



## AGENDA

- 1) BUDGET HIGHLIGHTS
  - a. PERSONNEL
  - b. OPERATING
  - c. SPECIAL REQUESTS
  - d. CAPITAL
- 2) FUND REVIEW
  - a. GOVERNMENTAL FUNDS
  - b. PROPRIETARY FUNDS
- 3) REVENUE VS. EXPENDITURE BY FUND



City of North Salt  
Lake  
Proposed Budget

FY 2026-2027

Table of Contents

**General Fund – 10** ..... 1

**Redevelopment Agency Funds (combined)– 20, 21, 22, & 25** ..... 2

**Housing Fund – 27**..... 3

**Local Building Authority – 28**..... 4

**Debt Service – 32** ..... 5

**Capital Project Fund – 40**..... 6

**Park Capital Fund – 41**..... 7

    Park Capital Project Schedule ..... 8

**Public Safety Fund – 43** ..... 10

**Road Capital Fund – 44**..... 11

    Road Capital Project Schedule ..... 12

**Water and Pressurized Irrigation (Operating) – 51** ..... 14

**Water Capital – 52** ..... 15

    Water Capital Project Schedule ..... 16

**Storm Water Fund – 53** ..... 17

    Storm Water Capital Project Schedule..... 18

**Solid Waste Fund – 54**..... 19

**Golf Fund – 55**..... 20

**Fleet Fund – 61** ..... 21

    Fiscal Year 2024 Vehicle Replacement Request..... 22

**Debt Schedules** ..... 23

    Governmental Funds – Bonds..... 23

    Enterprise Funds-Bonds..... 25

**Budget Detail**..... 26

**GENERAL FUND - 10**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, AND RECOMMENDED**

	Actual FY 2025	Budget FY 2026	Projected FY 2026	Requested Budget FY 2027
<b>Revenues</b>				
Taxes:				
Property	\$ 3,345,200	\$ 3,344,800	\$ 3,345,000	\$ 3,376,900
Sales and use	6,850,900	6,760,000	6,970,700	7,179,820
Franchise	2,509,900	2,480,000	2,430,600	2,430,600
Licenses and permits	250,400	255,000	250,000	250,000
Intergovernmental revenues	140,200	243,600	234,350	49,000
Charges for services	639,200	635,900	741,500	649,320
Fines and forfeitures	507,800	475,000	415,000	415,000
Interest	167,800	150,000	154,000	100,000
Miscellaneous	63,300	81,000	84,000	81,000
<b>Total Revenues</b>	<b>14,474,700</b>	<b>14,425,300</b>	<b>14,625,150</b>	<b>14,531,640</b>
<b>Expenditures</b>				
General government:				
Legislative	272,700	280,700	295,000	271,800
Administrative	1,016,700	1,126,800	1,100,400	1,124,320
Buildings	198,700	190,100	171,100	190,100
Judicial	466,500	496,300	498,250	506,150
Total general government	1,954,600	2,093,900	2,064,750	2,092,370
Public safety:				
Police department	6,013,400	6,317,300	6,204,190	6,724,180
Fire department	1,844,300	1,912,000	1,912,000	1,983,020
Total public safety	7,857,700	8,229,300	8,116,190	8,707,200
Public works:				
Streets department	1,695,800	1,890,600	1,709,740	1,735,230
Engineering	135,600	149,900	118,000	133,080
Total public works	1,831,400	2,040,500	1,827,740	1,868,310
Community Development				
Planning and zoning	659,800	815,200	783,100	645,150
Building inspection	294,000	303,300	312,980	314,250
Total community development	953,800	1,118,500	1,096,080	959,400
Parks	1,548,700	1,621,100	1,607,910	1,703,580
<b>Total Expenditures</b>	<b>\$ 14,146,200</b>	<b>\$ 15,103,300</b>	<b>\$ 14,712,670</b>	<b>\$ 15,330,860</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 328,500</b>	<b>\$ (678,000)</b>	<b>\$ (87,520)</b>	<b>\$ (799,220)</b>
<b>Other Financing Sources (Uses)</b>				
Transfer in - RDA	142,000	148,700	148,700	156,880
Transfer in - road fund restricted cash	202,200	297,200	297,200	318,300
Transfer out - park capital	-	(1,500,000)	<b>(1,500,000)</b>	-
Sale of capital assets	15,600	75,000	75,000	10,000
Contributions	86,900	71,000	85,100	80,800
Total Other Financing Sources (Uses)	446,700	(908,100)	(894,000)	565,980
Net Change in Fund Balance	\$ 775,200	\$ (1,586,100)	<b>\$ (981,520)</b>	<b>\$ (233,240)</b>
<b>Fund Balance, Beginning</b>	<b>4,666,326</b>	<b>5,441,526</b>	<b>5,441,526</b>	<b>4,460,006</b>
<b>Fund Balance, Ending</b>	<b>\$ 5,441,526</b>	<b>\$ 3,855,426</b>	<b>\$ 4,460,006</b>	<b>\$ 4,226,766</b>

**REDEVELOPMENT AGENCY - 25  
REVENUE AND EXPENDITURES  
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>Budget</b>
				<b>FY 2027</b>
<b>Revenues</b>				
Taxes	\$ 2,839,100	\$ 2,973,000	\$ 2,973,000	\$ 3,137,440
Intergovernmental revenues	-	-	-	-
Interest	256,500	176,200	181,200	125,200
<b>Total Revenues</b>	<b>3,095,600</b>	<b>3,149,200</b>	<b>3,154,200</b>	<b>3,262,640</b>
<b>Expenditures</b>				
Community	\$ 1,304,800	\$ 1,223,700	\$ 1,222,050	\$ 1,000,220
Principal	305,000	315,000	315,000	325,000
Interest	69,900	60,800	60,750	51,300
Parks, recreation and public property	1,711,200	2,038,800	527,150	-
<b>Total Expenditures</b>	<b>3,390,900</b>	<b>3,638,300</b>	<b>2,124,950</b>	<b>1,376,520</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(295,300)</b>	<b>(489,100)</b>	<b>1,029,250</b>	<b>1,886,120</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from borrowing	-	-	-	-
Transfer In	-	-	-	-
Transfer out	(1,089,800)	(760,000)	(960,000)	(980,860)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,089,800)</b>	<b>(760,000)</b>	<b>(960,000)</b>	<b>(980,860)</b>
<b>Net Change in Fund Balance</b>	<b>\$(1,385,100)</b>	<b>\$(1,249,100)</b>	<b>\$ 69,250</b>	<b>\$ 905,260</b>
<b>Fund Balance, Beginning</b>	<b>6,416,272</b>	<b>5,031,172</b>	<b>5,031,172</b>	<b>5,100,422</b>
<b>Fund Balance, Ending</b>	<b>\$ 5,031,172</b>	<b>\$ 3,782,072</b>	<b>\$ 5,100,422</b>	<b>\$ 6,005,682</b>

\*Includes developer reimbursements

**HOUSING FUND - 27**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>Budget</b>
	<b>FY 2027</b>			<b>FY 2027</b>
<b>Revenues</b>				
Intergovernmental- grants	\$ -	\$ -	\$ -	\$ -
Interest	45,900	25,000	30,000	30,000
<b>Total Revenues</b>	<u>45,900</u>	<u>25,000</u>	<u>30,000</u>	<u>30,000</u>
<b>Expenditures</b>				
Community development	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>45,900</u>	<u>25,000</u>	<u>30,000</u>	<u>30,000</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in	207,900	211,300	211,300	223,980
<b>Total Other Financing Sources (Uses)</b>	<u>207,900</u>	<u>211,300</u>	<u>211,300</u>	<u>223,980</u>
<b>Net Change in Fund Balance</b>	<u>\$ 253,800</u>	<u>\$ 236,300</u>	<u>\$ 241,300</u>	<u>\$ 253,980</u>
<b>Fund Balance, Beginning</b>	896,864	1,150,664	1,150,664	1,391,964
<b>Fund Balance, Ending</b>	<u>\$ 1,150,664</u>	<u>\$1,386,964</u>	<u>\$ 1,391,964</u>	<u>\$ 1,645,944</u>

**LOCAL BUILDING AUTHORITY - 28**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	Actual FY 2025	Budget FY 2026	Projected FY 2026	Requested Budget FY 2027
<b>Revenues</b>				
Rent	\$ 300	\$ -	\$ -	\$ -
Interest	10,800	5,000	6,500	2,265
<b>Total Revenues</b>	<u>11,100</u>	<u>5,000</u>	<u>6,500</u>	<u>2,265</u>
<b>Expenditures</b>				
Property rental	5,500	1,800	1,775	1,750
Parks, recreation and public property	-	-	-	-
Debt service:				
Principal	108,000	113,000	113,000	117,000
Interest	11,300	9,100	9,085	4,820
<b>Total Expenditures</b>	<u>\$ 124,800</u>	<u>\$ 123,900</u>	<u>\$ 123,860</u>	<u>\$ 123,570</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ (113,700)</u>	<u>\$ (118,900)</u>	<u>\$ (117,360)</u>	<u>\$ (121,305)</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in	100,000	100,000	19,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>100,000</u>	<u>100,000</u>	<u>19,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (13,700)</u>	<u>\$ (18,900)</u>	<u>\$ (98,360)</u>	<u>\$ (121,305)</u>
<b>Fund Balance, Beginning</b>	<u>233,365</u>	<u>219,665</u>	<u>219,665</u>	<u>121,305</u>
<b>Fund Balance, Ending</b>	<u>\$ 219,665</u>	<u>\$ 200,765</u>	<u>\$ 121,305</u>	<u>\$ -</u>

**DEBT SERVICE - 32**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>	<u>Projected</u> <u>FY 2026</u>	<u>Requested</u> <u>Budget</u> <u>FY 2027</u>
<b>Revenues</b>				
Sales taxes - RAP	\$ 630,000	\$ 650,000	\$ 600,000	\$ 650,000
Interest	852,700	500,000	500,000	200,000
<b>Total Revenues</b>	<u>1,482,700</u>	<u>1,150,000</u>	<u>1,100,000</u>	<u>850,000</u>
<b>Expenditures</b>				
Principal	653,000	668,000	668,000	689,000
Interest	745,500	727,300	727,330	708,310
<b>Total Expenditures</b>	<u>\$ 1,398,500</u>	<u>\$ 1,395,300</u>	<u>\$ 1,395,330</u>	<u>\$ 1,397,310</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ 84,200</u>	<u>\$ (245,300)</u>	<u>\$ (295,330)</u>	<u>\$ (547,310)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from borrowing	-	-	-	-
Transfer in	740,000	400,000	600,000	600,000
Transfer out	(502,400)	(16,414,500)	(16,414,474)	-
<b>Total Other Financing Sources (Uses)</b>	<u>237,600</u>	<u>(16,014,500)</u>	<u>(15,814,474)</u>	<u>600,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ 321,800</u>	<u>\$(16,259,800)</u>	<u>\$(16,109,804)</u>	<u>\$ 52,690</u>
<b>Fund Balance, Beginning</b>	<u>17,075,403</u>	<u>17,397,203</u>	<u>17,397,203</u>	<u>1,287,399</u>
<b>Fund Balance, Ending</b>	<u>\$ 17,397,203</u>	<u>\$ 1,137,403</u>	<u>\$ 1,287,399</u>	<u>\$ 1,340,089</u>

**CAPITAL PROJECT FUND - 40**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>	<u>Projected</u> <u>FY 2026</u>	<u>Requested</u> <u>Budget</u> <u>FY 2027</u>
<b>Revenues</b>				
Interest	\$ 412,200	\$ 250,000	\$ 240,000	\$ 200,000
<b>Total Revenues</b>	<u>412,200</u>	<u>250,000</u>	<u>240,000</u>	<u>200,000</u>
<b>Expenditures</b>				
General government - projects	87,700	30,000	-	104,050
<b>Total Expenditures</b>	<u>\$ 87,700</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 104,050</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ 324,500</u>	<u>\$ 220,000</u>	<u>\$ 240,000</u>	<u>\$ 95,950</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in	109,000	-	-	100,000
Transfer out	<u>(705,000)</u>	<u>(2,205,000)</u>	<u>(2,530,000)</u>	<u>(760,000)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(596,000)</u>	<u>(2,205,000)</u>	<u>(2,530,000)</u>	<u>(660,000)</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ (271,500)</u></u>	<u><u>\$ (1,985,000)</u></u>	<u><u>\$ (2,290,000)</u></u>	<u><u>\$ (564,050)</u></u>
<b>Fund Balance, Beginning</b>	<u>8,662,234</u>	<u>8,390,734</u>	<u>8,390,734</u>	<u>6,100,734</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 8,390,734</u></u>	<u><u>\$ 6,405,734</u></u>	<u><u>\$ 6,100,734</u></u>	<u><u>\$ 5,536,684</u></u>
Due From Golf Fund				(2,921,231)
			<b>Available Fund Balance</b>	<b>2,615,453</b>

**PARK CAPITAL FUND - 41**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2025</b>	<b>Budget FY 2026</b>	<b>Projected FY 2026</b>	<b>Requested Budget FY 2027</b>
<b>Revenues</b>				
Impact fees	\$ 88,800	\$ 180,000	\$ 267,400	\$ 176,800
Intergovernmental- grants	39,180	925,200	925,000	196,000
Interest	41,740	47,500	21,200	15,150
Miscellaneous	-	-	56,540	-
<b>Total Revenues</b>	<u>169,720</u>	<u>1,152,700</u>	<u>1,270,140</u>	<u>387,950</u>
<b>Expenditures</b>				
Parks and recreation	<u>789,770</u>	<u>21,406,000</u>	<u>21,044,209</u>	<u>350,000</u>
<b>Total Expenditures</b>	<u>\$ 789,770</u>	<u>\$ 21,406,000</u>	<u>\$ 21,044,209</u>	<u>\$ 350,000</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ (620,050)</u>	<u>\$ (20,253,300)</u>	<u>\$ (19,774,069)</u>	<u>\$ 37,950</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in	502,380	19,414,474	19,414,474	-
Transfer out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(19,000)</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>402,380</u>	<u>19,314,474</u>	<u>19,395,474</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ (217,670)</u></u>	<u><u>\$ (938,826)</u></u>	<u><u>\$ (378,595)</u></u>	<u><u>\$ 37,950</u></u>
<b>Fund Balance, Beginning</b>	<u>894,566</u>	<u>676,896</u>	<u>676,896</u>	<u>298,301</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 676,896</u></u>	<u><u>\$ (261,930)</u></u>	<u><u>\$ 298,301</u></u>	<u><u>\$ 336,251</u></u>

**PARK CAPITAL FUND**  
**CAPITAL PROJECT SCHEDULE**  
**REVENUE AND EXPENDITURES**

<b>FISCAL YEAR</b>		<b>Other Unrestricted</b>	<b>Restricted Cash - Impact Fee/Grant</b>	<b>Total</b>
FY 2027	BEGINNING CASH	\$ 298,301	\$ -	\$ 298,301
	REVENUES			
	IMPACT FEE REVENUE	-	176,800	176,800
	GRANT REVENUE	-	196,000	196,000
	INTEREST REVENUE	-	15,150	15,150
		<u>-</u>	<u>387,950</u>	<u>387,950</u>
	PROJECT			
	RESTROOM AT DOG PARK	75,000	-	75,000
	ORCHARD DR. BIKE LANE CONNECTION	49,000	196,000	245,000
	WILD ROSE TRAIL CONNECTION	15,000	15,000	30,000
	<u>139,000</u>	<u>211,000</u>	<u>350,000</u>	
ENDING CASH	\$ 159,301	\$ 176,950	\$ 336,251	
FY 2028	BEGINNING CASH	\$ 159,301	\$ 176,950	\$ 336,251
	REVENUES			
	IMPACT FEE REVENUE	-	100,000	100,000
	INTEREST REVENUE	1,000	-	1,000
		<u>1,000</u>	<u>100,000</u>	<u>101,000</u>
	PROJECT			
	REPAIR AND REPLACEMENT	150,000	100,000	250,000
		<u>150,000</u>	<u>100,000</u>	<u>250,000</u>
	ENDING CASH	\$ 10,301	\$ 176,950	\$ 187,251
	FY 2029	BEGINNING CASH	\$ 10,301	\$ 176,950
REVENUES				
IMPACT FEE REVENUE		-	100,000	100,000
INTEREST REVENUE		1,000	-	1,000
		<u>1,000</u>	<u>100,000</u>	<u>101,000</u>
PROJECT				
REPAIR AND REPLACEMENT		-	100,000	100,000
		<u>-</u>	<u>100,000</u>	<u>100,000</u>
ENDING CASH		\$ 11,301	\$ 176,950	\$ 188,251
FY 2030		BEGINNING CASH	\$ 11,301	\$ 176,950
	REVENUES			
	IMPACT FEE REVENUE	-	100,000	100,000
	INTEREST REVENUE	1,000	-	1,000
		<u>1,000</u>	<u>100,000</u>	<u>101,000</u>
	PROJECT			
	REPAIR AND REPLACEMENT	-	200,000	200,000
		<u>-</u>	<u>200,000</u>	<u>200,000</u>
	ENDING CASH	\$ 12,301	\$ 76,950	\$ 89,251

FY 2031	BEGINNING CASH	\$	12,301	\$	76,950	\$	89,251
	REVENUES						
	IMPACT FEE REVENUE		-		100,000		100,000
	INTEREST REVENUE		1,000		-		1,000
			<u>1,000</u>		<u>100,000</u>		<u>101,000</u>
	PROJECT						
	REPAIR AND REPLACEMENT		-		150,000		150,000
			<u>-</u>		<u>150,000</u>		<u>150,000</u>
	ENDING CASH	\$	13,301	\$	26,950	\$	40,251

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**PUBLIC SAFETY FUND - 43**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>	<u>Projected</u> <u>FY 2026</u>	<u>Requested</u> <u>Budget</u> <u>FY 2027</u>
<b>Revenues</b>				
Impact fees	\$ 16,000	\$ 3,400	\$ 48,755	\$ 39,010
Interest	4,900	1,000	2,000	2,000
<b>Total Revenues</b>	<u>20,900</u>	<u>4,400</u>	<u>50,755</u>	<u>41,010</u>
<b>Other Financing Sources (Uses)</b>				
Transfer out	(109,000)	-	-	(100,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(109,000)</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (88,100)</u>	<u>\$ 4,400</u>	<u>\$ 50,755</u>	<u>\$ (58,990)</u>
<b>Fund Balance, Beginning</b>	<u>150,447</u>	<u>62,347</u>	<u>62,347</u>	<u>113,102</u>
<b>Fund Balance, Ending</b>	<u>\$ 62,347</u>	<u>\$ 66,747</u>	<u>\$ 113,102</u>	<u>\$ 54,112</u>

**ROAD CAPITAL FUND - 44**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>	<u>Projected</u> <u>FY 2026</u>	<u>Requested</u> <u>Budget</u> <u>FY 2027</u>
<b>Revenues</b>				
Impact fees	\$ 63,900	\$ 375,000	\$ 211,510	\$ 153,670
Restricted tax revenue	1,743,600	1,790,000	1,800,000	1,950,000
Intergovernmental- grants	364,500	4,286,700	4,809,700	-
Interest	328,600	206,000	206,000	206,000
Miscellaneous	42,900	-	\$ 19,400	-
<b>Total Revenues</b>	<u>2,543,500</u>	<u>6,657,700</u>	<u>7,046,610</u>	<u>2,309,670</u>
<b>Expenditures</b>				
Highways and streets - projects	4,570,700	11,738,900	\$ 12,221,650	2,630,000
<b>Total Expenditures</b>	<u>\$ 4,570,700</u>	<u>\$ 11,738,900</u>	<u>\$ 12,221,650</u>	<u>\$ 2,630,000</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ (2,027,200)</u>	<u>\$ (5,081,200)</u>	<u>\$ (5,175,040)</u>	<u>\$ (320,330)</u>
<b>Other Financing Sources (Uses)</b>				
Transfer Out	(202,198)	(297,200)	(297,200)	(318,300)
Transfer-in unrestricted	705,000	705,000	1,030,000	760,000
<b>Total Other Financing Sources (Uses)</b>	<u>502,802</u>	<u>407,800</u>	<u>732,800</u>	<u>441,700</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ (1,524,398)</u></u>	<u><u>\$ (4,673,400)</u></u>	<u><u>\$ (4,442,240)</u></u>	<u><u>\$ 121,370</u></u>
<b>Fund Balance, Beginning</b>	<u>5,989,098</u>	<u>4,464,700</u>	<u>4,464,700</u>	<u>22,460</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 4,464,700</u></u>	<u><u>\$ (208,700)</u></u>	<u><u>\$ 22,460</u></u>	<u><u>\$ 143,830</u></u>

