

GENERAL FUND REVENUE FISCAL YEAR 2027

TAXES

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-31-10000	REVENUE - PROPERTY TAX	\$ 1,900,907	\$ 2,063,480	\$ 2,099,212
10-31-30000	REVENUE - SALES TAX	\$ 3,032,219	\$ 3,132,345	\$ 2,800,000
10-31-31000	REVENUE - TELECOM TAX	\$ 42,624	\$ 41,810	\$ 41,000
10-31-40000	REVENUE - FRANCHISE - TAX	\$ 47,485	\$ 34,660	\$ 46,000
10-31-41000	REVENUE - ENERGY TAX	\$ 662,595	\$ 721,670	\$ 650,000
10-31-50000	REVENUE - FEE IN LIEU	\$ 144,485	\$ 158,502	\$ 135,000
10-31-60000	GRANT - RAPZ TAX	\$ 334,080	\$ 297,452	\$ 43,500
10-31-80000	REVENUE - LOCAL ROAD TAX	\$ 301,678	\$ 311,958	\$ 290,000
10-31-90000	REVENUE - MASS TRANSIT TAX	\$ 428,216	\$ 448,846	\$ 420,000
TOTAL REVENUE FROM TAXES		\$ 6,894,289	\$ 7,210,723	\$ 6,524,712

LICENSES & PERMITS

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-32-10000	REVENUE - BUSINESS LICENSES	\$ 28,489	\$ 32,207	\$ 25,000
10-32-25000	REVENUE - DOG LICENSES	\$ 3,654	\$ 3,103	\$ 3,200
TOTAL LICENSES & PERMITS REVENUE		\$ 32,143	\$ 35,310	\$ 28,200

INTERGOVERNMENTAL

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-33-10000	POLICE - JAG GRANT	\$ 4,500	\$ 4,500	
10-33-54000	REVENUE - RURAL TRANS FUND (RTIF)	\$ 280,445	\$ 301,977	\$ 300,000
10-33-56000	REVENUE - CLASS C ROAD FUNDS	\$ 830,723	\$ 861,552	\$ 750,000
10-33-58000	POLICE - STATE LIQUOR ALLOCATION	\$ 14,649	\$ 15,109	
TOTAL INTERGOVERNMENTAL REVENUE		\$ 1,130,317	\$ 1,183,138	\$ 1,050,000

CHARGES FOR SERVICES

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-34-13000	REVENUE - ZONING & SUBDIVISION	\$ 304,865	\$ 183,506	\$ 100,000
10-34-25000	REVENUE - CENTRAL DISPATCH FEE	\$ 175,247	\$ 202,781	\$ 209,090
10-34-44000	REVENUE - ADMIN UTILITY FEE	\$ 81,703	\$ 86,225	\$ 85,200
10-34-45000	REVENUE - PUBLIC SAFETY	\$ 674	\$ 24	
10-34-81000	CEMETERY - PLOT PURCHASE	\$ 46,234	\$ 62,328	\$ 30,000
10-34-83000	CEMETERY - BURIAL FEE	\$ 75,392	\$ 69,050	\$ 40,000
10-34-91000	POLICE - MISC REVENUE	\$ 20,775	\$ 1,206	
10-34-92000	POLICE - DUI OVERTIME REIMBURSE	\$ 16,885	\$ 1,287	
TOTAL CHARGES FOR SERVICES REVENUE		\$ 721,775	\$ 606,407	\$ 464,290

JUSTICE COURT FINES				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-35-10000	FINES - JUSTICE COURT	\$ 60,778	\$ 50,614	\$ 42,000
	TOAL JUSTICE COURT REVENUE	\$ 60,778	\$ 50,614	\$ 42,000

MISCELLANEOUS REVENUE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-36-10000	INTEREST - GENERAL FUND	\$ 1,075,112	\$ 1,034,849	\$ 950,000
10-36-10050	INTEREST - CVB CHECKING	\$ 121,728	\$ 123,183	\$ 100,000
10-36-11000	INTEREST - CLASS "C"	\$ 92,107	\$ 94,567	\$ 90,000
10-36-17000	INTEREST - LIQUOR LAW FUND	\$ 3,057	\$ 3,266	
10-36-33000	REVENUE - ULGT SAFETY GRANT	\$ 5,099		
10-36-60000	REVENUE - VEHICLE SALVAGE	\$ 10,680	\$ 49,445	
10-36-90000	REVENUE - SUNDRY	\$ 12,298	\$ 7,485	\$ 500
10-36-91002	POLICE - EARLY INTERVENTION GRANT	\$ 4,848		
10-36-91003	POLICE - PROTECT & SERVE GRANT	\$ 3,692		
10-36-93000	REVENUE - SENIOR CTR LUNCH	\$ 7,156	\$ 7,356	\$ 6,000
	TOTAL MISCELLANEOUS REVENUE	\$ 1,335,777	\$ 1,320,151	\$ 1,146,500

ADDITIONAL REVENUE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-38-10000	LIBRARY - STATE GRANT		\$ 3,396	
10-38-10003	LIBRARY - CLEF GRANT	\$ 5,122	\$ 5,397	
10-38-10004	LIBRARY - TECH GRANT		\$ 5,000	
10-38-10500	LIBRARY - ILL GRANT	\$ 1,070		
10-38-20000	LIBRARY - FEES	\$ 10,650	\$ 12,562	\$ 9,000
10-38-30000	DONATIONS - LIBRARY	\$ 5,629	\$ 13,125	
10-38-30001	DONATION - AMERICA250		\$ 7,200	
10-38-38000	DONATION - POLICE	\$ 4,700		
10-38-42000	DONATION - HISTORICAL PRESERVATION	\$ 10,670	\$ 190	
10-38-43000	INCOME - ARTS COUNCIL	\$ 1,144	\$ 3,125	
10-38-44000	DONATION - ROYALTY		\$ 150	
	TOTAL ADDITIONAL REVENUE	\$ 38,985	\$ 50,145	\$ 9,000

CONTRIBUTIONS & TRANSFERS				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-39-89000	RENT - WATER	\$ 30,000	\$ 30,000	\$ 20,000
10-39-89001	RENT - SOLID WASTE			\$ 20,000
10-39-89002	RENT - STORM WATER			\$ 20,000
10-39-90000	RENT - SEWER	\$ 30,000	\$ 30,000	\$ 20,000
	TOTAL TRANSFERS	\$ 60,000	\$ 60,000	\$ 80,000
	TAXES	\$ 6,894,289	\$ 7,210,723	\$ 6,524,712
	LICENSES & PERMITS	\$ 32,143	\$ 35,310	\$ 28,200
	INTERGOVERNMENTAL	\$ 1,130,317	\$ 1,183,138	\$ 1,050,000
	CHARGES FOR SERVICES	\$ 721,775	\$ 606,407	\$ 464,290
	JUSTICE COURT	\$ 60,778	\$ 50,614	\$ 42,000
	MISC. REVENUE	\$ 1,335,777	\$ 1,320,151	\$ 1,146,500
	ADDITIONAL REVENUE	\$ 38,985	\$ 50,145	\$ 9,000
	TRANSFERS	\$ 60,000	\$ 60,000	\$ 80,000
	REC CENTER	\$ 1,029,260	\$ 1,076,742	\$ 917,500
	INCREASE TO RESERVE	\$ -		\$ -
	GOLF	\$ 2,297,105	\$ 2,646,632	\$ 2,323,387
	PARK IMPACT FEES	\$ 292,664	\$ 765,505	\$ 24,000
	FIRE/EMS	\$ 2,337,582	\$ 1,930,617	\$ 1,663,193
	GENERAL FUND REVENUE GRAND TOTAL	\$ 16,230,675	\$ 16,935,984	\$ 14,272,782

GENERAL FUND EXPENSE FISCAL YEAR 2027

YOUTH COUNCIL EXPENSE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4112-612	YOUTH COUNCIL - ACTIVITIES	\$ 5,434	\$ 5,902	\$ 6,500
10-4112-613	YOUTH COUNCIL - GRATUITY	\$ 450	\$ 900	\$ 750
	TOTAL YOUTH COUNCIL EXPENSE	\$ 5,884	\$ 6,802	\$ 7,250

COURT EXPENSE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4121-310	COURT - PROFESSIONAL	\$ 116,016	\$ 159,228	\$ 116,000
	TOTAL JUSTICE COURT EXPENSE	\$ 116,016	\$ 159,228	\$ 116,000

