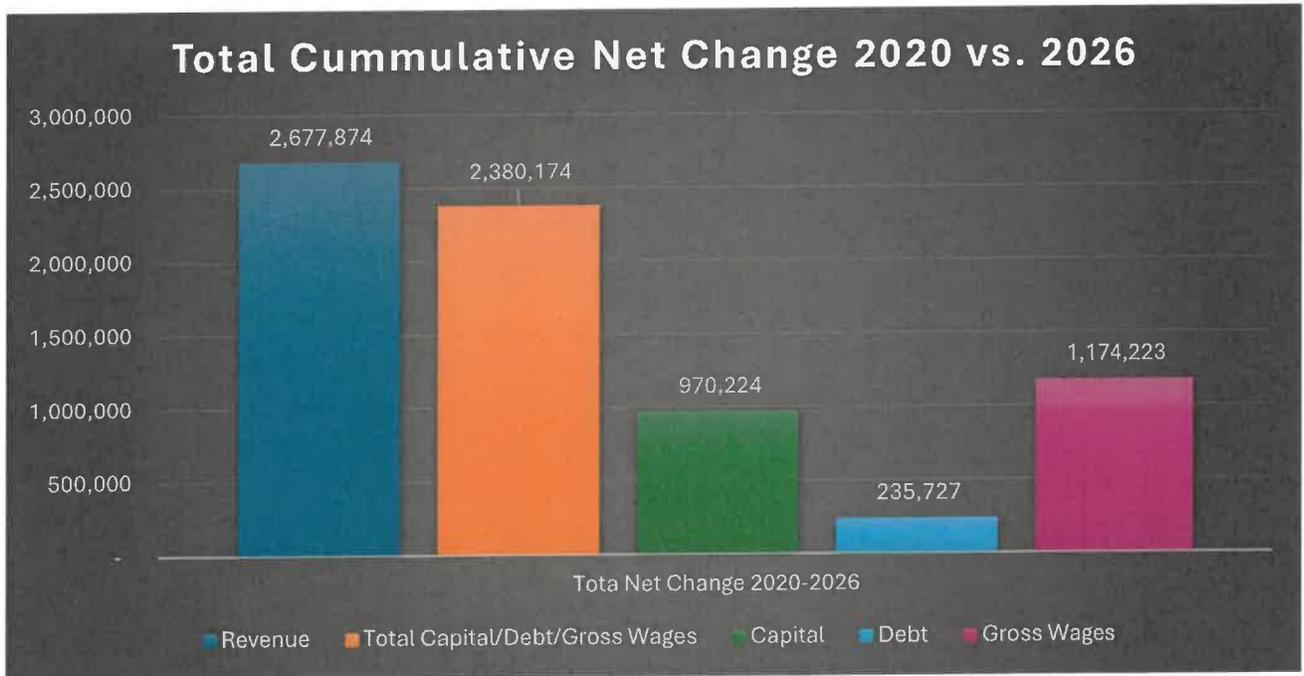


# 2026 City of Kirtland – Operating Revenue & Expense Analysis



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

*\*2026 includes an additional 27<sup>th</sup> pay based on timing of calendar (normally 26 pays in a calendar year).*



*\*Comparing 2026 to 2020, the City of Kirtland’s Operating Revenue (excluding grants) has shown a net increase of \$2,677,874. The City of Kirtland has invested additional dollars year over year into capital outlay, debt service, and gross wages totaling a net increase of \$2,380,174.*

**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)	-33.77%
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	-	-	40,824.49	10,000.00	10,000.00	#DIV/0!
100	100-1111-53301	Vehicle Maint Outside	11,618.71	30,755.74	-	15,000.00	15,000.00	#DIV/0!
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%

