



City of Naples

Naples City Budget Workshop Meeting
May 14, 2026 - 5:30 p.m.
1420 East 2850 South
Naples, UT 84078

1. ACKNOWLEDGMENT AND APPROVAL OF SPECIAL MEETING
2. BUDGET WORKSHOP
Discuss Public Safety Member Contribution Pick-up
3. ADJOURNMENT

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify the Naples City offices at 789-9090, 1420 East 2850 South, Naples, UT 84078 at least 48 hours in advance of the meeting. All meetings are held at 1420 East 2850 South, Naples, UT unless otherwise noticed. The undersigned, duly appointed City Recorder, does hereby certify that the above agenda was posted at the Naples City Office, on the City's website www.naplescityut.gov, and on the State Public Meeting Notice website <https://www.utah.gov/pmn/>. Nikki W. Kay

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
GENERAL FUND							
TAXES							
10-31-100	CURRENT YEAR PROPERTY TAXES	88,276.67	74,562.16	86,967.67	70,423.05	80,527.00	80,527.00
10-31-200	DELINQUENT PROPERTY TAX	16.96	67.36	232.47	17.09	100.00	100.00
10-31-210	FEE-IN-LIEU OF PROPERTY TAXES	9,653.52	21,637.98	8,650.13	6,594.21	7,473.00	7,473.00
10-31-220	PENALTIES/INT ON DELIQ TAXES	1,548.10	2,191.18	2,366.18	927.83	1,000.00	1,000.00
10-31-300	SALES AND USE TAXES	1,937,419.87	2,111,075.38	1,999,426.10	1,587,677.70	2,000,000.00	1,975,000.00
10-31-301	HIGHWAY USE TAXES	850,067.22	935,179.26	871,765.01	710,355.17	925,000.00	875,000.00
10-31-400	FRANCHISE TAXES	240,867.89	237,648.86	214,074.83	167,043.10	200,000.00	200,000.00
10-31-401	TELECOMMUNICATION TAX	16,427.43	17,662.84	17,463.03	7,421.64	15,000.00	15,000.00
10-31-500	TRANSIENT ROOM TAX	31,478.07	46,374.08	24,486.29	11,662.55	25,000.00	25,000.00
Total TAXES:		3,175,755.73	3,446,399.10	3,225,431.71	2,562,122.34	3,254,100.00	3,179,100.00
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES AND PERMITS	15,880.00	18,546.82	16,355.75	16,169.50	16,000.00	16,000.00
10-32-150	MISC LICENSES & PERMITS	500.00	4,774.00	1,050.00	500.00	500.00	500.00
10-32-200	BUILDING PERMIT FEES	27,917.50	45,000.00	81,691.50	54,384.50	60,000.00	30,000.00
10-32-205	BUILDING PERMIT BOND FORFEITURE	2,500.00	500.00	.00	.00	500.00	500.00
10-32-210	STATE SHARE 1%	279.18	439.85	814.32	544.51	500.00	500.00
Total LICENSES AND PERMITS:		47,076.68	69,260.67	99,911.57	71,598.51	77,500.00	47,500.00
INTERGOVERNMENTAL REVENUE							
10-33-401	STATE GRANT/JAG GRANT	3,500.00	4,000.00	4,500.00	4,500.00	4,500.00	4,000.00
10-33-412	UINTAH FIRE SSD - REIMBURSEMNT	.00	.00	.00	.00	.00	2,000.00
10-33-421	STATE POLICE DEPARTMENT GRANT	4,504.00	6,965.00	.00	1,514.18	1,500.00	.00
10-33-422	JAG GRANT	.00	517.50	.00	.00	.00	.00
10-33-424	SCHOOL RESOURCE OFFICER	20,000.00	20,000.00	51,500.00	.00	51,500.00	51,500.00
10-33-425	SHSP GRANT	9,364.00	13,014.95	17,566.00	.00	.00	.00
10-33-427	UINTH CO EOC LAW ENF GRANT	22,910.00	.00	.00	.00	.00	.00
10-33-428	OFFICER WELLNESS GRANT - DPS	8,000.00	1,578.00	.00	.00	.00	.00
10-33-475	UT LOCAL GOV'T TRUST-SAFETY GR	870.00	1,240.00	1,240.00	.00	.00	.00
10-33-480	HEALTH INSURANCE PRM - REBATE	.00	4,569.00	3,145.00	2,198.00	2,200.00	2,200.00
10-33-560	CLASS "C" ROAD FUND ALLOTMENT	160,945.61	167,676.51	195,458.60	124,431.48	190,000.00	190,000.00
10-33-561	RURAL TRANS. INFRA. FUND	.00	114,977.45	57,892.14	60,005.93	60,000.00	55,000.00
10-33-570	LIQUOR TAX DISTRIBUTION	5,534.67	4,240.91	4,745.34	4,647.31	5,000.00	5,000.00
10-33-901	ARPA FUNDS	123,203.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUE:		358,831.28	338,779.32	336,047.08	197,296.90	314,700.00	309,700.00
CHARGES FOR SERVICES							
10-34-130	ZONING & SUBDIVISION FEES	1,225.00	1,700.00	735.00	350.00	500.00	1,000.00
10-34-240	MISCELLANEOUS INSPECTIONS	4,702.00	7,173.00	12,510.00	8,302.00	8,000.00	7,000.00
10-34-740	FINGER PRINTING - POLICE	940.00	1,275.00	1,040.00	610.00	500.00	500.00
10-34-770	POLICE REPORT	190.00	537.00	210.00	225.00	500.00	500.00
Total CHARGES FOR SERVICES:		7,057.00	10,685.00	14,495.00	9,487.00	9,500.00	9,000.00
FINES AND FORFEITURES							
10-35-100	COURT FINES	47,136.31	50,764.11	29,215.76	36,356.38	40,000.00	40,000.00
10-35-160	RESTITUTION	.00	.00	89.70	111.98	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
Total FINES AND FORFEITURES:		47,136.31	50,764.11	29,305.46	36,468.36	40,000.00	40,000.00
MISCELLANEOUS REVENUE							
10-36-200	RENT COLLECTIONS	10,078.34	1,400.00	10,852.36	920.00	10,000.00	10,000.00
10-36-210	ROCKY MTN POWER ENERGY GRANT	.00	2,500.00	2,000.00	1,500.00	2,500.00	2,500.00
10-36-213	VENDOR EVENT INCOME	.00	1,100.00	1,250.00	1,275.00	500.00	500.00
10-36-215	SPONSORSHIP DONATIONS	16,850.00	11,225.00	5,150.00	5,950.00	5,000.00	5,000.00
10-36-220	POLICE DONATIONS	.00	.00	.00	500.00	100.00	100.00
10-36-240	SCRAP & SURPLUS SALES	37.50	.00	1,500.00	5,008.00	500.00	500.00
10-36-250	INSURANCE PROCEEDS	1,195.00	.00	1,948.34	.00	500.00	500.00
Total MISCELLANEOUS REVENUE:		28,160.84	16,225.00	22,700.70	15,153.00	19,100.00	19,100.00
OTHER REVENUES							
10-38-100	INTEREST EARNINGS	188,747.21	129,024.40	122,664.42	421,137.34	50,000.00	50,000.00
10-38-125	RETURN CHECK FEE	8.00	.00	.00	.00	.00	.00
