ORDINANCE NO. O-35-2025

AN ORDINANCE OF EAGLE MOUNTAIN CITY, UTAH, ADOPTING THE EAGLE MOUNTAIN CITY FISCAL YEAR 2025-2026 ANNUAL BUDGET TOTALING $119,105,860 AND THE CERTIFIED TAX RATE

PREAMBLE

WHEREAS, the City Council of Eagle Mountain City finds that it is in the public interest to adopt an annual budget for operations, debt amortization, and capital outlay to define more accurately revenue projections, capital projects and to authorize necessary expenditures.

BE IT ORDAINED by the City Council of Eagle Mountain City, Utah:

1. The City Council finds that all required notices have been given and that a public hearing has been conducted on June 3, 2025 and June 17, 2025, where public comment was received and considered, and that the Council may consider and adopt the Fiscal Year 2025-2026 budget.

2. "BUDGET YEAR" means the 2025-2026 fiscal year for which this budget is made, unless the context of the Ordinance requires otherwise.

3. "FISCAL YEAR" means that year which begins on the first day of July 2025 and ends on the last day of June 2026.

4. APPROPRIATIONS. The Municipal Budget (the "Budget") for Eagle Mountain City for the fiscal year is hereby adopted as set forth on Exhibit A and incorporated as though fully set forth herein. From the effective date of this Ordinance, the several amounts stated in Exhibit A expenditures are appropriated for expenditures within each fund and department enumerated in the budget.

5. ANTICIPATED REVENUES. The stated anticipated revenues include revenue from all sources, including grants and loans, except such revenues as derived from Revenue Bonds and Special Improvement District Bonds funding, and shall be classified in accordance with the chart of accounts of the municipality.

6. FUND BALANCE. The fund balance for each fund shall be available for emergency appropriation by the City Council.

7. ANTICIPATED SURPLUS FROM MUNICIPAL UTILITY OR ENTERPRISE FUNDS. The anticipated revenue and proposed expenditures of each utility or other public service enterprise owned or operated by the City is stated in a separate section of the budget; and as to each such utility, anticipated surplus, if legally available for general purposes and to the

as to each such utility, anticipated surplus, if legally available for general purposes and to the extent such surplus is to be used to support budget operations, is stated as an item of revenue in the budget.

8. APPROVAL OF EXPENDITURES. The Mayor shall be the Budget Officer and have charge of the administration of the financial affairs of the City and to that end shall supervise and be responsible for the disbursement of all monies and have control over all expenditures to ensure that the appropriations to each department and fund are not exceeded. He shall exercise financial budgetary control over each office, department, and agency and shall cause separate accounts to be kept for the items of appropriation contained in the budget.

9. COMPLIANCE WITH STATE STATUTE. The Budget Officer is hereby directed to file a certified copy of the adopted budget with the Utah State Auditor's Office 30 days from adoption of this ordinance. This Ordinance shall be forwarded to the County Auditor and the State Tax Commission in accordance with UCA 59-2-913 and 59-2-920, and the Mayor is authorized to execute the Certified Tax Rate Resolution provided by the State Tax Commission with a rate of 0.000534%.

10. ADOPTION & EFFECTIVE DATE. This Ordinance adopting the budget of Eagle Mountain City for 2025-2026 is hereby adopted on June 17, 2025, and effective for the fiscal year 2025-2026.

ENACTED this 17th day of June, 2025.

EAGLE MOUNTAIN CITY, UTAH

Tom Westmoreland, Mayor

ATTEST:

Gina L. Olsen

Gina L. Olsen, CMC
City Recorder

EAGLE MOUNTAIN
1996
CORPORATE SEAL

CERTIFICATION

The above Ordinance was adopted by the City Council of Eagle Mountain City, Utah on this 17th day of June, 2025.

Those voting yes:	Those voting no:	Those excused:	Those abstaining:
☑ Donna Burnham	☐ Donna Burnham	☐ Donna Burnham	☐ Donna Burnham
☑ Melissa Clark	☐ Melissa Clark	☐ Melissa Clark	☐ Melissa Clark
☑ Jared Gray	☐ Jared Gray	☐ Jared Gray	☐ Jared Gray
☑ Rich Wood	☐ Rich Wood	☐ Rich Wood	☐ Rich Wood
☑ Brett Wright	☐ Brett Wright	☐ Brett Wright	☐ Brett Wright

EAGLE MOUNTAIN 1996 CORPORATE SEAL

Gina L. Olsen

Gina L. Olsen, CMC
City Recorder

Posted on 8/21/25 by WM.

Exhibit A

General Ledger

Original Adopted Budget

Fiscal Year 2026

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
10	**General Fund**			
	Revenue			
10-00-31116-0000	Property Taxes	$ 2,471,816.36	$ 2,635,256.00	$ 2,839,998.00
10-00-31121-0000	Property Taxes (Delinquent and Prior Year)	$ 89,571.19	$ 70,000.00	$ 105,000.00
10-00-31122-0000	Penalties/Interest Property Tx	$ 2,396.28	$ 1,000.00	$ 1,500.00
10-00-31165-0000	UT Library and Technology Grant	$ 9,702.00	$ -	$ -
10-00-31300-0000	Sales and Use Taxes - General	$ 11,122,408.10	$ 12,049,802.00	$ 13,458,726.00
10-00-31320-0000	Transient Room Tax	$ 5,231.84	$ 5,700.00	$ 6,200.00
10-00-31330-0000	Public Transit Tax	$ 220,226.19	$ 420,000.00	$ 472,982.00
10-00-31350-0000	Transportation Tax	$ 1,002,714.86	$ 1,036,558.00	$ 1,189,213.00
10-00-31415-0000	Municipal Energy Tax	$ 5,002,417.47	$ 4,678,798.00	$ 7,726,283.00
10-00-31420-0000	Motor Vehicle Fee-In-Lieu	$ 180,010.65	$ 210,000.00	$ 210,000.00
10-00-32100-0000	Licenses - Business	$ 38,640.24	$ 32,000.00	$ 48,935.00
10-00-32214-0000	Permits - Sign	$ 650.00	$ -	$ -
10-00-32220-0000	Permits - Conditional Use	$ 10,907.00	$ 3,500.00	$ 10,000.00
10-00-32311-0000	Bldg Permits - Building	$ 3,173,219.80	$ 3,285,000.00	$ 1,534,429.00
10-00-32316-0000	Bldg Permits - Grading & Excavating	$ 40,849.00	$ 24,000.00	$ 40,000.00
10-00-32320-0000	Bldg Permits - Surcharge	$ -	$ 3,500.00	$ 1,800.00
10-00-32330-0000	Bldg Permit-Temp Pwr Inspction	$ 105,000.00	$ 120,000.00	$ 90,000.00
10-00-33101-0000	Eco Dev - Golf Sponsorship	$ 3,934.50	$ 10,000.00	$ 15,000.00
10-00-33400-0000	Misc. Grant Revenue	$ 10,705.00	$ 7,500.00	$ -
10-00-33447-0000	EMP Grant	$ 15,000.00	$ 15,000.00	$ -
10-00-33448-0000	CLEF Grant	$ -	$ -	$ 15,000.00
10-00-33457-0000	Grant - Library	$ 250.00	$ -	$ -
10-00-33460-0000	Class BC@ Road Fund Allotment	$ 2,586,283.77	$ 2,551,500.00	$ 3,154,287.00
10-00-33470-0000	Telecommunication Tax	$ 120,438.99	$ 115,000.00	$ 120,000.00
10-00-33480-0000	State Liquor Fund Allotment	$ 33,192.35	$ 33,000.00	$ 35,000.00
10-00-34121-0000	Process Fees - Recording of Legal Documents	$ 2,881.78	$ 5,000.00	$ 8,000.00
10-00-34218-0000	Bldg Fees - Subdivision Inspection Fees	$ 928,063.73	$ 450,000.00	$ 550,000.00
10-00-34330-0000	Fire Services	$ 33,112.95	$ 24,000.00	$ 27,500.00
10-00-34331-0000	Sheriff's Service	$ 67,500.00	$ 67,500.00	$ 90,000.00
10-00-34411-0000	Road Surface Treatment Fees	$ 319,097.42	$ 150,000.00	$ -
10-00-34512-0000	Bldg Permit - Plan Check	$ 1,157,580.43	$ 850,000.00	$ 672,750.00
10-00-34513-0000	Plan Check Solar/Commercial	$ 267,120.28	$ 100,000.00	$ 75,000.00
10-00-34514-0000	Site Plan Review Fees	$ -	$ -	$ 50,000.00
10-00-34515-0000	Dev Fee - Plat Fees	$ 351,351.00	$ 350,000.00	$ 300,000.00
10-00-34516-0000	Dev Fee - Zoning and Subdivision	$ 6,020.32	$ -	$ 6,000.00
10-00-34555-0000	Banked Water Transfer Fee	$ 754.00	$ -	$ -
10-00-34610-0000	Pony Express Days Sponsorships	$ -	$ 2,000.00	$ -
10-00-34612-0000	Pony Express Days Rev Tickets	$ 48,583.03	$ 25,000.00	$ 50,000.00
10-00-34627-0000	Vendor Booth	$ 5,450.00	$ 5,000.00	$ 5,000.00
10-00-34628-0000	Food Vendor Booth	$ 450.00	$ -	$ -
10-00-34665-0000	EM City Merchandise	$ 656.09	$ 500.00	$ 500.00
10-00-34671-0000	Miss EM Pageant Revenue	$ 2,248.00	$ 1,500.00	$ 1,500.00
10-00-34680-0000	Miscellaneous Events Revenue	$ 540.95	$ -	$ -
10-00-34711-0000	Rec Fees - Youth Sports	$ 118,096.90	$ 110,000.00	$ 125,000.00

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
10-00-34712-0000	Rec Fees - Adult Sports	$ 9,005.00	$ 5,000.00	$ 10,000.00
10-00-34731-0000	Use Fees - Parks and Public Pr	$ 11,539.00	$ 6,000.00	$ 12,000.00
10-00-34910-0000	Services - Copies & Postage	$ 68.25	$ -	$ -
10-00-35020-0000	Damage to Propery-Reimb	$ 3,200.00	$ -	$ -
10-00-35610-0000	Code Enforcement Fines	$ 2,150.00	$ 1,500.00	$ 6,000.00
10-00-35710-0000	Cell Tower Lease	$ 6,000.00	$ 6,000.00	$ 6,000.00
10-00-36010-0000	Library - Fees	$ 7,009.34	$ 5,000.00	$ 7,500.00
10-00-36030-0000	Revenue from Collections	$ -	$ 500.00	$ 500.00
10-00-36080-0000	NSF Fee	$ 10,625.00	$ 8,500.00	$ 11,700.00
10-00-37010-0000	Interest Earnings	$ 1,667,080.45	$ 250,000.00	$ 500,000.00
10-00-37020-0000	Sale of Assets	$ 654.40	$ -	$ -
10-00-37029-0000	Gain on Sale of Assets	$ 409.00	$ -	$ -
10-00-37090-0000	Other Miscellaneous	$ 9,864.57	$ 45,000.00	$ 15,000.00
10-00-37142-0000	Insurance Reimbursements	$ 257,172.46	$ -	$ -
10-00-37151-0000	Due From Water (Admin Charge)	$ 1,008,134.04	$ 1,221,989.00	$ -
10-00-37152-0000	Due From Sewer (Admin Charge)	$ 1,008,134.04	$ 1,026,110.00	$ -
10-00-37157-0000	Due From Solid Waste (Admin Ch	$ 116,637.00	$ 155,540.00	$ -
10-00-37159-0000	Due From Storm Drain (Admin Ch	$ 115,854.96	$ 157,468.00	$ -
10-00-37172-0000	Due From AA 2013-1 (Admin Chrg	$ -	$ 5,000.00	$ 5,000.00
10-00-38180-0000	Due From RDA	$ 176,116.99	$ 215,278.00	$ 22,917.00
10-00-39320-0000	Library - Donation - Fundraisi	$ 560.01	$ -	$ -
10-00-39365-0000	Senior Meals - MAG Reimb.	$ 2,687.60	$ -	$ 2,500.00
10-00-39700-0000	Contributions Private Sources	$ 127,400.00	$ -	$ -
10-00-39725-0000	Developer Cont-Street Lights	$ 935,324.03	$ 900,000.00	$ 1,000,000.00
10-00-39920-0000	Use of Fund Reserves	$ -	$ 3,363,368.00	$ -
10-00-39990-0000	Right of Use Lease Proceeds	$ 762,718.95	$ -	$ -
	Revenue	**$ 35,793,417.56**	**$ 36,819,867.00**	**$ 34,634,720.00**
	Expense			
41100	**Legislative**			
10-11-41100-1111	Salaries - Full-Time Permanent	$ -	$ -	$ 168,095.00
10-11-41100-1112	Salaries - Part-Time Permanent	$ 78,000.00	$ 94,150.00	$ 90,955.00
10-11-41100-1300	Employee Benefits (401K & 457)	$ -	$ -	$ 10,390.00
10-11-41100-1321	Clothing Allowance	$ 500.00	$ -	$ 170.00
10-11-41100-1511	FICA	$ 5,068.50	$ 5,838.00	$ 5,640.00
10-11-41100-1512	Medicare	$ 1,185.40	$ 1,368.00	$ 3,759.00
10-11-41100-1521	Retirement	$ 2,803.44	$ 3,196.00	$ 29,008.00
10-11-41100-1531	State Insurance Fund	$ 3,017.63	$ 1,708.00	$ 1,841.00
10-11-41100-1541	Health Insurance	$ -	$ -	$ 8,252.00
10-11-41100-1545	Dental Insurance	$ -	$ -	$ 2,609.00
10-11-41100-1548	Vision Insurance	$ -	$ -	$ 427.00
10-11-41100-1561	Long Term Disability	$ -	$ -	$ 828.00
10-11-41100-2121	Dues & Memberships	$ 289.32	$ -	$ 1,300.00
10-11-41100-2321	Travel & Training	$ 3,756.68	$ 7,675.00	$ 24,654.00
10-11-41100-2369	Meetings	$ 7,580.89	$ 9,000.00	$ 10,200.00
10-11-41100-2411	Office Expense & Supplies	$ 2,142.56	$ 500.00	$ 500.00
10-11-41100-4530	Administrative Cost	$ -	$ -	$ (102,577.00)
10-11-41100-4531	Professional & Technical Servi	$ 99,999.63	$ 132,000.00	$ 162,000.00
10-11-41100-5003	Special Projects	$ 2,107.88	$ 65,000.00	$ 50,000.00
41100	**Legislative**	**$ 206,451.93**	**$ 320,435.00**	**$ 468,051.00**
41110	**City Recorder's Office**			
10-11-41110-1111	Salaries - Full-Time Permanent	$ 375,533.90	$ 420,354.00	$ 285,961.00

