City of
Evans, Colorado

2026 Budget
Line Item Detail
Supplementary Info

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11. General Fund		
11-00-0000-6101. Gen Prop Tax	(938,762)	(953,206)
11-00-0000-6103. Spec Owner Tax	(35,000)	(35,000)
11-00-0000-6121. Sales & Use Tax	(11,559,993)	(11,887,305)
11-00-0000-6122. Use Tax - Bldg Per	(779,984)	(817,660)
11-00-0000-6131. Cig Tax	(15,000)	(20,000)
11-00-0000-6132. Occ Tax	(19,000)	(18,000)
11-00-0000-6133. Accomodation Tax	(40,000)	(45,000)
11-00-0000-6134. O/G State Sev	(755,000)	(481,443)
11-00-0000-6135. O/G Fed Mineral	(180,000)	(128,073)
11-00-0000-6202. Alc Bev Lic	(5,000)	(7,500)
11-00-0000-6204. Bus License	(46,000)	(50,000)
11-00-0000-6205. Bldg Per / Plan Chk	(585,068)	(559,858)
11-00-0000-6206. Elec Per / Plan Chk	(15,594)	(7,682)
11-00-0000-6207. Excavation Permits	(6,000)	(25,000)
11-00-0000-6208. Animal Lic	(1,700)	(2,500)
11-00-0000-6209. Home Occupation Fee	0	(250)
11-00-0000-6211. Gas Fran	(300,000)	(300,000)
11-00-0000-6212. Tele Fran	(20,000)	(20,000)
11-00-0000-6213. Elec Fran	(355,000)	(415,000)
11-00-0000-6214. Cable Fran	(115,000)	(110,000)
11-00-0000-6215. Elec Fran - PV	(16,000)	(20,000)
11-00-0000-6216. Allo Fran	(23,000)	(15,000)
11-00-0000-6313. Grant PS	(410,000)	(410,000)
11-00-0000-6320. PD Asset Forfeiture- DOJ	(70,000)	(25,000)
11-00-0000-6351. Greeley / Evans IGA	(1,487,000)	(1,531,610)
11-00-0000-6403. Zoning & Subdivision Fees	(15,000)	(15,000)
11-00-0000-6404. Cemetery lots	(19,000)	(11,000)
11-00-0000-6405. Cemetery - Opening/Closing	(18,000)	(22,000)
11-00-0000-6407. Senior Fees	(45,000)	(45,000)
11-00-0000-6408. Recreation Fees	(170,300)	(120,000)
11-00-0000-6409. Facility Fees	(50,000)	(50,000)

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-00-0000-6415. Fees Mobile Food Vendors	0	(200)
11-00-0000-6416. Fees SO Reg	0	(4,500)
11-00-0000-6417. RLCC Rental Fees	(40,000)	(24,000)
11-00-0000-6418. Park Rental Fees	(4,500)	(4,500)
11-00-0000-6420. Riverside Park Facility Fees	(15,500)	(15,000)
11-00-0000-6421. Riverside Park Vending	(12,000)	(15,000)
11-00-0000-6422. Sponsorship	(25,000)	(25,000)
11-00-0000-6423. Admissions	(15,000)	(25,000)
11-00-0000-6502. Fines Police	(424,026)	(300,000)
11-00-0000-6504. Court Surcharge	(46,627)	(30,000)
11-00-0000-6505. Court Security	(31,255)	(20,000)
11-00-0000-6506. Police Fees	(15,000)	(15,000)
11-00-0000-6507. Court Costs	(17,572)	(12,000)
11-00-0000-6511. Abatement Assessment	(113,000)	(100,000)
11-00-0000-6561. Delinquent Fees	0	(500)
11-00-0000-6601. Interest earnings	(475,000)	(475,000)
11-00-0000-6603. Revenue Share	0	(5,000)
11-00-0000-6752. Dev Reimbursements	(40,000)	(40,000)
11-00-0000-6901. Misc Rev	(6,000)	(10,000)
11-00-0000-6911. Oil & Gas Royalites	(100,000)	(100,000)
11-00-0000-6921. Misc Inc GG	(50,000)	(50,000)
11-11-1100-8110. Regular	32,400	32,400
11-11-1100-8140. Benefits	2,576	2,576
11-11-1100-8213. Food	3,000	3,000
11-11-1100-8220. Office Supplies	500	500
11-11-1100-8250. Operations	500	500
11-11-1100-8311. Print & Publish	500	500
11-11-1100-8360. Training	2,100	2,100
11-11-1101-8380. Contributions	21,000	0
11-11-1102-8213. Food	2,500	2,500
11-11-1102-8250. Operations	2,500	2,500
11-11-1102-8311. Print & Publish	1,000	51,000

