

# **Interim Budget for Fiscal Year 2026-2027**

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# **BUDGET SUMMARY**

# BUDGET SUMMARY

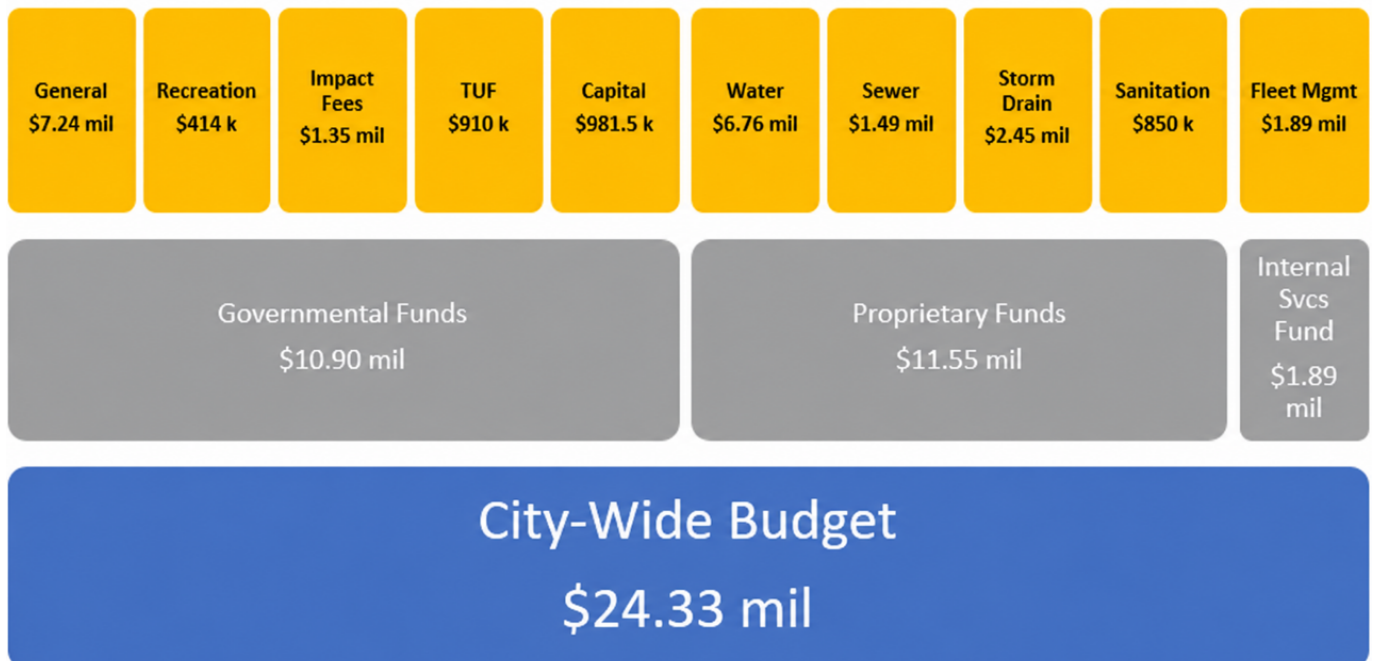
The city-wide budget for fiscal year 2026-2027 is a balanced budget. This means revenues and expenditures are equal, both city-wide and fund by fund.

The proposed budget was developed through a collaborative process that incorporated detailed staff analysis along with input from the City Council and committees. Staff carefully evaluated operational needs, financial trends, and service priorities, while also following the direction and recommendations provided by the committees throughout the process. The result is a budget that aligns with established governmental standards and reflects both policy guidance and practical considerations to support the City’s ongoing services and long-term goals.

## Major city projects/purchases for this fiscal year include:

- Fire Department- Quint Purchase
- Parks Department- Lawn Mower Reserves
- Administrative Department- City Hall Server/Firewall Upgrade
- Water Fund- West Reservoir Repair
- Water Fund/Others- 7375 S 925 E Project
- Transportation Fund- Street Maintenance; Curb, Gutter, & Sidewalk Projects
- Sanitation Fund- Implement Green Waste Program
- Family Activity Center Roof Replacement

## High-Level Overview



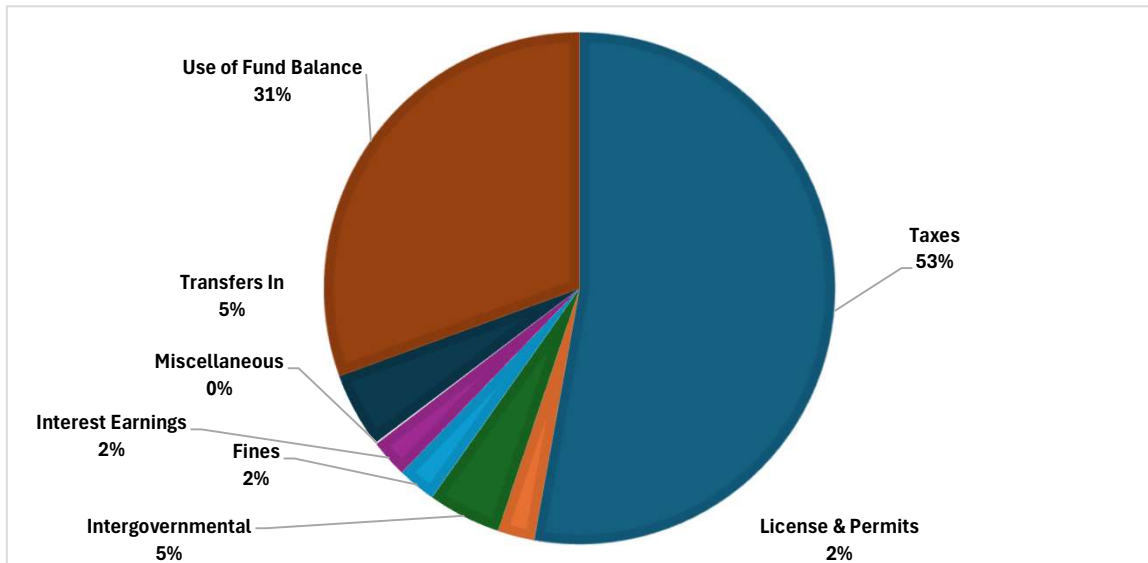
FY2026-2027 Budget				
Fund	Description	Revenue	Expenditure	Difference
10	GENERAL FUND	7,239,500	7,239,500	-
	10-41 Legislative		60,500	
	10-42 Judicial		56,000	
	10-43 Administrative		3,337,000	
	10-54 Public Safety		388,000	
	10-57 Fire		1,452,000	
	10-58 Community Services		614,000	
	10-60 Streets		583,500	
	10-70 Parks		748,500	
20	RECREATION FUND	414,000	414,000	-
21	SEWER IMPACT FEE FUND	88,000	88,000	-
22	STORM DRAIN IMPACT FEE FUND	1,050,000	1,050,000	-
23	PARK IMPACT FEE FUND	61,000	61,000	-
24	ROAD IMPACT FEE FUND	52,000	52,000	-
26	WATER IMPACT FEE FUND	89,000	89,000	-
27	RECREATION IMPACT FEE FUND	10,000	10,000	-
29	PUBLIC SAFETY IMPACT FEE FUND	3,000	3,000	-
45	CAPITAL PROJECTS FUND	982,000	982,000	-
51	WATER UTILITY FUND	6,764,500	6,764,500	-
52	SEWER UTILITY FUND	1,485,000	1,485,000	-
53	SANITATION UTILITY FUND	850,000	850,000	-
54	STORM SEWER UTILITY FUND	2,452,000	2,452,000	-
56	TRANSPORTATION UTILITY FUND	910,000	910,000	-
60	FLEET MANAGEMENT	1,885,000	1,885,000	-
	<b>Total</b>	<b>24,335,000</b>	<b>24,335,000</b>	<b>-</b>
28	LOCAL BUILDING AUTHORITY	889,000	889,000	-
xx	RDA Budget	96,000	96,000	-
		<b>25,320,000</b>	<b>25,320,000</b>	

# **GOVERNMENTAL FUNDS**

# **10 GENERAL FUND**

**10 GENERAL FUND REVENUE**

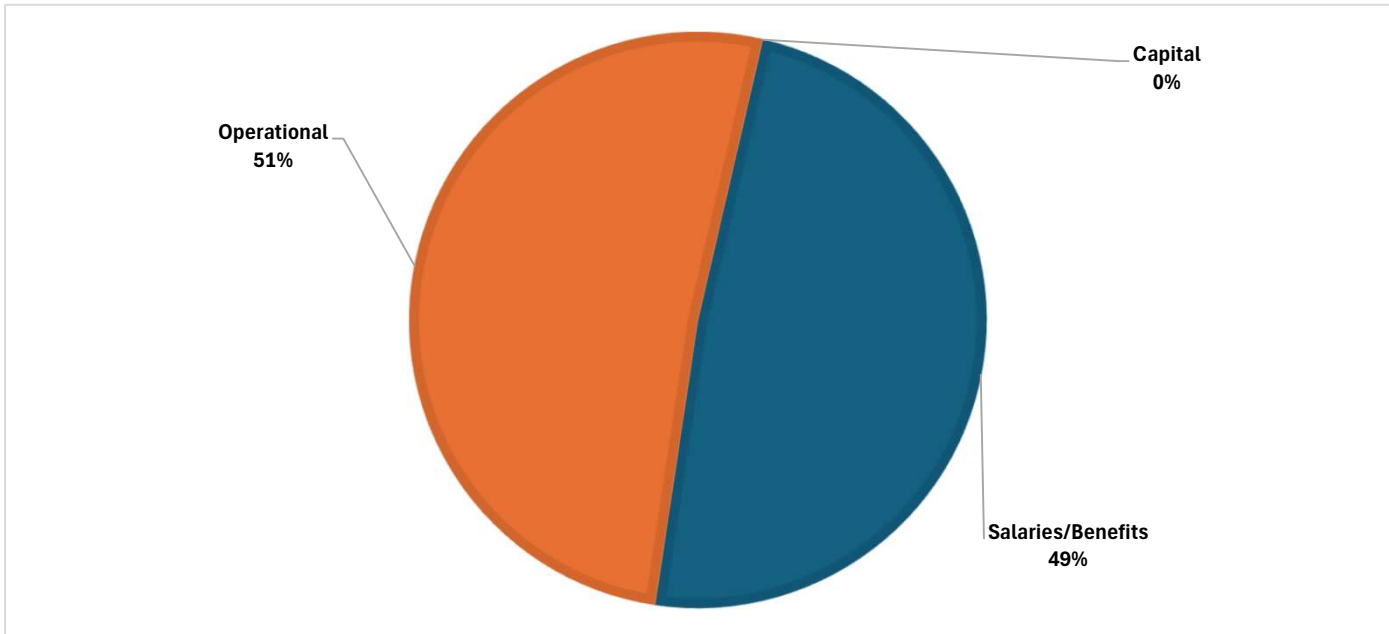
Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
10-31-100	Current Year Property Taxes	1,117,030	1,234,045	1,286,000	1,286,000	1,329,000	3%
10-31-120	Prior Year Property Taxes	14,545	9,064	7,500	7,500	7,500	0%
10-31-200	Fee In Lieu - Vehicle Reg	54,320	67,751	57,000	66,438	60,000	5%
10-31-300	Sales And Use Tax	785,530	1,571,245	1,530,000	1,530,000	1,560,000	2%
10-31-306	Sales Tax - SB75 Gravel Pit	347,000	173,500	150,000	75,000	40,000	-73%
10-31-309	RAP Tax	85,106	3,217	9,000	35,481	9,000	0%
10-31-310	Franchise/Other	479,365	459,789	470,000	470,000	470,000	0%
10-32-100	Business License And Permits	8,944	8,974	14,000	16,064	15,000	7%
10-32-210	Building Permits	169,171	184,509	69,000	119,799	100,000	45%
10-32-290	Plan Check And Other Fees	58,603	63,860	35,000	39,504	36,000	3%
10-32-310	Excavation Permits	470	1,504	2,000	3,200	2,000	0%
10-33-400	State Grants	-	11,175	10,000	17,040	15,000	50%
10-33-500	Federal Grants - CARES/ARPA	-	1,171	-	-	-	0%
10-33-560	Class "C" Road Allotment	290,439	432,548	250,000	268,716	275,000	10%
10-33-580	State Liquor Fund Allotment	6,955	6,365	7,000	7,000	7,000	0%
10-34-100	Zoning & Subdivision Fees	19,528	67,669	13,000	17,804	20,000	54%
10-34-105	Subdivision Review Fee	140,651	55,839	60,000	88,027	95,000	58%
10-34-250	Bldg Rental/Park Use (Bowery)	4,857	3,829	3,000	3,930	4,000	33%
10-34-270	Developer Pmts For Improv.	-	-	-	156,000	-	0%
10-34-445	Donations - Restricted	-	19,600	-	-	-	0%
10-34-560	Ambulance Service	74,103	142,218	123,500	123,500	123,500	0%
10-34-910	Administrative Services Charge	278,000	281,000	281,000	281,000	367,000	31%
10-35-100	Fines	147,911	156,160	140,000	180,022	160,000	14%
10-36-100	Interest Earnings	171,923	1,211	85,000	21,164	85,000	0%
10-36-105	Zion Ptif/Invest-Interest Earn	-	122,694	50,000	89,232	71,000	42%
10-36-400	Sale Of Assets	10,000	-	-	-	-	0%
10-36-900	Sundry Revenues	66,359	23,567	45,000	75,295	54,000	20%
10-36-905	Misc - Court Conv Fee	4,827	5,075	6,000	3,240	6,000	0%
10-39-091	Transfer From Capital Projects	-	235,000	244,000	244,000	262,500	8%
10-39-100	Fire Agreement/Job Corps	-	-	3,500	3,500	3,500	0%
10-39-110	Fire Agreement/County	32,458	10,809	3,000	3,000	3,000	0%
10-39-800	Tfr From Impact Fees	6,825	4,762	29,500	29,500	49,500	68%
10-39-900	Fund Balance To Be Appropriate	-	-	-	-	510,000	0%
10-39-910	Transfer From Class "C" Res.	-	-	-	-	1,500,000	0%
<b>TOTALS</b>		<b>4,374,919</b>	<b>5,358,149</b>	<b>4,983,000</b>	<b>5,260,956</b>	<b>7,239,500</b>	<b>45%</b>



**10-41 LEGISLATIVE SUMMARY**

**FTE = 0**

Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
10-41-005	Salaries - Council & Commission	24,000	24,000	28,000	21,600	27,000	-4%
10-41-131	Employee Benefit-Employer FICA	1,102	1,102	2,200	1,652	2,000	-9%
10-41-133	Employee Benefit - Work. Comp.	178	131	1,000	214	500	-50%
10-41-134	Employee Benefit - UI	-	-	-	-	-	0%
10-41-140	Uniforms	250	-	-	-	-	0%
10-41-210	Books/Subscriptions/Membership	5,046	10,722	6,000	-	6,000	0%
10-41-230	Travel & Training	9,303	9,761	13,000	13,000	12,000	-8%
10-41-240	OFFICE SUPPLIES AND EXPENSE	-	133	200	-	-	-100%
10-41-370	Professional/Technical Service	-	-	-	-	-	0%
10-41-494	Youth City Council	57	-	2,500	-	-	-100%
10-41-620	Miscellaneous	5,909	4,849	5,600	5,600	5,500	-2%
10-41-740	Equipment	-	-	-	-	-	0%
10-41-925	Donations to Country Fair Days	7,500	7,500	7,500	7,500	7,500	0%
<b>TOTALS</b>		<b>53,344</b>	<b>58,197</b>	<b>66,000</b>	<b>49,567</b>	<b>60,500</b>	<b>-8%</b>



