



City of North Salt Lake
Fiscal Year 2026-2027
Tentative Budget



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

	Actual	Budget	Projected	Tentative
	FY 2025	FY 2026	FY 2026	Budget
				FY 2027
Revenues				
Taxes:				
Property	\$ 3,345,200	\$ 3,344,800	\$ 3,393,300	\$ 3,441,900
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	238,600	49,000
Charges for services	639,200	635,900	762,500	649,320
Fines and forfeitures	507,800	475,000	415,000	415,000
Interest	167,800	150,000	160,000	160,000
Miscellaneous	63,300	81,000	84,000	81,000
Total Revenues	14,474,700	14,425,300	14,704,700	14,656,640
Expenditures				
General government:				
Legislative	272,700	280,700	294,400	271,800
Administrative	1,016,700	1,126,800	1,106,400	1,124,320
Buildings	198,700	190,100	171,100	190,100
Judicial	466,500	496,300	495,440	502,050
Total general government	1,954,600	2,093,900	2,067,340	2,088,270
Public safety:				
Police department	6,013,400	6,317,300	6,180,490	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	8,092,490	8,707,200
Public works:				
Streets department	1,695,800	1,890,600	1,739,940	1,735,230
Engineering	135,600	149,900	122,000	133,080
Total public works	1,831,400	2,040,500	1,861,940	1,868,310
Community Development				
Planning and zoning	659,800	815,200	783,900	645,150
Building inspection	294,000	303,300	312,980	314,250
Total community development	953,800	1,118,500	1,096,880	959,400
Parks	1,548,700	1,621,100	1,608,760	1,703,580
Total Expenditures	\$ 14,146,200	\$ 15,103,300	\$ 14,727,410	\$ 15,326,760
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	\$ 328,500	\$ (678,000)	\$ (22,710)	\$ (670,120)
Other Financing Sources (Uses)				
Transfer in - RDA	142,000	148,700	156,400	164,010
Transfer in - road fund restricted cash	202,200	297,200	297,200	318,300
Transfer out - park capital	-	(1,500,000)	(1,500,000)	-
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)	(886,300)	573,110
Net Change in Fund Balance	\$ 775,200	\$ (1,586,100)	\$ (909,010)	\$ (97,010)
Fund Balance, Beginning	4,666,326	5,441,526	5,441,526	4,532,516
Fund Balance, Ending	\$ 5,441,526	\$ 3,855,426	\$ 4,532,516	\$ 4,435,506

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

	Actual FY 2025	Budget FY 2026	Projected FY 2026	Tentative Budget FY 2027
Revenues				
Taxes	\$ 2,839,100	\$ 2,973,000	\$ 3,127,970	\$ 3,280,140
Intergovernmental revenues	-	-	-	-
Interest	256,500	176,200	171,200	125,200
Total Revenues	<u>3,095,600</u>	<u>3,149,200</u>	<u>3,299,170</u>	<u>3,405,340</u>
Expenditures				
Community	\$ 1,304,800	\$ 1,223,700	\$ 1,043,340	\$ 889,450
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	-
Total Expenditures	<u>3,390,900</u>	<u>3,638,300</u>	<u>1,946,240</u>	<u>1,265,750</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(295,300)</u>	<u>(489,100)</u>	<u>1,352,930</u>	<u>2,139,590</u>
Other Financing Sources (Uses)				
Proceeds from borrowing	-	-	-	-
Transfer In	-	-	-	-
Transfer out	(1,089,800)	(760,000)	(992,390)	(1,013,910)
Total Other Financing Sources (Uses)	<u>(1,089,800)</u>	<u>(760,000)</u>	<u>(992,390)</u>	<u>(1,013,910)</u>
Net Change in Fund Balance	<u><u>\$(1,385,100)</u></u>	<u><u>\$(1,249,100)</u></u>	<u><u>\$ 360,540</u></u>	<u><u>\$ 1,125,680</u></u>
Fund Balance, Beginning	<u>6,416,272</u>	<u>5,031,172</u>	<u>5,031,172</u>	<u>5,391,712</u>
Fund Balance, Ending	<u><u>\$ 5,031,172</u></u>	<u><u>\$ 3,782,072</u></u>	<u><u>\$ 5,391,712</u></u>	<u><u>\$ 6,517,392</u></u>

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

	Actual	Budget	Projected	Tentative
	FY 2025	FY 2026	FY 2026	Budget
	FY 2027			FY 2027
Revenues				
Intergovernmental- grants	\$ -	\$ -	\$ -	\$ -
Interest	45,900	25,000	38,000	30,000
Total Revenues	<u>45,900</u>	<u>25,000</u>	<u>38,000</u>	<u>30,000</u>
Expenditures				
Community development	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>45,900</u>	<u>25,000</u>	<u>38,000</u>	<u>30,000</u>
Other Financing Sources (Uses)				
Transfer in	207,900	211,300	235,890	249,900
Total Other Financing Sources (Uses)	<u>207,900</u>	<u>211,300</u>	<u>235,890</u>	<u>249,900</u>
Net Change in Fund Balance	<u>\$ 253,800</u>	<u>\$ 236,300</u>	<u>\$ 273,890</u>	<u>\$ 279,900</u>
Fund Balance, Beginning	<u>896,864</u>	<u>1,150,664</u>	<u>1,150,664</u>	<u>1,424,554</u>
Fund Balance, Ending	<u>\$ 1,150,664</u>	<u>\$1,386,964</u>	<u>\$ 1,424,554</u>	<u>\$ 1,704,454</u>

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

	Actual	Budget	Projected	Tentative
	FY 2025	FY 2026	FY 2026	Budget
				FY 2027
Revenues				
Rent	\$ 300	\$ -	\$ -	\$ -
Interest	10,800	5,000	7,000	2,265
Total Revenues	<u>11,100</u>	<u>5,000</u>	<u>7,000</u>	<u>2,265</u>
Expenditures				
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
Total Expenditures	<u>\$ 124,800</u>	<u>\$ 123,900</u>	<u>\$ 123,860</u>	<u>\$ 123,570</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (113,700)</u>	<u>\$ (118,900)</u>	<u>\$ (116,860)</u>	<u>\$ (121,305)</u>
Other Financing Sources (Uses)				
Transfer in	100,000	100,000	19,000	-
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>19,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (13,700)</u>	<u>\$ (18,900)</u>	<u>\$ (97,860)</u>	<u>\$ (121,305)</u>
Fund Balance, Beginning	233,365	219,665	219,665	121,805
Fund Balance, Ending	<u>\$ 219,665</u>	<u>\$ 200,765</u>	<u>\$ 121,805</u>	<u>\$ 500</u>

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

	Actual	Budget	Projected	Tentative
	FY 2025	FY 2026	FY 2026	Budget
	FY 2027			FY 2027
Revenues				
Sales taxes - RAP	\$ 630,000	\$ 650,000	\$ 600,000	\$ 650,000
Interest	852,700	500,000	500,000	200,000
Total Revenues	1,482,700	1,150,000	1,100,000	850,000
Expenditures				
Principal	653,000	668,000	668,000	689,000
Interest	745,500	727,300	727,330	708,310
Total Expenditures	\$ 1,398,500	\$ 1,395,300	\$ 1,395,330	\$ 1,397,310
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	\$ 84,200	\$ (245,300)	\$ (295,330)	\$ (547,310)
Other Financing Sources (Uses)				
Proceeds from borrowing	-	-	-	-
Transfer in	740,000	400,000	600,000	600,000
Transfer out	(502,400)	(16,414,500)	(16,414,470)	-
Total Other Financing Sources (Uses)	237,600	(16,014,500)	(15,814,470)	600,000
Net Change in Fund Balance	\$ 321,800	\$ (16,259,800)	\$ (16,109,800)	\$ 52,690
Fund Balance, Beginning	17,075,403	17,397,203	17,397,203	1,287,403
Fund Balance, Ending	\$ 17,397,203	\$ 1,137,403	\$ 1,287,403	\$ 1,340,093

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

	Actual FY 2025	Budget FY 2026	Projected FY 2026	Tentative Budget FY 2027
Revenues				
Interest	\$ 412,200	\$ 250,000	\$ 275,000	\$ 200,000
Total Revenues	<u>412,200</u>	<u>250,000</u>	<u>275,000</u>	<u>200,000</u>
Expenditures				
General government - projects	87,700	30,000	30,000	104,050
Total Expenditures	<u>\$ 87,700</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 104,050</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 324,500</u>	<u>\$ 220,000</u>	<u>\$ 245,000</u>	<u>\$ 95,950</u>
Other Financing Sources (Uses)				
Transfer in	109,000	-	-	100,000
Transfer out	(705,000)	(2,530,000)	(2,530,000)	(760,000)
Total Other Financing Sources (Uses)	<u>(596,000)</u>	<u>(2,530,000)</u>	<u>(2,530,000)</u>	<u>(660,000)</u>
Net Change in Fund Balance	<u>\$ (271,500)</u>	<u>\$ (2,310,000)</u>	<u>\$ (2,285,000)</u>	<u>\$ (564,050)</u>
Fund Balance, Beginning	<u>8,662,234</u>	<u>8,390,734</u>	<u>8,390,734</u>	<u>6,105,734</u>
Fund Balance, Ending	<u>\$ 8,390,734</u>	<u>\$ 6,080,734</u>	<u>\$ 6,105,734</u>	<u>\$ 5,541,684</u>
Due From Golf Fund				(2,921,231)

PARK CAPITAL FUND - 41
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>Tentative</u> <u>Budget</u> <u>FY 2027</u>
Revenues				
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	-
Total Revenues	<u>169,720</u>	<u>1,152,700</u>	<u>1,270,140</u>	<u>387,950</u>
Expenditures				
Parks and recreation	<u>789,770</u>	<u>21,406,000</u>	<u>21,045,280</u>	<u>350,000</u>
Total Expenditures	<u>\$ 789,770</u>	<u>\$ 21,406,000</u>	<u>\$ 21,045,280</u>	<u>\$ 350,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (620,050)</u>	<u>\$ (20,253,300)</u>	<u>\$ (19,775,140)</u>	<u>\$ 37,950</u>
Other Financing Sources (Uses)				
Transfer in	502,380	19,414,474	19,414,470	-
Transfer out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(19,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>402,380</u>	<u>19,314,474</u>	<u>19,395,470</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (217,670)</u>	<u>\$ (938,826)</u>	<u>\$ (379,670)</u>	<u>\$ 37,950</u>
Fund Balance, Beginning	<u>894,566</u>	<u>676,896</u>	<u>676,896</u>	<u>297,226</u>
Fund Balance, Ending	<u>\$ 676,896</u>	<u>\$ (261,930)</u>	<u>\$ 297,226</u>	<u>\$ 335,176</u>

PARK CAPITAL FUND
CAPITAL PROJECT SCHEDULE
REVENUE AND EXPENDITURES

FISCAL YEAR		Other Unrestricted	Restricted Cash - Impact Fee/Grant	Total	
FY 2027	BEGINNING CASH	\$ 297,226	\$ -	\$ 297,226	
	REVENUES				
	IMPACT FEE REVENUE	-	176,800	176,800	
	GRANT REVENUE	-	196,000	196,000	
	INTEREST REVENUE	-	15,150	15,150	
		-	387,950	387,950	
	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	
		139,000	211,000	350,000	
ENDING CASH	\$ 158,226	\$ 176,950	\$ 335,176		
FY 2028	BEGINNING CASH	\$ 158,226	\$ 176,950	\$ 335,176	
	REVENUES				
	IMPACT FEE REVENUE	-	100,000	100,000	
	INTEREST REVENUE	1,000	-	1,000	
		1,000	100,000	101,000	
	PROJECT				
	REPAIR AND REPLACEMENT	150,000	100,000	250,000	
		150,000	100,000	250,000	
	ENDING CASH	\$ 9,226	\$ 176,950	\$ 186,176	
	FY 2029	BEGINNING CASH	\$ 9,226	\$ 176,950	\$ 186,176
		REVENUES			
IMPACT FEE REVENUE		-	100,000	100,000	
INTEREST REVENUE		1,000	-	1,000	
		1,000	100,000	101,000	
PROJECT					
REPAIR AND REPLACEMENT		-	100,000	100,000	
		-	100,000	100,000	
ENDING CASH		\$ 10,226	\$ 176,950	\$ 187,176	
FY 2030		BEGINNING CASH	\$ 10,226	\$ 176,950	\$ 187,176
		REVENUES			
	IMPACT FEE REVENUE	-	100,000	100,000	
	INTEREST REVENUE	1,000	-	1,000	
		1,000	100,000	101,000	
	PROJECT				
	REPAIR AND REPLACEMENT	-	200,000	200,000	
		-	200,000	200,000	
	ENDING CASH	\$ 11,226	\$ 76,950	\$ 88,176	

FY 2031	BEGINNING CASH	\$	11,226	\$	76,950	\$	88,176
	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	\$	12,226	\$	26,950	\$	39,176

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>Tentative</u> <u>Budget</u> <u>FY 2027</u>
Revenues				
Impact fees	\$ 16,000	\$ 3,400	\$ 48,755	\$ 39,010
Interest	4,900	1,000	2,000	2,000
Total Revenues	<u>20,900</u>	<u>4,400</u>	<u>50,755</u>	<u>41,010</u>
Other Financing Sources (Uses)				
Transfer out	(109,000)	-	-	(100,000)
Total Other Financing Sources (Uses)	<u>(109,000)</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>
Net Change in Fund Balance	<u>\$ (88,100)</u>	<u>\$ 4,400</u>	<u>\$ 50,755</u>	<u>\$ (58,990)</u>
Fund Balance, Beginning	<u>150,447</u>	<u>62,347</u>	<u>62,347</u>	<u>113,102</u>
Fund Balance, Ending	<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>Tentative</u> <u>Budget</u> <u>FY 2027</u>
Revenues				
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	253,000
Miscellaneous	42,900	-	\$ 19,400	-
Total Revenues	<u>2,543,500</u>	<u>6,657,700</u>	<u>7,046,610</u>	<u>2,356,670</u>
Expenditures				
Highways and streets - projects	4,570,700	12,063,900	\$ 12,321,650	2,630,000
Total Expenditures	<u>\$ 4,570,700</u>	<u>\$ 12,063,900</u>	<u>\$ 12,321,650</u>	<u>\$ 2,630,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (2,027,200)</u>	<u>\$ (5,406,200)</u>	<u>\$ (5,275,040)</u>	<u>\$ (273,330)</u>
Other Financing Sources (Uses)				
Transfer Out	(202,198)	(297,200)	(297,200)	(318,300)
Transfer-in unrestricted	705,000	1,030,000	1,030,000	760,000
Total Other Financing Sources (Uses)	<u>502,802</u>	<u>732,800</u>	<u>732,800</u>	<u>441,700</u>
Net Change in Fund Balance	<u><u>\$ (1,524,398)</u></u>	<u><u>\$ (4,673,400)</u></u>	<u><u>\$ (4,542,240)</u></u>	<u><u>\$ 168,370</u></u>
Fund Balance, Beginning	<u>5,989,098</u>	<u>4,464,700</u>	<u>4,464,700</u>	<u>(77,540)</u>
Fund Balance, Ending	<u><u>\$ 4,464,700</u></u>	<u><u>\$ (208,700)</u></u>	<u><u>\$ (77,540)</u></u>	<u><u>\$ 90,830</u></u>

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

	Actual	Budget	Projected	Tentative
	FY 2025	FY 2026	FY 2026	Budget
				FY 2027
Operating Revenues				
Charges for services:				
Metered water sales	\$ 6,014,500	\$ 5,885,400	\$ 5,894,000	\$ 5,999,140
Connection fees	23,100	15,000	53,600	60,800
Miscellaneous	11,500	14,000	12,000	6,000
Total Operating Revenues	6,049,100	5,914,400	5,959,600	6,065,940
Operating Expenses				
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	766,500
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	243,080	234,000
Miscellaneous	58,300	57,000	59,500	62,000
Total Operating Expenses	4,838,700	4,973,075	4,971,590	5,279,950
Operating Income (Loss)	1,210,400	941,325	988,010	785,990
Non-operating				
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)	(815,990)
Interest income	145,000	94,000	100,000	90,000
Impact fee revenues	114,700	-	-	-
Total Non-operating	5,539,331	(2,239,230)	(2,221,435)	(771,990)
Fund Balance - use of(-) cont to +	\$ 6,749,731	\$ (1,297,905)	\$ (1,233,425)	\$ 14,000
Total cash balance (restricted and unrestricted)	2,436,149	1,138,244	1,202,724	1,216,724

