City of
Evans, Colorado

2027 Budget
Line Item Detail
Supplementary Info

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
11. General Fund		
11-00-0000-6101. Gen Prop Tax	(953,206)	(931,025)
11-00-0000-6103. Spec Owner Tax	(35,000)	(35,000)
11-00-0000-6121. Sales & Use Tax	(11,887,305)	(12,983,300)
11-00-0000-6122. Use Tax - Bldg Per	(817,660)	(578,250)
11-00-0000-6131. Cig Tax	(20,000)	(15,500)
11-00-0000-6132. Occ Tax	(18,000)	(18,000)
11-00-0000-6133. Accomodation Tax	(45,000)	(72,000)
11-00-0000-6134. O/G State Sev	(481,443)	(433,300)
11-00-0000-6135. O/G Fed Mineral	(128,073)	(115,265)
11-00-0000-6202. Alc Bev Lic	(7,500)	(7,875)
11-00-0000-6204. Bus License	(50,000)	(50,000)
11-00-0000-6205. Bldg Per / Plan Chk	(559,858)	(560,000)
11-00-0000-6206. Elec Per / Plan Chk	(7,682)	(13,000)
11-00-0000-6207. Excavation Permits- ROW Purcha	(25,000)	(25,000)
11-00-0000-6208. Animal Lic	(2,500)	(2,500)
11-00-0000-6209. Home Occupation Fee	(250)	(250)
11-00-0000-6211. Gas Fran	(300,000)	(306,000)
11-00-0000-6212. Tele Fran	(20,000)	(20,000)
11-00-0000-6213. Elec Fran	(415,000)	(388,400)
11-00-0000-6214. Cable Fran	(110,000)	(112,200)
11-00-0000-6215. Elec Fran - PV	(20,000)	(15,945)
11-00-0000-6216. Allo Fran	(15,000)	(15,300)
11-00-0000-6313. Grant PS	(410,000)	(404,690)
11-00-0000-6317. Grant DOLA	0	(25,000)
11-00-0000-6320. PD Asset Forfeiture- DOJ	(25,000)	(25,000)
11-00-0000-6351. Greeley / Evans IGA	(1,531,610)	(1,577,560)
11-00-0000-6403. Zoning & Subdivision Fees	(15,000)	(15,300)
11-00-0000-6404. Cemetery lots	(11,000)	(19,190)
11-00-0000-6405. Cemetery - Opening/Closing	(22,000)	(22,220)

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
11-00-0000-6407. Senior Fees	(45,000)	(46,350)
11-00-0000-6408. Recreation Fees	(120,000)	(150,650)
11-00-0000-6409. Facility Fees	(50,000)	(51,500)
11-00-0000-6415. Fees Mobile Food Vendors	(200)	(200)
11-00-0000-6416. Fees SO Reg	(4,500)	(4,500)
11-00-0000-6417. RLCC Rental Fees	(24,000)	(14,595)
11-00-0000-6418. Park Rental Fees	(4,500)	(7,545)
11-00-0000-6420. Riverside Park Facility Fees	(15,000)	(15,450)
11-00-0000-6421. Riverside Park Vending	(15,000)	(15,450)
11-00-0000-6422. Sponsorship	(25,000)	(25,000)
11-00-0000-6423. Admissions	(25,000)	(30,000)
11-00-0000-6502. Fines Police	(300,000)	(801,305)
11-00-0000-6504. Court Surcharge	(30,000)	(44,000)
11-00-0000-6505. Court Security	(20,000)	(29,250)
11-00-0000-6506. Police Fees	(15,000)	(15,000)
11-00-0000-6507. Court Costs	(12,000)	(13,410)
11-00-0000-6511. Abatement Assessment	(100,000)	(100,000)
11-00-0000-6561. Delinquent Fees	(500)	(1,500)
11-00-0000-6601. Interest earnings	(475,000)	(470,000)
11-00-0000-6603. Revenue Share	(5,000)	(7,500)
11-00-0000-6752. Dev Reimbursments	(40,000)	(40,000)
11-00-0000-6901. Misc Rev	(10,000)	(25,000)
11-00-0000-6911. Oil & Gas Royalites	(100,000)	(150,000)
11-00-0000-6921. Misc Inc GG	(50,000)	(50,000)
11-00-0000-6922. Misc Inc CD	0	(1,000)
11-00-0000-6923. Misc Inc PS Police/Court	0	(1,500)
11-00-0000-6979. Lease/Rent Revenue	0	(32,790)
11-11-1100-8110. Regular	32,400	36,000
11-11-1100-8140. Benefits	2,576	2,864
11-11-1100-8213. Food	3,000	3,000

