

GENERAL FUND
BUDGET REVENUE ESTIMATES

CODE DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
3110 Property taxes - current	670,204	755,751	808,101	1,000,000	1,000,000	1,100,000	1,100,000	
3115 Fee in lieu	48,014	48,557	50,707	50,000	54,242	55,000	55,000	
3120 Property taxes - delinquent	7,479	4,526	8,753	15,000	11,695	15,000	15,000	
3130 General sales taxes	1,877,716	2,028,140	2,182,052	2,300,000	2,406,185	2,500,000	2,500,000	
3140 Franchise taxes	41,922	54,040	49,088	55,000	55,938	55,000	55,000	
3145 Energy Sales & use tax	603,956	971,192	351,820	400,000	327,839	400,000	400,000	
3150 Mass Transit Tax	310,823	311,814	279,458	350,000	281,123	350,000	350,000	
3155 Transient Room Tax					1,806	5,000	5,000	
3210 Business licenses	20,723	22,101	22,648	23,000	27,430	28,000	28,000	
3221 Building permits	101,890	74,472	65,382	50,000	50,341	50,000	50,000	
3225 Animal licenses	10,063	10,758	9,372	11,000	11,733	11,000	11,000	
3340 Grants (State, Fed, County)	302,356	656,904	245,365	750,000	518,984	650,000	650,000	
3341 CARES Act								
3342 ARPA Funds	510,032	510,032	1,141,739	1,200,000	1,092,105	1,200,000	1,200,000	
3356 Class C Road allotment	642,566	716,387						
3370 County fire grant								
3413 Zoning & subdivision fees	131,526	55,000	95,387	50,000	52,473	50,000	50,000	
3415 Sale of maps & publications	56	56	288	1,000	75	500	500	
3422 Special protective services	134,368	144,649	162,612	165,000	194,547	195,000	195,000	
3440 Solid waste collection	983,739	1,041,783	1,050,968	1,100,000	1,127,935	1,200,000	1,200,000	
3441 Emergency Medical Services	178,812	187,027	203,029	210,000	206,253	210,000	210,000	
3455 Animal control fees	3,099	1,375	25	1,000	28	100	100	
3473 Recreation	15,649	15,986	18,656	20,000	19,822	20,000	20,000	
3474 Community Progress activities		4,000	4,000	2,000	4,000	4,000	4,000	
3475 Youth Council activities	2,886	3,819	5,192	3,000	4,916	3,000	3,000	
3476 Library use fees	51,768	58,424	63,383	70,000	68,298	100,000	100,000	
3477 Road impact fees	88,806	37,392	24,276	46,800	26,486	23,400	23,400	
3479 Parks impact fees	396,843	210,615	197,313	177,400	166,275	177,400	177,400	
3480 Cemetery	80,350	63,650	100,050	80,000	98,090	90,000	90,000	
3490 Miscellaneous	32,822	20,925	140,655	100,000	185,486	100,000	100,000	
3510 Court fines	109,175	108,540	99,056	100,000	117,557	110,000	110,000	
3512 Library fines	5,086	5,224	5,582	6,500	6,099	6,500	6,500	
3513 Parking tickets	525	785	955	950	805	950	950	
3610 Interest earnings	20,049	108,754	124,309	148,800	91,101	100,000	100,000	
3620 Building & facility rents	53,006	61,805	73,909	60,000	87,850	90,000	90,000	
3622 Library room rental	20			100	130	100	100	
3640 Sale of fixed assets	162,300		10,600	35,000	46,500	10,000	10,000	
3650 Sale of materials & supplies	15,924	13,525	10,711	10,000	1,413	3,000	3,000	
3651 Sale of library materials	2,613	1,659	2,323	1,000	2,131	2,000	2,000	
3652 Library copy machine & laminating	1,172	1,888	2,247	2,000	2,155	2,000	2,000	
3830 Contributions - utility								
3870 Contributions - private	7,786	7,149	7,061	10,000	7,168	10,000	10,000	
3871 Contributions - sr. cit. trips	134	731	275	5,000	866	5,000	5,000	
3872 Contributions-new library	2,205	4,745	625	2,000		1,000	1,000	
3874 Contributions-Elite Hall	200	5000		10,000		1,000	1,000	
3875 Contributions-Museum	63,459	24,995	13,785	10,000	35,898	10,000	10,000	
3876 Contributions-Misc.	3,572	1,403	9,625	7,000	10,443	7,000	7,000	
3891 Trans from desig funds (FD)				42,000	18,876	22,400	22,400	
3892 Trans to restric fund bal								
3893 Trans fm/(to) gen fund unapp				1,097,820		2,004,150	2,004,150	
3894 Trans from library Trust								
Total General Fund Revenues	7,695,694	8,355,578	7,641,382	9,778,370	8,423,097	10,977,500	10,977,500	0

2025-26 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

GENERAL FUND
BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
4110	Council	38,648	40,679	39,456	47,250	42,086	47,250	47,250	
4120	J.P. Court	138,919	120,257	77,628	122,250	80,040	134,100	134,100	
4130	Mayor	28,933	28,551	10,047	30,050	10,348	30,050	30,050	
4140	Administration	172,135	205,185	160,667	194,450	178,856	257,000	257,000	
4150	Non-Departmental	13,851	14,622	15,096	18,200	17,911	18,700	18,700	
4160	General Buildings	308,447	270,213	152,614	415,650	211,057	1,029,600	1,029,600	
4170	Election	339	128	23,232	500	175	29,000	29,000	
4180	Planning Commission	73,528	68,524	122,523	415,600	155,036	434,500	434,500	
4210	Law Enforcement	295,379	295,254	295,254	295,500	295,254	315,900	315,900	
4212	Emergency Management Services	131,753	162,075	156,239	205,600	185,263	205,700	205,700	
4215	First Responders	83,120	23,601	38,407	56,350	43,253	62,100	62,100	
4220	Fire Department	223,244	122,563	293,535	283,400	299,232	593,460	593,460	
4253	Animal Control	39,058	40,533	22,634	53,020	20,823	53,670	53,670	
4410	Roads	959,180	1,458,336	2,170,631	3,323,100	2,577,578	3,173,400	3,173,400	
4420	Solid Waste	901,399	935,998	922,777	991,000	980,785	1,112,000	1,112,000	
4440	Shop	29,879	32,730	77,966	23,300	4,589	28,400	28,400	
4510	Parks	586,579	732,920	775,662	1,170,300	1,122,811	1,705,400	1,705,400	
4550	Engineering	68,474	44,368	26,804	100,250	58,740	113,000	113,000	
4561	Recreation	33,676	38,122	48,579	169,400	68,837	204,720	204,720	
4562	Museum	119,822	105,447	102,811	93,450	95,261	124,950	124,950	
4563	Youth Council	7,185	11,027	9,095	11,550	8,975	11,550	11,550	
4564	Senior Citizens	112,890	130,877	118,602	169,400	112,130	156,700	156,700	
4580	Library	354,405	402,212	405,042	454,600	398,854	468,000	468,000	
4590	Cemetery	162,828	575,121	176,178	205,750	124,185	155,900	155,900	
4620	Community Progress	422,851	413,214	375,716	478,450	445,655	512,450	512,450	
4700	Contribution-Debt Services								
4800	Contribution to Capital Proj	1,000,000	1,500,000		450,000	700,000			
4900	Transfer to Enterprise Funds	510,032		510,032					
5000	Transfer to Electric Funds	1,500,000							
Total GF Expenditures		8,316,554	7,772,557	7,127,227	9,778,370	8,237,734	10,977,500	10,977,500	0
Surplus		(620,860)	583,021	514,155	0	185,363	0	0	0
Totals		7,695,694	8,355,578	7,641,382	9,778,370	8,423,097	10,977,500	10,977,500	0

