

Assuming change in Mill Value from 255,915 to 269,342

	Account Number	Type	Department	Account	Description	2025	2026	2027
Income								
	10-4000-90	Income	General	Property Tax Revenue	GENERAL FUND	(8,907,412)	(8,599,215)	(4,954,764)
	30-4000-90	Income	General	Property Tax Revenue	BUILDING LEVY	(811,177)	(1,265,995)	(1,265,995)
	20-4000-90	Income	General	Property Tax Revenue	BOND - FLOOD RECOVERY	(276,000)	(275,800)	(280,500)
	20-4000-90	Income	General	Property Tax Revenue	GO Park Facility Bond	(455,150)	(455,500)	(450,500)
	20-4000-90	Income	General	Property Tax Revenue	SPECIAL ASSESSMENTS	(1,026,271)	(1,384,787)	(1,151,492)
	10-4010-90	Income	General	Sales Tax Revenue		-	-	(3,646,750)
	10-4010-90	Income	General	Sales Tax Revenue		-	-	(2,853,250)
	10-4081-01	Income	Administration	Interest	INTEREST	(70,000)	(175,000)	(250,000)
	10-4083-01	Income	Administration	Rental of Facilities	Park Rentals	(31,500)	(25,000)	(25,000)
	10-4090-01	Income	Administration	State Revenue	STATE AID	(694,327)	(765,615)	(774,162)
	10-4091-01	Income	Administration	Other Receipts		(10,000)	(10,000)	(10,000)
	10-4130-01	Income	Administration	Event Income		-	-	(9,500)
	10-4150-01	Income	Administration	Sponsorship Income		-	-	(8,000)
	10-4083-03	Income	Roosevelt Park Zoo	Rental of Facilities	Zoo Rentals	(10,000)	(18,000)	(20,000)
	10-4087-03	Income	Roosevelt Park Zoo	Pay Zoo-N/T	ZOO INCOME	(450,000)	(300,000)	(300,000)
	10-4096-03	Income	Roosevelt Park Zoo	Zoological Society	ZOOLOGICAL SOCIETY	(118,000)	(125,000)	(125,000)
	10-4340-03	Income	Roosevelt Park Zoo	Education Income		(32,000)	(33,000)	(36,000)
	10-4084-05	Income	Roosevelt Park Pool	Roosevelt Pool-Taxable	Pool Income	(80,000)	(95,000)	(95,000)
	10-4098-05	Income	Roosevelt Park Pool	Concessions		(2,500)	(2,500)	(2,500)
	10-4103-06	Income	Hoeven Field	Hoeven Field Rental	Baseball - Hoeven	(47,250)	(45,000)	(50,000)
	10-4102-07	Income	Corbett Field	Corbett Field Rental	Baseball - Corbett	(34,850)	(42,000)	(43,500)
	10-4083-09	Income	Souris Valley Golf Course	Rental of Facilities		-	(1,000)	(3,000)
	10-4088-09	Income	Souris Valley Golf Course	Golf Revenue-SVGC	Golf	(598,500)	(610,000)	(675,000)
	10-4089-09	Income	Souris Valley Golf Course	Cart Revenue-SVGC	GOLF CARTS	(204,750)	(220,000)	(240,000)
	10-4098-11	Income	Zoo Concessions	Concessions	CONCESSIONS-ZOO	(90,000)	(50,000)	(45,000)
	10-4101-12	Income	Forestry	City Forestry	CITY FORESTRY	(247,828)	(255,915)	(269,342)
	10-4120-12	Income	Forestry	Tree Income	Blvd Trees	(15,000)	(15,500)	-
	10-4097-13	Income	Wee Links	Wee Links	Wee Links Reimbursement	(10,000)	(32,515)	(34,676)
	10-4104-14	Income	Soccer	Soccer	SOCCER	(19,005)	(19,005)	(19,575)
	10-4083-17	Income	MAYSA	Rental of Facilities	MAYSA Rentals	(18,000)	(27,000)	(18,000)
	10-4093-17	Income	MAYSA	Ice Arena Rental-Taxable				(61,000)
	10-4094-17	Income	MAYSA	Ice Arena-N/T		(659,400)	(685,000)	(600,000)
	10-4095-17	Income	MAYSA	Non-Ice Rental				(52,500)
	10-4130-17	Income	MAYSA	Event Income				(1,500)
	10-4083-51	Income	Auditorium	Rental of Facilities	Auditorium Rentals	(94,500)	(115,000)	(117,500)
	10-4300-51	Income	Auditorium	Volleyball Income		(55,000)	(54,000)	(60,000)
	10-4305-51	Income	Auditorium	Basketball Income		(30,000)	(30,000)	(35,000)
	10-4335-51	Income	Auditorium	Youth Program Income	ART CAMP/FITNESS GYM	(8,050)	(5,500)	(5,000)
	10-4350-51	Income	Auditorium	Golf Simulator Revenue		(30,000)	(37,500)	(37,500)
	10-4098-52	Income	Concessions	Concessions	Concessions - Auditorium	(125,000)	(140,000)	(145,000)
	10-4320-53	Income	Tennis	Tennis Income		(45,000)	(65,000)	(65,000)
	10-4335-53	Income	Tennis	Youth Program Income	Youth Tennis	(2,875)	(2,875)	(3,000)
	10-4098-54	Income	Softball	Concessions	Concessions - Softball	(35,000)	(45,000)	(60,000)
	10-4310-54	Income	Softball	Adult Softball Income		(105,000)	(120,000)	(120,000)
	10-4315-54	Income	Softball	Youth Softball Income		(3,000)	(2,500)	(2,500)
	10-4317-54	Income	Softball	Fast Pitch Softball		(22,000)	(18,000)	(19,500)
	10-4325-54	Income	Softball	Youth Baseball Income		(4,025)	(4,500)	(5,250)
	10-4330-54	Income	Softball	T-Ball Income		(6,325)	(3,000)	(4,500)
	10-4082-56	Income	Recreation	Recreation Equipment Rental		(5,500)	(5,500)	(4,000)
	10-4099-56	Income	Recreation	Souris Golf Scramble		(2,000)	(3,750)	(9,000)
	10-4100-56	Income	Recreation	Niblick Tournament		-	(8,000)	(8,000)
	10-4150-56	Income	Recreation	Sponsorship Income		-	-	(14,000)
	10-4345-56	Income	Recreation	Adult Hockey Income - MASH		(15,000)	(15,000)	(16,000)
Income Totals						(15,507,195)	(16,208,472)	(19,102,256)
Fund Balance Allocation						(350,000)	-	-

Bond Expenses

20-6200-90	Debt Retirement	General	Debt Principal Payment	SPECIAL ASSESSMENTS	1,165,271	1,100,551	897,257
20-6300-90	Debt Retirement	General	Debt Interest Expense	SPECIAL ASSESSMENTS- INTEREST	211,000	284,236	254,235
20-6200-90	Debt Retirement	General	Debt Principal Payment	General Obligation	280,000	290,000	295,000
20-6300-90	Debt Retirement	General	Debt Interest Expense	General Obligation	175,150	165,500	155,500
20-6200-90	Debt Retirement	General	Debt Principal Payment	BOND - FLOOD RECOVERY	260,000	265,000	275,000
20-6300-90	Debt Retirement	General	Debt Interest Expense	BOND - FLOOD RECOVERY- INTEREST	16,000	10,800	5,500

TOTAL MILLS LEVIED	2025	2026	2026
	46.31	46.82	30.09

2025 Mill Value	247,828		
2026 Mill Value	255,915	Total Debt Expense	2,469,417
2027 Mill Value	269,342		

Bond Expense Totals

2,107,421	2,116,087	1,882,492
------------------	------------------	------------------

1 ADMINISTRATION

					2025	2026	2027
10-5065-01	Salaries	Administration	Other Labor	PARK BOARD - 5 MEMBERS @ \$300	18,000	18,000	18,000
10-5000-01	Salaries	Administration	Department Heads		356,271	366,959	443,545
10-5000-01	Salaries	Administration	Department Heads	CAR ALLOWANCE (DESLAURIERS)	5,400	5,400	6,000
10-5065-01	Salaries	Administration	Other Labor	CLERK OF THE BOARD (BECKMAN)	2,400	2,400	3,000
10-5005-01	Salaries	Administration	Full Time Skilled Labor		155,864	182,032	105,022
10-5005-01	Salaries	Administration	Full Time Skilled Labor	Performance Based Increased - 0.04	-	10,980	21,943
10-5020-01	Workers Comp	Administration	Workers Compensation	WORKERS COMPENSATION	5,500	5,500	3,500
10-5025-01	Unemployment	Administration	SUI	SUI	1,755	1,732	1,737
10-5030-01	SS/Pension	Administration	Employer SS & Medicare	EMPLOYER SS & MEDICARE	8,991	9,033	9,192
10-5035-01	SS/Pension	Administration	Pension Plan	PENSION PLAN	75,212	86,200	109,620
10-5035-01	SS/Pension	Administration	Pension Plan	NEW PENSION PLAN	39,745	39,431	39,519
10-5040-01	Health Insurance	Administration	Blue Cross & Life Insurance	BLUE CROSS & LIFE INSURANCE	90,902	93,254	81,819
10-5045-01	Long-term Disability	Administration	Long Term Disability	LONG-TERM DISABILITY- UNUM	2,400	2,400	2,000
10-5050-01	Salaries	Administration	Extra Help	EXTRA HELP	-	-	-
10-5060-01	Salaries	Administration	Overtime	OVERTIME	2,500	2,500	3,500
					809,597	825,821	848,397
10-5115-01	Supplies	Administration	Postage		3,500	3,500	3,250
10-5120-01	Supplies	Administration	Office Supplies		10,000	8,000	9,000
10-5125-01	Supplies	Administration	Fuel Expense		6,000	6,000	6,000
10-5180-01	Supplies	Administration	Uniforms		250	250	3,750
					19,750	17,750	22,000
10-5705-01	Contractual	Administration	Telephone		8,500	8,500	11,000
10-5750-01	Contractual	Administration	Contract Labor		79,280	89,885	98,000
10-6202-01	Debt Retirement	Administration	SBITA Lease Principal	Blackbaud	-	9,517	9,800
10-6302-01	Debt Retirement	Administration	SBITA Lease Interest		-	413	500
10-5765-01	Contractual	Administration	Office Cleaning		360	425	400
10-6201-01	Debt Retirement	Administration	Lease Principal Expense	Xerox Copier Lease	2,965	3,250	3,250
10-6301-01	Debt Retirement	Administration	Lease Interest Expense		35	100	100
10-5780-01	Contractual	Administration	Credit Card Processing Fees		60,000	75,000	75,000
					151,140	187,090	198,050
10-5325-01	Maintenance	Administration	Signage		-	-	2,500
10-5390-01	Maintenance	Administration	Office Equipment		5,000	5,000	5,000
					5,000	5,000	7,500
10-5500-01	Sundry	Administration	Convention & Travel		10,000	10,000	10,000
10-5505-01	Sundry	Administration	Education & Training		6,500	6,500	6,500
10-5510-01	Sundry	Administration	Association Dues		10,000	10,000	7,500
10-5530-01	Sundry	Administration	Computer Mtce/Programming		15,000	15,000	70,000
10-5595-01	Sundry	Administration	Election expense		15,000	-	-
10-5590-01	Sundry	Administration	Real Estate Taxes		2,500	8,000	-
10-5565-01	Sundry	Administration	Auditing		30,000	31,000	35,000
10-5580-01	Sundry	Administration	Promotions		65,000	45,000	45,000
10-5585-01	Sundry	Administration	Awards & Incentives		500	500	500
10-5615-01	Sundry	Administration	Publications		1,500	1,500	2,500
10-5590-01	Sundry	Administration	Real Estate Taxes		-	-	8,000
10-6030-01	Sundry	Administration	Bond Expenses		5,000	6,500	7,000
					161,000	134,000	192,000
30-5900-01	Capital	Administration	Capital Outlay - Land				
30-5905-01	Capital	Administration	Capital Outlay - Buildings				
30-5910-01	Capital	Administration	Capital Outlay - Vehicles				
30-5915-01	Capital	Administration	Capital Outlay - Equipment	IT Updates	13,000	70,000	10,000
30-5925-01	Capital	Administration	Capital Outlay - Improvements	Superfund Site	70,000	15,000	350,000
30-5930-01	Capital	Administration	Capital Outlay - Strategic Planning			30,000	
					83,000	115,000	360,000
1 Administration Total					1,229,487	1,284,661	1,627,947