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
10-11-41110-1112	Salaries - Part-Time Permanent	$ 55,478.69	$ 72,099.00	$ 31,450.00
10-11-41110-1211	Overtime	$ 601.16	$ 1,000.00	$ 1,000.00
10-11-41110-1242	Car Allowance	$ 750.00	$ -	$ -
10-11-41110-1300	Employee Benefits (401K & 457)	$ 18,395.92	$ 22,369.00	$ 13,785.00
10-11-41110-1321	Clothing Allowance	$ 1,300.00	$ 938.00	$ 500.00
10-11-41110-1511	FICA	$ 3,512.79	$ 4,472.00	$ 1,950.00
10-11-41110-1512	Medicare	$ 6,366.07	$ 7,142.00	$ 4,604.00
10-11-41110-1521	Retirement	$ 62,233.66	$ 69,413.00	$ 44,314.00
10-11-41110-1531	State Insurance Fund	$ 238.61	$ 1,308.00	$ 379.00
10-11-41110-1541	Health Insurance	$ 48,657.22	$ 51,704.00	$ 44,599.00
10-11-41110-1545	Dental Insurance	$ 5,297.55	$ 4,687.00	$ 2,394.00
10-11-41110-1548	Vision Insurance	$ 948.16	$ 814.00	$ 407.00
10-11-41110-1561	Long Term Disability	$ 1,783.97	$ 2,275.00	$ 1,063.00
10-11-41110-2121	Dues & Memberships	$ 1,452.50	$ 2,000.00	$ 2,425.00
10-11-41110-2211	Public Notices	$ -	$ 2,000.00	$ 2,000.00
10-11-41110-2321	Travel & Training	$ 1,545.77	$ 13,000.00	$ 10,800.00
10-11-41110-2369	Meetings	$ 287.04	$ 600.00	$ 600.00
10-11-41110-2411	Office Expense & Supplies	$ 8.99	$ -	$ 4,000.00
10-11-41110-4138	Property Taxes	$ 235.90	$ 4,000.00	$ 4,000.00
10-11-41110-4139	Recording Fees	$ 2,371.45	$ 7,000.00	$ 8,000.00
10-11-41110-4261	Computer Software & Maint.	$ -	$ 22,000.00	$ 22,200.00
10-11-41110-4530	Administrative Cost	$ -	$ -	$ (146,751.00)
10-11-41110-4531	Professional & Technical Servi	$ 18,976.10	$ 19,000.00	$ 19,000.00
10-11-41110-4532	Record Transcription Services	$ -	$ 2,000.00	$ 2,000.00
10-11-41110-4950	Elections	$ 108,193.31	$ 500.00	$ 150,000.00
10-11-41110-5010	Risk Management	$ -	$ 7,345.00	$ 8,500.00
10-11-41110-7411	Office Equipment	$ -	$ 8,000.00	$ -
41110	**City Recorder's Office**	**$ 714,168.76**	**$ 746,020.00**	**$ 519,180.00**
41220	**Attorney**			
10-11-41220-1111	Salaries - Full-Time Permanent	$ 134,000.03	$ 142,872.00	$ 151,278.00
10-11-41220-1112	Salaries - Part-Time Permanent	$ 7,993.75	$ 16,240.00	$ -
10-11-41220-1113	Salaries - Temporary Employees	$ -	$ -	$ 16,080.00
10-11-41220-1211	Overtime	$ 9.38	$ -	$ -
10-11-41220-1300	Employee Benefits (401K & 457)	$ 8,288.96	$ 8,859.00	$ 9,380.00
10-11-41220-1321	Clothing Allowance	$ 200.00	$ 100.00	$ 100.00
10-11-41220-1511	FICA	$ 496.19	$ 1,007.00	$ 997.00
10-11-41220-1512	Medicare	$ 2,061.95	$ 2,308.00	$ 2,428.00
10-11-41220-1521	Retirement	$ 24,024.48	$ 24,246.00	$ 24,160.00
10-11-41220-1531	State Insurance Fund	$ 38.50	$ 191.00	$ 200.00
10-11-41220-1541	Health Insurance	$ 17,658.63	$ 17,124.00	$ 17,849.00
10-11-41220-1545	Dental Insurance	$ 1,447.32	$ 1,535.00	$ 1,535.00
10-11-41220-1548	Vision Insurance	$ 250.32	$ 251.00	$ 251.00
10-11-41220-1561	Long Term Disability	$ 597.46	$ 648.00	$ 717.00
10-11-41220-2121	Dues & Memberships	$ 667.00	$ 2,700.00	$ 2,700.00
10-11-41220-2321	Travel & Training	$ 3,298.18	$ 5,000.00	$ 5,000.00
10-11-41220-2369	Meetings	$ 68.07	$ 300.00	$ 300.00
10-11-41220-4121	Attorney Fees	$ 22,732.75	$ 75,000.00	$ 75,000.00
10-11-41220-4530	Administrative Cost	$ -	$ -	$ (88,875.00)
10-11-41220-4531	Professional & Technical Servi	$ 6,251.27	$ 14,400.00	$ 14,550.00
41220	**Attorney**	**$ 230,084.24**	**$ 312,781.00**	**$ 233,650.00**
41310	**Executive**			

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
10-11-41310-1111	Salaries - Full-Time Permanent	$ 631,950.02	$ 801,491.00	$ 891,727.00
10-11-41310-1112	Salaries - Part-Time Permanent	$ 38,254.00	$ 11,044.00	$ 12,864.00
10-11-41310-1211	Overtime	$ 583.70	$ 2,000.00	$ 2,000.00
10-11-41310-1242	Car Allowance	$ 17,000.00	$ 13,200.00	$ 22,800.00
10-11-41310-1300	Employee Benefits (401K & 457)	$ 36,082.30	$ 49,426.00	$ 55,210.00
10-11-41310-1321	Clothing Allowance	$ 1,320.00	$ 868.00	$ 675.00
10-11-41310-1511	FICA	$ 1,252.53	$ 686.00	$ 798.00
10-11-41310-1512	Medicare	$ 9,933.98	$ 11,789.00	$ 13,122.00
10-11-41310-1521	Retirement	$ 100,494.12	$ 130,142.00	$ 138,455.00
10-11-41310-1531	State Insurance Fund	$ 1,531.91	$ 6,496.00	$ 3,104.00
10-11-41310-1541	Health Insurance	$ 74,088.66	$ 92,746.00	$ 73,979.00
10-11-41310-1545	Dental Insurance	$ 7,651.43	$ 9,446.00	$ 7,785.00
10-11-41310-1548	Vision Insurance	$ 1,331.82	$ 1,555.00	$ 1,298.00
10-11-41310-1561	Long Term Disability	$ 2,817.32	$ 3,727.00	$ 3,897.00
10-11-41310-2121	Dues & Memberships	$ 46,709.60	$ 70,288.00	$ 81,325.00
10-11-41310-2321	Travel & Training	$ 19,543.33	$ 25,275.00	$ 27,650.00
10-11-41310-2369	Meetings	$ 857.50	$ 1,000.00	$ 1,000.00
10-11-41310-2411	Office Expense & Supplies	$ -	$ -	$ 500.00
10-11-41310-2513	Equipment Materials & Supplies	$ 5,660.18	$ -	$ 500.00
10-11-41310-4530	Administrative Cost	$ -	$ -	$ (382,260.00)
10-11-41310-5003	Special Projects	$ 951.81	$ 38,488.00	$ 11,000.00
10-11-41310-9154	Due To Fleet Fund	$ 26,580.00	$ 25,700.00	$ -
41310	**Executive**	**$ 1,024,594.21**	**$ 1,295,367.00**	**$ 967,429.00**
41410	**Finance**			
10-11-41410-1111	Salaries - Full-Time Permanent	$ 357,266.30	$ 503,426.00	$ 693,462.00
10-11-41410-1112	Salaries - Part-Time Permanent	$ -	$ 91,529.00	$ 48,516.00
10-11-41410-1211	Overtime	$ 1,028.91	$ 1,500.00	$ 1,500.00
10-11-41410-1300	Employee Benefits (401K & 457)	$ 19,384.51	$ 30,663.00	$ 31,206.00
10-11-41410-1321	Clothing Allowance	$ 1,000.00	$ 950.00	$ 1,020.00
10-11-41410-1511	FICA	$ -	$ 5,677.00	$ 3,009.00
10-11-41410-1512	Medicare	$ 5,575.82	$ 8,503.00	$ 10,766.00
10-11-41410-1521	Retirement	$ 59,374.54	$ 77,425.00	$ 106,875.00
10-11-41410-1531	State Insurance Fund	$ 177.07	$ 705.00	$ 2,044.00
10-11-41410-1541	Health Insurance	$ 85,852.25	$ 115,743.00	$ 153,205.00
10-11-41410-1545	Dental Insurance	$ 6,942.29	$ 9,978.00	$ 12,988.00
10-11-41410-1548	Vision Insurance	$ 1,201.97	$ 1,632.00	$ 2,133.00
10-11-41410-1561	Long Term Disability	$ 1,857.78	$ 2,425.00	$ 3,679.00
10-11-41410-2121	Dues & Memberships	$ 452.63	$ 1,049.00	$ 1,829.00
10-11-41410-2321	Travel & Training	$ 4,153.98	$ 12,650.00	$ 15,250.00
10-11-41410-2369	Meetings	$ 185.14	$ 500.00	$ 600.00
10-11-41410-2411	Office Expense & Supplies	$ 873.72	$ 28,000.00	$ 30,600.00
10-11-41410-2513	Equipment Materials & Supplies	$ 44.43	$ -	$ 1,500.00
10-11-41410-4140	Banking Fees	$ 54,214.57	$ 60,000.00	$ 61,200.00
10-11-41410-4261	Computer Software & Maint.	$ -	$ 81,330.00	$ 115,237.00
10-11-41410-4530	Administrative Cost	$ -	$ -	$ (752,786.00)
10-11-41410-4531	Professional & Technical Servi	$ 45,430.64	$ 49,335.00	$ 44,470.00
10-11-41410-6101	CDBG Federal Grant	$ -	$ 75,000.00	$ -
10-11-41410-6110	Contractual Agreements	$ -	$ -	$ 27,600.00
10-11-41410-9701	Fraud Loss	$ 3,401.53	$ -	$ -
41410	**Finance**	**$ 648,418.08**	**$ 1,158,020.00**	**$ 615,903.00**
41710	**Engineering**			

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
10-11-41710-1111	Salaries - Full-Time Permanent	$ 611,769.78	$ 849,765.00	$ 797,123.00
10-11-41710-1211	Overtime	$ 5,441.28	$ 3,500.00	$ 4,000.00
10-11-41710-1300	Employee Benefits (401K & 457)	$ 31,398.93	$ 49,502.00	$ 46,895.00
10-11-41710-1321	Clothing Allowance	$ 3,400.00	$ 2,850.00	$ 2,450.00
10-11-41710-1512	Medicare	$ 9,161.31	$ 12,328.00	$ 11,564.00
10-11-41710-1521	Retirement	$ 104,267.55	$ 138,021.00	$ 119,278.00
10-11-41710-1531	State Insurance Fund	$ 4,880.63	$ 11,661.00	$ 12,588.00
10-11-41710-1541	Health Insurance	$ 117,004.96	$ 168,718.00	$ 146,729.00
10-11-41710-1545	Dental Insurance	$ 7,902.30	$ 12,773.00	$ 11,914.00
10-11-41710-1548	Vision Insurance	$ 1,394.25	$ 2,113.00	$ 1,957.00
10-11-41710-1561	Long Term Disability	$ 3,089.96	$ 4,802.00	$ 4,055.00
10-11-41710-2121	Dues & Memberships	$ 200.00	$ 2,300.00	$ 1,780.00
10-11-41710-2321	Travel & Training	$ 2,911.50	$ 6,900.00	$ 8,100.00
10-11-41710-2369	Meetings	$ 172.04	$ 500.00	$ 500.00
10-11-41710-2513	Equipment Materials & Supplies	$ 3,353.78	$ 3,500.00	$ 8,850.00
10-11-41710-2523	Blue Stakes Supplies	$ 2,777.30	$ 3,300.00	$ 4,500.00
10-11-41710-4261	Computer Software & Maint.	$ -	$ 51,245.00	$ 2,700.00
10-11-41710-4530	Administrative Cost	$ -	$ -	$ (1,109,968.00)
10-11-41710-4531	Professional & Technical Servi	$ 230,900.50	$ 108,444.00	$ 30,000.00
10-11-41710-9154	Due To Fleet Fund	$ 138,540.00	$ 81,679.00	$ 114,260.00
41710	**Engineering**	**$ 1,278,566.07**	**$ 1,513,901.00**	**$ 219,275.00**
41910	**Economic Development**			
10-18-41910-1111	Salaries - Full-Time Permanent	$ 80,615.43	$ 86,966.00	$ 103,593.00
10-18-41910-1300	Employee Benefits (401K & 457)	$ 3,120.00	$ 3,231.00	$ 3,710.00
10-18-41910-1321	Clothing Allowance	$ 160.00	$ 80.00	$ 90.00
10-18-41910-1512	Medicare	$ 1,213.89	$ 1,262.00	$ 1,503.00
10-18-41910-1521	Retirement	$ 13,001.83	$ 13,211.00	$ 15,539.00
10-18-41910-1531	State Insurance Fund	$ 15.42	$ 1,575.00	$ 1,866.00
10-18-41910-1541	Health Insurance	$ 14,277.20	$ 13,843.00	$ 16,148.00
10-18-41910-1545	Dental Insurance	$ 1,157.88	$ 1,228.00	$ 1,381.00
10-18-41910-1548	Vision Insurance	$ 200.16	$ 201.00	$ 226.00
10-18-41910-1561	Long Term Disability	$ 393.74	$ 408.00	$ 511.00
10-18-41910-2121	Dues & Memberships	$ 21,207.13	$ 21,855.00	$ 27,355.00
10-18-41910-2321	Travel & Training	$ 1,838.80	$ 8,000.00	$ 15,500.00
10-18-41910-2369	Meetings	$ 32.70	$ 1,000.00	$ 1,000.00
10-18-41910-4261	Computer Software & Maint.	$ -	$ 36,000.00	$ -
10-18-41910-4531	Professional & Technical Servi	$ 89,502.98	$ 112,770.00	$ 30,000.00
10-18-41910-5780	Marketing Tools	$ 6,247.44	$ 10,750.00	$ 20,000.00
10-18-41910-6522	Economic Development	$ 10,070.54	$ 15,000.00	$ 15,000.00
10-18-41910-6525	Development Agreements	$ 2,793,893.99	$ 3,462,822.00	$ 5,022,083.00
41910	**Economic Development**	**$ 3,036,949.13**	**$ 3,790,202.00**	**$ 5,275,505.00**
41940	**Recreation**			
10-18-41940-1111	Salaries - Full-Time Permanent	$ 160,940.41	$ 173,826.00	$ 188,949.00
10-18-41940-1112	Salaries - Part-Time Permanent	$ 22,549.25	$ 47,502.00	$ 56,160.00
10-18-41940-1211	Overtime	$ 4,128.25	$ 7,000.00	$ 7,000.00
10-18-41940-1300	Employee Benefits (401K & 457)	$ 10,267.56	$ 10,780.00	$ 11,695.00
10-18-41940-1321	Clothing Allowance	$ 943.75	$ 628.00	$ 633.00
10-18-41940-1511	FICA	$ 1,398.05	$ 2,946.00	$ 3,500.00
10-18-41940-1512	Medicare	$ 2,783.74	$ 3,212.00	$ 3,561.00
10-18-41940-1521	Retirement	$ 28,922.70	$ 28,653.00	$ 29,675.00
10-18-41940-1531	State Insurance Fund	$ 2,617.37	$ 3,964.00	$ 4,334.00

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
10-18-41940-1541	Health Insurance	$ 42,479.17	$ 47,640.00	$ 45,172.00
10-18-41940-1545	Dental Insurance	$ 3,250.07	$ 3,630.00	$ 3,707.00
10-18-41940-1548	Vision Insurance	$ 574.99	$ 603.00	$ 616.00
10-18-41940-1561	Long Term Disability	$ 891.77	$ 900.00	$ 1,067.00
10-18-41940-2121	Dues & Memberships	$ 175.00	$ 800.00	$ 820.00
10-18-41940-2321	Travel & Training	$ 1,378.88	$ 7,500.00	$ 7,500.00
10-18-41940-2513	Equipment Materials & Supplies	$ 4,714.43	$ 6,000.00	$ 6,000.00
10-18-41940-4261	Computer Software & Maint.	$ -	$ -	$ 2,000.00
10-18-41940-4531	Professional & Technical Servi	$ 2,240.00	$ 3,240.00	$ 1,240.00
10-18-41940-4811	Equipment Rental/Lease	$ -	$ -	$ 5,000.00
10-18-41940-5711	Youth Sports	$ 98,280.04	$ 104,000.00	$ 114,000.00
10-18-41940-5712	Adult Sports	$ 7,643.02	$ 16,800.00	$ 16,800.00
10-18-41940-7410	Equipment	$ -	$ 7,500.00	$ -
10-18-41940-9154	Due To Fleet Fund	$ 78,261.00	$ 20,928.00	$ 36,579.00
41940	**Recreation**	**$ 474,439.45**	**$ 498,052.00**	**$ 546,008.00**
41990	**Special Events**			
10-18-41990-1111	Salaries - Full-Time Permanent	$ 158,492.22	$ 164,933.00	$ 172,198.00
10-18-41990-1112	Salaries - Part-Time Permanent	$ 2,325.42	$ -	$ -
10-18-41990-1211	Overtime	$ 23,944.44	$ 15,000.00	$ 15,000.00
10-18-41990-1300	Employee Benefits (401K & 457)	$ 6,386.72	$ 6,271.00	$ 6,447.00
10-18-41990-1321	Clothing Allowance	$ 1,364.50	$ 914.00	$ 919.00
10-18-41990-1511	FICA	$ 144.16	$ -	$ -
10-18-41990-1512	Medicare	$ 2,717.73	$ 2,394.00	$ 2,499.00
10-18-41990-1521	Retirement	$ 28,848.28	$ 25,176.00	$ 25,928.00
10-18-41990-1531	State Insurance Fund	$ 1,816.68	$ 2,944.00	$ 3,016.00
10-18-41990-1541	Health Insurance	$ 42,223.95	$ 42,783.00	$ 39,170.00
10-18-41990-1545	Dental Insurance	$ 2,865.85	$ 3,160.00	$ 2,561.00
10-18-41990-1548	Vision Insurance	$ 496.51	$ 518.00	$ 436.00
10-18-41990-1561	Long Term Disability	$ 843.62	$ 880.00	$ 1,001.00
10-18-41990-2121	Dues & Memberships	$ 1,196.00	$ -	$ -
10-18-41990-2321	Travel & Training	$ 681.00	$ 7,000.00	$ 7,000.00
10-18-41990-2369	Meetings	$ -	$ -	$ 1,500.00
10-18-41990-2513	Equipment Materials & Supplies	$ 4,514.37	$ 8,000.00	$ 8,350.00
10-18-41990-4531	Professional & Technical Servi	$ -	$ 1,025.00	$ 1,025.00
10-18-41990-5850	Veterans Board	$ -	$ 2,100.00	$ 2,100.00
10-18-41990-5851	Youth Council	$ 1,000.00	$ 4,200.00	$ 4,200.00
10-18-41990-5852	Senior Council	$ 5,506.07	$ 7,000.00	$ 8,000.00
10-18-41990-5856	Special Events	$ 165,641.86	$ 181,250.00	$ 199,000.00
10-18-41990-5858	Pony Express Days Celebration	$ 48,297.21	$ 51,500.00	$ 60,000.00
10-18-41990-5859	Miss Eagle Mountain Pageant	$ 15,318.37	$ 10,020.00	$ 10,020.00
10-18-41990-7410	Equipment	$ -	$ 47,750.00	$ -
10-18-41990-9154	Due To Fleet Fund	$ 9,609.00	$ 11,919.00	$ 17,465.00
41990	**Special Events**	**$ 524,233.96**	**$ 596,737.00**	**$ 587,835.00**
45800	**Library**			
10-18-45800-1111	Salaries - Full-Time Permanent	$ 246,303.65	$ 292,605.00	$ 309,939.00
10-18-45800-1112	Salaries - Part-Time Permanent	$ 149,726.68	$ 207,549.00	$ 218,319.00
10-18-45800-1211	Overtime	$ 99.86	$ -	$ -
10-18-45800-1300	Employee Benefits (401K & 457)	$ 13,686.45	$ 15,503.00	$ 15,786.00
10-18-45800-1321	Clothing Allowance	$ 3,000.00	$ 1,500.00	$ 1,500.00
10-18-45800-1511	FICA	$ 9,776.32	$ 12,874.00	$ 13,542.00
10-18-45800-1512	Medicare	$ 5,940.44	$ 7,260.00	$ 7,666.00

