		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

GENERAL FUND

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
100-101-000-43729	BUDGETED FUND BALANCE	0	0	14,240,818	12,255,523
100-101-000-43735	RESERVE	0	0	5,102,961	5,654,653
100-101-000-43736	RESERVE - CAPITAL	0	0	1,000,000	1,000,000
100-101-000-42503	STATE GRANT/LOAN	0	113,340	115,000	115,000
100-101-000-44110	PRIMARY PROP TAX	518,015	510,919	600,000	615,000
100-101-000-44120	PRIOR PERIOD TAX	64,852	76,230	8,599	30,000
100-101-000-44210	LOCAL SALES TAX	9,745,889	9,885,881	9,000,000	8,500,000
100-101-000-44210	PROP 207 SMART & SAFE	0	0	0	0
100-101-000-44418	AUTO LIEU TAX	412,183	436,093	394,216	440,469
100-101-000-44420	STATE SALES TAX/TPT	1,137,482	1,162,084	1,208,395	1,253,365
100-101-000-44422	STATE INCOME TAX/URS	1,459,753	2,098,733	2,098,742	1,618,005
100-101-000-44800	INTERGOVERNMENTAL AGREEMENT	90,195	176,718	195,261	315,000
100-101-000-45489	BANNER FEES	1,640	1,280	1,662	1,200
100-101-000-45490	COMM & REC CENTER RENTALS	41,080	29,975	51,880	33,831
100-101-000-45491	SWIM POOL ADMISSION	20,929	30,918	7,529	24,629
100-101-000-45494	PARK FEES	12,559	7,951	864	7,950
100-101-000-45495	RECREATION PROGRAMS	17,977	30,507	6,988	22,647
100-101-000-46400	CONTRIBUTIONS REC'D	73,272	8,529	6,300	20,000
100-101-000-46432	CABLE AGREEMENT	53,144	53,448	52,638	52,000
100-101-000-46434	POLE ATTACHMENT	7,970	7,970	7,970	7,970
100-101-000-46436	SOUTHWEST GAS FRANCHISE	30,756	31,189	31,650	30,000
100-101-000-46438	APS FRANCHISE	197,814	226,783	216,949	215,000
100-101-000-46441	LIQUOR LICENSE FEES	2,900	3,425	3,275	3,325
100-101-000-46444	OCCUPATIONAL FEES	64,811	64,341	55,505	64,000
100-101-000-46445	OTHER PERMIT FEES	203,698	168,566	175,596	165,000
100-101-000-46459	INTEREST INCOME	859,632	1,399,448	1,072,368	1,400,000
100-101-000-46460	LGIP LOSS	48	0	173	0
100-101-000-46463	TOWN RENTALS	26,111	24,230	18,900	26,149
100-101-000-46470	LIBRARY - MISC REVENUES	1,152	1,041	1,629	1,000
100-101-000-46471	LIBRARY - COPIES	2,646	2,051	2,536	2,000
100-101-000-46473	LIBRARY - MATERIALS SOLD	0	0	0	
100-101-000-46474	LIBRARY - OVERAGE/SHORTAGE	0	0	0	
100-101-000-46481	ZONING & SUBDIVISION FEES	33,905	6,850	3,700	6,850
100-101-000-46483	NEW BLDG PERMIT FEES	408,928	474,378	466,508	450,000
100-101-000-46620	CONTRACTED SERVICES REIMB	304,470	249,449	50,543	90,000
100-101-000-47452	PUBLIC SAFETY - RENTAL & REIMB	28,411	127,887	30,415	50,000
100-101-000-47453	FIRE - IGA	549,475	867,512	933,581	850,000
100-101-000-47465	FINES & COURT CHARGES	111,982	220,481	204,859	200,000
100-101-000-47467	POLICE MISC FEES	11,694	9,855	8,954	9,000
100-101-000-47469	ADMIN CHARGE - GF	1,127,815	983,250	1,100,465	1,260,501
100-101-000-47471	ADMIN CHARGE - PS & CIP	180,433	238,737	261,081	296,953

		2022-23	2023-24	2024-25	2025-26
		ACTUAL	**ACTUAL**	**PROJECTED**	**BUDGET**
100-101-000-47510	RESTITUTION	112	1,653	3,395	1,500
100-101-000-48821	EVENT STAFF/EQUIPMENT USE	29,188	54,318	41,258	40,000
100-101-000-48830	CREDIT/DEBIT FEES	6,810	8,016	29,185	12,000
100-101-000-48875	MISCELLANEOUS REVENUES	204,779	33,717	237,070	35,000
100-101-000-48880	SURPLUS OF TOWN PROPERTY	19,662	23,262	1,260	576,000
100-101-000-48882	INSURANCE/DAMAGE REIMBURSEME	7,789	129,945	1,874	7,500
100-101-000-49910	TRANSFER IN	0	0	0	0
100-101-000-49920	TRANSFER OUT	(747,337)	(1,698,903)	(1,698,903)	(2,498,902)
100-101-000-49999	CAPITAL LEASE PROCEEDS	0	0	0	0
	Total Revenue	**17,324,624**	**18,282,057**	**37,353,650**	**35,260,118**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
FINANCE					
100-105-105-50100	SALARIES & WAGES FULL-TIME	245,244	320,223	328,646	409,243
100-105-105-50125	COMP TIME - USED	38	19	0	1,000
100-105-105-50140	SICK TIME	12,545	7,071	26,135	26,750
100-105-105-50150	OVERTIME	0	56	4,499	3,700
	Total Salaries	**257,827**	**327,369**	**359,279**	**440,693**
100-105-105-50210	FICA EXPENSE	19,744	24,214	27,485	33,829
100-105-105-50212	INDUSTRIAL INSURANCE	470	962	1,056	679
100-105-105-50221	STATE RETIREMENT EXP	30,457	39,059	44,155	46,830
100-105-105-50232	HEALTH INSURANCE	35,997	34,375	44,900	40,377
100-105-105-50233	DENTAL INSURANCE	2,733	2,867	2,892	2,754
100-105-105-50234	LIFE INSURANCE	113	124	98	136
100-105-105-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**89,514**	**101,601**	**120,586**	**124,606**
100-105-105-60112	TRAINING & TRAVEL	456	2,515	4,000	4,000
100-105-105-60114	MEMBERSHIP & DUES	1,191	1,481	1,490	1,490
100-105-105-60200	CREDIT & ONLINE FEE'S	0	0	34,108	0
100-105-105-60300	AUDITING	78,839	67,953	85,000	91,750
100-105-105-60302	DATA PROCESSING & IT MAINT	253,503	248,095	70,000	100,026
100-105-105-60305	OTHER CONTRACT SERVICES	6,069	6,298	15,000	50,000
100-105-105-60403	PRINTING, BINDING & PHOTO	24	0	500	0
100-105-105-60406	BOOKS, PUBLICATIONS & MAPS	0	5	300	300
100-105-105-60620	TELEPHONE	58	331	412	412
100-105-105-60622	RENTALS-LEASES-LOANS	0	0	0	3,500
100-105-105-60639	OFFICE SUPPLIES	9,570	10,571	9,700	10,000
100-105-105-60640	POSTAGE	0	0	0	8,000
100-105-105-69215	PUBLIC OUTREACH	18	327	500	1,000
100-105-105-69999	MINOR CAPITAL	130	540	900	4,500
	Total Operating Expenses	**349,858**	**338,116**	**221,910**	**274,978**
100-105-105-90934	OFFICE EQUIPMENT	0	0	0	0
	Total Capital Expenses	**0**	**0**	**0**	**0**
	Total Finance Expenses	**697,199**	**767,086**	**701,775**	**840,277**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
GENERAL SERVICES					
100-110-110-50115	SALARIES & WAGES COUNCIL	19,600	19,446	19,200	19,200
	Total Salaries	**19,600**	**19,446**	**19,200**	**19,200**
100-110-110-50210	FICA EXPENSE	1,499	1,469	1,469	1,469
100-110-110-50211	UNEMPLOYMENT/TAXES	2,880	0	4,192	4,192
100-110-110-50212	INDUSTRIAL INSURANCE	36	45	44	35
100-110-110-50222	EARLY RETIREMENT	0	0	0	0
	Total Other Personnel Costs	**4,415**	**1,514**	**5,705**	**5,696**
100-110-110-60020	CONTRACTED SERVICES REIMB	0	0	0	0
100-110-110-60103	EMPLOYEE DEVELOPMENT	29,307	33,172	500	0
100-110-110-60104	TUITION	1,851	14,936	0	0
100-110-110-60107	PERSONNEL	8,045	17,863	0	0
100-110-110-60112	TRAINING & TRAVEL	4,274	4,771	5,000	8,000
100-110-110-60114	MEMBERSHIP & DUES	12,877	13,886	14,000	14,000
100-110-110-60200	CREDIT & ONLINE FEE'S	7,116	10,649	33,000	33,000
100-110-110-60305	OTHER CONTRACT SERVICES	8,164	29,330	55,000	40,000
100-110-110-60307	PRISONER HOUSING	40,012	55,843	0	0
100-110-110-60308	OTHER PROFESSIONAL SERVICES	45,680	4,200	75,000	50,000
100-110-110-60311	JUDICIAL - PUBLIC DEFENDER	11,976	19,972	0	0
100-110-110-60320	VEHICLE LEASING	0	0	7,500	24,000
100-110-110-60401	MARKETING	3,566	3,664	1,000	1,000
100-110-110-60406	BOOKS, PUBLICATIONS & MAPS	0	57	500	500
100-110-110-60599	INTERNET	10,139	16,960	0	0
100-110-110-60601	SVC TO MAINT AUTO	248	332	500	2,000
100-110-110-60602	SVC TO MAINT OFFICE EQUIPMENT	4,436	2,813	5,000	5,000
100-110-110-60612	DAMAGE CLAIMS & REPLACEMENT	14,731	50,569	44,183	150,000
100-110-110-60616	INSURANCE LIABILITY	134,051	147,706	125,000	160,000
100-110-110-60620	TELEPHONE	21,164	22,630	25,920	25,920
100-110-110-60622	RENTALS-LEASES-LOANS	2,439	2,439	0	0
100-110-110-60624	PAPER SHREDDING	599	598	700	700
100-110-110-60639	OFFICE SUPPLIES	1,309	1,837	1,500	1,500
100-110-110-60640	POSTAGE	4,352	(1,398)	0	0
100-110-110-60648	GAS, OIL & LUBRICANTS	321	1,253	2,000	1,500
100-110-110-60675	COMMUNITY CONTRIBUTIONS	60,000	120,000	120,000	60,000
100-110-110-60680	CONTRIBUTIONS EXPENDED	52,338	1,873	10,000	5,000
100-110-110-69215	PUBLIC OUTREACH	4,312	6,384	6,336	10,000
100-110-110-69999	MINOR CAPITAL	5,195	1,072	9,000	9,000
	Total Operating Expenses	**488,502**	**583,411**	**541,639**	**601,120**
100-110-110-80810	DEBT PRINCIPAL	0	0	0	0
100-110-110-80812	DEBT INTEREST	0	0	0	0
100-110-110-90912	OTHER CAPITAL PURCHASES	0	0	0	0
100-110-110-90934	OFFICE EQUIPMENT	0	0	0	0

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
100-110-110-90936	LAND PURCHASE	(573)	0	0	0
100-110-110-90944	ASSETS TRANSFERRED	0	0	0	0
	Total Capital Expenses	0	0	**0**	**0**
	Total General Services Expenses	**512,517**	**604,371**	**566,544**	**626,016**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

TOWN MANAGER

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
100-116-110-50100	SALARIES & WAGES FULL-TIME	348,419	440,323	190,342	312,000
100-116-110-50110	SALARIES & WAGES PART-TIME	5,250	1,500	5,000	6,240
100-116-110-50125	COMP TIME - USED	0	43	0	500
100-116-110-50140	SICK TIME	8,394	7,002	1,561	2,500
100-116-110-50150	OVERTIME	61	147	0	500
	Total Salaries	**362,124**	**449,015**	**196,903**	**321,740**
100-116-110-50210	FICA EXPENSE	27,972	32,479	15,063	33,200
100-116-110-50212	INDUSTRIAL INSURANCE	702	1,347	470	500
100-116-110-50221	STATE RETIREMENT EXP	44,390	52,574	24,199	45,958
100-116-110-50232	HEALTH INSURANCE	43,858	43,409	20,611	34,377
100-116-110-50233	DENTAL INSURANCE	4,295	4,180	2,123	2,383
100-116-110-50234	LIFE INSURANCE	85	109	52	127
100-116-110-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**121,302**	**134,098**	**62,519**	**116,544**
100-116-110-60104	CLOTHING ALLOWANCE	0	0	250	500
100-116-110-60112	TRAINING & TRAVEL	7,911	8,135	7,500	7,500
100-116-110-60114	MEMBERSHIP & DUES	2,217	3,157	2,000	3,500
100-116-110-60302	DATA PROCESSING	2,407	5,401	1,000	1,000
100-116-110-60308	OTHER PROFESSIONAL SERVICES	0	48,820	10,000	95,000
100-116-110-60320	VEHICLE LEASING	0	0	3,000	0
100-116-110-60406	BOOKS, PUBLICATIONS & MAPS	0	0	500	500
100-116-110-60599	INTERNET	0	0	0	0
100-116-110-60601	SVC TO MAINT AUTO	338	167	500	500
100-116-110-60620	TELEPHONE	762	1,271	1,039	1,276
100-116-110-60639	OFFICE SUPPLIES	939	945	500	1,800
100-116-110-60648	GAS, OIL & LUBRICANTS	5,805	1,790	1,453	2,278
100-116-110-69215	PUBLIC OUTREACH	552	1,816	1,500	1,500
100-116-110-69999	MINOR CAPITAL	1,336	3,819	1,000	1,000
	Total Operating Expenses	**22,267**	**75,321**	**30,242**	**116,354**
100-116-110-90908	VEHICLES CAPITAL OUTLAY	43,967	0	0	0
100-116-110-90912	OTHER CAPITAL PURCHASES	0	0	0	0
100-116-110-90934	OFFICE EQUIPMENT	0	0	0	0
	Total Capital Expenses	**43,967**	**0**	**0**	**0**
	Total Town Manager Expenses	**549,660**	**658,434**	**289,664**	**554,638**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
HUMAN RESOURCES					
100-118-110-50100	SALARIES & WAGES FULL-TIME	0	1,003	164,188	196,922
100-118-110-50125	COMP TIME - USED	0	0	1,250	0
100-118-110-50140	SICK TIME	0	0	2,500	2,725
100-118-110-50150	OVERTIME	0	0	500	1,000
	Total Salaries	**0**	**1,003**	**168,438**	**200,647**
100-118-110-50210	FICA EXPENSE	0	0	12,886	10,528
100-118-110-50212	INDUSTRIAL INSURANCE	0	0	384	400
100-118-110-50221	STATE RETIREMENT EXP	0	0	20,452	14,574
100-118-110-50232	HEALTH INSURANCE	0	0	17,780	10,720
100-118-110-50233	DENTAL INSURANCE	0	0	1,436	625
100-118-110-50234	LIFE INSURANCE	0	0	81	58
	Total Other Personnel Costs	**0**	**0**	**53,019**	**36,904**
100-118-110-60103	EMPLOYEE DEVELOPMENT	0	0	30,000	36,000
100-118-110-60104	TUITION	0	0	10,000	20,000
100-118-110-60107	PERSONNEL	0	0	15,500	15,500
100-118-110-60112	TRAINING & TRAVEL	0	0	10,000	27,500
100-118-110-60114	MEMBERSHIP & DUES	0	0	1,500	1,500
100-118-110-60302	DATA PROCESSING	0	0	28,500	26,500
100-118-110-60305	OTHER CONTRACT SERVICES	0	0	1,500	35,500
100-118-110-60620	TELEPHONE	0	0	358	358
100-118-110-60639	OFFICE SUPPLIES	0	0	1,000	1,250
100-118-110-69215	PUBLIC OUTREACH	0	0	1,000	800
100-118-110-69999	MINOR CAPITAL	0	0	500	500
	Total Operating Expenses	**0**	**0**	**99,858**	**165,408**
100-118-110-90912	OTHER CAPITAL PURCHASES	0	0	0	0
	Total Capital Expenses	**0**	**0**	**0**	**0**
	Total Human Resources Expenses	**0**	**1,003**	**321,315**	**402,959**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
TOWN CLERK					
100-121-110-50100	SALARIES & WAGES FULL-TIME	126,559	117,369	131,193	173,738
100-121-110-50107	SALARIES & WAGES TEMP	0	0	0	0
100-121-110-50110	SALARIES & WAGES PART-TIME	0	0	0	0
100-121-110-50125	COMP TIME - USED	0	43	0	43
100-121-110-50140	SICK TIME	1,634	254	1,165	300
100-121-110-50150	OVERTIME	61	0	0	0
	Total Salaries	**128,254**	**117,666**	**132,358**	**174,081**
100-121-110-50210	FICA EXPENSE	9,859	8,655	10,125	10,499
100-121-110-50212	INDUSTRIAL INSURANCE	201	338	446	250
100-121-110-50221	STATE RETIREMENT EXP	15,276	13,226	16,267	14,534
100-121-110-50232	HEALTH INSURANCE	15,790	11,878	14,339	10,720
100-121-110-50233	DENTAL INSURANCE	1,209	909	1,098	625
100-121-110-50234	LIFE INSURANCE	67	60	60	58
100-121-110-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**42,402**	**35,066**	**42,336**	**36,686**
100-121-110-60112	TRAINING & TRAVEL	330	446	1,500	1,850
100-121-110-60114	MEMBERSHIP & DUES	340	355	365	380
100-121-110-60301	MICRO FILMING	0	120	200	200
100-121-110-60302	DATA PROCESSING	10,138	20,013	21,000	19,000
100-121-110-60305	OTHER CONTRACT SERVICES	0	0	0	0
100-121-110-60400	ADVERTISING	8,475	3,382	5,000	6,000
100-121-110-60404	RECORDING	77	0	100	300
100-121-110-60620	TELEPHONE	0	0	0	0
100-121-110-60639	OFFICE SUPPLIES	581	209	1,000	1,000
100-121-110-60670	ELECTIONS	5,762	149	12,515	200
100-121-110-69213	BOARDS & COMMISSIONS	39	76	500	1,000
100-121-110-69215	PUBLIC OUTREACH	0	0	0	0
100-121-110-69999	MINOR CAPITAL	0	0	0	2,500
	Total Operating Expenses	**25,742**	**24,750**	**42,180**	**32,430**
100-121-110-90912	OTHER CAPITAL PURCHASES	0	0	0	0
100-121-110-90934	OFFICE EQUIPMENT	0	0	0	0
	Total Capital Expenses	**0**	**0**	**0**	**0**
	Total Town Clerk Expenses	**196,398**	**177,482**	**216,874**	**243,197**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
TOWN COURT					
100-125-125-50100	SALARIES & WAGES FULL-TIME	155,355	188,290	206,798	190,720
100-125-125-50110	SALARIES & WAGES PART-TIME	9,596	6,627	11,781	42,763
100-125-125-50120	SALARIES & WAGES JUDGE	0	55,000	71,921	57,200
100-125-125-50125	COMP TIME - USED	0	0	0	0
100-125-125-50140	SICK TIME	10,499	5,869	6,739	5,500
100-125-125-50150	OVERTIME	0	206	0	285
	Total Salaries	**175,450**	**255,992**	**297,239**	**296,468**
100-125-125-50210	FICA EXPENSE	13,294	18,851	22,739	23,955
100-125-125-50212	INDUSTRIAL INSURANCE	296	659	765	600
100-125-125-50221	STATE RETIREMENT EXP	20,610	25,556	36,531	30,162
100-125-125-50232	HEALTH INSURANCE	32,838	24,746	29,761	26,488
100-125-125-50233	DENTAL INSURANCE	2,373	1,908	2,432	1,742
100-125-125-50234	LIFE INSURANCE	69	69	86	69
100-125-125-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**69,480**	**71,789**	**92,315**	**83,016**
100-125-125-60104	CLOTHING ALLOWANCE	0	244	500	600
100-125-125-60105	LAUNDRY & CLEANING	15	33	50	100
100-125-125-60112	TRAINING & TRAVEL	947	2,067	1,750	3,800
100-125-125-60114	MEMBERSHIP & DUES	595	435	675	700
100-125-125-60200	CREDIT & ONLINE FEE'S	2,324	4,494	3,341	3,600
100-125-125-60302	DATA PROCESSING	939	339	980	1,300
100-125-125-60305	OTHER CONTRACT SERVICES	31,330	8,773	7,500	10,800
100-125-125-60306	JURY TRIALS	0	315	1,250	2,000
100-125-125-60307	PRISONER HOUSING	0	0	60,000	50,000
100-125-125-60311	JUDICIAL - PUBLIC DEFENDER	0	0	15,000	15,000
100-125-125-60406	BOOKS, PUBLICATIONS & MAPS	577	320	450	500
100-125-125-60602	SVC TO MAINT OFFICE EQUIPMENT	0	0	1,000	1,000
100-125-125-60620	TELEPHONE	1,137	403	0	0
100-125-125-60622	RENTALS-LEASES-LOANS	7,466	8,080	12,000	12,000
100-125-125-60639	OFFICE SUPPLIES	2,201	2,680	2,800	2,500
100-125-125-69215	PUBLIC OUTREACH	0	47	300	300
100-125-125-69999	MINOR CAPITAL	211	1,752	1,000	0
	Total Operating Expenses	**47,742**	**29,982**	**108,596**	**104,200**
100-125-125-90930	COMPUTER	0	0	0	0
100-125-125-90934	OFFICE EQUIPMENT	0	0	0	0
	Total Capital Expenses	**0**	**0**	**0**	**0**
	Total Town Court Expenses	**292,672**	**357,763**	**498,150**	**483,684**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

TOWN ATTORNEY

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
100-130-125-60314	CONTRACT ATTORNEY - COURT	100,773	131,949	125,000	135,000
100-130-125-60315	CONTRACT ATTORNEY - GENERAL	129,382	137,603	155,000	150,000
	Total Operating Expenses	**230,155**	**269,552**	**280,000**	**285,000**
	Town Attorney Expenses	**230,155**	**269,552**	**280,000**	**285,000**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
RECREATION					
100-135-135-50100	SALARIES & WAGES FULL-TIME	131,641	293,415	175,624	196,426
100-135-135-50105	SALARIES & WAGES SEASONAL	145,126	76,280	154,356	189,287
100-135-135-50125	COMP TIME - USED	0	0	0	0
100-135-135-50140	SICK TIME	6,195	6,020	8,030	10,350
100-135-135-50150	OVERTIME	861	4,248	1,397	4,000
	Total Salaries	**283,823**	**379,963**	**339,408**	**400,063**
100-135-135-50210	FICA EXPENSE	23,149	28,352	25,965	27,441
100-135-135-50212	INDUSTRIAL INSURANCE	5,645	11,198	10,003	7,500
100-135-135-50221	STATE RETIREMENT EXP	22,458	30,844	41,713	44,012
100-135-135-50232	HEALTH INSURANCE	33,157	38,369	18,652	23,227
100-135-135-50233	DENTAL INSURANCE	1,984	2,563	1,490	1,354
100-135-135-50234	LIFE INSURANCE	90	79	34	58
	Total Other Personnel Costs	**86,483**	**111,405**	**97,857**	**103,591**
100-135-135-60104	CLOTHING ALLOWANCE	2,358	2,242	2,250	2,500
100-135-135-60112	TRAINING & TRAVEL	3,982	3,529	3,950	6,000
100-135-135-60114	MEMBERSHIP & DUES	2,192	2,342	3,000	3,500
100-135-135-60302	DATA PROCESSING	13,738	7,535	8,000	8,400
100-135-135-60320	VEHICLE LEASING	0	4,800	12,000	10,000
100-135-135-60400	ADVERTISING	2,815	2,554	2,500	4,000
100-135-135-60406	BOOKS, PUBLICATIONS & MAPS	536	0	100	100
100-135-135-60601	SVC TO MAINT AUTO	951	0	500	0
100-135-135-60620	TELEPHONE	1,743	2,106	1,228	1,985
100-135-135-60635	EVENTS	36,885	47,519	50,000	60,000
100-135-135-60637	COMMUNITY PROGRAMS	10,107	5,748	5,000	5,000
100-135-135-60639	OFFICE SUPPLIES	1,160	724	1,000	500
100-135-135-60648	GAS, OIL & LUBRICANTS	712	87	359	500
100-135-135-60656	SAFETY	1,813	1,431	1,500	1,500
100-135-135-69215	PUBLIC OUTREACH	0	0	0	0
100-135-135-69999	MINOR CAPITAL	8,903	3,615	1,000	5,500
	Total Operating Expenses	**87,895**	**84,232**	**92,386**	**109,485**
100-135-135-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
100-135-135-90912	OTHER CAPITAL PURCHASES	0	0	0	0
100-135-135-90934	OFFICE EQUIPMENT	0	0	0	0
	Total Capital Expenses	**0**	**0**	**0**	**0**
	Total Recreation Expenses	**458,201**	**575,600**	**529,651**	**613,139**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

