



CLINTON CITY COUNCIL WORK SESSION AGENDA

2267 N 1500 W Clinton, UT 84015

April 28, 2026

This meeting may be attended electronically by one or more members.

6:00 PM WORK SESSION

1. Discussion on Budget

ADJOURN

Dated the 21st day of April, 2026
s/Lisa Titensor, Clinton City Recorder

- *Supporting documentation for this agenda is posted on the Clinton City website at www.clintoncity.com and on the Utah Public Notice Website www.utah.gov/pmn*
- *In compliance with the American with Disabilities Act, individuals needing special accommodation (including auxiliary communicative aids and service) during the meeting should notify Lisa Titensor, City Recorder, at (801) 614-0700 at least 24 hours prior to the meeting.*
- *This meeting may involve electronic communications for some members of this public body. The anchor location for the meeting shall be the Clinton City Council Chambers at 2267 N 1500 W Clinton UT 84015. Elected Officials at remote locations may be connected to the meeting electronically to participate.*
- *Notice is hereby given that by motion of the Clinton City Council, pursuant to Utah State Code Title 52, Chapter 4 sections 204 & 205, the City Council may vote to hold a closed session for any of the purposes identified in that Chapter.*
- *The order of agenda items may change to accommodate the needs of the city council, staff and/or public*

DRAFT BUDGET

Fiscal Year 2026-2027

GENERAL FUND REVENUE

ACCOUNT #: 10

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
TAXES:								
3110	Base Year Property Tax (FY26 Certified Rate)	2,891,432	3,061,290	4,058,234	4,000,000	4,400,000	2,066,400	
	Estimated Property Tax from New Growth						80,000	
	Police Operations Property Tax	-	-	-	-	-	1,160,300	
	Fire & EMS Operations Property Tax	-	-	-	-	-	873,300	
3115	Vehicle Fee	168,989	199,183	258,283	210,000	250,000	260,000	4.0%
3120	Prior Property Taxes	(621)	18,817	3,787	5,000	5,000	5,000	0.0%
3130	Sales Tax	5,335,139	5,342,927	5,393,812	5,400,000	5,200,000	5,450,000	4.8%
3140	Franchise Taxes	1,219,665	1,189,042	1,149,969	1,100,000	1,100,000	1,170,000	6.4%
3199	Total Taxes	9,614,605	9,811,260	10,864,085	10,715,000	10,955,000	11,065,000	1.0%
LICENSES AND PERMITS:								
3210	Business Licenses	65,440	66,356	75,304	60,000	80,000	78,000	-2.5%
3219	Bldg Constr Permits	284,024	237,355	228,842	300,000	550,000	385,000	-30.0%
3221	State Fees	423	411	338	600	600	600	0.0%
3222	Plan Check Fees	103,098	73,070	74,237	105,000	225,000	132,000	-41.3%
3224	Tech Fees	3,043	3,357	2,871	3,250	3,250	3,250	0.0%
3226	Code Enforcement	-	-	1,600	-	-	3,500	
3299	Total Licenses & Permits	456,028	380,548	383,191	468,850	858,850	602,350	-29.9%
INTERGOVERNMENTAL REVENUES:								
3355	Gas Sales Tax (Prop 1)	479,252	479,917	483,684	460,000	460,000	480,000	4.3%
3356	Class "C" Roads	998,474	1,058,999	1,224,438	1,000,000	1,000,000	1,275,000	27.5%
3358	State Liquor Allotment	18,782	17,222	20,409	18,000	20,000	20,000	0.0%
3362	Law Enforce Grant	3,182	22,329	4,922	2,000	2,000	2,000	0.0%
3363	EMS/Fire Grants	-	129,170	15,967	3,000	3,000	3,000	0.0%
3366	Youth Council	1,353	1,502	1,755	1,400	1,400	1,400	0.0%
3390	Misc Govt Grants	-	-	12,030	-	-	-	
3399	Total Intergovern.	1,501,042	1,709,140	1,763,205	1,484,400	1,486,400	1,781,400	19.8%
SERVICE CHARGES:								
3410	Administrative services	837,589	853,306	964,996	965,320	1,183,910	1,284,130	8.5%
3411	Admin fees-secondary wtr	81,988	82,875	84,258	80,000	80,000	84,000	5.0%
3414	Ambulance/EMT fees	369,097	458,169	486,749	350,000	500,000	580,000	16.0%
3416	Cond use permit/variance	-	765	-	180	180	-	-100.0%
3417	Zoning and subdiv fees	4,505	27,408	42,426	11,500	15,000	20,000	33.3%
3418	Inspection fees	-	-	-	100	100	-	-100.0%
3420	Sealcoat Revenues	201	1,090	704	-	-	-	
3422	Fire Protection Services	32,494	32,356	35,762	29,600	32,000	-	-100.0%
3423	Weed Control Reimburse	434	3,905	-	680	680	-	-100.0%
3424	Haz/Mat Review Fee	-	-	-	60	60	-	-100.0%
3425	Public Works Inspections	2,841	2,175	1,940	2,000	2,000	2,000	0.0%
3426	Materials-proj provisions	-	-	-	140	140	-	-100.0%
3428	Solicitor Permit	480	3,840	632	360	360	500	38.9%
3434	Bldg Re-inspect fee	5,137	1,000	118	3,000	3,000	500	-83.3%
3460	Land Rent- Com Towr	6,056	6,238	6,425	6,180	6,180	6,200	0.3%
3465	Community center rentals	15,455	23,429	22,105	10,000	12,500	22,500	80.0%
3467	Pickleball	265	-	525	-	-	-	
3471	Recreation concessions	500	1,000	1,100	1,000	1,500	1,500	0.0%
3473	Park Facilities Rental	2,184	(175)	4,845	7,000	5,000	5,000	0.0%
3474	Youth Rec programs	135,307	132,240	138,859	200,000	200,000	140,000	-30.0%
3475	Adult Rec programs	70,668	70,537	77,241	115,000	115,000	78,000	-32.2%
3476	Misc recreation revenue	(498)	5,472	11,444	1,400	1,400	5,500	292.9%
3478	Instructional Classes	14,130	13,920	15,778	20,000	20,000	15,000	-25.0%
3479	Seniors Program	3,862	3,923	4,377	2,500	2,500	4,000	60.0%
3480	Special Events	795	1,075	1,555	540	540	1,100	103.7%
3481	Sale of Cemetery Lots	23,450	30,000	38,575	22,000	22,000	35,000	59.1%
3482	Misc Cemetery Fees	130	200	400	-	-	-	
3483	Burial Fees	34,650	32,025	30,450	22,000	22,000	32,000	45.5%
3484	Niche Fee	900	3,925	2,250	2,000	2,000	2,000	0.0%
3485	Ossuary Fee	-	-	200	600	600	100	-83.3%
3486	Inscription	675	1,625	775	1,200	1,200	1,200	0.0%
3499	Total Service Charges	1,643,294	1,792,322	1,974,488	1,854,360	2,229,850	2,320,230	4.1%

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
FINES AND FORFEITURES:								
3510	Criminal/Traffic	137,413	179,009	220,054	115,000	175,000	210,000	20.0%
3599	Total Fines/Forfeitures	137,413	179,009	220,054	115,000	175,000	210,000	20.0%
MISCELLANEOUS:								
3610	Interest Earned	104,340	288,977	195,662	60,000	125,000	170,000	36.0%
3632	Other Finance Source	-	3,738	3,738	-	-	-	
3640	Sale of Assets	3,738	-	-	2,000	2,000	-	-100.0%
3648	Parking Violations	10,942	10,388	5,984	7,500	7,500	5,000	-33.3%
3650	Police-misc revenues	9,087	10,225	36,346	8,760	68,160	18,000	-73.6%
3654	Fire Misc revenues	3,835	-	2,520	-	-	-	
3664	Co.Dispatch Fees	88,003	109,974	110,544	109,200	121,000	300,000	147.9%
3666	Co. Animal Control Fees	52,216	-	-	-	-	-	
3668	Credit Card Service Fees	-	-	5,252	-	90,000	10,000	-88.9%
3670	Other Sources of Revenue	-	44,900	11,253	-	-	-	
3690	Sundry	65,358	69,863	59,642	25,000	25,000	25,000	0.0%
3698	Total Miscellaneous	337,518	538,064	430,941	212,460	438,660	528,000	20.4%
TRANSFERS/CONTRIBUTIONS/SURPLUS REVENUE								
3817	Transfer from RDA-power \$	4,750	-	-	115,000	-	-	
3832	Transfer from PARCS	5,259	2,654	-	-	-	-	
3845	Transport Impact Balance	-	-	-	104,220	-	-	
3848	Gas Sales Tax carryover	-	-	-	13,675	-	-	
3850	Class "C" roads Balance	-	-	-	171,891	-	-	
3870	Use of General Fund Balance	-	-	-	141,642	491,345	-	-100.0%
3899	Total Transfer/Contribution/Surplus	10,009	2,654	-	546,428	491,345	-	-100.0%
SPECIAL REVENUE:								
3910	Park Impact Fees	90,739	122,496	134,793	168,000	240,000	140,000	-41.7%
3913	Fire/EMS facilities fee	19,224	19,175	33,968	14,000	20,000	25,000	25.0%
3916	Police facilities fee	12,079	11,753	21,641	7,700	11,000	16,000	45.5%
3922	Transport Impact Fees	24,827	32,736	34,624	47,740	68,200	40,000	-41.3%
3930	Heritage Days-fees-donations	25,835	8,469	10,104	-	-	5,000	
3998	Total Special Revenue	172,703	194,629	235,129	237,440	339,200	226,000	-33.4%
3999	GRAND TOTAL	13,872,612	14,607,626	15,871,094	15,633,938	16,974,305	16,732,980	-1.4%

FUND: #10 - GENERAL
Department: CITY COUNCIL
Account #: 41

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
11	Salaries	52,111	56,531	59,727	59,887	61,827	62,320	0.8%
13	Employee Benefits	14,199	15,330	15,814	17,002	17,942	17,400	-3.0%
19	Total Personnel	66,310	71,860	75,541	76,889	79,769	79,720	-0.1%
OTHER OPERATING:								
21	Book, Sbscrptns, & Mmbrships	14,963	16,633	16,716	17,000	17,000	17,600	3.5%
22	Public Notices	195	830	1,126	1,800	1,800	1,800	0.0%
23	Meetings/Training	6,040	6,038	7,598	7,600	7,200	7,500	4.2%
24	Office Supplies/Postage	6,863	6,602	6,711	7,000	7,000	7,000	0.0%
25	Equip Supplies/Maint	-	-	180	500	500	500	0.0%
43	Youth Council	8,070	7,203	4,297	7,700	9,000	5,000	-44.4%
46	Council projects/sundry	5,378	2,428	3,895	5,400	5,400	4,000	-25.9%
47	Special supplies/activity	14,088	17,209	10,035	11,700	8,100	2,900	-64.2%
49	Total Other Operating	55,598	56,943	50,558	58,700	56,000	46,300	-17.3%
99	DEPT TOTAL	121,907	128,803	126,099	135,589	135,769	126,020	-7.2%

