



**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, March 25, 2026**. The meeting will begin at 6:00 PM.

Welcome/pledge of allegiance and thought/prayer by Chris Olsen

1. Approval of the city council meeting minutes from March 11, 2026.
2. Initial discussion and presentation of the Fiscal Year 2027 Budget which is the period of July 1, 2026, through June 30, 2027.
3. Discussion and possible vote on Resolution 2026-04, a Resolution amending the Prevailing Fee Schedule of the City.

Adjournment

This is a public meeting; however, public comments will not be accepted.

*****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.



SMITHFIELD CITY COUNCIL MINUTES March 11, 2026

The Smithfield City Council met in a regularly scheduled meeting at 96 South Main Street, Smithfield, Utah on Wednesday, March 11, 2026 at 6:00 p.m. Mayor Rudie was in the chair.

Opening remarks by John Engler

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

City Staff: Justin Lewis (City Manager), Dana Lazcanotegui (City Recorder), Brian Boudrero (Planning Manager), Travis Allen (Police Chief), Jeremy Hunt (Fire Chief), Clay Bodily (Public Works Director)

Visitors: James Marshall, Lucy Harris, Michael Nicholls, Dave Forrester, Quinn Dance (J-U-B Engineers), Wade Lindley, Jeff Barnes, Mickell Hecker, Dixee Neugebauer, Courtney Smith, Carson Lake, Caralee Stokes

Approval of the City Council meeting minutes from February 11 & 25, 2026

*****Motion made by Councilmember Orme to approve the meeting minutes from the February 11th and February 25th, 2026 city council meetings. Councilmember Engler seconded the motion. The motion was approved 5-0.*****

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

No Vote: None

Mayor Rudie addressed the resident's sidewalk concerns around Sunrise Elementary, especially with the recently announced school boundary changes and lack of bus service from behind Lee's Marketplace to the school. Sidewalks are something the City Council will be reviewing during the upcoming budget process; however, it is important for the public to understand that installing a sidewalk is not always as easy as pouring concrete. In many areas the City does not own the current right-of-way which may require land acquisition. Projects may also have to involve tree removal, impacts to existing landscaping and properties, and possibly utility relocation. The City hears the concerns and understands why this issue matters. This issue will be reviewed as part of the budgeting process and the council will evaluate what options are feasible moving forward.

Youth Council Report

Brook Evans and Mady Smith, representing the Youth Council, reported that March 6th was their last board meeting for the year. They have finished filling thousands of Easter eggs for the event that will be on Saturday, April 4, 2026 on the east side of Sky View High School. They are recruiting for next year's board. Recently they took a trip to Salt Lake City to tour the Utah Capitol to see how the legislative process works; it was a great experience. March 13th – 15th they will attend a leadership conference at Utah State University and will also help with the Easter Egg Hunt the morning of Saturday, April 4th. There will be no meetings or events held over spring break and the closing social will be held on Tuesday, May 5th.

Public Comment on items not on the agenda

Michael Nicholls lives on Smithfield Canyon Road and reported that last Tuesday, March 3rd, he observed a flame in the sky and, after using binoculars, he realized it was a flaming lantern balloon. The following day he found five lantern balloons that had landed in different areas and brought one as an example to show the City Council. Mr. Nicholls expressed concern about the potential fire hazard, particularly living on the hillside where vegetation is very dry this year. He asked the City Council to consider adopting rules to address this type of situation in order to help prevent a possible forest fire.

Mickell Hecker, who lives in the Stone Haven Townhomes, said she attended a previous meeting to discuss sidewalk concerns and wanted to provide an update. She explained that the previous evening several neighbors met with the bus manager, Sunrise Elementary school principal, an administrator, and the school resource officer to discuss bussing for Sunrise Elementary School. She stated that it appears unlikely that a bus will be provided. She added that there is currently no safe walking route for children traveling from the 600 South area to Sunrise Elementary and asked the Council for assistance in obtaining either a bus or a safe walking route for the children.

Discussion and possible vote on the request by Rigo Chaparro for approval of the Final Plat for the Birch Creek Business Park, Phase 2, a (2) lot/unit subdivision located at 475 West 600 South. Zoned GC (General Commercial).

Mr. Boudrero, representing the applicants, explained that Jesse Vega and Rigo Chaparro are requesting approval of a final plat for the second phase of a commercial

subdivision on the property located at 475 West 600 South. The first phase final plat was approved by the City Council in December 2024 and recorded in August 2025. They have submitted a final plat and final plat application for Phase 2. All the necessary requirements, as per the Smithfield City municipal code, have been met. Additional documents related to this request were sent to members for their review in their council packets prior to the meeting. They would like to begin construction at the end of April/first part of May, if approved. The Planning Commission reviewed the project and recommended approval.

Councilmember Orme asked whether concerns about water pressure had been addressed. Mr. Boudrero responded that the issue had been resolved prior to the project beginning by completing the rezoning process and installing approximately a half-mile waterline pipe extension. He noted that the extension will also benefit four to five additional lots, and that there are no water issues related to the project.

Councilmember Olsen added that he was serving on the Planning Commission when the matter was previously discussed and that he does not have any questions or concerns.

Councilmember Engler stated that residents on the west side of town are interested in preserving as much agricultural land as possible, but they recognize that the area in question was likely to develop commercially. In representing their perspective, he said they would be supportive of the proposal.

*****Motion made by Councilmember Staker to approve the request by Rigo Chaparro for approval of the Final Plat for the Birch Creek Business Park, Phase 2, a (2) lot/unit subdivision located at 475 West 600 South. Zoned GC (General Commercial). 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 2026-02, a Resolution appointing Jay Downs as the Smithfield City Trustee on the Cache Mosquito Abatement Board of Trustees.

The City Council reviewed Resolution 2026-02 appointing Jay D. Downs to serve as a Trustee of the Cache Mosquito Abatement District (CMAD) for a four (4) year term beginning March 11, 2026.

*****Motion made by Councilmember Engler to adopt Resolution 2026-02, a Resolution appointing Jay Downs as the Smithfield City Trustee on the Cache Mosquito Abatement Board of Trustees. Councilmember Orme 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 2026-03, a Resolution to inform the State of Utah Water Quality Board of actions taken concerning the Municipal Wastewater Planning Program (MWPP) Report for 2026.

The MWPP (Municipal Wastewater Planning Program) report was sent out in the city council packets for review prior to the meeting.

The City Council acknowledges to the State of Utah Water Quality Board that they have received and reviewed the included Municipal Wastewater Planning Program report for 2026 and have implemented all appropriate actions necessary to maintain the collection system requirements contained in the Utah Pollution Discharge Elimination System (UPDES) Permit. Mr. Bodily explained that the report is submitted each year and requires City Council approval. He noted that the City has an emergency plan in place and has met all applicable requirements. Maintenance expenses are covered through utility bill payments, while impact fees are used to fund future expansion.

Councilmember Staker asked what a sinking fund is. Mr. Bodily explained that it is a dedicated financial reserve and can be applied toward improvements, upsizing infrastructure, or other large-scale expenses.

Councilmember Olsen asked whether there are any rules or regulations for areas within the City that are not tied into the City's sewer system, such as locations with lift stations. Mr. Bodily responded that all lift stations are required to meet state regulations.

Councilmember Engler commented that it appears the City is doing well. Mr. Bodily expressed appreciation for the City Council's support in ensuring there is adequate capital and equipment, so operations continue to run smoothly.

*****Motion made by Councilmember Orme to adopt Resolution 2026-03, a Resolution to inform the State of Utah Water Quality Board of actions taken concerning the Municipal Wastewater Planning Program (MWPP) Report for**

2026. Councilmember Staker seconded the motion. The motion was approved 5-0.***

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

No Vote: None

Public Hearing for the purpose of discussing the 2025 General Plan Update

6:27 p.m. Public Hearing Opened

There were not any comments or questions.

6:28 p.m. Public Hearing Closed

Discussion on cemetery plot availability

Mr. Lewis reported that the City cemetery currently has fewer than 140 plots available for purchase, most of which are single plots. He reviewed previous discussions about expanding the cemetery to the east, which would add approximately 3,048 regular burial plots and 1,350 cremation plots. The estimated cost for this expansion is approximately \$1,068,082 with a projected return on investment of about a century. Another option discussed was developing an undeveloped middle section near the tree line, which could provide approximately 602 additional plots. Mr. Lewis noted that with an average of two burials per week, this section could sell out quickly without any restrictions being put in place. He added that burials are expected to increase as the population grows.

