



SMITHFIELD CITY CORPORATION
96 South Main
Smithfield, UT 84335

AGENDA

Public Notice is given that the Smithfield City Council will meet in a regularly scheduled meeting at 96 South Main, Smithfield, Utah, on **Wednesday, June 24, 2026**. The meeting will begin at 6:00 PM.

Welcome/pledge of allegiance and thought/prayer by John Engler

1. Approval of the city council meeting minutes from May 13, 2026.
2. Public comment on items not on the agenda.
3. Recognition of Kari Hoggan as 2026 Smithfield Lions Club Citizen of the Year
4. Recognition of 2026 Arbor Day poster contest winners.
5. Public Hearing for the purpose of discussing Resolution 2026-06, a Resolution amending the Fiscal Year 2026 Budget which is the period of July 1, 2025 through June 30, 2026.
6. Discussion and possible vote on Resolution 2026-06.
7. Public Hearing for the purpose of discussing Ordinance 2026-08, an Ordinance enacting compensation increases for specific city officers and elected officials.
8. Discussion and possible vote on Ordinance 2026-08.
9. Public Hearing for the purpose of discussing Resolution 2026-08, a Resolution updating the Prevailing Fee Schedule of the City specifically for Garbage, Recycling and Green Waste Utility Rates.
10. Discussion and possible vote on Resolution 2026-08.
11. Public Hearing for the purpose of discussing Resolution 2026-07, a Resolution adopting the Fiscal Year 2027 Budget which is the period of July 1, 2026, through June 30, 2027.
12. Discussion and possible vote on Resolution 2026-07.

13. City Manager Report
 14. Council Member and Mayor Reports
- Adjournment

*****Items on the agenda may be considered earlier than shown on the agenda.*****

In accordance with the Americans with Disabilities Act, individuals needing special accommodation for this meeting should contact the City Recorder at (435) 792-7997, at least three (3) days before the date of the meeting.

The meeting will be streamed at the following link: [YouTube Channel](#)
or <https://www.youtube.com/@smithfieldutah/streams>

*****Note: Public input will be accepted on all agenda items. We ask that you keep your comments concise to ensure everyone has an opportunity to speak. You can also share comments that will reach the mayor and city council members by emailing info@smithfieldutah.gov*****



SMITHFIELD CITY COUNCIL MINUTES May 13, 2026

The Smithfield City Council met in a regularly scheduled meeting at 96 South Main Street, Smithfield, Utah on Wednesday, May 13, 2026, at 6:00 p.m. Mayor Aaron Rudie was in the chair.

Opening remarks by Jay Downs

Council Members in Attendance: Jay Downs, John Engler, Chris Olsen, Todd Orme, and Jenn Staker

City Staff: Justin Lewis (City Manager), Dana Lazcanotegui (City Recorder), Travis Allen (Police Chief), Brian Boudrero (Planning Manager), Clay Bodily (City Engineer), Brett Daniels (Rec Center Director), Shawn Bliss (Library Director), Karen Bowling (Assistant Library Director)

Visitors: Jeff Barnes, Quinn Dance, Alison Tompkin Breckon, Lee Helms, Jim Marshall, Dave Forrester, Glen Jay Thornley, Kelly Olsen, Lisa Aedo, Caralee Stokes, Emily Hansen, Lily King, Debbie Zilles

Approval of the City Council meeting minutes from April 8, 2026, and April 22, 2026

*****Motion made by Councilmember Orme to approve the minutes from the April 8 & April 22, 2026 meetings as submitted. Councilmember Staker seconded the motion. The motion was approved 5-0.*****

Yes Vote: Engler, Downs, Olsen, Orme, Staker

No Vote: None

Public Comment on items not on the agenda

Jeff Barnes said he would like to see the building at 102 South Main named "The Smithfield City History Museum". He also noted that cemetery plots are in short supply and recommended increasing the price for residents to \$800 plus and for non-residents to \$4,000. Non-residents should obviously pay more because it is a one-time payment, and they do not pay city taxes to maintain the cemetery. He is also concerned about the three large 100-year-old trees recognized by the State of Utah that are located in the cemetery. One is the largest Norway Spruce Tree in the state. Two years ago, with grant funding, over a dozen trees and stumps were removed at the cemetery. He suggested opening up the east side of the center section, where the trees had been removed, rather than focusing on the west/middle sections where trees still exist. He also recommended ensuring that digging does not occur within 10 feet from the trunks of the trees in the area. There should be a plan for the entire area, to be developed in phases, that includes a plan for new trees.

Caralee Stokes agrees with Mr. Barnes comment about trees at the cemetery. She attends every city council meeting and has listened to all the budget discussions, and the stress of balancing the budget and trying to address all the needs. One of the biggest concerns was having money to trim trees in the park strip. She was puzzled at the decision in December by former Mayor Kris Monson to give department heads a raise, when they already received an increase last summer. She was shocked that there was supposedly extra money to make that decision. She would like an explanation of why that happened, especially given such a tight budget. Raises should be based on performance rather than across the board. Most citizens do not know what is happening; many renters do not generally care. She comes to every meeting and said, "You think I don't know what is going on", but she knows what is happening "in between the lines of everything," and some things puzzle her.

David Forrester agrees with the name change to "Smithfield City Historical Museum" because it is a museum, not a store. He had a chance to see the improvements, and it looks great.

Youth Council Report

Lily King and Emily Hansen reported that the Youth Council recently helped with the Health Days events. They will help with the upcoming trail run and hold interviews for next year's Youth Council and leadership group.

Discussion and possible vote on the General Plan Update

Quinn Dance and Alison Tompkin Breckon from J-U-B Engineers thanked the Council for the opportunity to collaborate on the update from the beginning to the end. Mr. Dance reported that the Transportation Master Plan is nearing the final draft stage and is anticipated to be completed in June.

He explained that the utility plans provide a different perspective, focusing more on technical analysis and data-driven evaluation. Traffic counts were conducted to understand better projected growth and future transportation needs better. During the review process, adjacent plans, including those from CMPO (Cache Metropolitan Planning Organization), were also considered.

Ms. Breckon noted that the information packet provided to the Council summarizes how previous comments and revisions have been incorporated into the updated plan which is now being considered for approval.

Councilmember Engler thanked them for all their work during this long process.

*****Motion made by Councilmember Engler to approve General Plan Update as presented. Councilmember Staker seconded the motion. The motion was**

approved 5-0.***

Yes Vote: Engler, Downs, Olsen, Orme, Staker

No Vote: None

Mr. Lewis pointed out that the date on Page 42 regarding the population doubling was changed from 1965 to 2065 as it was a typo and an online version of the document had the incorrect date.

Public Hearing for the purpose of discussing Ordinance 2026-07, an Ordinance amending the Smithfield City Municipal Code Title 12 “Streets, Sidewalks and Public Places”, Chapter 12.12 “Street, Sidewalk and Park Use Regulations”, adding in their entirety Sections 12.12.200 “Dogs in City Parks”, 12.12.201 “Definitions”, 12.12.202 “Dog Restrictions in City Parks”, and 12.12.203 “Enforcement and Penalties”.

Mr. Lewis explained that Smithfield City has been experiencing increasing incidents of dogs relieving themselves in public parks, particularly on sports fields. While pet owners are responsible for cleaning up after their animals, this does not always occur, and the problem appears to be worsening especially this year. The greatest concern is the condition of the sports fields. Although park rules currently address the issue, there is no enforcement mechanism within the Municipal Code. Staff reviewed ordinances from neighboring cities and developed the proposed ordinance to work cooperatively with pet owners without being overly restrictive.

Brett Daniels, Rec Center Director, stated that the issue has been especially difficult this year and continues to increase. He noted that individuals frequently enter the fenced Blue Sox baseball field to let their dogs run off leash, but some fail to clean up after their dogs, creating sanitation and maintenance concerns. Mr. Daniels added that Nibley experienced a similar problem and adopted an ordinance last year that appears to have helped. He emphasized that most pet owners are responsible, but a small number cause ongoing problems.

Councilmember Orme questioned how the ordinance would define restricted areas. As an example, he asked where a person attending a Blue Sox game with a dog on a leash would be permitted to walk. Mr. Daniels suggested that the sports field boundaries define the restricted area.

Councilmember Staker asked whether restricted areas would be clearly designated with signage. Mr. Daniels responded that staff do not want an excessive number of signs throughout the parks, but acknowledged the need for clearer specifications. He stated that public education would be the primary focus.

Councilmember Olsen expressed concern that some areas could create confusion without additional signage or clarification, such as whether areas near the pickle ball courts would be considered part of a “sports field.”

Councilmember Engler stated that he does not want parks staff to feel undue pressure to enforce the issue and emphasized the importance of public education. Mr. Daniels responded that staff would be trained on appropriate ways to approach and educate citizens regarding the ordinance.

Councilmember Downs expressed concern with the wording, last sentence of Section 12.12.202, “*The City may establish designated “off-leash” areas as approved by the Public Works Department*” and suggested changing it to “in cooperation with Public Works”. Councilmember Olsen said “The City” should be clarified to mean city staff and not the Council. Mr. Lewis said that change could be made; the intent was that designated areas would be in conjunction with the parks department, police department and public works department.

Councilmember Olsen asked if there are any locations designated as off-leash areas. Mr. Daniels said nothing has been established.

Mr. Lewis explained that if there is no support for this ordinance, there is no reason to purchase signage. This proposal is meant to provide a foundation that can be changed over time as necessary.

Mayor Rudie agreed that this is a big problem.

Mr. Daniels answered for Councilmember Downs that the primary concerns are pet waste cleanup and dogs off-leash in public areas, particularly where children are present.

Councilmember Engler asked about enforcement. Police Chief Allen said every park will need signage indicating that dogs must be on a leash and not allowed on sports fields. This problem can be addressed mostly through public education. The ordinance would allow a mechanism for enforcement if necessary. Councilmember Downs agreed that it will require a good public relations campaign to get the information out to citizens.

Mr. Lewis questioned the designation of sports fields and whether it would include sideline areas. If he is a spectator, he does not want to avoid waste along sides of the field. The locations may be trial-and-error to start.

Councilmember Engler is trying to be mindful of respectful dog owners and would like to find areas where dogs can be let off-leash and allow people and pets the ability to use the parks in that manner. He is concerned about too many restrictions.

Mayor Rudie said it would be beneficial to have an established dog park. Councilmember Olsen agrees. Mr. Lewis said long-term, that is a great solution, but cost and a location would need to be determined.

Mr. Lewis noted that signage can be expensive and staff did not want to continue pursuing that option without Council support. He added that it is unfortunate that responsible dog owners are affected by regulations created to address the actions of a small number of individuals who do not follow the rules, which is often the case with many ordinances.

The proposed wording includes:

12.12.200 DOGS IN CITY PARKS

The purpose of this proposal is to establish rules and regulations governing the presence and behavior of dogs within all public parks and recreation areas owned or managed by the City, including the prohibition of dogs on athletic and sports fields.

12.12.201 DEFINITIONS

For the purpose of SMC Section 12.12.202 “Dog Restrictions in Parks”:

Dog: Any canine, regardless of age, breed, or size.

Owner: Any person who owns, keeps, harbors, or has custody or control of a dog.

Park: Any public park, playground, trail, open space, or recreation area under the jurisdiction of the City.

Sports Field: Any area designated or maintained for organized athletic use, including but not limited to baseball fields, softball fields, soccer fields, football fields, and multipurpose turf areas.

Leash: A physical restraint not exceeding six (6) feet in length.

12.12.202 DOG RESTRICTIONS IN CITY PARKS

Dogs are permitted in City parks, subject to the conditions and restrictions set forth in this ordinance. Dogs are strictly prohibited on all sports fields, as defined in SMC 12.12.201, regardless of whether games or practices are in progress.

All dogs must be kept on a leash at all times while in any City park, unless in a designated “off-leash” area approved by the Public Works Department.

The leash must be held by a person capable of controlling the dog at all times.

The owner or person in control of a dog shall immediately remove and properly dispose of any feces left by the dog within a City park. Failure to remove and dispose of such waste shall constitute a violation. Disposal bags shall be placed in designated trash receptacles.

No person shall allow a dog to:

1. Enter or be present on any sports field, including baseball, softball, football, or soccer fields, whether or not such field is in use.
2. Dig, disturb, or damage park property, landscaping, or facilities.
3. Chase, harass, or endanger wildlife or other park users.

4. Enter playgrounds or designated “dog-free” zones.
5. Exhibit aggressive or dangerous behavior.

The City may establish designated “off-leash” areas as approved by the Public Works Department. Rules for such areas shall be posted prominently and must be followed at all times.

12.12.203 ENFORCEMENT AND PENALTIES

Rules and municipal code shall be enforced by the Smithfield City Police Department.

Any person who violates any provision of this ordinance shall be subject to a civil fine of \$50.00 per violation.

Each day or separate incident shall constitute a separate offense.

Repeated violations may result in the suspension of park privileges for the owner and/or the animal.

6:45 p.m. Public Hearing Opened

Glen Jay Thornley loves this community. He previously served as president of the Historical Society for ten years. He provided a brief history of how Smithfield was developed. With the LDS Temple, he would like to see residents take pride in their yards and keep the community clean. He would like to see better education about citizenship and patriotism. The City has spent a lot of money on dark-sky ordinances, splash pads, and that types of things. Residents should be proud of the parks and help take care of them and the community, be responsible pet owners, and put more effort into being good citizens.

6:51 p.m. Public Hearing Closed

Discussion and possible vote on Ordinance 2026-07
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Councilmember Orme questioned the statement “*Repeated violations may result in the suspension of park privileges for the owner and/or animal*”. What is the definition of “park privileges” and how would the statement be enforced. Mr. Lewis said this sentence could be removed/deleted.

Councilmember Orme recommended that fines for repeat offenses increase progressively, potentially doubling for each additional violation. Mayor Rudie agreed that escalating fines could serve as an effective deterrent for habitual offenders. Mr. Lewis said the fine could be amended to a first violation of \$50.00 and a repeat violation of \$100.00 if occurring annually.

Councilmember Engler has some hesitation with the field designation. Realistically, any large areas of a park could be used as a sports areas, which limits available areas. His other concern is that the off-leash option should be an option for responsible dog

owners. He agrees that this issue needs to be addressed but wondered if this ordinance is ready.

Councilmember Olsen asked whether any areas could be designated; Mr. Lewis said there could be an area at Forrester Acres, but questioned whether it should be fenced or left open. Mayor Rudie suggested Heritage Park; Mr. Lewis said that would be a good location as well.

Councilmember Downs suggested changing “off-leash areas as approved” in Section 12.12.202 to “within sports fields”.

Mr. Daniels appreciates the Council’s thoughts and support. He said other ordinances designate “painted sports fields” that can be more specific. He has always thought dogs should be on a leash in public areas.

Councilmember Staker noted that not everyone is comfortable around dogs, as some individuals may have fears or allergies, and she does not want those concerns to limit their ability to use public parks. She added that dogs can sometimes behave unpredictably. Unfortunately, the issue must be addressed because of a small number of irresponsible pet owners. The City pays a lot of money to keep the parks and fields up, and she does not want that ruined.

Councilmember Engler agrees with the waste cleanup problem but thinks people should be allowed to use their best judgment on leash vs. off-leash concerns, or at least have softer language in the ordinance.

Mr. Lewis reviewed the proposed changes:

12.12.203:

Remove the last sentence “~~Repeated violations may result in the suspension of park privileges for the owner and/or animal~~”.

Amend the second sentence to read “Any person who violates any provision of this ordinance shall be subject to a civil fine of \$50.00 for the first offense and \$100.00 for any additional offense within one year”

12.12.202:

Change No person shall allow a dog to:

1. “Enter or be present on any designated, painted or fenced sports field”

Last sentence change The City to “City Staff”

Councilmember Orme noted that Utah does not have a single statewide leash law, but local municipalities and counties generally require dogs to be on a physical leash in public or designated areas.

Councilmember Downs said there is state law that holds owners responsible for their dogs’ actions.

Chief Allen confirmed for Councilmember Orme that there has been a fairly recent incident at Mack Park.

Councilmember Staker shared a recent experience during her daughter’s kindergarten field trip, when a dog was at the park and several children felt nervous. She stated that she does not want concerns about unattended or uncontrolled dogs to interfere with the public’s ability to use and enjoy public parks comfortably.

Councilmember Downs said having designated areas can alleviate some concerns. This ordinance will require significant public education.

