

CITY OF WASHINGTON TERRACE

Budget Worksheet - Approve Final Budget

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Period 00/26 (07/01/2026)

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
GENERAL FUND 10				
TAX REVENUE				
10-31-10	Real & Personal Property Tax	1,372,208	1,337,755	1,536,877
10-31-11	Cash Over & Short	-20		
10-31-15	Motor Vehicle Tax	72,150	80,000	76,146
10-31-20	Delinquent Tax	22,564	20,000	20,000
10-31-30	Sales Tax	1,782,585	1,748,280	1,783,246
10-31-35	Municipal Energy Tax	16,306	15,000	14,871
10-31-40	Franchise Tax	724,461	698,769	705,757
Total TAX REVENUE:		3,990,254	3,899,804	4,136,897
LICENSES & PERMITS				
10-32-10	Business Licenses	150,550	145,000	145,000
10-32-20	Excavation Permits	2,919		2,000
10-32-21	Building Permits	59,778	30,000	30,000
10-32-22	Planning Fees	22,374	10,000	10,000
10-32-25	Animal Licenses & Fees	3,242	4,000	3,685
Total LICENSES & PERMITS:		238,863	189,000	190,685
INTERGOVERNMENTAL REVENUE				
10-33-35	RAMP Tax Grant	9,267	9,267	9,267
10-33-56	Class "C" Road Funds	97,778	131,671	119,936
10-33-58	Beer Tax	9,665	8,679	8,758
10-33-61	Fire & Rescue Grants	3,688		3,874
10-33-65	Communities That Care	2,982		
10-33-71	Contract Services - MS City	131,508	75,000	100,772
10-33-72	Contract Services - OV City			32,486
Total INTERGOVERNMENTAL REVENUE:		254,889	224,617	275,093
COURT FINES				
10-35-11	WTC Fines	95,514	75,000	92,107
Total COURT FINES:		95,514	75,000	92,107
OTHER REVENUE				
10-36-10	Interest Earned	501,553	272,499	272,499
10-36-12	Convenience Fees	10,627	10,200	10,506
10-36-20	Public Facility Rentals	74,546	72,036	74,197
10-36-21	Telecom Site Leases	22,470	23,143	23,837
10-36-90	Miscellaneous Revenue	13,289	5,000	5,000
10-36-95	Insurance/Claim Recoveries	27,856		
Total OTHER REVENUE:		650,341	382,878	386,039
CONTRIBUTIONS & TRANSFERS				
10-39-41	Transfer Other Financing Sourc	133,802	134,887	137,751
Total CONTRIBUTIONS & TRANSFERS:		133,802	134,887	137,751

Period 00/26 (07/01/2026)

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
Mayor & City Council				
10-41-11	Salaries and Wages	21,600	21,600	21,600
10-41-13	Employees Benefits	1,908	1,825	2,079
10-41-14	Special Benefits & Allowances	600	600	600
10-41-21	Memberships	5,683	5,902	6,020
10-41-23	Travel and Training	6,624	9,187	9,279
10-41-24	Office Supplies	64	150	150
10-41-29	IT Software & Subscriptions		7,000	7,000
10-41-44	Public Relations	7,813	1,200	1,200
10-41-46	Services and Supplies	18	1,200	1,200
10-41-48	Small equipment		1,500	
10-41-99	Charges for Services E/F	-5,944	-6,036	-6,338
Total Mayor & City Council:		38,366	44,128	42,790
Justice Court				
10-42-11	Salaries and Wages	162,644	171,988	177,429
10-42-13	Employee benefits	52,353	53,701	48,958
10-42-14	Special Benefits & Allowances		600	180
10-42-21	Memberships		200	
10-42-23	Travel and Training	1,972	1,450	2,500
10-42-24	Office Supplies and Expenses	1,815	1,500	1,500
10-42-29	IT Software & Subscriptions		1,500	
10-42-31	Professional and Technical	17,694	21,200	24,255
10-42-32	Witness & Jury Fees	56	500	537
10-42-99	Charges for Services E/F	-2,816	-2,958	-3,106
Total Justice Court:		233,717	249,681	252,253
Administration				
10-44-11	Salaries and Wages	258,085	268,965	287,102
10-44-13	Employees Benefits	116,853	125,544	131,588
10-44-14	Special Benefits & Allowances	9,722	11,384	11,384
10-44-21	Memberships	2,214	2,000	2,000
10-44-22	Public Notices	1,936	5,900	2,500
10-44-23	Travel and Training	3,953	9,000	9,000
10-44-24	Office Supplies and Expenses	687	700	700
10-44-29	IT Software & Subscriptions	2,304	2,600	2,600
10-44-31	Professional and Technical	888	3,000	3,000
10-44-40	Communities That Care Program	2,500	2,500	2,500
10-44-46	Services and Supplies	7,349	23,080	7,183
10-44-96	Charges for Services -RDA SP72	-4,919	-2,621	-3,699
10-44-98	Charges for Services -RDA SE70	-4,053	-3,905	
10-44-99	Charges for Services EF	-146,979	-154,954	-162,702
Total Administration :		250,539	293,193	293,156
Budget & Finance				
10-45-11	Salaries and Wages	306,544	329,524	361,174
10-45-13	Employees Benefits	92,432	95,865	100,788
10-45-14	Special Benefits & Allowances	1,606	1,280	1,280
10-45-21	Memberships	779	700	700
10-45-23	Travel and Training	3,528	9,760	10,053

