

GENERAL FUND REVENUE FISCAL YEAR 2026

TAXES

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-31-10000	PROPERTY TAX	\$ 1,756,279	\$ 1,886,433	\$ 1,954,200
10-31-20000	PRIOR YEARS TAXES	\$ 9,657		
10-31-30000	SALES TAX	\$ 2,922,143	\$ 3,027,167	\$ 2,700,000
10-31-31000	TELECOM FEE	\$ 40,744	\$ 42,141	\$ 41,000
10-31-40000	FRANCHISE TAX	\$ 50,608	\$ 47,260	\$ 46,000
10-31-41000	ENERGY TAX	\$ 708,288	\$ 669,790	\$ 650,000
10-31-50000	FEE IN LIEU	\$ 123,388	\$ 141,049	\$ 120,000
10-31-60000	RAPZ TAX	\$ 274,510	\$ 326,830	\$ 258,500
10-31-90000	MASS TRANSIT TAX	\$ 411,944	\$ 420,577	\$ 420,000
10-31-80000	LOCAL ROAD TAX	\$ 291,634	\$ 300,886	\$ 290,000
TOTAL REVENUE FROM TAXES		\$ 6,589,195	\$ 6,862,133	\$ 6,479,700

LICENSES & PERMITS

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-32-10000	BUSINESS LICENSES	\$ 26,214	\$ 28,489	\$ 21,000
10-32-25000	DOG LICENSES	\$ 2,995	\$ 3,654	\$ 3,000
TOTAL LICENSES & PERMITS REVENUE		\$ 29,209	\$ 32,143	\$ 24,000

INTERGOVERNMENTAL

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-33-13000	POLICE GRANT			
10-33-10000	POLICE - JAG GRANT	\$ 4,000	\$ 4,500	
10-33-56000	CLASS "C" ROAD ALLOCATION	\$ 701,764	\$ 796,907	\$ 700,000
10-33-54000	RURAL TRANS INFRA FUND	\$ 554,790	\$ 280,445	\$ 280,000
10-33-58000	STATE LIQUOR ALLOCATION	\$ 10,502		
10-33-63500	CMPO/COG GRANT			
TOTAL INTERGOVERNMENTAL REVENUE		\$ 1,271,056	\$ 1,081,852	\$ 980,000

CHARGES FOR SERVICES

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-34-13000	ZONING & SUBDIVISION FEES	\$ 254,183	\$ 275,034	\$ 70,000
10-34-25000	CENTRAL DISPATCH FEE	\$ 167,879	\$ 175,247	\$ 190,300
10-34-44000	ADMIN FEE	\$ 72,238	\$ 81,703	\$ 80,000
10-34-45000	PUBLIC SAFETY FEE	\$ 3,722		
10-34-81000	GRAVE PLOT PURCHASE	\$ 48,900	\$ 46,234	\$ 30,000
10-34-83000	GRAVE DIGGING	\$ 65,950	\$ 75,392	\$ 40,000
10-34-91000	MISC POLICE REVENUE	\$ 493	\$ 20,775	
10-34-92000	DUI OVERTIME REIMBURSEMENT	\$ 1,550	\$ 1,924	
10-34-93000	ANIMAL CONTROL IMPOUND			
TOTAL CHARGES FOR SERVICES REVENUE		\$ 614,915	\$ 676,309	\$ 410,300

JUSTICE COURT FINES				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-35-10000	JUSTICE COURT FINES	\$ 46,748	\$ 60,778	\$ 40,000
	TOAL JUSTICE COURT REVENUE	\$ 46,748	\$ 60,778	\$ 40,000

MISCELLANEOUS REVENUE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-36-10000	INTEREST - GENERAL FUND	\$ 1,018,413	\$ 1,076,111	\$ 800,000
10-36-10050	INTEREST - CVB CHECKING	\$ 68,036	\$ 111,916	\$ 70,000
10-36-11000	INTEREST - CLASS "C"	\$ 76,879	\$ 91,403	\$ 72,000
10-36-21000	HEALTH DAYS ACTIVITIES			
10-36-17000	INTEREST - LIQUOR LAW FUND	\$ 2,991	\$ 3,038	\$ 1,500
10-36-25000	TRICK OR TREAT STREET			
10-36-33000	ULGT GRANT	\$ 4,472	\$ 5,099	
10-36-60000	SURPLUS ITEMS	\$ 4,417	\$ 10,680	
10-36-51000	PARK BENCH PURCHASE	\$ 350		
10-36-91002	POLICE - EARLY INTERVENTION GRANT		\$ 4,848	
10-36-91003	POLICE - PROTECT & SERVE GRANT		\$ 3,692	
10-36-53000	MEMORIAL TREES			
10-36-90000	SUNDRY	\$ 6,231	\$ 500	\$ 500
10-36-91001	TREE GRANT	\$ 15,000		
10-36-93000	SENIOR CITIZEN LUNCH	\$ 5,649	\$ 7,156	\$ 4,500
	TOTAL MISCELLANEOUS REVENUE	\$ 1,202,438	\$ 1,314,443	\$ 948,500

ADDITIONAL REVENUE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-38-10000	STATE LIBRARY GRANT	\$ 765		
10-38-10500	LIBRARY - ILL GRANT	\$ 1,101	\$ 881	
10-38-10005	LIBRARY - WIFI ACCESS GRANT	\$ 10,486		
10-38-10003	LIBRARY - CLEF GRANT	\$ 4,777	\$ 4,610	
10-38-10004	LIBRARY - TECH GRANT	\$ 1,135		
10-38-20000	LIBRARY - FEES	\$ 11,336	\$ 10,650	\$ 9,000
10-38-30000	DONATIONS - LIBRARY	\$ 3,039	\$ 5,629	
10-38-31000	HISTORICAL SOCIETY			
10-38-32000	DONATIONS - SENIOR CITIZENS			
10-38-38000	POLICE DONATIONS	\$ 1,050	\$ 4,700	
10-38-39000	GRANT - CDBG	\$ 195,000		
10-38-41000	HISTORICAL GRANT (MUSEUM)	\$ 20,000		
10-38-42000	DONATION - HISTORICAL PRESERVATION	\$ 8,655	\$ 10,670	
10-38-43000	INCOME - ARTS COUNCIL	\$ 344	\$ 1,144	
10-38-44000	DONATION - ROYALTY	\$ 2,468		
10-38-70003	LIBRARY - ARPA BOOK GRANT			
10-38-70004	LIBRARY - HOTSPOT GRANT			
10-38-70006	GRANT - TRANSPORTATION PLANNING	\$ 90,000		
	TOTAL ADDITIONAL REVENUE	\$ 350,156	\$ 38,284	\$ 9,000

CONTRIBUTIONS & TRANSFERS					
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026	
10-39-80000	USE OF PRIOR BALANCE				
10-39-81001	USE OF PRIOR BAL - LOCAL ROAD TAX				
10-39-81000	FROM CLASS "C" ROADS				
10-39-83000	FROM GCIF				
10-39-91000	LEASE PROCEEDS				
	FROM RURAL TRANS (RTIF) FUND BAL			\$	345,000
10-39-89000	WATER RENT	\$ 30,000	\$ 30,000	\$	30,000
10-39-90000	SEWER RENT	\$ 30,000	\$ 30,000	\$	30,000
	TOTAL TRANSFERS	\$ 60,000	\$ 60,000	\$	405,000
	TAXES	\$ 6,589,195	\$ 6,862,133	\$	6,479,700
	LICENSES & PERMITS	\$ 29,209	\$ 32,143	\$	24,000
	INTERGOVERNMENTAL	\$ 1,271,056	\$ 1,081,852	\$	980,000
	CHARGES FOR SERVICES	\$ 614,915	\$ 676,309	\$	410,300
	JUSTICE COURT	\$ 46,748	\$ 60,778	\$	40,000
	MISC. REVENUE	\$ 1,202,438	\$ 1,314,443	\$	948,500
	ADDITIONAL REVENUE	\$ 350,156	\$ 38,284	\$	9,000
	TRANSFERS	\$ 60,000	\$ 60,000	\$	405,000
	REC CENTER	\$ 1,003,412	\$ 1,022,945	\$	873,000
	INCREASE TO RESERVE	\$ -		\$	-
	GOLF	\$ 1,993,911	\$ 2,314,790	\$	1,986,827
	PARK IMPACT FEES	\$ 241,823	\$ 292,846	\$	-
	FIRE/EMS	\$ 1,876,238	\$ 2,197,022	\$	1,653,460
	GENERAL FUND REVENUE GRAND TOTAL	\$ 15,279,101	\$ 15,953,545	\$	13,809,787

GENERAL FUND EXPENSE FISCAL YEAR 2026

YOUTH COUNCIL EXPENSE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4112-612	YOUTH COUNCIL - ACTIVITIES	\$ 4,911	\$ 5,475	\$ 5,975
10-4112-613	YOUTH COUNCIL - GRATUITY	\$ 750	\$ 600	\$ 750
	TOTAL YOUTH COUNCIL EXPENSE	\$ 5,661	\$ 6,075	\$ 6,725

COURT EXPENSE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4121-110	COURT - WAGES			
10-4121-130	COURT - BENEFITS			
10-4121-310	COURT - PROFESSIONAL	\$ 102,212	\$ 116,016	\$ 98,000
	TOTAL JUSTICE COURT EXPENSE	\$ 102,212	\$ 116,016	\$ 98,000

