BRIGHAM CITY

PROPOSED BUDGET
FY2026-2027

MAYOR DJ BOTT

Brigham City Corporation
Mayor's Budget to Prior Year Adopted Budget Comparison
Fiscal Year 2026-27

Description	Adopted Budget 25-26	Mayor's Budget 26-27	Change from Prior Year	Explanation of Significant Changes from Prior Year
GENERAL FUND				
Revenues:				
Property Tax	3,746,080	4,231,838	485,758	$455K Property Tax Increase - TNT Required
Sales Tax	5,517,500	5,650,000	132,500	Increase due to prior year actuals
UTA Sales Tax	1,200,000	1,200,000	-	
Transportation Sales Tax	1,000,000	1,100,000	100,000	Increase due to prior year actuals
Franchise Tax	2,137,000	2,218,000	81,000	Increase due to prior year actuals
Licenses & Permits	777,450	846,000	68,550	Increase due to prior year actuals
Impact Fees	950,000	1,200,000	250,000	Increase due to prior year actuals
Federal Grants	210,000	-	(210,000)	No Federal Grants for this fiscal year
State Grants	136,600	488,042	351,442	Increase in State Grants awarded to city (Safe Route School)
Class C Road	1,500,000	1,900,000	400,000	Increase in State allotment
General Government Services	9,000	20,000	11,000	Increase due to prior year actuals
Fire Protection Fees	316,150	315,000	(1,150)	
Ambulance Services	2,147,000	2,500,000	353,000	Increase due to prior year actuals
Police Other	172,000	289,300	117,300	Increase due to payment from BESD for School Resource Officer (Higher Wages)
Library Fees	37,450	38,900	1,450	
Swimming Pool Fees	368,000	356,000	(12,000)	Decrease due to lower revenue expected for pool passes
Recreation Fees	177,300	212,100	34,800	Increase due to Soccer program revenue
Cemetery Fees	315,000	272,000	(43,000)	Decrease due to prior year actuals
Miscellaneous Services	38,000	39,200	1,200	
Fines & Forfeitures	125,000	130,000	5,000	
Interest Income	1,216,345	858,080	(358,265)	Decrease due to reduced cash balances as Forest Bridge Project ends
Rents, Concessions, Etc.	20,000	20,000	-	
Senior Citizen Revenue	475,195	492,327	17,132	
Museum-Gallery Revenue	3,500	6,500	3,000	
Intergovernmental Revenue	19,939,357	9,064,402	(10,874,955)	Decrease mainly due to completion of Forest Street Overpass project
Sundry Revenue	80,100	92,100	12,000	
Contributions & Transfers	5,164,822	5,070,386	(94,436)	$705K Increase due to utility revenue transfer and $750K decrease (No Library Fund Transfe
Other	-	-	-	
Appropriated Fund Balance	814,000	2,229,500	1,415,500	$1.2M for new fire station land and training facility
Total Revenues	**48,592,849**	**40,839,675**	**(7,753,174)**	
Expenses:				
City Council	2,192,346	2,150,285	(42,062)	Change in overhead allocation
Mayor's Office	449,351	510,070	60,719	Increase due to city attorney moving from a contract to employee position
Human Resource	-	336,191	336,191	HR costs moved out of Administration department
Administration	1,481,876	1,334,686	(147,191)	HR costs moved out of Administration department
Information Technology	444,372	473,910	29,539	Increase in personnel costs
Economic Dev.	228,066	162,724	(65,342)	Decrease due to allocation of personnel costs
Risk Management	282,359	269,107	(13,252)	
Police	6,834,613	7,828,618	994,005	Increase in personnel costs and increase in fleet lease
Fire	2,913,997	4,258,884	1,344,886	Increase in personnel costs and $1.2M for new fire station land/training facility
Ambulance	2,644,870	2,950,071	305,201	Increase in personnel costs
Emergency Management	75,726	79,145	3,419	
Community Development	543,043	533,494	(9,549)	
Inspection	323,416	392,257	68,841	Increase in personnel costs
Library	1,137,802	1,380,010	242,208	$200K increase in capital projects
Streets	23,014,460	12,712,384	(10,302,077)	Decrease in UDOT funds available to build bridge
Parks	1,077,070	1,376,103	299,033	Increase in personnel costs
Swimming Pool	648,633	707,575	58,942	Increase in facility maintenance and chemical costs
Recreation	632,623	683,153	50,531	Increase in personnel costs
Museum-Gallery	303,714	333,045	29,331	Increase in personnel costs
Senior Citizens	1,084,138	902,335	(181,802)	$200K decrease due to no capital project for this fiscal year
Cemetery	1,146,068	1,153,998	7,931	Increase due to fleet lease
Transfers	316,710	311,630	(5,080)	$60K transfer to airport from transportation infrastructure sales tax
Increase in Fund Balance	817,596	-	(817,596)	Move Library & Cemetery Capital Funds to General Fund - Restrict Library Fund Balance
Total Expenditures	**48,592,849**	**40,839,675**	**(7,753,174)**	

Brigham City Corporation
Mayor's Budget to Prior Year Adopted Budget Comparison
Fiscal Year 2026-27

PUBLIC UTILITY FUND

	Description	Council's Budget 25-26	Mayor's Budget 26-27	Change from Prior Year	Explanation of Significant Changes from Prior Year
	Public Utility Fund Revenues:				
Utility Grant	Utility Grant Revenues	6,060,000	250,000	(5,810,000)	Decrease due to completion of Penstock Project
Utility Revenue-Other	Utility Revenue Other	1,000	1,001,000	1,000,000	P&G Payment for Pump Station Upgrade
Water Sales	Water Sales	5,970,000	6,365,000	395,000	Increase in water rates
Water Revenue-Other	Water Revenue-Other	446,923	649,100	202,177	Increase based on prior year actuals
Water Transfer In	Water Transfers In	-	-	-	
Sewer Sales	Sewer Sales	4,300,000	4,704,000	404,000	Increase due to prior year actuals
Sewer Revenue-Other	Sewer Revenue-Other	426,623	575,090	148,467	Increase due to prior year actuals
Sewer Transfer In	Sewer Transfer In	-	-	-	
Electric Sales	Electric Sales	21,051,500	21,485,000	433,500	Increase to due rate change
Electric Revenue-Other	Electric Revenue-Other	2,052,423	2,188,000	135,577	
Electric Transfer In	Electric Transfer In	-	-	-	
Garbage Revenue	Refuse Collection Revenue	1,645,000	1,887,000	242,000	Increase due to prior year actuals
Garbage Transfer In	Refuse Collection Transfer In	-	-	-	
GWR	Green Waste Recycle	292,000	228,000	(64,000)	Decrease due to elimination of green waste pick-ups
GWR Transfer In	Green Waste Recycle - Transfer In	-	-	-	
County RDA	County RDA Payments	1,561,035	1,560,475	(560)	
App FB	Appropriated Fund Balance	19,073,500	5,358,500	(13,715,000)	Bond projects
	Total Public Utility Fund Revenue	**62,880,004**	**46,251,165**	**(16,628,839)**	
	Public Utility Fund Expenses:				
Water	Water Dept. Operating	2,726,544	2,720,263	(6,280)	
Water Cap	Water Dept. Capital	11,303,500	1,058,500	(10,245,000)	Decrease due to completion of Penstock Project
Water Trans to GF	Water Transfer to General Fund	886,652	1,099,157	212,505	Transfer rate increase from 10% to 12.5%
Water Trans to Oth	Water Transfers - Other	148,000	-	(148,000)	
Sewer	Sewer Dept. Operating	2,695,822	2,688,454	(7,368)	
Sewer Cap	Sewer Dept. Capital	450,000	1,250,000	800,000	Increase in capital projects. P&G $1M
Sewer Trans to GF	Sewer Transfer to General Fund	531,960	651,000	119,040	Transfer rate increase from 10% to 12.5%
Sewer Trans to Other	Sewer Transfers - Other	-	55,000	55,000	Transfer to fleet for purchase of equipment
Electric	Electric Dept. Operating	20,938,044	22,516,843	1,578,798	Increase in personnel and supply/material costs
Electric Cap	Electric Dept. Capital	14,425,000	6,060,000	(8,365,000)	Decrease due to fewer capital projects
Electric Trans to GF	Electric Transfer to General Fund	2,716,899	3,044,853	327,954	Transfer rate increase from 10% to 12.5%
Electric Trans to Oth	Electric Transfers - Other	90,000	400,000	310,000	Transfer to fleet for purchase of equipment
Garbage	Refuse Collection Operating	1,618,508	1,584,359	(34,150)	
Garbage Cap	Refuse Collection Capital	-	-	-	
Garbage Trans to GF	Ref Coll Transfer to General Fund	194,603	240,668	46,065	Transfer rate increase from 10% to 12.5%
Garbage Trans to Oth	Ref Coll Transfers - Other	50,000	-	(50,000)	
GW Exp	Green Waste Operating	520,153	585,960	65,806	Increase in personnel costs
GW Cap	Green Waste Capital	-	-	-	
Wak Bond	Wakegan Bond Payments	1,561,035	1,560,475	(560)	
Inc FB	Increased Fund Balance	2,023,283	735,634	(1,287,649)	
	Total Public Utility Fund Expense	**62,880,004**	**46,251,165**	**(16,628,839)**	
		GAP/(Deficit)	(0)		

STORM DRAIN FUND

	Description	Council's Budget 25-26	Mayor's Budget 26-27	Change from Prior Year	Explanation of Significant Changes from Prior Year
	Storm Drain Fund Revenues:				
SD Fees	Storm Drain Sales	1,278,000	1,278,000	-	
SD Rev - Other	Storm Drain Revenue-Other	100,000	145,437	45,437	
SD Transfer	Storm Drain Transfers In	-	-	-	
SD App FB	Appropriated Fund Balance	815,826	1,300,000	484,174	Increase in capital projects
	Total Storm Drain Fund Revenue	**2,193,826**	**2,723,437**	**529,611**	
	Storm Drain Fund Expenses:				
SD Exp	Storm Drain Expenses	2,159,118	2,536,822	377,704	Increase in capital projects
SD Transfer Out	Storm Drain Transfers Out	34,708	34,708	-	
SD Bond	Storm Drain Bond Payments	-	-	-	
SD Inc FB	Increased Fund Balance	-	151,907	151,907	
	Total Storm Drain Fund Expense	**2,193,826**	**2,723,437**	**529,611**	

Brigham City Corporation
Mayor's Budget to Prior Year Adopted Budget Comparison
Fiscal Year 2026-27

Description	Council's Budget 25-26	Mayor's Budget 26-27	Change from Prior Year	Explanation of Significant Changes from Prior Year
GOLF FUND				
Golf Fund Revenues:				
Green Fees	682,500	783,500	101,000	Increase based on prior year actuals
Cart Rentals	461,600	501,300	39,700	Increase based on prior year actuals
Driving Range Fees	32,000	40,000	8,000	Increase based on prior year actuals
Snack Bar Commission	13,900	14,500	600	Increase based on prior year actuals
Other Revenue	-	-	-	
Transfers In	-	-	-	
Appropriated Fund Balance	150,000	26,532	(123,468)	
Total Golf Fund Revenue	**1,340,000**	**1,365,832**	**25,832**	
Golf Fund Expense:				
Golf Expenses	1,312,294	1,365,832	53,538	Golf Pro Profit Share
Golf Transfers Out	-	-	-	
Golf Increase in Fund Balance	27,706	-	(27,706)	
Total Golf Fund Expense	**1,340,000**	**1,365,832**	**25,832**	
FLEET FUND				
Fleet Fund Revenues:				
Operations Revenue	1,551,838	1,524,413	(27,425)	
Replacement Lease Revenue	2,505,748	2,548,804	43,056	
Transfers In	305,500	806,000	500,500	
Appropriated Fund Balance	1,771	78,099	76,328	
Total Fleet Fund Revenue	**4,364,857**	**4,957,316**	**592,459**	
Fleet Fund Expense:				
Operations	1,542,696	1,527,029	(15,667)	
Capital	2,530,870	3,430,287	899,417	Increase in vehicle purchases
Transfers Out	-	-	-	
Increase in Fund Balance	291,291	-	(291,291)	
Total Fleet Fund Expense	**4,364,857**	**4,957,316**	**592,459**	

Brigham City Corporation
Mayor's Budget to Prior Year Adopted Budget Comparison
Fiscal Year 2026-27

Description	Council's Budget 25-26	Mayor's Budget 26-27	Change from Prior Year	Explanation of Significant Changes from Prior Year
FACILITY FUND				
Facility Fund Revenues:				
Operations Revenue	712,761	704,546	(8,215)	
Federal Grant Revenue	-	-	-	
Replacement Lease Revenue	400,000	400,000	-	
Transfers In	90,000	-	(90,000)	
Appropriated Fund Balance	-	-	-	
Total Facility Fund Revenue	**1,202,761**	**1,104,546**	**(98,215)**	
Facility Fund Expense:				
Operations	710,658	704,546	(6,112)	
Capital	490,000	400,000	(90,000)	
Transfers Out	-	-	-	
Increase in Fund Balance	2,103	-	(2,103)	
Total Facility Fund Expense	**1,202,761**	**1,104,546**	**(98,215)**	
AIRPORT FUND				
Airport Fund Revenues:				
Governmental Revenue	10,500	1,223,400	1,212,900	Increase due to FAA grant revenue $1.212M
Charges for Services	95,000	60,000	(35,000)	Decrease in lease revenue
Other Revenue	16,400	1,131,400	1,115,000	Sales of Hangars
Transfers In	60,000	100,000	40,000	
Appropriated Fund Balance	535,745	754,001	218,256	
Total Airport Fund Revenue	**717,645**	**3,268,801**	**2,551,156**	
Airport Fund Expense:				
Airport Expenses	717,645	2,768,801	2,051,156	$2.58M in Capital Projects
Transfers Out	-	-	-	
Increase in Fund Balance	-	500,000	500,000	
Total Airport Fund Expense	**717,645**	**3,268,801**	**2,551,156**	

Brigham City Corporation
Mayor's Budget to Prior Year Adopted Budget Comparison
Fiscal Year 2026-27

Description	Council's Budget 25-26	Mayor's Budget 26-27	Change from Prior Year	Explanations
Capital Project Funds				
Capital Project Funds Revenue:				
Capital Projects - Cemetery	50,000	-	(50,000)	
Capital Projects - Fiber Optic	-	-	-	
Capital Projects - City	840,000	1,107,000	267,000	Using Fund Balance
Capital Projects - Emerg. Disaster	-	-	-	
Total Capital Project Revenue	**890,000**	**1,107,000**	**217,000**	
Capital Project Fund Expense:				
Capital Projects - Cemetery	50,000	-	(50,000)	
Capital Projects - Fiber Optic	-	-	-	
Capital Projects - City	840,000	1,107,000	267,000	See Capital Projects list
Capital Projects - Emerg. Disaster	-	-	-	
Total Capital Project Expense	**890,000**	**1,107,000**	**217,000**	

Brigham City Corporation
Mayor's Budget to Prior Year Adopted Budget Comparison
Fiscal Year 2026-27

Description	Council's Budget 25-26	Mayor's Budget 26-27	Change from Prior Year	Explanation of Significant Changes from Prior Year
REDEVELOPMENT AGENCY				
MBA:				
MBA Revenue	169,540	170,395	855	
MBA Expense	169,540	170,395	855	
RDA #1:				
RDA #1 Revenue	307,670	326,735	19,065	
RDA #1 Expense	307,670	326,735	19,065	
RDA West Forest:				
RDA West Forest Revenue	240,000	240,000	-	
RDA West Forest Expense	240,000	240,000	-	
EDA X20:				
EDA X20 Revenue	1,114,224	2,123,409	1,009,185	Fund Balance for projects
EDA X20 Expense	1,114,224	2,123,409	1,009,185	Fund Balance for projects
EDA West Forest:				
EDA West Forest Revenue	1,000,000	1,300,000	300,000	1200 West Project
EDA West Forest Expense	1,000,000	1,300,000	300,000	1200 West Project
EDA Northwest				
EDA Northwest Revenue	500,000	1,600,000	1,100,000	Project area closed
EDA Northwest Expense	500,000	1,600,000	1,100,000	Project area closed
CDA Campus District				
CDA Campus District Revenue	701,500	701,500	-	
CDA Campus District Expense	701,500	701,500	-	

Brigham City Corporation
Mayor's Budget to Prior Year Adopted Budget Comparison
Fiscal Year 2026-27

Description	Council's Budget 25-26	Mayor's Budget 26-27	Change from Prior Year	Explanations
Debt Service Funds Revenue:				
Debt Service - Fiber Optics Pymts Rec'd	55,000	55,000	-	
Debt Service - Fiber Optics Oth. Rev.	-	-	-	
Total Debt Service Revenue	**55,000**	**55,000**	**-**	
Debt Service Fund Expense:				
Debt Service - Fiber Optics Bond Pmts.	-	-	-	
Debt Service - Fiber Optics Oth. Exp.	55,000	55,000	-	
Total Debt Service Fund Expense	**55,000**	**55,000**	**-**	

BRIGHAM CITY CORPORATION
NEW PERSONNEL REQUESTS
FISCAL YEAR 2026-27

Approved Positions					
Department	**Request**		**Amount**		**Total Budget**
Electric	2 Tree Trimmers	$	223,000		
Electric	Truck for Additional Tree Trimmers	$	240,000		
Electric	Chipper for Additional Tree Trimmers	$	50,000	**$**	**513,000**
Mayor's Office	Transition to In-House City Attorney	$	140,000	**$**	**140,000**
Library	Increase in Library Clerk's Hours	$	6,906	**$**	**6,906**
Police	Administrative Sergeant	$	185,000		
Police	Administrative Sergeant Truck	$	80,000	**$**	**265,000**
Police	Animal Control Officers Market Adjustment	$	20,000	**$**	**20,000**

Additional Positions Requested - Not Funded					
Department	**Request**		**Amount**		**Total Budget**
Library	Increase in Library Clerk's Hours	$	35,972	**$**	**35,972**

BRIGHAM CITY CORPORATION
CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2026-27

Approved Projects

Fiscal Year	Department	Project Title	Account	Total Project Cost	Funding*	Notes
FY 2026/2027	Admin	New HR Software	46-4046-7840	$ 20,000	GC|CO	Carryover - $20K
FY 2026/2027	Airport	Airport R5 Connector	50-4050-7400	$ 1,450,000	AIR|GR	FAA Grant $1,212,900
FY 2026/2027	Airport	Hangar Improvements	50-4050-7000	$ 430,000	AIR|CO	Carryover - $430K
FY 2026/2027	Airport	Airport Site/Utility Grading Plan	50-4050-7100	$ 40,000	C	Sales Tax - Infrastructure
FY 2026/2027	Airport	SRE Addition	50-4050-7500	$ 500,000	AIR	Sales of hangars will fund project
FY 2026/2027	Airport	Parking Lot	50-4050-7200	$ 160,000	AIR	50% of Cost will be covered by USU
FY 2026/2027	Cemetery	CIR (Track Mats)	10-4590-7502	$ 10,000	GC	
FY 2026/2027	Cemetery	Perpetual Care Project	10-4590-7501	$ 600,000	PC	Landscaping - Fund 10 Expense - Restricted
FY 2026/2027	Electric	46kV Loop Line Work	51-5311-7100	$ 1,600,000	BOND	2024 Utility Revenue Bond
FY 2026/2027	Electric	Grid Resiliency	51-5311-7470	$ 250,000	UF|GR	DOE Grant - UAMPS
FY 2026/2027	Electric	Staker Parson - Power Line Relocation	51-5311-7502	$ 2,800,000	BOND	2024 Utility Revenue Bond
FY 2026/2027	Electric	West Forest - Power Line Extension	51-5311-7400	$ 900,000	BOND	2024 Utility Revenue Bond
FY 2026/2027	Electric	CT Replacement - Commercial	51-5311-7500	$ 210,000	UF	
FY 2026/2027	Electric	Tantalus Meter Replacement	51-5311-7430	$ 300,000	UF	
FY 2026/2027	Electric	Underground Puller	51-5330-9161	$ 110,000	UF	
FY 2026/2027	Electric	Tree Trimming Truck	51-5330-9161	$ 240,000	UF	
FY 2026/2027	Electric	Chipper	51-5330-9161	$ 50,000	UF	
FY 2026/2027	Fire	Training Facility	10-4220-7450	$ 700,000	GC|IF	
FY 2026/2027	Fire	Land for New Fire Station	10-4220-7440	$ 500,000	GC|IF	
FY 2026/2027	Fire	Loose Equipment for New Engine	46-4046-9161	$ 70,000	GC	
FY 2026/2027	Fire	Extraction Equipment - New Engine	46-4046-9161	$ 30,000	GC	
FY 2026/2027	Fire	PPE Washer	46-4046-7828	$ 40,000	GC	
FY 2026/2027	Garbage	Cameras & Software	61-6211-7417	$ 50,000	UF	Transfer to Fleet Fund
FY 2026/2027	Golf	Cart Path Upgrades	21-4562-7500	$ 150,000	GOLF	
FY 2026/2027	IT	Elements Software Buildout (Special Events)	46-4046-7846	$ 20,000	GC|CO	Carryover
FY 2026/2027	IT	Replace NAS Servers	46-4046-7846	$ 30,000	GC	
FY 2026/2027	Library	Children Area Desk	10-4581-7400	$ 3,000	LIB|CO	Carryover
FY 2026/2027	Library	Exterior Work on the Carnegie (Lower portion of building)	10-4581-7400	$ 100,000	LIB|GC	
FY 2026/2027	Library	Exterior wall, grass/flower beds, window replacement	10-4581-7400	$ 60,000	LIB|CO	Carryover
FY 2026/2027	Library	Renovation of exposed foundation after the removal of the flower beds	10-4581-7400	$ 27,000	LIB|GC	
FY 2026/2027	Library	Outdoor Book Lockers and Shelter	10-4581-7400	$ 45,000	LIB|GC	
FY 2026/2027	Library	RFID Conversion	10-4581-7400	$ 65,000	LIB|GC	
FY 2026/2027	Mayor	Christmas Village House	46-4046-7835	$ 11,000	GC	
FY 2026/2027	Parks	Plow	46-4046-7818	$ 12,000	GC	
FY 2026/2027	Police	Truck - Administrative Sergeant	46-4046-9161	$ 80,000	GC	
FY 2026/2027	Police	SWAT Personnel Armor	46-4046-7810	$ 40,000	GC	
FY 2026/2027	Police	GPS Modems for Trucks	46-4046-9161	$ 31,000	GC	
FY 2026/2027	Police	MRAP Repair	46-4046-7810	$ 50,000	GC	
FY 2026/2027	Police	Car Radio	46-4046-7810	$ 7,000	GC	
FY 2026/2027	Police	Suppressors	46-4046-7810	$ 6,000	GC	
FY 2026/2027	Police	Strike Force Vehicle	46-4046-9161	$ 55,000	GC	
FY 2026/2027	Police	Strike Force Vehicle	46-4046-9161	$ 55,000	GC	
FY 2026/2027	Police	Strike Force Van	46-4046-9161	$ 30,000	GC	
FY 2026/2027	Pool	Maintain Existing Big Slide	46-4046-7816	$ 45,000	GC	
FY 2026/2027	RDA/EDA	North Pointe Park	75-4632-4830	$ 1,500,000	RDA	
FY 2026/2027	RDA/EDA	1200 West Roadway	76-4632-7500	$ 300,000	RDA	
FY 2026/2027	Sewer	P&G Pump Station Upgrade	51-5221-7420	$ 1,000,000	UF	P&G Covering 100% of the Cost
FY 2026/2027	Sewer	Sewer Lining - Point Repair	51-5221-7401	$ 250,000	UF	
FY 2026/2027	Sewer	1/2 Ton 4-Door Truck	51-5220-9161	$ 55,000	UF	
FY 2026/2027	Storm Drain	500 E - Arapaho Court to 950 South	57-5710-7201	$ 1,000,000	CO	$600k Carryover from prior year.
FY 2026/2027	Storm Drain	Walker Storm Water Detention Basin	57-5710-7202	$ 700,000	CO	
FY 2026/2027	Streets	Sidewalk Repair	10-4410-5100	$ 250,000	C	
FY 2026/2027	Streets	Safety Sidewalk Project (Discovery Elementary)	10-4410-7200	$ 379,000	C	
FY 2026/2027	Streets	Bridge Widening 1200 W 600 N	10-4410-7530	$ 1,750,000	GR	WFRC (Spring 2027)
FY 2026/2027	Water	Study/Plans - 30" Transmission Line Loop	51-5120-7345	$ 15,000	CO	
FY 2026/2027	Water	Study/Plans - Pressure Irrigation System	51-5120-7345	$ 43,500	CO	
FY 2026/2027	Water	Waterline Upsize/Replacement	51-5120-7346	$ 1,000,000	UF	

Additional Projects Requested - Not Funded

Fiscal Year	Department	Project Title		Total Project Cost	Funding*	Dept Rank
FY2026/2027	Cemetery	300 East Expansion - Phase I		$ 871,000		
FY2026/2027	Community Center	Marquee		$ 30,000	GC	
FY2026/2027	Fire	Fire truck Airport (ARF)		$ 400,000		
FY2026/2027	Fire	Extraction Equipment		$ 30,000		
FY2026/2027	Fire/Ambulance	Phase 1: Kitchen Remodel		$ 200,000	GC	
FY2026/2027	Main Street	Holiday Lighting on Main Street		$ 40,000	GR	
FY2026/2027	Mayor's Office	Christmas Village - Santa Castle		$ 40,000	GC	
FY2026/2027	Parks	Pioneer 4-Plex Fields and Concession/Score Tower		$ 2,500,000	GC	
FY2026/2027	Parks	Scythe Mowers		$ 15,000		
FY2026/2027	Parks	Mow Trailer		$ 10,000		
FY2026/2027	Parks	Aerovator Overseeder		$ 22,000		
FY2026/2027	Parks	Tiny Mobile Robot		$ 35,000		
FY2026/2027	Police	Drone		$ 25,000	GC	
FY2026/2027	Police	Heat in SWAT Bay		$ 50,000	GC	
FY2026/2027	Police	Pepper Ball Guns		$ 10,000	GC	
FY2026/2027	Police	Biometric Scanners		$ 10,500	GC	
FY2026/2027	Recreation	Recreation/Gym Building		$ 8,000,000	GC	
FY2026/2027	Swimming Pool	Run out Slides		$ 315,000	GC	
FY2026/2027	Swimming Pool	Spray Features & Play Structures		$ 210,000	GC	
FY2026/2027	Water	Study/Plans - Pressure Irrigation System		$ 43,500	CO	
FY2026/2027	Water	Solar Cameras at Birch Spring		$ 30,000	CO	
FY2026/2027	Water	Solar Cameras at Beecher Spring		$ 15,000	CO	
FY2026/2027	Water	Study/Plans - 30" Transmission Line Loop		$ 15,000	CO	
FY2026/2027	Water	North Water Storage 3 Million Gallon		$ 6,000,000	UF|BOND|IF	
FY2026/2027	Water	Big Creek Build Out		$ 6,000,000	UF	
FY2026/2027	Water	800 N Waterline		$ 1,500,000	UF	

Future Year Requests

Fiscal Year	Department	Project Title		Total Project Cost	Funding*	Dept Rank
FY2027/2028	Admin	Accounting/Utility Billing Software Replacement/Upgrade		$ 1,000,000	GC	
FY2028/2029	Cemetery	Phase II Cemetery Expansion		$ 235,000		
FY2028/2029	Cemetery	300 East Expansion - Phase II		$ 777,000		
FY2027/2028	IT	Administrative Password (PAM) Solution		$ 30,000	GC	
FY2027/2028	IT	Replace SQL Servers		$ 60,000	GC	
FY2027/2028	IT	Academy A/V System		$ 60,000	GC	
FY2028/2029	IT	Large Format Printer		$ 35,000	GC	

FY2027/2028	Library	Carpet Replacement		$ 70,000	GC|LIB	
FY2027/2028	Library	Self-Checkout Stations		TBD	GC|LIB	
FY2027/2028	Library	Replacement of Windows (In the Library Addition)		$ 40,000	GC|LIB	
FY2028/2029	Library	Programming Technology Equipment		$ 7,000	GC|LIB	
FY2027/2028	Swimming Pool	Shade Sails		$ 50,000	GC	
FY2027/2028	Swimming Pool	Turnstiles		$ 35,000	GC	
FY2028/2029	Swimming Pool	Fence Painting/Repair/Replacement		$ 100,000	GC	
FY2028/2029	Swimming Pool	Winter Pool Cover Replacement		$ 100,000	GC	
FY2028/2029	Swimming Pool	Locker Replacement and Upgrades		$ 35,000	GC	
FY2029/2030	Swimming Pool	Reline the Pool		$ 500,000	GC	

*** Funding Codes**

Code	Source Name	Description
AIR	Airport	Fees from airport including fund balance
BOND	Bond	Bonds repaid with taxes or fees
C	Class C/Infrastructure Sales Tax	Restricted funds for transportation infrastructure - roads, sidewalks, airport, etc.
CO	Carry Over	Funds that had been budgeted in previous year being carried over
GC	General Capital Fund	Main operating fund, comes from taxes/fees/fund balance
GOLF	Golf Course	Fees from golf course including fund balance
GR	Grant	Local, State or Federal funding received
IF	Impact Fees	Fees paid by developers to fund infrastructure
LIB	Library	Restricted funds for library
PC	Perpetual Care	Restricted funds for the care/expansion of the cemetery
PT	Property Tax	City raised taxes in 2024 stating $100k was for sidewalk projects
RDA	RDA Tax Increment	Funds generated inside of designated project areas
RSF	Rate Stabilization Fund	Funds to offset dramatic increase in wholesale power costs
SD	Storm Drain	Fees from storm drain including fund balance
UF	Utility Fund	Fees from utility services like water/electric