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
10-18-45800-1521	Retirement	$ 42,238.42	$ 47,317.00	$ 48,154.00
10-18-45800-1531	State Insurance Fund	$ 677.42	$ 604.00	$ 637.00
10-18-45800-1541	Health Insurance	$ 72,555.94	$ 68,791.00	$ 61,802.00
10-18-45800-1545	Dental Insurance	$ 5,720.88	$ 5,407.00	$ 4,731.00
10-18-45800-1548	Vision Insurance	$ 1,001.19	$ 901.00	$ 806.00
10-18-45800-1561	Long Term Disability	$ 1,453.56	$ 1,489.00	$ 1,696.00
10-18-45800-2121	Dues & Memberships	$ 812.95	$ 1,695.00	$ 1,295.00
10-18-45800-2321	Travel & Training	$ 762.25	$ 3,000.00	$ 1,500.00
10-18-45800-2369	Meetings	$ 68.96	$ 600.00	$ 600.00
10-18-45800-2411	Office Expense & Supplies	$ 2,450.63	$ 6,000.00	$ 8,500.00
10-18-45800-2513	Equipment Materials & Supplies	$ 1,321.26	$ 1,550.00	$ 20,550.00
10-18-45800-4211	Computer Network & Data Proces	$ 24,128.35	$ 10,766.00	$ 11,329.00
10-18-45800-4261	Computer Software & Maint.	$ -	$ 13,824.00	$ 20,788.00
10-18-45800-4531	Professional & Technical Servi	$ 13,351.47	$ 14,543.00	$ 16,890.00
10-18-45800-5791	Library Materials & Books	$ 60,877.56	$ 75,000.00	$ 87,500.00
10-18-45800-5795	Grant funded Material/Supplies	$ 6,453.07	$ 15,000.00	$ 15,000.00
10-18-45800-5856	Special Events	$ 4,002.34	$ 9,500.00	$ 7,000.00
10-18-45800-7410	Equipment	$ -	$ 8,000.00	$ -
10-18-45800-7412	Computer Equipment	$ 6,392.16	$ 10,266.00	$ -
10-18-45800-7552	Furniture	$ 639.60	$ 4,000.00	$ 4,000.00
45800	**Library**	**$ 673,441.41**	**$ 835,544.00**	**$ 879,530.00**
41950	**Operations & Facilities**			
10-19-41950-1111	Salaries - Full-Time Permanent	$ 103,066.22	$ 138,747.00	$ 184,039.00
10-19-41950-1112	Salaries - Part-Time Permanent	$ 42,098.40	$ 62,678.00	$ 47,192.00
10-19-41950-1211	Overtime	$ 2,571.23	$ 9,000.00	$ 7,000.00
10-19-41950-1300	Employee Benefits (401K & 457)	$ 5,176.18	$ 7,711.00	$ 10,434.00
10-19-41950-1321	Clothing Allowance	$ 1,790.64	$ 1,050.00	$ 1,300.00
10-19-41950-1511	FICA	$ 2,752.40	$ 3,888.00	$ 2,927.00
10-19-41950-1512	Medicare	$ 2,267.10	$ 2,922.00	$ 3,357.00
10-19-41950-1521	Retirement	$ 17,286.46	$ 22,818.00	$ 28,586.00
10-19-41950-1531	State Insurance Fund	$ 3,033.04	$ 2,423.00	$ 4,073.00
10-19-41950-1541	Health Insurance	$ 24,938.15	$ 38,984.00	$ 43,806.00
10-19-41950-1545	Dental Insurance	$ 1,851.99	$ 3,117.00	$ 3,117.00
10-19-41950-1548	Vision Insurance	$ 328.01	$ 518.00	$ 518.00
10-19-41950-1561	Long Term Disability	$ 528.21	$ 1,057.00	$ 1,184.00
10-19-41950-2321	Travel & Training	$ 105.34	$ 3,500.00	$ 3,500.00
10-19-41950-2513	Equipment Materials & Supplies	$ 18,825.67	$ 30,165.00	$ 27,000.00
10-19-41950-2610	Building & Grounds Maint	$ 94,255.08	$ 80,000.00	$ 80,000.00
10-19-41950-2612	Janitorial-Custdial Supplies	$ 17,568.76	$ 30,000.00	$ 30,000.00
10-19-41950-3111	Utilities	$ 72,570.33	$ 77,334.00	$ 77,334.00
10-19-41950-4261	Computer Software & Maint.	$ -	$ 14,845.00	$ 11,897.00
10-19-41950-4530	Administrative Cost	$ -	$ -	$ (322,918.00)
10-19-41950-4531	Professional & Technical Servi	$ 28,364.45	$ 21,644.00	$ 8,200.00
10-19-41950-6110	Contractual Agreements	$ -	$ 20,700.00	$ -
10-19-41950-6211	Insurance & Surety Bonds	$ 49,543.20	$ 51,835.00	$ 65,000.00
10-19-41950-7211	Building & Bldg Improvements	$ 98,847.18	$ 40,000.00	$ 15,000.00
10-19-41950-7552	Furniture	$ 49,749.18	$ 70,000.00	$ 30,000.00
10-19-41950-9154	Due To Fleet Fund	$ 39,003.00	$ 33,217.00	$ 88,217.00
41950	**Operations & Facilities**	**$ 676,520.22**	**$ 768,153.00**	**$ 450,763.00**
41955	**Information Systems**			
10-19-41955-1111	Salaries - Full-Time Permanent	$ 10,076.83	$ 67,214.00	$ 93,752.00

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
10-19-41955-1300	Employee Benefits (401K & 457)	$ 390.00	$ 3,898.00	$ 5,512.00
10-19-41955-1321	Clothing Allowance	$ 20.00	$ 168.00	$ 110.00
10-19-41955-1512	Medicare	$ 151.79	$ 975.00	$ 1,360.00
10-19-41955-1521	Retirement	$ 1,625.18	$ 11,214.00	$ 13,397.00
10-19-41955-1531	State Insurance Fund	$ 23.07	$ 265.00	$ 306.00
10-19-41955-1541	Health Insurance	$ 1,784.59	$ 16,796.00	$ 21,549.00
10-19-41955-1545	Dental Insurance	$ 144.72	$ 1,369.00	$ 1,689.00
10-19-41955-1548	Vision Insurance	$ 25.08	$ 225.00	$ 277.00
10-19-41955-1561	Long Term Disability	$ 49.25	$ 521.00	$ 490.00
10-19-41955-2121	Dues & Memberships	$ 5.00	$ 200.00	$ 200.00
10-19-41955-2321	Travel & Training	$ -	$ -	$ 760.00
10-19-41955-2411	Office Expense & Supplies	$ -	$ -	$ 200.00
10-19-41955-2513	Equipment Materials & Supplies	$ 4,590.45	$ 7,000.00	$ 8,000.00
10-19-41955-3311	Telecommunication	$ 35,709.16	$ 39,000.00	$ 45,000.00
10-19-41955-3313	Cell Phone	$ 92,525.92	$ 83,640.00	$ 95,000.00
10-19-41955-3315	Internet Service	$ 33,780.10	$ 34,200.00	$ 34,200.00
10-19-41955-4211	Network-Data Process Supplies	$ 12.88	$ -	$ -
10-19-41955-4221	Website Maintenance	$ 11,001.86	$ 25,200.00	$ 53,150.00
10-19-41955-4222	Printer/Copier Maintenance	$ 12,956.85	$ 16,000.00	$ 1,760.00
10-19-41955-4261	Computer Software & Maint.	$ 655,250.12	$ 381,200.00	$ 330,250.00
10-19-41955-4530	Administrative Cost	$ -	$ -	$ (291,695.00)
10-19-41955-4531	Professional & Technical Servi	$ 239,706.88	$ 176,525.00	$ 187,500.00
10-19-41955-7410	Equipment	$ -	$ -	$ 6,050.00
10-19-41955-7412	Computer Equipment	$ 77,700.09	$ 190,950.00	$ 125,000.00
10-19-41955-9999	Right To Use Software Exp	$ 762,718.95	$ -	$ -
41955	**Information Systems**	**$ 1,940,248.77**	**$ 1,056,560.00**	**$ 733,817.00**
41970	**Communications**			
10-19-41970-1111	Salaries - Full-Time Permanent	$ 147,922.18	$ 157,884.00	$ 169,947.00
10-19-41970-1112	Salaries - Part-Time Permanent	$ 39,743.76	$ 30,416.00	$ 32,602.00
10-19-41970-1211	Overtime	$ 580.89	$ 1,000.00	$ 1,000.00
10-19-41970-1300	Employee Benefits (401K & 457)	$ 3,458.18	$ 3,627.00	$ 3,985.00
10-19-41970-1321	Clothing Allowance	$ 800.00	$ 300.00	$ 300.00
10-19-41970-1511	FICA	$ 2,534.20	$ 1,886.00	$ 2,022.00
10-19-41970-1512	Medicare	$ 2,800.75	$ 2,733.00	$ 2,938.00
10-19-41970-1521	Retirement	$ 24,124.43	$ 23,984.00	$ 24,641.00
10-19-41970-1531	State Insurance Fund	$ 161.65	$ 1,907.00	$ 2,012.00
10-19-41970-1541	Health Insurance	$ 27,051.75	$ 30,096.00	$ 31,208.00
10-19-41970-1545	Dental Insurance	$ 1,717.16	$ 2,394.00	$ 2,394.00
10-19-41970-1548	Vision Insurance	$ 302.12	$ 407.00	$ 407.00
10-19-41970-1561	Long Term Disability	$ 774.85	$ 781.00	$ 887.00
10-19-41970-2121	Dues & Memberships	$ 479.00	$ 1,500.00	$ 1,500.00
10-19-41970-2321	Travel & Training	$ -	$ 7,000.00	$ 12,000.00
10-19-41970-2369	Meetings	$ 41.41	$ 300.00	$ 300.00
10-19-41970-2513	Equipment Materials & Supplies	$ -	$ -	$ 2,500.00
10-19-41970-4261	Computer Software & Maint.	$ -	$ 24,402.00	$ 26,842.00
10-19-41970-4530	Administrative Cost	$ -	$ -	$ (103,559.00)
10-19-41970-4531	Professional & Technical Servi	$ 169,210.41	$ 152,600.00	$ 8,100.00
10-19-41970-4541	Printing & Mailing	$ 11,053.51	$ 12,853.00	$ 8,000.00
10-19-41970-5003	Special Projects	$ 595.00	$ 7,147.00	$ 27,500.00
10-19-41970-5005	EM City Merchandise	$ 18,708.68	$ 8,000.00	$ 3,000.00
10-19-41970-7412	Computer Equipment	$ 180.19	$ 2,500.00	$ -
41970	**Communications**	**$ 452,240.12**	**$ 473,717.00**	**$ 260,526.00**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
41980	**Human Resources**			
10-19-41980-1111	Salaries - Full-Time Permanent	$ 96,715.40	$ 159,275.00	$ 234,593.00
10-19-41980-1300	Employee Benefits (401K & 457)	$ 5,977.28	$ 9,876.00	$ 14,472.00
10-19-41980-1321	Clothing Allowance	$ 200.00	$ 200.00	$ 200.00
10-19-41980-1512	Medicare	$ 1,437.03	$ 2,311.00	$ 3,403.00
10-19-41980-1521	Retirement	$ 15,608.41	$ 25,187.00	$ 34,706.00
10-19-41980-1531	State Insurance Fund	$ 38.47	$ 191.00	$ 281.00
10-19-41980-1541	Health Insurance	$ 17,846.45	$ 36,332.00	$ 36,271.00
10-19-41980-1545	Dental Insurance	$ 1,447.32	$ 3,070.00	$ 2,704.00
10-19-41980-1548	Vision Insurance	$ 250.32	$ 502.00	$ 451.00
10-19-41980-1561	Long Term Disability	$ 474.86	$ 1,083.00	$ 1,228.00
10-19-41980-2121	Dues & Memberships	$ 264.00	$ 1,694.00	$ 919.00
10-19-41980-2321	Travel & Training	$ 2,096.12	$ 16,100.00	$ 16,100.00
10-19-41980-2371	Education Assistance	$ 7,500.00	$ 15,000.00	$ 15,000.00
10-19-41980-2377	Wellness Committee	$ 1,943.14	$ 6,500.00	$ 6,500.00
10-19-41980-2378	Safety Award	$ 1,298.11	$ 1,500.00	$ 1,500.00
10-19-41980-2379	Employee Activities	$ 19,730.07	$ 40,000.00	$ 40,000.00
10-19-41980-2411	Office Expense & Supplies	$ 21,764.02	$ -	$ 500.00
10-19-41980-2431	Uniform & Clothing	$ 3,797.50	$ 100.00	$ 2,700.00
10-19-41980-4261	Computer Software & Maint.	$ -	$ 55,000.00	$ 51,000.00
10-19-41980-4530	Administrative Cost	$ -	$ -	$ (142,325.00)
10-19-41980-4531	Professional & Technical Servi	$ 43,006.73	$ 38,938.00	$ 37,841.00
41980	**Human Resources**	**$ 241,395.23**	**$ 412,859.00**	**$ 358,044.00**
42100	**Public Safety**			
10-21-42100-1111	Salaries - Full-Time Permanent	$ 52,668.78	$ 56,811.00	$ 79,691.00
10-21-42100-1112	Salaries - Part-Time Permanent	$ 106,611.04	$ 126,875.00	$ 169,845.00
10-21-42100-1211	Overtime	$ 1,660.66	$ -	$ -
10-21-42100-1300	Employee Benefits (401K & 457)	$ 789.95	$ 3,505.00	$ 2,391.00
10-21-42100-1321	Clothing Allowance	$ 200.00	$ 100.00	$ 100.00
10-21-42100-1511	FICA	$ 6,616.12	$ 7,867.00	$ 10,531.00
10-21-42100-1512	Medicare	$ 2,337.29	$ 2,664.00	$ 3,619.00
10-21-42100-1521	Retirement	$ 3,186.02	$ 2,904.00	$ 3,276.00
10-21-42100-1531	State Insurance Fund	$ 15,072.77	$ 3,326.00	$ 4,496.00
10-21-42100-1541	Health Insurance	$ 16,374.68	$ 17,303.00	$ 17,942.00
10-21-42100-1545	Dental Insurance	$ 1,326.71	$ 1,535.00	$ 1,535.00
10-21-42100-1548	Vision Insurance	$ 229.46	$ 251.00	$ 251.00
10-21-42100-1561	Long Term Disability	$ 274.12	$ 300.00	$ 369.00
10-21-42100-2121	Dues & Memberships	$ -	$ 90.00	$ 90.00
10-21-42100-2321	Travel & Training	$ -	$ 2,600.00	$ 2,600.00
10-21-42100-4410	Animal Control	$ 52,619.00	$ 64,078.00	$ 70,500.00
10-21-42100-4520	Contract Services	$ 5,863,418.32	$ 6,925,582.00	$ 7,846,278.00
10-21-42100-4525	Dispatch Services	$ 260,513.12	$ 408,705.00	$ 505,993.00
10-21-42100-4531	Professional & Technical Servi	$ -	$ -	$ 100.00
10-21-42100-5002	Special Projects	$ 3,175.13	$ 6,000.00	$ 6,000.00
10-21-42100-5230	Emergency Management	$ 2,239.25	$ 4,000.00	$ 4,000.00
10-21-42100-5235	CERT Training	$ 1,957.00	$ 2,000.00	$ 2,000.00
10-21-42100-5859	Rad Women/Kids	$ 3,891.45	$ 9,353.00	$ 6,000.00
10-21-42100-5860	Community Safety/VIPS	$ 464.00	$ 3,000.00	$ 3,000.00
10-21-42100-5861	Communities That Care Program	$ -	$ 7,000.00	$ 7,000.00
10-21-42100-5862	DUI Blitzes w/ Alcohol Tax Fnd	$ -	$ 32,000.00	$ 35,000.00
10-21-42100-7415	Emergency Management Equipment	$ 11,221.64	$ 36,500.00	$ 6,500.00

