

Memo



To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: August 15, 2025

Re: FY26 Budget Adoption Resolution

Since the Tentative Budget was adopted on June 23, 2025, we have made the following adjustments:

- We have added the capital projects (see attached spreadsheet) approved at the last council meeting.
- 10-39-300-Transfer In From Other Funds - adjusted the transfer of funds from the other departments that the general fund supports. This also includes increasing the "Allocation To City Hall Expense" (line xx-xx-260 in each fund) as needed to support the administrative, IT, legal and other functions tied to the general fund.
- Other minor adjustments in wages, benefits, interest earnings, etc. that the council has authorized or that is necessary to balance the budget and meet the anticipated operations of each fund.
- We have not included any expenses in the Capital Improvements Fund 46 for the city hall RFP since we do not know what to estimate. These expenses will be approved with the contracts and budget will be amended in the future.

We recommend that the Council adopt the final budget.

When a motion is made, please consider if the following need to be included:

1. The general fund Property Tax revenue. Does it need to be adjusted per the TNT resolution that was adopted prior to this agenda item?
2. Any projects added or taken away during this discussion? Identify what they are and the amount appropriated toward them in the motion.
3. Increase or decrease to any Fund Balance Appropriation or Budgeted Increase to Fund Balance based on decisions related to 1 and 2 above.

RESOLUTION NO. 2025-938
A RESOLUTION ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026

WHEREAS, the Woods Cross City Council, at a regular meeting held on the 23rd day of June 2025, held a public hearing and adopted the Tentative Budgets for the fiscal year beginning July 1, 2025, and ending June 30, 2026, covering the following Funds: General Fund, Capital Improvement Development Fund, Special Revenue Funds, Water Fund, Water Impact Fee Fund, Solid Waste Fund, Storm Water Impact Fee Fund, Storm Sewer Fund; and Internal Service Funds; and

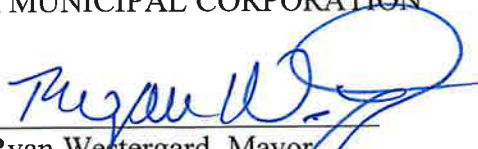
WHEREAS, following the public hearing on August 5, 2025, and upon placing the adoption of said budget on the agenda for the August 19, 2025, Council Meeting and subsequent to a motion duly made and seconded in said meeting, the City Council did determine to adopt a Resolution declaring said Budgets duly and legally adopted;

NOW THEREFORE, BE IT RESOLVED, by the City Council of Woods Cross City, Utah:

1. The Budgets set forth on Exhibit "A" attached hereto and by reference made part of this Resolution, be and they are hereby adopted as the General Fund, Capital Improvement Development Fund, Special Revenue Funds, Water Fund, Solid Waste Fund, Storm Sewer Fund, and Internal Service Funds Budgets of the City of Woods Cross, Davis County, Utah, for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the provisions of Chapter 6, Title 10, Utah Code Annotated 1953, as amended, known as the Uniform Fiscal Procedures Act for Utah Cities.
2. The Mayor is authorized to sign this Resolution.
3. That the City Recorder is instructed to file a certified copy of said Budgets in the office of the City and maintain the same for public inspection at all times, and to certify and file with the State Auditor copies of said Budgets.
4. That this Resolution is effective immediately upon adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF WOODS CROSS CITY, STATE OF UTAH, ON THIS 19th DAY OF AUGUST, 2025.

WOODS CROSS CITY
A MUNICIPAL CORPORATION


Ryan Westergard, Mayor

ATTEST:


Annette Hanson, City Recorder

VOTING:

Julie Checketts	Yea ☒	Nay ☐
Eric Jones	Yea ☒	Nay ☐
Wallace Larrabee	Yea ☒	Nay ☐
Jim Grover	Yea ☒	Nay ☐
Gary Sharp	Yea ☒	Nay ☐
Ryan Westergard	Yea ☐	Nay ☐ [tie vote only]



FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Revenue						
10-31-100	PROPERTY TAXES- REAL PROPERTY	1,697,638	1,936,759	2,157,774	221,015	
10-31-150	FEES IN LIEU- MOTOR VEHICLES	88,902	85,000	85,000	0	
10-31-200	PROPERTY TAXES- PERSONAL PROP	93,596	75,500	95,500	20,000	
10-31-300	SALES AND USE TAXES	4,679,882	4,500,000	4,450,000	(50,000)	
10-31-400	DATA FRANCHISE FEES	67,597	65,000	70,000	5,000	
10-31-500	TRANSIENT ROOM TAX	63,331	55,000	50,000	(5,000)	
10-31-600	TELECOMMUNICATION TAX	30,696	30,000	30,000	0	
10-31-700	ENERGY TAX	824,926	800,000	775,000	(25,000)	
10-31-800	LOCAL TRANSIT TAXES	0	0	0	0	
10-32-100	BUSINESS LICENSES AND PERMITS	24,062	25,000	25,000	0	
10-32-110	BUSINESS LICENSE CHANGE FEE	0	0	0	0	
10-32-210	BUILDING PERMITS	84,683	75,000	75,000	0	
10-32-260	PLAN CHECK FEES	49,251	50,000	50,000	0	
10-32-270	PLANNING & ZONING FEES	14,675	10,000	7,000	(3,000)	
10-32-280	INSPECTION FEES	0	500	9,500	9,000	
10-32-290	OTHER PERMITS	9,663	10,000	10,000	0	
10-33-110	FEDERAL GRANT-GENERAL GOVT.	0	0	0	0	
10-33-410	LEGACY PARKWAY GRANT	0	0	0	0	
10-33-450	STATE GRANT-COPS (POLICE)	0	5,000	5,000	0	
10-33-520	CARES ACT REVENUE	0	0	0	0	
10-33-540	PUBLIC SAFETY GRANT	0	0	0	0	
10-33-550	REIMBURSED POLICE TIME	70,217	70,000	70,000	0	
10-33-555	RESTITUTION TO POLICE DEPT	0	0	7,000	7,000	
10-34-150	SALE OF MAPS AND PUBLICATIONS	6,621	5,000	5,000	0	
10-34-710	PARK USE FEES	6,157	5,000	3,000	(2,000)	
10-34-740	FIELD USE FEES	9,995	6,000	15,000	9,000	
10-34-750	MULTI-PURPOSE ROOM USE FEES	8,111	5,000	5,000	0	
10-35-100	COURT FINES	208,150	200,000	225,000	25,000	
10-36-100	INTEREST EARNINGS	99,394	82,000	97,000	15,000	
10-36-110	INTEREST- BONDS (STAX, EXCISE)	3,783	1,000	3,000	2,000	
10-36-200	RENTAL INCOME	51,900	51,600	51,600	0	
10-36-300	MEMORIAL DAY CELEBRATION REV	2,233	2,500	2,500	0	
10-36-320	YOUTH CITY COUNCIL REVENUE	0	0	0	0	
10-36-330	RECREATION REVENUES	33,778	30,000	30,000	0	
10-36-340	SNACK SHACK REVENUES	2,023	1,200	1,200	0	
10-38-400	SALE OF FIXED ASSETS	19,665	0	20,000	20,000	
10-38-410	SALE OF UNCLAIMED PROPERTY	0	0	0	0	
10-38-710	CONTRIBUTION CURB, GUTTER, SID	0	1,000	0	(1,000)	
10-38-800	A/R PAYMENTS SID SOUTHSIDE IND	0	0	0	0	
10-38-900	SUNDRY REVENUES	19,000	20,000	15,000	(5,000)	
10-38-910	BOND PROCEEDS- 2017 SALES TAX	0	0	0	0	
10-39-200	TRANSFER FROM C.I.D.F.	0	0	0	0	
10-39-300	TRANSFER IN FROM OTHER FUNDS	972,413	299,862	415,344	115,482	
10-39-900	BUDGETED USE OF FUND BALANCE	0	0	0		
Totals:		9,242,341	8,502,921	8,860,418	357,497	0

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Legislative						
10-41-110	SALARIES AND WAGES	43,288	45,864	57,200	11,336	
10-41-130	RETIREMENT	3,168	3,440	4,440	1,000	
10-41-132	WORKERS COMP INSURANCE	1,022	684	1,050	366	
10-41-134	MEDICARE TAX	640	665	765	100	
10-41-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	11,010	16,000	16,000	0	
10-41-230	SCHOOLS, SEMINARS & TRAINING	8,498	13,000	13,000	0	
10-41-231	BUSINESS LUNCHES	0	0	0	0	
10-41-510	INSURANCE AND SURETY BONDS	0	0	0	0	
10-41-610	MISCELLANEOUS SUPPLIES	126	1,000	1,000	0	
10-41-611	MEMORIAL DAY CELEBRATION	0	0	0	0	
10-41-612	ACTIVITY DAY IN THE PARK	0	0	0	0	
10-41-613	COMMUNITY COUNCIL	0	0	0	0	
10-41-614	AIR QUALITY COMMITTEE	0	0	0	0	
10-41-615	YOUTH CITY COUNCIL	0	0	0	0	
10-41-620	MISCELLANEOUS SERVICES	4,169	15,000	15,000	0	
10-41-625	CITY DEVELOPMENT RESERVE	0	0	0	0	
10-41-740	EQUIPMENT	0	0	0	0	
10-41-810	TRANSFER OUT	0	0	0	0	
10-41-860	less ADM SVC FEES: OTHER FUNDS	-27,287	0	0	0	
Totals:		44,634	95,653	108,455	12,802	0
Judicial						
10-42-110	SALARIES AND WAGES	161,190	182,359	196,162	13,803	
10-42-111	TEMP LABOR	0	2,000	2,000	0	
10-42-112	OVERTIME	8,900	6,000	6,000	0	
10-42-130	RETIREMENT	36,877	34,938	44,462	9,524	
10-42-131	GROUP HEALTH INSURANCE	18,878	20,156	19,442	(714)	
10-42-132	WORKERS COMP INSURANCE	268	186	222	36	
10-42-133	LTD INSURANCE	1,348	2,692	1,752	(940)	
10-42-134	MEDICARE TAX	5,060	5,823	6,311	488	
10-42-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	683	1,000	1,000	0	
10-42-230	SCHOOLS, SEMINARS & TRAINING	25	750	750	0	
10-42-240	OFFICE SUPPLIES AND EXPENSE	307	900	900	0	
10-42-310	PROFESSIONAL & TECHNICAL	1,545	1,000	1,000	0	
10-42-510	INSURANCE & SURETY BONDS	0	0	0	0	
10-42-610	MISCELLANEOUS SUPPLIES	91	5,000	5,000	0	
10-42-620	MISC. SERVICES	0	0	0	0	
10-42-621	JURY & WITNESS FEES	0	500	500	0	
10-42-740	EQUIPMENT	0	0	0	0	
10-42-741	EQUIPMENT UNDER \$5000	0	0	0	0	
Totals:		235,169	263,304	285,501	22,197	0