2 Maintenance

				<u>SALARIES</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
10-5000-02	Salaries	Maintenance	Department Heads		99,197	99,197	101,181
10-5005-02	Salaries	Maintenance	Full Time Skilled Labor		423,339	456,481	464,793
10-5005-02	Salaries	Maintenance	Full Time Skilled Labor	Performance Based Increased - 0.04	-	11,114	22,639
10-5020-02	Workers Comp	Maintenance	Workers Compensation	WORKERS COMPENSATION	4,000	4,000	3,500
10-5025-02	Unemployment	Maintenance	SUI		1,725	1,858	1,893
10-5030-02	SS/Pension	Maintenance	Employer SS & Medicare	EMPLOYER SS & MEDICARE	11,209	11,502	11,031
10-5035-02	SS/Pension	Maintenance	Pension Plan	PENSION PLAN	72,126	82,670	101,659
10-5035-02	SS/Pension	Maintenance	Pension Plan	NEW PENSION PLAN	37,053	40,583	42,185
10-5040-02	Health Insurance	Maintenance	Blue Cross & Life Insurance	BLUE CROSS & LIFE INSURANCE	114,384	138,478	145,575
10-5045-02	Long-term Disability	Maintenance	Long Term Disability	LONG-TERM DISABILITY	1,500	1,500	1,500
10-5050-02	Salaries	Maintenance	Extra Help	EXTRA HELP	20,000	20,000	10,000
10-5060-02	Salaries	Maintenance	Overtime		2,500	2,500	2,500
10-5070-02	Salaries	Maintenance	Police	PARK SECURITY	30,000	30,000	30,000
					817,033	899,883	938,456
10-5105-02	Supplies	Maintenance	Maintenance Shop Supplies		-	2,500	2,500
10-5120-02	Supplies	Maintenance	Office Supplies		2,000	1,500	1,000
10-5125-02	Supplies	Maintenance	Fuel Expense		35,000	35,000	35,000
10-5130-02	Supplies	Maintenance	Minor Apparatus		6,500	6,500	6,000
10-5170-02	Supplies	Maintenance	Medical Supplies		250	250	250
10-5180-02	Supplies	Maintenance	Uniforms		1,200	1,500	1,500
					44,950	47,250	46,250
10-5705-02	Contractual	Maintenance	Telephone		5,000	6,000	6,000
10-5710-02	Contractual	Maintenance	Gas Utilities		2,300	9,000	9,000
10-5715-02	Contractual	Maintenance	Electric Utilities		19,700	30,000	30,000
10-5735-02	Contractual	Maintenance	Water		20,000	22,000	23,500
10-5740-02	Contractual	Maintenance	Sanitation		9,000	11,000	11,000
10-5750-02	Contractual	Maintenance	Contract Labor		4,000	2,500	2,500
					60,000	80,500	82,000
10-5300-02	Maintenance	Maintenance	Buildings & Grounds		38,000	50,000	55,000
10-5310-02	Maintenance	Maintenance	Licenses & Permits		400	400	400
10-5315-02	Maintenance	Maintenance	Painting-Park & Buildings		4,000	1,500	1,500
10-5320-02	Maintenance	Maintenance	Property Repairs		7,500	-	0
10-5322-02	Maintenance	Maintenance	Playground Maintenance		5,000	5,000	11,000
10-5325-02	Maintenance	Maintenance	Signage	Park Sign upgrades	5,500	5,500	5,500
10-5330-02	Maintenance	Maintenance	SHA Maintenance		6,500	5,000	0
10-5335-02	Maintenance	Maintenance	Vandalism		9,000	7,500	3,000
					75,900	74,900	76,400

10-5500-02	Sundry	Maintenance	Convention & Travel		2,000	2,000	2,000
10-5505-02	Sundry	Maintenance	Education & Training		2,500	2,500	2,500
10-5510-02	Sundry	Maintenance	Association Dues		700	700	700
10-5535-02	Sundry	Maintenance	Background Check Expense		300	300	150
					5,500	5,500	5,350
30-5925-02	Capital	Maintenance	Capital Outlay - Improvements	Woodland Trail Improvements			34,500
30-5915-02	Capital	Maintenance	Capital Outlay - Equipment	Payloader Forks	7,500	13,000	10,000
30-5900-02	Capital	Maintenance	Capital Outlay - Land				
30-5905-02	Capital	Maintenance	Capital Outlay - Buildings				
30-5910-02	Capital	Maintenance	Capital Outlay - Vehicles		90,000	40,000	
30-5915-02	Capital	Maintenance	Capital Outlay - Equipment	Jacobson Snowblower	7,200	11,000	70,000
30-5920-02	Capital	Maintenance	Capital Outlay - Furniture and Fixtures	Gas and Diesel Tanks			25,000
30-5920-02	Capital	Maintenance	Capital Outlay - Furniture and Fixtures	Pinic Tables			50,000
30-5930-02	Capital	Maintenance	Capital Outlay - Strategic Planning				
30-5915-02	Capital	Maintenance	Capital Outlay - Equipment				
30-5925-02	Capital	Maintenance	Capital Outlay - Improvements	Green Valley Improvements			254,691
30-5915-02	Capital	Maintenance	Capital Outlay - Equipment				
30-5925-02	Capital	Maintenance	Capital Outlay - Improvements	Leach Park Improvements			146,922
					104,700	64,000	591,113
2 Maintenance Total					1,108,083	1,172,033	1,739,569

3 Zoo					2025	2026	2027
10-5000-03	Salaries	Roosevelt Park Zoo	Department Heads		105,238	102,173	104,216
10-5005-03	Salaries	Roosevelt Park Zoo	Full Time Skilled Labor		573,966	537,499	655,736
10-5015-03	Salaries	Roosevelt Park Zoo	Zoo Crew Full Time Labor		65,581	67,549	-
10-5075-03	Salaries	Roosevelt Park Zoo	Education Coordinator		51,770	53,323	45,990
10-5005-03	Salaries	Roosevelt Park Zoo	Full Time Skilled Labor	Performance Based Increased - 0.04	-	15,211	32,238
10-5020-03	Workers Comp	Roosevelt Park Zoo	Workers Compensation	WORKERS COMPENSATION	7,500	7,500	5,500
10-5025-03	Unemployment	Roosevelt Park Zoo	SUI		2,732	2,669	2,806
10-5030-03	SS/Pension	Roosevelt Park Zoo	Employer SS & Medicare		19,463	19,901	19,344
10-5035-03	SS/Pension	Roosevelt Park Zoo	Pension Plan		48,275	-	-
10-5035-03	SS/Pension	Roosevelt Park Zoo	Pension Plan	NEW PENSION PLAN	66,354	73,588	81,069
10-5040-03	Health Insurance	Roosevelt Park Zoo	Blue Cross & Life Insurance		155,324	145,167	134,318
10-5045-03	Long-term Disability	Roosevelt Park Zoo	Long Term Disability		2,400	2,400	2,400
10-5050-03	Salaries	Roosevelt Park Zoo	Extra Help	KEEPERS	55,000	55,000	35,000
10-5055-03	Salaries	Roosevelt Park Zoo	Guest Services Staff		45,000	45,000	50,000
10-5060-03	Salaries	Roosevelt Park Zoo	Overtime		6,000	6,000	6,000
10-5065-03	Salaries	Roosevelt Park Zoo	Other Labor	Office Cleaning	-	-	8,000
10-5080-03	Salaries	Roosevelt Park Zoo	Ed Center Extra Help	VISITOR CENTER EXTRA HELP	8,000	8,000	6,000
					1,212,603	1,140,980	1,188,617
10-5115-03	Supplies	Roosevelt Park Zoo	Postage		-	-	1,500
10-5120-03	Supplies	Roosevelt Park Zoo	Office Supplies		2,500	3,000	5,000
10-5125-03	Supplies	Roosevelt Park Zoo	Fuel Expense		4,000	4,000	4,000
10-5130-03	Supplies	Roosevelt Park Zoo	Minor Apparatus		6,000	6,000	6,000
10-5135-03	Supplies	Roosevelt Park Zoo	Chemicals		2,000	2,000	2,000
10-5140-03	Supplies	Roosevelt Park Zoo	Botanical		9,500	9,500	7,500
10-5145-03	Supplies	Roosevelt Park Zoo	Fertilizer		-	250	250
10-5160-03	Supplies	Roosevelt Park Zoo	Safety Equipment		3,000	3,500	3,500
10-5165-03	Supplies	Roosevelt Park Zoo	Cleaning Supplies		14,000	14,500	14,500
10-5170-03	Supplies	Roosevelt Park Zoo	Medical Supplies		42,000	40,000	35,000
10-5173-03	Supplies	Roosevelt Park Zoo	Medical Diagnostics		-	-	5,250
10-5175-03	Supplies	Roosevelt Park Zoo	Medical Equipment		2,000	12,000	2,000
10-5180-03	Supplies	Roosevelt Park Zoo	Uniforms		3,000	3,000	3,000
10-5190-03	Supplies	Roosevelt Park Zoo	Food For Animals		140,000	100,000	140,000
10-5200-03	Supplies	Roosevelt Park Zoo	Substrate		4,300	4,300	4,300
10-5205-03	Supplies	Roosevelt Park Zoo	Zoo Education Program Expense		500	500	3,000
10-5210-03	Supplies	Roosevelt Park Zoo	Zoo Camp Expenses		2,500	2,500	1,500
10-5215-03	Supplies	Roosevelt Park Zoo	Education Expenses		500	500	750
10-5220-03	Supplies	Roosevelt Park Zoo	Animal Enrichment Expense		3,000	3,000	3,000
					238,800	208,550	242,050
10-5705-03	Contractual	Roosevelt Park Zoo	Telephone		9,000	9,000	7,000
10-5710-03	Contractual	Roosevelt Park Zoo	Gas Utilities		31,235	31,235	48,000
10-5715-03	Contractual	Roosevelt Park Zoo	Electric Utilities		96,750	90,000	95,000
10-5735-03	Contractual	Roosevelt Park Zoo	Water		63,000	50,000	50,000
10-5740-03	Contractual	Roosevelt Park Zoo	Sanitation		6,500	11,000	11,000
10-5745-03	Contractual	Roosevelt Park Zoo	Alarm Service		11,000	9,000	7,500
10-5750-03	Contractual	Roosevelt Park Zoo	Contract Labor		1,500	1,500	1,500
10-5755-03	Contractual	Roosevelt Park Zoo	Recycling		-	1,500	1,500
10-5760-03	Contractual	Roosevelt Park Zoo	Pest Elimination		500	500	500
10-5765-03	Contractual	Roosevelt Park Zoo	Office Cleaning		2,000	2,000	1,000
10-6201-03	Debt Retirement	Roosevelt Park Zoo	Lease Principal Expense	Advanced Business - Copier	2,680	1,618	2,500
10-6301-03	Debt Retirement	Roosevelt Park Zoo	Lease Interest Expense	Advanced Business - Copier	20	20	20
10-6201-03	Debt Retirement	Roosevelt Park Zoo	Lease Principal Expense	Toro HDX - 2025	9,012	10,500	9,925
10-6301-03	Debt Retirement	Roosevelt Park Zoo	Lease Interest Expense	Toro HDX - 2025	1,500	1,050	1,401
					234,697	218,923	236,846
10-5300-03	Maintenance	Roosevelt Park Zoo	Buildings & Grounds		50,000	50,000	50,000
10-5310-03	Maintenance	Roosevelt Park Zoo	Licenses & Permits		1,000	1,000	1,250
10-5325-03	Maintenance	Roosevelt Park Zoo	Signage		-	-	1,500
10-5370-03	Maintenance	Roosevelt Park Zoo	Equipment		4,000	3,000	7,000
10-5390-03	Maintenance	Roosevelt Park Zoo	Office Equipment		1,000	1,500	750
					56,000	55,500	60,500