ADMINISTRATION EXPENSE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4143-110	ADMIN - WAGES - FULL-TIME	\$ 81,229	\$ 77,732	\$ 69,152
10-4143-120	ADMIN - WAGES - PART-TIME	\$ 27,529	\$ 15,651	\$ 10,142
10-4143-128	ADMIN - BANK FEES	\$ 6,568	\$ 18,985	\$ 17,500
10-4143-130	ADMIN - BENEFITS	\$ 46,020	\$ 27,234	\$ 22,382
10-4143-210	ADMIN - DUES AND SUBSCRIPTIONS	\$ 5,610	\$ 6,981	\$ 6,000
10-4143-230	ADMIN - TRAVEL AND TRAINING	\$ 8,033	\$ 5,423	\$ 10,000
10-4143-235	ADMIN - LEGAL NOTICES	\$ 671	\$ 651	
10-4143-240	ADMIN - OFFICE SUPPLIES	\$ 6,645	\$ 3,188	\$ 9,000
10-4143-242	ADMIN - NEWSLETTER			
10-4143-243	ADMIN - PHYSICALS (DRUG TEST)	\$ 169	\$ 258	\$ 100
10-4143-250	ADMIN - BUILDING MAINTENANCE	\$ 20,238	\$ 4,790	\$ 12,000
10-4143-270	ADMIN - UTILITIES	\$ 29,377	\$ 27,253	\$ 30,000
10-4143-280	ADMIN - CONTRACTED JANITORIAL SERVICES	\$ 10,600	\$ 10,030	\$ 12,000
10-4143-315	ADMIN - PROFESSIONAL SERVICES	\$ 4,134	\$ 5,185	\$ 4,500
10-4143-311	ADMIN - AUDIT SERVICES	\$ 5,750	\$ 5,313	\$ 6,000
10-4143-510	ADMIN - INSURANCE	\$ 4,032	\$ 3,986	\$ 4,025
10-4143-610	ADMIN - SUPPLIES	\$ 2,726	\$ 3,453	\$ 3,500
10-4143-620	ADMIN - SUNDRY	\$ 10,944	\$ 5,932	\$ 10,000
10-4143-739	ADMIN - MINOR EQUIPMENT 5K LESS			
10-4143-740	ADMIN - MAJOR EQUIPMENT 5K PLUS			
10-4143-741	ADMIN - IT SUPPORT	\$ 31,614	\$ 31,119	\$ 40,000
10-4143-742	ADMIN - IT EQUIPMENT	\$ 2,799		
10-4143-789	ADMIN - LOAN BASE FEE	\$ 2,000	\$ 2,000	\$ 2,000
10-4143-790	ADMIN - BUILDING PAYMENT PRINCIPAL	\$ 58,000	\$ 60,000	\$ 62,000
10-4143-791	ADMIN - BUILDING PAYMENT INTEREST	\$ 13,917	\$ 12,105	\$ 14,000
10-4143-998	ADMIN - CDBG GRANT	\$ 195,000		
10-4143-995	ADMIN - GENERAL PLAN	\$ 42,616	\$ 47,139	\$ 50,000
10-4143-701	ADMIN - MULTI-CULTURAL COMMITTEE			
10-4143-700	ADMIN - ART COUNCIL	\$ 2,028	\$ 4,423	\$ 6,500
	TOTAL ADMINISTRATIVE EXPENSE	\$ 618,249	\$ 378,831	\$ 400,801

ELECTION EXPENSE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4170-310	ELECTION - PROFESSIONAL	\$ 35,286	\$ -	\$ 36,072
	TOTAL ELECTION EXPENSE	\$ 35,286	\$ -	\$ 36,072

PLANNING EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4180-110	PLANNING - WAGES FULL-TIME	\$ 125,361	\$ 130,740	\$ 140,024
10-4180-612	PLANNING - COMMISSION MEMBER STIPEND	\$ 3,400	\$ 3,000	\$ 4,320
10-4180-130	PLANNING - BENEFITS	\$ 49,890	\$ 51,299	\$ 55,773
10-4180-210	PLANNING - DUES & SUBSCRIPTIONS			
10-4180-230	PLANNING - TRAVEL AND TRAINING	\$ 304	\$ 275	\$ 3,000
10-4180-235	PLANNING - LEG NOTICES			
10-4180-310	PLANNING - PROFESSIONAL	\$ 4,882	\$ 9,216	\$ 5,000
10-4180-610	PLANNING - SUPPLIES	\$ 530	\$ 579	\$ 1,500
10-4180-620	PLANNING - CMPO	\$ 2,088	\$ 2,720	\$ 2,500
10-4180-741	PLANNING - IT SUPPORT	\$ 15,268	\$ 19,607	\$ 25,000
10-4180-800	PLANNING - COUNTY WIDE PLANNING SERVICES	\$ 20,997	\$ 10,819	\$ 11,000
	TOTAL PLANNING & ZONING EXPENSE	\$ 222,720	\$ 228,255	\$ 248,117

POLICE EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4210-110	POLICE - WAGES	\$ 893,561	\$ 1,008,477	\$ 1,158,927
10-4210-120	POLICE - WAGES PART-TIME	\$ 35,148	\$ 47,654	\$ 76,094
10-4210-125	POLICE - OVERTIME			\$ 2,000
10-4210-127	POLICE - UNEMPLOYMENT INS		\$ 1,921	
10-4210-130	POLICE - BENEFITS	\$ 428,184	\$ 454,776	\$ 594,662
10-4210-135	POLICE - LINE-OF-DUTY DEATH PREMIUM			\$ 1,400
10-4210-131	POLICE - MENTAL HEALTH SERVICES			\$ 9,080
10-4210-140	POLICE - UNIFORMS	\$ 7,447	\$ 8,893	\$ 11,700
10-4210-210	POLICE - DUES AND SUBSCRIPTIONS	\$ 1,202	\$ 893	\$ 1,600
10-4210-230	POLICE - TRAVEL AND TRAINING	\$ 3,911	\$ 9,917	\$ 20,800
10-4210-240	POLICE - OFFICE SUPPLIES	\$ 3,687	\$ 2,878	\$ 4,500
10-4210-243	POLICE - PHYSICALS	\$ 439	\$ 1,017	\$ 3,500
10-4210-250	POLICE - BUILDING MAINTENANCE	\$ 7,303	\$ 583	\$ 8,000
10-4210-251	POLICE - FUEL ONLY	\$ 40,901	\$ 42,469	\$ 42,000
10-4210-253	POLICE - FLEET MAINTENANCE	\$ 29,948	\$ 8,362	\$ 14,000
10-4210-270	POLICE - UTILITIES	\$ 27,895	\$ 26,701	\$ 28,000
10-4210-281	POLICE - CONTRACTED JANITORIAL SERVICES	\$ 2,805	\$ 3,443	\$ 3,600
10-4210-503	POLICE - EARLY INTERVENTION GRANT		\$ 4,848	
10-4210-501	POLICE - GRANT	\$ 4,000	\$ 4,500	
10-4210-502	POLICE - LIQUOR ENFORCEMENT	\$ 29,520		
10-4210-510	POLICE - INSURANCE	\$ 4,552	\$ 1,966	\$ 4,025
10-4210-610	POLICE - SUPPLIES	\$ 5,627	\$ 6,365	\$ 12,200
10-4210-611	POLICE - WEAPONRY SUPPLIES	\$ 23,712	\$ 30,817	\$ 16,000
10-4210-612	POLICE - SPILLMAN/LEXIPOL/LCPD	\$ 13,017	\$ 17,942	\$ 17,048
10-4210-620	POLICE - SUNDRY	\$ 2,738	\$ 4,391	\$ 2,900
10-4210-708	POLICE - PROTECT AND SERVE GRANT		\$ 3,692	
10-4210-738	POLICE - EQUIP LEASE	\$ 57,568	\$ 67,478	\$ 55,000
10-4210-739	POLICE - MINOR EQUIPMENT 5K LESS	\$ 8,133	\$ 17,028	\$ 12,300
10-4210-740	POLICE - MAJOR EQUIPMENT 5K PLUS		\$ 65,676	
10-4210-741	POLICE - IT SUPPORT	\$ 12,352	\$ 42,596	
10-4210-742	POLICE - IT EQUIPMENT	\$ 22,082		\$ 47,000
10-4210-790	POLICE - BUILDING PAYMENT PRINCIPAL	\$ 37,007	\$ 37,451	\$ 37,901
10-4210-791	POLICE - BUILDING PAYMENT INTEREST	\$ 1,771	\$ 1,364	\$ 916
	TOTAL POLICE EXPENSE	\$ 1,704,510	\$ 1,924,098	\$ 2,185,153

STREET EXPENSES				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4410-110	STREET - WAGES	\$ 177,847	\$ 135,231	\$ 94,531
10-4410-120	STREETS - WAGES PART-TIME			
10-4410-115	STREET - OVERTIME PLOWING			\$ 5,000
10-4410-210	STREET - DUES AND SUBSCRIPTIONS			\$ 1,000
10-4410-130	STREET - BENEFITS	\$ 71,085	\$ 67,257	\$ 47,696
10-4410-230	STREET - TRAVEL AND TRAINING	\$ 1,445	\$ 1,701	\$ 3,000
10-4410-240	STREET - OFFICE SUPPLIES			
10-4410-243	STREET - PHYSICALS	\$ 264	\$ 217	\$ 400
10-4410-250	STREET - BUILDING MAINTENANCE	\$ 1,081	\$ 2,133	\$ 4,000
10-4410-251	STREET - FUEL ONLY	\$ 18,007	\$ 10,034	\$ 22,000
10-4410-253	STREET - FLEET MAINTENANCE	\$ 16,882	\$ 29,265	\$ 35,000
10-4410-254	STREET - STREET SIGN MAINTENANCE/REPLACEMENT	\$ 10,261	\$ 6,254	\$ 10,000
10-4410-257	STREET - STREET LIGHT REPAIR/MAINTENANCE	\$ 5,685	\$ 17,763	\$ 24,000
10-4410-270	STREET - UTILITIES	\$ 63,234	\$ 75,932	\$ 65,000
10-4410-310	STREET - PROFESSIONAL SERVICES	\$ 1,053	\$ 19,950	\$ 10,000
10-4410-510	STREET - INSURANCE	\$ 4,631	\$ 3,904	\$ 4,025
10-4410-610	STREET - SUPPLIES	\$ 812	\$ 877	\$ 2,000
10-4410-611	STREET - SALT	\$ 49,540	\$ 18,227	\$ 60,000
10-4410-612	STREET - STREET MAINTENANCE (ASPHALT)	\$ 7,342	\$ 11,632	\$ 15,000
10-4410-613	STREET - MAINTENANCE (CRACK SEAL)	\$ 5,954	\$ 29,262	\$ 40,000
10-4410-614	STREET - SIDEWALK REPAIR	\$ 25,715	\$ 49,308	\$ 50,000
10-4410-615	STREET - PROJECTS	\$ 7,768	\$ 8,035	\$ 10,000
10-4410-618	STREET - RURAL TRANS FUND (RTIF)			\$ 625,000
10-4410-619	STREET - LOCAL ROAD TAX (.25%)	\$ 411,684	\$ 92,464	\$ 290,000
10-4410-620	STREET - SUNDRY	\$ 599		
10-4410-739	STREET - MINOR EQUIPMENT 5K LESS	\$ 1,517	\$ 2,441	\$ 5,500
10-4410-740	STREET - MAJOR EQUIPMENT 5K PLUS		\$ 45,526	
10-4410-741	STREET - IT SUPPORT			
10-4410-742	STREET - IT EQUIPMENT			
10-4830-925	STREET - MASS TRANSIT TAX	\$ 411,944	\$ 420,577	\$ 420,000
10-4410-999	STREETS - TRANSPORTATION GRANT	\$ 7,725	\$ 7,827	
	TOTAL STREETS EXPENSE	\$ 1,302,075	\$ 1,055,817	\$ 1,843,152

