General Ledger
Budget Worksheet
Proposed

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Period 01 - 15
Fiscal Year 2026

Washington City
Where Dixie Begins

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
10	**General Fund**			
31	**Taxes**			
3110	**Property Taxes-current**			
10-31-3110-3110	Current Year Property Tax	4,335,410.61	4,775,700.00	4,959,417.00
3110	**Property Taxes-current**	**4,335,410.61**	**4,775,700.00**	**4,959,417.00**
3120	**Property Taxes-delinquent**			
10-31-3120-3120	Delinquent Prior Years' Taxes	130,874.81	150,000.00	150,000.00
3120	**Property Taxes-delinquent**	**130,874.81**	**150,000.00**	**150,000.00**
3130	**General Sales & Use Tax**			
10-31-3130-3130	General Sales Tax (local 1%)	9,154,720.77	10,325,200.00	10,564,000.00
10-31-3130-3131	Sales Tax Highway (.30%)	0.00	0.00	0.00
10-31-3130-3133	Sales Tax Local Roads (.10%)	0.00	0.00	0.00
10-31-3130-3134	Sales Tax Local Transit (.10%)	766,653.07	865,000.00	865,000.00
10-31-3130-3135	Transient Room Tax (1%)	387,469.26	383,000.00	450,000.00
3130	**General Sales & Use Tax**	**10,308,843.10**	**11,573,200.00**	**11,879,000.00**
3140	**Franchise Taxes**			
10-31-3140-3140	Energy Use Tax (6%)	2,364,983.02	2,200,000.00	2,200,000.00
10-31-3140-3143	Franchise Tax (5%)	109,753.64	131,500.00	131,500.00
10-31-3140-3144	Telecommunication Tax (3.5%)	121,570.74	143,000.00	143,000.00
3140	**Franchise Taxes**	**2,596,307.40**	**2,474,500.00**	**2,474,500.00**
3170	**Fee-in-lieu Of Prsnl Prty Tx**			
10-31-3170-3170	Fee Assessment Tax	311,423.20	349,000.00	350,000.00
3170	**Fee-in-lieu Of Prsnl Prty Tx**	**311,423.20**	**349,000.00**	**350,000.00**
3190	**Penaltyinterest On Taxes**			
10-31-3190-3190	Interest Earned On PTax	17,130.15	5,060.00	17,000.00
3190	**Penaltyinterest On Taxes**	**17,130.15**	**5,060.00**	**17,000.00**
31	**Taxes**	**17,699,989.27**	**19,327,460.00**	**19,829,917.00**
32	**Licenses & Permits**			
3210	**Business Licensespermits**			
10-32-3210-3210	Business Licenses	165,370.63	230,000.00	230,000.00
10-32-3210-3211	Alcohol & Beverage License	0.00	0.00	0.00
3210	**Business Licensespermits**	**165,370.63**	**230,000.00**	**230,000.00**
3220	**Non-business Licprmts**			
10-32-3220-3220	Conditional Use Permit Fees	8,080.25	10,000.00	10,000.00
10-32-3220-3221	Building Permits	1,361,455.33	1,345,000.00	1,550,000.00
10-32-3220-3225	Animal Licenses	10,620.00	13,000.00	13,000.00
10-32-3220-3226	Encroachment Permit	80,430.25	85,000.00	85,000.00
3220	**Non-business Licprmts**	**1,460,585.83**	**1,453,000.00**	**1,658,000.00**
32	**Licenses & Permits**	**1,625,956.46**	**1,683,000.00**	**1,888,000.00**
33	**Intergovernmental Revenue**			

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
3310	**Federal Grants**			
10-33-3310-3310	Federal Grants	42,441.29	100,000.00	100,000.00
3310	**Federal Grants**	**42,441.29**	**100,000.00**	**100,000.00**
3320	**Federal Shared Revenue**			
10-33-3320-3320	Federal Shared Revenue	3,452,761.00	3,452,761.00	0.00
3320	**Federal Shared Revenue**	**3,452,761.00**	**3,452,761.00**	**0.00**
3340	**State Grants**			
10-33-3340-3340	State Grants	17,674.04	52,000.00	75,000.00
3340	**State Grants**	**17,674.04**	**52,000.00**	**75,000.00**
3350	**State Shared Revenue**			
10-33-3350-3356	Class C Road Fund Allotment	1,830,069.13	2,022,065.00	2,200,000.00
10-33-3350-3358	State Liquor Fund Allotment	35,586.09	37,000.00	46,000.00
3350	**State Shared Revenue**	**1,865,655.22**	**2,059,065.00**	**2,246,000.00**
33	**Intergovernmental Revenue**	**5,378,531.55**	**5,663,826.00**	**2,421,000.00**
34	**Charges For Services**			
3410	**General Government**			
10-34-3410-3411	Court Costs, Fees & Charges	76,049.92	100,000.00	110,000.00
10-34-3410-3412	Recorder Services	5,373.00	5,000.00	16,000.00
10-34-3410-3413	ZoningSubdivisionDev Fees	528,912.97	530,000.00	500,000.00
10-34-3410-3414	Plan Check Fees	630,316.02	691,337.00	600,000.00
10-34-3410-3415	Community Dev Admin Fees	5,229.03	4,000.00	6,000.00
10-34-3410-3419	Administrative Fees	126,410.41	124,000.00	124,000.00
10-34-3410-3496	Lease Revenue	72,208.30	35,000.00	100,000.00
3410	**General Government**	**1,444,499.65**	**1,489,337.00**	**1,456,000.00**
3420	**Public Safety**			
10-34-3420-3421	Special Police Services	607,224.42	375,000.00	375,000.00
10-34-3420-3426	Special Fire Services	114,355.20	350,000.00	350,000.00
10-34-3420-3455	Animal Shelter	4,385.00	8,000.00	8,000.00
3420	**Public Safety**	**725,964.62**	**733,000.00**	**733,000.00**
3440	**Sanitation**			
10-34-3440-3441	Solid Waste User Fees	2,418,330.74	2,314,500.00	2,640,000.00
10-34-3440-3442	Recycling User Fees	841,421.88	800,500.00	984,000.00
10-34-3440-3446	Ub Delinquent Acct Penalties	8,716.45	10,000.00	10,000.00
3440	**Sanitation**	**3,268,469.07**	**3,125,000.00**	**3,634,000.00**
3458	**Golf Course**			
10-34-3458-3450	Tournament and League	36,791.59	75,000.00	75,000.00
10-34-3458-3451	Golf Course Green Fees	1,632,968.67	1,290,500.00	1,665,000.00
10-34-3458-3452	Golf Course Cart Rentals	108,770.02	150,000.00	150,000.00
10-34-3458-3453	Golf Course Driving Range	170,382.21	138,000.00	220,000.00
10-34-3458-3454	Golf Course Punch Cards	5,508.19	10,000.00	10,000.00
10-34-3458-3456	Golf Course Snack Bar	33,037.69	35,000.00	35,000.00
10-34-3458-3457	Golf Course Merchandise Sales	192,719.48	190,000.00	235,000.00
10-34-3458-3458	Golf Course Multi Month Passes	22,669.79	35,000.00	35,000.00
10-34-3458-3459	Golf Course Advertising Income	0.00	2,080.00	2,080.00
10-34-3458-3496	Lease Revenue	6,000.00	6,000.00	6,000.00
3458	**Golf Course**	**2,208,847.64**	**1,931,580.00**	**2,433,080.00**
3460	**Community Center**			
10-34-3460-3460	WCCC Memberships Annual	308,030.84	310,000.00	315,000.00
10-34-3460-3461	WCCC Memberships Monthly	440,874.82	395,000.00	440,000.00
10-34-3460-3462	WCCC Aquatics	120,084.54	105,000.00	112,500.00
10-34-3460-3463	WCCC Refunds	0.00	0.00	0.00
10-34-3460-3464	WCCC Sales	367,326.20	380,000.00	360,000.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
10-34-3460-3465	WCCC Preschool	318,416.08	320,093.00	320,100.00
10-34-3460-3466	WCCC Programs	92,979.80	75,000.00	75,000.00
10-34-3460-3467	WCCC RecreationFitness	446,030.60	380,000.00	400,000.00
10-34-3460-3468	WCCC Special Events	28,827.90	21,000.00	25,000.00
10-34-3460-3469	WCCC Rentals	45,254.50	70,000.00	90,000.00
10-34-3460-3471	WCCC Concessions	62,953.73	75,000.00	65,000.00
3460	**Community Center**	**2,230,779.01**	**2,131,093.00**	**2,202,600.00**
3470	**Parkspublic Property**			
10-34-3470-3470	ParkField Rental Fees	28,050.00	20,000.00	20,000.00
3470	**Parkspublic Property**	**28,050.00**	**20,000.00**	**20,000.00**
3480	**Cemeteries**			
10-34-3480-3481	Sale - Cemetery Lots	110,600.00	90,000.00	90,000.00
10-34-3480-3483	Interment Charges	36,950.00	40,000.00	40,000.00
10-34-3480-3486	Miscellaneous Services	40.00	0.00	0.00
3480	**Cemeteries**	**147,590.00**	**130,000.00**	**130,000.00**
34	**Charges For Services**	**10,054,199.99**	**9,560,010.00**	**10,608,680.00**
35	**Fines & Forfeitures**			
3510	**Fines**			
10-35-3510-3511	Fines	316,799.70	420,000.00	420,000.00
3510	**Fines**	**316,799.70**	**420,000.00**	**420,000.00**
3520	**Forfeitures**			
10-35-3520-3521	Bail And Bond Forfeitures	0.00	0.00	0.00
3520	**Forfeitures**	**0.00**	**0.00**	**0.00**
35	**Fines & Forfeitures**	**316,799.70**	**420,000.00**	**420,000.00**
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
10-36-3610-3610	Interest Earnings	105,311.35	35,000.00	250,000.00
10-36-3610-3616	WFB Investment Interest	261,945.75	300,000.00	170,000.00
10-36-3610-3617	WFB Impact Fee Interest	0.00	0.00	0.00
10-36-3610-3618	WFB Accrued Interest	5,646.59	0.00	0.00
3610	**Interest Earnings**	**372,903.69**	**335,000.00**	**420,000.00**
3615	**Non-operating Rev**			
10-36-3615-3615	GainLoss On Investment	185,564.52	0.00	0.00
3615	**Non-operating Rev**	**185,564.52**	**0.00**	**0.00**
3620	**Rents**			
10-36-3620-3620	Rents- Regan Signs	0.00	0.00	0.00
10-36-3620-3622	Rents-ScutaWireless Tower	31,564.68	33,000.00	54,400.00
3620	**Rents**	**31,564.68**	**33,000.00**	**54,400.00**
3640	**Sale Of Fixed Assets(loss)**			
10-36-3640-3640	Sale Of Fixed Assets	0.00	45,000.00	45,000.00
3640	**Sale Of Fixed Assets(loss)**	**0.00**	**45,000.00**	**45,000.00**
3650	**Sale Of Materials & Supplies**			
10-36-3650-3650	Sale Of Materials & Supplies	0.00	0.00	0.00
3650	**Sale Of Materials & Supplies**	**0.00**	**0.00**	**0.00**
3660	**Premiums on Bonds Sold**			
10-36-3660-3660	Premiums on Bonds Sold	0.00	0.00	0.00
3660	**Premiums on Bonds Sold**	**0.00**	**0.00**	**0.00**
3670	**Debt Issuance**			
10-36-3670-3670	Debt Issuance	0.00	0.00	0.00
3670	**Debt Issuance**	**0.00**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
3680	**OFS-Capital Lease Obligations**			
10-36-3680-3680	Capital Lease Obligations	333,185.08	0.00	0.00
3680	**OFS-Capital Lease Obligations**	**333,185.08**	**0.00**	**0.00**
3690	**Sundry Revenue**			
10-36-3690-3690	Miscellaneous Revenue	349,631.28	300,000.00	300,000.00
10-36-3690-3692	Deposit Reconciliation	2,104.45	0.00	0.00
10-36-3690-3693	City Celebrations	4,428.85	25,000.00	25,000.00
3690	**Sundry Revenue**	**356,164.58**	**325,000.00**	**325,000.00**
36	**Miscellaneous Revenue**	**1,279,382.55**	**738,000.00**	**844,400.00**
38	**Contributions & Transfers**			
3800	**Contributions & Transfers**			
10-38-3800-3840	Contribution Other Government	0.00	500,000.00	0.00
10-38-3800-3890	Use Of Prior Year Fund Balance	0.00	-5,597,836.00	-73,605.00
3800	**Contributions & Transfers**	**0.00**	**-5,097,836.00**	**-73,605.00**
3810	**Transf From Other Funds**			
10-38-3810-3816	Transfer From Public Safety 42	93,171.57	1,000,000.00	0.00
10-38-3810-3817	Transfer From Leisure Srvc 43	0.00	0.00	0.00
10-38-3810-3818	Transfer From Streets 41	0.00	2,000,000.00	0.00
10-38-3810-3819	Transfer From RAP Ttax 21	0.00	0.00	0.00
3810	**Transf From Other Funds**	**93,171.57**	**3,000,000.00**	**0.00**
3870	**Contr From Prvt Source**			
10-38-3870-3870	Contributions Private Sources	-500.00	1,000.00	1,000.00
10-38-3870-3873	Grants From Private Sources	0.00	0.00	0.00
10-38-3870-3874	Sponsors	8,725.00	0.00	0.00
3870	**Contr From Prvt Source**	**8,225.00**	**1,000.00**	**1,000.00**
38	**Contributions & Transfers**	**101,396.57**	**-2,096,836.00**	**-72,605.00**
	Revenue	**36,456,256.09**	**35,295,460.00**	**35,939,392.00**
41	**General Government**			
4111	**Legislative**			
10-41-4111-4110	SalariesRegular	35,322.79	0.00	40,510.00
10-41-4111-4120	SalariesPart TimeTemporary	88,788.42	87,780.00	85,500.00
10-41-4111-4130	Employee Benefits	137,688.51	165,811.00	183,038.00
10-41-4111-4140	Overtime	0.00	0.00	0.00
10-41-4111-4210	Dues And Memberships	26,869.07	25,000.00	25,000.00
10-41-4111-4211	Software Subscriptions	842.40	720.00	720.00
10-41-4111-4230	Training & Travel	15,958.83	23,000.00	21,900.00
10-41-4111-4240	Office Equip, Supplies & Maint	1,213.02	5,500.00	5,500.00
10-41-4111-4250	Supplies & Materials	628.63	208.00	200.00
10-41-4111-4254	Fleet Charges	0.00	0.00	0.00
10-41-4111-4260	Small Tools & Minor Equipment	2,794.55	0.00	0.00
10-41-4111-4290	Telephone	814.42	700.00	700.00
10-41-4111-4310	Professional & Technical	24,000.00	25,000.00	25,000.00
10-41-4111-4331	Youth City Council	1,767.43	6,500.00	6,500.00
10-41-4111-4346	Administrative Costs	-141,113.01	-163,114.00	-160,444.00
10-41-4111-4610	Miscellaneous	14,092.98	10,000.00	10,000.00
10-41-4111-4740	Capital Equipment Purchase	0.00	0.00	0.00
4111	**Legislative**	**209,668.04**	**187,105.00**	**244,124.00**
4121	**Judicial**			
10-41-4121-4110	SalariesRegular	184,985.51	173,015.00	177,578.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
10-41-4121-4120	SalariesPart TimeTemporary	73,523.31	78,478.00	98,870.00
10-41-4121-4130	Employee Benefits	154,587.50	147,929.00	150,317.00
10-41-4121-4140	Overtime	1,175.10	0.00	0.00
10-41-4121-4210	Dues And Memberships	0.00	105.00	105.00
10-41-4121-4211	Software Subscriptions	2,120.40	1,500.00	1,500.00
10-41-4121-4230	Training & Travel	2,027.27	3,350.00	3,350.00
10-41-4121-4240	Office Equip, Supplies & Maint	2,065.78	3,400.00	3,400.00
10-41-4121-4254	Fleet Charges	0.00	0.00	0.00
10-41-4121-4260	Small Tools & Minor Equipment	4,664.56	8,100.00	8,100.00
10-41-4121-4290	Telephone	0.00	500.00	500.00
10-41-4121-4310	Professional & Technical	30,780.00	150,000.00	100,000.00
10-41-4121-4311	Legal Fees	75,250.00	1,000.00	1,000.00
10-41-4121-4315	Jury & Witness Fees	3,521.00	5,500.00	5,500.00
10-41-4121-4550	Fees & Charges	6,231.70	8,000.00	8,000.00
10-41-4121-4610	Miscellaneous	142.60	1,000.00	1,000.00
10-41-4121-4630	Refunds	0.00	0.00	0.00
10-41-4121-4740	Capital Equipment Purchase	0.00	0.00	0.00
4121	**Judicial**	**541,074.73**	**581,877.00**	**559,220.00**
4131	**City Manager**			
10-41-4131-4110	SalariesRegular	123,540.65	97,866.00	139,074.00
10-41-4131-4120	SalariesPart TimeTemporary	2,184.15	0.00	0.00
10-41-4131-4130	Employee Benefits	57,034.66	43,139.00	57,615.00
10-41-4131-4140	Overtime	0.00	100.00	100.00
10-41-4131-4210	Dues And Memberships	300.00	1,716.00	1,716.00
10-41-4131-4211	Software Subscriptions	683.52	0.00	0.00
10-41-4131-4230	Training & Travel	12,137.20	7,384.00	7,384.00
10-41-4131-4240	Office Equip, Supplies & Maint	1,511.67	322.00	322.00
10-41-4131-4250	Supplies & Materials	63.37	520.00	520.00
10-41-4131-4251	Fuel	0.00	4,800.00	4,800.00
10-41-4131-4254	Fleet Charges	0.00	0.00	0.00
10-41-4131-4260	Small Tools & Minor Equipment	1,982.23	2,100.00	2,100.00
10-41-4131-4290	Telephone	1,042.93	900.00	900.00
10-41-4131-4310	Professional & Technical	-4,897.50	156.00	156.00
10-41-4131-4346	Administrative Costs	-82,548.63	-98,552.00	-98,823.00
10-41-4131-4610	Miscellaneous	2,542.23	1,248.00	1,248.00
10-41-4131-4740	Capital Equipment Purchase	0.00	0.00	0.00
10-41-4131-4790	Other Projects	7,300.27	31,500.00	31,500.00
4131	**City Manager**	**122,876.75**	**93,199.00**	**148,612.00**
4134	**Human Resources**			
10-41-4134-4110	SalariesRegular	101,821.36	116,257.00	116,595.00
10-41-4134-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
10-41-4134-4130	Employee Benefits	45,759.93	52,843.00	52,840.00
10-41-4134-4140	Overtime	0.00	0.00	0.00
10-41-4134-4210	Dues And Memberships	0.00	300.00	600.00
10-41-4134-4211	Software Subscriptions	10,136.15	6,500.00	1,000.00
10-41-4134-4220	Public Notices	0.00	2,000.00	2,000.00
10-41-4134-4230	Training & Travel	374.50	2,000.00	6,000.00
10-41-4134-4240	Office Equip, Supplies & Maint	862.07	2,250.00	2,250.00
10-41-4134-4250	Supplies & Materials	39.94	2,500.00	2,500.00
10-41-4134-4254	Fleet Charges	0.00	0.00	0.00
10-41-4134-4260	Small Tools & Minor Equipment	1,966.58	3,000.00	3,000.00
10-41-4134-4290	Telephone	0.00	0.00	0.00
10-41-4134-4310	Professional & Technical	55,035.63	113,650.00	122,000.00
10-41-4134-4346	Administrative Costs	-172,394.81	-232,112.00	-257,461.00
10-41-4134-4510	Insurance	212,601.64	274,239.00	331,060.00
10-41-4134-4610	Miscellaneous	1,554.27	5,500.00	4,300.00
10-41-4134-4740	Capital Equipment Purchase	0.00	0.00	0.00
4134	**Human Resources**	**257,757.26**	**348,927.00**	**386,684.00**