Mr. Lewis asked the Council for guidance and presented a few options, including limiting plot purchases until the time of death with two plots allowed for married couples, restricting plot sales to residents only, and/or increasing non-resident fees. Currently, non-residents pay higher burial fees, but the difference does not appear to deter purchases. He noted that the cemetery does not generate a profit and requires significant resources from the General Fund to maintain.

Councilmember Orme asked about the history of cemetery fees and whether comparisons had been made with other cemeteries. Mr. Lewis said non-resident fees were updated within the past few years and that Smithfield's fees are generally in the middle range compared to other cities. He added that non-resident fees could likely be increased.

Councilmember Engler asked about regional best practices. Mr. Lewis explained that practices vary widely depending on available land. For example, other nearby communities have significantly more land available for expansion, while Smithfield has limited space.

Councilmember Engler asked how long the cemetery would last if the middle section were opened. Mr. Lewis said that if plot purchases were limited until the time of death, the section could potentially last a couple of decades; otherwise, it could sell out within a couple of years.

Councilmember Olsen asked whether there are restrictions on how much the City could charge non-residents. Mr. Lewis responded that the Council has the authority to approve the cemetery fee schedule.

Councilmembers discussed potential options such as plot stacking, creating dedicated cremation areas, and increasing fees to help cover maintenance costs. Mr. Lewis noted that cremations have increased in recent years due to lower costs.

Council discussion generally supported opening the undeveloped middle section of the cemetery while also reviewing fee structures and policies regarding resident and non-resident purchases. The Council expressed interest in establishing a cremation-only section, potentially creating tiered fee rates and consideration for stacking ability.

Mr. Lewis suggested opening smaller portions of the middle section initially, such as opening Section D1 for burials and Section D2 for cremations, and evaluating how the policies work before opening additional areas.

Mayor Rudie asked whether existing available plots would follow the same rules as newly opened sections. Council discussion indicated that all available plots should likely fall under the same guidelines.

Councilmembers discussed possible fee adjustments, including a modest increase to resident plot fees and a larger increase for non-resident fees. Councilmember Orme suggested \$700, currently \$650, for residents and \$2,000, currently \$1,600, for non-residents. Staff was asked to compare Smithfield's rates with other cemeteries in the valley before finalizing any changes and gather more information about stacking.

Mr. Lewis stated that fee adjustments do not require a public hearing; however, Councilmember Olsen expressed interest in receiving public input before making a final decision.

Mr. Lewis will return next month with proposed policy and fee changes for Council review. He knows this is an emotional issue and is one the City does not take lightly. He thanked the Council for their input. The staff will gather information for continued discussion at the next city council meeting.

City Manager Report

Mr. Lewis reported:

- ✓ 3-million-gallon water tank project is underway with an anticipated substantial completion date of November 2026.
- ✓ 1000 South storm water project Phase 1, from approximately the highway to railroad tracks, is out to bid and should be done before the end of the fiscal year.
- ✓ The spring waterline project will be out to bid soon, most likely in April.
- ✓ First budget meeting will be on Wednesday, March 25th with department heads in attendance to review and discuss their department.
- ✓ Planning Commission meeting will be held on Wednesday, March 18th.
- ✓ Birch Creek Golf Course opened on Friday, February 27th, which is the earliest opening ever. The previous earliest opening was March 16th.

Council Member & Mayor Reports

Todd Orme

- ✓ Tree Committee is preparing for the annual Arbor Day poster contest.
- ✓ Historic Society – the painting has been finished in grand room at Douglass Mercantile Building. The floors are now being done now. An application for RAPZ Tax funding has been submitted.

Jenn Staker

- ✓ Arts Council is getting ready for the upcoming chalk art festival which will be held during Health Days. Sign-ups will begin in a couple of weeks. There will be different age levels/categories. They are encouraging a patriotic theme this year. It has grown so much in the last couple of years.
- ✓ Summer Concerts will be held June 19th and June 27th this year.
- ✓ Storybook Festival is being planned for December.
- ✓ Health Days Pageant was a huge success with 17 girls being involved. It was a wonderful evening. The Royalty will be introduced to the City Council next month. She thanked everyone on the committee for their time and effort.

Chris Olsen

- ✓ Helped Youth Council fill Easter eggs and had the opportunity to go to the state capital tour with them.
- ✓ The Senior Citizens needs a new clock; Mr. Lewis will take care of that. The Food Pantry does a great job and everyone is appreciative of their efforts and the new freezer. They also would like to see the carpet replaced with tile if possible

John Engler

- ✓ Smithfield Chamber of Commerce is getting ready for the Easter Egg Hunt which will be held on Saturday, April 4th at 9:00 a.m. at the Sky View High School east field. He thanked the Youth Council for helping prepare all the eggs for the event.
- ✓ Trails Committee plans for the extension of the Bonneville Shoreline Trail moving north are moving ahead. The North Logan/Hyde Park section should be completed this summer, with the Smithfield section anticipated completion next summer.

Jay Downs

- ✓ Cache Mosquito Abatement team is teaming with USU regarding the use of drones. Now is the time to vaccinate horses.
- ✓ No Cache County Fire meetings recently, the next meeting is on Thursday, March 26th.

Mayor Rudie

- ✓ Highlighted of the America250 Art Show. The event was well-received with strong community participation.
- ✓ Have received concerns about the signal light at 600 South Main, particularly about how the east-west turn light cycles. This is owned and operated by UDOT (Utah Department of Transportation), and the City has reached out to them regarding their concerns.
- ✓ A left turn signal light has been installed on 100 North and will be operational in about two weeks. It has been designed to meter traffic flow.
- ✓ Three RAPZ Tax funding applications have been submitted which include safety netting for the Birch Creek Golf Course, Youth Theater presentation 2027, and continued renovation of the Douglass Mercantile building.
- ✓ Park restrooms will remain closed until there is consistently warm temperature with no freezing.
- ✓ New businesses coming include Jiffy Lube at 1100 South Main and a Taco Bell in the same area.

- ✓ Staff/volunteers preparing for Health Day activities.
- ✓ America250 is planning activities for Cinco de Mayo, which is Tuesday, May 5th during Health Days week.

*** The meeting adjourned at 7:29 p.m. ***

SMITHFIELD CITY CORPORATION

Aaron Rudie, Mayor

ATTEST:

Dana Lazcanotegui, City Recorder



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2. Public comment on items not on the agenda.
3. Discussion and possible vote on the request by Rigo Chaparro for approval of the Final Plat for the Birch Creek Business Park, Phase 2, a (2) lot/unit subdivision located at 475 West 600 South. Zoned GC (General Commercial).
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5. Discussion and possible vote on Resolution 2026-03, a Resolution to inform the State of Utah Water Quality Board of actions taken concerning the Municipal Wastewater Planning Program (MWPP) Report for 2026.
6. Public Hearing for the purpose of discussing the 2025 General Plan Update
7. Discussion on cemetery plot availability.
8. City Manager Report
9. Council Member and Mayor Reports

Adjournment

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

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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*****



FISCAL YEAR 2027

PROPOSED BUDGET

JULY 1, 2026 – JUNE 30, 2027

Fiscal Year 2027 Budget Highlights and Summary

PERSONNEL

The overall proposed budget includes a 5.50% wage increase which would be allocated as follows. Three and a half percent (3.50%) would be provided to each employee as a cost-of-living wage adjustment (COLA). The remaining two percent (2.00%) would be allocated by each department head as a merit increase where applicable.

The proposed budget does not include any changes to the employee health insurance coverage. The premium for the new fiscal year is being reviewed with the broker and will be finalized before the new budget is adopted. The city health insurance plan is from July 1st through June 30th. The Benefit Expense line item in each fund will need to be adjusted before the budget is finalized to account for any change in health insurance premium cost.

No new full-time employee positions, in addition to the current number in each department, are being requested in the new budget. There are some positions which are currently unfilled in different departments.