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10-45-24	Office Supplies	1,759	2,575	3,050
10-45-26	Bank & Pymt Processing Fees	58,384	64,790	68,130
10-45-29	IT Software & Subscriptions	13,960	15,071	16,221
10-45-31	Professional and Technical	17,695	22,825	31,375
10-45-46	Services and Supplies	3,101	3,400	3,570
10-45-48	Small Equipment		600	
10-45-96	Charges for Services CRA SP72	-3,279	-1,748	-2,466
10-45-98	Charges for Services RDA SE70	-2,702	-2,604	
10-45-99	Charges for Services EF	-298,840	-305,384	-320,653
Total Budget & Finance:		194,967	236,654	273,222
Leisure Services				
10-47-11	Salaries and Wages	103,927	117,376	124,574
10-47-13	Employees Benefits	27,545	31,400	30,632
10-47-14	Special Benefits & Allowances	600	780	780
10-47-23	Travel and Training	2,346	2,650	2,650
10-47-24	Office Supplies	222	250	250
10-47-31	Professional and Technical	125	1,000	1,000
10-47-46	Services and Supplies	667	1,000	1,000
10-47-49	Other Programs	2,595	2,500	3,000
10-47-50	Fleet Fuel	577	1,038	1,090
10-47-51	Fleet Repairs & Maintenance		200	200
10-47-52	Fleet Insurance	1,007	1,400	1,400
Total Leisure Services:		139,610	159,594	166,576
Non-Departmental				
10-49-23	Continuing Education Program		10,000	10,000
10-49-29	IT Software & Subscriptions	10,871	13,250	13,875
10-49-31	Professional and Technical	17,590	18,743	19,680
10-49-60	Contingency Account	23,869	10,000	10,000
10-49-73	Telephone System O&M	179	1,000	1,000
10-49-76	Copier/Postage Equipment O&M	1,674	3,400	2,000
10-49-77	IT System O&M	16,245	16,791	18,267
10-49-79	Emergency Prep/Operations Ctr		8,500	8,500
10-49-81	Insurance	42,320	72,869	72,869
10-49-99	Charges for Services E/F	-65,163	-70,117	-73,623
Total Non-Departmental:		47,586	84,436	82,568
Interfund Transfers & Charges				
10-50-69	Transfer to CIP 55	1,039,879	81,120	485,758
10-50-70	Transfer to Roads CIP 56 TNT	222,143	219,319	107,557
10-50-71	Transfer to Recreation Fund 12	62,911	54,522	59,972
10-50-72	Transfer to Parks CIP Fund 53	215,000	128,530	
10-50-99	Charges for Services E/F	-9,139	-9,255	-9,718
Total Interfund Transfers & Charges:		1,530,794	474,236	643,569
General Buildings				
10-51-11	Salaries and Wages	22,025	31,200	32,279
10-51-13	Employees Benefits	5,235	7,382	7,524

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Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
10-51-25	Equipment O&M	18,672	17,898	18,435
10-51-26	Buildings & Grounds - O & M	3,997	8,160	8,160
10-51-27	Utilities	39,932	56,692	57,327
10-51-28	Telecommunications	8,716	12,982	13,010
10-51-29	IT Software & Subscriptions	4,321	4,500	4,635
10-51-31	Professional and Technical		1,000	1,000
10-51-43	Building Security	794	5,000	5,000
10-51-46	Services and Supplies	26,173	16,538	17,365
10-51-50	Vehicle Operations		1,500	1,500
10-51-51	Vehicle Repairs & Maintenance		200	200
10-51-52	Fleet Insurance	1,162	400	400
10-51-99	Charges for Services E/F	-55,879	-60,192	-63,202
Total General Buildings:		75,148	103,260	103,633

PUBLIC SAFETY: POLICE

10-54-30	Contracted Police Services	1,135,943	1,202,214	1,300,314
Total PUBLIC SAFETY: POLICE:		1,135,943	1,202,214	1,300,314

PUBLIC SAFETY: FIRE/EMS

10-55-11	Salaries and Wages	675,804	716,798	737,803
10-55-13	Employee Benefits	63,738	71,029	72,404
10-55-16	Uniforms	3,972	4,000	4,000
10-55-21	Memberships	290	300	300
10-55-23	Travel and Training	1,077	2,000	4,500
10-55-24	Office Supplies	871	800	800
10-55-25	Small Equipment O&M		2,000	2,000
10-55-26	Building and Grounds O & M	119	600	2,200
10-55-28	Telecommunications	1,849	1,800	1,800
10-55-29	IT Software & Subscriptions	18,045	18,000	18,250
10-55-42	Personal Protective Gear	20,219	21,621	22,702
10-55-46	Services and Supplies	9,439	10,490	11,015
10-55-47	Fire Prevention Education		500	500
10-55-48	Small Equipment	1,049	22,973	7,750
10-55-50	Fleet Fuel	5,570	9,984	10,483
10-55-51	Fleet Repairs & Maintenance	13,910	32,550	18,750
10-55-52	Fleet Insurance	5,677	5,700	5,700
10-55-53	Fleet Testing & Certification		2,205	2,315
Total PUBLIC SAFETY: FIRE/EMS:		821,629	923,350	923,272