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-11-1102-8320. Pro Services	43,000	43,000
11-11-1102-8327. Adv & PR	1,000	1,000
11-12-1200-8110. Regular	349,874	369,142
11-12-1200-8140. Benefits	82,557	87,886
11-12-1200-8212. Clothing	300	300
11-12-1200-8213. Food	2,500	2,500
11-12-1200-8220. Office Supplies	700	700
11-12-1200-8311. Print & Publish	1,500	1,500
11-12-1200-8320. Pro Services	5,000	5,000
11-12-1200-8325. IT Services	3,000	3,000
11-12-1200-8327. Adv & PR	5,000	0
11-12-1200-8350. Memberships	12,000	12,000
11-12-1200-8360. Training	8,000	8,000
11-12-1202-8701. Total Other Uses Budget	20,000	0
11-12-1203-8701. Total Other Uses Budget	10,000	0
11-12-1260-8110. Regular Earnings	80,397	0
11-12-1260-8140. Benefits	29,510	0
11-12-1260-8210. Gen Supplies	2,000	1,000
11-12-1260-8212. Clothing	200	200
11-12-1260-8220. Office Supplies	500	500
11-12-1260-8311. Print and Publish	15,000	10,000
11-12-1260-8320. Pro Services	23,564	10,000
11-12-1260-8327. Adv & PR	2,000	2,000
11-12-1260-8350. Memberships	500	500
11-12-1260-8360. Training	2,500	2,500
11-13-1300-8110. Regular	517,572	421,805
11-13-1300-8140. Benefits	141,002	138,998
11-13-1300-8212. Clothing	600	0
11-13-1300-8213. Food	5,500	2,750
11-13-1300-8250. Operations	10,000	5,000
11-13-1300-8260. IT Supplies	1,000	1,000
11-13-1300-8311. Print & Publish	500	0

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-13-1300-8312. Postage	100	0
11-13-1300-8320. Pro Services	55,000	66,500
11-13-1300-8321. Legal Services	20,000	17,000
11-13-1300-8327. Adv & PR	2,000	2,000
11-13-1300-8350. Memberships	10,000	12,000
11-13-1300-8360. Training	6,000	4,020
11-13-1301-8213. Food	1,000	750
11-13-1301-8250. Operations	1,000	500
11-13-1301-8320. Pro Services	15,000	15,000
11-13-1302-8213. Food	500	500
11-13-1302-8360. Training - City Wide	2,500	2,500
11-13-1303-8212. Clothing	200	0
11-13-1303-8213. Food	450	338
11-13-1303-8250. Operations	1,000	1,000
11-13-1303-8282. PPE	3,500	0
11-13-1303-8320. Pro Services	12,000	0
11-13-1303-8325. IT Services	0	2,000
11-13-1303-8326. Insurance	725,000	812,000
11-13-1303-8350. Memberships	500	500
11-13-1303-8360. Training	2,000	2,000
11-13-1304-8212. Clothing	200	0
11-13-1304-8213. Food	300	0
11-13-1304-8360. Training	2,000	2,000
11-14-1400-8110. Regular	192,823	197,139
11-14-1400-8140. Benefits	70,737	67,637
11-14-1400-8210. Gen Supplies	300	500
11-14-1400-8220. Office Supplies	500	500
11-14-1400-8311. Print & Publish	450	500
11-14-1400-8312. Postage	300	300
11-14-1400-8320. Pro Services	18,000	29,617
11-14-1400-8327. Adv & PR	1,500	1,500
11-14-1400-8350. Memberships	1,500	1,500

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-14-1400-8360. Training	7,000	7,000
11-14-1401-8311. Print & Publish	100	100
11-14-1401-8312. Postage	240	240
11-14-1401-8320. Pro Services	40,000	40,000
11-15-1500-8110. Regular	170,228	122,820
11-15-1500-8140. Benefits	83,286	52,901
11-15-1500-8212. Clothing	400	500
11-15-1500-8220. Office Supplies	5,000	3,348
11-15-1500-8312. Postage	15,640	15,640
11-15-1500-8320. Pro Services	7,500	7,400
11-15-1500-8350. Memberships	500	500
11-15-1500-8360. Training	4,000	4,000
11-16-1600-8110. Regular	515,650	662,448
11-16-1600-8140. Benefits	141,230	212,983
11-16-1600-8212. Clothing	600	700
11-16-1600-8220. Office Supplies	1,000	2,500
11-16-1600-8260. IT Supplies	1,500	0
11-16-1600-8311. Print & Publish	750	750
11-16-1600-8320. Pro Services	47,500	55,000
11-16-1600-8322. Financial Services	64,500	57,405
11-16-1600-8350. Memberships	3,000	3,000
11-16-1600-8360. Training	8,000	6,000
11-16-1602-8220. Office Supplies	200	200
11-16-1602-8312. Postage	100	100
11-16-1602-8320. Professional Services	10,000	4,600
11-16-1602-8321. Legal Services	500	500
11-16-1640-8341. Utilities	595,781	648,505
11-17-1700-8110. Regular	487,095	587,511
11-17-1700-8140. Benefits	121,689	135,966
11-17-1700-8213. Food	500	0
11-17-1700-8220. Office Supplies	1,000	0
11-17-1700-8260. IT Supplies	44,500	0