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
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
11-11-1102-8213. Food	2,500	2,500
11-11-1102-8250. Operations	2,500	2,500
11-11-1102-8311. Print & Publish	51,000	26,000
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	369,142	606,485
11-12-1200-8140. Benefits	87,886	147,022
11-12-1200-8212. Clothing	300	300
11-12-1200-8213. Food	2,500	2,500
11-12-1200-8220. Office Supplies	700	0
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
11-12-1200-8350. Memberships	12,000	12,000
11-12-1200-8360. Training	8,000	8,000
11-12-1260-8110. Regular Earnings	0	96,858
11-12-1260-8140. Benefits	0	31,513
11-12-1260-8210. Gen Supplies	1,000	1,000
11-12-1260-8212. Clothing	200	200
11-12-1260-8220. Office Supplies	500	500
11-12-1260-8311. Print and Publish	10,000	10,000
11-12-1260-8320. Pro Services	10,000	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	421,805	374,832

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
11-13-1300-8140. Benefits	138,998	89,046
11-13-1300-8213. Food	2,750	2,750
11-13-1300-8250. Operations	5,000	5,000
11-13-1300-8260. IT Supplies	1,000	500
11-13-1300-8320. Pro Services	66,500	66,500
11-13-1300-8321. Legal Services	17,000	17,000
11-13-1300-8327. Adv & PR	2,000	2,000
11-13-1300-8350. Memberships	12,000	12,000
11-13-1300-8360. Training	4,020	3,000
11-13-1301-8213. Food	750	750
11-13-1301-8250. Operations	500	3,000
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
11-13-1303-8213. Food	338	338
11-13-1303-8250. Operations	1,000	1,000
11-13-1303-8282. PPE	0	3,000
11-13-1303-8320. Pro Services	0	10,000
11-13-1303-8325. IT Services	2,000	0
11-13-1303-8326. Insurance	812,000	830,000
11-13-1303-8350. Memberships	500	700
11-13-1303-8360. Training	2,000	1,500
11-13-1304-8360. Training	2,000	1,500
11-14-1400-8110. Regular	197,139	207,501
11-14-1400-8140. Benefits	67,637	77,524
11-14-1400-8210. Gen Supplies	500	250
11-14-1400-8212. Clothing	0	250
11-14-1400-8220. Office Supplies	500	500
11-14-1400-8311. Print & Publish	500	800
11-14-1400-8312. Postage	300	0

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
11-14-1400-8320. Pro Services	29,617	27,320
11-14-1400-8327. Adv & PR	1,500	1,500
11-14-1400-8350. Memberships	1,500	1,500
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	122,820	114,190
11-15-1500-8140. Benefits	52,901	49,684
11-15-1500-8212. Clothing	500	500
11-15-1500-8220. Office Supplies	3,348	3,348
11-15-1500-8312. Postage	15,640	15,640
11-15-1500-8320. Pro Services	7,400	6,400
11-15-1500-8350. Memberships	500	500
11-15-1500-8360. Training	4,000	5,000
11-16-1600-8110. Regular	662,448	680,760
11-16-1600-8140. Benefits	212,983	202,768
11-16-1600-8212. Clothing	700	700
11-16-1600-8213. Food	0	1,000
11-16-1600-8220. Office Supplies	2,500	2,000
11-16-1600-8311. Print & Publish	750	750
11-16-1600-8320. Pro Services	55,000	55,000
11-16-1600-8322. Financial Services	57,405	60,000
11-16-1600-8350. Memberships	3,000	3,000
11-16-1600-8360. Training	6,000	6,000
11-16-1602-8220. Office Supplies	200	0
11-16-1602-8312. Postage	100	0
11-16-1602-8320. Professional Services	4,600	6,000
11-16-1602-8321. Legal Services	500	0
11-16-1640-8341. Utilities	648,505	650,000

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
11-17-1700-8110. Regular	587,511	309,794
11-17-1700-8140. Benefits	135,966	83,619
11-17-1700-8212. Clothing	0	500
11-17-1700-8220. Office Supplies	0	1,000
11-17-1700-8260. IT Supplies	0	120,000
11-17-1700-8311. Print & Publish	45,000	0
11-17-1700-8320. Pro Services	20,000	20,000
11-17-1700-8325. IT Services	283,645	328,600
11-17-1700-8341. Utilities	167,060	167,400
11-17-1700-8360. Training	17,000	10,000
11-17-1780-8260. IT Supplies	59,000	0
11-19-1900-8110. Regular	215,000	210,000
11-19-1900-8140. Benefits	57,533	42,816
11-19-1900-8210. Gen Supplies	100	100
11-19-1900-8213. Food	300	300
11-19-1900-8321. Legal Services	55,154	80,150
11-19-1900-8350. Memberships	1,000	1,000
11-19-1900-8360. Training	1,200	1,200
11-21-2100-8110. Regular	189,571	199,031
11-21-2100-8140. Benefits	29,545	65,718
11-21-2100-8210. Gen Supplies	10,000	0
11-21-2100-8220. Office Supplies	500	500
11-21-2100-8350. Memberships	1,600	1,600
11-21-2100-8360. Training	6,000	6,000
11-21-2101-8110. Regular	113,785	0
11-21-2101-8140. Benefits	44,178	0
11-21-2101-8213. Food	500	500
11-21-2101-8220. Office Supplies	200	200
11-21-2101-8311. Print & Publish	1,000	1,000
11-21-2101-8320. Pro Services	0	14,309