ADMINISTRATION EXPENSE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4143-110	ADMIN - WAGES - FULL-TIME	\$ 49,347	\$ 69,696	\$ 76,931
10-4143-120	ADMIN - WAGES - PART-TIME	\$ 15,303	\$ 8,348	\$ 9,951
10-4143-128	ADMIN - BANK CARD FEES	\$ 19,951	\$ 28,405	\$ 33,000
10-4143-130	ADMIN - BENEFITS	\$ 29,977	\$ 21,377	\$ 23,781
10-4143-210	ADMIN - DUES AND SUBSCRIPTIONS	\$ 6,981	\$ 5,306	\$ 7,000
10-4143-230	ADMIN - TRAVEL AND TRAINING	\$ 5,673	\$ 4,270	\$ 10,000
10-4143-235	ADMIN - LEGAL NOTICES	\$ 651	\$ 177	
10-4143-240	ADMIN - OFFICE SUPPLIES	\$ 3,981	\$ 3,591	\$ 5,000
10-4143-243	ADMIN - PHYSICALS	\$ 258	\$ 517	\$ 500
10-4143-250	ADMIN - BUILDING MAINTENANCE	\$ 4,790	\$ 10,882	\$ 12,000
10-4143-270	ADMIN - UTILITIES	\$ 28,065	\$ 31,727	\$ 33,000
10-4143-280	ADMIN - JANITORIAL SERVICES	\$ 10,030	\$ 11,161	\$ 12,000
10-4143-311	ADMIN - AUDIT SERVICES	\$ 5,313	\$ 5,875	\$ 6,000
10-4143-315	ADMIN - PROFESSIONAL SERVICES	\$ 5,425	\$ 5,822	\$ 5,500
10-4143-510	ADMIN - INSURANCE	\$ 3,986	\$ 4,065	\$ 4,372
10-4143-610	ADMIN - SUPPLIES	\$ 3,453	\$ 4,187	\$ 3,500
10-4143-620	ADMIN - SUNDRY	\$ 6,086	\$ 3,842	\$ 7,000
10-4143-700	ADMIN - ART COUNCIL	\$ 4,423	\$ 10,987	\$ 3,000
10-4143-702	ADMIN - AMERICA250		\$ 4,741	
10-4143-703	ADMIN - STORYBOOK FESTIVAL			\$ 5,000
10-4143-741	ADMIN - IT SUPPORT	\$ 31,340	\$ 38,045	\$ 44,000
10-4143-789	ADMIN - LOAN BASE FEE	\$ 2,000	\$ 2,000	\$ 2,000
10-4143-790	ADMIN - BUILDING PAYMENT PRINCIPAL	\$ 58,000	\$ 62,000	\$ 64,000
10-4143-791	ADMIN - BUILDING PAYMENT INTEREST	\$ 12,785	\$ 11,739	\$ 12,000
10-4143-995	ADMIN - GENERAL PLAN	\$ 59,200	\$ 38,507	
	TOTAL ADMINISTRATIVE EXPENSE	\$ 367,018	\$ 387,267	\$ 379,535

ELECTION EXPENSE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4170-310	ELECTION - PROFESSIONAL		\$ 35,847	\$ -
	TOTAL ELECTION EXPENSE	\$ -	\$ 35,847	\$ -

PLANNING EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4180-110	PLANNING - WAGES	\$ 130,972	\$ 128,677	\$ 148,470
10-4180-130	PLANNING - BENEFITS	\$ 51,299	\$ 50,548	\$ 58,883
10-4180-230	PLANNING - TRAVEL AND TRAINING	\$ 275	\$ 995	\$ 3,000
10-4180-309	PLANNING - USU VISION PROJECT			\$ 25,000
10-4180-310	PLANNING - PROFESSIONAL	\$ 9,473	\$ 10,373	\$ 10,000
10-4180-610	PLANNING - SUPPLIES	\$ 579	\$ 888	\$ 1,500
10-4180-612	PLANNING - COMMISSION MEMBER STIPEND	\$ 3,000	\$ 2,640	\$ 4,320
10-4180-620	PLANNING - CMPO	\$ 2,720	\$ 3,445	\$ 3,445
10-4180-741	PLANNING - IT SUPPORT	\$ 21,257	\$ 24,801	\$ 27,000
10-4180-800	PLANNING - COUNTY WIDE PLANNING SERVICES	\$ 10,819	\$ 11,264	\$ 12,000
	TOTAL PLANNING & ZONING EXPENSE	\$ 230,394	\$ 233,631	\$ 293,618

POLICE EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4210-110	POLICE - WAGES - FULL-TIME	\$ 1,016,316	\$ 1,040,023	\$ 1,130,201
10-4210-120	POLICE - WAGES - PART-TIME	\$ 45,136	\$ 34,749	\$ 75,304
10-4210-125	POLICE - WAGES - OVERTIME			\$ 2,000
10-4210-127	POLICE - UNEMPLOYMENT INS	\$ 1,921		
10-4210-130	POLICE - BENEFITS	\$ 454,776	\$ 521,212	\$ 654,006
10-4210-135	POLICE - LINE-OF-DUTY DEATH PREMIUM			\$ 1,400
10-4210-140	POLICE - UNIFORMS	\$ 8,893	\$ 12,639	\$ 12,480
10-4210-210	POLICE - DUES AND SUBSCRIPTIONS	\$ 893	\$ 1,209	\$ 1,700
10-4210-230	POLICE - TRAVEL AND TRAINING	\$ 11,347	\$ 12,405	\$ 20,800
10-4210-240	POLICE - OFFICE SUPPLIES	\$ 2,878	\$ 3,682	\$ 4,600
10-4210-243	POLICE - PHYSICALS	\$ 1,017	\$ 397	\$ 3,500
10-4210-250	POLICE - BUILDING MAINTENANCE	\$ 583	\$ 19,619	\$ 8,000
10-4210-251	POLICE - FUEL ONLY	\$ 42,469	\$ 41,439	\$ 42,500
10-4210-253	POLICE - FLEET MAINTENANCE	\$ 8,362	\$ 13,387	\$ 14,000
10-4210-270	POLICE - UTILITIES	\$ 25,807	\$ 26,941	\$ 27,000
10-4210-281	POLICE - JANITORIAL SERVICES	\$ 3,443	\$ 3,138	\$ 3,600
10-4210-310	POLICE - PROFESSIONAL		\$ 4,765	\$ 5,000
10-4210-500	POLICE - JAG GRANT	\$ 4,500	\$ 4,500	
10-4210-502	POLICE - LIQUOR ENFORCEMENT	\$ 14,649	\$ 37,830	
10-4210-503	POLICE - EARLY INTERVENTION GRANT	\$ 1,624	\$ 3,224	
10-4210-510	POLICE - INSURANCE	\$ 1,966	\$ 3,145	\$ 4,372
10-4210-610	POLICE - SUPPLIES	\$ 6,365	\$ 10,098	\$ 16,300
10-4210-611	POLICE - WEAPONRY SUPPLIES	\$ 30,817	\$ 14,333	\$ 21,000
10-4210-612	POLICE - SPILLMAN/LEXIPOL/LCPD/EFORCE	\$ 17,942	\$ 28,389	\$ 23,150
10-4210-620	POLICE - SUNDRY	\$ 4,791	\$ 2,840	\$ 2,900
10-4210-708	POLICE - PROTECT AND SERVE GRANT	\$ 3,692		
10-4210-738	POLICE - EQUIP LEASE	\$ 67,478	\$ 53,568	\$ 55,000
10-4210-739	POLICE - MINOR EQUIPMENT 5K LESS	\$ 17,028	\$ 4,257	\$ 13,900
10-4210-740	POLICE - MAJOR EQUIPMENT 5K PLUS	\$ 65,676		
10-4210-741	POLICE - IT SUPPORT	\$ 42,609	\$ 42,196	\$ 49,000
10-4210-790	POLICE - BUILDING PAYMENT PRINCIPAL	\$ 37,451	\$ 76,255	
10-4210-791	POLICE - BUILDING PAYMENT INTEREST	\$ 1,327	\$ 419	
	TOTAL POLICE EXPENSE	\$ 1,941,756	\$ 2,016,659	\$ 2,191,713

STREET EXPENSES				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4410-110	STREETS - WAGES - FULL TIME	\$ 130,998	\$ 94,827	\$ 98,821
10-4410-115	STREETS - WAGES - OVERTIME			\$ 5,000
10-4410-120	STREETS - WAGES - PART-TIME			
10-4410-130	STREETS - BENEFITS	\$ 67,257	\$ 49,185	\$ 50,274
10-4410-210	STREETS - DUES AND SUBSCRIPTIONS			\$ 1,000
10-4410-230	STREETS - TRAVEL AND TRAINING	\$ 1,701	\$ 3,050	\$ 3,000
10-4410-243	STREETS - PHYSICALS	\$ 217		\$ 400
10-4410-250	STREETS - BUILDING MAINTENANCE	\$ 2,133	\$ 3,038	\$ 4,000
10-4410-251	STREETS - FUEL	\$ 10,034	\$ 16,295	\$ 22,000
10-4410-253	STREETS - FLEET MAINTENANCE	\$ 31,404	\$ 31,753	\$ 35,000
10-4410-254	STREETS - STREET SIGN MAINTENANCE/REPLACEMENT	\$ 6,254	\$ 7,299	\$ 10,000
10-4410-257	STREETS - STREET LIGHT REPAIR/MAINTENANCE	\$ 17,763	\$ 33,143	\$ 24,000
10-4410-270	STREETS - UTILITIES	\$ 72,089	\$ 67,135	\$ 70,000
10-4410-310	STREETS - PROFESSIONAL SERVICES	\$ 41,489	\$ 96,646	\$ 10,000
10-4410-510	STREETS - INSURANCE	\$ 3,904	\$ 4,065	\$ 4,372
10-4410-610	STREETS - SUPPLIES	\$ 892	\$ 4,051	\$ 2,000
10-4410-611	STREETS - SALT	\$ 18,227	\$ 21,276	\$ 60,000
10-4410-612	STREETS - STREET MAINTENANCE	\$ 11,632	\$ 15,975	\$ 15,000
10-4410-613	STREETS - CRACK SEAL MAINTENANCE	\$ 29,262		\$ 30,000
10-4410-614	STREETS - SIDEWALK REPAIR	\$ 49,308	\$ 106,967	\$ 100,000
10-4410-615	STREETS - PROJECTS	\$ 8,035	\$ 7,728	\$ 10,000
10-4410-618	STREETS - RURAL TRANS FUND (RTIF)		\$ 164,833	\$ 300,000
10-4410-619	STREETS - LOCAL ROAD TAX	\$ 94,707	\$ 51,652	\$ 290,000
10-4410-620	STREETS - SUNDRY			
10-4410-739	STREETS - MINOR EQUIPMENT	\$ 2,441	\$ 4,445	
10-4410-740	STREETS - MAJOR EQUIPMENT	\$ 45,526		
10-4410-999	STREETS - TRANSPORTATION GRANT	\$ 6,360	\$ 18,304	
	TOTAL STREETS EXPENSE	\$ 651,633	\$ 801,667	\$ 1,144,867