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Administrative						
10-43-110	SALARIES AND WAGES	321,538	348,119	410,902	62,783	
10-43-112	OVERTIME	4,892	3,000	3,000	0	
10-43-130	RETIREMENT	61,840	64,000	80,101	16,101	
10-43-131	GROUP HEALTH INSURANCE	33,795	42,181	42,702	521	
10-43-132	WORKERS COMP INSURANCE	3,165	1,347	968	(379)	
10-43-133	LTD INSURANCE	2,945	5,138	5,041	(97)	
10-43-134	MEDICARE TAX	5,393	5,048	10,747	5,699	
10-43-135	EMPLOYEE HEALTH FITNESS	121	100	100	0	
10-43-210	BOOKS, SUBSCRIPTIONS & MEMBERS	1,225	3,600	3,600	0	
10-43-220	PUBLIC NOTICES	0	1,000	1,000	0	
10-43-230	SCHOOLS, SEMINARS & TRAINING	8,510	8,000	8,000	0	
10-43-231	AUTO MILEAGE REIMBURSEMENT	421	1,500	1,500	0	
10-43-232	BUSINESS & TRAINING LUNCHES	0	0	0	0	
10-43-240	OFFICE SUPPLIES AND EXPENSE	11,328	12,000	12,000	0	
10-43-250	EQUIP MAINT, REPAIRS & FUEL	2,598	4,000	4,000	0	
10-43-310	PROFESSIONAL & TECHNICAL SERVI	25,285	91,000	86,000	(5,000)	
10-43-510	INSURANCE AND SURETY BONDS	477	500	650	150	
10-43-610	MISCELLANEOUS SUPPLIES	8,162	8,000	8,000	0	
10-43-620	MISCELLANEOUS SERVICES	16,549	22,000	22,000	0	
10-43-710	LAND	0	0	0	0	
10-43-740	EQUIPMENT OVER \$5000	174	0	0	0	
10-43-741	EQUIPMENT UNDER \$5000	0	2,000	2,000	0	
10-43-860	less ADM SVC FEES: OTHER FUNDS	-27,287	0	0	0	
Totals:		481,133	622,533	702,311	79,778	0
Data Processing						
10-46-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0	
10-46-240	SOFTWARE UPDATES	21,793	20,000	20,000	0	
10-46-250	COMPUTER EQUIPMENT MAINT & REP	119	2,000	2,000	0	
10-46-251	COMPUTER EQUIP MAINT - POLICE	0	0	0	0	
10-46-310	COMPUTER SYSTEMS SUPPORT	144,260	150,000	150,000	0	
10-46-311	SUPPORT - JP COURT SYSTEM	0	0	0	0	
10-46-312	SUPPORT - POLICE SYSTEM	57,214	55,000	55,000	0	
10-46-510	INSURANCE AND SURETY BONDS	0	0	0	0	
10-46-740	EQUIPMENT OVER \$5000	99,477	20,000	40,000	20,000	
10-46-741	EQUIPMENT - POLICE	7,920	8,000	8,000	0	
10-46-745	EQUIPMENT UNDER \$5000	176	1,200	1,200	0	
10-46-860	less ADM SVC FEES: OTHER FUNDS	-88,159	0	0	0	
Totals:		242,800	256,200	276,200	20,000	0
Non-Departmental						
10-47-250	STREET LIGHT MAINTENANCE	13,733	18,000	93,000	75,000	
10-47-270	STREET LIGHTS ELECTRICITY	58,601	58,500	59,000	500	
10-47-310	CITY ENGINEER	132,730	100,000	130,000	30,000	
10-47-510	LIABILITY INSURANCE	36,802	70,000	37,500	(32,500)	
10-47-550	CARES ACT EXPENSES	0	0	0	0	
10-47-620	POST OFFICE EXPENSES	202	1,000	1,000	0	
10-47-621	EDUCATION REIMBURSEMENT	0	2,000	2,000	0	
10-47-622	CREDIT CARD FEES	15,408	30,000	25,000	(5,000)	
10-47-625	SICK LEAVE CONVERSION-RETIEMT	31,950	32,000	32,000	0	
10-47-630	SAFETY PROGRAM INCENTIVES/BONUS	0	0	6,500	6,500	
10-47-800	1994-1 S.I.D. SOUTHSIDE PARK	0	0	0	0	
10-47-810	CAPITAL LEASE PRINCIPAL PYMT	0	0	0	0	
10-47-811	CAPITAL LEASE INTEREST EXPENSE	0	0	0	0	
10-47-860	less ADM SVC FEES: OTHER FUNDS	-96,256	0	0	0	
10-47-920	TRANSFER TO SOLID WASTE FUND	0	0	0	0	
Totals:		193,169	311,500	386,000	74,500	0

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
City Attorney						
10-49-310	LEGAL - GENERAL	108,245	80,000	80,000	0	
10-49-311	LEGAL - JP COURT	29,171	27,000	27,000	0	
10-49-312	LEGAL - PUBLIC DEFENDER	6,176	7,000	7,000	0	
10-49-860	less ADM SVC FEES: OTHER FUNDS	-29,686	0	0	0	
Totals:		113,907	114,000	114,000	0	0
City Hall						
10-51-134	MEDICARE TAX	0	0	200	200	
10-51-250	EQUIPMENT-SUPPLIES & MAINTENAN	7,340	10,000	10,000	0	
10-51-255	LEASED EQUIPMENT	986	1,000	1,000	0	
10-51-260	BLDGS & GROUNDS - SUPPLIES & M	15,887	25,000	65,000	40,000	
10-51-270	UTILITIES	15,812	18,000	18,000	0	
10-51-280	TELEPHONE	35,516	43,000	43,000	0	
10-51-610	MISC. SUPPLIES	0	0	200	200	
10-51-620	MISC. SERVICES	8,997	8,000	8,200	200	
10-51-710	LAND	0	0	0	0	
10-51-720	BUILDINGS	25	10,000	10,000	0	
10-51-730	IMPROVEMENTS	0	0	0	0	
10-51-740	EQUIPMENT OVER \$5000	17,416	15,000	15,000	0	
10-51-741	EQUIPMENT UNDER \$5000	0	0	0	0	
10-51-800	ALLOCATION TO WTR & S.W. FUND	0	0	0	0	
10-51-961	TRANSFER TO FLEET FUND	6,800	6,800	7,200	400	
Totals:		108,779	136,800	177,800	41,000	0
Election						
10-55-220	PUBLIC NOTICE	0	1,000	1,000	0	
10-55-610	MISC. SUPPLIES	0	0	0	0	
10-55-620	MISC. SERVICES	10,434	10,000	10,000	0	
10-55-860	less ADM SVC FEES: OTHER FUNDS	-2,999	0	0	0	
Totals:		7,435	11,000	11,000	0	0
Community Development						
10-57-110	SALARIES AND WAGES	201,910	214,609	207,356	(7,253)	
10-57-111	TEMPORARY LABOR	0	0	8,000	8,000	
10-57-112	OVERTIME PAY	0	0	0	0	
10-57-130	RETIREMENT	43,618	39,398	43,776	4,378	
10-57-131	GROUP HEALTH INSURANCE	32,177	41,292	22,180	(19,112)	
10-57-132	WORKERS COMP INSURANCE	2,922	2,982	3,199	217	
10-57-133	LTD INSURANCE	2,005	3,577	1,752	(1,825)	
10-57-134	MEDICARE TAX	3,568	3,032	5,742	2,710	
10-57-210	SUBSCRIPTIONS, MEMBERSHIPS, DUES	543	600	800	200	
10-57-230	MEETING ALLOWANCE	7,050	9,000	9,000	0	
10-57-231	SCHOOLS, SEMINARS & TRAINING	837	3,000	3,000	0	
10-57-232	AUTO MILEAGE REIMBURSEMENT	48	50	50	0	
10-57-240	OFFICE SUPPLIES AND EXPENSE	1,125	500	500	0	
10-57-250	EQUIP MAINT, REPAIRS & FUEL	772	2,000	1,600	(400)	
10-57-252	FUEL PURCHASES	0	0	400	400	
10-57-310	PROFESSIONAL SERVICES	2,731	1,500	4,300	2,800	
10-57-510	INSURANCE AND SURETY BONDS	33	400	400	0	
10-57-610	MISCELLANEOUS SUPPLIES	0	0	0	0	
10-57-740	EQUIPMENT OVER \$5000	0	0	0	0	
10-57-741	EQUIPMENT UNDER \$5000	0	0	1,500	1,500	
Totals:		299,339	321,940	313,555	(8,385)	0