10-38-400	SALE OF FIXED ASSETS	3,591.25	11,000.00	15,080.00	.00	.00	.00
10-38-500	CAPITAL LEASE PROCEEDS	.00	414,673.01	.00	.00	.00	.00
10-38-900	SUNDRY REVENUES	14,973.34	897.14	203.50	826.07	500.00	500.00
Total OTHER REVENUES:		207,319.80	555,594.55	137,947.92	421,963.41	50,500.00	50,500.00
Total Revenue:		3,871,337.64	4,487,707.75	3,865,839.44	3,314,089.52	3,765,400.00	3,654,900.00
LEGISLATIVE							
10-41-110	MAYOR SALARY	14,207.96	13,887.96	13,887.96	11,573.30	14,500.00	14,500.00
10-41-111	COUNCIL SALARIES	40,507.51	41,153.40	41,153.40	34,294.50	41,200.00	41,200.00
10-41-131	FICA	4,161.74	4,211.16	4,211.16	3,509.30	4,300.00	4,300.00
10-41-132	WORKMAN'S COMPENSATION	522.14	521.52	424.86	412.70	600.00	1,000.00
10-41-230	TRAVEL & PER DIEM	210.61	410.57	155.76	3,061.21	2,500.00	3,500.00
10-41-280	TELEPHONE	160.00	480.00	480.00	400.00	500.00	500.00
10-41-600	EMPLOYEE APPRECIATION	.00	.00	.00	.00	.00	3,750.00
10-41-610	MISCELLANEOUS EXPENSES	963.98	585.49	311.21	481.85	1,000.00	1,500.00
Total LEGISLATIVE:		60,733.94	61,250.10	60,624.35	53,732.86	64,600.00	70,250.00
JUSTICE COURT							
10-42-245	COMPUTER SUPPLIES/MAINTENANCE	10.00	.00	.00	.00	.00	.00
10-42-311	PUBLIC DEFENDER	140.00	230.00	3,260.00	4,005.11	5,000.00	10,000.00
10-42-330	EDUCATION AND TRAINING	.00	.00	.00	.00	.00	200.00
Total JUSTICE COURT:		130.00	230.00	3,260.00	4,005.11	5,000.00	10,200.00
CITY ADMINISTRATOR							
10-43-110	ADMINISTRATOR WAGES	114,850.36	116,823.73	122,817.98	102,854.04	125,000.00	130,000.00
10-43-120	ADMIN SECRETARY	44,842.91	47,448.01	52,949.61	45,992.84	56,000.00	58,000.00
10-43-131	FICA	11,657.09	11,897.47	12,682.16	11,162.70	13,000.00	14,500.00
10-43-132	WORKMAN'S COMPENSATION	1,113.38	945.36	963.83	969.95	1,200.00	2,000.00
10-43-133	HEALTH INSURANCE	34,911.89	36,062.02	36,690.12	31,107.98	40,500.00	40,000.00
10-43-134	RETIREMENT	27,779.77	28,467.77	28,769.71	24,062.28	31,500.00	31,500.00
10-43-135	LONG TERM DISABILITY	790.65	812.35	836.42	725.07	800.00	800.00
10-43-137	E.A.P. EXPENSE	.00	517.62	650.16	541.80	650.00	500.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
10-43-210	BOOKS, SUBSCRIPTIONS, MBRSHIPS	150.00	460.00	250.00	25.00	500.00	800.00
10-43-230	TRAVEL & PER DIEM	1,843.71	1,928.69	3,458.25	940.00	2,500.00	3,000.00
10-43-240	OFFICE SUPPLIES AND EXPENSE	178.12	526.49	89.62	175.52	400.00	400.00
10-43-245	COMPUTER SUPPLIES/MAINTENANCE	.00	.00	.00	.00	500.00	500.00
10-43-247	WEB DESIGN EXPENSE	1,199.00	.00	935.00	.00	1,000.00	2,500.00
10-43-250	VEHICLE MAINTENANCE	76.50	549.95	494.89	404.46	1,000.00	1,500.00
10-43-251	FUEL & OIL	1,462.17	1,199.93	1,322.38	1,084.46	1,500.00	2,000.00
10-43-279	CELLULAR PHONE	1,200.00	1,200.00	1,200.00	1,000.00	1,200.00	1,200.00
10-43-330	EDUCATION AND TRAINING	50.00	495.00	500.84	830.00	2,000.00	2,000.00
10-43-350	PUBLIC RELATIONS	406.51	.00	129.88	278.16	1,500.00	1,500.00
10-43-610	MISCELLANEOUS EXPENSES	13.06	.00	45.03	.00	500.00	500.00
10-43-766	PROMOTE ECONOMIC DEVELOPMENT	.00	176.47	.00	.00	1,000.00	1,000.00
Total CITY ADMINISTRATOR:		242,525.12	249,510.86	264,785.88	222,154.26	282,250.00	294,200.00
TREASURER							
10-44-120	TREASURER/PT TIME	16,800.00	16,800.00	16,800.00	14,000.00	16,800.00	16,800.00
10-44-131	FICA	1,285.20	1,285.20	1,285.20	1,071.00	1,300.00	1,500.00
10-44-132	WORKMAN'S COMPENSATION	10.57	13.44	7.73	7.00	50.00	50.00
10-44-134	RETIREMENT	2,264.22	3,918.54	2,850.96	2,235.80	3,000.00	2,500.00
10-44-240	OFFICE SUPPLIES AND EXPENSE	.00	.00	.00	.00	100.00	100.00
10-44-241	BANK CHARGES	1,246.61	1,495.24	1,298.93	1,588.86	1,500.00	1,500.00
10-44-610	MISCELLANEOUS EXPENSES	.00	.00	.00	.00	100.00	100.00
Total TREASURER:		21,606.60	23,512.42	22,242.82	18,902.66	22,850.00	22,550.00
RECORDER							
10-45-110	RECORDER SALARY	66,548.80	68,347.14	74,570.64	63,599.23	77,500.00	81,000.00
10-45-131	FICA	4,694.14	4,812.07	5,303.70	4,704.84	5,300.00	5,700.00
10-45-132	WORKMAN'S COMPENSATION	41.80	54.04	34.15	32.62	100.00	100.00
10-45-133	HEALTH INSURANCE	19,896.15	20,530.67	20,876.04	18,000.77	22,500.00	22,500.00
10-45-134	RETIREMENT	11,921.28	12,189.36	12,604.57	10,489.50	13,000.00	13,000.00
10-45-135	LONG TERM DISABILITY	329.32	337.64	354.46	309.36	400.00	400.00
10-45-137	E.A.P. EXPENSE	.00	273.81	325.08	270.90	300.00	300.00
10-45-210	BOOKS, SUBSCRIPTIONS, MBRSHIPS	475.00	590.00	625.00	375.00	600.00	600.00
10-45-220	ADVERTISEMENT/NOTICES	250.75	.00	.00	25.67	100.00	200.00
10-45-230	MILEAGE & PER DIEM	428.20	.00	629.00	643.76	700.00	800.00
10-45-240	OFFICE SUPPLIES AND EXPENSE	11.88	47.99	.00	.00	.00	50.00
10-45-245	COMPUTER SUPPLIES	64.16	64.16	.00	.00	.00	100.00
10-45-330	EDUCATION AND TRAINING	225.00	95.00	.00	445.00	700.00	600.00
10-45-610	MISCELLANEOUS EXPENSES	53.06	20.10	.00	.00	.00	100.00
10-45-612	BUSINESS LICENSE EXPENSE	.00	.00	110.00	300.00	300.00	300.00
10-45-614	BUSINESS LICENSE - Postage	150.00	.00	.00	.00	50.00	150.00
10-45-650	EQUIP. ETC. PURCHASE-NON ASSET	.00	.00	.00	.00	.00	400.00
Total RECORDER:		105,089.54	107,361.98	115,432.64	99,196.65	121,550.00	126,300.00
ELECTIONS							
10-46-220	ADVERTISEMENT	.00	3,209.85	.00	1,418.63	1,500.00	100.00
