

Report Criteria:

Includes all accounts

Includes grand totals

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
GENERAL FUND					
10-1113	XPRESS DEPOSIT ACCOUNT	.00	.00	.00	.00
10-1133	PETTY CASH LIBRARY	.00	.00	.00	.00
10-1310	AR RECYCLE	.00	.00	.00	.00
10-1312	AR-GARBAGE	23,543.97	26,802.04	.00	.00
10-1313	ALLOWANCE FOR DOUBTFUL ACCTS	90.09	90.09	.00	.00
10-1314	ACCTS REC-E911	1,869.33	1,869.33	.00	.00
10-1320	ACCOUNTS RECEIVABLE-CLASS C	163,803.26	254,573.11	.00	.00
10-1321	ACCOUNTS RECEIVABLE-SALES TAX	782,175.56	782,175.56	.00	.00
10-1330	AR PROPERTY TAX	512,290.41	512,290.41	.00	.00
10-2130	ACCOUNTS PAYABLE	49,128.23	77,061.48	.00	.00
10-2250	PROPERTY TAX/DEFERRED REV	401,977.00	401,977.00	.00	.00
TAXES					
10-31-01	TAXES	.00	.00	.00	.00
10-31-10	FEE-IN-LIEU	28,907.26	11,963.60	20,000.00	20,000.00
10-31-12	PROPERTY TAX	480,053.49	500,835.03	450,000.00	468,000.00
10-31-30	GENERAL SALES AND USE TAXES	450,705.29	231,823.85	420,000.00	438,000.00
10-31-40	COUNTY TRANSPORTATION SALES TX	51,654.47	.00	46,000.00	48,000.00
10-31-42	RAPZ TAX/POPULATION-BASED	5,684.00	.00	5,600.00	5,600.00
10-31-45	FRANCHISE TAX	2,848.11	2,668.14	3,300.00	3,300.00
10-31-46	RAPZ TAX/ THEATRE/LIB DOORS	.00	.00	91,000.00	116,000.00
Total TAXES:		1,019,852.62	747,290.62	1,035,900.00	1,098,900.00
LICENSES AND PERMITS					
10-32-10	BUSINESS LICENSES	2,145.00	1,095.00	1,800.00	1,800.00
10-32-21	BUILDING PERMITS	99,212.02	132,678.94	30,000.00	30,000.00
10-32-23	ENCROACHMENT PERMIT	.00	.00	.00	.00
10-32-25	ANIMAL LICENSES	1,475.00	1,265.00	1,500.00	1,300.00
10-32-27	CONDITIONAL USE PERMIT	1,200.00	1,600.00	1,000.00	1,000.00
10-32-30	OTHER/ANNEX/REZONE	.00	100.00	.00	.00
Total LICENSES AND PERMITS:		104,032.02	136,738.94	34,300.00	34,100.00
INTERGOVERNMENTAL REVENUE					
10-33-20	COUNTY E911	24,459.12	26,190.26	20,000.00	20,000.00
10-33-31	COUNTY EMERGENCY RADIO FEE	.00	.00	.00	.00
10-33-40	GARBAGE - REIMBURSEMENT	.00	6,899.00	.00	5,500.00
10-33-56	CLASS "C" ROAD FUNDS	213,753.93	329,876.09	171,698.00	250,000.00
10-33-58	COG 1600 W ROAD GRANT	.00	.00	.00	811,390.00
10-33-59	EMS/AMBULANCE CONTRACT	630.19	572.90	700.00	1,000.00
10-33-60	FIRE DEPARTMENT CONTRACTS	57.29	14,014.00	2,000.00	8,000.00
10-33-62	FIRE DEPARTMENT SCBA GRANT	.00	.00	.00	.00
10-33-63	FIRE DEPT-PERSONNEL REIMBURSE	.00	4,851.00	.00	2,000.00
10-33-64	FIRST RESPONDERS GRANTS	.00	.00	.00	.00
10-33-65	STATE LIQUOR FUND ALLOTMENT	.00	.00	.00	.00
10-33-66	LIBRARY GRANTS/CLEF	7,316.87	6,498.52	.00	.00
10-33-67	LIB HOT SPOT GRANT	405.12	.00	.00	.00
10-33-68	UDOT TAP SIDEWALK PROJECT	.00	.00	.00	.00
10-33-69	RAPZ NEW PARK PAVILION	.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
Total INTERGOVERNMENTAL REVENUE:		246,622.52	388,901.77	194,398.00	1,097,890.00
CHARGES FOR SERVICES					