BRIGHAM CITY FLEET PRIORITIZATION 2026-2027

PRIORITY	DEPARTMENT	DESCRIPTION	REPLACEMENT COST	ESTIMATED SALE VALUE	RUNNING TOTAL	VEHICLE RECPLACING	VEHICLE YEAR
1	Fire	Engine 22 Loan Payment	$ 89,287		$ 89,287		
1	Power	Backhoe Lease	$ 15,000		$ 104,287	New Lease	
1	Sewer	Backhoe Lease	$ 15,000		$ 119,287	New Lease	
1	Cemetery	Backhoe Lease	$ 15,000		$ 134,287	New Lease	
1	Streets	Backhoe Lease	$ 15,000		$ 149,287	New Lease	
1	Water	Backhoe Lease	$ 15,000		$ 164,287	New Lease	
2	Golf Course	Golf Carts	$ 250,000		$ 414,287	Golf Carts	
3	Police	8 Ford F150 Trucks	$ 640,000		$ 1,054,287	TBD	
4	Streets	Hook Truck	$ 400,000	$ 10,000	$ 1,454,287	3104 - Hook Truck	2010
5	Garbage	Garbage truck	$ 500,000	$ 10,000	$ 1,954,287	8198 - Garbage Truck	2018
6	Electric	Call Truck	$ 240,000		$ 2,194,287	2175 - Call Truck	2017
7	Water	2500 Pickup with Utility Bed - 4wd 4dr	$ 70,000	$ 2,000	$ 2,264,287	1156 - Utility Bed Pickup	2015
8	Water	Air Compressor	$ 30,000	$ 1,500	$ 2,294,287	10232 - Air Compressor	
9	Golf Course	Rough Mower	$ 85,000		$ 2,379,287	Equipment	
10	Parks	UTV with Plow	$ 30,000		$ 2,409,287	6163 - UTV	
11	Parks	2500 Pickup - 4wd 4dr	$ 60,000	$ 1,500	$ 2,469,287	31411 - Pickup	2014
12	Streets	2500 Pickup with Utility Bed - 4wd 4dr	$ 70,000		$ 2,539,287	31410 - Utility pickup	2014
13	Cemetery	Mower	$ 35,000		$ 2,574,287	71914 - Mower	
14	Golf Course	Workman Hauler	$ 35,000		$ 2,609,287		
15	Sewer	Steam Cleaner	$ 20,000	$ 1,000	$ 2,629,287	41322 - Steam Cleaner	
16	Water	2500 Pickup with Utility Bed - 4wd 4dr	$ 70,000	$ 2,000	$ 2,699,287	1185 - Pickup Utility	2017
17	Ambulance	Ambulance	$ 400,000	$ 5,000	$ 3,099,287	191716 - Ambulance	2017
18	Sewer	1500 Pickup - 4wd 4dr	$ 55,000	$ 2,000	$ 3,154,287	41421 - Pickup	2014
19	Storm Drain	2500 Pickup with Utility Bed - 4wd 4dr	$ 70,000	$ 2,000	$ 3,224,287	4157 - Pickup Utility	2015
20	Electric	Pickup with Dump Bed	$ 125,000	$ 3,000	$ 3,349,287	21414 - Pickup Dump Bed	2014
21	Streets	Pickup with Dump Bed & Plow	$ 100,000	$ 3,000	$ 3,449,287	31821 - Pickup Dump Bed	2018
22	Streets	Pickup with Dump Bed & Plow	$ 100,000	$ 3,000	$ 3,549,287	31822 - Pickup Dump Bed	2018
23	Streets	Water Truck	$ 325,000	$ 2,000	$ 3,874,287	39937 - Water Truck	1999

**If the equipment costs less than the amount budgeted another qualified piece of equipment may be purchased

Capital Projects			
	Fire	Extraction Equipment	$ 30,000
	Fire	Loose Equipment	$ 70,000
	Parks	Plow for Vehicle Tag 6245	$ 12,000
	WWT	1/2 Ton 4-Door Pickup	$ 55,000
	Power	Underground Puller	$ 110,000
	Police	Strike Force Vehicle	$ 55,000
	Police	Strike Force Vehicle	$ 55,000
	Power	Tree Trimming Truck	$ 240,000
	Power	Chipper	$ 50,000

Report Criteria:
Includes only accounts with balances
Includes grand totals
Includes budget notes with year ending periods: Future year
[Report].Department <>"4452"
[Report].Fund = "1"-"26","36"-"38","41","45"-"47", "49"-"70","72"-"76","78"-"79","81"-"83"

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
GENERAL FUND								
PROPERTY TAXES - CURRENT								
10-311-00000	Property Taxes - Current Year	1,393,352	2,054,108	2,214,291	2,552,577	3,517,080	3,549,338	3,549,338
10-311-00100	Property Taxes - CY - Tax Inc						455,000	455,000
10-311-10000	Property Taxes - Tort Liab.	93,217	109,704					
	Total PROPERTY TAXES - CURRENT:	1,486,570	2,163,812	2,214,291	2,552,577	3,517,080	4,004,338	4,004,338
PROPERTY TAX - DELINQUENT								
10-312-00000	Prior Years' Property Taxes	-13,045	5,667	18,096	14,393	22,000		25,000
10-312-50000	Pen & Int - Prior Year's Taxes	1,759	2,934	1,973	1,987	2,000		2,500
	Total PROPERTY TAX - DELINQUENT:	-11,286	8,601	20,069	16,381	24,000		27,500
GENERAL SALES & USE TAXES								
10-313-00000	Sales & Use Tax	4,857,361	5,439,442	5,634,719	5,443,748	5,517,500	5,525,000	5,650,000
10-313-10000	Sales Tax - Mass Transit	2,028,386	2,176,877	2,315,832	1,172,980	1,200,000	1,200,000	1,200,000
10-313-11000	Sales Tax - Transportation Inf			683,779	850,487	1,000,000	1,100,000	1,100,000
	Total GENERAL SALES & USE TAXES:	6,885,747	7,616,319	8,634,330	7,467,216	7,717,500	7,825,000	7,950,000
FRANCHISE TAXES								
10-314-01000	Municiple Energy Tax	470,516	710,564	647,037	469,183	515,000		475,000
10-314-03000	Cable Television	94,961	90,702	81,817	71,203	75,000		100,000
10-314-05000	Energy Sales Tax - City	918,298	1,218,359	1,356,695	1,264,963	1,400,000	100,000	1,500,000
10-314-06000	Room Tax	64,833	66,768	66,247	68,896	72,000		68,000
10-314-70000	Cell Phone Tax	84,621	80,297	77,276	76,291	75,000		75,000
	Total FRANCHISE TAXES:	1,633,230	2,166,691	2,229,072	1,950,536	2,137,000	100,000	2,218,000
FEE IN-LIEU OF PERS PROP TAX								
10-317-00000	Fee In-Lieu of Pers. Prop. Tax	185,534	149,281	128,555	149,846	205,000		200,000
	Total FEE IN-LIEU OF PERS PROP TAX:	185,534	149,281	128,555	149,846	205,000		200,000
BUSINESS LICENSES								
10-321-10000	Alcohol & Beer Licenses	3,730	3,670	4,250	4,050	4,000		4,000
10-321-40000	Corporations or Business	62,357	64,590	64,628	72,080	65,000		75,000
10-321-41000	Temporary Business License Fee	4,920	4,986	6,146	6,283	6,000		6,000
10-321-80000	Other - Home Occupation	8,453	8,418	9,205	9,603	9,000		10,000
	Total BUSINESS LICENSES:	79,460	81,664	84,229	92,016	84,000		95,000
BUILDING & CONSTRUCTION PERMIT								
10-322-11000	Building Permits	227,361	242,951	450,353	444,459	524,250		550,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
10-322-12000	Mechanical Permits	2,226	2,625	2,425	2,546	2,500		2,500
10-322-13000	Plumbing Permits	350	100	325	400	300		500
10-322-14000	Electrical Permits	2,799	2,875	2,718	2,990	3,000		4,000
10-322-16000	Plan Check	49,503	87,634	95,067	111,186	100,000		100,000
10-322-19000	State Surcharge	-200	377	-5	691	500		
10-322-20000	Impact Fee - Parks	176,213	55,419	469,035	365,168	400,000		550,000
10-322-30000	Impact Fee - Fire	31,337	88,557	121,074	102,527	200,000		200,000
10-322-35000	Impact Fee - Police				25,760	50,000		200,000
10-322-40000	Impact Fee - Transportation	46,351	64,966	119,928	162,483	300,000		250,000
10-322-50000	Animal Licenses	9,223	11,675	10,995	8,520	12,500	12,500	12,500
10-322-61000	Street Cut Permits	6,639	4,375	8,070	5,925	6,500		6,500
10-322-64000	Street Revenue - Miscellaneous	64,425	4,500	600	2,615	2,500	2,500	2,500
10-322-70000	Bicycle Licenses				2			
10-322-91000	Zoning Changes	800	975	900	1,450	1,000		1,000
10-322-92000	Appeal Authority	250	250	100		100		
10-322-93000	Amendment/Vacation	9,090	4,110	3,200	4,870	3,000		3,500
10-322-94000	Preliminary Plat	250		250				500
10-322-95000	Final Plat	1,240	500	500	800			500
10-322-95100	Engineering Fee Revenue	32,152	25,565	21,644	41,790	30,000		60,000
10-322-96000	App. for Cond. Use Permit	2,050	2,550	3,250	5,327	4,000		4,000
10-322-96100	Lot Division			450	150	300		
10-322-97000	App for Planned Unit Dvpmt.	2,500						
10-322-98000	Maps & Copies		25					
10-322-98100	Application for Design Review	1,535	4,168	2,499	4,207	3,000		3,000
	Total BUILDING & CONSTRUCTION PERMIT:	666,095	604,195	1,313,378	1,293,866	1,643,450	15,000	1,951,000
FEDERAL GRANTS								
10-331-20000	Museum Federal Grants	25,000	5,000			10,000		
10-331-26003	Cares Act COVID	-1			2,319,792			
10-331-50003	CY 2021 EMPG Wages	13,500						
10-331-50005	FY 22 EMPG Wages for EM Mngr		9,000					
10-331-50006	FY 23-24 EMPG Performance			9,000				
10-331-50010	USAR Grant	9,361						
10-331-50012	Homeland Sec Grant		2,778	89,839				
10-331-50013	Homeland Sec Grant 2019	33,097						
10-331-80000	Comm Development Block Grant		177,310	-17,731		200,000		
10-331-80001	Fed/St Passthrough Grant-Rev.		75,000	37,500	37,500			
10-331-80010	Recovery Act JAG (Police)	3,781	4,696		4,443			
	Total FEDERAL GRANTS:	84,738	273,784	118,608	2,361,734	210,000		
STATE GRANTS								
10-334-03000	EMS Grant - Competitive		38,399	26,294	31,883	25,000	25,000	25,000
10-334-05000	Police EZ Grant		186					

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
10-334-10000	State Task Force Grant 2024	4,165		58,297	39,903			
10-334-10100	State Task Force Grant 2022	40,981						
10-334-10200	State Task Force Grant 2023		70,912	17,227		70,000	70,000	70,000
10-334-20000	Museum State Grants	23,000	40,000	20,000	23,400	20,000	17,100	17,100
10-334-40000	Ambulance - Per Capita Grant	6,719	6,882	8,448	4,832	6,500	6,500	6,500
10-334-50000	Other Grants - Library					5,000	5,000	5,000
10-334-51000	LSTA Grants					2,000	2,600	2,600
10-334-52000	State Grants - Library					8,100	8,500	8,500
10-334-90000	Misc. State Grants	24,661	35,600	54,583	168,950		353,342	353,342
Budget notes:								
	~2027 Discovery Elementary Sidewalk Grant - $353,242							
Total STATE GRANTS:		99,525	191,979	184,849	268,968	136,600	488,042	488,042
STATE SHARED REVENUE								
10-335-60000	Class C Road Fund Allotment	988,430	1,052,662	1,939,949	1,684,189	1,500,000	1,900,000	1,900,000
10-335-80000	State Liquor Allotment	21,396	24,987	25,706	28,656	27,000	30,000	30,000
10-335-80100	State Special Enforcement DUI	9,235	561	11,753	21,271	5,000	30,000	30,000
Total STATE SHARED REVENUE:		1,019,061	1,078,210	1,977,407	1,734,115	1,532,000	1,960,000	1,960,000
GENERAL GOVERNMENT								
10-341-10000	Animal Shelter Fees	5,505	10,326	9,608	23,671	9,000	20,000	20,000
10-341-10001	Animal Shelter Contract Fees	290	-115	2,950				
Total GENERAL GOVERNMENT:		5,795	10,211	12,558	23,671	9,000	20,000	20,000
PUBLIC SAFETY								
10-342-40000	Public Education			275				
10-342-40200	Police Contract Revenue	3,292	2,665	4,164	57,220		58,800	58,800
10-342-50000	Fire Protection Services	34,559	41,606	35,822	36,130	251,150	250,000	300,000
10-342-51000	Fire Recovery Fees	21,475	26,436	5,217	15,543	15,000	15,000	15,000
10-342-52000	Wildland Deployments	43,723	65,365			50,000		
10-342-60000	Ambulance Fees	1,823,906	1,716,101	1,730,176	1,763,836	2,147,000	2,000,000	2,500,000
10-342-80000	Box Elder School Dist. Payment	106,158	111,264	124,972	143,654	140,000	170,500	170,500
Total PUBLIC SAFETY:		2,033,114	1,963,436	1,900,626	2,016,382	2,603,150	2,494,300	3,044,300
SWIMMING POOL								
10-346-21000	Swimming Lessons	53,335	54,642	49,531	51,629	50,000	50,000	50,000
10-346-22000	Admissions	127,362	159,002	187,175	175,198	180,000	173,000	173,000
10-346-23000	Concessions	48,801	48,201	61,314	56,632	50,000	55,000	55,000
10-346-24000	Rentals	44,359	34,864	38,636	38,879	40,000	40,000	40,000
10-346-29000	Passes	59,897	63,538	63,594	53,448	65,000	55,000	55,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
10-346-60000	Other Swimming Pool Revenue	2,587	3,459	3,141	2,683	3,000	3,000	3,000
10-346-71000	Sales Tax Contra	-19,177	-15,042	-21,917	-16,058	-20,000	-20,000	-20,000
Total SWIMMING POOL:		317,164	348,663	381,474	362,411	368,000	356,000	356,000
RECREATION FEES								
10-347-23000	Concessions	22,515	24,431	31,073	19,908	25,000	12,000	12,000
10-347-31000	Basketball - Youth	37,251	40,298	36,413	32,336	40,000	32,300	32,300
10-347-31001	Basketball- Tournament - Youth	4,160	4,175					
10-347-31100	Basketball - Men	4,845	3,160	2,765	4,100	4,100	6,200	6,200
10-347-31200	Basketball - Women						5,000	5,000
10-347-32000	Girls Ponytail Softball	4,330	6,237	9,378	4,330	6,000	4,100	4,100
10-347-32010	Girls Softball Tournament	30,047	22,663	25,760	20,025	25,000	25,300	25,300
10-347-32100	Adult Softball	7,930	6,100	5,675	4,445	7,000	5,250	6,000
10-347-32110	Adult Softball Tournament	3,085	1,925	2,825	2,825	3,000	2,500	2,500
10-347-32200	T-Ball/Coach Pitch	17,315	18,231	11,355	14,505	15,000	15,000	15,000
10-347-32400	Baseball - Pony/Major	6,240	5,145	8,720	10,030	7,500	9,100	9,100
10-347-33000	Volleyball - Adult			1,014		1,500	1,500	1,500
10-347-33001	Volleyball - Youth			1,765	1,200	1,500	9,600	9,600
10-347-34000	Flag Football - Youth	6,528	6,085	7,015	7,345	7,200	10,300	10,300
10-347-35000	Special Events	695	390	4,255	5,482	3,500	15,100	15,100
10-347-35500	Pickleball League	16,093	18,078	17,426	8,378	16,000	10,600	10,600
10-347-36000	Tennis	6,278	5,215	5,745	5,035	6,000	5,000	5,000
10-347-37100	Misc. Donations				39,700			
10-347-38000	Summer Youth Programs		5,215	430	20	1,800	1,800	1,800
10-347-38100	CAS Special Event Permits	525	810	1,025	550	1,000	1,500	1,500
10-347-39000	CAS Rentals	465	240	110	90	200	1,000	1,000
10-347-39100	CAS Pickleball Events	30	974	8,655	1,240	6,000		
10-347-39200	2022 TOC Event Revenue	3,210	5,255					
10-347-39202	2021 TOC Event Revenue	173,644	-2,410	5,000				
10-347-39300	Soccer - Youth						31,000	31,000
10-347-39301	Soccer - Adult						7,200	7,200
Total RECREATION FEES:		345,184	172,216	186,403	181,543	177,300	211,350	212,100
CEMETERY								
10-348-10000	Cemetery - Sale of Property	119,600	68,340	84,285	100,455	85,000	85,000	85,000
10-348-20000	Cemetery - CIR					28,000	32,000	32,000
10-348-30000	Cemetery - Burials	142,695	139,295	146,223	140,535	145,000	100,000	100,000
10-348-40000	Cemetery - Perpetual Care	67,728	44,715	54,165	65,240	50,000	45,000	45,000
10-348-60000	Cemetery - Other		300	120	540			
10-348-70000	Cemetery - Columbarium Sales	780	4,440	5,280	9,240	5,000	5,000	5,000
10-348-80000	Cemetery - Columbarium Burial	1,305	1,935	3,645	4,485	2,000	5,000	5,000
Total CEMETERY:		332,108	259,025	293,718	320,495	315,000	272,000	272,000
MISC CHARGES FOR SERVICES								

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
10-349-30000	Parks - Field Usage Fees	6,565	9,070	21,132	23,381	30,000	30,000	30,000
10-349-31000	Banners - Advertising/Sponsor			6,650	9,200	8,000	9,200	9,200
10-349-70000	Donations	670	701	2,052	6,925			
10-349-80000	Parks Donations		2,700	13,000				
10-349-90000	Restricted Donations - Other	2,510	34,801	17,045	19,419			
Total MISC CHARGES FOR SERVICES:		9,745	47,272	59,879	58,925	38,000	39,200	39,200
FINES, FORFEITURES & FEES								
10-352-10000	Citations	68,871	86,966	130,075	106,809	125,000	130,000	130,000
Total FINES, FORFEITURES & FEES:		68,871	86,966	130,075	106,809	125,000	130,000	130,000
INTEREST EARNINGS								
10-361-00000	Interest Income - General	65,654	918,526	1,720,638	1,481,934	1,200,000	-141,920	858,080
10-361-01000	Interest Income - Restricted				1,016	16,345		
10-361-10000	Interest Income Intercompany	51,650	36,928	21,484	5,424			
Total INTEREST EARNINGS:		117,304	955,453	1,742,122	1,488,374	1,216,345	-141,920	858,080
PARKS, CONCESSIONS, OTHER LEAS								
10-362-02000	Parks Rental	9,430	9,600	11,798	15,275	20,000	20,000	20,000
Total PARKS, CONCESSIONS, OTHER LEAS:		9,430	9,600	11,798	15,275	20,000	20,000	20,000
SENIOR CITIZEN REVENUE								
10-363-10001	Box Elder County	107,055	172,055	112,055		117,000	117,000	117,000
10-363-10002	State Services	16,920	15,893	16,126	16,432	16,016	14,359	14,359
10-363-10003	State Nutrition	4,368	4,463	8,393	8,238	8,238	8,340	8,340
10-363-10005	State Transportation	1,917	1,917					
10-363-10006	State Home Delivered Meals	31,718	31,601	46,440	56,759	56,759	53,144	53,144
10-363-10007	Federal III B	39,510	27,894	28,212	19,951	19,951	21,602	21,602
10-363-10008	Federal III C-1	54,449	56,339	50,641	24,669	24,669	26,374	26,374
10-363-10009	Federal III C-1 C I L	12,353	11,367	13,051	57,060	9,696	9,750	9,750
10-363-10010	Federal III C-2	55,116	47,146	51,748	9,696	57,060	64,347	64,347
10-363-10011	Federal III C-2 C I L	12,353	11,367	13,051	9,696	9,696	9,751	9,751
10-363-10012	Social Services Block Grant	4,200						
10-363-10015	Federal III D	3,529	3,496	4,800	3,210	3,210	3,240	3,240
10-363-10016	State Grant	3,000						
10-363-10017	Care's Act - Comm. Center	29,077						
10-363-10018	HIIP	6,311	8,000					
10-363-10019	Outlying Cities Support	300	5,000	300	3,000	5,300	5,300	5,300
10-363-12001	United Way	2,106	949	132	120			
10-363-12003	Trust Revenue	40,176	12,749	97				
10-363-12005	Transportation Revenue	561	865	194	18			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
10-363-21000	Recreation & Tour	1,965	23		11	2,200		
10-363-21100	Newsletter Subscription	775	594	277	238	400	3,120	3,120
10-363-21200	Donations	12,000	19,613	12,813	11,730	12,000	12,000	12,000
10-363-21300	Program Revenue	725	3,143	5,298	6,499	10,000	10,000	10,000
10-363-22001	Food Truck - Taxable	151	92					
10-363-22002	Food Truck Special Event	4,151	3,701	579				
10-363-23000	Meals on Wheels- Over 60 Years	67,528	91,339	98,089	88,613	100,000	100,000	100,000
10-363-23001	Meals on Wheels - Under 60 Yrs	893	719	2,538	1,128	1,000	1,000	1,000
10-363-24000	Congregate Meals-Over 60 Yrs	22,033	7,748	15,476	18,492	20,000	30,000	30,000
10-363-24001	Congregate Meals-Under 60 Yrs	2,324	3,642	3,556	4,772	2,000	3,000	3,000
10-363-24002	Meals - Ensure	10,394	660					
Total SENIOR CITIZEN REVENUE:		547,957	542,373	483,868	340,331	475,195	492,327	492,327
MUSEUM GALLERY								
10-364-30000	Utah Art Council Grants			4,650	2,350	2,000		
10-364-60000	Historical Tour Booklet Sales	4,090	580	130		500	500	500
10-364-70000	Grants					1,000	1,000	1,000
10-364-71000	Restricted Donations	3,000		2,000	13,425		5,000	5,000
10-364-90000	Museum Event Registration	300						
Total MUSEUM GALLERY:		7,390	580	6,780	15,775	3,500	6,500	6,500
LIBRARY								
10-365-21000	Library Fees & Charges					50	50	50
10-365-22000	Fines & Non-Resident Cards					23,300	23,300	23,300
10-365-23000	Copy Machine Fees					5,000	5,500	5,500
10-365-24000	Library Taxable Sales					6,500	7,500	7,500
10-365-71000	Sales Tax Contra					-500	-550	-550
10-365-90000	Gifts & Donations					3,000	3,000	3,000
10-365-91000	Gifts & Donations - Literacy					100	100	100
Total LIBRARY:						37,450	38,900	38,900
SUNDRY REVENUE								
10-369-10000	Misc. Revenue	90,742	21,849	-33,542	166,092	40,000	50,000	50,000
10-369-10100	U.I.A. Revenue	48,448	136,683	147,002	157,715	168,607	179,789	179,789
10-369-10200	Intergovernmental Revenue	347,154	374,349	376,947	383,654	400,000	384,000	384,000
10-369-10300	Intergovernmental Revenue Othe	934,913	938,997	5,398,270	7,565,208	19,310,750	8,435,613	8,435,613
Budget notes:								
~2027 Corridor Preservation $710k, Forest Overpass $6 Million, Perry Inspection Services $63.5k, Perry Fire Contract $80k								
10-369-10400	Intergovernmental Revenue SF				17,750	60,000	65,000	65,000
10-369-20000	Police Revenue	12,290	12,534	11,110	14,495	13,000	15,000	15,000
10-369-20002	Strike Force - Restitution	229	450	218				

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
10-369-50000	Lease Proceeds	25,920	33,010	30,800	31,052	27,100	27,100	27,100
10-369-60000	Sale of Assets		134,218	22,750	136,463			
10-369-80000	Other Financing: Subscription		40,334					
Total SUNDRY REVENUE:		1,459,697	1,692,424	5,953,553	8,472,428	20,019,457	9,156,502	9,156,502
TRANSFERS FROM OTHER FUNDS								
10-382-00042	Transfer - Cemetery CAP					50,000		
10-382-00051	Utility Fund	3,937,784	4,454,856	3,971,976	4,102,344	4,330,114	4,542,388	5,035,678
10-382-00057	Transfer from Storm Drain	32,355	34,860	34,800	34,704	34,708	34,708	34,708
10-382-00071	Transfer from Library					750,000		
Total TRANSFERS FROM OTHER FUNDS:		3,970,139	4,489,716	4,006,776	4,137,048	5,164,822	4,577,096	5,070,386
APPROPRIATED FUND BALANCE								
10-399-00000	Appropriated Fund Balance					814,000	1,855,500	2,229,500
Total APPROPRIATED FUND BALANCE:						814,000	1,855,500	2,229,500

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
CITY COUNCIL								
10-4110-1140	Salary Increase					1,214	2,487	2,487
10-4110-1150	Group Insurance Increase					1,251	1,249	1,249
10-4110-1200	Part-Time Employees	43,725	49,600	55,785	60,122	43,620	44,711	44,711
10-4110-1310	Social Security	2,851	3,419	4,216	4,607	3,451	3,534	3,534
10-4110-1320	Retirement		-887					
10-4110-1340	Group Insurance	45,642	17,437	3,962	3,225	17,871	17,839	17,839
10-4110-1370	Cell Phone Stipend	697	1,195	1,512	1,569	1,487	1,487	1,487
10-4110-1380	Personnel Services Contra	-48,620	-34,448	-43,878	-32,904	-31,412		-33,372
10-4110-2300	Training	9,439	11,317	10,742	3,281	11,400	11,400	11,400
10-4110-2310	Mileage	70				100	100	100
10-4110-2400	Office Supplies	926	226	270	338	300	300	300
10-4110-2409	Supplies Contra	-3,901	-6,694	-5,149	-6,480	-6,241		-6,351
10-4110-2575	Computer Replacement Program	3,488	750	2,643			3,000	3,000
10-4110-2581	Computer Software IT				1,933	1,550	1,550	1,550
10-4110-2801	Telephone - Cell Phone	1,166	1,258	1,100	595	903	840	840
10-4110-2990	Services & Charges Contra	-26,096	-24,688	-27,994	-11,160	-24,334		-188,675
10-4110-3100	Professional & Technical			14,367	128			
10-4110-4810	Telecommunications	514,794	525,089	535,591	592,661	556,302	556,302	556,302
10-4110-4820	Wasatch Front Regional Council	9,317	9,560	9,952	10,495	10,500	10,500	10,500
10-4110-4830	Dispatch					250,000	340,000	340,000
10-4110-4890	Transfer to Other Government	2,028,386	2,176,877	2,315,832	1,172,980	1,200,000	1,200,000	1,200,000
10-4110-4911	Spec Events - July 4 Fireworks		42,000		21,000	21,000	50,000	50,000
10-4110-6100	Misc. Supplies	1,286	1,315	972	279	1,000	1,000	1,000
10-4110-6200	Youth Council Expense	4,639	5,661	6,291	4,422	6,535	6,535	6,535
10-4110-6300	Public Relations	500	2,309	2,006	4,042	3,500	3,500	3,500
10-4110-6400	Chamber of Commerce	27,200	27,351	27,350		27,350	27,350	27,350
10-4110-6450	Community Grants	10,000	10,000	30,000	81,500	81,500	81,500	81,500
10-4110-6600	Art on Main	7,500	7,500	7,500	3,500	3,500	3,500	3,500
10-4110-6601	Farmers Market					3,000	3,000	3,000
10-4110-6700	Community Events	2,570	3,396	3,858	2,013	7,000	7,000	7,000
Total CITY COUNCIL:		2,635,578	2,829,541	2,956,927	1,918,146	2,192,346	2,378,683	2,150,285

