

## SUMMARY OF PROPOSED BUDGET FY 2027

REVENUES	Actual FY 2024	Budget FY 2025	Actual FY 2025	AMENDED Budget FY2026	PROPOSED BUDGET FY 2027
<b>General Fund</b>					
City Property Taxes	\$ 826,705	\$ 884,152	\$ 861,553	\$ 897,178	\$ 926,252
State Revenue Sharing	\$ 636,332	\$ 522,614	\$ 589,478	\$ 583,318	\$ 523,113
Franchises		\$ 80,000	\$ 92,969	\$ 115,000	115,000
Licenses & Permits	\$ 524,009	\$ 90,000	\$ 28,010	\$ 29,482	\$ 32,800
Fees & Fines		\$ 50,000	\$ 47,992	\$ 50,000	\$ 50,800
Charges for Services		\$ 58,250	\$ 291,670	\$ 170,500	\$ 212,200
Local Option Tax	\$ 60,089	\$ 100,000	\$ 64,982	\$ 75,000	\$ 60,000
Grants and Donations		162,000	26,700	\$ 232,546	\$ 15,000
Other Revenues and Reimbursements	\$ 283,068	\$ 214,684	\$ 208,684	\$ 268,176	\$ 182,222
Interest Earned		\$ -	\$ 26,248	\$ -	\$ 12,050
Development Impact Fees	\$ 60,584	\$ 69,993		\$ -	\$ -
Capital Fund Reserves				\$ 130,501	\$ 125,402
Fund Balance (Carryover)		\$ 154,777		\$ 208,661	\$ 348,515
<b>Total General Fund</b>	<b>\$ 2,390,787</b>	<b>\$ 2,386,470</b>	<b>\$ 2,238,286</b>	<b>\$ 2,760,362</b>	<b>\$ 2,603,354</b>
<b>Enterprise Funds</b>					
Water Fund	\$ 620,472	\$ 3,929,141	\$ 764,926	\$ 3,855,719	\$ 8,040,029
Wastewater Fund	\$ 1,346,713	\$ 1,449,804	\$ 1,792,547	\$ 1,915,635	1,536,369
<b>TOTAL ALL FUNDS REVENUES</b>	<b>\$ 4,357,972</b>	<b>\$ 7,765,415</b>	<b>\$ 4,795,759</b>	<b>\$ 8,531,716</b>	<b>\$ 12,179,752</b>

EXPENDITURES	Actual FY 2024	Budget FY 2025	Actual FY 2025	AMENDED Budget FY2026	PROPOSED BUDGET FY 2027
<b>General Fund</b>					
Administrative	\$ 522,909	\$ 540,470	\$ 500,616	\$ 594,472	\$ 534,493
Executive/Legislative (Mayor & Council)			\$ 39,504	\$ 35,648	\$ 36,302
Comm. Development/P&Z	\$ 139,618	\$ 277,790	\$ 223,910	\$ 324,543	\$ 356,013
Fire	\$ 201,453	\$ 196,608	\$ 156,728	\$ 201,320	\$ 205,291
Library	\$ 73,137	\$ 74,780	\$ 71,807	\$ 68,320	\$ 70,971
Marshal	\$ 677,946	\$ 668,209	\$ 698,990	\$ 696,067	\$ 764,415
City Assets (Bldgs. & Grounds, Parks & Streets)			\$ 569,907	\$ 839,993	\$ 635,869
Buildings & Grounds	\$ 38,895	\$ 58,160			
Parks	\$ 27,478	\$ 89,453			
Streets	\$ 423,731	\$ 481,000			
<b>Total General Fund</b>	<b>\$ 2,105,167</b>	<b>\$ 2,386,470</b>	<b>\$ 2,261,462</b>	<b>\$ 2,760,363</b>	<b>\$ 2,603,354</b>
<b>Enterprise Funds</b>					
Water Fund	\$ 629,215	\$ 3,929,141	\$ 703,276	\$ 3,855,719	\$ 8,040,029
Wastewater Fund	\$ 669,377	\$ 1,449,804	\$ 1,000,782	\$ 1,915,635	\$ 1,536,369
<b>TOTAL ALL FUNDS EXPENDITURES:</b>	<b>\$ 3,403,759</b>	<b>\$ 7,765,415</b>	<b>\$ 3,965,520</b>	<b>\$ 8,531,717</b>	<b>\$ 12,179,752</b>