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	C ROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2027	BEGINNING CASH <i>(Assumes all committed)</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	153,670	-	153,670
	INTEREST REVENUE	108,000	-	-	98,000	-	206,000
	TRANSPORTATION TAXES	-	800,000	1,150,000	-	-	1,950,000
	TRANSFER IN FROM CIP FUND - UNRESTRICTED CASH	760,000	-	-	-	-	760,000
	TOTAL REVENUE	868,000	800,000	1,150,000	251,670	-	3,069,670
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	740,000	-	-	-	-	740,000
	CAMERAS AT RAIL ROAD CROSSINGS	55,000	-	-	-	-	55,000
	STREET PRESERVATION - 400 W BMO	-	575,000	-	-	-	575,000
	800 W OVERLAY	-	110,000	200,000	-	-	310,000
	CENTER ST. - FOXBORO TO LEGACY TRAIL	-	100,000	50,000	10,000	-	160,000
	FXHL,REG,SABLE,MINK,CYTE,WDVW,FRWY	-	-	580,000	-	-	580,000
	SECONDARY WATER – TNGLWD/SNFLWR	-	-	-	210,000	-	210,000
	VISTA VIEW LN./COUNTRY COURT (Hold)	-	-	-	-	-	260,000
	250 N & 3100 S (Hold)	-	-	-	-	-	270,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	318,300	-	-	318,300
	TOTAL EXPENDITURES	795,000	785,000	1,148,300	220,000	-	3,478,300
	ENDING CASH	\$ 73,000	\$ 15,000	\$ 1,700	\$ 31,670	\$ -	\$ (408,630)

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2028	BEGINNING CASH	\$ 73,000	\$ 15,000	\$ 1,700	\$ 31,670	\$ -	\$ 121,370
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	100,000	-	100,000
	TRANSPORTATION TAXES	-	824,000	1,184,500	-	-	2,008,500
	TRANSFER IN FROM CIP FUND - UNRESTRICTED CASH	705,000	-	-	-	-	705,000
	TOTAL REVENUE	705,000	824,000	1,184,500	100,000	-	2,813,500
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	550,000	-	-	-	-	550,000
	ROSEWOOD, WOODCREST	-	-	175,000	-	-	175,000
	400 EAST (950 N TO 2600 S) & 500 EAST (WILDCAT WAY)	-	300,000	440,000	-	-	740,000
	UPPER LACEY WAY, ANGELA WAY, KERI CIRCLE	-	475,000	-	-	-	475,000
	ALTON DR, ALTON CT, ROMSEY CT	-	-	-	385,000	-	385,000
	BONDED MATRIX OVERLAY IN INDUSTRIAL ZONE	-	100,000	200,000	-	-	300,000
	CENTER STREET OVER BRIDGE	-	-	300,000	-	-	300,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
	TOTAL EXPENDITURES	550,000	875,000	1,415,000	385,000	-	3,225,000
	ENDING CASH	\$ 228,000	\$ (36,000)	\$ (228,800)	\$ (253,330)	\$ -	\$ (290,130)

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2029	BEGINNING CASH	\$ 228,000	\$ (36,000)	\$ (228,800)	\$ (253,330)	\$ -	\$ (290,130)
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	100,000	-	100,000
	TRANSPORTATION TAXES	-	848,700	1,220,000	-	-	2,068,700
	TRANSFER IN FROM CAPITAL PROJECTS FUND - UNRE	-	-	-	-	-	-
	TOTAL REVENUE	-	848,700	1,220,000	100,000	-	2,168,700
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	700,000	-	-	-	-	700,000
	COBBLE CREEK, COBBLE CREEK CIR & WILSON RD	-	-	475,000	-	-	475,000
	VALLEY VIEW DR & CIRCLE (NORTH OF CENTER ST)	-	560,000	-	-	-	560,000
	CENTER STREET, 400 WEST TO CONCRETE ROAD	-	250,000	100,000	-	-	350,000
	YORK DRIVE	-	460,000	-	-	-	460,000
	CALEB DRIVE	-	-	350,000	-	-	350,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
	TOTAL EXPENDITURES	700,000	1,270,000	1,225,000	-	-	3,195,000
	ENDING CASH	\$ (472,000)	\$ (457,300)	\$ (233,800)	\$ (153,330)	\$ -	\$ (1,316,430)

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED	ONE TIME GRANTS	TOTAL
		UNRESTRICTED CASH			CASH- IMPACT FEE		
FY 2030							
	BEGINNING CASH	\$ (472,000)	\$ (457,300)	\$ (233,800)	\$ (153,330)	\$ -	\$ (1,316,430)
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	100,000	-	100,000
	TRANSPORTATION TAXES	-	874,200	1,256,600	-	-	2,130,800
	TRANSFER IN FROM CAPITAL PROJECTS FUND - UNRE	-	-	-	-	-	-
	TOTAL REVENUE	-	874,200	1,256,600	100,000	-	2,230,800
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	850,000	-	-	-	-	850,000
	EUGENE	-	-	300,000	-	-	300,000
	UNION AVE	-	390,000	-	-	-	390,000
	ODELL LN & 100 N	-	200,000	250,000	-	-	450,000
	BONDED MATRIX OVERLAY IN INDUSTRIAL ZONE	-	-	500,000	-	-	500,000
	FOXBORO - FOXHOLLOW	-	500,000	-	-	-	500,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
	TOTAL EXPENDITURES	850,000	1,090,000	1,350,000	-	-	3,290,000
	ENDING CASH	\$ (1,322,000)	\$ (673,100)	\$ (327,200)	\$ (53,330)	\$ -	\$ (2,375,630)

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED	ONE TIME GRANTS	TOTAL
		UNRESTRICTED CASH			CASH- IMPACT FEE		
FY 2031							
	BEGINNING CASH	\$ (1,322,000)	\$ (673,100)	\$ (327,200)	\$ (53,330)	\$ -	\$ (2,375,630)
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	100,000	-	100,000
	TRANSPORTATION TAXES	-	900,400	1,294,300	-	-	2,194,700
	TRANSFER IN FROM CAPITAL PROJECTS FUND - UNRE	-	-	-	-	-	-
	TOTAL REVENUE	-	900,400	1,294,300	100,000	-	2,294,700
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	850,000	-	-	-	-	850,000
	CENTER ST. (US 89 TO VALLEY VIEW)	-	-	475,000	-	-	475,000
	MANCHESTER DR.	-	285,000	-	-	-	285,000
	CENTER ST. (LEGACY TO CITY BOUNDARY)	-	-	475,000	-	-	475,000
	SIGNAL LIGHT AT CENTER STREET	-	400,000	-	-	-	400,000
	BONDED MATRIX OVERLAY IN INDUSTRIAL ZONE	-	500,000	-	-	-	500,000
	CENTER STREET BRIDGE REPAIRS & MAINTENANCE	-	75,000	-	-	-	75,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
	TOTAL EXPENDITURES	850,000	1,260,000	1,250,000	-	-	3,360,000
	ENDING CASH	\$ (2,172,000)	\$ (1,032,700)	\$ (282,900)	\$ 46,670	\$ -	\$ (3,440,930)

FOR FUTURE DISCUSSION: (See also Water Capital Pg. 16)

REPLACE AC PIPES IN MANUFACTURING AND INDUSTRIAL ZONE (STREETS PORTION)	3,165,000
REPLACE CAST IRON & PVC IN RESIDENTIAL AND EAST SIDE COMMERCIAL (STREETS PORTIO	3,040,000

**FUND 51 - WATER OPERATING ONLY**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>Budget</b>
				<b>FY 2027</b>
<b>Operating Revenues</b>				
Charges for services:				
Metered water sales	\$ 6,014,500	\$ 5,885,400	\$ 5,894,000	\$ 6,249,140
Connection fees	23,100	15,000	36,800	30,800
Miscellaneous	11,500	14,000	6,000	6,000
<b>Total Operating Revenues</b>	<b>6,049,100</b>	<b>5,914,400</b>	<b>5,936,800</b>	<b>6,285,940</b>
<b>Operating Expenses</b>				
Salaries and benefits	1,512,700	1,538,260	1,426,400	1,512,000
Administrative charge	499,500	550,510	550,510	572,450
Office expense and supplies	66,900	81,000	78,000	78,000
Equipment - supplies and maintenance	551,500	649,500	667,800	780,500
Buildings and grounds - supplies and maintenance	49,100	101,500	105,000	70,000
Special department supplies	248,300	210,305	200,000	200,000
Power purchases	580,800	500,000	550,000	550,000
Water purchases	1,060,700	1,095,000	1,091,300	1,235,000
Professional services	210,900	190,000	222,000	234,000
Miscellaneous	58,300	57,000	59,500	62,000
<b>Total Operating Expenses</b>	<b>4,838,700</b>	<b>4,973,075</b>	<b>4,950,510</b>	<b>5,293,950</b>
<b>Operating Income (Loss)</b>	<b>1,210,400</b>	<b>941,325</b>	<b>986,290</b>	<b>991,990</b>
<b>Non-operating</b>				
Capital-infrastructure	402,631	-	-	-
Capital Equipment	(82,400)	(70,000)	(73,900)	(55,000)
Gain (loss) from sale of capital assets	2,300	9,400	9,000	9,000
Debt service payments	(211,600)	-	-	-
Capital Grants	1,102,700	-	-	-
Transfers to Water Capital	-	(2,272,630)	(2,256,535)	(1,015,990)
Interest income	145,000	94,000	110,000	70,000
Impact fee revenues	114,700	-	-	-
<b>Total Non-operating</b>	<b>5,539,331</b>	<b>(2,239,230)</b>	<b>(2,211,435)</b>	<b>(991,990)</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ 6,749,731</b>	<b>\$ (1,297,905)</b>	<b>\$ (1,225,145)</b>	<b>\$ -</b>
Total cash balance (restricted and unrestricted)	2,436,149	1,138,244	1,211,004	1,211,004

**WATER CAPITAL PROJECTS FUND - 52**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>	<u>Projected</u> <u>FY 2026</u>	<u>Requested</u> <u>Budget</u> <u>FY 2027</u>
<b>Revenues</b>				
Charges for services:				
<b>Total Operating Revenues</b>	-	-	-	-
<b>Operating Expenses</b>				
Professional services	-	100,000	100,000	100,000
<b>Total Operating Expenses</b>	-	100,000	100,000	100,000
<b>Operating Income (Loss)</b>	-	(100,000)	(100,000)	(100,000)
<b>Nonoperating Income (Expense)</b>				
Capital-infrastructure	-	(2,261,020)	(2,156,355)	(845,000)
Debt service payments	-	(211,610)	(211,610)	(213,180)
Proceeds from Borrowing				-
Transfers from Water Operating	-	2,272,630	2,256,535	1,015,990
Impact fee revenues	-	300,000	508,000	428,620
<b>Total Nonoperating</b>	-	100,000	396,570	386,430
<b>Fund Balance - use of(-) cont to +</b>	\$ -	\$ -	\$ 296,570	\$ 286,430
<b>Total cash balance (restricted capital and impact)</b>				<b>583,000</b>

<b>FISCAL YEAR</b>	<b>WATER CAPITAL PROJECTS</b>	<b>GROWTH %</b>	<b>EXISTING %</b>	<b>ESTIMATED COST</b>	<b>GROWTH</b>	<b>EXISTING</b>
FY 2027	SECONDARY WATER - TANGLEWOOD & SUNFLOWER	100%	0%	360,000	360,000	-
	TANK REPAIRS	75%	25%	150,000	112,500	37,500
	PRV VAULT & VALVE REPLACEMENT	50%	50%	250,000	125,000	125,000
				<u>\$ 760,000</u>	<u>\$ 597,500</u>	<u>\$ 162,500</u>
FY 2028	SECONDARY WATER - ROSEWOOD & WOODCREST	100%	0%	530,000	530,000	-
	PRV VAULT & VALVE REPLACEMENT	50%	50%	150,000	75,000	75,000
				<u>\$ 680,000</u>	<u>\$ 605,000</u>	<u>\$ 75,000</u>
FY 2029	PUMP STATION REPAIRS & UPGRADES	0%	100%	\$ 400,000	\$ -	\$ 400,000
	PRV VAULT & VALVE REPLACEMENT	50%	50%	250,000	125,000	125,000
				<u>\$ 650,000</u>	<u>\$ 125,000</u>	<u>\$ 525,000</u>
FY 2030	GARY WAY PUMP STATION IMPROVEMENTS	0%	100%	\$ 200,000	\$ -	\$ 200,000
	TANK REPAIRS	75%	25%	300,000	225,000	75,000
	PRV VAULT & VALVE REPLACEMENT	50%	50%	250,000	125,000	125,000
				<u>\$ 750,000</u>	<u>\$ 350,000</u>	<u>\$ 400,000</u>
FY 2031	WATERLINE REPLACEMENT TO WELLS	25%	75%	\$ 400,000	100,000	300,000
	PRV VAULT & VALVE REPLACEMENT	50%	50%	250,000	125,000	125,000
				<u>\$ 650,000</u>	<u>\$ 225,000</u>	<u>\$ 425,000</u>

**FOR FUTURE BONDING DISCUSSION:**

REPLACE AC PIPES IN MANUFACTURING AND INDUSTRIAL ZONE	7,125,000
REPLACE CAST IRON & PVC IN RESIDENTIAL AND EAST SIDE COMMERCIAL	5,835,000

**STORM WATER FUND - 53**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	Actual	Budget	Projected	Requested
	FY 2025	FY 2026	FY 2026	Budget
				FY 2027
<b>Revenues</b>				
Charges for services:				
User Fees	\$1,307,200	\$ 1,380,000	\$1,380,000	\$1,462,800
<b>Total Operating Revenues</b>	<b>1,307,200</b>	<b>1,380,000</b>	<b>1,380,000</b>	<b>1,462,800</b>
<b>Operating Expenses</b>				
Salaries and benefits	506,600	622,495	478,200	559,800
Administrative charge	82,300	87,960	87,960	93,320
Office expense and supplies	19,800	29,500	25,500	32,000
Equipment - supplies and maintenance	41,200	101,800	97,800	105,000
Professional services	192,800	192,500	200,800	201,000
Miscellaneous	1,800	5,000	2,500	2,500
<b>Total Operating Expenses</b>	<b>844,500</b>	<b>1,039,255</b>	<b>892,760</b>	<b>993,620</b>
<b>Operating Income (Loss)</b>	<b>462,700</b>	<b>340,745</b>	<b>487,240</b>	<b>469,180</b>
<b>Nonoperating Income (Expense)</b>				
Capital-infrastructure	(427,300)	(1,366,851)	(1,367,600)	(300,000)
Capital Equipment	(372,400)	(5,000)	(5,000)	(5,000)
Gain (loss) from sale of capital assets	58,200	-	-	-
Debt service payments	(119,200)	(118,620)	(117,880)	(120,842)
Interest income	82,400	33,000	37,000	33,000
Impact fee revenues	78,900	200,000	140,140	184,270
<b>Total Non-operating</b>	<b>(699,400)</b>	<b>(1,257,471)</b>	<b>(1,313,340)</b>	<b>(208,572)</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ (236,700)</b>	<b>\$ (916,726)</b>	<b>\$ (826,100)</b>	<b>\$ 260,608</b>
Cash ending balance - Unrestricted	1,447,265	448,419	598,905	796,085
Cash ending balance - Restricted	210,268	292,388	232,528	295,956
	<b>\$1,657,533</b>	<b>\$ 740,807</b>	<b>\$ 831,433</b>	<b>\$1,092,041</b>

FISCAL YEAR	STORM WATER CAPITAL PROJECTS	GROWTH	EXISTING	ESTIMATED	GROWTH	EXISTING
		%	%	COST		
FY 2027						
	HOLE # 13 UPSIZE BY FOXHILL CIRCLE	0%	100%	260,000	-	260,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				\$ 450,000	\$ -	\$ 450,000
FY 2028						
	PIPE TO REDWOOD FROM DITCH WEST OF 400W - PHASE 1	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				\$ 440,000	\$ -	\$ 440,000
FY 2029						
	PIPE TO REDWOOD FROM DITCH WEST OF 400W - PHASE 2	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				\$ 440,000	\$ -	\$ 440,000
FY 2030						
	OFFFLOW REPLACEMENT AT DEER HOLLOW	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				\$ 440,000	\$ -	\$ 440,000
FY 2031						
	PIPE IMPROVEMENTS ON DAVID WAY CANTYON - PHASE 1	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				\$ 440,000	\$ -	\$ 440,000

**SOLID WASTE FUND - 54**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>Budget</b>
				<b>FY 2027</b>
<b>Operating Revenues</b>				
Charges for services:				
User fees	\$ 1,754,610	\$ 1,740,000	\$ 1,754,610	\$ 1,754,610
<b>Total Operating Revenues</b>	<b>1,754,610</b>	<b>1,740,000</b>	<b>1,754,610</b>	<b>1,754,610</b>
<b>Operating Expenses</b>				
Salaries and benefits	63,190	65,815	45,650	56,180
Administrative charge	30,850	34,990	34,990	36,110
Office expense and supplies	35,940	32,500	36,500	38,500
Equipment - supplies and maintenance	-	65,000	42,825	65,000
Special department supplies	19,290	20,000	30,000	30,000
Professional services	4,200	4,000	4,000	4,000
Contracted services	1,339,210	1,558,000	1,558,000	1,578,000
<b>Total Operating Expenses</b>	<b>1,492,680</b>	<b>1,780,305</b>	<b>1,751,965</b>	<b>1,807,790</b>
<b>Operating Income (Loss)</b>	<b>261,930</b>	<b>(40,305)</b>	<b>2,645</b>	<b>(53,180)</b>
<b>Nonoperating Income (Expense)</b>				
Interest income	35,920	20,000	26,000	10,000
<b>Total Nonoperating</b>	<b>35,920</b>	<b>20,000</b>	<b>26,000</b>	<b>10,000</b>
Fund Balance - use of(-) cont to +	\$ 297,850	\$ (20,305)	\$ 28,645	\$ (43,180)
Cash ending balance	\$ 915,728	895,423	944,373	901,193

**GOLF FUND - 55**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>Budget</b>
				<b>FY 2027</b>
<b>Revenues</b>				
Charges for services:				
Admissions and lesson fees	\$ 1,754,200	\$ 1,925,000	\$ 2,060,000	\$ 2,100,000
Miscellaneous	173,700	-	-	-
Equipment and facility rents	1,004,200	1,015,000	991,000	1,060,000
Concession and merchandise sales	1,290,800	1,152,000	1,315,000	1,315,000
	<u>4,222,900</u>	<u>4,092,000</u>	<u>4,366,000</u>	<u>4,475,000</u>
<b>Operating Expenses</b>				
Salaries and benefits	1,898,300	1,712,510	1,824,150	1,741,960
Administrative charge	99,800	107,140	107,140	134,500
Office expense and supplies	11,500	22,000	31,000	36,000
Equipment - supplies and maintenance	1,408,700	684,500	764,000	1,316,500
Buildings and grounds - supplies and maintenance	46,700	42,500	66,000	51,000
Power purchases	59,500	40,000	40,000	45,000
Water purchases	248,100	205,000	205,000	205,000
Professional services	184,800	155,750	180,825	168,500
Merchandise	579,000	475,000	550,000	575,000
Miscellaneous	61,800	114,000	114,000	114,500
	<u>4,598,200</u>	<u>3,558,400</u>	<u>3,882,115</u>	<u>4,387,960</u>
<b>Operating Income (Loss)</b>	<u>(375,300)</u>	<u>533,600</u>	<u>483,885</u>	<u>87,040</u>
<b>Nonoperating Income (Expense)</b>				
Interest income	(700)	(5,000)	8,000	-
Proceeds from borrowing	-	-	-	300,000
Gain (loss) from sale of capital assets	-	-	11,830	236,000
Debt Service Payments	(155,300)	(170,000)	(155,300)	(160,282)
Interest expense	(213,700)	(129,175)	(177,610)	(84,238)
	<u>(369,700)</u>	<u>(304,175)</u>	<u>(313,080)</u>	<u>291,480</u>
<b>Fund Balance - use of(-) cont to +</b>	<u>\$ (745,000)</u>	<u>\$ 229,425</u>	<u>\$ 170,805</u>	<u>\$ 378,520</u>
Cash ending balance - Unrestricted	358,163	533,600	495,715	623,040
Cash ending balance - Restricted	74,116	(225,059)	(258,794)	(380,016)
	<u>432,279</u>	<u>308,541</u>	<u>236,921</u>	<u>243,024</u>

**FLEET FUND - 61**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>Budget</b>
				<b>FY 2027</b>
<b>Operating Revenues</b>				
Capital replacement charge	\$ 391,200	\$ 391,480	\$ 391,480	\$ 408,220
User Fees - interdepartmental	174,900	375,000	375,000	-
Miscellaneous	17,200	-	-	-
<b>Total Operating Revenues</b>	<b>583,300</b>	<b>766,480</b>	<b>766,480</b>	<b>408,220</b>
<b>Operating Expenses</b>				
Salaries and benefits	343,300	339,200	328,350	369,900
Equipment - supplies and maintenance	41,300	45,500	50,630	50,500
<b>Total Operating Expenses</b>	<b>384,600</b>	<b>384,700</b>	<b>378,980</b>	<b>420,400</b>
<b>Operating Income (Loss)</b>	<b>198,700</b>	<b>381,780</b>	<b>387,500</b>	<b>(12,180)</b>
<b>Nonoperating Income (Expense)</b>				
Interest income	38,700	24,000	20,000	15,000
Gain (loss) from sale of capital assets	10,000	15,000	15,000	15,000
Interest expense	-	-	-	(15,522)
Debt Service Payments	-	-	-	(63,047)
Capital-Infrastructure & Equipment	(459,300)	(515,910)	(515,910)	(323,000)
Proceeds from Borrowing	-	344,910	344,910	-
<b>Total Nonoperating Income (Expense)</b>	<b>(410,600)</b>	<b>(132,000)</b>	<b>(136,000)</b>	<b>(371,569)</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ (211,900)</b>	<b>\$ 249,780</b>	<b>\$ 251,500</b>	<b>\$ (383,749)</b>
Cash ending balance	801,065	1,050,845	1,052,565	668,816