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-17-1700-8311. Print & Publish	45,000	45,000
11-17-1700-8320. Pro Services	0	20,000
11-17-1700-8325. IT Services	308,744	283,645
11-17-1700-8341. Utilities	152,060	167,060
11-17-1700-8360. Training	14,000	17,000
11-17-1780-8260. IT Supplies	0	59,000
11-17-1780-8620. IT Equip	25,000	0
11-19-1900-8110. Regular	172,337	215,000
11-19-1900-8140. Benefits	51,693	57,533
11-19-1900-8210. Gen Supplies	50	100
11-19-1900-8213. Food	0	300
11-19-1900-8320. Pro Services	3,804	0
11-19-1900-8321. Legal Services	120,000	55,154
11-19-1900-8350. Memberships	1,000	1,000
11-19-1900-8360. Training	100	1,200
11-21-2100-8110. Regular	177,660	189,571
11-21-2100-8140. Benefits	62,358	29,545
11-21-2100-8210. Gen Supplies	19,000	10,000
11-21-2100-8220. Office Supplies	1,000	500
11-21-2100-8350. Memberships	1,000	1,600
11-21-2100-8360. Training	4,000	6,000
11-21-2101-8110. Regular	172,337	113,785
11-21-2101-8140. Benefits	43,306	44,178
11-21-2101-8213. Food	1,000	500
11-21-2101-8220. Office Supplies	200	200
11-21-2101-8311. Print & Publish	4,000	1,000
11-21-2101-8350. Memberships	600	600
11-21-2101-8360. Training	2,000	4,000
11-21-2102-8110. Regular	216,365	281,329
11-21-2102-8140. Benefits	83,128	85,322
11-21-2102-8212. Clothing	0	523
11-21-2102-8220. Office Supplies	200	200

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-21-2102-8311. Print & Publish	100	500
11-21-2102-8320. Pro Services	50,000	16,000
11-21-2102-8350. Memberships	100	2,000
11-21-2102-8360. Training	4,000	6,000
11-21-2102-8630. Building Inspector veh	60,000	0
11-21-2104-8110. Regular	210,915	218,809
11-21-2104-8140. Benefits	63,667	66,955
11-21-2104-8210. General Supplies	14,000	9,800
11-21-2104-8212. Clothing	0	1,200
11-21-2104-8220. Office Supplies	0	1,000
11-21-2104-8230. Veh Supplies (Trailer)	0	2,000
11-21-2104-8311. Print & Publish	6,000	3,000
11-21-2104-8320. Professional Services	35,000	45,000
11-21-2104-8350. Memberships	200	200
11-21-2104-8360. Training	4,000	4,000
11-22-2200-8110. Regular	219,036	238,950
11-22-2200-8140. Benefits	73,367	54,558
11-22-2200-8212. Clothing	200	190
11-22-2200-8213. Food	1,500	1,425
11-22-2200-8220. Office Supplies	500	475
11-22-2200-8250. Operations	500	475
11-22-2200-8311. Print & Publish	3,000	2,850
11-22-2200-8312. Postage	250	238
11-22-2200-8320. Pro Services	20,000	19,000
11-22-2200-8327. Adv & PR	10,000	9,500
11-22-2200-8350. Memberships	30,000	28,500
11-22-2200-8360. Training	7,000	6,650
11-22-2202-8320. Pro Services	15,000	14,250
11-31-3100-8110. Regular	4,441,388	4,705,608
11-31-3100-8130. Over time	211,500	231,581
11-31-3100-8140. Benefits	1,385,151	1,502,200
11-31-3100-8210. Gen Supplies	21,000	21,000

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

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Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-31-3100-8212. Clothing	50,000	25,000
11-31-3100-8213. Food	2,500	1,500
11-31-3100-8220. Office Supplies	2,500	1,500
11-31-3100-8260. IT Supplies	10,094	3,257
11-31-3100-8311. Print & Publish	3,500	2,500
11-31-3100-8320. Pro Services	563,869	601,087
11-31-3100-8325. IT Services	11,765	13,253
11-31-3100-8327. Adv & PR	15,000	13,000
11-31-3100-8332. Maint Equip	2,000	0
11-31-3100-8333. Maint Other	154,860	179,465
11-31-3100-8350. Memberships	3,120	2,120
11-31-3100-8360. Training	0	15,516
11-31-3107-8320. Pro Services	410,000	410,000
11-31-3109-8250. Operations	70,000	25,000
11-32-3200-8110. Regular	138,659	150,245
11-32-3200-8140. Benefits	32,455	33,215
11-32-3200-8212. Clothing	200	0
11-32-3200-8220. Office Supplies	1,000	1,000
11-32-3200-8311. Print & Publish	750	750
11-32-3200-8320. Pro Services	110,420	72,500
11-32-3200-8350. Memberships	250	0
11-32-3200-8360. Training	2,000	2,000
11-41-4100-8110. Regular	475,006	189,571
11-41-4100-8140. Benefits	71,506	50,938
11-41-4100-8212. Clothing	3,000	3,000
11-41-4100-8213. Food	1,500	1,500
11-41-4100-8220. Office Supplies	1,500	1,500
11-41-4100-8311. Print & Publish	500	500
11-41-4100-8320. Pro Services	6,000	6,000
11-41-4100-8350. Memberships	13,000	10,000
11-41-4100-8360. Training	4,000	6,000
11-41-4101-8110. Regular	349,561	626,225

