

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

GENERAL FUND
BUDGET REVENUE ESTIMATES

CODE DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
3110 Property taxes - current	755,751	808,101	1,025,306	1,035,529	1,035,529	1,087,305	1,087,305	
3115 Fee in lieu	48,557	50,707	59,534	55,000	65,722	55,000	55,000	
3120 Property taxes - delinquent	4,526	8,753	21,542	15,000	20,322	15,000	15,000	
3130 General sales taxes	2,028,140	2,182,052	2,297,276	2,500,000	2,521,532	2,600,000	2,600,000	
3140 Franchise taxes	54,040	49,088	44,562	55,000	53,065	55,000	55,000	
3145 Energy sales & use tax	971,192	351,820	312,002	400,000	269,834	350,000	350,000	
3150 Mass Transit Tax	311,814	279,458	313,245	350,000	359,223	360,000	360,000	
3155 Transient Room Tax	0	0	954	5,000	4,317	5,000	5,000	
3210 Business licenses	22,101	22,648	28,035	28,000	26,699	28,000	28,000	
3221 Building permits	74,472	65,382	53,369	50,000	51,307	50,000	50,000	
3225 Animal licenses	10,758	9,372	10,343	11,000	8,526	11,000	11,000	
3340 State, County & Federal grants	656,904	245,365	568,405	650,000	246,494	500,000	500,000	
3342 ARPA	510,032	0	0	0	0			
3356 Class C Road allotment	716,387	1,141,739	1,034,354	1,200,000	1,073,265	1,100,000	1,100,000	
3413 Zoning & subdivision fees	55,000	95,387	136,935	50,000	60,744	50,000	50,000	
3415 Sale of maps & publications	56	288	113	500	187	500	500	
3422 Special protective services	144,649	162,612	156,039	195,000	265,890	502,500	502,500	
3431 Street, sidewalk & Curb					11,862			
3440 Solid waste collection	1,041,783	1,050,968	1,133,540	1,200,000	1,210,943	1,250,000	1,250,000	
3441 Emergency Medical Services	187,027	203,029	207,074	210,000	209,723	215,000	215,000	
3442 Ambulance Revenue						120,000	120,000	
3455 Animal control fees	1,375	25	3	100	34	100	100	
3473 Recreation	15,986	18,656	19,728	20,000	59,738	65,000	65,000	
3474 Community Progress activities	4,000	4,000	150	4,000	100	4,000	4,000	
3475 Youth Council activities	3,819	5,192	6,934	3,000	5,772	5,000	5,000	
3476 Library use fees	58,424	63,383	68,585	100,000	100,516	100,000	100,000	
3477 Road impact fees	37,392	34,276	40,508	23,400	37,392	23,400	23,400	
3479 Parks impact fees	210,615	197,313	133,020	177,400	113,067	121,935	121,935	
3480 Cemetery	63,650	100,050	95,090	90,000	69,750	90,000	90,000	
3490 Miscellaneous	20,925	140,655	208,209	100,000	51,840	100,000	100,000	
3510 Court fines	108,540	99,056	127,578	110,000	118,325	115,000	115,000	
3512 Library fines	5,224	5,582	5,795	6,500	5,224	6,500	6,500	
3513 Parking tickets	785	955	785	950	4,815	2,000	2,000	
3610 Interest earnings	108,754	124,309	95,155	100,000	60,764	67,000	67,000	
3620 Building & facility rents	61,805	73,909	88,172	90,000	86,696	90,000	90,000	
3622 Library room rental	0	5	130	100	25	100	100	
3640 Sale of Fixed Assets	0	10,600	55,720	10,000	30,202	10,000	10,000	
3650 Sale of materials & supplies	13,525	10,711	2,629	3,000	2,869	3,000	3,000	
3651 Sale of library materials	1,659	2,323	2,093	2,000	2,335	2,000	2,000	
3652 Library copy & laminating fees	1,888	2,247	2,256	2,000	2,408	2,000	2,000	
3869 Contributions	118	0	0	0	0			
3870 Contributions - private Senior Citize	7,149	7,061	11,149	10,000	14,936	10,000	10,000	
3871 Contributions - sr. citizen trips	731	275	2,171	5,000	2,457	5,000	5,000	
3872 Contribution - Library	4,745	625	0	1,000		1,000	1,000	
3874 Contributions - Elite Hall	5000	0	0	1,000	100	1,000	1,000	
3875 Contributions - Museum	24,995	13,785	36,583	10,000	18,170	10,000	10,000	
3876 Contributions - Misc.	1,403	9,625	10,010	7,000	12,107	7,000	7,000	
3891 Trans from desig funds (FD)	0	0	0	22,400				
3893 Trans from gen fund unapp	0	0	0	2,068,621		2,675,275	1,595,175	
Total General Fund Revenues	8,355,696	7,651,387	8,415,081	10,977,500	8,294,826	11,870,615	10,790,515	0

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

GENERAL FUND
BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
4110	Council	40,679	39,456	39,567	47,250	41,760	44,270	44,270	
4120	J.P. Court	120,257	77,628	90,213	134,100	108,224	108,450	108,450	
4130	Mayor	28,551	10,047	9,864	30,050	12,277	27,250	27,250	
4140	Administration	205,185	160,667	195,353	257,000	215,486	261,500	261,500	
4150	Non-Departmental	14,623	15,096	13,647	18,700	19,043	19,350	19,350	
4160	General Buildings	270,213	152,614	150,019	1,029,600	315,956	525,600	525,600	
4170	Election	128	23,232	0	29,000	24,803	500	500	
4180	Planning Commission	68,524	122,523	160,038	434,500	365,753	421,950	421,950	
4210	Law Enforcement	295,254	295,254	295,254	315,900	315,900	338,400	338,400	
4212	Emergency Management Services	162,075	156,239	184,700	205,700	204,517	103,800	103,800	
4215	First Responders	23,600	38,407	46,492	62,100	65,403	1,262,600	1,262,600	
4220	Fire Department	122,564	293,535	219,408	593,460	602,840	469,000	469,000	
4253	Animal Control	40,534	22,634	20,811	53,670	24,985	55,520	55,520	
4410	Roads	1,458,336	2,170,631	2,357,534	3,173,400	2,481,881	3,057,400	2,616,900	
4420	Solid Waste	935,998	922,777	1,002,295	1,112,000	1,053,965	1,175,000	1,175,000	
4440	Shop	32,730	77,966	5,200	28,400	26,229	13,950	13,950	
4510	Parks	732,920	775,662	1,091,055	1,705,400	1,577,598	1,897,100	1,247,100	
4550	Engineering	44,368	26,804	58,559	113,000	84,832	110,900	111,400	
4561	Recreation	38,122	48,579	87,837	204,720	182,547	309,020	286,020	
4562	Museum	105,447	102,811	96,425	124,950	117,425	134,800	134,800	
4563	Youth Council	11,026	9,095	11,609	11,550	9,550	11,550	11,550	
4564	Senior Citizens	130,877	118,602	116,203	156,700	141,205	164,500	197,400	
4580	Library	402,261	405,042	415,380	468,000	461,363	632,155	632,155	
4590	Cemetery	575,120	176,178	120,952	155,900	188,913	161,550	161,550	
4620	Community Progress	413,212	375,716	424,880	512,450	533,092	564,500	564,500	
4700	Contribution-Debt Services	0	0	0	0	0	0	0	
4800	Contribution to Capital Proj	0	0	700,000	0	312,699	0	0	
4900	Transfer to Enterprise Funds	0	510,032	0	0	0	0	0	
5000	Transfer to Electric Funds	1,500,000	0	0	0	0	0	0	
Total GF Expenditures		7,772,604	7,127,227	7,913,295	10,977,500	9,488,246	11,870,615	10,790,515	0
Surplus		583,092	524,160	501,786	0	(1,193,420)	0	0	0
Totals		8,355,696	7,651,387	8,415,081	10,977,500	8,294,826	11,870,615	10,790,515	0