FISCAL YEAR 2027 VEHICLE REPLACEMENT REQUEST

DEPT	DESCRIPTION	TRADE/ SALE	NEW VEHICLE	PURCHASE	NET COST
Police	2017 Ford Explorer	5,000	-	57,000	\$ 52,000
Police	2017 Ford Explorer	5,000	-	57,000	\$ 52,000
Police	2017 Ford Explorer	5,000	-	57,000	\$ 52,000
Police	NEW	-	57,000	-	\$ 57,000
Streets	2007 Chevrolet "Asphalt Truck"	-	-	95,000	\$ 95,000
		\$ 15,000	\$ 57,000	\$ 266,000	\$ 308,000
Water	2015 Dodge Ram	\$ -		\$ 55,000	\$ 55,000

**DEBT SCHEDULE - GOVERNMENTAL FUNDS (BONDS)**

**RAP Tax**

<u>Year Ending June 30,</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	1.82%	239,000	17,909	256,909
2028	1.82%	245,000	13,559	258,559
2029	1.82%	250,000	9,100	259,100
2030	1.82%	250,000	4,550	254,550
Total		<u>\$ 984,000</u>	<u>\$ 45,118</u>	<u>\$ 1,029,118</u>

**Local Building Authority - Hatch Park Property**

<u>Year Ending June 30,</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	4.12%	117,000	4,820	121,820
Total		<u>\$ 117,000</u>	<u>\$ 4,820</u>	<u>\$ 121,820</u>

**2021 Sales Tax Revenue Bond (Foxboro Wetlands Park)**

<u>Year Ending June 30,</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	3.00%	325,000	51,300	376,300
2028	3.00%	330,000	41,550	371,550
2029	3.00%	340,000	31,650	371,650
2030	3.00%	350,000	21,450	371,450
2031	3.00%	365,000	10,950	375,950
Total		<u>\$ 1,710,000</u>	<u>\$ 156,900</u>	<u>\$ 1,866,900</u>
Plus unamortized premium		<u>176,136</u>		
Total		<u>\$ 1,886,136</u>		

**DEBT SCHEDULE - GOVERNMENTAL FUNDS (BONDS)**

**Sales Tax Revenue Bonds (Hatch Park)**

<u>Year Ending June 30,</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	3.50%	450,000	687,286	1,137,286
2028	3.60%	466,000	671,536	1,137,536
2029	3.70%	483,000	654,760	1,137,760
2030	3.80%	501,000	636,889	1,137,889
2031	3.09%	520,000	617,851	1,137,851
2032	4.00%	540,000	597,571	1,137,571
2033	4.10%	562,000	575,971	1,137,971
2034	4.20%	585,000	552,929	1,137,929
2035	4.30%	609,000	528,359	1,137,359
2036	4.40%	635,000	502,172	1,137,172
2037	4.50%	663,000	474,232	1,137,232
2038	4.60%	693,000	444,397	1,137,397
2039	4.70%	725,000	412,519	1,137,519
2040	4.80%	759,000	378,444	1,137,444
2041	4.90%	795,000	342,012	1,137,012
2042	5.00%	834,000	303,057	1,137,057
2043	5.10%	876,000	261,357	1,137,357
2044	5.20%	921,000	216,681	1,137,681
2045	5.30%	969,000	168,789	1,137,789
2046	5.50%	1,020,000	117,432	1,137,432
2047	5.70%	1,076,000	61,332	1,137,332
Total		<u>\$ 14,682,000</u>	<u>\$ 9,205,576</u>	<u>\$ 23,887,576</u>

**DEBT SCHEDULE - ENTERPRISE FUNDS (BONDS)**

**Water Revenue Bonds, Series 2022**

<u>Year Ending June 30,</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	1.85%	217,000	26,392	243,392
2028	2.10%	221,000	22,378	243,378
2029	2.30%	225,000	17,737	242,737
2030	2.50%	230,000	12,562	242,562
2031	2.85%	239,000	6,812	245,812
		<u>\$ 1,132,000</u>	<u>\$ 85,879</u>	<u>\$ 1,217,879</u>

**2021 Sales Tax Revenue Bond (Golf Course Clubhouse)**

<u>Year Ending June 30,</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	3.00%	110,000	84,238	194,238
2028	3.00%	115,000	80,938	195,938
2029	3.00%	115,000	77,488	192,488
2030	3.00%	120,000	74,038	194,038
2031	3.00%	125,000	70,438	195,438
2032	2.00%	125,000	66,687.50	191,688
2033	2.00%	130,000	64,187.50	194,188
2034	2.00%	135,000	61,587.50	196,588
2035	2.00%	135,000	58,887.50	193,888
2036	2.00%	140,000	56,187.50	196,188
2037	2.00%	140,000	53,387.50	193,388
2038	2.00%	145,000	50,587.50	195,588
2039	2.00%	145,000	47,687.50	192,688
2040	2.125%	150,000	44,787.50	194,788
2041	2.125%	155,000	41,600.00	196,600
2042	2.125%	155,000	38,306.26	193,306
2043	2.125%	160,000	35,012.50	195,013
2044	2.250%	160,000	31,612.50	191,613
2045	2.250%	165,000	28,012.50	193,013
2046	2.250%	170,000	24,300.00	194,300
2047	2.250%	175,000	20,475.00	195,475
2048	2.250%	180,000	16,537.50	196,538
2049	2.250%	180,000	12,487.50	192,488
2050	2.250%	185,000	8,437.50	193,438
2051	2.250%	190,000	4,275.00	194,275
		<u>3,705,000</u>	<u>1,152,181</u>	<u>4,857,181</u>