10-34-02	PETTY CASH, COPIES, FAXES	.00	.00	.00	.00
10-34-10	FILING FEES	.00	.00	.00	.00
10-34-55	STREETS AND SIDEWALK REPAIR	.00	.00	.00	.00
10-34-60	GARBAGE RECEIPTS	197,192.15	193,381.73	189,300.00	197,000.00
10-34-61	RECYCLE RECEIPTS	.00	.00	.00	.00
10-34-70	CEMETARY BURIAL FEES	16,300.00	9,300.00	14,000.00	14,000.00
10-34-73	CRSC BLEACHER RENTAL	.00	.00	.00	.00
10-34-74	PARKS & RECREATION FEES	480.00	210.00	700.00	700.00
10-34-80	PARK IMPACT FEES	19,082.00	10,904.00	4,000.00	4,000.00
10-34-81	PARK IMPACT INTEREST	.00	.00	2.00	2.00
10-34-90	THEATRE ADS	612.67	335.00	400.00	400.00
10-34-91	THEATRE TICKETS SALES	35,258.03	33,265.27	26,000.00	26,000.00
10-34-92	THEATRE FOOD CONCESSIONS	50,974.36	59,062.75	46,000.00	46,000.00
10-34-93	THEATRE DRINK CONCESSIONS	.00	.00	.00	.00
10-34-94	THEATRE RENTAL & MISC REV	7,635.00	5,800.00	5,000.00	5,000.00
10-34-95	CUB RIVER COMPLEX REIMBURSEMT	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		327,534.21	312,258.75	285,402.00	293,102.00
FINES & FORFEITURES					
10-35-01	FINES	.00	.00	.00	.00
10-35-10	SMALL CLAIMS FILING FEES	.00	.00	.00	.00
10-35-11	COURT FINES & FORFEITURES	.00	.00	.00	.00
10-35-12	LIBRARY FINES	216.90	108.05	200.00	200.00
10-35-13	DOG FINES	.00	.00	.00	.00
10-35-15	DEFENDANT TRUST	.00	.00	.00	.00
Total FINES & FORFEITURES:		216.90	108.05	200.00	200.00
MISCELLANEOUS REVENUE					
10-36-01	MISCELLANEOUS	.00	.00	.00	.00
10-36-10	INTEREST EARNED - GENERAL FUND	2,328.36	2.14	.00	1,000.00
10-36-11	INTEREST EARNED - PERP CARE	.00	.00	.00	.00
10-36-20	PUBLIC PROPERTY RENTAL	10,489.00	8,308.00	7,000.00	7,000.00
10-36-25	PARK DONATION/LITTLE RED	1,750.00	.00	.00	.00
10-36-30	CELL TOWER RENTAL	.00	.00	.00	.00
10-36-49	FD GRANT REVENUE/INFRARED	.00	.00	.00	.00
10-36-50	SALE OF FIXED ASSETS	.00	.00	.00	.00
10-36-52	SALE OF LAND	.00	10,000.00	.00	.00
10-36-54	SPORTS COURT DONATIONS	.00	.00	.00	.00
10-36-55	GRANT CARES ACT 2020	.00	.00	.00	.00
10-36-56	ELECTRICAL FEE/BUSINESS PARK	.00	.00	28,000.00	28,000.00
10-36-90	MISCELLANEOUS REVENUE	3,925.74	2,693.00	3,000.00	2,000.00
Total MISCELLANEOUS REVENUE:		18,493.10	21,003.14	38,000.00	38,000.00
JULY 4TH					
10-37-26	PATRIOT BORDER RUN	.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-37-27	RODEO	25,169.15	17,150.96	15,000.00	20,000.00
10-37-28	HORSE PULLS ADMISSION	2,363.00	2,657.00	2,000.00	2,000.00
10-37-29	SPONSORS	12,954.05	17,100.55	8,000.00	8,000.00
10-37-30	QUEEN CONTEST	.00	.00	.00	.00
10-37-31	HORSE RACE	.00	.00	.00	.00
10-37-32	PARADE	312.10	243.19	100.00	100.00
10-37-33	BAKE SALE	.00	.00	.00	.00
10-37-34	BOOTH VENDORS	4,342.27	1,663.96	1,800.00	1,800.00
10-37-35	FIREWORKS SPONSORS	10,148.70	7,423.30	4,000.00	7,000.00
10-37-36	MISC	534.08	.00	2,000.00	2,000.00
10-37-38	RODEO ADS	.00	.00	.00	.00
Total JULY 4TH:		55,823.35	46,238.96	32,900.00	40,900.00