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 Budget

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

Account Number & Account Title	Year 2026 Annual Budget	Year 2027 Annual Budget
11-21-2101-8350. Memberships	600	600
11-21-2101-8360. Training	4,000	4,000
11-21-2102-8110. Regular	281,329	224,455
11-21-2102-8140. Benefits	85,322	63,467
11-21-2102-8212. Clothing	523	523
11-21-2102-8220. Office Supplies	200	200
11-21-2102-8311. Print & Publish	500	500
11-21-2102-8320. Pro Services	16,000	16,000
11-21-2102-8350. Memberships	2,000	2,000
11-21-2102-8360. Training	6,000	6,000
11-21-2104-8110. Regular	218,809	0
11-21-2104-8140. Benefits	66,955	0
11-21-2104-8210. General Supplies	9,800	7,800
11-21-2104-8212. Clothing	1,200	1,500
11-21-2104-8220. Office Supplies	1,000	1,000
11-21-2104-8230. Veh Supplies (Trailer)	2,000	2,000
11-21-2104-8290. Misc Supplies	0	10,000
11-21-2104-8311. Print & Publish	3,000	2,000
11-21-2104-8320. Professional Services	45,000	60,000
11-21-2104-8350. Memberships	200	200
11-21-2104-8360. Training	4,000	3,000
11-21-2104-8601. NS Equipment	0	45,000
11-22-2200-8110. Regular	238,950	266,631
11-22-2200-8140. Benefits	54,558	59,095
11-22-2200-8212. Clothing	190	190
11-22-2200-8213. Food	1,425	1,425
11-22-2200-8220. Office Supplies	475	475
11-22-2200-8250. Operations	475	475
11-22-2200-8311. Print & Publish	2,850	2,850
11-22-2200-8312. Postage	238	238

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 Budget

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

Account Number & Account Title	Year 2026 Annual Budget	Year 2027 Annual Budget
11-22-2200-8320. Pro Services	19,000	19,000
11-22-2200-8327. Adv & PR	9,500	9,500
11-22-2200-8350. Memberships	28,500	28,500
11-22-2200-8360. Training	6,650	6,650
11-22-2202-8320. Pro Services	14,250	24,250
11-31-3100-8110. Regular	4,705,608	5,712,710
11-31-3100-8130. Over time	231,581	0
11-31-3100-8140. Benefits	1,502,200	1,660,559
11-31-3100-8210. Gen Supplies	21,000	21,000
11-31-3100-8212. Clothing	25,000	25,000
11-31-3100-8213. Food	1,500	1,500
11-31-3100-8220. Office Supplies	1,500	1,500
11-31-3100-8260. IT Supplies	3,257	3,257
11-31-3100-8311. Print & Publish	2,500	3,500
11-31-3100-8320. Pro Services	601,087	650,968
11-31-3100-8325. IT Services	13,253	10,536
11-31-3100-8327. Adv & PR	13,000	13,000
11-31-3100-8333. Maint Other	179,465	283,959
11-31-3100-8350. Memberships	2,120	2,120
11-31-3100-8360. Training	15,516	15,516
11-31-3107-8320. Pro Services	410,000	344,729
11-31-3109-8250. Operations	25,000	0
11-31-3180-8630. Vehicles	0	240,000
11-32-3200-8110. Regular	150,245	304,345
11-32-3200-8140. Benefits	33,215	121,744
11-32-3200-8212. Clothing	0	400
11-32-3200-8220. Office Supplies	1,000	1,000
11-32-3200-8311. Print & Publish	750	1,000
11-32-3200-8320. Pro Services	72,500	96,500
11-32-3200-8325. IT Services	0	29,000