Fund: #10 - GENERAL
Department: JUDICIAL ADMINISTRATION
Account #: 42

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	Budget % Change
PERSONNEL: 1 FTE + Judge								
11	Salaries	162,952	185,864	85,044	85,228	86,667	91,180	5.2%
12	Temporary Employees	223	308	327	330	450	-	-100.0%
13	Employee Benefits	91,783	82,726	20,371	35,603	25,166	32,490	29.1%
15	Overtime	-	-	-	-	-	-	
19	Total Personnel	254,958	268,899	105,742	121,161	112,283	123,670	10.1%
OTHER OPERATING:								
23	Meetings/Training	2,144	2,396	3,752	3,800	3,800	4,400	15.8%
24	Office Supplies/Postage	799	1,688	1,361	1,370	1,050	550	-47.6%
25	Equipment/Maint	266	409	314	900	1,000	-	-100.0%
30	Credit Card Transaction Fees	-	-	-	-	-	3,600	
31	Warrant Services	2,734	-	-	-	-	-	
34	Witness Fees	781	2,249	1,115	1,800	1,800	1,000	-44.4%
37	Professional Service	11,256	24,810	23,114	29,000	29,000	3,200	-89.0%
49	Total Other Operating	17,979	31,553	29,655	36,870	36,650	12,750	-65.2%
59	Total Operating	272,938	300,451	135,398	158,031	148,933	136,420	-8.4%
CAPITAL:								
74	Equipment	-	190	-	-	-	-	
79	Total Capital	-	190	-	-	-	-	
99	DEPT TOTAL	272,938	300,641	135,398	158,031	148,933	136,420	-8.4%

FUND: #10 - GENERAL
DEPARTMENT: CITY TREASURER
ACCOUNT #: 46

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	Budget % Change
PERSONNEL: 3.75 FTEs								
11	Salaries	293,051	320,777	352,580	353,220	398,653	368,450	-7.6%
13	Employee Benefits	154,057	144,007	161,373	164,726	185,341	148,040	-20.1%
19	Total Personnel	447,108	464,784	513,954	517,946	583,994	516,490	-11.6%
OTHER OPERATING:								
21	Book, Subscriptions, & Memberships	-	-	648	650	2,085	2,285	9.6%
23	Meeting/Training	471	1,255	1,399	1,475	4,750	5,050	6.3%
24	Office Supplies/Postage	59,001	51,113	61,830	61,850	61,835	57,150	-7.6%
25	Equip, Supplies, & Maint	17,636	18,594	23,518	20,520	26,970	6,100	-77.4%
26	Bldg & Grounds	-	95	11	20	400	-	-100.0%
30	Credit Card Transaction Fees	70,413	82,903	95,790	95,800	90,000	115,900	28.8%
33	Bank analysis/interest	3,682	3,109	2,729	2,750	3,000	3,000	0.0%
37	Professional Services	-	-	-	-	-	35,000	
49	Total Other Operating	151,204	157,069	185,925	183,065	189,040	224,485	18.8%
59	Total Operating	598,312	621,853	699,879	701,011	773,034	740,975	-4.1%
CAPITAL:								
74	Equipment	1,495	2,296	1,659	1,660	-	500	
79	Total Capital	1,495	2,296	1,659	1,660	-	500	
99	DEPT TOTAL	599,807	624,148	701,538	702,671	773,034	741,475	-4.1%

FUND: #10 - GENERAL
DEPARTMENT: Human Resources
ACCOUNT #: 47

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 1 FTE								
11	Salaries		-	-	-	-	76,950	
13	Employee Benefits	-	-	-	-	-	39,830	
	Other One-Time Payments						30,000	
15	Retirement Payouts	-	-	-	-	-	33,000	
19	Total Personnel						179,780	
OTHER OPERATING:								
21	Book, Sbscrptns, & Mmbrshp	-	-	-	-	-	1,500	
23	Meeting/Training	-	-	-	-	-	2,500	
24	Office Supplies/Postage	-	-	-	-	-	250	
37	Professional Services	-	-	-	-	-	49,500	
50	Testing (Drug/Alcohol)	-	-	-	-	-	11,300	
46	Sundry, Misc Services	-	-	-	-	-	18,500	
47	Activities, Employee Appreciation and Recognition	-	-	-	-	-	11,200	
49	Total Other Operating	-	-	-	-	-	94,750	
59	Total Operating						274,530	
CAPITAL:								
74	Equipment	-	-	-	-	-	-	
79	Total Capital	-	-	-	-	-	-	
99	DEPT TOTAL						274,530	

FUND: #10-GENERAL
DEPARTMENT: CITY MANAGER
ACCOUNT #: 48

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 4 FTEs								
11	Salaries	235,683	236,153	329,045	329,632	408,985	393,550	-3.8%
12	Temporary Employees	-	-	713	720	-	-	
13	Employee Benefits	118,477	113,954	160,433	163,684	201,838	179,810	-10.9%
16	Car Allowance	6,000	3,675	-	-	-	-	
19	Total Personnel	360,160	353,782	490,190	494,036	610,823	573,360	-6.1%
OTHER OPERATING:								
21	Books, Sub & Mmbrship	1,633	2,177	3,122	3,130	3,400	2,720	-20.0%
22	Public Notices	-	-	166	180	480	480	0.0%
23	Meetings/Training	3,365	8,380	13,835	13,880	10,780	12,280	13.9%
24	Office Supplies/Postage	403	5,530	427	430	480	240	-50.0%
25	Equipment Supplies/Maint	-	-	771	771	680	680	0.0%
35	Motor Pool (operating)	-	-	-	-	-	4,055	
36	Motor Pool (replacement)	-	-	-	-	-	6,250	
37	Professional/Tech	-	-	1,287	1,300	2,600	-	-100.0%
46	City Manager Sundry	-	-	14,936	14,909	30,600	15,600	-49.0%
49	Total Other Operating	5,402	16,086	34,543	34,600	49,020	42,305	-13.7%
59	Total Operating	365,562	369,868	524,734	528,636	659,843	615,665	-6.7%
CAPITAL:								
74	Equipment	-	7,188	-	-	-	1,500	
79	Total Capital	-	7,188	-	-	-	1,500	
99	DEPT TOTAL	365,562	377,056	524,734	528,636	659,843	617,165	-6.5%

FUND: #10-GENERAL
DEPT: PROFESSIONAL /TECHNICAL/OTHER
ACCT #: 49

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
32	Engineering Services	25,199	50,100	59,015	59,100	47,000	80,000	70.2%
33	Legal Services	3,480	14,297	59,165	59,200	40,000	45,000	12.5%
34	Audit Services	48,950	32,600	35,230	35,230	36,000	51,000	41.7%
35	Court Legal Services	30,740	35,021	31,571	36,000	39,800	41,608	4.5%
37	Professional Services	98,284	115,908	161,034	162,500	114,500	17,250	-84.9%
38	Dispatch Service	184,787	111,368	117,258	118,000	121,000	300,000	147.9%
41	INS (liabty/property)	99,987	102,288	116,279	116,279	122,100	155,000	26.9%
43	Surviving Spouse Ins Fund	3,900	-	8,100	8,300	4,305	4,300	-0.1%
47	Street light (pwr/maint)	56,231	54,671	-	18,600	60,000	-	-100.0%
48	Unemployment	101	-	-	2,850	2,850	2,850	0.0%
50	Testing (drug/alcohol)	2,683	2,885	5,760	6,000	6,000	-	-100.0%
51	Animal Control	64,146	-	-	-	-	-	-
53	Yard Clean-up	1,280	1,275	-	3,500	3,500	-	-100.0%
54	Emerg mgt Services	-	6,199	46,134	46,134	50,000	-	-100.0%
57	Retire payout-sick/vac	-	50,000	-	-	-	-	-
58	Education Assistance	6,262	35	3,114	10,000	-	-	-
59	Spec Prescription reimburs	-	-	-	600	600	-	-100.0%
99	DEPT TOTAL	626,029	576,646	642,660	682,293	647,655	697,008	7.6%

FUND: #10-GENERAL
 DEPARTMENT: ELECTIONS
 ACCOUNT #: 50

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
11	Salaries	-	-	-	-	-	-	-
13	Employee Benefits	-	45	-	-	-	-	-
19	Total Personnel	-	45	-	-	-	-	-
OTHER OPERATING:								
22	Public Notices	-	-	-	-	600	-	-
24	Office Supplies/Postage	-	-	-	-	-	-	-
37	Professional Services	-	24,419	-	-	40,000	-	-
59	Total Other Operating	-	24,419	-	-	40,600	-	-
CAPITAL:								
74	Equipment	-	-	-	-	-	-	-
79	Total Capital	-	-	-	-	-	-	-
99	DEPT TOTAL	-	24,464	-	-	40,600	-	-

FUND: #10-GENERAL								
DEPARTMENT: CITY BUILDING								
ACCOUNT #: 51								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: .75 FTE								
11	Salaries	-	-	-	6,259	39,520	49,840	26.1%
13	Benefits	-	-	-	1,790	12,061	4,710	-61.0%
14	Uniforms	-	-	-	-	-	-	
19	Total Personnel	-	-	-	8,049	51,581	54,550	
OTHER OPERATING:								
24	Office Supplies/Postage	-	-	-	-	-	12,565	
25	Equip Supplies/Maint	26,011	27,711	35,809	36,890	37,890	59,475	57.0%
26	Bldg & Grnds Supplies	2,124	2,711	4,719	6,135	6,135	254,615	4050.2%
27	Electric Utility	61,255	61,491	71,151	71,200	76,000	76,000	0.0%
28	Gas Utility	34,999	32,067	21,585	22,000	22,000	22,000	0.0%
32	Telephone	64,251	86,609	87,344	87,500	90,650	90,650	0.0%
37	Professional Services	21,128	23,082	23,670	23,670	23,500	23,900	1.7%
49	Total Other Operating	209,768	233,671	244,278	247,395	256,175	539,205	110.5%
CAPITAL:								
72	Building	-	-	25,574	25,574	27,000	350,000	1196.3%
73	Improvements not Building	-	8,914	-	-	-	-	
79	Total Capital	-	8,914	25,574	25,574	27,000	350,000	
99	DEPT TOTAL	209,768	242,585	269,852	281,018	334,756	943,755	181.9%

