

**Draft Budget
Presented at May 4, 2026
TC meeting*

Town of Daniel
Budgeting Worksheet - Council
10 General Fund - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual YTD	2026 Original Budget	2026 Actual YTD	Draft Budget 2025-2026 2026-2027
Change In Net Position						
Revenue:						
Taxes						
3110 Property taxes - current	46,999	49,212	62,424	53,000	61,226	\$100,000
3120 Property taxes - prior years	2,954	4,420	209	3,000	0	\$3,000
3130 General sales taxes	175,900	175,738	214,747	170,000	189,221	\$112,000
3140 Energy tax revenue	40,437	37,257	39,873	37,000	28,085	\$30,000
3141 Telecom tax revenue	3,703	3,676	4,236	3,800	2,690	\$3,000
3170 Fee in lieu of property taxes	2,089	3,751	1,003	2,000	0	\$3,000
Total Taxes	272,082	274,054	322,491	268,800	281,222	\$271,000
Licenses and permits						
3210 Business licenses	2,740	870	5,320	2,500	3,100	\$25,000
3221 Building permits	145,167	32,664	98,697	50,000	52,174	\$50,000
Total Licenses and permits	147,907	33,534	104,017	52,500	55,274	\$52,500
Intergovernmental revenue						
3356 Class C road allotment	74,700	122,772	109,460	110,000	70,742	\$100,000
Total Intergovernmental revenue	74,700	122,772	109,460	110,000	70,742	\$100,000
Interest						
3610 Interest earnings	38,188	68,305	72,450	40,000	42,752	\$40,000
Total Interest	38,188	68,305	72,450	40,000	42,752	\$40,000
Miscellaneous revenue						
3680 CC Convenience Fee	410	492	560	500	464	\$500
3686 ARPA revenue	63,732	0	0	15,241	0	\$5,000
3690 Miscellaneous revenue	621	0	0	0	4,036	0
3803 Impact Fees - Transportatio	0	0	13,200	5,000	2,496	\$5,000 general plan
Total Miscellaneous revenue	64,763	492	13,760	20,741	6,996	\$10,500
Total Revenue:	597,640	499,158	622,179	492,041	456,986	\$474,000
Expenditures:						
Administrative						
4141.110 Admin Salaries & wage	85,622	85,909	104,797	100,000	72,486	\$100,000
4141.130 Admin Payroll taxes	6,543	6,572	8,014	10,000	9,205	\$10,000
4141.131 Admin Employee benefi	14,754	13,032	11,366	12,000	9,331	\$12,000
4141.210 Admin Annual Dues	2,427	701	2,754	4,000	3,793	\$4,000
4141.211 Admin Monthly/Quarterl	4,175	2,889	2,965	4,000	1,091	\$4,000

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4141.212 Admin Taxes & licenses	0	0	0	0	652	0
4141.220 Admin Advertising	3,488	1,142	1,249	1,400	14	\$500
4141.230 Admin Travel	181	0	0	500	98	\$500
4141.231 Admin Training	125	0	552	1,000	0	\$500
4141.240 Admin Office supplies	2,321	1,175	2,990	3,000	5,233	\$5,000
4141.241 Office Rental	6,000	7,200	7,930	7,800	7,600	\$8,400
4141.280 Admin Utilities	1,358	1,385	1,753	1,800	943	\$400
4141.310 Admin IT Services	5,866	12,779	16,422	12,000	8,124	\$9,000
4141.311 Admin Legal	1,654	4,639	6,575	35,000	12,285	\$25,000
4141.312 Admin Accounting/Audit	4,000	0	10,100	5,000	(4,750)	\$5,000
4141.313 Admin Engineering	71,123	73,306	50,970	70,000	50,480	\$100,000
4141.440 Admin Supplies	356	248	61	200	755	—
4141.510 Admin Insurance	9,366	8,381	9,821	10,000	10,644	\$12,000
4141.550 Admin Bank charges	949	694	3,765	1,000	638	\$1,000
4141.610 Admin Miscellaneous	0	2,500	712	0	5,376	\$500
4141.612 Admin Election Fees	0	0	0	1,000	0	0
Total Administrative	220,309	222,553	242,796	279,700	193,998	\$267,440
Highways						
4141.630 Admin ARPA Expenditu	0	0	88,201	0	0	0
4410.110 Public Works Salaries &	5,581	5,719	5,069	15,000	5,763	\$10,000
4410.130 Public Works Payroll ta	54	62	72	1,000	62	\$1,000
4410.131 Public Works Employee	500	526	735	1,500	1,319	\$1,500
4410.213 Public Works Blue stak	258	95	262	750	133	\$750
4410.250 Public Works Supplies,	0	1,308	1,031	1,500	164	\$1,000
4410.251 Public Works Weed Ch	0	0	0	500	0	\$500
4410.260 Public Works Snow Re	51,354	30,924	17,537	40,000	4,100	\$40,000
4410.313 Public Works Engineeri	0	0	0	5,000	0	\$5,000
4410.740 Public Works Road Proj	0	0	0	100,000	24,473	\$100,000
Total Highways	57,747	38,634	112,907	165,250	36,014	\$151,150
Transfers						
4851 Transfer to water fund	0	0	0	15,241	0	\$8,000
Total Transfers	0	0	0	15,241	0	\$8,000
Total Expenditures:	278,056	261,187	355,703	460,191	230,012	\$435,190
Total Change In Net Position	319,583	237,971	266,476	31,850	226,973	\$28,810