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 Budget

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Account Number & Account Title	Year 2026 Annual Budget	Year 2027 Annual Budget
11-32-3200-8350. Memberships	0	300
11-32-3200-8360. Training	2,000	3,000
11-41-4080-8630. Vehicles	0	120,000
11-41-4100-8110. Regular	189,571	165,675
11-41-4100-8140. Benefits	50,938	50,200
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	10,000	10,000
11-41-4100-8360. Training	6,000	6,000
11-41-4101-8110. Regular	626,225	516,680
11-41-4101-8130. Over time	18,000	18,000
11-41-4101-8140. Benefits	229,706	342,401
11-41-4101-8210. Gen Supplies	180,000	176,900
11-41-4101-8212. Clothing	2,400	3,000
11-41-4101-8213. Food	1,500	2,000
11-41-4101-8214. Janitor	5,000	5,000
11-41-4101-8220. Office Supplies	7,000	7,000
11-41-4101-8240. Building Supplies	7,500	7,500
11-41-4101-8282. PPE	5,000	7,000
11-41-4101-8290. Misc Supplies	5,000	5,000
11-41-4101-8311. Print & Publish	20,000	20,000
11-41-4101-8320. Pro Services	167,772	153,772
11-41-4101-8331. Maint Bldg	5,000	10,000
11-41-4101-8332. Maint Equip	0	50,000
11-41-4101-8350. Memberships	1,500	4,500
11-41-4101-8360. Training	6,000	12,000
11-41-4102-8320. Pro Services - Transit	258,070	258,070

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 Budget

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Account Number & Account Title	Year 2026 Annual Budget	Year 2027 Annual Budget
11-41-4400-8210. Sign Supplies	65,000	65,000
11-41-4400-8282. PPE	1,000	1,000
11-42-4200-8110. Regular	657,440	767,152
11-42-4200-8140. Benefits	200,029	231,876
11-42-4200-8210. Gen Supplies	0	894
11-42-4200-8212. Clothing	750	500
11-42-4200-8213. Food	0	250
11-42-4200-8220. Office Supplies	1,000	500
11-42-4200-8240. Building Supplies	500	500
11-42-4200-8250. Operations	2,500	1,500
11-42-4200-8260. IT Supplies	5,500	4,500
11-42-4200-8311. Print & Publish	500	1,000
11-42-4200-8320. Pro Services	100,044	100,000
11-42-4200-8325. IT Services	7,500	5,000
11-42-4200-8350. Memberships	1,400	1,250
11-42-4200-8360. Training	4,200	8,000
11-43-4300-8110. Regular	142,411	157,245
11-43-4300-8140. Benefits	43,221	44,452
11-43-4300-8210. Gen Supplies	3,110	9,360
11-43-4300-8212. Clothing	1,000	1,200
11-43-4300-8216. Fuel	125,000	250,000
11-43-4300-8220. Office Supplies	300	300
11-43-4300-8230. Veh Supplies	90,000	90,000
11-43-4300-8320. Pro Services	125,000	125,000
11-43-4300-8332. Maint Equip	6,450	0
11-43-4300-8360. Training	2,000	2,000
11-51-5000-8110. Regular	243,614	444,760
11-51-5000-8130. Overtime	1,200	1,200
11-51-5000-8140. Benefits	92,292	112,878
11-51-5100-8210. Gen Supplies	5,000	3,000

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 Budget

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Account Number & Account Title	Year 2026 Annual Budget	Year 2027 Annual Budget
11-51-5100-8212. Clothing	2,500	2,500
11-51-5100-8213. Food	2,000	2,000
11-51-5100-8220. Office Supplies	1,000	3,000
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	500
11-51-5100-8330. Maint. Services	15,000	15,000
11-51-5100-8350. Memberships	2,000	2,000
11-51-5100-8360. Training	8,000	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
11-51-5102-8210. Gen Supplies	6,500	6,500
11-51-5102-8212. Clothing	16,000	16,000
11-51-5102-8320. Pro Services	22,000	22,000
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	14,500
11-51-5103-8327. Adv & PR	1,000	1,000
11-51-5105-8210. Gen Supplies	1,700	1,700
11-51-5105-8213. Food	7,000	7,000
11-51-5105-8320. Pro Services	300	300
11-51-5105-8322. Financial Services	500	500
11-51-5107-8210. Gen Supplies	2,500	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	500	500
11-51-5180-8630. Vehicles	0	45,000