*****Motion made by Councilmember Orme to adopt Ordinance 2026-07, an Ordinance amending the Smithfield City Municipal Code Title 12 “Streets, Sidewalks and Public Places”, Chapter 12.12 “Street, Sidewalk and Park Use Regulations”, adding in their entirety Sections 12.12.200 “Dogs in City Parks”, 12.12.201 “Definitions”, 12.12.202 “Dog Restrictions in City Parks”, and 12.12.203 “Enforcement and Penalties”.**

Amending the following sections:

12.12.203:

Remove last sentence “~~Repeated violations may result in the suspension of park privileges for the owner and/or animal~~”.

Amend the second sentence to read “Any person who violates any provision of this ordinance shall be subject to a civil fine of \$50.00 for the first offense and \$100.00 for any additional offense within one year”

12.12.202:

Change No person shall allow a dog to:

2. “Enter or be present on any designated, painted or fenced sports field”

Councilmember Olsen seconded the motion with the amendments. The motion was approved 5-0.***

Yes Vote: Engler, Downs, Olsen, Orme, Staker

No Vote: None

Update on valley wide Recreation Centers Discussions

Mr. Daniels explained that Cache County is in discussions and expressed interest in creating one or more regional recreation facilities. VCBO Architecture has completed a feasibility study, paid through RAPZ Tax funding, and presented it to members of the Cache County Council. The steering committee recommended three options: (1) a single, large countywide facility located near Logan, (2) the creation of two recreation

districts with centers at the north and south ends of Cache County, and (3) a three-district option with centers in Logan and at the north and south ends of the valley. VCBO has also been involved in conducting a similar feasibility effort in the Nibley area. This is partly due to Logan Community no longer being accessible to the public, and it will become part of Logan High School.

The steering committee proposed two new rec centers with potentially one in North Logan and one in Nibley.

Mr. Daniels asked for the City Council's official position so he can appropriately represent the City at future steering committee meetings. He noted that this presents a dilemma, as the City already owns and operates a Recreation Center. He further mentioned that there has been discussion suggesting that the school district may be interested in purchasing the facility in the future.

Mr. Daniels stated that if Smithfield City is unable to opt out of the potential bond, residents would effectively be paying for two recreation centers. The one they have already paid for plus a new one. He added that if a new center is built in North Logan, it could affect the existing recreation center in Smithfield.

He further noted that, as the City is the second largest in the valley, Smithfield should receive some benefit or consideration in the valley wide proposal.

Mr. Daniels noted there is a significant push to place the bond on the ballot this fall. He added that the committee is scheduled to meet again on Friday, May 15th.

Mr. Lewis stated that if the proposal proceeds, it would represent a significant expense with a substantial increase in property taxes. He noted that Nibley and North Logan appear to be leading the effort, despite the idea having been proposed earlier. He emphasized that there is no guarantee that a facility would ultimately be located in Smithfield if the bond passes.

He further raised concerns about both the project's cost and the entity responsible for ongoing maintenance. Mr. Lewis stated that numerous unresolved issues and concerns remain such as staffing, maintenance and repair and what entity is actually responsible for these costs at the new centers.

Staff advised the Council of this proposal due to the potential for millions of dollars being at stake if it is placed on the ballot. It was also noted that Smithfield has historically high voter turnout and could; therefore, significantly, influence the outcome of any election on the matter. Councilmember Engler agreed that the Council would like to see a plan for the best way forward.

Councilmember Engler said there is a need for a new facility in the valley and there are many pros/cons. Smithfield has an established, well-run program currently.

Councilmember Olsen asked about the current contract and whether the school district could force Smithfield out of the Recreation Center. Mr. Daniels answered that there

seems to be a desire for the school to take over the center long term. Currently, the facility is shared between the students during school hours and the public and community users after hours. Security concerns around mixing school and public recreation center use are a major issue. Schools are required to maintain a controlled environment during school hours.

Mr. Lewis acknowledged the need for the proposed project but noted there are still many unknowns regarding how it would play out in the long term. He expressed concern about funding, specifically what would occur if construction costs exceeded projections and there were insufficient remaining funds to complete additional planned facilities after the first two are constructed.

Mayor Rudie asked whether there was any scope for the number of municipalities supporting Smithfield's Recreation Center and how the proposal could impact programming, particularly if another facility is constructed in North Logan.

Mr. Daniels responded that he did not have specific numbers available; however, he noted that based on the location and availability of an additional recreation center, the proposal could have detrimental impacts on Smithfield's current recreation center and its programming.

Councilmember Downs stated there may be significant public pushback due to a potential large increase in property tax revenue to fund the project.

Mr. Daniels agreed that the proposal could be a difficult "sell" for residents. He added that if the bond were to pass, he would want to ensure that Smithfield receives clear and meaningful benefits from the project.

Councilmember Orme would like to see consideration given to a proposal that, if the bond passes, prioritizes cities with the highest voter approval rate as potential locations for the facility.

Councilmember Olsen stated that if the project is implemented at the county level, it could significantly change the overall administration and governance structure. He noted that he could understand why some cities might be more invested than others, depending on the anticipated benefit. He added that there may be a better chance of effective governance if the project is managed locally rather than at a broader county level.

Mr. Daniels stated that if the proposal does not pass, Nibley and North Logan may proceed independently. He noted that North Logan appears to have support for developing a recreation hub around the RSL Facility. He added that this is a very challenging topic and reiterated his commitment to accurately representing the Council's position moving forward at the steering committee meetings.

Mayor Rudie stated that his understanding is that it may be possible to form two separate special districts, one for the southern area and one for the northern area, to support recreation funding. He added that each district could potentially issue its own bond and operate independently of other jurisdictions.

Mr. Lewis said the location is a very important component. More information is needed for the Council to consider whether this would be a viable option for Smithfield City. Staff will continue to bring forward more information as available.

Discussion and possible vote on the name of the city-owned building located at 102 South Main where a history museum will be located.

Councilmember Staker agrees with the comments previously expressed. She recommended the Smithfield City Historical Museum. Naming it the Rock Store implies it sells rocks, which better specifies what it is.

Councilmember Engler agreed but noted that this is a description, not a name. Part of the goal is to attract people. There are professional companies that research and recommend building names. Mercantile might help give it more of an historic component, but he recognizes the simplicity.

Councilmember Staker suggested not overthinking the name and keeping it simple.

Councilmember Olsen, like the idea of adding Mercantile but agrees with the simplicity. He did note that Jeff Gittins would like the term “rock” in the name.

Councilmember Downs thinks “The Smithfield City Historical Museum” is the best option because that is the name used in the grant funding applications.

Mr. Lewis said this name will be more for labeling clarity and advertising consistency than anything else.

*****Motion made by Councilmember Staker to approve “The Smithfield City History Museum” as the approved name of the City-owned building located at 102 South Main where a history museum will be located. Councilmember Downs seconded the motion. The motion was approved 5-0.*****

Yes Vote: Engler, Downs, Olsen, Orme, Staker

No Vote: None

Discussion and possible vote on opening Sections D1 and D2 in the cemetery for burial purposes.

Mr. Lewis expressed appreciation for Mr. Barnes’ comments made at the beginning of the meeting and advised that staff is aware of the concerns regarding the historic trees.

He noted that additional space around the trees has been designated and blocked out as part of this plan. No changes have been made to the proposal since the discussion at last month's council meeting. He explained that Section "D1" is planned for traditional burial plots, while Section "D2" will be designated for cremation plots. The motion will only be for opening those two sections. The existing restriction limiting the purchase to two plots will remain in effect.

Mr. Lewis confirmed for Councilmember Olsen that there will be a buy back option that is addressed in the next item.

*****Motion made by Councilmember Engler to approve opening Sections D1 and D2 in the cemetery for burial purposes. Councilmember Olsen seconded the motion. The motion was approved 5-0.*****

Yes Vote: Engler, Downs, Olsen, Orme, Staker
No Vote: None

Discussion and possible vote on Resolution 2026-05, a Resolution amending the Prevailing Fee Schedule of the City.

Mr. Lewis outlined the proposed fee changes based on previous council meeting discussions. He stated that the cemetery plot purchase fee for residents would increase from \$650 to \$800, while the non-resident fee would increase from \$1,600 to \$3,500.

Two new line items are being proposed:

- A half-size plot purchase fee for residents at \$400
- A half-size plot purchase fee for non-residents at \$1,750

Mr. Lewis noted that the proposal does not explicitly designate these as cremation plots, which would still allow individuals to purchase a full-size lot for cremation burials if desired.

Additionally, new cremation service fees are being proposed for both weekday and weekend rates applicable to residents and non-residents.

Mr. Lewis also stated that a plot buyback option would be permitted at either \$400 or the original purchase price, whichever is greater. He added that proof of purchase would be required to receive a reimbursement greater than \$400.

*****Motion made by Councilmember Engler to adopt Resolution 2026-05, a Resolution amending the Prevailing Fee Schedule of the City. Councilmember Downs seconded the motion. The motion was approved 5-0.*****

Yes Vote: Engler, Downs, Olsen, Orme, Staker
No Vote: None

Discussion and possible vote on Ordinance 2026-05, an Ordinance amending the Smithfield City Municipal Code Title 17 “Zoning Regulations”, Chapter 17.100 “Site Development and Landscaping, adding Section 17.100.080 “Dedication of Right-of-Way Width”.

Mr. Boudrero explained that there have been various requests to develop single empty building lots in the past. These lots are required to connect to sewer and culinary water within the street, but do not convey the future right-of-way. When this occurs, it makes the City's position more difficult in the future. There are far more situations in which parcels have provided the right-of-way than those that have not.

The proposed code added to §17.100 “Site Development and Landscaping” will require that any single lot be required to dedicate the predefined right-of-way to the City if they develop said property, regardless of subdivision.

Mr. Lewis pointed out that his proposal will not affect any existing parcels; it will apply only to new construction or development. Commercial lots already have this requirement in place.

*****Motion made by Councilmember Engler to adopt Ordinance 2026-05, an Ordinance amending the Smithfield City Municipal Code Title 17 “Zoning Regulations”, Chapter 17.100 “Site Development and Landscaping”, adding Section 17.100.080 “Dedication of Right-of-Way Width”. Councilmember Downs seconded the motion. The motion was approved 5-0.*****

Yes Vote: Engler, Downs, Olsen, Orme, Staker

No Vote: None

Discussion and possible vote on Ordinance 2026-06, an Ordinance amending the Smithfield City Municipal Code Title 17 “Zoning Regulations”, Chapter 17.56 “R-1 Single-Family Residential Zone”, adding Section 17.56.060 “Development Standards”.

Mr. Boudrero explained that this addresses similar issues to those in last ordinance. In the case of single parcel development, right-of-way or infrastructure development is not required. As a result, sidewalk, curb, and gutter construction is not continuous, creating conflict and controversy in many portions of the City. The proposed code addition would delineate development requirements in the single-family residential zone adding to §17.56 “R-1 Single Family Residential Zone”. This proposal also includes burying all transmission lines and requires that all new utility transmission lines for residential lots shall be placed underground.

*****Motion made by Councilmember Olsen to adopt Ordinance 2026-06, an Ordinance amending the Smithfield City Municipal Code Title 17 “Zoning**

Regulations”, Chapter 17.56 “R-1 Single-Family Residential Zone”, adding Section 17.56.060 “Development Standards”. Councilmember Downs seconded the motion. The motion was approved 5-0.***

Yes Vote: Engler, Downs, Olsen, Orme, Staker

No Vote: None

Continued Discussion on Fiscal Year Budget 2027.

Mr. Lewis stated that a public hearing will be held next month before the budget is adopted.

He then highlighted several items within the proposed budget:

- **Youth Council:** The Youth Council continues to grow and has not received an operational increase in over a decade. As a result, a modest increase of a few hundred dollars is being proposed.
- **Insurance Increases:** The City has received increases in both health insurance and liability/auto insurance costs. To help balance the budget, adjustments were made to proposed wage increases. Wages had previously been discussed at up to 5.50% for merit and cost-of-living adjustments (COLA); however, the proposal has been reduced to a 3.00% COLA and 1.00% merit increase. Department heads would not receive the 3.00% COLA and instead would receive a 2.00% increase as proposed.
- **Planning – CMPO:** A small increase is proposed in this area.
- **Tree Trimming:** Mr. Lewis explained that the City will not be able to complete all tree trimming sections during the current fiscal year. The budget adjustment reflects the sections that will remain unfinished and will be carried into next year’s budget.
- **General Capital Equipment:** The previously requested backhoe purchase has been removed from the budget proposal.
- **1000 South Project:** The proposed budget includes the \$2,200,000 project on 1000 South, extending from the railroad tracks to 1200 West, including construction of a storm water retention pond.
- **Spring Line Project:** Mr. Lewis stated the staff is very pleased with the progress of the Spring Line project up the canyon. Phase 1 was approved following receipt of bids the previous week. He added that Phase 2 cost estimates will be included prior to next month’s public hearing.
- **Water and Sewer Funds:** An additional \$2,000 for fuel has been included.
- **Budget Savings:** Mr. Lewis explained that staff are working to balance the budget as currently structured. The City’s practice is to conservatively estimate revenues and carefully manage expenses. Any year-end savings will instead be transferred into the General Capital Improvement Fund. He noted this approach is being taken because there are currently no proposed increases to property or utility taxes, although adjustments may be necessary long-term. Utility rates are being reviewed

as there is the possibility that the solid waste utility rate will have to be adjusted based on current contracts and landfill disposal fee increases.

- **Water System Funding:** The City is waiting to evaluate the performance of the water tank and spring line projects in hopes of avoiding the need for bonding for Phase 2 of the spring line project.
- **Property Taxes:** No property tax increase or change is currently proposed due to uncertainties related to the Cache County Fire District and possible Recreation Center proposals and how those may affect the residents.
- **Aging Buildings:** Staff is working with department heads on long-term plans to address aging buildings, infrastructure, and equipment.

Mr. Lewis noted that State Code requires the adoption of the budget in June, and that discussions have been ongoing since March when the initial presentation was made.

Councilmember Orme asked about the increase in health insurance. Mr. Lewis responded that the increase initially came in at 16.5%, but staff negotiated it down to 10%. He noted that health insurance remains one of the City's largest budget concerns on a yearly basis. He added that liability insurance increased due to additional equipment, while Workers Compensation costs are entirely payroll-based.

Councilmember Engler thanked staff for their thoughtful and prudent budgeting efforts. He stated that completing projects without bonding is positive for the City and expressed appreciation for the City's long-term planning regarding aging buildings, infrastructure, and equipment.

Mr. Lewis stated that RAPZ tax funding would be added once approved and noted that the City currently has three projects under consideration.

Councilmember Engler expressed interest in setting aside future funding for Tuveson Park to support eventual construction efforts.

Mr. Lewis stated that he has spoken with grant writers from J-U-B Engineers regarding potential grant opportunities for the park. He explained that engineering estimates and a completed design are required before grant funding applications can be submitted and noted that one grant in particular would require a 50/50 funding match. He expressed hope that the USU Vision team would help develop a plan to move the project forward to the next stage. Mr. Lewis added that the park remains on the City's radar and would provide a significant benefit to the community; however, he noted concerns regarding the long-term staffing, upkeep, and maintenance costs that would accompany development of the park.

City Manager Report

- ✓ Possible consideration for a dog park at Lion's Lodge – space and parking available as a possibility, culinary water available.

- ✓ East side of the cemetery has an engineering estimate of \$1.068 million. Roads/infrastructure will have to go in even if it opens in phases.
- ✓ Alltech, LLC, the city IT vendor, will begin doing penetration testing services looking for vulnerabilities.
- ✓ Forefront General Contracting, a local company from the valley, has been awarded Phase 1 of the spring line waterline project.
- ✓ Button-activated, blinking pedestrian lights for 250 East 800 South should be installed in the next couple of months.
- ✓ Health Days was great success, thanked all those who participated.
- ✓ Amending the current budget and adopting the new budget will be part of the June council meeting. Both items require a public hearing.

Council Member and Mayor Reports

Todd Orme

- Smithfield City History Museum - proud of the progress, it looks great and will serve the City well.
- Tree Committee – Arbor Day poster Contest picked six winners, who will be introduced at the June council meeting. Three of the winners were involved in the tree planting at Forrester Acres during Health Days.
- May 20th – there will be a tree planting activity – watch for information.

