

2026 Tentative Budget

Exhibit 3

Account No.	Account Title	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
		Actual	Actual	Actual	Budget	Budget				
		6/30/2022	6/30/2023	6/30/2024	6/30/2025		Dollar Amt	Percentage		
GENERAL FUND REVENUES										
TAXES										
10-31-100	Current Year Property Taxes	955,630	1,129,407	1,117,030	1,207,000	1,243,000	36,000	3%	1,067,355	Maintain service
10-31-120	Prior Year Property Taxes	37,578	1,009	14,545	7,500	7,500	0	0%	17,710	
10-31-200	Fee in Lieu - Vehicle Reg	51,594	56,064	54,320	55,000	57,000	2,000	4%	53,993	Maintain current trend
10-31-210	Redemptions				0					
10-31-300	Sales and Use Taxes	1,171,212	1,306,819	785,530	1,341,000	1,511,000	170,000	13%	1,087,853	Includes General RV Estimates
10-31-305	Transportation - Local Option				0					
10-31-309	RAP Tax	17,760	75,323	85,106	9,000	9,000	0	0%	59,396	
10-31-310	Franchise/Other	418,073	544,360	479,365	468,000	470,000	2,000	0%	480,599	Maintain current trend
10-31-306	SB75 Gravel Pit	0	0	347,000	347,000	150,000	(197,000)	-57%	115,667	Gravel pit reduction
Total Taxes:		2,651,846	3,112,981	2,882,896	3,434,500	3,447,500	13,000	0%	2,882,574	
LICENSES AND PERMITS										
10-32-100	Business Licenses and Permits	8,804	8,324	8,944	8,000	8,000	0	0%	8,691	
10-32-210	Building Permits	147,093	47,958	169,171	60,000	62,000	2,000	3%	121,408	Construction increase
10-32-310	Excavation Permits	470	564	470	0	0	0	0%	501	
Total Licenses and Permits:		156,367	56,846	178,585	68,000	70,000	2,000	3%	130,600	
INTERGOVERNMENTAL REVENUE										
10-33-400	State Grants	0	50,407	0	0	0	0	0%	16,802	
10-33-500	Federal Grant Revenue	0	0	0	30,000	259,000	229,000	763%	-	Use of ARPA funds
10-33-550	Wildland Firefighting	2,778	0	0	214,000	0	(214,000)	-100%	926	Remove Wildland Rev/Exp
10-33-560	Class "C" Road Fund Allotment	257,596	360,563	290,439	0	250,000	250,000	100%	302,866	Class "C" status quo
10-33-580	State Liquor Fund Allotment	5,213	6,526	6,955	7,000	7,000	0	0%	6,231	
Total Intergovernmental Revenue:		265,587	417,495	297,394	251,000	516,000	265,000	106%	326,826	
CHARGES FOR SERVICES										
10-34-100	Zoning & Subdivision Fees	16,645	7,587	19,528	10,000	10,000	0	0%	14,587	
10-34-105	Subdivision Review Fee	75,352	17,656	140,651	40,000	60,000	20,000	50%	77,886	Construction increase
10-34-250	Bldg. Rental/Park Use (bowery)	2,253	3,035	4,857	1,000	1,000	0	0%	3,382	
10-34-270	Developer Pmts for Improvements	0	0	0	0	0	0	0%	-	
10-32-290	Plan Check and Other Fees	48,870	20,996	58,603	25,000	26,000	1,000	4%	42,823	Construction increase
10-34-560	Ambulance Service	59,019	68,083	74,103	63,000	75,000	12,000	19%	67,068	Construction increase
Total Charges for Services:		202,138	117,356	297,743	139,000	172,000	33,000	24%	205,746	
FINES AND FORFEITURES										
10-35-100	Fines	117,016	135,047	147,911	135,000	139,000	4,000	3%	133,325	Maintain current trend
Total Fines and Forfeitures:		117,016	135,047	147,911	135,000	139,000	4,000	3%	133,325	

MISCELLANEOUS REVENUE

10-36-100	Interest Earnings	10,363	73,834	171,923	40,000	45,000	5,000	13%	85,373	Interest Increase
10-36-400	Sale of Assets	0	0	10,000	0	0	0	0%	3,333	
10-36-900	Sundry Revenues	27,318	19,301	66,359	16,000	19,000	3,000	19%	37,659	Senior lunch moved to Events
10-36-905	Misc - Court Convenience Fee	0	4,473	4,827	6,000	6,000	0	0%	3,100	

Total Miscellaneous Revenue:

37,682	93,134	248,281	62,000	70,000	8,000	13%	126,366
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CONTRIBUTIONS AND TRANSFERS

10-39-100	Fire Agreement/Job Corps	0	0	0	3,500	3,500	0	0%	-	
10-39-110	Fire Agreement/County	2,985	(7,124)	32,458	3,000	3,000	0	0%	9,439	
10-34-910	Transfer for Administrative Services	202,000	278,000	278,000	281,000	281,000	0	0%	252,667	
10-39-800	Transfer from Impact Fees	6,412	1,443	6,825	3,000	3,000	0	0%	4,893	
10-39-900	Fund Balance to be Appropriated	0	0	0	46,000	0	(46,000)	0%	-	

Total Contributions and Transfers:

211,397	272,319	317,283	382,500	290,500	(92,000)	-24%	266,999
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3,642,033	4,205,179	4,370,092	4,472,000	4,705,000	233,000	5%	4,072,435
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Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
LEGISLATIVE										
10-41-005	Salaries - Council & Commissions	20,300	24,000	24,000	28,000	28,000	0	0%	22,767	
10-41-131	Employee Benefit-Employer FICA	1,553	1,102	1,102	2,200	2,200	0	0%	1,252	
10-41-133	Employee Benefit - Work. Comp.	450	293	178	1,000	1,000	0	0%	307	
10-41-140	Uniforms	0	0	250	0	0	0	0%	83	
10-41-210	Books, Subscriptions, Memberships	50	9,261	5,046	6,000	6,000	0	0%	4,786	
10-41-230	Travel & Training	7,226	8,587	9,303	13,000	13,000	0	0%	8,372	
10-41-240	Office Supplies and Expenses	45	0	0	200	200	0	0%	15	
10-41-494	Youth City Council	4,488	2,133	57	2,500	2,500	0	0%	2,226	
10-41-620	Miscellaneous	6,569	4,548	5,909	5,600	5,600	0	0%	5,675	
10-41-740	Equipment	5,055	0	0	0	0	0	0%	1,685	
10-41-925	Country Fair Days Donation	5,000	7,500	7,500	7,500	7,500	0	0%	6,667	
		50,736	57,428	53,344	66,000	66,000	0	0%	53,836	

LEGISLATIVE

10-41-005	Salaries - Council & Commissions		28,000
	<i>Mayor & City Council</i>		
10-41-131	Employee Benefit-Employer FICA		2,200
10-41-133	Employee Benefit - Work. Comp.		1,000
10-41-140	Uniforms		0
	Councilmember shirts		
10-41-210	Books, Subscriptions, Memberships		6,000
	ULCT Annual Membership	6,000	
10-41-230	Travel and Training		13,000
	<i>Charges for conferences, educational materials, & employee travel</i>		
	ULCT Fall Conference (6 councilmembers)	2,500	
	Newly Elected Official Training	500	
	ULCT St. George Conference (6 Council Members)	6,000	
	Spring Retreat	2,000	
	Misc.	2,000	
10-41-240	Office Supplies and Expenses		200
10-41-370	Professional/Technical Service		0
10-41-494	Youth Council		2,500
	<i>11 members with Council Advisors</i>		
	ULCT Legislative Day		
	Youth Council Annual Conference		
	Community Events		
10-41-620	Miscellaneous		5,600
	Donation to Sunset Jr. High	200	
	Donation to Northridge	200	
	South Weber Elementary	200	
	Highmark	200	
	City Holiday Season Event	4,000	
	Other unclassified	800	
10-41-740	Equipment		0
10-41-925	Country Fair Days Donation		7,500

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6/30/2024						Dollar Amt Percentage				
JUDICIAL										
10-42-004	Judge Salary	14,690	15,728	18,623	21,000	20,000	(1,000)	-5%	16,347	Years of Service
10-42-110	Employee Salaries	26,173	58	5,429	0	0	0	0%	10,554	
10-42-130	Employee Benefit - Retirement	7,876	2,634	3,001	5,000	4,000	(1,000)	-20%	4,504	
10-42-131	Employee Benefit-Employer FICA	3,221	1,257	1,890	2,000	2,000	0	0%	2,123	
10-42-133	Employee Benefit - Work. Comp.	354	325	247	400	400	0	0%	308	
10-42-134	Employee Benefit - UI	3	2	0	0	0	0	0%	2	
10-42-135	Employee Benefit - Health Ins.	10,242	0	0	0	0	0	0%	3,414	
10-42-210	Books/Subscriptions/Membership	150	146	134	200	200	0	0%	143	
10-42-230	Travel & Training	678	1,379	1,073	2,900	3,400	500	17%	1,043	Training Fee Increase
10-42-240	Office Supplies & Expense	969	521	1,306	500	1,500	1,000	200%	932	Postage, Ink
10-42-280	Telephone	390	646	654	700	700	0	0%	563	
10-42-313	Professional/Tech. - Attorney	8,175	8,600	8,075	10,000	10,000	0	0%	8,283	
10-42-317	Professional/Technical-Bailiff	0	3,005	4,111	5,000	5,000	0	0%	2,372	
10-42-350	Software Maintenance	802	1,462	897	1,500	1,500	0	0%	1,054	
10-42-550	Banking charges	2,192	2,348	3,339	3,500	4,000	500	14%	2,626	Interpreters
10-42-610	Miscellaneous	601	718	718	1,000	1,000	0	0%	679	
10-42-740	Equipment	0	0	300	300	300	0	0%	100	
10-42-980	State Treasurer Surcharge	0	0	0	0	0	0	0%	-	
		76,515	38,828	49,797	54,000	54,000	0	0%	55,047	

JUDICIAL

10-42-004	Judge Salary	20,000
10-42-120	Full-time Employee Salaries	0
10-42-130	Employee Benefit - Retirement	4,000
10-42-131	Employee Benefit-Employer FICA	2,000
10-42-133	Employee Benefit - Work. Comp.	400
10-42-134	Employee Benefit - UI	0
10-42-135	Employee Benefit - Health Ins.	0
10-42-210	Books/Subscriptions/Membership	200
	<i>Judge Bar Dues</i>	
10-42-230	Travel and Training	3,400
	<i>Charges for conferences, educational materials, & employee travel</i>	
	Admin. Office of Courts clerk training	1,000
	BCI Conference	1,400
	Judge	500
	Local training	500
10-42-240	Office Supplies & Expense	1,500
	Normal office supplies, postage and copying	
10-42-243	Court Refunds	0
10-42-280	Telephone	700
10-42-313	Professional/Tech. - Attorney	10,000
	<i>Contracted Service for City Prosecutor & Public Defenders</i>	
10-42-317	Professional/Technical-Bailiff	5,000
	<i>Contracted Service with County Sheriff's Office</i>	
10-42-350	Software Maintenance	1,500
	<i>Software maintenance contracts</i>	
10-42-550	Banking Charges	4,000
	<i>Bank charges and fees and credit card transaction fees</i>	
10-42-610	Miscellaneous	1,000
	Interpreter and other miscellaneous	
10-42-740	Equipment	300
	<i>Laminating Machine</i>	300