PROJECTS

Water Fund:

Waterline upsized from 1 ½-inch to 8-inch on 400 West from 40 North to 100 South - \$175,000

Waterline upsized from 5-inch to 8-inch on 200 West from 100 North to Center Street - \$175,000

Asphalt driveway at new booster station on 400 North - \$16,000

The new 3-million-gallon tank project is underway with anticipated completion in November 2026. The construction portion of the project started in March. This budgetary line item will be adjusted as the project progresses through the current fiscal year and into the new fiscal year.

Phase 1 of the waterline replacement project in Smithfield Canyon is expected to go out to bid in March. Phase 1 consists of the lower half of the project. Phase 2 is projected for Fiscal Year 2028 and will be the upper half of the project. The project will be in the installation of approximately 4.7 miles of 12-inch waterline. Once bid numbers are received they will be incorporated into the budget.

Parks Department:

Replacement of the asphalt trail on 400 West to the softball fields tower at Forrester Acres - \$11,500

Library:

Phase 3 of the replacement of the carpet - \$12,750

Birch Creek Golf Course:

A RAPZ Tax application was submitted for a new safety netting project which will separate the north side of the driving range and the south side of Hole 1. If approved, this area will be the focus for the fiscal year. If not approved, additional work will be completed to the cart paths. Estimated Cost: \$302,620

Storm Water Fund:

It is anticipated that Phase 1 of the 1000 South piping project will go out to bid in March. Phase 1 will be from just west of the highway to the railroad tracks. Phase 2 is planned for Fiscal Year 2028 and will go from the railroad tracks to 1200 West, and a retention pond will also be created in that area at that time. Once bid numbers are received they will be incorporated into the budget.

EQUIPMENT

General Capital Improvement Equipment:

Cemetery:

Grasshopper lawnmower - \$22,000

Police Department:

SUV (Sport Utility Vehicle) with lighting package - \$56,000. This would replace the existing investigator SUV which is 2019 Dodge Durango.

Streets Department

Mini-X - \$51,600. This excavator would replace a 2016 mini-x with 1,350 hours. The price includes a trade-in credit of \$38,000.

John Deere Backhoe - \$75,500. This backhoe would replace a 2021 John Deere backhoe. The price includes a trade-in credit of \$65,000.

Fire Department

No major equipment purchases are included in the new fiscal year at this time.

Parks

Top Dresser Widespin 1550 - \$25,000. The public works department currently does not own this type of equipment.

Pull behind aerator - \$20,500. Goes hand in hand with the top dresser to help level the soil and rebuild soil condition.

Class "C" Road Funds

Tow behind blower - \$12,000. Currently, backpack blowers are being utilized. This is not efficient and does not accomplish the job which is needed in several departments.

Grader blade for Bobcat skid steer - \$11,000.

Storm Water:

Street sweeper - \$409,000. This would be in addition to the current sweeper in the fleet. The current sweeper is having significant mechanical issues but would be kept as a backup as there is little to no trade-in value.

Solid Waste:

No major equipment purchases are included for the new fiscal year at this time.

Sewer:

John Deere Tractor - \$28,000. The current tractor is a 1995 with 4,263 hours. Significant recent repairs include the hydraulic pump and clutch. Hydraulic hoses have been replaced and the rams rebuilt. The park brake does not work, the detachable loader has problems and the bucket needs repair. Trade-in value is estimated at \$5,000 - \$6,500.

Half-ton pickup truck - \$30,000. The new truck would replace a 2016 Chevy 2500 with 84,000 miles. The price includes a trade-in credit of \$25,000.

Video camera truck - \$265,000. The public works department does not have a camera truck and currently subcontracts out this service which includes approximately 1/5 of the city being videoed on a yearly basis. The city would no longer have to contract for this service.

Water Fund:

Toro Workman - \$42,000. The current machine is a 1998 with 2,541 hours. The machine has gear selector and transmission problems, and the engine randomly backfires. There is also a delay when turning off the machine from when the key is turned until the vehicle actually turns off.

Half-ton pickup truck - \$46,000. The new truck would replace a 2016 Dodge 1500 with 101,000 miles. The price includes a trade-in credit of \$9,000.

Birch Creek Golf Course

New golf carts (9) - \$62,163

Bed Knife Grinder - \$33,918

Harper Hawk self-contained sweeper - \$73,423

MISCELLANEOUS ITEMS

No utility rate increases are included/proposed for water, sewer, storm water, and solid waste/garbage for the new fiscal year.

Three RAPZ tax applications were submitted. Typically, the applications are approved or denied by the end of May. The following projects were included: youth theatre performance for 2027, continued improvements/renovation to the Douglass Mercantile building located at 102 South Main and a safety netting project at the Birch Creek Golf Course.

LONG-TERM PLANNING

Long-term plans need to be made for the upkeep, maintenance and improvement of the Senior Center, Youth Center, Civic Center, Douglass Mercantile Building, historic cabin and other city buildings. The interior of the Senior Center was improved in the current fiscal year, but the exterior and roof have significant problems. No significant improvements were made to the other buildings.

Long-term planning is needed, as well as funding, for the construction of a new park on Crow Mountain Road. Currently, there is no funding available. The project will be a multi-million-dollar project.

There are seven pickup trucks currently under lease at the Police Department. Six of the leases expire on September 1, 2027 and the seventh expires on January 1, 2028. Planning needs to be made to pay off these leases and keep the trucks or the purchase of new trucks at that time.

Engineering is being worked on for a sewer line replacement project on 200 North from 200 West to 400 West. In 2024, a replacement of the sewer line on 200 North from Main Street to 200 West was completed. This would be the next phase in the project.

UNFUNDED EQUIPMENT PURCHASES

Fire Department - In Fiscal Year 2026, \$33,000 was allocated for the purchase of personal protective equipment (PPE) turnouts. These funds covered nine (9) new sets of turnouts, along with gloves, boots, and hoods. The remaining turnouts still need to be replaced, over the next several years, with an estimated total cost of \$132,184.

The ladder truck is a 2001 Pierce Quantum 105-foot aerial that is due for replacement. The estimated cost to purchase a new replacement unit is \$2,200,000 and delivery time is three years. As an alternative option, we have identified the possibility of refurbishing the existing apparatus. A company based in Las Vegas, Nevada can complete a full refurbishment at an estimated cost of \$880,000. The refurbishment process would include a complete teardown to the frame, rebuilding and replacing components as needed, new paint, and updated lighting throughout. The refurbishment would bring the truck back into compliance with NFPA (National Fire Protection Association) standards. Estimated delivery is twelve months. Another option is to purchase a used ladder truck; price range for a NFPA compliant ladder truck is estimated at 1,000,000 - 2,000,000. According to NFPA standards, now consolidated under NFPA 1900, front-line ladder trucks should

be replaced after 15 years, with a move to reserve status until they reach 25 years, at which point they should be retired.

Engine 41 is a 2001 Pierce commercial chassis engine. Commercial chassis engines are typically not refurbished. The estimated replacement cost is \$1,134,000. Delivery time is estimated at three (3) years. According to NFPA 1901 and 1900 standards, frontline fire engines should be removed from first-line service after 15 years and completely retired or moved to reserve status after 25 years. While not strictly mandatory, these guidelines are considered industry best practices for safety and maintenance, often prompting refurbishment evaluations around the 15-year mark.

Brush Truck Replacement - Historically, brush trucks have been replaced after two years of use; however, this practice was discontinued under a previous administration. Currently, we are working to return to a similar replacement cycle. As a result, we need to begin replacing our brush trucks at an estimated cost of \$72,000 per unit, minus trade-in value.

Command Vehicle - We have a 2011 command vehicle that is due for replacement. The estimated cost for a new vehicle is \$53,495; however, the final purchase price would be reduced by applicable state incentives. The current vehicle has minimal trade-in value.

Capital Improvement Project Not Funded:

Fire Station - With continued population growth, expansion of our response area, and increasing call volume, we need to evaluate the need for an additional fire station to maintain effective service levels and response times. A rough cost estimate for building a new two-bay fire station designed for a 5-person crew in Utah based on recent project data and typical construction metrics: Typical per-square-foot cost (commercial/public safety building) in Utah is around \$265 –\$313 per square foot, including design and contingencies. A modest two-bay station with living quarters, day room, gear storage, offices, and support spaces is commonly 8,000 to 12,000 square feet depending on the layout.