Jenn Staker

- Arts Council is overviewing the format, date and possible location of the Chalk Festival. This year over 30 applicants participated and displayed their great talent. Because it occurs while children are still in school and other Health Days activities are happening, the thought is to possibly move it to June and coordinate that with the Summer Concert Series. The small registration charge covers the paint supplies and awards.
- Discussing signage for streetlight posts to advertise local events and also have the City Logo shown.
- Friday, June 5th at 7:00 p.m. is the first summer concert.
- Health Days Ambassadors/Royalty helped during Health Days and always looking for ways to serve.
- In reference to some comments received, she wanted to address last year's department head wage increase. There had not been a merit increase since 2021 for some of the department heads. Taxes were not raised to cover this and she said there is a strong need to be competitive to retain great employees. The decision to do that was reasonable. She also pointed out that the Council is always transparent, information is sent out in multiple ways such as through the website, weekly email, department newsletter, meeting minutes, and recorded meetings on YouTube. Everyone is welcome to attend the meetings, ask questions and share ideas. She encouraged residents to contact staff or council members with questions. The community needs to work together, and the Council has been doing their very best to provide information to the residents.

John Engler

- Smithfield Chamber of Commerce will be meeting on Thursday, May 14th. The golf tournament and pancake breakfast during Health Days were a great success.
- Library has gone live with the new catalog software, and their next board meeting will be on Wednesday, May 27th.
- Trails – contract for the next two legs of the Bonneville Shoreline Trail awarded to Sunrise Engineering. Monthly meetings on the trail are held.

Chris Olsen

- Youth Council continues to grow and serve; they will likely have 15 more members than last year participating.
- Senior Citizens. A survey about cemetery issues was conducted: Out of 38 people who responded, 42% believed plots should only be sold to Smithfield resident, 53% believed selling them to residents and non-residents, charging more to non-residents and 5% thought allowance for purchase should only be allowed at the time of a spouse's death.
- The Community Planning & Engagement Committee has met twice, partnering with the USU LAEP Vision group will be great and also moving forward with the Utah Main Street program.

Jay Downs

- Cache Mosquito Abatement District (CMAD) is doing fogging and prevention: West Nile Virus has not been found yet.
- Cache County Fire District is a complicated issue, discussion is continuing. Mayor Rudie represents Smithfield City on the board.
- Lieutenant interviews for the Police Department will be held next week.
- There is ongoing work on the emergency preparedness program.

Mayor Rudie

- Thanked everyone who was involved in Health Days, which continues to be a great community event.
- Cache Fire District – conversations are moving slowly and thoughtfully.
- America250 activities are ongoing. Residents are encouraged to stay involved and participate in upcoming events.
- He appreciates the partnerships with neighboring entities including Cache County and Hyde Park City. This past week there was a meeting to discuss the long-term connection with Wolf Pack Way from Hyde Park to Smithfield. These discussions are ongoing. Continued cooperation and communication between communities is important as future growth and transportation needs are addressed.
- Election candidate signs will be allowed in the park strip and in front of home/business with owner's permission per new state law. This is statewide change for 2026.

- General Plan Update – he thanked everyone who participated in the process. The General Plan is intended to be a living document that can be continually reviewed, amended and updated as needed.

Arbor Day Proclamation

Mayor Rudie read the Arbor Day proclamation.

*** The meeting adjourned at 8:47 p.m. ***

SMITHFIELD CITY CORPORATION

Aaron Rudie, Mayor

ATTEST:

Dana Lazcanotegui, City Recorder



SMITHFIELD CITY CORPORATION
96 South Main
Smithfield, UT 84335

AGENDA

Public Notice is given that the Smithfield City Council will meet in a regularly scheduled meeting at 96 South Main, Smithfield, Utah, on **Wednesday, May 13, 2026**. The meeting will begin at 6:00 PM.

Welcome/pledge of allegiance and thought/prayer by Jay Downs

1. Approval of the city council meeting minutes from April 8, 2026, and April 22, 2026
2. Public comment on items not on the agenda.
3. Discussion and possible vote on the General Plan Update.
4. Public Hearing for the purpose of discussing Ordinance 2026-07, an Ordinance amending the Smithfield City Municipal Code Title 12 "Streets, Sidewalks and Public Places", Chapter 12.12 "Street, Sidewalk and Park Use Regulations", adding in their entirety Sections 12.12.200 "Dogs in City Parks", 12.12.201 "Definitions", 12.12.202 "Dog Restrictions in City Parks", and 12.12.203 "Enforcement and Penalties".
5. Discussion and possible vote on Ordinance 2026-07.
6. Update on valley wide Recreation Centers discussion.
7. Discussion and possible vote on the name of the city-owned building located at 102 South Main where a history museum will be located.
8. Discussion and possible vote on opening Sections D1 and D2 in the cemetery for burial purposes.
9. Discussion and possible vote on Resolution 2026-05, a Resolution amending the Prevailing Fee Schedule of the City.
10. Discussion and possible vote on Ordinance 2026-05, an Ordinance amending the Smithfield City Municipal Code Title 17 "Zoning Regulations", Chapter 17.100 "Site Development and Landscaping", adding Section 17.100.080 "Dedication of Right-of-Way Width".

11. Discussion and possible vote on Ordinance 2026-06, an Ordinance amending the Smithfield City Municipal Code Title 17 “Zoning Regulations”, Chapter 17.56 “R-1 Single Family Residential Zone”, adding Section 17.56.060 “Development Standards”.
12. Continued discussion on Fiscal Year Budget 2027.
13. City Manager Report
14. Council Member and Mayor Reports

Arbor Day Proclamation

Adjournment

*****Items on the agenda may be considered earlier than shown on the agenda.*****

In accordance with the Americans with Disabilities Act, individuals needing special accommodation for this meeting should contact the City Recorder at (435) 792-7997, at least three (3) days before the date of the meeting.

The meeting will be streamed at the following link: [YouTube Channel](#)
or <https://www.youtube.com/@smithfieldutah/streams>

*****Note: Public input will be accepted on all agenda items. We ask that you keep your comments concise to ensure everyone has an opportunity to speak. You can also share comments that will reach the mayor and city council members by emailing info@smithfieldutah.gov*****

RESOLUTION 2026-06

A RESOLUTION AMENDING THE FISCAL YEAR 2026 BUDGET FOR THE CITY OF SMITHFIELD, UTAH.

BE IT ORDAINED by the City Council Members of the City of Smithfield, Utah, that the Fiscal Year 2026 budget be amended to include increases/(decreases) within the General Fund and Enterprise Funds.

GENERAL FUND

Revenue	\$2,105,514
<u>Expenses</u>	
Youth Council	\$0
Court	42,000
Administrative	9,250
Election	0
Planning	9,708
Police	0
Streets	88,577
Public Works	0
Class "C" Roads	250,000
Central Dispatch	0
Parks	15,200
Civic Center	1,000
Celebrations	0
Senior Center	0
Youth Center	200
Historical Society	21,550
Library	8,716
Cemetery	1,000
Park Impact	555,454
Fire Dept	118,555
Recreation	60,776
Golf	401,360
Capital Improvement	522,168
Total	\$2,105,514

GENERAL CAPITAL IMPROVEMENT FUND

Revenue	\$601,168
Expense	\$180,350

WATER ENTERPRISE FUND

Revenue	\$800,400
Revenue - Impact Fee	\$473,287
Expense	\$28,271
Expense - Impact Fee	\$473,287

SEWER ENTERPRISE FUND

Revenue	\$162,220
Revenue - Impact Fee	\$641,997
Expense	\$14,664
Expense - Impact Fee	\$641,997

STORM WATER ENTERPRISE FUND

Revenue	\$124,159
Revenue – Impact Fees	\$160,463
Expense	\$5,054
Expense – Impact Fees	\$160,463

SOLID WASTE ENTERPRISE FUND

Revenue	\$4,859
Expense	\$4,859

PASSED AND APPROVED this 24th day of June, 2026.

SMITHFIELD CITY CORPORATION

Aaron Rudie, Mayor

ATTEST:

Dana Lazcanotegui, City Recorder

ORDINANCE 2026-08

AN ORDINANCE OF THE CITY COUNCIL OF SMITHFIELD CITY, UTAH ENACTING COMPENSATION INCREASES FOR SPECIFIC CITY OFFICERS, AND ELECTED OFFICIALS.

WHEREAS, the Utah State Legislature during the 2024 General Session passed S.B. 91; and

WHEREAS, S.B. 91 amended Utah Code Section 10-3-818 regarding City employee salaries; and

WHEREAS, Smithfield City must now publish notice and hold a separate public hearing on proposed compensation increases for executive municipal officers before adopting those increases, and

WHEREAS, the Smithfield City Council finds that enacting the proposed compensation increases as set forth in this Ordinance will comply with Utah Code requirements.

NOW; THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF SMITHFIELD CITY, UTAH, THAT:

Compensation increases for executive municipal officers, city council members and the mayor proposed for inclusion in the City’s Fiscal Year 2027 Budget be as follows:

	<u>Cost of Living Adjustment (COLA)</u>
Mayor	3.00%
City Council	3.00%
Justin Lewis, City Manager	2.00%
Clay Bodily, City Engineer	2.00%
Travis Allen, Police Chief	2.00%
Jeremy Hunt, Fire Chief	2.00%
Josh Wright, Public Works Director	2.00%
Eric Kleven, Golf Professional	2.00%
Shawn Bliss, Library Director	2.00%
Brett Daniels, Rec Center Director	2.00%

Yearly Wage:

Zach Smyer, Golf Superintendent \$95,000

Adopted and passed by the City Council of Smithfield City, Utah and signed this 24th day of June, 2026.

Ordinance 2026-08

SMITHFIELD CITY CORPORATION

Aaron Rudie, Mayor

ATTEST:

Dana Lazcanotegui, City Recorder

RESOLUTION 2026-08

SMITHFIELD CITY’S PREVAILING FEE SCHEDULE

WHEREAS, Smithfield City, being an incorporated City, desires to provide a combined and complete schedule of fees charged by the City; and,

WHEREAS, Smithfield City has referenced several assessed fees throughout the Municipal Code as being identified on the most current prevailing fee schedule; and,

WHEREAS, these fees are changed from time to time; and,

WHEREAS, in the process of daily administration of the City, it is deemed to be more efficient to consolidate all assessed fees on one schedule,

NOW, THEREFORE, be it resolved;

That the Smithfield City Prevailing Fee Schedule be adopted setting forth the fees to be charged starting with the July 2026 monthly billing by the city council specifically changes to the following Solid Waste Enterprise Fund Rates:

	<u>Current</u>	<u>Proposed</u>
Residential Recycling	\$7.00	\$7.30
Commercial Recycling	\$13.00	\$13.60
Green Waste	\$9.00	\$9.40
90-Gallon Garbage (Black)	\$20.15	\$21.00
60-Gallon Garbage (Black)	\$17.90	\$18.65

Approved and signed this 24th day of June, 2026.

SMITHFIELD CITY CORPORATION

Aaron Rudie, Mayor

ATTEST:

Dana Lazcanotegui, City Recorder

RESOLUTION 2026-07

A RESOLUTION ESTABLISHING THE FISCAL YEAR 2027 BUDGET FOR THE CITY OF SMITHFIELD, UTAH:

WHEREAS, be it ordained by the City Council of Smithfield, Utah that there be and hereby appropriated from the tax fund received from levies against all real and personal property within Smithfield City, and from all sources of revenue during the Fiscal Year 2027, as follows:

FISCAL YEAR 2027

GENERAL FUND

Revenue \$14,272,782

Expense:

Youth Council	\$7,250
Court	116,000
Administration	379,535
Election	0
Planning	293,618
Police	2,191,713
Streets	1,144,867
Public Works	104,739
Class "C" Road Funds	840,000
Central Dispatch	209,090
Parks	579,667
Civic Center	27,600
Celebrations	33,450
Senior Center	31,000
Youth Center	19,300
Historical Society	46,750
Library	573,713
Cemetery	161,492
Mass Transit Tax	420,000
To General Cap Improve	216,893
Fire	3,116,581
Park Impact Fees	24,000
Recreation	1,412,137
Golf Course	2,323,387
Total	\$14,272,782

GENERAL CAPITAL IMPROVEMENT FUND

Revenue	\$256,893
Expense	\$239,300

WATER ENTERPRISE FUND

Revenue	\$3,117,510
Expense	\$6,754,725

SEWER ENTERPRISE FUND

Revenue	\$3,751,376
Expense	\$3,004,378

STORM WATER ENTERPRISE FUND

Revenue	\$1,238,860
Expense	\$3,273,187

SOLID WASTE ENTERPRISE FUND

Revenue	\$1,759,230
Expense	\$1,759,230

THEREFORE, BE IT RESOLVED, that this Resolution shall take effect July 1, 2026.

Approved and signed this 24th day of June, 2026.

SMITHFIELD CITY CORPORATION

Aaron Rudie, Mayor

ATTEST:

Dana Lazcanotegui, City Recorder

GENERAL FUND REVENUE FISCAL YEAR 2027

TAXES								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-31-10000	PROPERTY TAX	\$ 2,099,212			\$ 2,099,212	\$ 1,954,200	\$ 145,012	
10-31-30000	SALES TAX	\$ 2,800,000			\$ 2,800,000	\$ 2,700,000	\$ 100,000	
10-31-31000	TELECOM	\$ 41,000			\$ 41,000	\$ 41,000	\$ -	
10-31-40000	FRANCHISE TAX	\$ 46,000			\$ 46,000	\$ 46,000	\$ -	
10-31-41000	ENERGY TAX	\$ 650,000			\$ 650,000	\$ 650,000	\$ -	
10-31-50000	FEE IN LIEU	\$ 135,000			\$ 135,000	\$ 120,000	\$ 15,000	
10-31-60000	RAPZ TAX	\$ 43,500			\$ 43,500	\$ 258,500	\$ (215,000)	
10-31-90000	MASS TRANSIT TAX	\$ 420,000			\$ 420,000	\$ 420,000	\$ -	
10-31-80000	LOCAL ROAD TAX	\$ 290,000			\$ 290,000	\$ 290,000	\$ -	
	TOTAL REVENUE FROM TAXES	\$ 6,524,712	\$ -	\$ -	\$ 6,524,712	\$ 6,479,700	\$ 45,012	1%

LICENSES & PERMITS								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-32-10000	BUSINESS LICENSES	\$ 25,000			\$ 25,000	\$ 21,000	\$ 4,000	
10-32-25000	DOG LICENSES	\$ 3,200			\$ 3,200	\$ 3,000	\$ 200	
	TOTAL LICENSES & PERMITS REVENUE	\$ 28,200	\$ -	\$ -	\$ 28,200	\$ 24,000	\$ 4,200	15%

INTERGOVERNMENTAL								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-33-13000	POLICE GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-10000	POLICE - JAG GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-56000	CLASS "C" ROAD ALLOCATION	\$ 750,000			\$ 750,000	\$ 700,000	\$ 50,000	
10-33-54000	RURAL TRANS INVEST FUND (RTIF)	\$ 300,000			\$ 300,000	\$ 280,000	\$ 20,000	
10-33-58000	STATE LIQUOR ALLOCATION	\$ -			\$ -	\$ -	\$ -	
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,050,000	\$ -	\$ -	\$ 1,050,000	\$ 980,000	\$ 70,000	7%

CHARGES FOR SERVICES								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-34-13000	ZONING & SUBDIVISION FEES	\$ 100,000			\$ 100,000	\$ 70,000	\$ 30,000	
10-34-25000	CENTRAL DISPATCH FEE	\$ 209,090			\$ 209,090	\$ 190,300	\$ 18,790	
10-34-44000	ADMIN FEE	\$ 85,200			\$ 85,200	\$ 80,000	\$ 5,200	
10-34-81000	GRAVE PLOT PURCHASE	\$ 30,000			\$ 30,000	\$ 30,000	\$ -	
10-34-83000	GRAVE DIGGING	\$ 40,000			\$ 40,000	\$ 40,000	\$ -	
10-34-91000	MISC POLICE REVENUE	\$ -			\$ -	\$ -	\$ -	
10-34-92000	DUI OVERTIME REIMBURSEMENT	\$ -			\$ -	\$ -	\$ -	
	TOTAL CHARGES FOR SERVICES REVENUE	\$ 464,290	\$ -	\$ -	\$ 464,290	\$ 410,300	\$ 53,990	12%

JUSTICE COURT FINES								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-35-10000	JUSTICE COURT FINES	\$ 42,000			\$ 42,000	\$ 40,000	\$ 2,000	
	TOAL JUSTICE COURT REVENUE	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ 40,000	\$ 2,000	5%