PUBLIC WORKS EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4411-110	PUBLIC WORKS - WAGES - FULL-TIME	\$ 35,452	\$ 59,548	\$ 62,076
10-4411-125	PUBLIC WORKS - OVERTIME			\$ 3,000
10-4411-130	PUBLIC WORKS - BENEFITS	\$ 18,754	\$ 29,068	\$ 32,163
10-4411-230	PUBLIC WORKS - TRAINING	\$ 265	\$ 600	\$ 1,000
10-4411-530	PUBLIC WORKS - ULGT SAFETY GRANT	\$ 5,118		
10-4411-610	PUBLIC WORKS - SUPPLIES	\$ 1,361	\$ 232	\$ 6,500
	TOTAL PUBLIC WORKS EXPENSE	\$ 60,950	\$ 89,448	\$ 104,739

CLASS C ROAD EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4415-730	CLASS C - INFRASTRUCTURE (NEW)			
10-4415-731	CLASS C - ROAD MAINTENANCE	\$ 336,603	\$ 1,727	\$ 817,000
10-4415-740	CLASS C - ROAD MAINTENANCE EQUIPMENT	\$ 106,511		\$ 23,000
	RURAL TRANS INFRA FUND			
	TOTAL CLASS "C" ROAD FUND EXPENSE	\$ 443,114	\$ 1,727	\$ 840,000

NON-DEPARTMENTAL EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4420-311	NON DEPT - CENTRAL DISPATCH FEE	\$ 175,399	\$ 190,369	\$ 209,090
	TOTAL NON-DEPARTMENTAL EXPENSE	\$ 175,399	\$ 190,369	\$ 209,090

PARKS EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4510-110	PARKS - WAGES - FULL-TIME	\$ 138,406	\$ 147,546	\$ 146,183
10-4510-120	PARKS - WAGES - PART-TIME	\$ 84,600	\$ 77,007	\$ 107,065
10-4510-130	PARKS - BENEFITS	\$ 57,917	\$ 72,181	\$ 81,412
10-4510-210	PARKS - DUES AND SUBSCRIPTIONS		\$ 368	\$ 400
10-4510-230	PARKS - TRAVEL AND TRAINING	\$ 2,004	\$ 4,314	\$ 5,500
10-4510-240	PARKS - OFFICE SUPPLIES			\$ 450
10-4510-243	PARKS - PHYSICALS	\$ 180	\$ 423	
10-4510-250	PARKS - BUILDING MAINTENANCE	\$ 7,491	\$ 5,151	\$ 10,000
10-4510-251	PARKS - FUEL ONLY	\$ 14,762	\$ 14,078	\$ 18,000
10-4510-253	PARKS - FLEET MAINTENANCE	\$ 15,452	\$ 13,576	\$ 18,000
10-4510-254	PARKS - GROUND MAINTENANCE	\$ 67,191	\$ 68,362	\$ 68,000
10-4510-255	PARKS - PLAYGROUND MAINTENANCE	\$ 5,449	\$ 1,529	\$ 16,000
10-4510-260	PARKS - SPLASH PAD/SKATE PARK MAINTENANCE	\$ 4,897	\$ 4,929	\$ 10,000
10-4510-270	PARKS - UTILITIES	\$ 13,838	\$ 32,404	\$ 16,000
10-4510-310	PARKS - PROFESSIONAL SERVICES	\$ 4,823		
10-4510-510	PARKS - INSURANCE	\$ 4,043	\$ 4,116	\$ 4,372
10-4510-610	PARKS - SUPPLIES	\$ 2,457	\$ 3,253	\$ 4,500
10-4510-617	PARKS - DAY OF SERVICE		\$ 138	\$ 1,000
10-4510-625	PARKS - TREE COMMITTEE	\$ 1,010	\$ 971	\$ 1,000
10-4510-627	PARKS - TREE TRIMMING		\$ 90,947	\$ 46,000
10-4510-729	PARKS - CACHE COUNTY TRAILS COORDINATOR	\$ 3,385	\$ 3,385	\$ 3,385
10-4510-732	PARKS - CAPITAL IMPROVEMENTS		\$ 7,000	\$ 11,500
10-4510-739	PARKS - MINOR EQUIPMENT	\$ 4,814	\$ 7,737	\$ 8,400
10-4510-740	PARKS - MAJOR EQUIPMENT	\$ 57,131		
10-4510-745	PARKS - BACKFLOW TESTING	\$ 1,364	\$ 2,053	\$ 2,500
10-4510-800	PARKS - RAPZ PROJECTS	\$ 260,694	\$ 266,831	
	TOTAL PARKS EXPENSE	\$ 751,908	\$ 828,299	\$ 579,667

CIVIC CENTER				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4560-250	CIVIC CENTER - BUILDING MAINTENANCE	\$ 6,635	\$ 4,288	\$ 9,000
10-4560-270	CIVIC CENTER - UTILITIES	\$ 10,496	\$ 9,469	\$ 12,000
10-4560-279	CIVIC CENTER - SUPPLIES	\$ 154	\$ 528	\$ 600
10-4560-280	CIVIC CENTER - JANITORIAL SERVICES	\$ 5,984	\$ 6,664	\$ 6,000
	TOTAL CIVIC CENTER EXPENSE	\$ 23,269	\$ 20,949	\$ 27,600

CITY CELEBRATIONS				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4561-590	HEALTH DAYS CELEBRATION	\$ 18,110	\$ 17,251	\$ 20,000
10-4561-591	AMBASSADOR PROGRAM	\$ 3,446	\$ 3,629	\$ 3,500
10-4561-610	EASTER EGG HUNT	\$ 232	\$ 250	\$ 250
10-4561-612	CHRISTMAS LIGHTS			\$ 1,000
10-4561-616	CHILDRENS THEATER	\$ 7,240	\$ 6,391	\$ 7,700
10-4561-617	TRICK OR TREAT STREET	\$ 560	\$ 469	\$ 1,000
	TOTAL CELEBRATION EXPENSE	\$ 29,588	\$ 27,990	\$ 33,450

SENIOR CENTER				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4562-250	SEN CIT - BUILDING MAINTENANCE	\$ 5,632	\$ 20,169	\$ 7,000
10-4562-270	SEN CIT - JANITORIAL SERVICES	\$ 952	\$ 969	\$ 1,500
10-4562-279	SEN CIT - SUPPLIES	\$ 225	\$ 447	\$ 500
10-4562-280	SEN CIT - UTILITIES	\$ 6,445	\$ 6,348	\$ 7,000
10-4562-611	SEN CIT - MEALS	\$ 13,005	\$ 11,843	\$ 15,000
10-4562-630	SEN CIT - ENTERTAINMENT		\$ 250	
	TOTAL SENIOR CITIZEN EXPENSE	\$ 26,259	\$ 40,026	\$ 31,000

YOUTH CENTER				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4563-250	YOUTH CENTER - BLDG MAINTENANCE	\$ 6,598	\$ 3,255	\$ 8,000
10-4563-270	YOUTH CENTER - UTILITIES	\$ 5,745	\$ 5,680	\$ 6,800
10-4563-279	YOUTH CENTER - SUPPLIES		\$ 498	\$ 500
10-4563-280	YOUTH CENTER - JANITORIAL SERVICES	\$ 3,723	\$ 4,080	\$ 4,000
	TOTAL YOUTH CENTER EXPENSE	\$ 16,066	\$ 13,513	\$ 19,300

HISTORICAL EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4564-250	HISTORICAL SOCIETY - MAINTENANCE		\$ 1,474	\$ 2,000
10-4564-270	HISTORICAL SOCIETY- UTILITIES	\$ 1,992	\$ 1,625	\$ 3,000
10-4564-500	HISTORICAL SOCIETY- ACTIVITIES	\$ 1,859	\$ 1,448	\$ 1,000
10-4564-560	HISTORICAL SOCIETY - TRAINING			\$ 400
10-4564-570	HISTORICAL SOCIETY - WEBSITE HOSTING	\$ 365	\$ 400	\$ 350
10-4564-580	HISTORICAL SOCIETY - SUPPLIES	\$ 140		
10-4564-742	HISTORICAL SOCIETY - MERCANTILE REMODEL	\$ 107,624	\$ 67,080	\$ 40,000
	TOTAL HISTORICAL EXPENSE	\$ 111,980	\$ 72,027	\$ 46,750