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

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Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-41-4101-8130. Over time	18,000	18,000
11-41-4101-8140. Benefits	95,782	229,706
11-41-4101-8210. Gen Supplies	170,000	180,000
11-41-4101-8212. Clothing	0	2,400
11-41-4101-8213. Food	0	1,500
11-41-4101-8214. Janitor	2,000	5,000
11-41-4101-8220. Office Supplies	0	7,000
11-41-4101-8240. Building Supplies	0	7,500
11-41-4101-8282. PPE	0	5,000
11-41-4101-8290. Misc Supplies	0	5,000
11-41-4101-8311. Print & Publish	55,000	20,000
11-41-4101-8320. Pro Services	280,000	167,772
11-41-4101-8331. Maint Bldg	5,000	5,000
11-41-4101-8350. Memberships	0	1,500
11-41-4101-8360. Training	6,000	6,000
11-41-4102-8320. Pro Services	258,070	258,070
11-41-4180-8601. Equip & FA	60,000	0
11-41-4400-8210. General Supplies	0	65,000
11-41-4400-8282. PPE	1,000	1,000
11-42-4200-8110. Regular	362,988	657,440
11-42-4200-8140. Benefits	93,884	200,029
11-42-4200-8212. Clothing	750	750
11-42-4200-8213. Food	500	0
11-42-4200-8220. Office Supplies	1,000	1,000
11-42-4200-8240. Building Supplies	500	500
11-42-4200-8250. Operations	2,500	2,500
11-42-4200-8260. IT Supplies	5,500	5,500
11-42-4200-8311. Print & Publish	500	500
11-42-4200-8320. Pro Services	100,000	100,044
11-42-4200-8325. IT Services	7,500	7,500
11-42-4200-8350. Memberships	2,000	1,400
11-42-4200-8360. Training	6,000	4,200

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

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Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-43-4300-8110. Regular	139,266	142,411
11-43-4300-8140. Benefits	41,282	43,221
11-43-4300-8210. Gen Supplies	8,000	3,110
11-43-4300-8212. Clothing	1,000	1,000
11-43-4300-8216. Fuel	125,000	125,000
11-43-4300-8220. Office Supplies	300	300
11-43-4300-8230. Veh Supplies	90,000	90,000
11-43-4300-8240. Building Supplies	5,000	0
11-43-4300-8320. Pro Services	80,000	125,000
11-43-4300-8332. Maint Equip	7,500	6,450
11-43-4300-8360. Training	2,000	2,000
11-51-5000-8110. Regular	559,779	243,614
11-51-5000-8130. Overtime	1,200	1,200
11-51-5000-8140. Benefits	134,347	92,292
11-51-5100-8210. Gen Supplies	3,000	5,000
11-51-5100-8212. Clothing	2,500	2,500
11-51-5100-8213. Food	3,000	2,000
11-51-5100-8220. Office Supplies	3,000	1,000
11-51-5100-8320. Pro Services	5,000	5,000
11-51-5100-8322. Financial Services	12,000	12,000
11-51-5100-8327. Adv & PR	1,000	1,000
11-51-5100-8330. Maint. Services	15,000	15,000
11-51-5100-8350. Memberships	2,000	2,000
11-51-5100-8360. Training	7,000	8,000
11-51-5101-8210. Gen Supplies	1,000	1,000
11-51-5101-8212. Clothing	500	500
11-51-5101-8320. Pro Services	2,000	2,000
11-51-5101-8327. Adv & PR	1,000	0
11-51-5102-8210. Gen Supplies	6,500	6,500
11-51-5102-8212. Clothing	16,000	16,000
11-51-5102-8320. Pro Services	20,000	22,000
11-51-5102-8327. Adv & PR	1,000	0

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

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Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-51-5103-8210. Gen Supplies	8,000	8,000
11-51-5103-8212. Clothing	500	500
11-51-5103-8213. Food	2,700	2,700
11-51-5103-8320. Pro Services	14,000	14,000
11-51-5103-8327. Adv & PR	1,000	1,000
11-51-5105-8210. Gen Supplies	1,200	1,700
11-51-5105-8213. Food	6,000	7,000
11-51-5105-8220. Office Supplies	200	0
11-51-5105-8320. Pro Services	300	300
11-51-5105-8322. Financial Services	300	500
11-51-5107-8210. Gen Supplies	2,000	2,500
11-51-5107-8212. Clothing	500	500
11-51-5107-8213. Food	300	300
11-51-5107-8320. Pro Services	5,000	5,000
11-51-5107-8327. Adv & PR	1,000	500
11-51-5200-8110. Regular	591,628	684,388
11-51-5200-8130. Over time	10,795	10,795
11-51-5200-8140. Benefits	242,326	252,946
11-51-5200-8210. Gen Supplies	32,000	30,080
11-51-5200-8211. Chem	53,000	47,170
11-51-5200-8212. Clothing	3,600	6,500
11-51-5200-8213. Food	1,000	1,500
11-51-5200-8214. Janitor	16,000	18,000
11-51-5200-8220. Office Supplies	1,000	1,000
11-51-5200-8320. Pro Services	5,000	70,000
11-51-5200-8332. Maint Equip	15,000	25,000
11-51-5200-8350. Memberships	500	2,000
11-51-5200-8360. Training	4,000	10,000
11-51-5201-8210. Gen Supplies	2,000	5,000
11-51-5201-8320. Pro Services	23,000	20,000
11-51-5202-8110. Regular	78,000	175,000
11-51-5202-8140. Benefits	6,201	0