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Police						
10-60-110	SALARIES AND WAGES	1,497,708	1,711,235	1,693,583	(17,652)	
10-60-111	PARTTIME WAGES (X-GUARDS, RESERVES)	983	60,000	60,000	0	
10-60-112	OVERTIME	164,439	120,000	120,000	0	
10-60-113	OVERTIME-REIMBURSED	0	0	0	0	
10-60-114	WARRANT SERVICE	0	0	0	0	
10-60-130	RETIREMENT	409,390	498,152	518,664	20,512	
10-60-131	GROUP HEALTH INSURANCE	247,923	368,434	372,672	4,238	
10-60-132	WORKERS COMP INSURANCE	37,720	25,292	27,464	2,172	
10-60-133	LTD INSURANCE	16,071	25,206	19,105	(6,101)	
10-60-134	MEDICARE TAX	27,582	28,930	27,167	(1,763)	
10-60-135	EMPLOYEE HEALTH FITNESS	120	200	200	0	
10-60-210	BOOKS, SUBSCRIPTIONS & MEMBERS	4,177	12,000	12,000	0	
10-60-230	SCHOOLS, SEMINARS & TRAINING	21,529	25,000	25,000	0	
10-60-240	OFFICE SUPPLIES AND EXPENSE	2,720	5,000	5,000	0	
10-60-250	EQUIPMENT OPERATIONS	56,275	60,000	12,000	(48,000)	
10-60-251	EQUIPMENT MAINT. & REPAIRS	21,388	20,000	20,000	0	
10-60-252	FUEL PURCHASES	0	0	48,000	48,000	
10-60-280	ACCESS CHARGES	61,083	78,000	95,000	17,000	
10-60-310	PROFESSIONAL & TECHNICAL SERVI	50,599	86,000	86,000	0	
10-60-450	UNIFORM ALLOWANCE	21,891	24,000	24,000	0	
10-60-455	SPECIAL DEPARTMENTAL SUPPLIES	34,792	38,000	38,000	0	
10-60-456	SPECIAL DEPT SUPP- FIREARMS/AMMO	0	0	30,000	30,000	
10-60-460	K9 PROGRAM EXPENSES	3,554	6,000	6,000	0	
10-60-510	INSURANCE AND SURETY BONDS	7,497	8,000	25,000	17,000	
10-60-610	MISC. SUPPLIES	0	0	0	0	
10-60-620	MISC. SERVICES & EVENTS	0	0	2,000	2,000	
10-60-740	EQUIPMENT OVER \$5000	2,909	13,000	56,000	43,000	
10-60-741	EQUIPMENT UNDER \$5000	0	0	0	0	
10-60-961	TRANSFER TO FLEET FUND	420,500	180,000	180,000	0	
Totals:		3,110,850	3,392,449	3,502,855	110,406	0
Fire Department						
10-62-310	PROFESSIONAL SERVICES	798,342	838,541	876,178	37,637	
Totals:		798,342	838,541	876,178	37,637	0
Building Inspection						
10-63-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	0	0	0	
10-63-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0	
10-63-310	BUILDING INSPECTIONS	86,843	100,000	100,000	0	
10-63-741	EQUIPMENT UNDER \$5000	0	0	0	0	
Totals:		86,843	100,000	100,000	0	0
Animal Control						
10-66-620	CONTRACTED SERVICES	0	0	0		
Totals:		0	0	0	0	0
Volunteer Services						
10-67-230	SCHOOLS. SEMINARS & TRAINING	0	1,000	1,000	0	
10-67-610	MISC SUPPLIES-MEDICAL & PARTIE	0	1,000	1,000	0	
10-67-740	EQUIPMENT	932	1,000	1,000	0	
Totals:		932	3,000	3,000	0	0

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Street Department						
10-71-110	SALARIES AND WAGES	144,596	155,712	161,701	5,989	
10-71-111	TEMPORARY LABOR	0	0	0	0	
10-71-112	OVERTIME	5,473	10,000	10,000	0	
10-71-130	RETIREMENT	33,297	21,773	31,576	9,803	
10-71-131	GROUP HEALTH INSURANCE	37,457	38,381	41,135	2,754	
10-71-132	WORKERS COMP INSURANCE	4,099	2,627	2,615	(12)	
10-71-133	LTD INSURANCE	1,656	2,298	1,941	(357)	
10-71-134	MEDICARE TAX	2,100	2,759	2,490	(269)	
10-71-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	500	500	0	
10-71-230	SCHOOLS, SEMINARS & TRAINING	0	2,000	2,000	0	
10-71-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0	
10-71-250	EQUIPMENT-SUPPLIES & MAINTENAN	57,658	40,000	32,000	(8,000)	
10-71-252	FUEL PURCHASES	0	0	8,000	8,000	
10-71-280	ACCESS CHARGES	0	1,300	1,300	0	
10-71-410	SPECIAL DEPARTMENT SUPPLIES	8,422	22,500	22,500	0	
10-71-510	INSURANCE	3,565	3,000	8,500	5,500	
10-71-610	MISCELLANEOUS SUPPLIES	7,611	13,500	13,500	0	
10-71-611	ROAD SALT	7,735	15,400	15,400	0	
10-71-620	MISCELLANEOUS SERVICES	15,240	35,000	30,000	(5,000)	
10-71-730	IMPROVEMENTS	0	0	0	0	
10-71-740	EQUIPMENT OVER \$5000	147	0	0	0	
10-71-741	EQUIPMENT UNDER \$5000	215	2,000	6,000	4,000	
10-71-961	TRANSFER TO FLEET FUND	100,000	100,000	102,000	2,000	
Totals:		429,272	468,750	493,158	24,408	0
City Shop						
10-79-110	SALARIES AND WAGES	13,008	14,570	15,284	714	
10-79-112	OVERTIME	0	0	0	0	
10-79-130	RETIREMENT	2,731	2,961	2,953	(8)	
10-79-131	GROUP HEALTH INSURANCE	2,404	2,584	2,615	31	
10-79-132	WORKERS COMP INSURANCE	379	246	259	13	
10-79-133	LTD INSURANCE	150	215	169	(46)	
10-79-134	MEDICARE TAX	180	211	222	11	
10-79-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0	
10-79-250	EQUIPMENT-SUPPLIES & MAINTENAN	965	1,500	1,500	0	
10-79-255	EQUIPMENT LEASE	0	0	5,000	5,000	
10-79-260	BLDGS & GROUNDS - SUPPLIES & M	58,941	65,000	34,000	(31,000)	
10-79-270	UTILITIES	27,934	28,000	28,000	0	
10-79-280	TELEPHONE	0	0	0	0	
10-79-310	PROFESSIONAL & TECHNICAL	0	0	0	0	
10-79-510	INSURANCE	236	500	650	150	
10-79-610	MISC. SUPPLIES	346	1,000	1,000	0	
10-79-620	MISC. SERVICES	1,101	2,300	2,300	0	
10-79-710	LAND	0	0	0	0	
10-79-730	BUILDING IMPROVEMENTS	0	0	0	0	
10-79-731	PUBLIC WORKS BUILDING	95	0	0	0	
10-79-740	EQUIPMENT OVER \$5000	0	0	0	0	
10-79-741	EQUIPMENT UNDER \$5000	1,152	2,100	2,100	0	
10-79-800	ALLOCATION OF CONSTRUCT COST	0	0	0	0	
10-79-860	less ADM SVC FEES: OTHER FUNDS	-28,187	0	0	0	
Totals:		81,434	121,187	96,052	(25,135)	0

