Report Criteria:
Includes only accounts with balances
Includes grand totals

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
GENERAL FUND				
TAXES				
10-31-10	CURRENT YR PROPERTY TAX	1,652,151.22	1,740,000.00	1,990,222.00
10-31-20	PRIOR YR PROPERTY TAX (REDEMP)	197,041.79	125,000.00	99,090.00
10-31-25	OTHER PROPERTY TAX	97,158.38	109,000.00	109,000.00
10-31-30	SALES AND USE TAX	2,317,366.57	2,500,000.00	2,616,856.00
10-31-45	PHONE SALES/USE TAX	34,826.22	34,800.00	34,800.00
10-31-50	ENERGY SALES & USE TAX	632,798.16	713,095.00	769,858.00
10-31-55	CNTY OPT HIGHWAY & TRANSIT TAX	207,401.23	204,000.00	228,000.00
10-31-56	CNTY PUBULIC TRANSIT TAX - #2	90,042.33	88,800.00	102,000.00
	Total TAXES:	5,228,785.90	5,514,695.00	5,949,826.00
LICENSES & PERMITS				
10-32-10	BUSINESS LICENSE	9,605.00	9,700.00	11,850.00
10-32-18	POWER POLE RENTAL	20,836.50	20,837.00	20,837.00
10-32-20	FRANCHISE FEE	35,478.70	32,000.00	28,000.00
10-32-22	CELL PHONE TOWERS	49,021.31	49,212.00	50,124.00
10-32-25	ANIMAL LICENSE & CONTROL	60.00	100.00	100.00
10-32-30	EXCAVATION PERMIT ON ROADS	4,400.00	15,000.00	6,000.00
10-32-31	ROAD CLOSURE PERMIT	850.00	5,000.00	2,500.00
	Total LICENSES & PERMITS:	120,251.51	131,849.00	119,411.00
INTERGOVERNMENTAL				
10-33-25	LATE PAYMENT PENALTIES FEE	102,998.51	120,000.00	126,000.00
10-33-26	BAD DEBT ACCOUNTS COLLECTED	2,457.38	1,500.00	1,500.00
10-33-40	GRANT - FIRE DEPT/EMS	4,625.00	.00	.00
10-33-56	CLASS B&C ROAD ALLOTMENT	753,262.14	696,000.00	732,000.00
10-33-60	LIBRARY FUND (DONATIONS)	21,622.83	25,000.00	12,500.00
10-33-61	LIBRARY SALES/FEES	16,342.97	13,300.00	14,800.00
10-33-63	LIBRARY GRANT MONEY	17,602.98	7,000.00	.00
10-33-85	CLASS A BEER LICENSE	2,000.00	2,000.00	2,500.00
	Total INTERGOVERNMENTAL:	920,911.81	864,800.00	889,300.00
CHARGES FOR SERVICES				
10-34-10	ADMINISTRATIVE SERVICES	2,504,700.00	3,041,822.00	3,476,687.00
10-34-22	FIRE DEPT PROTECTION SERVICE	51,488.38	45,000.00	45,000.00
10-34-25	AMBULANCE SERVICE FEES	179,388.95	260,000.00	260,000.00
10-34-30	ENGINEERING SERVICES (SUVMWA)	335.97-	.00	.00
10-34-32	DONATION POLICE	1,000.00	1,000.00	.00
10-34-33	POLICE OFFICER HIGH SCHOOL	130,470.75	151,689.00	173,932.00
10-34-34	POLICE WAGES SPECIAL ASSIGNMEN	53,945.50	75,000.00	75,000.00
10-34-44	PARK RESERVATIONS	7,355.00	5,000.00	5,000.00
10-34-45	COMMUNITY CENTER RENTAL	29,050.00	21,000.00	25,000.00
10-34-51	SALE OF CEMETERY LOTS	24,931.40	75,000.00	85,000.00
10-34-53	BURIAL FEES	50,825.00	55,000.00	60,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-34-60	NEW UTILITY HOOKUP FEE	12,150.00	12,000.00	18,000.00
10-34-70	CITY PROPERTY HOME RENTAL	16,200.00	13,200.00	10,200.00
10-34-80	PUBLIC WORKS MISC REVENUE	.00	2,000.00	.00
	Total CHARGES FOR SERVICES:	3,061,169.01	3,757,711.00	4,233,819.00
FINES & FORFEITURES				
10-35-11	COURT FINES	24,282.23	30,000.00	30,000.00
	Total FINES & FORFEITURES:	24,282.23	30,000.00	30,000.00
MISCELLANEOUS REVENUE				
10-36-10	INTEREST EARNED	2,170,867.64	2,293,729.00	625,000.00
10-36-13	IMPROVEMENT BONDS FORFITED	.00	6,000.00	.00
10-36-21	PONDTOWN SWAG - KINDNESS FUNDS	6,320.00	2,500.00	.00
10-36-26	TRANSFER FROM REC I.F. FUND 37	.00	788,493.00	109,246.00
10-36-28	TRANSFER FROM P.S.I.F. FUND 37	.00	713,726.00	597,840.00
10-36-29	TRANSFER FROM Road IF- FUND 37	.00	510,000.00	.00
10-36-37	CANAL RD PROJECT - AMES	21,324.79	.00	.00
10-36-46	STATE GRANT - TRAILS	.00	150,000.00	.00
10-36-60	DIVIDENDS FROM INSURANCE	11,283.00	5,000.00	5,000.00
10-36-61	SALEM BUSINESS NETWORK	185.00	.00	.00
10-36-62	AMERICA 250 EVENT	.00	1,500.00	.00
10-36-70	SALE OF CITY PROPERTY	44.50	48,000.00	500.00
10-36-72	POLICE GRANT - MENTAL HEALTH	.00	500.00	.00
10-36-77	WEED ABATEMENT CHARGES	.00	500.00	500.00
10-36-78	STATE OF UTAH POLICE GRANT	.00	4,500.00	.00
10-36-79	POLICE GRANT FOR EQUIPMENT	4,500.00	.00	.00
10-36-83	TRAFFIC SCHOOL	7,200.00	8,000.00	6,000.00
10-36-85	SALEM DAY FIREWORKS DONATIONS	.00	500.00	500.00
10-36-86	ANNEXATION FEES	.00	500.00	500.00
10-36-87	DONATION COMMUNITY CENTER	150.00	.00	.00
10-36-88	SALEM DAYS DONATION sponsors	21,000.00	28,000.00	35,000.00
10-36-89	POND TOWN CHRISTMAS	7,805.76	2,500.00	2,500.00
10-36-90	SUNDRY	17,664.95	30,000.00	10,000.00
10-36-92	SALEM CITY CALENDARS DONATION	1,590.00	1,900.00	1,900.00
10-36-94	SALES TAX SELLER DISCOUNT	4,090.23	4,200.00	4,500.00
10-36-96	SEINOR CITIZEN PROGRAM	15,693.71	25,000.00	15,000.00
	Total MISCELLANEOUS REVENUE:	2,289,719.58	4,625,048.00	1,413,986.00
RECREATION PROGRAMS				
10-37-05	Community Activity Grant	.00	18,000.00	5,000.00
10-37-09	RECREATION BUILDING RENTAL	9,418.00	10,000.00	9,000.00
10-37-10	BASEBALL/SOFTBALL PROGRAMS	40,075.26	36,000.00	32,000.00
10-37-11	T-BALL/COACH PITCH	15,260.00	17,500.00	15,500.00
10-37-13	SOFTBALL (COED ADULT LEAGUE)	11,605.00	10,000.00	14,500.00
10-37-15	MENS SOFTBALL LEAGUE	8,055.00	6,500.00	6,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-37-17	SNACK SHACK REVENUE	125,424.51	150,000.00	160,000.00
10-37-19	HOT COCOA SHACK	.00	4,000.00	.00
10-37-20	BASKETBALL	33,681.00	32,000.00	33,000.00
10-37-21	SOARING HOOPSTERS (BASKETBALL)	4,790.00	65,000.00	5,500.00
10-37-22	ADULT BASKETBALL	14,450.00	15,600.00	16,400.00
10-37-24	SUMMER FLAG FOOTBALL	3,173.75	3,850.00	.00
10-37-25	SOCCER ASSOCIATION	64,956.00	72,000.00	90,000.00
10-37-27	INDOOR SOCCER ACCT	4,285.00	5,000.00	3,500.00
10-37-30	TACKLE FOOTBALL	94,540.50	62,000.00	70,000.00
10-37-31	FLAG FOOTBALL	10,704.00	10,000.00	10,000.00
10-37-33	ADULT GRASS VOLLEYBALL	.00	100.00	4,000.00
10-37-34	YOUTH GRASS VOLLEYBALL	5,350.00	7,000.00	5,000.00
10-37-35	VOLLEYBALL	12,935.00	13,000.00	12,000.00
10-37-40	YOUTH TENNIS	8,794.50	9,000.00	5,200.00
10-37-45	FISHING	680.00	1,500.00	800.00
10-37-55	CHEERLEADING	82,929.00	70,500.00	70,000.00
10-37-58	YOUTH BALLROOM DANCE	17,210.00	16,000.00	15,600.00
10-37-59	GYMNASTICS	7,635.00	8,000.00	5,500.00
10-37-60	RODEO ARENA	160.00	100.00	100.00
10-37-64	BIZZY BUDDIES	3,540.00	3,500.00	2,500.00
10-37-65	BASEBALL PARKS SIGN DONATION	5,050.00	3,000.00	3,000.00
10-37-66	YOUTH TRACK & FIELD	9,145.00	10,000.00	6,500.00
10-37-69	HUNTER SAFETY	930.00	1,500.00	800.00
10-37-71	SCT - SALEM COMMUNITY THEATER	18,527.02	24,000.00	15,500.00
10-37-72	CAMPS and CLINICS RECREATION	37,905.00	42,000.00	36,000.00
10-37-73	BOUTIQUE - RECREATION	4,655.79	4,000.00	3,000.00
10-37-75	RECREATION PARK RENTAL FEE	40,738.02	55,000.00	50,000.00
10-37-76	RECREATION TOURNAMENTS	6,605.00	12,500.00	8,000.00
10-37-79	FRISBEE GOLF	1,085.00	.00	.00
10-37-81	TREE PROGRAM	250.00	500.00	100.00
10-37-82	VOLLEYBALLWOMEN GRASS ADULT	4,000.00	5,000.00	.00
10-37-83	NEBO SCHOOL AGREEMENT	3,476.00	3,200.00	3,500.00
10-37-84	RECREATION USA FLAG DONATION	67.11	.00	.00
10-37-85	DONATIONS FOR RECREATION	20.00	10,000.00	1,000.00
10-37-86	TACKLE FOOTBALL MISC	11,616.22	16,500.00	.00
10-37-87	GOOSEBUMP GALA - SWEATSHIRT	.00	1,500.00	.00
	Total RECREATION PROGRAMS:	723,721.68	834,850.00	718,500.00
CONTRIBUTIONS AND TRANSFERS				
10-38-10	B&C RESTRICED FUND- ROAD MONEY	358,734.00	.00	180,000.00
10-38-11	RESERVED B&C ROAD MONEY	.00	470,000.00	.00
10-38-15	TRANSFERS FRM ENTERPRISE FUNDS	1,137,000.00	1,117,000.00	1,117,000.00
10-38-20	FUNDS FROM CAPITAL IMPROVM	89,318.00	.00	200,000.00
10-38-29	CI ASSIGNED FUNDS AMBULANCE	175,431.00	.00	.00
10-38-38	ASSIGNED FUNDS - CAPITAL IMPRO	.00	350,000.00	.00
10-38-39	CI / UNRESTRICTED FUNDS	.00	150,000.00	398,548.00