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual 6/30/2024	2024-2025 Budget 6/30/2025	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
							Dollar Amt	Percentage		
ADMINISTRATIVE										
10-43-110	Full Time Employee Salaries (6 FTE)	326,250	377,237	495,051	471,000	493,000	22,000	5%	399,513	COLA/Merit
10-43-120	Part-time Employee Wages	53,036	45,195	14,329	22,000	22,000	0	0%	37,520	
10-43-130	Employee Benefit - Retirement	64,128	93,888	97,635	92,000	97,000	5,000	5%	85,217	Benefits Increase
10-43-131	Employee Benefit-Employer FICA	30,428	32,540	39,982	38,000	40,000	2,000	5%	34,317	Benefits Increase
10-43-133	Employee Benefit - Work. Comp.	3,260	5,385	3,161	3,000	3,000	0	0%	3,936	
10-43-134	Employee Benefit - UI	45	830	0	0	0	0	0%	292	
10-43-135	Employee Benefit - Health Ins.	72,426	81,104	85,226	116,000	116,000	0	0%	79,586	Supp. Request- Pmt in Lieu
10-43-136	HRA Reimbursement - Health Ins	225	3,300	3,300	3,500	3,500	0	0%	2,275	
10-43-137	Employee Testing	207	380	48	200	200	0	0%	211	
10-43-140	Uniforms	0	402	16	0	0	0	0%	139	
10-43-210	Books/Subscriptions/Membership	3,366	3,036	1,958	3,500	3,500	0	0%	2,787	
10-43-220	Public Notices	3,908	1,577	100	2,000	2,000	0	0%	1,862	
10-43-230	Travel and Training	20,014	20,680	21,524	29,000	29,000	0	0%	20,739	
10-43-240	Office Supplies & Expense	9,759	9,913	14,618	11,000	11,000	0	0%	11,430	
10-43-250	Equipment - Oper. Supplies and Maint.	3,368	3,866	8,278	7,000	7,000	0	0%	5,171	
10-43-256	Fuel Expense	113	580	0	0	0	0	0%	231	
10-43-262	General Government Buildings	13,676	8,222	12,200	10,500	12,000	1,500	14%	11,366	City Hall pest Control
10-43-270	Utilities	5,318	5,263	4,516	6,000	7,000	1,000	17%	5,032	Rocky Mtn Power Expectation
10-43-280	Telephone	18,861	19,505	21,224	20,000	20,000	0	0%	19,863	
10-43-308	Professional & Tech. - I.T.	11,147	16,425	18,424	33,000	27,500	(5,500)	-17%	15,332	CyberSecurity
10-43-309	Professional & Tech. - Auditor	12,000	13,000	15,000	30,000	30,000	0	0%	13,333	
10-43-312	Professional & Tech. - Engineer	258	0	0	0	0	0	0%	86	
10-43-313	Professional & Tech. - Attorney	51,999	52,028	43,448	60,000	60,000	0	0%	49,158	
10-43-314	Ordinance Codification	7,083	3,359	3,400	5,000	5,000	0	0%	4,614	
10-43-316	Elections	25,188	0	0	0	20,000	20,000	100%	8,396	Election year
10-43-329	City Manager Fund	4,066	5,997	7,129	6,000	6,000	0	0%	5,731	
10-43-350	Software Maintenance	27,243	28,451	34,992	32,000	35,000	3,000	9%	30,229	Maintain Software
10-43-510	Insurance & Surety Bonds	47,992	54,681	72,599	75,000	75,000	0	0%	58,424	
10-43-550	Banking Charges	362	1,911	247	1,300	1,300	0	0%	840	
10-43-610	Miscellaneous	4,558	741	4,019	4,000	4,000	0	0%	3,106	
10-43-625	Cash over and short	1	4	0	0	0	0	0%	2	
10-43-740	Equipment	4,247	13,345	5,840	10,000	10,000	0	0%	7,811	
10-43-841	Transfer to Recreation Fund	75,000	83,000	0	134,000	134,000	0	0%	52,667	
10-43-910	Transfer to Cap. Proj. Fund	0	0	0	0	0	0	0%	-	
10-43-900	Addition to Fund Balance	0	0	0	3,000	1,500	(1,500)	-50%	-	
		901,543	985,848	1,028,264	1,228,000	1,275,500	47,500	4%	971,885	

ADMINISTRATIVE

10-43-110	Full Time Employee Salaries		493,000
10-43-120	Part-time Employee Wages		22,000
10-43-130	Employee Benefit - Retirement		97,000
10-43-131	Employee Benefit-Employer FICA		40,000
10-43-133	Employee Benefit - Work. Comp.		3,000
10-43-134	Employee Benefit - UI		0
10-43-135	Employee Benefit- Health Ins		116,000
10-43-136	HRA Reimbursement - Health Ins		3,500
10-43-137	Employee Testing		200
10-43-140	Uniforms		0
10-43-210	Books/Subscriptions/Membership		3,500
	<i>Memberships in Professional Organizations and Subscriptions</i>		
	UCMA, ICMA, AICPA, ULCT, UGFOA, Standard Examiner, etc.		
10-43-220	Public Notices		2,000
	<i>Notices published in the Standard Examiner</i>		
10-43-230	Travel & Training		29,000
	<i>Charges for conferences, educational materials, & employee travel</i>		
	ULCT Spring and Fall Conferences	2,000	
	UCMA Conference	2,500	
	UGFOA Conference	1,500	
	GFOA Conference	2,500	
	UMCA	1,000	
	UAPT	2,500	
	ICMA Conference	3,000	
	Caselle Conference	2,000	
	Caselle - new employee training	2,000	
	City Manager Vehicle Allowance	6,000	
	Other trainings - 1-2 day local	4,000	
10-43-240	Office Supplies & Expense		11,000
	<i>Copier Supplies, Postage, and general office supplies</i>		
10-43-250	Equipment - Operating Supplies and Maintenance		7,000
	<i>Upkeep or repair of equipment and operating supplies</i>		
10-43-256	Fuel Expense		0
10-43-262	General Government Buildings		12,000
	<i>Maintenance of City Hall</i>		
	Janitorial Services	6,000	
	Fire Ext., flags, misc.	2,000	
	Other	2,500	
	Pest Control	1,500	
10-43-270	Utilities		7,000
	<i>Electricity, Natural Gas and Recycling expenses for City Hall</i>		
10-43-280	Telephone		20,000
	<i>Comcast services and Cellphone Allowances</i>		
10-43-308	Professional & Tech. - I.T.		27,500
	Executech	15,000	
	Cybersecurity	11,000	
	Website Hosting	1,500	
10-43-309	Professional & Tech. - Auditor		30,000
	KC CPA Internal Prep	15,000	
	External Audit	15,000	
10-43-310	Professional & Tech. - Planner		0
	(Moved to Community Services Dept.)		

10-43-311	Professional & Tech. - Eco Dev/ Comm Fundraising (Moved to Community Services Dept.)		0
10-43-312	Professional & Tech. - Engineer (Moved to Community Services Dept.)		0
10-43-313	Professional & Tech. - Attorney		60,000
10-43-314	Ordinance Codification		5,000
10-43-316	Elections <i>Municipal Election run by County</i>		20,000
10-43-329	City Manager Fund <i>Special activities at City Manager's discretion</i>		6,000
10-43-350	Software Maintenance <i>Software maintenance contracts</i>		35,000
	Caselle Software	5,900	
	Laserfiche	2,000	
	ArchiveSocial	5,000	
	Office 365/email/backup	19,000	
	Other	3,100	
10-43-510	Insurance & Surety Bonds <i>General Liability and Property Insurance</i>		75,000
10-43-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>		1,300
10-43-610	Miscellaneous <i>Unclassified unanticipated expenses</i>		4,000
10-43-625	Cash over and short		0
10-43-740	Equipment Purchases <i>Computer upgrades and software</i>	10,000	10,000
10-43-841	Transfer to Recreation Fund		134,000
10-43-910	Transfer to Capital Projects Fund		0
10-43-900	Addition to Fund Balance		1,500

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				6/30/2024			Dollar Amt	Percentage		
PUBLIC SAFETY										
10-54-310	Sheriff's Department	227,622	271,080	307,999	354,000	363,000	9,000	3%	268,901	Updated Contract with DCSO
10-54-311	Animal Control	20,503	12,064	0	0	0	0	0%	10,856	
10-54-320	Emergency Preparedness	20,402	52,495	912	12,000	12,000	0	0%	24,603	
10-54-321	Liquor Law (Narcotics)	5,213	6,526	6,955	7,000	7,000	0	0%	6,231	
		273,739	342,165	315,866	373,000	382,000	9,000	2%	310,590	

PUBLIC SAFETY

10-54-310	Sheriff's Department	
	Sheriff's office & Narcotics Strike Team	
	Sheriff Contract	356,000
	Davis Metro Narcotics Strike Force	7,000
10-54-311	Animal Control	
	Contracted Services with Davis Animal Control	
10-54-320	Emergency Preparedness	
	CERT Program	3,000
	EOP Update	3,000
	FEMA Grant Application	2,000
	Miscellaneous	4,000
10-54-321	Liquor Law (Narcotics)	
	<i>Liquor Funds Transferred to County for Enforcement</i>	

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PUBLIC SAFETY IMPACT FEE FUND										
Revenue										
29-37-200	Public Safety Impact Fees	6,391	1,394	4,881	3,000	3,000	0	0%	4,222	
	Total Source: 34:	6,391	1,394	4,881	3,000	3,000	0	0%	4,222	
Revenue										
29-39-500	Contribution From Fund Balance	0	0	0	0	0	0	0%	-	
29-37-100	Interest Earnings	21	49	130	0	0	0	0%	67	
	Total Revenue	6,412	1,443	5,011	3,000	3,000	0	0%	4,289	
Expenditures										
29-40-760	Projects	0	1,443	5,011	0	0	0	0%	2,151	
	Total Expenditures	0	1,443	5,011	0	0	0	0%	2,151	
Contributions and Transfers										
29-39-470	Transfer From Capital Improvement									
29-80-800	Transfer to General Fund	6,412	0	0	3,000	3,000	0	0%	2,137	
	Total Contributions and Transfers	6,412	0	0	3,000	3,000	0	0%	2,137	
	Revenue Total	6,412	1,443	5,011	3,000	3,000	0	0%	4,289	
	Expenditure Total	6,412	1,443	5,011	3,000	3,000	0	0%	4,289	
	Net Total	0	0	0	0	0	0	0%	0	

* Fire Station Bond Payment

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
FIRE										
10-57-110	Full-time Employee Wages (1 FTE)	0	91,767	111,844	113,000	116,000	3,000	3%	67,870	COLA/Merit
10-57-120	Part-time Employee Salaries	531,777	544,713	566,210	632,000	576,000	(56,000)	-9%	547,567	Remove Wildland Rev/Exp
10-57-130	Employee Benefit - Retirement	0	17,604	22,000	23,000	24,000	1,000	4%	13,201	Benefits Increase
10-57-131	Employee Benefit-Employer FICA	41,626	49,097	51,508	58,000	53,000	(5,000)	-9%	47,411	Remove Wildland Rev/Exp
10-57-133	Employee Benefit - Work. Comp.	19,774	24,484	16,380	26,000	24,000	(2,000)	-8%	20,213	Remove Wildland Rev/Exp
10-57-134	Employee Benefit - UI	139	245	0	0	0	0	0%	128	
10-57-135	Employee Benefit - Health Ins.	0	6,957	26,882	30,000	9,000	(21,000)	-70%	11,280	Supp. Request- Pmt in Lieu
10-57-137	Employee Testing	596	1,569	548	1,000	1,000	0	0%	904	
10-57-140	Uniforms	9,074	11,194	12,010	12,000	12,000	0	0%	10,760	
10-57-210	Books/Subscriptions/Membership	55	1,764	1,534	2,000	2,000	0	0%	1,118	
10-57-230	Travel and Training	10,816	12,151	15,540	44,000	22,000	(22,000)	-50%	12,836	Remove Wildland Rev/Exp
10-57-240	Office Supplies & Expense	2,451	963	1,456	2,500	2,500	0	0%	1,623	
10-57-250	Equipment Supplies & Maint.	28,612	21,047	29,014	24,000	30,000	6,000	25%	26,224	Equip maint.
10-57-256	Fuel Expense	5,557	8,302	9,549	11,000	11,000	0	0%	7,803	
10-57-260	Building Supplies and Maint.	17,206	27,014	23,187	22,000	33,000	11,000	50%	22,469	Door replace/maint.
10-57-270	Utilities	11,531	13,958	14,766	14,000	15,500	1,500	11%	13,418	Rocky Mtn Power Expectation
10-57-280	Telephone	11,348	10,751	14,019	11,500	11,500	0	0%	12,039	
10-57-350	Software Maintenance	6,794	8,346	9,219	18,900	18,900	0	0%	8,120	
10-57-370	Professional & Tech. Services	20,364	27,678	27,559	23,000	23,000	0	0%	25,200	
10-57-450	Special Public Safety Supplies	36,805	39,268	51,471	45,000	45,000	0	0%	42,515	
10-57-530	Interest Expense - Bond	5,668	8,161	4,117	2,600	2,600	0	0%	5,982	
10-57-550	Banking Charges	260	248	247	500	500	0	0%	252	
10-57-622	Health & Wellness Expenses	45	0	0	6,500	6,500	0	0%	15	
10-57-625	First Responder Mental Health (Grant)			0	0	0	0	0%	-	
10-57-740	Equipment Costing over \$500	5,540	0	722	10,000	10,000	0	0%	2,087	
10-57-811	Sales Tax Rev Bond - Principal	26,600	26,040	27,160	28,500	28,500	0	0%	26,600	
		792,641	953,322	1,036,941	1,161,000	1,077,500	(83,500)	-7%	927,635	