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#10 GENERAL FUND</b>								
<b>TAX REVENUE</b>								
10-1031-31101	PROPERTY TAX - GENERAL	3,082,300	3,190,439	3,187,750	3,190,000	3,221,900	34,150	Assumes 1% increase.
10-1031-31102	PRIOR YEARS DELINQUENT	2,000	2,286	2,000	2,000	2,000	0	
10-1031-31103	FEE IN LIEU OF PERS PROP TAXES	145,000	152,504	155,000	153,000	153,000	-2,000	
10-1031-31300	SALES AND USE TAX	6,760,000	6,850,924	6,760,000	6,970,700	7,179,820	419,820	Assumes 3% increase.
10-1031-31303	ENERGY SALES AND USE - POWER	1,100,000	1,619,093	1,450,000	1,450,000	1,450,000	0	
10-1031-31304	ENERGY SALES AND USE - GAS	600,000	544,364	714,000	642,600	642,600	-71,400	
10-1031-31305	TRANSIENT ROOM AND SHORT TERM	51,000	47,539	51,000	48,000	48,000	-3,000	
10-1031-31401	CABLE TAX	150,000	143,816	120,000	140,000	140,000	20,000	
10-1031-31402	TELEPHONE TAX	140,000	155,081	145,000	150,000	150,000	5,000	
Total TAX REVENUE:		12,030,300	12,706,046	12,584,750	12,746,300	12,987,320	402,570	
<b>LICENSES AND PERMITS</b>								
10-1032-32100	BUSINESS LICENSES AND PERMITS	250,000	250,366	255,000	250,000	250,000	-5,000	Fewer delinquencies = less penalty revenue.
Total LICENSES AND PERMITS:		250,000	250,366	255,000	250,000	250,000	-5,000	
<b>INTERGOVERNMENTAL</b>								
10-1033-33201	OPERATING GRANTS - STATE	121,536	93,493	185,000	185,000	0	-185,000	TBD based on project and award schedules.
10-1033-33202	OPERATING GRANTS - OTHER	0	0	10,000	4,250	5,000	-5,000	Davis County mural grant.
10-1033-33204	CONTRIBUTIONS FROM OTHER GOVER	10,000	10,000	10,000	11,500	10,000	0	West Bountiful additional court contribution.
10-1033-33207	STATE LIQUOR FUND ALLOTMENT	29,600	36,694	38,600	33,600	34,000	-4,600	
Total INTERGOVERNMENTAL:		161,136	140,188	243,600	234,350	49,000	-194,600	
<b>CHARGES FOR SERVICES</b>								
10-1034-34201	FEES-RECREATION PROGRAMS	70,000	65,174	72,000	65,000	65,000	-7,000	Assume same participation/revenue as FY25.
10-1034-34203	PARKING CITATIONS	4,000	4,315	6,000	2,000	4,500	-1,500	
10-1034-34204	FEES POLICE	62,760	55,110	50,000	50,000	50,000	0	
10-1034-34205	PLAN CHECK	220,000	93,583	120,000	120,600	120,000	0	
10-1034-34206	ZONING & SUBDIVISION PLANNING	10,000	26,050	20,000	25,000	25,000	5,000	
10-1034-34207	INFRASTRUCTURE INSPECTION	7,500	29,710	7,500	7,500	7,500	0	
10-1034-34208	PERMIT FEE - INSPECTION	433,000	189,433	250,000	320,000	273,000	23,000	
10-1034-34301	LIBERTY FESTIVAL REVENUE	70,000	72,107	70,000	72,500	75,000	5,000	
10-1034-34302	LIBERTY FEST 5K	0	4,756	0	4,800	4,800	4,800	
10-1034-34400	SALES AND SERVICE EXCAVATION	25,000	119,226	50,000	100,000	50,000	0	
10-1034-34401	MATERIALS AND SUPPLIES SALES	2,000	11,170	10,000	5,000	5,000	-5,000	
10-1034-34409	SALES AND SERVICE PUBLIC WORKS	0	14,758	10,000	10,000	10,000	0	
10-1034-34601	RENTS-PARKS AND BALL FIELDS	34,000	13,223	22,000	18,000	20,000	-2,000	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
10-1034-34650	RENTS - CELL TOWER SITES	17,500	17,422	18,400	18,400	19,320	920	
Total CHARGES FOR SERVICES:		955,760	716,036	705,900	818,800	729,120	23,220	
<b>JUDICIAL REVENUE</b>								
10-1035-35100	COURT FINES & BAIL FORFEITURES	500,000	507,843	475,000	415,000	415,000	-60,000	Down from FY 25 as we've caught up on delinquent collections.
Total JUDICIAL REVENUE:		500,000	507,843	475,000	415,000	415,000	-60,000	
<b>MISCELLANEOUS</b>								
10-1037-34050	REIMBURSEMENTS	0	22,247	0	0	0	0	
10-1037-36000	MISCELLANEOUS	10,000	-9,883	25,000	25,000	25,000	0	
10-1037-36100	INTEREST EARNINGS	150,000	167,794	150,000	154,000	100,000	-50,000	
10-1037-36200	DIVIDENDS - AWARDS	20,000	28,814	30,000	33,000	30,000	0	
10-1037-36300	CREDIT CARD USE FEE	15,000	4,795	5,000	5,000	5,000	0	
Total MISCELLANEOUS:		195,000	213,767	210,000	217,000	160,000	-50,000	
<b>OTHER FINANCING SOURCES</b>								
10-1038-36700	CONTRIBUTIONS	15,000	10,000	1,000	7,750	1,000	0	
10-1038-37125	TRANSFERS FROM RDA	141,955	141,956	148,700	148,700	156,880	8,180	Estimated 5% admin fee for FY27.
10-1038-37144	TRANSFERS FROM ROADS	195,580	202,198	297,200	297,200	318,300	21,100	Contribution for eligible expenses under dept 10-3502.
10-1038-37300	GAIN ON DISPOSAL OF CAPITAL AS	5,000	15,554	75,000	75,000	10,000	-65,000	
10-1038-37400	INSURANCE RECOVERY	41,950	17,312	21,000	21,000	21,000	0	Annual reimbursement from fallen officers fund.
10-1038-37990	FUND BALANCE - USE OF	1,643,015	0	1,586,010	0	0	-1,586,010	
Total OTHER FINANCING SOURCES:		2,042,500	387,019	2,128,910	549,650	507,180	-1,621,730	
<b>GOVERNING COUNCIL</b>								
10-1101-41101	WAGE REGULAR EMPLOYEES	112,000	114,788	112,000	130,900	133,100	21,100	Assumes 2% merit, 2.7% COLA.
10-1101-41200	EMPLOYEE BENEFITS	65,000	61,135	65,000	79,400	77,500	12,500	Assumes 4.7% medical increase, avg 1% URS decrease.
10-1101-42100	PROF & TECHNICAL SERVICES	40,000	43,431	0	0	0	0	
10-1101-42105	PROF & TECHNICAL SERVICES-ATTY	1,000	0	1,000	0	0	-1,000	
10-1101-42109	ELECTIONS	2,000	0	36,000	25,000	0	-36,000	Next election in FY28.
10-1101-42400	ADVERTISING AND PUBLIC NOTICES	500	0	500	0	0	-500	
10-1101-42900	TRAVEL, EDUCATION AND TRAINING	10,000	11,592	10,000	12,000	10,000	0	
10-1101-43400	TELECOMMUNICATION	2,700	2,700	2,700	2,700	2,700	0	
10-1101-45200	OPERATING SUPPLIES	16,000	15,421	16,000	16,000	16,000	0	
10-1101-45208	COUNCIL CONTRIBUTIONS	15,000	75	15,000	5,000	10,000	-5,000	
10-1101-45400	BOOKS, PUBLICATIONS AND SUBSCR	22,500	23,599	22,500	24,000	22,500	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>Total GOVERNING COUNCIL:</b>		<b>286,700</b>	272,741	<b>280,700</b>	295,000	<b>271,800</b>	-8,900	
<b>CHIEF ADMINISTRATIVE OFFICER</b>								
10-1103-41101	WAGE REGULAR EMPLOYEES	420,000	420,029	473,000	446,000	500,000	27,000	Assumes 2% merit, 2.7% COLA.
10-1103-41200	EMPLOYEE BENEFITS	180,000	156,779	167,900	183,300	196,400	28,500	Assumes 4.7% medical increase, avg 1% URS decrease.
10-1103-41201	EMPLOYEE ALLOWANCES	6,000	6,000	6,000	6,000	6,000	0	
10-1103-42100	PROF & TECHNICAL SERVICES	6,500	2,214	6,500	8,000	6,500	0	
10-1103-42400	ADVERTISING AND PUBLIC NOTICES	17,100	18,542	27,100	18,000	27,100	0	
10-1103-42900	TRAVEL, EDUCATION AND TRAINING	14,000	21,563	14,200	14,200	10,000	-4,200	
10-1103-43400	TELECOMMUNICATION	3,400	2,952	3,400	3,400	3,400	0	
10-1103-45211	INDIRECT COST ALLOCATION	-219,500	-219,500	-225,600	-225,600	-243,740	-18,140	Amount allocated to water, storm, golf, solid waste.
10-1103-45400	BOOKS, PUBLICATIONS AND SUBSCR	3,000	2,546	3,000	2,500	3,000	0	
<b>Total CHIEF ADMINISTRATIVE OFFICER:</b>		<b>430,500</b>	411,125	<b>475,500</b>	455,800	<b>508,660</b>	33,160	
<b>FINANCIAL</b>								
10-1104-41101	WAGE REGULAR EMPLOYEES	391,000	395,499	408,000	412,000	445,200	37,200	Assumes 2% merit, 2.7% COLA.
10-1104-41103	OVERTIME	1,000	0	0	0	0	0	
10-1104-41200	EMPLOYEE BENEFITS	170,000	181,759	178,000	187,000	189,500	11,500	Assumes 4.7% medical increase, avg 1% URS decrease.
10-1104-41201	EMPLOYEE ALLOWANCES	6,000	6,000	6,000	6,000	6,000	0	
10-1104-42900	TRAVEL, EDUCATION AND TRAINING	3,000	2,491	3,000	3,000	4,000	1,000	Add UGFOA Conf for Heidi (no longer Board pd).
10-1104-43400	TELECOMMUNICATION	3,600	3,746	3,600	3,600	3,600	0	
10-1104-45200	OPERATING SUPPLIES	300	178	300	300	300	0	
10-1104-45211	INDIRECT COST ALLOCATION	-300,000	-300,000	-324,200	-324,200	-355,340	-31,140	Amount allocated to water, storm, golf, solid waste.
10-1104-45400	BOOKS, PUBLICATIONS AND SUBSCR	800	1,282	1,100	1,100	1,300	200	Increase to GFOA membership.
<b>Total FINANCIAL:</b>		<b>275,700</b>	290,954	<b>275,800</b>	288,800	<b>294,560</b>	18,760	
<b>ADMINISTRATIVE SUPPORT</b>								
10-1120-41205	TUITION REIMBURSEMENT	4,000	0	6,000	0	4,000	-2,000	Gets re-allocated to awarded ee's department budget.
10-1120-42000	GEN & CONTRACTED SERVICES-IT	60,000	70,093	76,970	77,000	77,000	30	
10-1120-42100	PROF & TECHNICAL SERVICES	70,000	54,633	60,000	60,000	60,000	0	
10-1120-42105	PROF & TECHNICAL SERVICES-ATTY	40,000	53,417	45,000	45,000	45,000	0	
10-1120-42110	BANK CHARGES	7,000	9,053	7,000	10,000	10,000	3,000	Increase for additional account svcs that allow more interest.
10-1120-42300	INSURANCE - RISK MANAGEMENT	185,000	195,286	200,000	188,000	200,000	0	
10-1120-45100	OFFICE SUPPLIES	15,000	12,121	12,000	12,000	12,000	0	
10-1120-45202	EMPLOYEE APPRECIATION	24,000	22,815	26,000	26,000	28,000	2,000	Increased food costs for spring luncheon and Christmas Party.
10-1120-45211	INDIRECT COST ALLOCATION	-114,200	-114,200	-129,900	-129,900	-136,400	-6,500	Amount allocated to water, storm, golf, solid waste.
10-1120-48504	COMPUTERS & EQUIPMENT - IT	25,000	9,768	69,325	65,000	20,000	-49,325	
10-1120-49011	INTERDEPARTMENTAL FLEET FUEL	500	309	500	500	500	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
10-1120-49012	INTERDEPARTMENTAL FLEET R&M	800	800	1,600	1,600	0	-1,600	<i>Hold overhead charge from fund 61 this year.</i>
10-1120-49013	FLEET PARTS AND SUPPLIES	1,200	538	1,000	600	1,000	0	
Total ADMINISTRATIVE SUPPORT:		318,300	314,635	375,495	355,800	321,100	-54,395	
<b>PLANNING AND ZONING</b>								
10-1130-41101	WAGE REGULAR EMPLOYEES	373,000	353,506	390,000	368,200	390,000	0	<i>Assumes 2% merit, 2.7% COLA.</i>
10-1130-41102	TEMPORARY EMPLOYEES	24,450	23,453	24,450	21,600	24,450	0	
10-1130-41103	OVERTIME	1,000	917	1,000	500	1,000	0	<i>Assumes 4.7% medical increase, avg 1% URS decrease.</i>
10-1130-41200	EMPLOYEE BENEFITS	163,000	171,739	198,000	196,400	200,500	2,500	
10-1130-41201	EMPLOYEE ALLOWANCES	6,000	6,000	6,000	6,000	6,000	0	
10-1130-42106	PROF & TECH SERVICES-ECON DEV	7,000	3,641	7,000	5,200	7,000	0	
10-1130-42900	TRAVEL, EDUCATION AND TRAINING	4,500	4,329	6,500	4,500	6,500	0	
10-1130-43400	TELECOMMUNICATION	2,660	3,057	3,200	3,200	3,200	0	
10-1130-45200	OPERATING SUPPLIES	500	650	500	500	500	0	<i>Amount allocated to water, storm, golf, solid waste.</i>
10-1130-45400	BOOKS, PUBLICATIONS AND SUBSCR	6,000	7,082	6,000	7,000	6,000	0	
10-1130-46010	GRANT - CONTRACT PAYMENTS	165,350	85,317	172,500	170,000	0	-172,500	
10-1130-49013	FLEET PARTS AND SUPPLIES	0	159	0	0	0	0	
Total PLANNING AND ZONING:		753,460	659,849	815,150	783,100	645,150	-170,000	
<b>GENERAL GOVERNMENT BUILDING</b>								
10-1140-42000	GENERAL & CONTRACTED SERVICES	150,000	122,824	150,000	130,000	150,000	0	<i>Amount allocated to water, storm, golf, solid waste.</i>
10-1140-43100	WATER, SEWER, GARBAGE	3,500	6,421	6,500	6,500	6,500	0	
10-1140-43200	NATURAL GAS	18,000	10,064	18,000	9,000	18,000	0	
10-1140-43300	ELECTRICITY	46,000	58,932	48,000	58,000	48,000	0	
10-1140-43400	TELECOMMUNICATION	17,000	18,051	18,000	18,000	18,000	0	
10-1140-45200	OPERATING SUPPLIES	10,000	8,896	10,000	10,000	10,000	0	
10-1140-45211	INDIRECT COST ALLOCATION	-39,600	-39,600	-62,400	-62,400	-62,400	0	
10-1140-45603	MACHINERY AND EQUIPMENT	15,000	13,096	2,000	2,000	2,000	0	
Total GENERAL GOVERNMENT BUILDING:		219,900	198,683	190,100	171,100	190,100	0	
<b>PUBLIC WORKS BUILDING</b>								
10-1142-42000	GENERAL & CONTRACTED SERVICES	17,000	17,685	20,000	20,000	20,000	0	<i>Increase for solid waste expenses formerly in SW fund.</i>
10-1142-43100	WATER, SEWER, GARBAGE	2,500	6,732	5,500	6,000	6,000	500	
10-1142-43200	NATURAL GAS	10,000	7,818	10,000	8,000	10,000	0	<i>Amount allocated to water, storm, golf, solid waste.</i>
10-1142-43300	ELECTRICITY	13,000	15,738	14,000	14,000	14,000	0	
10-1142-45200	OPERATING SUPPLIES	20,000	20,384	20,000	20,000	20,000	0	
10-1142-45211	INDIRECT COST ALLOCATION	-39,100	-39,100	-38,500	-38,500	-38,500	0	
10-1142-45603	MACHINERY AND EQUIPMENT	30,000	23,933	10,000	10,000	10,000	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
Total PUBLIC WORKS BUILDING:		<b>53,400</b>	53,190	<b>41,000</b>	39,500	<b>41,500</b>	500	
<b>BUILDING INSPECTION</b>								
10-1171-41101	WAGE REGULAR EMPLOYEES	<b>168,700</b>	170,389	<b>174,000</b>	179,300	<b>184,600</b>	10,600	<i>Assumes 2% merit, 2.7% COLA.</i>
10-1171-41103	OVERTIME	<b>1,000</b>	565	<b>500</b>	500	<b>500</b>	0	
10-1171-41200	EMPLOYEE BENEFITS	<b>97,000</b>	102,665	<b>106,000</b>	109,400	<b>112,850</b>	6,850	<i>Assumes 4.7% medical increase, avg 1% URS decrease.</i>
10-1171-42000	GENERAL & CONTRACTED SERVICES	<b>12,000</b>	11,792	<b>12,000</b>	12,000	<b>12,000</b>	0	
10-1171-42900	TRAVEL, EDUCATION AND TRAINING	<b>1,600</b>	209	<b>1,600</b>	1,600	<b>1,600</b>	0	
10-1171-43400	TELECOMMUNICATION	<b>1,200</b>	777	<b>1,200</b>	1,200	<b>1,200</b>	0	
10-1171-45400	BOOKS, PUBLICATIONS AND SUBSCR	<b>700</b>	806	<b>500</b>	500	<b>500</b>	0	
10-1171-45603	MACHINERY AND EQUIPMENT	<b>0</b>	456	<b>0</b>	0	<b>0</b>	0	
10-1171-49011	INTERDEPARTMENTAL FLEET FUEL	<b>700</b>	610	<b>700</b>	700	<b>700</b>	0	
10-1171-49012	INTERDEPARTMENTAL FLEET R&M	<b>1,900</b>	1,900	<b>3,700</b>	3,700	<b>0</b>	-3,700	<i>Hold overhead charge from fund 61 this year.</i>
10-1171-49013	FLEET PARTS AND SUPPLIES	<b>500</b>	266	<b>300</b>	1,300	<b>300</b>	0	
10-1171-49014	INTERDEPARTMENTAL ANNUAL CAP	<b>3,600</b>	3,600	<b>2,780</b>	2,780	<b>0</b>	-2,780	
Total BUILDING INSPECTION:		<b>288,900</b>	294,035	<b>303,280</b>	312,980	<b>314,250</b>	10,970	
<b>GENERAL GOVT NON OPERATING</b>								
10-1900-49141	TRANSFERS TO PARK CAPITAL	<b>1,500,000</b>	0	<b>1,500,000</b>	1,500,000	<b>0</b>	-1,500,000	
Total GENERAL GOVT NON OPERATING:		<b>1,500,000</b>	0	<b>1,500,000</b>	1,500,000	<b>0</b>	-1,500,000	
<b>JUDICIAL</b>								
10-2030-41000	PERSONNEL SERVICES JUSTICE OF	<b>73,400</b>	73,400	<b>82,000</b>	82,000	<b>86,100</b>	4,100	<i>Based on AOC determination, rec'd each April.</i>
10-2030-41101	WAGE REGULAR EMPLOYEES	<b>175,000</b>	174,920	<b>180,000</b>	184,200	<b>182,630</b>	2,630	<i>Increase P/T from 25-30 hours/week. Assumes 2% merit, 2.7% COLA.</i>
10-2030-41103	OVERTIME	<b>1,000</b>	738	<b>1,000</b>	2,200	<b>1,500</b>	500	
10-2030-41200	EMPLOYEE BENEFITS	<b>111,000</b>	110,494	<b>114,000</b>	119,000	<b>116,620</b>	2,620	<i>Assumes 4.7% medical increase, avg 1% URS decrease.</i>
10-2030-42100	PROF & TECHNICAL SERVICES	<b>6,000</b>	4,826	<b>6,000</b>	5,000	<b>6,000</b>	0	
10-2030-42110	BANK CHARGES	<b>12,000</b>	12,097	<b>12,000</b>	12,500	<b>12,000</b>	0	
10-2030-42900	TRAVEL, EDUCATION AND TRAINING	<b>2,500</b>	1,812	<b>2,500</b>	2,000	<b>2,500</b>	0	
10-2030-43400	TELECOMMUNICATION	<b>2,500</b>	2,474	<b>2,500</b>	2,500	<b>2,500</b>	0	
10-2030-45100	OFFICE SUPPLIES	<b>4,200</b>	4,111	<b>4,200</b>	4,000	<b>4,200</b>	0	
10-2030-45200	OPERATING SUPPLIES	<b>2,000</b>	1,571	<b>2,000</b>	1,750	<b>2,000</b>	0	
10-2030-47100	JURY AND WITNESS PAYMENTS	<b>1,000</b>	37	<b>100</b>	100	<b>100</b>	0	
Total JUDICIAL:		<b>390,600</b>	386,480	<b>406,300</b>	415,250	<b>416,150</b>	9,850	
<b>JUSTICE COURT</b>								
10-2035-42107	PROF & TECHNICAL - DEFENDER	<b>20,000</b>	18,000	<b>20,000</b>	18,000	<b>20,000</b>	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
10-2035-42108	PROF & TECHNICAL - PROSECUTOR	60,000	52,248	60,000	55,000	60,000	0	
10-2035-42111	ADMINISTRATIVE LIQUOR RELATED	10,000	9,732	10,000	10,000	10,000	0	
Total JUSTICE COURT:		90,000	79,980	90,000	83,000	90,000	0	
<b>POLICE</b>								
10-2400-41101	WAGE REGULAR EMPLOYEES	2,752,900	2,733,627	2,845,000	2,810,100	3,044,000	199,000	Additional Officer (PY Req). Assumes 4% merit, 2.7% COLA.
10-2400-41103	OVERTIME	132,760	171,231	100,000	145,000	100,000	0	
10-2400-41104	NSL LIVE OVERTIME	20,000	6,225	20,000	10,000	20,000	0	
10-2400-41200	EMPLOYEE BENEFITS	1,766,000	1,689,955	1,813,500	1,743,800	1,917,150	103,650	Additional Officer (PY Req). Assumes 4.7% medical increase, avg 1% URS decrease.
10-2400-41202	EMPLOYEE ALLOWANCES - UNIFORM	38,000	46,533	38,000	35,000	38,000	0	
10-2400-41205	TUITION REIMBURSEMENT	0	2,000	2,000	2,000	0	-2,000	
10-2400-42100	PROF & TECHNICAL SERVICES	24,000	32,143	7,700	27,000	10,000	2,300	Reduced for Davis County Metro Narcotics Contract (now dedicated officer).
10-2400-42101	PROF & TECHNICAL SERVICES-CAM	70,000	66,440	70,000	85,000	70,000	0	
10-2400-42120	RENTAL OF EQUIPMENT & VEHICLES	13,500	10,960	13,500	11,000	13,500	0	
10-2400-42900	TRAVEL, EDUCATION AND TRAINING	30,000	28,037	30,000	28,000	30,000	0	
10-2400-43400	TELECOMMUNICATION EMPLOYEES	28,000	26,346	28,000	26,000	28,000	0	
10-2400-45100	OFFICE SUPPLIES	3,200	2,027	3,200	2,200	3,200	0	
10-2400-45200	OPERATING SUPPLIES	9,000	10,206	18,300	11,000	27,600	9,300	Additional Officer (PY Req).
10-2400-45260	K-9 EXPENDITURES	4,000	4,444	5,000	4,500	5,000	0	
10-2400-45400	BOOKS, PUBLICATIONS AND SUBSCR	41,536	39,564	41,600	40,000	41,600	0	
10-2400-45603	MACHINERY AND EQUIPMENT	118,500	151,800	118,500	100,000	118,500	0	
10-2400-49011	INTERDEPARTMENTAL FLEET FUEL	94,500	69,983	94,500	80,000	94,500	0	
10-2400-49012	INTERDEPARTMENTAL FLEET R&M	51,600	56,459	122,900	122,900	0	-122,900	Hold overhead charge from fund 61 this year.
10-2400-49013	FLEET PARTS AND SUPPLIES	79,450	48,549	60,000	40,000	60,000	0	
10-2400-49014	INTERDEPARTMENTAL ANNUAL CAP	134,960	134,964	171,590	171,590	232,130	60,540	Incr. based on actual depreciation expense.
Total POLICE:		5,411,906	5,331,492	5,603,290	5,495,090	5,853,180	249,890	
<b>POLICE - NON-SWORN</b>								
10-2404-41101	WAGE REGULAR EMPLOYEES	274,000	278,256	286,000	289,900	450,000	164,000	Assumes 2% merit, 2.7% COLA.
10-2404-41102	TEMPORARY EMPLOYEES	146,160	142,425	149,000	152,700	149,000	0	
10-2404-41200	EMPLOYEE BENEFITS	170,400	172,036	175,000	174,500	170,000	-5,000	Assumes 4.7% medical increase, avg 1% URS decrease.
10-2404-41205	TUITION REIMBURSEMENT	2,000	2,000	2,000	2,000	0	-2,000	Only funded if applied for and awarded.
Total POLICE - NON-SWORN:		592,560	594,717	612,000	619,100	769,000	157,000	
<b>SPECIAL DETAIL SERVICES</b>								
10-2405-45000	SUPPLIES AND MATERIALS	20,000	17,703	20,000	18,000	20,000	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
Total SPECIAL DETAIL SERVICES:		<b>20,000</b>	17,703	<b>20,000</b>	18,000	<b>20,000</b>	0	
<b>DISPATCH AND COMMUNICATIONS</b>								
10-2600-42000	GENERAL & CONTRACTED SERVICES	<b>185,700</b>	69,497	<b>82,000</b>	72,000	<b>82,000</b>	0	
Total DISPATCH AND COMMUNICATIONS:		<b>185,700</b>	69,497	<b>82,000</b>	72,000	<b>82,000</b>	0	
<b>FIRE</b>								
10-2900-42000	GENERAL & CONTRACTED SERVICES	<b>1,844,310</b>	1,844,308	<b>1,912,000</b>	1,912,000	<b>1,983,020</b>	71,020	Assumes 4% increase.
Total FIRE:		<b>1,844,310</b>	1,844,308	<b>1,912,000</b>	1,912,000	<b>1,983,020</b>	71,020	
<b>ENGINEERING AND DESIGN</b>								
10-3300-41101	WAGE REGULAR EMPLOYEES	<b>62,470</b>	46,552	<b>48,000</b>	22,300	<b>48,000</b>	0	Assumes 2% merit, 2.7% COLA.
10-3300-41102	TEMPORARY EMPLOYEES	<b>15,000</b>	18,132	<b>15,000</b>	24,900	<b>15,000</b>	0	
10-3300-41103	OVERTIME	<b>500</b>	0	<b>500</b>	0	<b>0</b>	-500	