2025-26 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

CITY COUNCIL

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	30,000	30,000	30,000	33,000	30,000	33,000	33,000	
130	Employee benefits	2,941	2,891	2,641	3,100	2,295	3,100	3,100	
230	Travel & meetings	5,082	7,343	6,307	10,000	8,960	10,000	10,000	
510	Insurance	292	404	415	550	532	550	550	
610	Miscellaneous	333	41	94	600	299	600	600	
Total Council		38,648	40,679	39,457	47,250	42,086	47,250	47,250	0

J.P. COURT

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	99,667	82,570	49,908	85,500	52,911	96,300	96,300	
115	Overtime	6	0		100		100	100	
130	Employee benefits	26,229	19,985	8,803	12,000	9,216	12,300	12,300	
210	Books, subs & memberships	634	119	1,069	700	1,248	1,400	1,400	
230	Travel & training	1,708	3,208	2,149	4,000	2,738	4,000	4,000	
240	Office supplies & expense	2,222	1,356	1,911	1,500	1,372	1,500	1,500	
250	Equipment supplies & maint	1,676	4,069	823	2,400	675	2,400	2,400	
280	Telephone	480	520	365	1,000	220	1,000	1,000	
310	Attorney fees								
510	Insurance	583	807	829	1,050	1,063	1,100	1,100	
610	Miscellaneous supplies	312							
620	Witness, jury & bailiff fees	5,402	7,622	11,771	14,000	10,597	14,000	14,000	
740	Equipment								
Total J.P. Court		138,919	120,256	77,628	122,250	80,040	134,100	134,100	0

MAYOR

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	18,300	21,165	5,136	18,400	5,428	18,400	18,400	
130	Employee benefits	3,155	2,573	591	5,600	625	5,600	5,600	
210	Books, subs & memberships	350	350	350	500	350	500	500	
230	Travel & meetings	6,188	4,189	3,655	4,500	3,512	4,500	4,500	
240	Office supplies & expense		44	38	100	68	100	100	
280	Telephone		10	30	50	30	50	50	
510	Insurance	153	213	218	300	280	300	300	
610	Miscellaneous	787	7	29	600	55	600	600	
Total Mayor		28,933	28,551	10,047	30,050	10,348	30,050	30,050	0

2025-26 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

ADMINISTRATION

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	80,265	101,258	63,397	90,400	68,242	134,900	134,900	
115	Overtime	617	2,554	5,004	3,000	6,909	6,000	6,000	
130	Employee Benefits	37,052	39,172	24,550	17,700	23,483	32,200	32,200	
210	Books, subs & memberships	1,591	398	345	1,000	555	1,000	1,000	
220	Public notices	133	213	39	1,000	551	1,000	1,000	
230	Travel & training	27	2,177	1,684	2,500	2,947	2,500	2,500	
240	Office supplies & expense	6,571	7,386	7,208	6,500	6,330	6,500	6,500	
250	Equipment supplies & maint	5,790	4,441	4,357	6,500	4,657	6,500	6,500	
280	Telephone	2,032	2,107	2,275	2,000	2,478	2,500	2,500	
285	Internet service				1,000		1,000	1,000	
310	Professional services	36,378	42,324	49,171	60,000	59,448	60,000	60,000	
510	Insurance & bonds	1,296	1,794	1,842	2,350	2,363	2,400	2,400	
610	Miscellaneous	383	1,362	795	500	893	500	500	
740	Equipment supplies & maint								
Total Administration		172,135	205,186	160,667	194,450	178,856	257,000	257,000	0

NON-DEPARTMENTAL

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
210	Memberships	5,320	4,902	5,735	6,000	6,240	6,500	6,500	
220	Public notices	3,422	4,720	4,181	7,000	6,671	7,000	7,000	
310	Professional services	5,000	5,000	5,181	5,000	5,000	5,000	5,000	
510	Insurance & bonds	109			200		200	200	
610	Miscellaneous								
Total Non-Departmental		13,851	14,622	15,097	18,200	17,911	18,700	18,700	0

GENERAL BUILDINGS

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	5,152	13,356	10,270	35,200	11,738	42,400	42,400	
115	Overtime		6						
130	Employee benefits	2,221	4,562	2,956	17,700	1,801	16,700	16,700	
250	Equipment supplies & maint	217	1,989	363	2,000	293	2,000	2,000	
260	Bldg & grnds supplies & maint	11,688	28,403	29,523	35,000	27,490	35,000	35,000	
261	CVC/Elite hall cleaning								
270	Utilities	6,557	4,552	7,218	13,000	8,133	13,000	13,000	
280	Telephone								
310	Contract Services			1,267	6,000	3,126	6,000	6,000	
510	Insurance	19,490	12,026	8,162	10,250	10,470	10,500	10,500	
610	Miscellaneous supplies	677	85	9	1,000	257	1,000	1,000	
620	Miscellaneous services	1,850	360	2,187	1,500	3,020	3,000	3,000	
720	Building Improvements	260,595	204,874	90,912	294,000	144,729	900,000	900,000	
740	Equipment								
Total General Buildings		308,447	270,213	152,867	415,650	211,057	1,029,600	1,029,600	0

2025-26 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

ELECTIONS

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
220	Public notices	339	128	53	500	175	500	500	
240	Election supplies			23,179			25,000	25,000	
620	Election services						3,500	3,500	
	Total Election	339	128	23,232	500	175	29,000	29,000	0