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Parks						
10-83-110	SALARIES AND WAGES	182,248	209,101	213,771	4,670	
10-83-111	PARTTIME WAGES	38,690	41,907	42,000	93	
10-83-112	OVERTIME	7,426	4,000	4,000	0	
10-83-130	RETIREMENT	43,815	51,137	42,842	(8,295)	
10-83-131	GROUP HEALTH INSURANCE	51,287	57,777	57,320	(457)	
10-83-132	WORKERS COMP INSURANCE	6,468	4,234	3,504	(730)	
10-83-133	LTD INSURANCE	2,232	3,705	2,691	(1,014)	
10-83-134	MEDICARE TAX	4,924	8,189	3,767	(4,422)	
10-83-135	EMPLOYEE HEALTH FITNESS	0	0	0	0	
10-83-230	SCHOOLS, SEMINARS & TRAINING	657	2,500	2,500	0	
10-83-250	EQUIPMENT-SUPPLIES & MAINTENAN	25,003	20,000	15,000	(5,000)	
10-83-252	FUEL PURCHASES	0	0	5,000	5,000	
10-83-260	BUILDING MAINT. & REPAIRS	88,016	75,000	40,000	(35,000)	
10-83-261	NEW- GROUNDS MAINT. & REPAIRS	0	0	35,000	35,000	
10-83-262	NEW- SPORTS FIELDS MAINT & REPAIRS	0	0	2,000	2,000	
10-83-270	UTILITIES	8,068	7,000	7,500	500	
10-83-280	ACCESS CHARGES	0	1,300	1,300	0	
10-83-310	PROFESSIONAL SERVICES	129,226	140,000	120,000	(20,000)	
10-83-410	BEAUTIFICATION PROJECTS	2,026	2,500	2,500	0	
10-83-510	INSURANCE	1,333	1,500	2,000	500	
10-83-610	MISC. SUPPLIES	2,651	2,500	2,500	0	
10-83-620	MISC. SERVICES	43,183	43,000	43,000	0	
10-83-720	BUILDINGS	0	0	0	0	
10-83-730	IMPROVEMENTS	34,335	85,000	30,000	(55,000)	
10-83-740	EQUIPMENT OVER \$5000	0	0	0	0	
10-83-741	EQUIPMENT UNDER \$5000	992	1,000	5,000	4,000	
10-83-961	TRANSFER TO FLEET FUND	32,000	32,000	36,000	4,000	
Totals:		704,580	793,350	719,195	(74,155)	0
Recreation						
10-86-110	SALARIES AND WAGES	33,510	28,517	37,609	9,092	
10-86-111	PARTTIME WAGES	0	0	0	0	
10-86-112	OVERTIME	2,979	1,000	1,000	0	
10-86-130	RETIREMENT	7,379	5,795	7,266	1,471	
10-86-131	GROUP HEALTH INSURANCE	12,607	10,335	13,073	2,738	
10-86-132	WORKERS COMP INSURANCE	1,385	1,529	965	(564)	
10-86-133	LTD INSURANCE	373	421	846	425	
10-86-134	MEDICARE TAX	2,217	3,413	942	(2,471)	
10-86-230	AUTO MILEAGE	0	500	500	0	
10-86-510	INSURANCE	0	0	0	0	
10-86-610	REC PROGRAM SUPPLIES	14,031	7,000	8,000	1,000	
10-86-611	MEMORIAL DAY CELEBRATION	0	0	0	0	
10-86-612	ACTIVITY DAY IN THE PARK	0	0	0	0	
10-86-620	MISC. SERVICES	16	0	0	0	
10-86-621	REC PROGRAM STAFFING COSTS	21,757	25,000	26,350	1,350	
10-86-622	SNACK SHACK EXPENSES	1,068	0	1,100	1,100	
Totals:		97,322	83,510	97,651	14,141	0
Debt Service						
10-89-800	ALLOCATION TO BOND PAYMENT	-200,000	-200,000	-200,000	0	
10-89-810	PUB WKS FACILITY PRINCIPAL PMT	255,000	265,000	275,000	10,000	
10-89-820	PUB WKS FACILITY INTEREST PMT	144,511	134,114	123,313	(10,801)	
10-89-830	PUB WKS FACILITY OTHER COSTS	3,000	5,000	5,000	0	
Totals:		202,511	204,114	203,313	(801)	0
Transfers, Other						
10-90-910	TRANSFERS OUT TO OTHER FUNDS	2,126,729	348,865	348,865	0	
10-90-990	BUDGETED INCREASE TO FUND BALANCE	0	16,225	45,329	29,104	
Totals:		2,126,729	365,090	394,194	29,104	0
Total General Fund Expenditures		9,365,180	8,502,921	8,860,418	357,497	
Net Revenue over/(under) Expenditures		-122,838	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Class C Special Revenue Fund						
21-33-550	CDBG - GRANT	0	0	0	0	
21-33-560	C ROAD FUND ALLOTMENT	482,066	500,000	500,000	0	
21-33-570	UDOT REIMBURSEMENT FOR PROJECT	0	0	0	0	
21-33-600	SALES TAX	434,832	430,000	435,000	5,000	
21-35-200	BOND FORFEITURES	0	0	0	0	
21-36-100	INTEREST EARNINGS	(1,763)	55,000	75,000	20,000	
21-36-110	INTEREST EARNINGS- 2022 BOND	104,294	60,000	40,000	(20,000)	
21-36-200	REIMBURSEMENT FROM 1970 S AA	0	0	0	0	
21-36-500	BOND PROCEEDS- 2022 ROAD IMP	0	0	0	0	
21-38-700	CONTRIBUTION FROM PRIVATE SOURCES	0	0	0	0	
21-38-710	1100 W PROJECT REIMBURSEMENTS	2,188,214				
21-38-900	LOAN FROM RAP TAX FUND	0	0	0	0	
21-39-100	TRANSFER FROM GENERAL FUND	50,000	50,000	50,000	0	
21-39-110	TRANSFER FROM GF FOR 2022 BOND	200,000	200,000	200,000	0	
21-39-200	TRANSFER FROM C.I.D.F.	0			0	
21-39-900	BUDGETED USE OF FUND BALANCE	0	432,952	983,507	550,555	
Totals:		3,457,642	1,727,952	2,283,507	555,555	0
21-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	579	0	0	0	
21-40-270	ALLOCATION TO PW FACILITY CONS	0	0	0	0	
21-40-310	ENGINEERING SERVICES	15,698	25,000	30,000	5,000	
21-40-410	STREET MAINTENANCE	136,199	600,000	600,000	0	
21-40-415	SIDEWALK MAINTENANCE	65,266	100,000	100,000	0	
21-40-620	MISCELLANEOUS SERVICES	0	0	0	0	
21-40-625	MISCELLANEOUS BOND EXPENSES	0	0	0	0	
21-40-710	LAND	0	0	0	0	
21-40-730	STREET IMPROVEMENTS	0	0	1,100,000	1,100,000	
21-40-731	1100W- 1750S TO 1960S WIDENING	396,015	0	0	0	
21-40-733	800 W 1500 S TRAFFIC LIGHT	10,916	390,197	0	(390,197)	
21-40-734	SIDEWALK IMPROVEMENTS	0	0	0	0	
21-40-735	ASPHALT & CONCRETE 675 W CDBG	0	0	0	0	
21-40-736	2425 S 1800 W OVERLAY	0	0	0	0	
21-40-737	1100W- 2150S TO 2600S WIDENING	101,339	200,000	0	(200,000)	
21-40-738	800 W RECONSTRUCTION	0	0	0	0	
21-40-739	1100W- 1960S TO 2150S RAILROAD	946	0	0	0	
21-40-740	EQUIPMENT	0	0	0	0	
21-40-751	1100W- 500S TO 1100S WIDENING	1,453,957	10,000	0	(10,000)	
21-40-752	2021 STREET OVERLAY PROJECT	0	0	0	0	
21-40-753	SUBSIDENCE EXPENSES	25,342	0	0	0	
21-40-755	TRANSPORTATION MASTER PLAN	0	0	50,000	50,000	
21-40-810	TRANSFER TO RDA FUND	0	0	0	0	
21-40-820	2022 ROAD IMP BOND PRINCIPAL	306,000	315,000	325,000	10,000	
21-40-830	2022 ROAD IMP BOND INTEREST	96,139	87,755	78,507	(9,248)	
21-40-990	BUDGETED INCREASE TO FUND BALANCE	0	0	0	0	
21-90-910	TRANSFER TO GENERAL FUND	0	0	0	0	
Total Fund Expenditures		2,608,396	1,727,952	2,283,507	555,555	
Net Revenue over/(under) Expenditures		849,246	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Subsurface Storm Drain Special Revenue Fund						
22-34-400	SUBSURFACE DRAIN MAINT FEES	0	0	0	0	
22-36-100	INTEREST EARNINGS	3,314	0	0	0	
22-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		3,314	0	0	0	0
22-40-910	TRANSFERS OUT - STM DRN IMP FD	94,567	0	0	0	
Total Fund Expenditures		94,567	0	0	0	
Net Revenue over/(under) Expenditures		-91,253	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
RAP Tax Fund						
23-31-300	RAP TAXES	557,314	520,000	540,000	20,000	
23-36-100	INTEREST EARNINGS	37,709	42,000	22,000	(20,000)	
23-36-500	MISCELLANEOUS REVENUE	0	0	0	0	
23-38-900	LOAN FROM OTHER FUNDS	0	0	0	0	
23-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		595,023	562,000	562,000	0	0
23-40-110	SALARIES AND WAGES	0	0	0	0	
23-40-112	OVERTIME	0	0	0	0	
23-40-130	RETIREMENT	0	0	0	0	
23-40-131	GROUP HEALTH INSURANCE	0	0	0	0	
23-40-132	WORKERS COMP INSURANCE	0	0	0	0	
23-40-133	LTD INSURANCE	0	0	0	0	
23-40-134	MEDICARE TAX	0	0	0	0	
23-40-270	ALLOCATION TO PW FACILITY CONS	0	0	0	0	
23-40-310	PROFESSIONAL & TECHNICAL SERVI	3,907	5,000	5,000	0	
23-40-611	CULTURAL ACTIVITIES	0	0	2,500	2,500	
23-40-721	BLDGS- RESTROOM IMPROVEMENTS	0	0	45,000	45,000	
23-40-730	PARK IMPROVEMENTS	13,043	25,000	25,000	0	
23-40-731	MILLS PARK CAPITAL IMPROVEMENT	0	60,000	55,000	(5,000)	
23-40-732	DOG PARK PROJECT W/ NSL	23,522	120,000	120,000	0	
23-40-733	HOGAN PARK RECONSTRUCTION	0	85,000	0	(85,000)	
23-40-734	PARKING LOT- MILLS PARK	12,773	0	0	0	
23-40-735	BEAUTIFICATION PROJECTS	0	0	22,000	22,000	
23-40-736	MILLS PARK TRAIL OVERLAY	0	0	21,000	21,000	
23-40-737	TOWN CENTER PLAYGROUND REPLACE	16,940	0	0	0	
23-40-738	MORNINGSIDE PLAYGROUND REPLACE	0	0	0	0	
23-40-739	BEAUTIFICATION PROJECTS- TREES	0	0	50,000	50,000	
23-40-740	EQUIPMENT OVER \$5000	0	0	36,000	36,000	
23-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0	
23-40-910	LOAN TO OTHER FUNDS (PIF-24)	200,000	0	0	0	
23-40-920	BUDGETED INCREASE TO FUND BALANCE	0	267,000	180,500	(86,500)	
Total Fund Expenditures		270,183	562,000	562,000	0	
Net Revenue over/(under) Expenditures		324,840	0	0	0	
Park Development Special Revenue Fund						
24-34-400	PARK IMPACT FEES	5,859	10,000	10,000	0	
24-34-500	INTERGOVERNMENTAL REVENUE	0	0	0	0	
24-36-100	INTEREST EARNINGS	-4,566	2,700	1,500	(1,200)	
24-39-100	LOAN FROM OTHER FUNDS (GF-10)	200,000	0	0	0	
24-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		201,294	12,700	11,500	(1,200)	0
24-40-310	PROFESSIONAL & TECHNICAL SERVI	0	500	500	0	
24-40-710	LAND	0	0	0	0	
24-40-730	PARK IMPROVEMENTS	0	0	0	0	
24-40-733	WEST LEGACY TRAIL	0	0	0	0	
24-40-734	PARKS & REC MASTER PLAN UPDATE	41,875	9,600	2,000	(7,600)	
24-40-740	EQUIPMENT	0	0	0	0	
24-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0	
24-40-905	TRANSFER LOAN TO BALANCE SHEET	0	0	0	0	
24-40-910	TRANSFERS OUT TO OTHER FUNDS	0	0	0	0	
24-40-990	BUDGETED INCREASE TO FUND BALANCE	0	2,600	9,000	6,400	
Total Fund Expenditures		41,875	12,700	11,500	(1,200)	
Net Revenue over/(under) Expenditures		159,419	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Redevelopment Agency Fund						
25-31-100	PROPERTY TAX INCREMENT PROJ 1	0	0	0	0	
25-31-110	PROPERT TAX INCREMENT PROJ 2	0	0	0	0	
25-31-120	PROPERTY TAX INCREMENT WX/WB 1	0	0	0	0	
25-31-130	PROPERTY TAX INCREMENT WX3	364,507	365,000	365,000	0	
25-31-140	PROPERTY TAX INCREMENT 2600 S	164,733	165,000	170,000	5,000	
25-31-150	PROP TAX INCREMENT LEGACY CDA	288,985	289,000	305,000	16,000	
25-31-160	PROP TAX INCR LEGACY CDA WX/WB	1,504	700	700	0	
25-33-550	CDBG	125,000	0	0	0	
25-36-100	INTEREST EARNINGS	32,322	45,000	67,000	22,000	
25-36-200	RENTAL INCOME	0	0	0	0	
25-36-300	REPAYMENT OF NOTE RECEIVABLE	10,488	2,000	2,000	0	
25-36-500	BOND PROCEEDS	0	0	0	0	
25-36-900	SUNDRY REVENUES	-604	0	0	0	
25-38-400	SALE OF FIXED ASSETS	0	0	0	0	
25-39-100	LOAN FROM CPTL IMPRV DVLP FUND	0	0	0	0	
25-39-200	TRANSFER IN FROM OTHER FUNDS	0	0	0	0	
25-39-900	BUDGETED USE OF FUND BALANCE	0	0	0	0	
Totals:		986,935	866,700	909,700	43,000	0
25-40-110	SALARIES & WAGES	118,425	121,515	123,646	2,131	
25-40-112	OVERTIME	116	500	500	0	
25-40-130	RETIREMENT	12,628	20,133	24,400	4,267	
25-40-131	GROUP HEALTH INSURANCE	13,386	13,993	14,044	51	
25-40-132	WORKERS COMP INSURANCE	2,294	1,470	376	(1,094)	
25-40-133	LTD INSURANCE	1,220	1,794	3,715	1,921	
25-40-134	MEDICARE TAX	1,688	1,762	2,034	272	
25-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
25-40-210	BOOKS, MEMBERSHIPS, SUBSCRIPTION	525	0	0	0	
25-40-220	PUBLIC NOTICES	0	1,000	1,000	0	
25-40-230	SCHOOLS, SEMINAR & TRAINING	0	0	0	0	
25-40-240	OFFICE SUPPLIES	0	0	0	0	
25-40-260	ALLOCATION OF CITY HALL EXPENS	44,484	44,484	61,504	17,020	
25-40-270	UTILITIES	0	0	0	0	
25-40-310	LEGAL SERVICES	4,993	5,000	5,000	0	
25-40-311	PROFESSIONAL SERVICES	73,650	30,000	30,000	0	
25-40-410	CURB, GUTTER, SIDEWALK-HERMES	0	0	0	0	
25-40-510	INSURANCE	6,110	6,500	5,500	(1,000)	
25-40-550	CONTRIB TO OTHER GOVTS	0	0	0	0	
25-40-610	MISCELLANEOUS EXPENSES	0	0	0	0	
25-40-630	DEBT PAYMENT - PROJECT AREA 1	0	0	0	0	
25-40-631	DEBT PAYMENT - PROJECT AREA 2	0	0	0	0	
25-40-632	AGREEMENT PAYMENT- 2600 SOUTH	101,423	130,000	120,000	(10,000)	
25-40-633	AGREEMENT PAYMENT- 2425 S CRA	109,449	100,000	100,000	0	
25-40-650	BOND DISCOUNT	0	0	0	0	
25-40-660	BOND COSTS	0	0	0	0	
25-40-670	AMORTIZATION OF BOND ISSUE EXP	0	0	0	0	
25-40-730	SPECIAL PROJECTS	42,625	50,000	50,000	0	
25-40-731	SPECIAL PROJECTS-HOUSING	232,708	200,000	200,000	0	
25-40-740	EQUIPMENT	0	0	0	0	
25-40-800	TRANSFER TO CAPITAL DVLPMNT FU	0	0	0	0	
25-40-805	TRANSFER TO GENERAL FUND	0	0	0	0	
25-40-810	BOND PRINCIPAL-500 WEST	0	0	0	0	
25-40-820	BOND INTEREST-500 WEST	0	0	0	0	
25-40-830	BOND AGENT FEES	0	0	0	0	
25-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0	
25-40-910	DEBT PRINCIPAL TO BALANCE SHT	0	0	0	0	
25-40-920	LOAN TO OTHER FUNDS	0	0	0	0	
25-90-900	LOAN PRINCIPAL TO BALANC SHEET	0	0	0	0	
25-90-990	BUDGETED INCREASE TO FUND BALANCE	0	138,549	167,981	29,432	
Total Fund Expenditures		765,723	866,700	909,700	43,000	
Net Revenue over/(under) Expenditures		221,212	0	0	0	