FUND: #10-GENERAL
DEPARTMENT: COMMUNITY DEVELOPMENT
ACCOUNT #: 52

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 7.38 FTEs								
11	Salaries	301,456	329,891	365,911	366,554	419,173	569,380	35.8%
12	Temporary Employees	-	-	21,645	21,650	-	-	
13	Employee Benefits	174,715	177,558	172,622	176,279	185,059	258,620	39.8%
15	Overtime	-	145	169	200	1,000	1,000	0.0%
19	Total Personnel	476,170	507,594	560,346	564,683 4,337	605,232	829,000	37.0%
OTHER OPERATING:								
21	Book, Sbsrptn, & Mmbrship	4,652	2,371	1,470	1,500	5,860	6,453	10.1%
22	Public Notices	-	970	-	60	1,000	1,000	0.0%
23	Meeting/Training	6,312	7,902	9,851	9,900	20,980	22,330	6.4%
24	Office Supplies/Postage	2,002	1,509	1,401	1,410	2,700	-	-100.0%
25	Equip Supplies/Maint	4,413	6,649	6,478	6,500	9,830	7,480	-23.9%
35	Motor Pool (operating)	5,968	6,717	6,985	6,995	7,063	11,891	68.4%
36	Motor Pool (replacement)	9,768	4,568	-	-	-	4,200	
37	Professional Service	14,832	8,185	47,823	47,825	19,300	21,400	10.9%
49	Total Other Operating	47,947	38,870	74,009	74,190	66,733	74,754	12.0%
59	Total Operating	524,117	546,464	634,356	638,873	671,965	903,754	34.5%
CAPITAL:								
74	Equipment	-	-	3,782	3,785	1,500	-	-100.0%
79	Total Capital	-	-	3,782	3,785	1,500	-	-100.0%
99	DEPT TOTAL	524,117	546,464	638,137	642,658	673,465	903,754	34.2%

FUND: #10-GENERAL								
DEPARTMENT: POLICE								
ACCOUNT#: 54								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 26.5 FTEs								
11	Salaries	1,784,549	1,988,144	2,142,136	2,159,014	2,207,510	2,421,740	9.7%
12	Temporary Employees	403	-	-	-	-	-	
13	Employee Benefits	1,204,064	1,228,965	1,216,649	1,397,618	1,226,590	1,245,460	1.5%
14	Uniform Allowance	32,099	25,858	32,139	38,000	38,000	38,000	0.0%
15	Overtime	76,708	135,285	48,029	119,500	95,532	45,000	-52.9%
16	Differential Pay	-	-	-	20,800	35,040	25,000	-28.7%
19	Total Personnel	3,097,823	3,378,252	3,438,953	3,734,932	3,602,672	3,775,200	4.8%
OTHER OPERATING:								
21	Books,bscrptn&mbrship	32,562	46,586	75,643	71,200	73,416	85,774	16.8%
23	Meetings/Training	28,952	25,712	32,448	38,750	40,850	52,700	29.0%
24	Office supplies/postage	17,724	9,307	10,830	13,000	19,700	11,500	-41.6%
25	Equip/Supplies	20,380	34,398	11,803	19,597	29,700	28,100	-5.4%
26	Bldg/grnds serv/supply	22,327	10,206	17,803	26,861	34,800	-	-100.0%
35	Motor Pool (oper.)	135,988	135,988	151,921	152,136	153,607	145,014	-5.6%
36	Motor Pool (replacement)	157,691	171,191	192,311	192,411	171,860	168,244	-2.1%
37	Professional Services	-	-	-	-	-	25,250	
43	Neighborhood Programs	4,648	2,947	6,449	7,440	6,000	6,000	0.0%
45	Spec Dept. Supplies	47,525	48,271	61,994	69,011	52,550	53,100	1.0%
49	Total Other Operating	467,796	484,606	561,202	590,406	582,483	575,682	-1.2%
59	Total Operating	3,565,619	3,862,858	4,000,155	4,325,338	4,185,155	4,350,882	4.0%
CAPITAL EXPENSES:								
74	Equipment	84,568	91,018	84,550	85,200	57,483	87,000	51.3%
79	Total Capital	84,568	91,018	84,550	85,200	57,483	87,000	51.3%
99	DEPT TOTAL	3,650,187	3,953,876	4,084,705	4,410,538	4,242,638	4,437,882	4.6%

FUND: #10-GENERAL								
DEPARTMENT: CROSSING GUARDS								
ACCOUNT #: 58								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 16 Crossing Guards								
11	Salaries	55,556	68,402	74,294	74,781	70,000	89,524	27.9%
13	Benefits	5,104	6,154	5,816	6,600	7,700	8,057	4.6%
19	Total Personnel	60,660	74,557	80,109	81,381	77,700	97,581	25.6%
OTHER OPERATING:								
27	Electric Utility	-	-	-	1,100	1,100	-	-100.0%
48	Spec Public Safety Supl	853	1,008	489	1,000	1,000	1,000	0.0%
49	Total Other Operating	853	1,008	489	2,100	2,100	1,000	-52.4%
99	DEPT TOTAL	61,513	75,564	80,598	83,481	79,800	98,581	23.5%

FUND: GENERAL								
DEPARTMENT: DUI PATROL								
ACCOUNT #: 59								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 25-26 PROPOSED	% Change
OTHER OPERATING:								
21	Books/Memberships	-	7,016	7,079	7,100	8,000	8,000	0.0%
49	Total Other Operating	-	7,016	7,079	7,100	8,000	8,000	0.0%
59	Total Operating	-	7,016	7,079	6,000	8,000	8,000	0.0%
CAPITAL:								
74	Equipment	15,472	10,319	10,730	10,900	12,000	12,000	0.0%
79	Total Capital	15,472	10,319	10,730	10,900	12,000	12,000	0.0%
99	DEPT TOTAL	15,472	17,335	17,809	18,000	20,000	20,000	0.0%

FUND: #10-GENERAL

DEPARTMENT: FIRE

ACCOUNT #: 55

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 21 FTEs								
11	Salaries	562,251	692,089	697,114	702,697	1,788,116	1,697,100	-5.1%
12	Temporary Employees	184,492	134,188	286,326	287,000	-	200,620	
13	Employee Benefits	399,141	395,908	393,029	403,925	784,537	812,710	3.6%
14	Uniform Allowance	12,144	11,763	20,414	20,700	39,600	31,600	-20.2%
15	Overtime	110,438	151,923	106,176	106,500	151,250	151,000	-0.2%
19	Total Personnel	1,268,465	1,385,872	1,503,060	1,520,822	2,763,503	2,893,030	4.7%
OTHER OPERATING:								
21	Books,bscrptn&mbrshp	2,647	3,935	4,398	5,000	5,895	5,860	-0.6%
23	Meetings/Training	6,512	6,808	22,018	22,300	44,200	29,200	-33.9%
24	Office supplies/postage	1,268	1,472	1,805	2,100	2,600	2,600	0.0%
25	Equip Supplies/Maint	44,022	50,802	51,280	52,000	62,060	61,490	-0.9%
26	Bldg&grnds supply/maint	14,277	8,787	35,172	35,750	27,300	-	-100.0%
35	Motor Pool (operating)	30,088	33,864	35,213	35,263	35,604	127,366	257.7%
36	Motor Pool (replacement)	57,615	57,615	57,615	57,615	28,640	250,489	774.6%
37	Professional/Tech	-	25,055	34,410	34,470	28,000	32,600	16.4%
48	Spec Dept. Supplies	6,666	4,691	16,767	17,300	14,600	16,600	13.7%
49	Total Other Operating	163,095	193,028	258,678	261,798	248,899	526,205	111.4%
59	Total Operating	1,431,560	1,578,900	1,761,738	1,782,620	3,012,402	3,419,235	13.5%
CAPITAL:								
74	Equip	225,633	152,779	99,273	100,720	42,435	59,650	40.6%
79	Total Capital	225,633	152,779	99,273	100,720	42,435	59,650	40.6%
99	DEPT TOTAL	1,657,193	1,731,679	1,861,010	1,883,340	3,054,837	3,478,885	13.9%

FUND: #10-GENERAL								
DEPARTMENT: EMERGENCY MEDICAL SERVICES (EMS)								
ACCOUNT #: 56								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
11	Salaries	140,208	173,483	174,279	183,174	-	-	
12	Temporary Employees	45,323	33,547	71,582	75,000	-	-	
13	Employee Benefits	98,976	98,018	98,412	102,481	-	-	
14	Uniform Allowance	3,025	3,469	4,456	4,550	-	-	
15	Overtime	25,866	37,981	26,544	27,061	-	-	
19	Total Personnel	313,398	346,497	375,273	392,266	-	-	
OTHER OPERATING:								
21	Books,sbscrptn&mbrship	-	-	-	300	300	1,865	521.7%
23	Meetings/Training	6,063	9,197	6,976	9,100	15,600	22,075	41.5%
24	Office supplies/postage	820	793	798	800	800	800	0.0%
25	Equip Supplies/Maint	4,261	2,739	4,075	6,921	12,100	19,150	58.3%
26	Bldg&grnds supply/maint	1,355	1,306	1,839	1,850	1,850	-	-100.0%
30	Collection Fees to Iris	27,350	28,352	16,269	16,680	-	-	
31	Prof service (paramedic)	3,048	2,534	636	3,000	3,000	-	-100.0%
32	Medicaid Payback	19,837	19,302	25,110	25,500	25,000	35,000	40.0%
33	Zion's Lockbox bank fees	3,509	3,841	4,059	4,300	3,300	3,300	0.0%
35	Motor Pool (operating)	35,799	40,291	41,897	41,956	42,362	25,801	-39.1%
36	Motor Pool (replacement)	-	12,894	12,894	12,894	12,830	46,685	263.9%
37	Professional/Control Physician	10,000	10,000	10,000	10,000	10,000	23,800	138.0%
39	Medical Supp/Equip	21,329	24,877	21,582	21,650	32,650	40,400	23.7%
48	Spec Dept. Supplies	1,600	1,549	1,459	1,600	3,600	3,600	0.0%
49	Total Other Operating	134,971	157,676	147,592	156,551	163,392	222,476	36.2%
59	Total Operating	448,369	504,173	522,865	548,817	163,392	222,476	36.2%
CAPITAL:								
74	Equipment	1,037	13,202	9,307	10,900	-	28,900	
79	Total Capital	1,037	13,202	9,307	10,900	-	28,900	
DEPT TOTAL		449,406	517,375	532,172	559,717	163,392	251,376	53.8%