10-3300-41200	EMPLOYEE BENEFITS	<b>17,600</b>	18,053	<b>17,500</b>	9,900	<b>19,300</b>	1,800	Assumes 4.7% medical increase, avg 1% URS decrease.
10-3300-42000	GENERAL & CONTRACTED SERVICES	<b>15,000</b>	15,556	<b>15,000</b>	14,500	<b>15,500</b>	500	
10-3300-42100	PROF & TECHNICAL SERVICES	<b>15,000</b>	20,657	<b>20,000</b>	19,500	<b>20,000</b>	0	
10-3300-42900	TRAVEL, EDUCATION AND TRAINING	<b>2,500</b>	1,549	<b>2,500</b>	675	<b>1,500</b>	-1,000	
10-3300-43400	TELECOMMUNICATION	<b>3,000</b>	1,730	<b>3,000</b>	2,560	<b>3,000</b>	0	
10-3300-45100	OFFICE SUPPLIES	<b>1,500</b>	1,328	<b>1,500</b>	600	<b>1,000</b>	-500	
10-3300-45400	BOOKS, PUBLICATIONS AND SUBSCR	<b>2,500</b>	2,038	<b>2,500</b>	2,700	<b>3,000</b>	500	
10-3300-45603	MACHINERY AND EQUIPMENT	<b>3,000</b>	322	<b>12,495</b>	10,300	<b>3,000</b>	-9,495	FY 2026 Plotter replacement.
10-3300-49011	INTERDEPARTMENTAL FLEET FUEL	<b>2,500</b>	2,281	<b>2,500</b>	1,200	<b>2,500</b>	0	
10-3300-49012	INTERDEPARTMENTAL FLEET R&M	<b>2,300</b>	2,300	<b>4,600</b>	4,600	<b>0</b>	-4,600	Hold overhead charge from fund 61 this year.
10-3300-49013	FLEET PARTS AND SUPPLIES	<b>1,500</b>	1,189	<b>1,500</b>	1,000	<b>1,000</b>	-500	
10-3300-49014	INTERDEPARTMENTAL ANNUAL CAP	<b>3,960</b>	3,960	<b>3,265</b>	3,265	<b>280</b>	-2,985	
Total ENGINEERING AND DESIGN:		<b>148,330</b>	135,646	<b>149,860</b>	118,000	<b>133,080</b>	-16,780	
<b>STREETS ADMINISTRATION</b>								
10-3501-41101	WAGE REGULAR EMPLOYEES	<b>229,100</b>	240,947	<b>215,935</b>	215,100	<b>235,000</b>	19,065	Assumes 2% merit, 2.7% COLA.
10-3501-41102	TEMPORARY EMPLOYEES	<b>0</b>	0	<b>10,000</b>	10,000	<b>10,000</b>	0	
10-3501-41103	OVERTIME	<b>10,000</b>	10,822	<b>15,000</b>	15,000	<b>15,000</b>	0	
10-3501-41200	EMPLOYEE BENEFITS	<b>131,000</b>	146,587	<b>138,790</b>	115,500	<b>139,120</b>	330	Assumes 4.7% medical increase, avg 1% URS decrease.
10-3501-41202	EMPLOYEE ALLOWANCES - UNIFORM	<b>5,000</b>	3,634	<b>5,000</b>	5,000	<b>5,000</b>	0	
10-3501-42900	TRAVEL, EDUCATION AND TRAINING	<b>5,500</b>	3,087	<b>7,000</b>	7,000	<b>7,000</b>	0	
10-3501-43400	TELECOMMUNICATION	<b>5,000</b>	6,094	<b>5,000</b>	6,000	<b>6,000</b>	1,000	
10-3501-45100	OFFICE SUPPLIES	<b>7,000</b>	6,372	<b>7,000</b>	7,000	<b>7,000</b>	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
10-3501-45200	OPERATING SUPPLIES	2,500	1,133	2,500	2,500	2,500	0	
10-3501-45400	BOOKS, PUBLICATIONS AND SUBSCR	2,000	1,349	2,000	2,000	2,000	0	
10-3501-49011	INTERDEPARTMENTAL FLEET FUEL	40,000	38,940	40,000	30,000	40,000	0	
10-3501-49012	INTERDEPARTMENTAL FLEET R&M	92,200	91,039	184,200	184,200	0	-184,200	Hold overhead charge from fund 61 this year.
10-3501-49013	FLEET PARTS AND SUPPLIES	145,000	152,967	145,000	145,000	145,000	0	
10-3501-49014	INTERDEPARTMENTAL ANNUAL CAP	222,600	222,600	185,465	185,465	152,510	-32,955	
Total STREETS ADMINISTRATION:		896,900	925,572	962,890	929,765	766,130	-196,760	
<b>STREETS &amp; HWY - RESTRICTED TAX</b>								
10-3502-41101	WAGE REGULAR EMPLOYEES	86,580	96,683	150,195	103,800	157,500	7,305	Assumes 2% merit, 2.7% COLA.
10-3502-41103	OVERTIME	1,000	3,710	3,500	3,500	3,500	0	
10-3502-41200	EMPLOYEE BENEFITS	49,000	50,424	74,050	53,600	96,600	22,550	Assumes 4.7% medical increase, avg 1% URS decrease.
10-3502-42120	RENTAL OF EQUIPMENT & VEHICLES	17,000	13,918	17,000	17,000	17,000	0	
10-3502-45200	OPERATING SUPPLIES	15,000	8,880	10,000	10,000	15,000	5,000	\$6K trencher attachment for mini track loader.
10-3502-45502	ROAD REPAIR MATERIAL	12,000	19,827	15,000	15,000	15,000	0	
10-3502-45600	REPAIR AND MAINTENANCE	15,000	0	15,000	15,000	15,000	0	
10-3502-45603	MACHINERY AND EQUIPMENT	0	8,755	0	0	0	0	
10-3502-48500	MACHINERY & EQUIPMENT CAPITAL	0	0	17,000	17,570	0	-17,000	
Total STREETS & HWY - RESTRICTED TAX:		195,580	202,198	301,745	235,470	319,600	17,855	
<b>SIDEWALKS AND CROSSWALKS</b>								
10-3503-42100	PROF & TECHNICAL SERVICES	35,000	34,195	20,000	20,000	0	-20,000	FY 2026 expense for sidewalk replacement study.
10-3503-45501	CONSTRUCTION MATERIAL	100,000	72,861	100,000	100,000	100,000	0	
10-3503-45604	OTHER ASSETS-SIGNAGE	0	0	0	0	10,000	10,000	New allocation for pedestrian safety signage.
Total SIDEWALKS AND CROSSWALKS:		135,000	107,056	120,000	120,000	110,000	-10,000	
<b>STREET CLEANING &amp; SNOW REMOVAL</b>								
10-3505-45503	SALT AND SAND	60,000	20,265	60,000	0	60,000	0	
10-3505-45603	MACHINERY AND EQUIPMENT	75,000	52,979	30,000	0	30,000	0	
Total STREET CLEANING & SNOW REMOVAL:		135,000	73,244	90,000	0	90,000	0	
<b>ENGINEERING, DESIGN, &amp; STUDIES</b>								
10-3506-42100	PROF & TECHNICAL SERVICES	25,000	9,405	25,000	25,000	25,000	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
Total ENGINEERING, DESIGN, & STUDIES:		<b>25,000</b>	9,405	<b>25,000</b>	25,000	<b>25,000</b>	0	
<b>STREET LIGHTING &amp; TRAF CONTROL</b>								
10-3507-43300	ELECTRICITY	<b>75,000</b>	85,740	<b>75,000</b>	85,000	<b>90,000</b>	15,000	
10-3507-45600	REPAIR AND MAINTENANCE	<b>70,000</b>	78,718	<b>80,000</b>	80,000	<b>80,000</b>	0	
10-3507-45602	STREET STRIPING	<b>135,000</b>	114,042	<b>145,000</b>	145,000	<b>145,000</b>	0	
10-3507-45604	PEDESTRIAN AND SAFETY SIGNAGE	<b>50,000</b>	46,626	<b>50,000</b>	50,000	<b>50,000</b>	0	Zone blanket sign replacement.
Total STREET LIGHTING & TRAF CONTROL:		<b>330,000</b>	325,126	<b>350,000</b>	360,000	<b>365,000</b>	15,000	
<b>STREETS BEAUTIFICATION</b>								
10-3508-45200	OPERATING SUPPLIES	<b>0</b>	0	<b>0</b>	0	<b>3,000</b>	3,000	Utility box wraps at \$750/each.
10-3508-45604	GATEWAY SIGNAGE/ENTRY MONUMEN	<b>0</b>	0	<b>0</b>	0	<b>15,000</b>	15,000	Requested by Arts Committee.
Total STREETS BEAUTIFICATION:		<b>0</b>	0	<b>0</b>	0	<b>18,000</b>	18,000	
<b>PARKS ADMINISTRATION</b>								
10-5301-41101	WAGE REGULAR EMPLOYEES	<b>349,000</b>	354,154	<b>375,350</b>	385,500	<b>430,300</b>	54,950	Internal promotion to Parks Lead, Assumes 2% merit, 2.7% COLA.
10-5301-41102	TEMPORARY EMPLOYEES	<b>25,000</b>	37,839	<b>25,000</b>	30,530	<b>35,000</b>	10,000	2 seasonal employees at \$18hr for 20 weeks.
10-5301-41103	OVERTIME	<b>20,000</b>	19,660	<b>20,000</b>	20,000	<b>20,000</b>	0	
10-5301-41200	EMPLOYEE BENEFITS	<b>240,000</b>	239,240	<b>239,920</b>	261,900	<b>272,780</b>	32,860	Increase seasonal hours allocation, Assumes 4.7% medical increase, avg 1% URS de
10-5301-41202	EMPLOYEE ALLOWANCES - UNIFORM	<b>5,000</b>	4,992	<b>5,000</b>	5,000	<b>5,000</b>	0	
10-5301-42000	GENERAL & CONTRACTED SERVICES	<b>130,000</b>	104,430	<b>145,000</b>	145,000	<b>145,000</b>	0	Park mowing contract.
10-5301-42100	PROF & TECHNICAL SERVICES	<b>15,000</b>	13,382	<b>15,000</b>	20,000	<b>25,000</b>	10,000	Increase for required wetlands monitoring.
10-5301-42900	TRAVEL, EDUCATION AND TRAINING	<b>7,500</b>	9,322	<b>8,500</b>	8,500	<b>8,500</b>	0	
10-5301-43400	TELECOMMUNICATION	<b>4,500</b>	6,192	<b>5,000</b>	6,000	<b>6,000</b>	1,000	Data service for Ipad's and air cards.
10-5301-45100	OFFICE SUPPLIES	<b>3,500</b>	5,188	<b>3,500</b>	4,500	<b>4,500</b>	1,000	
10-5301-49011	INTERDEPARTMENTAL FLEET FUEL	<b>12,000</b>	9,129	<b>12,000</b>	10,000	<b>12,000</b>	0	
10-5301-49012	INTERDEPARTMENTAL FLEET R&M	<b>5,900</b>	5,900	<b>16,700</b>	16,700	<b>0</b>	-16,700	Hold overhead charge from fund 61 this year.
10-5301-49013	FLEET PARTS AND SUPPLIES	<b>20,000</b>	19,128	<b>20,000</b>	20,000	<b>20,000</b>	0	
10-5301-49014	INTERDEPARTMENTAL ANNUAL CAP	<b>26,050</b>	26,050	<b>28,380</b>	28,380	<b>23,300</b>	-5,080	
Total PARKS ADMINISTRATION:		<b>863,450</b>	854,607	<b>919,350</b>	962,010	<b>1,007,380</b>	88,030	
<b>PARK FACILITIES</b>								
10-5304-42202	GROUNDS CARE	<b>125,000</b>	125,217	<b>110,000</b>	110,000	<b>80,000</b>	-30,000	FY 26 budget extra \$30k for wall repair at Wild Rose Park.
10-5304-43100	WATER AND SEWERAGE	<b>90,000</b>	129,727	<b>100,000</b>	98,000	<b>110,000</b>	10,000	
10-5304-43200	NATURAL GAS	<b>3,500</b>	3,756	<b>5,500</b>	5,500	<b>5,500</b>	0	
10-5304-43300	ELECTRICITY	<b>15,000</b>	14,933	<b>16,000</b>	16,000	<b>16,000</b>	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>Total PARK FACILITIES:</b>		<b>233,500</b>	273,634	<b>231,500</b>	229,500	<b>211,500</b>	-20,000	
<b>SPECIAL EVENTS</b>								
10-5305-45201	PARKS AND ARTS BOARD	3,195	888	0	0	0	0	
10-5305-45202	5K RUN	5,000	5,503	2,600	2,600	5,500	2,900	
10-5305-45203	LIBERTY FEST CELEBRATION	135,000	135,534	135,000	114,800	135,000	0	
10-5305-45204	SENIOR LUNCH BUNCH	11,000	9,319	11,000	11,000	11,000	0	
10-5305-45205	YOUTH COUNCIL AND SCHOLARSHIPS	15,000	14,955	15,000	15,000	15,000	0	
10-5305-45206	TRAILS AND ACTIVE TRANSPORT CO	1,500	1,312	0	0	0	0	
10-5305-45207	HEALTH AND WELLNESS COMMITTEE	0	243	600	600	5,000	4,400	Increase to fund Block Party/swag at events.
10-5305-45208	MISC. COUNCIL EVENTS	1,000	248	1,000	0	1,000	0	
10-5305-45209	CIVIC EVENTS COMMITTEE	600	346	600	600	600	0	
10-5305-45210	EASTER EGG DASH	2,500	2,709	2,500	2,500	2,500	0	
10-5305-45211	ARTS COMMITTEE	600	231	600	600	6,000	5,400	Art exhibit (\$5k one-time).
10-5305-45212	PHOTO CONTEST	1,000	960	1,000	1,745	1,500	500	Committee Request
10-5305-45214	NSL READS	1,670	1,670	1,000	600	2,000	1,000	Increase requested by Arts Committee.
10-5305-45216	KITE FESTIVAL	3,600	2,287	3,600	3,600	4,100	500	Committee Request
10-5305-45218	SPOOKTACULAR	2,335	2,334	2,300	2,900	2,800	500	Committee Request
10-5305-45220	FOOD TRUCK AND VENDOR FAIR	1,500	1,382	600	500	1,500	900	
10-5305-45222	WINTERFEST	8,000	4,743	8,000	5,700	6,500	-1,500	
10-5305-45224	GET TO THE RIVER	2,700	2,686	2,700	2,700	3,100	400	Offset by Jordan River Commission Grant - \$1K.
10-5305-45226	UNITY IN THE COMMUNITY	3,000	2,451	4,000	4,000	6,000	2,000	Committee Request
<b>Total SPECIAL EVENTS:</b>		<b>199,200</b>	189,802	<b>192,100</b>	169,445	<b>209,100</b>	17,000	
<b>PARKS PROGRAMS</b>								
10-5310-41101	WAGE REGULAR EMPLOYEES	4,000	0	4,000	0	0	-4,000	
10-5310-41102	TEMPORARY EMPLOYEES	70,000	66,723	75,000	63,800	75,000	0	Assumes COLA only.
10-5310-41200	EMPLOYEE BENEFITS	9,800	5,666	9,800	5,200	9,800	0	
10-5310-45200	OPERATING SUPPLIES	25,000	24,210	25,000	25,000	25,000	0	
<b>Total PARKS PROGRAMS:</b>		<b>108,800</b>	96,599	<b>113,800</b>	94,000	<b>109,800</b>	-4,000	
<b>TRAILS</b>								
10-5313-42900	TRAVEL, EDUCATION AND TRAINING	0	0	1,200	1,200	1,200	0	New as of FY 2026.
10-5313-45200	OPERATING SUPPLIES	0	0	2,500	2,500	4,000	1,500	New as of FY 2026.
10-5313-45206	TRAILS AND ACTIVE TRANSPORT CO	0	0	600	600	600	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
Total TRAILS:		<u>0</u>	<u>0</u>	<u>4,300</u>	<u>4,300</u>	<u>5,800</u>	<u>1,500</u>	
<b>PARK AREAS</b>								
10-5315-42202	GROUNDS CARE	<u>14,000</u>	6,676	<u>25,000</u>	15,000	<u>25,000</u>	0	
10-5315-45200	OPERATING SUPPLIES	<u>25,000</u>	21,415	<u>25,000</u>	25,000	<u>25,000</u>	0	
10-5315-45208	CITIZEN TREE PROGRAM	<u>10,000</u>	10,125	<u>10,000</u>	10,000	<u>10,000</u>	0	<i>New as of FY 2025.</i>
10-5315-45603	MACHINERY AND EQUIPMENT	<u>78,000</u>	64,455	<u>15,000</u>	15,000	<u>15,000</u>	0	
10-5315-45610	TREES	<u>75,000</u>	31,352	<u>75,000</u>	75,000	<u>75,000</u>	0	<i>New as of FY 2025.</i>
10-5315-45650	MURALS	<u>0</u>	0	<u>10,000</u>	8,600	<u>10,000</u>	0	<i>New as of FY 2026.</i>
Total PARK AREAS:		<u>202,000</u>	<u>134,024</u>	<u>160,000</u>	<u>148,600</u>	<u>160,000</u>	<u>0</u>	
#10 GENERAL FUND Revenue Total:		<u>16,134,696</u>	<u>14,921,264</u>	<u>16,603,160</u>	<u>15,231,100</u>	<u>15,097,620</u>	<u>-1,505,540</u>	
#10 GENERAL FUND Expenditure Total:		<u>16,134,696</u>	<u>14,146,301</u>	<u>16,603,160</u>	<u>16,212,610</u>	<u>15,330,860</u>	<u>-1,272,300</u>	
Total #10 GENERAL FUND:		<u>0</u>	<u>774,963</u>	<u>0</u>	<u>-981,510</u>	<u>-233,240</u>	<u>-233,240</u>	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#20 REDEVELOPMENT - EAGLEWOOD</b>								
<b>EAGLEWOOD OPERATING REVENUE</b>								
20-5071-31105	RDA INCREMENT-EAGLEWOOD	760,270	760,273	858,000	858,000	897,600	39,600	<i>Assumes 4.6% increase.</i>
20-5071-36100	INTEREST EARNINGS	50	431	200	200	200	0	
Total EAGLEWOOD OPERATING REVENUE:		760,320	760,704	858,200	858,200	897,800	39,600	
<b>EAGLEWOOD OPERATING EXPENSE</b>								
20-5074-47010	DEVELOPER REIMBURSEMENT	722,260	722,259	815,200	815,200	852,720	37,520	
Total EAGLEWOOD OPERATING EXPENSE:		722,260	722,259	815,200	815,200	852,720	37,520	
<b>EAGLEWOOD NON OPERATING</b>								
20-5078-49110	TRANSFER TO GEN FUND	38,010	38,014	43,000	43,000	44,880	1,880	
20-5078-49990	FUND BALANCE - CONTRIBUTION TO	50	0	0	0	0	0	
Total EAGLEWOOD NON OPERATING:		38,060	38,014	43,000	43,000	44,880	1,880	
#20 REDEVELOPMENT - EAGLEWOOD Revenue Total:		760,320	760,704	858,200	858,200	897,800	39,600	
#20 REDEVELOPMENT - EAGLEWOOD Expenditure Total:		760,320	760,273	858,200	858,200	897,600	39,400	
Total #20 REDEVELOPMENT - EAGLEWOOD:		0	431	0	0	200	200	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#21 REDEVELOPMENT - REDWOOD RD</b>								
<b>REDWOOD RD OPERATING REVENUE</b>								
21-5071-31107	RDA INCREMENT - REDWOOD	1,478,780	1,478,776	1,525,000	1,525,000	1,628,125	103,125	<i>Assumes 6.8% increase.</i>
21-5071-36100	INTEREST EARNINGS	100,000	211,405	150,000	150,000	100,000	-50,000	
Total REDWOOD RD OPERATING REVENUE:		1,578,780	1,690,181	1,675,000	1,675,000	1,728,125	53,125	
<b>REDWOOD NON OPERATING REVENUE</b>								
21-5072-37990	FUND BALANCE - USE OF	3,729,680	0	1,595,535	0	0	-1,595,535	
Total REDWOOD NON OPERATING REVENUE:		3,729,680	0	1,595,535	0	0	-1,595,535	
<b>REDWOOD OPERATING EXPENSE</b>								
21-5074-42202	GROUNDS	50,000	0	50,000	0	0	-50,000	
21-5074-45604	SIGNAGE	327,540	0	243,250	0	0	-243,250	
21-5074-45610	TREES	150,000	0	150,000	0	0	-150,000	
21-5074-47010	DEVELOPER REIMBURSEMENT	135,000	131,762	225,000	225,000	145,000	-80,000	
Total REDWOOD OPERATING EXPENSE:		662,540	131,762	668,250	225,000	145,000	-523,250	
<b>REDWOOD NON OPERATING</b>								
21-5078-47011	PRINCIPAL	305,000	305,000	315,000	315,000	325,000	10,000	
21-5078-47012	INTEREST	69,900	69,900	60,750	60,750	51,300	-9,450	
21-5078-47013	FEES	2,500	250	2,500	850	2,500	0	
21-5078-49110	TRANSFER TO GEN FUND	73,940	73,939	76,200	76,200	81,410	5,210	
21-5078-49127	TRANSFER TO HOUSING FUND	147,880	147,878	152,300	152,300	162,810	10,510	
21-5078-49132	TRANSFER TO DEBT SERVICE	740,000	740,000	400,000	400,000	400,000	0	
21-5078-51611	FOXBORO PARK PROJECT	3,306,700	1,711,163	1,595,535	527,150	0	-1,595,535	
Total REDWOOD NON OPERATING:		4,645,920	3,048,129	2,602,285	1,532,250	1,023,020	-1,579,265	
<b>#21 REDEVELOPMENT - REDWOOD RD Revenue Total:</b>								
		5,308,460	1,690,181	3,270,535	1,675,000	1,728,125	-1,542,410	
<b>#21 REDEVELOPMENT - REDWOOD RD Expenditure Total:</b>								
		5,308,460	3,179,891	3,270,535	1,757,250	1,168,020	-2,102,515	
Total #21 REDEVELOPMENT - REDWOOD RD:		0	-1,489,710	0	-82,250	560,105	560,105	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#22 REDEVELOPMENT - HWY 89</b>								
<b>HWY 89 OPERATING REVENUE</b>								
22-5071-31108	RDA INCREMENT-HWY 89	600,080	600,062	590,000	590,000	611,715	21,715	<i>Assumes 3.7% increase.</i>
22-5071-36100	INTEREST EARNINGS	1,000	6,504	1,000	6,000	5,000	4,000	
Total HWY 89 OPERATING REVENUE:		601,080	606,566	591,000	596,000	616,715	25,715	
<b>HWY 89 NON OPERATING REVENUE</b>								
22-5072-37990	FUND BALANCE - USE OF	48,985	0	0	0	0	0	
Total HWY 89 NON OPERATING REVENUE:		48,985	0	0	0	0	0	
<b>HWY 89 OPERATING EXPENSE</b>								
22-5074-45604	SIGNAGE	110,000	0	0	0	0	0	
22-5074-47010	DEVELOPER REIMBURSEMENT	450,050	450,047	162,000	162,000	0	-162,000	<i>Payment cap met in FY 26.</i>
Total HWY 89 OPERATING EXPENSE:		560,050	450,047	162,000	162,000	0	-162,000	
<b>HWY 89 NON OPERATING</b>								
22-5078-49110	TRANSFER TO GEN FUND	30,005	30,003	29,500	29,500	30,590	1,090	
22-5078-49127	TRANSFER TO HOUSING FUND	60,010	60,006	59,000	59,000	61,170	2,170	
22-5078-49132	TRANSFER TO DEBT SERVICE	0	0	0	200,000	200,000	200,000	
22-5078-49990	FUND BALANCE - CONTRIBUTION TO	0	0	340,500	0	0	-340,500	
Total HWY 89 NON OPERATING:		90,015	90,009	429,000	288,500	291,760	-137,240	
#22 REDEVELOPMENT - HWY 89 Revenue Total:		650,065	606,566	591,000	596,000	616,715	25,715	
#22 REDEVELOPMENT - HWY 89 Expenditure Total:		650,065	540,056	591,000	450,500	291,760	-299,240	
Total #22 REDEVELOPMENT - HWY 89:		0	66,510	0	145,500	324,955	324,955	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#25 REDEVELOPMENT AGENCY FUND</b>								
<b>RDA OPERATING REVENUE</b>								
25-5071-36100	INTEREST EARNINGS	20,000	38,165	25,000	25,000	20,000	-5,000	
Total RDA OPERATING REVENUE:		20,000	38,165	25,000	25,000	20,000	-5,000	
<b>RDA NON OPERATING</b>								
25-5078-42000	GENERAL & CONTRACTED SERVICES	0	500	0	0	0	0	
25-5078-42100	PROF & TECHNICAL SERVICES	0	0	19,000	19,000	0	-19,000	
25-5078-49990	FUND BALANCE - CONTRIBUTION TO	20,000	0	6,000	0	0	-6,000	
Total RDA NON OPERATING:		20,000	500	25,000	19,000	0	-25,000	
#25 REDEVELOPMENT AGENCY FUND Revenue Total:		20,000	38,165	25,000	25,000	20,000	-5,000	
#25 REDEVELOPMENT AGENCY FUND Expenditure Total:		20,000	500	25,000	19,000	0	-25,000	
Total #25 REDEVELOPMENT AGENCY FUND:		0	37,665	0	6,000	20,000	20,000	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#27 HOUSING</b>								
<b>HOUSING OPERATING REVENUE</b>								
27-5021-36100	INTEREST EARNINGS	0	3,426	0	0	0	0	
27-5021-36101	INTEREST EARNINGS RESTRICTED	18,000	42,481	25,000	30,000	30,000	5,000	
Total HOUSING OPERATING REVENUE:		18,000	45,907	25,000	30,000	30,000	5,000	
<b>HOUSING NON OPERATING REVENUE</b>								
27-5023-37125	TRANSFERS FROM RDA	203,020	207,884	211,300	211,300	223,980	12,680	
Total HOUSING NON OPERATING REVENUE:		203,020	207,884	211,300	211,300	223,980	12,680	
<b>HOUSING NON OPERATING</b>								
27-5026-49990	FUND BALANCE - CONTRIBUTION TO	221,020	0	236,300	0	0	-236,300	
Total HOUSING NON OPERATING:		221,020	0	236,300	0	0	-236,300	
#27 HOUSING Revenue Total:		221,020	253,791	236,300	241,300	253,980	17,680	
#27 HOUSING Expenditure Total:		221,020	0	236,300	0	0	-236,300	
Total #27 HOUSING:		0	253,791	0	241,300	253,980	253,980	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#28 LOCAL BUILDING AUTHORITY</b>								
<b>LBA OPERATING REVENUE</b>								
28-2803-34600	RENTS AND LEASES OTHER	0	321	0	0	0	0	
28-2803-36100	INTEREST EARNINGS	5,000	10,834	5,000	6,500	2,265	-2,735	
28-2803-37141	TRANSFERS FROM PARK CAPITAL	100,000	100,000	100,000	19,000	0	-100,000	
28-2803-37990	FUND BALANCE - USE OF	20,660	0	18,835	0	0	-18,835	
Total LBA OPERATING REVENUE:		125,660	111,154	123,835	25,500	2,265	-121,570	
<b>LBA OPERATING EXPENSE</b>								
28-5075-42100	PROF & TECHNICAL SERVICES	0	0	0	25	0	0	
28-5075-42300	INSURANCE - RISK MANAGEMENT	1,700	1,729	0	0	0	0	
28-5075-43000	UTILITIES - RENTAL PROPERTIES	850	1,998	0	0	0	0	
Total LBA OPERATING EXPENSE:		2,550	3,727	0	25	0	0	
