

Report Criteria:

Includes all accounts

Includes grand totals

Account Number	Account Title	2024-25 Pri Year 2 Actual	2025-26 Prior year Budget	2026-27 Budget
GENERAL FUND				
TAXES				
10-31-100	PROPERTY TAXES - CURRENT	359,319	356,570	359,282
10-31-200	PROPERTY TAX-DELINQUENT/PRIOR	21,022	35,000	35,000
10-31-300	GENERAL SALES & USE TAXES	978,098	985,000	985,000
10-31-400	FRANCHISE/MUN ENERGY SALES TAX	128,728	135,000	135,000
10-31-500	TELECOMMUNICATIONS TAX	14,180	14,000	14,000
10-31-600	TRANSIT TAX	87,552	86,000	86,000
10-31-700	FEE-IN-LIEU OF PROPERTY TAXES	30,620	30,000	30,000
10-31-800	TRANSIENT ROOM TAX	0	4,000	8,000
Total TAXES:		1,619,519	1,645,570	1,652,282
LICENSES AND PERMITS				
10-32-100	BUSINESS LICENSES	14,703	15,000	15,000
10-32-200	BUILDING PERMITS	22,919	115,000	100,000
Total LICENSES AND PERMITS:		37,622	130,000	115,000
INTERGOVERNMENTAL REVENUE				
10-33-400	POLICE GRANT	4,500	0	46,500
10-33-500	CLASS "C" ROAD FUND ALLOTMENT	132,794	131,000	131,000
10-33-600	STATE LIQUOR FUND ALLOTMENT	7,331	6,009	7,000
10-33-700	RESTAURANT TAX	107,600	100,000	115,000
10-33-800	R.A.P. TAX	60,330	263,762	0
10-33-900	GRANTS	6,000	497,205	415,915
Total INTERGOVERNMENTAL REVENUE:		318,555	997,976	715,415
CARES ACT/ARPA				
10-34-100	CARES ACT	0	0	0
10-34-200	ARPA- AMERICAN RESCUE PLAN ACT	112,410	0	0

Account Number	Account Title	2024-25 Pri Year 2 Actual	2025-26 Prior year Budget	2026-27 Budget
Total CARES ACT/ARPA:		112,410	0	0
FIESTA DAYS				
10-35-100	DEMOLITION DERBY	115,791	108,735	105,171
10-35-150	RODEOS	73,319	79,297	21,447
10-35-200	BULL WARS/BRONCS	18,625	0	54,374
10-35-250	CONCESSIONS	47,425	48,805	40,296
10-35-300	FUN RUN	0	0	0
10-35-350	SPONSORS	35,831	42,415	67,900
10-35-400	PRINCESS	670	610	610
10-35-600	VENDORS	3,880	9,930	5,020
10-35-650	MISCELLANEOUS	2,676	1,661	0
Total FIESTA DAYS:		298,216	291,453	294,818
OTHER REVENUE				
10-36-100	INTEREST EARNINGS (T-POOL)	226,437	190,000	200,000
10-36-200	INTEREST EARNED - ZIONS CHKING	395	275	300
10-36-250	INTEREST INCOME	0	0	0
10-36-275	INTEREST INCOME-LEASES	0	0	0
10-36-300	IMPACT FEES / PARKS	1,138	2,500	2,500
10-36-400	IMPACT FEES / ROADS	250	1,250	1,250
10-36-500	FINES	3,208	1,200	2,800
10-36-550	ENGINEERING FEE REIMBURSEMENT	7,904	65,000	100,000
10-36-575	SPECIAL EVENT REIMBURSEMENT	0	0	1,000
10-36-600	CUP/PLANNING FEES	18,527	17,550	30,000
10-36-650	PUBLIC WORKS MISCELLANEOUS	340	22,000	0
10-36-800	MISCELLANEOUS	5,836	5,000	5,000
10-36-825	PARKS MISCELLANEOUS	0	0	0