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4139	**Information Technology**			
10-41-4139-4110	SalariesRegular	123,413.21	127,688.00	129,349.00
10-41-4139-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
10-41-4139-4130	Employee Benefits	65,002.85	58,651.00	58,979.00
10-41-4139-4140	Overtime	0.00	0.00	0.00
10-41-4139-4210	Dues And Memberships	100.00	100.00	100.00
10-41-4139-4211	Software Subscriptions	30,280.22	35,865.00	37,055.00
10-41-4139-4230	Training & Travel	12,566.14	10,400.00	10,400.00
10-41-4139-4240	Office Equip, Supplies & Maint	2,077.88	5,200.00	5,200.00
10-41-4139-4250	Supplies & Materials	1,042.55	1,500.00	1,500.00
10-41-4139-4251	Fuel	200.24	520.00	520.00
10-41-4139-4254	Fleet Charges	150.95	500.00	3,000.00
10-41-4139-4260	Small Tools & Minor Equipment	18,478.20	25,300.00	25,300.00
10-41-4139-4290	Telephone	3,073.58	3,762.00	3,762.00
10-41-4139-4310	Professional & Technical	0.00	0.00	0.00
10-41-4139-4346	Administrative Costs	-103,174.33	-107,727.00	-130,388.00
10-41-4139-4610	Miscellaneous	703.48	1,352.00	1,352.00
10-41-4139-4740	Capital Equipment Purchase	0.00	0.00	0.00
10-41-4139-4790	Other Projects	0.00	0.00	50,000.00
4139	**Information Technology**	**153,914.97**	**163,111.00**	**196,129.00**
4140	**Fleet**			
10-41-4140-4110	SalariesRegular	193,626.56	215,658.00	228,154.00
10-41-4140-4120	SalariesPart TimeTemporary	0.00	0.00	21,000.00
10-41-4140-4130	Employee Benefits	107,438.53	113,645.00	119,879.00
10-41-4140-4140	Overtime	0.00	2,000.00	2,000.00
10-41-4140-4150	Uniforms	1,872.25	2,250.00	2,250.00
10-41-4140-4210	Dues And Memberships	0.00	500.00	600.00
10-41-4140-4211	Software Subscriptions	2,956.21	11,923.00	10,008.00
10-41-4140-4220	Public Notices	0.00	0.00	0.00
10-41-4140-4230	Training & Travel	604.80	2,000.00	3,000.00
10-41-4140-4240	Office Equip, Supplies & Maint	257.31	500.00	3,000.00
10-41-4140-4250	Supplies & Materials	166,950.48	225,200.00	226,500.00
10-41-4140-4251	Fuel	2,853.53	2,800.00	3,000.00
10-41-4140-4254	Fleet Charges	247.20	3,000.00	3,000.00
10-41-4140-4260	Small Tools & Minor Equipment	3,041.05	7,700.00	7,600.00
10-41-4140-4270	Building & Grounds	9,653.21	10,890.00	18,050.00
10-41-4140-4280	Utilities	12,532.41	15,600.00	16,750.00
10-41-4140-4290	Telephone	0.00	0.00	0.00
10-41-4140-4310	Professional & Technical	0.00	1,300.00	1,300.00
10-41-4140-4346	Administrative Costs	-271,497.24	-351,365.00	-368,077.00
10-41-4140-4550	Fees & Charges	0.00	0.00	0.00
10-41-4140-4610	Miscellaneous	0.00	0.00	0.00
10-41-4140-4693	Supplies for Resale - CNG	-4,110.24	8,000.00	8,000.00
10-41-4140-4694	Supplies for Resale - Gasoline	0.00	0.00	0.00
10-41-4140-4695	Supplies for Resale - Diesel	0.00	0.00	0.00
10-41-4140-4740	Capital Equipment Purchase	7,999.00	0.00	0.00
10-41-4140-4790	Other Projects	96.03	0.00	0.00
4140	**Fleet**	**234,521.09**	**271,601.00**	**306,014.00**
4141	**Finance**			
10-41-4141-4110	SalariesRegular	107,771.35	114,369.00	118,784.00
10-41-4141-4120	SalariesPart TimeTemporary	0.00	34,684.00	11,793.00
10-41-4141-4130	Employee Benefits	60,619.81	62,407.00	65,545.00
10-41-4141-4140	Overtime	1,168.24	6,000.00	6,000.00
10-41-4141-4210	Dues And Memberships	749.00	2,400.00	2,700.00
10-41-4141-4211	Software Subscriptions	26,861.18	70,600.00	103,100.00
10-41-4141-4220	Public Notices	0.00	0.00	0.00
10-41-4141-4230	Training & Travel	5,203.22	12,700.00	12,700.00
10-41-4141-4240	Office Equip, Supplies &	886.19	6,100.00	6,700.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
	Maint			
10-41-4141-4250	Supplies & Materials	0.00	0.00	0.00
10-41-4141-4251	Fuel	0.00	0.00	0.00
10-41-4141-4254	Fleet Charges	0.00	0.00	0.00
10-41-4141-4260	Small Tools & Minor Equipment	1,849.00	7,500.00	800.00
10-41-4141-4290	Telephone	910.00	1,200.00	1,400.00
10-41-4141-4310	Professional & Technical	45,477.59	60,000.00	60,000.00
10-41-4141-4346	Administrative Costs	-97,863.74	-151,146.00	-156,514.00
10-41-4141-4550	Fees & Charges	8,320.06	500.00	1,000.00
10-41-4141-4610	Miscellaneous	491.11	1,000.00	1,500.00
10-41-4141-4740	Capital Equipment Purchase	0.00	0.00	0.00
4141	**Finance**	**162,443.01**	**228,314.00**	**235,508.00**
4143	**Treasurer**			
10-41-4143-4110	SalariesRegular	13,123.38	30,723.00	31,299.00
10-41-4143-4120	SalariesPart TimeTemporary	753.52	0.00	1,131.00
10-41-4143-4130	Employee Benefits	12,080.64	17,134.00	17,980.00
10-41-4143-4140	Overtime	0.00	0.00	0.00
10-41-4143-4210	Dues And Memberships	10.00	85.00	85.00
10-41-4143-4211	Software Subscriptions	21,821.77	25,905.00	35,905.00
10-41-4143-4230	Training & Travel	150.00	2,080.00	2,080.00
10-41-4143-4240	Office Equip, Supplies & Maint	249.63	3,000.00	7,750.00
10-41-4143-4250	Supplies & Materials	0.00	600.00	600.00
10-41-4143-4251	Fuel	0.00	1,500.00	1,500.00
10-41-4143-4254	Fleet Charges	0.00	0.00	0.00
10-41-4143-4260	Small Tools & Minor Equipment	4,398.09	5,200.00	2,600.00
10-41-4143-4290	Telephone	421.75	420.00	420.00
10-41-4143-4310	Professional & Technical	242,660.60	250,000.00	250,000.00
10-41-4143-4346	Administrative Costs	-227,546.29	-239,910.00	-240,578.00
10-41-4143-4550	Fees & Charges	272,778.71	250,120.00	250,120.00
10-41-4143-4610	Miscellaneous	206.79	104.00	200.00
10-41-4143-4740	Capital Equipment Purchase	0.00	14,500.00	0.00
4143	**Treasurer**	**341,108.59**	**361,461.00**	**361,092.00**
4144	**Recorder**			
10-41-4144-4110	SalariesRegular	128,404.37	113,013.00	119,502.00
10-41-4144-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
10-41-4144-4130	Employee Benefits	67,695.11	64,076.00	66,041.00
10-41-4144-4140	Overtime	109.84	0.00	0.00
10-41-4144-4210	Dues And Memberships	936.41	750.00	1,000.00
10-41-4144-4211	Software Subscriptions	12,575.17	16,800.00	16,800.00
10-41-4144-4220	Public Notices	0.00	1,400.00	1,000.00
10-41-4144-4230	Training & Travel	-2,263.58	6,500.00	7,500.00
10-41-4144-4240	Office Equip, Supplies & Maint	2,501.80	8,550.00	7,000.00
10-41-4144-4250	Supplies & Materials	153.67	500.00	500.00
10-41-4144-4251	Fuel	0.00	300.00	300.00
10-41-4144-4254	Fleet Charges	0.00	0.00	0.00
10-41-4144-4260	Small Tools & Minor Equipment	3,276.18	100.00	100.00
10-41-4144-4290	Telephone	455.00	600.00	600.00
10-41-4144-4310	Professional & Technical	4,238.00	17,000.00	17,000.00
10-41-4144-4346	Administrative Costs	-106,617.79	-94,652.00	-134,461.00
10-41-4144-4481	Elections	40,178.25	0.00	92,000.00
10-41-4144-4482	Princess Pageant	6,864.10	7,200.00	7,000.00
10-41-4144-4610	Miscellaneous	432.37	600.00	600.00
10-41-4144-4630	Refunds	0.00	0.00	0.00
10-41-4144-4740	Capital Equipment Purchase	0.00	0.00	0.00
10-41-4144-4790	Other Projects	0.00	0.00	0.00
4144	**Recorder**	**158,938.90**	**142,737.00**	**202,482.00**
4145	**Attorney**			
10-41-4145-4110	SalariesRegular	115,810.10	91,305.00	183,872.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
10-41-4145-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
10-41-4145-4130	Employee Benefits	54,630.14	37,867.00	78,239.00
10-41-4145-4140	Overtime	0.00	260.00	260.00
10-41-4145-4210	Dues And Memberships	770.00	7,375.00	7,375.00
10-41-4145-4211	Software Subscriptions	421.23	676.00	676.00
10-41-4145-4230	Training & Travel	1,668.66	9,000.00	14,000.00
10-41-4145-4240	Office Equip, Supplies & Maint	752.05	1,500.00	1,500.00
10-41-4145-4250	Supplies & Materials	10.59	10,000.00	12,500.00
10-41-4145-4251	Fuel	0.00	4,992.00	4,992.00
10-41-4145-4254	Fleet Charges	0.00	0.00	0.00
10-41-4145-4260	Small Tools & Minor Equipment	0.00	2,200.00	2,200.00
10-41-4145-4290	Telephone	1,215.90	2,500.00	2,500.00
10-41-4145-4310	Professional & Technical	96,852.22	123,000.00	123,000.00
10-41-4145-4346	Administrative Costs	-109,591.30	-139,072.00	-172,605.00
10-41-4145-4610	Miscellaneous	965.94	2,920.00	2,920.00
10-41-4145-4740	Capital Equipment Purchase	0.00	0.00	0.00
4145	**Attorney**	**163,505.53**	**154,523.00**	**261,429.00**
4150	**Non-Departmental**			
10-41-4150-4110	SalariesRegular	0.00	122,250.00	121,870.00
10-41-4150-4120	SalariesPart TimeTemporary	240.00	0.00	0.00
10-41-4150-4130	Employee Benefits	18.36	44,331.00	44,331.00
10-41-4150-4140	Overtime	0.00	0.00	0.00
10-41-4150-4210	Dues And Memberships	1,324.00	0.00	0.00
10-41-4150-4211	Software Subscriptions	36,458.78	8,400.00	8,400.00
10-41-4150-4220	Public Notices	0.00	0.00	0.00
10-41-4150-4230	Training & Travel	0.00	10,000.00	10,600.00
10-41-4150-4240	Office Equip, Supplies & Maint	26,225.76	20,000.00	20,000.00
10-41-4150-4250	Supplies & Materials	4,165.95	3,000.00	3,000.00
10-41-4150-4251	Fuel	399.38	1,000.00	1,000.00
10-41-4150-4254	Fleet Charges	923.81	1,000.00	1,000.00
10-41-4150-4260	Small Tools & Minor Equipment	0.00	30,000.00	30,000.00
10-41-4150-4270	Building & Grounds	5,354.06	12,000.00	12,000.00
10-41-4150-4280	Utilities	138,667.07	145,000.00	145,000.00
10-41-4150-4290	Telephone	47,966.75	55,000.00	55,000.00
10-41-4150-4310	Professional & Technical	2,228.70	1,200.00	1,200.00
10-41-4150-4340	Other Contractual Services	31,035.00	64,100.00	33,000.00
10-41-4150-4346	Administrative Costs	-384,872.59	-423,072.00	-435,392.00
10-41-4150-4510	Insurance	440,220.22	430,000.00	430,000.00
10-41-4150-4550	Fees & Charges	2.99	100.00	100.00
10-41-4150-4610	Miscellaneous	17,139.82	5,000.00	5,000.00
10-41-4150-4641	City Celebrations	57,485.87	98,300.00	98,300.00
10-41-4150-4644	Scholarships	0.00	4,680.00	4,680.00
10-41-4150-4645	Donations	12,296.50	7,000.00	7,000.00
10-41-4150-4740	Capital Equipment Purchase	341,255.07	7,000.00	7,000.00
10-41-4150-4790	Other Projects	87,635.67	150,000.00	30,000.00
10-41-4150-4810	Principal On Bonds	21,040.32	0.00	0.00
10-41-4150-4820	Interest On Bonds	3,737.00	0.00	0.00
10-41-4150-4850	Lease Purchase	19,580.52	20,000.00	20,000.00
4150	**Non-Departmental**	**910,529.01**	**816,289.00**	**653,089.00**
4160	**Governmental Bldgs**			
10-41-4160-4110	SalariesRegular	396,256.85	429,723.00	449,021.00
10-41-4160-4120	SalariesPart TimeTemporary	215,467.46	201,425.00	236,400.00
10-41-4160-4130	Employee Benefits	280,805.70	293,894.00	305,827.00
10-41-4160-4140	Overtime	0.00	3,215.00	3,215.00
10-41-4160-4150	Uniforms	4,450.38	5,000.00	7,000.00
10-41-4160-4210	Dues And Memberships	950.00	2,600.00	2,600.00
10-41-4160-4211	Software Subscriptions	1,719.60	1,300.00	1,300.00
10-41-4160-4230	Training & Travel	872.82	2,800.00	3,500.00
10-41-4160-4240	Office Equip, Supplies & Maint	1,264.48	700.00	789.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
10-41-4160-4250	Supplies & Materials	22,087.54	24,050.00	29,500.00
10-41-4160-4251	Fuel	11,148.76	8,000.00	8,000.00
10-41-4160-4254	Fleet Charges	6,953.32	10,000.00	10,000.00
10-41-4160-4260	Small Tools & Minor Equipment	42,183.21	40,800.00	21,500.00
10-41-4160-4270	Building & Grounds	256,013.76	277,713.00	279,376.00
10-41-4160-4280	Utilities	1,225.64	500.00	2,400.00
10-41-4160-4290	Telephone	6,634.50	420.00	600.00
10-41-4160-4310	Professional & Technical	34,666.03	34,388.00	35,288.00
10-41-4160-4346	Administrative Costs	-360,562.58	-369,517.00	-399,020.00
10-41-4160-4610	Miscellaneous	1,254.28	1,200.00	1,500.00
10-41-4160-4740	Capital Equipment Purchase	74,143.16	82,000.00	148,000.00
10-41-4160-4790	Other Projects	9,993.62	10,000.00	10,000.00
4160	**Governmental Bldgs**	**1,007,528.53**	**1,060,211.00**	**1,156,796.00**
41	**General Government**	**4,263,866.41**	**4,409,355.00**	**4,711,179.00**
42	**Public Safety**			
4210	**Police**			
10-42-4210-4110	SalariesRegular	3,357,176.08	3,991,531.00	4,233,875.00
10-42-4210-4120	SalariesPart TimeTemporary	91,694.15	186,509.00	185,534.00
10-42-4210-4130	Employee Benefits	2,178,291.77	2,481,605.00	2,651,889.00
10-42-4210-4140	Overtime	175,980.69	160,000.00	172,400.00
10-42-4210-4150	Uniforms	38,451.95	37,492.00	40,000.00
10-42-4210-4210	Dues And Memberships	3,744.35	12,640.00	12,640.00
10-42-4210-4211	Software Subscriptions	76,680.88	13,900.00	90,000.00
10-42-4210-4230	Training & Travel	50,013.89	46,000.00	50,000.00
10-42-4210-4240	Office Equip, Supplies & Maint	6,207.76	12,000.00	12,000.00
10-42-4210-4250	Supplies & Materials	44,407.82	68,916.00	70,000.00
10-42-4210-4251	Fuel	103,391.31	81,411.00	81,411.00
10-42-4210-4254	Fleet Charges	46,945.67	40,000.00	50,000.00
10-42-4210-4260	Small Tools & Minor Equipment	88,648.67	116,700.00	121,000.00
10-42-4210-4270	Building & Grounds	15,678.97	23,800.00	30,000.00
10-42-4210-4280	Utilities	35,346.45	19,552.00	19,552.00
10-42-4210-4290	Telephone	44,402.44	29,120.00	29,120.00
10-42-4210-4310	Professional & Technical	366,514.16	420,548.00	463,875.00
10-42-4210-4313	Leases	9,886.65	46,105.00	0.00
10-42-4210-4450	SEIZURE EXPENSES	0.00	0.00	0.00
10-42-4210-4610	Miscellaneous	9,837.93	3,964.00	3,963.00
10-42-4210-4740	Capital Equipment Purchase	121,938.00	113,000.00	250,000.00
10-42-4210-4790	Other Projects	8,546.66	112,492.00	113,992.00
10-42-4210-4810	Principal On Bonds	18,963.22	0.00	0.00
10-42-4210-4820	Interest On Bonds	734.00	0.00	0.00
4210	**Police**	**6,893,483.47**	**8,017,285.00**	**8,681,251.00**
4220	**Fire**			
10-42-4220-4110	SalariesRegular	1,948,951.63	2,245,555.00	2,400,102.00
10-42-4220-4120	SalariesPart TimeTemporary	280,871.27	350,451.00	308,426.00
10-42-4220-4130	Employee Benefits	1,077,570.26	1,145,236.00	1,212,110.00
10-42-4220-4140	Overtime	222,689.79	154,120.00	154,120.00
10-42-4220-4150	Uniforms	47,920.98	18,500.00	22,000.00
10-42-4220-4210	Dues And Memberships	2,414.97	1,840.00	1,840.00
10-42-4220-4211	Software Subscriptions	11,176.95	3,140.00	3,140.00
10-42-4220-4230	Training & Travel	32,290.06	23,360.00	23,360.00
10-42-4220-4240	Office Equip, Supplies & Maint	2,273.91	5,200.00	5,200.00
10-42-4220-4250	Supplies & Materials	40,063.11	43,038.00	43,038.00
10-42-4220-4251	Fuel	23,711.05	23,150.00	23,150.00
10-42-4220-4254	Fleet Charges	7,067.66	11,000.00	12,000.00
10-42-4220-4260	Small Tools & Minor Equipment	54,941.53	82,200.00	82,200.00
10-42-4220-4270	Building & Grounds	10,441.79	10,800.00	10,800.00
10-42-4220-4280	Utilities	25,098.05	18,595.00	18,595.00
10-42-4220-4290	Telephone	9,560.35	6,000.00	6,000.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
10-42-4220-4310	Professional & Technical	144,942.53	159,465.00	173,590.00
10-42-4220-4320	Fire Response Compensation	135.00	15,000.00	15,000.00
10-42-4220-4550	Fees & Charges	0.00	0.00	0.00
10-42-4220-4610	Miscellaneous	14,320.74	16,721.00	16,721.00
10-42-4220-4740	Capital Equipment Purchase	866,164.54	270,300.00	60,300.00
10-42-4220-4790	Other Projects	0.00	200,000.00	230,000.00
10-42-4220-4810	Principal On Bonds	0.00	0.00	0.00
10-42-4220-4820	Interest On Bonds	1,876.85	0.00	0.00
10-42-4220-4850	Lease Purchase	91,299.92	0.00	0.00
4220	**Fire**	**4,915,782.94**	**4,803,671.00**	**4,821,692.00**
42	**Public Safety**	**11,809,266.41**	**12,820,956.00**	**13,502,943.00**
44	**Highways & Public Improvements**			
4411	**Streets**			
10-44-4411-4110	SalariesRegular	621,229.80	759,905.00	799,869.00
10-44-4411-4120	SalariesPart TimeTemporary	0.00	0.00	4,650.00
10-44-4411-4130	Employee Benefits	438,230.92	490,412.00	519,893.00
10-44-4411-4140	Overtime	3,955.14	10,500.00	10,500.00
10-44-4411-4150	Uniforms	7,283.50	7,925.00	8,325.00
10-44-4411-4210	Dues And Memberships	1,418.40	661.00	986.00
10-44-4411-4211	Software Subscriptions	19,086.09	15,400.00	31,500.00
10-44-4411-4220	Public Notices	0.00	500.00	500.00
10-44-4411-4230	Training & Travel	7,631.01	14,800.00	14,800.00
10-44-4411-4240	Office Equip, Supplies & Maint	726.55	2,600.00	2,600.00
10-44-4411-4250	Supplies & Materials	44,656.63	126,150.00	140,650.00
10-44-4411-4251	Fuel	36,807.36	44,000.00	44,000.00
10-44-4411-4254	Fleet Charges	42,645.58	38,000.00	75,000.00
10-44-4411-4260	Small Tools & Minor Equipment	4,619.96	4,000.00	3,500.00
10-44-4411-4270	Building & Grounds	3,136.28	2,875.00	6,985.00
10-44-4411-4280	Utilities	14,137.41	16,565.00	22,160.00
10-44-4411-4290	Telephone	4,485.12	4,760.00	5,060.00
10-44-4411-4310	Professional & Technical	56,924.44	56,800.00	136,800.00
10-44-4411-4318	Mass Transit	217,742.04	232,968.00	283,100.00
10-44-4411-4550	Fees & Charges	0.00	0.00	0.00
10-44-4411-4610	Miscellaneous	507.61	900.00	1,100.00
10-44-4411-4621	Solid Waste Collection	10,114.40	10,000.00	10,000.00
10-44-4411-4740	Capital Equipment Purchase	0.00	0.00	0.00
10-44-4411-4790	Other Projects	0.00	0.00	0.00
10-44-4411-4810	Principal On Bonds	45,336.20	0.00	0.00