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

CITY COUNCIL

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	30,000	30,000	30,000	33,000	30,000	30,000	30,000	
130	Employee benefits	2,891	2,641	2,295	3,100	3,100	3,100	3,100	
230	Travel & meetings	7,343	6,307	6,445	10,000	7,500	10,000	10,000	
510	Insurance	404	415	532	550	560	570	570	
610	Miscellaneous	41	94	295	600	600	600	600	
Total Council		40,679	39,457	39,567	47,250	41,760	44,270	44,270	0

J.P. COURT

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	82,570	49,908	60,161	96,300	70,000	69,000	69,000	
115	Overtime	0	0	0	100	100	1,000	1,000	
130	Employee benefits	19,985	8,803	9,298	12,300	10,500	10,500	10,500	
210	Books, subs & memberships	119	1,069	1,148	1,400	1,205	1,400	1,400	
230	Travel & training	3,208	2,149	1,840	4,000	4,000	4,000	4,000	
240	Office supplies & expense	1,356	1,911	1,053	1,500	2,150	1,500	1,500	
250	Equipment supplies & maint	4,069	823	2,031	2,400	2,400	2,400	2,400	
280	Telephone	520	365	220	1,000	250	1,000	1,000	
310	Attorney fees	0	0	1,450	0	2,000	2,000	2,000	
510	Insurance	807	829	1,063	1,100	1,119	1,150	1,150	
610	Miscellaneous supplies	0	0	314	0	500	500	500	
620	Witness, jury & bailiff fees	7,622	11,771	11,636	14,000	14,000	14,000	14,000	
740	Equipment	0	0	0	0	0	0	0	
Total J.P. Court		120,256	77,628	90,214	134,100	108,224	108,450	108,450	0

MAYOR

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	21,165	5,136	5,428	18,400	6,000	19,600	19,600	
130	Employee benefits	2,573	591	566	5,600	1,000	1,600	1,600	
210	Books, subs & memberships	350	350	350	500	500	500	500	
230	Travel & meetings	4,189	3,655	3,087	4,500	3,644	4,500	4,500	
240	Office supplies & expense	44	38	68	100	100	100	100	
280	Telephone	10	30	30	50	0	50	50	
510	Insurance	213	218	280	300	294	300	300	
610	Miscellaneous	7	29	55	600	739	600	600	
Total Mayor		28,551	10,047	9,864	30,050	12,277	27,250	27,250	0

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

ADMINISTRATION

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	101,258	63,397	68,858	134,900	94,000	128,500	128,500	
115	Overtime	2,554	5,004	7,145	6,000	7,500	6,000	6,000	
130	Employee Benefits	39,172	24,550	22,662	32,200	31,000	42,000	42,000	
210	Books, subs & memberships	398	345	555	1,000	700	1,000	1,000	
220	Public notices	213	39	551	1,000	500	500	500	
230	Travel & training	2,177	1,684	4,581	2,500	4,700	4,500	4,500	
240	Office supplies & expense	7,386	7,208	9,387	6,500	6,200	6,500	6,500	
250	Equipment supplies & maint	4,441	4,357	6,329	6,500	6,500	6,500	6,500	
280	Telephone	2,107	2,275	2,919	2,500	2,900	3,000	3,000	
285	Internet service			0	1,000	0	0	0	
310	Professional services	42,324	49,171	67,180	60,000	58,500	60,000	60,000	
510	Insurance & bonds	1,794	1,842	2,363	2,400	2,486	2,500	2,500	
610	Miscellaneous	1,362	795	2,824	500	500	500	500	
740	Equipment supplies & maint	0	0	0	0	0	0	0	
Total Administration		205,186	160,667	195,354	257,000	215,486	261,500	261,500	0

NON-DEPARTMENTAL

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
210	Memberships	4,902	5,735	6,240	6,500	6,634	7,000	7,000	
220	Public notices	4,720	4,181	6,407	7,000	7,056	7,000	7,000	
310	Professional services	5,000	5,181	1,000	5,000	5,060	5,000	5,000	
510	Insurance & bonds	0	0	0	200	293	350	350	
610	Miscellaneous								
Total Non-Departmental		14,622	15,097	13,647	18,700	19,043	19,350	19,350	0

GENERAL BUILDINGS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	13,356	10,270	13,175	42,400	35,000	31,000	31,000	
115	Overtime	6	0	0	0	200	1,000	1,000	
130	Employee benefits	0	0	0	0	0	0	0	
250	Equipment supplies & maint	4,562	2,956	1,514	16,700	15,000	12,500	12,500	
260	Bldg & grnds supplies & maint	1,989	363	82	2,000	500	2,000	2,000	
261	CVC/Elite hall cleaning	28,403	29,523	25,541	35,000	39,988	45,000	45,000	
270	Utilities	0	0	0	0	0	0	0	
280	Telephone	4,552	7,218	7,045	13,000	7,275	13,000	13,000	
310	Contract Services	0	0	0	0	0	0	0	
510	Insurance	0	1,014	3,008	6,000	3,000	6,000	6,000	
610	Miscellaneous supplies	12,026	8,162	10,470	10,500	11,012	11,100	11,100	
620	Miscellaneous services	85	9	105	1,000	116	1,000	1,000	
720	Building Improvements	360	2,187	4,350	3,000	3,865	3,000	3,000	
740	Equipment	204,874	90,912	84,729	900,000	200,000	400,000	400,000	
Total General Buildings		270,213	152,614	150,019	1,029,600	315,956	525,600	525,600	0

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

ELECTIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
220	Public notices	128	53	0	500		500	500	
240	Election supplies	0	23,179	0	25,000	24,803	0	0	
620	Election services	0	0	0	3,500		0	0	
	Total Election	128	23,232	0	29,000	24,803	500	500	0

PLANNING COMMISSION

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salary & wages	44,486	41,494	72,537	158,600	117,536	181,000	181,000	
115	Overtime		849	5,970	2,000	17,941	21,000	21,000	
130	Employee benefits	15,504	16,244	29,612	75,000	51,310	81,000	81,000	
210	Books, subs & memberships	0	0	920	1,000	950	1,000	1,000	
220	Public notices	35	39	628	1,000	384	1,000	1,000	
230	Travel & training	1,563	2,205	1,456	3,000	2,886	3,000	3,000	
240	Office supplies & expense	157	142	534	200	274	200	200	
250	Equipment supplies & maint	1,559	1,542	4,835	2,000	1,332	2,000	2,000	
280	Telephone	691	539	624	800	640	800	800	
310	Professional services	3,862	58,784	34,172	190,000	171,576	130,000	130,000	
510	Insurance	667	685	879	900	924	950	950	
610	Miscellaneous			9		0	0	0	
720	Building Remodel			7,862		0	0	0	
	Total Planning Commission	68,524	122,523	160,038	434,500	365,753	421,950	421,950	0