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-51-5202-8210. Gen Supplies	4,200	15,000
11-51-5202-8290. Forestry - Arbor Day	2,300	2,300
11-51-5202-8320. Pro Services	42,000	30,000
11-51-5202-8332. Maint Equip	7,000	10,000
11-51-5205-8333. Parks - Irrigation Maint.	28,500	37,220
11-51-5206-8333. Parks - Sports Field Maint.	10,000	15,000
11-51-5300-8210. Gen Supplies	3,500	3,000
11-51-5300-8213. Food	1,500	1,000
11-51-5300-8220. Office Supplies	500	0
11-51-5300-8320. Pro Services	45,000	25,000
11-51-5300-8322. Financial Services	1,000	0
11-51-5400-8110. Regular	327,308	349,492
11-51-5400-8140. Benefits	111,559	114,941
11-51-5400-8212. Clothing	1,500	1,750
11-51-5400-8213. Food	500	450
11-51-5400-8214. Janitor	15,000	13,000
11-51-5400-8220. Office Supplies	350	250
11-51-5400-8240. Building Supplies	20,000	10,000
11-51-5400-8320. Pro Services	91,000	50,000
11-51-5400-8322. Financial Services	3,000	3,000
11-51-5400-8331. Maint Bldg	30,000	19,300
11-51-5400-8360. Training	1,500	350
11-51-5480-8601. AMP - ECC Equip & FA	8,829	0
11-51-5500-8214. Janitor	2,500	1,500
11-51-5500-8240. Building Supplies	7,500	2,500
11-51-5500-8320. Pro Services	75,000	49,000
11-51-5500-8322. Financial Services	2,000	2,000
11-51-5500-8331. Maint Bldg	10,000	4,000
11-85-1700-8320. Cybersecurity Audit	19,500	0
11-85-1700-8602. IT Network Improv	36,000	0
11-85-2310-8320. Parks, Open Space & Trails MP	100,000	0
11-85-2315-8320. Strategic Planning	300,000	0

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
11-85-2320-8320. ADA Transition Plan	250,000	0
11-85-3100-8630. PD Vehicles	300,000	0
11-85-4000-8601. PW/Ops Equip & FA	146,000	0
11-85-4210-8602. Street Light Municipalization	1,042,000	0
11-85-4400-8630. Truck - Sign Shop	195,000	0
11-85-5201-8603. Columbarium constr	100,000	0
11-85-5400-8601. Facility Maint. Requests	90,140	0
11-85-6160-8603. Waterline Imprv - 37th ST & 85	310,000	0
11-85-8000-8601. Equip & FA	95,000	0
11-85-8000-8630. Vehicles	115,000	0
11-85-8010-8640. Ops/Streets Heavy Equip	40,000	0
11-85-8015-8603. 31st ST road constr	1,800,000	0
11-85-8026-8603. Entry Sign- 31st & 85	150,000	0
11-85-8301-8603. Police Station Construction	1,000,000	0
11-86-8000-8601. Capital Improvements	0	500,000
11-97-9700-7022. Tsfr from ERA	0	(650,000)
11-97-9700-7027. Tsfr from Ref Col FD	(59,953)	(66,336)
11-97-9700-7037. Tsfr from Rd Tax Fd	0	(124,713)
11-97-9700-7061. Tsfr from Water Fund	(631,011)	(909,339)
11-97-9700-7062. Tsfr from Waste Water Fund	(588,600)	(714,002)
11-97-9700-7063. Tsfr from Storm Drainage Fund	(325,832)	(380,003)
11-98-9800-8703. Other Uses PS	200,000	200,000
Total 11. General Fund	**6,019,639**	**(2,163)**
22. Cemetery Perpetual Care Fund		
22-00-0000-6402. Perpetual Care	(2,700)	(2,700)
22-00-0000-6601. Interest Earnings	(2,812)	(2,121)
22-85-5201-8603. Columbarium constr	50,000	0
Total 22. Cemetery Perpetual Care Fund	**44,488**	**(4,821)**
23. Fire Impact Fund		
23-00-0000-6761. Impact fees	(400,000)	(400,000)