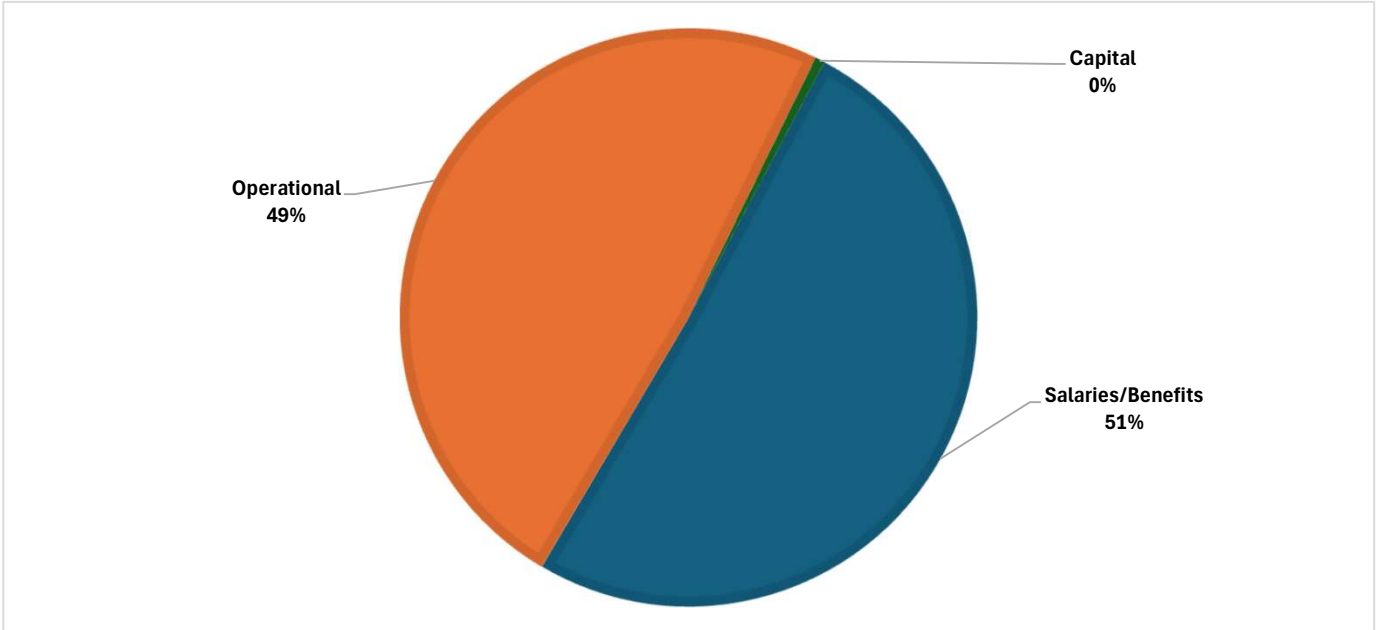
**10-41 LEGISLATIVE - NARRATIVE**

10-41-005	Salaries - Council & Commissions Mayor & City Council		27,000
10-41-131	Employee Benefit-Employer FICA		2,000
10-41-133	Employee Benefit - Work. Comp.		500
10-41-134	Employee Benefit - UI		0
10-41-140	Uniforms Councilmember shirts		0
10-41-210	Books, Subscriptions, Memberships ULCT Annual Membership	6,000	6,000
10-41-230	Travel and Training Charges for conferences, educational materials, & employee travel		12,000
	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.	1,000	
10-41-240	Office Supplies and Expenses		0
10-41-370	Professional/Technical Service		0
10-41-494	Youth Council 11 members with Council Advisors Youth Council Annual Conference		0
10-41-620	Miscellaneous Donation to Sunset Jr. High Donation to Northridge South Weber Elementary Highmark City Holiday Season Event Other unclassified	200 200 200 200 4,000 700	5,500
10-41-740	Equipment		0
10-41-925	Country Fair Days Donation		7,500

**10-42 JUDICIAL SUMMARY**

**FTE = 0**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
10-42-004	Judge Salary	18,623	18,542	22,000	23,353	22,000	0%
10-42-120	Employee Salaries	-	-	-	-	-	0%
10-42-130	Employee Benefit - Retirement	3,001	2,703	5,000	2,978	4,000	-20%
10-42-131	Employee Benefit-Employer FICA	1,890	1,468	2,000	1,535	2,000	0%
10-42-133	Employee Benefit - Work. Comp.	247	236	400	198	400	0%
10-42-134	Employee Benefit - UI	-	-	-	-	-	0%
10-42-135	Employee Benefit - Health Ins.	-	-	-	-	-	0%
10-42-210	Books/Subscriptions/Membership	134	139	200	170	200	0%
10-42-230	Travel & Training	1,073	1,574	3,400	2,711	3,400	0%
10-42-240	Office Supplies & Expense	1,306	2,110	1,500	1,410	1,000	-33%
10-42-243	Court Refunds	-	-	-	-	-	0%
10-42-280	Telephone	654	625	700	600	700	0%
10-42-313	Professional/Tech. - Attorney	8,075	9,775	10,000	9,550	10,000	0%
10-42-317	Professional/Technical-Bailiff	4,111	4,311	5,000	5,047	5,000	0%
10-42-350	Software Maintenance	897	1,024	1,500	664	1,500	0%
10-42-550	Banking Charges	3,339	4,477	3,500	4,545	4,000	14%
10-42-610	Miscellaneous	718	1,369	1,500	1,145	1,500	0%
10-42-740	Equipment	300	300	300	-	300	0%
<b>TOTALS</b>		<b>44,368</b>	<b>48,652</b>	<b>57,000</b>	<b>53,905</b>	<b>56,000</b>	<b>-2%</b>



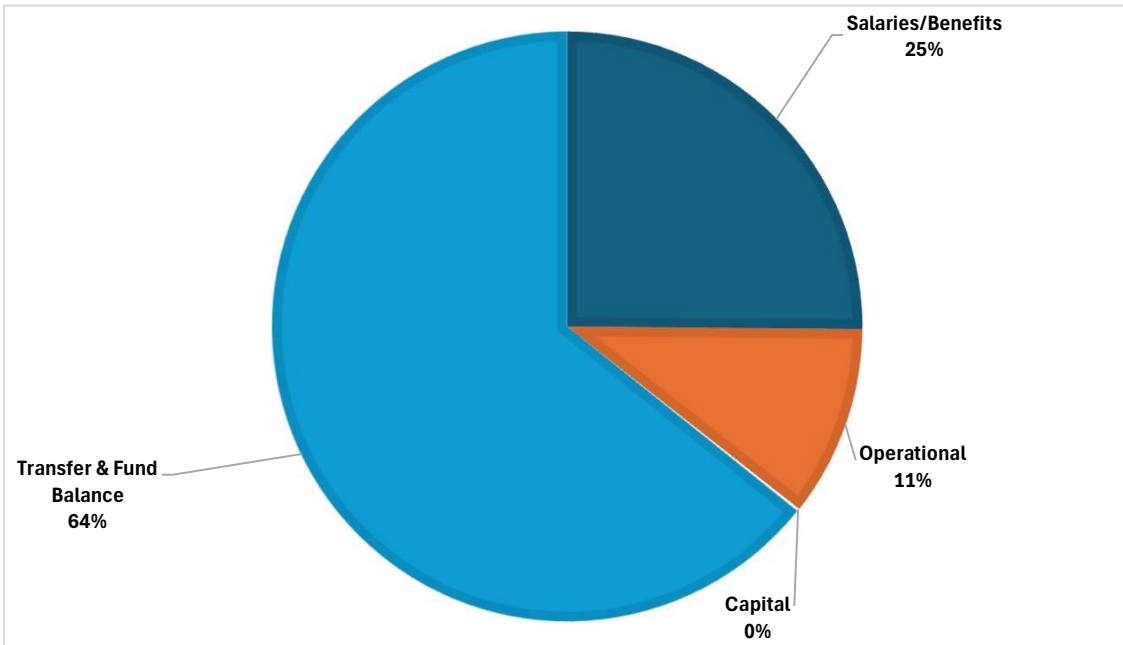
**10-42 JUDICIAL - NARRATIVE**

10-42-004	Judge Salary	22,000
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
	Judge Bar Dues	
10-42-230	Travel and Training	3,400
	Charges for conferences, educational materials, & employee travel	
	Admin. Office of Courts clerk training	1,000
	BCI Conference	1,400
	Judge	500
	Local training	500
10-42-240	Office Supplies & Expense	1,000
	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
	Contracted Service for City Prosecutor & Public Defenders	
10-42-317	Professional/Technical-Bailiff	5,000
	Contracted Service with County Sheriff's Office	
10-42-350	Software Maintenance	1,500
	Software maintenance contracts	
10-42-550	Banking Charges	4,000
	Bank charges and fees and credit card transaction fees	
10-42-610	Miscellaneous	1,500
	Interpreter and other miscellaneous	
10-42-740	Equipment	300

**10-43 ADMINISTRATIVE SUMMARY**

**FTE = 6**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
10-43-110	Full-Time Employee Salaries	495,051	468,053	493,000	493,000	549,000	11%
10-43-120	Part-time Employee Salaries	14,329	5,084	22,000	22,000	22,000	0%
10-43-130	Employee Benefit - Retirement	97,635	82,325	97,000	97,000	106,000	9%
10-43-131	Employee Benefit-Employer FICA	39,982	36,975	40,000	40,000	43,000	8%
10-43-133	Employee Benefit - Work. Comp.	3,161	1,898	3,000	3,000	3,000	0%
10-43-135	Employee Benefit - Health Ins.	85,226	109,821	116,000	110,183	112,000	-3%
10-43-136	HRA Reimbursement - Health Ins	3,300	3,550	3,500	3,500	3,500	0%
10-43-137	Employee Testing	48	281	200	-	200	0%
10-43-210	Books/Subscriptions/Membership	1,958	3,872	3,500	3,500	4,000	14%
10-43-220	Public Notices	100	1,292	2,000	-	2,000	0%
10-43-230	Travel & Training	21,524	22,064	29,000	25,244	29,000	0%
10-43-240	Office Supplies & Expense	14,618	11,509	11,000	21,238	13,000	18%
10-43-250	Equipment - Supplies and Maint	8,278	4,799	7,000	7,000	7,000	0%
10-43-262	General Government Buildings	12,200	13,399	11,500	21,316	12,000	4%
10-43-270	Utilities	4,516	4,585	6,000	4,413	5,000	-17%
10-43-280	Telephone	21,224	18,269	20,000	20,000	20,000	0%
10-43-308	Professional & Tech - I.T.	18,424	26,278	26,000	18,328	26,000	0%
10-43-309	Professional & Tech - Auditor	15,000	35,000	30,000	30,000	35,000	17%
10-43-313	Professional/Tech. - Attorney	43,448	27,821	60,000	60,000	60,000	0%
10-43-314	Ordinance Codification	3,400	957	5,000	2,492	4,000	-20%
10-43-316	Elections	-	-	10,000	-	-	-100%
10-43-329	City Manager Fund	7,129	6,842	6,000	10,000	6,500	8%
10-43-350	Software Maintenance	34,992	37,105	35,000	30,459	36,000	3%
10-43-510	Insurance & Surety Bonds	72,599	75,054	90,000	90,000	85,000	-6%
10-43-550	Banking Charges	247	286	1,300	280	1,300	0%
10-43-610	Miscellaneous	4,019	6,188	4,000	3,410	3,500	-13%
10-43-740	Equipment	5,840	3,645	10,000	10,000	5,000	-50%
10-43-841	Transfer to Recreation Fund	-	134,000	134,000	134,000	134,000	0%
10-43-900	Addition to Fund Balance	-	-	-	-	-	0%
10-43-910	Transfer to Cap. Proj. Fund	-	75,283	-	-	-	0%
10-43-xxx	Transfer to Water Fund					2,010,000	100%
<b>TOTALS</b>		<b>1,028,263</b>	<b>1,216,236</b>	<b>1,276,000</b>	<b>1,260,363</b>	<b>3,337,000</b>	<b>162%</b>



**10-43 ADMINISTRATIVE - NARRATIVE**

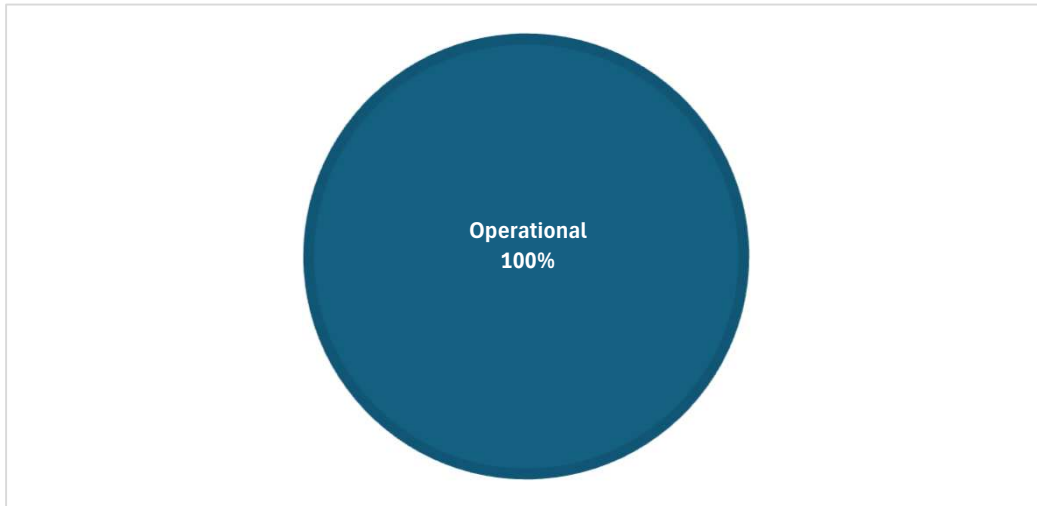
10-43-110	Full Time Employee Salaries	549,000
10-43-120	Part-time Employee Wages	22,000
10-43-130	Employee Benefit - Retirement	106,000
10-43-131	Employee Benefit-Employer FICA	43,000
10-43-133	Employee Benefit - Work. Comp.	3,000
10-43-135	Employee Benefit- Health Ins	112,000
10-43-136	HRA Reimbursement - Health Ins	3,500
10-43-137	Employee Testing	200
10-43-210	Books/Subscriptions/Membership	4,000
	Memberships in Professional Organizations and Subscriptions	
	UCMA, ICMA, AICPA, ULCT, UGFOA, Standard Examiner, etc.	
10-43-220	Public Notices	2,000
	Notices published in the Standard Examiner	
10-43-230	Travel & Training	29,000
	Charges for conferences, educational materials, & employee travel	
	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	4,000
	Caselle Conference	2,000
	City Manager Vehicle Allowance	6,000
	Other trainings - 1-2 day local	5,000
10-43-240	Office Supplies & Expense	13,000
	Copier Supplies, Postage, and general office supplies	
10-43-250	Equipment - Operating Supplies and Maintenance	7,000
	Upkeep or repair of equipment and operating supplies	
10-43-262	General Government Buildings	12,000
	Maintenance of City Hall	
	Janitorial Services	6,000
	Fire Ext., flags, misc.	2,000
	Other	2,200
	Pest Control	1,800
10-43-270	Utilities	5,000
	Electricity, Natural Gas and Recycling expenses for City Hall	
10-43-280	Telephone	20,000
	Comcast services and Cellphone Allowances	
10-43-308	Professional & Tech. - I.T.	26,000
	TechLegion	15,000
	Cybersecurity	9,500
	Website Hosting	1,500
10-43-309	Professional & Tech. - Auditor	35,000
	Internal Audit Prep	20,000
	External Audit	15,000
10-43-313	Professional & Tech. - Attorney	60,000
10-43-314	Ordinance Codification	4,000

10-43-316	Elections		0
	Municipal Election run by County		
10-43-329	City Manager Fund		6,500
	Special activities at City Manager's discretion		
10-43-350	Software Maintenance		36,000
	Software maintenance contracts		
	Caselle Software	6,000	
	Laserfiche	2,000	
	ArchiveSocial	5,000	
	Office 365/email/backup	19,000	
	Other	4,000	
10-43-510	Insurance & Surety Bonds		85,000
	General Liability and Property Insurance		
10-43-550	Banking Charges		1,300
	Bank charges and fees and credit card transaction fees		
10-43-610	Miscellaneous		3,500
	Unclassified unanticipated expenses		
10-43-740	Equipment Purchases		5,000
	Computer upgrades and software	5,000	
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		0
10-43-xxx	Transfer to Water Fund		2,010,000

**10-54 PUBLIC SAFETY SUMMARY**

**FTE = 0**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
10-54-310	Sheriff's Department	307,999	353,226	363,000	369,232	374,000	3%
10-54-311	Animal Control	-	-	-	-	-	0%
10-54-320	Emergency Preparedness	912	135	29,000	19,175	7,000	-76%
10-54-321	Liquor Law Enforcement	6,955	6,365	7,000	7,000	7,000	0%
<b>TOTALS</b>		<b>315,866</b>	<b>359,726</b>	<b>399,000</b>	<b>395,407</b>	<b>388,000</b>	<b>-3%</b>



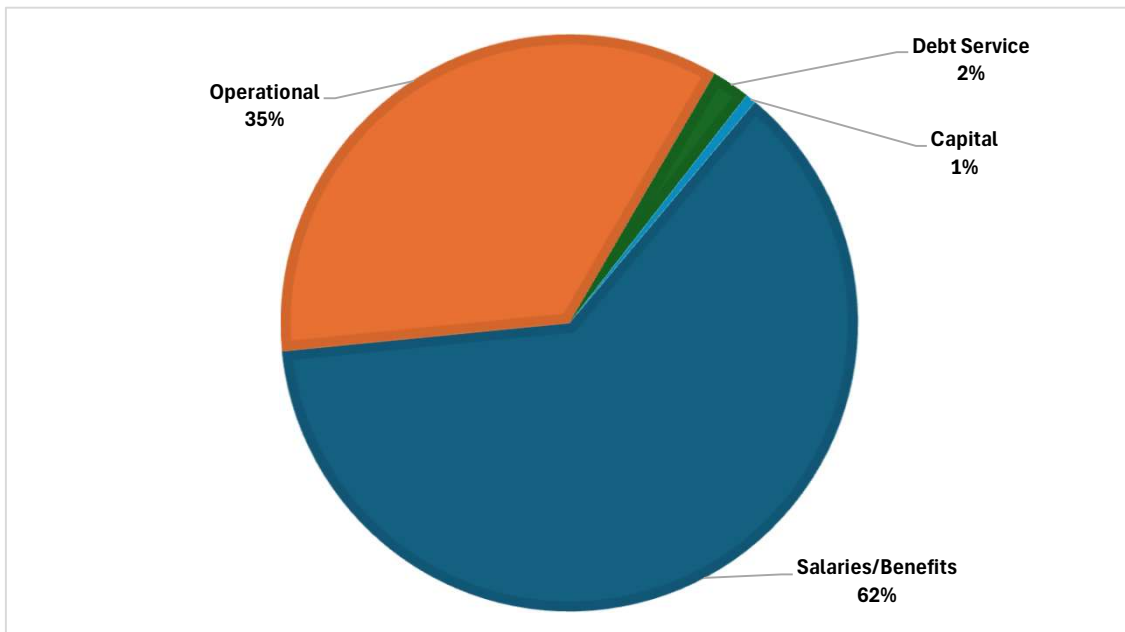
**10-54 PUBLIC SAFETY - NARRATIVE**

10-54-310	Sheriff's Department	374,000
	Sheriff's office & Narcotics Strike Team	
	Sheriff Contract	367,000
	Davis Metro Narcotics Strike Force	7,000
10-54-311	Animal Control	0
	Contracted Services with Davis Animal Control	
10-54-320	Emergency Preparedness	7,000
	CERT Program	3,000
	FEMA Grant Application	2,000
	Miscellaneous	2,000
10-54-321	Liquor Law (Narcotics)	7,000
	Liquor Funds Transferred to County for Enforcement	