MISCELLANEOUS REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-36-10000	INTEREST - GENERAL FUND	\$ 950,000			\$ 950,000	\$ 800,000	\$ 150,000	
10-36-10050	INTEREST - CVB CHECKING	\$ 100,000			\$ 100,000	\$ 70,000	\$ 30,000	
10-36-11000	INTEREST - CLASS "C"	\$ 90,000			\$ 90,000	\$ 72,000	\$ 18,000	
10-36-21000	HEALTH DAYS ACTIVITIES	\$ -			\$ -	\$ -	\$ -	
10-36-17000	INTEREST - LIQUOR LAW FUND	\$ -			\$ -	\$ 1,500	\$ (1,500)	
10-36-25000	TRICK OR TREAT STREET	\$ -			\$ -	\$ -	\$ -	
10-36-33000	ULGT GRANT	\$ -			\$ -	\$ -	\$ -	
10-36-60000	SURPLUS SALE	\$ -			\$ -	\$ -	\$ -	
10-36-52000	DONATIONS - TREES	\$ -			\$ -	\$ -	\$ -	
10-36-53000	MEMORIAL TREES	\$ -			\$ -	\$ -	\$ -	
10-36-90000	SUNDRY	\$ 500			\$ 500	\$ 500	\$ -	
10-36-91002	GRANT - POLICE EARLY INTERVENTION	\$ -			\$ -	\$ -	\$ -	
10-36-91001	TREE GRANT	\$ -			\$ -	\$ -	\$ -	
10-36-93000	SENIOR CITIZEN LUNCH	\$ 6,000			\$ 6,000	\$ 4,500	\$ 1,500	
	TOTAL MISCELLANEOUS REVENUE	\$ 1,146,500	\$ -	\$ -	\$ 1,146,500	\$ 948,500	\$ 198,000	17%

ADDITIONAL REVENUE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-38-10000	STATE LIBRARY GRANT	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-10001	LIBRARY - GRANT CHILDRENS BOOKS	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-20000	LIBRARY - FEES	\$ 9,000		\$ 9,000	\$ 9,000	\$ 9,000	\$ -
10-38-30000	DONATIONS - LIBRARY	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-43000	INCOME - ARTS COUNCIL	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-32000	DONATIONS - SENIOR CITIZENS	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-38000	POLICE DONATIONS	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-41000	HISTORICAL GRANT (MUSEUM)	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-42000	DONATION - HISTORICAL PRESERVATION	\$ -		\$ -	\$ -	\$ -	\$ -
10-38-70006	GRANT - TRANSPORTATION PLANNING	\$ -		\$ -	\$ -	\$ -	\$ -
	TOTAL ADDITIONAL REVENUE	\$ 9,000	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -

0%

CONTRIBUTIONS & TRANSFERS							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-39-80000	USE OF FUND BALANCE	\$ -		\$ -	\$ -	\$ -	\$ -
10-39-81001	USE OF PRIOR BAL - LOCAL ROAD TAX	\$ -		\$ -	\$ -	\$ -	\$ -
10-39-81000	FROM CLASS "C" ROADS	\$ -		\$ -	\$ -	\$ -	\$ -
10-39-83000	FROM GCIF	\$ -		\$ -	\$ -	\$ -	\$ -
10-39-81002	FROM RURAL TRANS (RTIF) FUND BAL	\$ -		\$ -	\$ -	\$ 345,000	\$ (345,000)
10-39-89001	RENT - SOLID WASTE	\$ 20,000		\$ 20,000	\$ 20,000	\$ -	\$ 20,000
10-39-89002	RENT - STORM WATER	\$ 20,000		\$ 20,000	\$ 20,000	\$ -	\$ 20,000
10-39-89000	RENT - WATER	\$ 20,000		\$ 20,000	\$ 20,000	\$ 30,000	\$ (10,000)
10-39-90000	RENT - SEWER	\$ 20,000		\$ 20,000	\$ 20,000	\$ 30,000	\$ (10,000)
	TOTAL TRANSFERS	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 405,000	\$ (325,000)

-406%

TAXES	\$ 6,524,712	\$ -	\$ -	\$ 6,524,712	\$ 6,479,700	\$ 45,012
LICENSES & PERMITS	\$ 28,200	\$ -	\$ -	\$ 28,200	\$ 24,000	\$ 4,200
INTERGOVERNMENTAL	\$ 1,050,000	\$ -	\$ -	\$ 1,050,000	\$ 980,000	\$ 70,000
CHARGES FOR SERVICES	\$ 464,290	\$ -	\$ -	\$ 464,290	\$ 410,300	\$ 53,990
JUSTICE COURT	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ 40,000	\$ 2,000
MISC. REVENUE	\$ 1,146,500	\$ -	\$ -	\$ 1,146,500	\$ 948,500	\$ 198,000
ADDITIONAL REVENUE	\$ 9,000	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -
TRANSFERS	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 405,000	\$ (325,000)
REC CENTER	\$ 917,500	\$ -	\$ -	\$ 917,500	\$ 873,000	\$ 44,500
INCREASE TO RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GOLF	\$ 2,323,387	\$ -	\$ -	\$ 2,323,387	\$ 1,986,827	\$ 336,560
PARK IMPACT FEES	\$ 24,000	\$ -	\$ -	\$ 24,000	\$ -	\$ 24,000
FIRE/EMS	\$ 1,663,193	\$ -	\$ -	\$ 1,663,193	\$ 1,653,460	\$ 9,733
GENERAL FUND REVENUE GRAND TOTAL	\$ 14,272,782	\$ -	\$ -	\$ 14,272,782	\$ 13,809,787	\$ 462,995

3%

GENERAL FUND EXPENSE FISCAL YEAR 2027

YOUTH COUNCIL EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4112-612	YOUTH COUNCIL - ACTIVITIES	\$ 6,500			\$ 6,500	\$ 5,975	\$ 525
10-4112-613	YOUTH COUNCIL - GRATUITY	\$ 750			\$ 750	\$ 750	\$ -
	TOTAL YOUTH COUNCIL EXPENSE	\$ 7,250	\$ -	\$ -	\$ 7,250	\$ 6,725	\$ 525

7%

COURT EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4121-310	COURT - PROFESSIONAL	\$ 116,000			\$ 116,000	\$ 98,000	\$ 18,000
	TOTAL JUSTICE COURT EXPENSE	\$ 116,000	\$ -	\$ -	\$ 116,000	\$ 98,000	\$ 18,000

18%

ADMINISTRATION EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4143-110	ADMIN - WAGES - FULL-TIME	\$ 76,931			\$ 76,931	\$ 69,152	\$ 7,779	
10-4143-120	ADMIN - WAGES - PART-TIME	\$ 9,951			\$ 9,951	\$ 10,142	\$ (191)	
10-4143-128	ADMIN - BANK CARD FEES	\$ 33,000			\$ 33,000	\$ 17,500	\$ 15,500	
10-4143-130	ADMIN - BENEFITS	\$ 23,781			\$ 23,781	\$ 22,382	\$ 1,399	
10-4143-210	ADMIN - DUES AND SUBSCRIPTIONS	\$ 7,000			\$ 7,000	\$ 6,000	\$ 1,000	
10-4143-230	ADMIN - TRAVEL AND TRAINING	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
10-4143-235	ADMIN - LEGAL NOTICES	\$ -			\$ -	\$ -	\$ -	
10-4143-240	ADMIN - OFFICE SUPPLIES	\$ 5,000			\$ 5,000	\$ 9,000	\$ (4,000)	
10-4143-243	ADMIN - PHYSICALS/DRUG TESTS	\$ 500			\$ 500	\$ 100	\$ 400	
10-4143-250	ADMIN - BUILDING MAINTENANCE	\$ 12,000			\$ 12,000	\$ 12,000	\$ -	
10-4143-270	ADMIN - UTILITIES	\$ 33,000			\$ 33,000	\$ 30,000	\$ 3,000	
10-4143-280	ADMIN - CONTRACTED JANITORIAL SERVICES	\$ 12,000			\$ 12,000	\$ 12,000	\$ -	
10-4143-311	ADMIN - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
10-4143-315	ADMIN - PROFESSIONAL SERVICES	\$ 5,500			\$ 5,500	\$ 4,500	\$ 1,000	
10-4143-510	ADMIN - INSURANCE	\$ 4,372			\$ 4,372	\$ 4,025	\$ 347	
10-4143-610	ADMIN - SUPPLIES	\$ 3,500			\$ 3,500	\$ 3,500	\$ -	
10-4143-620	ADMIN - SUNDRY	\$ 7,000			\$ 7,000	\$ 10,000	\$ (3,000)	
10-4143-700	ADMIN - ART COUNCIL	\$ 3,000			\$ 3,000	\$ 6,500	\$ (3,500)	
10-4143-703	ADMIN - STORYBOOK FESTIVAL	\$ 5,000			\$ 5,000	\$ -	\$ 5,000	
10-4143-741	ADMIN - IT SUPPORT & EQUIP	\$ 44,000			\$ 44,000	\$ 40,000	\$ 4,000	
10-4143-789	ADMIN - LOAN BASE FEE	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
10-4143-790	ADMIN - BUILDING PAYMENT PRINCIPAL	\$ 64,000			\$ 64,000	\$ 62,000	\$ 2,000	
10-4143-791	ADMIN - BUILDING PAYMENT INTEREST	\$ 12,000			\$ 12,000	\$ 14,000	\$ (2,000)	
10-4143-995	ADMIN - GENERAL PLAN	\$ -			\$ -	\$ 50,000	\$ (50,000)	
	TOTAL ADMINISTRATIVE EXPENSE	\$ 379,535	\$ -	\$ -	\$ 379,535	\$ 400,801	\$ (21,266)	-5%

-5%

ELECTION EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4170-310	ELECTION - PROFESSIONAL	\$ -	\$ -	\$ -	\$ -	\$ 36,072	\$ (36,072)
	TOTAL ELECTION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 36,072	\$ (36,072)

PLANNING EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4180-110	PLANNING - WAGES - FULL-TIME	\$ 148,470			\$ 148,470	\$ 140,024	\$ 8,446	
10-4180-130	PLANNING - BENEFITS	\$ 58,883			\$ 58,883	\$ 55,773	\$ 3,110	
10-4180-230	PLANNING - TRAVEL AND TRAINING	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
10-4180-309	PLANNING - USU VISION PLAN	\$ 25,000			\$ 25,000	\$ -	\$ 25,000	
10-4180-310	PLANNING - PROFESSIONAL	\$ 10,000			\$ 10,000	\$ 5,000	\$ 5,000	
10-4180-610	PLANNING - SUPPLIES	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
10-4180-612	PLANNING - COMMISSION MEMBER STIPEND	\$ 4,320			\$ 4,320	\$ 4,320	\$ -	
10-4180-620	PLANNING - CMPO	\$ 3,445			\$ 3,445	\$ 2,500	\$ 945	
10-4180-741	PLANNING - IT SUPPORT & EQUIP	\$ 27,000			\$ 27,000	\$ 25,000	\$ 2,000	
10-4180-800	PLANNING - COUNTY WIDE PLANNING SERVICES	\$ 12,000			\$ 12,000	\$ 11,000	\$ 1,000	
	TOTAL PLANNING & ZONING EXPENSE	\$ 293,618	\$ -	\$ -	\$ 293,618	\$ 248,117	\$ 45,501	18%

18%

POLICE EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4210-110	POLICE - WAGES - FULL-TIME	\$ 1,130,201			\$ 1,130,201	\$ 1,158,927	\$ (28,726)	
10-4210-120	POLICE - WAGES - PART-TIME	\$ 75,304			\$ 75,304	\$ 76,094	\$ (790)	
10-4210-125	POLICE - OVERTIME	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
10-4210-127	POLICE - UNEMPLOYMENT INSURANCE	\$ -			\$ -	\$ -	\$ -	
10-4210-130	POLICE - BENEFITS	\$ 654,006			\$ 654,006	\$ 594,662	\$ 59,344	
10-4210-131	POLICE - MENTAL HEALTH SERVICES	\$ -			\$ -	\$ 9,080	\$ (9,080)	
10-4210-135	POLICE - LINE-OF-DUTY DEATH PREMIUM	\$ 1,400			\$ 1,400	\$ 1,400	\$ -	
10-4210-140	POLICE - UNIFORMS	\$ 12,480			\$ 12,480	\$ 11,700	\$ 780	
10-4210-210	POLICE - DUES AND SUBSCRIPTIONS	\$ 1,700			\$ 1,700	\$ 1,600	\$ 100	
10-4210-230	POLICE - TRAVEL AND TRAINING	\$ 20,800			\$ 20,800	\$ 20,800	\$ -	
10-4210-240	POLICE - OFFICE SUPPLIES	\$ 4,600			\$ 4,600	\$ 4,500	\$ 100	
10-4210-243	POLICE - PHYSICALS	\$ 3,500			\$ 3,500	\$ 3,500	\$ -	
10-4210-250	POLICE - BUILDING MAINTENANCE	\$ 8,000			\$ 8,000	\$ 8,000	\$ -	
10-4210-251	POLICE - FUEL	\$ 42,500			\$ 42,500	\$ 42,000	\$ 500	
10-4210-253	POLICE - FLEET MAINTENANCE	\$ 14,000			\$ 14,000	\$ 14,000	\$ -	
10-4210-270	POLICE - UTILITIES	\$ 27,000			\$ 27,000	\$ 28,000	\$ (1,000)	
10-4210-281	POLICE - CONTRACTED JANITORIAL SERVICES	\$ 3,600			\$ 3,600	\$ 3,600	\$ -	
10-4210-310	POLICE - PROFESSIONAL SERVICES	\$ 5,000			\$ 5,000	\$ -	\$ 5,000	
10-4210-500	POLICE - GRANT	\$ -			\$ -	\$ -	\$ -	
10-4210-502	POLICE - LIQUOR ENFORCEMENT	\$ -			\$ -	\$ -	\$ -	
10-4210-503	POLICE - EARLY INTERVENTION GRANT	\$ -			\$ -	\$ -	\$ -	
10-4210-510	POLICE - INSURANCE	\$ 4,372			\$ 4,372	\$ 4,025	\$ 347	
10-4210-610	POLICE - SUPPLIES	\$ 16,300			\$ 16,300	\$ 12,200	\$ 4,100	
10-4210-611	POLICE - WEAPONRY SUPPLIES	\$ 21,000			\$ 21,000	\$ 16,000	\$ 5,000	
10-4210-612	POLICE - SPILLMAN/LEXIPOL/LCPD/EFORCE	\$ 23,150			\$ 23,150	\$ 17,048	\$ 6,102	
10-4210-620	POLICE - SUNDRY	\$ 2,900			\$ 2,900	\$ 2,900	\$ -	
10-4210-738	POLICE - EQUIP LEASE	\$ 55,000			\$ 55,000	\$ 55,000	\$ -	
10-4210-739	POLICE - MINOR EQUIPMENT (5K LESS)	\$ 13,900			\$ 13,900	\$ 12,300	\$ 1,600	
10-4210-740	POLICE - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ -	\$ -	
10-4210-741	POLICE - IT SUPPORT & EQUIP	\$ 49,000			\$ 49,000	\$ 47,000	\$ 2,000	
10-4210-790	POLICE - BUILDING PAYMENT PRINCIPAL	\$ -			\$ -	\$ 37,901	\$ (37,901)	
10-4210-791	POLICE - BUILDING PAYMENT INTEREST	\$ -			\$ -	\$ 916	\$ (916)	
	TOTAL POLICE EXPENSE	\$ 2,191,713	\$ -	\$ -	\$ 2,191,713	\$ 2,185,153	\$ 6,560	0%