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	128,000	-	-	125,000	-	253,000
	TRANSPORTATION TAXES	-	800,000	1,150,000	-	-	1,950,000
	TRANSFER IN FROM CIP FUND - UNRESTRICTED CASH	760,000	-	-	-	-	760,000
	TOTAL REVENUE	888,000	800,000	1,150,000	278,670	-	3,116,670
	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	\$ 93,000	\$ 15,000	\$ 1,700	\$ 58,670	\$ -	\$ (361,630)

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	\$ 93,000	\$ 15,000	\$ 1,700	\$ 58,670	\$ -	\$ 168,370
	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	\$ 248,000	\$ (36,000)	\$ (228,800)	\$ (226,330)	\$ -	\$ (243,130)

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	\$ 248,000	\$ (36,000)	\$ (228,800)	\$ (226,330)	\$ -	\$ (243,130)
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	100,000	-	100,000
	TRANSPORTATION TAXES	-	848,700	1,220,000	-	-	2,068,700
	TRANSFER IN FROM CIP FUND - UNRESTRICTED CASH	-	-	-	-	-	-
	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	\$ (452,000)	\$ (457,300)	\$ (233,800)	\$ (126,330)	\$ -	\$ (1,269,430)

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING	TRANS TAX	CROAD TAX	RESTRICTED	ONE TIME GRANTS	TOTAL
		UNRESTRICTED CASH	REVENUE	REVENUE	CASH- IMPACT FEE		
FY 2030	BEGINNING CASH	\$ (452,000)	\$ (457,300)	\$ (233,800)	\$ (126,330)	\$ -	\$ (1,269,430)
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	100,000	-	100,000
	TRANSPORTATION TAXES	-	874,200	1,256,600	-	-	2,130,800
	TRANSFER IN FROM CIP FUND - UNRESTRICTED CASH	-	-	-	-	-	-
	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	\$ (1,302,000)	\$ (673,100)	\$ (327,200)	\$ (26,330)	\$ -	\$ (2,328,630)

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING	TRANS TAX	CROAD TAX	RESTRICTED	ONE TIME GRANTS	TOTAL
		UNRESTRICTED CASH	REVENUE	REVENUE	CASH- IMPACT FEE		
FY 2031	BEGINNING CASH	\$ (1,302,000)	\$ (673,100)	\$ (327,200)	\$ (26,330)	\$ -	\$ (2,328,630)
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	100,000	-	100,000
	TRANSPORTATION TAXES	-	900,400	1,294,300	-	-	2,194,700
	TRANSFER IN FROM CIP FUND - UNRESTRICTED CASH	-	-	-	-	-	-
	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	\$ (2,152,000)	\$ (1,032,700)	\$ (282,900)	\$ 73,670	\$ -	\$ (3,393,930)

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

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

	Actual FY 2025	Budget FY 2026	Projected FY 2026	Tentative Budget FY 2027
Revenues				
Charges for services:				
Total Operating Revenues	-	-	-	-
Operating Expenses				
Professional services	-	100,000	100,000	100,000
Total Operating Expenses	-	100,000	100,000	100,000
Operating Income (Loss)	-	(100,000)	(100,000)	(100,000)
Nonoperating Income (Expense)				
Capital-infrastructure	-	(2,261,020)	(2,236,355)	(845,000)
Debt service payments	-	(211,610)	(211,610)	(213,180)
Proceeds from Borrowing				-
Transfers from Water Operating	-	2,272,630	2,256,535	815,990
Interest income	-	-	10,000	10,000
Impact fee revenues	-	300,000	508,000	428,620
Total Nonoperating	-	100,000	326,570	196,430
Fund Balance - use of(-) cont to +	\$ -	\$ -	\$ 226,570	\$ 96,430
Total cash balance (restricted capital and impact)				323,000

FISCAL YEAR	WATER CAPITAL PROJECTS	GROWTH %	EXISTING %	ESTIMATED COST	GROWTH	EXISTING
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 FY 2025	Budget FY 2026	Projected FY 2026	Tentative Budget FY 2027
Revenues				
Charges for services:				
User Fees	\$1,307,200	\$ 1,380,000	\$1,380,000	\$1,462,800
Total Operating Revenues	1,307,200	1,380,000	1,380,000	1,462,800
Operating Expenses				
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
Total Operating Expenses	844,500	1,039,255	892,760	993,620
Operating Income (Loss)	462,700	340,745	487,240	469,180
Nonoperating Income (Expense)				
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	52,000	48,000
Impact fee revenues	78,900	200,000	140,140	184,270
Total Non-operating	(699,400)	(1,257,471)	(1,298,340)	(193,572)
Fund Balance - use of(-) cont to +	\$ (236,700)	\$ (916,726)	\$ (811,100)	\$ 275,608
Cash ending balance - Unrestricted	1,447,265	448,419	613,905	826,085
Cash ending balance - Restricted	210,268	292,388	232,528	295,956
	\$1,657,533	\$ 740,807	\$ 846,433	\$1,122,041

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

	Actual	Budget	Projected	Tentative
	FY 2025	FY 2026	FY 2026	Budget
				FY 2027
Operating Revenues				
Charges for services:				
User fees	\$ 1,754,610	\$ 1,740,000	\$ 1,754,610	\$ 1,754,610
Total Operating Revenues	1,754,610	1,740,000	1,754,610	1,754,610
Operating Expenses				
Salaries and benefits	63,190	65,815	53,050	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
Total Operating Expenses	1,492,680	1,780,305	1,759,365	1,807,790
Operating Income (Loss)	261,930	(40,305)	(4,755)	(53,180)
Nonoperating Income (Expense)				
Interest income	35,920	20,000	26,000	26,000
Total Nonoperating	35,920	20,000	26,000	26,000
Fund Balance - use of(-) cont to +	\$ 297,850	\$ (20,305)	\$ 21,245	\$ (27,180)
Cash ending balance	\$ 915,728	895,423	936,973	909,793

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

	Actual	Budget	Projected	Tentative
	FY 2025	FY 2026	FY 2026	Budget
				FY 2027
Revenues				
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	993,300	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>4,368,300</u>	<u>4,475,000</u>
Total Operating Revenues				
Operating Expenses				
Salaries and benefits	1,898,300	1,712,510	1,823,750	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	789,000	1,316,500
Buildings and grounds - supplies and maintenance	46,700	42,500	66,000	51,000
Power purchases	59,500	40,000	44,000	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	585,000	575,000
Miscellaneous	61,800	114,000	114,000	114,500
	<u>4,598,200</u>	<u>3,558,400</u>	<u>3,945,715</u>	<u>4,387,960</u>
Total Operating Expenses				
Operating Income (Loss)				
	<u>(375,300)</u>	<u>533,600</u>	<u>422,585</u>	<u>87,040</u>
Nonoperating Income (Expense)				
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>
Total Non-operating				
Fund Balance - use of(-) cont to +				
	\$ (745,000)	\$ 229,425	\$ 109,505	\$ 378,520
Cash ending balance - Unrestricted	358,163	533,600	434,415	623,040
Cash ending balance - Restricted	74,116	(225,059)	(258,794)	(380,016)
	<u>432,279</u>	<u>308,541</u>	<u>175,621</u>	<u>243,024</u>

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

	Actual	Budget	Projected	Tentative
	FY 2025	FY 2026	FY 2026	Budget
				FY 2027
Operating Revenues				
Capital replacement charge	\$ 391,200	\$ 391,480	\$ 391,480	\$ 408,220
User Fees - interdepartmental	174,900	375,000	375,000	-
Miscellaneous	17,200	-	-	-
Total Operating Revenues	583,300	766,480	766,480	408,220
Operating Expenses				
Salaries and benefits	343,300	339,200	328,350	369,900
Equipment - supplies and maintenance	41,300	45,500	50,630	50,500
Total Operating Expenses	384,600	384,700	378,980	420,400
Operating Income (Loss)	198,700	381,780	387,500	(12,180)
Nonoperating Income (Expense)				
Interest income	38,700	24,000	24,000	20,000
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	-
Total Nonoperating Income (Expense)	(410,600)	(132,000)	(132,000)	(366,569)
Fund Balance - use of(-) cont to +	\$ (211,900)	\$ 249,780	\$ 255,500	\$ (378,749)
Cash ending balance	801,065	1,050,845	1,056,565	677,816

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 Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#10 GENERAL FUND							
TAX REVENUE							
10-1031-31101	PROPERTY TAX - GENERAL	3,190,439	3,187,750	3,238,000	3,286,900	65,000	1.5% increase.
10-1031-31102	PRIOR YEARS DELINQUENT	2,286	2,000	2,000	2,000	0	
10-1031-31103	FEE IN LIEU OF PERS PROP TAXES	152,504	155,000	153,000	153,000	0	
10-1031-31300	SALES AND USE TAX	6,850,924	6,760,000	6,970,700	7,179,820	0	3% increase.
10-1031-31303	ENERGY SALES AND USE - POWER	1,619,093	1,450,000	1,450,000	1,450,000	0	
10-1031-31304	ENERGY SALES AND USE - GAS	544,364	714,000	642,600	642,600	0	
10-1031-31305	TRANSIENT ROOM AND SHORT TERM	47,539	51,000	48,000	48,000	0	
10-1031-31401	CABLE TAX	143,816	120,000	140,000	140,000	0	
10-1031-31402	TELEPHONE TAX	155,081	145,000	150,000	150,000	0	
	Total TAX REVENUE:	<u>12,706,046</u>	<u>12,584,750</u>	<u>12,794,300</u>	<u>13,052,320</u>	<u>65,000</u>	
LICENSES AND PERMITS							
10-1032-32100	BUSINESS LICENSES AND PERMITS	250,366	255,000	250,000	250,000	0	Fewer delinquencies = less penalty revenue.
	Total LICENSES AND PERMITS:	<u>250,366</u>	<u>255,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>	
INTERGOVERNMENTAL							
10-1033-33201	OPERATING GRANTS - STATE	93,493	185,000	185,000	0	0	TBD based on project and award schedules.
10-1033-33202	OPERATING GRANTS - OTHER	0	10,000	8,500	5,000	0	Davis County mural grant.
10-1033-33204	CONTRIBUTIONS FROM OTHER GOVER	10,000	10,000	15,750	10,000	0	West Bountiful additional court contribution.
10-1033-33207	STATE LIQUOR FUND ALLOTMENT	36,694	38,600	33,600	34,000	0	
	Total INTERGOVERNMENTAL:	<u>140,188</u>	<u>243,600</u>	<u>242,850</u>	<u>49,000</u>	<u>0</u>	
CHARGES FOR SERVICES							
10-1034-34201	FEES-RECREATION PROGRAMS	65,174	72,000	65,000	65,000	0	Assume same participation/revenue as FY25.
10-1034-34203	PARKING CITATIONS	4,315	6,000	5,000	4,500	0	
10-1034-34204	FEES POLICE	55,110	50,000	50,000	50,000	0	
10-1034-34205	PLAN CHECK	93,583	120,000	120,600	120,000	0	
10-1034-34206	ZONING & SUBDIVISION PLANNING	26,050	20,000	35,000	25,000	0	
10-1034-34207	INFRASTRUCTURE INSPECTION	29,710	7,500	7,500	7,500	0	
10-1034-34208	PERMIT FEE - INSPECTION	189,433	250,000	320,000	273,000	0	
10-1034-34301	LIBERTY FESTIVAL REVENUE	72,107	70,000	72,500	75,000	0	
10-1034-34302	LIBERTY FEST 5K	4,756	0	4,800	4,800	0	
10-1034-34400	SALES AND SERVICE EXCAVATION	119,226	50,000	100,000	50,000	0	
10-1034-34401	MATERIALS AND SUPPLIES SALES	11,170	10,000	13,000	5,000	0	
10-1034-34409	SALES AND SERVICE PUBLIC WORKS	14,758	10,000	10,000	10,000	0	
10-1034-34601	RENTS-PARKS AND BALL FIELDS	13,223	22,000	18,000	20,000	0	
10-1034-34650	RENTS - CELL TOWER SITES	17,422	18,400	18,400	19,320	0	
	Total CHARGES FOR SERVICES:	<u>716,036</u>	<u>705,900</u>	<u>839,800</u>	<u>729,120</u>	<u>0</u>	
JUDICIAL REVENUE							
10-1035-35100	COURT FINES & BAIL FORFEITURES	507,843	475,000	415,000	415,000	0	Down from FY 25 as we've caught up on delinquent colle
	Total JUDICIAL REVENUE:	<u>507,843</u>	<u>475,000</u>	<u>415,000</u>	<u>415,000</u>	<u>0</u>	
MISCELLANEOUS							
10-1037-34050	REIMBURSEMENTS	22,247	0	0	0	0	
10-1037-36000	MISCELLANEOUS	-9,883	25,000	25,000	25,000	0	
10-1037-36100	INTEREST EARNINGS	167,794	150,000	160,000	160,000	60,000	
10-1037-36200	DIVIDENDS - AWARDS	28,814	30,000	33,000	30,000	0	
10-1037-36300	CREDIT CARD USE FEE	4,795	5,000	5,000	5,000	0	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
Total MISCELLANEOUS:		213,767	210,000	223,000	220,000	60,000	
OTHER FINANCING SOURCES							
10-1038-36700	CONTRIBUTIONS	10,000	1,000	7,750	1,000	0	
10-1038-37125	TRANSFERS FROM RDA	141,956	148,700	156,400	164,010	7,130	<i>Estimated 5% admin fee for FY27.</i>
10-1038-37144	TRANSFERS FROM ROADS	202,198	297,200	297,200	318,300	0	<i>Contribution for eligible expenses under dept 10-3502.</i>
10-1038-37300	GAIN ON DISPOSAL OF CAPITAL AS	15,554	75,000	75,000	10,000	0	
10-1038-37400	INSURANCE RECOVERY	17,312	21,000	21,000	21,000	0	<i>Annual reimbursement from fallen officers fund.</i>
10-1038-37990	FUND BALANCE - USE OF	0	1,586,010	909,010	97,010	-136,230	
Total OTHER FINANCING SOURCES:		387,019	2,128,910	1,466,360	611,320	-129,100	
GOVERNING COUNCIL							
10-1101-41101	WAGE REGULAR EMPLOYEES	114,788	112,000	130,900	133,100	0	<i>2% merit, 2.7% COLA.</i>
10-1101-41200	EMPLOYEE BENEFITS	61,135	65,000	79,400	77,500	0	<i>4.7% medical increase, 1% URS decrease.</i>
10-1101-42100	PROF & TECHNICAL SERVICES	43,431	0	0	0	0	
10-1101-42105	PROF & TECHNICAL SERVICES-ATTY	0	1,000	0	0	0	
10-1101-42109	ELECTIONS	0	36,000	25,000	0	0	<i>Next election in FY28.</i>
10-1101-42400	ADVERTISING AND PUBLIC NOTICES	0	500	0	0	0	
10-1101-42900	TRAVEL, EDUCATION AND TRAINING	11,592	10,000	12,000	10,000	0	
10-1101-43400	TELECOMMUNICATION	2,700	2,700	2,700	2,700	0	
10-1101-45200	OPERATING SUPPLIES	15,421	16,000	16,000	16,000	0	
10-1101-45208	COUNCIL CONTRIBUTIONS	75	15,000	5,000	10,000	0	
10-1101-45400	BOOKS, PUBLICATIONS AND SUBSCR	23,599	22,500	24,000	22,500	0	
Total GOVERNING COUNCIL:		272,741	280,700	295,000	271,800	0	
CHIEF ADMINISTRATIVE OFFICER							
10-1103-41101	WAGE REGULAR EMPLOYEES	420,029	473,000	446,000	500,000	0	<i>2% merit, 2.7% COLA.</i>
10-1103-41200	EMPLOYEE BENEFITS	156,779	167,900	183,300	196,400	0	<i>4.7% medical increase, 1% URS decrease.</i>
10-1103-41201	EMPLOYEE ALLOWANCES	6,000	6,000	6,000	6,000	0	
10-1103-42100	PROF & TECHNICAL SERVICES	2,214	6,500	8,000	6,500	0	
10-1103-42400	ADVERTISING AND PUBLIC NOTICES	18,542	27,100	18,000	27,100	0	
10-1103-42900	TRAVEL, EDUCATION AND TRAINING	21,563	14,200	14,200	10,000	0	
10-1103-43400	TELECOMMUNICATION	2,952	3,400	3,400	3,400	0	
10-1103-45211	INDIRECT COST ALLOCATION	-219,500	-225,600	-225,600	-243,740	0	<i>Amount allocated to water, storm, golf, solid waste.</i>
10-1103-45400	BOOKS, PUBLICATIONS AND SUBSCR	2,546	3,000	2,500	3,000	0	
Total CHIEF ADMINISTRATIVE OFFICER:		411,125	475,500	455,800	508,660	0	
FINANCIAL							
10-1104-41101	WAGE REGULAR EMPLOYEES	395,499	408,000	412,000	445,200	0	<i>2% merit, 2.7% COLA.</i>
10-1104-41103	OVERTIME	0	0	0	0	0	
10-1104-41200	EMPLOYEE BENEFITS	181,759	178,000	187,000	189,500	0	<i>4.7% medical increase, 1% URS decrease.</i>
10-1104-41201	EMPLOYEE ALLOWANCES	6,000	6,000	6,000	6,000	0	
10-1104-42900	TRAVEL, EDUCATION AND TRAINING	2,491	3,000	3,000	4,000	0	<i>UGFOA conference.</i>
10-1104-43400	TELECOMMUNICATION	3,746	3,600	3,600	3,600	0	
10-1104-45200	OPERATING SUPPLIES	178	300	300	300	0	
10-1104-45211	INDIRECT COST ALLOCATION	-300,000	-324,200	-324,200	-355,340	0	<i>Amount allocated to water, storm, golf, solid waste.</i>
10-1104-45400	BOOKS, PUBLICATIONS AND SUBSCR	1,282	1,100	1,100	1,300	0	<i>Increase to GFOA membership.</i>
Total FINANCIAL:		290,954	275,800	288,800	294,560	0	
ADMINISTRATIVE SUPPORT							
10-1120-41205	TUITION REIMBURSEMENT	0	6,000	0	4,000	0	<i>Gets re-allocated to awarded ee's department budget.</i>