Account Number	Account Title	2024-25 Pri Year 2 Actual	2025-26 Prior year Budget	2026-27 Budget
10-36-900	PUBLIC PROPERTY RENTS	37,357	44,000	40,000
Total OTHER REVENUE:		301,391	348,775	382,850
SPECIAL REVENUES				
10-37-100	ROAD CUT/EXCAVATION BONDS	50	50	100
10-37-300	PARKING TICKETS/POLICE REPORTS	102	100	100
10-37-350	POLICE SALE OF ASSETS	0	12,000	0
10-37-500	HIGH STAR RANCH	0	0	0
10-37-700	CITY REVENUE LEASE / PURCHASE	0	0	0
10-37-900	OTHER FINANCING SOURCES (SSSD)	0	0	0
Total SPECIAL REVENUES:		152	12,150	200
CONTRIBUTIONS AND TRANSFERS				
10-38-300	CONTRIB FROM PRIVATE SOURCES	0	0	0
10-38-400	TRANSFERS FROM OTHER FUNDS	0	0	0
10-38-800	CLASS C ROAD FUND BALANCE APPR	0	0	0
10-38-900	FUND BALANCE APPROPRIATED	0	0	0
Total CONTRIBUTIONS AND TRANSFERS:		0	0	0
EXPENDITURES				
10-40-610	PRINCIPAL ON BONDS	0	0	0
10-40-620	INTEREST ON BONDS	0	0	0
10-40-640	RESTAURANT TAX EXPENDITURE	107,600	100,000	115,000
Total EXPENDITURES:		107,600	100,000	115,000
COUNCIL				
10-41-110	SALARIES - MAYOR & COUNCIL	34,443	34,000	42,000
10-41-111	WAGES - CITY RECORDER & CLERK	85,155	104,425	108,600
10-41-112	SALARIES - PLANNING COMMISSION	3,300	6,725	9,000
10-41-113	SALARY - PLANNER	31,564	40,500	43,660

Account Number	Account Title	2024-25 Pri Year 2 Actual	2025-26 Prior year Budget	2026-27 Budget
10-41-128	EMPL BENEFITS -MAYOR & COUNCIL	2,383	2,300	3,213
10-41-130	EMPL BENEFITS-RECORDER & CLERK	54,556	58,800	64,100
10-41-132	EMPL BENEFITS - PLANNING COMM.	253	550	750
10-41-134	EMPL BENEFITS-PLANNER	25,935	31,300	34,100
10-41-230	TRAVEL & MILEAGE - COUNCIL	1,079	1,200	1,200
10-41-240	TRAVEL & MILEAGE - CLERK/RECOR	2,168	3,100	2,500
10-41-250	SUPPLIES & MISC	32,814	50,000	60,000
10-41-255	TRAINING/DUES	3,188	4,100	4,000
10-41-260	OFFICE SUPPLIES	9,435	15,000	15,000
10-41-265	OFFICE UTILITIES	7,786	8,000	8,000
10-41-270	BANK SERVICE CHARGES	420	550	550
10-41-275	CREDIT CARD SERVICE CHARGE	11,330	13,500	13,500
10-41-280	CASELLE COMPUTER PROGRAM	2,733	3,700	4,000
10-41-290	MAG FEES	2,756	2,726	2,697
10-41-300	CODIFICATION	2,012	5,000	5,000
10-41-350	DONATION	2,476	2,808	3,000
10-41-660	CHRISTMAS DECORATIONS	1,489	1,300	2,000
10-41-750	CELL PHONES	1,603	1,500	1,500
Total COUNCIL:		318,879	391,084	428,370
CENTRAL PURCHASING				
10-44-340	ANNUAL AUDIT	25,025	27,000	28,000
10-44-410	INSURANCE & BONDS	26,981	30,000	30,000
10-44-430	ELECTIONS	180	4,000	200
Total CENTRAL PURCHASING:		52,187	61,000	58,200
CARES ACT/ARPA				
10-45-110	CARES ACT- SALARIES & WAGES	0	0	0

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10-45-130	CARES ACT- EMPLOYEE BENEFITS	0	0	0
10-45-250	CARES ACT-SUPPLIES & MISC.	0	0	0
10-45-370	CARES ACT- LOCAL GRANTS, SSSD	0	0	0
10-45-400	CARES ACT- ATTORNEY	0	0	0
10-45-500	ARPA-AMERICAN RESCUE PLAN ACT	112,410	0	0
Total CARES ACT/ARPA:		112,410	0	0
PROFESSIONAL SERVICES				
10-48-320	ARCHTICT	0	0	0
10-48-330	ENGINEER	125,920	215,000	200,000
10-48-340	WEBSITE	12,720	7,220	7,220
10-48-360	SURVEYOR	3,200	0	0
10-48-370	GRANTS	17,855	497,205	415,915
10-48-400	ATTORNEY	24,273	45,000	45,000
Total PROFESSIONAL SERVICES:		183,969	764,425	668,135
FIESTA DAYS				
10-50-100	DEMOLITION DERBY	1,502	20,000	18,500
10-50-150	RODEO	47,212	76,112	22,000
10-50-200	BULL WARS/BRONCS	111,811	0	21,600
10-50-250	CONCESSIONS	20,012	22,187	20,000
10-50-300	FUN RUN	0	0	0
10-50-350	CAR SHOW	4,891	5,000	5,000
10-50-375	QUEEN	1,319	1,200	1,200
10-50-400	PRINCESS	1,193	1,200	1,200
10-50-500	RODEO QUEEN	1,500	1,500	1,500
10-50-550	MELODRAMA	0	0	0
10-50-575	FIREWORKS	12,051	12,570	9,970

