



**Tremonton City Corporation
City Council Meeting
June 18, 2024
Meeting to be held at
102 South Tremont Street
Tremonton, Utah**

RDA Meeting to be held immediately following City Council

**CITY COUNCIL WORKSHOP AGENDA
5:00 p.m.**

1. Final Budget Discussion – Creating a Moderate-Income Housing Program
2. Review of the agenda items identified on 7:00 p.m. City Council Agenda
3. **CLOSED SESSIONS:**
 - a. *Strategy session to discuss the purchase of real property when public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration or prevent the public body from completing the transaction on the best possible terms; and/or*
 - b. *Strategy session to discuss the character, professional competence or physical or mental health of an individual; and/or*
 - c. *Strategy sessions to discuss pending or reasonably imminent litigation; and/or*
 - d. *Discussions regarding security personnel, devices or systems*

**CITY COUNCIL MEETING AGENDA
7:00 p.m.**

1. Opening Ceremony
2. Introduction of guests
3. Declaration of Conflict of Interest
4. Approval of agenda
5. Approval of minutes – May 16, 2024 and June 4, 2024
6. Public comments: This is an opportunity to address the City Council regarding your concerns or ideas. (Please keep your comments to under 3 minutes.)

7. Public Hearings (Please keep your comments to under 3 minutes):
 - a. To consider adopting the Final Budget, entitled “The Tremonton City Annual Implementation Budget 2024-2025 (General Fund, Capital Fund(s), Enterprise Fund(s), and Special Fund(s))”, for the period commencing July 1, 2024, and ending June 30, 2025
 - b. To consider amending the Annual Budget entitled “The Tremonton City Annual Implementation Budget 2023-2024 (General Fund, Capital Fund(s), Enterprise Fund(s), and Special Fund(s))”, for the period commencing July 1, 2023, and ending June 30, 2024
 - c. To consider annexing approximately 35.045 acres of real property, referred to as the Brodie Calder Annexation, into Tremonton City’s incorporated limits. The 35.045 acres of real property is located in Box Elder County at 6590 West 10000 North

8. New Council Business:
 - a. Discussion and consideration of adopting Resolution No. 24-33 approving a Final Budget entitled “The Tremonton Annual Implementation Budget 2024-2025 (General Fund, Capital Fund(s), Enterprise Fund(s) and Special Fund(s))” for the period commencing July 1, 2024, and ending June 30, 2025
 - b. Discussion and consideration of adopting Resolution No. 24-34 approving the certified tax rates for the 2024 tax year
 - c. Discussion and consideration of approving Resolution No. 24-35 adopting the revised Tremonton City Compensation and Classification Plan
 - d. Discussion and consideration of adopting Resolution No. 24-36 selecting health insurance carriers and defining the City’s contribution for health insurance employee benefits for the 2024-2025 Fiscal Year
 - e. Discussion and consideration of adopting Resolution No. 24-37 approving amendments to the Tremonton City Personnel Policies and Procedures Manual, Section XVI: Benefits regarding Tier 2 Public Safety Retirement System Division A (Fund 75) and Tier 2 Firefighter Retirement System Division A (Fund 31)
 - f. Discussion and consideration of adopting Resolution No. 24-38 amending the budget entitled “The Tremonton City Annual Implementation Budget 2023-2024 (General Fund, Capital Fund(s), Enterprise Fund(s), and Special Fund(s))”, for the period commencing July 1, 2023, and ending June 30, 2024
 - g. Discussion and consideration of adopting Ordinance No. 24-08 annexing approximately 35.045 acres of real property, referred to as the Brodie Calder Annexation, into Tremonton City’s incorporated limits. The 35.045 acres of real property is located in Box Elder County at 6590 West 10000 North
 - h. Discussion and consideration of adopting Resolution No. 24-39 amending Tremonton City’s Articles of Incorporation to include approximately 35.045 acres of real property, referred to as the Brodie Calder Annexation, into Tremonton City’s incorporated limits. The 35.045 acres of real property is located in Box Elder County at 6590 West 10000 North
 - i. Discussion and consideration of approving an On-Premise Beer License for El Chilito Mexican Restaurant
 - j. Discussion of accepting or denying the Allred Annexation Petition

9. Consent Agenda
 - a. Discussion and consideration of adopting Resolution No. 24-40 ratifying the final acceptance of Matheson Apartments
10. Calendar Items and Previous Assignment
 - a. Review of calendar
 - b. Unfinished Business/Action Items
11. Reports & Comments:
 - a. City Administration Reports and Comments
 - b. Development Review Committee Report and Comments
 - c. City Department Head Reports and Comments
 1. Menlove Subdivision annexation into Garland
 2. Aquatic and Fitness Center Concept Plan
 - d. Council Reports and Comments
12. ***CLOSED SESSIONS:***
 - a. ***Strategy session to discuss the purchase of real property when public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration or prevent the public body from completing the transaction on the best possible terms; and/or***
 - b. ***Strategy session to discuss the character, professional competence or physical or mental health of an individual; and/or***
 - c. ***Strategy sessions to discuss pending or reasonably imminent litigation; and/or***
 - d. ***Discussions regarding security personnel, devices or systems***
13. Adjournment

Anchor location for Electronic Meeting by Telephone Device. With the adoption of Ordinance No. 13-04, the Council may participate per Electronic Meeting Rules. Please make arrangements in advance.

Persons with disabilities needing special assistance to participate in this meeting should contact Linsey Nessen no later than 48 hours prior to the meeting.

Notice was posted June 14, 2024 a date not less than 24 hours prior to the date and time of the meeting and remained so posted until after said meeting. A copy of the agenda was delivered to The Leader (Newspaper) on June 14, 2024.

Linsey Nessen, CITY RECORDER

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**TREMONTON CITY CORPORATION
TOWN HALL MEETING
MAY 16, 2024**

Members Present:

- Wes Estep—excused
- Jeff Hoedt
- Bret Rohde
- Lyle Vance
- Blair Westergard
- Lyle Holmgren, Mayor
- Marc Christensen, City Manager—excused
- Zach LeFevre, Parks and Recreation Director
- Linsey Nessen, City Recorder

Mayor Holmgren called the May 16, 2024 Town Hall Meeting to order at 6:00 p.m. The meeting was held at the Bear River Valley Senior Center, located at 510 West 1000 North Tremonton, Utah. Those in attendance were Mayor Holmgren, Councilmembers Hoedt, Rohde, Vance, and Westergard, and City Recorder Nessen. Parks and Recreation Director Zach LeFevre was also in attendance. Councilmember Estep and City Manager Christensen were excused.

1. Welcome and Introductions – Lyle Holmgren, Mayor

Mayor Holmgren said thank you for coming and showing interest in revitalizing our Main Street. This is going to be a big project. We applied for a sizable grant for revitalizing Main Street. That, along with the RDA money we already have, would provide us with a sizable amount of money to start doing something for revitalization.

2. Discussion of Main Street/Midland Square prioritization led by Councilmembers Bret Rohde and Lyle Vance

Councilmember Vance said we are trying to prioritize ideas. Councilmember Rohde said the categories we have are amenities and vibrancy, parking, visibility, buildings and facades, vacancies and underutilization. We should vote on where we think we need to put our efforts to start. What is going to bring more business and people downtown to help our economy grow? We will then decide which one is going to be the highest priority. We plan to put together a steering committee to come up with ideas on how to get businesses here and possible incentives.

Councilmember Vance reviewed what was discussed at the last meeting. There needs to be events and a place for the community to gather. There were some people who wanted to keep the trees, while others wanted them gone. We need benches and someone suggested a trolley system. We also discussed passive attractions. There could be a historical trail and advertising on signs to pull people off the freeway. Identify a map of places to eat and things to do, especially activities to bring people downtown. Directional signs and advertising the veterans’ memorial. There could be a walking trail for art and historical content in Tremonton. We need more parking, including striping and

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identifying those parking spaces. Parking lot repairs was another suggestion, along with Main Street and traffic congestion. We need to better advertise what Tremonton has to offer. We need to bring buildings up to code, possibly with the help of facade grants. More discussion on affordable rent and vacancies, as well as underutilization and clean up.

Councilmember Vance suggested doing what other cities have done and adding solar lights with planters to add greenery and lighting to help unify and tie Main Street in. Councilmember Rohde said we need to identify businesses to recruit. We do want more restaurants along Main Street. Maybe we can come up with incentives to get them here. If we get people walking Main Street and going to restaurants, I think that would be a big help. One resident suggested adding flags for a Veterans' Memorial to the streetlights. Veterans could be featured on flags or banners. Councilmember Vance said in Logan they do that for their high school graduates.

Resident Connie Archibald said we want to bring people downtown and have economic development. I think people love to be in beautiful places. The Council has discussed new lampposts, which could house banners and flowerpots. Lighting up Main Street is important. It would be nice to have sidewalk sales and electricity that allows for more to be done. Electricity allows for more vendors and activity. Nancy Nicholas suggested new Christmas lights. Councilmember Vance said we could add any seasonal decoration on the streetlights.

Mayor Holmgren addressed gateway signs saying, there needs to be a reason for people to come to Tremonton. We need to feature the things that are unique. Councilmember Vance said that could be done with historical trails and identification maps or advertising. Mayor Holmgren said we are a city of murals. A resident suggested incorporating the Golden Spike. Another individual said all these suggestions go along with what we discussed last time, which is advertisement. We need billboards and gateway signs.

A man said most things are closed or closing when he gets off work. Maybe we can motivate or help businesses to stay open longer. Councilmember Rohde said I read a study saying that for downtowns to be successful, the businesses need to stay open past 7 p.m. Someone suggested having things open later on a Friday night, once a month, called Friday Night Lights. Councilmember Rohde said that is why restaurants would help.