FIRE

10-57-110	Full-time Employee Wages		116,000
10-57-120	Part-time Employee Wages		576,000
10-57-131	Employee Benefit-Employer FICA		53,000
10-57-130	Employee Benefit - Retirement		24,000
10-57-133	Employee Benefit - Work. Comp.		24,000
10-57-134	Employee Benefit - UI		0
10-57-135	Employee Benefit - Health Ins.		9,000
10-57-137	Employee Testing		1,000
10-57-140	Uniforms		12,000
10-57-210	Books, Subscriptions, and Memberships		2,000
	<i>Memberships in Professional Organizations and Subscriptions</i>		
10-57-230	Travel and Training		22,000
	Winter Fire School	11,000	
	Fire Certifications & Recertifications	2,000	
	Fire Prevention	2,000	
	Outside Fire Training	5,000	
	Miscellaneous	2,000	
	Wildlands - Reimbursable	0	
10-57-240	Office Supplies & Expense		2,500
	<i>Copier Supplies, Postage, and general office supplies</i>		
10-57-250	Equipment Supplies & Maint.		30,000
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
10-57-256	Fuel Expense		11,000
10-57-260	Building Supplies and Maint.		33,000
	<i>Upkeep of Fire Station</i>		
	<i>Floors</i>		
10-57-270	Utilities		15,500
	<i>Electricity and Natural Gas expenses</i>		
10-57-280	Telecom		11,500
	Cable, air cards and cellphone expenses		
10-57-350	Software Maintenance		18,900
	<i>Software maintenance contracts</i>		
	Caselle Software	1,500	
	Image Trend (New NFIRS software & setup)	4,900	
	Image Trend Elite	8,000	
	ISPYFire	500	
	Crewsense/ Vector	3,500	
	Career Cert	500	
10-57-370	Professional & Tech. Services		23,000
	Medical Director	8,000	
	Dispatch Fees	15,000	
10-57-450	Special Public Safety Supplies		45,000
	Supplies purchased which are peculiar to the Fire department.		
	<i>Includes turnouts, hoses, EMT supplies, etc.</i>		
10-57-530	Interest Expense - Bond		2,600
	28% Fire, 72% Recreation - (Impact Fees when available)		
10-57-550	Banking Charges		500
10-57-622	Health & Wellness Expenses		6,500
	Peer Support	1,500	
	First Responder assistance program	5,000	
10-57-740	Equipment Costing Over \$500		10,000
10-57-811	Sales Tax Rev Bond - Principal		28,500
	28% Fire, 72% Recreation		

Account No.	Account Title	2021-2022 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
6/30/2024							Dollar Amt	Percentage		
Community Services										
10-58-110	Full-time Employee Salaries	162,929	252,499	167,541	187,000	193,000	6,000	3%	194,323	COLA/Merit
10-58-120	Part-time Employee Salaries	38,779	47,777	4,320	5,000	5,000	0	0%	30,292	
10-58-130	Employee Benefit - Retirement	38,200	57,239	31,279	36,000	38,000	2,000	6%	42,239	Benefits Increase
10-58-131	Employee Benefit-Employer FICA	15,228	23,353	13,645	15,000	16,000	1,000	7%	17,409	Benefits Increase
10-58-133	Employee Benefit - Work. Comp.	3,628	5,451	929	2,000	2,000	0	0%	3,336	
10-58-134	Employee Benefit - U.I.	25	40	0	0	0	0	0%	22	
10-58-135	Employee Benefit - Health Ins.	40,797	51,586	31,493	45,000	46,000	1,000	2%	41,292	Supp. Request- Pmt in Lieu
10-58-137	Employee Testing	157	160	121	0	0	0	0%	146	
10-58-140	Uniforms	1,488	1,995	1,919	2,500	2,500	0	0%	1,801	
10-58-210	Books/Subscriptions/Membership	741	462	1,612	1,000	1,000	0	0%	938	
10-58-230	Travel & Training	6,399	9,912	5,194	8,000	8,000	0	0%	7,168	
10-58-240	Office Supplies	0	13,283	10,741	11,000	11,000	0	0%	8,008	
10-58-250	Equipment Supplies & Maint.	4,320	4,884	989	2,500	2,500	0	0%	3,398	
10-58-255	Vehicle Lease	0	0	7,000	7,000	7,000	0	0%	2,333	
10-58-256	Fuel Expense	3,008	5,068	258	500	500	0	0%	2,778	
10-58-280	Telephone	1,777	5,037	2,341	3,500	3,500	0	0%	3,052	
10-58-310	Professional & Tech. - Planner	0	0	0	0	0	0	0%	-	
10-58-312	Professional & Tech. - Engineer	47,349	49,026	108,635	55,000	55,000	0	0%	68,337	
10-58-319	Professional & Tech. - Subd. Reviews	78,893	61,471	90,417	40,000	60,000	20,000	50%	76,927	Passthrough to J&A 10-34-105
10-58-326	Professional & Tech. - Inspections	27,230	26,460	24,543	40,000	40,000	0	0%	26,078	
10-58-325	GIS/ Mapping	7,017	4,371	15,252	8,000	8,000	0	0%	8,880	
10-58-350	Software Maintenance	16,232	15,094	13,760	31,500	31,500	0	0%	15,029	
10-58-370	Professional & Tech. Services	0	0	0	0	0	0	0%	-	
10-58-331	Events	0	0	11,287	14,000	14,000	0	0%	3,762	
10-58-380	Abatements	0	0	0	10,000	10,000	0	0%	-	
10-58-385	LBA Bond Payment					14,000	14,000	100%	-	PW Bond Pmt Shared
10-58-620	Miscellaneous	38	7,687	838	5,000	5,000	0	0%	2,854	
10-58-740	Equipment	4,954	3,182	2,451	2,500	2,500	0	0%	3,529	
		499,190	646,038	546,564	532,000	576,000	44,000	8%	563,931	

Community Services

10-58-110	Full-time Employee Salaries		193,000
10-58-120	Part-time Employee Salaries		5,000
	5 Planning Commission Members		
10-58-130	Employee Benefit - Retirement		38,000
10-58-131	Employee Benefit-Employer FICA		16,000
10-58-133	Employee Benefit - Work. Comp.		2,000
10-58-134	Employee Benefit - UI		0
10-58-135	Employee Benefit - Health Ins.		46,000
10-58-137	Employee Testing		0
10-58-140	Uniforms		2,500
	Dec Shirts & New Employee	2,500	
10-58-210	Books/Subscriptions/Membership		1,000
	<i>Memberships in Professional Organizations and Subscriptions</i>		
	Building Code books (updated every three years)		
	ICC memberships - National, State & local		
10-58-230	Travel and Training		8,000
	<i>Charges for conferences, educational materials, & employee travel</i>		
	Land Use Academy of Utah(LUAU)	800	
	Utah Land Use Institute	0	
	Misc. Planning Commission & Director	2,500	
	ICC Training - Dev. Coord.	2,000	
	3CMA & PIO Training	2,500	
	IWorQ	200	
10-58-240	Office Supplies		11,000
	City Mailers & Inserts	11,000	
10-58-250	Equipment Supplies & Maint.		2,500
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
10-58-255	Vehicle Lease		7,000
	<i>Department share of Fleet Mgmt</i>	7,000	
10-58-256	Fuel Expense		500
10-58-280	Telephone		3,500
10-58-310	Professional & Tech. - Planning		0
	BRIC		
10-58-311	Professional & Tech. - Eco Dev/ Comm Fundraising		0
10-58-312	Professional & Tech. - Engineer		55,000
10-58-319	Professional & Tech. - Subd. Review		60,000
10-58-325	GIS/ Mapping		8,000
10-58-326	Professional & Tech. - inspections		40,000
10-58-350	Software Maintenance		31,500
	<i>Caselle</i>	5,500	
	<i>HR & Payroll</i>	12,000	
	<i>Civic Review Online</i>	14,000	
10-58-370	Professional & Tech.		0
10-58-331	Events		14,000
	Senior Luncheon	3,000	
	Daddy/Daughter & Mother/Son	2,000	
	Easter Egg Hunt	1,000	
	Concert in the Park	2,000	
	Halloween	1,000	
	Breakfast w/ Santa	2,000	
	Rec Employee Help	1,500	
	Equipment (Speakers)	1,500	
10-58-380	Abatements		10,000
10-58-385	PW Bond Payment		14,000
10-58-620	Miscellaneous		5,000
	Social Media Boosts	1,000	
	Swag	2,500	
	Text Service	1,500	
10-58-740	Equipment		2,500
	Equipment	2,500	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual 6/30/2024	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
							Dollar Amt	Percentage		
STREETS										
10-60-110	Full-Time Employee Salaries (2 FTE)	41,562	46,568	187,620	186,000	189,000	3,000	2%	91,917	COLA/Merit
10-60-120	Part-Time Employee Salaries	16,685	17,175	18,027	31,000	39,000	8,000	26%	17,296	COLA/Merit
10-60-130	Employee Benefit - Retirement	8,178	8,797	38,032	38,000	40,000	2,000	5%	18,336	Benefits Increase
10-60-131	Employee Benefit-Employer FICA	4,507	4,893	15,397	14,000	15,000	1,000	7%	8,265	Benefits Increase
10-60-133	Employee Benefit - Work. Comp.	1,819	1,822	3,353	5,000	5,000	0	0%	2,331	
10-60-134	Employee Benefit - UI	0	36	0	0	0	0	0%	12	
10-60-135	Employee Benefit - Health Ins.	4,952	9,490	32,957	26,000	35,000	9,000	35%	15,800	Supp. Request- Pmt in Lieu
10-60-137	Employee Testing	38	292	350	300	300	0	0%	227	
10-60-140	Uniforms	1,634	1,516	3,630	3,000	3,000	0	0%	2,260	
10-60-230	Travel & Training	802	0	3,915	4,000	6,000	2,000	50%	1,572	Increase Training
10-60-250	Equipment Supplies & Maint.	4,941	24,286	30,013	12,500	12,500	0	0%	19,747	
10-60-255	Vehicle Lease	0	0	15,000	15,000	15,000	0	0%	5,000	
10-60-256	Fuel Expense	1,273	3,277	7,220	8,900	8,900	0	0%	3,923	
10-60-260	Buildings & Grounds - Shop	6,643	4,413	13,665	10,000	10,000	0	0%	8,240	
10-60-271	Utilities - Streetlights	30,804	41,869	38,308	45,000	50,000	5,000	11%	36,994	Rocky Mtn Power Expectation
10-60-280	Telephone	335	2,219	2,998	3,000	3,000	0	0%	1,851	
10-60-312	Professional & Tech. - Engineer	6,513	4,660	1,340	5,000	5,000	0	0%	4,171	
10-60-325	GIS/ Mapping	376	551	7,464	5,000	5,000	0	0%	2,797	
10-60-350	Software Maintenance	659	3,512	993	3,000	3,000	0	0%	1,721	
10-60-370	Professional & Tech. Services	0	0	0	0	0	0	0%	-	
10-60-385	LBA Bond Payment					18,000	18,000	100%	-	PW Bond Pmt Shared
10-60-410	Special Highway Supplies	21,871	23,928	16,375	25,000	25,000	0	0%	20,725	
10-60-411	Snow Removal Supplies	19,466	69,048	38,174	45,000	45,000	0	0%	42,229	
10-60-415	Mailboxes and Street Signs	3,287	829	5,156	10,000	10,000	0	0%	3,091	
10-60-416	Streetlights	13,688	18,216	14,381	15,000	15,000	0	0%	15,428	
10-60-420	Weed Control	180	1,040	30	1,000	1,000	0	0%	417	
10-60-422	Crosswalk/Street Painting	0	0	387	3,000	3,000	0	0%	129	
10-60-550	Banking Charges	222	248	247	300	300	0	0%	239	
10-60-745	Equipment	0	0	0	0	0	0	0%	-	
		190,433	288,686	495,032	514,000	562,000	48,000	9%	324,717	

STREETS

10-60-110	Full-Time Employee Salaries		186,000
10-60-120	Part-Time Employee Salaries		31,000
10-60-130	Employee Benefit - Retirement		38,000
10-60-131	Employee Benefit-Employer FICA		14,000
10-60-133	Employee Benefit - Work. Comp.		5,000
10-60-134	Employee Benefit - UI		0
10-60-135	Employee Benefit - Health Ins.		26,000
10-60-137	Employee Testing		300
10-60-140	Uniforms		3,000
10-60-230	Travel and Training		6,000
	<i>Charges for conferences, educational materials, & employee travel</i>		
	LTAP	1,500	
	Other	2,500	
	UCICC	2,000	
10-60-250	Equipment Supplies & Maint.		12,500
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
10-60-255	Vehicle Lease		15,000
	<i>Department share of Fleet Mgmt. (2 vehicle)</i>	15,000	
10-60-256	Fuel Expense		8,900
10-60-260	Buildings & Grounds - Shop		10,000
	<i>33% of Shop building and grounds maintenance</i>		
10-60-271	Utilities - Street Lights		50,000
	<i>Power & Repair</i>		
10-60-280	Telephone		3,000
10-60-312	Professional & Tech. - Engineer		5,000
	New Development	5,000	
10-60-325	GIS/ Mapping		5,000
10-60-350	Software Maintenance		3,000
	<i>Software maintenance contracts</i>		
10-60-370	Professional & Tech. Services		0
	Other	0	
10-60-410	Special Highway Supplies		25,000
	Sweeping (3 times a year)		
	Barricades		
	Repairs		
	TraffiCloud Software		
10-60-411	Snow Removal		45,000
10-60-415	Mailboxes and Street Signs		10,000
	<i>Developer paid mailboxes and signs</i>		
10-60-416	Streetlights		15,000
	<i>New streetlights - both city and developer paid</i>		
10-60-420	Weed Control		1,000
10-60-422	Crosswalk/Street Painting		3,000
10-60-550	Banking Charges		300
	<i>Bank charges and fees and credit card transaction fees</i>		
10-60-745	Equipment		0