Total ELECTIONS:		.00	3,209.85	.00	1,418.63	1,500.00	100.00
CITY ATTORNEY							

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
10-47-133	HEALTH INSURANCE	447.30	.00	.00	.00	.00	.00
10-47-310	PROSECUTING ATTORNEY	28,341.30	40,000.00	20,000.00	40,000.00	60,000.00	40,000.00
10-47-330	CITY ATTORNEY - CIVIL	29,467.10	9,402.52	6,996.76	.00	30,000.00	45,000.00
10-47-610	MISCELLANEOUS CHARGES	400.00	.00	.00	.00	.00	.00
Total CITY ATTORNEY:		58,655.70	49,402.52	26,996.76	40,000.00	90,000.00	85,000.00
INDEPENDENT AUDITOR							
10-48-310	PROFESSIONAL SERVICES	12,000.00	12,000.00	13,500.00	13,900.00	14,000.00	14,000.00
10-48-610	MISCELLANEOUS CHARGES	.00	.00	.00	.00	.00	1,000.00
Total INDEPENDENT AUDITOR:		12,000.00	12,000.00	13,500.00	13,900.00	14,000.00	15,000.00
LIABILITY INSURANCE							
10-49-511	LIABILITY INSURANCE	24,793.00	24,793.00	16,351.66	17,516.41	17,550.00	18,000.00
10-49-512	PROPERTY INSURANCE	14,839.37	18,180.64	25,432.03	27,339.66	27,400.00	25,000.00
10-49-513	PUBLIC EMPLOYEE BONDS, ETC	1,814.40	1,814.40	1,814.40	.00	.00	.00
10-49-515	SOCIAL MEDIA	2,988.00	3,141.00	2,988.00	3,355.44	3,400.00	3,400.00
Total LIABILITY INSURANCE:		44,434.77	47,929.04	46,586.09	48,211.51	48,350.00	46,400.00
GENERAL GOVERNMENT BUILDINGS							
10-50-110	CUSTODIAN WAGES	6,498.62	6,698.14	6,788.57	5,592.14	7,000.00	7,000.00
10-50-131	FICA	495.48	509.81	518.09	441.57	500.00	500.00
10-50-132	WORKMAN'S COMPENSATION	4.04	5.20	3.08	2.86	100.00	100.00
10-50-250	C. HALL BLDG EQUIP/SUPPLY/MAINT	5,175.55	1,965.25	3,754.07	2,954.63	4,000.00	6,500.00
10-50-255	AUTOMOBILE MAINTENANCE	468.99	18.76	179.99	.00	250.00	1,000.00
10-50-260	GROUPS EQUIP/SUPPLY/MAINT	7,838.01	8,158.84	6,920.33	4,977.16	9,000.00	9,000.00
10-50-270	UTILITIES - SHOP	1,003.23	.00	.00	.00	.00	.00
10-50-271	UTILITIES - CITY HALL	24,569.17	25,433.02	26,713.33	18,931.23	23,000.00	30,000.00
10-50-272	SHOP BLDG EQUIP/SUPPLY/MAINT	116.29	.00	.00	.00	800.00	800.00
10-50-273	OLD FIRE STATION - MAINT	6,617.90	.00	563.50	617.88	1,500.00	1,500.00
10-50-274	UTILITIES - PLAZA PARK	6,286.30	8,165.10	9,068.60	8,188.10	8,500.00	11,000.00
10-50-275	FLAGS	468.66	475.93	.00	675.00	1,000.00	1,000.00
10-50-276	FIRE STATION - MAINT	.00	.00	.00	.00	.00	2,000.00
10-50-610	MISCELLANEOUS EXPENSES	1,513.78	419.00	.00	779.07	1,500.00	1,500.00
10-50-611	CLEANING SUPPLIES	709.56	520.99	510.79	407.02	1,000.00	1,000.00
10-50-720	BUILDINGS/STRUCTURAL ADDITIONS	2,146.53	22,079.95	35,500.00	.00	2,500.00	43,000.00
10-50-721	MAINTENANCE BLDG/PARKING ETC	.00	.00	.00	.00	1,000.00	1,000.00
10-50-730	IMPROVEMENT TO CITY HALL BLDG	.00	9,842.45	.00	.00	1,000.00	3,000.00
Total GENERAL GOVERNMENT BUILDINGS:		63,912.11	84,292.44	90,520.35	43,566.66	62,650.00	119,900.00
SUPPLIES/EQUIPMENT							
10-51-240	OFFICE SUPPLIES AND EXPENSE	2,558.73	2,632.65	1,918.10	1,904.62	2,500.00	3,500.00
10-51-245	COMPUTER SUPPORT/WEB	3,446.00	2,473.00	2,927.00	2,270.00	3,000.00	3,500.00
10-51-246	COMPUTER SOFTWARE	192.38	256.55	64.16	.00	1,000.00	1,000.00
10-51-248	COMPUTER SUPPLIES	.00	.00	52.98	65.73	300.00	300.00
10-51-250	EQUIPMENT, SUPPLIES & MAINT	3,307.58	2,110.92	2,693.19	686.03	1,500.00	3,000.00
10-51-256	SOFTWARE SUPPORT - CASELLE	9,883.00	11,338.00	10,860.00	12,801.87	13,000.00	14,500.00
10-51-610	MISCELLANEOUS EXPENSES	.00	.00	.00	.00	400.00	400.00
10-51-650	EQUIP/ETC. PURCHASE-NON-ASSET	.00	.00	.00	.00	500.00	1,000.00
10-51-730	ASSET PURCHASE - TECHNOLOGY	.00	.00	5,872.81	.00	5,000.00	5,000.00

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Total SUPPLIES/EQUIPMENT:		19,387.69	18,811.12	24,388.24	17,728.25	27,200.00	32,200.00
PLANNING AND ZONING							
10-52-210	ZONING ORDINANCES	.00	.00	1,762.50	.00	.00	.00
10-52-215	BOOKS, SUBSCRIPTIONS, MBRSHIPS	224.00	.00	710.41	337.00	1,500.00	1,500.00
10-52-220	ADVERTISE/NOTICES/POSTAGE	227.07	4.78	244.00	119.27	1,000.00	1,000.00
10-52-230	TRAVEL & PER DIEM	1,060.16	219.59	1,450.32	1,478.79	4,000.00	4,000.00
10-52-240	OFFICE SUPPLIES AND EXPENSE	.00	.00	124.17	.00	500.00	500.00
10-52-245	COMPUTER SUPPLIES/MAINTENANCE	186.60	123.50	386.55	463.95	2,000.00	2,000.00
10-52-247	MAP REVIEW/ENGINEER	800.00	670.00	2,600.00	.00	3,000.00	6,000.00
10-52-251	FUEL & OIL	71.24	.00	.00	.00	100.00	100.00
10-52-310	BOARD MEMBERS EXPENSE	2,728.84	3,450.00	2,400.00	1,195.94	3,000.00	3,000.00
10-52-313	MASTER PLAN	.00	.00	5,670.00	.00	.00	.00
10-52-330	EDUCATION & WORKSHOP	1,047.95	50.00	992.37	324.57	1,500.00	1,500.00
10-52-331	PUBLIC RELATIONS	1,726.56	.00	189.61	.00	2,000.00	2,000.00
10-52-610	MISCELLANEOUS EXPENSES	124.50	.00	.00	.00	600.00	600.00
10-52-740	EQUIPMENT, FURNITURE, ETC.	42.00	.00	.00	.00	500.00	500.00
Total PLANNING AND ZONING:		8,238.92	4,517.87	16,529.93	3,919.52	19,700.00	22,700.00
BOARDS & COMMISSIONS							
10-53-220	RURAL WATER USERS	100.00	100.00	.00	100.00	100.00	100.00
Total BOARDS & COMMISSIONS:		100.00	100.00	.00	100.00	100.00	100.00
POLICE DEPARTMENT							
10-54-110	POLICE SALARIES	353,368.09	416,713.15	494,098.12	466,713.00	570,000.00	570,000.00
10-54-111	PART-TIME/OVERTIME WAGES	19,247.25	9,046.16	12,450.94	8,556.40	20,000.00	20,000.00
10-54-131	FICA	27,451.27	32,149.20	38,465.87	37,611.59	40,000.00	40,000.00