10-38-43	CI FUNDS PARKS-'26-REFLEC/Dog	120,000.00	715,500.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-38-60	CUWCD - CANAL ROAD PROJECT	647,409.82	.00	.00
10-38-61	UDOT CANAL ROAD TRAIL PROJECT	6,053,177.32	4,939,000.00	.00
10-38-62	SR164 - STUDY (UDOT/SF/SALEM)	90,000.00	.00	.00
10-38-63	NEBO BYWAY STUDY - CITY CONTRI	18,021.25	161,000.00	.00
	Total CONTRIBUTIONS AND TRANSFERS:	8,689,091.39	7,902,500.00	1,895,548.00
LEGISLATIVE				
10-41-11	SALARIES	51,000.00	71,400.00	75,600.00
10-41-13	EMPLOYEE BENEFITS/PAYROLL TAXS	4,314.40	6,000.00	5,500.00
10-41-23	TRAVEL/EDUCATION	19,444.99	23,000.00	32,000.00
10-41-25	BUSINESS NETWORK	16,509.66	5,000.00	5,000.00
10-41-50	SALEM CITY ACADAMY	.00	.00	1,500.00
10-41-52	KINDNESS ACT	10,312.73	5,000.00	5,000.00
10-41-55	LEGISLATIVE CONSULTING	49,999.98	.00	.00
	Total LEGISLATIVE:	151,581.76	110,400.00	124,600.00
JUDICIAL				
10-42-34	SALEM YOUTH COUNCIL	5,610.57	6,000.00	7,000.00
	Total JUDICIAL:	5,610.57	6,000.00	7,000.00
LEGEAL DEPARTMENT				
10-43-11	SALARIES	221,951.02	225,000.00	240,523.00
10-43-13	BENEFITS	117,027.32	123,664.00	133,140.00
10-43-23	TRAVEL/EDUCATION	2,593.63	7,000.00	7,000.00
10-43-24	OFFICE SUPPLY & EXPENSES	1,074.91	3,000.00	3,000.00
10-43-61	MISC EXPENSES	.00	5,000.00	5,000.00
10-43-65	PRFESSIONAL & TECH	19,064.63	30,423.00	30,923.00
	Total LEGEAL DEPARTMENT:	361,711.51	394,087.00	419,586.00
ADMINISTRATION				
10-44-11	SALARIES	440,256.46	480,000.00	576,696.00
10-44-13	EMPLOYEES BENEFITS	211,802.74	240,000.00	302,990.00
10-44-15	BAD DEBT EXPENSE	580.93	.00	.00
10-44-16	COLLECTION FEE UTILITY ACCTS	262.03	1,000.00	1,000.00
10-44-17	INTEREST REFUND ON CASH BONDS	151,932.66	275,000.00	300,000.00
10-44-19	PUBLIC COMMUNICATION	.00	.00	17,000.00
10-44-22	PUBLIC NOTICES	.00	500.00	500.00
10-44-23	TRAVEL/EDUCATION	516.50	500.00	1,500.00
10-44-24	OFFICE SUPPLIES & EXPEN	23,118.22	27,800.00	38,000.00
10-44-25	EQUIPMENT/BUILDING O&M	3,471.37	25,000.00	10,000.00
10-44-27	TELEPHONE/CELL PHONE/INTERNET	88,343.42	92,460.00	92,460.00
10-44-29	UTILITIES	17,308.38	25,457.00	32,468.00
10-44-30	UTILITY BILLS	116,542.34	160,000.00	153,700.00
10-44-38	MISC EXPENSES	72,906.43	90,000.00	108,500.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-44-50	SALEM CALENDARS	7,257.43	9,000.00	9,000.00
10-44-74	EQUIPTMENT PURCHASE	5,112.13	5,000.00	6,500.00
10-44-80	COMPUTER SOFTWARE SUPPORT	80,488.40	110,000.00	108,081.00
10-44-90	MBA 2020 TRANSF (BOND PAYMENT)	139,932.00	142,941.00	146,316.00
	Total ADMINISTRATION:	1,359,831.44	1,684,658.00	1,904,711.00
LIBRARY				
10-45-11	SALARIES	202,867.72	240,000.00	300,372.00
10-45-13	EMPLOYEE BENEFITS	51,931.59	76,421.00	87,621.00
10-45-20	PURCHASE OF BOOKS	49,543.74	55,000.00	59,349.00
10-45-23	TRAVEL/EDUCATION	2,006.37	3,725.00	4,750.00
10-45-24	LIBRARY GRANT MONEY	15,470.35	14,000.00	.00
10-45-25	LIBRARY SUPPLY	15,294.71	17,000.00	21,500.00
10-45-29	LIBRARY OUTREACH	26,841.31	19,000.00	22,050.00
10-45-30	O & M OF LIBRARY	53,129.72	76,441.00	72,814.00
10-45-35	MBA 2020 TRANSF (BOND PAYMENT)	41,988.00	42,883.00	43,895.00
10-45-40	FUNDS TOWARD C.I. LIBRARY ADD	112,000.00	.00	.00
10-45-41	LIBRARY AUCTION/DONATION ITEMS	584.45	6,000.00	.00
	Total LIBRARY:	571,657.96	550,470.00	612,351.00
TREASURER				
10-46-11	SALARIES	72,285.18	87,000.00	61,590.00
10-46-13	EMPLOYEE BENEFITS	36,879.57	45,000.00	43,445.00
10-46-23	TRAVEL/EDUCATION	.00	1,600.00	2,100.00
10-46-51	POSITION BOND INSURANCE	1,429.00	2,000.00	2,000.00
	Total TREASURER:	110,593.75	135,600.00	109,135.00
CITY FINANCE DIRECTOR/RECORDER				
10-47-11	SALARIES	103,281.00	107,221.00	113,868.00
10-47-13	EMPLOYEES BENEFITS	50,581.26	53,084.00	57,366.00
10-47-23	TRAVEL/EDUCATION	2,083.48	2,800.00	2,800.00
10-47-24	POSITION BOND INSURANCE	355.00	1,000.00	1,000.00
	Total CITY FINANCE DIRECTOR/RECORDER:	156,300.74	164,105.00	175,034.00
PROFESSIONAL AND TECHNICAL				
10-48-33	AUDIT SERVICES	52,500.00	54,000.00	62,000.00
10-48-51	LOBIEST	.00	100,000.00	100,000.00
10-48-52	GRANT WRITER	.00	5,000.00	5,000.00
	Total PROFESSIONAL AND TECHNICAL:	52,500.00	159,000.00	167,000.00
ELECTIONS				
10-50-24	ELECTION COUNTY/SUPPLY/MISC	.00	24,000.00	15,000.00
	Total ELECTIONS:	.00	24,000.00	15,000.00
GOVERNMENT BUILDINGS				

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-51-26	RENTAL PROPERTY EXPENSES	.00	10,000.00	.00
10-51-27	INSURANCE/LIABILITY CLAIMS	125,776.24	145,000.00	181,369.00
10-51-28	CITY SHOP	43,495.03	25,000.00	25,000.00
10-51-30	FUNDS TO CAPITAL IMPROVMENT	1,935,868.00	2,085,500.00	.00
10-51-33	MBA 2020 TRANSF (BOND PAYMENT)	51,312.00	52,412.00	53,649.00
10-51-34	2020 MBA BOND ADMIN FEES	1,500.00	1,500.00	1,500.00
10-51-50	ROAD IMPR 8800 S (BECKSTEAD)	.00	66,000.00	.00
10-51-60	MBA 2023 TRANSF (BOND PAYMENT)	789,132.00	42,583.00	42,590.00
10-51-61	2023 MBA BOND ADMIN FEES	2,000.00	1,500.00	1,500.00
	Total GOVERNMENT BUILDINGS:	2,949,083.27	2,429,495.00	305,608.00
CITY PLANNER/ENGINEERING				
10-52-11	SALARIES	17,363.53	100,629.00	56,311.00
10-52-13	EMPLOYEE BENEFITS	6,520.81	30,000.00	19,883.00
10-52-21	GENERAL PLAN UPDATE/OUTREACH	.00	75,000.00	.00
10-52-22	ECONOMIC DEVELOPMENT	.00	13,000.00	19,485.00
10-52-24	OFFICE SUPPLIES/MISC EXP	.00	2,250.00	2,250.00
10-52-25	TRAVEL/EDUCATION	.00	19,000.00	15,000.00
10-52-31	GENERAL PLAN (UPDATE)	18,000.00	.00	.00
	Total CITY PLANNER/ENGINEERING:	41,884.34	239,879.00	112,929.00
PUBLIC WORKS/SAFETY DEPT				
10-53-11	SALARIES	135,282.16	183,903.00	222,731.00
10-53-13	EMPLOYEE BENEFITS	66,810.77	93,000.00	119,347.00
10-53-14	CLOTHING ALLOWANCE	.00	.00	2,075.00
10-53-20	EQUIPMENT/SUPPLIES	3,489.56	5,000.00	2,500.00
10-53-50	MISC/SUPLLIES PW	11,746.87	46,000.00	23,685.00
10-53-80	SAFETY COMMITTEE MISC	3,475.50	2,500.00	10,100.00
10-53-90	MOTOR POOL	18,060.00	22,917.00	23,667.00
	Total PUBLIC WORKS/SAFETY DEPT:	238,864.86	353,320.00	404,105.00
POLICE				
10-54-11	SALARIES	1,420,904.64	1,425,000.00	1,626,745.00
10-54-13	EMPLOYEES BENEFITS	855,290.61	850,000.00	1,126,652.00
10-54-14	CLOTHING ALLOWANCE	10,285.95	25,000.00	26,515.00
10-54-15	SURVIVING SPOUSE FUND	1,300.00	1,330.00	1,520.00
10-54-16	CLEANING ALLOWANCE	15,400.00	16,800.00	19,200.00
10-54-18	Police Grant - Equipment	.00	5,000.00	.00
10-54-21	EARLY INTERVENTION PD OFFICERS	1,650.00	1,800.00	1,650.00
10-54-22	MENTAL HEALTH BENEFIT - PS	4,625.00	500.00	7,500.00
10-54-23	TRAVEL/EDUCATION	16,902.10	30,000.00	25,000.00
10-54-24	OFFICE EX & SUPPLIES	4,109.90	8,000.00	10,400.00
10-54-25	EQUIPMENT & SUPPLIES	14,088.23	35,000.00	15,068.00
10-54-27	NEW COMPUTERS	7,436.06	10,500.00	13,500.00
10-54-30	UNET - TASKFORCE	4,469.00	4,581.00	4,731.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-54-35	TRAFFIC SCHOOL	2,693.89	26,005.00	30,009.00
10-54-41	SCHOOL STUDENT SAFETY	1,450.06	3,500.00	12,000.00
10-54-45	VICTIM ADVOCATE	9,279.08	16,912.00	17,588.00
10-54-47	DISPATCH FEES	89,578.44	99,606.00	140,387.00
10-54-60	SPILLMAN SERVICE CONTRACT	19,417.21	32,777.00	32,777.00
10-54-65	POLICE POLICIES/LEXIPOL	6,929.62	6,846.00	7,312.00
10-54-74	EQUIPMENT PURCHASES	28,822.23	35,894.00	51,551.00
10-54-81	VIR TRA SIMULATOR	600.00	700.00	800.00
10-54-82	AXON SERVICES	21,721.89	31,432.00	73,569.00
10-54-83	DRUG TESTING	1,120.00	4,000.00	4,000.00
10-54-86	VEHILCE COMPUTERS	480.21	11,000.00	7,680.00
10-54-90	800 RADIO	5,879.00	11,022.00	16,526.00
10-54-91	PROPERTY PUBLIC SAFETY CAMPUS	.00	116,000.00	.00