LIBRARY EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4580-115	LIBRARY - WAGES - FULL-TIME	\$ 125,305	\$ 136,531	\$ 143,312
10-4580-120	LIBRARY - WAGES - PART-TIME	\$ 107,823	\$ 118,002	\$ 158,131
10-4580-130	LIBRARY - BENEFITS	\$ 68,541	\$ 71,876	\$ 79,593
10-4580-210	LIBRARY - COLLECTIONS	\$ 23,200	\$ 20,292	\$ 20,000
10-4580-211	LIBRARY - DUES AND SUBSCRIPTIONS	\$ 2,194	\$ 2,621	\$ 9,810
10-4580-212	LIBRARY - ELECTRONIC MEDIA	\$ 3,560	\$ 3,967	\$ 4,000
10-4580-213	LIBRARY - PROGRAMS	\$ 10,177	\$ 9,738	\$ 10,000
10-4580-230	LIBRARY - TRAVEL AND TRAINING	\$ 2,527	\$ 2,894	\$ 5,000
10-4580-240	LIBRARY - OFFICE SUPPLIES	\$ 5,670	\$ 4,511	\$ 5,000
10-4580-250	LIBRARY - BUILDING MAINTENANCE	\$ 6,229	\$ 1,607	\$ 10,000
10-4580-270	LIBRARY - UTILITIES	\$ 17,226	\$ 17,781	\$ 20,000
10-4580-278	LIBRARY - JANITORIAL SERVICES	\$ 10,268	\$ 10,948	\$ 11,000
10-4580-279	LIBRARY - SUPPLIES	\$ 594	\$ 593	\$ 2,500
10-4580-500	LIBRARY - CLEF GRANT	\$ 5,120	\$ 5,409	
10-4580-504	LIBRARY - TECH GRANT		\$ 5,026	
10-4580-505	LIBRARY - ARSL GRANT		\$ 2,268	
10-4580-510	LIBRARY - INSURANCE	\$ 4,004	\$ 4,065	\$ 4,372
10-4580-620	LIBRARY - SUNDRY	\$ 674	\$ 1,168	\$ 1,500
10-4580-731	LIBRARY - FURNISHINGS	\$ 18,338	\$ 12,148	\$ 12,750
10-4580-735	LIBRARY - MINOR EQUIPMENT	\$ 6,269	\$ 3,884	\$ 4,000
10-4580-741	LIBRARY - IT SUPPORT	\$ 15,953	\$ 15,517	\$ 22,000
10-4580-780	LIBRARY - ELEVATOR SERVICE CONTRACT	\$ 2,349	\$ 2,419	\$ 2,500
10-4580-790	LIBRARY - STATE GRANT		\$ 1,020	
10-4580-793	LIBRARY - BUILDING PAYMENT PRINCIPAL	\$ 37,000	\$ 37,000	\$ 38,000
10-4580-794	LIBRARY - BUILDING PAYMENT INTEREST	\$ 4,574	\$ 6,580	\$ 8,745
10-4580-796	LIBRARY - LOAN AGENT FEE	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL LIBRARY EXPENSE		\$ 479,095	\$ 499,365	\$ 573,713

CEMETERY EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4590-110	CEMETERY - WAGES - FULL-TIME	\$ 68,987	\$ 75,224	\$ 77,939
10-4590-120	CEMETERY WAGES - PART-TIME			\$ 18,344
10-4590-130	CEMETERY - BENEFITS	\$ 15,256	\$ 16,129	\$ 20,037
10-4590-230	CEMETERY - TRAVEL AND TRAINING	\$ 805	\$ 664	\$ 1,500
10-4590-250	CEMETERY - BUILDING MAINTENANCE	\$ 1,951	\$ 2,343	\$ 3,000
10-4590-251	CEMETERY - FUEL ONLY	\$ 1,772	\$ 990	\$ 3,500
10-4590-253	CEMETERY - FLEET MAINTENANCE	\$ 3,382	\$ 6,671	\$ 3,500
10-4590-254	CEMETERY - GROUNDS MAINTENANCE	\$ 32,561	\$ 31,081	\$ 20,000
10-4590-270	CEMETERY - UTILITIES	\$ 5,170	\$ 4,460	\$ 5,300
10-4590-310	CEMETERY - PROFESSIONAL SERVICES	\$ 13,858	\$ 2,056	\$ 500
10-4590-510	CEMETERY - INSURANCE	\$ 3,986	\$ 4,081	\$ 4,372
10-4590-610	CEMETERY - SUPPLIES	\$ 979	\$ 765	\$ 2,000
10-4590-620	CEMETERY - SUNDRY			\$ 500
10-4590-732	CEMETERY - CAPITAL IMPROVEMENTS			
10-4590-739	CEMETERY - MINOR EQUIPMENT	\$ 989	\$ 816	\$ 1,000
10-4590-740	CEMETERY - MAJOR EQUIPMENT			
TOTAL CEMETERY EXPENSE		\$ 149,696	\$ 145,280	\$ 161,492

TRANSFERS EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4830-912	INCREASE TO FUND BALANCE	\$ 1,764,726	\$ 474,455	
10-4830-918	TRANSFER TO GCIF	\$ 2,000,000	\$ 3,580,177	\$ 290,316
10-4830-925	TRANSFER FOR MASS TRANSIT	\$ 428,216	\$ 448,846	\$ 420,000
	TOTAL TRANSFER EXPENSE	\$ 4,192,942	\$ 4,503,478	\$ 710,316

GRAND TOTAL EXPENSES		FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
	YOUTH COUNCIL	\$ 5,884	\$ 6,802	\$ 7,250
	JUSTICE COURT	\$ 116,016	\$ 159,228	\$ 116,000
	ADMINISTRATIVE	\$ 367,018	\$ 387,267	\$ 379,535
	ELECTION	\$ -	\$ 35,847	\$ -
	PLANNING	\$ 230,394	\$ 233,631	\$ 293,618
	POLICE	\$ 1,941,756	\$ 2,016,659	\$ 2,191,713
	STREETS	\$ 651,633	\$ 801,667	\$ 1,144,867
	PUBLIC WORKS	\$ 60,950	\$ 89,448	\$ 104,739
	CLASS "C" ROAD FUNDS	\$ 443,114	\$ 1,727	\$ 840,000
	NON-DEPARTMENTAL	\$ 175,399	\$ 190,369	\$ 209,090
	PARKS	\$ 751,908	\$ 828,299	\$ 579,667
	CIVIC CENTER	\$ 23,269	\$ 20,949	\$ 27,600
	CELEBRATIONS	\$ 29,588	\$ 27,990	\$ 33,450
	SENIOR CENTER	\$ 26,259	\$ 40,026	\$ 31,000
	YOUTH CENTER	\$ 16,066	\$ 13,513	\$ 19,300
	HISTORICAL SOCIETY	\$ 111,980	\$ 72,027	\$ 46,750
	LIBRARY	\$ 479,095	\$ 499,365	\$ 573,713
	CEMETERY	\$ 149,696	\$ 145,280	\$ 161,492
	TRANSFERS	\$ 4,192,942	\$ 4,503,478	\$ 710,316
	FIRE/EMS	\$ 3,140,970	\$ 3,107,250	\$ 3,116,581
	RECREATION	\$ 1,274,740	\$ 1,334,404	\$ 1,412,137
	GOLF	\$ 2,041,998	\$ 2,420,758	\$ 2,249,964
	PARK IMPACT FEES	\$ -	\$ -	\$ 24,000
	GENERAL FUND EXPENSE GRAND TOTAL	\$ 16,230,675	\$ 16,935,984	\$ 14,272,782
	GENERAL FUND REVENUE GRAND TOTAL	\$ 16,230,675	\$ 16,935,984	\$ 14,272,782
	DIFFERENCE (+/-)	\$ -	\$ -	\$ -

FIRE/EMS BUDGET FISCAL YEAR 2027

REVENUE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-33-40000	FIRE - CACHE CO FIRE CONTRACT	\$ 94,602	\$ 144,593	\$ 94,602
10-33-41500	EMS - OPERATION REVENUE	\$ 1,497,881	\$ 1,027,184	\$ 1,250,000
10-33-42000	FIRE - AMALGA FIRE ASSESSMENT	\$ 15,886	\$ 15,886	\$ 15,886
10-33-42500	FIRE - RICHMOND FIRE ASSESSMENT	\$ 101,888	\$ 101,888	\$ 104,945
10-33-43500	FIRE - QUICK RESPONSE CONTRACT	\$ 4,040	\$ 4,807	
10-33-44000	FIRE - HYDE PARK FIRE ASSESSMENT	\$ 187,008	\$ 192,000	\$ 197,760
10-33-60000	EMS - COMPETITIVE GRANT	\$ 30,605	\$ 52,000	
10-33-61000	FIRE - UTAH FIRE GRANT	\$ 7,559	\$ 9,575	
10-33-71000	FIRE - PER CAPITA GRANT	\$ 5,751		
10-33-72000	FIRE - BEMS GRANT		\$ 4,890	
10-34-20000	FIRE - WILDFIRE INCOME	\$ 392,362	\$ 377,794	
	TOTAL FIRE - EMS REVENUE	\$ 2,337,582	\$ 1,930,617	\$ 1,663,193