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
10-1120-42000	GEN & CONTRACTED SERVICES-IT	70,093	76,970	83,000	77,000	0	
10-1120-42100	PROF & TECHNICAL SERVICES	54,633	60,000	60,000	60,000	0	
10-1120-42105	PROF & TECHNICAL SERVICES-ATTY	53,417	45,000	45,000	45,000	0	
10-1120-42110	BANK CHARGES	9,053	7,000	10,000	10,000	0	<i>Incr for additional account srvc's that allow more interest.</i>
10-1120-42300	INSURANCE - RISK MANAGEMENT	195,286	200,000	188,000	200,000	0	
10-1120-45100	OFFICE SUPPLIES	12,121	12,000	12,000	12,000	0	
10-1120-45202	EMPLOYEE APPRECIATION	22,815	26,000	26,000	28,000	0	<i>Increased food costs for spring luncheon and Christmas</i>
10-1120-45211	INDIRECT COST ALLOCATION	-114,200	-129,900	-129,900	-136,400	0	<i>Amount allocated to water, storm, golf, solid waste.</i>
10-1120-48504	COMPUTERS & EQUIPMENT - IT	9,768	69,325	65,000	20,000	0	
10-1120-49011	INTERDEPARTMENTAL FLEET FUEL	309	500	500	500	0	
10-1120-49012	INTERDEPARTMENTAL FLEET R&M	800	1,600	1,600	0	0	<i>Hold overhead charge from fund 61 this year.</i>
10-1120-49013	FLEET PARTS AND SUPPLIES	538	1,000	600	1,000	0	
Total ADMINISTRATIVE SUPPORT:		314,635	375,495	361,800	321,100	0	
PLANNING AND ZONING							
10-1130-41101	WAGE REGULAR EMPLOYEES	353,506	390,000	368,200	390,000	0	<i>2% merit, 2.7% COLA.</i>
10-1130-41102	TEMPORARY EMPLOYEES	23,453	24,450	21,600	24,450	0	
10-1130-41103	OVERTIME	917	1,000	500	1,000	0	
10-1130-41200	EMPLOYEE BENEFITS	171,739	198,000	196,400	200,500	0	<i>4.7% medical increase, 1% URS decrease.</i>
10-1130-41201	EMPLOYEE ALLOWANCES	6,000	6,000	6,000	6,000	0	
10-1130-42106	PROF & TECH SERVICES-ECON DEV	3,641	7,000	5,200	7,000	0	
10-1130-42900	TRAVEL, EDUCATION AND TRAINING	4,329	6,500	4,500	6,500	0	
10-1130-43400	TELECOMMUNICATION	3,057	3,200	3,200	3,200	0	
10-1130-45200	OPERATING SUPPLIES	650	500	500	500	0	
10-1130-45400	BOOKS, PUBLICATIONS AND SUBSCR	7,082	6,000	7,000	6,000	0	
10-1130-46010	GRANT - CONTRACT PAYMENTS	85,317	172,500	170,000	0	0	
10-1130-49013	FLEET PARTS AND SUPPLIES	159	0	800	0	0	
Total PLANNING AND ZONING:		659,849	815,150	783,900	645,150	0	
GENERAL GOVERNMENT BUILDING							
10-1140-42000	GENERAL & CONTRACTED SERVICES	122,824	150,000	130,000	150,000	0	
10-1140-43100	WATER, SEWER, GARBAGE	6,421	6,500	6,500	6,500	0	
10-1140-43200	NATURAL GAS	10,064	18,000	9,000	18,000	0	
10-1140-43300	ELECTRICITY	58,932	48,000	58,000	48,000	0	
10-1140-43400	TELECOMMUNICATION	18,051	18,000	18,000	18,000	0	
10-1140-45200	OPERATING SUPPLIES	8,896	10,000	10,000	10,000	0	
10-1140-45211	INDIRECT COST ALLOCATION	-39,600	-62,400	-62,400	-62,400	0	<i>Amount allocated to water, storm, golf, solid waste.</i>
10-1140-45603	MACHINERY AND EQUIPMENT	13,096	2,000	2,000	2,000	0	
Total GENERAL GOVERNMENT BUILDING:		198,683	190,100	171,100	190,100	0	
PUBLIC WORKS BUILDING							
10-1142-42000	GENERAL & CONTRACTED SERVICES	17,685	20,000	20,000	20,000	0	
10-1142-43100	WATER, SEWER, GARBAGE	6,732	5,500	6,000	6,000	0	<i>Increase for solid waste expenses formerly in SW fund.</i>
10-1142-43200	NATURAL GAS	7,818	10,000	8,000	10,000	0	
10-1142-43300	ELECTRICITY	15,738	14,000	14,000	14,000	0	
10-1142-45200	OPERATING SUPPLIES	20,384	20,000	20,000	20,000	0	
10-1142-45211	INDIRECT COST ALLOCATION	-39,100	-38,500	-38,500	-38,500	0	<i>Amount allocated to water, storm, golf, solid waste.</i>
10-1142-45603	MACHINERY AND EQUIPMENT	23,933	10,000	10,000	10,000	0	
Total PUBLIC WORKS BUILDING:		53,190	41,000	39,500	41,500	0	
BUILDING INSPECTION							
10-1171-41101	WAGE REGULAR EMPLOYEES	170,389	174,000	179,300	184,600	0	<i>2% merit, 2.7% COLA.</i>

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
10-1171-41103	OVERTIME	565	500	500	500	0	
10-1171-41200	EMPLOYEE BENEFITS	102,665	106,000	109,400	112,850	0	4.7% medical increase, 1% URS decrease.
10-1171-42000	GENERAL & CONTRACTED SERVICES	11,792	12,000	12,000	12,000	0	
10-1171-42900	TRAVEL, EDUCATION AND TRAINING	209	1,600	1,600	1,600	0	
10-1171-43400	TELECOMMUNICATION	777	1,200	1,200	1,200	0	
10-1171-45400	BOOKS, PUBLICATIONS AND SUBSCR	806	500	500	500	0	
10-1171-45603	MACHINERY AND EQUIPMENT	456	0	0	0	0	
10-1171-49011	INTERDEPARTMENTAL FLEET FUEL	610	700	700	700	0	
10-1171-49012	INTERDEPARTMENTAL FLEET R&M	1,900	3,700	3,700	0	0	Hold overhead charge from fund 61 this year.
10-1171-49013	FLEET PARTS AND SUPPLIES	266	300	1,300	300	0	
10-1171-49014	INTERDEPARTMENTAL ANNUAL CAP	3,600	2,780	2,780	0	0	
Total BUILDING INSPECTION:		294,035	303,280	312,980	314,250	0	
GENERAL GOVT NON OPERATING							
10-1900-49141	TRANSFERS TO PARK CAPITAL	0	1,500,000	1,500,000	0	0	
Total GENERAL GOVT NON OPERATING:		0	1,500,000	1,500,000	0	0	
JUDICIAL							
10-2030-41000	PERSONNEL SERVICES JUSTICE OF	73,400	82,000	82,000	82,000	-4,100	Based on AOC determination, rec'd each April.
10-2030-41101	WAGE REGULAR EMPLOYEES	174,920	180,000	184,200	182,630	0	Increase P/T from 25-30 hours/week. 2% merit, 2.7% CO
10-2030-41103	OVERTIME	738	1,000	2,200	1,500	0	
10-2030-41200	EMPLOYEE BENEFITS	110,494	114,000	119,000	116,620	0	4.7% medical increase, 1% URS decrease.
10-2030-42100	PROF & TECHNICAL SERVICES	4,826	6,000	5,000	6,000	0	
10-2030-42110	BANK CHARGES	12,097	12,000	12,500	12,000	0	
10-2030-42900	TRAVEL, EDUCATION AND TRAINING	1,812	2,500	2,000	2,500	0	
10-2030-43400	TELECOMMUNICATION	2,474	2,500	2,500	2,500	0	
10-2030-45100	OFFICE SUPPLIES	4,111	4,200	4,000	4,200	0	
10-2030-45200	OPERATING SUPPLIES	1,571	2,000	1,750	2,000	0	
10-2030-47100	JURY AND WITNESS PAYMENTS	37	100	500	100	0	
Total JUDICIAL:		386,480	406,300	415,650	412,050	-4,100	
JUSTICE COURT							
10-2035-42107	PROF & TECHNICAL - DEFENDER	18,000	20,000	18,000	20,000	0	
10-2035-42108	PROF & TECHNICAL - PROSECUTOR	52,248	60,000	55,000	60,000	0	
10-2035-42111	ADMINISTRATIVE LIQUOR RELATED	9,732	10,000	10,000	10,000	0	
Total JUSTICE COURT:		79,980	90,000	83,000	90,000	0	
POLICE							
10-2400-41101	WAGE REGULAR EMPLOYEES	2,733,627	2,845,000	2,789,600	3,044,000	0	Add'l Officer and 4% merit, 2.7% COLA.
10-2400-41103	OVERTIME	171,231	100,000	145,000	100,000	0	
10-2400-41104	NSL LIVE OVERTIME	6,225	20,000	10,000	20,000	0	
10-2400-41200	EMPLOYEE BENEFITS	1,689,955	1,813,500	1,740,600	1,917,150	0	Additional Officer (PY Req) and 4.7% medical increase, 1
10-2400-41202	EMPLOYEE ALLOWANCES - UNIFORM	46,533	38,000	35,000	38,000	0	
10-2400-41205	TUITION REIMBURSEMENT	2,000	2,000	2,000	0	0	
10-2400-42100	PROF & TECHNICAL SERVICES	32,143	7,700	27,000	10,000	0	Reduced for Davis County Metro Narcotics Contract (now
10-2400-42101	PROF & TECHNICAL SERVICES-CAM	66,440	70,000	85,000	70,000	0	
10-2400-42120	RENTAL OF EQUIPMENT & VEHICLES	10,960	13,500	11,000	13,500	0	
10-2400-42900	TRAVEL, EDUCATION AND TRAINING	28,037	30,000	28,000	30,000	0	
10-2400-43400	TELECOMMUNICATION EMPLOYEES	26,346	28,000	26,000	28,000	0	
10-2400-45100	OFFICE SUPPLIES	2,027	3,200	2,200	3,200	0	
10-2400-45200	OPERATING SUPPLIES	10,206	18,300	11,000	27,600	0	Additional Officer (PY Req).
10-2400-45260	K-9 EXPENDITURES	4,444	5,000	4,500	5,000	0	

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10-2400-45400	BOOKS, PUBLICATIONS AND SUBSCR	39,564	41,600	40,000	41,600	0	
10-2400-45603	MACHINERY AND EQUIPMENT	151,800	118,500	100,000	118,500	0	
10-2400-49011	INTERDEPARTMENTAL FLEET FUEL	69,983	94,500	80,000	94,500	0	
10-2400-49012	INTERDEPARTMENTAL FLEET R&M	56,459	122,900	122,900	0	0	Hold overhead charge from fund 61 this year.
10-2400-49013	FLEET PARTS AND SUPPLIES	48,549	60,000	40,000	60,000	0	
10-2400-49014	INTERDEPARTMENTAL ANNUAL CAP	134,964	171,590	171,590	232,130	0	Incr. based on actual depreciation expense.
Total POLICE:		<u>5,331,492</u>	<u>5,603,290</u>	<u>5,471,390</u>	<u>5,853,180</u>	<u>0</u>	
POLICE - NON-SWORN							
10-2404-41101	WAGE REGULAR EMPLOYEES	278,256	286,000	289,900	450,000	0	2% merit, 2.7% COLA.
10-2404-41102	TEMPORARY EMPLOYEES	142,425	149,000	152,700	149,000	0	
10-2404-41200	EMPLOYEE BENEFITS	172,036	175,000	174,500	170,000	0	4.7% medical increase, 1% URS decrease.
10-2404-41205	TUITION REIMBURSEMENT	2,000	2,000	2,000	0	0	Only funded if applied for and awarded.
Total POLICE - NON-SWORN:		<u>594,717</u>	<u>612,000</u>	<u>619,100</u>	<u>769,000</u>	<u>0</u>	
SPECIAL DETAIL SERVICES							
10-2405-45000	SUPPLIES AND MATERIALS	17,703	20,000	18,000	20,000	0	
Total SPECIAL DETAIL SERVICES:		<u>17,703</u>	<u>20,000</u>	<u>18,000</u>	<u>20,000</u>	<u>0</u>	
DISPATCH AND COMMUNICATIONS							
10-2600-42000	GENERAL & CONTRACTED SERVICES	69,497	82,000	72,000	82,000	0	
Total DISPATCH AND COMMUNICATIONS:		<u>69,497</u>	<u>82,000</u>	<u>72,000</u>	<u>82,000</u>	<u>0</u>	
FIRE							
10-2900-42000	GENERAL & CONTRACTED SERVICES	1,844,308	1,912,000	1,912,000	1,983,020	0	4% increase.
Total FIRE:		<u>1,844,308</u>	<u>1,912,000</u>	<u>1,912,000</u>	<u>1,983,020</u>	<u>0</u>	
ENGINEERING AND DESIGN							
10-3300-41101	WAGE REGULAR EMPLOYEES	46,552	48,000	26,500	48,000	0	2% merit, 2.7% COLA.
10-3300-41102	TEMPORARY EMPLOYEES	18,132	15,000	24,500	15,000	0	
10-3300-41103	OVERTIME	0	500	0	0	0	
10-3300-41200	EMPLOYEE BENEFITS	18,053	17,500	9,900	19,300	0	4.7% medical increase, 1% URS decrease.
10-3300-42000	GENERAL & CONTRACTED SERVICES	15,556	15,000	14,500	15,500	0	
10-3300-42100	PROF & TECHNICAL SERVICES	20,657	20,000	19,500	20,000	0	
10-3300-42900	TRAVEL, EDUCATION AND TRAINING	1,549	2,500	675	1,500	0	
10-3300-43400	TELECOMMUNICATION	1,730	3,000	2,560	3,000	0	
10-3300-45100	OFFICE SUPPLIES	1,328	1,500	800	1,000	0	
10-3300-45400	BOOKS, PUBLICATIONS AND SUBSCR	2,038	2,500	2,700	3,000	0	
10-3300-45603	MACHINERY AND EQUIPMENT	322	12,495	10,300	3,000	0	FY 2026 Plotter replacement.
10-3300-49011	INTERDEPARTMENTAL FLEET FUEL	2,281	2,500	1,200	2,500	0	
10-3300-49012	INTERDEPARTMENTAL FLEET R&M	2,300	4,600	4,600	0	0	Hold overhead charge from fund 61 this year.
10-3300-49013	FLEET PARTS AND SUPPLIES	1,189	1,500	1,000	1,000	0	
10-3300-49014	INTERDEPARTMENTAL ANNUAL CAP	3,960	3,265	3,265	280	0	
Total ENGINEERING AND DESIGN:		<u>135,646</u>	<u>149,860</u>	<u>122,000</u>	<u>133,080</u>	<u>0</u>	
STREETS ADMINISTRATION							
10-3501-41101	WAGE REGULAR EMPLOYEES	240,947	215,935	233,100	235,000	0	2% merit, 2.7% COLA.
10-3501-41102	TEMPORARY EMPLOYEES	0	10,000	10,000	10,000	0	
10-3501-41103	OVERTIME	10,822	15,000	15,000	15,000	0	
10-3501-41200	EMPLOYEE BENEFITS	146,587	138,790	127,800	139,120	0	4.7% medical increase, 1% URS decrease.