Using these ranges:

8,000 square foot building: \$2,100,000 – \$2,500,000

12,000 square foot building: \$3,200,000 – \$3,800,000

Cemetery – Stand-on fertilizer spreader. The current machine is over ten years old and is having engine issues. Estimated cost: \$24,000.

Cemetery - Pull behind blower. The current machine is over ten years old and has mechanical issues. Estimated cost: \$12,000

Parks – John Deere sprayer. The current equipment is a 1992 and has 1,612 hours on it. The current equipment takes two employees to operate. The foamer is starting to fail. The pump is failing; therefore, making the amount of chemical used inconsistent. Estimated cost: \$62,000.

Birch Creek Golf Course:

Rough mower - \$118,215

Dump Trailer - \$8,000 - \$13,000

Fairway mower - \$94,000

Rough mower 3500 - \$50,000

Capital Improvement projects not funded:

Irrigation system replacement for entire golf course: \$5,000,000

New/additional maintenance shop: \$400,000

Sand pit roof cover: \$30,000 - \$35,000

Cart path improvements and bunker reconstruction throughout the course.

Public Works – Construction of a nine-bay storage facility at public works facility. Currently, major equipment is sitting outside because there is not enough building space and storage to store inside. Estimated cost: \$400,000

****Note: This document is an initial budget presentation only. All line items in the budget are subject to change until the final budget is adopted in June.****

GENERAL FUND REVENUE FISCAL YEAR 2027

TAXES								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-31-10000	PROPERTY TAX	\$ 2,000,059			\$ 2,000,059	\$ 1,954,200	\$ 45,859	
10-31-30000	SALES TAX	\$ 2,800,000			\$ 2,800,000	\$ 2,700,000	\$ 100,000	
10-31-31000	TELECOM FEE	\$ 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	\$ -			\$ -	\$ 258,500	\$ (258,500)	
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		\$ 6,382,059	\$ -	\$ -	\$ 6,382,059	\$ 6,479,700	\$ (97,641)	-2%

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 INFRA FUND	\$ 280,000			\$ 280,000	\$ 280,000	\$ -	
10-33-58000	STATE LIQUOR ALLOCATION	\$ -			\$ -	\$ -	\$ -	
TOTAL INTERGOVERNMENTAL REVENUE		\$ 1,030,000	\$ -	\$ -	\$ 1,030,000	\$ 980,000	\$ 50,000	5%

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	\$ 203,000			\$ 203,000	\$ 190,300	\$ 12,700	
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		\$ 458,200	\$ -	\$ -	\$ 458,200	\$ 410,300	\$ 47,900	10%

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	
TOTAL 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 ITEMS	\$ -			\$ -	\$ -	\$ -	
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)
	SOLID WASTE RENT	\$ 20,000		\$ 20,000	\$ 20,000	\$ -	\$ 20,000
	STORM SEWER RENT	\$ 20,000		\$ 20,000	\$ 20,000	\$ -	\$ 20,000
10-39-89000	WATER RENT	\$ 20,000		\$ 20,000	\$ 20,000	\$ 30,000	\$ (10,000)
10-39-90000	SEWER RENT	\$ 20,000		\$ 20,000	\$ 20,000	\$ 30,000	\$ (10,000)
	TOTAL TRANSFERS	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 405,000	\$ (325,000)

-406%

TAXES	\$ 6,382,059	\$ -	\$ -	\$ 6,382,059	\$ 6,479,700	\$ (97,641)
LICENSES & PERMITS	\$ 28,200	\$ -	\$ -	\$ 28,200	\$ 24,000	\$ 4,200
INTERGOVERNMENTAL	\$ 1,030,000	\$ -	\$ -	\$ 1,030,000	\$ 980,000	\$ 50,000
CHARGES FOR SERVICES	\$ 458,200	\$ -	\$ -	\$ 458,200	\$ 410,300	\$ 47,900
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	\$ 2,088,827	\$ -	\$ -	\$ 2,088,827	\$ 1,986,827	\$ 102,000
PARK IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE/EMS	\$ 1,663,193	\$ -	\$ -	\$ 1,663,193	\$ 1,653,460	\$ 9,733
GENERAL FUND REVENUE GRAND TOTAL	\$ 13,845,479	\$ -	\$ -	\$ 13,845,479	\$ 13,809,787	\$ 35,692

0%

GENERAL FUND EXPENSE FISCAL YEAR 2027

YOUTH COUNCIL EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4112-612	YOUTH COUNCIL - ACTIVITIES	\$ 6,200			\$ 6,200	\$ 5,975	\$ 225
10-4112-613	YOUTH COUNCIL - GRATUITY	\$ 750			\$ 750	\$ 750	\$ -
	TOTAL YOUTH COUNCIL EXPENSE	\$ 6,950	\$ -	\$ -	\$ 6,950	\$ 6,725	\$ 225

3%

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

16%

ADMINISTRATION EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4143-110	ADMIN - WAGES - FULL-TIME	\$ 77,703			\$ 77,703	\$ 69,152	\$ 8,551	
10-4143-120	ADMIN - WAGES - PART-TIME	\$ 10,094			\$ 10,094	\$ 10,142	\$ (48)	
10-4143-128	ADMIN - BANK FEES	\$ 33,000			\$ 33,000	\$ 17,500	\$ 15,500	
10-4143-130	ADMIN - BENEFITS	\$ 23,810			\$ 23,810	\$ 22,382	\$ 1,428	
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 TEST)	\$ 500			\$ 500	\$ 100	\$ 400	
10-4143-250	ADMIN - BUILDING MAINTENANCE	\$ 12,000			\$ 12,000	\$ 12,000	\$ -	
10-4143-270	ADMIN - UTILITIES	\$ 30,000			\$ 30,000	\$ 30,000	\$ -	
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	\$ 4,200			\$ 4,200	\$ 4,025	\$ 175	
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)	
	ADMIN - STORYBOOK FESTIVAL	\$ 5,000			\$ 5,000	\$ -	\$ 5,000	
10-4143-741	ADMIN - IT SUPPORT	\$ 40,000			\$ 40,000	\$ 40,000	\$ -	
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	\$ 373,307	\$ -	\$ -	\$ 373,307	\$ 400,801	\$ (27,494)	-7%

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	\$ 149,313			\$ 149,313	\$ 140,024	\$ 9,289	
10-4180-130	PLANNING - BENEFITS	\$ 56,465			\$ 56,465	\$ 55,773	\$ 692	
10-4180-230	PLANNING - TRAVEL AND TRAINING	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
	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	\$ 2,720			\$ 2,720	\$ 2,500	\$ 220	
10-4180-741	PLANNING - IT SUPPORT	\$ 25,000			\$ 25,000	\$ 25,000	\$ -	
10-4180-800	PLANNING - COUNTY WIDE PLANNING SERVICES	\$ 12,000			\$ 12,000	\$ 11,000	\$ 1,000	
	TOTAL PLANNING & ZONING EXPENSE	\$ 289,318	\$ -	\$ -	\$ 289,318	\$ 248,117	\$ 41,201	17%

POLICE EXPENSE									
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE	
10-4210-110	POLICE - WAGES	\$ 1,144,987			\$ 1,144,987	\$ 1,158,927	\$ (13,940)		
10-4210-120	POLICE - WAGES PART-TIME	\$ 75,850			\$ 75,850	\$ 76,094	\$ (244)		
10-4210-125	POLICE - OVERTIME	\$ 2,000			\$ 2,000	\$ 2,000	\$ -		
10-4210-127	POLICE - UNEMPLOYMENT INSURANCE	\$ -			\$ -	\$ -	\$ -		
10-4210-130	POLICE - BENEFITS	\$ 643,686			\$ 643,686	\$ 594,662	\$ 49,024		
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 ONLY	\$ 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	\$ 4,065			\$ 4,065	\$ 4,025	\$ 40		
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	\$ 47,000			\$ 47,000	\$ 47,000	\$ -		
10-4210-790	POLICE - BUILDING PAYMENT PRINCIPAL	\$ -			\$ -	\$ 37,901	\$ (37,901)		
10-4210-791	POLICE - BUILDING PAYMENT INTEREST	\$ -			\$ -	\$ 916	\$ (916)		
	TOTAL POLICE EXPENSE	\$ 2,194,418	\$ -	\$ -	\$ 2,194,418	\$ 2,185,153	\$ 9,265	0%	