<b>LBA NON - OPERATING EXPENSE</b>								
28-5076-47011	PRINCIPAL	108,000	108,000	113,000	113,000	117,000	4,000	Final payment to be made with fund balance.
28-5076-47012	INTEREST	12,610	11,298	9,085	9,085	4,820	-4,265	Final payment to be made with fund balance.
28-5076-47013	FEES	2,500	1,750	1,750	1,750	1,750	0	
Total LBA NON - OPERATING EXPENSE:		123,110	121,048	123,835	123,835	123,570	-265	
#28 LOCAL BUILDING AUTHORITY Revenue Total:		125,660	111,154	123,835	25,500	2,265	-121,570	
#28 LOCAL BUILDING AUTHORITY Expenditure Total:		125,660	124,775	123,835	123,860	123,570	-265	
Total #28 LOCAL BUILDING AUTHORITY:		0	-13,621	0	-98,360	-121,305	-121,305	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#32 DEBT SERVICE FUND (RAP TX)</b>								
<b>DEBT SERVICE TAX REVENUE</b>								
32-5321-31309	RECREATION, ARTS, & PARKS TAX	<b>695,000</b>	629,964	<b>650,000</b>	600,000	<b>650,000</b>	0	
Total DEBT SERVICE TAX REVENUE:		<b>695,000</b>	629,964	<b>650,000</b>	600,000	<b>650,000</b>	0	
<b>DEBT SERVICE NON OPERATING REV</b>								
32-5322-36100	INTEREST EARNINGS	<b>795,360</b>	852,749	<b>500,000</b>	500,000	<b>200,000</b>	-300,000	
32-5322-37122	TRANSFERS FROM HWY 89 RDA	<b>0</b>	0	<b>0</b>	200,000	<b>200,000</b>	200,000	<i>As showin in orig. Hatch Park debt repmt plan.</i>
32-5322-37125	TRANSFERS FROM RDA FUND	<b>740,000</b>	740,000	<b>400,000</b>	400,000	<b>400,000</b>	0	<i>As showin in orig. Hatch Park debt repmt plan.</i>
32-5322-37990	FUND BALANCE - USE OF	<b>16,470,000</b>	0	<b>16,259,804</b>	0	<b>0</b>	-16,259,804	
Total DEBT SERVICE NON OPERATING REV:		<b>18,005,360</b>	1,592,749	<b>17,159,804</b>	1,100,000	<b>800,000</b>	-16,359,804	
<b>DEBT SERVICE NON OPERATING EXP</b>								
32-5328-47011	PRINCIPAL	<b>653,000</b>	653,000	<b>668,000</b>	668,000	<b>689,000</b>	21,000	
32-5328-47012	INTEREST	<b>742,360</b>	742,356	<b>724,230</b>	724,230	<b>705,210</b>	-19,020	
32-5328-47013	FEES	<b>5,000</b>	3,100	<b>3,100</b>	3,100	<b>3,100</b>	0	
32-5328-49141	TRANSFERS TO PARK CAPITAL	<b>17,300,000</b>	502,377	<b>16,414,474</b>	16,414,474	<b>0</b>	-16,414,474	
Total DEBT SERVICE NON OPERATING EXP:		<b>18,700,360</b>	1,900,832	<b>17,809,804</b>	17,809,804	<b>1,397,310</b>	-16,412,494	
#32 DEBT SERVICE FUND (RAP TX) Revenue Total:		<b>18,700,360</b>	2,222,714	<b>17,809,804</b>	1,700,000	<b>1,450,000</b>	-16,359,804	
#32 DEBT SERVICE FUND (RAP TX) Expenditure Total:		<b>18,700,360</b>	1,900,832	<b>17,809,804</b>	17,809,804	<b>1,397,310</b>	-16,412,494	
Total #32 DEBT SERVICE FUND (RAP TX):		<b>0</b>	321,882	<b>0</b>	-16,109,804	<b>52,690</b>	52,690	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#40 CAPITAL IMPROVEMENT FUND</b>								
<b>CAPITAL FUND NON OPERATING REV</b>								
40-3042-36100	INTEREST EARNINGS	225,000	412,245	250,000	240,000	200,000	-50,000	
40-3042-37143	TRANSFERS FROM PUBLIC SAFETY	109,000	109,000	0	0	100,000	100,000	
40-3042-37990	FUND BALANCE - USE OF	2,221,500	0	1,985,000	0	0	-1,985,000	
Total CAPITAL FUND NON OPERATING REV:		2,555,500	521,245	2,235,000	240,000	300,000	-1,935,000	
<b>CAPITAL FUND PROJECTS</b>								
40-3046-51499	LANDSLIDE- MITIGATION AND PROF	0	10,421	0	0	0	0	
40-3046-57979	NEW CITY HALL - FURN/FIX/REMOD	100,000	77,279	30,000	0	38,050	8,050	
40-3046-57992	PW BUILDING IMPROVEMENTS	0	0	0	0	26,000	26,000	Replace North HVAC enit and door locks.
40-3046-57993	COMMUNITY GARDEN IMPROVEMENTS	0	0	0	0	40,000	40,000	Irrigation, landscaping, garden boxes
Total CAPITAL FUND PROJECTS:		100,000	87,700	30,000	0	104,050	74,050	
<b>CAPITAL FUND NON OPERATING EXP</b>								
40-3048-49141	TRANSFER TO PARKS	1,750,500	0	1,500,000	1,500,000	0	-1,500,000	
40-3048-49144	TRANSFERS TO ROAD CAPITAL	705,000	705,000	705,000	1,030,000	760,000	55,000	Anticipated FY 26 budget amendment.
Total CAPITAL FUND NON OPERATING EXP:		2,455,500	705,000	2,205,000	2,530,000	760,000	-1,445,000	
#40 CAPITAL IMPROVEMENT FUND Revenue Total:		2,555,500	521,245	2,235,000	240,000	300,000	-1,935,000	
#40 CAPITAL IMPROVEMENT FUND Expenditure Total:		2,555,500	792,700	2,235,000	2,530,000	864,050	-1,370,950	
Total #40 CAPITAL IMPROVEMENT FUND:		0	-271,455	0	-2,290,000	-564,050	-564,050	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#41 PARK DEVELOPMENT FEES FUND</b>								
<b>PARKS CAPITAL REVENUE</b>								
41-5301-33201	OPERATING GRANTS - STATE	1,021,225	39,183	925,220	925,000	196,000	-729,220	
41-5301-34701	IMPACT PARK	551,000	88,800	180,000	267,400	176,800	-3,200	
41-5301-36100	INTEREST EARNINGS	46,000	41,802	46,000	21,000	15,000	-31,000	
41-5301-36101	INTEREST EARNINGS RESTRICTED	1,500	-60	1,500	200	150	-1,350	
41-5301-36700	CONTRIBUTIONS	123,250	0	0	56,538	0	0	
Total PARKS CAPITAL REVENUE:		1,742,975	169,725	1,152,720	1,270,138	387,950	-764,770	
<b>PARKS CAPITAL REV NONOPERATING</b>								
41-5302-37110	TRANSFER FROM GENERAL FUND	1,500,000	0	1,500,000	1,500,000	0	-1,500,000	
41-5302-37132	TRANSFER FROM DEBT SERVICE-RAP	17,300,000	502,377	16,414,474	16,414,474	0	-16,414,474	
41-5302-37140	TRANSFERS FROM CAPITAL PROJECT	1,750,500	0	1,500,000	1,500,000	0	-1,500,000	
41-5302-37990	FUND BALANCE - USE OF	656,575	0	391,257	0	0	-391,257	
Total PARKS CAPITAL REV NONOPERATING:		21,207,075	502,377	19,805,731	19,414,474	0	-19,805,731	
<b>PARKS CAP EXP NON OPERATING</b>								
41-5318-49128	TRANSFERS TO LBA	100,000	100,000	100,000	19,000	0	-100,000	Not needed - pmt will be made from LBA fund balance.
Total PARKS CAP EXP NON OPERATING:		100,000	100,000	100,000	19,000	0	-100,000	
<b>PARKS CAPITAL TRAILS</b>								
41-5336-52317	TOWN CTR I-15 TRAIL	622,110	0	622,110	0	0	-622,110	Partial funding by grant ~ \$376,200.
41-5336-52422	REDWOOD RD TRAIL CONNECTIONS	283,300	7,493	275,800	897,910	0	-275,800	Partial funding by grant ~ \$226,640.
41-5336-52423	CENTER ST SOUTH SIDEWALK	576,000	1,175	574,825	574,825	0	-574,825	Partial funding by grant ~ \$322,380.
41-5336-52628	ORCH DR BIKE LN TRAIL CONN	0	0	0	0	245,000	245,000	Partial funding by 3rd Qtr Grant ~ \$196,000
41-5336-57978	TRAILS DEVELOPMENT	0	0	45,000	45,000	30,000	-15,000	Wild Rose connection to BST.
41-5336-57990	LEGACY PARK TRAIL	250,500	0	0	0	0	0	
Total PARKS CAPITAL TRAILS:		1,731,910	8,668	1,517,735	1,517,735	275,000	-1,242,735	
<b>PARKS CAPITAL PARK AREAS</b>								
41-5356-51619	HATCH PARK	20,000,000	585,526	19,414,474	19,414,474	0	-19,414,474	
41-5356-51620	EAGLEWOOD COVE DETENTION BASIN	52,000	0	0	0	0	0	
41-5356-51800	ANNUAL REPAIR & REPLACE -TBD	650,000	3,195	250,000	0	0	-250,000	\$500,000 for Mathis Park - on hold.
41-5356-52229	DOG PARK	239,280	15,523	223,757	112,000	75,000	-148,757	Split cost of restroom const. with WX 50%.
41-5356-52330	CONCRETE BOAT RAMP	176,860	176,857	0	0	0	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
Total PARKS CAPITAL PARK AREAS:		<b>21,118,140</b>	781,101	<b>19,888,231</b>	19,526,474	<b>75,000</b>	-19,813,231	
#41 PARK DEVELOPMENT FEES FUND Revenue Total:		<b>22,950,050</b>	672,102	<b>20,958,451</b>	20,684,612	<b>387,950</b>	-20,570,501	
#41 PARK DEVELOPMENT FEES FUND Expenditure Total:		<b>22,950,050</b>	889,769	<b>21,505,966</b>	21,063,209	<b>350,000</b>	-21,155,966	
Total #41 PARK DEVELOPMENT FEES FUND:		<b>0</b>	-217,667	<b>-547,515</b>	-378,597	<b>37,950</b>	585,465	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#43 POLICE FACILITIES FUND</b>								
<b>PUBLIC SAFETY NON OPERATING RE</b>								
43-2002-34701	IMPACT POLICE	106,500	16,030	3,350	48,755	39,010	35,660	
43-2002-36100	INTEREST EARNINGS	2,500	0	0	0	0	0	
43-2002-36101	INTEREST EARNINGS RESTRICTED	2,500	4,931	1,000	2,000	2,000	1,000	
Total PUBLIC SAFETY NON OPERATING RE:		111,500	20,961	4,350	50,755	41,010	36,660	
<b>PUBLIC SAFETY NON OPERATING EX</b>								
43-2008-49140	TRANSFERS TO CAPITAL PROJECT	109,000	109,000	0	0	100,000	100,000	Repmnt of construction cost at admin bldg.
43-2008-49990	FUND BALANCE - CONTRIBUTION TO	2,500	0	4,350	0	0	-4,350	
Total PUBLIC SAFETY NON OPERATING EX:		111,500	109,000	4,350	0	100,000	95,650	
#43 POLICE FACILITIES FUND Revenue Total:		111,500	20,961	4,350	50,755	41,010	36,660	
#43 POLICE FACILITIES FUND Expenditure Total:		111,500	109,000	4,350	0	100,000	95,650	
Total #43 POLICE FACILITIES FUND:		0	-88,039	0	50,755	-58,990	-58,990	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#44 ROADWAY DEVELOPMENT FUND</b>								
<b>ROAD CAPITAL NON OPERATING REV</b>								
44-3502-33201	CAPITAL GRANTS - STATE	2,813,900	121,268	3,536,700	4,059,700	0	-3,536,700	
44-3502-33203	TRANSPORTATION FUEL TAX	702,000	640,410	750,000	750,000	800,000	50,000	
44-3502-33205	STATE C ROAD	940,000	1,103,203	1,040,000	1,050,000	1,150,000	110,000	
44-3502-33301	CAPITAL GRANTS - LOCAL GVRNMT	265,000	243,218	750,000	750,000	0	-750,000	
44-3502-34050	REIMBURSEMENTS	0	42,933	0	19,400	0	0	
44-3502-34701	IMPACT ROAD	429,590	63,930	375,000	211,510	153,670	-221,330	
44-3502-36100	INTEREST EARNINGS	108,000	165,814	108,000	108,000	108,000	0	
44-3502-36101	INTEREST EARNINGS RESTRICTED	98,000	162,755	98,000	98,000	98,000	0	
44-3502-37140	TRANSFERS FROM CAPITAL PROJECT	705,000	705,000	705,000	1,030,000	760,000	55,000	Anticipated FY 26 budget amendment.
44-3502-37990	FUND BALANCE - USE OF	5,316,500	0	9,104,246	0	0	-9,104,246	
Total ROAD CAPITAL NON OPERATING REV:		11,377,990	3,248,530	16,466,946	8,076,610	3,069,670	-13,397,276	
<b>ROAD CAPITAL OPERATING EXPENSE</b>								
44-3504-42100	PROF & TECHNICAL SERVICES	0	0	0	0	55,000	55,000	Placeholder for camera's at rail road crossings.
44-3504-49110	TRANSFERS TO GENERAL FUND	195,580	202,198	297,200	297,200	318,300	21,100	
Total ROAD CAPITAL OPERATING EXPENSE:		195,580	202,198	297,200	297,200	373,300	76,100	
<b>ROAD REPAIR AND REPLACEMENT</b>								
44-3505-51301	ANNUAL SEAL COAT C ROAD	700,000	685,839	720,000	720,000	740,000	20,000	
44-3505-51901	MAIN ST (I-15 TO 1000 N)	367,920	142,339	6,815,580	6,815,580	0	-6,815,580	
44-3505-52115	LACEY WAY (MARIA, GARY,NANCY)	0	9,748	0	0	0	0	
44-3505-52302	PRKWY DR/CANYON LN/EGLPASS/RID	50,780	50,260	0	0	0	0	
44-3505-52303	SIDER DR/175 N/550 E/575 E	11,710	10,209	0	0	0	0	
44-3505-52315	400 WEST - CTR TO 500 N	1,579,500	1,579,443	0	0	0	0	
44-3505-52323	4000 SOUTH	100,000	97,024	0	0	0	0	
44-3505-52325	DORTHEA & BERNICE RECONSTR	226,980	227,102	0	0	0	0	
44-3505-52424	MAIN ST WIDEN (PACIFIC-1000 N)	275,000	0	275,000	275,000	0	-275,000	
44-3505-52425	CYNTHIA WAY	285,000	427,867	109,075	109,000	0	-109,075	
44-3505-52438	GARY WAY EMERG REPAIRS	0	30,000	0	0	0	0	
44-3505-52445	DAVID WAY EMER REPAIRS	0	0	170,000	170,000	0	-170,000	
44-3505-52529	GARY WAY WATERLINE REPLACE	0	0	65,000	0	0	-65,000	
44-3505-52530	OAKWOOD AND OAKVIEW COURT	0	0	550,000	550,000	0	-550,000	
44-3505-52531	CUTLER,DURHAM,STONEHENGE,LONG	0	0	580,000	580,000	0	-580,000	
44-3505-52532	SCENIC HILLS OVERLAY	0	0	300,000	300,000	0	-300,000	
44-3505-52533	WOOD HILL & SCENIC HILL CIRCLE	0	0	400,000	400,000	0	-400,000	
44-3505-52602	400 WEST OVERLAY (BMO)	0	0	0	0	575,000	575,000	
44-3505-52621	TNGLWD/SUNFLWR SECONDARY	0	0	0	0	210,000	210,000	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
44-3505-52625	800 WEST OVERLAY	0	0	0	0	310,000	310,000	
44-3505-52626	CNTR ST FRNTG (FXBRO-LEG TRL)	0	0	0	0	160,000	160,000	
44-3505-52627	FXHIL,REG,SBL,MNK,CYT,WDVW,FWY	0	0	0	0	580,000	580,000	
Total ROAD REPAIR AND REPLACEMENT:		<b>3,596,890</b>	3,259,832	<b>9,984,655</b>	9,919,580	<b>2,575,000</b>	-7,409,655	
<b>ROAD CAPITAL PROJECTS</b>								
44-3506-51727	1100 NO RR CROSS WIDEN (60-80)	289,850	213,786	76,065	0	0	-76,065	
44-3506-51803	1100 NORTH BRIDGE	4,430,820	0	0	0	0	0	
44-3506-51822	TREE PLANTING CTR ST PH 1	75,000	0	75,000	75,000	0	-75,000	
44-3506-52005	REDWOOD RD SIDEWALK- WEST CONN	72,890	1,120	71,770	71,770	0	-71,770	
44-3506-52324	SIGNAL 400 W & 1100 N	646,380	313,302	0	0	0	0	
44-3506-52407	ELK HOLLOW RD REBUILD	430,580	372,790	0	0	0	0	
44-3506-52415	150 N WATERLINE REPLACEMENT	110,000	105,084	0	0	0	0	
44-3506-52416	850 N, 900 N, & MADSEN LN	250,000	8,385	241,615	346,300	0	-241,615	
44-3506-52418	COVENTRY,FREEDOM DR,FREEDOM CI	250,000	1,644	248,356	248,000	0	-248,356	
44-3506-52420	WINDSOR DR,WINDSOR CT,ASCOT DR	200,000	200,000	116,465	116,000	0	-116,465	
44-3506-52421	NANCY WAY	155,000	94,711	0	0	0	0	
44-3506-52504	CENTER ST SIDEWALK ORCHARD-350	675,000	0	675,000	410,000	0	-675,000	
44-3506-52549	PACIFIC & OVERLAND	0	0	250,000	710,000	0	-250,000	<i>Includes Sidepath grant of \$460,000 (need budget amendment).</i>
44-3506-52569	EAGLERIDGE DRIVE LANDSCAPING	0	0	0	325,000	0	0	<i>Anticipated FY 26 budget amendment.</i>
Total ROAD CAPITAL PROJECTS:		<b>7,585,520</b>	1,310,821	<b>1,754,271</b>	2,302,070	<b>0</b>	-1,754,271	
#44 ROADWAY DEVELOPMENT FUND Revenue Total:		<b>11,377,990</b>	3,248,530	<b>16,466,946</b>	8,076,610	<b>3,069,670</b>	-13,397,276	
#44 ROADWAY DEVELOPMENT FUND Expenditure Total:		<b>11,377,990</b>	4,772,851	<b>12,036,126</b>	12,518,850	<b>2,948,300</b>	-9,087,826	
Total #44 ROADWAY DEVELOPMENT FUND:		<b>0</b>	-1,524,321	<b>4,430,820</b>	-4,442,240	<b>121,370</b>	-4,309,450	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>WATER FUND</b>								
<b>IRRIGATION CHARGES FOR SERVICE</b>								
51-3121-34405	METERED PRODUCTS	400,000	683,692	535,000	560,000	593,600	58,600	6% Increase.
51-3121-34407	METERED PRODUCTS - CITY METERS	30,000	40,177	32,000	35,000	37,100	5,100	6% Increase.
51-3121-36000	MISCELLANEOUS	0	750	0	800	800	800	
Total IRRIGATION CHARGES FOR SERVICE:		430,000	724,619	567,000	595,800	631,500	64,500	
<b>IRRIGATION OPERATING EXPENSE</b>								
51-3124-40570	COST OF SALES	185,000	182,544	185,000	182,500	185,000	0	
51-3124-41101	WAGE REGULAR EMPLOYEES	121,800	118,022	164,425	146,900	127,500	-36,925	Assumes 2% merit, 2.7% COLA.
51-3124-41103	OVERTIME	8,000	10,572	8,000	8,000	8,000	0	
51-3124-41105	PENSION EXPENSE	0	47,027	0	0	0	0	
51-3124-41200	EMPLOYEE BENEFITS	73,100	76,848	117,335	100,200	79,000	-38,335	Assumes 4.7% medical increase, avg 1% URS decrease.
51-3124-42100	PROF & TECHNICAL SERVICES	10,000	3,326	10,000	8,000	8,000	-2,000	
51-3124-42110	BANK CHARGES	7,500	5,114	7,500	7,500	7,500	0	
51-3124-43300	ELECTRICITY	5,000	939	5,000	5,000	5,000	0	
51-3124-43400	TELECOMMUNICATION	1,500	1,158	1,500	1,500	1,500	0	
51-3124-45100	OFFICE SUPPLIES	3,000	2,544	3,000	3,000	3,000	0	
51-3124-45200	OPERATING SUPPLIES	3,000	0	3,000	0	0	-3,000	
51-3124-45211	INDIRECT COST ALLOCATION	25,600	25,600	25,300	25,300	25,110	-190	Allocation of general government admin costs.
51-3124-45600	REPAIR AND MAINTENANCE	7,000	1,452	7,000	7,000	7,000	0	
51-3124-45603	MACH & EQUIP - METER REPLACE	90,000	22,915	90,000	90,000	90,000	0	
Total IRRIGATION OPERATING EXPENSE:		540,500	498,061	627,060	584,900	546,610	-80,450	
<b>WATER CHARGES FOR SERVICE</b>								
51-3901-34405	METERED PRODUCTS	4,350,000	4,975,425	5,070,000	4,999,000	5,298,940	228,940	6% Increase.
51-3901-34407	METERED PRODUCTS - CITY METERS	230,000	315,238	248,400	300,000	319,500	71,100	6% Increase.
51-3901-36000	MISCELLANEOUS	15,000	22,382	15,000	36,000	30,000	15,000	Increase for collection of late fee on balances over 60 days.
Total WATER CHARGES FOR SERVICE:		4,595,000	5,313,045	5,333,400	5,335,000	5,648,440	315,040	
<b>WATER NON OPERATING REVENUE</b>								
51-3902-33101	CAPITAL GRANTS - FEDERAL 86.56	1,463,985	1,102,703	0	0	0	0	
51-3902-34701	IMPACT WATER	765,000	205,691	0	0	0	0	
51-3902-36000	MISCELLANEOUS	14,000	11,521	14,000	6,000	6,000	-8,000	
51-3902-36100	INTEREST EARNINGS	43,750	129,312	70,000	100,000	60,000	-10,000	
51-3902-36101	INTEREST EARNINGS RESTRICTED	24,000	15,686	24,000	10,000	10,000	-14,000	
51-3902-36700	CONTRIBUTIONS	0	4,066,000	0	0	0	0	
51-3902-37300	GAIN ON DISPOSAL OF CAP ASSET	10,000	2,280	9,400	9,000	9,000	-400	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
51-3902-37990	FUND BALANCE - USE OF	<b>2,749,962</b>	0	<b>1,297,905</b>	0	<b>0</b>	-1,297,905	
Total WATER NON OPERATING REVENUE:		<b>5,070,697</b>	5,533,192	<b>1,415,305</b>	125,000	<b>85,000</b>	-1,330,305	
<b>WATER OPERATING EXPENSE</b>								
51-3904-40120	DEPRECIATION	0	1,289,826	0	0	0	0	
51-3904-40570	COST OF SALES	<b>881,920</b>	878,114	<b>910,000</b>	908,800	<b>1,050,000</b>	140,000	Weber Basin Water Increase of 10%
51-3904-41101	WAGE REGULAR EMPLOYEES	<b>757,500</b>	727,517	<b>743,050</b>	683,100	<b>780,500</b>	37,450	Assumes 2% merit, 2.7% COLA.
51-3904-41102	TEMPORARY EMPLOYEES	<b>25,000</b>	17,344	<b>25,000</b>	25,000	<b>25,000</b>	0	
51-3904-41103	OVERTIME	<b>35,000</b>	43,890	<b>40,000</b>	40,000	<b>40,000</b>	0	
51-3904-41200	EMPLOYEE BENEFITS	<b>405,000</b>	452,788	<b>425,450</b>	408,200	<b>437,000</b>	11,550	Assumes 4.7% medical increase, avg 1% URS decrease.
51-3904-41201	EMPLOYEE ALLOWANCES	<b>6,000</b>	6,000	<b>6,000</b>	6,000	<b>6,000</b>	0	
51-3904-41202	EMPLOYEE ALLOWANCES - UNIFORM	<b>9,000</b>	12,658	<b>9,000</b>	9,000	<b>9,000</b>	0	
51-3904-42100	PROF & TECHNICAL SERVICES	<b>155,222</b>	143,660	<b>120,000</b>	150,000	<b>160,000</b>	40,000	Increase for AMI Year 3 contracted charge.
51-3904-42110	BANK CHARGES	<b>65,000</b>	63,921	<b>60,000</b>	64,000	<b>66,000</b>	6,000	
51-3904-42120	RENTAL OF EQUIPMENT & VEHICLES	<b>30,000</b>	31,287	<b>30,000</b>	46,000	<b>14,000</b>	-16,000	Decrease if request to purchase Cat 308 approved.
51-3904-42202	GROUNDS CARE	<b>80,000</b>	25,576	<b>80,000</b>	80,000	<b>45,000</b>	-35,000	
51-3904-42300	INSURANCE - RISK MANAGEMENT	<b>50,000</b>	56,858	<b>50,000</b>	52,500	<b>55,000</b>	5,000	
51-3904-42900	TRAVEL, EDUCATION AND TRAINING	<b>14,000</b>	12,866	<b>16,000</b>	16,000	<b>16,000</b>	0	
51-3904-43200	NATURAL GAS	<b>5,000</b>	3,965	<b>5,500</b>	5,000	<b>5,000</b>	-500	
51-3904-43300	ELECTRICITY	<b>390,000</b>	580,784	<b>500,000</b>	550,000	<b>550,000</b>	50,000	
51-3904-43400	TELECOMMUNICATION	<b>15,000</b>	19,603	<b>16,000</b>	20,000	<b>20,000</b>	4,000	
51-3904-45000	SUPPLIES AND MATERIALS	<b>120,000</b>	156,120	<b>120,000</b>	120,000	<b>120,000</b>	0	
51-3904-45023	CHEMICALS AND TESTING	<b>101,050</b>	92,180	<b>90,305</b>	80,000	<b>80,000</b>	-10,305	Savings from fluoride removal.
51-3904-45100	OFFICE SUPPLIES	<b>35,000</b>	32,977	<b>35,000</b>	35,000	<b>35,000</b>	0	
51-3904-45200	OPERATING SUPPLIES/TOOLS	<b>25,000</b>	21,510	<b>25,000</b>	25,000	<b>25,000</b>	0	
51-3904-45211	INDIRECT COST ALLOCATION	<b>473,900</b>	473,900	<b>525,210</b>	525,210	<b>547,340</b>	22,130	Allocation of general government admin costs.
51-3904-45400	BOOKS, PUBLICATIONS AND SUBSCR	<b>6,500</b>	11,278	<b>10,000</b>	10,000	<b>10,000</b>	0	
51-3904-45603	MACH & EQUIP - METERS REPLACE	<b>250,000</b>	75,014	<b>250,000</b>	250,000	<b>250,000</b>	0	
51-3904-49011	FLEET FUEL CHARGES	<b>20,000</b>	15,506	<b>20,000</b>	20,000	<b>20,000</b>	0	