LAW ENFORCEMENT

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
310	Contract services	295,254	295,254	295,254	315,900	315,900	338,400	338,400	
311	Liquor patrol								
	Total Law Enforcement	295,254	295,254	295,254	315,900	315,900	338,400	338,400	0

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

EMERGENCY MANAGEMENT SERVICES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Salary & Wages	854	0	0	5,900	3,000	0	0	
130	Employee benefits	104	0	0	1,000	1,000	0	0	
220	Public Notices	0	0	0	100	100	100	100	
230	Travel & training	3,506	2,471	627	1,000	1,000	1,000	1,000	
240	Office supplies & expense	0	28	0	200	150	200	200	
250	Equipment supplies & maint	2,421	1,777	4,360	2,100	3,881	2,100	2,100	
310	Professional services	155,056	150,525	179,379	190,000	190,000	100,000	100,000	
510	Insurance	134	138	177	200	186	200	200	
610	Miscellaneous	0	0	156	200	200	200	200	
740	Equipment	0	1,301	0	5,000	5,000	0	0	
Total First Responders		162,075	156,240	184,699	205,700	204,517	103,800	103,800	0

FIRST RESPONDERS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salary & wages	7,758	23,136	22,533	30,000	31,465	517,500	517,500	
116	Standby Time	0	0	0	0	2,426	30,000	30,000	
130	Employee benefits	1,152	2,607	1,367	2,800	5,000	242,000	242,000	
210	Books, subs & memberships	0	0	0	200	100	200	200	
230	Travel & training	8,150	2,832	7,576	10,800	9,500	10,000	10,000	
240	Office supplies & expense	65	0	0	150	150	500	500	
250	Equipment supplies & maint	2,537	205	6,820	6,500	6,000	40,000	40,000	
280	Telephone	180	0	0	1,200	600	7,400	7,400	
310	Professional services	190	190	199	300	300	53,000	53,000	
510	Insurance	3,569	3,665	4,701	4,750	4,462	10,000	10,000	
610	Miscellaneous	0	0	339	400	400	2,000	2,000	
740	Equipment	0	5,773	2,958	5,000	5,000	350,000	350,000	
Total First Responders		23,601	38,408	46,493	62,100	65,403	1,262,600	1,262,600	0

FIRE DEPARTMENT

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	38,134	39,432	65,200	80,000	93,879	201,000	201,000	
116	On-Call	0	0	0	0	18,775	20,000	20,000	
130	Employee benefits	3,915	3,143	5,345	7,500	8,388	97,000	97,000	
210	Books, subs & memberships	372	1,076	1,569	1,000	1,647	1,000	1,000	
220	Public notices	0	0	0	0	0	0	0	
230	Travel & training	7,950	14,076	12,567	15,000	26,945	15,000	15,000	
240	Office supplies & expense	547	102	118	500	220	500	500	
250	Equipment supplies & maint	32,540	40,340	41,419	30,000	28,000	83,000	83,000	
260	Building maintenance	2,085	6,606	2,433	2,500	3,888	2,500	2,500	
270	Utilities	14,260	9,300	2,442	9,000	6,180	4,000	4,000	
280	Telephone	3,112	1,382	661	2,500	3,500	3,500	3,500	
285	Internet service	0	0	0	1,600	0	5,000	5,000	
310	Professional services	1,620	59,320	52,745	200,000	171,347	10,000	10,000	
510	Insurance	17,026	17,483	22,427	22,500	24,078	25,000	25,000	
610	Miscellaneous	1,002	518	1,741	1,500	1,500	1,500	1,500	
720	Building improvements	0	0	0	0	0	0	0	
740	Equipment	0	100,756	10,743	219,860	214,493	0	0	
Total Fire Department		122,563	293,534	219,410	593,460	602,840	469,000	469,000	0

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

ANIMAL CONTROL

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	30,107	18,575	17,981	39,700	20,500	41,000	41,000	
130	Employee benefits	2,871	1,635	1,375	3,450	2,000	4,000	4,000	
210	Memberships	0	0	0	80	80	80	80	
220	Public notices	0	0	0	100	100	100	100	
230	Travel & training	3,752	560	0	3,500	100	3,500	3,500	
250	Equipment supplies & maint	8	99	226	1,000	500	1,000	1,000	
260	Pound Equ	0	0	0	0	0	0	0	
270	Utilities	0	0	0	0	0	0	0	
280	Telephone	640	560	480	1,000	640	1,000	1,000	
310	Professional services	2,583	80	0	3,500	250	3,500	3,500	
480	Special departmental supplies	215	256	277	350	310	350	350	
510	Insurance	357	367	470	500	495	500	500	
610	Miscellaneous	0	289	0	0	0	0	0	
620	Miscellaneous services	0	214	0	490	10	490	490	
720	Buildings	0	0	0	0	0	0	0	
740	Equipment	0	0	0	0	0	0	0	
Total Animal Control		40,533	22,635	20,809	53,670	24,985	55,520	55,520	0

ROADS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	94,658	95,025	58,448	97,000	85,000	109,000	109,000	
115	Overtime	17,564	16,512	11,761	10,000	4,131	10,000	10,000	
120	Seasonal/temporary employees	6,179	0	0	9,000	0	41,000	41,000	
130	Employee benefits	42,545	41,956	23,790	36,800	25,970	54,500	44,000	
230	Travel & training	129	0	0	2,000	1,100	2,000	2,000	
240	Office supplies & expense	0	35	0	100	95	100	100	
250	Equipment supplies & maint	54,788	48,567	68,040	45,000	39,129	45,000	45,000	
260	Bldg & grounds sup & maint	5,110	1,010	2,499	5,000	1,430	5,000	5,000	
270	Utilities	0	0	0	0	0	0	0	
280	Telephone	693	691	525	800	736	800	800	
310	Professional services	34	45,592	25,853	2,500	7,871	8,000	8,000	
410	Road construction & maint	70,824	136,166	123,418	70,000	165,185	70,000	70,000	
420	Storm Drain	0	0	0	0	0	0	0	
450	Public safety supplies	69,123	54,430	13,352	60,000	26,461	60,000	60,000	
480	Sidewalk construction & maint	226,630	155,328	122,673	615,000	600,000	385,000	385,000	
481	Street tree maintenance	16,887	49,202	44,215	100,000	63,654	10,000	10,000	
482	Curb & gutter const & maint	7,021	24,748	136,402	100,000	89,824	100,000	100,000	
510	Insurance	11,132	11,432	14,664	14,700	15,984	16,000	16,000	
610	Miscellaneous supplies	48	0	75	500	75	500	500	
620	Miscellaneous services	0	0	0	0	0	0	0	
710	Land	0	0	0	0	0	525,000	525,000	
720	Buildings	0	0	592,072	525,000	0	0	0	
730	Park Improvements	0	0	0	0	0	0	0	
740	Equipment	68,952	322,287	550,102	340,000	305,527	3,000	3,000	
750	Other improvements	766,019	1,167,652	569,645	1,140,000	1,049,709	1,612,500	1,182,500	
Total Roads		1,458,336	2,170,633	2,357,534	3,173,400	2,481,881	3,057,400	2,616,900	0