STREET EXPENSES									
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE	
10-4410-110	STREETS - WAGES	\$ 100,246			\$ 100,246	\$ 94,531	\$ 5,715		
10-4410-115	STREETS - OVERTIME PLOWING	\$ 5,000			\$ 5,000	\$ 5,000	\$ -		
10-4410-120	STREETS - WAGES PART-TIME	\$ -			\$ -	\$ -	\$ -		
10-4410-130	STREETS - BENEFITS	\$ 48,197			\$ 48,197	\$ 47,696	\$ 501		
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	\$ 4,000			\$ 4,000	\$ 400	\$ 3,600		
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	\$ 4,065			\$ 4,065	\$ 4,025	\$ 40		
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 - STREET MAINTENANCE (ASPHALT)	\$ 15,000			\$ 15,000	\$ 15,000	\$ -		
10-4410-613	STREETS - MAINTENANCE (CRACK SEAL)	\$ 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)	\$ 280,000			\$ 280,000	\$ 625,000	\$ (345,000)		
10-4410-619	STREETS - LOCAL ROAD TAX (.25%)	\$ 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	\$ -			\$ -	\$ -	\$ -		
10-4410-999	STREETS - TRANSPORTATION GRANT	\$ -			\$ -	\$ -	\$ -		
	TOTAL STREETS EXPENSE	\$ 1,127,508	\$ -	\$ -	\$ 1,127,508	\$ 1,423,152	\$ (295,644)	-26%	

PUBLIC WORKS EXPENSE									
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE	
10-4411-110	PUBLIC WORKS - WAGES	\$ 62,971			\$ 62,971	\$ 58,599	\$ 4,372		
10-4411-125	PUBLIC WORKS - STRAIGHT TIME	\$ 3,000			\$ 3,000	\$ 3,000	\$ -		
10-4411-130	PUBLIC WORKS - BENEFITS	\$ 31,139			\$ 31,139	\$ 30,644	\$ 495		
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	\$ 104,610	\$ -	\$ -	\$ 104,610	\$ 94,743	\$ 9,867	9%	

CLASS C ROAD EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4415-730	CLASS C - INFRASTRUCTURE (NEW)	\$ -		\$ -	\$ -	\$ 205,000	\$ (205,000)
10-4415-731	CLASS C - ROAD MAINTENANCE	\$ 817,000			\$ 817,000	\$ 495,000	\$ 322,000
10-4415-740	CLASS C - ROAD MAINTENANCE EQUIPMENT	\$ 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	\$ 203,000		\$ -	\$ 203,000	\$ 190,300	\$ 12,700
	TOTAL NON-DEPARTMENTAL EXPENSE	\$ 203,000	\$ -	\$ -	\$ 203,000	\$ 190,300	\$ 12,700

6%

PARKS EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4510-110	PARKS - WAGES FULL-TIME	\$ 147,493			\$ 147,493	\$ 143,439	\$ 4,054
10-4510-120	PARKS - WAGES PART-TIME	\$ 108,609			\$ 108,609	\$ 102,947	\$ 5,662
10-4510-130	PARKS - BENEFITS	\$ 78,822			\$ 78,822	\$ 71,776	\$ 7,046
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 ONLY	\$ 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	\$ 4,065			\$ 4,065	\$ 4,025	\$ 40
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	\$ 27,735			\$ 27,735	\$ -	\$ 27,735
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 PROJECT	\$ -			\$ -	\$ 205,000	\$ (205,000)
10-4510-811	PARKS - FORRESTER ACRES EXPANSION	\$ -			\$ -	\$ -	\$ -
	TOTAL PARKS EXPENSE	\$ 561,359	\$ -	\$ -	\$ 561,359	\$ 716,098	\$ (154,739)

-28%

CIVIC CENTER							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4560-250	CIVIC - BUILDING MAINTENANCE	\$ 9,000			\$ 9,000	\$ 7,000	\$ 2,000
10-4560-270	CIVIC - UTILITIES	\$ 12,000			\$ 12,000	\$ 14,000	\$ (2,000)
10-4560-279	CIVIC - SUPPLIES (JANITORIAL)	\$ 600			\$ 600	\$ 550	\$ 50
10-4560-280	CIVIC - CONTRACTED 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 PROGRAM	\$ 3,500			\$ 3,500	\$ 3,500	\$ -	
10-4561-610	EASTER EGG HUNT	\$ 250			\$ 250	\$ 250	\$ -	
10-4561-611	CONCERT/MOVIES IN PARK	\$ -			\$ -	\$ -	\$ -	
10-4561-612	CHRISTMAS LIGHTS	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
10-4561-616	CHILDRENS THEATER	\$ 4,200			\$ 4,200	\$ 7,700	\$ (3,500)	
10-4561-617	TRICK OR TREAT STREET	\$ 1,000			\$ 1,000	\$ 250	\$ 750	
	TOTAL CELEBRATION EXPENSE	\$ 29,950	\$ -	\$ -	\$ 29,950	\$ 30,700	\$ (750)	-3%

-3%

SENIOR CENTER							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4562-250	SEN CIT - BUILDING MAINTENANCE	\$ 7,000			\$ 7,000	\$ 7,000	\$ -
10-4562-270	SEN CIT - CONTRACTED JANITORIAL SERVICES	\$ 1,500			\$ 1,500	\$ 1,500	\$ -
10-4562-279	SEN CIT - SUPPLIES (JANITORIAL)	\$ 500			\$ 500	\$ 500	\$ -
10-4562-280	SEN CIT - UTILITIES	\$ 7,000			\$ 7,000	\$ 7,400	\$ (400)
10-4562-611	SEN CIT - MEALS	\$ 15,000			\$ 15,000	\$ 14,000	\$ 1,000
10-4562-630	SEN CIT - 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 - SUPPLIES (JANITORIAL)	\$ 500		\$	500	\$ 500	\$ -
10-4563-280	YOUTH CENTER - CONTRACTED 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 (FOUNDERS & HEALTH DAYS)	\$ 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	\$ -		\$	-	\$ 50,000	\$ (50,000)
10-4564-680	HISTORICAL SOCIETY - GRANT MATCH	\$ -		\$	-	\$ -	\$ -
	TOTAL HISTORICAL EXPENSE	\$ 6,750	\$ -	\$ -	\$ 6,750	\$ 55,750	\$ (49,000)

-726%

LIBRARY EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4580-115	LIBRARY - WAGES	\$ 145,379		\$	145,379	\$ 132,288	\$ 13,091
10-4580-120	LIBRARY - WAGES PART-TIME	\$ 158,131		\$	158,131	\$ 134,140	\$ 23,991
10-4580-130	LIBRARY - BENEFITS	\$ 78,807		\$	78,807	\$ 74,985	\$ 3,822
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 - CONTRACTED JANITORIAL SERVICES	\$ 11,000		\$	11,000	\$ 12,000	\$ (1,000)
10-4580-279	LIBRARY - SUPPLIES (JANITORIAL)	\$ 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	\$ 4,065		\$	4,065	\$ 4,025	\$ 40
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	\$ 20,000		\$	20,000	\$ 20,000	\$ -
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	\$ 572,687	\$ -	\$ -	\$ 572,687	\$ 521,703	\$ 50,984

9%

CEMETERY EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
10-4590-110	CEMETERY - WAGES	\$ 79,063		\$	79,063	\$ 75,533	\$ 3,530	
10-4590-120	CEMETERY - WAGES (PART-TIME)	\$ 18,608		\$	18,608	\$ 17,638	\$ 970	
10-4590-130	CEMETERY - BENEFITS	\$ 20,313		\$	20,313	\$ 20,154	\$ 159	
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 ONLY	\$ 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	\$ 4,065		\$	4,065	\$ 4,025	\$ 40	
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	\$ 162,849	\$ -	\$ -	\$ 162,849	\$ 170,150	\$ (7,301)	-4%

TRANSFERS EXPENSE							
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
10-4830-911	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-4830-912	USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-4830-913	TRANSFER FOR CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-4830-918	TRANSFER TO GCIF	\$ 126,552		\$ -	126,552	\$ 58,009	\$ 68,543
10-4830-925	STREET - MASS TRANSIT TAX	\$ 420,000		\$	420,000	\$ 420,000	\$ -
	TOTAL TRANSFER EXPENSE	\$ 546,552	\$ -	\$ -	\$ 546,552	\$ 478,009	\$ 68,543