ECONOMIC DEVELOPMENT & PUBLIC OUTREACH

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
100-140-140-50100	SALARIES & WAGES FULL-TIME	114,691	140,923	200,836	243,096
100-140-140-50140	SICK TIME	1,846	1,232	2,952	3,500
	Total Salaries	**116,537**	**142,155**	**203,788**	**246,596**
100-140-140-50210	FICA EXPENSE	8,890	10,375	15,590	11,855
100-140-140-50212	INDUSTRIAL INSURANCE	201	414	611	500
100-140-140-50221	STATE RETIREMENT EXP	14,739	17,308	25,046	16,411
100-140-140-50232	HEALTH INSURANCE	16,836	18,118	31,126	12,766
100-140-140-50233	DENTAL INSURANCE	1,344	1,376	2,222	920
100-140-140-50234	LIFE INSURANCE	58	58	86	58
	Total Other Personnel Costs	**42,068**	**47,649**	**74,680**	**42,509**
100-140-140-60112	TRAINING & TRAVEL	2,816	2,064	3,100	5,000
100-140-140-60114	MEMBERSHIP & DUES	5,281	4,665	7,400	10,000
100-140-140-60302	DATA PROCESSING	681	280	10,000	10,000
100-140-140-60305	OTHER CONTRACT SERVICES	61,985	27,544	55,000	55,000
100-140-140-60320	VEHICLE LEASING	0	0	0	0
100-140-140-60407	MARKETING & TOURISM	1,200	2,351	9,000	15,000
100-140-140-60620	TELEPHONE	497	541	1,196	330
100-140-140-60639	OFFICE SUPPLIES	124	153	700	1,000
100-140-140-69215	PUBLIC OUTREACH	1,232	779	15,000	17,000
100-140-140-69999	MINOR CAPITAL	854	126	1,000	4,500
	Total Operating Expenses	**74,670**	**38,503**	**102,396**	**117,830**
100-140-140-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
100-140-140-90912	OTHER CAPITAL PURCHASES	0	0	0	0
	Total Capital Expenses	**0**	**0**	**0**	**0**
	Total Economic Dev & Public Outreach Expenses	**233,275**	**228,307**	**380,865**	**406,935**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
INFORMATION TECHNOLOGY					
100-142-142-50100	SALARIES & WAGES FULL-TIME	0	415	134,869	140,264
100-142-142-50125	COMP TIME - USED	0	0	0	0
100-142-142-50140	SICK TIME	0	0	583	785
100-142-142-50150	OVERTIME	0	0	208	205
	Total Salaries	**0**	**415**	**135,660**	**141,254**
100-142-142-50210	FICA EXPENSE	0	0	10,378	10,504
100-142-142-50212	INDUSTRIAL INSURANCE	0	0	309	100
100-142-142-50221	STATE RETIREMENT EXP	0	0	16,673	14,541
100-142-142-50232	HEALTH INSURANCE	0	0	18,543	7,899
100-142-142-50233	DENTAL INSURANCE	0	0	1,353	474
100-142-142-50234	LIFE INSURANCE	0	0	46	23
	Total Other Personnel Costs	**0**	**0**	**47,302**	**33,542**
100-142-142-60104	CLOTHING ALLOWANCE	0	0	300	300
100-142-142-60112	TRAINING & TRAVEL	0	0	1,000	2,500
100-142-142-60114	MEMBERSHIP & DUES	0	0	1,000	0
100-142-142-60302	DATA PROCESSING	0	0	6,000	8,000
100-142-142-60305	OTHER CONTRACT SERVICES	0	0	325,000	355,000
100-142-142-60325	IT MAINTENANCE	0	0	3,500	5,000
100-142-142-60599	INTERNET	0	0	16,072	16,072
100-142-142-60620	TELEPHONE	0	0	556	500
100-142-142-60639	OFFICE SUPPLIES	0	0	1,000	3,000
100-142-142-69999	MINOR CAPITAL	0	0	4,000	5,000
	Total Operating Expenses	**0**	**0**	**358,428**	**395,372**
100-142-142-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
100-142-142-90912	OTHER CAPITAL PURCHASES	0	0	0	10,000
	Total Capital Expenses	**0**	**0**	**0**	**10,000**
	Total Information Technology Expenses	**0**	**415**	**541,390**	**580,167**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
LIBRARY					
100-145-145-50100	SALARIES & WAGES FULL-TIME	25,801	40,695	44,065	43,737
100-145-145-50107	SALARIES & WAGES TEMP	0	0	0	0
100-145-145-50110	SALARIES & WAGES PART-TIME	85,553	100,647	108,607	133,892
100-145-145-50125	COMP TIME - USED	0	0	0	0
100-145-145-50140	SICK TIME	2,399	2,977	2,641	2,950
100-145-145-50150	OVERTIME	0	0	0	0
	Total Salaries	**113,753**	**144,319**	**155,313**	**180,579**
100-145-145-50210	FICA EXPENSE	9,065	10,966	11,881	13,416
100-145-145-50212	INDUSTRIAL INSURANCE	935	1,876	2,674	1,800
100-145-145-50221	STATE RETIREMENT EXP	8,138	10,126	15,751	5,047
100-145-145-50232	HEALTH INSURANCE	2,930	3,646	3,945	11,819
100-145-145-50233	DENTAL INSURANCE	204	246	266	711
100-145-145-50234	LIFE INSURANCE	0	6	12	35
100-145-145-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**21,272**	**26,866**	**34,530**	**32,827**
100-145-145-60104	CLOTHING ALLOWANCE	0	477	300	300
100-145-145-60107	VOLUNTEER COSTS	0	0	350	500
100-145-145-60112	TRAINING & TRAVEL	845	612	750	1,200
100-145-145-60114	MEMBERSHIP & DUES	200	200	250	250
100-145-145-60302	DATA PROCESSING	9,070	9,372	5,000	7,200
100-145-145-60305	OTHER CONTRACT SERVICES	51,661	47,902	50,000	55,000
100-145-145-60400	ADVERTISING	0	0	500	500
100-145-145-60406	BOOKS, PUBLICATIONS & MAPS	1,138	1,259	3,118	3,500
100-145-145-60599	INTERNET	1,456	1,428	2,276	2,600
100-145-145-60602	SVC TO MAINT OFFICE EQUIPMENT	1,307	1,338	2,000	4,500
100-145-145-60618	UTILITIES EXPENSE	18,753	16,987	19,738	19,738
100-145-145-60620	TELEPHONE	138	165	159	159
100-145-145-60623	LIBRARY BLDG MAINTENANCE	117	162	500	1,000
100-145-145-60637	COMMUNITY PROGRAMS	1,052	2,559	2,500	2,500
100-145-145-60639	OFFICE SUPPLIES	5,130	3,221	4,990	6,500
100-145-145-60644	JANITORIAL SUPPLIES	19	12	500	1,000
100-145-145-69215	PUBLIC OUTREACH	57	510	500	250
100-145-145-69999	MINOR CAPITAL	4,016	5,760	1,200	2,300
	Total Operating Expenses	**94,959**	**91,964**	**94,631**	**108,997**
100-145-145-90905	BUILDING IMPROVEMENTS	0	210,938	0	18,746
100-145-145-90912	OTHER CAPITAL PURCHASES	0	22,381	0	0
	Total Capital Expenses	**0**	**233,319**	**0**	**18,746**
	Total Library Expenses	**229,984**	**496,468**	**284,474**	**341,149**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
PARKS & FACILITY MAINTENANCE					
100-150-150-50100	SALARIES & WAGES FULL-TIME	428,504	384,665	544,678	620,495
100-150-150-50108	SALARIES ON CALL/STIPEND	663	179	319	3,640
100-150-150-50125	COMP TIME - USED	0	0	0	1,000
100-150-150-50140	SICK TIME	14,088	8,846	7,693	8,450
100-150-150-50150	OVERTIME	17,986	28,777	48,445	30,000
	Total Salaries	**461,241**	**422,467**	**601,135**	**663,585**
100-150-150-50210	FICA EXPENSE	35,827	31,269	45,987	45,392
100-150-150-50212	INDUSTRIAL INSURANCE	11,406	19,898	17,289	17,500
100-150-150-50221	STATE RETIREMENT EXP	58,192	50,240	73,880	57,905
100-150-150-50232	HEALTH INSURANCE	82,432	55,999	87,811	68,682
100-150-150-50233	DENTAL INSURANCE	6,544	4,551	6,906	4,579
100-150-150-50234	LIFE INSURANCE	195	221	228	207
100-150-150-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**194,596**	**162,178**	**232,101**	**194,266**
100-150-150-60104	CLOTHING ALLOWANCE	2,797	3,157	4,000	4,500
100-150-150-60105	LAUNDRY & CLEANING	0	6	150	150
100-150-150-60112	TRAINING & TRAVEL	1,760	7,354	9,000	10,000
100-150-150-60114	MEMBERSHIP & DUES	0	0	500	500
100-150-150-60118	LICENSES & PERMITS	1,195	855	1,300	1,000
100-150-150-60302	DATA PROCESSING	0	789	0	0
100-150-150-60305	OTHER CONTRACT SERVICES	7,253	190,279	150,000	125,000
100-150-150-60320	VEHICLE LEASING	0	36,494	80,000	120,000
100-150-150-60403	PRINTING, BINDING & PHOTO	0	0	500	500
100-150-150-60598	POOL MAINTENANCE	9,179	17,891	19,000	20,000
100-150-150-60599	INTERNET	3,942	5,632	5,846	7,157
100-150-150-60600	SVC TO MAINT BUILDINGS	40,205	67,520	85,000	90,000
100-150-150-60601	SVC TO MAINT AUTO	8,282	8,706	5,000	11,000
100-150-150-60602	SVC TO MAINT OFFICE EQUIPMENT	797	797	800	1,000
100-150-150-60604	SVC TO MAINT OTHER EQUIPMENT	8,185	11,746	8,000	10,000
100-150-150-60606	GROUNDS MAINTENANCE	30,734	43,515	70,000	75,000
100-150-150-60610	CAP BLDG MAINTENANCE	0	218	500	500
100-150-150-60611	RESPITE BLDG MAINTENANCE	0	0	500	500
100-150-150-60612	DAMAGE CLAIMS & REPLACEMENT	0	0	0	0
100-150-150-60618	UTILITIES EXPENSE	252,341	287,192	350,000	350,000
100-150-150-60620	TELEPHONE	3,083	5,829	8,391	6,870
100-150-150-60639	OFFICE SUPPLIES	638	1,285	1,500	600
100-150-150-60644	JANITORIAL SUPPLIES	19,735	19,580	17,000	17,000
100-150-150-60646	CHEMICALS	23,454	19,726	14,000	15,000
100-150-150-60648	GAS, OIL & LUBRICANTS	28,718	17,741	18,121	19,000
100-150-150-60654	SMALL TOOLS	3,193	11,566	5,000	5,000
100-150-150-60656	SAFETY	3,563	11,534	7,000	7,000

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
100-150-150-69215	PUBLIC OUTREACH	0	0	0	0
100-150-150-69999	MINOR CAPITAL	2,155	14,987	15,000	18,000
	Total Operating Expenses	**451,209**	**784,399**	**876,107**	**915,277**
100-150-150-90904	GROUND IMPROVEMENTS	0	0	34,928	793,000
100-150-150-90905	BUILDING IMPROVEMENTS	62,359	122,030	350,000	2,436,500
100-150-150-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
100-150-150-90909	PEDESTRIAN BRIDGE	0	0	0	0
100-150-150-90912	OTHER CAPITAL PURCHASES	20,648	71,711	0	53,600
100-150-150-90934	OFFICE EQUIPMENT	0	0	0	0
	Total Capital Expenses	**83,007**	**193,741**	**384,928**	**3,283,100**
	Total Parks & Facility Maintenance Expenses	**1,190,053**	**1,562,785**	**2,094,271**	**5,056,228**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

COMMUNITY DEVELOPMENT

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
100-155-155-50100	SALARIES & WAGES FULL-TIME	239,886	252,212	320,220	394,315
100-155-155-50125	COMP TIME - USED	0	0	0	0
100-155-155-50140	SICK TIME	8,501	5,023	4,106	5,100
100-155-155-50150	OVERTIME	0	0	0	0
	Total Salaries	**248,387**	**257,235**	**324,326**	**399,415**
100-155-155-50210	FICA EXPENSE	18,227	18,350	24,811	29,590
100-155-155-50212	INDUSTRIAL INSURANCE	1,791	3,230	4,464	4,500
100-155-155-50221	STATE RETIREMENT EXP	31,015	31,236	39,860	48,972
100-155-155-50232	HEALTH INSURANCE	40,979	36,248	54,861	51,511
100-155-155-50233	DENTAL INSURANCE	2,308	2,699	3,900	2,978
100-155-155-50234	LIFE INSURANCE	104	92	111	127
100-155-155-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**94,424**	**91,855**	**128,007**	**137,678**
100-155-155-60020	CONTRACTED SERVICES REIMB	80,602	88,388	80,000	75,000
100-155-155-60104	CLOTHING ALLOWANCE	141	240	400	500
100-155-155-60112	TRAINING & TRAVEL	876	1,176	2,300	2,000
100-155-155-60114	MEMBERSHIP & DUES	995	1,495	1,800	1,800
100-155-155-60302	DATA PROCESSING	1,029	6,555	6,700	6,700
100-155-155-60305	OTHER CONTRACT SERVICES	88,743	212,697	35,000	60,000
100-155-155-60320	VEHICLE LEASING	0	0	8,500	24,000
100-155-155-60403	PRINTING, BINDING & PHOTO	282	356	300	300
100-155-155-60406	BOOKS, PUBLICATIONS & MAPS	338	0	876	250
100-155-155-60599	INTERNET	0	0	0	0
100-155-155-60601	SVC TO MAINT AUTO	1,710	690	1,000	1,100
100-155-155-60602	SVC TO MAINT OFFICE EQUIPMENT	0	0	0	0
100-155-155-60620	TELEPHONE	1,777	1,778	1,713	1,776
100-155-155-60625	CLEAN UP PROJECT	1,375	109	1,000	2,000
100-155-155-60639	OFFICE SUPPLIES	523	690	700	750
100-155-155-60648	GAS, OIL & LUBRICANTS	2,693	1,715	1,848	1,800
100-155-155-60654	SMALL TOOLS	35	110	400	400
100-155-155-69215	PUBLIC OUTREACH	0	0	200	500
100-155-155-69999	MINOR CAPITAL	0	0	3,500	2,000
	Total Operating Expenses	**181,119**	**315,999**	**146,237**	**180,876**
100-155-155-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
100-155-155-90934	OFFICE EQUIPMENT	0	0	0	0
	Total Capital Expenses	**0**	**0**	**0**	**0**
	Total Community Development Expenses	**523,930**	**665,089**	**598,569**	**717,969**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
PUBLIC SERVICES ADMINISTRATION					
100-160-160-50100	SALARIES & WAGES FULL-TIME	238,007	260,143	264,024	299,135
100-160-160-50125	COMP TIME - USED	0	0	0	0
100-160-160-50140	SICK TIME	5,618	6,883	7,354	9,800
100-160-160-50150	OVERTIME	68	0	0	0
	Total Salaries	**243,693**	**267,026**	**271,378**	**308,935**
100-160-160-50210	FICA EXPENSE	18,794	19,606	20,760	24,991
100-160-160-50212	INDUSTRIAL INSURANCE	2,668	4,705	4,782	6,979
100-160-160-50221	STATE RETIREMENT EXP	30,559	32,600	33,352	27,645
100-160-160-50232	HEALTH INSURANCE	25,058	27,303	22,359	20,204
100-160-160-50233	DENTAL INSURANCE	1,966	2,108	1,689	1,200
100-160-160-50234	LIFE INSURANCE	95	101	90	101
	Total Other Personnel Costs	**79,140**	**86,423**	**83,033**	**81,122**
100-160-160-60104	CLOTHING ALLOWANCE	320	309	320	320
100-160-160-60112	TRAINING & TRAVEL	1,064	1,852	3,395	3,000
100-160-160-60114	MEMBERSHIP & DUES	345	1,102	1,400	1,400
100-160-160-60302	DATA PROCESSING	12,619	12,518	15,000	15,000
100-160-160-60305	OTHER CONTRACT SERVICES	0	0	11,756	0
100-160-160-60308	OTHER PROFESSIONAL SERVICES	0	0	2,050	5,000
100-160-160-60320	VEHICLE LEASING	0	11,952	25,000	15,000
100-160-160-60403	PRINTING, BINDING & PHOTO	218	354	500	500
100-160-160-60599	INTERNET	3,647	3,756	4,183	4,183
100-160-160-60600	SVC TO MAINT BUILDINGS	0	0	0	0
100-160-160-60601	SVC TO MAINT AUTO	812	569	500	500
100-160-160-60602	SVC TO MAINT OFFICE EQUIPMENT	0	1,230	1,100	1,230
100-160-160-60609	MATERIALS	0	0	0	0
100-160-160-60618	UTILITIES EXPENSE	11,550	9,117	13,053	11,400
100-160-160-60620	TELEPHONE	6,626	7,300	9,369	8,034
100-160-160-60639	OFFICE SUPPLIES	9,842	13,591	10,000	10,000
100-160-160-60648	GAS, OIL & LUBRICANTS	1,443	1,507	1,319	1,500
100-160-160-60654	SMALL TOOLS	0	83	200	200
100-160-160-60656	SAFETY	0	0	0	0
100-160-160-69215	PUBLIC OUTREACH	412	0	500	1,000
100-160-160-69999	MINOR CAPITAL	1,242	5,529	1,000	1,000
	Total Operating Expenses	**50,140**	**70,769**	**100,644**	**79,267**
100-160-160-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
100-160-160-90912	OTHER CAPITAL PURCHASES	0	0	0	0
100-160-160-90934	OFFICE EQUIPMENT	0	0	0	0
	Total Capital Expenses	**0**	**0**	**0**	**0**
	Total Public Services Administration Expenses	**372,973**	**424,218**	**455,055**	**469,323**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

POLICE

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
100-165-165-50100	SALARIES & WAGES FT (ASRS)	478,513	589,497	772,408	568,481
100-165-165-50103	SALARIES & WAGES FT (PSRS)	1,393,568	1,747,550	1,917,159	3,051,566
100-165-165-50108	SALARIES ON CALL/STIPEND	34,381	26,421	18,179	26,518
100-165-165-50110	SALARIES & WAGES PART-TIME	31,621	23,773	0	0
100-165-165-50124	GRANT CONTRA ACCT	0	0	0	0
100-165-165-50125	COMP TIME - USED (ASRS)	2,130	643	8,512	7,660
100-165-165-50126	COMP TIME - USED (PSRS)	10,065	8,455	5,208	6,000
100-165-165-50140	SICK TIME (ASRS)	10,064	10,036	21,223	26,000
100-165-165-50143	SICK TIME (PSRS)	28,716	41,880	45,724	57,000
100-165-165-50150	OVERTIME (ASRS)	39,965	38,407	71,245	68,750
100-165-165-50153	OVERTIME (PSRS)	132,478	207,539	176,759	162,000
	Total Salaries	**2,161,501**	**2,694,201**	**3,036,417**	**3,973,974**
100-165-165-50210	FICA EXPENSE	167,982	199,449	232,286	250,049
100-165-165-50212	INDUSTRIAL INSURANCE	61,300	129,255	106,600	106,600
100-165-165-50220	PUBLIC SAFETY RETIREMENT EXP	218,340	225,450	289,769	245,130
100-165-165-50221	STATE RETIREMENT EXP	66,053	69,973	107,339	63,007
100-165-165-50224	PS UNFUNDED LIABILITY	157,005	338,489	365,305	365,305
100-165-165-50230	PSPRS CANCER INSURANCE	850	1,100	1,200	1,200
100-165-165-50232	HEALTH INSURANCE	280,450	427,832	438,923	415,555
100-165-165-50233	DENTAL INSURANCE	24,868	27,933	31,076	25,915
100-165-165-50234	LIFE INSURANCE	628	697	741	962
100-165-165-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**977,476**	**1,420,178**	**1,573,239**	**1,473,724**
100-165-165-60104	CLOTHING ALLOWANCE	33,464	32,227	44,000	44,000
100-165-165-60112	TRAINING & TRAVEL	12,916	15,057	20,797	18,100
100-165-165-60114	MEMBERSHIP & DUES	2,908	3,152	4,200	4,800
100-165-165-60116	RECRUITING & RETENTION	0	0	0	0
100-165-165-60302	DATA PROCESSING	36,297	69,580	50,000	67,000
100-165-165-60305	OTHER CONTRACT SERVICES	33,929	26,987	55,000	119,000
100-165-165-60308	TOWN CANINE	4,676	3,965	4,000	0
100-165-165-60312	ANIMAL CONTROL	6,594	13,000	7,000	13,000
100-165-165-60320	VEHICLE LEASING	0	276,193	283,000	330,000
100-165-165-60403	PRINTING, BINDING & PHOTO	328	432	1,024	1,200
100-165-165-60406	BOOKS, PUBLICATIONS & MAPS	1,137	464	750	750
100-165-165-60599	INTERNET	23,917	20,131	32,243	36,000
100-165-165-60600	SVC TO MAINT BUILDINGS	0	0	2,000	2,000
100-165-165-60601	SVC TO MAINT AUTO	31,183	29,194	29,000	25,000
100-165-165-60602	SVC TO MAINT OFFICE EQUIPMENT	81	0	500	500
100-165-165-60603	SVC TO MAINT COMM EQUIPMENT	4,006	117,990	120,000	90,000
100-165-165-60604	SVC TO MAINT OTHER EQUIPMENT	953	2,604	1,000	750

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
100-165-165-60618	UTILITIES EXPENSE	18,033	23,659	33,098	27,000
100-165-165-60619	RADIO REPEATER	4,539	0	0	0
100-165-165-60620	TELEPHONE	14,775	16,929	29,181	20,000
100-165-165-60628	AMMUNITION	13,443	1,952	10,000	10,000
100-165-165-60639	OFFICE SUPPLIES	6,211	5,841	8,000	7,000
100-165-165-60641	DISPOSABLE SUPPLIES	6,217	6,400	5,000	5,000
100-165-165-60648	GAS, OIL & LUBRICANTS	94,384	104,752	96,044	100,000
100-165-165-60654	SMALL TOOLS	914	1,083	1,500	1,500
100-165-165-60656	TRAFFIC CONTROL SUPPLIES	145	245	500	250
100-165-165-69212	POLICE EXPLORER PROGRAM	0	0	0	500
100-165-165-69215	PUBLIC OUTREACH	1,430	2,640	3,500	3,000
100-165-165-69999	MINOR CAPITAL	17,322	45,309	31,000	23,000
	Total Operating Expenses	**369,802**	**819,786**	**872,337**	**949,350**