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10-3501-41202	EMPLOYEE ALLOWANCES - UNIFORM	3,634	5,000	5,000	5,000	0	
10-3501-42900	TRAVEL, EDUCATION AND TRAINING	3,087	7,000	7,000	7,000	0	
10-3501-43400	TELECOMMUNICATION	6,094	5,000	6,000	6,000	0	
10-3501-45100	OFFICE SUPPLIES	6,372	7,000	7,000	7,000	0	
10-3501-45200	OPERATING SUPPLIES	1,133	2,500	2,500	2,500	0	
10-3501-45400	BOOKS, PUBLICATIONS AND SUBSCR	1,349	2,000	2,000	2,000	0	
10-3501-49011	INTERDEPARTMENTAL FLEET FUEL	38,940	40,000	30,000	40,000	0	
10-3501-49012	INTERDEPARTMENTAL FLEET R&M	91,039	184,200	184,200	0	0	Hold overhead charge from fund 61 this year.
10-3501-49013	FLEET PARTS AND SUPPLIES	152,967	145,000	145,000	145,000	0	
10-3501-49014	INTERDEPARTMENTAL ANNUAL CAP	222,600	185,465	185,465	152,510	0	
Total STREETS ADMINISTRATION:		925,572	962,890	960,065	766,130	0	
STREETS & HWY - RESTRICTED TAX							
10-3502-41101	WAGE REGULAR EMPLOYEES	96,683	150,195	103,800	157,500	0	2% merit, 2.7% COLA.
10-3502-41103	OVERTIME	3,710	3,500	3,500	3,500	0	
10-3502-41200	EMPLOYEE BENEFITS	50,424	74,050	53,600	96,600	0	4.7% medical increase, 1% URS decrease.
10-3502-42120	RENTAL OF EQUIPMENT & VEHICLES	13,918	17,000	17,000	17,000	0	
10-3502-45200	OPERATING SUPPLIES	8,880	10,000	10,000	15,000	0	\$6K trencher attachment for mini track loader.
10-3502-45502	ROAD REPAIR MATERIAL	19,827	15,000	15,000	15,000	0	
10-3502-45600	REPAIR AND MAINTENANCE	0	15,000	15,000	15,000	0	
10-3502-45603	MACHINERY AND EQUIPMENT	8,755	0	0	0	0	\$15,000 for concrete grinder replacement - HOLD.
10-3502-48500	MACHINERY & EQUIPMENT CAPITAL	0	17,000	17,570	0	0	
Total STREETS & HWY - RESTRICTED TAX:		202,198	301,745	235,470	319,600	0	
SIDEWALKS AND CROSSWALKS							
10-3503-42100	PROF & TECHNICAL SERVICES	34,195	20,000	20,000	0	0	FY 2026 expense for sidewalk replacement study.
10-3503-45501	CONSTRUCTION MATERIAL	72,861	100,000	100,000	100,000	0	
10-3503-45604	OTHER ASSETS-SIGNAGE	0	0	0	10,000	0	New allocation for pedestrian safety signage.
Total SIDEWALKS AND CROSSWALKS:		107,056	120,000	120,000	110,000	0	
STREET CLEANING & SNOW REMOVAL							
10-3505-45503	SALT AND SAND	20,265	60,000	0	60,000	0	
10-3505-45603	MACHINERY AND EQUIPMENT	52,979	30,000	0	30,000	0	
Total STREET CLEANING & SNOW REMOVAL:		73,244	90,000	0	90,000	0	
ENGINEERING, DESIGN, & STUDIES							
10-3506-42100	PROF & TECHNICAL SERVICES	9,405	25,000	25,000	25,000	0	
Total ENGINEERING, DESIGN, & STUDIES:		9,405	25,000	25,000	25,000	0	
STREET LIGHTING & TRAF CONTROL							
10-3507-43300	ELECTRICITY	85,740	75,000	85,000	90,000	0	
10-3507-45600	REPAIR AND MAINTENANCE	78,718	80,000	80,000	80,000	0	
10-3507-45602	STREET STRIPING	114,042	145,000	145,000	145,000	0	
10-3507-45604	PEDESTRIAN AND SAFETY SIGNAGE	46,626	50,000	50,000	50,000	0	Zone blanket sign replacement.
Total STREET LIGHTING & TRAF CONTROL:		325,126	350,000	360,000	365,000	0	
STREETS BEAUTIFICATION							
10-3508-45200	OPERATING SUPPLIES	0	0	0	3,000	0	Utility box wraps at \$750/each.
10-3508-45604	GATEWAY SIGNAGE/ENTRY MONUMEN	0	0	0	15,000	0	Requested by Arts Committee.

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Total STREETS BEAUTIFICATION:		0	0	0	18,000	0	
PARKS ADMINISTRATION							
10-5301-41101	WAGE REGULAR EMPLOYEES	354,154	375,350	385,500	430,300		0 Internal promotion to Parks Lead and 2% merit, 2.7% CO
10-5301-41102	TEMPORARY EMPLOYEES	37,839	25,000	30,530	35,000		0 2 seasonal employees at \$18hr for 20 weeks.
10-5301-41103	OVERTIME	19,660	20,000	20,000	20,000		0
10-5301-41200	EMPLOYEE BENEFITS	239,240	239,920	261,900	272,780		0 4.7% medical increase, 1% URS decrease.
10-5301-41202	EMPLOYEE ALLOWANCES - UNIFORM	4,992	5,000	5,000	5,000		0
10-5301-42000	GENERAL & CONTRACTED SERVICES	104,430	145,000	145,000	145,000		0 Park mowing contract.
10-5301-42100	PROF & TECHNICAL SERVICES	13,382	15,000	20,000	25,000		0 Increase for required wetlands monitoring.
10-5301-42900	TRAVEL, EDUCATION AND TRAINING	9,322	8,500	8,500	8,500		0
10-5301-43400	TELECOMMUNICATION	6,192	5,000	6,000	6,000		0 Data service for Ipad's and air cards.
10-5301-45100	OFFICE SUPPLIES	5,188	3,500	4,500	4,500		0
10-5301-49011	INTERDEPARTMENTAL FLEET FUEL	9,129	12,000	10,000	12,000		0
10-5301-49012	INTERDEPARTMENTAL FLEET R&M	5,900	16,700	16,700	0		0 Hold overhead charge from fund 61 this year.
10-5301-49013	FLEET PARTS AND SUPPLIES	19,128	20,000	20,000	20,000		0
10-5301-49014	INTERDEPARTMENTAL ANNUAL CAP	26,050	28,380	28,380	23,300		0
Total PARKS ADMINISTRATION:		854,607	919,350	962,010	1,007,380	0	
PARK FACILITIES							
10-5304-42202	GROUNDS CARE	125,217	110,000	110,000	80,000		0 FY 26 budget extra \$30k for wall repair at Wild Rose Park
10-5304-43100	WATER AND SEWERAGE	129,727	100,000	98,000	110,000		0
10-5304-43200	NATURAL GAS	3,756	5,500	5,500	5,500		0
10-5304-43300	ELECTRICITY	14,933	16,000	16,000	16,000		0
Total PARK FACILITIES:		273,634	231,500	229,500	211,500	0	
SPECIAL EVENTS							
10-5305-45201	PARKS AND ARTS BOARD	888	0	0	0		0
10-5305-45202	5K RUN	5,503	2,600	2,600	5,500		0
10-5305-45203	LIBERTY FEST CELEBRATION	135,534	135,000	114,800	135,000		0
10-5305-45204	SENIOR LUNCH BUNCH	9,319	11,000	11,000	11,000		0
10-5305-45205	YOUTH COUNCIL AND SCHOLARSHIPS	14,955	15,000	15,000	15,000		0
10-5305-45206	TRAILS AND ACTIVE TRANSPORT CO	1,312	0	0	0		0
10-5305-45207	HEALTH AND WELLNESS COMMITTEE	243	600	600	5,000		0 Increase to fund Block Party/swag at events.
10-5305-45208	MISC. COUNCIL EVENTS	248	1,000	0	1,000		0
10-5305-45209	CIVIC EVENTS COMMITTEE	346	600	600	600		0
10-5305-45210	EASTER EGG DASH	2,709	2,500	2,850	2,500		0
10-5305-45211	ARTS COMMITTEE	231	600	600	6,000		0 Art exhibit (\$5k one-time).
10-5305-45212	PHOTO CONTEST	960	1,000	1,745	1,500		0 Committee Request
10-5305-45214	NSL READS	1,670	1,000	1,150	2,000		0 Increase requested by Arts Committee.
10-5305-45216	KITE FESTIVAL	2,287	3,600	3,600	4,100		0 Committee Request
10-5305-45218	SPOOKTACULAR	2,334	2,300	2,900	2,800		0 Committee Request
10-5305-45220	FOOD TRUCK AND VENDOR FAIR	1,382	600	500	1,500		0
10-5305-45222	WINTERFEST	4,743	8,000	5,700	6,500		0
10-5305-45224	GET TO THE RIVER	2,686	2,700	2,700	3,100		0 Offset by Jordan River Commission Grant - \$1K.
10-5305-45226	UNITY IN THE COMMUNITY	2,451	4,000	4,000	6,000		0 Committee Request
Total SPECIAL EVENTS:		189,802	192,100	170,345	209,100	0	
PARKS PROGRAMS							
10-5310-41101	WAGE REGULAR EMPLOYEES	0	4,000	0	0		0
10-5310-41102	TEMPORARY EMPLOYEES	66,723	75,000	63,800	75,000		0 Assumes COLA only.
10-5310-41200	EMPLOYEE BENEFITS	5,666	9,800	5,200	9,800		0 4.7% medical increase, 1% URS decrease.

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10-5310-45200	OPERATING SUPPLIES	24,210	25,000	25,000	25,000	0	
	Total PARKS PROGRAMS:	96,599	113,800	94,000	109,800	0	
TRAILS							
10-5313-42900	TRAVEL, EDUCATION AND TRAINING	0	1,200	1,200	1,200	0	<i>New as of FY 2026.</i>
10-5313-45200	OPERATING SUPPLIES	0	2,500	2,500	4,000	0	<i>New as of FY 2026.</i>
10-5313-45206	TRAILS AND ACTIVE TRANSPORT CO	0	600	600	600	0	
	Total TRAILS:	0	4,300	4,300	5,800	0	
PARK AREAS							
10-5315-42202	GROUNDS CARE	6,676	25,000	15,000	25,000	0	
10-5315-45200	OPERATING SUPPLIES	21,415	25,000	25,000	25,000	0	
10-5315-45208	CITIZEN TREE PROGRAM	10,125	10,000	10,000	10,000	0	<i>New as of FY 2025.</i>
10-5315-45603	MACHINERY AND EQUIPMENT	64,455	15,000	15,000	15,000	0	<i>\$110,000 for mower and chipper replacement - HOLD.</i>
10-5315-45610	TREES	31,352	75,000	75,000	75,000	0	<i>New as of FY 2025.</i>
10-5315-45650	MURALS	0	10,000	8,600	10,000	0	<i>New as of FY 2026.</i>
	Total PARK AREAS:	134,024	160,000	148,600	160,000	0	
	#10 GENERAL FUND Revenue Total:	14,921,264	16,603,160	16,231,310	15,326,760	-4,100	
	#10 GENERAL FUND Expenditure Total:	14,146,301	16,603,160	16,231,310	15,326,760	-4,100	
	Total #10 GENERAL FUND:	774,963	0	0	0	0	