10-5500-03	Sundry	Roosevelt Park Zoo	Convention & Travel		15,000	15,000	10,000
10-5505-03	Sundry	Roosevelt Park Zoo	Education & Training		10,000	15,000	10,000
10-5510-03	Sundry	Roosevelt Park Zoo	Association Dues		12,000	15,000	15,000
10-5620-03	Sundry	Roosevelt Park Zoo	Meetings Expense		500	500	500
10-5530-03	Sundry	Roosevelt Park Zoo	Computer Mtce/Programming		2,500	5,000	5,000
10-5535-03	Sundry	Roosevelt Park Zoo	Background Check Expense		1,500	1,500	1,500
10-5550-03	Sundry	Roosevelt Park Zoo	AZA Accreditation Expenses		6,500	6,500	-
10-5555-03	Sundry	Roosevelt Park Zoo	Mats		4,000	4,000	4,500
10-5575-03	Sundry	Roosevelt Park Zoo	Animal Purchase Fund		7,000	7,000	15,000
10-5585-03	Sundry	Roosevelt Park Zoo	Awards & Incentives		-	-	1,250
10-5615-03	Sundry	Roosevelt Park Zoo	Publications		-	300	300
					59,000	69,800	63,050
30-5925-03	Capital	Roosevelt Park Zoo	Capital Outlay - Improvements	Giraffe Barn Flooring Replacement	16,000		26,585
30-5900-03	Capital	Roosevelt Park Zoo	Capital Outlay - Land				
30-5905-03	Capital	Roosevelt Park Zoo	Capital Outlay - Buildings	Discovery Barn Siding			70,146
30-5915-03	Capital	Roosevelt Park Zoo	Capital Outlay - Equipment			16,000	
30-5910-03	Capital	Roosevelt Park Zoo	Capital Outlay - Vehicles	Animal Transport Van			70,000
30-5920-03	Capital	Roosevelt Park Zoo	Capital Outlay - Furniture and Fixtures			30,000	
30-5915-03	Capital	Roosevelt Park Zoo	Capital Outlay - Equipment				
30-5925-03	Capital	Roosevelt Park Zoo	Capital Outlay - Improvements	Red Panda Habitat Grading			15,000
					16,000	46,000	181,731
3 Zoo Total					1,817,100	1,739,753	1,972,794

4 Oak Park				2025	2026	2027
10-5020-04	Workers Comp	Oak Park	Workers Compensation	500	75	75
10-5025-04	Unemployment	Oak Park	SUI	65	79	83
10-5030-04	SS/Pension	Oak Park	Employer SS & Medicare	1,645	2,008	2,123
10-5040-04	Health Insurance	Oak Park	Blue Cross & Life Insurance	-	-	-
10-5050-04	Salaries	Oak Park	Extra Help	5,000	10,000	7,500
10-5060-04	Salaries	Oak Park	Overtime	500	250	250
10-5090-04	Salaries	Oak Park	Supervision Labor Expense	16,000	16,000	20,000
				23,710	28,412	30,031
10-5125-04	Supplies	Oak Park	Fuel Expense	3,000	3,000	3,000
10-5130-04	Supplies	Oak Park	Minor Apparatus	2,000	1,250	1,000
10-5135-04	Supplies	Oak Park	Chemicals	1,000	1,000	1,000
10-5140-04	Supplies	Oak Park	Botanical	5,000	5,000	5,000
10-5145-04	Supplies	Oak Park	Fertilizer	1,000	1,000	500
10-5150-04	Supplies	Oak Park	Soils	1,000	750	250
10-5165-04	Supplies	Oak Park	Cleaning Supplies	4,000	4,000	4,000
				17,000	16,000	14,750
10-5710-04	Contractual	Oak Park	Gas Utilities	3,300	3,300	3,300
10-5715-04	Contractual	Oak Park	Electric Utilities	12,000	10,000	12,000
10-5735-04	Contractual	Oak Park	Water	3,500	2,500	2,500
10-5740-04	Contractual	Oak Park	Sanitation	6,000	7,500	8,000
10-6201-04	Debt Retirement	Oak Park	Lease Principal Expense	5,891	6,192	
10-6301-04	Debt Retirement	Oak Park	Lease Interest Expense	619	318	
10-6201-04	Debt Retirement	Oak Park	Lease Principal Expense			6,800
10-6301-04	Debt Retirement	Oak Park	Lease Interest Expense			700
10-6201-04	Debt Retirement	Oak Park	Lease Principal Expense	5,529	5,921	6,341
10-6301-04	Debt Retirement	Oak Park	Lease Interest Expense	1,743	1,381	931
				38,582	37,112	40,572
10-5300-04	Maintenance	Oak Park	Buildings & Grounds	4,500	6,500	7,250
10-5310-04	Maintenance	Oak Park	Licenses & Permits	-	100	100
10-5335-04	Maintenance	Oak Park	Vandalism	-	-	500
10-5370-04	Maintenance	Oak Park	Equipment	1,000	500	500
				5,500	7,100	8,350
10-5505-04	Sundry	Oak Park	Education & Training	100	100	100
10-5535-04	Sundry	Oak Park	Background Check Expense	100	100	100
				200	200	200
30-5925-04	Capital	Oak Park	Capital Outlay - Improvements			
30-5915-04	Capital	Oak Park	Capital Outlay - Equipment	20,000	-	-
				20,000	-	-
4 Oak Park Total				104,992	88,824	93,903

5 Roosevelt Park Pool					2025	2026	2027
10-5050-05	Salaries	Roosevelt Park Pool	Extra Help	LIFEGUARDS	125,000	125,000	128,000
10-5020-05	Workers Comp	Roosevelt Park Pool	Workers Compensation		1,000	1,000	1,000
10-5025-05	Unemployment	Roosevelt Park Pool	SUI		435	435	452
10-5030-05	SS/Pension	Roosevelt Park Pool	Employer SS & Medicare		11,093	11,093	11,513
10-5060-05	Salaries	Roosevelt Park Pool	Overtime		-	-	2,500
10-5090-05	Salaries	Roosevelt Park Pool	Supervision Labor Expense	SUPERVISION	20,000	20,000	20,000
					157,528	157,528	163,465
10-5100-05	Supplies	Roosevelt Park Pool	Concession Supplies		2,000	3,500	3,500
10-5120-05	Supplies	Roosevelt Park Pool	Office Supplies		500	500	500
10-5125-05	Supplies	Roosevelt Park Pool	Fuel Expense		-	250	250
10-5130-05	Supplies	Roosevelt Park Pool	Minor Apparatus		2,000	3,500	2,000
10-5135-05	Supplies	Roosevelt Park Pool	Chemicals		70,000	70,000	70,000
10-5165-05	Supplies	Roosevelt Park Pool	Cleaning Supplies		-	250	250
10-5170-05	Supplies	Roosevelt Park Pool	Medical Supplies		-	500	500
10-5175-05	Supplies	Roosevelt Park Pool	Medical Equipment		500	500	500
10-5180-05	Supplies	Roosevelt Park Pool	Uniforms		3,500	3,500	3,500
					78,500	82,500	81,000
10-5705-05	Contractual	Roosevelt Park Pool	Telephone		1,000	1,000	500
10-5710-05	Contractual	Roosevelt Park Pool	Gas Utilities		12,000	10,000	12,000
10-5715-05	Contractual	Roosevelt Park Pool	Electric Utilities		9,000	11,000	13,500
10-5735-05	Contractual	Roosevelt Park Pool	Water		19,000	22,000	25,000
					41,000	44,000	51,000
10-5300-05	Maintenance	Roosevelt Park Pool	Buildings & Grounds		15,000	20,000	20,000
10-5310-05	Maintenance	Roosevelt Park Pool	Licenses & Permits		1,500	1,500	500
10-5370-05	Maintenance	Roosevelt Park Pool	Equipment		4,000	1,500	1,500
					20,500	23,000	22,000
10-5505-05	Sundry	Roosevelt Park Pool	Education & Training		2,000	2,000	2,500
10-5535-05	Sundry	Roosevelt Park Pool	Background Check Expense		750	850	850
					2,750	2,850	3,350
30-5925-05	Capital	Roosevelt Park Pool	Capital Outlay - Improvements				
30-5915-05	Capital	Roosevelt Park Pool	Capital Outlay - Equipment				
30-5920-05	Capital	Roosevelt Park Pool	Capital Outlay - Furniture and Fixtures				
30-5925-05	Capital	Roosevelt Park Pool	Capital Outlay - Improvements				
					-	-	-
5 Roosevelt Pool Total					300,278	309,878	320,815

6 Hoeven					2025	2026	2027
10-5020-06	Workers Comp	Hoeven Field	Workers Compensation		500	500	500
10-5025-06	Unemployment	Hoeven Field	SUI		165	161	165
10-5030-06	SS/Pension	Hoeven Field	Employer SS & Medicare		4,208	4,093	4,208
10-5050-06	Salaries	Hoeven Field	Extra Help		40,000	40,000	43,000
10-5060-06	Salaries	Hoeven Field	Overtime		5,000	6,000	4,500
10-5090-06	Salaries	Hoeven Field	Supervision Labor Expense	STENBERG	10,000	7,500	7,500
					59,873	58,254	59,873
10-5125-06	Supplies	Hoeven Field	Fuel Expense		3,000	3,000	3,000
10-5130-06	Supplies	Hoeven Field	Minor Apparatus		3,500	4,500	3,000
10-5135-06	Supplies	Hoeven Field	Chemicals		2,000	2,000	1,500
10-5140-06	Supplies	Hoeven Field	Botanical		500	500	500
10-5145-06	Supplies	Hoeven Field	Fertilizer		3,000	2,000	2,000
10-5150-06	Supplies	Hoeven Field	Soils		3,000	5,500	3,000
10-5165-06	Supplies	Hoeven Field	Cleaning Supplies		2,000	2,000	1,500
					17,000	19,500	14,500
10-5715-06	Contractual	Hoeven Field	Electric Utilities		6,000	6,000	6,250
10-5735-06	Contractual	Hoeven Field	Water		25,000	25,000	22,500
10-5740-06	Contractual	Hoeven Field	Sanitation		4,000	4,000	4,000
10-6201-06	Debt Retirement	Hoeven Field	Lease Principal Expense	4100D - 2026	23,500	-	-
10-6301-06	Debt Retirement	Hoeven Field	Lease Interest Expense	4100D - 2026	1,500	-	-
10-6201-06	Debt Retirement	Hoeven Field	Lease Principal Expense	72" Toro - 3300 HF112	6,392	6,670	6,959
10-6301-06	Debt Retirement	Hoeven Field	Lease Interest Expense	72" Toro - 3300 HF112	1,182	906	617
10-6201-06	Debt Retirement	Hoeven Field	Lease Principal Expense	2021 - Rotary Mower - HF110	11,669	-	-
10-6301-06	Debt Retirement	Hoeven Field	Lease Interest Expense	2021 - Rotary Mower - HF110	122	-	-
					79,365	42,576	40,326
10-5300-06	Maintenance	Hoeven Field	Buildings & Grounds		8,000	15,000	12,500
10-5340-06	Maintenance	Hoeven Field	Irrigation		1,500	1,000	1,000
10-5370-06	Maintenance	Hoeven Field	Equipment		1,000	1,000	1,500
					10,500	17,000	15,000
10-5505-06	Sundry	Hoeven Field	Education & Training		500	500	0
10-5535-06	Sundry	Hoeven Field	Background Check Expense		200	200	200
					700	700	200
30-5910-06	Capital	Hoeven Field	Capital Outlay - Vehicles		-	-	-
30-5915-06	Capital	Hoeven Field	Capital Outlay - Equipment	Field Groomer			50,173
30-5920-06	Capital	Hoeven Field	Capital Outlay - Furniture and Fixtures	Scoreboard			12,000
30-5925-06	Capital	Hoeven Field	Capital Outlay - Improvements	Shade Structure Canopy			22,000
30-5915-06	Capital	Hoeven Field	Capital Outlay - Equipment	10' Rotary Mower			28,150
					-	-	112,323
6 Hoeven Total					167,438	138,030	242,222