FUND: #10-GENERAL								
DEPARTMENT: PARAMEDICS								
ACCOUNT #: 57								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
11	Salaries	368,053	307,909	385,837	406,230	-	-	
12	Temporary Employees	37,407	116,440	5,030	11,155	-	-	
13	Employee Benefits	204,065	167,859	190,732	202,719	-	-	
14	Uniform Allowance	4,250	4,491	5,846	6,000	-	-	
15	Overtime	63,390	76,573	44,966	46,175	-	-	
19	Total Personnel	677,164	673,273	632,410	672,279	-	-	
OTHER OPERATING:								
21	Books,sbscrptn&mbrship	265	-	-	1,865	1,865	-	
23	Meetings/Training	528	16,409	8,619	13,475	18,975	-	
25	Equip Supplies/Maint	1,253	757	713	1,275	1,350	-	
35	Motor Pool (operating)	21,491	24,189	25,152	25,188	25,432	-	
36	Motor Pool (replacement)	13,225	13,225	13,225	13,225	13,225	-	
39	Medical Supp/Equip	9,951	9,951	10,000	10,000	10,000	-	
48	Spec Dept. Supplies	-	-	-	-	-	-	
49	Total Other Operating	46,713	64,531	57,709	65,028	70,847	-	
59	Total Operating	723,876	737,803	690,119	737,307	70,847	-	
CAPITAL:								
74	Equipment	7,397	22,358	-	-	-	-	
79	Total Capital	7,397	22,358	-	-	-	-	
DEPT TOTAL		731,273	760,162	690,119	737,307	70,847	-	

FUND:#10-GENERAL
DEPARTMENT: PUBLIC WORKS
ACCOUNT#: 60

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 2 FTEs								
11	Salaries	98,297	108,144	107,562	108,051	110,201	93,160	-15.5%
12	Temporary Employees	13,687	7,872	9,922	12,000	20,000	1,110	-94.5%
13	Employee Benefits	62,933	64,470	56,141	60,076	67,465	41,570	-38.4%
14	Uniforms	5,125	8,977	8,552	9,000	9,000	7,700	-14.4%
15	Overtime	1,932	5,917	2,448	2,500	2,900	860	-70.3%
16	St.Light Temp/OT	3,772	2,844	1,074	3,000	3,000	-	-100.0%
19	Total Personnel	185,747	198,225	185,698	194,627	212,566	144,400	-32.1%
OTHER OPERATING:								
23	Meeting/Training	2,237	3,651	4,772	4,850	7,600	7,600	0.0%
24	Office Supplies/Postage	2,934	3,946	3,755	4,100	7,100	7,100	0.0%
25	Equip Supplies/Maint	50,618	45,968	46,004	48,800	50,100	21,100	-57.9%
26	Bldg & Grnds Sply/Maint	7,407	15,007	8,088	11,800	26,800	1,000	-96.3%
27	Utilities	-	-	57,768	60,000	-	-	
35	Motor Pool (oper)	23,763	26,746	27,811	27,811	28,120	19,783	-29.6%
36	Motor Pool (replacement)	18,586	10,786	10,566	10,566	3,776	11,180	196.1%
46	PPE	2,595	3,030	3,678	3,800	3,600	3,600	0.0%
48	Safety Supply	95	-	-	-	-	-	
55	St.Light Maint Supplies	54,878	51,979	10,949	3,500	48,500	-	-100.0%
56	St.Light Install Supplies	-	-	-	-	-	-	
49	Total Other Operating	163,113	161,113	173,391	175,227	175,596	71,363	-59.4%
59	Total Operating	348,860	359,337	359,089	369,854	388,162	215,763	-44.4%
CAPITAL:								
74	Equipment	6,387	-	103,370	106,800	-	-	
79	Total Capital	6,387	-	103,370	106,800	-	-	
99	DEPT TOTAL	355,247	359,337	462,459	476,654	388,162	215,763	-44.4%

FUND: #10-GENERAL
DEPARTMENT: STREETS AND ROADS
ACCOUNT #: 61

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 5 FTEs								
11	Salaries & wages	248,548	274,206	264,081	301,832	335,587	353,270	5.3%
12	Temporary employees	10,644	10,512	15,319	24,000	24,000	39,530	64.7%
13	Employee Benefits	158,566	163,146	149,248	166,368	189,645	181,720	-4.2%
15	Overtime	17,271	12,139	10,469	16,200	16,800	19,290	14.8%
19	Total Personnel	435,028	460,003	439,118	508,400	566,032	593,810	4.9%
OTHER OPERATING:								
23	Training/meetings	2,477	2,629	5,353	5,400	4,800	7,300	52.1%
25	Equipment Maint	9,433	4,954	2,593	9,800	9,800	9,800	0.0%
35	Motor Pool (oper)	82,711	93,091	96,801	96,938	97,875	100,143	2.3%
36	Motor Pool (replacement)	40,409	40,409	45,699	45,699	47,196	43,021	-8.8%
37	Professional Services	-	-	-	-	-	40,000	
41	Street Signs	13,230	20,554	17,113	17,500	27,500	42,500	54.5%
43	Slurry Seal/Crack seal	63,043	100,000	349,431	350,000	-	-	
45	Street Materials/Maint	182,850	195,841	211,070	224,600	304,600	249,600	-18.1%
47	Street Light Power	-	-	-	-	-	60,000	
55	St. Light Maint Supplies	-	-	-	-	-	48,500	
49	Total Other Operating	394,153	457,479	728,060	749,937	491,771	600,864	22.2%
59	Total Operating	829,181	917,482	1,167,178	1,258,337	1,057,803	1,194,674	12.9%
CAPITAL:								
72	Impact Fee Improv	172,424	-	-	50,000	50,000	40,000	-20.0%
73	Improvements	-	-	14,749	20,000	20,000	20,000	0.0%
74	Equipment	122,680	3,000	-	-	-	80,000	
79	Total Capital	295,104	3,000	14,749	70,000	70,000	140,000	100.0%
TRANSFERS:								
81	To Capital Improvements Fund #38 (Slurry Seal)	-	271,891	-	-	350,000	350,000	0.0%
89	Total Transfers	-	271,891	-	-	350,000	350,000	0.0%
99	DEPT TOTAL	1,124,286	1,192,373	1,181,927	1,328,337	1,477,803	1,684,674	14.0%

FUND: GENERAL								
DEPARTMENT: PARKS								
ACCOUNT #: 64								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 6 FTEs								
11	Salaries	181,036	195,993	205,362	205,848	208,516	256,780	23.1%
12	Temporary Employees	72,535	67,817	74,358	74,360	71,000	66,090	-6.9%
13	Employee Benefits	110,647	105,478	110,217	112,992	123,834	135,400	9.3%
15	Overtime	7,230	12,548	12,636	12,700	15,000	17,360	15.7%
19	Total Personnel	371,448	381,835	402,574	405,900	418,350	475,630	13.7%
OTHER OPERATING:								
21	Books, subscrip & member	414	150	520	550	800	1,700	112.5%
23	Meetings & training	4,063	4,570	5,180	5,200	6,500	10,850	66.9%
24	Office supply/postage	343	331	-	80	480	480	0.0%
25	Equipment Maintenance	5,491	3,976	8,702	8,800	14,500	14,775	1.9%
26	Bldg & grounds supply/maintenance	143,130	148,718	170,253	170,309	156,259	-	-100.0%
27	Elec Utility-shed/restrm	6,812	7,151	8,759	8,800	9,000	10,000	11.1%
29	Secondary/Park Water	12,300	28,700	30,725	30,749	28,700	32,000	11.5%
35	Motor Pool (oper)	52,193	58,744	61,084	61,091	61,762	118,880	92.5%
36	Motor Pool (replacement)	34,161	36,111	48,071	48,072	37,757	60,117	59.2%
37	Professional Services	-	-	-	-	-	38,140	
51	Culinary Water Use	7,900	-	-	-	20,000	64,000	220.0%
59	Total Other Operating	266,806	288,451	333,293	333,651	335,758	350,942	4.5%
69	Total Operating	638,255	670,286	735,867	739,551	754,108	826,572	9.6%
CAPITAL:								
73	Improvements	17,969	24,653	17,905	17,920	57,000	40,000	-29.8%
74	Equipment	-	-	-	-	25,000	13,000	-48.0%
76	Engineering	-	187	-	-	300	1,500	400.0%
79	Total Capital	17,969	24,840	17,905	17,920	82,300	54,500	-33.8%
TRANSFERS								
	To Capital Improvement Fund (Slurry Seal)						25,000	
99	DEPT TOTAL	656,224	695,126	753,772	757,471	836,408	906,072	8.3%

FUND: #10-GENERAL

DEPARTMENT: CEMETERY

ACCOUNT #: 66

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
11	Salaries	27,053	31,614	35,093	37,648	33,346	41,300	23.9%
12	Temporary employees	-	-	1,058	2,250	6,400	10,830	69.2%
13	Employee Benefits	16,388	17,262	19,766	20,227	19,842	21,700	9.4%
15	Overtime	2,712	2,082	2,758	2,800	2,500	2,840	13.6%
19	Total Personnel	46,153	50,958	58,675	62,925	62,088	76,670	23.5%
OTHER OPERATING:								
24	Office supply/postage	79	41	84	600	600	600	0.0%
25	Equip supply/maint	5,182	4,286	2,069	4,450	4,450	4,800	7.9%
26	Bldg & grnds sply/maint	6,989	6,698	5,022	6,200	6,200	6,700	8.1%
27	Electric Utility	450	439	389	390	340	500	47.1%
28	Inscriptions	-	785	1,835	1,850	900	2,000	122.2%
35	Motor Pool (oper)	9,456	10,643	11,067	11,083	11,190	8,880	-20.6%
36	Motor Pool (replacement)	7,911	7,911	9,411	9,411	9,439	751	-92.0%
51	Culinary Water Usage	-	-	-	-	-	17,000	
49	Total Other Operating	30,066	30,803	29,877	33,984	33,119	41,231	24.5%
59	Total Operating	76,219	81,761	88,552	96,909	95,207	117,901	23.8%
CAPITAL:								
73	Imprvmt not bldg	10,193	2,875	-	12,000	12,000	9,000	-25.0%
74	Equipment							
79	Total Capital	10,193	2,875	-	12,000	12,000	9,000	-25.0%
99	DEPT TOTAL	86,412	84,636	88,552	108,909	107,207	126,901	18.4%