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
11-51-5200-8110. Regular	684,388	641,162
11-51-5200-8130. Over time	10,795	10,000
11-51-5200-8140. Benefits	252,946	234,623
11-51-5200-8210. Gen Supplies	30,080	47,080
11-51-5200-8211. Chem	47,170	40,170
11-51-5200-8212. Clothing	6,500	6,500
11-51-5200-8213. Food	1,500	1,500
11-51-5200-8214. Janitor	18,000	18,000
11-51-5200-8220. Office Supplies	1,000	1,000
11-51-5200-8320. Pro Services	70,000	70,000
11-51-5200-8332. Maint Equip	25,000	20,000
11-51-5200-8350. Memberships	2,000	2,000
11-51-5200-8360. Training	10,000	10,000
11-51-5201-8210. Gen Supplies - Cemetery	5,000	5,000
11-51-5201-8320. Pro Services - Cemetery	20,000	20,000
11-51-5202-8110. Regular	175,000	78,000
11-51-5202-8140. Benefits	0	6,201
11-51-5202-8210. Gen Supplies - Forestry	15,000	15,000
11-51-5202-8290. Forestry - Arbor Day	2,300	2,300
11-51-5202-8320. Pro Services - Forestry	30,000	30,000
11-51-5202-8332. Maint Equip - Forestry	10,000	10,000
11-51-5205-8333. Parks - Irrigation Maint.	37,220	37,220
11-51-5206-8333. Parks - Sports Field Maint.	15,000	10,000
11-51-5300-8210. Gen Supplies	3,000	3,000
11-51-5300-8213. Food	1,000	1,000
11-51-5300-8320. Pro Services	25,000	25,000
11-51-5300-8322. Financial Services	0	2,500
11-51-5400-8110. Regular	349,492	373,535
11-51-5400-8140. Benefits	114,941	119,666
11-51-5400-8212. Clothing	1,750	1,750

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
11-51-5400-8213. Food	450	450
11-51-5400-8214. Janitor	13,000	13,000
11-51-5400-8220. Office Supplies	250	250
11-51-5400-8240. Building Supplies	10,000	10,000
11-51-5400-8320. Pro Services	50,000	50,000
11-51-5400-8322. Financial Services	3,000	3,000
11-51-5400-8331. Maint Bldg	19,300	19,300
11-51-5400-8360. Training	350	350
11-51-5500-8214. Janitor	1,500	1,500
11-51-5500-8240. Building Supplies	2,500	2,500
11-51-5500-8320. Pro Services	49,000	49,000
11-51-5500-8322. Financial Services	2,000	2,000
11-51-5500-8331. Maint Bldg	4,000	4,000
11-86-8000-8601. Capital Improvements	500,000	0
11-97-9700-7022. Tsfr from ERA	(650,000)	(650,000)
11-97-9700-7027. Tsfr from Ref Col FD	(66,336)	(70,050)
11-97-9700-7037. Tsfr from Rd Tax Fd	(124,713)	(126,585)
11-97-9700-7061. Tsfr from Water Fund	(909,339)	(922,980)
11-97-9700-7062. Tsfr from Waste Water Fund	(714,002)	(724,710)
11-97-9700-7063. Tsfr from Storm Drainage Fund	(380,003)	(385,705)
11-97-9700-7072. Tsfr from Cemetery Trust Fund	0	(6,000)
11-98-9800-8703. Other Uses PS	200,000	0
Total 11. General Fund	**(2,163)**	**(424,036)**
22. Cemetery Perpetual Care Fund		
22-00-0000-6402. Perpetual Care	(2,700)	(8,985)
22-00-0000-6601. Interest Earnings	(2,121)	(2,740)
Total 22. Cemetery Perpetual Care Fund	**(4,821)**	**(11,725)**
23. Fire Impact Fund		

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
23-00-0000-6601. Interest earnings	0	(800)
23-00-0000-6761. Impact fees	(400,000)	(126,620)
23-98-9800-8703. Other Uses PS	400,000	127,420
Total 23. Fire Impact Fund	**0**	**0**
24. Street Impact Fund		
24-00-0000-6601. Interest Income	(55,609)	(84,000)
24-00-0000-6761. Impact fees	(860,207)	(1,364,245)
24-86-8239-8603. 37th St Widening	2,000,000	0
24-87-8239-8603. 37th St Widening Ph 3 & 4	0	2,350,000
Total 24. Street Impact Fund	**1,084,184**	**901,755**
25. Parks Impact Fund		
25-00-0000-6601. Interest earnings	(48,246)	(129,680)
25-00-0000-6761. Impact fees	(438,724)	(689,910)
25-87-8261-8603. Renovate City Park/Playground	0	600,000
Total 25. Parks Impact Fund	**(486,970)**	**(219,590)**
26. Conservation Trust Fund		
26-00-0000-6301. Intergov Rev	(268,584)	(277,715)
26-00-0000-6601. Interest earnings	(1,060)	(17,000)
26-86-5200-8601. Annual Park Structure Repairs	75,000	0
26-86-5200-8602. Annual Park Improvements	50,000	0
26-86-8031-8601. Annual Park Furnishings	35,000	0
26-87-5200-8601. Annual Park Structure Repairs	0	50,000
26-87-5200-8602. Annual Park Improvements	0	75,000
26-87-8031-8601. Annual Park Furnishings	0	35,000
26-87-8083-8601. Parks Signage Replacement	0	50,000
26-87-8261-8603. Renovate City Park/Playground	0	150,000
Total 26. Conservation Trust Fund	**(109,644)**	**65,285**

