

Report Criteria:

Includes only accounts with balances

Includes grand totals

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
GENERAL FUND				
TAXES				
10-31-10	CURRENT YR PROPERTY TAX	1,431,318.74	1,650,000.00	1,729,745.00
10-31-20	PRIOR YR PROPERTY TAX (REDEMP)	86,801.89	195,000.00	85,000.00
10-31-25	OTHER PROPERTY TAX	101,664.53	100,000.00	109,000.00
10-31-30	SALES AND USE TAX	2,233,434.60	2,324,360.00	2,348,548.00
10-31-45	PHONE SALES/USE TAX	34,698.62	30,000.00	34,800.00
10-31-50	ENERGY SALES & USE TAX	637,155.09	600,000.00	713,095.00
10-31-55	CNTY OPT HIGHWAY & TRANSIT TAX	200,688.02	200,000.00	204,000.00
10-31-56	CNTY PUBULIC TRANSIT TAX - #2	28,244.21	90,000.00	88,800.00
Total TAXES:		4,754,005.70	5,189,360.00	5,312,988.00
LICENSES & PERMITS				
10-32-10	BUSINESS LICENSE	9,520.00	9,700.00	9,700.00
10-32-18	POWER POLE RENTAL	20,836.50	20,837.00	20,837.00
10-32-20	FRANCHISE FEE	42,411.42	35,000.00	32,000.00
10-32-22	CELL PHONE TOWERS	43,636.08	48,012.00	49,212.00
10-32-25	ANIMAL LICENSE & CONTROL	15.00-	100.00	100.00
10-32-30	EXCAVATION PERMIT ON ROADS	3,300.00	2,500.00	3,000.00
10-32-31	ROAD CLOSURE PERMIT	25,200.00	5,000.00	5,000.00
Total LICENSES & PERMITS:		144,889.00	121,149.00	119,849.00
INTERGOVERNMENTAL				
10-33-25	LATE PAYMENT PENALTIES FEE	94,273.74	100,000.00	108,000.00
10-33-26	BAD DEBT ACCOUNTS COLLECTED	1,980.91	1,500.00	1,500.00
10-33-28	EMS GRANTS - STATE	4,950.00	.00	.00
10-33-41	FIRE DEPT GRANT	10,000.00	.00	.00
10-33-56	CLASS B&C ROAD ALLOTMENT	633,306.40	700,000.00	696,000.00
10-33-60	LIBRARY FUND (DONATIONS)	23,201.06	22,500.00	12,500.00
10-33-61	LIBRARY SALES/FEES	13,277.31	13,300.00	13,300.00
10-33-63	LIBRARY GRANT MONEY	8,994.41	18,000.00	.00
10-33-85	CLASS A BEER LICENSE	1,500.00	2,000.00	2,000.00
Total INTERGOVERNMENTAL:		791,483.83	857,300.00	833,300.00
CHARGES FOR SERVICES				
10-34-10	ADMINISTRATIVE SERVICES	1,870,848.00	2,504,652.00	3,041,822.00
10-34-22	FIRE DEPT PROTECTION SERVICE	43,755.11	40,000.00	45,000.00
10-34-25	AMBULANCE SERVICE FEES	191,443.75	190,000.00	190,000.00
10-34-33	POLICE OFFICER HIGH SCHOOL	166,327.25	162,826.00	151,689.00
10-34-34	POLICE WAGES SPECIAL ASSIGNMEN	26,796.58	50,000.00	35,000.00
10-34-44	PARK RESERVATIONS	3,185.00	5,000.00	5,000.00
10-34-45	COMMUNITY CENTER RENTAL	20,700.00	25,000.00	21,000.00
10-34-51	SALE OF CEMETERY LOTS	119,170.40	25,000.00	75,000.00
10-34-53	BURIAL FEES	52,775.00	55,000.00	55,000.00
10-34-60	NEW UTILITY HOOKUP FEE	9,500.00	12,000.00	12,000.00
10-34-70	CITY PROPERTY HOME RENTAL	15,700.00	16,200.00	13,200.00
10-34-80	PUBLIC WORKS MISC REVENUE	18,204.69	.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total CHARGES FOR SERVICES:		2,538,405.78	3,085,678.00	3,644,711.00
FINES & FORFEITURES				
10-35-11	COURT FINES	33,020.83	25,000.00	30,000.00
Total FINES & FORFEITURES:		33,020.83	25,000.00	30,000.00
MISCELLANEOUS REVENUE				
10-36-10	INTEREST EARNED	1,452,937.77	2,100,000.00	500,000.00
10-36-21	PONDTOWN SWAG - KINDNESS FUNDS	.00	6,000.00	.00
10-36-26	TRANSFER FROM REC I.F. FUND 37	.00	1,254,000.00	114,574.00
10-36-28	TRANSFER FROM P.S.I.F. FUND 37	.00	542,623.00	597,726.00
10-36-29	TRANSFER FROM Road IF- FUND 37	.00	1,500,000.00	.00
10-36-37	CANAL RD PROJECT - AMES	.00	20,000.00	.00
10-36-46	STATE GRANT - TRAILS	100,000.00	.00	.00
10-36-60	DIVIDENDS FROM INSURANCE	27,090.00	10,000.00	10,000.00
10-36-61	SALEM BUSINESS NETWORK	530.00	200.00	.00
10-36-70	SALE OF CITY PROPERTY	119,823.00	1,000.00	500.00
10-36-72	POLICE GRANT - MENTAL HEALTH	.00	7,500.00	7,500.00
10-36-77	WEED ABATEMENT CHARGES	.00	500.00	500.00
10-36-79	POLICE GRANT FOR EQUIPMENT	4,000.00	4,500.00	.00
10-36-80	DUI POLICE GRANT	3,023.83	.00	.00
10-36-83	TRAFFIC SCHOOL	13,300.00	12,000.00	8,000.00
10-36-85	SALEM DAY FIREWORKS DONATIONS	.00	500.00	500.00
10-36-86	ANNEXATION FEES	350.00	500.00	500.00
10-36-87	DONATION COMMUNITY CENTER	.00	150.00	.00
10-36-88	SALEM DAYS DONATION sponsors	21,600.00	21,000.00	35,000.00
10-36-89	POND TOWN CHRISTMAS	110.00	7,500.00	2,500.00
10-36-90	SUNDRY	11,977.66	10,000.00	10,000.00
10-36-92	SALEM CITY CALENDARS DONATION	1,610.00	1,900.00	1,900.00
10-36-94	SALES TAX SELLER DISCOUNT	3,392.14	3,500.00	4,200.00
10-36-96	SEINOR CITIZEN PROGRAM	17,253.00	15,000.00	13,000.00
10-36-97	COMMUNITY GRANTS (sen Citz Bus	6,000.00	.00	.00
Total MISCELLANEOUS REVENUE:		1,782,997.40	5,518,373.00	1,306,400.00
RECREATION PROGRAMS				
10-37-05	Community Activity Grant	.00	4,000.00	4,000.00
10-37-09	RECREATION BUILDING RENTAL	8,315.00	10,000.00	8,000.00
10-37-10	BASEBALL/SOFTBALL PROGRAMS	35,024.33	40,000.00	32,000.00
10-37-11	T-BALL/COACH PITCH	13,765.00	16,000.00	15,000.00
10-37-13	SOFTBALL (COED ADULT LEAGUE)	14,925.00	14,500.00	14,500.00
10-37-15	MENS SOFTBALL LEAGUE	11,145.00	6,500.00	9,000.00
10-37-17	SNACK SHACK REVENUE	125,181.86	130,000.00	150,000.00
10-37-20	BASKETBALL	31,437.00	35,000.00	37,000.00
10-37-21	SOARING HOOPSTERS (BASKETBALL)	4,815.00	5,000.00	4,500.00
10-37-22	ADULT BASKETBALL	19,400.00	16,000.00	14,000.00
10-37-24	SUMMER FLAG FOOTBALL	.00	3,500.00	3,850.00
10-37-25	SOCCER ASSOCIATION	51,813.00	65,000.00	55,000.00
10-37-27	INDOOR SOCCER ACCT	3,885.00	4,500.00	4,000.00
10-37-28	PICKLEBALL	60.00	.00	.00

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10-37-30	TACKLE FOOTBALL	70,355.00	90,000.00	62,000.00
10-37-31	FLAG FOOTBALL	14,609.00	10,000.00	10,000.00
10-37-33	ADULT GRASS VOLLEYBALL	.00	.00	3,500.00
10-37-34	YOUTH GRASS VOLLEYBALL	.00	5,500.00	5,000.00
10-37-35	VOLLEYBALL	17,093.00	13,000.00	12,000.00
10-37-40	YOUTH TENNIS	10,003.00	8,000.00	8,000.00
10-37-45	FISHING	880.00	500.00	500.00
10-37-55	CHEERLEADING	54,394.00	65,000.00	55,000.00
10-37-58	YOUTH BALLROOM DANCE	16,555.00	17,000.00	16,000.00
10-37-59	GYMNASTICS	4,505.00	8,000.00	8,000.00
10-37-60	RODEO ARENA	30.00	1,100.00	100.00
10-37-64	BIZZY BUDDIES	3,690.00	3,500.00	2,500.00
10-37-65	BASEBALL PARKS SIGN DONATION	2,382.00	5,500.00	3,000.00
10-37-66	YOUTH TRACK & FIELD	8,627.00	9,500.00	6,000.00
10-37-69	HUNTER SAFETY	940.00	1,000.00	800.00
10-37-71	STC - SALEM COMMUNITY THEATER	13,336.81	17,500.00	15,500.00
10-37-72	CAMPS and CLINICS RECREATION	37,997.50	40,000.00	28,000.00
10-37-73	BOUTIQUE - RECREATION	6,503.99	5,000.00	4,000.00
10-37-75	RECREATION PARK RENTAL FEE	26,138.00	40,000.00	38,000.00
10-37-76	RECREATION TOURNAMENTS	10,254.00	8,000.00	8,000.00
10-37-79	FRISBEE GOLF	.00	1,000.00	.00
10-37-81	TREE PROGRAM	.00	500.00	500.00
10-37-82	VOLLEYBALLWOMEN GRASS ADULT	4,000.00	4,000.00	.00
10-37-83	NEBO SCHOOL AGREEMENT	2,886.00	3,500.00	3,200.00
10-37-84	RECREATION USA FLAG DONATION	.00	100.00	.00
10-37-85	DONATIONS FOR RECREATION	5,040.00	1,000.00	1,000.00
10-37-86	TACKLE FOOTBALL MISC	.00	12,000.00	.00
Total RECREATION PROGRAMS:		629,985.49	720,200.00	641,450.00

CONTRIBUTIONS AND TRANSFERS

10-38-10	CAPITAL IMPR FUND- ROAD MONEY	.00	360,000.00	.00
10-38-11	RESERVED B&C ROAD MONEY	.00	700,000.00	.00
10-38-15	FUND TRANSFER FROM ENTERPRISE	1,137,000.00	1,137,000.00	1,117,000.00
10-38-20	FUNDS FROM CAPITAL IMPROVM	217,569.00	89,000.00	.00
10-38-23	C.I. - FUNDS FOR WH TRAILS	63,950.00	.00	.00
10-38-29	CI ASSIGNED FUNDS AMBULANCE	.00	175,000.00	.00
10-38-39	CI / UNRESTRICTED FUNDS	230,618.00	391,000.00	150,000.00
10-38-43	CI FUNDS SOCCER LOAFER PARK	.00	120,000.00	.00
10-38-60	CUWCD - CANAL ROAD PROJECT	143,365.71	700,000.00	.00
10-38-61	UDOT CANAL ROAD TRAIL PROJECT	152,160.55	6,000,000.00	.00
10-38-62	SR164 - STUDY (UDOT/SF/SALEM)	.00	90,000.00	.00
10-38-63	NEBO BYWAY STUDY - CITY CONTRI	.00	18,019.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		1,944,663.26	9,780,019.00	1,267,000.00