CONTRIBUTIONS & TRANSFERS

10-38-01	CONTRIBUTIONS	.00	.00	.00	.00
10-38-25	CONTRIBUTION/PRIVATE SOURCES	.00	.00	.00	.00
10-38-44	TRANSFER FROM CAP IMPRV/STREETS	.00	.00	.00	.00
10-38-45	TRNSFR FROM CAPTL IMPR FUND	.00	.00	.00	.00
10-38-46	TRNSFR-CPTL FNDS TO FIRE DEPT	.00	.00	.00	.00
10-38-47	TRNSFR-CPTL FNDS TO PARKS	.00	.00	.00	.00
10-38-48	TRANSFER CAP FNDS - THEATRE	.00	.00	.00	.00
10-38-49	TRNSFR-CPTL FNDS TO LIBRARY	.00	.00	.00	.00
10-38-50	TRNSFR CPTL FNDS TO ARTS COUNC	.00	.00	.00	.00
10-38-51	TRNSFR-CPTL FNDS TO 1ST RESP	.00	.00	.00	.00
10-38-52	FUNDRAISER FD BREAKFAST	4,860.19	7,698.21	4,000.00	5,500.00
10-38-53	TRNSFR-CPTL FNDS TO Y. COUNCIL	.00	.00	.00	.00
10-38-54	FUND RAISE/CONTRIB-EMT ASSOC	.00	.00	.00	.00
10-38-56	FUND RAISE/CONTRIB-LIBRARY	4,060.70	5,940.17	3,000.00	4,500.00
10-38-57	FUND RAISE/CONTRIB-THEATRE	.00	.00	.00	.00
10-38-59	DONATE/PARKS & RACE TRACK	.00	.00	.00	.00
10-38-60	FUNDRAISE/CONTRIB - EVENTS	2,855.00	3,372.46	2,000.00	2,000.00
Total CONTRIBUTIONS & TRANSFERS:		11,775.89	17,010.84	9,000.00	12,000.00

CITY COUNCIL

10-41-11	SALARIES AND WAGES	9,000.00	8,100.00	12,000.00	12,000.00
10-41-21	BOOKS, SUBSCRIPT, MEMBERSHIPS	24.05	127.08	200.00	200.00
10-41-23	TRAVEL & TRAINING	.00	.00	1,000.00	1,000.00
10-41-31	FEES & SERVICES	.00	.00	.00	.00
10-41-47	APPRECIATION DINNERS	6,174.46	6,013.44	10,000.00	10,000.00
10-41-63	EXPENDITURE/YOUTH COUNCIL	1,945.75	1,719.55	2,000.00	2,000.00
Total CITY COUNCIL:		17,144.26	15,960.07	25,200.00	25,200.00