STREET EXPENSES								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4410-110	STREETS - WAGES - FULL-TIME	\$ 98,821			\$ 98,821	\$ 94,531	\$ 4,290	
10-4410-115	STREETS - WAGES - OVERTIME	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
10-4410-120	STREETS - WAGES - PART-TIME	\$ -			\$ -	\$ -	\$ -	
10-4410-130	STREETS - BENEFITS	\$ 50,274			\$ 50,274	\$ 47,696	\$ 2,578	
10-4410-210	STREETS - DUES AND SUBSCRIPTIONS	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
10-4410-230	STREETS - TRAVEL AND TRAINING	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
10-4410-243	STREETS - PHYSICALS	\$ 400			\$ 400	\$ 400	\$ -	
10-4410-250	STREETS - BUILDING MAINTENANCE	\$ 4,000			\$ 4,000	\$ 4,000	\$ -	
10-4410-251	STREETS - FUEL ONLY	\$ 22,000			\$ 22,000	\$ 22,000	\$ -	
10-4410-253	STREETS - FLEET MAINTENANCE	\$ 35,000			\$ 35,000	\$ 35,000	\$ -	
10-4410-254	STREETS - STREET SIGN MAINTENANCE/REPLACEMENT	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
10-4410-257	STREETS - STREET LIGHT REPAIR/MAINTENANCE	\$ 24,000			\$ 24,000	\$ 24,000	\$ -	
10-4410-270	STREETS - UTILITIES	\$ 70,000			\$ 70,000	\$ 65,000	\$ 5,000	
10-4410-310	STREETS - PROFESSIONAL SERVICES	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
10-4410-510	STREETS - INSURANCE	\$ 4,372			\$ 4,372	\$ 4,025	\$ 347	
10-4410-610	STREETS - SUPPLIES	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
10-4410-611	STREETS - SALT	\$ 60,000			\$ 60,000	\$ 60,000	\$ -	
10-4410-612	STREETS - ASPHALT MAINTENANCE	\$ 15,000			\$ 15,000	\$ 15,000	\$ -	
10-4410-613	STREETS - CRACK SEAL MAINTENANCE	\$ 30,000			\$ 30,000	\$ 40,000	\$ (10,000)	
10-4410-614	STREETS - SIDEWALK REPAIR	\$ 100,000			\$ 100,000	\$ 50,000	\$ 50,000	
10-4410-615	STREETS - PROJECTS	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
10-4410-618	STREETS - RURAL TRANS FUND (RTIF)	\$ 300,000			\$ 300,000	\$ 625,000	\$ (325,000)	
10-4410-619	STREETS - LOCAL ROAD TAX	\$ 290,000			\$ 290,000	\$ 290,000	\$ -	
10-4410-620	STREETS - SUNDRY	\$ -			\$ -	\$ -	\$ -	
10-4410-739	STREETS - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ 5,500	\$ (5,500)	
10-4410-740	STREETS - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ -	\$ -	
10-4410-741	STREETS - IT SUPPORT & EQUIP	\$ -			\$ -	\$ -	\$ -	
10-4410-999	STREETS - TRANSPORTATION PLAN GRANT	\$ -			\$ -	\$ -	\$ -	
	TOTAL STREETS EXPENSE	\$ 1,144,867	\$ -	\$ -	\$ 1,144,867	\$ 1,423,152	\$ (278,285)	-24%

PUBLIC WORKS EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4411-110	PUBLIC WORKS - WAGES - FULL-TIME	\$ 62,076			\$ 62,076	\$ 58,599	\$ 3,477	
10-4411-125	PUBLIC WORKS - WAGES - STRAIGHT TIME	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
10-4411-130	PUBLIC WORKS - BENEFITS	\$ 32,163			\$ 32,163	\$ 30,644	\$ 1,519	
10-4411-210	PUBLIC WORKS - DUES AND SUBSCRIPTIONS	\$ -			\$ -	\$ -	\$ -	
10-4411-230	PUBLIC WORKS - TRAVEL AND TRAINING	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
10-4411-243	PUBLIC WORKS - PHYSICALS	\$ -			\$ -	\$ -	\$ -	
10-4411-250	PUBLIC WORKS - BUILDING MAINTENANCE	\$ -			\$ -	\$ -	\$ -	
10-4411-310	PUBLIC WORKS - PROFESSIONAL SERVICES	\$ -			\$ -	\$ -	\$ -	
10-4411-530	PUBLIC WORKS - SAFETY GRANT	\$ -			\$ -	\$ -	\$ -	
10-4411-610	PUBLIC WORKS - SUPPLIES	\$ 6,500			\$ 6,500	\$ 1,500	\$ 5,000	
10-4411-620	PUBLIC WORKS - SUNDRY	\$ -			\$ -	\$ -	\$ -	
10-4411-739	PUBLIC WORKS - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ -	\$ -	
10-4411-740	PUBLIC WORKS - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ -	\$ -	
	TOTAL PUBLIC WORKS EXPENSE	\$ 104,739	\$ -	\$ -	\$ 104,739	\$ 94,743	\$ 9,996	10%

CLASS C ROAD EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4415-730	CLASS C - NEW INFRASTRUCTURE	\$ -		\$ -	\$ -	\$ 205,000	\$ (205,000)
10-4415-731	CLASS C - ROAD MAINTENANCE	\$ 817,000			\$ 817,000	\$ 495,000	\$ 322,000
10-4415-740	CLASS C - EQUIPMENT (5K PLUS)	\$ 23,000			\$ 23,000	\$ -	\$ 23,000
TOTAL CLASS "C" ROAD FUND EXPENSE		\$ 840,000	\$ -	\$ -	\$ 840,000	\$ 700,000	\$ 140,000

17%

NON-DEPARTMENTAL EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4420-311	NON DEPT - CENTRAL DISPATCH FEE	\$ 209,090		\$ -	\$ 209,090	\$ 190,300	\$ 18,790
TOTAL NON-DEPARTMENTAL EXPENSE		\$ 209,090	\$ -	\$ -	\$ 209,090	\$ 190,300	\$ 18,790

9%

PARKS EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4510-110	PARKS - WAGES - FULL-TIME	\$ 146,183			\$ 146,183	\$ 143,439	\$ 2,744
10-4510-120	PARKS - WAGES - PART-TIME	\$ 107,065			\$ 107,065	\$ 102,947	\$ 4,118
10-4510-130	PARKS - BENEFITS	\$ 81,412			\$ 81,412	\$ 71,776	\$ 9,636
10-4510-210	PARKS - DUES AND SUBSCRIPTIONS	\$ 400			\$ 400	\$ 200	\$ 200
10-4510-230	PARKS - TRAVEL AND TRAINING	\$ 5,500			\$ 5,500	\$ 4,500	\$ 1,000
10-4510-243	PARKS - PHYSICALS	\$ 450			\$ 450	\$ 426	\$ 24
10-4510-250	PARKS - BUILDING MAINTENANCE	\$ 10,000			\$ 10,000	\$ 10,000	\$ -
10-4510-251	PARKS - FUEL	\$ 18,000			\$ 18,000	\$ 18,000	\$ -
10-4510-253	PARKS - FLEET MAINTENANCE	\$ 18,000			\$ 18,000	\$ 18,000	\$ -
10-4510-254	PARKS - GROUND MAINTENANCE	\$ 68,000			\$ 68,000	\$ 68,000	\$ -
10-4510-255	PARKS - PLAYGROUND MAINTENANCE/REPAIR	\$ 16,000			\$ 16,000	\$ 16,000	\$ -
10-4510-260	PARKS - SPLASH PAD/SKATE PARK MAINTENANCE	\$ 10,000			\$ 10,000	\$ 10,000	\$ -
10-4510-270	PARKS - UTILITIES	\$ 16,000			\$ 16,000	\$ 17,000	\$ (1,000)
10-4510-310	PARKS - PROFESSIONAL SERVICES	\$ -			\$ -	\$ -	\$ -
10-4510-510	PARKS - INSURANCE	\$ 4,372			\$ 4,372	\$ 4,025	\$ 347
10-4510-610	PARKS - SUPPLIES	\$ 4,500			\$ 4,500	\$ 4,000	\$ 500
10-4510-617	PARKS - DAY OF SERVICE	\$ 1,000			\$ 1,000	\$ 1,000	\$ -
10-4510-620	PARKS - SUNDRY	\$ -			\$ -	\$ 500	\$ (500)
10-4510-625	PARKS - TREE COMMITTEE	\$ 1,000			\$ 1,000	\$ 1,000	\$ -
10-4510-626	PARKS - TREE GRANT	\$ -			\$ -	\$ -	\$ -
10-4510-627	PARKS - TREE TRIMMING	\$ 46,000			\$ 46,000	\$ -	\$ 46,000
10-4510-729	PARKS - COUNTY TRAILS COORDINATOR	\$ 3,385			\$ 3,385	\$ 3,385	\$ -
10-4510-732	PARKS - CAPITAL IMPROVEMENTS	\$ 11,500			\$ 11,500	\$ 7,000	\$ 4,500
10-4510-739	PARKS - MINOR EQUIPMENT (5K LESS)	\$ 8,400			\$ 8,400	\$ 8,400	\$ -
10-4510-740	PARKS - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ -	\$ -
10-4510-745	PARKS - BACKFLOW TESTING	\$ 2,500			\$ 2,500	\$ 1,500	\$ 1,000
10-4510-800	PARKS - RAPZ PROJECTS	\$ -			\$ -	\$ 205,000	\$ (205,000)
10-4510-811	PARKS - FORRESTER ACRES EXPANSION	\$ -			\$ -	\$ -	\$ -
TOTAL PARKS EXPENSE		\$ 579,667	\$ -	\$ -	\$ 579,667	\$ 716,098	\$ (136,431)

-24%

CIVIC CENTER							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4560-250	CIVIC CENTER - BUILDING MAINTENANCE	\$ 9,000			\$ 9,000	\$ 7,000	\$ 2,000
10-4560-270	CIVIC CENTER - UTILITIES	\$ 12,000			\$ 12,000	\$ 14,000	\$ (2,000)
10-4560-279	CIVIC CENTER - JANITORIAL SUPPLIES	\$ 600			\$ 600	\$ 550	\$ 50
10-4560-280	CIVIC CENTER - JANITORIAL SERVICES	\$ 6,000			\$ 6,000	\$ 5,500	\$ 500
TOTAL CIVIC CENTER EXPENSE		\$ 27,600	\$ -	\$ -	\$ 27,600	\$ 27,050	\$ 550

2%

CITY CELEBRATIONS								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4561-590	HEALTH DAYS CELEBRATION	\$ 20,000			\$ 20,000	\$ 18,000	\$ 2,000	
10-4561-591	AMBASSADOR/ROYALTY PROGRAM	\$ 3,500			\$ 3,500	\$ 3,500	\$ -	
10-4561-610	EASTER EGG HUNT	\$ 250			\$ 250	\$ 250	\$ -	
10-4561-611	CONCERTS & MOVIES IN PARK	\$ -			\$ -	\$ -	\$ -	
10-4561-612	CHRISTMAS LIGHTS	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
10-4561-616	CHILDRENS YOUTH THEATER	\$ 7,700			\$ 7,700	\$ 7,700	\$ -	
10-4561-617	TRICK OR TREAT STREET	\$ 1,000			\$ 1,000	\$ 250	\$ 750	
TOTAL CELEBRATION EXPENSE		\$ 33,450	\$ -	\$ -	\$ 33,450	\$ 30,700	\$ 2,750	8%

8%

SENIOR CENTER							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4562-250	SENIOR CENTER - BUILDING MAINTENANCE	\$ 7,000			\$ 7,000	\$ 7,000	\$ -
10-4562-270	SENIOR CENTER - JANITORIAL SERVICES	\$ 1,500			\$ 1,500	\$ 1,500	\$ -
10-4562-279	SENIOR CENTER - JANITORIAL SUPPLIES	\$ 500			\$ 500	\$ 500	\$ -
10-4562-280	SENIOR CENTER - UTILITIES	\$ 7,000			\$ 7,000	\$ 7,400	\$ (400)
10-4562-611	SENIOR CENTER - MEALS	\$ 15,000			\$ 15,000	\$ 14,000	\$ 1,000
10-4562-630	SENIOR CENTER - ENTERTAINMENT	\$ -			\$ -	\$ -	\$ -
TOTAL SENIOR CITIZEN EXPENSE		\$ 31,000	\$ -	\$ -	\$ 31,000	\$ 30,400	\$ 600

2%

YOUTH CENTER							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4563-250	YOUTH CENTER - BUILDING MAINTENANCE	\$ 8,000		\$	8,000	\$ 7,000	\$ 1,000
10-4563-270	YOUTH CENTER - UTILITIES	\$ 6,800		\$	6,800	\$ 7,800	\$ (1,000)
10-4563-279	YOUTH CENTER - JANITORIAL SUPPLIES	\$ 500		\$	500	\$ 500	\$ -
10-4563-280	YOUTH CENTER - JANITORIAL SERVICES	\$ 4,000		\$	4,000	\$ 4,000	\$ -
	TOTAL YOUTH CENTER EXPENSE	\$ 19,300	\$ -	\$ -	\$ 19,300	\$ 19,300	\$ -

0%

HISTORICAL EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4564-250	HISTORICAL SOCIETY - BLDG MAINTENANCE	\$ 2,000		\$	2,000	\$ 2,000	\$ -
10-4564-270	HISTORICAL SOCIETY- UTILITIES	\$ 3,000		\$	3,000	\$ 2,000	\$ 1,000
10-4564-500	HISTORICAL SOCIETY- ACTIVITIES	\$ 1,000		\$	1,000	\$ 1,000	\$ -
10-4564-560	HISTORICAL SOCIETY - TRAINING	\$ 400		\$	400	\$ 400	\$ -
10-4564-570	HISTORICAL SOCIETY - WEBSITE HOSTING	\$ 350		\$	350	\$ 350	\$ -
10-4564-580	HISTORICAL SOCIETY - SUPPLIES	\$ -		\$	-	\$ -	\$ -
10-4564-670	HISTORICAL SOCIETY - PLAQUES, MARKERS & DISPLAYS	\$ -		\$	-	\$ -	\$ -
10-4564-742	HISTORICAL SOCIETY - MERCANTILE REMODEL	\$ 40,000		\$	40,000	\$ 50,000	\$ (10,000)
10-4564-680	HISTORICAL SOCIETY - GRANT MATCH	\$ -		\$	-	\$ -	\$ -
	TOTAL HISTORICAL EXPENSE	\$ 46,750	\$ -	\$ -	\$ 46,750	\$ 55,750	\$ (9,000)

-19%

LIBRARY EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4580-115	LIBRARY - WAGES - FULL-TIME	\$ 143,312		\$	143,312	\$ 132,288	\$ 11,024
10-4580-120	LIBRARY - WAGES - PART-TIME	\$ 158,131		\$	158,131	\$ 134,140	\$ 23,991
10-4580-130	LIBRARY - BENEFITS	\$ 79,593		\$	79,593	\$ 74,985	\$ 4,608
10-4580-210	LIBRARY - COLLECTIONS	\$ 20,000		\$	20,000	\$ 20,000	\$ -
10-4580-211	LIBRARY - DUES AND SUBSCRIPTIONS	\$ 9,810		\$	9,810	\$ 2,500	\$ 7,310
10-4580-212	LIBRARY - ELECTRONIC MEDIA	\$ 4,000		\$	4,000	\$ 4,000	\$ -
10-4580-213	LIBRARY - PROGRAMS	\$ 10,000		\$	10,000	\$ 8,500	\$ 1,500
10-4580-230	LIBRARY - TRAVEL AND TRAINING	\$ 5,000		\$	5,000	\$ 3,000	\$ 2,000
10-4580-240	LIBRARY - OFFICE SUPPLIES	\$ 5,000		\$	5,000	\$ 5,000	\$ -
10-4580-250	LIBRARY - BUILDING MAINTENANCE	\$ 10,000		\$	10,000	\$ 10,000	\$ -
10-4580-270	LIBRARY - UTILITIES	\$ 20,000		\$	20,000	\$ 21,000	\$ (1,000)
10-4580-278	LIBRARY - JANITORIAL SERVICES	\$ 11,000		\$	11,000	\$ 12,000	\$ (1,000)
10-4580-279	LIBRARY - JANITORIAL SUPPLIES	\$ 2,500		\$	2,500	\$ 2,500	\$ -
10-4580-310	LIBRARY - PROFESSIONAL SERVICES	\$ -		\$	-	\$ -	\$ -
10-4580-500	LIBRARY - GRANT	\$ -		\$	-	\$ -	\$ -
10-4580-501	LIBRARY - GRANT CHILDREN'S BOOKS	\$ -		\$	-	\$ -	\$ -
10-4580-502	LIBRARY - GRANT LSTA CARES ACT	\$ -		\$	-	\$ -	\$ -
10-4580-510	LIBRARY - INSURANCE	\$ 4,372		\$	4,372	\$ 4,025	\$ 347
10-4580-620	LIBRARY - SUNDRY	\$ 1,500		\$	1,500	\$ 1,200	\$ 300
10-4580-731	LIBRARY - FURNISHINGS	\$ 12,750		\$	12,750	\$ 12,148	\$ 602
10-4580-735	LIBRARY - MINOR EQUIPMENT (5K LESS)	\$ 4,000		\$	4,000	\$ 4,000	\$ -
10-4580-740	LIBRARY - MAJOR EQUIPMENT (5K PLUS)	\$ -		\$	-	\$ -	\$ -
10-4580-741	LIBRARY - IT SUPPORT & EQUIP	\$ 22,000		\$	22,000	\$ 20,000	\$ 2,000
10-4580-780	LIBRARY - ELEVATOR SERVICE CONTRACT	\$ 2,500		\$	2,500	\$ 2,500	\$ -
10-4580-793	LIBRARY - BUILDING PAYMENT PRINCIPAL	\$ 38,000		\$	38,000	\$ 38,000	\$ -
10-4580-794	LIBRARY - BUILDING PAYMENT INTEREST	\$ 8,745		\$	8,745	\$ 8,417	\$ 328
10-4580-796	LIBRARY - LOAN AGENT FEE	\$ 1,500		\$	1,500	\$ 1,500	\$ -
	TOTAL LIBRARY EXPENSE	\$ 573,713	\$ -	\$ -	\$ 573,713	\$ 521,703	\$ 52,010

