



Budget Document

Fiscal Year 2026-2027

CITY OF TREMONTON		FY 2026-2027 BUDGET						Page: 1
		Period 00/26 (07/01/2026)						Jun 16, 2026 1:22PM
Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
GENERAL FUND								
TAXES								
1031100	GENERAL PROPERTY TAXES - CURR	3,137,475.80	3,131,277.50	3,277,000	2,954,704	3,377,000	3,395,735	18,735
1031110	PENALTY/INTEREST	12,083.39	2,944.46	1,000	19,925	1,000	1,000	0
1031111	PERSONAL PROPERTY TAX	.00	.00	0	9,494	0	0	0
1031112	AUTO IN LIEU	226,917.77	191,640.84	180,000	150,976	180,000	180,000	0
1031120	PRIOR YR TAXES DELINQUENT	51,461.07	34,557.12	15,000	101,482	15,000	15,000	0
1031130	GEN SALES & USE TAXES	3,060,405.72	3,184,382.63	3,275,000	2,654,569	3,375,000	3,375,000	0
1031150	FRANCHISE TAX CABLE TV/COMCAST	16,283.17	7,268.13	16,000	10,307	7,000	7,000	0
1031160	TELECOMMUNICATION FRANCHISE TX	39,061.16	50,726.70	55,000	52,951	55,000	55,000	0
1031161	ELECTRIC ENERGY TAX	772,411.08	823,768.45	820,000	817,604	1,000,000	1,000,000	0
1031162	NATURAL GAS ENERGY TAX	351,173.74	310,682.05	280,000	282,288	300,000	300,000	0
1031163	TRANSIENT ROOM TAX	47,551.43	65,583.47	65,000	44,160	65,000	65,000	0
Total TAXES:		7,714,824.33	7,802,831.35	7,984,000	7,098,461	8,375,000	8,393,735	18,735
LICENSES & PERMITS								
1032210	BUSINESS LICENSES & PERMITS	44,650.27	45,752.67	43,000	42,351	43,000	43,000	0
1032211	CONDITIONAL USE PERMIT	501.80	70.00	0	20	0	0	0
1032220	BUILDING PERMITS	281,674.54	472,308.16	600,000	595,911	350,000	350,000	0
1032221	BUILDING PERMITS ADMIN. FEES	101,904.34	128,222.63	165,000	162,988	120,000	120,000	0
1032222	BLDG INSPECTS-INTERLOCAL AGREE	.00	3,282.39	0	0	0	0	0
1032223	DEVELOPMENT PERMITS	86,148.21	45,338.52	40,000	38,246	0	0	0
1032224	SUBDIVISION SIGNS	4,825.00	2,755.00	4,700	5,335	0	0	0
1032225	NEW STREETLIGHTS	28,000.00	28,605.00	45,500	56,000	0	0	0
1032250	ANIMAL LICENSES	3,955.00	4,742.63	3,500	3,250	3,500	3,500	0
1032750	PD IMPACT FEE REIMBURSEMENT	1,126.08	.00	0	0	0	0	0
Total LICENSES & PERMITS:		552,785.24	731,077.00	901,700	904,101	516,500	516,500	0
INTERGOVERNMENTAL - SENIOR SER								
1033314	SENIOR TITLE III B	14,029.00	9,921.00	14,000	10,742	11,000	11,000	0
1033316	STATE SERVICE	8,019.00	4,264.00	8,000	7,140	7,200	7,200	0
1033317	BRAG MISC.	474.33	.00	2,500	0	0	0	0
1033318	STATE TRANSPORTATION	.00	.00	700	0	0	0	0
1033320	SENIOR TITLE III C-1	25,182.00	22,267.00	20,000	21,455	13,200	13,200	0
1033322	USDA CASH IN LIEU III C-1	6,489.93	6,869.48	6,500	4,996	5,000	5,000	0
1033324	STATE NUTRITION C-1	2,223.00	.00	1,000	4,089	2,100	2,100	0
1033326	CONGREGATE MEALS INCOME	17,922.32	29,544.62	19,200	35,284	20,000	20,000	0
1033327	HOME DELIVERED MEAL INCOME	80,508.50	69,096.36	60,000	66,091	60,000	60,000	0
1033330	SENIOR TITLE III C-2	23,008.00	18,597.00	14,500	11,997	32,000	32,000	0
1033332	USDA CASH IN LIEU III C-2	6,489.93	8,642.96	6,600	14,849	5,000	5,000	0
1033334	STATE NUTRITION C-2	1,951.00	2,048.00	1,000	2,074	2,100	2,100	0
1033336	STATE HOME DELIVERED MEALS	23,092.00	26,902.52	20,000	11,126	16,000	16,000	0
1033337	HEALTH INSURANCE COUNSELING	.00	.00	3,000	0	0	0	0
1033340	STATE SERVICE IIIF	.00	.00	3,000	0	0	0	0
1033341	SENIOR TITLE IIID	4,100.00	.00	3,100	3,240	3,300	3,300	0
1033342	STATE SERVICE IIID	1,200.00	6,910.00	2,000	0	0	0	0
1033352	LOCAL GOVERNMENT CONTRIBUTION	48,998.14	102,954.00	75,000	119,742	75,000	75,000	0
Total INTERGOVERNMENTAL - SENIOR SER:		263,687.15	308,016.94	260,100	312,824	251,900	251,900	0
OTHER INTERGOVERNMENTAL REV								
1034342	RTIF	488,037.44	250,365.37	0	0	0	0	0
1034362	B & C ROAD FUND ALLOTMENT	594,709.65	703,893.22	0	0	0	0	0
1034364	STATE LIQUOR FUND ALLOTMENT	12,101.63	16,435.92	16,000	16,610	16,000	16,000	0
1034368	RVCRI - POLICE GRANT	802.00	.00	0	0	0	0	0
1034370	LIBRARY STATE GRANT (CLEF)	.00	9,446.91	6,500	0	6,000	6,000	0
1034373	LAND WATER CONSERVATION GRANT	.00	8,870.00	0	0	0	0	0

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1034378	LIBRARY GRANT	6,177.00	5,604.00	500	5,984	500	500	0
1034380	TOURISM GRANTS	1,000.00	25,000.00	0	0	0	0	0
1034383	PRC GRANTS - STATE	.00	.00	10,000	9,650	0	0	0
1034398	PD OVERTIME REIMBURSEMENT	8,063.98	11,201.49	9,000	3,068	9,000	9,000	0
1034410	POLICE GRANT MISC.	40,639.00	33,540.29	0	52,500	15,000	15,000	0
1034411	POLICE STAFFING GRANT	8,732.00	123,280.40	0	0	0	0	0
1034465	LIBRARY LSTA GRANT	4,200.56	1,388.70	0	7,081	6,000	6,000	0
1034621	POLICE CONTRACT - GARLAND	.00	.00	0	0	520,000	520,000	0
1034622	POLICE CONTRACT - BESD	.00	.00	0	0	135,000	165,000	30,000
Total OTHER INTERGOVERNMENTAL REV:		1,164,463.26	1,189,026.30	42,000	94,893	707,500	737,500	30,000

OTHER INCOME

1036431	ANNEXATION FEES	.00	3,300.00	1,100	0	0	0	0
1036432	DEVELOP CONTRIBU FEE IN LIEU	165,202.83	.00	0	0	0	0	0
1036440	CEMETERY OPENING FEES	22,500.00	34,250.00	20,000	34,100	20,000	20,000	0
1036445	CEMETERY LOT SALES	22,217.60	19,800.00	20,000	27,600	20,000	20,000	0
1036446	CEMETERY TRANSFER FEES	250.00	350.00	100	400	100	100	0
1036460	LIBRARY FEES	4,070.62	4,863.49	5,000	3,778	0	0	0
1036500	COURT FINES & FORFEITURES	114,837.60	116,533.30	90,000	109,437	100,000	110,000	10,000
1036511	SERVING FEE - TREMONTON	230.00	201.03	100	50	100	100	0
1036512	SERVING FEE - GARLAND	.00	30.00	0	0	0	0	0
1036528	POLICE DEPARTMENT FEES	11,281.67	7,934.66	6,000	15,400	7,000	7,000	0
1036530	GARBAGE COLLECTION CHARGES	645,561.46	.00	0	7	0	0	0
1036532	GARBAGE CAN PURCHASE	18,635.00	550.00	0	750	0	0	0
1036534	RECYCLE COLLECTION CHARGES	175,783.52	.00	0	0	0	0	0
1036535	WORKMAN'S COMP REIMB-REFUND	.00	.00	0	2,117	0	0	0
1036537	RR INSPECTION REIMBURSEMENT	14,458.47	208.47	14,250	15,219	14,250	14,250	0
1036538	RR MAINTENANCE REIMBURSEMENT	8,755.01	208.47	27,035	0	9,000	36,000	27,000
1036579	RENTAL ON BOWERY/STAGE	805.00	535.00	100	0	100	100	0
1036581	RENT ON COMMUNITY CENTER	28.05	85.00	0	0	0	0	0
1036585	RENT FROM SENIOR BUILDING	3,399.00	3,415.00	2,000	4,185	2,000	2,000	0
1036586	GROUND LEASE/BILLBOARDS/CELL T	9,007.97	5,480.64	5,000	5,572	5,000	5,000	0
1036601	OTHER REVENUE	11,455.69	47,207.97	6,000	32,083	6,000	6,000	0
1036602	WATER SHARES - GOLF COURSE	.00	5,895.00	0	0	0	0	0
1036609	POP MACHINE	36.07	29.00	0	0	0	0	0
1036610	INTEREST EARNING	205,281.67	241,694.94	240,000	149,160	240,000	214,000	-26,000
1036613	ULGT TARP PROGRAM	3,412.00	3,728.00	3,400	3,870	3,400	3,400	0
1036614	YOUTH CITY COUNCIL	.00	190.00	0	690	0	0	0
1036615	RESTITUTION	68.76	.00	200	334	200	200	0
1036617	CREDIT CARD SERVICE FEE	3,697.18	3,940.94	3,000	3,316	3,000	3,000	0
1036618	CITY CAR COMMUTING REIMBURSEME	798.00	762.00	800	702	800	800	0
1036640	RECREATION CONCESSION STAND	2.00	.00	0	0	0	0	0
1036660	24TH OF JULY PROCEEDS	9,736.17	7,440.35	8,000	9,734	8,000	8,000	0
1036661	COMMUNITY EVENTS PROCEEDS	4,867.49	6,895.00	5,000	1,285	5,000	5,000	0
1036671	SALE OF SURPLUS PROPERTY	975.00	1,900.00	5,000	828	5,000	5,000	0
1036699	CASH OVER/SHORT	287.33	181.78	0	0	0	0	0
1036828	K9 FUNDRAISERS	.00	.00	0	100	0	0	0
1036830	CONTRIBUTION PRIVATE SOURCES	282.56	108.73	0	789	0	0	0
1036831	PRIVATE DONATION - POLICE	622.40	1,156.72	0	43,434	0	0	0
1036832	PRIVATE DONATIONS - LIBRARY	.00	650.00	0	1,000	0	0	0
1036835	PRIVATE DONATION - SENIORS	19,454.86	9,541.87	2,000	15,942	2,000	2,000	0
1036838	CEMETERY PRIVATE DONATIONS	17,539.49	.00	0	0	0	0	0
1036843	ANIMAL SHELTER DONATIONS	1,759.00	1,183.00	3,000	1,539	3,000	3,000	0
1036844	SENIOR PROGRAMS	1,492.00	1,436.60	3,000	6,094	3,000	3,000	0
1036845	ANIMAL SHELTER ADOPTIONS	2,252.04	2,833.75	2,000	1,389	2,000	2,000	0
1036849	INSURANCE PROCEEDS	17,316.64	.00	176,000	175,748	0	0	0
1036858	PROCEEDS PANTRY LEASE	.00	.00	0	100	0	0	0
1036892	ULGT REBATE	.00	4,488.73	0	0	0	0	0

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Total OTHER INCOME:		1,518,360.15	538,592.50	648,085	666,751	458,950	469,950	11,000
ADMINISTRATION SERVICES								
1037128	ADMIN SERVICES TO FIRE DEPT	9,200.00	11,100.00	12,200	12,200	12,500	12,500	0
1037129	ADMIN SERVICES TO STREETS DEPT	.00	.00	0	0	12,500	12,500	0
1037151	ADMIN SERVICES TO WATER FUND	34,000.00	33,000.00	34,500	34,500	35,500	35,500	0
1037152	ADMIN SERVICES TO WWTP FUND	9,100.00	9,600.00	9,600	9,600	24,500	24,500	0
1037154	ADMIN SERVICES TO THE SEWER FD	24,000.00	24,000.00	24,000	24,000	10,000	10,000	0
1037155	ADMIN SERVICE TO THE STORM FD	24,000.00	23,200.00	23,200	23,200	24,000	24,000	0
1037156	ADMIN SERVICES TO THE REC FUND	10,200.00	11,000.00	12,000	12,000	12,500	12,500	0
1037157	ADMIN SERVICES FOR FOOD PANTRY	200.00	300.00	350	350	350	350	0
1037158	ADMIN SERVICES TO SOLID WASTE	.00	1,500.00	1,700	1,700	1,800	1,800	0
Total ADMINISTRATION SERVICES:		110,700.00	113,700.00	117,550	117,550	133,650	133,650	0
TRANSFERS/FUND BAL TO BE APPR								
1039999	FUND BALANCE TO BE APPROPRIATE	.00	.00	1,068,525	0	0	0	0
Total TRANSFERS/FUND BAL TO BE APPR:		.00	.00	1,068,525	0	0	0	0
NON DEPARTMENTAL								
1040160	HEALTH, SAFETY & WELFARE	30,053.91	28,804.95	35,000	37,193	36,500	36,500	0
1040210	BOOKS/SUBSCRIPTIONS/MEMBERSHI	606.15	226.83	600	0	200	200	0
1040212	MEMBERSHIPS/DUES	559.93	565.68	700	593	600	600	0
1040220	PUBLIC NOTICES	1,275.23	.00	100	0	100	100	0
1040240	OFFICE SUPPLIES & EXPENSES	3,319.70	3,000.43	3,000	1,498	3,000	3,000	0
1040241	POSTAGE	4,809.47	5,324.03	5,000	4,924	5,000	5,000	0
1040242	WEB PAGE UPDATE	180.00	1,744.15	2,000	634	10,000	10,000	0
1040243	COPIER/SUPPLIES	2,576.96	2,083.93	2,800	2,013	2,800	2,800	0
1040244	LOGO/MARKETING	3,974.06	4,915.63	10,000	6,857	11,000	11,000	0
1040250	SUPPLIES & MAINTENAN	837.18	1,350.00	1,500	607	1,500	1,500	0
1040260	BUILDING & GROUNDS MAINTENANCE	334.44	6.26	500	0	500	500	0
1040262	WENDELL PETTERSON SIGN AGRMNT	1,000.00	1,000.00	1,000	3,000	3,100	3,100	0
1040270	UTILITIES (BILLBOARDS/SIGNS)	786.98	648.05	1,000	610	1,000	1,000	0
1040272	ANNUAL BILLBOARD PERMIT	270.00	270.00	300	270	300	300	0
1040280	TELEPHONE	742.10	425.13	600	380	600	600	0
1040281	INTERNET	252.00	252.00	300	252	300	300	0
1040310	SERVICES DATA PROCESSING	8.41	283.77	700	331	350	350	0
1040312	COMPUTER SOFTWARE	31,758.48	50,350.89	40,000	24,873	30,500	45,965	15,465
1040313	COMPUTER HARDWARE	144.00	1,380.13	0	0	0	0	0
1040345	BANK FEES	870.94	5,284.25	5,000	10,941	12,000	12,000	0
1040347	CREDIT CARD SERVICE FEE	2,627.03	3,000.30	2,100	2,800	3,500	3,500	0
1040370	OTHER PROFESSIONAL & TECHNICAL	600.00	600.00	17,500	14,901	7,000	7,000	0
1040372	RECORDING FEES	698.03	436.65	400	209	400	400	0
1040410	INSURANCE	228.87	318.45	500	233	270	270	0
1040450	MISCELLANEOUS SUPPLIES	159.87	82.58	200	229	200	200	0
1040460	MISCELLANEOUS SERVICES	.00	.00	45,000	0	0	0	0
1040714	ACQUISITION OF WATER SHARES	249,650.00	.00	0	0	0	0	0
1040720	CONTRIBUTIONS TO OTHER FUNDS	.00	50,000.00	0	0	0	0	0
Total NON DEPARTMENTAL:		338,323.74	162,354.09	175,800	113,346	130,720	146,185	15,465
CITY COUNCIL								
1041100	SALARIES	10,273.88	9,928.44	8,000	6,887	7,000	7,000	0
1041101	OVERTIME WAGES	12,715.98	3,860.19	5,000	1,853	4,000	4,000	0
1041130	BENEFITS	40,890.89	35,293.54	32,000	29,815	36,800	36,800	0
1041212	MEMBERSHIPS/DUES	7,301.91	7,624.85	8,000	8,317	9,000	9,000	0
1041230	TRAVEL	7,874.92	10,306.45	10,500	8,280	10,500	10,500	0
1041241	POSTAGE	94.63	90.47	100	77	100	100	0