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual 6/30/2024	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
							Dollar Amt	Percentage		
ROAD IMPACT FEE FUND										
Revenue										
24-37-100	Interest Earnings	791	10,242	15,452	5,000	5,000	0	0%	3,788	
24-37-200	Road Impact Fees	184,817	61,790	56,177	40,000	40,000	0	0%	165,790	
	Total Revenue	185,607	72,032	71,629	45,000	45,000	0	0%	169,578	
Contributions and Transfers										
24-39-500	Contribution From Fund Balance	0	0	0	0	0	0	0%	-	
	Total Contributions and Transfers	0	0	0	0	0	0	0%	-	
Expenditures										
24-40-760	Transfers	0	14,788	5,018	45,000	45,000	0	0%	83,042	
	Total Expenditures	0	14,788	5,018	45,000	45,000	0	0%	83,042	
	Contribution to Fund Balance				0	0	0	0%	-	
	Road Impact Fee Fund Revenue Total	185,607	72,032	71,629	45,000	45,000	0	0%	169,578	
	Road Impact Fee Fund Expenditure Total	0	14,788	5,018	45,000	45,000	0	0%	83,042	
	Net Road Impact Fee Fund	185,607	57,244	66,611	0	0	0	0%	86,536	

Account No.	Account Title	2021-2022 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average
				6/30/2024			Dollar Amt	Percentage	
PARKS									
10-70-110	Full-Time Employee Salaries (4 FTE)	129,775	80,166	159,454	223,000	227,000	4,000	2%	123,131
10-70-120	Part-time Employee Salaries	2,893	12,091	9,275	18,000	18,000	0	0%	8,086
10-70-130	Employee Benefit - Retirement	25,359	14,968	29,285	45,000	46,000	1,000	2%	23,204
10-70-131	Employee Benefit-Employer FICA	10,632	7,204	12,900	19,000	19,000	0	0%	10,246
10-70-133	Employee Benefit - Work. Comp.	3,258	2,675	2,634	5,000	5,000	0	0%	2,856
10-70-134	Employee Benefit - UI	31	67	0	0	0	0	0%	33
10-70-135	Employee Benefit - Health Ins.	47,499	29,405	47,715	84,000	87,000	3,000	4%	41,539
10-70-137	Employee Testing	186	484	540	400	400	0	0%	403
10-70-140	Uniforms	2,425	4,159	6,441	7,500	7,500	0	0%	4,342
10-70-230	Travel & Training	955	0	1,499	5,000	5,000	0	0%	818
10-70-250	Equipment Supplies & Maint.	20,791	22,720	31,181	25,000	25,000	0	0%	24,897
10-70-255	Vehicle Lease	0	0	107,000	91,000	91,000	0	0%	35,667
10-70-256	Fuel Expense	4,137	5,831	7,819	10,000	10,000	0	0%	5,929
10-70-260	Buildings & Grounds - Shop	764	1,578	996	0	0	0	0%	1,113
10-70-261	Grounds Supplies & Maintenance	39,365	60,366	61,039	67,800	77,800	10,000	15%	53,590
10-70-270	Utilities	12,611	18,016	22,309	23,000	26,000	3,000	13%	17,645
10-70-280	Telephone	1,705	3,974	4,235	4,000	4,000	0	0%	3,305
10-70-312	Professional & Tech. - Engineer	3,018	12,697	753	1,000	1,000	0	0%	5,489
10-70-350	Software Maintenance	1,255	887	1,084	1,500	1,500	0	0%	1,075
10-70-385	LBA Bond Payment					113,500	113,500	100%	-
10-70-430	Trail Maintenance	43	1,449	3,818	2,000	2,000	0	0%	1,770
10-70-431	Tree Program	0	0	0	10,000	10,000	0	0%	-
10-70-550	Banking Charges	260	248	247	300	300	0	0%	252
10-70-626	UTA Park and Ride	7,259	32,496	5,999	15,000	15,000	0	0%	15,251
10-70-735	Enhancements - RAP	0	0	0	0	0	0	0%	-
10-70-740	Equipment	1,400	0	9,345	53,500	0	(53,500)	-100%	3,582
10-70-960	Storm Drain Detention Reimbursement			(80,000)	(80,000)	(80,000)	0	0%	(26,667)
		315,622	311,478	445,567	631,000	712,000	81,000	13%	357,556

PARKS

10-70-110	Full-Time Employee Salaries		223,000
10-70-120	Part-time Employee Salaries		18,000
10-70-130	Employee Benefit - Retirement		45,000
10-70-131	Employee Benefit-Employer FICA		19,000
10-70-133	Employee Benefit - Work. Comp.		5,000
10-70-134	Employee Benefit - UI		0
10-70-135	Employee Benefit - Health Ins.		84,000
10-70-137	Employee Testing		400
10-70-140	Uniforms		7,500
	Uniform and Cleaning costs		
10-70-230	Travel & Training		5,000
	<i>Charges for conferences, educational materials, & employee travel</i>		
	Playground Equipment Certification (URPA)	2,000	
	Utah Recreation & Parks Assoc. Conference	3,000	
10-70-250	Equipment Supplies & Maint.		25,000
	<i>Upkeep or repair of equipment and operating supplies</i>		
10-70-255	Vehicle Lease		91,000
	<i>Department share of Fleet Mgmt. (4 vehicles & 3 Mowers)</i>		
10-70-256	Fuel Expense		10,000
10-70-260	Buildings & Grounds - Shop		0
	<i>33% of Shop building and grounds improvements</i>		
10-70-261	Grounds Supplies & Maintenance		77,800
	<i>Upkeep and repair of park grounds and structures</i>	65,000	
	<i>Portapotty</i>	2,800	
	<i>Sprinkler Clock Rotation</i>	10,000	
10-70-270	Utilities		26,000
	<i>Electricity and Secondary Water expenses</i>		
	Electricity	13,000	
	Water	13,000	
10-70-280	Telephone		4,000
10-70-312	Professional & Tech. - Engineer		1,000
	survey of trees, sprinklers, bathrooms, etc		
10-70-350	Software Maintenance		1,500
	<i>Software maintenance contracts</i>	1,500	
	<i>Park security</i>		
51-40-385	<i>Public Works Lease Payment (Parks Portion)</i>		113,500
10-70-430	Trail Maintenance		2,000
	Service maintenance	2,000	
10-70-431	Tree Program		10,000
10-70-435	Safety Incentive Program		0
10-70-550	Banking Charges		300
	<i>Bank charges and fees and credit card transaction fees</i>		
10-70-626	UTA Park and Ride		15,000
	Dumpsters and trash removal, lights, snow removal and repairs		
10-70-735	Enhancements - RAP		0
	Park Enhancements, See Capital Projects		
10-70-740	Equipment Purchases		0
	Mower Replacement Program	0	
10-70-960	Storm Drain Detention Reimbursement		(80,000)

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
PARK IMPACT FEE FUND										
Revenue										
23-37-100	Interest Earnings	3,834	358	1,324	1,000	1,000	0	0%	1,839	
23-37-200	Park Impact Fees	90,128	10,480	54,496	40,000	40,000	0	0%	51,701	
Total Revenue		93,962	10,838	55,820	41,000	41,000	0	0%	53,540	
Contributions and Transfers										
23-39-900	Contribution From Fund Balance	0	0	0	0	0	0	0%	-	
Total Contributions and Transfers		0	0	0	0	0	0	0%	-	
Expenditures										
23-40-760	Transfers	855,687	10,838	55,820	41,000	41,000	0	0%	307,448	
Total Expenditures		855,687	10,838	55,820	41,000	41,000	0	0%	307,448	
Park Impact Fee Fund Revenue Total		93,962	10,838	55,820	41,000	41,000	0	0%	53,540	
Park Impact Fee Fund Expenditure Total		855,687	10,838	55,820	41,000	41,000	0	0%	307,448	
Net Total Park Impact Fee Fund		(761,726)	0	1	0	0	0	0%	(253,908)	

borrowed for canyon meadows 45-14245 so this moves to pay off the debt

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual 6/30/2024	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
							Dollar Amt	Percentage		
CAPITAL PROJECTS										
REVENUES										
45-31-300	Sales Tax	300,000	275,000	850,000	200,000	217,000	17,000	9%	475,000	Increase in Sales Tax
45-31-309	RAP Tax			0	50,000	0	(50,000)	-100%	-	No planned RAP
45-33-400	State Grants	0	0	0	0	0	0	0%	-	
45-33-500	Federal Grant Revenue - CARES/ ARPA	107,107	321,825	0	0	0	0	0%	142,977	
45-34-270	Developer Pmts for Improvements	137,213	0	7,389	0	0	0	0%	48,201	
45-34-440	Contributions	0	0	0	0	0	0	0%	-	
45-34-445	Contributions - Restricted	70,570	644	0	0	0	0	0%	23,738	
45-36-100	Interest Income	6,466	70,570	75,135	48,000	48,000	0	0%	50,724	
45-36-110	Gain on Sale of Assets	0	0	0	0	0	0	0%	-	
45-39-900	Fund Balance to be Appropriated	0	0	0	48,000	196,000	148,000	308%	-	No planned Fund Balance
	Transfer from RAP Tax Fund Balance			0	0	0	0	0%	-	
45-39-470	Transfer from General Fund	0	0	0	0	0	0	0%	-	
45-39-800	Transfer from Impact Fees	855,687	25,626	59,023	41,000	41,000	0	0%	313,445	
45-39-810	Transfer from Class "C"	0	0	0	0	0	0	0%	-	
		1,477,043	693,665	991,547	387,000	502,000	115,000	30%	1,054,085	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
CAPITAL PROJECTS										
45-43-730	Admin. - Improv. Other than Bldgs.	530	163,804	62,704	2,000	0	(2,000)	-100%	75,679	
45-43-740	Admin. - Purchase of Equipment	2,000	32,146	1,317	0	0	0	0%	11,821	
45-57-720	Fire - Buildings	0	5,333	0	0	0	0	0%	1,778	
45-57-730	Fire - Improvements Other than Bldgs.	166,031	281,626	2,956	0	100,000	100,000	0%	150,204	
45-57-740	Fire - Purchase of Equipment	222,107	197,709	185,000	235,000	242,000	7,000	3%	201,605	Chief's Truck
45-58-740	Community Svs - Purchase of Equipment	5,000	7,000	0	0	0	0	0%	4,000	
45-60-710	Streets - Land	6,685	0	0	0	0	0	0%	2,228	
45-60-720	Streets - Buildings	0	0	0	0	0	0	0%	-	
45-60-730	Streets - Improv. Other than Bldgs.	201,770	75,660	203,107	100,000	150,000	50,000	50%	160,179	Streetlight Program
45-70-710	Parks - Land	0	0	0			0	0%	-	
45-60-740	Streets - Purchase of Equipment	66,238	47,000	221,835	0	0	0	0%	111,691	
45-70-730	Parks - Improv. Other than Bldgs.	1,537,295	26,409	15,000	50,000	0	(50,000)	-100%	526,235	No planned improvements
45-70-740	Parks - Purchase of Equipment	25,000	61,000	0	0	0	0	0%	28,667	
45-90-900	Contribution to Fund Balance	0	0	0	0	10,000	10,000	0%	-	
		2,232,655	897,687	691,919	387,000	502,000	115,000	30%	1,274,087	

CAPITAL PROJECTS

45-43-730	Administration - Improvements Other than Buildings		0
	Christmas lights and decorations	0	
45-43-740	Administration - Equipment		0
		0	
45-57-730	Fire - Improvements Other than Bldgs.		100,000
	Add Bedroom	20,000	
	Add Bathroom (x4)	80,000	
45-57-740	Fire - Purchase of Equipment		242,000
	Vehicle Leases	112,000	
	Large Apparatus	130,000	
	Side By Side	0	
45-58-740	Community Services - Purchase of Equipment		0
		0	
45-60-710	Streets - Land		0
45-60-730	Streets - Improvements Other than Buildings		150,000
	Streetlight Replacement Program	150,000	
	<i>Rebudgeted from FY 25</i>		
45-60-740	Streets - Purchase of Equipment		0
	Vehicle Replacement	0	
45-70-730	Parks - Improvements Other than Buildings		0
	Security Cameras for parks	0	
	Playground Equipment Cherry Farms replacement	0	
	Playground Equipment Cedar Cove replacement	0	
45-70-740	Parks - Purchase of Equipment		0
45-90-900	Contribution to Fund Balance		10,000
	Recreation HVAC Reserves	10,000	
	Contribution to Fund Balance from Sales Tax		