PUBLIC WORKS EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4411-110	PW - WAGES	\$ 33,070	\$ 35,362	\$ 58,599
10-4411-130	PW - BENEFITS	\$ 18,120	\$ 18,754	\$ 30,644
10-4411-125	PW - STRAIGHT TIME			\$ 3,000
10-4411-210	PW - DUES AND SUBSCRIPTIONS			
10-4411-230	PW - TRAVEL AND TRAINING		\$ 265	\$ 1,000
10-4411-240	PW - OFFICE SUPPLIES			
10-4411-243	PW - PHYSICALS			
10-4411-250	PW - BUILDING MAINTENANCE			
10-4411-310	PW - PROFESSIONAL SERVICES			
10-4411-530	PW - SAFETY GRANT	\$ 4,506	\$ 5,100	
10-4411-610	PW - SUPPLIES	\$ 862	\$ 1,361	\$ 1,500
10-4411-620	PW - SUNDRY			
10-4411-739	PW - MINOR EQUIPMENT 5K LESS			
10-4411-740	PW - MAJOR EQUIPMENT 5K PLUS			
	TOTAL PUBLIC WORKS EXPENSE	\$ 56,558	\$ 60,842	\$ 94,743

CLASS C ROAD EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4415-730	CLASS C - INFRASTRUCTURE (NEW)			\$ 205,000
10-4415-731	CLASS C - ROAD MAINTENANCE	\$ 344,794	\$ 336,603	\$ 495,000
10-4415-740	CLASS C - ROAD MAINTENANCE EQUIPMENT	\$ 191,335	\$ 106,511	
	RURAL TRANS INFRA FUND			
	TOTAL CLASS "C" ROAD FUND EXPENSE	\$ 536,129	\$ 443,114	\$ 700,000

NON-DEPARTMENTAL EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4420-311	NON DEPT - CENTRAL DISPATCH FEE	\$ 164,081	\$ 174,205	\$ 190,300
	TOTAL NON-DEPARTMENTAL EXPENSE	\$ 164,081	\$ 174,205	\$ 190,300

PARKS EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4510-110	PARKS- WAGES FULL-TIME	\$ 125,323	\$ 137,925	\$ 143,439
10-4510-120	PARKS - WAGES PART-TIME	\$ 65,928	\$ 84,586	\$ 102,947
10-4510-130	PARKS - BENEFITS	\$ 44,955	\$ 57,917	\$ 71,776
10-4510-210	PARKS - DUES AND SUBSCRIPTIONS			\$ 200
10-4510-230	PARKS - TRAVEL AND TRAINING	\$ 1,654	\$ 2,004	\$ 4,500
10-4510-240	PARKS - OFFICE SUPPLIES			
10-4510-243	PARKS - PHYSICALS	\$ 322	\$ 180	\$ 426
10-4510-250	PARKS - BUILDING MAINTENANCE	\$ 5,463	\$ 7,491	\$ 10,000
10-4510-251	PARKS - FUEL ONLY	\$ 15,847	\$ 14,762	\$ 18,000
10-4510-253	PARKS - FLEET MAINTENANCE	\$ 8,312	\$ 14,933	\$ 18,000
10-4510-254	PARKS - GROUND MAINTENANCE	\$ 70,711	\$ 65,732	\$ 68,000
10-4510-255	PARKS - PLAYGROUND MAINTENANCE/REPAIR	\$ 747	\$ 5,449	\$ 16,000
10-4510-260	PARKS - SPLASH PAD/SKATE PARK MAINTENANCE	\$ 6,932	\$ 4,897	\$ 10,000
10-4510-270	PARKS - UTILITIES	\$ 14,662	\$ 14,771	\$ 17,000
10-4510-310	PARKS - PROFESSIONAL SERVICES	\$ 8,526	\$ 4,823	
10-4510-510	PARKS - INSURANCE	\$ 6,856	\$ 4,043	\$ 4,025
10-4510-610	PARKS - SUPPLIES	\$ 1,055	\$ 2,457	\$ 4,000
10-4510-617	PARKS - DAY OF SERVICE			\$ 1,000
10-4510-620	PARKS - SUNDRY			\$ 500
10-4510-625	PARKS - TREE COMMITTEE	\$ 971	\$ 1,010	\$ 1,000
10-4510-626	PARKS - TREE GRANT	\$ 15,000		
10-4510-729	PARKS - COUNTY TRAILS COORDINATOR	\$ 6,599	\$ 3,385	\$ 3,385
10-4510-732	PARKS - CAPITAL IMPROVEMENTS			\$ 7,000
10-4510-739	PARKS - MINOR EQUIPMENT 5K LESS	\$ 934	\$ 4,814	\$ 8,400
10-4510-740	PARKS - MAJOR EQUIPMENT 5K PLUS	\$ 36,170	\$ 57,131	
10-4510-745	PARKS - BACKFLOW TESTING		\$ 1,364	\$ 1,500
10-4510-800	PARKS - RAPZ PROJECT	\$ 271,334	\$ 260,694	\$ 205,000
10-4510-811	PARKS- FORRESTER ACRES EXPANSION			\$ -
	TOTAL PARKS EXPENSE	\$ 708,301	\$ 750,368	\$ 716,098

CIVIC CENTER				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4560-250	CIVIC - BUILDING MAINTENANCE	\$ 4,281	\$ 3,288	\$ 7,000
10-4560-270	CIVIC - UTILITIES	\$ 13,587	\$ 13,394	\$ 14,000
10-4560-279	CIVIC - SUPPLIES (JANITORIAL)	\$ 186	\$ 154	\$ 550
10-4560-280	CIVIC - CONTRACTED JANITORIAL SERVICES	\$ 5,372	\$ 5,984	\$ 5,500
	TOTAL CIVIC CENTER EXPENSE	\$ 23,426	\$ 22,820	\$ 27,050

CITY CELEBRATIONS				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4561-590	HEALTH DAYS CELEBRATION	\$ 21,461	\$ 18,110	\$ 18,000
10-4561-591	AMBASSADOR PROGRAM	\$ 3,802	\$ 4,825	\$ 3,500
10-4561-610	EASTER EGG HUNT	\$ 252	\$ 232	\$ 250
10-4561-611	CONCERT/MOVIES IN PARK			
10-4561-612	CHRISTMAS LIGHTS			\$ 1,000
10-4561-616	CHILDRENS THEATER	\$ 6,995	\$ 7,640	\$ 7,700
10-4561-617	TRICK OR TREAT STREET		\$ 560	\$ 250
	TOTAL CELEBRATION EXPENSE	\$ 32,510	\$ 31,367	\$ 30,700

SENIOR CENTER				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4562-250	SEN CIT - BUILDING MAINTENANCE	\$ 4,196	\$ 5,632	\$ 7,000
10-4562-280	SEN CIT - UTILITIES	\$ 7,393	\$ 6,920	\$ 7,400
10-4562-279	SEN CIT - SUPPLIES (JANITORIAL)	\$ 1,093	\$ 952	\$ 500
10-4562-270	SEN CIT - CONTRACTED JANITORIAL SERVICES		\$ 225	\$ 1,500
10-4562-611	SEN CIT - MEALS	\$ 10,912	\$ 13,005	\$ 14,000
10-4562-630	SEN CIT - ENTERTAINMENT			
	TOTAL SENIOR CITIZEN EXPENSE	\$ 23,594	\$ 26,734	\$ 30,400

YOUTH CENTER				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4563-250	YC - BUILDING MAINTENANCE	\$ 2,850	\$ 4,494	\$ 7,000
10-4563-270	YC - UTILITIES	\$ 7,747	\$ 6,235	\$ 7,800
10-4563-279	YC - SUPPLIES (JANITORIAL)			\$ 500
10-4563-280	YC - CONTRACTED JANITORIAL SERVICES	\$ 3,570	\$ 3,723	\$ 4,000
	TOTAL YOUTH CENTER EXPENSE	\$ 14,167	\$ 14,452	\$ 19,300