10-54-96	MBA 2023 TRANSF (BOND PAYMENT)	.00	36,274.00	36,280.00
10-54-97	NUISANCE ABATEMENT/CODE ENFOR	584.00	3,000.00	5,000.00
10-54-98	MOTOR POOL	146,952.00	106,178.00	98,372.00
Total POLICE:		2,691,969.12	2,954,657.00	3,412,332.00
FIRE RESCUE DEPARTMENT				
10-55-11	FIRE STIPEND	89,935.16	170,000.00	428,000.00
10-55-13	BENEFITS/TAXES	10,072.89	25,000.00	45,000.00
10-55-14	FIRE FIGHTER INSURANCE	.00	600.00	.00
10-55-15	IMMUNIZATIONS	.00	600.00	500.00
10-55-21	FIRE GRANT	.00	500.00	10,000.00
10-55-23	TRAINING/TRAVEL (CHIEF)	9.94	500.00	7,500.00
10-55-24	OFFICE EX & SUPPLIES	8,575.05	6,000.00	1,200.00
10-55-25	EQUIPMENT SUPPLIES & MAINT.	17,235.17	84,364.00	65,150.00
10-55-27	WOMEN'S AUXILIARY BANK ACCOUNT	.00	500.00	500.00
10-55-28	UTILITIES	6,422.11	12,000.00	22,812.00
10-55-30	APPARATUS MAINTENCE	476.54	10,100.00	19,200.00
10-55-35	PROFESSIONAL SERVICES	.00	.00	57,150.00
10-55-51	TRAINING PROGRAMS	3,873.56	23,000.00	45,500.00
10-55-53	FIRE PREVENTION/EDUCATION	.00	5,000.00	8,250.00
10-55-61	MISCELLANEOUS	4,172.56	14,850.00	27,500.00
10-55-74	EQUIPMENT PURCHASE	78,915.31	67,200.00	88,200.00
10-55-80	FIRE ENGINE (3BRIDGE) PURCHASE	.00	.00	188,548.00
10-55-83	EASTER EGG HUNT	67.76-	1,500.00	100.00
10-55-84	DRUG TESTING	417.50	400.00	800.00
10-55-86	COMMUNICATIONS	7,193.40	13,000.00	.00
10-55-90	800 RADIO/ & fy 23 Grant	1,079.00	1,000.00	30,700.00
10-55-95	MBA 2023 TRANSF (BOND PAYMENT)	.00	630,845.00	630,965.00
10-55-98	MOTOR POOL	21,048.00	22,857.00	47,724.00
Total FIRE RESCUE DEPARTMENT:		249,358.43	1,089,816.00	1,725,299.00
SEMA				
10-56-11	SEMA STIPEND	207,051.43	219,000.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-56-13	BENEFITS/TAXES	16,401.91	20,000.00	.00
10-56-14	CLOTHING ALLOWANCE	774.64	3,000.00	.00
10-56-20	SEMA NEW QUIPMENT/SUPPLY	1,500.00	35,900.00	.00
10-56-24	OFFICE EXPENSE & SUPPLIES	840.33	5,500.00	.00
10-56-25	SUPPLIES & EQUIPMENT	22,747.49	30,000.00	.00
10-56-26	EQUIPMENT MAINTANCE	7,813.77	20,000.00	.00
10-56-27	EDUCATIONAL/TRAINING	5,517.60	25,000.00	.00
10-56-28	NEW AMBULANCE	181,654.48	.00	.00
10-56-30	UTILITIES	4,146.68	12,000.00	.00
10-56-61	MISCELLANEOUS	2,290.22	3,000.00	.00
10-56-82	DRUG TESTING	492.50	750.00	.00
10-56-83	IMMUNIZATIONS	.00	750.00	.00
10-56-90	800 RADIO	2,782.80	100.00	.00
10-56-94	MEDICAID ASSESSMENT	11,388.46	20,000.00	.00
10-56-95	FIRST PROFESIONAL EMS BILLING	9,640.48	18,000.00	.00
10-56-98	MOTOR POOL	11,160.00	8,367.00	.00
Total SEMA:		486,202.79	421,367.00	.00
ANIMAL CONTROL				
10-57-16	TRAVEL/EDUCATION	712.41	2,000.00	4,000.00
10-57-25	EQUIPMENT AND SUPPLIES	729.52	1,000.00	1,000.00
10-57-46	COUNTY SHELTER - FOOD	26,349.06	32,402.00	32,402.00
Total ANIMAL CONTROL:		27,790.99	35,402.00	37,402.00
EMERGENCY MANAGEMENT				
10-59-27	MISC. & OFFICE SUPPLIES	9,305.75	10,300.00	15,700.00
10-59-29	GENERATOR	.00	500.00	1,000.00
Total EMERGENCY MANAGEMENT:		9,305.75	10,800.00	16,700.00
ROADS & PUBLIC IMPROVEMENTS				
10-60-11	SALARIES	201,531.22	325,000.00	390,900.00
10-60-13	EMPLEE BENEFIT	121,577.44	160,000.00	238,214.00
10-60-15	CLOTHING ALLOWANCE	.00	.00	3,525.00
10-60-23	TRAVEL/EDUCATION	.00	7,500.00	7,500.00
10-60-27	NEBO BELTWAY REG TRANS STUDY	125,000.00	161,000.00	.00
10-60-29	SR-164 CORRIDOR STUDY	121,495.00	.00	.00
10-60-31	CANAL ROAD TRAIL PROJECT	7,983,786.88	4,760,000.00	.00
10-60-33	CANAL ROAD DESIGN/PROJECT	33,454.16	.00	.00
10-60-39	ASSIGN FUNDS/C.I. FOR ROADS	25,116.00	.00	.00
10-60-40	STORM DRAIN OUTFALL POND PROJ	261,725.36	.00	.00
10-60-41	STORM DRAINS	3,519.25	.00	.00
10-60-42	ROAD SHOULDERING	.00	10,000.00	5,000.00
10-60-43	ROAD PROJ-(FY25 REFLECTION R)	154,954.14	10,000.00	.00
10-60-51	STREET SIGNS FOR ROADS	6,139.43	10,000.00	10,000.00
10-60-54	TOOLS/EQUIPMENT	19,302.48	22,500.00	22,500.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-60-56	MISC EXPENSES FOR ROADS	22,851.51	25,000.00	20,400.00
10-60-57	MOTOR POOL EXPENSES	73,044.00	76,591.00	80,764.00
10-60-67	SADDLE HOLLOW IMP BOND USED	9,850.00	.00	.00
10-60-68	TIMEBER RANCH DEV-USING BOND$	.00	6,000.00	.00
10-60-70	STREET SIGNS SUBDIVSION	122.41-	5,000.00	.00
10-60-80	ROAD I.F. Expenses	1,064,154.68	510,000.00	.00
10-60-90	NEW ROAD BUILDING/EQUIPMENT	65,590.15	19,250.00	28,000.00
10-60-92	DUMP TRUCK NEW - Lease Zions	73,002.96	117,576.00	117,576.00
10-60-95	New Loader Purchase Split	53,038.50	.00	.00
	Total ROADS & PUBLIC IMPROVEMENTS:	10,419,010.75	6,225,417.00	924,379.00
B&C ROAD MONEY				
10-61-30	ROAD PATCHING	7,096.80	75,000.00	25,000.00
10-61-40	ROAD REPAIR/BUILD	578,441.11	1,250,000.00	1,108,000.00
10-61-46	MAIN STREET PROJECT	.00	25,000.00	.00
10-61-60	SALT FOR ROADS	22,059.17	35,000.00	35,000.00
10-61-62	SIDEWALK REPAIR	29,055.61	34,000.00	34,000.00
10-61-70	STRIPING ROADS	28,871.30	40,000.00	40,000.00
10-61-80	ROAD REPAIR CUWCD CANAL OFSITE	647,409.82	.00	.00
	Total B&C ROAD MONEY:	1,312,933.81	1,459,000.00	1,242,000.00
PARKS				
10-64-11	SALARIES	169,974.12	190,000.00	283,610.00
10-64-13	EMPLOYEE BENEFITS	57,684.58	72,062.00	100,311.00
10-64-14	CLOTHING ALLOWANCE	967.50	2,075.00	2,800.00
10-64-25	EQUIPMENT SUPPLIES & MAINT	3,351.01	9,650.00	9,650.00
10-64-26	PARK SUPPLIES & MAINT	15,357.45	28,150.00	37,950.00
10-64-27	UTILITIES	16,171.98	25,105.00	28,125.00
10-64-28	WATER/PI CHARGED TO PARKS	15,870.14	25,000.00	35,000.00
10-64-29	NEW EQUIPTMENT PURCHASE	17,178.94	55,000.00	65,500.00
10-64-30	FERTILIZER FOR PARKS	9,768.69	13,500.00	16,000.00
10-64-35	TREE REMOVAL AT PARKS	.00	6,000.00	8,000.00
10-64-55	RESTROOM RENTAL	3,107.55	3,509.00	4,000.00
10-64-74	PARK IMPROVEMENTS	21,804.84	38,500.00	159,500.00
10-64-75	SHADE COVER KNOLL PARK STAGE	.00	5,000.00	.00
10-64-78	DOG PARK - SALEM PARK	.00	40,000.00	.00
10-64-80	RODEO ARENA	.00	.00	6,841.00
10-64-81	TRAILS/RETENTION BASINS	.00	15,500.00	16,500.00
10-64-90	TRAVEL/EDUCATION	1,074.68	4,500.00	5,000.00
10-64-93	OUT DOOR CLASS ROOM	.00	1,000.00	1,000.00
10-64-98	MOTOR POOL	59,484.00	61,003.00	67,062.00
	Total PARKS:	391,795.48	595,554.00	846,849.00
PARKS - RECREATION				
10-65-11	SALARIES	.00	200,000.00	346,383.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-65-13	BENEFITS	.00	75,000.00	140,409.00
10-65-14	CLOTHING ALLOWANCE	.00	1,800.00	1,800.00
10-65-20	RODEO ARENA	.00	10,000.00	.00
10-65-25	EQUIPMENT SUPPLY & MAINT	.00	10,000.00	10,000.00
10-65-26	REC PARK SUPPLY	.00	45,000.00	38,200.00
10-65-27	UTILITIES REC PARK	.00	73,866.00	80,696.00
10-65-29	REC PARK IMPROVMENTS	.00	281,800.00	59,800.00
10-65-30	REC PARK FERTILIZER	.00	19,500.00	13,500.00
10-65-90	TRAVEL/EDUCATION	.00	3,000.00	3,000.00
10-65-98	MOTOR POOL	.00	24,995.00	28,995.00
Total PARKS - RECREATION:		.00	744,961.00	722,783.00
CEMETERY				
10-66-11	SALARIES	39,644.23	40,000.00	70,232.00
10-66-13	EMPLOYEE BENEFITS	13,466.36	16,809.00	18,443.00
10-66-25	EQUIPMENT SUPPLIES & MAINT	6,897.95	11,905.00	13,105.00
10-66-29	NEW EQUIPTMENT PURCHASE	.00	2,050.00	2,050.00
10-66-30	NEW IMPROVEMENTS TO CEMETERY	383,304.17	115,000.00	203,000.00
10-66-31	UTILITIES	17,182.04	19,158.00	31,174.00
10-66-51	VETERAN'S MEMORIAL FUND	.00	1,000.00	1,000.00
Total CEMETERY:		460,494.75	205,922.00	339,004.00
ADMIN / O&M RECREATION				
10-67-11	SALARIES	531,344.31	500,000.00	353,673.00
10-67-13	EMPLOYEES BENEFITS	133,699.23	114,827.00	153,844.00
10-67-17	CLOTHING ALLOWANCE	3,519.00	2,000.00	2,000.00
10-67-18	GOOSEBUMP GALA - RECREATION	.00	2,000.00	.00
10-67-19	AMERICA 250 CELEBRATION	.00	1,500.00	.00
10-67-29	LOAFER ADDITION/HESS PROPERTY	335,373.66	551,704.00	.00
10-67-32	I.F. EXPENSES (ARROWHEAD PARK	.00	14,955.00	.00
10-67-36	SALEM CANAL RD TRAIL EXTN	.00	189,000.00	.00
10-67-37	TRAIL PROJECTS - GRANTS	.00	500,000.00	.00
10-67-41	COLE PARK - IMPROVMENTS C.I.	229,380.15	.00	.00
10-67-44	REFLECTION PARK BUILD	270,311.81	782,760.00	.00
10-67-78	SENIOR CITIZEN PROGRAM	17,727.42	25,000.00	29,000.00
10-67-79	RODEO ARENA	9,208.76	.00	.00
10-67-80	TRAILS BUDGET	12,936.15	.00	.00
10-67-82	EQUIPMENT O&M	7,679.11	.00	.00
10-67-83	MOTOR POOL	44,016.00	16,064.00	17,464.00
10-67-86	FERTILIZER FOR BALL PARKS	6,735.16	.00	.00
10-67-90	PARK SUPPLY & MAINT.	47,359.43	16,700.00	17,200.00
10-67-91	TREE DONATION FOR PARKS	278.00	400.00	400.00
10-67-92	REC PARK IMPROVEMENTS	44,945.00	.00	.00
10-67-93	NEBO SCHOOL AGREEMENT	2,504.61	3,500.00	3,500.00
10-67-96	TRAVEL/EDUCATION	5,993.43	6,000.00	6,000.00
10-67-97	RECREATION OFFICE SUPPLIES	21,061.71	23,000.00	18,500.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-67-98	RECREATION UTILITY (Pwr/PI)	95,726.23	60,000.00	41,674.00
10-67-99	PROPERTY/BUILD/IMPROVMENTS	63,125.79	22,000.00	122,700.00
	Total ADMIN / O&M RECREATION:	1,882,924.96	2,831,410.00	765,955.00
SPECIAL SERVICES				
10-68-13	EMPLOYEES BENEFITS	5.30	.00	.00
10-68-30	POND TOWN CHRISTMAS	31,732.96	35,884.00	23,000.00
10-68-35	CIVIC CENTER	29,257.27	28,085.00	95,110.00
10-68-63	SALEM DAY	35,313.06	38,000.00	40,000.00
10-68-64	QUEENS FLOAT	876.01	4,750.00	4,750.00
10-68-66	BOY & GIRL STATE	.00	300.00	300.00
10-68-67	MISS SALEM PAGEANT	3,347.57	5,500.00	5,500.00
10-68-68	LITTLE MISS SALEM PAGEANT	.00	500.00	100.00
10-68-69	SUMMER CONCERTS IN PARK	9,062.66	12,500.00	16,500.00
10-68-70	FIREWORKS	25,105.00	23,000.00	26,000.00
10-68-87	RENTAL OF MBA BUILDING	119,868.00	114,574.00	109,246.00
	Total SPECIAL SERVICES:	254,567.83	263,093.00	320,506.00
RECREATION PROGRAMS				
10-75-11	SALARIES	101,709.79	.00	.00
10-75-13	EMPLOYEE BENEFITS	15,579.31	.00	.00
10-75-15	SNACK SHACK EXPENSES	96,255.80	110,000.00	135,000.00
10-75-16	SNACK SHACK O & M	15,181.70	10,000.00	3,762.00
10-75-17	TOURNAMENTS SST	3,256.50	500.00	1,000.00
10-75-18	BASEBALL PROGRAMS	60,523.66	34,000.00	37,000.00
10-75-19	START SMART BASEBALL	1,150.44	.00	.00
10-75-20	SOFTBALL (COED)	1,001.70	13,500.00	13,500.00
10-75-21	SOCCER ASSOCIATION	20,950.42	30,000.00	30,000.00
10-75-22	SOARING HOOPSTERS	4,422.30	3,000.00	3,400.00
10-75-23	BASKETBALL	34,512.38	35,000.00	31,000.00
10-75-24	ADULT BASKETBALL	18,298.95	17,000.00	16,300.00
10-75-26	TACKLE FOOTBALL	57,739.72	56,000.00	50,000.00
10-75-27	FLAG FOOTBALL	10,096.30	8,000.00	8,300.00
10-75-29	YOUTH TENNIS	4,536.98	4,290.00	4,700.00
10-75-31	YOUTH VOLLEYBALL	8,029.72	10,100.00	10,100.00
10-75-32	T-BALL/COACH PITCH	726.52	13,500.00	8,300.00
10-75-33	FISHING	924.38	1,200.00	950.00
10-75-34	HUNTERS SAFETY	622.92	1,000.00	560.00
10-75-37	CHEERLEADING	49,833.10	66,000.00	64,000.00
10-75-38	HERSHEY TRACK	.00	100.00	100.00
10-75-39	YOUTH TRACK	6,806.47	4,600.00	4,700.00
10-75-40	CAMPS & CLINICS	21,318.54	25,000.00	28,000.00
10-75-41	SCT)- SALEM COMMUNITY THEATER	18,404.06	24,000.00	15,500.00
10-75-44	BALLPARK IMPROV/COMM GRANT	3,006.33	6,000.00	5,000.00
10-75-45	RECREATION FIELD UTILITY	32,173.12	31,800.00	33,800.00
10-75-46	SPORTS SITE PROGRAM	6,000.00	6,000.00	6,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-75-48	ADULT GRASS VOLLEYBALL	1,343.31	1,900.00	2,500.00
10-75-49	YOUTH GRASS VOLLEYBALL	1,660.31	3,000.00	3,000.00
10-75-50	4-H ARENA	.00	500.00	.00
10-75-52	INDOOR SOCCER LEAGUE	974.20	1,950.00	1,500.00
10-75-53	BIZZY BUDDIES	2,724.46	2,500.00	2,150.00
10-75-54	SUMMER FLAG FOOTBALL	.00	4,000.00	.00
10-75-55	SIGNS ADVERTISMENT	1,105.00	600.00	600.00
10-75-56	GYMNASTICS	4,050.52	6,000.00	4,500.00
10-75-57	YOUTH BALLROOM DANCE	13,814.36	13,000.00	12,600.00
10-75-61	MEN'S SOFTBALL	6,375.84	5,000.00	.00
10-75-65	BOUTIQUE - RECREATION	3,711.39	3,000.00	2,300.00
10-75-76	HOT COCOA SHACK	.00	6,000.00	.00
10-75-86	TACKLE FOOTBALL- MISC	11,441.49	15,000.00	.00
	Total RECREATION PROGRAMS:	640,261.99	573,040.00	540,122.00
	GENERAL FUND Revenue Total:	21,057,933.11	23,661,453.00	15,250,390.00
	GENERAL FUND Expenditure Total:	24,826,236.85	23,661,453.00	15,250,390.00
	Total GENERAL FUND:	3,768,303.74-	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
BUILDING DEPARTMENT				
BUILDING PERMITS/FEES				
21-32-20	BUILDING CONST PERMITS	1,898,576.11	2,115,000.00	2,115,000.00
21-32-25	BUILDING PLAN CHECK FEE	285,795.88	250,000.00	250,000.00
21-32-30	1% ST.SURCHG BUILDING PERMITS	3,634.62	100.00	100.00
21-32-35	MISC/BUILIDING INSPECTION FEES	8,525.00	6,000.00	6,000.00
	Total BUILDING PERMITS/FEES:	2,196,531.61	2,371,100.00	2,371,100.00
BUILDING DEPARTMENT EXP				
21-70-11	SALARIES	392,041.45	680,384.00	545,627.00
21-70-13	BENEFITS	169,693.44	403,951.00	284,035.00
21-70-14	CLOTHING ALLOWANCE	750.61	2,620.00	3,060.00
21-70-15	BUILDING INSP OUTSOURCE	960.00	20,000.00	20,000.00
21-70-23	TRAVEL/EDUCAITON	10,870.69	22,600.00	25,200.00
21-70-25	OFFICE SUPPLY & EXP	3,152.56	7,000.00	7,600.00
21-70-30	MISC EXPENSES	76,278.24	24,650.00	24,650.00
21-70-35	BUILDING EQUIPMENT	165,348.37	92,200.00	105,700.00
21-70-50	ADMINISTRATIVE CHARGES	191,988.00	311,714.00	301,381.00
21-70-90	MBA 2023 TRANSF (BOND PAYMENT)	.00	41,005.00	41,013.00
21-70-98	MOTOR POOL	16,548.00	20,739.00	20,739.00
	Total BUILDING DEPARTMENT EXP:	1,027,631.36	1,626,863.00	1,379,005.00
	BUILDING DEPARTMENT Revenue Total:	2,196,531.61	2,371,100.00	2,371,100.00
	BUILDING DEPARTMENT Expenditure Total:	1,027,631.36	1,626,863.00	1,379,005.00
	Total BUILDING DEPARTMENT:	1,168,900.25	744,237.00	992,095.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
ENGINEERING/DEVELOPMENT				
DEVELOPMENT/ENGINEERING				
22-32-16	PLAT FILING FEES (PRE/FINAL)	217,390.00	194,983.00	194,983.00
22-32-18	SUBDIVSION CONSTRUCTION SERVIC	2,019,853.75	4,257,237.00	4,257,237.00
22-32-30	DEVELOPMENT REVIEW (SPECIAL PR	21,800.00	.00	.00
22-32-35	DEVELOPMENT MP/PID REVIEW	8,138.00	.00	.00
22-32-50	PRIOR YEARS REV USED	.00	200,500.00	.00
	Total DEVELOPMENT/ENGINEERING:	2,267,181.75	4,652,720.00	4,452,220.00
ENGINEERING/DEVELOPMENT EXP				
22-70-11	SALARIES	635,455.74	805,000.00	890,561.00
22-70-13	BENEFITS	297,805.05	395,113.00	460,331.00
22-70-14	CLOTHING	2,608.73	3,860.00	6,575.00
22-70-20	EQUIPMENT/SUPPLIES	19,110.23	55,000.00	12,000.00
22-70-25	TRAVEL/EDUCATION	4,355.22	11,600.00	13,600.00
22-70-30	ENGINEERING SERVICES	613,229.32	375,000.00	577,067.00
22-70-31	ENGINEERING DEVELOPMENT SPECIA	16,914.50	.00	.00
22-70-40	GIS/SURVEY	41,961.14	61,550.00	78,850.00
22-70-50	COMPUTER SUPPORT	80,783.61	70,000.00	8,450.00
22-70-55	ADMINISTRATION	324,456.00	357,594.00	355,477.00
22-70-60	NEW EQUIPMENT	42,283.91	110,000.00	.00
22-70-80	UTILITIES CAPITAL OUTLAY ENTER	158,628.00	178,953.00	189,802.00
22-70-90	MBA 2023 TRANSF (BOND PAYMENT)	.00	37,851.00	37,858.00
22-70-98	MOTOR POOL	21,252.00	25,318.00	25,318.00
	Total ENGINEERING/DEVELOPMENT EXP:	2,258,843.45	2,486,839.00	2,655,889.00
	ENGINEERING/DEVELOPMENT Revenue Total:	2,267,181.75	4,652,720.00	4,452,220.00
	ENGINEERING/DEVELOPMENT Expenditure Total:	2,258,843.45	2,486,839.00	2,655,889.00
	Total ENGINEERING/DEVELOPMENT:	8,338.30	2,165,881.00	1,796,331.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
STATE LIQUOR ALLOTMENT				
REVENUE				
31-30-10	STATE LIQUOR ALLOTMENT	11,656.04	20,000.00	10,000.00
	Total REVENUE:	11,656.04	20,000.00	10,000.00
EXPENDITURES				
31-40-25	STATE LIQUOR ALLOTMENT	8,277.65	20,000.00	10,000.00
	Total EXPENDITURES:	8,277.65	20,000.00	10,000.00
	STATE LIQUOR ALLOTMENT Revenue Total:	11,656.04	20,000.00	10,000.00
	STATE LIQUOR ALLOTMENT Expenditure Total:	8,277.65	20,000.00	10,000.00
	Total STATE LIQUOR ALLOTMENT:	3,378.39	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
GEN. FUND IMPACT FEE ACCOUNTS				
IMPACT FEE REVENUE				
37-31-14	RECREATION IMPACT FEE	3,382,911.71	4,000,000.00	3,263,214.00
37-31-15	PUBLIC SAFTEY IMPACT FEE	1,572,145.66	2,000,000.00	1,429,200.00
37-31-25	TRANSPORTATION IMPACT FEE	1,440,298.92	2,000,000.00	1,438,800.00
	Total IMPACT FEE REVENUE:	6,395,356.29	8,000,000.00	6,131,214.00
IMPACT FEE PROJECTS EXP				
37-70-14	RECREATION I.F. $TRANS TO G.F.	.00	114,574.00	114,574.00
37-70-15	P.S. I.F. $TRANS TO GENERAL FU	.00	720,000.00	597,840.00
37-70-25	REC I.F. CAPITAL PROJECTS	.00	15,000.00	.00
37-70-26	RECREATION PARK (REFLEXTION	.00	125,000.00	.00
37-70-28	I.F. LOAFER PARK ADDITION BUIL	.00	575,000.00	.00
37-70-30	ARROWHEAD SPRINGS PID REIMBURS	.00	1,000,000.00	.00
37-70-50	ROAD IF - ROAD BUILDS USE I.F.	.00	525,000.00	.00
	Total IMPACT FEE PROJECTS EXP:	.00	3,074,574.00	712,414.00
	IMPACT FEE TRANSFERS Revenue Total:	6,395,356.29	8,000,000.00	6,131,214.00
	IMPACT FEE TRANSFERS Expenditure Total:	.00	3,074,574.00	712,414.00
	Total IMPACT FEE TRANSFERS:	6,395,356.29	4,925,426.00	5,418,800.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
MUNICIPAL BUILDING AUTHORITY				
MISCELLANEOUS REVENUE				
42-36-20	2020 MBA RENT/TRANSFER FROM GF	353,100.00	352,812.00	353,106.00
42-36-21	2023 MBA RENT/TRANSFER FROM GF	789,132.00	788,556.00	788,556.00
42-36-25	INTEREST INCOME	394,873.38	.00	.00
42-36-84	REVENUE - MBA	.00	1,000,000.00	.00
42-36-85	MBA BOND 2023 - FIRE/BOND $	.00	3,000,000.00	.00
	Total MISCELLANEOUS REVENUE:	1,537,105.38	5,141,368.00	1,141,662.00
MBA FIRE/EMS BUILDING EXPENSES				
42-71-25	FIRE/EMS BUILDING - PROJ MANG	77,160.00	.00	.00
42-71-26	FIRE/EMS - ARCHITECT	44,460.00	5,000.00	.00
42-71-27	MISC CONSTRUCTION FIRE/EMS BUI	413,648.22	50,000.00	.00
42-71-28	GENERAL CONTRACTOR - FIRE/EMS	7,193,979.98	45,000.00	.00
42-71-29	UTILITIES - CONSTRUCTION	3,677.95	.00	.00
42-71-31	CITY OFFICE ADD - ARCHITECT	205,422.29	500.00	.00
42-71-32	CITY OFFICE REMODEL - PROJ MAN	18,272.50	.00	.00
42-71-33	CITY OFFICE ADD - MISC EXPENSE	46,013.18	500,000.00	.00
42-71-34	GENERAL CONTRACTOR - REMODEL	905,748.42	2,000,000.00	.00
	Total MBA FIRE/EMS BUILDING EXPENSES:	8,908,382.54	2,600,500.00	.00
DEBT SERVICE				
42-73-50	2020 MBA BOND PRINCIPAL	292,000.00	296,001.00	301,000.00
42-73-51	2020 MBA BOND INTEREST	59,947.10	56,811.00	52,106.00
42-73-52	2023 MBA BOND PRINCIPAL	268,000.00	274,000.00	281,000.00
42-73-53	2023 MBA BOND INTEREST	517,440.88	514,556.00	507,166.00
	Total DEBT SERVICE:	1,137,387.98	1,141,368.00	1,141,272.00
	MISC. EXPENDITURES Revenue Total:	1,537,105.38	5,141,368.00	1,141,662.00
	MISC. EXPENDITURES Expenditure Total:	10,045,770.52	3,741,868.00	1,141,272.00
	Total MISC. EXPENDITURES:	8,508,665.14-	1,399,500.00	390.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
CAPITAL PROJECT FUND				
CAPTIAL PROJECT REVENUE				
43-36-35	GF ASSIGN LIBRARY IMPROVMENT	112,000.00	.00	.00
43-36-39	C.I. PROJECTS (REV FROM GEN)	1,935,868.00	2,085,500.00	.00
43-36-50	VIRIDIAN FARMS - DA PARK FEES	760,718.92	.00	.00
43-36-51	MOONLIGHT VILLIAGE -DA PARK FE	202,608.18	.00	.00
43-36-52	SALEM VILLIAGE - DA PARK FEE	150,000.00	.00	.00
	Total CAPTIAL PROJECT REVENUE:	3,161,195.10	2,085,500.00	.00
CONSTRUCTION				
43-73-14	C.I. PARK PROJECTS	120,000.00	715,500.00	.00
43-73-15	FUNDS TO GENERAL FOR C.I. PROJ	.00	500,000.00	.00
43-73-16	C.I. FUND TRANS TO MOTOR POOL	185,000.00	.00	.00
43-73-19	C.I. FUND TRANS TO POWER	500,000.00	500,000.00	.00
43-73-23	C.I. FUND TRANS TO FIBER	300,000.00	.00	.00
43-73-40	2024 LIBRARY ADDITION	354,436.62	.00	.00
43-73-53	CI FUNDS ASSIGNED - ROAD PROJS	448,052.00	.00	.00
43-73-55	USE OF C.I. - NEW AMBULANCE	175,431.00	.00	.00
	Total CONSTRUCTION:	2,082,919.62	1,715,500.00	.00
	CAPITAL PROJECT OTHER REVENUE Revenue Total:	3,161,195.10	2,085,500.00	.00
	CAPITAL PROJECT OTHER REVENUE Expenditure Total:	2,082,919.62	1,715,500.00	.00
	Total CAPITAL PROJECT OTHER REVENUE:	1,078,275.48	370,000.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
WATER UTILITY FUND				
UTILITIES REVENUE				
51-37-10	WATER BILLING	1,296,558.81	1,449,634.00	1,771,482.00
51-37-13	CONNECTION FEE	387,748.82	376,800.00	401,574.00
51-37-14	WATER CHARGED FROM OTHER DEPT	19,838.74	20,500.00	16,500.00
51-37-18	CASH IN LUE OF WATER SHARES	1,296,800.00	750,000.00	.00
51-37-19	WATER RENT FEES	.00	100.00	100.00
51-37-20	WATER FEE- CONTRACTORS	77,252.80	65,000.00	75,000.00
51-37-25	WATER IMPACT FEES	1,824,325.13	2,000,000.00	.00
51-37-50	WOODLAND HILLS MAPLE WELL SHAR	124,047.85	7,000.00	7,000.00
51-37-75	J L.C. & WEST MT WATER ADMIN	215,495.00	10,000.00	10,000.00
51-37-80	WATER SUNDRY/(water leak)	15,882.63	10,000.00	15,000.00
51-37-85	SUB-D UTILITIES CAPITAL OUTLAY	44,088.00	44,107.00	55,726.00
	Total UTILITIES REVENUE:	5,302,037.78	4,733,141.00	2,352,382.00
UTILITIES REVENUE				
51-38-41	CONTRIBUTIONS - CONTRACTORS	1,249,751.39	.00	.00
	Total UTILITIES REVENUE:	1,249,751.39	.00	.00
PRODUCTION				
51-70-11	SALARIES	208,838.31	189,973.00	211,157.00
51-70-13	EMPLOYEE BENEFITS	103,931.56	104,077.00	127,020.00
51-70-14	CLOTHING ALLOWANCE	2,483.83	4,600.00	4,600.00
51-70-24	WATER SYSTEM MAINT/REPAIR	110,681.60	89,575.00	99,575.00
51-70-25	EQUIPMENT/ SUPPLIES	456,877.63	296,050.00	320,650.00
51-70-26	CHLORINE	8,757.39	10,000.00	27,000.00
51-70-27	UTILITIES	53,679.94	63,440.00	63,640.00
51-70-31	USE OF IMPACT FEES	.00	2,000,000.00	.00
51-70-37	WATER LINE IMPROVEMENTS	11,271.34	.00	190,000.00
51-70-41	NEW EQUIPTMENT PURCHASE	2,897.61	125,000.00	95,500.00
51-70-45	WATER/PI - SHOP/YARD	3,497.84	20,500.00	22,100.00
51-70-98	MOTOR POOL	49,800.00	43,817.00	57,013.00
	Total PRODUCTION:	1,012,717.05	2,947,032.00	1,218,255.00
ADMINISTRATIVE & GENERAL				
51-73-11	SALARIES (METER READER)	237.13	3,000.00	2,700.00
51-73-13	EMPLOYEE BENEFITS (METER READE	19.89	1,000.00	1,320.00
51-73-24	OFFICE EX & SUPPLIES	431.64	1,000.00	1,000.00
51-73-31	PROFESSIONAL & TECHNICAL	87,065.71	51,200.00	65,740.00
51-73-33	WATER TESTING	.00	7,600.00	14,080.00
51-73-34	ADMINISTRATIVE SERVICES	425,592.00	477,626.00	562,811.00
51-73-35	SUVMWA	1,115.54	1,500.00	1,500.00
51-73-36	MT NEBO WATER AUTHORITY	2,268.91	2,500.00	14,500.00
51-73-41	VIRIDIAN FARM TANK (I.F.)	.00	35,000.00	.00
51-73-43	STRAWBERRY POWER-WATER TANKS	26,460.88	40,000.00	51,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
51-73-47	TRAVEL/EDUCATION	5,319.24	8,500.00	8,500.00
51-73-59	WATER FUND BAD DEBT ACCOUNT	953.03	.00	.00
51-73-99	PENSION EXPENSE	7,743.00	.00	.00
	Total ADMINISTRATIVE & GENERAL:	557,206.97	628,926.00	723,151.00
CAPITAL OUTLAY				
51-74-33	DEPRECIATION	464,869.65	600,000.00	.00
51-74-66	JLC/WEST MT WATER AGREEMENT	.00	850,000.00	.00
51-74-73	TRANSFER FUNDS TO GENERAL FUND	240,000.00	220,000.00	220,000.00
51-74-77	WATER DEPT RESERVE FUND	.00	191,183.00	155,976.00
51-74-78	TRANSFER TO MOTOR POOL FUND	35,004.00	35,000.00	35,000.00
	Total CAPITAL OUTLAY:	739,873.65	1,896,183.00	410,976.00
	WATER UTILITY FUND Revenue Total:	6,551,789.17	4,733,141.00	2,352,382.00
	WATER UTILITY FUND Expenditure Total:	2,309,797.67	5,472,141.00	2,352,382.00
	Total WATER UTILITY FUND:	4,241,991.50	739,000.00-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
SEWER UTILITY FUND				
UTILITIES REVENUE				
52-37-10	SEWER IMPACT FEES	4,819,292.62	2,966,701.00	466,801.00
52-37-12	SWR I.F. PREPAY - SWR PLT EXPA	99,753.61	1,000,000.00	.00
52-37-13	SEWER I.F. DEV PAY UPFRONT	.00	200,000.00	.00
52-37-32	SEWER SERVICE FEE	2,674,397.30	2,961,208.00	3,536,037.00
52-37-33	SEWER CONNECTION FEE	99,042.80	93,000.00	93,000.00
52-37-35	SEWER CHARGED OTHER DEPT	7,925.76	7,945.00	9,334.00
52-37-42	INTEREST	61,995.40	30,000.00	30,000.00
52-37-45	MISC REVENUE	450.00	500.00	.00
52-37-85	SUB-D UTILITIES CAPITAL OUTLAY	42,828.00	58,155.00	44,958.00
	Total UTILITIES REVENUE:	7,805,685.49	7,317,509.00	4,180,130.00
UTILITIES REVENUE				
52-39-41	CONTRIBUTIONS- CONTRACTORS	4,030,505.85	.00	.00
	Total UTILITIES REVENUE:	4,030,505.85	.00	.00
SEWER TREATMENT PLANT				
52-70-11	SALARIES	305,375.25	279,106.00	286,263.00
52-70-13	EMPLOYEE BENEFITS	98,957.53	135,494.00	154,767.00
52-70-14	CLOTHING ALLOWANCE	828.87	2,340.00	2,340.00
52-70-20	PROFESSIONAL & TECHNICAL	40,663.96	84,700.00	88,500.00
52-70-25	EQUIPMENT MAINTENANCE	63,865.88	81,555.00	119,815.00
52-70-26	BUILDING SUPPLIES & MAINTANCE	67,043.07	43,810.00	30,850.00
52-70-27	UTILITIES	263,716.17	260,712.00	374,513.00
52-70-28	LABORATORY TESTING & SUPPLIES	42,137.64	70,950.00	70,950.00
52-70-33	TRAVEL & EDUCATION	4,702.30	6,750.00	6,750.00
52-70-41	CHEMICALS	34,561.88	47,500.00	32,000.00
52-70-45	INDUSTRIAL PRE TRETEMENT	.00	15,500.00	15,500.00
52-70-61	LIFT STATION/PUMPS O&M	9,177.25	.00	.00
52-70-97	NEW VEHCILE PURCHASED	.00	.00	325,000.00
52-70-98	MOTOR POOL	13,476.00	14,436.00	16,436.00
	Total SEWER TREATMENT PLANT:	944,505.80	1,042,853.00	1,523,684.00
SEWER SYSTEM MAINT				
52-71-11	SALARIES	143,423.89	182,082.00	131,181.00
52-71-13	EMPLOYEE BENEFITS	62,207.15	122,696.00	80,334.00
52-71-14	CLOTHING	2,386.27	3,000.00	1,200.00
52-71-24	SEWER SYSTEM MAIN/REPAIR	7,020.86	157,000.00	157,000.00
52-71-25	EQUIPMENT SUPPLIES & MAINT	2,890.50	25,800.00	25,800.00
52-71-26	NEW EQUIPMENT	3,541.33	19,250.00	18,500.00
52-71-33	PROFESSIONAL SERVICES	.00	3,148.00	5,500.00
52-71-40	SEWER IMPACT FEE STUDY	235,850.00	25,000.00	.00
52-71-55	TRAVEL/EDUCATION	4,522.34	6,000.00	7,000.00
52-71-56	SEWER LINE IMPROVMENT	.00	2,500.00	2,500.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
52-71-57	SEWER LINE REPLACEMENT	.00	23,000.00	30,000.00
52-71-61	SEWER COLL - SHOP/YARD	.00	13,500.00	13,500.00
52-71-65	LIFT STATION PUMP O&M	.00	16,500.00	14,000.00
52-71-98	MOTOR POOL	42,324.00	37,722.00	44,094.00
	Total SEWER SYSTEM MAINT:	504,166.34	637,198.00	530,609.00
SEWER TREATMENT				
52-72-55	DEPRECIATION	1,324,437.02	1,500,000.00	.00
52-72-99	PENSION EXPENSE	12,906.00	.00	.00
	Total SEWER TREATMENT:	1,337,343.02	1,500,000.00	.00
ADMINISTRATIVE & GENERAL				
52-73-10	TRANSFER FUNDS TO GENERAL FUND	121,500.00	121,500.00	121,500.00
52-73-15	TRANSFER TO MOTOR POOL	26,004.00	26,000.00	26,000.00
52-73-34	ADMINISTRATIVE SERVICES	397,476.00	462,528.00	562,811.00
52-73-45	emergency repair/replace 6 yrs	.00	396,000.00	66,000.00
52-73-46	2026 B Bond Sinking Fund	.00	792,100.00	132,000.00
52-73-47	2018 Bond 2026A Bond Payment	.00	594,000.00	601,000.00
52-73-48	2018 Bond 2026A Bond -Interest	200,905.49	197,018.00	190,187.00
52-73-59	SEWER FUND BAD DEBT ACCOUNTS	3,159.11	.00	.00
52-73-68	SALEM VALLEY VIEW SEWER REIMBU	.00	75,000.00	.00
52-73-77	SEWER RESERVE FUND	.00	362,912.00	426,339.00
	Total ADMINISTRATIVE & GENERAL:	749,044.60	3,027,058.00	2,125,837.00
NEW SEWER PLANT CONSTRUCTION				
52-74-30	SWR PLANT 2025 IMPR - ENGINEER	.00	425,000.00	.00
52-74-31	PHASE 2 SEWER PLANT UPGRADE	.00	1,500,000.00	.00
52-74-32	PH 3 SEWER PLANT ENGINEERING	.00	500,000.00	.00
	Total NEW SEWER PLANT CONSTRUCTION:	.00	2,425,000.00	.00
	SEWER UTILITY FUND Revenue Total:	11,836,191.34	7,317,509.00	4,180,130.00
	SEWER UTILITY FUND Expenditure Total:	3,535,059.76	8,632,109.00	4,180,130.00
	Total SEWER UTILITY FUND:	8,301,131.58	1,314,600.00-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
ELECTRICITY UTILITY FUND				
UTILITIES REVENUE				
53-37-15	UMPA WAPA ADJ REFUND	.00	4,000.00	.00
53-37-17	GREEN XCHANGE - UMPA	9,940.00	10,000.00	.00
53-37-25	RENEW CHOICE POWER	288.00	200.00	.00
53-37-48	ELECTRIC SALES INDUSTRIAL EXPT	114,751.65	115,000.00	119,600.00
53-37-49	ELECTRIC SALES RESIDENTIAL TAX	5,254,251.63	6,143,671.00	7,054,486.00
53-37-50	ELECTRIC SALES COMMERCIAL TAX	932,058.29	1,052,678.00	1,123,415.00
53-37-51	ELECTRIC SALES COMMERCIAL EXPT	688,632.74	730,510.00	747,642.00
53-37-52	IMPACT FEES	2,452,464.70	508,421.00	475,741.00
53-37-54	ELECTRIC HOOKUP FEES	257,151.52	377,500.00	395,500.00
53-37-55	RECONNECT FEE	4,070.00	3,000.00	3,500.00
53-37-56	POWER CHARGED OTHER DEPTS.	354,052.39	381,600.00	352,799.00
53-37-61	C.I. FUND TRANS TO POWER	500,000.00	.00	.00
53-37-62	INTEREST EARNED	65,875.67	.00	.00
53-37-63	NEW SUBDIVISION EQUIP USED	.00	90,000.00	90,000.00
53-37-64	NEW SUBDIVSION LABOR	.00	328,418.00	175,000.00
53-37-65	POWER HOOK UP NEW SUBDIVISION	.00	4,500,000.00	.00
53-37-66	7% OVERHEAD COST SUBDIVISION	294,870.69	90,000.00	90,000.00
53-37-67	SUB DIV - ELECTRICAL DESIGN	.00	200,000.00	45,000.00
53-37-68	SUNDRY	12,327.24	8,000.00	20,000.00
53-37-69	STRAWBERRY POWER BUYOUT PAYM	145,000.00	.00	.00
53-37-77	DR HORTON PW SUBSTATION FUNDS	.00	1,000,000.00	.00
53-37-79	3BRIDGES/CUWCD PWR SUBSTATION	.00	500,000.00	.00
53-37-85	SUB-D UTILITIES CAPITAL OUTLAY	27,624.00	33,182.00	38,887.00
53-37-90	MONEY FROM CI/RESERVE FUND	.00	899,156.00	245,000.00
53-37-91	SUVPS - OFFICE SPACE/O&M SUBST	9,600.00	19,200.00	19,200.00
	Total UTILITIES REVENUE:	11,122,958.52	16,994,536.00	10,995,770.00
UTILITIES REVENUE				
53-38-41	CONTRIBUTIONS - CONTRACTORS	4,656,695.22	.00	.00
	Total UTILITIES REVENUE:	4,656,695.22	.00	.00
PRODUCTION				
53-70-11	SALARIES	1,001,708.86	1,250,000.00	1,271,029.00
53-70-13	EMPLOYEE BENEFITS	426,303.70	562,514.00	673,308.00
53-70-14	CLOTHING ALLOWANCE	9,944.10	16,500.00	17,200.00
53-70-15	SALARIES & BENEFITS REIMB DEVE	710,680.00-	.00	.00
53-70-16	SAFETY EQUIPMENT/TESTING	41,673.34	27,500.00	29,500.00
53-70-20	GREEN XCHANGE UMPA	8,539.78	.00	.00
53-70-24	PURCHASED POWER METERS	119,234.17	154,750.00	199,650.00
53-70-25	PWR SYSTEM MAINT/SUPPLY/INVENT	1,855.92	147,000.00	198,485.00
53-70-26	SUBSTATION REPAIR	46,413.64	61,000.00	81,000.00
53-70-31	PROFESSIONAL & TECHNICAL	7,900.64	11,200.00	26,397.00
53-70-32	TREE TRIMMING POWER	14,985.00	30,000.00	40,000.00
53-70-34	TRAVEL/EDUCATION	6,206.35	28,000.00	31,600.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
53-70-43	POWER PURCHASED UMPA	3,417,369.93	4,605,263.00	5,558,720.00
53-70-44	UMPA SCADA	1,416.05	36,200.00	36,200.00
53-70-45	SUVP PAYMENTS	1,526,040.00	921,620.00	402,439.00
53-70-56	CAPITAL OUTLAY/SUBSTATION	.00	744,000.00	690,945.00
53-70-57	POWER DEPT SHOP/YARD	.00	17,000.00	22,000.00
53-70-58	POWER SHOP IMPROVEMENTS	.00	30,000.00	.00
53-70-62	EQUIPMENT PURCHASE	5,432.29	40,000.00	25,000.00
53-70-70	LEGAL FEES FOR POWER	6,847.59	5,000.00	5,000.00
53-70-71	SESD PWR LINES/CUST ACQUIRE	.00	7,000.00	.00
53-70-72	SESD SETTLEMENT AGREEMENT	11,840.50	.00	.00
53-70-92	NEW VEHICLE PURCHSE	.00	787,000.00	265,400.00
53-70-98	MOTOR POOL	50,616.00	50,718.00	61,278.00
53-70-99	PENSION EXPENSE	25,901.00	.00	.00
	Total PRODUCTION:	6,019,548.86	9,532,265.00	9,635,151.00
POWER SUBDIVISON/PROJECTS				
53-71-30	NEW HOOKUP/SUBDIVSION (ACT CD	.00	5,000,000.00	.00
53-71-40	JACKSON SUBSTATION 2 (I.F.)	.00	1,000,000.00	.00
53-71-50	VERIDIAN FARMS SUBSTATION	.00	1,000,000.00	.00
53-71-60	3 BRIDGES SUBSTATION (I.F.)	.00	1,000,000.00	.00
	Total POWER SUBDIVISON/PROJECTS:	.00	8,000,000.00	.00
ADMINISTRATIVE & GENERAL				
53-73-11	METER READER SALARIES	355.67	5,000.00	5,000.00
53-73-13	EMPLOYEE BENEFITS	29.81	1,000.00	2,000.00
53-73-24	OFFICE EXP & SUPPLIES	3,616.21	3,000.00	6,500.00
53-73-30	ELECTRIC IMPACT FEE STUDY	.00	10,000.00	.00
53-73-34	ADMINISTRATIVE SERVCES	471,804.00	404,105.00	469,867.00
53-73-40	NEW POWER DEPT BUILDING-Bond	90,206.48	25,000.00	.00
53-73-55	SUBSTATION O&M	2,715.58	9,000.00	9,000.00
53-73-59	ELECTRICAL FUND BAD DEBT ACCT	4,874.56	.00	.00
53-73-71	TRANSFER FUNDS TO GENERAL FUND	506,496.00	506,500.00	506,500.00
53-73-72	TRANSFER FUNDS TO MOTOR POOL	17,496.00	17,500.00	17,500.00
	Total ADMINISTRATIVE & GENERAL:	1,097,594.31	981,105.00	1,016,367.00
CAPITAL OUTLAY				
53-74-43	DEPRECIATION	542,985.44	700,000.00	.00
	Total CAPITAL OUTLAY:	542,985.44	700,000.00	.00
DEBT SERVICE				
53-85-51	2022 BOND - INTEREST PAYMENT	165,309.99	160,966.00	155,956.00
53-85-52	2022 BOND PRINCIPAL PAYMENT	.00	152,000.00	152,000.00
53-85-65	ADMIN CHARGES ELEC BOND	.00	2,000.00	2,000.00
53-85-75	FUNDS FOR RESERVE FUND	.00	.00	34,296.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
	Total DEBT SERVICE:	165,309.99	314,966.00	344,252.00
	ELECTRICITY UTILITY FUND Revenue Total:	15,779,653.74	16,994,536.00	10,995,770.00
	ELECTRICITY UTILITY FUND Expenditure Total:	7,825,438.60	19,528,336.00	10,995,770.00
	Total ELECTRICITY UTILITY FUND:	7,954,215.14	2,533,800.00-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
WASTE COLLECTION UTILITY FUND				
UTILITIES REVENUE				
54-37-31	WASTE COLLECTION	747,268.66	850,000.00	969,170.00
54-37-33	FUNDS FOR BAYVIEW LANDFILL	17,972.21-	.00	.00
54-37-35	SOLID WASTE COLL OTHER DEPTS	13,183.92	13,176.00	19,316.00
54-37-41	RECYCLING COLLECTION FEE	151,402.15	161,635.00	185,890.00
54-37-63	GARBAGE CAN SETUP FEE	26,600.00	43,000.00	35,000.00
	Total UTILITIES REVENUE:	920,482.52	1,067,811.00	1,209,376.00
WASTE COLLECTION				
54-62-11	SALARIES	11,279.77	11,614.00	13,828.00
54-62-13	EMPLOYEES BENEFITS	6,979.77	7,700.00	8,686.00
54-62-25	EQUIPMENT & SUPPLIES	205.90	1,500.00	1,500.00
54-62-34	ADMINISTRATIVE SERVICES	125,748.00	147,626.00	194,297.00
54-62-44	REFUSE CONTAINERS-EQUIPTMENT	41,660.28	88,000.00	83,700.00
54-62-50	OTHER LANDFILL CHARGES	150.18	1,000.00	1,000.00
54-62-51	GREEN WASTE MAINT/YARD	1,520.00	8,050.00	21,250.00
54-62-53	DEPRECIATION	575.00	1,000.00	.00
54-62-55	REPUBLIC SERVICES COLL FEE	262,765.93	310,113.00	377,340.00
54-62-59	SOLID WASTE FUND BAD DEBT ACCT	573.84	.00	.00
54-62-60	SUVSWD (TRANSFER STATION)	215,986.36	250,000.00	259,769.00
54-62-61	SUVSWD - MUNICIPAL FIXED SERVI	33,758.37	.00	.00
54-62-75	TRANSFER TO GENERAL FUND	49,500.00	49,500.00	49,500.00
54-62-98	TRANSFER FUNDS TO MOTOR POOL	9,996.00	10,000.00	10,000.00
	Total WASTE COLLECTION:	760,699.40	886,103.00	1,020,870.00
RECYCLING PROGRAM				
54-70-44	RECYCLING CONTAINERS	.00	.00	2,400.00
54-70-55	REPUBLIC SERIVCE - RECYCLING	115,292.18	115,208.00	136,564.00
54-70-60	SUVSWSD - RECYCLING TONAGE	36,957.20	32,264.00	33,450.00
	Total RECYCLING PROGRAM:	152,249.38	147,472.00	172,414.00
CAPITAL OUTLAY				
54-74-90	RESERVE FUND	.00	35,236.00	16,092.00
	Total CAPITAL OUTLAY:	.00	35,236.00	16,092.00
	WASTE COLLECTION UTILITY FUND Revenue Total:	920,482.52	1,067,811.00	1,209,376.00
	WASTE COLLECTION UTILITY FUND Expenditure Total:	912,948.78	1,068,811.00	1,209,376.00
	Total WASTE COLLECTION UTILITY FUND:	7,533.74	1,000.00-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
PRESSURIZED IRRIGATION				
UTILITIES REVENUE				
55-37-13	PI Connection Hook Up	264,346.80	376,800.00	401,574.00
55-37-21	INTEREST INCOME	109,024.35	50,000.00	35,000.00
55-37-33	P.I. MONTHLY BILLING	1,757,191.18	1,858,405.00	2,086,429.00
55-37-35	P.I. IMPACT FEE	2,219,312.59	691,774.00	1,023,861.00
55-37-41	PI CHARGED OTHER DEPARTMENTS	72,710.55	75,000.00	85,000.00
55-37-75	SALE OF PROPERTY	7,783.61-	.00	.00
55-37-84	SUB-D UTILITIES CAPITAL OUTLAY	44,088.00	43,509.00	50,231.00
55-37-86	PI METER GRANT - STATE	.00	425,000.00	.00
55-37-87	BOR SMART WATER GRANT - METERS	299,849.00	.00	.00
	Total UTILITIES REVENUE:	4,758,738.86	3,520,488.00	3,682,095.00
UTILITIES REVENUE				
55-38-41	CINTRIBUTION BY CONTRACTORS	1,329,992.84	.00	.00
	Total UTILITIES REVENUE:	1,329,992.84	.00	.00
PRODUCTION				
55-70-11	SALARIES	198,416.97	187,879.00	208,805.00
55-70-13	EMPLOYEE BENEFITS	96,676.50	102,182.00	126,068.00
55-70-25	EQUIPMENT SUPPLIES & MANT	279,530.08	308,100.00	352,700.00
55-70-30	P.I. EQUIP REPLACE/RESERVE	35,266.42	40,000.00	43,000.00
55-70-35	UTILITIES (POWER)	46,432.50	48,917.00	65,996.00
55-70-41	NEW EQUIPMENT	16,360.77	125,000.00	37,500.00
55-70-45	PI/WATER - SHOP/YARD	.00	20,500.00	22,100.00
55-70-60	WATER DELIVERY FEES	318,966.74	329,087.00	333,922.00
55-70-61	CUWCD WATER DELIVERY	.00	.00	13,200.00
55-70-63	LOST GENERATION FOR STRAWBERR	10,258.82	11,259.00	11,977.00
55-70-65	PROFESSIONAL SERVICES	18,255.75	31,200.00	28,140.00
55-70-67	PI IMPROVMENTS	.00	349,000.00	663,000.00
55-70-68	PI E. PUMP STATION PRV (I.F.)	.00	35,000.00	.00
55-70-69	PI IMPACT FEE PROJECTS	.00	55,000.00	.00
55-70-99	PENSIONS EXPENSES	3,919.00	.00	.00
	Total PRODUCTION:	1,024,083.55	1,643,124.00	1,906,408.00
P.I. SYSTEM CONSTRUCTION				
55-71-65	DEPRECIATION	452,637.67	525,000.00	.00
	Total P.I. SYSTEM CONSTRUCTION:	452,637.67	525,000.00	.00
ADMINISTRATIVE & GENERAL				
55-73-59	PI FUND BAD DEBT ACCOUNTS	2,030.22	.00	.00
55-73-60	ADMINISTRATIVE	416,556.00	477,251.00	562,661.00
55-73-80	MOTOR POOL	46,848.00	43,817.00	57,013.00
	Total ADMINISTRATIVE & GENERAL:	465,434.22	521,068.00	619,674.00
CAPITAL OUTLAY/DEBT SERVICE				

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
55-74-10	2007 PI WATER BOND RESERVE FUN	.00	19,833.00	19,833.00
55-74-20	2007 PI BOND INTEREST PAYMENT	78,592.53	78,774.00	73,861.00
55-74-25	2007 PI BOND PRINCIPAL	.00	289,000.00	312,000.00
55-74-27	2020 PI BOND (METER) PRINCIPAL	.00	87,000.00	88,000.00
55-74-28	2020 PI BOND (METER) INTEREST	12,769.99	11,910.00	11,040.00
55-74-30	UNRESERVED FUND - SAVINGS	.00	324,779.00	441,279.00
55-74-64	TRANSFER TO MOTOR POOL	20,004.00	20,000.00	20,000.00
55-74-65	TRANSFER FUNDS TO GENERAL FUND	189,996.00	190,000.00	190,000.00
55-74-83	PI METERS/PARTS/HOOKUP - METER	232,177.21	.00	.00
55-74-84	MISC/TOOLS/SUPPLIES - PI METER	344,545.68	.00	.00
	Total CAPITAL OUTLAY/DEBT SERVICE:	878,085.41	1,021,296.00	1,156,013.00
	PRESSURIZED IRRIGATION Revenue Total:	6,088,731.70	3,520,488.00	3,682,095.00
	PRESSURIZED IRRIGATION Expenditure Total:	2,820,240.85	3,710,488.00	3,682,095.00
	Total PRESSURIZED IRRIGATION:	3,268,490.85	190,000.00-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
STORM DRAIN				
UTILITIES REVENUE				
56-37-10	MONTHLY BILLING	292,102.07	336,732.00	408,591.00
56-37-15	IMPACT FEE - STORM WATER	1,430,626.56	1,020,000.00	1,000,000.00
56-37-20	STORM DRAIN (OTHER DEPT)	1,332.48	1,249.00	1,262.00
56-37-30	SWPPP REVIEWS NEW CONSTRUCTIO	342,287.74	282,500.00	282,500.00
56-37-50	CUWCD - REIMBURSEMENT CANAL RD	37,187.70	5,000.00	.00
56-37-51	BEER CREEK STORM WATER REIMB	8,589.80	.00	.00
	Total UTILITIES REVENUE:	2,112,126.35	1,645,481.00	1,692,353.00
UTILITIES REVENUE				
56-38-41	CONTRIBUTION BY CONTRACTORS	1,418,190.00	.00	.00
	Total UTILITIES REVENUE:	1,418,190.00	.00	.00
STORM DRAIN EXPES PRODUCTION				
56-70-11	SALARIES	61,915.39	89,908.00	120,852.00
56-70-13	BENIFITS	14,728.56	40,114.00	85,389.00
56-70-14	CLOTHING	.00	700.00	700.00
56-70-24	STORMDRAIN MAINTENANCE/REPAIR	2,097.80	164,000.00	110,000.00
56-70-25	EQUIPMENT SUPPLIES AND MAINT	190.27	20,150.00	20,150.00
56-70-30	STORM WATER MANAGEMENT PROG	.00	16,200.00	16,200.00
56-70-31	CANAL ROAD STORM DRAIN/PROJECT	47,907.85	.00	.00
56-70-65	PROFESSIONAL SERVICES	17,515.70	49,000.00	31,000.00
56-70-98	MOTOR POOL	4,728.00	3,780.00	6,780.00
56-70-99	BENEFIT EXPENSE	2,581.00	.00	.00
	Total STORM DRAIN EXPES PRODUCTION:	151,664.57	383,852.00	391,071.00
ADMINISTRATIVE & GENERAL				
56-73-41	CUWCD CANAL RD STORM I.F. PROJ	.00	1,000,000.00	1,000,000.00
56-73-45	STORM WATER MASTER PLAN/IFFA	.00	20,000.00	.00
56-73-46	BEER CREEK STORM WATER MP	10,594.92	.00	.00
56-73-59	STORM DRAIN FUND BAD DEBT ACCT	218.49	.00	.00
56-73-60	ADMINSTRATION SERVICES	60,480.00	155,520.00	183,405.00
56-73-64	TRANSFER TO MOTOR POOL	8,004.00	8,000.00	8,000.00
56-73-71	TRANSFER TO GENERAL	29,508.00	29,500.00	29,500.00
	Total ADMINISTRATIVE & GENERAL:	108,805.41	1,213,020.00	1,220,905.00
CAPITAL OUTLAY				
56-74-30	UNRESERVED FUND - SAVINGS	.00	43,609.00	80,377.00
56-74-33	DEPRECIATION EXPENSE	176,122.09	225,000.00	.00
	Total CAPITAL OUTLAY:	176,122.09	268,609.00	80,377.00
	STORM DRAIN Revenue Total:	3,530,316.35	1,645,481.00	1,692,353.00
	STORM DRAIN Expenditure Total:	436,592.07	1,865,481.00	1,692,353.00
	Total STORM DRAIN:	3,093,724.28	220,000.00-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
FIBER UTILITY FUND				
Source: 32				
57-32-70	INTEREST INCOME	747.18	.00	.00
	Total Source: 32:	747.18	.00	.00
UTILITIES REVENUE				
57-37-49	RESIDENTIAL INTERNET SALES	1,545,409.78	1,887,000.00	2,236,575.00
57-37-50	COMMERCIAL INTERNET SALES	.00	27,000.00	.00
57-37-54	MANAGED WIFI	70,397.29	104,040.00	84,600.00
57-37-55	TELEPHONE SERVICES	5,954.48	7,724.00	10,070.00
57-37-56	STATIC IP ADDRESS MANAGED	473.84	1,000.00	.00
57-37-68	FIBER SUNDRY	2,915.00	9,000.00	.00
57-37-91	FIBER INFRASTRUCTURE-CI FUND	300,000.00	.00	.00
	Total UTILITIES REVENUE:	1,925,150.39	2,035,764.00	2,331,245.00
PRODUCTION				
57-70-11	SALARIES	576,821.24	570,000.00	626,760.00
57-70-13	BENIFITS	260,918.28	280,000.00	344,475.00
57-70-14	CLOTHING FIBER	1,413.00	3,650.00	3,650.00
57-70-20	OFFICE SUPPLY AND EXPENSE	3,074.19	5,000.00	8,500.00
57-70-24	SUPPLIES	77,857.66	140,000.00	109,000.00
57-70-25	EQUIPMENT MAINTENANCE	34,320.03	33,000.00	54,500.00
57-70-26	BUILDING & GROUNDS MAINTENANCE	4,863.98	9,000.00	10,900.00
57-70-27	UTILITIES	12,462.75	16,759.00	15,700.00
57-70-28	OTHER SERVICES	122,312.17	131,280.00	167,135.00
57-70-30	NEW INFRASTRUCTURE/BUILD	.00	140,000.00	254,233.00
57-70-33	PROFESSIONAL SERVICES	2,500.00	15,000.00	7,000.00
57-70-98	MOTOR POOL	40,212.00	40,502.00	41,502.00
57-70-99	BENEFIT EXPENSE	24,472.00	.00	.00
	Total PRODUCTION:	1,161,227.30	1,384,191.00	1,643,355.00
ADMINISTRATIVE & GENERAL				
57-73-34	ADMINISTRATIVE SERVICES	90,600.00	247,860.00	283,977.00
57-73-59	BAD DEBT EXPENSE	1,800.69	.00	.00
	Total ADMINISTRATIVE & GENERAL:	92,400.69	247,860.00	283,977.00
CAPITAL OUTLAY				
57-74-20	2020 FIBER BOND PRINCIPAL	.00	240,000.00	250,000.00
57-74-23	2020 FIBER BOND INTEREST PAYME	127,821.36	141,713.00	131,913.00
57-74-25	EQUIPMENT LEASE/LOAN	.00	22,000.00	22,000.00
57-74-43	DEPRECIATION	332,157.98	375,000.00	.00
57-74-51	FIBER BUILD - MISC	12,866.62	.00	.00
57-74-55	FIBER CONSTRUCTION-BUILD/LAND	581.90	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
	Total CAPITAL OUTLAY:	473,427.86	778,713.00	403,913.00
	FIBER UTILITY FUND Revenue Total:	1,925,897.57	2,035,764.00	2,331,245.00
	FIBER UTILITY FUND Expenditure Total:	1,727,055.85	2,410,764.00	2,331,245.00
	Total FIBER UTILITY FUND:	198,841.72	375,000.00-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
MOTOR POOL FUND				
MISCELLANEOUS REVENUE				
61-36-21	GENER FUND - FUNDS FOR VEHCILE	6,000.00	.00	.00
61-36-30	INSURANCE REIMBURSMENT	4,790.00	5,000.00	.00
61-36-50	SOLD VEHCILES - MOTOR POOL	4,750.00	75,000.00	.00
61-36-92	CAPITAL IMPROVEMENT FUNDS	185,000.00	.00	.00
	Total MISCELLANEOUS REVENUE:	200,540.00	80,000.00	.00
FUND REVENUE				
61-38-10	GENERAL FUND	411,564.00	385,029.00	410,105.00
61-38-51	WATER FUND	84,804.00	43,817.00	57,013.00
61-38-52	SEWER FUND	81,804.00	52,158.00	60,530.00
61-38-53	ELECTRIC FUND	68,112.00	50,718.00	61,278.00
61-38-54	TRANSFERS FROM ENTERPRISE FUND	.00	116,500.00	134,500.00
61-38-60	SOLID WASTE	9,996.00	.00	.00
61-38-65	P.I. FUND	66,852.00	43,817.00	57,013.00
61-38-67	STORM DRAIN	12,732.00	3,780.00	6,780.00
61-38-68	FIBER	40,212.00	40,502.00	41,502.00
	Total FUND REVENUE:	776,076.00	736,321.00	828,721.00
INTERNAL SERVICE EXPENDITURES				
61-80-11	SALARIES	27,957.26	35,880.00	32,938.00
61-80-13	EMPLOYEE BENEFITS	2,409.40	3,023.00	2,768.00
61-80-27	MOTOR POOL- PW\STORM\ENGINEER	35,881.97	49,350.00	55,350.00
61-80-28	MOTOR POOL--POLICE DEPARTMENT	58,813.04	85,000.00	75,000.00
61-80-29	MOTOR POOL--FIRE/RESCUE DEPT	15,702.83	12,000.00	34,000.00
61-80-31	MOTOR POOL CITY STREET DEPT	20,352.87	30,000.00	30,000.00
61-80-32	MOTOR POOL - PARKS\REC\CEMETER	44,085.61	65,000.00	74,000.00
61-80-34	MOTOR POOL- WATER\PI	36,736.78	27,000.00	44,000.00
61-80-35	MOTOR POOL--SEWER DEPARTMENT	8,977.47	18,000.00	23,000.00
61-80-36	MOTOR POOL- POWER\ELEC DEPT.	36,781.21	35,000.00	45,000.00
61-80-38	MOTOR POOL--AMBULANCE	2,685.50	6,000.00	.00
61-80-39	MOTOR POOL - FIBER DEPT	21,187.25	33,000.00	35,000.00
61-80-40	DIESEL FUEL PURCHASED	17,314.94	40,000.00	60,000.00
61-80-41	MISC MATERIALS/REPAIR/SHOP	14,320.43	20,966.00	11,043.00
61-80-42	VEHICLE ALLOWANCE	1,610.47	1,000.00	5,500.00
61-80-43	CAR WASH FLEET PROGRAM	9,187.57	10,000.00	10,000.00
61-80-51	AUTO INSURANCE	82,071.89	81,999.00	83,757.00
61-80-52	BACK HOES/LOADER- LEASE	30,455.97	61,060.00	64,982.00
61-80-53	NEW EQUIPTMENT/LEASE TRUCKS	11,040.15	202,043.00	142,383.00
61-80-54	DEPRECIATION	267,594.34	325,000.00	.00
61-80-56	AMORTIZATION EXPENSE	19,296.74	.00	.00
61-80-63	INTEREST EXPENSE	753.00	.00	.00
61-80-74	PURCHASE OF NEW TRUCK	365.00	.00	.00
	Total INTERNAL SERVICE EXPENDITURES:	765,581.69	1,141,321.00	828,721.00
	MOTOR POOL FUND Revenue Total:	976,616.00	816,321.00	828,721.00
	MOTOR POOL FUND Expenditure Total:	765,581.69	1,141,321.00	828,721.00
	Total MOTOR POOL FUND:	211,034.31	325,000.00-	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
PERPETUAL CARE TRUST FUND				
CHARGES FOR SERVICES				
74-34-82	PERPETUAL CARE	407.40	1,000.00	.00
Total CHARGES FOR SERVICES:		407.40	1,000.00	.00
MISCELLANEOUS REVENUE				
74-36-10	INTEREST EARNED	4,163.16	3,000.00	.00
Total MISCELLANEOUS REVENUE:		4,163.16	3,000.00	.00
PERPETUAL CARE TRUST FUND Revenue Total:		4,570.56	4,000.00	.00
Total PERPETUAL CARE TRUST FUND:		4,570.56	4,000.00	.00
Grand Totals:		23,658,813.51	3,910,644.00	8,207,616.00