SOLID WASTE COLLECTION

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
240	Office supplies & expense	187	54	73	1,000	750	1,000	1,000	

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

310	Contract services	930,924	913,192	993,453	1,100,000	1,042,215	1,159,000	1,159,000	
311	Community clean-up	4,887	9,532	8,770	11,000	11,000	15,000	15,000	
	Total Solid Waste	935,998	922,778	1,002,296	1,112,000	1,053,965	1,175,000	1,175,000	0

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

SHOP

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	12,620	15,452	0	0	0	0	0	
115	Overtime	0	0	0	0	0	0	0	
130	Employee benefits	8,125	8,894	0	0	0	0	0	
250	Equipment supplies & maint	10,053	11,206	4,234	11,000	8,212	11,500	11,500	
280	Telephone	75	78	0	600	568	600	600	
480	Special dept. supplies	1,289	799	270	1,000	1,642	1,000	1,000	
510	Insurance	528	542	696	700	732	750	750	
610	Miscellaneous	40	0	0	100	75	100	100	
740	Equipment	0	40,996	0	15,000	15,000	0	0	
Total Shop		32,730	77,967	5,200	28,400	26,229	13,950	13,950	0

PARKS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	141,579	162,202	218,240	151,300	155,000	200,000	200,000	
115	Overtime	12,468	9,395	9,330	4,000	10,000	10,000	10,000	
120	Seasonal/temporary employees	48,707	45,944	34,303	50,000	52,000	55,000	55,000	
130	Employee benefits	87,901	89,254	74,704	90,500	88,000	89,500	89,500	
230	Travel & training	0	200	1,393	1,500	1,000	1,500	1,500	
250	Equipment supplies & maint	25,683	19,820	22,864	23,700	17,500	23,700	23,700	
252	Clothing and PPC	0	736	1,177	1,300	1,300	1,300	1,300	
260	Bldg & grnds supplies & maint	71,278	58,980	86,223	70,000	111,008	125,000	125,000	
280	Telephone	991	869	461	1,200	1,500	1,200	1,200	
310	Professional services	42,266	89,612	89,962	75,000	114,008	115,000	115,000	
510	Insurance	8,960	8,775	11,256	11,000	11,839	12,000	12,000	
610	Miscellaneous supplies	310	194	970	400	150	400	400	
620	Miscellaneous services	0	0	0	500	150	500	500	
720	Building improvements	20,666	0	0	0	0	0	0	
730	Park improvements	129,341	148,356	450,039	1,225,000	1,014,143	1,227,000	577,000	
740	Equipment	142,770	141,325	90,132	0	0	35,000	35,000	
Total Parks		732,920	775,662	1,091,054	1,705,400	1,577,598	1,897,100	1,247,100	0

ENGINEERING

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salary & wages	24,178	13,877	28,432	56,700	32,000	47,000	47,000	
115	Overtime	0	340	2,201	2,000	2,255	2,000	2,000	
130	Employee benefits	8,614	5,085	12,179	13,500	13,748	21,000	21,500	
210	Book subs & membership	0	0	626	1,500	626	1,500	1,500	
230	Travel & meetings	1,182	1,085	443	1,500	1,759	1,500	1,500	
240	Office supplies & expense	203	100	0	100	96	100	100	
250	Equipment supplies & maint	4,820	4,355	10,035	5,000	2,378	5,000	5,000	
280	Telephone	616	314	373	700	479	700	700	
310	Professional services	3,264	150	2,350	30,000	29,471	30,000	30,000	
510	Insurance	1,491	1,497	1,920	1,950	2,020	2,100	2,100	
610	Miscellaneous	0	0	0	50	0	0	0	
740	Equipment	0	0	0	0	0	0	0	
Total Engineering		44,368	26,803	58,559	113,000	84,832	110,900	111,400	0

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

RECREATION

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salary and wages	0	0	22,750	82,600	94,000	125,000	106,000	
120	Seasonal/temporary employees	5,811	4,411	17,523	10,000	4,000	10,000	10,000	
130	Employee benefits	560	388	12,382	45,100	49,000	54,000	50,000	
220	Public notices	115	0	0	220	220	220	220	
230	Travel	0	0	95	1,000	500	1,000	1,000	
240	Office supplies & expense	115	0	72	1,000	500	1,000	1,000	
250	Equipment supplies & maint	1,824	3,167	11,949	11,000	4,000	11,000	11,000	
280	Telephone	0	0	0	0	0	0	0	
310	Professional Services						50,000	50,000	
480	Special departmental supplies	7,013	18,714	75	24,000	8,500	24,000	24,000	
481	Field preparation supplies	16,401	9,080	9,304	10,000	5,000	5,000	5,000	
510	Insurance	2,263	2,324	4,800	3,000	5,827	3,000	3,000	
609	Tournament/league registrations	0	0	2,981	1,000	0	1,000	1,000	
610	Miscellaneous supplies	0	0	0	800	1,000	8,800	8,800	
620	Misc services (ump fees)	4,020	3,120	1,319	15,000	10,000	15,000	15,000	
740	Equipment supplies & maint	0	7,375	4,589	0	0	0	0	
Total Recreation		38,122	48,579	87,839	204,720	182,547	309,020	286,020	0

MUSEUM

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Salary & Wages	55,461	60,885	64,018	90,300	77,500	95,000	95,000	
130	Employee Benefits	11,232	12,594	11,857	13,000	14,500	15,000	15,000	
210	Books, subscrip & memberships	523	488	818	650	1,000	700	700	
220	Museum promotion	985	1,174	1,617	1,000	1,000	1,200	1,200	
230	Travel	10,182	10,504	5,669	5,000	9,500	7,000	7,000	
240	Office supplies	509	357	508	600	500	700	700	
250	Equipment, supplies & maint	1,078	439	726	750	2,000	850	850	
260	Bldg & grnds supp & maint	360	207	275	100	1,000	150	150	
280	Telephone	572	624	728	650	1,500	800	800	
310	Contract services	-	-	39	-	500	-	-	
480	Museum artifacts & materials	607	381	1,152	1,000	500	1,000	1,000	
510	Insurance	668	686	879	900	925	900	900	
610	Miscellaneous	4,006	2,883	2,503	1,000	1,000	1,500	1,500	
720	Building Improvements	19,264	11,589	5,636	10,000	6,000	10,000	10,000	
740	Equipment	-	-	-	-	-	-	-	
Total Museum		105,447	102,811	96,425	124,950	117,425	134,800	134,800	0

YOUTH COUNCIL

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
210	Memberships	0	0	0	50	50	50	50	
230	Travel & training	4,286	3,823	3,664	5,000	4,000	5,000	5,000	
250	Equipment & supplies	1,045	37	463	1,000	1,000	1,000	1,000	
610	Miscellaneous supplies	5,696	5,236	7,481	5,000	4,000	5,000	5,000	
620	Miscellaneous services	0	0	0	500	500	500	500	
Total Youth Council		11,027	9,096	11,608	11,550	9,550	11,550	11,550	0