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10-50-600	ARENA/GROUNDS	28,033	25,000	25,000
10-50-625	PROFESSIONAL SERVICES	16,900	21,000	19,000
10-50-650	MISCELLANEOUS	40,355	70,000	70,000
10-50-700	PARADE	1,160	1,000	1,000
10-50-725	VOLUNTEER APPRECIATION	10,000	12,000	12,000
10-50-750	QUEEN SCHOLARSHIP	2,800	2,500	2,500
10-50-800	SALES AND USE TAX	14,314	15,462	15,000
Total FIESTA DAYS:		315,053	286,731	245,470
BUILDING AND GROUNDS				
10-51-250	SUPPLIES & MISCELLANEOUS	81,403	85,000	89,800
10-51-300	EVENT CENTER	11,930	14,700	17,700
10-51-520	IMPROVEMENTS TO BUILDINGS	118,062	150,000	150,000
10-51-560	SIDEWALKS	0	0	0
Total BUILDING AND GROUNDS:		211,394	249,700	257,500
POLICE DEPARTMENT				
10-54-110	SALARIES AND WAGES	258,177	285,000	446,240
10-54-130	EMPLOYEE BENEFITS	146,758	149,000	209,645
10-54-160	UNIFORM ALLOWANCE	1,351	1,950	1,950
10-54-230	TRAVEL & MILEAGE	3,862	2,200	2,200
10-54-250	SUPPLIES & MISCELLANEOUS	63,061	67,000	70,000
10-54-255	STATE LIQUOR FUND	5,908	6,009	7,000
10-54-540	EQUIPMENT	17,823	0	19,939
10-54-610	VEHICLE REPLACEMENT	56,855	0	55,061
10-54-720	POLICE GRANT	4,500	0	46,500
10-54-750	CELL PHONES	2,950	3,000	4,500

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Total POLICE DEPARTMENT:		561,246	514,159	863,035
BUILDING INSPECTION				
10-56-110	WAGES-BLDG INSPECTOR	24,296	45,000	80,000
10-56-111	WAGES-PLANNER/TREASURER	22,652	27,200	30,033
10-56-130	EMPL BENEFITS-INSPECTOR/TREAS.	8,755	10,300	14,400
10-56-134	EMPL BENEFITS - PLANNER	11,115	13,650	14,900
10-56-350	BUILDING PERMIT SURCHARGE FEES	180	1,000	1,000
Total BUILDING INSPECTION:		66,999	97,150	140,333
STREETS				
10-60-110	SALARIES AND WAGES	77,394	82,800	82,537
10-60-130	EMPLOYEE BENEFITS	44,286	51,900	60,500
10-60-160	UNIFORM ALLOWANCE	499	500	500
10-60-230	TRAVEL & MILEAGE	0	0	0
10-60-250	SUPPLIES & MISCELLANEOUS	6,687	15,000	20,000
10-60-400	SNOW REMOVAL	17,566	11,000	30,000
10-60-510	STREET IMPACT FEE	2,296	101,028	10,144
10-60-530	ROAD REPAIRS	89	200,000	200,000
10-60-555	EQUIPMENT - ROADS	5,599	0	0
10-60-560	STREET LIGHTS	13,589	13,000	14,400
10-60-570	TRAINING / CONFERENCES	0	0	0
10-60-750	CELL PHONES	434	460	510
Total STREETS:		168,440	475,688	418,591
CLASS "C" ROADS				
10-61-550	CLASS "C" ROADS	0	150,000	150,000