7 Corbett				2025	2026	2027
10-5020-07	Workers Comp	Corbett Field	Workers Compensation	250	250	250
10-5025-07	Unemployment	Corbett Field	SUI	113	72	86
10-5030-07	SS/Pension	Corbett Field	Employer SS & Medicare	2,869	1,836	2,180
10-5040-07	Health Insurance	Corbett Field	Blue Cross & Life Insurance	-	-	-
10-5050-07	Salaries	Corbett Field	Extra Help	18,000	23,000	23,000
10-5060-07	Salaries	Corbett Field	Overtime	3,500	1,000	500
10-5090-07	Salaries	Corbett Field	Supervision Labor Expense	16,000	-	5,000
LARSON						
				40,732	26,158	31,016
10-5125-07	Supplies	Corbett Field	Fuel Expense	1,500	750	300
10-5130-07	Supplies	Corbett Field	Minor Apparatus	4,500	3,000	1,000
10-5135-07	Supplies	Corbett Field	Chemicals	300	750	500
10-5140-07	Supplies	Corbett Field	Botanical	3,000	2,000	1,500
10-5145-07	Supplies	Corbett Field	Fertilizer	300	300	300
10-5150-07	Supplies	Corbett Field	Soils	200	1,000	1,000
10-5165-07	Supplies	Corbett Field	Cleaning Supplies	2,000	2,000	2,000
				11,800	9,800	6,600
10-5705-07	Contractual	Corbett Field	Telephone	2,000	2,000	2,000
10-5710-07	Contractual	Corbett Field	Gas Utilities	-	750	750
10-5715-07	Contractual	Corbett Field	Electric Utilities	10,000	12,000	12,000
10-5735-07	Contractual	Corbett Field	Water	4,000	4,000	4,000
10-5740-07	Contractual	Corbett Field	Sanitation	8,000	8,000	8,000
10-5775-07	Contractual	Corbett Field	Leases	-	-	-
				24,000	26,750	26,750
10-5300-07	Maintenance	Corbett Field	Buildings & Grounds	15,000	15,000	10,000
10-5340-07	Maintenance	Corbett Field	Irrigation	1,500	1,500	1,500
10-5370-07	Maintenance	Corbett Field	Equipment	1,000	1,000	5,000
				17,500	17,500	16,500
10-5505-07	Sundry	Corbett Field	Education & Training	500	500	500
10-5535-07	Sundry	Corbett Field	Background Check Expense	100	125	125
10-5605-07	Sundry	Corbett Field	Payroll Check Expense	-	-	-
				600	625	625
30-5905-07	Capital	Corbett Field	Capital Outlay - Buildings	3rd Base Restroom/Concessions		362,135
30-5920-07	Capital	Corbett Field	Capital Outlay - Furniture and Fixtures			
30-5925-07	Capital	Corbett Field	Capital Outlay - Improvements	Infield Turf		
				7,000	250,000	216,270
				7,000	250,000	578,405
7 Corbett Total				101,632	330,833	659,896

8 Equipment				2025	2026	2027
10-5005-08	Salaries	Equipment	Full Time Skilled Labor	167,702	172,735	176,009
10-5005-08	Salaries	Equipment	Full Time Skilled Labor	-	3,455	7,040
10-5020-08	Workers Comp	Equipment	Workers Compensation	1,300	1,300	1,300
10-5025-08	Unemployment	Equipment	SUI	503	529	549
10-5030-08	SS/Pension	Equipment	Employer SS & Medicare	2,261	2,376	2,468
10-5035-08	SS/Pension	Equipment	Pension Plan	38,109	43,678	53,428
10-5035-08	SS/Pension	Equipment	Pension Plan	9,497	9,978	10,425
10-5040-08	Health Insurance	Equipment	Blue Cross & Life Insurance	37,306	40,129	42,196
10-5045-08	Long-term Disability	Equipment	Long Term Disability	600	600	600
10-5060-08	Salaries	Equipment	Overtime	-	-	500
				257,278	274,780	294,515
10-5105-08	Supplies	Equipment	Maintenance Shop Supplies	8,000	8,000	8,000
10-5125-08	Supplies	Equipment	Fuel Expense	12,000	9,000	11,000
10-5130-08	Supplies	Equipment	Minor Apparatus	10,000	8,000	9,000
10-5120-08	Supplies	Equipment	Office Supplies	1,500	1,500	1,250
				31,500	26,500	29,250
10-5705-08	Contractual	Equipment	Telephone	1,000	-	0
10-5710-08	Contractual	Equipment	Gas Utilities	4,025	-	0
10-5715-08	Contractual	Equipment	Electric Utilities	12,000	-	0
10-5735-08	Contractual	Equipment	Water	1,500	-	0
10-5740-08	Contractual	Equipment	Sanitation	2,000	-	0
				20,525	-	-
10-5310-08	Maintenance	Equipment	Licenses & Permits	150	150	150
10-5370-08	Maintenance	Equipment	Equipment	35,000	35,000	41,500
10-5375-08	Maintenance	Equipment	Motor Vehicles	13,500	13,500	13,500
				48,650	48,650	55,150
10-5605-08	Sundry	Equipment	Payroll Check Expense	-	-	-
				-	-	-
30-5915-08	Capital	Equipment	Capital Outlay - Equipment			
30-5920-08	Capital	Equipment	Capital Outlay - Furniture and Fixtures			
30-5915-08	Capital	Equipment	Capital Outlay - Equipment			
30-5915-08	Capital	Equipment	Capital Outlay - Equipment			
30-5920-08	Capital	Equipment	Capital Outlay - Furniture and Fixtures		12,000	
30-5925-08	Capital	Equipment	Capital Outlay - Improvements	14,000		
30-5925-08	Capital	Equipment	Capital Outlay - Improvements			
				14,000	12,000	-
8 Equipment Total				371,953	361,930	378,915

9 Golf Course				2025	2026	2027	
10-5000-09	Salaries	Souris Valley Golf Course	Department Heads	83,076	73,812	73,812	
10-5005-09	Salaries	Souris Valley Golf Course	Full Time Skilled Labor	62,453	74,544	77,719	
10-5005-09	Salaries	Souris Valley Golf Course	Full Time Skilled Labor	-	2,967	6,061	
10-5005-09	Salaries	Souris Valley Golf Course	Full Time Skilled Labor	100	100	100	
10-5020-09	Workers Comp	Souris Valley Golf Course	Workers Compensation	1,800	1,000	1,000	
10-5025-09	Unemployment	Souris Valley Golf Course	SUI	696	728	753	
10-5030-09	SS/Pension	Souris Valley Golf Course	Employer SS & Medicare	8,581	9,042	9,279	
10-5035-09	SS/Pension	Souris Valley Golf Course	Pension Plan	48,275	47,727	56,136	
10-5035-09	SS/Pension	Souris Valley Golf Course	Pension Plan	5,808	7,071	7,372	
10-5040-09	Health Insurance	Souris Valley Golf Course	Blue Cross & Life Insurance	32,028	40,161	42,242	
10-5045-09	Long-term Disability	Souris Valley Golf Course	Long Term Disability	800	800	750	
10-5050-09	Salaries	Souris Valley Golf Course	Extra Help	85,000	90,000	92,500	
10-5060-09	Salaries	Souris Valley Golf Course	Overtime	1,500	1,500	1,000	
				330,117	349,452	368,724	
10-5115-09	Supplies	Souris Valley Golf Course	Postage	100	100	0	
10-5120-09	Supplies	Souris Valley Golf Course	Office Supplies	500	750	750	
10-5125-09	Supplies	Souris Valley Golf Course	Fuel Expense	30,000	30,000	25,000	
10-5130-09	Supplies	Souris Valley Golf Course	Minor Apparatus	1,500	2,000	2,000	
10-5135-09	Supplies	Souris Valley Golf Course	Chemicals	10,000	7,500	10,000	
10-5140-09	Supplies	Souris Valley Golf Course	Botanical	2,000	2,000	8,000	
10-5145-09	Supplies	Souris Valley Golf Course	Fertilizer	18,000	15,000	20,000	
10-5150-09	Supplies	Souris Valley Golf Course	Soils	-	2,500	2,500	
10-5170-09	Supplies	Souris Valley Golf Course	Medical Supplies	100	500	500	
10-5180-09	Supplies	Souris Valley Golf Course	Uniforms	2,000	2,000	2,000	
				64,200	62,350	70,750	
10-5705-09	Contractual	Souris Valley Golf Course	Telephone	2,500	2,750	2,750	
10-5715-09	Contractual	Souris Valley Golf Course	Electric Utilities	5,000	4,500	6,250	
10-5720-09	Contractual	Souris Valley Golf Course	Maintenance Shop Heat	7,000	7,000	7,000	
10-5730-09	Contractual	Souris Valley Golf Course	Irrigation Electricity	10,000	8,500	10,000	
10-5740-09	Contractual	Souris Valley Golf Course	Sanitation	1,000	1,000	1,000	
10-5745-09	Contractual	Souris Valley Golf Course	Alarm Service	500	500	500	
10-5760-09	Contractual	Souris Valley Golf Course	Pest Elimination	1,000	1,000	1,000	
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	3100 - 2025 - HF27548	10,400	7,291	7,362
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	3100 - 2025 - HF27548	1,000	1,000	930
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	3500 - 2025 - HF27548	11,110	7,291	7,362
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	3500 - 2025 - HF27548	1,500	1,000	930
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	Golf Cart Lease-- 2024	51,792	51,792	48,730
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	Golf Cart Lease-- 2024	1,000	1,000	4,062
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	4300-D-- 2023 HF111	12,087	11,131	11,175
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	4300-D-- 2023 HF111	2,294	1,660	1,228
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	4500-D-- 2023 HF111	12,646	13,622	13,968
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	4500-D-- 2023 HF111	2,400	2,032	1,535
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	TriPlex Toro 3150 G-- 2023	6,685	-	-
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	TriPlex Toro 3150 G-- 2023	1,200	-	-
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	Ventrac - 2022 HF307	10,219	10,744	-
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	Ventrac - 2022 HF307	1,075	551	-
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	12.5 Rotary Mower - 2021 HF110	13,262	-	-
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	12.5 Rotary Mower - 2021 HF110	138	-	-
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	3150 Q--2022	6,357	-	-
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	3150 Q--2022	1,200	-	-
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	3150 Q- TriPlex	6,328	-	-
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	3150 Q- TriPlex	1,200	-	-
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	JD 2400 - 2024	7,124	7,459	7,830
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	JD 2400 - 2024	1,439	1,104	755
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	JD 7500A	12,172	12,750	13,331
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	JD 7500A	2,461	1,888	1,285
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	3150Q - 2024 HF113	7,824	8,164	8,519
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	3150Q - 2024 HF113	1,451	1,111	756
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	3150Q - 2024 HF113	7,824	8,164	8,519
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	3150Q - 2024 HF113	1,451	1,111	756
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	3150Q - 2024 HF114	8,205	8,571	8,953
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	3150Q - 2024 HF114	1,564	1,199	816
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	Toro 4500 - 2027	-	-	19,000
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	Toro 4500 - 2027	-	-	1,000
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	Workman HDX - 2027	-	-	11,000
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	Workman HDX - 2027	-	-	1,000
10-6201-09	Debt Retirement	Souris Valley Golf Course	Lease Principal Expense	4700 - 2026 Lease	-	22,000	-
10-6301-09	Debt Retirement	Souris Valley Golf Course	Lease Interest Expense	4700 - 2026 Lease	-	2,000	-
				232,408	209,885	209,302	