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual 6/30/2024	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
							Dollar Amt	Percentage		
RECREATION										
RECREATION REVENUE										
20-34-720	Rental - Activity Center	14,700	15,078	16,840	13,000	13,000	0	0%	15,539	
20-34-750	Recreation Fees	0	0	0	0	0	0	0%	-	
20-34-751	Membership Fees	18,714	21,793	18,620	25,000	25,000	0	0%	19,709	
20-34-752	Competition Basketball	21,004	22,040	25,978	22,000	22,000	0	0%	23,007	
20-34-753	Misc. Revenue	1,599	1,204	719	750	1,000	250	33%	1,174	
20-34-754	Competition Baseball	0	0	0	500	1,000	500	100%	-	
20-34-755	Basketball	13,839	13,981	13,694	13,000	13,000	0	0%	13,838	
20-34-756	Baseball & Softball	11,800	12,734	10,303	10,000	10,000	0	0%	11,612	
20-34-757	Soccer	16,075	19,728	17,431	16,000	16,000	0	0%	17,745	
20-34-758	Flag Football	3,826	4,800	4,883	4,000	3,000	(1,000)	-25%	4,503	Decrease attendance
20-34-759	Volleyball	2,040	1,317	1,261	1,500	2,000	500	33%	1,539	Increase attendance
20-36-897	Knight's Football Registration	0	0	0	0	0	0	0%	-	
20-34-760	Wrestling	0	0	940	500	1,000	500	100%	313	Increase attendance
20-34-761	Pickleball			1,675	1,000	1,000	0	0%	558	Increase attendance
20-34-763	Summer Camps	0	0	3,443	3,000	3,000	0	0%	1,148	
20-34-765	FAC Concessions	0	0	0	500	500	0	0%	-	
20-34-841	Gravel Pit Fees	185,431	70,992	40,563	20,000	15,000	(5,000)	-25%	98,995	Less extraction than prior years
20-36-895	Rental of Uniforms and Equip	0	0	27	0	0	0	0%	9	
Total Recreation Fee Revenue:		289,028	183,667	156,376	130,750	126,500	(4,250)	-3%	209,690	
20-37-100	Interest Earnings	1,984	21,472	24,354	2,000	2,000	0	0%	15,937	
Contributions & Transfers										
20-39-470	Transfer from General Fund	75,000	83,000	0	134,000	134,000	0	0%	52,667	
20-39-800	Transfer from Recreation Impact Fees	35,971	4,313	22,211	10,000	10,000	0	0%	20,831	
20-39-900	Fund Balance to be Appropriated	0	0	0	121,750	136,000	14,250	12%	-	
					0	0	0	0%	-	
Total Contributions & Transfers:		110,971	87,313	22,211	265,750	280,000	14,250	5%	73,498	
Total Fund Revenues		401,982	292,452	202,941	398,500	408,500	10,000	3%	299,125	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
RECREATION										
20-71-110	Full-Time Employee Salaries	54,943	61,236	62,540	65,000	73,000	8,000	12%	59,573	COLA/Merit
20-71-120	Part-time Employees Salaries	43,546	61,409	67,431	76,000	76,000	0	0%	57,462	
20-71-130	Employee Benefit - Retirement	10,506	11,806	12,110	13,000	15,000	2,000	15%	11,474	Benefits Increase
20-71-131	Employee Benefit-Employer FICA	8,258	9,857	11,026	11,000	12,000	1,000	9%	9,714	COLA/Merit
20-71-133	Employee Benefit - Work. Comp.	1,792	1,793	1,120	3,000	3,000	0	0%	1,568	
20-71-134	Employee Benefit - Unemployment Ins.	25	63	0	0	0	0	0%	29	
20-71-135	Employee Benefit - Health Ins.	6,710	5,949	6,277	7,000	6,000	(1,000)	-14%	6,312	Supp. Request- Pmt in Lieu
20-71-137	Employee Testing	20	258	871	500	500	0	0%	383	
20-71-230	Travel & training	0	0	445	1,500	2,000	500	33%	148	Increase Conf. Fees
20-71-240	Office Supplies and Expense	959	994	1,583	1,000	1,500	500	50%	1,178	
20-71-241	Materials & Supplies	4,100	2,889	3,477	3,000	3,000	0	0%	3,489	
20-71-250	Equipment Supplies & Maint.	2,834	892	1,596	1,000	1,000	0	0%	1,774	
20-71-255	Vehicle Lease			5,000	7,000	7,000	0	0%	1,667	
20-71-256	Fuel Expense	10	217	441	500	500	0	0%	223	
20-71-262	General Government Buildings	857	650	3,502	2,000	2,000	0	0%	1,670	
20-71-270	Utilities	5,320	6,469	5,729	11,000	12,000	1,000	9%	5,839	Rocky Mtn Power Expectation
20-71-280	Telephone	4,497	4,653	5,652	5,000	5,000	0	0%	4,934	
20-71-331	Community Events	390	2,781	0	0	0	0	0%	1,057	
20-71-340	Program Officials	0	0	0	0	0	0	0%	-	
20-71-350	Software Maintenance	802	887	897	1,500	1,500	0	0%	862	
20-71-370	Professional and Technical	0	0	0	0	0	0	0%	-	
20-71-390	Volunteer Background Checks	0	0	0	0	2,500	2,500	0%	-	Supp. Request- Background Check
20-71-480	Basketball	7,544	11,051	10,492	13,000	13,000	0	0%	9,696	
20-71-481	Baseball & Softball	8,414	6,651	5,116	8,000	8,000	0	0%	6,727	
20-71-482	Soccer	5,202	5,707	6,183	7,000	7,000	0	0%	5,697	
20-71-483	Flag Football	1,996	1,925	2,504	3,500	3,500	0	0%	2,141	
20-71-484	Volleyball	1,688	1,157	1,481	2,000	2,000	0	0%	1,442	
20-71-485	Summer Fun	1,073	1,000	1,415	2,000	2,000	0	0%	1,163	
20-71-486	Sr Luncheon	755	616	1,640	3,000	0	(3,000)	-100%	1,004	Move to Events in General Fund
20-71-488	Competition Basketball	9,995	8,347	14,240	14,000	14,000	0	0%	10,861	
20-71-489	Competition Baseball	0	0	233	2,000	2,000	0	0%	78	
20-71-491	Cornhole	0	1,068	0	500	500	0	0%	356	
20-71-492	Pickleball/ Wrestling	0	1,436	2,301	3,000	3,000	0	0%	1,246	
20-71-493	Summer Camps	0	0	1,773	3,000	3,000	0	0%	591	
20-71-495	FAC Concessions	0	0	0	500	500	0	0%	-	
20-71-530	Interest Expense	14,575	9,458	10,586	7,000	7,000	0	0%	11,540	
20-71-550	Banking Charges	1,923	2,081	2,238	2,000	2,000	0	0%	2,081	
20-71-610	Miscellaneous	608	573	543	1,500	1,500	0	0%	575	
20-71-625	Cash Over and Short	(0)	(2)	0	0	0	0	0%	(1)	
20-71-740	Equipment	6,158	5,405	1,012	8,500	8,000	(500)	-6%	4,191	Purchased mini fridge in FY25
20-71-811	Bond Principal	68,400	66,960	69,840	73,000	73,000	0	0%	68,400	
20-71-900	Transfer to Fund Balance	0	0		0	0	0	0%	-	
20-71-915	Transfer to Admin Svs	25,000	35,000	35,000	35,000	35,000	0	0%	31,667	
		298,899	331,237	356,289	397,500	408,500	11,000	3%	328,808	

RECREATION FUND

RECREATION EXPENDITURES

20-71-110	Full-time Salaries		73,000
20-71-120	Part-time Salaries		76,000
20-71-130	Employee Benefit - Retirement		15,000
20-71-131	Employee Benefit-Employer FICA		12,000
20-71-133	Employee Benefit - Work. Comp.		3,000
20-71-134	Employee Benefit - UI		0
20-71-135	Employee Benefit - Health Ins.		6,000
20-71-137	Employee Testing		500
	Background Checks- Employee Tests	500	
20-71-230	Travel and Training		2,000
	<i>Charges for conferences, educational materials, & employee travel</i>		
	Utah Rec & Parks Association Conference	1,500	
	ULCT Conferences	300	
	Other	200	
20-71-240	Office Supplies and Expense		1,500
	<i>Copier Supplies, Postage, and general office supplies</i>		
20-71-241	Materials & Supplies		3,000
	<i>Towel Service</i>		
20-71-250	Equipment Supplies & Maint.		1,000
	<i>Upkeep or repair of equipment and operating supplies</i>		
	Weight Equipment		
20-71-255	Vehicle Lease		7,000
20-71-256	Fuel Expense		500
20-71-262	General Government Buildings		2,000
	<i>Upkeep of building and floor resurfacing</i>	2,000	
20-71-270	Utilities		12,000
	<i>Electricity and Natural Gas expenses</i>		
20-71-280	Telephone		5,000
20-71-350	Software Maintenance		1,500
	<i>Software maintenance contracts</i>		
20-71-390	Volunteer Background Check (All Sports)		2,500
20-71-480	Basketball		13,000
	<i>Jr. Jazz program - 300 participants</i>		
20-71-481	Baseball & Softball		8,000
	<i>T-ball, Coach Pitch, Machine Pitch, baseball & softball - 250 participants</i>		
20-71-482	Soccer		7,000
	<i>Pre-kindergarten to 4th grade; 300 participants</i>	5,000	
	<i>Soccer goals</i>	2,000	
20-71-483	Flag Football		3,500
	<i>1st to 9th grade, co-educational - 110 participants</i>		
20-71-484	Volleyball		2,000
	<i>Girls 3rd to 9th grade - 70 participants</i>		
20-71-485	Summer Fun		2,000
	<i>Citizen participation end of school swim - 800 participants</i>		
20-71-486	Sr Luncheon		0
20-71-488	Competition Basketball		14,000
20-71-489	Competition Baseball		2,000
20-71-491	Cornhole		500
20-71-492	Pickleball/ Wrestling		3,000

20-71-493	Summer Camps		3,000
20-71-495	FAC Consessions		500
20-71-530	Interest Expense - Bond		7,000
	28% Fire, 72% Recreation		
20-71-550	Banking Charges		2,000
	<i>Bank charges and fees and credit card transaction fees</i>		
20-71-610	Miscellaneous		1,500
20-71-625	Cash Over and Short		0
20-71-740	Equipment		8,000
	Rental of Exercise Equipment	5,000	
	Bleachers	3,000	
	Mini Fridge		
20-71-811	Sales Tax Rev Bond - Principal		73,000
	28% Fire, 72% Recreation		
20-71-900	Increase in Fund Balance		0
20-71-915	Transfer to Admin Services		35,000