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
MAYOR'S OFFICE								
10-4130-1100	Full-Time Employees	219,353	216,488	238,757	286,729	410,229	463,803	463,803
10-4130-1110	Overtime	554	1,127	1,071	928		604	604
10-4130-1140	Salary Increase					13,052	30,847	30,847
10-4130-1141	Personal Leave Pay	3,598	1,373	5,504	4,010			
10-4130-1142	Leave Time Cashouts	4,302	12,761		15,830	15,830	14,952	14,952
10-4130-1150	Group Insurance Increase					3,487	5,402	5,402
10-4130-1200	Part-Time Employees	32,741	19,213	20,446	21,668	21,277	21,809	21,809
10-4130-1210	Temporary Employees	11,997						
10-4130-1310	Social Security	19,466	18,017	19,421	20,892	38,314	42,738	42,738
10-4130-1320	Retirement	44,088	45,728	52,868	55,003	49,365	83,345	83,345
10-4130-1340	Group Insurance	43,009	53,739	53,162	51,958	49,810	77,175	77,175
10-4130-1350	S/T & L/T Disability Insurance	1,777	3,081	2,852	3,007	2,909	4,644	4,644
10-4130-1370	Recognition Program	20,069	21,020	44,306	19,786	32,000	32,000	32,000
10-4130-1380	Personnel Services Contra	-184,796	-189,711	-227,783	-333,372	-298,187		-384,146
10-4130-1420	Annual Employee Party	6,858	6,031	6,522	8,654	22,500	22,500	22,500
10-4130-1425	Employee Education Expense	2,909	13,695	3,787	4,907	14,800	14,800	14,800
10-4130-1495	Employee Longevity Program	49,278	35,279	39,705	51,065	53,500	57,500	57,500
10-4130-1496	Employee Christmas Gifts	19,229	22,070	23,773	5,771	24,000	24,000	24,000
10-4130-1497	Employee Retirement Awards	2,321	1,717	1,400	1,747	2,000	2,000	2,000
10-4130-1498	Employee Safety Program	12,629	13,049	8,476	10,187	10,000	10,000	10,000
10-4130-2100	Books, Subs, & Memberships	2,420	2,333	2,675	1,566	3,000	3,000	3,000
10-4130-2110	Ut League of Cities Membership	10,861	11,882	12,959	13,240	13,300	13,900	13,900
10-4130-2120	Communications	2,788		669	2,279	2,500	2,500	2,500
10-4130-2300	Training	5,224	1,310	9,589	14,299	13,500	13,500	13,500
10-4130-2310	Mileage	945	227	768	323	300	300	300
10-4130-2400	Office Supplies	5,059	1,430	818	6,455	1,300	1,300	1,300
10-4130-2409	Supplies Contra	-36,691	-58,896	-77,837	-84,588	-75,489		-79,009
10-4130-2500	Equip, Supplies, & Maintenance	933	731	658	703	1,000	1,000	1,000
10-4130-2575	Computer Replacement Program	3,466	750	6,633		2,600	4,200	4,200
10-4130-2581	Computer Software IT				1,072	1,060	1,380	1,380
10-4130-2800	Telephone	750	669	891	953	1,000	1,103	1,103
10-4130-2801	Telephone - Cell Phone	1,702	2,246	1,933	888	1,355	1,296	1,296
10-4130-2990	Services & Charges Contra	-24,276	-19,609	-27,468	-19,128	-23,081		-21,980
10-4130-3100	Professional & Technical	15,697	18,882	25,312	94,510	17,000	17,000	17,000
10-4130-4716	Subscription Principal		252					
10-4130-4717	Subscription Interest Exp		1					
10-4130-6100	Sundry	3,402	6,886	9,506	5,399	7,000	7,000	7,000
10-4130-6200	Appreciation Dinner	4,880	157	4,957	200	5,000	200	200
10-4130-6550	Special Projects				25,514			
10-4130-7400	Capital Projects			4,290				
10-4130-9830	Shop Charges - Equipment Lease						6,600	6,600
10-4130-9840	Facility Chg - Repair & Maint	3,884	4,856	4,470	5,171	6,520	6,196	6,196
10-4130-9845	Facility Chg - Lease	5,345	5,311	5,636	6,048	6,599	6,611	6,611
Total MAYOR'S OFFICE:		315,769	274,095	280,725	303,676	449,351	995,205	510,070

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
HUMAN RESOURCE								
10-4131-1100	Full-Time Employees	91,897	201,015	114			170,369	170,369
10-4131-1140	Salary Increase						13,437	13,437
10-4131-1141	Personal Leave Pay	1,132	3,687					
10-4131-1142	Leave Time Cashouts	2,778	3,945					
10-4131-1150	Group Insurance Increase						2,017	2,017
10-4131-1200	Part-Time Employees	36,762					49,920	49,920
10-4131-1310	Social Security	10,201	15,876				16,890	16,890
10-4131-1320	Retirement	19,960	28,770				28,892	28,892
10-4131-1340	Group Insurance	6,452	6,963				28,812	28,812
10-4131-1350	S/T & L/T Disability Insurance	790	2,084				2,181	2,181
10-4131-1370	Cell Phone Stipend	124	360				496	496
10-4131-1380	Personnel Services Contra	-83,552	-89,059					-149,611
10-4131-1425	Employee Education Expense		458					
10-4131-2100	Books, Subs, & Memberships	1,666	1,055				9,300	9,300
10-4131-2300	Training	1,482	3,176					
10-4131-2310	Mileage	13						
10-4131-2400	Office Supplies	363	487					
10-4131-2409	Supplies Contra	-3,092	-3,862					-2,994
10-4131-2500	Equip, Supplies, & Maintenance	591	543					
10-4131-2575	Computer Replacement Program	271	2,542					
10-4131-2581	Computer Software IT						620	620
10-4131-2585	Computer Software Dept						17,900	17,900
10-4131-2800	Telephone	315	276					
10-4131-2801	Telephone - Cell Phone	948	739					
10-4131-2990	Services & Charges Contra	-124,128	-11,104					-79,037
10-4131-3130	Pro & Tech Services	450	3,605				8,000	8,000
10-4131-3150	Employee Drug Testing	10,886	12,789					
10-4131-3200	Management Fee - Perform. Pro	4,510	4,736					
10-4131-4716	Subscription Principal		101					
10-4131-4717	Subscription Interest Exp		1					
10-4131-5111	Insurance for Workmans Comp.	217,045		-30,694			219,000	219,000
10-4131-9840	Facility Chg - Repair & Maint	1,609	2,011					
10-4131-9845	Facility Chg - Lease	962	948					
Total HUMAN RESOURCE:		200,434	192,140	-30,580			567,833	336,191

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
ADMINISTRATION								
10-4140-1100	Full-Time Employees	355,092	410,541	594,620	721,154	601,806	459,638	459,638
10-4140-1110	Overtime	4,942	7,772	4,284	15,214	5,836	10,232	10,232
10-4140-1140	Salary Increase					20,160	30,021	30,021
10-4140-1141	Personal Leave Pay	5,547	5,258	10,437	13,951			
10-4140-1142	Leave Time Cashouts	12,623	8,348	9,029	12,617	13,920	8,312	8,312
10-4140-1150	Group Insurance Increase					6,889	4,838	4,838
10-4140-1200	Part-Time Employees				17,640	15,000		
10-4140-1210	Temporary Employees	6,995	77		12,207			
10-4140-1310	Social Security	28,645	31,593	45,602	55,429	48,773	36,698	36,698
10-4140-1320	Retirement	75,732	85,847	126,083	126,916	111,696	77,717	77,717
10-4140-1340	Group Insurance	62,250	68,503	86,179	80,019	98,414	69,112	69,112
10-4140-1350	S/T & L/T Disability Insurance	3,083	5,849	8,355	9,044	8,358	6,278	6,278
10-4140-1370	Cell Phone Stipend	447	1,029	1,800	1,713	991	1,535	1,535
10-4140-1380	Personnel Services Contra	-274,769	-304,473	-485,527	-454,404	-436,346		-336,675
10-4140-1410	Employee Activities					8,000		
10-4140-1420	Unemployment Payments	1,648	7,841	7,129		7,000	7,000	7,000
10-4140-2100	Books, Subs, & Memberships	40,738	43,518	57,201	68,769	69,100	72,000	72,000
10-4140-2200	Public Notices	383	2,365	1,072	332	1,000	1,400	1,400
10-4140-2300	Training	7,540	10,172	11,235	14,356	15,000	14,400	14,400
10-4140-2310	Mileage	101		65		500	750	750
10-4140-2400	Office Supplies	19,413	15,231	9,376	9,928	16,000	16,000	16,000
10-4140-2409	Supplies Contra	-37,516	-36,300	-44,973	-45,096	-54,773		-53,318
10-4140-2410	Copy Machine Supplies			55				
10-4140-2500	Supplies - Equip & Maintenance	1,920	-1,745	-1,483	2,473	2,648	2,600	2,600
10-4140-2575	Computer Replacement Program	3,632	3,789	6,655	2,814	5,200	5,800	5,800
10-4140-2581	Computer Software IT				3,309	4,600	4,880	4,880
10-4140-2585	Computer Software Dept						67,000	67,000
10-4140-2710	Utilities - Governmental	441,814	608,722	559,442	568,676	575,000	625,000	625,000
10-4140-2800	Telephone	2,135	1,772	2,561	2,833	2,900	2,433	2,433
10-4140-2801	Telephone - Cell Phone	2,769	3,036	2,779	486	2,258	1,296	1,296
10-4140-2990	Services & Charges Contra	-160,793	-261,587	-375,268	-226,452	-309,626		-102,899
10-4140-3110	Pro Services - Yearly Audit	12,454	12,535	13,060	15,710	15,000	15,250	15,250
10-4140-3120	Pro Services - Prosecution	138,432	138,432	138,432	99,997	55,000	60,000	60,000
10-4140-3130	Pro Services - Other	125,202	110,926	194,627	184,625	182,155	132,000	132,000
10-4140-3140	Pro Services - Indigent Defen	27,104	27,104	34,109	39,000	24,000	24,000	24,000
10-4140-3150	Pro Services - Employee | HR				78,754	29,150		
10-4140-4716	Subscription Principal		3,609	3,203	3,267			
10-4140-4717	Subscription Interest Exp		180	130	66			
10-4140-5111	Insurance for Workmans Comp.	9,007	176,867	168,844	138,279	219,000		
10-4140-6100	Misc. Supplies		102	3,031	471	3,000	2,000	2,000
10-4140-6200	Primary & General Election	22,776	23	19,091	84	40,000	100	100
10-4140-6500	Sundry	476	444	806	1,937	500	500	500
10-4140-7400	Capital Projects	25,699	6,312	-2,755				
10-4140-9840	Facility Chg - Repair & Maint	32,624	40,788	39,396	45,578	57,468	54,624	54,624
10-4140-9845	Facility Chg - Lease	14,051	13,764	14,645	15,720	16,299	14,162	14,162

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
Total ADMINISTRATION:		1,012,196	1,248,245	1,263,329	1,637,418	1,481,876	1,827,578	1,334,686

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
INFORMATION TECHNOLOGY								
10-4150-1100	Full-Time Employees	242,526	321,479	357,530	396,586	461,947	477,922	477,922
10-4150-1140	Salary Increase					16,257	31,503	31,503
10-4150-1141	Personal Leave Pay	11,352	10,569	14,651	7,359			
10-4150-1142	Leave Time Cashouts	428			6,635	1,991	4,215	4,215
10-4150-1150	Group Insurance Increase					6,034	6,003	6,003
10-4150-1200	Part-Time Employees			473	452		25,482	25,482
10-4150-1210	Temporary Employees	7,942	11,003	8,623	23,506	25,500		
10-4150-1310	Social Security	19,208	25,234	28,573	32,271	37,442	38,871	38,871
10-4150-1320	Retirement	49,607	63,205	71,280	73,221	82,260	76,460	76,460
10-4150-1340	Group Insurance	54,288	56,405	56,163	55,112	75,824	85,761	85,761
10-4150-1350	S/T & L/T Disability Insurance	2,191	4,528	5,029	5,568	6,506	6,607	6,607
10-4150-1370	Cell Phone Stipend						496	496
10-4150-1380	Personnel Services Contra	-193,432	-218,731	-286,799	-283,608	-333,879		-360,065
10-4150-2100	Books, Subs, & Memberships	94		60	243	250	250	250
10-4150-2300	Training	1,059	5,051	8,823	13,815	14,500	16,500	16,500
10-4150-2310	Mileage		269	263		500	500	500
10-4150-2400	Office Supplies	221	158	118	111	250	250	250
10-4150-2409	Supplies Contra	-3,020	-3,023	-4,084	-7,488	-7,281		-8,365
10-4150-2500	Supplies - Equip & Maintenance	48,885	28,019	17,306	6,765	25,500	35,500	35,500
10-4150-2575	Computer - Hardware	2,785	2,581	7,652	1,710	3,600	4,500	4,500
10-4150-2580	Computer - Software				54,268			
10-4150-2581	Computer Software IT				6,449	64,250	82,020	82,020
10-4150-2800	Telephone	750	669	891	953	1,000	1,103	1,103
10-4150-2801	Telephone - Cell Phone	2,017	3,033	2,534	2,665	1,915	1,824	1,824
10-4150-2990	Services & Charges Contra	-32,007	-32,871	-37,800	-18,564	-49,850		-65,486
10-4150-3130	Pro Services	8,392	16,492				2,000	2,000
10-4150-4716	Subscription Principal		16,957	7,245				
10-4150-4717	Subscription Interest Exp		1	147				
10-4150-9810	Shop Charges - Fuel	372	352	263	383	289	472	472
10-4150-9820	Shop Charges - Repair & Maint.	895	143	484	909	771	1,329	1,329
10-4150-9830	Shop Charges - Equipment Lease					1,008	1,008	1,008
10-4150-9840	Facility Chg - Repair & Maint	2,798	3,498	3,219	3,724	4,696	4,463	4,463
10-4150-9845	Facility Chg - Lease	1,406	2,030	2,368	2,532	3,091	2,788	2,788
Total INFORMATION TECHNOLOGY:		228,756	317,051	265,013	385,577	444,372	907,826	473,910

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
ECONOMIC DEVELOPMENT								
10-4180-1100	Full-Time Employees	77,781	81,718	87,905	103,748	92,050	60,459	60,459
10-4180-1140	Salary Increase					3,001	3,956	3,956
10-4180-1141	Personal Leave Pay	1,412	1,763	2,364	1,271			
10-4180-1142	Leave Time Cashouts	1,416			2,041	2,041	2,106	2,106
10-4180-1150	Group Insurance Increase					769	522	522
10-4180-1200	Part-Time Employees				86			
10-4180-1310	Social Security	6,056	6,051	6,625	6,995	7,217	4,801	4,801
10-4180-1320	Retirement	16,797	17,417	18,747	17,458	17,261	10,790	10,790
10-4180-1340	Group Insurance	8,892	9,314	9,203	9,499	10,985	7,458	7,458
10-4180-1350	S/T & L/T Disability Insurance	679	1,199	1,199	1,247	1,237	760	760
10-4180-1370	Cell Phone Stipend			87	224	248	198	198
10-4180-1380	Personnel Services Contra	-55,010	-58,530	-66,759	-64,644	-63,171		-43,520
10-4180-2100	Books, Subs, & Memberships	7,605	7,348	7,485	7,458	11,000	8,000	8,000
10-4180-2200	Public Notices					200	200	200
10-4180-2300	Training	3,792	2,924	4,802	4,311	3,500	5,000	5,000
10-4180-2310	Mileage	1,172	2,365	2,597	1,510	2,500	2,500	2,500
10-4180-2400	Office Supplies	943	1,528	1,421	1,117	1,500	1,500	1,500
10-4180-2409	Supplies Contra	-7,852	-8,011	-8,657	-7,824	-8,784		-8,221
10-4180-2500	Supplies - Equip. Maintenance	1,512	1,305	2,118	1,558	2,100	2,000	2,000
10-4180-2575	Computer Replacement Program			220		2,600		
10-4180-2581	Computer Software IT				549	250	250	250
10-4180-2800	Telephone	157	148	182	194	225	226	226
10-4180-2801	Telephone - Cell Phone	643	800	611	324	488	420	420
10-4180-2990	Services & Charges Contra	-22,749	-40,516	-32,095	-95,232	-94,137		-21,437
10-4180-3100	Professional & Technical	9,339	17,336	63,871	7,715	30,000	50,000	30,000
10-4180-4716	Subscription Principal		50					
10-4180-4717	Subscription Interest Exp							
10-4180-4800	Materials & Supplies			12				
10-4180-4810	Wayfinding			8,000	8,000	8,000	8,000	8,000
10-4180-9840	Facility Chg - Repair & Maint	1,259	1,574	1,449	1,677	2,113	2,009	2,009
10-4180-9845	Facility Chg - Lease	822	811	1,168	1,500	2,073	1,945	1,945
Total ECONOMIC DEVELOPMENT:		54,666	46,593	112,552	10,780	35,266	173,102	79,924

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
RISK MANAGEMENT								
10-4190-2990	Services & Charges Contra	-146,361	-159,257	-172,868	-181,884	-250,141		-246,393
10-4190-5100	Ut Risk Management Association	92,404	103,180	109,090	112,558	120,000	126,000	126,000
10-4190-5110	Insurance - Fred A Moreton	176,170	204,437	234,027	265,891	300,000	315,000	315,000
10-4190-5115	Insurance - Peach Days	7,333	7,265					
10-4190-5120	Claim/Recaptured Losses	28,543	59,553	31,237	61,304	100,000	61,500	61,500
10-4190-5121	City Caused Damage					10,000	10,000	10,000
10-4190-6300	Management Training	144	1,722	3,062	2,817	2,500	3,000	3,000
Total RISK MANAGEMENT:		158,233	216,901	204,548	260,686	282,359	515,500	269,107

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
POLICE DEPARTMENT								
10-4210-1100	Full-Time Employees	2,061,308	2,372,651	2,875,125	3,723,293	3,287,771	3,604,895	3,604,895
10-4210-1102	Part-time Emp- Strike Force	13,760	19,031	16,333	55			
10-4210-1110	Overtime	162,169	264,451	225,004	222,961	238,051	247,986	247,986
10-4210-1120	Standby	24,301	28,882	30,154	35,861	32,718	34,942	34,942
10-4210-1140	Salary Increase					130,209	332,479	332,479
10-4210-1141	Personal Leave Pay	53,709	56,784	91,134	110,173			
10-4210-1142	Leave Time Cashouts	43,506	51,630	4,615	100,250	80,308	95,271	95,271
10-4210-1150	Group Insurance Increase					33,082	38,744	38,744
10-4210-1200	P/T Employees-C. Guards/Dispat	8,188	16,407	38,800	64,601	72,096	70,552	70,552
10-4210-1310	Social Security	179,769	208,771	246,089	289,729	286,454	313,060	313,060
10-4210-1320	Retirement	573,291	669,896	840,091	1,008,911	975,452	1,079,927	1,079,927
10-4210-1340	Group Insurance	367,201	357,338	370,167	433,130	472,596	553,495	553,495
10-4210-1350	S/T & L/T Disability Insurance	18,426	33,629	42,531	48,250	49,413	53,201	53,201
10-4210-1351	S/T & L/T Disab. Insur. - CTC						15,000	15,000
10-4210-1365	Uniform Allowance - Taxable	31,173	24,017	35,147	36,161	33,550	37,359	37,359
10-4210-1370	Cell Phone Stipend				332		1,288	1,288
10-4210-2100	Books, Subs, & Memberships	10,625	6,677	1,055	759	850	850	850
10-4210-2300	Training	24,628	35,848	31,411	47,184	44,400	45,000	45,000
10-4210-2400	Office Supplies	5,842	8,341	5,810	8,479	7,500	7,000	7,000
10-4210-2500	Supplies - Equip. Maintenance	5,710	7,670	6,344	6,988	6,250	6,500	6,500
10-4210-2575	Computer Replacement Program	14,019	16,866	43,944	22,209	22,750	21,800	21,800
10-4210-2581	Computer Software IT				9,647	9,410	20,590	20,590
10-4210-2585	Computer Software Dept				19,999		45,000	45,000
10-4210-2800	Telephone	7,828	7,010	8,832	8,265	9,700	10,604	10,604
10-4210-2801	Telephone - Cell Phone	14,516	19,857	18,286	10,806	14,742	14,564	14,564
10-4210-2802	Telephone - Mobile Data	11,531	11,531	13,082	9,029	13,443	13,437	13,437
10-4210-3100	Professional & Tech - UCAN				936			
10-4210-4510	Special Public Safety Supplies	66,509	66,908	54,313	79,269	64,200	69,000	69,000
10-4210-4520	Sp. P/S Supplies Liquor Law		7,441	11,340		30,000	60,500	60,500
10-4210-4530	Strike Force Expenditures	29,953	59,012	67,764	28,962	70,000	70,000	70,000
10-4210-4531	Strike Force Non-grant Exp.		4,325	3,487	128	20,000	20,000	20,000
10-4210-4540	Risk Mgmt Pay Off Reserve			980				
10-4210-4551	Teen Court Costs				940	1,000	4,000	4,000
10-4210-4560	Recovery Act JAG Program	3,781						
10-4210-4600	Computer Main. & Upgrade/Licen	7,847	2,770	461				
10-4210-4650	Records Mgmt. Software Costs	17,779	6,600	66,228	37,472	67,600		
10-4210-4716	Subscription Principal		2,219					
10-4210-4717	Subscription Interest Exp		13					
10-4210-5100	Risk Management Pay Off			5,646				
10-4210-6100	Misc. Supplies - Animal Shelt	2,626	8,600	3,197	12,719	5,100	5,100	5,100
10-4210-6110	Misc. Supplies - K-9	1,346	30,102	10,956	5,098	4,200	6,000	6,000
10-4210-6220	Misc. Services - Uniform Allow	8,351	19,302	13,906	4,609	12,200	12,200	12,200
10-4210-6600	SWAT Expenditures			-420	3,627	6,000	6,500	6,500
10-4210-7401	Capital Projects		284,841	12,059				
10-4210-9810	Shop Charges - Fuel	88,285	86,765	115,045	118,650	126,390	146,302	146,302

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
10-4210-9820	Shop Charges - Repair & Maint.	35,363	55,580	62,924	74,351	100,279	108,720	108,720
10-4210-9830	Shop Charges - Equipment Lease	274,872	274,872	304,284	386,304	361,320	530,088	530,088
10-4210-9840	Facility Chg. - Repair & Maint	84,067	103,635	91,120	82,995	103,436	81,142	81,142
10-4210-9845	Facility Chg. - Lease	38,954	37,693	37,560	42,408	42,143	45,522	45,522
Total POLICE DEPARTMENT:		4,291,233	5,267,964	5,804,800	7,095,539	6,834,613	7,828,618	7,828,618

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
FIRE								
10-4220-1100	Full-Time Employees	583,038	711,423	1,180,451	1,405,559	1,446,073	1,395,197	1,395,197
10-4220-1110	Overtime	81,803	86,717	137,681	177,177	104,673	184,738	184,738
10-4220-1120	Firefighter Standby Pay	1,559	1,074	5,168	880	1,425	1,455	1,455
10-4220-1140	Salary Increase					51,843	116,855	116,855
10-4220-1141	Personal Leave Pay	4,894	9,104	32,185	39,283			
10-4220-1142	Leave Time Cashouts	32,351	28,040	3,244	47,127	43,152	36,489	36,489
10-4220-1150	Group Insurance Increase					16,067	16,653	16,653
10-4220-1200	Part-Time Employees	137,154	134,951	37,807	22,853		22,818	22,818
10-4220-1201	Wildland Deployment	23,728	16,766	8		40,000	40,000	40,000
10-4220-1310	Social Security - Firefighters	66,806	70,708	101,567	117,659	125,140	128,630	128,630
10-4220-1320	Retirement	111,759	127,815	210,847	224,898	252,592	262,748	262,748
10-4220-1340	Group Insurance- Firefighters	97,230	109,374	183,409	195,942	219,142	237,906	237,906
10-4220-1350	S/T & L/T Disability Insurance	5,233	10,094	17,484	19,057	21,806	22,053	22,053
10-4220-1370	Cell Phone Stipend	450	953	1,036	802	499	743	743
10-4220-2300	Training	5,816	8,703	12,303	15,325	18,000	19,000	19,000
10-4220-2350	Public Fire Education	3,979	4,827	4,557	4,848	5,000	6,000	6,000
10-4220-2400	Training Supplies	47	120	2,318	40			
10-4220-2500	Equipment Supplies & Maint.	7,802	4,066	7,345	4,967	8,000	9,000	9,000
10-4220-2570	Protective Clothing	17,921	15,385	26,552	26,397	30,000	30,000	30,000
10-4220-2575	Computer Replacement Program	6,480	4,604	9,702	1,672	6,100	8,000	8,000
10-4220-2581	Computer Software IT				7,444	3,975	7,955	7,955
10-4220-2800	Telephone	1,192	1,033	1,287	1,368	1,500	1,858	1,858
10-4220-2801	Telephone - Cell Phone	2,270	2,972	2,266	1,279	1,843	2,135	2,135
10-4220-3101	Fire Prevention & Investigatio	2,303	1,406	65	1,582	2,500	3,500	3,500
10-4220-3110	Wildland Fire Suppression	111				2,000	2,000	2,000
10-4220-4500	Supplies - Equip. & Air Packs	5,138	5,771	12,235	3,694	2,000	3,000	3,000
10-4220-4520	Supplies - Fire Suppress Equip	1,113	7,062	12,570	3,006	5,000	5,000	5,000
10-4220-4540	Supplies - Fire Hose Replace		1,440	450	855	2,000	2,000	2,000
10-4220-4550	Supplies - Pagers & Radios	8,467	302	9,892	5,546	8,000	8,000	8,000
10-4220-4560	Supplies - Hazmat	2,726		1,877	1,055	3,000	3,000	3,000
10-4220-4561	Special Teams Hazmat/USAR	7,548				3,000	3,000	3,000
10-4220-4562	Supplies - Station				4,971	7,000	7,000	7,000
10-4220-4716	Subscription Principal		303					
10-4220-4717	Subscription Interest Exp		2					
10-4220-4911	Spec Events - July 4th Firewor				92			
10-4220-6200	Fire Truck Testing	925	2,518	2,524	2,541	3,500	3,500	3,500
10-4220-7401	Equipment - Grant Funds					8,000	8,000	8,000
10-4220-7440	Equipment						500,000	500,000
10-4220-7450	Training Facility						700,000	700,000
10-4220-7500	Equipment - Grant		14,478					
10-4220-9810	Shop Charges - Fuel	24,793	22,461	22,089	19,172	24,267	23,640	23,640
10-4220-9820	Shop Charges - Repair Maint.	71,913	31,442	17,518	19,307	27,918	28,231	28,231
10-4220-9830	Shop Charges - Equipment Lease	95,676	111,780	126,696	135,624	365,688	370,908	370,908
10-4220-9840	Facility Chg - Repair & Maint	20,301	18,517	22,588	13,483	34,767	20,506	20,506
10-4220-9845	Facility Chg - Lease	10,472	12,120	11,926	13,260	18,528	17,365	17,365

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
Total FIRE:		1,443,000	1,578,332	2,217,645	2,538,766	2,913,997	4,258,884	4,258,884

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
AMBULANCE								
10-4221-1100	Full-Time Employees	652,496	808,960	1,041,692	1,103,343	1,167,862	1,246,379	1,246,379
10-4221-1110	Overtime	82,392	120,585	141,037	193,750	104,757	220,228	220,228
10-4221-1120	Standby	25,717	24,583	35,718	9,578	28,967	9,955	9,955
10-4221-1140	Salary Increase					44,168	107,935	107,935
10-4221-1141	Personal Leave Pay	10,843	20,815	34,254	37,571			
10-4221-1142	Leave Time Cashouts	26,763	24,080	3,244	27,661	23,686	17,697	17,697
10-4221-1150	Group Insurance Increase					12,815	15,217	15,217
10-4221-1200	Part-Time Employees	197,230	200,911	54,908	24,367	75,000	34,227	34,227
10-4221-1310	Social Security - Ambulance	73,726	85,420	88,006	100,784	107,159	116,986	116,986
10-4221-1320	Retirement	117,799	141,762	167,437	183,802	197,896	232,896	232,896
10-4221-1340	Group Insurance - Ambulance	124,974	147,468	159,491	167,668	183,067	217,395	217,395
10-4221-1350	S/T & L/T Disability Insurance	5,690	11,397	15,372	17,959	18,578	20,475	20,475
10-4221-1370	Cell Phone Stipend			432	337	499	743	743
10-4221-2100	Books, Subs, & Memberships	730	2,304	1,452	3,239		3,000	3,000
10-4221-2300	Training	5,629	10,493	13,965	19,718	16,000	17,000	17,000
10-4221-2320	Clothing Allowance	23,229	15,943	20,434	17,418	23,000	38,000	38,000
10-4221-2350	Training Supplies		184					
10-4221-2400	Office Supplies	4,737	3,793	8,771	7,402	5,500	5,500	5,500
10-4221-2500	Equipment Supplies & Maint.	2,979	2,744	2,421	4,321	4,500	5,500	5,500
10-4221-2575	Computer Replacement Program		1,300	3,157				
10-4221-2581	Computer Software IT					500	500	500
10-4221-2585	Computer Software Dept						27,769	27,769
10-4221-2800	Telephone	1,473	1,288	1,631	1,737	1,850	1,987	1,987
10-4221-2801	Telephone - Cell Phone	5,213	5,234	4,055	2,121	2,556	2,461	2,461
10-4221-3110	Professional Service	83,049	113,410	115,700	88,607	50,000	22,231	22,231
10-4221-3111	Billing Professional Service	97,374	97,562	104,903	86,674	107,000	107,000	107,000
10-4221-3112	Medicaid Assessment				91,010	65,000	95,000	95,000
10-4221-4510	Supplies - Ambulance Equip.	2,034	1,185		11,624	8,000	8,000	8,000
10-4221-4530	EMS Supplies	58,810	55,424	76,975	55,970	65,000	65,000	65,000
10-4221-4531	Sundry	702	610	1,190	806	1,000	1,000	1,000
10-4221-4550	Supplies - Pagers & Radios	7,888	1,239	4,806	2,172	7,600	7,600	7,600
10-4221-4560	Maintenance - Med Equipt	1,495		1,500	1,200	6,500	7,500	7,500
10-4221-4716	Subscription Principal		403					
10-4221-4717	Subscription Interest Exp		2					
10-4221-5100	Risk Management Pay-Off		6,530					
10-4221-7400	Equipment - Competitive Grant		69,132	27,721	35,491	25,000	25,000	25,000
10-4221-7401	Per Capita Grant Expenditure	1,401	6,882	4,333	6,420	6,500	6,500	6,500
10-4221-9810	Shop Charges - Fuel	33,409	32,691	29,890	23,501	32,837	28,978	28,978
10-4221-9820	Shop Charges - Repair & Maint.	17,664	22,653	14,742	19,141	23,494	27,988	27,988
10-4221-9830	Shop Charges - Equipment Lease	125,220	109,404	149,208	149,208	176,100	168,528	168,528
10-4221-9840	Facility Chg - Repair & Maint	20,301	18,517	22,588	13,483	34,767	20,506	20,506
10-4221-9845	Facility Chg - Lease	10,472	12,120	11,926	13,260	17,712	17,389	17,389
Total AMBULANCE:		1,821,438	2,177,027	2,362,959	2,521,342	2,644,870	2,950,071	2,950,071