10-5300-09	Maintenance	Souris Valley Golf Course	Buildings & Grounds	30,000	25,000	28,000
10-5310-09	Maintenance	Souris Valley Golf Course	Licenses & Permits	-	100	100
10-5340-09	Maintenance	Souris Valley Golf Course	Irrigation	15,000	12,500	12,500
10-5370-09	Maintenance	Souris Valley Golf Course	Equipment	15,000	16,000	20,000
10-5380-09	Maintenance	Souris Valley Golf Course	Golf Car Maintenance	500	1,000	1,000
10-5390-09	Maintenance	Souris Valley Golf Course	Office Equipment	-	750	750
				60,500	55,350	62,350
10-5500-09	Sundry	Souris Valley Golf Course	Convention & Travel	1,000	1,000	1,600
10-5505-09	Sundry	Souris Valley Golf Course	Education & Training	2,000	2,250	6,000
10-5510-09	Sundry	Souris Valley Golf Course	Association Dues	500	500	500
10-5535-09	Sundry	Souris Valley Golf Course	Background Check Expense	300	300	300
				3,800	4,050	8,400
30-5905-09	Capital	Souris Valley Golf Course	Capital Outlay - Buildings			7,300
30-5925-09	Capital	Souris Valley Golf Course	Capital Outlay - Improvements			
30-5905-09	Capital	Souris Valley Golf Course	Capital Outlay - Buildings			
30-5910-09	Capital	Souris Valley Golf Course	Capital Outlay - Vehicles			
30-5915-09	Capital	Souris Valley Golf Course	Capital Outlay - Equipment		50,000	370,000
30-5915-09	Capital	Souris Valley Golf Course	Capital Outlay - Equipment			
30-5920-09	Capital	Souris Valley Golf Course	Capital Outlay - Furniture and Fixtures			
30-5925-09	Capital	Souris Valley Golf Course	Capital Outlay - Improvements			
30-5930-09	Capital	Souris Valley Golf Course	Capital Outlay - Strategic Planning			
				-	50,000	377,300
9 Golf Course				691,025	731,087	1,096,826

10 19th Hole				2025	2026	2027
10-5165-10	Supplies	19th Hole	Cleaning Supplies	400	400	400
				400	400	400
10-5710-10	Contractual	19th Hole	Gas Utilities	5,200	2,500	4,000
10-5715-10	Contractual	19th Hole	Electric Utilities	3,000	3,500	3,000
10-5735-10	Contractual	19th Hole	Water	800	800	1,000
10-5740-10	Contractual	19th Hole	Sanitation	300	500	500
10-5745-10	Contractual	19th Hole	Alarm Service	250	250	250
				9,550	7,550	8,750
10-5300-10	Maintenance	19th Hole	Buildings & Grounds	4,000	4,000	4,500
10-5370-10	Maintenance	19th Hole	Equipment	-	-	-
				4,000	4,000	4,500
30-5910-10	Capital	19th Hole	Capital Outlay - Vehicles			
30-5915-10	Capital	19th Hole	Capital Outlay - Equipment			
30-5925-10	Capital	19th Hole	Capital Outlay - Improvements			
				-	-	-
10 19th Hole Total				13,950	11,950	13,650

11 Concessions				2025	2026	2027
10-5065-11	Salaries	Zoo Concessions	Other Labor	-	-	0
10-5020-11	Workers Comp	Zoo Concessions	Workers Compensation	300	300	300
10-5025-11	Unemployment	Zoo Concessions	SUI	75	75	45
10-5030-11	SS/Pension	Zoo Concessions	Employer SS & Medicare	1,913	1,913	1,148
10-5055-11	Salaries	Zoo Concessions	Guest Services Staff	25,000	25,000	15,000
				27,288	27,288	16,493
10-5100-11	Supplies	Zoo Concessions	Concession Supplies	50,000	35,000	35,000
10-5130-11	Supplies	Zoo Concessions	Minor Apparatus	500	500	500
10-5135-11	Supplies	Zoo Concessions	Chemicals	100	100	100
10-5165-11	Supplies	Zoo Concessions	Cleaning Supplies	300	300	300
10-5180-11	Supplies	Zoo Concessions	Uniforms	200	200	200
				51,100	36,100	36,100
10-5715-11	Contractual	Zoo Concessions	Electric Utilities	2,000	2,000	2,000
10-5735-11	Contractual	Zoo Concessions	Water	2,500	1,000	1,000
				4,500	3,000	3,000
10-5300-11	Maintenance	Zoo Concessions	Buildings & Grounds	1,000	500	500
10-5370-11	Maintenance	Zoo Concessions	Equipment	3,000	1,500	750
				4,000	2,000	1,250
10-5500-11	Sundry	Zoo Concessions	Convention & Travel	-	-	-
10-5505-11	Sundry	Zoo Concessions	Education & Training	250	250	250
10-5530-11	Sundry	Zoo Concessions	Computer Mtce/Programming	-	-	300
10-5535-11	Sundry	Zoo Concessions	Background Check Expense	250	-	200
				500	250	750
30-5915-11	Capital	Zoo Concessions	Capital Outlay - Equipment	10,000	-	-
30-5920-11	Capital	Zoo Concessions	Capital Outlay - Furniture and Fixtures			
30-5925-11	Capital	Zoo Concessions	Capital Outlay - Improvements			
				10,000	-	-
11 Concessions Total				97,388	68,638	57,593

12 Forestry				2025	2026	2027
10-5000-12	Salaries	Forestry	Department Heads	85,568	88,135	89,898
10-5005-12	Salaries	Forestry	Full Time Skilled Labor	180,008	195,454	198,246
10-5005-12	Salaries	Forestry	Full Time Skilled Labor	-	5,672	11,526
10-5020-12	Workers Comp	Forestry	Workers Compensation	3,250	3,250	3,250
10-5025-12	Unemployment	Forestry	SUI	998	1,069	1,070
10-5030-12	SS/Pension	Forestry	Employer SS & Medicare	8,707	9,026	8,402
10-5035-12	SS/Pension	Forestry	Pension Plan	-	-	-
10-5035-12	SS/Pension	Forestry	Pension Plan	24,699	26,901	27,869
10-5040-12	Health Insurance	Forestry	Blue Cross & Life Insurance	56,936	34,717	40,280
10-5045-12	Long-term Disability	Forestry	Long Term Disability	900	900	1,100
10-5050-12	Salaries	Forestry	Extra Help	65,000	65,000	55,000
10-5060-12	Salaries	Forestry	Overtime	2,000	2,000	2,000
				428,066	432,124	438,641
10-5115-12	Supplies	Forestry	Postage	500	500	500
10-5120-12	Supplies	Forestry	Office Supplies	1,500	1,500	1,000
10-5125-12	Supplies	Forestry	Fuel Expense	19,500	22,000	23,000
10-5130-12	Supplies	Forestry	Minor Apparatus	6,000	4,500	4,500
10-5135-12	Supplies	Forestry	Chemicals	1,000	20,000	1,000
10-5137-12	Supplies	Forestry	EAB Fund	-	-	10,000
10-5155-12	Supplies	Forestry	Trees	50,000	45,000	45,000
10-5160-12	Supplies	Forestry	Safety Equipment	1,000	1,000	1,500
10-5180-12	Supplies	Forestry	Uniforms	1,500	1,500	1,500
				81,000	96,000	88,000
10-5705-12	Contractual	Forestry	Telephone	6,000	6,000	6,000
10-5710-12	Contractual	Forestry	Gas Utilities	3,450	3,450	3,450
10-5715-12	Contractual	Forestry	Electric Utilities	2,875	2,875	2,875
10-5740-12	Contractual	Forestry	Sanitation	1,300	1,250	1,250
10-5735-12	Contractual	Forestry	Water	1,250	1,300	1,300
10-5750-12	Contractual	Forestry	Contract Labor	5,000	3,000	5,000
10-5760-12	Contractual	Forestry	Pest Elimination	1,000	1,000	1,000
				20,875	18,875	20,875
10-5300-12	Maintenance	Forestry	Buildings & Grounds	3,500	3,500	3,500
10-5370-12	Maintenance	Forestry	Equipment	29,000	29,000	25,000
10-5480-12	Maintenance	Forestry	Forestry Equipment Replacement	169,043	175,996	203,826
				201,543	208,496	232,326
10-5500-12	Sundry	Forestry	Convention & Travel	1,500	1,500	2,500
10-5505-12	Sundry	Forestry	Education & Training	3,500	3,500	3,500
10-5510-12	Sundry	Forestry	Association Dues	1,500	1,500	1,000
10-5530-12	Sundry	Forestry	Computer Mtce/Programming	3,000	4,500	2,500
10-5535-12	Sundry	Forestry	Background Check Expense	500	250	250
10-5580-12	Sundry	Forestry	Promotions	2,000	1,000	1,000
				12,000	12,250	10,750
30-5910-12	Capital	Forestry	Capital Outlay - Vehicles	-	-	-
30-5915-12	Capital	Forestry	Capital Outlay - Equipment	-	-	-
12 Forestry Total				743,484	767,745	790,592

13 Wee Links				2025	2026	2027
10-5020-13	Workers Comp	Wee Links	Workers Compensation	100	100	100
10-5025-13	Unemployment	Wee Links	SUI	37	120	128
10-5030-13	SS/Pension	Wee Links	Employer SS & Medicare	698	2,295	2,448
10-5050-13	Salaries	Wee Links	Extra Help	9,130	30,000	0
10-5085-13	Salaries	Wee Links	Pro Shop Wages	-	-	32,000
				9,965	32,515	34,676
10-5125-13	Supplies	Wee Links	Fuel Expense	-	-	-
10-5135-13	Supplies	Wee Links	Chemicals	2,000	1,000	2,000
10-5145-13	Supplies	Wee Links	Fertilizer	2,000	1,000	3,000
10-5150-13	Supplies	Wee Links	Soils		1,500	1,500
				4,000	3,500	6,500
10-5300-13	Maintenance	Wee Links	Buildings & Grounds	1,500	2,500	3,000
10-5340-13	Maintenance	Wee Links	Irrigation	500	100	1,000
10-5310-13	Maintenance	Wee Links	Licenses & Permits		50	50
				2,000	2,650	4,050
30-5925-13	Capital	Wee Links	Capital Outlay - Improvements			
				-	-	-
13 Wee Links Total				15,965	38,665	45,226