<b>ADMINISTRATION</b>	<b>Revenues</b>	Budget FY2025	Actuals FY2025	Budget FY2026	Proposed Budget FY2027
100-01-41200	State Sales Tax Revenue	(260,063)	\$ (292,347)	\$ (300,171)	303,800
100-01-41210	State Liquor Funds	(65,000)	\$ (69,078)	\$ (70,000)	64,766
100-01-41400	Alcohol Permits	(5,000)	\$ (8,625)	\$ (6,300)	8,500
100-01-41500	Business Licenses	(18,500)	\$ (20,012)	\$ (22,882)	23,250
100-01-41510	Mobile Food Vendor Permit	-	\$ -	\$ -	450
100-01-41600	Franchise Fees	(80,000)	\$ (92,969)	\$ (115,000)	115,000
100-01-41700	City Property Tax	(877,079)	\$ (861,340)	\$ (889,126)	918,200
100-01-41710	Personal Property Replacement	(7,073)	\$ (4,016)	\$ (8,052)	8,052
100-01-41800	Administrative Fees	(208,684)	\$ (208,684)	\$ (262,176)	173,022
100-01-41815	Application Fees	-	\$ -	\$ -	-
100-01-41900	Grants	-	\$ (1,000)	\$ -	-
100-01-41920	Donations	-	\$ -	\$ -	-
100-01-41950	Permit - Other	(1,500)	\$ (100)	\$ (500)	200
100-01-43000	Reimbursables	-	\$ (492)	\$ -	-
100-01-45000	Misc Income	-	\$ (120)	\$ -	200
100-01-45100	Interest Earned	-	\$ (12,778)	\$ -	10,000
100-01-49910	Returned Check Charges	-	\$ (529)	\$ -	800
100-01-48000	Capital Fund Revenue	-	\$ -	\$ -	18,000
100-01-40000	Fund Balance (Reserves)	(150,000)	\$ -	\$ (184,411)	222,784
<b>TOTAL ADMIN Revenues</b>		<b>(1,672,899)</b>	<b>(1,572,091)</b>	<b>(1,858,618)</b>	<b>1,867,024</b>

CITY ASSETS	REVENUES	Actuals FY2025	Amended	
			Budget FY2026	Budget FY2027
100-15-41000	State Highway Revenue - Regular	\$ -	\$ 98,616	98,353
100-15-41100	State Highway Revenue HB312	\$ -	\$ 29,129	29,444
100-15-41110	State Highway Revenue HB 362	\$ -	\$ 24,791	19,646
100-15-41111	State Highway Revenue GF HB354	\$ -	\$ 60,611	7,104
100-15-41115	LOT Tax Revenue	\$ -	\$ 75,000	60,000
100-15-41807	Encroachment Permit	\$ -	\$ 1,500	2,500
100-15-41810	Banner Permit	\$ -	\$ -	300
100-15-41898	Grants - Parks	\$ -	\$ 85,000	-
100-15-41899	Grants - Bldgs & Grounds	\$ -	\$ 25,000	-
100-15-41900	Grants - Streets	\$ -	\$ 60,046	-
100-15-41901	Park Rental Fee	\$ -	\$ 2,000	500
100-15-41902	Park Rental Sports Field	\$ -	\$ 4,000	2,000
100-15-41904	Park Add'l Serv. (trash/toilet)	\$ -	\$ -	-
100-15-41905	Park Add'l Staff Time	\$ -	\$ -	-
100-15-41920	Donations	\$ -	\$ 1,000	-
100-15-41950	Permit - Other	\$ -	\$ -	-
100-15-45000	Misc Income	\$ -	\$ -	-
100-15-45100	Interest Earned	\$ -	\$ -	1,800
100-15-48000	Capital Fund Reserves - Streets			36,000
100-15-48000	Capital Fund Reserves - Streets			9,500
100-15-48000	Carryover - Streets Project FY26		\$ 68,182	7,882
100-15-48000	Carryover - Park Stage		\$ 6,945	6,945
100-15-48000	Carryover - B&G - Capital Funds		\$ 39,898	28,898
100-15-40001	Carryover Funds	\$ -	\$ 22,000	22,000
<b>Total Revenue</b>			<b>\$ 603,718</b>	<b>\$ 332,872</b>

<b>COMMUNITY DEVELOPMENT</b>	<b>REVENUES</b>	Budget FY25	Actuals FY25	Budget FY26	Budget FY27
100-03-41805	Building Permits	\$ (50,000)	\$ -	\$ (70,000)	\$ <b>(90,000)</b>
100-03-41806	Building Permit Plan Review Fe	\$ (37,050)	\$ (60,716)	\$ (45,500)	\$ (54,000)
100-03-41809	Fence Permits	\$ -	\$ (2,500)	\$ (1,500)	\$ (1,500)
100-03-41810	Manuf Home Install & Set down	\$ -	\$ -	\$ (3,000)	\$ (3,000)
100-03-41811	Roof Permit	\$ -	\$ (9,514)	\$ (6,000)	\$ (6,000)
100-03-41820	Sign Permits	\$ -	\$ (750)	\$ (1,000)	\$ (1,000)
100-03-41900	Grants	\$ -	\$ -	\$ (32,000)	\$ (7,500)
100-03-43000	Client Cost Reimbursement	\$ -	\$ (8,691)	\$ -	\$ -
100-03-43400	Planning & Zoning Applications	\$ -	\$ (2,455)	\$ (15,000)	\$ (15,000)
100-03-46100	DIF Community Development	\$ -	\$ (10,903)	\$ -	\$ -
100-03-48000	Capital Fund Reserves	\$ -	\$ -	\$ -	\$ (45,702)
100-03-40000	Carryover	\$ -	\$ -	\$ -	\$ (20,000)
<b>TOTAL REVENUES COMMUNITY DEVELOPMENT</b>		\$ (87,050)	\$ (95,529)	\$ (174,000)	\$ (243,702)