HISTORICAL EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4564-250	HISTORICAL SOCIETY - CABIN MAINTENANCE & REPAIR	\$ 5,052		\$ 2,000
10-4564-270	HISTORICAL SOCIETY- UTILITIES	\$ 1,518	\$ 2,141	\$ 2,000
10-4564-300	HISTORICAL SOCIETY - GRANT COORDINATOR CONTRACT			
10-4564-500	HISTORICAL SOCIETY- ACTIVITIES (FOUNDERS & HEALTH DAYS)	\$ 1,253	\$ 1,859	\$ 1,000
10-4564-550	HISTORICAL SOCIETY - GRANTS MATCH (CLG & USHRAB)			
10-4564-560	HISTORICAL SOCIETY - TRAINING			\$ 400
10-4564-570	HISTORICAL SOCIETY - WEBSITE HOSTING		\$ 365	\$ 350
10-4564-580	HISTORICAL SOCIETY - SUPPLIES		\$ 140	
10-4564-600	HISTORICAL SOCIETY - ADMINISTRATION			
10-4564-650	HISTORICAL SOCIETY - APPLICATIONS HISTORIC REGISTER			
10-4564-670	HISTORICAL SOCIETY - PLAQUES, MARKERS & DISPLAYS			
10-4564-742	HISTORICAL SOCIETY - MERCANTILE REMODEL	\$ 67,745	\$ 103,931	\$ 50,000
10-4564-680	HISTORICAL SOCIETY - GRANT MATCH			
	TOTAL HISTORICAL EXPENSE	\$ 75,568	\$ 108,436	\$ 55,750

LIBRARY EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4580-115	LIBRARY - WAGES	\$ 112,737	\$ 125,071	\$ 132,288
10-4580-120	LIBRARY - WAGES PART-TIME	\$ 94,084	\$ 107,546	\$ 134,140
10-4580-130	LIBRARY - BENEFITS	\$ 61,550	\$ 68,541	\$ 74,985
10-4580-210	LIBRARY - BOOKS	\$ 17,740	\$ 23,200	\$ 20,000
10-4580-211	LIBRARY - DUES AND SUBSCRIPTIONS	\$ 8,402	\$ 2,194	\$ 2,500
10-4580-212	LIBRARY - ELECTRONIC MEDIA	\$ 3,497	\$ 3,560	\$ 4,000
10-4580-213	LIBRARY - PROGRAMS	\$ 7,757	\$ 9,908	\$ 8,500
10-4580-230	LIBRARY - TRAVEL AND TRAINING	\$ 1,312	\$ 2,527	\$ 3,000
10-4580-240	LIBRARY - OFFICE SUPPLIES	\$ 2,931	\$ 5,670	\$ 5,000
10-4580-250	LIBRARY - BUILDING MAINTENANCE	\$ 11,354	\$ 6,229	\$ 10,000
10-4580-270	LIBRARY - UTILITIES	\$ 16,114	\$ 18,132	\$ 21,000
10-4580-278	LIBRARY - CONTRACTED JANITORIAL SERVICES	\$ 10,948	\$ 10,268	\$ 12,000
10-4580-279	LIBRARY - SUPPLIES (JANITORIAL)		\$ 594	\$ 2,500
10-4580-310	LIBRARY - PROFESSIONAL SERVICES			
10-4580-500	LIBRARY - GRANT	\$ 4,895	\$ 4,610	
10-4580-501	LIBRARY - GRANT CHILDREN'S BOOKS			
10-4580-791	LIBRARY - WIFI ACCESS GRANT	\$ 10,486		
10-4580-503	LIBRARY- ARPA BOOK GRANT			
10-4580-504	LIBRARY - TECH GRANT			
10-4580-510	LIBRARY - INSURANCE	\$ 4,032	\$ 4,004	\$ 4,025
10-4580-620	LIBRARY - SUNDRY	\$ 1,093	\$ 674	\$ 1,200
10-4580-731	LIBRARY - FURNISHINGS		\$ 17,159	\$ 12,148
10-4580-735	LIBRARY - MINOR EQUIPMENT 5K LESS	\$ 9,119	\$ 6,269	\$ 4,000
10-4580-740	LIBRARY - MAJOR EQUIPMENT 5K PLUS			
10-4580-741	LIBRARY - IT SUPPORT	\$ 10,052	\$ 15,839	\$ 20,000
10-4580-742	LIBRARY - IT EQUIPMENT	\$ 12,781		
10-4580-780	LIBRARY - ELEVATOR SERVICE CONTRACT	\$ 2,280	\$ 2,349	\$ 2,500
10-4580-793	LIBRARY - BUILDING PAYMENT PRINCIPAL	\$ 36,000	\$ 37,000	\$ 38,000
10-4580-794	LIBRARY - BUILDING PAYMENT INTEREST	\$ 8,417	\$ 4,990	\$ 8,417
10-4580-796	LIBRARY - LOAN AGENT FEE	\$ 1,500	\$ 1,500	\$ 1,500
	TOTAL LIBRARY EXPENSE	\$ 449,081	\$ 477,834	\$ 521,703

CEMETERY EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4590-110	CEMETERY - WAGES	\$ 61,371	\$ 68,492	\$ 75,533
10-4590-120	CEMETERY WAGES PART-TIME			\$ 17,638
10-4590-130	CEMETERY - BENEFITS	\$ 14,275	\$ 15,256	\$ 20,154
10-4590-210	CEMETERY - DUES AND SUBSCRIPTIONS			
10-4590-230	CEMETERY - TRAVEL AND TRAINING	\$ 294	\$ 805	\$ 1,500
10-4590-240	CEMETERY - OFFICE SUPPLIES			
10-4590-243	CEMETERY - PHYSICALS			
10-4590-250	CEMETERY - BUILDING MAINTENANCE	\$ 167	\$ 1,951	\$ 3,000
10-4590-251	CEMETERY - FUEL ONLY	\$ 3,124	\$ 1,772	\$ 3,500
10-4590-253	CEMETERY - FLEET MAINTENANCE	\$ 1,866	\$ 2,918	\$ 3,000
10-4590-254	CEMETERY - GROUNDS MAINTENANCE	\$ 19,016	\$ 32,731	\$ 32,500
10-4590-270	CEMETERY - UTILITIES	\$ 5,277	\$ 5,257	\$ 5,300
10-4590-310	CEMETERY - PROFESSIONAL SERVICES	\$ 3,089	\$ 13,858	\$ 500
10-4590-510	CEMETERY - INSURANCE	\$ 4,032	\$ 3,986	\$ 4,025
10-4590-610	CEMETERY - SUPPLIES	\$ 308	\$ 979	\$ 2,000
10-4590-620	CEMETERY - SUNDRY			\$ 500
10-4590-732	CEMETERY - CAPITAL IMPROVEMENTS	\$ 40,800		
10-4590-739	CEMETERY - MINOR EQUIPMENT 5K LESS	\$ 840	\$ 989	\$ 1,000
10-4590-740	CEMETERY - MAJOR EQUIPMENT 5K PLUS			
	TOTAL CEMETERY EXPENSE	\$ 154,459	\$ 148,994	\$ 170,150

TRANSFERS EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4830-911	TRANSFER TO DEBT SERVICE			
10-4830-912	INCREASE TO FUND BALANCE	\$ 2,355,833	\$ 640,072	
10-4830-925	TRANSFER FOR MASS TRANSIT			
10-4830-918	TRANSFER TO GCIF	\$ 1,350,000	\$ 2,000,000	\$ 58,009
	TOTAL TRANSFER EXPENSE	\$ 3,705,833	\$ 2,640,072	\$ 58,009

GRAND TOTAL EXPENSES	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
YOUTH COUNCIL	\$ 5,661	\$ 6,075	\$ 6,725
JUSTICE COURT	\$ 102,212	\$ 116,016	\$ 98,000
ADMINISTRATIVE	\$ 618,249	\$ 378,831	\$ 400,801
ELECTION	\$ 35,286	\$ -	\$ 36,072
PLANNING	\$ 222,720	\$ 228,255	\$ 248,117
POLICE	\$ 1,704,510	\$ 1,924,098	\$ 2,185,153
STREETS	\$ 1,302,075	\$ 1,055,817	\$ 1,843,152
PUBLIC WORKS	\$ 56,558	\$ 60,842	\$ 94,743
CLASS "C" ROAD FUNDS	\$ 536,129	\$ 443,114	\$ 700,000
NON-DEPARTMENTAL	\$ 164,081	\$ 174,205	\$ 190,300
PARKS	\$ 708,301	\$ 750,368	\$ 716,098
CIVIC CENTER	\$ 23,426	\$ 22,820	\$ 27,050
CELEBRATIONS	\$ 32,510	\$ 31,367	\$ 30,700
SENIOR CENTER	\$ 23,594	\$ 26,734	\$ 30,400
YOUTH CENTER	\$ 14,167	\$ 14,452	\$ 19,300
HISTORICAL SOCIETY	\$ 75,568	\$ 108,436	\$ 55,750
LIBRARY	\$ 449,081	\$ 477,834	\$ 521,703
CEMETERY	\$ 154,459	\$ 148,994	\$ 170,150
TRANSFERS	\$ 3,705,833	\$ 2,640,072	\$ 58,009
FIRE/EMS	\$ 2,445,357	\$ 3,015,173	\$ 3,054,077
RECREATION	\$ 1,168,132	\$ 1,271,960	\$ 1,336,660
GOLF	\$ 1,731,192	\$ 2,004,564	\$ 1,986,827
PARK IMPACT FEES	\$ -	\$ 1,053,518	\$ -
GENERAL FUND EXPENSE GRAND TOTAL	\$ 15,279,101	\$ 15,953,545	\$ 13,809,787
GENERAL FUND REVENUE GRAND TOTAL	\$ 15,279,101	\$ 15,953,545	\$ 13,809,787
DIFFERENCE (+/-)	\$ -	\$ -	\$ -