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

SENIOR CITIZENS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	55,988	53,087	56,933	73,900	76,000	85,600	115,500	
115	Overtime	0	0	0	1,000	0	1,000	1,000	
130	Employee benefits	13,260	12,898	10,763	12,900	14,000	14,000	17,000	
220	Public notices	0	0	0	400	250	400	400	
230	Travel & training	1,965	1,275	2,410	7,500	4,000	7,500	7,500	
240	Office supplies	649	261	243	500	2,000	500	500	
250	Equipment supplies & maint	6,707	1,284	4,857	4,000	2,000	4,000	4,000	
260	Bldg & grnds supplies & maint	2,274	3,882	3,326	3,000	2,000	3,000	3,000	
270	Utilities	2,371	2,365	1,157	2,500	1,500	2,500	2,500	
280	Telephone	692	569	633	1,000	1,000	1,000	1,000	
285	Internet service	2,575	2,554	1,728	1,500	1,000	1,500	1,500	
480	Food Cost	11,922	9,580	3,434	10,000	2,500	10,000	10,000	
510	Insurance	4,659	4,784	6,137	6,500	6,455	6,500	6,500	
610	Craft Fair	22,641	8,708	13,756	12,000	10,500	12,000	12,000	
620	Miscellaneous services	2,699	1,769	5,759	6,000	4,000	6,000	6,000	
720	Buildings	2,475	15,586	5,067	14,000	14,000	9,000	9,000	
740	Equipment	0	0	0	0	0	0	0	
		130,877	118,602	116,203	156,700	141,205	164,500	197,400	0

LIBRARY

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	206,990	214,984	212,120	262,500	235,000	289,700	289,700	
115	Overtime	0	0	163	300	300	1,000	1,000	
130	Employee benefits	36,345	39,234	54,331	60,800	67,500	74,000	74,000	
210	Books, subs & memberships	1,857	2,567	2,811	3,000	3,000	3,000	3,000	
220	Library promotion	7,885	8,971	5,242	8,000	8,000	10,155	10,155	
230	Travel	1,499	1,923	1,622	1,500	1,500	1,500	1,500	
240	Office supplies	8,210	10,128	7,933	7,000	7,000	7,000	7,000	
250	Equipment supplies & maint	11,316	13,495	12,058	10,000	23,000	20,000	20,000	
260	Buildings & grnds sup & main	36,632	28,719	28,497	20,000	20,000	20,000	20,000	
270	Utilities	10,994	10,110	6,949	10,000	10,000	10,000	10,000	
280	Telephone	2,253	2,311	2,990	3,000	3,000	3,000	3,000	
285	Internet service	573	1,823	1,211	1,000	1,300	1,000	1,000	
310	Professional services	238	524	2,848	2,700	2,700	2,700	2,700	
480	Library books & materials	32,782	35,331	30,767	35,000	35,000	35,000	35,000	
481	Library tapes	7,229	7,870	8,660	10,000	10,000	25,000	25,000	
510	Insurance	13,109	13,462	17,269	17,300	18,163	18,500	18,500	
609	State Grants	11,147	836	6,688	6,500	6,500	6,500	6,500	
610	Miscellaneous supplies	0	117	95	500	500	500	500	
620	Miscellaneous services	107	50	0	500	500	500	500	
740	Equipment	13,096	12,588	13,127	8,400	8,400	103,100	103,100	
	Total Library	402,262	405,043	415,381	468,000	461,363	632,155	632,155	0

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

CEMETERY

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salary & wages	17,856	21,357	16,424	24,000	26,000	20,500	20,500	
115	Overtime	3,402	3,108	3,055	3,000	5,000	5,000	5,000	
120	Seasonal/temporary employees	0	0	0	10,000	5,000	10,000	10,000	
130	Employee benefits	12,151	12,878	7,235	12,900	13,500	4,600	4,600	
240	Office supplies & expense	14	0	0	300	300	300	300	
250	Equipment supplies & maint	7,669	1,925	1,256	7,000	4,000	7,000	7,000	
260	Bldg & grnds supplies & maint	1,007	15,001	13,682	6,000	16,000	6,000	6,000	
280	Telephone	100	123	225	150	500	150	150	
310	Contract Services	30,500	55,122	46,146	55,000	81,000	65,000	65,000	
510	Insurance	1,525	1,566	2,009	2,050	2,113	2,500	2,500	
610	Miscellaneous	300	400	17	500	500	500	500	
720	Building improvements	450,597	0	0	0	0	0	0	
730	Cemetery improvements	0	57,701	30,904	35,000	35,000	40,000	40,000	
740	Equipment	50,000	6,998	0	0	0	0	0	
Total Cemetery		575,121	176,179	120,953	155,900	188,913	161,550	161,550	0

COMMUNITY PROGRESS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
210	Night Out Agains Crime	820	1040	1,155	1,200	1,833	2,000	2,000	
211	Easter Egg Hunt	1216	1652	1,657	1,200	2,000	2,000	2,000	
212	Business Conference	0	0	0	-	-	-	-	
220	Holiday at Hardware	705	2,044	1,156	2,000	2,000	2,000	2,000	
240	Photography & scrapbook	0	1191	0	600	600	1,000	1,000	
250	Parade float supplies & pull	63	319	42	1,000	1,000	1,000	1,000	
311	CDBG Grant	0	0	0	-	-	-	-	
510	Insurance	315	323	414	450	436	500	500	
610	Miscellaneous Supplies	440	1,956	826	3,000	3,000	3,000	3,000	
611	Hyrum 4th of July	9,033	19,555	19,554	30,000	25,000	30,000	30,000	
612	Dairy Princess pageant	4,244	(965)	0	-	-	-	-	
613	Fair booth	0	0	0	-	-	-	-	
614	Mass Transit	311,814	279,458	312,888	340,000	359,223	360,000	360,000	
615	Kilgore Tax Reimbursement	82,184	67,144	85,139	130,000	155,000	160,000	160,000	
620	Miscellaneous services	380	0	0	1,000	1,000	1,000	1,000	
621	Hyrum Hornets	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
622	CARES Act	0	0	0	-	-	-	-	
623	COVID Recovery City	0	0	0	-	-	-	-	
720	Cabin Project	0	0	0	-	-	-	-	
730	History Book								
Total Community Progress		413,214	375,717	424,831	512,450	553,092	564,500	564,500	0

2026-27 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

DEBT SERVICE FUND

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
Debt service fund									

CAPITAL PROJECTS FUND

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
921	Capital projects fund	1,500,000		700,000		312,699			

TRANSFERS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
921	Transfer to Enterprise Funds		510,032						
921	Transfer to Electric Fund								

GRAND TOTAL		7,772,607	7,127,238	7,913,251	10,977,500	9,508,246	11,870,615	10,790,515	0
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CAPITAL PROJECTS REVENUES

ACCT NO.	DESCRIPTION	2023	2024	2025	2026	2026	2027	2027	2027
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
45-3341	Grants for Park/Trails								
45-3342	Gen Fund Transfer	1,500,000		700,000					
45-3490	Mis. Donations	350,000	271,000						
45-3620	Interest Earnings	30,685	89,293	40,590	38,000	17,445	2,500	2,500	
45-3630	Contribution - Library Foundation								
45-3640	Gen Fund trans misc. revenues								
45-3830	Loan From - Electric Utilities								
45-3831	County rent on fire station								
45-3838	Gen Fund trans								
45-3839	City Hall Gen Fund Transfer					312,699			
45-3340	General Fund Transfer								
45-3895	Trans from Cap Proj unapprop				562,000	625,424			
45-3889	Trans from desig fnd - fire engine								
45-3896	Trans to desig fnd fire station								
45-3899	Trans to desig fnd City Hall								
	Total revenues	1,880,685	360,293	740,590	600,000	955,568	2,500	2,500	0