FUND:#10 - GENERAL
DEPARTMENT: RECREATION ADMIN.
ACCOUNT #: 68

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 6 FTEs								
11	Salaries	269,184	297,924	355,946	356,791	361,713	411,360	13.7%
12	Temporary employees	4,954	8,959	11,562	18,000	18,000	13,000	-27.8%
13	Benefits	118,564	140,598	146,818	163,187	168,354	161,510	-4.1%
14	Uniforms	-	982	506	1,000	1,500	1,500	0.0%
15	Overtime	-	181	-	4,000	4,000	1,600	-60.0%
19	Total Personnel	392,702	448,644	514,831	542,978	553,567	588,970	6.4%

OTHER OPERATING:								
21	Books, sbscrptns, & mmbrrshp	3,208	3,036	3,796	7,930	8,180	8,224	0.5%
22	Public notices	1,257	437	1,745	6,200	6,200	3,100	-50.0%
23	Meetings/training	3,360	5,283	5,410	13,300	15,070	14,470	-4.0%
24	Office spply/postage	2,909	4,497	3,700	5,600	5,600	5,000	-10.7%
25	Equip spply/maint	2,633	1,003	1,169	6,000	4,800	4,300	-10.4%
26	Bldg & Grnds spply/maint	21,810	9,459	10,036	26,700	18,700	-	-100.0%
30	Credit Card Transaction fees	4,335	4,397	4,459	4,500	5,100	5,100	0.0%
35	Motor Pool (oper)	6,079	6,842	7,115	7,125	7,194	11,264	56.6%
36	Motor Pool (replacement)	-	-	-	-	-	6,450	-
37	Professional/Tech	1,295	552	-	1,600	2,500	-	-100.0%
40	Community Center	783	7,262	24,615	38,275	30,874	7,228	-76.6%
47	Parks & Facilities	9,099	21,340	4,205	5,500	20,300	8,450	-58.4%
53	Hardship Assistance	-	65	-	500	500	500	0.0%
49	Total Other Operating	56,768	64,173	66,249	123,230	125,018	74,086	-40.7%
59	Total Operating	449,469	512,817	581,080	666,208	678,585	663,056	-2.3%

CAPITAL:								
74	Equipment	-	-	-	-	20,000	-	-100.0%
79	Total Capital	-	-	-	-	20,000	-	-100.0%
99	DEPT TOTAL	449,469	512,817	581,080	666,208	698,585	663,056	-5.1%

FUND:#10 - GENERAL
DEPARTMENT: RECREATION PROGRAMS
ACCOUNT #: 69

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
12	Temporary employees	-	-	-	-	136,380	117,650	-13.7%
13	Employee Benefits	8,017	7,607	8,418	13,000	20,457	10,589	-48.2%
19	Total Personnel	8,017	7,607	8,418	13,000	156,837	128,239	-18.2%

OTHER OPERATING:								
27	Electric Utility	31,391	35,010	38,288	32,000	38,200	45,000	17.8%
28	Gas Utility	2,048	2,066	905	2,500	2,500	2,500	0.0%
61	Concessions	2,628	312	3,150	3,250	3,250	3,250	0.0%
62	Adult Sports	53,766	55,837	56,453	102,325	90,975	65,500	-28.0%
63	Youth Sports	153,976	134,717	157,567	180,200	93,000	83,200	-10.5%
64	Instructional Classes	9,342	9,416	7,438	22,150	11,650	8,550	-26.6%
65	Pickleball	1,169	1,015	-	6,300	3,400	3,400	0.0%
66	Spec. Events/Activities	28,332	31,495	31,907	47,700	44,900	42,300	-5.8%
69	Total Programs	282,652	269,868	295,707	396,425	287,875	253,700	-11.9%

CAPITAL:								
74	Equipment	-	-	-	-	-	10,000	-
79	Total Capital	-	-	-	-	-	10,000	-
99	DEPT TOTAL	290,669	277,476	304,125	409,425	444,712	391,939	-11.9%
TOTAL RECREATION		740,138	790,292	885,206	1,075,633	1,143,297	1,054,995	-7.7%

FUND:#10 - GENERAL

DEPARTMENT: IT

ACCOUNT #: 70

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 1 FTE								
11	Salaries	-	-	-	-	-	69,110	
13	Employee Benefits	-	-	-	-	-	32,790	
19	Total Personnel	-	-	-	-	-	101,900	
OTHER OPERATING:								
21	Books, sbscrptns, & mmbrrshp	-	-	-	-	-	550	
23	Meetings/Trainings	-	-	-	-	-	1,000	
25	Equipment Supplies and Maintenance	-	-	-	-	-	4,700	
37	Professional Services	-	-	-	-	-	78,600	
69	Total Other Operating	-	-	-	-	-	84,850	
69	Total Operating	-	-	-	-	-	186,750	
CAPITAL:								
74	Equipment	-	-	-	-	-	135,700	
79	Total Capital	-	-	-	-	-	135,700	
99	DEPT TOTAL	-	-	-	-	-	322,450	

FUND:#10 - GENERAL
DEPARTMENT: HERITAGE DAYS CELEBRATION
ACCOUNT #: 71

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
OTHER OPERATING:								
11	Salary	8,687	8,069	8,254	9,188	22,900	11,000	-52.0%
12	Temporary Employees	-	-	-	-	-	7,750	
13	Benefits	4,618	2,294	4,171	4,618	4,618	4,688	1.5%
41	Advertising	7,151	3,454	3,634	8,200	8,200	5,500	-32.9%
63	Sound System/stage	28,231	15,214	15,230	17,300	17,300	18,300	5.8%
64	Booths setup/entertain	49,946	52,766	51,224	60,320	59,400	61,000	2.7%
65	Fireworks	41,000	20,500	21,115	21,150	21,500	25,100	16.7%
66	Miscellaneous Activities	38,482	15,894	13,712	31,150	27,300	22,000	-19.4%
69	Total Activities	178,115	118,190	117,339	151,926	161,218	155,338	-3.6%
99	DEPT TOTAL	178,115	118,190	117,339	151,926	161,218	155,338	-3.6%

FUND:#10 - GENERAL

DEPARTMENT: TRANSFERS

ACCOUNT #: 80

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	FY 26-27 PROPOSED	% Change
TRANSFERS:								
16	Trans to Fire Stat Add							
13	Trans to Housing Fund							
15	Trans to PerpetualCare							
18	Trans to Motor Pool							
18	Trans to Motor Pool							
20	Trans-Parks Projects \$	65,000	-	-	-	-	-	
21	Trans to Parks Projects Fund # 34 (Park Impact Fees)	90,739	122,496	134,793	150,000	240,000	140,000	-6.7%
22	Trans to Cap Impr Fund #38 (Property Tax for Roads)	544,640	544,640	544,640	544,640	544,640	544,640	0.0%
22	Trans to Cap Impr Fund #38 (Gas Sales Tax for Roads)	545,613	379,570	-	460,000	460,000	480,000	4.3%
23	Trans to Storm Drain							
24	Transfer to CDBG							
25	Trans Prop Tax to #38 Cap Impr Prjs (Roads)							
25	Trans to Cap Impr Fund #38 (1x Transfer)	-	-	-	-	500,000	-	
26	Trans to #47 2300N prj	-	-	-	-	-	-	
99	DEPT TOTAL	1,245,992	1,046,706	679,433	1,154,640	1,744,640	1,164,640	-33.2%

GENERAL FUND TOTAL OPERATING EXPENSE	15,002,971	14,163,459	14,473,519	15,876,848	16,904,304	18,357,684	8.6%
GENERAL FUND REVENUE DIFFERENCE	(1,130,359)	444,167	1,397,575	(242,910)	70,001	(1,624,704)	

**FUND: INTERNAL SERVICE
MOTOR POOL**

ACCT #: 41

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUES:								
3357	Transfer from Gen Fund	65,000	-	-	-	-	-	
3720	Use of Fund Balance	-	-	-	545,378	409,594	219,285	
3490	Motor Pool	2,610	2,972	3,090	3,095	3,124	-	-100.0%
3491	User Fee/Gen Fund	742,902	791,825	854,838	855,498	794,930	604,714	-23.9%
3492	User Fee/Water Fund	143,795	153,578	168,846	169,012	155,905	57,406	-63.2%
3493	User Fee/Sewer Fund	53,450	55,998	64,299	64,359	83,267	18,434	-77.9%
3494	User Fee/Storm Fund	71,949	77,235	85,815	85,885	98,157	31,489	-67.9%
3495	User Fee/Garbage Fund	58,061	64,981	67,454	67,546	69,026	14,037	-79.7%
3496	User Fee/SSSSD	3,132	3,525	3,665	3,670	3,706	3,197	-13.7%
3497	User Fee/RDA	5,514	6,206	6,453	6,463	6,525	6,039	-7.4%
3491	Replacement/Gen Fund	-	-	-	-	-	598,414	
3492	Replacement/Water Fund	-	-	-	-	-	49,967	
3493	Replacement/Sewer Fund	-	-	-	-	-	20,000	
3494	Replacement/Storm Fund	-	-	-	-	-	32,778	
3495	Replacement/Garbage Fund	-	-	-	-	-	20,000	
	Replacement/Motor Pool	-	-	-	-	-	1,778	
3610	Interest	20,096	18,067	17,438	2,500	2,500	13,500	440.0%
3615	Insurance payments	-	-	500	-	-	-	
3640	Disposal/Sale of Assets	4,845	56,016	35,850	15,000	15,000	15,000	0.0%
3690	Misc/Reimbursements	-	4,791	7,887	-	-	-	
3999	Total Revenues	1,171,354	1,235,193	1,316,136	1,818,406	1,641,734	1,706,038	3.9%

**FUND: INTERNAL SERVICE
MOTOR POOL**

ACCT #: 41

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
4011	Salary/Wages	132,896	131,753	138,889	143,275	133,522	138,740	3.9%
4013	Employee Benefits	78,687	76,185	78,704	69,433	77,405	48,920	-36.8%
4014	Pension Expense	(7,582)	(2,517)	-	-	-	-	
4015	Overtime	129	121	601	500	500	500	0.0%
4019	Total Personnel	204,130	205,542	218,193	213,208	211,427	188,160	-11.0%