FIRE/EMS BUDGET FISCAL YEAR 2026

REVENUE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-33-40000	CACHE CO. FIRE CONTRACT	\$ 108,492	\$ 94,602	\$ 94,602
10-33-42000	AMALGA FIRE ASSESSMENT	\$ 15,424	\$ 15,886	\$ 15,886
10-33-42500	RICHMOND FIRE CONTRACT	\$ 100,400	\$ 101,888	\$ 105,964
10-33-41500	AMBULANCE REVENUE	\$ 1,254,997	\$ 1,346,394	\$ 1,250,000
10-33-43300	EXTRICATION CONTRACT			
10-34-26000	FIRE DEPARTMENT FEES			
10-33-43500	QUICK RESPONSE CONTRACT	\$ 5,416	\$ 5,000	
10-33-44000	HYDE PARK FIRE ASSESSMENT	\$ 180,336	\$ 187,008	\$ 187,008
10-33-45000	WILDLAND FIRE GRANT	\$ 169,597	\$ 402,329	
10-33-60000	BEMS GRANT	\$ 27,330	\$ 30,605	
10-33-61000	UTAH FIRE DEPT GRANT	\$ 9,570	\$ 7,559	
10-33-62000	FEMA GRANT			
10-33-69000	GRANT - HAZMAT	\$ 3,676		
10-33-71000	PER CAPITA GRANT		\$ 5,751	
10-34-20000	WILDFIRE INCOME			
10-38-33000	FIRE DEPARTMENT DONATIONS	\$ 1,000		
	TOTAL FIRE - EMS REVENUE	\$ 1,876,238	\$ 2,197,022	\$ 1,653,460

EXPENSE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
10-4220-110	FIRE - WAGES	\$ 1,010,910	\$ 1,094,611	\$ 1,305,743
10-4220-115	FIRE - WAGES PART-TIME	\$ 516,420	\$ 643,357	\$ 447,490
10-4220-125	FIRE - WAGES WILDFIRE	\$ 19,408		
10-4220-117	FIRE - OVERTIME/CALL BACK			
10-4220-130	FIRE - BENEFITS	\$ 378,580	\$ 491,371	\$ 661,855
10-4220-135	FIRE - LINE-OF-DUTY DEATH PREMIUM			\$ 1,100
10-4220-131	FIRE - MENTAL HEALTH SERVICES			\$ 7,280
10-4220-140	FIRE - UNIFORM	\$ 12,067	\$ 39,735	\$ 20,000
10-4220-210	FIRE - DUES AND SUBSCRIPTIONS	\$ 1,727	\$ 767	\$ 2,000
10-4220-230	FIRE - TRAVEL AND TRAINING	\$ 23,474	\$ 22,985	\$ 16,000
10-4220-240	FIRE - OFFICE SUPPLIES	\$ 1,122	\$ 1,235	\$ 2,000
10-4220-243	FIRE - PHYSICALS	\$ 291	\$ 9,997	\$ 22,000
10-4220-245	FIRE - CREDIT CARD FEES	\$ 6,567	\$ 18,985	\$ 15,000
10-4220-250	FIRE - BUILDING MAINTENANCE	\$ 11,483	\$ 27,539	\$ 15,000
10-4220-251	FIRE - FUEL ONLY	\$ 30,751	\$ 27,946	\$ 45,000
10-4220-253	FIRE - FLEET MAINTENANCE	\$ 28,086	\$ 36,052	\$ 35,000
10-4220-270	FIRE - UTILITIES	\$ 23,217	\$ 25,239	\$ 23,000
10-4220-310	FIRE - PROFESSIONAL SERVICES		\$ 92	
10-4220-311	FIRE - AUDIT SERVICES	\$ 5,750	\$ 5,313	\$ 6,000
10-4220-500	FIRE - FEMA GRANT	\$ 9,109		
10-4220-501	FIRE - UTAH FIRE GRANT	\$ 14,418	\$ 7,569	
10-4220-743	FIRE - BEMS GRANT	\$ 16,576	\$ 38,466	
10-4220-745	FIRE - SAFER GRANT			
10-4220-510	FIRE - INSURANCE	\$ 4,617	\$ 3,986	\$ 4,025
10-4220-610	FIRE - SUPPLIES	\$ 5,158	\$ 5,084	\$ 6,000
10-4220-611	FIRE - GROCERIES	\$ 5,502	\$ 4,815	\$ 5,000
10-4220-619	FIRE- WILDFIRE EXPENSE	\$ 8,175	\$ 46,134	
10-4220-737	FIRE - PER CAPITA GRANT		\$ 5,755	
10-4220-738	FIRE- EQUIPMENT LEASE	\$ 46,234	\$ 46,234	\$ 47,384
10-4220-739	FIRE - MINOR EQUIPMENT 5K LESS	\$ 44,059	\$ 19,393	
10-4220-740	FIRE - MAJOR EQUIPMENT 5K PLUS		\$ 141,621	
10-4220-747	FIRE - IT SUPPORT	\$ 43,535	\$ 49,096	\$ 45,000
10-4220-748	FIRE - IT EQUIPMENT	\$ 3,207		
10-4220-800	FIRE - EMERGENCY MANAGEMENT	\$ 17,302	\$ 9,652	\$ 5,000
10-4220-801	FIRE - MEDICAL CONTROL CONTRACT	\$ 13,200	\$ 13,200	\$ 13,200
10-4220-802	FIRE- BILLING	\$ 74,184	\$ 83,051	\$ 84,000
10-4220-803	FIRE - MEDICAL SUPPLIES	\$ 63,236	\$ 65,104	\$ 60,000
10-4220-804	FIRE - MEDICAID	\$ 36,181	\$ 30,789	\$ 35,000
10-4220-805	FIRE - BAD DEBT WRITE-OFF	\$ (29,189)		\$ 125,000
	TOTAL FIRE - EMS DEPT EXPENSE	\$ 2,445,357	\$ 3,015,173	\$ 3,054,077
		\$ (569,119)	\$ (818,151)	\$ (1,400,617)

PARK IMPACT BUDGET FY2026

REVENUE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
25-34-10000	PARK IMPACT - INTEREST	\$ 29,163	\$ 29,733	\$ -
25-34-12000	PARK IMPACT - IMPACT FEES	\$ 212,660	\$ 263,113	\$ -
25-34-13000	PARK IMPACT - USE OF FUND BALANCE			\$ -
	PARK IMPACT FEE REVENUE	\$ 241,823	\$ 292,846	\$ -

EXPENSE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
25-4000-799	PARK IMPACT - CAPITAL IMPROVEMENTS	\$ -	\$ 1,053,518	\$ -
	PARK IMPACT FEE EXPENSES	\$ -	\$ 1,053,518	\$ -

RECREATION BUDGET FY2026

REVENUE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
22-34-50000	PASSES	\$ 278,313	\$ 307,300	\$ 265,000
22-34-50500	COMBO PASSES	\$ 24,782	\$ 20,667	\$ 22,500
22-34-51000	BLDG RENTAL	\$ 50,222	\$ 49,878	\$ 40,000
22-34-51500	CLEANING DEPOSIT			\$ 500
22-34-74000	PARK RENTAL	\$ 21,263	\$ 19,834	\$ 15,000
22-34-60000	YOUTH SPORTS	\$ 150,284	\$ 150,466	\$ 135,000
22-34-75050	JR BOBCAT BASKETBALL	\$ 28,800	\$ 23,035	\$ 22,500
22-34-75600	DANCE	\$ 121,650	\$ 119,057	\$ 105,000
22-34-75650	TUMBLING	\$ 37,787	\$ 33,364	\$ 30,000
22-34-75800	MARTIAL ARTS	\$ 21,376	\$ 22,538	\$ 22,500
22-34-75810	WRESTLING	\$ 3,425	\$ 2,620	\$ 2,500
22-34-75900	PERSONAL TRAINING	\$ 1,385	\$ 3,910	\$ 3,000
22-34-75920	PICKLE BALL	\$ 38,485	\$ 47,872	\$ 30,000
22-34-75950	MISC PROGRAMS	\$ 78,702	\$ 89,303	\$ 65,000
22-34-75955	FUN RUNS AND RACES	\$ 20,247	\$ 19,490	\$ 18,000
22-34-65000	ADULT SPORTS	\$ 117,521	\$ 109,080	\$ 95,000
22-34-78600	EQUIPMENT SALES	\$ 4,307	\$ 4,531	\$ 1,500
22-34-99000	INTEREST INCOME	\$ 4,863		
22-34-78900	RAPZ TAX RECEIVED			
TOTAL RECREATION CENTER REVENUE		\$ 1,003,412	\$ 1,022,945	\$ 873,000

EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
22-4560-110	REC - WAGES FULL-TIME	\$ 232,186	\$ 286,169	\$ 324,964
22-4560-120	REC - WAGES PART-TIME	\$ 131,280	\$ 132,130	\$ 140,776
22-4560-130	REC - UNEMPLOYMENT INS	\$ 49		
22-4560-130	REC - BENEFITS	\$ 118,957	\$ 135,069	\$ 150,082
22-4560-210	REC - DUES AND SUBSCRIPTIONS	\$ 735	\$ 960	\$ 1,000
22-4560-230	REC - TRAVEL AND TRAINING	\$ 4,918	\$ 5,794	\$ 8,000
22-4560-235	REC - ADVERTISING	\$ 4,206	\$ 4,303	\$ 5,000
22-4560-240	REC - OFFICE SUPPLIES	\$ 5,440	\$ 7,656	\$ 9,000
22-4560-245	REC - BANK FEES	\$ 18,080	\$ 19,184	\$ 18,100
22-4560-250	REC - BUILDING MAINTENANCE	\$ 5,272	\$ 7,656	\$ 7,500
22-4560-251	REC - FUEL ONLY	\$ 1,251	\$ 1,159	\$ 1,500
22-4560-253	REC - FLEET MAINTENANCE	\$ 415		\$ 1,500
22-4560-270	REC- UTILITIES	\$ 6,269	\$ 6,466	\$ 6,500
22-4560-310	REC - PROFESSIONAL SERVICES	\$ 14,506	\$ 150	\$ 1,500
22-4560-311	REC - AUDIT SERVICES	\$ 5,750	\$ 5,413	\$ 6,000
22-4560-312	REC - AEROBICS INSTRUCTION	\$ 37,616	\$ 36,647	\$ 42,500
22-4560-314	REC - PERSONAL TRAINING	\$ 928	\$ 497	\$ 2,100
22-4560-315	REC - MARTIAL ARTS INSTRUCTION	\$ 12,478	\$ 13,717	\$ 13,500
22-4560-318	REC - PICKLEBALL	\$ 24,675	\$ 32,786	\$ 19,500
22-4560-510	REC - INSURANCE	\$ 28,225	\$ 27,905	\$ 28,171
22-4560-610	REC - SUPPLIES	\$ 10,360	\$ 14,375	\$ 13,500
22-4560-611	REC - SWIM PASSES	\$ 5,371	\$ 4,546	\$ 5,000
22-4560-619	REC - JR BOBCAT BBALL	\$ 20,160	\$ 15,633	\$ 16,000
22-4560-618	REC - MISC SERVICES	\$ 715	\$ 800	
22-4560-621	REC - SCHOOL DISTRICT	\$ 119,258	\$ 123,556	\$ 125,467
22-4560-623	REC - TUMBLING INSTRUCTION	\$ 23,267	\$ 22,054	\$ 19,500
22-4560-624	REC - FUN RUNS AND RACES	\$ 13,447	\$ 10,948	\$ 13,000
22-4560-626	REC - DANCE INSTRUCTION	\$ 77,844	\$ 76,924	\$ 70,000
22-4560-627	REC - MISC PROGRAMS	\$ 39,366	\$ 49,745	\$ 37,500
22-4560-628	REC - YOUTH SPORTS	\$ 26,840	\$ 29,303	\$ 28,500
22-4560-629	REC - YOUTH SERVICES	\$ 31,307	\$ 34,421	\$ 35,000
22-4560-630	REC- ADULT SPORTS	\$ 8,727	\$ 9,998	\$ 8,000
22-4560-631	REC - ADULT SERVICES	\$ 63,544	\$ 66,710	\$ 67,500
22-4560-660	REC - CLEANING REFUNDS			\$ 500
22-4560-731	REC - EQUIPMENT (RAPZ)			
22-4560-739	REC - MINOR EQUIPMENT 5K LESS	\$ 31,145	\$ 44,761	\$ 40,000
22-4560-740	REC - MAJOR EQUIPMENT 5K PLUS	\$ 20,810	\$ 25,168	\$ 40,000
22-4560-741	REC - IT SUPPORT	\$ 9,819	\$ 19,357	\$ 30,000
22-4560-742	REC - IT EQUIPMENT	\$ 12,916		
	TOTAL RECREATION CENTER EXPENSE	\$ 1,168,132	\$ 1,271,960	\$ 1,336,660

BIRCH CREEK GOLF FY2026

REVENUE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
55-34-71100	GREEN FEES	\$ 980,971	\$ 1,136,836	\$ 1,000,000
55-34-71200	CLUBHOUSE RENTAL	\$ 12,300	\$ 10,800	\$ 12,000
55-34-71500	DRIVING RANGE FEE	\$ 109,213	\$ 136,375	\$ 100,000
55-34-71600	GOLF CART RENTAL	\$ 389,096	\$ 430,296	\$ 375,000
55-34-71610	PULL CART RENTAL	\$ 7,160	\$ 9,717	\$ 8,000
55-34-71710	JR GOLF CLINICS	\$ 11,180	\$ 7,018	
55-34-88000	CAFÉ RENTAL	\$ 2,500	\$ 3,500	\$ 3,500
55-34-89000	VERIZON TOWER LEASE	\$ 15,814	\$ 16,288	\$ 16,127
55-34-91100	SNACK BAR SALES	\$ 18,601	\$ 18,846	\$ 21,000
55-34-92100	PRO SHOP SALES	\$ 437,469	\$ 497,414	\$ 450,000
55-34-92200	ADVERTISEMENTS	\$ 7,450	\$ 13,000	\$ 1,200
55-36-50000	SALE OF SURPLUS		\$ 31,931	
55-36-90000	SUNDRY	\$ 2,157	\$ 2,769	
	TOTAL GOLF REVENUE	\$ 1,993,911	\$ 2,314,790	\$ 1,986,827

EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
55-5500-110	GOLF - WAGES FULL-TIME	\$ 318,592	\$ 350,031	\$ 352,062
55-5500-120	GOLF - WAGES SEASONAL	\$ 172,631	\$ 179,283	\$ 185,500
55-5500-123	GOLF - WAGES PRO SHOP	\$ 159,114	\$ 168,210	\$ 169,600
55-5500-127	GOLF - UNEMPLOYMENT INSURANCE			
55-5500-130	GOLF - BENEFITS	\$ 180,088	\$ 185,666	\$ 205,148
55-5500-140	GOLF - UNIFORMS	\$ 2,427	\$ 2,970	\$ 3,000
55-5500-210	GOLF- DUES AND SUBSCRIPTIONS	\$ 3,102	\$ 2,681	\$ 4,400
55-5500-230	GOLF - TRAVEL AND TRAINING	\$ 2,261	\$ 7,571	\$ 7,000
55-5500-235	GOLF - ADVERTISING	\$ 12,094	\$ 5,052	\$ 6,500
55-5500-240	GOLF - OFFICE SUPPLIES	\$ 3,958	\$ 4,541	\$ 4,500
55-5500-245	GOLF - CREDIT CARD FEES	\$ 54,256	\$ 50,860	\$ 65,000
55-5500-250	GOLF - BUILDING SUPPLIES/MAINT	\$ 15,424	\$ 31,433	\$ 17,000
55-5500-251	GOLF - FUEL ONLY	\$ 40,569	\$ 40,308	\$ 42,000
55-5500-253	GOLF - FLEET MAINTENANCE	\$ 43,265	\$ 32,086	\$ 47,500
55-5500-254	GOLF - COURSE MAINTENANCE	\$ 105,755	\$ 107,926	\$ 106,000
55-5500-270	GOLF - UTILITIES	\$ 66,731	\$ 75,969	\$ 68,000
55-5500-310	GOLF - PROFESSIONAL SERVICES			
55-5500-480	GOLF - CLINIC EXPENSE	\$ 7,826	\$ 4,515	
55-5500-311	GOLF - AUDIT SERVICES	\$ 5,749	\$ 5,313	\$ 6,000
55-5500-510	GOLF - INSURANCE	\$ 28,767	\$ 28,021	\$ 28,171
55-5500-620	GOLF - SUNDRY	\$ 2,543	\$ 4,523	\$ 4,000
55-5500-736	GOLF - COURSE SUPPLIES	\$ 28,099	\$ 26,934	\$ 20,000
55-5500-739	GOLF - MINOR EQUIPMENT 5K LESS	\$ 6,765	\$ 7,952	\$ 8,000
55-5500-740	GOLF - MAJOR EQUIPMENT 5K PLUS	\$ 5,650	\$ 249,126	\$ 120,837
55-5500-741	GOLF - IT SUPPORT	\$ 12,817	\$ 18,662	\$ 22,000
55-5500-742	GOLF - IT EQUIPMENT	\$ 2,533		
55-5500-745	GOLF - CAPITAL IMPROVEMENT PROJECTS	\$ 59,891	\$ 9,900	\$ 92,568
55-5500-747	GOLF - PRO SHOP MERCHANDISE	\$ 340,169	\$ 354,918	\$ 350,000
55-5500-750	GOLF - SOIL SAMPLES	\$ 220	\$ 240	\$ 1,500
55-5500-751	GOLF - SNACK BAR EXPENSE	\$ 13,333	\$ 13,334	\$ 14,000
55-5500-790	GOLF - BUILDING PAYMENT PRINCIPAL	\$ 33,888	\$ 34,295	\$ 34,707
55-5500-791	GOLF - BUILDING PAYMENT INTEREST	\$ 1,622	\$ 1,249	\$ 838
55-5500-798	GOLF - CELL TOWER PROPERTY TAX	\$ 1,053	\$ 995	\$ 996
	TOTAL GOLF FUND EXPENSE	\$ 1,731,192	\$ 2,004,564	\$ 1,986,827
				\$ -

GENERAL CAPITAL IMPROVEMENT FUND (GCIF) FY2026

REVENUE

ACCT#	DESCRIPTION		FY2024 ACTUAL		FY2025 ESTIMATE	FY2026
40-36-10000	GCIF - INTEREST	\$	43,925	\$	41,246	\$ 40,000
40-36-13000	GCIF - TRANSFER IN FROM GF	\$	1,350,000	\$	2,000,000	\$ 58,009
	TOTAL GCIF REVENUE	\$	1,393,925	\$	2,041,246	\$ 98,009

EXPENSE

ACCT#	DESCRIPTION		FY2024 ACTUAL		FY2025 ESTIMATE	FY2026
40-4000-927	GCIF - TRANSFER OUT TO GF					
40-4000-741	GCIF - PROJECTS	\$	291,254			\$ 5,336
40-4000-928	GCIF - LAND			\$	527,070	
40-4000-740	GCIF - CAPITAL EQUIPMENT	\$	944,492	\$	143,466	\$ 120,025
	TOTAL GCIF EXPENSE	\$	1,235,746	\$	670,536	\$ 125,361

SOLID WASTE BUDGET FY2026

REVENUE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
21-34-43000	SOLID WASTE - COLLECTION FEES	\$ 1,593,779	\$ 1,643,835	\$ 1,643,276
21-34-21000	SOLID WASTE - INTEREST			
21-36-90000	SOLID WASTE-SUNDRY			