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Youth City Council Fund						
26-36-100	INTEREST EARNINGS	1,907	2,300	2,300	0	
26-36-320	YOUTH CITY COUNCIL REVENUE	6,466	1,500	1,500	0	
26-38-100	TRANSFERS FROM GENERAL FUND	16,525	16,525	16,525	0	
26-38-200	YCC Revenue	0	0	0	0	
26-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		24,898	20,325	20,325	0	0
26-40-132	WORKERS COMP INSURANCE	59	100	100	0	
26-40-134	MEDICARE TAX	275	425	425	0	
26-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	0	0	0	0	
26-40-230	CONFERENCES	8,477	9,000	9,000	0	
26-40-610	MISCELLANEOUS SUPPLIES	787	500	500	0	
26-40-611	YCC ACTIVITIES	4,404	1,500	3,000	1,500	
26-40-612	SCHOLARSHIPS	0	1,000	1,000	0	
26-40-613	HANDCART DAYS EXPENSES	0	0	0	0	
26-40-620	MISC. SERVICES-ADVISORS	3,629	4,800	4,800	0	
26-40-990	BUDGETED INCREASE TO FUND BALANCE	0	3,000	1,500	(1,500)	
Total Fund Expenditures		17,631	20,325	20,325	0	
Net Revenue over/(under) Expenditures		7,267	0	0	0	
Community of Promise Fund						
27-36-100	INTEREST EARNINGS	3,119	3,300	4,800	1,500	
27-36-310	COMMUNITY OF PROMISE REVENUE	5,521	2,000	2,000	0	
27-36-320	SENIORS LUNCH BUNCH REVENUE	2,134	1,000	1,500	500	
27-36-500	MISC REVENUE	-3,136	0	0	0	
27-38-100	TRANSFER FROM GENERAL FUND	56,700	56,700	56,700	0	
27-39-900	BUDGETED USE OF FUND BALANCE	0	0	0	0	
Totals:		64,338	63,000	65,000	2,000	0
27-40-610	MISCELLANEOUS SUPPLIES	0	0	0	0	
27-40-611	SENIORS-MISC EXPENSE	5,519	9,000	9,500	500	
27-40-612	BEAUTIFICATION-MISC EXPENSE	0	0	0	0	
27-40-613	BOOK CLUB-MISC EXPENSE	0	0	0	0	
27-40-614	WELCOME BABY-MISC EXPENSE	0	0	0	0	
27-40-615	HISTORIAN-MISC EXPENSE	0	0	0	0	
27-40-616	SECRETARY-MISC EXPENSE	0	0	0	0	
27-40-617	COMMUNITY OF PROMISE EXPENSES	29,097	51,000	51,000	0	
27-40-621	LITERACY PROGRAM EXPENSES	1,592	3,000	4,500	1,500	
27-40-990	BUDGETED INCREASE TO FUND BALANCE	0	0	0	0	
Total Fund Expenditures		36,209	63,000	65,000	2,000	
Net Revenue over/(under) Expenditures		28,128	0	0	0	
State Liquor Allotment Fund						
28-33-540	STATE REIMBURSED POLICE PAY	0	0	0	0	
28-33-550	STATE LIQUOR REVENUE	14,442	22,000	12,000	(10,000)	
28-36-100	INTEREST EARNINGS	1,878	2,500	2,500	0	
28-38-100	TRANSFER FROM C.I.D. FUND	0	0	0	0	
28-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		16,321	24,500	14,500	(10,000)	0
28-40-112	OVERTIME	0	5,000	5,000	0	
28-40-131	GROUP HEALTH INSURANCE	0	0	0	0	
28-40-132	WORKERS COMP INSURANCE	0	0	0	0	
28-40-133	LTD INSURANCE	0	0	0	0	
28-40-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0	
28-40-310	PROFESSIONAL & TECHNICAL SERVI	250	0	0	0	
28-40-455	SPECIAL DEPARTMENTAL SUPPLIES	605	3,000	3,000	0	
28-40-740	EQUIPMENT OVER \$5000	0	5,000	5,000	0	
28-40-990	BUDGETED INCREASE TO FUND BALANCE	0	11,500	1,500	(10,000)	
Total Fund Expenditures		855	24,500	14,500	(10,000)	
Net Revenue over/(under) Expenditures		15,466	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
1960 South Assessment Area Fund						
41-36-100	INTEREST EARNINGS	5,725	8,000	1,000	(7,000)	
41-36-110	INTEREST EARNINGS- SLGS ACCOUNTS	0	0	4,000	4,000	
41-36-700	BOND PROCEEDS	0	0	0	0	
41-36-800	LOAN PROCEEDS FRM RAP TAX FUND	0	0	0	0	
41-36-810	LOAN PROCEEDS FROM CIDF	0	0	0	0	
41-38-100	TRANSFER FROM GENERAL FUND	25,640	25,640	25,640	0	
41-38-800	ACCOUNTS RECEIVABLE PAYMENTS	183,903	188,335	163,145	(25,190)	
41-39-100	TRANSFER FROM GENERAL FUND	377,864				
41-39-900	Fund Balance Appropriation	0	0	0	0	
Totals:		593,131	221,975	193,785	(28,190)	0
41-40-220	PUBLIC NOTICES	0	0	0	0	
41-40-310	ENGINEERING SERVICES	234	5,000	5,000	0	
41-40-311	LEGAL SERVICES	4,082	15,000	15,000	0	
41-40-312	MISCELLANEOUS EXPENSES	14,591	15,000	15,000	0	
41-40-710	LAND PURCHASE	0	0	0	0	
41-40-720	RELOCATION COSTS	0	0	0	0	
41-40-725	EMERGENCY ACCESS CONSTRUCTION	0	0	0	0	
41-40-730	IMPROVEMENTS	0	0	0	0	
41-40-810	BOND PRINCIPAL PAYMENT	268,000	0	95,000	95,000	
41-40-820	BOND INTEREST PAYMENT	46,193	45,100	44,625	(475)	
41-40-830	BOND AGENT FEES	2,500	2,250	2,250	0	
41-40-839	2021 SALES TAX BOND COI FEES	0	0	0	0	
41-40-850	RAP TAX LOAN PRINCIPAL PAYMENT	0	0	0	0	
41-40-860	RAP TAX LOAN INTEREST PAYMENT	0	0	0	0	
41-40-870	CIDF LOAN PRINCIPAL PAYMENT	0	0	0	0	
41-40-880	CIDF LOAN INTEREST PAYMENT	0	0	0	0	
41-40-990	FUND BALANCE-INCREASE/DECREASE	0	139,625	16,910	(122,715)	
Total Fund Expenditures		335,599	221,975	193,785	(28,190)	
Net Revenue over/(under) Expenditures		257,532	0	0	0	
Capital Improvements Development Fund						
46-31-310	SALES TAX REVENUE WINDFALL	0	0	0	0	
46-36-100	INTEREST EARNINGS	10,828	81,000	100,000	19,000	
46-36-900	SUNDRY REVENUES	0	0	0	0	
46-38-400	SALE OF FIXED ASSETS	0	0	0	0	
46-39-100	TRANSFER IN FROM GEN/OTHER FUNDS	1,400,000	0	0	0	
46-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		1,410,828	81,000	100,000	19,000	0
46-40-311	ENGINEERING (Storm Sewer)	0	0	0	0	
46-40-600	LOAN TO RDA	0	0	0	0	
46-40-610	LOAN TO SOLID WASTE FUND	0	0	0	0	
46-40-710	LAND	0	0	0	0	
46-40-720	BUILDINGS	0	0	0	0	
46-40-730	IMPROVEMENTS	0	0	0	0	
46-40-731	IMPROVEMENTS (Storm Sewer)	0	0	0	0	
46-40-740	EQUIPMENT	0	0	0	0	
46-40-810	TRANSFER OUT TO OTHER FUNDS	0	0	0	0	
46-40-900	LOAN PRINCIPAL TO BALANC SHEET	0	0	0	0	
46-40-910	LOAN TO OTHER FUNDS	0	0	0	0	
46-40-990	FUND BALANCE-INCREASE/DECREASE	0	81,000	100,000	19,000	
46-90-900	MOVE LOAN TO THE BALANCE SHEET	0	0	0	0	
Total Fund Expenditures		0	81,000	100,000	19,000	
Net Revenue over/(under) Expenditures		1,410,828	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Water Enterprise Fund						
51-33-100	GRANT-HOMELAND SEC.	199,500	0	0	0	
51-33-200	ARPA REVENUE	42,000	0	0	0	
51-36-100	INTEREST EARNINGS	15,457	30,000	27,000	(3,000)	
51-36-110	INTEREST EARNINGS- 2023 BOND	18,251	10,000	13,000	3,000	
51-36-500	BOND PROCEEDS- WTR BONDS 2026	0	0	7,756,000	7,756,000	
51-37-100	WATER SALES	1,770,095	2,200,000	2,340,229	140,229	
51-37-200	IMPACT FEES	0	0	0	0	
51-37-300	WATER TURN ON FEES	0	0	0	0	
51-37-305	DELINQUENT FEE	30,049	25,000	30,000	5,000	
51-37-310	SHUT OFF FEE	7,300	6,000	6,500	500	
51-37-400	WATER METER FEES	4,641	5,000	5,000	0	
51-38-100	TRANSFER FROM WATER IMPACT FND	0	0	0	0	
51-38-110	TRANSFER FROM BOND FUND 54	0	0	0	0	
51-38-300	TRANSF FROM WIFF FOR BOND PYMT	136,000	136,000	136,000	0	
51-38-400	SALE OF FIXED ASSETS	1,425	30,000	30,000	0	
51-38-500	CONTRIBUTED WATER LINES	0	0	0	0	
51-38-900	MISC. REVENUE	3,748	6,000	4,000	(2,000)	
51-39-900	BUDGETED USE TO FUND BALANCE	0	0	47,841	47,841	
Totals:		2,228,467	2,448,000	10,395,570	7,947,570	0