		2022-23	2023-24	2024-25	2025-26
		ACTUAL	**ACTUAL**	**PROJECTED**	**BUDGET**
100-165-165-90908	VEHICLES CAPITAL OUTLAY	127,110	0	0	0
100-165-165-90912	OTHER CAPITAL PURCHASES	17,594	0	0	0
100-165-165-90934	OFFICE EQUIPMENT	0	0	0	0
	Total Capital Expenses	**144,704**	**0**	**0**	**0**
	Total Police Expenses	**3,653,483**	**4,934,165**	**5,481,993**	**6,397,048**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
FIRE					
100-170-165-50100	SALARIES & WAGES FT (ASRS)	41,830	11,514	86,666	13,385
100-170-165-50103	SALARIES & WAGES (PSRS)	1,124,181	1,758,691	1,976,142	2,299,554
100-170-165-50108	SALARIES ON CALL/STIPEND	0	0	0	0
100-170-165-50110	SALARIES & WAGES PART-TIME	0	0	0	0
100-170-165-50111	SALARIES & WAGES PT - ASRS	0	0	0	0
100-170-165-50124	GRANT CONTRA ACCT	0	0	0	0
100-170-165-50126	COMP TIME - USED (PSRS)	503	10,660	5,404	14,111
100-170-165-50140	SICK TIME	51,046	35,340	30,374	39,000
100-170-165-50153	OVERTIME (PSRS)	120,480	317,025	383,233	350,000
	Total Salaries	**1,338,040**	**2,133,230**	**2,481,819**	**2,716,050**
100-170-165-50210	FICA EXPENSE	102,223	157,773	189,859	162,237
100-170-165-50212	INDUSTRIAL INSURANCE	46,135	109,969	102,969	102,969
100-170-165-50220	PUBLIC SAFETY RETIREMENT EXP	140,314	231,974	339,513	402,926
100-170-165-50221	STATE RETIREMENT EXP	990	1,369	10,651	1,544
100-170-165-50224	PS UNFUNDED LIABILITY	165,959	545,956	526,554	526,554
100-170-165-50230	PSPRS CANCER INSURANCE	20,552	22,190	22,092	22,500
100-170-165-50232	HEALTH INSURANCE	157,402	293,578	309,945	265,861
100-170-165-50233	DENTAL INSURANCE	15,801	18,046	22,077	29,051
100-170-165-50234	LIFE INSURANCE	396	531	607	639
100-170-165-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**649,772**	**1,381,386**	**1,524,267**	**1,514,280**
100-170-165-60020	CONTRACTED SERVICES REIMB	2,118	1,644	2,500	3,000
100-170-165-60104	CLOTHING ALLOWANCE	9,765	13,159	15,500	13,200
100-170-165-60105	LAUNDRY & CLEANING	564	470	1,500	500
100-170-165-60109	MISC LABS & CDL PHYSICALS	8,634	1,260	10,000	23,000
100-170-165-60112	TRAINING & TRAVEL	6,227	8,653	8,383	9,000
100-170-165-60114	MEMBERSHIP & DUES	75	150	525	525
100-170-165-60302	DATA PROCESSING	4,184	5,512	10,200	14,200
100-170-165-60308	OTHER PROFESSIONAL SERVICES	5,902	5,300	7,000	2,000
100-170-165-60320	VEHICLE LEASING	0	14,367	35,000	52,000
100-170-165-60599	INTERNET	4,190	13,666	6,388	19,670
100-170-165-60600	SVC TO MAINT BUILDINGS	2,837	7,926	8,000	8,000
100-170-165-60601	SVC TO MAINT AUTO	26,936	25,289	27,500	35,000
100-170-165-60603	SVC TO MAINT COMM EQUIPMENT	2,778	5,963	7,400	95,000
100-170-165-60604	SVC TO MAINT OTHER EQUIPMENT	6,239	13,812	13,000	13,000
100-170-165-60618	UTILITIES EXPENSE	20,671	43,163	69,132	50,000
100-170-165-60619	RADIO REPEATER	0	4,522	6,000	6,400
100-170-165-60620	TELEPHONE	649	1,043	560	330
100-170-165-60639	OFFICE SUPPLIES	3,669	5,400	4,500	4,800
100-170-165-60641	DISPOSABLE SUPPLIES	12,085	13,453	14,000	18,000
100-170-165-60648	GAS, OIL & LUBRICANTS	22,123	22,578	22,548	23,000

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
100-170-165-60654	SMALL TOOLS	1,040	971	1,590	1,500
100-170-165-69215	PUBLIC OUTREACH	980	729	2,000	2,500
100-170-165-69222	FIRE EXPLORER PROGRAM	0	0	0	0
100-170-165-69999	MINOR CAPITAL	17,060	26,042	27,800	40,000
	Total Operating Expenses	**158,726**	**235,072**	**301,026**	**434,625**
100-170-165-90905	BUILDING IMPROVEMENTS	4,200,991	243,363	700,000	0
100-170-165-90908	VEHICLES CAPITAL OUTLAY	0	0	0	1,573,000
100-170-165-90912	OTHER CAPITAL PURCHASES	112,527	13,869	48,000	0
	Total Capital Expenses	**4,313,518**	**257,232**	**748,000**	**1,573,000**
	Total Fire Expenses	**6,460,056**	**4,006,920**	**5,055,113**	**6,237,956**

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
Total General Fund Expenses	**15,600,556**	**15,729,658**	**18,295,705**	**24,255,685**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

Streets

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
300-101-300-43729	BUDGETED FUND BALANCE	0	0	738,685	707,149
300-101-300-43736	RESERVE - CAPITAL	0	0	155,850	184,200
	Total Beginning Budget	**0**	**0**	**894,535**	**891,349**
300-101-300-42504	COUNTY GRANTS	0	0	16,717	0
300-101-300-44210	LOCAL SALES TAX	772,468	890,251	951,890	890,251
300-101-300-44416	HURF - FUEL TAX	597,810	650,333	607,054	651,363
300-101-300-46459	INTEREST INCOME	64,402	75,587	62,999	62,802
300-101-300-46460	LGIP LOSS	0	0	0	0
300-101-300-48875	MISCELLANEOUS REVENUES	0	0	0	0
300-101-300-48880	SURPLUS OF TOWN PROPERTY	0	4,985	0	0
300-101-300-49910	TRANSFER IN	0	400,000	600,000	1,700,000
300-101-300-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**1,434,680**	**2,021,156**	**3,133,195**	**4,195,765**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

Streets

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
300-300-300-50100	SALARIES & WAGES FULL-TIME	208,808	270,003	261,959	360,317
300-300-300-50107	SALARIES & WAGES TEMP	0	0	0	0
300-300-300-50108	SALARIES ON CALL/STIPEND	0	0	(817)	0
300-300-300-50125	COMP TIME - USED	3	599	0	700
300-300-300-50140	SICK TIME	7,683	8,636	3,880	4,900
300-300-300-50150	OVERTIME	4,927	9,430	8,519	8,633
	Total Salaries	**221,421**	**288,668**	**273,541**	**374,550**
300-300-300-50210	FICA EXPENSE	17,192	21,493	20,926	30,033
300-300-300-50212	INDUSTRIAL INSURANCE	10,087	22,263	21,096	16,220
300-300-300-50221	STATE RETIREMENT EXP	26,867	33,759	33,618	43,690
300-300-300-50232	HEALTH INSURANCE	40,882	45,726	40,784	79,406
300-300-300-50233	DENTAL INSURANCE	2,761	3,262	2,881	4,427
300-300-300-50234	LIFE INSURANCE	94	135	116	150
300-300-300-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**97,883**	**126,638**	**119,422**	**173,926**
300-300-300-60104	CLOTHING ALLOWANCE	728	758	1,000	1,000
300-300-300-60105	LAUNDRY & CLEANING	0	0	0	0
300-300-300-60109	MISC LABS & CDL PHYSICALS	1,260	550	1,000	1,000
300-300-300-60112	TRAINING & TRAVEL	8,191	12,757	10,000	14,000
300-300-300-60114	MEMBERSHIP & DUES	0	0	0	0
300-300-300-60118	LICENSES & PERMITS	2,000	2,000	2,000	2,000
300-300-300-60302	DATA PROCESSING	399	380	20,425	1,000
300-300-300-60305	OTHER CONTRACT SERVICES	34,774	38,663	45,000	65,000
300-300-300-60308	OTHER PROFESSIONAL SERVICES	130,288	22,850	40,000	70,000
300-300-300-60320	VEHICLE LEASING	0	29,768	45,000	45,000
300-300-300-60406	BOOKS, PUBLICATIONS & MAPS	0	0	0	0
300-300-300-60601	SVC TO MAINT AUTO	14,090	11,704	12,500	15,000
300-300-300-60604	SVC TO MAINT OTHER EQUIPMENT	2,871	3,574	3,500	3,500
300-300-300-60605	SVC TO MAINT STREETS	363,268	506,155	500,000	670,000
300-300-300-60607	MAINT SHOP CHARGES	21,311	23,253	22,147	29,181
300-300-300-60614	SIGNAGE & LIGHTING	13,797	11,962	25,000	35,000
300-300-300-60616	INSURANCE LIABILITY	7,465	7,360	8,232	8,232
300-300-300-60618	UTILITIES EXPENSE	37,635	37,420	49,173	42,208
300-300-300-60639	OFFICE SUPPLIES	134	149	150	150
300-300-300-60646	CHEMICALS	3,014	3,442	4,000	4,000
300-300-300-60648	GAS, OIL & LUBRICANTS	15,008	13,963	9,257	12,000
300-300-300-60654	SMALL TOOLS	915	1,981	2,000	2,000
300-300-300-60656	SAFETY	1,859	2,389	2,500	2,500
300-300-300-69999	MINOR CAPITAL	4,934	8,423	8,000	8,000
	Total Operating Expenses	**663,941**	**739,501**	**810,884**	**1,030,771**
300-300-300-90904	GROUND IMPROVEMENTS	15,390	1,834,187	1,000,000	2,380,000

		2022-23	2023-24	2024-25	2025-26
		ACTUAL	**ACTUAL**	**PROJECTED**	**BUDGET**
300-300-300-90908	VEHICLES CAPITAL OUTLAY	245,640	0	30,000	0
300-300-300-90912	OTHER CAPITAL PURCHASES	5,977	4,750	8,000	0
300-300-300-90944	ASSETS TRANSFERRED	0	0	0	0
	Total Capital Expenses	**267,007**	**1,838,937**	**1,038,000**	**2,380,000**
	Total Expenses	**1,250,252**	**2,993,744**	**2,241,846**	**3,959,247**
300-300-300-95100	CONTINGENCY	0	0	735,499	52,318
300-300-300-95150	CAPITAL RESERVE	0	0	155,850	184,200
	Contingency/Reserve Total	**0**	**0**	**891,349**	**236,518**
	Expense Total w Cont/Reserves	**1,250,252**	**2,993,744**	**3,133,195**	**4,195,765**
	Ending Balance	**184,428**	**(972,588)**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
BED TAX					
320-101-320-43729	BUDGETED FUND BALANCE	0	0	283,941	311,965
	Total Beginning Budget	**0**	**0**	**283,941**	**311,965**
320-101-320-44210	LOCAL SALES TAX	247,539	250,229	253,229	253,229
320-101-320-46459	INTEREST INCOME	8,382	13,067	6,177	6,177
320-101-320-48875	MISCELLANEOUS REVENUES	15,671	0	0	0
320-101-320-49910	TRANSFER IN	0	0	0	0
320-101-320-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**271,592**	**263,296**	**543,347**	**571,371**
BED TAX					
320-320-320-50107	SALARIES & WAGES TEMP	0	0	0	0
	Total Salaries	**0**	**0**	**0**	**0**
320-320-320-50210	FICA EXPENSE	0	0	0	0
320-320-320-50212	INDUSTRIAL INSURANCE	0	0	0	0
	Total Other Personnel Costs	**0**	**0**	**0**	**0**
320-320-320-60112	TRAINING & TRAVEL	0	0	0	0
320-320-320-60302	DATA PROCESSING	0	0	0	0
320-320-320-60305	OTHER CONTRACT SERVICES	60,000	60,000	65,000	0
320-320-320-60401	MARKETING	145,693	216,444	150,882	199,242
320-320-320-60402	MARKETING - II	10,000	6,137	0	10,000
320-320-320-60405	ECONOMIC DEVELOPMENT	0	0	0	0
320-320-320-60410	MATCHING IMPROVEMENTS	0	0	10,000	25,000
320-320-320-60630	DEVORE STATUES	2,550	0	5,500	5,500
Total Operating Expenses		**218,243**	**282,581**	**231,382**	**239,742**
320-135-135-90902	COFFINGER PARK	0	0	0	142,000
320-135-135-90905	BUILDING IMPROVEMENTS	0	0	0	80,000
	Total Capital Expenses	**0**	**0**	**0**	**222,000**
	Total Expenses	**218,243**	**282,581**	**231,382**	**461,742**
320-320-320-95100	CONTINGENCY	0	0	311,965	109,629
	Expense Total w Cont/Reserves	**218,243**	**282,581**	**543,347**	**571,371**
	Ending Balance	**53,349**	**(19,285)**	**0**	**0**

		2022-23	2023-24	2024-25	2025-26
		ACTUAL	**ACTUAL**	**PROJECTED**	**BUDGET**
WATER 1					
500-101-500-43725	CONTRIBUTION FUND EQUITY	0	0	4,282,272	5,354,292
500-101-500-43736	RESERVE - CAPITAL	0	0	9,000	312,000
	Total Beginning Budget	**0**	**0**	**4,291,272**	**5,666,292**
500-101-500-42504	COUNTY GRANTS	594,135	0	0	0
500-101-500-42513	REIMBURSEMENTS (Loans/Grants)	0	0	0	0
500-101-500-46459	INTEREST INCOME	52,799	198,891	189,873	165,000
500-101-500-46460	LGIP LOSS	0	0	0	0
500-101-500-46550	WATER CONNECT FEES	3,550	3,650	22,724	7,500
500-101-500-46552	WATER SALES	1,398,070	1,470,839	1,835,915	2,275,000
500-101-500-46553	WATER SALES TAX EXEMPT	16,316	15,465	24,561	15,793
500-101-500-46565	WATER INSTALLATION	19,364	27,572	35,478	30,000
500-101-500-46567	BACKFLOW	12,417	12,501	12,816	12,500
500-101-500-46568	ILLEGAL CONNECT	0	1,000	0	0
500-101-500-46569	METER RE-READ FEES	50	50	100	100
500-101-500-46573	INSPECTION & TESTING FEES	5,985	30,320	350,000	25,000
500-101-500-46620	CONTRACTED SERVICES REIMB	0	0	0	0
500-101-500-48875	MISCELLANEOUS REVENUES	8,873	8,161	8,153	508,000
500-101-500-48878	WATER TOWER LEASE	47,472	65,023	65,022	44,000
500-101-500-48880	SURPLUS OF TOWN PROPERTY	0	8,750	0	0
500-101-500-48881	SALES & USE TAX CREDIT	0	0	0	0
500-101-500-49910	TRANSFER IN	0	0	0	0
500-101-500-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**2,159,031**	**1,842,222**	**6,835,915**	**8,749,185**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
WATER 1					
500-500-500-50100	SALARIES & WAGES FULL-TIME	133,979	163,944	165,546	182,754
500-500-500-50107	SALARIES & WAGES TEMP	0	0	0	0
500-500-500-50108	SALARIES ON CALL/STIPEND	5,599	5,333	5,805	10,822
500-500-500-50125	COMP TIME - USED	375	1,251	427	1,500
500-500-500-50140	SICK TIME	4,744	5,403	3,999	5,380
500-500-500-50150	OVERTIME	2,458	5,155	2,309	5,424
	Total Salaries	**147,155**	**181,086**	**178,087**	**205,880**
500-500-500-50210	FICA EXPENSE	10,771	13,130	13,624	15,211
500-500-500-50212	INDUSTRIAL INSURANCE	2,636	6,528	6,420	3,500
500-500-500-50221	STATE RETIREMENT EXP	18,172	21,879	21,887	20,689
500-500-500-50223	STATE RETIREMENT GASB 68	(4,126)	(13,454)	0	0
500-500-500-50232	HEALTH INSURANCE	32,339	33,178	33,130	28,320
500-500-500-50233	DENTAL INSURANCE	2,312	2,356	2,358	1,772
500-500-500-50234	LIFE INSURANCE	45	72	77	63
500-500-500-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**62,149**	**63,689**	**77,495**	**69,555**
500-500-500-60020	CONTRACTED SERVICES REIMB	0	0	0	0
500-500-500-60104	CLOTHING ALLOWANCE	1,090	737	1,500	1,500
500-500-500-60109	MISC LABS & CDL PHYSICALS	170	100	1,500	1,500
500-500-500-60112	TRAINING & TRAVEL	1,278	5,717	2,500	6,000
500-500-500-60114	MEMBERSHIP & DUES	200	206	450	500
500-500-500-60118	LICENSES & PERMITS	3,350	594	3,500	4,000
500-500-500-60302	DATA PROCESSING	2,548	13,276	3,000	3,500
500-500-500-60305	OTHER CONTRACT SERVICES	27,874	21,956	26,050	35,000
500-500-500-60308	OTHER PROFESSIONAL SERVICES	16,949	111,062	75,000	145,000
500-500-500-60310	ADMIN CHARGE - GF	145,972	33,423	116,332	141,110
500-500-500-60317	ADMIN CHARGE - PS & CIP	25,261	14,166	36,551	41,573
500-500-500-60320	VEHICLE LEASING	0	9	31,000	40,000
500-500-500-60406	BOOKS, PUBLICATIONS & MAPS	221	468	350	350
500-500-500-60599	INTERNET	468	0	451	451
500-500-500-60600	SVC TO MAINT BUILDINGS	0	0	600	1,200
500-500-500-60601	SVC TO MAINT AUTO	6,373	4,226	2,500	7,000
500-500-500-60604	SVC TO MAINT OTHER EQUIPMENT	4,790	911	4,000	6,000
500-500-500-60605	SVC TO MAINT STREETS	23,207	7,502	25,000	33,000
500-500-500-60607	MAINT SHOP CHARGES	21,311	23,253	22,147	29,181
500-500-500-60609	MATERIALS	23,308	38,275	46,000	50,600
500-500-500-60610	METERS	7,512	10,064	40,000	52,000
500-500-500-60612	DAMAGE CLAIMS & REPLACEMENT	0	0	0	0
500-500-500-60613	SVC TO MAINT COLL/DIST SYSTEMS	124,561	44,216	80,000	132,000
500-500-500-60615	SVC TO MAINT FIRE HYDRANTS	0	50	3,500	5,000
500-500-500-60616	INSURANCE LIABILITY	62,712	70,455	77,566	140,910

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
500-500-500-60618	UTILITIES EXPENSE	106,126	147,482	167,574	189,225
500-500-500-60622	RENTALS-LEASES-LOANS	0	0	0	0
500-500-500-60639	OFFICE SUPPLIES	28	447	500	500
500-500-500-60640	POSTAGE	5,036	8,454	8,000	8,250
500-500-500-60644	JANITORIAL SUPPLIES	200	0	200	200
500-500-500-60646	CHEMICALS	6,405	9,123	10,000	25,000
500-500-500-60648	GAS, OIL & LUBRICANTS	9,661	10,542	12,000	12,480
500-500-500-60654	SMALL TOOLS	2,212	2,095	3,500	3,500
500-500-500-60656	SAFETY	1,672	917	650	1,075
500-500-500-69999	MINOR CAPITAL	2,534	2,251	2,750	3,000
500-500-500-70700	WRITE-OFF @ 10 YR +	3,195	(1,525)	76	576
	Total Operating Expenses	**636,224**	**580,452**	**804,746**	**1,121,182**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
500-500-500-80810	DEBT PRINCIPAL	0	0	0	81,852
500-500-500-80812	DEBT INTEREST	0	0	0	90,968
500-500-500-90905	BUILDING IMPROVEMENTS	0	0	0	75,000
500-500-500-90908	VEHICLES CAPITAL OUTLAY	0	76,866	0	0
500-500-500-90910	METERS & EQUIPMENT	0	0	0	0
500-500-500-90912	OTHER CAPITAL PURCHASES	0	9,201	96,500	0
500-500-500-90914	INFRASTRUCTURE UPGRADE	1,426,267	75,037	12,794	2,470,000
500-500-500-90944	ASSETS TRANSFERRED	0	0	0	0
500-500-500-90998	ASSET ACQUISITION	(1,414,497)	(84,238)	0	0
500-500-500-90999	DEPRECIATION EXPENSE	413,105	413,884	0	0
	Capital Expense	**424,875**	**490,750**	**109,294**	**2,717,820**
	Total Expenses	**1,270,403**	**1,315,977**	**1,169,622**	**4,114,438**
500-500-500-95100	CONTINGENCY	0	0	5,657,292	4,322,748
500-500-500-95150	CAPITAL RESERVE	0	0	9,000	312,000
	Contingency/Reserve Total	**0**	**0**	**5,666,292**	**4,634,748**
	Expense Total w Cont/Reserves	**1,270,403**	**1,315,977**	**6,835,915**	**8,749,185**
	Ending Balance	**888,628**	**526,245**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

WATER 2 (WR)