COURT EXPENDITURES

10-42-11	SALARY FOR JUDGE	.00	.00	.00	.00
10-42-12	CLERK SALARY	.00	.00	.00	.00
10-42-23	TRAVEL & TRAINING	.00	.00	.00	.00
10-42-24	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	.00
10-42-30	COURT FINES/STATE SURCHARGE	.00	.00	.00	.00
10-42-31	ATTORNEY FEES & SERVICES	1,853.00	2,046.00	5,000.00	5,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-42-32	WITNESS & JURY FEES	.00	.00	.00	.00
10-42-34	TRUST PAYMENTS	.00	.00	.00	.00
10-42-54	MISC SUPPLIES & EXPENSES	.00	.00	.00	.00
Total COURT EXPENDITURES:		1,853.00	2,046.00	5,000.00	5,000.00
EXECUTIVE EXPENDITURES					
10-44-11	SALARIES AND WAGES	4,800.00	5,700.00	8,000.00	8,000.00
10-44-21	BOOKS, SUBSCRIPT, MEMBERSHIPS	270.00	672.27	1,000.00	1,000.00
10-44-23	TRAVEL & TRAINING	96.26	1,083.35	2,000.00	2,000.00
10-44-26	ECONOMIC DEVELOPMENT COMMITTEE	.00	.00	.00	.00
10-44-31	FEES AND SERVICES	.00	.00	.00	.00
10-44-33	INCENTIVES & REWARDS	946.13	2,983.98	3,000.00	4,000.00
Total EXECUTIVE EXPENDITURES:		6,112.39	10,439.60	14,000.00	15,000.00
TREASURER EXPENDITURES					
10-46-11	SALARIES AND WAGES	55,744.62	57,627.10	67,000.00	30,000.00
10-46-21	BOOKS, SUBSCRIPT, MEMBERSHIPS	.00	.00	500.00	500.00
10-46-23	TRAVEL & TRAINING	.00	.00	1,000.00	1,000.00
Total TREASURER EXPENDITURES:		55,744.62	57,627.10	68,500.00	31,500.00
RECORDER EXPENDITURES					
10-47-11	SALARIES AND WAGES	56,253.86	58,942.08	65,000.00	68,000.00
10-47-21	BOOKS, SUBSCRIPT, MEMBERSHIPS	370.00	175.00	500.00	500.00
10-47-23	TRAVEL & TRAINING	3,140.87	3,378.45	3,000.00	3,000.00
10-47-24	OFFICE SUPPLIES & EXPENSES	99.99	30.02	500.00	500.00
10-47-31	CODIFICATION	500.00	.00	6,000.00	7,000.00
Total RECORDER EXPENDITURES:		60,364.72	62,525.55	75,000.00	79,000.00
GENERAL GOVERNMENT EXPENDITURE					
10-48-13	RETIREMENT/401-K CONTRIBUTION	62,799.36	58,221.94	80,000.00	84,000.00
10-48-14	HEALTH INSURANCE	116,044.49	112,159.48	120,000.00	130,000.00
10-48-15	PAYROLL TAXES & EXPENSES	34,417.20	34,280.24	144,000.00	50,000.00
10-48-16	TRANSFER TO WATER/PR TX/BNFTS	67,961.00-	.00	70,000.00-	70,000.00-
10-48-17	TRNSFR SEWER/PR TAX EMP BNFTS	33,185.00-	.00	30,000.00-	40,000.00-
10-48-18	LT DISABILITY/LIFE INS	3,431.18	2,900.85	4,000.00	4,000.00
10-48-19	WORKER'S COMP INSURANCE	1,096.38-	1,917.70	8,000.00	8,000.00
10-48-20	FEES AND SERVICES	4,703.80	6,899.04	15,000.00	15,000.00
10-48-22	PUBLIC NOTICES	.00	.00	.00	.00
10-48-24	OFFICE SUPPLIES & EXPENSES	13,044.14	6,434.38	10,000.00	10,000.00
10-48-30	AUDIT SERVICES	8,500.00	8,500.00	10,000.00	10,000.00
10-48-31	ACCOUNTING SERVICES	2,500.00	2,500.00	4,000.00	4,000.00
10-48-32	LEGAL SERVICES	2,020.29	1,870.11	8,000.00	8,000.00
10-48-33	PROPERTY TAX/CELL TOWER	1,047.00	966.88	3,000.00	2,000.00
10-48-34	COMPUTER SERVICES	26,331.02	22,287.79	35,000.00	35,000.00
10-48-42	LIABILITY INSURANCE	35,740.70	59,801.34	.00	.00
10-48-45	CARES ACT EXPENSES	.00	.00	.00	.00
10-48-46	EMPLOYEE BONDING	.00	.00	.00	.00
10-48-51	EMERGENCY MANAGEMENT COMMITTEE	.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-48-54	CAPITAL OUTLAY-EQUIPMENT	2,549.99	.00	15,000.00	5,000.00
10-48-60	OTHER	.00	4,500.00	.00	8,000.00
Total GENERAL GOVERNMENT EXPENDITURE:		210,886.79	323,239.75	356,000.00	263,000.00
ELECTION EXPENDITURES					
10-50-24	OFFICE SUPPLIES & EXPENSES	.00	.00	300.00	.00
10-50-31	FEES & SERVICES/ELECTION JUDGE	.00	4,749.79	6,000.00	.00
Total ELECTION EXPENDITURES:		.00	4,749.79	6,300.00	.00
GENERAL GOVT BLDG EXPENDITURES					
10-51-11	SALARIES AND WAGES	2,436.00	2,628.00	4,000.00	4,000.00
10-51-25	EQUIPMENT SUPPLIES & MATERIALS	2,212.04	3,226.43	3,000.00	3,000.00
10-51-26	BUILDINGS & GROUNDS - O & M	9,261.57	14,575.83	3,000.00	5,000.00
10-51-27	UTILITIES	25,861.67	24,350.02	35,000.00	35,000.00
10-51-30	LIGHT REPLACEMENT PROJECT	.00	.00	.00	.00
10-51-55	CAPITAL OUTLAY - SPECIAL PROJ	.00	.00	.00	.00
10-51-56	RAPZ THEATRE/LIB DOORS	.00	.00	.00	.00
Total GENERAL GOVT BLDG EXPENDITURES:		39,771.28	44,780.28	45,000.00	47,000.00
PLANNING & ZONING EXPENDITURES					
10-52-11	SALARIES AND WAGES	.00	.00	30,000.00	30,000.00
10-52-23	TRAVEL & TRAINING	18.51	.00	1,500.00	1,500.00
10-52-25	EQUIPMENT SUPPLIES & MATERIALS	.00	.00	.00	.00
10-52-31	FEES & SERVICES	15,994.76	29,452.48	15,000.00	20,000.00
10-52-32	BUILDING INSPECTOR FEES	38,972.20	11,276.84	60,000.00	60,000.00
Total PLANNING & ZONING EXPENDITURES:		54,985.47	40,729.32	106,500.00	111,500.00
POLICE EXPENDITURES					
10-54-46	CONTRACT SERVICES	20,940.00	11,200.00	28,500.00	25,000.00
10-54-48	COUNTY E-911	16,624.00	18,339.27	22,000.00	22,000.00
10-54-49	EMERGENCY RADIO	8,312.00	9,169.63	9,000.00	9,000.00
10-54-58	LIQUOR FUNDS	.00	.00	.00	.00
Total POLICE EXPENDITURES:		45,876.00	38,708.90	59,500.00	56,000.00
FIRE EXPENDITURES					
10-55-11	SALARIES & WAGES	13,675.00	15,851.50	22,000.00	22,000.00
10-55-23	TRAVEL & TRAINING	2,474.00	1,223.34	4,000.00	4,000.00
10-55-24	EQUIPMENT SUPPLIES & MATERIALS	29,786.36	52,114.08	20,000.00	30,000.00
10-55-25	FEES & SERVICES	.00	353.20	500.00	1,500.00
10-55-45	SPEC DEPT SUPPLIES- FIRE/EMS	.00	227.56	2,000.00	.00
10-55-46	PUBLIC EDUCATION	.00	.00	.00	1,000.00
10-55-48	EXPENDITURE/FIRE ASSOC	1,034.72	1,469.06	1,000.00	1,500.00
10-55-49	EMERGENCY EQUIPMENT	.00	.00	.00	.00
10-55-50	FIRE DEPT/EMS CONTRACT EXP	1,582.82	1,845.14	1,000.00	3,000.00
10-55-54	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00
10-55-56	FUNDRAISER EXPENSE	2,785.40	3,699.08	3,000.00	4,000.00
10-55-60	TRANSFER TO CAPITAL IMPROVE	.00	.00	7,000.00	.00