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
51-40-110	SALARIES AND WAGES	287,884	354,933	333,983	(20,950)	
51-40-111	TEMPORARY LABOR	21,263	15,000	15,000	0	
51-40-112	OVERTIME	15,322	18,000	18,000	0	
51-40-130	RETIREMENT	65,152	69,036	64,813	(4,223)	
51-40-131	GROUP HEALTH INSURANCE	55,101	69,977	74,482	4,505	
51-40-132	WORKERS COMP INSURANCE	7,125	4,807	3,489	(1,318)	
51-40-133	LTD INSURANCE	3,451	5,239	5,034	(205)	
51-40-134	MEDICARE TAX	4,536	8,602	10,640	2,038	
51-40-135	EMPLOYEE HEALTH FITNESS	0	0	0	0	
51-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	2,928	3,000	3,000	0	
51-40-230	SCHOOLS, SEMINARS & TRAINING	1,504	4,500	4,500	0	
51-40-240	OFFICE SUPPLIES AND EXPENSE	1,102	1,500	1,500	0	
51-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	62,563	72,000	75,500	3,500	
51-40-252	FUEL PURCHASES	0	0	6,500	6,500	
51-40-255	EQUIPMENT LEASE	663	14,000	0	(14,000)	
51-40-260	ALLOCATION OF CITY HALL EXPENS	163,783	163,783	184,266	20,483	
51-40-261	BUILDING & RESERVIOR MAINT.	1,242	11,500	11,500	0	
51-40-270	UTILITIES	85,820	80,000	85,000	5,000	
51-40-280	TELEPHONE	0	0	0	0	
51-40-290	ALLOCATION TO PW FACILITY BOND	110,000	110,000	110,000	0	
51-40-310	PROFESSIONAL & TECHNICAL SERVI	87,700	55,000	65,000	10,000	
51-40-400	BAD DEBT EXPENSE	1	0	0	0	
51-40-510	INSURANCE AND SURETY BONDS	41,078	35,000	44,500	9,500	
51-40-511	INSURANCE CLAIM DEDUCTIBLE	0	0	0	0	
51-40-610	MISCELLANEOUS SUPPLIES	9,522	16,000	18,000	2,000	
51-40-620	MISCELLANEOUS SERVICES	52,751	70,000	55,000	(15,000)	
51-40-621	METER READING SERVICES	40,564	45,000	45,000	0	
51-40-622	WATER PURCHASES	26,234	27,000	34,000	7,000	
51-40-623	WATER RIGHTS PURCHASES	387,853	0	0	0	
51-40-625	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
51-40-650	DEPRECIATION	449,570	455,000	455,000	0	
51-40-651	AMORTIZATION EXPENSE	12,997	0	0	0	
51-40-670	AMORTIZATION OF BOND ISSUE EXP	0	0	0	0	
51-40-730	IMPROVEMENTS	0	0	0	0	
51-40-731	1050 S CUL DE SAC WTRLN	617	0	0	0	
51-40-732	GAC VESSEL REPAIR	42,842	0	225,000	225,000	
51-40-739	675 W WTRLN REPLACE- CDBG	390,776	0	0	0	
51-40-740	EQUIPMENT OVER \$5000	9,906	0	28,000	28,000	
51-40-741	EQUIPMENT UNDER \$5000	36,476	0	0	0	
51-40-830	DEBT SERVICE COLLECTION FEES		0	0	0	
51-40-900	TRANSFER TO FIXED ASSETS	-976,157	0	0	0	
51-40-930	TRANSFER FUND 53		0	0	0	
51-40-961	TRANSFER TO FLEET FUND	65,000	65,000	62,700	(2,300)	
51-40-990	FUND BALANCE-INCREASE/DECREASE		73,463	0	(73,463)	
51-40-910	TRANSFER TO GENERAL FUND	0	0	0	0	
51-61-701	CIP- Line Replace 1100w 2150-2600s	0	0	1,256,000	1,256,000	
51-61-702	CIP- Well 3 Rehabilitation	0	0	2,500,000	2,500,000	
51-61-703	CIP- 1500 S Reservoir Replacement Prj	0	0	4,000,000	4,000,000	
51-80-812	2016 BOND PRINCIPAL	363,000	369,000	376,000	7,000	
51-80-813	2014 BOND PRINCIPAL	110,000	110,000	110,000	0	
51-80-814	2023 BOND PRINCIPAL	69,000	69,000	72,000	3,000	
51-80-822	2016 BOND INTEREST	20,745	16,529	10,010	(6,519)	
51-80-824	2023 BOND INTEREST	38,135	28,131	25,303	(2,828)	
51-80-832	2016 TRUSTEE/COI FEES	2,250	2,000	2,250	250	
51-80-833	2014 TRUSTEE FEES	2,100	3,000	2,100	(900)	
51-80-834	2023 TRUSTEE/COI FEES	2,500	3,000	2,500	(500)	
51-80-835	LEASE INTEREST - BACKHOE LOAN	1,039	0	0		
51-80-900	LESS: AMORTIZED PRINCIPAL	-542,000	0	0	0	
Total Fund Expenditures		1,633,940	2,448,000	10,395,570	7,947,570	
Net Revenue over/(under) Expenditures		594,527	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Solid Waste Enterprise Fund						
52-36-100	INTEREST EARNINGS	1,221	3,000	3,000	0	
52-36-900	SUNDRY REVENUES	-33	0	0	0	
52-37-100	GARBAGE PICK UP & DISPOSAL FEES	663,832	719,500	725,000	5,500	
52-37-110	GREEN WASTE PICK UP FEES	150,438	163,000	165,000	2,000	
52-37-120	CURBSIDE RECYCLING FEES	270,275	296,000	300,000	4,000	
52-37-150	TIPPING DIVERSION CREDITS	0	0	50,000	50,000	
52-37-200	GARBAGE CAN REPLACEMENT FEES	154	2,000	2,000	0	
52-37-300	RESIDENTIAL DUMPSTER RENTAL	2,045	0	2,000	2,000	
52-38-330	TRANSFER FROM GENERAL FUND	0	0	0	0	
52-39-100	LOAN FROM CID FUND	0	0	0	0	
52-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		1,087,931	1,183,500	1,247,000	63,500	0
52-40-110	SALARIES AND WAGES	45,911	37,063	40,802	3,739	
52-40-112	OVERTIME	116	200	200	0	
52-40-130	RETIREMENT	8,747	6,193	7,480	1,287	
52-40-131	GROUP HEALTH INSURANCE	4,748	3,388	3,394	6	
52-40-132	WORKERS COMP INSURANCE	633	274	45	(229)	
52-40-133	LTD INSURANCE	488	547	291	(256)	
52-40-134	MEDICARE TAX	659	705	828	123	
52-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
52-40-260	ALLOCATION OF CITY HALL EXPENS	58,955	58,955	87,184	28,229	
52-40-290	ALLOCATION TO PW FACILITY CONS	5,000	5,000	5,000	0	
52-40-310	PROFESSIONAL & TECHNICAL	3,360	2,500	2,500	0	
52-40-400	BAD DEBT EXPENSE	2	0	0	0	
52-40-510	INSURANCE	1,631	1,300	15,800	14,500	
52-40-610	MISCELLANEOUS SUPPLIES	1,013	500	1,000	500	
52-40-620	GARBAGE PICK UP EXPENSE	216,093	241,800	241,800	0	
52-40-621	TIPPING COSTS	349,413	383,400	378,000	(5,400)	
52-40-622	SPRING & FALL CLEAN UP	37,846	45,000	50,000	5,000	
52-40-623	GARBAGE CAN LOAN PAYMENT	0	0	0	0	
52-40-624	CURBSIDE RECYCLING COLLECTION	174,975	182,700	182,700	0	
52-40-625	GREEN WASTE COLLECTION	100,163	105,200	105,200	0	
52-40-650	DEPRECIATION	0	0	0	0	
52-40-740	EQUIPMENT OVER \$5000	0	30,000	40,000	10,000	
52-40-900	MOVE DEBT PRCNPL TO BAL. SHEET	0	0	0	0	
52-40-910	MOVE F.A. PURCH TO BAL. SHEET	0	0	0	0	
52-40-990	FUND BALANCE-INCREASE/DECREASE	0	78,775	84,776	6,001	
52-90-910	TRANSFER TO GENERAL FUND	0	0	0	0	
Total Fund Expenditures		1,009,752	1,183,500	1,247,000	63,500	
Net Revenue over/(under) Expenditures		78,180	0	0	0	
Water Impact Fees Enterprise Fund						
53-36-100	INTEREST EARNINGS	28,099	26,000	26,000	0	
53-36-700	PROCEEDS FROM SALE OF BONDS	0	0	0	0	
53-37-200	IMPACT FEES	48,958	47,000	47,000	0	
53-38-100	TRANSFER FROM FUND 54	0	0	0	0	
53-39-900	FUND BALANCE APPROPRIATION	0	75,000	96,500	21,500	
Totals:		77,057	148,000	169,500	21,500	0
53-40-310	PROFESSIONAL & TECHNICAL SERVI	10,365	12,000	12,000	0	
53-40-710	LAND	0	0	0	0	
53-40-730	IMPROVEMENTS-OTHER	0	0	0	0	
53-40-731	IMPROVEMENTS-RESERVIOR	0	0	0	0	
53-40-732	IMPROVEMENT WATERLINE PROJECTS	0	0	21,500	21,500	
53-40-820	BOND INTEREST	0	0	0	0	
53-40-901	TRANSFER TO FIXED ASSETS	0	0	0	0	
53-40-910	TRNSFR TO BND 02/08 RDMPTN FD	136,000	136,000	136,000	0	
53-40-920	TRANSFER TO WATER FUND	0	0	0	0	
53-40-930	TRANSFER FUND 51	0	0	0	0	
Total Fund Expenditures		146,365	148,000	169,500	21,500	
Net Revenue over/(under) Expenditures		-69,308	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Water No Fault Fund						
54-36-100	INTEREST EARNINGS	3,609	4,000	4,000	0	
54-37-200	UTILITY FEES	0	0	0	0	
54-38-100	TRANSF FROM WF & WIFF	0	0	0	0	
54-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		3,609	4,000	4,000	0	0
54-40-310	PROFESSIONAL & TECHNICAL SERVI	0	0	0	0	
54-40-910	CLAIMS PAYMENTS	0	0	0	0	
54-40-930	TRANSFER FUND 51	0	0	0	0	
54-90-990	FUND BALANCE-INCREASE/DECREASE	0	4,000	4,000	0	
Total Fund Expenditures		0	4,000	4,000	0	
Net Revenue over/(under) Expenditures		3,609	0	0	0	
Storm Drain Fee Enterprise Fund						
56-32-210	STORM DRAIN PERMITS	1,980	200	200	0	
56-33-590	OTHER STATE REVENUE	0	0	0	0	
56-34-400	STORM DRAIN FEES	455,218	637,000	796,000	159,000	
56-36-100	INTEREST EARNINGS	33,832	42,624	42,624	0	
56-36-RRR	SWPPP PENALTY FEES for Education	0	0	0	0	
56-36-900	SUNDRY REVENUES	80	0	0	0	
56-38-500	CONTRIBUTED STORM DRAINS	-5	0	0	0	
56-39-900	FUND BALANCE APPROPRIATION	0	87,000	389,364	302,364	
Totals:		491,105	766,824	1,228,188	461,364	0
56-40-110	SALARIES AND WAGES	118,580	139,141	136,613	(2,528)	
56-40-130	RETIREMENT	22,909	27,777	26,394	(1,383)	
56-40-131	GROUP HEALTH INSURANCE	24,096	36,652	31,820	(4,832)	
56-40-132	WORKERS COMP INSURANCE	3,410	2,131	1,991	(140)	
56-40-133	LTD INSURANCE	1,317	2,054	1,525	(529)	
56-40-134	MEDICARE TAX	1,779	2,185	3,111	926	
56-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
56-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	651	300	300	0	
56-40-230	SCHOOLS, SEMINARS & TRAINING	982	2,000	1,500	(500)	
56-40-231	EDUC & TRAINING, RE: SWPPP Violations	0	0	0	0	
56-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	1,156	1,500	2,100	600	
56-40-252	FUEL PURCHASES	0	0	500	500	
56-40-260	ALLOCATION OF CITY HALL EXPENS	32,640	32,640	82,390	49,750	
56-40-290	ALLOCATION TO PW FACILITY BOND	85,000	85,000	85,000	0	
56-40-310	PROFESSIONAL & TECHNICAL	37,123	35,000	65,000	30,000	
56-40-400	BAD DEBT EXPENSE	0	0	0	0	
56-40-510	INSURANCE AND SURETY BONDS	17,987	15,000	3,000	(12,000)	
56-40-610	MISCELLANEOUS SUPPLIES	1,939	5,000	5,000	0	
56-40-620	MISCELLANEOUS SERVICES	19,261	50,000	100,000	50,000	
56-40-650	DEPRECIATION	126,315	130,000	130,000	0	
56-40-730	IMPROVEMENTS	319	3,000	3,000	0	
56-40-731	1500 S A-1 DRAIN LINING	0	0	0	0	
56-40-732	1950 S DETENTION BASIN	0	0	0	0	
56-40-733	CROSSROADS STORM DRAIN 800w 1500s	0	151,944	151,944	0	
56-40-740	EQUIPMENT	0	5,500	5,000	(500)	
56-40-810	BOND PRINCIPAL	0	0	0	0	
56-40-820	BOND INTEREST	0	0	0	0	
56-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0	
56-40-910	TRANSFERS TO/FROM OTHER FUNDS	0	0	0	0	
56-40-961	TRANSFER TO FLEET FUND	40,000	40,000	42,000	2,000	
56-40-910	TRANSFER TO GENERAL FUND	0	0	0	0	
56-61-701	CIP- 1200 S Storm Drain Installation	0	0	350,000	350,000	
56-61-702	CIP- Spill Response Trailer	0	0	0	0	
56-61-703	CIP- 500 S Storm Drain Repair	0	0	0	0	
56-40-990	FUND BALANCE- INCREASE	0	0	0	0	
Total Fund Expenditures		535,463	766,824	1,228,188	461,364	
Net Revenue over/(under) Expenditures		-44,358	0	0	0	