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1041242	DISCRETIONARY	.00	511.55	0	0	0	0	0
1041244	COMMUNITY RELATIONS	115.96	.00	300	800	1,000	1,000	0
1041250	SUPPLIES & MAINTENAN	12.00	.00	0	36	3,500	3,500	0
1041280	TELEPHONE	561.08	517.92	1,200	790	1,200	1,200	0
1041281	INTERNET	228.60	228.60	400	190	400	400	0
1041310	DATA PROCESSING	1,444.70	1,860.68	2,500	1,505	3,000	3,000	0
1041312	COMPUTER SOFTWARE	47.19-	7.66	100	448	3,500	3,500	0
1041313	COMPUTER HARDWARE ALLOWANCE	7,278.03	2,223.96	10,000	15,564	100	100	0
1041360	EDUCATION	4,932.50	3,505.00	5,500	4,925	6,000	6,000	0
1041450	MISCELLANEOUS SUPPLIES	3,655.16	6,681.12	5,000	3,259	5,000	5,000	0
1041460	MISCELLANEOUS SERVICES	350.00	1,000.00	300	0	300	300	0
1041570	NEW HOPE CRISIS	2,000.00	.00	2,000	2,000	2,000	2,000	0
1041571	GIRLS AND BOYS CLUB	2,000.00	.00	2,500	1,000	2,500	2,500	0
1041573	BOX ELDER CHAMBER	.00	.00	1,100	1,000	1,000	1,000	0
Total CITY COUNCIL:		101,683.05	83,640.43	94,500	86,746	96,900	96,900	0
COURT								
1042100	SALARIES	79,158.27	65,828.47	82,000	76,155	88,200	88,200	0
1042101	OVERTIME WAGES	.00	297.00	0	297	0	0	0
1042102	MERIT	.00	.00	100	108	100	100	0
1042106	DRUG TEST/PHYSICAL	92.70	96.30	0	99	0	0	0
1042130	BENEFITS	28,161.39	18,229.78	20,000	14,416	17,400	17,400	0
1042140	WITNESS FEES	37.00	.00	300	0	300	300	0
1042141	HSA CONTRIBUTION	1,300.00	1,300.00	0	0	0	0	0
1042142	JUROR FEE	.00	.00	500	0	500	500	0
1042146	RESTITUTIONS & REIMBURSEMENTS	200.00	.00	0	0	0	0	0
1042210	BOOKS & SUBSCRIPTIONS	1,517.28	1,773.93	1,500	399	1,500	1,500	0
1042213	INTERPRETER FEES	1,104.60	1,304.15	1,500	750	1,500	1,500	0
1042230	TRAVEL	684.22	1,699.37	1,500	1,596	1,500	1,500	0
1042240	OFFICE SUPPLIES & EXPENSES	1,016.07	315.76	800	590	800	800	0
1042241	POSTAGE	487.27	509.51	500	229	500	500	0
1042243	COPIER/SUPPLIES	126.89	.00	200	0	200	200	0
1042250	SUPPLIES & MAINTENAN	.00	82.93	200	12	600	600	0
1042255	JUDGE'S VEHICLE ALLOWANCE	6,348.27	4,354.38	0	0	0	0	0
1042280	TELEPHONE	2,022.95	1,907.87	1,800	1,494	1,800	1,800	0
1042281	INTERNET	685.68	685.68	1,000	561	1,000	1,000	0
1042310	SERVICES DATA PROCESSING	2,402.62	2,894.05	3,300	2,532	3,500	3,500	0
1042312	COMPUTER SOFTWARE	833.11	572.98	700	573	1,000	1,000	0
1042313	COMPUTER HARDWARE	191.02	1,382.44	4,000	2,746	200	200	0
1042360	EDUCATION	250.00	250.00	300	275	300	300	0
1042450	MISCELLANEOUS SUPPLIES	.00	.00	100	100	100	100	0
1042460	MISCELLANEOUS SERVICES	12.96	.00	100	50	100	100	0
Total COURT:		126,632.30	103,484.60	120,400	102,981	121,100	121,100	0
CITY ADMINISTRATION								
1045100	SALARIES	134,718.76	102,132.88	120,000	86,573	120,700	120,700	0
1045101	OVERTIME WAGES	.00	4,331.25	0	238	1,500	1,500	0
1045102	MERIT	216.56	108.28	100	217	100	100	0
1045106	DRUG TEST/PHYSICAL	96.30	.00	0	0	0	0	0
1045130	BENEFITS	49,987.21	45,973.06	54,000	28,917	46,500	46,800	300
1045140	HSA CONTRIBUTION	2,400.00	3,600.00	4,800	3,600	2,400	3,700	1,300
1045212	MEMBERSHIPS/DUES	1,280.00	1,926.00	1,200	450	1,000	2,000	1,000
1045230	TRAVEL	2,199.03	7,617.52	4,200	2,558	4,200	4,500	300
1045241	POSTAGE	.00	267.57	0	0	0	0	0
1045251	SUPPLIES & MAINTENAN	.00	402.80	0	6	0	0	0
1045280	TELEPHONE	2,741.27	3,109.03	3,300	1,679	4,000	4,000	0
1045281	INTERNET	914.28	914.28	1,800	1,038	1,000	1,000	0
1045310	SERVICES DATA PROCESSING	3,215.59	3,976.37	6,800	4,988	4,000	4,000	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
1045312	COMPUTER SOFTWARE	554.83	1,197.32	4,300	46	400	400	0
1045313	COMPUTER HARDWARE	3,606.84	2,245.42	1,500	217	1,300	3,000	1,700
1045360	EDUCATION	1,535.00	2,120.00	2,400	1,324	2,400	3,400	1,000
1045450	MISCELLANEOUS SUPPLIES	808.74	162.48	800	63	800	800	0
1045540	EQUIPMENT LESS THAN \$5000	.00	29.99	0	0	0	0	0
Total CITY ADMINISTRATION:		204,274.41	180,114.25	205,200	131,913	190,300	195,900	5,600

TREASURER

1046100	SALARIES	45,636.36	46,119.05	61,000	57,087	61,300	61,300	0
1046101	OVERTIME WAGES	2,964.52	994.29	6,500	5,890	6,000	6,000	0
1046102	MERIT	216.56	.00	100	108	100	100	0
1046130	BENEFITS	15,973.94	23,224.28	28,000	22,304	24,100	24,100	0
1046140	HSA CONTRIBUTION	4,750.00	3,800.00	3,800	2,850	1,900	1,900	0
1046212	MEMBERSHIPS/DUES	289.00	113.77	300	444	400	400	0
1046220	CITIZEN RELATIONS ADS/PUB NOT	.00	356.00	100	0	100	100	0
1046230	TRAVEL	2,218.31	2,693.00	2,000	1,889	3,000	3,000	0
1046250	SUPPLIES & MAINTENAN	.00	.00	0	32	0	0	0
1046280	TELEPHONE	2,755.28	1,793.28	2,400	1,183	2,000	2,000	0
1046281	INTERNET	914.28	914.28	1,400	743	1,000	1,000	0
1046310	SERVICES DATA PROCESSING	3,379.32	4,095.21	4,800	3,571	4,000	4,000	0
1046312	COMPUTER SOFTWARE	410.83	30.65	100	79	400	400	0
1046313	COMPUTER HARDWARE	3,672.21	15.77	1,400	908	200	200	0
1046360	EDUCATION	1,329.80	1,030.00	1,200	649	1,200	1,200	0
Total TREASURER:		84,510.41	85,179.58	113,100	97,736	105,700	105,700	0

RECORDER

1047100	SALARIES	46,033.08	43,666.90	50,000	44,320	50,300	50,300	0
1047101	OVERTIME WAGES	624.00	91.09	1,000	0	1,000	1,000	0
1047102	MERIT	541.40	216.56	100	325	100	100	0
1047103	CONTRACT EMPLOYEE	9,838.20	9,186.64	9,000	7,722	9,000	9,000	0
1047130	BENEFITS	25,478.63	20,660.24	23,000	20,337	24,000	24,000	0
1047140	HSA CONTRIBUTION	2,400.00	1,200.00	1,300	1,300	1,300	1,300	0
1047210	BOOKS/SUBSCRIPTIONS/	.00	.00	100	0	100	100	0
1047212	MEMBERSHIPS/DUES	725.00	718.77	1,000	499	1,000	1,000	0
1047230	TRAVEL	610.64	3,539.79	2,500	2,651	2,500	2,500	0
1047241	POSTAGE	9.50	.00	100	0	100	100	0
1047250	SUPPLIES & MAINTENANCE	.00	216.29	200	117	200	200	0
1047280	TELEPHONE	2,588.72	1,411.28	2,300	1,235	1,800	1,800	0
1047281	INTERNET	685.68	685.68	800	409	800	800	0
1047310	SERVICES DATA PROCESSING	2,554.11	3,104.97	2,500	1,934	3,000	3,000	0
1047312	COMPUTER SOFTWARE	3,753.11	7,357.91	16,500	19,532	7,000	7,000	0
1047313	COMPUTER HARDWARE	1,025.55	378.91	1,200	1,194	200	200	0
1047360	EDUCATION	.00	910.00	2,500	853	2,500	2,500	0
1047372	RECORDING FEES	41.00	51.25	0	0	0	0	0
1047450	MISCELLANEOUS SUPPLIES	.00	77.51	250	70	250	250	0
1047460	MISCELLANEOUS SERVICES	100.00	.00	0	0	200	200	0
1047500	EQUIPMENT LESS THAN \$5000	.00	.00	200	0	0	0	0
Total RECORDER:		97,008.62	93,473.79	114,550	102,497	105,350	105,350	0

PROFESSIONAL

1048270	UTILITIES (RR CROSSING SIGNAL)	208.47	219.35	300	219	300	300	0
1048320	ENGINEERING	6,637.66	.00	9,000	0	0	0	0
1048330	LEGAL	6,376.25	14,141.25	10,000	29,832	25,000	25,000	0
1048331	LEGAL - CRIMINAL	41,006.25	34,592.75	35,000	19,548	25,000	25,000	0
1048340	ACCOUNTING & AUDITING	26,089.77	28,751.82	29,000	29,904	29,000	29,000	0
1048350	OTHER PROFESSIONAL FEES	.00	.00	1,000	0	1,000	1,000	0
1048352	INDIGENT DEFENSE	8,100.00	9,600.00	8,000	8,175	8,000	8,000	0

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1048370	RAILROAD INSPECTION	14,250.00	15,147.24	13,800	15,025	13,800	13,800	0
1048371	RR MAINTENANCE	8,755.00	.00	27,035	0	4,500	31,750	27,250
Total PROFESSIONAL:		111,423.40	102,452.41	133,135	102,703	106,600	133,850	27,250
ECONOMIC DEVELOPMENT								
1049212	MEMBERSHIP DUES	3,785.00	2,672.00	4,000	2,672	4,000	4,000	0
1049370	OTHER PROFESSIONAL & TECHNICAL	1,000.00	.00	0	0	0	0	0
1049450	MISCELLANEOUS SUPPLIES	1,000.00	500.00	500	500	500	500	0
Total ECONOMIC DEVELOPMENT:		5,785.00	3,172.00	4,500	3,172	4,500	4,500	0
ELECTION								
1050100	SALARIES	503.30	.00	2,000	1,192	0	0	0
1050130	BENEFITS	44.01	.00	0	91	0	0	0
1050200	SPECIAL DEPARTMENT SUPPLIES	58.05	.00	0	0	0	0	0
1050220	PUBLIC NOTICES	.00	.00	100	0	0	0	0
1050230	TRAVEL	24.50	.00	0	0	0	0	0
1050460	MISCELLANEOUS SERVICES	17,636.80	9.20	25,000	23,935	0	28,000	28,000
Total ELECTION:		18,266.66	9.20	27,100	25,218	0	28,000	28,000
CIVIC CENTER								
1051100	SALARIES	7,788.97	4,519.94	6,000	5,071	10,000	10,000	0
1051130	BENEFITS	1,878.31	403.48	1,000	471	2,500	2,500	0
1051250	SUPPLIES & MAINT.	.00	8.46	100	325	100	100	0
1051260	BUILDING & GROUNDS MAINTENANCE	9,254.79	14,525.75	225,000	222,182	7,000	7,000	0
1051268	TREES	.00	.00	300	0	300	300	0
1051270	UTILITIES	9,398.33	11,051.02	10,500	11,692	10,500	10,500	0
1051271	GAS - (QUESTAR)	7,853.57	4,999.15	9,000	4,075	9,000	9,000	0
1051281	INTERNET	228.60	228.60	400	190	300	300	0
1051310	SERVICES DATA PROCESSING	871.21	1,059.24	1,300	922	1,100	1,100	0
1051312	COMPUTER SOFTWARE	627.73	557.66	2,300	558	3,000	3,000	0
1051313	COMPUTER HARDWARE	1,053.21	3.94	100	0	100	100	0
1051323	CONTRACT LABOR - MOWING	5,226.29	4,860.56	5,000	4,241	5,000	5,000	0
1051410	INSURANCE	1,538.92	1,448.37	1,700	2,336	2,750	2,750	0
1051450	MISCELLANEOUS SUPPLIES	.00	.00	100	80	100	100	0
1051500	EQUIPMENT LESS THAN \$5000	2,166.00	1,125.00	0	0	0	0	0
Total CIVIC CENTER:		47,885.93	44,791.17	262,800	252,140	51,750	51,750	0
PLANNING & COMM DEVELOPMENT								
1052100	SALARIES	34,519.43	101,637.19	196,000	173,559	102,300	102,300	0
1052101	OVERTIME WAGES	.00	569.52	0	769	0	0	0
1052102	MERIT	.00	.00	200	108	20	20	0
1052106	DRUG TESTING	96.30	.00	0	220	0	0	0
1052130	BENEFITS	12,236.10	44,006.85	77,000	64,708	46,600	46,600	0
1052140	HSA CONTRIBUTION	600.00	2,400.00	2,400	2,400	0	0	0
1052160	HEALTH, SAFETY & WELFARE	.00	.00	1,000	0	1,000	1,000	0
1052200	SPECIAL DEPARTMENT SUPPLIES	160.81	.00	1,000	0	1,500	1,500	0
1052212	MEMBERSHIPS/DUES	.00	.00	0	0	0	1,700	1,700
1052220	PUBLIC NOTICES	.00	.00	800	0	800	800	0
1052230	TRAVEL	746.83	2,665.68	6,000	2,401	4,000	4,000	0
1052240	OFFICE SUPPLIES & EXPENSES	.00	312.99	500	602	500	500	0
1052241	POSTAGE	.00	111.36	150	175	150	150	0
1052250	SUPPLIES & MAINTENAN	6.00	288.00	2,500	3,097	1,000	1,000	0
1052251	FUEL	.00	.00	1,200	898	0	0	0
1052280	TELEPHONE	172.64	783.72	1,200	1,622	2,800	2,800	0
1052281	INTERNET	19.05	209.55	400	190	400	400	0
1052310	SERVICES DATA PROCESSING	181.11	1,059.24	1,300	922	4,000	4,000	0

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1052312	COMPUTER SOFTWARE	300.00	19,577.66	13,800	11,102	12,160	12,160	0
1052313	COMPUTER HARDWARE	.00	1,550.17	100	1,740	500	500	0
1052315	MOWING - ZONING ENFORCEMENT	.00	.00	5,000	0	0	0	0
1052320	ENGINEERING	61,937.75	71,912.10	85,000	84,936	75,000	75,000	0
1052330	LEGAL	877.50	.00	4,500	0	0	0	0
1052360	EDUCATION	260.00	1,235.00	2,000	927	1,000	1,000	0
1052370	OTHER PROFESSIONAL & TECHNICAL	56,702.50	154,284.03	150,000	137,898	84,000	84,000	0
1052410	INSURANCE	.00	2,953.53	3,200	2,865	4,700	4,700	0
Total PLANNING & COMM DEVELOPMENT:		168,816.02	405,556.59	555,250	491,138	342,430	344,130	1,700
TRE. ENFORCEMENT LIQUOR LAWS								
1053500	EQUIPMENT LESS THAN \$5000	.00	15,860.17	16,700	16,610	16,000	16,000	0
Total TRE. ENFORCEMENT LIQUOR LAWS:		.00	15,860.17	16,700	16,610	16,000	16,000	0
POLICE DEPARTMENT								
1054100	SALARIES	1,421,427.84	1,702,093.71	1,970,000	1,791,388	2,497,400	2,497,400	0
1054101	OVERTIME WAGES	69,595.87	60,231.11	56,000	78,977	75,000	75,000	0
1054104	MERIT	2,852.21	3,354.44	3,700	2,930	3,700	3,700	0
1054106	DRUG TEST/PHYSICAL	932.70	1,908.30	1,000	902	1,000	1,000	0
1054130	BENEFITS	734,876.44	894,266.06	995,000	881,330	1,338,000	1,338,000	0
1054135	PEER SUPPORT	.00	12,789.10	30,000	36,100	30,000	40,000	10,000
1054140	HSA CONTRIBUTION	16,991.67	16,650.00	20,000	19,250	17,000	17,000	0
1054160	HEALTH, SAFETY AND WELFARE	8,012.34	6,895.56	8,000	14,019	8,000	8,000	0
1054170	WITNESS FEES	.00	.00	100	684	100	100	0
1054175	TRANSIENT AID	.00	151.50	200	78	200	200	0
1054200	SPECIAL DEPARTMENT SUPPLIES	17,843.65	9,629.14	9,000	10,750	9,000	9,000	0
1054210	BOOKS & SUBSCRIPTIONS	114.95	4,587.88	700	797	700	700	0
1054212	MEMBERSHIPS/DUES	876.70	1,061.99	1,100	1,004	1,100	1,100	0
1054220	PUBLIC NOTICES	.00	93.00	0	0	0	0	0
1054230	TRAVEL	7,654.17	8,625.51	44,000	19,456	8,000	8,000	0
1054240	OFFICE SUPPLIES & EXPENSES	5,466.87	6,603.79	6,000	8,294	6,000	6,000	0
1054241	POSTAGE	905.61	652.82	600	701	600	600	0
1054243	COPIES/SUPPLIES	908.04	652.12	550	539	550	550	0
1054250	SUPPLIES & MAINTENAN	38,904.64	114,246.33	50,000	26,147	55,000	55,000	0
1054251	FUEL	50,915.70	63,637.59	50,000	54,126	60,000	60,000	0
1054258	ANIMAL SHELTER ADOPTIONS	3,510.85	4,437.05	8,000	2,394	8,000	8,000	0
1054259	ANIMAL SHELTER EXPENSES	8,760.58	4,516.42	9,000	7,045	9,000	9,000	0
1054260	K-9 EXPENSES	2,975.36	2,813.91	3,000	3,253	3,000	3,000	0
1054261	ANIMAL CONTROL EXPENSES	1,778.46	7,613.29	3,000	1,248	3,000	3,000	0
1054262	BUILDING & GROUNDS MAINTENANCE	30,527.73	3,031.70	10,000	2,058	10,000	5,000	-5,000
1054270	UTILITIES	3,702.93	4,481.47	3,000	4,889	450	4,500	4,050
1054271	GAS - (QUESTAR)	431.63	531.88	1,000	166	1,000	1,000	0
1054280	TELEPHONE	33,329.39	29,667.58	40,000	28,266	41,000	40,000	-1,000
1054281	INTERNET	1,828.32	1,828.32	4,500	2,522	6,600	3,550	-3,050
1054310	SERVICES DATA PROCESSING	8,488.80	10,928.35	21,000	14,455	36,000	36,000	0
1054312	COMPUTER SOFTWARE	41,709.42	53,734.70	70,000	53,899	70,000	70,000	0
1054313	COMPUTER HARDWARE	16,644.09	17,862.32	16,000	13,223	24,000	24,000	0
1054323	CONTRACT LABOR - MOWING	332.58	309.31	500	270	500	500	0
1054330	LEGAL	.00	.00	1,000	0	1,000	1,000	0
1054360	EDUCATION	35,220.14	26,670.27	30,000	45,152	30,000	40,000	10,000
1054365	POLICE ACADEMY EXPENSES	12,290.95	30.00	6,000	0	6,000	6,000	0
1054370	OTHER PROFESSIONAL & TECHNICAL	445.00	36.38	0	0	0	0	0
1054371	SWAT SERVICES	26,892.49	62,827.41	35,000	25,451	35,000	35,000	0
1054380	OTHER SERVICES	.00	.00	0	0	120,000	100,000	-20,000
1054410	INSURANCE	16,631.78	32,142.97	30,000	26,340	27,300	27,300	0
1054441	E.A.S.Y. ENFORCEMENT	100.00	104.53-	200	50	200	200	0
1054450	MISCELLANEOUS SUPPLIES	.00	84.86	0	0	0	0	0
1054460	MISCELLANEOUS SERVICES	750.00	52.00	0	50	0	0	0