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Total CLASS "C" ROADS:		0	150,000	150,000
PARKS				
10-64-110	SALARIES AND WAGES	77,394	82,800	82,537
10-64-130	EMPLOYEE BENEFITS	44,286	51,900	60,500
10-64-160	UNIFORM ALLOWANCE	499	500	500
10-64-230	TRAVEL & MILEAGE	0	0	0
10-64-250	SUPPLIES & MISCELLANEOUS	21,363	30,000	30,000
10-64-510	PARK IMPACT FEE	7,740	80,919	10,951
10-64-540	EQUIPMENT REPLACEMENT	0	0	0
10-64-750	CELL PHONES	434	460	510
10-64-800	R.A.P. TAX	60,597	263,762	0
10-64-900	PARK CLEANING DEPOSIT REFUND	0	0	0
Total PARKS:		212,314	510,341	184,998
PUBLIC WORKS				
10-70-250	SHOP SUPPLIES	18,056	20,000	20,000
10-70-350	EQUIPMENT MAINTENANCE	20,360	30,000	30,000
10-70-450	TOOLS	2,504	2,500	2,500
10-70-540	VEHICLE REPLACEMENT	20,883	53,334	129,400
10-70-550	UTILITIES	7,447	8,550	8,550
10-70-720	CAPITAL OUTLAY	0	0	0
10-70-950	HIGH STAR RANCH	0	0	0
Total PUBLIC WORKS:		69,249	114,384	190,450
CONTRIBUTIONS & TRANSFERS OUT				
10-81-710	TRANSFERS TO CAPITAL PROJECTS	0	0	0
10-81-720	CONTRIBUTIONS TO OTHER FUNDS	0	0	0
10-81-730	TRANSFER TO ENTERPRISE FUND	3,705	4,336	4,608

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10-81-800	BUDGETED INCREASE CLASS C ROAD	0	0	0
10-81-900	APPROPRIATED FUND BALANCE	0	-293,074	-564,125
Total CONTRIBUTIONS & TRANSFERS OUT:		3,705	-288,738	-559,517
GENERAL FUND Revenue Total:		2,687,866	3,425,924	3,160,565
GENERAL FUND Expenditure Total:		2,383,443	3,425,924	3,160,565
Total GENERAL FUND:		304,423	0	0

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CAPITAL PROJECTS FUND				
REVENUE				
40-38-100	INTEREST INCOME - MONEY MARKET	6,550	5,700	5,700
40-38-900	TRANSFER FROM GENERAL FUND	0	0	0
Total REVENUE:		6,550	5,700	5,700
EXPENDITURES				
40-41-400	TRANSFER TO WATER FUND	0	0	0
40-41-500	TRANSFER TO SEWER FUND	0	0	0
40-41-600	TRANSFER TO GENERAL FUND	0	0	0
40-41-700	BUILDING PURCHASE/CAPITAL IMP.	0	0	0
40-41-950	HIGH STAR RANCH	0	0	0
Total EXPENDITURES:		0	0	0
CAPITAL PROJECTS FUND Revenue Total:		6,550	5,700	5,700
CAPITAL PROJECTS FUND Expenditure Total:		0	0	0
Total CAPITAL PROJECTS FUND:		6,550	5,700	5,700

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WATER FUND				
REVENUES				
51-30-100	WATER FEES	542,535	692,000	666,163
51-30-200	CONNECTION FEES	767	3,930	3,930
51-30-400	WATER SHARES PURCHASE	0	0	0
51-30-600	IMPACT FEES	2,200	11,000	11,000
Total REVENUES:		545,502	706,930	681,093
INTERGOVERNMENTAL REVENUE				
51-33-400	CDBG GRANT	0	0	0
51-33-500	W.R. ESCROW	0	0	0
51-33-600	CDBG GRANT - WATER LINE	0	0	0
Total INTERGOVERNMENTAL REVENUE:		0	0	0
OTHER REVENUE				
51-36-100	INTEREST EARNINGS (T-POOL)	2,193	1,900	2,000
51-36-250	ARPA- AMERICAN RESCUE PLAN ACT	117,781	0	0
51-36-600	INTEREST 2006 WATER LINE BOND	0	0	0
51-36-700	CONTRIBUTED REVENUE	0	0	0
51-36-800	MISCELLANEOUS	9,286	17,900	5,000
51-36-950	TRANSFER FROM OTHER FUNDS	3,705	4,336	4,608
Total OTHER REVENUE:		132,965	24,136	11,608
EXPENDITURES				
51-40-110	SALARIES AND WAGES	113,265	114,700	110,285
51-40-130	EMPLOYEE BENEFITS	61,394	68,000	82,650
51-40-140	PENSION EXPENSE	5,925	2,000	2,000
51-40-160	UNIFORM ALLOWANCE	499	500	500
51-40-230	TRAVEL & MILEAGE	0	2,000	2,400
51-40-250	SUPPLIES	114,014	125,000	140,000