GRAND TOTAL EXPENSES	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
YOUTH COUNCIL	\$ 6,950	\$ -	\$ -	\$ 6,950	\$ 6,725	\$ 225
JUSTICE COURT	\$ 116,000	\$ -	\$ -	\$ 116,000	\$ 98,000	\$ 18,000
ADMINISTRATIVE	\$ 373,307	\$ -	\$ -	\$ 373,307	\$ 400,801	\$ (27,494)
ELECTION	\$ -	\$ -	\$ -	\$ -	\$ 36,072	\$ (36,072)
PLANNING	\$ 289,318	\$ -	\$ -	\$ 289,318	\$ 248,117	\$ 41,201
POLICE	\$ 2,194,418	\$ -	\$ -	\$ 2,194,418	\$ 2,185,153	\$ 9,265
STREETS	\$ 1,127,508	\$ -	\$ -	\$ 1,127,508	\$ 1,423,152	\$ (295,644)
PUBLIC WORKS	\$ 104,610	\$ -	\$ -	\$ 104,610	\$ 94,743	\$ 9,867
CLASS "C" ROAD FUNDS	\$ 840,000	\$ -	\$ -	\$ 840,000	\$ 700,000	\$ 140,000
NON-DEPARTMENTAL	\$ 203,000	\$ -	\$ -	\$ 203,000	\$ 190,300	\$ 12,700
PARKS	\$ 561,359	\$ -	\$ -	\$ 561,359	\$ 716,098	\$ (154,739)
CIVIC CENTER	\$ 27,600	\$ -	\$ -	\$ 27,600	\$ 27,050	\$ 550
CELEBRATIONS	\$ 29,950	\$ -	\$ -	\$ 29,950	\$ 30,700	\$ (750)
SENIOR CENTER	\$ 31,000	\$ -	\$ -	\$ 31,000	\$ 30,400	\$ 600
YOUTH CENTER	\$ 19,300	\$ -	\$ -	\$ 19,300	\$ 19,300	\$ -
HISTORICAL SOCIETY	\$ 6,750	\$ -	\$ -	\$ 6,750	\$ 55,750	\$ (49,000)
LIBRARY	\$ 572,687	\$ -	\$ -	\$ 572,687	\$ 521,703	\$ 50,984
CEMETERY	\$ 162,849	\$ -	\$ -	\$ 162,849	\$ 170,150	\$ (7,301)
TRANSFERS	\$ 546,552	\$ -	\$ -	\$ 546,552	\$ 478,009	\$ 68,543
FIRE/EMS	\$ 3,129,024	\$ -	\$ -	\$ 3,129,024	\$ 3,054,077	\$ 74,947
RECREATION	\$ 1,414,470	\$ -	\$ -	\$ 1,414,470	\$ 1,336,660	\$ 77,810
GOLF	\$ 2,088,827	\$ -	\$ -	\$ 2,088,827	\$ 1,986,827	\$ 102,000
PARK IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL FUND EXPENSE GRAND TOTAL	\$ 13,845,479	\$ -	\$ -	\$ 13,845,479	\$ 13,809,787	\$ 35,692
GENERAL FUND REVENUE GRAND TOTAL	\$ 13,845,479	\$ -	\$ -	\$ 13,845,479	\$ 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	CACHE CO. FIRE CONTRACT	\$ 94,602			\$ 94,602	\$ 94,602	\$ -	
10-33-42000	AMALGA FIRE ASSESSMENT	\$ 15,886			\$ 15,886	\$ 15,886	\$ -	
10-33-42500	RICHMOND FIRE CONTRACT	\$ 104,945			\$ 104,945	\$ 105,964	\$ (1,019)	
10-33-41500	AMBULANCE REVENUE	\$ 1,250,000			\$ 1,250,000	\$ 1,250,000	\$ -	
10-33-43500	QUICK RESPONSE CONTRACT	\$ -			\$ -	\$ -	\$ -	
10-33-44000	HYDE PARK FIRE ASSESSMENT	\$ 197,760			\$ 197,760	\$ 187,008	\$ 10,752	
10-33-45000	WILDLAND FIRE GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-60000	BEMS GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-61000	UTAH FIRE DEPT GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-62000	FEMA GRANT	\$ -			\$ -	\$ -	\$ -	
10-33-69000	GRANT - HAZMAT	\$ -			\$ -	\$ -	\$ -	
10-34-20000	WILDFIRE INCOME	\$ -			\$ -	\$ -	\$ -	
10-38-33000	FIRE DEPARTMENT 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	\$ 1,361,212			\$ 1,361,212	\$ 1,305,743	\$ 55,469	
10-4220-115	FIRE - WAGES PART-TIME	\$ 438,950			\$ 438,950	\$ 447,490	\$ (8,540)	
10-4220-130	FIRE - BENEFITS	\$ 672,113			\$ 672,113	\$ 661,855	\$ 10,258	
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 - UNIFORM	\$ 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 ONLY	\$ 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	\$ 4,065			\$ 4,065	\$ 4,025	\$ 40	
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	\$ 45,000			\$ 45,000	\$ 45,000	\$ -	
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 WRITE-OFF	\$ 125,000			\$ 125,000	\$ 125,000	\$ -	
TOTAL FIRE - EMS DEPT EXPENSE		\$ 3,129,024	\$ -	\$ -	\$ 3,129,024	\$ 3,054,077	\$ 74,947	2%
		\$ (1,465,831)						

RECREATION BUDGET FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
22-34-50000	PASSES	\$ 300,000			\$ 300,000	\$ 265,000	\$ 35,000	
22-34-50500	COMBO PASSES	\$ 5,000			\$ 5,000	\$ 22,500	\$ (17,500)	
22-34-51000	BLDG RENTAL	\$ 40,000			\$ 40,000	\$ 40,000	\$ -	
22-34-51500	CLEANING DEPOSIT	\$ 500			\$ 500	\$ 500	\$ -	
22-34-60000	YOUTH SPORTS	\$ 140,000			\$ 140,000	\$ 135,000	\$ 5,000	
22-34-65000	ADULT SPORTS	\$ 95,000			\$ 95,000	\$ 95,000	\$ -	
22-34-74000	PARK RENTAL	\$ 15,000			\$ 15,000	\$ 15,000	\$ -	
22-34-75050	JR BOBCAT BASKETBALL	\$ 15,000			\$ 15,000	\$ 22,500	\$ (7,500)	
22-34-75600	DANCE	\$ 115,000			\$ 115,000	\$ 105,000	\$ 10,000	
22-34-75650	TUMBLING	\$ 30,000			\$ 30,000	\$ 30,000	\$ -	
22-34-75800	MARTIAL ARTS	\$ 15,000			\$ 15,000	\$ 22,500	\$ (7,500)	
22-34-75810	WRESTLING	\$ 8,000			\$ 8,000	\$ 2,500	\$ 5,500	
22-34-75900	PERSONAL TRAINING	\$ 1,500			\$ 1,500	\$ 3,000	\$ (1,500)	
22-34-75920	PICKLE BALL	\$ 42,500			\$ 42,500	\$ 30,000	\$ 12,500	
22-34-75950	MISC PROGRAMS	\$ 75,000			\$ 75,000	\$ 65,000	\$ 10,000	
22-34-75955	FUN RUNS AND RACES	\$ 20,000			\$ 20,000	\$ 18,000	\$ 2,000	
22-34-78600	EQUIPMENT SALES	\$ -			\$ -	\$ 1,500	\$ (1,500)	
22-34-78900	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	\$ 353,887			\$ 353,887	\$ 324,964	\$ 28,923	
22-4560-120	REC - WAGES PART-TIME	\$ 148,519			\$ 148,519	\$ 140,776	\$ 7,743	
22-4560-130	REC - BENEFITS	\$ 154,611			\$ 154,611	\$ 150,082	\$ 4,529	
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 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 ONLY	\$ 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	\$ 28,453			\$ 28,453	\$ 28,171	\$ 282	
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	\$ 130,000			\$ 130,000	\$ 125,467	\$ 4,533	
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	\$ 25,000			\$ 25,000	\$ 30,000	\$ (5,000)	
TOTAL RECREATION CENTER EXPENSE		\$ 1,414,470	\$ -	\$ -	\$ 1,414,470	\$ 1,336,660	\$ 77,810	6%