10-44-4411-4820	Interest On Bonds	838.72	0.00	0.00
10-44-4411-4850	Lease Purchase	0.00	0.00	0.00
4411	**Streets**	**1,581,513.16**	**1,839,721.00**	**2,121,978.00**
4423	**Waste Collection**			
10-44-4423-4344	Solid Waste Service Fees	2,081,235.64	2,314,500.00	2,640,000.00
10-44-4423-4345	Recycling Service Fees	747,869.44	800,500.00	984,000.00
10-44-4423-4523	Uncollectable Accts	6,487.57	6,000.00	6,000.00
4423	**Waste Collection**	**2,835,592.65**	**3,121,000.00**	**3,630,000.00**
44	**Highways & Public Improvements**	**4,417,105.81**	**4,960,721.00**	**5,751,978.00**
45	**Parks & Rec, Public Property**			
4510	**Parks**			
10-45-4510-4110	SalariesRegular	740,211.42	830,220.00	878,538.00
10-45-4510-4120	SalariesPart TimeTemporary	290,993.90	298,175.00	344,000.00
10-45-4510-4130	Employee Benefits	492,221.79	535,100.00	571,658.00
10-45-4510-4140	Overtime	407.17	12,480.00	12,480.00
10-45-4510-4150	Uniforms	5,211.06	6,650.00	7,800.00
10-45-4510-4210	Dues & Memberships	1,738.57	1,145.00	1,045.00
10-45-4510-4211	Software Subscriptions	20,677.86	14,276.00	18,936.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
10-45-4510-4230	Training & Travel	7,133.36	18,195.00	14,675.00
10-45-4510-4240	Office Equip, Supplies & Maint	9,370.47	4,600.00	3,500.00
10-45-4510-4250	Supplies & Materials	71,105.23	51,000.00	65,500.00
10-45-4510-4251	Fuel	41,209.70	39,000.00	39,000.00
10-45-4510-4254	Fleet Charges	4,630.86	6,600.00	7,900.00
10-45-4510-4260	Small Tools & Minor Equipment	23,864.42	27,000.00	27,000.00
10-45-4510-4270	Building & Grounds	270,352.00	311,000.00	277,000.00
10-45-4510-4280	Utilities	383,293.38	375,000.00	450,000.00
10-45-4510-4290	Telephone	6,555.20	6,400.00	7,400.00
10-45-4510-4310	Professional & Technical	27,304.65	72,050.00	129,550.00
10-45-4510-4317	Contracted Labor	7,200.00	9,000.00	9,000.00
10-45-4510-4550	Fees & Charges	0.00	0.00	0.00
10-45-4510-4610	Miscellaneous	7,828.93	5,800.00	12,000.00
10-45-4510-4630	Refunds	0.00	0.00	0.00
10-45-4510-4740	Capital Equipment Purchase	318,325.97	120,168.00	78,902.00
10-45-4510-4790	Other Projects	32,487.19	149,500.00	27,000.00
10-45-4510-4810	Principal On Bonds	0.00	0.00	0.00
10-45-4510-4820	Interest On Bonds	0.00	0.00	0.00
10-45-4510-4850	Lease Purchase	0.00	0.00	0.00
4510	**Parks**	**2,762,123.13**	**2,893,359.00**	**2,982,884.00**
4558	**Golf Course Maintenance**			
10-45-4558-4110	SalariesRegular	294,803.93	330,037.00	336,348.00
10-45-4558-4120	SalariesPart TimeTemporary	178,031.43	170,025.00	180,300.00
10-45-4558-4130	Employee Benefits	200,865.16	228,069.00	207,621.00
10-45-4558-4140	Overtime	0.00	0.00	0.00
10-45-4558-4210	Dues And Memberships	465.00	1,000.00	1,500.00
10-45-4558-4230	Training & Travel	35.00	1,500.00	2,000.00
10-45-4558-4240	Office Equip, Supplies & Maint	84.70	1,000.00	1,000.00
10-45-4558-4250	Supplies & Materials	18,645.76	52,000.00	52,000.00
10-45-4558-4251	Fuel	63,325.61	65,000.00	70,000.00
10-45-4558-4254	Fleet Charges	700.88	1,000.00	1,000.00
10-45-4558-4260	Small Tools & Minor Equipment	11,353.36	10,400.00	10,400.00
10-45-4558-4270	Building & Grounds	177,607.55	205,000.00	205,000.00
10-45-4558-4280	Utilities	88,564.38	70,000.00	70,000.00
10-45-4558-4290	Telephone	1,275.64	0.00	0.00
10-45-4558-4310	Professional & Technical	17,898.14	20,000.00	20,000.00
10-45-4558-4313	Leases	0.00	0.00	0.00
10-45-4558-4610	Miscellaneous	679.65	874.00	874.00
10-45-4558-4740	Capital Equipment Purchase	73,630.37	98,000.00	10,000.00
10-45-4558-4790	Other Projects	37,118.96	26,000.00	26,000.00
10-45-4558-4810	Principal on Bonds	94,794.04	0.00	0.00
10-45-4558-4820	Interest on Bonds	13,749.08	6,743.00	6,743.00
10-45-4558-4850	Lease Purchase	0.00	110,500.00	110,500.00
4558	**Golf Course Maintenance**	**1,273,628.64**	**1,397,148.00**	**1,311,286.00**
4559	**Golf Course Club House**			
10-45-4559-4110	SalariesRegular	158,887.03	181,162.00	233,312.00
10-45-4559-4120	SalariesPart TimeTemporary	72,085.95	76,205.00	50,000.00
10-45-4559-4130	Employee Benefits	100,119.05	96,801.00	122,892.00
10-45-4559-4140	Overtime	13,139.80	0.00	0.00
10-45-4559-4210	Dues And Memberships	4,411.38	5,000.00	5,000.00
10-45-4559-4230	Training & Travel	0.00	208.00	208.00
10-45-4559-4240	Office Equip, Supplies & Maint	2,063.94	3,000.00	3,000.00
10-45-4559-4250	Supplies & Materials	4,647.95	10,000.00	10,000.00
10-45-4559-4251	Fuel	0.00	200.00	200.00
10-45-4559-4254	Fleet Charges	0.00	0.00	0.00
10-45-4559-4260	Small Tools & Minor Equipment	10,220.00	8,550.00	8,550.00
10-45-4559-4270	Building & Grounds	4,782.26	4,600.00	4,600.00
10-45-4559-4280	Utilities	19,565.93	20,000.00	20,000.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
10-45-4559-4290	Telephone	412.80	3,120.00	3,120.00
10-45-4559-4310	Professional & Technical	1,030.80	2,600.00	2,600.00
10-45-4559-4314	Marketing Expense	14,904.35	23,000.00	23,000.00
10-45-4559-4523	Uncollectable Accts	0.00	0.00	0.00
10-45-4559-4550	Fees & Charges	78,105.67	75,000.00	75,000.00
10-45-4559-4610	Miscellaneous	521.19	0.00	0.00
10-45-4559-4691	Food Costs	14,029.33	14,560.00	14,560.00
10-45-4559-4692	Merchandise Purchase	163,626.46	190,000.00	190,000.00
10-45-4559-4790	Other Projects	0.00	0.00	0.00
4559	**Golf Course Club House**	**662,553.89**	**714,006.00**	**766,042.00**
4560	**Community Center**			
10-45-4560-4110	SalariesRegular	745,223.52	854,370.00	886,664.00
10-45-4560-4120	SalariesPart TimeTemporary	317,624.78	349,545.00	372,545.00
10-45-4560-4130	Employee Benefits	500,545.92	585,495.00	607,581.00
10-45-4560-4140	Overtime	3.82	2,000.00	2,000.00
10-45-4560-4150	Uniforms	1,833.00	6,000.00	3,500.00
10-45-4560-4210	Dues And Memberships	1,038.99	2,000.00	1,522.00
10-45-4560-4211	Software Subscriptions	28,516.75	27,850.00	29,865.00
10-45-4560-4220	Public Notices	0.00	0.00	0.00
10-45-4560-4230	Training & Travel	2,904.55	7,800.00	7,800.00
10-45-4560-4240	Office Equip, Supplies & Maint	9,122.60	16,300.00	14,300.00
10-45-4560-4250	Supplies & Materials	3,029.16	4,000.00	4,000.00
10-45-4560-4251	Fuel	304.18	1,000.00	1,000.00
10-45-4560-4254	Fleet Charges	382.23	500.00	1,000.00
10-45-4560-4260	Small Tools & Minor Equipment	36,160.05	54,850.00	45,550.00
10-45-4560-4270	Building & Grounds	32.94	0.00	0.00
10-45-4560-4280	Utilities	466,240.47	540,000.00	520,000.00
10-45-4560-4290	Telephone	7,249.85	7,000.00	7,500.00
10-45-4560-4310	Professional & Technical	1,469.00	8,600.00	10,850.00
10-45-4560-4314	Marketing Expense	18,065.01	31,000.00	26,000.00
10-45-4560-4317	Contracted Labor	0.00	0.00	0.00
10-45-4560-4550	Fees & Charges	50,558.36	46,500.00	51,000.00
10-45-4560-4610	Miscellaneous	3,128.34	6,000.00	6,000.00
10-45-4560-4630	Refunds	0.00	0.00	0.00
10-45-4560-4692	Merchandise Purchase	15,782.24	22,500.00	22,500.00
10-45-4560-4740	Capital Equipment Purchase	0.00	0.00	0.00
10-45-4560-4790	Other Projects	70,016.86	0.00	0.00
10-45-4560-4795	Capital Projects	0.00	12,500.00	0.00
10-45-4560-4810	Principal On Bonds	3,257.56	0.00	0.00
10-45-4560-4820	Interest On Bonds	113.00	0.00	0.00
10-45-4560-4850	Lease Purchase	51,232.23	55,885.00	58,222.00
4560	**Community Center**	**2,333,835.41**	**2,641,695.00**	**2,679,399.00**
4562	**Community Center Aquatics**			
10-45-4562-4120	SalariesPart TimeTemporary	359,150.41	405,698.00	457,442.00
10-45-4562-4130	Employee Benefits	27,709.06	43,982.00	43,982.00
10-45-4562-4150	Uniforms	3,808.57	4,250.00	4,750.00
10-45-4562-4210	Dues And Memberships	4,744.00	10,840.00	10,940.00
10-45-4562-4230	Training & Travel	4,331.04	6,420.00	7,420.00
10-45-4562-4240	Office Equip, Supplies & Maint	0.00	460.00	460.00
10-45-4562-4250	Supplies & Materials	163,322.46	55,700.00	70,950.00
10-45-4562-4260	Small Tools & Minor Equipment	16,048.75	23,500.00	24,000.00
10-45-4562-4310	Professional & Technical	2,523.20	2,850.00	10,189.00
10-45-4562-4691	Food Costs	50,633.15	65,000.00	55,000.00
4562	**Community Center Aquatics**	**632,270.64**	**618,700.00**	**685,133.00**
4565	**Community Center Preschool**			
10-45-4565-4120	SalariesPart TimeTemporary	179,598.58	206,520.00	213,520.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
10-45-4565-4130	Employee Benefits	13,798.76	22,550.00	22,550.00
10-45-4565-4150	Uniforms	682.16	610.00	610.00
10-45-4565-4230	Training & Travel	51.00	3,075.00	3,075.00
10-45-4565-4250	Supplies & Materials	25,590.58	23,710.00	23,710.00
10-45-4565-4260	Small Tools & Minor Equipment	0.00	1,100.00	1,100.00
10-45-4565-4310	Professional & Technical	0.00	0.00	0.00
10-45-4565-4610	Miscellaneous	433.95	1,000.00	1,000.00
4565	**Community Center Preschool**	**220,155.03**	**258,565.00**	**265,565.00**
4566	**Community Center Programs**			
10-45-4566-4120	SalariesPart TimeTemporary	10,803.93	23,240.00	20,740.00
10-45-4566-4130	Employee Benefits	789.67	4,777.00	4,777.00
10-45-4566-4150	Uniforms	0.00	750.00	750.00
10-45-4566-4230	Training & Travel	0.00	1,980.00	1,980.00
10-45-4566-4250	Supplies & Materials	12,831.05	20,451.00	20,451.00
10-45-4566-4260	Small Tools & Minor Equipment	132.93	1,000.00	1,000.00
10-45-4566-4310	Professional & Technical	2,826.75	0.00	2,500.00
10-45-4566-4317	Contracted Labor	0.00	0.00	0.00
10-45-4566-4610	Miscellaneous	195.22	0.00	0.00
4566	**Community Center Programs**	**27,579.55**	**52,198.00**	**52,198.00**
4567	**Community Center Recreation**			
10-45-4567-4120	SalariesPart TimeTemporary	102,037.48	138,275.00	150,275.00
10-45-4567-4130	Employee Benefits	7,872.00	12,400.00	12,400.00
10-45-4567-4150	Uniforms	2,395.80	3,000.00	3,000.00
10-45-4567-4211	Software Subscriptions	421.20	500.00	500.00
10-45-4567-4230	Training & Travel	0.00	500.00	500.00
10-45-4567-4250	Supplies & Materials	10,985.32	12,500.00	12,500.00
10-45-4567-4260	Small Tools & Minor Equipment	13,637.39	15,000.00	17,000.00
10-45-4567-4310	Professional & Technical	19,547.55	25,000.00	34,000.00
10-45-4567-4610	Miscellaneous	1,368.91	2,000.00	3,000.00
4567	**Community Center Recreation**	**158,265.65**	**209,175.00**	**233,175.00**
4568	**Community Center Special Event**			
10-45-4568-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
10-45-4568-4130	Employee Benefits	0.00	0.00	0.00
10-45-4568-4250	Supplies & Materials	13,882.13	16,600.00	16,600.00
10-45-4568-4260	Small Tools & Minor Equipment	0.00	268.00	268.00
10-45-4568-4310	Professional & Technical	4,095.94	7,580.00	7,580.00
10-45-4568-4691	Food Costs	0.00	1,500.00	1,500.00
4568	**Community Center Special Event**	**17,978.07**	**25,948.00**	**25,948.00**
4569	**Community Center Rentals**			
10-45-4569-4120	SalariesPart TimeTemporary	15,777.88	50,000.00	69,000.00
10-45-4569-4130	Employee Benefits	1,213.86	2,240.00	2,240.00
10-45-4569-4250	Supplies & Materials	230.40	1,500.00	3,200.00
10-45-4569-4260	Small Tools & Minor Equipment	0.00	1,925.00	1,925.00
10-45-4569-4310	Professional & Technical	0.00	0.00	0.00
4569	**Community Center Rentals**	**17,222.14**	**55,665.00**	**76,365.00**
4590	**Cemeteries**			
10-45-4590-4110	SalariesRegular	112,472.00	152,867.00	161,394.00
10-45-4590-4120	SalariesPart TimeTemporary	27,339.67	37,236.00	42,436.00
10-45-4590-4130	Employee Benefits	64,801.49	85,347.00	88,967.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
10-45-4590-4140	Overtime	0.00	2,000.00	2,400.00
10-45-4590-4150	Uniforms	877.67	880.00	1,240.00
10-45-4590-4210	Dues And Memberships	159.80	700.00	700.00
10-45-4590-4211	Software Subscriptions	336.75	2,068.00	2,068.00
10-45-4590-4230	Training & Travel	695.00	2,265.00	2,265.00
10-45-4590-4240	Office Equip, Supplies & Maint	6,974.77	1,000.00	1,000.00
10-45-4590-4250	Supplies & Materials	5,714.38	10,000.00	12,000.00
10-45-4590-4251	Fuel	5,649.44	5,720.00	5,720.00
10-45-4590-4254	Fleet Charges	2,368.14	1,500.00	1,500.00
10-45-4590-4260	Small Tools & Minor Equipment	3,041.85	5,500.00	5,500.00
10-45-4590-4270	Building & Grounds	38,738.75	24,000.00	24,000.00
10-45-4590-4280	Utilities	1,956.66	1,000.00	3,500.00
10-45-4590-4290	Telephone	1,087.53	1,380.00	1,380.00
10-45-4590-4310	Professional & Technical	4,660.63	7,280.00	4,000.00
10-45-4590-4317	Contracted Labor	0.00	900.00	900.00
10-45-4590-4610	Miscellaneous	289.57	600.00	600.00
10-45-4590-4630	Refunds	1,800.00	0.00	0.00
10-45-4590-4740	Capital Equipment Purchase	59,793.55	50,000.00	64,000.00
10-45-4590-4790	Other Projects	9,845.00	44,000.00	2,000.00
10-45-4590-4850	Lease Purchase	0.00	0.00	0.00
4590	**Cemeteries**	**348,602.65**	**436,243.00**	**427,570.00**
45	**Parks & Rec, Public Property**	**8,454,214.80**	**9,302,702.00**	**9,505,565.00**
46	**Community & Economic Dev**			
4610	**Community Development**			
10-46-4610-4110	SalariesRegular	950,618.01	1,095,426.00	1,085,332.00
10-46-4610-4120	SalariesPart TimeTemporary	21,974.90	21,600.00	21,600.00
10-46-4610-4130	Employee Benefits	555,308.29	590,737.00	573,364.00
10-46-4610-4140	Overtime	4,680.23	3,928.00	3,928.00
10-46-4610-4210	Dues And Memberships	2,573.94	6,446.00	6,446.00
10-46-4610-4211	Software Subscriptions	4,047.96	12,340.00	12,340.00
10-46-4610-4220	Public Notices	0.00	5,200.00	5,200.00
10-46-4610-4230	Training & Travel	8,516.38	21,168.00	25,000.00
10-46-4610-4240	Office Equip, Supplies & Maint	4,887.43	10,566.00	10,566.00
10-46-4610-4250	Supplies & Materials	533.80	4,964.00	4,964.00
10-46-4610-4251	Fuel	7,866.19	16,500.00	16,500.00
10-46-4610-4254	Fleet Charges	1,371.26	2,200.00	2,200.00
10-46-4610-4260	Small Tools & Minor Equipment	9,437.63	10,000.00	10,050.00
10-46-4610-4290	Telephone	7,991.20	13,138.00	13,138.00
10-46-4610-4310	Professional & Technical	11,234.62	90,640.00	86,800.00
10-46-4610-4610	Miscellaneous	1,669.23	2,860.00	2,860.00
10-46-4610-4630	Refunds	0.00	0.00	0.00
10-46-4610-4740	Capital Equipment Purchase	74,659.16	0.00	50,000.00
10-46-4610-4810	Principal On Bonds	0.00	0.00	0.00
10-46-4610-4820	Interest On Bonds	0.00	0.00	0.00
10-46-4610-4850	Lease Purchase	0.00	0.00	0.00
4610	**Community Development**	**1,667,370.23**	**1,907,713.00**	**1,930,288.00**
4652	**Economic Development**			
10-46-4652-4110	SalariesRegular	113,716.31	129,456.00	129,839.00
10-46-4652-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
10-46-4652-4130	Employee Benefits	57,103.90	60,616.00	61,142.00
10-46-4652-4140	Overtime	0.00	0.00	0.00
10-46-4652-4210	Dues And Memberships	3,390.00	12,500.00	10,000.00
10-46-4652-4211	Software Subscriptions	379.41	22,300.00	30,150.00
10-46-4652-4220	Public Notices	0.00	0.00	0.00
10-46-4652-4230	Training & Travel	4,943.53	5,000.00	6,500.00
10-46-4652-4240	Office Equip, Supplies & Maint	0.00	500.00	500.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
10-46-4652-4250	Supplies & Materials	114.40	0.00	0.00
10-46-4652-4251	Fuel	0.00	2,400.00	2,400.00
10-46-4652-4254	Fleet Charges	0.00	0.00	0.00
10-46-4652-4260	Small Tools & Minor Equipment	0.00	1,200.00	1,200.00
10-46-4652-4290	Telephone	691.88	660.00	660.00
10-46-4652-4310	Professional & Technical	100,420.89	95,000.00	130,000.00
10-46-4652-4610	Miscellaneous	3,603.79	6,700.00	6,500.00
10-46-4652-4630	Refunds	-10.11	0.00	0.00
10-46-4652-4740	Capital Equipment Purchase	0.00	0.00	0.00
4652	**Economic Development**	**284,354.00**	**336,332.00**	**378,891.00**
46	**Community & Economic Dev**	**1,951,724.23**	**2,244,045.00**	**2,309,179.00**
48	**Transfers & Other Uses**			
4810	**Trnsfr To Other Funds**			
10-48-4810-4911	Transfer To MBA 37	158,128.14	157,681.00	158,548.00
10-48-4810-4912	Trnsfr to Other Funds	0.00	0.00	0.00
10-48-4810-4913	Transfer to Debt Srvc 36	0.00	0.00	0.00
10-48-4810-4929	Transfer to Sewer Fund 52	0.00	0.00	0.00
10-48-4810-4930	Transfer to Water Fund 51	0.00	0.00	0.00
4810	**Trnsfr To Other Funds**	**158,128.14**	**157,681.00**	**158,548.00**
4830	**Contr To Other Funds**			
10-48-4830-4921	Contribution Public Saftey 42	0.00	0.00	0.00
10-48-4830-4923	Contribution CP Street	0.00	0.00	0.00
10-48-4830-4924	Contribution Leisure Srvc 43	0.00	0.00	0.00
10-48-4830-4926	Contribution to Fleet	0.00	0.00	0.00
10-48-4830-4928	Contribution to Irrigation	0.00	0.00	0.00
10-48-4830-4931	Contribution CP 44 Property	1,404,848.00	1,400,000.00	0.00
4830	**Contr To Other Funds**	**1,404,848.00**	**1,400,000.00**	**0.00**
48	**Transfers & Other Uses**	**1,562,976.14**	**1,557,681.00**	**158,548.00**
	Expense	**32,459,153.80**	**35,295,460.00**	**35,939,392.00**
10	**General Fund**	**3,997,102.29**	**0.00**	**0.00**