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10-55-62	FIRE DEPARTMENT SCBA	.00	.00	.00	6,000.00
Total FIRE EXPENDITURES:		51,338.30	76,782.96	60,500.00	73,000.00
CROSSING GUARD					
10-56-11	SALARIES AND WAGES	3,250.00	8,666.00	9,000.00	9,000.00
Total CROSSING GUARD:		3,250.00	8,666.00	9,000.00	9,000.00
ANIMAL CONTROL					
10-57-20	VETRINARY SERVICES	.00	400.00	100.00	500.00
10-57-24	EQUIPMENT, SUPPLIES & MATERIAL	121.94	119.95	200.00	200.00
10-57-31	CONTRACT ANIMAL CONTROL	7,610.26	4,106.25	9,000.00	9,000.00
Total ANIMAL CONTROL:		7,732.20	4,626.20	9,300.00	9,700.00
STREETS & PUBLIC IMP EXPEND					
10-61-11	SALARIES & WAGES	85,927.72	81,287.63	122,000.00	122,000.00
10-61-20	TRAVEL & TRAINING	.00	.00	1,000.00	.00
10-61-25	EQUIPMENT SUPPLIES & MATERIALS	132,082.96	65,870.61	80,000.00	80,000.00
10-61-27	UTILITIES - STREET LIGHTS	12,569.13	11,723.63	13,000.00	13,000.00
10-61-29	200 SOUTH PAVING	.00	.00	.00	.00
10-61-31	FEES & SERVICES	21,972.40	3,604.66	8,000.00	10,000.00
10-61-35	CHIP/SEAL STREETS	.00	133,558.00	130,000.00	130,000.00
10-61-40	SIDEWALKS	862.50	10,151.95	10,000.00	10,000.00
10-61-45	100 WEST RIGHT OF WAY PURCHASE	.00	.00	.00	.00
10-61-47	1600 WEST ROAD REPAIR	.00	.00	.00	.00
10-61-54	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00
10-61-56	FEMA	.00	.00	.00	.00
10-61-58	COG 1600 W ROAD REPAIR	35,137.20	21,412.11	.00	892,529.00
10-61-70	TRANSFER TO CAPITAL IMPR ACCT	.00	.00	.00	.00
Total STREETS & PUBLIC IMP EXPEND:		288,551.91	327,608.59	364,000.00	1,257,529.00
PARKS EXPENDITURES					
10-64-11	SALARIES	23,142.23	19,670.98	25,000.00	25,000.00
10-64-25	EQUIPMENT SUPPLIES & MATERIALS	6,647.98	28,531.10	5,000.00	10,000.00
10-64-26	BUILDINGS & GROUNDS O&M	.00	.00	.00	168,295.00
10-64-27	UTILITIES	1,043.48	1,177.39	1,500.00	1,200.00
10-64-30	PARK IMPACT FEE EXPENDITURES	.00	.00	.00	.00
10-64-31	FEES & SERVICES	.00	.00	.00	.00
10-64-42	WATER FEES	1,684.00	1,441.60	2,000.00	2,000.00
10-64-46	PARK LAND PURCHASE	.00	.00	.00	.00
10-64-49	RAPZ TAX SPORT COURT	.00	48,000.00	.00	.00
10-64-53	BACKSTOP	.00	.00	.00	.00
10-64-54	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00
10-64-55	SPRTS CRT DONATIONS/TRNSF CAP	.00	.00	.00	.00
10-64-68	TRANSFER TO CAPITAL PROJECTS	.00	.00	.00	.00
10-64-74	TEAM SPORTS EXPENSE	.00	915.66	1,000.00	1,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
Total PARKS EXPENDITURES:		32,517.69	99,736.73	34,500.00	207,495.00
CUB RIVER SPORTS COMPLEX					
10-65-11	SALARIES AND WAGES	.00	.00	.00	.00
10-65-46	CUB RIVER OPERATIONS COMMITMNT	25,000.00	25,000.00	25,000.00	25,000.00
10-65-47	CRSC BLEACHER RENTAL	.00	.00	.00	.00
10-65-50	CRSC ADDITIONAL EXPENSES	967.00	.00	.00	.00
10-65-52	CUB RIVER ROAD & PARKING LOT	.00	.00	.00	.00
Total CUB RIVER SPORTS COMPLEX:		25,967.00	25,000.00	25,000.00	25,000.00
4TH OF JULY EXPENDITURES					
10-69-25	MISC SERVICES & SUPPLIES	2,075.47	4,208.64	3,000.00	2,500.00
10-69-26	PARTRIT BORDER RUN	524.55	197.33	1,000.00	600.00
10-69-27	RODEO	29,038.87	37,423.97	13,000.00	30,000.00
10-69-28	HORSE PULLS	5,656.25	6,921.25	6,000.00	6,000.00
10-69-29	SPONSOR BANNERS	.00	.00	.00	.00
10-69-30	QUEEN CONTEST	2,936.28	1,541.86	1,500.00	1,500.00
10-69-31	HORSE RACE 4TH	.00	.00	1,000.00	.00
10-69-32	4TH PARADE	3,488.85	2,543.70	1,000.00	1,000.00
10-69-33	PARK MUSIC & BAKE SALE	1,100.00	1,279.00	.00	.00
10-69-34	BOOTHE VENDORS	.00	340.50	500.00	500.00
10-69-36	PORTA POTTIES	2,800.00	.00	2,500.00	2,500.00
10-69-37	FIREWORKS	12,500.00	12,150.00	12,500.00	12,500.00
10-69-38	ADVERTISING/ 4TH	1,629.20	1,539.05	800.00	2,400.00
10-69-39	PARADE QUEENS/FLOAT	.00	264.02	1,000.00	1,000.00
Total 4TH OF JULY EXPENDITURES:		61,749.47	68,409.32	43,800.00	60,500.00
THEATRE EXPENDITURES					
10-70-11	SALARIES AND WAGES	33,289.90	34,537.11	30,000.00	30,000.00
10-70-25	EQUIPMENT SUPPLIES & MATERIALS	5,358.07	1,485.97	3,000.00	3,000.00
10-70-44	FILM RENTALS	14,260.36	17,644.33	13,000.00	14,000.00
10-70-46	CONCESSION PURCHASES	27,709.14	32,408.53	30,000.00	30,000.00
10-70-48	BOOKING SERVICES	3,250.00	3,700.00	3,000.00	3,000.00
10-70-49	ADVERTISING SERVICES	114.63	85.75	500.00	500.00
10-70-50	SALES TAX	4,277.85	.00	2,000.00	2,000.00
10-70-52	CAPITAL OUTLAY RAPZ-PROJECTOR	.00	.00	.00	.00
10-70-54	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00
10-70-56	CAPITAL OUTLAY- SIDEWALK	.00	.00	.00	.00
Total THEATRE EXPENDITURES:		88,259.95	89,861.69	81,500.00	82,500.00