14 Soccer				2025	2026	2027
10-5020-14	Workers Comp	Soccer	Workers Compensation	250	50	50
10-5025-14	Unemployment	Soccer	SUI	51	45	26
10-5030-14	SS/Pension	Soccer	Employer SS & Medicare	1,301	1,148	650
10-5050-14	Salaries	Soccer	Extra Help	10,000	11,000	8,500
10-5060-14	Salaries	Soccer	Overtime	1,000	1,000	0
10-5090-14	Salaries	Soccer	Supervision Labor Expense	6,000	3,000	0
				18,602	16,243	9,226
10-5125-14	Supplies	Soccer	Fuel Expense	2,000	2,000	2,000
10-5130-14	Supplies	Soccer	Minor Apparatus	2,500	1,500	500
10-5135-14	Supplies	Soccer	Chemicals	3,000	2,500	1,000
10-5140-14	Supplies	Soccer	Botanical	1,000	1,000	1,000
10-5145-14	Supplies	Soccer	Fertilizer	3,000	2,500	1,000
10-5150-14	Supplies	Soccer	Soils	4,000	2,000	2,000
10-5165-14	Supplies	Soccer	Cleaning Supplies	1,500	2,000	1,500
				17,000	13,500	9,000
10-5715-14	Contractual	Soccer	Electric Utilities	2,300	2,300	2,300
10-5735-14	Contractual	Soccer	Water	30,000	25,000	16,000
10-5740-14	Contractual	Soccer	Sanitation	7,000	7,000	7,000
10-6201-14	Debt Retirement	Soccer	Lease Principal Expense	6,392	6,670	6,959
10-6301-14	Debt Retirement	Soccer	Lease Interest Expense	1,182	906	617
				46,874	41,876	32,876
10-5300-14	Maintenance	Soccer	Buildings & Grounds	10,000	5,000	3,000
10-5340-14	Maintenance	Soccer	Irrigation	3,000	1,500	1,500
				13,000	6,500	4,500
10-5505-14	Sundry	Soccer	Education & Training	250	250	-
10-5510-14	Sundry	Soccer	Association Dues	-	-	-
10-5535-14	Sundry	Soccer	Background Check Expense	100	100	100
10-5605-14	Sundry	Soccer	Payroll Check Expense	-	-	-
				350	350	100
30-5915-14	Capital	Soccer	Capital Outlay - Equipment	15,000		43,423
30-5925-14	Capital	Soccer	Capital Outlay - Improvements			
30-5925-14	Capital	Soccer	Capital Outlay - Improvements	-	-	-
				15,000	-	43,423
14 Soccer Total				110,826	78,469	99,125

15 Horticulture				2025	2026	2027
10-5000-15	Salaries	Horticulture	Department Heads	90,779	93,502	95,372
10-5005-15	Salaries	Horticulture	Full Time Skilled Labor	104,779	116,949	148,474
10-5005-15	Salaries	Horticulture	Full Time Skilled Labor	-	4,209	9,754
10-5020-15	Workers Comp	Horticulture	Workers Compensation	2,000	2,000	2,000
10-5025-15	Unemployment	Horticulture	SUI	867	1,485	1,805
10-5030-15	SS/Pension	Horticulture	Employer SS & Medicare	9,790	10,047	12,294
10-5035-15	SS/Pension	Horticulture	Pension Plan	36,999	-	0
10-5035-15	SS/Pension	Horticulture	Pension Plan	12,265	19,963	23,585
10-5040-15	Health Insurance	Horticulture	Blue Cross & Life Insurance	43,524	34,610	36,011
10-5045-15	Long-term Disability	Horticulture	Long Term Disability	800	800	650
10-5050-15	Salaries	Horticulture	Extra Help	90,000	90,000	110,000
10-5060-15	Salaries	Horticulture	Overtime	3,500	3,500	6,000
				395,303	377,065	445,945
10-5120-15	Supplies	Horticulture	Office Supplies	1,500	1,500	1,500
10-5125-15	Supplies	Horticulture	Fuel Expense	8,000	8,000	8,000
10-5130-15	Supplies	Horticulture	Minor Apparatus	5,000	5,000	5,000
10-5135-15	Supplies	Horticulture	Chemicals	7,000	7,000	5,000
10-5140-15	Supplies	Horticulture	Botanical	35,000	35,000	15,000
10-5145-15	Supplies	Horticulture	Fertilizer	10,000	10,000	5,000
10-5150-15	Supplies	Horticulture	Soils	8,000	8,000	12,500
10-5165-15	Supplies	Horticulture	Cleaning Supplies	5,000	5,000	5,000
10-5170-15	Supplies	Horticulture	Medical Supplies	100	100	150
10-5180-15	Supplies	Horticulture	Uniforms	4,000	4,000	4,000
				83,600	83,600	61,150
10-5705-15	Contractual	Horticulture	Telephone	4,000	4,000	4,000
10-5710-15	Contractual	Horticulture	Gas Utilities	20,000	20,000	18,500
10-5715-15	Contractual	Horticulture	Electric Utilities	7,000	7,000	7,000
10-5735-15	Contractual	Horticulture	Water	1,500	1,500	1,500
10-5740-15	Contractual	Horticulture	Sanitation	8,000	8,000	6,000
10-5750-15	Contractual	Horticulture	Contract Labor	1,000	1,000	500
10-5760-15	Contractual	Horticulture	Pest Elimination	400	400	400
10-6201-15	Debt Retirement	Horticulture	Lease Principal Expense	23,000	-	-
10-6301-15	Debt Retirement	Horticulture	Lease Interest Expense	2,000	-	-
10-6201-15	Debt Retirement	Horticulture	Lease Principal Expense	6,392	6,670	6,959
10-6301-15	Debt Retirement	Horticulture	Lease Interest Expense	1,182	906	617
10-6201-15	Debt Retirement	Horticulture	Lease Principal Expense	5,751	6,670	6,959
10-6301-15	Debt Retirement	Horticulture	Lease Interest Expense	1,823	906	617
10-6201-15	Debt Retirement	Horticulture	Lease Principal Expense	40,416	42,720	44,000
10-6301-15	Debt Retirement	Horticulture	Lease Interest Expense	7,670	6,371	4,835
10-6201-15	Debt Retirement	Horticulture	Lease Principal Expense	-	-	22,500
10-6301-15	Debt Retirement	Horticulture	Lease Interest Expense	-	-	2,500
10-6201-15	Debt Retirement	Horticulture	Lease Principal Expense	11,669	-	-
10-6301-15	Debt Retirement	Horticulture	Lease Interest Expense	122	-	-
				141,925	106,143	126,887
10-5300-15	Maintenance	Horticulture	Buildings & Grounds	10,000	10,000	13,000
10-5310-15	Maintenance	Horticulture	Licenses & Permits	300	300	150
10-5340-15	Maintenance	Horticulture	Irrigation	5,000	5,000	1,500
10-5370-15	Maintenance	Horticulture	Equipment	6,000	6,000	3,000
10-5390-15	Maintenance	Horticulture	Office Equipment	500	500	500
				21,800	21,800	18,150
10-5500-15	Sundry	Horticulture	Convention & Travel	5,000	5,000	3,000
10-5505-15	Sundry	Horticulture	Education & Training	3,500	3,500	3,000
10-5510-15	Sundry	Horticulture	Association Dues	1,000	1,000	500
10-5530-15	Sundry	Horticulture	Computer Mtce/Programming	200	200	750
10-5535-15	Sundry	Horticulture	Background Check Expense	500	500	500
10-5580-15	Sundry	Horticulture	Promotions	-	-	-
10-5605-15	Sundry	Horticulture	Payroll Check Expense	-	-	-
10-5615-15	Sundry	Horticulture	Publications	-	-	250
				10,200	10,200	8,000
30-5910-15	Capital	Horticulture	Capital Outlay - Vehicles	45,000		
30-5915-15	Capital	Horticulture	Capital Outlay - Equipment			25,000
30-5920-15	Capital	Horticulture	Capital Outlay - Furniture and Fixtures	-		
30-5915-15	Capital	Horticulture	Capital Outlay - Equipment			28,150
30-5925-15	Capital	Horticulture	Capital Outlay - Improvements			
30-5925-15	Capital	Horticulture	Capital Outlay - Improvements			
				45,000	-	53,150
15 Horticulture Total				697,828	598,808	713,282

16 Pro Shop				2025	2026	2027
10-5000-16	Salaries	Pro Shop	Department Heads	90,779	93,502	95,372
10-5000-16	Salaries	Pro Shop	Department Heads	-	1,870	3,815
10-5020-16	Workers Comp	Pro Shop	Workers Compensation	1,500	1,500	1,500
10-5025-16	Unemployment	Pro Shop	SUI	623	694	709
10-5030-16	SS/Pension	Pro Shop	Employer SS & Medicare	10,136	11,652	11,780
10-5035-16	SS/Pension	Pro Shop	Pension Plan	8,442	8,870	9,224
10-5040-16	Health Insurance	Pro Shop	Blue Cross & Life Insurance	8,865	9,534	10,036
10-5045-16	Long-term Disability	Pro Shop	Long Term Disability	279	279	350
10-5050-16	Salaries	Pro Shop	Extra Help	6,500	5,500	1,500
10-5060-16	Salaries	Pro Shop	Overtime	500	500	500
10-5085-16	Salaries	Pro Shop	Pro Shop Wages	110,000	130,000	135,000
				237,624	263,901	269,786
10-5120-16	Supplies	Pro Shop	Office Supplies	1,500	1,500	750
				1,500	1,500	750
10-5705-16	Contractual	Pro Shop	Telephone	1,300	1,300	1,300
10-5710-16	Contractual	Pro Shop	Gas Utilities	1,250	2,000	2,000
10-5715-16	Contractual	Pro Shop	Electric Utilities	4,500	4,500	6,000
10-5740-16	Contractual	Pro Shop	Sanitation	1,500	1,500	2,000
10-5745-16	Contractual	Pro Shop	Alarm Service	500	500	500
				9,050	9,800	11,800
10-5300-16	Maintenance	Pro Shop	Buildings & Grounds	4,500	6,000	5,000
				4,500	6,000	5,000
10-5505-16	Sundry	Pro Shop	Education & Training	-	-	100
10-5530-16	Sundry	Pro Shop	Computer Mtce/Programming	-	-	500
10-5535-16	Sundry	Pro Shop	Background Check Expense	500	350	350
				500	350	950
30-5925-16	Capital	Pro Shop	Capital Outlay - Improvements	140,000	100,000	10,000
30-5915-16	Capital	Pro Shop	Capital Outlay - Equipment	10,000	-	-
				150,000	100,000	10,000
16 Pro Shop Totals				403,174	381,551	298,286