**10-57 FIRE SUMMARY**

**FTE = 1**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
10-57-110	Full-Time Employee Salaries	111,844	124,977	124,000	124,000	132,000	6%
10-57-120	Part-time Employee Salaries	566,210	597,524	576,000	554,050	654,000	14%
10-57-130	Employee Benefit - Retirement	22,000	25,232	25,000	25,000	28,000	12%
10-57-131	Employee Benefit-Employer FICA	51,508	55,272	54,000	54,000	60,000	11%
10-57-133	Employee Benefit - Work. Comp.	16,380	13,093	25,000	25,000	21,000	-16%
10-57-134	Employee Benefit - UI	-	-	-	-	-	0%
10-57-135	Employee Benefit - Health Ins.	26,882	17,348	9,000	7,441	9,000	0%
10-57-137	Employee Testing	548	902	1,000	1,059	1,000	0%
10-57-140	Uniforms	12,010	23,019	12,000	5,872	10,000	-17%
10-57-210	Books/Subscriptions/Membership	1,534	797	2,000	2,000	2,000	0%
10-57-230	Travel & Training	15,540	13,938	22,000	22,000	21,500	-2%
10-57-240	Office Supplies & Expense	1,456	2,199	2,500	2,217	2,500	0%
10-57-250	Equipment Supplies & Maint.	29,014	47,519	30,000	20,000	29,500	-2%
10-57-255	Vehicle Lease	-	235,000	244,000	244,000	262,500	8%
10-57-256	Fuel Expense	9,549	9,304	11,000	7,000	11,000	0%
10-57-260	Buildings & Grounds Maint.	23,187	43,423	33,000	24,612	32,500	-2%
10-57-270	Utilities	14,766	10,658	14,000	11,379	13,000	-7%
10-57-280	Telephone	14,019	14,645	11,500	12,642	11,500	0%
10-57-350	Software Maintenance	9,219	8,910	19,000	40,715	-	-100%
10-57-370	Professional & Tech. Services	27,559	33,258	23,000	9,956	51,000	122%
10-57-450	Special Public Safety Supplies	51,471	83,899	45,000	45,000	45,000	0%
10-57-530	Interest Expense	4,117	4,198	2,000	-	2,000	0%
10-57-550	Banking Charges	247	286	500	280	500	0%
10-57-622	Health & Wellness	-	-	6,500	-	-	-100%
10-57-625	First Responder Mental Health	-	13,750	10,000	10,000	15,000	50%
10-57-740	Equipment	722	3,894	9,000	4,500	8,500	-6%
10-57-811	Bond Principal	27,160	28,280	28,000	-	29,000	4%
<b>TOTALS</b>		<b>1,036,941</b>	<b>1,411,324</b>	<b>1,339,000</b>	<b>1,252,724</b>	<b>1,452,000</b>	<b>8%</b>

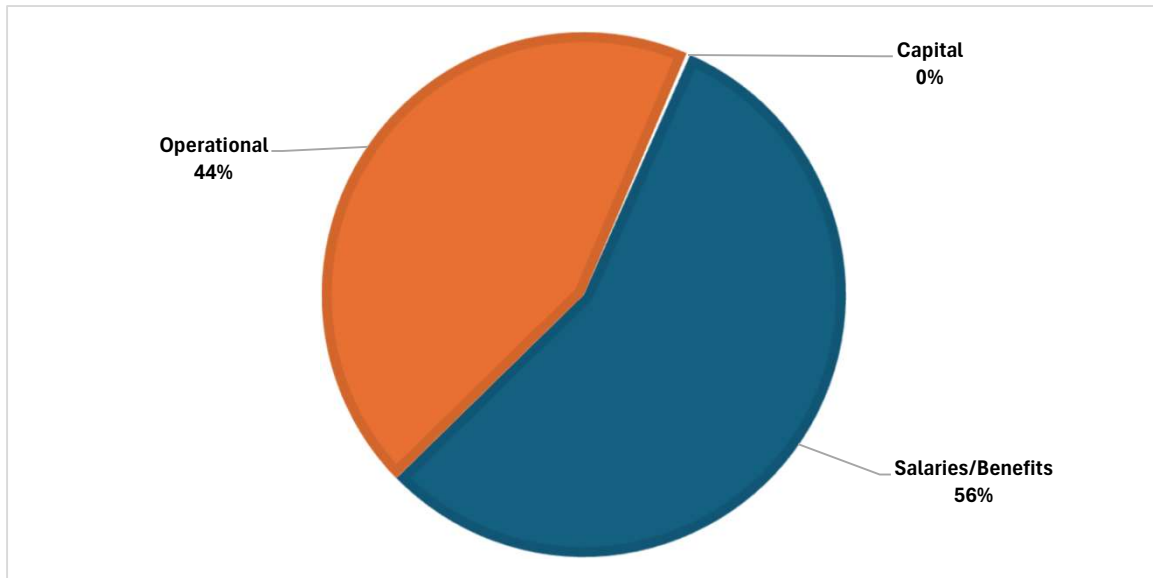


**10-57 FIRE - NARRATIVE**

10-57-110	Full-time Employee Wages	132,000
10-57-120	Part-time Employee Wages	654,000
10-57-131	Employee Benefit-Employer FICA	60,000
10-57-130	Employee Benefit - Retirement	28,000
10-57-133	Employee Benefit - Work. Comp.	21,000
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	10,000
10-57-210	Books, Subscriptions, and Memberships	2,000
	Memberships in Professional Organizations and Subscriptions	
10-57-230	Travel and Training	21,500
	Winter Fire School	10,500
	Fire Certifications & Recertifications	2,000
	Fire Prevention	2,000
	Outside Fire Training	5,000
	Miscellaneous	2,000
10-57-240	Office Supplies & Expense	2,500
	Copier Supplies, Postage, and general office supplies	
10-57-250	Equipment Supplies & Maint.	29,500
	Upkeep or repair of equip. and oper. Supplies	
10-57-255	Vehicle Lease	262,500
10-57-256	Fuel Expense	11,000
10-57-260	Building Supplies and Maint.	32,500
	Upkeep of Fire Station	
	Floors	
10-57-270	Utilities	13,000
	Electricity and Natural Gas expenses	
10-57-280	Telecom	11,500
	Cable, air cards and cellphone expenses	
10-57-370	Professional & Tech. Services	51,000
	Medical Director	8,000
	Dispatch Fees	26,000
	Image Trend (New NFIRS software & setup)	4,000
	Image Trend Elite	6,000
	ISPYFire	1,300
	Crewsense/ Vector	3,500
	Career Cert	700
	Caselle Software	1,500
10-57-450	Special Public Safety Supplies	45,000
	Supplies purchased which are peculiar to the Fire department.	
	Includes turnouts, hoses, EMT supplies, etc.	
10-57-530	Interest Expense - Bond	2,000
	28% Fire, 72% Recreation - (Impact Fees when available)	
10-57-550	Banking Charges	500
	First Responder assistance program	
10-57-625	State Mental Health Grant	15,000
10-57-740	Equipment	8,500
10-57-811	Sales Tax Rev Bond - Principal	29,000
	28% Fire, 72% Recreation	

**10-58 COMMUNITY SERVICES SUMMARY**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
10-58-110	Full-Time Employee Salaries	167,541	176,061	196,000	179,721	208,000	6%
10-58-120	Part-time Employee Salaries	4,320	4,718	5,000	5,271	6,000	20%
10-58-130	Employee Benefit - Retirement	31,279	29,426	37,000	33,037	40,000	8%
10-58-131	Employee Benefit-Employer FICA	13,645	14,234	15,000	14,595	17,000	13%
10-58-133	Employee Benefit - Work. Comp.	929	2,095	3,000	2,223	3,000	0%
10-58-135	Employee Benefit - Health Ins.	31,493	38,858	46,000	41,604	70,000	52%
10-58-137	Employee Testing	121	149	-	-	-	0%
10-58-140	Uniforms	1,919	-	1,500	-	2,500	67%
10-58-210	Books/Subscriptions/Membership	1,612	1,026	1,000	1,500	1,000	0%
10-58-230	Travel & Training	5,194	2,992	8,000	7,286	8,000	0%
10-58-240	Office Supplies	10,741	8,463	11,000	15,686	11,000	0%
10-58-250	Equipment Supplies & Maint.	989	1,470	2,500	298	1,500	-40%
10-58-255	Vehicle Lease	7,000	7,000	7,000	7,000	7,000	0%
10-58-256	Fuel Expense	258	470	500	227	500	0%
10-58-280	Telephone	2,341	1,598	3,500	1,538	2,500	-29%
10-58-312	Professional & Tech. - Enginr	108,635	66,413	55,000	55,000	55,000	0%
10-58-319	Prof./Tech. -Subd. Reviews	90,417	82,426	60,000	60,000	60,000	0%
10-58-325	Professional/Technical - Maps/G	15,252	5,152	8,000	8,000	8,000	0%
10-58-326	Prof. & Tech. - Inspections	24,543	33,113	40,000	36,020	40,000	0%
10-58-331	Community Events	11,287	8,630	14,000	14,000	15,000	7%
10-58-350	Software Maintenance	13,760	29,905	31,500	31,500	31,500	0%
10-58-380	Abatements	-	-	10,000	10,000	6,000	-40%
10-58-385	Rent of Bldgs	4,147	14,115	14,000	14,000	14,000	0%
10-58-620	Miscellaneous	838	2,564	5,000	5,000	5,000	0%
10-58-740	Equipment	2,451	-	2,500	2,500	1,500	-40%
<b>TOTALS</b>		<b>550,711</b>	<b>530,877</b>	<b>577,000</b>	<b>546,006</b>	<b>614,000</b>	<b>6%</b>



**10-58 COMMUNITY SERVICES - NARRATIVE**

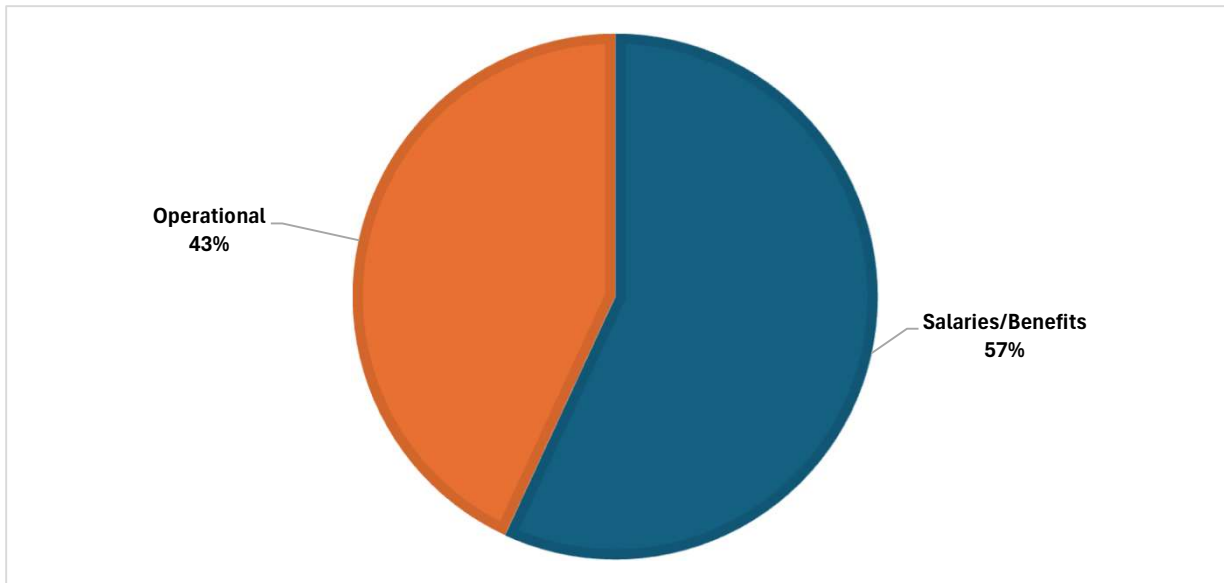
10-58-110	Full-time Employee Salaries		208,000
10-58-120	Part-time Employee Salaries		6,000
	5 Planning Commission Members		
10-58-130	Employee Benefit - Retirement		40,000
10-58-131	Employee Benefit-Employer FICA		17,000
10-58-133	Employee Benefit - Work. Comp.		3,000
10-58-135	Employee Benefit - Health Ins.		70,000
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
	Memberships in Professional Organizations and Subscriptions		
	Building Code books (updated every three years)		
	ICC memberships - National, State & local		
10-58-230	Travel and Training		8,000
	Charges for conferences, educational materials, & employee travel		
	Land Use Academy of Utah( LUAU)	800	
	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.		1,500
	Upkeep or repair of equip. and oper. Supplies		
10-58-255	Vehicle Lease		7,000
	Department share of Fleet Mgmt	7,000	
10-58-256	Fuel Expense		500
10-58-280	Telephone		2,500
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
	Caselle	5,500	
	HR & Payroll	12,000	
	Civic Review Online	14,000	
10-58-331	Events		15,000
	Senior Luncheon	3,000	
	Daddy/Daughter & Mother/Son	3,000	
	Easter Egg Hunt	2,000	
	Concert in the Park	2,000	
	Halloween	1,000	
	Breakfast w/ Santa	1,500	
	Rec Employee Help	1,500	
	General Supplies	1,000	
10-58-380	Abatements		6,000
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		1,500
	Equipment	1,500	

**10-60 STREETS SUMMARY**

**FTE = 2**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
10-60-110	Full-Time Employee Salaries	187,620	191,339	189,000	166,306	192,000	2%
10-60-120	Part-time Employee Salaries	18,027	9,566	38,000	38,000	41,000	8%
10-60-130	Employee Benefit - Retirement	38,032	34,617	39,000	39,000	40,000	3%
10-60-131	Employee Benefit-Employer FICA	15,397	14,950	15,000	13,356	17,000	13%
10-60-133	Employee Benefit - Work. Comp.	3,353	2,642	5,000	2,252	6,000	20%
10-60-135	Employee Benefit - Health Ins.	32,957	29,466	35,000	27,341	36,000	3%
10-60-137	Employee Testing	350	320	300	160	300	0%
10-60-140	Uniforms	3,630	3,153	3,000	2,284	3,000	0%
10-60-230	Travel & Training	3,915	2,633	5,000	4,352	5,000	0%
10-60-250	Equipment Supplies & Maint.	30,013	29,311	12,500	34,120	12,500	0%
10-60-255	Vehicle Lease	15,000	15,000	15,000	15,000	33,000	120%
10-60-256	Fuel Expense	7,220	5,615	8,900	3,095	8,900	0%
10-60-260	Buildings & Grounds Maint.	13,665	8,373	10,000	7,930	10,500	5%
10-60-270	Utilities - PW Shared	-	-	-	-	1,000	100%
10-60-271	Utilities - Street Lights	38,308	44,155	47,000	41,682	45,000	-4%
10-60-280	Telephone	2,998	2,828	3,000	2,889	3,000	0%
10-60-312	Professional & Tech. - Enginr	1,340	4,767	5,000	4,146	5,000	0%
10-60-325	Professional/Technical - Maps/G	7,464	672	5,000	3,213	4,000	-20%
10-60-350	Software Maintenance	993	1,024	3,000	7,714	3,000	0%
10-60-385	Rent of Bldgs	5,205	17,715	18,000	18,000	18,000	0%
10-60-410	Special Highway Supplies	16,375	22,393	25,000	25,000	25,000	0%
10-60-411	Snow Removal Supplies	38,174	46,448	45,000	45,000	45,000	0%
10-60-415	Mailboxes & Street Signs	5,156	16,840	10,000	10,000	10,000	0%
10-60-416	Street Lights	14,381	33,902	15,000	166,862	15,000	0%
10-60-420	Weed Control	30	-	1,000	1,000	1,000	0%
10-60-422	Crosswalk/Street Painting	387	-	3,000	3,000	3,000	0%
10-60-550	Banking Charges	247	286	300	280	300	0%
<b>TOTALS</b>		<b>500,236</b>	<b>538,014</b>	<b>556,000</b>	<b>681,980</b>	<b>583,500</b>	<b>5%</b>