		Budget FY2025	Actuals FY2025	Amended Budget	
				FY2026	Budget FY2027
<b>FIRE DEPARTMENT</b>					
<b>REVENUES</b>					
100-05-40000	Carryover	1027	\$ -	\$ -	-
100-05-41900	Grants	10000	\$ -	\$ 10,000	-
100-05-41920	Donations		\$ -	\$ -	-
100-05-41930	Fire Equip/Pay Reimbursement	6000	\$ -	\$ 6,000	6,000
100-05-41955	Fire Dept Fees & Permits	6000	\$ 22,374	\$ 12,000	20,000
100-05-45000	Misc Income		\$ 5,000	\$ -	
100-05-45100	Interest Earned		\$ 214	\$ -	250
100-05-48000	Capital Fund Reserves			\$ 15,476	5,000
<b>Total Revenue</b>		<b>23027</b>	<b>\$ 27,588</b>	<b>\$ 43,476</b>	<b>\$ 31,250</b>

<b>LIBRARY</b>	<b>REVENUES</b>	Budget FY2025	Actuals FY2025	Budget FY2026	Budget FY2027
100-07-40000	Carryover	2,250	\$ -	\$ 2,250	2,250
100-07-41900	Grants	10,000	\$ 2,000	\$ 10,000	
100-07-41920	Donations		\$ 2,000	\$ 1,500	1,500
100-07-41930	Fundraising Events		\$ -	\$ 300	300
100-07-46100	DIF Library	1,134			-
100-07-48000	Capital Fund Reserves	-			4,000
<b>TOTAL LIBRARY REVENUES</b>		<b>13,384</b>	<b>4,000</b>	<b>14,050</b>	<b>8,050</b>

<b>MARSHAL</b>	<b>REVENUES</b>	Budget FY2025	Actuals FY2025	Budget FY2026	Budget FY2027
100-08-40000	Carryover	1500 \$	- \$	- \$	
100-08-41816	Inspection Fees	0 \$	- \$	500 \$	-
100-08-41900	Grants	1000 \$	- \$	7,000 \$	5,000
100-08-41920	Donations	1000 \$	1,700 \$	1,000 \$	1,000
100-08-41960	City Code Violation Fee	3000 \$	200 \$	3,000 \$	15,000
100-08-41980	Court Fines	50000 \$	47,464 \$	50,000 \$	50,000
100-08-45000	Misc Income	0 \$	6,861 \$	- \$	3,000
100-08-45500	Training & Education	0 \$	10,094 \$	5,000 \$	1,500
100-08-46600	DIF Marshal	3234			
100-08-48000	Capital Fund Reserves	0			\$ 7,200
	<b>Total Revenue</b>	<b>59734 \$</b>	<b>70,586 \$</b>	<b>66,500 \$</b>	<b>82,700</b>

<b>WASTEWATER FUND</b>		Amended Budget		
		Actuals FY2025	FY2026	Budget FY2027
<b>REVENUES</b>				
300-30-41800	Administrative Fees	150	300	500
300-30-41815	Application Fees	400	200	500
300-30-41816	Inspection Fees	-	-	250
300-30-41900	Grants	-	-	
300-30-42001	Sewer User Fees	1,227,113	819,600	999,719
NEW	Account Fee			95,000
300-30-45000	Misc Income	-	-	-
300-30-45100	Interest Earned	55,410	-	5,000
300-30-46000	Insurance Claim Reimbursement	398,669	-	
300-30-46000	Carryover		26,931	-
<b>Total Operating Revenues</b>		<b>1,681,742</b>	<b>820,100</b>	<b>1,100,969</b>
<b>Capital (Non-Operating Revenues)</b>				
300-30-42002	Bond Debt Fee	-	410,400	410,400
300-30-42004	Sewer Cap Fee	60,805	20,000	25,000
<b>Total Capital Revenues</b>		<b>60,805</b>	<b>430,400</b>	<b>435,400</b>
<b>TOTAL WASTEWATER FUND REVENUES</b>		<b>1,742,547</b>	<b>1,250,500</b>	<b>1,536,369</b>

**WATER FUND**

	<b>Revenues</b>	Actuals FY2025	Budget FY2026	Budget FY2027
200-20-41800	Administrative Fees	150	375	-
200-20-41815	Application Fees	475	125	500
200-20-41816	Connect/Inspect Fee	-	-	1,000
200-20-41900	Grants	-	-	4,000,000
200-20-41950	Permit - Other	600	500	500
200-20-42001	Water User Fees	481,020	480,000	846,413
NEW	Water Account Fees			124,440
200-20-42002	Water Meter Vault Fees	886	5,000	20,000
200-20-42005	Late Fees	320	-	1,000
200-20-42006	Water On or Off	980	2,000	1,500
200-20-43000	Client Cost Reimbursement	1,097	-	
200-20-45000	Misc Income	804	-	-
200-20-45010	AFFF Litigation Settlement	90,763	-	10,000
200-20-45100	Interest Earned	37,054	-	20,000
200-20-40000	Fund Balance - Reserves	-	152,719	
<b>Total Revenue</b>		<b>614,150</b>	<b>640,719</b>	<b>5,025,353</b>
	<b>Capital (Non-Operating) Revenues</b>			
200-20-41910	IDEQ - Water Grant/Bond DW2409	99,784	3,200,000	2,798,676
200-20-41911	IDEQ - WFP 270-2023-21	-	-	
200-20-42004	Water Cap Fee	51,028	15,000	25,000
NEW	Water Bond Fee			191,000
<b>Total Capital Revenues</b>		<b>150,812</b>	<b>3,215,000</b>	<b>3,014,676</b>
TOTAL WATER REVENUES		764,962	3,855,719	8,040,029