CAPITAL PROJECTS EXPENDITURES

DESCRIPTION	2023	2024	2025	2026	2026	2027	2027	2027	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET	
45422-0720	New Fire Station	7,800	8,563						
45422-0740	New fire engine	1,734	189,022	485,975					
45-4510-730	Blacksmith Fork Pa	1,396,671	684,596	110,011					
45-4510-731	Blacksmith Fork Trail								
45-4510-732	Libbie Springs Parl	9,250		80,838	600,000	955,568			
45-4510-733	East Park			1,129,468					
	Total expenditure	1,415,455	882,181	1,806,292	600,000	955,568	0	0	0

WATER REVENUES

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2027	2027	2027
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3711	Metered water sales	1,425,885	1,443,636	1,518,176	1,700,000	1,509,916	1,656,173	1,700,000	
3714	New connection fees	41,128	38,584	27,582	34,000	31,800	20,798	23,320	
3717	Water development fees								
3718	Sale of material		350		1,000			1,000	
3719	Miscellaneous revenues	6,523	200	1,966	5,000	200	2,670	5,000	
3721	Interest earnings	112,205	152,535	122,148	125,000	122,359	100,017	94,400	
3725	Impact fee - buy-in				170,000		173,000		
3726	Impact fee - storage	16,887	15,652	10,492	13,760	12,900	8,772	9,460	
3727	Impact fee - distribution	87,497	81,081	54,351	71,280	66,825	45,441	49,005	
3728	Impact fee - treatment	139,838	129,584	86,864	113,920	106,800	72,624	78,320	
3729	Impact fee- professional serv	1,080	1,001	671	880	825	561	605	
3742	Rent non operating property		5,350	17,550	31,800	17,550	23,166	29,160	
Total Water Revenues		1,831,043	1,867,973	1,839,800	2,266,640	1,869,175	2,103,222	1,990,270	0

WATER EXPENDITURES

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2027	2027	2027
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
110	Employee salaries & wages	238,612	251,125	263,404	549,800	318,430	593,500	596,500	
115	Overtime	8,529	22,287	20,547	6,700	28,344	25,000	25,000	
116	Standby time	9,770	9,648	12,971	13,400	13,624	13,500	13,500	
120	Seasonal				14,400		14,400	14,400	
130	Employee benefits	115,593	122,174	127,760	245,200	147,417	250,000	278,500	
210	Books, subs & memberships	1,324	1,690	1,582	1,700	1,475	1,700	1,700	
220	Public notices			548	250	175	250	250	
230	Travel & training	4,379	1,270	2,109	10,000	2,994	10,000	10,000	
240	Office supplies & expense	7,110	5,857	9,957	5,000	9,868	10,000	10,000	
250	Equipment supplies & maint	65,240	45,663	35,568	41,100	69,384	41,100	41,100	
252	Clothing and PPC		2,915	1,516	6,500	2,251	7,150	7,150	
255	Distribution system maint	226,538	116,619	235,505	260,000	261,462	260,000	260,000	
260	Bldg. & grnds. Supp. & Maint	6,734	12,395	18,760	20,000	14,563	20,000	20,000	
270	Utilities	127,213	85,649	136,660	120,000	137,921	140,000	140,000	
280	Telephone	3,514	3,893	5,169	5,000	5,982	6,000	6,000	
310	Professional services	20,091	40,312	43,499	20,000	63,093	20,000	20,000	
510	Insurance	12,081	8,219	10,543	10,600	11,829	12,000	12,000	
610	Miscellaneous supplies	508	424	4	1,000	96	1,000	1,000	
720	Buildings		521,855						
740	Equipment	146,178	84,236	267,317	410,000	318,148			
750	New construction	543,108	1,112,272	575,777	935,000	836,324	1,217,500	1,217,500	
741	2 MG water tank								
810	Debt service-principal								
820	Debt service-interest								
830	Bond Issuance Cost								
920	Contribution - General Fund								
921	Contribution - Cap Proj								
950	Contributions - restricted FB	139,838	129,584	86,864	113,920	64,934	113,920	113,920	
Total Water Expenditures		1,676,360	2,578,087	1,856,060	2,789,570	2,308,314	2,757,020	2,788,520	0
Budgeted reserves		154,683	(710,114)	(16,260)	(522,930)	(439,139)	(653,798)	(798,250)	0
Totals		1,831,043	1,867,973	1,839,800	2,266,640	1,869,175	2,103,222	1,990,270	0

SEWER TREATMENT REVENUES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
3340	Grants	0	0	0	0	0	0	0	
3718	Sale of Material	0	0	0	0	0	0	0	
3731	Sewer service	2,148,507	2,245,634	2,376,818	1,837,500	2,201,939	2,125,000	2,125,000	
3736	Sewer line extension fees	0	0	0	0	0	0	0	
3740	Customer service fees	4,200	4,450	3,104	0	717	1,000	1,000	
3741	Interest earnings	129,302	245,953	269,830	200,000	239,937	231,000	231,000	
3742	Rent from non-op property	17,362	17,362	17,362	0	17,362	17,400	17,400	
3743	Bond/loan funds	0	0	0	0	0	0	0	
3744	Miscellaneous revenues	3,442	54,340	2,722	5,000	1,467,222	5,500	5,500	
3745	Impact fee - buy-in	0	0	0	0	0	0	0	
3747	Impact fee - collection	42,719	38,804	27,032	0	0	0	0	
3748	Impact fee - treatment	174,588	166,611	119,190	150,000	98,043	105,750	105,750	
3830	Transfer from General Fund	0	0	0	0	0	0	0	
	Total Sewer Revenues	2,520,120	2,773,154	2,816,058	2,192,500	4,025,220	2,485,650	2,485,650	0