LEGISLATIVE

10-41-11	SALARIES	48,749.99	50,000.00	71,400.00
10-41-13	EMPLOYEE BENEFITS/PAYROLL TAXS	4,447.84	5,000.00	5,000.00
10-41-23	TRAVEL/EDUCATION	6,105.12	25,000.00	23,000.00
10-41-25	BUSINESS NETWORK	1,218.28	20,000.00	5,000.00
10-41-52	KINDNESS ACT	.00	12,000.00	5,000.00

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10-41-55	LEGISLATIVE CONSULTING	.00	60,000.00	.00
Total LEGISLATIVE:		60,521.23	172,000.00	109,400.00
JUDICIAL				
10-42-34	SALEM YOUTH COUNCIL	3,832.94	6,000.00	6,000.00
Total JUDICIAL:		3,832.94	6,000.00	6,000.00
LEGEAL DEPARTMENT				
10-43-11	SALARIES	196,616.10	235,612.00	230,031.00
10-43-13	BENEFITS	108,596.41	127,721.00	123,664.00
10-43-23	TRAVEL/EDUCATION	2,994.98	7,000.00	7,000.00
10-43-24	OFFICE SUPPLY & EXPENSES	799.05	3,000.00	3,000.00
10-43-61	MISC EXPENSES	.00	5,000.00	5,000.00
10-43-65	PRFESSIONAL & TECH	26,516.59	30,151.00	30,423.00
Total LEGEAL DEPARTMENT:		335,523.13	408,484.00	399,118.00
ADMINISTRATION				
10-44-11	SALARIES	282,758.86	475,000.00	477,419.00
10-44-13	EMPLOYEES BENEFITS	168,174.13	238,008.00	238,523.00
10-44-15	BAD DEBT EXPENSE	136.89-	.00	.00
10-44-16	COLLECTION FEE UTILITY ACCTS	1,368.46	1,500.00	500.00
10-44-17	INTEREST REFUND ON CASH BONDS	11,113.91	175,000.00	175,000.00
10-44-22	PUBLIC NOTICES	.00	500.00	500.00
10-44-23	TRAVEL/EDUCATION	.00	300.00	500.00
10-44-24	OFFICE SUPPLIES & EXPEN	18,793.04	25,500.00	27,800.00
10-44-25	EQUIPMENT/BUILDING O&M	4,069.66	22,000.00	10,000.00
10-44-27	TELEPHONE/CELL PHONE/INTERNET	85,617.92	86,580.00	92,460.00
10-44-29	UTILITIES	15,207.10	18,457.00	25,457.00
10-44-30	UTILITY BILLS	99,258.18	120,000.00	115,300.00
10-44-38	MISC EXPENSES	84,783.67	84,500.00	90,000.00
10-44-50	SALEM CALENDARS	7,909.62	9,000.00	9,000.00
10-44-74	EQUIPMENT PURCHASE	1,309.36	5,000.00	5,000.00
10-44-80	COMPUTER SOFTWARE SUPPORT	81,994.61	99,334.00	99,334.00
10-44-90	2020 MBA BOND PAYMENT	136,032.00	139,930.00	142,941.00
Total ADMINISTRATION:		998,253.63	1,500,609.00	1,509,734.00
LIBRARY				
10-45-11	SALARIES	171,635.54	203,000.00	208,020.00
10-45-13	EMPLOYEE BENEFITS	46,965.76	55,000.00	76,421.00
10-45-19	SUPPLIES-USING BOOK FUND-GRANT	1,217.00	.00	.00
10-45-20	PURCHASE OF BOOKS	41,787.08	50,000.00	55,000.00
10-45-23	TRAVEL/EDUCATION	1,303.40	725.00	3,725.00
10-45-24	LIBRARY GRANT MONEY	.00	18,000.00	.00
10-45-25	LIBRARY SUPPLY	13,964.30	14,500.00	17,000.00
10-45-29	LIBRARY OUTREACH	15,961.37	25,000.00	19,000.00
10-45-30	O & M OF LIBRARY	48,317.32	55,000.00	76,441.00
10-45-35	2020 MBA BOND PAYMENT	40,812.00	41,980.00	42,883.00
10-45-40	FUNDS TOWARD C.I. LIBRARY ADD	118,000.00	112,000.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
10-45-41	LIBRARY AUCTION ITEMS	.00	1,000.00	.00
Total LIBRARY:		499,963.77	576,205.00	498,490.00
TREASURER				
10-46-11	SALARIES	69,917.58	75,000.00	77,566.00
10-46-13	EMPLOYEE BENEFITS	34,489.45	38,060.00	40,286.00
10-46-23	TRAVEL/EDUCATION	75.00	1,600.00	1,600.00
10-46-51	POSITION BOND INSURANCE	2,676.00	2,000.00	2,000.00
Total TREASURER:		107,158.03	116,660.00	121,452.00
CITY FINANCE DIRECTOR/RECORDER				
10-47-11	SALARIES	95,747.82	105,000.00	107,221.00
10-47-13	EMPLOYEES BENEFITS	47,471.14	52,207.00	53,084.00
10-47-23	TRAVEL/EDUCATION	1,974.85	2,800.00	2,800.00
10-47-24	POSITION BOND INSURANCE	1,245.00	1,000.00	1,000.00
Total CITY FINANCE DIRECTOR/RECORDER:		146,438.81	161,007.00	164,105.00
PROFESSIONAL AND TECHNICAL				
10-48-33	AUDIT SERVICES	41,000.00	53,000.00	52,000.00
10-48-51	LOBIEST	.00	.00	100,000.00
10-48-52	GRANT WRITER	.00	.00	10,000.00
Total PROFESSIONAL AND TECHNICAL:		41,000.00	53,000.00	162,000.00
ELECTIONS				
10-50-24	ELECTION COUNTY/SUPPLY/MISC	13,709.25	.00	37,500.00
Total ELECTIONS:		13,709.25	.00	37,500.00
GOVERNMENT BUILDINGS				
10-51-26	RENTAL PROPERTY EXPENSES	61.03	.00	.00
10-51-27	INSURANCE/LIABILITY CLAIMS	135,472.81	140,000.00	159,585.00
10-51-28	CITY SHOP	31,128.71	56,000.00	25,000.00
10-51-30	FUNDS TO CAPITAL IMPROVMENT	1,842,261.00	1,935,868.00	.00
10-51-33	2020 MBA BOND PAYMENT	49,872.00	51,308.00	52,412.00
10-51-34	2020 MBA BOND ADMIN FEES	1,500.00	1,500.00	1,500.00
10-51-41	MOTOR POOL BUILDING NEW SHOP	218,351.58	.00	.00
10-51-60	MBA 2023 RENT (BOND PAYMENT)	789,000.00	789,122.00	42,583.00
10-51-61	2023 MBA BOND ADMIN FEES	2,000.00	1,500.00	1,500.00
Total GOVERNMENT BUILDINGS:		3,069,647.13	2,975,298.00	282,580.00
CITY PLANNER/ENGINEERING				
10-52-11	SALARIES	10,929.01	15,000.00	100,629.00
10-52-13	EMPLOYEE BENEFITS	4,278.70	7,000.00	39,298.00
10-52-21	PUBLIC OUTREACH & ENGAGEMENT	.00	.00	102,000.00
10-52-22	ECONOMIC DEVELOPMENT	.00	.00	13,000.00
10-52-24	OFFICE SUPPLIES/MISC EXP	.00	.00	2,250.00
10-52-25	TRAVEL/EDUCATION	.00	.00	19,000.00

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10-52-31	GENERAL PLAN (UPDATE)	.00	30,000.00	.00
Total CITY PLANNER/ENGINEERING:		15,207.71	52,000.00	276,177.00
PUBLIC WORKS/SAFETY DEPT				
10-53-11	SALARIES	88,975.92	143,682.00	183,903.00
10-53-13	EMPLOYEE BENEFITS	37,325.19	70,000.00	99,079.00
10-53-20	EQUIPMENT/SUPPLIES	505.00	2,500.00	2,500.00
10-53-50	MISC/SUPLIES PW	3,587.06	24,200.00	22,200.00
10-53-75	NEW EQUIPMENT/VEHICLE	30,532.00	.00	.00
10-53-76	VIRIDIAN FARM WATER LINE DESC	12,296.00	.00	.00
10-53-80	SAFETY COMMITTEE MISC	2,214.42	19,500.00	19,500.00
10-53-90	MOTOR POOL	11,844.00	18,059.00	22,917.00
Total PUBLIC WORKS/SAFETY DEPT:		187,279.59	277,941.00	350,099.00
POLICE				
10-54-11	SALARIES	1,328,609.73	1,355,255.00	1,444,030.00
10-54-13	EMPLOYEES BENEFITS	854,367.72	900,000.00	994,760.00
10-54-14	CLOTHING ALLOWANCE	8,611.16	13,000.00	16,000.00
10-54-15	SURVIVING SPOUSE FUND	1,300.00	1,235.00	1,330.00
10-54-16	CLEANING ALLOWANCE	17,000.00	15,600.00	16,800.00
10-54-20	POLICE GRANT (JAG - Radio FY24	7,004.94	.00	.00
10-54-21	EARLY INTERVENTION PD OFFICERS	.00	1,650.00	1,650.00
10-54-22	MENTAL HEALTH BENEFIT - PS	.00	7,500.00	7,500.00
10-54-23	TRAVEL/EDUCATION	12,357.12	20,000.00	25,000.00
10-54-24	OFFICE EX & SUPPLIES	5,698.01	8,000.00	8,000.00
10-54-25	EQUIPMENT & SUPPLIES	11,177.16	14,500.00	14,500.00
10-54-27	NEW COMPUTERS	4,983.43	7,500.00	10,500.00
10-54-30	UNET - TASKFORCE	2,775.28	4,469.00	4,581.00
10-54-35	TRAFFIC SCHOOL	3,543.02	9,000.00	26,005.00
10-54-41	SCHOOL STUDENT SAFETY	1,215.89	3,500.00	3,500.00
10-54-42	STATE LIQUOR ALLOTMENT	526.80-	.00	.00
10-54-45	VICTIM ADVOCATE	8,973.96	9,280.00	16,912.00
10-54-47	DISPATCH FEES	70,940.35	101,045.00	99,606.00
10-54-60	SPILLMAN SERVICE CONTRACT	19,054.98	19,886.00	32,777.00
10-54-65	POLICE POLICIES/LEXIPOL	6,023.82	6,375.00	6,846.00
10-54-74	EQUIPMENT PURCHASES	11,484.84	35,894.00	35,894.00
10-54-81	VIR TRA SIMULATOR	600.00	650.00	700.00
10-54-82	AXON SERVICES	6,087.40	27,735.00	31,432.00
10-54-83	DRUG TESTING	1,051.02	3,500.00	4,000.00
10-54-86	VEHILCE COMPUTERS	80.04	6,240.00	6,720.00
10-54-90	800 RADIO	6,714.64	11,022.00	11,022.00
10-54-96	P.S. MBA BOND PAYMENT	.00	.00	36,274.00
10-54-97	WEED ABATEMENT	395.00	3,000.00	3,000.00
10-54-98	MOTOR POOL	113,868.00	146,944.00	106,178.00
Total POLICE:		2,503,390.71	2,732,780.00	2,965,517.00
FIRE DEPARTMENT				
10-55-11	FIRE STIPEND	58,077.46	95,000.00	88,500.00
10-55-13	BENEFITS/TAXES	7,625.69	15,000.00	5,000.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
10-55-14	FIRE FIGHTER INSURANCE	.00	600.00	600.00
10-55-15	FIRE DEPT IMMUNIZATIONS	.00	600.00	600.00
10-55-21	FIRE GRANT	5,000.00	5,000.00	5,000.00
10-55-23	TRAVEL (CHIEF)	.00	500.00	500.00
10-55-24	OFFICE EX & SUPPLIES	8,723.53	9,800.00	4,500.00
10-55-25	EQUIPMENT SUPPLIES & MAINT.	35,709.89	16,670.00	84,364.00
10-55-27	WOMEN'S AUXILIARY BANK ACCOUNT	.00	500.00	500.00
10-55-28	UTILITIES	4,551.83	6,980.00	8,812.00
10-55-30	APPARATUS MAINTENCE	.00	7,000.00	10,100.00
10-55-51	TRAINING PROGRAMS	4,174.98	10,200.00	13,700.00
10-55-53	FIRE PREVENTION/EDUCATION	.00	2,000.00	5,000.00
10-55-61	MISCELLANEOUS	2,660.32	3,700.00	14,850.00
10-55-74	EQUIPMENT PURCHASE	36,560.00	79,799.00	67,200.00
10-55-80	FUTURE FIRE TRUCK - C.I. FUND	26,183.32	.00	.00
10-55-83	EASTER EGG HUNT	8.66	100.00	100.00
10-55-84	DRUG TESTING	175.00	400.00	400.00
10-55-86	COMMUNICATIONS	624.42	8,000.00	8,000.00
10-55-90	800 RADIO/ & fy 23 Grant	14,040.00	4,000.00	6,000.00
10-55-95	2023 MBA BOND - FIRE/EMS BUILD	.00	.00	630,845.00
10-55-98	MOTOR POOL	20,928.00	21,040.00	22,857.00
Total FIRE DEPARTMENT:		225,043.10	286,889.00	977,428.00