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1054500	EQUIPMENT LESS THAN \$5000	86,233.40	40,427.17	190,000	185,014	60,000	60,000	0
1054563	800 MHZ RADIOS	52,369.67	11,484.46	5,000	6,718	10,000	10,000	0
1054706	EQUIPMENT GREATER THAN \$5000	11,420.00	.00	0	0	0	0	0
1054720	BUILDING IMPROVEMENTS	50,920.83	.00	0	0	0	0	0
Total POLICE DEPARTMENT:		2,825,573.80	3,223,537.24	3,732,150	3,369,934	4,613,400	4,608,400	-5,000
BUILDING INSPECTION								
1056100	SALARIES	.00	.00	18,900	10,000	202,000	202,000	0
1056102	MERIT	.00	.00	0	0	100	100	0
1056130	BENEFITS	96.82	.00	9,425	4,834	82,800	82,800	0
1056230	TRAVEL	.00	.00	0	0	1,000	1,000	0
1056240	OFFICE SUPPLIES & EXPENSES	.00	.00	5,000	0	500	500	0
1056250	SUPPLIES & MAINT.	67.17	.00	0	118	6,000	6,000	0
1056251	FUEL	.00	.00	500	0	2,400	2,400	0
1056280	TELEPHONE	730.87	159.39	0	0	0	0	0
1056281	INTERNET	209.55	19.05	0	0	0	0	0
1056310	SERVICES DATA PROCESSING	690.10	.00	0	0	0	0	0
1056312	COMPUTER SOFTWARE	1,702.73	5,000.00	3,300	0	3,700	3,700	0
1056313	COMPUTER HARDWARE	.34	.00	0	0	4,800	4,800	0
1056315	MOWING - ZONING ENFORCEMENT	.00	.00	0	0	5,000	5,000	0
1056332	CONTRACT INSPECTIONS	99,268.05	151,916.44	165,000	161,551	0	0	0
1056360	EDUCATION	.00	.00	0	0	3,500	3,500	0
1056410	INSURANCE	4,498.46	.00	0	0	0	0	0
Total BUILDING INSPECTION:		107,264.09	157,094.88	202,125	176,503	311,800	311,800	0
EMERGENCY MANAGEMENT								
1057100	SALARIES	.00	.00	28,000	7,078	28,900	28,900	0
1057130	BENEFITS	.00	.00	2,600	589	2,600	2,600	0
1057200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	500	13,569	500	500	0
1057230	TRAVEL	.00	.00	1,000	803	1,000	1,000	0
1057240	OFFICE SUPPLIES & EXPENSE	.00	.00	300	0	300	300	0
1057280	TELEPHONE	.00	.00	1,000	198	600	600	0
1057310	SERVICES DATA PROCESSING	.00	.00	0	0	300	300	0
1057360	EDUCATION	.00	.00	500	200	500	500	0
1057366	CERT TRAINING	.00	.00	2,500	2,777	2,500	2,500	0
Total EMERGENCY MANAGEMENT:		.00	.00	36,400	25,214	37,200	37,200	0
GARBAGE COLLECTION								
1059241	POSTAGE	1,018.81	.00	0	0	0	0	0
1059347	CREDIT CARD SERVICE FEE	2,642.19	.00	0	0	0	0	0
1059480	BAD DEBTS EXPENSE - GARBAGE	225.29	.00	0	0	0	0	0
1059490	BAD DEBTS EXPENSE - RECYCLE	111.50-	.00	0	0	0	0	0
1059600	GARBAGE COLLECTION	551,354.84	.00	0	0	0	0	0
1059605	RECYCLE COLLECTION	164,236.94	.00	0	0	0	0	0
1059610	GARBAGE CANS	90,454.74	.00	0	0	0	0	0
1059611	ANNUAL SPRING & FALL CLEANUP	14,811.85	.00	0	0	0	0	0
Total GARBAGE COLLECTION:		824,633.16	.00	0	0	0	0	0
STREETS DEPARTMENT								
1060100	SALARIES	305,473.24	308,980.64	0	0	0	0	0
1060101	OVERTIME WAGES	12,112.87	9,349.10	0	0	0	0	0
1060103	MERIT	541.40	108.28	0	0	0	0	0
1060106	DRUG TEST/PHYSICAL	134.10	290.30	0	0	0	0	0
1060130	BENEFITS	145,348.82	137,903.78	0	0	0	0	0
1060140	HSA CONTRIBUTION	1,300.00	1,300.00	0	0	0	0	0
1060190	UNIFORMS	278.75	1,216.15	0	0	0	0	0

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1060200	SPECIAL DEPARTMENT SUPPLIES	2,908.83	5,568.14	0	0	0	0	0
1060202	STREETS MATERIAL (SAND & SALT)	7,634.71	.00	0	0	0	0	0
1060203	STREETS MATERIALS (SIGNS)	1,449.90	5,885.11	0	0	0	0	0
1060204	NEW STREETLIGHTS (RM POWER)	18,946.00	.00	0	0	0	0	0
1060220	PUBLIC NOTICES	225.25	.00	0	0	0	0	0
1060230	TRAVEL	.00	621.12	0	0	0	0	0
1060240	OFFICE SUPPLIES & EXPENSES	251.69	48.00	0	0	0	0	0
1060241	POSTAGE	5.16	.00	0	0	0	0	0
1060250	SUPPLIES & MAINT.	72,084.54	57,210.59	0	0	0	0	0
1060251	FUEL	21,052.94	17,763.35	0	0	0	0	0
1060260	BUILDING AND SHOPS MAINTENANCE	28,772.09	2,866.97	0	0	0	0	0
1060269	UTILITY - PUB WORKS BUILDING	6,431.26	7,062.71	0	0	0	0	0
1060270	UTILITIES (STREETLIGHTS)	41,271.53	46,251.53	0	0	0	0	0
1060271	GAS - (QUESTAR)	12,847.86	8,284.14	0	0	0	0	0
1060280	TELEPHONE	2,979.01	2,409.73	0	0	0	0	0
1060281	INTERNET	457.20	457.20	0	0	0	0	0
1060310	SERVICES DATA PROCESSING	1,843.65	2,118.60	0	0	0	0	0
1060312	COMPUTER SOFTWARE	205.39	15.32	0	0	0	0	0
1060313	COMPUTER HARDWARE	1,663.01	2,055.00	0	0	0	0	0
1060410	INSURANCE	13,862.01	14,551.12	0	0	0	0	0
1060540	HOE UPGRADE	12,000.00	2,188.00	0	0	0	0	0
1060558	PAINT STRIPPING F.A.S	22,474.47	24,883.46	0	0	0	0	0
Total STREETS DEPARTMENT:		734,555.68	659,388.34	0	0	0	0	0
CLASS C ROAD PROJECT								
1061101	OVERTIME WAGES	.00	120.21	0	0	0	0	0
1061130	BENEFITS	.00	58.49	0	0	0	0	0
1061201	SIDEWALK	19,891.85	6,905.85	0	0	0	0	0
1061202	CURB AND GUTTER	3,815.42	.00	0	0	0	0	0
1061241	POSTAGE	.00	402.59	0	0	0	0	0
1061320	ENGINEERING	688.00	3,866.25	0	0	0	0	0
1061701	CAPITAL ENGINEERING	72,570.00	36,665.75	0	0	0	0	0
Total CLASS C ROAD PROJECT:		96,965.27	48,019.14	0	0	0	0	0
SENIOR PROGRAMMING								
1063100	SALARIES	61,037.48	65,013.58	132,000	105,762	139,000	139,000	0
1063101	OVERTIME WAGES	.00	.00	0	80	0	0	0
1063102	MERIT	108.28	.00	0	108	0	0	0
1063130	BENEFITS	22,821.56	21,565.04	30,000	31,307	42,200	42,200	0
1063140	HSA CONTRIBUTION	3,600.00	1,160.00	1,900	3,500	4,300	4,300	0
1063200	SPECIAL DEPARTMENT SUPPLIES	646.29	2,790.37	1,500	1,430	1,500	1,500	0
1063201	ENSURE PURCHASE FOR SENIORS	1,961.00	2,942.28	2,200	1,307	2,200	2,200	0
1063230	TRAVEL	.00	79.03	400	0	400	400	0
1063240	OFFICE SUPPLIES & EXPENSES	1,882.16	1,307.82	1,500	779	1,500	1,500	0
1063241	POSTAGE	1,108.94	581.05	600	221	600	600	0
1063243	COPIER/SUPPLIES	347.35	.00	200	256	300	300	0
1063250	SUPPLIES & MAINT.	2,421.01	1,705.11	4,200	2,917	4,200	4,200	0
1063280	TELEPHONE	4,087.08	2,731.56	3,900	2,434	3,900	3,900	0
1063281	INTERNET	228.60	228.60	400	190	400	400	0
1063310	PROFESSIONAL SERVICES	75.00	.00	100	280	450	450	0
1063311	SERVICES DATA PROCESSING	871.21	1,059.24	1,300	922	1,900	1,900	0
1063312	COMPUTER SOFTWARE	1,744.69	457.66	800	1,560	900	900	0
1063313	COMPUTER HARDWARE	.34	3.94	3,000	0	100	100	0
1063360	EDUCATION	2,048.96	1,978.85	2,000	2,029	2,000	2,000	0
1063390	TOUR EXPENSE	2,194.90	2,527.47	3,000	6,337	4,500	4,500	0
1063450	MISCELLANEOUS SUPPLIES	1,041.22	889.32	1,000	341	1,000	1,000	0
1063460	MISCELLANEOUS SERVICES	408.00	1,527.23	1,000	0	1,000	1,000	0
1063501	SENIOR VAN	.00	.00	700	0	700	700	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
Total SENIOR PROGRAMMING:		108,634.07	108,548.15	191,700	161,758	213,050	213,050	0
CONGREGATE MEALS								
1064100	SALARIES	48,882.47	52,853.18	56,000	51,138	58,800	58,800	0
1064130	BENEFITS	13,108.74	12,423.75	13,000	14,356	18,800	18,800	0
1064200	FOOD	41,704.53	39,607.12	46,000	39,002	37,000	37,000	0
1064230	TRAVEL	.00	786.57	100	0	100	100	0
1064240	OFFICE SUPPLIES & EXPENSES	448.00	258.88	200	348	200	200	0
1064243	COPIER/SUPPLIES	.00	.00	100	0	100	100	0
1064250	SUPPLIES & MAINT.	124.06	.00	300	135	12,000	120	-11,880
1064310	SERVICES DATA PROCESSING	50.68	.00	0	0	0	0	0
1064312	COMPUTER SOFTWARE	1.46	500.00	500	0	500	500	0
1064360	EDUCATION	135.00	171.20	300	314	300	300	0
Total CONGREGATE MEALS:		104,454.94	106,600.70	116,500	105,292	127,800	115,920	-11,880
HOME DELIVERED MEALS								
1065100	SALARIES	110,262.50	113,473.81	122,000	92,949	119,000	119,000	0
1065106	DRUG TEST/PHYSICAL	378.00	647.30	200	451	200	200	0
1065130	BENEFITS	25,000.94	23,675.61	24,000	19,902	26,200	26,200	0
1065140	HSA CONTRIBUTION	1,200.00-	1,200.00	0	0	0	0	0
1065200	FOOD	110,184.40	103,597.05	120,000	104,035	110,000	110,000	0
1065230	TRAVEL	204.74	.00	1,000	0	1,000	1,000	0
1065240	OFFICE SUPPLIES & EXPENSES	276.57	579.76	400	266	400	400	0
1065243	COPIER/SUPPLIES	.00	76.62	100	0	100	100	0
1065250	SUPPLIES & MAINT.	214.34	1,452.72	2,000	751	16,000	1,600	-14,400
1065251	FUEL	6,990.86	6,221.06	6,000	6,722	6,000	6,000	0
1065253	SSBG HOME DELIVERED MEALS	4,061.15	4,028.63	3,000	9,375	3,000	8,000	5,000
1065280	TELEPHONE	688.11	573.23	900	598	900	900	0
1065310	SERVICES DATA PROCESSING	50.68	.00	0	0	0	0	0
1065312	COMPUTER SOFTWARE	1.46	500.00	550	0	550	550	0
1065313	COMPUTER HARDWARE	500.00	.00	500	0	0	0	0
1065360	EDUCATION	.00	598.67	1,000	943	1,000	1,000	0
1065410	INSURANCE	.00	.00	0	209	0	0	0
Total HOME DELIVERED MEALS:		257,613.75	256,624.46	281,650	236,202	284,350	274,950	-9,400
SENIOR BUILDING								
1066100	SALARIES	10,699.78	11,076.20	24,000	15,080	24,600	24,600	0
1066101	OVERTIME WAGES	.00	60.11	0	0	0	0	0
1066130	BENEFITS	1,165.23	1,182.88	2,200	1,427	2,200	2,200	0
1066243	COPIER/SUPPLIES	2,218.47	2,094.96	2,000	2,273	2,000	2,000	0
1066250	SUPPLIES & MAINT.	4,054.33	9,302.50	6,000	7,989	6,000	6,000	0
1066260	BUILDING & GROUNDS MAINTENANCE	6,677.15	6,893.90	5,000	8,833	5,000	5,000	0
1066261	SPECIAL DEPT REPAIRS	2,104.00	320.00	1,200	273	1,200	1,200	0
1066263	PUBLIC ADDRESS SYSTEM	.00	.00	1,000	0	1,000	1,000	0
1066270	UTILITIES	7,334.15	8,198.11	7,500	7,973	7,500	7,500	0
1066271	GAS - (QUESTAR)	5,066.31	3,408.67	6,500	3,007	6,500	6,500	0
1066281	INTERNET	457.20	457.20	800	371	600	600	0
1066310	SERVICES DATA PROCESSING	1,742.38	2,118.60	2,500	1,844	3,000	3,000	0
1066312	COMPUTER SOFTWARE	205.39	494.72	100	15	900	900	0
1066313	COMPUTER HARDWARE	613.33	176.88	200	875	2,500	2,500	0
1066323	CONTRACT LABOR - MOWING	237.56	220.95	500	193	500	500	0
1066360	EDUCATION	100.00	.00	200	307	200	200	0
1066410	INSURANCE	6,270.52	7,098.04	8,000	7,990	9,100	9,100	0
1066450	MISCELLANEOUS SUPPLIES	104.02	258.69	200	0	200	200	0
Total SENIOR BUILDING:		49,049.82	53,362.41	67,900	58,450	73,000	73,000	0

GOLF COURSE

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
1068462	WATER SHARES	2,835.00	3,060.00	3,100	0	3,100	3,100	0
Total GOLF COURSE:		2,835.00	3,060.00	3,100	0	3,100	3,100	0
CEMETERY								
1069100	SALARIES	3,442.40	674.60	5,000	3,164	6,000	6,000	0
1069101	OVERTIME WAGES	311.20	1,027.94	1,000	1,043	1,000	1,000	0
1069130	BENEFITS	2,045.83	829.55	2,500	1,848	3,000	3,000	0
1069200	SPECIAL DEPARTMENT SUPPLIES	3,532.34	3,794.29	4,000	1,588	4,000	4,000	0
1069250	SUPPLIES & MAINT.	3,512.13	3,881.46	5,000	9,325	7,500	7,500	0
1069260	BUILDING & GROUNDS MAINTENANCE	.00	2,668.80	4,000	4,485	4,000	4,000	0
1069265	WATER SHARES	.00	458.32	500	0	500	500	0
1069268	TREES	.00	817.91	2,000	996	2,000	10,000	8,000
1069270	UTILITIES	2,617.50	4,572.16	5,500	3,272	5,500	5,500	0
1069410	INSURANCE	617.12	621.55	700	574	700	700	0
1069460	CONTRACT LABOR - MOWING	27,984.42	30,556.28	30,000	33,709	30,000	30,000	0
1069706	EQUIPMENT GREATER THAN \$5000	.00	.00	13,000	0	0	0	0
Total CEMETERY:		44,062.94	49,902.86	73,200	60,004	64,200	72,200	8,000
PARKS								
1072100	SALARIES	151,397.99	178,684.08	275,000	244,027	298,000	298,000	0
1072102	MERIT	108.28	.00	200	217	200	200	0
1072103	OVERTIME WAGES	5,717.67	6,573.92	6,500	8,337	6,600	6,600	0
1072130	BENEFITS	80,416.20	86,776.32	111,000	99,519	116,700	116,700	0
1072140	HSA CONTRIBUTION	2,400.00	2,400.00	2,400	2,400	2,400	2,400	0
1072200	SPECIAL DEPARTMENT SUPPLIES	1,740.29	3,186.00	3,000	2,945	3,000	3,000	0
1072212	MEMBERSHIPS/DUES	250.00	218.77	300	394	300	300	0
1072230	TRAVEL	.00	1,570.90	3,500	1,573	3,500	3,500	0
1072240	OFFICE SUPPLIES & EXPENSES	152.34	347.28	350	129	350	350	0
1072243	COPIER/SUPPLIES	353.64	2,113.64	500	368	500	500	0
1072250	SUPPLIES & MAINT.	19,991.72	20,769.77	20,000	12,887	20,000	20,000	0
1072251	FUEL	6,168.61	6,025.52	6,000	7,762	6,000	6,000	0
1072260	BUILDING & GROUNDS MAINTENANCE	21,112.49	7,432.65	10,000	3,847	10,000	10,000	0
1072261	SPRINKLER SYSTEM REPAIRS	4,386.41	4,450.26	5,000	5,019	5,000	5,000	0
1072262	WEED SPRAY	336.84	514.78	1,000	210	1,000	1,000	0
1072264	INFIELD DIRT	1,597.00	12,920.81	6,000	0	6,000	6,000	0
1072266	PLAYGROUND MAINTENANCE	781.07	4,589.62	3,000	0	3,000	3,000	0
1072267	CHRISTMAS LIGHTS	4,147.72	2,495.07	5,000	4,020	5,000	5,000	0
1072268	TREES	3,105.16	1,466.90	5,000	10	5,000	5,000	0
1072270	UTILITIES	12,107.21	9,622.17	13,500	9,077	13,500	13,500	0
1072271	GAS -(Questar)	1,440.47	844.40	1,100	688	1,100	1,100	0
1072280	TELEPHONE	2,537.77	1,936.66	3,000	2,033	3,500	3,500	0
1072281	INTERNET	3,389.94	3,877.20	4,200	3,791	4,000	4,000	0
1072310	SERVICES DATA PROCESSING	1,742.38	2,118.60	2,500	1,844	2,500	2,500	0
1072312	COMPUTER SOFTWARE	891.31	1,318.11	1,000	1,792	2,500	2,500	0
1072313	COMPUTER HARDWARE	1,083.17	176.88	4,000	2,620	100	100	0
1072360	EDUCATION	640.00	450.00	2,600	1,597	2,600	2,600	0
1072364	CONTRACT LABOR - MOWING	112,222.54	104,369.77	105,000	91,066	102,000	102,000	0
1072410	INSURANCE	5,158.75	6,816.84	6,200	6,869	9,600	9,600	0
1072450	MISCELLANEOUS SUPPLIES	.00	447.34	0	0	0	0	0
1072462	WATER SHARES	943.74	1,629.96	1,700	0	1,700	1,700	0
1072540	EQUIPMENT LESS THAN \$5000	8,313.86	11,090.71	5,000	1,879	5,000	5,000	0
1072550	SPECIAL PROJECTS - PARKS	532.69-	11,767.26	15,000	16,036	15,000	15,000	0
1072700	EQUIPMENT GREATER THAN \$5000	2,699.00	.00	0	0	0	0	0
1072704	IMPROVE TO BUILDING OVER 5,000	10,000.00	31,185.00	0	0	0	0	0
Total PARKS:		466,800.88	530,187.19	628,550	532,957	655,650	655,650	0