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
42100	**Public Safety**	**$ 6,406,846.51**	**$ 7,724,349.00**	**$ 8,789,107.00**
42430	**Neighborhood Improvement**			
10-31-42430-1111	Salaries - Full-Time Permanent	$ -	$ 200,841.00	$ 212,014.00
10-31-42430-1300	Employee Benefits (401k & 457)	$ -	$ 12,454.00	$ 13,080.00
10-31-42430-1321	Clothing Allowance	$ -	$ 1,300.00	$ 1,300.00
10-31-42430-1512	Medicare	$ -	$ 2,915.00	$ 3,077.00
10-31-42430-1521	Retirement	$ -	$ 30,985.00	$ 31,357.00
10-31-42430-1531	State Insurance Fund	$ -	$ 2,914.00	$ 3,055.00
10-31-42430-1541	Health Insurance	$ -	$ 41,814.00	$ 43,499.00
10-31-42430-1545	Dental Insurance	$ -	$ 2,370.00	$ 2,795.00
10-31-42430-1548	Vision Insurance	$ -	$ 415.00	$ 481.00
10-31-42430-1561	Long Term Disability	$ -	$ 1,297.00	$ 1,230.00
10-31-42430-2121	Dues & Memberships	$ -	$ 225.00	$ 225.00
10-31-42430-2321	Travel & Training	$ -	$ 500.00	$ 1,000.00
10-31-42430-2369	Meetings	$ -	$ 300.00	$ 300.00
10-31-42430-2411	Office Expense & Supplies	$ -	$ -	$ 300.00
10-31-42430-2513	Equipment Materials & Supplies	$ -	$ 1,500.00	$ 1,500.00
10-31-42430-5002	Special Projects	$ -	$ 30,000.00	$ 20,000.00
10-31-42430-6110	Contractual Agreements	$ -	$ 27,600.00	$ 27,600.00
10-31-42430-7410	Equipment	$ -	$ 5,000.00	$ -
10-31-42430-9154	Due To Fleet Fund	$ -	$ -	$ 36,750.00
42430	**Neighborhood Improvement**	**$ -**	**$ 362,430.00**	**$ 399,563.00**
41800	**Planning & Zoning**			
10-32-41800-1111	Salaries - Full-Time Permanent	$ 624,996.18	$ 545,945.00	$ 519,593.00
10-32-41800-1112	Salaries - Part-Time Permanent	$ 10,931.00	$ 17,605.00	$ 30,338.00
10-32-41800-1113	Salaries - Temporary Employees	$ -	$ 10,493.00	$ -
10-32-41800-1211	Overtime	$ 2,146.68	$ 5,000.00	$ 5,000.00
10-32-41800-1242	Car Allowance	$ 600.00	$ -	$ -
10-32-41800-1300	Employee Benefits (401k & 457)	$ 36,773.04	$ 28,969.00	$ 23,933.00
10-32-41800-1321	Clothing Allowance	$ 3,560.00	$ 517.00	$ 785.00
10-32-41800-1511	FICA	$ 696.32	$ 1,096.00	$ 1,883.00
10-32-41800-1512	Medicare	$ 9,326.56	$ 8,178.00	$ 7,980.00
10-32-41800-1521	Retirement	$ 105,052.99	$ 86,603.00	$ 80,720.00
10-32-41800-1531	State Insurance Fund	$ 3,487.13	$ 2,815.00	$ 991.00
10-32-41800-1541	Health Insurance	$ 122,992.67	$ 108,098.00	$ 104,040.00
10-32-41800-1545	Dental Insurance	$ 8,280.73	$ 8,921.00	$ 8,589.00
10-32-41800-1548	Vision Insurance	$ 1,556.63	$ 1,467.00	$ 1,416.00
10-32-41800-1561	Long Term Disability	$ 3,225.86	$ 2,848.00	$ 2,711.00
10-32-41800-2121	Dues & Memberships	$ 101.00	$ 3,575.00	$ 3,625.00
10-32-41800-2321	Travel & Training	$ 5,290.72	$ 9,900.00	$ 11,675.00
10-32-41800-2322	Planning Commission Meetings	$ 689.62	$ 2,900.00	$ 3,100.00
10-32-41800-2369	Meetings	$ 226.86	$ 600.00	$ 600.00
10-32-41800-2411	Office Expense & Supplies	$ 814.53	$ 9,000.00	$ 17,500.00
10-32-41800-2513	Equipment Materials & Supplies	$ -	$ -	$ 750.00
10-32-41800-4140	Banking Fees	$ 45.00	$ 750.00	$ 1,000.00
10-32-41800-4261	Computer Software & Maint.	$ -	$ 83,868.00	$ 61,771.00
10-32-41800-4531	Professional & Technical Servi	$ 4,198.94	$ 215,379.00	$ 35,860.00
10-32-41800-5001	Misc - Expenses	$ 272.29	$ 300.00	$ 300.00
10-32-41800-5002	Special Projects	$ 40,959.78	$ -	$ 7,500.00
10-32-41800-6110	Contractual Agreements	$ 59,800.00	$ 27,600.00	$ 27,600.00
10-32-41800-6550	Capital - Studies	$ 28,934.50	$ -	$ -

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
10-32-41800-9154	Due To Fleet Fund	$ 38,394.00	$ 61,798.00	$ 27,455.00
41800	**Planning & Zoning**	**$ 1,113,353.03**	**$ 1,244,225.00**	**$ 986,715.00**
42420	**Building Inspections**			
10-33-42420-1111	Salaries - Full-Time Permanent	$ 597,916.23	$ 814,310.00	$ 910,985.00
10-33-42420-1112	Salaries - Part-Time Permanent	$ 4,204.38	$ 26,390.00	$ -
10-33-42420-1116	Salaries - Fast Track	$ 45,200.00	$ -	$ -
10-33-42420-1211	Overtime	$ 12,577.41	$ 10,000.00	$ 10,000.00
10-33-42420-1242	Car Allowance	$ 400.00	$ -	$ -
10-33-42420-1300	Employee Benefits (401K & 457)	$ 38,556.38	$ 45,826.00	$ 54,246.00
10-33-42420-1321	Clothing Allowance	$ 4,016.95	$ 3,400.00	$ 3,375.00
10-33-42420-1511	FICA	$ 348.55	$ 1,637.00	$ -
10-33-42420-1512	Medicare	$ 9,682.95	$ 11,546.00	$ 13,215.00
10-33-42420-1521	Retirement	$ 106,996.43	$ 120,839.00	$ 136,647.00
10-33-42420-1531	State Insurance Fund	$ 3,848.96	$ 9,433.00	$ 10,084.00
10-33-42420-1541	Health Insurance	$ 168,890.25	$ 206,002.00	$ 193,150.00
10-33-42420-1545	Dental Insurance	$ 13,532.87	$ 17,635.00	$ 15,768.00
10-33-42420-1548	Vision Insurance	$ 2,353.22	$ 2,889.00	$ 2,595.00
10-33-42420-1561	Long Term Disability	$ 3,449.01	$ 4,151.00	$ 4,741.00
10-33-42420-2121	Dues & Memberships	$ 695.00	$ 1,538.00	$ 1,538.00
10-33-42420-2321	Travel & Training	$ 2,499.00	$ 5,750.00	$ 6,450.00
10-33-42420-2369	Meetings	$ -	$ 1,200.00	$ 1,200.00
10-33-42420-2411	Office Expense & Supplies	$ -	$ 2,150.00	$ 2,150.00
10-33-42420-2513	Equipment Materials & Supplies	$ 627.54	$ 1,200.00	$ 3,100.00
10-33-42420-4261	Computer Software & Maint.	$ -	$ 57,500.00	$ 74,859.00
10-33-42420-4531	Professional & Technical Servi	$ 383,721.84	$ 550,000.00	$ 400,000.00
10-33-42420-6110	Contractual Agreements	$ 29,900.00	$ 27,600.00	$ 27,600.00
10-33-42420-7412	Computer Equipment	$ -	$ 20,000.00	$ -
10-33-42420-9154	Due To Fleet Fund	$ 62,574.96	$ 57,424.00	$ 92,583.00
42420	**Building Inspections**	**$ 1,491,991.93**	**$ 1,998,420.00**	**$ 1,964,286.00**
44100	**Streets & Roads**			
10-41-44100-1111	Salaries - Full-Time Permanent	$ 425,841.05	$ 598,700.00	$ 665,287.00
10-41-44100-1112	Salaries - Part-Time Permanent	$ 1,128.75	$ 33,618.00	$ 33,286.00
10-41-44100-1211	Overtime	$ 22,269.02	$ 25,000.00	$ 25,000.00
10-41-44100-1300	Employee Benefits (401k & 457)	$ 23,912.76	$ 35,101.00	$ 30,068.00
10-41-44100-1321	Clothing Allowance	$ 4,381.50	$ 4,237.00	$ 4,267.00
10-41-44100-1511	FICA	$ 69.98	$ 2,086.00	$ 2,064.00
10-41-44100-1512	Medicare	$ 6,746.33	$ 9,174.00	$ 10,138.00
10-41-44100-1521	Retirement	$ 74,977.82	$ 97,140.00	$ 101,316.00
10-41-44100-1531	State Insurance Fund	$ 6,297.01	$ 10,017.00	$ 13,566.00
10-41-44100-1541	Health Insurance	$ 103,472.46	$ 179,023.00	$ 154,921.00
10-41-44100-1545	Dental Insurance	$ 7,531.70	$ 13,999.00	$ 12,593.00
10-41-44100-1548	Vision Insurance	$ 1,318.19	$ 2,303.00	$ 2,099.00
10-41-44100-1561	Long Term Disability	$ 2,229.07	$ 4,161.00	$ 3,685.00
10-41-44100-2321	Travel & Training	$ 1,500.00	$ 10,200.00	$ 10,200.00
10-41-44100-2369	Meetings	$ 23.99	$ 600.00	$ 600.00
10-41-44100-2513	Equipment Materials & Supplies	$ 90,055.16	$ 72,000.00	$ 77,000.00
10-41-44100-3111	Utilities	$ -	$ 55,200.00	$ 56,160.00
10-41-44100-4261	Computer Software & Maint.	$ -	$ 11,545.00	$ 12,122.00
10-41-44100-4394	Collar Maintenance	$ -	$ 10,000.00	$ 5,000.00
10-41-44100-4531	Professional & Technical Servi	$ 11,055.00	$ 62,000.00	$ 10,000.00
10-41-44100-4811	Equipment Rental/Lease	$ 1,097.21	$ 23,900.00	$ 23,900.00

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
10-41-44100-5121	Unimproved Road Maint.	$ 12,890.30	$ 20,000.00	$ 20,000.00
10-41-44100-5122	Paved Road Maint.	$ 1,255,148.52	$ 1,650,000.00	$ 1,850,000.00
10-41-44100-5123	Snow Removal	$ 78,087.06	$ 90,000.00	$ 100,000.00
10-41-44100-5124	Sidewalk Maintenance	$ 38,655.36	$ 85,000.00	$ 85,000.00
10-41-44100-5125	Seal Coat Road Maint	$ -	$ 150,000.00	$ -
10-41-44100-5140	Street Light New Install	$ 1,018,954.37	$ 1,800,000.00	$ 1,000,000.00
10-41-44100-5141	Street Light Maintenance	$ 301,944.96	$ 240,000.00	$ 290,000.00
10-41-44100-5142	Traffic Signal Maintenance	$ 23,250.84	$ 50,000.00	$ 30,000.00
10-41-44100-5730	Street Sign Maintenance	$ 50,589.04	$ 65,000.00	$ 65,000.00
10-41-44100-7410	Equipment	$ 172,562.46	$ 83,000.00	$ 35,830.00
10-41-44100-7421	Vehicle	$ -	$ 215,951.00	$ -
10-41-44100-8211	Lease Purchase	$ 54,000.00	$ 27,000.00	$ 27,000.00
10-41-44100-8213	Lease Purchase	$ 22,500.00	$ -	$ -
10-41-44100-9154	Due To Fleet Fund	$ 250,892.04	$ 314,277.00	$ 308,894.00
44100	**Streets & Roads**	**$ 4,063,381.95**	**$ 6,050,232.00**	**$ 5,064,996.00**
45100	**Parks**			
10-41-45100-1111	Salaries - Full-Time Permanent	$ 545,099.85	$ 656,737.00	$ 758,155.00
10-41-45100-1112	Salaries - Part-Time Permanent	$ 47,583.75	$ 49,420.00	$ 55,420.00
10-41-45100-1211	Overtime	$ 30,950.03	$ 23,000.00	$ 23,000.00
10-41-45100-1300	Employee Benefits (401k & 457)	$ 33,034.55	$ 38,563.00	$ 42,989.00
10-41-45100-1321	Clothing Allowance	$ 6,906.79	$ 5,188.00	$ 5,618.00
10-41-45100-1511	FICA	$ 3,324.04	$ 3,066.00	$ 3,454.00
10-41-45100-1512	Medicare	$ 9,445.71	$ 10,252.00	$ 11,812.00
10-41-45100-1521	Retirement	$ 94,315.06	$ 104,162.00	$ 115,437.00
10-41-45100-1531	State Insurance Fund	$ 13,433.47	$ 12,226.00	$ 14,202.00
10-41-45100-1541	Health Insurance	$ 125,395.17	$ 154,209.00	$ 160,524.00
10-41-45100-1545	Dental Insurance	$ 7,022.24	$ 9,776.00	$ 10,237.00
10-41-45100-1548	Vision Insurance	$ 1,250.78	$ 1,627.00	$ 1,703.00
10-41-45100-1561	Long Term Disability	$ 2,935.33	$ 3,422.00	$ 4,457.00
10-41-45100-2121	Dues & Memberships	$ 200.00	$ 750.00	$ 875.00
10-41-45100-2321	Travel & Training	$ 658.90	$ 7,250.00	$ 8,400.00
10-41-45100-2369	Meetings	$ 230.84	$ 600.00	$ 600.00
10-41-45100-2513	Equipment Materials & Supplies	$ 32,418.50	$ 35,000.00	$ 40,000.00
10-41-45100-2610	Building & Grounds Maint	$ 23,153.76	$ 24,000.00	$ 31,000.00
10-41-45100-3111	Utilities	$ 194,994.59	$ 340,000.00	$ 365,000.00
10-41-45100-4121	Attorney Fees	$ 775.00	$ -	$ -
10-41-45100-4261	Computer Software & Maint.	$ -	$ 19,545.00	$ 20,122.00
10-41-45100-4531	Professional & Technical Servi	$ 807,589.44	$ 802,555.00	$ 850,655.00
10-41-45100-4811	Equipment Rental/Lease	$ 19,010.00	$ 20,000.00	$ 29,500.00
10-41-45100-5405	Park Amenities Repair/Replace	$ 66,939.44	$ 104,000.00	$ 104,000.00
10-41-45100-5410	Landscape Maintenance	$ 61,048.86	$ 120,000.00	$ 118,000.00
10-41-45100-5420	Parks Trails Pavement Mainten	$ 96,346.22	$ 100,000.00	$ 100,000.00
10-41-45100-5430	City Wide Trees	$ 11,942.77	$ 180,000.00	$ 195,300.00
10-41-45100-5721	Chemicals & Fertilizers	$ 12,855.27	$ 5,000.00	$ 8,000.00
10-41-45100-7410	Equipment	$ 40,444.46	$ 183,900.00	$ -
10-41-45100-8211	Lease Purchase	$ -	$ 29,300.00	$ -
10-41-45100-9154	Due To Fleet Fund	$ 164,559.00	$ 190,477.00	$ 216,596.00
45100	**Parks**	**$ 2,453,863.82**	**$ 3,234,025.00**	**$ 3,295,056.00**
45200	**Open Space**			
10-41-45200-1111	Salaries - Full-Time Permanent	$ -	$ 120,881.00	$ 120,654.00
10-41-45200-1300	Employee Benefits (401k & 457)	$ -	$ 7,495.00	$ 7,482.00