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
501-101-500-43725	CONTRIBUTION FUND EQUITY	0	0	223,689	39,876
501-101-500-43736	RESERVE - CAPITAL	0	0	581,518	733,545
	Total Beginning Budget	**0**	**0**	**805,207**	**773,421**
501-101-500-46400	CONTRIBUTIONS REC'D	0	0	0	0
501-101-500-46459	INTEREST INCOME	25,535	46,527	44,101	35,000
501-101-500-46550	WATER CONNECT FEES	2,890	2,970	2,860	2,800
501-101-500-46552	WATER SALES	497,445	572,828	580,442	650,000
501-101-500-46553	WATER SALES TAX EXEMPT	0	0	0	0
501-101-500-46555	CONSTRUCTION WATER SALES	19,746	13,249	5,257	7,500
501-101-500-46565	WATER INSTALLATION	25,405	28,797	30,077	30,000
501-101-500-46567	BACKFLOW	144	204	324	200
501-101-500-46569	METER RE-READ FEES	0	50	0	0
501-101-500-46573	INSPECTION & TESTING FEES	300	0	200	0
501-101-500-48875	MISCELLANEOUS REVENUES	64,880	262,401	260	350,000
501-101-500-48881	SALES & USE TAX CREDIT	303	352	295	295
	Total Revenue	**636,648**	**927,378**	**1,469,023**	**1,849,216**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
WATER 2 (WR)					
501-501-500-50100	SALARIES & WAGES FULL-TIME	98,602	151,609	160,169	173,720
501-501-500-50108	SALARIES ON CALL/STIPEND	985	0	0	0
501-501-500-50125	COMP TIME - USED	326	915	427	1,500
501-501-500-50140	SICK TIME	3,058	4,943	3,938	5,000
501-501-500-50150	OVERTIME	875	4,921	2,072	7,500
	Total Salaries	**103,846**	**162,388**	**166,605**	**187,720**
501-501-500-50210	FICA EXPENSE	7,662	11,742	12,745	14,739
501-501-500-50212	INDUSTRIAL INSURANCE	1,749	4,079	5,018	4,080
501-501-500-50221	STATE RETIREMENT EXP	13,020	19,512	20,476	20,053
501-501-500-50223	STATE RETIREMENT GASB 68	1,121	(32,398)	0	0
501-501-500-50232	HEALTH INSURANCE	22,100	27,968	31,421	25,641
501-501-500-50233	DENTAL INSURANCE	1,566	1,953	2,229	1,708
501-501-500-50234	LIFE INSURANCE	28	121	55	166,901
	Total Other Personnel Costs	**47,246**	**32,977**	**71,944**	**233,121**
501-501-500-60104	CLOTHING ALLOWANCE	888	709	1,100	1,100
501-501-500-60109	MISC LABS & CDL PHYSICALS	120	100	600	600
501-501-500-60112	TRAINING & TRAVEL	1,323	4,817	3,500	6,000
501-501-500-60114	MEMBERSHIP & DUES	200	206	450	500
501-501-500-60118	LICENSES & PERMITS	0	0	4,500	4,500
501-501-500-60302	DATA PROCESSING	2,397	594	3,200	3,200
501-501-500-60305	OTHER CONTRACT SERVICES	5,143	4,411	10,000	20,000
501-501-500-60308	OTHER PROFESSIONAL SERVICES	13,741	7,290	20,000	20,000
501-501-500-60310	ADMIN CHARGE - GF	97,356	78,291	71,141	95,776
501-501-500-60317	ADMIN CHARGE - PS & CIP	25,261	33,423	36,551	41,573
501-501-500-60320	VEHICLE LEASING	0	0	15,000	15,000
501-501-500-60406	BOOKS, PUBLICATIONS & MAPS	196	0	1,000	1,000
501-501-500-60599	INTERNET	702	428	0	618
501-501-500-60600	SVC TO MAINT BUILDINGS	54	361	1,200	3,000
501-501-500-60601	SVC TO MAINT AUTO	1,304	1,298	1,200	1,200
501-501-500-60602	SVC TO MAINT OFFICE EQUIPMENT	0	0	250	250
501-501-500-60604	SVC TO MAINT OTHER EQUIPMENT	932	723	3,000	3,000
501-501-500-60605	SVC TO MAINT STREETS	1,454	2,714	2,500	20,000
501-501-500-60607	MAINT SHOP CHARGES	21,311	23,253	22,147	29,181
501-501-500-60609	MATERIALS	1,071	1,254	4,500	7,000
501-501-500-60610	METERS	38,246	23,608	25,000	30,000
501-501-500-60613	SVC TO MAINT COLL/DIST SYSTEMS	20,284	16,004	35,000	80,000
501-501-500-60615	SVC TO MAINT FIRE HYDRANTS	427	1,280	2,000	4,000
501-501-500-60616	INSURANCE LIABILITY	12,077	13,283	15,120	15,120
501-501-500-60618	UTILITIES EXPENSE	97,690	127,695	148,556	163,410
501-501-500-60620	TELEPHONE	731	1,309	1,863	1,479
501-501-500-60622	RENTALS-LEASES-LOANS	0	0	0	0

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
501-501-500-60639	OFFICE SUPPLIES	0	21	500	1,000
501-501-500-60640	POSTAGE	2,831	3,204	4,000	4,800
501-501-500-60644	JANITORIAL SUPPLIES	17	0	200	200
501-501-500-60646	CHEMICALS	5,228	7,542	9,500	15,000
501-501-500-60648	GAS, OIL & LUBRICANTS	10,652	6,966	9,000	9,000
501-501-500-60654	SMALL TOOLS	1,691	1,361	1,400	1,400
501-501-500-60656	SAFETY	979	917	1,075	1,075
501-501-500-69999	MINOR CAPITAL	1,675	1,207	2,000	2,000
501-501-500-70700	WRITE-OFF @ 10 YR +	0	474	0	0
	Total Operating Expenses	**365,981**	**364,743**	**457,053**	**601,983**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
501-501-500-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
501-501-500-90912	OTHER CAPITAL PURCHASES	8,140	9,201	0	0
501-501-500-90914	INFRASTRUCTURE UPGRADE	0	0	0	0
501-501-500-90998	ASSET ACQUISITION	(50,924)	(9,201)	0	0
501-501-500-90999	DEPRECIATION EXPENSE	489,248	464,039	0	0
	Capital Expense	**446,464**	**464,039**	**0**	**0**
	Total Expenses	**963,537**	**1,024,147**	**695,603**	**1,022,824**
501-501-500-95100	CONTINGENCY	0	0	191,903	92,847
501-501-500-95150	CAPITAL RESERVE	0	0	581,518	733,545
	Contingency/Reserve Total	**0**	**0**	**773,421**	**826,392**
	Expense Total w Cont/Reserves	**963,537**	**1,024,147**	**1,469,023**	**1,849,216**
	Ending Balance	**(326,889)**	**(96,769)**	**0**	**0**

		2022-23	2023-24	2024-25	2025-26
		ACTUAL	**ACTUAL**	**PROJECTED**	**BUDGET**

ELECTRIC

510-101-500-43725	CONTRIBUTION FUND EQUITY	0	0	3,365,037	2,684,742
510-101-500-43736	RESERVE - CAPITAL	0	0	710,000	1,020,000
	Total Beginning Budget	**0**	**0**	**4,075,037**	**3,704,742**
510-101-500-42504	COUNTY GRANTS	0	0	0	0
510-101-500-46459	INTEREST INCOME	148,156	235,050	245,197	175,000
510-101-500-46460	LGIP LOSS	0	0	0	0
510-101-500-46556	FIELD COLLECTION CHARGES	0	0	0	0
510-101-500-46558	LATE PENALTY FEE	60,808	49,408	60,623	45,000
510-101-500-46560	ELECTRIC SALES	2,794,061	2,779,454	2,769,432	2,769,432
510-101-500-46561	ELECTRIC SALES TAX EXEMPT	0	0	0	0
510-101-500-46562	ELECTRIC CONNECT FEES	5,020	5,489	8,452	5,489
510-101-500-46563	ELECTRIC INSTALLATION	12,508	25,533	129,271	25,500
510-101-500-46566	POWER SUPPLY ADJUSTOR	1,121,100	950,931	650,659	950,000
510-101-500-46568	ILLEGAL CONNECT	0	0	0	0
510-101-500-46569	METER RE-READ FEES	0	0	50	0
510-101-500-46572	BILL RE-PRINT FEES	63	39	68	360
510-101-500-48875	MISCELLANEOUS REVENUES	11,845	10,719	8,038	7,500
510-101-500-48876	OVERAGE/SHORTAGE	108	7	22	20
510-101-500-48879	SCHEDULING SALES	5,753	8,035	6,872	8,029
510-101-500-48880	SURPLUS OF TOWN PROPERTY	0	0	0	0
510-101-500-48881	SALES & USE TAX CREDIT	2,579	2,716	2,490	2,700
510-101-500-49910	TRANSFER IN	0	0	0	0
510-101-500-49920	TRANSFER OUT	(200,000)	(200,000)	0	0
	Total Revenue	**3,962,001**	**3,867,381**	**7,956,211**	**7,693,772**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
ELECTRIC					
510-510-500-50100	SALARIES & WAGES FULL-TIME	44,606	52,540	54,866	57,124
510-510-500-50108	SALARIES ON CALL/STIPEND	0	0	0	0
510-510-500-50125	COMP TIME - USED	0	0	0	0
510-510-500-50140	SICK TIME	2,445	2,213	1,156	1,500
510-510-500-50150	OVERTIME	248	304	599	500
	Total Salaries	**47,299**	**55,057**	**56,621**	**59,124**
510-510-500-50210	FICA EXPENSE	3,524	3,951	4,332	4,767
510-510-500-50212	INDUSTRIAL INSURANCE	505	635	653	611
510-510-500-50221	STATE RETIREMENT EXP	5,971	6,436	6,959	6,599
510-510-500-50223	STATE RETIREMENT GASB 68	2,175	383	0	0
510-510-500-50232	HEALTH INSURANCE	12,172	11,173	10,284	6,417
510-510-500-50233	DENTAL INSURANCE	924	849	744	531
510-510-500-50234	LIFE INSURANCE	21	19	18	2,162
510-510-500-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**25,292**	**23,446**	**22,989**	**21,088**
510-510-500-60020	CONTRACTED SERVICES REIMB	236,021	0	10,000	0
510-510-500-60104	CLOTHING ALLOWANCE	90	71	240	240
510-510-500-60105	LAUNDRY & CLEANING	0	0	0	0
510-510-500-60112	TRAINING & TRAVEL	0	0	300	300
510-510-500-60114	MEMBERSHIP & DUES	3,400	3,400	3,500	3,500
510-510-500-60200	CREDIT & ONLINE FEE'S	44,701	58,729	76,577	62,256
510-510-500-60302	DATA PROCESSING	2,395	579	18,000	6,000
510-510-500-60305	OTHER CONTRACT SERVICES	0	0	15,244	14,000
510-510-500-60308	OTHER PROFESSIONAL SERVICES	49,426	56,116	50,000	60,000
510-510-500-60310	ADMIN CHARGE - GF	424,007	402,321	459,099	398,913
510-510-500-60317	ADMIN CHARGE - PS & CIP	25,261	33,423	36,551	41,573
510-510-500-60320	VEHICLE LEASING	0	0	10,000	15,000
510-510-500-60422	APS MAINTENANCE	104,210	76,265	150,000	200,000
510-510-500-60577	TREE TRIMMING	17,431	0	35,000	75,000
510-510-500-60601	SVC TO MAINT AUTO	198	443	700	1,000
510-510-500-60604	SVC TO MAINT OTHER EQUIPMENT	0	0	250	250
510-510-500-60607	MAINT SHOP CHARGES	21,311	23,253	22,147	29,181
510-510-500-60609	MATERIALS	77	0	200	200
510-510-500-60610	METERS	810	162	2,500	3,000
510-510-500-60612	DAMAGE CLAIMS & REPLACEMENT	0	0	0	0
510-510-500-60616	INSURANCE LIABILITY	47,840	54,335	59,579	59,579
510-510-500-60639	OFFICE SUPPLIES	0	45	200	200
510-510-500-60640	POSTAGE	5,000	8,400	8,000	8,250
510-510-500-60648	GAS, OIL & LUBRICANTS	4,066	4,323	5,000	4,500
510-510-500-60654	SMALL TOOLS	0	0	0	0
510-510-500-60656	SAFETY	60	50	100	100

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
510-510-500-69999	MINOR CAPITAL	0	0	0	0
510-510-500-70700	WRITE-OFF @ 10 YR +	22,257	23,179	23,671	23,671
	Total Operating Expenses	**1,008,561**	**745,094**	**986,858**	**1,006,714**
510-510-500-70704	PURCH RESALE ELECTRIC	2,047,289	1,128,290	2,200,000	2,200,000
510-510-500-70705	PURCH WHSLE WAP ELECTRIC	167,768	231,777	240,000	240,000
510-510-500-70706	PURCH WHSLE APA ELECTRIC	62,043	63,027	100,000	100,000
510-510-500-70708	BUREAU OF RECLAMATION PD M&O	79,645	86,192	120,000	120,000
	Total Wholesale Electric	**2,356,745**	**1,509,286**	**2,660,000**	**2,660,000**
510-510-500-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
510-510-500-90910	METERS & EQUIPMENT	141,648	0	0	0
510-510-500-90912	OTHER CAPITAL PURCHASES	300,000	0	525,000	800,000
510-510-500-90944	ASSETS TRANSFERRED	0	0	0	0
510-510-500-90998	ASSET ACQUISITION	(494,422)	(347,033)	0	0
510-510-500-90999	DEPRECIATION EXPENSE	170,212	420,667	0	0
	Capital Expense	**117,438**	**73,634**	**525,000**	**800,000**
	Total Expenses	**3,555,335**	**2,406,517**	**4,251,468**	**4,546,927**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
510-510-500-95100	CONTINGENCY	0	0	2,994,742	2,126,846
510-510-500-95150	CAPITAL RESERVE	0	0	710,000	1,020,000
	Contingency/Reserve Total	**0**	**0**	**3,704,742**	**3,146,846**
	Expense Total w Cont/Reserves	**3,555,335**	**2,406,517**	**7,956,211**	**7,693,772**
	Ending Balance	**406,666**	**1,460,864**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

SANITATION

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
520-101-500-43725	CONTRIBUTION FUND EQUITY	0	0	997,334	334,732
520-101-500-43736	RESERVE - CAPITAL	0	0	0	0
	Total Beginning Budget	**0**	**0**	**997,334**	**334,732**
520-101-500-46459	INTEREST INCOME	83,910	35,579	24,888	24,888
520-101-500-46460	LGIP LOSS	0	0	0	0
520-101-500-46548	CAN CLEANING/EXCHANGE FEES	20	0	150	0
520-101-500-46549	CAN SUSPENSION FEES	900	1,200	1,076	1,000
520-101-500-46554	CAN DELIVERY FEES	13,200	10,700	11,024	9,000
520-101-500-46582	REFUSE COLLECTIONS	1,049,871	1,317,668	1,310,055	1,465,000
520-101-500-46585	GREENWASTE	200	500	133	200
520-101-500-46586	RECYCLING	66,035	17,619	0	0
520-101-500-48875	MISCELLANEOUS REVENUES	5,000	4,350	3,433	3,467
520-101-500-48880	SURPLUS OF TOWN PROPERTY	0	0	0	0
520-101-500-49910	TRANSFER IN	0	0	0	0
520-101-500-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**1,219,136**	**1,387,616**	**2,348,094**	**1,838,287**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
SANITATION					
520-520-500-50100	SALARIES & WAGES FULL-TIME	180,093	224,283	231,568	237,068
520-520-500-50107	SALARIES & WAGES TEMP	0	0	0	0
520-520-500-50108	SALARIES ON CALL/STIPEND	0	0	0	0
520-520-500-50125	COMP TIME - USED	1,279	1,723	0	749
520-520-500-50140	SICK TIME	3,669	11,867	3,956	5,000
520-520-500-50150	OVERTIME	5,191	4,381	6,496	4,500
	Total Salaries	**190,232**	**242,254**	**242,020**	**247,317**
520-520-500-50210	FICA EXPENSE	15,136	17,981	18,515	19,397
520-520-500-50212	INDUSTRIAL INSURANCE	9,985	18,272	18,254	12,266
520-520-500-50221	STATE RETIREMENT EXP	23,247	25,980	29,744	27,354
520-520-500-50223	STATE RETIREMENT GASB 68	26,213	207,958	0	0
520-520-500-50232	HEALTH INSURANCE	26,974	27,729	34,043	33,525
520-520-500-50233	DENTAL INSURANCE	1,915	2,273	2,679	2,169
520-520-500-50234	LIFE INSURANCE	83	80	67	90
520-520-500-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**103,553**	**300,273**	**103,302**	**94,801**
520-520-500-60104	CLOTHING ALLOWANCE	1,416	1,339	1,550	1,550
520-520-500-60105	LAUNDRY & CLEANING	0	0	0	0
520-520-500-60109	MISC LABS & CDL PHYSICALS	850	250	600	900
520-520-500-60112	TRAINING & TRAVEL	5,347	4,930	5,000	15,000
520-520-500-60114	MEMBERSHIP & DUES	0	0	0	0
520-520-500-60118	LICENSES & PERMITS	604	600	600	600
520-520-500-60302	DATA PROCESSING	434	568	450	450
520-520-500-60308	OTHER PROFESSIONAL SERVICES	1,999	1,457	3,326	5,000
520-520-500-60310	ADMIN CHARGE - GF	156,181	127,862	142,169	207,920
520-520-500-60317	ADMIN CHARGE - PS & CIP	25,261	33,423	36,551	41,573
520-520-500-60320	VEHICLE LEASING	0	0	8,500	13,000
520-520-500-60406	BOOKS, PUBLICATIONS & MAPS	0	228	300	300
520-520-500-60601	SVC TO MAINT AUTO	76,066	70,210	60,000	80,000
520-520-500-60604	SVC TO MAINT OTHER EQUIPMENT	3,102	776	1,500	3,000
520-520-500-60607	MAINT SHOP CHARGES	85,243	93,011	88,588	116,725
520-520-500-60609	MATERIALS	422	218	600	600
520-520-500-60616	INSURANCE LIABILITY	7,306	7,869	8,749	8,749
520-520-500-60619	RECYCLING	67,889	41,246	25,000	25,000
520-520-500-60621	TIPPING FEES	165,844	174,395	190,000	200,000
520-520-500-60622	RENTALS-LEASES-LOANS	0	0	0	0
520-520-500-60625	CLEAN UP PROJECT	1,696	3,067	2,000	2,000
520-520-500-60639	OFFICE SUPPLIES	0	124	0	0
520-520-500-60640	POSTAGE	5,000	8,790	8,000	8,000
520-520-500-60648	GAS, OIL & LUBRICANTS	67,799	54,535	50,000	60,000
520-520-500-60654	SMALL TOOLS	0	282	300	300

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
520-520-500-60656	SAFETY	1,046	604	500	1,045
520-520-500-69999	MINOR CAPITAL	65,849	47,054	65,000	60,000
520-520-500-70700	WRITE-OFF @ 10 YR +	182	572	36	246
	Total Operating Expenses	**739,536**	**673,410**	**699,319**	**851,959**
520-520-500-90908	VEHICLES CAPITAL OUTLAY	352,621	0	968,721	600,000
520-520-500-90912	OTHER CAPITAL PURCHASES	0	0	0	0
520-520-500-90944	ASSETS TRANSFERRED	0	0	0	0
520-520-500-90998	ASSET ACQUISITION	(352,621)	0	0	0
520-520-500-90999	DEPRECIATION EXPENSE	88,331	121,715	0	0
	Capital Expense	**88,331**	**121,715**	**968,721**	**600,000**
	Total Expenses	**1,121,652**	**1,337,652**	**2,013,362**	**1,794,077**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
520-520-500-95100	CONTINGENCY	0	0	334,732	44,210
520-520-500-95150	CAPITAL RESERVE	0	0	0	0
	Contingency/Reserve Total	**0**	**0**	**334,732**	**44,210**
	Expense Total w Cont/Reserves	**1,121,652**	**1,337,652**	**2,348,094**	**1,838,287**
	Ending Balance	**97,484**	**49,964**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
WASTEWATER 1					
530-101-500-43725	CONTRIBUTION FUND EQUITY	0	0	3,654,203	4,096,073
530-101-500-43736	RESERVE - CAPITAL	0	0	112,500	325,000
530-101-500-43738	WIFA & USDA RESERVE	0	0	0	
	Total Beginning Budget	**0**	**0**	**3,766,703**	**4,421,073**
530-101-500-42504	COUNTY GRANTS	0	0	0	0
530-101-500-42513	REIMBURSEMENTS (Loans/Grants)	0	0	0	0
530-101-500-46459	INTEREST INCOME	72,818	123,106	132,812	100,000
530-101-500-46460	LGIP LOSS	0	0	0	0
530-101-500-46564	SEWER INSTALLATION	100	9,034	20,000	10,000
530-101-500-46570	SEWER BASE FEE	531,976	543,710	750,000	575,000
530-101-500-46571	SEWER USAGE FEE	812,743	778,537	1,200,000	1,000,000
530-101-500-46573	INSPECTION & TESTING FEES	1,000	10,365	322,525	250,000
530-101-500-46601	DUMP STATION - COMM CTR	0	0	0	0
530-101-500-46603	DIRECT HAUL DUMPING	95,409	132,463	120,481	107,617
530-101-500-46620	CONTRACTED SERVICES REIMB	0	0	0	0
530-101-500-48875	MISCELLANEOUS REVENUES	5,123	4,195	15,588	4,807,500
530-101-500-48880	SURPLUS OF TOWN PROPERTY	0	0	0	0
530-101-500-49910	TRANSFER IN	0	0	0	0
530-101-500-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**1,519,169**	**1,601,410**	**6,328,110**	**11,271,190**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
WASTEWATER - 1					
530-530-500-50100	SALARIES & WAGES FULL-TIME	144,190	164,636	269,491	313,628
530-530-500-50108	SALARIES ON CALL/STIPEND	3,962	6,498	12,149	8,500
530-530-500-50110	SALARIES & WAGES PART-TIME	0	0	0	0
530-530-500-50125	COMP TIME - USED	1,520	872	1,171	1,000
530-530-500-50140	SICK TIME	7,060	4,446	6,124	6,500
530-530-500-50150	OVERTIME	3,794	4,983	6,089	7,500
	Total Salaries	**160,526**	**181,435**	**295,024**	**337,128**
530-530-500-50210	FICA EXPENSE	12,141	12,827	22,569	25,816
530-530-500-50212	INDUSTRIAL INSURANCE	2,635	3,437	7,064	5,926
530-530-500-50221	STATE RETIREMENT EXP	19,406	20,913	36,258	32,858
530-530-500-50223	STATE RETIREMENT GASB 68	(7,020)	84,349	0	0
530-530-500-50232	HEALTH INSURANCE	25,400	21,901	36,460	32,193
530-530-500-50233	DENTAL INSURANCE	1,510	1,592	2,539	2,068
530-530-500-50234	LIFE INSURANCE	56	34	151	83
530-530-500-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**54,128**	**145,053**	**105,042**	**98,944**
530-530-500-60020	CONTRACTED SERVICES REIMB	0	0	0	0
530-530-500-60104	CLOTHING ALLOWANCE	1,562	997	2,100	2,100
530-530-500-60105	LAUNDRY & CLEANING	0	0	0	0
530-530-500-60109	MISC LABS & CDL PHYSICALS	335	50	750	750
530-530-500-60112	TRAINING & TRAVEL	1,333	3,016	2,500	6,000
530-530-500-60114	MEMBERSHIP & DUES	0	0	0	0
530-530-500-60118	LICENSES & PERMITS	4,600	5,878	6,000	6,000
530-530-500-60302	DATA PROCESSING	604	568	1,000	1,000
530-530-500-60305	OTHER CONTRACT SERVICES	25,490	43,370	56,000	60,000
530-530-500-60308	OTHER PROFESSIONAL SERVICES	91,137	45,694	49,000	128,500
530-530-500-60310	ADMIN CHARGE - GF	122,200	89,187	115,429	159,212
530-530-500-60317	ADMIN CHARGE - PS & CIP	25,261	33,423	36,551	41,573
530-530-500-60320	VEHICLE LEASING	0	0	25,000	30,000
530-530-500-60406	BOOKS, PUBLICATIONS & MAPS	0	9	250	250
530-530-500-60599	INTERNET	468	468	451	451
530-530-500-60600	SVC TO MAINT BUILDINGS	2,489	2,208	5,000	30,000
530-530-500-60601	SVC TO MAINT AUTO	5,917	17,806	5,000	8,300
530-530-500-60604	SVC TO MAINT OTHER EQUIPMENT	40,678	34,430	65,000	100,000
530-530-500-60607	MAINT SHOP CHARGES	21,311	23,253	22,147	29,181
530-530-500-60609	MATERIALS	2,554	4,816	5,300	5,300
530-530-500-60613	SVC TO MAINT COLL/DIST SYSTEMS	31,030	13,387	35,000	40,000
530-530-500-60616	INSURANCE LIABILITY	62,844	71,210	78,527	78,527
530-530-500-60617	FLOOD INSURANCE	3,983	3,987	4,000	4,000
530-530-500-60618	UTILITIES EXPENSE	133,920	137,849	127,156	165,570
530-530-500-60620	TELEPHONE	1,212	1,232	1,478	1,453

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
530-530-500-60621	TIPPING FEES	12,283	23,907	20,000	25,000
530-530-500-60629	LAB SUPPLIES	3,287	4,838	5,000	7,000
530-530-500-60639	OFFICE SUPPLIES	0	198	500	500
530-530-500-60640	POSTAGE	5,029	8,400	8,000	8,250
530-530-500-60644	JANITORIAL SUPPLIES	119	44	300	300
530-530-500-60646	CHEMICALS	11,472	22,732	17,000	30,000
530-530-500-60648	GAS, OIL & LUBRICANTS	4,485	4,434	5,268	8,000
530-530-500-60654	SMALL TOOLS	1,492	1,887	2,100	2,100