COMMUNITY EVENTS

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
1073100	SALARIES	20,128.33	22,254.26	60,000	38,712	61,500	61,500	0
1073101	OVERTIME WAGES	362.89	1,023.78	5,200	2,457	5,200	5,200	0
1073102	MERIT	.00	.00	100	0	100	100	0
1073130	BENEFITS	8,849.65	6,020.49	8,000	5,871	9,100	9,100	0
1073230	TRAVEL	.00	.00	1,100	1,371	1,100	1,100	0
1073241	POSTAGE	.00	.00	500	0	500	500	0
1073250	SUPPLIES & MAINT.	1,535.21	194.44	0	143	0	0	0
1073280	TELEPHONE	.00	.00	700	0	700	700	0
1073313	COMPUTER HARDWARE	.00	.00	4,000	955	200	200	0
1073360	EDUCATION	.00	.00	700	475	700	700	0
1073461	COMMUNITY EVENTS	10,381.61	28,261.01	15,000	13,590	15,500	15,500	0
1073465	VETERAN'S MEMORIAL	774.27	.00	2,500	693	2,500	2,500	0
1073466	MEMORIAL DAY	366.91	445.00	1,000	0	1,000	1,000	0
1073467	24TH OF JULY/CITY DAYS	17,966.68	20,800.10	20,000	18,548	20,000	20,000	0
1073468	PARADES	1,354.86	1,264.40	1,600	1,350	1,600	1,600	0
1073471	FIREWORKS - 24TH OF JULY	14,000.00	14,000.00	14,000	14,000	14,000	14,000	0
1073473	CANOPIES	3,123.51	.00	0	0	0	0	0
1073478	YOUTH COUNCIL/YCC TRAINING	6,455.63	6,276.95	6,400	7,359	6,400	6,400	0
1073480	ARTS COUNCIL	14,650.00	349.38	10,000	10,600	10,000	10,000	0
1073706	EQUIPMENT GREATER THAN \$5000	18,977.55	.00	0	0	0	0	0
Total COMMUNITY EVENTS:		118,927.10	100,889.81	150,800	116,124	150,100	150,100	0
LIBRARY								
1075100	SALARIES	171,736.73	188,449.79	185,000	184,566	185,500	185,500	0
1075102	MERIT	216.56	108.28	500	108	500	500	0
1075103	CHILDREN PROGRAM SALARIES	5,116.59	9,364.31	7,500	12,147	7,500	7,500	0
1075104	YOUTH PROGRAM SALARIES	957.16	326.39	2,700	5,886	2,700	2,700	0
1075105	ADULT PROGRAM SALARIES	5,232.35	5,804.86	6,000	6,692	6,000	6,000	0
1075106	DRUG TEST/PHYSICAL	559.80	385.20	500	411	500	500	0
1075130	BENEFITS	45,510.79	47,645.85	45,000	40,421	42,600	42,600	0
1075140	HSA CONTRIBUTION	2,400.00	2,400.00	2,150	2,150	1,900	1,900	0
1075200	SPECIAL DEPARTMENT SUPPLIES	630.00	287.64	500	336	500	500	0
1075210	BOOKS	24,977.03	25,344.99	25,000	24,263	30,000	30,000	0
1075211	AUDIO & VIDEO	1,372.58	2,065.86	5,000	4,168	5,000	5,000	0
1075212	DIGITAL	10,202.55	10,793.65	10,000	8,289	10,000	10,000	0
1075213	LOST AND DAMAGED BOOK REPLACE	809.76	1,156.97	1,500	30	1,500	1,500	0
1075215	SUBSCRIPTIONS	55.00	38.77	600	39	600	600	0
1075220	PUBLIC NOTICES	.00	.00	500	0	500	500	0
1075230	TRAVEL	2,082.07	1,719.25	1,500	1,219	1,500	1,500	0
1075240	OFFICE SUPPLIES & EXPENSES	7,408.51	9,459.33	11,000	6,282	11,000	11,000	0
1075241	POSTAGE	2,206.21	759.96	2,500	981	2,500	2,500	0
1075242	DONATIONS/GIFTS PURCHASES	2,206.09	1,929.09	1,600	0	1,600	1,600	0
1075243	COPIER/SUPPLIES	2,837.93	2,379.25	6,000	2,018	6,000	6,000	0
1075244	PROGRAM SUPPLIES	3,669.25	3,843.11	3,500	5,321	3,500	3,500	0
1075245	CHILDREN PROGRAMS	4,597.99	4,826.10	7,200	4,116	7,200	7,200	0
1075246	YOUTH PROGRAMS	1,535.20	797.34	3,000	1,782	3,000	3,000	0
1075247	ADULT PROGRAMS	2,094.74	3,029.13	4,600	2,517	4,600	4,600	0
1075260	BUILDING & GROUNDS MAINTENANCE	3,663.96	1,498.67	7,000	3,476	7,000	7,000	0
1075270	UTILITIES	3,959.51	4,500.20	4,200	4,578	4,200	4,200	0
1075271	GAS - (QUESTAR)	1,427.55	1,047.00	2,500	931	2,500	2,500	0
1075280	TELEPHONE	2,889.03	1,903.55	2,700	1,644	2,500	2,500	0
1075281	"INTERNET/ERATE"	928.80	1,440.00	1,440	0	1,440	1,440	0
1075310	SERVICES DATA PROCESSING	16,729.91	22,146.67	24,800	18,895	20,000	20,000	0
1075311	SERV DATA PROC/SATELLITE BRANC	7,657.13	9,173.97	10,200	8,052	8,500	8,500	0
1075312	COMPUTER SOFTWARE	22,380.82	19,723.19	27,500	19,871	26,100	26,100	0
1075313	COMPUTER HARDWARE	7,407.65	9,286.91	11,500	12,748	2,200	2,200	0
1075314	SATELLITE COMPUTER SOFTWARE	1,027.07	76.62	300	77	900	900	0
1075315	SATELLITE COMPUTER HARDWARE	3.42	10,839.52	2,000	0	500	500	0
1075360	EDUCATION	1,322.00	3,024.98	1,500	2,493	1,500	1,500	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
1075410	INSURANCE	1,709.82	1,505.72	2,000	2,132	2,600	2,600	0
1075439	LIBRARY GRANT - MISC	15,360.63	3,475.00	500	9,587	500	500	0
1075440	STATE GRANT (CLEF)	8,449.80	5,915.50	6,500	8,127	6,500	6,500	0
1075450	MISCELLANEOUS SUPPLIES	1,398.86	2,303.96	2,500	2,303	2,500	2,500	0
1075460	MISCELLANEOUS SERVICES	.00	50.00	100	0	100	100	0
1075541	LSTA GRANT	.00	.00	500	0	500	500	0
Total LIBRARY:		394,730.85	420,826.58	441,090	408,653	426,240	426,240	0
CONTRIBUTIONS TO OTHER UNITS								
1089100	CONTRIBUTION TO UTOPIA DEBT	404,095.93	412,177.82	420,000	420,421	430,000	430,000	0
1089101	UTOPIA - REFUND OF DEBT CONTRI	110,911.00-	118,994.00-	126,000-	0	-126,000	-126,000	0
Total CONTRIBUTIONS TO OTHER UNITS:		293,184.93	293,183.82	294,000	420,421	304,000	304,000	0
TRANSFER TO OTHER FUNDS								
1090900	TRANSFER CAP PROJ - VEHICLES	.00	.00	650,095	650,095	610,460	610,460	0
1090948	TRANSFER - PARKS FUND - 26	.00	500,000.00	0	0	0	0	0
1090949	TRANSFER - CAP PROJ - VEHICLES	376,000.00	100,000.00	0	0	0	0	0
1090950	TRANSFER TO CAP PROJECTS FUND	565,200.00	1,100,000.00	1,100,000	0	0	0	0
1090951	TRANS TO FIRE DEPT FUND	358,500.00	358,500.00	1,006,900	1,006,900	1,092,100	1,092,100	0
1090954	TRANSFER TO RECREATION FUND	164,000.00	164,000.00	197,765	197,765	205,700	205,700	0
1090955	TRANSFER TO FUND 71 RDA	20,000.00	675,000.00	25,000	0	0	0	0
1090961	TRANSFER TO TRANSPORTATION CAP	715,600.00	500,000.00	0	0	0	0	0
Total TRANSFER TO OTHER FUNDS:		2,199,300.00	3,397,500.00	2,979,760	1,854,760	1,908,260	1,908,260	0
GENERAL FUND Revenue Total:		11,324,820.13	10,683,244.09	11,021,960	9,194,580	10,443,500	10,503,235	59,735
GENERAL FUND Expenditure Total:		9,933,195.82	10,688,813.86	11,021,960	9,052,474	10,443,500	10,503,235	59,735
Total GENERAL FUND:		1,391,624.31	5,569.77-	0	142,106	0	0	0

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FOOD PANTRY - SPECIAL REV FUND								
INTERGOVERNMENTAL REVENUE								
2133101	REIMBURSED SALES TAX	19,994.71	20,002.74	20,000	29,781	20,000	20,000	0
Total INTERGOVERNMENTAL REVENUE:		19,994.71	20,002.74	20,000	29,781	20,000	20,000	0
OTHER INCOME								
2137600	INTEREST EARNINGS	14,495.24	14,683.54	11,000	11,804	11,000	11,000	0
Total OTHER INCOME:		14,495.24	14,683.54	11,000	11,804	11,000	11,000	0
DONATIONS								
2138120	PRIVATE DONATION	68,781.70	85,679.16	70,000	80,995	70,000	55,600	-14,400
Total DONATIONS:		68,781.70	85,679.16	70,000	80,995	70,000	55,600	-14,400
TRANSFERS/BAL TO BE APPROPRIAT								
2139950	FUND BAL TO BE APPROPRIATED	.00	.00	9,300-	0	-14,400	0	14,400
Total TRANSFERS/BAL TO BE APPROPRIAT:		.00	.00	9,300-	0	-14,400	0	14,400
FOOD PANTRY EXPENSE								
2140100	SALARIES	25,605.21	29,849.16	34,000	31,076	34,600	34,600	0
2140102	MERIT	108.28	.00	200	217	200	200	0
2140130	BENEFITS	2,350.94	2,731.93	3,100	2,729	3,100	3,100	0
2140160	HEALTH, SAFETY & WELFARE	480.00	1,546.41	1,500	980	1,500	1,500	0
2140200	FOOD/SUPPLIES	13,768.18	13,830.39	16,000	14,913	16,000	16,000	0
2140230	TRAVEL	.00	.00	100	0	100	100	0
2140240	OFFICE SUPPLIES & EXPENSES	586.38	462.16	600	1,001	600	600	0
2140241	POSTAGE	163.20	157.00	400	88	400	400	0
2140250	SUPPLIES & MAINTENAN	4,004.65	166.39	2,000	735	2,000	2,000	0
2140251	FUEL	585.27	638.39	1,000	389	1,000	1,000	0
2140260	BUILDING & GROUNDS MAINTENANCE	6,333.26	9,854.82	13,000	5,755	6,000	6,000	0
2140270	UTILITIES	6,556.10	6,604.64	6,700	6,234	6,700	6,700	0
2140271	GAS - (QUESTAR)	2,992.32	1,941.75	4,500	1,825	4,500	4,500	0
2140280	TELEPHONE	1,969.62	1,363.43	2,100	1,199	2,000	2,000	0
2140281	INTERNET	228.60	228.60	400	190	400	400	0
2140310	SERVICES DATA PROCESSING	871.13	1,059.13	1,300	922	1,100	1,100	0
2140312	COMPUTER SOFTWARE	102.73	7.66	100	8	100	100	0
2140313	COMPUTER HARDWARE	1,137.51	3.94	100	0	1,200	1,200	0
2140340	ACCOUNTING & AUDITING	303.62	404.59	350	358	350	350	0
2140410	INSURANCE	2,017.22	2,250.24	2,400	2,498	2,900	2,900	0
2140450	MISCELLANEOUS SUPPLIES	392.49	1,782.20	1,500	1,157	1,500	1,500	0
Total FOOD PANTRY EXPENSE:		70,556.71	74,882.83	91,350	72,273	86,250	86,250	0
ADMIN SERVICE CHARGE								
2190905	ADMIN SERVICES CHARGE	200.00	300.00	350	350	350	350	0
Total ADMIN SERVICE CHARGE:		200.00	300.00	350	350	350	350	0
FOOD PANTRY - SPECIAL REV FUND Revenue Total:								
		103,271.65	120,365.44	91,700	122,580	86,600	86,600	0
FOOD PANTRY - SPECIAL REV FUND Expenditure Total:								
		70,756.71	75,182.83	91,700	72,623	86,600	86,600	0
Total FOOD PANTRY - SPECIAL REV FUND:								
		32,514.94	45,182.61	0	49,957	0	0	0

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RECREATION								
ADULT PROGRAMS								
2534100	ADULT BASKETBALL	192.00	250.00	0	0	0	0	0
2534110	ADULT FLAG FOOTBALL	.00	525.00	0	0	0	0	0
2534120	ADULT SOCCER	100.00	1,355.00	3,180	3,180	1,800	1,800	0
2534130	ADULT SOFTBALL	3,893.00	3,993.00	5,000	4,000	5,000	5,000	0
2534140	ADULT VOLLEYBALL	.00	.00	400	400	2,000	2,000	0
2534150	PICKLEBALL	8,362.48	8,683.15	9,000	7,886	9,000	9,000	0
2534400	WAIVERS	218.00-	485.00-	100-	520-	-100	-100	0
Total ADULT PROGRAMS:		12,329.48	14,321.15	17,480	14,946	17,700	17,700	0
YOUTH PROGRAMS								
2535100	YOUTH BASEBALL	25,679.00	28,407.50	29,600	30,435	32,000	32,000	0
2535120	YOUTH BASKETBALL	41,333.50	43,951.50	44,000	42,185	44,000	44,000	0
2535130	YOUTH FLAG FOOTBALL	8,315.00	9,235.00	6,400	9,515	8,500	8,500	0
2535140	YOUTH SOCCER	32,147.00	35,742.50	29,100	35,793	29,100	29,100	0
2535150	YOUTH TRACK AND FIELD	4,415.00	6,005.00	5,000	5,785	5,000	5,000	0
2535160	YOUTH VOLLEYBALL	2,360.00	2,465.00	1,000	2,450	1,800	1,800	0
2535170	YOUTH GOLF	4,080.00	4,615.00	4,000	4,690	4,000	4,000	0
2535180	YOUTH BOWLING	.00	.00	500	0	0	0	0
2535190	YOUTH KARATE	.00	800.00	800	1,580	1,500	1,500	0
2535200	YOUTH CAMPS	3,495.00	5,323.00	3,500	6,618	3,500	3,500	0
2535210	YOUTH TEEN GAME NIGHT	.00	.00	0	100	0	0	0
2535215	YOUTH FLOOR HOCKEY	.00	.00	0	0	1,000	1,000	0
2535400	WAIVERS	1,625.00-	1,735.00-	1,500-	2,643-	-1,500	-1,500	0
Total YOUTH PROGRAMS:		120,199.50	134,809.50	122,400	136,507	128,900	128,900	0
MISC. PROGRAMS								
2536100	CONCESSION STAND	8,113.16	13,367.68	6,000	7,278	12,000	12,000	0
2536110	SPECIAL EVENTS	5,138.89	10,566.00	3,500	9,538	9,000	9,000	0
2536140	TOURNAMENTS	23,135.00	19,505.00	20,000	11,655	20,000	20,000	0
2536400	WAIVERS	105.00-	50.00-	100-	0	-100	-100	0
Total MISC. PROGRAMS:		36,282.05	43,388.68	29,400	28,471	40,900	40,900	0
OTHER INCOME								
2537110	RECREATION MISC. INCOME	319.00	78.00	0	15	0	0	0
2537178	RENTAL - PARKS/FIELDS	387.50	1,547.50	1,000	1,300	1,000	1,000	0
2537179	RENTAL - BOWERY/STAGES	520.00	680.00	500	560	500	500	0
2537600	INTEREST EARNINGS	19,082.73	18,522.88	10,500	15,608	10,500	10,500	0
2537617	CONVENIENCE FEE	6,519.00	7,498.39	7,120	7,584	0	0	0
Total OTHER INCOME:		26,828.23	28,326.77	19,120	25,067	12,000	12,000	0
TRANSFERS/FUND BAL TO BE APPRO								
2539901	TRANSFER FROM THE GEN FUND	164,000.00	164,000.00	197,765	197,765	205,700	205,700	0
Total TRANSFERS/FUND BAL TO BE APPRO:		164,000.00	164,000.00	197,765	197,765	205,700	205,700	0
NON DEPARTMENTAL EXPENSE								
2540100	SALARIES - NON DEPARTMENTAL	92,305.24	111,503.05	122,000	119,338	138,500	138,500	0
2540101	OVERTIME WAGES - NON DEPT	3,612.56	3,153.90	3,400	4,971	4,500	4,500	0
2540102	MERIT - NON DEPARTMENTAL	.00	.00	200	0	200	200	0
2540103	WAGES - IN FIELDS	4,514.62	1,642.22	0	0	9,900	9,900	0
2540106	DRUG TEST/PHYSICAL	146.30	146.30	0	0	0	0	0
2540130	BENEFITS	40,989.77	43,402.16	45,000	34,414	39,100	39,100	0
2540140	HSA CONTRIBUTION	1,300.00	1,200.00	0	0	0	0	0

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2540200	SPECIAL DEPARTMENT SUPPLIES	.00	497.50	500	0	500	500	0
2540212	MEMBERSHIPS/DUES	155.00	353.77	500	39	500	500	0
2540220	PUBLIC NOTICES	.00	508.86	500	0	500	500	0
2540230	TRAVEL	650.34	3,512.92	2,700	2,202	2,700	2,700	0
2540240	OFFICE SUPPLIES & EXPENSES	109.98	195.30	500	545	500	500	0
2540241	POSTAGE	509.04	519.29	500	587	500	500	0
2540243	COPIER/SUPPLIES	606.26	110.39	500	543	500	500	0
2540251	FUEL	1,131.41	528.21	2,000	385	2,000	2,000	0
2540270	UTILITIES	2,583.89	2,324.83	4,500	2,011	4,500	4,500	0
2540271	GAS - (QUESTAR)	963.98	844.44	1,200	765	1,200	1,200	0
2540280	TELEPHONE	3,317.06	2,570.18	2,900	2,564	2,900	2,900	0
2540281	INTERNET	914.28	914.28	1,400	743	1,000	1,000	0
2540310	SERVICES DATA PROCESSING	3,278.05	4,095.22	5,200	3,779	5,000	5,000	0
2540312	COMPUTER SOFTWARE	4,364.89	4,170.50	5,800	4,269	4,500	4,500	0
2540313	COMPUTER HARDWARE	1,235.37	184.77	300	19	300	300	0
2540340	ACCOUNTING & AUDITING	476.62	565.82	600	581	600	600	0
2540347	CREDIT CARD SERVICE FEE	3,900.09	4,442.17	3,500	4,520	0	0	0
2540360	EDUCATION	635.00	2,740.00	2,000	1,495	2,000	2,000	0
2540410	INSURANCE	1,369.95	1,490.92	1,700	1,648	2,300	2,300	0
Total NON DEPARTMENTAL EXPENSE:		169,069.70	191,617.00	207,400	185,418	224,200	224,200	0
CONCESSION STAND								
2541100	SALARIES	5,455.06	7,545.18	5,100	1,842	5,400	5,400	0
2541130	BENEFITS	467.57	669.39	500	183	400	400	0
2541200	FOOD	3,347.70	5,909.20	3,000	3,347	7,000	7,000	0
2541250	EQUIPMENT, SUPPLIES & MAINT.	175.00	1,196.14	1,000	526	1,000	1,000	0
2541260	BUILDING & GROUNDS MAINTENANCE	.00	.00	500	0	500	500	0
Total CONCESSION STAND:		9,445.33	15,319.91	10,100	5,897	14,300	14,300	0
SPECIAL EVENTS								
2542100	SALARIES	.00	.00	500	0	500	500	0
2542130	BENEFITS	.00	.00	100	0	100	100	0
2542212	MEMBERSHIPS/DUES	.00	.00	1,000	0	1,000	1,000	0
2542220	PUBLIC NOTICES	.00	49.99	200	0	200	200	0
2542250	EQUIPMENT SUPPLIES & MAINT.	2,250.39	1,701.03	3,000	637	3,000	3,000	0
Total SPECIAL EVENTS:		2,250.39	1,751.02	4,800	637	4,800	4,800	0
TOURNAMENTS								
2544100	SALARIES	13,796.65	19,335.14	15,000	9,385	15,000	15,000	0
2544130	BENEFITS	76.21	172.26	200	37	200	200	0
2544212	MEMBERSHIPS/DUES	.00	.00	600	0	600	600	0
2544220	PUBLIC NOTICES	.00	.00	200	0	200	200	0
2544250	EQUIPMENT SUPPLIES & MAINTENAN	1,989.32	1,633.32	3,500	2,032	2,000	2,000	0
2544499	FACILITY RENTAL	50.00	.00	300	0	300	300	0
Total TOURNAMENTS:		15,912.18	21,140.72	19,800	11,454	18,300	18,300	0
ADULT BASKETBALL								
2550100	SALARIES	.00	97.40	0	0	0	0	0
2550130	BENEFITS	.00	10.20	0	0	0	0	0
Total ADULT BASKETBALL:		.00	107.60	0	0	0	0	0
ADULT SOCCER								
2552100	SALARIES	.00	1,800.46	1,500	1,219	1,200	1,200	0
2552130	BENEFITS	.05	162.56	100	99	100	100	0
2552250	EQUIPMENT, SUPPLIES & MAINTEN	.00	266.70	150	304	150	150	0