GARBAGE EXPENDITURES					
10-72-24	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	.00
10-72-38	CONTRACT COLLECTION SERVICES	155,432.81	162,761.47	160,000.00	166,000.00
Total GARBAGE EXPENDITURES:		155,432.81	162,761.47	160,000.00	166,000.00
LIBRARY EXPENDITURES					
10-74-11	SALARIES AND WAGES	30,565.14	37,053.28	35,000.00	38,275.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-74-21	BOOKS, SUBSCRIPT, MEMBERSHIPS	8,245.10	8,385.25	4,000.00	4,500.00
10-74-23	TRAVEL & TRAINING	.00	.00	500.00	500.00
10-74-25	EQUIPMENT SUPPLIES & MATERIALS	741.76	1,633.63	1,000.00	2,250.00
10-74-32	FEES & SERVICES	.00	.00	.00	.00
10-74-44	EXPENDITURE/FUNDRAISER	1,627.40	1,858.41	2,000.00	2,000.00
10-74-45	DEPARTMENT SUPPLIES & EXPENSES	1,271.68	3,804.54	1,000.00	.00
10-74-50	HOT SPOT GRANT EXPENSE	245.06	.00	.00	.00
10-74-51	SUMMER READING PROGRAM	.00	841.61	1,000.00	1,000.00
10-74-52	SERVICE DVLPMNT GRANT EXPENSES	.00	.00	.00	.00
10-74-54	CAPITAL OUTLAY-EQUIPMENT	.00	.00	.00	.00
10-74-56	COMPUTER EXPENSES	8,508.45	8,335.06	8,000.00	8,000.00
10-74-58	SUMMER READING PROGRAM	.00	.00	.00	.00
10-74-66	CLEF GRANT	.00	.00	.00	.00
10-74-67	TEEN BOOK GRANT	.00	.00	.00	.00
10-74-70	TRANSFER TO CAPITAL IMP ACCT	.00	.00	.00	.00
Total LIBRARY EXPENDITURES:		51,204.59	61,911.78	52,500.00	56,525.00
EVENTS COUNCIL					
10-75-46	MISC SUPPLIES & SERVICES	1,511.73	4,220.56	1,800.00	1,800.00
10-75-48	LEWISTON CHILDRENS PLAY	.00	.00	.00	1,000.00
10-75-60	FUND RAISER EXPENSE	2,231.20	1,571.41	1,200.00	1,200.00
10-75-62	CACHE COUNTY FAIR BOOTH	.00	.00	.00	.00
Total EVENTS COUNCIL:		3,742.93	5,791.97	3,000.00	4,000.00
CEMETERY EXPENDITURES					
10-76-11	SALARIES AND WAGES	16,169.07	15,184.06	21,000.00	25,000.00
10-76-23	OFFICE SUPPLIES	.00	.00	.00	.00
10-76-25	EQUIPMENT SUPPLIES & MATERIALS	14,804.73	3,700.96	5,000.00	5,000.00
10-76-45	FEES & SERVICES	2,019.00	.00	.00	.00
10-76-54	CAPITAL OUTLAY-EQUIPMENT	.00	.00	.00	.00
Total CEMETERY EXPENDITURES:		32,992.80	18,885.02	26,000.00	30,000.00
TRANSFERS & OTHER USES					
10-78-30	TRANSFER OUT TO ROADS	.00	.00	.00	.00
10-78-32	TRANSFR/CP EMERGNCY EQUIP/FIRE	.00	.00	.00	.00
10-78-40	TRANSFER OUT TO SEWER	.00	.00	.00	.00
10-78-70	TRNSFR OUT CP SPORTS COURT	.00	.00	.00	.00
Total TRANSFERS & OTHER USES:		.00	.00	.00	.00
GENERAL FUND Revenue Total:		1,784,350.61	1,669,551.07	1,630,100.00	2,615,092.00
GENERAL FUND Expenditure Total:		1,295,478.18	1,550,848.09	1,630,100.00	2,614,449.00
Total GENERAL FUND:		543,794.96-	980,059.08-	.00	643.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
CAPITAL PROJECTS FUND					
41-1111	BANK CASH BAL ALLOC CAP PROJEC	1,033,543.76	1,033,543.76	.00	.00
41-1315	RAPZ TAX RECEIVABLE	.00	.00	.00	.00
41-2130	AP CAPITAL PROJECTS	13,445.41	13,445.41	.00	.00
41-2800	RES FUND BALANCE - FIRE DEPT	16,442.03	16,442.03	.00	.00
41-2805	RES FUND BALANCE - FIRE ASSOC	.00	.00	.00	.00
41-2815	RES FUND BALANCE - BUILDINGS	25,513.43	25,513.43	.00	.00
41-2820	RES FUND BALANCE - 1ST RESPOND	23,821.83	23,821.83	.00	.00
41-2825	RES FUND BAL LIBRARY	5,819.44	5,819.44	.00	.00
41-2830	RES FUND BALANCE - STREETS	388,260.53	388,260.53	.00	.00
41-2835	RES FUND BALANCE - CEMETARY	.00	.00	.00	120,000.00
41-2840	RES FUND BALANCE - THEATRE IMP	2,986.55	2,986.55	.00	.00
41-2855	RES FUND BAL - PARKS/SPORTS CO	95,722.08	95,722.08	.00	.00
41-2858	RES FUND SPORTS COURT	.00	.00	.00	.00
41-2870	RES FUND BAL/DRAINAGE	16,377.19	16,377.19	.00	.00
41-2885	RES FUND BAL - PUBLIC WORKS NE	389,017.44	328,961.54	.00	400,000.00
REVENUE					
41-30-12	TRANSFR GEN FND SPORTS COURT	.00	.00	.00	.00
41-30-13	TRNSFR FRM GEN FND	.00	.00	.00	.00
41-30-14	INTEREST EARNED STR IMP & EQP	.00	.00	.00	.00
41-30-15	TRANSFER IN FROM GEN FUND/ROAD	.00	.00	.00	.00
41-30-24	INTEREST EARNED - FIRE IMP/EQP	.00	.00	.00	.00
41-30-25	TRANSFER FROM GEN FUND - FIRE	.00	.00	.00	.00
41-30-32	TRANSFR/CP EMERGNCY EQUIP/FIRE	.00	.00	.00	.00
41-30-34	INTEREST EARNED LIBRARY IMPR	.00	.00	.00	.00
41-30-35	TRANSFER FROM GEN FUND - LIBR	.00	.00	.00	.00
41-30-36	CONTRIB BY INDIVIDUALS - LIBR	.00	.00	.00	.00
41-30-44	INTEREST EARNED - FIRST RESP	.00	.00	.00	.00
41-30-45	TRNSFR IN FROM GF/SPORTS COURT	.00	.00	.00	.00
41-30-46	TRANSFER FROM GEN FUND TO ARTS	.00	.00	.00	.00
41-30-47	TRANSFER FROM GEN FUND TO Y.C.	.00	.00	.00	.00
41-30-54	INTEREST EARNED THEATRE	.00	.00	.00	.00