TOTAL SOLID WASTE REVENUE **\$ 1,593,779** **\$ 1,643,835** **\$ 1,643,276**

SOLID WASTE EXPENSE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
21-5100-110	SOLID WASTE - WAGES		\$ 63,742	\$ 129,150
21-5100-120	SOLID WASTE - WAGES (PART-TIME)			\$ 10,142
21-5100-130	SOLID WASTE - BENEFITS		\$ 33,573	\$ 68,313
21-5100-240	SOLID WASTE - OFFICE SUPPLIES		\$ 12,111	\$ 13,000
21-5100-253	SOLID WASTE - FLEET MAINT		\$ 21	\$ 15,000
21-5100-310	SOLID WASTE - PROFESSIONAL SERVICES			
21-5100-311	SOLID WASTE - AUDIT		\$ 5,313	\$ 6,000
21-5100-315	SOLID WASTE - LANDFILL FEES	\$ 155,426	\$ 181,377	\$ 196,000
21-5100-316	SOLID WASTE - RECYCLING FEES			
21-5100-317	SOLID WASTE - CARRIER CONTRACT	\$ 897,164	\$ 980,541	\$ 996,000
21-5100-510	SOLID WASTE - INSURANCE		\$ 27,905	\$ 28,171
21-5100-620	SOLID WASTE - SUNDRY			\$ 2,000
21-5100-739	SOLID WASTE - CAN PURCHASE	\$ 406,864	\$ 61,081	\$ 75,000
21-5100-740	SOLID WASTE - MAJOR EQUIPMENT			\$ 12,500
21-5100-741	SOLID WASTE - MINOR EQUIPMENT			\$ 64,000
21-5100-746	SOLID WASTE - IT SUPPORT		\$ 22,504	\$ 28,000

TOTAL SOLID WASTE EXPENSE **\$ 1,459,454** **\$ 1,388,168** **\$ 1,643,276**

WATER ENTERPRISE BUDGET FY2026

REVENUE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
51-36-19000	RECONNECT & MISC	\$ 10,314	\$ 10,584	\$ 5,000
51-36-21000	INTEREST	\$ 253,420	\$ 244,500	\$ 200,000
51-36-90000	SUNDRY	\$ 15,377	\$ 12,688	
51-36-91000	ARPA GRANT			
51-36-98000	CONTRIBUTED CAPITAL	\$ 592,664		
51-37-11000	RESIDENTIAL WATER SALES	\$ 2,499,052	\$ 3,212,827	\$ 2,700,000
51-37-14000	IRRIGATION FEE	\$ 22,814	\$ 27,840	\$ 21,702
51-37-16000	WATER TAPPAGES	\$ 88,340	\$ 125,435	\$ 20,000
51-37-18000	DEDICATION PAYMENTS	\$ 627,225	\$ 632,229	
51-37-18550	INTEREST ON POLICE LOAN	\$ 1,771	\$ 1,364	\$ 916
51-37-18650	INTEREST ON GOLF CLUB HOUSE LOAN	\$ 1,656	\$ 1,249	\$ 838
51-37-18700	GRANT - IRRIGATION METERING		\$ 58,637	\$ -
TOTAL WATER FUND REVENUE		\$ 4,112,633	\$ 4,327,353	\$ 2,948,456

EXPENSE					
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026	
51-5100-110	WATER - WAGES FULL-TIME	\$ 384,911	\$ 396,151	\$	395,423
51-5100-115	WATER - WAGES SEASONAL	\$ 7,463	\$ 7,722	\$	10,142
51-5100-125	WATER - STRAIGHT TIME			\$	3,000
51-5100-127	WATER - UNEMPLOYMENT BENEFITS				
51-5100-128	WATER - BANK CARD FEES	\$ 21,864	\$ 18,985	\$	22,000
51-5100-130	WATER - BENEFITS	\$ 159,653	\$ 169,374	\$	184,103
51-5100-210	WATER - DUES AND SUBSCRIPTIONS	\$ 5,222	\$ 3,933	\$	4,000
51-5100-230	WATER - TRAVEL AND TRAINING	\$ 7,535	\$ 5,996	\$	10,500
51-5100-239	WATER - BLUE STAKES	\$ 498	\$ 953	\$	900
51-5100-240	WATER - OFFICE SUPPLIES	\$ 21,233	\$ 13,400	\$	22,000
51-5100-241	WATER - LEGAL NOTICES				
51-5100-242	WATER - ENGINEERING		\$ 6,502	\$	10,000
51-5100-243	WATER - PHYSICALS	\$ 433	\$ 228	\$	450
51-5100-250	WATER - BUILDING MAINTENANCE	\$ 1,905	\$ 2,990	\$	5,000
51-5100-251	WATER - FUEL ONLY	\$ 8,031	\$ 12,813	\$	15,000
51-5100-253	WATER - FLEET MAINTENANCE	\$ 4,831	\$ 5,147	\$	11,000
51-5100-254	WATER - DISTRIBUTION MAINTENANCE	\$ 158,575	\$ 132,400	\$	260,000
51-5100-270	WATER - UTILITIES	\$ 81,845	\$ 125,588	\$	135,000
51-5100-280	WATER - CONTRACTED JANITORIAL SERVICES	\$ 909	\$ 850	\$	1,500
51-5100-310	WATER - PROFESSIONAL SERVICES	\$ 62,462	\$ 197,530	\$	300,000
51-5100-311	WATER - AUDIT SERVICES	\$ 13,750	\$ 5,313	\$	6,000
51-5100-510	WATER - INSURANCE	\$ 31,993	\$ 26,693	\$	28,171
51-5100-610	WATER - SUPPLIES	\$ 4,726	\$ 6,319	\$	7,500
51-5100-611	WATER - CHLORINE	\$ 19,676	\$ 30,162	\$	35,000
51-5100-612	WATER - STREET REPAIR	\$ 28,548	\$ 2,297	\$	25,000
51-5100-614	WATER - GRAVEL PRODUCTS	\$ 5,877	\$ 5,694	\$	6,000
51-5100-616	WATER - METERS	\$ 286,364	\$ 284,556	\$	200,000
51-5100-620	WATER - SUNDRY	\$ 1,558	\$ 1,186	\$	6,500
51-5100-731	WATER - TELEMETERING	\$ 38,198	\$ 73,519	\$	145,000
51-5100-732	WATER - CAPITAL IMPROVEMENTS	\$ 4,078	\$ 475,304	\$	540,000
51-5100-733	WATER - DEPRECIATION	\$ 430,366	\$ 470,000	\$	500,000
51-5100-740	WATER - MAJOR EQUIPMENT 5K PLUS	\$ 2,008	\$ 164,721	\$	58,100
51-5100-742	WATER - EQUIPMENT LEASE				
51-5100-744	WATER - MINOR EQUIPMENT 5K LESS	\$ 6,485	\$ 6,029	\$	16,100
51-5100-746	WATER - IT SUPPORT	\$ 31,311	\$ 30,962	\$	38,000
51-5100-747	WATER - IT EQUIPMENT	\$ 4,059			
51-5100-750	WATER - IRRIGATION (WATER DUES)	\$ 76,274	\$ 81,213	\$	77,000
51-5100-789	WATER - CANAL LOAN	\$ 14,952	\$ 14,952	\$	14,952
51-5100-796	WATER - RENT (CITY HALL)	\$ 30,000	\$ 30,000	\$	30,000
51-5100-797	WATER - LOAN AGENT FEE	\$ 2,000			
51-5100-799	WATER - LOAN INTEREST & FEES	\$ 18,949			
51-5100-800	WATER - ARPA GRANT				
	TOTAL WATER FUND EXPENSE	\$ 1,978,542	\$ 2,809,482	\$	3,123,341

WATER IMPACT FEE BUDGET FY2026

REVENUE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
50-37-20000	WATER IMPACT - INTEREST	\$ 83,141	\$ 90,109	\$ 90,000
50-37-17000	WATER IMPACT - IMPACT FEES	\$ 816,405	\$ 886,704	
	WATER IMPACT FEE REVENUE	\$ 899,546	\$ 976,813	\$ 90,000

EXPENSE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
50-5000-732	WATER IMPACT - CAPITAL IMPROVEMENTS			\$ 90,000
	WATER IMPACT - PAYMENT ON LOAN INTEREST			
	WATER IMPACT FEE EXPENSES	\$ -	\$ -	\$ 90,000

SEWER ENTERPRISE BUDGET FY2026

REVENUE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
52-36-10000	INTEREST	\$ 29,719	\$ 26,656	\$ 26,000
52-36-11000	INTEREST - CAPITAL IMPROV	\$ 20,999	\$ 21,140	\$ 20,000
52-36-98000	CONTRIBUTED CAPITAL	\$ 454,193		
52-37-31000	MONTHLY CHARGE	\$ 3,258,790	\$ 3,590,465	\$ 3,258,789
52-37-33000	HOOKUP FEES	\$ 20,100	\$ 25,100	\$ 5,000
52-37-90000	SUNDRY			
TOTAL SEWER FUND REVENUE		\$ 3,783,801	\$ 3,663,361	\$ 3,309,789