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Total ADULT SOCCER:		.05	2,229.72	1,750	1,622	1,450	1,450	0
ADULT SOFTBALL								
2553100	SALARIES	2,527.78	2,100.07	4,500	1,953	3,500	3,500	0
2553130	BENEFITS	187.95	186.43	500	167	500	500	0
2553220	PUBLIC NOTICES	.00	.00	100	0	0	0	0
2553250	EQUIPMENT, SUPPLIES & MAINTENA	384.69	1,544.83	2,500	642	2,500	2,500	0
Total ADULT SOFTBALL:		3,100.42	3,831.33	7,600	2,762	6,500	6,500	0
ADULT VOLLEYBALL								
2554100	SALARIES	.00	306.81	0	841	0	0	0
2554130	BENEFITS	.00	29.44	0	70	0	0	0
2554250	EQUIPMENT, SUPPLIES & MAINENAN	.00	.00	0	300	0	0	0
Total ADULT VOLLEYBALL:		.00	336.25	0	1,211	0	0	0
PICKLEBALL								
2555100	SALARIES	450.07	1,412.29	1,500	2,209	2,000	2,000	0
2555130	BENEFITS	40.50	123.25	200	191	250	250	0
2555220	PUBLIC NOTICES	.00	.00	100	0	0	0	0
2555250	EQUIPMENT, SUPPLIES, MAINTENAN	496.84	231.47	1,500	674	1,500	1,500	0
2555499	FACILITY RENTAL	4,005.00	.00	4,000	0	4,000	4,000	0
Total PICKLEBALL:		4,992.41	1,767.01	7,300	3,073	7,750	7,750	0
YOUTH BASEBALL								
2570100	SALARIES	5,775.02	5,120.04	6,000	1,064	6,000	6,000	0
2570130	BENEFITS	479.50	484.20	300	153	300	300	0
2570212	MEMBERSHIPS/DUES	15,953.00	9,977.00	15,000	0	15,000	15,000	0
2570220	PUBLIC NOTICE	40.00	.00	300	0	300	300	0
2570250	EQUIPMENT, SUPPLIES & MAINTENA	9,637.92	19,814.91	8,000	1,891	8,000	8,000	0
Total YOUTH BASEBALL:		31,885.44	35,396.15	29,600	3,108	29,600	29,600	0
YOUTH BASKETBALL								
2572100	SALARIES	11,048.10	12,222.71	13,000	12,944	13,000	13,000	0
2572130	BENEFITS	967.69	1,068.34	1,200	1,101	1,200	1,200	0
2572200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	0	58	0	0	0
2572212	MEMBERSHIPS/DUES	.00	10,000.00	15,000	12,855	15,000	15,000	0
2572220	PUBLIC NOTICE	.00	372.60	300	45	300	300	0
2572250	EQUIPMENT, SUPPLIES & MAINENAN	4,772.30	9,315.35	4,500	2,427	4,500	4,500	0
2572499	FACILITY RENTAL	5,532.50	3,440.00	10,000	3,210	10,000	10,000	0
2572500	EQUIPMENT LESS THAN \$5000	.00	159.75	0	0	0	0	0
Total YOUTH BASKETBALL:		22,320.59	36,578.75	44,000	32,639	44,000	44,000	0
YOUTH FLAG FOOTBALL								
2573100	SALARIES	1,949.64	1,808.99	2,000	1,795	2,000	2,000	0
2573130	BENEFITS	170.35	160.83	200	154	200	200	0
2573220	PUBLIC NOTICES	.00	.00	200	0	200	200	0
2573250	EQUIPMENT, SUPPLIES & MAINTENA	4,197.08	4,471.22	4,000	2,607	4,000	4,000	0
Total YOUTH FLAG FOOTBALL:		6,317.07	6,441.04	6,400	4,556	6,400	6,400	0
YOUTH SOCCER								
2574100	SALARIES	5,323.35	5,592.96	8,000	6,314	5,500	5,500	0
2574130	BENEFITS	483.17	491.25	400	533	400	400	0
2574220	PUBLIC NOTICES	.00	10.08	500	0	500	500	0

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2574250	EQUIPMENT, SUPPLIES & MAINTEN	15,733.02	16,664.53	12,000	18,933	12,000	12,000	0
Total YOUTH SOCCER:		21,539.54	22,758.82	20,900	25,779	18,400	18,400	0
YOUTH TRACK AND FIELD								
2575100	SALARIES	.00	.00	2,000	0	2,000	2,000	0
2575130	BENEFITS	2.51	.00	200	0	200	200	0
2575250	EQUIPMENT, SUPPLIES & MAINTEN	3,038.20	1,413.40	1,000	1,200	1,000	1,000	0
Total YOUTH TRACK AND FIELD:		3,040.71	1,413.40	3,200	1,200	3,200	3,200	0
YOUTH VOLLEYBALL								
2576100	SALARIES	525.61	586.51	500	1,163	500	500	0
2576130	BENEFITS	48.40	52.77	100	97	100	100	0
2576250	EQUIPMENT, SUPPLIES & MAINTEN	1,469.18	574.00	1,000	543	1,000	1,000	0
2576499	FACILITY RENTAL	510.00	.00	600	0	600	600	0
Total YOUTH VOLLEYBALL:		2,553.19	1,213.28	2,200	1,803	2,200	2,200	0
YOUTH GOLF								
2577212	MEMBERSHIPS/DUES	3,840.00	.00	4,500	0	4,500	4,500	0
Total YOUTH GOLF:		3,840.00	.00	4,500	0	4,500	4,500	0
YOUTH BOWLING								
2578212	MEMBERSHIPS/DUES	.00	.00	500	0	0	0	0
2578250	EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	200	0	0	0	0
Total YOUTH BOWLING:		.00	.00	700	0	0	0	0
YOUTH KARATE								
2579100	SALARIES	.00	121.17	200	162	200	200	0
2579130	BENEFITS	.00	10.99	15	14	50	50	0
2579250	EQUIPMENT, SUPPLIES & MAINTENA	.00	149.80	200	180	150	150	0
Total YOUTH KARATE:		.00	281.96	415	356	400	400	0
YOUTH CAMPS								
2580100	SALARIES	.00	.00	0	300	500	500	0
2580130	BENEFITS	2.69	.00	0	28	100	100	0
2580212	MEMBERSHIPS/DUES	2,255.20	1,485.00	3,500	490	2,900	2,900	0
2580220	PUBLIC NOTICES	.00	63.86	0	0	0	0	0
2580250	EQUIPMENT, SUPPLIES & MAINTENA	.00	156.23	0	972	1,000	1,000	0
Total YOUTH CAMPS:		2,257.89	1,705.09	3,500	1,790	4,500	4,500	0
YOUTH FLOOR HOCKEY								
2582100	SALARIES	.00	.00	0	0	500	500	0
2582130	BENEFITS	.00	.00	0	0	100	100	0
2582250	EQUIPMENT, SUPPLIES & MAINTEN	.00	.00	0	0	1,000	1,000	0
2582499	FACILITY RENTAL	.00	.00	0	0	600	600	0
Total YOUTH FLOOR HOCKEY:		.00	.00	0	0	2,200	2,200	0
ADMIN SERVICE CHARGES								
2590905	ADMIN SERVICES CHARGE	10,200.00	11,000.00	12,000	12,000	12,500	12,500	0
Total ADMIN SERVICE CHARGES:		10,200.00	11,000.00	12,000	12,000	12,500	12,500	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
	RECREATION Revenue Total:	359,639.26	384,846.10	386,165	402,756	405,200	405,200	0
	RECREATION Expenditure Total:	308,724.91	354,889.05	386,165	295,306	405,200	405,200	0
	Total RECREATION:	50,914.35	29,957.05	0	107,450	0	0	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
SPECIAL REVENUE FUND - PARKS								
OTHER INCOME								
2636612	INTEREST EARNING	57,240.13	71,193.04	40,000	63,060	40,000	40,000	0
2636632	GRANTS	.00	59,595.03	365,100	346,125	0	0	0
2636640	DUE FROM RDA	.00	.00	173,880	173,880	0	0	0
2636750	PARKS IMPACT FEE	310,762.95	279,651.95	180,000	330,877	280,000	280,000	0
2636890	FUND BALANCE TO BE APPROPRIATE	.00	.00	61,980-	0	300,000	300,000	0
2636950	TRANSFERS FROM GENERAL FUND	.00	500,000.00	0	0	0	0	0
Total OTHER INCOME:		368,003.08	910,440.02	697,000	913,943	620,000	620,000	0
PARKS & RECREATION								
2662250	EQUIPMENT, SUPPLIES & MAINTENA	12.34	.00	0	0	0	0	0
2662291	CAPITAL PROJECTS - PARKS	787.49	.00	0	0	300,000	300,000	0
2662320	ENGINEERING	1,796.50	.00	7,000	0	7,000	7,000	0
2662503	TRAILHEAD IMPROVEMENTS	4,272.06	.00	0	0	0	0	0
2662512	FACILITIES/IMPACT STUDY	.00	.00	0	0	0	80,000	80,000
2662709	MIDLAND SQUARE (RCOG GRANT)	50,005.75	60,081.75	575,000	659,711	0	0	0
2662716	CENTRAL TRAIL	11,147.75	4,816.25	115,000	3,801	115,000	115,000	0
2662720	CONTRIBUTIONS TO FUND BALANCE	.00	.00	0	0	198,000	118,000	-80,000
Total PARKS & RECREATION:		68,021.89	64,898.00	697,000	663,511	620,000	620,000	0
SPECIAL REVENUE FUND - PARKS Revenue Total:		368,003.08	910,440.02	697,000	913,943	620,000	620,000	0
SPECIAL REVENUE FUND - PARKS Expenditure Total:		68,021.89	64,898.00	697,000	663,511	620,000	620,000	0
Total SPECIAL REVENUE FUND - PARKS:		299,981.19	845,542.02	0	250,432	0	0	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
FIRE DEPARTMENT								
EMS INTERGOVERNMENTAL REV								
2833374	RURAL EMS GRANT	16,516.14	6,062.50	0	0	0	0	0
Total EMS INTERGOVERNMENTAL REV:		16,516.14	6,062.50	0	0	0	0	0
FIRE INTERGOVERNMENTAL REV								
2834355	TRAINING/COUNTY REIMBURSEMENT	.00	813.00	0	0	0	0	0
2834390	FIRE CONTRACT - BE COUNTY	.00	.00	24,000	0	24,000	24,000	0
2834395	FIRE CONTRACT - ELWOOD	.00	.00	17,000	0	17,000	17,000	0
2834397	FIRE RESPONSE - COUNTY	5,054.60	.00	8,000	0	8,000	8,000	0
2834398	FIRE RESPONSE - ELWOOD	645.00	.00	0	0	0	0	0
Total FIRE INTERGOVERNMENTAL REV:		5,699.60	813.00	49,000	0	49,000	49,000	0
EMS - CHARGES FOR SERVICES								
2835586	AMBULANCE BAD DEBT	317,417.32-	248,484.88-	250,000-	246,577-	-200,000	-200,000	0
2835591	AMBULANCE-INSURANCE WRITE-OFF	755,366.10-	1,397,363.44-	860,000-	963,259-	-1,060,000	-1,060,000	0
2835592	BILLABLE SUPPLIES - AMBULANCE	210,364.15	207,803.60	0	21,434	0	0	0
2835596	AMBULANCE MILEAGE	941,001.51	843,241.22	850,000	737,733	900,000	900,000	0
2835598	AMBULANCE FEES	1,316,612.00	1,488,994.78	1,550,000	1,528,805	2,000,000	2,000,000	0
Total EMS - CHARGES FOR SERVICES:		1,395,194.24	894,191.28	1,290,000	1,078,137	1,640,000	1,640,000	0
FIRE - OTHER INCOME								
2836601	OTHER REVENUE	26,111.69	7,460.41	10,000	815	10,000	10,000	0
2836610	INTEREST EARNING	75,500.84	26,451.06	1,000	17,941	5,000	5,000	0
Total FIRE - OTHER INCOME:		101,612.53	33,911.47	11,000	18,756	15,000	15,000	0
EMS - OTHER INCOME								
2837601	OTHER REVENUE	.00	5,679.00	0	115	0	0	0
2837602	DONATIONS - EMS	.00	390.00	0	0	0	0	0
2837611	FINANCE CHARGE	.00	43,673.11	0	136,839	60,000	60,000	0
2837750	FIRE/EMS IMPACT FEE REIMBURSE	7,064.76	6,349.90	4,100	7,399	6,500	6,500	0
Total EMS - OTHER INCOME:		7,064.76	56,092.01	4,100	144,353	66,500	66,500	0
MISC INCOME								
2839671	SALE OF SURPLUS PROPERTY	.00	20,000.00	0	0	0	0	0
2839950	TRANSFERS FROM GENERAL FUND	358,500.00	358,500.00	1,006,900	1,006,900	1,092,100	1,092,100	0
2839999	FUND BALANCE TO BE APPROPRIATE	.00	.00	27,000	0	0	0	0
Total MISC INCOME:		358,500.00	378,500.00	1,033,900	1,006,900	1,092,100	1,092,100	0
NON-DEPARTMENTAL EXPENSE								
2850100	ADMIN WAGES	115,541.56	179,398.77	175,000	153,573	166,900	166,900	0
2850101	OVERTIME WAGES	.00	.00	0	2	0	0	0
2850102	MERIT	324.84	216.56	500	108	500	500	0
2850106	DRUG TEST/PHYSICAL	5,443.30	5,746.18	30,000	2,468	35,000	35,000	0
2850130	BENEFITS	17,145.09	43,365.78	75,000	59,538	69,900	69,900	0
2850140	HSA CONTRIBUTION	325.00	1,700.00	3,700	2,400	2,400	2,400	0
2850220	PUBLIC NOTICES	.00	.00	200	0	0	0	0
2850240	OFFICE SUPPLIES & EXPENSES	2,996.08	7,700.14	2,000	1,502	2,000	2,000	0
2850243	COPIER/SUPPLIES	570.70	823.58	1,500	340	1,500	1,500	0
2850250	SUPPLIES AND MAINTENANCE	.00	1,004.31	7,000	5,406	7,000	7,000	0
2850260	BUILDING & GROUNDS MAINTENANCE	11,031.69	10,070.26	7,000	7,354	7,000	7,000	0
2850270	UTILITIES	3,702.91	4,481.49	4,400	4,889	4,400	4,400	0
2850271	GAS - (QUESTAR)	7,853.56	4,999.14	9,000	4,075	9,000	9,000	0
2850280	TELEPHONE	10,854.85	11,082.63	17,000	9,688	15,500	15,500	0

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2850281	INTERNET	685.68	685.68	1,100	561	700	700	0
2850310	SERVICES DATA PROCESSING	3,487.02	5,306.00	8,200	5,034	6,800	6,800	0
2850312	COMPUTER SOFTWARE	3,863.11	672.98	6,000	23	6,100	6,100	0
2850313	COMPUTER HARDWARE	1.03	1,263.32	4,100	0	100	100	0
2850330	LEGAL	.00	.00	500	0	500	500	0
2850340	ACCOUNTING & AUDITING	6,280.07	6,142.70	4,500	4,710	4,500	4,500	0
2850370	OTHER PROFESSIONAL & TECHNICAL	33,480.17	.00	0	86,202	100,000	100,000	0
2850410	INSURANCE	26,070.18	23,550.30	27,000	23,386	25,200	25,200	0
2850451	HEALTH SAFETY WELFARE	5,151.92	10,104.98	9,500	7,147	9,500	9,500	0
2850512	FACILITIES/IMPACT STUDY	.00	.00	3,000	0	3,000	3,000	0
2850530	IMPROVE TO BUILDING LESS \$5000	3,379.68	5,323.32	6,000	7,353	6,000	6,000	0
2850563	800 MHZ RADIOS	23,647.95	15,897.10	33,000	14,050	120,000	120,000	0
2850704	IMPROVE TO BUILDING OVER \$5000	.00	20,135.00	27,000	23,950	0	0	0
Total NON-DEPARTMENTAL EXPENSE:		281,836.39	359,670.22	462,200	423,758	603,500	603,500	0
FIRE DEPARTMENT EXPENSE								
2851100	FIRE DEPT WAGES	932.59	3,719.50	10,000	3,712	7,500	7,500	0
2851102	MERIT	.00	.00	500	0	0	0	0
2851107	FIRE TRAINING WAGES	4,435.98	6,234.39	8,000	8,243	11,500	11,500	0
2851108	HAZMAT WAGES	.00	1,452.16	2,000	0	2,000	2,000	0
2851130	BENEFITS	2,005.21	2,599.05	3,000	2,110	3,000	3,000	0
2851212	MEMBERSHIPS/DUES	10.00-	350.86	1,000	496	1,000	1,000	0
2851230	TRAVEL	3,516.74	8,986.66	12,000	5,141	12,000	12,000	0
2851241	POSTAGE	.00	.00	0	2	0	0	0
2851246	BILLABLE SUPPLIES	145.80	538.40	1,000	711	1,000	1,000	0
2851250	SUPPLIES AND MAINTENANCE	46,976.49	23,342.74	25,000	3,045	25,000	25,000	0
2851251	FIRE EQUIPMENT FUEL	9,902.14	9,665.70	9,000	14,652	9,000	9,000	0
2851252	PERSONAL PROTECTIVE EQUIPMENT	29,011.12	9,750.88	20,000	13,574	20,000	20,000	0
2851253	VEHICLE MAINTENANCE	.00	22,099.69	25,000	16,098	30,000	30,000	0
2851263	PUBLIC EDUCATION	.00	905.09	3,500	558	3,500	3,500	0
2851360	EDUCATION/CERTIFICATION	2,288.48	5,178.73	1,000	3,262	1,000	1,000	0
2851367	RECERTIFICATION	100.00	239.50	500	25	500	500	0
2851370	OTHER PROFESSIONAL & TECHNICAL	869.39	5,319.17	10,000	2,362	10,000	10,000	0
2851410	INSURANCE	.00	414.11	0	0	0	0	0
2851450	MISCELLANEOUS SUPPLIES	1,136.33	1,733.41	1,000	366	1,000	1,000	0
2851461	FIRE EXTINGUISHERS	138.00	.00	500	0	500	500	0
2851508	FIRE EQUIPMENT LESS THAN \$5000	697.34	12,308.70	10,000	11,131	10,000	10,000	0
2851710	FIRE TRUCK PURCHASE	.00	626,249.00	0	0	0	0	0
Total FIRE DEPARTMENT EXPENSE:		102,145.61	741,087.74	143,000	85,485	148,500	148,500	0
EMS DEPARTMENT EXPENSE								
2852100	AMBULANCE WAGES	794,969.60	844,455.56	1,000,000	823,580	1,268,900	1,268,900	0
2852101	OVERTIME WAGES	105,437.02	123,315.95	100,000	104,611	100,000	100,000	0
2852102	MERIT	.00	216.56	500	0	0	0	0
2852111	FRONT OFFICE STAFF AMB WAGE	27,808.91	25,377.64	25,000	3,892	0	0	0
2852113	AMBULANCE TRAINING WAGES	14,619.43	18,780.84	20,000	20,291	20,000	20,000	0
2852130	BENEFITS	257,511.63	305,441.73	330,000	267,358	415,700	415,700	0
2852212	MEMBERSHIPS/DUES	.00	226.48	2,000	125	2,000	2,000	0
2852230	TRAVEL	2,281.38	4,745.09	6,000	4,239	6,000	6,000	0
2852241	POSTAGE	3,553.87	2,409.63	3,000	823	3,000	3,000	0
2852244	AMBULANCE VEHICLE MAINT.	.00	10,445.09	20,000	19,119	20,000	20,000	0
2852245	AMBULANCE SUPPLIES & MAINT	29,229.07	18,303.66	15,000	12,463	15,000	15,000	0
2852246	BILLABLE SUPPLIES	35,687.38	49,834.19	50,000	27,635	50,000	50,000	0
2852248	AMBULANCE FUEL	18,908.92	16,307.79	24,000	18,072	24,000	24,000	0
2852252	PERSONAL PROTECTIVE EQUIPMENT	18,439.65	9,828.98	15,000	13,929	15,000	15,000	0
2852293	AMBULANCE BILLING SOFTWARE	10,826.11	14,868.00	15,500	3,975	15,000	15,000	0
2852312	COMPUTER SOFTWARE	6,803.81	14,635.83	19,200	17,487	22,100	22,100	0
2852347	CREDIT CARD SERVICE FEE	6,588.31	5,062.94	5,000	508	1,000	1,000	0