		2022-23	2023-24	2024-25	2025-26
		ACTUAL	**ACTUAL**	**PROJECTED**	**BUDGET**
530-530-500-60656	SAFETY	1,648	1,522	2,100	2,100
530-530-500-69999	MINOR CAPITAL	2,598	6,410	2,956	3,000
530-530-500-70700	WRITE-OFF @ 10 YR +	2,972	(2,610)	108	203
	Total Operating Expenses	**624,313**	**604,600**	**706,970**	**984,621**
530-530-500-80639	EXPANSION	0	0	0	0
530-530-500-80810	DEBT PRINCIPAL	0	0	0	133,221
530-530-500-80812	DEBT INTEREST	114	0	0	148,058
530-530-500-90905	BUILDING IMPROVEMENTS	0	0	0	0
530-530-500-90908	VEHICLES CAPITAL OUTLAY	51,365	0	0	0
530-530-500-90912	OTHER CAPITAL PURCHASES	12,402	9,201	0	11,000
530-530-500-90914	INFRASTRUCTURE UPGRADE	467	167,277	800,000	5,960,000
530-530-500-90936	LAND PURCHASE	0	500	0	0
530-530-500-90944	ASSETS TRANSFERRED	0	0	0	0
530-530-500-90998	ASSET ACQUISITION	(123,438)	(1,460,982)	0	0
530-530-500-90999	DEPRECIATION EXPENSE	320,933	414,876	0	0
	Capital Expense	**261,843**	**(869,128)**	**800,000**	**6,252,279**
	Total Expenses	**1,100,810**	**61,960**	**1,907,037**	**7,672,972**
530-530-500-95100	CONTINGENCY	63,547	0	4,308,573	3,273,218
530-530-500-95150	CAPITAL RESERVE	0	0	112,500	325,000
530-530-500-95158	WIFA & USDA RESERVE	0	0	0	0
	Contingency/Reserve Total	**63,547**	**0**	**4,421,073**	**3,598,218**
	Expense Total w Cont/Reserves	**1,164,357**	**61,960**	**6,328,110**	**11,271,190**
	Ending Balance	**354,812**	**1,539,450**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

WASTEWATER 2 (WR)

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
531-101-500-43725	CONTRIBUTION FUND EQUITY	0	0	925,478	990,824
531-101-500-43736	RESERVE - CAPITAL	0	0	1,277,810	1,635,050
	Total Beginning Budget	**0**	**0**	**2,203,288**	**2,625,874**
531-101-500-46400	CONTRIBUTIONS REC'D	0	0	0	0
531-101-500-46459	INTEREST INCOME	79,253	92,073	80,761	60,000
531-101-500-46564	SEWER INSTALLATION	0	0	0	0
531-101-500-46570	SEWER BASE FEE	889,796	925,879	995,688	941,447
531-101-500-46571	SEWER USAGE FEE	226,950	294,727	275,000	324,407
531-101-500-46573	INSPECTION & TESTING FEES	0	0	0	0
531-101-500-46590	CONNECTION FEE	308,133	363,597	175,000	150,000
531-101-500-46620	CONTRACTED SERVICES REIMB	0	0	0	0
531-101-500-48875	MISCELLANEOUS REVENUES	0	0	0	0
	Total Revenue	**1,504,132**	**1,676,276**	**3,729,737**	**4,101,728**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
WASTEWATER 2 (WR)					
531-531-500-50100	SALARIES & WAGES FULL-TIME	216,475	209,516	269,491	318,414
531-531-500-50108	SALARIES ON CALL/STIPEND	405	0	1,279	0
531-531-500-50125	COMP TIME - USED	2,631	872	1,171	1,000
531-531-500-50140	SICK TIME	10,312	4,593	6,124	7,500
531-531-500-50150	OVERTIME	15,537	12,983	6,088	17,000
	Total Salaries	**245,360**	**227,964**	**284,152**	**343,914**
531-531-500-50210	FICA EXPENSE	18,988	17,098	21,738	25,817
531-531-500-50212	INDUSTRIAL INSURANCE	10,066	14,362	17,902	11,569
531-531-500-50221	STATE RETIREMENT EXP	30,081	27,315	34,922	32,936
531-531-500-50223	STATE RETIREMENT GASB 68	30,621	(31,043)	0	0
531-531-500-50232	HEALTH INSURANCE	36,959	26,966	35,550	32,204
531-531-500-50233	DENTAL INSURANCE	2,310	1,914	2,467	2,068
531-531-500-50234	LIFE INSURANCE	87	58	171	71
	Total Other Personnel Costs	**129,112**	**56,670**	**112,751**	**104,666**
531-531-500-60020	CONTRACTED SERVICES REIMB	0	0	10,000	0
531-531-500-60104	CLOTHING ALLOWANCE	1,620	863	2,030	2,030
531-531-500-60109	MISC LABS & CDL PHYSICALS	335	50	250	250
531-531-500-60112	TRAINING & TRAVEL	1,038	3,198	2,500	6,000
531-531-500-60114	MEMBERSHIP & DUES	0	0	500	500
531-531-500-60118	LICENSES & PERMITS	2,500	3,555	5,000	5,000
531-531-500-60302	DATA PROCESSING	434	568	750	5,500
531-531-500-60305	OTHER CONTRACT SERVICES	166,082	233,011	130,000	130,000
531-531-500-60308	OTHER PROFESSIONAL SERVICES	51,366	40,669	25,000	50,000
531-531-500-60310	ADMIN CHARGE - GF	112,543	102,150	127,630	173,808
531-531-500-60317	ADMIN CHARGE - PS & CIP	25,261	33,423	36,551	41,573
531-531-500-60320	VEHICLE LEASING	0	0	25,000	30,000
531-531-500-60406	BOOKS, PUBLICATIONS & MAPS	0	0	500	500
531-531-500-60599	INTERNET	702	457	0	660
531-531-500-60600	SVC TO MAINT BUILDINGS	320	531	1,000	1,000
531-531-500-60601	SVC TO MAINT AUTO	1,429	1,390	1,750	2,500
531-531-500-60602	SVC TO MAINT OFFICE EQUIPMENT	0	0	500	500
531-531-500-60604	SVC TO MAINT OTHER EQUIPMENT	18,489	83,901	90,000	150,000
531-531-500-60607	MAINT SHOP CHARGES	21,311	23,313	22,147	29,181
531-531-500-60609	MATERIALS	2,539	4,218	4,500	4,500
531-531-500-60613	SVC TO MAINT COLL/DIST SYSTEMS	2,789	4,282	25,000	50,000
531-531-500-60616	INSURANCE LIABILITY	16,471	18,193	20,598	20,598
531-531-500-60618	UTILITIES EXPENSE	77,378	81,230	95,324	114,994
531-531-500-60620	TELEPHONE	675	949	1,649	848
531-531-500-60621	TIPPING FEES	18,838	60,720	40,000	60,000
531-531-500-60622	RENTALS-LEASES-LOANS	0	0	0	
531-531-500-60629	LAB SUPPLIES	5,512	8,575	8,000	10,000

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
531-531-500-60639	OFFICE SUPPLIES	0	0	750	750
531-531-500-60640	POSTAGE	3,016	3,221	4,000	4,800
531-531-500-60644	JANITORIAL SUPPLIES	137	134	200	200
531-531-500-60646	CHEMICALS	3,369	8,500	7,500	12,000
531-531-500-60648	GAS, OIL & LUBRICANTS	6,980	5,456	5,042	7,875
531-531-500-60654	SMALL TOOLS	1,457	300	1,700	1,700
531-531-500-60656	SAFETY	1,316	1,381	1,250	2,400
531-531-500-69999	MINOR CAPITAL	9,285	6,530	10,340	10,000
531-531-500-70700	WRITE-OFF @ 10 YR +	(16.00)	1043.00	0	1,500
	Total Operating Expenses	**553,176**	**731,811**	**706,961**	**931,168**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
531-531-500-90908	VEHICLES CAPITAL OUTLAY	51,365	0	0	0
531-531-500-90912	OTHER CAPITAL PURCHASES	12,402	9,201	0	11,000
531-531-500-90914	INFRASTRUCTURE UPGRADE	467	0	0	0
531-531-500-90944	ASSETS TRANSFERRED	0	0	0	0
531-531-500-90998	ASSET ACQUISITION	(62,680)	(9,201)	0	0
531-531-500-90999	DEPRECIATION EXPENSE	746,845	750,115	0	0
	Capital Expense	**748,399**	**750,115**	**0**	**11,000**
	Total Expenses	**1,676,047**	**1,766,560**	**1,103,864**	**1,390,748**
531-531-500-95100	CONTINGENCY	0	0	1,348,064	1,075,930
531-531-500-95150	CAPITAL RESERVE	0	0	1,277,810	1,635,050
	Contingency/Reserve Total	**0**	**0**	**2,625,874**	**2,710,980**
	Expense Total w Cont/Reserves	**1,676,047**	**1,766,560**	**3,729,737**	**4,101,728**
	Ending Balance	**(171,915)**	**(90,284)**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

AIRPORT

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
580-101-580-43725	CONTRIBUTION FUND EQUITY	0	0	287,850	2,567,004
580-101-580-43736	RESERVE - CAPITAL	0	0	0	0
	Total Beginning Budget	**0**	**0**	**287,850**	**2,567,004**
580-101-580-42502	FEDERAL GRANTS	0	189,451	1,285,979	1,125,000
580-101-580-42503	ADOT GRANT	45,884	549,046	1,200,000	725,000
580-101-580-46459	INTEREST INCOME	3,793	15,198	(20,261)	7,425
580-101-580-46525	AIRPORT FUEL SALES	485,523	405,573	442,858	405,000
580-101-580-46528	LANDING FEES	2,080	1,994	1,807	2,000
580-101-580-46529	RENT AIRPORT	35,976	31,956	33,041	30,000
580-101-580-46530	TIEDOWNS	3,396	3,995	3,556	3,800
580-101-580-46531	CALL-OUTS	2,010	3,750	3,333	3,000
580-101-580-48875	MISCELLANEOUS REVENUES	16,474	0	0	0
580-101-580-48876	OVERAGE/SHORTAGE	0	0	0	0
580-101-580-48878	TOWER USE	39,946	41,004	41,136	41,004
580-101-580-48880	SURPLUS OF TOWN PROPERTY	0	0	0	0
580-101-580-48882	INSURANCE/DAMAGE REIMBURSEME	0	0	0	0
580-101-580-49910	TRANSFER IN	150,000	0	0	0
580-101-580-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**785,082**	**1,241,967**	**3,279,299**	**4,909,233**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
AIRPORT					
580-580-580-50100	SALARIES & WAGES FULL-TIME	48,364	50,246	56,201	52,544
580-580-580-50107	SALARIES & WAGES TEMP	0	0	0	0
580-580-580-50108	SALARIES ON CALL/STIPEND	0	0	0	0
580-580-580-50110	SALARIES & WAGES PART-TIME	0	0	0	0
580-580-580-50140	SICK TIME	0	0	0	0
	Total Salaries	**48,364**	**50,246**	**56,201**	**52,544**
580-580-580-50210	FICA EXPENSE	3,561	3,639	4,299	4,380
580-580-580-50212	INDUSTRIAL INSURANCE	1,019	1,760	1,969	1,097
580-580-580-50221	STATE RETIREMENT EXP	5,916	6,196	6,907	6,063
580-580-580-50223	STATE RETIREMENT GASB 68	3,810	(1,641)	0	0
580-580-580-50232	HEALTH INSURANCE	13,014	12,384	13,741	10,709
580-580-580-50233	DENTAL INSURANCE	878	810	877	638
580-580-580-50234	LIFE INSURANCE	21	23	21	23
	Total Other Personnel Costs	**28,219**	**23,171**	**27,814**	**22,909**
580-580-580-60104	CLOTHING ALLOWANCE	0	33	265	260
580-580-580-60112	TRAINING & TRAVEL	0	59	0	250
580-580-580-60114	MEMBERSHIP & DUES	140	354	400	100
580-580-580-60118	LICENSES & PERMITS	1,628	1,895	1,700	1,700
580-580-580-60200	CREDIT & ONLINE FEE'S	13,703	11,599	15,333	11,852
580-580-580-60302	DATA PROCESSING	0	0	0	0
580-580-580-60305	OTHER CONTRACT SERVICES	11,367	13,961	10,000	10,000
580-580-580-60309	SUNDRIES	0	0	0	0
580-580-580-60310	ADMIN CHARGE - GF	69,556	72,379	68,665	83,762
580-580-580-60318	ENVIRONMENTAL ASSESSMENT	0	0	0	0
580-580-580-60320	VEHICLE LEASING	0	0	7,000	12,000
580-580-580-60401	MARKETING	0	1,700	1,500	3,000
580-580-580-60599	INTERNET	1,466	1,466	1,059	1,500
580-580-580-60600	SVC TO MAINT BUILDINGS	142	496	500	3,000
580-580-580-60601	SVC TO MAINT AUTO	424	1,363	1,000	1,000
580-580-580-60603	SVC TO MAINT COMM EQUIPMENT	0	0	0	300
580-580-580-60604	SVC TO MAINT FUEL SYSTEM	3,906	14,641	4,500	7,000
580-580-580-60606	GROUNDS MAINTENANCE	4,368	607	4,500	8,000
580-580-580-60616	INSURANCE LIABILITY	17,685	18,564	20,333	20,333
580-580-580-60618	UTILITIES EXPENSE	13,352	14,253	23,200	20,500
580-580-580-60620	TELEPHONE	3,289	3,354	3,751	3,247
580-580-580-60639	OFFICE SUPPLIES	20	38	300	300
580-580-580-60644	JANITORIAL SUPPLIES	0	0	0	250
580-580-580-60648	GAS, OIL & LUBRICANTS	2,100	1,951	1,800	1,800
580-580-580-60654	SMALL TOOLS	325	383	400	400
580-580-580-60656	SAFETY	0	0	255	400
580-580-580-69999	MINOR CAPITAL	0	0	0	6,000

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
580-580-580-70716	PURCH OF RESALE FUEL	224,083	267,044	287,885	337,885
580-580-580-70717	PURCH OF RESALE FUEL - ASSET	54,937	(9,710)	15,365	30,000
	Total Operating Expenses	**422,491**	**416,430**	**469,710**	**564,839**
580-580-580-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
580-580-580-90911	APRON DESIGN #20- 2015	0	0	0	0
580-580-580-90912	OTHER CAPITAL PURCHASES	0	0	0	1,125,000
580-580-580-90913	LIGHTING UPGRADES	62,348	516,154	4,112	0
580-580-580-90915	PAVEMENT PRESERVATION	0	26,182	0	0
580-580-580-90917	T-HANGARS	0	0	0	0
580-580-580-90921	APRON RECONSTRUCTION	0	1,884,991	154,457	0
580-580-580-90923	AIRPORT MASTER PLAN #19 - 2013	0	0	0	0
580-580-580-90927	MID-FIELD APRON #22 - 2016	0	0	0	0
580-580-580-90929	MID-FIELD APRON #23 - 2016	0	0	0	0
580-580-580-90932	MID-FIELD APRON #24 - 2019	0	0	0	0
580-580-580-90934	OFFICE EQUIPMENT	0	0	0	0

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
580-580-580-90936	LAND PURCHASE	0	0	0	0
580-580-580-90944	ASSETS TRANSFERRED	0	0	0	0
580-580-580-90998	ASSET ACQUISITION	(3,831,261)	(2,570,001)	0	0
580-580-580-90999	DEPRECIATION EXPENSE	627,561	772,360	0	0
	Capital Expense	**(3,141,352)**	**629,686**	**158,569**	**1,125,000**
	Total Expenses	**(2,642,278)**	**1,119,533**	**712,294**	**1,765,292**
580-580-580-95100	CONTINGENCY	0	0	2,567,004	3,143,941
580-580-580-95150	CAPITAL RESERVE	0	0	0	0
	Contingency/Reserve Total	**0**	**0**	**2,567,004**	**3,143,941**
	Expense Total w Cont/Reserves	**(2,642,278)**	**1,119,533**	**3,279,299**	**4,909,233**
	Ending Balance	**3,427,360**	**122,434**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
MAINTENANCE SHOP					
600-101-600-43729	BUDGETED FUND BALANCE	0	0	65,453	37,280
	Total Beginning Budget	**0**	**0**	**65,453**	**37,280**
600-101-600-46459	INTEREST INCOME	1,963	3,940	3,824	3,000
600-101-600-46460	LGIP LOSS	0	0	0	0
600-101-600-46611	GENERAL FUND CHARGES	13,136	11,644	11,383	10,861
600-101-600-46612	ENTERPRISE FUND CHARGES	213,107	232,529	221,471	291,814
600-101-600-48875	MISCELLANEOUS REVENUES	42	42	0	0
600-101-600-48880	SURPLUS OF TOWN PROPERTY	0	0	0	0
600-101-600-49910	TRANSFER IN	0	0	0	0
600-101-600-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**228,248**	**248,155**	**302,131**	**342,954**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
MAINTENANCE SHOP					
600-600-600-50100	SALARIES & WAGES FULL-TIME	79,791	90,970	124,296	125,279
600-600-600-50108	SALARIES ON CALL/STIPEND	0	0	817	0
600-600-600-50125	COMP TIME - USED	17	0	0	0
600-600-600-50140	SICK TIME	1,989	1,025	1,619	1,500
600-600-600-50150	OVERTIME	786	1,435	1,805	1,913
	Total Salaries	**82,583**	**93,430**	**128,537**	**128,692**
600-600-600-50210	FICA EXPENSE	6,204	7,380	9,833	10,442
600-600-600-50212	INDUSTRIAL INSURANCE	1,513	3,146	4,328	2,393
600-600-600-50221	STATE RETIREMENT EXP	9,801	11,474	15,797	14,455
600-600-600-50223	STATE RETIREMENT GASB 68	24,829	(2,694)	0	0
600-600-600-50232	HEALTH INSURANCE	14,780	7,306	17,220	15,237
600-600-600-50233	DENTAL INSURANCE	1,151	540	1,335	1,053
600-600-600-50234	LIFE INSURANCE	28	33	45	44
600-600-600-50235	VISION INSURANCE	0	0	0	0
	Total Other Personnel Costs	**58,306**	**27,185**	**48,558**	**43,625**
600-600-600-60104	CLOTHING ALLOWANCE	540	447	700	700
600-600-600-60112	TRAINING & TRAVEL	1,189	118	200	8,000
600-600-600-60114	MEMBERSHIP & DUES	480	430	545	545
600-600-600-60302	DATA PROCESSING	6,216	5,117	5,000	7,000
600-600-600-60305	OTHER CONTRACT SERVICES	2,307	0	500	2,000
600-600-600-60308	OTHER PROFESSIONAL SERVICES	0	679	650	1,600
600-600-600-60320	VEHICLE LEASING	0	0	0	25,000
600-600-600-60406	BOOKS, PUBLICATIONS & MAPS	0	0	0	0
600-600-600-60597	AUTO PARTS	14,448	14,954	13,000	13,000
600-600-600-60599	INTERNET	1,428	1,428	1,203	1,375
600-600-600-60600	SVC TO MAINT BUILDINGS	1,167	767	1,000	4,000
600-600-600-60601	SVC TO MAINT AUTO	294	587	1,000	1,000
600-600-600-60604	SVC TO MAINT OTHER EQUIPMENT	1,471	1,003	1,000	1,400
600-600-600-60616	INSURANCE LIABILITY	29,003	32,780	36,073	36,073
600-600-600-60618	UTILITIES EXPENSE	13,872	8,624	9,682	10,700
600-600-600-60620	TELEPHONE	436	436	545	545
600-600-600-60639	OFFICE SUPPLIES	435	487	450	700
600-600-600-60644	JANITORIAL SUPPLIES	325	63	400	400
600-600-600-60646	CHEMICALS	38	0	100	100
600-600-600-60648	GAS, OIL & LUBRICANTS	2,448	3,501	3,000	3,000
600-600-600-60654	SMALL TOOLS	1,193	925	1,000	1,000
600-600-600-60656	SAFETY	295	373	350	500
600-600-600-69999	MINOR CAPITAL	0	5,647	2,000	2,000
	Total Operating Expenses	**77,585**	**78,366**	**78,398**	**120,638**
600-600-600-90905	BUILDING IMPROVEMENTS	0	0	0	0
600-600-600-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
600-600-600-90912	OTHER CAPITAL PURCHASES	0	8,000	9,358	50,000
600-600-600-90934	OFFICE EQUIPMENT	0	0	0	0
600-600-600-90944	ASSETS TRANSFERRED	0	0	0	0
600-600-600-90998	ASSET ACQUISITION	0	(8,000)	0	0
600-600-600-90999	DEPRECIATION EXPENSE	8,767	8,824	0	0
	Capital Expense	**8,767**	**8,824**	**9,358**	**50,000**
	Total Expenses	**227,241**	**207,805**	**264,851**	**342,954**
600-600-600-95100	CONTINGENCY	0	0	37,280	0
	Expense Total w Cont/Reserves	**227,241**	**207,805**	**302,131**	**342,954**
	Ending Balance	**1,007**	**40,350**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

CAPITAL IMPROVEMENT

700-101-700-43729	BUDGETED FUND BALANCE	0	0	977,292	567,978
	Total Beginning Budget	**0**	**0**	**977,292**	**567,978**
700-101-700-42503	STATE GRANT/LOAN	0	0	0	173,476
700-101-700-42504	COUNTY GRANTS	0	0	0	0
700-101-700-44800	INTERGOVERNMENTAL GRANTS	0	0	0	0
700-101-700-46400	CONTRIBUTIONS REC'D	0	0	0	0
700-101-700-48875	MISCELLANEOUS REVENUES	1	0	0	0
700-101-700-49910	TRANSFER IN	200,000	1,000,000	300,000	300,000
700-101-700-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**200,001**	**1,000,000**	**1,277,292**	**1,041,454**

CAPITAL IMPROVEMENT

700-700-700-60317	ADMIN CHARGE - PS & CIP	28,869	38,198	41,773	47,512
700-700-700-80810	DEBT PRINCIPAL	0	0	0	0
700-700-700-80812	DEBT INTEREST	0	0	0	0
700-700-700-90902	COFFINGER PARK	22,712	44,250	412,951	125,000
700-700-700-90903	WW INFRASTRUCTURE - 2013	0	0	0	0
700-700-700-90904	IT & COMMUNICATION UPGRADE	42,572	59,958	0	0
700-700-700-90908	FUEL TANKS - 2015	0	0	0	0
700-700-700-90916	COUNTRY CLUB RD - 2015	0	0	0	0
700-700-700-90918	YUCCA WATERLINE	0	0	0	0
700-700-700-90921	BLDG & PARK SECURITY	51,737	0	48,482	0
700-700-700-90923	COMM CTR IMPROVEMENTS	0	0	0	0
700-700-700-90924	RETAINING WALLS	0	0	0	0
700-700-700-90925	NON PUB SFTY VEHICLES	0	0	0	0
700-700-700-90928	PUBLIC SAFETY VEHICLES - 2015	0	0	0	0
700-700-700-90931	LIFT STATIONS - 2014	0	0	0	0
700-700-700-90935	DOWNTOWN IMPROVEMENTS	0	0	0	0
700-700-700-90938	LAND/BUILDING PURCHASES	0	0	0	0
700-700-700-90941	WESTSIDE SEWER - 2016	0	0	0	0
700-700-700-90942	CITIZENS PARTICIPATION	0	0	0	0
700-700-700-90943	FACILITY IMPROVEMENTS	605,995	34,099	140,608	173,476
700-700-700-90944	ASSETS TRANSFERRED	0	0	0	0
700-700-700-90948	DOWNTOWN IMPROVEMENTS	0	77,320	0	0
700-700-700-90950	WISHING WELL PARK & RIVERWALK	0	0	0	0
700-700-700-90951	MISC EQUIPMENT	0	0	0	0
700-700-700-90952	OUTDOOR RECREATION PROGRAMS	0	0	0	0
700-700-700-90953	MC GUIRE PARK	0	7,705	0	0
700-700-700-90954	SIGNAGE	0	0	0	0
700-700-700-90955	COUNCIL CHAMBERS - 2015	0	0	0	0
700-700-700-90956	PUB SFTY EQUIP & RADIO SYSTEM	0	0	0	0