SEMA

10-56-11	SEMA STIPEND	179,334.35	250,000.00	225,675.00
10-56-13	BENEFITS/TAXES	16,850.39	20,000.00	20,000.00
10-56-14	CLOTHING ALLOWANCE	90.00	2,500.00	2,500.00
10-56-20	SEMA NEW QUIPMENT/SUPPLY	.00	35,900.00	35,900.00
10-56-24	OFFICE EXPENSE & SUPPLIES	162.20	2,200.00	5,500.00
10-56-25	SUPPLIES & EQUIPMENT	16,858.34	30,000.00	30,000.00
10-56-26	EQUIPMENT MAINTANCE	6,883.22	9,800.00	11,800.00
10-56-27	EDUCATIONAL/TRAINING	3,329.30	10,000.00	10,000.00
10-56-28	NEW AMBULANCE	64,569.00	182,000.00	.00
10-56-30	UTILITIES	1,336.68	5,030.00	8,712.00
10-56-61	MISCELLANEOUS	3,566.36	3,000.00	3,000.00
10-56-82	DRUG TESTING	25.00	750.00	750.00
10-56-83	IMMUNIZATIONS	.00	750.00	750.00
10-56-90	800 RADIO	.00	4,000.00	4,000.00
10-56-94	MEDICAID ASSESSMENT	10,383.90	15,000.00	15,000.00
10-56-95	IRIS MEDICAL BILLING	11,723.00	13,300.00	13,300.00
10-56-98	MOTOR POOL	11,148.00	11,152.00	8,367.00
Total SEMA:		326,259.74	595,382.00	395,254.00

ANIMAL CONTROL

10-57-16	TRAVEL/EDUCATION	1,209.49	1,500.00	2,000.00
10-57-25	EQUIPMENT AND SUPPLIES	181.00	1,000.00	1,000.00
10-57-46	COUNTY SHELTER - FOOD	22,786.32	32,402.00	32,402.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total ANIMAL CONTROL:		24,176.81	34,902.00	35,402.00
EMERGENCY MANAGEMENT				
10-59-27	MISC. & OFFICE SUPPLIES	8,994.99	8,800.00	10,300.00
10-59-29	GENERATOR	991.37	1,000.00	500.00
Total EMERGENCY MANAGEMENT:		9,986.36	9,800.00	10,800.00
ROADS & PUBLIC IMPROVEMENTS				
10-60-11	SALARIES	215,975.48	213,498.00	272,973.00
10-60-13	EMPLEE BENEFIT	120,387.17	132,522.00	150,587.00
10-60-23	TRAVEL/EDUCATION	.00	7,500.00	7,500.00
10-60-27	NEBO BELTWAY REG TRANS STUDY	.00	125,000.00	.00
10-60-29	SR-164 CORRIDOR STUDY	.00	125,000.00	.00
10-60-31	CANAL ROAD TRAIL PROJECT	218,243.05	6,000,000.00	.00
10-60-33	CANAL ROAD DESIGN/PROJECT	10,337.08	35,000.00	.00
10-60-39	ASSIGN FUNDS/C.I. FOR ROADS	.00	26,000.00	.00
10-60-40	STORM DRAIN OUTFALL POND PROJ	.00	262,000.00	.00
10-60-41	STORM DRAINS	14,110.93	90,000.00	.00
10-60-42	ROAD SHOULDERING	.00	10,000.00	10,000.00
10-60-43	ROAD PROJ (FY 24) REFLECTION R	12,265.31	175,000.00	60,000.00
10-60-51	STREET SIGNS FOR ROADS	26,204.87	10,000.00	10,000.00
10-60-52	SIDEWALK-S Valley View Sub	12,730.01	.00	.00
10-60-54	TOOLS/EQUIPMENT	16,008.64	22,500.00	22,500.00
10-60-56	MISC EXPENSES FOR ROADS	15,823.07	26,300.00	19,400.00
10-60-57	MOTOR POOL EXPENSES	63,612.00	73,033.00	76,591.00
10-60-67	SADDLE HOLLOW IMP BOND USED	.00	10,000.00	.00
10-60-70	STREET SIGNS SUBDIVISION	54,989.95	.00	.00
10-60-80	ROAD I.F. Expenses	128,300.00	1,500,000.00	.00
10-60-90	NEW ROAD BUILDING/EQUIPMENT	109,040.81	68,000.00	19,250.00
10-60-92	DUMP TRUCK NEW - Lease Zions	80,498.31	80,499.00	117,576.00
10-60-93	PURCHASE NEW DUMP TRUCK	44,184.00	.00	.00
10-60-95	New Loader Purchase Split	.00	54,000.00	.00
Total ROADS & PUBLIC IMPROVEMENTS:		1,032,730.78	9,045,852.00	766,377.00
B&C ROAD MONEY				
10-61-30	ROAD PATCHING	27,843.82	25,000.00	25,000.00
10-61-40	ROAD REPAIR/BUILD	88,732.69	871,000.00	854,800.00
10-61-60	SALT FOR ROADS	21,395.36	35,000.00	35,000.00
10-61-62	SIDEWALK REPAIR	21,357.57	34,000.00	34,000.00
10-61-70	STRIPING ROADS	20,810.19	25,000.00	40,000.00
10-61-80	ROAD REPAIR CUWCD CANAL OFSITE	.00	700,000.00	.00
Total B&C ROAD MONEY:		180,139.63	1,690,000.00	988,800.00
PARKS				
10-64-11	SALARIES	152,636.74	180,000.00	180,557.00
10-64-13	EMPLOYEE BENEFITS	53,008.19	70,500.00	72,062.00
10-64-14	CLOTHING ALLOWANCE	1,387.00	1,725.00	2,075.00
10-64-25	EQUIPMENT SUPPLIES & MAINT	5,247.43	7,750.00	9,650.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
10-64-26	PARK SUPPLIES & MAINT	17,716.92	20,850.00	28,150.00
10-64-27	UTILITIES	19,821.45	22,105.00	25,105.00
10-64-28	WATER/PI CHARGED TO PARKS	20,173.97	22,500.00	25,000.00
10-64-29	NEW EQUIPMENT PURCHASE	2,738.06	18,000.00	55,000.00
10-64-30	FERTILIZER FOR PARKS	5,727.81	10,000.00	13,500.00
10-64-35	TREE REMOVAL AT PARKS	229.75	6,000.00	6,000.00
10-64-55	RESTROOM RENTAL	4,283.90	3,200.00	3,509.00
10-64-65	STORAGE BUILDING (ASSIGN \$2019	500.03	.00	.00
10-64-74	PARK IMPROVEMENTS	33,004.41	67,100.00	38,500.00
10-64-81	TRAILS/RETENTION BASINS	.00	.00	15,500.00
10-64-90	TRAVEL/EDUCATION	2,171.15	3,000.00	4,500.00
10-64-93	OUT DOOR CLASS ROOM	546.86	1,000.00	1,000.00
10-64-96	VEHCILE - NEW BUCKET TRUCK	52,900.00	.00	.00
10-64-98	MOTOR POOL	46,236.00	59,476.00	61,003.00
Total PARKS:		418,329.67	493,206.00	541,111.00

PARKS - RECREATION

10-65-11	SALARIES	.00	.00	271,743.00
10-65-13	BENEFITS	.00	.00	103,589.00
10-65-14	CLOTHING ALLOWANCE	.00	.00	1,800.00
10-65-20	RODEO ARENA	.00	.00	6,841.00
10-65-25	EQUIPMENT SUPPLY & MAINT	.00	.00	10,000.00
10-65-26	REC PARK SUPPLY	.00	.00	30,000.00
10-65-27	UTILITIES REC PARK	.00	.00	73,866.00
10-65-29	REC PARK IMPROVMENTS	.00	.00	281,800.00
10-65-30	REC PARK FERTILIZER	.00	.00	19,500.00
10-65-90	TRAVEL/EDUCATION	.00	.00	3,000.00
10-65-98	MOTOR POOL	.00	.00	24,995.00
Total PARKS - RECREATION:		.00	.00	827,134.00

CEMETERY

10-66-11	SALARIES	38,100.46	45,000.00	66,542.00
10-66-13	EMPLOYEE BENEFITS	13,200.92	16,479.00	16,809.00
10-66-25	EQUIPMENT SUPPLIES & MAINT	5,251.88	11,905.00	11,905.00
10-66-29	NEW EQUIPMENT PURCHASE	22,835.00	1,250.00	2,050.00
10-66-30	NEW IMPROVEMENTS TO CEMETERY	.00	350,000.00	95,000.00
10-66-31	UTILITIES	15,797.09	17,658.00	19,158.00
10-66-51	VETERAN'S MEMORIAL FUND	60.00	1,000.00	1,000.00
Total CEMETERY:		95,245.35	443,292.00	212,464.00