PLANNING COMMISSION

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salary & wages	39,938	44,486	41,494	148,100	70,848	158,600	158,600	
115	Overtime			849	200	2,957	2,000	2,000	
130	Employee benefits	14,969	15,504	16,244	70,100	28,845	75,000	75,000	
210	Books, subs & memberships					845	1,000	1,000	
220	Public notices	33	35	39	1,000	894	1,000	1,000	
230	Travel & training	1,312	1,563	2,205	2,500	1,401	3,000	3,000	
240	Office supplies & expense	153	157	142	200	396	200	200	
250	Equipment supplies & maint	2,835	1,559	1,542	1,800	4,790	2,000	2,000	
280	Telephone	586	691	539	800	702	800	800	
310	Professional services	13,220	3,862	58,784	190,000	34,608	190,000	190,000	
510	Insurance	482	667	685	900	879	900	900	
610	Miscellaneous					9			
720	Building Remodel					7,862			
	Total Planning Commission	73,528	68,524	122,523	415,600	155,036	434,500	434,500	0

LAW ENFORCEMENT

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
310	Contract services	295,379	295,254	295,254	295,500	295,254	315,900	315,900	
311	Liquor patrol								
	Total Law Enforcement	295,379	295,254	295,254	295,500	295,254	315,900	315,900	0

2025-26 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

EMERGENCY MANAGEMENT SERVICES

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Salary & Wages	5,124	854		5,900		5,900	5,900	
130	Employee benefits	402	104		1,000		1,000	1,000	
220	Public Notices				100		100	100	
230	Travel & training	635	3,506	2,471	1,000	1,111	1,000	1,000	
240	Office supplies & expense			28	200	75	200	200	
250	Equipment supplies & maint	2,135	2,421	1,777	2,000	3,455	2,100	2,100	
310	Professional services	123,360	155,056	150,525	190,000	179,345	190,000	190,000	
510	Insurance	97	134	138	200	177	200	200	
610	Miscellaneous				200	100	200	200	
740	Equipment			1,301	5,000	1,000	5,000	5,000	
Total First Responders		131,753	162,075	156,240	205,600	185,263	205,700	205,700	0

FIRST RESPONDERS

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salary & wages	16,850	7,758	23,136	25,000	22,533	30,000	30,000	
130	Employee benefits	2,115	1,152	2,607	2,700	1,701	2,800	2,800	
210	Books, subs & memberships	575			200		200	200	
230	Travel & training	3,238	8,150	2,832	10,800	7,606	10,800	10,800	
240	Office supplies & expense	156	65		150	50	150	150	
250	Equipment supplies & maint	6,692	2,537	205	6,000	5,346	6,500	6,500	
280	Telephone	639	180		1,200		1,200	1,200	
310	Professional services	21	190	190	300	199	300	300	
510	Insurance	2,577	3,569	3,665	4,600	4,701	4,750	4,750	
610	Miscellaneous	500			400	117	400	400	
740	Equipment	49,757		5,773	5,000	1,000	5,000	5,000	
Total First Responders		83,120	23,601	38,408	56,350	43,253	62,100	62,100	0

FIRE DEPARTMENT

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	37,733	38,134	39,432	60,200	65,200	80,000	80,000	
130	Employee benefits	4,484	3,915	3,143	3,600	5,974	7,500	7,500	
210	Books, subs & memberships	118	372	1,076	1,000	1,741	1,000	1,000	
220	Public notices								
230	Travel & training	10,415	7,950	14,076	15,000	12,043	15,000	15,000	
240	Office supplies & expense	11	547	102	500	118	500	500	
250	Equipment supplies & maint	34,951	32,540	40,340	25,000	51,923	30,000	30,000	
260	Building maintenance	3,730	2,085	6,606	2,500	2,868	2,500	2,500	
270	Utilities	5,272	14,260	9,300	9,000	2,656	9,000	9,000	
280	Telephone	2,484	3,112	1,382	2,500	736	2,500	2,500	
285	Internet service				1,600		1,600	1,600	
310	Professional services	190	1,620	59,320	129,000	122,514	200,000	200,000	
510	Insurance	12,295	17,026	17,483	22,000	22,427	22,500	22,500	
610	Miscellaneous	261	1,002	518	1,500	317	1,500	1,500	
720	Building								
740	Equipment	111,299		100,756	10,000	10,715	219,860	219,860	
Total Fire Department		223,243	122,563	293,534	283,400	299,232	593,460	593,460	0

2025-26 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

ANIMAL CONTROL

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	29,555	30,107	18,575	38,900	17,730	39,700	39,700	
130	Employee benefits	2,850	2,871	1,635	3,600	1,563	3,450	3,450	
210	Memberships				80		80	80	
220	Public notices				100		100	100	
230	Travel & training	3,271	3,752	560	3,500		3,500	3,500	
250	Equipment supplies & maint	261	8	99	1,000	123	1,000	1,000	
280	Telephone	480	640	560	1,000	480	1,000	1,000	
310	Professional services	2,214	2,583	80	3,500	180	3,500	3,500	
480	Special departmental supplies	169	215	256	350	277	350	350	
510	Insurance	258	357	367	500	470	500	500	
610	Miscellaneous			289					
620	Miscellaneous services			214	490		490	490	
740	Equipment								
Total Animal Control		39,058	40,533	22,635	53,020	20,823	53,670	53,670	0

ROADS

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	82,125	94,658	95,025	101,800	65,090	97,000	97,000	
115	Overtime	3,066	17,564	16,512	10,000	11,043	10,000	10,000	
120	Seasonal/temporary employees	4,963	6,179	0	9,000		9,000	9,000	
130	Employee benefits	33,821	42,545	41,956	65,500	28,877	36,800	36,800	
230	Travel & training	511	129		2,000		2,000	2,000	
240	Office supplies & expense			35	100	40	100	100	
250	Equipment supplies & maint	30,029	54,788	48,567	45,000	73,445	45,000	45,000	
260	Bldg & grounds sup & maint	1,465	5,110	1,010	5,000	979	5,000	5,000	
270	Utilities								
280	Telephone	387	693	691	800	525	800	800	
310	Professional services	435	34	45,592	2,500	26,652	2,500	2,500	
410	Road construction & maint	23,750	70,824	136,166	70,000	149,225	70,000	70,000	
450	Public safety supplies	25,974	69,123	54,430	60,000	22,664	60,000	60,000	
480	Sidewalk construction & maint	49,223	226,630	155,328	235,000	155,597	615,000	615,000	
481	Street tree maintenance	27,873	16,887	49,202	30,000	40,550	100,000	100,000	
482	Curb & gutter const & maint	4,498	7,021	24,748	100,000	132,113	100,000	100,000	
510	Insurance	8,696	11,132	11,432	14,400	14,664	14,700	14,700	
610	Miscellaneous supplies	200	48		500	83	500	500	
620	Miscellaneous services								
720	Buildings				525,000	510,150	525,000	525,000	
740	Equipment	173,620	68,952	322,287	551,500	550,102	340,000	340,000	
750	Other improvements	488,544	766,019	1,167,652	1,495,000	795,779	1,140,000	1,140,000	
Total Roads		959,180	1,458,336	2,170,633	3,323,100	2,577,578	3,173,400	3,173,400	0