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#20 REDEVELOPMENT - EAGLEWOOD							
EAGLEWOOD OPERATING REVENUE							
20-5071-31105	RDA INCREMENT-EAGLEWOOD	760,273	858,000	769,000	781,000	-116,600	4.6% growth.
20-5071-36100	INTEREST EARNINGS	431	200	200	200	0	
Total EAGLEWOOD OPERATING REVENUE:		<u>760,704</u>	<u>858,200</u>	<u>769,200</u>	<u>781,200</u>	<u>-116,600</u>	
EAGLEWOOD OPERATING EXPENSE							
20-5074-47010	DEVELOPER REIMBURSEMENT	722,259	815,200	730,500	741,950	-110,770	
Total EAGLEWOOD OPERATING EXPENSE:		<u>722,259</u>	<u>815,200</u>	<u>730,500</u>	<u>741,950</u>	<u>-110,770</u>	
EAGLEWOOD NON OPERATING							
20-5078-49110	TRANSFER TO GEN FUND	38,014	43,000	38,500	39,050	-5,830	
20-5078-49990	FUND BALANCE - CONTRIBUTION TO	0	0	200	200	0	
Total EAGLEWOOD NON OPERATING:		<u>38,014</u>	<u>43,000</u>	<u>38,700</u>	<u>39,250</u>	<u>-5,830</u>	
#20 REDEVELOPMENT - EAGLEWOOD Revenue Total:		<u>760,704</u>	<u>858,200</u>	<u>769,200</u>	<u>781,200</u>	<u>-116,600</u>	
#20 REDEVELOPMENT - EAGLEWOOD Expenditure Total:		<u>760,273</u>	<u>858,200</u>	<u>769,200</u>	<u>781,200</u>	<u>-116,600</u>	
Total #20 REDEVELOPMENT - EAGLEWOOD:		<u>431</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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#21 REDEVELOPMENT - REDWOOD RD							
REDWOOD RD OPERATING REVENUE							
21-5071-31107	RDA INCREMENT - REDWOOD	1,478,776	1,525,000	1,730,400	1,847,425	219,300	6.8% growth.
21-5071-36100	INTEREST EARNINGS	211,405	150,000	140,000	150,000	50,000	
Total REDWOOD RD OPERATING REVENUE:		<u>1,690,181</u>	<u>1,675,000</u>	<u>1,870,400</u>	<u>1,997,425</u>	<u>269,300</u>	
REDWOOD NON OPERATING REVENUE							
21-5072-37990	FUND BALANCE - USE OF	0	1,595,535	0	0	0	
Total REDWOOD NON OPERATING REVENUE:		<u>0</u>	<u>1,595,535</u>	<u>0</u>	<u>0</u>	<u>0</u>	
REDWOOD OPERATING EXPENSE							
21-5074-42202	GROUNDS	0	50,000	0	0	0	
21-5074-45604	SIGNAGE	0	243,250	0	0	0	
21-5074-45610	TREES	0	150,000	0	0	0	
21-5074-47010	DEVELOPER REIMBURSEMENT	131,762	225,000	135,000	145,000	0	
Total REDWOOD OPERATING EXPENSE:		<u>131,762</u>	<u>668,250</u>	<u>135,000</u>	<u>145,000</u>	<u>0</u>	
REDWOOD NON OPERATING							
21-5078-47011	PRINCIPAL	305,000	315,000	315,000	325,000	0	
21-5078-47012	INTEREST	69,900	60,750	60,750	51,300	0	
21-5078-47013	FEES	250	2,500	850	2,500	0	
21-5078-49110	TRANSFER TO GEN FUND	73,939	76,200	86,520	92,370	10,960	
21-5078-49127	TRANSFER TO HOUSING FUND	147,878	152,300	173,040	184,730	21,920	
21-5078-49132	TRANSFER TO DEBT SERVICE	740,000	400,000	400,000	400,000	0	
21-5078-49990	FUND BALANCE - CONTRIBUTION TO	0	0	172,090	796,525	236,420	
21-5078-51611	FOXBORO PARK PROJECT	1,711,163	1,595,535	527,150	0	0	
Total REDWOOD NON OPERATING:		<u>3,048,129</u>	<u>2,602,285</u>	<u>1,735,400</u>	<u>1,852,425</u>	<u>269,300</u>	
#21 REDEVELOPMENT - REDWOOD RD Revenue Total:		<u>1,690,181</u>	<u>3,270,535</u>	<u>1,870,400</u>	<u>1,997,425</u>	<u>269,300</u>	
#21 REDEVELOPMENT - REDWOOD RD Expenditure Total:		<u>3,179,891</u>	<u>3,270,535</u>	<u>1,870,400</u>	<u>1,997,425</u>	<u>269,300</u>	
Total #21 REDEVELOPMENT - REDWOOD RD:		<u>-1,489,710</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#22 REDEVELOPMENT - HWY 89							
HWY 89 OPERATING REVENUE							
22-5071-31108	RDA INCREMENT-HWY 89	600,062	590,000	628,570	651,715	40,000	3.7% growth.
22-5071-36100	INTEREST EARNINGS	6,504	1,000	6,000	5,000	0	
Total HWY 89 OPERATING REVENUE:		<u>606,566</u>	<u>591,000</u>	<u>634,570</u>	<u>656,715</u>	<u>40,000</u>	
HWY 89 NON OPERATING REVENUE							
22-5072-37990	FUND BALANCE - USE OF	0	0	0	0	0	
Total HWY 89 NON OPERATING REVENUE:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
HWY 89 OPERATING EXPENSE							
22-5074-45604	SIGNAGE	0	0	0	0	0	
22-5074-47010	DEVELOPER REIMBURSEMENT	450,047	162,000	157,990	0	0	Payment cap met in FY 2026.
Total HWY 89 OPERATING EXPENSE:		<u>450,047</u>	<u>162,000</u>	<u>157,990</u>	<u>0</u>	<u>0</u>	
HWY 89 NON OPERATING							
22-5078-49110	TRANSFER TO GEN FUND	30,003	29,500	31,430	32,590	2,000	
22-5078-49127	TRANSFER TO HOUSING FUND	60,006	59,000	62,900	65,170	4,000	
22-5078-49132	TRANSFER TO DEBT SERVICE	0	0	200,000	200,000	0	
22-5078-49990	FUND BALANCE - CONTRIBUTION TO	0	340,500	182,250	358,955	34,000	
Total HWY 89 NON OPERATING:		<u>90,009</u>	<u>429,000</u>	<u>476,580</u>	<u>656,715</u>	<u>40,000</u>	
#22 REDEVELOPMENT - HWY 89 Revenue Total:		<u>606,566</u>	<u>591,000</u>	<u>634,570</u>	<u>656,715</u>	<u>40,000</u>	
#22 REDEVELOPMENT - HWY 89 Expenditure Total:		<u>540,056</u>	<u>591,000</u>	<u>634,570</u>	<u>656,715</u>	<u>40,000</u>	
Total #22 REDEVELOPMENT - HWY 89:		<u>66,510</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#25 REDEVELOPMENT AGENCY FUND							
RDA OPERATING REVENUE							
25-5071-36100	INTEREST EARNINGS	38,165	25,000	25,000	20,000	0	
Total RDA OPERATING REVENUE:		38,165	25,000	25,000	20,000	0	
RDA NON OPERATING							
25-5078-42000	GENERAL & CONTRACTED SERVICES	500	0	0	0	0	
25-5078-42100	PROF & TECHNICAL SERVICES	0	19,000	19,000	0	0	
25-5078-49990	FUND BALANCE - CONTRIBUTION TO	0	6,000	6,000	20,000	0	
Total RDA NON OPERATING:		500	25,000	25,000	20,000	0	
#25 REDEVELOPMENT AGENCY FUND Revenue Total:		38,165	25,000	25,000	20,000	0	
#25 REDEVELOPMENT AGENCY FUND Expenditure Total:		500	25,000	25,000	20,000	0	
Total #25 REDEVELOPMENT AGENCY FUND:		37,665	0	0	0	0	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#27 HOUSING							
HOUSING OPERATING REVENUE							
27-5021-36100	INTEREST EARNINGS	3,426	0	0	0	0	
27-5021-36101	INTEREST EARNINGS RESTRICTED	42,481	25,000	38,000	30,000	0	
Total HOUSING OPERATING REVENUE:		45,907	25,000	38,000	30,000	0	
HOUSING NON OPERATING REVENUE							
27-5023-37125	TRANSFERS FROM RDA	207,884	211,300	235,890	249,900	25,920	
Total HOUSING NON OPERATING REVENUE:		207,884	211,300	235,890	249,900	25,920	
HOUSING NON OPERATING							
27-5026-49990	FUND BALANCE - CONTRIBUTION TO	0	236,300	273,890	279,900	25,920	
Total HOUSING NON OPERATING:		0	236,300	273,890	279,900	25,920	
#27 HOUSING Revenue Total:		253,791	236,300	273,890	279,900	25,920	
#27 HOUSING Expenditure Total:		0	236,300	273,890	279,900	25,920	
Total #27 HOUSING:		253,791	0	0	0	0	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#28 LOCAL BUILDING AUTHORITY							
LBA OPERATING REVENUE							
28-2803-34600	RENTS AND LEASES OTHER	321	0	0	0	0	
28-2803-36100	INTEREST EARNINGS	10,834	5,000	7,000	2,265	0	
28-2803-37141	TRANSFERS FROM PARK CAPITAL	100,000	100,000	19,000	0	0	
28-2803-37990	FUND BALANCE - USE OF	0	18,835	97,860	121,305	0	
	Total LBA OPERATING REVENUE:	111,154	123,835	123,860	123,570	0	
LBA OPERATING EXPENSE							
28-5075-42100	PROF & TECHNICAL SERVICES	0	0	25	0	0	
28-5075-42300	INSURANCE - RISK MANAGEMENT	1,729	0	0	0	0	
28-5075-43000	UTILITIES - RENTAL PROPERTIES	1,998	0	0	0	0	
	Total LBA OPERATING EXPENSE:	3,727	0	25	0	0	
LBA NON - OPERATING EXPENSE							
28-5076-47011	PRINCIPAL	108,000	113,000	113,000	117,000	0	0 Final payment to be made with fund balance.
28-5076-47012	INTEREST	11,298	9,085	9,085	4,820	0	0 Final payment to be made with fund balance.
28-5076-47013	FEES	1,750	1,750	1,750	1,750	0	
	Total LBA NON - OPERATING EXPENSE:	121,048	123,835	123,835	123,570	0	
	#28 LOCAL BUILDING AUTHORITY Revenue Total:	111,154	123,835	123,860	123,570	0	
	#28 LOCAL BUILDING AUTHORITY Expenditure Total:	124,775	123,835	123,860	123,570	0	
	Total #28 LOCAL BUILDING AUTHORITY:	-13,621	0	0	0	0	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#32 DEBT SERVICE FUND (RAP TX)							
DEBT SERVICE TAX REVENUE							
32-5321-31309	RECREATION, ARTS, & PARKS TAX	629,964	650,000	600,000	650,000	0	
Total DEBT SERVICE TAX REVENUE:		629,964	650,000	600,000	650,000	0	
DEBT SERVICE NON OPERATING REV							
32-5322-36100	INTEREST EARNINGS	852,749	500,000	500,000	200,000	0	
32-5322-37122	TRANSFERS FROM HWY 89 RDA	0	0	200,000	200,000	0	0 As showin in orig. Hatch Park debt repmt plan.
32-5322-37125	TRANSFERS FROM RDA FUND	740,000	400,000	400,000	400,000	0	0 As showin in orig. Hatch Park debt repmt plan.
32-5322-37990	FUND BALANCE - USE OF	0	16,259,804	16,109,804	0	0	
Total DEBT SERVICE NON OPERATING REV:		1,592,749	17,159,804	17,209,804	800,000	0	
DEBT SERVICE NON OPERATING EXP							
32-5328-47011	PRINCIPAL	653,000	668,000	668,000	689,000	0	
32-5328-47012	INTEREST	742,356	724,230	724,230	705,210	0	
32-5328-47013	FEES	3,100	3,100	3,100	3,100	0	
32-5328-49141	TRANSFERS TO PARK CAPITAL	502,377	16,414,474	16,414,474	0	0	
32-5328-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	52,690	0	
Total DEBT SERVICE NON OPERATING EXP:		1,900,832	17,809,804	17,809,804	1,450,000	0	
#32 DEBT SERVICE FUND (RAP TX) Revenue Total:		2,222,714	17,809,804	17,809,804	1,450,000	0	
#32 DEBT SERVICE FUND (RAP TX) Expenditure Total:		1,900,832	17,809,804	17,809,804	1,450,000	0	
Total #32 DEBT SERVICE FUND (RAP TX):		321,882	0	0	0	0	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#40 CAPITAL IMPROVEMENT FUND							
CAPITAL FUND NON OPERATING REV							
40-3042-36100	INTEREST EARNINGS	412,245	250,000	275,000	200,000	0	
40-3042-37143	TRANSFERS FROM PUBLIC SAFETY	109,000	0	0	100,000	0	
40-3042-37990	FUND BALANCE - USE OF	0	2,310,000	2,285,000	564,050	0	
Total CAPITAL FUND NON OPERATING REV:		<u>521,245</u>	<u>2,560,000</u>	<u>2,560,000</u>	<u>864,050</u>	<u>0</u>	
CAPITAL FUND PROJECTS							
40-3046-51499	LANDSLIDE- MITIGATION AND PROF	10,421	0	0	0	0	
40-3046-57979	NEW CITY HALL - FURN/FIX/REMOD	77,279	30,000	30,000	38,050	0	0 Interior painting of admin building.
40-3046-57992	PW BUILDING IMPROVEMENTS	0	0	0	26,000	0	0 Replace North HVAC unit and door locks.
40-3046-57993	COMMUNITY GARDEN IMPROVEMENTS	0	0	0	40,000	0	0 Irrigation, landscaping, garden boxes
Total CAPITAL FUND PROJECTS:		<u>87,700</u>	<u>30,000</u>	<u>30,000</u>	<u>104,050</u>	<u>0</u>	
CAPITAL FUND NON OPERATING EXP							
40-3048-49141	TRANSFER TO PARKS	0	1,500,000	1,500,000	0	0	
40-3048-49144	TRANSFERS TO ROAD CAPITAL	705,000	1,030,000	1,030,000	760,000	0	
Total CAPITAL FUND NON OPERATING EXP:		<u>705,000</u>	<u>2,530,000</u>	<u>2,530,000</u>	<u>760,000</u>	<u>0</u>	
#40 CAPITAL IMPROVEMENT FUND Revenue Total:		<u>521,245</u>	<u>2,560,000</u>	<u>2,560,000</u>	<u>864,050</u>	<u>0</u>	
#40 CAPITAL IMPROVEMENT FUND Expenditure Total:		<u>792,700</u>	<u>2,560,000</u>	<u>2,560,000</u>	<u>864,050</u>	<u>0</u>	
Total #40 CAPITAL IMPROVEMENT FUND:		<u>-271,455</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#41 PARK DEVELOPMENT FEES FUND							
PARKS CAPITAL REVENUE							
41-5301-33201	OPERATING GRANTS - STATE	39,183	925,220	925,000	196,000	0	
41-5301-34701	IMPACT PARK	88,800	180,000	267,400	176,800	0	
41-5301-36100	INTEREST EARNINGS	41,802	46,000	21,000	15,000	0	
41-5301-36101	INTEREST EARNINGS RESTRICTED	-60	1,500	200	150	0	
41-5301-36700	CONTRIBUTIONS	0	0	56,540	0	0	
	Total PARKS CAPITAL REVENUE:	169,725	1,152,720	1,270,140	387,950	0	
PARKS CAPITAL REV NONOPERATING							
41-5302-37110	TRANSFER FROM GENERAL FUND	0	1,500,000	1,500,000	0	0	
41-5302-37132	TRANSFER FROM DEBT SERVICE-RAP	502,377	16,414,474	16,414,474	0	0	
41-5302-37140	TRANSFERS FROM CAPITAL PROJECT	0	1,500,000	1,500,000	0	0	
41-5302-37990	FUND BALANCE - USE OF	0	938,772	379,670	0	0	
	Total PARKS CAPITAL REV NONOPERATING:	502,377	20,353,246	19,794,144	0	0	
PARKS CAP EXP NON OPERATING							
41-5318-49128	TRANSFERS TO LBA	100,000	100,000	19,000	0	0	0 Not needed - pmt will be made from LBA fund balance.
41-5318-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	37,950	0	
	Total PARKS CAP EXP NON OPERATING:	100,000	100,000	19,000	37,950	0	
PARKS CAPITAL TRAILS							
41-5336-52317	TOWN CTR I-15 TRAIL	0	622,110	0	0	0	0 Partial funding by grant ~ \$376,200.
41-5336-52422	REDWOOD RD TRAIL CONNECTIONS	7,493	275,800	897,910	0	0	0 Partial funding by grant ~ \$226,640.
41-5336-52423	CENTER ST SOUTH SIDEWALK	1,175	574,825	574,825	0	0	0 Partial funding by grant ~ \$322,380.
41-5336-52628	ORCH DR BIKE LN TRAIL CONN	0	0	0	245,000	0	0 Partial funding by 3rd Qtr grant ~ \$196,000
41-5336-57978	TRAILS DEVELOPMENT	0	45,000	45,000	30,000	0	0 Partial funding by grant ~ \$15k. Wild Rose connection to
41-5336-57990	LEGACY PARK TRAIL	0	0	0	0	0	
	Total PARKS CAPITAL TRAILS:	8,668	1,517,735	1,517,735	275,000	0	
PARKS CAPITAL PARK AREAS							
41-5356-51619	HATCH PARK	585,526	19,414,474	19,414,474	0	0	
41-5356-51620	EAGLEWOOD COVE DETENTION BASIN	0	0	0	0	0	
41-5356-51800	ANNUAL REPAIR & REPLACE -TBD	3,195	250,000	0	0	0	0 \$500,000 for Mathis Park - HOLD.
41-5356-52229	DOG PARK	15,523	223,757	113,075	75,000	0	0 Split cost of restroom const. with WX 50%.
41-5356-52330	CONCRETE BOAT RAMP	176,857	0	0	0	0	
	Total PARKS CAPITAL PARK AREAS:	781,101	19,888,231	19,527,549	75,000	0	
#41 PARK DEVELOPMENT FEES FUND Revenue Total:							
		672,102	21,505,966	21,064,284	387,950	0	
#41 PARK DEVELOPMENT FEES FUND Expenditure Total:							
		889,769	21,505,966	21,064,284	387,950	0	
Total #41 PARK DEVELOPMENT FEES FUND:							
		-217,667	0	0	0	0	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#43 POLICE FACILITIES FUND							
PUBLIC SAFETY NON OPERATING RE							
43-2002-34701	IMPACT POLICE	16,030	3,350	48,755	39,010	0	
43-2002-36100	INTEREST EARNINGS	0	0	0	0	0	
43-2002-36101	INTEREST EARNINGS RESTRICTED	4,931	1,000	2,000	2,000	0	
43-2002-37990	FUND BALANCE - USE OF	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,990</u>	<u>0</u>	
Total PUBLIC SAFETY NON OPERATING RE:		<u>20,961</u>	<u>4,350</u>	<u>50,755</u>	<u>100,000</u>	<u>0</u>	
PUBLIC SAFETY NON OPERATING EX							
43-2008-49140	TRANSFERS TO CAPITAL PROJECT	109,000	0	0	100,000	0	0 Repmt of construction cost at admin bldg.
43-2008-49990	FUND BALANCE - CONTRIBUTION TO	<u>0</u>	<u>4,350</u>	<u>50,755</u>	<u>0</u>	<u>0</u>	
Total PUBLIC SAFETY NON OPERATING EX:		<u>109,000</u>	<u>4,350</u>	<u>50,755</u>	<u>100,000</u>	<u>0</u>	
#43 POLICE FACILITIES FUND Revenue Total:		<u>20,961</u>	<u>4,350</u>	<u>50,755</u>	<u>100,000</u>	<u>0</u>	
#43 POLICE FACILITIES FUND Expenditure Total:		<u>109,000</u>	<u>4,350</u>	<u>50,755</u>	<u>100,000</u>	<u>0</u>	
Total #43 POLICE FACILITIES FUND:		<u>-88,039</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#44 ROADWAY DEVELOPMENT FUND							
ROAD CAPITAL NON OPERATING REV							
44-3502-33201	CAPITAL GRANTS - STATE	121,268	3,536,700	4,059,700	0	0	
44-3502-33203	TRANSPORTATION FUEL TAX	640,410	750,000	750,000	800,000	0	
44-3502-33205	STATE C ROAD	1,103,203	1,040,000	1,050,000	1,150,000	0	
44-3502-33301	CAPITAL GRANTS - LOCAL GVRNMT	243,218	750,000	750,000	0	0	
44-3502-34050	REIMBURSEMENTS	42,933	0	19,400	0	0	
44-3502-34701	IMPACT ROAD	63,930	375,000	211,510	153,670	0	
44-3502-36100	INTEREST EARNINGS	165,814	108,000	128,000	128,000	20,000	
44-3502-36101	INTEREST EARNINGS RESTRICTED	162,755	98,000	125,000	125,000	27,000	
44-3502-37140	TRANSFERS FROM CAPITAL PROJECT	705,000	1,030,000	1,030,000	760,000	0	
44-3502-37990	FUND BALANCE - USE OF	0	4,673,426	4,495,240	0	0	
	Total ROAD CAPITAL NON OPERATING REV:	<u>3,248,530</u>	<u>12,361,126</u>	<u>12,618,850</u>	<u>3,116,670</u>	<u>47,000</u>	
ROAD CAPITAL OPERATING EXPENSE							
44-3504-42100	PROF & TECHNICAL SERVICES	0	0	0	55,000	0	Cameras at rail road crossings.
44-3504-49110	TRANSFERS TO GENERAL FUND	202,198	297,200	297,200	318,300	0	
44-3504-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	168,370	47,000	
	Total ROAD CAPITAL OPERATING EXPENSE:	<u>202,198</u>	<u>297,200</u>	<u>297,200</u>	<u>541,670</u>	<u>47,000</u>	
ROAD REPAIR AND REPLACEMENT							
44-3505-51301	ANNUAL SEAL COAT C ROAD	685,839	720,000	720,000	740,000	0	
44-3505-51901	MAIN ST (I-15 TO 1000 N)	142,339	6,815,580	6,815,580	0	0	
44-3505-52115	LACEY WAY (MARIA, GARY,NANCY)	9,748	0	0	0	0	
44-3505-52302	PRKWY DR/CANYON LN/EGLPASS/RID	50,260	0	0	0	0	
44-3505-52303	SIDER DR/175 N/550 E/575 E	10,209	0	0	0	0	
44-3505-52315	400 WEST - CTR TO 500 N	1,579,443	0	0	0	0	
44-3505-52323	4000 SOUTH	97,024	0	0	0	0	
44-3505-52325	DORTHEA & BERNICE RECONSTR	227,102	0	0	0	0	
44-3505-52424	MAIN ST WIDEN (PACIFIC-1000 N)	0	275,000	275,000	0	0	
44-3505-52425	CYNTHIA WAY	427,867	109,075	109,000	0	0	
44-3505-52438	GARY WAY EMERG REPAIRS	30,000	0	0	0	0	
44-3505-52445	DAVID WAY EMER REPAIRS	0	170,000	205,000	0	0	
44-3505-52529	GARY WAY WATERLINE REPLACE	0	65,000	65,000	0	0	
44-3505-52530	OAKWOOD AND OAKVIEW COURT	0	550,000	550,000	0	0	
44-3505-52531	CUTLER,DURHAM,STONEHENGE,LONG	0	580,000	580,000	0	0	
44-3505-52532	SCENIC HILLS OVERLAY	0	300,000	300,000	0	0	
44-3505-52533	WOOD HILL & SCENIC HILL CIRCLE	0	400,000	400,000	0	0	
44-3505-52602	400 WEST OVERLAY (BMO)	0	0	0	575,000	0	
44-3505-52621	TNGLWD/SUNFLWR SECONDARY	0	0	0	210,000	0	
44-3505-52623	VISTA VIEW LN/COUNTRY COURT	0	0	0	0	0	\$260,000 - Hold pending funding.
44-3505-52624	250 NORTH & 3100 S	0	0	0	0	0	\$270,000 - Hold pending funding.
44-3505-52625	800 WEST OVERLAY	0	0	0	310,000	0	
44-3505-52626	CNTR ST FRNTG (FXBRO-LEG TRL)	0	0	0	160,000	0	
44-3505-52627	FXHIL,REG,SBL,MNK,CYT,WDVW,FWY	0	0	0	580,000	0	
	Total ROAD REPAIR AND REPLACEMENT:	<u>3,259,832</u>	<u>9,984,655</u>	<u>10,019,580</u>	<u>2,575,000</u>	<u>0</u>	
ROAD CAPITAL PROJECTS							
44-3506-51727	1100 NO RR CROSS WIDEN (60-80)	213,786	76,065	0	0	0	
44-3506-51803	1100 NORTH BRIDGE	0	0	0	0	0	
44-3506-51822	TREE PLANTING CTR ST PH 1	0	75,000	75,000	0	0	
44-3506-52005	REDWOOD RD SIDEWALK- WEST CONN	1,120	71,770	71,770	0	0	
44-3506-52324	SIGNAL 400 W & 1100 N	313,302	0	0	0	0	