10-54-132	WORKMAN'S COMPENSATION	3,127.13	2,005.82	1,751.12	3,942.00	6,000.00	6,000.00
10-54-133	HEALTH INSURANCE	112,907.92	139,758.88	135,352.92	125,189.00	160,000.00	160,000.00
10-54-134	RETIREMENT	96,931.59	115,161.59	139,580.08	133,035.34	150,000.00	150,000.00
10-54-135	LONG TERM DISABILITY	1,723.99	2,054.61	2,322.20	2,212.15	2,200.00	2,200.00
10-54-137	E.A.P. EXPENSE	.00	1,778.45	2,507.03	2,275.56	2,500.00	2,500.00
10-54-140	OFFICER WELLNESS - DPS	.00	3,747.79	2,759.47	1,066.64	1,700.00	3,000.00
10-54-210	BOOKS, SUBSCRIPTIONS, ETC.	265.00	268.00	368.00	550.00	600.00	500.00
10-54-230	TRAVEL & PER DIEM	6,989.78	8,248.68	12,016.42	5,358.99	10,000.00	12,000.00
10-54-240	OFFICE SUPPLIES & EXPENSES	1,712.95	1,502.05	1,659.61	311.56	1,000.00	2,000.00
10-54-245	COMPUTER-SUBSCRIPTION/ EXPENSE	1,000.00	290.00	363.69	4,019.88	5,000.00	5,000.00
10-54-247	SPILLMAN, LEXIPOL & SUPPORT	4,228.17	26,898.39	17,189.46	16,291.84	16,500.00	20,000.00
10-54-249	EQUIPMENT/PURCHASE & MAINT	6,936.78	13,256.99	17,983.04	11,593.88	17,500.00	20,000.00
10-54-250	VEHICLE MAINTENANCE	967.75	.00	.00	.00	.00	.00
10-54-251	FUEL & OIL	21,474.22	27,171.98	26,690.13	16,789.75	25,000.00	30,000.00
10-54-271	UTILITIES-POLICE	4,482.01	4,521.74	4,052.86	2,807.19	4,000.00	5,000.00
10-54-279	CELLULAR PHONE	2,785.00	3,205.00	3,380.00	3,015.00	5,000.00	4,000.00
10-54-282	UBNSF - DRUG TASK FORCE	11,025.00	.00	23,890.00	.00	13,000.00	13,000.00
10-54-283	CENTRAL DISPATCH	33,817.00	33,817.00	35,042.00	36,286.00	36,500.00	36,500.00
10-54-286	DUI ENFORCEMENT	7,581.11	455.00	6,363.81	3,905.73	5,000.00	6,000.00
10-54-320	DRUG AND ALCOHOL TESTING	146.11	96.00	365.00	390.00	500.00	500.00
10-54-330	EDUCATION AND TRAINING	6,406.82	3,344.26	6,902.34	3,247.00	7,000.00	7,000.00
10-54-331	PUBLIC RELATIONS	1,025.63	2,279.09	1,828.81	2,141.17	2,500.00	2,500.00
10-54-332	MOBILE UNIT EXPENSES	6,550.34	3,697.10	3,587.31	2,898.88	4,500.00	8,500.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
10-54-333	CRIMINAL INVESTIGATIONS	1,181.68	869.79	1,254.48	673.41	2,500.00	2,500.00
10-54-334	K-9 EXPENSES & EQUIPMENT	1,395.02	2,783.41	1,406.78	1,180.99	1,500.00	3,000.00
10-54-470	UNIFORM ALLOWANCE	7,280.24	6,665.27	8,838.85	3,926.24	7,500.00	8,500.00
10-54-480	VEHICLE LEASE	65,227.00	129,251.33	69,173.19	17,495.24	85,000.00	85,000.00
10-54-590	INTEREST EXPENSE	.00	8,898.51	5,036.85	.00	.00	.00
10-54-610	MISCELLANEOUS SUPPLIES	3,181.12	1,061.61	1,159.25	.00	2,500.00	2,500.00
10-54-740	ASSET PURCHASE - EQUIP. ETC.	.00	18,610.00	.00	511.31-	.00	30,000.00
10-54-760	GRANT PURCHASE ITEMS	9,435.89	50,173.13	24,934.00	8,175.94	10,000.00	10,000.00
Total POLICE DEPARTMENT:		819,851.86	1,069,779.98	1,102,773.63	921,149.06	1,215,000.00	1,267,700.00
EMERGENCY PREPARDNESS							
10-55-610	ULGT SAFETY PROGRAM	721.80	204.88	1,801.06	1,581.36	2,000.00	2,000.00
10-55-801	ARPA EXPENDITURES	102,844.67	106,415.07	.00	.00	.00	.00
Total EMERGENCY PREPARDNESS:		103,566.47	106,619.95	1,801.06	1,581.36	2,000.00	2,000.00
BUILDING INSPECTOR							
10-58-110	BUILDING INSPECTOR WAGES	44,981.43	47,352.00	47,862.02	39,339.80	48,000.00	100,000.00
10-58-131	FICA	3,429.17	3,602.19	3,633.93	3,127.39	3,700.00	7,000.00
10-58-132	WORKMAN'S COMPENSATION	430.29	422.59	365.84	365.41	800.00	800.00
10-58-133	HEALTH INSURANCE	.00	.00	.00	.00	.00	20,000.00
10-58-134	RETIREMENT	.00	.00	.00	.00	.00	10,000.00
10-58-210	BOOKS, SUBSCRIPTIONS, MBRSHIPS	.00	.00	.00	.00	100.00	500.00
10-58-230	TRAVEL & PER DIEM	.00	.00	.00	.00	100.00	400.00
10-58-237	PLAN REVIEWS	.00	.00	.00	.00	100.00	500.00
10-58-241	LICENSES & PERMITS	.00	.00	993.00	200.00	500.00	500.00
10-58-242	STATE 1% SURCHARGE	204.51	515.66	617.68	427.74	600.00	600.00
10-58-245	COMPUTER SUPPLIES & MAINT	.00	.00	.00	.00	100.00	100.00
10-58-250	EQUIPMENT - VEHICLE UPKEEP	49.49	.00	500.00	.00	1,000.00	2,000.00
10-58-251	FUEL & OIL	863.92	753.18	1,012.68	1,212.55	1,500.00	900.00
10-58-252	EQUIPMENT & TOOLS	.00	.00	.00	.00	100.00	100.00
10-58-280	TELEPHONE	420.00	420.00	420.00	350.00	500.00	500.00
10-58-330	EDUCATION AND TRAINING	.00	.00	100.00	400.00	800.00	800.00
10-58-610	MISCELLANEOUS SUPPLIES	.00	.00	97.99	.00	100.00	100.00
10-58-740	EQUIPMENT, FURNITURE, ETC.	.00	42,000.00	.00	.00	.00	.00
Total BUILDING INSPECTOR:		50,378.81	95,065.62	55,603.14	45,422.89	58,000.00	144,800.00
COMMUNITY MARKETING							
10-59-210	CHAMBER MEMBERSHIP DUES	18,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
10-59-215	UTAH LEAGUE MEMBERSHIP FEES	2,298.30	1,377.84	2,524.80	2,701.05	2,800.00	2,800.00
10-59-223	COMMUNITY EVENTS FUNDING	4,240.54	4,944.67	5,794.80	4,553.13	6,800.00	6,800.00
10-59-224	PUBLIC RELATIONS	16,436.58	14,036.24	4,454.16	4,738.54	6,500.00	6,500.00
10-59-225	JULY 24 EVENT	.00	7,580.46	23,113.18	15,577.05	27,000.00	28,800.00
10-59-226	MEET THE MACHINES - EVENT	.00	.00	.00	304.81	500.00	3,300.00
10-59-310	ECONOMIC DEVELOPMENT	.00	888.00	.00	.00	1,500.00	1,500.00
10-59-610	HEALTH & WELLNESS	.00	.00	.00	.00	1,000.00	1,000.00
Total COMMUNITY MARKETING:		40,975.42	48,827.21	55,886.94	47,874.58	66,100.00	70,700.00
STREETS							