ADMINISTRATION	EXPENDITURES	Budget FY2025	Actuals FY2025	Budget FY2026	Proposed
					Budget FY2027
100-01-50001	Salaries & Wages	289,284	\$ 249,548	\$ 239,649	230,880
100-01-50010	P/R Tax Expense	22,130	\$ 18,649	\$ 18,337	17,662
100-01-50017	Retirement	34,364	\$ 29,737	\$ 28,662	27,613
100-01-50011	Insurance - Health	51,600	\$ 53,772	\$ 41,680	54,564
100-01-50015	Workers Compensation Insurance	608	\$ 274	\$ 33,692	401
100-01-50019	Air Ambulance	-			220
100-01-51020	Advertising	500	150	200	200
100-01-51030	Bank Charges	-	1,034	200	100
100-01-51041	Reimbursables	-	492	-	-
100-01-51060	Computer IT Support	15,000	13,545	19,576	13,250
100-01-51062	Computers - Software & Subscri	17,000	20,895	54,400	38,603
100-01-51075	Contingency Expense	10,000	-	5,000	5,000
100-01-51080	Dues & Memberships	1,200	2,852	3,000	2,430
100-01-51092	Engineering - Reimbursable	-	-	100	-
100-01-51110	Fuel				1,500
100-01-51125	Interest Expense	-	425	-	-
100-01-51140	Legal Fees	8,000	14,655	12,000	25,000
100-01-51145	Legal - Prosecuting Attorney	22,000	22,248	22,800	25,200
100-01-51150	Liability Insurance	6,915	6,915	42,879	25,733
100-01-51180	Office Equipment Rental/Repair	7,304	7,048	7,000	3,500
100-01-52010	Office Supplies	9,000	7,543	6,500	3,250
100-01-52020	Internet Expense	4,164	1,735	-	-
100-01-52040	Postage, Copies, Mailing	6,000	7,514	7,400	1,000
100-01-52050	Professional Services	5,000	5,173	3,000	31,237
100-01-52060	Publishing	-	1,346	200	-
100-01-52085	Storage	800	756	800	600
100-01-52090	Supplies	1,000	2,547	2,500	-
100-01-52100	Telephone	11,000	14,585	26,160	1,250
100-01-52120	Training & Meetings	2,000	2,918	2,500	19,000
100-01-52124	Travel Expense	600	1,707	1,000	2,100
100-01-56020	Service Contracts	15,000	12,500	15,200	2,100
100-01-57000	Safety Equipment	-	52	40	100
100-01-58110	Computer Purchase	-	-	-	2,000
<b>TOTAL ADMIN EXPENDITURES</b>		<b>540,470</b>	<b>500,616</b>	<b>594,476</b>	<b>534,493</b>

EXECUTIVE/LEGISLATIVE BUDGET FY 2027

		Budget FY2025	Actuals FY2025	Budget FY2026	Budget FY 2027
		9/30/2025	9/30/2025	9/30/2026	9/30/2027
100-11-50001	Salaries & Wages	0	29,823	30,000	30,000
100-11-50010	P/R Tax Expense	0	2,282	2,295	2,300
100-11-50015	Workers Compensation Insurance	0	36	-	34
100-11-50017	Retirement	0	3,574	3,354	3,588
100-11-50019	Air Ambulance	0	-	-	385
<b>Total</b>		<b>0</b>	<b>35,714</b>	<b>35,649</b>	<b>36,307</b>

COMMUNITY DEVELOPMENT	EXPENDITURES	Budget FY2025	Actuals FY2025	Amended Budget	
				FY2026	Budget FY2027
100-03-50001	Salaries & Wages	143,520	108,616	161,691	155,547
100-03-50010	P/R Tax Expense	10,979	8,276	12,369	11,899
100-03-50011	Insurance - Health	25,200	13,806	20,840	25,704
100-03-50015	Workers Compensation Insurance	59	59	-	231
100-03-50017	Retirement	17,165	12,712	19,338	18,616
100-03-50019	Air Ambulance				110
100-03-50020	P & Z Commission	3,500	2,856	3,605	
100-03-51020	Advertising	1,000	853	600	500
100-03-51041	Reimbursables	-	3,653	-	20,000
100-03-51060	Computer IT Support	-	-	-	-
100-03-51073	Contract Labor	-	-	-	-
100-03-51075	Contingency Expense	10,000	-	5,000	-
100-03-51080	Dues & Memberships	100	110	1,200	2,000
100-03-51090	Engineering Services	12,000	1,194	5,000	5,000
100-03-51140	Legal Fees	10,000	2,070	5,000	1,200
100-03-51150	Liability Insurance	3,495	3,495	-	-
100-03-51650	Comprehensive Plan	-	-	30,000	12,254
100-03-51700	Housing Program	-	-	-	7,500
100-03-51700	Housing Program Administration				2,500
NEW	Grant Expenses (Pop-Up Plaza)	-	-	7,000	-
100-03-52010	Office Supplies	-	1,220	-	200
100-03-52050	Professional Services	39,172	59,471	45,500	51,000
100-03-52055	Building Plan Review Service				32,400
100-03-52060	Publishing	-	103	400	400
100-03-52070	Signs	-	-	-	-
100-03-52100	Telephone	600	596	-	-
100-03-52120	Training & Meetings	700	615	2,000	2,000
100-03-52124	Travel Expense	300	773	1,000	2,000
100-03-52130	Uniforms	-	-	1,000	250
100-03-58110	Computer Purchase	-	3,430	3,000	-
CAPITAL EXPENDITURES					
100-03-58120	Construction & Improvement				4,702
<b>TOTAL COMMUNITY DEVELOPMENT EXPENDITURES</b>		<b>277,790</b>	<b>223,910</b>	<b>324,543</b>	<b>356,013</b>