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44-3506-52407	ELK HOLLOW RD REBUILD	372,790	0	0	0	0	
44-3506-52415	150 N WATERLINE REPLACEMENT	105,084	0	0	0	0	
44-3506-52416	850 N, 900 N, & MADSEN LN	8,385	241,615	346,300	0	0	
44-3506-52418	COVENTRY, FREEDOM DR, FREEDOM CI	1,644	248,356	248,000	0	0	
44-3506-52420	WINDSOR DR, WINDSOR CT, ASCOT DR	200,000	116,465	116,000	0	0	
44-3506-52421	NANCY WAY	94,711	0	0	0	0	
44-3506-52504	CENTER ST SIDEWALK ORCHARD-350	0	675,000	410,000	0	0	
44-3506-52549	PACIFIC & OVERLAND	0	250,000	710,000	0	0	Includes Sidepath grant of \$460,000 (need budget amen
44-3506-52569	EAGLERIDGE DRIVE LANDSCAPING	0	325,000	325,000	0	0	
Total ROAD CAPITAL PROJECTS:		1,310,821	2,079,271	2,302,070	0	0	
#44 ROADWAY DEVELOPMENT FUND Revenue Total:		3,248,530	12,361,126	12,618,850	3,116,670	47,000	
#44 ROADWAY DEVELOPMENT FUND Expenditure Total:		4,772,851	12,361,126	12,618,850	3,116,670	47,000	
Total #44 ROADWAY DEVELOPMENT FUND:		-1,524,321	0	0	0	0	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
WATER FUND							
IRRIGATION CHARGES FOR SERVICE							
51-3121-34405	METERED PRODUCTS	683,692	535,000	560,000	593,600		0 Rate incr (6%) less estimated conservation loss.
51-3121-34407	METERED PRODUCTS - CITY METERS	40,177	32,000	35,000	37,100		0 6% Increase.
51-3121-36000	MISCELLANEOUS	750	0	1,600	800		0
Total IRRIGATION CHARGES FOR SERVICE:		<u>724,619</u>	<u>567,000</u>	<u>596,600</u>	<u>631,500</u>	<u>0</u>	
IRRIGATION OPERATING EXPENSE							
51-3124-40570	COST OF SALES	182,544	185,000	182,500	185,000		0
51-3124-41101	WAGE REGULAR EMPLOYEES	118,022	164,425	146,900	127,500		0 2% merit, 2.7% COLA.
51-3124-41103	OVERTIME	10,572	8,000	8,000	8,000		0
51-3124-41105	PENSION EXPENSE	47,027	0	0	0		0
51-3124-41200	EMPLOYEE BENEFITS	76,848	117,335	100,200	79,000		0 4.7% medical increase, 1% URS decrease.
51-3124-42100	PROF & TECHNICAL SERVICES	3,326	10,000	8,000	8,000		0
51-3124-42110	BANK CHARGES	5,114	7,500	7,500	7,500		0
51-3124-43300	ELECTRICITY	939	5,000	5,000	5,000		0
51-3124-43400	TELECOMMUNICATION	1,158	1,500	1,500	1,500		0
51-3124-45100	OFFICE SUPPLIES	2,544	3,000	3,000	3,000		0
51-3124-45200	OPERATING SUPPLIES	0	3,000	0	0		0
51-3124-45211	INDIRECT COST ALLOCATION	25,600	25,300	25,300	25,110		0 Allocation of general government admin costs.
51-3124-45600	REPAIR AND MAINTENANCE	1,452	7,000	7,000	7,000		0
51-3124-45603	MACH & EQUIP - METER REPLACE	22,915	90,000	90,000	90,000		0
Total IRRIGATION OPERATING EXPENSE:		<u>498,061</u>	<u>627,060</u>	<u>584,900</u>	<u>546,610</u>	<u>0</u>	
WATER CHARGES FOR SERVICE							
51-3901-34405	METERED PRODUCTS	4,975,425	5,070,000	4,999,000	5,048,940		-250,000 Rate incr (6%) less estimated conservation loss.
51-3901-34407	METERED PRODUCTS - CITY METERS	315,238	248,400	300,000	319,500		0 6% Increase.
51-3901-36000	MISCELLANEOUS	22,382	15,000	52,000	60,000		30,000 Increase for collection of late fee on balances over 60 da
Total WATER CHARGES FOR SERVICE:		<u>5,313,045</u>	<u>5,333,400</u>	<u>5,351,000</u>	<u>5,428,440</u>	<u>-220,000</u>	
WATER NON OPERATING REVENUE							
51-3902-33101	CAPITAL GRANTS - FEDERAL 86.56	1,102,703	0	0	0		0
51-3902-34701	IMPACT WATER	205,691	0	0	0		0
51-3902-36000	MISCELLANEOUS	11,521	14,000	12,000	6,000		0
51-3902-36100	INTEREST EARNINGS	129,312	70,000	100,000	90,000		30,000
51-3902-36101	INTEREST EARNINGS RESTRICTED	15,686	24,000	0	0		-10,000 Impact fee interest moved to Fund 52.
51-3902-36700	CONTRIBUTIONS	4,066,000	0	0	0		0
51-3902-37300	GAIN ON DISPOSAL OF CAP ASSET	2,280	9,400	9,000	9,000		0
51-3902-37990	FUND BALANCE - USE OF	0	1,297,905	1,233,425	0		0
Total WATER NON OPERATING REVENUE:		<u>5,533,192</u>	<u>1,415,305</u>	<u>1,354,425</u>	<u>105,000</u>	<u>20,000</u>	
WATER OPERATING EXPENSE							
51-3904-40120	DEPRECIATION	1,289,826	0	0	0		0
51-3904-40570	COST OF SALES	878,114	910,000	908,800	1,050,000		0 Weber Basin Water Increase of 10%
51-3904-41101	WAGE REGULAR EMPLOYEES	727,517	743,050	683,100	780,500		0 2% merit, 2.7% COLA.
51-3904-41102	TEMPORARY EMPLOYEES	17,344	25,000	25,000	25,000		0
51-3904-41103	OVERTIME	43,890	40,000	40,000	40,000		0
51-3904-41200	EMPLOYEE BENEFITS	452,788	425,450	408,200	437,000		0 4.7% medical increase, 1% URS decrease.
51-3904-41201	EMPLOYEE ALLOWANCES	6,000	6,000	6,000	6,000		0
51-3904-41202	EMPLOYEE ALLOWANCES - UNIFORM	12,658	9,000	9,000	9,000		0
51-3904-42100	PROF & TECHNICAL SERVICES	143,660	120,000	171,080	160,000		0 Increase for AMI Year 3 contracted charge.
51-3904-42110	BANK CHARGES	63,921	60,000	64,000	66,000		0