ADMIN / O&M RECREATION

10-67-11	SALARIES	482,104.68	575,000.00	340,211.00
10-67-13	EMPLOYEES BENEFITS	131,260.90	150,000.00	114,827.00
10-67-17	CLOTHING ALLOWANCE	2,243.50	3,925.00	2,000.00
10-67-29	LOAFER ADDITION/HESS PROPERTY	128,974.50	559,000.00	.00
10-67-32	I.F. EXPENSES (DREAM VIEW PARK	6,907.46	.00	.00
10-67-37	TRAIL PROJECTS - GRANTS	195,782.33	250,000.00	150,000.00
10-67-41	COLE PARK - IMPROVMENTS C.I.	72,242.94	240,000.00	.00
10-67-44	REFLECTION PARK BUILD	16,401.08	455,000.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
10-67-45	PARK EQUIP/ITEMS - DONATION	308.62	.00	.00
10-67-46	ASSIGNED/DONATION PRIOR YR PAR	127,000.00	.00	.00
10-67-47	SALEM PARK CIR-PARK COMLETION	4,368.04	.00	.00
10-67-78	SENIOR CITIZEN PROGRAM	59,279.52	25,500.00	21,000.00
10-67-79	RODEO ARENA	2,044.97	15,000.00	.00
10-67-80	TRAILS BUDGET	26,244.34	15,500.00	.00
10-67-82	EQUIPMENT O&M	13,774.19	9,700.00	.00
10-67-83	MOTOR POOL	30,084.00	44,015.00	16,064.00
10-67-86	FERTILIZER FOR BALL PARKS	8,884.50	10,000.00	.00
10-67-90	PARK SUPPLY & MAINT.	49,960.27	55,000.00	16,700.00
10-67-91	TREE DONATION FOR PARKS	169.98	400.00	400.00
10-67-92	REC PARK IMPROVEMENTS	9,500.00	50,000.00	.00
10-67-93	NEBO SCHOOL AGREEMENT	3,992.00	3,500.00	3,500.00
10-67-96	TRAVEL/EDUCATION	5,757.62	6,000.00	6,000.00
10-67-97	RECREATION OFFICE SUPPLIES	10,123.69	21,800.00	23,000.00
10-67-98	RECREATION UTILITY (Pwr/PI)	85,453.59	104,515.00	41,649.00
10-67-99	PROPERTY/BUILD/IMPROVMENTS	36,046.17	79,600.00	18,400.00
Total ADMIN / O&M RECREATION:		1,508,908.89	2,673,455.00	753,751.00
SPECIAL SERVICES				
10-68-30	POND TOWN CHRISTMAS	31,389.60	37,884.00	35,884.00
10-68-35	CIVIC CENTER	36,066.56	31,085.00	28,085.00
10-68-63	SALEM DAY	16,279.43	26,650.00	35,000.00
10-68-64	QUEENS FLOAT	1,484.47	4,250.00	4,750.00
10-68-66	BOY & GIRL STATE	.00	300.00	300.00
10-68-67	MISS SALEM PAGEANT	7,652.43	5,500.00	5,500.00
10-68-69	SUMMER CONCERTS IN PARK	3,014.79	12,500.00	12,500.00
10-68-70	FIREWORKS	23,100.00	25,000.00	26,000.00
10-68-87	RENTAL OF MBA BUILDING	125,244.00	119,858.00	114,574.00
Total SPECIAL SERVICES:		244,231.28	263,027.00	262,593.00
RECREATION PROGRAMS				
10-75-11	SALARIES	89,350.45	100,000.00	.00
10-75-13	EMPLOYEE BENEFITS	22,998.44	25,000.00	.00
10-75-15	SNACK SHACK EXPENSES	102,103.50	115,000.00	110,000.00
10-75-16	SNACK SHACK O & M	9,734.21	16,000.00	3,762.00
10-75-17	TOURNAMENTS SST	2,299.30	3,500.00	3,500.00
10-75-18	BASEBALL PROGRAMS	78,708.79	70,000.00	34,000.00
10-75-19	START SMART BASEBALL	.00	2,000.00	.00
10-75-20	SOFTBALL (COED)	4,032.46	10,000.00	13,500.00
10-75-21	SOCCER ASSOCIATION	32,829.16	25,000.00	30,000.00
10-75-22	SOARING HOOPSTERS	4,261.62	4,500.00	4,000.00
10-75-23	BASKETBALL	34,281.93	35,000.00	29,500.00
10-75-24	ADULT BASKETBALL	22,100.11	20,000.00	16,300.00
10-75-25	LITTLE GIRL DANCE	.00	500.00	.00
10-75-26	TACKLE FOOTBALL	56,207.28	55,000.00	52,000.00
10-75-27	FLAG FOOTBALL	12,339.01	11,000.00	6,900.00
10-75-29	YOUTH TENNIS	8,283.60	4,509.00	4,290.00
10-75-31	YOUTH VOLLEYBALL	10,506.69	16,500.00	10,100.00
10-75-32	T-BALL/COACH PITCH	.00	3,500.00	8,250.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
10-75-33	FISHING	1,098.70	1,000.00	950.00
10-75-34	HUNTERS SAFETY	311.56	1,000.00	560.00
10-75-37	CHEERLEADING	47,904.97	55,000.00	52,000.00
10-75-38	HERSHEY TRACK	.00	100.00	100.00
10-75-39	YOUTH TRACK	6,330.59	4,348.00	4,600.00
10-75-40	CAMPS & CLINICS	25,069.39	25,000.00	25,000.00
10-75-41	(SCT) SALEM COMMUNITY THEATER	12,918.62	17,500.00	15,500.00
10-75-42	SPECIAL EVENTS	28.72	200.00	.00
10-75-43	RENTAL FEE (PARK IMPROVMENTS)	.00	100.00	.00
10-75-44	BALLPARK IMPROV/COMM GRANT	8,681.19	10,000.00	6,000.00
10-75-45	RECREATION FIELD UTILITY	28,965.26	35,000.00	31,800.00
10-75-46	SPORTS SITE PROGRAM	5,750.00	6,000.00	6,000.00
10-75-48	ADULT GRASS VOLLEYBALL	.00	1,000.00	1,900.00
10-75-49	YOUTH GRASS VOLLEYBALL	3,253.95	1,500.00	3,000.00
10-75-50	4-H ARENA	.00	500.00	500.00
10-75-52	INDOOR SOCCER LEAGUE	1,110.53	2,533.00	1,950.00
10-75-53	BIZZY BUDDIES	2,482.35	2,500.00	2,150.00
10-75-54	SUMMER FLAG FOOTBALL	.00	500.00	1,700.00
10-75-55	SIGNS ADVERTISEMENT	520.00	1,500.00	600.00
10-75-56	GYMNASTICS	4,488.53	7,000.00	6,000.00
10-75-57	YOUTH BALLROOM DANCE	11,149.51	13,000.00	13,000.00
10-75-61	MEN'S SOFTBALL	3,801.82	10,000.00	.00
10-75-65	BOUTIQUE - RECREATION	5,620.66	5,000.00	3,000.00
10-75-86	TACKLE FOOTBALL- MISC	.00	12,000.00	.00
Total RECREATION PROGRAMS:		659,522.90	729,290.00	502,412.00
GENERAL FUND Revenue Total:		12,619,451.29	25,297,079.00	13,155,698.00
GENERAL FUND Expenditure Total:		12,706,500.44	25,297,079.00	13,155,698.00
Total GENERAL FUND:		87,049.15-	.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
BUILDING DEPARTMENT				
BUILDING PERMITS/FEES				
21-32-20	BUILDING CONST PERMITS	754,794.62	2,000,000.00	2,115,000.00
21-32-25	BUILDING PLAN CHECK FEE	30,491.00	300,000.00	250,000.00
21-32-30	1% ST.SURCHG BUILDING PERMITS	3,080.01	100.00	100.00
21-32-35	MISC/BUILDING INSPECTION FEES	6,577.00	6,000.00	6,000.00
Total BUILDING PERMITS/FEES:		794,942.63	2,306,100.00	2,371,100.00
BUILDING DEPARTMENT EXP				
21-70-11	SALARIES	346,126.31	576,963.00	680,384.00
21-70-13	BENEFITS	144,554.01	294,464.00	403,951.00
21-70-14	CLOTHING ALLOWANCE	2,323.89	2,120.00	2,620.00
21-70-15	BUILDING INSP OUTSOURCE	.00	20,000.00	20,000.00
21-70-23	TRAVEL/EDUCAITON	8,338.31	13,100.00	22,600.00
21-70-25	OFFICE SUPPLY & EXP	4,734.98	5,500.00	7,000.00
21-70-30	MISC EXPENSES	3,165.26	100,000.00	24,650.00
21-70-35	BUILDING EQUIPMENT	.00	200,000.00	92,200.00
21-70-50	ADMINISTRATIVE CHARGES	79,632.00	191,980.00	311,714.00
21-70-90	2023 MBA BOND PAYMENT	.00	.00	41,005.00
21-70-98	MOTOR POOL	16,044.00	16,542.00	20,739.00
Total BUILDING DEPARTMENT EXP:		604,918.76	1,420,669.00	1,626,863.00
BUILDING DEPARTMENT Revenue Total:		794,942.63	2,306,100.00	2,371,100.00
BUILDING DEPARTMENT Expenditure Total:		604,918.76	1,420,669.00	1,626,863.00
Total BUILDING DEPARTMENT:		190,023.87	885,431.00	744,237.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
ENGINEERING/DEVELOPMENT				
DEVELOPMENT/ENGINEERING				
22-32-16	PLAT FILING FEES (PRE/FINAL)	133,198.00	225,000.00	194,983.00
22-32-18	SUBDIVISION CONSTRUCTION SERVIC	3,439,206.00	3,652,040.00	4,257,237.00
22-32-30	DEVELOPMENT REVIEW (SPECIAL PR	84,575.00	25,000.00	.00
22-32-35	DEVELOPMENT MP/PID REVIEW	10,000.00	10,000.00	.00
Total DEVELOPMENT/ENGINEERING:		3,666,979.00	3,912,040.00	4,452,220.00
ENGINEERING/DEVELOPMENT EXP				
22-70-11	SALARIES	611,490.13	697,603.00	749,599.00
22-70-13	BENEFITS	297,598.57	404,795.00	395,113.00
22-70-14	CLOTHING	1,272.65	2,750.00	3,860.00
22-70-20	EQUIPMENT/SUPPLIES	78,515.28	25,000.00	12,000.00
22-70-25	TRAVEL/EDUCATION	2,926.81	6,600.00	11,600.00
22-70-30	ENGINEERING SERVICES	322,290.78	936,320.00	292,700.00
22-70-31	ENGINEERING DEVELOPMENT SPECIA	71,606.23	25,000.00	.00
22-70-40	GIS/SURVEY	14,305.63	84,550.00	61,550.00
22-70-50	COMPUTER SUPPORT	22,439.30	100,000.00	50,450.00
22-70-55	ADMINISTRATION	237,984.00	324,448.00	357,594.00
22-70-60	NEW EQUIPMENT	30,532.00	110,000.00	110,000.00
22-70-80	UTILITIES CAPITAL OUTLAY ENTER	156,672.00	158,610.00	178,953.00
22-70-89	PURCHASE OF NEW VEHICLE	120,010.00	.00	.00
22-70-90	2023 MBA BOND PAYMENT	.00	.00	37,851.00
22-70-98	MOTOR POOL	20,352.00	21,243.00	25,318.00
Total ENGINEERING/DEVELOPMENT EXP:		1,987,995.38	2,896,919.00	2,286,588.00
ENGINEERING/DEVELOPMENT Revenue Total:		3,666,979.00	3,912,040.00	4,452,220.00
ENGINEERING/DEVELOPMENT Expenditure Total:		1,987,995.38	2,896,919.00	2,286,588.00
Total ENGINEERING/DEVELOPMENT:		1,678,983.62	1,015,121.00	2,165,632.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
STATE LIQUOR ALLOTMENT				
REVENUE				
31-30-10	STATE LIQUOR ALLOTMENT	8,572.61	12,000.00	10,000.00
Total REVENUE:		8,572.61	12,000.00	10,000.00
EXPENDITURES				
31-40-25	STATE LIQUOR ALLOTMENT	11,914.16	12,000.00	10,000.00
Total EXPENDITURES:		11,914.16	12,000.00	10,000.00
STATE LIQUOR ALLOTMENT Revenue Total:		8,572.61	12,000.00	10,000.00
STATE LIQUOR ALLOTMENT Expenditure Total:		11,914.16	12,000.00	10,000.00