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Storm Drain Impact Fee Enterprise Fund						
57-33-590	OTHER STATE REVENUE	0	0	0	0	
57-34-400	STORM DRAIN IMPACT FEES	13,698	65,000	35,000	(30,000)	
57-34-410	STORM DRAIN FEES	0	0	0	0	
57-36-100	INTEREST EARNINGS	18,564	22,500	22,500	0	
57-36-105	DELINQUENT FEES	160	0	0	0	
57-39-100	LOAN FROM C.I.D. FUND	0	0	0	0	
57-39-200	TRANSFER FROM C.I.D.F.	0	0	0	0	
57-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
57-39-910	TRANSFERS IN - STORM DRAIN (FND-56)	94,567	0	0	0	
Totals:		126,988	87,500	57,500	(30,000)	0
57-40-310	PROFESSIONAL SERVICES	4,954	5,000	5,000	0	
57-40-510	INSURANCE AND SURETY BONDS	0	0	0	0	
57-40-610	MISC SUPPLIES	0	0	0	0	
57-40-620	MISC SERVICES	0	0	0	0	
57-40-650	DEPRECIATION	0	0	0	0	
57-40-730	STORM DRAIN IMPROVEMENTS	0	0	0	0	
57-40-731	LEGACY PARK STORM DRAIN	0	0	0	0	
57-40-732	A-1 DESILT BASIN	0	0	0	0	
57-40-733	REDWOOD & 2425 S SIPHON	0	0	0	0	
57-40-734	SKYPARK 2600 S DETENTION BASIN	0	0	0	0	
57-40-735	MILLS PARK DETENTION STRUCTURE	0	0	0	0	
57-40-736	2600 S REDWOOD TLS STORM DRAIN	0	0	0	0	
57-40-810	BOND PRINCIPLE	0	0	0	0	
57-40-820	BOND INTEREST	0	0	0	0	
57-40-900	LOAN PRNCPL & FA TO BAL SHT	0	0	0	0	
57-40-901	TRANSFER TO FIXED ASSETS	0	0	0	0	
57-40-910	TRANSFER TO BALANCE SHEET	0	0	0	0	
57-40-990	FUND BALANCE-INCREASE	0	82,500	52,500	(30,000)	
Total Fund Expenditures		4,954	87,500	57,500	(30,000)	
Net Revenue over/(under) Expenditures		122,034	0	0	0	

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Fleet Fund						
61-36-100	INTEREST EARNINGS	27,523	22,200	36,000	13,800	
61-38-400	SALE OF FIXED ASSETS	0	270,000	125,000	(145,000)	
61-39-151	TRANSFERS FROM GF CITY HALL	6,800	6,800	7,200	400	
61-39-160	TRANSFERS FROM GF POLICE DEPT	420,500	180,000	180,000	0	
61-39-171	TRANSFERS FROM GF STREETS DEPT	100,000	100,000	102,000	2,000	
61-39-183	TRANSFERS FROM GF PARKS DEPT	32,000	32,000	36,000	4,000	
61-39-510	TRANSFERS FROM WATER FUND	65,000	65,000	62,700	(2,300)	
61-39-560	TRANSFERS FROM STORMWATER FUND	40,000	40,000	42,000	2,000	
61-39-900	FUND BALANCE APPROPRIATION	0	465,834	506,290	40,456	
Totals:		691,823	1,181,834	1,097,190	(84,644)	0
61-40-312	MISCELLANEOUS EXPENSES	0	0	0	0	
61-40-650	DEPRECIATION	227,063	0	0	0	
61-40-900	APPROP INCREASE TO FUND BALANCE	0	0	0	0	
61-70-151	VEHICLE PURCHASE- GF CITY HALL	0	0	0	0	
61-70-160	VEHICLE PURCHASE- GF POLICE	0	330,000	340,000	10,000	
61-70-171	VEHICLE PURCHASE- GF STREETS	271,222	0			
61-70-183	VEHICLE PURCHASE- GF PARKS	0	0	0	0	
61-70-510	VEHICLE PURCHASE- WATER FUND	95,543	0	105,000	105,000	
61-70-560	VEHICLE PURCHASE- STORM WATER	0	0	0	0	
61-70-650	DEPRECIATION	0	0	0	0	
61-70-900	TRANSFER TO FIXED ASSETS	-366,765	0	0	0	
61-71-160	VEHICLE UPFITS- GF POLICE DEPT	4,651	120,000	0	(120,000)	
61-71-171	VEHICLE UPFITS- GF STREET DEPT	52,477	5,800	0	(5,800)	
61-71-183	VEHICLE UPFITS- GF PARKS DEPT	49,480	6,000	0	(6,000)	
61-71-510	VEHICLE UPFITS- WATER FUND	53,182	5,800	0	(5,800)	
61-71-560	VEHICLE UPFITS- STORM WATER	18,131	5,800	0	(5,800)	
61-71-900	TRANSFER TO FIXED ASSETS	-154,691				
61-80-151	LEASE PAYMENTS- GF CITY HALL	6,875	6,751	6,756	5	
61-80-160	LEASE PAYMENTS- GF POLICE DEPT	0	453,641	432,954	(20,687)	
61-80-171	LEASE PAYMENTS- GF STREET DEPT	11,535	201,915	111,624	(90,291)	
61-80-183	LEASE PAYMENTS- GF PARKS DEPT	28,209	22,914	52,894	29,980	
61-80-510	LEASE PAYMENTS- WATER FUND	13,632	16,776	29,525	12,749	
61-80-560	LEASE PAYMENTS- STORM WTR FUND	3,189	6,437	18,437	12,000	
61-80-840	ACCRUED INT MAR-24 LEASE	17,233				
61-90-910	TRANSFERS TO GEN FUND (PD VEHIC)	972,413				
Total Fund Expenditures		1,303,380	1,181,834	1,097,190	(84,644)	
Net Revenue over/(under) Expenditures		-611,557	0	0	0	
Net Grand Totals (Caselle Proof):		3,132,975	0	0	0	0