FIRE DEPT.	EXPENDITURES	9/30/2025	9/30/2025	9/30/2026	9/30/2027
		Budget FY2025	Actuals FY2025	Budget FY2026	Budget FY2027
100-05-50001	Salaries & Wages	71,234	58,662	73,360	79,807
100-05-50010	P/R Tax Expense	2,833	4,500	2,918	2,549
100-05-50011	Insurance - Health	-	-	-	-
100-05-50014	Insurance - Life	1,500	960	1,500	1,500
100-05-50015	Workers Compensation Insurance	1,449	1,449	-	3,896
100-05-50017	Retirement	5,425	4,728	5,332	4,659
100-05-50019	Air Ambulance				55
100-05-51060	Computer IT Support	-	-	-	-
100-05-51073	Contract Labor	2,200	2,200	2,000	1,500
100-05-51075	Contingency Expense	10,000	-	-	-
100-05-51080	Dues & Memberships	3,800	3,749	4,000	4,000
100-05-51110	Fuel	4,000	3,031	4,000	5,500
100-05-51125	Interest Expense	8,600	8,600	8,600	
100-05-51140	Legal Fees	200	-	200	-
100-05-51150	Liability Insurance	2,692	2,692	-	-
100-05-51160	Repairs & Maintenance (Gen	-	-	-	-
100-05-51163	R & M - Equipment (non-auto)	5,000	5,651	5,000	8,000
100-05-51167	R & M - Autos	5,000	6,184	6,000	6,000
100-05-51177	Misc Expense	500	1,344	1,000	1,000
100-05-52010	Office Supplies	100	574	100	800
100-05-52080	Small Tools & Equipment	2,000	2,477	2,000	2,000
100-05-52090	Supplies	500	1,166	1,000	1,000
100-05-52100	Telephone	602	659	-	-
100-05-52120	Training & Meetings	2,000	1,446	2,000	2,000
100-05-52124	Travel Expense	1,500	150	1,500	2,000
100-05-52130	Uniforms & Clothing	1,000	1,252	1,000	1,000
100-05-56030	Investigations	150	-	150	150
100-05-56045	Radio Fees	240	-	-	
100-05-56047	RMS/CAD	4,000	3,838	4,101	4,191
100-05-57000	Safety Equipment	40,000	33,903	40,000	38,000
CAPITAL EXPENDITURES					
100-05-58120	Construction & Improvement	-	-	15,476	5,000
100-05-58150	Auto/Equipment Lease (12+ mos)	20,083	7,514	20,083	28,684
<b>TOTAL FIRE DEPT EXPENDITURES</b>		<b>196,608</b>	<b>156,728</b>	<b>201,320</b>	<b>203,291</b>

LIBRARY	EXPENDITURES	9/30/2025	9/30/2025	9/30/2026	9/30/2027
		Budget FY2025	Actuals FY2025	Budget FY2026	Budget FY2027
100-07-50001	Salaries & Wages	43,380	41,707	42,116	42,116
100-07-50010	P/R Tax Expense	3,319	3,062	3,222	3,222
100-07-50011	Insurance - Health	12,600	11,653	10,420	12,852
100-07-50015	Workers Compensation Insurance	55	83	-	64
100-07-50017	Retirement	5,188	5,037	5,037	5,037
100-07-50019	Air Ambulance				55
100-07-51020	Advertising	200	-	200	200
100-07-51060	Computer IT Support	-	1,376	-	-
100-07-51062	Computers - Software & Subscri	3,000	-	2,500	400
100-07-51075	Contingency Expense	-	-	-	-
100-07-51080	Dues & Memberships	350	1,175	175	175
100-07-51150	Liability Insurance	938	938	-	-
100-07-51177	Misc Expense	500	-	200	200
100-07-51180	Office Equipment Rental/Repair	250	-	250	250
100-07-52010	Office Supplies	-	-	-	-
100-07-52090	Supplies	500	246	300	300
100-07-52100	Telephone	-	496	-	-
100-07-52120	Training & Meetings	200	39	100	100
100-07-55000	Library New Books	1,800	1,020	1,800	-
100-07-55010	Library Programs	2,500	4,977	2,000	2,000
100-08-58110	Computer Purchase	-	-	-	4,000
<b>TOTAL LIBRARY EXPENDITURES</b>		<b>74,780</b>	<b>71,807</b>	<b>68,320</b>	<b>70,971</b>