SOLID WASTE COLLECTION

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
240	Office supplies & expense	35	187	54	3,000	97	1,000	1,000	
310	Contract services	894,553	930,924	913,192	980,000	970,203	1,100,000	1,100,000	
311	Community clean-up	6,811	4,887	9,532	8,000	10,485	11,000	11,000	
Total Solid Waste		901,399	935,998	922,778	991,000	980,785	1,112,000	1,112,000	0

2025-26 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

SHOP

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	11,490	12,620	15,452					
115	Overtime	128							
130	Employee benefits	7,014	8,125	8,894	9,900				
250	Equipment supplies & maint	10,061	10,053	11,206	11,000	3,437	11,000	11,000	
280	Telephone	69	75	8	600		600	600	
480	Special dept. supplies	735	1,289	799	1,000	456	1,000	1,000	
510	Insurance	382	528	542	700	696	700	700	
610	Miscellaneous		40		100		100	100	
740	Equipment			40,996			15,000	15,000	
Total Shop		29,879	32,730	77,897	23,300	4,589	28,400	28,400	0

PARKS

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	127,654	141,579	162,202	186,200	229,700	151,300	151,300	
115	Overtime	6,323	12,468	9,395	4,000	7,475	4,000	4,000	
120	Seasonal/temporary employees	41,559	48,707	45,944	50,000	28,995	50,000	50,000	
130	Employee benefits	80,349	87,901	89,254	95,200	78,724	90,500	90,500	
230	Travel & training			200	300	1,310	1,500	1,500	
250	Equipment supplies & maint	22,158	25,683	19,820	23,700	23,771	23,700	23,700	
252	Clothing and PPC			736	1,300	1,642	1,300	1,300	
260	Bldg & grnds supplies & maint	68,647	71,278	58,980	70,000	71,955	70,000	70,000	
280	Telephone	939	991	869	1,200	571	1,200	1,200	
310	Professional services	29,111	42,266	89,612	75,000	103,768	75,000	75,000	
510	Insurance	7,081	8,960	8,775	11,000	11,256	11,000	11,000	
610	Miscellaneous supplies	165	310	194	400	970	400	400	
620	Miscellaneous services				500		500	500	
720	Building improvements	63,823	20,666		73,000				
730	Park improvements	52,810	129,341	148,356	475,000	472,542	1,225,000	1,225,000	
740	Equipment	85,960	142,770	141,325	103,500	90,132			
Total Parks		586,579	732,920	775,662	1,170,300	1,122,811	1,705,400	1,705,400	0

ENGINEERING

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salary & wages	17,956	24,178	13,877	57,000	28,594	56,700	56,700	
115	Overtime			340		1,997	2,000	2,000	
130	Employee benefits	8,295	8,614	5,085	22,500	12,243	13,500	13,500	
210	Book subs & membership				1,500		1,500	1,500	
230	Travel & meetings	1,689	1,182	1,085	1,500	1,098	1,500	1,500	
240	Office supplies & expense	28	203	100	100	29	100	100	
250	Equipment supplies & maint	3,245	4,820	4,355	10,000	9,961	5,000	5,000	
280	Telephone	853	616	314	700	373	700	700	
310	Professional services		3,264	150	5,000	2,500	30,000	30,000	
510	Insurance	1,053	1,491	1,497	1,900	1,920	1,950	1,950	
610	Miscellaneous				50	25	50	50	
740	Equipment	35,355							
Total Engineering		68,474	44,368	26,803	100,250	58,740	113,000	113,000	0

2025-26 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

RECREATION

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salary and wages				55,100	18,751	82,600	82,600	
120	Seasonal/temporary employees	8,300	5,811	4,411	9,700	10,016	10,000	10,000	
130	Employee benefits	814	560	388	38,300	11,257	45,100	45,100	
220	Public notices		115		500		220	220	
230	Travel						1,000	1,000	
240	Office supplies & expense		115		1,000	160	1,000	1,000	
250	Equipment supplies & maint	3,729	1,824	3,167	7,000	2,478	11,000	11,000	
480	Special departmental supplies	14,096	7,013	18,714	13,000	10,525	24,000	24,000	
481	Field preparation supplies	403	16,401	9,080	30,000	9,080	10,000	10,000	
510	Insurance	1,634	2,263	2,324	3,000	2,981	3,000	3,000	
609	Tournament registration				1,000		1,000	1,000	
610	Miscellaneous supplies				800		800	800	
620	Misc services (Ump fees)	4,700	4,020	3,120	10,000	3,589	15,000	15,000	
740	Equipment supplies & maint			7,375					
Total Recreation		33,676	38,122	48,579	169,400	68,837	204,720	204,720	0

MUSEUM

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Salary & Wages	50,831	55,461	60,885	62,000	62,762	90,300	90,300	
130	Employee Benefits	10,380	11,232	12,594	12,000	12,322	13,000	13,000	
210	Books, subscrip & mberships	709	523	488	650	818	650	650	
220	Museum promotion	1,161	985	1,174	800	1,907	1,000	1,000	
230	Travel & training	8,421	10,182	10,504	3,000	5,503	5,000	5,000	
240	Office supplies	506	509	357	600	565	600	600	
250	Equipment supplies & maint	1,260	1,078	439	750	631	750	750	
260	Bldg supplies & maint	120	360	207	100	338	100	100	
280	Telephone	624	572	624	650	624	650	650	
310	Contract services	27,666				39			
480	Museum artifacts & materials	1,085	607	381	1,000	803	1,000	1,000	
510	Insurance	482	668	686	900	879	900	900	
610	Miscellaneous	2,646	4,006	2,883	1,000	2,434	1,000	1,000	
720	Building Improvements	13,931	19,264	11,589	10,000	5,636	10,000	10,000	
Total Museum		119,822	105,447	102,811	93,450	95,261	124,950	124,950	0

YOUTH COUNCIL

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
210	Memberships	50			50		50	50	
230	Travel & training	1,487	4,286	3,823	5,000	3,611	5,000	5,000	
250	Equipment & supplies		1,045	37	1,000	47	1,000	1,000	
610	Miscellaneous supplies	5,648	5,696	5,236	5,000	5,317	5,000	5,000	
620	Miscellaneous services				500		500	500	
Total Youth Council		7,185	11,027	9,096	11,550	8,975	11,550	11,550	0