General Ledger
Budget Worksheet
Proposed

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Washington City
Where Dixie Begins

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
21	**RAP Tax Special Revenue Fund**			
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
21-36-3610-3610	Interest Earnings	146,238.14	100,000.00	159,000.00
21-36-3610-3616	WFB Investment Interest	0.00	0.00	0.00
3610	**Interest Earnings**	**146,238.14**	**100,000.00**	**159,000.00**
3615	**Non-operating Rev**			
21-36-3615-3615	GainLoss On Investment	0.00	0.00	0.00
3615	**Non-operating Rev**	**0.00**	**0.00**	**0.00**
36	**Miscellaneous Revenue**	**146,238.14**	**100,000.00**	**159,000.00**
38	**Contributions & Transfers**			
3800	**Contributions & Transfers**			
21-38-3800-3890	Use Of Prior Year Fund Balance	0.00	1,636,000.00	-513,000.00
3800	**Contributions & Transfers**	**0.00**	**1,636,000.00**	**-513,000.00**
3810	**Transf From Other Funds**			
21-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
3810	**Transf From Other Funds**	**0.00**	**0.00**	**0.00**
3840	**Contr other Governments**			
21-38-3840-3841	RAP Tax Contributions	769,715.07	884,000.00	884,000.00
3840	**Contr other Governments**	**769,715.07**	**884,000.00**	**884,000.00**
38	**Contributions & Transfers**	**769,715.07**	**2,520,000.00**	**371,000.00**
	Revenue	**915,953.21**	**2,620,000.00**	**530,000.00**
45	**Parks & Rec, Public Property**			
4500	**Parks,Rec & Public Prprty**			
21-45-4500-4740	Capital Equipment Purchase	0.00	170,000.00	0.00
21-45-4500-4795	Capital Projects	295,713.48	2,400,000.00	480,000.00
4500	**Parks,Rec & Public Prprty**	**295,713.48**	**2,570,000.00**	**480,000.00**
45	**Parks & Rec, Public Property**	**295,713.48**	**2,570,000.00**	**480,000.00**
48	**Transfers & Other Uses**			
4813	**Transfer To General Fund**			
21-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	**Transfer To General Fund**	**0.00**	**0.00**	**0.00**
4850	**Local Grants**			
21-48-4850-4851	RAP Tax Grants	77,150.00	50,000.00	50,000.00
4850	**Local Grants**	**77,150.00**	**50,000.00**	**50,000.00**
48	**Transfers & Other Uses**	**77,150.00**	**50,000.00**	**50,000.00**
	Expense	**372,863.48**	**2,620,000.00**	**530,000.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
21	**RAP Tax Special Revenue Fund**	**543,089.73**	**0.00**	**0.00**