10-60-110	SALARIES AND WAGES	127,854.45	130,775.10	143,582.40	123,938.74	156,000.00	163,000.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
10-60-111	OVERTIME WAGES	5,372.45	1,644.73	1,198.20	1,543.69	5,000.00	5,000.00
10-60-116	SEASONAL LABOR	9,297.75	4,414.41	12,913.25	4,085.87	6,000.00	20,000.00
10-60-131	FICA	9,222.27	9,156.47	9,983.09	8,895.58	11,000.00	11,000.00
10-60-132	WORKMAN'S COMPENSATION	1,640.09	1,310.63	1,096.18	1,293.21	2,000.00	2,000.00
10-60-133	HEALTH INSURANCE	48,700.01	50,311.90	51,192.72	43,641.08	58,500.00	58,500.00
10-60-134	RETIREMENT	23,859.27	23,701.91	24,475.53	20,419.21	25,000.00	25,000.00
10-60-135	LONG TERM DISABILITY	658.92	656.22	688.02	602.15	800.00	800.00
10-60-137	E.A.P. EXPENSE	.00	517.62	650.16	541.80	600.00	600.00
10-60-220	ADVERTISEMENT	.00	.00	.00	.00	300.00	300.00
10-60-230	TRAVEL	2,494.06	1,096.04	1,592.08	1,376.95	1,000.00	4,500.00
10-60-245	BLDG SUPPLIES & MAINT	28.21	5,777.09	6,180.25	6,346.97	7,000.00	6,000.00
10-60-246	ROAD MAINTENANCE SOFTWARE	1,816.66	2,450.00	700.00	2,600.00	3,000.00	2,500.00
10-60-250	EQUIPMENT, MAINT & SUPPLIES	27,346.42	27,419.87	19,383.09	22,389.99	30,000.00	35,000.00
10-60-251	FUEL & OIL	14,293.15	12,387.27	11,808.74	8,865.36	13,000.00	15,000.00
10-60-256	TRACTOR/FRONT END LOADER	.00	.00	177,694.97	.00	.00	.00
10-60-257	EQUIPMENT RENTAL EXPENSE	209.00	559.50	667.70	527.30	1,000.00	3,000.00
10-60-258	PROFESSIONAL SERVICES	.00	.00	3,628.00	33,172.00	40,000.00	15,000.00
10-60-260	SANDER/SNOW PLOW MAINTENANCE	8,179.95	57,053.84	2,442.34	9.95	3,500.00	6,000.00
10-60-261	CRACK SEALER	6,084.04	6,341.04	7,000.00	13,525.62	15,000.00	10,000.00
10-60-262	"C" ROAD MAINTENANCE	18,786.79	9,144.68	15,741.59	11,807.57	20,000.00	20,000.00
10-60-263	"B" ROAD MAINTENANCE	135.00	.00	.00	.00	.00	.00
10-60-265	SNOW REMOVAL	9,073.80	23,169.49	16,709.56	1,668.24	2,000.00	14,000.00
10-60-266	ROAD SIGNS	5,751.51	7,190.47	7,922.35	1,123.44	7,000.00	5,000.00
10-60-267	WEED CONTROL	3,757.00	5,480.59	6,973.25	9,355.60	10,000.00	7,000.00
10-60-268	SIDEWALKS	9,461.06	54,497.04	54,502.89	34,497.43	50,000.00	75,000.00
10-60-271	UTILITIES - SHOP	9,324.82	10,277.10	9,540.33	7,703.28	10,000.00	12,000.00
10-60-272	HIGHWAY 40 BEAUTIFICATION	.00	.00	.00	.00	2,000.00	2,000.00
10-60-274	TOOLS & SUPPLIES	3,163.56	4,570.97	6,531.07	3,756.63	6,000.00	7,000.00
10-60-275	STRIPING OF STREETS	.00	.00	24,637.43	11,961.50	13,000.00	40,000.00
10-60-276	FLAGS AND BANNERS	.00	.00	.00	.00	500.00	500.00
10-60-277	LANDFILL CHARGE	600.00	500.00	1,200.00	500.00	1,000.00	1,000.00
10-60-278	BLUE STAKES	463.10	303.80	482.65	235.00	400.00	400.00
10-60-279	CELLULAR PHONE	1,200.00	1,440.00	1,440.00	1,200.00	1,500.00	1,500.00
10-60-310	CDL LICENSING EXPENSE	75.00	75.00	75.00	.00	200.00	200.00
10-60-320	DRUG AND ALCOHOL TESTING	195.00	225.00	110.00	170.00	400.00	400.00
10-60-330	EDUCATION AND TRAINING	330.00	450.00	.00	.00	500.00	500.00
10-60-470	PPE / SAFETY CLOTHING	1,898.48	1,940.02	1,466.77	527.11	1,800.00	1,800.00
10-60-472	SAFETY CLOTHING/R. COOK	467.75	548.89	587.21	152.97	600.00	600.00
10-60-473	SAFETY CLOTHING/S. SIMMONS	494.46	597.27	591.21	.00	600.00	600.00
10-60-500	YEARLY SEAL COAT PROJECTS	.00	77,616.05	460,369.28	77,265.04	80,000.00	140,000.00
10-60-505	PAVING - SMALL PROJECTS	.00	.00	19,482.00	.00	12,000.00	12,000.00
10-60-590	TRAIL PROJECTS	.00	.00	135,265.00	34,955.10	50,000.00	151,000.00
10-60-610	MISCELLANEOUS SUPPLIES	.00	.00	26,263.37	8,895.00	10,000.00	.00
10-60-701	STREET SWEEPER	.00	318,110.00	.00	.00	.00	.00
10-60-702	LAWN MOWER	.00	17,725.00	16,000.00	.00	.00	.00
10-60-703	SALT SHED REAIR	.00	.00	.00	123,770.00	200,000.00	.00
10-60-704	CRACK SEAL MACHINE	.00	.00	.00	84,999.40	85,000.00	.00
10-60-705	SNOW PLOW BLADE #9	.00	.00	.00	.00	16,000.00	.00
10-60-706	WOOD CHIPPER	.00	.00	.00	.00	30,000.00	.00
10-60-707	SIDE BY SIDE - KABOTA	.00	.00	.00	.00	.00	50,000.00
10-60-708	MINI EXCAVATOR	.00	.00	.00	.00	.00	90,000.00
10-60-750	EQUIPMENT PURCHASE	.00	42,000.00	31,325.00	.00	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
Total STREETS:		352,234.03	911,435.01	1,314,092.68	708,318.78	989,200.00	1,015,700.00
STREET LIGHTS							
10-68-270	UTILITIES-STREET LIGHTS	27,057.77	19,797.62	18,896.33	15,919.31	20,000.00	20,000.00
10-68-272	REPAIRS - STREET LIGHTS	8,618.24	640.15	2,853.07	1,110.21	6,000.00	10,000.00
10-68-273	INSTALLATION - STREET LIGHTS	.00	23,054.94	.00	.00	.00	.00
Total STREET LIGHTS:		35,676.01	43,492.71	21,749.40	17,029.52	26,000.00	30,000.00
BUILDING & GROUNDS							
10-70-230	TRAVEL & PER DIEM	.00	303.27	.00	.00	750.00	750.00
10-70-250	EQUIPMENT SUPPLIES & MAINT OF	310.78	.00	34.49	.00	600.00	600.00
10-70-258	PARKING LOTS	417.00	.00	178.49	.00	500.00	500.00
10-70-260	PARK LAWN & GROUNDS	301.46	222.56	.00	244.20	300.00	300.00
10-70-263	PAVILION MAINTENANCE	400.00	1,334.23	.00	.00	1,000.00	1,000.00
10-70-266	CITY BEAUTIFICATION	4,453.87	26,915.95	7,372.06	18,141.26	25,000.00	25,000.00
10-70-268	WATER ASSESSMENT EXPENSES	386.51	385.70	388.93	502.19	550.00	400.00
10-70-269	SUBDIVISION PARK UTILITIES	3,907.96	4,867.15	5,661.00	5,764.95	8,000.00	4,500.00
10-70-271	UTILITIES OF EAST PARK	799.50	816.60	844.04	649.56	750.00	750.00