41-30-55	TRANSFER FROM THEATRE	.00	.00	.00	.00
41-30-61	INTEREST EARNED	.00	.00	.00	.00
41-30-78	RAPZ TAX SPORTS COURT	.00	.00	.00	.00
41-30-99	TRANSFER FROM GEN FUND	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00
EXPENDITURES					
41-40-14	STREET IMPROVEMENTS	.00	.00	180,000.00	.00
41-40-15	DRAINAGE PROJECTS	.00	.00	.00	.00
41-40-16	SALT SHED	.00	.00	.00	.00
41-40-17	CITY BUILDING	.00	.00	.00	400,000.00
41-40-18	LIBRARY CARES ACT GRANT	.00	.00	.00	.00
41-40-24	FIRE DEPT IMPROVMNT& EQUIPMNT	.00	.00	.00	.00
41-40-34	BUILDING IMPROVEMENTS	.00	.00	.00	.00
41-40-44	FIRST RESPONDERS IMPROVEMENTS	.00	.00	.00	.00
41-40-46	THEATRE IMPROVEMENTS	.00	.00	.00	.00
41-40-47	BRUSH TRUCK	.00	.00	.00	.00
41-40-49	RAPZ TAX SPORTS COURT	.00	.00	.00	.00
41-40-54	CEMETERY IMPROVEMENTS	.00	.00	.00	120,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
41-40-55	CEMETERY EQUIPMENT PURCHASE	.00	.00	.00	.00
41-40-64	SNOW PLOW PURCHASE	.00	.00	500,000.00	.00
41-40-74	BACKSTOP/PARK IMPROVEMENT	.00	.00	55,000.00	.00
41-40-75	PARK LAND PURCHASE	.00	.00	.00	.00
41-40-76	PARKS/SPORTS COURT CAPITAL EXP	.00	.00	.00	.00
41-40-84	FIRE DEPT SCBA	.00	.00	.00	.00
41-40-94	TRANSFER TO GEN FND-THTRE	.00	.00	.00	.00
41-40-95	STREETS	.00	.00	.00	.00
Total EXPENDITURES:		.00	.00	735,000.00	520,000.00
EXPENDITURES					
41-53-54	EMERG SERV - EQUIP	.00	.00	.00	.00
Total EXPENDITURES:		.00	.00	.00	.00
EXPENDITURES					
41-69-50	REC RODEO EQUIP	.00	.00	.00	.00
Total EXPENDITURES:		.00	.00	.00	.00
CAPITAL PROJECTS FUND Revenue Total:		.00	.00	.00	.00
CAPITAL PROJECTS FUND Expenditure Total:		.00	.00	735,000.00	520,000.00
Total CAPITAL PROJECTS FUND:		56,137.83-	116,193.73-	735,000.00-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
WATER FUND					
51-1111	CKING-BANK UTAH WTR CONST	1,183,705.25	1,217,369.48	.00	.00
51-1311	ACCOUNTS RECEIVABLE	121,607.22	130,068.83	.00	.00
51-1631	FIXED ASSETS	6,358,857.01	6,358,857.01	.00	.00
51-1632	ACCUMULATED DEPRECIATION	2,931,822.81-	2,931,822.81-	.00	.00
51-2130	ACCOUNTS PAYABLE-WATER	72,793.34	72,793.34	.00	.00
51-2400	ACCRUED INTEREST	.00	.00	.00	.00
51-2525	BOND- USDA WATER CONST	11,716,617.15	11,425,101.50	.00	.00
REVENUE					
51-30-61	INTEREST EARNED	56,041.95	33,664.23	.00	.00
51-30-65	LATE PAYMENT PENALTIES	125.00	375.00	.00	.00
51-30-71	WATER SERVICE CHARGES	589,219.04	623,132.63	500,000.00	500,000.00
51-30-72	WATER CONNECTION FEES	18,900.00	10,700.00	15,000.00	15,000.00
51-30-74	WATER IMPACT FEES	45,479.00	12,994.00	25,000.00	25,000.00
51-30-76	WATER IMPACT FEE INTEREST	.00	.00	.00	.00
51-30-90	COVID RECOVERY FUN	50,000.00	.00	.00	.00
51-30-96	CASPER WATER PROJECT/REIMBRSE	.00	.00	.00	.00
Total REVENUE:		759,764.99	680,865.86	540,000.00	540,000.00
EXPENDITURES					
51-40-11	SALARIES AND WAGES	98,203.04	92,442.89	96,000.00	100,000.00
51-40-13	EMP PAYROLL TAX & BENEFITS	67,961.00	.00	70,000.00	70,000.00
51-40-21	BOOKS, SUBSCRIPT, MEMBERSHIPS	3,100.45	3,241.75	3,000.00	3,000.00
51-40-23	OFFICE SUPPLIES	280.93	5,117.12	8,000.00	8,000.00
51-40-24	WATER METER REPLACEMENT	14,602.63	397.40	10,000.00	5,000.00
51-40-25	EQUIPMENT SUPPLIES & MATERIALS	85,330.89	47,228.57	100,000.00	100,000.00
51-40-26	BUILDINGS & GROUNDS OPERATION	.00	.00	.00	.00
51-40-27	UTILITIES	58,311.66	57,219.95	40,000.00	40,000.00
51-40-30	WATER IMPACT FEE EXPENDITURES	.00	.00	.00	.00
51-40-31	FEES & SERVICES	13,760.87	64,275.06	12,000.00	14,000.00
51-40-32	LOAN FEES	.00	.00	.00	.00
51-40-35	TRAVEL & TRAINING	5,174.26	2,173.60	2,000.00	5,000.00
51-40-45	CHEMICALS AND FILTERS	7,036.50	8,853.75	12,000.00	12,000.00
51-40-47	MISC FEES/KARREN WELL	.00	.00	.00	.00
51-40-54	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00
51-40-55	CAPITAL OUTLAY - LOANS	.00	.00	.00	.00
51-40-60	GEDDES LOAN INTEREST	.00	.00	.00	.00
51-40-63	WATER BOND LOAN INTEREST	281,615.05	101,156.35	154,000.00	160,000.00
51-40-64	DEPRECIATION	363,286.63	.00	.00	350,000.00
51-40-66	WATER PROJECT IMPACT FEES	.00	.00	.00	.00
51-40-70	WATER LINE IMPROVEMENTS	.00	.00	.00	.00
51-40-74	CLEAR CREEK SPRING DEVELOPMENT	.00	.00	.00	.00
51-40-95	DENT/DRAIN CULVERT	.00	.00	.00	.00
Total EXPENDITURES:		998,663.91	382,106.44	507,000.00	867,000.00
WATER FUND Revenue Total:		759,764.99	680,865.86	540,000.00	540,000.00
WATER FUND Expenditure Total:		998,663.91	382,106.44	507,000.00	867,000.00
Total WATER FUND:		6,818,164.90	7,022,181.75	33,000.00	327,000.00-