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
23-98-9800-8703. Other Uses PS	400,000	400,000
Total 23. Fire Impact Fund	**0**	**0**
24. Street Impact Fund		
24-00-0000-6601. Interest Income	(10,045)	(55,609)
24-00-0000-6761. Impact fees	(1,560,391)	(860,207)
24-85-8239-8603. 37th St Widening	1,100,000	0
24-86-8239-8603. 37th St Widening	0	2,000,000
Total 24. Street Impact Fund	**(470,436)**	**1,084,184**
25. Parks Impact Fund		
25-00-0000-6601. Interest earnings	(55,464)	(48,246)
25-00-0000-6761. Impact fees	(792,982)	(438,724)
25-85-8223-8603. North Point Park - constr	732,000	0
Total 25. Parks Impact Fund	**(116,446)**	**(486,970)**
26. Conservation Trust Fund		
26-00-0000-6301. Intergov Rev	(303,910)	(268,584)
26-00-0000-6601. Interest earnings	(13,618)	(1,060)
26-85-5200-8601. Park Structure Repairs	100,000	0
26-85-5200-8602. Park Improvements	75,000	0
26-85-8031-8601. Park Furnishings	35,000	0
26-85-8031-8603. Renaissance Park	500,000	0
26-86-5200-8601. Annual Park Structure Repairs	0	75,000
26-86-5200-8602. Annual Park Improvements	0	50,000
26-86-8031-8601. Annual Park Furnishings	0	35,000
Total 26. Conservation Trust Fund	**392,472**	**(109,644)**
27. Refuse Collection Fund		
27-00-0000-6201. Lic & Per	(800)	(800)
27-00-0000-6414. Fees PW	(1,187,979)	(1,210,897)
27-00-0000-6417. Fees- Recycling	0	(79,330)

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
27-00-0000-6601. Interest earnings	(10,284)	(5,692)
27-00-0000-6901. Misc Rev	0	(30,000)
27-40-4100-8311. Print & Publish	6,000	6,000
27-40-4100-8312. Postage	1,280	1,571
27-40-4100-8320. Pro Services	1,204,183	1,212,166
27-40-4100-8322. Financial Services	1,200	1,248
27-99-0000-9011. Tsfr to Gen Fd	59,953	66,336
Total 27. Refuse Collection Fund	**73,553**	**(39,398)**
28. Police Impact Fund		
28-00-0000-6601. Interest Earnings	(14,220)	(15,473)
28-00-0000-6761. Impact Fees	(127,370)	(69,261)
Total 28. Police Impact Fund	**(141,590)**	**(84,734)**
29. School Impact Fund		
29-00-0000-6761. Impact Fees	(400,000)	(400,000)
29-98-9800-8703. Other Uses	400,000	400,000
Total 29. School Impact Fund	**0**	**0**
34. Capital Project Fund- Streets		
34-00-0000-6302. County Road & Bridge	(128,000)	(64,500)
34-00-0000-6303. Highway User Tax	(578,842)	(705,602)
34-00-0000-6304. Motor Veh 1	(64,000)	(72,000)
34-00-0000-6319. Grant Fed	0	(1,543,462)
34-00-0000-6601. Interest earnings	(11,068)	(2,718)
34-40-4100-8330. Maint. Services	350,000	350,000
34-85-8123-8603. Traffic Signal - 42nd & 23rd A	75,000	0
34-85-8239-8603. 37th St Widening	500,000	0
34-85-8243-8603. Pavement Condition Scanning	40,000	0
34-86-8123-8603. Traffic Signal - 23rd Ave & 42	0	525,000
34-86-8239-8603. 37th St Widening	0	1,500,000
Total 34. Capital Project Fund- Streets	**183,090**	**(13,282)**

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
35. Capital Project Fund- Parks		
35-00-0000-6601. Interest Earnings	(587)	(229)
Total 35. Capital Project Fund- Parks	**(587)**	**(229)**
36. Capital Project Fund- Food Tax		
36-00-0000-6124. Sales & Use Tax- Food Tax	(2,430,095)	(2,432,414)
36-00-0000-6601. Interest Earnings	(84,646)	(59,634)
36-00-0000-6791. Bond Proceeds Revenue	(31,000,000)	0
36-85-8301-8603. Police Station Construction	35,000,000	0
36-93-9006-8420. Interest	0	1,697,200
Total 36. Capital Project Fund- Food Tax	**1,485,259**	**(794,848)**
37. Capital Project Fund- Road Tax		
37-00-0000-6124. Sales & Use Tax- Road Tax	(4,127,158)	(4,091,348)
37-00-0000-6601. Interest Earnings	(206,712)	(35,465)
37-40-4100-8110. Regular	71,132	92,442
37-40-4100-8140. Benefits	43,538	49,777
37-85-8239-8603. 37th St Widening PH2	3,930,000	0
37-85-8247-8603. Street Maintenance	5,600,000	0
37-85-8252-8603. 37th St Widening PH 3	1,400,000	0
37-86-8120-8604. 49th St - reconstruct design	0	1,500,000
37-86-8247-8603. Street Maintenance	0	1,700,000
37-86-8252-8603. 37th St Widening PH3	0	2,121,000
Total 37. Capital Project Fund- Road Tax	**6,710,800**	**1,336,406**
61. Waterworks Fund		
61-00-0000-6452. Base Rate	(2,564,760)	(2,718,646)
61-00-0000-6453. Variable Rate	(4,822,430)	(5,015,327)
61-00-0000-6454. Non Potable	(911,981)	(957,580)
61-00-0000-6456. Irrigation Fees	(5,000)	(5,000)
61-00-0000-6457. Meter Sales	(130,062)	(79,420)

