

Report Criteria:

Includes all accounts

Includes budget notes with year ending periods: All

Acct No	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	09/26 12 months Actual	2026-27 Future Year Budget	ADJUSTMENTS FOR 2026-2027
GENERAL FUND						
10-20101	PREPAID EXPENSE	0	0	-316	0	
TAXES						
10-31-200	REVENUE - PROPERTY TAX	250,474	256,305	272,581	273,237	
10-31-210	ROAD TAX	19,002	29,023	36,328	30,000	
10-31-220	COUNTY SALES TAX	0	0	0	0	
10-31-230	FRANCHISES	43,528	50,744	63,798	60,000	
10-31-250	PROPERTY TAX - PENALTY & INT	379	637	781	500	
10-31-255	ISTARS	135	0	0	0	
10-31-260	WATER TOWER LEASES	56,913	57,983	54,389	58,000	
10-31-261	CITY PROPERTY LEASES	3,500	3,500	3,500	3,500	
10-31-500	LID#3 - PRINCIPAL	0	-4,782	0	421	
10-31-520	LID#3 - INTEREST	-11,917	830	0	0	
Total TAXES:		362,014	394,239	431,377	425,658	
LICENSES & PERMITS						
10-32-250	NON CONFORMING ANIMAL USE	25	0	0	0	
10-32-266	EXCAVATION FEE REVENUE	800	8,200	-1,200	1,000	
10-32-270	BUSINESS LICENSES	820	3,565	2,950	2,500	
10-32-280	DOG/KENNEL LICENSE	730	1,315	1,133	1,500	
Total LICENSES & PERMITS:		2,375	13,080	2,883	5,000	
INTERGOVERNMENTAL REVENUE						
10-33-290	HIGHWAY USERS OLD	70,860	82,929	68,336	91,425	
10-33-291	HIGHWAY USERS NEW - HB 312	20,737	24,785	26,584	27,346	
10-33-292	SALES TAX HB 362	15,926	17,020	22,904	22,622	
10-33-293	GENERAL FUND HB 354	106,446	49,783	6,692	6,589	
10-33-300	STATE LIQUOR FUND	95,592	95,269	94,601	91,377	
10-33-310	STATE REVENUE SHARING	204,239	216,879	234,051	231,628	
Total INTERGOVERNMENTAL REVENUE:		513,801	486,665	453,168	470,987	
CHARGES FOR SERVICES						
10-34-360	TEAM FEES	0	55	62	500	
10-34-370	PARK FEES	805	900	1,180	1,000	
10-34-371	RINK 99 RESTROOMS	0	0	1,000	2,500	
10-34-380	VENDOR BOOTHS	2,145	2,390	1,670	2,500	
Total CHARGES FOR SERVICES:		2,950	3,345	3,912	6,500	
OTHER REVENUE						
10-35-380	INTEREST REVENUE	95,632	77,573	81,251	70,000	
10-35-386	GRANTS	0	578	171,078	567,674	
10-35-389	BLOCK GRANT REV	0	46,129	292,021	0	