9%

CEMETERY EXPENSE								PERCENT CHANGE
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	
10-4590-110	CEMETERY - WAGES - FULL-TIME	\$ 77,939		\$	77,939	\$ 75,533	\$ 2,406	
10-4590-120	CEMETERY - WAGES - PART-TIME	\$ 18,344		\$	18,344	\$ 17,638	\$ 706	
10-4590-130	CEMETERY - BENEFITS	\$ 20,037		\$	20,037	\$ 20,154	\$ (117)	
10-4590-210	CEMETERY - DUES AND SUBSCRIPTIONS	\$ -		\$	-	\$ -	\$ -	
10-4590-230	CEMETERY - TRAVEL AND TRAINING	\$ 1,500		\$	1,500	\$ 1,500	\$ -	
10-4590-243	CEMETERY - PHYSICALS	\$ -		\$	-	\$ -	\$ -	
10-4590-250	CEMETERY - BUILDING MAINTENANCE	\$ 3,000		\$	3,000	\$ 3,000	\$ -	
10-4590-251	CEMETERY - FUEL	\$ 3,500		\$	3,500	\$ 3,500	\$ -	
10-4590-253	CEMETERY - FLEET MAINTENANCE	\$ 3,500		\$	3,500	\$ 3,000	\$ 500	
10-4590-254	CEMETERY - GROUNDS MAINTENANCE	\$ 20,000		\$	20,000	\$ 32,500	\$ (12,500)	
10-4590-270	CEMETERY - UTILITIES	\$ 5,300		\$	5,300	\$ 5,300	\$ -	
10-4590-310	CEMETERY - PROFESSIONAL SERVICES	\$ 500		\$	500	\$ 500	\$ -	
10-4590-510	CEMETERY - INSURANCE	\$ 4,372		\$	4,372	\$ 4,025	\$ 347	
10-4590-610	CEMETERY - SUPPLIES	\$ 2,000		\$	2,000	\$ 2,000	\$ -	
10-4590-620	CEMETERY - SUNDRY	\$ 500		\$	500	\$ 500	\$ -	
10-4590-732	CEMETERY - CAPITAL IMPROVEMENTS	\$ -		\$	-	\$ -	\$ -	
10-4590-739	CEMETERY - MINOR EQUIPMENT (5K LESS)	\$ 1,000		\$	1,000	\$ 1,000	\$ -	
10-4590-740	CEMETERY - MAJOR EQUIPMENT (5K PLUS)	\$ -		\$	-	\$ -	\$ -	
	TOTAL CEMETERY EXPENSE	\$ 161,492	\$ -	\$ -	\$ 161,492	\$ 170,150	\$ (8,658)	-5%

-5%

TRANSFERS EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4830-912	USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-4830-918	TRANSFER TO CAPITAL IMPROVEMENT FUND (GCIF)	\$ 216,893		\$ -	216,893	\$ 58,009	\$ 158,884
10-4830-925	STREET - MASS TRANSIT TAX	\$ 420,000		\$	420,000	\$ 420,000	\$ -
	TOTAL TRANSFER EXPENSE	\$ 636,893	\$ -	\$ -	\$ 636,893	\$ 478,009	\$ 158,884

GRAND TOTAL EXPENSES	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
YOUTH COUNCIL	\$ 7,250	\$ -	\$ -	\$ 7,250	\$ 6,725	\$ 525
JUSTICE COURT	\$ 116,000	\$ -	\$ -	\$ 116,000	\$ 98,000	\$ 18,000
ADMINISTRATIVE	\$ 379,535	\$ -	\$ -	\$ 379,535	\$ 400,801	\$ (21,266)
ELECTION	\$ -	\$ -	\$ -	\$ -	\$ 36,072	\$ (36,072)
PLANNING	\$ 293,618	\$ -	\$ -	\$ 293,618	\$ 248,117	\$ 45,501
POLICE	\$ 2,191,713	\$ -	\$ -	\$ 2,191,713	\$ 2,185,153	\$ 6,560
STREETS	\$ 1,144,867	\$ -	\$ -	\$ 1,144,867	\$ 1,423,152	\$ (278,285)
PUBLIC WORKS	\$ 104,739	\$ -	\$ -	\$ 104,739	\$ 94,743	\$ 9,996
CLASS "C" ROAD FUNDS	\$ 840,000	\$ -	\$ -	\$ 840,000	\$ 700,000	\$ 140,000
NON-DEPARTMENTAL	\$ 209,090	\$ -	\$ -	\$ 209,090	\$ 190,300	\$ 18,790
PARKS	\$ 579,667	\$ -	\$ -	\$ 579,667	\$ 716,098	\$ (136,431)
CIVIC CENTER	\$ 27,600	\$ -	\$ -	\$ 27,600	\$ 27,050	\$ 550
CELEBRATIONS	\$ 33,450	\$ -	\$ -	\$ 33,450	\$ 30,700	\$ 2,750
SENIOR CENTER	\$ 31,000	\$ -	\$ -	\$ 31,000	\$ 30,400	\$ 600
YOUTH CENTER	\$ 19,300	\$ -	\$ -	\$ 19,300	\$ 19,300	\$ -
HISTORICAL SOCIETY	\$ 46,750	\$ -	\$ -	\$ 46,750	\$ 55,750	\$ (9,000)
LIBRARY	\$ 573,713	\$ -	\$ -	\$ 573,713	\$ 521,703	\$ 52,010
CEMETERY	\$ 161,492	\$ -	\$ -	\$ 161,492	\$ 170,150	\$ (8,658)
TRANSFERS	\$ 636,893	\$ -	\$ -	\$ 636,893	\$ 478,009	\$ 158,884
FIRE/EMS	\$ 3,116,581	\$ -	\$ -	\$ 3,116,581	\$ 3,054,077	\$ 62,504
RECREATION	\$ 1,412,137	\$ -	\$ -	\$ 1,412,137	\$ 1,336,660	\$ 75,477
GOLF	\$ 2,323,387	\$ -	\$ -	\$ 2,323,387	\$ 1,986,827	\$ 336,560
PARK IMPACT FEES	\$ 24,000	\$ -	\$ -	\$ 24,000	\$ -	\$ -
GENERAL FUND EXPENSE GRAND TOTAL	\$ 14,272,782	\$ -	\$ -	\$ 14,272,782	\$ 13,809,787	\$ 438,995
GENERAL FUND REVENUE GRAND TOTAL	\$ 14,272,782	\$ -	\$ -	\$ 14,272,782	\$ 13,809,787	
DIFFERENCE (+/-)	\$ 0	\$ -	\$ -	\$ 0	\$ -	

FIRE/EMS BUDGET FISCAL YEAR 2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-33-40000	FIRE - CACHE CO. FIRE CONTRACT	\$ 94,602			\$ 94,602	\$ 94,602	\$ -	
10-33-42000	FIRE - AMALGA CONTRACT	\$ 15,886			\$ 15,886	\$ 15,886	\$ -	
10-33-42500	FIRE - RICHMOND CONTRACT	\$ 104,945			\$ 104,945	\$ 105,964	\$ (1,019)	
10-33-41500	FIRE - AMBULANCE REVENUE	\$ 1,250,000			\$ 1,250,000	\$ 1,250,000	\$ -	
10-33-43500	FIRE - QUICK RESPONSE CONTRACT	\$ -			\$ -	\$ -	\$ -	
10-33-44000	FIRE - HYDE PARK CONTRACT	\$ 197,760			\$ 197,760	\$ 187,008	\$ 10,752	
10-33-45000	FIRE - WILDLAND FIRE GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-60000	FIRE - BEMS GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-61000	FIRE - UTAH FIRE DEPT GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-62000	FIRE - FEMA GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-69000	FIRE - HAZMAT GRANT	\$ -			\$ -	\$ -	\$ -	
10-34-20000	FIRE - WILDFIRE INCOME	\$ -			\$ -	\$ -	\$ -	
10-38-33000	FIRE - DONATIONS	\$ -			\$ -	\$ -	\$ -	
	TOTAL FIRE - EMS REVENUE	\$ 1,663,193	\$ -	\$ -	\$ 1,663,193	\$ 1,653,460	\$ 9,733	1%

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4220-110	FIRE - WAGES - FULL-TIME	\$ 1,341,858			\$ 1,341,858	\$ 1,305,743	\$ 36,115	
10-4220-115	FIRE - WAGES - PART-TIME	\$ 432,709			\$ 432,709	\$ 447,490	\$ (14,781)	
10-4220-130	FIRE - BENEFITS	\$ 682,958			\$ 682,958	\$ 661,855	\$ 21,103	
10-4220-131	FIRE - MENTAL HEALTH SERVICES	\$ -			\$ -	\$ 7,280	\$ (7,280)	
10-4220-135	FIRE - LINE-OF-DUTY DEATH PREMIUM	\$ 1,100			\$ 1,100	\$ 1,100	\$ -	
10-4220-140	FIRE - UNIFORMS	\$ 20,000			\$ 20,000	\$ 20,000	\$ -	
10-4220-210	FIRE - DUES AND SUBSCRIPTIONS	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
10-4220-230	FIRE - TRAVEL AND TRAINING	\$ 16,000			\$ 16,000	\$ 16,000	\$ -	
10-4220-240	FIRE - OFFICE SUPPLIES	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
10-4220-243	FIRE - PHYSICALS	\$ 22,000			\$ 22,000	\$ 22,000	\$ -	
10-4220-245	FIRE - CREDIT CARD FEES	\$ 33,000			\$ 33,000	\$ 15,000	\$ 18,000	
10-4220-250	FIRE - BUILDING MAINTENANCE	\$ 15,000			\$ 15,000	\$ 15,000	\$ -	
10-4220-251	FIRE - FUEL	\$ 35,000			\$ 35,000	\$ 45,000	\$ (10,000)	
10-4220-253	FIRE - FLEET MAINTENANCE	\$ 40,000			\$ 40,000	\$ 35,000	\$ 5,000	
10-4220-270	FIRE - UTILITIES	\$ 25,000			\$ 25,000	\$ 23,000	\$ 2,000	
10-4220-310	FIRE - PROFESSIONAL SERVICES	\$ -			\$ -	\$ -	\$ -	
10-4220-311	FIRE - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
10-4220-500	FIRE - FEMA GRANT	\$ -			\$ -	\$ -	\$ -	
10-4220-501	FIRE - UTAH FIRE GRANT	\$ -			\$ -	\$ -	\$ -	
10-4220-510	FIRE - INSURANCE	\$ 4,372			\$ 4,372	\$ 4,025	\$ 347	
10-4220-610	FIRE - SUPPLIES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
10-4220-611	FIRE - GROCERIES	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
10-4220-619	FIRE - WILDFIRE EXPENSE	\$ -			\$ -	\$ -	\$ -	
10-4220-620	FIRE - SUNDRY	\$ -			\$ -	\$ -	\$ -	
10-4220-738	FIRE - EQUIPMENT LEASE	\$ 47,384			\$ 47,384	\$ 47,384	\$ -	
10-4220-739	FIRE - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ -	\$ -	
10-4220-740	FIRE - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ -	\$ -	
10-4220-743	FIRE - BEMS GRANT	\$ -			\$ -	\$ -	\$ -	
10-4220-745	FIRE - SAFER GRANT	\$ -			\$ -	\$ -	\$ -	
10-4220-747	FIRE - IT SUPPORT & EQUIP	\$ 47,000			\$ 47,000	\$ 45,000	\$ 2,000	
10-4220-800	FIRE - EMERGENCY MANAGEMENT	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
10-4220-801	FIRE - MEDICAL CONTROL CONTRACT	\$ 13,200			\$ 13,200	\$ 13,200	\$ -	
10-4220-802	FIRE - BILLING	\$ 84,000			\$ 84,000	\$ 84,000	\$ -	
10-4220-803	FIRE - MEDICAL SUPPLIES	\$ 60,000			\$ 60,000	\$ 60,000	\$ -	
10-4220-804	FIRE - MEDICAID	\$ 45,000			\$ 45,000	\$ 35,000	\$ 10,000	
10-4220-805	FIRE - BAD DEBT	\$ 125,000			\$ 125,000	\$ 125,000	\$ -	
	TOTAL FIRE - EMS DEPT EXPENSE	\$ 3,116,581	\$ -	\$ -	\$ 3,116,581	\$ 3,054,077	\$ 62,504	2%
					\$ (1,453,388)			

PARK IMPACT BUDGET FY2027

REVENUE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
25-34-10000	PARK IMPACT - INTEREST	\$ 24,000			\$ 24,000	\$ -	\$ 24,000
25-34-12000	PARK IMPACT - IMPACT FEES				\$ -	\$ -	\$ -
25-34-13000	PARK IMPACT - USE OF FUND BALANCE				\$ -	\$ -	\$ -
	PARK IMPACT FEE REVENUE	\$ 24,000	\$ -	\$ -	\$ 24,000	\$ -	\$ 24,000

EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
25-4000-799	PARK IMPACT - CAPITAL IMPROVEMENTS	\$ 24,000			\$ 24,000	\$ -	\$ 24,000
	PARK IMPACT FEE EXPENSES	\$ 24,000	\$ -	\$ -	\$ 24,000	\$ -	\$ 24,000

RECREATION BUDGET FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
22-34-50000	REC - PASSES	\$ 300,000			\$ 300,000	\$ 265,000	\$ 35,000	
22-34-50500	REC - COMBO PASSES	\$ 5,000			\$ 5,000	\$ 22,500	\$ (17,500)	
22-34-51000	REC - BUILDING RENTALS	\$ 40,000			\$ 40,000	\$ 40,000	\$ -	
22-34-51500	REC - CLEANING DEPOSIT	\$ 500			\$ 500	\$ 500	\$ -	
22-34-60000	REC - YOUTH SPORTS	\$ 140,000			\$ 140,000	\$ 135,000	\$ 5,000	
22-34-65000	REC - ADULT SPORTS	\$ 95,000			\$ 95,000	\$ 95,000	\$ -	
22-34-74000	REC - PARK RENTALS	\$ 15,000			\$ 15,000	\$ 15,000	\$ -	
22-34-75050	REC - JR BOBCAT BASKETBALL	\$ 15,000			\$ 15,000	\$ 22,500	\$ (7,500)	
22-34-75600	REC - DANCE	\$ 115,000			\$ 115,000	\$ 105,000	\$ 10,000	
22-34-75650	REC - TUMBLING	\$ 30,000			\$ 30,000	\$ 30,000	\$ -	
22-34-75800	REC - MARTIAL ARTS	\$ 15,000			\$ 15,000	\$ 22,500	\$ (7,500)	
22-34-75810	REC - WRESTLING	\$ 8,000			\$ 8,000	\$ 2,500	\$ 5,500	
22-34-75900	REC - PERSONAL TRAINING	\$ 1,500			\$ 1,500	\$ 3,000	\$ (1,500)	
22-34-75920	REC - PICKLEBALL	\$ 42,500			\$ 42,500	\$ 30,000	\$ 12,500	
22-34-75950	REC - MISC PROGRAMS	\$ 75,000			\$ 75,000	\$ 65,000	\$ 10,000	
22-34-75955	REC - FUN RUNS AND RACES	\$ 20,000			\$ 20,000	\$ 18,000	\$ 2,000	
22-34-78600	REC - SURPLUS SALE	\$ -			\$ -	\$ 1,500	\$ (1,500)	
22-34-78900	REC - RAPZ TAX RECEIVED	\$ -			\$ -	\$ -	\$ -	
	TOTAL RECREATION CENTER REVENUE	\$ 917,500	\$ -	\$ -	\$ 917,500	\$ 873,000	\$ 44,500	5%