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
61-00-0000-6499. Charge for Ser Misc	(2,557)	(1,572)
61-00-0000-6561. Delinquent Fees	(95,000)	(95,000)
61-00-0000-6601. Interest earnings	(117,160)	(138,822)
61-00-0000-6711. Water Dev Fees	(1,229,720)	(675,760)
61-00-0000-6741. Wat PIL	(20,000)	(20,000)
61-61-6101-8110. Regular	612,840	630,699
61-61-6101-8130. Overtime	6,099	0
61-61-6101-8140. Benefits	187,430	296,799
61-61-6101-8213. Food	250	250
61-61-6101-8240. Building Supplies	10,000	10,000
61-61-6102-8320. Pro Services	75,000	75,000
61-61-6102-8321. Legal Services	30,000	30,000
61-61-6102-8328. Utility Ser	5,095,725	5,089,153
61-61-6110-8210. General Supplies	34,650	50,000
61-61-6110-8211. Chemicals	8,000	8,000
61-61-6110-8212. Clothing	500	600
61-61-6110-8320. Pro Services	100,000	150,000
61-61-6111-8210. Ditch General Supplies	21,000	30,000
61-61-6111-8211. Ditch Chemicals	10,000	10,000
61-61-6111-8320. Ditch Professional Services	100,000	120,000
61-61-6111-8332. Ditch Maint Equipment	67,000	67,000
61-61-6112-8390. Misc Services	70,000	70,000
61-61-6120-8320. Pro Services	10,000	17,501
61-61-6120-8322. Financial Services	8,000	8,000
61-61-6120-8350. Memberships	5,000	5,000
61-61-6122-8210. Gen Supplies	70,000	100,000
61-61-6122-8212. Clothing	2,000	3,000
61-61-6122-8215. Meter Replacements	175,000	150,000
61-61-6122-8250. Operations	1,000	1,000
61-61-6122-8320. Pro Services	40,000	50,000
61-61-6122-8334. Maint Streets	50,000	50,000
61-61-6122-8360. Training	6,000	10,000

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
61-61-6126-8311. Print & Publish	10,000	10,000
61-61-6126-8312. Postage	25,000	25,000
61-61-6140-8341. Utilities	30,920	30,920
61-61-6180-8215. New Meters	200,000	242,010
61-61-6180-8601. Equip & FA	103,500	112,000
61-61-6180-8630. Vehicles	85,000	283,000
61-61-6183-8210. Gen Supplies	4,800	4,800
61-61-6183-8220. Office Supplies	500	500
61-61-6183-8311. Print & Publish	20,200	20,200
61-61-6183-8320. Pro Services	72,500	72,500
61-61-6183-8350. Memberships	3,000	3,000
61-61-6183-8360. Training	3,000	3,000
61-61-8904-8603. Construction	0	50,000
61-81-8244-8604. Water Line Replacement Design	219,000	0
61-85-6100-8640. Water - Hvy Equip	340,000	0
61-85-6150-8601. Valve Replacement	6,000	0
61-85-6160-8601. Waterline Replacement	13,000	0
61-85-6165-8601. Backflow Repair/Replace	35,000	0
61-85-6170-8601. Fire Hydrant Replacements	30,000	0
61-85-6175-8601. Headgate Repair/Replace	90,000	0
61-85-8093-8603. NISP Storage Project	1,225,193	0
61-85-8239-8603. 37th St Widening PH 2	180,000	0
61-85-8252-8603. 37th St Widening PH 3	909,000	0
61-85-8901-8601. SCADA Installation	12,000	0
61-86-2308-8320. Water Eff & Drought Mgmt updat	0	100,000
61-86-6150-8601. Valve Replacements	0	173,000
61-86-6160-8601. Hwy 85 WatLine Repl- 37th:39th	0	1,610,500
61-86-6165-8601. Cheyenne Dr. Waterline repl	0	154,000
61-86-6184-8601. Pumphouse Reno - various	0	600,000
61-86-8093-8603. NISP Storage Project	0	1,261,949
61-86-8117-8601. Ridge non-pot upgrade	0	175,000
61-86-8120-8603. 49th St. Ditch Crossing	0	600,000