EXPENSE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
10-4220-110	FIRE - WAGES - FULL-TIME	\$ 1,096,424	\$ 1,230,460	\$ 1,341,858
10-4220-115	FIRE - WAGES - PART-TIME	\$ 663,079	\$ 670,031	\$ 432,709
10-4220-130	FIRE - BENEFITS	\$ 491,371	\$ 568,684	\$ 682,958
10-4220-135	FIRE - LINE-OF-DUTY DEATH PREMIUM			\$ 1,100
10-4220-140	FIRE - UNIFORM	\$ 39,645	\$ 18,725	\$ 20,000
10-4220-210	FIRE - DUES AND SUBSCRIPTIONS	\$ 767	\$ 1,135	\$ 2,000
10-4220-230	FIRE - TRAVEL AND TRAINING	\$ 23,605	\$ 33,842	\$ 16,000
10-4220-240	FIRE - OFFICE SUPPLIES	\$ 1,332	\$ 987	\$ 2,000
10-4220-243	FIRE - PHYSICALS	\$ 9,997	\$ 10,998	\$ 22,000
10-4220-245	FIRE - CREDIT CARD FEES	\$ 19,925	\$ 28,405	\$ 33,000
10-4220-250	FIRE - BUILDING MAINTENANCE	\$ 31,697	\$ 29,925	\$ 15,000
10-4220-251	FIRE - FUEL ONLY	\$ 27,946	\$ 33,665	\$ 35,000
10-4220-253	FIRE - FLEET MAINTENANCE	\$ 36,880	\$ 34,862	\$ 40,000
10-4220-270	FIRE - UTILITIES	\$ 24,172	\$ 23,876	\$ 25,000
10-4220-311	FIRE - AUDIT SERVICES	\$ 5,313	\$ 5,875	\$ 6,000
10-4220-315	FIRE - PROFESSIONAL SERVICES	\$ 622	\$ 1,720	
10-4220-501	FIRE - UTAH FIRE GRANT	\$ 7,569	\$ 9,772	
10-4220-510	FIRE - INSURANCE	\$ 4,044	\$ 4,884	\$ 4,372
10-4220-610	FIRE - SUPPLIES	\$ 5,084	\$ 5,723	\$ 6,000
10-4220-611	FIRE - GROCERIES	\$ 5,283	\$ 5,030	\$ 5,000
10-4220-619	FIRE - WILDFIRE EXPENSE	\$ 46,551	\$ 45,148	
10-4220-737	FIRE - PER CAPITA GRANT	\$ 5,755		
10-4220-738	FIRE- EQUIPMENT LEASE	\$ 46,234	\$ 46,234	\$ 47,384
10-4220-739	FIRE - MINOR EQUIPMENT 5K LESS	\$ 22,659	\$ 48,986	
10-4220-740	FIRE - MAJOR EQUIPMENT 5K PLUS	\$ 141,621	\$ 59,637	
10-4220-743	FIRE - BEMS GRANT	\$ 38,466	\$ 66,364	
10-4220-747	FIRE - IT SUPPORT	\$ 49,161	\$ 54,871	\$ 47,000
10-4220-800	FIRE - EMERGENCY MANAGEMENT	\$ 9,768	\$ 4,744	\$ 5,000
10-4220-801	FIRE - MEDICAL CONTROL CONTRACT	\$ 13,200	\$ 13,200	\$ 13,200
10-4220-802	FIRE- BILLING	\$ 83,051	\$ 80,475	\$ 84,000
10-4220-803	FIRE - MEDICAL SUPPLIES	\$ 65,119	\$ 59,689	\$ 60,000
10-4220-804	FIRE - MEDICAID	\$ 42,486	\$ 47,195	\$ 45,000
10-4220-805	FIRE - BAD DEBT WRITE-OFF	\$ 82,144	\$ (137,892)	\$ 125,000
	TOTAL FIRE - EMS DEPT EXPENSE	\$ 3,140,970	\$ 3,107,250	\$ 3,116,581
		\$ (803,388)	\$ (1,176,633)	\$ (1,453,388)

PARK IMPACT BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
25-34-10000	PARK IMPACT - INTEREST	\$ 29,551	\$ 22,588	\$ 24,000
25-34-12000	PARK IMPACT - IMPACT FEES	\$ 263,113	\$ 742,917	\$ -
25-34-13000	PARK IMPACT - USE OF FUND BALANCE			\$ -
	PARK IMPACT FEE REVENUE	\$ 292,664	\$ 765,505	\$ 24,000

EXPENSE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
25-4000-799	PARK IMPACT - CAPITAL IMPROVEMENTS	\$ 1,053,518	\$ -	\$ 24,000
	PARK IMPACT FEE EXPENSES	\$ 1,053,518	\$ -	\$ 24,000

RECREATION BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
22-34-50000	RECREATION - CENTER PASSES	\$ 305,636	\$ 318,009	\$ 300,000
22-34-50500	RECREATION - COMBO PASSES	\$ 20,655	\$ 16,747	\$ 5,000
22-34-51000	RECREATION - BUILDING RENTALS	\$ 49,878	\$ 54,446	\$ 40,000
22-34-51500	RECREATION - CLEANING DEPOSIT		\$ -	\$ 500
22-34-60000	RECREATION - YOUTH SPORTS	\$ 150,466	\$ 159,716	\$ 140,000
22-34-65000	RECREATION - ADULT SPORTS	\$ 109,080	\$ 100,983	\$ 95,000
22-34-74000	RECREATION - PARK RENTAL	\$ 19,834	\$ 25,399	\$ 15,000
22-34-75050	RECREATION - JR BOBCAT BASKETBALL	\$ 23,035	\$ 15,325	\$ 15,000
22-34-75600	RECREATION - DANCE	\$ 119,057	\$ 146,071	\$ 115,000
22-34-75650	RECREATION - TUMBLING	\$ 33,364	\$ 29,559	\$ 30,000
22-34-75800	RECREATION - MARTIAL ARTS	\$ 22,538	\$ 12,089	\$ 15,000
22-34-75810	RECREATION - WRESTLING	\$ 2,620	\$ 8,410	\$ 8,000
22-34-75900	RECREATION - PERSONAL TRAINING	\$ 3,910	\$ 1,914	\$ 1,500
22-34-75920	RECREATION - PICKLEBALL	\$ 47,872	\$ 53,339	\$ 42,500
22-34-75950	RECREATION - MISC PROGRAMS	\$ 89,303	\$ 105,157	\$ 75,000
22-34-75955	RECREATION - FUN RUNS & RACES	\$ 19,387	\$ 25,391	\$ 20,000
22-34-78600	RECREATION - SURPLUS SALE	\$ 4,531	\$ 4,187	
22-34-99000	RECREATION - INTEREST INCOME	\$ 8,094	\$ -	
TOTAL RECREATION CENTER REVENUE		\$ 1,029,260	\$ 1,076,742	\$ 917,500

EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
22-4560-110	REC - WAGES - FULL-TIME	\$ 285,803	\$ 330,111	\$ 348,856
22-4560-120	REC - WAGES - PART-TIME	\$ 129,474	\$ 135,037	\$ 146,407
22-4560-127	REC - UNEMPLOYMENT INS			
22-4560-130	REC - BENEFITS	\$ 135,069	\$ 145,485	\$ 155,152
22-4560-210	REC - DUES AND SUBSCRIPTIONS	\$ 960	\$ 1,097	\$ 1,000
22-4560-230	REC - TRAVEL AND TRAINING	\$ 5,794	\$ 7,030	\$ 8,000
22-4560-235	REC - ADVERTISING	\$ 4,447	\$ 4,030	\$ 5,000
22-4560-240	REC - OFFICE SUPPLIES	\$ 7,952	\$ 6,396	\$ 9,000
22-4560-245	REC - BANK CARD FEES	\$ 20,108	\$ 25,234	\$ 23,000
22-4560-250	REC - BUILDING MAINTENANCE	\$ 7,464	\$ 489	\$ 7,500
22-4560-251	REC - FUEL	\$ 1,159	\$ 1,327	\$ 1,500
22-4560-253	REC - FLEET MAINTENANCE		\$ 2,261	\$ 2,000
22-4560-270	REC- UTILITIES	\$ 6,560	\$ 9,065	\$ 8,500
22-4560-310	REC - PROFESSIONAL SERVICES	\$ 150	\$ 400	\$ 1,500
22-4560-311	REC - AUDIT SERVICES	\$ 5,413	\$ 5,875	\$ 6,000
22-4560-312	REC - AEROBICS INSTRUCTION	\$ 37,857	\$ 37,765	\$ 42,500
22-4560-314	REC - PERSONAL TRAINING	\$ 497	\$ 315	\$ 1,000
22-4560-315	REC - MARTIAL ARTS INSTRUCTION	\$ 13,717	\$ 7,047	\$ 9,000
22-4560-318	REC - PICKLEBALL	\$ 32,786	\$ 37,202	\$ 33,000
22-4560-510	REC - INSURANCE	\$ 27,905	\$ 28,453	\$ 30,599
22-4560-610	REC - SUPPLIES	\$ 14,437	\$ 11,974	\$ 14,500
22-4560-611	REC - SWIM PASSES	\$ 4,546	\$ 2,889	\$ 3,000
22-4560-618	REC - MISC SERVICES	\$ 800		
22-4560-619	REC - JR BOBCAT BASKETBALL	\$ 15,633	\$ 7,976	\$ 10,500
22-4560-621	REC - SCHOOL DISTRICT MAINT CONTRACT	\$ 123,556	\$ 125,467	\$ 127,123
22-4560-623	REC - TUMBLING INSTRUCTION	\$ 22,054	\$ 19,371	\$ 20,000
22-4560-624	REC - FUN RUNS AND RACES	\$ 10,948	\$ 14,989	\$ 14,000
22-4560-626	REC - DANCE INSTRUCTION	\$ 76,924	\$ 93,357	\$ 78,000
22-4560-627	REC - MISC PROGRAMS	\$ 52,569	\$ 53,567	\$ 50,000
22-4560-628	REC - YOUTH SPORTS	\$ 29,493	\$ 41,022	\$ 30,000
22-4560-629	REC - YOUTH SERVICES	\$ 34,421	\$ 37,961	\$ 37,500
22-4560-630	REC - ADULT SPORTS	\$ 9,998	\$ 9,708	\$ 10,000
22-4560-631	REC - ADULT SERVICES	\$ 66,710	\$ 65,787	\$ 67,500
22-4560-660	REC - CLEANING REFUNDS			\$ 500
22-4560-739	REC - MINOR EQUIPMENT	\$ 44,761	\$ 36,764	\$ 40,000
22-4560-740	REC - MAJOR EQUIPMENT	\$ 25,168	\$ 11,519	\$ 40,000
22-4560-741	REC - IT SUPPORT	\$ 19,607	\$ 17,434	\$ 30,000
	TOTAL RECREATION CENTER EXPENSE	\$ 1,274,740	\$ 1,334,404	\$ 1,412,137