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
22-4560-110	REC - WAGES - FULL-TIME	\$ 348,856			\$ 348,856	\$ 324,964	\$ 23,892	
22-4560-120	REC - WAGES - PART-TIME	\$ 146,407			\$ 146,407	\$ 140,776	\$ 5,631	
22-4560-130	REC - BENEFITS	\$ 155,152			\$ 155,152	\$ 150,082	\$ 5,070	
22-4560-210	REC - DUES AND SUBSCRIPTIONS	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
22-4560-230	REC - TRAVEL AND TRAINING	\$ 8,000			\$ 8,000	\$ 8,000	\$ -	
22-4560-235	REC - ADVERTISING	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
22-4560-240	REC - OFFICE SUPPLIES	\$ 9,000			\$ 9,000	\$ 9,000	\$ -	
22-4560-245	REC - BANK CARD FEES	\$ 23,000			\$ 23,000	\$ 18,100	\$ 4,900	
22-4560-250	REC - BUILDING MAINTENANCE	\$ 7,500			\$ 7,500	\$ 7,500	\$ -	
22-4560-251	REC - FUEL	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
22-4560-253	REC - FLEET MAINTENANCE	\$ 2,000			\$ 2,000	\$ 1,500	\$ 500	
22-4560-270	REC - UTILITIES	\$ 8,500			\$ 8,500	\$ 6,500	\$ 2,000	
22-4560-310	REC - PROFESSIONAL SERVICES	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
22-4560-311	REC - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
22-4560-312	REC - AEROBICS INSTRUCTION	\$ 42,500			\$ 42,500	\$ 42,500	\$ -	
22-4560-314	REC - PERSONAL TRAINING	\$ 1,000			\$ 1,000	\$ 2,100	\$ (1,100)	
22-4560-315	REC - MARTIAL ARTS INSTRUCTION	\$ 9,000			\$ 9,000	\$ 13,500	\$ (4,500)	
22-4560-318	REC - PICKLEBALL	\$ 33,000			\$ 33,000	\$ 19,500	\$ 13,500	
22-4560-510	REC - INSURANCE	\$ 30,599			\$ 30,599	\$ 28,171	\$ 2,428	
22-4560-610	REC - SUPPLIES	\$ 14,500			\$ 14,500	\$ 13,500	\$ 1,000	
22-4560-611	REC - SWIM PASSES	\$ 3,000			\$ 3,000	\$ 5,000	\$ (2,000)	
22-4560-619	REC - JR BOBCAT BBALL	\$ 10,500			\$ 10,500	\$ 16,000	\$ (5,500)	
22-4560-620	REC - SUNDRY	\$ -			\$ -	\$ -	\$ -	
22-4560-621	REC - SCHOOL DISTRICT	\$ 127,123			\$ 127,123	\$ 125,467	\$ 1,656	
22-4560-623	REC - TUMBLING INSTRUCTION	\$ 20,000			\$ 20,000	\$ 19,500	\$ 500	
22-4560-624	REC - FUN RUNS AND RACES	\$ 14,000			\$ 14,000	\$ 13,000	\$ 1,000	
22-4560-626	REC - DANCE INSTRUCTION	\$ 78,000			\$ 78,000	\$ 70,000	\$ 8,000	
22-4560-627	REC - MISC PROGRAMS	\$ 50,000			\$ 50,000	\$ 37,500	\$ 12,500	
22-4560-628	REC - YOUTH SPORTS	\$ 30,000			\$ 30,000	\$ 28,500	\$ 1,500	
22-4560-629	REC - YOUTH SERVICES	\$ 37,500			\$ 37,500	\$ 35,000	\$ 2,500	
22-4560-630	REC - ADULT SPORTS	\$ 10,000			\$ 10,000	\$ 8,000	\$ 2,000	
22-4560-631	REC - ADULT SERVICES	\$ 67,500			\$ 67,500	\$ 67,500	\$ -	
22-4560-660	REC - CLEANING REFUNDS	\$ 500			\$ 500	\$ 500	\$ -	
22-4560-731	REC - EQUIPMENT (RAPZ)	\$ -			\$ -	\$ -	\$ -	
22-4560-739	REC - MINOR EQUIPMENT (5K LESS)	\$ 40,000			\$ 40,000	\$ 40,000	\$ -	
22-4560-740	REC - MAJOR EQUIPMENT (5K PLUS)	\$ 40,000			\$ 40,000	\$ 40,000	\$ -	
22-4560-741	REC - IT SUPPORT AND EQUIP	\$ 30,000			\$ 30,000	\$ 30,000	\$ -	
	TOTAL RECREATION CENTER EXPENSE	\$ 1,412,137	\$ -	\$ -	\$ 1,412,137	\$ 1,336,660	\$ 75,477	5%

BIRCH CREEK GOLF COURSE FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
55-34-71100	GOLF - GREEN FEES	\$ 1,012,418			\$ 1,012,418	\$ 1,000,000	\$ 12,418	
55-34-71200	GOLF - CLUBHOUSE RENTAL	\$ 13,000			\$ 13,000	\$ 12,000	\$ 1,000	
55-34-71500	GOLF - DRIVING RANGE FEE	\$ 125,000			\$ 125,000	\$ 100,000	\$ 25,000	
55-34-71600	GOLF - CART RENTALS	\$ 434,560			\$ 434,560	\$ 375,000	\$ 59,560	
55-34-71610	GOLF - PULL CART RENTALS	\$ 9,000			\$ 9,000	\$ 8,000	\$ 1,000	
55-34-71710	GOLF - JR GOLF CLINICS	\$ -			\$ -	\$ -	\$ -	
55-34-88000	GOLF - CAFÉ RENTAL	\$ 3,500			\$ 3,500	\$ 3,500	\$ -	
55-34-89000	GOLF - CELL TOWER LEASE	\$ 17,109			\$ 17,109	\$ 16,127	\$ 982	
55-34-91100	GOLF - SNACK BAR SALES	\$ 19,000			\$ 19,000	\$ 21,000	\$ (2,000)	
55-34-92100	GOLF - PRO SHOP SALES	\$ 475,000			\$ 475,000	\$ 450,000	\$ 25,000	
55-34-92200	GOLF - ADVERTISEMENTS	\$ 14,800			\$ 14,800	\$ 1,200	\$ 13,600	
55-36-50000	GOLF - SALE OF SURPLUS	\$ -			\$ -	\$ -	\$ -	
55-34-40000	GOLF - RAPZ TAX	\$ 200,000			\$ 200,000	\$ -	\$ -	
55-36-90000	GOLF - SUNDRY	\$ -			\$ -	\$ -	\$ -	
	TOTAL GOLF REVENUE	\$ 2,323,387	\$ -	\$ -	\$ 2,323,387	\$ 1,986,827	\$ 136,560	14%

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
55-5500-110	GOLF - WAGES - FULL-TIME	\$ 353,544			\$ 353,544	\$ 352,062	\$ 1,482	
55-5500-120	GOLF - WAGES - SEASONAL	\$ 200,000			\$ 200,000	\$ 185,500	\$ 14,500	
55-5500-123	GOLF - WAGES - PRO SHOP	\$ 190,000			\$ 190,000	\$ 169,600	\$ 20,400	
55-5500-127	GOLF - UNEMPLOYMENT INSURANCE	\$ -			\$ -	\$ -	\$ -	
55-5500-130	GOLF - BENEFITS	\$ 214,167			\$ 214,167	\$ 205,148	\$ 9,019	
55-5500-140	GOLF - UNIFORMS	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
55-5500-210	GOLF - DUES AND SUBSCRIPTIONS	\$ 4,400			\$ 4,400	\$ 4,400	\$ -	
55-5500-230	GOLF - TRAVEL AND TRAINING	\$ 9,000			\$ 9,000	\$ 7,000	\$ 2,000	
55-5500-235	GOLF - ADVERTISING	\$ 6,500			\$ 6,500	\$ 6,500	\$ -	
55-5500-240	GOLF - OFFICE SUPPLIES	\$ 5,500			\$ 5,500	\$ 4,500	\$ 1,000	
55-5500-245	GOLF - CREDIT CARD FEES	\$ 65,000			\$ 65,000	\$ 65,000	\$ -	
55-5500-250	GOLF - BUILDING SUPPLIES/MAINT	\$ 17,000			\$ 17,000	\$ 17,000	\$ -	
55-5500-251	GOLF - FUEL	\$ 45,000			\$ 45,000	\$ 42,000	\$ 3,000	
55-5500-253	GOLF - FLEET MAINTENANCE	\$ 45,000			\$ 45,000	\$ 47,500	\$ (2,500)	
55-5500-254	GOLF - COURSE MAINTENANCE	\$ 106,000			\$ 106,000	\$ 106,000	\$ -	
55-5500-270	GOLF - UTILITIES	\$ 74,000			\$ 74,000	\$ 68,000	\$ 6,000	
55-5500-310	GOLF - PROFESSIONAL SERVICES	\$ -			\$ -	\$ -	\$ -	
55-5500-311	GOLF - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
55-5500-480	GOLF - CLINIC EXPENSE	\$ -			\$ -	\$ -	\$ -	
55-5500-510	GOLF - INSURANCE	\$ 30,599			\$ 30,599	\$ 28,171	\$ 2,428	
55-5500-620	GOLF - SUNDRY	\$ 5,000			\$ 5,000	\$ 4,000	\$ 1,000	
55-5500-736	GOLF - COURSE SUPPLIES	\$ 17,500			\$ 17,500	\$ 20,000	\$ (2,500)	
55-5500-739	GOLF - MINOR EQUIPMENT (5K LESS)	\$ 8,000			\$ 8,000	\$ 8,000	\$ -	
55-5500-740	GOLF - MAJOR EQUIPMENT (5K PLUS)	\$ 107,341			\$ 107,341	\$ 120,837	\$ (13,496)	
55-5500-741	GOLF - IT SUPPORT & EQUIP	\$ 58,560			\$ 58,560	\$ 22,000	\$ 36,560	
55-5500-745	GOLF - CAPITAL IMPROVEMENT PROJECTS	\$ 360,842			\$ 360,842	\$ 92,568	\$ 268,274	
55-5500-747	GOLF - PRO SHOP MERCHANDISE	\$ 375,000			\$ 375,000	\$ 350,000	\$ 25,000	
55-5500-750	GOLF - SOIL SAMPLES	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
55-5500-751	GOLF - SNACK BAR EXPENSE	\$ 14,000			\$ 14,000	\$ 14,000	\$ -	
55-5500-790	GOLF - BUILDING PAYMENT PRINCIPAL	\$ -			\$ -	\$ 34,707	\$ (34,707)	
55-5500-791	GOLF - BUILDING PAYMENT INTEREST	\$ -			\$ -	\$ 838	\$ (838)	
55-5500-798	GOLF - CELL TOWER PROPERTY TAX	\$ 934			\$ 934	\$ 996	\$ (62)	
	TOTAL GOLF FUND EXPENSE	\$ 2,323,387	\$ -	\$ -	\$ 2,323,387	\$ 1,986,827	\$ 336,560	14%

\$ (0)

GENERAL CAPITAL IMPROVEMENT FUND (GCIF) FY2027

REVENUE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
40-36-10000	GCIF - INTEREST	\$ 40,000			\$ 40,000	\$ 40,000	\$ -
40-36-13000	GCIF - TRANSFER IN FROM GF	\$ 216,893			\$ 216,893	\$ 58,009	\$ 158,884
	TOTAL GCIF REVENUE	\$ 256,893	\$ -	\$ -	\$ 256,893	\$ -	\$ -

EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
40-4000-740	GCIF - CAPITAL EQUIPMENT	\$ 220,100			\$ 220,100	\$ 120,025	\$ 100,075
40-4000-741	GCIF - PROJECTS	\$ 19,200			\$ 19,200	\$ 5,336	\$ 13,864
40-4000-927	GCIF - TRANSFER OUT TO GF				\$ -	\$ -	\$ -
40-4000-928	GCIF - LAND				\$ -	\$ -	\$ -
	TOTAL GCIF EXPENSE	\$ 239,300	\$ -	\$ -	\$ 239,300	\$ 125,361	\$ 113,939

SOLID WASTE BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
21-34-43000	SOLID WASTE - MONTHLY UTILITY CHARGE	\$ 1,759,230			\$ 1,759,230	\$ 1,643,276	\$ 115,954	
21-34-21000	SOLID WASTE - INTEREST	\$ -			\$ -	\$ -	\$ -	
21-36-90000	SOLID WASTE - SUNDRY	\$ -			\$ -	\$ -	\$ -	
	TOTAL SOLID WASTE REVENUE	\$ 1,759,230	\$ -	\$ -	\$ 1,759,230	\$ 1,643,276	\$ 115,954	7%

SOLID WASTE EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	
21-5100-110	SOLID WASTE - WAGES - FULL-TIME	\$ 138,368			\$ 138,368	\$ 129,150	\$ 9,218	
21-5100-120	SOLID WASTE - WAGES - PART-TIME	\$ 9,951			\$ 9,951	\$ 10,142	\$ (191)	
21-5100-130	SOLID WASTE - BENEFITS	\$ 76,312			\$ 76,312	\$ 68,313	\$ 7,999	
21-5100-240	SOLID WASTE - OFFICE SUPPLIES	\$ 13,000			\$ 13,000	\$ 13,000	\$ -	
21-5100-253	SOLID WASTE - FLEET MAINTENANCE	\$ 15,000			\$ 15,000	\$ 15,000	\$ -	
21-5100-310	SOLID WASTE - PROFESSIONAL SERVICES	\$ -			\$ -	\$ -	\$ -	
21-5100-311	SOLID WASTE - AUDIT	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
21-5100-315	SOLID WASTE - LANDFILL FEES	\$ 240,000			\$ 240,000	\$ 196,000	\$ 44,000	
21-5100-317	SOLID WASTE - CARRIER CONTRACT	\$ 1,130,000			\$ 1,130,000	\$ 996,000	\$ 134,000	
21-5100-510	SOLID WASTE - INSURANCE	\$ 30,599			\$ 30,599	\$ 28,171	\$ 2,428	
21-5100-620	SOLID WASTE - SUNDRY	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
21-5100-739	SOLID WASTE - CAN PURCHASE	\$ 50,000			\$ 50,000	\$ 75,000	\$ (25,000)	
21-5100-741	SOLID WASTE - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ 12,500	\$ (12,500)	
21-5100-740	SOLID WASTE - MAJOR EQUIPMENT (5K PLUS)	\$ -			\$ -	\$ 64,000	\$ -	
21-5100-746	SOLID WASTE - IT SUPPORT & EQUIP	\$ 28,000			\$ 28,000	\$ 28,000	\$ -	
21-5100-796	SOLID WASTE - RENT	\$ 20,000			\$ 20,000	\$ -	\$ 20,000	
	TOTAL SOLID WASTE EXPENSE	\$ 1,759,230	\$ -	\$ -	\$ 1,759,230	\$ 1,643,276	\$ 179,954	11%

WATER ENTERPRISE BUDGET FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
51-36-19000	WATER - RECONNECT & MISC	\$ 6,000			\$ 6,000	\$ 5,000	\$ 1,000	
51-36-21000	WATER - INTEREST	\$ 50,000			\$ 50,000	\$ 200,000	\$ (150,000)	
51-36-90000	WATER - SUNDRY	\$ -			\$ -	\$ -	\$ -	
51-37-11000	WATER - MONTHLY UTILITY CHARGE	\$ 3,000,000			\$ 3,000,000	\$ 2,700,000	\$ 300,000	
51-37-14000	WATER - IRRIGATION FEE	\$ 21,510			\$ 21,510	\$ 21,702	\$ (192)	
51-37-16000	WATER - TAPPAGES	\$ 40,000			\$ 40,000	\$ 20,000	\$ 20,000	
51-37-18000	WATER - DEDICATION PAYMENTS	\$ -			\$ -	\$ -	\$ -	
51-37-18550	WATER - INTEREST ON POLICE LOAN	\$ -			\$ -	\$ 916	\$ (916)	
51-37-18650	WATER - INTEREST ON GOLF CLUB HOUSE LOAN	\$ -			\$ -	\$ 838	\$ (838)	
51-37-18700	WATER - GRANT - IRRIGATION METERING	\$ -			\$ -	\$ -	\$ -	
TOTAL WATER FUND REVENUE		\$ 3,117,510	\$ -	\$ -	\$ 3,117,510	\$ 2,948,456	\$ 169,054	5%