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Estimates	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024				Dollar Amt	Percentage		
RECREATION IMPACT FEE FUND											
Revenue											
27-37-200	Recreation Impact Fees	35,862	4,170	21,684	15,008	10,000	10,000	0	0%	20,572	
	Total Source: 34:	35,862	4,170		15,008	10,000	10,000	0	0%	13,344	
27-37-100	Interest Earnings	109	143	527	0	0	0	0	0%	259	
	Total Revenue	35,971	4,313	527	15,008	10,000	10,000	0	0%	13,603	
Contributions and Transfers											
27-39-500	Contribution From Fund Balance	0	0	0	0	0	0	0	0%	-	
	Total Contributions and Transfers	0	0	0	0	0	0	0	0%	-	
Expenditures											
27-40-760	Projects	0	4,313	22,211	15,008	10,000	10,000	0	0%	8,841	
27-80-800	Transfers	35,971	0	0	0	0	0	0	0%	-	
	Total Expenditures	35,971	0	22,211	15,008	10,000	10,000	0	0%	19,394	
	Recreation Impact Fee Fun Revenue Total	35,971	4,313	527	15,008	10,000	10,000	0	0%	13,603	
	Recreation Impact Fee Fund Expenditure Total	35,971	0	22,211	15,008	10,000	10,000	0	0%	19,394	
	Net Total Rec Impact Fee Fund	0	4,313	(21,684)	0	0	0	0	0%	(5,790)	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
							Dollar Amt	Percentage		
WATER UTILITY FUND										
WATER UTILITIES REVENUE										
51-37-100	Water Sales	1,575,799	1,612,835	1,604,357	1,650,000	1,700,000	50,000	3%	1,597,664	Maintain Services
51-37-105	Water Connection Fee	11,395	3,765	7,155	5,000	5,000	0	0%	7,438	
51-37-130	Penalties	33,710	42,116	42,927	42,000	42,000	0	0%	39,584	
Total Water Utilities Revenue:		1,620,904	1,658,716	1,654,439	1,697,000	1,747,000	50,000	3%	1,644,686	
MISCELLANEOUS										
51-34-270	Developer Payments for Improvements	0	0		0	0	0	0%	-	
51-36-100	Interest Earnings	10,341	120,366	127,485	60,000	60,000	0	0%	86,064	
51-36-300	Misc. Utility	134	0	0	0	0	0	0%	45	
51-38-900	Sundry Revenue	(50)	0	68,751	0	0	0	0%	22,900	
51-38-920	Gain Loss Sale of Assets	0	0	0	0	0	0	0%	-	
Total Miscellaneous		10,425	120,366	196,236	60,000	60,000	0	0%	109,009	
CONTRIBUTIONS AND TRANSFERS										
51-38-820	Transfer from Water Impact Fd	41,161	12,332	52,028	12,000	12,000	0	0%	35,174	
51-38-910	Capital Contributions	44,970	408,786	48,920	0	0	0	0%	167,559	
51-39-900	Contribution from Fund Balance	0	0	0	695,000	272,000	(423,000)	-61%	-	1375 Project completed in FY25
Total Contributions and Transfers:		86,131	421,118	100,948	707,000	284,000	(423,000)	-60%	202,732	
		1,717,459	2,200,200	1,951,623	2,464,000	2,091,000	(373,000)	-15%	1,956,428	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
WATER										
51-40-110	Full-Time Employee Salaries (2 FTE)	78,372	131,021	136,279	162,000	167,000	5,000	3%	115,224	COLA/Merit
51-40-120	Part-time Employee Salaries	0	0	0	0	0	0	0%	-	
51-40-130	Employee Benefit - Retirement	1,711	11,711	23,460	34,000	35,000	1,000	3%	12,294	Benefits Increase
51-40-131	Employee Benefit-Employer FICA	6,569	10,773	11,000	13,000	13,000	0	0%	9,447	
51-40-133	Employee Benefit - Work. Comp.	1,953	3,798	3,009	4,000	4,000	0	0%	2,920	
51-40-134	Employee Benefit - UI	9	39	0	0	0	0	0%	16	
51-40-135	Employee Benefit - Health Ins.	5,709	11,476	20,180	29,000	30,000	1,000	3%	12,455	Supp. Request- Pmt in Lieu
51-40-137	Employee Testing	134	300	243	300	500	200	67%	226	
51-40-140	Uniforms	1,482	2,386	2,025	2,000	2,000	0	0%	1,965	
51-40-210	Books/Subscriptions/Membership	1,381	1,268	1,479	3,000	3,000	0	0%	1,376	
51-40-230	Travel & Training	2,424	3,830	4,558	4,700	7,500	2,800	60%	3,604	Increase Trainings
51-40-240	Office Supplies & Expense	1,426	690	1,321	2,000	2,000	0	0%	1,146	
51-40-250	Equipment Supplies & Maint.	9,351	3,431	17,044	10,000	10,000	0	0%	9,942	
51-40-255	Vehicle Lease	0	0	104,000	92,000	92,000	0	0%	34,667	
51-40-256	Fuel Expense	6,355	9,335	5,471	10,000	10,000	0	0%	7,054	
51-40-260	Buildings & Grounds	0	819	408	5,000	5,000	0	0%	409	
51-40-270	Utilities	20,916	20,639	20,897	20,000	31,000	11,000	55%	20,818	Rocky Mtn Power Expectation
51-40-280	Telephone	5,840	7,202	8,730	7,000	7,000	0	0%	7,258	
51-40-312	Professional/Technical-Engineering	17,458	19,960	10,295	10,000	10,000	0	0%	15,904	
51-40-318	Professional/Technical	0	0	0	2,000	2,000	0	0%	-	
51-40-325	GIS/ Mapping	10,885	6,793	11,027	5,000	5,000	0	0%	9,568	
51-40-350	Software Maintenance	7,407	9,269	7,765	11,000	11,000	0	0%	8,147	
51-40-370	Utility Billing Services	15,900	14,597	18,148	17,000	17,000	0	0%	16,215	
51-40-385	LBA Bond Payment					220,000	220,000	100%	-	PW Bond Pmt Shared
51-40-480	Special Water Supplies	4,239	4,272	5,647	7,000	7,000	0	0%	4,719	
51-40-481	Water Purchases	358,143	370,766	383,203	412,000	412,000	0	0%	370,704	
51-40-485	Fire Hydrant/ Cla-valve Update	19,513	10,931	35,403	65,000	25,000	(40,000)	-62%	21,949	Reduction in needed replacement
51-40-490	O & M Charge	71,474	90,063	135,771	100,000	100,000	0	0%	99,103	
51-40-495	Meter Replacements	103,237	195,509	194,776	200,000	200,000	0	0%	164,507	* Water Meter Project ending FY27
51-40-530	Interest Expense	101,494	98,129	95,680	118,000	118,000	0	0%	98,434	
51-40-550	Banking Charges	5,570	5,892	5,903	6,000	6,000	0	0%	5,788	
51-40-650	Depreciation	284,699	291,359	306,796	325,000	325,000	0	0%	294,285	
51-40-811	Bond - Principal	95,000	0	0	100,000	100,000	0	0%	31,667	
51-40-730	Improv. Other than Buildings	14,260	6,401	32,885	584,000	10,000	(574,000)	-98%	17,848	1375 Project Completed FY25
51-40-740	Equipment	0	0	1,809	0	0	0	0%	603	
51-40-750	Capital Outlay - Vehicles	58,000	58,000	0	0	0	0	0%	38,667	
51-40-915	Transfer to Admin Svs	72,000	101,000	101,000	104,000	104,000	0	0%	91,333	
	Transfer to Reserve for Replacement									
		1,382,914	1,501,659	1,706,212	2,464,000	2,091,000	(373,000)	-15%	1,530,262	

WATER UTILITY

51-40-110	Full-Time Employee Salaries		167,000
51-40-120	Part-time Employee Salaries		0
51-40-130	Employee Benefit - Retirement		35,000
51-40-131	Employee Benefit-Employer FICA		13,000
51-40-133	Employee Benefit - Work. Comp.		4,000
51-40-134	Employee Benefit - UI		0
51-40-135	Employee Benefit - Health Ins.		30,000
51-40-137	Employee Testing		500
51-40-140	Uniforms		2,000
51-40-210	Books/Subscriptions/Membership		3,000
	<i>Memberships in Professional Organizations and Subscriptions</i>		
	Rural Water Users of Utah	1,300	
	APWA	50	
	AWWA	350	
	Cross-Control Certification	250	
51-40-230	Travel		7,500
	<i>Charges for conferences, educational materials, & employee travel</i>		
	Rural Water Conference	3,000	
	Backflow Technician Certification	0	
	Other local classes	4,500	
51-40-240	Office Supplies & Expense		2,000
	<i>Copier Supplies, Postage, and general office supplies</i>		
51-40-250	Equipment Supplies & Maint.		10,000
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
51-40-255	Vehicle Lease		92,000
	1 Pickup (On going)	7,000	
	1 Pickup (On going)	13,000	
	Backhoe (Scheduled Replacement)	7,000	
	Dump Truck (Scheduled Replacement)	65,000	
51-40-256	Fuel Expense		10,000
51-40-260	Buildings & Grounds		5,000
	<i>33% of Shop building and grounds maintenance</i>		
51-40-270	Water - Power & Pumping		31,000
51-40-280	Telephone and wireless		7,000
51-40-312	Professional/Technical-Engineering		10,000
	<i>Engineering Services including lead/copper survey</i>		
	<i>General</i>		
51-40-315	Professional/Technical - Auditor		0
51-40-318	Professional/Technical		2,000
	<i>Bond disclosure preparation and submission</i>		
51-40-325	GIS/ Mapping	5,000	5,000
51-40-350	Software Maintenance		11,000
	<i>Software maintenance contracts</i>		
	Master Meter	2,500	
	IWorQ	4,500	
	Caselle	3,500	

	Win-911	500	
	LogMeIn	0	
51-40-370	Utility Billing Services		17,000
	<i>% of services associated with the billing and collection of utility accounts</i>		
51-40-385	Public Works Lease Payment (Water Portion)		220,000
51-40-480	Special Water Supplies		7,000
	<i>Testing supplies and costs to ensure water quality</i>		
	Chemtech-Ford	5,500	
	Davis County Health	1,500	
51-40-481	Water Purchases		412,000
	<i>Culinary water purchased from Weber Basin</i>		
51-40-485	Fire Hydrant/ Cla-valve Update		25,000
	<i>Annual replacement program - Cla-valves added this year to program</i>		
51-40-490	Water O & M Charge		100,000
	<i>Water system supplies and maintenance.</i>		
51-40-530	Interest Expense		118,000
	<i>Interest payment on Bond</i>		
51-40-550	Banking Charges		6,000
	<i>Bank charges and fees and credit card transaction fees</i>		
51-40-650	Depreciation		325,000
51-40-720	Meter Replacements		200,000
	<i>Replace 400 meters</i>		
51-40-811	Bond - Principal		100,000
	<i>Principal payment on bond</i>		
51-80-512	Contributions		0
51-40-730	Improvements other than Buildings		10,000
	1375 Line Replacement (Re-budgeted)	0	
	Water Rate Study (Re-budgeted)	10,000	
	CFP/IFFP/IFA Study	0	
51-40-740	Equipment		0
		0	
51-40-750	Vehicles		0
51-40-900	Contribution to Fund Balance		0
51-40-915	Transfer to Admin Services		104,000

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
WATER IMPACT FEE FUND										
Revenue										
26-37-100	Interest Earnings	648	4,907	7,397	2,000	2,000	0	0%	2,856	
26-37-200	Water Impact Fees	68,862	8,593	36,477	10,000	10,000	0	0%	66,214	
	Total Revenue	69,510	13,500	43,874	12,000	12,000	0	0%	69,070	
Contributions and Transfers										
26-39-500	Contribution From Fund Balance	0	0	0	0	0	0	0%	-	
Expenditures										
26-40-760	Projects	0	8,025	52,028	0	0	0	0%	36,153	
26-80-800	Transfers	41,161	4,307	0	12,000	12,000	0	0%	13,720	
	Contribution to Fund Balance	0	0		0	0	0	0%	-	
	Water Impact Fee Fund Revenue Total	69,510	13,500	43,874	12,000	12,000	0	0%	69,070	
	Water Impact Fee Fund Expenditure Total	41,161	12,332	52,028	12,000	12,000	0	0%	49,874	
	Net Total Water Impact Fee Fund	28,349	1,168	-8,154	0	0	0	0%	19,196	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
SEWER UTILITY FUND										
MISCELLANEOUS REVENUE										
52-36-100	Interest Earnings	16,249	143,947	225,989	100,000	100,000	0	0%	128,728	
	Total Miscellaneous Revenue:	16,249	143,947	225,989	100,000	100,000	0	0%	128,728	
SEWER UTILITIES REVENUE										
52-37-300	Sewer Sales	1,036,254	1,072,478	1,156,795	1,171,000	1,233,000	62,000	5%	1,088,509	6% CWSID Increase Only
52-37-360	CWDIS 5% Retainage	8,803	1,365	5,910	3,000	3,000	0	0%	5,360	
	Total Sewer Utilities Revenue:	1,045,057	1,073,843	1,162,705	1,174,000	1,236,000	62,000	5%	1,093,868	
CONTRIBUTIONS & TRANSFERS										
52-38-820	Transfer from Sewer Impact	23,863	34,037	59,361	738,000	30,000	(708,000)	-96%	39,087	PW Bond Pmt shared
52-38-910	Capital Contributions	55,800	287,951	50,944	0	0	0	0%	131,565	
52-38-920	Gain Loss Sale of Assets	0	0	0	0	0	0	0%	-	
52-39-900	Contribution from Fund Balance	0	0	0	0	0	0	0%	-	
	Total Contributions:	79,663	321,988	110,305	738,000	30,000	(708,000)	-96%	170,652	
		1,140,970	1,539,778	1,498,999	2,012,000	1,366,000	(646,000)	-32%	1,393,249	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
SEWER UTILITY										
52-40-110	Full-Time Employee Salaries (1 FTE)	78,966	63,054	78,314	79,000	81,000	2,000	3%	73,445	COLA/Merit
52-40-120	Part-time Employee Salaries	0	0	0	0	0	0	0%	-	
52-40-130	Employee Benefit - Retirement	3,811	8,637	13,716	17,000	17,000	0	0%	8,721	
52-40-131	Employee Benefit-Employer FICA	5,691	4,261	5,682	7,000	7,000	0	0%	5,211	
52-40-133	Employee Benefit - Work. Comp.	1,835	1,610	1,318	2,000	2,000	0	0%	1,588	
52-40-134	Employee Benefit - UI	5	6	0	0	0	0	0%	4	
52-40-135	Employee Benefit - Health Ins.	16,496	25,689	26,765	30,000	31,000	1,000	3%	22,983	Supp. Request- Pmt in Lieu
52-40-140	Uniforms	579	756	689	1,000	1,000	0	0%	675	
52-40-230	Travel & Training	1,764	2,018	351	3,000	6,000	3,000	100%	1,378	Increase Trainings
52-40-240	Office Supplies & Expense	1,426	635	1,069	1,000	1,000	0	0%	1,043	
52-40-250	Equipment Supplies & Maint.	3,721	924	891	4,000	4,000	0	0%	1,845	
52-40-255	Vehicle Lease	0	0	8,000	8,000	8,000	0	0%	2,667	
52-40-256	Fuel Expense	2,270	2,422	2,468	3,000	3,000	0	0%	2,387	
52-40-270	Utilities	305	228	47	1,000	1,000	0	0%	193	
52-40-280	Telephone	367	718	654	1,000	1,000	0	0%	580	
52-40-312	Professional/Technical-Engin	848	370	20,326	6,000	6,000	0	0%	7,181	
52-40-325	GIS/ Mapping	1,798	8,213	3,969	3,000	3,000	0	0%	4,660	
52-40-350	Software Maintenance	3,407	2,660	2,691	3,000	3,000	0	0%	2,919	
52-40-370	Utility Billing Services	11,104	10,180	12,667	13,000	13,000	0	0%	11,317	
52-40-385	LBA Bond Payment			47,691		163,000	163,000	100%	15,897	PW Bond Pmt shared
52-40-490	O & M Charge	16,802	44,469	34,480	50,000	50,000	0	0%	31,917	
52-40-491	Sewer Treatment Fees	486,699	523,761	592,119	605,000	605,000	0	0%	534,193	
52-40-550	Banking Charges	3,649	3,883	3,892	4,000	4,000	0	0%	3,808	
52-40-650	Depreciation	148,357	160,814	166,319	175,000	175,000	0	0%	158,497	
52-40-690	Projects	6,246	30,260	9,306	707,000	0	(707,000)	-100%	15,271	PW Bond Pmt shared
52-40-915	Transfer to Admin Svs	43,000	61,000	61,000	61,000	61,000	0	0%	55,000	
52-40-900	Increase in Fund Balance			0	228,000	120,000	(108,000)	-47%	-	
		839,146	956,567	1,094,424	2,012,000	1,366,000	(646,000)	-32%	963,379	