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
27. Refuse Collection Fund		
27-00-0000-6201. Lic & Per	(800)	(800)
27-00-0000-6414. Fees PW	(1,210,897)	(1,351,700)
27-00-0000-6417. Fees- Recycling	(79,330)	(75,000)
27-00-0000-6475. Disposable Bag Fee	0	(5,000)
27-00-0000-6601. Interest earnings	(5,692)	(6,410)
27-00-0000-6901. Misc Rev	(30,000)	(35,000)
27-40-4100-8311. Print & Publish	6,000	5,000
27-40-4100-8312. Postage	1,571	4,000
27-40-4100-8320. Pro Services	1,212,166	1,240,000
27-40-4100-8322. Financial Services	1,248	1,250
27-40-4100-8390. Misc Services - Clean up	0	125,000
27-99-0000-9011. Tsfr to Gen Fd	66,336	70,300
Total 27. Refuse Collection Fund	**(39,398)**	**(28,360)**
28. Police Impact Fund		
28-00-0000-6601. Interest Earnings	(15,473)	(16,810)
28-00-0000-6761. Impact Fees	(69,261)	(105,590)
Total 28. Police Impact Fund	**(84,734)**	**(122,400)**
29. School Impact Fund		
29-00-0000-6601. Interest Earnings	0	(1,155)
29-00-0000-6761. Impact Fees	(400,000)	(224,275)
29-98-9800-8703. Other Uses	400,000	225,430
Total 29. School Impact Fund	**0**	**0**
34. Capital Project Fund- Streets		
34-00-0000-6302. County Road & Bridge	(64,500)	(101,185)
34-00-0000-6303. Highway User Tax	(705,602)	(726,012)

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
34-00-0000-6304. Motor Veh 1	(72,000)	(72,000)
34-00-0000-6319. Grant Fed	(1,543,462)	0
34-00-0000-6601. Interest earnings	(2,718)	(72,120)
34-40-4100-8330. Maint. Services	350,000	350,000
34-86-8123-8603. Traffic Signal - 23rd Ave & 42	525,000	0
34-86-8239-8603. 37th St Widening	1,500,000	0
34-87-8123-8603. Traffic Signal - 23rd Ave & 42	0	375,000
Total 34. Capital Project Fund- Streets	**(13,282)**	**(246,317)**
35. Capital Project Fund- Parks		
35-00-0000-6601. Interest Earnings	(229)	(550)
Total 35. Capital Project Fund- Parks	**(229)**	**(550)**
36. Capital Project Fund- Food Tax		
36-00-0000-6124. Sales & Use Tax- Food Tax	(2,432,414)	(3,030,925)
36-00-0000-6601. Interest Earnings	(59,634)	(63,515)
36-51-3100-8214. Janitor	0	7,500
36-51-3100-8240. Building Supplies	0	5,000
36-51-3100-8320. Pro Services	0	25,000
36-51-3100-8326. Insurance	0	60,000
36-51-3100-8331. Building Maintenance	0	12,000
36-51-3100-8341. Utilities	0	290,500
36-93-9006-8410. Principle	0	430,000
36-93-9006-8420. Interest	1,697,200	1,266,700
Total 36. Capital Project Fund- Food Tax	**(794,848)**	**(997,740)**
37. Capital Project Fund- Road Tax		
37-00-0000-6124. Sales & Use Tax- Road Tax	(4,091,348)	(4,643,630)
37-00-0000-6319. Grant Fed	0	(1,536,462)
37-00-0000-6601. Interest Earnings	(35,465)	(126,930)

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
37-40-4100-8110. Regular	92,442	0
37-40-4100-8140. Benefits	49,777	18,047
37-86-8120-8604. 49th St - reconstruct design	1,500,000	0
37-86-8247-8603. Street Maintenance	1,700,000	0
37-86-8252-8603. 37th St Widening PH3	2,121,000	0
37-87-8036-8603. Annual Concrete Replacement	0	75,000
37-87-8104-8603. Annual ADA Ramp Replacement	0	75,000
37-87-8120-8604. 49th St - reconstruct design	0	1,000,000
37-87-8247-8603. Street Maintenance	0	2,000,000
37-87-8262-8603. 37th & 47th Street Lights	0	1,500,000
37-87-8263-8230. Pedestrian Mobility Plan	0	150,000
37-87-8264-8334. Annual Signage and Pavement Ma	0	50,000
Total 37. Capital Project Fund- Road Tax	**1,336,406**	**(1,438,975)**
61. Waterworks Fund		
61-00-0000-6319. Grant Fed	0	(600,000)
61-00-0000-6452. Base Rate	(2,718,646)	(2,881,765)
61-00-0000-6453. Variable Rate	(5,015,327)	(5,115,635)
61-00-0000-6454. Non Potable	(957,580)	(986,300)
61-00-0000-6456. Irrigation Fees	(5,000)	(5,000)
61-00-0000-6457. Meter Sales	(79,420)	(123,500)
61-00-0000-6499. Charge for Ser Misc	(1,572)	(2,370)
61-00-0000-6561. Delinquent Fees	(95,000)	(178,045)
61-00-0000-6601. Interest earnings	(138,822)	(178,280)
61-00-0000-6711. Water Dev Fees	(675,760)	(1,058,670)
61-00-0000-6741. Wat PIL	(20,000)	0
61-00-0000-6901. Misc Rev	0	(1,500)
61-61-6101-8110. Regular	630,699	836,901
61-61-6101-8130. Overtime	0	20,650
61-61-6101-8140. Benefits	296,799	436,858