Inspections and Planning

10-56-11	Salaries and Wages	71,537	34,892	37,055
10-56-13	Employee Benefits	7,828	6,194	7,215
10-56-14	Special Benefits & Allowances	600	1,200	600
10-56-21	Memberships	75	600	100
10-56-23	Travel and Training	1,009	1,800	1,500
10-56-24	Office Expenses and Supplies	206	400	400
10-56-29	IT Software & Subscriptions	200	500	500
10-56-31	Professional and Technical	7,900	88,488	88,488
10-56-46	Services and Supplies	59	1,788	500
10-56-50	Fleet Fuel	964	1,182	1,241

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
10-56-51	Fleet Repairs & Maintenance		400	400
10-56-52	Vehicle Insurance	1,016	350	725
Total Inspections and Planning:		91,393	137,794	138,724
Animal Control				
10-57-24	Office Supplies	180	250	250
10-57-29	IT Software & Subscriptions			1,000
10-57-30	Contract Services	49,821	52,538	53,906
10-57-31	Professional and Technical		250	250
10-57-32	Animal Sheltering Services	31,104	33,825	32,500
Total Animal Control:		81,105	86,863	87,906
Public Works				
10-60-11	Salaries and Wages	680,091	753,552	775,327
10-60-13	Employees Benefits	351,767	392,482	391,728
10-60-14	Special Benefits & Allowances	3,960	3,440	8,200
10-60-15	Overtime	8,425	17,500	12,000
10-60-16	Uniforms	4,350	6,000	6,000
10-60-21	Memberships		450	450
10-60-23	Travel and Training	2,728	4,700	4,700
10-60-24	Office Supplies and Expenses	804	1,300	1,300
10-60-25	Small Equipment O&M	140		
10-60-28	Telecommunications	3,961	4,000	4,000
10-60-29	IT Software & Subscriptions	581	625	625
10-60-31	Professional and Technical	125	3,000	3,000
10-60-46	Services and Supplies	195	5,188	5,188
10-60-47	Fire Hydrant O&M	2,197	4,000	4,000
10-60-48	Small Equipment & Tools		2,300	2,300
10-60-50	Fleet Fuel	21,353	33,600	35,280
10-60-51	Fleet Repairs & Maintenance	6,273	14,700	14,700
10-60-52	Fleet Insurance	3,264	4,000	4,000
10-60-99	Charges for Services E/F	-815,600	-848,935	-891,381
Total Public Works:		274,616	401,902	381,417
Streets				
10-61-25	Equipment O&M	6,929	5,000	5,000
10-61-27	Utilities - Street Lights	57,940	57,480	58,630
10-61-31	Professional and Technical	5,018	6,020	1,000
10-61-40	Road Salt	2,924	21,218	21,855
10-61-42	Street Signs, Signals & Lights	19,884	15,000	5,150
10-61-47	Road Maintenance	5,083	26,953	28,301
Total Streets:		97,778	131,671	119,936
Parks & Open Spaces				
10-64-25	Equipment O&M	1,193	700	700
10-64-26	Building and Grounds O&M	2,918	6,860	6,860
10-64-27	Utilities	5,473	10,595	5,932
10-64-28	Telecommunications	120	2,000	
10-64-29	IT Software & Subscriptions		300	300

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
10-64-31	Landscape Maintenance Contract	173,289	181,776	190,514
10-64-42	Secondary Water Fees	21,879	22,176	31,093
10-64-43	Park Security	13,666	9,100	9,100
10-64-46	Services & Supplies	16,720	27,384	24,107
10-64-47	Playground Safety	4,175	13,800	24,800
10-64-97	Interfund Charges - EF utility	133,802	134,887	149,816
10-64-99	Charges for Services - E/F	-30,897	-32,368	-33,986
Total Parks & Open Spaces:		342,338	377,210	409,236
GENERAL FUND 10 Revenue Total:		5,363,662	4,906,186	5,218,572
GENERAL FUND 10 Expenditure Total:		5,355,529	4,906,186	5,218,572
Total GENERAL FUND 10:		8,133		

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Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
RECREATION FUND 12				
PROGRAM REVENUES				
12-30-30	Youth Basketball Revenue	6,893	6,815	6,815
12-30-31	Youth Baseball/Softball Revenu	7,474	5,750	5,500
12-30-33	Youth Football Revenue	8,101	9,800	9,800
12-30-35	Terrace Days Revenue	16,065	9,000	9,000
12-30-37	Soccer Program Revenue	6,005	5,300	5,300
Total PROGRAM REVENUES:		44,538	36,665	36,415
CONTRIBUTIONS & TRANSFERS				
12-31-40	Transfer in from General Fund	62,911	54,522	59,972
12-31-41	Use of Beginning Fund Balance		1,200	12,000
Total CONTRIBUTIONS & TRANSFERS:		62,911	55,722	71,972
PROGRAM EXPENDITURES				
12-40-11	Salaries and Wages	10,199	16,852	16,852
12-40-13	Employees Benefits	888	1,495	1,495
12-40-29	IT Software & Subscriptions	1,150	4,150	4,150
12-40-45	Baseball/Softball Program	7,453	9,880	9,880
12-40-49	Basketball Program	9,676	8,020	8,020
12-40-52	Football Program	28,013	12,910	24,910
12-40-57	Soccer Program	4,791	5,680	5,680
12-40-58	Terrace Days Event	32,788	33,400	37,400
Total PROGRAM EXPENDITURES:		94,958	92,387	108,387
RECREATION FUND 12 Revenue Total:		107,449	92,387	108,387
RECREATION FUND 12 Expenditure Total:		94,958	92,387	108,387
Total RECREATION FUND 12:		12,491		