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10-35-395	MAINT & OPS FUNDS TRANSFER	151,000	155,500	0	238,000	
10-35-400	EVENT DONATIONS	4,600	1,655	6,400	5,200	
10-35-402	OTHER	-13,174	792	162	800	
Total OTHER REVENUE:		238,058	282,227	550,912	881,674	
BUILDING DEPARTMENT REV						
10-36-100	BUILDING PERMITS	128,582	224,974	105,641	200,000	
10-36-200	HVAC PERMITS	14,127	12,297	15,059	15,000	
Total BUILDING DEPARTMENT REV:		142,709	237,270	120,700	215,000	
P&Z DEPARTMENT REVENUE						
10-37-100	PLATS	0	670	3,303	1,000	
10-37-300	SPECIAL USE PERMIT	1,200	325	200	1,500	
10-37-325	Subdivision Fees	0	0	69	5,000	
10-37-400	OTHER	275	-16,937	2,225	2,000	
Total P&Z DEPARTMENT REVENUE:		1,475	-15,942	5,797	9,500	
P&Z DEPARTMENT REVENUE						
10-38-100	DOG FINES	685	575	100	600	
10-38-200	DOG TAGS	0	0	0	0	
10-38-400	PARKING FEES	20	790	275	775	
10-38-500	NUISANCE FEES	0	0	0	100	
Total P&Z DEPARTMENT REVENUE:		705	1,365	375	1,475	
ADMINISTRATIVE						
10-41-110	SALARIES & WAGES - MAYOR 25%	3,600	3,600	3,600	3,600	
10-41-111	SALARIES & WAGES - COUNCIL 60%	12,676	11,520	11,520	11,520	
10-41-112	SALARIES & WAGES - CLERK	23,270	30,677	26,176	40,000	
10-41-113	WAGES -CLERK'S ASSISTANT	352	27	127	23,000	
10-41-114	OFFICE ASSISTANT	0	0	1,130	0	
10-41-115	FICA	3,163	3,503	3,616	6,000	
10-41-125	POWER	4,266	4,207	4,237	4,500	
10-41-130	RETIREMENT	1,299	2,430	4,745	10,000	
10-41-140	TELEPHONE & INTERNET SERVICE	5,330	5,734	5,251	5,750	
10-41-142	TRAVEL & HOTEL	5,846	14,579	9,732	15,000	
10-41-145	MILEAGE REIMB.	525	1,132	548	2,000	
10-41-150	PUBLICATIONS	3,078	2,623	1,737	1,000	
10-41-155	AUDIT	11,000	12,985	22,298	22,500	
10-41-160	HEAT	3,256	2,912	2,181	4,000	
10-41-175	AIC	3,380	4,371	5,883	6,000	
10-41-190	INSURANCE - EMPLOYEE	1,740	2,328	2,333	4,000	
10-41-195	INSURANCE - FIRE & LIABILITY	25,750	32,308	36,587	32,500	
10-41-320	SUPPLIES	4,990	15,461	14,136	20,000	
10-41-400	JANITORIAL	2,661	2,952	2,886	3,000	

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10-41-635	CROSSWALK SECURITY	2,406	2,154	2,457	2,200	
10-41-650	COMPUTERS/SOFTWARE/ELECTRONI	19,745	22,345	32,173	25,000	
10-41-651	HISTORIC PRESERVATION ACCOUNT	5,080	5,000	5,000	5,000	
10-41-652	TENNIS COURTS	114,005	3,000	3,075	3,121	
10-41-653	NEW CITY HALL	0	0	0	60,000	
Total ADMINISTRATIVE:		257,418	185,850	201,428	309,691	

STREETS

10-42-110	SALARIES & WAGES	27,454	23,697	14,316	35,000	
10-42-115	FICA	2,087	1,807	1,094	3,000	
10-42-125	POWER	2,566	3,086	1,787	3,000	
10-42-126	FLASHING LIGHTS	1,135	1,345	1,747	1,400	
10-42-130	RETIREMENT	2,399	2,164	1,318	5,000	
10-42-190	INSURANCE - EMPLOYEE	911	788	279	800	
10-42-210	FUEL	15,520	10,440	12,776	7,035	
10-42-215	TRAINING - ROADS	440	0	1,495	1,500	
10-42-225	GRANT	0	0	0	567,679	
10-42-230	MAINTENANCE	61,243	61,952	60,125	60,000	
10-42-650	STREET PROJECTS	60,000	74,042	84,273	110,000	
10-42-655	CAPITAL IMPROVEMENT	10,103	125,000	0	19,456	
Total STREETS:		183,859	304,322	179,210	813,870	

PARKS

10-43-110	SALARIES & WAGES	30,498	31,843	48,481	55,000	
10-43-115	FICA	2,324	3,568	3,701	4,300	
10-43-125	POWER	1,993	2,830	2,542	3,000	
10-43-130	RETIREMENT	2,065	3,561	4,463	7,000	
10-43-190	INSURANCE - EMPLOYEE	687	939	977	1,200	
10-43-230	MAINTENANCE	28,940	23,056	30,284	35,000	
10-43-250	CAPITAL IMPROVEMENTS	45,000	30,000	0	38,426	
10-43-650	TREE & BEAUTIFICATION	1,159	2,790	1,304	3,000	
10-43-651	Arborist	0	0	0	1,000	
Total PARKS:		112,667	98,587	91,752	147,926	