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
700-700-700-90957	STREETS-SIDEWALKS-CURBS	0	0	0	0
700-700-700-90959	PW & CS OFFICES	0	13,641	0	0
700-700-700-90960	TEGNER ARTS & CULTURAL DISTRIC	0	0	0	0
700-700-700-90961	SUNSET PARK	15,909	63,235	65,500	0
700-700-700-90963	FORPAUGH (WREDP) - 2016	0	0	0	0
700-700-700-90964	FRONTIER STREET IMPROVEMENTS	0	0	0	0
	Total Expenses	**767,794**	**338,406**	**709,314**	**345,988**
700-700-700-95100	CONTINGENCY	0	0	567,978	695,465
	Expense Total w Cont/Reserves	**767,794**	**338,406**	**1,277,292**	**1,041,454**
	Ending Balance	**(567,793)**	**661,594**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

VULTURE MINE RD

305-101-305-43729	BUDGETED FUND BALANCE	0	0	0	0
305-101-305-44210	LOCAL SALES TAX	0	0	0	0
305-101-305-46459	INTEREST INCOME	0	0	0	0
305-101-305-49910	TRANSFER IN	0	0	0	0
305-101-305-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**0**	**0**	**0**	**0**
305-305-305-60308	OTHER PROFESSIONAL SERVICES	0	0	0	0
305-305-305-94140	VULTURE MINE RD	0	0	0	0
	Total Expense	**0**	**0**	**0**	**0**
305-305-305-95100	CONTINGENCY	0	0	0	0
	Difference	**0**	**0**	**0**	**0**

Destination Marketing Fund

321-101-321-42503	STATE GRANT/LOAN	38,455	27,677	28,383	30,000
321-101-321-43729	BUDGETED FUND BALANCE	0	0	0	0
321-101-321-46459	INTEREST INCOME	2,707	119	(24)	100
321-101-321-48875	MISCELLANEOUS REVENUES	0	0	0	0
	Total Revenue	**41,162**	**27,796**	**28,359**	**30,100**
321-321-321-60112	TRAINING & TRAVEL	0	0	0	0
321-321-321-60302	DATA PROCESSING	0	0	0	0
321-321-321-60305	OTHER CONTRACT SERVICES	0	0	0	0
321-321-321-60401	MARKETING	104,281	27,677	28,359	30,100
321-321-321-60405	ECONOMIC DEVELOPMENT	0	0	0	0
	Total Expense	**104,281**	**27,677**	**28,359**	**30,100**
321-321-321-95100	CONTINGENCY	0	0	0	0
	Difference	**(63,119)**	**119**	**0**	**0**

LTAF II

325-101-700-42503	STATE GRANT/LOAN	16,717	16,717	16,717	16,717
325-101-700-43729	BUDGETED FUND BALANCE	0	0	0	0
325-101-700-46459	INTEREST INCOME	0	0	0	0
325-101-700-46614	TRANSIT REIMBURSEMENTS	35,365	29,923	30,000	33,000
325-101-700-49910	TRANSFER IN	0	0	0	0
	Total Revenue	**52,082**	**46,640**	**46,717**	**49,717**
325-325-700-60608	TRANSIT	16,717	16,717	16,717	16,717
325-325-700-60631	REIMBURSED TRANSIT	32,638	26,322	30,000	33,000
	Total Expense	**49,355**	**43,039**	**46,717**	**49,717**
325-325-700-95100	CONTINGENCY	0	0	0	0
	Difference	**2,727**	**3,601**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

Social Services

340-101-340-43729	BUDGETED FUND BALANCE	60,000	48,947	0	0
340-101-340-42504	COUNTY GRANTS	0	0	60,000	60,000
340-101-340-48875	MISCELLANEOUS REVENUES	0	0	0	0
	Total Revenue	**60,000**	**48,947**	**60,000**	**60,000**
340-340-340-60628	SOCIAL SERVICES	60,000	0	60,000	60,000
	Total Expense	**60,000**	**0**	**60,000**	**60,000**
340-340-340-95100	CONTINGENCY	0	0	0	0
	Difference	**0**	**48,947**	**0**	**0**

Grants

380-101-380-43729	BUDGETED FUND BALANCE	0	0	29,999	29,999
380-101-380-45001	GRANTS - MISC	0	36,077	58,476	1,753,008
380-101-380-45002	GRANTS - MISC COMM DEV	0	0	0	0
380-101-380-45003	GRANTS - MISC POLICE	0	0	0	0
380-101-380-45004	GRANTS - TRAIN	0	0	0	0
380-101-380-45005	GRANTS - MISC PARKS	0	0	0	0
380-101-380-45010	GRANTS - MISC FIRE	8,450	59,396	0	0
380-101-380-48875	MISCELLANEOUS REVENUES	0	0	0	0
380-101-380-49910	TRANSFER IN	0	0	0	0
380-101-380-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**8,450**	**95,473**	**88,475**	**1,783,007**
380-380-380-60203	MISC GRANTS	4,078	25,247	47,973	1,753,008
380-380-380-94002	COMM DEV EQUIPMENT	0	0	0	0
380-380-380-94003	POLICE EQUIPMENT	48,694	0	0	0
380-380-380-94004	TRAIN	0	0	0	0
380-380-380-94005	PARKS GRANT EXPENSES	0	0	0	0
380-380-380-94010	FIRE EQUIPMENT	0	48,677	10,503	0
	Total Expense	**52,772**	**73,924**	**58,476**	**1,753,008**
380-380-380-95100	CONTINGENCY	0	0	29,999	29,999
	Difference	**(44,322)**	**21,549**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

Coronavirus/ARPA Fund

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
383-101-383-43729	BUDGETED FUND BALANCE	0	0	1,533,079	1,533,079
383-101-383-42502	FEDERAL GRANTS	24,202	2,678,366	0	0
	Total Revenue	**24,202**	**2,678,366**	**1,533,079**	**1,533,079**
383-383-383-90912	OTHER CAPITAL PURCHASES	0	0	0	0
383-383-383-90914	INFRASTRUCTURE UPGRADE	24,202	1,145,286	0	1,533,079
	Total Expense	**24,202**	**1,145,286**	**0**	**1,533,079**
383-383-383-95100	CONTINGENCY	0	0	1,533,079	0
	Difference	**0**	**1,533,080**	**0**	**0**

Cemetery

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
400-101-400-43729	BUDGETED FUND BALANCE	0	0	357,518	391,022
400-101-400-46459	INTEREST INCOME	9,854	15,440	13,632	10,000
400-101-400-46460	LGIP LOSS	0	0	0	0
400-101-400-46702	CEMETERY PLOTS	14,451	50,100	30,222	30,000
400-101-400-48875	MISCELLANEOUS REVENUES	0	0	0	0
400-101-400-49910	TRANSFER IN	0	0	0	0
400-101-400-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**24,305**	**65,540**	**401,373**	**431,022**
400-400-400-60305	OTHER CONTRACT SERVICES	0	0	0	0
400-400-400-60606	GROUNDS MAINTENANCE	37	4,876	10,000	60,000
400-400-400-60618	UTILITIES EXPENSE	298	249	351	351
400-400-400-69999	MINOR CAPITAL	0	0	0	0
400-400-400-90912	OTHER CAPITAL PURCHASES	0	0	0	0
	Total Expense	**335**	**5,125**	**10,351**	**60,351**
400-400-400-95100	CONTINGENCY	0	0	391,022	370,671
	Difference	**23,970**	**60,415**	**0**	**0**

Court JCEF

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
410-101-125-43729	BUDGETED FUND BALANCE	0	0	39,397	38,338
410-101-125-46459	INTEREST INCOME	1,633	1,999	2,001	1,500
410-101-125-46460	LGIP LOSS	0	0	0	0
410-101-125-47470	FINE & COURT REVENUES	1,899	2,760	3,440	2,760
410-101-125-48875	MISCELLANEOUS REVENUES	0	0	0	12,000
	Total Revenue	**3,532**	**4,759**	**44,838**	**54,598**
410-410-125-60305	OTHER CONTRACT SERVICES	0	0	1,000	5,000
410-410-125-60313	SECURITY	0	0	0	1,000
410-410-125-69999	MINOR CAPITAL	0	5,500	5,500	0
410-410-125-90905	BUILDING IMPROVEMENTS	13,485	0	0	0
410-410-125-90912	OTHER CAPITAL PURCHASES	0	0	0	0
	Total Expense	**13,485**	**5,500**	**6,500**	**6,000**
410-410-125-95100	CONTINGENCY	0	0	38,338	48,598
	Difference	**(9,953)**	**(741)**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

Fill The Gap

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
411-101-125-43729	BUDGETED FUND BALANCE	0	0	23,274	19,845
411-101-125-46459	INTEREST INCOME	842	1,051	869	869
411-101-125-46460	LGIP LOSS	0	0	0	0
411-101-125-47470	FINE & COURT REVENUES	1,445	1,300	1,701	1,701
	Total Revenue	**2,287**	**2,351**	**25,845**	**22,416**
411-411-125-60305	OTHER CONTRACT SERVICES	7,615	1,500	6,000	3,000
411-411-125-69999	MINOR CAPITAL	1,296	0	0	10,000
411-411-125-90905	BUILDING IMPROVEMENTS	0	0	0	0
411-411-125-90912	OTHER CAPITAL PURCHASES	0	0	0	0
	Total Expense	**8,911**	**1,500**	**6,000**	**13,000**
411-411-125-95100	CONTINGENCY	0	0	19,845	9,416
	Difference	**(6,624)**	**851**	**0**	**0**

Local Court Enhancement

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
418-101-125-43729	BUDGETED FUND BALANCE	0	0	124,487	142,902
418-101-125-46459	INTEREST INCOME	3,729	5,365	4,313	4,313
418-101-125-46460	LGIP LOSS	0	0	0	0
418-101-125-47470	FINE & COURT REVENUES	10,437	16,965	15,602	15,602
418-101-125-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**14,166**	**22,330**	**144,402**	**162,817**
418-418-125-60302	DATA PROCESSING	0	0	0	0
418-418-125-60305	OTHER CONTRACT SERVICES	0	0	0	8,000
418-418-125-60639	OFFICE SUPPLIES	0	0	0	0
418-418-125-69999	MINOR CAPITAL	1,399	586	1,500	45,000
418-418-125-90905	BUILDING IMPROVEMENTS	15,762	0	0	0
418-418-125-90934	OFFICE EQUIPMENT	0	0	0	0
	Total Expense	**17,161**	**586**	**1,500**	**53,000**
418-418-125-95100	CONTINGENCY	0	0	142,902	109,817
	Difference	**(2,995)**	**21,744**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

Prop 207 SMART & SAFE POLICE

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
425-101-165-43729	BUDGETED FUND BALANCE	0	0	139,457	116,441
425-101-165-44215	PROP 207 SMART & SAFE POLICE	47,630	82,594	58,180	58,180
425-101-165-46459	INTEREST INCOME	1,308	4,810	4,835	4,835
425-101-165-49910	TRANSFER IN	52,743	0	0	0
	Total Revenue	**101,681**	**87,404**	**202,471**	**179,456**
425-425-165-60104	CLOTHING ALLOWANCE	0	4,350	10,000	10,000
425-425-165-60109	MISC LABS & CDL PHYSICALS	0	3,235	3,490	5,000
425-425-165-60112	TRAINING & TRAVEL	0	2,699	2,500	10,000
425-425-165-69999	MINOR CAPITAL	14,467	1,879	30,000	50,000
425-425-165-90912	OTHER CAPITAL PURCHASES	0	23,000	40,040	50,000
	Total Expense	**14,467**	**35,163**	**86,030**	**125,000**
425-425-165-95100	CONTINGENCY	0	0	116,441	54,456
	Difference	**87,214**	**52,241**	**0**	**0**

Prop 207 SMART & SAFE FIRE

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
427-101-165-43729	BUDGETED FUND BALANCE	0	0	30,303	11,190
427-101-165-44216	PROP 207 SMART & SAFE FIRE	42,027	19,834	39,668	39,668
427-101-165-46459	INTEREST INCOME	1,086	2,116	1,219	1,219
427-101-165-49910	TRANSFER IN	45,692	0	0	0
	Total Revenue	**88,805**	**21,950**	**71,190**	**52,077**
427-427-165-60104	CLOTHING ALLOWANCE	0	2,885	5,000	5,000
427-427-165-60109	MISC LABS & CDL PHYSICALS	0	2,820	9,000	5,000
427-427-165-60112	TRAINING & TRAVEL	0	15,413	16,000	20,000
427-427-165-69999	MINOR CAPITAL	22,872	36,461	30,000	22,000
427-427-165-90912	OTHER CAPITAL PURCHASES	0	0	0	0
	Total Expense	**22,872**	**57,579**	**60,000**	**52,000**
427-427-165-95100	CONTINGENCY	0	0	11,190	77
	Difference	**65,933**	**(35,629)**	**0**	**0**

GOHS

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
428-101-165-42503	STATE GRANT/LOAN	5,832	3,787	8,867	10,000
428-101-165-43729	BUDGETED FUND BALANCE	0	0	0	0
428-101-165-46459	INTEREST INCOME	0	0	0	0
428-101-165-49910	TRANSFER IN	0	0	0	0
428-101-165-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**5,832**	**3,787**	**8,867**	**10,000**
428-428-165-50153	OVERTIME - PUBLIC SAFETY	4,615	3,059	0	20,000
428-428-165-50210	FICA EXPENSE	353	344	0	0
428-428-165-50212	INDUSTRIAL INSURANCE	218	150	0	0
428-428-165-50220	PUBLIC SAFETY RETIREMENT EXI	646	234	0	0
428-428-165-69999	MINOR CAPITAL	0	0	0	10,000
428-428-165-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
	Total Expense	**5,832**	**3,787**	**0**	**30,000**
428-428-165-90912	OTHER CAPITAL PURCHASES	0	0	0	(20,000)
	Difference	**0**	**0**	**8,867**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

OPIOID

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
429-101-165-43729	BUDGETED FUND BALANCE	0	0	54,539	56,199
429-101-165-46459	INTEREST INCOME	29	426	449	449
429-101-165-46489	OPIOID SETTLEMENT	17,637	36,447	1,211	19,513
	Total Revenue	**17,666**	**36,873**	**56,199**	**76,162**
429-429-165-60112	TRAINING & TRAVEL	0	0	0	25,000
429-429-165-69999	MINOR CAPITAL	0	0	0	40,000
429-429-165-90912	OTHER CAPITAL PURCHASES	0	0	0	0
	Total Expense	**0**	**0**	**0**	**65,000**
429-429-165-95100	CONTINGENCY	0	0	56,199	11,162
	Difference	**17,666**	**36,873**	**0**	**0**

Public Safety Equipment

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
432-101-165-43729	BUDGETED FUND BALANCE	0	0	10,689	14,689
432-101-165-46459	INTEREST INCOME	201	0	0	0
432-101-165-47470	FINE & COURT REVENUES	2,101	3,188	4,000	4,000
	Total Revenue	**2,302**	**3,188**	**14,689**	**18,689**
432-432-165-60656	SAFETY	0	0	0	4,000
	Total Expense	**0**	**0**	**0**	**4,000**
432-432-165-95100	CONTINGENCY	0	0	14,689	14,689
	Difference	**2,302**	**3,188**	**0**	**0**

Attorney General Armor

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET
433-101-165-42502	FEDERAL GRANTS	4,087	0	9,000	9,000
433-101-165-42503	STATE GRANT/LOAN	0	524	0	0
433-101-165-43729	BUDGETED FUND BALANCE	0	0	0	5,000
433-101-165-46459	INTEREST INCOME	0	0	0	0
433-101-165-46460	LGIP LOSS	0	0	0	0
	Total Revenue	**4,087**	**524**	**9,000**	**14,000**
433-433-165-60632	GRANT EQUIP/SUPPLIES	0	0	0	5,000
433-433-165-69999	MINOR CAPITAL	4,087	1,573	4,000	6,000
433-433-165-90912	OTHER CAPITAL PURCHASES	0	0	0	0
	Total Expense	**4,087**	**1,573**	**4,000**	**11,000**
433-433-165-95100	CONTINGENCY	0	0	5,000	3,000
	Difference	**0**	**(1,049)**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

State Grant - Police

435-101-165-42503	STATE GRANT/LOAN	0	2,000,000	0	0
435-101-165-43729	BUDGETED FUND BALANCE	0	0	1,006,846	34,124
	Total Revenue	**0**	**2,000,000**	**1,006,846**	**34,124**
435-435-165-60302	DATA PROCESSING	0	0	0	0
435-435-165-69999	MINOR CAPITAL	0	24,614	31,422	20,000
435-435-165-90905	BUILDING IMPROVEMENTS	0	0	0	0
435-435-165-90912	OTHER CAPITAL PURCHASES	0	968,540	941,300	35,000
	Total Expense	**0**	**993,154**	**972,722**	**55,000**
435-435-165-95100	CONTINGENCY	0	0	34,124	(20,876)
	Difference	**0**	**1,006,846**	**0**	**0**

State Grant - Fire

437-101-165-42503	STATE GRANT/LOAN	0	1,400,000	0	0
437-101-165-43729	BUDGETED FUND BALANCE	0	0	0	0
	Total Revenue	**0**	**1,400,000**	**0**	**0**
437-437-165-69999	MINOR CAPITAL	0	0	0	0
437-437-165-90905	BUILDING IMPROVEMENTS	0	0	0	0
437-437-165-90912	OTHER CAPITAL PURCHASES	0	0	0	0
	Total Expense	**0**	**0**	**0**	**0**
437-437-165-95100	CONTINGENCY	0	0	0	0
	Difference	**0**	**1,400,000**	**0**	**0**

Library Reciprocal

450-101-145-42503	STATE GRANT/LOAN	0	4,000	0	0
450-101-145-43729	BUDGETED FUND BALANCE	0	0	51,012	51,254
450-101-145-44805	COUNTY IGA	0	0	0	0
450-101-145-46400	CONTRIBUTIONS REC'D	36,060	500	0	0
450-101-145-46459	INTEREST INCOME	0	0	0	0
450-101-145-48875	MISCELLANEOUS REVENUES	0	0	0	0
450-101-145-49910	TRANSFER IN	0	0	0	0
450-101-145-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**36,060**	**4,500**	**51,012**	**51,254**
450-450-145-60406	BOOKS, PUBLICATIONS & MAPS	0	0	0	0
450-450-145-60599	INTERNET	0	0	0	0
450-450-145-60636	LITERARY FESTIVAL	0	1,172	0	0
450-450-145-60637	COMMUNITY PROGRAMS	264	0	0	0
450-450-145-60639	OFFICE SUPPLIES	0	0	0	0
450-450-145-69999	MINOR CAPITAL	0	18,761	(81)	0
450-450-145-90905	BUILDING IMPROVEMENTS	8,573	32,065	0	16,254
450-450-145-90912	OTHER CAPITAL PURCHASES	19,874	17,646	(161)	35,000
	Total Expense	**28,711**	**69,644**	**(242)**	**51,254**
450-450-145-95100	CONTINGENCY	0	0	51,254	0
	Difference	**7,349**	**(65,144)**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

Adopt A Tree

455-101-150-42503	STATE GRANT/LOAN	0	0	0	0
455-101-150-43729	BUDGETED FUND BALANCE	0	0	1,906	2,076
455-101-150-46400	CONTRIBUTIONS REC'D	0	0	100	100
455-101-150-46459	INTEREST INCOME	61	88	69	69
	Total Revenue	**61**	**88**	**2,076**	**2,245**
455-455-150-60302	DATA PROCESSING	0	0	0	0
455-455-150-60606	GROUNDS MAINTENANCE	0	0	0	0
455-455-150-69999	MINOR CAPITAL	0	0	0	2,000
	Total Expense	**0**	**0**	**0**	**2,000**
455-455-150-95100	CONTINGENCY	0	0	2,076	245
	Difference	**61**	**88**	**0**	**0**

RICO

470-101-165-42503	STATE GRANT/LOAN	0	0	0	0
470-101-165-42504	COUNTY GRANTS	0	1,000	15,000	35,000
470-101-165-43729	BUDGETED FUND BALANCE	0	0	1,615	11,154
470-101-165-46459	INTEREST INCOME	18	67	39	39
470-101-165-46460	LGIP LOSS	0	0	0	0
470-101-165-48875	MISCELLANEOUS REVENUES	0	0	0	0
470-101-165-49910	TRANSFER IN	0	0	0	0
	Total Revenue	**18**	**1,067**	**16,654**	**46,192**
470-470-165-60112	TRAINING & TRAVEL	0	0	0	0
470-470-165-60113	LAW ENFORCE OPERATIONS	0	0	5,500	34,000
470-470-165-60302	DATA PROCESSING	0	0	0	0
470-470-165-60601	SVC TO MAINT AUTO	0	0	0	0
470-470-165-60639	OFFICE SUPPLIES	0	0	0	0
470-470-165-69999	MINOR CAPITAL	0	0	0	0
470-470-165-90912	OTHER CAPITAL PURCHASES	0	0	0	0
	Total Expense	**0**	**0**	**5,500**	**34,000**
470-470-165-95100	CONTINGENCY	0	0	11,154	12,192
	Difference	**18**	**1,067**	**0**	**0**

POLICE HOLDING

472-101-165-43729	BUDGETED FUND BALANCE	0	0	15,501	5,501
472-101-165-48875	MISCELLANEOUS REVENUES	0	0	0	20,000
	Total Revenue	**0**	**0**	**15,501**	**25,501**
472-472-165-60113	LAW ENFORCE OPERATIONS	0	0	10,000	20,000
	Total Expense	**0**	**0**	**10,000**	**20,000**
472-472-165-95100	CONTINGENCY	0	0	5,501	5,501
	Difference	**0**	**0**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

Fuel Facility

620-101-300-43729	BUDGETED FUND BALANCE	0	0	217,085	260,017
620-101-300-46459	INTEREST INCOME	5,218	7,871	5,403	5,403
620-101-300-46460	LGIP LOSS	0	0	0	0
620-101-300-46602	ADMIN FEE	5,581	4,469	4,312	4,000
620-101-300-46604	COUNTY FUEL FAC SALES	0	100	203	133
620-101-300-46606	FUEL FACILITY SALES	210,063	250,755	253,556	253,556
620-101-300-46608	SCHOOL FUEL FAC SALES	106,780	84,721	77,814	80,000
620-101-300-46613	RESPITE/TRANSIT FUEL FAC SALE	4,741	4,557	2,851	4,000
620-101-300-46615	TAX REBATE	769	1,566	2,159	1,700
620-101-300-48875	MISCELLANEOUS REVENUES	0	1,681	0	1,500
620-101-300-48880	SURPLUS OF TOWN PROPERTY	0	0	0	0
620-101-300-49910	TRANSFER IN	0	0	0	0
	Total Revenue	**333,152**	**355,720**	**563,382**	**610,309**
620-620-300-60302	DATA PROCESSING	16	3,204	3,000	3,500
620-620-300-60604	SVC TO MAINT OTHER EQUIPMEN	3,944	1,612	8,817	10,000
620-620-300-60618	UTILITIES EXPENSE	0	0	0	0
620-620-300-70716	PURCH RESALE OTHER FUELS	282,536	335,794	322,000	360,500
620-620-300-70717	PURCH OF RESALE FUEL - ASSET	32,004	34,904	(30,452)	24,000
620-620-300-90912	OTHER CAPITAL PURCHASES	29,594	29,092	0	0
620-620-300-90944	ASSETS TRANSFERRED	0	0	0	0
620-620-300-90998	ASSET ACQUISITION	(22,727)	(29,092)	0	0
620-620-300-90999	DEPRECIATION EXPENSE	4,811	6,604	0	0
	Total Expense	**330,178**	**382,118**	**303,365**	**398,000**
620-620-300-95100	CONTINGENCY	0	0	260,017	212,309
	Difference	**2,974**	**(26,398)**	**0**	**0**