2025-26 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

SENIOR CITIZENS

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	55,430	55,988	53,087	67,300	55,331	73,900	73,900	
115	Overtime				1,000		1,000	1,000	
130	Employee benefits	12,988	13,260	12,898	13,200	11,474	12,900	12,900	
220	Public notices				400		400	400	
230	Travel & training	1,477	1,965	1,275	10,000	1,927	7,500	7,500	
240	Office supplies	377	649	261	500	249	500	500	
250	Equipment supplies & maint	2,642	6,707	1,284	6,000	1,071	4,000	4,000	
260	Bldg & grnds supplies & maint	1,539	2,274	3,882	3,000	2,696	3,000	3,000	
270	Utilities	1,895	2,371	2,365	2,500	1,319	2,500	2,500	
280	Telephone	824	692	569	1,000	633	1,000	1,000	
285	Internet service	2,354	2,575	2,554	3,000	1,638	1,500	1,500	
480	Food Cost	6,148	11,922	9,580	15,000	5,615	10,000	10,000	
510	Insurance	3,365	4,659	4,784	6,000	6,137	6,500	6,500	
610	Craft Fair	20,091	22,641	8,708	15,000	12,423	12,000	12,000	
620	Miscellaneous services	1,760	2,699	1,769	11,500	5,868	6,000	6,000	
720	Buildings	2,000	2,475	15,586	14,000	5,749	14,000	14,000	
740	Equipment								
		112,890	130,877	118,602	169,400	112,130	156,700	156,700	0

LIBRARY

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	184,553	206,990	214,984	240,900	212,597	262,500	262,500	
115	Overtime					163	300	300	
130	Employee benefits	33,469	36,345	39,234	64,700	51,745	60,800	60,800	
210	Books, subs & memberships	3,066	1,857	2,567	3,000	2,871	3,000	3,000	
220	Library promotion	5,630	7,885	8,971	8,000	6,985	8,000	8,000	
230	Travel	497	1,499	1,923	1,500	1,300	1,500	1,500	
240	Office supplies	8,025	8,210	10,128	7,000	7,256	7,000	7,000	
250	Equipment supplies & maint	10,619	11,316	13,495	10,000	10,943	10,000	10,000	
260	Buildings & grnds sup & main	14,148	36,632	28,719	20,000	21,551	20,000	20,000	
270	Utilities	7,612	10,944	10,110	10,000	7,302	10,000	10,000	
280	Telephone	2,195	2,253	2,311	3,000	2,957	3,000	3,000	
285	Internet service	186	573	1,823	1,000	1,122	1,000	1,000	
310	Professional services	336	238	524	1,100	2,605	2,700	2,700	
480	Library books & materials	34,840	32,782	35,331	32,000	30,125	35,000	35,000	
481	Library tapes	9,744	7,229	7,870	10,000	8,068	10,000	10,000	
510	Insurance	9,467	13,109	13,462	16,900	17,269	17,300	17,300	
609	State Grants	7,995	11,147	836	6,500	723	6,500	6,500	
610	Miscellaneous supplies	65		117	500	95	500	500	
620	Miscellaneous services	270	107	50	500	50	500	500	
740	Equipment	21,688	13,096	12,588	18,000	13,127	8,400	8,400	
	Total Library	354,405	402,212	405,043	454,600	398,854	468,000	468,000	0

CEMETERY

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salary & wages	16,034	17,856	21,357	26,400	17,838	24,000	24,000	
115	Overtime	965	3,402	3,108	3,000	2,419	3,000	3,000	
120	Seasonal/temporary employees				8,000		10,000	10,000	
130	Employee benefits	9,377	12,151	12,878	12,400	9,023	12,900	12,900	
240	Office supplies & expense		14		300		300	300	
250	Equipment supplies & maint	326	7,669	1,925	7,000	4,554	7,000	7,000	
260	Bldg & grnds supplies & maint	12,358	1,007	15,001	6,000	6,485	6,000	6,000	
280	Telephone	83	100	123	150	225	150	150	
310	Contract Services	26,100	30,500	55,122	55,000	51,711	55,000	55,000	
510	Insurance	1,101	1,525	1,566	2,000	2,009	2,050	2,050	
610	Miscellaneous	600	300	400	500	417	500	500	
720	Building improvements	95,884	450,597						
730	Cemetery improvements			57,701	85,000	29,504	35,000	35,000	
740	Equipment		50,000	6,998					
	Total Cemetery	162,828	575,121	176,179	205,750	124,185	155,900	155,900	0

COMMUNITY PROGRESS

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
210	Night Out Againsts Crime	899	820	1,040	1,200	1,155	1,200	1,200	
211	Easter Egg Hunt	1088	1216	1,652	1,200	1,157	1,200	1,200	
212	Business Conference				1,000				
220	Holiday at Hardware	940	705	2,044	2,000	1,156	2,000	2,000	
240	Photography & scrapbook			1,191	600	500	600	600	
250	Parade float supplies & pull		63	319	1,000	75	1,000	1,000	
311	CDBG Grant								
510	Insurance	227	315	323	450	414	450	450	
610	Miscellaneous Supplies	1,514	440	1,956	3,000	2,548	3,000	3,000	
611	Hyrum 4th of July	21,409	9,033	19,555	25,000	27,326	30,000	30,000	
612	Dairy Princess pageant	1,229	4,244	(965)					
613	Fair booth								
614	Mass Transit	310,823	311,814	279,458	340,000	281,174	340,000	340,000	
615	Kilgore Tax Reimbursement	82,624	82,184	67,144	100,000	128,150	130,000	130,000	
620	Miscellaneous services		380		1,000		1,000	1,000	
621	Hyrum Hornets	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
622	CARES Act								
623	COVID Recovery City	98							
720	Cabin Project								
730	History Book								
	Total Community Progress	422,851	413,214	375,717	478,450	445,655	512,450	512,450	0

2025-26 PROPOSED GENERAL FUND REVENUES & EXPENDITURES

DEBT SERVICE FUND

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
Debt service fund									

CAPITAL PROJECTS FUND

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
921	Capital projects fund	1,000,000	1,500,000		450,000	700,000			

TRANSFERS

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
921	Transfer to Enterprise Funds	510,032		510,032					
921	Transfer to Electric Fund	1,500,000							

GRAND TOTAL		8,316,553	7,772,557	7,127,421	9,778,370	8,237,733	10,977,500	10,977,500	0
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CAPITAL PROJECTS REVENUES