CITY EVENTS

10-44-270	SUGAR DAYS	5,233	1,365	6,835	1,000	
10-44-271	EASTER EGG HUNT	1,240	619	1,464	1,200	
10-44-272	OTHER EVENTS	100	900	4,361	900	
10-44-273	4TH OF JULY FLOAT	500	324	0	500	
10-44-274	ARBOR DAY	20	264	295	300	
10-44-275	CHRISTMAS TREE LIGHTING	857	4,903	5,337	5,000	
10-44-276	CHRISTMAS DINNER	691	1,393	1,890	1,500	
10-44-277	TREATS IN THE STREET	3,298	2,091	4,302	1,000	
Total CITY EVENTS:		11,938	11,860	24,485	11,400	

CODE ENFORCEMENT EXPENSES

Acct No	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	09/26 12 months Actual	2026-27 Future Year Budget	ADJUSTMENTS FOR 2026-2027
10-45-100	CODE ENFORCEMENT OFFICER	9,452	9,313	8,626	10,000	
10-45-115	FICA	1,004	1,053	1,039	1,000	
10-45-130	RETIREMENT	0	14	68	2,000	
Budget notes: ~2019 Effective 7-1-2019 EE portion 7.16% ER portion 11.94%						
10-45-200	MILEAGE	951	1,117	1,026	1,000	
10-45-201	SUPPLIES	64	532	38	500	
10-45-202	TRAINING	0	500	0	100	
10-45-300	POUND	141	282	1,757	0	
10-45-500	ANIMAL CONTROL	3,691	4,454	4,950	4,500	
10-45-655	DO NOT USE	0	0	0	0	
Total CODE ENFORCEMENT EXPENSES:		15,302	17,265	17,504	19,100	
BUILDING DEPARTMENT EXPENSES						
10-46-100	SALARIES & WAGES	55,807	53,811	52,224	55,000	
10-46-115	FICA	4,341	3,974	3,894	4,500	
10-46-130	RETIREMENT	6,581	6,099	6,246	7,000	
10-46-190	INSURANCE - EMPLOYEE	541	567	578	575	
10-46-300	TRAINING	0	0	0	1,000	
10-46-500	SOFTWARE	0	1,000	0	6,500	
10-46-600	OTHER	315	0	165	1,200	
Total BUILDING DEPARTMENT EXPENSES:		67,584	65,451	63,107	75,775	
P&Z DEPARTMENT EXPENSES						
10-47-100	P&Z ADMIN CONTRACT	33,060	34,176	34,589	39,000	
10-47-115	FICA	139	127	582	6,000	
10-47-116	PERMIT TECH	0	0	5,357	42,000	
10-47-130	RETIREMENT	208	197	917	9,500	
Budget notes: ~2019 Effective 7-1-2019 EE portion 7.16% ER portion 11.94%						
10-47-190	INSURANCE - EMPLOYEE	17	89	308	100	
10-47-200	P&Z PER DIEM	6,025	6,183	4,994	7,500	
10-47-300	PROJECT PLANNING	6,780	12,700	2,160	2,500	
10-47-301	URBAN RENEWAL	0	0	26,430	10,000	
10-47-302	UR ADMINMISTRATOR	0	1,250	15,720	15,000	
10-47-303	PLAN STUDY	0	0	10,071	5,000	
10-47-304	LEGAL SERVICES	0	0	0	1,000	
10-47-350	GIS MAPPING	1,200	3,600	3,708	4,000	
10-47-400	DESIGN REVIEW PER DIEM	-100	375	0	0	
10-47-405	PERMIT TECH	0	0	0	0	
10-47-425	TRAINING AND TRAVEL	0	0	0	1,000	
10-47-450	PUBLIC HEARINGS	0	0	983	1,500	
10-47-475	LEGAL DESCRIPTIONS	0	0	0	500	
10-47-480	PRINTING	0	0	48	2,500	