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Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
REFUSE ENTERPRISE FUND 49				
NONOPERATING REVENUES				
49-36-10	Interest Earned	36,329	30,707	26,092
Total NONOPERATING REVENUES:		36,329	30,707	26,092
OPERATING REVENUES				
49-37-01	Late Fees/ Penalties	5,013	5,000	5,000
49-37-02	Misc. Revenue	2,210		2,000
49-37-20	Cart Fee	1,035	500	500
49-37-50	Refuse Service Charges	680,728	702,133	736,355
49-37-60	Recycle Second	1,561	1,200	1,500
Total OPERATING REVENUES:		690,546	708,833	745,355
CONTRIBUTIONS & TRANSFERS				
49-39-26	Chrg for Serv GF10 Nonoperatin	11,257	11,592	12,065
49-39-30	Use of Retained Earnings		27,825	29,216
Total CONTRIBUTIONS & TRANSFERS:		11,257	39,417	41,281
REFUSE OPERATING EXPENSES				
49-70-24	Office Supplies	119	500	500
49-70-28	Franchise Fee	20,411	21,064	22,091
49-70-29	IT Software & Subscriptions	200	500	500
49-70-30	Utility Billing & Notices	5,929	7,230	7,447
49-70-31	Professional and Technical	500	250	250
49-70-34	Waste Collection	333,966	364,834	388,500
49-70-35	Waste Disposal	175,832	192,045	192,045
49-70-46	Services and Supplies	27,706	27,825	29,216
49-70-47	Bad Debt	235		
49-70-71	Chrg for Serv GF10 Overhead	126,008	131,216	137,998
49-70-72	Chrg for Serv WF50	21,931	21,901	22,116
Total REFUSE OPERATING EXPENSES:		712,836	767,365	800,663
CONTRIBUTIONS & TRANSFERS				
49-75-08	Transfer out GF10 nonoperating	11,257	11,592	12,065
Total CONTRIBUTIONS & TRANSFERS:		11,257	11,592	12,065
REFUSE ENTERPRISE FUND 49 Revenue Total:		738,132	778,957	812,728
REFUSE ENTERPRISE FUND 49 Expenditure Total:		724,093	778,957	812,728
Total REFUSE ENTERPRISE FUND 49:		14,039		

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Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
WATER ENTERPRISE FUND 50				
WATER NONOPERATING REVENUES				
50-36-10	Interest Earned	223,823	107,957	108,307
50-36-40	Disposition of Assets	4,417		
Total WATER NONOPERATING REVENUES:		228,240	107,957	108,307
WATER OPERATING REVENUES				
50-37-01	Late Fees/ Penalties	13,905	14,000	14,000
50-37-02	Misc. Revenue	5,989	5,000	5,000
50-37-10	Water Service Charges	1,644,927	1,663,803	1,732,424
50-37-20	Water Setup Fees	4,943	5,000	5,000
50-37-70	Contract Water Charges	52,078	30,000	30,000
Total WATER OPERATING REVENUES:		1,721,842	1,717,803	1,786,424
CAPITAL CONTRIBUTIONS & TRANSF				
50-39-04	IRS BABs Interest Credit	3,572	2,193	1,862
50-39-10	Impact Fees	4,854	10,000	10,000
50-39-11	Chrg for Serv CPF55 Ser17 P&I	16,931	16,751	16,811
50-39-12	Chrg for Serv RF49 Ser17 P&I	21,931	21,901	22,116
50-39-13	Chrg for Serv CPF56 Ser17 P&I	33,863	33,503	33,623
50-39-16	Chrg for Serv SWF52 Ser17 P&I	50,794	50,254	50,434
50-39-18	Chrg for Serv SF51 Ser17 P&I	101,588	100,508	100,868
50-39-26	Chrg for Serv GF10 Nonoperatin	83,875	87,136	101,186
50-39-30	Use of Retained Earnings		1,674,795	17,122
Total CAPITAL CONTRIBUTIONS & TRANSF:		317,408	1,997,041	354,022
WATER OPERATING EXPENSES				
50-70-21	Memberships	1,671	1,800	1,800
50-70-23	Travel & Training	3,771	3,620	3,620
50-70-24	Office Supplies	240	825	825
50-70-25	Small Equipment O&M	65	1,500	1,500
50-70-27	Utilities	2,719	2,325	2,372
50-70-28	Franchise fees	49,248	49,914	51,973
50-70-29	IT Software & Subscriptions	16,736	36,759	37,897
50-70-30	Utility Billing & Notices	5,929	8,466	8,720
50-70-31	Professional and Technical	3,402	10,000	22,122
50-70-32	Weber Basin Water	312,280	355,126	405,096
50-70-35	S/O Wheeling Agreement		14,382	15,101
50-70-36	Line Maintenance & Repair	4,440	25,000	25,000
50-70-37	Valve Maintenance & Repair	26,094		
50-70-38	PRV Maintenance & Repair	11,771		
50-70-39	Water Sampling & Testing	7,090	7,000	7,000
50-70-42	Secondary Water Fees	3,661	4,593	5,052
50-70-46	Service & Supplies	4,925	35,000	15,000
50-70-47	Bad Debt	3,044		
50-70-50	Impact Fee Projects		10,000	10,000
50-70-52	Fleet Insurance	4,481	5,000	5,000
50-70-71	Chrg for Serv GF10 Overhead	554,457	577,005	602,981
50-70-95	Depreciation	398,070		