BIRCH CREEK GOLF FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
55-34-71100	GREEN FEES	\$ 1,012,418			\$ 1,012,418	\$ 1,000,000	\$ 12,418	
55-34-71200	CLUBHOUSE RENTAL	\$ 13,000			\$ 13,000	\$ 12,000	\$ 1,000	
55-34-71500	DRIVING RANGE FEE	\$ 125,000			\$ 125,000	\$ 100,000	\$ 25,000	
55-34-71600	GOLF CART RENTAL	\$ 400,000			\$ 400,000	\$ 375,000	\$ 25,000	
55-34-71610	PULL CART RENTAL	\$ 9,000			\$ 9,000	\$ 8,000	\$ 1,000	
55-34-71710	JR GOLF CLINICS	\$ -			\$ -	\$ -	\$ -	
55-34-88000	CAFÉ RENTAL	\$ 3,500			\$ 3,500	\$ 3,500	\$ -	
55-34-89000	VERIZON TOWER LEASE	\$ 17,109			\$ 17,109	\$ 16,127	\$ 982	
55-34-91100	SNACK BAR SALES	\$ 19,000			\$ 19,000	\$ 21,000	\$ (2,000)	
55-34-92100	PRO SHOP SALES	\$ 475,000			\$ 475,000	\$ 450,000	\$ 25,000	
55-34-92200	ADVERTISEMENTS	\$ 14,800			\$ 14,800	\$ 1,200	\$ 13,600	
55-36-50000	SALE OF SURPLUS	\$ -			\$ -	\$ -	\$ -	
55-36-90000	SUNDRY	\$ -			\$ -	\$ -	\$ -	
	TOTAL GOLF REVENUE	\$ 2,088,827	\$ -	\$ -	\$ 2,088,827	\$ 1,986,827	\$ 102,000	5%

EXPENSE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
55-5500-110	GOLF - WAGES FULL-TIME	\$ 357,273			\$ 357,273	\$ 352,062	\$ 5,211	
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	\$ 210,763			\$ 210,763	\$ 205,148	\$ 5,615	
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 ONLY	\$ 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	\$ 29,234			\$ 29,234	\$ 28,171	\$ 1,063	
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	\$ 169,504			\$ 169,504	\$ 120,837	\$ 48,667	
55-5500-741	GOLF - IT SUPPORT	\$ 22,000			\$ 22,000	\$ 22,000	\$ -	
55-5500-745	GOLF - CAPITAL IMPROVEMENT PROJECTS	\$ 101,719			\$ 101,719	\$ 92,568	\$ 9,151	
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	\$ 2,088,827	\$ -	\$ -	\$ 2,088,827	\$ 1,986,827	\$ 102,000	5%

\$ (0)

PARK IMPACT BUDGET FY2027

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

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

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	\$ 126,552			\$ 126,552	\$ 58,009	\$ 68,543
	TOTAL GCIF REVENUE	\$ 166,552	\$ -	\$ -	\$ 166,552	\$ -	\$ -

EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE
40-4000-740	GCIF - CAPITAL EQUIPMENT	\$ 250,600			\$ 250,600	\$ 120,025	\$ 130,575
40-4000-741	GCIF - PROJECTS				\$ -	\$ 5,336	\$ (5,336)
40-4000-927	GCIF - TRANSFER OUT TO GF				\$ -	\$ -	\$ -
40-4000-928	GCIF - LAND				\$ -	\$ -	\$ -
	TOTAL GCIF EXPENSE	\$ 250,600	\$ -	\$ -	\$ 250,600	\$ 125,361	\$ 125,239

WATER ENTERPRISE BUDGET FY2027

REVENUE								
ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
51-36-19000	RECONNECT & MISC	\$ 6,000			\$ 6,000	\$ 5,000	\$ 1,000	
51-36-21000	INTEREST	\$ 50,000			\$ 50,000	\$ 200,000	\$ (150,000)	
51-36-90000	SUNDRY	\$ -			\$ -	\$ -	\$ -	
51-37-11000	RESIDENTIAL WATER SALES	\$ 3,000,000			\$ 3,000,000	\$ 2,700,000	\$ 300,000	
51-37-14000	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	DEDICATION PAYMENTS	\$ -			\$ -	\$ -	\$ -	
51-37-18550	INTEREST ON POLICE LOAN	\$ -			\$ -	\$ 916	\$ (916)	
51-37-18650	INTEREST ON GOLF CLUB HOUSE LOAN	\$ -			\$ -	\$ 838	\$ (838)	
51-37-18700	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	\$ 415,217			\$ 415,217	\$ 395,423	\$ 19,794	
51-5100-115	WATER - WAGES SEASONAL	\$ 10,094			\$ 10,094	\$ 10,142	\$ (48)	
51-5100-125	WATER - 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	\$ 185,972			\$ 185,972	\$ 184,103	\$ 1,869	
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 ONLY	\$ 15,000			\$ 15,000	\$ 15,000	\$ -	
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	\$ -			\$ -	\$ 300,000	\$ (300,000)	
51-5100-311	WATER - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
51-5100-510	WATER - INSURANCE	\$ 28,655			\$ 28,655	\$ 28,171	\$ 484	
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	\$ 366,000			\$ 366,000	\$ 540,000	\$ (174,000)	
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	\$ 38,000			\$ 38,000	\$ 38,000	\$ -	
51-5100-750	WATER - IRRIGATION (WATER DUES)	\$ 82,000			\$ 82,000	\$ 77,000	\$ 5,000	
51-5100-789	WATER - CANAL LOAN	\$ 14,952			\$ 14,952	\$ 14,952	\$ -	
51-5100-796	WATER - RENT (CITY HALL)	\$ 20,000			\$ 20,000	\$ 30,000	\$ (10,000)	
TOTAL WATER FUND EXPENSE		\$ 2,642,340	\$ -	\$ -	\$ 2,642,340	\$ 3,123,341	\$ (481,001)	-18%