BIRCH CREEK GOLF FY2027

REVENUE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
55-34-40000	GOLF - RAPZ TAX			\$ 200,000
55-34-71100	GOLF - GREEN FEES	\$ 1,118,901	\$ 1,360,339	\$ 1,012,418
55-34-71200	GOLF - CLUBHOUSE RENTAL	\$ 10,800	\$ 9,650	\$ 13,000
55-34-71500	GOLF - DRIVING RANGE	\$ 136,375	\$ 160,854	\$ 125,000
55-34-71600	GOLF - CART RENTAL	\$ 430,296	\$ 487,364	\$ 434,560
55-34-71610	GOLF - PULL CART RENTAL	\$ 9,717	\$ 10,858	\$ 9,000
55-34-71710	GOLF - CLINICS	\$ 7,018	\$ 11,828	\$ -
55-34-88000	GOLF - CAFÉ RENTAL	\$ 3,500	\$ 3,500	\$ 3,500
55-34-89000	GOLF - CELL TOWER LEASE	\$ 16,288	\$ 16,777	\$ 17,109
55-34-91100	GOLF - SNACK BAR SALES	\$ 18,846	\$ 17,234	\$ 19,000
55-34-92100	GOLF - PRO SHOP SALES	\$ 497,414	\$ 524,164	\$ 475,000
55-34-92200	GOLF - ADVERTISEMENTS	\$ 13,000	\$ 600	\$ 14,800
55-36-50000	GOLF - SURPLUS SAL	\$ 31,931	\$ 39,525	
55-36-90000	GOLF - SUNDRY	\$ 3,019	\$ 3,939	
	TOTAL GOLF REVENUE	\$ 2,297,105	\$ 2,646,632	\$ 2,323,387

EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
55-5500-110	GOLF - WAGES - FULL-TIME	\$ 347,058	\$ 292,807	\$ 353,544
55-5500-120	GOLF - WAGES - TURF STAFF	\$ 182,525	\$ 222,035	\$ 200,000
55-5500-123	GOLF - WAGES - PRO SHOP	\$ 168,587	\$ 192,939	\$ 190,000
55-5500-127	GOLF - UNEMPLOYMENT INSURANCE			
55-5500-130	GOLF - BENEFITS	\$ 185,666	\$ 179,447	\$ 214,167
55-5500-140	GOLF - UNIFORMS	\$ 2,970	\$ 3,341	\$ 3,000
55-5500-210	GOLF- DUES AND SUBSCRIPTIONS	\$ 2,697	\$ 4,475	\$ 4,400
55-5500-230	GOLF - TRAVEL AND TRAINING	\$ 7,571	\$ 9,298	\$ 9,000
55-5500-235	GOLF - ADVERTISING	\$ 5,052	\$ 6,587	\$ 6,500
55-5500-240	GOLF - OFFICE SUPPLIES	\$ 4,966	\$ 7,736	\$ 5,500
55-5500-245	GOLF - CREDIT CARD FEES	\$ 49,145	\$ 28,405	\$ 65,000
55-5500-250	GOLF - BUILDING MAINTENANCE	\$ 31,875	\$ 19,637	\$ 17,000
55-5500-251	GOLF - FUEL	\$ 42,245	\$ 47,541	\$ 45,000
55-5500-253	GOLF - FLEET MAINTENANCE	\$ 33,040	\$ 44,348	\$ 45,000
55-5500-254	GOLF - COURSE MAINTENANCE	\$ 109,552	\$ 111,827	\$ 106,000
55-5500-270	GOLF - UTILITIES	\$ 73,131	\$ 70,880	\$ 74,000
55-5500-310	GOLF - PROFESSIONAL SERVICES			
55-5500-311	GOLF - AUDIT SERVICES	\$ 5,313	\$ 5,875	\$ 6,000
55-5500-480	GOLF - CLINIC EXPENSE	\$ 4,515	\$ 7,929	
55-5500-510	GOLF - INSURANCE	\$ 28,021	\$ 29,242	\$ 30,599
55-5500-620	GOLF - SUNDRY	\$ 4,697	\$ 4,041	\$ 5,000
55-5500-736	GOLF - COURSE SUPPLIES	\$ 26,934	\$ 24,377	\$ 17,500
55-5500-739	GOLF - MINOR EQUIPMENT	\$ 7,952	\$ 11,564	\$ 8,000
55-5500-740	GOLF - MAJOR EQUIPMENT	\$ 257,726	\$ 467,980	\$ 33,918
55-5500-741	GOLF - IT SUPPORT	\$ 17,545	\$ 35,732	\$ 58,560
55-5500-745	GOLF - CAPITAL IMPROVEMENTS	\$ 9,900	\$ 100,792	\$ 360,842
55-5500-747	GOLF - PRO SHOP MERCHANDISE	\$ 382,762	\$ 406,047	\$ 375,000
55-5500-750	GOLF - SOIL SAMPLES	\$ 240		\$ 1,500
55-5500-751	GOLF - SNACK BAR EXPENSE	\$ 13,808	\$ 14,727	\$ 14,000
55-5500-790	GOLF - BUILDING PAYMENT PRINCIPAL	\$ 34,295	\$ 69,831	
55-5500-791	GOLF - BUILDING PAYMENT INTEREST	\$ 1,215	\$ 384	
55-5500-798	GOLF - CELL TOWER PROPERTY TAX	\$ 995	\$ 934	\$ 934
	TOTAL GOLF FUND EXPENSE	\$ 2,041,998	\$ 2,420,758	\$ 2,249,964

GENERAL CAPITAL IMPROVEMENT FUND (GCIF) FY2027

REVENUE

ACCT#	DESCRIPTION		FY2025 ACTUAL		FY2026 ESTIMATE	FY2027
40-36-10000	GCIF - INTEREST	\$	41,014	\$	119,504	\$ 40,000
40-36-13000	GCIF - TRANSFER IN FROM GF	\$	2,000,000	\$	3,580,177	\$ 290,316
	TOTAL GCIF REVENUE	\$	2,041,014	\$	3,699,681	\$ 330,316

EXPENSE

ACCT#	DESCRIPTION		FY2025 ACTUAL		FY2026 ESTIMATE	FY2027
40-4000-740	GCIF - CAPITAL EQUIPMENT	\$	143,466	\$	446,152	\$ 385,100
40-4000-741	GCIF - PROJECTS			\$	5,072	\$ 19,200
40-4000-927	GCIF - TRANSFER OUT TO GF					
40-4000-928	GCIF - LAND	\$	527,070			
	TOTAL GCIF EXPENSE	\$	670,536	\$	451,224	\$ 404,300

SOLID WASTE BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
21-34-43000	SOLID WASTE - COLLECTION FEES	\$ 1,643,835	\$ 1,707,104	\$ 1,759,230
	TOTAL SOLID WASTE REVENUE	\$ 1,643,835	\$ 1,707,104	\$ 1,759,230