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Total WATER OPERATING EXPENSES:		1,414,091	1,148,315	1,221,059
WATER CAPITAL PROJECTS				
50-71-04	CW4 Adams Ave line replacment		100,776	61,224
50-71-21	CW21 AMI Meter Reading System	125		
50-71-33	CW33 4900S line repla 6" to 8"		168,042	197,958
50-71-34	CW34 Line replacement 4900S			181,092
50-71-54	CW54 Water Valves	4,269		
50-71-56	CW56 5350 S Waterline Replacem		380,415	
50-71-60	CW60 Refurbish Valves & PRVs		414,231	
Total WATER CAPITAL PROJECTS:		4,394	1,063,464	440,274
WATER CAPITAL EQUIPMENT				
50-73-01	Electronic Meters & Radios	9,102	650,261	60,000
50-73-02	Capital Equipment		246,960	25,000
50-73-03	Fleet Replacements	60	152,081	15,000
Total WATER CAPITAL EQUIPMENT:		9,162	1,049,302	100,000
WATER DEBT SERVICE				
50-74-02	Capital Lease 2021 Principal		88,924	
50-74-03	Capital Lease 2021 Interest	1,946	1,200	
50-74-20	Bond Series 2010B Principal		26,568	27,896
50-74-25	Bond Series 2010B Interest	7,188	6,266	5,320
50-74-29	Bond Series 2017 Interest	106,248	115,025	106,225
50-74-30	Bond Series 2017 Principal		220,000	230,000
Total WATER DEBT SERVICE:		115,382	457,983	369,441
CONTRIBUTIONS & TRANSFERS				
50-75-08	Transfer out GF10 nonoperating	83,875	87,136	101,186
50-75-09	Chrg for Serv DSF65 Ser2010B P	11,351	11,643	12,225
50-75-10	Chrg for Serv DSF65 Ser2010B I	3,150	2,746	2,331
50-75-11	Chrg for Serv SWF52 Ser2010B P	1,745	1,790	1,879
50-75-12	Chrg for Serv SWF52 Ser2010B I	484	422	358
Total CONTRIBUTIONS & TRANSFERS:		100,605	103,737	117,979
WATER ENTERPRISE FUND 50 Revenue Total:		2,267,489	3,822,801	2,248,753
WATER ENTERPRISE FUND 50 Expenditure Total:		1,643,634	3,822,801	2,248,753
Total WATER ENTERPRISE FUND 50:		623,855		

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Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
SEWER ENTERPRISE FUND 51				
SEWER NONOPERATING REVENUES				
51-36-10	Interest Earned	167,277	71,909	71,909
51-36-40	Disposition of Assets	3,406		
Total SEWER NONOPERATING REVENUES:		170,683	71,909	71,909
SEWER OPERATING REVENUES				
51-37-01	Late Fees/ Penalties	10,826	13,000	11,180
51-37-02	Misc. Revenue	5,231	5,000	5,000
51-37-30	Sewer Service Charges	1,475,310	1,522,543	1,603,221
51-37-40	Sewer Setup Fees	3,126	4,800	3,135
Total SEWER OPERATING REVENUES:		1,494,493	1,545,343	1,622,536
CAPITAL CONTRIBUTIONS & TRANSF				
51-39-04	IRS BABs Interest Credit	2,814	2,410	2,036
51-39-10	Impact Fees	1,599	9,000	9,000
51-39-25	Use of Retained Earnings		1,184,290	
51-39-26	Chrg for Services GF10 Nonoper	11,600	7,735	7,590
Total CAPITAL CONTRIBUTIONS & TRANSF:		16,013	1,203,435	18,626
SEWER OPERATING EXPENSES				
51-70-20	Memberships		650	
51-70-23	Travel and Training	700	1,250	1,000
51-70-24	Office Supplies	113	830	830
51-70-28	Franchise Fees	44,180	46,000	48,000
51-70-29	IT Software & Subscriptions	200	625	625
51-70-30	Utility Billing & Notices	5,929	8,228	9,051
51-70-31	Professional and Technical	1,100	11,000	11,000
51-70-33	Central Weber Sewer	585,023	611,000	650,163
51-70-36	Line Maintenance & Repair		10,000	10,000
51-70-46	Services and Supplies	13,738	25,000	15,000
51-70-47	Bad Debt	1,003		
51-70-50	Impact Fee Projects		9,000	9,000
51-70-51	Fleet Repairs & Maintenance	1,914	5,000	5,000
51-70-52	Fleet Insurance	4,086	1,500	4,500
51-70-71	Chrg for Serv GF10 Overhead	406,196	422,748	442,271
51-70-95	Depreciation	145,947		
Total SEWER OPERATING EXPENSES:		1,210,128	1,152,831	1,206,440
SEWER CAPITAL PROJECTS				
51-72-10	SS10 150E;5000-4900S LINE8-10"		100,000	202,912
51-72-18	SS18 LIN 500 W & 4525 S-4900 S		332,350	39,905
51-72-20	SS20 4450 S to 4475 S; 250 E		210,000	
51-72-22	SS22 300 W to 370 W; 4750 S		80,000	
51-72-23	SS23 5000 S Wash Blvd 300 W		225,000	
51-72-24	SS24 LINE 275,250,200 W		185,000	42,104