Total STATE LIQUOR ALLOTMENT:		3,341.55-	.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
GEN. FUND IMPACT FEE ACCOUNTS				
IMPACT FEE REVENUE				
37-31-14	RECREATION IMPACT FEE	867,472.06	2,175,476.00	3,263,214.00
37-31-15	PUBLIC SAFTEY IMPACT FEE	527,405.58	952,800.00	1,429,200.00
37-31-25	TRANSPORTATION IMPACT FEE	553,057.71	959,200.00	1,438,800.00
Total IMPACT FEE REVENUE:		1,947,935.35	4,087,476.00	6,131,214.00
IMPACT FEE PROJECTS EXP				
37-70-14	RECREATION I.F. \$TRANS TO G.F.	.00	119,858.00	114,574.00
37-70-15	P.S. I.F. \$TRANS TO GENERAL FU	.00	542,623.00	597,726.00
37-70-26	RECREATION PARK (REFLECTION	.00	455,000.00	.00
37-70-27	I.F. COLE PARK BUILD	.00	240,000.00	.00
37-70-28	I.F. LOAFER PARK ADDITION BUIL	.00	599,000.00	.00
37-70-50	ROAD IF - ROAD BUILDS USE I.F.	.00	1,500,000.00	.00
Total IMPACT FEE PROJECTS EXP:		.00	3,456,481.00	712,300.00
GEN. FUND IMPACT FEE ACCOUNTS Revenue Total:		1,947,935.35	4,087,476.00	6,131,214.00
GEN. FUND IMPACT FEE ACCOUNTS Expenditure Total:		.00	3,456,481.00	712,300.00
Total GEN. FUND IMPACT FEE ACCOUNTS:		1,947,935.35	630,995.00	5,418,914.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
MUNICIPAL BUILDING AUTHORITY				
MISCELLANEOUS REVENUE				
42-36-20	2020 MBA FACILITY RENT GENERAL	351,960.00	353,073.00	352,812.00
42-36-21	2023 MBA FACILITY RENT GENERAL	789,000.00	789,122.00	788,556.00
42-36-25	INTEREST INCOME	718,238.42	.00	.00
42-36-85	MBA BOND 2023 - FIRE/BOND \$	.00	10,424,000.00	.00
Total MISCELLANEOUS REVENUE:		1,859,198.42	11,566,195.00	1,141,368.00
MBA FIRE/EMS BUILDING EXPENSES				
42-71-25	FIRE/EMS BUILDING - PROJ MANG	116,667.50	100,000.00	.00
42-71-26	FIRE/EMS - ARCHITECT	266,820.00	50,000.00	.00
42-71-27	MISC CONSTRUCTION FIRE/EMS BUI	127,413.45	450,000.00	.00
42-71-28	GENERAL CONTRACTOR - FIRE/EMS	3,775,518.80	8,000,000.00	.00
42-71-29	UTILITIES - CONSTRUCTION	416.82	4,000.00	.00
42-71-31	CITY OFFICE ADD - ARCHITECT	.00	200,000.00	.00
42-71-32	CITY OFFICE REMODEL - PROJ MAN	.00	20,000.00	.00
42-71-33	CITY OFFICE ADD - MISC EXPENSE	.00	100,000.00	.00
42-71-34	GENERAL CONTRACTOR - REMODEL	.00	1,500,000.00	.00
Total MBA FIRE/EMS BUILDING EXPENSES:		4,286,836.57	10,424,000.00	.00
DEBT SERVICE				
42-73-50	2020 MBA BOND PRINCIPAL	287,000.00	292,000.00	296,001.00
42-73-51	2020 MBA BOND INTEREST	63,385.13	61,073.00	56,811.00
42-73-52	2023 MBA BOND PRINCIPAL	361,640.62	268,000.00	274,000.00
42-73-53	2023 MBA BOND INTEREST	426,791.41	521,122.00	514,556.00
Total DEBT SERVICE:		1,138,817.16	1,142,195.00	1,141,368.00
MUNICIPAL BUILDING AUTHORITY Revenue Total:		1,859,198.42	11,566,195.00	1,141,368.00
MUNICIPAL BUILDING AUTHORITY Expenditure Total:		5,425,653.73	11,566,195.00	1,141,368.00
Total MUNICIPAL BUILDING AUTHORITY:		3,566,455.31-	.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
CAPITAL PROJECT FUND				
CAPTIAL PROJECT REVENUE				
43-36-29	CI FUNDS USED FOR LIBRARY ADDI	.00	243,275.00	.00
43-36-34	COMMUNITY GRANT/DONA - LIBRARY	100,000.00	.00	.00
43-36-35	GF ASSIGN LIBRARY IMPROVMENT	118,000.00	112,000.00	.00
43-36-39	C.I. PROJECTS (REV FROM GEN)	.00	1,935,868.00	.00
43-36-41	CI PROJ-SESD,C/O,library,canal	1,842,261.00	.00	.00
Total CAPTIAL PROJECT REVENUE:		2,060,261.00	2,291,143.00	.00
CONSTRUCTION				
43-73-14	C.I. PARK PROJECTS (Loafer)	.00	120,000.00	.00
43-73-15	FUNDS TO GENERAL FOR C.I. PROJ	385,137.00	250,000.00	.00
43-73-16	C.I. FUND TRANS TO MOTOR POOL	.00	185,000.00	.00
43-73-19	C.I. FUND TRANS TO POWER	400,000.00	500,000.00	.00
43-73-23	C.I. FUND TRANS TO FIBER	.00	300,000.00	.00
43-73-26	FUNDS TO GEN FUND - COLE PARK	127,000.00	.00	.00
43-73-40	2024 LIBRARY ADDITION	235,404.26	355,275.00	.00
43-73-53	CI FUNDS ASSIGNED - ROAD PROJS	.00	448,052.00	.00
43-73-55	USE OF C.I. - NEW AMBULANCE	.00	175,431.00	.00
Total CONSTRUCTION:		1,147,541.26	2,333,758.00	.00
CAPITAL PROJECT FUND Revenue Total:		2,060,261.00	2,291,143.00	.00
CAPITAL PROJECT FUND Expenditure Total:		1,147,541.26	2,333,758.00	.00
Total CAPITAL PROJECT FUND:		912,719.74	42,615.00-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
WATER UTILITY FUND				
UTILITIES REVENUE				
51-37-10	WATER BILLING	1,177,682.39	1,249,291.00	1,449,634.00
51-37-13	CONNECTION FEE	97,110.82	375,000.00	376,800.00
51-37-14	WATER CHARGED FROM OTHER DEPT	15,258.16	20,000.00	20,500.00
51-37-18	CASH IN LUE OF WATER SHARES	681,200.00	1,125,000.00	.00
51-37-19	WATER RENT FEES	.00	100.00	100.00
51-37-20	WATER FEE- CONTRACTORS	73,198.17	70,000.00	65,000.00
51-37-25	WATER IMPACT FEES	429,967.94	108,632.00	.00
51-37-50	WOODLAND HILLS MAPLE WELL SHAR	6,335.23	250,000.00	7,000.00
51-37-60	UNRESERVED FUND BALANCE USED	.00	1,080,000.00	.00
51-37-75	J L.C. & WEST MT WATER ADMIN	3,480.00	241,000.00	10,000.00
51-37-80	WATER SUNDRY/(water leak)	6,539.02	16,000.00	10,000.00
51-37-85	SUB-D UTILITIES CAPITAL OUTLAY	47,424.00	44,082.00	44,107.00
Total UTILITIES REVENUE:		2,538,195.73	4,579,105.00	1,983,141.00
UTILITIES REVENUE				
51-38-41	CONTRIBUTIONS - CONTRACTORS	3,824,078.85	.00	.00
Total UTILITIES REVENUE:		3,824,078.85	.00	.00
PRODUCTION				
51-70-11	SALARIES	204,282.47	215,000.00	189,973.00
51-70-13	EMPLOYEE BENEFITS	87,021.14	115,000.00	104,077.00
51-70-14	CLOTHING ALLOWANCE	3,829.63	3,450.00	4,600.00
51-70-24	WATER SYSTEM MAINT/REPAIR	21,897.05	175,000.00	89,575.00
51-70-25	EQUIPMENT/ SUPPLIES	6,208.76	450,000.00	296,050.00
51-70-26	CHLORINE	9,766.12	10,000.00	10,000.00
51-70-27	UTILITIES	40,591.27	55,000.00	63,440.00
51-70-37	WATER LINE IMPROVEMENTS	.00	400,000.00	.00
51-70-41	NEW EQUIPMENT PURCHASE	3,397.47	50,000.00	125,000.00
51-70-42	550 WEST WATER LINE PROJECT	.00	230,000.00	.00
51-70-45	WATER/PI - SHOP/YARD	.00	25,000.00	20,500.00
51-70-98	MOTOR POOL	40,584.00	49,794.00	43,817.00
Total PRODUCTION:		417,577.91	1,778,244.00	947,032.00
ADMINISTRATIVE & GENERAL				
51-73-11	SALARIES (METER READER)	3,964.79	.00	.00
51-73-13	EMPLOYEE BENEFITS (METER READE	363.03	.00	.00
51-73-24	OFFICE EX & SUPPLIES	99.01	1,000.00	1,000.00
51-73-31	PROFESSIONAL & TECHNICAL	34,871.13	45,000.00	51,200.00
51-73-33	WATER TESTING	.00	.00	7,600.00
51-73-34	ADMINISTRATIVE SERVICES	333,144.00	425,586.00	477,626.00
51-73-35	SUVMWA	1,203.75	1,500.00	1,500.00
51-73-36	MT NEBO WATER AUTHORITY	1,499.95	2,000.00	2,500.00
51-73-39	WATER IMPACT FEE STUDY	6,989.15	.00	.00
51-73-43	STRAWBERRY POWER-WATER TANKS	39,591.70	42,000.00	40,000.00
51-73-47	TRAVEL/EDUCATION	8,684.94	8,500.00	8,500.00
51-73-59	WATER FUND BAD DEBT ACCOUNT	206.48-	.00	.00
51-73-61	FIBER INFRASTRUCTURE	49,828.00	48,356.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-73-70	PUBLIC SAFETY VEHICLE FUND	14,752.00	.00	.00
51-73-75	New Loader Purchase Split	.00	54,000.00	.00
51-73-99	PENSION EXPENSE	6,641.00-	.00	.00
Total ADMINISTRATIVE & GENERAL:		488,143.97	627,942.00	589,926.00
CAPITAL OUTLAY				
51-74-33	DEPRECIATION	375,703.83	475,000.00	.00
51-74-66	JLC/WEST MT WATER AGREEMENT	900.00	1,768,815.00	.00
51-74-72	CW MANAGEMENT PAYMENT	.00	108,632.00	.00
51-74-73	TRANSFER FUNDS TO GENERAL FUND	240,000.00	240,000.00	220,000.00
51-74-77	WATER DEPT RESERVE FUND	.00	20,259.00	191,183.00
51-74-78	TRANSFER TO MOTOR POOL FUND	35,004.00	35,000.00	35,000.00
Total CAPITAL OUTLAY:		651,607.83	2,647,706.00	446,183.00
WATER UTILITY FUND Revenue Total:		6,362,274.58	4,579,105.00	1,983,141.00
WATER UTILITY FUND Expenditure Total:		1,557,329.71	5,053,892.00	1,983,141.00
Total WATER UTILITY FUND:		4,804,944.87	474,787.00-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
SEWER UTILITY FUND				
UTILITIES REVENUE				
52-37-10	SEWER IMPACT FEES	1,163,585.04	703,000.00	466,701.00
52-37-12	SWR I.F. PREPAY - SWR PLT EXPA	.00	250,000.00	.00
52-37-32	SEWER SERVICE FEE	2,546,992.02	2,667,000.00	2,961,208.00
52-37-33	SEWER CONNECTION FEE	48,563.17	116,000.00	93,000.00
52-37-35	SEWER CHARGED OTHER DEPT	7,886.88	7,945.00	7,945.00
52-37-42	INTEREST	39,120.92	65,000.00	30,000.00
52-37-45	MISC REVENUE	16,505.19	500.00	.00
52-37-85	SUB-D UTILITIES CAPITAL OUTLAY	46,692.00	42,826.00	58,155.00
Total UTILITIES REVENUE:		3,869,345.22	3,852,271.00	3,617,009.00
UTILITIES REVENUE				
52-39-41	CONTRIBUTIONS- CONTRACTORS	2,864,621.04	.00	.00