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
EMERGENCY MANAGEMENT								
10-4230-1100	Full-Time Employees	49,697	56,294	5,914		47,247	48,433	48,433
10-4230-1110	Overtime		896					
10-4230-1140	Salary Increase					1,289	2,643	2,643
10-4230-1150	Group Insurance Increase					3	3	3
10-4230-1200	Part-Time Employees			39,906	47,737			
10-4230-1310	Social Security	3,677	4,074	3,441	3,652	3,614	3,705	3,705
10-4230-1320	Retirement	17,620	20,020	2,147				
10-4230-1340	Group Insurance	9,028	9,111	1,475	190	46	46	46
10-4230-1350	S/T & L/T Disability Insurance	424	749	131		696	713	713
10-4230-1365	Uniform Allowance - Taxable	603	466	184				
10-4230-2300	Training	2,407	825	2,656	3,740	2,500	3,500	3,500
10-4230-2310	Mileage			422	900	1,000	1,000	1,000
10-4230-2400	Office Supplies			437	1,688	500	500	500
10-4230-2401	Office Supplies - Grant Funds		2,778					
10-4230-2575	Computer Replacement Program			2,378				
10-4230-2581	Computer Software IT				549	450	450	450
10-4230-2600	Supplies	422	2,307	1,196	636	3,000	3,000	3,000
10-4230-2800	Telephone	5,690	5,399	8,420	4,479	8,500	7,123	7,123
10-4230-2801	Telephone - Cell Phone	613	813	585	243	452		
10-4230-3110	Professional Service					100		
10-4230-4716	Subscription Principal		1,009					
10-4230-4717	Subscription Interest Exp		6					
10-4230-9810	Shop Charges - Fuel				1,735		2,139	2,139
10-4230-9820	Shop Charges - Repair & Maint		1,277	485	1,336	774	1,954	1,954
10-4230-9840	Facility Chg - Repair & Maint	2,137	1,949	2,378	1,419	3,660	2,158	2,158
10-4230-9845	Facility Chg - Lease	926	883	1,195	1,344	1,895	1,778	1,778
Total EMERGENCY MANAGEMENT:		93,244	108,855	73,352	69,646	75,726	79,145	79,145

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
COMMUNITY DEVELOPMENT								
10-4240-1100	Full-Time Employees	225,114	234,218	249,902	268,117	276,582	237,171	237,171
10-4240-1110	Overtime				484			
10-4240-1140	Salary Increase					9,284	17,317	17,317
10-4240-1141	Personal Leave Pay	2,026	6,176	6,008	4,341			
10-4240-1142	Leave Time Cashouts	7,742	4,926	4,328	11,941	11,922	2,402	2,402
10-4240-1150	Group Insurance Increase					3,250	3,427	3,427
10-4240-1200	Part-Time Employees				5,560		39,312	39,312
10-4240-1310	Social Security	17,249	17,874	18,761	19,362	22,089	21,393	21,393
10-4240-1320	Retirement	47,328	48,986	52,709	48,694	56,937	41,997	41,997
10-4240-1340	Group Insurance	43,340	44,077	42,623	37,335	46,431	48,952	48,952
10-4240-1350	S/T & L/T Disability Insurance	1,954	3,359	3,568	3,410	3,573	3,293	3,293
10-4240-1370	Cell Phone Stipend			87	224	248	767	767
10-4240-2100	Books, Subs, & Memberships	1,071	1,334	1,200	1,526	3,300	2,500	2,500
10-4240-2200	Public Notices	417	606	1,919	1,316	2,000	2,000	2,000
10-4240-2300	Training	2,982	2,869	6,073	3,644	6,500	8,000	8,000
10-4240-2310	Mileage					300	300	300
10-4240-2500	Code Enforcement Abatement	735	2,641	4,300	34,137			
10-4240-2575	Computer Replacement Program	1,805	750	4,472	4,074			
10-4240-2581	Computer Software IT				3,433	10,705	11,125	11,125
10-4240-2800	Telephone	605	538	716	766	800	885	885
10-4240-2801	Telephone - Cell Phone	1,718	2,092	1,583	613	1,500	420	420
10-4240-3100	Professional & Technical	49,217	50,026	50,931	63,125	60,000	65,000	65,000
10-4240-4716	Subscription Principal		202					
10-4240-4717	Subscription Interest Exp		1					
10-4240-4800	Supplies	3,156	5,147	1,247	1,622	7,000	5,000	5,000
10-4240-5200	Bad Debt Expense		4,423	1,596	2,935		3,000	3,000
10-4240-9810	Shop Charges - Fuel	239	281	501	274	550	338	338
10-4240-9820	Shop Charges - Repair & Maint.		175	565	224	900	327	327
10-4240-9830	Shop Charges - Equipment Lease	2,724	2,724	2,724	2,724	2,040	2,040	2,040
10-4240-9840	Facility Chg - Repair & Maint	7,572	9,467	8,714	10,082	12,711	12,083	12,083
10-4240-9845	Facility Chg - Lease	3,159	3,094	3,374	3,900	4,421	4,445	4,445
Total COMMUNITY DEVELOPMENT:		420,154	445,987	467,899	533,862	543,043	533,494	533,494

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
INSPECTION								
10-4241-1100	Full-Time Employees	81,333	85,835	94,888	109,267	183,373	211,655	211,655
10-4241-1110	Overtime	4,647	3,534	3,149	3,291	7,934	7,319	7,319
10-4241-1140	Salary Increase					6,297	14,408	14,408
10-4241-1141	Personal Leave Pay	1,682	2,015	3,877	3,053			
10-4241-1142	Leave Time Cashouts	3,577	6,319		6,939	6,939	8,788	8,788
10-4241-1150	Group Insurance Increase					2,543	3,070	3,070
10-4241-1310	Social Security	6,634	7,104	7,398	7,949	15,298	17,560	17,560
10-4241-1320	Retirement	16,184	16,351	18,229	21,028	33,914	38,016	38,016
10-4241-1340	Group Insurance	17,905	17,909	17,823	18,431	36,325	43,858	43,858
10-4241-1350	S/T & L/T Disability Insurance	707	1,246	1,349	1,429	2,700	3,048	3,048
10-4241-1365	Uniform Allowance - Taxable	173	910	649	1,126	1,733	1,733	1,733
10-4241-2100	Books, Subs, & Memberships	529	1,654	1,630	1,283	3,400	2,000	2,000
10-4241-2300	Training	1,688	4,565	5,787	6,333	5,000	10,000	10,000
10-4241-2400	Uniform - Safety Clothing	189						
10-4241-2575	Computer Replacement Program	136	150	1,630	1,700	1,800	2,800	2,800
10-4241-2581	Computer Software IT				1,960	1,860	2,370	2,370
10-4241-2600	Supplies - Equipment & Maint	1,373	171	106	514	1,500	1,500	1,500
10-4241-2800	Telephone	169	145	189	199	225	231	231
10-4241-2801	Telephone - Cell Phone	1,093	1,280	1,087	552	968	1,392	1,392
10-4241-4716	Subscription Principal		50					
10-4241-4717	Subscription Interest Exp							
10-4241-4800	Supplies				10			
10-4241-7400	Capital Projects	90						
10-4241-9810	Shop Charges - Fuel	4,211	3,459	3,959	4,074	4,349	5,024	5,024
10-4241-9820	Shop Charges - Repair & Maint.		722	354	1,685	565	2,464	2,464
10-4241-9830	Shop Charges - Equipment Lease	2,688	2,688	2,388	2,688	3,588	12,096	12,096
10-4241-9840	Facility Chg - Repair & Maint	723	904	832	962	1,214	1,153	1,153
10-4241-9845	Facility Chg - Lease	642	635	999	1,308	1,891	1,773	1,773
Total INSPECTION:		146,374	157,647	166,326	195,783	323,416	392,257	392,257

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
STREETS & HIGHWAYS								
10-4410-1100	Full-Time Employees	334,777	332,393	351,210	473,466	385,327	394,280	394,280
10-4410-1110	Overtime	10,603	16,014	16,092	12,196	12,157	13,019	13,019
10-4410-1120	Standby	14,224	14,942	20,948	17,026	20,588	21,622	21,622
10-4410-1140	Salary Increase					13,487	27,324	27,324
10-4410-1141	Personal Leave Pay	10,470	12,395	13,325	11,656			
10-4410-1142	Leave Time Cashouts	7,274	5,681	96	17,641	11,545	8,657	8,657
10-4410-1150	Group Insurance Increase					5,305	4,978	4,978
10-4410-1310	Social Security	28,255	28,678	29,849	31,685	33,201	33,811	33,811
10-4410-1320	Retirement	74,014	72,326	74,912	75,716	66,716	64,943	64,943
10-4410-1340	Group Insurance	55,382	59,177	58,416	63,816	75,785	71,108	71,108
10-4410-1350	S/T & L/T Disability Insurance	3,007	5,219	5,033	5,437	5,573	5,756	5,756
10-4410-1365	Uniform Allowance - Taxable	4,713	4,335	3,035	5,636	4,379	4,335	4,335
10-4410-1370	Cell Phone Stipend						54	54
10-4410-2300	Training	1,543	52	328	3,636	3,000	3,000	3,000
10-4410-2400	Office Supplies	3,169	3,627	3,426	2,014	4,650	4,650	4,650
10-4410-2575	Computer Replacement Program	570	2,144	7,919	1,672			
10-4410-2581	Computer Software IT				7,163	6,345	6,455	6,455
10-4410-2710	Utilities - Natural Gas	4,936	10,200	6,394	4,275	11,000	8,000	8,000
10-4410-2800	Telephone	620	517	592	681	650	694	694
10-4410-2801	Telephone - Cell Phone	3,613	4,075	2,774	1,441	1,843	1,680	1,680
10-4410-3100	Professional & Technical	6,095	28,247	67,574	41,257	50,000	50,000	50,000
10-4410-4150	Supplies - Street Signs	8,859	13,266	6,467	14,287	15,000	17,000	17,000
10-4410-4160	Supplies - Hand Tools/Clothing	1,572	2,038	4,551	3,852	9,600	9,600	9,600
10-4410-4180	Supplies - Strt. Marking Paint		13,018	6,142	20,807	20,000	25,000	25,000
10-4410-4200	Class C Maintenance	426,014	433,150	657,987	1,044,483	1,679,000	1,862,113	1,862,113
10-4410-4201	Class C Supplies	81,342	205,312	162,326	73,882	500,000	580,000	580,000
10-4410-4280	Building Maintenance - Street	724				1,500	1,500	1,500
10-4410-4540	Risk Management Pay-Off		9,000					
10-4410-4716	Subscription Principal		101					
10-4410-4717	Subscription Interest Exp		1					
10-4410-5100	Sidewalk Repair	46,584	50,000	65,333	124,368	250,000	290,000	290,000
10-4410-6100	Misc. Supplies	3,866	8,362	3,557	3,563	7,500	7,500	7,500
10-4410-7200	Capital Projects	12,218	72,370	9,824	799,400	100,000	379,000	379,000
Budget notes:								
	~2027 Discovery Elementary Sidewalk $379k							
10-4410-7460	Capital Projects				2,500			
10-4410-7510	Capital Projects	67,224	2,400		858	781,000	710,000	710,000
10-4410-7530	Capital Projects	257,115					1,750,000	1,750,000
Budget notes:								
	~2027 Bridge Widening 1200 W 600 N							
10-4410-7550	Capital Projects	763,019	954,514	5,597,152	9,835,000	18,500,000	6,000,000	6,000,000
10-4410-9810	Shop Charges - Fuel	50,502	62,529	45,808	35,748	50,325	44,079	44,079
10-4410-9820	Shop Charges - Repair & Maint.	95,483	180,650	118,205	103,516	188,378	151,365	151,365

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
10-4410-9830	Shop Charges - Equipment Lease	95,700	89,124	88,116	100,308	183,048	138,936	138,936
10-4410-9840	Facility Chg - Repair & Maint	6,029	5,367	8,038	16,008	12,044	17,561	17,561
10-4410-9845	Facility Chg - Lease	4,914	4,744	4,878	5,100	5,515	4,364	4,364
Total STREETS & HIGHWAYS:		2,484,429	2,705,966	7,440,307	12,960,095	23,014,460	12,712,384	12,712,384

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
MAIN STREET								
10-4451-2640	Suppliles - Downtown				3,090	10,000	10,000	10,000
10-4451-2660	Suppliles - Banners					6,500	6,500	6,500
10-4451-2670	Suppliles - Christmas Decor					5,000	5,000	5,000
10-4451-4820	Economic Development				6,280	25,000	25,000	25,000
10-4451-6400	Peach Days				27,250	28,800	28,800	28,800
10-4451-6800	Historic Downtown					7,500	7,500	7,500
10-4451-7200	Capital Project					40,000		
10-4451-7400	Equipment			35,904	97,036	70,000		
Total MAIN STREET:				35,904	133,656	192,800	82,800	82,800

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
PARKS DEPARTMENT								
10-4510-1100	Full-Time Employees	180,439	195,601	232,231	310,670	288,351	374,852	374,852
10-4510-1110	Overtime	11,673	13,328	13,050	12,110	12,474	13,116	13,116
10-4510-1120	Standby	7,443	6,349	16,116	19,326	15,384	15,929	15,929
10-4510-1140	Salary Increase					10,096	26,492	26,492
10-4510-1141	Personal Leave Pay	6,731	3,675	6,136	9,051			
10-4510-1142	Leave Time Cashouts	2,690	1,212		7,957		10,207	10,207
10-4510-1150	Group Insurance Increase					4,478	5,361	5,361
10-4510-1200	Part-Time Employees	11,392		8,408	17,862			
10-4510-1210	Temporary Employees	45,999	39,606	80,266	78,489	80,520	189,640	189,640
10-4510-1310	Social Securtiy	20,309	19,411	26,569	31,736	30,619	46,574	46,574
10-4510-1320	Retirement	34,266	37,972	45,532	56,258	49,395	58,702	58,702
10-4510-1340	Group Insurance	29,368	33,028	48,014	59,109	63,970	76,587	76,587
10-4510-1350	S/T & L/T Disability Insurance	1,600	2,568	3,318	4,278	4,104	5,401	5,401
10-4510-1365	Uniform Allowance - Taxable	3,388	3,937	3,053	6,093	3,378	4,028	4,028
10-4510-1370	Cell Phone Stipend	3	154	159	321	136	1,032	1,032
10-4510-2100	Books, Subs, & Memberships	165		328	679	600	700	700
10-4510-2300	Training	2,047	333	904	1,957	3,200	4,000	4,000
10-4510-2320	Uniform - Safety Clothing	1,371	1,773	1,452	1,903	1,400	2,100	2,100
10-4510-2400	Office Supplies	759	261	343	1,664	2,000	2,000	2,000
10-4510-2575	Computer Replacement Program	461	1,557	2,770	1,254			
10-4510-2581	Computer Software IT				3,093	2,950	3,350	3,350
10-4510-2585	Computer Software Dept						752	752
10-4510-2600	Supplies & Maintenance	56,047	73,331	101,012	83,698	81,000	100,000	100,000
10-4510-2640	Supplies - Downtown	6,909	10,021	13,421				
10-4510-2650	Supplies - Trees	4,735	6,052	3,100	8,165	7,500	7,500	7,500
10-4510-2660	Supplies - Banners	5,051	5,036	5,057		6,500	6,500	6,500
10-4510-2670	Supplies - Christmas Decor	4,421	3,108	3,454	1,076		6,500	6,500
10-4510-2800	Telephone	1,399	1,100	2,189	2,821	3,200	3,067	3,067
10-4510-2801	Telephone - Cell Phone	2,894	3,933	3,362	1,557	2,499	2,099	2,099
10-4510-3100	Professional & Technical	7,156	9,982	21,587	27,717	20,000	19,249	19,249
10-4510-3110	Equipment Repairs	2,561			3,097	4,500	4,500	4,500
10-4510-3130	Portable Restrooms/Spec Events	13,113	8,469	15,587	16,886	17,000	19,000	19,000
10-4510-3140	Supplies - Custodial/Vandalism	1,437		53	643	1,500	1,500	1,500
10-4510-4716	Subscription Principal		50					
10-4510-4717	Subscription Interest Exp							
10-4510-4800	Hand Tools	896	1,438	662	6,139	20,000	2,000	2,000
10-4510-4810	Supplies - Lawn Care	5,741	7,803	282	8,094	10,000	10,000	10,000
10-4510-4820	Picnic Tables			7,744	18,540	21,000	20,000	20,000
10-4510-4830	Playground Equipment Repair			2,621	8,973	10,000	15,000	15,000
10-4510-6200	Field Use Fee Expenditures					9,000		
10-4510-7300	Capital Projects				35,820			
10-4510-7320	Capital Projects		16,266					
10-4510-7340	Capital Projects	5,541	-357					
10-4510-7430	Capital Projects		304,864					
10-4510-9810	Shop Charges - Fuel	24,785	26,829	31,501	28,557	34,607	35,212	35,212

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
10-4510-9820	Shop Charges - Repair & Maint.	39,252	56,800	50,617	61,014	80,667	89,217	89,217
10-4510-9830	Shop Charges - Equipment Lease	48,660	44,184	54,888	60,852	106,488	99,840	99,840
10-4510-9840	Facility Chg - Repair & Maint	40,170	35,491	40,471	78,768	44,609	69,787	69,787
10-4510-9845	Facility Chg - Lease	19,104	18,083	17,925	20,496	23,946	24,311	24,311
Total PARKS DEPARTMENT:		649,975	993,247	864,181	1,096,724	1,077,070	1,376,103	1,376,103

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
SWIMMING POOL								
10-4560-1100	Full-Time Employees	42,155	51,746	45,137	40,484	24,918	19,151	19,151
10-4560-1110	Overtime	47	825	1,628	1,932	432	444	444
10-4560-1140	Salary Increase					1,296	2,264	2,264
10-4560-1141	Personal Leave Pay	921	1,628	402	225			
10-4560-1142	Leave Time Cashouts	1,034	1,007		915		800	800
10-4560-1150	Group Insurance Increase					272	194	194
10-4560-1200	Part-Time Employees	1,449	2,335	26,896	42,552			
10-4560-1210	Temporary Employees - Pool	183,220	238,199	250,648	235,210	263,530	264,538	264,538
10-4560-1310	Social Security	16,967	22,136	25,340	25,013	22,107	21,801	21,801
10-4560-1320	Retirement	7,667	9,650	8,066	6,985	3,921	2,775	2,775
10-4560-1340	Group Insurance	3,644	2,242	3,440	4,328	3,887	2,775	2,775
10-4560-1350	S/T & L/T Disability Insurance	154	432	613	515	367	253	253
10-4560-1370	Cell Phone Stipend			137	123	99	54	54
10-4560-2100	Books, Subs, & Memberships	725	2,053	640	1,464	2,000	1,850	1,850
10-4560-2300	Training	952	2,117	1,745	1,778	2,000	3,000	3,000
10-4560-2400	Office Supplies	2,560	1,642	2,035	3,033	2,500	2,000	2,000
10-4560-2575	Computer Replacement Program	2,156	150	1,207	3,033		2,800	2,800
10-4560-2581	Computer Software IT				391	150	100	100
10-4560-2600	Buildings & Grounds Maint.	23,892	13,273	29,200	17,346	40,000	38,497	38,497
10-4560-2710	Utilities - Natural Gas	26,644	40,387	52,269	31,543	35,000	35,000	35,000
10-4560-2730	Sales Tax	19,177	15,042	21,917	16,058	20,000	20,000	20,000
10-4560-2731	Sales Tax Contra	-19,177	-15,042	-21,917	-16,058	-20,000	-20,000	-20,000
10-4560-2800	Telephone	1,378	1,121	1,217	1,269	1,325	1,390	1,390
10-4560-2801	Telephone - Cell Phone	553	785	550	294	452	420	420
10-4560-4716	Subscription Principal		151					
10-4560-4717	Subscription Interest Exp		1					
10-4560-4800	Janitorial Supplies	136		14	285	1,500	1,500	1,500
10-4560-4810	Uniform - Safety Clothing	4,743	2,603	5,946	6,991	6,500	7,000	7,000
10-4560-4813	Licenses - Guard/Ellis & Assoc	6,392	9,119	5,425	8,026	9,200	9,200	9,200
10-4560-4814	Concession Supplies	25,730	30,386	35,654	34,522	35,000	35,000	35,000
10-4560-4820	First Aid Supplies	3,874	1,321	982	1,390	1,500	2,000	2,000
10-4560-4830	Pool Chemicals	22,246	46,292	78,918	110,203	80,000	110,000	110,000
10-4560-4840	Risk Management - Payoff		59					
10-4560-4850	Furniture Replacement	7,456	3,952	13,524	8,298	14,000	14,000	14,000
10-4560-4860	Pool Repair Maintenance			2,495	15,097	10,000	10,000	10,000
10-4560-5211	Cash Over/Short	-126	-21	-42	-618			
10-4560-7400	Capital Projects				1,287			
10-4560-7402	Capital Projects	233				1,000		
10-4560-9840	Facility Chg - Repair & Maint	50,315	42,671	25,679	68,240	28,305	60,459	60,459
10-4560-9845	Facility Chg - Lease	31,998	39,907	41,452	43,740	57,371	58,311	58,311
Total SWIMMING POOL:		469,114	568,171	661,216	715,893	648,633	707,575	707,575

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
RECREATION DEPARTMENT								
10-4561-1100	Full-Time Employees	165,497	205,816	213,479	237,448	208,151	244,828	244,828
10-4561-1101	Referee Payroll	47,459	49,351	72,537	62,700	80,481	80,481	80,481
10-4561-1110	Overtime	5,271	6,350	5,803	7,009	4,557	4,424	4,424
10-4561-1140	Salary Increase					7,702	15,724	15,724
10-4561-1141	Personal Leave Pay	2,994	4,874	2,878	5,517			
10-4561-1142	Leave Time Cashouts	3,101	3,020		1,455	1,455	800	800
10-4561-1150	Group Insurance Increase					2,525	4,014	4,014
10-4561-1200	Part-Time Employees	35,866	39,179	30,872	32,468	33,568		
10-4561-1210	Temporary Employees	5,143	6,378	29	508	5,814	5,814	5,814
10-4561-1310	Social Security	10,672	14,691	13,614	16,633	19,285	19,513	19,513
10-4561-1311	Referee FICA	9,170	8,868	10,203	8,214	6,157	6,157	6,157
10-4561-1320	Retirement	29,912	36,120	35,857	35,310	31,636	34,938	34,938
10-4561-1340	Group Insurance	31,221	30,081	28,865	30,391	36,078	57,349	57,349
10-4561-1350	S/T & L/T Disability Insurance	1,371	2,646	3,023	3,206	3,065	3,673	3,673
10-4561-1370	Cell Phone Stipend		12	284	240	223	152	152
10-4561-2100	Books, Subs, & Memberships	2,480	1,338	1,556	2,414	2,500	1,500	1,500
10-4561-2300	Training	1,735	4,058	6,453	14,139	10,500	13,000	13,000
10-4561-2310	Mileage	344	155	380	176	650	650	650
10-4561-2320	Clothing Allowance	614	1,163	1,765	1,525	3,000	3,000	3,000
10-4561-2400	Office Supplies	6,048	5,369	5,087	5,311	5,500	6,000	6,000
10-4561-2505	Marketing and Promotions						600	600
10-4561-2575	Computer Replacement Program	3,648	1,860	3,726	2,874		5,300	5,300
10-4561-2581	Computer Software IT				1,953	1,710	2,330	2,330
10-4561-2585	Computer Software Dept						5,657	5,657
10-4561-2600	Buildings & Grounds	6,060	2,426	4,211	3,483	5,000	5,000	5,000
10-4561-2710	Utilities - Natural Gas	1,691	-63,225	1,851	1,580	2,500	2,500	2,500
10-4561-2800	Telephone	1,843	1,514	1,743	1,833	1,900	2,044	2,044
10-4561-2801	Telephone - Cell Phone	3,346	4,088	3,423	1,774	2,739	2,519	2,519
10-4561-3100	Professional & Technical	3,886	2,948	4,558	23,246	8,000	6,996	6,996
10-4561-3200	Contract - TOC Purchase	7,500	7,500	7,500				
10-4561-4716	Subscription Principal		303					
10-4561-4717	Subscription Interest Exp		2					
10-4561-4810	Concession Stand - Ballfield	13,664	15,365	30,594	13,285	15,000	12,000	12,000
10-4561-4811	Concession Personnel	9,460	8,789	3,587	4,369	10,000	8,000	8,000
10-4561-4840	Supplies - Tennis	852	6	664	783	700	700	700
10-4561-4841	Tennis/Pickleball Personnel	5,436	4,448	4,443	4,971	7,000	8,000	8,000
10-4561-4850	Pickleball	17,523	12,597	12,067	5,875	8,000	8,000	8,000
10-4561-4870	Gym Rental	3,553	2,353	2,805	6,065	8,000	8,000	8,000
10-4561-4900	Referee Payroll Contract Acct	-53,905	-50,500	-71,783	-48,752	-65,481	-80,482	-80,482
10-4561-4901	Referee FICA Contra Account	-4,124	-3,863	-5,493	-3,727	-5,009	-6,157	-6,157
10-4561-4910	Special Events - 4th of July	11,956	13,543	11,727	11,922	12,000	15,000	15,000
10-4561-4920	Special Events	2,448	1,140	6,244	9,253	11,000	8,500	8,500
10-4561-5211	Recreation Over/Short	-11	-21	-33	64			
10-4561-6210	Programs - Basketball Youth	30,964	28,635	35,391	28,318	36,000	32,300	32,300
10-4561-6211	Programs - Basketball Men	4,214	2,726	4,988	4,388	3,500	6,200	6,200

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
10-4561-6212	Programs - Basketball Women						5,000	5,000
10-4561-6213	Tournaments - Basketball Youth	2,748	6,419					
10-4561-6230	Programs - Softball Adult	7,634	3,870	5,287	4,192	7,000	5,400	5,400
10-4561-6235	Programs - Softball Youth	8,555	4,998	6,135	1,701	5,500	2,600	2,600
10-4561-6237	Programs - Baseball Youth	23,504	7,034	10,686	4,684	8,000	5,500	5,500
10-4561-6240	Programs - Volleyball Adult			1,052		1,500	1,500	1,500
10-4561-6241	Programs - Volleyball Youth			754	778	1,000	9,600	9,600
10-4561-6310	Programs - Office Backup		86	233				
10-4561-6320	Programs - Tball/Coach Pitch	4,550	5,790	8,803	5,388	6,000	12,500	12,500
10-4561-6330	Tournaments - Softball Youth	20,954	21,422	22,062	27,395	25,000	23,000	23,000
10-4561-6331	Tournaments - Softball Adult	3,583	1,326	3,696	2,085	3,000	2,000	2,000
10-4561-6340	Programs - Summer Youth		1,606	1,807	80	1,800	1,800	1,800
10-4561-6350	Programs - Other	27					9,650	9,650
10-4561-6360	Programs - Flag Football Youth	3,040	1,440	5,387	3,413	4,500	3,300	3,300
10-4561-6900	Programs - TOC Sept 2022		40,091	66				
10-4561-6901	Programs - TOC Sept 2024			2,258				
10-4561-6902	Programs - TOC Sept 2023	144,667	1,725	8,267				
10-4561-9810	Shop Charges - Fuel	376	315	471	477	517	588	588
10-4561-9820	Shop Charges - Repair & Maint.	297	202	699	759	1,114	1,109	1,109
10-4561-9830	Shop Charges - Equipment Lease	3,828	3,828	2,880	5,748	4,548	10,596	10,596
10-4561-9840	Facility Chg - Repair & Maint	25,549	13,539	13,134	10,941	26,832	22,776	22,776
10-4561-9845	Facility Chg - Lease	10,770	10,663	10,348	13,428	10,907	11,211	11,211
Total RECREATION DEPARTMENT:		688,982	536,458	598,925	619,291	632,623	683,153	683,153