General Ledger
Budget Worksheet
Proposed

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Fiscal Year 2026

Washington City
Where Dixie Begins

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
22	**Washington City Foundation**			
38	**Contributions & Transfers**			
3800	**Contributions & Transfers**			
22-38-3800-3890	Use Of Prior Year Fund Balance	0.00	0.00	0.00
3800	**Contributions & Transfers**	**0.00**	**0.00**	**0.00**
3810	**Transf From Other Funds**			
22-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
3810	**Transf From Other Funds**	**0.00**	**0.00**	**0.00**
3840	**Contr other Governments**			
22-38-3840-3840	Contribution Other Government	37,500.00	0.00	0.00
3840	**Contr other Governments**	**37,500.00**	**0.00**	**0.00**
3870	**Contr From Prvt Source**			
22-38-3870-3870	Contributions Private Sources	18,649.52	50,000.00	50,000.00
22-38-3870-3873	Grants From Private Sources	0.00	0.00	0.00
3870	**Contr From Prvt Source**	**18,649.52**	**50,000.00**	**50,000.00**
38	**Contributions & Transfers**	**56,149.52**	**50,000.00**	**50,000.00**
	Revenue	**56,149.52**	**50,000.00**	**50,000.00**
41	**General Government**			
4100	**General Government**			
22-41-4100-4270	Building & Grounds	0.00	0.00	0.00
22-41-4100-4310	Professional & Technical	37,500.00	50,000.00	50,000.00
4100	**General Government**	**37,500.00**	**50,000.00**	**50,000.00**
41	**General Government**	**37,500.00**	**50,000.00**	**50,000.00**
42	**Public Safety**			
4200	**Public Safety**			
22-42-4200-4260	Small Tools & Minor Equipment	6,097.97	0.00	0.00
22-42-4200-4270	Building & Grounds	0.00	0.00	0.00
4200	**Public Safety**	**6,097.97**	**0.00**	**0.00**
42	**Public Safety**	**6,097.97**	**0.00**	**0.00**
	Expense	**43,597.97**	**50,000.00**	**50,000.00**
22	**Washington City Foundation**	**12,551.55**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
36	**Debt Service Fund**			
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
36-36-3610-3610	Interest Earnings	-12.24	0.00	0.00
3610	**Interest Earnings**	**-12.24**	**0.00**	**0.00**
3670	**Debt Issuance**			
36-36-3670-3670	Debt Issuance	0.00	0.00	0.00
3670	**Debt Issuance**	**0.00**	**0.00**	**0.00**
3680	**OFS-Capital Lease Obligations**			
36-36-3680-3680	Capital Lease Obligations	0.00	0.00	0.00
3680	**OFS-Capital Lease Obligations**	**0.00**	**0.00**	**0.00**
36	**Miscellaneous Revenue**	**-12.24**	**0.00**	**0.00**
38	**Contributions & Transfers**			
3800	**Contributions & Transfers**			
36-38-3800-3890	Use Of Prior Year Fund Balance	0.00	0.00	0.00
3800	**Contributions & Transfers**	**0.00**	**0.00**	**0.00**
3810	**Transf From Other Funds**			
36-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
36-38-3810-3812	Transfer from General CP 45	0.00	0.00	0.00
36-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
36-38-3810-3817	Transfer from Leisure Srvc 43	0.00	0.00	0.00
36-38-3810-3818	Transfer from Streets 41	0.00	0.00	0.00
3810	**Transf From Other Funds**	**0.00**	**0.00**	**0.00**
38	**Contributions & Transfers**	**0.00**	**0.00**	**0.00**
	Revenue	**-12.24**	**0.00**	**0.00**
48	**Transfers & Other Uses**			
4810	**Trnsfr To Other Funds**			
36-48-4810-4912	Trnsfr to Other Funds	0.00	0.00	0.00
4810	**Trnsfr To Other Funds**	**0.00**	**0.00**	**0.00**
4813	**Transfer To General Fund**			
36-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	**Transfer To General Fund**	**0.00**	**0.00**	**0.00**
48	**Transfers & Other Uses**	**0.00**	**0.00**	**0.00**
83	**Debt Service**			
4700	**Debt Service**			
36-83-4700-4550	Fees & Charges	0.00	0.00	0.00
36-83-4700-4810	Principal on Bonds	0.00	0.00	0.00
36-83-4700-4820	Interest on Bonds	0.00	0.00	0.00
36-83-4700-4830	Cost of Issuance	0.00	0.00	0.00
4700	**Debt Service**	**0.00**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
83	**Debt Service**	**0.00**	**0.00**	**0.00**
	Expense	**0.00**	**0.00**	**0.00**
36	**Debt Service Fund**	**-12.24**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
37	**Municipal Building Authority**			
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
37-36-3610-3610	Interest Earnings	564,714.04	400,000.00	518,000.00
3610	**Interest Earnings**	**564,714.04**	**400,000.00**	**518,000.00**
3670	**Debt Issuance**			
37-36-3670-3670	Debt Issuance	0.00	0.00	0.00
3670	**Debt Issuance**	**0.00**	**0.00**	**0.00**
36	**Miscellaneous Revenue**	**564,714.04**	**400,000.00**	**518,000.00**
38	**Contributions & Transfers**			
3800	**Contributions & Transfers**			
37-38-3800-3890	Use Of Prior Year Fund Balance	0.00	9,611,315.00	8,191,314.00
3800	**Contributions & Transfers**	**0.00**	**9,611,315.00**	**8,191,314.00**
3810	**Transf From Other Funds**			
37-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
37-38-3810-3813	Transfer From General Fund	158,128.14	157,681.00	158,548.00
37-38-3810-3816	Transfer from Public Safety 42	73,053.36	72,847.00	73,247.00
37-38-3810-3817	Transfer from Leisure Srvc 43	1,376,354.98	1,377,911.00	1,379,463.00
3810	**Transf From Other Funds**	**1,607,536.48**	**1,608,439.00**	**1,611,258.00**
38	**Contributions & Transfers**	**1,607,536.48**	**11,219,754.00**	**9,802,572.00**
	Revenue	**2,172,250.52**	**11,619,754.00**	**10,320,572.00**
48	**Transfers & Other Uses**			
4813	**Transfer To General Fund**			
37-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	**Transfer To General Fund**	**0.00**	**0.00**	**0.00**
48	**Transfers & Other Uses**	**0.00**	**0.00**	**0.00**
81	**Municipal Building Authority**			
4700	**Debt Service**			
37-81-4700-4310	Professional & Technical	0.00	15.00	15.00
37-81-4700-4550	Fees & Charges	4,025.00	11,300.00	11,300.00
37-81-4700-4610	Miscellaneous	0.00	0.00	0.00
37-81-4700-4795	Capital Projects	1,269,590.29	10,000,000.00	8,698,000.00
37-81-4700-4810	Principal On Bonds	1,240,000.00	1,271,000.00	1,306,000.00
37-81-4700-4820	Interest On Bonds	367,536.48	337,439.00	305,257.00
37-81-4700-4830	Cost of Issuance	0.00	0.00	0.00
4700	**Debt Service**	**2,881,151.77**	**11,619,754.00**	**10,320,572.00**
81	**Municipal Building Authority**	**2,881,151.77**	**11,619,754.00**	**10,320,572.00**
	Expense	**2,881,151.77**	**11,619,754.00**	**10,320,572.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
37	**Municipal Building Authority**	**-708,901.25**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
38	**Coral Canyon SSD**			
31	**Taxes**			
3110	**Property Taxes-current**			
38-31-3110-3111	Current Property Tax - Ssd	791,765.09	800,000.00	795,550.00
3110	**Property Taxes-current**	**791,765.09**	**800,000.00**	**795,550.00**
3120	**Property Taxes-delinquent**			
38-31-3120-3121	Delinquent Py Taxes - Ssd	16,857.89	15,000.00	15,000.00
3120	**Property Taxes-delinquent**	**16,857.89**	**15,000.00**	**15,000.00**
3170	**Fee-in-lieu Of Prsnl Prty Tx**			
38-31-3170-3171	Fee Assessment Tax - Ssd	30,119.26	35,000.00	35,000.00
3170	**Fee-in-lieu Of Prsnl Prty Tx**	**30,119.26**	**35,000.00**	**35,000.00**
3190	**Penaltyinterest On Taxes**			
38-31-3190-3191	Interest Earned On Tax - Ssd	2,762.81	2,000.00	2,000.00
3190	**Penaltyinterest On Taxes**	**2,762.81**	**2,000.00**	**2,000.00**
31	**Taxes**	**841,505.05**	**852,000.00**	**847,550.00**
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
38-36-3610-3610	Interest Earnings	51,503.41	26,000.00	44,000.00
3610	**Interest Earnings**	**51,503.41**	**26,000.00**	**44,000.00**
3660	**Premiums on Bonds Sold**			
38-36-3660-3660	Premiums on Bonds Sold	0.00	0.00	0.00
3660	**Premiums on Bonds Sold**	**0.00**	**0.00**	**0.00**
3670	**Debt Issuance**			
38-36-3670-3670	Debt Issuance	0.00	0.00	0.00
3670	**Debt Issuance**	**0.00**	**0.00**	**0.00**
36	**Miscellaneous Revenue**	**51,503.41**	**26,000.00**	**44,000.00**
38	**Contributions & Transfers**			
3800	**Contributions & Transfers**			
38-38-3800-3890	Use Of Prior Year Fund Balance	0.00	-47,556.00	-59,273.00
3800	**Contributions & Transfers**	**0.00**	**-47,556.00**	**-59,273.00**
38	**Contributions & Transfers**	**0.00**	**-47,556.00**	**-59,273.00**
	Revenue	**893,008.46**	**830,444.00**	**832,277.00**
82	**Coral Canyon Special Srvc Dist**			
4700	**Debt Service**			
38-82-4700-4310	Professional & Technical	0.00	10.00	10.00
38-82-4700-4346	Administrative Costs	30,653.01	41,234.00	44,667.00
38-82-4700-4550	Fees & Charges	2,500.00	3,000.00	3,000.00
38-82-4700-4610	Miscellaneous	0.00	0.00	0.00
38-82-4700-4810	Principal On Bonds	690,000.00	710,000.00	730,000.00
38-82-4700-4815	Bond Refunding Escrow Payment	0.00	0.00	0.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
38-82-4700-4820	Interest On Bonds	97,200.00	76,200.00	54,600.00
38-82-4700-4830	Cost of Issuance	0.00	0.00	0.00
4700	**Debt Service**	**820,353.01**	**830,444.00**	**832,277.00**
82	**Coral Canyon Special Srvc Dist**	**820,353.01**	**830,444.00**	**832,277.00**
	Expense	**820,353.01**	**830,444.00**	**832,277.00**
38	**Coral Canyon SSD**	**72,655.45**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
41	**Capital Project Streets**			
31	**Taxes**			
3130	**General Sales & Use Tax**			
41-31-3130-3131	Sales Tax Highway (.30%)	2,300,374.52	1,583,151.00	1,583,151.00
41-31-3130-3133	Sales Tax Local Roads (.10%)	832,382.31	564,655.00	564,655.00
3130	**General Sales & Use Tax**	**3,132,756.83**	**2,147,806.00**	**2,147,806.00**
31	**Taxes**	**3,132,756.83**	**2,147,806.00**	**2,147,806.00**
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
41-36-3610-3610	Interest Earnings	430,683.67	190,000.00	562,000.00
41-36-3610-3616	WFB Investment Interest	30,361.35	18,500.00	33,000.00
41-36-3610-3617	WFB Impact Fee Interest	140,554.74	100,000.00	121,000.00
41-36-3610-3618	WFB Accrued Interest	5,054.09	0.00	0.00
3610	**Interest Earnings**	**606,653.85**	**308,500.00**	**716,000.00**
3615	**Non-operating Rev**			
41-36-3615-3615	GainLoss On Investment	195,323.03	0.00	0.00
3615	**Non-operating Rev**	**195,323.03**	**0.00**	**0.00**
3670	**Debt Issuance**			
41-36-3670-3670	Debt Issuance	0.00	0.00	0.00
3670	**Debt Issuance**	**0.00**	**0.00**	**0.00**
3680	**OFS-Capital Lease Obligations**			
41-36-3680-3680	Capital Lease Obligations	0.00	0.00	0.00
3680	**OFS-Capital Lease Obligations**	**0.00**	**0.00**	**0.00**
3690	**Sundry Revenue**			
41-36-3690-3690	Miscellaneous Revenue	235,560.00	0.00	0.00
3690	**Sundry Revenue**	**235,560.00**	**0.00**	**0.00**
36	**Miscellaneous Revenue**	**1,037,536.88**	**308,500.00**	**716,000.00**
38	**Contributions & Transfers**			
3800	**Contributions & Transfers**			
41-38-3800-3840	Contribution Other Government	2,500,000.00	0.00	0.00
41-38-3800-3870	Contributions Private Sources	426,196.28	320,000.00	320,000.00
41-38-3800-3890	Use Of Prior Year Fund Balance	0.00	3,340,979.00	1,868,294.00
3800	**Contributions & Transfers**	**2,926,196.28**	**3,660,979.00**	**2,188,294.00**
3810	**Transf From Other Funds**			
41-38-3810-3811	Transfer From Capital Projects	0.00	0.00	0.00
41-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
41-38-3810-3833	Contribution From General Fund	0.00	0.00	0.00
3810	**Transf From Other Funds**	**0.00**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
3830	**Contr From Other Funds**			
41-38-3830-3831	Contribution Gf Highway Tax	0.00	0.00	0.00
3830	**Contr From Other Funds**	**0.00**	**0.00**	**0.00**
38	**Contributions & Transfers**	**2,926,196.28**	**3,660,979.00**	**2,188,294.00**
39	**Special Fund Revenue**			
3610	**Interest Earnings**			
41-39-3610-3911	Interest Earnings Impact Fees	28.03	9,000.00	36,000.00
3610	**Interest Earnings**	**28.03**	**9,000.00**	**36,000.00**
3900	**Special Fund Revenue**			
41-39-3900-3910	Impact Fee Revenue	3,098,695.88	1,808,715.00	2,146,900.00
3900	**Special Fund Revenue**	**3,098,695.88**	**1,808,715.00**	**2,146,900.00**
39	**Special Fund Revenue**	**3,098,723.91**	**1,817,715.00**	**2,182,900.00**
	Revenue	**10,195,213.90**	**7,935,000.00**	**7,235,000.00**
48	**Transfers & Other Uses**			
4810	**Trnsfr To Other Funds**			
41-48-4810-4912	Trnsfr to Other Funds	0.00	0.00	0.00
41-48-4810-4913	Transfer to Debt Srvc Fund 36	0.00	0.00	0.00
4810	**Trnsfr To Other Funds**	**0.00**	**0.00**	**0.00**
4813	**Transfer To General Fund**			
41-48-4813-4910	Transfer To General Fund	0.00	2,000,000.00	0.00
4813	**Transfer To General Fund**	**0.00**	**2,000,000.00**	**0.00**
48	**Transfers & Other Uses**	**0.00**	**2,000,000.00**	**0.00**
71	**Capital Projects Street**			
4400	**Highwayspublic Imprvmt**			
41-71-4400-4421	Street Maintenance	119,711.49	1,000,000.00	1,000,000.00
41-71-4400-4550	Fees & Charges	0.01	0.00	0.00
41-71-4400-4701	Street Projects	3,432,898.29	2,750,000.00	2,600,000.00
41-71-4400-4740	Capital Equipment Purchase	229,700.49	605,000.00	105,000.00
41-71-4400-4940	Impact Fee Expense	1,831,062.86	1,580,000.00	3,530,000.00
4400	**Highwayspublic Imprvmt**	**5,613,373.14**	**5,935,000.00**	**7,235,000.00**
71	**Capital Projects Street**	**5,613,373.14**	**5,935,000.00**	**7,235,000.00**
	Expense	**5,613,373.14**	**7,935,000.00**	**7,235,000.00**
41	**Capital Project Streets**	**4,581,840.76**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
42	**Capital Project Public Safety**			
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
42-36-3610-3610	Interest Earnings	62,037.69	30,000.00	73,000.00
3610	**Interest Earnings**	**62,037.69**	**30,000.00**	**73,000.00**
3680	**OFS-Capital Lease Obligations**			
42-36-3680-3680	Capital Lease Obligations	0.00	0.00	0.00
3680	**OFS-Capital Lease Obligations**	**0.00**	**0.00**	**0.00**
3690	**Sundry Revenue**			
42-36-3690-3690	Miscellaneous Revenue	0.00	0.00	0.00
3690	**Sundry Revenue**	**0.00**	**0.00**	**0.00**
36	**Miscellaneous Revenue**	**62,037.69**	**30,000.00**	**73,000.00**
38	**Contributions & Transfers**			
3800	**Contributions & Transfers**			
42-38-3800-3890	Use Of Prior Year Fund Balance	0.00	722,847.00	-465,753.00
3800	**Contributions & Transfers**	**0.00**	**722,847.00**	**-465,753.00**
3810	**Transf From Other Funds**			
42-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
42-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
3810	**Transf From Other Funds**	**0.00**	**0.00**	**0.00**
38	**Contributions & Transfers**	**0.00**	**722,847.00**	**-465,753.00**
39	**Special Fund Revenue**			
3610	**Interest Earnings**			
42-39-3610-3911	Interest Earnings Impact Fees	86,268.18	40,000.00	124,000.00
3610	**Interest Earnings**	**86,268.18**	**40,000.00**	**124,000.00**
3900	**Special Fund Revenue**			
42-39-3900-3910	Impact Fee Revenue	423,898.92	330,000.00	392,000.00
3900	**Special Fund Revenue**	**423,898.92**	**330,000.00**	**392,000.00**
39	**Special Fund Revenue**	**510,167.10**	**370,000.00**	**516,000.00**
	Revenue	**572,204.79**	**1,122,847.00**	**123,247.00**
48	**Transfers & Other Uses**			
4810	**Trnsfr To Other Funds**			
42-48-4810-4911	Transfer to MBA	73,053.36	72,847.00	73,247.00
42-48-4810-4912	Trnsfr to Other Funds	0.00	0.00	0.00
4810	**Trnsfr To Other Funds**	**73,053.36**	**72,847.00**	**73,247.00**
4813	**Transfer To General Fund**			
42-48-4813-4910	Transfer To General Fund	93,171.57	1,000,000.00	0.00
4813	**Transfer To General Fund**	**93,171.57**	**1,000,000.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
48	**Transfers & Other Uses**	**166,224.93**	**1,072,847.00**	**73,247.00**
72	**Capital Projects Public Safety**			
4200	**Public Safety**			
42-72-4200-4705	Fire Projects	0.00	0.00	0.00
42-72-4200-4706	Police Station	0.00	0.00	0.00
42-72-4200-4740	Capital Equipment Purchase	0.00	0.00	0.00
42-72-4200-4940	Impact Fee Expense	45,613.00	50,000.00	50,000.00
4200	**Public Safety**	**45,613.00**	**50,000.00**	**50,000.00**
72	**Capital Projects Public Safety**	**45,613.00**	**50,000.00**	**50,000.00**
	Expense	**211,837.93**	**1,122,847.00**	**123,247.00**
42	**Capital Project Public Safety**	**360,366.86**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
43	**Capital Project Leisure Srvc**			
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
43-36-3610-3610	Interest Earnings	1,538.53	14,000.00	1,000.00
43-36-3610-3616	WFB Investment Interest	72,835.54	31,000.00	27,000.00
43-36-3610-3617	WFB Impact Fee Interest	239,332.89	210,000.00	249,000.00
43-36-3610-3618	WFB Accrued Interest	1,352.91	0.00	0.00
3610	**Interest Earnings**	**315,059.87**	**255,000.00**	**277,000.00**
3615	**Non-operating Rev**			
43-36-3615-3615	GainLoss On Investment	85,840.35	0.00	0.00
3615	**Non-operating Rev**	**85,840.35**	**0.00**	**0.00**
3680	**OFS-Capital Lease Obligations**			
43-36-3680-3680	Capital Lease Obligations	0.00	0.00	0.00
3680	**OFS-Capital Lease Obligations**	**0.00**	**0.00**	**0.00**
3690	**Sundry Revenue**			
43-36-3690-3690	Miscellaneous Revenue	0.00	0.00	0.00
3690	**Sundry Revenue**	**0.00**	**0.00**	**0.00**
36	**Miscellaneous Revenue**	**400,900.22**	**255,000.00**	**277,000.00**
38	**Contributions & Transfers**			
3800	**Contributions & Transfers**			
43-38-3800-3840	Contribution Other Government	750,000.00	0.00	150,000.00
43-38-3800-3870	Contributions Private Sources	0.00	0.00	0.00
43-38-3800-3890	Use Of Prior Year Fund Balance	0.00	6,587,911.00	8,386,989.00
3800	**Contributions & Transfers**	**750,000.00**	**6,587,911.00**	**8,536,989.00**
3810	**Transf From Other Funds**			
43-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
43-38-3810-3811	Transfer From Capital Projects	0.00	0.00	0.00
43-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
3810	**Transf From Other Funds**	**0.00**	**0.00**	**0.00**
3830	**Contr From Other Funds**			
43-38-3830-3833	Contribution From General Fund	0.00	0.00	0.00
3830	**Contr From Other Funds**	**0.00**	**0.00**	**0.00**
38	**Contributions & Transfers**	**750,000.00**	**6,587,911.00**	**8,536,989.00**
39	**Special Fund Revenue**			
3610	**Interest Earnings**			
43-39-3610-3911	Interest Earnings Impact Fees	46,723.04	30,000.00	30,000.00
3610	**Interest Earnings**	**46,723.04**	**30,000.00**	**30,000.00**
3900	**Special Fund Revenue**			