51-3904-49012	FLEET REPAIR & MAINTENANCE	<b>12,600</b>	12,600	<b>23,500</b>	23,500	<b>23,500</b>	0	
51-3904-49013	FLEET PARTS AND SUPPLIES	<b>25,000</b>	27,995	<b>25,000</b>	25,000	<b>25,000</b>	0	
Total WATER OPERATING EXPENSE:		<b>3,992,692</b>	5,285,735	<b>4,160,015</b>	4,177,310	<b>4,414,340</b>	254,325	
<b>WATER OPS REPAIR &amp; REPLACE PRJ</b>								
51-3905-42100	PROF & TECHNICAL SERVICES	<b>13,000</b>	325	<b>13,000</b>	10,000	<b>13,000</b>	0	
51-3905-51815	5200 PUMP BLSDBG #1 RETROFIT	<b>80,000</b>	0	<b>0</b>	0	<b>0</b>	0	
51-3905-51816	PRV VAULT & VALVE REPLACEMENT	<b>278,290</b>	130,370	<b>0</b>	0	<b>0</b>	0	
51-3905-52114	75 E 125 E & 175 E REPLACEMENT	<b>134,900</b>	0	<b>0</b>	0	<b>0</b>	0	
51-3905-52115	LACEY WAY WL REPLACEMENT	<b>100,310</b>	100,329	<b>0</b>	0	<b>0</b>	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
51-3905-52253	MTNVIEW/SKYVIEW/WILDFLOWER/SEG	18,100	18,100	0	0	0	0	
51-3905-52315	400 W (500 N to 1100 N)	250,000	213,564	0	0	0	0	
51-3905-52438	GARY WAY EMERG REPAIRS	135,000	82,885	0	0	0	0	
51-3905-56105	CNTR ST WATERLINE UPPERCROSS	157,110	755	0	0	0	0	
51-3905-56110	MAJOR REPAIRS MISC	50,000	23,566	50,000	55,300	50,000	0	
51-3905-56112	WATER DAMAGE - ROAD REPAIR	45,000	52,724	45,000	45,000	45,000	0	
Total WATER OPS REPAIR & REPLACE PRJ:		1,261,710	622,618	108,000	110,300	108,000	0	
<b>WATER CAPITAL PROJECTS</b>								
51-3906-52213	EWGC HOLE 7 & 11, LAKE ENLRGMN	196,550	178,132	0	0	0	0	
51-3906-52242	WATER SYSTEM GENERATORS	1,632,490	1,241,895	0	0	0	0	
51-3906-52407	ELK HOLLOW WATERLINE	735,000	647,598	0	0	0	0	
51-3906-52415	150 N WATERLINE REPLACEMENT	130,000	61,138	0	0	0	0	
51-3906-52416	850 N, 900 N, & MADSEN LN	547,500	10,755	0	0	0	0	
51-3906-52418	COVENTRY,FREEDOM DR,FREEDOM CI	580,000	0	0	0	0	0	
Total WATER CAPITAL PROJECTS:		3,821,540	2,139,518	0	0	0	0	
<b>WATER NON OPERATING EXPENSE</b>								
51-3908-45603	MACH & EQUIP-METERS NEW	50,000	49,966	50,000	50,000	50,000	0	
51-3908-47011	PRINCIPAL	184,380	184,373	0	0	0	0	
51-3908-47012	INTEREST	28,000	27,196	0	0	0	0	
51-3908-47013	FEES	2,500	0	0	0	0	0	
51-3908-48500	MACHINERY & EQUIPMENT CAPITAL	145,000	218,108	28,000	28,000	175,000	147,000	Trailer replacement (\$25K), Excavator purchase instead of rent (\$150k)
51-3908-48502	VEHICLES	69,375	82,364	70,000	73,900	55,000	-15,000	PY Request - replace W-15
51-3908-49152	TRANSFERS TO WATER CAPITAL	0	0	2,272,630	2,256,535	1,015,990	-1,256,640	Water revenue less operating expense is transferred for water capital replacement pro
51-3908-50000	CLOSE DEBT	0	-184,371	0	0	0	0	
Total WATER NON OPERATING EXPENSE:		479,255	377,636	2,420,630	2,408,435	1,295,990	-1,124,640	
WATER FUND Revenue Total:		10,095,697	11,570,856	7,315,705	6,055,800	6,364,940	-950,765	
WATER FUND Expenditure Total:		10,095,697	8,923,568	7,315,705	7,280,945	6,364,940	-950,765	
Total WATER FUND:		0	2,647,288	0	-1,225,145	0	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#52 WATER CAPITAL FUND</b>								
<b>WATER CAPITAL REV NON OPERATIN</b>								
52-3122-34701	IMPACT FEE WATER	0	0	300,000	508,000	428,620	128,620	
52-3122-37151	TRANSFERS FROM WATER	0	0	2,272,630	2,256,535	1,015,990	-1,256,640	Water Operating rev less exp, assigned to capital.
Total WATER CAPITAL REV NON OPERATIN:		0	0	2,572,630	2,764,535	1,444,610	-1,128,020	
<b>WATER CAP EXP OPERATING</b>								
52-3124-42100	PROF & TECHNICAL SERVICES	0	0	100,000	100,000	100,000	0	Waterline investigation and potential capital planning.
Total WATER CAP EXP OPERATING:		0	0	100,000	100,000	100,000	0	
<b>WATER CAPITAL PROJECTS</b>								
52-3126-51815	5200 PUMP BLSDBG #1 RETROFIT	0	0	80,000	0	0	-80,000	
52-3126-51816	PRV VAULT & VALVE REPLACEMENT	0	0	397,920	380,000	250,000	-147,920	Could reduce if needed
52-3126-52416	850 N, 900 N, & MADSEN LN	0	0	536,745	530,000	0	-536,745	
52-3126-52418	COVENTRY,FREEDOM DR,FREEDOM CI	0	0	580,000	580,000	0	-580,000	
52-3126-52529	GARY WAY WATERLINE REPLACE	0	0	160,000	160,000	0	-160,000	
52-3126-52549	PACIFIC & OVERLAND WATERLINE	0	0	350,000	350,000	0	-350,000	
52-3126-52600	TANK/WELL SITE REPAIR AND MAIN	0	0	0	0	85,000	85,000	Roof Repl New Well, Steel Tank, Gary Tank (60,000)BMO Asphal Pres - 5800 Tank R
52-3126-52621	TNGLWD/SUNFLWR SECONDARY	0	0	0	0	360,000	360,000	
52-3126-52622	TANK REPAIRS	0	0	0	0	150,000	150,000	Could reduce if needed
52-3126-56105	CNTR ST WATERLINE UPPERCROSS	0	0	156,355	156,355	0	-156,355	
Total WATER CAPITAL PROJECTS:		0	0	2,261,020	2,156,355	845,000	-1,416,020	
<b>WATER CAP EXP NON OPERATING</b>								
52-3128-47011	PRINCIPAL	0	0	183,510	183,510	187,835	4,325	
52-3128-47012	INTEREST	0	0	25,600	25,600	22,845	-2,755	
52-3128-47013	FEES	0	0	2,500	2,500	2,500	0	
Total WATER CAP EXP NON OPERATING:		0	0	211,610	211,610	213,180	1,570	
#52 WATER CAPITAL FUND Revenue Total:		0	0	2,572,630	2,764,535	1,444,610	-1,128,020	
#52 WATER CAPITAL FUND Expenditure Total:		0	0	2,572,630	2,467,965	1,158,180	-1,414,450	
Total #52 WATER CAPITAL FUND:		0	0	0	296,570	286,430	286,430	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#53 STORM WATER UTILITY FUND</b>								
<b>STORM CHARGES FOR SERVICES</b>								
53-3111-34200	FEES	<b>1,275,000</b>	1,305,359	<b>1,380,000</b>	1,380,000	<b>1,462,800</b>	82,800	10% Increase.
Total STORM CHARGES FOR SERVICES:		<b>1,275,000</b>	1,305,359	<b>1,380,000</b>	1,380,000	<b>1,462,800</b>	82,800	
<b>STORM NON OPERATING REVENUE</b>								
53-3112-34701	IMPACT STORM WATER	<b>200,000</b>	78,894	<b>200,000</b>	140,140	<b>184,270</b>	-15,730	
53-3112-36000	MISCELLANEOUS	<b>0</b>	1,850	<b>0</b>	0	<b>0</b>	0	
53-3112-36100	INTEREST EARNINGS	<b>24,750</b>	73,146	<b>28,000</b>	32,000	<b>28,000</b>	0	
53-3112-36101	INTEREST EARNINGS RESTRICTED	<b>5,000</b>	9,224	<b>5,000</b>	5,000	<b>5,000</b>	0	
53-3112-37300	GAIN ON DISPOSAL OF CAP ASSET	<b>70,000</b>	58,219	<b>0</b>	0	<b>0</b>	0	
53-3112-37990	FUND BALANCE - USE OF	<b>1,202,835</b>	0	<b>1,172,236</b>	0	<b>0</b>	-1,172,236	
Total STORM NON OPERATING REVENUE:		<b>1,502,585</b>	221,333	<b>1,405,236</b>	177,140	<b>217,270</b>	-1,187,966	
<b>STORM OPERATING EXPENSE</b>								
53-3114-40120	DEPRECIATION	<b>0</b>	268,176	<b>0</b>	0	<b>0</b>	0	
53-3114-41101	WAGE REGULAR EMPLOYEES	<b>299,000</b>	293,994	<b>382,680</b>	306,800	<b>355,000</b>	-27,680	Assumes 2% merit, 2.7% COLA.
53-3114-41103	OVERTIME	<b>10,000</b>	5,200	<b>10,000</b>	7,500	<b>10,000</b>	0	
53-3114-41105	PENSION EXPENSE	<b>0</b>	17,564	<b>0</b>	0	<b>0</b>	0	
53-3114-41200	EMPLOYEE BENEFITS	<b>141,000</b>	186,249	<b>227,315</b>	161,400	<b>192,300</b>	-35,015	Assumes 4.7% medical increase, avg 1% URS decrease.
53-3114-41201	EMPLOYEE ALLOWANCES	<b>2,500</b>	1,618	<b>2,500</b>	2,500	<b>2,500</b>	0	
53-3114-41205	TUITION REIMBURSEMENT	<b>2,000</b>	2,000	<b>0</b>	0	<b>0</b>	0	
53-3114-42100	PROF & TECHNICAL SERVICES	<b>25,000</b>	10,623	<b>25,000</b>	25,000	<b>25,000</b>	0	
53-3114-42110	BANK CHARGES	<b>11,000</b>	17,898	<b>11,000</b>	18,000	<b>18,000</b>	7,000	Increase to actual.
53-3114-42120	RENTAL OF EQUIPMENT & VEHICLES	<b>4,000</b>	0	<b>4,000</b>	0	<b>0</b>	-4,000	
53-3114-42160	CLEANING AND CAMERA INSPECTION	<b>150,000</b>	158,195	<b>150,000</b>	150,000	<b>150,000</b>	0	
53-3114-42300	INSURANCE - RISK MANAGEMENT	<b>2,000</b>	3,195	<b>2,000</b>	3,300	<b>3,500</b>	1,500	
53-3114-42900	TRAVEL, EDUCATION AND TRAINING	<b>4,000</b>	1,797	<b>5,000</b>	2,500	<b>2,500</b>	-2,500	
53-3114-43400	TELECOMMUNICATION	<b>3,500</b>	2,872	<b>3,500</b>	3,500	<b>3,500</b>	0	
53-3114-45000	SUPPLIES AND MATERIALS	<b>10,000</b>	1,556	<b>10,000</b>	3,500	<b>10,000</b>	0	
53-3114-45100	OFFICE SUPPLIES	<b>7,500</b>	9,560	<b>7,500</b>	8,000	<b>8,000</b>	500	
53-3114-45200	OPERATING SUPPLIES	<b>1,000</b>	46	<b>1,000</b>	1,000	<b>1,000</b>	0	
53-3114-45211	INDIRECT COST ALLOCATION	<b>82,250</b>	82,250	<b>87,960</b>	87,960	<b>93,320</b>	5,360	Allocation of general government admin costs.
53-3114-45400	BOOKS, PUBLICATIONS & SUBSCRIP	<b>19,500</b>	8,706	<b>12,000</b>	14,000	<b>14,000</b>	2,000	Increase in ESRI GIS and compliance fees.
53-3114-45600	REPAIR AND MAINTENANCE	<b>50,000</b>	19,376	<b>50,000</b>	50,000	<b>50,000</b>	0	
53-3114-45603	MACHINERY AND EQUIPMENT	<b>5,000</b>	0	<b>5,000</b>	5,000	<b>5,000</b>	0	
53-3114-49011	FLEET FUEL CHARGES	<b>15,000</b>	2,588	<b>15,000</b>	15,000	<b>15,000</b>	0	
53-3114-49012	FLEET REPAIR & MAINTENANCE	<b>7,600</b>	7,600	<b>17,800</b>	17,800	<b>25,000</b>	7,200	
53-3114-49013	FLEET PARTS AND SUPPLIES	<b>15,000</b>	11,602	<b>15,000</b>	15,000	<b>15,000</b>	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>Total STORM OPERATING EXPENSE:</b>		<b>866,850</b>	1,112,666	<b>1,044,255</b>	897,760	<b>998,620</b>	-45,635	
<b>STORM CAPITAL PROJECTS</b>								
53-3116-45600	REPAIR AND MAINTENANCE	39,250	39,150	40,000	40,000	40,000	0	
53-3116-48502	VEHICLES	372,360	372,360	0	0	0	0	
53-3116-52119	CONSTITUTION WAY CANYON IMP 1	300,000	0	300,000	0	0	-300,000	
53-3116-52213	EWGC HOLE 7 & 11, LAKE ENLRGMN	565,000	285,745	279,255	280,000	0	-279,255	
53-3116-52418	COVENTRY,FREEDOM DR,FREEDOM CI	600,000	102,404	497,596	797,600	0	-497,596	
53-3116-52534	EAGLEWOOD STORM DRAIN REPAIRS	0	0	250,000	250,000	0	-250,000	
53-3116-52627	FXHIL,REG,SBL,MNK,CYT,WDVW,FWY	0	0	0	0	260,000	260,000	
<b>Total STORM CAPITAL PROJECTS:</b>		<b>1,876,610</b>	799,659	<b>1,366,851</b>	1,367,600	<b>300,000</b>	-1,066,851	
<b>STORM NON OPERATING EXPENSE</b>								
53-3118-47011	PRINCIPAL	28,917	28,627	28,500	28,500	29,165	665	
53-3118-47012	INTEREST	4,458	22,245	21,766	21,770	21,573	-193	
53-3118-47013	FEES	750	750	750	0	2,500	1,750	
53-3118-47016	LEASE PAYMENT	0	67,604	67,604	67,610	67,604	0	
53-3118-49990	FUND BALANCE - CONTRIBUTION TO	0	0	255,510	0	0	-255,510	
53-3118-50000	CLOSE DEBT	0	-96,233	0	0	0	0	
53-3118-50001	CLOSE ASSET	0	-760,509	0	0	0	0	
<b>Total STORM NON OPERATING EXPENSE:</b>		<b>34,125</b>	-737,517	<b>374,130</b>	117,880	<b>120,842</b>	-253,288	
<b>#53 STORM WATER UTILITY FUND Revenue Total:</b>		<b>2,777,585</b>	1,526,692	<b>2,785,236</b>	1,557,140	<b>1,680,070</b>	-1,105,166	
<b>#53 STORM WATER UTILITY FUND Expenditure Total:</b>		<b>2,777,585</b>	1,174,808	<b>2,785,236</b>	2,383,240	<b>1,419,462</b>	-1,365,774	
<b>Total #53 STORM WATER UTILITY FUND:</b>		<b>0</b>	351,884	<b>0</b>	-826,100	<b>260,608</b>	260,608	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#54 SOLID WASTE UTILITY FUND</b>								
<b>SOLID WASTE CHARGES FOR SERV</b>								
54-3101-34403	SERVICES - SANITATION	1,377,000	1,391,220	1,377,000	1,391,220	1,391,220	14,220	
54-3101-34404	SERVICES - RECYCLING	363,000	363,390	363,000	363,390	363,390	390	
Total SOLID WASTE CHARGES FOR SERV:		1,740,000	1,754,610	1,740,000	1,754,610	1,754,610	14,610	
<b>SOLID WASTE NON OPERATING REV</b>								
54-3102-36100	INTEREST EARNINGS	8,000	35,923	20,000	26,000	10,000	-10,000	
54-3102-37990	FUND BALANCE - USE OF	0	0	20,305	0	0	-20,305	
Total SOLID WASTE NON OPERATING REV:		8,000	35,923	40,305	26,000	10,000	-30,305	
<b>SOLID WASTE OPERATING EXPENSE</b>								
54-3104-41101	WAGE REGULAR EMPLOYEES	55,600	33,025	33,465	26,100	31,930	-1,535	Assumes 2% merit, 2.7% COLA.
54-3104-41102	TEMPORARY EMPLOYEES	2,500	0	2,500	0	0	-2,500	
54-3104-41103	OVERTIME	2,500	1,968	2,500	2,500	2,500	0	
54-3104-41105	PENSION EXPENSE	0	2,514	0	0	0	0	
54-3104-41200	EMPLOYEE BENEFITS	32,000	25,558	27,350	16,900	21,600	-5,750	Assumes 4.7% medical increase, avg 1% URS decrease.
54-3104-42000	GENERAL & CONTRACTED SERVICES	1,270,000	1,113,488	1,328,000	1,328,000	1,328,000	0	
54-3104-42100	PROF & TECHNICAL SERVICES	4,000	4,202	4,000	4,000	4,000	0	
54-3104-42110	BANK CHARGES	23,000	25,568	23,000	26,000	28,000	5,000	
54-3104-43400	TELECOMMUNICATION	0	126	0	150	150	150	
54-3104-45100	OFFICE SUPPLIES	7,000	8,165	7,000	8,000	8,000	1,000	
54-3104-45200	OPERATING - SEASONAL, BULKY	32,000	19,293	20,000	30,000	30,000	10,000	
54-3104-45211	INDIRECT COST ALLOCATION	30,700	30,850	34,990	34,990	36,110	1,120	Allocation of general government admin costs.
54-3104-48500	MACHINERY & EQUIPMENT CAPITAL	40,000	0	40,000	30,925	40,000	0	
Total SOLID WASTE OPERATING EXPENSE:		1,499,300	1,264,758	1,522,805	1,507,565	1,530,290	7,485	
<b>RECYCLING OPERATION EXPENSE</b>								
54-3204-42000	GENERAL & CONTRACTED SERVICES	221,200	225,723	230,000	230,000	250,000	20,000	
54-3204-45100	OFFICE SUPPLIES	2,500	2,208	2,500	2,500	2,500	0	
54-3204-48500	MACHINERY & EQUIPMENT CAPITAL	25,000	0	25,000	11,900	25,000	0	
Total RECYCLING OPERATION EXPENSE:		248,700	227,930	257,500	244,400	277,500	20,000	
#54 SOLID WASTE UTILITY FUND Revenue Total:		1,748,000	1,790,533	1,780,305	1,780,610	1,764,610	-15,695	
#54 SOLID WASTE UTILITY FUND Expenditure Total:		1,748,000	1,492,689	1,780,305	1,751,965	1,807,790	27,485	
Total #54 SOLID WASTE UTILITY FUND:		0	297,844	0	28,645	-43,180	-43,180	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#55 GOLF COURSE FUND</b>								
<b>GOLF COURSE REVENUE</b>								
55-5500-34200	FEES GREEN	1,400,000	1,472,202	1,500,000	1,600,000	1,650,000	150,000	Increase in Green Fees '26-27.
55-5500-34201	FEES DRIVING RANGE	225,000	219,569	375,000	375,000	400,000	25,000	Small Increase in Fees for '27.
55-5500-34203	PUNCH PASSES	35,000	24,747	50,000	50,000	50,000	0	
Total GOLF COURSE REVENUE:		1,660,000	1,716,518	1,925,000	2,025,000	2,100,000	175,000	
<b>GOLF COURSE RENTAL</b>								
55-5501-34205	FEES - EVENTS	0	37,639	0	35,000	0	0	
55-5501-34402	CONCESSIONS - CATERING	325,000	364,097	350,000	400,000	400,000	50,000	
55-5501-34406	PRO SHOP SALES	425,000	533,090	500,000	550,000	550,000	50,000	
55-5501-34408	CONCESSIONS - PRO SHOP	2,000	11,535	2,000	15,000	15,000	13,000	
55-5501-34409	CONCESSIONS - GRILL	375,000	382,123	300,000	350,000	350,000	50,000	
55-5501-34600	RENTS AND LEASES EQUIPMENT	20,000	15,341	20,000	1,000	0	-20,000	
55-5501-34601	RENTS - SIMULATORS	35,000	29,241	40,000	40,000	40,000	0	
55-5501-34602	RENTS AND LEASES CARTS	700,000	727,096	700,000	800,000	850,000	150,000	Increase in Cart Fees for 2027 - If new Carts are approved.
55-5501-34603	RENTS AND LEASES BANQUET	200,000	163,850	175,000	80,000	100,000	-75,000	
55-5501-34604	RENTS & LEASES CLUBHOUSE COMME	20,000	10,800	20,000	10,000	10,000	-10,000	Reduction in Leased Space.
55-5501-34605	RENTS & LEASES MOBILE TOWERS	40,000	57,882	60,000	60,000	60,000	0	
55-5501-34607	RENTS & LEASES WINTER SLEDDING	15,000	0	0	0	0	0	
55-5501-36000	MISCELLANEOUS	135,000	173,745	0	0	0	0	
Total GOLF COURSE RENTAL:		2,292,000	2,506,440	2,167,000	2,341,000	2,375,000	208,000	
<b>GOLF COURSE NON OPERATING</b>								
55-5502-36100	INTEREST EARNINGS	5,000	677	5,000	8,000	0	-5,000	
55-5502-36101	INTEREST EARNINGS RESTRICTED	-31,570	-112,877	-31,570	-80,000	0	31,570	
55-5502-37200	PROCEEDS FROM BORROWING	200,000	0	0	0	300,000	300,000	Proceeds from golf cart lease.
55-5502-37300	GAIN ON DISPOSAL OF CAP ASSET	0	0	0	11,830	236,000	236,000	Proceeds from cart and mower trade-ins.
55-5502-37990	FUND BALANCE - USE OF	423,170	0	0	0	0	0	
Total GOLF COURSE NON OPERATING:		596,600	-112,200	-26,570	-60,170	536,000	562,570	
<b>GOLF COURSE CLUBHOUSE OPERATIN</b>								
55-5584-40120	DEPRECIATION	0	385,086	0	0	0	0	
55-5584-40570	COST OF SALES	320,000	322,139	275,000	325,000	325,000	50,000	
55-5584-41101	WAGE REGULAR EMPLOYEES	385,000	386,240	393,500	351,300	367,000	-26,500	Assumes 2% merit, 2.7% COLA.
55-5584-41102	TEMPORARY EMPLOYEES	155,000	165,451	150,000	185,300	150,000	0	
55-5584-41103	OVERTIME	1,000	285	1,000	1,000	1,000	0	
55-5584-41105	PENSION EXPENSE	0	50,084	0	0	0	0	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes	
55-5584-41200	EMPLOYEE BENEFITS	195,000	226,528	206,050	200,500	199,500	-6,550	<i>Assumes 4.7% medical increase, avg 1% URS decrease.</i>	
55-5584-41201	EMPLOYEE ALLOWANCES	11,960	12,224	11,960	13,000	12,960	1,000		
55-5584-42000	GENERAL & CONTRACTED SERVICES	77,000	67,584	50,000	50,000	35,000	-15,000		
55-5584-42110	BANK CHARGES	65,000	112,044	100,000	125,000	125,000	25,000		
55-5584-42202	GROUNDS CARE	20,000	27,433	20,000	40,000	25,000	5,000		
55-5584-42300	INSURANCE - RISK MANAGEMENT	28,000	23,875	28,000	28,000	28,000	0		
55-5584-42400	ADVERTISING AND PUBLIC NOTICES	50,000	37,544	75,000	75,000	75,000	0		
55-5584-42900	TRAVEL, EDUCATION AND TRAINING	2,000	0	10,000	10,000	10,000	0		
55-5584-43100	WATER, SEWER, GARBAGE	4,000	7,876	5,000	5,000	5,000	0		
55-5584-43200	NATURAL GAS	6,000	5,866	8,000	8,000	8,000	0		
55-5584-43300	ELECTRICITY	11,000	36,188	20,000	20,000	20,000	0		
55-5584-43400	TELECOMMUNICATION	6,500	7,469	6,500	10,000	10,000	3,500		
55-5584-45100	OFFICE SUPPLIES	15,000	8,536	20,000	20,000	25,000	5,000		<i>New Office Furniture. Expanding formerly leased office space.</i>
55-5584-45200	OPERATING SUPPLIES	40,000	47,794	90,000	125,000	100,000	10,000		
55-5584-45211	INDIRECT COST ALLOCATION	99,800	99,800	107,140	107,140	134,500	27,360		<i>Allocation of general government admin costs.</i>
55-5584-45400	BOOKS, PUBLICATIONS AND SUBSCR	1,000	0	1,000	10,000	10,000	9,000		
55-5584-49011	FLEET FUEL CHARGES	20,000	18,639	20,000	20,000	20,000	0		
55-5584-49012	FLEET REPAIR & MAINTENANCE	8,000	1,445	8,000	8,000	80,000	72,000		
Total GOLF COURSE CLUBHOUSE OPERATIN:		1,521,260	2,050,130	1,606,150	1,737,240	1,765,960	159,810		
<b>GOLF COURSE GREENS OPERATING</b>									
55-5585-41101	WAGE REGULAR EMPLOYEES	265,200	278,853	300,000	292,800	318,300	18,300	<i>Assumes 2% merit, 2.7% COLA.</i>	
55-5585-41102	TEMPORARY EMPLOYEES	100,000	95,048	100,000	117,600	100,000	0		
55-5585-41103	OVERTIME	500	472	500	500	500	0		
55-5585-41200	EMPLOYEE BENEFITS	170,000	220,858	210,000	192,500	214,200	4,200	<i>Assumes 4.7% medical increase, avg 1% URS decrease.</i>	
55-5585-41201	EMPLOYEE ALLOWANCES	1,000	0	1,000	0	0	-1,000		
55-5585-41205	TUITION REIMBURSEMENT	2,000	0	0	0	0	0		
55-5585-42000	GENERAL & CONTRACTED SERVICES	5,000	4,134	5,000	5,000	7,500	2,500		
55-5585-42120	RENTAL OF EQUIPMENT & VEHICLES	1,000	707	1,000	1,000	1,500	500		
55-5585-42900	TRAVEL, EDUCATION AND TRAINING	1,000	350	1,000	1,000	1,500	500		
55-5585-43100	WATER, SEWER, GARBAGE	200,000	240,192	200,000	200,000	200,000	0		
55-5585-43200	NATURAL GAS	2,500	1,782	2,500	2,500	2,500	0		
55-5585-43300	ELECTRICITY	20,000	23,342	20,000	20,000	25,000	5,000		
55-5585-43400	TELECOMMUNICATION	2,500	3,044	2,500	2,500	2,500	0		
55-5585-45020	FERTILIZER	40,000	54,745	50,000	60,000	60,000	10,000		
55-5585-45022	TOOLS	5,000	1,553	5,000	10,000	10,000	5,000		<i>Tools for in-house mechanic.</i>
55-5585-45023	CHEMICALS	10,000	528	15,000	15,000	10,000	-5,000		
55-5585-45024	COURSE SUPPLIES	7,500	6,435	7,500	7,500	10,000	2,500		
55-5585-45026	PUMP SUPPLIES	5,000	14,800	15,000	15,000	20,000	5,000		<i>Replacement of existing pump.</i>
55-5585-45028	POND SUPPLIES	5,000	4,300	40,000	40,000	20,000	-20,000		