EXPENSE				
ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
52-5200-110	SEWER- WAGES FULL-TIME	\$ 384,778	\$ 396,799	\$ 396,092
52-5200-120	SEWER - WAGES SEASONAL	\$ 7,463	\$ 7,722	\$ 10,142
52-5200-125	SEWER - STRAIGHT TIME			\$ 3,000
52-5200-127	SEWER - UNEMPLOYMENT BENEFITS			
52-5200-128	SEWER - BANK CARD FEES	\$ 21,859	\$ 18,985	\$ 22,000
52-5200-130	SEWER - BENEFITS	\$ 155,515	\$ 170,235	\$ 163,051
52-5200-210	SEWER - DUES AND SUBSCRIPTIONS	\$ 3,249	\$ 3,933	\$ 4,000
52-5200-230	SEWER - TRAVEL AND TRAINING	\$ 2,074	\$ 2,831	\$ 6,500
52-5200-239	SEWER - BLUE STAKES	\$ 498	\$ 953	\$ 900
52-5200-240	SEWER - OFFICE SUPPLIES	\$ 20,878	\$ 12,720	\$ 22,000
52-5200-241	SEWER - LEGAL NOTICES			
52-5200-242	SEWER - ENGINEERING		\$ 13,500	\$ 10,000
52-5200-243	SEWER - PHYSICALS	\$ 433	\$ 92	\$ 600
52-5200-250	SEWER - BUILDING MAINTENANCE	\$ 2,536	\$ 2,990	\$ 4,000
52-5200-251	SEWER - FUEL ONLY	\$ 8,118	\$ 8,606	\$ 13,000
52-5200-253	SEWER - FLEET MAINTENANCE	\$ 4,789	\$ 4,677	\$ 9,000
52-5200-254	SEWER - SYSTEM MAINTENANCE	\$ 8,801	\$ 771	\$ 20,000
52-5200-270	SEWER - UTILITIES	\$ 4,545	\$ 3,848	\$ 6,000
52-5200-280	SEWER - CONTRACTED JANITORIAL SERVICES	\$ 909	\$ 850	\$ 2,200
52-5200-310	SEWER - PROFESSIONAL SERVICES	\$ 10,648	\$ 56,374	
52-5200-311	SEWER - AUDIT SERVICES	\$ 5,750	\$ 5,313	\$ 6,000
52-5200-510	SEWER - INSURANCE	\$ 31,970	\$ 26,693	\$ 28,171
52-5200-610	SEWER - SUPPLIES	\$ 1,587	\$ 3,157	\$ 4,500
52-5200-612	SEWER - STREET REPAIR	\$ 2,829	\$ 821	\$ 5,000
52-5200-614	SEWER - GRAVEL PRODUCTS	\$ 4,159	\$ 2,405	\$ 4,000
52-5200-620	SEWER - SUNDRY			\$ 2,000
52-5200-732	SEWER- CAPITAL IMPROVEMENTS		\$ 1,113,069	\$ 40,000
52-5200-733	SEWER - DEPRECIATION	\$ 596,943	\$ 620,000	\$ 660,000
52-5200-738	SEWER - EQUIPMENT LEASE			
52-5200-739	SEWER - MINOR EQUIPMENT 5K LESS	\$ 753	\$ 399	\$ 6,200
52-5200-740	SEWER- MAJOR EQUIPMENT 5K PLUS		\$ 38,424	\$ 30,500
52-5200-746	SEWER - IT SUPPORT	\$ 22,655	\$ 27,315	\$ 35,000
52-5200-742	SEWER - IT EQUIPMENT	\$ 10,285		
52-5200-796	SEWER - RENT (CITY HALL)	\$ 30,000	\$ 30,000	\$ 30,000
52-5200-799	SEWER -SYSTEM CLEANING	\$ 109,375	\$ 94,235	\$ 120,000
52-5200-800	SEWER - LOGAN TREATMENT	\$ 1,016,723	\$ 895,551	\$ 1,100,000
	TOTAL SEWER EXPENSE	\$ 2,470,122	\$ 3,563,268	\$ 2,763,856

SEWER IMPACT FEE BUDGET FY2026

REVENUE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
56-37-20000	SEWER IMPACT - INTEREST	\$ 57		\$ -
56-37-17000	SEWER IMPACT - IMPACT FEES	\$ 345,090	\$ 345,021	\$ -
56-37-18000	SEWER IMPACT LOGAN	\$ 489,033	\$ 588,147	\$ -
	SEWER IMPACT FEE REVENUE	\$ 834,180	\$ 933,168	\$ -

EXPENSE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
56-5600-732	SEWER IMPACT - CAPITAL IMPROVEMENTS			\$ -
	SEWER IMPACT - TRANSFER TO FUND BALANCE			\$ -
56-5600-731	SEWER IMPACT LOGAN	\$ 489,033	\$ 588,147	\$ -
	SEWER IMPACT FEE EXPENSES	\$ 489,033	\$ 588,147	\$ -

STORM SEWER ENTERPRISE FUND FY2026

REVENUE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
53-36-10000	INTEREST	\$ 10,823	\$ 10,462	\$ 9,000
53-36-90000	SUNDRY			
53-37-31000	MONTHLY CHARGE	\$ 1,121,171	\$ 1,177,082	\$ 1,121,170
53-37-33000	PERMIT FEES			
53-36-98000	CONTRIBUTED CAPITAL	\$ 183,553		
53-36-97000	TAG GRANT			
TOTAL STORM SEWER REVENUE		\$ 1,315,547	\$ 1,187,544	\$ 1,130,170

EXPENSE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
53-5300-110	STORM - WAGES	\$ 161,809	\$ 146,986	\$ 160,088
53-5300-120	STORM - WAGES SEASONAL	\$ 6,585	\$ 7,722	\$ 10,142
53-5300-130	STORM - BENEFITS	\$ 61,289	\$ 60,947	\$ 67,855
53-5300-210	STORM - DUES AND SUBSCRIPTIONS	\$ 99	\$ 600	\$ 1,000
53-5300-230	STORM - TRAVEL AND TRAINING	\$ 1,216	\$ 1,366	\$ 3,000
53-5300-239	STORM - BLUE STAKE			\$ 500
53-5300-240	STORM - OFFICE SUPPLIES	\$ 65	\$ 10,320	\$ 1,000
53-5300-242	STORM - ENGINEERING	\$ 600	\$ 81,116	
53-5300-250	STORM - BUILDING MAINTENANCE	\$ 238	\$ 2,209	\$ 2,000
53-5300-251	STORM - FUEL ONLY	\$ 4,667	\$ 4,684	\$ 10,000
53-5300-253	STORM - FLEET MAINTENANCE	\$ 6,608	\$ 6,870	\$ 10,000
53-5300-254	STORM - SYSTEM MAINTENANCE	\$ 1,162	\$ 169	\$ 5,000
53-5300-270	STORM - UTILITIES	\$ 9,431	\$ 7,270	\$ 11,000
53-5300-310	STORM - PROFESSIONAL SERVICES	\$ 35,725		\$ 8,000
53-5300-311	STORM - AUDIT SERVICES		\$ 5,313	\$ 6,000
53-5300-510	STORM - INSURANCE	\$ 28,225	\$ 27,615	\$ 28,171
53-5300-610	STORM - SUPPLIES			
53-5300-612	STORM - STREET REPAIR			
53-5300-620	STORM - SUNDRY		\$ 1,532	\$ 1,500
53-5300-698	STORM - PERMITS	\$ 1,750	\$ 1,750	\$ 3,000
53-5300-699	STORM - FAIR	\$ 750		\$ 1,000
53-5300-732	STORM - CAPITAL IMPROVEMENT	\$ 94,746	\$ 78,487	\$ 3,905,000
53-5300-733	STORM - DEPRECIATION	\$ 127,350	\$ 163,000	\$ 163,000
53-5300-739	STORM - MINOR EQUIPMENT 5K LESS			
53-5300-740	STORM - MAJOR EQUIPMENT 5K PLUS			\$ 37,000
53-5300-746	STORM - IT SUPPORT	\$ 19,594	\$ 25,968	\$ 32,000
53-5300-742	STORM - IT EQUIPMENT	\$ 6,402		
53-5300-899	STORM - TAG GRANT	\$ 17,285		
TOTAL STORM SEWER EXPENSE		\$ 585,596	\$ 633,924	\$ 4,466,256

STORM SEWER IMPACT FEE BUDGET FY2026

REVENUE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
54-37-39000	STORM SEWER IMPACT - INTEREST	\$ 26,142	\$ 26,674	\$ 26,000
54-37-35000	STORM SEWER IMPACT - IMPACT FEES	\$ 179,252	\$ 609,532	\$ -
	STORM SEWER IMPACT FEE REVENUE	\$ 205,394	\$ 636,206	\$ 26,000

EXPENSE

ACCT#	DESCRIPTION	FY2024 ACTUAL	FY2025 ESTIMATE	FY2026
54-5400-732	STORM SEWER IMPACT - CAPITAL IMPROVEMENTS			\$ 26,000
	STORM SEWER IMPACT - FUND BALANCE			\$ -
	STORM SEWER IMPACT FEE EXPENSES	\$ -	\$ -	\$ 26,000

FUND SUMMARY

GENERAL FUND REVENUE	\$ 13,809,787
GENERAL FUND EXPENSE	\$ 13,809,787
DIFFERENCE	\$ -

CAPITAL IMPROVEMENT REVENUE	\$ 98,009
CAPITAL IMPROVEMENT EXPENSE	\$ 125,361
DIFFERENCE	\$ (27,352)

WATER REVENUE	\$ 2,948,456
WATER IMPACT FEE REVENUE	\$ 90,000
TOTAL REVENUE	\$ 3,038,456

WATER EXPENSE	\$ 3,123,341
WATER IMPACT FEE EXPENSE	\$ 90,000
TOTAL EXPENSE	\$ 3,213,341

DIFFERENCE	\$ (174,885)
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SEWER REVENUE	\$ 3,309,789
SEWER IMPACT FEE REVENUE	\$ -
TOTAL REVENUE	\$ 3,309,789

SEWER EXPENSE	\$ 2,763,856
SEWER IMPACT FEE EXPENSE	\$ -
TOTAL EXPENSE	\$ 2,763,856

DIFFERENCE	\$ 545,933
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STORM SEWER REVENUE	\$ 1,130,170
STORM SEWER IMPACT FEE REVENUE	\$ 26,000
TOTAL REVENUE	\$ 1,156,170

STORM SEWER EXPENSE	\$ 4,466,256
STORM SEWER IMPACT FEE EXPENSE	\$ 26,000
TOTAL EXPENSE	\$ 4,492,256

DIFFERENCE	\$ (3,336,086)
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SOLID WASTE REVENUE	\$ 1,643,276
SOLID WASTE EXPENSE	\$ 1,643,276
DIFFERENCE	\$ -

GRAND TOTAL REVENUE	\$ 23,055,487
GRAND TOTAL EXPENSE	\$ 26,047,877