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
43-39-3900-3910	Impact Fee Revenue	3,589,025.70	3,155,000.00	3,744,000.00
3900	**Special Fund Revenue**	**3,589,025.70**	**3,155,000.00**	**3,744,000.00**
39	**Special Fund Revenue**	**3,635,748.74**	**3,185,000.00**	**3,774,000.00**
	Revenue	**4,786,648.96**	**10,027,911.00**	**12,587,989.00**
48	**Transfers & Other Uses**			
4810	**Trnsfr To Other Funds**			
43-48-4810-4911	Transfer to MBA	1,376,354.98	1,377,911.00	1,379,463.00
43-48-4810-4912	Trnsfr to Other Funds	0.00	1,800,000.00	0.00
43-48-4810-4913	Transfer to Debt Srvc Fund 36	0.00	0.00	0.00
4810	**Trnsfr To Other Funds**	**1,376,354.98**	**3,177,911.00**	**1,379,463.00**
4813	**Transfer To General Fund**			
43-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	**Transfer To General Fund**	**0.00**	**0.00**	**0.00**
48	**Transfers & Other Uses**	**1,376,354.98**	**3,177,911.00**	**1,379,463.00**
73	**Capital Projects Leisure Srvc**			
4500	**Parks,Rec & Public Prprty**			
43-73-4500-4702	Park Projects	70,286.38	0.00	150,000.00
43-73-4500-4703	Trail Projects	79,920.00	0.00	0.00
43-73-4500-4704	Cemetery Projects	0.00	0.00	0.00
43-73-4500-4740	Capital Equipment Purchase	0.00	0.00	0.00
43-73-4500-4940	Impact Fee Expense	1,971,824.30	6,850,000.00	11,058,526.00
4500	**Parks,Rec & Public Prprty**	**2,122,030.68**	**6,850,000.00**	**11,208,526.00**
73	**Capital Projects Leisure Srvc**	**2,122,030.68**	**6,850,000.00**	**11,208,526.00**
	Expense	**3,498,385.66**	**10,027,911.00**	**12,587,989.00**
43	**Capital Project Leisure Srvc**	**1,288,263.30**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
45	**Capital Project General**			
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
45-36-3610-3610	Interest Earnings	11,337.73	7,000.00	1,000.00
45-36-3610-3616	WFB Investment Interest	2,858.86	1,000.00	1,000.00
45-36-3610-3617	WFB Impact Fee Interest	0.00	0.00	0.00
45-36-3610-3618	WFB Accrued Interest	224.73	0.00	0.00
3610	**Interest Earnings**	**14,421.32**	**8,000.00**	**2,000.00**
3615	**Non-operating Rev**			
45-36-3615-3615	GainLoss On Investment	7,177.63	0.00	0.00
3615	**Non-operating Rev**	**7,177.63**	**0.00**	**0.00**
3690	**Sundry Revenue**			
45-36-3690-3690	Miscellaneous Revenue	0.00	5,000,000.00	0.00
3690	**Sundry Revenue**	**0.00**	**5,000,000.00**	**0.00**
36	**Miscellaneous Revenue**	**21,598.95**	**5,008,000.00**	**2,000.00**
38	**Contributions & Transfers**			
3800	**Contributions & Transfers**			
45-38-3800-3870	Contributions Private Sources	0.00	0.00	0.00
45-38-3800-3890	Use Of Prior Year Fund Balance	0.00	-1,808,000.00	-2,000.00
3800	**Contributions & Transfers**	**0.00**	**-1,808,000.00**	**-2,000.00**
3810	**Transf From Other Funds**			
45-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
45-38-3810-3811	Transfer From Capital Projects	0.00	1,800,000.00	0.00
45-38-3810-3813	Transfer From General Fund	1,404,848.00	1,400,000.00	0.00
3810	**Transf From Other Funds**	**1,404,848.00**	**3,200,000.00**	**0.00**
38	**Contributions & Transfers**	**1,404,848.00**	**1,392,000.00**	**-2,000.00**
39	**Special Fund Revenue**			
3610	**Interest Earnings**			
45-39-3610-3911	Interest Earnings Impact Fees	0.00	0.00	0.00
3610	**Interest Earnings**	**0.00**	**0.00**	**0.00**
39	**Special Fund Revenue**	**0.00**	**0.00**	**0.00**
	Revenue	**1,426,446.95**	**6,400,000.00**	**0.00**
48	**Transfers & Other Uses**			
4810	**Trnsfr To Other Funds**			
45-48-4810-4912	Trnsfr to Other Funds	0.00	0.00	0.00
45-48-4810-4913	Transfer to Debt Srvc Fund 36	0.00	0.00	0.00
4810	**Trnsfr To Other Funds**	**0.00**	**0.00**	**0.00**
4813	**Transfer To General Fund**			
45-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	**Transfer To General Fund**	**0.00**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
48	**Transfers & Other Uses**	**0.00**	**0.00**	**0.00**
75	**Capital Projects General**			
4100	**General Government**			
45-75-4100-4707	General Fund Capital Projects	1,436,538.26	6,400,000.00	0.00
4100	**General Government**	**1,436,538.26**	**6,400,000.00**	**0.00**
75	**Capital Projects General**	**1,436,538.26**	**6,400,000.00**	**0.00**
	Expense	**1,436,538.26**	**6,400,000.00**	**0.00**
45	**Capital Project General**	**-10,091.31**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
51	**Water**			
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
51-36-3610-3610	Interest Earnings	53,719.37	8,000.00	192,000.00
51-36-3610-3616	WFB Investment Interest	303,402.07	193,000.00	233,000.00
51-36-3610-3617	WFB Impact Fee Interest	45,841.01	27,000.00	27,000.00
51-36-3610-3618	WFB Accrued Interest	7,122.10	0.00	0.00
3610	**Interest Earnings**	**410,084.55**	**228,000.00**	**452,000.00**
3615	**Non-operating Rev**			
51-36-3615-3615	GainLoss On Investment	253,773.17	0.00	0.00
3615	**Non-operating Rev**	**253,773.17**	**0.00**	**0.00**
3680	**OFS-Capital Lease Obligations**			
51-36-3680-3680	Capital Lease Obligations	0.00	0.00	0.00
3680	**OFS-Capital Lease Obligations**	**0.00**	**0.00**	**0.00**
3710	**Water Operating Rev**			
51-36-3710-3650	Sale Of Materials & Supplies	3,174.13	0.00	0.00
51-36-3710-3690	Miscellaneous Revenue	20,643.39	0.00	0.00
3710	**Water Operating Rev**	**23,817.52**	**0.00**	**0.00**
3715	**Water Non-operating Rev**			
51-36-3715-3640	Sale Of Fixed Assets	0.00	0.00	0.00
3715	**Water Non-operating Rev**	**0.00**	**0.00**	**0.00**
36	**Miscellaneous Revenue**	**687,675.24**	**228,000.00**	**452,000.00**
37	**Enterprise Revenue**			
3710	**Water Operating Rev**			
51-37-3710-3711	Metered Water Sales	5,464,616.88	5,368,494.00	8,577,150.00
51-37-3710-3712	Secondary Water Sales	190,010.65	170,000.00	200,000.00
51-37-3710-3713	Hydrant Meter Usage	363,442.68	210,000.00	250,000.00
51-37-3710-3714	Water Surcharge	364,539.52	382,049.00	381,000.00
51-37-3710-3715	Connection Fee	272,530.00	233,700.00	277,400.00
51-37-3710-3716	Reconnect Fees	5,025.00	3,016.00	3,000.00
51-37-3710-3717	Delinquent Account Penalties	33,386.13	40,764.00	41,000.00
51-37-3710-3718	Metered Base Charges	3,734,510.58	3,788,110.00	4,760,966.00
51-37-3710-3719	Hydrant Base Charges	135,234.11	110,000.00	135,000.00
51-37-3710-3751	Irrigation Dues	17,130.00	17,730.00	17,730.00
3710	**Water Operating Rev**	**10,580,425.55**	**10,323,863.00**	**14,643,246.00**
37	**Enterprise Revenue**	**10,580,425.55**	**10,323,863.00**	**14,643,246.00**
38	**Contributions & Transfers**			
3715	**Water Non-operating Rev**			
51-38-3715-3813	Transfer From General Fund	0.00	0.00	0.00
51-38-3715-3814	TRANSFER FROM IRRIGATION FUND	0.00	0.00	0.00
51-38-3715-3871	Contributionssub Improvements	6,755,372.84	0.00	0.00
51-38-3715-3873	Grants from Private Sources	0.00	0.00	0.00
51-38-3715-3890	Use Of Prior Year Fund	0.00	2,855,423.00	3,148,579.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
	Balance			
3715	**Water Non-operating Rev**	**6,755,372.84**	**2,855,423.00**	**3,148,579.00**
3800	**Contributions & Transfers**			
51-38-3800-3830	Contr from Other Funds	0.00	0.00	0.00
51-38-3800-3840	Contribution Other Government	0.00	0.00	0.00
3800	**Contributions & Transfers**	**0.00**	**0.00**	**0.00**
38	**Contributions & Transfers**	**6,755,372.84**	**2,855,423.00**	**3,148,579.00**
39	**Special Fund Revenue**			
3610	**Interest Earnings**			
51-39-3610-3911	Interest Earnings Impact Fees	32,393.10	49,000.00	90,000.00
3610	**Interest Earnings**	**32,393.10**	**49,000.00**	**90,000.00**
3715	**Water Non-operating Rev**			
51-39-3715-3910	Impact Fee Revenue	2,287,103.52	2,829,000.00	3,321,500.00
3715	**Water Non-operating Rev**	**2,287,103.52**	**2,829,000.00**	**3,321,500.00**
39	**Special Fund Revenue**	**2,319,496.62**	**2,878,000.00**	**3,411,500.00**
	Revenue	**20,342,970.25**	**16,285,286.00**	**21,655,325.00**
50	**Water Treatment**			
5110	**Water Operating Exp**			
51-50-5110-4110	SalariesRegular	176,058.65	213,022.00	230,313.00
51-50-5110-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
51-50-5110-4130	Employee Benefits	55,671.19	116,068.00	137,408.00
51-50-5110-4140	Overtime	7,807.12	5,000.00	7,500.00
51-50-5110-4150	Uniforms	723.94	1,475.00	1,750.00
51-50-5110-4210	Dues And Memberships	744.00	1,000.00	1,000.00
51-50-5110-4211	Software Subscriptions	2,104.41	970.00	2,350.00
51-50-5110-4230	Training & Travel	2,187.15	3,740.00	5,080.00
51-50-5110-4240	Office Equip, Supplies & Maint	0.00	350.00	350.00
51-50-5110-4250	Supplies & Materials	70,980.34	104,200.00	112,200.00
51-50-5110-4251	Fuel	8,331.15	8,500.00	11,000.00
51-50-5110-4254	Fleet Charges	0.00	10,800.00	11,300.00
51-50-5110-4260	Small Tools & Minor Equipment	3,618.59	1,000.00	2,000.00
51-50-5110-4270	Building & Grounds	2,592.42	9,900.00	17,900.00
51-50-5110-4280	Utilities	626,086.92	780,000.00	833,700.00
51-50-5110-4290	Telephone	2,845.58	3,425.00	4,800.00
51-50-5110-4310	Professional & Technical	6,978.86	37,000.00	74,000.00
51-50-5110-4430	Water Purchase Sandhollow	2,613,577.80	2,890,668.00	3,271,526.00
51-50-5110-4432	Water PurchaseQuail LakeRaw	462,524.15	477,360.00	662,484.00
51-50-5110-4550	Fees & Charges	495.00	0.00	0.00
51-50-5110-4610	Miscellaneous	0.00	0.00	0.00
51-50-5110-4790	Other Projects	25,159.39	115,000.00	153,000.00
51-50-5110-4810	Principal On Bonds	0.00	16,500.00	0.00
5110	**Water Operating Exp**	**4,068,486.66**	**4,795,978.00**	**5,539,661.00**
5150	**Water Non-oper Exp**			
51-50-5150-4740	Capital Equipment Purchase	0.00	0.00	0.00
51-50-5150-4795	Capital Projects	0.00	0.00	0.00
51-50-5150-4800	Depreciation	52,549.51	70,000.00	70,000.00
51-50-5150-4820	Interest On Bonds	117,601.99	53,175.00	52,513.00
51-50-5150-4850	Lease Purchase	357.68	3,300.00	3,300.00
5150	**Water Non-oper Exp**	**170,509.18**	**126,475.00**	**125,813.00**
50	**Water Treatment**	**4,238,995.84**	**4,922,453.00**	**5,665,474.00**
51	**Water Distribution**			
5110	**Water Operating Exp**			
51-51-5110-4110	SalariesRegular	1,353,763.09	1,480,800.00	1,514,781.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
51-51-5110-4120	SalariesPart TimeTemporary	4,521.93	0.00	25,776.00
51-51-5110-4130	Employee Benefits	780,613.95	810,064.00	848,146.00
51-51-5110-4140	Overtime	33,088.51	31,266.00	37,656.00
51-51-5110-4150	Uniforms	8,336.34	10,615.00	10,723.00
51-51-5110-4210	Dues And Memberships	1,000.00	1,600.00	1,600.00
51-51-5110-4211	Software Subscriptions	71,477.43	61,920.00	64,220.00
51-51-5110-4230	Training & Travel	6,755.32	9,410.00	11,090.00
51-51-5110-4240	Office Equip, Supplies & Maint	2,677.18	5,400.00	5,400.00
51-51-5110-4250	Supplies & Materials	163,836.90	176,000.00	212,000.00
51-51-5110-4251	Fuel	39,058.74	44,000.00	44,000.00
51-51-5110-4254	Fleet Charges	31,832.56	43,000.00	50,000.00
51-51-5110-4260	Small Tools & Minor Equipment	10,709.73	15,850.00	14,000.00
51-51-5110-4270	Building & Grounds	8,773.99	3,600.00	7,600.00
51-51-5110-4280	Utilities	23,401.16	31,200.00	35,100.00
51-51-5110-4290	Telephone	12,923.71	13,695.00	14,995.00
51-51-5110-4310	Professional & Technical	25,041.64	42,940.00	49,100.00
51-51-5110-4346	Administrative Costs	582,211.51	656,361.00	715,449.00
51-51-5110-4431	District Surcharge	366,286.95	382,000.00	403,000.00
51-51-5110-4523	Uncollectable Accts	17,748.97	2,080.00	2,080.00
51-51-5110-4550	Fees & Charges	5,755.00	2,080.00	2,080.00
51-51-5110-4610	Miscellaneous	1,198.15	1,400.00	1,400.00
51-51-5110-4790	Other Projects	351,003.85	479,650.00	382,900.00
51-51-5110-4810	Principal On Bonds	0.00	188,500.00	179,000.00
5110	**Water Operating Exp**	**3,902,016.61**	**4,493,431.00**	**4,632,096.00**
5150	**Water Non-oper Exp**			
51-51-5150-4740	Capital Equipment Purchase	0.00	265,000.00	510,000.00
51-51-5150-4795	Capital Projects	32,877.17	475,000.00	1,200,000.00
51-51-5150-4800	Depreciation	1,689,934.93	1,617,400.00	1,617,400.00
51-51-5150-4820	Interest On Bonds	165,900.65	447,409.00	395,419.00
51-51-5150-4830	Cost of Issuance	41,000.00	0.00	0.00
51-51-5150-4910	Transfer To General Fund	0.00	0.00	0.00
51-51-5150-4912	Trnsfr to Other Funds	0.00	0.00	0.00
51-51-5150-4940	Impact Fee Expense	149,511.06	3,100,000.00	6,280,000.00
5150	**Water Non-oper Exp**	**2,079,223.81**	**5,904,809.00**	**10,002,819.00**
51	**Water Distribution**	**5,981,240.42**	**10,398,240.00**	**14,634,915.00**
55	**Irrigation**			
5110	**Water Operating Exp**			
51-55-5110-4110	SalariesRegular	5,585.37	22,528.00	25,239.00
51-55-5110-4130	Employee Benefits	-414.70	10,465.00	18,597.00
51-55-5110-4140	Overtime	284.47	0.00	0.00
51-55-5110-4150	Uniforms	0.00	0.00	0.00
51-55-5110-4230	Training & Travel	0.00	0.00	0.00
51-55-5110-4240	Office Equip, Supplies & Maint	0.00	0.00	0.00
51-55-5110-4250	Supplies & Materials	248.52	22,100.00	22,100.00
51-55-5110-4251	Fuel	0.00	500.00	500.00
51-55-5110-4254	Fleet Charges	0.00	0.00	0.00
51-55-5110-4260	Small Tools & Minor Equipment	0.00	0.00	500.00
51-55-5110-4290	Telephone	0.00	0.00	0.00
51-55-5110-4310	Professional & Technical	267,927.68	0.00	50,000.00
51-55-5110-4346	Administrative Costs	0.00	0.00	0.00
51-55-5110-4523	Uncollectable Accts	0.00	0.00	0.00
51-55-5110-4610	Miscellaneous	0.00	0.00	0.00
51-55-5110-4790	Other Projects	0.00	19,000.00	19,000.00
5110	**Water Operating Exp**	**273,631.34**	**74,593.00**	**135,936.00**
5150	**Water Non-oper Exp**			
51-55-5150-4740	Capital Equipment Purchase	0.00	0.00	0.00
51-55-5150-4795	Capital Projects	4,688.78	800,000.00	1,129,000.00
51-55-5150-4800	Depreciation	136,540.21	90,000.00	90,000.00
51-55-5150-4910	Transfer To General Fund	0.00	0.00	0.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
5150	**Water Non-oper Exp**	**141,228.99**	**890,000.00**	**1,219,000.00**
55	**Irrigation**	**414,860.33**	**964,593.00**	**1,354,936.00**
	Expense	**10,635,096.59**	**16,285,286.00**	**21,655,325.00**
51	**Water**	**9,707,873.66**	**0.00**	**0.00**