Performance Based Increased - 0.04

Clubhouse Updates

17 MAYSA				2025	2026	2027
10-5000-17	Salaries	MAYSA	Department Heads	96,308	99,197	100,189
10-5005-17	Salaries	MAYSA	Full Time Skilled Labor	342,841	354,024	376,794
10-5005-17	Salaries	MAYSA	Full Time Skilled Labor	-	9,064	19,079
10-5020-17	Workers Comp	MAYSA	Workers Compensation	5,000	2,500	2,500
10-5025-17	Unemployment	MAYSA	SUI	1,707	1,777	1,860
10-5030-17	SS/Pension	MAYSA	Employer SS & Medicare	16,402	16,714	16,940
10-5035-17	SS/Pension	MAYSA	Pension Plan	36,999	42,405	52,385
10-5035-17	SS/Pension	MAYSA	Pension Plan	34,919	36,772	39,664
10-5040-17	Health Insurance	MAYSA	Blue Cross & Life Insurance	96,804	78,264	97,644
10-5045-17	Long-term Disability	MAYSA	Long Term Disability	1,400	1,400	1,400
10-5050-17	Salaries	MAYSA	Extra Help	130,000	130,000	124,000
10-5060-17	Salaries	MAYSA	Overtime	7,000	7,000	10,000
10-5090-17	Salaries	MAYSA	Supervision Labor Expense	-	-	0
				769,380	779,117	842,455
10-5120-17	Supplies	MAYSA	Office Supplies	3,500	3,500	3,500
10-5125-17	Supplies	MAYSA	Fuel Expense	800	800	500
10-5130-17	Supplies	MAYSA	Minor Apparatus	20,000	20,000	20,000
10-5145-17	Supplies	MAYSA	Fertilizer	350	350	250
10-5160-17	Supplies	MAYSA	Safety Equipment	3,000	1,500	1,000
10-5165-17	Supplies	MAYSA	Cleaning Supplies	17,000	18,000	18,000
10-5180-17	Supplies	MAYSA	Uniforms	2,000	2,000	1,500
10-5185-17	Supplies	MAYSA	Propane-Ice Resurfacer	5,500	5,500	5,500
				52,150	51,650	50,250
10-5700-17	Contractual	MAYSA	Cable TV	1,800	2,000	1,500
10-5705-17	Contractual	MAYSA	Telephone	8,800	10,500	10,500
10-5710-17	Contractual	MAYSA	Gas Utilities	75,000	60,000	55,000
10-5715-17	Contractual	MAYSA	Electric Utilities	300,000	310,000	315,000
10-5735-17	Contractual	MAYSA	Water	32,000	32,000	34,000
10-5740-17	Contractual	MAYSA	Sanitation	15,000	13,000	14,000
10-5750-17	Contractual	MAYSA	Contract Labor	35,000	33,000	33,000
10-5760-17	Contractual	MAYSA	Pest Elimination	2,200	2,400	2,500
10-5795-17	Contractual	MAYSA	ASA Ice Rental	105,248	107,430	107,430
				575,048	570,330	572,930
10-5300-17	Maintenance	MAYSA	Buildings & Grounds	70,000	50,000	50,000
10-5310-17	Maintenance	MAYSA	Licenses & Permits	2,500	2,500	2,000
10-5350-17	Maintenance	MAYSA	Ice Maintenance	9,000	10,000	8,000
10-5350-17	Maintenance	MAYSA	Ice Maintenance	5,000	5,000	5,000
10-5355-17	Maintenance	MAYSA	Elevator Maintenance	5,500	5,500	6,000
10-5360-17	Maintenance	MAYSA	Simplex Maintenance	5,000	7,000	8,000
10-5365-17	Maintenance	MAYSA	Cimco Maintenance	63,000	68,000	72,000
10-5368-17	Maintenance	MAYSA	Trane Maintenance	-	24,000	24,000
10-5370-17	Maintenance	MAYSA	Equipment	22,000	24,000	14,000
10-5375-17	Maintenance	MAYSA	Motor Vehicles	5,000	2,500	1,000
10-5385-17	Maintenance	MAYSA	Blade Sharpening	5,500	5,000	5,000
10-5390-17	Maintenance	MAYSA	Office Equipment	2,000	2,000	500
				194,500	205,500	195,500
10-5500-17	Sundry	MAYSA	Convention & Travel	3,000	4,000	6,000
10-5505-17	Sundry	MAYSA	Education & Training	2,000	3,000	1,500
10-5510-17	Sundry	MAYSA	Association Dues	3,000	2,000	1,250
10-5530-17	Sundry	MAYSA	Computer Mtce/Programming	1,500	3,000	1,250
10-5535-17	Sundry	MAYSA	Background Check Expense	200	150	150
10-5555-17	Sundry	MAYSA	Mats	5,000	3,000	2,000
10-5580-17	Sundry	MAYSA	Promotions	3,500	4,000	3,000
				18,200	19,150	15,150
30-5915-17	Capital	MAYSA	Capital Outlay - Equipment	7,500	25,000	13,000
30-5925-17	Capital	MAYSA	Capital Outlay - Improvements			
30-5925-17	Capital	MAYSA	Capital Outlay - Improvements			
30-5910-17	Capital	MAYSA	Capital Outlay - Vehicles			
30-5915-17	Capital	MAYSA	Capital Outlay - Equipment		7,000	12,000
30-5920-17	Capital	MAYSA	Capital Outlay - Furniture and Fixtures	93,977	40,000	345,000
30-5915-17	Capital	MAYSA	Capital Outlay - Equipment			
30-5925-17	Capital	MAYSA	Capital Outlay - Improvements			
				101,477	72,000	370,000
17 MAYSA Total				1,710,755	1,697,747	2,046,285

18 Other Expenditures					2025	2026	2027
10-6000-18	Other	Other Expenditures	Attorney		30,000	30,000	30,000
10-6015-18	Other	Other Expenditures	Contingency		100,000	100,000	33,000
10-6045-18	Other	Other Expenditures	NE "BN" Pathway Lease		8,350	8,550	9,000
10-6050-18	Other	Other Expenditures	Insurance		365,000	375,000	425,000
10-6070-18	Other	Other Expenditures	City Band/Council on the Arts		5,000	5,000	5,000
30-6065-18	Capital	Other Expenditures	Future Development		100,000	-	-
10-6085-18	Other	Other Expenditures	Grant Match		100,000	100,000	100,000
10-5475-18	Maintenance	Other Expenditures	Auditorium Maintenance Fund		140,000	140,000	75,000
10-6200-17	Debt Retirement	MAYSA	Debt Principal Payment	MAYSA Land	111,515	-	-
10-6300-17	Debt Retirement	MAYSA	Debt Interest Expense	MAYSA Land	25,799	-	-
10-6200-17	Debt Retirement	MAYSA	Debt Principal Payment	MAYSA - Rev Bond	380,000	390,000	320,000
10-6300-17	Debt Retirement	MAYSA	Debt Interest Expense	MAYSA - Rev Bond	125,925	114,525	102,825
10-6200-03	Debt Retirement	Roosevelt Park Zoo	Debt Principal Payment	Zoo - Rev Bond	100,000	100,000	105,000
10-6300-03	Debt Retirement	Roosevelt Park Zoo	Debt Interest Expense	Zoo - Rev Bond	58,520	55,520	52,520
10-6200-03	Debt Retirement	Roosevelt Park Zoo	Debt Principal Payment	Can Am Financing	10,046	10,774	6,136
10-6300-03	Debt Retirement	Roosevelt Park Zoo	Debt Interest Expense	Can Am Financing	1,954	1,226	444
18 Other Expenditures Tota					1,662,109	1,430,595	1,263,925

				2025	2026	2027
20 Splash Pad						
10-5125-20	Supplies	Splash Pad	Fuel Expense	200	200	-
10-5130-20	Supplies	Splash Pad	Minor Apparatus	1,000	1,000	500
10-5135-20	Supplies	Splash Pad	Chemicals	5,000	5,000	6,000
				6,200	6,200	6,500
10-5710-20	Contractual	Splash Pad	Gas Utilities	2,300	2,300	2,000
10-5715-20	Contractual	Splash Pad	Electric Utilities	3,450	3,450	1,500
10-5735-20	Contractual	Splash Pad	Water	5,000	5,000	6,500
				10,750	10,750	10,000
10-5300-20	Maintenance	Splash Pad	Buildings & Grounds	5,000	5,000	6,500
10-5310-20	Maintenance	Splash Pad	Licenses & Permits	150	150	800
10-5370-20	Maintenance	Splash Pad	Equipment	2,000	2,000	2,000
				7,150	7,150	9,300
30-5925-20	Capital	Splash Pad	Capital Outlay - Improvements			
30-5925-20	Capital	Splash Pad	Capital Outlay - Improvements			
30-5925-20	Capital	Splash Pad	Capital Outlay - Improvements			
				-	-	-
20 Splash Pad Total				24,100	24,100	25,800

21 Radio City				2025	2026	2027
10-5125-21	Supplies	Radio City	Fuel Expense	1,500	1,500	750
10-5130-21	Supplies	Radio City	Minor Apparatus	1,000	500	500
10-5140-21	Supplies	Radio City	Botanical	500	500	500
10-5145-21	Supplies	Radio City	Fertilizer	1,500	1,000	750
10-5150-21	Supplies	Radio City	Soils	1,500	1,500	750
10-5165-21	Supplies	Radio City	Cleaning Supplies	1,500	2,000	1,750
				7,500	7,000	5,000
10-5715-21	Contractual	Radio City	Electric Utilities	8,500	8,500	9,000
10-5735-21	Contractual	Radio City	Water	7,500	5,000	4,500
10-5740-21	Contractual	Radio City	Sanitation	3,500	3,500	3,500
				19,500	17,000	17,000
10-5300-21	Maintenance	Radio City	Buildings & Grounds	4,000	4,500	4,000
10-5310-21	Maintenance	Radio City	Licenses & Permits	100	100	100
10-5340-21	Maintenance	Radio City	Irrigation	1,000	500	500
10-5370-21	Maintenance	Radio City	Equipment	2,500	1,000	1,000
				7,600	6,100	5,600
30-5915-21	Capital	Radio City	Capital Outlay - Equipment	-	-	-
30-5925-21	Capital	Radio City	Capital Outlay - Improvements	-	-	-
				-	-	-
21 Radio City Total				34,600	30,100	27,600

51 Auditorium					2025	2026	2027
10-5005-51	Salaries	Auditorium	Full Time Skilled Labor	Performance Based Increased - 0.04	342,400	291,714	243,519
10-5005-51	Salaries	Auditorium	Full Time Skilled Labor		-	5,834	9,741
10-5020-51	Workers Comp	Auditorium	Workers Compensation		4,000	4,000	4,000
10-5025-51	Unemployment	Auditorium	SUI		3,232	1,208	1,127
10-5030-51	SS/Pension	Auditorium	Employer SS & Medicare	New Pension Pension	13,109	12,504	13,666
10-5035-51	SS/Pension	Auditorium	Pension Plan		23,148	18,537	23,553
10-5035-51	SS/Pension	Auditorium	Pension Plan		54,334	62,268	0
10-5040-51	Health Insurance	Auditorium	Blue Cross & Life Insurance		73,942	64,247	83,672
10-5045-51	Long-term Disability	Auditorium	Long Term Disability	Volleyball Referees	1,300	1,300	1,300
10-5050-51	Salaries	Auditorium	Extra Help		45,000	45,000	75,000
10-5060-51	Salaries	Auditorium	Overtime		6,000	6,000	11,500
10-5090-51	Salaries	Auditorium	Supervision Labor Expense		15,000	15,000	7,500
10-5095-51	Salaries	Auditorium	Referee/Umpire Fees		45,000	45,000	40,000
					626,465	572,612	514,578
10-5105-51	Supplies	Auditorium	Maintenance Shop Supplies		1,500	1,000	500
10-5110-51	Supplies	Auditorium	Program Expenses		5,000	5,000	6,000
10-5125-51	Supplies	Auditorium	Fuel Expense		3,000	6,500	10,000
10-5130-51	Supplies	Auditorium	Minor Apparatus		14,000	14,000	10,000
10-5170-51	Supplies	Auditorium	Medical Supplies		500	500	500
10-5180-51	Supplies	Auditorium	Uniforms		1,500	2,500	2,500
					25,500	29,500	29,500
10-5700-51	Contractual	Auditorium	Cable TV		2,500	1,500	1,500
10-5705-51	Contractual	Auditorium	Telephone		7,000	9,500	11,000
10-5710-51	Contractual	Auditorium	Gas Utilities		50,000	40,000	42,500
10-5715-51	Contractual	Auditorium	Electric Utilities		80,500	78,000	78,000
10-5735-51	Contractual	Auditorium	Water		7,500	7,000	7,000
10-5740-51	Contractual	Auditorium	Sanitation		6,500	7,500	7,000
10-5751-51	Contractual	Auditorium	Facility Rental Expense		4,000	4,000	4,000
10-5750-51	Contractual	Auditorium	Contract Labor		1,000	4,000	4,000
10-5760-51	Contractual	Auditorium	Pest Elimination		1,000	750	500
					160,000	152,250	155,500
10-5300-51	Maintenance	Auditorium	Buildings & Grounds		65,000	70,000	85,000
10-5355-51	Maintenance	Auditorium	Elevator Maintenance		-	5,000	1,000
10-5370-51	Maintenance	Auditorium	Equipment		1,000	1,000	1,000
					66,000	76,000	87,000