Town of Daniel
Budgeting Worksheet - Council
41 Capital Projects Fund - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual YTD	2026 Original Budget	2026 Actual YTD	Draft Budget 2025-2026
Change In Net Position						
Revenue:						
Interest						
3610 Interest earnings	13,610	20,505	19,146	0	10,261	0
Total Interest	13,610	20,505	19,146	0	10,261	0
Total Revenue:	13,610	20,505	19,146	0	10,261	0
Total Change In Net Position	13,610	20,505	19,146	0	10,261	0

Town of Daniel
Budgeting Worksheet - Council
51 Water Fund - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual YTD	2026 Original Budget	2026 Actual YTD	Draft Budget 2025-2026
Income or Expense						
Income From Operations:						
Operating income						
5140 Water services	83,637	135,782	118,201	130,000	88,138	\$130,000
5310 Connection costs	0	0	0	0	13,148	\$500
5495 Other operating income	0	0	0	0	124	0
Total Operating income	83,637	135,782	118,201	130,000	101,411	\$120,500
Operating expense						
6110 Water Salaries & wages	15,202	15,717	18,213	18,000	15,695	\$18,000
6130 Water Employee taxes & be	2,389	2,485	3,154	3,000	1,056	\$3,000
6210 Water Dues & memberships	150	0	603	900	621	\$900
6230 Water Mileage	586	120	271	500	246	\$500
6231 Water Conferences	324	150	659	1,000	0	\$1,000
6240 Water Offices supplies	2,075	1,722	1,611	2,500	884	\$2,000
6260 Monthly/Quarterly Fees	0	1,316	957	2,000	596	\$2,000
6280 Water Utilities	4,251	3,829	3,680	4,000	4,149	\$4,500
6310 Water IT Services	0	3,011	1,400	3,000	1,400	\$2,000
6313 Water Engineering	4,146	8,356	6,854	15,000	8,123	\$15,000
6420 Water Testing	4,044	1,200	982	5,000	5,050	\$6,000
6421 Water Sampling	3,209	1,292	0	2,000	0	\$2,000
6440 Water Supplies	934	650	414	500	6,659	\$500
6450 Water Repair & maintenanc	21,080	6,904	8,893	15,000	0	\$15,000
6460 Admin ARPA Expenditures	0	18,534	4,116	15,241	2,525	\$5,000
6690 Water Depreciation expens	93,588	93,588	99,566	93,588	0	\$93,588
Total Operating expense	151,979	158,875	151,372	181,229	47,003	\$108,988
Total Income From Operations:	(68,342)	(23,093)	(33,171)	(51,229)	54,408	(38,488)
Non-Operating Items:						
Non-operating income						
5520 Water Impact fees	250,000	0	0	110,000	107,500	\$110,000
5610 Interest income	4,088	6,159	5,751	3,000	3,082	\$3,000
5710 Developer contributions	0	239,089	0	0	0	0
5810 Transfer from general fund	0	0	0	15,241	0	0
Total Non-operating income	254,088	245,248	5,751	128,241	110,582	\$113,000
Non-operating expense						
6740 Water Shares Purchase	0	0	0	20,000	0	\$20,000

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	2023 Actual	2024 Actual	2025 Actual YTD	2026 Original Budget	2026 Actual YTD	Draft Budget 2025-2026
6820 Water Interest expense	4,090	3,895	3,335	3,485	3,681	\$3,500
Total Non-Operating expense	4,090	3,895	3,335	23,485	3,681	\$3,500
Total Non-Operating Items:	249,998	241,353	2,416	104,756	106,901	\$109,500
Total Income or Expense	181,655	218,260	(30,755)	53,527	161,308	\$71,612

Town of Daniel
Budgeting Worksheet - Council
52 Storm Haven Water - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual YTD	2026 Original Budget	2026 Actual YTD	Draft Budget 2025-2026
Income or Expense						
Income From Operations:						
Operating income						
5140 SH Water services	33,211	34,241	36,663	34,000	28,363	\$24,000
5150 SH Sewer services	12,096	12,096	12,096	12,000	9,072	\$12,000
Total Operating income	45,307	46,337	48,759	46,000	37,435	\$36,000
Operating expense						
6110 SH Water Salaries & wages	4,581	5,462	5,312	6,000	6,778	\$4,000
6130 SH Water Employee benefit	607	860	817	600	425	\$1,000
6230 SH Water Mileage	294	261	709	600	61	\$300
6240 SH Water Offices supplies	805	312	196	1,000	287	\$1,500
6260 Monthly/Quarterly	0	530	532	1,000	315	\$1,000
6280 SH Water Utilities	2,159	3,052	2,261	3,000	2,487	\$2,000
6310 SH Water IT Services	0	0	700	0	700	\$100
6313 SH Water Engineering	2,189	4,160	1,623	10,000	3,569	\$10,000
6420 SH Water Testing	2,972	2,172	1,756	4,000	2,239	\$4,000
6421 SH Water Sampling	3,271	2,680	175	2,500	184	\$2,000
6440 SH Water Supplies	0	0	0	0	184	\$2,000
6450 SH Water Repair & mainten	4,615	11,729	6,369	15,000	1,668	\$1,000
6451 SH Sewer Repair & mainten	450	0	475	1,000	663	\$15,000
6452 SH ARPA Expenditures	0	0	1,372	15,241	0	\$1,000
Total Operating expense	21,942	31,218	22,297	59,941	23,419	\$45,105
Total Income From Operations:	23,365	15,119	26,462	(13,941)	14,015	\$900
Non-Operating Items:						
Non-operating expense						
6690 SH Water Depreciation exp	7,523	7,523	7,523	7,523	0	\$7,523
Total Non-operating expense	7,523	7,523	7,523	7,523	0	\$7,523
Total Non-Operating Items:	(7,523)	(7,523)	(7,523)	(7,523)	0	\$(7,523)
Total Income or Expense	15,842	7,597	18,939	(21,464)	14,015	\$(6,623)