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
MUSEUM GALLERY								
10-4563-1100	Full-Time Employees	91,544	96,241	102,157	117,582	111,973	131,609	131,609
10-4563-1110	Overtime	80						
10-4563-1140	Salary Increase					3,902	8,986	8,986
10-4563-1141	Personal Leave Pay	4,008	3,781	3,664	3,969			
10-4563-1142	Leave Time Cashouts	345	336		109			
10-4563-1150	Group Insurance Increase					1,609	1,857	1,857
10-4563-1200	Part-Time Employees	16,979	17,284	21,566	37,421	10,920	11,197	11,197
10-4563-1210	Temporary Employees	12,524	18,644	7,988		23,977	24,570	24,570
10-4563-1310	Social Security	9,275	9,755	9,730	11,194	11,236	12,806	12,806
10-4563-1320	Retirement	18,990	18,914	19,769	20,343	20,314	22,178	22,178
10-4563-1340	Group Insurance	13,316	29,061	29,328	23,488	22,980	26,527	26,527
10-4563-1350	S/T & L/T Disability Insurance	827	1,206	1,550	1,655	1,637	1,909	1,909
10-4563-2100	Books, Subs, & Memberships	325	698	746	886	800	1,000	1,000
10-4563-2300	Training	2,006	2,324	1,982	1,037	2,500	7,500	7,500
10-4563-2400	Office Supplies	1,530	1,744	2,143	2,380	2,000	2,000	2,000
10-4563-2575	Computer Replacement Program	2,622	3,329	4,028		1,500	3,200	3,200
10-4563-2581	Computer Software IT				1,072	900	1,070	1,070
10-4563-2800	Telephone	1,579	1,448	1,609	1,187	1,600	1,348	1,348
10-4563-3100	Professional & Technical	1,375	2,627	1,944	2,117	2,500	500	500
10-4563-4716	Subscription Principal		252					
10-4563-4717	Subscription Interest Exp		1					
10-4563-4810	Postage & Shipping	1,388	406	1,187	1,468	1,300	1,300	1,300
10-4563-4811	Printing Expenses	1,122	1,964	842	1,686	2,000	2,000	2,000
10-4563-4820	Grant Expenditures		14,176	2,345	2,340	2,365		
10-4563-4830	Historical Preservation -Grant		19,260			20,000	17,100	17,100
10-4563-4831	Grants	15,551	9,440	5,006	207	3,000	6,000	6,000
10-4563-4840	Special Project's Costs	1,441	1,896	2,613	2,157	2,500	2,500	2,500
10-4563-4860	Program Expense	9,489	10,962	7,730	19,881	12,000	12,000	12,000
10-4563-4870	Advertising & Promotion	3,328	2,241	2,875	2,553	2,800	2,800	2,800
10-4563-4880	Collections Care	696	2,935	1,124	2,687	1,500	2,000	2,000
10-4563-7400	Capital Projects	1,015						
10-4563-9840	Facility Chg - Repair & Maint	20,219	24,563	16,917	12,759	25,862	18,907	18,907
10-4563-9845	Facility Chg - Lease	6,799	6,407	6,229	7,644	10,040	10,181	10,181
Total MUSEUM GALLERY:		238,374	301,894	255,072	277,821	303,714	333,045	333,045

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
SENIOR CITIZENS								
10-4564-1100	Full-Time Employees	85,491	126,456	219,401	259,129	235,139	241,989	241,989
10-4564-1101	Full-Time - Com. Ctr. Supervis	69,231						
10-4564-1103	Full-Time - In-Home	52,409	46,695					
10-4564-1106	Full-Time - ComCtr PR/Meal Spr	47,439	37,020					
10-4564-1110	Overtime	153	358	532	246	197	204	204
10-4564-1140	Salary Increase					5,245	10,475	10,475
10-4564-1141	Personal Leave Pay	5,055	5,733	1,947	3,870			
10-4564-1142	Leave Time Cashouts	5,969	5,539		1,533			
10-4564-1150	Group Insurance Increase					3,391	3,829	3,829
10-4564-1200	Part-Time		415	11,022		137,340	137,655	137,655
10-4564-1204	Part-Time - Bus Drivers	15,479	17,090	2,925				
10-4564-1205	Part-Time - Cooks	97,748	114,261	108,643	111,277			
10-4564-1206	Part-Time - Kitchen Lead	12,931						
10-4564-1207	Part-Time - Reception	21,642	24,088	21,004	20,033			
10-4564-1310	Social Securtiy	30,337	27,810	27,328	28,734	28,580	29,126	29,126
10-4564-1320	Retirement	51,345	39,071	40,151	43,270	39,281	38,146	38,146
10-4564-1340	Group Insurance	57,735	37,015	31,853	46,580	48,437	54,699	54,699
10-4564-1350	S/T & L/T Disability Insurance	1,782	2,532	3,093	3,618	3,462	3,490	3,490
10-4564-1365	Uniform Allowance - Taxable	50	264	188	413	251	251	251
10-4564-1370	Cell Phone Stipend			461	497	669	632	632
10-4564-2100	Books, Subs, & Memberships	1,034	2,670	4,333	4,112	3,500	589	589
10-4564-2300	Training	2,424	1,727	1,453	8,021	7,000	9,000	9,000
10-4564-2320	Clothing Allowance	1,164	1,519	2,010	3,290	2,500	3,000	3,000
10-4564-2400	Office Supplies	4,421	5,105	9,762	3,220	6,000	8,000	8,000
10-4564-2500	Supplies - Equipment Maint.	1,434	8,030	503	101	3,200	3,200	3,200
10-4564-2501	Senior Newsletter	1,565	1,742	2,376	2,581	1,800	3,120	3,120
10-4564-2502	In-Home Services	776	217					
10-4564-2575	Computer Replacement Program	4,919	5,673	3,791	2,782	1,600	1,600	1,600
10-4564-2581	Computer Software IT				2,910	2,100	2,100	2,100
10-4564-2585	Computer Software Dept						6,163	6,163
10-4564-2730	Special Event Sales Tax	201						
10-4564-2800	Telephone	2,443	2,190	2,518	2,151	2,500	2,440	2,440
10-4564-2801	Telephone - Cell Phone	3,666	3,781	2,216	1,037	1,836	1,260	1,260
10-4564-3100	Professional & Technical	5,048	765	1,397	5,765	4,000		
10-4564-3110	Risk Management Payoff		2,506					
10-4564-4716	Subscription Principal		454					
10-4564-4717	Subscription Interest Exp		3					
10-4564-4810	Supplies - PHP IIID			106				
10-4564-4820	Supplies - Recreation Program	1,414	30	972	429	3,000	5,000	5,000
10-4564-4830	Meal Program - Food	157,892	163,930	204,900	204,171	222,000	222,000	222,000
10-4564-4831	Meal Program - Other	32,035	34,984	36,969	44,757	43,920	54,900	54,900
10-4564-4835	Supplies - Ensure	8,006						
10-4564-4840	III F Expenditures	1,569	4,251	2,341	2,661	3,210	3,210	3,210
10-4564-4850	Transportation	420	11					
10-4564-5100	Volunteer Services	2,396	2,048	2,822	959	4,000	4,000	4,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
10-4564-5211	Cash Over/Short	50	-3	-1	-10			
10-4564-6100	Support Service	4,392		389				
10-4564-6200	Programs	420	6,823	16,024	14,287	20,000	20,000	20,000
10-4564-7400	Capital Projects	5,877	183,729			200,000		
10-4564-7410	Capital Projects	7,928	26,375		4,990			
10-4564-9810	Shop Charges - Fuel	3,117	2,860	2,383	407	2,618	502	502
10-4564-9820	Shop Charges - Repair & Maint.	9,659	10,825	1,760	1,338	2,805	1,956	1,956
10-4564-9830	Shop Charges - Equipment Lease	14,904	14,904	3,384	3,384	6,396	1,140	1,140
10-4564-9840	Facility Chg - Repair & Maint	27,279	33,139	22,823	17,214	29,974	20,308	20,308
10-4564-9845	Facility Chg - Lease	6,767	6,309	7,275	8,052	8,186	8,350	8,350
Total SENIOR CITIZENS:		868,016	1,010,945	801,056	857,809	1,084,138	902,335	902,335

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
LIBRARY								
10-4581-1100	Full-Time Employees					382,779	394,737	394,737
10-4581-1110	Overtime					195	200	200
10-4581-1140	Salary Increase					15,957	31,322	31,322
10-4581-1142	Leave Time Cashouts					1,866	916	916
10-4581-1150	Group Insurance Increase					6,488	5,825	5,825
10-4581-1200	Part-Time Employees					110,918	118,574	118,574
10-4581-1210	Temporary Employees					2,500	2,500	2,500
10-4581-1310	Social Security					38,136	39,564	39,564
10-4581-1320	Retirement					69,430	66,488	66,488
10-4581-1340	Group Insurance					92,691	83,215	83,215
10-4581-1350	S/T & L/T Disability Insurance					5,537	5,712	5,712
10-4581-1365	Uniform Allowance - Taxable					251	251	251
10-4581-2200	Programming					16,000	15,500	15,500
10-4581-2300	Training/Mileage					8,000	8,000	8,000
10-4581-2400	Office Supplies					10,000	10,000	10,000
10-4581-2410	Office Supplies - Postage					1,000	1,000	1,000
10-4581-2500	Equipment Supplies & Maint.					2,000	3,200	3,200
10-4581-2575	Computer Replacement Program					6,800	9,900	9,900
10-4581-2581	Computer Software IT					3,260	3,840	3,840
10-4581-2585	Computer Software Dept					2,300	22,400	22,400
10-4581-2600	Supplies - Bldg & Grnd Maint.					3,000	3,500	3,500
10-4581-2710	Utilities - Natural Gas					6,000	6,000	6,000
10-4581-2730	Sales Tax					500	550	550
10-4581-2731	Sales Tax Contra					-500	-550	-550
10-4581-2800	Telephone					3,700	3,700	3,700
10-4581-2801	Telephone - Cell Phone					452	452	452
10-4581-4800	Library Collection & Software					144,400	126,900	126,900
10-4581-4860	Utah Humanities Grant					500	500	500
10-4581-4871	State Grant - Current					8,100	8,500	8,500
10-4581-4882	Adult Literacy - Restricted					32,000	33,000	33,000
10-4581-4883	LSTA Grant Expenditures					2,000	2,600	2,600
10-4581-4886	Other Grant Expenditures					5,000	5,000	5,000
10-4581-4890	Donation Expense					3,000	3,000	3,000
10-4581-4891	Restricted Donation Expense					29,000	41,000	41,000
10-4581-7400	Capital Projects					103,000	300,000	300,000
10-4581-9840	Facility Chg - Repair & Maint					21,542	20,829	20,829
10-4581-9845	Facility Chg - Lease						1,884	1,884
Total LIBRARY:						1,137,802	1,380,010	1,380,010

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
CEMETERY								
10-4590-1100	Full-time Employees	74,514	81,308	107,280	159,933	160,441	176,379	176,379
10-4590-1110	Overtime	6,118	16,050	20,284	17,935	12,285	12,421	12,421
10-4590-1140	Salary Increase					5,763	12,427	12,427
10-4590-1141	Personal Leave Pay	2,140	14	1,616	2,663			
10-4590-1142	Leave Time Cashouts	1,995	6,906		7,278	7,278	6,797	6,797
10-4590-1150	Group Insurance Increase					1,936	2,134	2,134
10-4590-1200	Part-Time Employees	27,029	22,638	13,936	3,183			
10-4590-1210	Temporary Employees	38,293	15,533	30,845	35,693	40,658	40,658	40,658
10-4590-1310	Social Security	11,487	10,889	13,289	17,482	17,013	18,214	18,214
10-4590-1320	Retirement	14,103	19,304	25,432	35,683	29,488	30,372	30,372
10-4590-1340	Group Insurance	16,003	9,974	14,142	27,637	27,654	30,487	30,487
10-4590-1350	S/T & L/T Disability Insurance	645	1,080	1,377	2,270	2,296	2,527	2,527
10-4590-1365	Uniform Allowance - Taxable	1,163	1,364	1,408	2,253	1,733	1,733	1,733
10-4590-1370	Cell Phone Stipend						98	98
10-4590-2100	Books, Subs, & Memberships	2,042	1,545	1,562	1,639	1,200	2,000	2,000
10-4590-2300	Training	65	1,247	1,135	1,490	1,500	1,500	1,500
10-4590-2320	Uniform - Safety Clothing	325	281	521	332	700	700	700
10-4590-2400	Office Supplies	553	950	1,329	1,238	1,300	1,300	1,300
10-4590-2575	Computer Replacement Program	244	2,625	150				
10-4590-2581	Computer Software IT				311	300	400	400
10-4590-2600	Supplies - General	5,085	3,151	3,776	3,512	5,200	5,800	5,800
10-4590-2610	Supplies - Sprinkler Maint.	7,597	11,105	13,000	9,879	13,000	13,000	13,000
10-4590-2620	Chemicals & Fertilizer	3,966	6,153	7,656	9,130	7,300	9,000	9,000
10-4590-2630	Plants & Ornamentals	755	1,244	1,502	1,888	2,000	2,500	2,500
10-4590-2710	Utilities - Natural Gas	3,991	6,992	4,736	3,016	6,000	5,000	5,000
10-4590-2800	Telephone	1,378	1,121	1,217	1,269	1,325	1,390	1,390
10-4590-2801	Telephone - Cell Phone	552	693	550	449	903	840	840
10-4590-3100	Professional Services	75	221	272	1,225	3,000	3,000	3,000
10-4590-4716	Subscription Principal		151					
10-4590-4717	Subscription Interest Exp		1					
10-4590-4800	Supplies	9,639						
10-4590-4810	Mowers, Trimmers, & Supplies	862	2,806	2,730	3,002	2,900	3,300	3,300
10-4590-4820	Supplies - Mower Parts, Etc.	374						
10-4590-4850	Supplies - Custodial	136						
10-4590-4860	Safety Equipment	608	431	611	1,931	1,000	1,000	1,000
10-4590-7500	Capital Projects				5,144			
10-4590-7501	Capital Projects			6,400		650,000	600,000	600,000
10-4590-7502	Capital Projects - CIR						10,000	10,000
10-4590-9810	Shop Charges - Fuel	8,239	9,097	9,644	8,149	10,595	10,049	10,049
10-4590-9820	Shop Charges - Repair & Maint.	13,727	12,019	11,839	58,881	18,868	86,099	86,099
10-4590-9830	Shop Charges - Equipment Lease	30,648	32,748	34,008	34,056	76,608	32,988	32,988
10-4590-9840	Facility Chg - Repair & Maint	9,438	12,860	13,352	9,567	14,717	8,476	8,476
10-4590-9845	Facility Chg - Lease	9,558	8,707	7,888	10,968	21,107	21,411	21,411
Total CEMETERY:		303,347	301,208	353,486	479,085	1,146,068	1,153,998	1,153,998

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
TRANSFERS								
10-4960-6800	Fed/St Passthrough Grants Exp		75,000	37,500	37,500			
10-4960-9142	Transfer to CIP Cemetery Impro	6,604						
10-4960-9146	Transfer to CIP - General Impv	2,391,391	1,850,375	503,140				
10-4960-9150	Transfer to Airport	6,750	8,800	8,800	90,000	60,000	100,000	100,000
10-4960-9161	Transfer to Fleet				130,000		25,000	25,000
10-4960-9171	Transfer to Library	40,500						
10-4960-9172	Transfer to MBA	57,320	70,795	71,740	71,655	59,540	40,395	40,395
10-4960-9173	Transfer to RDA #1	137,015	166,565	176,626	177,068	197,170	146,235	146,235
10-4960-9900	Increase in Fund Balance					817,596		
Total TRANSFERS:		2,639,580	2,171,535	797,806	506,223	1,134,306	311,630	311,630

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
GENERAL FUND Revenue Total:		21,352,570	24,912,471	32,074,416	35,426,723	48,592,849	33,920,135	40,839,675
GENERAL FUND Expenditure Total:		21,162,890	23,449,802	27,953,447	35,117,816	48,592,849	43,051,229	40,839,675
Total GENERAL FUND:		189,680	1,462,669	4,120,969	308,907		-9,131,094	

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
GOLF COURSE FUND								
GOLF FEES								
21-347-11000	Green Fees - 9 Hole Rounds	415,067	393,974	489,957	527,489	450,000	550,000	550,000
21-347-12000	Green Fees - Jr. 9 Hole Rounds	20						
21-347-13000	Regular Punch Cards	134,274	204,415	169,410	212,270	231,000	215,000	215,000
21-347-14000	Senior Punch Cards	8,230	6,974	5,980	14,470	9,500	15,000	15,000
21-347-15000	Junior Punch Cards	1,720		520	130			
21-347-17000	Regular Season Passes	24,685	21,355	76,465	18,295	15,000	20,000	20,000
21-347-18000	Senior Season Passes	53,210	49,674	53,880	54,950	53,000	57,000	57,000
21-347-19000	Junior Season Passes	11,825	14,030	13,884	18,180	14,000	18,500	18,500
21-347-21000	Sales Tax Contra	-64,551	-69,549	-84,751	-88,492	-90,000	-92,000	-92,000
Total GOLF FEES:		584,479	620,873	725,346	757,292	682,500	783,500	783,500
CART RENTAL & DRIVING RANGE								
21-350-01000	Cart Rental	359,708	392,555	485,965	478,344	460,000	500,000	500,000
21-350-01100	Private Carts	2,477	1,515	3,238	1,022	1,600	1,300	1,300
21-350-02000	Driving Range Fees	24,699	28,025	35,283	37,328	32,000	40,000	40,000
Total CART RENTAL & DRIVING RANGE:		386,884	422,095	524,486	516,693	493,600	541,300	541,300
CART RENTAL & DRIVING RANGE								
21-361-00000	Interest Income	794	9,277	24,246	30,195	10,000	10,000	10,000
Total CART RENTAL & DRIVING RANGE:		794	9,277	24,246	30,195	10,000	10,000	10,000
CONCESSIONS								
21-362-00000	Commission on Snack Bar	3,509	3,935	3,963	4,512	3,900	4,500	4,500
Total CONCESSIONS:		3,509	3,935	3,963	4,512	3,900	4,500	4,500
SUNDRY REVENUE								
21-369-10000	Misc. Revenue	849	885	5,126	2,764			
21-369-20000	Donations	6,000						
21-369-80000	Other Financing: Subscription		454					
Total SUNDRY REVENUE:		6,849	1,339	5,126	2,764			
APPROPRIATED FUND BALANCE								
21-396-00000	Appropriated Fund Balance					150,000	26,532	26,532
Total APPROPRIATED FUND BALANCE:						150,000	26,532	26,532

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
GOLF COURSE								
21-4562-2405	Office Supplies - Pro	594	1,629	1,634	704	2,500	2,500	2,500
21-4562-2600	Pro Shop Area Expenses	5,282	5,245	4,917	6,518	6,000	7,000	7,000
21-4562-2610	Buildings & Grounds Maint.	2,768	1,695	12,210	7,928	25,000	25,000	25,000
21-4562-2616	Sand & Gravel	7,312	7,340	13,392	11,578	30,000	30,000	30,000
21-4562-2620	Chemicals & Fertilizer	46,072	42,210	50,705	45,438	51,500	52,000	52,000
21-4562-2630	Plants & Ornamentals	1,702	816	1,011	3,362	3,500	3,500	3,500
21-4562-2640	Misc. Tools	823		1,344	477	1,000	1,500	1,500
21-4562-2710	Utilities - Natural Gas	5,617	11,739	7,696	5,403	8,000	8,000	8,000
21-4562-2730	Sales Tax	64,551	69,549	84,751	88,492	90,000	98,800	98,800
21-4562-2731	Sales Tax Contra	-64,551	-69,549	-84,751	-88,492	-90,000	-92,000	-92,000
21-4562-2800	Telephone	3,949	2,512	2,842	2,982	3,150	3,309	3,309
21-4562-3100	Professional - Golf Pro Cont.	457,010	488,487	516,460	540,899	540,000	584,000	584,000
21-4562-3102	Golf Pro Contract - Profit %	93,010	99,180	161,819	173,474	110,000	150,000	150,000
21-4562-3105	Commission - Golf Cart	66,510	73,821	89,648	74,879	86,021	93,500	93,500
21-4562-3106	Commission - Practice Range	4,559	5,274	6,520	6,081	5,986	7,500	7,500
21-4562-3130	Computer Service Contract	7,932	12,786	8,929	12,211	21,040	21,040	21,040
21-4562-4716	Subscription Principal		454					
21-4562-4717	Subscription Interest Exp		3					
21-4562-4800	Supplies	7,865	942	7,610	6,655	7,500	9,000	9,000
21-4562-4810	Golf Course Amenities	171	4,042	15,261		5,000	10,000	10,000
21-4562-4820	Equipment						25,000	25,000
21-4562-4830	Advertising		425	1,434	1,060	3,500	3,500	3,500
21-4562-5111	Bank Charges	17,774	19,809	25,941	21,838	26,500	28,000	28,000
21-4562-5400	Contribution - Brigham Open	2,800	2,800	3,500	3,500	3,500	4,000	4,000
21-4562-6210	Irrigation & Drainage	2,386	2,799	2,655	3,358	4,500	4,500	4,500
21-4562-7450	Capital Projects	27,050	22,914	27,162	28,289	25,000		
21-4562-7500	Capital Projects	74,846	47,155	133,769	72,256	150,000	150,000	150,000
21-4562-9810	Shop Charges - Fuel	23,484	18,290	20,888	17,070	22,948	21,048	21,048
21-4562-9820	Shop Charges - Repair & Maint.	9,464	10,572	6,523	9,845	10,395	14,395	14,395
21-4562-9830	Shop Charges - Equipment Lease	89,412	92,448	100,752	111,372	150,348	82,800	82,800
21-4562-9840	Facility Chg - Repair & Maint	5,165	22,209	6,247	17,405	6,886	15,420	15,420
21-4562-9845	Facility Chg - Lease		244		1,056	2,520	2,520	2,520
21-4562-9900	Increase in Fund Balance					27,706		
Total GOLF COURSE:		963,557	997,841	1,230,869	1,185,638	1,340,000	1,365,832	1,365,832

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
GOLF COURSE FUND Revenue Total:		982,515	1,057,518	1,283,166	1,311,456	1,340,000	1,365,832	1,365,832
GOLF COURSE FUND Expenditure Total:		963,557	997,841	1,230,869	1,185,638	1,340,000	1,365,832	1,365,832
Total GOLF COURSE FUND:		18,958	59,677	52,297	125,818			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
DEBT SERVICE - FIBER OPTICS								
Source: 351								
41-351-00000	Payment on Assessments	136,081	91,025	70,893	48,153	50,000	50,000	50,000
41-351-30000	SAA Administrative Fee	8,457	7,702	6,936	6,601	5,000	5,000	5,000
Total Source: 351:		144,538	98,727	77,829	54,754	55,000	55,000	55,000
Source: 361								
41-361-00000	Interest Earnings	40,088	36,447	31,888	32,848			
Total Source: 361:		40,088	36,447	31,888	32,848			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
DEBT SERVICE FIBER OPTIC BONDS								
41-4026-1555	SAA Administrative Costs	2,000	720	8,340	760			
41-4026-4711	Retirement of Note Bonds	247,000	220,000					
41-4026-4712	Bond Interest Expense	19,320	5,775					
41-4026-4713	Bank Charges	3,375						
41-4026-9850	Overhead Cost Allocation	6,500	6,500	7,500	6,504	6,500		6,500
Total DEBT SERVICE FIBER OPTIC BONDS:		278,195	232,995	15,840	7,264	6,500		6,500

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
FUND BALANCE								
41-4036-9900	Increase in Fund Balance					48,500	48,500	48,500
Total FUND BALANCE:						48,500	48,500	48,500

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
DEBT SERVICE - FIBER OPTICS Revenue Total:								
		184,627	135,175	109,717	87,602	55,000	55,000	55,000
DEBT SERVICE - FIBER OPTICS Expenditure Total:								
		278,195	232,995	15,840	7,264	55,000	48,500	55,000
Total DEBT SERVICE - FIBER OPTICS:		-93,568	-97,820	93,877	80,338		6,500	

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
CAPITAL PROJ - GENERAL IMPROV								
FEDERAL GRANTS								
46-333-10000	Federal Grants	29,726						
Total FEDERAL GRANTS:		29,726						
STATE GRANTS								
46-334-10000	State Grant	46,000	31,586	99,007				
Total STATE GRANTS:		46,000	31,586	99,007				
OTHER REVENUE								
46-349-70000	Donations	6,000	10,000					
Total OTHER REVENUE:		6,000	10,000					
OTHER REVENUE								
46-361-00000	Interest Income - General	-25,680	143,474	127,279	109,901			
Total OTHER REVENUE:		-25,680	143,474	127,279	109,901			
SUNDRY REVENUE								
46-369-90000	Other			61,188				
Total SUNDRY REVENUE:				61,188				
TRANSFERS FROM OTHER FUNDS								
46-382-00010	Transfer from General Fund	2,391,391	1,850,375	503,140				
46-382-00051	Transfer from Water	50,000						
Total TRANSFERS FROM OTHER FUNDS:		2,441,391	1,850,375	503,140				
APPROPRIATED FUND BALANCE								
46-399-00000	Appropriated Fund Balance					840,000	1,107,000	1,107,000
Total APPROPRIATED FUND BALANCE:						840,000	1,107,000	1,107,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
CAPITAL PROJECTS - GENERAL IMP								
46-4046-7809	Parks Project	2,626	3,856	545,532	11,690			
46-4046-7810	Police Projects	46,000	153,071	157,240	104,858	454,500	103,000	103,000
46-4046-7815	Parks		99,421	4,251				
46-4046-7816	Recreation Projects	24,163	213,927	17,598			45,000	45,000
46-4046-7817	Park Development				347,075			
46-4046-7818	Park Capital Project	27,890	18,441				12,000	12,000
46-4046-7819	Website Development		10,000					
46-4046-7820	Street Projects		2,317	50,371	88,651			
46-4046-7823	Economic Development		44,800					
46-4046-7824	Cemetery Projects		27,674	81				
46-4046-7825	Facade Grant Program	17,525	9,268	20,000	5,663	40,000		
46-4046-7827	Community Dev. - Projects	19	6,224	53,238	65,133			
46-4046-7828	Fire Projects	55,090	24				540,000	540,000
46-4046-7829	Grant Projects	21,450						
46-4046-7831	Trails Project			2,627				
46-4046-7834	Streets Projects	139,766						
46-4046-7835	Projects- Mayor's Office	9,362	3,749	7,957	177,886	11,000	11,000	11,000
46-4046-7837	Fire Dept. Projects	101,686	376	10,824	27,110	52,000		
46-4046-7839	Main Street Tree Trimming		20,100					
46-4046-7840	Administration					20,000	20,000	20,000
46-4046-7842	Economic Dev. Projects	35,526	31,586	68,325	32,840			
46-4046-7846	Projects- I.T.	11,576	28,941	78,809	76,629	155,000	50,000	50,000
46-4046-7850	Capital Projects		47,144	1,590				
46-4046-9161	Transfer to Fleet			999,050		107,500	326,000	326,000
Total CAPITAL PROJECTS - GENERAL IMP:		492,679	720,918	2,017,491	937,536	840,000	1,107,000	1,107,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
CAPITAL PROJ - GENERAL IMPROV Revenue Total:								
		2,497,437	2,035,435	790,615	109,901	840,000	1,107,000	1,107,000
CAPITAL PROJ - GENERAL IMPROV Expenditure Total:								
		492,679	720,918	2,017,491	937,536	840,000	1,107,000	1,107,000
Total CAPITAL PROJ - GENERAL IMPROV:		2,004,758	1,314,517	-1,226,876	-827,635			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
AIRPORT FUND								
FEDERAL GRANTS								
50-333-55000	FAA Grants #	2,486,841	667,037	269,628	21,750		1,212,900	1,212,900
Total FEDERAL GRANTS:		2,486,841	667,037	269,628	21,750		1,212,900	1,212,900
STATE GRANTS								
50-334-58000	State Grant #		23,480	147,644	216,455			
Total STATE GRANTS:			23,480	147,644	216,455			
STATE SHARED REVENUE								
50-335-90000	Airport Gas Tax - State	3,390	4,821	3,055	2,394	3,500	3,500	3,500
Total STATE SHARED REVENUE:		3,390	4,821	3,055	2,394	3,500	3,500	3,500
GENERAL GOVERNMENT								
50-341-40000	Airport Fuel Flowage	4,958	4,210	5,295	3,955	7,000	7,000	7,000
50-341-50000	Airport Tie Down Fees	500	450	450	1,650			
Total GENERAL GOVERNMENT:		5,458	4,660	5,745	5,605	7,000	7,000	7,000
AIRPORT CHARGES FOR SERVICES								
50-343-20000	Airport Leases	74,870	42,571	72,321	49,583	95,000	60,000	60,000
Total AIRPORT CHARGES FOR SERVICES:		74,870	42,571	72,321	49,583	95,000	60,000	60,000
INTEREST INCOME								
50-361-00000	Interest Income	14,590	30,863	77,815	91,316	15,000	50,000	50,000
Total INTEREST INCOME:		14,590	30,863	77,815	91,316	15,000	50,000	50,000
SUNDRY REVENUE								
50-369-10000	Misc. Revenue						80,000	80,000
Budget notes:								
	~2027 USU portion of Airport Parking Project 50-4050-7200							
50-369-20000	Hunting Lease Revenue	1,066	1,698	1,698	1,066	1,400	1,400	1,400
50-369-30000	Sign Lease Revenue	8,552	9,473	8,420				
50-369-60000	Sale of Assets			1,205,961			1,000,000	1,000,000
50-369-60100	Gain/Loss Lease Termination		691	104	-435			
Total SUNDRY REVENUE:		9,618	11,862	1,216,183	631	1,400	1,081,400	1,081,400
TRANSFERS FROM OTHER FUNDS								