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
Total SEWER CAPITAL PROJECTS:			1,132,350	284,921
SEWER CAPITAL EQUIPMENT				
51-73-02	Capital Equipment		153,294	50,000
51-73-03	Fleet Replacements	772	75,006	10,000
Total SEWER CAPITAL EQUIPMENT:		772	228,300	60,000
SEWER DEBT SERVICE				
51-74-02	Capital Lease 2021 Principal		143,622	
51-74-03	Capital Lease 2021 Interest	3,142	1,939	
51-74-12	Bond Series 2010C Interest	4,328	3,757	3,173
51-74-14	Bond Series 2010C Principal		23,353	23,861
Total SEWER DEBT SERVICE:		7,470	172,671	27,034
CONTRIBUTIONS & TRANSFERS				
51-75-05	Chrg for Serv WF50 SER2017 P&I	101,588	100,508	100,868
51-75-08	Transfer out GF10 nonoperating	11,600	7,735	7,590
51-75-09	Chrg for Serv DSF65 Ser2010C I	3,638	3,158	2,668
51-75-10	Chrg for Serv DSF65 Ser2010C P	19,203	19,630	20,056
51-75-11	Chrg for Serv SWF52 Ser2010C I	560	486	410
51-75-12	Chrg for Serv SWF52 Ser2010C P	2,952	3,018	3,084
Total CONTRIBUTIONS & TRANSFERS:		139,541	134,535	134,676
SEWER ENTERPRISE FUND 51 Revenue Total:		1,681,188	2,820,687	1,713,071
SEWER ENTERPRISE FUND 51 Expenditure Total:		1,357,911	2,820,687	1,713,071
Total SEWER ENTERPRISE FUND 51:		323,277		

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Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
STORM WATER ENTERPRISE FUND 52				
STORM NONOPERATING REVENUES				
52-36-10	Interest Earned	117,800	40,426	46,598
52-36-40	Disposition of Assets	28,452		
Total STORM NONOPERATING REVENUES:		146,252	40,426	46,598
STORM OPERATING REVENUES				
52-37-01	Late Fees/ Penalties	4,451	5,000	5,000
52-37-10	Storm Water Service Charges	604,579	626,985	626,985
Total STORM OPERATING REVENUES:		609,030	631,985	631,985
CAPITAL CONTRIBUTIONS & TRANSF				
52-39-10	Impact Fees	1,607	5,000	5,000
52-39-17	Chrg for Serv WF50 Ser10B P&I	2,229	2,212	2,237
52-39-18	Chrg for Serv SF51 Ser10C P&I	3,512	3,504	3,494
52-39-26	Chrg for Serv GF10 Nonoperatin	27,070	28,424	28,975
52-39-30	Use of Retained Earnings		725,996	
Total CAPITAL CONTRIBUTIONS & TRANSF:		34,418	765,136	39,706
STORM WATER OPERATING EXPENSES				
52-70-21	Memberships		2,500	2,500
52-70-23	Travel and Training		1,200	1,200
52-70-24	Office Supplies	255	500	500
52-70-28	Franchise Fees	18,117	18,810	18,810
52-70-29	IT Software & Subscriptions	586	625	625
52-70-30	Utility Billing & Notices	5,929	8,337	8,587
52-70-31	Professional and Technical	2,486	13,450	5,000
52-70-35	Waste Disposal	2,301	2,000	2,000
52-70-39	Water Sampling & Testing	586	500	500
52-70-42	Secondary Water Fees	838	817	899
52-70-46	Services and Supplies	3,420	11,875	5,000
52-70-47	Bad Debt	1,086		
52-70-50	Impact Fee Projects		5,000	5,000
52-70-51	Fleet Repairs & Maintenance	1,186	3,500	3,500
52-70-52	Fleet Insurance	2,035	1,200	2,000
52-70-71	Chrg for Serv GF10 Overhead	344,596	359,230	374,101
52-70-95	Depreciation	85,822		
Total STORM WATER OPERATING EXPENSES:		469,243	429,544	430,222
STORM WATER CAPITAL PROJECTS				
52-71-07	SD6 REGIONAL DETENT BASIN		53,390	88,457
52-71-21	SD21 Intersection Drain Improv		180,865	28,123
52-71-27	SD27 Detention basin head gage		30,000	
52-71-28	SD28 Basin redesign 5000S 300W		231,624	56,347
52-71-29	SD29 5350 S; 125 E PVC 10" REP	629	191,428	
52-71-30	SD30 5000 SOUTH SD IMPROVEMENT		84,926	