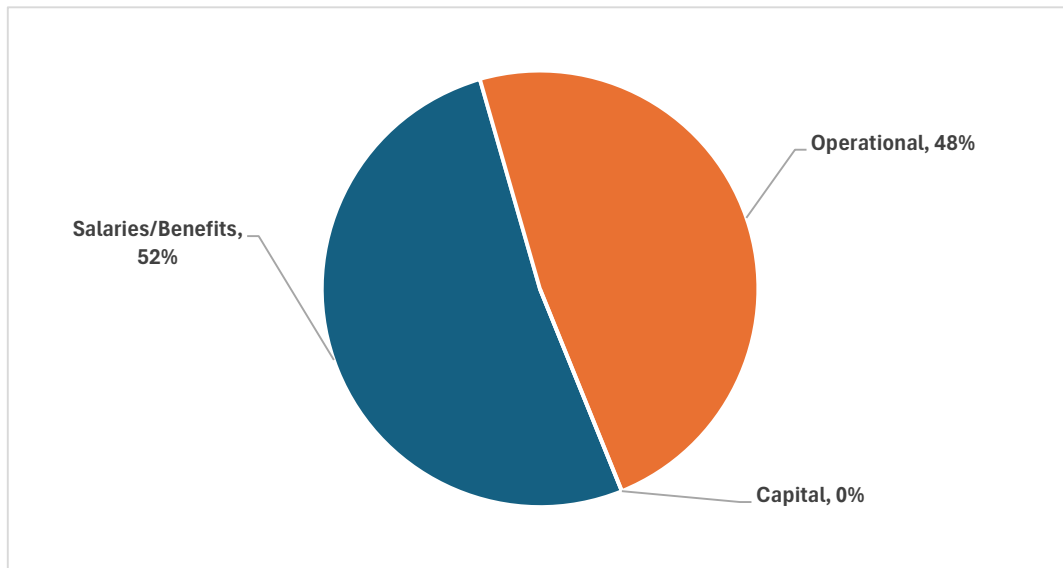
**10-60 STREETS - NARRATIVE**

10-60-110	Full-Time Employee Salaries	192,000
10-60-120	Part-Time Employee Salaries	41,000
	5 Crossing Guards	
10-60-130	Employee Benefit - Retirement	40,000
10-60-131	Employee Benefit-Employer FICA	17,000
10-60-133	Employee Benefit - Work. Comp.	6,000
10-60-135	Employee Benefit - Health Ins.	36,000
10-60-137	Employee Testing	300
10-60-140	Uniforms	3,000
10-60-230	Travel and Training	5,000
	Charges for conferences, educational materials, & employee travel	
	LTAP	1,500
	Other	1,500
	UCICC	2,000
10-60-250	Equipment Supplies & Maint.	12,500
	Upkeep or repair of equip. and oper. Supplies	
10-60-255	Vehicle Lease	33,000
	Department share of Fleet Mgmt. (2 vehicle)	33,000
10-60-256	Fuel Expense	8,900
10-60-260	Buildings & Grounds - Shop	10,500
	33% of Shop building and grounds maintenance	
10-60-270	Utilities - PW Shared	1,000
10-60-271	Utilities - Street Lights	45,500
	Power & Repair	
10-60-280	Telephone	3,000
10-60-312	Professional & Tech. - Engineer	5,000
	New Development	5,000
10-60-325	GIS/ Mapping	4,000
10-60-350	Software Maintenance	3,000
	Software maintenance contracts	
10-60-385	Rent of Bldg	18,000
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
	Developer paid mailboxes and signs	
10-60-416	Streetlights	15,000
	New streetlights - both city and developer paid	
10-60-420	Weed Control	1,000
10-60-422	Crosswalk/Street Painting	3,000
10-60-550	Banking Charges	300
	Bank charges and fees and credit card transaction fees	

**10-70 PARKS SUMMARY**

**FTE = 4**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
10-70-110	Full-Time Employee Salaries	159,454	213,390	229,000	229,000	232,000	1%
10-70-120	Part-time Employee Salaries	9,275	3,842	17,000	17,000	18,000	6%
10-70-130	Employee Benefit - Retirement	29,285	35,111	47,000	47,000	47,000	0%
10-70-131	Employee Benefit-Employer FICA	12,900	16,502	19,000	19,000	19,000	0%
10-70-133	Employee Benefit - Work. Comp.	2,634	2,277	5,000	5,000	6,000	20%
10-70-135	Employee Benefit - Health Ins.	47,715	78,162	87,000	87,000	98,000	13%
10-70-137	Employee Testing	540	1,426	400	1,696	500	25%
10-70-140	Uniforms	6,441	3,844	7,500	2,973	7,500	0%
10-70-230	Travel & Training	1,499	5,679	5,000	5,000	5,000	0%
10-70-250	Equipment Supplies & Maint.	31,181	25,179	25,000	25,000	25,000	0%
10-70-255	Vehicle Lease	107,000	91,000	91,000	91,000	103,000	13%
10-70-256	Fuel Expense	7,819	10,719	10,000	10,000	10,000	0%
10-70-260	Buildings & Grounds Maint.	996	293	-	-	4,000	0%
10-70-261	Grounds Supplies & Maintenance	61,039	58,972	77,800	77,800	78,000	0%
10-70-270	Utilities	22,309	31,986	25,000	25,000	29,000	16%
10-70-280	Telephone	4,235	5,579	4,000	9,568	4,000	0%
10-70-312	Professional & Tech. - Enginr	753	11,369	1,000	10,000	5,000	400%
10-70-350	Software Maintenance	1,084	1,024	1,500	1,372	1,500	0%
10-70-385	Rent of Bldgs	33,177	112,921	113,500	113,500	113,500	0%
10-70-430	Trails	3,818	324	2,000	169	1,500	-25%
10-70-431	Tree Program	-	8,417	10,000	9,682	10,000	0%
10-70-550	Banking Charges	247	286	300	423	500	67%
10-70-626	UTA Park and Ride	5,999	6,565	15,000	5,000	14,000	-7%
10-70-740	Equipment	9,345	52,046	-	-	-	0%
10-70-960	Trrr from Storm Drain - Reimb.	(80,000)	(80,000)	(80,000)	(80,000)	(83,500)	4%
<b>TOTALS</b>		<b>478,743</b>	<b>701,177</b>	<b>713,000</b>	<b>712,182</b>	<b>748,500</b>	<b>5%</b>



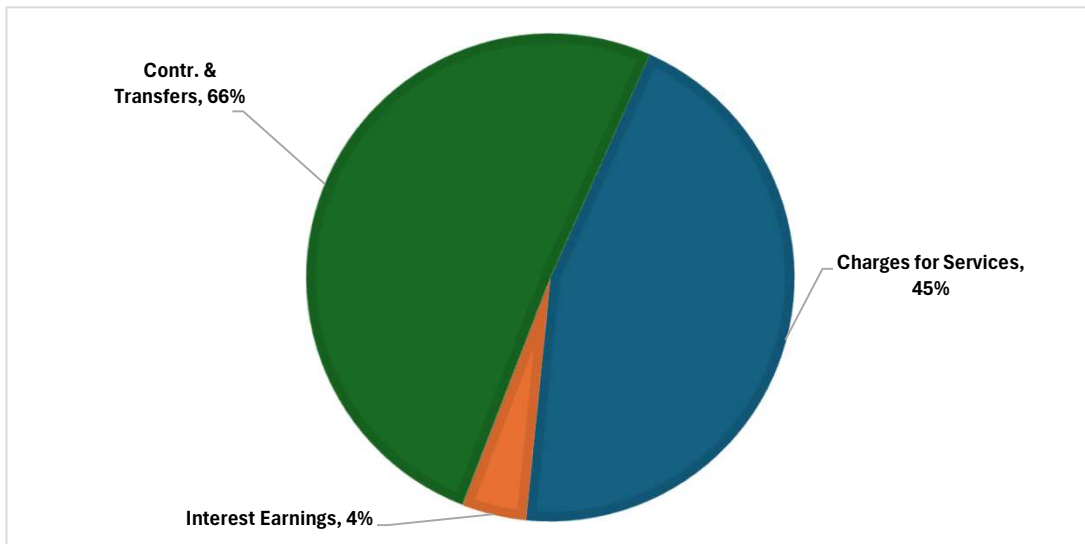
**10-70 PARKS - NARRATIVE**

10-70-110	Full-Time Employee Salaries	232,000
10-70-120	Part-time Employee Salaries	18,000
	2 Seasonal	
10-70-130	Employee Benefit - Retirement	47,000
10-70-131	Employee Benefit-Employer FICA	19,000
10-70-133	Employee Benefit - Work. Comp.	6,000
10-70-135	Employee Benefit - Health Ins.	98,000
10-70-137	Employee Testing	500
10-70-140	Uniforms	7,500
	Uniform and Cleaning costs	
10-70-230	Travel & Training	5,000
	Charges for conferences, educational materials, & employee travel	
	Playground Equipment Certification (URPA)	2,000
	Utah Recreation & Parks Assoc. Conference	3,000
10-70-250	Equipment Supplies & Maint.	25,000
	Upkeep or repair of equipment and operating supplies	
10-70-255	Vehicle Lease	103,000
	Department share of Fleet Mgmt. (4 vehicles & 3 Mowers)	
10-70-256	Fuel Expense	10,000
10-70-260	Buildings & Grounds - Shop	4,000
	33% of Shop building and grounds improvements	
10-70-261	Grounds Supplies & Maintenance	78,000
	Upkeep and repair of park grounds and structures	65,000
	Portapotty	2,800
	Sprinkler Clock Rotation	10,000
10-70-270	Utilities	29,000
	Electricity and Secondary Water expenses	
	Electricity	12,000
	Water	13,000
	Utilities - PW Shared	4,000
10-70-280	Telephone	4,000
10-70-312	Professional & Tech. - Engineer	5,000
	survey of trees, sprinklers, bathrooms, etc	
10-70-350	Software Maintenance	1,500
	Software maintenance contracts	1,500
	Park security	
10-70-385	Public Works Lease Payment (Parks Portion)	113,500
10-70-430	Trail Maintenance	1,500
	Service maintenance	1,500
10-70-431	Tree Program	10,000
10-70-550	Banking Charges	500
	Bank charges and fees and credit card transaction fees	
10-70-626	UTA Park and Ride	14,000
	Dumpsters and trash removal, lights, snow removal and repairs	
10-70-730	Improvements Other Than Buildings	0
10-70-740	Equipment Purchases	0
10-70-960	Storm Drain Detention Reimbursement	(83,500)

# **20 RECREATION FUND**

**20 RECREATION REVENUE**

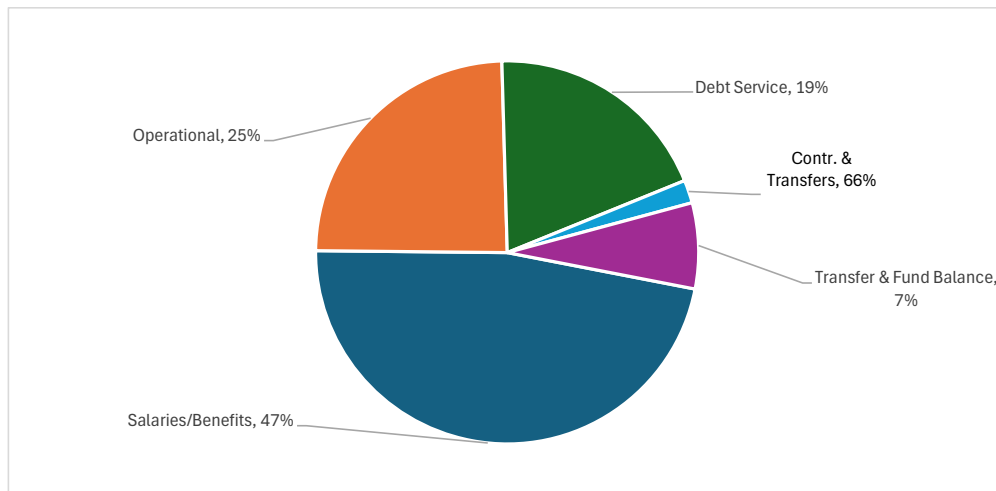
Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
20-31-309	RAP Tax Recreation	-	7,417	-	-	-	0%
20-34-720	Rental - Activity Center	16,840	15,817	13,000	11,342	14,000	8%
20-34-750	Recreation Fees	-	-	-	-	-	0%
20-34-751	Membership Fees	18,620	21,087	27,000	18,660	25,000	-7%
20-34-752	Competition Basketball	25,978	22,825	22,500	22,500	22,500	0%
20-34-753	Misc. Revenue	719	1,041	1,000	828	1,000	0%
20-34-754	Competition Baseball	-	590	1,000	1,120	1,000	0%
20-34-755	Basketball	13,694	11,558	13,500	13,121	13,500	0%
20-34-756	Baseball & Softball	10,303	12,052	11,000	11,000	11,000	0%
20-34-757	Soccer	17,431	16,162	17,000	10,948	15,000	-12%
20-34-758	Flag Football	4,883	4,727	4,000	4,800	4,500	13%
20-34-759	Volleyball	1,261	1,610	2,000	1,640	2,000	0%
20-36-897	Knight's Football Registration	-	-	-	-	-	0%
20-34-760	Wrestling	940	1,740	1,000	1,935	1,500	50%
20-34-761	Pickleball	1,675	50	1,000	1,000	1,000	0%
20-34-763	Summer Camps	3,443	3,508	3,000	1,678	3,000	0%
20-34-765	FAC Concessions	-	180	500	429	500	0%
20-34-841	Gravel Pit Fees	40,563	12,441	15,000	10,306	11,000	-27%
20-36-895	Rental of Uniforms and Equip	27	-	-	30	-	0%
20-37-100	Interest Earnings	24,354	12,274	2,000	12,000	12,000	500%
20-39-470	Transfer from General Fund	-	134,000	134,000	134,000	133,000	-1%
20-39-800	Transfer from Recreation Impact Fees	22,211	32,209	10,000	17,514	10,000	0%
20-39-900	Fund Balance to be Appropriated	-	-	128,500	128,500	132,500	3%
<b>TOTALS</b>		<b>202,941</b>	<b>311,287</b>	<b>407,000</b>	<b>403,351</b>	<b>414,000</b>	<b>2%</b>



**20 RECREATION EXPENDITURE SUMMARY**

**FTE = 1**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
20-71-110	Full-Time Employee Salaries	62,540	64,030	73,000	73,000	77,000	5%
20-71-120	Part-time Employee Salaries	67,431	77,072	77,000	77,000	81,000	5%
20-71-130	Employee Benefit - Retirement	12,110	10,675	15,000	15,000	16,000	7%
20-71-131	Employee Benefit-Employer FICA	11,026	11,845	12,000	12,000	12,000	0%
20-71-133	Employee Benefit - Work. Comp.	1,120	1,345	3,000	3,000	3,000	0%
20-71-134	Employee Benefit - UI	-	-	-	-	-	0%
20-71-135	Employee Benefit - Health Ins.	6,277	6,095	6,000	6,000	6,000	0%
20-71-137	Employee Testing	871	771	500	670	500	0%
20-71-210	Books/Subscriptions/Membership	-	-	-	32	-	0%
20-71-230	Travel & Training	445	1,847	2,000	2,000	2,000	0%
20-71-240	Office Supplies And Expense	1,583	1,708	1,500	2,046	1,500	0%
20-71-241	Materials & Supplies	3,477	2,650	3,000	2,698	3,000	0%
20-71-250	Equipment Supplies & Maint.	1,596	1,566	1,000	216	1,000	0%
20-71-255	Vehicle Lease	5,000	7,000	7,000	7,000	6,000	-14%
20-71-256	Fuel Expense	441	475	500	310	500	0%
20-71-262	General Government Buildings	3,502	-	2,000	3,046	2,000	0%
20-71-270	Utilities	5,729	5,730	12,000	17,202	12,000	0%
20-71-280	Telephone	5,652	7,414	5,500	7,384	1,500	-73%
20-71-350	Software Maintenance	897	1,024	1,500	1,000	4,000	167%
20-71-390	Volunteer Background Checks	-	1,010	2,500	1,590	2,500	0%
20-71-480	Rec Basketball	10,492	9,146	13,000	13,000	13,500	4%
20-71-481	Baseball & Softball	5,116	9,082	8,000	8,000	8,500	6%
20-71-482	Soccer	6,183	8,506	7,000	7,660	7,500	7%
20-71-483	Flag Football	2,504	2,381	3,500	6,389	4,000	14%
20-71-484	Volleyball	1,481	748	2,000	2,225	2,500	25%
20-71-485	Summer Fun	1,415	1,186	2,000	2,000	2,000	0%
20-71-486	Sr Luncheon	1,640	1,930	-	-	-	0%
20-71-488	Competition Basketball	14,240	15,463	14,000	12,160	14,000	0%
20-71-489	Competition Baseball	233	811	2,000	3,487	2,000	0%
20-71-491	Adult Programs	-	-	500	500	500	0%
20-71-492	Pickleball/ Wrestling	2,301	1,375	3,000	3,000	3,000	0%
20-71-493	Summer Camps	1,773	1,102	3,000	2,610	3,000	0%
20-71-495	FAC Concessions	-	137	500	476	500	0%
20-71-530	Interest Expense	10,586	10,795	5,000	-	5,000	0%
20-71-550	Banking Charges	2,238	2,311	2,000	2,873	2,000	0%
20-71-610	Miscellaneous	543	655	1,500	1,000	1,500	0%
20-71-740	Equipment	1,012	8,432	8,000	8,000	8,000	0%
20-71-811	Bond Principal	69,840	72,720	72,000	-	75,000	4%
20-71-900	Transfer to Fund Balance	-	-	-	-	-	0%
20-71-915	Transfer to Admin. Services	35,000	35,000	35,000	35,000	30,000	-14%
<b>TOTALS</b>		<b>356,289</b>	<b>384,036</b>	<b>407,000</b>	<b>339,577</b>	<b>414,000</b>	<b>2%</b>