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
SEWER FUND					
52-1111	CKING- BNK OF UT BUS PRK (SWR)	252,814.52	93,368.58	.00	.00
52-1112	CKING BNK OF UT SWR CONST	4,277.16	4,352.04	.00	.00
52-1631	BLDNG EQUIP & IMPROVEMENTS	3,300,654.10	3,300,654.10	.00	.00
52-1632	ALLOWANCE - DEPREC O/T BLDGS	703,468.41-	703,468.41-	.00	.00
52-1651	MACHINERY AND EQUIPMENT	.00	.00	.00	.00
52-1652	ALLOWANCE FOR DEPREC - EQUIP	.00	.00	.00	.00
52-2525	BOND USDA- SEWER CONST	.00	.00	.00	.00
52-2540	BOND PAYABLE- BUSINESS PARK	311,149.00	157,495.00	.00	.00
REVENUE					
52-30-61	INTEREST EARNED	43,469.02	13,948.02	.00	30,000.00
52-30-72	SEWER IMPACT FEE	6,450.00	9,722.00	6,000.00	7,000.00
52-30-73	SEWER SERVICE CHARGES	253,568.19	293,222.09	250,000.00	250,000.00
52-30-74	SEWER CONNECTION FEES	350.00	350.00	.00	.00
52-30-75	GRANT - GIS MAPPING	.00	.00	.00	.00
52-30-76	SEWER IMPACT FEE INTEREST	.00	.00	.00	.00
52-30-77	SEWER LAND RENTAL	.00	.00	.00	.00
52-30-78	SWR PROJ GRNT/MASTER PLAN	.00	.00	.00	.00
52-30-89	TRANSFER IN FROM GEN FUND	.00	.00	.00	.00
52-30-95	SALE OF LAND	455,372.00	.00	.00	.00
Total REVENUE:		759,209.21	317,242.11	256,000.00	287,000.00
EXPENDITURES					
52-40-11	SALARIES AND WAGES	31,916.13	30,044.04	30,000.00	35,000.00
52-40-13	EMP PAYROLL TAX & BENEFITS	33,185.00	.00	30,000.00	40,000.00
52-40-23	OFFICE SUPPLIES	93.65	3,357.82	6,000.00	6,000.00
52-40-25	EQUIPMENT SUPPLIES & MATERIALS	19,485.73	32,775.88	18,000.00	18,000.00
52-40-27	UTILITIES	845.56	1,226.57	800.00	800.00
52-40-30	SEWER IMPACT FEE EXPENDITURES	.00	.00	.00	.00
52-40-31	FEES & SERVICES	6,014.83	5,726.78	30,000.00	30,000.00
52-40-32	SEWER BOND INTEREST	14,285.27	.00	.00	.00
52-40-36	SEWER SYSTEM UPGRADES	.00	444,943.72	.00	.00
52-40-37	BUSINESS PARK DEVELOPMENT	.00	.00	.00	.00
52-40-45	SPECIAL SEWER DEPT SUPPLIES	.00	.00	.00	.00
52-40-54	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00
52-40-55	CAPITAL OUTLAY - LOANS	.00	.00	.00	.00
52-40-60	INTEREST EXPENSE	.00	16,733.14	.00	15,000.00
52-40-64	DEPRECIATION - SEWER	.00	.00	.00	.00
52-40-68	SEWER CAPITAL IMPROVEMENTS	.00	.00	.00	.00
52-40-70	DEPRECIATION	74,961.43	.00	.00	75,000.00
52-40-80	LAND PURCHASE	.00	.00	.00	.00
Total EXPENDITURES:		180,787.60	534,807.95	114,800.00	219,800.00
SEWER FUND Revenue Total:		759,209.21	317,242.11	256,000.00	287,000.00
SEWER FUND Expenditure Total:		180,787.60	534,807.95	114,800.00	219,800.00
Total SEWER FUND:		1,964,706.76-	2,754,977.15-	141,200.00	67,200.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
PERPETUAL CARE FUND					
REVENUE					
70-30-61	INTEREST REVENUE	.00	.00	.00	.00
70-30-63	PERPETUAL CARE REVENUE	14,825.00	5,825.00	.00	3,000.00
70-30-64	TRANSFER IN FROM CAP PROJ	.00	.00	.00	120,000.00
70-30-65	SAVINGS RESERVE	.00	.00	.00	.00
70-30-66	BEG FUND BAL TO BE APPROP	.00	.00	.00	135,000.00
Total REVENUE:		14,825.00	5,825.00	.00	258,000.00
EXPENDITURES					
70-40-51	CEMETERY EXPANSION	1,502.56	.00	.00	120,000.00
70-40-54	CEMETERY ROAD IMPROVEMENT	.00	.00	.00	.00
Total EXPENDITURES:		1,502.56	.00	.00	120,000.00
PERPETUAL CARE FUND Revenue Total:		14,825.00	5,825.00	.00	258,000.00
PERPETUAL CARE FUND Expenditure Total:		1,502.56	.00	.00	120,000.00
Total PERPETUAL CARE FUND:		13,322.44	5,825.00	.00	138,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
GENERAL FIXED ASSETS					
91-1621	FIXED ASSETS	5,011,245.80	5,011,245.80	.00	.00
91-1641	OFFICE FURNITURE & EQUIPMENT	.00	.00	.00	.00
91-1900	ACC DPR	2,646,392.46-	2,646,392.46-	.00	.00
91-2900	INVESTMENT IN FIXED ASSETS	2,364,853.34	2,364,853.34	.00	.00
Total GENERAL FIXED ASSETS:		.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Actual	2025-26 Current year Budget	2026-27 Future year Budget
CUB RIVER SPORTS COMPLEX					
92-1900	CRSC ACCOUNT DEPRECIATION	314,755.75-	314,755.75-	.00	.00
92-2900	CRSC INVESTMENT IN FIXED ASSET	401,238.88	401,238.88	.00	.00
Total CUB RIVER SPORTS COMPLEX:		86,483.13	86,483.13	.00	.00
Grand Totals:		4,982,842.42	3,892,771.42	560,800.00-	121,157.00-

Report Criteria:

Includes all accounts

Includes grand totals