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
Total STORM WATER CAPITAL PROJECTS:		629	772,233	172,927
STORM WATER CAPITAL EQUIPMENT				
52-73-02	Capital Equipment		33,950	20,000
52-73-03	Fleet Replacements	12	117,426	10,000
Total STORM WATER CAPITAL EQUIPMENT:		12	151,376	30,000
STORM WATER DEBT SERVICE				
52-74-12	Bond Series 2010BC Interest	1,043	908	768
52-74-14	Bond Series 2010BC Principal		4,808	4,963
Total STORM WATER DEBT SERVICE:		1,043	5,716	5,731
CONTRIBUTIONS & TRANSFERS				
52-75-05	Chrg for Serv WF50 SER2017 P&I	50,794	50,254	50,434
52-75-08	Transfer out GF10 nonoperating	27,070	28,424	28,975
Total CONTRIBUTIONS & TRANSFERS:		77,864	78,678	79,409
STORM WATER ENTERPRISE FUND 52 Revenue Total:		789,700	1,437,547	718,289
STORM WATER ENTERPRISE FUND 52 Expenditure Total:		548,791	1,437,547	718,289
Total STORM WATER ENTERPRISE FUND 52:		240,909		

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Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
PARKS & OPEN SPACE CIP FUND 53				
Revenues				
53-35-05	Impact Fees	5,479	5,000	5,000
53-35-14	Grant Revenue	103,230		
53-35-15	CDBG GRANT	206,044	240,378	
53-35-20	RAMP Tax Grant		500,000	191,800
53-35-50	Donations	6,077		
Total Revenues:		320,830	745,378	196,800
Contributions & Transfers				
53-36-20	Transfer in General Fund 10	215,000	128,530	
53-36-25	Transfer in from CIP Fund 55	360,000	310,529	200,000
53-36-27	Transfer in RDA Fund 70			650,000
53-36-90	Use of beginning fund balance		572,809	
Total Contributions & Transfers:		575,000	1,011,868	850,000
PARK CIP GENERAL EXPENDITURES				
53-70-04	Parking Lot & Sidewalk O&M	261	169,005	20,000
53-70-28	Capital Facilities Plan	15,683		
53-70-29	Water Conservation Projects		94,473	25,000
53-70-50	Impact Fee Projects		5,000	5,000
53-70-65	Budgeted Increase Fund Balance			442,668
Total PARK CIP GENERAL EXPENDITURES:		15,944	268,478	492,668
ROHMER PARK CIP				
53-71-15	PK15 Rohmer Park Improvements	323,464	10,000	
53-71-28	PK28 Pickleball Complex PhsI	3,630		
53-71-29	PK28 Pickleball Complex PhsII	7,548	94,378	
53-71-31	PK28 Pickleball Complex PhsIII	22,150	899,627	
53-71-32	PK28 Pickleball Complex PhsIV		136,976	323,344
53-71-52	PK52 North Entrance	6,619	128,907	
53-71-56	PK56 Little Rohmer Playground			111,395
Total ROHMER PARK CIP:		363,410	1,269,888	434,739
WRIGHT PARK CIP				
53-72-55	PK55 Wright Park Playground			119,393
Total WRIGHT PARK CIP:				119,393
LIONS PARK CIP				
53-73-01	PK10 Lions Park Improvements		18,000	
Total LIONS PARK CIP:			18,000	
VICTORY PARK CIP				
53-76-54	PK54 Victory Playground	196	200,880	

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	Total VICTORY PARK CIP:	196	200,880	
	PARKS & OPEN SPACE CIP FUND 53 Revenue Total:	895,830	1,757,246	1,046,800
	PARKS & OPEN SPACE CIP FUND 53 Expenditure Total:	379,550	1,757,246	1,046,800
	Total PARKS & OPEN SPACE CIP FUND 53:	516,280		