**20-71 RECREATION - NARRATIVE**

**RECREATION EXPENDITURES**

20-71-110	Full-time Salaries	77,000
20-71-120	Part-time Salaries	81,000
20-71-130	Employee Benefit - Retirement	16,000
20-71-131	Employee Benefit-Employer FICA	12,000
20-71-133	Employee Benefit - Work. Comp.	3,000
20-71-135	Employee Benefit - Health Ins.	6,000
20-71-137	Employee Testing	500
	Background Checks- Employee Tests	500
20-71-210	Books/Subscriptions/Membership	0
20-71-230	Travel and Training	2,000
	Charges for conferences, educational materials, & employee travel	
	Utah Rec & Parks Association Conference	1,500
	ULCT Conferences	300
	Other	200
20-71-240	Office Supplies and Expense	1,500
	Copier Supplies, Postage, and general office supplies	
20-71-241	Materials & Supplies	3,000
	Towel Service	
20-71-250	Equipment Supplies & Maint.	1,000
	Upkeep or repair of equipment and operating supplies	
	Weight Equipment	
20-71-255	Vehicle Lease	6,000
20-71-256	Fuel Expense	500
20-71-262	General Government Buildings	2,000
	Upkeep of building and floor resurfacing	2,000
20-71-270	Utilities	12,000
	Electricity and Natural Gas expenses	
20-71-280	Telephone	1,500
	Referees, timekeepers, and others who are paid to officiate at games	
20-71-350	Software Maintenance	4,000
	Software- Caselle	1,500
	One-time New Software (Sportsman)	2,500
20-71-390	Volunteer Background Check (All Sports)	2,500
20-71-480	Basketball	13,500
	Jr. Jazz program - 300 participants	11,500
	Recreation Fee Website	2,000
20-71-481	Baseball & Softball	8,500
	T-ball, Coach Pitch, Machine Pitch, baseball & softball - 250 participants	7,000
	Recreation Fee Website	1,500
20-71-482	Soccer	7,500
	Pre-kindergarten to 4th grade; 300 participants	4,500
	Soccer goals	1,500
	Recreation Fee Website	1,500
20-71-483	Flag Football	4,000
	1st to 9th grade, co-educational - 110 participants	3,500

	Recreation Fee Website	500	
20-71-484	Volleyball		2,500
	Girls 3rd to 9th grade - 70 participants	2,000	
	Recreation Fee Website	500	
20-71-485	Summer Fun		2,000
	Citizen participation end of school swim - 800 participants		
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 Concessions		500
20-71-530	Interest Expense - Bond		5,000
	28% Fire, 72% Recreation		
20-71-550	Banking Charges		2,000
	Bank charges and fees and credit card transaction fees		
20-71-610	Miscellaneous		1,500
20-71-740	Equipment		8,000
	Exercise Equip Upgrade	5,000	
	Bleachers	3,000	
20-71-811	Sales Tax Rev Bond - Principal		75,000
	28% Fire, 72% Recreation		
20-71-900	Increase in Fund Balance		0
20-71-915	Transfer to Admin Services		30,000

# **21-29 IMPACT FEE FUNDS**

**21 SEWER IMPACT FEE FUND**

<b>REVENUES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
21-37-100	Interest Earnings	47,498	22,777	10,000	10,000	10,000	0%
21-37-200	Impact Fees	79,191	108,522	20,000	95,532	20,000	0%
21-39-500	Contribution From Fund Bal	-	-	58,000	37,000	58,000	0%
21-39-900	Fund Bal To Be Appropriated	-	-	-	-	-	0%
<b>TOTALS</b>		<b>126,689</b>	<b>131,299</b>	<b>88,000</b>	<b>142,532</b>	<b>88,000</b>	<b>0%</b>

<b>EXPENDITURES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
21-40-760	Sewer Impact Fee Projects	-	-	88,000	-	-	-100%
21-40-800	Sewer Fund Balance	-	-	-	-	-	0%
21-80-800	Transfers	59,361	764,675	-	88,000	88,000	100%
<b>TOTALS</b>		<b>59,361</b>	<b>764,675</b>	<b>88,000</b>	<b>88,000</b>	<b>88,000</b>	<b>0%</b>

Transfer to Sewer Fund (PW Bond)  
 Transfer to Sewer Fund (Excess Capacity)

**22 STORM DRAIN IMPACT FEE FUND**

<b>REVENUES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>%</b>
22-37-100	Interest Earnings	1,001	907	500	500	500	0%
22-37-200	Impact Fees	39,314	50,954	29,500	41,398	29,500	0%
22-39-900	Fund Bal to be appropriated	-	-	-	-	-	0%
22-39-xxx	Transfer from Gen. & Water					1,020,000	0%
<b>TOTALS</b>		<b>40,315</b>	<b>51,862</b>	<b>30,000</b>	<b>41,898</b>	<b>1,050,000</b>	<b>3400%</b>

<b>EXPENDITURES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>%</b>
22-40-760	Projects	-	-	-	-	-	0%
22-40-799	Facilities	-	-	-	-	-	0%
22-80-800	Transfers	40,315	51,862	30,000	30,000	1,050,000	3400%
<b>TOTALS</b>		<b>40,315</b>	<b>51,862</b>	<b>30,000</b>	<b>30,000</b>	<b>1,050,000</b>	<b>3400%</b>

Transfer to Storm Drain Fund (PW Bond)  
 Transfer to Storm Drain Fund (Excess Capacity)  
 Transfer to Storm Drain (7375 Project)

**23 PARKS IMPACT FEE FUND**

<b>REVENUES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
23-37-100	Interest Earnings	1,324	1,402	1,000	-	1,000	0%
23-37-200	Impact Fees	54,496	79,890	60,000	68,270	60,000	0%
23-39-900	Fund Bal to be Appropriated	-	1	-	-	-	0%
<b>TOTALS</b>		<b>55,820</b>	<b>81,293</b>	<b>61,000</b>	<b>68,270</b>	<b>61,000</b>	<b>0%</b>

<b>EXPENDITURES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
23-40-760	Projects	55,820	-	61,000	-	-	-100%
23-40-900	Transfer to Fund Balance	-	-	-	-	-	0%
23-80-800	Transfers	-	81,293	-	61,000	61,000	100%
<b>TOTALS</b>		<b>55,820</b>	<b>81,293</b>	<b>61,000</b>	<b>61,000</b>	<b>61,000</b>	<b>0%</b>

Transfer to General Fund (PW Bond)

Transfer to Capital Projects Fund (Parks Expansion)

**24 ROAD IMPACT FEE SUMMARY**

<b>REVENUES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>%</b>
24-37-100	Interest Earnings	15,452	27,362	5,500	18,949	5,500	0%
24-37-200	Impact Fees	56,177	127,036	40,000	134,847	40,000	0%
24-39-500	Contribution from Fund Bal.	-	-	6,500	-	6,500	0%
24-39-900	Fund Bal to be Appropriated	-	-	-	-	-	0%
<b>TOTALS</b>		<b>71,629</b>	<b>154,398</b>	<b>52,000</b>	<b>153,796</b>	<b>52,000</b>	<b>0%</b>

<b>EXPENDITURES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>%</b>
24-40-760	Projects	5,018	-	52,000	-	-	-100%
24-40-799	Facilities	-	-	-	-	-	0%
24-40-900	Transfer to Fund Balance	-	-	-	-	-	0%
24-80-800	Transfers	-	-	-	52,000	52,000	100%
<b>TOTALS</b>		<b>5,018</b>	<b>-</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>0%</b>

Transfer to General Fund (PW Bond)

Transfer to Capital Projects Fund (Capital Facility Plan)

**26 WATER IMPACT FEE FUND**

<b>REVENUES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>%</b>
26-37-100	Interest Earnings	7,397	5,606	2,000	2,000	2,000	0%
26-37-200	Impact Fees	36,477	49,090	10,000	45,828	10,000	0%
26-39-900	Fnd Balance to be Appropriated	-	-	77,000	37,000	77,000	0%
<b>TOTALS</b>		<b>43,874</b>	<b>54,696</b>	<b>89,000</b>	<b>84,828</b>	<b>89,000</b>	<b>0%</b>

<b>EXPENDITURES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>%</b>
26-40-760	Projects	52,028	-	-	-	-	0%
26-40-799	Facilities	-	-	-	-	-	0%
26-80-800	Transfers	-	31,201	89,000	89,000	89,000	0%
26-80-900	Contribution to Fund Balance	-	-	-	-	-	0%
<b>TOTALS</b>		<b>52,028</b>	<b>31,201</b>	<b>89,000</b>	<b>89,000</b>	<b>89,000</b>	<b>0%</b>

Transfer to Water Fund (PW Bond)

Transfer to Water Fund (Excess Capacity)

**27 RECREATION IMPACT FEE FUND**

<b>REVENUE</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
27-37-100	Interest Earnings	527	541	-	-	-	0%
27-37-200	Impact Fees	21,684	31,668	10,000	27,165	10,000	0%
27-39-470	Transfer From Other Funds	-	-	-	-	-	0%
27-39-900	Fund Bal to be Appropriated	-	0	-	-	-	0%
<b>TOTALS</b>		<b>22,211</b>	<b>32,209</b>	<b>10,000</b>	<b>27,165</b>	<b>10,000</b>	<b>0%</b>

<b>EXPENDITURE</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
27-40-760	Projects	22,211	-	10,000	-	-	-100%
27-40-799	Facilities	-	-	-	-	-	0%
27-80-800	Transfers	-	32,209	-	10,000	10,000	100%
<b>TOTALS</b>		<b>22,211</b>	<b>32,209</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0%</b>

Transfer to Recreation Fund (Bond Pmt)

**29 PUBLIC SAFETY IMPACT FEE FUND**

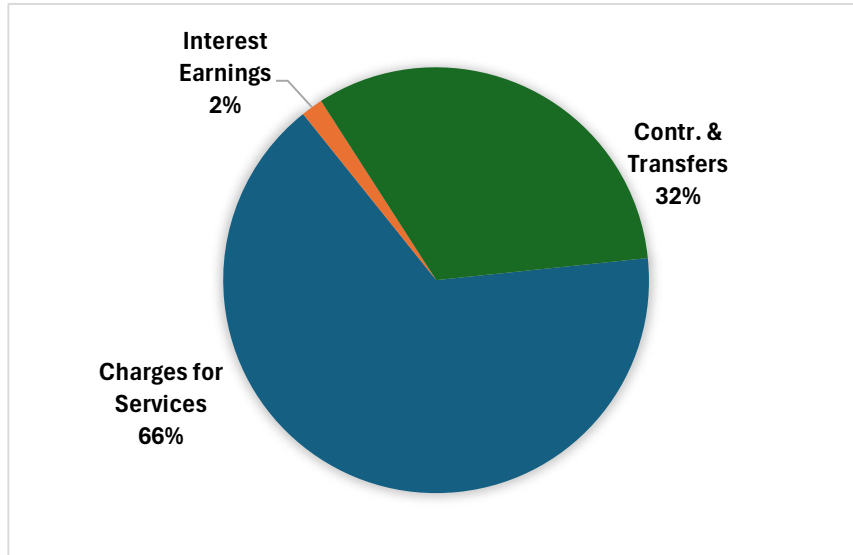
<b>REVENUES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>%</b>
29-37-100	Interest Earnings	130	88	-	-	-	0%
29-37-200	Impact Fees	4,881	4,674	3,000	4,968	3,000	0%
29-39-470	Transfer From Other Funds	-	-	-	-	-	0%
29-39-900	Fund Bal to be Appropriated	-	0	-	-	-	0%
<b>TOTALS</b>		<b>5,011</b>	<b>4,762</b>	<b>3,000</b>	<b>4,968</b>	<b>3,000</b>	<b>0%</b>

<b>EXPENDITURES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>%</b>
29-40-760	Projects	5,011	-	-	-	-	0%
29-40-799	Facilities	-	-	-	-	-	0%
29-80-800	Transfers	-	4,762	3,000	3,000	3,000	0%
<b>TOTALS</b>		<b>5,011</b>	<b>4,762</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0%</b>

# **56 TRANSPORTATION FUND**

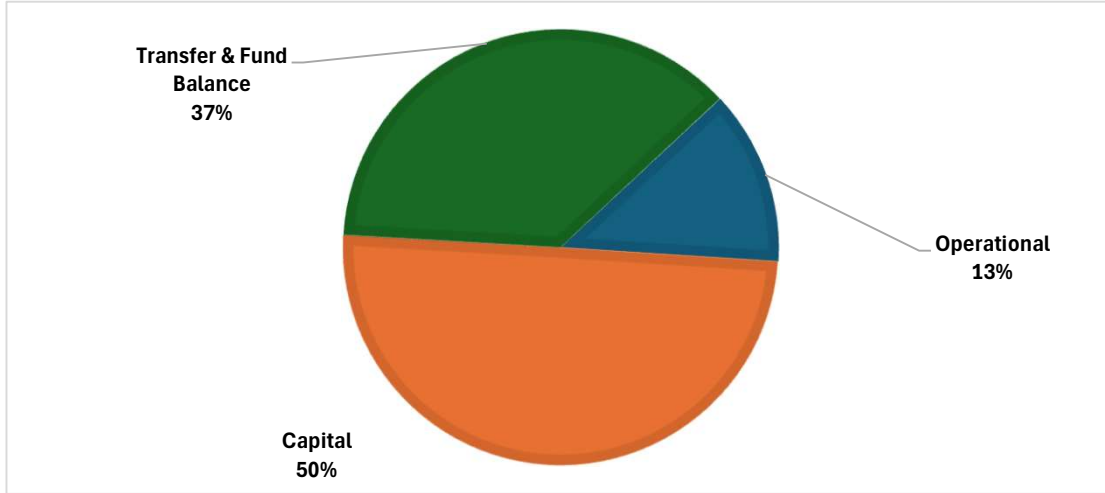
**56 TRANSPORTATION FUND REVENUE**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
56-31-305	Transportation - Local Option	153,033	157,820	100,000	107,956	110,000	10%
56-33-560	Class "C" Road Allotment	80,000	-	-	-	-	0%
56-34-270	Developer Pmts For Improv.	130,029	-	-	-	-	0%
56-36-100	Interest Earnings	23,014	31,459	15,000	15,000	15,000	0%
56-37-800	Transporation Utility Fee	465,342	475,081	478,000	488,548	490,000	3%
56-39-091	Transfer From Capital Projects	-	-	-	-	-	0%
56-39-900	Fund Bal To Be Appropriated	-	-	169,000	169,000	295,000	75%
56-39-910	Transfer From Class "C" Res.	-	-	-	-	-	0%
<b>TOTALS</b>		<b>851,417</b>	<b>664,360</b>	<b>762,000</b>	<b>780,504</b>	<b>910,000</b>	<b>19%</b>



**56 TRANSPORTATION UTILITY FUND SUMMARY**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
56-76-312	Professional & Tech. - Enginr	669	1,939	18,000	18,000	18,000	0%
56-76-424	Curb, Gutter & Sidewalk Repair	-	21,021	220,000	220,000	100,000	-55%
56-76-730	Street Projects	1,216,221	16,554	524,000	524,000	454,000	-13%
56-76-990	Contribution to Fund Balance	-	-	-	-	43,000	0%
56-76-xxx	Transfer to Water Fund					295,000	0%
<b>TOTALS</b>		<b>1,216,890</b>	<b>39,514</b>	<b>762,000</b>	<b>762,000</b>	<b>910,000</b>	<b>19%</b>



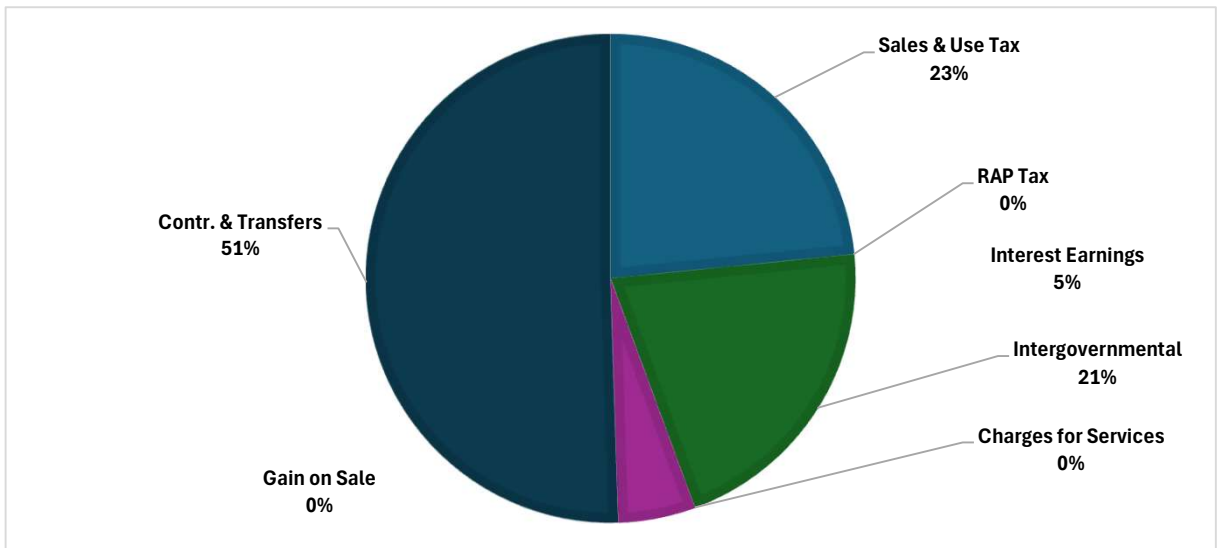
**56 TRANSPORTATION UTILITY FUND - NARRATIVE**

56-76-312 Professional & Tech. - Engineer	18,000
56-76-424 Curb , Gutter, & Sidewalk Repair	100,000
56-76-730 Street Projects	454,000
Annual Street Maintenance	450,000
Street Scan (CityLogix) - Annual Maint.	4,000
56-76-990 Contribution to Fund Balance	43,000
56-76-xxx Transfer to Water Fund	295,000