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
50-382-00010	Transfer from General Fund	6,750	8,800	8,800	90,000	60,000	100,000	100,000
	Total TRANSFERS FROM OTHER FUNDS:	6,750	8,800	8,800	90,000	60,000	100,000	100,000
APPROPRIATED FUND BALANCE								
50-399-00000	Appropriated Surplus					535,745	754,001	754,001
	Total APPROPRIATED FUND BALANCE:					535,745	754,001	754,001

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
AIRPORT FUND								
50-4050-1100	Full-Time Employees	12,001	13,001	12,486	12,970	16,110	23,987	23,987
50-4050-1140	Salary Increase					514	1,586	1,586
50-4050-1141	Personal Leave Pay	230		81				
50-4050-1142	Leave Time Cashouts	734	1,212		1,202		1,181	1,181
50-4050-1150	Group Insurance Increase					114	146	146
50-4050-1310	Social Security	972	1,052	942	1,066	1,232	1,929	1,929
50-4050-1320	Retirement	2,625	2,715	2,437	2,790	3,056	4,315	4,315
50-4050-1340	Group Insurance	1,782	1,816	1,486	1,369	1,630	2,088	2,088
50-4050-1350	S/T & L/T Disability Insurance	104	184	138	143	171	256	256
50-4050-1370	Cell Phone Stipend						27	27
50-4050-2100	Books, Subs, & Memberships	158		178		300	300	300
50-4050-2300	Training				214	2,000	2,000	2,000
50-4050-2400	Airport Promotions	7	31					
50-4050-2600	Building & Grounds	39,361	22,096	29,630	67,025	35,000	35,000	35,000
50-4050-2710	Utilities - Heating Cost	3,543	7,659	11,624	4,953	4,000	5,000	5,000
50-4050-2740	Utilities - Electricity			1,499				
50-4050-2800	Telephone	997	1,879	1,651	1,681	1,800	1,752	1,752
50-4050-2801	Telephone - Cell Phone				143		1,104	1,104
50-4050-3110	Engineering & Surveying	105	3,000	898		20,000	30,000	30,000
50-4050-7000	Capital Projects	2,531,394	873,409	309,998	315,585	500,000	430,000	430,000
50-4050-7100	Capital Projects						40,000	40,000
Budget notes:								
~2027 Airport Site/Utility Grading Plan $40k								
50-4050-7200	Capital Projects						160,000	160,000
Budget notes:								
~2027 Airport Parking Lot $160k								
50-4050-7400	Capital Projects					60,000	1,450,000	1,450,000
50-4050-7500	Capital Projects						500,000	500,000
Budget notes:								
~2027 $500k SRE (Snow Removal Equipment)								
50-4050-9810	Shop Charges - Fuel	426	151	2,095	4,836	2,301	5,963	5,963
50-4050-9820	Shop Charges - Repair & Maint.	6,684	19,530	4,933	8,254	7,861	12,070	12,070
50-4050-9830	Shop Charges - Equipment Lease	7,692	6,048	6,048	6,048	20,448	20,448	20,448
50-4050-9840	Facility Chg - Repair & Maint	5,867	6,650	20,932	8,945	24,664	9,614	9,614
50-4050-9845	Facility Chg - Lease	192	192	192	192	192	192	192
50-4050-9850	Overhead Cost Allocation	7,238	6,556	6,336	9,636	16,252		29,842
50-4050-9900	Increase in Fund Balance						500,000	500,000
Total AIRPORT FUND:		2,622,112	967,180	413,583	447,053	717,645	3,238,959	3,268,801

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
AIRPORT FUND Revenue Total:		2,601,517	794,094	1,801,191	477,734	717,645	3,268,801	3,268,801
AIRPORT FUND Expenditure Total:		2,622,112	967,180	413,583	447,053	717,645	3,238,959	3,268,801
Total AIRPORT FUND:		-20,595	-173,086	1,387,608	30,681		29,842	

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
PUBLIC UTILITY FUND								
Source: 311								
51-311-00000	Property Tax - Wakegan - Water	892,009	884,138	848,716	833,735	889,460	889,540	889,540
51-311-00001	Property Tax - Wakegan - Sewer	668,741	663,008	639,466	629,135	671,575	670,935	670,935
Total Source: 311:		1,560,750	1,547,146	1,488,182	1,462,870	1,561,035	1,560,475	1,560,475
Source: 331								
51-331-10000	Donation of Capital Assets				45,000			
Total Source: 331:					45,000			
UTILITIES FEES								
51-372-10001	Water Sales	3,297,208	4,737,095	4,994,750	5,866,628	5,820,000	6,240,000	6,240,000
51-372-11001	Secondary Water Sales	133,633	94,790	143,350	124,628	150,000	125,000	125,000
51-372-20001	Sewer Charges	3,057,030	3,852,798	4,033,387	4,214,527	4,300,000	4,704,000	4,704,000
51-372-30001	Electric Sales - Residential	6,155,766	6,936,844	6,921,720	7,547,713	7,789,200	8,150,000	8,150,000
51-372-30002	Electric Sales - Commercial	6,839,064	7,754,463	8,307,924	8,716,810	9,276,800	9,140,000	9,140,000
51-372-30003	Electric Sales - Industrial	2,528,705	2,830,623	2,944,642	2,899,983	2,985,500	2,940,000	2,940,000
51-372-30004	Electric - Customer Serv Fee	525,866	754,142	894,874	1,026,253	1,000,000	1,255,000	1,255,000
51-372-30005	Electric - PPAC		3,086,845	4,600,773	2,132,954			
51-372-50001	Waste Collection - Residential	802,483	827,272	844,900	918,932	925,000	1,122,000	1,122,000
51-372-50002	Waste Coll. - Cnty Tipping Fee	418,577	437,146	442,565	451,345	450,000	465,000	465,000
51-372-50004	Waste Coll - Blue Cans	214,749	244,604	260,319	248,561	270,000	300,000	300,000
Total UTILITIES FEES:		23,973,079	31,556,622	34,389,203	34,148,335	32,966,500	34,441,000	34,441,000
UTILITY PERMITS								
51-373-10001	Permits - Water	-2,224			70,686	80,000	90,000	90,000
51-373-10007	Impact Fee - Water	231,406	80,631	527,588	454,277	300,000	500,000	500,000
51-373-20001	Permits - Sewer				40,640	28,000	40,640	40,640
51-373-20007	Impact Fee - Sewer	165,517	53,157	375,856	272,979	150,000	271,450	271,450
51-373-30001	Permits - Electric	146,936	134,196	158,790	302,365	160,000	250,000	250,000
51-373-30002	Permits - Electric - Overhead	50			57,432			
51-373-30003	Permits - Electric -Temp Power	4,150	1,400	6,300	7,400			
51-373-30004	Permits - Electric - Sub/Comm	515,500	373,648	559,321	653,311	750,000	750,000	750,000
51-373-30007	Impact Fee - Electric	232,218	172,026	659,034	498,636	250,000	300,000	300,000
Total UTILITY PERMITS:		1,293,553	815,058	2,286,888	2,357,727	1,718,000	2,202,090	2,202,090
UTILITIES - GREEN WASTE RECY								
51-374-50001	Green Waste - Product Sales	121,348	156,269	161,861	168,636	180,000	200,000	200,000
51-374-50002	Green Waste - Non-Resident Tip	9,065	11,079	9,093	8,722	10,000	10,000	10,000
51-374-50003	Green Waste - Commercial Tip	20,844	17,206	18,990	16,829	12,000	15,000	15,000
51-374-50004	Green Waste - Household Recy.	16,120	4,864	13,974	148	16,000		

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
51-374-50005	Green Waste - Curb Side Pickup	68,628	71,197	73,287	75,306	71,000		
51-374-50010	Green Waste - Cardboard Tip	2,885	2,610	2,636	2,936	3,000	3,000	3,000
Total UTILITIES - GREEN WASTE RECY:		238,890	263,225	279,841	272,578	292,000	228,000	228,000
UTILITIES - OTHER INCOME								
51-379-10001	Misc. Revenue - Water	7,232	7,293	3,214	16,111	5,000	2,600	2,600
51-379-10002	Water - Lease Revenue	7,115	-25	13,816	25			
51-379-10006	Federal Grants	5,715		42,017	7,950,890	3,000,000	250,000	250,000
51-379-10007	Federal Grants- Sewer		125,085					
51-379-10008	State Grants		2,385	537,765		3,060,000		
51-379-10010	Water - Interest Income	4,413	33,521	55,404	49,826	50,000	50,000	50,000
51-379-10012	Mantua Reservoir Fees	6,199	6,544	6,629	6,645	6,500	6,500	6,500
51-379-10050	Water - Interco. Interest Inc.	2,328	7,314	6,664	5,813	5,423		
51-379-20001	Sewer - Mantua Fees	109,350	134,596	141,176	163,052	180,000	200,000	200,000
51-379-20003	Sewer - Dumping Fees	22,678	27,728	25,510	19,690	25,000	25,000	25,000
51-379-20005	Sewer - Lab Testing Fees	13,247	25,142	23,418	17,706	18,200	18,000	18,000
51-379-20009	Sewer - Miscellaneous Revene	8,750	111,003	784	904	1,000	1,001,000	1,001,000
51-379-20010	Sewer - Interest Income	2,951	22,132	37,338	33,428	20,000	20,000	20,000
51-379-20011	Sale of Asset - Public Utility		576	3,083	251,575			
51-379-20050	Sewer - Interco. Interest Inc.	2,328	7,314	6,749	5,813	5,423		
51-379-30001	Electric - Pole Rentals	77,370	76,987	77,475	77,610	78,000	78,000	78,000
51-379-30004	Electric Connection Fees	5,458	4,400	2,876	3,750			
51-379-30010	Electric - Interest Income	-93,790	559,470	1,198,026	1,862,871	525,000	525,000	525,000
51-379-30011	Electric - Reconnect Fees	22,700	35,650	37,555	44,405	40,000	43,000	43,000
51-379-30012	Electric - Misc. Revenue	295,698	199,433	486,296	67,011	200,000	200,000	200,000
51-379-30013	Late Charges - Interest	46,937	52,875	53,408	47,468	44,000	42,000	42,000
51-379-30014	Shut Off Fees	70,169	46,624	606	129			
51-379-30050	Electric - Interco Interest In	2,328	7,314	6,664	5,813	5,423		
51-379-50001	Waste Collection - Misc. Rev.	45	186		110			
Total UTILITIES - OTHER INCOME:		619,219	1,493,548	2,766,473	10,630,644	7,268,969	2,461,100	2,461,100
TRANSFERS FROM OTHER FUNDS								
51-382-00048	Transfer - Emergency Cap		619,251					
51-382-00057	Transfer from Strom Drain			121,208				
Total TRANSFERS FROM OTHER FUNDS:			619,251	121,208				
APPROPRIATED FUND BALANCE								
51-399-10000	Approp. Retained Earn. - Water					4,948,500	58,500	58,500
51-399-20000	Approp. Retained Earn. - Sewer					200,000		
51-399-30000	Approp. Retained Earn. - Elect					13,900,000	5,300,000	5,300,000
51-399-31000	Approp. R.E. Elec Rate Stabili					25,000		
Total APPROPRIATED FUND BALANCE:						19,073,500	5,358,500	5,358,500

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget

WATER OPERATING								
51-5110-1100	Full-Time Employees	440,781	525,985	565,859	660,720	647,044	607,104	607,104
51-5110-1110	Overtime	20,448	32,097	27,150	38,974	25,809	27,053	27,053
51-5110-1120	Standby	19,521	16,927	20,287	17,973	20,806	21,635	21,635
51-5110-1140	Salary Increase					22,255	42,084	42,084
51-5110-1141	Personal Leave Pay	18,828	12,826	14,936	18,365			
51-5110-1142	Leave Time Cashouts	5,679	3,666	578	7,176	7,629	8,774	8,774
51-5110-1150	Group Insurance Increase					8,841	10,605	10,605
51-5110-1200	Part-Time Employees	7,239	7,973	9,259	9,468	10,916	11,188	11,188
51-5110-1210	Temporary Employees	159	236					
51-5110-1310	Social Security	39,828	43,375	46,487	53,753	55,037	52,280	52,280
51-5110-1320	Retirement	93,568	104,267	117,150	122,141	106,568	97,162	97,162
51-5110-1321	Benefit Expense	-60,248	-82,725	-91,601	-99,474			
51-5110-1322	Actuarial Calc Pension Expense	-13,255	40,110	73,906	127,660			
51-5110-1340	Group Insurance	92,357	103,091	94,834	121,994	126,306	151,496	151,496
51-5110-1350	S/T & L/T Disability Insurance	3,960	7,439	8,003	8,786	9,175	8,839	8,839
51-5110-1365	Uniform Allowance - Taxable	9,152	6,831	6,253	9,308	7,511	7,122	7,122
51-5110-1370	Cell Phone Stipend	646	1,447	1,140	1,482	1,484	520	520
51-5110-2100	Books, Subs, & Memberships	4,378	2,961	1,681	3,545	3,600	3,600	3,600
51-5110-2300	Training	6,459	7,543	2,495	8,244	6,000	8,000	8,000
51-5110-2310	Mileage	4,831	1,701					
51-5110-2400	Office Supplies	1,314	1,113	1,310	3,426	1,200	1,200	1,200
51-5110-2500	Water Conservation Plan				37			
51-5110-2550	Boot & Uniforms	3,181	2,503	629	815	1,600	1,600	1,600
51-5110-2575	Computer Replacement Program	3,507	5,037	10,932	6,313	2,600	1,900	1,900
51-5110-2581	Computer Software IT				8,359	9,675	10,715	10,715
51-5110-2710	Utilities - Natural Gas	10,042	17,729	12,167	9,419	18,000	12,000	12,000
51-5110-2740	Utilities - Electricity	29,419	39,302	29,937	59,245	41,000	60,000	60,000
51-5110-2800	Telephone	8,856	5,829	5,942	6,136	6,350	6,478	6,478
51-5110-2801	Telephone - Cell Phone	10,065	9,388	7,463	4,356	5,502	5,279	5,279
51-5110-3100	Professional & Technical	40,295	37,892	54,225	60,268	40,000	40,000	40,000
51-5110-4540	Risk Management Pay Off				39,526			
51-5110-4717	Subscription - Interest Exp		1					
51-5110-4800	Supplies - Waterline Maint.	133,541	90,493	98,533	113,677	140,000	140,000	140,000
51-5110-4810	Supplies - State Lab	10,610	8,386	10,543	33,013	20,000	20,000	20,000
51-5110-4820	Supplies - Water Meter Repair	53,427	101,257	73,707	71,087	125,000	125,000	125,000
51-5110-4840	Supplies - CL2	112,951	133,412	134,624	131,311	130,000	130,000	130,000
51-5110-4850	Backflow Prevention Program	6,967	345	552	376	5,000	5,000	5,000
51-5110-4910	System Improvements	614,307	434,046	1,025,953	229,305	210,000	210,000	210,000
51-5110-5483	Depreciation Expense	1,818,625	1,700,752	1,701,299	1,852,130			
51-5110-5485	Amortization of Subscriptions		113	38				
51-5110-6200	Irrigation Water Assessment	83,926	86,045	87,939	95,817	95,000	98,000	98,000
51-5110-6400	Equip. Purchase & Replacement	521				3,500	3,500	3,500
51-5110-6950	Spring Imrov. & Source Protect	3,367	2,800			5,000	5,000	5,000
51-5110-8900	Mantua Property Maintenance	30,207	3,745	4,651	14,188	75,000	75,000	75,000
51-5110-9110	Transfer to General Fund	716,841	857,136	690,996	772,656	886,652	1,003,682	1,099,157
51-5110-9146	Transfer to Capital Project	50,000						

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
51-5110-9161	Transfer to Fleet Leasing					148,000		
51-5110-9810	Shop Charges - Fuel	50,351	59,463	47,777	41,534	52,489	51,213	51,213
51-5110-9820	Shop Charges - Repair & Maint.	53,994	64,593	42,693	60,350	68,038	88,247	88,247
51-5110-9830	Shop Charges - Equipment Lease	122,724	124,656	126,696	136,452	176,664	155,856	155,856
51-5110-9840	Facility Chg - Repair & Maint	29,351	19,011	27,849	36,099	70,392	71,009	71,009
51-5110-9845	Facility Chg - Fleet	33,511	31,854	28,521	32,220	33,282	32,879	32,879
51-5110-9850	Overhead Cost Allocation	222,112	257,039	313,803	302,460	332,271		312,927
51-5110-9900	Increase in Fund Balance					198,283	210,634	210,634
Total WATER OPERATING:		4,948,343	4,929,689	5,437,195	5,230,686	3,959,479	3,621,653	4,030,054

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
CAPITAL OUTLAY								
51-5120-7200	Equipment		216,082		317,445			
51-5120-7201	Capital Projects	47,478	44,000	46,686	9,235,170	10,860,000		
51-5120-7340	Special Projects	26,527	40,585	149	17,126	45,000		
51-5120-7345	Other Special Projects	22,918			6,701	58,500	58,500	58,500
51-5120-7346	Capital Projects	645	149	3,204	332	250,000	1,000,000	1,000,000
51-5120-7347	Capital Projects	830,201	600,000	1,352,376	482,200			
51-5120-7350	Capital Projects		52,343		25,000			
51-5120-7360	Water Projects	372,299	241,761	-2,871	267			
51-5120-7370	Water Projects	2,398	2,236	523,934	133,857	90,000		
51-5120-7500	Capital Projects	5,544	5,301	64,815	132,541			
51-5120-7520	Capital Project	53,582						
51-5120-7999	Contra Fixed Asset Additions	-1,173,946	-255,777	-1,496,609	-9,518,369			
Total CAPITAL OUTLAY:		187,646	946,679	491,684	832,271	11,303,500	1,058,500	1,058,500

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
WATER REVENUE BONDS								
51-5130-4711	Principal Payment	735,000	747,000	761,000	775,000	789,000	804,000	804,000
51-5130-4712	Bond Interest Expense	151,057	138,257	124,970	111,123	97,960	83,040	83,040
51-5130-4713	Bank Charges	2,500	2,500	2,500		2,500	2,500	2,500
51-5130-4999	Contra Bond Principle Payment	-1,335,000	-1,347,000	-1,170,376	-1,075,000			
Total WATER REVENUE BONDS:		-446,443	-459,243	-281,906	-188,877	889,460	889,540	889,540

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
WASTE TREATMENT OPERATING								
51-5220-1100	Full-Time Employees	561,046	624,221	701,488	814,168	748,009	762,474	762,474
51-5220-1110	Overtime	24,038	32,942	27,792	23,769	29,884	30,884	30,884
51-5220-1120	Standby	15,087	16,492	24,828	24,602	27,123	27,789	27,789
51-5220-1140	Salary Increase					27,393	53,282	53,282
51-5220-1141	Personal Leave Pay	22,341	20,436	25,233	21,641			
51-5220-1142	Leave Time Cashouts	6,168	4,111	469	19,948	18,267	12,280	12,280
51-5220-1150	Group Insurance Increase					8,621	10,268	10,268
51-5220-1200	Part-Time Employees	37,899	43,835	45,814	16,106	51,557	17,559	17,559
51-5220-1210	Temporary Employees				19,419	7,926	7,926	7,926
51-5220-1310	Social Security	49,400	53,985	59,829	65,871	68,221	66,364	66,364
51-5220-1320	Retirement	122,234	130,131	147,242	151,301	132,897	128,711	128,711
51-5220-1321	Benefit Expense	-107,585	-126,519	-130,274	-139,269			
51-5220-1322	Actuarial Calc Pension Expense	-23,670	61,344	105,108	178,730			
51-5220-1340	Group Insurance	120,991	119,203	120,573	112,183	123,173	146,679	146,679
51-5220-1350	S/T & L/T Disability Insurance	5,051	9,435	9,985	11,028	10,761	10,975	10,975
51-5220-1365	Uniform Allowance - Taxable	9,868	8,887	6,757	11,617	8,890	8,533	8,533
51-5220-1370	Cell Phone Stipend					129	54	54
51-5220-2100	Books, Subs, & Memberships	1,070	1,347	3,161	2,390	1,800	2,500	2,500
51-5220-2300	Training	10,311	10,811	14,077	14,265	14,000	14,000	14,000
51-5220-2400	Office Supplies	1,292	1,814	2,163	2,566	2,200	2,200	2,200
51-5220-2500	Equipment Supplies & Maint.	15,023	13,193	8,587	14,898	35,000	35,000	35,000
51-5220-2505	Pump & Blower Repairs	71,472	67,390	64,582	82,853	57,000	72,000	72,000
51-5220-2510	Supplies - Small Equip. & Main	1,282	143					
51-5220-2550	Boots & Uniforms	2,221	1,417	1,032	2,132	2,500	2,500	2,500
51-5220-2575	Computer Replacement Program	5,445	6,996	8,719	6,393	3,000	2,300	2,300
51-5220-2581	Computer Software IT				7,082	6,605	7,635	7,635
51-5220-2710	Utilities - Heating Costs	14,173	28,206	18,283	12,221	25,000	18,220	18,220
51-5220-2800	Telephone	6,916	5,787	6,242	3,717	6,500	4,203	4,203
51-5220-2801	Telephone - Cell Phone	7,354	8,904	8,067	4,937	6,649	6,250	6,250
51-5220-3110	Professional & Technical	11,923	52,080	46,142	46,550	40,000	40,000	40,000
51-5220-3120	Radio Repairs			780				
51-5220-3140	Contract - Sewer Line Cleaning	2,250	3,400	3,000	3,000	3,200	3,200	3,200
51-5220-3200	Outside Compliance Testing	11,668	14,002	9,254	13,367	23,690	23,690	23,690
51-5220-3250	Biosolids Program/State Charge			1,285		1,500	1,500	1,500
51-5220-3260	UPDES State Charges	7,617	8,610	9,200	13,779	9,200	9,801	9,801
51-5220-4717	Subscription - Interest Exp		2					
51-5220-4800	Supplies	254						
51-5220-4810	Supplies - Sewer	31,835	30,927	33,770	32,438	33,558	32,242	32,242
51-5220-4820	Supplies - Waste Treatment	7,156	11,757	16,995	17,116	19,500	19,500	19,500
51-5220-4830	Supplies - Ultraviolet System	7,178	252	13,880	3,855	14,000	14,000	14,000
51-5220-4840	Supplies - Chemical	108,519	130,172	103,554	149,020	130,000	150,000	150,000
51-5220-4850	Supplies - Lab Operations	26,286	26,716	31,014	34,014	27,000	31,277	31,277
51-5220-4860	Supplies - Pretreatment		3,858	11,151	3,692		4,675	4,675
51-5220-4910	System Improvements	90,009	19,609	292,007	67,723	172,500	172,500	172,500
51-5220-4930	Sewer Assessment	24,003	35,094	34,958	34,496	35,000	38,500	38,500

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
51-5220-4950	Bio Monitoring Program	4,993	14,900	7,400	9,225	9,600	9,129	9,129
51-5220-4960	TV Inspection	6,267	12,450	8,679	2,500	9,131	7,473	7,473
51-5220-5110	Insurance - Backup Claims	101,006	179		12,147			
51-5220-5210	Bad Debt Expense		10					
51-5220-5483	Depreciation Expense	755,535	806,465	820,115	811,518			
51-5220-5485	Amortization of Subscriptions		265	88				
51-5220-7400	Capital Projects			95	15,007			
51-5220-9110	Transfer to General Fund	461,925	641,268	481,500	495,960	531,960	580,440	651,000
51-5220-9161	Transfer to Fleet Leasing						55,000	55,000
51-5220-9810	Shop Charges - Fuel	59,064	53,444	59,779	52,430	65,674	64,649	64,649
51-5220-9820	Shop Charges - Repair & Maint.	37,851	28,682	47,439	34,134	75,602	49,913	49,913
51-5220-9830	Shop Charges - Equipment Lease	65,940	83,700	100,224	100,224	131,040	108,792	108,792
51-5220-9840	Facility Chg - Repair & Maint	26,120	22,995	30,533	39,731	45,794	48,078	48,078
51-5220-9845	Facility Chg - Lease	20,977	19,274	18,596	24,756	25,858	24,775	24,775
51-5220-9850	Overhead Cost Allocation	288,062	316,615	383,490	378,216	400,870		384,175
Total WASTE TREATMENT OPERATING:		3,135,860	3,481,240	3,844,687	3,879,466	3,227,782	2,939,719	3,394,454

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
CAPITAL OUTLAY								
51-5221-7230	Special Projects	58,026		1,394	12,133			
51-5221-7400	Capital Projects	854	23,868	98,809	3,741	450,000		
51-5221-7401	Capital Projects						250,000	250,000
Budget notes:								
~2027 $250k Sewer Lining - Point Repair								
51-5221-7402	Capital Projects	258	1,650					
51-5221-7420	Capital Projects	165,088					1,000,000	1,000,000
Budget notes:								
~2027 $1 Million P&G Pump Station Upgrade								
51-5221-7510	Capital Projects	13,493	209					
51-5221-7547	Capital Projects	30,192	270,239	537	25			
51-5221-7999	Contra Fixed Asset Additions	-260,253	-525,129	-12,066				
Total CAPITAL OUTLAY:		7,658	-229,164	88,674	15,898	450,000	1,250,000	1,250,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
SEWER REVENUE BONDS								
51-5222-4711	Principal Payment	494,000	509,000	525,000	542,000	559,000	576,000	576,000
51-5222-4712	Interest	173,545	158,136	142,199	125,700	110,075	92,435	92,435
51-5222-4713	Agent Fees	2,500	2,500	2,500		2,500	2,500	2,500
51-5222-4999	Contra Bond Principle Payment	-494,000	-509,000	-525,000	-542,000			
Total SEWER REVENUE BONDS:		176,045	160,636	144,699	125,700	671,575	670,935	670,935

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
ELECTRIC OPERATING								
51-5310-1100	Full-Time - Admin/Billing	445,282	476,721	489,579	514,752	483,839	636,990	636,990
51-5310-1107	Full-Time Emp. - Generation	139,643	183,033	156,239	182,559	210,122	323,024	323,024
51-5310-1108	Full-Time Employee - Line Crew	723,959	793,937	860,133	1,094,516	1,123,720	1,196,520	1,196,520
51-5310-1110	Overtime Pay - Admin/Billing	6,563	5,840	7,051	8,437	7,857	7,977	7,977
51-5310-1117	Overtime Pay - Generation	25,289	31,609	23,390	19,175	22,730	23,295	23,295
51-5310-1118	Overtime Pay - Line Crew	81,387	83,223	78,818	78,756	86,220	93,018	93,018
51-5310-1120	Standby	40,072	42,693	50,912	47,085	39,986	43,139	43,139
51-5310-1140	Salary Increase					63,038	148,423	148,423
51-5310-1141	Personal Leave Pay	50,803	43,956	64,565	40,931			
51-5310-1142	Leave Time Cashouts	14,505	14,913	1,655	10,922	12,556	16,934	16,934
51-5310-1150	Group Insurance Increase					19,112	26,087	26,087
51-5310-1200	Part-Time Employees	34,923	28,139	32,678	33,417	38,526	39,487	39,487
51-5310-1210	Temporary Employees						90,447	90,447
51-5310-1310	Social Security -Admin/Bill	41,518	56,370	68,985	83,922	40,759	59,511	59,511
51-5310-1317	Social Security - Generation	13,694	10,067	8,686		17,813	26,493	26,493
51-5310-1318	Social Security - Line Crew	59,731	56,499	54,880	53,844	95,619	101,950	101,950
51-5310-1320	Retirement - Admin/Billing	104,365	147,229	162,505	190,598	84,266	106,566	106,566
51-5310-1321	Benefit Expense	-236,688	-248,171	-238,084	-245,745			
51-5310-1322	Actuarial Calc Pension Expense	-52,074	120,329	212,013	312,685			
51-5310-1327	Retirement - Generation	32,480	20,615	16,937		37,869	57,533	57,533
51-5310-1328	Retirement - Line Crew	167,491	158,062	158,708	129,266	191,967	204,510	204,510
51-5310-1340	Group Insurance - Admin/Bill	72,594	138,388	149,115	172,349	96,345	140,386	140,386
51-5310-1347	Group Insurance - Generation	22,257	17,113	14,229	8	33,986	59,792	59,792
51-5310-1348	Group Insurance - Line Crew	145,883	118,755	98,761	74,213	142,692	172,493	172,493
51-5310-1349	Group Insurance	11						
51-5310-1350	S/T & L/T Disability Insurance	11,789	20,473	20,871	22,230	24,165	28,399	28,399
51-5310-1365	Uniform Allowance - Taxable	46	45	32	56	910	86	86
51-5310-1370	Cell Phone Stipend	1,248	1,729	1,802	3,043	2,577	3,023	3,023
51-5310-2100	Books, Subs, & Memberships	271	990	343	22,211	75,000	5,165	5,165
51-5310-2200	Public Notices				24			
51-5310-2300	Training	15,840	19,517	20,959	25,929	36,100	36,000	36,000
51-5310-2301	Tuition	9,337	11,881	12,287	16,300	18,600	18,600	18,600
51-5310-2310	Mileage	1,145		2,768	357	250	250	250
51-5310-2400	Office Supplies	2,351	4,310	3,918	5,958	4,000	4,000	4,000
51-5310-2410	Postage for Utility Bills	64,382	71,090	75,032	72,217	76,000	76,000	76,000
51-5310-2500	Supplies	7,720	8,972	9,919	16,777	1,060,500	1,194,000	1,194,000
51-5310-2510	Equipment - Power Plant	5,779	3,749	12,076	6,797			
51-5310-2540	Supplies - Energy Conservation	10,060	8,185	6,851	2,962			
51-5310-2550	Supplies - Radio Repair	26		717	1,783			
51-5310-2575	Computer Replacement Program	4,153	10,387	15,099	2,337	7,200	3,200	3,200
51-5310-2581	Computer Software IT				11,889	12,450	14,850	14,850
51-5310-2585	Computer Software Dept				33,628		65,000	65,000
51-5310-2600	Supplies - Power Plant Maint.	272	501	1,239	1,349	1,000		
51-5310-2610	Service Center Maintenance	15,283	17,195	13,691	26,083			
51-5310-2800	Telephone	14,584	13,245	12,804	9,178	13,750	10,118	10,118