10-70-272	PARK IRRIGATION EXPENSES	.00	.00	8,185.30	.00	100.00	100.00
10-70-282	ROADSIDE PARK MAINT/IMPROVEMEN	3,554.18	2,631.99	21,557.84	2,946.93	4,000.00	4,000.00
Total BUILDING & GROUNDS:		14,531.26	37,477.45	44,222.15	28,249.09	41,550.00	37,900.00
DEBT SERVICE							
10-71-808	LEASE RIGHT OF USE EXPENSE	.00	402,673.01	.00	.00	.00	.00
Total DEBT SERVICE:		.00	402,673.01	.00	.00	.00	.00
TRANSFERS							
10-90-100	TRANS FUNDS/PD-EQUIP REPLACE	.00	200,000.00	.00	.00	.00	.00
10-90-150	TRANSFER TO DEBT SERVICE	879,835.52	139,025.00	139,025.00	164,000.00	164,000.00	150,000.00
10-90-250	TRANS EQUIPMENT REPLACEMENT	.00	200,000.00	.00	.00	.00	.00
10-90-300	TRANSFER TO CAPITAL PROJ-ROADS	5,100,000.00	.00	510,000.00	.00	.00	.00
10-90-400	TRANSFER TO CAPITAL PARK FUND	.00	600,000.00	.00	.00	.00	.00
10-90-500	TRANSFER TO BLDG AUTH FUND	.00	.00	.00	25,000.00	25,000.00	25,000.00
10-90-800	EXCESS REVENUE	.00	.00	.00	.00	.00	66,200.00
Total TRANSFERS:		5,979,835.52	1,139,025.00	649,025.00	189,000.00	189,000.00	241,200.00
Total Expenditure:		8,033,863.77	4,516,524.14	3,930,021.06	2,525,461.39	3,346,600.00	3,654,900.00
GENERAL FUND Revenue Total:		3,871,337.64	4,487,707.75	3,865,839.44	3,314,089.52	3,765,400.00	3,654,900.00
GENERAL FUND Expenditure Total:		8,033,863.77	4,516,524.14	3,930,021.06	2,525,461.39	3,346,600.00	3,654,900.00
Total GENERAL FUND:		4,162,526.13-	28,816.39-	64,181.62-	788,628.13	418,800.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
DEBT SERVICE FUND							
OTHER REVENUES							
30-38-100	INTEREST INCOME	28,442.48	42,851.93	40,012.27	29,687.30	5,000.00	5,000.00
30-38-120	CIB M.O.U. UC&VC	.00	.00	.00	14,490.00	.00	14,000.00
30-38-500	TRANSFER FROM GENERAL FUND	.00	139,025.00	.00	164,000.00	164,000.00	150,000.00
30-38-501	TRANSFER FROM GF TO RESERVE FD	879,835.52	.00	139,025.00	.00	.00	.00
Total OTHER REVENUES:		908,278.00	181,876.93	179,037.27	208,177.30	169,000.00	169,000.00
Total Revenue:		908,278.00	181,876.93	179,037.27	208,177.30	169,000.00	169,000.00
EXPENDITURES							
30-40-510	CIB STORM WATER DRAIN	.00	.00	.00	48,358.59	50,000.00	50,000.00
30-40-550	ROAD BOND PRINCIPAL PAYMENT	114,000.00	114,000.00	114,000.00	114,000.00	114,000.00	114,000.00
30-40-800	BUDGET INCREASE TO SURPLUS	.00	.00	.00	.00	5,000.00	5,000.00
Total EXPENDITURES:		114,000.00	114,000.00	114,000.00	162,358.59	169,000.00	169,000.00
Total Expenditure:		114,000.00	114,000.00	114,000.00	162,358.59	169,000.00	169,000.00
DEBT SERVICE FUND Revenue Total:		908,278.00	181,876.93	179,037.27	208,177.30	169,000.00	169,000.00
DEBT SERVICE FUND Expenditure Total:		114,000.00	114,000.00	114,000.00	162,358.59	169,000.00	169,000.00
Total DEBT SERVICE FUND:		794,278.00	67,876.93	65,037.27	45,818.71	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
INTERGOVERNMENTAL REVENUE							
OTHER REVENUES							
35-38-100	INT EARNINGS FOR SINKING FUNDS	5,243.65	8,472.42	16,703.51	10,759.23	5,000.00	5,000.00
35-38-500	TRANS G/F TO POLICE SINK FUND	.00	200,000.00	.00	.00	.00	.00
Total OTHER REVENUES:		5,243.65	208,472.42	16,703.51	10,759.23	5,000.00	5,000.00
Total Revenue:		5,243.65	208,472.42	16,703.51	10,759.23	5,000.00	5,000.00
EXPENDITURES							
35-40-250	BUDGET INCREASE TO SURPLUS	.00	.00	.00	.00	5,000.00	5,000.00
Total EXPENDITURES:		.00	.00	.00	.00	5,000.00	5,000.00
Total Expenditure:		.00	.00	.00	.00	5,000.00	5,000.00
INTERGOVERNMENTAL REVENUE Revenue Total:		5,243.65	208,472.42	16,703.51	10,759.23	5,000.00	5,000.00
INTERGOVERNMENTAL REVENUE Expenditure Total:		.00	.00	.00	.00	5,000.00	5,000.00
Total INTERGOVERNMENTAL REVENUE:		5,243.65	208,472.42	16,703.51	10,759.23	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
EQUIPMENT REPLACEMENT FUND							
OTHER REVENUES							
39-38-100	INTEREST EARNINGS	3,570.45	6,427.33	15,111.73	.00	5,000.00	5,000.00
39-38-500	TRANSFER FROM GENERAL FUND	.00	200,000.00	.00	.00	.00	.00
Total OTHER REVENUES:		3,570.45	206,427.33	15,111.73	.00	5,000.00	5,000.00
Total Revenue:		3,570.45	206,427.33	15,111.73	.00	5,000.00	5,000.00
EXPENDITURES							
39-40-250	APPROPRIATED INCREASE FUND BAL	.00	.00	.00	.00	5,000.00	5,000.00
Total EXPENDITURES:		.00	.00	.00	.00	5,000.00	5,000.00
Total Expenditure:		.00	.00	.00	.00	5,000.00	5,000.00
EQUIPMENT REPLACEMENT FUND Revenue Total:		3,570.45	206,427.33	15,111.73	.00	5,000.00	5,000.00
EQUIPMENT REPLACEMENT FUND Expenditure Total:		.00	.00	.00	.00	5,000.00	5,000.00
Total EQUIPMENT REPLACEMENT FUND:		3,570.45	206,427.33	15,111.73	.00	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
CAPITAL PROJECT-ROADS							
INTERGOVERNMENTAL REVENUE							
40-33-400	CIB GRANT	.00	.00	2,512,000.00	.00	.00	2,259,000.00
40-33-401	CIB LOAN	.00	.00	923,000.00	.00	.00	969,000.00
40-33-405	UDOT GRANT - ROAD	.00	46,615.00	226,826.68	.00	.00	.00
40-33-406	UDOT GRANT - SAFE SIDEWALK	18,300.03	.00	.00	.00	.00	.00
40-33-407	UDOT GRANT - CANAL	.00	.00	150,000.00	.00	.00	.00
40-33-425	CONTRIBUTIONS - ENTITIES	.00	.00	99,000.00	.00	.00	.00
40-33-426	CONTRIBUTIONS - NRCS	.00	.00	561,000.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUE:		18,300.03	46,615.00	4,471,826.68	.00	.00	3,228,000.00