<b>MARSHAL</b>	<b>EXPENDITURES</b>	9/30/2025	9/30/2025	9/30/2026	9/30/2027
		Budget FY2025	Actuals FY2025	Budget FY2026	Budget FY2027
100-08-50001	Salaries & Wages	354,093	395,738	413,693	440,120
100-08-50002	Paid Time Off	-	2,968	-	
100-08-50010	P/R Tax Expense	27,088	30,288	31,647	33,669
100-08-50011	Insurance - Health	51,600	50,842	52,100	52,608
100-08-50015	Workers Comp Insurance	12,270	12,270	-	17,804
100-08-50017	Retirement	51,875	57,147	57,834	61,529
100-08-50019	Air Ambulance				220
100-08-51060	Computer IT Support	-	-	-	
100-08-51062	Computers - Software & Subscri	250	-	250	7,450
100-08-51075	Contingency Expense	10,000	-	5,000	-
100-08-51080	Dues & Memberships	800	1,115	1,000	1,000
100-08-51110	Fuel	15,000	15,989	15,000	15,000
100-08-51130	Equipment Rental	17,000	9,056	17,000	17,000
100-08-51150	Liability Insurance	8,701	8,701	-	
100-08-51167	R & M - Autos	7,000	7,282	7,000	7,500
100-08-52010	Office Supplies	1,200	786	1,200	1,200
100-08-52090	Supplies	-	191	-	
100-08-52100	Telephone	2,950	2,948	-	
100-08-52120	Training & Meetings	5,000	2,459	6,000	5,000
100-08-52124	Travel Expense	3,000	2,319	4,000	4,000
100-08-52130	Uniforms & Clothing	5,000	3,850	3,000	2,000
100-08-56010	911 Dispatch	28,886	29,146	31,680	34,810
100-08-56020	Service Contracts	-	-	6,000	3,000
100-08-56040	Medical/Lab Kits	500	62	200	250
100-08-56045	Radio Fees	2,640	2,640	2,640	2,640
100-08-56047	RMS/CAD	13,199	13,303	11,013	12,115
100-08-56050	Specialized Equipment	10,000	9,533	5,000	4,000
100-08-57000	Safety Equipment	1,500	1,491	1,500	1,500
100-08-58110	Computer/Software Purchase	-	-	3,000	-
<b>CAPITAL EXPENDITURES</b>					
100-08-58150	Auto/Equipment Lease	38,656	38,656	20,310	40,000
<b>TOTAL MARSHAL EXPENDITURES</b>		<b>668,209</b>	<b>698,780</b>	<b>696,067</b>	<b>764,415</b>

CITY ASSETS	Combined Streets, B&G, Parks	Budget FY2025	Actuals FY2025	Amended	
				Budget FY2026	Budget FY2027
100-15-50001	Salaries & Wages	181,260	171,438	205,920	175,824
100-15-50002	Comp Time	-	(3,675)	-	
100-15-50009	Premium Salary & Wages	-	-	1,760	5,000
100-15-50010	P/R Tax Expense	13,866	13,399	15,888	13,833
100-15-50011	Insurance - Health	40,572	38,174	31,260	34,205
100-15-50015	Workers Compensation Insurance	8,034	8,185	-	7,047
100-15-50017	Retirement	20,778	20,917	24,839	21,627
100-15-50019	Air Ambulance				143
100-15-51020	Advertising	-	84	100	500
100-15-51060	Computer IT Support	-			
100-15-51062	Computer Software/Subs	-			-
100-15-51073	Contract Labor	23,000	29,261	30,000	
100-15-51075	Contingency Expense	10,000	-	10,000	
100-15-51080	Dues & Memberships	100	165	250	250
100-15-51090	Engineering Services		11,228	60,046	-
100-15-51110	Fuel	13,000	17,358	10,000	7,500
100-15-51130	Equipment Rental	-	95	100	-
100-15-51140	Legal Fees	-	225	400	400
100-15-51150	Liability Insurance	9,866	9,866	-	
100-15-51160	Repairs & Maintenance (General	500	1,886	600	1,000
100-15-51161	R & M - Bldgs & Grounds	6,654	11,433	5,000	8,000
100-15-51162	R & M - Parks	3,000	16	3,000	3,000
100-15-51163	R & M - Equipment (non-auto)	7,518	280	10,000	10,000
100-15-51164	R & M - Street Maintenance	10,000	4,068	5,000	14,500
100-15-51165	R & M - Tree Expense	4,000	280	2,000	3,500
100-15-51166	R & M - Snow Removal	50,000	48,683	50,000	50,000
100-15-51167	R & M - Autos	5,000	13,265	5,000	5,000
100-15-51168	R & M - Street Lights	2,000	2,694	5,000	9,500
100-15-51177	Misc Expense	500	-	400	400
100-15-52010	Office Supplies	250	-	250	250
100-15-52050	Professional Services	7,000	162	10,000	35,000
100-15-52070	Signs	2,300	5,214	3,500	4,000
100-15-52080	Small Tools & Equipment	2,800	2,485	2,500	2,500
100-15-52090	Supplies	5,600	9,465	7,500	6,000
100-15-52100	Telephone	750	747	-	
100-15-52120	Training & Meetings	1,500	2,245	2,000	2,500
100-15-52124	Travel Expense	500	351	600	1,000
100-15-52130	Uniforms & Clothing	1,500	1,047	1,500	1,500
100-15-52140	Utilities - Gas	6,000	3,288	5,000	5,500
100-15-52143	Utilities - Power	7,700	5,879	8,400	9,000
100-15-52145	Utilities - Street Lights	20,000	20,396	22,000	23,000
100-15-52146	Utilities - Trash/Toilet/Recyc	6,000	9,153	6,300	8,300
100-15-56045	Radio Fees	500	220	240	240
100-15-57000	Safety Equipment	500	1,868	500	1,000
100-15-58110	Computer Purchase	-	-	3,000	1,500
100-15-58120	Construction & Improvement	31,000	16,657	169,843	57,843