Those in attendance voted on the items they feel are a priority. Councilmember Rohde said the first priority would be amenities and vibrancy. We need to take this information and get it to a steering committee so they can work with the ideas and come up with priorities for where we need to go. A steering committee with the right people is going to be vital to this success. Councilmember Hoedt said with a steering committee, you want to conduct a set of evaluations. You need a balanced group with different perspectives. We need a variety of people so they can provide diverse input. That group will need clear direction and expectations. They should stick to the goal and not keep changing. You may amend or add a second set of jobs later on but stay controlled and focused. They need to stay on task and get through that as quickly as possible. Getting low-hanging fruit

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and early successes can generate motivation. That can generate more involvement and support.

Mayor Holmgren said we have a fair amount of money that could allow us to start on some low-hanging fruit. The committee could help with passing the final budget in June. If we have ideas, we will want to add it to the budget so we can move. It was suggested that benches would be a good start. Trees and lighting were also discussed. Another suggestion was to start on bathrooms at Midland Square to improve gatherings. Someone said the Farmer’s Market is a fabulous, small version of the fair. You run into everybody and can buy stuff. People need bathrooms though.

Councilmember Rohde said we will put together a steering committee and let them start to run with this. We want to put some priority behind this and see things start to happen. Mayor Holmgren said if you would like to volunteer to be on that steering committee, come sign up. Councilmember Rohde said we will define some clear objectives and get this committee moving forward on Main Street. On our website we will advertise things that are going on and continue to communicate.

3. Adjournment

The meeting adjourned at 6:56 p.m., by consensus of the Council.

The undersigned duly acting and appointed Recorder for Tremonton City Corporation hereby certifies that the foregoing is a true and correct copy of the minutes for the City Council Meeting held on the above referenced date. Minutes were prepared by Jessica Tanner.

Dated this _____ day of _____, 2024.

Linsey Nessen, City Recorder

FY 2025 BUDGET CHANGES FROM TENTATIVE TO FINAL - June 18, 2024

FUND		Tentative	Final	Change in Budget \$	Notes
10 - GENERAL FUND - REVENUES					
10-31-100	General Property Tax	\$ 3,135,000.00	\$ 3,145,000.00	\$ 10,000.00	Increase to match certified tax rate - need to adopt
10-31-112	Auto in lieu	\$ 170,000.00	\$ 210,000.00	\$ 40,000.00	Updated to reflect revised estimate
10-31-161	Electric Energy Tax	\$ 700,000.00	\$ 760,000.00	\$ 60,000.00	Updated to reflect revised estimate
10-31-162	Natural Gas Tax	\$ 300,000.00	\$ 340,000.00	\$ 40,000.00	Updated to reflect revised estimate
10-32-210	Business Licenses and Permits	\$ 37,600.00	\$ 40,600.00	\$ 3,000.00	Updated to reflect revised estimate
10-32-220	Building Permits	\$ 125,000.00	\$ 150,000.00	\$ 25,000.00	History has been over \$200,000
10-36-500	Court fines and forfeitures	\$ 76,000.00	\$ 90,000.00	\$ 14,000.00	Updated to reflect increase in activity
10-36-610	Interest earning	\$ 200,000.00	\$ 221,000.00	\$ 21,000.00	Updated to reflect higher balances and interest rate
10-39-999	Fund Balance to be Appropriated	\$ 167,000.00	\$ 130,200.00	\$ (36,800.00)	Anticipated fund balance used for one-time projects
				\$ 176,200.00	
10 - GENERAL FUND - EXPENSES					
10-40-312	Computer software	\$ 41,600.00	\$ 56,600.00	\$ 15,000.00	Add software for economic development info gathering
10-54-100	Salaries (Police)	\$ 1,716,700.00	\$ 1,810,300.00	\$ 93,600.00	Additional amount to implement pay scale change
10-54-101	Overtime wages (Police)	\$ 54,000.00	\$ 56,000.00	\$ 2,000.00	Additional amount to implement pay scale change
10-54-130	Benefits (Police)	\$ 903,700.00	\$ 941,200.00	\$ 37,500.00	Additional amount to implement pay scale change
10-60-100	Salaries (Public Works)	\$ 327,500.00	\$ 345,500.00	\$ 18,000.00	Increase assistant director to full-year - general fund portion
10-60-130	Benefits (Public Works)	\$ 157,600.00	\$ 165,400.00	\$ 7,800.00	Increase assistant director to full-year - general fund portion
10-69-460	Contract Labor Mowing (Cemetery)	\$ 27,000.00	\$ 31,000.00	\$ 4,000.00	Add more frequent edging in spring
10-73-130	Benefits (Community Events)	\$ 12,500.00	\$ 10,800.00	\$ (1,700.00)	Moved portion of FT employee to Recreation, add part-time, results in reduction to benefits
				\$ 176,200.00	
FUND		Tentative	Final	Change in Budget \$	Notes
25 - RECREATION - REVENUES					
25-39-950	Fund Balance to be Appropriated	\$ -	\$ 14,500.00	\$ 14,500.00	Increase in expenses - determine if fees increase
				\$ 14,500.00	
25 - RECREATION - EXPENDITURES					
25-40-100	Salaries Non-Departmental	\$ 77,600.00	\$ 89,000.00	\$ 11,400.00	Add 1/4 employee for increased activity
25-40-130	Benefits	\$ 47,100.00	\$ 50,200.00	\$ 3,100.00	Add 1/4 employee for increased activity
				\$ 14,500.00	
FUND		Tentative	Final	Change in Budget \$	Notes
28 - FIRE/EMS - REVENUES					
28-36-610	Interest earning	\$ 30,000.00	\$ 36,700.00	\$ 6,700.00	Increase to reflect higher balance and interest rate
				\$ 6,700.00	
28 - FIRE/EMS - EXPENDITURES					
28-50-100	Admin Wages	\$ 163,000.00	\$ 169,200.00	\$ 6,200.00	Add hours for emergency management
28-50-130	Benefits	\$ 29,300.00	\$ 29,800.00	\$ 500.00	Add hours for emergency management
				\$ 6,700.00	
FUND		2024 Budget	2024 Amended	Change in Budget \$	Notes
51 - WATER FUND - REVENUES					
51-38-897	Excess from reserves	\$ (23,700.00)	\$ 3,900.00	\$ 27,600.00	Increase in expenses
				\$ 27,600.00	
51 - WATER FUND - EXPENDITURES					
51-70-100	Salaries	\$ 440,200.00	\$ 460,000.00	\$ 19,800.00	Increase assistant director to full-year - water fund portion
51-70-130	Benefits	\$ 205,000.00	\$ 212,800.00	\$ 7,800.00	Increase assistant director to full-year - water fund portion
				\$ 27,600.00	
FUND		2024 Budget	2024 Amended	Change in Budget \$	Notes
52 - TREATMENT PLANT - REVENUES					
52-38-897	Excess from reserves	\$ 47,300.00	\$ 77,400.00	\$ 30,100.00	Increase in expense
				\$ 30,100.00	
52 - TREATMENT PLANT - EXPENDITURES					
52-72-100	Salaries	\$ 393,000.00	\$ 414,000.00	\$ 21,000.00	Increase assistant director to full-year - treatment plant fund portion
52-72-130	Benefits	\$ 222,800.00	\$ 231,900.00	\$ 9,100.00	Increase assistant director to full-year - treatment plant fund portion
				\$ 30,100.00	
FUND		2024 Budget	2024 Amended	Change in Budget \$	Notes
54 - SEWER FUND - REVENUES					
54-38-897	Excess from reserves	\$ 60,000.00	\$ 85,600.00	\$ 25,600.00	Increase in expense
				\$ 25,600.00	
54 - SEWER FUND - EXPENDITURES					
54-71-100	Salaries	\$ 81,000.00	\$ 99,200.00	\$ 18,200.00	Increase assistant director to full-year - sewer fund portion
54-71-130	Benefits	\$ 39,800.00	\$ 47,200.00	\$ 7,400.00	Increase assistant director to full-year - sewer fund portion
				\$ 25,600.00	
As of June 18, 2024					

ADMINISTRATIVE MEMORANDUM

TO: Mayor and City Council/RDA Chair and RDA Board members

FROM: Marc Christensen, City Manager; Linsey Nessen, City Recorder; and Cynthia Nelson, Deputy City Recorder

DATE: May 7, 2024

SUBJECT: Tentative Budget Message FY 2025

- Discussion and consideration of adopting Resolution No. 24-23 adopting the Tentative Budget entitled “The Tremonton Annual Implementation Budget 2024-2025 (General Fund, Capital Fund(s), Enterprise Fund(s) and Special Fund(s)” for the period commencing July 1, 2024, and ending June 30th, 2025.
- Discussion and consideration of adopting Resolution No. RDA 24-23 adopting the Tentative Budget entitled “The Redevelopment Agency of Tremonton City Annual Implementation Budget 2024- 2025 for RDA District #2 Fund – Downtown and Tremonton West Liberty Foods EDA 172” for the fiscal year commencing July 1, 2024, and ending June 30, 2025

Preface

This budget message is prepared to comply with the statutory budget message requirements in Utah Code 10-6-111(2) (b). Additionally, City staff is available to meet as requested to review and discuss the budget contents.

As you know, the budgeting process is the best estimate of revenues and expenses. To the best of our ability, Tremonton City staff believes that the Budget represents what is reasonably anticipated for revenues and expenses; however, many variables can affect the Budget during the upcoming fiscal year. The Budget also sets spending maximums for the funds and accounts. The Department Heads’ responsibility is to execute the Budget to the best of their ability within appropriation limits set by the City Council, barring unforeseen events.