SEWER UTILITY

EXPENDITURES

52-40-110	Full-Time Employee Salaries - 1 FTE		81,000
52-40-120	Part-time Employee Salaries		0
52-40-130	Employee Benefit - Retirement		17,000
52-40-131	Employee Benefit-Employer FICA		7,000
52-40-133	Employee Benefit - Work. Comp.		2,000
52-40-134	Employee Benefit - UI		0
52-40-135	Employee Benefit - Health Ins.		31,000
52-40-140	Uniforms		1,000
	.85 FTE Public Works Uniform and Cleaning costs		
52-40-230	Travel and Training		6,000
	<i>Charges for conferences, educational materials, & employee travel</i>		
52-40-240	Office Supplies & Expense		1,000
	<i>Copier Supplies, Postage, and general office supplies</i>		
52-40-250	Equipment Supplies & Maint.		4,000
	<i>Upkeep or repair of equip. and oper. supplies, including pump repair</i>		
52-40-255	Vehicle Lease		8,000
	Truck & Plow (On going)		
52-40-256	Fuel Expense		3,000
52-40-270	Utilities		1,000
52-40-280	Telephone		1,000
52-40-312	Professional/Technical-Engineering		6,000
	Engineering	6,000	
	DWQ Exception	0	
	SSMP Update	0	
52-40-325	GIS/ Mapping		3,000
52-40-350	Software Maintenance		
	<i>Software maintenance contracts</i>		3,000
	<i>Caselle</i>	3,000	
52-40-370	Utility Billing Services		13,000
	<i>% of services associated with the billing and collection of utility accounts</i>		
51-40-385	Public Works Lease Payment (Sewer Portion)		163,000
52-40-490	Sewer O & M Charge		50,000
	<i>Sewer system supplies and maintenance.</i>		
	<i>increase cleaning</i>		
52-40-491	Sewer Treatment Fee		605,000
	<i>Central Weber Sewer Improvement District charges - 6% increase</i>		
52-40-550	Banking Charges		4,000
	<i>Bank charges and fees and credit card transaction fees</i>		
52-40-650	Depreciation		175,000
52-40-690	Projects		0
	LBA Bond Payment	0	
52-40-915	Transfer to Admin Services		61,000
52-40-900	Increase in Fund Balance		120,000

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
6/30/2024							Dollar Amt	Percentage		
SEWER IMPACT FEE FUND										
Revenue										
21-37-100	Interest Earnings	3,736	32,560	47,498	10,000	10,000	0	0%	83,794	
21-37-200	Sewer Impact Fees	126,119	19,065	79,191	20,000	20,000	0	0%	224,375	
	Total Revenue	129,855	51,625	126,689	30,000	30,000	0	0%	308,169	
Contributions and Transfers										
21-39-500	Contribution From Fund Balance	0	0	0	707,000	0	(707,000)	-100%	-	PW Bond Pmt shared
	Total Contributions and Transfers	0	0	0	707,000	0	(707,000)	-100%	-	
Expenditures										
21-40-490	Sewer Impact Fee Projects	0	0	0	0	0	0	0%	-	
21-40-760	Transfer to Sewer Fund	0	9,364	14,553	737,000	30,000	(707,000)	-96%	23,917	PW Bond Pmt shared
	Contribution to Fund Balance			0	0	0	0	0%	-	
	Total Expenditures	0	9,364	14,553	737,000	30,000	(707,000)	-96%	23,917	
	Sewer Impact Fee Fund Revenue Total	129,855	51,625	126,689	737,000	30,000	(707,000)	-96%	308,169	
	Sewer Impact Fee Fund Expenditure Total	0	9,364	14,553	737,000	30,000	(707,000)	-96%	23,917	
	Net Total Sewer Impact Fee Fund	129,855	42,260	112,136	0	0	0	0%	284,252	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
							Dollar Amt	Percentage		
6/30/2024										
SANITATION UTILITY FUND										
MISCELLANEOUS REVENUE										
53-36-100	Interest Earnings	2,217	19,506	29,934	15,000	16,000	1,000	7%	21,489	
	Total Miscellaneous Revenue:	2,217	19,506	29,934	15,000	16,000	1,000	7%	21,489	
SANITATION UTILITIES REVENUE										
53-37-130	PENALTIES									
53-37-700	Sanitation Fees	519,805	540,026	558,087	579,000	735,000	156,000	27%	474,479	Recycling Program
	Total Sanitation Utilities Revenue:	519,805	540,026	558,087	579,000	735,000	156,000	27%	474,479	
MISCELLANEOUS										
53-38-920	Gain Loss Sale of Assets	0	0	0	0	0	0	0%	-	
53-39-500	Contribution from Fund Balance	0	0	0	0	33,000	33,000	0%	-	
	Total Miscellaneous:	0	0	0	0	33,000	33,000	0%	-	
		522,022	559,533	588,021	594,000	784,000	190,000	32%	495,967	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
SANITATION UTILITY										
53-40-110	Full-Time Employee Salaries	1,622	0	0	0	0	0	0%	-	
53-40-120	Part-time Employee Salaries	0	0	0	0	0	0	0%	-	
53-40-130	Employee Benefit - Retirement	295	0	0	0	0	0	0%	-	
53-40-131	Employee Benefit-Employer FICA	128	0	0	0	0	0	0%	-	
53-40-133	Employee Benefit - Work. Comp.	39	0	0	0	0	0	0%	-	
53-40-134	Employee Benefit - UI	0	0	0	0	0	0	0%	-	
53-40-135	Employee Benefit - Health Ins.	378	0	0	0	0	0	0%	-	
53-40-140	Uniforms	0	0	0	0	0	0	0%	-	
53-40-250	Equipment Supplies & Maint.	38,365	0	42,534	23,000	78,000	55,000	239%	28,356	Recycling Program
53-40-280	Telephone	40	0	0	0	0	0	0%	-	
53-40-350	Software Maintenance	2,334	2,587	2,691	3,000	3,000	0	0%	2,206	
53-40-370	Utility Billing Services	4,898	4,587	5,631	4,000	4,000	0	0%	4,301	
53-40-385	LBA Bond Payment					85,000	85,000	100%	-	PW Bond Pmt
53-40-492	Sanitation Fee Charges	442,864	446,973	469,054	506,000	574,000	68,000	13%	378,431	Recycling Program
53-40-550	Banking Charges	1,743	1,851	1,855	2,000	2,000	0	0%	1,544	
53-40-915	Transfer to Admin Services	36,000	38,000	38,000	38,000	38,000	0	0%	31,667	
53-40-900	Contribution to Fund Balance	0	0	0	18,000	0	(18,000)	-100%	-	
		528,704	493,997	559,765	594,000	784,000	190,000	32%	446,504	

SANITATION UTILITY

53-40-110	Full-Time Employee Salaries - 0 FTE		0
53-40-120	Part-time Employee Salaries		0
53-40-130	Employee Benefit - Retirement		0
53-40-131	Employee Benefit-Employer FICA		0
53-40-133	Employee Benefit - Work. Comp.		0
53-40-134	Employee Benefit - UI		0
53-40-135	Employee Benefit - Health Ins.		0
53-40-140	Uniforms		0
53-40-240	Office Supplies & Expense		0
53-40-250	Equipment Supplies & Maint.	23,000	78,000
	<i>Purchase of 300 garbage cans</i>	0.0	
	<i>Recycling Cans</i>	55,000	
53-40-255	Vehicle Lease		0
53-40-350	Software Maintenance		3,000
	<i>Software maintenance contracts</i>		
53-40-370	Utility Billing Services		4,000
	<i>% of services associated with the billing and collection of utility accounts</i>		
53-40-385	<i>Public Works Lease Payment (Sanitation Portion)</i>		85,000
53-40-492	Sanitation Fee Charges		574,000
	<i>Collection and disposal fees (6% increase)</i>	574,000	
53-40-550	Banking Charges		2,000
	Bank charges and fees and credit card transaction fees		
53-40-650	Depreciation		0
53-40-915	Transfer to Admin Services		38,000
53-40-900	Contribution to Fund Balance		0

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-2025 6 Mo Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
								Dollar Amt	Percentage		
STORM DRAIN											
MISCELLANEOUS REVENUE											
54-33-400	State Grants	0	0	0	0	0	0	0	0%	-	Increase Revenues
54-36-100	Interest Earnings	1,995	22,221	48,192	17,856	20,000	21,000	1,000	5%	24,136	
Total Miscellaneous Revenue:		1,995	22,221	48,192	17,856	20,000	21,000	1,000	5%	24,136	
STORM DRAIN UTILITIES REVENUE											
54-37-450	Storm Drain Revenue	204,208	522,449	561,952	288,981	572,000	665,000	93,000	16%	429,536	Internal Audit Assessment
Total Storm Drain Utilities Revenue:		204,208	522,449	561,952	288,981	572,000	665,000	93,000	16%	429,536	
54-34-270	Developer Pmts for Improvements	0	0	0	0	0	0	0	0%	-	
54-38-910	Capital Contributions	12,528	306,001	23,840	0	0	0	0	0%	114,123	
Total Contributions:		12,528	306,001	23,840	0	0	0	0	0%	114,123	
CONTRIBUTIONS AND TRANSFERS											
54-38-820	Transfer from Impact Fees	34,596	16,222	40,315	0	20,000	20,000	0	0%	30,378	
54-39-500	Contribution From Fund Bal	0	0	0	0	0	0	0	0%	-	
	ARPA					0	0	0	0%	-	
Total Contributions and Transfers		0	0	0	0	20,000	20,000	0	0%	-	
		218,731	850,671	633,984	306,837	612,000	706,000	94,000	15%	567,796	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
STORM DRAIN										
54-40-110	Full-Time Employee Salaries (1 FTE)	34,264	57,029	67,144	73,000	76,000	3,000	4%	52,812	COLA/Merit
54-40-120	Part-time Employee Salaries	0	0	0	0	0	0	0%	-	
54-40-130	Employee Benefit - Retirement	1,718	11,464	11,717	16,000	16,000	0	0%	8,300	
54-40-131	Employee Benefit-Employer FICA	2,516	4,020	4,795	6,000	6,000	0	0%	3,777	
54-40-133	Employee Benefit - Work. Comp.	930	1,514	1,047	2,000	2,000	0	0%	1,163	
54-40-134	Employee Benefit - UI	5	6	0	0	0	0	0%	4	
54-40-135	Employee Benefit - Health Ins.	15,628	25,685	26,758	30,000	31,000	1,000	3%	22,690	Supp. Request- Pmt in Lieu
54-40-140	Uniforms	579	756	639	1,000	1,000	0	0%	658	
54-40-230	Travel and Training	0	(40)	100	1,000	2,000	1,000	100%	20	Increase Trainings
54-40-250	Equipment Supplies & Maintenance	0	1,123	157	1,200	1,200	0	0%	427	
54-40-255	Vehicle Lease	0	0	10,000	8,000	8,000	0	0%	3,333	
54-40-256	Fuel Expense	1,562	1,366	3,005	1,600	1,600	0	0%	1,978	
54-40-260	Grounds Maintenance	0	80,000	80,017	80,000	80,000	0	0%	53,339	
54-40-270	Utilities	0	0	83	300	300	0	0%	28	
54-40-280	Telephone	330	2,311	1,610	2,000	2,000	0	0%	1,417	
54-40-312	Professional/Technical-Enginr	6,944	393	48	1,000	1,000	0	0%	2,461	
54-40-325	GIS/ Mapping	2,763	1,793	5,920	4,900	4,900	0	0%	3,492	
54-40-331	Promotions	0	1,126	1,257	1,200	1,200	0	0%	794	
54-40-350	Software Maintenance	4,807	5,060	5,091	4,800	4,800	0	0%	4,986	
54-40-370	Utility Billing Services	2,429	2,227	2,771	3,000	3,000	0	0%	2,476	
54-40-385	LBA Bond Payment			0	0	95,500	95,500	100%	-	PW Bond Pmt shared
54-40-493	Storm Drain O & M	23,535	26,244	29,213	30,000	30,000	0	0%	26,330	
54-40-550	Banking Charges	831	880	882	1,000	1,000	0	0%	864	
54-40-650	Depreciation	221,126	230,442	234,626	225,000	225,000	0	0%	228,731	
54-40-690	Projects	31,664	6,293	12,098	50,000	50,000	0	0%	16,685	
54-40-915	Transfer to Admin Services	26,000	43,000	43,000	43,000	43,000	0	0%	37,333	
54-40-900	Addition to Fund Balance	0	0	0	26,000	19,500	(6,500)	-25%	-	
		377,630	502,691	541,977	612,000	706,000	94,000	15%	474,099	