10-5500-51	Sundry	Auditorium	Convention & Travel		1,000	500	500
10-5505-51	Sundry	Auditorium	Education & Training		1,500	500	750
10-5515-51	Sundry	Auditorium	Tournament Expenses		8,300	6,000	4,500
10-5535-51	Sundry	Auditorium	Background Check Expense		750	750	3,150
10-5530-51	Sundry	Auditorium	Computer Mtce/Programming		-	-	300
10-5615-51	Sundry	Auditorium	Publications		205	205	205
					11,755	7,955	9,405
30-5925-51	Capital	Auditorium	Capital Outlay - Improvements				
30-5915-51	Capital	Auditorium	Capital Outlay - Equipment				
30-5910-51	Capital	Auditorium	Capital Outlay - Vehicles	1 Ton Plow Truck			75,000
30-5925-51	Capital	Auditorium	Capital Outlay - Improvements				
30-5915-51	Capital	Auditorium	Capital Outlay - Equipment		30,000	129,495	
30-5920-51	Capital	Auditorium	Capital Outlay - Furniture and Fixtures	Tables and Chairs	5,000		18,000
					35,000	129,495	93,000
51 Auditorium Total					924,720	967,812	888,983

52 Concessions

10-5005-52	Salaries	Concessions	Full Time Skilled Labor
10-5005-52	Salaries	Concessions	Full Time Skilled Labor
10-5020-52	Workers Comp	Concessions	Workers Compensation
10-5025-52	Unemployment	Concessions	SUI
10-5030-52	SS/Pension	Concessions	Employer SS & Medicare
10-5035-52	SS/Pension	Concessions	Pension Plan
10-5040-52	Health Insurance	Concessions	Blue Cross & Life Insurance
10-5045-52	Long-term Disability	Concessions	Long Term Disability
10-5050-52	Salaries	Concessions	Extra Help
10-5060-52	Salaries	Concessions	Overtime

Performance Based Increased - 0.04**Mass Mutual**

2025	2026	2027
60,016	97,069	100,492
-	1,941	4,020
2,000	2,000	2,000
480	556	538
5,591	4,833	4,343
5,581	9,208	9,720
19,550	30,520	32,132
225	225	225
60,000	40,000	30,000
2,500	2,500	3,000
155,943	188,852	186,470
92,000	98,000	98,000
-	-	0
-	-	0
92,000	98,000	98,000
-	-	-
-	-	-
-	500	500
-	500	500
-	-	0
500	500	500
500	150	150
1,000	650	650
-	-	-
-	-	-
-	-	-
248,943	288,002	285,620

52 Concessions Total

53 Tennis

				2025	2026	2027	
10-5000-53	Salaries	Tennis	Department Heads	Performance Based Increased - 0.04	76,026	78,307	65,000
10-5000-53	Salaries	Tennis	Department Heads		-	1,566	2,600
10-5020-53	Workers Comp	Tennis	Workers Compensation		750	750	750
10-5025-53	Unemployment	Tennis	SUI		363	384	383
10-5030-53	SS/Pension	Tennis	Employer SS & Medicare	NDPERS	4,506	4,787	5,616
10-5035-53	SS/Pension	Tennis	Pension Plan		7,070	7,428	6,287
10-5040-53	Health Insurance	Tennis	Blue Cross & Life Insurance		19,550	21,018	15,282
10-5045-53	Long-term Disability	Tennis	Long Term Disability		300	300	300
10-5050-53	Salaries	Tennis	Extra Help		45,000	48,000	60,000
10-5060-53	Salaries	Tennis	Overtime		500	500	1,500
					154,065	163,040	157,718
10-5110-53	Supplies	Tennis	Program Expenses	-	-	3,000	
10-5120-53	Supplies	Tennis	Office Supplies	1,000	1,500	1,500	
10-5130-53	Supplies	Tennis	Minor Apparatus	5,000	4,000	3,000	
10-5170-53	Supplies	Tennis	Medical Supplies	500	500	500	
10-5180-53	Supplies	Tennis	Uniforms	600	600	600	
					7,100	6,600	8,600
10-5705-53	Contractual	Tennis	Telephone	200	200	200	
10-5710-53	Contractual	Tennis	Gas Utilities	7,250	6,000	7,000	
10-5715-53	Contractual	Tennis	Electric Utilities	13,500	15,000	15,000	
10-5735-53	Contractual	Tennis	Water	1,500	1,600	1,600	
10-5740-53	Contractual	Tennis	Sanitation	500	500	500	
					22,950	23,300	24,300
10-5300-53	Maintenance	Tennis	Buildings & Grounds	5,000	11,000	5,000	
					5,000	11,000	5,000
10-5500-53	Sundry	Tennis	Convention & Travel	2,000	2,000	1,000	
10-5505-53	Sundry	Tennis	Education & Training	750	750	500	
10-5510-53	Sundry	Tennis	Association Dues	1,000	1,250	250	
10-5535-53	Sundry	Tennis	Background Check Expense	200	200	200	
					3,950	4,200	1,950
30-5925-53	Capital	Tennis	Capital Outlay - Improvements	Facility Updates			20,000
30-5925-53	Capital	Tennis	Capital Outlay - Improvements				
					-	-	20,000
53 Tennis Total					193,065	208,140	217,568

54 Softball					2025	2026	2027
10-5005-54	Salaries	Softball	Full Time Skilled Labor	Performance Based Increased - 0.04	45,048	59,866	76,411
10-5005-54	Salaries	Softball	Full Time Skilled Labor		-	1,197	3,056
10-5020-54	Workers Comp	Softball	Workers Compensation		800	250	250
10-5025-54	Unemployment	Softball	SUI		431	539	588
10-5030-54	SS/Pension	Softball	Employer SS & Medicare		9,405	9,889	9,984
10-5035-54	SS/Pension	Softball	Pension Plan	NDPERS	4,189	5,679	7,390
10-5050-54	Salaries	Softball	Extra Help		60,000	65,000	65,000
10-5060-54	Salaries	Softball	Overtime		3,500	5,000	6,500
10-5090-54	Salaries	Softball	Supervision Labor Expense		15,000	8,500	10,000
10-5095-54	Salaries	Softball	Referee/Umpire Fees		40,000	40,000	35,000
					178,373	195,920	214,179
10-5100-54	Supplies	Softball	Concession Supplies		35,000	43,000	50,000
10-5110-54	Supplies	Softball	Program Expenses		5,000	5,000	13,000
10-5125-54	Supplies	Softball	Fuel Expense		2,500	2,500	1,500
10-5130-54	Supplies	Softball	Minor Apparatus		5,000	4,000	4,000
10-5180-54	Supplies	Softball	Uniforms		1,500	1,500	1,500
					49,000	56,000	70,000
10-5705-54	Contractual	Softball	Telephone		1,500	-	-
10-5710-54	Contractual	Softball	Gas Utilities		2,875	-	-
10-5715-54	Contractual	Softball	Electric Utilities		20,000	17,500	20,000
10-5735-54	Contractual	Softball	Water		35,000	25,000	20,000
10-5740-54	Contractual	Softball	Sanitation		20,000	12,500	10,000
10-6201-54	Debt Retirement	Softball	Lease Principal Expense	6' Rotary Mower	-	-	6,900
10-6301-54	Debt Retirement	Softball	Lease Interest Expense	6' Rotary Mower	-	-	1,000
10-6201-54	Debt Retirement	Softball	Lease Principal Expense	10' Rotary Mower	-	-	19,000
10-6301-54	Debt Retirement	Softball	Lease Interest Expense	10' Rotary Mower	-	-	2,000
10-6201-54	Debt Retirement	Softball	Lease Principal Expense	Toro Workman HF308	1,990	2,092	
10-6301-54	Debt Retirement	Softball	Lease Interest Expense	Toro Workman HF308	209	108	
					81,574	57,200	78,900
10-5300-54	Maintenance	Softball	Buildings & Grounds		45,000	50,000	40,000
					45,000	50,000	40,000
10-5510-54	Sundry	Softball	Association Dues		13,000	13,000	8,000
10-5515-54	Sundry	Softball	Tournament Expenses		6,500	7,000	10,000
10-5535-54	Sundry	Softball	Background Check Expense		500	1,500	2,700
					20,000	21,500	20,700
10-6050-54	Other	Softball	Insurance		-	-	-
					-	-	-
30-5905-54	Capital	Softball	Capital Outlay - Buildings	Restroom/Concessions	100,000	400,000	362,135
30-5915-54	Capital	Softball	Capital Outlay - Equipment			12,500	
30-5915-54	Capital	Softball	Capital Outlay - Equipment			40,000	
30-5920-54	Capital	Softball	Capital Outlay - Furniture and Fixtures				
30-5925-54	Capital	Softball	Capital Outlay - Improvements	Court and Field Updates			966,665
					100,000	452,500	1,328,800
54 Softball Total					473,947	833,120	1,752,579

56 Recreation				2025	2026	2027
10-5000-56	Salaries	Recreation	Department Heads	213,633	111,647	113,880
10-5005-56	Salaries	Recreation	Full Time Skilled Labor	92,034	146,437	156,868
10-5005-56	Salaries	Recreation	Full Time Skilled Labor	-	5,162	10,830
10-5020-56	Workers Comp	Recreation	Workers Compensation	2,700	1,500	1,500
10-5025-56	Unemployment	Recreation	SUI	828	943	1,025
10-5030-56	SS/Pension	Recreation	Employer SS & Medicare	3,902	5,003	6,016
10-5035-56	SS/Pension	Recreation	Pension Plan	124,142	72,191	89,182
10-5035-56	SS/Pension	Recreation	Pension Plan	4,387	14,319	16,150
10-5040-56	Health Insurance	Recreation	Blue Cross & Life Insurance	44,163	62,662	59,162
10-5045-56	Long-term Disability	Recreation	Long Term Disability	1,050	1,050	1,050
10-5050-56	Salaries	Recreation	Extra Help	5,000	17,000	20,000
10-5065-56	Salaries	Recreation	Other Labor	12,000	-	0
10-5090-56	Salaries	Recreation	Supervision Labor Expense	-	2,000	9,000
				459,182	439,914	484,663
10-5120-56	Supplies	Recreation	Office Supplies	3,000	1,500	1,000
10-5110-56	Supplies	Recreation	Program Expenses	500	5,000	5,000
10-5113-56	Supplies	Recreation	Events Expense	-	25,000	25,000
10-5130-56	Supplies	Recreation	Minor Apparatus	3,000	2,500	2,500
10-5180-56	Supplies	Recreation	Uniforms	1,500	2,500	2,500
				8,000	36,500	36,000
10-5705-56	Contractual	Recreation	Telephone	3,000	4,000	3,000
				3,000	4,000	3,000
10-5300-56	Maintenance	Recreation	Buildings & Grounds	-	-	-
10-5390-56	Maintenance	Recreation	Office Equipment	500	500	600
				500	500	600
10-5500-56	Sundry	Recreation	Convention & Travel	1,500	1,000	500
10-5505-56	Sundry	Recreation	Education & Training	1,000	500	500
10-5510-56	Sundry	Recreation	Association Dues	500	500	500
10-5520-56	Sundry	Recreation	Niblick Golf Tournament	2,000	8,000	10,000
10-5521-56	Sundry	Recreation	Souris Scramble Expense	2,000	3,750	10,000
10-5535-56	Sundry	Recreation	Background Check Expense	250	250	250
10-5530-56	Sundry	Recreation	Computer Mtce/Programming	-	-	500
10-5580-56	Sundry	Recreation	Promotions	15,000	10,000	14,000
10-5585-56	Sundry	Recreation	Awards & Incentives	-	-	250
				22,250	24,000	36,500
10-6020-56	Other	Recreation	Cash Short & Long	-	-	-
				-	-	-
30-5915-56	Capital	Recreation	Capital Outlay - Equipment	10,000	5,000	
30-5920-56	Capital	Recreation	Capital Outlay - Furniture and Fixtures			
				10,000	5,000	-
56 Recreation Total				502,932	509,914	560,763
Total Disbursements				15,857,195	16,208,472	19,102,256
Income Under Expendit				-	-	-