Public Hearings

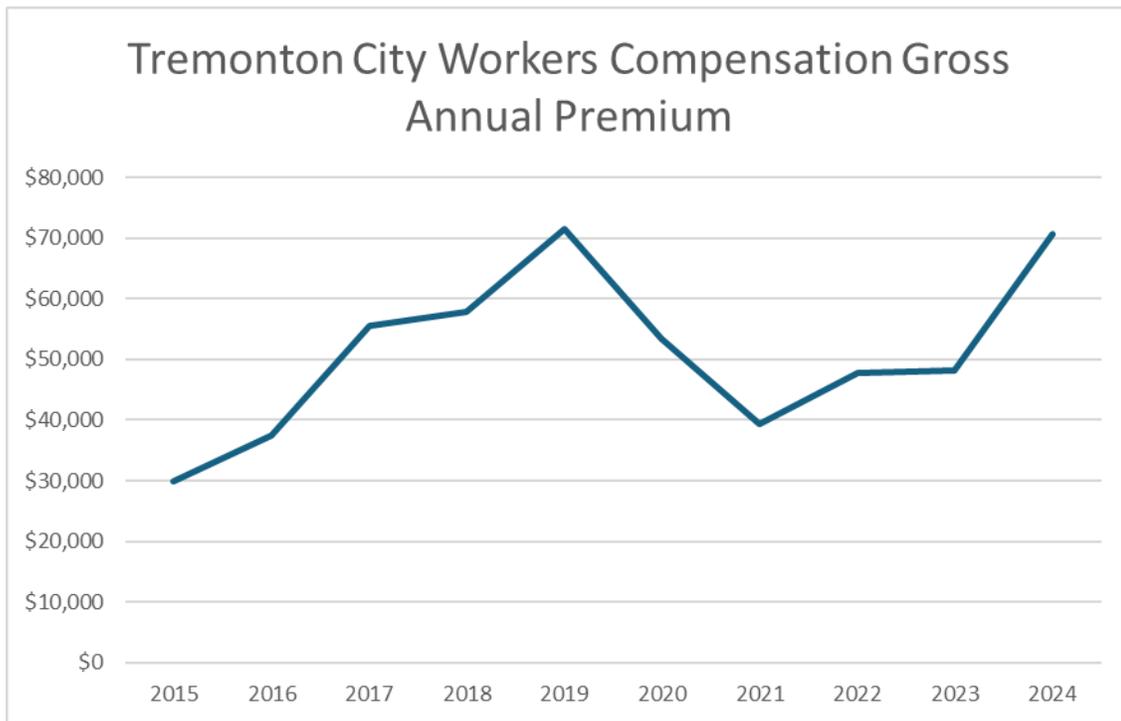
The public hearings for the Tentative Budget will be held on May 7, 2024, and the Final Budget will be held on June 18, 2024.

Budget Overview- All Funds

Notable Items All Funds. Several significant items that are included throughout all the Funds of the Budget are as follows:

- *COLA & Merit.* A 3% cost of living adjustment (COLA) and 0% Merit has been input into the Budget. This cost-of-living adjustment would be for all employees. Please see the section below entitled COLA and Merit Increases for an additional explanation of this expense. The proposed 3% cost of living adjustment (COLA) and 0% Merit would have a budget impact in FY 2025 of \$110,700 in General Governmental Funds, and \$68,400 in Enterprise Funds for a total of \$179,100 on wages and benefits.
- *Utah Retirement System.* Included in the budget is an increase for employees who will be affected by a URS-mandated employee contribution. The affected employees are the tier 2, non-public safety employees, which will see a 0.9% increase to cover the URS employee contribution increase which the city isn’t allowed to pick up. The URS contribution is 0.7% pre-tax, so the 0.9% increase will cover the contribution post-tax. The city is allowed to cover the increase of 2.14% for tier 2 public safety employees, which the city will opt to pick up. To pay the 0.9% increase and pick up the 2.14% difference, the budget impact would be \$25,900.
- *Selective Salary Adjustments* Included in the budget are selective salary adjustments for some employees in order to retain and mitigate existing inequities. These increases range from \$1 to \$3 per hour, meaning the budget impact averages \$3,000 per employee for the year. Total Budget impact \$37,000

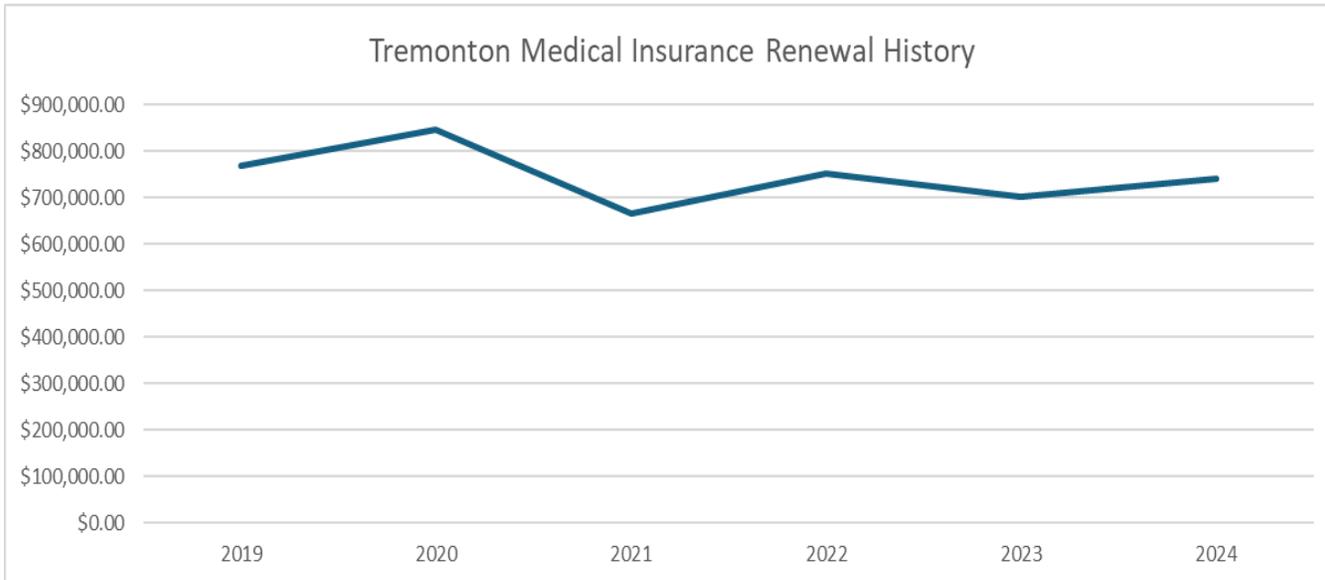
- Police Department Pay Scale** City staff, including the City Manager, HR Director, and Police Chief, have been working on a step scale for wages within the Police Department. The Police Department positions are currently included in the Tremonton City Compensation and Classification Plan, which uses a pay range approach to set salaries. Police Departments across the state of Utah commonly use a step-scale approach to set salaries based on an employee's years of service, position, and qualifications. Chief Cordova, following Section XIII: Compensation Planning of the City's Personnel Policy and Procedures Manual, performed an analysis comparing the compensation of Police Department employees in comparison to other to the compensation of similar positions in other comparable cities. Based upon the aforementioned analysis, the Police Chief, Human Resources Director, and City Manager recommend that the Police Department pay scale and other adjustments be adopted. Budget impact for current salaries \$120,000
- Insurance Premiums.** The City received renewal quotes for property, auto physical damage, liability, and workers' compensation for the Utah Local Government Trust. Tremonton City's property premium for FY 2025 is \$30,562 (which is a 5% increase from last FY), and the auto physical damage premium is \$28,311 (which is a 2% increase from last FY). The liability premium remained the same as FY 2024, being \$74,560. The workers' compensation premiums increased by 32%, which equated to a \$22,472 increase, with the new premium being \$70,631. The workers' compensation premiums are largely equated to claims filed, and the City has made a concerted effort to reduce claims paid through safety incentives and training. There were two large claims resulting in the increase of premiums this year that were added to the WC reporting period. These claims will remain on the city's report for a total of three years. The current claim period does not have major claims, and the workers' compensation premium is expected to decrease in FY26.



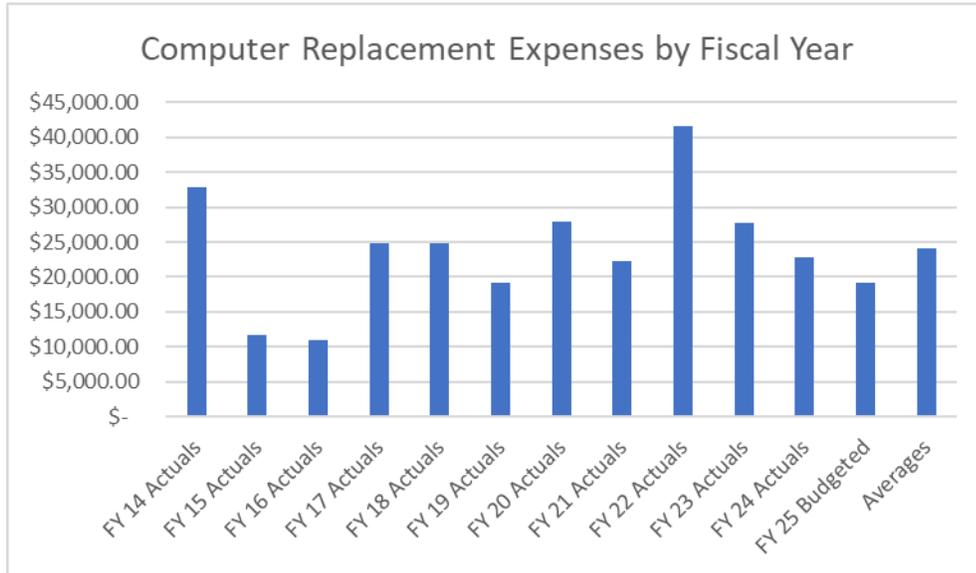
- Health Insurance.** For FY 25, the City received a 4.88% increase, which equaled an increase of \$32,345. Typically, the trend for increases in health insurance is approximately an 8% increase. The 4.88% increase comes with no changes to the traditional plan, and a slight increase to the deductible for the HSA high deductible plan. The City will remain part of the insurance carrier Select Health as part of the small group offering. It is worth noting that Tremonton City's insurance premium renewal is based upon the collective performance of the small group insurance pool, and not on the City's claim history during FY 2024.