100-15-58150	Auto/Equipment Lease (12+ mos)	23,440	23,756	40,490	40,500
100-15-58160	Auto or Equipment Purchase	-	2,496	10,000	10,000
100-15-58190	Real Property Lease	1,625	1,325	1,625	1,625
100-15-58250	Street Construction	100,000	40,000	68,182	53,382
<b>TOTAL CITY ASSETS EXPENDITURES</b>		<b>628,613</b>	<b>569,907</b>	<b>839,993</b>	<b>635,869</b>

<b>WASTEWATER FUND</b>		Budget FY2025	Actuals FY2025	Amended	
				Budget FY2026	Budget FY2027
300-30-50001	Salaries & Wages	106,001	53,934	75,119	217,109
300-30-50010	P/R Tax Expense	8,109	3,502	5,747	16,609
300-30-50011	Insurance - Health	20,160	5,021	12,600	41,561
300-30-50015	Workers Compensation Insurance	1,892	1,892	2,707	3,311
300-30-50017	Retirement	12,678	4,835	8,984	25,966
300-30-50019	Air Ambulance	-	-	-	215
300-30-51010	Admin Fees	114,776	114,776	139,532	86,511
300-30-51020	Advertising	200	-	200	200
300-30-51030	Bank Charges	50	353	250	250
300-30-51060	Computer IT Support	4,000	1,318	4,000	6,625
300-30-51062	Computers - Software & Subs	-	7,892	10,500	25,000
300-30-51073	Contract Labor	125,000	144,890	100,000	25,000
300-30-51075	Contingency Expense	33,271	-	50,000	50,000
300-30-51080	Dues & Memberships	2,000	998	500	
300-30-51090	Engineering Services	17,000	11,050	20,000	25,000
300-30-51110	Fuel	6,000	3,808	10,000	10,000
300-30-51125	Interest Expense	80,000	78,916	-	
300-30-51130	Equipment Rental	-	-	-	5,000
300-30-51140	Legal Fees	2,000	1,103	2,000	2,000
300-30-51150	Liability Insurance	25,646	25,646	23,642	48,900
300-30-51155	Merchant Fees	10,000	4,759	-	-
300-30-51160	Repairs & Maintenance (Gen	69,000	21,946	70,000	65,000
300-30-51163	R & M - Equipment (non-auto)	3,000	17,435	10,000	10,000
300-30-51167	R & M - Autos	2,000	3,482	15,000	15,000
300-30-51177	Misc Expense	-	19	-	-
300-30-51180	Office Equipment	-	-	-	1,700
300-30-52010	Office Supplies	-	192	-	1,750
300-30-52020	Internet Expense	1,860	609	2,500	-
300-30-52040	Postage, copies & mailing				5,500
300-30-52050	Professional Services	3,000	2,848	4,000	5,000
300-30-52070	Signs	500	149	300	1,000
300-30-52080	Small Tools & Equipment	2,000	6,029	3,000	3,000
300-30-52090	Supplies	60,000	82,493	45,000	101,000
300-30-52100	Telephone	602	610	700	4,700
300-30-52110	Test Samples - Wastewater		23,052	10,000	30,000
300-30-52111	Test Samples - Non-Regulated	-	-	-	-
300-30-52120	Training & Meetings	6,000	1,416	10,000	10,000
300-30-52124	Travel Expense	1,000	196	1,500	1,500
300-30-52130	Uniforms/Clothing	-	-	1,500	3,000
300-30-52140	Utilities - Gas	1,500	597	1,000	1,000
300-30-52143	Utilities - Power	33,000	30,053	55,000	55,000
300-30-52146	Utilities - Trash/Toilet/Recyc	700	666	750	1,500
300-30-56045	Radio Fees	240	220	250	250
300-30-57000	Safety Equipment	100	693	3,000	20,000
300-30-57500	Scada Maint & Repair	-	-	21,900	15,000
300-30-58110	Computer Purchase	-	1,029	-	2,000
<b>TOTAL WASTEWATER OPERATING EXPENSES</b>		<b>753,285</b>	<b>658,425</b>	<b>721,181</b>	<b>942,157</b>