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10-47-500	OTHER	459	0	69	100	
Total P&Z DEPARTMENT EXPENSES:		47,787	58,697	105,936	147,200	
EQUIPMENT & REPAIRS						
10-48-110	SALARIES & WAGES	93,423	94,063	121,010	104,000	
10-48-115	FICA	7,096	7,145	9,200	8,000	
10-48-130	RETIREMENT	10,141	10,916	13,769	13,000	
10-48-190	INSURANCE - EMPLOYEE	2,924	2,904	2,992	3,000	
10-48-230	SUPPLIES & MAINTENANCE	24,962	31,200	35,376	40,000	
10-48-305	CAPITAL IMPROV. - MISC	14,444	408,129	16,010	65,000	
10-48-330	EQUIPMENT LEASE INTEREST	4,085	9,294	10,958	13,500	
10-48-331	DEPRECIATION EXPENSE	0	0	17,572	0	
Total EQUIPMENT & REPAIRS:		157,075	563,650	226,887	246,500	
EQUIPMENT & REPAIRS						
10-49-290	CONTINGENCY	60,000	42,000	0	30,000	
10-49-295	GRANT EXPENSES	2,000	32,569	83,058	30,482	
10-49-389	RCIF BLOCK GRANT	0	0	0	0	
Total EQUIPMENT & REPAIRS:		62,000	74,569	83,058	60,482	
PROFESSIONAL FEES						
10-60-134	MISC LEGAL FUND	80,000	40,000	0	40,000	
10-60-135	ATTORNEY	32,400	36,000	36,000	37,300	
10-60-136	LEGAL SERVICES	5,194	5,665	1,486	6,000	
10-60-137	ENGINEERING	17,050	27,295	29,540	37,300	
10-60-138	ENGINEERING SERVICES	21,010	7,140	225	20,000	
10-60-139	GRANT WRITER	0	0	0	0	
Total PROFESSIONAL FEES:		155,654	116,100	67,251	140,600	
SECURITY						
10-70-400	PROCEEDS FROM DEBT	0	-205,000	0	0	
10-70-500	SHERIFF'S OFFICE	26,250	26,250	26,250	26,250	
10-70-501	SHERIFF'S OFFICE EQUIPMENT	5,000	4,986	5,000	5,000	
10-70-503	CITY - SHARED EQUIPMENT	5,000	5,000	3,138	5,000	
10-70-504	CITY SECURITY & EMERGENCY	7,000	7,000	8,633	7,000	
Total SECURITY:		43,250	-161,764	43,021	43,250	
CONTINGENCY FUND Revenue Total:		1,264,087	1,402,250	1,569,123	2,015,794	
CONTINGENCY FUND Expenditure Total:		1,114,534	1,334,588	1,103,639	2,015,794	
Total CONTINGENCY FUND:		149,553	67,662	465,800	0	

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UTILITY FUND						
WATER REVENUES						
50-30-100	WATER REVENUE	554,634	643,912	551,531	667,000	
50-30-105	CAPACITY REV	134,123	145,847	88,660	150,000	
50-30-130	NEW CUSTOMER CONNECTION	6,804	9,920	7,208	12,000	
50-30-135	INSPECTION REV	15,075	13,050	7,425	14,000	
50-30-145	METER REVENUE	30,300	31,444	24,520	33,000	
50-30-395	MISCELLANEOUS REVENUE	3,676	2,623	2,439	3,000	
Total WATER REVENUES:		744,612	846,796	681,783	879,000	
SEWER REVENUE						
50-34-210	SEWER REVENUE	813,400	862,798	674,878	894,000	
50-34-220	CAPACITY	112,292	112,202	69,955	120,000	
50-34-240	INSPECTION REV	14,400	13,276	7,425	15,000	
Total SEWER REVENUE:		940,092	988,276	752,258	1,029,000	
LOCAL IMPROV DISTRICTS REV						
50-35-389	BLOCK GRANT REV	0	29,289	10,660	0	
50-35-390	WATER STUDY	0	0	4,500	0	
50-35-391	SEWER STUDY	0	0	7,500	0	
Total LOCAL IMPROV DISTRICTS REV:		0	29,289	22,660	0	
GARBAGE REVENUES						
50-36-410	GARBAGE COLLECTION REVENUE	214,695	239,513	228,632	324,000	
Total GARBAGE REVENUES:		214,695	239,513	228,632	324,000	
MISCELLANEOUS REVENUE						
50-38-630	INTEREST	220,059	218,346	234,656	166,000	
50-38-640	DELINQUENT UTILITY PENALTY	6,731	9,246	7,281	10,000	
Total MISCELLANEOUS REVENUE:		226,790	227,592	241,938	176,000	
WATER						
50-40-110	SALARIES & WAGES	17,429	14,618	19,537	18,000	
50-40-115	FICA	1,323	1,109	1,484	2,000	
50-40-125	POWER	53,909	66,544	55,112	68,000	
50-40-130	RETIREMENT	1,736	1,587	2,155	2,500	
50-40-190	INSURANCE - EMPLOYEE	500	441	579	550	
50-40-230	SUPPLIES & MAINTENANCE	20,702	19,496	20,311	25,000	
50-40-320	METER SUPPLIES REIMBURSEABLE	71,543	14,442	56,713	50,000	
50-40-350	TESTING	5,611	9,523	9,939	10,000	
50-40-510	WATER CAPITAL IMPROVEMENTS	5,434	0	0	30,000	
50-40-540	WATER GRANT EXPENSES	0	0	9,000	10,500	