Total UTILITIES REVENUE:		2,864,621.04	.00	.00
SEWER TREATMENT PLANT				
52-70-11	SALARIES	271,398.32	273,000.00	279,106.00
52-70-13	EMPLOYEE BENEFITS	90,616.52	100,000.00	135,494.00
52-70-14	CLOTHING ALLOWANCE	2,238.30	2,265.00	2,340.00
52-70-20	PROFESSIONAL & TECHNICAL	30,471.88	83,200.00	84,700.00
52-70-25	EQUIPMENT MAINTENANCE	32,943.45	75,000.00	81,555.00
52-70-26	BUILDING SUPPLIES & MAINTANCE	56,934.31	75,000.00	43,810.00
52-70-27	UTILITIES	202,832.24	275,000.00	260,712.00
52-70-28	LABORATORY TESTING & SUPPLIES	50,641.17	63,850.00	70,950.00
52-70-33	TRAVEL & EDUCATION	5,345.04	6,750.00	6,750.00
52-70-41	CHEMICALS	39,210.30	43,000.00	47,500.00
52-70-45	INDUSTRIAL PRE TRETEMENT	358.60	15,500.00	15,500.00
52-70-61	LIFT STATION/PUMPS O&M	17,966.07	16,500.00	.00
52-70-97	NEW VEHICLE PURCHASED	44,184.00	81,000.00	.00
52-70-98	MOTOR POOL	12,264.00	13,468.00	14,436.00
Total SEWER TREATMENT PLANT:		857,404.20	1,123,533.00	1,042,853.00
SEWER SYSTEM MAINT				
52-71-11	SALARIES	186,809.75	158,283.00	182,082.00
52-71-13	EMPLOYEE BENEFITS	70,631.76	70,000.00	122,696.00
52-71-14	CLOTHING	2,737.50	2,875.00	3,000.00
52-71-24	SEWER SYSTEM MAIN/REPAIR	48,669.51	157,000.00	157,000.00
52-71-25	EQUIPMENT SUPPLIES & MAINT	11,879.89	25,800.00	25,800.00
52-71-26	NEW EQUIPMENT	3,523.40	19,600.00	19,250.00
52-71-33	PROFESSIONAL SERVICES	945.00	3,148.00	3,148.00
52-71-40	SEWER IMPACT FEE STUDY	.00	235,850.00	.00
52-71-55	TRAVEL/EDUCATION	2,484.36	6,000.00	6,000.00
52-71-56	SEWER LINE IMPROVMENT	.00	2,500.00	2,500.00
52-71-57	SEWER LINE REPLACEMENT	.00	23,000.00	23,000.00
52-71-61	SEWER COLL - SHOP/YARD	.00	.00	13,500.00
52-71-65	LIFT STATION PUMP O&M	.00	.00	16,500.00
52-71-95	New Loader Purchase Split	.00	54,000.00	.00
52-71-98	MOTOR POOL	34,788.00	42,324.00	37,722.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total SEWER SYSTEM MAINT:		362,469.17	800,380.00	612,198.00
SEWER TREATMENT				
52-72-55	DEPRECIATION	1,245,700.40	1,400,000.00	.00
52-72-99	PENSION EXPENSE	7,043.00-	.00	.00
Total SEWER TREATMENT:		1,238,657.40	1,400,000.00	.00
ADMINISTRATIVE & GENERAL				
52-73-10	TRANSFER FUNDS TO GENERAL FUND	121,500.00	121,500.00	121,500.00
52-73-15	TRANSFER TO MOTOR POOL	26,004.00	26,000.00	26,000.00
52-73-34	ADMINISTRATIVE SERVICES	302,028.00	397,474.00	462,528.00
52-73-45	emergency repair/replace 6 yrs	.00	66,000.00	66,000.00
52-73-46	new sewer plant reserve 6years	.00	132,000.00	132,000.00
52-73-47	New Sewer Plant Bond Payment	.00	588,000.00	594,000.00
52-73-48	New Sewer Plant Bond Interest	207,608.35	203,780.00	197,018.00
52-73-59	SEWER FUND BAD DEBT ACCOUNTS	623.92-	.00	.00
52-73-66	FIBER INFRASTRUCTURE	7,786.00	7,556.00	.00
52-73-77	SEWER RESERVE FUND	.00	136,048.00	362,912.00
Total ADMINISTRATIVE & GENERAL:		664,302.43	1,678,358.00	1,961,958.00
NEW SEWER PLANT CONSTRUCTION				
52-74-30	SWR PLANT 2025 IMPR - ENGINEER	.00	250,000.00	.00
Total NEW SEWER PLANT CONSTRUCTION:		.00	250,000.00	.00
SEWER UTILITY FUND Revenue Total:		6,733,966.26	3,852,271.00	3,617,009.00
SEWER UTILITY FUND Expenditure Total:		3,122,833.20	5,252,271.00	3,617,009.00
Total SEWER UTILITY FUND:		3,611,133.06	1,400,000.00-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
ELECTRICITY UTILITY FUND				
UTILITIES REVENUE				
53-37-17	GREEN XCHANGE - UMPA	.00	10,000.00	.00
53-37-25	RENEW CHOICE POWER	288.00	500.00	.00
53-37-48	ELECTRIC SALES INDUSTRIAL EXPT	98,194.87	115,000.00	115,000.00
53-37-49	ELECTRIC SALES RESIDENTIAL TAX	4,366,060.15	5,089,904.00	6,143,671.00
53-37-50	ELECTRIC SALES COMMERCIAL TAX	852,331.98	961,521.00	1,052,678.00
53-37-51	ELECTRIC SALES COMMERCIAL EXPT	675,566.24	717,155.00	730,510.00
53-37-52	IMPACT FEES	1,019,690.08	599,395.00	508,421.00
53-37-54	ELECTRIC HOOKUP FEES	117,766.18	250,000.00	377,500.00
53-37-55	RECONNECT FEE	2,147.20	4,000.00	3,000.00
53-37-56	POWER CHARGED OTHER DEPTS.	276,039.93	350,000.00	381,600.00
53-37-61	C.I. FUND TRANS TO POWER	400,000.00	500,000.00	.00
53-37-62	INTEREST EARNED	220,428.94	.00	.00
53-37-63	NEW SUBDIVISION EQUIP USED	.00	450,000.00	90,000.00
53-37-64	NEW SUBDIVISION LABOR	.00	675,000.00	175,000.00
53-37-65	POWER HOOK UP NEW SUBDIVISION	.00	4,000,000.00	.00
53-37-66	7% OVERHEAD COST SUBDIVISION	392,850.06	280,000.00	90,000.00
53-37-67	SUB DIV - ELECTRICAL DESIGN	.00	42,000.00	.00
53-37-68	SUNDRY	92,366.26	12,000.00	8,000.00
53-37-71	2022 BOND FUNDS	.00	1,375,000.00	.00
53-37-74	ARROWHEAD SPRINGS SUBSTATION \$	.00	70,000.00	.00
53-37-77	DR HORTON PW SUBSTATION FUNDS	.00	260,000.00	.00
53-37-85	SUB-D UTILITIES CAPITAL OUTLAY	25,860.00	27,619.00	33,182.00
53-37-90	MONEY FROM RESERVE FUND	.00	517,036.00	899,156.00
53-37-91	SUVPS - OFFICE SPACE RENTAL	.00	7,000.00	19,200.00
Total UTILITIES REVENUE:		8,539,589.89	16,313,130.00	10,626,918.00
UTILITIES REVENUE				
53-38-41	CONTRIBUTIONS - CONTRACTORS	3,310,100.13	.00	.00
Total UTILITIES REVENUE:		3,310,100.13	.00	.00
PRODUCTION				
53-70-11	SALARIES	921,146.42	980,000.00	1,096,582.00
53-70-13	EMPLOYEE BENEFITS	350,360.46	464,766.00	562,514.00
53-70-14	CLOTHING ALLOWANCE	10,446.48	12,400.00	16,500.00
53-70-15	SUMMER HELP SALARIES	881,212.42	.00	.00
53-70-16	SAFETY EQUIPMENT/TESTING	27,734.11	30,000.00	27,500.00
53-70-20	GREEN XCHANGE UMPA	.00	10,000.00	.00
53-70-24	PURCHASED POWER METERS	46,227.78	135,000.00	154,750.00
53-70-25	PWR SYSTEM MAINT/SUPPLY/INVENT	58,445.30	107,000.00	147,000.00
53-70-26	SUBSTATION REPAIR	672.87	51,000.00	61,000.00
53-70-31	PROFESSIONAL & TECHNICAL	11,159.21	14,000.00	11,200.00
53-70-32	TREE TRIMMING POWER	10,016.98	15,000.00	30,000.00
53-70-34	TRAVEL/EDUCATION	14,196.78	24,000.00	28,000.00
53-70-43	POWER PURCHASED UMPA	3,444,756.36	4,035,203.00	4,605,263.00
53-70-44	UMPA SCADA	1,303.16	36,200.00	36,200.00
53-70-45	SUVP PAYMENTS	179,376.00	1,402,979.00	921,620.00
53-70-56	CAPITAL OUTLAY/SUBSTATION	.00	454,000.00	744,000.00
53-70-57	POWER DEPT SHOP/YARD	.00	.00	17,000.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
53-70-58	POWER SHOP IMPROVEMENTS	.00	.00	30,000.00
53-70-62	EQUIPMENT PURCHASE	.00	85,000.00	40,000.00
53-70-70	LEGAL FEES FOR POWER	39,971.01	50,000.00	5,000.00
53-70-71	SESD PWR LINES/CUST ACQUIRE	.00	50,000.00	.00
53-70-72	SESD SETTLEMENT AGREEMENT	162,500.00	325,000.00	.00
53-70-92	NEW VEHICLE LEASING PAYMENT	.00	.00	787,000.00
53-70-98	MOTOR POOL	63,288.00	50,605.00	50,718.00
53-70-99	PENSION EXPENSE	15,493.00-	.00	.00
Total PRODUCTION:		4,444,895.50	8,332,153.00	9,371,847.00
POWER SUBDIVISION/PROJECTS				
53-71-30	NEW HOOKUP/SUBDIVISION (ACT CD	.00	4,000,000.00	.00
53-71-49	I.F. VIRIDIAN FARM SUBSTATION	.00	65,000.00	.00
53-71-50	VERIDIAN FARMS SUBSTATION	.00	260,000.00	.00
53-71-72	CANAL ROAD PROJ - POWER EXPENS	648.00	.00	.00
Total POWER SUBDIVISION/PROJECTS:		648.00	4,325,000.00	.00
ADMINISTRATIVE & GENERAL				
53-73-11	METER READER SALARIES	5,947.21	.00	.00
53-73-13	EMPLOYEE BENEFITS	544.57	.00	.00
53-73-24	OFFICE EXP & SUPPLIES	2,098.21	4,000.00	3,000.00
53-73-30	ELECTRIC IMPACT FEE STUDY	9,925.00	.00	.00
53-73-34	ADMINISTRATIVE SERVCS	368,460.00	471,798.00	404,105.00
53-73-40	NEW POWER DEPT BUILDING	.00	1,375,000.00	.00
53-73-55	SUBSTATION O&M	6,016.56	9,000.00	9,000.00
53-73-59	ELECTRICAL FUND BAD DEBT ACCT	532.27	.00	.00
53-73-64	AAROWHEAD SPRINGS SUBSTATION	.00	70,000.00	.00
53-73-66	FIBER INFRASTRUCTURE	49,828.00	49,828.00	.00
53-73-71	TRANSFER FUNDS TO GENERAL FUND	506,496.00	506,500.00	506,500.00
53-73-72	TRANSFER FUNDS TO MOTOR POOL	17,496.00	17,500.00	17,500.00
Total ADMINISTRATIVE & GENERAL:		967,343.82	2,503,626.00	940,105.00
CAPITAL OUTLAY				
53-74-43	DEPRECIATION	426,377.55	500,000.00	.00
Total CAPITAL OUTLAY:		426,377.55	500,000.00	.00
DEBT SERVICE				
53-85-50	2022 BOND-Bond Payment-"sink"	.00	160,000.00	.00
53-85-51	2022 BOND - INTEREST PAYMENT	172,254.29	180,000.00	160,966.00
53-85-52	2022 BOND PRINCIPAL PAYMENT	.00	.00	152,000.00
53-85-65	ADMIN CHARGES ELEC BOND	.00	.00	2,000.00
53-85-75	FUNDS FOR RESERVE FUND	.00	812,350.00	.00
Total DEBT SERVICE:		172,254.29	1,152,350.00	314,966.00
ELECTRICITY UTILITY FUND Revenue Total:				
		11,849,690.02	16,313,130.00	10,626,918.00
ELECTRICITY UTILITY FUND Expenditure Total:				