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
51-5310-2801	Telephone - Cell Phone	11,302	13,514	11,565	5,549	8,490	7,978	7,978
51-5310-3100	Professional & Technical	16,743	31,786	46,938	22,380	43,000	45,000	45,000
51-5310-3110	Professional Service - Audit	12,075	12,075	12,600	18,820	15,000	1,500	1,500
51-5310-3120	Prof. Service - Tree Trimming		5,171		9,540			
51-5310-3130	Professional & Technical	31,159	20,177	7,190	389,285			
51-5310-3150	Prof. Service - City Attorney	1,165	1,445	900	1,616			
51-5310-3160	Landfill Cost	375	1,196	1,312	573	1,000	2,000	2,000
51-5310-3170	Blue Stake Program	2,152	1,650	2,470	2,992	3,000	3,000	3,000
51-5310-4717	Subscription - Interest Exp		193	142	48			
51-5310-4810	Supplies - Meter Reading	38,994	5,002	25,319	40,818			
51-5310-4820	Supplies - Substation	50,221	64,238	47,325	24,636			
51-5310-4830	Supplies - Replace Poles	24,397	2,701	9,885	3,570			
51-5310-4835	Supplies - Transmission Struct	4,130	6,577	5,023	2,673			
51-5310-4840	Supplies - Replacement Wire	440,497	557,136	-36,802	-545,280			
51-5310-4850	Supplies - Replacement Meters	1,793	8,898	18,662	31,225			
51-5310-4870	Supplies - Work Equipment	20,709	32,463	46,115	114,059			
51-5310-4871	Supplies - Clothing Allowance	18,682	25,743	18,525	26,086			
51-5310-4880	Supplies - Transformer Repairs	17,685	7,781	5,336				
51-5310-4890	Supplies - Street Light Repair	17,761	2,654	31,636	-71,132			
51-5310-4910	Supplies - New Street Lights	33,310	59,716	13,851	12,699			
51-5310-4920	Supplies - New Poles	9,194	35,809	-95,525	134,011			
51-5310-4930	Supplies - Tree Trimming			4,807	4,397			
51-5310-4940	Supplies - New Meters	20,535	45,448	41,062	41,681			
51-5310-4950	Supplies - Avian Protection	14,538	3,996	6,631	9,815			
51-5310-4960	Supplies - New Transformers	40,495	197,795	-2,419,341	842,421			
51-5310-4970	Supplies - Developmental			699,145	1,297,109	750,000	750,000	750,000
51-5310-5100	Risk Management Pay-out				10,491			
51-5310-5210	Bad Debt Expense			772				
51-5310-5211	Cash Over/Short	19	39	10	-11			
51-5310-5212	Bank Charges	109,676	121,509	139,866	119,174	140,000	140,000	140,000
51-5310-5310	UAMPS Resource Costs		2,637	731,070	7,673			
51-5310-5483	Depreciation Expense	641,987	668,946	681,821	717,368			
51-5310-5485	Amortization of Subscriptions		3,754	3,452	3,025			
51-5310-6213	Power Purchase - UAMPS	10,542,956	13,977,340	13,175,101	12,885,139	12,100,000	12,000,000	12,000,000
51-5310-9810	Shop Charges - Fuel	53,247	51,571	53,367	49,624	58,629	61,189	61,189
51-5310-9820	Shop Charges - Repair & Maint.	101,173	64,611	95,374	55,563	156,338	81,247	81,247
51-5310-9830	Shop Charges - Equipment Lease	143,280	131,700	165,000	157,369	371,376	318,000	318,000
51-5310-9840	Facility Chg - Repair & Maint	23,138	13,992	15,589	34,164	25,840	37,597	37,597
51-5310-9845	Facility Chg - Lease	26,823	25,117	24,997	31,164	43,272	43,883	43,883
51-5310-9850	Overhead Cost Allocation	663,735	681,001	853,605	819,312	919,422		1,086,330
Total ELECTRIC OPERATING:		15,231,922	19,376,969	17,126,958	20,392,442	18,816,890	18,524,659	19,610,990

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
CAPITAL OUTLAY								
51-5311-7100	Capital Projects	1,700,710	15,684		79,613	2,100,000	1,600,000	1,600,000
51-5311-7400	Capital Projects	70	98,545	27,032	31,169	1,000,000	900,000	900,000
51-5311-7411	Capital Projects		41,949	94	435,908			
51-5311-7430	Meter Projects						300,000	300,000
Budget notes:								
~2027 Tantalus Meter Replacement								
51-5311-7460	Capital Projects		21,558		222,049	25,000		
51-5311-7461	Lower Hydro Automation	25,017			127,115			
51-5311-7462	Capital Projects				114,439			
51-5311-7463	Capital Projects			84,826		120,000		
51-5311-7464	Capital Projects				2,796			
51-5311-7465	Capital Projects					130,000		
51-5311-7466	Capital Projects				44,120			
51-5311-7470	Electric Utility Upgrade	18,670	623			250,000	250,000	250,000
51-5311-7480	Capacitor Banks			2,511				
51-5311-7490	Special Projects				1,357,633	7,800,000		
51-5311-7500	Equipment			63,938	48,147		210,000	210,000
Budget notes:								
~2027 CT Replacement $210k								
51-5311-7501	Capital Project				310,240			
51-5311-7502	Capital Projects			132,504	65,124	3,000,000	2,800,000	2,800,000
51-5311-7999	Contra Fixed Asset Additions	-1,910,814	-300,399	-102,555	-3,308,871			
Total CAPITAL OUTLAY:		-166,346	-122,041	208,350	-470,517	14,425,000	6,060,000	6,060,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
ELECTRIC REVENUE BONDS								
51-5320-4711	Principal Payment	933,000	952,000	971,000	990,000	1,010,000	1,815,000	1,815,000
51-5320-4712	Interest Expense	116,746	97,961	78,793	718,228	1,106,154	1,085,853	1,085,853
51-5320-4713	Bank Charges	3,550	40,598	2,500	9,000	5,000	5,000	5,000
51-5320-4999	Contra Bond Principle Payment	-933,000	-952,000	-971,000	-990,000			
Total ELECTRIC REVENUE BONDS:		120,296	138,559	81,293	727,228	2,121,154	2,905,853	2,905,853

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
TRNS TO OTHER FUNDS - ELECTRIC								
51-5330-9110	Transfer to General Fund	2,563,511	2,747,280	2,622,756	2,645,364	2,716,899	2,741,403	3,044,853
51-5330-9148	Transfer to CIP - Emergency	50,000						
51-5330-9161	Transfer to Fleet Leasing				120,126		400,000	400,000
51-5330-9162	Transfer to Facility					90,000		
51-5330-9900	Increase in Fund Balance					525,000	525,000	525,000
51-5330-9910	Increase in Rate Stabilization					1,300,000		
Total TRNS TO OTHER FUNDS - ELECTRIC:		2,613,511	2,747,280	2,622,756	2,765,490	4,631,899	3,666,403	3,969,853

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
EXPENDITURES - GARBAGE								
51-5510-1100	Full-Time Employees	173,387	212,287	236,634	257,367	248,555	219,463	219,463
51-5510-1110	Overtime	4,519	10,784	14,730	8,483	9,090	9,562	9,562
51-5510-1120	Standby	4,797	5,919	5,673	7,582	6,818	7,172	7,172
51-5510-1140	Salary Increase					8,772	15,061	15,061
51-5510-1141	Personal Leave Pay	4,960	5,470	5,940	8,980			
51-5510-1142	Leave Time Cashouts	5,222	6,772	2,303	17,552	12,266	4,183	4,183
51-5510-1150	Group Insurance Increase					4,342	3,535	3,535
51-5510-1200	Part-Time Employees	2,128	2,346	2,723	2,785	3,210	3,291	3,291
51-5510-1310	Social Security	13,957	17,561	19,547	22,170	21,641	18,844	18,844
51-5510-1320	Retirement	35,793	44,272	50,199	51,455	42,760	32,867	32,867
51-5510-1321	Benefit Expense	-25,820	-29,197	-30,587	-31,390			
51-5510-1322	Actuarial Calc Pension Expense	-5,681	14,156	24,678	40,284			
51-5510-1340	Group Insurance	56,904	62,141	60,673	60,920	62,034	50,505	50,505
51-5510-1350	S/T & L/T Disability Insurance	1,538	3,141	3,669	3,596	3,576	3,181	3,181
51-5510-1365	Uniform Allowance - Taxable	2,893	3,047	2,177	3,513	2,902	2,599	2,599
51-5510-1370	Cell Phone Stipend					50	54	54
51-5510-2300	Training	195						
51-5510-2575	Computer Replacement Program	108	120					
51-5510-2581	Computer Software IT				322		200	200
51-5510-2801	Telephone - Cell Phone	1,011	1,672	1,437	887	1,355	1,260	1,260
51-5510-3100	Professional & Technical	594	764	766	742	500	500	500
51-5510-4700	County Tipping Fees	269,174	271,305	287,875	288,772	290,000	295,000	295,000
51-5510-4701	Blue Can Tipping Fees	176,538	213,681	278,471	275,874	285,000	285,000	285,000
51-5510-4800	Supplies	928		133				
51-5510-5483	Depreciation Expense	5,038	5,038	5,038	5,038			
51-5510-6100	Misc. Supplies				166	500	500	500
51-5510-7400	Capital Projects - Cans	52,063	66,439	47,890	44,306	65,000	65,000	65,000
51-5510-9810	Shop Charges - Fuel	97,172	102,907	79,049	61,858	86,844	76,274	76,274
51-5510-9820	Shop Charges - Repair & Maint.	102,353	107,405	83,349	81,037	132,830	118,496	118,496
51-5510-9830	Shop Charges - Equipment Lease	97,980	79,296	146,748	146,748	175,704	235,656	235,656
51-5510-9840	Facility Chg - Repair & Maint	6,029	5,367	8,038	16,008	13,836	19,458	19,458
51-5510-9845	Facility Chg - Lease	2,982	2,812	4,014	4,632	5,875	5,936	5,936
51-5510-9850	Overhead Cost Allocation	90,796	96,073	128,908	127,476	135,049		110,761
Total EXPENDITURES - GARBAGE:		1,177,559	1,311,579	1,470,075	1,507,163	1,618,508	1,473,597	1,584,359

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
TRNS TO OTHER FUNDS - GARBAGE								
51-5520-9110	Transfer to General Fund	195,507	209,172	176,724	188,364	194,603	216,863	240,668
51-5520-9161	Transfer to Fleet Leasing					50,000		
Total TRNS TO OTHER FUNDS - GARBAGE:		195,507	209,172	176,724	188,364	244,603	216,863	240,668

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
GARBAGE - GREEN WASTE RECY								
51-5530-1100	Full-Time Employees	72,380	83,224	95,404	132,050	119,274	143,012	143,012
51-5530-1110	Overtime	2,026	1,169	2,192	1,335	3,246	3,208	3,208
51-5530-1140	Salary Increase					5,206	11,907	11,907
51-5530-1141	Personal Leave Pay	2,339	2,650	1,954	5,435			
51-5530-1142	Leave Time Cashouts	204	303		434		295	295
51-5530-1150	Group Insurance Increase					1,632	2,952	2,952
51-5530-1200	Part-Time Employees	30,698	29,756	30,130	31,619	48,371	49,582	49,582
51-5530-1310	Social Security	7,991	8,925	9,728	11,306	13,244	15,190	15,190
51-5530-1320	Retirement	13,429	15,323	18,448	21,023	20,152	22,385	22,385
51-5530-1340	Group Insurance	26,859	12,191	21,015	23,558	23,312	42,172	42,172
51-5530-1350	S/T & L/T Disability Insurance	629	1,218	1,415	1,682	1,739	2,008	2,008
51-5530-1365	Uniform Allowance - Taxable	2,448	2,549	2,068	3,209	1,733	1,949	1,949
51-5530-1370	Cell Phone Stipend			450	523	496	512	512
51-5530-2500	Equipment Supplies & Maint.	883	1,758	3,046	2,604	2,000	2,100	2,100
51-5530-2575	Computer Replacement Program	163	235	440	79	1,500		
51-5530-2581	Computer Software IT				1,227	1,020	1,120	1,120
51-5530-2800	Telephone	1,735	1,422	1,463	1,259	1,050	1,027	1,027
51-5530-2801	Telephone - Cell Phone			57		452	1,260	1,260
51-5530-3130	Portable Restrooms	990	1,170	1,290	1,332	1,400	1,400	1,400
51-5530-4700	Roll Off Haul Fee - Cardboard	4,340	3,568	7,518	6,511	8,000	2,000	2,000
51-5530-4717	Subscription - Interest Exp							
51-5530-5211	Cash Over/Short	-337	-191	-8	153		100	100
51-5530-5485	Amortization of Subscriptions		38	13				
51-5530-6100	Misc. Supplies	39,118	45,868	50,387	48,411	48,000	48,000	48,000
51-5530-6200	Equipment Rental	35,050	52,525	46,644	25,178	54,000	54,000	54,000
51-5530-7400	Capital Projects	8,390	8,412			11,000		
51-5530-9820	Shop Charges - Repair & Maint.	17,018	12,179	15,338	21,007	24,444	30,718	30,718
51-5530-9830	Shop Charges - Equipment Lease	22,608		31,500	31,500	36,756	38,652	38,652
51-5530-9840	Facility Chg - Repair & Maint	11,989	3,680	3,655	10,526	4,029	9,326	9,326
51-5530-9845	Facility Chg - Lease	10,110	9,259	8,956	12,036	12,599	12,903	12,903
51-5530-9850	Overhead Cost Allocation	57,531	55,340	63,759	67,524	75,500		88,181
Total GARBAGE - GREEN WASTE RECY:		368,591	352,570	416,862	461,520	520,153	497,778	585,960

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
PUBLIC UTILITY FUND Revenue Total:		27,685,491	36,294,850	41,331,796	48,917,154	62,880,004	46,251,165	46,251,165
PUBLIC UTILITY FUND Expenditure Total:		27,550,146	32,843,924	31,828,050	35,466,834	62,880,004	43,775,500	46,251,165
Total PUBLIC UTILITY FUND:		135,345	3,450,926	9,503,746	13,450,320		2,475,665	

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
STORM DRAIN UTILITY								
STORM DRAIN REVENUES								
57-354-10000	Storm Drain Fees	1,251,096	1,266,787	1,277,590	1,275,567	1,278,000	1,278,000	1,278,000
Total STORM DRAIN REVENUES:		1,251,096	1,266,787	1,277,590	1,275,567	1,278,000	1,278,000	1,278,000
STORM DRAIN REVENUES								
57-361-00000	Interest Earnings	5,125	51,016	109,451	144,509			
Total STORM DRAIN REVENUES:		5,125	51,016	109,451	144,509			
STORM DRAIN REVENUES								
57-369-50000	Storm Drain Lease Revenue	27,700	27,700	27,700	27,700			
Total STORM DRAIN REVENUES:		27,700	27,700	27,700	27,700			
UTILITY PERMITS								
57-373-10007	Impact Fee - Storm Drain	167,574	30,429	148,770	234,976	100,000	145,437	145,437
Total UTILITY PERMITS:		167,574	30,429	148,770	234,976	100,000	145,437	145,437
APPROPRIATED FUND BALANCE								
57-399-00000	Appropriated Fund Balance					815,826	1,300,000	1,300,000
Total APPROPRIATED FUND BALANCE:						815,826	1,300,000	1,300,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
STORM DRAIN EXPENDITURES								
57-5710-1100	Full-Time Employees	160,636	193,130	212,648	225,803	229,574	245,253	245,253
57-5710-1110	Overtime	8,690	13,324	10,411	10,119	8,583	9,127	9,127
57-5710-1120	Standby	5,520	6,980	8,818	7,448	6,539	6,954	6,954
57-5710-1140	Salary Increase					7,817	16,600	16,600
57-5710-1141	Personal Leave Pay	6,224	6,237	7,398	6,595			
57-5710-1142	Leave Time Cashouts	2,079	1,357	175	3,678			
57-5710-1150	Group Insurance Increase					1,871	2,043	2,043
57-5710-1200	Part-Time Employees	2,128	2,346	2,723	2,785	3,210	3,291	3,291
57-5710-1210	Temporary Employees		48		153			
57-5710-1310	Social Security	13,684	16,609	18,097	17,013	19,149	20,462	20,462
57-5710-1320	Retirement	35,950	41,608	43,574	39,344	39,908	40,551	40,551
57-5710-1340	Group Insurance	33,165	26,403	26,182	28,052	26,732	29,190	29,190
57-5710-1350	S/T & L/T Disability Insurance	1,461	2,910	3,047	2,876	3,312	3,497	3,497
57-5710-1365	Uniform Allowance - Taxable	2,962	3,156	2,425	3,032	2,580	2,537	2,537
57-5710-1370	Cell Phone Stipend	42	199	118	121	134	315	315
57-5710-2300	Training	370		150	680	1,500	1,500	1,500
57-5710-2500	Supplies - Equipment Maint.	5,283	4,150	1,181	345	34,000	5,000	5,000
57-5710-2575	Computer Replacement Program			1,000	999			
57-5710-2581	Computer Software IT				1,419	1,660	1,500	1,500
57-5710-3100	Professional & Technical	21,752	27,222	18,243	28,835	30,000	30,000	30,000
57-5710-4910	System Improvements	15,589	27,546	41,178	71,279	154,000	183,000	183,000
57-5710-4920	Storm Drain Management	8,828	6,568	4,828	16,889	12,000	12,000	12,000
57-5710-5483	Depreciation Expense	498,012	520,739	493,089	519,051			
57-5710-7200	Capital Projects	202,077	1,189	75	14			
57-5710-7201	Capital Projects		656,536	285	21,415	640,000	1,000,000	1,000,000
57-5710-7202	Capital Projects		2,182	1,487		700,000	700,000	700,000
57-5710-7205	Capital Projects			693,723	-32,045			
57-5710-7207	Capital Projects			708	12,133			
57-5710-7999	Contra Fixed Asset Additions	-192,903	-656,536	-693,723				
57-5710-9110	Transfer to General Fund	32,355	34,860	34,800	34,704	34,708	34,708	34,708
57-5710-9151	Transfer to Utility Fund			121,208				
57-5710-9820	Shop Charges - Repair & Maint.	28,978	12,852	17,281	10,509	27,540	15,367	15,367
57-5710-9830	Shop Charges - Equipment Lease	51,720	33,744	33,744	65,640	79,800	79,800	79,800
57-5710-9840	Facility Chg - Repair & Maint	4,663	3,921	4,842	2,143	5,337	1,899	1,899
57-5710-9845	Facility Chg - Lease	10,578	9,727	9,424	12,504	13,067	13,371	13,371
57-5710-9850	Overhead Cost Allocation	83,623	89,919	110,200	100,476	110,805		113,564
57-5710-9900	Increase in Fund Balance						151,907	151,907
Total STORM DRAIN EXPENDITURES:		1,043,466	1,088,924	1,229,337	1,214,009	2,193,826	2,609,872	2,723,437

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
	STORM DRAIN UTILITY Revenue Total:	1,451,495	1,375,932	1,563,511	1,682,752	2,193,826	2,723,437	2,723,437
	STORM DRAIN UTILITY Expenditure Total:	1,043,466	1,088,924	1,229,337	1,214,009	2,193,826	2,609,872	2,723,437
	Total STORM DRAIN UTILITY:	408,029	287,008	334,174	468,743		113,565	

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
SHOP FUND								
INTEREST INCOME								
61-361-00000	Interest Income	3,314	16,218	36,734	40,255			
Total INTEREST INCOME:		3,314	16,218	36,734	40,255			
OTHER REVENUE								
61-369-10000	Misc. Revenue - Fleet	840	580	4,444	230			
Total OTHER REVENUE:		840	580	4,444	230			
SHOP REVENUE - OPERATIONS								
61-389-00100	Revenue - Police	123,647	143,360	177,969	193,002	226,669	255,022	255,022
61-389-00200	Revenue - Fire	96,707	44,662	39,607	38,479	52,185	51,871	51,871
61-389-00300	Revenue - Community Develop.	239	455	1,066	498	1,450	665	665
61-389-00400	Revenue - Streets	145,985	243,178	164,013	139,263	238,703	195,444	195,444
61-389-00500	Revenue - Waste Collection	199,525	210,311	162,398	142,895	219,674	194,770	194,770
61-389-00600	Revenue - Buildings	7,918	10,877	13,221	10,305	12,772	11,342	11,342
61-389-00700	Revenue - Parks	64,037	83,629	82,118	89,571	115,274	124,429	124,429
61-389-00800	Revenue - Cemetery	21,966	21,116	21,483	67,031	29,463	96,148	96,148
61-389-00900	Revenue - Golf Course	32,948	28,862	27,410	26,915	33,343	35,443	35,443
61-389-01000	Revenue - Community Center	12,777	13,685	4,143	1,745	5,423	2,458	2,458
61-389-01100	Revenue - Water	104,345	124,055	90,470	101,884	120,527	139,460	139,460
61-389-01200	Revenue - Waste Treatment	96,915	82,126	107,218	86,564	141,276	114,562	114,562
61-389-01300	Revenue - Electric	154,421	116,183	148,741	105,187	214,967	142,436	142,436
61-389-01400	Revenue - Fleet Management	7,257	8,874	10,001	17,112	13,256	24,200	24,200
61-389-01600	Revenue - Airport	7,109	19,681	7,027	13,091	10,162	18,033	18,033
61-389-01700	Revenue - Information Technolg	1,266	495	747	1,292	1,060	1,801	1,801
61-389-01900	Revenue - Recreation	673	517	1,170	1,235	1,631	1,697	1,697
61-389-02000	Revenue - Ambulance	51,073	64,585	44,632	42,642	56,331	56,966	56,966
61-389-02100	Revenue - Emergency Services		1,277	485	3,071	774	4,093	4,093
61-389-02200	Revenue - Storm Drain	28,978	12,852	17,281	10,509	27,540	15,367	15,367
61-389-02400	Revenue - Green Waste Recyclin	17,018	12,179	15,338	21,007	24,444	30,718	30,718
61-389-02500	Revenue - Inspection	4,211	4,181	4,313	5,759	4,914	7,488	7,488
Total SHOP REVENUE - OPERATIONS:		1,179,013	1,247,142	1,140,852	1,119,056	1,551,838	1,524,413	1,524,413
SHOP REVENUE-REPLACEMENT LEASE								
61-390-00100	Buildings	24,048	13,548	8,436	10,044	24,528	23,388	23,388
61-390-00210	Information Technology					1,008	1,008	1,008
61-390-00300	Police	274,872	274,872	304,284	386,304	361,320	530,088	530,088
61-390-00400	Fire	95,676	111,780	126,696	135,624	365,688	370,908	370,908
61-390-00500	Ambulance	125,220	109,404	149,208	149,208	176,100	168,528	168,528
61-390-00600	Community Development	2,724	2,724	2,724	2,724	2,040	2,040	2,040
61-390-00700	Streets	95,700	89,124	88,116	100,308	183,048	138,936	138,936

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
61-390-00900	Parks	48,660	44,184	54,888	60,852	106,488	99,840	99,840
61-390-01000	Community Center	14,904	14,904	3,384	3,384	6,396	1,140	1,140
61-390-01100	Cemetery	30,648	32,748	34,008	34,056	76,608	32,988	32,988
61-390-01200	Golf Course	39,012	42,048	44,952	37,572	67,548	71,892	71,892
61-390-01300	Golf Carts	50,400	50,400	55,800	73,800	82,800	82,800	82,800
61-390-01400	Airport	7,692	6,048	6,048	6,048	20,448	20,448	20,448
61-390-01500	Water	122,724	124,656	126,696	136,452	176,664	155,856	155,856
61-390-01600	Waste Treatment	65,940	83,700	100,224	100,224	131,040	108,792	108,792
61-390-01700	Electric	143,280	131,700	165,000	157,369	371,376	318,000	318,000
61-390-01800	Waste Collection	97,980	79,296	146,748	146,748	175,704	235,656	235,656
61-390-01900	Fleet Management	7,176	4,788	4,788		13,752	13,752	13,752
61-390-02000	Recreation	3,828	3,828	2,880	5,748	4,548	10,596	10,596
61-390-02200	Storm Drain	51,720	33,744	33,744	65,640	79,800	79,800	79,800
61-390-02300	Green Waste Recycle	22,608		31,500	31,500	36,756	38,652	38,652
61-390-02400	Inspection	2,688	2,688	2,388	2,688	3,588	12,096	12,096
61-390-02500	Mayor's Office						6,600	6,600
61-390-60000	Sale of Assets	40,953	105,244	183,915	181,564	38,500	25,000	25,000
	Total SHOP REVENUE-REPLACEMENT LEASE:	1,368,453	1,361,428	1,676,427	1,827,857	2,505,748	2,548,804	2,548,804
TRANSFER FROM								
61-395-00010	Transfer from General Fund				130,000		25,000	25,000
61-395-00046	Transfer from General Cap			999,050		107,500	326,000	326,000
61-395-00051	Transfer from Water					148,000		
61-395-00053	Transfer from Electric				120,126		400,000	400,000
61-395-00055	Transfer from Waste Collection					50,000	55,000	55,000
61-395-00062	Transfer from Facilities				44,933			
	Total TRANSFER FROM:			999,050	295,059	305,500	806,000	806,000
APPROPRIATED FUND BALANCE								
61-399-00000	Appropriated Fund Balance					1,771	78,099	78,099
	Total APPROPRIATED FUND BALANCE:					1,771	78,099	78,099

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
SHOP EXPENDITURES-OPERATIONS								
61-6210-1100	Full-Time Employees	208,460	218,484	240,334	274,443	251,417	240,399	240,399
61-6210-1110	Overtime	1,546	2,042	1,956	1,421	1,516	1,673	1,673
61-6210-1120	Standby	4,378	4,674	5,095	5,306	4,212	4,647	4,647
61-6210-1140	Salary Increase					8,547	16,142	16,142
61-6210-1141	Personal Leave Pay	6,203	5,917	7,841	7,322			
61-6210-1142	Leave Time Cashouts	3,958	5,770		13,153	10,481	8,404	8,404
61-6210-1150	Group Insurance Increase					4,132	4,226	4,226
61-6210-1310	Social Security	16,424	17,181	18,444	20,241	20,682	19,710	19,710
61-6210-1320	Employees Retirement	46,681	46,977	51,657	52,907	47,202	41,991	41,991
61-6210-1321	Benefit Expense	-28,376	-30,928	-31,749	-32,888			
61-6210-1322	Actuarial Calc Pension Expense	-6,243	14,903	26,431	42,404			
61-6210-1340	Group Insurance	59,338	58,910	58,018	58,559	59,030	60,375	60,375
61-6210-1350	S/T & L/T Disability Insurance	1,876	3,284	3,401	3,648	3,621	3,489	3,489
61-6210-1360	Tool Allowance	1,305	1,305	1,300	1,305	1,950	1,950	1,950
61-6210-1365	Uniform Allowance - Taxable	904	820	586	1,015	781	521	521
61-6210-1370	Cell Phone Stipend						54	54
61-6210-2300	Training	130	270	105		2,500	2,500	2,500
61-6210-2400	Office & Computer Supplies	1,961	1,088	1,905	894	3,000	3,000	3,000
61-6210-2520	Supplies - Equipment	7,823	2,640	1,828	3,136	12,500	12,500	12,500
61-6210-2575	Computer Replacement Program	380	620	1,450		2,000		
61-6210-2580	Fuel, Oil, Grease, Etc.	554,397	565,252	556,291	500,324	585,000	585,000	585,000
61-6210-2581	Computer Software IT				1,872	1,650	1,500	1,500
61-6210-2585	Computer Software Dept				1,500			
61-6210-2590	Repair Parts & Equipment	346,688	308,523	309,044	312,126	385,000	385,000	385,000
61-6210-2595	Supplies - Shop	8,454	12,027	11,484	11,652	12,500	15,000	15,000
61-6210-2600	Supplies - Bldg & Grnd Maint.					1,500	1,500	1,500
61-6210-2610	Fire Extinguisher Repair				273	1,100	1,100	1,100
61-6210-2710	Utilities - Natural Gas	12,616	25,262	17,648	11,995	30,000	15,000	15,000
61-6210-2800	Telephone	475	386	417	435	450	476	476
61-6210-2801	Telephone - Cell Phone	1,958	2,594	2,042	1,188	1,807	1,680	1,680
61-6210-3100	Professional Services	41,456	57,614	31,750	26,323	45,000	45,000	45,000
61-6210-4717	Subscription - Interest Exp							
61-6210-4810	Fleet Repairs				254			
61-6210-5483	Depreciation Expense		1,084,292					
61-6210-5485	Amortization of Subscriptions		38	13				
61-6210-7400	Capital Projects		6,409	7,490				
61-6210-9810	Fuel & Oil	4,133	5,008	5,418	3,582	5,952	4,417	4,417
61-6210-9820	Repair of Vehicle	3,124	3,866	4,583	13,529	7,304	19,783	19,783
61-6210-9830	Shop Charges - Equipment Lease	7,176	4,788	4,788		13,752	13,752	13,752
61-6210-9840	Facility Chg - Repair & Maint	6,280	6,280	6,280	6,280	6,500	6,500	6,500
61-6210-9845	Facility Chg - Lease	6,570	6,400	7,050	10,368	11,611	9,740	9,740
Total SHOP EXPENDITURES-OPERATIONS:		1,320,075	2,442,695	1,352,900	1,354,566	1,542,696	1,527,029	1,527,029