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
61-86-8901-8601. SCADA Install - various	0	146,000
61-99-9900-9011. Tsfr to General Fund	631,011	909,339
Total 61. Waterworks Fund	**1,145,448**	**3,911,593**
62. Wastewater Fund		
62-00-0000-6462. Sewer Service - Operations	(1,567,353)	(3,525,597)
62-00-0000-6464. Sewer Service - Major Maint	(4,325,000)	(3,100,000)
62-00-0000-6601. Interest earnings	(102,615)	(174,759)
62-00-0000-6721. Wst Wat Dev Fees	(1,418,944)	(771,388)
62-62-6200-8110. Regular	653,340	744,308
62-62-6200-8130. Over time	10,795	8,530
62-62-6200-8140. Benefits	314,071	338,232
62-62-6210-8210. Gen Supplies	10,000	10,000
62-62-6210-8212. Clothing	2,800	5,200
62-62-6210-8213. Food	400	400
62-62-6210-8216. Fuel	10,000	10,000
62-62-6210-8320. Pro Services	17,000	20,000
62-62-6210-8321. Legal Services	50,000	50,000
62-62-6210-8322. Financial Services	10,000	10,000
62-62-6210-8332. Maint Equip	1,000	1,000
62-62-6210-8350. Memberships	4,000	4,000
62-62-6210-8360. Training	5,000	7,500
62-62-6235-8210. Gen Supplies	12,000	12,000
62-62-6235-8211. Chem	125,000	130,000
62-62-6235-8290. Misc Supplies	30,000	50,000
62-62-6235-8320. Pro Services	50,000	50,000
62-62-6235-8332. Maint Equip	35,000	35,000
62-62-6235-8333. Maint Other	30,000	30,000
62-62-6237-8210. Gen Supplies	5,000	11,000
62-62-6237-8211. Chem	5,000	5,000
62-62-6237-8320. Pro Services	0	10,000
62-62-6237-8325. IT Services	5,000	20,000

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
62-62-6240-8311. Print & Publish	4,000	4,000
62-62-6240-8312. Postage	7,500	7,500
62-62-6240-8341. Utilities	241,086	250,000
62-62-6280-8601. Equip & FA	0	100,000
62-82-8005-8603. WW Treatment Plant Expansion	0	4,000,000
62-85-8006-8605. Annual Sewer Line Maint	100,000	0
62-85-8107-8601. Plant Structure Maint/Replace	325,000	0
62-85-8108-8601. Plant Equip Maint/Replace	325,000	0
62-85-8930-8603. Annual Solids & Dewatering	600,000	0
62-86-6303-8630. CCTV van & system replacement	0	450,000
62-86-8006-8603. State Str collection line repl	0	2,000,000
62-86-8006-8605. Annual Sewer Line Maint	0	100,000
62-86-8107-8601. Plant Structure Maint/Replace	0	325,000
62-86-8108-8601. Plant Equip Maint/Replace	0	325,000
62-86-8930-8603. Annual Solids & Dewatering	0	600,000
62-96-9008-8410. Principal	1,901,333	1,901,333
62-96-9008-8420. Interest	517,564	520,173
62-99-9900-9011. Tsfr to Gen Fd	588,600	714,002
Total 62. Wastewater Fund	**(1,418,423)**	**5,287,434**
63. Storm Drainage Fund		
63-00-0000-6472. Storm Drainage	(1,728,325)	(1,851,011)
63-00-0000-6474. Storm Surcharge	(2,130)	(2,500)
63-00-0000-6475. Stormwater Permit Fee	(31,210)	(35,788)
63-00-0000-6601. Interest earnings	0	(21,066)
63-00-0000-6731. Storm Dev Fees	(80,316)	(46,017)
63-63-6300-8110. Regular	93,176	81,614
63-63-6300-8130. Over time	6,342	5,559
63-63-6300-8140. Benefits	23,082	39,164
63-63-6300-8210. Gen Supplies	25,000	30,000
63-63-6300-8212. Clothing	2,000	3,000
63-63-6300-8220. Office Supplies	500	1,000

Budget Worksheet - Year over Year Comparison

Year 2025 Budget and Year 2026 Budget

Note: Amounts Presented in Accounting Format of Debits / Credits

Minus Amounts are Revenue-Gain / Plus Amounts are Expense-Loss

Account Number & Account Title	Year 2025 Annual Budget	Year 2026 Annual Budget
63-63-6300-8240. Building Supplies	10,000	10,000
63-63-6300-8250. Operations	6,500	6,500
63-63-6300-8260. IT Supplies	2,500	2,500
63-63-6300-8282. PPE	0	2,000
63-63-6300-8299. Emergency	2,500	10,000
63-63-6300-8311. Print & Publish	8,100	8,100
63-63-6300-8312. Postage	4,600	4,600
63-63-6300-8320. Pro Services	262,500	300,000
63-63-6300-8334. Maint Streets	15,000	15,000
63-63-6300-8350. Memberships	0	500
63-63-6300-8360. Training	8,000	8,000
63-63-6380-8601. Equip & FA	0	18,000
63-85-6301-8320. East Side Storm Drainage MP	70,000	0
63-85-6302-8605. Storm Line Jetting	100,000	0
63-85-6310-8603. 40th ST Improvements	30,000	0
63-85-8252-8603. 37th St Widening PH 3	120,000	0
63-86-8110-8603. Ridge at PV Drainage Outfall	0	300,000
63-86-8118-8601. Storm line jetting trailer	0	130,000
63-96-9009-8410. Principal	385,682	385,682
63-96-9009-8420. Interest	104,908	101,893
63-99-9900-9011. Tsfr to General Fund	325,832	380,003
Total 63. Storm Drainage Fund	**(235,759)**	**(113,267)**
72. Cemetery Trust Fund		
72-00-0000-6601. Interest Earnings	(6,000)	(6,000)
72-99-9900-9035. Tsfr to CIP CPR	6,000	6,000
Total 72. Cemetery Trust Fund	**0**	**0**
Grand Total	**13,671,508**	**9,970,261**