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50-40-650	MISCELLANEOUS	5,902	8,480	9,719	9,000	
Total WATER:		184,090	136,241	184,550	225,550	

ADMINISTRATIVE

50-41-110	SALARIES & WAGES - MAYOR 75%	10,800	10,800	11,211	10,800	
50-41-111	SALARIES & WAGES - COUNCIL 40%	10,570	10,489	7,680	7,680	
50-41-112	SALARIES & WAGES -TREASURER	33,957	32,848	34,307	40,000	
50-41-113	WAGES - TREASURER'S ASSISTANT	44,615	51,535	40,840	37,000	
50-41-114	OFFICE ASSISTANT	2,108	978	22,116	16,000	
50-41-115	FICA	7,412	7,850	8,801	9,000	
50-41-130	RETIREMENT	3,813	8,949	13,663	12,000	
50-41-190	INSURANCE - EMPLOYEE	3,807	4,025	3,937	6,300	
50-41-320	UTIL BILL ENVELOPES & BANK FEE	4,229	4,982	5,470	5,200	
50-41-400	LICENSING AND TRAINING	130	0	480	500	
50-41-650	TRAIN, MILEAGE, SOFTWARE MISC	3,714	12,201	24,131	20,000	
Total ADMINISTRATIVE:		125,156	144,655	172,635	164,480	

SEWER

50-45-110	SALARIES & WAGES	5,740	5,636	6,778	7,500	
50-45-115	FICA	436	428	515	600	
50-45-125	POWER	7,012	11,380	10,025	12,000	
50-45-130	RETIREMENT	628	648	793	750	
50-45-190	INSURANCE - EMPLOYEE	239	228	221	300	
50-45-230	MAINTENANCE	29,785	39,513	33,349	45,000	
50-45-231	SEWER USER FEE MTN FUND	51	0	0	30,000	
50-45-410	TREATMENT- REXBURG BILL	319,316	330,378	322,773	381,000	
50-45-450	LID - NORSUN	17,138	0	0	0	
50-45-509	SEWER CAPITAL REPLCMT RESERVE	13,052	22,829	658,085	950,006	
50-45-540	SEWER GRANT EXPENSES	0	0	15,000	17,500	
Total SEWER:		393,397	411,039	1,047,538	1,444,656	

GARBAGE

50-46-400	ANNUAL TRNSFER STATION TAX	885	875	875	900	
50-46-430	COUNTY GARBAGE LANDFILL	86,056	120,525	153,897	167,000	
50-46-450	GARBAGE COLLECTION FEE	96,368	108,583	115,155	130,000	
Total GARBAGE:		183,310	229,982	269,927	297,900	

WATER & SEWER BOND

50-47-510	2021 BOND FUND	210,000	194,226	210,000	210,000	
50-47-530	2021 BOND RESERVE	20,712	36,486	20,712	20,712	
Total WATER & SEWER BOND:		230,712	230,712	230,712	230,712	

MISCELLANEOUS

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50-49-230	ANNUAL MAINT & OPERATION TRNFR	151,000	155,500	195,000	238,000	
50-49-520	BAD ACCOUNT WRITE OFFS	0	0	0	250	
Total MISCELLANEOUS:		151,000	155,500	195,000	238,250	
UTILITY FUND Revenue Total:		2,126,189	2,331,466	1,927,270	2,408,000	
UTILITY FUND Expenditure Total:		1,267,665	1,308,129	2,100,362	2,601,548	
Total UTILITY FUND:		858,524	1,023,337	-173,092	-193,548	

Report Criteria:

Includes all accounts

Includes budget notes with year ending periods: All