OTHER OPERATING:

4023	Meetings/Training	435	185	681	900	2,900	2,900	0.0%
4024	Shop/office oper.	5,586	5,586	5,157	5,500	5,500	5,500	0.0%
4025	Equip supply/maint	116,219	108,576	124,040	123,000	123,000	123,000	0.0%
4026	Bldg supply/maint	1,589	4,586	5,272	5,000	5,000	13,000	160.0%
4027	Electric Utility	9,745	9,875	12,395	8,800	8,800	13,500	53.4%
4028	Gas Utility	14,814	15,682	10,273	9,200	9,200	11,000	19.6%
4029	Gasoline/Diesel	192,372	166,946	117,710	214,500	214,500	195,000	-9.1%
4033	Bank/interest charges	224	468	613	380	600	600	0.0%
4035	Motor Pool - Oper/Maint	2,610	2,972	3,090	3,090	3,090	-	-100.0%
4036	Motor Pool -replacement	-	-	-	-	-	1,778	
4041	Insurance	89,668	89,763	92,577	92,577	97,500	105,000	7.7%
4048	Spec. dept supply	-	-	-	100	100	-	-100.0%
4054	Interest Expense	239	-	-	-	-	-	
4067	Vehicle lease	21,352	57,939	43,650	45,000	45,000	51,000	13.3%
4049	Total Other Operating	454,853	462,578	415,458	508,047	515,190	522,278	1.4%
4059	Total Operating	658,983	668,121	633,651	1,222,160	726,617	710,438	-2.2%

CAPITAL:

4070	Vehicle purchase	489,123	310,656	769,267	595,264	459,792	857,600	86.5%
4074	Equipment	-	-	-	-	-	138,000	
	TOTAL CAPITAL	489,123	310,656	769,267	595,264	459,792	995,600	116.5%
4099	DEPT TOTAL	1,148,105	978,776	1,402,919	1,817,424	1,186,408	1,706,038	43.8%

REVENUE TO EXPENSE DIFFERENCE:

(Decreased Fund Balance)/Increased Fund Balance	23,249	256,417	(86,783)	982	455,326	-		
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FUND: ENTERPRISE								
DEPT: WATER								
ACCT #: 51								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
OPERATING REVENUE:								
3710	Water metered sales	2,132,545	2,253,512	2,299,173	2,350,000	3,301,800	2,750,000	-16.7%
3718	Sale of materials	10,640	21,311	24,398	12,500	12,500	30,000	140.0%
3720	Use of Fund Balance	-	-	-	335,427	219,752	881,600	
3723	Park/Cemetery Water Use	7,900	-	-	7,900	7,900	81,000	925.3%
3770	Cust. Initialization fee	7,240	6,240	6,205	10,400	10,400	7,000	-32.7%
3780	Temporary connect fee	798	1,092	945	2,000	2,000	2,000	0.0%
3790	Delinquent & shut off fee	95,840	139,345	119,316	85,000	85,000	120,000	41.2%
3799	Total Operating	2,254,963	2,421,500	2,450,037	2,803,227	3,639,352	3,871,600	6.4%
OTHER REVENUE:								
3390	Bureau of Reclamation Grant	-	-	18,050	720,000	-	1,000,000	
3610	Interest	133,997	260,120	187,322	8,000	8,000	8,000	0.0%
3622	Water Sys Impact fee	91,880	168,578	178,379	147,000	-	220,000	
3690	Miscellaneous	6,813	50	-	-	-	-	
3899	Total Non-Operating	232,691	428,748	383,750	875,000	8,000	1,228,000	15250.0%
3999	TOTAL REVENUE	2,487,654	2,850,248	2,833,787	3,678,227	3,647,352	5,099,600	39.8%

FUND: ENTERPRISE								
DEPT: WATER								
ACCT #: 51								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 5 FTEs								
4011	Salaries	271,933	299,613	319,077	306,728	316,732	329,300	4.0%
4012	Temps	10,458	15,810	6,486	24,000	24,000	13,080	-45.5%
4013	Employee benefits	167,727	171,078	177,173	168,386	180,151	170,470	-5.4%
4014	Pension Expense	(16,078)	(5,492)	(3,567)	-	-	-	
4015	Overtime	8,163	7,550	10,329	18,850	18,850	15,900	-15.6%
4017	Meter Reader	18,306	-	-	-	-	-	
4019	Total Personnel	460,509	488,559	509,498	519,797	539,733	528,750	-2.0%
OTHER OPERATING:								
4021	Administrative Services	354,719	361,429	402,403	402,539	493,691	535,490	8.5%
4022	Bad Debt	48	1,100	644	1,440	1,440	1,440	0.0%
4023	Meetings/training	3,484	5,932	6,387	6,500	6,700	6,700	0.0%
4025	Equip supply/maint	88,472	83,529	86,955	74,800	74,800	84,160	12.5%
4026	Samples & Testing	8,075	7,133	13,625	11,530	11,530	11,530	0.0%
4027	Electric Utility	5,910	24,247	35,811	27,000	28,000	42,000	50.0%
4028	Gas Utility	-	-	-	400	400	400	0.0%
4029	Secondary Water	5,026	7,220	3,840	5,000	5,000	5,000	0.0%
4033	Bank/interest charges	1,057	396	469	630	630	630	0.0%
4035	Motor Pool (oper)	99,843	112,373	116,851	117,017	118,148	57,406	-51.4%
4036	Motor Pool (replacement)	43,952	41,205	51,995	51,995	37,757	49,967	32.3%
4037	Professional/Technical	-	3,460	21,180	4,500	4,500	5,500	22.2%
4039	Source of supply	458,546	473,118	510,701	539,181	608,709	688,265	13.1%
4059	Total Other Operating	1,069,131	1,121,142	1,250,861	1,618,081	1,391,305	1,488,488	7.0%
4069	Total Operating	1,529,641	1,609,700	1,760,359	2,137,878	1,931,038	2,017,238	4.5%

CAPITAL:								
4071	Meters/hydrants	125,543	50,697	180,396	143,100	171,100	182,000	6.4%
4072	Improve-impact	22,481	194,417	120,317	1,504,342	-	1,500,000	
4073	Improvements	34,779	45,194	37,594	62,600	503,400	62,600	-87.6%
4074	Equipment	-	5,481	1,773	46,000	36,163	24,000	-33.6%
4075	Ductile Iron Maintenance/Replacement	-	-	-	-	-	881,600	
4076	Engineering	30,999	15,185	25,718	5,000	5,000	5,000	0.0%
4079	Total Capital	213,801	310,973	365,798	1,761,042	715,663	2,655,200	271.0%

DEBT SERVICE:								
9063	Bond	-	-	-	-	-	-	
9073	Bond Interest	-	-	-	-	-	46,000	
9079	Total Debt Service	-	-	-	-	-	46,000	
DEPT TOTAL		2,232,090	2,461,474	2,126,157	4,486,720	2,646,701	4,718,438	78.3%

REVENUE TO EXPENSE DIFFERENCE:								
(Decreased Fund Balance)/Increased Fund Balance		255,563	388,774	707,630	(808,493)	1,000,651	381,162	

FUND: ENTERPRISE								
DEPT: SEWER								
ACCT #: 52								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
OPERATING REVENUE:								
3720	Use of Fund Balance	-	-	-	365,423	596,939	-	-100.0%
3732	Service fee	2,327,799	2,449,585	2,601,244	2,550,000	2,863,088	2,997,000	4.7%
3744	Wheeling fee	7,558	3,779	-	3,778	3,778	3,778	0.0%
3739	Total Operating Rev	2,335,357	2,453,364	2,601,244	2,919,201	3,463,805	3,000,778	-13.4%
NON-OPERATING REVENUE:								
3610	Interest	27,633	23,487	34,877	3,200	3,200	18,000	462.5%
3622	Impact fee-payback	4,294	8,012	7,509	7,910	7,910	8,000	1.1%
3749	Total Non-Oper Rev	31,927	31,499	42,386	11,110	11,110	26,000	134.0%
3799	DEPT TOTAL	2,367,284	2,484,862	2,643,629	2,930,311	3,474,915	3,026,778	-12.9%
FUND: ENTERPRISE								
DEPT: SEWER								
ACCT #: 52								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
4011	Salaries	119,425	140,624	132,169	136,536	126,401	132,410	4.8%
4012	Temporary Employees	9,425	-	4,481	12,000	12,000	11,010	-8.3%
4013	Employee Benefits	74,992	79,179	78,180	85,819	68,654	75,080	9.4%
4014	Pension Expense	(7,297)	(2,469)	11,353	-	-	-	
4015	Overtime	1,551	3,475	1,891	2,400	2,900	3,380	16.6%
4019	Total Personnel	198,096	220,810	228,074	238,298	209,956	221,880	5.7%
OTHER OPERATING:								
4021	Administrative Services	125,638	128,015	159,224	164,358	195,345	211,890	8.5%
4023	Meeting & Training	1,551	1,966	4,140	4,300	5,500	5,500	0.0%
4025	Equip spply/maint	15,763	15,739	11,177	19,900	19,900	19,900	0.0%
4033	Bank/interest charges	280	415	404	460	460	460	0.0%
4035	Motor Pool (o & m)	35,921	40,429	42,040	42,100	42,507	18,434	-56.6%
4036	Motor Pool (replacement)	17,529	15,569	22,259	22,259	40,759	20,000	-50.9%
4037	Professional Services	-	-	-	500	500	500	0.0%
4039	Sewer District	1,857,661	1,851,043	1,871,053	1,906,362	2,000,000	2,050,000	2.5%
4040	West Point Wheeling	-	-	-	4,985	4,985	4,985	0.0%
4059	Total Other Operating	2,054,344	2,053,175	2,110,297	2,165,224	2,309,956	2,331,669	0.9%
4069	Total Operating	2,252,440	2,273,985	2,338,371	2,553,465	2,519,912	2,553,549	1.3%
CAPITAL EXPENSES:								
4073	Improvements	182,709	12,641	2,900	205,000	160,000	200,000	25.0%
4074	Equipment	68,000	4,000	3,780	173,500	300,000	10,000	-96.7%
4076	Engineering	-	-	-	-	5,000	5,000	0.0%
4079	Total Capital Expenses	250,709	16,641	6,679	378,500	465,000	215,000	-53.8%
TRANSFERS:								
4080	Transfer to Sewer District	10,000	-	-	-	-	-	
4099	DEPT TOTAL	2,513,149	2,290,625	2,345,050	2,782,022	2,984,912	2,768,549	-7.2%
REVENUE TO EXPENSE DIFFERENCE:								
	(Decreased Fund Balance)/Increased Fund Balance	(145,865)	194,237	298,579	148,289	490,003	258,229	