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
55-5585-45030	IRRIGATION SUPPLIES	20,000	19,821	25,000	25,000	20,000	-5,000	
55-5585-45032	SAND AND TOPDRESSING	20,000	16,976	25,000	25,000	25,000	0	
55-5585-45034	GRASS AND SEED	10,000	125	15,000	15,000	15,000	0	
55-5585-45100	OFFICE SUPPLIES	0	277	0	0	0	0	
55-5585-45200	OPERATING SUPPLIES	0	4,285	0	0	0	0	
55-5585-45400	BOOKS, PUBLICATIONS & SUBSCRIP	1,000	2,685	1,000	1,000	1,000	0	
55-5585-45602	BUILDINGS	3,000	0	3,000	3,000	3,000	0	
55-5585-45606	CART PATH REPAIR	2,500	0	30,000	0	0	-30,000	
55-5585-45608	GROUNDS RENNOVATION	5,000	0	75,000	75,000	30,000	-45,000	#9 and #17 Tee Boxes.
55-5585-45610	TREES	10,000	3,317	10,000	10,000	15,000	5,000	
55-5585-49011	FLEET FUEL CHARGES	20,000	21,665	20,000	20,000	20,000	0	
55-5585-49012	FLEET REPAIR & MAINTENANCE	0	0	0	0	5,000	5,000	
55-5585-49013	FLEET PARTS AND SUPPLIES	10,000	37,595	25,000	30,000	30,000	5,000	
Total GOLF COURSE GREENS OPERATING:		944,700	1,057,889	1,205,000	1,186,900	1,167,500	-37,500	
<b>GOLF COURSE CAFE OPERATING</b>								
55-5586-40570	COST OF SALES	220,000	256,819	200,000	225,000	250,000	50,000	Increase in Food Costs.
55-5586-41101	WAGE REGULAR EMPLOYEES	143,500	122,109	125,000	125,950	129,000	4,000	Assumes 2% merit, 2.7% COLA.
55-5586-41102	TEMPORARY EMPLOYEES	175,000	189,992	100,000	155,800	125,000	25,000	
55-5586-41103	OVERTIME	500	354	500	500	500	0	
55-5586-41200	EMPLOYEE BENEFITS	104,000	108,705	75,000	102,700	86,000	11,000	Assumes 4.7% medical increase, avg 1% URS decrease.
55-5586-41201	EMPLOYEE ALLOWANCES	0	45	0	0	0	0	
55-5586-42400	ADVERTISING AND PUBLIC NOTICES	10,000	0	0	0	0	0	
55-5586-43400	TELECOMMUNICATION	1,000	1,058	0	0	0	0	
55-5586-45200	OPERATING SUPPLIES	25,000	31,940	25,000	30,000	30,000	5,000	New Oven and Replacement of Vent Hood (Potentially).
Total GOLF COURSE CAFE OPERATING:		679,000	711,021	525,500	639,950	620,500	95,000	
<b>GOLF COURSE EV CNTR OPERATING</b>								
55-5587-41101	WAGE REGULAR EMPLOYEES	0	-565	0	1,700	0	0	
55-5587-41102	TEMPORARY EMPLOYEES	37,000	37,525	35,000	79,000	35,000	0	
55-5587-41200	EMPLOYEE BENEFITS	2,840	4,111	3,000	4,000	3,000	0	
55-5587-44240	ADVERTISING AND PUBLIC NOTICES	4,000	0	0	0	0	0	
55-5587-45205	EVENTS CNTR OPERATING SUPPLIES	15,000	22,041	15,000	45,000	45,000	30,000	Linens.
Total GOLF COURSE EV CNTR OPERATING:		58,840	63,112	53,000	129,700	83,000	30,000	
<b>GOLF COURSE NON OPERATING</b>								
55-5588-47011	PRINCIPAL	105,000	105,000	105,000	105,000	110,000	5,000	
55-5588-47012	INTEREST	90,600	100,806	97,605	97,610	84,238	-13,367	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
55-5588-47013	FEES	1,000	1,000	750	825	1,000	250	
55-5588-47016	LEASE PAYMENT	65,000	50,282	65,000	50,300	50,282	-14,718	
55-5588-48200	BUILDINGS - CLUB HOUSE	32,500	552,266	0	0	75,000	75,000	
55-5588-48400	CONSTRUCTION - GROUNDS IMPROVE	583,000	74,013	0	10,500	0	0	
55-5588-48500	MACHINERY & EQUIPMENT CAPITAL	467,700	473,662	168,000	177,000	675,000	507,000	<i>Carts, Mowers (3) and Turf Tidy</i>
55-5588-49990	FUND BALANCE - CONTRIBUTION TO	0	0	239,425	0	0	-239,425	
55-5588-50000	CLOSE DEBT	0	-155,282	0	0	0	0	
55-5588-50001	CLOSE ASSET	0	-1,099,940	0	0	0	0	
Total GOLF COURSE NON OPERATING:		1,344,800	101,806	675,780	441,235	995,520	319,740	
#55 GOLF COURSE FUND Revenue Total:		4,548,600	4,110,758	4,065,430	4,305,830	5,011,000	945,570	
#55 GOLF COURSE FUND Expenditure Total:		4,548,600	3,983,959	4,065,430	4,135,025	4,632,480	567,050	
Total #55 GOLF COURSE FUND:		0	126,799	0	170,805	378,520	378,520	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
<b>#61 FLEET FUND</b>								
<b>FLEET MANAGEMENT OPERATING REV</b>								
61-1151-34900	INTERDEPARTMENTAL CHARGES	174,900	174,896	375,000	375,000	0	-375,000	
61-1151-34904	ANNUAL CAPITAL CHARGES	397,570	391,174	391,480	391,480	408,220	16,740	
Total FLEET MANAGEMENT OPERATING REV:		572,470	566,070	766,480	766,480	408,220	-358,260	
<b>FLEET MANAGEMENT NON OPERATING</b>								
61-1152-36100	INTEREST EARNINGS	24,000	38,713	24,000	20,000	15,000	-9,000	
61-1152-37200	PROCEEDS FROM BORROWING	375,000	0	344,910	344,910	0	-344,910	
61-1152-37300	GAIN ON DISPOSAL OF CAPITAL AS	24,000	9,975	15,000	15,000	15,000	0	
61-1152-37400	INSURANCE RECOVERY	0	17,169	0	0	0	0	
61-1152-37990	FUND BALANCE - USE OF	279,330	0	0	0	0	0	
Total FLEET MANAGEMENT NON OPERATING:		702,330	65,857	383,910	379,910	30,000	-353,910	
<b>FLEET MANAGEMENT OPERATING</b>								
61-1154-40120	DEPRECIATION	0	465,745	0	0	0	0	
61-1154-41101	WAGE REGULAR EMPLOYEES	190,500	192,477	202,450	191,600	225,400	22,950	Assumes 2% merit, 2.7% COLA.
61-1154-41103	OVERTIME	2,000	1,893	2,000	2,000	2,000	0	
61-1154-41105	PENSION EXPENSE	0	13,047	0	0	0	0	
61-1154-41200	EMPLOYEE BENEFITS	127,800	133,609	132,250	132,250	140,000	7,750	Assumes 4.7% medical increase, avg 1% URS decrease.
61-1154-41202	EMPLOYEE ALLOWANCES - UNIFORM	2,000	2,307	2,500	2,500	2,500	0	
61-1154-42900	TRAVEL, EDUCATION AND TRAINING	4,000	526	4,000	4,000	4,000	0	
61-1154-43400	TELECOMMUNICATION	1,500	1,624	1,500	1,500	1,500	0	
61-1154-45000	SUPPLIES AND MATERIALS	25,000	29,692	25,000	30,000	30,000	5,000	
61-1154-45200	OPERATING SUPPLIES	0	1,150	0	130	0	0	
61-1154-45603	MACHINERY AND EQUIPMENT	60,000	8,318	15,000	15,000	15,000	0	
Total FLEET MANAGEMENT OPERATING:		412,800	850,389	384,700	378,980	420,400	35,700	
<b>FLEET MANAGEMENT NON OPERATING</b>								
61-1158-47012	INTEREST	0	0	0	0	15,522	15,522	Snow Plow lease purchase.
61-1158-47016	LEASE PAYMENT	65,000	0	0	0	63,047	63,047	Snow Plow lease purchase.
61-1158-48502	VEHICLES	797,000	459,320	515,910	515,910	323,000	-192,910	Replace 3 Pub Safety and 1 Streets, add 1 new PS.
61-1158-49990	FUND BALANCE - CONTRIBUTION TO	0	0	249,780	0	0	-249,780	
61-1158-50001	CLOSE ASSET	0	459,320	0	0	0	0	
Total FLEET MANAGEMENT NON OPERATING:		862,000	918,640	765,690	515,910	401,569	-364,121	
#61 FLEET FUND Revenue Total:		1,274,800	631,927	1,150,390	1,146,390	438,220	-712,170	
#61 FLEET FUND Expenditure Total:		1,274,800	1,769,028	1,150,390	894,890	821,969	-328,421	

Account Number	Account Title	2024-25 Prior Year Budget	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated	2026-27 Department Requested	Increase/(Decr) from Current Year Budget	Budget Notes
Total #61 FLEET FUND:		<b>0</b>	-1,137,101	<b>0</b>	251,500	<b>-383,749</b>	-383,749	
Grand Revenue Total:		<b>99,360,303</b>	44,698,143	<b>98,852,277</b>	67,014,382	<b>40,568,585</b>	-98,852,277	
Grand Expenditure Total:		<b>99,360,303</b>	44,561,000	<b>94,968,972</b>	92,257,313	<b>39,676,291</b>	-94,968,972	
Grand Totals:		<b>0</b>	137,143	<b>3,883,305</b>	-25,242,931	<b>892,294</b>	-2,991,011	