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
10-41-45200-1321	Clothing Allowance	$ -	$ 775.00	$ 800.00
10-41-45200-1512	Medicare	$ -	$ 1,753.00	$ 1,751.00
10-41-45200-1521	Retirement	$ -	$ 20,515.00	$ 19,269.00
10-41-45200-1531	State Insurance Fund	$ -	$ 1,513.00	$ 2,174.00
10-41-45200-1541	Health Insurance	$ -	$ 27,726.00	$ 30,972.00
10-41-45200-1545	Dental Insurance	$ -	$ 1,617.00	$ 2,265.00
10-41-45200-1548	Vision Insurance	$ -	$ 355.00	$ 384.00
10-41-45200-1561	Long Term Disability	$ -	$ 835.00	$ 670.00
10-41-45200-2121	Dues & Memberships	$ -	$ 200.00	$ -
10-41-45200-2321	Travel & Training	$ -	$ 1,300.00	$ 1,500.00
10-41-45200-2369	Meetings	$ -	$ -	$ 300.00
10-41-45200-2513	Equipment Materials & Supplies	$ -	$ -	$ 10,000.00
10-41-45200-4531	Professional & Technical Servi	$ -	$ -	$ 10,000.00
10-41-45200-4811	Equipment Rental/Lease	$ -	$ -	$ 10,000.00
10-41-45200-5002	Special Projects	$ -	$ 41,000.00	$ 40,000.00
10-41-45200-5410	Landscape Maintenance	$ -	$ -	$ 45,000.00
10-41-45200-9154	Due To Fleet Fund	$ -	$ -	$ 70,355.00
45200	**Open Space**	**$ -**	**$ 225,965.00**	**$ 373,576.00**
48100	**Transfers & Contributions**			
10-61-48100-9118	Due to Transportation Imp Fee	$ 356,126.00	$ -	$ -
10-61-48100-9130	Due To Debt Service Fund	$ 2,665,216.00	$ 217,921.00	$ 217,590.00
10-61-48100-9147	Due To Cap Proj Fund	$ 6,199,911.72	$ 1,983,952.00	$ 472,982.00
10-61-48100-9164	Due to GIS	$ -	$ -	$ 165,361.00
48100	**Transfers & Contributions**	**$ 9,221,253.72**	**$ 2,201,873.00**	**$ 855,933.00**
48700	**Fund Balance Appropriation**			
10-99-48700-9499	Fund Balance Appropriation	$ -	$ -	$ 789,972.00
48700	**Fund Reserve**	**$ -**	**$ -**	**$ 789,972.00**
	Expense	**$ 36,872,442.54**	**$ 36,819,867.00**	**$ 34,634,720.00**
10	**General Fund**	**$ (1,079,024.98)**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
11	**Water Impact Fee Fund**			
	Revenue			
11-00-34800-0000	Impact Fees	$ 3,557,265.06	$ 3,300,000.00	$ 2,078,250.00
11-00-37010-0000	Interest Earnings	$ 1,305,232.76	$ -	$ -
11-00-39920-0000	Use of Fund Reserves	$ -	$ 20,222,270.00	$ 2,272,425.00
	Revenue	**$ 4,862,497.82**	**$ 23,522,270.00**	**$ 4,350,675.00**
	Expense			
11-51-51000-6310	Developer Impact Fee Reimb.	$ 965,434.25	$ -	$ -
11-61-48100-9151	Due To Water Fund	$ 654,415.35	$ 660,645.00	$ 550,675.00
11-81-51000-7000	Capital Projects	$ -	$ 22,861,625.00	$ 3,800,000.00
	Expense	**$ 1,619,849.60**	**$ 23,522,270.00**	**$ 4,350,675.00**
11	**Water Impact Fee Fund**	**$ 3,242,648.22**	**$ -**	**$ -**
12	**Wastewater Impact Fee Fund**			
	Revenue			
12-00-34800-0000	Impact Fees	$ -	$ -	$ 2,954,500.00
12-00-34825-0000	Future Facilities WW SSA	$ 3,669,012.32	$ 3,032,250.00	$ -
12-00-34845-0000	Future Facilities WW NSA	$ 123,379.30	$ 124,400.00	$ -
12-00-37010-0000	Interest Earnings	$ 96,659.91	$ -	$ -
12-00-39920-0000	Use of Fund Reserves	$ -	$ 1,176,857.00	$ 809,368.00
	Revenue	**$ 3,889,051.53**	**$ 4,333,507.00**	**$ 3,763,868.00**
	Expense			
12-51-52000-6310	Developer Impact Fee Reimb.	$ 210,989.59	$ -	$ 108,630.00
12-61-48100-9147	Due To General Fund CP Fund	$ 1,716,470.00	$ -	$ -
12-61-48100-9152	Due To Sewer Fund	$ 590,830.00	$ 1,148,350.00	$ 1,031,152.00
12-81-52000-7000	Capital Projects	$ -	$ 108,500.00	$ 2,624,086.00
12-81-52000-7308	Tertiary Treatement Project	$ -	$ 1,000,000.00	$ -
12-81-52100-7306	Wastewater Treatment Plant	$ -	$ 1,876,857.00	$ -
12-99-48700-9499	Fund Balance Appropriation	$ -	$ 199,800.00	$ -
	Expense	**$ 2,518,289.59**	**$ 4,333,507.00**	**$ 3,763,868.00**
12	**Wastewater Impact Fee Fund**	**$ 1,370,761.94**	**$ -**	**$ -**
15	**Parks/Trails Impact Fee Fund**			
	Revenue			
15-00-34800-0000	Impact Fees	$ -	$ 3,136,500.00	$ 3,136,500.00
15-00-37010-0000	Interest Earnings	$ 371,644.67	$ -	$ -
15-00-39920-0000	Use of Fund Reserves	$ -	$ 3,603,918.00	$ -
	Revenue	**$ 371,644.67**	**$ 6,740,418.00**	**$ 3,136,500.00**
	Expense			
15-51-45100-7000	Capital Outlay	$ 7,018,627.97	$ 4,853,918.00	$ 2,369,373.00
15-99-48700-9499	Fund Balance Appropriation	$ -	$ 1,886,500.00	$ 767,127.00
	Expense	**$ 7,018,627.97**	**$ 6,740,418.00**	**$ 3,136,500.00**
15	**Parks/Trails Impact Fee Fund**	**$ (6,646,983.30)**	**$ -**	**$ -**
16	**Public Safety Facility Impact**			
	Revenue			
16-00-34800-0000	Public Safety Impact Fees	$ 62,556.53	$ 35,700.00	$ 35,700.00
16-00-37010-0000	Interest Earnings	$ 150.35	$ -	$ -
	Revenue	**$ 62,706.88**	**$ 35,700.00**	**$ 35,700.00**
	Expense			

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
16-51-42100-4531	Professional & Technical Servi	$ -	$ 10,000.00	$ -
16-99-48700-9499	Fund Balance Appropriation	$ -	$ 25,700.00	$ 35,700.00
	Expense	**$ -**	**$ 35,700.00**	**$ 35,700.00**
16	**Public Safety Facility Impact**	**$ 62,706.88**	**$ -**	**$ -**
17	**Stormwater Impact Fee Fund**			
	Revenue			
17-00-34800-0000	Stormwater Impact Fees	$ -	$ -	$ 410,100.00
17-00-34820-0000	EMP Property Buy In	$ 21,389.24	$ -	$ -
17-00-34825-0000	Future Facilities StrmWtr SSA	$ 453,490.76	$ 441,350.00	$ -
17-00-34833-0000	Tickville Wash/Basin Eq Buy In	$ 23,521.50	$ -	$ -
17-00-34845-0000	Future Facilities StrmWtr NSA	$ 87,821.60	$ 56,400.00	$ -
17-00-37010-0000	Interest Earnings	$ 154,306.47	$ -	$ -
17-00-39920-0000	Use of Fund Reserves	$ -	$ 1,517,550.00	$ -
	Revenue	**$ 740,529.57**	**$ 2,015,300.00**	**$ 410,100.00**
	Expense			
17-51-59000-6310	Developer Impact Fee Reimb.	$ 40,048.31	$ -	$ -
17-51-59000-7000	Capital Outlay	$ -	$ 515,000.00	$ -
17-61-48100-9147	Due To General Fund CP Fund	$ 1,324,101.35	$ -	$ -
17-81-59000-7026	Old Airport Road	$ -	$ 999,000.00	$ -
17-81-59000-7046	Midvalley Road Extension	$ -	$ 501,300.00	$ -
17-99-48700-9499	Fund Balance Appropriation	$ -	$ -	$ 410,100.00
	Expense	**$ 1,364,149.66**	**$ 2,015,300.00**	**$ 410,100.00**
17	**Stormwater Impact Fee Fund**	**$ (623,620.09)**	**$ -**	**$ -**
18	**Transportation Impact Fee Fund**			
	Revenue			
18-00-34800-0000	Transportation Impact Fees	$ -	$ 4,125,050.00	$ 4,125,050.00
18-00-34845-0000	Future Facilities Trans NSA	$ 353,574.00	$ -	$ -
18-00-37010-0000	Interest Earnings	$ 20,941.25	$ -	$ -
18-00-38145-0000	Due from Capital Project Fund	$ 1,527,235.00	$ -	$ -
	Revenue	**$ 1,901,750.25**	**$ 4,125,050.00**	**$ 4,125,050.00**
	Expense			
18-51-44100-6310	Developer Impact Fee Reimb.	$ 1,291,907.00	$ -	$ -
18-61-48100-9179	Due To Debt Service Fund	$ 1,592,140.00	$ 1,832,302.00	$ 1,595,660.00
18-81-44100-7000	Capital Projects	$ 2,668,378.35	$ 352,380.00	$ 2,000,000.00
18-99-48700-9499	Fund Balance Appropriation	$ -	$ 1,940,368.00	$ 529,390.00
	Expense	**$ 5,552,425.35**	**$ 4,125,050.00**	**$ 4,125,050.00**
18	**Transportation Impact Fee Fund**	**$ (3,650,675.10)**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
22	**Affordable Housing Fund**			
	Revenue			
22-00-38180-0000	Transfer From RDA	$ -	$ 3,250,000.00	$ 843,459.00
22-00-39920-0000	Use of Fund Reserves	$ -	$ -	$ 504,428.00
	Revenue	**$ -**	**$ 3,250,000.00**	**$ 1,347,887.00**
	Expense			
18	Community Services			
22-18-70000-1111	Salaries - Full-Time Permanent	$ -	$ -	$ 80,084.00
22-18-70000-1300	Employee Benefits (401K & 457)	$ -	$ -	$ 4,967.00
22-18-70000-1321	Clothing Allowance	$ -	$ -	$ 100.00
22-18-70000-1512	Medicare	$ -	$ -	$ 1,162.00
22-18-70000-1521	Retirement	$ -	$ -	$ 12,791.00
22-18-70000-1531	State Insurance Fund	$ -	$ -	$ 101.00
22-18-70000-1541	Health Insurance	$ -	$ -	$ 18,092.00
22-18-70000-1545	Dental Insurance	$ -	$ -	$ 1,612.00
22-18-70000-1548	Vision Insurance	$ -	$ -	$ 264.00
22-18-70000-1561	Long Term Disability	$ -	$ -	$ 443.00
22-18-70000-2321	Travel & Training	$ -	$ -	$ 1,000.00
22-18-70000-2369	Meetings	$ -	$ -	$ 300.00
22-18-70000-2411	Office Expense & Supplies	$ -	$ -	$ 250.00
22-18-70000-2513	Equipment Materials & Supplies	$ -	$ -	$ 500.00
22-18-70000-6701	Mortgage Assistance Program	$ -	$ 1,100,000.00	$ 1,000,000.00
22-18-70000-6702	Homeless Shelter Contributions	$ -	$ 190,000.00	$ 226,221.00
22-99-70000-9499	Fund Balance Appropriation	$ -	$ 1,960,000.00	$ -
	Expense	**$ -**	**$ 3,250,000.00**	**$ 1,347,887.00**
22	**Affordable Housing Fund**	**$ -**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
30	**Debt Service Fund**			
	Revenue			
30-00-37010-0000	Interest Earnings	$ 134,678.56	$ -	$ -
30-00-38110-0000	Due From General Fund	$ 2,665,216.00	$ 217,921.00	$ 217,590.00
30-00-38118-0000	Due From Trans Imp Fee Fnd	$ 1,592,140.00	$ 1,832,302.00	$ 1,595,660.00
30-00-38145-0000	Due From Capital Project Fund	$ 1,037,997.55	$ -	$ -
	Revenue	**$ 5,430,032.11**	**$ 2,050,223.00**	**$ 1,813,250.00**
	Expense			
30-71-44100-8111	Principal	$ 1,935,849.23	$ 958,737.00	$ 790,000.00
30-71-44100-8121	Interest Expense	$ 1,145,620.09	$ 1,088,986.00	$ 1,020,750.00
30-71-44100-8151	Paying Agent Fee	$ 1,750.00	$ 2,500.00	$ 2,500.00
	Expense	**$ 3,083,219.32**	**$ 2,050,223.00**	**$ 1,813,250.00**
30	**Debt Service Fund**	**$ 2,346,812.79**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
47	**Capital Projects General Fund**			
	Revenue			
47-00-34520-0000	Park Fee In Lieu	$ 33,953.68	$ -	$ -
47-00-37010-0000	Interest Earnings	$ 2,056,707.16	$ -	$ -
47-00-38110-0000	Due From General Fund	$ 6,199,911.72	$ 1,983,952.00	$ 472,982.00
47-00-38112-0000	Due From Sewer Impact Fee Fund	$ 1,716,470.00	$ -	$ -
47-00-38117-0000	Due From StrmWtr Imp Fee Fnd	$ 1,324,101.35	$ -	$ -
47-00-39711-0000	Contributions Other Government	$ 90,000.00	$ 194,500.00	$ -
47-00-39920-0000	Use of Fund Reserves	$ -	$ 25,043,200.00	$ 9,864,759.00
	Revenue	**$ 11,421,143.91**	**$ 27,221,652.00**	**$ 10,337,741.00**
	Expense			
48000	**Transfers & Other Uses**			
47-61-48000-9118	Due to Transportation Imp Fee	$ 1,171,109.00	$ -	$ -
47-61-48000-9151	Due to Water Fund	$ 450,000.00	$ -	$ -
47-61-48000-9179	Due to Debt Service Fund	$ 1,037,997.55	$ -	$ -
48000	**Transfers & Other Uses**	**$ 2,659,106.55**	**$ -**	**$ -**
80	**Utility Sale Proceeds**			
47-80-45100-7102	USP - Nolen ParkImprovements	$ -	$ 80,000.00	$ 670,000.00
47-80-45100-7103	USP - Bike ParkImprovements	$ -	$ 70,000.00	$ -
47-80-45100-7106	USP - City Center Streetscape	$ -	$ 50,000.00	$ 742,991.00
47-80-45100-7107	USP - Parks Misc.	$ -	$ 114,273.00	$ 15,000.00
47-80-45100-7114	USP - SageValley Trail Extend	$ 14,969.56	$ -	$ -
47-80-45100-7115	USP - Rodeo Arena Lighting	$ 198,637.15	$ 80,000.00	$ -
47-80-45100-7116	USP - Valley View Park Lights	$ 19,425.00	$ -	$ -
47-80-45100-7117	USP - City Cntr Median Lndscap	$ -	$ 500,000.00	$ -
80	**Utility Sale Proceeds**	**$ 233,031.71**	**$ 894,273.00**	**$ 1,427,991.00**
41000	**General Government**			
47-81-41000-7057	Fencing - Wildlife Corridor	$ 85,051.32	$ 394,500.00	$ -
47-81-41000-7058	Land Acquisition	$ -	$ 4,900,000.00	$ 2,459,800.00
47-81-41000-7060	Reuse Water Study	$ 38,000.75	$ 86,999.00	$ -
47-81-41000-7061	City Hall	$ -	$ 7,350,380.00	$ -
47-81-41000-7062	Park & Ride SR73 Area	$ -	$ 250,000.00	$ 500,000.00
41000	**General Government**	**$ 123,052.07**	**$ 12,981,879.00**	**$ 2,959,800.00**
41950	**Operations & Facilities**			
47-81-41950-6101	CDBG Federal Grant	$ -	$ 100,000.00	$ -
47-81-41950-7049	Public Works Yard Improvement	$ 43,900.12	$ 106,100.00	$ 1,050,000.00
47-81-41950-7050	Pave Senior Center Parking Lot	$ -	$ 50,000.00	$ -
47-81-41950-7051	Council Chambers-Sound System	$ 177,802.96	$ 72,197.00	$ -
41950	**Operations & Facilities**	**$ 221,703.08**	**$ 328,297.00**	**$ 1,050,000.00**
44100	**Streets & Roads**			
47-81-44100-7001	Eagle Mountain Boulevard	$ 47,878.95	$ -	$ -
47-81-44100-7002	SR 73 Deer Crossing Detection	$ 22,500.00	$ -	$ -
47-81-44100-7014	Traffic Signals	$ 1,213.98	$ 425,000.00	$ 50,000.00
47-81-44100-7016	Road Extension - Walden Park	$ 309,362.32	$ -	$ -
47-81-44100-7026	Old Airport Road Phase 2	$ 1,142,198.15	$ 6,487,747.00	$ -
47-81-44100-7027	PE Pkwy Ranches Pkwy Turnlanes	$ 175,212.09	$ 324,787.00	$ -
47-81-44100-7029	Campus Drive High T	$ 11,420.00	$ 86,727.00	$ -
47-81-44100-7046	Midvalley Road Extension	$ 18,807.25	$ 4,003,758.00	$ -