300-30-58120	Construction & Improvement	300,000	207,509	85,000	102,962
300-30-58121	Membrane Replacement Project	-	-	638,204	-
300-30-58150	Auto/Equipment Lease (12+ mos)	23,440	34,889	40,850	40,850
300-30-58160	Auto or Equipment Purchase	30,000	-	20,000	40,000
300-30-58170	IDEQ Loan	335,507	205,200	410,400	410,400
300-30-58250	Street Construction	-	-	-	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>688,947</b>	<b>447,598</b>	<b>1,194,454</b>	<b>594,212</b>
<b>TOTAL WASTEWATER EXPENSES</b>		<b>2,195,517</b>	<b>1,764,447</b>	<b>2,636,816</b>	<b>1,536,369</b>

WATER FUND	EXPENSES	Budget FY2025	Actuals FY2025	Budget FY2026	Budget FY2027
		9/30/2025	9/30/2025	9/30/2026	9/30/2027
200-20-50001	Salaries & Wages	88,001	61,790	75,119	199,637
200-20-50010	P/R Tax Expense	6,732	4,113	5,747	15,272
200-20-50011	Insurance - Health	17,640	7,457	12,600	40,396
200-20-50015	Workers Compensation Insurance	1,028	1,028	2,702	3,664
200-20-50017	Retirement	10,525	6,653	8,984	23,877
200-20-50019	Air Ambulance	-	-	-	171
200-20-51010	Admin Fees	93,908	93,908	122,644	86,511
200-20-51020	Advertising	200	-	200	1,500
200-20-51060	Computer IT Support	1,920	1,318	1,920	6,625
200-20-51062	Computers - Software & Subs	-	8,462	6,000	20,000
200-20-51070	Conjunctive Management	-	31,604	53,000	40,000
200-20-51073	Contract Labor	80,000	151,910	85,000	20,000
200-20-51075	Contingency Expense	40,000	-	25,000	20,000
200-20-51080	Dues & Memberships	3,000	744	1,000	1,500
200-20-51090	Engineering Services	-	-	-	10,000
200-20-51110	Fuel	4,000	-	10,000	10,000
200-20-51122	IDWR Water Fees	-	-	4,000	4,000
200-20-51125	Interest Expense	-	8,078	-	-
200-20-51130	Equipment Rental	-	-	-	2,500
200-20-51140	Legal Fees	1,000	3,143	3,000	3,000
200-20-51150	Liability Insurance	12,632	12,632	13,913	14,200
200-20-51155	Merchant Fees	4,000	1,851	-	-
200-20-51160	Repairs & Maintenance (Gen	48,595	28,982	40,000	40,000
200-20-51163	R & M - Equipment (non-auto)	5,000	18,026	5,000	5,000
200-20-51167	R & M - Autos	2,000	5,775	2,500	5,000
200-20-51180	Office Equipment	-	-	-	2,000
200-20-52010	Office Supplies	-	129	500	2,250
200-20-52040	Postage, Copies, Mailing	200	-	250	6,000
200-20-52050	Professional Services	6,000	2,771	4,500	5,000
200-20-52070	Signs	-	149	250	2,000
200-20-52080	Small Tools & Equipment	1,000	5,976	2,500	15,000
200-20-52090	Supplies	10,000	39,509	10,000	10,000
200-20-52100	Telephone	550	1,185	1,215	4,750
200-20-52110	Test Samples - Water	8,500	4,967	10,000	20,000
200-20-52111	Test Samples - Non-Regulated	-	-	-	2,000
200-20-52120	Training & Meetings	6,000	4,150	2,500	6,000
200-20-52124	Travel Expense	1,000	154	1,500	3,500
200-20-52130	Uniforms	-	-	1,500	3,000
200-20-52140	Utilities - Gas	-	225	250	250
200-20-52143	Utilities - Power	11,630	27,620	25,000	25,000
200-20-52146	Utilities - Trash/Toilet/Recyc	-	99	-	500
200-20-52135	Water District Fees	1,200	1,079	1,100	1,500
200-20-56045	Radio Fees	240	220	250	250
200-20-57000	Safety Equipment	1,000	180	1,000	10,000
200-20-57500	Scada Maintenance & Repairs	-	-	5,000	10,000
200-20-58110	Computer Purchase	-	1,029	-	2,500

NEW	Water Bond Debt				191,000
200-20-58120	Construction & Improvement	50,000	461	37,935	
200-20-58125	Water Improvements (IDEQ)		-	3,200,000	6,798,676
200-20-58150	Auto/Equipment Lease (12+ mos)	23,440	-	40,940	41,000
200-20-58160	Auto or Equipment Purchase	20,000	-	20,000	40,000
200-20-58250	Street Construction	5,000	-	5,000	15,000
200-20-58260	Water Meter or Vault Expense		7,912	6,200	250,000
Total Capital Expenses		98,440	8,373	3,310,075	7,335,676
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TOTAL WATER EXPENSES		565,941	545,285	3,855,719	8,040,029