Tremonton City Medical Insurance Renewal History

Plan Year	Carrier	Percentage Increase/Decrease	Annual Premium	Enrolled	Health Benefit Stipend	Enrolled	Total Annual Premiums & Stipends	Notes
2019	Cigna	10.40% Increase	\$770,074.92	42	N/A	N/A	\$770,074.92	Original renewal was a 24.10%, alternate option was chosen
2020	Cigna	8.96% Increase	\$845,348.28	42	N/A	N/A	\$845,348.28	Original renewal was a 24.14%, alternate option was chosen
2021	Selecthealth	20% Decrease	\$605,256.00	44	\$ 61,717.00	5	\$666,973.00	Switched to Select Health, Cigna's original renewal was a 27%, City also switched to a Community Rated Product, which required the City Council to receive insurance through the Health Marketplace or Medicare depending upon upon age with the City paying a Health Benefit Stipened to Mayor and City Council
2022	Selecthealth	3.08% Increase	\$689,594.00	46	\$ 63,237.12	5	\$752,831.12	Original renewal was 3.08% increase which was accepted
2023	Selecthealth	1.64% Decrease	\$655,399.00	43	\$ 45,600.00	5	\$700,999.00	Original renewal was 1.46% decrease which was accepted
2024	Selecthealth	4.88% Increase	\$694,624.00	43	\$ 21,000.00	5	\$715,624.00	Original renewal was 4.88% increase which was accepted

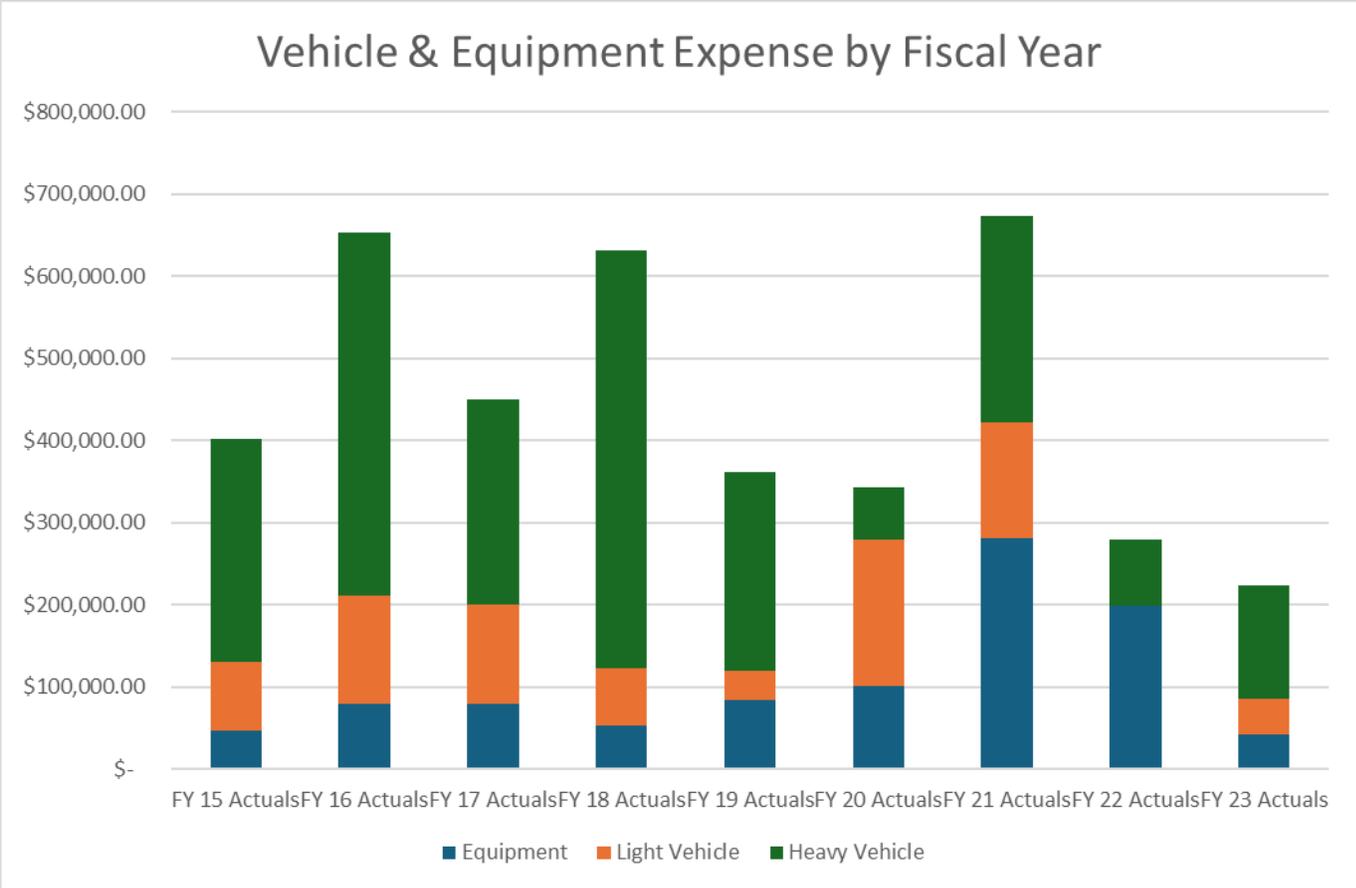


- Computer Replacements.** The City budgets for replacing computers that are over four years old. In the past, the City has not equalized the replacement cost for computers to be the same each year. Below is a chart showing expenses for computer replacements aggregated from all funds over the past years, ranging from \$11,000 to \$41,000 in a given fiscal year. The budget process only appropriates the funds for replacement but does not mandate the replacement of the computers. Some employees who do not use computers as a primary piece of equipment may choose not to replace their computers. If the City moved to equalize computer expenses over fiscal years, the City would need to mandate the expense rather than just appropriate the funds for the expense. On average, the City spends approximately \$24,000 per fiscal year on computer replacements. Approximately 20 computers are due for replacement because they will exceed the four-year mark within FY 2025. The City budgets approximately \$1,000 for each computer.



- Equipment & Vehicle Replacement.** City staff has also examined expenses for contractor equipment, fire department equipment, light vehicles (passenger vehicles), and heavy vehicles (dump trucks, ambulances, fire trucks, vacuum trucks). Below is a chart showing actual expenses for equipment and vehicle replacements aggregated from all funds in previous years, ranging from approximately \$276,000 to \$1,000,000 in a given year fiscal year. These expenses can easily be skewed in a given fiscal year based on purchasing heavy equipment, costing upwards of \$350,000. The City anticipates acquiring vehicles and equipment, which are included in the capital project list.

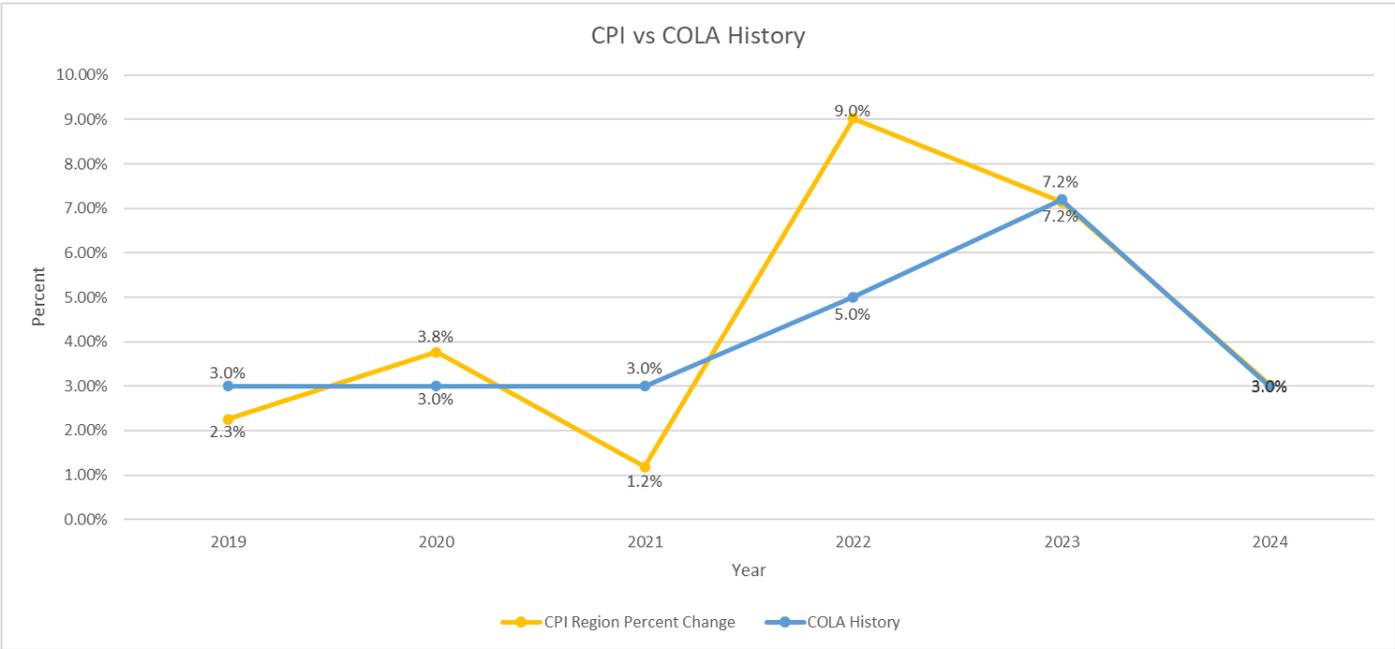
On May 1, 2012, the City Council adopted Resolution No. 12-23, creating Fund 41-Vehicle/Equipment Capital Project Fund to accumulate financial resources for the timely replacement of vehicles and equipment for General Fund and Special Revenue Funds when the need arises. As such, the accumulation of financial resources in the Fund 41-Vehicle/Equipment Capital Project Fund is the City's financial planning that mitigates the impact of replacing equipment and vehicles. On average, the City spends approximately \$500,000 per fiscal year on equipment and vehicle replacement. The FY 2025 Budget proposes appropriating \$330,000 on new vehicles, \$624,000 on a fire truck, and \$100,000 on various pieces of equipment for the Public Works Departments.