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
61-61-6101-8213. Food	250	2,000
61-61-6101-8240. Building Supplies	10,000	10,000
61-61-6102-8320. Pro Services	75,000	115,000
61-61-6102-8321. Legal Services	30,000	30,000
61-61-6102-8328. Utility Ser	5,089,153	5,413,395
61-61-6110-8210. General Supplies	50,000	75,000
61-61-6110-8211. Chemicals	8,000	8,000
61-61-6110-8212. Clothing	600	1,800
61-61-6110-8320. Pro Services	150,000	250,000
61-61-6111-8210. Ditch General Supplies	30,000	50,000
61-61-6111-8211. Ditch Chemicals	10,000	10,000
61-61-6111-8320. Ditch Professional Services	120,000	180,000
61-61-6111-8332. Ditch Maint Equipment	67,000	67,000
61-61-6111-8335. Maint Vehicle	0	4,775
61-61-6112-8390. Misc Services	70,000	70,000
61-61-6120-8320. Pro Services	17,501	17,500
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	100,000	110,000
61-61-6122-8212. Clothing	3,000	3,500
61-61-6122-8215. Meter Replacements	150,000	180,000
61-61-6122-8250. Operations	1,000	1,000
61-61-6122-8320. Pro Services	50,000	50,000
61-61-6122-8334. Maint Streets	50,000	50,000
61-61-6122-8360. Training	10,000	12,000
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	242,010	248,010
61-61-6180-8601. Equip & FA	112,000	0

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
61-61-6180-8630. Vehicles	283,000	235,000
61-61-6183-8210. Gen Supplies	4,800	4,801
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	50,000	0
61-86-2308-8320. Water Eff & Drought Mgmt updat	100,000	0
61-86-6150-8601. Valve Replacements	173,000	0
61-86-6160-8601. Hwy 85 WatLine Repl- 37th:39th	1,610,500	0
61-86-6165-8601. Cheyenne Dr. Waterline repl	154,000	0
61-86-6184-8601. Pumphouse Reno - various	600,000	0
61-86-8093-8603. NISP Storage Project	1,261,949	0
61-86-8117-8601. Ridge non-pot upgrade	175,000	0
61-86-8120-8603. 49th St. Ditch Crossing	600,000	0
61-86-8901-8601. SCADA Install - various	146,000	0
61-87-2300-8320. Water Master Plan	0	121,700
61-87-2308-8320. Water Eff & Drought Mgmt updat	0	60,000
61-87-6100-8328. Lead & Copper Inventory	0	40,000
61-87-6150-8601. Valve Replacements	0	100,000
61-87-6175-8601. Headgate Repair & Automation	0	60,000
61-87-8084-8320. Evans Ditch Overhead (Trail Br	0	65,000
61-87-8090-8604. Engineering Specifications Upd	0	25,000
61-87-8117-8601. Ridge non-pot upgrade	0	1,000,000
61-87-8267-8603. Neville's Crossing Pumpstation	0	600,000
61-99-9900-9011. Tsfr to General Fund	909,339	922,980
Total 61. Waterworks Fund	**3,911,593**	**534,925**