SOLID WASTE EXPENSE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
21-5100-110	SOLID WASTE - WAGES - FULL-TIME	\$ 66,274	\$ 128,981	\$ 138,368
21-5100-120	SOLID WASTE - WAGES - PART-TIME		\$ 8,348	\$ 9,951
21-5100-130	SOLID WASTE - BENEFITS	\$ 40,332	\$ 62,673	\$ 76,312
21-5100-210	SOLID WASTE - DUES & SUBSCRIPTIONS		\$ 1,859	
21-5100-240	SOLID WASTE - OFFICE SUPPLIES	\$ 12,111	\$ 9,831	\$ 13,000
21-5100-253	SOLID WASTE - FLEET MAINT	\$ 21	\$ 6,337	\$ 15,000
21-5100-310	SOLID WASTE - PROFESSIONAL SERVICES			
21-5100-311	SOLID WASTE - AUDIT	\$ 5,313	\$ 5,875	\$ 6,000
21-5100-315	SOLID WASTE - LANDFILL FEES	\$ 185,956	\$ 209,196	\$ 240,000
21-5100-317	SOLID WASTE - CARRIER CONTRACT	\$ 980,541	\$ 1,066,957	\$ 1,130,000
21-5100-510	SOLID WASTE - INSURANCE	\$ 27,905	\$ 29,261	\$ 30,599
21-5100-620	SOLID WASTE - SUNDRY			\$ 2,000
21-5100-739	SOLID WASTE - CAN PURCHASE	\$ 61,081	\$ 32,821	\$ 50,000
21-5100-740	SOLID WASTE - MAJOR EQUIPMENT		\$ 60,600	
21-5100-741	SOLID WASTE - MINOR EQUIPMENT		\$ 12,500	
21-5100-746	SOLID WASTE - IT SUPPORT	\$ 22,504	\$ 22,125	\$ 28,000
21-5100-796	SOLID WASTE - RENT			\$ 20,000
	TOTAL SOLID WASTE EXPENSE	\$ 1,402,038	\$ 1,657,364	\$ 1,759,230

WATER ENTERPRISE BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
51-36-19000	WATER - RECONNECT	\$ 9,702	\$ 11,411	\$ 6,000
51-36-21000	WATER - INTEREST	\$ 243,028	\$ 242,771	\$ 50,000
51-36-90000	WATER - SUNDRY	\$ 12,688	\$ 8,400	
51-36-98000	WATER - CONTRIBUTED CAPITAL	\$ 926,231		
51-37-11000	WATER - UTILITY REVENUE	\$ 3,212,793	\$ 3,394,558	\$ 3,000,000
51-37-14000	WATER - IRRIGATION FEE	\$ 27,840	\$ 26,845	\$ 21,510
51-37-16000	WATER - TAPPAGES	\$ 124,835	\$ 111,455	\$ 40,000
51-37-18000	WATER - DEDICATION PAYMENTS	\$ 632,229	\$ 451,125	
51-37-18550	WATER - INTEREST ON POLICE LOAN	\$ 1,326	\$ 420	
51-37-18650	WATER - INTEREST ON GOLF CLUB HOUSE LOAN	\$ 1,249	\$ 384	
51-37-18700	WATER - IRRIGATION METERING GRANT	\$ 80,337	\$ 31,606	
	TOTAL WATER FUND REVENUE	\$ 5,272,258	\$ 4,278,975	\$ 3,117,510

EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
51-5100-110	WATER - WAGES - FULL-TIME	\$ 399,775	\$ 383,004	\$ 412,218
51-5100-115	WATER - WAGES - PART-TIME	\$ 7,840	\$ 8,348	\$ 9,951
51-5100-125	WATER - WAGES - OVERTIME		\$ -	\$ 3,000
51-5100-127	WATER - UNEMPLOYMENT INSURANCE		\$ -	
51-5100-128	WATER - BANK CARD FEES	\$ 19,925	\$ 28,405	\$ 29,000
51-5100-130	WATER - BENEFITS	\$ 182,991	\$ 159,787	\$ 189,825
51-5100-210	WATER - DUES AND SUBSCRIPTIONS	\$ 3,933	\$ 3,250	\$ 4,000
51-5100-230	WATER - TRAVEL AND TRAINING	\$ 5,996	\$ 9,967	\$ 10,500
51-5100-239	WATER - BLUE STAKES	\$ 953	\$ 1,599	\$ 1,000
51-5100-240	WATER - OFFICE SUPPLIES	\$ 13,400	\$ 11,513	\$ 22,000
51-5100-242	WATER - ENGINEERING	\$ 6,502	\$ -	\$ 10,000
51-5100-243	WATER - PHYSICALS	\$ 228	\$ -	\$ 450
51-5100-250	WATER - BUILDING MAINTENANCE	\$ 2,990	\$ 2,445	\$ 5,000
51-5100-251	WATER - FUEL	\$ 12,813	\$ 15,399	\$ 17,000
51-5100-253	WATER - FLEET MAINTENANCE	\$ 5,147	\$ 3,392	\$ 11,000
51-5100-254	WATER - DISTRIBUTION MAINTENANCE	\$ 120,414	\$ 322,545	\$ 260,000
51-5100-270	WATER - UTILITIES	\$ 133,831	\$ 126,942	\$ 145,000
51-5100-280	WATER - JANITORIAL SERVICES	\$ 850	\$ 969	\$ 1,500
51-5100-310	WATER - PROFESSIONAL SERVICES	\$ 107,681	\$ -	\$ 10,000
51-5100-311	WATER - AUDIT SERVICES	\$ 5,313	\$ 5,875	\$ 6,000
51-5100-510	WATER - INSURANCE	\$ 26,693	\$ 28,656	\$ 30,599
51-5100-610	WATER - SUPPLIES	\$ 6,319	\$ 5,465	\$ 7,500
51-5100-611	WATER - CHLORINE	\$ 30,162	\$ 25,630	\$ 35,000
51-5100-612	WATER - STREET REPAIR	\$ 2,298	\$ 4,736	\$ 25,000
51-5100-614	WATER - GRAVEL PRODUCTS	\$ 5,694	\$ -	\$ 6,000
51-5100-616	WATER - METERS	\$ 315,556	\$ 180,933	\$ 100,000
51-5100-620	WATER - SUNDRY	\$ 1,186	\$ 1,647	\$ 6,500
51-5100-731	WATER - TELEMETERING	\$ 33,767	\$ 11,195	\$ 40,000
51-5100-732	WATER - CAPITAL IMPROVEMENTS	\$ 4,200	\$ 2,944,548	\$ 4,458,730
51-5100-733	WATER - DEPRECIATION	\$ 562,259	\$ 580,000	\$ 650,000
51-5100-740	WATER - MAJOR EQUIPMENT	\$ -	\$ 68,930	\$ 88,000
51-5100-744	WATER - MINOR EQUIPMENT	\$ 6,029	\$ 15,823	
51-5100-746	WATER - IT SUPPORT	\$ 30,962	\$ 33,158	\$ 43,000
51-5100-750	WATER - IRRIGATION WATER FEES	\$ 81,213	\$ 90,771	\$ 82,000
51-5100-789	WATER - CANAL LOAN	\$ 14,952	\$ 14,952	\$ 14,952
51-5100-796	WATER - RENT	\$ 30,000	\$ 30,000	\$ 20,000
51-5100-820	WATER - INTEREST & FEES		\$ 1,892	
	TOTAL WATER FUND EXPENSE	\$ 2,181,872	\$ 5,121,776	\$ 6,754,725

WATER IMPACT FEE BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
50-37-20000	WATER IMPACT - INTEREST	\$ 89,477	\$ 109,881	\$ -
50-37-17000	WATER IMPACT - IMPACT FEES	\$ 887,304	\$ 691,172	\$ -
	WATER IMPACT FEE REVENUE	\$ 976,781	\$ 801,053	\$ -

EXPENSE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
50-5000-732	WATER IMPACT - CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
	WATER IMPACT FEE EXPENSES	\$ -	\$ -	\$ -

SEWER ENTERPRISE BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
52-36-10000	SEWER - INTEREST	\$ 26,476	\$ 23,416	\$ 24,000
52-36-11000	SEWER - INTEREST	\$ 21,050	\$ 17,107	\$ 19,000
52-36-98000	SEWER - CONTRIBUTED CAPITAL	\$ 621,175	\$ -	
52-37-31000	SEWER - UTILITY REVENUE	\$ 3,590,465	\$ 3,763,255	\$ 3,698,376
52-37-33000	SEWER - HOOKUP FEE	\$ 25,100	\$ 20,400	\$ 10,000
52-37-90000	SEWER - SUNDRY			
	TOTAL SEWER FUND REVENUE	\$ 4,284,266	\$ 3,824,178	\$ 3,751,376