Dev Fees - Water

720-101-700-43729	BUDGETED FUND BALANCE	0	0	0	0
720-101-700-46459	INTEREST INCOME	0	0	0	0
720-101-700-46460	LGIP LOSS	0	0	0	0
720-101-700-46490	DEV FEE	0	0	0	0
720-101-700-49910	TRANSFER IN	0	0	0	0
720-101-700-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**0**	**0**	**0**	**0**
720-720-700-60801	STUDY	0	0	0	0
720-720-700-90901	WELL	0	0	0	0
720-720-700-90903	WATERLINES	0	0	0	0
720-720-700-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
720-720-700-90945	TANK	0	0	0	0
720-720-700-91010	METERS	0	0	0	0
	Total Expense	**0**	**0**	**0**	**0**
720-720-700-95100	CONTINGENCY	0	0	0	0
	Difference	**0**	**0**	**0**	**0**

Constellation & Rodeo Grounds

750-101-750-43729	BUDGETED FUND BALANCE	0	0	99,960	71,019
750-101-750-45496	RODEO FEES	16,140	20,338	12,759	15,000
750-101-750-45497	RV CAMPING FEES @ CONST	11,171	18,825	21,011	17,500
750-101-750-46400	CONTRIBUTIONS REC'D	0	0	2,024	0
750-101-750-46459	INTEREST INCOME	2,884	4,624	2,771	2,500
750-101-750-46460	LGIP LOSS	0	0	0	0
750-101-750-48875	MISCELLANEOUS REVENUES	0	0	0	0
750-101-750-49910	TRANSFER IN	0	0	0	0
750-101-750-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**30,195**	**43,787**	**138,525**	**106,019**

		2022-23	2023-24	2024-25	2025-26
		ACTUAL	ACTUAL	PROJECTED	BUDGET
750-750-750-60400	ADVERTISING	0	0	0	0
750-750-750-60600	SVC TO MAINT BUILDINGS	584	0	2,000	5,000
750-750-750-60604	SVC TO MAINT OTHER EQUIPMEN	1,291	793	2,000	4,000
750-750-750-60606	GROUNDS MAINTENANCE	8,983	24,438	25,000	25,000
750-750-750-60618	UTILITIES EXPENSE	4,234	3,463	5,314	3,935
750-750-750-60639	OFFICE SUPPLIES	374	346	600	600
750-750-750-60644	JANITORIAL SUPPLIES	1,868	2,595	1,750	3,000
750-750-750-60648	GAS, OIL & LUBRICANTS	116	306	911	1,000
750-750-750-90904	GROUND IMPROVEMENTS	0	0	0	0
750-750-750-90908	VEHICLES CAPITAL OUTLAY	0	0	0	0
750-750-750-90912	OTHER CAPITAL PURCHASES	0	0	29,931	0
	Total Expense	**17,450**	**31,941**	**67,506**	**42,535**
750-750-750-95100	CONTINGENCY	0	0	71,019	63,484
	Difference	**12,745**	**11,846**	**0**	**0**

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROJECTED	2025-26 BUDGET

Retirement

850-101-850-43729	BUDGETED FUND BALANCE	0	0	207,007	206,111
850-101-850-46459	INTEREST INCOME	7,037	9,808	7,504	6,000
850-101-850-48882	INSURANCE/DAMAGE REIMBURSE	0	0	0	0
850-101-850-49910	TRANSFER IN	0	0	0	0
850-101-850-49920	TRANSFER OUT	0	0	0	0
	Total Revenue	**7,037**	**9,808**	**214,511**	**212,111**
850-850-850-50232	HEALTH INSURANCE	8,400	8,400	8,400	8,400
850-850-850-60626	INSURANCE REIMBURSEMENT	0	0	0	0
	Total Expense	**8,400**	**8,400**	**8,400**	**8,400**
850-850-850-95100	CONTINGENCY	0	0	206,111	203,711
	Difference	**(1,363)**	**1,408**	**0**	**0**

Debt Services

910-101-910-43729	BUDGETED FUND BALANCE	0	0	0	1
910-101-910-42508	LEASE/LOAN	(449,661)	(1,900,339)	0	0
910-101-910-49910	TRANSFER IN	498,902	498,903	498,902	498,902
	Total Revenue	**49,241**	**(1,401,436)**	**498,902**	**498,903**
910-910-910-80810	DEBT PRINCIPAL	0	0	469,789	459,609
910-910-910-80812	DEBT INTEREST	49,241	39,293	29,112	39,294
	Total Expense	**49,241**	**39,293**	**498,901**	**498,903**
910-910-910-95100	CONTINGENCY	0	0	1	0
	Difference	**0**	**1,362,143**	**0**	**0**

Town of Wickenburg
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

Fiscal year		Sch		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	37,353,648	6,829,104	498,901	1,344,798	214,511	31,946,388	865,513	79,052,863
2025	Actual expenditures/expenses**	E	2	37,353,648	6,829,104	498,901	1,344,798	214,511	31,946,388	865,513	79,052,863
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	12,256,657	2,462,815	0	638,997	206,111	16,067,543	297,297	31,929,420
2026	Primary property tax levy	B	4	615,000							615,000
2026	Secondary property tax levy	B	5								0
2026	Estimated revenues other than property taxes	C	6	18,233,844	8,200,278	498,903	579,495	212,111	20,319,473	915,984	48,960,088
2026	Other financing sources	D	7	0	0	0	0	0	0	0	0
2026	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2026	Interfund transfers in	D	9	0	1,700,000	498,902	300,000	0	0	0	2,498,902
2026	Interfund Transfers (out)	D	10	2,498,902	0	0	0	0	0	0	2,498,902
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2026	Total financial resources available		12	28,606,599	12,363,093	997,805	1,518,492	418,222	36,387,016	1,213,281	81,504,508
2026	Budgeted expenditures/expenses	E	13	35,256,338	9,556,950	498,903	1,083,988	212,111	40,412,613	953,263	87,974,166

	Expenditure limitation comparison	2025	2026
1	Budgeted expenditures/expenses	$ 79,052,863	$ 87,974,166
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	79,052,863	87,974,166
4	Less: estimated exclusions	25,704,048	35,130,915
5	Amount subject to the expenditure limitation	$ 53,348,815	$ 52,843,251
6	EEC expenditure limitation or voter-approved alternative expenditure limitation	$ 60,940,309	$ 63,473,203

☐ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

Town of Wickenburg
Tax levy and tax rate information
Fiscal year 2026

		2025	2026
1.	Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	$ 947,841	$ 991,127
2.	Amount received from primary property taxation in the **current year** in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	$	
3.	Property tax levy amounts		
	A. Primary property taxes	$ 600,000	$ 615,000
	Property tax judgment		
	B. Secondary property taxes		
	Property tax judgment		
	C. Total property tax levy amounts	$ 600,000	$ 615,000
4.	Property taxes collected*		
	A. Primary property taxes		
	(1) **Current** year's levy	$	
	(2) Prior years' levies		
	(3) Total primary property taxes	$	
	B. Secondary property taxes		
	(1) **Current** year's levy	$	
	(2) Prior years' levies		
	(3) Total secondary property taxes	$	
	C. Total property taxes collected	$	
5.	Property tax rates		
	A. City/Town tax rate		
	(1) Primary property tax rate	0.4132	0.3997
	Property tax judgment		
	(2) Secondary property tax rate		
	Property tax judgment		
	(3) Total city/town tax rate	0.4132	0.3997
	B. Special assessment district tax rates		

Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating ______ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

Town of Wickenburg
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
Sales Tax	$ 9,500,000	$ 9,000,000	$ 8,500,000
Licenses and permits			
Occupational & Liquor Permits	68,689	58,780	67,325
Other Permits	153,668	175,596	165,000
Building Permit Fees	500,000	466,508	450,000
Zoning & Subdivision Fees	10,000	3,700	6,850
Intergovernmental			
Auto Lieu	404,879	394,216	440,469
State Sales (TPT)	1,208,395	1,208,395	1,253,365
State Income	1,700,982	2,098,742	1,618,005
Intergovernmental Grants	357,630	195,261	315,000
Fire IGA	946,781	933,581	850,000
Law Enforcement	21,456	39,369	59,000
Charges for services			
Administrative Fees	1,361,546	1,361,546	1,557,454
Parks & Recreation	90,098	67,261	89,057
Library	2,756	4,165	3,000
Staff & Equipment Reimbursements	48,000	41,258	40,000
Misc Contracted Services	90,000	50,543	90,000
Fines and forfeits			
Court	154,183	204,859	200,000
Interest on investments			
LGIP	700,000	1,072,368	1,400,000
In-lieu property taxes			
Cable Agreement	52,638	52,638	52,000
Pole Attachment	7,970	7,970	7,970
Southwest Gas	31,650	31,650	30,000
APS	216,949	216,949	215,000
Contributions			
Voluntary contributions			
Miscellaneous			
Rentals	26,149	18,900	26,149
Surplus Property	1,000	1,260	576,000
Miscellaneous	232,555	403,259	222,200
Total General Fund	$ 17,887,974	$ 18,108,774	$ 18,233,844

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Town of Wickenburg
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway User Revenue Fund	$ 2,212,173	$ 2,238,660	$ 3,304,416
Bed Tax Fund	259,406	259,406	259,406
Destination Marketing Fund	30,000	28,359	30,100
Local Transportation Assistance Fund II	49,717	46,717	49,717
	$ 2,551,296	$ 2,573,142	$ 3,643,639
Social Services Fund	$ 60,000	$ 60,000	$ 60,000
Grants	1,753,008	88,475	1,783,007
Coronavirus Recovery Fund	1,000,000	1,533,079	1,533,079
Cemetary	380,885	401,373	431,022
	$ 3,193,893	$ 2,082,927	$ 3,807,108
Court J.C.E.F.	$ 40,624	$ 44,838	$ 54,598
Fill the Gap	19,506	25,845	22,416
Local Court Enhancement	134,830	144,402	162,817
Prop 207 Police	160,143	202,471	179,456
	$ 355,103	$ 417,556	$ 419,287
Prop 207 Fire	$ 78,000	$ 71,190	$ 52,077
GOHS	60,000	8,867	10,000
OPIOID Settlement	47,009	56,199	76,162
Public Safety Equipment	9,976	14,689	18,689
	$ 194,985	$ 150,945	$ 156,928
Attorney General Armor	$ 11,000	$ 9,000	$ 14,000
State Grant Police	974,300	1,006,846	34,124
State Grant Fire	1,400,000		
Library Reciprocal Fund	48,992	51,012	51,254
	$ 2,434,292	$ 1,066,858	$ 99,378
Adopt A Tree	$ 2,114	$ 2,076	$ 2,245
RICO	35,608	16,654	46,192
Police Holding Fund	27,501	15,501	25,501
	$ 65,223	$ 34,231	$ 73,938
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total special revenue funds	$ 8,794,792	$ 6,325,659	$ 8,200,278

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Town of Wickenburg
Revenues other than property taxes
Fiscal Year 2026

Source of revenues		Estimated revenues 2025		Actual revenues* 2025		Estimated revenues 2026
Debt service funds						
Debt Service	$	498,902	$	498,902	$	498,903
	$	498,902	$	498,902	$	498,903
	$		$		$	
	$		$		$	
	$		$		$	
	$		$		$	
	$		$		$	
	$		$		$	
Total debt service funds	$	498,902	$	498,902	$	498,903
Capital projects funds						
Capital Improvement	$	300,000	$	300,000	$	473,476
Constellation & Rodeo		144,391		138,525		106,019
	$	444,391	$	438,525	$	579,495
	$		$		$	
	$		$		$	
	$		$		$	
	$		$		$	
	$		$		$	
	$		$		$	
Total capital projects funds	$	444,391	$	438,525	$	579,495

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Town of Wickenburg
Revenues other than property taxes
Fiscal Year 2026

Source of revenues		Estimated revenues 2025		Actual revenues* 2025		Estimated revenues 2026
Permanent funds						
Retirement Fund	$	207,813	$	214,511	$	212,111
	$	207,813	$	214,511	$	212,111
	$		$		$	
	$		$		$	
	$		$		$	
	$		$		$	
	$		$		$	
	$		$		$	
Total permanent funds	$	207,813	$	214,511	$	212,111
Enterprise funds						
Water 1	$	4,507,930	$	2,544,643	$	3,082,893
Water 2 (WR)		976,369		663,816		1,075,795
Electric		4,059,241		3,881,174		3,989,030
Sanitation		1,370,258		1,350,760		1,503,555
	$	10,913,798	$	8,440,393	$	9,651,273
Wastewater 1	$	4,955,966	$	2,561,407	$	6,850,117
Wastewater 2 (WR)		2,250,529		1,526,449		1,475,854
Airport		1,258,357		2,991,449		2,342,229
	$	8,464,852	$	7,079,305	$	10,668,200
	$		$		$	
	$		$		$	
	$		$		$	
	$		$		$	
Total enterprise funds	$	19,378,650	$	15,519,698	$	20,319,473

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Town of Wickenburg
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Internal service funds			
Maintenance Shop	$ 234,199	$ 236,678	$ 305,675
Fuel Facility	436,505	563,382	610,309
	$ 670,704	$ 800,060	$ 915,984
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total internal service funds	$ 670,704	$ 800,060	$ 915,984
Total all funds	$ 47,883,226	$ 41,906,129	$ 48,960,088

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Town of Wickenburg
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026 Sources	Other financing 2026 (Uses)	Interfund transfers 2026 In	Interfund transfers 2026 (Out)
General Fund				
General Services	$	$	$	$ 2,498,902
Total General Fund	$	$	$	$ 2,498,902
Special revenue funds				
Streets	$	$	$ 1,700,000	$
Total special revenue funds	$	$	$ 1,700,000	$
Debt service funds				
Debt Service	$	$	$ 498,902	$
Total debt service funds	$	$	$ 498,902	$
Capital projects funds				
Capital Improvements	$	$	$ 300,000	$
Total capital projects funds	$	$	$ 300,000	$
Permanent funds				
	$	$	$	$
Total permanent funds	$	$	$	$
Enterprise funds				
Electric Fund	$	$	$	$
Sanitation Fund				
Airport Fund				
Total enterprise funds	$	$	$	$
Internal service funds				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
Total all funds	$	$	$ 2,498,902	$ 2,498,902

Town of Wickenburg
Expenditures/expenses by fund
Fiscal year 2026

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Finance	$ 759,888	$ (58,113)	$ 701,775	$ 840,277
General Services	666,016	(99,472)	566,544	626,016
Town Manager	367,879	(78,215)	289,664	554,638
Human Resources	362,927	(41,612)	321,315	402,959
Town Clerk	242,303	(25,429)	216,874	243,197
Town Court	563,957	(65,807)	498,150	483,684
Town Attorney	301,320	(21,320)	280,000	285,000
Recreation	585,086	(55,435)	529,651	613,139
Economic Development	456,847	(75,982)	380,865	406,935
Information Technology	583,356	(41,966)	541,390	580,167
Library	319,422	(34,948)	284,474	341,149
Parks & Facility Maintenance	2,282,240	(187,969)	2,094,271	5,056,228
Community Development	670,637	(72,068)	598,569	717,969
Public Works Admin	488,807	(33,752)	455,055	469,323
Police	6,531,732	(1,049,739)	5,481,993	6,397,048
Fire	5,251,011	(195,898)	5,055,113	6,237,956
Contingency/Reserves	8,327,829	10,730,116	19,057,945	11,000,653
Total General Fund	$ 28,761,257	$ 8,592,391	$ 37,353,648	$ 35,256,338
Special revenue funds				
Contingency	$ 849,316	$ 2,150,647	$ 2,999,963	$ 1,128,452
Streets Fund	2,482,867	(241,021)	2,241,846	3,959,247
Bed Tax Fund	297,187	(65,805)	231,382	461,742
Destination Marketing Fund	30,000	(1,641)	28,359	30,100
Local Transportation Assistance Fur	49,717	(3,000)	46,717	49,717
Social Services Fund	60,000		60,000	60,000
Grants	1,753,008	(1,694,532)	58,476	1,753,008
Coronavirus Recovery Fund	1,000,000	(1,000,000)		1,533,079
Cemetary	115,250	(104,899)	10,351	60,351
Court J.C.E.F.	30,000	(23,500)	6,500	6,000
Fill the Gap	16,000	(10,000)	6,000	13,000
Local Court Enhancement	4,500	(3,000)	1,500	53,000
Prop 207 Police	123,000	(36,970)	86,030	125,000
Prop 207 Fire	75,000	(15,000)	60,000	52,000
GOHS	59,520	(59,520)		30,000
OPIOID Settlement	45,000	(45,000)		65,000
Public Safety Equipment	3,000	(3,000)		4,000
Attorney General Armor	11,000	(7,000)	4,000	11,000
State Grant Police	974,300	(1,578)	972,722	55,000
State Grant Fire	1,400,000	(1,400,000)		
Library Reciprocal Fund		(242)	(242)	51,254
Adopt A Tree	2,000	(2,000)		2,000
RICO	35,000	(29,500)	5,500	34,000
Police Holding Fund	20,000	(10,000)	10,000	20,000
Total special revenue funds	$ 9,435,665	$ (2,606,561)	$ 6,829,104	$ 9,556,950
Debt service funds				
Contingency	$	$	$	$
Debt Service	498,902	(1)	498,901	498,903
Total debt service funds	$ 498,902	$ (1)	$ 498,901	$ 498,903
Capital projects funds				
Contingency	$ 427,982	$ 139,996	$ 567,978	$ 695,465
Capital Improvement	624,773	84,541	709,314	345,988
Constellation & Rodeo	70,247	(2,741)	67,506	42,535
Total capital projects funds	$ 1,123,002	$ 221,796	$ 1,344,798	$ 1,083,988
Permanent funds				
Contingency	$ 199,413	$ 6,698	$ 206,111	$ 203,711
Retirement	8,400		8,400	8,400
Total permanent funds	$ 207,813	$ 6,698	$ 214,511	$ 212,111
Enterprise funds				
Water 1 Fund	$ 4,203,140	$ (3,033,518)	$ 1,169,622	$ 4,114,438
Water 1 Contingency/Reserves	4,325,232	1,341,060	5,666,292	4,634,748
Water 2 (WR) Fund	822,789	(127,186)	695,603	1,022,824
Water 2 (WR) Contingency/Reserve	1,119,618	(346,197)	773,421	826,392
Electric Fund	4,615,109	(363,641)	4,251,468	4,546,927
Electric Contingency/Reserves	2,348,544	1,356,198	3,704,742	3,146,846
Sanitation Fund	2,093,081	(79,719)	2,013,362	1,794,077
Sanitation Contingency/Reserves	142,445	192,287	334,732	44,210
Wastewater 1 Fund	5,998,601	(4,091,564)	1,907,037	7,672,972
Wastewater 1 Contingency/Reserve	885,636	3,535,437	4,421,073	3,598,218
Wastewater 2 (WR) Fund	1,863,463	(759,599)	1,103,864	1,390,748
Wastewater 2 (WR) Contingency/Re	2,186,251	439,623	2,625,874	2,710,980
Airport Fund	1,118,320	(406,026)	712,294	1,765,292
Airport Contingency/Reserves	536,322	2,030,682	2,567,004	3,143,941
Total enterprise funds	$ 32,258,551	$ (312,163)	$ 31,946,388	$ 40,412,613
Internal service funds				
Contingency	$ 1,103,550	$ (806,253)	$ 297,297	$ 212,309
Maintenance Shop	300,490	(35,639)	264,851	342,954
Fuel Facility	381,684	(78,319)	303,365	398,000
Total internal service funds	$ 1,785,724	$ (920,211)	$ 865,513	$ 953,263
Total all funds	$ 74,070,914	$ 4,981,949	$ 79,052,863	$ 87,974,166

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Town of Wickenburg
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Operations				
Finance	$ 759,888	$ (58,113)	$ 701,775	$ 840,277
General Services	666,016	(99,472)	566,544	626,016
Town Manager	367,879	(78,215)	289,664	554,638
Human Resources	362,927	(41,612)	321,315	402,959
Town Clerk	242,303	(25,429)	216,874	243,197
Town Attorney	301,320	(21,320)	280,000	285,000
Economic Development	456,847	(75,982)	380,865	406,935
Information Technology	583,356	(41,966)	541,390	580,167
Social Services Fund	60,000		60,000	60,000
Community Development	670,637	(72,068)	598,569	717,969
General Fund Contingencies	8,327,829	10,730,116	19,057,945	11,000,653
Destination Marketing Fund	30,000	(1,641)	28,359	30,100
Department total	$ 12,829,002	$ 10,214,298	$ 23,043,300	$ 15,747,911
List department:				
Parks, Recreation & Facilities				
Parks & Facility Maintenance	$ 2,282,240	$ (187,969)	$ 2,094,271	$ 5,056,228
Recreation	585,086	(55,435)	529,651	613,139
Cemetary	115,250	(104,899)	10,351	60,351
Adopt A Tree	2,000	(2,000)		2,000
Constellation & Rodeo	70,247	(2,741)	67,506	42,535
Department total	$ 3,054,823	$ (353,044)	$ 2,701,779	$ 5,774,253
List department:				
Library	$ 319,422	$ (34,948)	$ 284,474	$ 341,149
Library Reciprocal Fund		(242)	(242)	51,254
Town Court	563,957	(65,807)	498,150	483,684
Court J.C.E.F.	30,000	(23,500)	6,500	6,000
Fill the Gap	16,000	(10,000)	6,000	13,000
Local Court Enhancement	4,500	(3,000)	1,500	53,000
Police	6,531,732	(1,049,739)	5,481,993	6,397,048
Prop 207 Police	123,000	(36,970)	86,030	125,000
GOHS	59,520	(59,520)		30,000
OPIOID Settlement	45,000	(45,000)		65,000
Public Safety Equipment	3,000	(3,000)		4,000
Attorney General Armor	11,000	(7,000)	4,000	11,000
State Grant Police	974,300	(1,578)	972,722	55,000
State Grant Fire	1,400,000	(1,400,000)		
RICO	35,000	(29,500)	5,500	34,000
Police Holding Fund	20,000	(10,000)	10,000	20,000
Fire	5,251,011	(195,898)	5,055,113	6,237,956
Prop 207 Fire	75,000	(15,000)	60,000	52,000
Public Works Admin	488,807	(33,752)	455,055	469,323
Streets Fund	2,482,867	(241,021)	2,241,846	3,959,247
Local Transportation Assistance Fun	49,717	(3,000)	46,717	49,717
Grants Fund	1,753,008	(1,694,532)	58,476	1,783,007
Capital Improvement Contingency	427,982	139,996	567,978	695,465
Capital Improvement Fund	624,773	84,541	709,314	345,988
Water 1 Fund	4,203,140	(3,033,518)	1,169,622	4,114,438
Water 1 Contingency/Reserves	4,325,232	1,341,060	5,666,292	4,634,748
Water 2 (WR) Fund	822,789	(127,186)	695,603	1,022,824
Water 2 (WR) Continency/Reserves	1,119,618	(346,197)	773,421	826,392
Electric Fund	4,615,109	(363,641)	4,251,468	4,546,927
Electric Contingency/Reserves	2,348,544	1,356,198	3,704,742	3,146,846
Sanitation Fund	2,093,081	(79,719)	2,013,362	1,794,077
Sanitation Contingency/Reserves	142,445	192,287	334,732	44,210
Wastewater 1 Fund	5,998,601	(4,091,564)	1,907,037	7,672,972
Wastewater 1 Contingency/Reserve:	885,636	3,535,437	4,421,073	3,598,218
Wastewater 2 (WR) Fund	1,863,463	(759,599)	1,103,864	1,390,748
Wastewater 2 (WR) Contingency/Re	2,186,251	439,623	2,625,874	2,710,980
Airport Fund	1,118,320	(406,026)	712,294	1,765,292
Airport Contingency/Reserves	536,322	2,030,682	2,567,004	3,143,941
Coronavirus Recovery Fund	1,000,000	(1,000,000)		1,533,079
Maintenance Shop Fund	300,490	(35,639)	264,851	342,954
Fuel Facility Fund	381,684	(78,319)	303,365	398,000
Misc Contingency	2,152,279	1,351,092	3,503,371	1,514,473
Bed Tax Fund	297,187	(65,805)	231,382	461,742
Retirement Fund	8,400		8,400	8,400
Debt Service	498,902	(1)	498,901	498,903
Department total	$ 58,187,089	$ (4,879,305)	$ 53,307,784	$ 66,452,002

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Town of Wickenburg
Full-time employees and personnel compensation
Fiscal year 2026

Fund	Full-time equivalent (FTE) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
General Fund	131	$ 10,483,280	$ 1,194,904	$ 1,303,853	$ 1,518,233	$ 14,500,270
Special revenue funds						
Streets	7	$ 374,550	$ 43,690	$ 83,983	$ 46,253	$ 548,476
Total special revenue funds	7	$ 374,550	$ 43,690	$ 83,983	$ 46,253	$ 548,476
Debt service funds						
		$	$	$	$	$
Total debt service funds		$	$	$	$	$
Capital projects funds						
		$	$	$	$	$
Total capital projects funds		$	$	$	$	$
Permanent funds						
		$	$	$	$	$
Total permanent funds		$	$	$	$	$
Enterprise funds						
Water 1	3	$ 205,880	$ 20,689	$ 30,155	$ 18,711	$ 275,435
Water 2 (WR)	3	187,720	20,053	194,250	18,819	420,842
Electric	1	59,124	6,599	9,111	5,378	80,212
Sanitation	4	247,317	27,354	35,784	31,663	342,118
Wastewater 1	4	337,128	32,858	34,344	31,742	436,072
Wastewater 2 (WR)	4	343,914	32,936	34,344	37,386	448,580
Airport	1	52,544	6,063	11,370	5,477	75,454
Total enterprise funds	18	$ 446,144	$ 46,805	$ 235,775	$ 43,007	$ 2,078,713
Internal service funds						
Maintenance Shop	2	$ 128,692	$ 14,455	$ 16,334	$ 12,835	$ 172,316

Town of Wickenburg
Full-time employees and personnel compensation
Fiscal year 2026

Fund	Full-time equivalent (FTE) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
Total internal service fund	2	$ 128,692	$ 14,455	$ 16,334	$ 12,835	$ 172,316
Total all funds	158	$ 11,432,666	$ 1,299,854	$ 1,639,945	$ 1,620,328	$ 17,299,775

FINANCIAL POLICIES & GOALS

The following short-term and long-term financial policies, approved by the Wickenburg Town Council, help to meet their goals and ensure the Town has a balanced budget. These policies also assist in overall fiscal planning and management. These policies ensure the Town remains in a solid financial condition, can respond to changes in the economy, and adheres to the guidelines set by the Government Finance Officers' Association.