SEWER TREATMENT EXPENDITURES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	457,662	346,203	355,955	403,000	306,103	591,000	591,000	
115	Overtime	11,435	22,486	21,413	20,000	30,068	33,000	33,000	
116	On call pay	9,928	9,513	12,568	15,000	11,499	15,000	15,000	
120	Seasonal	0	0	0	2,000	0	2,000	2,000	
130	Employee benefits	214,928	162,709	169,412	189,000	158,334	270,500	270,500	
210	Books, subs & memberships	586	517	285	1,000	412	1,000	1,000	
220	Public notice	0	0	880	500	372	500	500	
230	Travel & training	3,451	6,801	5,407	15,000	3,117	15,000	15,000	
240	Office supplies & expense	11,501	11,463	9,577	8,000	6,196	15,000	15,000	
250	Lab supplies	11,030	6,012	10,845	15,000	8,603	15,000	15,000	
251	Water Reuse	0	0	0	1,000	0	0	0	
252	Clothing and PPC	0	2,529	1,699	3,250	1,716	4,550	4,550	
254	Plant equip supplies & maint	143,411	64,504	162,861	250,000	189,429	250,000	250,000	
256	MBR cleaning chemicals	18,780	14,433	29,433	50,000	26,543	32,200	32,200	
257	Aluminum sulfate	65,179	92,575	76,260	120,000	92,325	107,484	107,484	
258	Polymer	0	4,261	12,784	16,000	13,426	15,000	15,000	
260	Bldg & grnds supplies & maint	398	2,959	11,938	75,000	11,026	75,000	75,000	
270	Utilities	266,225	331,273	321,618	340,000	272,404	340,000	340,000	
280	Telephone	3,017	2,842	5,182	5,000	5,579	5,500	5,500	
285	Internet service	5,353	5,156	6,520	6,000	6,637	6,000	6,000	
310	Professional services	51,618	65,693	123,919	250,000	91,379	250,000	250,000	
311	Pre treatment program	0	0	0	0	0	0	0	
510	Insurance	24,396	20,865	26,765	26,200	28,151	29,000	29,000	
610	Miscellaneous	1,173	869	0	2,000	98	2,000	2,000	
700	Amortization of bond costs	0	0	397	2,500	2,500	2,500	2,500	
740	Equipment	0	0	33,500	70,000	50,000	70,000	70,000	
750	New construction	0	111,286	477,551	200,000	11,347	200,000	200,000	
752	Reuse Water Pump Station	0	0	0	0	0	0	0	
753	ARPA Funds	359,950	207,793	0	0	0	0	0	
810	Debt service-principal bonds	0	0	0	0	0	0	0	
812	Debt service-wwtp upgrade pr	0	0	44,277	45,100	45,058	45,900	45,900	
820	Debt service - interest bonds	(8)	(1,025)	0	0	0	0	0	
822	Debt service - interest wwtp u	40,837	40,082	39,315	38,550	38,534	37,800	37,800	
840	Debt Service Trustee Fees	0	0	0	0	0	0	0	
841	Cost Of Issuance	0	0	0	0	0	0	0	
921	Contribution To Sewer Collect	0	0	0	0	766,839	0	0	
950	Addition to restricted FB	0	0	0	0	0	0	0	
	Total Sewer Expenditures	1,700,850	1,531,799	1,960,361	2,169,100	1,410,856	2,430,934	2,430,934	0
	Budgeted reserves	819,270	1,241,355	855,697	23,400	2,614,364	54,716	54,716	0

Totals

2,520,120	2,773,154	2,816,058	2,192,500	4,025,220	2,485,650	2,485,650	0
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ELECTRIC REVENUES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
3145	Energy sales and use tax		562,071	565,604	600,000	587,765	610,000	610,000	
3751	Metered energy sales	12,229,463	12,229,463	12,531,683	13,800,000	12,933,629	13,800,000	13,800,000	
3752	Energy discounts	(71,068)	(84,206)	(158,686)	(160,000)	(212,451)	(200,000)	(200,000)	
3755	New connection fees	221,168	37,954	55,109	85,000	41,825	50,000	50,000	
3757	Sale of materials	300	56,487		16,000	2,500	16,000	16,000	
3758	Miscellaneous revenues	210,859	218,337	1,186,648	255,000	686,254	300,000	300,000	
3759	Miscellaneous grants								
3761	Interest earnings	81,117	162,230	271,696	254,000	316,979	320,000	320,000	
3764	Labor			46,688	65,000	55,625	65,000	65,000	
3765	Equipment			28,725	40,000	30,071	40,000	40,000	
3766	Materials			575,401	215,000	152,008	215,000	215,000	
3767	Impact fee - Distribution	170,046	123,525	109,027	101,200	116,899	100,000	100,000	
3855	Transfer from General Fund								
	Total Electric Revenues	12,841,885	13,305,861	15,211,895	15,271,200	14,711,104	15,316,000	15,316,000	0

ELECTRIC EXPENDITURES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 EST TOTAL	2027 PROPOSED BUDGET	2027 TENTATIVE BUDGET	2027 ADOPTED BUDGET
110	Employee salaries & wages	806,991	830,869	880,207	1,290,000	970,393	1,278,500	1,278,500	
115	Overtime	46,411	100,332	43,322	50,000	57,788	50,000	50,000	
116	Standby time	8,904	9,282	13,111	13,400	12,893	13,400	13,400	
120	Seasonal/Temporary Employ	4,025	5,087	3,815	20,000	4,309	20,000	20,000	
130	Employee benefits	390,322	402,882	397,967	597,900	394,640	518,000	518,000	
210	Books, subs & memberships			448	2,900	117	2,570	2,570	
220	Public notices			118	250	118	250	250	
230	Travel & training	12,567	11,223	15,167	20,000	15,696	20,000	20,000	
240	Office supplies & expense	8,784	6,815	11,357	10,000	12,595	12,000	12,000	
250	Equipment supplies & maint	106,615	142,067	79,505	125,000	83,037	85,500	85,500	
252	Clothing and PPC		7,921	8,727	9,000	6,005	9,000	9,000	
255	Generation & dist sys maint	625,024	561,871	(408,576)	800,000	763,848	820,000	820,000	
256	Tree city/consumer educatio	63,686	69,359	80,480	100,000	82,337	90,000	90,000	
257	Generation costs	777,837	1,088,410	475,510	830,000	480,004	880,000	880,000	
258	Christmas decorations			2,320	25,000	7,054	25,000	25,000	
259	Hydro plant maintenance	5,877	8,490	29,468	120,000	220,736	40,000	40,000	
260	Bldg & grnds supplies & mai	20,891	32,634	19,960	35,000	44,327	40,000	40,000	
270	Utilities	13,357	41,070	11,298	16,000	7,902	15,000	15,000	
280	Telephone	8,682	10,564	10,398	12,000	10,332	12,000	12,000	
285	Internet	1,165	2,470	1,935	2,500	1,815	2,500	2,500	
310	Professional services	80,300	48,402	64,127	65,000	84,891	110,000	110,000	
311	Hydro plant relicensing								
510	Insurance	29,756	26,160	33,557	34,000	35,797	40,000	40,000	
610	Miscellaneous supplies	11,581	8,395	15,160	10,000	14,370	12,000	12,000	
612	Loss on Closure of Power Plant		231,370						
620	Miscellaneous services	51,634	59,369	68,446	60,000	78,015	8,000	8,000	
621	Miscellaneous utility relief								
630	Power purchase	9,719,117	7,620,515	6,256,312	7,600,000	7,170,563	8,000,000	8,000,000	
710	Land						500,000	500,000	
720	Buildings								
735	Canyon Park Improvements	572			3,500	10,491	5,000	5,000	
740	Equipment	137,754	80,939	165,309	260,000	200,865	282,600	282,600	
750	New Construction	907,598	1,428,109	577,347	2,047,800	2,026,911	4,870,000	4,870,000	
810	Debt Service - Principal Bonds			459,000	474,000	474,000	491,000	491,000	
820	Debt Service - Interest Bonds			592,325	623,300	623,288	607,172	607,172	
920	Contribution to General Fund								
921	Contributions - Capital Proj								
	Total Electric Expenditures	13,839,450	12,834,605	9,908,120	15,256,550	13,895,137	18,859,492	18,859,492	0