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
SHOP EXPENDITURES - CAPITAL								
61-6211-4711	Loan Payment		70,538	72,221	73,943	75,707	77,512	77,512
61-6211-4712	Interest Expense	6,469	23,109	19,658	16,795	13,580	11,775	11,775
61-6211-4999	Contra Loan Payment		-70,538	-72,221	-73,943			
61-6211-5483	Depreciation Expense	1,192,496		1,067,758	1,154,980			
61-6211-5485	Amortization - Lease	164,269	201,760	135,513	74,634			
61-6211-7401	Equipment - Facilities		52,343	7,951				
61-6211-7402	Equipmetn - Plan. & Econ. Dev.	1,420	4,772					
61-6211-7403	Equipment - Police	259,121	299,520	40,267	621,153	640,000	891,000	891,000
61-6211-7404	Equipment - Fire	828,342	11,629	1,023,393	69,045	30,000	100,000	100,000
61-6211-7405	Equipment - Ambulance	170,683			382,381	303,250		
61-6211-7407	Equipment - Streets	55,611		646	196,040	362,131	485,000	485,000
61-6211-7409	Equipment - Parks	24,756	124,138	55,449	34,928	95,000	90,000	90,000
61-6211-7411	Equipment - Cemetery		20,610	29,814	4,879	87,131	50,000	50,000
61-6211-7412	Equipment - Golf Course	27,708	223,275	71,165	142,161	112,000	335,000	335,000
61-6211-7414	Equipment - Water	50,461	20,384	28,592	63,813	180,309	115,000	115,000
61-6211-7415	Equipment - Waste Treatment	16,375	230,595	646	609	52,131	70,000	70,000
61-6211-7416	Equipment - Electric	369,025		330,537	396,751	12,131	655,000	655,000
61-6211-7417	Equipment - Waste Collection		384,609		17,630	500,000	550,000	550,000
61-6211-7419	Equipment - Storm Drain			379,060				
61-6211-7421	Equipment - Recreation					47,500		
61-6211-7422	Equipment - Green Waste Recy.					20,000		
61-6211-7423	Equipment - Inspection				49,996			
61-6211-7999	Contra Fixed Asset Additions	-1,661,897	-1,083,842	-2,704,789	-1,808,280			
61-6211-9899	Loss on Sale Fixed Assets	18,767	7,662		40,502			
61-6211-9900	Increase in Fund Balance					291,291		
Total SHOP EXPENDITURES - CAPITAL:		1,523,606	520,565	485,661	1,458,016	2,822,161	3,430,287	3,430,287

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
SHOP FUND Revenue Total:		2,551,621	2,625,368	3,857,507	3,282,457	4,364,857	4,957,316	4,957,316
SHOP FUND Expenditure Total:		2,843,680	2,963,260	1,838,561	2,812,582	4,364,857	4,957,316	4,957,316
Total SHOP FUND:		-292,059	-337,892	2,018,946	469,875			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
FACILITY FUND								
FEDERAL GRANTS								
62-331-10000	Federal Grants		286,543					
Total FEDERAL GRANTS:			286,543					
INTEREST INCOME								
62-361-00000	Interest Income	1,887	12,461	16,381	8,323			
Total INTEREST INCOME:		1,887	12,461	16,381	8,323			
MISC REVENUE								
62-369-10000	Misc. Revenue	1,106	260					
Total MISC REVENUE:		1,106	260					
FACILITY REVENUE - OPERATIONS								
62-389-00100	Revenue - Police	84,067	103,635	82,565	82,995	103,436	81,142	81,142
62-389-00200	Revenue - Fire	20,301	18,517	22,588	13,483	34,767	20,506	20,506
62-389-00300	Revenue - Community Develop.	7,572	9,467	8,714	10,010	12,711	12,083	12,083
62-389-00400	Revenue - Streets	6,029	5,367	8,038	16,008	12,044	17,561	17,561
62-389-00500	Revenue - Waste Collection	6,029	5,367	8,038	16,008	13,836	19,458	19,458
62-389-00600	Revenue - Buildings	2,450	2,450	1,261	2,450	4,000	4,000	4,000
62-389-00700	Revenue - Parks	40,170	35,491	40,350	78,768	44,609	69,787	69,787
62-389-00800	Revenue - Cemetery	9,438	12,860	13,352	9,567	14,717	8,476	8,476
62-389-00900	Revenue - Golf Course	5,165	22,209	6,247	17,405	6,886	15,420	15,420
62-389-01000	Revenue - Community Center	27,279	33,139	31,379	22,508	29,974	20,308	20,308
62-389-01100	Revenue - Water	29,351	19,011	27,849	30,804	70,392	71,009	71,009
62-389-01200	Revenue - Waste Treatment	26,120	22,995	30,533	39,731	45,794	48,078	48,078
62-389-01300	Revenue - Electric	23,138	13,992	15,589	34,164	25,840	37,597	37,597
62-389-01400	Revenue - Fleet Management	6,280	6,280	7,469	6,280	6,500	6,500	6,500
62-389-01600	Revenue - Airport	5,867	6,650	20,932	8,945	24,664	9,614	9,614
62-389-01800	Revenue - Economic Development	1,259	1,574	1,449	1,677	2,113	2,009	2,009
62-389-01900	Revenue - Recreation	25,549	13,539	13,134	10,941	26,832	22,776	22,776
62-389-02000	Revenue - Ambulance	20,301	18,517	22,588	13,483	34,767	20,506	20,506
62-389-02100	Revenue - Emergency Managment	2,137	1,949	2,378	1,419	3,660	2,158	2,158
62-389-02500	Revenue - Inspection	723	904	832	1,035	1,214	1,153	1,153
62-389-02600	Revenue - Mayor's Office	3,884	4,856	4,470	5,171	6,520	6,196	6,196
62-389-02700	Revenue - Administration	32,624	40,788	36,555	43,436	57,468	54,624	54,624
62-389-02710	Revenue - I.T.	2,798	3,498	3,219	3,724	4,696	4,463	4,463
62-389-02800	Revenue - Human Resources	1,609	2,011	2,841	2,142			
62-389-02900	Revenue - Museum	20,219	24,563	16,917	12,759	25,862	18,907	18,907
62-389-03000	Revenue - Swimming Pool	50,315	42,671	25,679	68,240	28,305	60,459	60,459
62-389-03100	Revenue - Library	13,020	16,961	19,544	23,354	21,542	20,829	20,829
62-389-03200	Revenue - RDA#1	28,053	21,536	36,512	42,554	40,246	37,702	37,702

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
62-389-03400	Revenue - Storm Drain	4,663	3,921	4,842	2,143	5,337	1,899	1,899
62-389-03500	Revenue - Green Waste	11,989	3,680	3,655	10,526	4,029	9,326	9,326
Total FACILITY REVENUE - OPERATIONS:		518,398	518,395	519,516	631,728	712,761	704,546	704,546
FACILITY REVENUE - LEASE PMT								
62-390-00100	Mayor's Office	5,345	5,311	5,636	6,048	6,599	6,611	6,611
62-390-00200	Administration	14,051	13,764	14,645	15,720	16,299	14,162	14,162
62-390-00210	Information Technology	1,406	2,030	2,368	2,532	3,091	2,788	2,788
62-390-00300	Human Resources	962	948					
62-390-00400	Economic Development	822	811	1,168	1,500	2,073	1,945	1,945
62-390-00500	Community Development	3,159	3,094	3,374	3,900	4,421	4,445	4,445
62-390-00600	Police	38,954	37,693	37,560	42,408	42,143	45,522	45,522
62-390-00700	Fire	10,472	12,120	11,926	13,260	18,528	17,365	17,365
62-390-00800	Ambulance	10,472	12,120	11,926	13,260	17,712	17,389	17,389
62-390-00900	Emergency Services	926	883	1,195	1,344	1,895	1,778	1,778
62-390-01000	Community Center	6,767	6,309	7,275	8,052	8,186	8,350	8,350
62-390-01100	Museum	6,799	6,407	6,229	7,644	10,040	10,181	10,181
62-390-01200	Cemetery	9,558	8,707	7,888	10,968	10,703	11,007	11,007
62-390-01300	Swimming Pool	31,998	39,907	41,452	43,740	57,371	58,311	58,311
62-390-01400	Recreation	10,770	10,663	10,348	13,428	10,907	11,211	11,211
62-390-01500	Airport	192	192	192	192	192	192	192
62-390-01600	Electric	26,823	25,117	24,997	31,164	43,272	43,883	43,883
62-390-01700	Waste Treatment	20,977	19,274	18,596	24,756	25,858	24,775	24,775
62-390-01800	Water	33,511	31,854	28,521	32,220	33,282	32,879	32,879
62-390-01900	Streets	4,914	4,744	4,878	5,100	5,515	4,364	4,364
62-390-02000	Fleet	6,570	6,400	7,050	10,368	11,611	9,740	9,740
62-390-02100	Parks	19,104	18,083	17,925	20,496	23,946	24,311	24,311
62-390-02200	Waste Collection	2,982	2,812	4,014	4,632	5,875	5,936	5,936
62-390-02300	Cemetery Improvement	10,404	10,404	10,404	10,404	10,404	10,404	10,404
62-390-02400	Inspection	642	635	999	1,308	1,891	1,773	1,773
62-390-02500	Storm Drain	10,578	9,727	9,424	12,504	13,067	13,371	13,371
62-390-02600	Green Waste	10,110	9,259	8,956	12,036	12,599	12,903	12,903
62-390-02700	Golf Course		244		1,056	2,520	2,520	2,520
62-390-02800	Library						1,884	1,884
Total FACILITY REVENUE - LEASE PMT:		299,268	299,512	298,946	350,040	400,000	400,000	400,000
TRANSFERS IN								
62-395-00051	Transfer from Utility Fund					90,000		
Total TRANSFERS IN:						90,000		

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
FACILITY EXPENDITURE-OPERATION								
62-6210-1100	Full-Time Employees	200,262	209,214	243,235	288,622	256,299	248,746	248,746
62-6210-1110	Overtime	2,023	2,969	2,380	7,481	2,070	2,354	2,354
62-6210-1140	Salary Increase					8,417	16,311	16,311
62-6210-1141	Personal Leave Pay	5,424	3,768	5,473	1,951			
62-6210-1142	Leave Time Cashouts	3,390	606	1,532	4,624	6,156	6,826	6,826
62-6210-1150	Group Insurance Increase					3,243	2,900	2,900
62-6210-1200	Part-Time Employees	4,365						
62-6210-1310	Social Security	15,321	16,389	18,813	19,505	20,463	19,962	19,962
62-6210-1320	Employees Retirement	43,790	44,443	50,156	48,551	45,032	41,710	41,710
62-6210-1321	Benefit Expense	-22,069	-44,969	-36,777	-38,742			
62-6210-1322	Actuarial Calc Pension Expense	-4,855	16,255	29,311	49,469			
62-6210-1340	Group Insurance	40,971	25,892	27,054	45,713	46,331	41,433	41,433
62-6210-1350	S/T & L/T Disability Insurance	1,761	3,093	3,467	3,730	3,692	3,612	3,612
62-6210-1365	Uniform Allowance - Taxable	419	3,285	2,655	3,852	2,963	2,963	2,963
62-6210-1370	Cell Phone Stipend		473	426			54	54
62-6210-2100	Books, Subs, & Memberships	860	2,472	176	180	2,000	1,000	1,000
62-6210-2300	Training		2,637	11		2,500	2,500	2,500
62-6210-2320	Uniform - Safety Clothing	953						
62-6210-2500	Supplies - Buildings	29,206	29,032	32,917	38,630	35,000	35,000	35,000
62-6210-2575	Computer Replacement Program	380	1,528	3,258	1,254			
62-6210-2581	Computer Software IT				2,452	2,150	2,410	2,410
62-6210-2710	Utilities - Heating Costs	31,198	62,674	37,923	25,066	40,000	35,000	35,000
62-6210-2800	Telephone	884	836	1,982	1,049	2,000	2,000	2,000
62-6210-2801	Telephone - Cell Phone	3,247	3,170	2,294	1,422	2,443	2,435	2,435
62-6210-3100	Professional & Technical	1,564	1,678	257	81	1,600	1,600	1,600
62-6210-4717	Subscription - Interest Exp		1					
62-6210-4800	Custodial Equipment	7,024	2,729	3,945	6,492	7,000	7,000	7,000
62-6210-4810	Misc. Bldg Maint Mat'l & Equip	123,590	193,644	167,951	260,682	180,000	190,000	190,000
62-6210-5485	Amortization of Subscriptions		76	25				
62-6210-9161	Transfer to Fleet				44,933			
62-6210-9810	Shop Charges - Fuel	5,621	5,551	7,984	5,954	8,772	7,342	7,342
62-6210-9820	Shop Charge - Repair & Maint.	2,297	5,326	5,236	4,350	4,000	4,000	4,000
62-6210-9830	Shop Charges - Equipment Lease	24,048	13,548	8,436	10,044	24,528	23,388	23,388
62-6210-9840	Facility Chg - Repair & Maint	2,450	2,450	2,450	2,450	4,000	4,000	4,000
Total FACILITY EXPENDITURE-OPERATION:		524,124	608,769	622,570	839,796	710,658	704,546	704,546

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
FACILITY EXPENDITURES -CAPITAL								
62-6211-5483	Depreciation Expense	133,221	145,459	151,735	142,194			
62-6211-7401	Facilities - Facilities		92,662	76,532	7,875	40,000		
62-6211-7402	Facilities - City Hall	224,243	431,950	9,365			120,000	120,000
62-6211-7403	Facilities - Police	37,292	6,508		36,370		25,000	25,000
62-6211-7404	Facilities - Fire			164,998	6,893	45,000	10,000	10,000
62-6211-7407	Facilities - Streets			5,564		100,000	75,500	75,500
62-6211-7408	Facilities - Fleet						50,000	50,000
62-6211-7409	Facilities - Parks	7,662	1,798		69,036		32,500	32,500
62-6211-7410	Facilities - Community Center	11,564			21,355	80,000		
62-6211-7411	Facilities - Cemetery						5,000	5,000
62-6211-7412	Facilities - Golf Course	1,819			13,119			
62-6211-7413	Facilities - Airport						10,000	10,000
62-6211-7414	Facilities - Water	140,611		3,798	482	50,000	11,000	11,000
62-6211-7415	Facilities - Waste Treatment	14,701			17,641		20,000	20,000
62-6211-7416	Facilities - Electric	11,760	48,323	23,270	64,455	175,000	11,000	11,000
62-6211-7417	Facilities - Waste Collection	3,148	21,482	7,184				
62-6211-7418	Facilities - Fleet			48,641				
62-6211-7420	Facilities - Emergency Service			36,841				
62-6211-7421	Facilities - Recreation	2,850						
62-6211-7423	Facilities - Museum						30,000	30,000
62-6211-7424	Facilities - Swimming Pool	42,750	10,821	4,143	206,000			
62-6211-7999	Contra Fixed Asset Additions	-476,515	-602,689	-255,168	-172,656			
62-6211-9900	Increase in Fund Balance					2,103		
Total FACILITY EXPENDITURES -CAPITAL:		155,108	156,316	276,904	412,763	492,103	400,000	400,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
FACILITY FUND Revenue Total:		820,659	1,117,170	834,842	990,091	1,202,761	1,104,546	1,104,546
FACILITY FUND Expenditure Total:		679,232	765,085	899,474	1,252,559	1,202,761	1,104,546	1,104,546
Total FACILITY FUND:		141,427	352,085	-64,632	-262,468			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
MUNICIPAL BUILDING AUTHORITY								
Source: 361								
72-361-00000	Interest Earnings	1,244	8,972	12,948	11,507			
Total Source: 361:		1,244	8,972	12,948	11,507			
Source: 382								
72-382-00010	Transfer from GF	57,320	70,795	71,740	71,655	59,540	40,395	40,395
72-382-00073	Transfer from RDA#1	112,500	99,000	98,000	98,000	110,000	130,000	130,000
Total Source: 382:		169,820	169,795	169,740	169,655	169,540	170,395	170,395

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
MBA BONDS								
72-4161-4711	Principal Payment	135,000	137,000	139,000	141,000	143,000	146,000	146,000
72-4161-4712	Interest Expense	31,320	29,295	27,240	25,155	23,040	20,895	20,895
72-4161-4713	Bank Charges			2,250	2,250	3,500	3,500	3,500
Total MBA BONDS:		166,320	166,295	168,490	168,405	169,540	170,395	170,395

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
MUNICIPAL BUILDING AUTHORITY Revenue Total:								
		171,064	178,767	182,688	181,162	169,540	170,395	170,395
MUNICIPAL BUILDING AUTHORITY Expenditure Total:								
		166,320	166,295	168,490	168,405	169,540	170,395	170,395
Total MUNICIPAL BUILDING AUTHORITY:		4,744	12,472	14,198	12,757			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
RDA - PROJECT #1 FUND								
PROPERTY TAXES - CURRENT								
73-311-00000	Property Taxes	10,177	9,272	12,018	13,526	14,000	18,000	18,000
Total PROPERTY TAXES - CURRENT:		10,177	9,272	12,018	13,526	14,000	18,000	18,000
TRANSIENT ROOM AND SALES TAXES								
73-313-00000	Transient Room and Sales Taxes	28,482	43,725	51,016	45,069	30,000	40,000	40,000
Total TRANSIENT ROOM AND SALES TAXES:		28,482	43,725	51,016	45,069	30,000	40,000	40,000
INTEREST EARNINGS								
73-361-00000	Interest	317	3,199	3,386	7,931	500	500	500
Total INTEREST EARNINGS:		317	3,199	3,386	7,931	500	500	500
SUNDRY REVENUE								
73-369-10200	Intergovernmental Revenue	53,068	47,412	55,715	59,561	66,000	72,000	72,000
73-369-51000	Lease Revenue				16,497		50,000	50,000
73-369-52000	Academy Event Rental	59,523	75,302	11,845				
73-369-80000	Other Financing: Subscription		202					
Total SUNDRY REVENUE:		112,591	122,916	67,560	76,058	66,000	122,000	122,000
SUNDRY REVENUE								
73-382-00010	Transfer General Fund	137,015	166,565	176,626	177,068	197,170	146,235	146,235
Total SUNDRY REVENUE:		137,015	166,565	176,626	177,068	197,170	146,235	146,235

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
REDEVELOPMENT EXPENDITURES								
73-4632-1110	Overtime	19	187	10				
73-4632-1200	Part-time Employees	38,676	42,408	4,426				
73-4632-1210	Temporary Employees	26,040	16,731	1,843				
73-4632-1310	Social Security	4,980	4,566	472				
73-4632-1340	Group Insurance	32	-40	1				
73-4632-1370	Cell Phone Stipend		427	57				
73-4632-2710	Utilities	41,759	57,459	7,549				
73-4632-2800	Telephone	3,137	2,932	805	-421		1,608	1,608
73-4632-2801	Telephone - Cell Phone	302	301	18				
73-4632-3110	Professional & Technical			91,667	100,000	100,000	100,000	100,000
73-4632-4711	Retirement of Note Payable					54,734	54,998	54,998
73-4632-4712	Interest Expense	3,731	3,473	3,213	2,952	2,690	2,427	2,427
73-4632-4716	Subscription Principal		202					
73-4632-4717	Subscription Interest Exp		1					
73-4632-4810	Maintenance	14,289	23,524	587				
73-4632-6100	Misc. Expense	3,191	3,121	3,760	3,000			
73-4632-9172	Transfer to MBA	112,500	99,000	98,000	98,000	110,000	130,000	130,000
Total REDEVELOPMENT EXPENDITURES:		248,655	254,291	212,408	203,532	267,424	289,033	289,033

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
ACADEMY BLDG								
73-4633-9840	Facility Chg - Repair & Maint	28,053	21,536	36,512	42,554	40,246	37,702	37,702
Total ACADEMY BLDG:		28,053	21,536	36,512	42,554	40,246	37,702	37,702

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
RDA - PROJECT #1 FUND Revenue Total:		288,582	345,677	310,606	319,651	307,670	326,735	326,735
RDA - PROJECT #1 FUND Expenditure Total:		276,708	275,827	248,920	246,086	307,670	326,735	326,735
Total RDA - PROJECT #1 FUND:		11,874	69,850	61,686	73,565			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
RDA - WEST FOREST STREET								
INTEREST EARNINGS								
74-361-00000	Interest	6	7					
Total INTEREST EARNINGS:		6	7					
SALE OF PROPERTY								
74-364-00000	Sale of Property		233,470			240,000	240,000	240,000
Total SALE OF PROPERTY:			233,470			240,000	240,000	240,000
SUNDRY REVENUE								
74-369-10000	Miscellaneous				2,000			
74-369-50000	Lease Revenue	3,824	2,937					
74-369-80000	Other Financing: Subscription		2,407					
Total SUNDRY REVENUE:		3,824	5,344		2,000			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
REDEVELOPMENT EXPENDITURES								
74-4632-4716	Subscription Principal		789	801	817			
74-4632-4717	Subscription Interest Exp		44	33	16			
74-4632-6100	Misc. Supplies	833	2,407		-833			
74-4632-7500	RDA Projects		239,095		1,610			
74-4632-9900	Increase in Fund Balance					240,000	240,000	240,000
Total REDEVELOPMENT EXPENDITURES:		833	242,335	833	1,610	240,000	240,000	240,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
RDA - WEST FOREST STREET Revenue Total:		3,829	238,820		2,000	240,000	240,000	240,000
RDA - WEST FOREST STREET Expenditure Total:		833	242,335	833	1,610	240,000	240,000	240,000
Total RDA - WEST FOREST STREET:		2,996	-3,515	-833	390			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
EDA - X20 ECONOMIC PROJECT								
PROPERTY TAXES - CURRENT								
75-311-00000	Property Taxes	48,741	61,691	84,359				
	Total PROPERTY TAXES - CURRENT:	48,741	61,691	84,359				
INTEREST EARNINGS								
75-361-00000	Interest	989	15,557	21,194	48,383			
	Total INTEREST EARNINGS:	989	15,557	21,194	48,383			
SUNDRY REVENUE								
75-369-10200	Intergovernmental Revenue	253,211	315,089	389,773				
	Total SUNDRY REVENUE:	253,211	315,089	389,773				
APPROPRIATED FUND BALANCE								
75-396-00000	Appropriated Fund Balance					1,114,224	2,123,409	2,123,409
	Total APPROPRIATED FUND BALANCE:					1,114,224	2,123,409	2,123,409

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
Department: 4632								
75-4632-4830	Economic Dev. Expenditures		76,615	14,778	652,988	1,100,000	2,123,409	2,123,409
75-4632-7500	EDA Projects				81			
75-4632-9850	Overhead Cost Allocation	6,850	8,553	9,059	11,304	14,224		
Total Department: 4632:		6,850	85,168	23,837	664,373	1,114,224	2,123,409	2,123,409

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
EDA - X20 ECONOMIC PROJECT Revenue Total:		302,941	392,337	495,326	48,383	1,114,224	2,123,409	2,123,409
EDA - X20 ECONOMIC PROJECT Expenditure Total:		6,850	85,168	23,837	664,373	1,114,224	2,123,409	2,123,409
Total EDA - X20 ECONOMIC PROJECT:		296,091	307,169	471,489	-615,990			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
EDA - WEST FOREST STREET								
PROPERTY TAXES - CURRENT								
76-311-00000	Property Taxes	101,649	98,315	160,291	170,867	180,500	180,500	180,500
Total PROPERTY TAXES - CURRENT:		101,649	98,315	160,291	170,867	180,500	180,500	180,500
INTEREST EARNINGS								
76-361-00000	Interest	467	9,642	34,940	8,273			
Total INTEREST EARNINGS:		467	9,642	34,940	8,273			
SUNDRY REVENUE								
76-369-10200	Intergovernmental Revenue	543,000	508,000	791,854	774,983	819,500	819,500	819,500
Total SUNDRY REVENUE:		543,000	508,000	791,854	774,983	819,500	819,500	819,500
APPROPRIATED FUND BALANCE								
76-396-00000	Appropriated Fund Balance						300,000	300,000
Total APPROPRIATED FUND BALANCE:							300,000	300,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
EDA - WEST FOREST STREET EXP								
76-4632-4830	Economic Dev. Expenditures	411,595	360,452	575,581	554,342	971,436	971,481	971,481
76-4632-7500	EDA Projects						300,000	300,000
76-4632-9850	Overhead Cost Allocation	14,869	14,130	19,339	18,192	28,564		28,519
Total EDA - WEST FOREST STREET EXP:		426,464	374,582	594,920	572,534	1,000,000	1,271,481	1,300,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
EDA - WEST FOREST STREET Revenue Total:		645,116	615,957	987,084	954,123	1,000,000	1,300,000	1,300,000
EDA - WEST FOREST STREET Expenditure Total:		426,464	374,582	594,920	572,534	1,000,000	1,271,481	1,300,000
Total EDA - WEST FOREST STREET:		218,652	241,375	392,164	381,589		28,519	

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
EDA - NORTHWEST PROJECT								
PROPERTY TAXES								
81-311-00000	Property Taxes	43,142	45,848	61,487	69,293	80,000		
Total PROPERTY TAXES:		43,142	45,848	61,487	69,293	80,000		
SUNDRY REVENUE								
81-369-00000	Misc. Revenue						1,600,000	1,600,000
81-369-10200	Intergovernmental Revenue	227,077	235,795	292,514	308,940	420,000		
Total SUNDRY REVENUE:		227,077	235,795	292,514	308,940	420,000	1,600,000	1,600,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
EDA - NORTHWEST PROJECT EXP								
81-4634-4712	Interest Expense - Government	51,650	36,928	21,484	5,424			
81-4634-4713	Interest Expense - Enterprise	127						
81-4634-7400	EDA Projects			5,000				
81-4634-7431	Housing Expense	91,183	64,990	86,364	20,116	30,000		
81-4634-9900	Increase in Fund Balance					470,000	1,600,000	1,600,000
Total EDA - NORTHWEST PROJECT EXP:		142,960	101,918	112,848	25,540	500,000	1,600,000	1,600,000

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
EDA - NORTHWEST PROJECT Revenue Total:		270,219	281,643	354,001	378,233	500,000	1,600,000	1,600,000
EDA - NORTHWEST PROJECT Expenditure Total:		142,960	101,918	112,848	25,540	500,000	1,600,000	1,600,000
Total EDA - NORTHWEST PROJECT:		127,259	179,725	241,153	352,693			

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
CDA - CAMPUS DISTRICT								
PROPERTY TAXES								
82-311-00000	Property Taxes	71,460	82,636	107,677	115,096	129,500	129,500	129,500
Total PROPERTY TAXES:		71,460	82,636	107,677	115,096	129,500	129,500	129,500
INTEREST EARNINGS								
82-361-00000	Interest	127	1,773	11,189	12,269	1,500	1,500	1,500
Total INTEREST EARNINGS:		127	1,773	11,189	12,269	1,500	1,500	1,500
SUNDRY REVENUE								
82-369-00000	Misc. Revenue	92,006	32,230	996,552				
82-369-10200	Intergovernmental Revenue	371,641	422,356	498,446	506,442	570,500	570,500	570,500
Total SUNDRY REVENUE:		463,647	454,586	1,494,998	506,442	570,500	570,500	570,500

Account Number	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Current year Budget	2026-27 Department's Requests	2026-27 Mayor's Budget
CDA - CAMPUS DISTRICT EXP								
82-4634-4711	Retirement of Bond Payable	305,000	320,000	335,000	355,000	370,000	390,000	390,000
82-4634-4712	Interest Expense	206,663	191,038	174,663	157,413	139,288	124,188	124,188
82-4634-4714	Bank Fees	3,600	4,100	4,100	4,100	6,000	6,000	6,000
82-4634-7400	CDA Projects			916,498	594	158,936	150,558	150,558
82-4634-7430	Misc. Expense			7,111				
82-4634-9850	Overhead Cost Allocation	18,345	20,643	19,940	22,728	27,276		30,754
Total CDA - CAMPUS DISTRICT EXP:		533,608	535,781	1,457,311	539,834	701,500	670,746	701,500
CDA - CAMPUS DISTRICT Revenue Total:		535,234	538,995	1,613,864	633,806	701,500	701,500	701,500
CDA - CAMPUS DISTRICT Expenditure Total:		533,608	535,781	1,457,311	539,834	701,500	670,746	701,500
Total CDA - CAMPUS DISTRICT:		1,626	3,214	156,553	93,972		30,754	
Grand Totals:		3,155,218	7,128,375	17,556,519	14,143,556		-6,446,250	

Report Criteria:

Includes only accounts with balances

Includes grand totals

Includes budget notes with year ending periods: Future year

[Report].Department <>"4452"

[Report].Fund = "1"-"26","36"-"38","41","45"-"47", "49"-"70","72"-"76","78"-"79","81"-"83"