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
51-3904-42120	RENTAL OF EQUIPMENT & VEHICLES	31,287	30,000	46,000	0	-14,000	Excavator purchase instead of rental.
51-3904-42202	GROUNDS CARE	25,576	80,000	80,000	45,000	0	
51-3904-42300	INSURANCE - RISK MANAGEMENT	56,858	50,000	52,500	55,000	0	
51-3904-42900	TRAVEL, EDUCATION AND TRAINING	12,866	16,000	16,000	16,000	0	
51-3904-43200	NATURAL GAS	3,965	5,500	5,000	5,000	0	
51-3904-43300	ELECTRICITY	580,784	500,000	550,000	550,000	0	
51-3904-43400	TELECOMMUNICATION	19,603	16,000	20,000	20,000	0	
51-3904-45000	SUPPLIES AND MATERIALS	156,120	120,000	120,000	120,000	0	
51-3904-45023	CHEMICALS AND TESTING	92,180	90,305	80,000	80,000	0	Savings from fluoride removal.
51-3904-45100	OFFICE SUPPLIES	32,977	35,000	35,000	35,000	0	
51-3904-45200	OPERATING SUPPLIES/TOOLS	21,510	25,000	25,000	25,000	0	
51-3904-45211	INDIRECT COST ALLOCATION	473,900	525,210	525,210	547,340	0	Allocation of general government admin costs.
51-3904-45400	BOOKS, PUBLICATIONS AND SUBSCR	11,278	10,000	10,000	10,000	0	
51-3904-45603	MACH & EQUIP - METERS REPLACE	75,014	250,000	250,000	250,000	0	
51-3904-49011	FLEET FUEL CHARGES	15,506	20,000	20,000	20,000	0	
51-3904-49012	FLEET REPAIR & MAINTENANCE	12,600	23,500	23,500	23,500	0	
51-3904-49013	FLEET PARTS AND SUPPLIES	27,995	25,000	25,000	25,000	0	
Total WATER OPERATING EXPENSE:		<u>5,285,735</u>	<u>4,160,015</u>	<u>4,198,390</u>	<u>4,400,340</u>	<u>-14,000</u>	
WATER OPS REPAIR & REPLACE PRJ							
51-3905-42100	PROF & TECHNICAL SERVICES	325	13,000	10,000	13,000	0	
51-3905-51815	5200 PUMP BLSGD #1 RETROFIT	0	0	0	0	0	
51-3905-51816	PRV VAULT & VALVE REPLACEMENT	130,370	0	0	0	0	
51-3905-52114	75 E 125 E & 175 E REPLACEMENT	0	0	0	0	0	
51-3905-52115	LACEY WAY WL REPLACEMENT	100,329	0	0	0	0	
51-3905-52253	MTNVIEW/SKYVIEW/WILDFLOWER/SEG	18,100	0	0	0	0	
51-3905-52315	400 W (500 N to 1100 N)	213,564	0	0	0	0	
51-3905-52438	GARY WAY EMERG REPAIRS	82,885	0	0	0	0	
51-3905-56105	CNTR ST WATERLINE UPPERCROSS	755	0	0	0	0	
51-3905-56110	MAJOR REPAIRS MISC	23,566	50,000	55,300	50,000	0	
51-3905-56112	WATER DAMAGE - ROAD REPAIR	52,724	45,000	45,000	45,000	0	
Total WATER OPS REPAIR & REPLACE PRJ:		<u>622,618</u>	<u>108,000</u>	<u>110,300</u>	<u>108,000</u>	<u>0</u>	
WATER CAPITAL PROJECTS							
51-3906-52213	EWGC HOLE 7 & 11, LAKE ENLRGMN	178,132	0	0	0	0	
51-3906-52242	WATER SYSTEM GENERATORS	1,241,895	0	0	0	0	
51-3906-52407	ELK HOLLOW WATERLINE	647,598	0	0	0	0	
51-3906-52415	150 N WATERLINE REPLACEMENT	61,138	0	0	0	0	
51-3906-52416	850 N, 900 N, & MADSEN LN	10,755	0	0	0	0	
51-3906-52418	COVENTRY,FREEDOM DR,FREEDOM CI	0	0	0	0	0	
Total WATER CAPITAL PROJECTS:		<u>2,139,518</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
WATER NON OPERATING EXPENSE							
51-3908-45603	MACH & EQUIP-METERS NEW	49,966	50,000	50,000	50,000	0	
51-3908-47011	PRINCIPAL	184,373	0	0	0	0	
51-3908-47012	INTEREST	27,196	0	0	0	0	
51-3908-47013	FEES	0	0	0	0	0	
51-3908-48500	MACHINERY & EQUIPMENT CAPITAL	218,108	28,000	28,000	175,000	0	Trailer \$25,000 and Excavator \$150,000
51-3908-48502	VEHICLES	82,364	70,000	73,900	55,000	0	PY Request - replace W-15
51-3908-49152	TRANSFERS TO WATER CAPITAL	0	2,272,630	2,256,535	815,990	-200,000	Water revenue less operating expense is transferred for
51-3908-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	14,000	14,000	
51-3908-50000	CLOSE DEBT	-184,371	0	0	0	0	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
	Total WATER NON OPERATING EXPENSE:	<u>377,636</u>	<u>2,420,630</u>	<u>2,408,435</u>	<u>1,109,990</u>	<u>-186,000</u>	
	WATER FUND Revenue Total:	<u>11,570,856</u>	<u>7,315,705</u>	<u>7,302,025</u>	<u>6,164,940</u>	<u>-200,000</u>	
	WATER FUND Expenditure Total:	<u>8,923,568</u>	<u>7,315,705</u>	<u>7,302,025</u>	<u>6,164,940</u>	<u>-200,000</u>	
	Total WATER FUND:	<u>2,647,288</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#52 WATER CAPITAL FUND							
WATER CAPITAL REV NON OPERATIN							
52-3122-34701	IMPACT FEE WATER	0	300,000	508,000	428,620	0	
52-3122-36101	INTEREST EARNINGS RESTRICTED	0	0	10,000	10,000	10,000	
52-3122-37151	TRANSFERS FROM WATER	0	2,272,630	2,256,535	815,990	-200,000	Water Operating rev less exp, assigned to capital.
Total WATER CAPITAL REV NON OPERATIN:		0	2,572,630	2,774,535	1,254,610	-190,000	
WATER CAP EXP OPERATING							
52-3124-42100	PROF & TECHNICAL SERVICES	0	100,000	100,000	100,000	0	Waterline investigation and potential capital planning.
52-3124-49990	FUND BALANCE - CONTRIBUTION TO	0	0	226,570	96,430	-190,000	
Total WATER CAP EXP OPERATING:		0	100,000	326,570	196,430	-190,000	
WATER CAPITAL PROJECTS							
52-3126-51815	5200 PUMP BLSDG #1 RETROFIT	0	80,000	80,000	0	0	
52-3126-51816	PRV VAULT & VALVE REPLACEMENT	0	397,920	380,000	250,000	0	
52-3126-52416	850 N, 900 N, & MADSEN LN	0	536,745	530,000	0	0	
52-3126-52418	COVENTRY,FREEDOM DR,FREEDOM CI	0	580,000	580,000	0	0	
52-3126-52529	GARY WAY WATERLINE REPLACE	0	160,000	160,000	0	0	
52-3126-52549	PACIFIC & OVERLAND WATERLINE	0	350,000	350,000	0	0	
52-3126-52600	TANK/WELL SITE REPAIR AND MAIN	0	0	0	85,000	0	Roof Repl New Well, Steel Tank, Gary Tank (60,000)BM
52-3126-52621	TNGLWD/SUNFLWR SECONDARY	0	0	0	360,000	0	
52-3126-52622	TANK REPAIRS	0	0	0	150,000	0	
52-3126-56105	CNTR ST WATERLINE UPPERCROSS	0	156,355	156,355	0	0	
Total WATER CAPITAL PROJECTS:		0	2,261,020	2,236,355	845,000	0	
WATER CAP EXP NON OPERATING							
52-3128-47011	PRINCIPAL	0	183,510	183,510	187,835	0	
52-3128-47012	INTEREST	0	25,600	25,600	22,845	0	
52-3128-47013	FEES	0	2,500	2,500	2,500	0	
Total WATER CAP EXP NON OPERATING:		0	211,610	211,610	213,180	0	
#52 WATER CAPITAL FUND Revenue Total:		0	2,572,630	2,774,535	1,254,610	-190,000	
#52 WATER CAPITAL FUND Expenditure Total:		0	2,572,630	2,774,535	1,254,610	-190,000	
Total #52 WATER CAPITAL FUND:		0	0	0	0	0	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#53 STORM WATER UTILITY FUND							
STORM CHARGES FOR SERVICES							
53-3111-34200	FEES	1,305,359	1,380,000	1,380,000	1,462,800	0	10% Increase.
Total STORM CHARGES FOR SERVICES:		1,305,359	1,380,000	1,380,000	1,462,800	0	
STORM NON OPERATING REVENUE							
53-3112-34701	IMPACT STORM WATER	78,894	200,000	140,140	184,270	0	
53-3112-36000	MISCELLANEOUS	1,850	0	0	0	0	
53-3112-36100	INTEREST EARNINGS	73,146	28,000	47,000	43,000	15,000	
53-3112-36101	INTEREST EARNINGS RESTRICTED	9,224	5,000	5,000	5,000	0	
53-3112-37300	GAIN ON DISPOSAL OF CAP ASSET	58,219	0	0	0	0	
53-3112-37990	FUND BALANCE - USE OF	0	1,172,236	811,100	0	0	
Total STORM NON OPERATING REVENUE:		221,333	1,405,236	1,003,240	232,270	15,000	
STORM OPERATING EXPENSE							
53-3114-40120	DEPRECIATION	268,176	0	0	0	0	
53-3114-41101	WAGE REGULAR EMPLOYEES	293,994	382,680	306,800	355,000	0	2% merit, 2.7% COLA.
53-3114-41103	OVERTIME	5,200	10,000	7,500	10,000	0	
53-3114-41105	PENSION EXPENSE	17,564	0	0	0	0	
53-3114-41200	EMPLOYEE BENEFITS	186,249	227,315	161,400	192,300	0	4.7% medical increase, 1% URS decrease.
53-3114-41201	EMPLOYEE ALLOWANCES	1,618	2,500	2,500	2,500	0	
53-3114-41205	TUITION REIMBURSEMENT	2,000	0	0	0	0	
53-3114-42100	PROF & TECHNICAL SERVICES	10,623	25,000	25,000	25,000	0	
53-3114-42110	BANK CHARGES	17,898	11,000	18,000	18,000	0	Increase to actual.
53-3114-42120	RENTAL OF EQUIPMENT & VEHICLES	0	4,000	0	0	0	
53-3114-42160	CLEANING AND CAMERA INSPECTION	158,195	150,000	150,000	150,000	0	
53-3114-42300	INSURANCE - RISK MANAGEMENT	3,195	2,000	3,300	3,500	0	
53-3114-42900	TRAVEL, EDUCATION AND TRAINING	1,797	5,000	2,500	2,500	0	
53-3114-43400	TELECOMMUNICATION	2,872	3,500	3,500	3,500	0	
53-3114-45000	SUPPLIES AND MATERIALS	1,556	10,000	3,500	10,000	0	
53-3114-45100	OFFICE SUPPLIES	9,560	7,500	8,000	8,000	0	
53-3114-45200	OPERATING SUPPLIES	46	1,000	1,000	1,000	0	
53-3114-45211	INDIRECT COST ALLOCATION	82,250	87,960	87,960	93,320	0	Allocation of general government admin costs.
53-3114-45400	BOOKS, PUBLICATIONS & SUBSCRIP	8,706	12,000	14,000	14,000	0	Increase in ESRI GIS and compliance fees.
53-3114-45600	REPAIR AND MAINTENANCE	19,376	50,000	50,000	50,000	0	
53-3114-45603	MACHINERY AND EQUIPMENT	0	5,000	5,000	5,000	0	
53-3114-49011	FLEET FUEL CHARGES	2,588	15,000	15,000	15,000	0	
53-3114-49012	FLEET REPAIR & MAINTENANCE	7,600	17,800	17,800	25,000	0	
53-3114-49013	FLEET PARTS AND SUPPLIES	11,602	15,000	15,000	15,000	0	
Total STORM OPERATING EXPENSE:		1,112,666	1,044,255	897,760	998,620	0	
STORM CAPITAL PROJECTS							
53-3116-45600	REPAIR AND MAINTENANCE	39,150	40,000	40,000	40,000	0	
53-3116-48502	VEHICLES	372,360	0	0	0	0	
53-3116-52119	CONSTITUTION WAY CANYON IMP 1	0	300,000	0	0	0	Project combined with 52-3116-52418 - Coventry, Freedro
53-3116-52213	EWGC HOLE 7 & 11, LAKE ENLRGMN	285,745	279,255	280,000	0	0	
53-3116-52418	COVENTRY, FREEDOM DR, FREEDOM CI	102,404	497,596	797,600	0	0	
53-3116-52534	EAGLEWOOD STORM DRAIN REPAIRS	0	250,000	250,000	0	0	
53-3116-52627	FXHIL, REG, SBL, MNK, CYT, WDVW, FWY	0	0	0	260,000	0	
Total STORM CAPITAL PROJECTS:		799,659	1,366,851	1,367,600	300,000	0	
STORM NON OPERATING EXPENSE							

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
53-3118-47011	PRINCIPAL	28,627	28,500	28,500	29,165	0	
53-3118-47012	INTEREST	22,245	21,766	21,770	21,573	0	
53-3118-47013	FEES	750	750	0	2,500	0	
53-3118-47016	LEASE PAYMENT	67,604	67,604	67,610	67,604	0	
53-3118-49990	FUND BALANCE - CONTRIBUTION TO	0	255,510	0	275,608	15,000	
53-3118-50000	CLOSE DEBT	-96,233	0	0	0	0	
53-3118-50001	CLOSE ASSET	-760,509	0	0	0	0	
Total STORM NON OPERATING EXPENSE:		<u>-737,517</u>	<u>374,130</u>	<u>117,880</u>	<u>396,450</u>	<u>15,000</u>	
#53 STORM WATER UTILITY FUND Revenue Total:		<u>1,526,692</u>	<u>2,785,236</u>	<u>2,383,240</u>	<u>1,695,070</u>	<u>15,000</u>	
#53 STORM WATER UTILITY FUND Expenditure Total:		<u>1,174,808</u>	<u>2,785,236</u>	<u>2,383,240</u>	<u>1,695,070</u>	<u>15,000</u>	
Total #53 STORM WATER UTILITY FUND:		<u>351,884</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#54 SOLID WASTE UTILITY FUND							
SOLID WASTE CHARGES FOR SERV							
54-3101-34403	SERVICES - SANITATION	1,391,220	1,377,000	1,391,220	1,391,220	0	
54-3101-34404	SERVICES - RECYCLING	363,390	363,000	363,390	363,390	0	
Total SOLID WASTE CHARGES FOR SERV:		<u>1,754,610</u>	<u>1,740,000</u>	<u>1,754,610</u>	<u>1,754,610</u>	<u>0</u>	
SOLID WASTE NON OPERATING REV							
54-3102-36100	INTEREST EARNINGS	35,923	20,000	26,000	26,000	16,000	
54-3102-37990	FUND BALANCE - USE OF	0	20,305	0	27,180	-16,000	
Total SOLID WASTE NON OPERATING REV:		<u>35,923</u>	<u>40,305</u>	<u>26,000</u>	<u>53,180</u>	<u>0</u>	
SOLID WASTE OPERATING EXPENSE							
54-3104-41101	WAGE REGULAR EMPLOYEES	33,025	33,465	30,400	31,930	0	2% merit, 2.7% COLA.
54-3104-41102	TEMPORARY EMPLOYEES	0	2,500	0	0	0	
54-3104-41103	OVERTIME	1,968	2,500	2,500	2,500	0	
54-3104-41105	PENSION EXPENSE	2,514	0	0	0	0	
54-3104-41200	EMPLOYEE BENEFITS	25,558	27,350	20,000	21,600	0	4.7% medical increase, 1% URS decrease.
54-3104-42000	GENERAL & CONTRACTED SERVICES	1,113,488	1,328,000	1,328,000	1,328,000	0	
54-3104-42100	PROF & TECHNICAL SERVICES	4,202	4,000	4,000	4,000	0	
54-3104-42110	BANK CHARGES	25,568	23,000	26,000	28,000	0	
54-3104-43400	TELECOMMUNICATION	126	0	150	150	0	
54-3104-45100	OFFICE SUPPLIES	8,165	7,000	8,000	8,000	0	
54-3104-45200	OPERATING - SEASONAL, BULKY	19,293	20,000	30,000	30,000	0	
54-3104-45211	INDIRECT COST ALLOCATION	30,850	34,990	34,990	36,110	0	Allocation of general government admin costs.
54-3104-48500	MACHINERY & EQUIPMENT CAPITAL	0	40,000	30,925	40,000	0	
Total SOLID WASTE OPERATING EXPENSE:		<u>1,264,758</u>	<u>1,522,805</u>	<u>1,514,965</u>	<u>1,530,290</u>	<u>0</u>	
SOLID WASTE NON OPERATING EXP							
54-3108-49990	FUND BALANCE - CONTRIBUTION TO	0	0	21,245	0	0	
Total SOLID WASTE NON OPERATING EXP:		<u>0</u>	<u>0</u>	<u>21,245</u>	<u>0</u>	<u>0</u>	
RECYCLING OPERATION EXPENSE							
54-3204-42000	GENERAL & CONTRACTED SERVICES	225,723	230,000	230,000	250,000	0	
54-3204-45100	OFFICE SUPPLIES	2,208	2,500	2,500	2,500	0	
54-3204-48500	MACHINERY & EQUIPMENT CAPITAL	0	25,000	11,900	25,000	0	
Total RECYCLING OPERATION EXPENSE:		<u>227,931</u>	<u>257,500</u>	<u>244,400</u>	<u>277,500</u>	<u>0</u>	
#54 SOLID WASTE UTILITY FUND Revenue Total:		<u>1,790,533</u>	<u>1,780,305</u>	<u>1,780,610</u>	<u>1,807,790</u>	<u>0</u>	
#54 SOLID WASTE UTILITY FUND Expenditure Total:		<u>1,492,689</u>	<u>1,780,305</u>	<u>1,780,610</u>	<u>1,807,790</u>	<u>0</u>	
Total #54 SOLID WASTE UTILITY FUND:		<u>297,844</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#55 GOLF COURSE FUND							
GOLF COURSE REVENUE							
55-5500-34200	FEES GREEN	1,472,202	1,500,000	1,600,000	1,650,000		0 Increase in Green Fees '26-27.
55-5500-34201	FEES DRIVING RANGE	219,569	375,000	375,000	400,000		0 Small Increase in Fees for '27.
55-5500-34203	PUNCH PASSES	24,747	50,000	50,000	50,000		0
Total GOLF COURSE REVENUE:		<u>1,716,518</u>	<u>1,925,000</u>	<u>2,025,000</u>	<u>2,100,000</u>	<u>0</u>	
GOLF COURSE RENTAL							
55-5501-34205	FEES - EVENTS	37,639	0	35,000	0		0
55-5501-34402	CONCESSIONS - CATERING	364,097	350,000	400,000	400,000		0
55-5501-34406	PRO SHOP SALES	533,090	500,000	550,000	550,000		0
55-5501-34408	CONCESSIONS - PRO SHOP	11,535	2,000	15,000	15,000		0
55-5501-34409	CONCESSIONS - GRILL	382,123	300,000	350,000	350,000		0
55-5501-34600	RENTS AND LEASES EQUIPMENT	15,341	20,000	1,000	0		0
55-5501-34601	RENTS - SIMULATORS	29,241	40,000	40,000	40,000		0
55-5501-34602	RENTS AND LEASES CARTS	727,096	700,000	800,000	850,000		0 Increase in Cart Fees for 2027 - If new Carts are approve
55-5501-34603	RENTS AND LEASES BANQUET	163,850	175,000	80,000	100,000		0
55-5501-34604	RENTS & LEASES CLUBHOUSE COMME	10,800	20,000	12,300	10,000		0 Reduction in Leased Space.
55-5501-34605	RENTS & LEASES MOBILE TOWERS	57,882	60,000	60,000	60,000		0
55-5501-34607	RENTS & LEASES WINTER SLEDDING	0	0	0	0		0
55-5501-36000	MISCELLANEOUS	173,745	0	0	0		0
Total GOLF COURSE RENTAL:		<u>2,506,440</u>	<u>2,167,000</u>	<u>2,343,300</u>	<u>2,375,000</u>	<u>0</u>	
GOLF COURSE NON OPERATING							
55-5502-36100	INTEREST EARNINGS	677	5,000	8,000	0		0
55-5502-36101	INTEREST EARNINGS RESTRICTED	-112,877	-31,570	-80,000	0		0
55-5502-37200	PROCEEDS FROM BORROWING	0	0	0	300,000		0 Proceeds from golf cart lease.
55-5502-37300	GAIN ON DISPOSAL OF CAP ASSET	0	0	11,830	236,000		0 Proceeds from cart and mower trade-ins.
55-5502-37990	FUND BALANCE - USE OF	0	0	0	0		0
Total GOLF COURSE NON OPERATING:		<u>-112,200</u>	<u>-26,570</u>	<u>-60,170</u>	<u>536,000</u>	<u>0</u>	
GOLF COURSE CLUBHOUSE OPERATIN							
55-5584-40120	DEPRECIATION	385,086	0	0	0		0
55-5584-40570	COST OF SALES	322,139	275,000	360,000	325,000		0
55-5584-41101	WAGE REGULAR EMPLOYEES	386,240	393,500	340,000	367,000		0 2% merit, 2.7% COLA.
55-5584-41102	TEMPORARY EMPLOYEES	165,451	150,000	185,300	150,000		0
55-5584-41103	OVERTIME	285	1,000	1,000	1,000		0
55-5584-41105	PENSION EXPENSE	50,084	0	0	0		0
55-5584-41200	EMPLOYEE BENEFITS	226,528	206,050	200,500	199,500		0 4.7% medical increase, 1% URS decrease.
55-5584-41201	EMPLOYEE ALLOWANCES	12,224	11,960	13,000	12,960		0
55-5584-42000	GENERAL & CONTRACTED SERVICES	67,584	50,000	50,000	35,000		0
55-5584-42110	BANK CHARGES	112,044	100,000	125,000	125,000		0
55-5584-42202	GROUNDS CARE	27,433	20,000	40,000	25,000		0
55-5584-42300	INSURANCE - RISK MANAGEMENT	23,875	28,000	28,000	28,000		0
55-5584-42400	ADVERTISING AND PUBLIC NOTICES	37,544	75,000	75,000	75,000		0
55-5584-42900	TRAVEL, EDUCATION AND TRAINING	0	10,000	10,000	10,000		0
55-5584-43100	WATER, SEWER, GARBAGE	7,876	5,000	5,000	5,000		0
55-5584-43200	NATURAL GAS	5,866	8,000	8,000	8,000		0
55-5584-43300	ELECTRICITY	36,188	20,000	24,000	20,000		0
55-5584-43400	TELECOMMUNICATION	7,469	6,500	10,000	10,000		0
55-5584-45100	OFFICE SUPPLIES	8,536	20,000	20,000	25,000		0 New Office Furniture. Expanding formerly leased office s
55-5584-45200	OPERATING SUPPLIES	47,794	90,000	140,000	100,000		0
55-5584-45211	INDIRECT COST ALLOCATION	99,800	107,140	107,140	134,500		0 Allocation of general government admin costs.