**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	100-3311-53401	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	100-3323-53401	Office Supplies	-	-	-	-	-	#DIV/0!
100	100-3323-53403	Contract Services	40,838.00	42,875.50	49,078.00	54,400.00	5,322.00	10.84%
100	100-3323-53404	Data Processing Services	130.20	98.80	134.86	135.00	0.14	0.10%
100	100-3323-54401	Advertising	2,807.73	801.93	800.76	1,000.00	199.24	24.88%
100	100-3323-54601	Other Materials & Supplies	-	-	-	-	-	#DIV/0!
100	100-4418-51151	Dues & Subscriptions	-	-	-	-	-	#DIV/0!
100	100-4418-52101	Building Grounds Wages	10,808.31	13,190.05	10,374.49	5,000.00	(5,374.49)	-51.80%
100	100-4418-52102	Medical Benefits	-	-	-	-	-	#DIV/0!
100	100-4418-52103	Medicare	156.66	191.28	150.45	72.50	(77.95)	-51.81%
100	100-4418-52106	Pers	1,513.20	1,846.62	1,452.42	700.00	(752.42)	-51.80%
100	100-4418-53101	Travel Education	-	602.35	36.76	-	(36.76)	-100.00%
100	100-4418-53401	Utilities	5,379.60	5,882.86	9,968.15	5,466.56	(4,501.59)	-45.16%
100	100-4418-53402	Contract Services	31,586.33	31,418.59	37,824.74	11,700.00	(26,124.74)	-69.07%
100	100-4418-53403	Telecommunications	-	-	1,200.97	1,261.02	60.05	5.00%
100	100-4418-53501	Data Processing Services	528.85	409.20	581.71	600.00	18.29	3.14%
100	100-4418-53502	Special Department Events	10,239.39	-	1,929.27	2,000.00	70.73	3.67%
100	100-4418-53701	City Events	-	12,305.05	-	12,000.00	(8,007.46)	-100.00%
100	100-4418-54201	Senior Events	-	7,655.60	8,007.46	-	-	#DIV/0!
100	100-4418-54401	Medical	-	150.00	-	-	-	#DIV/0!
100	100-4418-54403	New Equipment	3,000.00	3,850.00	1,034.98	-	(1,034.98)	-100.00%
100	100-4418-54601	Other Materials & Supplies	18,001.68	8,638.21	7,761.77	4,000.00	(3,761.77)	-48.47%
100	100-4418-54602	Repairs & Maintenance	-	-	13,335.46	-	(13,335.46)	-100.00%
100	100-4418-55601	Dues & Subscriptions	1,066.64	464.49	983.08	1,000.00	16.92	1.72%
100	100-4418-57902	Land Improvement	-	153,284.88	-	-	-	#DIV/0!
100	100-4419-51111	Refunds	425.00	3,829.00	-	-	-	#DIV/0!
100	100-4419-51112	Regular Wages	30,737.59	36,025.72	31,372.09	32,656.96	1,284.87	4.10%
100	100-4419-51113	Overtime	-	121.50	-	-	-	#DIV/0!
100	100-4419-51141	Longevity	-	-	-	-	-	#DIV/0!
100	100-4419-52102	Part Time Seasonal Wages	-	-	-	-	-	#DIV/0!
100	100-4419-52103	Medicare	445.70	524.14	454.89	473.53	18.64	4.10%
100	100-4419-53401	Pers	4,267.96	5,060.63	4,392.06	4,571.97	179.91	4.10%
100	100-4419-54201	Contract Services	2,816.33	4,876.76	4,544.17	5,000.00	455.83	10.03%
100	100-4419-54401	New Equipment	1,927.37	273.00	640.00	5,000.00	4,360.00	681.25%
100	100-4419-54601	Other Materials & Supplies	11,081.39	17,312.62	12,902.32	17,500.00	4,597.68	35.63%

**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	100-4419-54403	Repairs & Maintenance		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	100-7711-51121	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	-	-	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	1,307.07	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	91,443.09	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	443,870.03	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	-	-	-	-	#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	-	-	-	-	-	#DIV/0!
225 Total - Senior Citizen Fund			108,953.95	168,952.21	108,987.67	82,559.84	(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	257,989.57	(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	1,070.00	-	(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)	-27.70%
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	-	-	-	-	-	-
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%