General Ledger
Budget Worksheet
Proposed

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Period 01 - 15
Fiscal Year 2026

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
52	**Sewer**			
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
52-36-3610-3610	Interest Earnings	14,697.01	6,600.00	19,908.00
52-36-3610-3616	WFB Investment Interest	164,241.39	148,000.00	122,000.00
52-36-3610-3617	WFB Impact Fee Interest	39,343.60	25,000.00	35,000.00
52-36-3610-3618	WFB Accrued Interest	8,536.51	0.00	0.00
3610	**Interest Earnings**	**226,818.51**	**179,600.00**	**176,908.00**
3615	**Non-operating Rev**			
52-36-3615-3615	GainLoss On Investment	293,370.96	0.00	0.00
3615	**Non-operating Rev**	**293,370.96**	**0.00**	**0.00**
3620	**Rents**			
52-36-3620-3624	Rental Income	0.00	0.00	0.00
3620	**Rents**	**0.00**	**0.00**	**0.00**
3680	**OFS-Capital Lease Obligations**			
52-36-3680-3680	Capital Lease Obligations	0.00	0.00	0.00
3680	**OFS-Capital Lease Obligations**	**0.00**	**0.00**	**0.00**
3720	**Sewer Operating Rev**			
52-36-3720-3650	Sale Of Materials & Supplies	0.00	0.00	0.00
52-36-3720-3690	Miscellaneous Revenue	0.00	0.00	0.00
3720	**Sewer Operating Rev**	**0.00**	**0.00**	**0.00**
3725	**Sewer Non-operating Rev**			
52-36-3725-3640	Sale Of Fixed Assets	37,539.63	0.00	0.00
3725	**Sewer Non-operating Rev**	**37,539.63**	**0.00**	**0.00**
36	**Miscellaneous Revenue**	**557,729.10**	**179,600.00**	**176,908.00**
37	**Enterprise Revenue**			
3720	**Sewer Operating Rev**			
52-37-3720-3717	Delinquent Account Penalties	16,207.94	12,131.00	12,131.00
52-37-3720-3721	Sewer Charges	2,299,016.91	2,349,424.00	2,444,854.00
52-37-3720-3722	Inspection Fee	128,750.00	92,250.00	109,500.00
3720	**Sewer Operating Rev**	**2,443,974.85**	**2,453,805.00**	**2,566,485.00**
37	**Enterprise Revenue**	**2,443,974.85**	**2,453,805.00**	**2,566,485.00**
38	**Contributions & Transfers**			
3725	**Sewer Non-operating Rev**			
52-38-3725-3813	Transfer from General Fund	0.00	0.00	0.00
52-38-3725-3871	ContributionsSub Improvements	2,546,663.30	0.00	0.00
52-38-3725-3873	Grants from Private Sources	0.00	0.00	0.00
52-38-3725-3890	Use Of Prior Year Fund Balance	0.00	4,904,868.00	4,433,098.00
3725	**Sewer Non-operating Rev**	**2,546,663.30**	**4,904,868.00**	**4,433,098.00**
3800	**Contributions & Transfers**			
52-38-3800-3830	Contr of Other Funds	0.00	0.00	0.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
52-38-3800-3840	Contribution Other Government	0.00	0.00	0.00
3800	**Contributions & Transfers**	**0.00**	**0.00**	**0.00**
38	**Contributions & Transfers**	**2,546,663.30**	**4,904,868.00**	**4,433,098.00**
39	**Special Fund Revenue**			
3610	**Interest Earnings**			
52-39-3610-3911	Interest Earnings Impact Fees	33.85	5,000.00	3,900.00
3610	**Interest Earnings**	**33.85**	**5,000.00**	**3,900.00**
3725	**Sewer Non-operating Rev**			
52-39-3725-3910	Impact Fee Revenue	863,000.31	602,700.00	715,400.00
3725	**Sewer Non-operating Rev**	**863,000.31**	**602,700.00**	**715,400.00**
39	**Special Fund Revenue**	**863,034.16**	**607,700.00**	**719,300.00**
	Revenue	**6,411,401.41**	**8,145,973.00**	**7,895,791.00**
52	**Sewer**			
5210	**Sewer Operating Exp**			
52-52-5210-4110	SalariesRegular	762,197.51	931,488.00	978,954.00
52-52-5210-4120	SalariesPart TimeTemporary	15,337.76	0.00	22,308.00
52-52-5210-4130	Employee Benefits	426,664.31	528,909.00	572,090.00
52-52-5210-4140	Overtime	3,689.75	12,000.00	13,200.00
52-52-5210-4150	Uniforms	4,182.67	5,000.00	5,050.00
52-52-5210-4210	Dues And Memberships	0.00	700.00	700.00
52-52-5210-4211	Software Subscriptions	20,344.20	16,288.00	16,288.00
52-52-5210-4230	Training & Travel	2,547.88	8,100.00	5,900.00
52-52-5210-4240	Office Equip, Supplies & Maint	677.35	2,800.00	2,800.00
52-52-5210-4250	Supplies & Materials	75,862.79	129,500.00	142,500.00
52-52-5210-4251	Fuel	24,373.75	25,000.00	28,300.00
52-52-5210-4254	Fleet Charges	9,467.76	14,800.00	16,800.00
52-52-5210-4260	Small Tools & Minor Equipment	9,570.30	15,950.00	13,750.00
52-52-5210-4270	Building & Grounds	3,370.41	7,950.00	8,950.00
52-52-5210-4280	Utilities	60,926.53	75,150.00	75,400.00
52-52-5210-4290	Telephone	5,013.94	6,650.00	6,870.00
52-52-5210-4310	Professional & Technical	1,665.04	44,700.00	44,800.00
52-52-5210-4346	Administrative Costs	403,976.38	449,588.00	473,731.00
52-52-5210-4523	Uncollectable Accts	3,394.65	0.00	0.00
52-52-5210-4550	Fees & Charges	200,218.50	0.00	0.00
52-52-5210-4610	Miscellaneous	518.82	1,400.00	1,400.00
52-52-5210-4790	Other Projects	15,350.24	0.00	15,000.00
52-52-5210-4810	Principal On Bonds	0.00	0.00	0.00
5210	**Sewer Operating Exp**	**2,049,350.54**	**2,275,973.00**	**2,444,791.00**
5250	**Sewer Non-oper Exp**			
52-52-5250-4740	Capital Equipment Purchase	0.00	600,000.00	600,000.00
52-52-5250-4795	Capital Projects	0.00	2,660,000.00	175,000.00
52-52-5250-4800	Depreciation	1,000,795.93	960,000.00	960,000.00
52-52-5250-4805	Amortization	0.00	0.00	0.00
52-52-5250-4820	Interest On Bonds	0.00	0.00	0.00
52-52-5250-4830	Cost of Issuance	0.00	0.00	0.00
52-52-5250-4850	Lease Purchase	0.00	0.00	0.00
52-52-5250-4910	Transfer To General Fund	0.00	0.00	0.00
52-52-5250-4912	Trnsfr to Other Funds	0.00	0.00	0.00
52-52-5250-4940	Impact Fee Expense	66,997.00	1,650,000.00	3,716,000.00
5250	**Sewer Non-oper Exp**	**1,067,792.93**	**5,870,000.00**	**5,451,000.00**
52	**Sewer**	**3,117,143.47**	**8,145,973.00**	**7,895,791.00**
	Expense	**3,117,143.47**	**8,145,973.00**	**7,895,791.00**
52	**Sewer**	**3,294,257.94**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
53	**Electric**			
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
53-36-3610-3610	Interest Earnings	23,038.66	22,000.00	47,000.00
53-36-3610-3616	WFB Investment Interest	294,150.12	206,000.00	281,000.00
53-36-3610-3617	WFB Impact Fee Interest	0.00	0.00	0.00
53-36-3610-3618	WFB Accrued Interest	6,480.05	0.00	0.00
3610	**Interest Earnings**	**323,668.83**	**228,000.00**	**328,000.00**
3615	**Non-operating Rev**			
53-36-3615-3615	GainLoss On Investment	232,239.13	0.00	0.00
3615	**Non-operating Rev**	**232,239.13**	**0.00**	**0.00**
3680	**OFS-Capital Lease Obligations**			
53-36-3680-3680	Capital Lease Obligations	0.00	0.00	0.00
3680	**OFS-Capital Lease Obligations**	**0.00**	**0.00**	**0.00**
3730	**Elec. Operating Rev**			
53-36-3730-3650	Sale Of Materials & Supplies	0.00	0.00	0.00
53-36-3730-3690	Miscellaneous Revenue	206,782.51	75,000.00	75,000.00
53-36-3730-3692	Deposit Reconciliation	-1.00	0.00	0.00
3730	**Elec. Operating Rev**	**206,781.51**	**75,000.00**	**75,000.00**
3735	**Elec. Non-operating Rev**			
53-36-3735-3640	Sale Of Fixed Assets	0.00	0.00	0.00
3735	**Elec. Non-operating Rev**	**0.00**	**0.00**	**0.00**
36	**Miscellaneous Revenue**	**762,689.47**	**303,000.00**	**403,000.00**
37	**Enterprise Revenue**			
3730	**Elec. Operating Rev**			
53-37-3730-3716	Reconnect Fee	21,150.00	25,000.00	25,000.00
53-37-3730-3717	Delinquent Account Penalties	84,966.32	75,000.00	75,000.00
53-37-3730-3735	Connection Fees	224,740.00	185,000.00	175,000.00
53-37-3730-3736	Vendor Discount	-24,900.92	15,000.00	15,000.00
53-37-3730-3737	Pole Attatchment Fees	-924.00	5,000.00	7,500.00
53-37-3730-3738	Temp power-construction	7,150.00	15,000.00	15,000.00
53-37-3730-3739	Street Lighting	11,845.38	12,500.00	12,500.00
3730	**Elec. Operating Rev**	**324,026.78**	**332,500.00**	**325,000.00**
3731	**Electric Sales Taxable**			
53-37-3731-3731	Taxable Usage Residential	13,609,117.68	14,550,000.00	13,600,000.00
53-37-3731-3732	Taxable Base Residential	2,636,972.32	2,475,000.00	2,725,000.00
53-37-3731-3733	Taxable Green Pwr Residential	763.00	1,200.00	1,000.00
53-37-3731-3741	Taxable Usage Commercial	3,820,224.69	4,050,000.00	3,600,000.00
53-37-3731-3742	Taxable Base Commercial	217,792.00	225,000.00	225,000.00
53-37-3731-3744	Taxable Demand Commercial	1,096,398.25	1,150,000.00	1,170,000.00
53-37-3731-3745	Taxable Usage Industrial	18,726.40	19,000.00	19,000.00
53-37-3731-3746	Taxable Base Industrial	900.00	1,000.00	1,000.00
53-37-3731-3747	Taxable Demand Industrial	17,319.08	13,500.00	13,500.00
53-37-3731-3748	Taxable Usage Commercial	62,433.51	75,000.00	75,000.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
53-37-3731-3749	Taxable Base Commercial	840.00	1,250.00	1,250.00
53-37-3731-3750	Taxable Demand Commercial	31,061.54	32,500.00	32,500.00
3731	**Electric Sales Taxable**	**21,512,548.47**	**22,593,450.00**	**21,463,250.00**
3732	**Electric Sales Non Taxable**			
53-37-3732-3731	Usage Residential	5,454.83	9,000.00	5,500.00
53-37-3732-3732	Base Residential	2,140.00	2,000.00	2,250.00
53-37-3732-3741	Usage Commercial	1,166,227.48	1,250,000.00	1,150,000.00
53-37-3732-3742	Base Commercial	76,207.50	80,000.00	80,000.00
53-37-3732-3744	Demand Commercial	452,309.05	475,000.00	460,000.00
3732	**Electric Sales Non Taxable**	**1,702,338.86**	**1,816,000.00**	**1,697,750.00**
37	**Enterprise Revenue**	**23,538,914.11**	**24,741,950.00**	**23,486,000.00**
38	**Contributions & Transfers**			
3735	**Elec. Non-operating Rev**			
53-38-3735-3871	ContributionsSub Improvements	1,707,480.65	0.00	0.00
53-38-3735-3890	Use Of Prior Year Fund Balance	0.00	828,017.00	4,462,173.00
3735	**Elec. Non-operating Rev**	**1,707,480.65**	**828,017.00**	**4,462,173.00**
3800	**Contributions & Transfers**			
53-38-3800-3840	Contribution Other Government	130,812.80	0.00	0.00
3800	**Contributions & Transfers**	**130,812.80**	**0.00**	**0.00**
3810	**Transf From Other Funds**			
53-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
3810	**Transf From Other Funds**	**0.00**	**0.00**	**0.00**
38	**Contributions & Transfers**	**1,838,293.45**	**828,017.00**	**4,462,173.00**
39	**Special Fund Revenue**			
3610	**Interest Earnings**			
53-39-3610-3911	Interest Earnings Impact Fees	11,074.76	6,400.00	18,000.00
3610	**Interest Earnings**	**11,074.76**	**6,400.00**	**18,000.00**
3735	**Elec. Non-operating Rev**			
53-39-3735-3910	Impact Fee Revenue	980,130.00	825,000.00	800,000.00
3735	**Elec. Non-operating Rev**	**980,130.00**	**825,000.00**	**800,000.00**
39	**Special Fund Revenue**	**991,204.76**	**831,400.00**	**818,000.00**
	Revenue	**27,131,101.79**	**26,704,367.00**	**29,169,173.00**
53	**Electric**			
4700	**Debt Service**			
53-53-4700-4830	Cost of Issuance	0.00	0.00	0.00
4700	**Debt Service**	**0.00**	**0.00**	**0.00**
5310	**Elec. Operating Exp**			
53-53-5310-4001	System Maintenance	214,104.41	225,000.00	230,000.00
53-53-5310-4002	New Construction Expense	33,213.01	50,000.00	55,000.00
53-53-5310-4003	Pool Project	768,992.68	2,250,000.00	1,650,000.00
53-53-5310-4004	CentralSt. George Project	610,177.53	675,000.00	725,000.00
53-53-5310-4005	Resource	3,655.39	30,000.00	37,500.00
53-53-5310-4006	CRSP Power	57,337.36	67,500.00	67,500.00
53-53-5310-4007	PXContract Purchases	7,126,112.02	4,500,000.00	4,300,000.00
53-53-5310-4008	Transmission	1,145,925.08	1,150,000.00	1,775,000.00
53-53-5310-4009	Uamps Expenses	58,253.36	37,500.00	100,000.00
53-53-5310-4010	Horse Butte Wind	153,752.36	250,000.00	250,000.00
53-53-5310-4011	Payson Project-Production	1,807,193.04	3,100,000.00	3,250,000.00
53-53-5310-4012	PV Wind	51,674.72	60,000.00	60,000.00
53-53-5310-4014	Payson Project-Fixed	1,000,281.36	1,150,000.00	1,150,000.00
53-53-5310-4015	All In Pool	0.00	0.00	0.00