Budgeted reserves	(997,565)	471,256	5,303,775	14,650	815,968	(3,543,492)	(3,543,492)	0
Totals	12,841,885	13,305,861	15,211,895	15,271,200	14,711,104	15,316,000	15,316,000	0

IRRIGATION REVENUES

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2027	2027	2027
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3340	State Federal Grants								
3771	Irrigation service	352,790	361,922	371,977	380,000	380,283	390,000	390,000	
3775	New connection fees		1,294	(500)	1,000	0	1,000	1,000	
3776	Inspection fees								
3779	Misc. Revenue	6,808	28,674	72,888	6,000	2,888	10,000	10,000	
3781	Interest earnings	26,492	34,795	46,248	49,000	35,154	35,500	35,500	
3785	Impact fee - buy-in	44,464	54,786	49,228	47,700	40,494	43,700	43,700	
3830	Transfer from General Fund		510,032						
	Total Irrigation Revenues	430,554	991,503	539,841	483,700	458,819	480,200	480,200	0

IRRIGATION EXPENDITURES

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2027	2027	2027
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
110	Employee salaries & wages	44,145	45,188	57,230	118,600	101,198	123,700	123,700	
115	Overtime	1,823	7,105	11,240	2,000	14,770	10,000	10,000	
130	Employee benefits	21,630	23,541	30,021	55,700	37,930	58,000	67,500	
220	Public Notice				500	125	500	500	
240	Office supplies & expense	6,296	5,567	4,552	7,000	4,375	7,000	7,000	
250	Equipment supplies & maint	47	4,800	72	10,000	129	10,000	10,000	
255	Distribution system maint	40,042	149,106	63,911	30,000	39,333	40,000	40,000	
260	Bldg & grnds supplies & main	1,700	1,009	2,200	1,000	2,000	1,000	1,000	
270	Utilities	44,000	959	20,616	85,000	116,327	120,000	120,000	
280	Telephone	288	428	489	450	664	700	700	
310	Professional services	7,108	15,154	17,831	10,000	14,097	10,000	10,000	
510	Insurance	8,164	4,197	5,384	5,400	5,662	6,700	6,700	
540	Irrigation assessments	84,810	87,519	96,528	97,000	87,135	97,000	97,000	
610	Miscellaneous supplies								
710	Land & stock								
740	Equipment		35,819	12,397					
750	New construction	72,477	350,310	81,620	2,175,000	374,809	2,165,000	2,165,000	
	Total Irrigation Expenditures	332,530	730,702	404,091	2,597,650	798,554	2,649,600	2,659,100	0
	Budgeted reserves	98,024	260,801	135,750	(2,113,950)	(339,735)	(2,169,400)	(2,178,900)	0
	Totals	430,554	991,503	539,841	483,700	458,819	480,200	480,200	0

STORM WATER REVENUES

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2027	2027	2027
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3740	Storm Water Inspection Fee	12,900	13,500	9,150	15,000	7,650	9,000	9,000	
3779	Miscellaneous revenues	328	0	0	0	0	0	0	
3781	Stormwater fees	318,922	354,952	394,352	380,000	416,187	420,000	420,000	
3791	Interest earnings	24,539	49,834	56,781	58,000	36,437	34,300	34,300	
	Total Storm Water Revenue	356,689	418,286	460,283	453,000	460,274	463,300	463,300	0

STORM WATER EXPENDITURES

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2027	2027	2027
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
110	Employee salaries & wages	19,633	21,727	19,245	20,500	23,363	39,500	39,500	
115	Overtime	1,149	2,274	1,452	1,000	1,224	1,000	1,000	
130	Employee benefits	9,267	10,073	8,600	10,100	10,145	19,700	19,700	
220	Public notices	162	0	0	500	125	500	500	
230	Travel & training	470	300	480	1,000	855	1,000	1,000	
240	Office Supplies	0	0	0	0	205	1,000	1,000	
250	Equipment supplies & main	0	0	0	2,500	125	1,500	1,500	
255	Collection system maint	19,713	22,801	7,373	15,000	11,859	15,000	15,000	
280	Telephone	153	225	216	225	332	500	500	
310	Professional services	18,052	32,681	27,144	30,000	29,999	130,000	130,000	
450	Flood Control	4,807	0	9,295	3,000	205	3,000	3,000	
510	Insurance	4,565	501	643	650	677	700	700	
710	Land	0	0	0	0	0	0	0	
730	Grounds improvements	0	0	0	0	0	0	0	
740	Equipment	0	0	0	130,000	0	0	0	
750	New construction	62,786	93,746	503,586	800,000	344,644	1,362,500	1,362,500	
	Total Storm Water Expendit	140,757	184,328	578,034	1,014,475	423,758	1,575,900	1,575,900	0
	Budgeted reserves	215,932	233,958	(117,751)	(561,475)	36,516	(1,112,600)	(1,112,600)	0
	Totals	356,689	418,286	460,283	453,000	460,274	463,300	463,300	0

SEWER COLLECTION REVENUES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026	2027	2027	2027
						EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3340	Grants				0	0	0	0	
3718	Sale of Material				0	0	0	0	
3731	Sewer service				612,500	617,168	623,000	623,000	
3736	Sewer line extension fees				0	0	0	0	
3740	Customer service fees				5,000	2,050	2,000	2,000	
3741	Interest earnings				50,000	43,552	35,700	35,700	
3742	Rent from non-op property				17,400	0	0	0	
3743	Bond/loan funds				0	0	0	0	
3744	Miscellaneous revenues				5,000	1,140	5,000	5,000	
3745	Impact fee - buy-in				0	0	0	0	
3747	Impact fee - collection				34,900	22,236	24,000	24,000	
3830	Transfer from General Fund				0	766,839	0	0	
Total Sewer Revenues		0	0	0	724,800	1,452,985	689,700	689,700	0

SEWER COLLECTION EXPENDITURES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026	2027	2027	2027
						EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
110	Employee salaries & wages				136,500	104,641	102,500	102,500	
115	Overtime				5,000	8,245	10,000	10,000	
116	On call pay				3,750	2,170	3,750	3,750	
130	Employee benefits				62,893	43,604	47,000	47,000	
210	Books, subs & memberships				0	0	0	0	
220	Public notice				500	250	0	0	
230	Travel & training				2,000		2,000	2,000	
240	Office supplies & expense				500	150	500	500	
250	Equipment Supplies				0	381	75,000	75,000	
255	Collection system maint				80,000	62,053	150,000	150,000	
260	Bldg & grnds supplies & maint				0	0	2,000	2,000	
270	Utilities				5,000	5,518	7,500	7,500	
280	Telephone				0	1,952	2,000	2,000	
285	Internet service				0	0	0	0	
310	Professional services				150,000	118,400	150,000	150,000	
311	Pre treatment program				30,000	15,000	0	0	
510	Insurance				26,200	26,200	26,200	26,200	
610	Miscellaneous				2,000	2,000	2,000	2,000	
700	Amortization of bond costs				0	0	0	0	
740	Equipment				0	0	0	0	
750	New construction				75,000	0	115,000	115,000	
752	Reuse Water Pump Station					0	0	0	
Total Sewer Expenditures		0	0	0	579,343	390,564	695,450	695,450	0
Budgeted reserves		0	0	0	145,458	1,062,421	(5,750)	(5,750)	0
Totals		0	0	0	724,800	1,452,985	689,700	689,700	0