# **45 CAPITAL PROJECTS FUND**

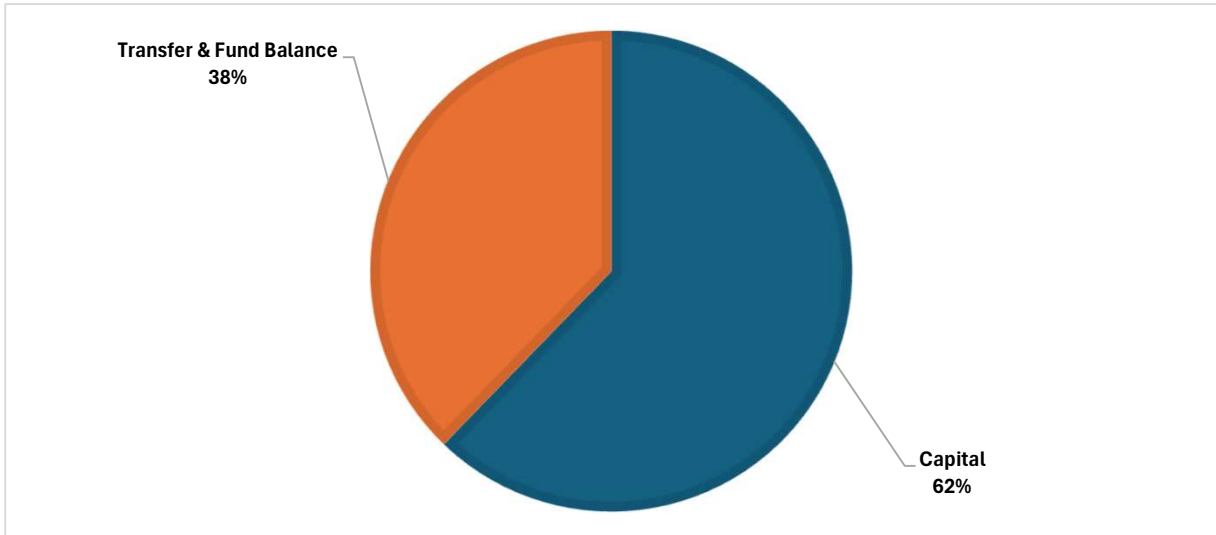
**45 CAPITAL PROJECTS REVENUE**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
45-31-300	Sales and Use Tax	850,000	200,000	217,000	217,000	230,000	6%
45-31-309	RAP Tax- Capital Projects	-	81,370	-	-	-	0%
45-33-400	State Grants	-	-	-	-	-	0%
45-33-500	Federal Grant - CARES Act/ARPA	-	32,507	-	-	206,000	0%
45-34-270	Developer Pmts for Improv.	7,389	-	-	-	-	0%
45-34-435	Donations - CMP Rail Road	-	-	-	-	-	0%
45-34-440	Contributions	-	-	-	-	-	0%
45-34-445	Contributions - Restricted	-	-	-	-	-	0%
45-36-100	Interest Earnings	75,135	83,383	50,000	50,000	50,000	0%
45-36-110	Sale Of Property	-	321,553	-	8,275	-	0%
45-39-380	Fund Surplus-Unrestricted	-	-	-	-	-	0%
45-39-395	Trans From General Fund	-	75,283	-	-	-	0%
45-39-470	Transfer From Other Funds	-	-	-	-	-	0%
45-39-500	Fund Balance To Be Appropriate	-	-	-	-	-	0%
45-39-800	Transfer From Impact Fees	59,023	81,293	41,000	41,000	41,000	0%
45-39-810	Transfer From Class "C"	-	-	-	-	-	0%
45-39-828	Transfer From LBA	221,835	-	-	-	-	0%
45-39-900	Fund Bal To Be Appropriated	-	-	196,000	196,000	455,000	132%
<b>TOTALS</b>		<b>1,213,382</b>	<b>875,388</b>	<b>504,000</b>	<b>512,275</b>	<b>982,000</b>	<b>95%</b>



**45 CAPITAL PROJECTS EXPENDITURE SUMMARY**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
45-43-730	Admin - Improv other than Bldg	62,704	725	-	-	-	0%
45-43-740	Equipment	1,317	-	-	-	30,000	0%
45-57-720	Buildings	-	-	-	-	-	0%
45-57-730	Improv. Other Than Bldgs.	2,956	-	100,000	57,702	-	-100%
45-57-740	Equipment	185,000	-	244,000	-	306,000	25%
45-57-860	Transfer Fleet	-	326,000	-	244,000	262,500	0%
45-58-740	Equipment	-	-	-	-	-	0%
45-60-710	Land	-	2,554	-	-	-	0%
45-60-730	Streets-Imp other than Bldg	203,107	9,887	150,000	-	50,000	-67%
45-60-740	Equipment	221,835	-	-	-	-	0%
45-70-710	Land	-	10,250	-	-	-	0%
45-70-730	Improvements Other Than Bldgs	15,000	161,998	-	2,844	-	0%
45-70-740	Equipment	-	-	-	-	25,000	0%
45-71-730	Rec- Improv. Other Than Bldgs.	-	32,507	-	-	200,000	0%
45-90-900	Transfer to Fund Balance	-	-	10,000	10,000	10,500	5%
45-51-xxx	Transfer to Water Fund	-	-	-	-	98,000	100%
<b>TOTALS</b>		<b>691,919</b>	<b>543,920</b>	<b>504,000</b>	<b>314,547</b>	<b>982,000</b>	<b>95%</b>



**45 CAPITAL PROJECTS - NARRATIVE**

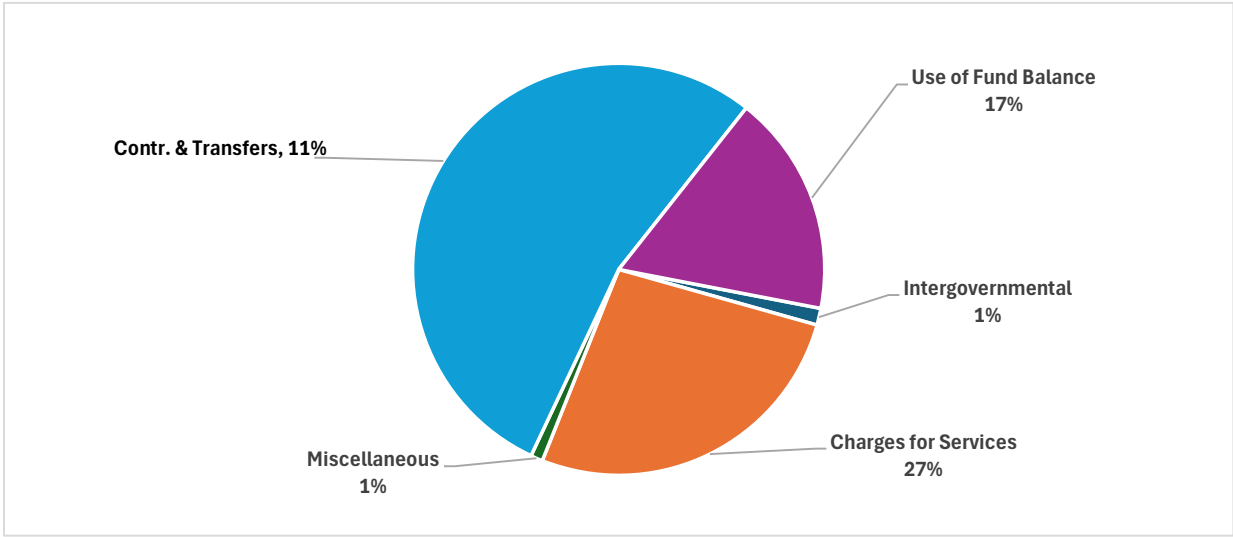
45-43-730	Administration - Improvements Other than Buildings		0
45-43-740	Administration - Equipment		30,000
	City Hall Server/Firewall	30,000	
45-57-720	Fire- Building		0
45-57-730	Fire - Improvements Other than Bldgs.		0
45-57-740	Fire - Purchase of Equipment		306,000
	Quint Purchase- Capital Funds	100,000	
	Quint Purchase- ARPA Funds	206,000	
45-57-860	Transfer Fleet		262,500
	Vehicle Leases	262,500	
45-58-740	Community Services - Purchase of Equipment		0
45-60-710	Streets - Land		0
45-60-730	Streets - Improvements Other than Buildings		50,000
	Streetlight Replacement Program	50,000	
45-60-740	Streets - Purchase of Equipment		0
	Vehicle Replacement	0	
45-70-710	Land		0
45-70-730	Parks - Improvements Other than Buildings		0
45-70-740	Parks - Purchase of Equipment		25,000
	Lawn Mower Replacement	25,000	
45-71-730	Rec- Improv Other Than Bldg		200,000
45-90-900	Contribution to Fund Balance		10,500
	Recreation HVAC Reserves	10,000	
	Reserve Fund Balance		
45-51-xxx	Transfer to Water Fund		98,000

# **PROPRIETARY FUNDS**

# **51 WATER UTILITY FUND**

**51 WATER FUND REVENUE**

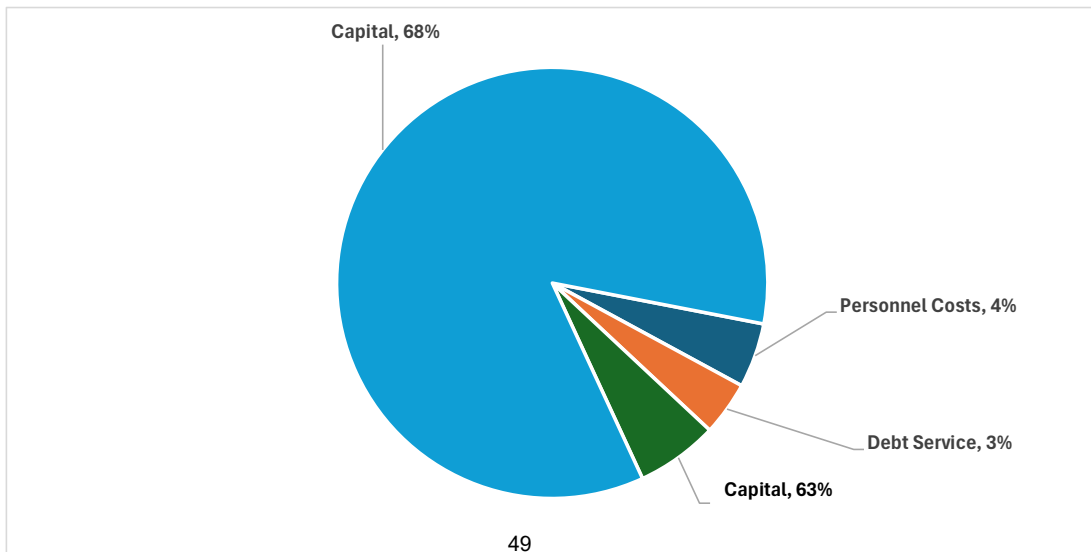
Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
51-33-500	Federal Grants - CARES Act	-	-	-	-	-	0%
51-34-270	Developer Pmts For Improvmnts	-	-	-	-	-	0%
51-36-100	Interest Earnings	127,485	96,642	60,000	60,000	64,000	7%
51-36-300	Misc Utility Revenue	-	-	-	-	-	0%
51-37-100	Water Sales	1,604,357	1,634,980	1,700,000	1,700,000	1,750,000	3%
51-37-105	Water Connection Fee	7,155	10,069	12,500	13,300	12,500	0%
51-37-130	Penalties	42,927	44,188	42,000	57,417	42,000	0%
51-38-820	Contributions From Impact Fees	52,028	31,201	89,000	76,675	89,000	0%
51-38-900	Sundry Revenues	68,751	-	-	-	-	0%
51-38-910	Capital Contributions	48,920	-	-	-	-	0%
51-38-920	Gain/Loss On Sale Of Assets	-	-	-	-	-	0%
51-39-470	Transfer From Other Funds	-	-	-	-	3,630,000	0%
51-39-900	Fund Bal To Be Appropriated	-	-	504,500	504,500	1,177,000	133%
<b>TOTALS</b>		<b>1,951,623</b>	<b>1,817,080</b>	<b>2,408,000</b>	<b>2,411,893</b>	<b>6,764,500</b>	<b>181%</b>



51 WATER FUND SUMMARY

FTE = 2

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
51-40-110	Full-Time Employee Salaries	136,279	154,603	167,000	167,000	178,000	7%
51-40-130	Employee Benefit - Retirement	23,460	34,777	35,000	35,000	37,000	6%
51-40-131	Employee Benefit-Employer FICA	11,000	12,041	13,000	13,000	14,000	8%
51-40-133	Employee Benefit - Work. Comp.	3,009	1,957	4,000	4,000	4,000	0%
51-40-135	Employee Benefit - Health Ins.	20,180	27,306	30,000	28,358	31,000	3%
51-40-137	Employee Testing	243	246	500	500	500	0%
51-40-140	Uniforms	2,025	2,436	2,000	1,385	2,000	0%
51-40-210	Books/Subscriptions/Membership	1,479	3,432	3,000	5,584	3,000	0%
51-40-230	Travel & Training	4,558	4,428	7,500	7,500	8,500	13%
51-40-240	Office Supplies & Expense	1,321	2,839	2,000	2,294	2,000	0%
51-40-250	Equipment Supplies & Maint.	17,044	16,771	10,000	6,987	10,000	0%
51-40-255	Vehicle Lease	104,000	92,000	92,000	92,000	101,500	10%
51-40-256	Fuel Expense	5,471	6,675	10,000	6,827	10,000	0%
51-40-260	Buildings & Grounds Maint.	408	98	5,000	2,001	8,000	60%
51-40-270	Utilities	20,897	23,479	29,000	22,311	30,000	3%
51-40-280	Telephone	8,730	10,444	7,000	10,258	3,000	-57%
51-40-312	Professional & Tech. - Enginr	10,295	6,499	10,000	1,014	10,000	0%
51-40-318	Professional Technical	-	-	2,000	-	2,000	0%
51-40-325	Professional/Technical - Maps/G	11,027	4,692	5,000	2,631	5,000	0%
51-40-350	Software Maintenance	7,765	10,016	11,000	14,259	11,000	0%
51-40-370	Utility Billing	18,148	17,455	17,000	16,920	17,000	0%
51-40-385	Rent Of Bldgs	64,280	218,785	220,000	219,073	220,000	0%
51-40-480	Special Water Supplies	5,647	4,284	7,000	3,496	7,000	0%
51-40-481	Water Purchases	383,203	419,356	412,000	453,501	500,000	21%
51-40-485	Fire Hydrant Update	35,403	62,457	25,000	-	25,000	0%
51-40-490	O & M Charge	135,771	113,630	107,000	108,294	107,000	0%
51-40-495	Meter Replacements	194,776	-	352,000	302,519	100,000	-72%
51-40-530	Interest Expense	95,680	87,536	100,000	101,900	100,000	0%
51-40-550	Banking Charges	5,903	6,809	6,000	6,794	7,000	17%
51-40-650	Depreciation	306,796	334,046	325,000	325,000	335,000	3%
51-40-730	Improvements Other Than Bldgs	32,885	4,975	173,000	188,612	4,620,000	2571%
51-40-740	Equipment	1,809	3,175	-	-	-	0%
51-40-811	Bond Principal	-	-	115,000	115,000	120,000	4%
51-40-900	Transfer To Fund Balance	-	-	-	-	-	0%
51-40-915	Transfer To Admin Services	101,000	104,000	104,000	104,000	136,000	31%
51-80-512	Contributions	-	-	-	-	-	0%
<b>TOTALS</b>		<b>1,770,492</b>	<b>1,791,248</b>	<b>2,408,000</b>	<b>2,368,015</b>	<b>6,764,500</b>	<b>181%</b>