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2852360	EDUCATION/CERTIFICATION	5,814.85	4,147.88	12,600	4,281	12,600	12,600	0
2852368	RECERTIFICATION	385.00	1,229.85	5,000	114	5,000	5,000	0
2852370	OTHER PROFESSIONAL & TECHNICAL	13,163.44	14,475.98	15,500	6,554	15,500	15,500	0
2852371	MEDICAID BILLING FEE	43,607.95	43,758.71	28,000	37,588	28,000	28,000	0
2852375	AMBULANCE BILLING SERVICE	.00	23,677.01	50,000	63,776	50,000	50,000	0
2852450	MISCELLANEOUS SUPPLIES	978.37	970.00	1,000	1,165	1,000	1,000	0
2852480	BAD DEBTS/SERVING FEES	1,517.53-	30.00-	200-	0	-200	-200	0
2852500	AMB EQUIP LESS THAN \$5000	2,676.25	6,638.15	8,500	0	8,500	8,500	0
2852706	AMB EQUIP GREATER THAN \$5000	.00	7,000.00	0	0	0	0	0
Total EMS DEPARTMENT EXPENSE:		1,397,773.42	1,566,123.54	1,770,600	1,451,586	2,098,100	2,098,100	0
ADMINISTRATIVE FEES								
2890905	ADMIN FEES	9,200.00	11,100.00	12,200	12,200	12,500	12,500	0
Total ADMINISTRATIVE FEES:		9,200.00	11,100.00	12,200	12,200	12,500	12,500	0
FIRE DEPARTMENT Revenue Total:		1,884,587.27	1,369,570.26	2,388,000	2,248,146	2,862,600	2,862,600	0
FIRE DEPARTMENT Expenditure Total:		1,790,955.42	2,677,981.50	2,388,000	1,973,029	2,862,600	2,862,600	0
Total FIRE DEPARTMENT:		93,631.85	1,308,411.24-	0	275,117	0	0	0

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ROADS DEPARTMENT								
TAXES								
2931132	SALES & USE TAX - ROADS (A2)	.00	.00	280,000	187,778	0	280,000	280,000
Total TAXES:		.00	.00	280,000	187,778	0	280,000	280,000
OTHER INTERGOVERNMENTAL REV								
2934342	RTIF	.00	.00	250,000	264,491	0	250,000	250,000
2934362	B & C ROAD FUND ALLOTMENT	.00	.00	600,000	450,644	0	600,000	600,000
Total OTHER INTERGOVERNMENTAL REV:		.00	.00	850,000	715,136	0	850,000	850,000
OTHER INCOME								
2936610	INTEREST EARNING	.00	.00	0	1,552	0	0	0
Total OTHER INCOME:		.00	.00	0	1,552	0	0	0
IMPACT FEES								
2937725	IMPACT FEE - TRANSPORTATION	.00	.00	200,000	199,539	0	215,000	215,000
Total IMPACT FEES:		.00	.00	200,000	199,539	0	215,000	215,000
IMPACT FEES								
2939999	FUND BALANCE TO BE APPROPRIATE	.00	.00	74,400-	0	0	-293,320	-293,320
Total IMPACT FEES:		.00	.00	74,400-	0	0	-293,320	-293,320
ROADS DEPARTMENT								
2960100	SALARIES	.00	.00	382,800	328,778	0	365,000	365,000
2960101	OVERTIME WAGES	.00	.00	13,000	7,875	0	10,000	10,000
2960103	MERIT	.00	.00	300	108	0	0	0
2960106	DRUG TEST/PHYSICAL	.00	.00	300	205	0	300	300
2960130	BENEFITS	.00	.00	160,000	135,454	0	150,000	150,000
2960140	HSA CONTRIBUTION	.00	.00	1,300	1,300	0	1,680	1,680
2960190	UNIFORMS	.00	.00	1,500	6,203	0	3,000	3,000
2960200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	2,500	4,235	0	2,500	2,500
2960201	ROAD BASE MATERIALS	.00	.00	200	2,718	0	3,000	3,000
2960202	STREETS MATERIAL (SAND & SALT)	.00	.00	20,000	8,192	0	20,000	20,000
2960203	STREETS MATERIALS (SIGNS)	.00	.00	8,000	5,815	0	8,000	8,000
2960204	NEW STREETLIGHTS (RM POWER)	.00	.00	175,000	170,020	0	45,000	45,000
2960205	SAFETY SUPPLIES	.00	.00	500	1,511	0	1,500	1,500
2960220	PUBLIC NOTICES	.00	.00	200	0	0	200	200
2960230	TRAVEL	.00	.00	1,000	1,005	0	1,000	1,000
2960240	OFFICE SUPPLIES & EXPENSES	.00	.00	200	408	0	200	200
2960241	POSTAGE	.00	.00	700	0	0	700	700
2960250	SUPPLIES & MAINT.	.00	.00	100,000	93,322	0	55,000	55,000
2960251	FUEL	.00	.00	20,000	16,999	0	20,000	20,000
2960260	BUILDING AND SHOPS MAINTENANCE	.00	.00	2,500	1,939	0	2,500	2,500
2960269	UTILITY - PUB WORKS BUILDING	.00	.00	7,000	6,611	0	7,000	7,000
2960270	UTILITIES (STREETLIGHTS)	.00	.00	45,000	43,134	0	70,000	70,000
2960271	GAS - (QUESTAR)	.00	.00	14,500	7,648	0	11,500	11,500
2960280	TELEPHONE	.00	.00	3,700	2,437	0	3,700	3,700
2960281	INTERNET	.00	.00	800	371	0	500	500
2960310	SERVICES DATA PROCESSING	.00	.00	2,300	1,740	0	2,300	2,300
2960312	COMPUTER SOFTWARE	.00	.00	100	1,999	0	100	100
2960313	COMPUTER HARDWARE	.00	.00	2,400	0	0	2,400	2,400
2960320	ENGINEERING	.00	.00	145,000	130,816	0	0	0
2960360	EDUCATION	.00	.00	800	2,140	0	4,000	4,000
2960410	INSURANCE	.00	.00	16,000	18,330	0	17,600	17,600
2960513	UTAH TECH CENTER ROAD STUDY	.00	.00	35,000	0	0	0	0

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2960540	HOE UPGRADE	.00	.00	15,000	0	0	65,000	65,000
2960545	IMPACT FEE STUDY - TRANSPORTAT	.00	.00	0	0	0	100,000	100,000
2960550	SPECIAL PROJ - RR/SCHOOL CROSS	.00	.00	5,000	0	0	5,000	5,000
2960558	PAINT STRIPPING F.A.S	.00	.00	32,000	0	0	32,000	32,000
Total ROADS DEPARTMENT:		.00	.00	1,214,600	1,001,312	0	1,010,680	1,010,680
CLASS C ROAD PROJECT								
2961201	SIDEWALK	.00	.00	20,000	550	0	20,000	20,000
2961202	CURB AND GUTTER	.00	.00	10,000	0	0	10,000	10,000
2961320	ENGINEERING	.00	.00	10,000	10,000	0	10,000	10,000
2961370	OTHER PROFESSIONAL & TECHNICAL	.00	.00	1,000	0	0	1,000	1,000
Total CLASS C ROAD PROJECT:		.00	.00	41,000	10,550	0	41,000	41,000
ROADS DEPARTMENT Revenue Total:		.00	.00	1,255,600	1,104,006	0	1,051,680	1,051,680
ROADS DEPARTMENT Expenditure Total:		.00	.00	1,255,600	1,011,862	0	1,051,680	1,051,680
Total ROADS DEPARTMENT:		.00	.00	0	92,144	0	0	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
CAPITAL PROJECTS FUND								
INTEREST								
4036610	INTEREST EARNING	87,798.04	99,593.00	65,000	104,576	0	0	0
Total INTEREST:		87,798.04	99,593.00	65,000	104,576	0	0	0
TRANSFERS/FUND BAL TO BE APPRO								
4039900	TRANSFER IN FROM GENERAL FUND	565,200.00	1,100,000.00	1,100,000	0	0	0	0
4039920	FUND BAL TO BE APPROPRIATED	.00	.00	1,100,000-	0	0	101,000	101,000
4039999	FUND BALANCE TO BE APPROPRIATE	.00	.00	600,000	0	0	0	0
Total TRANSFERS/FUND BAL TO BE APPRO:		565,200.00	1,100,000.00	600,000	0	0	101,000	101,000
NON DEPARTMENTAL PROJECTS								
4050550	NON DEPARTMENTAL PROJECTS	2,387.20	48,643.92	0	0	0	0	0
Total NON DEPARTMENTAL PROJECTS:		2,387.20	48,643.92	0	0	0	0	0
CIVIC CENTER CAPITAL PROJECTS								
4051550	CIVIC CENTER CAP PROJECT FUND	37,218.58	.00	0	4,147	0	0	0
Total CIVIC CENTER CAPITAL PROJECTS:		37,218.58	.00	0	4,147	0	0	0
POLICE DEPT CAPITAL PROJECTS								
4054540	POLICE DEPT CAP PROJECT FUND	.00	.00	50,000	48,224	0	0	0
4054545	IMPACT FEE STUDY - PS	.00	.00	0	0	0	80,000	80,000
Total POLICE DEPT CAPITAL PROJECTS:		.00	.00	50,000	48,224	0	80,000	80,000
STREETS DEPT CAPITAL PROJECTS								
4060540	STREETS CAPITAL PROJECTS FUND	1,589,684.20	.00	330,000	0	0	0	0
Total STREETS DEPT CAPITAL PROJECTS:		1,589,684.20	.00	330,000	0	0	0	0
PARKS CAPITAL PROJECTS								
4062530	PARKING LOT	.00	22,085.50	100,000	358	0	0	0
4062540	PARKS CAPITAL PROJECT FUND	30,000.00	.00	60,000	30,000	0	0	0
Total PARKS CAPITAL PROJECTS:		30,000.00	22,085.50	160,000	30,358	0	0	0
SENIORS CAPITAL PROJECTS								
4066550	SENIORS CAPITAL PROJECT FUND	32,049.61	10,664.73	0	0	0	0	0
4066710	CAP PROJECT - SENIOR REMODEL	.00	.00	25,000	0	0	0	0
Total SENIORS CAPITAL PROJECTS:		32,049.61	10,664.73	25,000	0	0	0	0
CEMETERY CAPITAL PROJECTS								
4069550	CEMETERY CAPITAL PROJECT FUND	.00	.00	75,000	64,565	0	0	0
Total CEMETERY CAPITAL PROJECTS:		.00	.00	75,000	64,565	0	0	0
LIBRARY CAPITAL PROJECTS								
4075540	LIBRARY CAPITAL PROJECT FUND	.00	.00	25,000	3,888	0	21,000	21,000
Total LIBRARY CAPITAL PROJECTS:		.00	.00	25,000	3,888	0	21,000	21,000

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CAPITAL PROJECTS FUND Revenue Total:		652,998.04	1,199,593.00	665,000	104,576	0	101,000	101,000
CAPITAL PROJECTS FUND Expenditure Total:		1,691,339.59	81,394.15	665,000	151,182	0	101,000	101,000
Total CAPITAL PROJECTS FUND:		1,038,341.55-	1,118,198.85	0	46,606-	0	0	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
VEHICLE/EQUIP CAP PROJECT FUND								
INTERGOVERNMENTAL REVENUE								
4133100	STATE GRANTS	.00	.00	0	52,000	0	0	0
Total INTERGOVERNMENTAL REVENUE:		.00	.00	0	52,000	0	0	0
MISCELLANEOUS INCOME								
4136610	INTEREST	68,519.75	62,980.55	45,000	41,479	0	0	0
Total MISCELLANEOUS INCOME:		68,519.75	62,980.55	45,000	41,479	0	0	0
TRANSFERS/FUND BAL TO BE APPRO								
4139900	TRANSFER IN FROM GENERAL FUND	376,000.00	100,000.00	650,095	650,095	0	610,460	610,460
4139999	FUND BALANCE TO BE APPROPRIATE	.00	.00	92,560	0	165,000	-45,460	-210,460
Total TRANSFERS/FUND BAL TO BE APPRO:		376,000.00	100,000.00	742,655	650,095	165,000	565,000	400,000
POLICE DEPARTMENT								
4142550	VEHICLES	252,591.00	197,607.00	170,000	169,952	165,000	165,000	0
4142560	EQUIPMENT	63,935.62	57,545.53	100,000	93,458	0	0	0
Total POLICE DEPARTMENT:		316,526.62	255,152.53	270,000	263,410	165,000	165,000	0
STREET DEPARTMENT								
4144550	VEHICLES	44,021.00	52,957.00	200,000	190,558	0	0	0
4144560	EQUIPMENT	346,340.56	.00	0	0	0	0	0
Total STREET DEPARTMENT:		390,361.56	52,957.00	200,000	190,558	0	0	0
HOME DELIVERED MEALS								
4146550	VEHICLES	.00	.00	32,000	30,204	0	0	0
Total HOME DELIVERED MEALS:		.00	.00	32,000	30,204	0	0	0
PARKS								
4148550	VEHICLES	45,000.00	44,706.00	0	0	0	0	0
Total PARKS:		45,000.00	44,706.00	0	0	0	0	0
FIRE DEPARTMENT								
4149550	VEHICLES	.00	.00	285,655	285,655	0	400,000	400,000
Total FIRE DEPARTMENT:		.00	.00	285,655	285,655	0	400,000	400,000
DONATIONS Revenue Total:		444,519.75	162,980.55	787,655	743,574	165,000	565,000	400,000
DONATIONS Expenditure Total:		751,888.18	352,815.53	787,655	769,827	165,000	565,000	400,000
Total DONATIONS:		307,368.43-	189,834.98-	0	26,253-	0	0	0

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TRANSPORTATION CAP PRO FUND								
SOURCE: 31								
4231132	SALES & USE TAX - ROADS (A2)	161,696.59	287,625.48	0	0	0	0	0
Total SOURCE: 31:		161,696.59	287,625.48	0	0	0	0	0
GRANTS								
4234366	GRANT REVENUE	29,175.75	59,505.00	0	0	0	0	0
Total GRANTS:		29,175.75	59,505.00	0	0	0	0	0
INTEREST								
4236610	INTEREST	178,151.72	168,734.21	120,000	137,053	0	0	0
Total INTEREST:		178,151.72	168,734.21	120,000	137,053	0	0	0
INTEREST								
4237725	IMPACT FEE - TRANSPORTATION	96,272.12	104,332.46	0	0	0	0	0
Total INTEREST:		96,272.12	104,332.46	0	0	0	0	0
TRANSFERS/FUND BAL TO BE APPRO								
4239900	TRANSFER IN FROM GENERAL FUND	715,600.00	500,000.00	0	0	0	0	0
4239970	FUND BALANCE TO BE APPROPRIATE	.00	.00	1,717,000	0	0	2,330,000	2,330,000
Total TRANSFERS/FUND BAL TO BE APPRO:		715,600.00	500,000.00	1,717,000	0	0	2,330,000	2,330,000
VEHICLE CAPACITY PROJECTS								
4251320	ENGINEERING	9,719.00	27,221.08	0	0	0	0	0
4251330	LEGAL	1,316.25	.00	0	0	0	0	0
4251370	OTHER PROFESSIONAL & TECHNICAL	.00	32,283.92	0	0	0	0	0
4251550	ACQUISITION OF ROW	382,907.32	4,500.00	330,000	0	0	330,000	330,000
4251555	CITY'S CONSTRUCTION OF ROADS	.00	964,899.84	1,507,000	569,961	0	2,000,000	2,000,000
Total VEHICLE CAPACITY PROJECTS:		393,942.57	1,028,904.84	1,837,000	569,961	0	2,330,000	2,330,000
TRANSPORTATION CAP PRO FUND Revenue Total:								
		1,180,896.18	1,120,197.15	1,837,000	137,053	0	2,330,000	2,330,000
TRANSPORTATION CAP PRO FUND Expenditure Total:								
		393,942.57	1,028,904.84	1,837,000	569,961	0	2,330,000	2,330,000
Total TRANSPORTATION CAP PRO FUND:		786,953.61	91,292.31	0	432,908-	0	0	0