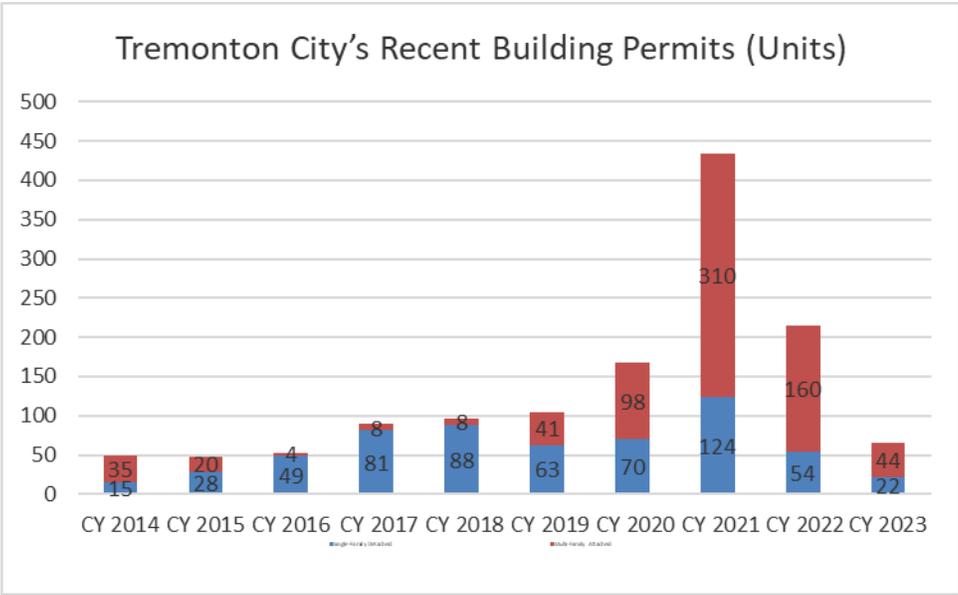
COLA Increases. FY 2025 Budget includes a COLA for employees' pay. The COLA increases 1) the minimums and maximums of the pay grade; 2) uniformly increases every employee's current wage and increases On-Call Pay, uniform allowances, and other miscellaneous pay; and 3) is meant to offset inflation. The COLA is essential because it helps the City stay current with comparable public entities for pay ranges and mitigates the City from falling behind in the market for starting pay, which helps recruit employees. Every employee, regardless of performance, receives COLA adjustments.

The FY 2025 Budget proposes a 3% COLA and a 0% merit increase. Robert Spendlove, Senior Vice President - Economic and Public Policy Officer at Zions Bank, stated the best source of regional inflation is the Bureau of Labor Statistics. The Mountain region, which includes Utah, shows that inflation has increased 3% from January 2023 to January 2024. Below is a table that records what the City has granted these past few years with COLA and Merit Increases compared to Jan-Jan CPI percent change.

Tremonton City's Recent COLA & Merit Increases



Impact Fees. As noted below, the City staff estimates the issuance of 30 single-family detached building permits and 35 multi-family attached during FY 2025. It is worth noting that the Mathison Apartments project has caused a significant increase in building permits, specifically 232 units in 2021 and 72 units in 2022, as shown in the chart below. City staff believes it prudent to estimate growth-related revenue conservatively due to variables such as interest rates, local economy, and materials supplies. All revenue estimates associated with impact fees are derived from the 30 single-family detached building permits and 35 multi-family detached building permits.



Tremonton City's Recent Building Permits Table

Calendar Year (CY)	Single-Family Detached	Multi-Family Attached	Total Building Permits
CY 2019	63	41	104
CY 2020	70	98	168
CY 2021	124	310	434
CY 2022	54	160	214
CY 2023	22	44	66

Impact fees are generally collected to reimburse the City for system improvements that have existing capacity to serve new growth (“buy-in”) and future system improvements that will create capacity to serve new growth (“future facilities”). The portion of the impact fee used to reimburse the City for existing capacity to serve new growth is commonly referred to as “buy-in” of existing facilities. The following Tremonton City impact fees currently have a buy-in component: water, sewer, wastewater treatment, stormwater, transportation, fire/ems. The “buy-in portion of the impact fees is revenue that is not restricted and may be used for any purpose.

However, the portion of the impact fee that is being collected for future facilities is restricted revenue for the aforementioned purpose. During fiscal years when the City is not undertaking a future facilities project for which the impact fees are being collected, a contra revenue amount (i.e., a negative amount in the line item entitled “impact fee reserve”) is budgeted to reduce the revenue so that the Budget does not mix capital revenue with operational revenue.

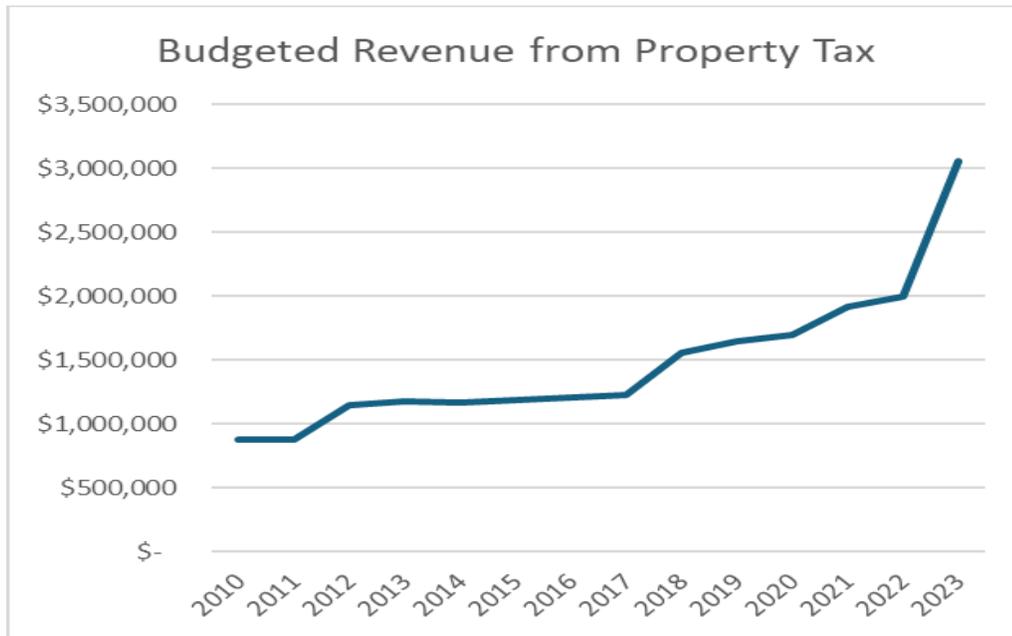
10- General Fund.

Revenues. Most of the revenues within the General Fund have remained flat from the last fiscal year. However, below is an explanation of revenue sources in the General Fund that are being proposed to increase or decrease:

- *10-31-100 General Property Tax.* The Box Elder County Auditor’s combined Certified Tax Rate for Tax Year 2024 has not been released yet. Last years property taxes generated \$3,055,240. The city is guaranteed that amount plus new growth. The new growth estimate is ~\$80,000. The Tremonton City Annual Implementation Budget 2024-2025 suggests adopting the certified tax rate and not increasing property taxes.

The property tax system is “revenue driven,” only allowing cities to receive the same amount of revenue as it did for the last fiscal year, plus any revenue associated with growth in a city’s tax base (for which the City is required to provide services). The only opportunity for the City to keep pace with inflation is to increase the tax rate to provide more revenue than it received last year through the public hearing process called the “truth in taxation.”

Below are two interrelated graphs on property tax. The first graph, entitled “Budgeted Revenue from Property Tax” shows the growth in property tax revenue from 2010 to the present. The second graph, entitled “New Growth Value/New Taxable Values (Real & Personal Property) shows the growth in the City’s tax base. The “Budgeted Revenue from Property Tax” graph shows a noticeable increase in property tax from FY 2011 to FY 2012 and from FY 2017 to FY 2018. These increases to the City’s budgeted revenues from property tax are attributed to large increases to the City’s tax base from Malt-O-Meal and West Liberty Foods real and personal property tax being received by Tremonton City rather than being received by the Tremonton City Redevelopment Agency. These increases are shown in the second graph, with almost \$100 million in taxable value increasing in FY 2012 and approximately \$120 million of taxable value increasing in FY 2018. The increased budget revenue from property tax that occurred in FY 2021 and 2024 is attributed to the City going through the “truth in taxation” process to increase the tax rate to provide the City with approximately \$200,000 in 2021 and \$1,000,000 in 2024 of additional revenue attributed to the City migrating from a volunteer fire department to a full-time fire department in 2021 and 6 additional Police Department staff in 2024. Also worth noting is that in FY 2014, the City experienced a loss in taxable value associated with centrally assessed property values decreased by a court order.