STORM Drain

EXPENDITURES

54-40-110	Full-time Employee Salaries		76,000
54-40-120	Part-time Employee Salaries		0
54-40-130	Employee Benefit - Retirement		16,000
54-40-131	Employee Benefit-Employer FICA		6,000
54-40-133	Employee Benefit - Work. Comp.		2,000
54-40-134	Employee Benefit - UI		0
54-40-135	Employee Benefit - Health Ins.		31,000
54-40-140	Uniforms		
	.5 FTE Public Works Uniform and Cleaning costs		1,000
54-40-230	Travel and Training		
	<i>Charges for conferences, educational materials, & employee travel</i>		2,000
	State Certifications	1,000	
	Training on new regulations	1,000	
54-40-250	Equipment Supplies & Maint.		1,200
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
54-40-255	Vehicle Lease		8,000
	Truck & Plow HD (Scheduled Replacement)		
54-40-256	Fuel Expense		1,600
54-40-260	Grounds Maintenance		80,000
	<i>Maintenance of Detention Basins by Parks Dept.</i>		
54-40-270	Storm Drain - Power & Pumping		300
54-40-280	Telephone		2,000
54-40-312	Professional/Technical-Engineering		1,000
	<i>Engineering Services</i>		
54-40-315	Professional/Technical - Auditor		0
54-40-325	GIS/ Mapping		4,900
54-40-331	Promotion - Storm Drain		1,200
	<i>Payment to Davis County Storm Drain for education of communication</i>		
54-40-350	Software Maintenance		4,800
	<i>Software maintenance contracts</i>		
54-40-370	Utility Billing Services		3,000
	<i>% of services associated with the billing and collection of utility accounts</i>		
54-40-385	Public Works Lease Payment (SD Portion)		95,500
54-40-493	Storm Drain O & M		30,000
	<i>Cleaning of drains, ponds, and boxes</i>		
54-40-550	Banking Charges		1,000
	<i>Bank charges and fees and credit card transaction fees</i>		
54-40-650	Depreciation		225,000
54-40-690	Projects		50,000
	Audit	35,000	
	CFP/IFFP/IFA Update	15,000	
54-40-915	Transfer to Admin Services		43,000
54-40-900	Addition to Fund Balance		19,500

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
							Dollar Amt	Percentage		
6/30/2024										
STORM DRAIN IMPACT FEE										
Revenue										
22-37-100	Interest Earnings	91	548	1,001	0	0	0	0%	547	
22-37-200	Storm Drain Impact Fees	34,505	15,674	39,314	20,000	20,000	0	0%	29,831	
	Total Revenue	34,596	16,222	40,315	20,000	20,000	0	0%	30,378	
Contributions and Transfers										
22-39-500	Contribution From Fund Balance	0	0	0	0	0	0	0%	-	
	Total Contributions and Transfers	0	0	0	0	0	0	0%	-	
Expenditures										
22-40-690	Projects	0	0	0	0	0	0	0%	-	
22-80-800	Transfers	34,596	16,222	40,315	20,000	20,000	0	0%	30,378	
	Contribution to Fund Balance				0	0	0	0%	-	
	Total Expenditures	34,596	16,222	40,315	20,000	20,000	0	0%	30,378	
	Storm Drain Impact Fee Fund Revenue Total	34,596	16,222	40,315	20,000	20,000	0	0%	30,378	
	Storm Drain Impact Fee Fund Expenditure Total	34,596	16,222	40,315	20,000	20,000	0	0%	30,378	
	Net Total Storm Drain Impact Fee Fund	0	0	1	0	0	0	0%	0	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
TRANSPORTATION UTILITY						6/30/2024				
MISCELLANEOUS REVENUE										
56-36-100	Interest Earnings	1,237	25,629	23,014	15,000	15,000	0	0%	16,627	
Total Miscellaneous Revenue:		1,237	25,629	23,014	15,000	15,000	0	0%	16,627	
TRANSPORTATION UTILITY REVENUE										
56-31-305	Transportation - Local Option	137,630	148,150	153,033	100,000	100,000	0	0%	146,271	
56-33-560	Class "C" Road Fund Allotment	80,000	0	80,000	80,000	0	(80,000)	-100%	53,333	
56-34-270	Developer Pmts for Improv	0	0	130,029	0	0	0	0%	43,343	
56-37-800	Transportation Utility Fee	440,707	460,185	465,342	460,000	478,000	18,000	4%	455,411	Internal Audit Assessment
Total Transportation Utility Revenue:		658,336	608,335	828,404	640,000	578,000	(62,000)	-10%	698,358	
CONTRIBUTIONS AND TRANSFERS										
56-39-900	Contribution From Fund Balance	0	0	0	150,000	0	(150,000)	-100%	-	
56-39-500	Contribution From Fund Bal - Class C	0	0	0	0	0	0	#DIV/0!	-	
Total Contributions and Transfers		0	0	0	150,000	0	(150,000)	-100%	-	
		659,574	633,964	851,417	805,000	593,000	(212,000)	-26%	714,985	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
6/30/2024							Dollar Amt	Percentage		
TRANSPORTATION UTILITY										
56-76-312	Professional & Tech. - Enginr	13,409	5,310	669	18,000	18,000	0	0%	6,463	
56-76-410	Special Highway Supplies	0	0	0	0	0	0	0%	-	
56-76-424	Curb , Gutter, & Sidewalk Repair	11,761	40	0	165,000	75,000	(90,000)	-55%	3,934	Curb, gutter project reduction
56-76-730	Street Projects	633,481	245,866	1,216,221	34,000	44,000	10,000	29%	698,523	7800 S. Asphalt project
56-76-990	Contribution to Fund Balance	0	0	0	0	456,000	456,000	0%	-	Reduction in total projects
		658,651	251,216	1,216,890	217,000	593,000	376,000	173%	708,919	

Transportation Utility Fund

56-76-312	Professional & Tech. - Engineer		18,000
56-76-424	Curb , Gutter, & Sidewalk Repair <i>\$150k rebudgtd from FY24</i>		75,000
56-76-730	Street Projects		44,000
	Street Scan software for streets and sidewalks - yearly maint	4,000	
	7800 Additional Asphalt	40,000	
56-76-990	Contribution to Fund Balance		456,000

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
				6/30/2024			Dollar Amt	Percentage		
FLEET MANAGEMENT										
FLEET MANAGEMENT REVENUE										
60-34-981	Interfund Charge - Admin	2,000	0	0	0	0	0	0%	667	Chief's Truck
60-34-982	Interfund Charge - Fire	115,000	185,000	185,000	235,000	242,000	7,000	3%	161,667	
60-34-983	Interfund Charge - Comm. Svs.	5,000	7,000	7,000	7,000	7,000	0	0%	6,333	
60-34-984	Interfund Charge - Streets	47,000	47,000	15,000	15,000	15,000	0	0%	36,333	
60-34-985	Interfund Charge - Parks	25,000	61,000	107,000	91,000	91,000	0	0%	64,333	
60-34-986	Interfund Charge - Recreation	3,000	3,000	5,000	7,000	7,000	0	0%	3,667	
60-34-987	Interfund Charge - Water	58,000	58,000	104,000	92,000	92,000	0	0%	73,333	
60-34-988	Interfund Charge - Sewer	6,000	6,000	8,000	8,000	8,000	0	0%	6,667	
60-34-989	Interfund Charge - Storm Drain	6,000	6,000	10,000	8,000	8,000	0	0%	7,333	
Total Transportation Utility Revenue:		267,000	373,000	441,000	463,000	470,000	7,000	2%	360,333	
CONTRIBUTIONS AND TRANSFERS										
60-38-210	Contribution From Fund Balance	0	0	0	350,000	0	(350,000)	-100%	-	ARPA/Fund Bal. for Large Apparatus
Total Contributions and Transfers		0	0	0	350,000	0	(350,000)	-100%	-	
MISCELLANEOUS REVENUE										
60-36-400	Sale of Assets	4,500	124,700	(3,262)	0	0	0	0%	41,979	
60-36-100	Interest Earnings	602	11,292	22,131	11,000	11,000	0	0%	11,342	
Total Miscellaneous Revenue:		5,102	135,992	18,869	11,000	11,000	0	0%	53,321	
		272,102	508,992	459,869	824,000	481,000	(343,000)	-42%	413,654	

Account No.	Account Title	2021-22 Actual	2022-23 Actual	2023-2024 Actual 6/30/2024	2024-2025 Budget	2025-2026 Budget	Budget Change between FY25 & FY26		3 Year Actual Average	Notes
							Dollar Amt	Percentage		
FLEET MANAGEMENT										
60-60-740	Machinery & Equipment	0	0	0	0	0				
60-60-960	Capital Leases - Equipment	0	0	240,682	332,000	335,000	3,000	1%	80,227	Chief's Truck
	Increase to Large Apparatus Reserve				0	0	0	0%	-	
60-60-990	Contribution to Fund Balance	0	0	0	400,000	146,000	(254,000)	-64%	-	ARPA Contributions
		0	0	240,682	732,000	481,000	(251,000)	-34%	80,227	

FLEET MANAGEMENT NARRATIVE

60-60-740	Machinery & Equipment		0
		0	
60-60-960	Capital Leases - Equipment		335,000
	<u>Existing</u>		
	2023 F-150 - Community Services	7,000	Com. Services
	2022 Ford F-550 Crew Cab 4x4- Brush Truck 1	22,000	Fire
	2022 Ford F-550 Crew Cab 4x4- Brush Truck 2	22,000	Fire
	2022 Ram 2500 4X4- Fire Medic 1	29,000	Fire
	2022 Ram 2500 4X4 - Fire Medic 2	17,000	Fire
	BK Radios-Fire Base units and handheld	11,000	Fire
	Chief's Truck	7,000	Fire
	2022 Ford F-350 Parks - 1-ton Truck and plow	8,000	Parks
	2023 Ford F-550 Parks - 1-ton Truck, Plow	17,000	Parks
	2024 Dodge Ram 3500	14,000	Parks
	2024 Dodge Ram 5500	16,000	Parks
	2022 Ferris 72" Mower	9,000	Parks
	2022 Ferris 72" Mower	9,000	Parks
	2023 TORO 144" Mower	18,000	Parks
	2023 Polaris Ranger - Recreation	7,000	Recreation
	2022 Ford F-350 Parks - 1-ton Truck and plow	7,000	Sewer
	2022 Ford F-350 Sewer - 1-ton Truck	8,000	Storm
	2022 Ford F-350 Public Works Director - 1-ton Truck	8,000	Streets
	2022 Ford F-250 Streets 1-ton Truck	7,000	Streets
	2022 Toyota Tundra PW 1-ton Truck	7,000	Water
	2024 Case 580N Track Backhoe	7,000	Water
	2023 Ford F-550 Water - 1-ton Truck	13,000	Water
	2024 Dump Truck & Plow	65,000	Water
60-60-990	Contribution to Fund Balance		
	Increase to Large Apparatus Reserve	130,000	146,000
	Ambulance Reserves	4,000	
	Interest Revenue Fund Balance Contr.	12,000	

End of 2026 Draft Budget #2