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
47-81-44100-7047	Wasatch Wing & Clay Road	$ -	$ 500,000.00	$ -
47-81-44100-7054	Traffic Signal-Major St/EM Blv	$ 343,657.18	$ -	$ -
47-81-44100-7067	Mid Valley Road East	$ -	$ 250,000.00	$ -
47-81-44100-7068	Lone Tree Emergency Egress	$ -	$ 100,000.00	$ -
47-81-44100-7069	PE Pkwy & Eagle Mt Blvd Signal	$ -	$ 100,000.00	$ 3,609,950.00
47-81-44100-7070	Silverlake Parkway Turn Lane	$ -	$ -	$ 650,000.00
47-81-44100-7071	Street Lighting Projects	$ -	$ -	$ 70,000.00
47-81-44100-7125	Seal Coat Roads	$ -	$ 355,269.00	$ 500,000.00
44100	**Streets & Roads**	**$ 2,072,249.92**	**$ 12,633,288.00**	**$ 4,879,950.00**
45100	**Parks**			
47-81-45100-7003	Pioneer Park	$ 10,245.00	$ -	$ -
47-81-45100-7021	Smith Ranch Park	$ 866,831.20	$ -	$ -
47-81-45100-7044	Trails - Misc	$ -	$ -	$ 20,000.00
47-81-45100-7045	Observatory	$ -	$ 383,915.00	$ -
45100	**Parks**	**$ 877,076.20**	**$ 383,915.00**	**$ 20,000.00**
	Expense	**$ 6,186,219.53**	**$ 27,221,652.00**	**$ 10,337,741.00**
47	**Capital Projects General Fund**	**$ 5,234,924.38**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
51	**Water Fund**			
	Revenue			
51-00-33550-0000	CWP Development Fee	$ 6,516,048.78	$ 5,508,400.00	$ 10,143,540.00
51-00-34898-0000	Reimbursement - Contractual	$ 2,829,493.21	$ -	$ 628,000.00
51-00-35110-0000	Utility Billing - Water	$ 3,784,178.03	$ 5,391,501.00	$ 5,687,727.00
51-00-35111-0000	Utility Billing - Water Base	$ 3,339,886.61	$ 5,130,160.00	$ 5,719,622.00
51-00-35120-0000	Damage to Service	$ 7,266.15	$ -	$ -
51-00-35130-0000	Hydrant Meter Revenue	$ 114,236.53	$ 114,000.00	$ 150,000.00
51-00-35160-0000	Meter Fee - Water	$ 183,450.00	$ 140,000.00	$ 110,000.00
51-00-35170-0000	Connection Fee - Water	$ 549,450.00	$ 435,000.00	$ 567,340.00
51-00-35999-0000	YEC Audit Adj & Accruals	$ 1,038,031.12	$ -	$ -
51-00-36020-0000	Late/Delinquent Fees Penalties & Charges	$ 78,350.00	$ -	$ -
51-00-37010-0000	Interest Earnings	$ 2,154,527.09	$ 700,000.00	$ 834,404.00
51-00-37090-0000	Other Miscellaneous	$ 1,469.84	$ -	$ -
51-00-38111-0000	Due From Wtr Imp Fee Fund	$ 654,415.35	$ 660,645.00	$ 550,675.00
51-00-38145-0000	Due from Capital Project Fund	$ 450,000.00	$ -	$ -
51-00-39700-0000	Contributions Private Sources	$ 324,470.46	$ -	$ -
51-00-39710-0000	Assets - From Developer	$ 6,076,022.51	$ -	$ -
51-00-39920-0000	Use of Fund Reserves	$ -	$ 2,291,303.00	$ -
	Revenue	**$ 28,101,295.68**	**$ 20,371,009.00**	**$ 24,391,308.00**
	Expense			
51000	**Water Utility**			
51-45-51000-1111	Salaries - Full-Time Permanent	$ 682,095.76	$ 583,987.00	$ 546,255.00
51-45-51000-1112	Salaries - Part-Time Permanent	$ 25,540.75	$ -	$ -
51-45-51000-1211	Overtime	$ 45,555.19	$ 50,000.00	$ 35,000.00
51-45-51000-1300	Employee Benefits (401k & 457)	$ 30,229.79	$ 26,383.00	$ 31,592.00
51-45-51000-1321	Clothing Allowance	$ 6,907.40	$ 3,374.00	$ 3,207.00
51-45-51000-1511	FICA	$ 1,602.13	$ -	$ -
51-45-51000-1512	Medicare	$ 11,095.13	$ 8,473.00	$ 7,927.00
51-45-51000-1521	Retirement	$ 94,536.95	$ 94,338.00	$ 83,927.00
51-45-51000-1531	State Insurance Fund	$ 8,806.53	$ 10,153.00	$ 9,843.00
51-45-51000-1541	Health Insurance	$ 199,558.91	$ 154,463.00	$ 147,555.00
51-45-51000-1545	Dental Insurance	$ 16,052.07	$ 13,221.00	$ 12,573.00
51-45-51000-1548	Vision Insurance	$ 2,790.69	$ 2,167.00	$ 2,057.00
51-45-51000-1561	Long Term Disability	$ 3,544.65	$ 3,148.00	$ 2,984.00
51-45-51000-2121	Dues & Memberships	$ 1,744.00	$ 1,500.00	$ 1,500.00
51-45-51000-2321	Travel & Training	$ 18,274.11	$ 8,246.00	$ 8,646.00
51-45-51000-2369	Meetings	$ 85.90	$ 600.00	$ 600.00
51-45-51000-2513	Equipment Materials & Supplies	$ 435,822.25	$ 665,000.00	$ 220,000.00
51-45-51000-2515	Scada Maintenance & Upgrades	$ 49,226.80	$ 30,000.00	$ 40,000.00
51-45-51000-2610	Building & Grounds Maint	$ -	$ 15,000.00	$ 15,000.00
51-45-51000-3111	Utilities	$ 826,086.05	$ 1,300,000.00	$ 1,363,000.00
51-45-51000-4121	Attorney Fees	$ 47,471.60	$ 25,000.00	$ 75,000.00
51-45-51000-4140	Banking Fees	$ 4,103.10	$ 5,000.00	$ 5,000.00
51-45-51000-4261	Computer Software & Maint.	$ 6,289.08	$ 15,545.00	$ 18,175.00
51-45-51000-4271	Sensus Support	$ 42,381.89	$ -	$ -
51-45-51000-4320	Engineering Services	$ 11,275.25	$ -	$ -
51-45-51000-4391	Blue Staking	$ 7,355.92	$ 10,000.00	$ 10,000.00
51-45-51000-4392	Valve Maintenance	$ 5,186.07	$ 40,000.00	$ 40,000.00
51-45-51000-4393	Lab Work	$ 31,723.00	$ -	$ -
51-45-51000-4394	Collar Maintenance	$ -	$ 30,000.00	$ 10,000.00
51-45-51000-4522	CUWCD - Contracted Water	$ 2,760,087.05	$ 3,035,000.00	$ 5,169,984.00

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
51-45-51000-4523	CUWCD - Development Fees	$ 1,142,000.00	$ 5,508,400.00	$ 10,143,540.00
51-45-51000-4530	Administrative Cost	$ -	$ -	$ 1,005,624.00
51-45-51000-4531	Professional & Technical Servi	$ 23,233.00	$ 195,000.00	$ 240,000.00
51-45-51000-4811	Equipment Rental/Lease	$ 12,567.30	$ 14,000.00	$ 29,000.00
51-45-51000-5721	Chemicals & Fertilizers	$ 23,396.25	$ 40,000.00	$ 40,000.00
51-45-51000-5998	Right To Use Asset Depreciatio	$ 14,714.99	$ -	$ -
51-45-51000-5999	Depreciation	$ 3,126,417.68	$ 3,500,000.00	$ -
51-45-51000-6000	Bad Debt Expense	$ 1,194.92	$ -	$ -
51-45-51000-6110	Contractual Agreements	$ 2,890.64	$ -	$ -
51-45-51000-6211	Insurance & Surety Bonds	$ 69,360.48	$ 78,000.00	$ 63,000.00
51-45-51000-7000	Capital Outlay	$ -	$ 490,720.00	$ 325,000.00
51-45-51000-7311	Improvements Other Than Bldg	$ -	$ 20,000.00	$ -
51-45-51000-7410	Equipment	$ -	$ 51,000.00	$ -
51-45-51000-7412	Computer Equipment	$ -	$ -	$ 16,500.00
51-45-51000-7421	Vehicle	$ -	$ 225,000.00	$ -
51000	**Water Utility**	**$ 9,791,203.28**	**$ 16,252,718.00**	**$ 19,722,489.00**
51010	**Water Resource**			
51-45-51010-1111	Salaries - Full-Time Permanent	$ -	$ 323,553.00	$ 441,743.00
51-45-51010-1112	Salaries - Part-Time Permanent	$ -	$ 51,962.00	$ 54,314.00
51-45-51010-1211	Overtime	$ -	$ -	$ 9,500.00
51-45-51010-1300	Employee Benefits (401k & 457)	$ -	$ 15,292.00	$ 20,258.00
51-45-51010-1321	Clothing Allowance	$ -	$ 2,500.00	$ 3,100.00
51-45-51010-1511	FICA	$ -	$ 3,223.00	$ 3,368.00
51-45-51010-1512	Medicare	$ -	$ 5,450.00	$ 7,196.00
51-45-51010-1521	Retirement	$ -	$ 50,909.00	$ 67,323.00
51-45-51010-1531	State Insurance Fund	$ -	$ 5,977.00	$ 8,028.00
51-45-51010-1541	Health Insurance	$ -	$ 100,676.00	$ 119,091.00
51-45-51010-1545	Dental Insurance	$ -	$ 8,534.00	$ 9,703.00
51-45-51010-1548	Vision Insurance	$ -	$ 1,411.00	$ 1,611.00
51-45-51010-1561	Long Term Disability	$ -	$ 1,723.00	$ 2,579.00
51-45-51010-2121	Dues & Memberships	$ -	$ 1,500.00	$ 1,500.00
51-45-51010-2211	Public Notices	$ -	$ -	$ 5,000.00
51-45-51010-2321	Travel & Training	$ -	$ 6,064.00	$ 10,450.00
51-45-51010-2369	Meetings	$ -	$ 300.00	$ 300.00
51-45-51010-2513	Equipment Materials & Supplies	$ -	$ 15,000.00	$ 25,000.00
51-45-51010-2515	Scada Maintenance & Upgrades	$ -	$ 5,000.00	$ 5,000.00
51-45-51010-4261	Computer Software & Maint.	$ -	$ 90,145.00	$ 78,858.00
51-45-51010-4393	Lab Work	$ -	$ 35,000.00	$ 35,000.00
51-45-51010-4530	Administrative Cost	$ -	$ -	$ 456,519.00
51-45-51010-4531	Professional & Technical Servi	$ -	$ 17,300.00	$ 15,000.00
51-45-51010-5311	Meters - Water - New	$ -	$ 320,000.00	$ 567,340.00
51-45-51010-5312	Meters - Water - Replacement	$ -	$ 300,000.00	$ 410,500.00
51-45-51010-5721	Chemicals & Fertilizers	$ -	$ 10,000.00	$ 10,000.00
51010	**Water Resource**	**$ -**	**$ 1,371,519.00**	**$ 2,368,281.00**
48000	**Transfers & Other Uses**			
51-61-48000-9110	Due To General Fund	$ 1,008,134.04	$ 1,221,989.00	$ -
51-61-48000-9154	Due To Fleet Fund	$ 277,632.96	$ 300,425.00	$ 423,968.00
51-61-48000-9163	Due to UB Internal Service Fnd	$ 41,613.64	$ 118,527.00	$ 178,702.00
51-61-48000-9164	Due to GIS Internal Service Fd	$ 144,222.00	$ 126,686.00	$ 183,139.00
48000	**Transfers & Other Uses**	**$ 1,471,602.64**	**$ 1,767,627.00**	**$ 785,809.00**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
47100	**Debt Service - Bonds**			
51-71-47100-8111	Principal	$ -	$ 477,000.00	$ 381,100.00
51-71-47100-8121	Interest	$ 157,765.87	$ 183,645.00	$ 169,575.00
51-71-47100-8131	Bond Refunding Cost	$ 28,821.63	$ -	$ -
51-71-47100-8151	Paying Agent Fee	$ 4,287.00	$ 5,500.00	$ 5,500.00
47100	**Debt Service - Bonds**	**$ 190,874.50**	**$ 666,145.00**	**$ 556,175.00**
51100	**Water Capital Projects**			
51-81-51100-7327	Waterline Crossing SR73	$ -	$ 313,000.00	$ -
51100	**Water Capital Projects**	**$ -**	**$ 313,000.00**	**$ -**
48700	**Fund Reserve**			
51-99-48700-9499	Fund Balance Appropriation	$ -	$ -	$ 958,554.00
48700	**Fund Reserve**	**$ -**	**$ -**	**$ 958,554.00**
	Expense	**$ 11,453,680.42**	**$ 20,371,009.00**	**$ 24,391,308.00**
51	**Water Fund**	**$ 16,647,615.26**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
52	**Sewer Fund**			
	Revenue			
52-00-35200-0000	Utility Billing - Sewer	$ 7,990,651.75	$ 10,526,373.00	$ 5,589,509.00
52-00-35211-0000	Utility Billing - Sewer Base	$ -	$ -	$ 6,813,290.00
52-00-35270-0000	Connection Fee - Sewer	$ 121,800.00	$ 85,000.00	$ 85,000.00
52-00-35999-0000	YEC Audit Adj & Accruals	$ 749,621.65	$ -	$ -
52-00-37010-0000	Interest Earnings	$ 460,917.70	$ -	$ -
52-00-38112-0000	Due From WW Impact Fee Fund	$ 590,830.00	$ 1,148,350.00	$ 1,031,152.00
52-00-39710-0000	Assets - From Developer	$ 5,115,068.45	$ -	$ -
52-00-39920-0000	Use of Fund Reserves	$ -	$ 4,364,127.00	$ -
	Revenue	**$ 15,028,889.55**	**$ 16,123,850.00**	**$ 13,518,951.00**
	Expense			
52000	**Wastewater Utility**			
52-45-52000-1111	Salaries - Full-Time Permanent	$ 534,559.08	$ 402,667.00	$ 490,399.00
52-45-52000-1211	Overtime	$ 7,742.73	$ -	$ 5,000.00
52-45-52000-1300	Employee Benefits (401k & 457)	$ 29,566.72	$ 23,819.00	$ 29,016.00
52-45-52000-1321	Clothing Allowance	$ 5,153.50	$ 2,149.00	$ 2,657.00
52-45-52000-1512	Medicare	$ 7,988.29	$ 5,842.00	$ 7,116.00
52-45-52000-1521	Retirement	$ 70,378.91	$ 63,142.00	$ 76,455.00
52-45-52000-1531	State Insurance Fund	$ 5,142.31	$ 7,080.00	$ 8,396.00
52-45-52000-1541	Health Insurance	$ 125,362.33	$ 78,825.00	$ 116,052.00
52-45-52000-1545	Dental Insurance	$ 9,437.95	$ 6,369.00	$ 9,458.00
52-45-52000-1548	Vision Insurance	$ 1,678.30	$ 1,077.00	$ 1,575.00
52-45-52000-1561	Long Term Disability	$ 2,728.08	$ 2,128.00	$ 2,677.00
52-45-52000-2121	Dues & Memberships	$ 1,370.00	$ 840.00	$ 888.00
52-45-52000-2321	Travel & Training	$ 7,348.41	$ 5,334.00	$ 5,534.00
52-45-52000-2369	Meetings	$ 52.59	$ 300.00	$ 300.00
52-45-52000-2513	Equipment Materials & Supplies	$ 126,022.75	$ 55,000.00	$ 75,000.00
52-45-52000-2515	Scada Maintenance & Upgrades	$ 34,837.20	$ 15,000.00	$ 15,000.00
52-45-52000-2516	Pre-Treatment Program	$ 844.00	$ 14,875.00	$ 14,875.00
52-45-52000-2517	Bio Solids Disposal	$ 50,741.62	$ -	$ -
52-45-52000-2610	Building & Grounds Maint	$ 8,305.99	$ 5,000.00	$ 5,000.00
52-45-52000-3111	Utilities	$ 246,759.50	$ 258,758.00	$ 38,986.00
52-45-52000-4261	Computer Software & Maint.	$ 6,289.08	$ 11,545.00	$ 14,625.00
52-45-52000-4320	Engineering Services	$ 4,072.00	$ 10,000.00	$ -
52-45-52000-4391	Blue Staking	$ 7,355.92	$ 10,000.00	$ 10,000.00
52-45-52000-4393	Lab Work	$ 32,470.42	$ -	$ -
52-45-52000-4394	Collar Maintenance	$ -	$ 25,000.00	$ 10,000.00
52-45-52000-4530	Administrative Cost	$ -	$ -	$ 788,318.00
52-45-52000-4531	Professional & Technical Servi	$ 131,324.12	$ 94,200.00	$ 25,000.00
52-45-52000-4581	TSSD Services	$ 2,701,355.34	$ -	$ -
52-45-52000-4811	Equipment Rental/Lease	$ -	$ 2,500.00	$ 70,500.00
52-45-52000-5721	Chemicals & Fertilizers	$ 137,788.45	$ 5,000.00	$ 18,000.00
52-45-52000-5999	Depreciation	$ 2,318,302.00	$ 819,847.00	$ -
52-45-52000-6000	Bad Debt Expense	$ (832.35)	$ -	$ -
52-45-52000-6211	Insurance & Surety Bonds	$ 69,360.47	$ 65,000.00	$ 45,000.00
52-45-52000-7211	Buildings & Bld. Improvements	$ -	$ 84,182.00	$ -
52-45-52000-7410	Equipment	$ -	$ 20,000.00	$ 7,000.00
52000	**Wastewater Utility**	**$ 6,683,505.71**	**$ 2,095,479.00**	**$ 1,892,827.00**
52010	**Wastewater Treatment**			
52-45-52010-1111	Salaries - Full-Time Permanent	$ -	$ 300,283.00	$ 349,232.00