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WATER UTILITY FUND								
OTHER REVENUE								
5136501	GRANTS (CDBG & COVID)	1,703,649.81	1,147,591.55	400,000	147,636	0	0	0
5136510	GRANTS - STATE FUNDS ONLY	679,897.82	77,680.22	0	0	4,000,000	4,000,000	0
5136602	OTHER UTILITY REVENUE	.00	.00	100	0	100	100	0
5136604	WATER SAMPLES	.00	3,015.00	500	90	500	500	0
5136605	RENT FOR PW BUILDING	180.00	.00	900	315	900	900	0
5136610	UTILITY INTEREST INCOME	209,563.96	252,614.00	200,000	213,969	200,000	200,000	0
5136611	INTEREST INCOME-BOND PROCEEDS	14,541.88	67.35	0	0	0	0	0
5136617	CREDIT CARD SERVICE FEE	23,687.83	31,082.19	29,000	41,162	29,000	29,000	0
5136618	WATER SHARES - BR CANAL LEASED	5,322.90	6,753.64	1,000	1,277	1,000	1,000	0
5136670	SALE OF FIXED ASSETS	5,028.00-	.00	0	0	0	0	0
5136674	SERVICE/CONVENIENCE TURN-ON	10,575.00	10,220.00	9,000	9,690	9,000	9,000	0
5136675	UTILITY SET UP FEE	3,490.00	3,955.00	4,000	4,295	4,000	4,000	0
5136676	LATE FEE - ALL UTILITIES	13,635.65	13,838.59	14,000	49,304	15,000	15,000	0
5136690	FEE-IN-LIEU OF WATER SHARE	15,000.00	8,400.00	5,000	0	5,000	5,000	0
Total OTHER REVENUE:		2,674,516.85	1,555,217.54	663,500	467,738	4,264,500	4,264,500	0
WATER UTILITY REVENUE								
5137710	CULINARY BASE RATE	984,632.63	1,009,739.14	945,000	947,785	950,000	1,171,500	221,500
5137711	CULINARY USE RATE	1,136,926.16	1,394,387.90	1,400,000	1,126,627	1,400,000	1,400,000	0
5137712	CULINARY CONNECTION	18,973.20	46,215.00	22,000	56,935	27,000	45,000	18,000
5137713	WATER CONNECTION RESERVE	.00	415.00	500	0	500	500	0
5137714	SECONDARY WATER BASE	82,972.48	107,156.91	100,000	86,592	100,000	100,000	0
5137716	SECONDARY USE RATE	193,598.10	314,065.97	300,000	279,061	300,000	300,000	0
5137717	SECONDARY CONNECTION	22,352.59	35,225.00	0	57,445	0	45,000	45,000
5137725	REC BAD DEBT/GARNISHMENT/SERV	746.41	.00	0	884	0	0	0
Total WATER UTILITY REVENUE:		2,440,201.57	2,907,204.92	2,767,500	2,555,329	2,777,500	3,062,000	284,500
CONTRIBUTIONS & TRANSFERS								
5138897	EXCESS FROM RESERVES	.00	.00	2,938,400	0	0	1,174,670	1,174,670
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	2,938,400	0	0	1,174,670	1,174,670
IMPACT FEES								
5139715	WATER IMPACT FEES	489,285.56	450,649.50	315,000	534,165	460,000	460,000	0
5139725	WW COLLECT - ZONE 1	4,726.46	.00	0	0	0	0	0
Total IMPACT FEES:		494,012.02	450,649.50	315,000	534,165	460,000	460,000	0
CULINARY WATER EXPENDITURES								
5170100	SALARIES	404,847.83	448,840.03	493,000	442,896	587,300	571,135	-16,165
5170101	OVERTIME WAGES	10,701.25	16,789.02	15,000	19,960	18,500	18,500	0
5170103	MERIT	108.28	108.28	300	541	300	300	0
5170106	DRUG TEST/PHYSICAL	191.30	1,087.30	600	309	600	600	0
5170130	BENEFITS	176,739.79	192,500.65	220,000	204,915	294,600	265,575	-29,025
5170140	HSA CONTRIBUTION	2,850.00	3,967.00	3,700	9,150	8,500	8,500	0
5170150	VEHICLE MAINTENANCE	1,183.49	1,465.25	4,500	0	4,500	4,500	0
5170160	HEALTH, SAFETY & WELFARE	.00	.00	500	0	500	500	0
5170180	LAB	5,653.52	6,228.26	7,500	0	7,500	7,500	0
5170190	UNIFORMS	4,139.61	5,742.69	4,000	5,881	4,000	4,000	0
5170200	WATER CHLORINE	22,569.00	36,143.26	40,000	29,909	40,000	40,000	0
5170201	GERMER IRRIGATION	1,102.50	595.00	400	595	400	400	0
5170202	STEVENSEN IRRIGATION	3,307.50	1,190.00	800	1,190	800	800	0
5170203	BEVERLY GIBSON IRRIGATION MAIN	400.00	200.00	200	200	20	200	180
5170204	BRWCD	73,687.50	89,108.70	100,000	54,458	100,000	100,000	0
5170210	BOOKS & SUBSCRIPTIONS	1,802.00	1,863.00	2,000	1,247	2,000	2,000	0
5170220	PUBLIC NOTICES	1,773.99	.00	300	0	300	300	0

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5170230	TRAVEL	1,408.98	2,907.00	2,500	2,684	2,500	8,000	5,500
5170240	OFFICE SUPPLIES & EXPENSES	3,836.29	7,811.22	7,500	6,142	7,500	7,500	0
5170241	POSTAGE	6,581.94	9,818.97	5,500	12,907	15,000	15,000	0
5170243	COPIER/SUPPLIES	2,576.94	2,083.90	2,000	2,400	2,000	2,000	0
5170250	SUPPLIES & MAINTENA	91,514.28	100,777.79	100,000	163,153	10,500	170,000	159,500
5170251	FUEL	8,728.87	10,650.07	10,000	15,696	10,000	10,000	0
5170260	BUILDING & GROUNDS MAINTENANCE	29,572.22	4,585.06	6,000	6,377	6,000	6,000	0
5170269	UTILITY - PUB WORKS BUILDING	2,998.88	4,499.01	4,300	3,839	4,500	4,500	0
5170270	WATER ELECTRIC POWER PUMPING	131,654.44	161,064.73	170,000	146,128	170,000	170,000	0
5170271	GAS - (QUESTAR)	6,055.46	3,906.29	9,000	4,681	5,000	5,000	0
5170280	TELEPHONE	4,791.55	4,378.45	5,900	4,765	6,500	6,500	0
5170281	INTERNET	228.60	228.60	1,400	628	1,400	1,000	-400
5170310	SERVICES DATA PROCESSING	826.65	1,201.19	5,000	3,392	6,700	5,000	-1,700
5170312	COMPUTER SOFTWARE	10,534.29	12,902.56	16,800	17,790	23,300	23,300	0
5170313	COMPUTER HARDWARE	1,824.59	2,592.54	1,500	0	400	1,500	1,100
5170320	ENGINEERING	12,451.17	16,886.90	20,000	57,695	20,000	20,000	0
5170330	LEGAL	.00	.00	5,000	0	5,000	5,000	0
5170332	CONTRACT MINUTES/SOCIAL MEDIA	9,838.20	9,186.64	9,000	7,722	9,000	9,000	0
5170340	ACCOUNTING & AUDITING	9,835.69	10,589.75	15,600	14,334	15,600	15,600	0
5170347	CREDIT CARD SERVICE FEE	13,655.81	18,059.32	26,000	20,745	26,000	10,000	-16,000
5170360	EDUCATION	2,160.26	1,480.00	2,000	3,549	2,400	5,000	2,600
5170370	WATER DEPT PROFESSIONAL	12,000.00	21,046.25	35,000	86,710	215,000	215,000	0
5170380	WATER SAMPLES	1,263.00	650.00	3,500	0	3,500	3,500	0
5170410	INSURANCE	15,581.82	19,364.59	19,500	20,689	30,100	30,100	0
5170460	MISCELLANEOUS SERVICES	1,858.59	1,729.86	2,000	2,126	2,000	2,000	0
5170480	BAD DEBTS EXPENSE	134.45	1,624.82	300-	2,177	-300	300	600
5170481	BAD DEBT - SECONDARY WATER	.00	.00	0	1	0	0	0
5170502	HOE UPGRADE	14,193.00	1,160.00	12,000	0	12,000	65,000	53,000
5170512	FACILITIES/IMPACT FEE	.00	15,783.00	35,000	0	35,000	80,000	45,000
5170541	VEHICLE PURCHASE	100,948.64	.00	0	0	0	0	0
5170560	WATER DEPRECIATION	172,681.62	191,623.15	175,000	0	200,000	220,000	20,000
5170569	WATER METER- NEW CONNECTIONS	.00	57,173.94	50,000	10,613	50,000	50,000	0
5170570	WATER METER- REPLACEMENT	18,970.08	173,706.77	200,000	83,889	200,000	100,000	-100,000
5170701	CAPITAL ENGINEERING	11,869.75	158,762.02	50,000	23,093	0	50,000	50,000
5170706	EQUIPMENT GREATER THAN \$5000	29,816.50	180,220.48	0	0	0	0	0
5170715	ACQUISITION OF CULINARY WATER	.00	.00	0	0	4,000,000	4,000,000	0
5170750	WATER CONSTRUCTION	15,456.29	868,596.25	1,850,000	1,108,196	0	0	0
5170805	VACTOR TRUCK	.00	.00	235,000	100,000	0	0	0
Total CULINARY WATER EXPENDITURES:		1,456,906.41	2,882,879.56	3,984,500	2,703,372	6,166,420	6,340,610	174,190
CULINARY WATER EXPENDITURES								
5171991	PENSION EXP - ACTUARY CALC	19,435.00-	17,736.00	0	0	0	0	0
Total CULINARY WATER EXPENDITURES:		19,435.00-	17,736.00	0	0	0	0	0
SECONDARY WATER EXPENDITURES								
5180100	SALARY	5,526.00	2,580.56	6,000	1,444	3,100	12,100	9,000
5180101	OVERTIME WAGES	119.54	620.64	1,000	80	500	500	0
5180130	BENEFITS	559.23	741.66	3,000	412	2,100	2,100	0
5180170	WATER METER PURCHASES	194,806.48	50,000.00	50,000	18,574	0	50,000	50,000
5180201	SAFETY SUPPLIES	.00	153.96	200	0	200	200	0
5180250	SUPPLIES & MAINT.	17,852.17	57,429.52	15,000	14,493	20,000	20,000	0
5180251	FUEL	2,059.76	1,275.37	2,000	374	2,000	2,000	0
5180270	PUMPING POWER COST	36,130.84	49,881.75	70,000	43,235	70,000	56,000	-14,000
5180320	ENGINEERING	149.00	5,204.50	10,000	60,805	10,000	10,000	0
5180360	EDUCATION	.00	.00	0	61	0	0	0
5180370	OTHER PROFESSIONAL & TECHNICAL	120,000.00	120,000.00	60,000	54,328	60,000	60,000	0
5180460	WATER SHARES	37,109.65	48,228.62	42,000	12,420	42,000	42,000	0
5180501	EQUIPMENT LESS THAN \$5000	.00	.00	5,000	0	5,000	5,000	0

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5180512	FACILITIES/IMPACT FEE	.00	.00	35,000	0	35,000	80,000	45,000
5180560	SECONDARY WATER DEPRECIATION	416,304.10	453,441.01	420,000	0	480,000	480,000	0
5180701	CAPITAL ENGINEERING	24,865.09	4,904.25	0	0	0	24,000	24,000
5180715	ACQUISITION OF WATER SHARES	134,800.00	5,000.00	0	0	0	0	0
5180750	SECONDARY WATER CONSTRUCTION	2,063,958.50	289,724.53	1,305,000	467,973	0	1,100,000	1,100,000
5180810	BOND PRINCIPAL 2019 SERIES	221,000.00	227,000.00	233,000	233,000	0	239,000	239,000
5180811	BOND PRINCIPAL 2021 SERIES	262,000.00	268,000.00	274,000	274,000	0	280,000	280,000
5180871	BOND INTEREST 2019 SERIES	69,657.41	63,987.40	58,500	58,510	0	52,635	52,635
5180872	BOND INTEREST 2021 SERIES	87,119.63	80,990.76	75,700	75,668	0	69,525	69,525
5180998	BUDGET TO GAAP - PRINCIPAL PAY	483,000.00-	495,000.00-	0	0	0	0	0
Total SECONDARY WATER EXPENDITURES:		3,211,017.40	1,234,164.53	2,665,400	1,315,377	729,900	2,585,060	1,855,160
ADMIN SERVICE CHARGES								
5190905	ADMIN SERVICES CHARGE - WATER	34,000.00	33,000.00	34,500	34,500	35,500	35,500	0
Total ADMIN SERVICE CHARGES:		34,000.00	33,000.00	34,500	34,500	35,500	35,500	0
BUDGET TO GAAP DEBT PROCEEDS								
5199100	CAPITAL ASSET PURCHASES	2,381,714.77-	1,502,303.08-	0	0	0	0	0
Total BUDGET TO GAAP DEBT PROCEEDS:		2,381,714.77-	1,502,303.08-	0	0	0	0	0
WATER UTILITY FUND Revenue Total:		5,608,730.44	4,913,071.96	6,684,400	3,557,232	7,502,000	8,961,170	1,459,170
WATER UTILITY FUND Expenditure Total:		2,300,774.04	2,665,477.01	6,684,400	4,053,249	6,931,820	8,961,170	2,029,350
Total WATER UTILITY FUND:		3,307,956.40	2,247,594.95	0	496,017-	570,180	0	-570,180

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
TREATMENT PLANT FUND								
OTHER INCOME								
5236599	OTHER INCOME	2,610.00	2,370.00	1,000	1,950	1,000	1,000	0
5236610	INTEREST EARNINGS	374,696.58	375,315.89	250,000	298,163	250,000	250,000	0
Total OTHER INCOME:		377,306.58	377,685.89	251,000	300,113	251,000	251,000	0
WASTE WATER PLANT REVENUE								
5237711	TREATMENT OVERAGE	594,633.17	581,254.96	500,000	581,121	500,000	600,000	100,000
5237770	SALES TREATMENT TREMONTON	1,398,828.61	1,438,186.17	1,400,000	1,352,703	1,400,000	1,364,000	-36,000
5237773	SALE OF COMPOST	12,774.99	8,641.50	3,000	7,557	3,000	3,000	0
Total WASTE WATER PLANT REVENUE:		2,006,236.77	2,028,082.63	1,903,000	1,941,381	1,903,000	1,967,000	64,000
CONTRIBUTIONS & TRANSFERS								
5238897	EXCESS FROM RESERVES	.00	.00	6,958,700	0	0	0	0
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	6,958,700	0	0	0	0
IMPACT FEES								
5239725	IMPACT FEES WWTP	217,267.74	246,892.58	180,000	299,164	260,000	300,000	40,000
5239897	EXCESS FROM RESERVES	.00	.00	0	0	0	6,934,900	6,934,900
Total IMPACT FEES:		217,267.74	246,892.58	180,000	299,164	260,000	7,234,900	6,974,900
TREATMENT PLANT EXPENDITURES								
5272100	SALARIES	365,045.51	401,290.69	458,000	390,487	507,800	507,800	0
5272101	OVERTIME WAGES	6,890.41	6,005.66	10,000	8,719	10,000	10,000	0
5272103	MERIT	.00	183.77	300	108	300	300	0
5272104	DRUG TEST/PHYSICAL	370.70	210.70	400	356	400	400	0
5272130	BENEFITS	196,041.49	214,432.48	250,000	196,791	260,300	240,000	-20,300
5272140	HSA CONTRIBUTION	4,550.00	4,800.00	4,800	6,000	4,800	4,800	0
5272160	FUEL	2,650.80	1,955.67	0	892	1,700	1,700	0
5272180	LAB	48,177.36	49,508.87	55,000	33,730	55,000	55,000	0
5272190	UNIFORMS	3,391.24	3,594.13	3,000	4,632	3,500	5,000	1,500
5272200	TREATMENT PLANT CHLORINE	17,943.33	16,348.67	18,000	14,500	18,000	20,000	2,000
5272205	POLYMER	8,998.52	8,998.52	0	9,427	0	10,000	10,000
5272210	BOOKS & SUBSCRIPTIONS	95.00	.00	300	1,351	300	1,200	900
5272220	SAFETY SUPPLIES	119.36	.00	1,000	735	1,000	1,000	0
5272230	TRAVEL	2,247.24	4,102.23	2,000	3,603	2,000	4,000	2,000
5272240	OFFICE SUPPLIES & EXPENSES	1,320.56	2,058.73	2,000	1,627	2,000	2,000	0
5272241	POSTAGE	6,025.92	9,412.50	8,500	7,559	12,000	12,000	0
5272250	SUPPLIES & MAINT.	58,863.54	105,998.26	75,000	108,112	80,000	115,000	35,000
5272260	BUILDING & GROUNDS MAINTENANCE	2,001.26	12,892.65	15,000	15,011	15,000	15,000	0
5272269	UTILITY - PUB WORKS BUILDING	2,566.05	2,804.22	2,000	2,036	2,100	2,100	0
5272270	UTILITIES	98,092.59	103,551.61	90,000	126,205	100,000	100,000	0
5272271	GAS - (QUESTAR)	5,033.62	3,245.97	4,200	2,172	3,000	3,000	0
5272274	ADMIN SERVICES CHARGE	.00	.00	0	0	0	24,500	24,500
5272280	TELEPHONE	2,706.91	2,878.06	2,700	2,360	2,500	2,500	0
5272281	INTERNET	228.60	228.60	700	333	500	500	0
5272310	SERVICES DATA PROCESSING	976.70	1,201.28	2,800	2,397	2,500	2,500	0
5272312	COMPUTER SOFTWARE	400.51	831.84	1,200	483	1,300	1,300	0
5272313	COMPUTER HARDWARE	868.66	2,288.48	1,400	0	100	100	0
5272320	ENGINEERING	.00	1,110.00	1,000	3,677	1,800	5,000	3,200
5272330	LEGAL	.00	.00	5,000	0	5,000	5,000	0
5272332	CONTRACT MINUTES/SOCIAL MEDIA	9,837.96	9,186.64	9,000	7,722	9,000	9,000	0
5272340	ACCOUNTING & AUDITING	8,165.48	8,761.86	7,300	7,854	7,300	7,300	0
5272347	CREDIT CARD SERVICE FEE	15,791.46	21,199.63	12,000	24,276	35,000	10,000	-25,000
5272360	EDUCATION	850.00	2,107.59	1,000	2,527	1,600	6,000	4,400
5272370	TREATMENT PLT PROFESSIONAL	.00	.00	0	3,373	0	0	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
5272380	TREATMENT SAMPLES	3,593.00	6,257.90	7,000	16,712	10,500	10,500	0
5272410	INSURANCE	15,908.55	15,913.20	17,000	19,027	24,200	24,200	0
5272480	BAD DEBTS EXPENSE	314.03	1,177.58	0	3	0	0	0
5272503	EQUIPMENT LESS THAN \$5000	.00	.00	5,000	0	5,000	5,000	0
5272512	FACILITIES/IMPACT FEE	9,810.00	.00	65,000	0	65,000	100,000	35,000
5272521	ULTRA VIOLET LAMPS & O-RING	499,560.95	.00	0	0	0	0	0
5272600	TREATMENT PLANT DEPRECIATION	528,466.73	591,136.82	570,000	0	600,000	600,000	0
5272612	EMERGENCY REPAIR FUND RESERVE	.00	.00	50,000	16,326	50,000	50,000	0
5272701	CAPITAL ENGINEERING	17,202.22	183,691.03	900,000	314,261	0	300,000	300,000
5272706	EQUIPMENT GREATER THAN \$5000	26,909.50	.00	0	0	0	0	0
5272712	AEROTOR - BEARING/CHAINS REPLA	.00	.00	0	0	0	500,000	500,000
5272713	AEROTOR BASIN	.00	.00	3,400,000	14,524	0	3,400,000	3,400,000
5272714	TREATMENT PLANT CONSTRUCTION	.00	.00	2,900,000	54,846	0	2,900,000	2,900,000
5272991	PENSION EXP - ACTUARY CALC	17,668.00-	17,736.00	0	0	0	0	0
5272999	BUDGET TO GAAP - CAPITAL OUTLA	750,046.67-	183,691.03-	0	0	0	0	0
Total TREATMENT PLANT EXPENDITURES:		1,204,301.09	1,633,410.81	8,957,600	1,424,757	1,900,500	9,073,700	7,173,200
COMPOST OPERATION EXPENDITURES								
5273100	SALARIES	30,550.46	34,222.56	35,000	38,117	52,100	52,100	0
5273101	OVERTIME WAGES	3,896.05	7,942.94	10,000	3,549	5,000	5,000	0
5273103	MERIT	.00	.00	200	0	200	200	0
5273130	BENEFITS	14,614.96	23,790.55	22,000	20,129	26,600	26,600	0
5273160	FUEL	22,517.54	15,844.87	15,000	28,585	15,000	30,000	15,000
5273180	LAB	220.50	72.09	4,000	125	4,000	4,000	0
5273190	UNIFORMS	1,088.22	1,104.31	2,000	3,223	3,000	3,000	0
5273205	POLYMER	35,994.08	26,995.56	35,000	9,508	35,000	35,000	0
5273210	BOOKS & SUBSCRIPTIONS	.00	.00	100	0	100	100	0
5273220	SUPPLIES SUPPLIES	.00	.00	500	0	500	2,000	1,500
5273230	TRAVEL	.00	.00	500	265	500	500	0
5273240	OFFICE SUPPLIES & EXPENSES	.00	.00	200	0	200	200	0
5273250	SUPPLIES & MAINT.	29,643.00	44,620.01	45,000	35,386	50,000	50,000	0
5273260	BUILDING & GROUNDS MAINTENANCE	.00	112.67	2,000	0	2,000	2,000	0
5273270	UTILITIES	34,914.02	40,269.07	35,000	57,791	35,000	35,000	0
5273280	TELEPHONE	186.94-	.00	0	0	0	0	0
5273360	EDUCATION	.00	.00	500	500	500	500	0
5273380	TREATMENT SAMPLES	992.00	988.00	1,500	0	1,500	1,500	0
5273460	PLANT SLUDGE REMOVAL	55,718.40	22,655.35	37,000	15,973	37,000	37,000	0
5273503	EQUIPMENT LESS THAN \$5000	.00	.00	5,000	0	5,000	5,000	0
5273540	SKID LOADER UPGRADE	11,000.00	12,500.00	15,000	18,000	15,000	15,000	0
5273600	COMPOST DEPRECIATION	29,885.37	12,487.86	30,000	0	30,000	30,000	0
5273701	CAPITAL ENGINEERING	.00	33,111.44	0	0	0	0	0
5273706	EQUIPMENT GREATER THAN \$5000	206,374.00	.00	10,000	0	0	0	0
5273750	CONSTRUCTION	.00	198,580.00	0	0	0	0	0
5273802	FRONT END LOADER LEASE	.00	.00	20,000	0	0	20,000	20,000
5273803	10-WHEEL DUMP TRUCK	.00	154,936.41	0	0	0	0	0
5273999	BUDGET TO GAAP - CAPITAL OUTLA	.00	386,627.85-	0	0	0	0	0
Total COMPOST OPERATION EXPENDITURES:		477,221.66	243,605.84	325,500	231,149	318,200	354,700	36,500
ADMIN SERVICE CHARGES								
5290905	ADMIN SERVICES CHARGE	9,100.00	9,600.00	9,600	9,600	24,500	24,500	0
Total ADMIN SERVICE CHARGES:		9,100.00	9,600.00	9,600	9,600	24,500	24,500	0
TREATMENT PLANT FUND Revenue Total:		2,600,811.09	2,652,661.10	9,292,700	2,540,658	2,414,000	9,452,900	7,038,900
TREATMENT PLANT FUND Expenditure Total:		1,690,622.75	1,886,616.65	9,292,700	1,665,506	2,243,200	9,452,900	7,209,700
Total TREATMENT PLANT FUND:		910,188.34	766,044.45	0	875,152	170,800	0	-170,800