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	INTEREST	\$ 24,000			\$ 24,000	\$ 26,000	\$ (2,000)	
52-36-11000	INTEREST - CAPITAL IMPROV	\$ 19,000			\$ 19,000	\$ 20,000	\$ (1,000)	
52-37-31000	MONTHLY CHARGE	\$ 3,698,376			\$ 3,698,376	\$ 3,258,789	\$ 439,587	
52-37-33000	HOOKUP FEES	\$ 10,000			\$ 10,000	\$ 5,000	\$ 5,000	
52-37-90000	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	\$ 415,904			\$ 415,904	\$ 396,092	\$ 19,812	
52-5200-120	SEWER - WAGES SEASONAL	\$ 10,094			\$ 10,094	\$ 10,142	\$ (48)	
52-5200-125	SEWER - 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	\$ 166,753			\$ 166,753	\$ 163,051	\$ 3,702	
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 ONLY	\$ 13,000			\$ 13,000	\$ 13,000	\$ -	
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	\$ 28,656			\$ 28,656	\$ 28,171	\$ 485	
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	\$ 35,000			\$ 35,000	\$ 35,000	\$ -	
52-5200-796	SEWER - RENT (CITY HALL)	\$ 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	\$ 2,994,507	\$ -	\$ -	\$ 2,994,507	\$ 2,763,856	\$ 230,651	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 - IMPACT FEES				\$ -	\$ -	\$ -
56-37-18000	SEWER IMPACT - LOGAN CITY				\$ -	\$ -	\$ -
	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	INTEREST	\$ 9,500			\$ 9,500	\$ 9,000	\$ 500	
53-36-90000	SUNDRY	\$ -			\$ -	\$ -	\$ -	
53-37-31000	MONTHLY CHARGE	\$ 1,209,360			\$ 1,209,360	\$ 1,121,170	\$ 88,190	
53-37-33000	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 - WAGES	\$ 176,875			\$ 176,875	\$ 160,088	\$ 16,787	
53-5300-120	STORM - WAGES SEASONAL	\$ 10,094			\$ 10,094	\$ 10,142	\$ (48)	
53-5300-130	STORM - BENEFITS	\$ 68,350			\$ 68,350	\$ 67,855	\$ 495	
53-5300-210	STORM - DUES AND SUBSCRIPTIONS	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
53-5300-230	STORM - TRAVEL AND TRAINING	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
53-5300-239	STORM - BLUE STAKES	\$ 1,000			\$ 1,000	\$ 500	\$ 500	
53-5300-240	STORM - OFFICE SUPPLIES	\$ 11,000			\$ 11,000	\$ 1,000	\$ 10,000	
53-5300-242	STORM - ENGINEERING	\$ -			\$ -	\$ -	\$ -	
53-5300-250	STORM - BUILDING MAINTENANCE	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
53-5300-251	STORM - FUEL ONLY	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
53-5300-253	STORM - FLEET MAINTENANCE	\$ 10,000			\$ 10,000	\$ 10,000	\$ -	
53-5300-254	STORM - SYSTEM MAINTENANCE	\$ 5,000			\$ 5,000	\$ 5,000	\$ -	
53-5300-270	STORM - UTILITIES	\$ 10,000			\$ 10,000	\$ 11,000	\$ (1,000)	
53-5300-310	STORM - PROFESSIONAL SERVICES	\$ 8,000			\$ 8,000	\$ 8,000	\$ -	
53-5300-311	STORM - AUDIT SERVICES	\$ 6,000			\$ 6,000	\$ 6,000	\$ -	
53-5300-510	STORM - INSURANCE	\$ 28,656			\$ 28,656	\$ 28,171	\$ 485	
53-5300-610	STORM - SUPPLIES	\$ -			\$ -	\$ -	\$ -	
53-5300-612	STORM - STREET REPAIR	\$ -			\$ -	\$ -	\$ -	
53-5300-620	STORM - SUNDRY	\$ 1,500			\$ 1,500	\$ 1,500	\$ -	
53-5300-698	STORM - PERMITS	\$ 3,000			\$ 3,000	\$ 3,000	\$ -	
53-5300-699	STORM - FAIR	\$ 1,000			\$ 1,000	\$ 1,000	\$ -	
53-5300-732	STORM - CAPITAL IMPROVEMENT	\$ 150,000			\$ 150,000	\$ 3,905,000	\$ (3,755,000)	
53-5300-733	STORM - DEPRECIATION	\$ 183,000			\$ 183,000	\$ 163,000	\$ 20,000	
53-5300-739	STORM - MINOR EQUIPMENT 5K LESS	\$ -			\$ -	\$ -	\$ -	
53-5300-740	STORM - MAJOR EQUIPMENT 5K PLUS	\$ 409,000			\$ 409,000	\$ 37,000	\$ 372,000	
53-5300-746	STORM - IT SUPPORT	\$ 32,000			\$ 32,000	\$ 32,000	\$ -	
	STORM - RENT	\$ 20,000			\$ 20,000	\$ -	\$ 20,000	
TOTAL STORM SEWER EXPENSE		\$ 1,150,475	\$ -	\$ -	\$ 1,150,475	\$ 4,466,256	\$ (3,335,781)	-288%

STORM SEWER IMPACT FEE BUDGET FY2027

REVENUE

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

EXPENSE

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

SOLID WASTE BUDGET FY2027

REVENUE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
21-34-43000	SOLID WASTE - COLLECTION FEES	\$ 1,707,458			\$ 1,707,458	\$ 1,643,276	\$ 64,182	
21-34-21000	SOLID WASTE - INTEREST	\$ -			\$ -	\$ -	\$ -	
21-36-90000	SOLID WASTE - SUNDRY	\$ -			\$ -	\$ -	\$ -	
	TOTAL SOLID WASTE REVENUE	\$ 1,707,458	\$ -	\$ -	\$ 1,707,458	\$ 1,643,276	\$ 64,182	4%

SOLID WASTE EXPENSE

ACCT#	DESCRIPTION	FY2027	JAN	JUNE	TOTAL	FY2026	DIFFERENCE	PERCENT CHANGE
21-5100-110	SOLID WASTE - WAGES	\$ 140,068			\$ 140,068	\$ 129,150	\$ 10,918	
21-5100-120	SOLID WASTE - PART-TIME WAGES	\$ 10,094			\$ 10,094	\$ 10,142	\$ (48)	
21-5100-130	SOLID WASTE - BENEFITS	\$ 74,035			\$ 74,035	\$ 68,313	\$ 5,722	
21-5100-240	SOLID WASTE - OFFICE SUPPLIES	\$ 13,000			\$ 13,000	\$ 13,000	\$ -	
21-5100-253	SOLID WASTE - FLEET MAINT	\$ 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	\$ 230,000			\$ 230,000	\$ 196,000	\$ 34,000	
21-5100-317	SOLID WASTE - CARRIER CONTRACT	\$ 1,100,000			\$ 1,100,000	\$ 996,000	\$ 104,000	
21-5100-510	SOLID WASTE - INSURANCE	\$ 29,261			\$ 29,261	\$ 28,171	\$ 1,090	
21-5100-620	SOLID WASTE - SUNDRY	\$ 2,000			\$ 2,000	\$ 2,000	\$ -	
21-5100-739	SOLID WASTE - CAN PURCHASE	\$ 40,000			\$ 40,000	\$ 75,000	\$ (35,000)	
21-5100-741	SOLID WASTE - MINOR EQUIPMENT	\$ -			\$ -	\$ 12,500	\$ (12,500)	
21-5100-740	SOLID WASTE - MAJOR EQUIPMENT	\$ -			\$ -	\$ 64,000	\$ (64,000)	
21-5100-746	SOLID WASTE - IT SUPPORT	\$ 28,000			\$ 28,000	\$ 28,000	\$ -	
	SOLID WASTE - RENT	\$ 20,000			\$ 20,000	\$ -	\$ 20,000	
	TOTAL SOLID WASTE EXPENSE	\$ 1,707,458	\$ -	\$ -	\$ 1,707,458	\$ 1,643,276	\$ 128,182	8%

FUND SUMMARY

GENERAL FUND REVENUE	\$ 13,845,479
GENERAL FUND EXPENSE	\$ 13,845,479
DIFFERENCE	\$ 0

CAPITAL IMPROVEMENT REVENUE	\$ 166,552
CAPITAL IMPROVEMENT EXPENSE	\$ 250,600
DIFFERENCE	\$ (84,048)

WATER REVENUE	\$ 3,117,510
WATER IMPACT FEE REVENUE	\$ -
TOTAL REVENUE	\$ 3,117,510

WATER EXPENSE	\$ 2,642,340
WATER IMPACT FEE EXPENSE	\$ -
TOTAL EXPENSE	\$ 2,642,340

DIFFERENCE	\$ 475,170
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SEWER REVENUE	\$ 3,751,376
SEWER IMPACT FEE REVENUE	\$ -
TOTAL REVENUE	\$ 3,751,376

SEWER EXPENSE	\$ 2,994,507
SEWER IMPACT FEE EXPENSE	\$ -
TOTAL EXPENSE	\$ 2,994,507

DIFFERENCE	\$ 756,869
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STORM SEWER REVENUE	\$ 1,218,860
STORM SEWER IMPACT FEE REVENUE	\$ 26,000
TOTAL REVENUE	\$ 1,244,860

STORM SEWER EXPENSE	\$ 1,150,475
STORM SEWER IMPACT FEE EXPENSE	\$ 26,000
TOTAL EXPENSE	\$ 1,176,475

DIFFERENCE	\$ 68,385
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SOLID WASTE REVENUE	\$ 1,707,458
SOLID WASTE EXPENSE	\$ 1,707,458
DIFFERENCE	\$ -

GRAND TOTAL REVENUE	\$ 23,833,235
GRAND TOTAL EXPENSE	\$ 22,616,859

RESOLUTION 2026-04

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 from **July 1, 2026** until a future update by the city council.

	<u>Current</u>	<u>Proposed</u>
18 Holes (per rider sharing cart)	\$36.00	\$40.00
18 Holes Single Rider	\$26.00	
9 Holes (per rider sharing cart)	\$18.00	\$20.00
9 Holes Single Rider	\$13.00	

Approved and signed this 25th day of March, 2026.

SMITHFIELD CITY CORPORATION

Aaron Rudie, Mayor

ATTEST:

Dana Lazcanotegui, City Recorder