FY26 GENERAL FUND				
ONE-TIME CAPITAL PROJECT AND LINE ITEM PROPOSALS				
CAPITAL REQUESTS (ONE TIME EXPENSE)				
Priority	Project	GL	Cost	Subtotal
1	Codification - (Already included in FY26 Budget)	10-43-310	\$25,000	In Budget
2	Split out costs between .gov and getting website up and working - (Already included in FY26 Budget)	10-43-310	\$30,000	In Budget
3	Upgrade RMP owned street lights to LED (3.8 yrs ROI)	10-47-250	\$65,000	\$65,000
4	HRIS Implementation (HR Dept.)	10-46-740	\$20,000	\$85,000
5	Old City Shops Asphalt and Waterway repair (Approved in FY25 Budget but not completed, funds rolled into fund balance at end of FY25, complete in FY26?)	10-51-260	\$40,000	\$125,000
Items Not Included In FY26 Budget (not in any preferential order)				
	Cameras and Wi-Fi Expansion at Public Work	10-46-	\$12,000	
	Water tank and Pressure Washer for Off season pavilion cleaning (ACT#?)	10-83-	\$5,000	
	Water Softener for Kitchen and wash bay ACT#?)	10-79-	\$6,000	
	Asphalt Sample Core Drill (10-71-740)		\$10,000	
	Concrete repairs at Mountain View (10-83-260)	10-83-	\$40,000	
	Excavation and ROW code update (10-71-310)		\$5,000	
	Hydraulic Hose crimping tool and supplies for truck repair (10-71-740)		\$6,000	
	Traffic Safety Committee Codification and Traffic Counter purchase (PD BUDGET?) (ACT#?)		\$8,000	
	2600 S Entrance Tree Buffer on 800 W (new Drip irrigate and tree replacements, and rock Xeriscape)(ACT#?) \$40,000 per year until complete (3-5 yrs.)	10-83-	\$40,000	
Items On Hold Or Moved To Different Fund (not in any preferential order)				
	Add HVAC system to the basement offices. Currently don't have heat or A/C (Sam gathering information for short-term solutions)		\$15,000	
	Add a repeater system for the police radios so radios will work in the basement offices (Not needed in FY26 due to UCAN issues)		\$35,000	
	Christmas Decoration (Moved to RAP)	10-83-	\$12,000	
	Overseeder (Moved to RAP)	10-83-	\$21,000	
	Door Controls for Restrooms(ACT#?) Moved to RAP	10-83-	\$45,000	
	Private City Wi-Fi — 33 to parks to prep for Cameras at Parks (towers and equipment) (ACT#?)(RAP?) Moved to RAP	10-46-	\$90,000	

FY26 GENERAL FUND				
ONGOING CAPITAL PROJECT AND LINE ITEM PROPOSALS				
LINE ITEM INCREASES (ONGOING EXPENSE)				
Priority	Project	GL	Cost	Subtotal
1	Firearms, Less Lethal, Ammunition (Already included in FY26 Budget)	10-60-456	\$30,000	In Budget
2	Accurant Virtual Crime Center and Accurant Trax (Already included in FY26 Budget)	10-60-310	\$6,500	In Budget
3	Dash Cameras w/LPR -\$187,955.40 total cost amortized over 5 yrs for a annual cost of \$38,000. Price does not include LPR (license plate readers) on traffic signal poles.	10-60-740	\$43,000	\$43,000
4	Safety Bonus Programs Per ULGT Directive	10-47-630	\$6,500	\$49,500
5	Non-Fleet Equipment Rental of personnel lift for light installation and minor repairs (NEW GL Numbers)	10-79-255	\$5,000	\$54,500
6	\$4,000 Increase for Small Tools (Blowers/Edgers/Saws)	10-83-741	\$4,000	\$58,500
7	\$4,000 Increase for Small tools (compactors, saws, painters)	10-71-741	\$4,000	\$62,500
Items Not Included In FY26 Budget (not in any preferential order)				
	New Police Sergeant	10-35-610	\$254,000	
	Street light Improvements (new installation requests and Light Upgrades as approved by City Council)	10-60	\$50,000	
	Street Tree Maintenance trim and replacements (10-71-620) Until street tree ordinance is adopted and maintenance fully transitions.	10-71-620	\$30,000	
	New Police Officer	10-60-310	\$230,000	
Items On Hold Or Moved To Different Fund (not in any preferential order)				
	~~Anticipated professional services (cost increase due to service demands. (Will amend budget for new revenue and offsetting expenses at end of year)~~	10-62-310	\$10,000	
	~~Replacement Banners/Flags (Moved to RAP one-time expense)~~		\$3,500	
	~~Beautification increase to put flowers in more areas (10-83-410) Increase by \$6,500 (Moved to RAP for one-time expense FY26)~~	10-83-	\$6,500	

FY26 CAPITAL PROJECT PROPOSALS				
CAPITAL REQUESTS AND LINE ITEM INCREASES(ONE TIME EXPENSE)				
Priority	CLASS C SPECIAL REVENUE FUND GL 21	TYPE	COST	Subtotal
	Streets Depreciation Plan and LTAP Road Analysis	21-40-310	\$15,000	\$15,000
#	RAP TAX GL 23	TYPE	COST	Subtotal
1	Dog Park (Carry Over from the previous year)	23-40-732	\$120,000	\$120,000
2	Resurface Courts at Mills and New Basketball standards	23-40-731	\$55,000	\$175,000
3	Bench Replacements at Hogan/Cloverdale and Mills	23-40-730	\$25,000	\$200,000
4	Mills Park Trail and East Parking lot Preservation	23-40-736	\$21,000	\$221,000
5	Overseeder (Moved to RAP)	23-40-740	\$21,000	\$242,000
6	Christmas Decoration (Moved to RAP)	23-40-735	\$12,000	\$254,000
7	Private City Wi-Fi to parks for door locks and future cameras (Backbone Equipment FY26)	23-40-740	\$15,000	\$269,000
8	Door Controls for Restrooms(ACT#?)	23-40-721	\$45,000	\$314,000
9	Replacement Banners/Flags	23-40-735	\$3,500	\$317,500
10	Beautification increase to put flowers in more areas	23-40-735	\$6,500	\$324,000
Not Included In FY26 Budget (not in any preferential order)				
	Tree Replacements Mills/Ivory/Mountain View (Could not determine if the council decide on 7.29.25 to move this to a funded project?)	10-83-	\$50,000	
	Drinking Fountain at Hogan	CIP	\$8,000	
	Park Branding Signage (Removed- Update signs to uniform design when damaged or work is being done.)		N/A	
#	WATER ENTERPRISE FUND GL 51	TYPE	COST	Subtotal
1	GAC Replacement and Vessel Repairs (Already included in FY26 Budget)	51-40-732	\$225,000	
2	1100 W Waterline replacement 2150 S to 2600 S	51-61-701	\$1,256,000	Bond
3	Well 3 Rehab	51-61-702	\$2,500,000	Bond
4	Reservoir Replacement	51-61-703	\$4,000,000	Bond
5	Valve/Hydrant Exerciser	51-40-740	\$6,000	\$6,000
6	Water System Depreciation Plan update (Additional to 51-40-310)	51-40-310	\$10,000	\$16,000
7	SCADA System Master Plan	51-40-740	\$22,000	\$38,000
Not Included In FY26 Budget (not in any preferential order)				
	Additional Elements Feature for Water (Additional to 51-40-310)	One Time	\$10,000	\$10,000
#	WATER IMPACT FEE FUND GL 53	TYPE	COST	Subtotal
1	Pipe Upsize costs at Choice Leaning Center	53-40-732	\$21,500	\$21,500
#	STORM DRAIN FEE ENTERPRISE FUND GL 56	TYPE	COST	Subtotal
1	A2 Drain Tree removals and ditch cleanout (Additional to 56-40-620)	56-40-620	\$50,000	\$50,000
2	1200 S Storm Drain installation (New GL 56-61-701)	56-61-701	\$350,000	\$400,000
3	Additional Engineering costs for Depreciation Plan and Project surveys	56-40-310	\$20,000	\$420,000
Not Included In FY26 Budget (not in any preferential order)				
	500 S Storm Drain Repair	CIP	\$500,000	
	Elements Features for Storm Water (Additional to 56-40-310)	One time	\$10,000	
	Spill Response Trailer	CIP	\$15,000	
#	Fleet Fund 61	TYPE	COST	Subtotal
1	Mini Excavator	61-70-171	\$85,000	\$85,000
2	Purchase Tilt Dec Trailer for Mini Excavator	61-70-171	\$20,000	\$105,000
3	Four Police Vehicles (This has been anticipated in the budget but wasn't included in line 61-70-160. There is sufficient revenue in the fleet fund to cover this expense.)	61-70-160	340,000	\$445,000

FY26 CAPITAL PROJECT AND LINE ITEM PROPOSALS			
LINE ITEM INCREASES (ONGOING EXPENSE)			
Priority	WATER ENTERPRISE FUND GL 51	GL	COST
1	Fire Hydrant and PRV Replacements or repairs (51-40-730)	51-40-730	\$10,000
Not Included In FY26 Budget			
2	Road Repairs from Emergency Waterline repair (ACT#?)	51-40-250	\$20,000
Priority	SOLID WASTE ENTERPRISE FUND	GL	COST
1	Additional Funding to cover costs of taking over ownership of Recycle and Green Waste Cans	52-40-740	\$10,000