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
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Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
SEWER FUND								
OTHER REVENUE								
5436610	INTEREST EARNING	26,321.82	22,753.55	10,000	19,900	10,000	10,000	0
Total OTHER REVENUE:		26,321.82	22,753.55	10,000	19,900	10,000	10,000	0
SEWER UTILITY REVENUE								
5437721	SEWER CONNECTION	25,309.34	11,100.00	5,500	13,560	6,400	6,400	0
5437730	SALES SEWER SERVICE	269,785.09	277,373.42	280,000	260,898	290,000	265,000	-25,000
Total SEWER UTILITY REVENUE:		295,094.43	288,473.42	285,500	274,458	296,400	271,400	-25,000
CONTRIBUTIONS & TRANSFERS								
5438897	EXCESS FROM RESERVES	.00	.00	171,650	0	0	0	0
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	171,650	0	0	0	0
IMPACT FEES								
5439725	SEWER COLLECTION - IMPACT FEE	91,773.16	85,785.99	82,000	96,002	100,000	100,000	0
5439897	EXCESS FROM RESERVES	.00	.00	0	0	0	39,850	39,850
Total IMPACT FEES:		91,773.16	85,785.99	82,000	96,002	100,000	139,850	39,850
SEWER DEPARTMENT EXPENDITURES								
5471100	SALARIES	52,635.73	62,852.64	98,000	99,788	148,000	142,000	-6,000
5471101	OVERTIME WAGES	7,984.44	551.04	8,300	2,046	5,000	5,000	0
5471103	MERIT	.00	.00	100	0	100	100	0
5471130	BENEFITS	26,106.87	18,366.82	42,000	43,884	74,400	64,400	-10,000
5471190	UNIFORMS	1,498.17	1,253.85	1,600	2,868	3,000	3,500	500
5471201	SAFETY SUPPLIES	.00	.00	1,000	634	1,000	1,000	0
5471230	TRAVEL	754.49	1,353.40	1,000	328	1,000	1,000	0
5471240	OFFICE SUPPLIES & EXPENSES	619.00	625.85	1,000	821	1,000	1,000	0
5471241	POSTAGE	846.58	1,128.55	1,000	935	1,000	1,400	400
5471250	SUPPLIES & MAINT.	12,156.77	10,650.71	17,000	17,377	17,000	20,000	3,000
5471251	FUEL	5,473.58	5,049.34	5,000	2,990	5,000	5,000	0
5471269	UTILITY - PUB WORKS BUILDING	390.36	427.01	350	325	350	350	0
5471271	GAS - (QUESTAR)	776.90	500.84	700	352	500	700	200
5471280	TELEPHONE	731.42	425.22	0	65	0	0	0
5471312	COMPUTER SOFTWARE	.00	.00	0	1,984	4,500	4,500	0
5471320	ENGINEERING	2,594.50	1,490.25	10,000	19,896	10,000	10,000	0
5471340	ACCOUNTING & AUDITING	1,261.10	1,452.31	1,200	1,302	1,200	1,200	0
5471347	CREDIT CARD SERVICE FEE	1,887.32	2,533.72	2,000	2,937	3,000	2,000	-1,000
5471360	EDUCATION	.00	.00	900	1,050	1,000	2,000	1,000
5471370	SEWER DEPT PROFESSIONAL	33,036.50	.00	0	0	0	0	0
5471410	INSURANCE	17,368.42	13,426.41	14,000	13,074	16,100	16,100	0
5471480	BAD DEBTS EXPENSE	61.06	228.91	0	1	0	0	0
5471503	EQUIPMENT LESS THAN \$5000	.00	.00	5,000	0	5,000	5,000	0
5471513	FACILITIES/IMPACT FEE	.00	.00	10,000	0	10,000	50,000	40,000
5471560	SEWER DEPRECIATION	64,811.19	72,867.86	70,000	0	75,000	75,000	0
5471701	CAPITAL ENGINEERING	3,563.50	.00	0	0	0	0	0
5471750	SEWER CONSTRUCTION	1,451,005.64	12,800.00	0	0	0	0	0
5471802	VACTOR TRUCK	.00	.00	235,000	214,658	0	0	0
5471991	PENSION EXP - ACTUARY CALC	3,533.00-	3,547.00	0	0	0	0	0
5471999	BUDGET TO GAAP - CAPITAL OUTLA	1,454,569.14-	12,800.00-	0	0	0	0	0
Total SEWER DEPARTMENT EXPENDITURES:		227,461.40	198,731.73	525,150	427,315	383,150	411,250	28,100
ADMIN SERVICE CHARGES								
5490905	ADMIN SERVICES CHARGE	24,000.00	24,000.00	24,000	24,000	10,000	10,000	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
	Total ADMIN SERVICE CHARGES:	24,000.00	24,000.00	24,000	24,000	10,000	10,000	0
	SEWER FUND Revenue Total:	413,189.41	397,012.96	549,150	390,360	406,400	421,250	14,850
	SEWER FUND Expenditure Total:	251,461.40	222,731.73	549,150	451,315	393,150	421,250	28,100
	Total SEWER FUND:	161,728.01	174,281.23	0	60,955-	13,250	0	-13,250

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
STORM DRAIN FUND								
OTHER REVENUE								
5536610	INTEREST EARNING	72,967.52	70,026.28	64,000	58,691	64,000	64,000	0
Total OTHER REVENUE:		72,967.52	70,026.28	64,000	58,691	64,000	64,000	0
STORM DRAIN UTILITY REVENUE								
5537716	STORM DRAIN REVENUE	203,204.36	208,770.92	212,000	196,200	220,000	220,000	0
Total STORM DRAIN UTILITY REVENUE:		203,204.36	208,770.92	212,000	196,200	220,000	220,000	0
IMPACT FEES								
5539725	STORM DRAIN IMPACT FEES	246,605.37	244,210.99	210,000	268,442	280,000	280,000	0
5539897	EXCESS FROM RESERVES	.00	.00	59,000	0	0	1,670,000	1,670,000
Total IMPACT FEES:		246,605.37	244,210.99	269,000	268,442	280,000	1,950,000	1,670,000
STORM DRAIN EXPENDITURES								
5540100	SALARIES	18,200.90	20,429.57	86,000	22,511	36,000	36,000	0
5540101	OVERTIME WAGES	159.89	.00	2,000	16	1,000	1,000	0
5540103	MERIT	.00	.00	200	0	200	200	0
5540130	BENEFITS	9,498.29	10,234.20	52,000	10,578	20,300	12,000	-8,300
5540201	SAFETY SUPPLIES	.00	.00	200	59	200	200	0
5540241	POSTAGE	1,066.21	1,428.45	1,000	1,186	1,000	1,400	400
5540250	SUPPLIES & MAINTENAN	6,788.25	3,109.69	5,500	891	5,500	5,500	0
5540251	FUEL	1,605.92	1,299.10	1,200	1,355	1,500	1,500	0
5540269	UTILITY - PUB WORKS BUILDING	475.95	540.49	450	411	450	450	0
5540271	GAS - (QUESTAR)	981.85	630.98	900	444	550	550	0
5540320	ENGINEERING	2,349.75	.00	10,000	5,963	10,000	50,000	40,000
5540323	CONTRACT LABOR - MOWING	18,101.97	16,835.26	17,000	14,689	21,500	21,500	0
5540330	LEGAL	.00	.00	2,000	0	2,000	2,000	0
5540340	ACCOUNTING & AUDITING	1,596.27	1,489.45	1,550	1,414	1,550	1,550	0
5540347	CREDIT CARD SERVICE FEE	2,107.03	2,828.61	2,500	3,192	3,000	3,000	0
5540370	STORM DRAIN PROFESSIONAL	.00	.00	0	61	0	0	0
5540410	INSURANCE	766.21	425.52	700	510	700	700	0
5540462	WATER SHARES	498.96	538.56	600	0	600	600	0
5540480	BAD DEBTS EXPENSE	47.01	166.52	0	1	0	0	0
5540500	EQUIPMENT LESS THAN \$5000	.00	.00	5,000	0	5,000	5,000	0
5540502	FACILITIES/IMPACT STUDY	.00	.00	30,000	0	30,000	50,000	20,000
5540560	STORM DRAIN DEPRECIATION	66,316.10	70,294.28	68,000	0	75,000	75,000	0
5540701	CAPITAL ENGINEERING	10,609.50	.00	0	0	0	0	0
5540715	ACQUISITION OF WATER SHARES	50,000.00	10,000.00	0	0	0	0	0
5540750	STORM DRAIN CONSTRUCTION	17,715.02	271,669.67	0	34,665	0	1,941,850	1,941,850
5540801	VACTOR TRUCK	.00	.00	235,000	214,625	0	0	0
5540999	BUDGET TO GAAP - CAP OUTLAY	78,324.52-	281,669.67-	0	0	0	0	0
Total STORM DRAIN EXPENDITURES:		130,560.56	130,250.68	521,800	312,569	216,050	2,210,000	1,993,950
ADMIN SERVICE CHARGES								
5590905	ADMIN SERVICES CHARGE	24,000.00	23,200.00	23,200	23,200	24,000	24,000	0
Total ADMIN SERVICE CHARGES:		24,000.00	23,200.00	23,200	23,200	24,000	24,000	0
STORM DRAIN UTILITY FUND Revenue Total:		522,777.25	523,008.19	545,000	523,332	564,000	2,234,000	1,670,000
STORM DRAIN UTILITY FUND Expenditure Total:		154,560.56	153,450.68	545,000	335,769	240,050	2,234,000	1,993,950
Total STORM DRAIN UTILITY FUND:		368,216.69	369,557.51	0	187,563	323,950	0	-323,950

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
SOLID WASTE FUND								
OTHER REVENUE								
5736610	INTEREST EARNINGS	.00	5,943.68	4,000	5,937	4,000	4,000	0
Total OTHER REVENUE:		.00	5,943.68	4,000	5,937	4,000	4,000	0
SOLID WASTE UTILITY REVENUE								
5737710	SOLID WASTE COLLECTION CHARGES	.00	700,043.82	710,000	668,020	710,000	710,000	0
5737750	RECYCLING COLLECTION CHARGES	.00	191,531.45	215,000	178,522	215,000	215,000	0
5737800	SOLID WASTE CAN PURCHASE FEE	.00	18,650.00	16,500	31,400	16,500	33,000	16,500
Total SOLID WASTE UTILITY REVENUE:		.00	910,225.27	941,500	877,941	941,500	958,000	16,500
CONTRIBUTIONS & TRANSFERS								
5738700	CAPITAL CONTRIBUTION	.00	50,000.00	0	0	0	0	0
5738897	EXCESS FROM RESERVES	.00	.00	33,300-	0	0	-53,100	-53,100
Total CONTRIBUTIONS & TRANSFERS:		.00	50,000.00	33,300-	0	0	-53,100	-53,100
SOLID WASTE EXPENDITURES								
5740241	POSTAGE	.00	1,357.61	1,500	1,847	1,500	1,500	0
5740250	SUPPLIES & MAINT.	.00	.00	0	90	100	100	0
5740347	CREDIT CARD SERVICE FEE	.00	3,547.12	4,000	4,389	4,500	500	-4,000
5740480	BAD DEBT EXPENSE - SOLID WASTE	.00	652.21	0	3	0	0	0
5740490	BAD DEBTS EXPENSE - RECYCLING	.00	167.76	0	0	0	0	0
5740600	SOLID WASTE COLLECTION CONTRAC	.00	596,177.33	660,000	568,427	660,000	660,000	0
5740605	RECYCLING COLLECTION CONTRACT	.00	194,515.52	215,000	172,826	215,000	215,000	0
5740610	SOLID WASTE CANS	.00	26,773.98	30,000	13,439	30,000	30,000	0
5740611	ANNUAL SPRING & FALL CLEANUP	.00	7,811.87	0	3,123	0	0	0
Total SOLID WASTE EXPENDITURES:		.00	831,003.40	910,500	764,144	911,100	907,100	-4,000
ADMIN SERVICE CHARGES								
5790905	ADMIN SERVICES CHARGE	.00	1,500.00	1,700	1,700	1,800	1,800	0
Total ADMIN SERVICE CHARGES:		.00	1,500.00	1,700	1,700	1,800	1,800	0
SOLID WASTE FUND Revenue Total:		.00	966,168.95	912,200	883,878	945,500	908,900	-36,600
SOLID WASTE FUND Expenditure Total:		.00	832,503.40	912,200	765,844	912,900	908,900	-4,000
Total SOLID WASTE FUND:		.00	133,665.55	0	118,034	32,600	0	-32,600

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
RDA DIST #2 FUND - DOWNTOWN								
TAXES								
7131111	PROPERTY TAX REDEVELOPMENT	298,596.05	596,130.97	600,000	540,545	0	600,000	600,000
Total TAXES:		298,596.05	596,130.97	600,000	540,545	0	600,000	600,000
OTHER INCOME								
7136603	GRANTS	1,000.00	.00	0	0	0	0	0
7136610	INTEREST INCOME	61,488.12	68,881.54	55,000	63,583	0	0	0
Total OTHER INCOME:		62,488.12	68,881.54	55,000	63,583	0	0	0
CONTRIBUTIONS & TRANSFERS								
7138840	TRANSFERS FROM GENERAL FUND	20,000.00	675,000.00	25,000	0	0	0	0
7138897	EXCESS FROM RESERVES	.00	.00	118,880	0	0	0	0
Total CONTRIBUTIONS & TRANSFERS:		20,000.00	675,000.00	143,880	0	0	0	0
REDEVELOPMENT #2 EXPENDITURES								
7181102	CONTRACT EMPLOYEE	26,645.78	20,099.79	0	0	0	25,000	25,000
7181212	MEMBERSHIPS/DUES	.00	500.00	0	500	0	0	0
7181370	OTHER PROFESSIONAL & TECHNICAL	.00	6,960.00	0	0	0	0	0
7181470	RDA PROJECTS	.00	.00	0	0	0	575,000	575,000
7181622	PUBLIC REALM ENHANCEMENTS	38,545.79	7,940.00	0	900	0	0	0
7181623	WAY FINDING SIGNAGE	.00	.00	25,000	25,000	0	0	0
7181625	TRE CENTER - PRI IMPROVE REIMB	298,596.05	596,130.97	600,000	0	0	0	0
7181801	TRANSFER TO FUND 26 - PARKS	.00	.00	173,880	173,880	0	0	0
Total REDEVELOPMENT #2 EXPENDITURES:		363,787.62	631,630.76	798,880	200,280	0	600,000	600,000
RDA DIST #2 FUND - DOWNTOWN Revenue Total:								
		381,084.17	1,340,012.51	798,880	604,128	0	600,000	600,000
RDA DIST #2 FUND - DOWNTOWN Expenditure Total:								
		363,787.62	631,630.76	798,880	200,280	0	600,000	600,000
Total RDA DIST #2 FUND - DOWNTOWN:		17,296.55	708,381.75	0	403,848	0	0	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
RDA DIST #3 FUND - INDUST PARK								
OTHER INCOME								
7236610	INTEREST INCOME	1,233.97	1,949.42	0	1,188	0	0	0
7236621	SALE OF PROPERTY	39,782.00	.00	0	0	0	0	0
Total OTHER INCOME:		41,015.97	1,949.42	0	1,188	0	0	0
RDA DIST #3 FUND - INDUST PARK Revenue Total:								
		41,015.97	1,949.42	0	1,188	0	0	0
Total RDA DIST #3 FUND - INDUST PARK:								
		41,015.97	1,949.42	0	1,188	0	0	0

Account Number	Account Title	2023-24 Prior year 2 Actual	2024-25 Prior year Actual	2025-26 Current year Amended Budget	2025-26 Current year Actual	2026-27 Tentative Budget	2026-27 Proposed Budget	2026-2027 Budget Difference
RDA DIST #3 - WEST LIBERTY								
SOURCE: 35								
7335205	TARGET INCOME HOUSING RECAPTU	.00	2,910.00	0	0	0	0	0
Total SOURCE: 35:		.00	2,910.00	0	0	0	0	0
OTHER INCOME								
7336610	INTEREST EARNING	115,338.43	106,556.38	92,000	75,428	0	0	0
7336620	CONTRACTUAL REIMBURSEMENTS	.00	2,184.00	0	0	0	0	0
7336890	FUND BALANCE TO BE APPROPRIATE	.00	.00	818,000	0	0	1,000,000	1,000,000
Total OTHER INCOME:		115,338.43	108,740.38	910,000	75,428	0	1,000,000	1,000,000
W.LIB FOODS/HOUSING PLAN IMPRO								
7384370	OTHER PROFESSIONAL & TECHNICAL	2,240.00	.00	0	0	0	0	0
7384500	CITY'S SHARE OF NEIGHB IMPROVE	.00	28,447.90	100,000	0	0	0	0
7384715	MODERATE INCOME HOUSING PROGR	.00	.00	800,000	800,000	0	1,000,000	1,000,000
7384720	ADU IMPACT FEE WAIVERS	.00	8,386.89	10,000	0	0	0	0
Total W.LIB FOODS/HOUSING PLAN IMPRO:		2,240.00	36,834.79	910,000	800,000	0	1,000,000	1,000,000
RDA DIST #3 - WEST LIBERTY Revenue Total:		115,338.43	111,650.38	910,000	75,428	0	1,000,000	1,000,000
RDA DIST #3 - WEST LIBERTY Expenditure Total:		2,240.00	36,834.79	910,000	800,000	0	1,000,000	1,000,000
Total RDA DIST #3 - WEST LIBERTY:		113,098.43	74,815.59	0	724,572-	0	0	0
Grand Revenue Total:		26,001,682.12	26,856,772.08	38,822,410	23,547,418	26,414,800	42,103,535	15,688,735
Grand Expenditure Total:		19,772,271.46	21,754,124.78	38,822,410	22,831,739	25,304,020	42,103,535	16,799,515
Grand Totals:		6,229,410.66	5,102,647.30	0	715,679	1,110,780	0	-1,110,780