FUND: ENTERPRISE
DEPT: STORM DRAIN
ACCT #: 53

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
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OPERATING REVENUE:

3370	Use of Fund Balance	-	-	-	433,088	570,785	-	
3732	Service fee	523,308	644,428	767,413	750,000	750,000	901,200	20.2%
3739	Total Operating Rev	523,308	644,428	767,413	1,183,088	1,320,785	901,200	-31.8%

NON-OPERATING REVENUE:

3610	Interest	44,817	42,152	40,885	2,180	2,180	32,000	1367.9%
3622	Impact Fee (Development)	74,992	91,896	84,892	70,000	-	84,000	
3623	SWPPP plan checks	2,209	2,600	2,700	3,000	3,000	3,000	0.0%
3690	Sundry	257	-	-	-	-	-	
3720	Carryover Impact fees	-	-	-	586,000	270,000	300,000	11.1%
3749	Total Non-Oper Rev	122,275	136,648	128,477	661,180	275,180	419,000	52.3%
3799	DEPT TOTAL	645,584	781,076	895,890	1,843,994	1,595,966	1,320,200	-17.3%

FUND: ENTERPRISE
DEPT: STORM DRAIN
ACCT #: 53

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
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PERSONNEL:

4011	Salaries	142,442	154,580	155,606	156,883	190,555	210,240	10.3%
4012	Temp Employees	2,496	9,884	7,457	22,000	22,000	29,310	33.2%
4013	Employee Benefits	87,584	91,342	89,873	101,848	111,525	115,540	3.6%
4014	Pension Expense	(8,245)	(2,788)	4,477	-	-	-	
4015	Overtime	2,652	1,142	1,016	1,800	2,300	8,930	288.3%
4019	Total Personnel	226,928	254,159	258,429	282,531	326,380	364,020	11.5%

OPERATING:

4021	Administrative Service	125,638	128,015	120,625	120,655	147,989	160,520	8.5%
4023	Meeting/Training	2,107	1,831	1,423	1,700	5,350	5,350	0.0%
4024	Supply Maintenance	1,117	1,561	1,955	2,800	3,000	3,000	0.0%
4025	Equipment Supply/Maint	24,170	26,397	19,555	30,150	30,400	30,400	0.0%
4033	Bank/Interest charges	97	132	151	205	205	205	0.0%
4035	Motor Pool (oper)	42,123	47,409	49,299	49,369	49,846	31,489	-36.8%
4036	Motor Pool (replacement)	29,826	29,826	36,516	36,516	48,311	32,778	-32.2%
4040	West Point Wheeling	-	21	-	3,080	3,080	3,080	0.0%
4047	Land Drain Maintenance	5,377	3,457	4,399	7,000	7,000	7,000	0.0%
4058	Coalition Expenses	3,004	3,633	3,633	3,900	3,700	3,700	0.0%
4059	Total Expenses	233,458	242,282	237,555	255,375	298,881	277,522	-7.1%
4069	Total Operating	460,387	496,441	495,985	537,906	625,261	641,542	2.6%

CAPITAL EXPENSES:

4072	Improvements (Impact)	341,904	11,333	7,915	766,000	270,000	300,000	11.1%
4073	Improvements	29,568	199,356	-	165,000	175,000	192,000	9.7%
4074	Equipment	-	4,000	1,932	173,500	300,000	-	-100.0%
4076	Engineering	-	23,623	21,572	3,500	3,500	3,500	0.0%
4079	Total Capital	371,472	238,312	31,418	1,108,000	748,500	495,500	-33.8%
4099	DEPT TOTAL	831,859	734,753	527,403	1,645,906	1,373,761	1,137,042	-17.2%

REVENUE TO EXPENSE DIFFERENCE:

(Decreased Fund Balance)/Increased Fund Balance	(186,276)	46,323	368,487	198,088	222,205	183,158		
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FUND: ENTERPRISE
DEPT: SOLID WASTE

ACCT #: 54

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3610	Interest	17,902	18,997	22,468	2,080	2,080	15,000	621.2%
3720	Use of Fund Balance	-	-	-	16,794	99,946	50,885	
3630	Garbage Can Transport Fee	1,850	5,127	5,345	-	-	5,000	
3731	Collection fees	1,855,724	2,029,962	2,153,101	2,000,000	2,000,000	2,312,000	15.6%
3799	DEPT TOTAL	1,873,626	2,054,085	2,180,914	2,018,874	2,102,026	2,377,885	17.8%

FUND: ENTERPRISE
DEPT: SOLID WASTE

ACCT #: 54

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
4011	Salaries	83,857	91,866	95,350	88,268	80,292	82,380	2.6%
4012	Temp Employees	-	-	-	800	800	9,170	1046.3%
4013	Employee Benefits	54,057	54,519	58,032	51,035	46,919	42,280	-9.9%
4014	Pension Expense	(4,723)	(1,585)	3,268				
4015	Overtime	141	1,386	60	800	800	3,650	356.3%
4019	Total Personnel	133,332	146,186	156,710	141,055	128,811	137,480	6.7%

OPERATING:

4021	Administrative Service	224,474	228,720	268,269	268,359	329,127	356,990	8.5%
4025	Equipment Maintenance	297	311	318	450	450	450	0.0%
4033	Bank/interest charges	221	360	330	460	460	460	0.0%
4035	Motor Pool (oper)	55,141	64,981	67,454	64,626	65,250	14,037	-78.5%
4036	Motor Pool (replacement)	2,920	-	-	2,920	3,776	32,778	768.1%
4039	Dump Charges	884,916	900,856	912,758	883,450	883,450	1,072,000	21.3%
4042	Collection Charges	507,754	537,749	561,312	514,620	536,749	625,000	16.4%
4045	Special Clean-ups	52,026	58,356	40,688	50,000	50,000	50,000	0.0%
4059	Total Expenses	1,727,749	1,791,333	1,851,130	1,784,885	1,869,262	2,151,715	15.1%
4069	Total Operating	1,861,081	1,937,518	2,007,840	1,944,474	1,998,073	2,289,195	14.6%

CAPITAL EXPENSES:

4074	Equipment	102,159	50,912	69,979	89,000	84,000	84,000	0.0%
4079	Total Capital	102,159	50,912	69,979	89,000	84,000	84,000	0.0%
4099	DEPT TOTAL	1,963,240	1,988,431	2,077,820	2,014,941	2,082,073	2,373,195	14.0%

REVENUE TO EXPENSE DIFFERENCE:

(Decreased Fund Balance)/Increased Fund Balance	(89,614)	65,655	103,094	3,933	19,953	4,690		
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FUND: NON-EXPENDABLE TRUST
DEPT: CEMETERY PERPETUAL CARE

ACCT#: 71

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3482	Perpetual Care Fees	23,025	26,900	32,600	32,840	32,840	38,000	15.7%
3483	Niche perpetual care fee	900	600	-	900	900	900	0.0%
3484	Ossuary perpetual care	-	-	-	-	-	-	
3610	Interest Earned	29,990	44,883	43,101	2,200	2,200	30,000	1263.6%
3612	Recovery from bank loss	-	-	1,069	-	-	-	
3699	DEPT TOTAL	53,915	72,383	76,770	35,940	35,940	68,900	91.7%

FUND: NON-EXPENDABLE TRUST
DEPT: CEMETERY PERPETUAL CARE

ACCT#: 71

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
EXPENSES:								
	Misc.	-	-	-	-	-	-	
4099	DEPT TOTAL	-	-	-	-	-	-	

REVENUE TO EXPENSE DIFFERENCE:

(Decreased Fund Balance)/Increased Fund Balance	53,915	72,383	76,770	35,940	35,940	68,900
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FUND: CAPITAL IMPROVEMENT PROJECTS
DEPT: Park Construction Projects
ACCOUNT # 34

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3610	Interest	43,135	62,235	58,204	12,750	12,750	50,000	292.2%
3671	Transfer from Gen Fund (Impact Fees)	90,739	122,496	134,793	168,000	240,000	140,000	-41.7%
3720	Use of Fund Balance (Impact Fees and Unrestricted)	-	-	-	1,103,000	847,250	1,200,000	41.6%
3699	Total Revenue	133,874	184,731	192,997	1,283,750	1,100,000	1,390,000	26.4%

FUND: CAPITAL IMPROVEMENT PROJECTS
DEPT: Park Construction Projects
ACCOUNT # 34

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
EXPENDITURES:								
4012	Temporaries	-	1,528	-	-	-	-	-
4013	Benefits	201	957	674	-	-	-	-
4015	Overtime	449	-	129	-	-	-	-
4073	Improvement projects	187,259	48,179	199,685	1,283,750	1,100,000	1,390,000	26.4%
4069	Total Expenditures	187,909	50,664	200,489	1,283,750	1,100,000	1,390,000	26.4%

REVENUE TO EXPENSE DIFFERENCE:								
	(Decreased Fund Balance)/Increased Fund Balance	(54,035)	134,067	(7,492)	-	-	-	-

FUND: CAPITAL IMPROVEMENT FUND - GENERAL

DEPT: CAPITAL IMPROVEMENT FUND

ACCOUNT # 38 (Revenue)

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3320	Transfer from GF (PW and Parks Slurry Seal)	-	-	-	-	350,000	375,000	7.1%
3320	Transfer from GF (Property Tax for Capital Projects)	-	-	-	-	500,000	-	-100.0%
3369	Grant from County	2,448,903	3,133,596	-	-	-	-	
3370	Sale of Property	-	31,300	-	-	-	-	
3374	Transfer from Fund #37	150,000	-	216,971	225,000	-	-	
3375	Transfer from Fund #38	1,838,729	140,000	-	488,270	-	-	
3390	MISC Government Grants	-	-	20,334	-	-	-	
3610	Interest Earned	217,073	133,050	66,947	21,800	21,800	40,000	83.5%
3670	Transfer from GF (Property Tax for Roads)	490,870	500,650	544,640	544,640	544,640	544,640	0.0%
3671	Transfer from Fund #34	-	271,891	-	-	-	-	
3673	Transfer from GF (Gas Sales Tax for Roads)	599,383	423,560	-	460,000	460,000	480,000	4.3%
3678	CDBG County Grant	-	105,000	-	-	-	-	
3690	Reimburse From State/County	-	-	1,516,000	1,216,000	-	-	
3691	Reimburse from Local	-	-	1,832,131	385,100	-	-	
3790	Local Grants	129,866	-	-	-	-	-	
3795	State Grant	-	-	130,000	-	-	-	
3720	Use of Fund Balance	397,529	1,756,860	288,897	2,963,184	542,084	1,000,000	84.5%
3399	Total Revenue	6,272,353	6,495,907	4,615,920	6,303,994	2,418,524	2,439,640	0.9%