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Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
CAPITAL PROJECTS FUND 55				
Revenue				
55-38-05	Impact Fees - Police	80		
55-38-06	Impact Fees - Fire	140		
55-38-13	Disposition of Assets	137,534		
55-38-14	Grant Revenue	468,000		
Total Revenue:		605,754		
Contributions and Transfers				
55-39-25	Transfer in General Fund 10	1,039,879	81,120	485,758
55-39-43	Use of Fund Balance - Roads		1,293,981	
55-39-44	Use of Fund Balance - General		571,260	756,176
Total Contributions and Transfers:		1,039,879	1,946,361	1,241,934
Contributions & Transfers				
55-40-39	Charges for Services Water 50	16,931	16,751	16,811
55-40-44	Transfer to Capital Pjct Funds			300,000
55-40-46	Transfer to Parks CIP 53	360,000	310,529	200,000
Total Contributions & Transfers:		376,931	327,280	516,811
BUILDINGS CIP				
55-45-03	Parking Lot & Sidewalk O&M	25,121		
55-45-04	BM4		63,033	10,000
55-45-05	Fire/Senior Center Complex	19,917	21,100	10,000
55-45-06	City Hall	39,732	17,340	41,218
55-45-80	Public Works Facility		20,000	10,000
Total BUILDINGS CIP:		84,770	121,473	71,218
INFORMATION TECHNOLOGY CIP				
55-50-01	IT Replacements/Upgrades	10,430	55,333	36,000
Total INFORMATION TECHNOLOGY CIP:		10,430	55,333	36,000
NON-ROAD FLEET CIP				
55-60-01	Fleet Replacements Non-Streets	112,145	201,790	10,000
55-60-02	Equipment Non-Streets	653,645	1,240,485	607,905
Total NON-ROAD FLEET CIP:		765,790	1,442,275	617,905
CAPITAL PROJECTS FUND 55 Revenue Total:		1,645,633	1,946,361	1,241,934
CAPITAL PROJECTS FUND 55 Expenditure Total:		1,237,920	1,946,361	1,241,934
Total CAPITAL PROJECTS FUND 55:		407,713		

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Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
CAPITAL PROJECTS FUND ROADS 56				
INTERGOVERNMENTAL REVENUE				
56-33-31	Local Hwy County Sales Tax	162,541	165,405	165,405
56-33-35	Class "C" Road Funds	367,495	336,192	346,278
Total INTERGOVERNMENTAL REVENUE:		530,036	501,597	511,683
OTHER REVENUE				
56-36-10	Interest Earned	117,120	50,000	50,000
Total OTHER REVENUE:		117,120	50,000	50,000
OTHER REVENUE				
56-38-11	Disposition of Assets -Streets	65,926		
56-38-14	Grant Revenue	2,634,800		
Total OTHER REVENUE:		2,700,726		
Contributions and Transfers				
56-39-25	Transfer in from GF 10	222,143	219,319	107,557
56-39-27	Transfer in CIP 55			300,000
56-39-43	Use of Fund Balance - Roads		2,094,362	15,022
Total Contributions and Transfers:		222,143	2,313,681	422,579
ROAD CIP GENERAL EXPENDITURES				
56-40-25	Equipment O&M	16,721	38,756	51,000
56-40-31	Professional and Technical	1,042	1,500	
56-40-41	Charges for Services Water 50	33,863	33,503	33,623
56-40-42	Transfer to DSF 65	6,689	10,550	
Total ROAD CIP GENERAL EXPENDITURES:		58,315	84,309	84,623
ROAD MAINTENANCE CIP				
56-41-02	Road Maintenance	126,184	1,249,537	400,000
Total ROAD MAINTENANCE CIP:		126,184	1,249,537	400,000
ROAD FLEET CIP				
56-42-01	Road Fleet	24	139,160	10,000
56-42-02	Road Equipment	100,464	195,845	50,000
Total ROAD FLEET CIP:		100,488	335,005	60,000
ROAD (RE)CONSTRUCTION CIP				
56-43-07	RR8 4900S; 150E & 300W (CW34)		198,220	227,020
56-43-08	RR4F 300 West Road Project	2,900,233	585,896	
56-43-20	Sidewalks & Pedestrian Ramps	33,643	57,907	60,802
56-43-21	Pedestrian Sidewalk 600W 5100S	510	54,404	
56-43-28	RR28 5000 S; WASH-150E (CW59)		50,000	
56-43-29	RR29 5000S; 150E-300W (CW58)		50,000	151,817
56-43-30	RR30 5650S; 500W; 5700S		200,000	

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
	Total ROAD (RE)CONSTRUCTION CIP:	2,934,386	1,196,427	439,639
	CAPITAL PROJECTS FUND ROADS 56 Revenue Total:	3,570,025	2,865,278	984,262
	CAPITAL PROJECTS FUND ROADS 56 Expenditure Total:	3,219,374	2,865,278	984,262
	Total CAPITAL PROJECTS FUND ROADS 56:	350,651		

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Account Number	Account Title	2024-25 Prior year Actual	2025-26 Prior year Budget	2026-27 Current year Budget
DEBT SERVICE FUND 65				
Contributions and Transfers				
65-39-32	Chrg for Serv WF50 Ser10BC P&I	14,501	14,389	14,556
65-39-33	Chrg for Serv SF51 Ser10BC P&I	22,841	22,788	22,724
65-39-34	Chrg for Serv CPF56 ELSer2021	6,689	10,550	
Total Contributions and Transfers:		44,031	47,727	37,280
DEBT SERVICE				
65-40-54	Muni Equipment Lease Principal	6,461	10,409	
65-40-55	Muni Equipment Lease Interest	228	141	
65-40-58	Bond Princial Wtr Swr Ser10BC	30,554	31,273	32,281
65-40-59	Bond Interest Wtr Swr Ser10BC	6,788	5,904	4,999
Total DEBT SERVICE:		44,031	47,727	37,280
DEBT SERVICE FUND 65 Revenue Total:		44,031	47,727	37,280
DEBT SERVICE FUND 65 Expenditure Total:		44,031	47,727	37,280
Total DEBT SERVICE FUND 65:				