62. Wastewater Fund

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
62-00-0000-6462. Sewer Service - Operations	(3,525,597)	(4,350,970)
62-00-0000-6464. Sewer Service - Major Maint	(3,100,000)	(2,450,000)
62-00-0000-6601. Interest earnings	(174,759)	(353,050)
62-00-0000-6721. Wst Wat Dev Fees	(771,388)	(1,177,150)
62-62-6200-8110. Regular	744,308	824,988
62-62-6200-8130. Over time	8,530	10,000
62-62-6200-8140. Benefits	338,232	267,737
62-62-6210-8210. Gen Supplies	10,000	10,000
62-62-6210-8212. Clothing	5,200	5,200
62-62-6210-8213. Food	400	400
62-62-6210-8216. Fuel	10,000	10,000
62-62-6210-8320. Pro Services	20,000	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	7,500	7,500
62-62-6235-8210. Gen Supplies	12,000	12,000
62-62-6235-8211. Chem	130,000	130,000
62-62-6235-8290. Misc Supplies	50,000	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	11,000	11,000
62-62-6237-8211. Chem	5,000	5,000
62-62-6237-8320. Pro Services	10,000	10,000
62-62-6237-8325. IT Services	20,000	20,000
62-62-6240-8311. Print & Publish	4,000	4,000
62-62-6240-8312. Postage	7,500	7,500
62-62-6240-8341. Utilities	250,000	250,000

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
62-62-6280-8601. Equip & FA	100,000	150,000
62-82-8005-8603. WW Treatment Plant Expansion	4,000,000	0
62-86-6303-8630. CCTV van & system replacement	450,000	0
62-86-8006-8603. State Str collection line repl	2,000,000	0
62-86-8006-8605. Annual Sewer Line Maint	100,000	0
62-86-8107-8601. Plant Structure Maint/Replace	325,000	0
62-86-8108-8601. Plant Equip Maint/Replace	325,000	0
62-86-8930-8603. Annual Solids & Dewatering	600,000	0
62-87-6303-8630. CCTV van & system replacement	0	600,000
62-87-8005-8603. WW Treatment Plant Expansion	0	1,000,000
62-87-8006-8603. State Str collection line repl	0	2,000,000
62-87-8006-8605. Annual Sewer Line Maint	0	100,000
62-87-8090-8604. Engineering Specifications and	0	25,000
62-87-8107-8601. Plant Structure Maint/Replace	0	325,000
62-87-8108-8601. Plant Equip Maint/Replace	0	325,000
62-87-8265-8604. 37th St Ph 3 - Sewer Line Relo	0	100,000
62-87-8930-8603. Annual Solids & Dewatering	0	350,000
62-96-9008-8410. Principal	1,901,333	3,283,926
62-96-9008-8420. Interest	520,173	830,000
62-99-9900-9011. Tsfr to Gen Fd	714,002	724,710
Total 62. Wastewater Fund	**5,287,434**	**3,317,791**
63. Storm Drainage Fund		
63-00-0000-6472. Storm Drainage	(1,851,011)	(1,943,560)
63-00-0000-6474. Storm Surcharge	(2,500)	(2,500)
63-00-0000-6475. Stormwater Permit Fee	(35,788)	(29,900)
63-00-0000-6601. Interest earnings	(21,066)	(22,453)
63-00-0000-6731. Storm Dev Fees	(46,017)	(70,075)
63-00-0000-6791. Bond Proceeds Revenue	0	(4,850,000)
63-63-6300-8110. Regular	81,614	73,294

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
63-63-6300-8130. Over time	5,559	5,875
63-63-6300-8140. Benefits	39,164	47,187
63-63-6300-8210. Gen Supplies	30,000	70,000
63-63-6300-8212. Clothing	3,000	3,000
63-63-6300-8220. Office Supplies	1,000	1,000
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	2,000	10,000
63-63-6300-8299. Emergency	10,000	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	300,000	257,500
63-63-6300-8322. Financial Services	0	564
63-63-6300-8331. Maint Bldg	0	10,000
63-63-6300-8334. Maint Streets	15,000	15,000
63-63-6300-8350. Memberships	500	3,000
63-63-6300-8360. Training	8,000	10,000
63-63-6380-8601. Equip & FA	18,000	0
63-63-6380-8630. Vehicles	0	42,500
63-86-8110-8603. Ridge at PV Drainage Outfall	300,000	0
63-86-8118-8601. Storm line jetting trailer	130,000	0
63-87-2300-8320. Storm Water Master Plan Update	0	150,000
63-87-6302-8605. Storm Line Jetting & Pond Clea	0	100,000
63-87-8090-8604. Engineering Specifications and	0	20,000
63-87-8258-8603. 23rd Avenue Drainage Outfall	0	4,850,000
63-87-8265-8604. 37th St Ph 3 Widening	0	20,000
63-87-8266-8603. Annual Curb/Gutter, Intlet/Out	0	100,000
63-96-9009-8410. Principal	385,682	389,950
63-96-9009-8420. Interest	101,893	100,000

Budget Worksheet - Year over Year Comparison

Year 2026 Budget and Year 2027 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 2026 Annual Budget	Year 2027 Annual Budget
63-99-9900-9011. Tsfr to General Fund	380,003	385,705
Total 63. Storm Drainage Fund	**(113,267)**	**(212,213)**
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	**9,970,261**	**1,117,850**