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
52-45-52010-1211	Overtime	$ -	$ -	$ 2,000.00
52-45-52010-1300	Employee Benefits (401k & 457)	$ -	$ 15,909.00	$ 18,651.00
52-45-52010-1321	Clothing Allowance	$ -	$ 2,025.00	$ 2,050.00
52-45-52010-1512	Medicare	$ -	$ 4,358.00	$ 5,067.00
52-45-52010-1521	Retirement	$ -	$ 46,829.00	$ 53,358.00
52-45-52010-1531	State Insurance Fund	$ -	$ 4,287.00	$ 5,853.00
52-45-52010-1541	Health Insurance	$ -	$ 81,341.00	$ 78,974.00
52-45-52010-1545	Dental Insurance	$ -	$ 6,305.00	$ 6,405.00
52-45-52010-1548	Vision Insurance	$ -	$ 1,050.00	$ 1,068.00
52-45-52010-1561	Long Term Disability	$ -	$ 1,864.00	$ 1,939.00
52-45-52010-2121	Dues & Memberships	$ -	$ 1,500.00	$ 888.00
52-45-52010-2321	Travel & Training	$ -	$ 14,002.00	$ 13,202.00
52-45-52010-2369	Meetings	$ -	$ 600.00	$ 600.00
52-45-52010-2513	Equipment Materials & Supplies	$ -	$ 260,000.00	$ 380,940.00
52-45-52010-2515	Scada Maintenance & Upgrades	$ -	$ 30,000.00	$ 40,000.00
52-45-52010-2517	Bio Solids Disposal	$ -	$ 55,000.00	$ 61,600.00
52-45-52010-2610	Building & Grounds Maint	$ -	$ 18,000.00	$ 18,000.00
52-45-52010-3111	Utilities	$ -	$ 258,768.00	$ 264,490.00
52-45-52010-4261	Computer Software & Maint.	$ -	$ 11,545.00	$ 18,175.00
52-45-52010-4320	Engineering Services	$ -	$ 40,000.00	$ -
52-45-52010-4393	Lab Work	$ -	$ 65,000.00	$ 65,000.00
52-45-52010-4530	Administrative Cost	$ -	$ -	$ 395,574.00
52-45-52010-4531	Professional & Technical Servi	$ -	$ 37,700.00	$ 65,000.00
52-45-52010-4581	TSSD Services	$ -	$ 3,564,270.00	$ 4,781,138.00
52-45-52010-4811	Equipment Rental/Lease	$ -	$ 5,000.00	$ 5,000.00
52-45-52010-5721	Chemicals & Fertilizers	$ -	$ 125,000.00	$ 234,958.00
52-45-52010-5999	Depreciation	$ -	$ 1,819,847.00	$ -
52-45-52010-6211	Insurance & Surety Bonds	$ -	$ 58,000.00	$ 18,000.00
52-45-52010-7311	Improvements Other Than Buildings	$ -	$ 155,000.00	$ 42,000.00
52-45-52010-7410	Equipment	$ -	$ 123,612.00	$ 23,990.00
52010	**Wastewater Treatment**	**$ -**	**$ 7,107,095.00**	**$ 6,953,152.00**
48000	**Transfers & Other Uses**			
52-61-48000-9110	Due To General Fund	$ 1,008,134.04	$ 1,026,110.00	$ -
52-61-48000-9154	Due To Fleet Fund	$ 195,246.96	$ 183,530.00	$ 253,479.00
52-61-48000-9163	Due to UB Internal Service Fnd	$ 41,613.64	$ 118,527.00	$ 127,644.00
52-61-48000-9164	Due to GIS Internal Service Fd	$ 144,222.00	$ 126,686.00	$ 149,356.00
48000	**Transfers & Other Uses**	**$ 1,389,216.64**	**$ 1,454,853.00**	**$ 530,479.00**
47100	**Debt Service - Bonds**			
52-71-47100-8111	Principal	$ -	$ 927,570.00	$ 847,900.00
52-71-47100-8121	Interest	$ 209,238.21	$ 260,350.00	$ 222,542.00
52-71-47100-8131	Bond Refunding Cost	$ 38,205.41	$ -	$ -
52-71-47100-8151	Paying Agent Fee	$ 7,613.00	$ 7,000.00	$ 7,000.00
47100	**Debt Service - Bonds**	**$ 255,056.62**	**$ 1,194,920.00**	**$ 1,077,442.00**
81	**Wastewater Capital Projects**			
52-81-52010-7063	Holding Ponds - Repair Work	$ -	$ 680,000.00	$ -
52-81-52010-7064	Addl Fan Press & Conveyance	$ -	$ 710,000.00	$ -
52-81-52010-7066	Drum Screen Repl&Inc Capacity	$ -	$ 20,000.00	$ -
52-81-52100-7059	Lone Tree Lift Station	$ -	$ 361,503.00	$ -
52-81-52100-7065	Gravity Sewer Line Old Airport	$ -	$ 1,000,000.00	$ -
52-81-52100-7308	Tertiary Treatment Project	$ -	$ 1,500,000.00	$ -

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
81	**Wastewater Capital Projects**	**$ -**	**$ 4,271,503.00**	**$ -**
48700	**Fund Reserve**			
52-99-48700-9499	Fund Balance Appropriation	$ -	$ -	$ 3,065,051.00
48700	**Fund Reserve**	**$ -**	**$ -**	**$ 3,065,051.00**
	Expense	**$ 8,327,778.97**	**$ 16,123,850.00**	**$ 13,518,951.00**
52	**Sewer Fund**	**$ 6,701,110.58**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
54	**Fleet Fund**			
	Revenue			
54-00-34891-0000	Reimbursement-Fuel Tax	$ 10,316.96	$ 20,000.00	
54-00-37010-0000	Interest Earnings	$ 94,896.13	$ 50,000.00	$ 18,924.00
54-00-37020-0000	Sale of Vehicles	$ 173,745.00	$ 90,000.00	$ 90,000.00
54-00-37142-0000	Insurance Reimbursements	$ 56,486.74	$ -	$ -
54-00-38110-0000	Due From General Fund	$ 808,413.00	$ 797,419.00	$ 1,009,154.00
54-00-38151-0000	Due From Water Fund	$ 277,632.96	$ 300,425.00	$ 423,968.00
54-00-38152-0000	Due From Sewer Fund	$ 195,246.96	$ 183,530.00	$ 253,479.00
54-00-38159-0000	Due From Storm Drain Fund	$ 91,536.00	$ 251,253.00	$ 438,164.00
54-00-38164-0000	Due From GIS Fund	$ -	$ -	$ 14,989.00
54-00-39920-0000	Use of Fund Reserves	$ -	$ 2,136,627.00	$ -
	Revenue	**$ 1,708,273.75**	**$ 3,829,254.00**	**$ 2,248,678.00**
	Expense			
54000	**Fleet Services**			
54-45-54000-1111	Salaries - Full-Time Permanent	$ 177,868.73	$ 194,042.00	$ 205,291.00
54-45-54000-1211	Overtime	$ 2,878.90	$ 2,500.00	$ 2,500.00
54-45-54000-1300	Employee Benefits (401k & 457)	$ 7,100.01	$ 8,262.00	$ 8,694.00
54-45-54000-1321	Clothing Allowance	$ 1,525.00	$ 1,250.00	$ 1,250.00
54-45-54000-1512	Medicare	$ 2,669.14	$ 2,816.00	$ 2,978.00
54-45-54000-1521	Retirement	$ 23,408.01	$ 30,398.00	$ 31,326.00
54-45-54000-1531	State Insurance Fund	$ 1,208.52	$ 3,515.00	$ 3,701.00
54-45-54000-1541	Health Insurance	$ 46,985.97	$ 49,870.00	$ 51,204.00
54-45-54000-1545	Dental Insurance	$ 3,382.40	$ 3,975.00	$ 3,975.00
54-45-54000-1548	Vision Insurance	$ 608.03	$ 673.00	$ 673.00
54-45-54000-1561	Long Term Disability	$ 910.36	$ 1,002.00	$ 1,146.00
54-45-54000-2513	Equipment Materials & Supplies	$ 2,366.55	$ 5,000.00	$ 5,000.00
54-45-54000-2521	Fleet Vehicle Fuel	$ 181,784.20	$ 200,000.00	$ 200,000.00
54-45-54000-2522	Vehicle Maintenance	$ 210,190.39	$ 125,000.00	$ 125,000.00
54-45-54000-3111	Utilities	$ -	$ -	$ 2,000.00
54-45-54000-4261	Computer Software & Maint.	$ -	$ -	$ 12,125.00
54-45-54000-4530	Administrative Cost	$ -	$ -	$ 158,722.00
54-45-54000-4531	Professional & Technical Servi	$ 21,993.95	$ 25,000.00	$ 25,000.00
54-45-54000-5999	Depreciation	$ 724,328.96	$ 850,000.00	$ -
54-45-54000-6211	Insurance & Surety Bonds	$ 50,273.51	$ 55,000.00	$ 93,000.00
54-45-54000-7410	Equipment	$ -	$ -	$ 5,000.00
54-45-54000-7421	Vehicle	$ 1,192.03	$ 2,270,951.00	$ 1,231,000.00
54000	**Fleet Services**	**$ 1,460,674.66**	**$ 3,829,254.00**	**$ 2,169,585.00**
48700	**Fund Reserve**			
54-99-48700-9499	Fund Balance Appropriation	$ -	$ -	$ 79,093.00
48700	**Fund Reserve**	**$ -**	**$ -**	**$ 79,093.00**
	Expense	**$ 1,460,674.66**	**$ 3,829,254.00**	**$ 2,248,678.00**
54	**Fleet Fund**	**$ 247,599.09**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
57	**Solid Waste Fund**			
	Revenue			
57-00-35700-0000	Utility Billing - Garbage	$ 2,429,283.79	$ 2,878,589.00	$ 3,005,294.00
57-00-35999-0000	YEC Audit Adj & Accruals	$ 229,315.00	$ -	$ -
57-00-37010-0000	Interest Earnings	$ 79,518.32	$ -	$ 35,000.00
	Revenue	**$ 2,738,117.11**	**$ 2,878,589.00**	**$ 3,040,294.00**
	Expense			
57000	**Solid Waste Collection Service**			
57-45-57000-1111	Salaries - Full-Time Permanent	$ 4,650.37	$ 4,038.00	$ 4,465.00
57-45-57000-1112	Salaries - Part-Time Permanent	$ 797.54	$ -	$ -
57-45-57000-1211	Overtime	$ 11,395.84	$ -	$ -
57-45-57000-1300	Employee Benefits (401K & 457)	$ 551.63	$ 251.00	$ 277.00
57-45-57000-1321	Clothing Allowance	$ 4.50	$ 9.00	$ 9.00
57-45-57000-1511	FICA	$ 49.46	$ -	$ -
57-45-57000-1512	Medicare	$ 160.28	$ 59.00	$ 65.00
57-45-57000-1521	Retirement	$ 1,376.66	$ 686.00	$ 714.00
57-45-57000-1531	State Insurance Fund	$ -	$ 74.00	$ 81.00
57-45-57000-1541	Health Insurance	$ 482.79	$ 515.00	$ 537.00
57-45-57000-1545	Dental Insurance	$ 39.82	$ 47.00	$ 47.00
57-45-57000-1548	Vision Insurance	$ 6.93	$ 8.00	$ 8.00
57-45-57000-1561	Long Term Disability	$ 16.03	$ 19.00	$ 21.00
57-45-57000-4530	Administrative Cost	$ -	$ -	$ 80,564.00
57-45-57000-4585	Code Enforcement Cleanup	$ 28,347.08	$ 10,000.00	$ -
57-45-57000-4586	City Clean Up Projects	$ 47,422.59	$ 30,000.00	$ 40,000.00
57-45-57000-5638	Glass Recycling Program	$ 1,816.50	$ 3,000.00	$ 3,000.00
57-45-57000-5640	Solid Waste Contract	$ 2,335,385.33	$ 2,550,000.00	$ 2,709,000.00
57-45-57000-5999	Depreciation	$ 7,746.00	$ 7,800.00	$ -
57-45-57000-6000	Bad Debt Expense	$ 86.94	$ -	$ -
57-45-57000-6810	Dump Passes	$ 11,054.17	$ 55,000.00	$ 36,000.00
57000	**Solid Waste Collection Service**	**$ 2,451,390.46**	**$ 2,661,506.00**	**$ 2,874,788.00**
48000	**Transfers & Other Uses**			
57-61-48000-9110	Due To General Fund (Admn Chrg	$ 116,637.00	$ 155,540.00	$ -
57-61-48000-9163	Due to UB Internal Service Fnd	$ 21,607.28	$ 61,543.00	$ 102,115.00
48000	**Transfers & Other Uses**	**$ 138,244.28**	**$ 217,083.00**	**$ 102,115.00**
48700	**Fund Reserve**			
57-99-48700-9499	Fund Balance Appropriation	$ -	$ -	$ 63,391.00
48700	**Fund Reserve**	**$ -**	**$ -**	**$ 63,391.00**
	Expense	**$ 2,589,634.74**	**$ 2,878,589.00**	**$ 3,040,294.00**
57	**Solid Waste Fund**	**$ 148,482.37**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
59	**Storm Drain Fund**			
	Revenue			
59-00-35900-0000	Utility Billing - Storm Drain	$ 1,409,773.25	$ 1,585,943.00	$ 2,090,846.00
59-00-35999-0000	YEC Audit Adj & Accruals	$ 133,154.62	$ 302,638.00	$ -
59-00-37010-0000	Interest Earnings	$ 65,413.88	$ -	$ 40,000.00
59-00-39710-0000	Assets - From Developer	$ 4,402,712.54	$ -	$ -
59-00-39920-0000	Use of Fund Reserves	$ -	$ 681,004.00	$ -
	Revenue	**$ 6,011,054.29**	**$ 2,569,585.00**	**$ 2,130,846.00**
	Expense			
59000	**Stormwater Services**			
59-45-59000-1111	Salaries - Full-Time Permanent	$ 207,239.52	$ 335,146.00	$ 580,696.00
59-45-59000-1112	Salaries - Part-Time Permanent	$ 4,005.00	$ 12,240.00	$ 12,240.00
59-45-59000-1211	Overtime	$ 23,433.97	$ 10,000.00	$ 10,000.00
59-45-59000-1300	Employee Benefits (401K & 457)	$ 14,639.57	$ 20,733.00	$ 35,831.00
59-45-59000-1321	Clothing Allowance	$ 2,015.75	$ 2,328.00	$ 3,358.00
59-45-59000-1511	FICA	$ 252.15	$ 797.00	$ 759.00
59-45-59000-1512	Medicare	$ 3,578.12	$ 5,037.00	$ 8,604.00
59-45-59000-1521	Retirement	$ 33,202.10	$ 55,971.00	$ 90,592.00
59-45-59000-1531	State Insurance Fund	$ 2,786.73	$ 6,035.00	$ 10,000.00
59-45-59000-1541	Health Insurance	$ 51,940.35	$ 91,521.00	$ 147,664.00
59-45-59000-1545	Dental Insurance	$ 3,608.52	$ 7,632.00	$ 10,429.00
59-45-59000-1548	Vision Insurance	$ 628.71	$ 1,275.00	$ 1,711.00
59-45-59000-1561	Long Term Disability	$ 1,079.45	$ 2,244.00	$ 3,266.00
59-45-59000-2121	Dues & Memberships	$ 6,361.00	$ 3,361.00	$ 7,500.00
59-45-59000-2321	Travel & Training	$ 975.00	$ 4,875.00	$ 13,650.00
59-45-59000-2369	Meetings	$ 43.63	$ 300.00	$ 600.00
59-45-59000-2513	Equipment Materials & Supplies	$ 27,640.56	$ 30,000.00	$ 40,000.00
59-45-59000-2514	Stormdrain Maintenance	$ 23,582.07	$ 89,255.00	$ 100,000.00
59-45-59000-2520	Public Education & Outreach	$ 1,227.00	$ 2,500.00	$ 2,500.00
59-45-59000-3111	Utilities	$ -	$ 3,600.00	$ 3,600.00
59-45-59000-4261	Computer Software & Maint.	$ -	$ 11,545.00	$ 12,123.00
59-45-59000-4394	Collar Maintenance	$ -	$ 4,000.00	$ 4,000.00
59-45-59000-4530	Administrative Cost	$ -	$ -	$ 350,899.00
59-45-59000-4531	Professional & Technical Servi	$ 3,499.50	$ 81,000.00	$ 4,000.00
59-45-59000-4811	Equipment Rental/Lease	$ 17,386.85	$ 22,750.00	$ 22,750.00
59-45-59000-5999	Depreciation	$ 881,924.59	$ 950,000.00	$ -
59-45-59000-6000	Bad Debt Expense	$ 1.23	$ -	$ -
59-45-59000-6211	Insurance & Surety Bonds	$ 9,908.64	$ 8,500.00	$ 8,500.00
59-45-59000-7410	Equipment	$ -	$ 315,000.00	$ -
59000	**Stormwater Services**	**$ 1,320,960.01**	**$ 2,077,645.00**	**$ 1,485,272.00**
48000	**Transfers & Other Uses**			
59-61-48000-9110	Due To General Fund (Admn Chrg	$ 115,854.96	$ 157,468.00	$ -
59-61-48000-9154	Due To Fleet Fund	$ 91,536.00	$ 251,253.00	$ 438,164.00
59-61-48000-9163	Due to UB Internal Service Fnd	$ 9,488.60	$ 27,026.00	$ 102,115.00
59-61-48000-9164	Due to GIS Internal Service Fd	$ 64,005.00	$ 56,193.00	$ 19,160.00
48000	**Transfers & Other Uses**	**$ 280,884.56**	**$ 491,940.00**	**$ 559,439.00**
48700	**Fund Reserve**			
59-99-48700-9499	Fund Balance Appropriation	$ -	$ -	$ 86,135.00
48700	**Fund Reserve**	**$ -**	**$ -**	**$ 86,135.00**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
	Expense	$ 1,601,844.57	$ 2,569,585.00	$ 2,130,846.00
59	Storm Drain Fund	$ 4,409,209.72	$ -	$ -