ACCT NO.	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
45-3341	Grants for Park/Trails								
45-3342	Gen Fund Transfer	1,000,000	1,500,000		450,000	700,000			
45-3490	Mis. Donations		350,000	271,000					
45-3620	Interest Earnings	7,717	30,685	89,293	100,000	42,281	38,000	38,000	
45-3630	Contribution - Library Foundation								
45-3640	Gen Fund trans misc. revenues								
45-3830	Loan From - Electric Utilities								
45-3831	County rent on fire station								
45-3838	Gen Fund trans								
45-3839	City Hall Gen Fund Transfer								
45-3340	General Fund Transfer								
45-3895	Trans from Cap Proj unapprop				1,569,000		562,000	562,000	
45-3889	Trans from desig fnd - fire engine				300,000	300,000			
45-3896	Trans to desig fnd fire station								
45-3899	Trans to desig fnd City Hall								
Total revenues		1,007,717	1,880,685	360,293	2,419,000	1,042,281	600,000	600,000	0

CAPITAL PROJECTS EXPENDITURES

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
45-4150-720 City Hall								
45-4220-720 Fire Station	9,536	7,800	8,563					
45-4220-740 Fire Engine		1,734	189,022	400,000	549,572			
45-4510-730 Blacksmith Fork Pa	1,246,848	1,396,671	684,596		88,186			
45-4510-731 Blacksmith Fork Trail								
45-4510-732 Libbie Springs Park		9,250		500,000	299,999	600,000	600,000	
45-4510-733 East Park				1,219,000	1,181,511			
Total expenditure	1,256,384	1,415,455	882,181	2,119,000	2,119,268	600,000	600,000	0

WATER REVENUES									
CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
3711	Metered water sales	1,336,374	1,425,885	1,443,636	1,600,000	1,509,916	1,700,000	1,700,000	
3714	New connection fees	78,994	41,128	38,584	34,000	31,800	34,000	34,000	
3717	Water development fees								
3718	Sale of material			350	1,000		1,000	1,000	
3719	Miscellaneous revenues	8,035	6,523	200	5,000	200	5,000	5,000	
3721	Interest earnings	14,235	112,205	152,535	158,000	122,359	125,000	125,000	
3725	Impact fee - buy-in						170,000	170,000	
3726	Impact fee - storage	31,987	16,887	15,652	13,760	12,900	13,760	13,760	
3727	Impact fee - distribution	165,728	87,497	81,081	71,280	66,825	71,280	71,280	
3728	Impact fee - treatment	264,868	139,838	129,584	113,920	106,800	113,920	113,920	
3729	Impact fee- professional serv	2,046	1,080	1,001	880	825	880	880	
3742	Rent non operating property			5,350	31,800	17,550	31,800	31,800	
	Total Water Revenues	1,902,267	1,831,043	1,867,973	2,029,640	1,869,175	2,266,640	2,266,640	0
WATER EXPENDITURES									
CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	215,641	238,612	251,125	458,600	264,305	549,800	549,800	
115	Overtime	3,666	8,529	22,287	4,000	24,570	6,700	6,700	
116	Standby time	10,016	9,770	9,648	13,400	12,217	13,400	13,400	
120	Seasonal				14,400		14,400	14,400	
130	Employee benefits	107,510	115,593	122,174	235,700	130,762	245,200	245,200	
210	Books, subs & memberships	1,497	1,324	1,690	1,700	1,582	1,700	1,700	
220	Public notices				250	548	250	250	
230	Travel & training	1,750	4,379	1,270	10,000	2,109	10,000	10,000	
240	Office supplies & expense	6,306	7,110	5,857	5,000	9,091	5,000	5,000	
250	Equipment supplies & maint	42,660	65,240	45,663	41,100	40,474	41,100	41,100	
252	Clothing and PPC			2,915	6,500	2,645	6,500	6,500	
255	Distribution system maint	276,780	226,538	116,619	260,000	250,615	260,000	260,000	
260	Bldg. & grnds. Supp. & Maint	5,774	6,734	12,395	3,000	17,262	20,000	20,000	
270	Utilities	118,714	127,213	85,649	120,000	120,012	120,000	120,000	
280	Telephone	2,830	3,514	3,893	4,000	4,966	5,000	5,000	
310	Professional services	20,054	20,091	40,312	20,000	61,973	20,000	20,000	
510	Insurance	6,504	12,081	8,219	10,350	10,543	10,600	10,600	
610	Miscellaneous supplies	133	508	424	1,000	267	1,000	1,000	
720	Buildings			521,855	20,000				
740	Equipment	313,344	146,178	84,236	283,000	260,915	410,000	410,000	
750	New construction	261,074	543,108	1,112,272	2,130,000	1,107,344	935,000	935,000	
741	2 MG water tank								
810	Debt service-principal								
820	Debt service-interest								
830	Bond Issuance Cost								
920	Contribution - General Fund								
921	Contribution - Cap Proj								
950	Contributions - restricted FB	264,868	139,838	129,584	113,920	106,800	113,920	113,920	
	Total Water Expenditures	1,659,121	1,676,360	2,578,087	3,755,920	2,429,000	2,789,570	2,789,570	0
	Budgeted reserves	243,146	154,683	(710,114)	(1,726,280)	(559,825)	(522,930)	(522,930)	0
	Totals	1,902,267	1,831,043	1,867,973	2,029,640	1,869,175	2,266,640	2,266,640	0

SEWER TREATMENT REVENUES									
CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
3340	Grants	480,342							
3718	Sale of Material								
3731	Sewer service	1,957,011	2,148,507	2,245,634	2,400,000	2,340,452	1,837,500	1,837,500	
3736	Sewer line extension fees								
3741	Interest earnings	13,442	129,302	245,953	225,500	274,303	200,000	200,000	
3743	Bond/loan funds								
3744	Miscellaneous revenues	10,698	3,442	54,340	5,000	17,196	5,000	5,000	
3745	Impact fee - buy-in								
3748	Impact fee - treatment	318,664	174,588	166,611	150,000	128,802	150,000	150,000	
3830	Transfer from General Fund	510,032							
	Total Sewer Revenues	2,809,847	2,455,839	2,712,538	2,780,500	2,760,753	2,192,500	2,192,500	0