OTHER REVENUES							
40-38-100	INTEREST EARNINGS-ROADS	112,716.73	351,289.15	300,207.13	32,079.71	40,000.00	40,000.00
40-38-500	TRANSFER FROM GENERAL FUND	5,100,000.00	.00	645,265.00	.00	.00	.00
40-38-800	BEG. BAL. TO BE APPROPRIATED	.00	.00	.00	.00	1,862,735.00	.00
Total OTHER REVENUES:		5,212,716.73	351,289.15	945,472.13	32,079.71	1,902,735.00	40,000.00
Total Revenue:		5,231,016.76	397,904.15	5,417,298.81	32,079.71	1,902,735.00	3,268,000.00
EXPENDITURES							
40-40-255	DESIGN ENGINEERING	.00	.00	.00	.00	40,000.00	40,000.00
40-40-256	TPA - MASTER PLAN STREETS	.00	42,500.00	7,500.00	.00	.00	.00
40-40-258	HWY 40 SAFE SIDEWALK	24,400.04	.00	.00	.00	.00	.00
40-40-262	DRAINAGE PROJECTS	29,000.00	16,371.25	3,124,192.87	951,918.45	1,200,000.00	.00
40-40-263	2000 EAST PROJECT	212,354.86	305,984.51	.00	.00	.00	.00
40-40-265	CHIP SEALS	.00	.00	395,889.25	.00	.00	.00
40-40-268	ROAD STRIPING	22,644.00	.00	.00	.00	.00	.00
40-40-271	ROAD FENCING	6,009.50	33,230.00	.00	.00	.00	.00
40-40-300	1900 S SEAL COAT	10,000.00	.00	.00	.00	.00	.00
40-40-301	PARKVIEW SEAL COAT	6,000.00	.00	.00	.00	.00	.00
40-40-302	1700 South	18,286.40	.00	.00	.00	.00	.00
40-40-303	HUNTER HOLLOW SEAL COAT	9,000.00	.00	.00	.00	.00	.00
40-40-400	SIDEWALK REPAIR 1000 SOUTH	29,640.00	.00	.00	.00	.00	.00
40-40-401	SIDEWALK REPAIR 1900 SOUTH	37,000.00	.00	.00	.00	.00	.00
40-40-705	TRAILS - 1500 SOUTH	.00	23,126.25	20,198.16	34,884.03	50,000.00	.00
40-40-710	TRAILS PARK PROJECT	.00	1,673.27	133,778.73	1,305.47	112,735.00	.00
40-40-740	2500 SOUTH STREET WIDENING	.00	.00	.00	.00	500,000.00	3,228,000.00
Total EXPENDITURES:		404,334.80	422,885.28	3,681,559.01	988,107.95	1,902,735.00	3,268,000.00
Total Expenditure:		404,334.80	422,885.28	3,681,559.01	988,107.95	1,902,735.00	3,268,000.00
CAPITAL PROJECT-ROADS Revenue Total:		5,231,016.76	397,904.15	5,417,298.81	32,079.71	1,902,735.00	3,268,000.00
CAPITAL PROJECT-ROADS Expenditure Total:		404,334.80	422,885.28	3,681,559.01	988,107.95	1,902,735.00	3,268,000.00
Total CAPITAL PROJECT-ROADS:		4,826,681.96	24,981.13-	1,735,739.80	956,028.24-	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
MUNICIPAL BUILDING PROJECT							
OTHER REVENUES							
41-38-100	INTEREST EARNINGS	5,870.20	9,138.72	8,474.43	.00	5,000.00	5,000.00
Total OTHER REVENUES:		5,870.20	9,138.72	8,474.43	.00	5,000.00	5,000.00
Total Revenue:		5,870.20	9,138.72	8,474.43	.00	5,000.00	5,000.00
EXPENDITURES							
41-40-250	APPROPRIATED INCREASE FUND BAL	.00	.00	.00	.00	5,000.00	5,000.00
Total EXPENDITURES:		.00	.00	.00	.00	5,000.00	5,000.00
Total Expenditure:		.00	.00	.00	.00	5,000.00	5,000.00
MUNICIPAL BUILDING PROJECT Revenue Total:		5,870.20	9,138.72	8,474.43	.00	5,000.00	5,000.00
MUNICIPAL BUILDING PROJECT Expenditure Total:		.00	.00	.00	.00	5,000.00	5,000.00
Total MUNICIPAL BUILDING PROJECT:		5,870.20	9,138.72	8,474.43	.00	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
CAPITAL PROJECT-PARK FUND							
OTHER REVENUES							
42-38-100	INTEREST EARNINGS-PARK FUND	15,628.65	26,937.25	51,804.81	.00	5,000.00	5,000.00
42-38-500	TRANSFER FROM GENERAL FUND	.00	600,000.00	.00	.00	.00	.00
42-38-800	BEG. BAL. TO BE APPROPRIATED	.00	.00	.00	.00	10,000.00	10,000.00
Total OTHER REVENUES:		15,628.65	626,937.25	51,804.81	.00	15,000.00	15,000.00
Total Revenue:		15,628.65	626,937.25	51,804.81	.00	15,000.00	15,000.00
EXPENDITURES							
42-40-735	PICKLEBALL COURTS	.00	.00	.00	.00	10,000.00	10,000.00
42-40-745	PARK IMPROVEMENTS	.00	.00	13,750.00	.00	5,000.00	5,000.00
Total EXPENDITURES:		.00	.00	13,750.00	.00	15,000.00	15,000.00
Total Expenditure:		.00	.00	13,750.00	.00	15,000.00	15,000.00
CAPITAL PROJECT-PARK FUND Revenue Total:		15,628.65	626,937.25	51,804.81	.00	15,000.00	15,000.00
CAPITAL PROJECT-PARK FUND Expenditure Total:		.00	.00	13,750.00	.00	15,000.00	15,000.00
Total CAPITAL PROJECT-PARK FUND:		15,628.65	626,937.25	38,054.81	.00	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
BUILDING AUTHORITY FUND							
OTHER REVENUES							
43-38-100	INT EARNINGS	18,550.63	27,495.10	24,244.31	.00	.00	.00
43-38-600	TRANS FROM GENERAL FUND	.00	.00	.00	25,000.00	25,000.00	25,000.00
Total OTHER REVENUES:		18,550.63	27,495.10	24,244.31	25,000.00	25,000.00	25,000.00
Total Revenue:		18,550.63	27,495.10	24,244.31	25,000.00	25,000.00	25,000.00
EXPENDITURES							
43-40-580	FIRE STATION PRINCIPLE PAYMENT	17,000.00	18,000.00	18,000.00	18,000.00	17,000.00	17,000.00
43-40-590	INTEREST EXPENSE	7,515.00	7,260.01	6,990.01	6,720.01	8,000.00	8,000.00
Total EXPENDITURES:		24,515.00	25,260.01	24,990.01	24,720.01	25,000.00	25,000.00
Total Expenditure:		24,515.00	25,260.01	24,990.01	24,720.01	25,000.00	25,000.00
BUILDING AUTHORITY FUND Revenue Total:		18,550.63	27,495.10	24,244.31	25,000.00	25,000.00	25,000.00
BUILDING AUTHORITY FUND Expenditure Total:		24,515.00	25,260.01	24,990.01	24,720.01	25,000.00	25,000.00
Total BUILDING AUTHORITY FUND:		5,964.37-	2,235.09	745.70-	279.99	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
VITALIZATION FUND							
OTHER REVENUES							
44-38-100	INTEREST EARNINGS	11,484.67	17,879.32	16,579.67	.00	5,000.00	5,000.00