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
53-53-5310-4016	Government And Public Affairs	20,095.54	23,000.00	27,500.00
53-53-5310-4017	Connect Fee Expense	88,287.32	125,000.00	125,000.00
53-53-5310-4019	Washington Gen Fixed Costs	290,420.70	315,000.00	315,000.00
53-53-5310-4021	Natural Gas Project	337,890.20	360,000.00	360,000.00
53-53-5310-4022	Rebate Program	16,498.96	20,000.00	20,000.00
53-53-5310-4023	Veyo Waste Heat-Fixed	445,299.00	510,000.00	525,000.00
53-53-5310-4024	Veyo Waste Heat-Production	37,311.57	70,000.00	70,000.00
53-53-5310-4025	Horse Butte Wind Production	0.00	0.00	0.00
53-53-5310-4026	Red Mesa	101,650.16	120,000.00	120,000.00
53-53-5310-4027	Steel Solar	-52,275.19	655,000.00	675,000.00
53-53-5310-4028	Enchant	168,069.36	310,000.00	275,000.00
53-53-5310-4029	IPP	0.00	0.00	0.00
53-53-5310-4110	SalariesRegular	1,536,790.47	1,862,506.00	1,984,790.00
53-53-5310-4120	SalariesPart TimeTemporary	7,867.68	21,940.00	41,906.00
53-53-5310-4130	Employee Benefits	693,929.72	892,811.00	1,021,564.00
53-53-5310-4140	Overtime	50,213.45	150,000.00	150,000.00
53-53-5310-4150	Uniforms	11,830.95	17,000.00	19,300.00
53-53-5310-4210	Dues And Memberships	253.00	750.00	750.00
53-53-5310-4211	Software Subscriptions	57,559.04	60,000.00	74,000.00
53-53-5310-4230	Training & Travel	31,079.86	49,200.00	56,400.00
53-53-5310-4240	Office Equip, Supplies & Maint	8,189.66	30,000.00	30,000.00
53-53-5310-4250	Supplies & Materials	30,370.53	37,500.00	52,500.00
53-53-5310-4251	Fuel	24,057.22	35,000.00	35,000.00
53-53-5310-4254	Fleet Charges	18,055.85	20,000.00	26,000.00
53-53-5310-4260	Small Tools & Minor Equipment	50,091.66	51,200.00	51,500.00
53-53-5310-4270	Building & Grounds	8,958.24	13,500.00	13,500.00
53-53-5310-4280	Utilities	115,368.17	150,000.00	160,000.00
53-53-5310-4290	Telephone	12,906.86	13,000.00	13,000.00
53-53-5310-4310	Professional & Technical	143,650.96	427,450.00	301,000.00
53-53-5310-4346	Administrative Costs	493,965.93	563,615.00	624,164.00
53-53-5310-4483	Safety-Equip & Training	19,174.82	14,500.00	14,500.00
53-53-5310-4523	Uncollectable Accts	35,668.73	0.00	0.00
53-53-5310-4550	Fees & Charges	2,500.00	3,120.00	3,120.00
53-53-5310-4610	Miscellaneous	5,206.92	5,000.00	7,500.00
53-53-5310-4790	Other Projects	7,922.56	10,500.00	12,500.00
53-53-5310-4810	Principal On Bonds	0.00	561,000.00	575,000.00
53-53-5310-4850	Lease Purchase	0.00	0.00	0.00
5310	**Elec. Operating Exp**	**17,849,532.22**	**21,042,592.00**	**21,430,494.00**
5350	**Elec. Non-oper Exp**			
53-53-5350-4740	Capital Equipment Purchase	0.00	313,500.00	233,500.00
53-53-5350-4790	Other Projects	0.00	0.00	0.00
53-53-5350-4795	Capital Projects	1,857.50	3,850,000.00	6,020,425.00
53-53-5350-4800	Depreciation	1,254,032.85	1,331,000.00	1,331,000.00
53-53-5350-4820	Interest On Bonds	89,974.67	63,275.00	49,754.00
53-53-5350-4850	Lease Purchase	11,088.82	104,000.00	104,000.00
53-53-5350-4910	Transfer To General Fund	0.00	0.00	0.00
53-53-5350-4912	Trnsfr to Other Funds	0.00	0.00	0.00
53-53-5350-4940	Impact Fee Expense	0.00	0.00	0.00
5350	**Elec. Non-oper Exp**	**1,356,953.84**	**5,661,775.00**	**7,738,679.00**
53	**Electric**	**19,206,486.06**	**26,704,367.00**	**29,169,173.00**
	Expense	**19,206,486.06**	**26,704,367.00**	**29,169,173.00**
53	**Electric**	**7,924,615.73**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
57	**Storm Drain**			
36	**Miscellaneous Revenue**			
3610	**Interest Earnings**			
57-36-3610-3610	Interest Earnings	36,560.21	20,000.00	121,120.00
57-36-3610-3616	WFB Investment Interest	16,444.39	2,000.00	18,000.00
57-36-3610-3617	WFB Impact Fee Interest	53,577.46	35,000.00	52,000.00
57-36-3610-3618	WFB Accrued Interest	3,900.69	0.00	0.00
3610	**Interest Earnings**	**110,482.75**	**57,000.00**	**191,120.00**
3615	**Non-operating Rev**			
57-36-3615-3615	GainLoss On Investment	138,584.40	0.00	0.00
3615	**Non-operating Rev**	**138,584.40**	**0.00**	**0.00**
3680	**OFS-Capital Lease Obligations**			
57-36-3680-3680	Capital Lease Obligations	0.00	0.00	0.00
3680	**OFS-Capital Lease Obligations**	**0.00**	**0.00**	**0.00**
3770	**Storm Operating Rev**			
57-36-3770-3690	Miscellaneous Revenue	661.00	0.00	0.00
3770	**Storm Operating Rev**	**661.00**	**0.00**	**0.00**
3775	**Storm Non-operating Rev**			
57-36-3775-3640	Sale Of Fixed Assets	0.00	0.00	0.00
3775	**Storm Non-operating Rev**	**0.00**	**0.00**	**0.00**
36	**Miscellaneous Revenue**	**249,728.15**	**57,000.00**	**191,120.00**
37	**Enterprise Revenue**			
3770	**Storm Operating Rev**			
57-37-3770-3717	Delinquent Account Penalties	3,606.91	3,435.00	3,550.00
57-37-3770-3771	Storm Drain User Fee	1,408,484.20	1,401,113.00	1,469,713.00
57-37-3770-3772	Grading Permits	78,406.85	62,636.00	53,435.00
3770	**Storm Operating Rev**	**1,490,497.96**	**1,467,184.00**	**1,526,698.00**
37	**Enterprise Revenue**	**1,490,497.96**	**1,467,184.00**	**1,526,698.00**
38	**Contributions & Transfers**			
3775	**Storm Non-operating Rev**			
57-38-3775-3833	Contribution From General Fund	0.00	0.00	0.00
57-38-3775-3870	Contributions Private Sources	0.00	0.00	0.00
57-38-3775-3871	ContributionsSub Improvements	2,262,715.60	0.00	0.00
57-38-3775-3873	Grants from Private Sources	0.00	0.00	0.00
57-38-3775-3890	Use Of Prior Year Fund Balance	0.00	3,498,526.00	5,886,178.00
3775	**Storm Non-operating Rev**	**2,262,715.60**	**3,498,526.00**	**5,886,178.00**
3800	**Contributions & Transfers**			
57-38-3800-3840	Contribution Other Government	1,282,142.30	5,241,527.00	5,241,527.00
3800	**Contributions & Transfers**	**1,282,142.30**	**5,241,527.00**	**5,241,527.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
3810	**Transf From Other Funds**			
57-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
3810	**Transf From Other Funds**	**0.00**	**0.00**	**0.00**
38	**Contributions & Transfers**	**3,544,857.90**	**8,740,053.00**	**11,127,705.00**
39	**Special Fund Revenue**			
3610	**Interest Earnings**			
57-39-3610-3911	Interest Earnings Impact Fees	669.43	4,500.00	1,400.00
3610	**Interest Earnings**	**669.43**	**4,500.00**	**1,400.00**
3775	**Storm Non-operating Rev**			
57-39-3775-3910	Impact Fee Revenue	139,906.33	81,848.00	123,700.00
3775	**Storm Non-operating Rev**	**139,906.33**	**81,848.00**	**123,700.00**
39	**Special Fund Revenue**	**140,575.76**	**86,348.00**	**125,100.00**
	Revenue	**5,425,659.77**	**10,350,585.00**	**12,970,623.00**
57	**Storm Drain**			
5710	**Storm Operating Exp**			
57-57-5710-4110	SalariesRegular	478,316.33	514,226.00	539,198.00
57-57-5710-4120	SalariesPart TimeTemporary	753.52	0.00	64,681.00
57-57-5710-4130	Employee Benefits	265,644.43	294,987.00	311,876.00
57-57-5710-4140	Overtime	2,152.02	4,000.00	4,000.00
57-57-5710-4150	Uniforms	2,981.87	2,850.00	2,600.00
57-57-5710-4210	Dues And Memberships	0.00	0.00	0.00
57-57-5710-4211	Software Subscriptions	16,705.36	13,450.00	13,250.00
57-57-5710-4230	Training & Travel	1,927.88	10,375.00	10,375.00
57-57-5710-4240	Office Equip, Supplies & Maint	712.22	2,700.00	2,700.00
57-57-5710-4250	Supplies & Materials	32,021.04	66,500.00	66,500.00
57-57-5710-4251	Fuel	17,701.38	25,000.00	25,000.00
57-57-5710-4254	Fleet Charges	6,218.14	30,000.00	20,000.00
57-57-5710-4260	Small Tools & Minor Equipment	1,192.70	4,000.00	3,000.00
57-57-5710-4270	Building & Grounds	2,635.20	2,385.00	5,635.00
57-57-5710-4280	Utilities	3,215.01	4,400.00	9,750.00
57-57-5710-4290	Telephone	5,237.23	5,770.00	4,430.00
57-57-5710-4310	Professional & Technical	34,494.59	55,500.00	55,500.00
57-57-5710-4340	Other Contractual Services	266,271.00	285,000.00	305,000.00
57-57-5710-4346	Administrative Costs	397,302.14	440,141.00	476,452.00
57-57-5710-4523	Uncollectable Accts	979.39	0.00	0.00
57-57-5710-4610	Miscellaneous	480.20	900.00	900.00
57-57-5710-4810	Principal On Bonds	0.00	0.00	0.00
5710	**Storm Operating Exp**	**1,536,941.65**	**1,762,184.00**	**1,920,847.00**
5750	**Storm Non-oper Exp**			
57-57-5750-4740	Capital Equipment Purchase	0.00	0.00	450,000.00
57-57-5750-4795	Capital Projects	0.00	6,466,401.00	5,736,401.00
57-57-5750-4800	Depreciation	549,210.41	561,000.00	561,000.00
57-57-5750-4820	Interest On Bonds	0.00	0.00	0.00
57-57-5750-4910	Transfer To General Fund	0.00	0.00	0.00
57-57-5750-4912	Trnsfr to Other Funds	0.00	0.00	0.00
57-57-5750-4940	Impact Fee Expense	0.00	1,561,000.00	4,302,375.00
5750	**Storm Non-oper Exp**	**549,210.41**	**8,588,401.00**	**11,049,776.00**
57	**Storm Drain**	**2,086,152.06**	**10,350,585.00**	**12,970,623.00**
	Expense	**2,086,152.06**	**10,350,585.00**	**12,970,623.00**
57	**Storm Drain**	**3,339,507.71**	**0.00**	**0.00**

General Ledger
Budget Worksheet
Proposed

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Period 01 - 15
Fiscal Year 2026

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
99	**Public Works**			
99	**Public Works**			
9999	**Public Works**			
99-99-9999-4150	Uniforms	0.00	0.00	0.00
99-99-9999-4210	Dues And Memberships	0.00	0.00	0.00
99-99-9999-4211	Software Subscriptions	0.00	0.00	0.00
99-99-9999-4230	Training & Travel	0.00	0.00	0.00
99-99-9999-4240	Office Equip, Supplies & Maint	0.00	0.00	0.00
99-99-9999-4250	Supplies & Materials	0.00	0.00	0.00
99-99-9999-4260	Small Tools & Minor Equipment	0.00	0.00	0.00
99-99-9999-4270	Building & Grounds	0.00	0.00	0.00
99-99-9999-4280	Utilities	0.00	0.00	0.00
99-99-9999-4290	Telephone	0.00	0.00	0.00
99-99-9999-4310	Professional & Technical	0.00	0.00	0.00
99-99-9999-4610	Miscellaneous	0.00	0.00	0.00
9999	**Public Works**	**0.00**	**0.00**	**0.00**
99	**Public Works**	**0.00**	**0.00**	**0.00**
	Expense	**0.00**	**0.00**	**0.00**
99	**Public Works**	**0.00**	**0.00**	**0.00**

Account Number	Description	Prior Year Actual	Current Budget	FY2026 Budget
Revenue Total		**116,785,253.38**	**137,387,627.00**	**139,309,389.00**
Expense Total		**82,382,133.20**	**137,387,627.00**	**139,309,389.00**
Grand Total		**34,403,120.18**	**0.00**	**0.00**