SEWER TREATMENT EXPENDITURES									
CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	325,729	457,662	346,203	452,600	372,253	403,000	403,000	
115	Overtime	15,208	11,435	22,486	20,000	22,285	20,000	20,000	
116	On call pay	9,558	9,928	9,513	15,000	11,440	15,000	15,000	
120	Seasonal				2,000		2,000	2,000	
130	Employee benefits	190,778	214,928	162,709	228,700	178,661	189,000	189,000	
210	Books, subs & memberships	100	586	517	2,000	932	1,000	1,000	
220	Public notice	1,066			500		500	500	
230	Travel & training	4,445	3,451	6,801	20,000	8,060	15,000	15,000	
240	Office supplies & expense	9,899	11,501	11,463	6,000	10,610	8,000	8,000	
250	Lab supplies	5,532	11,030	6,012	5,000	11,291	15,000	15,000	
251	Water Reuse				1,000		1,000	1,000	
252	Clothing and PPC			2,529	3,250	2,808	3,250	3,250	
254	Plant equip supplies & maint	184,718	143,411	64,504	250,000	103,756	250,000	250,000	
256	MBR cleaning chemicals	18,994	18,780	14,433	50,000	17,414	50,000	50,000	
257	Aluminum sulfate	20,163	65,179	92,575	110,000	98,804	120,000	120,000	
258	Polymer			4,261	17,000	12,784	16,000	16,000	
260	Bldg & grnds supplies & maint	351	398	2,959	4,000	7,124	75,000	75,000	
270	Utilities	212,979	266,225	331,273	340,000	324,515	340,000	340,000	
280	Telephone	2,602	3,017	2,842	4,500	4,806	5,000	5,000	
285	Internet service	6,364	5,353	5,156	6,000	5,977	6,000	6,000	
310	Professional services	44,254	51,618	65,693	250,000	246,231	250,000	250,000	
311	Pre treatment program				30,000				
510	Insurance	15,622	24,396	20,865	26,200	26,765	26,200	26,200	
610	Miscellaneous	140	1,173	869	2,000	727	2,000	2,000	
700	Amortization of bond costs				2,500		2,500	2,500	
740	Equipment				110,000	33,500	70,000	70,000	
750	New construction	299,096		111,286	1,200,000	751,074	200,000	200,000	
752	Reuse Water Pump Station								
753	ARPA Funds	10,686	359,950	207,793					
810	Debt service-principal bonds								
812	Debt service-wwtp upgrade principal bonds				44,300	44,277	45,100	45,100	
820	Debt service - interest bonds	5,229	(8)	(1,025)					
822	Debt service - interest wwtp u	41,583	40,837	40,082	39,400	39,315	38,550	38,550	
950	Addition to restricted FB								
	Total Sewer Expenditures	1,425,096	1,700,850	1,531,799	3,241,950	2,335,409	2,169,100	2,169,100	0
	Budgeted reserves	1,384,751	754,989	1,180,739	(461,450)	425,344	23,400	23,400	0
	Totals	2,809,847	2,455,839	2,712,538	2,780,500	2,760,753	2,192,500	2,192,500	0

ELECTRIC REVENUES									
CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
3145	Energy sales and use tax			562,071	550,000	582,646	600,000	600,000	
3751	Metered energy sales	8,453,535	12,229,463	12,229,463	14,100,000	12,199,568	13,800,000	13,800,000	
3752	Energy discounts	(50,914)	(71,068)	(84,206)	(105,000)	(159,924)	(160,000)	(160,000)	
3755	New connection fees	282,712	221,168	37,954	85,000	65,435	85,000	85,000	
3757	Sale of materials	250	300	56,487	500	65,058	16,000	16,000	
3758	Miscellaneous revenues	1,051,682	210,859	218,337	255,000	1,547,477	255,000	255,000	
3759	Miscellaneous grants								
3761	Interest earnings	12,112	81,117	162,230	152,000	260,405	254,000	254,000	
3764	Labor				15,000	62,250	65,000	65,000	
3765	Equipment				15,000	37,407	40,000	40,000	
3766	Materials				15,000	214,185	215,000	215,000	
3767	Impact fee - Distribution	238,640	170,046	123,525	101,200	114,367	101,200	101,200	
3855	Transfer from General Fund	1,500,000							
3860	Bond Proceeds								
Total Electric Revenues		11,488,017	12,841,885	13,305,861	15,183,700	14,988,874	15,271,200	15,271,200	0

ELECTRIC EXPENDITURES									
CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	723,098	806,991	830,869	1,229,800	869,118	1,290,000	1,290,000	
115	Overtime	62,512	46,411	100,332	25,000	44,250	50,000	50,000	
116	Standby time	8,667	8,904	9,282	13,400	12,206	13,400	13,400	
120	Seasonal/Temp employee	1,750	4,025	5,087	20,000	5,087	20,000	20,000	
130	Employee benefits	367,940	390,322	402,882	576,400	401,602	597,900	597,900	
210	Books, subs & memberships				2,900	448	2,900	2,900	
220	Public notices				250	118	250	250	
230	Travel & training	18,876	12,567	11,223	20,000	13,306	20,000	20,000	
240	Office supplies & expense	10,129	8,784	6,815	10,000	10,253	10,000	10,000	
250	Equipment supplies & maint	194,512	106,615	142,067	125,000	100,455	125,000	125,000	
252	Clothing and PPC			7,921	9,000	8,944	9,000	9,000	
255	Generation & dist sys maint	490,856	625,024	561,871	925,000	655,327	800,000	800,000	
256	Tree City/consumer ed.	150,921	63,686	6,959	105,000	96,020	100,000	100,000	
257	Generator costs	44,674	777,837	1,088,410	830,000	633,694	830,000	830,000	
258	Christmas decorations	13,754			10,000	2,320	25,000	25,000	
259	Hydro plant maintenance	14,004	5,877	8,490	75,000	16,182	120,000	120,000	
260	Bldg & grnds supplies & mai	34,662	20,891	32,634	35,000	13,417	35,000	35,000	
270	Utilities	9,248	13,357	41,070	16,000	12,805	16,000	16,000	
280	Telephone	5,909	8,682	10,564	12,000	10,753	12,000	12,000	
285	Internet service	747	1,165	2,470	2,500	1,770	2,500	2,500	
310	Professional services	74,120	80,300	48,402	65,000	64,147	65,000	65,000	
311	Hydro plant relicensing								
510	Insurance	19,360	29,756	26,160	32,800	33,557	34,000	34,000	
610	Miscellaneous supplies	13,409	11,581	8,395	10,000	12,669	10,000	10,000	
612	Loss on Zclosure of Power Plant			231,370					
620	Miscellaneous services	46,894	51,634	59,369	60,000	64,808	60,000	60,000	
621	Miscellaneous utility relief								
630	Power purchase	6,586,625	9,719,117	7,620,515	9,100,000	6,506,998	7,600,000	7,600,000	
735	Canyon Park Improvements		572	3,500	3,500		3,500	3,500	
740	Equipment	180,789	137,754	160,000	160,000	154,059	260,000	260,000	
750	New construction	(839,835)	907,598	680,000	680,000	743,678	2,047,800	2,047,800	
810	Debt Service - Principal Bonds			441,000	441,000	500,727	474,000	474,000	
812	Debt Service - Interest Bonds			587,000	587,000	592,325	623,300	623,300	
Total Electric Expenditures		8,233,621	13,839,450	13,134,657	15,181,550	11,581,043	15,256,550	15,256,550	0
Budgeted reserves		3,254,396	(997,565)	171,204	2,150	3,407,831	14,650	14,650	0