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
55-5584-45400	BOOKS, PUBLICATIONS AND SUBSCR	0	1,000	10,000	10,000	0	
55-5584-49011	FLEET FUEL CHARGES	18,639	20,000	20,000	20,000	0	
55-5584-49012	FLEET REPAIR & MAINTENANCE	1,445	8,000	8,000	80,000	0	
Total GOLF COURSE CLUBHOUSE OPERATIN:		2,050,130	1,606,150	1,779,940	1,765,960	0	
GOLF COURSE GREENS OPERATING							
55-5585-41101	WAGE REGULAR EMPLOYEES	278,853	300,000	297,600	318,300	0	2% merit, 2.7% COLA.
55-5585-41102	TEMPORARY EMPLOYEES	95,048	100,000	120,700	100,000	0	
55-5585-41103	OVERTIME	472	500	500	500	0	
55-5585-41200	EMPLOYEE BENEFITS	220,858	210,000	195,400	214,200	0	4.7% medical increase, 1% URS decrease.
55-5585-41201	EMPLOYEE ALLOWANCES	0	1,000	0	0	0	
55-5585-41205	TUITION REIMBURSEMENT	0	0	0	0	0	
55-5585-42000	GENERAL & CONTRACTED SERVICES	4,134	5,000	5,000	7,500	0	
55-5585-42120	RENTAL OF EQUIPMENT & VEHICLES	707	1,000	1,000	1,500	0	
55-5585-42900	TRAVEL, EDUCATION AND TRAINING	350	1,000	1,000	1,500	0	
55-5585-43100	WATER, SEWER, GARBAGE	240,192	200,000	200,000	200,000	0	
55-5585-43200	NATURAL GAS	1,782	2,500	2,500	2,500	0	
55-5585-43300	ELECTRICITY	23,342	20,000	20,000	25,000	0	
55-5585-43400	TELECOMMUNICATION	3,044	2,500	2,500	2,500	0	
55-5585-45020	FERTILIZER	54,745	50,000	60,000	60,000	0	
55-5585-45022	TOOLS	1,553	5,000	10,000	10,000	0	Tools for in-house mechanic.
55-5585-45023	CHEMICALS	528	15,000	15,000	10,000	0	
55-5585-45024	COURSE SUPPLIES	6,435	7,500	7,500	10,000	0	
55-5585-45026	PUMP SUPPLIES	14,800	15,000	15,000	20,000	0	Replacement of existing pump.
55-5585-45028	POND SUPPLIES	4,300	40,000	40,000	20,000	0	
55-5585-45030	IRRIGATION SUPPLIES	19,821	25,000	25,000	20,000	0	
55-5585-45032	SAND AND TOPDRESSING	16,976	25,000	25,000	25,000	0	
55-5585-45034	GRASS AND SEED	125	15,000	15,000	15,000	0	
55-5585-45100	OFFICE SUPPLIES	277	0	0	0	0	
55-5585-45200	OPERATING SUPPLIES	4,285	0	0	0	0	
55-5585-45400	BOOKS, PUBLICATIONS & SUBSCRIP	2,685	1,000	1,000	1,000	0	
55-5585-45602	BUILDINGS	0	3,000	3,000	3,000	0	
55-5585-45606	CART PATH REPAIR	0	30,000	0	0	0	
55-5585-45608	GROUNDS RENNOVATION	0	75,000	75,000	30,000	0	#9 and #17 Tee Boxes.
55-5585-45610	TREES	3,317	10,000	10,000	15,000	0	
55-5585-49011	FLEET FUEL CHARGES	21,665	20,000	20,000	20,000	0	
55-5585-49012	FLEET REPAIR & MAINTENANCE	0	0	0	5,000	0	
55-5585-49013	FLEET PARTS AND SUPPLIES	37,595	25,000	40,000	30,000	0	
Total GOLF COURSE GREENS OPERATING:		1,057,889	1,205,000	1,207,700	1,167,500	0	
GOLF COURSE CAFE OPERATING							
55-5586-40570	COST OF SALES	256,819	200,000	225,000	250,000	0	Increase in Food Costs.
55-5586-41101	WAGE REGULAR EMPLOYEES	122,109	125,000	125,950	129,000	0	2% merit, 2.7% COLA.
55-5586-41102	TEMPORARY EMPLOYEES	189,992	100,000	155,800	125,000	0	
55-5586-41103	OVERTIME	354	500	500	500	0	
55-5586-41200	EMPLOYEE BENEFITS	108,705	75,000	102,800	86,000	0	4.7% medical increase, 1% URS decrease.
55-5586-41201	EMPLOYEE ALLOWANCES	45	0	0	0	0	
55-5586-42400	ADVERTISING AND PUBLIC NOTICES	0	0	0	0	0	
55-5586-43400	TELECOMMUNICATION	1,058	0	0	0	0	
55-5586-45200	OPERATING SUPPLIES	31,940	25,000	30,000	30,000	0	New Oven and Replacement of Vent Hood (Potentially).
Total GOLF COURSE CAFE OPERATING:		711,021	525,500	640,050	620,500	0	
GOLF COURSE EV CNTR OPERATING							

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
55-5587-41101	WAGE REGULAR EMPLOYEES	-565	0	1,700	0	0	
55-5587-41102	TEMPORARY EMPLOYEES	37,525	35,000	79,000	35,000	0	
55-5587-41200	EMPLOYEE BENEFITS	4,111	3,000	4,000	3,000	0	4.7% medical increase, 1% URS decrease.
55-5587-44240	ADVERTISING AND PUBLIC NOTICES	0	0	0	0	0	
55-5587-45205	EVENTS CNTR OPERATING SUPPLIES	22,041	15,000	45,000	45,000	0	Linens.
Total GOLF COURSE EV CNTR OPERATING:		63,112	53,000	129,700	83,000	0	
GOLF COURSE NON OPERATING							
55-5588-47011	PRINCIPAL	105,000	105,000	105,000	110,000	0	
55-5588-47012	INTEREST	100,806	97,605	97,610	84,238	0	
55-5588-47013	FEES	1,000	750	825	1,000	0	
55-5588-47016	LEASE PAYMENT	50,282	65,000	50,300	50,282	0	
55-5588-48200	BUILDINGS - CLUB HOUSE	552,266	0	0	75,000	0	
55-5588-48400	CONSTRUCTION - GROUNDS IMPROVE	74,013	0	10,500	0	0	
55-5588-48500	MACHINERY & EQUIPMENT CAPITAL	473,662	168,000	177,000	675,000	0	Carts (80), Mowers (3) and Turf Tidy
55-5588-49990	FUND BALANCE - CONTRIBUTION TO	0	239,425	109,505	378,520	0	
55-5588-50000	CLOSE DEBT	-155,282	0	0	0	0	
55-5588-50001	CLOSE ASSET	-1,099,940	0	0	0	0	
Total GOLF COURSE NON OPERATING:		101,806	675,780	550,740	1,374,040	0	
#55 GOLF COURSE FUND Revenue Total:		4,110,758	4,065,430	4,308,130	5,011,000	0	
#55 GOLF COURSE FUND Expenditure Total:		3,983,959	4,065,430	4,308,130	5,011,000	0	
Total #55 GOLF COURSE FUND:		126,799	0	0	0	0	

Account Number	Account Title	2024-25 Prior Year Actual	2025-26 Current Year Budget	2025-26 Current Year Estimated- UPDATED	2026-27 Tentative Budget	2026-27 Change from Dept Request	Budget Notes
#61 FLEET FUND							
FLEET MANAGEMENT OPERATING REV							
61-1151-34900	INTERDEPARTMENTAL CHARGES	174,896	375,000	375,000	0	0	
61-1151-34904	ANNUAL CAPITAL CHARGES	391,174	391,480	391,480	408,220	0	
Total FLEET MANAGEMENT OPERATING REV:		<u>566,070</u>	<u>766,480</u>	<u>766,480</u>	<u>408,220</u>	<u>0</u>	
FLEET MANAGEMENT NON OPERATING							
61-1152-36100	INTEREST EARNINGS	38,713	24,000	24,000	20,000	5,000	
61-1152-37200	PROCEEDS FROM BORROWING	0	344,910	344,910	0	0	
61-1152-37300	GAIN ON DISPOSAL OF CAPITAL AS	9,975	15,000	15,000	15,000	0	
61-1152-37400	INSURANCE RECOVERY	17,169	0	0	0	0	
61-1152-37990	FUND BALANCE - USE OF	0	0	0	378,749	-5,000	
Total FLEET MANAGEMENT NON OPERATING:		<u>65,857</u>	<u>383,910</u>	<u>383,910</u>	<u>413,749</u>	<u>0</u>	
FLEET MANAGEMENT OPERATING							
61-1154-40120	DEPRECIATION	465,745	0	0	0	0	
61-1154-41101	WAGE REGULAR EMPLOYEES	192,477	202,450	191,600	225,400	0	2% merit, 2.7% COLA.
61-1154-41103	OVERTIME	1,893	2,000	2,000	2,000	0	
61-1154-41105	PENSION EXPENSE	13,047	0	0	0	0	
61-1154-41200	EMPLOYEE BENEFITS	133,609	132,250	132,250	140,000	0	4.7% medical increase, 1% URS decrease.
61-1154-41202	EMPLOYEE ALLOWANCES - UNIFORM	2,307	2,500	2,500	2,500	0	
61-1154-42900	TRAVEL, EDUCATION AND TRAINING	526	4,000	4,000	4,000	0	
61-1154-43400	TELECOMMUNICATION	1,624	1,500	1,500	1,500	0	
61-1154-45000	SUPPLIES AND MATERIALS	29,692	25,000	30,000	30,000	0	
61-1154-45200	OPERATING SUPPLIES	1,150	0	130	0	0	
61-1154-45603	MACHINERY AND EQUIPMENT	8,318	15,000	15,000	15,000	0	
Total FLEET MANAGEMENT OPERATING:		<u>850,389</u>	<u>384,700</u>	<u>378,980</u>	<u>420,400</u>	<u>0</u>	
FLEET MANAGEMENT NON OPERATING							
61-1158-47012	INTEREST	0	0	0	15,522	0	Snow Plow lease purchase.
61-1158-47016	LEASE PAYMENT	0	0	0	63,047	0	Snow Plow lease purchase.
61-1158-48502	VEHICLES	459,320	515,910	515,910	323,000	0	Replace 3 Pub Safety and 1 Streets, add 1 new PS.
61-1158-49990	FUND BALANCE - CONTRIBUTION TO	0	249,780	255,500	0	0	
61-1158-50001	CLOSE ASSET	459,320	0	0	0	0	
Total FLEET MANAGEMENT NON OPERATING:		<u>918,640</u>	<u>765,690</u>	<u>771,410</u>	<u>401,569</u>	<u>0</u>	
#61 FLEET FUND Revenue Total:		<u>631,927</u>	<u>1,150,390</u>	<u>1,150,390</u>	<u>821,969</u>	<u>0</u>	
#61 FLEET FUND Expenditure Total:		<u>1,769,028</u>	<u>1,150,390</u>	<u>1,150,390</u>	<u>821,969</u>	<u>0</u>	
Total #61 FLEET FUND:		<u>-1,137,101</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Grand Revenue Total:		<u>44,698,143</u>	<u>95,618,972</u>	<u>93,730,853</u>	<u>41,859,619</u>	<u>41,859,619</u>	
Grand Expenditure Total:		<u>44,561,000</u>	<u>95,618,972</u>	<u>93,730,853</u>	<u>41,859,619</u>	<u>41,859,619</u>	
Grand Totals:		<u>137,143</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	