Total OTHER REVENUES:		11,484.67	17,879.32	16,579.67	.00	5,000.00	5,000.00
Total Revenue:		11,484.67	17,879.32	16,579.67	.00	5,000.00	5,000.00
EXPENDITURES							
44-40-250	APPROPRIATED INCREASE FUND BAL	.00	.00	.00	.00	5,000.00	5,000.00
Total EXPENDITURES:		.00	.00	.00	.00	5,000.00	5,000.00
Total Expenditure:		.00	.00	.00	.00	5,000.00	5,000.00
VITALIZATION FUND Revenue Total:		11,484.67	17,879.32	16,579.67	.00	5,000.00	5,000.00
VITALIZATION FUND Expenditure Total:		.00	.00	.00	.00	5,000.00	5,000.00
Total VITALIZATION FUND:		11,484.67	17,879.32	16,579.67	.00	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
#1 REDEVELOPMENT AGENCY FUND							
OTHER REVENUES							
45-38-100	INTEREST INCOME-REDEVELOPMENT	16,920.70	25,406.78	23,404.34	17,182.87	5,000.00	5,000.00
	Total OTHER REVENUES:	16,920.70	25,406.78	23,404.34	17,182.87	5,000.00	5,000.00
	Total Revenue:	16,920.70	25,406.78	23,404.34	17,182.87	5,000.00	5,000.00
EXPENDITURES							
45-40-275	PLANNING & DEVELOPMENT	4,000.00	4,000.00	.00	.00	.00	.00
45-40-610	MISCELLANEOUS EXPENSES	25.00	.00	100.00	25.00	5,000.00	5,000.00
	Total EXPENDITURES:	3,975.00	4,000.00	100.00	25.00	5,000.00	5,000.00
	Total Expenditure:	3,975.00	4,000.00	100.00	25.00	5,000.00	5,000.00
	#1 REDEVELOPMENT AGENCY FUND Revenue Total:	16,920.70	25,406.78	23,404.34	17,182.87	5,000.00	5,000.00
	#1 REDEVELOPMENT AGENCY FUND Expenditure Total:	3,975.00	4,000.00	100.00	25.00	5,000.00	5,000.00
	Total #1 REDEVELOPMENT AGENCY FUND:	12,945.70	21,406.78	23,304.34	17,157.87	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
#2 REDEVELOPMENT-1500 SOUTH							
OTHER REVENUES							
46-38-100	INTEREST EARNINGS	2,636.36	4,103.08	3,803.59	.00	2,500.00	2,500.00
Total OTHER REVENUES:		2,636.36	4,103.08	3,803.59	.00	2,500.00	2,500.00
Total Revenue:		2,636.36	4,103.08	3,803.59	.00	2,500.00	2,500.00
EXPENDITURES							
46-40-610	MISCELLANEOUS EXPENSES	.00	25.00	25.00	25.00	2,500.00	2,500.00
Total EXPENDITURES:		.00	25.00	25.00	25.00	2,500.00	2,500.00
Total Expenditure:		.00	25.00	25.00	25.00	2,500.00	2,500.00
#2 REDEVELOPMENT-1500 SOUTH Revenue Total:		2,636.36	4,103.08	3,803.59	.00	2,500.00	2,500.00
#2 REDEVELOPMENT-1500 SOUTH Expenditure Total:		.00	25.00	25.00	25.00	2,500.00	2,500.00
Total #2 REDEVELOPMENT-1500 SOUTH:		2,636.36	4,078.08	3,778.59	25.00-	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
GENERAL FIXED ASSETS							
Department: 40							
91-40-113	LOSS ON DISPOSAL FIXED ASSET	.00	126,000.00	9,273.00	.00	.00	.00
Total Department: 40:		.00	126,000.00	9,273.00	.00	.00	.00
Department: 80							
91-80-990	DEP GENERAL GOVT	34,009.82	48,662.99	56,464.19	.00	.00	.00
91-80-991	DEPRECIATION POLICE	10,376.62	12,477.76	20,440.38	.00	.00	.00
91-80-992	DEPRECIATION FIRE	148,143.83	146,818.07	145,687.42	.00	.00	.00
91-80-993	DEPRECIATION/HWYS PUBLIC IMPR	1,007,106.50	1,025,756.74	1,070,721.95	.00	.00	.00
91-80-994	DEPRECIATION/PARKS	52,604.29	51,157.67	40,675.67	.00	.00	.00
91-80-999	CONTRA CAPITAL OUTLAY	414,375.35-	1,458,247.24-	4,512,364.51-	.00	.00	.00
Total Department: 80:		837,865.71	173,374.01-	3,178,374.90-	.00	.00	.00
Department: 81							
91-81-991	AMORTIZATION POLICE	61,483.34	78,138.23	67,891.00	.00	.00	.00
Total Department: 81:		61,483.34	78,138.23	67,891.00	.00	.00	.00
Total Expenditure:		899,349.05	30,764.22	3,101,210.90-	.00	.00	.00
GENERAL FIXED ASSETS Expenditure Total:		899,349.05	30,764.22	3,101,210.90-	.00	.00	.00
Total GENERAL FIXED ASSETS:		899,349.05-	30,764.22-	3,101,210.90-	.00	.00	.00

Account Number	Account Title	2023 Prior year 3 Actual	2024 P.Y. 2 Actual	2025 P.Y. Actual	2026 Current Year Actual	2026 RE-OPENER #1 Budget	2027 Future year Budget
GENERAL LONG-TERM DEBT							
Department: 40							
95-40-113	GAIN ON DISP OF FIXED ASSETS	.00	126,000.00-	.00	.00	.00	.00
Total Department: 40:		.00	126,000.00-	.00	.00	.00	.00
EXPENDITURES							
95-85-980	ROAD BOND PRINCIPAL PAYMENT	114,000.00-	114,000.00-	114,000.00-	.00	.00	.00
95-85-982	POLICE CAR PAYMENT	61,436.31-	129,251.33-	67,885.99-	.00	.00	.00
95-85-983	FIRE STATION PAYMENT	17,000.00-	18,000.00-	18,000.00-	.00	.00	.00
95-85-986	CONTRA - OTHER FUNDING SOURCE	.00	402,673.01	.00	.00	.00	.00
95-85-990	CHANGE IN DEF INFLOW	669,971.00-	21,735.00-	3,932.00-	.00	.00	.00
95-85-991	CHANGE IN ACCRUED VACATION	10,102.43	13,451.50	8,946.58-	.00	.00	.00
95-85-992	CHANGE IN A/R PROPERTY TAXES	1,372.43	1,529.62-	52.28-	.00	.00	.00
95-85-995	CHANGE IN NET PENSION	484,937.00	.00	.00	.00	.00	.00
95-85-996	CHANGE IN PENSION LIABILITY	215,661.00	31,869.00	77,589.00	.00	.00	.00
95-85-997	CHANGE IN DEF OUTFLOW	50,721.00-	77,049.00-	27,080.00-	.00	.00	.00
95-85-998	CHANGE IN ACCRUED INTEREST	911.30-	2,413.34	344.71	.00	.00	.00
Total EXPENDITURES:		201,966.75-	88,841.90	161,963.14-	.00	.00	.00
Total Expenditure:		201,966.75-	37,158.10-	161,963.14-	.00	.00	.00
GENERAL LONG-TERM DEBT Expenditure Total:		201,966.75-	37,158.10-	161,963.14-	.00	.00	.00
Total GENERAL LONG-TERM DEBT:		201,966.75-	37,158.10-	161,963.14-	.00	.00	.00
Grand Totals:		812,466.84	1,117,048.28	5,121,030.87	93,409.31-	418,800.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals