



City of North Salt Lake

TENTATIVE BUDGET FY 2025 -2026

Prepared by: City of North Salt Lake
Finance Department

FISCAL YEAR 2025-2026 TOTAL BUDGET

	Fund	Total Budget*
10	General Fund	\$ 14,824,240
25	Redevelopment Agency	3,124,200
27	Housing Fund	236,300
28	Local Building Authority	123,835
32	Debt Service	1,395,330
40	Capital Project Fund	735,000
41	Park Capital Fund	227,500
43	Public Safety Fund	4,350
44	Road Capital Fund	9,827,200
51	Water Fund	5,910,120
52	Water Capital Fund	771,670
53	Storm Water Fund	932,400
54	Solid Waste Fund	1,760,000
55	Golf Fund	3,587,870
61	Fleet Fund	611,000
		\$ 44,071,015

* Includes use of Fund Balance

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

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Projected FY 2025</u>	<u>Tentative Budget FY 2026</u>
Revenues				
Taxes:				
Property	\$ 3,199,200	\$ 3,229,300	\$ 3,267,000	\$ 3,344,750
Sales and use	6,591,300	6,760,000	6,700,000	6,760,000
Franchise	2,224,100	2,041,000	2,165,000	2,230,000
Licenses and permits	252,300	250,000	253,000	255,000
Intergovernmental revenues	150,600	161,100	166,700	128,600
Charges for services	489,200	853,000	596,320	635,900
Fines and forfeitures	414,000	375,000	475,000	475,000
Interest	257,100	150,000	150,000	150,000
Miscellaneous	151,600	87,000	79,600	81,000
Total Revenues	<u>13,729,400</u>	<u>13,906,400</u>	<u>13,852,620</u>	<u>14,060,250</u>
Expenditures				
General government:				
Legislative	282,200	286,700	269,700	280,700
Administrative	1,061,000	1,026,500	995,820	1,096,500
Buildings	249,800	219,900	190,600	190,100
Judicial	393,500	469,600	476,600	496,300
Total general government	<u>1,986,500</u>	<u>2,002,700</u>	<u>1,932,720</u>	<u>2,063,600</u>
Public safety:				
Police department	5,533,800	6,255,400	6,060,110	6,313,290
Fire department	1,774,400	1,844,300	1,844,310	1,912,000
Total public safety	<u>7,308,200</u>	<u>8,099,700</u>	<u>7,904,420</u>	<u>8,225,290</u>
Public works:				
Streets department	1,829,100	1,838,400	1,722,300	1,878,365
Engineering	113,600	148,300	126,360	140,365
Total public works	<u>1,942,700</u>	<u>1,986,700</u>	<u>1,848,660</u>	<u>2,018,730</u>
Community Development				
Planning and zoning	575,000	753,500	750,620	642,650
Building inspection	284,800	288,900	288,000	303,280
Total community development	<u>859,800</u>	<u>1,042,400</u>	<u>1,038,620</u>	<u>945,930</u>
Parks	1,434,300	1,607,000	1,585,070	1,574,980
Total Expenditures	<u>\$ 13,531,500</u>	<u>\$ 14,738,500</u>	<u>\$ 14,309,490</u>	<u>\$ 14,828,530</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 197,900</u>	<u>\$ (832,100)</u>	<u>\$ (456,870)</u>	<u>\$ (768,280)</u>
Other Financing Sources (Uses)				
Transfer in - RDA	134,500	142,700	142,700	148,700
Transfer in - road fund restricted cash	194,800	195,600	195,580	297,200
Transfer out - park capital	-	(1,500,000)	(1,500,000)	-
Transfer out - road fund unrestricted cash	(705,000)	-	-	-
Sale of capital assets	-	5,000	20,000	5,000
Contributions	82,300	85,000	90,100	71,000
Total Other Financing Sources (Uses)	<u>(293,400)</u>	<u>(1,071,700)</u>	<u>(1,051,620)</u>	<u>521,900</u>
Net Change in Fund Balance	\$ (95,500)	\$ (1,903,800)	\$ (1,508,490)	\$ (246,380)
Fund Balance, Beginning	<u>4,761,738</u>	<u>4,666,238</u>	<u>4,666,238</u>	<u>3,157,748</u>
Fund Balance, Ending	<u>\$ 4,666,238</u>	<u>\$ 2,762,438</u>	<u>\$ 3,157,748</u>	<u>\$ 2,911,368</u>

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

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Tentative Budget FY 2026
Revenues				
Taxes	\$ 2,690,600	\$ 2,855,200	\$ 2,855,200	\$ 2,973,000
Intergovernmental revenues	-	-	-	-
Interest	318,600	121,100	195,500	176,200
Total Revenues	3,009,200	2,976,300	3,050,700	3,149,200
Expenditures				
Community	\$ 1,170,300	\$ 1,435,500	\$ 1,260,500	\$ 1,204,700
Principal	295,000	305,000	305,000	315,000
Interest	78,800	69,900	69,900	60,750
Parks, recreation and public property	46,400	3,466,700	3,306,700	443,250
Total Expenditures	1,590,500	5,277,100	4,942,100	2,023,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,418,700	(2,300,800)	(1,891,400)	1,125,500
Other Financing Sources (Uses)				
Proceeds from borrowing	-	-	-	-
Transfer In	-	-	-	-
Transfer out	(790,900)	(745,800)	(745,800)	(1,100,500)
Total Other Financing Sources (Uses)	(790,900)	(745,800)	(745,800)	(1,100,500)
Net Change in Fund Balance	\$ 627,800	\$ (3,046,600)	\$ (2,637,200)	\$ 25,000
Fund Balance, Beginning	5,788,425	6,416,225	6,416,225	3,779,025
Fund Balance, Ending	\$ 6,416,225	\$ 3,369,625	\$ 3,779,025	\$ 3,804,025

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

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Projected FY 2025</u>	<u>Tentative Budget FY 2026</u>
Revenues				
Intergovernmental- grants	\$ -	\$ -	\$ -	\$ -
Interest	38,800	18,000	26,000	25,000
Total Revenues	<u>38,800</u>	<u>18,000</u>	<u>26,000</u>	<u>25,000</u>
Expenditures				
Community development	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>38,800</u>	<u>18,000</u>	<u>26,000</u>	<u>25,000</u>
Other Financing Sources (Uses)				
Transfer in	196,400	203,000	203,020	211,300
Total Other Financing Sources (Uses)	<u>196,400</u>	<u>203,000</u>	<u>203,020</u>	<u>211,300</u>
Net Change in Fund Balance	<u>\$ 235,200</u>	<u>\$ 221,000</u>	<u>\$ 229,020</u>	<u>\$ 236,300</u>
Fund Balance, Beginning	661,645	896,845	896,845	1,125,865
Fund Balance, Ending	<u>\$ 896,845</u>	<u>\$ 1,117,845</u>	<u>\$ 1,125,865</u>	<u>\$ 1,362,165</u>

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

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Requested Budget FY 2026
Revenues				
Rent	\$ 98,800	\$ -	\$ 320	\$ -
Interest	11,700	5,000	7,000	5,000
Total Revenues	110,500	5,000	7,320	5,000
Expenditures				
Property rental	37,400	5,100	5,980	1,750
Parks, recreation and public property	-	-	-	-
Debt service:				
Principal	105,000	108,000	108,000	113,000
Interest	15,100	12,600	12,610	9,085
Total Expenditures	\$ 157,500	\$ 125,700	\$ 126,590	\$ 123,835
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (47,000)	\$ (120,700)	\$ (119,270)	\$ (118,835)
Other Financing Sources (Uses)				
Transfer in	90,000	100,000	100,000	100,000
Total Other Financing Sources (Uses)	90,000	100,000	100,000	100,000
Net Change in Fund Balance	\$ 43,000	\$ (20,700)	\$ (19,270)	\$ (18,835)
Fund Balance, Beginning	190,320	233,320	233,320	214,050
Fund Balance, Ending	\$ 233,320	\$ 212,620	\$ 214,050	\$ 195,215

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

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Projected FY 2025</u>	<u>Tentative Budget FY 2026</u>
Revenues				
Sales taxes - RAP	\$ 616,400	\$ 695,000	\$ 650,000	\$ 650,000
Interest	969,700	305,400	600,000	500,000
Total Revenues	<u>1,586,100</u>	<u>1,000,400</u>	<u>1,250,000</u>	<u>1,150,000</u>
Expenditures				
Principal	633,000	653,000	653,000	668,000
Interest	762,600	747,400	745,500	727,330
Total Expenditures	<u>\$ 1,395,600</u>	<u>\$ 1,400,400</u>	<u>\$ 1,398,500</u>	<u>\$ 1,395,330</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 190,500</u>	<u>\$ (400,000)</u>	<u>\$ (148,500)</u>	<u>\$ (245,330)</u>
Other Financing Sources (Uses)				
Proceeds from borrowing	-	-	-	-
Transfer in	460,000	400,000	400,000	400,000
Transfer out	<u>(1,003,800)</u>	<u>(17,300,000)</u>	<u>(17,300,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(543,800)</u>	<u>(16,900,000)</u>	<u>(16,900,000)</u>	<u>400,000</u>
Net Change in Fund Balance	<u>\$ (353,300)</u>	<u>\$ (17,300,000)</u>	<u>\$ (17,048,500)</u>	<u>\$ 154,670</u>
Fund Balance, Beginning	<u>17,428,721</u>	<u>17,075,421</u>	<u>17,075,421</u>	<u>26,921</u>
Fund Balance, Ending	<u>\$ 17,075,421</u>	<u>\$ (224,579)</u>	<u>\$ 26,921</u>	<u>\$ 181,591</u>

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

	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Projected</u> <u>FY 2025</u>	<u>Tentative</u> <u>Budget</u> <u>FY 2026</u>
Revenues				
Interest	\$ 452,200	\$ 225,000	\$ 300,000	\$ 250,000
Total Revenues	<u>452,200</u>	<u>225,000</u>	<u>300,000</u>	<u>250,000</u>
Expenditures				
General government - projects	-	100,000	100,000	30,000
Total Expenditures	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 452,200</u>	<u>\$ 125,000</u>	<u>\$ 200,000</u>	<u>\$ 220,000</u>
Other Financing Sources (Uses)				
Transfer in	11,025	109,000	109,000	-
Transfer out	<u>(275,928)</u>	<u>(2,455,500)</u>	<u>(2,455,000)</u>	<u>(705,000)</u>
Total Other Financing Sources (Uses)	<u>(264,903)</u>	<u>(2,346,500)</u>	<u>(2,346,000)</u>	<u>(705,000)</u>
Net Change in Fund Balance	<u>\$ 187,297</u>	<u>\$ (2,221,500)</u>	<u>\$ (2,146,000)</u>	<u>\$ (485,000)</u>
Fund Balance, Beginning	<u>8,474,915</u>	<u>8,662,212</u>	<u>8,662,212</u>	<u>6,516,212</u>
Fund Balance, Ending	<u>\$ 8,662,212</u>	<u>\$ 6,440,712</u>	<u>\$ 6,516,212</u>	<u>\$ 6,031,212</u>
Due From Golf Fund				(2,921,231)

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

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Projected FY 2025</u>	<u>Requested Budget FY 2026</u>
Revenues				
Impact fees	\$ 22,000	\$ 551,000	\$ 62,000	\$ 180,000
Intergovernmental- grants	26,750	1,021,200	549,020	-
Interest	46,750	47,500	46,000	47,500
Miscellaneous	-	123,300	123,250	-
Total Revenues	<u>95,500</u>	<u>1,743,000</u>	<u>780,270</u>	<u>227,500</u>
Expenditures				
Parks and recreation	<u>1,422,230</u>	<u>22,808,400</u>	<u>21,475,580</u>	<u>295,000</u>
Total Expenditures	<u>\$ 1,422,230</u>	<u>\$ 22,808,400</u>	<u>\$ 21,475,580</u>	<u>\$ 295,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (1,326,730)</u>	<u>\$ (21,065,400)</u>	<u>\$ (20,695,310)</u>	<u>\$ (67,500)</u>
Other Financing Sources (Uses)				
Transfer in	1,279,690	20,550,500	20,550,500	-
Transfer out	(90,000)	(100,000)	(100,000)	(100,000)
Total Other Financing Sources (Uses)	<u>1,189,690</u>	<u>20,450,500</u>	<u>20,450,500</u>	<u>(100,000)</u>
Net Change in Fund Balance	<u>\$ (137,040)</u>	<u>\$ (614,900)</u>	<u>\$ (244,810)</u>	<u>\$ (167,500)</u>
Fund Balance, Beginning	<u>1,031,618</u>	<u>894,578</u>	<u>894,578</u>	<u>649,768</u>
Fund Balance, Ending	<u>\$ 894,578</u>	<u>\$ 279,678</u>	<u>\$ 649,768</u>	<u>\$ 482,268</u>

PARK CAPITAL FUND
CAPITAL PROJECT SCHEDULE
REVENUE AND EXPENDITURES

FISCAL YEAR		Other Unrestricted	Restricted Cash - Impact Fee/Grant	Total
FY 2026	BEGINNING CASH	\$ 279,678	\$ -	\$ 279,678
	REVENUES			
	IMPACT FEE REVENUE	-	180,000	180,000
	INTEREST REVENUE	46,000	1,500	47,500
		<u>325,678</u>	<u>181,500</u>	<u>227,500</u>
	PROJECT			
	REPAIR AND REPLACEMENT	250,000		250,000
	TRANSFER OUT LOCAL BUILDING AUTHORITY	-	100,000	100,000
		<u>250,000</u>	<u>100,000</u>	<u>350,000</u>
	ENDING CASH	\$ 355,356	\$ 81,500	\$ 157,178
FY 2027	BEGINNING CASH	\$ 355,356	\$ 81,500	\$ 157,178
	REVENUES			
	IMPACT FEE REVENUE	-	180,000	180,000
	INTEREST REVENUE	-	1,500	1,500
		<u>-</u>	<u>181,500</u>	<u>181,500</u>
	PROJECT			
	REPAIR AND REPLACEMENT	250,000		250,000
		<u>250,000</u>	<u>-</u>	<u>250,000</u>
	ENDING CASH	\$ 105,356	\$ 263,000	\$ 88,678
FY 2028	BEGINNING CASH	\$ 105,356	\$ 263,000	\$ 88,678
	REVENUES			
	IMPACT FEE REVENUE	-	250,000	250,000
	INTEREST REVENUE		2,000	2,000
	TRANSFER IN RAP TAX DEBT SERVICE FUND	300,000	-	300,000
		<u>300,000</u>	<u>252,000</u>	<u>552,000</u>
	PROJECT			
	REPAIR AND REPLACEMENT	50,000	250,000	300,000
		<u>50,000</u>	<u>250,000</u>	<u>300,000</u>
	ENDING CASH	\$ 355,356	\$ 265,000	\$ 340,678
FY 2029	BEGINNING CASH	\$ 355,356	\$ 265,000	\$ 340,678
	REVENUES			
	IMPACT FEE REVENUE	-	200,000	200,000
	INTEREST REVENUE	-	2,000	2,000
	TRANSFER IN RAP TAX DEBT SERVICE FUND	300,000	-	300,000
		<u>300,000</u>	<u>202,000</u>	<u>502,000</u>
	PROJECT			
	REPAIR AND REPLACEMENT	300,000	-	300,000
		<u>300,000</u>	<u>-</u>	<u>300,000</u>
	ENDING CASH	\$ 355,356	\$ 467,000	\$ 542,678
FY 2030	BEGINNING CASH	\$ 355,356	\$ 467,000	\$ 542,678
	REVENUES			
	IMPACT FEE REVENUE	-	200,000	200,000

INTEREST REVENUE	-	2,000	2,000
TRANSFER IN RAP TAX DEBT SERVICE FUND	<u>300,000</u>	<u>-</u>	<u>300,000</u>
	300,000	202,000	502,000
PROJECT			
REPAIR AND REPLACEMENT	<u>300,000</u>	<u>-</u>	<u>300,000</u>
	300,000	-	300,000
ENDING CASH	\$ 355,356	\$ 669,000	\$ 744,678

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

	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Projected</u> <u>FY 2025</u>	<u>Tentative</u> <u>Budget</u> <u>FY 2026</u>
Revenues				
Impact fees	\$ 3,500	\$ 106,500	\$ 11,000	\$ 3,350
Interest	7,800	2,500	4,000	1,000
Total Revenues	<u>11,300</u>	<u>109,000</u>	<u>15,000</u>	<u>4,350</u>
Other Financing Sources (Uses)				
Transfer out	(11,025)	(109,000)	(109,000)	-
Total Other Financing Sources (Uses)	<u>(11,025)</u>	<u>(109,000)</u>	<u>(109,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 275</u>	<u>\$ -</u>	<u>\$ (94,000)</u>	<u>\$ 4,350</u>
Fund Balance, Beginning	<u>150,173</u>	<u>150,448</u>	<u>150,448</u>	<u>56,448</u>
Fund Balance, Ending	<u>\$ 150,448</u>	<u>\$ 150,448</u>	<u>\$ 56,448</u>	<u>\$ 60,798</u>

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

	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Projected</u> <u>FY 2025</u>	<u>Tentative</u> <u>Budget</u> <u>FY 2026</u>
Revenues				
Impact fees	\$ 28,300	\$ 429,600	\$ 50,000	\$ 375,000
Restricted tax revenue	1,548,400	1,642,000	1,662,000	1,790,000
Intergovernmental- grants	69,300	3,078,900	301,600	4,286,700
Interest	417,600	206,000	250,000	206,000
Miscellaneous	41,500	-	\$ 52,000	-
Total Revenues	<u>2,105,100</u>	<u>5,356,500</u>	<u>2,315,600</u>	<u>6,657,700</u>
Expenditures				
Highways and streets - projects	2,628,300	11,128,000	\$ 6,705,900	9,530,000
Total Expenditures	<u>\$ 2,628,300</u>	<u>\$ 11,128,000</u>	<u>\$ 6,705,900</u>	<u>\$ 9,530,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (523,200)</u>	<u>\$ (5,771,500)</u>	<u>\$ (4,390,300)</u>	<u>\$ (2,872,300)</u>
Other Financing Sources (Uses)				
Transfer Out	(194,832)	(195,580)	(195,600)	(297,200)
Transfer-in unrestricted	705,000	705,000	705,000	705,000
Total Other Financing Sources (Uses)	<u>510,168</u>	<u>509,420</u>	<u>509,400</u>	<u>407,800</u>
Net Change in Fund Balance	<u>\$ (13,032)</u>	<u>\$ (5,262,080)</u>	<u>\$ (3,880,900)</u>	<u>\$ (2,464,500)</u>
Fund Balance, Beginning	<u>6,002,189</u>	<u>5,989,157</u>	<u>5,989,157</u>	<u>2,108,257</u>
Fund Balance, Ending	<u>\$ 5,989,157</u>	<u>\$ 727,077</u>	<u>\$ 2,108,257</u>	<u>\$ (356,243)</u>

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2026	BEGINNING CASH	\$ 1,739,330	\$ 78,900	\$ 642,250	\$ 2,123,290	\$ -	\$ 4,583,770
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	375,000	-	375,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	4,286,700	4,286,700
	INTEREST REVENUE	108,000	-	-	98,000	-	206,000
	TRANSPORTATION TAXES	-	750,000	1,040,000	-	-	1,790,000
	TRANSFER IN FROM CIP FUND - UNRESTRICTED CASH	705,000	-	-	-	-	705,000
	TOTAL REVENUE	813,000	750,000	1,040,000	473,000	4,286,700	7,362,700
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	144,000	576,000	-	-	720,000
	TREE PLANTING - CENTER ST.	-	-	-	-	75,000	75,000
	MAIN STREET - MULTIPLE PHASES	-	-	-	2,303,300	4,286,700	6,590,000
	GARY WAY WATERLINE	65,000	-	-	-	-	65,000
	OAKWOOD AND OAKVIEW COURT	-	550,000	-	-	-	550,000
	PACIFIC & OVERLAND WATERLINE REPL	250,000	-	-	-	-	250,000
	CUTLER,DURHAM,STONEHENGE	580,000	-	-	-	-	580,000
	SCENIC HILLS OVERLAY	300,000	-	-	-	-	300,000
	WOOD HILL & SCENINC HILL CIRCLE	400,000	-	-	-	-	400,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	297,200	-	-	297,200
	TOTAL EXPENDITURES	1,595,000	694,000	873,200	2,303,300	4,361,700	9,827,200
	ENDING CASH	\$ 957,330	\$ 134,900	\$ 809,100	\$ 292,990	\$ (75,000)	\$ 2,119,270

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2027	BEGINNING CASH	\$ 957,330	\$ 134,900	\$ 809,100	\$ 292,990	\$ (75,000)	\$ 2,119,320
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	-	-
	TRANSPORTATION TAXES	-	772,500	1,071,200	-	-	1,843,700
	TRANSFER IN FROM CIP FUND - UNRESTRICTED CASH	705,000	-	-	-	-	705,000
	TOTAL REVENUE	705,000	772,500	1,071,200	250,000	-	2,798,700
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	240,000	500,000	-	-	740,000
	SUNFLOWER, TANGLEWOOD LOOP NORTH	180,000	-	-	-	-	180,000
	VISTA VIEW LANE AND COUNTRY COURT	-	260,000	-	-	-	260,000
	250 NORTH & 3100 S	-	270,000	-	-	-	270,000
	800 WEST (3800 S TO CITY BOUNDARY)	-	-	-	305,000	-	305,000
	FOXHILL, FOXHILL CIR, REGENCY, SABLE CIR, MINK C	-	-	580,000	-	-	580,000
	CENTER STREET - FOXBORO TO DEAD END	160,000	-	-	-	-	160,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
	TOTAL EXPENDITURES	340,000	770,000	1,380,000	305,000	-	2,795,000
	ENDING CASH	\$ 1,322,330	\$ 137,400	\$ 500,300	\$ 237,990	\$ (75,000)	\$ 2,123,020

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2028	BEGINNING CASH	\$ 1,322,330	\$ 137,400	\$ 500,300	\$ 237,990	\$ (75,000)	\$ 2,123,020
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	TRANSPORTATION TAXES	-	795,700	1,103,300	-	-	1,899,000
	TRANSFER IN FROM CAPITAL PROJECTS FUND - UNRESTRICTED CASH	705,000	-	-	-	-	705,000
	TOTAL REVENUE	705,000	795,700	1,103,300	250,000	-	2,854,000
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	110,000	440,000	-	-	550,000
	ROSEWOOD, WOODCREST	-	-	175,000	-	-	175,000
	400 EAST (950 N TO 2600 S) & 500 EAST(WILDCAT WAY)	300,000	-	440,000	-	-	740,000
	UPPER LACEY WAY, ANGELA WAY, KERI CIRCLE	-	475,000	-	-	-	475,000

BONDED MATRIX OVERLAY IN INDUSTRIAL ZONE	-	300,000	-	-	-	300,000
CENTER STREET OVER BRIDGE	-	-	-	300,000	-	300,000
TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
TOTAL EXPENDITURES	300,000	885,000	1,355,000	300,000	-	2,840,000
ENDING CASH	\$ 1,727,330	\$ 48,100	\$ 248,600	\$ 187,990	\$ (75,000)	\$ 2,137,020

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2029	BEGINNING CASH	\$ 1,727,330	\$ 48,100	\$ 248,600	\$ 187,990	\$ -	\$ 2,212,020
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	-	-
	TRANSPORTATION TAXES	-	819,600	1,136,400	-	-	1,956,000
	TRANSFER IN FROM CAPITAL PROJECTS FUND - UNRESTRICTED	-	-	-	-	-	-
	TOTAL REVENUE	-	819,600	1,136,400	250,000	-	2,206,000
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	200,000	500,000	-	-	700,000
	COBBLE CREEK, COBBLE CREEK CIR & WILSON RD	-	-	475,000	-	-	475,000
	VALLEY VIEW DR & CIRCLE (NORTH OF CENTER ST)	-	560,000	-	-	-	560,000
	CENTER STREET, 400 WEST TO CONCRETE ROAD	-	-	-	350,000	-	350,000
	YORK DRIVE	460,000	-	-	-	-	460,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
	TOTAL EXPENDITURES	460,000	760,000	1,275,000	350,000	-	2,845,000
	ENDING CASH	\$ 1,267,330	\$ 107,700	\$ 110,000	\$ 87,990	\$ -	\$ 1,573,020

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2030	BEGINNING CASH	\$ 1,267,330	\$ 107,700	\$ 110,000	\$ 87,990	\$ -	\$ 1,573,020
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	-	-
	TRANSPORTATION TAXES	-	844,200	1,170,500	-	-	2,014,700
	TRANSFER IN FROM CAPITAL PROJECTS FUND - UNRESTRICTED	-	-	-	-	-	-
	TOTAL REVENUE	-	844,200	1,170,500	250,000	-	2,264,700
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	300,000	550,000	-	-	850,000
	EUGENE	-	-	300,000	-	-	300,000
	UNION AVE	390,000	-	-	-	-	390,000
	ODELL LANE & 100 N.	450,000	-	-	-	-	450,000
	BONDED MATRIX OVERLAY IN INDUSTRIAL ZONE	-	500,000	-	-	-	500,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
	TOTAL EXPENDITURES	840,000	800,000	1,150,000	-	-	2,790,000
	ENDING CASH	\$ 427,330	\$ 151,900	\$ 130,500	\$ 337,990	\$ -	\$ 1,047,720

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

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

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

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Tentative Budget FY 2026
Operating Revenues				
Charges for services:				
Metered water sales	\$ 5,040,700	\$ 5,010,000	\$ 5,127,000	\$ 5,885,400
Connection fees	24,000	15,000	15,000	15,000
Miscellaneous	115,400	14,000	5,000	14,000
Total Operating Revenues	5,180,100	5,039,000	5,147,000	5,914,400
Operating Expenses				
Salaries and benefits	1,399,900	1,440,400	1,440,400	1,509,000
Administrative charge	438,900	499,500	499,500	550,510
Office expense and supplies	65,600	75,500	70,700	81,000
Equipment - supplies and maintenance	498,800	755,600	745,235	794,500
Buildings and grounds - supplies and maintenance	88,300	100,000	65,000	101,500
Special department supplies	32,400	200,000	200,000	190,000
Power purchases	424,600	390,000	430,000	500,000
Water purchases	961,500	1,066,920	1,070,000	1,095,000
Professional services	163,600	230,222	219,000	190,000
Miscellaneous	42,900	57,000	58,500	57,000
Total Operating Expenses	4,116,500	4,815,142	4,798,335	5,068,510
Operating Income (Loss)	1,063,600	223,858	348,665	845,890
Non-operating				
Capital-infrastructure	(1,145,969)	(4,774,450)	(4,812,440)	-
Capital Equipment	-	(62,000)	(69,375)	(70,000)
Gain (loss) from sale of capital assets	-	10,000	10,000	9,400
Debt service payments	(210,200)	(214,880)	(214,880)	-
Capital Grants	-	1,463,985	1,463,985	-
Transfers to Water Capital	-	-	-	(771,610)
Interest income	141,100	67,750	131,000	94,000
Impact fee revenues	114,700	765,000	200,000	-
Total Non-operating	(1,100,369)	(2,744,595)	(3,291,710)	(738,210)
Fund Balance - use of(-) cont to +	\$ (36,769)	\$ (2,520,737)	\$ (2,943,045)	\$ 107,680
<hr/>				
Cash beginning balance- unrestricted (51 & 52)		\$ 2,776,628	\$ 2,776,628	\$ 3,338
Fund Balance - use of(-) cont to +		(2,520,737)	(2,943,045)	107,680
Impact fee revenues		(765,000)	(200,000)	-
Impact related debt		169,755	169,755	-
Impact related capital expenditures		200,000	200,000	-
Cash ending balance	\$ 2,776,628	\$ (139,354)	\$ 3,338	\$ 111,018
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Cash beginning balance - restricted impact revenue		\$ -	\$ -	\$ (169,755)
Impact fee revenues (51 only)		765,000	200,000	-
Impact related debt		(169,755)	(169,755)	-
Impact related capital expenditures		(200,000)	(200,000)	-
Cash ending balance	\$ -	\$ 395,245	\$ (169,755)	\$ (169,755)

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

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Tentative Budget FY 2026
Revenues				
Charges for services:				
Total Operating Revenues	-	-	-	-
Operating Expenses				
Professional services	-	-	-	100,000
Total Operating Expenses	-	-	-	100,000
Operating Income (Loss)	-	-	-	(100,000)
Nonoperating Income (Expense)				
Capital-infrastructure	-	-	-	(760,000)
Debt service payments	-	-	-	(211,610)
Transfers from Water Operating	-	-	-	771,610
Impact fee revenues				300,000
Total Nonoperating	-	-	-	100,000
Fund Balance - use of(-) cont to +	\$ -	\$ -	\$ -	\$ -
<hr/>				
Cash beginning balance - Restricted for Cap Improv	\$ -	\$ -	\$ -	\$ -
Fund Balance - use of(-) cont to +		-	-	-
Impact fee revenues		-	-	(300,000)
Impact related debt		-	-	211,610
Impact related capital expenditures		-	-	760,000
Cash ending balance	\$ -	\$ -	\$ -	\$ 671,610
Cash beginning balance - restricted impact revenue	\$ -	\$ -	\$ -	\$ -
Impact fee revenues (51 only)		-	-	300,000
Impact related debt		-	-	(211,610)
Impact related capital expenditures		-	-	(760,000)
Cash ending balance	\$ -	\$ -	\$ -	\$ (671,610)

FISCAL YEAR	WATER CAPITAL PROJECTS	GROWTH		ESTIMATED COST	GROWTH	EXISTING
		%	EXISTING %			
FY 2026	GARY WAY WATER LINE REPLACEMENT (AC)		100%	160,000	-	160,000
	INVESTIGATE WATER LINE MATERIALS - OLD HILL AREA		100%	100,000	-	100,000
	PACIFIC & OVERLAND (PACIFIC TO UNION) WATER LINE REPL.		100%	\$ 350,000	\$ -	\$ 350,000
	PRV VAULT & VALVE REPLACEMENT	80%	20%	250,000	200,000	50,000
				<u>\$ 860,000</u>	<u>\$ 200,000</u>	<u>\$ 660,000</u>
FY 2027	SECONDARY WATER - TANGLEWOOD & SUNFLOWER		100%	375,000	-	375,000
	TANK REPAIRS		100%	250,000	-	250,000
	PRV VAULT & VALVE REPLACEMENT	80%	20%	150,000	120,000	30,000
				<u>\$ 775,000</u>	<u>\$ 120,000</u>	<u>\$ 655,000</u>
FY 2028	SECONDARY WATER - ROSEWOOD & WOODCREST		100%	\$ 530,000	\$ -	\$ 530,000
	PRV VAULT & VALVE REPLACEMENT		100%	250,000	-	250,000
				<u>\$ 780,000</u>	<u>\$ -</u>	<u>\$ 780,000</u>
FY 2029	PUMP STATION REPAIRS & UPGRADES		100%	\$ 400,000	\$ -	\$ 400,000
	PRV VAULT & VALVE REPLACEMENT		100%	250,000	-	250,000
				<u>\$ 650,000</u>	<u>\$ -</u>	<u>\$ 650,000</u>
FY 2030	GARY WAY PUMP STATION IMPROVEMENTS		100%	\$ 200,000	-	200,000
	TANK REPAIRS		100%	\$ 200,000	-	200,000
	PRV VAULT & VALVE REPLACEMENT	80%	20%	350,000	280,000	70,000
				<u>\$ 750,000</u>	<u>\$ 280,000</u>	<u>\$ 470,000</u>

FOR FUTURE DISCUSSION:

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

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

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Tentative Budget FY 2026
Revenues				
Charges for services:				
User Fees	\$ 1,139,600	\$ 1,275,000	\$ 1,275,000	\$ 1,380,000
Total Operating Revenues	1,139,600	1,275,000	1,275,000	1,380,000
Operating Expenses				
Salaries and benefits	412,700	424,500	424,500	612,500
Administrative charge	75,200	82,250	82,250	87,960
Office expense and supplies	19,700	37,000	24,500	29,500
Equipment - supplies and maintenance	90,800	91,600	54,100	101,800
Professional services	184,400	192,500	192,950	192,500
Miscellaneous	2,000	4,000	4,000	5,000
Total Operating Expenses	784,800	831,850	782,300	1,029,260
Operating Income (Loss)	354,800	443,150	492,700	350,740
Nonoperating Income (Expense)				
Capital-infrastructure	(62,800)	(1,505,000)	(1,490,726)	(290,000)
Capital Equipment	(1,100)	(377,360)	(377,360)	(5,000)
Developer reimbursement	(51,100)	-	-	-
Proceeds from borrowing - lease	372,400	-	-	-
Gain (loss) from sale of capital assets	-	70,000	72,000	-
Debt service payments	(32,600)	(33,375)	(33,723)	(33,230)
Interest income	64,500	29,750	59,000	33,000
Impact fee revenues	28,900	200,000	80,000	200,000
Total Non-operating	318,200	(1,615,985)	(1,690,809)	(95,230)
Fund Balance - use of(-) cont to +	\$ 673,000	\$ (1,172,835)	\$(1,198,109)	\$ 255,510
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Cash beginning balance- unrestricted		\$ 1,246,642	\$ 1,246,642	\$ 2,256
Fund Balance - use of(-) cont to +		(1,172,835)	(1,198,109)	255,510
Impact fee revenues		(200,000)	(80,000)	(200,000)
Impact related debt		33,723	33,723	33,230
Impact related capital expenditures		-	-	-
Cash ending balance	\$ 1,246,642	\$ (92,470)	\$ 2,256	\$ 90,996
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Cash beginning balance - restricted impact revenue		\$ 553,935	\$ 553,935	\$ 600,212
Impact fee revenues		200,000	80,000	200,000
Impact related debt		(33,723)	(33,723)	(33,230)
Impact related capital expenditures		-	-	-
Cash ending balance	\$ 553,935	\$ 720,212	\$ 600,212	\$ 766,982

FISCAL YEAR	STORM WATER CAPITAL PROJECTS	GROWTH	EXISTING	ESTIMATED	GROWTH	EXISTING
		%	%	COST		
FY 2026	STORM DRAIN REPAIRS - EAGLEWOOD	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				<u>\$ 440,000</u>	<u>\$ -</u>	<u>\$ 440,000</u>
FY 2027	HOLE # 13 UPSIZE BY FOXHILL CIRCLE	0%	100%	260,000	-	260,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				<u>\$ 450,000</u>	<u>\$ -</u>	<u>\$ 450,000</u>
FY 2028	PIPE TO REDWOOD FROM DITCH WEST OF 400W - PHASE 1	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				<u>\$ 440,000</u>	<u>\$ -</u>	<u>\$ 440,000</u>
FY 2029	PIPE TO REDWOOD FROM DITCH WEST OF 400W - PHASE 2	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				<u>\$ 440,000</u>	<u>\$ -</u>	<u>\$ 440,000</u>
FY 2030	PIPE IMPROVEMENTS ON DAVID WAY CANTYON - PHASE 1	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				<u>\$ 440,000</u>	<u>\$ -</u>	<u>\$ 440,000</u>

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

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Tentative Budget FY 2026
Operating Revenues				
Charges for services:				
User fees	\$ 1,719,840	\$ 1,740,000	\$ 1,740,000	\$ 1,740,000
Total Operating Revenues	1,719,840	1,740,000	1,740,000	1,740,000
Operating Expenses				
Salaries and benefits	85,550	92,600	91,600	64,300
Administrative charge	25,400	30,700	30,700	34,990
Office expense and supplies	33,620	32,500	32,500	32,500
Equipment - supplies and maintenance	42,420	65,000	65,000	65,000
Special department supplies	32,800	32,000	25,000	20,000
Professional services	3,880	4,000	4,000	4,000
Contracted services	1,313,390	1,491,200	1,511,200	1,558,000
Total Operating Expenses	1,537,060	1,748,000	1,760,000	1,778,790
Operating Income (Loss)	182,780	(8,000)	(20,000)	(38,790)
Nonoperating Income (Expense)				
Interest income	20,980	8,000	25,000	20,000
Total Nonoperating	20,980	8,000	25,000	20,000
Fund Balance - use of(-) cont to +	\$ 203,760	\$ -	\$ 5,000	\$ (18,790)
Cash beginning balance- unrestricted		\$ 616,527	\$ 616,527	\$ 621,527
Cash ending balance	\$ 616,527	616,527	621,527	602,737

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

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Tentative Budget FY 2026
Revenues				
Charges for services:				
Admissions and lesson fees	\$ 1,138,500	\$ 1,550,000	\$ 1,534,000	\$ 1,500,000
Equipment and facility rents	965,600	995,000	980,000	995,000
Concession and merchandise sales	1,022,500	977,000	996,500	1,077,000
Total Operating Revenues	3,126,600	3,522,000	3,510,500	3,572,000
Operating Expenses				
Salaries and benefits	1,590,100	1,447,000	1,545,000	1,643,510
Administrative charge	90,900	99,800	99,800	107,140
Office expense and supplies	4,500	17,000	17,500	22,000
Equipment - supplies and maintenance	501,800	414,000	440,500	484,750
Buildings and grounds - supplies and maintenance	63,600	41,500	41,500	42,500
Power purchases	36,500	31,000	50,000	40,000
Water purchases	140,400	164,000	223,500	255,000
Professional services	142,700	147,000	147,000	155,000
Merchandise	205,700	250,000	270,000	275,000
Miscellaneous	77,800	95,000	86,000	106,000
Total Operating Expenses	2,854,000	2,706,300	2,920,800	3,130,900
Operating Income (Loss)	272,600	815,700	589,700	441,100
Nonoperating Income (Expense)				
Interest income	(5,200)	(5,000)	(8,500)	5,000
Capital-Infrastructure & Equipment	(169,000)	(467,700)	(473,660)	(168,000)
Capital-Infrastructure & Equipment Restricted	(198,100)	(539,500)	(450,000)	-
Proceeds from borrowing	277,000	200,000	-	-
Debt Service Payments	(100,000)	(170,000)	(169,000)	(170,000)
Interest expense	(200,000)	(122,170)	(172,600)	(118,970)
Total Non-operating	(395,300)	(1,104,370)	(1,273,760)	(451,970)
Fund Balance - use of(-) cont to +	\$ (122,700)	\$ (288,670)	\$ (684,060)	\$ (10,870)

Cash beginning balance- unrestricted		\$ 293,578	\$ 293,578	\$ 116,040
Cash ending balance	\$ 293,578	548,000	116,040	273,100
Cash beginning balance- restricted		\$ 739,901	\$ 739,901	\$ (51,699)
Cash ending balance	\$ 739,901	(91,769)	(51,699)	(217,371)

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

	Actual	Budget	Projected	Tentative
	FY 2024	FY 2025	FY 2025	Budget
				FY 2026
Operating Revenues				
Capital replacement charge	\$ 475,200	\$ 513,070	\$ 391,170	\$ 391,480
User Fees - interdepartmental	338,300	174,900	174,900	375,000
Intergovernmental- grants	-	-	-	-
Total Operating Revenues	813,500	687,970	566,070	766,480
Operating Expenses				
Salaries and benefits	309,300	303,500	303,500	331,000
Equipment - supplies and maintenance	36,900	89,000	71,830	44,000
Total Operating Expenses	346,200	392,500	375,330	375,000
Operating Income (Loss)	467,300	295,470	190,740	391,480
Nonoperating Income (Expense)				
Interest income	49,100	24,000	28,000	24,000
Gain (loss) from sale of capital assets	40,100	24,000	24,000	15,000
Interest expense	22,800	-	-	-
Debt Service Payments	(23,200)	(65,000)	-	(65,000)
Capital-Infrastructure & Equipment	(409,200)	(797,000)	(445,000)	(171,000)
Proceeds from Borrowing	-	375,000	-	-
Total Nonoperating Income (Expense)	(320,400)	(439,000)	(393,000)	(197,000)
Fund Balance - use of(-) cont to +	\$ 146,900	\$ (143,530)	\$ (202,260)	\$ 194,480
Cash beginning balance- unrestricted		\$ 946,629	\$ 946,629	\$ 744,369
Cash ending balance	946,629	803,099	744,369	938,849

FISCAL YEAR 2026 VEHICLE REPLACEMENT REQUEST

DEPT	DESCRIPTION	TRADE/ SALE	NEW VEHICLE	PURCHASE	NET COST
Police	2017 Ford Explorer	5,000	-	57,000	\$ 52,000
Police	2017 Ford Explorer	5,000	-	57,000	\$ 52,000
Police	2017 Ford Explorer	5,000	-	57,000	\$ 52,000
		\$ 15,000	\$ -	\$ 171,000	\$ 156,000
Water	2015 Dodge Ram	\$ 9,400		\$ 70,000	\$ 60,600

DEBT SCHEDULE - GOVERNMENTAL FUNDS - BONDS

RAP Tax - Sales Tax Revenue Refunding Bonds Series 2019

Year Ending June 30,	Interest Rate	Principal	Interest	Total	Ending Balance
12/15/2025			11,075	11,075	1,217,000
6/15/2026	1.82%	233,000	11,075	244,075	984,000
12/15/2026			8,954	8,954	984,000
6/15/2027	1.82%	239,000	8,954	247,954	745,000
12/15/2027			6,780	6,780	745,000
6/15/2028	1.82%	245,000	6,780	251,780	500,000
12/15/2028			4,550	4,550	500,000
6/15/2029	1.82%	250,000	4,550	254,550	250,000
12/15/2029			2,275	2,275	250,000
6/15/2030	1.82%	250,000	2,275	252,275	
		1,217,000	67,267	1,284,267	

2016 Local Building Authority - Hatch Park Property Acquisition

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2026	3.95%	113,000	9,085	122,085
2027	4.12%	117,000	4,820	121,820
Total		\$ 230,000	\$ 13,905	\$ 243,905

Foxboro - Sales Tax Revenue Bond 2021

Year Ending June 30,	Interest Rate	Principal	Interest	Total	Fiscal Total
12/15/2025		-	30,375	339,950	374,900
6/15/2026	3.000%	315,000	30,375	30,375	-
12/15/2026		-	25,650	345,375	375,750
6/15/2027	3.000%	325,000	25,650	25,650	-
12/15/2027		-	20,775	350,650	376,300
6/15/2028	3.000%	330,000	20,775	20,775	-
12/15/2028		-	15,825	350,775	371,550
6/15/2029	3.000%	340,000	15,825	15,825	-
12/15/2029		-	10,725	355,825	371,650
6/15/2030	3.000%	350,000	10,725	10,725	-
12/15/2030		-	5,475	360,725	371,450
6/15/2031	3.000%	365,000	5,475	5,475	-
				370,475	375,950
		\$ 2,025,000	\$ 217,650	\$ 2,582,600	\$ 2,617,550

Hatch Park - Sales Tax Revenue Bond 2022

Year Ending June 30,	Interest Rate	Principal	Interest	Total	Fiscal Total
12/15/2025		-	351,038	351,038	-
6/15/2026	3.40%	435,000	351,038	786,038	1,137,076
12/15/2026		-	343,643	343,643	-
6/15/2027	3.50%	450,000	343,643	793,643	1,137,286
12/15/2027		-	335,768	335,768	-
6/15/2028	3.60%	466,000	335,768	801,768	1,137,536
12/15/2028		-	327,380	327,380	-
6/15/2029	3.70%	483,000	327,380	810,380	1,137,760
12/15/2029		-	318,445	318,445	-
6/15/2030	3.80%	501,000	318,445	819,445	1,137,889
12/15/2030			308,926	308,926	-
6/15/2031	3.90%	520,000	308,926	828,926	1,137,851
12/15/2031			298,786	298,786	-
6/15/2032	4.00%	540,000	298,786	838,786	1,137,571
12/15/2032			287,986	287,986	-
6/15/2033	4.10%	562,000	287,986	849,986	1,137,971
12/15/2033			276,465	276,465	-
6/15/2034	4.20%	585,000	276,465	861,465	1,137,929
12/15/2034			264,180	264,180	-
6/15/2035	4.30%	609,000	264,180	873,180	1,137,359
12/15/2035			251,086	251,086	-
6/15/2036	4.40%	635,000	251,086	886,086	1,137,172
12/15/2036			237,116	237,116	-
6/15/2037	4.50%	663,000	237,116	900,116	1,137,232
12/15/2037			222,199	222,199	-
6/15/2038	4.60%	693,000	222,199	915,199	1,137,397
12/15/2038			206,260	206,260	-
6/15/2039	4.70%	725,000	206,260	931,260	1,137,519
12/15/2039			189,222	189,222	-
6/15/2040	4.80%	759,000	189,222	948,222	1,137,444
12/15/2040			171,006	171,006	-
6/15/2041	4.90%	795,000	171,006	966,006	1,137,012
12/15/2041			151,528	151,528	-
6/15/2042	5.00%	834,000	151,528	985,528	1,137,056
12/15/2042			130,679	130,679	-
6/15/2043	5.10%	876,000	130,679	1,006,679	1,137,357
12/15/2043			108,341	108,341	-
6/15/2044	5.20%	921,000	108,341	1,029,341	1,137,681
12/15/2044			84,395	84,395	-
6/15/2045	5.30%	969,000	84,395	1,053,395	1,137,789
12/15/2045			58,716	58,716	-
6/15/2046	5.50%	1,020,000	58,716	1,078,716	1,137,432
12/15/2046			30,666	30,666	-
6/15/2047	5.70%	1,076,000	30,666	1,106,666	1,137,332
		<u>\$ 15,117,000</u>	<u>\$ 9,907,651</u>	<u>\$ 25,024,651</u>	<u>\$ 25,024,651</u>

DEBT SCHEDULES - ENTERPRISE FUNDS - BONDS

Water Bond - 2022 Refunding					Water 86.56%		Storm 13.44%	
Date	Coupon	Interest	Principal	Total P+I	Water Int	Water Prin	Storm Int	Storm Prin
9/1/2025	1.50%	14,786	-	14,786	12,799	-	1,987	-
3/1/2026		14,786	212,000	226,786	12,799	183,507	1,987	28,493
9/1/2026	1.85%	13,196	-	13,196	11,422	-	1,774	-
3/1/2027		13,196	217,000	230,196	11,422	187,835	1,774	29,165
19/2027	2.10%	11,189	-	11,189	9,685	-	1,504	-
1/3/2028		11,189	221,000	232,189	9,685	191,298	1,504	29,702
9/1/2028	2.30%	8,868	-	8,868	7,676	-	1,192	-
3/1/2029		8,868	225,000	233,868	7,676	194,760	1,192	30,240
9/1/2029	2.50%	6,281	-	6,281	5,437	-	844	-
3/1/2030		6,281	230,000	236,281	5,437	199,088	844	30,912
9/1/2030	2.85%	3,406	-	3,406	2,948	-	458	-
3/1/2031		3,406	239,000	242,406	2,948	206,878	458	32,122
		115,451	1,344,000	1,459,451	99,934	1,163,366	15,517	180,634

Golf - Sales Tax Revenue Bond 2021

Date	Coupon	Interest	Principal	Total P+I
12/15/2025		43,694	-	-
6/15/2026	3.00%	43,694	105,000	192,388
12/15/2026		42,119	-	-
6/15/2027	3.00%	42,119	110,000	194,238
12/15/2027		40,469	-	-
6/15/2028	3.00%	40,469	115,000	195,938
12/15/2028		38,744	-	-
6/15/2029	3.00%	38,744	115,000	192,488
12/15/2029		37,019	-	-
6/15/2030	3.00%	37,019	120,000	194,038
12/15/2030		35,219	-	-
6/15/2031	3.00%	35,219	125,000	195,438
12/15/2031		33,344	-	-
6/15/2032	2.00%	33,344	125,000	191,688
12/15/2032		32,094	-	-
6/15/2033	2.00%	32,094	130,000	194,188
12/15/2033		30,794	-	-
6/15/2034	2.00%	30,794	135,000	196,588
12/15/2034		29,444	-	-
6/15/2035	2.00%	29,444	135,000	193,888
12/15/2035		28,094	-	-
6/15/2036	2.00%	28,094	140,000	196,188
12/15/2036		26,694	-	-
6/15/2037	2.00%	26,694	140,000	193,388
12/15/2037		25,294	-	-
6/15/2038	2.00%	25,294	145,000	195,588
12/15/2038		23,844	-	-
6/15/2039	2.00%	23,844	145,000	192,688
12/15/2039		22,394	-	-
6/15/2040	2.13%	22,394	150,000	194,788
12/15/2040		20,800	-	-
6/15/2041	2.13%	20,800	155,000	196,600
12/15/2041		19,153	-	-
6/15/2042	2.13%	19,153	155,000	193,306
12/15/2042		17,506	-	-
6/15/2043	2.13%	17,506	160,000	195,013
12/15/2043		15,806	-	-
6/15/2044	2.25%	15,806	160,000	191,613
12/15/2044		14,006	-	-
6/15/2045	2.25%	14,006	165,000	193,013
12/15/2045		12,150	-	-
6/15/2046	2.25%	12,150	170,000	194,300
12/15/2046		10,238	-	-
6/15/2047	2.25%	10,238	175,000	195,475
12/15/2047		8,269	-	-
6/15/2048	2.25%	8,269	180,000	196,538

12/15/2048		6,244	-	-
6/15/2049	2.25%	6,244	180,000	192,488
12/15/2049		4,219	-	-
6/15/2050	2.25%	4,219	185,000	193,438
12/15/2050		2,138	-	-
6/15/2051	2.25%	2,138	190,000	194,275
		<u>1,239,569</u>	<u>3,810,000</u>	<u>5,049,569</u>

Water Revenue Bond, Series 2022

Year Ending June				
30,	Interest Rate	Principal	Interest	Total
2026	1.5%	212,000	29,572	241,572
2027	1.85%	217,000	26,392	243,392
2028	2.1%	221,000	22,378	243,378
2029	2.3%	225,000	17,737	242,737
2030	2.5%	230,000	12,562	242,562
2031	2.9%	239,000	6,812	245,812
Total		<u>\$ 1,344,000</u>	<u>\$ 115,451</u>	<u>\$ 1,459,451</u>

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#10 GENERAL FUND							
TAX REVENUE							
10-1031-31101	PROPERTY TAX - GENERAL	3,048,590	3,082,300	3,110,000	3,187,750	3,187,750	105,450
10-1031-31102	PRIOR YEARS DELINQUENT	3,021	2,000	2,000	2,000	2,000	0
10-1031-31103	FEE IN LIEU OF PERS PROP TAXES	147,579	145,000	155,000	155,000	155,000	10,000
10-1031-31300	SALES AND USE TAX	6,591,278	6,760,000	6,700,000	6,760,000	6,760,000	0
10-1031-31303	ENERGY SALES AND USE - POWER	1,168,821	1,100,000	1,170,000	1,200,000	1,200,000	100,000
10-1031-31304	ENERGY SALES AND USE - GAS	747,730	600,000	700,000	714,000	714,000	114,000
10-1031-31305	TRANSIENT ROOM AND SHORT TERM	49,861	51,000	50,000	51,000	51,000	0
10-1031-31401	CABLE TAX	113,297	150,000	100,000	120,000	120,000	-30,000
10-1031-31402	TELEPHONE TAX	144,351	140,000	145,000	145,000	145,000	5,000
Total TAX REVENUE:		12,014,529	12,030,300	12,132,000	12,334,750	12,334,750	304,450
LICENSES AND PERMITS							
10-1032-32100	BUSINESS LICENSES AND PERMITS	252,298	250,000	253,000	255,000	255,000	5,000
Total LICENSES AND PERMITS:		252,298	250,000	253,000	255,000	255,000	5,000
INTERGOVERNMENTAL							
10-1033-33101	CAPITAL GRANTS - FEDERAL	27,000	0	0	0	0	0
10-1033-33201	OPERATING GRANTS - STATE	95,407	121,536	120,000	70,000	70,000	-51,536
10-1033-33202	OPERATING GRANTS - OTHER	0	0	0	10,000	10,000	10,000
10-1033-33204	CONTRIBUTIONS FROM OTHER GOVER	0	10,000	10,000	10,000	10,000	0
10-1033-33207	STATE LIQUOR FUND ALLOTMENT	28,186	29,600	36,700	38,600	38,600	9,000
Total INTERGOVERNMENTAL:		150,593	161,136	166,700	128,600	128,600	-32,536
CHARGES FOR SERVICES							
10-1034-34201	FEES-RECREATION PROGRAMS	71,704	70,000	72,000	72,000	72,000	2,000
10-1034-34203	PARKING CITATIONS	4,258	4,000	5,140	6,000	6,000	2,000
10-1034-34204	FEES POLICE	33,827	30,000	52,000	50,000	50,000	20,000
10-1034-34205	PLAN CHECK	79,020	220,000	120,000	120,000	120,000	-100,000
10-1034-34206	ZONING & SUBDIVISION PLANNING	27,650	10,000	20,000	20,000	20,000	10,000
10-1034-34207	INFRASTRUCTURE INSPECTION	2,400	7,500	22,900	7,500	7,500	0
10-1034-34208	PERMIT FEE - INSPECTION	152,947	433,000	175,000	250,000	250,000	-183,000
10-1034-34301	LIBERTY FESTIVAL REVENUE	70,100	70,000	72,140	70,000	70,000	0
10-1034-34302	LIBERTY FEST CAR SHOW	200	0	0	0	0	0
10-1034-34308	RENTS AND LEASES OTHER	450	0	0	0	0	0
10-1034-34400	SALES AND SERVICE EXCAVATION	72,633	25,000	50,000	50,000	50,000	25,000
10-1034-34401	MATERIALS AND SUPPLIES SALES	6,034	2,000	12,000	10,000	10,000	8,000
10-1034-34409	SALES AND SERVICE PUBLIC WORKS	568	0	15,000	10,000	10,000	10,000
10-1034-34601	RENTS-PARKS AND BALL FIELDS	20,679	34,000	32,000	22,000	22,000	-12,000
10-1034-34650	RENTS - CELL TOWER SITES	17,080	17,500	17,500	18,400	18,400	900
Total CHARGES FOR SERVICES:		559,549	923,000	665,680	705,900	705,900	-217,100
JUDICIAL REVENUE							
10-1035-35100	COURT FINES & BAIL FORFEITURES	414,021	375,000	475,000	475,000	475,000	100,000
Total JUDICIAL REVENUE:		414,021	375,000	475,000	475,000	475,000	100,000
MISCELLANEOUS							
10-1037-36000	MISCELLANEOUS	33,377	10,000	25,000	25,000	25,000	15,000
10-1037-36100	INTEREST EARNINGS	257,095	150,000	150,000	150,000	150,000	0
10-1037-36200	DIVIDENDS - AWARDS	33,632	20,000	30,000	30,000	30,000	10,000

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
10-1037-36300	CREDIT CARD USE FEE	4,480	15,000	5,000	5,000	5,000	-10,000
Total MISCELLANEOUS:		328,584	195,000	210,000	210,000	210,000	15,000
OTHER FINANCING SOURCES							
10-1038-36700	CONTRIBUTIONS	12,000	15,000	18,000	1,000	1,000	-14,000
10-1038-37125	TRANSFERS FROM RDA	134,530	142,730	142,730	148,700	148,700	5,970
10-1038-37144	TRANSFERS FROM ROADS	194,832	195,580	195,580	297,200	297,200	101,620
10-1038-37300	GAIN ON DISPOSAL OF CAPITAL AS	0	5,000	20,000	5,000	5,000	0
10-1038-37400	INSURANCE RECOVERY	80,080	41,950	19,600	21,000	21,000	-20,950
10-1038-37990	FUND BALANCE - USE OF	0	1,903,740	0	0	246,380	-1,657,360
Total OTHER FINANCING SOURCES:		421,443	2,304,000	395,910	472,900	719,280	-1,584,720
GOVERNING COUNCIL							
10-1101-41101	WAGE REGULAR EMPLOYEES	113,576	112,000	112,000	112,000	112,000	0
10-1101-41200	EMPLOYEE BENEFITS	59,134	65,000	65,000	65,000	65,000	0
10-1101-42100	PROF & TECHNICAL SERVICES	40,000	40,000	40,000	0	0	-40,000
10-1101-42105	PROF & TECHNICAL SERVICES-ATTY	942	1,000	1,000	1,000	1,000	0
10-1101-42109	ELECTIONS	15,285	2,000	0	18,000	36,000	34,000
10-1101-42400	ADVERTISING AND PUBLIC NOTICES	49	500	0	500	500	0
10-1101-42900	TRAVEL, EDUCATION AND TRAINING	12,690	10,000	10,000	10,000	10,000	0
10-1101-43400	TELECOMMUNICATION	2,700	2,700	2,700	2,700	2,700	0
10-1101-45200	OPERATING SUPPLIES	16,981	16,000	16,000	16,000	16,000	0
10-1101-45208	COUNCIL CONTRIBUTIONS	0	15,000	500	15,000	15,000	0
10-1101-45400	BOOKS, PUBLICATIONS AND SUBSCR	20,872	22,500	22,500	22,500	22,500	0
Total GOVERNING COUNCIL:		282,229	286,700	269,700	262,700	280,700	-6,000
CHIEF ADMINISTRATIVE OFFICER							
10-1103-41101	WAGE REGULAR EMPLOYEES	399,228	420,000	420,000	473,000	473,000	53,000
10-1103-41200	EMPLOYEE BENEFITS	173,517	180,000	160,000	167,900	167,900	-12,100
10-1103-41201	EMPLOYEE ALLOWANCES	6,231	6,000	6,000	6,000	6,000	0
10-1103-42100	PROF & TECHNICAL SERVICES	8,480	6,500	6,500	6,500	6,500	0
10-1103-42400	ADVERTISING AND PUBLIC NOTICES	6,442	17,100	17,000	17,100	27,100	10,000
10-1103-42900	TRAVEL, EDUCATION AND TRAINING	10,765	14,000	16,400	14,200	14,200	200
10-1103-43400	TELECOMMUNICATION	2,691	3,400	3,400	3,400	3,400	0
10-1103-45211	INDIRECT COST ALLOCATION	-219,300	-219,500	-219,500	-225,600	-225,600	-6,100
10-1103-45400	BOOKS, PUBLICATIONS AND SUBSCR	5,366	3,000	3,000	3,000	3,000	0
Total CHIEF ADMINISTRATIVE OFFICER:		393,420	430,500	412,800	465,500	475,500	45,000
FINANCIAL							
10-1104-41101	WAGE REGULAR EMPLOYEES	370,899	391,000	391,000	408,000	408,000	17,000
10-1104-41103	OVERTIME	205	1,000	0	0	0	-1,000
10-1104-41200	EMPLOYEE BENEFITS	171,722	170,000	170,000	178,000	178,000	8,000
10-1104-41201	EMPLOYEE ALLOWANCES	6,250	6,000	6,000	6,000	6,000	0
10-1104-42900	TRAVEL, EDUCATION AND TRAINING	2,240	3,000	3,000	3,000	3,000	0
10-1104-43400	TELECOMMUNICATION	3,866	3,600	3,600	3,600	3,600	0
10-1104-45200	OPERATING SUPPLIES	1,110	300	300	300	300	0
10-1104-45211	INDIRECT COST ALLOCATION	-293,600	-300,000	-300,000	-324,200	-324,200	-24,200
10-1104-45400	BOOKS, PUBLICATIONS AND SUBSCR	1,076	800	1,020	1,100	1,100	300
Total FINANCIAL:		263,769	275,700	274,920	275,800	275,800	100
ADMINISTRATIVE SUPPORT							

Remove
Lobbyist
Contract

Additional
cost for
General
Election

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
10-1120-41205	TUITION REIMBURSEMENT	2,000	6,000	0	10,000	10,000	4,000
10-1120-42000	GEN & CONTRACTED SERVICES-IT	76,779	60,000	65,000	65,000	65,000	5,000
10-1120-42100	PROF & TECHNICAL SERVICES	59,727	70,000	60,000	60,000	60,000	-10,000
10-1120-42105	PROF & TECHNICAL SERVICES-ATTY	45,988	40,000	45,000	45,000	45,000	5,000
10-1120-42110	BANK CHARGES	8,459	7,000	7,000	7,000	7,000	0
10-1120-42300	INSURANCE - RISK MANAGEMENT	178,387	185,000	197,000	200,000	200,000	15,000
10-1120-45100	OFFICE SUPPLIES	12,118	15,000	12,000	12,000	12,000	-3,000
10-1120-45202	EMPLOYEE APPRECIATION	29,355	24,000	24,000	26,000	26,000	2,000
10-1120-45211	INDIRECT COST ALLOCATION	-52,700	-114,200	-114,200	-129,900	-129,900	-15,700
10-1120-48504	COMPUTERS & EQUIPMENT - IT	40,398	25,000	10,000	47,000	47,000	22,000
10-1120-49011	INTERDEPARTMENTAL FLEET FUEL	595	500	500	500	500	0
10-1120-49012	INTERDEPARTMENTAL FLEET R&M	1,600	800	804	1,600	1,600	800
10-1120-49013	FLEET PARTS AND SUPPLIES	938	1,200	1,000	1,000	1,000	-200
Total ADMINISTRATIVE SUPPORT:		403,644	320,300	308,104	345,200	345,200	24,900
PLANNING AND ZONING							
10-1130-41101	WAGE REGULAR EMPLOYEES	334,464	373,000	373,000	390,000	390,000	17,000
10-1130-41102	TEMPORARY EMPLOYEES	21,139	24,450	24,450	24,450	24,450	0
10-1130-41103	OVERTIME	48	1,000	1,000	1,000	1,000	0
10-1130-41200	EMPLOYEE BENEFITS	162,096	163,000	163,000	198,000	198,000	35,000
10-1130-41201	EMPLOYEE ALLOWANCES	6,231	6,000	6,000	6,000	6,000	0
10-1130-42000	GENERAL & CONTRACTED SERVICES	170	0	0	0	0	0
10-1130-42106	PROF & TECH SERVICES-ECON DEV	2,912	7,000	4,000	7,000	7,000	0
10-1130-42900	TRAVEL, EDUCATION AND TRAINING	1,783	4,500	4,000	6,500	6,500	2,000
10-1130-43400	TELECOMMUNICATION	3,118	2,660	3,200	3,200	3,200	540
10-1130-45200	OPERATING SUPPLIES	711	500	500	500	500	0
10-1130-45400	BOOKS, PUBLICATIONS AND SUBSCR	7,609	6,000	6,000	6,000	6,000	0
10-1130-46010	GRANT - CONTRACT PAYMENTS	34,649	165,350	165,350	0	0	-165,350
10-1130-49013	FLEET PARTS AND SUPPLIES	25	0	120	0	0	0
Total PLANNING AND ZONING:		574,953	753,460	750,620	642,650	642,650	-110,810
GENERAL GOVERNMENT BUILDING							
10-1140-42000	GENERAL & CONTRACTED SERVICES	176,942	150,000	120,000	150,000	150,000	0
10-1140-43100	WATER AND SEWERAGE	3,192	3,500	6,500	6,500	6,500	3,000
10-1140-43200	NATURAL GAS	17,973	18,000	18,000	18,000	18,000	0
10-1140-43300	ELECTRICITY	48,037	46,000	48,000	48,000	48,000	2,000
10-1140-43400	TELECOMMUNICATION	17,898	17,000	18,000	18,000	18,000	1,000
10-1140-45200	OPERATING SUPPLIES	12,723	10,000	7,000	10,000	10,000	0
10-1140-45211	INDIRECT COST ALLOCATION	-31,600	-39,600	-39,600	-62,400	-62,400	-22,800
10-1140-45603	MACHINERY AND EQUIPMENT	4,627	15,000	12,700	2,000	2,000	-13,000
Total GENERAL GOVERNMENT BUILDING:		249,793	219,900	190,600	190,100	190,100	-29,800
PUBLIC WORKS BUILDING							
10-1142-42000	GENERAL & CONTRACTED SERVICES	20,615	17,000	17,000	20,000	20,000	3,000
10-1142-43100	WATER AND SEWERAGE	1,289	2,500	5,500	5,500	5,500	3,000
10-1142-43200	NATURAL GAS	11,145	10,000	10,000	10,000	10,000	0
10-1142-43300	ELECTRICITY	13,438	13,000	12,000	14,000	14,000	1,000
10-1142-45200	OPERATING SUPPLIES	17,585	20,000	18,000	20,000	20,000	0
10-1142-45211	INDIRECT COST ALLOCATION	-33,200	-39,100	-39,096	-38,500	-38,500	600
10-1142-45603	MACHINERY AND EQUIPMENT	8,054	30,000	15,000	10,000	10,000	-20,000

Windows
 Server
 Upgrade -
 \$27,000

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
Total PUBLIC WORKS BUILDING:		38,927	53,400	38,404	41,000	41,000	-12,400
BUILDING INSPECTION							
10-1171-41101	WAGE REGULAR EMPLOYEES	161,121	168,700	168,700	174,000	174,000	5,300
10-1171-41103	OVERTIME	314	1,000	500	500	500	-500
10-1171-41200	EMPLOYEE BENEFITS	102,036	97,000	97,000	106,000	106,000	9,000
10-1171-42000	GENERAL & CONTRACTED SERVICES	9,583	12,000	12,000	12,000	12,000	0
10-1171-42900	TRAVEL, EDUCATION AND TRAINING	2,355	1,600	1,600	1,600	1,600	0
10-1171-43400	TELECOMMUNICATION	808	1,200	1,200	1,200	1,200	0
10-1171-45400	BOOKS, PUBLICATIONS AND SUBSCR	503	700	500	500	500	-200
10-1171-49011	INTERDEPARTMENTAL FLEET FUEL	602	700	700	700	700	0
10-1171-49012	INTERDEPARTMENTAL FLEET R&M	3,700	1,900	1,900	3,800	3,700	1,800
10-1171-49013	FLEET PARTS AND SUPPLIES	151	500	300	300	300	-200
10-1171-49014	INTERDEPARTMENTAL ANNUAL CAP	3,600	3,600	3,600	2,800	2,780	-820
Total BUILDING INSPECTION:		284,773	288,900	288,000	303,400	303,280	14,380
GENERAL GOVT NON OPERATING							
10-1900-49141	TRANSFERS TO PARK CAPITAL	0	1,500,000	1,500,000	0	0	-1,500,000
10-1900-49144	TRANSFERS TO ROAD CAPITAL	705,000	0	0	0	0	0
Total GENERAL GOVT NON OPERATING:		705,000	1,500,000	1,500,000	0	0	-1,500,000
JUDICIAL							
10-2030-41000	PERSONNEL SERVICES JUSTICE OF	64,349	73,400	73,400	82,000	82,000	8,600
10-2030-41101	WAGE REGULAR EMPLOYEES	151,615	164,000	174,000	180,000	180,000	16,000
10-2030-41103	OVERTIME	586	1,000	1,000	1,000	1,000	0
10-2030-41200	EMPLOYEE BENEFITS	77,741	111,000	111,000	114,000	114,000	3,000
10-2030-42100	PROF & TECHNICAL SERVICES	3,816	6,000	5,000	6,000	6,000	0
10-2030-42110	BANK CHARGES	10,942	12,000	12,000	12,000	12,000	0
10-2030-42900	TRAVEL, EDUCATION AND TRAINING	252	2,500	2,500	2,500	2,500	0
10-2030-43400	TELECOMMUNICATION	2,480	2,500	2,400	2,500	2,500	0
10-2030-45100	OFFICE SUPPLIES	3,666	4,200	4,200	4,200	4,200	0
10-2030-45200	OPERATING SUPPLIES	1,408	2,000	1,000	2,000	2,000	0
10-2030-45603	MACHINERY AND EQUIPMENT	220	0	0	0	0	0
10-2030-47100	JURY AND WITNESS PAYMENTS	0	1,000	100	100	100	-900
Total JUDICIAL:		317,075	379,600	386,600	406,300	406,300	26,700
JUSTICE COURT							
10-2035-42107	PROF & TECHNICAL - DEFENDER	18,000	20,000	20,000	20,000	20,000	0
10-2035-42108	PROF & TECHNICAL - PROSECUTOR	45,679	60,000	60,000	60,000	60,000	0
10-2035-42111	ADMINISTRATIVE LIQUOR RELATED	12,786	10,000	10,000	10,000	10,000	0
Total JUSTICE COURT:		76,465	90,000	90,000	90,000	90,000	0
POLICE							
10-2400-41101	WAGE REGULAR EMPLOYEES	2,508,857	2,752,900	2,752,900	2,920,000	2,845,000	92,100
10-2400-41103	OVERTIME	115,955	100,000	131,160	100,000	100,000	0
10-2400-41104	NSL LIVE OVERTIME	11,094	20,000	12,000	20,000	20,000	0
10-2400-41200	EMPLOYEE BENEFITS	1,564,960	1,766,000	1,766,000	1,872,000	1,813,500	47,500
10-2400-41202	EMPLOYEE ALLOWANCES - UNIFORM	37,589	38,000	38,000	38,000	38,000	0
10-2400-41205	TUITION REIMBURSEMENT	1,500	0	0	0	0	0
10-2400-42100	PROF & TECHNICAL SERVICES	27,062	24,000	32,000	27,000	7,700	-16,300
10-2400-42101	PROF & TECHNICAL SERVICES-CAM	3,825	70,000	70,000	70,000	70,000	0

Minimum set by AOC

Addition of one F/T Police officer for Davis County Metro Narcotics (was originally proposed for shift coverage)
Reduce for annual assessment for Davis County Metro Narcotics

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
10-2400-42120	RENTAL OF EQUIPMENT & VEHICLES	10,784	13,500	13,500	13,500	13,500	0
10-2400-42900	TRAVEL, EDUCATION AND TRAINING	22,850	30,000	30,000	30,000	30,000	0
10-2400-43400	TELECOMMUNICATION EMPLOYEES	27,812	28,000	28,000	28,000	28,000	0
10-2400-45100	OFFICE SUPPLIES	1,570	3,200	2,000	3,200	3,200	0
10-2400-45200	OPERATING SUPPLIES	13,189	9,000	9,000	27,600	18,300	9,300
10-2400-45260	K-9 EXPENDITURES	3,439	4,000	4,000	5,000	5,000	1,000
10-2400-45400	BOOKS, PUBLICATIONS AND SUBSCR	24,836	41,536	42,000	41,600	41,600	64
10-2400-45603	MACHINERY AND EQUIPMENT	84,350	118,500	118,500	118,500	118,500	0
10-2400-49011	INTERDEPARTMENTAL FLEET FUEL	77,352	94,500	75,000	94,500	94,500	0
10-2400-49012	INTERDEPARTMENTAL FLEET R&M	97,827	51,600	51,600	124,200	122,900	71,300
10-2400-49013	FLEET PARTS AND SUPPLIES	25,546	79,450	60,000	60,000	60,000	-19,450
10-2400-49014	INTERDEPARTMENTAL ANNUAL CAP	197,800	212,960	212,960	217,200	171,590	-41,370
Total POLICE:		4,858,197	5,457,146	5,448,620	5,810,300	5,601,290	144,144
POLICE-CODE ENFORCEMENT							
10-2401-41200	EMPLOYEE BENEFITS	188	0	0	0	0	0
Total POLICE-CODE ENFORCEMENT:		188	0	0	0	0	0
POLICE - NON-SWORN							
10-2404-41101	WAGE REGULAR EMPLOYEES	266,196	274,000	274,000	286,000	286,000	12,000
10-2404-41102	TEMPORARY EMPLOYEES	141,555	146,160	146,160	149,000	149,000	2,840
10-2404-41103	OVERTIME	42	0	0	0	0	0
10-2404-41200	EMPLOYEE BENEFITS	174,420	170,400	170,400	175,000	175,000	4,600
10-2404-41205	TUITION REIMBURSEMENT	2,000	2,000	2,000	0	0	-2,000
Total POLICE - NON-SWORN:		584,213	592,560	592,560	610,000	610,000	17,440
SPECIAL DETAIL SERVICES							
10-2405-45000	SUPPLIES AND MATERIALS	18,762	20,000	20,000	20,000	20,000	0
Total SPECIAL DETAIL SERVICES:		18,762	20,000	20,000	20,000	20,000	0
DISPATCH AND COMMUNICATIONS							
10-2600-42000	GENERAL & CONTRACTED SERVICES	72,484	185,700	75,000	82,000	82,000	-103,700
Total DISPATCH AND COMMUNICATIONS:		72,484	185,700	75,000	82,000	82,000	-103,700
FIRE							
10-2900-42000	GENERAL & CONTRACTED SERVICES	1,774,402	1,844,310	1,844,310	1,912,000	1,912,000	67,690
Total FIRE:		1,774,402	1,844,310	1,844,310	1,912,000	1,912,000	67,690
ENGINEERING AND DESIGN							
10-3300-41101	WAGE REGULAR EMPLOYEES	39,204	62,470	44,000	48,000	48,000	-14,470
10-3300-41102	TEMPORARY EMPLOYEES	7,928	15,000	14,000	15,000	15,000	0
10-3300-41103	OVERTIME	0	500	500	500	500	0
10-3300-41200	EMPLOYEE BENEFITS	17,888	17,600	17,600	17,500	17,500	-100
10-3300-42000	GENERAL & CONTRACTED SERVICES	10,937	15,000	10,000	15,000	15,000	0
10-3300-42100	PROF & TECHNICAL SERVICES	13,364	15,000	20,000	20,000	20,000	5,000
10-3300-42900	TRAVEL, EDUCATION AND TRAINING	1,512	2,500	2,000	2,500	2,500	0
10-3300-43400	TELECOMMUNICATION	1,733	3,000	2,000	3,000	3,000	0
10-3300-45100	OFFICE SUPPLIES	411	1,500	1,500	1,500	1,500	0
10-3300-45200	OPERATING SUPPLIES	24	0	0	0	0	0
10-3300-45400	BOOKS, PUBLICATIONS AND SUBSCR	1,977	2,500	2,500	2,500	2,500	0

Full allocation (100%) this year

Update to actual contract - had included dispatch system upgrades

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
10-3300-45603	MACHINERY AND EQUIPMENT	1,837	3,000	2,000	18,000	3,000	0
10-3300-49011	INTERDEPARTMENTAL FLEET FUEL	3,086	2,500	2,500	2,500	2,500	0
10-3300-49012	INTERDEPARTMENTAL FLEET R&M	4,600	2,300	2,300	4,600	4,600	2,300
10-3300-49013	FLEET PARTS AND SUPPLIES	1,781	1,500	1,500	1,500	1,500	0
10-3300-49014	INTERDEPARTMENTAL ANNUAL CAP	7,300	3,960	3,960	3,300	3,265	-695
Total ENGINEERING AND DESIGN:		113,582	148,330	126,360	155,400	140,365	-7,965
STREETS ADMINISTRATION							
10-3501-41101	WAGE REGULAR EMPLOYEES	248,561	249,100	249,100	210,000	210,000	-39,100
10-3501-41102	TEMPORARY EMPLOYEES	5,892	10,000	0	10,000	10,000	0
10-3501-41103	OVERTIME	11,400	10,000	10,000	15,000	15,000	5,000
10-3501-41200	EMPLOYEE BENEFITS	159,624	131,000	131,000	137,000	137,000	6,000
10-3501-41202	EMPLOYEE ALLOWANCES - UNIFORM	3,582	5,000	5,000	5,000	5,000	0
10-3501-42900	TRAVEL, EDUCATION AND TRAINING	3,061	5,500	4,000	7,000	7,000	1,500
10-3501-43400	TELECOMMUNICATION	5,410	5,000	5,000	5,000	5,000	0
10-3501-45100	OFFICE SUPPLIES	7,152	7,000	7,000	7,000	7,000	0
10-3501-45200	OPERATING SUPPLIES	1,079	2,500	2,500	2,500	2,500	0
10-3501-45400	BOOKS, PUBLICATIONS AND SUBSCR	287	2,000	2,000	2,000	2,000	0
10-3501-49011	INTERDEPARTMENTAL FLEET FUEL	44,065	40,000	40,000	40,000	40,000	0
10-3501-49012	INTERDEPARTMENTAL FLEET R&M	184,926	92,200	90,620	186,400	184,200	92,000
10-3501-49013	FLEET PARTS AND SUPPLIES	166,428	145,000	145,000	145,000	145,000	0
10-3501-49014	INTERDEPARTMENTAL ANNUAL CAP	233,812	260,100	260,100	223,000	185,465	-74,635
Total STREETS ADMINISTRATION:		1,075,278	964,400	951,320	994,900	955,165	-9,235
STREETS & HWY - RESTRICTED TAX							
10-3502-41101	WAGE REGULAR EMPLOYEES	93,739	86,580	86,580	146,700	146,700	60,120
10-3502-41103	OVERTIME	688	1,000	3,500	3,500	3,500	2,500
10-3502-41200	EMPLOYEE BENEFITS	40,982	49,000	49,000	73,000	73,000	24,000
10-3502-42120	RENTAL OF EQUIPMENT & VEHICLES	20,417	17,000	17,000	17,000	17,000	0
10-3502-45200	OPERATING SUPPLIES	3,642	15,000	9,000	10,000	10,000	-5,000
10-3502-45502	ROAD REPAIR MATERIAL	21,046	12,000	13,000	15,000	15,000	3,000
10-3502-45600	REPAIR AND MAINTENANCE	14,318	15,000	15,000	15,000	15,000	0
10-3502-48500	MACHINERY & EQUIPMENT CAPITAL	0	0	0	172,000	17,000	17,000
Total STREETS & HWY - RESTRICTED TAX:		194,832	195,580	193,080	452,200	297,200	101,620
SIDEWALKS AND CROSSWALKS							
10-3503-42100	PROF & TECHNICAL SERVICES	0	35,000	35,000	20,000	20,000	-15,000
10-3503-45501	CONSTRUCTION MATERIAL	66,499	100,000	100,000	100,000	100,000	0
Total SIDEWALKS AND CROSSWALKS:		66,499	135,000	135,000	120,000	120,000	-15,000
STREET CLEANING & SNOW REMOVAL							
10-3505-45503	SALT AND SAND	54,101	60,000	22,000	60,000	60,000	0
10-3505-45603	MACHINERY AND EQUIPMENT	23,376	75,000	75,000	30,000	30,000	-45,000
Total STREET CLEANING & SNOW REMOVAL:		77,477	135,000	97,000	90,000	90,000	-45,000
ENGINEERING, DESIGN, & STUDIES							
10-3506-42100	PROF & TECHNICAL SERVICES	10,050	25,000	19,000	25,000	25,000	0
Total ENGINEERING, DESIGN, & STUDIES:		10,050	25,000	19,000	25,000	25,000	0
STREET LIGHTING & TRAF CONTROL							

Variable
 Message
 Board

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
10-3507-43300	ELECTRICITY	68,915	75,000	71,000	75,000	75,000	0
10-3507-45600	REPAIR AND MAINTENANCE	92,973	70,000	70,000	80,000	80,000	10,000
10-3507-45602	STREET STRIPING	127,758	135,000	135,000	145,000	145,000	10,000
10-3507-45604	OTHER ASSETS-SIGNAGE	76,426	50,000	50,000	50,000	50,000	0
Total STREET LIGHTING & TRAF CONTROL:		366,071	330,000	326,000	350,000	350,000	20,000
PARKS ADMINISTRATION							
10-5301-41101	WAGE REGULAR EMPLOYEES	331,789	349,000	349,000	445,000	363,000	14,000
10-5301-41102	TEMPORARY EMPLOYEES	13,084	25,000	25,000	25,000	25,000	0
10-5301-41103	OVERTIME	18,326	20,000	20,000	20,000	20,000	0
10-5301-41200	EMPLOYEE BENEFITS	229,229	240,000	232,000	320,200	236,200	-3,800
10-5301-41201	EMPLOYEE ALLOWANCES	669	0	0	0	0	0
10-5301-41202	EMPLOYEE ALLOWANCES - UNIFORMS	4,937	5,000	5,000	5,000	5,000	0
10-5301-42000	GENERAL & CONTRACTED SERVICES	143,591	130,000	145,000	145,000	145,000	15,000
10-5301-42100	PROF & TECHNICAL SERVICES	24,887	15,000	15,000	15,000	15,000	0
10-5301-42900	TRAVEL, EDUCATION AND TRAINING	10,176	7,500	7,500	8,500	8,500	1,000
10-5301-43400	TELECOMMUNICATION	6,109	4,500	5,000	5,000	5,000	500
10-5301-45100	OFFICE SUPPLIES	3,903	3,500	3,500	3,500	3,500	0
10-5301-49011	INTERDEPARTMENTAL FLEET FUEL	10,678	12,000	11,000	12,000	12,000	0
10-5301-49012	INTERDEPARTMENTAL FLEET R&M	9,774	5,900	5,900	16,800	16,700	10,800
10-5301-49013	FLEET PARTS AND SUPPLIES	19,655	20,000	20,000	20,000	20,000	0
10-5301-49014	INTERDEPARTMENTAL ANNUAL CAP	32,700	26,050	26,050	28,400	28,380	2,330
Total PARKS ADMINISTRATION:		859,507	863,450	869,950	1,069,400	903,280	39,830
PARK FACILITIES							
10-5304-42202	GROUNDS CARE	108,620	125,000	125,000	80,000	80,000	-45,000
10-5304-43100	WATER AND SEWERAGE	99,176	90,000	100,000	100,000	100,000	10,000
10-5304-43200	NATURAL GAS	5,470	3,500	3,500	5,500	5,500	2,000
10-5304-43300	ELECTRICITY	13,439	15,000	15,000	16,000	16,000	1,000
Total PARK FACILITIES:		226,704	233,500	243,500	201,500	201,500	-32,000
SPECIAL EVENTS							
10-5305-45201	PARKS AND ARTS BOARD	1,265	10,000	1,000	0	0	-10,000
10-5305-45202	5K RUN	2,602	5,000	2,600	2,600	2,600	-2,400
10-5305-45203	LIBERTY FEST CELEBRATION	131,716	135,000	135,500	135,000	135,000	0
10-5305-45204	SENIOR LUNCH BUNCH	10,586	11,000	11,000	11,000	11,000	0
10-5305-45205	YOUTH COUNCIL AND SCHOLARSHIPS	16,312	15,000	15,000	15,000	15,000	0
10-5305-45206	TRAILS AND ACTIVE TRANSPORT CO	0	0	2,500	0	0	0
10-5305-45207	HEALTH AND WELLNESS COMMITTEE	35	0	850	600	600	600
10-5305-45208	MISC. COUNCIL EVENTS	1,000	1,000	250	1,000	1,000	0
10-5305-45209	CIVIC EVENTS COMMITTEE	0	0	2,500	600	600	600
10-5305-45210	EASTER EGG DASH	1,894	2,500	2,500	2,500	2,500	0
10-5305-45211	ARTS COMMITTEE	0	0	2,500	600	600	600
10-5305-45212	PHOTO CONTEST	1,128	1,000	960	1,000	1,000	0
10-5305-45214	NSL READS	1,616	1,000	1,020	1,000	1,000	0
10-5305-45216	KITE FESTIVAL	2,789	2,000	3,000	3,000	3,600	1,600
10-5305-45218	HALLOWEEN BASH	1,092	1,500	2,340	2,300	2,300	800
10-5305-45220	FOOD TRUCK AND VENDOR FAIR	1,195	500	600	600	600	100
10-5305-45222	WINTERFEST	8,045	8,000	5,000	8,000	8,000	0
10-5305-45224	GET TO THE RIVER	2,698	2,700	2,700	2,700	2,700	0
10-5305-45226	UNITY IN THE COMMUNITY	1,639	3,000	2,000	3,000	4,000	1,000

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
Total SPECIAL EVENTS:		185,613	199,200	193,820	190,500	192,100	-7,100
PARKS PROGRAMS							
10-5310-41101	WAGE REGULAR EMPLOYEES	2,736	4,000	0	4,000	4,000	0
10-5310-41102	TEMPORARY EMPLOYEES	73,571	70,000	70,000	75,000	75,000	5,000
10-5310-41200	EMPLOYEE BENEFITS	4,913	9,800	9,800	9,800	9,800	0
10-5310-42100	PROF & TECHNICAL SERVICES	3,932	0	0	0	0	0
10-5310-45200	OPERATING SUPPLIES	35,376	25,000	25,000	25,000	25,000	0
Total PARKS PROGRAMS:		120,528	108,800	104,800	113,800	113,800	5,000
TRAILS							
10-5313-42900	TRAVEL, EDUCATION AND TRAINING	0	0	0	0	1,200	1,200
10-5313-45200	OPERATING SUPPLIES	0	0	0	0	2,500	2,500
10-5313-45206	TRAILS AND ACTIVE TRANSPORT CO	0	0	0	600	600	600
Total TRAILS:		0	0	0	600	4,300	4,300
PARK AREAS							
10-5315-42202	GROUNDS CARE	3,600	14,000	10,000	25,000	25,000	11,000
10-5315-45200	OPERATING SUPPLIES	13,046	25,000	25,000	25,000	25,000	0
10-5315-45208	CITIZEN TREE PROGRAM	0	10,000	10,000	10,000	10,000	0
10-5315-45603	MACHINERY AND EQUIPMENT	11,318	78,000	78,000	15,000	15,000	-63,000
10-5315-45610	TREES	0	75,000	50,000	75,000	75,000	0
10-5315-45650	MURALS	0	0	0	10,000	10,000	10,000
10-5315-48300	INFRASTRUCTURE	14,030	0	0	0	0	0
Total PARK AREAS:		41,994	202,000	173,000	160,000	160,000	-42,000
#10 GENERAL FUND Revenue Total:		14,141,017	16,238,436	14,298,290	14,582,150	14,828,530	-1,409,906
#10 GENERAL FUND Expenditure Total:		14,236,431	16,238,436	15,923,068	15,380,250	14,828,530	-1,409,906
Total #10 GENERAL FUND:		-95,414	0	-1,624,778	-798,100	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#20 REDEVELOPMENT - EAGLEWOOD							
EAGLEWOOD OPERATING REVENUE							
20-5071-31105	RDA INCREMENT-EAGLEWOOD	726,734	825,020	825,020	858,000	858,000	32,980
20-5071-36100	INTEREST EARNINGS	5,856	50	500	200	200	150
Total EAGLEWOOD OPERATING REVENUE:		<u>732,590</u>	<u>825,070</u>	<u>825,520</u>	<u>858,200</u>	<u>858,200</u>	<u>33,130</u>
EAGLEWOOD OPERATING EXPENSE							
20-5074-47010	DEVELOPER REIMBURSEMENT	690,055	783,770	783,770	815,200	815,200	31,430
Total EAGLEWOOD OPERATING EXPENSE:		<u>690,055</u>	<u>783,770</u>	<u>783,770</u>	<u>815,200</u>	<u>815,200</u>	<u>31,430</u>
EAGLEWOOD NON OPERATING							
20-5078-49110	TRANSFER TO GEN FUND	36,337	41,250	41,250	43,000	43,000	1,750
20-5078-49990	FUND BALANCE - CONTRIBUTION TO	0	50	0	0	0	-50
Total EAGLEWOOD NON OPERATING:		<u>36,337</u>	<u>41,300</u>	<u>41,250</u>	<u>43,000</u>	<u>43,000</u>	<u>1,700</u>
#20 REDEVELOPMENT - EAGLEWOOD Revenue Total:		<u>732,590</u>	<u>825,070</u>	<u>825,520</u>	<u>858,200</u>	<u>858,200</u>	<u>33,130</u>
#20 REDEVELOPMENT - EAGLEWOOD Expenditure Total:		<u>726,392</u>	<u>825,070</u>	<u>825,020</u>	<u>858,200</u>	<u>858,200</u>	<u>33,130</u>
Total #20 REDEVELOPMENT - EAGLEWOOD:		<u>6,198</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#21 REDEVELOPMENT - REDWOOD RD							
REDWOOD RD OPERATING REVENUE							
21-5071-31107	RDA INCREMENT - REDWOOD	1,385,111	1,464,600	1,464,600	1,525,000	1,525,000	60,400
21-5071-36100	INTEREST EARNINGS	265,190	100,000	150,000	150,000	150,000	50,000
Total REDWOOD RD OPERATING REVENUE:		<u>1,650,301</u>	<u>1,564,600</u>	<u>1,614,600</u>	<u>1,675,000</u>	<u>1,675,000</u>	<u>110,400</u>
REDWOOD NON OPERATING REVENUE							
21-5072-37990	FUND BALANCE - USE OF	0	3,491,700	1,500,000	0	0	-3,491,700
Total REDWOOD NON OPERATING REVENUE:		<u>0</u>	<u>3,491,700</u>	<u>1,500,000</u>	<u>0</u>	<u>0</u>	<u>-3,491,700</u>
REDWOOD OPERATING EXPENSE							
21-5074-42202	GROUNDS	0	50,000	0	50,000	50,000	0
21-5074-45604	SIGNAGE	0	327,540	0	243,250	243,250	-84,290
21-5074-45610	TREES	0	150,000	0	150,000	150,000	0
21-5074-47010	DEVELOPER REIMBURSEMENT	44,980	225,000	50,000	225,000	225,000	0
Total REDWOOD OPERATING EXPENSE:		<u>44,980</u>	<u>752,540</u>	<u>50,000</u>	<u>668,250</u>	<u>668,250</u>	<u>-84,290</u>
REDWOOD NON OPERATING							
21-5078-47011	PRINCIPAL	295,000	305,000	305,000	315,000	315,000	10,000
21-5078-47012	INTEREST	78,750	69,900	69,900	60,750	60,750	-9,150
21-5078-47013	FEES	698	2,500	2,500	2,500	2,500	0
21-5078-49110	TRANSFER TO GEN FUND	69,256	73,200	73,200	76,200	76,200	3,000
21-5078-49127	TRANSFER TO HOUSING FUND	138,511	146,460	146,460	152,300	152,300	5,840
21-5078-49132	TRANSFER TO DEBT SERVICE	460,000	400,000	400,000	400,000	400,000	0
21-5078-51611	FOXBORO PARK PROJECT	46,358	3,306,700	1,500,000	0	0	-3,306,700
Total REDWOOD NON OPERATING:		<u>1,088,572</u>	<u>4,303,760</u>	<u>2,497,060</u>	<u>1,006,750</u>	<u>1,006,750</u>	<u>-3,297,010</u>
#21 REDEVELOPMENT - REDWOOD RD Revenue Total:		<u>1,650,301</u>	<u>5,056,300</u>	<u>3,114,600</u>	<u>1,675,000</u>	<u>1,675,000</u>	<u>-3,381,300</u>
#21 REDEVELOPMENT - REDWOOD RD Expenditure Total:		<u>1,133,552</u>	<u>5,056,300</u>	<u>2,547,060</u>	<u>1,675,000</u>	<u>1,675,000</u>	<u>-3,381,300</u>
Total #21 REDEVELOPMENT - REDWOOD RD:		<u>516,749</u>	<u>0</u>	<u>567,540</u>	<u>0</u>	<u>0</u>	<u>0</u>

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#22 REDEVELOPMENT - HWY 89							
HWY 89 OPERATING REVENUE							
22-5071-31108	RDA INCREMENT-HWY 89	578,762	565,580	565,580	590,000	590,000	24,420
22-5071-36100	INTEREST EARNINGS	7,518	1,000	5,000	1,000	1,000	0
Total HWY 89 OPERATING REVENUE:		586,280	566,580	570,580	591,000	591,000	24,420
HWY 89 NON OPERATING REVENUE							
22-5072-37990	FUND BALANCE - USE OF	0	52,450	0	0	0	-52,450
Total HWY 89 NON OPERATING REVENUE:		0	52,450	0	0	0	-52,450
HWY 89 OPERATING EXPENSE							
22-5074-45604	SIGNAGE	0	110,000	0	0	0	-110,000
22-5074-47010	DEVELOPER REIMBURSEMENT	434,072	424,190	424,190	442,000	162,000	-262,190
Total HWY 89 OPERATING EXPENSE:		434,072	534,190	424,190	442,000	162,000	-372,190
HWY 89 NON OPERATING							
22-5078-49110	TRANSFER TO GEN FUND	28,938	28,280	28,280	29,500	29,500	1,220
22-5078-49127	TRANSFER TO HOUSING FUND	57,876	56,560	56,560	59,000	59,000	2,440
22-5078-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	0	340,500	340,500
Total HWY 89 NON OPERATING:		86,814	84,840	84,840	88,500	429,000	344,160
#22 REDEVELOPMENT - HWY 89 Revenue Total:		586,280	619,030	570,580	591,000	591,000	-28,030
#22 REDEVELOPMENT - HWY 89 Expenditure Total:		520,886	619,030	509,030	530,500	591,000	-28,030
Total #22 REDEVELOPMENT - HWY 89:		65,394	0	61,550	60,500	0	0

Reduced to reflect project area Cap met.

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#25 REDEVELOPMENT AGENCY FUND							
RDA OPERATING REVENUE							
25-5071-36100	INTEREST EARNINGS	40,006	20,000	40,000	25,000	25,000	5,000
Total RDA OPERATING REVENUE:		40,006	20,000	40,000	25,000	25,000	5,000
RDA NON OPERATING							
25-5078-42000	GENERAL & CONTRACTED SERVICES	500	0	0	0	0	0
25-5078-49990	FUND BALANCE - CONTRIBUTION TO	0	20,000	40,000	0	25,000	5,000
Total RDA NON OPERATING:		500	20,000	40,000	0	25,000	5,000
#25 REDEVELOPMENT AGENCY FUND Revenue Total:		40,006	20,000	40,000	25,000	25,000	5,000
#25 REDEVELOPMENT AGENCY FUND Expenditure Total:		500	20,000	40,000	0	25,000	5,000
Total #25 REDEVELOPMENT AGENCY FUND:		39,506	0	0	25,000	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#27 HOUSING							
HOUSING OPERATING REVENUE							
27-5021-36101	INTEREST EARNINGS RESTRICTED	38,832	18,000	26,000	25,000	25,000	7,000
Total HOUSING OPERATING REVENUE:		38,832	18,000	26,000	25,000	25,000	7,000
HOUSING NON OPERATING REVENUE							
27-5023-37125	TRANSFERS FROM RDA	196,387	203,020	203,020	211,300	211,300	8,280
Total HOUSING NON OPERATING REVENUE:		196,387	203,020	203,020	211,300	211,300	8,280
HOUSING NON OPERATING							
27-5026-49990	FUND BALANCE - CONTRIBUTION TO	0	221,020	229,020	0	236,300	15,280
Total HOUSING NON OPERATING:		0	221,020	229,020	0	236,300	15,280
#27 HOUSING Revenue Total:		235,219	221,020	229,020	236,300	236,300	15,280
#27 HOUSING Expenditure Total:		0	221,020	229,020	0	236,300	15,280
Total #27 HOUSING:		235,219	0	0	236,300	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#28 LOCAL BUILDING AUTHORITY							
LBA OPERATING REVENUE							
28-2803-34600	RENTS AND LEASES OTHER	98,781	0	321	0	0	0
28-2803-36100	INTEREST EARNINGS	11,740	5,000	7,000	5,000	5,000	0
28-2803-37141	TRANSFERS FROM PARK CAPITAL	90,000	100,000	100,000	100,000	100,000	0
28-2803-37990	FUND BALANCE - USE OF	0	20,660	0	0	18,835	-1,825
Total LBA OPERATING REVENUE:		200,521	125,660	107,321	105,000	123,835	-1,825
LBA OPERATING EXPENSE							
28-5075-42100	PROF & TECHNICAL SERVICES	26,391	0	0	0	0	0
28-5075-42300	INSURANCE - RISK MANAGEMENT	1,699	1,700	1,730	0	0	-1,700
28-5075-43000	UTILITIES - RENTAL PROPERTIES	7,537	850	2,500	0	0	-850
Total LBA OPERATING EXPENSE:		35,627	2,550	4,230	0	0	-2,550
LBA NON - OPERATING EXPENSE							
28-5076-47011	PRINCIPAL	105,000	108,000	108,000	113,000	113,000	5,000
28-5076-47012	INTEREST	15,097	12,610	12,610	9,085	9,085	-3,525
28-5076-47013	FEES	1,750	2,500	1,750	1,750	1,750	-750
Total LBA NON - OPERATING EXPENSE:		121,847	123,110	122,360	123,835	123,835	725
#28 LOCAL BUILDING AUTHORITY Revenue Total:		200,521	125,660	107,321	105,000	123,835	-1,825
#28 LOCAL BUILDING AUTHORITY Expenditure Total:		157,475	125,660	126,590	123,835	123,835	-1,825
Total #28 LOCAL BUILDING AUTHORITY:		43,046	0	-19,269	-18,835	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#32 DEBT SERVICE FUND (RAP TX)							
DEBT SERVICE TAX REVENUE							
32-5321-31309	RECREATION, ARTS, & PARKS TAX	616,372	695,000	650,000	650,000	650,000	-45,000
Total DEBT SERVICE TAX REVENUE:		616,372	695,000	650,000	650,000	650,000	-45,000
DEBT SERVICE NON OPERATING REV							
32-5322-36100	INTEREST EARNINGS	969,675	305,360	600,000	500,000	500,000	194,640
32-5322-37125	TRANSFERS FROM RDA FUND	460,000	400,000	400,000	400,000	400,000	0
32-5322-37990	FUND BALANCE - USE OF	0	17,300,000	17,048,600	0	0	-17,300,000
Total DEBT SERVICE NON OPERATING REV:		1,429,675	18,005,360	18,048,600	900,000	900,000	-17,105,360
DEBT SERVICE NON OPERATING EXP							
32-5328-47011	PRINCIPAL	633,000	653,000	653,000	668,000	668,000	15,000
32-5328-47012	INTEREST	759,507	742,360	742,360	724,230	724,230	-18,130
32-5328-47013	FEES	3,100	5,000	3,240	3,100	3,100	-1,900
32-5328-49141	TRANSFERS TO PARK CAPITAL	1,003,759	17,300,000	17,300,000	0	0	-17,300,000
32-5328-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	0	154,670	154,670
Total DEBT SERVICE NON OPERATING EXP:		2,399,365	18,700,360	18,698,600	1,395,330	1,550,000	-17,150,360
#32 DEBT SERVICE FUND (RAP TX) Revenue Total:		2,046,047	18,700,360	18,698,600	1,550,000	1,550,000	-17,150,360
#32 DEBT SERVICE FUND (RAP TX) Expenditure Total:		2,399,365	18,700,360	18,698,600	1,395,330	1,550,000	-17,150,360
Total #32 DEBT SERVICE FUND (RAP TX):		-353,318	0	0	154,670	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#40 CAPITAL IMPROVEMENT FUND							
CAPITAL FUND NON OPERATING REV							
40-3042-36100	INTEREST EARNINGS	452,222	225,000	300,000	250,000	250,000	25,000
40-3042-37143	TRANSFERS FROM PUBLIC SAFETY	11,025	109,000	109,000	0	0	-109,000
40-3042-37990	FUND BALANCE - USE OF	0	2,221,500	0	0	485,000	-1,736,500
Total CAPITAL FUND NON OPERATING REV:		<u>463,247</u>	<u>2,555,500</u>	<u>409,000</u>	<u>250,000</u>	<u>735,000</u>	<u>-1,820,500</u>
CAPITAL FUND PROJECTS							
40-3046-57979	NEW CITY HALL - FURN/FIX/REMOD	0	100,000	100,000	30,000	30,000	-70,000
40-3046-57992	PW BUILDING IMPROVEMENTS	0	0	0	130,000	0	0
Total CAPITAL FUND PROJECTS:		<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>160,000</u>	<u>30,000</u>	<u>-70,000</u>
CAPITAL FUND NON OPERATING EXP							
40-3048-49141	TRANSFER TO PARKS	275,928	1,750,500	1,750,500	0	0	-1,750,500
40-3048-49144	TRANSFERS TO ROAD CAPITAL	0	705,000	705,000	705,000	705,000	0
Total CAPITAL FUND NON OPERATING EXP:		<u>275,928</u>	<u>2,455,500</u>	<u>2,455,500</u>	<u>705,000</u>	<u>705,000</u>	<u>-1,750,500</u>
#40 CAPITAL IMPROVEMENT FUND Revenue Total:		<u>463,247</u>	<u>2,555,500</u>	<u>409,000</u>	<u>250,000</u>	<u>735,000</u>	<u>-1,820,500</u>
#40 CAPITAL IMPROVEMENT FUND Expenditure Total:		<u>275,928</u>	<u>2,555,500</u>	<u>2,555,500</u>	<u>865,000</u>	<u>735,000</u>	<u>-1,820,500</u>
Total #40 CAPITAL IMPROVEMENT FUND:		<u>187,319</u>	<u>0</u>	<u>-2,146,500</u>	<u>-615,000</u>	<u>0</u>	<u>0</u>

Need to discuss continued ability to make this transfer during strategic planning session.

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#41 PARK DEVELOPMENT FEES FUND							
PARKS CAPITAL REVENUE							
41-5301-33201	OPERATING GRANTS - STATE	26,745	1,021,225	549,020	0	0	-1,021,225
41-5301-34701	IMPACT PARK	22,000	551,000	62,000	180,000	180,000	-371,000
41-5301-36100	INTEREST EARNINGS	47,778	46,000	46,000	46,000	46,000	0
41-5301-36101	INTEREST EARNINGS RESTRICTED	-1,031	1,500	0	1,500	1,500	0
41-5301-36700	CONTRIBUTIONS	0	123,250	123,250	0	0	-123,250
Total PARKS CAPITAL REVENUE:		95,492	1,742,975	780,270	227,500	227,500	-1,515,475
PARKS CAPITAL REV NONOPERATING							
41-5302-37110	TRANSFER FROM GENERAL FUND	0	1,500,000	1,500,000	0	0	-1,500,000
41-5302-37132	TRANSFER FROM DEBT SERVICE-RAP	1,003,759	17,300,000	17,300,000	0	0	-17,300,000
41-5302-37140	TRANSFERS FROM CAPITAL PROJECT	275,928	1,750,500	1,750,500	0	0	-1,750,500
41-5302-37990	FUND BALANCE - USE OF	0	614,925	0	0	167,500	-447,425
Total PARKS CAPITAL REV NONOPERATING:		1,279,687	21,165,425	20,550,500	0	167,500	-20,997,925
PARKS CAP EXP NON OPERATING							
41-5318-49128	TRANSFERS TO LBA	90,000	100,000	100,000	100,000	100,000	0
Total PARKS CAP EXP NON OPERATING:		90,000	100,000	100,000	100,000	100,000	0
PARKS CAPITAL TRAILS							
41-5336-52317	TOWN CTR I-15 TRAIL	4,889	622,110	0	0	0	-622,110
41-5336-52422	REDWOOD RD TRAIL CONNECTIONS	0	283,300	283,300	0	0	-283,300
41-5336-52423	CENTER ST SOUTH SIDEWALK	0	576,000	576,000	0	0	-576,000
41-5336-57978	TRAILS DEVELOPMENT	0	0	0	0	45,000	45,000
41-5336-57980	FOXBORO PARK TRAIL	117,798	0	0	0	0	0
41-5336-57990	LEGACY PARK TRAIL	158,130	250,500	0	0	0	-250,500
Total PARKS CAPITAL TRAILS:		280,817	1,731,910	859,300	0	45,000	-1,686,910
PARKS CAPITAL PARK AREAS							
41-5356-51619	HATCH PARK	918,086	20,000,000	20,000,000	0	0	-20,000,000
41-5356-51620	EAGLEWOOD COVE DETENTION BASIN	48,000	52,000	0	0	0	-52,000
41-5356-51800	ANNUAL REPAIR & REPLACE -TBD	131,571	650,000	200,000	250,000	250,000	-400,000
41-5356-52229	DOG PARK	7,219	239,280	239,280	0	0	-239,280
41-5356-52330	CONCRETE BOAT RAMP	36,539	135,210	177,000	0	0	-135,210
Total PARKS CAPITAL PARK AREAS:		1,141,415	21,076,490	20,616,280	250,000	250,000	-20,826,490
#41 PARK DEVELOPMENT FEES FUND Revenue Total:		1,375,179	22,908,400	21,330,770	227,500	395,000	-22,513,400
#41 PARK DEVELOPMENT FEES FUND Expenditure Total:		1,512,232	22,908,400	21,575,580	350,000	395,000	-22,513,400
Total #41 PARK DEVELOPMENT FEES FUND:		-137,053	0	-244,810	-122,500	0	0

Updated for
Trails and
Active
Transportation
Committee
requests

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#43 POLICE FACILITIES FUND							
PUBLIC SAFETY NON OPERATING RE							
43-2002-34701	IMPACT POLICE	3,502	106,500	11,000	3,350	3,350	-103,150
43-2002-36100	INTEREST EARNINGS	0	2,500	0	0	0	-2,500
43-2002-36101	INTEREST EARNINGS RESTRICTED	7,797	2,500	4,000	1,000	1,000	-1,500
Total PUBLIC SAFETY NON OPERATING RE:		11,299	111,500	15,000	4,350	4,350	-107,150
PUBLIC SAFETY NON OPERATING EX							
43-2008-49140	TRANSFERS TO CAPITAL PROJECT	11,025	109,000	109,000	0	0	-109,000
43-2008-49990	FUND BALANCE - CONTRIBUTION TO	0	2,500	0	0	4,350	1,850
Total PUBLIC SAFETY NON OPERATING EX:		11,025	111,500	109,000	0	4,350	-107,150
#43 POLICE FACILITIES FUND Revenue Total:		11,299	111,500	15,000	4,350	4,350	-107,150
#43 POLICE FACILITIES FUND Expenditure Total:		11,025	111,500	109,000	0	4,350	-107,150
Total #43 POLICE FACILITIES FUND:		274	0	-94,000	4,350	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#44 ROADWAY DEVELOPMENT FUND							
ROAD CAPITAL NON OPERATING REV							
44-3502-33201	CAPITAL GRANTS - STATE	69,292	2,813,900	36,560	3,536,700	3,536,700	722,800
44-3502-33203	TRANSPORTATION FUEL TAX	618,216	702,000	702,000	750,000	750,000	48,000
44-3502-33205	STATE C ROAD	930,137	940,000	960,000	1,040,000	1,040,000	100,000
44-3502-33301	CAPITAL GRANTS - LOCAL GVRNMT	0	265,000	265,000	750,000	750,000	485,000
44-3502-34050	REIMBURSEMENTS	41,486	0	52,000	0	0	0
44-3502-34701	IMPACT ROAD	28,279	429,590	50,000	375,000	375,000	-54,590
44-3502-36100	INTEREST EARNINGS	220,429	108,000	125,000	108,000	108,000	0
44-3502-36101	INTEREST EARNINGS RESTRICTED	197,202	98,000	125,000	98,000	98,000	0
44-3502-37110	TRANSFERS FROM GENERAL FUND	705,000	0	0	0	0	0
44-3502-37140	TRANSFERS FROM CAPITAL PROJECT	0	705,000	705,000	705,000	705,000	0
44-3502-37990	FUND BALANCE - USE OF	0	5,262,100	0	0	2,464,500	-2,797,600
Total ROAD CAPITAL NON OPERATING REV:		2,810,042	11,323,590	3,020,560	7,362,700	9,827,200	-1,496,390
ROAD CAPITAL OPERATING EXPENSE							
44-3504-49110	TRANSFERS TO GENERAL FUND	194,832	195,580	195,580	297,200	297,200	101,620
Total ROAD CAPITAL OPERATING EXPENSE:		194,832	195,580	195,580	297,200	297,200	101,620
ROAD REPAIR AND REPLACEMENT							
44-3505-51301	ANNUAL SEAL COAT C ROAD	436,948	700,000	700,000	720,000	720,000	20,000
44-3505-51901	MAIN ST (I-15 TO 1000 N)	20,809	367,920	367,920	6,590,000	6,590,000	6,222,080
44-3505-52114	75 E,125 E & 175 E RECONSTRUCT	108,327	0	0	0	0	0
44-3505-52115	LACEY WAY (MARIA, GARY,NANCY)	323,961	0	9,750	0	0	0
44-3505-52116	EAGLEWOOD DR(ORCH- EAGLERIDGE)	413,294	0	0	0	0	0
44-3505-52124	RECONSTRUCT US 89 TO CTR	75,220	0	0	0	0	0
44-3505-52144	400 WEST STR RECONSTRUCTION	1,210	0	0	0	0	0
44-3505-52245	475 N & CLOVERDALE	239,897	0	0	0	0	0
44-3505-52253	MTNVIEW/SKYVIEW/WILDFLOWER/SEG	228,671	0	0	0	0	0
44-3505-52302	PRKWY DR/CANYON LN/EGLPASS/RID	243,579	50,780	50,780	0	0	-50,780
44-3505-52303	SIDER DR/175 N/550 E/575 E	316,621	11,710	11,710	0	0	-11,710
44-3505-52315	400 WEST - CTR TO 500 N	23,683	1,525,100	1,580,000	0	0	-1,525,100
44-3505-52322	WDCRST, TNGL, SUNFLWR RD	22,779	0	16,000	0	0	0
44-3505-52323	4000 SOUTH	5,291	100,000	100,000	0	0	-100,000
44-3505-52325	DORTHEA & BERNICE RECONSTR	33,021	226,980	230,000	0	0	-226,980
44-3505-52347	ELM AVE RECONSTRUCTION	3,129	0	0	0	0	0
44-3505-52424	MAIN ST WIDEN (PACIFIC-1000 N)	0	275,000	275,000	0	250,000	-25,000
44-3505-52425	CYNTHIA WAY	0	285,000	285,000	0	0	-285,000
44-3505-52529	GARY WAY WATERLINE REPLACE	0	0	0	65,000	65,000	65,000
44-3505-52530	OAKWOOD AND OAKVIEW COURT	0	0	0	550,000	550,000	550,000
44-3505-52531	CUTLER,DURHAM,STONEHENGE,LONG	0	0	0	580,000	580,000	580,000
44-3505-52532	SCENIC HILLS OVERLAY	0	0	0	300,000	300,000	300,000
44-3505-52533	WOOD HILL & SCENIC HILL CIRCLE	0	0	0	400,000	400,000	400,000
Total ROAD REPAIR AND REPLACEMENT:		2,496,439	3,542,490	3,626,160	9,205,000	9,455,000	5,912,510
ROAD CAPITAL PROJECTS							
44-3506-51727	1100 NO RR CROSS WIDEN (60-80)	32,104	289,850	289,850	0	0	-289,850
44-3506-51803	1100 NORTH BRIDGE	35,613	4,430,820	0	0	0	-4,430,820
44-3506-51822	TREE PLANTING CTR ST PH 1	0	75,000	0	75,000	75,000	0
44-3506-52005	REDWOOD RD SIDEWALK- WEST CON	41,436	72,890	72,890	0	0	-72,890
44-3506-52324	SIGNAL 400 W & 1100 N	22,711	646,380	646,380	0	0	-646,380
44-3506-52407	ELK HOLLOW RD REBUILD	0	430,580	430,580	0	0	-430,580
44-3506-52415	150 N WATERLINE REPLACEMENT	0	110,000	110,000	0	0	-110,000

Updated to
add Pacific
to Overland
portion to
FY 2026

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
44-3506-52416	850 N, 900 N, & MADSEN LN	0	250,000	250,000	0	0	-250,000
44-3506-52418	COVENTRY,FREEDOM DR,FREEDOM CI	0	250,000	250,000	0	0	-250,000
44-3506-52420	WINDSOR DR,WINDSOR CT,ASCOT DR	0	200,000	200,000	0	0	-200,000
44-3506-52421	NANCY WAY	0	155,000	155,000	0	0	-155,000
44-3506-52504	CENTER ST SIDEWALK ORCHARD-350	0	675,000	675,000	0	0	-675,000
Total ROAD CAPITAL PROJECTS:		131,863	7,585,520	3,079,700	75,000	75,000	-7,510,520
#44 ROADWAY DEVELOPMENT FUND Revenue Total:		2,810,042	11,323,590	3,020,560	7,362,700	9,827,200	-1,496,390
#44 ROADWAY DEVELOPMENT FUND Expenditure Total:		2,823,133	11,323,590	6,901,440	9,577,200	9,827,200	-1,496,390
Total #44 ROADWAY DEVELOPMENT FUND:		-13,091	0	-3,880,880	-2,214,500	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
WATER FUND							
IRRIGATION CHARGES FOR SERVICE							
51-3121-34405	METERED PRODUCTS	458,872	400,000	465,000	535,000	535,000	135,000
51-3121-34407	METERED PRODUCTS - CITY METERS	31,546	30,000	32,000	32,000	32,000	2,000
51-3121-36000	MISCELLANEOUS	7,511	0	0	0	0	0
Total IRRIGATION CHARGES FOR SERVICE:		497,929	430,000	497,000	567,000	567,000	137,000
IRRIGATION OPERATING EXPENSE							
51-3124-40120	DEPRECIATION	103,276	0	0	0	0	0
51-3124-40570	COST OF SALES	180,768	185,000	185,000	185,000	185,000	0
51-3124-41101	WAGE REGULAR EMPLOYEES	118,215	121,800	121,800	160,000	160,000	38,200
51-3124-41103	OVERTIME	10,696	8,000	8,000	8,000	8,000	0
51-3124-41105	PENSION EXPENSE	2,391	0	0	0	0	0
51-3124-41200	EMPLOYEE BENEFITS	80,469	73,100	73,100	116,000	116,000	42,900
51-3124-42100	PROF & TECHNICAL SERVICES	3,641	10,000	4,000	10,000	10,000	0
51-3124-42110	BANK CHARGES	4,599	7,500	5,000	7,500	7,500	0
51-3124-43300	ELECTRICITY	661	5,000	800	5,000	5,000	0
51-3124-43400	TELECOMMUNICATION	1,228	1,500	1,500	1,500	1,500	0
51-3124-45100	OFFICE SUPPLIES	2,541	3,000	2,500	3,000	3,000	0
51-3124-45200	OPERATING SUPPLIES	17	3,000	1,000	3,000	3,000	0
51-3124-45211	INDIRECT COST ALLOCATION	17,200	25,600	25,600	25,300	25,300	-300
51-3124-45600	REPAIR AND MAINTENANCE	600	7,000	500	7,000	7,000	0
51-3124-45603	MACH & EQUIP - METER REPLACE	14,043	90,000	90,000	90,000	90,000	0
Total IRRIGATION OPERATING EXPENSE:		540,344	540,500	518,800	621,300	621,300	80,800
WATER CHARGES FOR SERVICE							
51-3901-34405	METERED PRODUCTS	4,349,126	4,350,000	4,400,000	5,070,000	5,070,000	720,000
51-3901-34407	METERED PRODUCTS - CITY METERS	201,127	230,000	230,000	248,400	248,400	18,400
51-3901-36000	MISCELLANEOUS	16,486	15,000	15,000	15,000	15,000	0
Total WATER CHARGES FOR SERVICE:		4,566,739	4,595,000	4,645,000	5,333,400	5,333,400	738,400
WATER NON OPERATING REVENUE							
51-3902-33101	CAPITAL GRANTS - FEDERAL 86.56	0	1,463,985	1,463,985	0	0	-1,463,985
51-3902-34701	IMPACT WATER	114,738	765,000	200,000	0	0	-765,000
51-3902-36000	MISCELLANEOUS	115,386	14,000	5,000	14,000	14,000	0
51-3902-36100	INTEREST EARNINGS	103,868	43,750	110,000	70,000	70,000	26,250
51-3902-36101	INTEREST EARNINGS RESTRICTED	37,209	24,000	21,000	24,000	24,000	0
51-3902-37300	GAIN ON DISPOSAL OF CAP ASSET	0	10,000	10,000	22,400	9,400	-600
51-3902-37990	FUND BALANCE - USE OF	0	2,520,737	0	0	0	-2,520,737
Total WATER NON OPERATING REVENUE:		371,202	4,841,472	1,809,985	130,400	117,400	-4,724,072
WATER OPERATING EXPENSE							
51-3904-40120	DEPRECIATION	979,347	0	0	0	0	0
51-3904-40570	COST OF SALES	780,760	881,920	885,000	910,000	910,000	28,080
51-3904-41101	WAGE REGULAR EMPLOYEES	711,925	757,500	757,500	725,000	725,000	-32,500
51-3904-41102	TEMPORARY EMPLOYEES	0	25,000	25,000	25,000	25,000	0
51-3904-41103	OVERTIME	44,168	35,000	35,000	40,000	40,000	5,000
51-3904-41105	PENSION EXPENSE	-39,970	0	0	0	0	0
51-3904-41200	EMPLOYEE BENEFITS	456,741	405,000	405,000	420,000	420,000	15,000
51-3904-41201	EMPLOYEE ALLOWANCES	6,231	6,000	6,000	6,000	6,000	0
51-3904-41202	EMPLOYEE ALLOWANCES - UNIFORM	11,443	9,000	9,000	9,000	9,000	0
51-3904-42100	PROF & TECHNICAL SERVICES	102,494	155,222	155,000	120,000	120,000	-35,222

Moved to
Fund 52

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
51-3904-42110	BANK CHARGES	57,484	65,000	60,000	60,000	60,000	-5,000
51-3904-42120	RENTAL OF EQUIPMENT & VEHICLES	27,768	30,000	30,000	30,000	30,000	0
51-3904-42202	GROUNDS CARE	63,823	80,000	40,000	80,000	80,000	0
51-3904-42300	INSURANCE - RISK MANAGEMENT	42,307	50,000	58,000	50,000	50,000	0
51-3904-42900	TRAVEL, EDUCATION AND TRAINING	15,639	14,000	14,000	16,000	16,000	2,000
51-3904-43200	NATURAL GAS	5,149	5,000	5,000	5,500	5,500	500
51-3904-43300	ELECTRICITY	424,602	390,000	430,000	500,000	500,000	110,000
51-3904-43400	TELECOMMUNICATION	19,367	15,000	20,000	16,000	16,000	1,000
51-3904-45000	SUPPLIES AND MATERIALS	-63,126	120,000	120,000	120,000	120,000	0
51-3904-45023	CHEMICALS AND TESTING	95,544	80,000	80,000	70,000	70,000	-10,000
51-3904-45100	OFFICE SUPPLIES	33,742	35,000	35,000	35,000	35,000	0
51-3904-45200	OPERATING SUPPLIES/TOOLS	18,057	25,000	20,000	25,000	25,000	0
51-3904-45211	INDIRECT COST ALLOCATION	421,700	473,900	473,900	525,210	525,210	51,310
51-3904-45400	BOOKS, PUBLICATIONS AND SUBSCR	7,167	6,500	10,900	10,000	10,000	3,500
51-3904-45603	MACH & EQUIP - METERS REPLACE	-32,058	250,000	250,000	250,000	250,000	0
51-3904-49011	FLEET FUEL CHARGES	14,705	20,000	15,000	20,000	20,000	0
51-3904-49012	FLEET REPAIR & MAINTENANCE	23,000	12,600	12,600	23,700	23,500	10,900
51-3904-49013	FLEET PARTS AND SUPPLIES	13,911	25,000	25,000	25,000	25,000	0
Total WATER OPERATING EXPENSE:		4,241,918	3,971,642	3,976,900	4,116,410	4,116,210	144,568

Estimated savings from fluoride discontinuation

WATER OPS REPAIR & REPLACE PRJ

51-3905-42100	PROF & TECHNICAL SERVICES	10,369	13,000	13,000	13,000	13,000	0
51-3905-51722	EQUALIZATION 350 E AND MORTON	1,681	0	0	0	0	0
51-3905-51815	5200 PUMP BLSDG #1 RETROFIT	0	80,000	80,000	0	0	-80,000
51-3905-51816	PRV VAULT & VALVE REPLACEMENT	411,169	278,290	278,290	0	0	-278,290
51-3905-52114	75 E 125 E & 175 E REPLACEMENT	2,602	134,900	134,900	0	0	-134,900
51-3905-52115	LACEY WAY WL REPLACEMENT	220	90,110	110,000	0	0	-90,110
51-3905-52118	PRV VAULT & VALVE REPLACE FY22	45,314	0	0	0	0	0
51-3905-52124	MAIN ST WATERLINE US 89 TO CTR	34,817	0	0	0	0	0
51-3905-52245	475 N & CLOVERDALE	157,309	0	0	0	0	0
51-3905-52253	MTNVIEW/SKYVIEW/WILDFLOWER/SEG	426,667	0	5,500	0	0	0
51-3905-52315	400 W (500 N to 1100 N)	0	250,000	250,000	0	0	-250,000
51-3905-52438	GARY WAY EMERG REPAIRS	48,838	135,000	135,000	0	0	-135,000
51-3905-56105	CNTR ST WATERLINE UPPERCROSS	0	157,110	157,110	0	0	-157,110
51-3905-56110	MAJOR REPAIRS MISC	28,561	50,000	50,000	50,000	50,000	0
51-3905-56112	WATER DAMAGE - ROAD REPAIR	3,711	45,000	45,000	45,000	45,000	0
Total WATER OPS REPAIR & REPLACE PRJ:		1,171,258	1,233,410	1,258,800	108,000	108,000	-1,125,410

WATER CAPITAL PROJECTS

51-3906-52138	BIG WEST OIL FLOW CTR, VALVE, MT	97,983	0	0	0	0	0
51-3906-52213	EWGC HOLE 7 & 11, LAKE ENLRGMN	3,449	196,550	196,550	0	0	-196,550
51-3906-52242	WATER SYSTEM GENERATORS	1,490	1,632,490	1,632,490	0	0	-1,632,490
51-3906-52322	WDCRST, TNGL, SUNFLWR WL	3,250	0	0	0	0	0
51-3906-52407	ELK HOLLOW WATERLINE	0	735,000	735,000	0	0	-735,000
51-3906-52415	150 N WATERLINE REPLACEMENT	37,535	130,000	130,000	0	0	-130,000
51-3906-52416	850 N, 900 N, & MADSEN LN	0	375,000	375,000	0	0	-375,000
51-3906-52418	COVENTRY, FREEDOM DR, FREEDOM CI	0	580,000	580,000	0	0	-580,000
Total WATER CAPITAL PROJECTS:		143,706	3,649,040	3,649,040	0	0	-3,649,040

WATER NON OPERATING EXPENSE

51-3908-45603	MACH & EQUIP-METERS NEW	87,200	50,000	50,000	50,000	50,000	0
51-3908-47011	PRINCIPAL	180,910	184,380	184,380	0	0	-184,380
51-3908-47012	INTEREST	29,321	28,000	28,000	0	0	-28,000

Moved to Fund 52

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget	Variable message board and hydraulic broom. FY 2026 proposed Capital Contribution.
51-3908-47013	FEES	0	2,500	2,500	0	0	-2,500	
51-3908-48500	MACHINERY & EQUIPMENT CAPITAL	289,542	145,000	144,635	173,000	173,000	28,000	
51-3908-48502	VEHICLES	0	62,000	69,375	140,000	70,000	8,000	
51-3908-49152	TRANSFERS TO PI	0	0	0	771,610	771,610	771,610	
51-3908-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	0	107,680	107,680	
51-3908-50000	CLOSE DEBT	-180,910	0	0	0	0	0	
Total WATER NON OPERATING EXPENSE:		406,063	471,880	478,890	1,134,610	1,172,290	700,410	
WATER FUND Revenue Total:		5,435,870	9,866,472	6,951,985	6,030,800	6,017,800	-3,848,672	
WATER FUND Expenditure Total:		6,503,288	9,866,472	9,882,430	5,980,320	6,017,800	-3,848,672	
Total WATER FUND:		-1,067,418	0	-2,930,445	50,480	0	0	

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#52 WATER CAPITAL FUND							
WATER CAPITAL REV NON OPERATIN							
52-3122-34701	IMPACT PRESSURIZED IRRIGATION	0	0	0	300,000	300,000	300,000
52-3122-37151	TRANSFERS FROM WATER	0	0	0	771,610	771,610	771,610
Total WATER CAPITAL REV NON OPERATIN:		0	0	0	1,071,610	1,071,610	1,071,610
WATER CAP EXP OPERATING							
52-3124-42100	PROF & TECHNICAL SERVICES	0	0	0	100,000	100,000	100,000
Total WATER CAP EXP OPERATING:		0	0	0	100,000	100,000	100,000
WATER CAPITAL PROJECTS							
52-3126-51816	PRV VAULT & VALVE REPLACEMENT	0	0	0	250,000	250,000	250,000
52-3126-52424	PACIFIC & OVERLAND WATERLINE	0	0	0	350,000	350,000	350,000
52-3126-52529	GARY WAY WATERLINE REPLACE	0	0	0	160,000	160,000	160,000
Total WATER CAPITAL PROJECTS:		0	0	0	760,000	760,000	760,000
WATER CAP EXP NON OPERATING							
52-3128-47011	PRINCIPAL	0	0	0	183,510	183,510	183,510
52-3128-47012	INTEREST	0	0	0	25,600	25,600	25,600
52-3128-47013	FEES	0	0	0	2,500	2,500	2,500
Total WATER CAP EXP NON OPERATING:		0	0	0	211,610	211,610	211,610
#52 WATER CAPITAL FUND Revenue Total:		0	0	0	1,071,610	1,071,610	1,071,610
#52 WATER CAPITAL FUND Expenditure Total:		0	0	0	1,071,610	1,071,610	1,071,610
Total #52 WATER CAPITAL FUND:		0	0	0	0	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#53 STORM WATER UTILITY FUND							
STORM CHARGES FOR SERVICES							
53-3111-34200	FEES	1,139,604	1,275,000	1,275,000	1,380,000	1,380,000	105,000
Total STORM CHARGES FOR SERVICES:		1,139,604	1,275,000	1,275,000	1,380,000	1,380,000	105,000
STORM NON OPERATING REVENUE							
53-3112-34701	IMPACT STORM WATER	28,909	200,000	80,000	200,000	200,000	0
53-3112-36100	INTEREST EARNINGS	53,451	24,750	51,000	28,000	28,000	3,250
53-3112-36101	INTEREST EARNINGS RESTRICTED	11,055	5,000	8,000	5,000	5,000	0
53-3112-37200	PROCEEDS FROM BORROWING	372,360	0	0	0	0	0
53-3112-37300	GAIN ON DISPOSAL OF CAP ASSET	0	70,000	72,000	0	0	-70,000
53-3112-37990	FUND BALANCE - USE OF	0	1,172,835	0	0	0	-1,172,835
Total STORM NON OPERATING REVENUE:		465,775	1,472,585	211,000	233,000	233,000	-1,239,585
STORM OPERATING EXPENSE							
53-3114-40120	DEPRECIATION	258,605	0	0	0	0	0
53-3114-41101	WAGE REGULAR EMPLOYEES	259,079	279,000	279,000	375,000	375,000	96,000
53-3114-41103	OVERTIME	6,410	10,000	10,000	10,000	10,000	0
53-3114-41105	PENSION EXPENSE	4,094	0	0	0	0	0
53-3114-41200	EMPLOYEE BENEFITS	141,543	131,000	131,000	225,000	225,000	94,000
53-3114-41201	EMPLOYEE ALLOWANCES	1,600	2,500	2,500	2,500	2,500	0
53-3114-41205	TUITION REIMBURSEMENT	0	2,000	2,000	0	0	-2,000
53-3114-42100	PROF & TECHNICAL SERVICES	18,793	25,000	25,000	25,000	25,000	0
53-3114-42110	BANK CHARGES	16,095	11,000	12,350	11,000	11,000	0
53-3114-42120	RENTAL OF EQUIPMENT & VEHICLES	0	4,000	1,500	4,000	4,000	0
53-3114-42160	CLEANING AND CAMERA INSPECTION	143,541	150,000	150,000	150,000	150,000	0
53-3114-42300	INSURANCE - RISK MANAGEMENT	1,644	2,000	2,200	2,000	2,000	0
53-3114-42900	TRAVEL, EDUCATION AND TRAINING	2,046	4,000	4,000	5,000	5,000	1,000
53-3114-43400	TELECOMMUNICATION	2,868	3,500	2,900	3,500	3,500	0
53-3114-45000	SUPPLIES AND MATERIALS	3,154	10,000	5,000	10,000	10,000	0
53-3114-45100	OFFICE SUPPLIES	8,935	7,500	7,500	7,500	7,500	0
53-3114-45200	OPERATING SUPPLIES	1,438	1,000	500	1,000	1,000	0
53-3114-45211	INDIRECT COST ALLOCATION	75,200	82,250	82,250	87,960	87,960	5,710
53-3114-45400	BOOKS, PUBLICATIONS & SUBSCRIP	7,581	19,500	12,000	12,000	12,000	-7,500
53-3114-45600	REPAIR AND MAINTENANCE	49,505	50,000	30,000	50,000	50,000	0
53-3114-45603	MACHINERY AND EQUIPMENT	1,100	5,000	5,000	5,000	5,000	0
53-3114-49011	FLEET FUEL CHARGES	9,538	15,000	5,000	15,000	15,000	0
53-3114-49012	FLEET REPAIR & MAINTENANCE	14,700	7,600	7,600	17,900	17,800	10,200
53-3114-49013	FLEET PARTS AND SUPPLIES	17,038	15,000	10,000	15,000	15,000	0
Total STORM OPERATING EXPENSE:		1,044,507	836,850	787,300	1,034,360	1,034,260	197,410
STORM CAPITAL PROJECTS							
53-3116-45600	REPAIR AND MAINTENANCE	21,234	40,000	25,726	40,000	40,000	0
53-3116-48502	VEHICLES	0	372,360	372,360	0	0	-372,360
53-3116-52022	DRAINAGE PROJECT @ HOLE #14	3,656	0	0	0	0	0
53-3116-52028	NEW WASH BAY PUBLIC WORKS	-332	0	0	0	0	0
53-3116-52119	CONSTITUTION WAY CANYON IMP 1	0	600,000	600,000	0	0	-600,000
53-3116-52213	EWGC HOLE 7 & 11, LAKE ENLRGMN	8,237	565,000	565,000	0	0	-565,000
53-3116-52253	MTNVIEW/SKYVIEW/WILDFLOWER/SEG	30,000	0	0	0	0	0
53-3116-52418	COVENTRY,FREEDOM DR,FREEDOM CI	0	300,000	300,000	0	0	-300,000
53-3116-52534	EAGLEWOOD STORM DRAIN REPAIRS	0	0	0	250,000	250,000	250,000

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
Total STORM CAPITAL PROJECTS:		62,794	1,877,360	1,863,086	290,000	290,000	-1,587,360
STORM NON OPERATING EXPENSE							
53-3118-47010	PRINCIPAL-DEVELOPER REIMBURSE	51,073	0	0	0	0	0
53-3118-47011	PRINCIPAL	28,090	31,047	28,627	28,500	28,500	-2,547
53-3118-47012	INTEREST	4,553	2,328	4,346	3,980	3,980	1,652
53-3118-47013	FEES	0	0	750	750	750	750
53-3118-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	0	255,510	255,510
53-3118-50000	CLOSE DEBT	293,197	0	0	0	0	0
53-3118-50001	CLOSE ASSET	-38,237	0	0	0	0	0
Total STORM NON OPERATING EXPENSE:		338,676	33,375	33,723	33,230	288,740	255,365
#53 STORM WATER UTILITY FUND Revenue Total:		1,605,379	2,747,585	1,486,000	1,613,000	1,613,000	-1,134,585
#53 STORM WATER UTILITY FUND Expenditure Total:		1,445,977	2,747,585	2,684,109	1,357,590	1,613,000	-1,134,585
Total #53 STORM WATER UTILITY FUND:		159,402	0	-1,198,109	255,410	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#54 SOLID WASTE UTILITY FUND							
SOLID WASTE CHARGES FOR SERV							
54-3101-34403	SERVICES - SANITATION	1,362,197	1,377,000	1,377,000	1,377,000	1,377,000	0
54-3101-34404	SERVICES - RECYCLING	357,638	363,000	363,000	363,000	363,000	0
Total SOLID WASTE CHARGES FOR SERV:		1,719,835	1,740,000	1,740,000	1,740,000	1,740,000	0
SOLID WASTE NON OPERATING REV							
54-3102-36100	INTEREST EARNINGS	20,979	8,000	25,000	20,000	20,000	12,000
54-3102-37990	FUND BALANCE - USE OF	0	0	0	0	18,790	18,790
Total SOLID WASTE NON OPERATING REV:		20,979	8,000	25,000	20,000	38,790	30,790
SOLID WASTE OPERATING EXPENSE							
54-3104-41101	WAGE REGULAR EMPLOYEES	49,758	55,600	54,600	32,300	32,300	-23,300
54-3104-41102	TEMPORARY EMPLOYEES	0	2,500	2,500	2,500	2,500	0
54-3104-41103	OVERTIME	2,034	2,500	2,500	2,500	2,500	0
54-3104-41105	PENSION EXPENSE	7,905	0	0	0	0	0
54-3104-41200	EMPLOYEE BENEFITS	25,819	32,000	32,000	27,000	27,000	-5,000
54-3104-42000	GENERAL & CONTRACTED SERVICES	1,098,347	1,270,000	1,290,000	1,290,000	1,328,000	58,000
54-3104-42100	PROF & TECHNICAL SERVICES	3,876	4,000	4,000	4,000	4,000	0
54-3104-42110	BANK CHARGES	22,993	23,000	23,000	23,000	23,000	0
54-3104-43400	TELECOMMUNICATION	33	0	0	0	0	0
54-3104-45100	OFFICE SUPPLIES	8,335	7,000	7,000	7,000	7,000	0
54-3104-45200	OPERATING - SEASONAL, BULKY	32,802	32,000	25,000	20,000	20,000	-12,000
54-3104-45211	INDIRECT COST ALLOCATION	25,400	30,700	30,700	34,990	34,990	4,290
54-3104-48500	MACHINERY & EQUIPMENT CAPITAL	27,214	40,000	40,000	40,000	40,000	0
Total SOLID WASTE OPERATING EXPENSE:		1,304,515	1,499,300	1,511,300	1,483,290	1,521,290	21,990
RECYCLING OPERATION EXPENSE							
54-3204-40120	DEPRECIATION	1,471	0	0	0	0	0
54-3204-42000	GENERAL & CONTRACTED SERVICES	215,042	221,200	221,200	230,000	230,000	8,800
54-3204-45100	OFFICE SUPPLIES	2,295	2,500	2,500	2,500	2,500	0
54-3204-48500	MACHINERY & EQUIPMENT CAPITAL	15,208	25,000	25,000	25,000	25,000	0
Total RECYCLING OPERATION EXPENSE:		234,016	248,700	248,700	257,500	257,500	8,800
#54 SOLID WASTE UTILITY FUND Revenue Total:		1,740,814	1,748,000	1,765,000	1,760,000	1,778,790	30,790
#54 SOLID WASTE UTILITY FUND Expenditure Total:		1,538,531	1,748,000	1,760,000	1,740,790	1,778,790	30,790
Total #54 SOLID WASTE UTILITY FUND:		202,283	0	5,000	19,210	0	0

Increase to include year-round extra-Saturday pick-up.

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#55 GOLF COURSE FUND							
GOLF COURSE REVENUE							
55-5500-34200	FEES GREEN	1,293,443	1,200,000	1,300,000	1,250,000	1,250,000	50,000
55-5500-34201	FEES DRIVING RANGE	154,590	190,000	190,000	200,000	200,000	10,000
55-5500-34203	PUNCH PASSES	31,647	25,000	34,000	50,000	50,000	25,000
Total GOLF COURSE REVENUE:		1,479,680	1,415,000	1,524,000	1,500,000	1,500,000	85,000
GOLF COURSE RENTAL							
55-5501-34205	FEES - EVENTS	10,470	0	0	0	0	0
55-5501-34402	CONCESSIONS - CATERING	322,793	300,000	300,000	350,000	350,000	50,000
55-5501-34406	PRO SHOP SALES	395,447	400,000	400,000	425,000	425,000	25,000
55-5501-34407	LESSONS	1,480	0	0	0	0	0
55-5501-34408	CONCESSIONS - PRO SHOP	16,191	2,000	6,500	2,000	2,000	0
55-5501-34409	CONCESSIONS - GRILL	288,060	275,000	290,000	300,000	300,000	25,000
55-5501-34600	RENTS AND LEASES EQUIPMENT	22,548	20,000	20,000	20,000	20,000	0
55-5501-34601	RENTS - SIMULATORS	24,723	35,000	35,000	40,000	40,000	5,000
55-5501-34602	RENTS AND LEASES CARTS	621,515	650,000	650,000	650,000	650,000	0
55-5501-34603	RENTS AND LEASES BANQUET	221,266	200,000	200,000	175,000	175,000	-25,000
55-5501-34604	RENTS & LEASES CLUBHOUSE COMME	14,700	20,000	20,000	20,000	20,000	0
55-5501-34605	RENTS & LEASES MOBILE TOWERS	60,882	40,000	40,000	60,000	60,000	20,000
55-5501-34607	RENTS & LEASES WINTER SLEDDING	0	30,000	15,000	30,000	30,000	0
55-5501-36000	MISCELLANEOUS	8,496	135,000	10,000	0	0	-135,000
Total GOLF COURSE RENTAL:		2,008,571	2,107,000	1,986,500	2,072,000	2,072,000	-35,000
GOLF COURSE NON OPERATING							
55-5502-36100	INTEREST EARNINGS	5,241	5,000	8,500	5,000	5,000	0
55-5502-36101	INTEREST EARNINGS RESTRICTED	-109,648	-31,570	-82,000	-31,570	-31,570	0
55-5502-37200	PROCEEDS FROM BORROWING	276,952	200,000	0	0	0	-200,000
55-5502-37990	FUND BALANCE - USE OF	0	278,670	0	0	10,870	-267,800
Total GOLF COURSE NON OPERATING:		172,546	452,100	-73,500	-26,570	-15,700	-467,800
GOLF COURSE CLUBHOUSE OPERATIN							
55-5584-40120	DEPRECIATION	258,024	0	0	0	0	0
55-5584-40570	COST OF SALES	205,660	250,000	270,000	275,000	275,000	25,000
55-5584-41101	WAGE REGULAR EMPLOYEES	311,145	320,000	320,000	393,500	393,500	73,500
55-5584-41102	TEMPORARY EMPLOYEES	168,515	135,000	135,000	150,000	150,000	15,000
55-5584-41103	OVERTIME	270	1,000	1,000	1,000	1,000	0
55-5584-41105	PENSION EXPENSE	23,177	0	0	0	0	0
55-5584-41200	EMPLOYEE BENEFITS	190,454	172,000	172,000	206,050	206,050	34,050
55-5584-41201	EMPLOYEE ALLOWANCES	13,162	11,960	11,960	11,960	11,960	0
55-5584-42000	GENERAL & CONTRACTED SERVICES	48,743	77,000	77,000	50,000	50,000	-27,000
55-5584-42110	BANK CHARGES	91,668	65,000	65,000	100,000	100,000	35,000
55-5584-42202	GROUNDS CARE	40,627	20,000	20,000	20,000	20,000	0
55-5584-42300	INSURANCE - RISK MANAGEMENT	28,132	28,000	28,000	28,000	28,000	0
55-5584-42400	ADVERTISING AND PUBLIC NOTICES	42,521	50,000	50,000	75,000	75,000	25,000
55-5584-42900	TRAVEL, EDUCATION AND TRAINING	3,954	2,000	2,000	2,000	2,000	0
55-5584-43100	WATER AND SEWERAGE	3,832	4,000	8,500	5,000	5,000	1,000
55-5584-43200	NATURAL GAS	8,415	6,000	6,000	8,000	8,000	2,000
55-5584-43300	ELECTRICITY	15,488	11,000	30,000	20,000	20,000	9,000
55-5584-43400	TELECOMMUNICATION	7,820	6,500	6,500	6,500	6,500	0
55-5584-45100	OFFICE SUPPLIES	3,225	15,000	15,000	20,000	20,000	5,000
55-5584-45200	OPERATING SUPPLIES	43,111	40,000	47,000	40,000	40,000	0
55-5584-45211	INDIRECT COST ALLOCATION	90,900	99,800	99,800	107,140	107,140	7,340

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
55-5584-45400	BOOKS, PUBLICATIONS AND SUBSCR	0	1,000	1,000	1,000	1,000	0
55-5584-45603	MACHINERY AND EQUIPMENT	26,682	0	0	0	0	0
55-5584-49011	FLEET FUEL CHARGES	14,636	20,000	20,000	20,000	20,000	0
55-5584-49012	FLEET REPAIR & MAINTENANCE	4,087	8,000	8,000	8,000	8,000	0
Total GOLF COURSE CLUBHOUSE OPERATIN:		1,644,248	1,343,260	1,393,760	1,548,150	1,548,150	204,890
GOLF COURSE GREENS OPERATING							
55-5585-41101	WAGE REGULAR EMPLOYEES	263,510	265,200	265,200	281,000	281,000	15,800
55-5585-41102	TEMPORARY EMPLOYEES	103,255	100,000	100,000	100,000	100,000	0
55-5585-41103	OVERTIME	386	500	500	500	500	0
55-5585-41200	EMPLOYEE BENEFITS	181,932	170,000	170,000	190,000	190,000	20,000
55-5585-41201	EMPLOYEE ALLOWANCES	0	1,000	1,000	1,000	1,000	0
55-5585-42000	GENERAL & CONTRACTED SERVICES	2,305	5,000	5,000	5,000	5,000	0
55-5585-42120	RENTAL OF EQUIPMENT & VEHICLES	707	1,000	1,000	1,000	1,000	0
55-5585-42900	TRAVEL, EDUCATION AND TRAINING	1,351	1,000	1,000	1,000	1,000	0
55-5585-43100	WATER AND SEWERAGE	136,551	120,000	175,000	200,000	200,000	80,000
55-5585-43200	NATURAL GAS	2,688	2,500	2,500	2,500	2,500	0
55-5585-43300	ELECTRICITY	21,015	20,000	20,000	20,000	20,000	0
55-5585-43400	TELECOMMUNICATION	3,107	2,500	2,500	2,500	2,500	0
55-5585-45020	FERTILIZER	0	40,000	40,000	50,000	50,000	10,000
55-5585-45022	TOOLS	0	5,000	5,000	5,000	5,000	0
55-5585-45023	CHEMICALS	0	10,000	3,000	15,000	15,000	5,000
55-5585-45024	COURSE SUPPLIES	0	7,500	5,000	7,500	7,500	0
55-5585-45026	PUMP SUPPLIES	0	5,000	15,000	15,000	15,000	10,000
55-5585-45028	POND SUPPLIES	0	5,000	5,000	5,000	5,000	0
55-5585-45030	IRRIGATION SUPPLIES	0	20,000	20,000	25,000	25,000	5,000
55-5585-45032	SAND AND TOPDRESSING	0	20,000	20,000	25,000	25,000	5,000
55-5585-45034	GRASS AND SEED	0	10,000	10,000	15,000	15,000	5,000
55-5585-45100	OFFICE SUPPLIES	16	0	500	0	0	0
55-5585-45200	OPERATING SUPPLIES	108,761	0	4,000	0	0	0
55-5585-45400	BOOKS, PUBLICATIONS & SUBSCRIP	1,295	1,000	1,000	1,000	1,000	0
55-5585-45602	BUILDINGS	0	3,000	3,000	3,000	3,000	0
55-5585-45603	MACHINERY AND EQUIPMENT	6,673	0	0	0	0	0
55-5585-45606	CART PATH REPAIR	0	2,500	2,500	2,500	2,500	0
55-5585-45608	GROUNDS RENNOVATION	0	5,000	5,000	5,000	5,000	0
55-5585-45610	TREES	0	10,000	10,000	10,000	10,000	0
55-5585-49011	FLEET FUEL CHARGES	22,585	20,000	20,000	20,000	20,000	0
55-5585-49012	FLEET REPAIR & MAINTENANCE	212	0	0	0	0	0
55-5585-49013	FLEET PARTS AND SUPPLIES	21,863	10,000	25,000	25,000	25,000	15,000
Total GOLF COURSE GREENS OPERATING:		878,213	862,700	937,700	1,033,500	1,033,500	170,800
GOLF COURSE CAFE OPERATING							
55-5586-40570	COST OF SALES	208,632	175,000	175,000	200,000	200,000	25,000
55-5586-41101	WAGE REGULAR EMPLOYEES	153,736	121,000	170,000	125,000	125,000	4,000
55-5586-41102	TEMPORARY EMPLOYEES	84,829	50,000	70,000	70,000	70,000	20,000
55-5586-41103	OVERTIME	565	500	500	500	500	0
55-5586-41200	EMPLOYEE BENEFITS	69,999	66,000	95,000	75,000	75,000	9,000
55-5586-42400	ADVERTISING AND PUBLIC NOTICES	39	10,000	1,000	0	0	-10,000
55-5586-43400	TELECOMMUNICATION	935	1,000	1,000	0	0	-1,000
55-5586-45200	OPERATING SUPPLIES	48,768	25,000	25,000	25,000	25,000	0
Total GOLF COURSE CAFE OPERATING:		567,503	448,500	537,500	495,500	495,500	47,000
GOLF COURSE EV CNTR OPERATING							

80,000 Growth related to water usage and reallocation of garbage pick up.

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55-5587-41101	WAGE REGULAR EMPLOYEES	1,403	0	0	0	0	0
55-5587-41102	TEMPORARY EMPLOYEES	22,434	30,000	30,000	35,000	35,000	5,000
55-5587-41200	EMPLOYEE BENEFITS	2,764	2,840	2,840	3,000	3,000	160
55-5587-44240	ADVERTISING AND PUBLIC NOTICES	1,837	4,000	4,000	0	0	-4,000
55-5587-45205	EVENTS CNTR OPERATING SUPPLIES	27,086	15,000	15,000	15,000	15,000	0
Total GOLF COURSE EV CNTR OPERATING:		55,524	51,840	51,840	53,000	53,000	1,160
GOLF COURSE NON OPERATING							
55-5588-47011	PRINCIPAL	100,000	105,000	105,000	105,000	105,000	0
55-5588-47012	INTEREST	90,401	90,600	90,600	87,400	87,400	-3,200
55-5588-47013	FEES	1,353	0	0	750	750	750
55-5588-47016	LEASE PAYMENT	0	65,000	64,000	65,000	65,000	0
55-5588-48200	BUILDINGS - CLUB HOUSE	162,132	32,500	450,000	0	0	-32,500
55-5588-48202	BUILDINGS - TURF CENTER	18,946	0	0	0	0	0
55-5588-48400	CONSTRUCTION - GROUNDS IMPROVE	17,003	507,000	0	0	0	-507,000
55-5588-48500	MACHINERY & EQUIPMENT CAPITAL	162,308	467,700	473,660	110,000	168,000	-299,700
55-5588-50000	CLOSE DEBT	176,952	0	0	0	0	0
55-5588-50001	CLOSE ASSET	-357,264	0	0	0	0	0
Total GOLF COURSE NON OPERATING:		371,830	1,267,800	1,183,260	368,150	426,150	-841,650
#55 GOLF COURSE FUND Revenue Total:		3,660,797	3,974,100	3,437,000	3,545,430	3,556,300	-417,800
#55 GOLF COURSE FUND Expenditure Total:		3,517,318	3,974,100	4,104,060	3,498,300	3,556,300	-417,800
Total #55 GOLF COURSE FUND:		143,479	0	-667,060	47,130	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Tentative Budget	Increase/(Decr) from Current Year Budget
#61 FLEET FUND							
FLEET MANAGEMENT OPERATING REV							
61-1151-34900	INTERDEPARTMENTAL CHARGES	338,280	174,900	174,900	379,000	375,000	200,100
61-1151-34904	ANNUAL CAPITAL CHARGES	475,212	513,070	513,070	474,700	391,480	-121,590
Total FLEET MANAGEMENT OPERATING REV:		813,492	687,970	687,970	853,700	766,480	78,510
FLEET MANAGEMENT NON OPERATING							
61-1152-36100	INTEREST EARNINGS	49,132	24,000	28,000	24,000	24,000	0
61-1152-37200	PROCEEDS FROM BORROWING	0	375,000	0	0	0	-375,000
61-1152-37300	GAIN ON DISPOSAL OF CAPITAL AS	40,091	24,000	24,000	15,000	15,000	-9,000
61-1152-37400	INSURANCE RECOVERY	0	0	17,170	0	0	0
61-1152-37990	FUND BALANCE - USE OF	0	143,530	0	0	0	-143,530
Total FLEET MANAGEMENT NON OPERATING:		89,223	566,530	69,170	39,000	39,000	-527,530
FLEET MANAGEMENT OPERATING							
61-1154-40120	DEPRECIATION	403,773	0	0	0	0	0
61-1154-41101	WAGE REGULAR EMPLOYEES	177,637	181,000	181,000	195,000	195,000	14,000
61-1154-41103	OVERTIME	1,735	2,000	2,000	2,000	2,000	0
61-1154-41105	PENSION EXPENSE	2,524	0	0	0	0	0
61-1154-41200	EMPLOYEE BENEFITS	123,649	117,000	117,000	130,000	130,000	13,000
61-1154-41202	EMPLOYEE ALLOWANCES - UNIFORM	2,070	2,000	2,000	2,500	2,500	500
61-1154-42900	TRAVEL, EDUCATION AND TRAINING	3,246	4,000	4,000	4,000	4,000	0
61-1154-43400	TELECOMMUNICATION	1,656	1,500	1,500	1,500	1,500	0
61-1154-45000	SUPPLIES AND MATERIALS	22,107	25,000	25,000	25,000	25,000	0
61-1154-45200	OPERATING SUPPLIES	769	0	0	0	0	0
61-1154-45603	MACHINERY AND EQUIPMENT	10,759	60,000	60,000	15,000	15,000	-45,000
Total FLEET MANAGEMENT OPERATING:		749,924	392,500	392,500	375,000	375,000	-17,500
FLEET MANAGEMENT NON OPERATING							
61-1158-47012	INTEREST	386	0	0	0	0	0
61-1158-47016	LEASE PAYMENT	23,200	65,000	0	65,000	65,000	0
61-1158-48502	VEHICLES	451,841	797,000	445,000	228,000	171,000	-626,000
61-1158-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	0	194,480	194,480
61-1158-50000	CLOSE DEBT	23,200	0	0	0	0	0
61-1158-50001	CLOSE ASSET	451,841	0	0	0	0	0
Total FLEET MANAGEMENT NON OPERATING:		950,469	862,000	445,000	293,000	430,480	-431,520
#61 FLEET FUND Revenue Total:		902,715	1,254,500	757,140	892,700	805,480	-449,020
#61 FLEET FUND Expenditure Total:		1,700,393	1,254,500	837,500	668,000	805,480	-449,020
Total #61 FLEET FUND:		-797,678	0	-80,360	224,700	0	0