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
51-5100-110	WATER - WAGES - FULL-TIME	\$ 412,218			\$ 412,218	\$ 395,423	\$ 16,795	
51-5100-115	WATER - WAGES - PART-TIME	\$ 9,951			\$ 9,951	\$ 10,142	\$ (191)	
51-5100-125	WATER - WAGES - STRAIGHT TIME	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
51-5100-127	WATER - UNEMPLOYMENT BENEFITS	\$ -			\$ -	\$ -	\$ -	
51-5100-128	WATER - BANK CARD FEES	\$ 29,000			\$ 29,000	\$ 22,000	\$ 7,000	
51-5100-130	WATER - BENEFITS	\$ 189,825			\$ 189,825	\$ 184,103	\$ 5,722	
51-5100-210	WATER - DUES AND SUBSCRIPTIONS	\$ 4,000			\$ 4,000	\$ 4,000	\$ -	
51-5100-230	WATER - TRAVEL AND TRAINING	\$ 10,500			\$ 10,500	\$ 10,500	\$ -	
51-5100-239	WATER - BLUE STAKES	\$ 1,000			\$ 1,000	\$ 900	\$ 100	
51-5100-240	WATER - OFFICE SUPPLIES	\$ 22,000			\$ 22,000	\$ 22,000	\$ -	
51-5100-242	WATER - ENGINEERING	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
51-5100-243	WATER - PHYSICALS	\$ 450			\$ 450	\$ 450	\$ -	
51-5100-250	WATER - BUILDING MAINTENANCE	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
51-5100-251	WATER - FUEL	\$ 17,000			\$ 17,000	\$ 15,000	\$ 2,000	
51-5100-253	WATER - FLEET MAINTENANCE	\$ 11,000			\$ 11,000	\$ 11,000	\$ -	
51-5100-254	WATER - DISTRIBUTION MAINTENANCE	\$ 260,000			\$ 260,000	\$ 260,000	\$ -	
51-5100-270	WATER - UTILITIES	\$ 145,000			\$ 145,000	\$ 135,000	\$ 10,000	
51-5100-280	WATER - CONTRACTED JANITORIAL SERVICES	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
51-5100-310	WATER - PROFESSIONAL SERVICES	\$ 10,000			\$ 10,000	\$ 300,000	\$ (290,000)	
51-5100-311	WATER - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
51-5100-510	WATER - INSURANCE	\$ 30,599			\$ 30,599	\$ 28,171	\$ 2,428	
51-5100-610	WATER - SUPPLIES	\$ 7,500			\$ 7,500	\$ 7,500	\$ -	
51-5100-611	WATER - CHLORINE	\$ 35,000			\$ 35,000	\$ 35,000	\$ -	
51-5100-612	WATER - STREET REPAIR	\$ 25,000			\$ 25,000	\$ 25,000	\$ -	
51-5100-614	WATER - GRAVEL PRODUCTS	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
51-5100-616	WATER - METERS	\$ 100,000			\$ 100,000	\$ 200,000	\$ (100,000)	
51-5100-620	WATER - SUNDRY	\$ 6,500			\$ 6,500	\$ 6,500	\$ -	
51-5100-731	WATER - TELEMETERING	\$ 40,000			\$ 40,000	\$ 145,000	\$ (105,000)	
51-5100-732	WATER - CAPITAL IMPROVEMENTS	\$ 4,458,730			\$ 4,458,730	\$ 540,000	\$ 3,918,730	
51-5100-733	WATER - DEPRECIATION	\$ 650,000			\$ 650,000	\$ 500,000	\$ 150,000	
51-5100-740	WATER - MAJOR EQUIPMENT (5K PLUS)	\$ 88,000			\$ 88,000	\$ 58,100	\$ 29,900	
51-5100-742	WATER - EQUIPMENT LEASE	\$ -			\$ -	\$ -	\$ -	
51-5100-744	WATER - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ 16,100	\$ (16,100)	
51-5100-746	WATER - IT SUPPORT & EQUIP	\$ 43,000			\$ 43,000	\$ 38,000	\$ 5,000	
51-5100-750	WATER - IRRIGATION DUES	\$ 82,000			\$ 82,000	\$ 77,000	\$ 5,000	
51-5100-789	WATER - IRRIGATION CANAL LOAN	\$ 14,952			\$ 14,952	\$ 14,952	\$ -	
51-5100-796	WATER - RENT	\$ 20,000			\$ 20,000	\$ 30,000	\$ (10,000)	
TOTAL WATER FUND EXPENSE		\$ 6,754,725	\$ -	\$ -	\$ 6,754,725	\$ 3,123,341	\$ 3,631,384	54%

WATER IMPACT FEE BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
50-37-20000	WATER IMPACT - INTEREST	\$ -			\$ -	\$ 90,000	\$ (90,000)
50-37-17000	WATER IMPACT - IMPACT FEES				\$ -	\$ -	\$ -
	WATER IMPACT FEE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ (90,000)

EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
50-5000-732	WATER IMPACT - CAPITAL IMPROVEMENTS	\$ -			\$ -	\$ 90,000	\$ (90,000)
	WATER IMPACT FEE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ (90,000)

SEWER ENTERPRISE BUDGET FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
52-36-10000	SEWER - INTEREST	\$ 24,000			\$ 24,000	\$ 26,000	\$ (2,000)	
52-36-11000	SEWER - INTEREST	\$ 19,000			\$ 19,000	\$ 20,000	\$ (1,000)	
52-37-31000	SEWER - MONTHLY UTILITY CHARGE	\$ 3,698,376			\$ 3,698,376	\$ 3,258,789	\$ 439,587	
52-37-33000	SEWER - HOOKUP FEES	\$ 10,000			\$ 10,000	\$ 5,000	\$ 5,000	
52-37-90000	SEWER - SUNDRY	\$ -			\$ -	\$ -	\$ -	
	TOTAL SEWER FUND REVENUE	\$ 3,751,376	\$ -	\$ -	\$ 3,751,376	\$ 3,309,789	\$ 441,587	12%

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
52-5200-110	SEWER - WAGES - FULL-TIME	\$ 412,905			\$ 412,905	\$ 396,092	\$ 16,813	
52-5200-120	SEWER - WAGES - PART-TIME	\$ 9,951			\$ 9,951	\$ 10,142	\$ (191)	
52-5200-125	SEWER - WAGES - STRAIGHT TIME	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
52-5200-127	SEWER - UNEMPLOYMENT BENEFITS	\$ -			\$ -	\$ -	\$ -	
52-5200-128	SEWER - BANK CARD FEES	\$ 29,000			\$ 29,000	\$ 22,000	\$ 7,000	
52-5200-130	SEWER - BENEFITS	\$ 170,823			\$ 170,823	\$ 163,051	\$ 7,772	
52-5200-210	SEWER - DUES AND SUBSCRIPTIONS	\$ 4,000			\$ 4,000	\$ 4,000	\$ -	
52-5200-230	SEWER - TRAVEL AND TRAINING	\$ 6,500			\$ 6,500	\$ 6,500	\$ -	
52-5200-239	SEWER - BLUE STAKES	\$ 1,000			\$ 1,000	\$ 900	\$ 100	
52-5200-240	SEWER - OFFICE SUPPLIES	\$ 22,000			\$ 22,000	\$ 22,000	\$ -	
52-5200-242	SEWER - ENGINEERING	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
52-5200-243	SEWER - PHYSICALS	\$ 600			\$ 600	\$ 600	\$ -	
52-5200-250	SEWER - BUILDING MAINTENANCE	\$ 4,000			\$ 4,000	\$ 4,000	\$ -	
52-5200-251	SEWER - FUEL	\$ 15,000			\$ 15,000	\$ 13,000	\$ 2,000	
52-5200-253	SEWER - FLEET MAINTENANCE	\$ 9,000			\$ 9,000	\$ 9,000	\$ -	
52-5200-254	SEWER - SYSTEM MAINTENANCE	\$ 20,000			\$ 20,000	\$ 20,000	\$ -	
52-5200-270	SEWER - UTILITIES	\$ 5,000			\$ 5,000	\$ 6,000	\$ (1,000)	
52-5200-280	SEWER - CONTRACTED JANITORIAL SERVICES	\$ 1,500			\$ 1,500	\$ 2,200	\$ (700)	
52-5200-310	SEWER - PROFESSIONAL SERVICES	\$ 5,000			\$ 5,000	\$ -	\$ 5,000	
52-5200-311	SEWER - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
52-5200-510	SEWER - INSURANCE	\$ 30,599			\$ 30,599	\$ 28,171	\$ 2,428	
52-5200-610	SEWER - SUPPLIES	\$ 4,500			\$ 4,500	\$ 4,500	\$ -	
52-5200-612	SEWER - STREET REPAIR	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
52-5200-614	SEWER - GRAVEL PRODUCTS	\$ 4,000			\$ 4,000	\$ 4,000	\$ -	
52-5200-620	SEWER - SUNDRY	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
52-5200-732	SEWER- CAPITAL IMPROVEMENTS	\$ -			\$ -	\$ 40,000	\$ (40,000)	
52-5200-733	SEWER - DEPRECIATION	\$ 660,000			\$ 660,000	\$ 660,000	\$ -	
52-5200-738	SEWER - EQUIPMENT LEASE	\$ -			\$ -	\$ -	\$ -	
52-5200-739	SEWER - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ 6,200	\$ (6,200)	
52-5200-740	SEWER - MAJOR EQUIPMENT (5K PLUS)	\$ 323,000			\$ 323,000	\$ 30,500	\$ 292,500	
52-5200-746	SEWER - IT SUPPORT & EQUIP	\$ 40,000			\$ 40,000	\$ 35,000	\$ 5,000	
52-5200-796	SEWER - RENT	\$ 20,000			\$ 20,000	\$ 30,000	\$ (10,000)	
52-5200-799	SEWER - SYSTEM CLEANING	\$ 80,000			\$ 80,000	\$ 120,000	\$ (40,000)	
52-5200-800	SEWER - LOGAN TREATMENT	\$ 1,100,000			\$ 1,100,000	\$ 1,100,000	\$ -	
	TOTAL SEWER EXPENSE	\$ 3,004,378	\$ -	\$ -	\$ 3,004,378	\$ 2,763,856	\$ 240,522	8%

SEWER IMPACT FEE BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
56-37-20000	SEWER IMPACT - INTEREST				\$ -	\$ -	\$ -
56-37-17000	SEWER IMPACT - CITY IMPACT FEES				\$ -	\$ -	\$ -
56-37-18000	SEWER IMPACT - LOGAN CITY IMPACT FEES				\$ -	\$ -	\$ -
	SEWER IMPACT FEE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
56-5600-732	SEWER IMPACT - CAPITAL IMPROVEMENTS				\$ -	\$ -	\$ -
	SEWER IMPACT - TRANSFER TO FUND BALANCE				\$ -	\$ -	\$ -
56-5600-731	SEWER IMPACT - LOGAN CITY				\$ -	\$ -	\$ -
	SEWER IMPACT FEE EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STORM SEWER ENTERPRISE FUND FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
53-36-10000	STORM SEWER - INTEREST	\$ 9,500			\$ 9,500	\$ 9,000	\$ 500	
53-36-90000	STORM SEWER - SUNDRY	\$ -			\$ -	\$ -	\$ -	
53-37-31000	STORM SEWER - MONTHLY UTILITY CHARGE	\$ 1,209,360			\$ 1,209,360	\$ 1,121,170	\$ 88,190	
53-37-33000	STORM SEWER - PERMIT FEES	\$ -			\$ -	\$ -	\$ -	
	TOTAL STORM SEWER REVENUE	\$ 1,218,860	\$ -	\$ -	\$ 1,218,860	\$ 1,130,170	\$ 88,690	7%

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
53-5300-110	STORM SEWER - WAGES - FULL-TIME	\$ 175,306			\$ 175,306	\$ 160,088	\$ 15,218	
53-5300-120	STORM SEWER - WAGES - PART-TIME	\$ 9,951			\$ 9,951	\$ 10,142	\$ (191)	
53-5300-130	STORM SEWER - BENEFITS	\$ 68,895			\$ 68,895	\$ 67,855	\$ 1,040	
53-5300-210	STORM SEWER - DUES AND SUBSCRIPTIONS	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
53-5300-230	STORM SEWER - TRAVEL AND TRAINING	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
53-5300-239	STORM SEWER - BLUE STAKES	\$ 1,000			\$ 1,000	\$ 500	\$ 500	
53-5300-240	STORM SEWER - OFFICE SUPPLIES	\$ 11,000			\$ 11,000	\$ 1,000	\$ 10,000	
53-5300-242	STORM SEWER - ENGINEERING	\$ -			\$ -	\$ -	\$ -	
53-5300-250	STORM SEWER - BUILDING MAINTENANCE	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
53-5300-251	STORM SEWER - FUEL	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
53-5300-253	STORM SEWER - FLEET MAINTENANCE	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
53-5300-254	STORM SEWER - SYSTEM MAINTENANCE	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
53-5300-270	STORM SEWER - UTILITIES	\$ 10,000			\$ 10,000	\$ 11,000	\$ (1,000)	
53-5300-310	STORM SEWER - PROFESSIONAL SERVICES	\$ 8,000			\$ 8,000	\$ 8,000	\$ -	
53-5300-311	STORM SEWER - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
53-5300-510	STORM SEWER - INSURANCE	\$ 30,599			\$ 30,599	\$ 28,171	\$ 2,428	
53-5300-610	STORM SEWER - SUPPLIES	\$ -			\$ -	\$ -	\$ -	
53-5300-612	STORM SEWER - STREET REPAIR	\$ -			\$ -	\$ -	\$ -	
53-5300-620	STORM SEWER - SUNDRY	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
53-5300-698	STORM SEWER - PERMITS	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
53-5300-699	STORM SEWER - FAIR	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
53-5300-732	STORM SEWER - CAPITAL IMPROVEMENTS	\$ 2,247,936			\$ 2,247,936	\$ 3,905,000	\$ (1,657,064)	
53-5300-733	STORM SEWER - DEPRECIATION	\$ 183,000			\$ 183,000	\$ 163,000	\$ 20,000	
53-5300-739	STORM SEWER - MINOR EQUIPMENT (5K LESS)	\$ -			\$ -	\$ -	\$ -	
53-5300-740	STORM SEWER - MAJOR EQUIPMENT (5K PLUS)	\$ 409,000			\$ 409,000	\$ 37,000	\$ 372,000	
53-5300-746	STORM SEWER - IT SUPPORT & EQUIP	\$ 36,000			\$ 36,000	\$ 32,000	\$ 4,000	
53-5300-796	STORM SEWER - RENT	\$ 20,000			\$ 20,000	\$ -	\$ 20,000	
	TOTAL STORM SEWER EXPENSE	\$ 3,253,187	\$ -	\$ -	\$ 3,253,187	\$ 4,466,256	\$ (1,233,069)	-37%

STORM SEWER IMPACT FEE BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
54-37-39000	STORM SEWER IMPACT - INTEREST	\$ 20,000			\$ 20,000	\$ 26,000	\$ (6,000)
54-37-35000	STORM SEWER IMPACT - IMPACT FEES				\$ -	\$ -	\$ -
	STORM SEWER IMPACT FEE REVENUE	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 26,000	\$ (6,000)

EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
54-5400-732	STORM SEWER IMPACT - CAPITAL IMPROVEMENTS	\$ 20,000			\$ 20,000	\$ 26,000	\$ (6,000)
	STORM SEWER IMPACT - FUND BALANCE				\$ -	\$ -	\$ -
	STORM SEWER IMPACT FEE EXPENSES	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 26,000	\$ (6,000)

FUND SUMMARY

GENERAL FUND - REVENUE	\$ 14,272,782
GENERAL FUND - EXPENSE	\$ 14,272,782
DIFFERENCE	\$ 0
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GENERAL CAPITAL IMPROVEMENT FUND (GCIF) - REVENUE	\$ 256,893
GENERAL CAPITAL IMPROVEMENT FUND (GCIF) - EXPENSE	\$ 239,300
DIFFERENCE	\$ 17,593
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WATER ENTERPRISE FUND - REVENUE	\$ 3,117,510
WATER IMPACT FEE - REVENUE	\$ -
TOTAL REVENUE	\$ 3,117,510
WATER ENTERPRISE FUND - EXPENSE	\$ 6,754,725
WATER IMPACT FEE - EXPENSE	\$ -
TOTAL EXPENSE	\$ 6,754,725
DIFFERENCE	\$ (3,637,215)
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SEWER ENTERPRISE FUND - REVENUE	\$ 3,751,376
SEWER IMPACT FEE - REVENUE	\$ -
TOTAL REVENUE	\$ 3,751,376
SEWER ENTERPRISE FUND - EXPENSE	\$ 3,004,378
SEWER IMPACT FEE - EXPENSE	\$ -
TOTAL EXPENSE	\$ 3,004,378
DIFFERENCE	\$ 746,998
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STORM SEWER ENTERPRISE FUND - REVENUE	\$ 1,218,860
STORM SEWER IMPACT FEE - REVENUE	\$ 20,000
TOTAL REVENUE	\$ 1,238,860
STORM SEWER ENTERPRISE FUND - EXPENSE	\$ 3,253,187
STORM SEWER IMPACT FEE - EXPENSE	\$ 20,000
TOTAL EXPENSE	\$ 3,273,187
DIFFERENCE	\$ (2,034,327)
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SOLID WASTE ENTERPRISE FUND - REVENUE	\$ 1,759,230
SOLID WASTE ENTERPRISE FUND - EXPENSE	\$ 1,759,230
DIFFERENCE	\$ -
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GRAND TOTAL REVENUE	\$ 24,396,651
GRAND TOTAL EXPENSE	\$ 29,303,602