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
		6,011,519.16	16,813,129.00	10,626,918.00
Total ELECTRICITY UTILITY FUND:		5,838,170.86	499,999.00-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
WASTE COLLECTION UTILITY FUND				
UTILITIES REVENUE				
54-37-31	WASTE COLLECTION	695,707.80	746,000.00	834,770.00
54-37-33	FUNDS FOR BAYVIEW LANDFILL	85,910.00-	.00	.00
54-37-35	SOLID WASTE COLL OTHER DEPTS	13,048.32	13,044.00	13,176.00
54-37-41	RECYCLING COLLECTION FEE	144,318.71	150,000.00	161,635.00
54-37-63	GARBAGE CAN SETUP FEE	21,350.00	27,000.00	22,000.00
54-37-65	MISC - BROKEN CAN REIMBURSMENT	1,470.00	.00	.00
Total UTILITIES REVENUE:		789,984.83	936,044.00	1,031,581.00
WASTE COLLECTION				
54-62-11	SALARIES	10,162.76	10,575.00	11,614.00
54-62-13	EMPLOYEES BENEFITS	6,778.35	7,485.00	7,700.00
54-62-25	EQUIPMENT & SUPPLIES	.00	1,500.00	1,500.00
54-62-34	ADMINISTRATIVE SERVICES	111,036.00	125,748.00	147,626.00
54-62-44	REFUSE CONTAINERS-EQUIPMENT	41,400.55	42,158.00	43,159.00
54-62-50	OTHER LANDFILL CHARGES	82.58	1,000.00	1,000.00
54-62-51	GREEN WASTE MAINT/YARD	980.00	2,000.00	8,050.00
54-62-53	DEPRECIATION	575.00	2,500.00	.00
54-62-55	REPUBLIC SERVICES COLL FEE	245,457.56	284,090.00	310,113.00
54-62-59	SOLID WASTE FUND BAD DEBT ACCT	149.93-	.00	.00
54-62-60	SUVSWD (TRANSFER STATION)	168,317.28	220,000.00	228,621.00
54-62-61	SUVSWD - MUNICIPAL FIXED SERVI	14,391.63	34,000.00	.00
54-62-75	TRANSFER TO GENERAL FUND	49,500.00	49,500.00	49,500.00
54-62-98	TRANSFER FUNDS TO MOTOR POOL	9,996.00	10,000.00	10,000.00
Total WASTE COLLECTION:		658,527.78	790,556.00	818,883.00
RECYCLING PROGRAM				
54-70-55	REPUBLIC SERVICE - RECYCLING	113,680.98	106,878.00	115,208.00
54-70-60	SUVSWD - RECYCLING TONAGE	33,265.30	36,345.00	32,264.00
Total RECYCLING PROGRAM:		146,946.28	143,223.00	147,472.00
CAPITAL OUTLAY				
54-74-90	RESERVE FUND	.00	4,765.00	65,226.00
Total CAPITAL OUTLAY:		.00	4,765.00	65,226.00
WASTE COLLECTION UTILITY FUND Revenue Total:				
		789,984.83	936,044.00	1,031,581.00
WASTE COLLECTION UTILITY FUND Expenditure Total:				
		805,474.06	938,544.00	1,031,581.00
Total WASTE COLLECTION UTILITY FUND:		15,489.23-	2,500.00-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
PRESSURIZED IRRIGATION				
UTILITIES REVENUE				
55-37-13	PI Connection Hook Up	96,411.28	255,000.00	376,800.00
55-37-21	INTEREST INCOME	109,540.28	45,000.00	50,000.00
55-37-22	GRANT REVENUE	1,100,102.00	.00	.00
55-37-33	P.I. MONTHLY BILLING	1,550,101.23	1,700,000.00	1,858,405.00
55-37-35	P.I. IMPACT FEE	702,939.75	351,330.00	691,774.00
55-37-41	PI CHARGED OTHER DEPARTMENTS	71,443.47	75,000.00	75,000.00
55-37-75	SALE OF PROPERTY	.00	450,000.00	.00
55-37-84	SUB-D UTILITIES CAPITAL OUTLAY	36,696.00	44,082.00	43,509.00
55-37-87	BOR SMART WATER GRANT - METERS	.00	300,000.00	.00
Total UTILITIES REVENUE:		3,667,234.01	3,220,412.00	3,095,488.00
UTILITIES REVENUE				
55-38-41	CINTRIBUTION BY CONTRACTORS	2,578,216.74	.00	.00
Total UTILITIES REVENUE:		2,578,216.74	.00	.00
PRODUCTION				
55-70-11	SALARIES	145,143.94	200,708.00	187,879.00
55-70-13	EMPLOYEE BENEFITS	61,995.89	104,870.00	102,182.00
55-70-25	EQUIPMENT SUPPLIES & MANT	61,817.98	250,000.00	308,100.00
55-70-30	P.I. EQUIP REPLACE/RESERVE	.00	35,000.00	40,000.00
55-70-35	UTILITIES (POWER)	42,631.14	48,917.00	48,917.00
55-70-41	NEW EQUIPMENT	3,411.15	97,000.00	125,000.00
55-70-45	PI/WATER - SHOP/YARD	.00	.00	20,500.00
55-70-60	WATER DELIVERY FEES	197,838.39	300,000.00	329,087.00
55-70-63	LOST GENERATION FOR STRAWBERRY	9,739.47	10,110.00	11,259.00
55-70-65	PROFESSIONAL SERVICES	554.38	58,263.00	31,200.00
55-70-67	PI IMPROVMENTS	.00	245,000.00	349,000.00
55-70-68	PI E. PUMP STATION PRV (I.F.)	.00	25,000.00	.00
55-70-99	PENSIONS EXPENSES	2,817.00-	.00	.00
Total PRODUCTION:		520,315.34	1,374,868.00	1,553,124.00
P.I. SYSTEM CONSTRUCTION				
55-71-62	WEST FOOTHILLS PI PUMP STATION	4,679.85	.00	.00
55-71-65	DEPRECIATION	390,197.25	450,000.00	.00
Total P.I. SYSTEM CONSTRUCTION:		394,877.10	450,000.00	.00
ADMINISTRATIVE & GENERAL				
55-73-59	PI FUND BAD DEBT ACCOUNTS	152.71	.00	.00
55-73-60	ADMINISTRATIVE	324,492.00	416,556.00	477,251.00
55-73-66	FIBER INFRASTRUCTURE	48,271.00	49,794.00	.00
55-73-80	MOTOR POOL	38,580.00	46,845.00	43,817.00
55-73-85	New Loader Purchase Split	14,752.00	54,000.00	.00
Total ADMINISTRATIVE & GENERAL:		426,247.71	567,195.00	521,068.00
CAPITAL OUTLAY/DEBT SERVICE				
55-74-10	2007 PI WATER BOND RESERVE FUN	.00	19,833.00	19,833.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
55-74-20	2007 PI BOND INTEREST PAYMENT	83,819.62	83,330.00	78,774.00
55-74-25	2007 PI BOND PRINCIPAL	.00	268,000.00	289,000.00
55-74-27	2020 PI BOND (METER) PRINCIPAL	.00	86,000.00	87,000.00
55-74-28	2020 PI BOND (METER) INTEREST	12,911.99	12,770.00	11,910.00
55-74-30	UNRESERVED FUND - SAVINGS	.00	22,416.00	324,779.00
55-74-64	TRANSFER TO MOTOR POOL	20,004.00	20,000.00	20,000.00
55-74-65	TRANSFER FUNDS TO GENERAL FUND	189,996.00	190,000.00	190,000.00
55-74-83	PI METERS/PARTS/HOOKUP - METER	12,399.76	225,000.00	.00
55-74-84	MISC/TOOLS/SUPPLIES - PI METER	295,497.62	351,000.00	.00
55-74-85	LABOR - PI METER INSTALL	11,328.24	.00	.00
Total CAPITAL OUTLAY/DEBT SERVICE:		625,957.23	1,278,349.00	1,021,296.00
PRESSURIZED IRRIGATION Revenue Total:		6,245,450.75	3,220,412.00	3,095,488.00
PRESSURIZED IRRIGATION Expenditure Total:		1,967,397.38	3,670,412.00	3,095,488.00
Total PRESSURIZED IRRIGATION:		4,278,053.37	450,000.00-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
STORM DRAIN				
UTILITIES REVENUE				
56-37-10	MONTHLY BILLING	273,045.45	287,649.00	336,732.00
56-37-15	IMPACT FEE - STORM WATER	404,941.95	1,500,000.00	.00
56-37-20	STORM DRAIN (OTHER DEPT)	1,332.48	1,249.00	1,249.00
56-37-30	SWPPP REVIEWS NEW CONSTRUCTIO	132,748.09	335,000.00	282,500.00
56-37-50	CUWCD - REIMBURSEMENT CANAL RD	42,397.22	20,000.00	.00
56-37-51	BEER CREEK STORM WATER REIMB	4,265.48	9,000.00	.00
Total UTILITIES REVENUE:		858,730.67	2,152,898.00	620,481.00
UTILITIES REVENUE				
56-38-41	CONTRIBUTION BY CONTRACTORS	1,898,977.49	.00	.00
Total UTILITIES REVENUE:		1,898,977.49	.00	.00
STORM DRAIN EXPES PRODUCTION				
56-70-11	SALARIES	79,658.40	88,348.00	89,908.00
56-70-13	BENIFITS	11,549.72	37,236.00	40,114.00
56-70-14	CLOTHING	375.00	575.00	700.00
56-70-24	STORMDRAIN MAINTENANCE/REPAIR	.00	100,000.00	164,000.00
56-70-25	EQUIPMENT SUPPLIES AND MAINT	198.70	12,150.00	20,150.00
56-70-30	STORM WATER MANAGEMENT PROG	58,133.76	61,200.00	16,200.00
56-70-31	CANAL ROAD STORM DRAIN/PROJECT	.00	26,000.00	.00
56-70-65	PROFESSIONAL SERVICES	31,434.69	61,000.00	49,000.00
56-70-98	MOTOR POOL	4,548.00	4,724.00	3,780.00
56-70-99	BENEFIT EXPENSE	1,408.00-	.00	.00