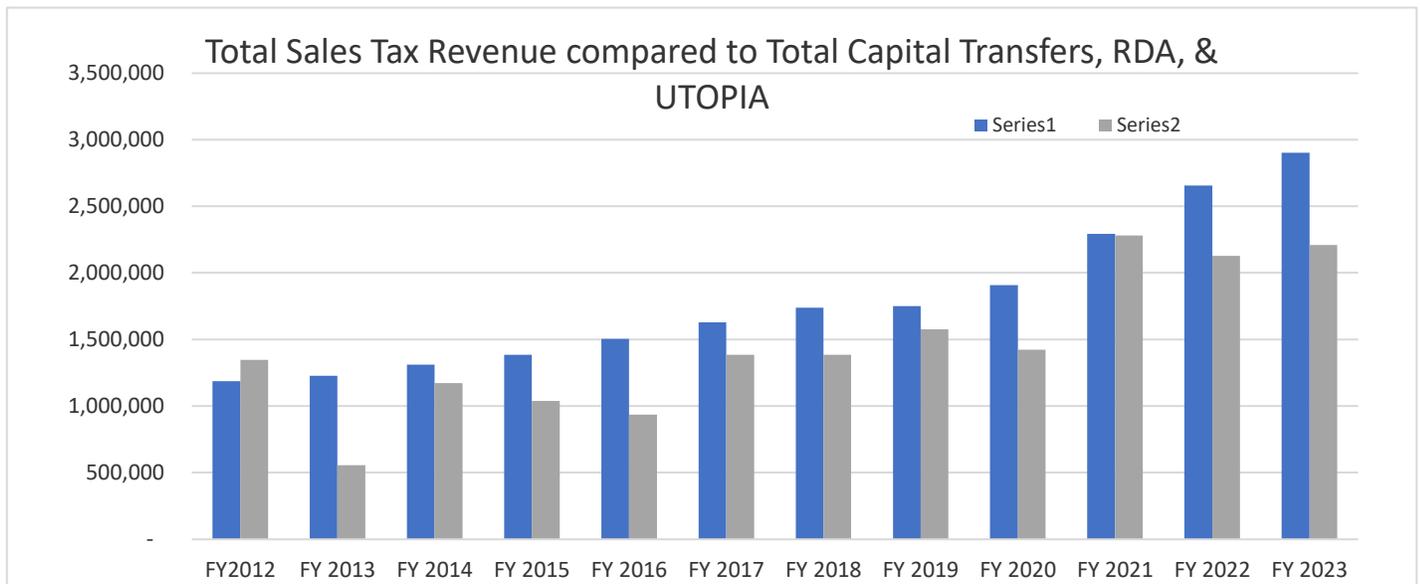
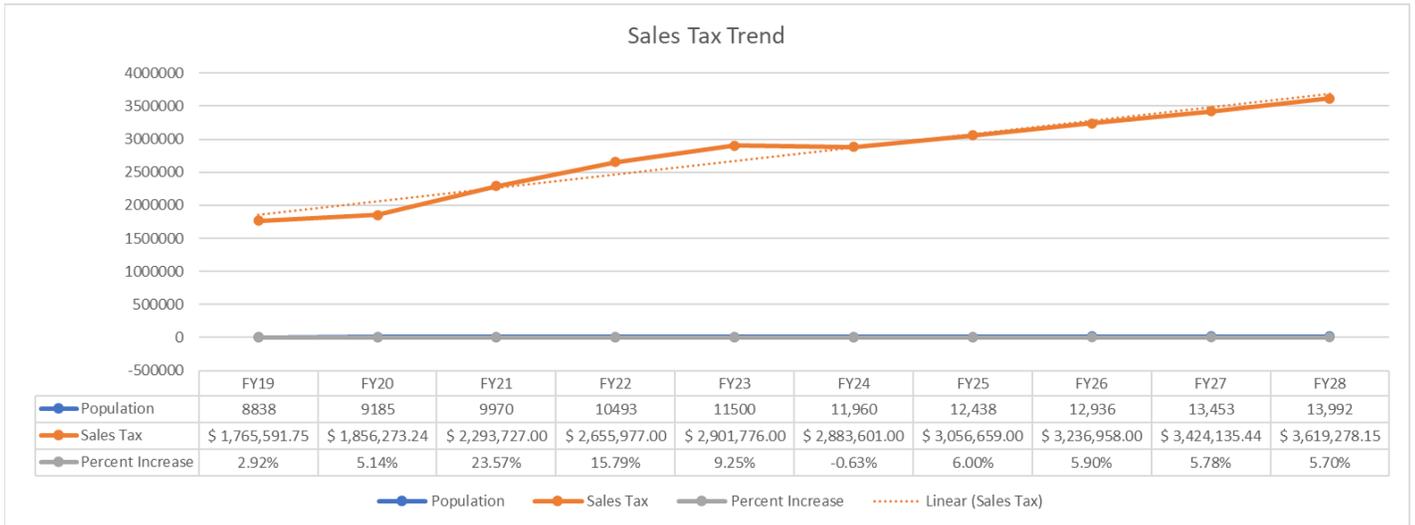
- **10-31-130 General Sales & Use Tax.** This revenue stream can vary yearly based on sales tax collected locally and throughout Utah. Over the past years, the City experienced increased sales taxes, as shown in the bar graph below. The most recent sales tax receipts show that as of March of FY 2025, the City is 5% ahead of the last fiscal. While it is difficult to know what to expect with the economy, it is reasonable to think that the sales tax could stay constant or perhaps slightly decrease.

For FY25, City staff estimated sales tax based on a historical trendline. The city started this more aggressive approach to estimating sales tax revenue in FY24. Concurrently, the City is also proposing an aggressive approach to funding capital projects in the FY25 by budgeting the transfers of approximately 80% of sales tax anticipated to be received in FY25 to the City's UTOPIA Debt service, special revenue funds, (Parks, Recreation, Fire) and capital projects funds (Fund 40 Capital Projects; Fund 41 Vehicle Capital Projects; Fund 42 Transportation Capital Projects) and RDA Main Street Fund. This approach is consistent with the State Legislature's purpose and intent of sales tax as codified in Utah Code 59-12-202 (1), which states:

It is the purpose of this part to provide the counties, cities, and towns of the state with an added source of revenue and to thereby assist them in meeting their growing financial needs. It is the legislative intent that this added revenue to be used to the greatest possible extent by the counties, cities, and towns to finance their capital outlay requirements and to service their bonded indebtedness.

Below are two graphs associated with sales tax. The first chart, entitled “Sales Tax Trend,” shows past fiscal years' sales and use tax revenue (audited), and an estimate on future years sales tax based on a linear trend line. The second graph, entitled “Total Sales Tax Revenue Compared to Total Capital Transfers, RDA, and UTOPIA Debt,” shows the amount of sales tax that the City received during the fiscal year and the percentage that was transferred to a capital project fund, redevelopment agency fund, or otherwise used for UTOPIA debt consistent with the State Legislature's purpose and intent of sales tax. To provide revenue for the City's capital projects fund and redevelopment agency fund, the higher the percentage, the more funding that is available to undertake capital projects in the future.

The City is proposing to budget \$3,000,000 in sales tax for FY 2025 Budget.



- 10-32-210 Business License Fees.** On June 2, 2020, the City Council adopted Ordinance No. 20-07, approving the adoption of business licensing fees, including licensing fees on businesses that cause disproportionate costs on municipal services provided by Tremonton City, such as public safety. A business fee analysis was completed before adopting Ordinance No. 20-07, which determined the maximum business license fee allowed by law that the City Council can adopt. In general, the City Council did adopt the maximum fee as allowed by law, with the exception of the following businesses: Gas & Convenience Stores, Hotels/Motels, and Medical/Hospitals, which was less than the maximum fee. The business license fees anticipated to be collected in FY 2025 are anticipated to be \$37,600. Budget \$37,600.

- *10-32-220 Building Permit Related Revenues.* This revenue stream can vary from year to year based on various factors. Developers are continuing to gather information for potential developments and submitting applications for plan reviews. It is worth noting that the Mathison Apartments project has caused a significant increase in building permits, specifically 232 units in 2021 and 72 units in 2022. City staff believes it prudent to estimate growth-related revenue conservatively due to variables such as interest rates, local economy, and materials supplies. All revenue estimates associated with impact fees are derived from the 30 single-family detached building permits and 35 multi-family detached building permits. Building permit revenues anticipated to be collected in FY 2025 are \$125,000.
- *10-39-999 Fund Balance to be Appropriated.* The General Fund typically uses Fund Balance to make the difference between estimated revenues and expenses. The FY 2025 Budget proposes an appropriation of \$167,000 to offset one-time expenses within this FY budget specifically attributed to the following: Contribution to the Solid Waste Fund, annexation and water plans, building upgrades to the PD and Parks Offices. Budget \$167,000

Notable Expenses Included in Budget. Notable expenses in this Fund are as follows:

- *10-40-720 Contribution to Other Funds* On December 5, 2023 the City Council adopted Resolution NO. 23-75 establishing a separate fund for solid waste operations. In order for this fund to have a fund balance, the city will contribute \$50,000 to 57-38-700 for a capital contribution. Budget \$50,000.
- *10-52-370 Other Professional & Technical (Planning & Zoning- Annexation Plan).* Utah Code 10-2-401.5 states that no municipality may annex an unincorporated area into their City unless the municipality has adopted an annexation policy plan. Tremonton City does have an annexation policy plan adopted in the early 2000s and amended several times. However, City staff believes that more thoughtful consideration of some of the State Code requirements is needed to understand the infrastructure required to service areas outside of the City limits. There are several unincorporated areas that City staff believes should be considered for annexation by Tremonton City to provide continuity for land use, transportation, and utility service. To be efficient in the City's planning effort for the Annexation Policy Plan, the City would engage Landmark Design for the land use & planning analysis, Jones & Associates for the infrastructure analysis, and Zions Public Finance for the financing of infrastructure. The cost of the planning efforts is unknown. However, as a placeholder, it is proposed that the City budget \$50,000
- *10-52-370 Other Professional & Technical (Water Use and Preservation Plan).* Tremonton City staff has been working on preparing a Water Use and Preservation Element, which will eventually be incorporated into the General Plan as required by recent state legislative decisions. More specifically, the requirements of SB 110 (2022) require that Tremonton City amend the general plan and address how land use planning impacts water use. Accordingly, the plan will address the effect of permitted development or patterns of development on water demand and water infrastructure, methods of reducing water demand and per capita consumption for future and existing development, and opportunities to modify municipal operations to conserve water. The City also desires to meet state requirements (HB 282) that will modify the existing landscape ordinance as a Waterwise Landscape Ordinance. It is proposed that Tremonton City use Landmark Design to facilitate the creation of these two projects as part of a coordinated effort, which will help to ensure the two distinct yet interrelated projects are integrated and coordinated. Budget \$10,000.
- *10-52-370 Other Professional & Technical (Planning Consultant).* It is anticipated that the Tremonton City planning consultant will need to update ordinances consistent with policies and plans. Budget \$10,000.
- *10-54-500 Equipment Less Than \$5,000.* New crime scene camera, canopy, and evidence kit. Along with other ongoing equipment Budget \$30,000
- *10-54-720 Building Improvements.* The aging Police Department requires paint on the outside of the building, landscaping, and a walkway repair. Budget \$18,500
- *10-60-540 Backhoe Upgrade.* Annually, the Street Department trades in its backhoe and purchases a new backhoe. The backhoe is used in maintaining streets and other projects and services in the General Fund. After the trade- in the amount to purchase a new backhoe, is \$12,000. Budget \$12,000.
- *10-60-566 Wayfinding Signage.* Multiple planning studies dating as far back as 1988 and as recent as the 2022 Tremonton Land Use Plan have recommended that the City implement a signage plan to improve and promote greater economic activity in the Central Business District. More specifically, a wayfinding system aims to provide

visitors with information and guidance on the City's business district, art district, and amenities beyond the off-ramp's immediate vicinity. The City desires to implement these planning studies' recommendations of improving the City's signage to promote economic activity in the City.

To commence the project, the City has engaged an urban designer to create the sign design and construction details and obtain UDOT approvals on Main Street necessary to implement a comprehensive wayfinding system. The wayfinding construction document was completed in the Spring of 2023. For FY 24 it is proposed that the City appropriate funds to construct Phase 1 of the wayfinding system

The City received a grant from EDC Utah for \$5,000 (which was used for the Branding project) and a grant from the Box Elder County Tourism Tax Advisory Board for \$40,000. The City was granted \$50,000 from the Utah Office of Tourism to manufacture the signs. (See *10-34-380 Tourism Grants*). Budget \$50,000.

- *10-72-704 Improve to Building Over \$5,000.* The Parks & Recreation Building located at 615 North 1000 West was originally used as a one-unit apartment/office and an airplane hanger before the City closed the Airport in 2000. The activities on the site include Park Department's day-to-day operations, coaches' meetings, referee meetings, etc. It is proposed that the City budget some funds to make exterior improvements to the building, such as paint, replacement of the roof, window replacement, landscaping around the exterior, etc. The city budgeted \$15,000 last year that went unspent. The Parks and Recreation Director would like to roll that money forward and budget another \$15,000 to do an exterior project on the building. Budget \$30,000.
- *10-73-480 Arts Council.* The Arts Council has completed several projects, including finishing the mural at the fairgrounds and a mural honoring and celebrating the Northwestern Band of the Shoshone's Chief Sagwich Timbimboo's 200th birthday. It is proposed that the City Council appropriate the funds needed to keep the Arts Council functioning and operational. Budget \$10,000.

Debt Service Schedules- General Fund. The following are debt service obligations associated with the General Fund:

- *10-89-100 UTOPIA Debt Service.* Tremonton City pledges its Sales Tax as a repayment source associated with UTOPIA bonds, which were used to construct a fiber network for member cities. Currently, ~35% of available users are signed up for UTOPIA in Tremonton City. For FY25, the City will pay \$411,500 in debt service. The City's UTOPIA debt service obligations continue to grow with UTOPIA at a rate of 2% each year until its maturity in 2040.
- *10-89-101 UTOPIA - Refund of Debt Contribution.* UTOPIA/UIA is performing well financially. The network is available to over 170,000 addresses with approximately 52,400 active subscribers. UTOPIA/UIA is continuing to rapidly expand the network. UTOPIA/UIA has recently completed the build-out of all original UTOPIA/UIA cities and is now focused on partner cities and middle-mile projects. For FY25, UTOPIA/UIA is providing the City with \$118,000 in debt relief payments or, more specifically, a reduction to the current loan payment. The City has created a "contra-expense" to recognize a reduction in expense for what would otherwise be debt payments. Budget -\$118,000

Fund Balance & Transfers. There are several transfers of funds associated with FY 2025, which are as follows:

- *10-90-948 Transfer to Fund 26 Parks.* There are three Parks that could be built in the next 2-10 years (Stokes Park on BR Mountain Road, Harvest Acres on the south end of town, and Rivers Edge). It would be prudent to start funding these parks with sales tax transfers. *26-36-950 Transfer in From General Fund*, with the amount being \$500,000 and *10-90-948 Transfer to Capital Equipment and Vehicles*. Budget \$500,000
- *10-90-949 Transfer to Fund 41 Capital Vehicles and Equipment.* For FY25, City staff estimated sales tax received in the General Fund based on a historical trendline. This is a more aggressive approach to estimating sales tax revenue than in past fiscal years. Concurrently, the City is also proposing a more aggressive approach to funding capital projects in the FY25 by budgeting the transfer of %80 of sales tax anticipated to be transferred in FY 25 to fund Capital Projects with the approval of the budget, rather than approving the transfers of the funds at the end FY 25. In this way, the City is actively planning on accumulating (i.e. saving) resources for future capital projects rather than seeing how much of a financial surplus may be available in the General Fund at the end of the fiscal year before making a commitment to transfer funds. The related line items in the budget to enact this more aggressive approach which includes *41-39-900 Transfer in From General Fund*, with the amount being \$100,000 and *10-90-949 Transfer to Capital Equipment and Vehicles*. Budget \$100,000

- *10-90-950 Transfer to the Capital Projects Fund.* The FY 2025 Capital Projects Budget includes projects for the Streets, Parks, Senior Center, and Cemetery (for a more detailed list, go to Fund 40 – Capital Projects) A corresponding revenue line item receives this transfer, which is in *40-39-900 Transfer in from General Fund* . Budget \$100,000.
- *10-90-951 Transfer to Fire Fund.* The FY 2025 Budget proposes transferring over approximately \$358,500, which helps offset the expenses for the Fire Fighting, a general governmental service, including a down payment on a new fire truck. A corresponding revenue line item receives this transfer, which is in *28-39-950 Transfers from General Fund*. Budget \$358,500.
- *10-90-954 Transfer to Recreation Fund.* A transfer from the General Fund to the Recreation Fund is needed to bridge an operational shortfall in the Recreation Fund. Please note that the recreation participant fees are paying for the direct expense of programs. However, the participant fees do not cover administrative costs, such as salaries and benefits of administrative City staff, utilities, etc. There is a corresponding line item in *25-39-901 Transfer from the General Fund*. Budget \$164,000.
- *10-90-955 Transfer to Fund 71 RDA.* The city is focusing on improving the downtown area, specifically Main Street. In an effort to fund projects, the city is valiantly working on obtaining grants. In order to secure grants, it is often required to have matching funds. The city will transfer money to the RDA to pay for the projects, and secure grant funds. Budget \$675,000
- *10-90-961 Transfer to Fund 42 Transportation Capacity.* A primary source of revenue for the Transportation Capacity Capital Project Fund is past transfers from the General Fund. The amount of past transfers from the General Fund is shown in the graph below entitled “Transportation Capacity Transfers from Sales Tax.” For FY25, City staff estimated sales tax revenue in the General Fund based on a historical trendline. This is a more aggressive approach to estimating sales tax revenue than in past fiscal years. Concurrently, the City is also proposing a more aggressive approach to funding capital projects in the FY25 by budgeting the transfers of 80% of sales tax anticipated to be transferred in FY 25 to fund Capital Projects with the approval of the budget, rather than approving the transfers of the funds at the end FY 25. In this way, the City is actively planning on accumulating (i.e. saving) resources for future capital projects rather than seeing how much of a financial surplus may be available in the General Fund at the end of the fiscal year before making a commitment to transfer funds. The related line items in the budget to enact this more aggressive approach which includes *42-39-900 Transfer in From General Fund*, with the amount being \$500,000 and *10-90-961 Transfer to the Transportation Capacity Fund*. Budget \$500,000

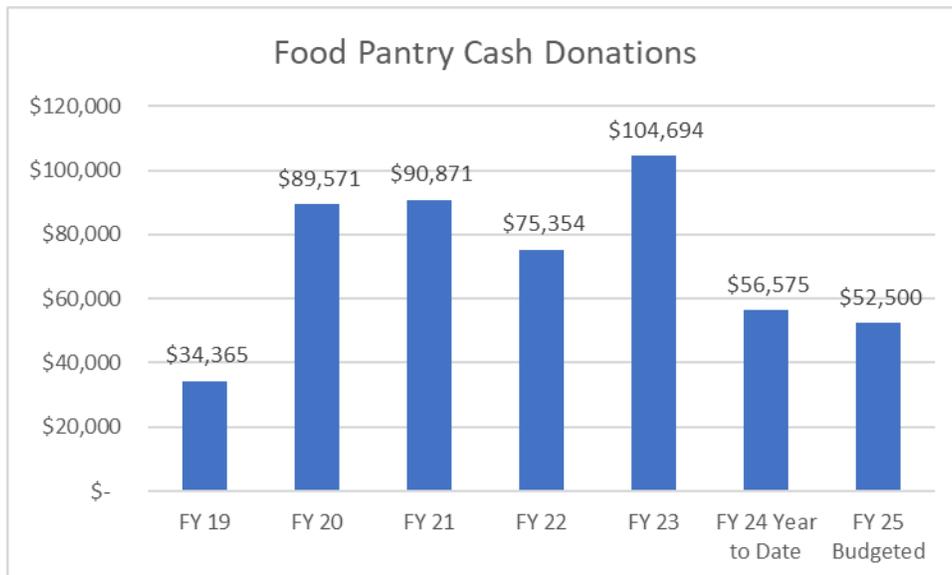
21- Special Revenue Fund- Food Pantry Fund.