**51 WATER FUND - NARRATIVE**

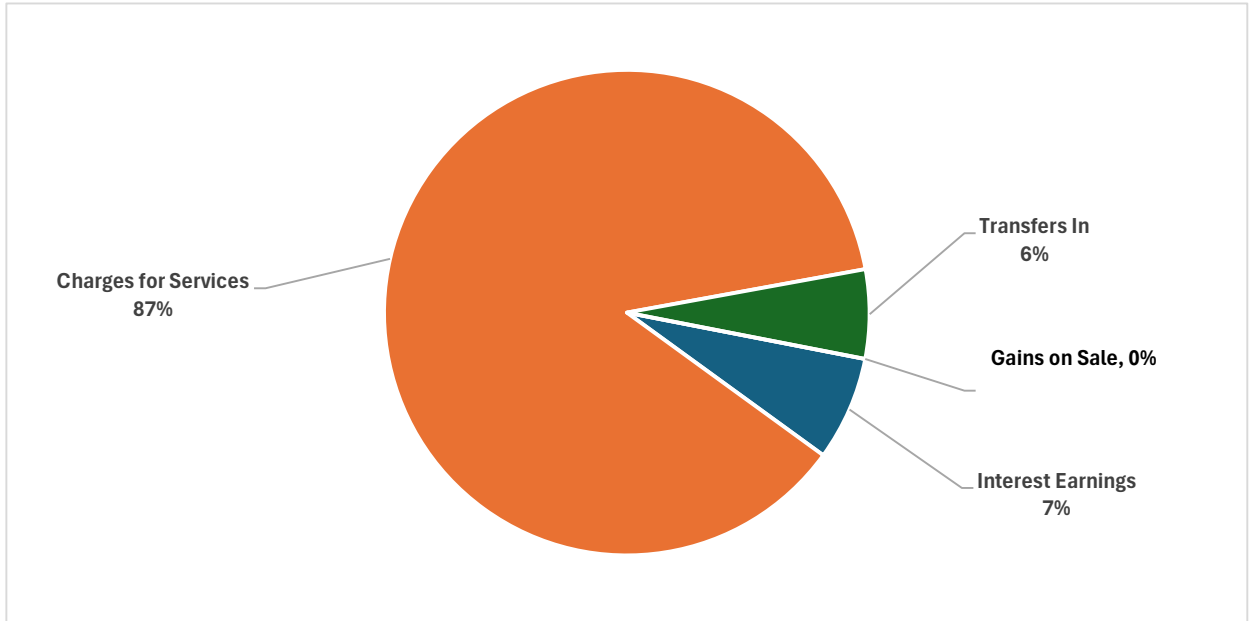
51-40-110	Full-Time Employee Salaries		178,000
51-40-130	Employee Benefit - Retirement		37,000
51-40-131	Employee Benefit-Employer FICA		14,000
51-40-133	Employee Benefit - Work. Comp.		4,000
51-40-135	Employee Benefit - Health Ins.		31,000
51-40-137	Employee Testing		500
51-40-140	Uniforms		2,000
51-40-210	Books/Subscriptions/Membership		3,000
	Memberships in Professional Organizations and Subscriptions		
	Rural Water Users of Utah	2,300	
	APWA	50	
	AWWA	350	
	Cross-Control Certification	300	
51-40-230	Travel		8,500
	Charges for conferences, educational materials, & employee travel		
	Rural Water Conference	3,000	
	Backflow Technician Certification	1,000	
	Other local classes	4,500	
51-40-240	Office Supplies & Expense		2,000
	Copier Supplies, Postage, and general office supplies		
51-40-250	Equipment Supplies & Maint.		10,000
	Upkeep or repair of equip. and oper. Supplies		
51-40-255	Vehicle Lease		101,500
	Leased Vehicles	101,500	
51-40-256	Fuel Expense		10,000
51-40-260	Buildings & Grounds		8,000
	PW Shared Maint of Ground		
51-40-270	Water - Power & Pumping		30,000
51-40-280	Telephone and wireless		3,000
51-40-312	Professional/Technical-Engineering		10,000
	Engineering Services including lead/copper survey		
	General	10,000	
51-40-318	Professional/Technical		2,000
	Bond disclosure preparation and submission		
51-40-325	GIS/ Mapping	5,000	5,000
51-40-350	Software Maintenance		11,000
	Software maintenance contracts		
	Master Meter	2,500	
	IWorQ	4,500	
	Caselle	3,500	
	Win-911	500	
51-40-370	Utility Billing Services		17,000
	% of services associated with the billing and collection of utility accounts		
51-40-385	Public Works Lease Payment (Water Portion)		220,000
51-40-480	Special Water Supplies		7,000
	Testing supplies and costs to ensure water quality		
	Chemtech-Ford	5,500	
	Davis County Health	1,500	

51-40-481	Water Purchases		500,000
	Culinary water purchased from Weber Basin		
51-40-485	Fire Hydrant/ Cla-valve Update		25,000
	Annual replacement program - Cla-valves added this year to program		
51-40-490	Water O & M Charge		107,000
	Water system supplies and maintenance.		
51-40-495	Meter Replacements		100,000
51-40-530	Interest Expense		100,000
	Interest payment on Bond	94,000	
	Other Interest	6,000	
51-40-550	Banking Charges		7,000
	Bank charges and fees and credit card transaction fees		
51-40-650	Depreciation		335,000
51-40-811	Bond - Principal		120,000
	Principal payment on bond		
51-40-730	Improvements other than Buildings		4,620,000
	West Reservoir (Repair)	50,000	
	7375 Project	4,570,000	
51-40-740	Equipment		0
51-40-900	Contribution to Fund Balance		0
51-40-915	Transfer to Admin Services		136,000

# **52 SEWER UTILITY FUND**

**52 SEWER REVENUE**

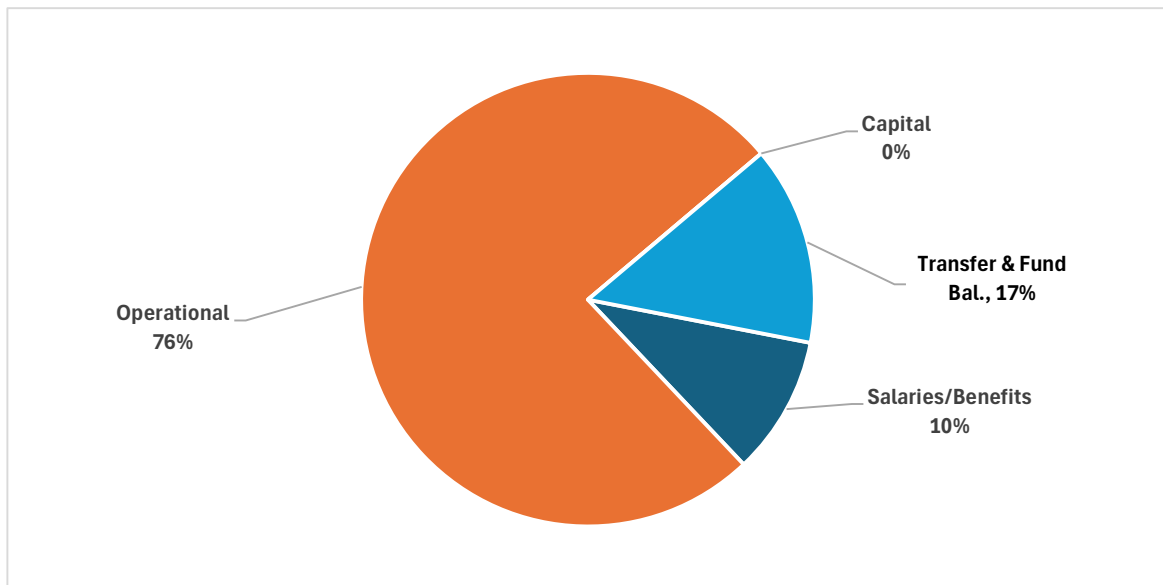
Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
52-36-100	Interest Earnings	225,989	198,897	100,000	100,000	103,000	3%
52-37-300	Sewer Sales	1,156,795	1,181,916	1,235,000	1,235,000	1,291,000	5%
52-37-360	CWSID 5% Retainage	5,910	6,542	3,000	8,234	3,000	0%
52-37-400	CWSID Sewer Conn Fees Payable	-	-	-	-	-	0%
52-38-820	Contribution From Impact Fees	59,361	764,675	88,000	88,000	88,000	0%
52-38-910	Capital Contributions	50,944	-	-	-	-	0%
52-38-920	Gain/Loss On Sale Of Assets	-	-	-	-	-	0%
52-39-900	Fund Bal To Be Appropriated	-	-	-	-	-	0%
<b>TOTALS</b>		<b>1,498,999</b>	<b>2,152,030</b>	<b>1,426,000</b>	<b>1,431,234</b>	<b>1,485,000</b>	<b>4%</b>



**52 SEWER FUND SUMMARY**

**FTE = 1**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
52-40-110	Full-Time Employee Salaries	78,314	75,955	81,000	72,100	87,000	7%
52-40-120	Part-Time Employee Salaries	-	-	-	-	-	0%
52-40-130	Employee Benefit - Retirement	13,716	17,848	17,000	14,925	19,000	12%
52-40-131	Employee Benefit-Employer Fica	5,682	5,589	7,000	5,300	7,000	0%
52-40-133	Employee Benefit - Work. Comp.	1,318	917	2,000	890	2,000	0%
52-40-135	Employee Benefit - Health Ins.	26,765	28,292	31,000	29,247	32,000	3%
52-40-140	Uniforms	689	265	1,000	237	1,000	0%
52-40-230	Travel & Training	351	961	6,000	6,000	3,000	-50%
52-40-240	Office Supplies & Expense	1,069	1,510	1,000	1,475	1,000	0%
52-40-250	Equipment Supplies & Maint.	891	2,617	4,000	4,000	3,000	-25%
52-40-255	Vehicle Lease	8,000	7,000	8,000	8,000	18,000	125%
52-40-256	Fuel Expense	2,468	1,599	3,000	3,000	3,000	0%
52-40-260	PW Shared Bldg Maint.	-	-	-	1,095	6,000	0%
52-40-270	Utilities	47	289	1,000	99	6,000	500%
52-40-280	Telephone	654	625	1,000	600	1,000	0%
52-40-312	Professional & Tech. - Enginr	20,326	29,786	6,000	6,000	15,000	150%
52-40-325	Professional/Technical - Maps/G	3,969	14,371	3,000	442	3,000	0%
52-40-350	Software Maintenance	2,691	3,073	3,000	2,741	3,000	0%
52-40-370	Utility Billing	12,667	12,157	15,000	11,770	15,000	0%
52-40-385	Rent Of Bldgs	47,691	162,324	163,000	162,538	163,000	0%
52-40-490	O & M Charge	34,480	70,373	50,000	47,782	50,000	0%
52-40-491	Sewer Treatment Fee	592,119	581,566	605,000	605,000	656,000	8%
52-40-550	Banking Charges	3,892	4,488	4,000	4,482	5,000	25%
52-40-650	Depreciation	166,319	166,726	175,000	175,000	175,000	0%
52-40-690	Projects	9,306	-	-	-	-	0%
52-40-900	Transfer To Fund Balance	-	-	178,000	178,000	115,000	-35%
52-40-915	Transfer To Admin Services	61,000	61,000	61,000	61,000	96,000	57%
<b>TOTALS</b>		<b>1,094,424</b>	<b>1,249,330</b>	<b>1,426,000</b>	<b>1,401,723</b>	<b>1,485,000</b>	<b>4%</b>



**52 SEWER FUND - NARRATIVE**

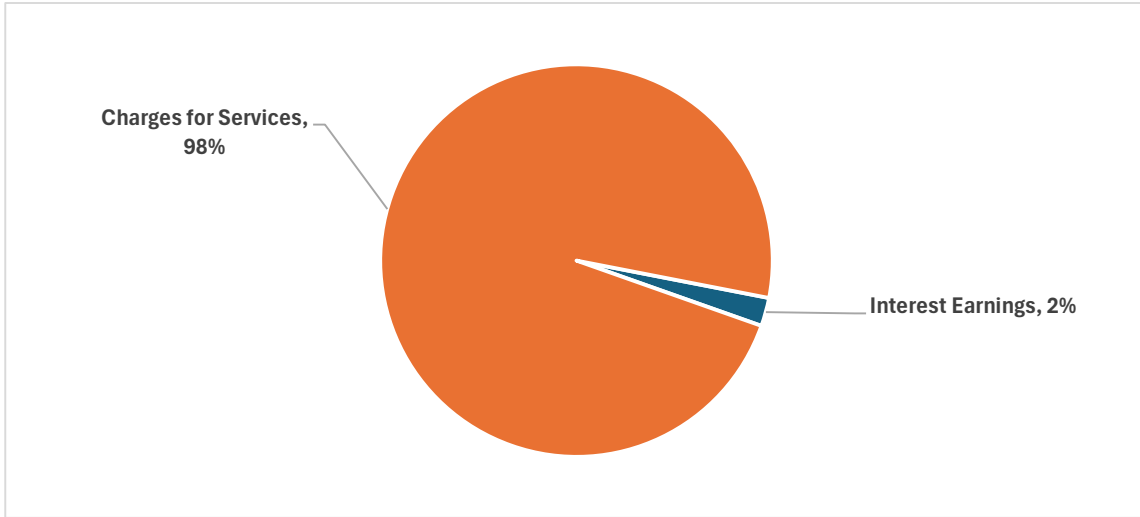
**EXPENDITURES**

52-40-110	Full-Time Employee Salaries - 1 FTE	87,000
52-40-130	Employee Benefit - Retirement	19,000
52-40-131	Employee Benefit-Employer FICA	7,000
52-40-133	Employee Benefit - Work. Comp.	2,000
52-40-135	Employee Benefit - Health Ins.	32,000
52-40-140	Uniforms	1,000
52-40-230	Travel and Training	3,000
	Certifications	
52-40-240	Office Supplies & Expense	1,000
	Copier Supplies, Postage, and general office supplies	
52-40-250	Equipment Supplies & Maint.	3,000
	Upkeep or repair of equip. and oper. supplies, including pump repair	
52-40-255	Vehicle Lease	18,000
	Truck & Plow (On going)	
52-40-256	Fuel Expense	3,000
52-40-260	PW Shared Bldg Maint.	6,000
52-40-270	Utilities	6,000
52-40-280	Telephone	1,000
52-40-312	Professional/Technical-Engineering	15,000
	Engineering	15,000
52-40-325	GIS/ Mapping	3,000
52-40-350	Software Maintenance	3,000
	Software maintenance contracts	
	Caselle	3,000
52-40-370	Utility Billing Services	15,000
	% of services associated with the billing and collection of utility accounts	
52-40-385	Public Works Lease Payment (Sewer Portion)	163,000
52-40-490	Sewer O & M Charge	50,000
	Sewer system supplies and maintenance.	
52-40-491	Sewer Treatment Fee	656,000
	CWSD	
52-40-550	Banking Charges	5,000
	Bank charges and fees and credit card transaction fees	
52-40-650	Depreciation	175,000
52-40-690	Projects	0
52-40-915	Transfer to Admin Services	96,000
52-40-900	Increase in Fund Balance	126,000

**53 SANITATION UTILITY**  
**FUND**

**53 SANITATION REVENUE**

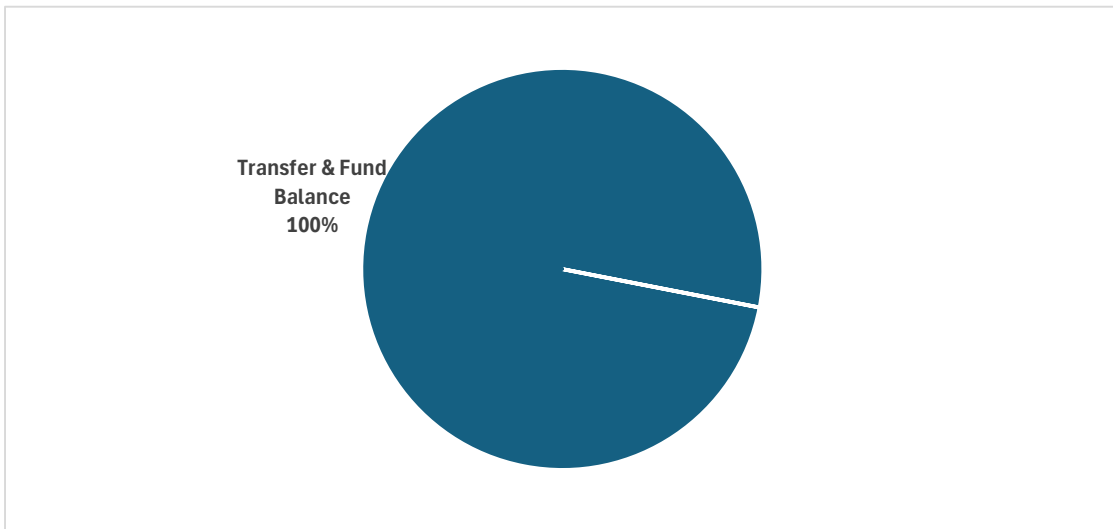
Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
53-36-100	Interest Earnings	29,934	24,559	16,000	16,000	20,000	25%
53-37-700	Sanitation Fees	558,087	578,155	735,000	735,000	830,000	13%
53-38-920	Gain/Loss on Sale of Assets	-	-	-	-	-	0%
53-39-900	Fund Bal to be Appropriated	-	-	33,000	33,000	-	-100%
<b>TOTALS</b>		<b>588,021</b>	<b>602,714</b>	<b>784,000</b>	<b>784,000</b>	<b>850,000</b>	<b>8%</b>



**53 SANITATION FUND SUMMARY**

**FTE = 0**

Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
53-40-250	Equipment Supplies & Maint.	42,534	-	78,000	54,096	44,000	-44%
53-40-260	PW Bldg Maint.	-	-	-	583	3,000	0%
53-40-270	Utilities- PW Shared	-	-	-	-	3,000	0%
53-40-350	Software Maintenance	2,691	3,073	3,000	2,741	3,000	0%
53-40-370	Utility Billing	5,631	5,600	4,000	5,517	4,000	0%
53-40-385	Rent of Bldgs	24,882	84,691	85,000	84,802	85,000	0%
53-40-492	Sanitation Fee Charges	469,054	465,517	574,000	524,617	656,000	14%
53-40-550	Banking Charges	1,855	2,140	2,000	2,136	3,000	50%
53-40-650	Depreciation	-	-	-	-	-	0%
53-40-900	Contribution to Fund Balance	-	-	-	-	-	0%
53-40-915	Transfer to Admin Services	38,000	38,000	38,000	38,000	49,000	29%
<b>TOTALS</b>		<b>584,647</b>	<b>599,020</b>	<b>784,000</b>	<b>712,492</b>	<b>850,000</b>	<b>8%</b>