EXPENSE				
ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
52-5200-110	SEWER- WAGES - FULL-TIME	\$ 398,464	\$ 383,668	\$ 412,905
52-5200-120	SEWER - WAGES - PART-TIME	\$ 7,840	\$ 8,348	\$ 9,951
52-5200-125	SEWER - WAGES - OVERTIME	\$ -	\$ -	\$ 3,000
52-5200-127	SEWER - UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -
52-5200-128	SEWER - BANK CARD FEES	\$ 19,926	\$ 28,405	\$ 29,000
52-5200-130	SEWER - BENEFITS	\$ 189,458	\$ 160,716	\$ 170,823
52-5200-210	SEWER - DUES AND SUBSCRIPTIONS	\$ 3,933	\$ 2,978	\$ 4,000
52-5200-230	SEWER - TRAVEL AND TRAINING	\$ 2,831	\$ 2,963	\$ 6,500
52-5200-239	SEWER - BLUE STAKES	\$ 953	\$ 1,599	\$ 1,000
52-5200-240	SEWER - OFFICE SUPPLIES	\$ 12,720	\$ 10,622	\$ 22,000
52-5200-242	SEWER - ENGINEERING	\$ 24,500	\$ -	\$ 10,000
52-5200-243	SEWER - PHYSICALS	\$ 92	\$ 92	\$ 600
52-5200-250	SEWER - BUILDING MAINTENANCE	\$ 2,990	\$ 2,770	\$ 4,000
52-5200-251	SEWER - FUEL	\$ 8,606	\$ 13,297	\$ 15,000
52-5200-253	SEWER - FLEET MAINTENANCE	\$ 4,677	\$ 4,774	\$ 9,000
52-5200-254	SEWER - SYSTEM MAINTENANCE	\$ 771	\$ 33	\$ 20,000
52-5200-270	SEWER - UTILITIES	\$ 3,597	\$ 2,921	\$ 5,000
52-5200-280	SEWER - JANITORIAL SERVICES	\$ 850	\$ 969	\$ 1,500
52-5200-310	SEWER - PROFESSIONAL SERVICES	\$ 56,374	\$ 4,375	\$ 5,000
52-5200-311	SEWER - AUDIT SERVICES	\$ 5,313	\$ 5,875	\$ 6,000
52-5200-510	SEWER - INSURANCE	\$ 26,693	\$ 28,656	\$ 30,599
52-5200-610	SEWER - SUPPLIES	\$ 3,157	\$ 2,797	\$ 4,500
52-5200-612	SEWER - STREET REPAIR	\$ 821		\$ 5,000
52-5200-614	SEWER - GRAVEL PRODUCTS	\$ 2,405		\$ 4,000
52-5200-620	SEWER - SUNDRY		\$ 26	\$ 2,000
52-5200-732	SEWER- CAPITAL IMPROVEMENTS		\$ 74,138	
52-5200-733	SEWER - DEPRECIATION	\$ 649,690	\$ 650,000	\$ 660,000
52-5200-739	SEWER - MINOR EQUIPMENT	\$ 399	\$ 6,364	
52-5200-740	SEWER- MAJOR EQUIPMENT	\$ (9,726)	\$ 7,366	\$ 323,000
52-5200-746	SEWER - IT SUPPORT	\$ 27,962	\$ 30,158	\$ 40,000
52-5200-796	SEWER - RENT	\$ 30,000	\$ 30,000	\$ 20,000
52-5200-799	SEWER - SYSTEM CLEANING	\$ 94,235	\$ 117,183	\$ 80,000
52-5200-800	SEWER - LOGAN TREATMENT	\$ 860,396	\$ 872,890	\$ 1,100,000
	TOTAL SEWER EXPENSE	\$ 2,429,927	\$ 2,453,983	\$ 3,004,378

SEWER IMPACT FEE BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
56-37-20000	SEWER IMPACT - INTEREST	\$ 55	\$ 52	\$ -
56-37-17000	SEWER IMPACT - IMPACT FEES	\$ 345,021	\$ 441,654	\$ -
56-37-18000	SEWER IMPACT LOGAN	\$ 588,147	\$ 444,634	\$ -
	SEWER IMPACT FEE REVENUE		\$ 886,340	\$ -

EXPENSE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
56-5600-732	SEWER IMPACT - CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
56-5600-731	SEWER IMPACT LOGAN	\$ 588,147	\$ 444,634	\$ -
	SEWER IMPACT FEE EXPENSES	\$ 588,147	\$ 444,634	\$ -

STORM SEWER ENTERPRISE FUND FY2027

REVENUE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
53-36-10000	STORM SEWER - INTEREST	\$ 10,389	\$ 23,042	\$ 9,500
53-37-31000	STORM SEWER - UTILITY FEE	\$ 1,177,082	\$ 1,237,977	\$ 1,209,360
53-36-98000	STORM SEWER - CONTRIBUTED CAPITAL	\$ 257,827	\$ -	\$ -
TOTAL STORM SEWER REVENUE		\$ 1,445,298	\$ 1,261,019	\$ 1,218,860

EXPENSE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
53-5300-110	STORM SEWER - WAGES - FULL-TIME	\$ 147,126	\$ 161,482	\$ 175,306
53-5300-120	STORM SEWER - WAGES - PART-TIME	\$ 7,839	\$ 8,348	\$ 9,951
53-5300-130	STORM SEWER - BENEFITS	\$ 67,627	\$ 63,583	\$ 68,895
53-5300-210	STORM SEWER - DUES AND SUBSCRIPTIONS	\$ 600	\$ 2,053	\$ 1,000
53-5300-230	STORM SEWER - TRAVEL AND TRAINING	\$ 1,366	\$ 1,654	\$ 3,000
53-5300-239	STORM SEWER - BLUE STAKES		\$ 1,599	\$ 1,000
53-5300-240	STORM SEWER - OFFICE SUPPLIES	\$ 10,426	\$ 9,600	\$ 11,000
53-5300-242	STORM SEWER - ENGINEERING	\$ 88,632		
53-5300-250	STORM SEWER - BUILDING MAINTENANCE	\$ 2,209		\$ 2,000
53-5300-251	STORM SEWER - FUEL	\$ 4,684	\$ 9,268	\$ 10,000
53-5300-253	STORM SEWER - FLEET MAINTENANCE	\$ 6,870	\$ 8,127	\$ 10,000
53-5300-254	STORM SEWER - SYSTEM MAINTENANCE	\$ 169	\$ 250	\$ 5,000
53-5300-270	STORM SEWER - UTILITIES	\$ 7,140	\$ 6,527	\$ 10,000
53-5300-310	STORM SEWER - PROFESSIONAL SERVICES		\$ 1,135	\$ 8,000
53-5300-311	STORM SEWER - AUDIT SERVICES	\$ 5,313	\$ 5,875	\$ 6,000
53-5300-510	STORM SEWER - INSURANCE	\$ 27,615	\$ 28,656	\$ 30,599
53-5300-620	STORM SEWER - SUNDRY	\$ 1,532		\$ 1,500
53-5300-698	STORM SEWER - PERMITS	\$ 1,750	\$ 2,100	\$ 3,000
53-5300-699	STORM SEWER - FAIR	\$ 750		\$ 1,000
53-5300-732	STORM SEWER - CAPITAL IMPROVEMENTS		\$ 387,909	\$ 2,247,936
53-5300-733	STORM SEWER - DEPRECIATION	\$ 132,447	\$ 140,000	\$ 183,000
53-5300-739	STORM SEWER - MINOR EQUIPMENT			
53-5300-740	STORM SEWER - MAJOR EQUIPMENT		\$ 36,134	\$ 409,000
53-5300-746	STORM SEWER - IT SUPPORT	\$ 25,968	\$ 29,255	\$ 36,000
53-5300-796	STORM SEWER - RENT			\$ 20,000
TOTAL STORM SEWER EXPENSE		\$ 540,063	\$ 903,555	\$ 3,253,187

STORM SEWER IMPACT FEE BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
54-37-39000	STORM SEWER IMPACT - INTEREST	\$ 26,487	\$ 46,388	\$ 20,000
54-37-35000	STORM SEWER IMPACT - IMPACT FEES	\$ 609,532	\$ 329,612	
	STORM SEWER IMPACT FEE REVENUE	\$ 636,019	\$ 376,000	\$ 20,000

EXPENSE

ACCT#	DESCRIPTION	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027
54-5400-732	STORM SEWER IMPACT - CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ 20,000
	STORM SEWER IMPACT - FUND BALANCE	\$ -	\$ -	
	STORM SEWER IMPACT FEE EXPENSES	\$ -	\$ -	\$ 20,000

FUND SUMMARY

GENERAL FUND REVENUE	\$ 14,272,782
GENERAL FUND EXPENSE	\$ 14,272,782
DIFFERENCE	\$ -

CAPITAL IMPROVEMENT REVENUE	\$ 330,316
CAPITAL IMPROVEMENT EXPENSE	\$ 404,300
DIFFERENCE	\$ (73,984)

WATER REVENUE	\$ 3,117,510
WATER IMPACT FEE REVENUE	\$ -
TOTAL REVENUE	\$ 3,117,510

WATER EXPENSE	\$ 6,754,725
WATER IMPACT FEE EXPENSE	\$ -
TOTAL EXPENSE	\$ 6,754,725

DIFFERENCE	\$ (3,637,215)
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SEWER REVENUE	\$ 3,751,376
SEWER IMPACT FEE REVENUE	\$ -
TOTAL REVENUE	\$ 3,751,376

SEWER EXPENSE	\$ 3,004,378
SEWER IMPACT FEE EXPENSE	\$ -
TOTAL EXPENSE	\$ 3,004,378

DIFFERENCE	\$ 746,998
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STORM SEWER REVENUE	\$ 1,218,860
STORM SEWER IMPACT FEE REVENUE	\$ 20,000
TOTAL REVENUE	\$ 1,238,860

STORM SEWER EXPENSE	\$ 3,253,187
STORM SEWER IMPACT FEE EXPENSE	\$ 20,000
TOTAL EXPENSE	\$ 3,273,187

DIFFERENCE	\$ (2,034,327)
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SOLID WASTE REVENUE	\$ 1,759,230
SOLID WASTE EXPENSE	\$ 1,759,230
DIFFERENCE	\$ -

GRAND TOTAL REVENUE	\$ 24,470,074
GRAND TOTAL EXPENSE	\$ 29,468,602