Totals

11,488,017

12,841,885

13,305,861

15,183,700

14,988,874

15,271,200

15,271,200

0

IRRIGATION REVENUES									
CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
3340	State Federal Grants				866,300				
3771	Irrigation service	337,878	352,790	361,922	370,000	371,194	380,000	380,000	
3775	New connection fees	(794)		1,294	1,000		1,000	1,000	
3776	Inspection fees								
3779	Misc. Revenue	78,048	6,808	28,674	6,000	75,775	6,000	6,000	
3781	Interest earnings	3,173	26,492	34,795	38,000	46,937	49,000	49,000	
3785	Impact fee - buy-in	82,576	44,464	54,786	47,700	45,258	47,700	47,700	
3830	Transfer from General Fund			510,032					
Total Irrigation Revenues		500,881	430,554	991,503	1,329,000	539,164	483,700	483,700	0

IRRIGATION EXPENDITURES									
CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages	39,284	44,145	45,188	98,900	57,424	118,600	118,600	
115	Overtime	2,230	1,823	7,105	2,000	5,824	2,000	2,000	
130	Employee benefits	21,754	21,630	23,541	53,800	21,469	55,700	55,700	
220	Public Notice				500		500	500	
240	Office supplies & expense	7,205	6,296	5,567	7,000	3,767	7,000	7,000	
250	Equipment supplies & maint	16	47	4,800	10,000	3,542	10,000	10,000	
255	Distribution system maint	23,569	40,042	149,106	30,000	32,005	30,000	30,000	
260	Bldg & grnds supplies & main	944	1,700	1,009	1,000	845	1,000	1,000	
270	Utilities	38,849	44,000	959	85,000	1,009	85,000	85,000	
280	Telephone	110	288	428	450	489	450	450	
310	Professional services	8,452	7,108	15,154	10,000	17,926	10,000	10,000	
510	Insurance	2,951	8,164	4,197	5,300	5,384	5,400	5,400	
540	Irrigation assessments	70,743	84,810	87,519	88,000	96,471	97,000	97,000	
610	Miscellaneous supplies								
710	Land & stock								
740	Equipment	50,000		35,819	14,000	12,397			
750	New construction	795	72,477	350,310	1,385,000	93,915	2,175,000	2,175,000	
Total Irrigation Expenditures		266,902	332,530	730,702	1,790,950	352,467	2,597,650	2,597,650	0
Budgeted reserves		233,979	98,024	260,801	(461,950)	186,697	(2,113,950)	(2,113,950)	0
Totals		500,881	430,554	991,503	1,329,000	539,164	483,700	483,700	0

STORM WATER REVENUES

CODE	DESCRIPTION	2022	2023	2024	2025	2025	2026	2026	2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
3740	Storm Water Inspection Fee	24,750	12,900	13,500	15,000	11,250	15,000	15,000	
3779	Miscellaneous revenues	30,000	328						
3781	Stormwater fees	282,137	318,922	354,952	375,000	385,930	380,000	380,000	
3791	Interest earnings	2,558	24,539	49,834	50,500	51,809	58,000	58,000	
Total Storm Water Revenue		339,445	356,689	418,286	440,500	448,989	453,000	453,000	0

STORM WATER EXPENDITURES

CODE	DESCRIPTION	2022	2023	2024	2025	2025	2026	2026	2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	EST TOTAL	PROPOSED BUDGET	TENTATIVE BUDGET	ADOPTED BUDGET
110	Employee Salaries & Wage	18,236	19,633	21,727	20,500	19,367	20,500	20,500	
115	Overtime	334	1,149	2,274	1,000	1,780	1,000	1,000	
130	Employee Benefits	8,752	9,267	10,073	10,100	8,757	10,100	10,100	
220	Public notices		162		500		500	500	
230	Travel & training	674	470	300	1,000	480	1,000	1,000	
250	Equipment supplies & main	1,661			2,500		2,500	2,500	
255	Collection system maint	32,219	19,713	22,801	15,000	10,661	15,000	15,000	
280	Telephone	55	153	225	225	216	225	225	
310	Professional services	25,592	18,052	32,681	30,000	38,173	30,000	30,000	
450	Flood Control		4,807		3,000	4,106	3,000	3,000	
510	Insurance	353	4,565	501	650	643	650	650	
730	Grounds improvements								
740	Equipment						130,000	130,000	
750	New construction	50,000	62,786	93,746	700,000	596,739	800,000	800,000	
Total Storm Water Expendit		137,876	140,757	184,328	784,475	680,922	1,014,475	1,014,475	0
Budgeted reserves		201,569	215,932	233,958	(343,975)	(231,933)	(561,475)	(561,475)	0
Totals		339,445	356,689	418,286	440,500	448,989	453,000	453,000	0

SEWER COLLECTION REVENUES

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
3340	Grants								
3718	Sale of Material								
3731	Sewer service						612,500	612,500	
3736	Sewer line extension fees								
3740	Customer service fees						5,000	5,000	
3741	Interest earnings						50,000	50,000	
3742	Rent from non-op property						17,400	17,400	
3743	Bond/loan funds								
3744	Miscellaneous revenues						5,000	5,000	
3745	Impact fee - buy-in								
3747	Impact fee - collection						34,900	34,900	
3830	Transfer from General Fund								
	Total Sewer Revenues	0	0	0	0	0	724,800	724,800	0

SEWER COLLECTION EXPENDITURES

CODE	DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 EST TOTAL	2026 PROPOSED BUDGET	2026 TENTATIVE BUDGET	2026 ADOPTED BUDGET
110	Employee salaries & wages						136,500	136,500	
115	Overtime						5,000	5,000	
116	On call pay						3,750	3,750	
130	Employee benefits						62,893	62,893	
210	Books, subs & memberships								
220	Public notice						500	500	
230	Travel & training						2,000	2,000	
240	Office supplies & expense						500	500	
255	Collection system maint						80,000	80,000	
260	Bldg & grnds supplies & maint								
270	Utilities						5,000	5,000	
280	Telephone								
285	Internet service								
310	Professional services						150,000	150,000	
311	Pre treatment program						30,000	30,000	
510	Insurance						26,200	26,200	
610	Miscellaneous						2,000	2,000	
700	Amortization of bond costs								
740	Equipment								
750	New construction						75,000	75,000	
752	Reuse Water Pump Station								
	Total Sewer Expenditures	0	0	0	0	0	579,343	579,343	0
	Budgeted reserves	0	0	0	0	0	145,458	145,458	0
	Totals	0	0	0	0	0	724,800	724,800	0