Total STORM DRAIN EXPES PRODUCTION:		184,490.27	391,233.00	383,852.00
ADMINISTRATIVE & GENERAL				
56-73-40	STORM DRAIN IMPACT FEE PROJS	.00	1,500,000.00	.00
56-73-46	BEER CREEK STORM WATER MP	12,314.53	11,000.00	.00
56-73-59	STORM DRAIN FUND BAD DEBT ACCT	44.20-	.00	.00
56-73-60	ADMINSTRATION SERVICES	47,712.00	60,473.00	155,520.00
56-73-64	MOTOR POOL	8,004.00	8,000.00	8,000.00
56-73-71	TRANSFER TO GENERAL	29,508.00	29,500.00	29,500.00
Total ADMINISTRATIVE & GENERAL:		97,494.33	1,608,973.00	193,020.00
CAPITAL OUTLAY				
56-74-30	UNRESERVED FUND - SAVINGS	.00	152,692.00	43,609.00
56-74-33	DEPRECIATION EXPENSE	138,031.39	400,000.00	.00
Total CAPITAL OUTLAY:		138,031.39	552,692.00	43,609.00
STORM DRAIN Revenue Total:		2,757,708.16	2,152,898.00	620,481.00
STORM DRAIN Expenditure Total:		420,015.99	2,552,898.00	620,481.00
Total STORM DRAIN:		2,337,692.17	400,000.00-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
FIBER UTILITY FUND				
57-32-70	INTEREST INCOME	36,824.33	.00	.00
Total :		36,824.33	.00	.00
UTILITIES REVENUE				
57-37-49	RESIDENTIAL INTERNET SALES	1,164,595.57	1,543,675.00	1,884,552.00
57-37-50	COMMERCIAL INTERNET SALES	.00	.00	27,000.00
57-37-54	MANAGED WIFI	52,102.51	81,000.00	104,040.00
57-37-55	TELEPHONE SERVICES	5,239.70	7,724.00	7,724.00
57-37-56	STATIC IP ADDRESS MANAGED	154.31	1,000.00	.00
57-37-68	FIBER SUNDRY	17,420.00	.00	.00
57-37-85	BOND 2020 FUNDS - FIBER PROJEC	.00	1,000.00	.00
57-37-90	FIBER INFRASTRUCTURE (ENTERPRI	155,713.00	151,113.00	.00
57-37-91	FIBER INFRASTRUCTURE-CI FUND	.00	300,000.00	.00
Total UTILITIES REVENUE:		1,395,225.09	2,085,512.00	2,023,316.00
PRODUCTION				
57-70-11	SALARIES	112,146.71	572,121.00	590,217.00
57-70-13	BENIFITS	41,737.83	264,926.00	320,702.00
57-70-14	CLOTHING FIBER	2,842.26	3,500.00	3,650.00
57-70-20	OFFICE SUPPLY AND EXPENSE	.00	8,000.00	5,000.00
57-70-24	SUPPLIES	9,700.93	80,000.00	75,000.00
57-70-25	EQUIPMENT MAINTENANCE	10,652.37	55,000.00	33,000.00
57-70-26	BUILDING & GROUNDS MAINTENANCE	5,752.73	5,000.00	9,000.00
57-70-27	UTILITIES	10,112.65	16,759.00	16,759.00
57-70-28	OTHER SERVICES	121,293.39	130,000.00	183,284.00
57-70-30	NEW INFRASTRUCTURE/BUILD	.00	.00	89,329.00
57-70-33	PROFESSIONAL SERVICES	2,500.00	5,300.00	5,300.00
57-70-98	MOTOR POOL	39,156.00	40,204.00	40,502.00
57-70-99	BENEFIT EXPENSE	27,172.00	.00	.00
Total PRODUCTION:		328,722.87	1,180,810.00	1,371,743.00
ADMINISTRATIVE & GENERAL				
57-73-34	ADMINISTRATIVE SERVICES	66,360.00	90,589.00	247,860.00
57-73-59	BAD DEBT EXPENSE	1,556.74	.00	.00
Total ADMINISTRATIVE & GENERAL:		67,916.74	90,589.00	247,860.00
CAPITAL OUTLAY				
57-74-11	SALARIES - START UP	.00	120,000.00	.00
57-74-20	2020 FIBER BOND PRINCIPAL	.00	230,000.00	240,000.00
57-74-23	2020 FIBER BOND INTEREST PAYME	135,185.97	151,113.00	141,713.00
57-74-25	EQUIPMENT LEASE/LOAN	.00	.00	22,000.00
57-74-43	DEPRECIATION	287,387.52	350,000.00	.00
57-74-50	FIBER CONSTRUCTION - PROJECTS	.00	275,000.00	.00
57-74-51	FIBER BUILD - MISC	.00	15,000.00	.00
57-74-55	FIBER CONSTRUCTION-BUILD/LAND	.00	1,000.00	.00
57-74-60	FIBER CONSTRUCTION - VEHICLES	.00	22,000.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total CAPITAL OUTLAY:	422,573.49	1,164,113.00	403,713.00
	FIBER UTILITY FUND Revenue Total:	1,432,049.42	2,085,512.00	2,023,316.00
	FIBER UTILITY FUND Expenditure Total:	819,213.10	2,435,512.00	2,023,316.00
	Total FIBER UTILITY FUND:	612,836.32	350,000.00-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
MOTOR POOL FUND				
MISCELLANEOUS REVENUE				
61-36-20	ENTERPRISE FUND - FUNDS FOR VE	73,688.00	.00	.00
61-36-21	GENER FUND - FUNDS FOR VEHICLE	164,194.00	6,000.00	.00
61-36-30	INSURANCE REIMBURSEMENT	10,078.27	5,000.00	.00
61-36-50	SOLD VEHICLES - MOTOR POOL	.00	5,000.00	.00
61-36-92	CAPITAL IMPROVEMENT FUNDS	.00	185,000.00	.00
Total MISCELLANEOUS REVENUE:		247,960.27	201,000.00	.00
FUND REVENUE				
61-38-10	GENERAL FUND	334,116.00	411,504.00	385,029.00
61-38-51	WATER FUND	75,588.00	84,794.00	78,817.00
61-38-52	SEWER FUND	73,056.00	81,792.00	78,158.00
61-38-53	ELECTRIC FUND	80,784.00	68,105.00	68,218.00
61-38-60	SOLID WASTE	9,996.00	10,000.00	10,000.00
61-38-65	P.I. FUND	58,584.00	69,794.00	63,817.00
61-38-67	STORM DRAIN	12,552.00	12,724.00	11,780.00
61-38-68	FIBER	39,156.00	40,204.00	40,502.00
Total FUND REVENUE:		683,832.00	778,917.00	736,321.00
INTERNAL SERVICE EXPENDITURES				
61-80-11	SALARIES	36,283.59	35,880.00	35,880.00
61-80-13	EMPLOYEE BENEFITS	3,192.89	3,044.00	3,023.00
61-80-27	MOTOR POOL- PW\STORM\ENGINEER	21,075.38	41,800.00	49,350.00
61-80-28	MOTOR POOL--POLICE DEPARTMENT	62,283.93	79,800.00	85,000.00
61-80-29	MOTOR POOL--FIRE DEPARTMENT	5,334.30	20,000.00	12,000.00
61-80-31	MOTOR POOL CITY STREET DEPT	26,267.01	30,000.00	30,000.00
61-80-32	MOTOR POOL - PARKS\REC\C\CEMETER	47,204.37	66,000.00	65,000.00
61-80-34	MOTOR POOL- WATER\PI	17,748.38	30,000.00	27,000.00
61-80-35	MOTOR POOL--SEWER DEPARTMENT	7,605.71	18,400.00	18,000.00
61-80-36	MOTOR POOL- POWER\IELEC DEPT.	40,596.46	34,000.00	35,000.00
61-80-38	MOTOR POOL--AMBULANCE	3,257.40	8,000.00	6,000.00
61-80-39	MOTOR POOL - FIBER DEPT	22,646.16	34,000.00	33,000.00
61-80-40	DIESEL FUEL PURCHASED	.00	60,000.00	40,000.00
61-80-41	MISC MATERIALS/REPAIR/DIESEL F	34,578.13	15,000.00	20,966.00
61-80-42	VEHICLE ALLOWANCE	3,535.74	1,000.00	1,000.00
61-80-43	CAR WASH FLEET PROGRAM	6,985.00	9,200.00	10,000.00
61-80-51	AUTO INSURANCE	49,273.95	83,000.00	81,999.00
61-80-52	BACK HOES/LOADER- LEASE	2,599.90	60,560.00	61,060.00
61-80-53	NEW EQUIPMENT/LEASE TRUCKS	84,561.91	157,699.00	122,043.00
61-80-54	DEPRECIATION	236,103.88	275,000.00	.00
61-80-56	AMORTIZATION EXPENSE	42,398.00	.00	.00
61-80-63	INTEREST EXPENSE	2,407.00	.00	.00
61-80-74	PURCHASE OF NEW TRUCK	6,350.00	185,000.00	.00
61-80-77	MOTOR POOL RESERVE FUND	.00	7,534.00	.00
Total INTERNAL SERVICE EXPENDITURES:		762,289.09	1,254,917.00	736,321.00
MOTOR POOL FUND Revenue Total:		931,792.27	979,917.00	736,321.00
MOTOR POOL FUND Expenditure Total:		762,289.09	1,254,917.00	736,321.00
Total MOTOR POOL FUND:		169,503.18	275,000.00-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
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Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2025-26 Future year Budget
PERPETUAL CARE TRUST FUND				
CHARGES FOR SERVICES				
74-34-82	PERPETUAL CARE	1,629.60	1,000.00	1,000.00
Total CHARGES FOR SERVICES:		1,629.60	1,000.00	1,000.00
MISCELLANEOUS REVENUE				
74-36-10	INTEREST EARNED	4,340.43	3,000.00	3,000.00
Total MISCELLANEOUS REVENUE:		4,340.43	3,000.00	3,000.00
PERPETUAL CARE TRUST FUND Revenue Total:		5,970.03	4,000.00	4,000.00
Total PERPETUAL CARE TRUST FUND:		5,970.03	4,000.00	4,000.00
Grand Totals:		22,715,631.20	1,359,354.00-	8,332,783.00