Accounting and Financial Reporting Policy

1) Whenever possible, Generally Accepted Accounting Principles (GAAP) will be followed.
2) The Town will use fund accounting and account groups for budget reporting. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.
3) All governmental fund types, expendable trust funds, and agency funds will use the modified accrual basis of accounting.
4) Proprietary fund types, pension trust funds and non-expendable trust funds, will use the accrual basis of accounting.
5) General Fund internal support and administrative costs will be allocated to the Enterprise Funds based on the total budget of those departments providing the service.
6) The Town will ensure the conduct of a timely and effective annual budget in compliance with all local, state, and federal laws.
7) The Town will maintain a policy of full and open public disclosure of all financial activity.

Asset Policy

Capital assets should be valued at cost including all ancillary charges necessary to place the asset in its intended location and condition for use. All land is always capitalized; however, other assets are defined as items having an individual cost of $5,000 or greater, with an estimated useful life in excess of one year.

1) Depreciation on all assets is provided on a straight-line basis over the following estimated useful lives:

a.	Land or Building Improvements	10-40 years
b.	Utility Components & Other Infrastructure	5-40 years
c.	Furniture & Equipment	3-10 years
d.	Vehicles	4-20 years

2) If land is purchased, the capitalized value is to include the purchase price plus costs such as legal and filing fees. If land is acquired by gift, the capitalized value is to reflect its appraised or fair market value at the time of acquisition.
3) Building costs include both acquisition and capital improvement costs. Capital improvements include structures (e.g. office buildings, storage quarters, and other facilities) and all other property permanently attached to, the structure (e.g. loading docks, patio areas, and garages).
4) Furniture, fixtures, software, or other equipment are capitalized at the actual cost of the asset.
5) Donated assets are entered based on the fair market value at the time of acquisition plus all appropriate ancillary costs, or the estimated cost when records to determine the fair market value are not available.

Budget Policy

The Town defines a balanced budget as one in which revenues along with beginning fund balances, less required reserves and contingencies are equal to or exceed expenditures approved by the Town Council. Additionally budget policy requirements are that:

1) A budget calendar will be prepared annually.

2) A comprehensive annual budget will be prepared for all funds.
3) The budget will be presented in a manner that is both easily understood by the Town's citizens and public officials and in compliance with all local, state, and federal laws.
4) Ongoing operating costs will be supported by ongoing stable revenue sources rather than loans, bonds, or reserves.
5) Fund balances should only be used for one-time expenditures such as capital equipment and improvements.
6) The Town Council will hold a budgetary work session(s), which will be open to the public, and the Tentative Budget will be available for public inspection.
7) A public hearing will be held for public input as required by state statute.
8) The Town will maintain budgetary control throughout the fiscal year for each appropriated budget unit.
9) Reports comparing actual revenues and expenditures to budgeted amounts will be prepared monthly.
10) An annual audit will be performed by an independent public accounting firm.

Budget Amendment Policy

During the fiscal year, each individual budgetary unit is monitored continually by the Town Manager, Finance Director, and responsible Department Director. While the Town may not exceed the total expenditure appropriation originally authorized by Council, it may amend the appropriations through transfers.

1) Mid-year budget adjustments will be kept to a minimum.
2) All Department Directors are responsible for ensuring that expenditures do not exceed the approved budget.
3) Transfers from capital item lines (9#### accounts) require Town Council approval prior to incurring the expense.
4) A transfer other than from capital line items, within the same fund may be authorized by the Department Director prior to incurring the expense.
5) A transfer between funds requires approval by the Town Council prior to incurring the expense.
6) Expenditures not included in the budget may be made through the use of contingency funds at the sole specific discretion of the Town Council.

Debt Management Policy

A debt policy addresses the level of indebtedness the Town can expect to incur without jeopardizing its existing financial position. The Town has developed the following policy:

1) Long term debt shall not be issued to finance operations.
2) Debt financing will first be reviewed by the appropriate Department Director and then by the Town Manager and Finance Director.
3) The Town will consider short-term borrowing or lease purchasing before incurring long-term debt.
4) The Town will limit long-term debt to major capital improvements, which cannot be financed from current revenues.
5) The Town will repay long-term debt within a period not to exceed the useful life of the improvement.
6) The Town will not issue debt in excess of the legal debt margin of twenty-six (26) percent of the Town's assessed valuation.
7) Enterprise Funds should finance their own bond sales where appropriate.
8) Debt issuance will be pooled together when feasible to minimize costs.

Expenditure Limitation Policy

Expenditure limitations are the annual budget appropriations imposed by the State of Arizona on a municipal government. Should the State imposed limitation not allow for the sufficient needs of the Town the law provides four options:

1) A local home rule (alternative expenditure limitation)
2) A permanent base adjustment
3) A one-time override
4) A capital projects accumulation fund

The voters of the Town of Wickenburg approved a permanent base adjustment of $4,794,034 in March of 2006.

Expenditures Policy

1) Ongoing operating costs will be supported through stable permanent revenue sources.
2) Minor capital projects or short-term equipment expenditures will be financed from current revenues.
3) One-time operating costs are tied to one-time revenue sources to ensure fund balance integrity.
4) Enterprise Funds will be self-sustaining to cover costs incurred including the costs of operations, capital outlay, debt service, depreciation, and interdepartmental charges for services where practical and appropriate.
5) Monthly reports will be distributed to the Town Manager and Department Directors for management of the budget.

Capital Improvement Policy

The Capital Improvement Plan (CIP) is designed to meet the current and future needs of equipment, vehicles, and infrastructure.

1) The CIP shall be developed for a five-year period to allow for appropriate planning.
2) Whenever possible, additions to, or replacement of, vehicles and other large equipment will be saved for annually through a reserve within the appropriate fund.
3) Proposed capital improvements will be prioritized based on the Town Council's Strategic Plan.
4) Capital improvements included in the CIP are those valued at $10,000 or more.
5) Financing of capital expenditures will be first from grants, second from the appropriate fund, third from a transfer from the Electric Utility Fund, and fourth through outside financing.
6) The Council will review the five-year plan annually, but are only required to approve the first year as part of the annual budget development process.
7) Compliance with debt and fund balance requirements will be maintained for each year of the program.

Investment Policy

The Investment Policy shall govern the investment activities of the Town satisfying state statute requirements as follows:

1) Daily operating cash shall be maintained with a local bank through a request for proposal (RFP) issued at least every five years.
2) Except for cash in restricted funds, excess operating cash will be consolidated to maximize investment earnings with the Local Government Investment Pool or another investment vehicle at the Town Council's direction.
3) Investment income will be allocated appropriately to the fund providing the cash.
4) Investments shall be made with safety, liquidity, and yield in mind.

Property Taxes & Bond Debt Limit Policy

Arizona's property tax provides for two separate tax systems:

1) A primary property tax, which is levied to pay current operation and maintenance expenses.
2) A secondary property tax levy, which is restricted to the payment of debt service on long-term debt obligations.
3) Secondary property taxes cannot exceed 20% for infrastructure projects involving lighting, open space, parks, public safety, recreational facilities, transportation, water and wastewater and 6% for general purpose improvements.

Reserve/Contingency Policy

Reserves are required to cover unanticipated expenditures and revenue shortfalls. The Town's policy is that:

1) A reserve/contingency allowance should be appropriated to provide for emergencies, mid-year requests, and unanticipated expenditures.
2) A General Fund Reserve will be maintained in an amount not less than 15% of new General Fund revenues for the budgeted fiscal year.
3) A contingency will be established for all other applicable funds of at least 10%, and the equity of all funds will be maintained to meet the objectives of the fund.
4) $100,000 will be budgeted under General Services each year to indemnify the Town for unanticipated insurance claims.
5) Expenditures may be made from contingencies only upon approval by the Town Council.

Revenues Policy

All revenues will be appropriated during the budget process:

1) The Town will seek to maintain a diversified and stable revenue base.
2) The Town will estimate revenue in a realistic and conservative manner using various methods throughout the budget process including consultant information and estimates from the State.
3) All non-restricted revenues will be deposited in the General Fund.
4) Revenues from growth or development will be allocated to one-time costs whenever possible.
5) The Town will aggressively pursue federal and state grant funding.
6) The Town will review rates and user fees annually.

Department	Account	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Airport Expense	580-580-580-60305	Hangar Development Area Design Only					$200,000.00	$200,000.00
	580-580-580-60603	Replace AWOS system				$350,000.00		$350,000.00
	580-580-580-90923	Airport Master Plan Update				$425,000.00		$425,000.00
	580-580-580-90915	Design of Taxiway A			$300,000.00			$300,000.00
	580-580-580-90912	Taxilane Rehabilitation (Grant)		$1,125,000.00				$1,125,000.00
	580-580-580-90917	Covered Tie Downs	$250,000.00					$250,000.00
Total Airport Expense			**$250,000.00**	**$1,125,000.00**	**$300,000.00**	**$775,000.00**	**$200,000.00**	**$2,650,000.00**
Court Expense	418-418-125-69999	Video Appearance	$0.00	$25,000.00				$25,000.00
Total Court Expense			**$0.00**	**$25,000.00**	**$0.00**	**$0.00**	**$0.00**	**$25,000.00**
Electric Utility Expense	510-510-500-90912	LaGolondrina Overhead/Underground Electric			$800,000.00			$800,000.00
	510-510-500-90912	Adams/Jefferson St Alley OH/UG Electric Upgrades		$800,000.00				$800,000.00
	510-510-500-90912	South Tegner Overhead/Underground Upgrades					$1,200,000.00	$1,200,000.00
	510-510-500-90912	Jackson/Mohave St Overhead/Underground Upgrades	$800,000.00					$800,000.00
	510-510-500-90912	Madison/Lincoln Alley OH/UG Electric Upgrades				$1,200,000.00		$1,200,000.00
Total Electric Utility Expense			**$800,000.00**	**$800,000.00**	**$800,000.00**	**$1,200,000.00**	**$1,200,000.00**	**$4,800,000.00**
Fire Expense	100-170-165-60603	VHF System Upgrades		$75,000.00	$100,000.00	$100,000.00	$100,000.00	$375,000.00
	100-170-165-90908	Ladder 751 Replacement		$1,573,000.00				$1,573,000.00
	100-170-165-90912	Cardiac monitor replacement	$48,000.00					$48,000.00
	100-170-165-90908	Type 6 Fire Engine Upfit	$35,000.00					$35,000.00
		Fire Station 751 Remodel	$2,200,000.00					$2,200,000.00
Total Fire Expense			**$2,283,000.00**	**$1,648,000.00**	**$100,000.00**	**$100,000.00**	**$100,000.00**	**$4,231,000.00**
Information Technology	700-700-700-90904	Network Refresh	$25,000.00					$25,000.00
	100-170-165-60603	Mobile data terminals replacements		$8,600.00	$8,600.00			$17,200.00
	100-142-142-90912	Police Server Refresh					$60,000.00	$60,000.00
	100-142-142-90912	New Workstations		$10,000.00	$20,000.00	$50,000.00	$10,000.00	$90,000.00
	100-142-142-90912	Building Low Voltage Cabling			$200,000.00			$200,000.00
	100-142-142-90912	Voting/Request to Speak Software						$40,000.00
Total Information Technology			**$25,000.00**	**$18,600.00**	**$228,600.00**	**$50,000.00**	**$70,000.00**	**$432,200.00**
Library Expense	450-450-145-90905	Remodel of Conference & Study Room		$35,000.00				$35,000.00
Total Library Expense	**18,746 GF, 16,254 Lib Recip**		**$0.00**	**$35,000.00**	**$0.00**	**$0.00**	**$0.00**	**$35,000.00**
Maintenance Shop Expense	600-600-600-90912	Forklift		$50,000.00				$50,000.00
	600-600-600-90905	Shade Structure			$180,000.00			$180,000.00
	600-600-600-90912	Hose machine	$10,000.00					$10,000.00
Total Maintenance Shop Expense			**$10,000.00**	**$50,000.00**	**$180,000.00**	**$0.00**	**$0.00**	**$240,000.00**
Parks & Facilities Expense	750-750-750-90904	Rodeo Grounds Lighting & Electrical Upgrades		$25,000.00				$25,000.00
	100-150-150-90905	Sunset Pickleball Restrooms		$250,000.00				$250,000.00
	Block Grant	LED Lighting Improvement Grant		$173,476.00				$173,476.00
	750-750-750-90904	Rodeo Grounds Road / Parking Upgrades		$48,000.00				$48,000.00
	100-150-150-90905	Refurbish / Paint Sunset Concession Stand		$36,500.00				$36,500.00
	100-150-150-90905	PSC Repair		$75,000.00				$75,000.00
	100-150-150-90905	Replace Aging HVAC RTU's		$275,000.00	$100,000.00	$100,000.00	$100,000.00	$575,000.00
	100-150-150-90904	Seal / Stripe Sunset Parking Lots			$75,000.00			$75,000.00
	100-150-150-90904	Resurface Coffinger Tennis Courts			$38,000.00			$38,000.00
	100-150-150-90904	Irrigation Upgrades at Sunset & Coffinger		$22,000.00				$22,000.00

Department	Account	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029	Total
	100-150-150-90904	ADA Safety Upgrades at Town Parks		$48,000.00				$48,000.00
	750-750-750-90904	Rodeo Grounds RV Hookups (10)						$25,000.00
	700-700-700-90943	Rodeo Grounds Waterline Design						$300,000.00
	700-700-700-90943	Rodeo Grounds Waterline Construction						$1,500,000.00
	100-150-150-90905	Smoke Eaters Renovation			$450,000.00			$450,000.00
	100-150-150-90912	Lawn Mower, Gator and Attachments		$53,600.00				$53,600.00
	320-135-135-90905	Pool Heater & Covers		$142,000.00				$142,000.00
	700-700-700-90961	Sunset Ball Park - Design / Engineering			$462,000.00			$462,000.00
	700-700-700-90961	Sunset Ball Park Construction - Phase 1				$1,600,000.00		$1,600,000.00
	700-700-700-90961	Sunset Ball Park Construction - Phase 2					$1,500,000.00	$1,500,000.00
	100-150-150-90904	Sunrise Ball Park - Design / Engineering		$650,000.00	$472,000.00			$1,122,000.00
	100-150-150-90904	Sunrise Ball Park Construction - Phase 1			$5,000,000.00			$5,000,000.00
	100-150-150-90904	Sunrise Ball Park Construction - Phase 2				$6,000,000.00		$6,000,000.00
	100-150-150-90904	Sunrise Ball Park Construction - Phase 3					$2,500,000.00	$2,500,000.00
	700-700-700-90902	Coffinger Dog Park				$50,000.00		$50,000.00
	700-700-700-90902	Coffinger Baseball / Football Field Renovation		$125,000.00				$125,000.00
	100-150-150-90905	Community Center Renovation Design		$300,000.00				$300,000.00
	100-150-150-90905	Community Center Construction		$1,500,000.00	$3,500,000.00			$5,000,000.00
	700-700-700-90943	Constellation RV Park				$1,000,000.00		$1,000,000.00
	750-750-750-90904	Constellation Park Trailhead Event Space						$350,000.00
	750-750-750-90904	Rodeo Grounds Trailhead Parking					$650,000.00	$650,000.00
Total Parks & Facilities Expense			**$0.00**	**$3,723,576.00**	**$10,097,000.00**	**$8,750,000.00**	**$4,750,000.00**	**$29,495,576.00**
Recreation Expense	100-135-135-90912	LED Balloon Lights	$9,000.00					$9,000.00
	100-135-135-90912	Sound System	$5,000.00					$5,000.00
	100-135-135-90912	Portable Stage						$21,000.00
	320-135-135-90905	Pool Remodel/Improvement		$80,000.00				$80,000.00
Total Recreation Expense			**$14,000.00**	**$80,000.00**	**$0.00**	**$0.00**	**$0.00**	**$115,000.00**
Sanitation Utility Expense	520-520-500-90908	Sanitation truck		$600,000.00				$600,000.00
	520-520-500-90908	Sanitation Trucks	$1,000,000.00			$1,000,000.00		$2,000,000.00
Total Sanitation Utility Expense			**$1,000,000.00**	**$600,000.00**	**$0.00**	**$1,000,000.00**	**$0.00**	**$2,600,000.00**
Streets Expense	300-300-300-90904	Lewis Addition		$200,000.00	$200,000.00	$200,000.00	$200,000.00	$800,000.00
	300-300-300-90904	Multi use path		$80,000.00				$80,000.00
	300-300-300-60605	Bass Rd. rock wall retention		$70,000.00				$70,000.00
	300-300-300-90904	Constellation Road repaving		$1,200,000.00				$1,200,000.00
	300-300-300-90904	Coconino Parking Lot Upgrade			$500,000.00			$500,000.00
		Dump Truck 10-Wheeler (Ttl $200k-300/500/501/530/531)						$30,000.00
	300-300-300-90912	Lift gate	$8,000.00					$8,000.00
	300-300-300-90904	N. Vulture Mine Rd.			$1,700,000.00			$1,700,000.00
	300-300-300-90904	Tegner Street Phase 2		$900,000.00				$900,000.00
Total Streets Expense			**$8,000.00**	**$2,450,000.00**	**$2,400,000.00**	**$200,000.00**	**$200,000.00**	**$5,288,000.00**
Wastewater 1 Utility Expense	530-530-530-90914	Aztec Lift Station Odor Control		$160,000.00				$160,000.00
	530-530-500-90912	Truck Crane		$11,000.00				$11,000.00
ARPA	383-383-383-90914	South WWTP Headworks Upgrade		$1,000,000.00				$1,000,000.00
	530-530-500-90914	South WWTP Clarifier	$900,000.00					$900,000.00
WIFA	530-530-500-90914	UV and EPS		$800,000.00				$800,000.00
WIFA	530-530-500-90914	South WWTP Grit Removal Improvements	$300,000.00	$1,000,000.00				$1,300,000.00
WIFA	530-530-500-90914	South WWTP Solids Handling Improvements			$1,850,000.00			$1,850,000.00
	530-530-500-90914	Sunset Terrace Lift Station Upgrade	$108,000.00					$108,000.00

Department	Account	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029	Total
WIFA	530-530-500-90914	South WWTP- Digester Improvements Design/ Permitting & Construction			$200,000.00	$1,250,000.00		$1,450,000.00
WIFA	530-530-500-90914	South WWTP - Intensification Expansion Construction & Engineering	$160,000.00	$3,000,000.00				$4,425,000.00
WIFA	530-530-500-90914	South WWTP- RAS Pit Structural and Mechanical Improvement				$350,000.00		$350,000.00
Total Wastewater 1 Utility Expense			**$1,468,000.00**	**$5,971,000.00**	**$2,050,000.00**	**$1,600,000.00**	**$0.00**	**$11,089,000.00**
Wastewater 2 (WR) Utility Exp	531-531-500-90912	Truck Crane (WW2)		$11,000.00				$11,000.00
Total Wastewater 2 (WR) Utility Exp			**$0.00**	**$11,000.00**	**$0.00**	**$0.00**	**$0.00**	**$11,000.00**
Water 1 Utility Expense	500-500-500-90914	Vulture Mine Booster Station		$200,000.00				$200,000.00
	500-500-500-90912	Utility Storage	$200,000.00					$200,000.00
WIFA	500-500-500-90914	Monitoring Wells		$500,000.00	$500,000.00	$500,000.00		$1,500,000.00
	500-500-500-90905	Shade Structures and Fencing Improvements	$75,000.00	$75,000.00	$75,000.00			$225,000.00
	500-500-500-90905	Listening Hills Booster Station MCC and SCADA Upgrade	$80,000.00					$80,000.00
	500-500-500-90912	Skid Steer Hydraulic Hammer Attachment	$9,000.00					$9,000.00
WIFA (CDBG- $340,000.00)	500-500-500-90914	Adams/Santa Cruz Waterline Replacement	$164,968.00	$1,570,000.00				$1,734,968.00
	500-500-500-90914	El Pajarito Waterline Project			$200,000.00	$1,400,000.00		$1,600,000.00
	500-500-500-90914	LaGolondrina/La Paloma Waterline Project Design					$200,000.00	$200,000.00
WIFA	500-500-500-90914	Mariposa Well Replacement		$200,000.00	$1,370,000.00			$1,570,000.00
Total Water 1 Utility Expense			**$528,968.00**	**$2,545,000.00**	**$2,145,000.00**	**$1,900,000.00**	**$200,000.00**	**$7,318,968.00**
Water 2 (WR) Utility Expense								$0.00
Total Water 2 (WR) Utility Expense			**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Total Departments			**$6,386,968.00**	**$19,082,176.00**	**$18,300,600.00**	**$15,575,000.00**	**$6,720,000.00**	**$68,330,744.00**