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
62	**Cemetery Fund**			
	Revenue			
62-00-33200-0000	Burial Plot Sales	$ 42,625.00	$ 45,000.00	$ 40,000.00
62-00-33201-0000	Burial Plot Opening/Closing	$ 9,370.00	$ 8,000.00	$ 13,000.00
62-00-33202-0000	Headstone Inspections	$ 770.00	$ 500.00	$ 800.00
62-00-37010-0000	Interest Earnings	$ 12,067.77	$ -	$ 10,000.00
62-00-39920-0000	Use of Fund Reserves	$ -	$ 42,209.00	$ 17,723.00
	Revenue	**$ 64,832.77**	**$ 95,709.00**	**$ 81,523.00**
	Expense			
62000	**Cemetery**			
62-49-62000-1111	Salaries - Full-Time Permanent	$ 7,540.70	$ 8,043.00	$ 8,701.00
62-49-62000-1211	Overtime	$ 204.00	$ -	$ -
62-49-62000-1300	Employee Benefits (401k & 457)	$ 429.49	$ 459.00	$ 496.00
62-49-62000-1321	Clothing Allowance	$ 45.50	$ 33.00	$ 33.00
62-49-62000-1512	Medicare	$ 114.04	$ 118.00	$ 128.00
62-49-62000-1521	Retirement	$ 1,355.12	$ 1,358.00	$ 1,386.00
62-49-62000-1531	State Insurance Fund	$ 800.61	$ 147.00	$ 159.00
62-49-62000-1541	Health Insurance	$ 1,563.73	$ 1,547.00	$ 1,611.00
62-49-62000-1545	Dental Insurance	$ 128.65	$ 140.00	$ 140.00
62-49-62000-1548	Vision Insurance	$ 22.27	$ 24.00	$ 24.00
62-49-62000-1561	Long Term Disability	$ 37.39	$ 40.00	$ 45.00
62-49-62000-2321	Travel & Training	$ -	$ 1,500.00	$ 1,500.00
62-49-62000-2513	Equipment Materials & Supplies	$ 1,260.39	$ 3,000.00	$ 3,000.00
62-49-62000-3111	Utilities	$ 1,770.63	$ -	$ -
62-49-62000-4261	Computer Software & Maint.	$ -	$ 800.00	$ 800.00
62-49-62000-4531	Professional & Technical Servi	$ 1,190.00	$ 58,500.00	$ 50,000.00
62-49-62000-5002	Special Projects	$ -	$ 4,000.00	$ 5,000.00
62-49-62000-5410	Landscape Maintenance	$ 522.31	$ 6,000.00	$ 8,500.00
62-49-62000-7311	Improvements Other Than Bldg	$ -	$ 10,000.00	$ -
62000	**Cemetery**	**$ 16,984.83**	**$ 95,709.00**	**$ 81,523.00**
	Expense	**$ 16,984.83**	**$ 95,709.00**	**$ 81,523.00**
62	**Cemetery Fund**	**$ 47,847.94**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
63	**Utility Billing Fund**			
	Revenue			
63-00-35990-0000	Set Up/Connection Fee	$ 50,700.00	$ 37,600.00	$ 79,200.00
63-00-36020-0000	Late/Delinquent Fees	$ 129,540.00	$ 140,000.00	$ 138,000.00
63-00-36030-0000	Revenue from Collections	$ 8,273.13	$ -	$ -
63-00-37010-0000	Interest Earnings	$ 4,719.03	$ -	$ -
63-00-38151-0000	Due From Water Fund	$ 41,613.64	$ 118,527.00	$ 178,702.00
63-00-38152-0000	Due From Sewer Fund	$ 41,613.64	$ 118,527.00	$ 127,644.00
63-00-38157-0000	Due From Solid Waste Fund	$ 21,607.28	$ 61,543.00	$ 102,115.00
63-00-38159-0000	Due From Storm Drain Fund	$ 9,488.60	$ 27,026.00	$ 102,115.00
63-00-39920-0000	Use of Fund Reserves	$ -	$ 63,000.00	$ -
	Revenue	**$ 307,555.32**	**$ 566,223.00**	**$ 727,776.00**
	Expense			
63000	**Utility Billing**			
63-43-63000-1111	Salaries - Full-Time Permanent	$ 79,263.80	$ 89,176.00	$ 125,002.00
63-43-63000-1112	Salaries - Part-Time Permanent	$ 67,000.40	$ 46,039.00	$ 47,034.00
63-43-63000-1211	Overtime	$ 289.12	$ 1,000.00	$ 1,000.00
63-43-63000-1300	Employee Benefits (401K & 457)	$ 4,979.57	$ 5,530.00	$ 7,699.00
63-43-63000-1321	Clothing Allowance	$ 1,000.00	$ 400.00	$ 430.00
63-43-63000-1511	FICA	$ 4,381.86	$ 2,855.00	$ 2,918.00
63-43-63000-1512	Medicare	$ 2,204.92	$ 1,962.00	$ 2,496.00
63-43-63000-1521	Retirement	$ 10,350.26	$ 13,547.00	$ 18,751.00
63-43-63000-1531	State Insurance Fund	$ 200.18	$ 164.00	$ 206.00
63-43-63000-1541	Health Insurance	$ 20,078.52	$ 19,814.00	$ 28,007.00
63-43-63000-1545	Dental Insurance	$ 809.52	$ 859.00	$ 1,320.00
63-43-63000-1548	Vision Insurance	$ -	$ -	$ 76.00
63-43-63000-1561	Long Term Disability	$ 478.26	$ 477.00	$ 687.00
63-43-63000-2321	Travel & Training	$ -	$ 1,000.00	$ 1,000.00
63-43-63000-2369	Meetings	$ 349.32	$ 600.00	$ 600.00
63-43-63000-2513	Equipment Materials & Supplies	$ 120.00	$ -	$ 2,800.00
63-43-63000-4140	Banking Fees	$ 82,968.88	$ 118,000.00	$ 106,000.00
63-43-63000-4261	Computer Software & Maint.	$ -	$ 15,700.00	$ 17,100.00
63-43-63000-4530	Administrative Cost	$ -	$ -	$ 104,300.00
63-43-63000-4531	Professional & Technical Servi	$ 95,472.65	$ 135,000.00	$ 147,000.00
63-43-63000-4541	Printing & Mailing	$ 105,022.45	$ 107,100.00	$ 111,350.00
63-43-63000-5002	Special Projects	$ 75.00	$ -	$ -
63-43-63000-6101	CDBG Federal Grant 14.218	$ -	$ 5,000.00	$ -
63-43-63000-6820	Deployed Military Abatement	$ 1,375.00	$ 2,000.00	$ 2,000.00
63000	**Utility Billing**	**$ 476,419.71**	**$ 566,223.00**	**$ 727,776.00**
	Expense	**$ 476,419.71**	**$ 566,223.00**	**$ 727,776.00**
63	**Utility Billing Fund**	**$ (168,864.39)**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
64	**GIS Fund**			
	Revenue			
64-00-37010-0000	Interest Earnings	$ 17,144.32	$ -	$ -
64-00-38110-0000	Due From General Fund	$ -	$ -	$ 165,361.00
64-00-38151-0000	Due From Water Fund	$ 144,222.00	$ 126,686.00	$ 183,139.00
64-00-38152-0000	Due From Sewer Fund	$ 144,222.00	$ 126,686.00	$ 149,356.00
64-00-38159-0000	Due From Storm Drain Fund	$ 64,005.00	$ 56,193.00	$ 19,160.00
64-00-39920-0000	Use of Fund Reserves	$ -	$ 54,524.00	$ -
	Revenue	**$ 369,593.32**	**$ 364,089.00**	**$ 517,016.00**
	Expense			
64000	**GIS**			
64-46-64000-1111	Salaries - Full-Time Permanent	$ 95,133.54	$ 182,102.00	$ 185,790.00
64-46-64000-1112	Salaries - Part-Time Permanent	$ 17,551.29	$ 37,012.00	$ 39,183.00
64-46-64000-1211	Overtime	$ 312.05	$ -	$ 1,200.00
64-46-64000-1300	Employee Benefits (401K & 457)	$ 5,525.15	$ 11,292.00	$ 11,471.00
64-46-64000-1321	Clothing Allowance	$ 600.00	$ 700.00	$ 500.00
64-46-64000-1511	FICA	$ 1,095.02	$ 2,295.00	$ 2,430.00
64-46-64000-1512	Medicare	$ 1,641.43	$ 3,179.00	$ 3,264.00
64-46-64000-1521	Retirement	$ 11,485.04	$ 28,655.00	$ 27,286.00
64-46-64000-1531	State Insurance Fund	$ 1,809.03	$ 3,027.00	$ 4,054.00
64-46-64000-1541	Health Insurance	$ 25,014.37	$ 53,277.00	$ 37,505.00
64-46-64000-1545	Dental Insurance	$ 1,844.69	$ 4,605.00	$ 2,795.00
64-46-64000-1548	Vision Insurance	$ 331.28	$ 753.00	$ 481.00
64-46-64000-1561	Long Term Disability	$ 485.89	$ 1,206.00	$ 1,023.00
64-46-64000-2121	Dues & Memberships	$ -	$ -	$ 200.00
64-46-64000-2321	Travel & Training	$ 3,322.60	$ 10,350.00	$ 10,150.00
64-46-64000-4211	Network-Data Process Supplies	$ 40,357.80	$ 636.00	$ 600.00
64-46-64000-4261	Computer Software & Maint.	$ -	$ -	$ 39,965.00
64-46-64000-4530	Administrative Cost	$ -	$ -	$ 103,194.00
64-46-64000-4531	Professional & Technical Servi	$ -	$ 25,000.00	$ 25,000.00
64-46-64000-7410	Equipment	$ 11,991.79	$ -	$ 5,936.00
64-46-64000-9154	Due To Fleet Fund	$ -	$ -	$ 14,989.00
64000	**GIS**	**$ 218,500.97**	**$ 364,089.00**	**$ 517,016.00**
	Expense	**$ 218,500.97**	**$ 364,089.00**	**$ 517,016.00**
64	**GIS Fund**	**$ 151,092.35**	**$ -**	**$ -**

Account Number	Description	2024 Acutal		2025 Estimate		2026 Budget	
72	**AA 2013-1 Fund**						
	Revenue						
72-00-34311-0000	Assessments - Collected	$	34,389.49	$	41,075.00	$	40,025.00
72-00-37010-0000	Interest Earnings	$	6,409.77	$	-	$	-
72-00-39920-0000	Use of Fund Reserves	$	-	$	10,000.00	$	-
	Revenue	**$**	**40,799.26**	**$**	**51,075.00**	**$**	**40,025.00**
	Expense						
47172	**2013-1 Assessment Area**						
72-71-47172-4140	Banking Fees	$	-	$	-	$	-
72-71-47172-4531	Professional & Technical Servi	$	1,775.00	$	2,000.00	$	2,000.00
72-71-47172-8111	Principal	$	45,000.00	$	30,000.00	$	20,000.00
72-71-47172-8121	Interest	$	14,562.50	$	12,225.00	$	11,175.00
72-71-47172-8151	Paying Agent Fee	$	1,850.00	$	1,850.00	$	1,850.00
72-71-47172-9110	Due To General Fund (Admn Chrg	$	-	$	5,000.00	$	5,000.00
47172	**2013-1 Assessment Area**	**$**	**63,187.50**	**$**	**51,075.00**	**$**	**40,025.00**
	Expense	**$**	**63,187.50**	**$**	**51,075.00**	**$**	**40,025.00**
72	**AA 2013-1 Fund**	**$**	**(22,388.24)**	**$**	**-**	**$**	**-**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
80	**Eagle Mountain RDA**			
	Revenue			
80-00-31109-0000	EDA 2012-1 Property Tax	$ -	$ -	$ -
80-00-31110-0000	Parkside CDA Property Tax	$ 17,950.95	$ 20,198.00	$ 19,369.00
80-00-31111-0000	Sweetwater CRA Property Tax	$ 9,746,126.25	$ 13,056,078.00	$ 7,587,108.00
80-00-31112-0000	Pole Canyon CRA	$ 2,448.96	$ 941,279.00	$ 847,475.00
80-00-31113-0000	Pole Canyon CRA 53 Property Tx	$ 691,080.06	$ -	$ -
80-00-31114-0000	Sweetwater CRA P2	$ -	$ -	$ -
80-00-31115-0000	Sweetwater CRA P3	$ -	$ -	$ -
80-00-37010-0000	Interest Earnings	$ 433,064.29	$ -	$ -
80-00-39920-0000	Use of Fund Reserves	$ -	$ 3,250,000.00	$ -
	Revenue	**$ 10,890,670.51**	**$ 17,267,555.00**	**$ 8,453,952.00**
	Expense			
80000	**Eagle Mountain RDA**			
80-47-80000-4320	RDA Consulting Services	$ 5,220.00	$ -	$ -
80-47-80000-4530	Administrative Cost	$ -	$ -	$ -
80-47-80000-6450	Parkside CDA TIF Reimbursement	$ 17,053.40	$ 20,198.00	$ 18,401.00
80-47-80000-6452	Sweetwater CRA Expenditures	$ 8,737,444.60	$ 12,846,078.00	$ 6,823,397.00
80-47-80000-6454	Pole Canyon CRA	$ 610,305.54	$ 936,001.00	$ 745,778.00
80000	**Eagle Mountain RDA**	**$ 9,370,023.54**	**$ 13,802,277.00**	**$ 7,587,576.00**
48000	**Transfers & Other Uses**			
80-61-48000-9110	Due to General Fund- AdminChrg	$ 176,116.99	$ 215,278.00	$ 22,917.00
80-61-48000-9122	Due to Affordable Housing Fund	$ -	$ 3,250,000.00	$ 843,459.00
48000	**Transfers & Other Uses**	**$ 176,116.99**	**$ 3,465,278.00**	**$ 866,376.00**
	Expense	**$ 9,546,140.53**	**$ 17,267,555.00**	**$ 8,453,952.00**
80	**Eagle Mountain RDA**	**$ 1,344,529.98**	**$ -**	**$ -**

Account Number	Description	2024 Acutal	2025 Estimate	2026 Budget
City Wide Revenue	**Revenue**	$129,733,855.86	$ 174,230,925.00	$ 119,105,860.00
City Wide Expense	**Expense**	$ 99,970,070.46	$ 174,230,925.00	$ 119,105,860.00
Ret Earnings Total		$ 29,763,785.40	$ -	$ -