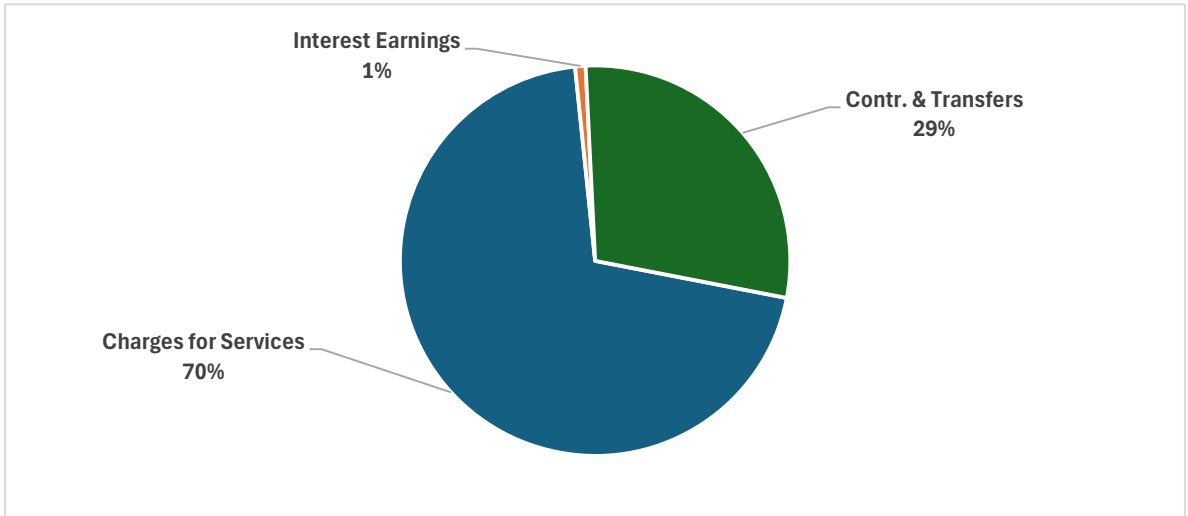
**53 SANITATION FUND - NARRATIVE**

53-40-250	Equipment Supplies & Maint.	23,000	44,000
	Purchase of 300 garbage cans	3,000	
	Recycling Cans	3,000	
	Green Waste Cans	15,000	
53-40-260	PW Bldg Maint.		3,000
53-40-270	Utilities- PW Shared		3,000
53-40-350	Software Maintenance		3,000
	Software maintenance contracts		
53-40-370	Utility Billing Services		4,000
	% of services associated with the billing and collection of utility accounts		
53-40-385	Public Works Lease Payment (Sanitation Portion)		85,000
53-40-492	Sanitation Fee Charges		656,000
	Collection and disposal fees	656,000	
53-40-550	Banking Charges		3,000
	Bank charges and fees and credit card transaction fees		
53-40-650	Depreciation		0
53-40-915	Transfer to Admin Services		49,000
53-40-900	Contribution to Fund Balance		0

**54 STORM DRAIN UTILITY**  
**FUND**

**54 STORM DRAIN REVENUE**

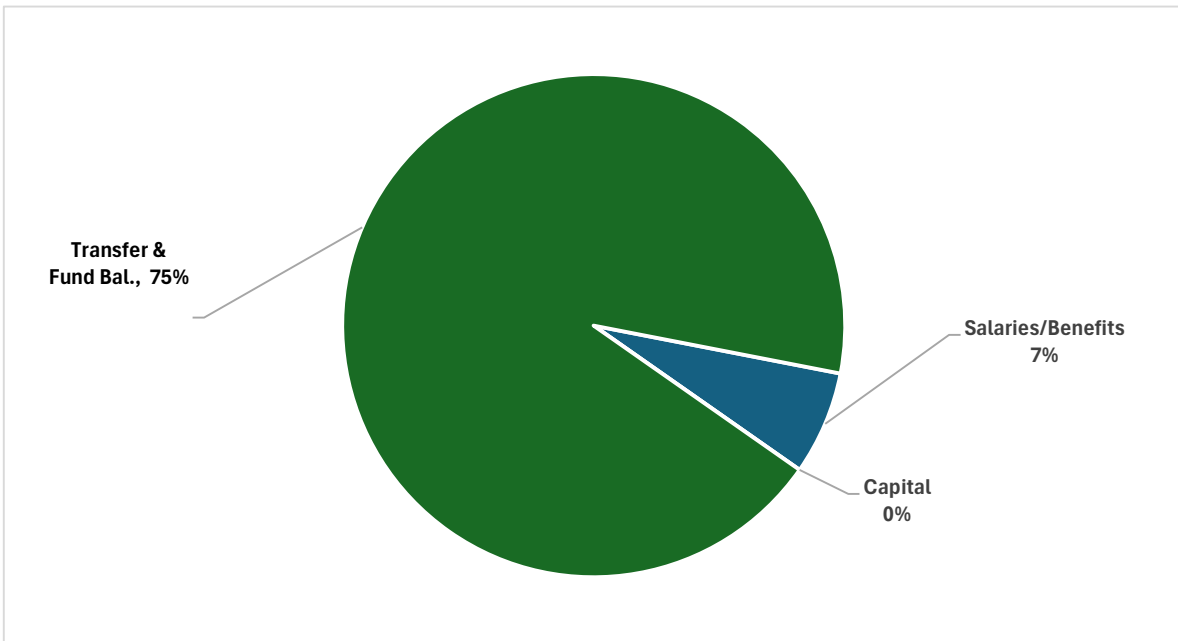
Account No	Account Name	2024	2025	2026	2026	2027	2026 vs
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	2027
54-33-400	State Grant	-	-	-	-	-	0%
54-34-270	Developer Pmts For Improvement	-	-	-	-	-	0%
54-36-100	Interest Earnings	48,192	50,116	21,000	21,000	21,000	0%
54-37-450	Storm Sewer Revenue	561,952	604,640	665,000	662,953	674,000	1%
54-38-820	Tfr From Storm Swr Impact Fee	40,315	51,862	30,000	33,379	1,050,000	3400%
54-38-900	Sundry Revenues	-	-	-	-	-	0%
54-38-910	Capital Contributions	23,840	-	-	-	-	0%
54-38-920	Gain/Loss On Sale Of Assets	-	-	-	-	-	0%
54-39-900	Fund Bal To Be Appropriated	-	-	-	-	707,000	0%
<b>TOTALS</b>		<b>674,299</b>	<b>706,618</b>	<b>716,000</b>	<b>717,332</b>	<b>2,452,000</b>	<b>242%</b>



**54 STORM DRAIN SUMMARY**

**FTE = 1**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
54-40-110	Full-Time Employee Salaries	67,144	72,044	76,000	76,000	81,000	7%
54-40-130	Employee Benefit - Retirement	11,717	16,334	16,000	13,823	17,000	6%
54-40-131	Employee Benefit-Employer FICA	4,795	5,235	6,000	4,976	7,000	17%
54-40-133	Employee Benefit - Work. Comp.	1,047	887	2,000	826	2,000	0%
54-40-135	Employee Benefit - Health Ins.	26,758	28,118	31,000	23,838	24,000	-23%
54-40-140	Uniforms	639	389	1,000	-	1,000	0%
54-40-210	Books/Subscriptions/Membership	-	-	-	3,688	-	0%
54-40-230	Travel & Training	100	296	2,000	-	2,000	0%
54-40-250	Equipment Supplies & Maint.	157	333	1,200	828	1,200	0%
54-40-255	Vehicle Lease	10,000	8,000	8,000	8,000	16,000	100%
54-40-256	Fuel Expense	3,005	2,771	1,600	2,302	1,600	0%
54-40-260	Buildings & Grounds Maint.5240	80,017	80,254	80,000	80,000	86,500	8%
54-40-270	Utilities	83	207	300	424	3,300	1000%
54-40-280	Telephone	1,610	1,396	2,000	1,398	2,000	0%
54-40-312	Professional & Tech. - Enginr	48	3,585	1,000	3,989	1,000	0%
54-40-325	Professional/Technical - Maps/G	5,920	2,893	4,900	179	4,900	0%
54-40-331	Promotions	1,257	1,257	1,200	-	1,200	0%
54-40-350	Software Maintenance	5,091	5,713	4,800	2,741	4,800	0%
54-40-370	Utility Billing	2,771	4,591	3,000	2,575	3,000	0%
54-40-385	Rent of Bldgs	27,972	95,207	95,500	95,367	95,500	0%
54-40-493	Storm Sewer O & M	29,213	12,118	30,000	11,820	30,000	0%
54-40-550	Banking Charges	882	1,017	1,000	1,015	1,000	0%
54-40-650	Depreciation	234,626	234,816	225,000	-	235,000	4%
54-40-690	Projects	12,098	36,426	50,000	2,870	-	-100%
54-40-900	Contribution to Fund Balance	-	-	29,500	-	48,000	63%
54-40-915	Transfer to Admin Services	43,000	43,000	43,000	43,000	56,000	30%
54-40-xxx	Transfer to Water Fund					1,727,000	100%
<b>TOTALS</b>		<b>569,949</b>	<b>656,902</b>	<b>716,000</b>	<b>379,658</b>	<b>2,452,000</b>	<b>242%</b>



**54 STORM DRAIN - NARRATIVE**

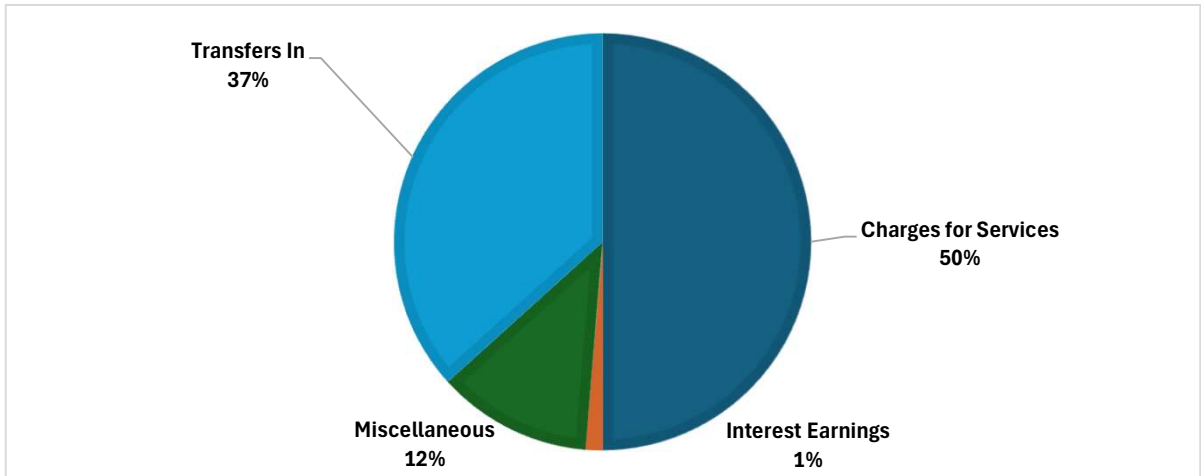
54-40-110	Full-time Employee Salaries		81,000
54-40-130	Employee Benefit - Retirement		17,000
54-40-131	Employee Benefit-Employer FICA		7,000
54-40-133	Employee Benefit - Work. Comp.		2,000
54-40-135	Employee Benefit - Health Ins.		24,000
54-40-140	Uniforms		1,000
54-40-210	Books/Subscriptions/Membership		
54-40-230	Travel and Training		2,000
	Charges for conferences, educational materials, & employee travel		
	State Certifications	1,000	
	Training on new regulations	1,000	
54-40-250	Equipment Supplies & Maint.		1,200
	Upkeep or repair of equip. and oper. Supplies		
54-40-255	Vehicle Lease		16,000
	Truck & Plow HD (Scheduled Replacement)		
54-40-256	Fuel Expense		1,600
54-40-260	Grounds Maintenance		86,500
	Maintenance of Detention Basins by Parks Dept.	83,500	
	PW Shared Maintenance	3,000	
54-40-270	Storm Drain - Power & Pumping		3,300
54-40-280	Telephone		2,000
54-40-312	Professional/Technical-Engineering		1,000
	Engineering Services		
54-40-325	GIS/ Mapping		4,900
54-40-331	Promotion - Storm Drain		1,200
	Payment to Davis County Storm Drain for education of communication		
54-40-350	Software Maintenance		4,800
	Software maintenance contracts		
54-40-370	Utility Billing Services		3,000
	% of services associated with the billing and collection of utility accounts		
54-40-385	Public Works Lease Payment (SD Portion)		95,500
54-40-493	Storm Drain O & M		30,000
	Cleaning of drains, ponds, and boxes		
54-40-550	Banking Charges		1,000
	Bank charges and fees and credit card transaction fees		
54-40-650	Depreciation		235,000
54-40-690	Projects		0
54-40-915	Transfer to Admin Services		56,000
54-40-900	Addition to Fund Balance		48,000
54-40-xxx	Transfer to Water Fund		1,727,000

# **INTERNAL SERVICE FUND**

**60 FLEET MANAGEMENT**  
**FUND**

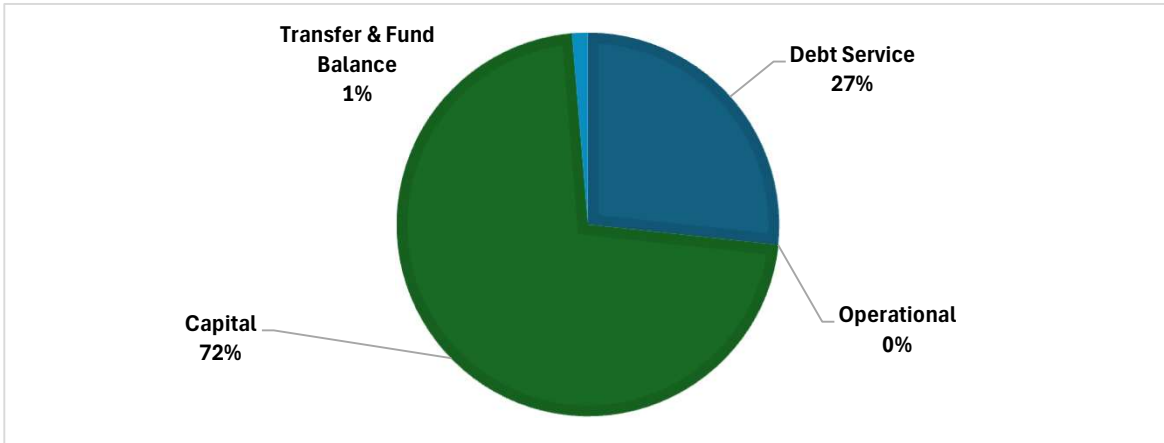
**60 FLEET MANAGEMENT FUND REVENUE**

Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
60-34-981	Interfund Charge - Admin	-	-	-	-	-	0%
60-34-982	Interfund Charge - Fire	185,000	235,000	244,000	244,000	132,500	-46%
60-34-983	Interfund Charge - Comm Svs	7,000	7,000	7,000	7,000	7,000	0%
60-34-984	Interfund Charge - Streets	15,000	15,000	15,000	15,000	33,000	120%
60-34-985	Interfund Charge - Parks	107,000	91,000	91,000	91,000	103,000	13%
60-34-986	Interfund Charge - Recreation	5,000	7,000	7,000	7,000	6,000	-14%
60-34-987	Interfund Charge - Water	104,000	92,000	92,000	92,000	101,500	10%
60-34-988	Interfund Charge - Sewer	8,000	7,000	8,000	8,000	18,000	125%
60-34-989	Interfund Charge - Storm Drain	10,000	8,000	8,000	8,000	16,000	100%
60-36-100	Interest Earnings	22,131	43,628	11,000	27,408	11,000	0%
60-36-400	Sale of Assets	(3,262)	-	90,000	90,000	100,000	11%
60-38-210	Contribution - Gen. Govt.	-	91,000	259,000	259,000	306,000	18%
60-38-920	Gain/Loss on Sale of Assets	-	26,705	-	11,539	-	0%
60-38-900	Fund Bal to be Appropriated	-	-	-	-	1,051,000	0%
<b>TOTALS</b>		<b>459,869</b>	<b>623,333</b>	<b>832,000</b>	<b>859,947</b>	<b>1,885,000</b>	<b>127%</b>



**60 FLEET MANAGEMENT FUND EXPENDITURE SUMMARY**

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
60-60-530	Interest Expense	26,569	145,719	-	58,156	90,000	0%
60-60-650	Depreciation	285,275	381,060	-	-	-	0%
60-60-740	Machinery & Equipment	-	-	-	-	1,357,000	0%
60-60-960	Capital Leases - Equipment	-	-	671,000	671,000	413,000	-38%
60-60-990	Contrib. to Fund Balance	-	-	161,000	-	25,000	-84%
60-60-995	Contr. to Lg. Appar. Rsvr	91,000	130,000	130,000	130,000	-	-100%
<b>TOTALS</b>		<b>402,844</b>	<b>656,779</b>	<b>962,000</b>	<b>859,156</b>	<b>1,885,000</b>	<b>96%</b>



**60 FLEET MANAGEMENT NARRATIVE**

60-60-530	Interest Expense	90,000
60-60-650	Depreciation	0
60-60-740	Machinery & Equipment	1,357,000
	Quint- Restricted (Fleet)	1,051,000
	Quint- ARPA	206,000
	Quint- Capital Projects	100,000
60-60-960	Capital Leases - Equipment	413,000
	<u>Existing</u>	
	Streets	33,000
	Storm Drain	16,000
	Sewer	18,000
	Parks	103,000
	Water	101,500
	Fire	128,500
	Comm. Services	7,000
	Recreation	6,000
60-60-990	Contribution to Fund Balance	25,000
	Ambulance Reserves	4,000
	Fund Balance Contribution	21,000
60-60-995	Contr. to Lg. Appar. Rsvr	0
	Quint Reserve	0

**\*END BUDGET DOCUMENT\***