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51-40-270	UTILITIES	1,693	2,200	2,200
51-40-280	CASELLE COMPUTER PROGRAM	2,733	3,700	4,000
51-40-300	ELECTRICITY	30,207	28,600	30,000
51-40-330	ENGINEER	9,575	12,000	12,000
51-40-340	ATTORNEYS	0	0	0
51-40-410	INSURANCE & BONDS	6,887	8,473	9,000
51-40-500	ARPA-AMERICAN RESCUE PLAN ACT	0	0	0
51-40-510	WATER IMPACT FEE	0	0	0
51-40-520	RENT - CITY BUILDING	4,000	4,000	4,000
51-40-540	VEHICLE REPLACEMENT	4,599	53,334	89,400
51-40-550	W.R. ESCROW	0	0	0
51-40-560	DEPRECIATION	187,169	196,000	200,000
51-40-565	LOSS ON SALE OF ASSETS	0	0	0
51-40-570	TRAINING / CONFERENCES	0	590	700
51-40-600	CDBG GRANT - WATER LINE	0	0	0
51-40-610	PRINCIPAL ON BONDS	0	0	0
51-40-620	INTEREST ON BONDS	19,915	18,743	16,328
51-40-630	WATER SOURCE IMPROVEMENTS	0	200,000	0
51-40-700	WATER SHARE PURCHASES	0	0	0
51-40-750	CELL PHONES	434	460	510
Total EXPENDITURES:		562,311	840,300	705,973
WATER FUND Revenue Total:		678,467	731,066	692,701
WATER FUND Expenditure Total:		562,311	840,300	705,973
Total WATER FUND:		116,156	-109,234	-13,272

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SEWER FUND				
REVENUES				
52-30-100	SEWER FEES	293,978	534,600	571,000
52-30-200	CONNECTION FEES	500	2,500	2,500
52-30-600	IMPACT FEES	2,200	11,000	11,000
Total REVENUES:		296,678	548,100	584,500
INTERGOVERNMENTAL REVENUE				
52-33-500	CDBG	0	350,000	350,000
Total INTERGOVERNMENTAL REVENUE:		0	350,000	350,000
OTHER REVENUE				
52-36-100	INTEREST EARNINGS (T-POOL)	10,479	9,100	9,200
52-36-700	CONTRIBUTED REVENUE	0	0	0
52-36-800	MISCELLANEOUS	2,500	4,323	0
52-36-850	SPECIAL SEWER FUND	5,000	10,000	20,000
52-36-900	TRANSFER FROM GENERAL FUND	0	0	0
52-36-950	TRANSFER FROM CAPITAL PROJECTS	0	0	0
Total OTHER REVENUE:		17,979	23,423	29,200
EXPENDITURES				
52-40-110	SALARIES AND WAGES	113,253	114,700	110,285
52-40-130	EMPLOYEE BENEFITS	61,384	68,000	82,650
52-40-140	PENSION EXPENSE	5,925	2,000	2,000
52-40-160	UNIFORM ALLOWANCE	499	500	500
52-40-230	TRAVEL & MILEAGE	0	0	1,000
52-40-250	SUPPLIES	80,998	80,000	80,000
52-40-270	UTILITIES	1,087	1,300	1,300
52-40-280	CASELLE COMPUTER PROGRAM	2,733	3,700	4,000
52-40-300	ELECTRICITY	44,297	42,500	42,500

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52-40-330	ENGINEER	5,922	8,000	8,000
52-40-410	INSURANCE & BONDS	3,166	3,800	4,500
52-40-510	SEWER IMPACT FEE	208	128,520	78,367
52-40-520	RENT - CITY BUILDING	4,000	4,000	4,000
52-40-540	VEHICLE REPLACEMENT	4,599	53,334	89,400
52-40-550	SEWER LAGOON IMPROVEMENTS	0	0	0
52-40-560	DEPRECIATION	92,945	96,000	99,000
52-40-565	LOSS ON SALE OF ASSETS	0	0	0
52-40-570	TRAINING / CONFERENCES	0	975	1,000
52-40-610	PRINCIPAL ON BONDS	0	0	0
52-40-620	INTEREST	0	0	0
52-40-640	CDBG	0	350,000	350,000
52-40-750	CELL PHONES	434	460	510
Total EXPENDITURES:		421,451	957,789	959,012
SEWER FUND Revenue Total:		314,656	921,523	963,700
SEWER FUND Expenditure Total:		421,451	957,789	959,012
Total SEWER FUND:		-106,795	-36,266	4,688
Grand Totals:		320,334	-139,800	-2,884

Report Criteria:

Includes all accounts

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