FUND: CAPITAL PROJECT - GENERAL

DEPT: CAPITAL IMPROVEMENT PROJECTS FUND

ACCOUNT # 38 (Expenditure)

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
CAPITAL EXPENSE:								
4032	Engineering Services	-	-	186,466	250,644	100,644	100,000	
4043	Slurry Seal	-	-	-	-	-	375,000	
4072	Improvements - Impact	4,044,611	4,633,768	1,157,227	1,645,796	680,796	440,000	-35.4%
4073	Improvements - Not Impact	25,013	432,139	3,030,380	5,688,145	923,814	1,524,640	65.0%
4074	Improvements-3000 W	-	-	16,847	60,000	-	-	
4079	Total Capital	4,069,624	5,065,907	4,390,920	7,644,585	1,705,254	2,439,640	43.1%
TRANSFERS:								
4083	To #46-3375 Police/Fire bldg	1,600,000	1,400,000	-	100,000	-	-	
4084	To #47-3375 2000 W water main	238,729	-	-	388,270	388,270	-	
4085	To #37-3375 Street project	150,000	-	225,000	-	-	-	
4087	To #48-3375 1800 N prject	214,000	30,000	-	-	-	-	
4089	Total Transfers	2,202,729	1,430,000	225,000	488,270	388,270	-	-100.0%
4099	DEPT TOTAL	6,272,353	6,495,907	4,615,920	8,132,855	2,093,524	2,439,640	16.5%
REVENUE TO EXPENSE DIFFERENCE:								
(Decreased Fund Balance)/Increased Fund Balance		-	-	-	(1,828,861)	325,000	-	

FUND: SPECIAL REVENUE
DEPT: REDEVELOPMENT AGENCY (RDA)
ACCOUNT #:40

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3610	Interest	10,458	14,273	9,813	4,000	4,000	8,000	100.0%
3720	Use of Fund Balance	-	-	-	266,000	266,000	270,000	1.5%
3699	Total Revenue	10,458	14,273	9,813	270,000	270,000	278,000	3.0%

FUND: SPECIAL REVENUE
DEPT: REDEVELOPMENT AGENCY (RDA)
ACCOUNT #:40

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
EXPENDITURES:								
4012	Temporaries	1,230	-	-	-	-	-	
4013	Benefits	888	-	-	-	-	-	
4035	Motor Pool (o & m)	5,514	6,206	6,453	6,454	6,525	6,039	
4073	Improvements	13,181	1,537	-	148,546	263,475	271,961	3.2%
4089	Total Transfers	20,813	7,743	6,453	155,000	270,000	278,000	3.0%

TRANSFERS:								
4081	St Light \$ to Gen Fund	4,750	-	-	115,000	-	-	
4099	Total Expenses	25,563	7,743	6,453	270,000	270,000	278,000	3.0%

REVENUE TO EXPENSE DIFFERENCE:								
	(Decreased Fund Balance)/Increased Fund Balance	(15,105)	6,530	3,360	-	-	-	

FUND: SPECIAL REVENUE
DEPT: SANITARY SEWER SPECIAL SERVICE DISTRICT
ACCOUNT #:42

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3358	System Fee	160,903	186,193	206,305	193,000	215,060	233,400	8.5%
3381	Transfer From Other Fund	10,000	-	-	-	-	-	
3610	Interest	20,239	29,523	29,402	2,060	2,060	20,000	870.9%
3720	Use of Fund Balance	-	-	-	-	-	-	
3743	Initialization fee	16,563	23,200	14,400	20,000	20,000	20,000	0.0%
3699	Total Revenue	207,705	238,916	250,107	215,060	237,120	273,400	15.3%

FUND: SPECIAL REVENUE
DEPT: SANITARY SEWER SPECIAL SERVICE DISTRICT
ACCOUNT #:42

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
4011	Salaries	5,444	6,312	8,726	19,090	28,739	30,330	5.5%
4012	Temporary Employees	-	-	-	-	-	2,860	
4013	Employee Benefits	3,294	3,556	3,589	11,262	16,921	17,690	4.5%
4014	Pension Expense	(296)	(98)	(30)	-	-	-	
4015	Overtime	9	-	1	160	160	730	356.3%
4019	Total Personnel	8,450	9,769	12,286	30,512	45,820	51,610	12.6%

OPERATING:								
4021	Administrative Services	7,120	7,127	14,475	15,538	18,050	18,030	-0.1%
4025	Equip supply/maint	10,992	50,433	5,051	15,763	15,000	15,000	0.0%
4027	Power for Pumping	4,753	5,107	5,124	3,619	3,619	5,500	52.0%
4035	Motor Pool (o & m)	3,132	3,525	3,665	3,665	3,706	6,039	63.0%
4036	Motor Pool (replacement)	-	-	-	-	-	6,550	
4039	N. Davis Sewer Dist	80,131	89,333	96,213	87,210	95,783	96,000	0.2%
4059	Total Operating	106,128	155,525	124,527	125,795	136,158	147,119	8.1%
4069	Total Operating & Personnel	106,128	165,294	136,813	156,307	181,978	198,729	9.2%

CAPITAL EXPENSES:								
4076	Engineering	-	-	-	-	20,000	20,000	
4079	Total Capital Expenses	-	-	-	-	20,000	20,000	

TRANSFERS:								
4082	to Sewer Fund-payback	-	-	-	30,000	30,000	30,000	0.0%
4089	Total Transfers	-	-	-	30,000	30,000	30,000	0.0%
4099	DEPT TOTAL	106,128	165,294	136,813	186,307	231,978	248,729	7.2%

REVENUE TO EXPENSE DIFFERENCE:

(Decreased Fund Balance)/Increased Fund Balance	101,577	73,622	113,294	28,753	5,142	24,671
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FUND: SPECIAL REVENUE
DEPT: 1800 N Water Line Replacement Project Fund
ACCOUNT #:48

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3690	Miscellaneous	-	581,300	-	-	14,500		
3720	Use of Fund Balance	-	-	-	-	35,500	498,148	
3699	Total Revenue	-	581,300	-	-	50,000	498,148	

FUND: SPECIAL REVENUE
DEPT: 1800 N Water Line Replacement Project Fund
ACCOUNT #:48

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
CAPITAL EXPENSES:								
4073	Improvements	-	-	5,288	-	-	498,148	
4074	Equipment	-	-	-	-	-		
4076	Engineering	-	-	-	-	50,000		
4079	Total Capital Expenses	-	-	5,288	-	50,000	498,148	
4099	DEPT TOTAL	-	-	5,288	-	50,000	498,148	
REVENUE TO EXPENSE DIFFERENCE:								
	(Decreased Fund Balance)/Increased Fund Balance	-	581,300	(5,288)	-	-	-	

FUND: SPECIAL REVENUE
DEPT: CLINTON COMMUNITY ARTS BOARD
ACCOUNT # 24

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3311	Donations-Fees	1,933	1,231	1,514	-	-	-	
3670	Transfer from PARCS	-	-	(288)	-	-	-	
3720	Use of Fund Balance	-	-	-	11,733	11,733	11,223	-4.3%
3699	Total Revenue	1,933	1,231	1,226	11,733	11,733	11,223	-4.3%

FUND: SPECIAL REVENUE
DEPT: CLINTON COMMUNITY ARTS BOARD
ACCOUNT # 24

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
EXPENDITURES:								
4045	Special Dept Supply	312	400	-	-	-	-	
4046	Misc.	1,913	1,854	1,936	11,733	11,733	11,223	-4.3%
4069	Total Expenditures	2,225	2,254	1,936	11,733	11,733	11,223	-4.3%
REVENUE TO EXPENSE DIFFERENCE:								
	(Decreased Fund Balance)/Increased Fund Balance	(292)	(1,023)	(709)	-	-	-	

FUND: SPECIAL REVENUE								
DEPT: CLINTON CITIZENS CORP								
ACCOUNT # 26								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3720	Use of Fund Balance						559	
3699	Total Revenue	-	-	-	-	-	559	

FUND: SPECIAL REVENUE								
DEPT: CLINTON CITIZENS CORP								
ACCOUNT # 26								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
EXPENDITURES:								
4046	Misc. Services						559	
4069	Total Expenditures	-	-	-	-	-	559	

FUND: SPECIAL REVENUE
DEPT: RAP Tax
ACCOUNT # 27

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED
REVENUE:							
3110	RAP Tax	-	86,209	315,925	-	-	315,000
	Use of Fund Balance	-	-	-	-	-	520,000
3610	Interest	-	145	9,180	-	-	6,000
3699	Total Revenue	-	86,353	325,104	-	-	841,000

FUND: SPECIAL REVENUE
DEPT: RAP TAX
ACCOUNT # 27

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED
EXPENDITURES:							
4021	Books,subs & member	-	-	-	-	-	-
4023	Meetings/Training	-	-	-	-	-	-
4024	Office Supply/Maint	-	-	-	-	-	-
4044	Fund Raiser Expenses	-	-	-	-	-	-
3610	Office Supply/Maint	-	-	-	-	-	-
	Misc. Expense	-	-	-	-	-	1,000
4069	Total Expenditures	-	-	-	-	-	1,000

CAPITAL EXPENSES:							
4073	Improvements	-	-	-	-	-	840,000
4079	Total Capital Expenses	-	-	-	-	-	840,000
4099	DEPT TOTAL	-	-	-	-	-	841,000

REVENUE TO EXPENSE DIFFERENCE:							
	(Decreased Fund Balance)/Increased Fund Balance	-	86,353	325,104	-	-	-

TOTAL NON-GENERAL FUND EXPENSE:	17,469,585	16,694,586	13,446,247	24,078,898	14,031,090	18,410,561	31.2%
GRAND TOTAL ALL CITY EXPENSES:	32,472,555	30,858,044	27,919,766	33,639,762	30,935,394	36,768,245	18.9%