Revenues & Expenses. Revenue line items *21-38-120 Private Donations* and *21-33-101 Reimbursement of Sales Tax* comprise the majority of revenue associated with the Food Pantry Fund. These revenue sources are directly dependent upon the generosity of the community; see the chart below. The revenue from Private Donations remained high in FY 2024, and while it is hoped that these cash donations will stay high, the FY 2025 budget estimates the lowest amount of donations received during the past four fiscal years. The primary revenue source associated with Food Pantry is cash donations from the Bear River Valley community. To make receipt of cash donations more convenient, the City has added an online donation option on the City’s website.

Additionally, Bear River Valley residents donate food to the Food Pantry. Food donations are significant because they provide the inventory that the Food Pantry distributes. The weight (poundage) is reported to the State of Utah, which provides sales tax reimbursement associated with the donated food.

In the past, the General Fund has transferred at the end of the year to Fund 21 even though it was not needed to eliminate a budgetary operational shortfall. These past transfers, coupled with the fact that actual revenues (cash donations) have typically exceeded expenses in this Fund, have allowed Fund 21 to build up a modest fund balance. The FY 2025 Budget estimates revenues and expenses to offset, therefore not requiring an appropriation from the Food Pantry Fund’s fund balance to overcome the operational shortfall estimated in the budget. The budgeting process has commonly appropriated fund balance to balance the budget; however, actual revenues have always exceeded this Fund’s expenses. The Food Pantry Director has always done a great job managing the financial resources in this Fund.

It may be worth noting that the Food Pantry was established as a Tremonton City Department in 1999, and the revenues and expenditures related to this department were accounted for in the General Fund. However, since the primary revenue supporting the Food Pantry is private donations or other restricted revenue, the City determined that creating a separate Fund for the Food Pantry would improve budgeting, accounting, and transparency associated with the community's private donations. The City Council created a separate accounting fund for the Food Pantry by adopting Resolution No. 12-14.



Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *There are no notable expenses in the Food Pantry Fund for FY25.*

25- Special Revenue Fund- Recreation Fund.

Revenues & Expenses. The revenues and expenses for recreation were accounted for in the General Fund. However, with the City Council's adoption of Resolution No. 11-60, the City created a Recreation Fund so that the City could establish departmental expense accounts for each recreation program offered. More specifically, this allowed the City financial visibility to ensure that participation fees (revenues) were roughly equal to the direct cost of the City facilitating the recreation program (expense). Accordingly, recreation participant fees generally pay for the direct expense of programs. However, the participant fees do not cover indirect costs such as salaries and benefits of administrative City staff, administrative supplies, utilities, etc., which are contained in the *25-40 Non-Department Expense* of this Fund's budget and *25-90-905 Admin Service Charge*. The FY25 estimates, revenues and expenses require \$164,000 to be transferred from the General Fund's fund balance to bridge an operational shortfall in the Recreation Fund.

26- Special Revenue Fund- Parks.

Revenues. This Fund accounts for park-related impact fee revenues and park-related impact fee construction projects that add capacity to the City's Park and trail system. The primary revenue associated with this Fund is impact fees collected for parks-related projects and grants. Looking forward, there will be three parks constructed, Stokes Park on the West end, Harvest Village on the South end, and Rivers Edge on the East end. To start saving for these parks there will be a \$500,000 transfer from sales tax funds in FY25. FY 2025 Budget estimates that \$200,000 of park impact fees will be collected. \$504,380 will be added to the fund balance to pay for future park improvements.

- **Notable Revenue Sources.** Notable revenue sources in this Fund are as follows:
- *26-36-632 Grants.* The City received a Rural Communities Opportunity Grant (RCOG) grant to make improvements to Midland Square. The city is in the process of receiving public input to readjust the scope of this grant. The overall project costs are estimated to be \$579,600, with the grant funds totaling \$405,720 with the City providing a match of \$173,880. Budget \$365,100.

- *26-36-640 Transfer from Fund 71-RDA District #2.* The City received a Rural Communities Opportunity Grant (RCOG) grant to construct a permanent stage area, additional power pedestals for vendors, and public restrooms in Midland Square. The city is in the process of receiving public input to readjust the scope of this grant. The RCOG grant rules require Tremonton City, being a 4th Class City, to provide a 30% (\$173,880) match of the total estimated project costs of \$579,600 for the Midland Square infrastructure improvements.

These aforementioned improvements will add capacity to the Tremonton City Park System. To allow the City to receive credit for the City’s matching portion of the RCOG project, the Tremonton City Redevelopment Agency adopted Resolution No. 23-04, agreeing to transfer previously provided financial contributions made from the General Fund to Fund 26 Parks. More specifically, Fund 71- RDA District #2 Fund- Downtown is returning capital contributions of \$173,880 previously made from General Fund revenue to Fund 26. Budget \$173,880.

Notable Expenses Funded. Notable expenses in this Fund include:

- *26-62-320 Engineering & Other Professional & Technical.* This is an ongoing line item associated with developing future park facilities that are impact fee eligible. Budget \$7,000.
- *26-62-709 Midland Square (RCOG Grant).* Midland Square Stage, Restrooms, and Electrical upgrades. Tremonton City submitted RCOG application proposing infrastructure improvements to construct facilities at Midland Square to accommodate public events or programs and the gathering of people. The city is in the process of receiving public input to readjust the scope of this grant Tremonton City specifically proposed that the Rural Communities Opportunity Grant funding to construct infrastructure, including a permanent stage area, additional power pedestals for vendors, and public restrooms, with a total cost estimated to be \$579,600 Constructing a permanent stage area, additional power pedestals for vendors, and public restrooms in Midland Square will add capacity to the Tremonton City Park System. As such this is an impact fee eligible project; although, only expenses that the City pays (i.e., not the granted fund portion) is eligible to be included as the “buy-in” of a future impact fee calculation (currently estimated to be \$173,880). Budget \$579,600
- *26-62-715 Acquisition of Water Shares.* With the ongoing development of the secondary water system, the City will need water shares within the Bear River Canal Company. It is proposed that the City purchase water shares to meet the demands of irrigating parks. Since the availability of water shares in a given fiscal year is unknown, it is proposed that the City budget funds each fiscal year to be in a position to acquire shares when they become available. Budget \$50,000.
- *26-62-716 Trails* The city acquired an easement from Rocky Mountain Power for the portion of the Central Trail to be built on their property. This trail must be constructed by September 6, 2026 for the agreement to be in effect. See Resolution NO. 20-51. It is unknown the actual cost of construction for this portion, but the budget is a placeholder for the construction of the trail. Budget \$100,000.

28- Special Revenue Fund- Fire Department.

Revenues. The estimated revenues and expenses for FY 2025 Budget require \$1,390,000 to be appropriated from reserves. The General Fund is also transferring over \$358,500, which helps offset the expenses for the Fire Service portion of Fund 28.

Notable Revenue Sources. Notable revenue sources in this Fund are as follows:

- *28-39-950 Transfer from the General Fund.* Beginning with the FY 2022 Budget, the City increased property tax receipted into the General Fund in the amount of \$202,373 to fund a staffing increase to respond to the growing number of emergency calls as further described below line item *28-52-100 Ambulance Wage (EMS Department).* The FY 2025 Budget proposes transferring over approximately \$358,500, to help offset the proposed expenses for the Fire Fighting. A corresponding line for this transfer is *10-90-951 Transfer to Fire Fund.* Budget amount \$358,500.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

Non-Departmental Expenses.

- *28-50-106 Drug Test/Physicals (Non-Departmental)*. OSHA requires Fire Fighters that wear SCBA (self-contained breathing apparatus) respirators to have a more extensive physical annually. This GL line is associated with the more extensive physical. Budget \$30,000.

Fire Expenses.

- *28-51-250 Supplies & Maintenance*. The City purchased a Spartan Ladder Truck in 2008. This apparatus is 14 years old and needs more extensive repairs, including rebuilding a pump. The National Fire Protection Association (NFPA) also provides standards for fire fighting equipment, such as nozzles and hoses. These standards suggest that these pieces of equipment need to be replaced. Budget \$50,000
- *28-51-252 Personal Protective Equipment*. The Fire Department is in the process of identifying all the dates of their existing turnout gear. Turnout gear costs about \$3,000 a set and is only good for ten years. Turnout gear is also size dependent, so as the City hires new volunteers and part-time and full-time employees, the City has to purchase new gear if they are not a proper size already within the City's inventory. It is recommended to have at least two sets of gear for full-time employees so they can clean their gear after a fire and not wait until the end of their shift to clean their gear. It is also a requirement that the gear gets sent annually to be inspected, and the City does not have replacement gear for these employees while the gear is being inspected. The \$90,000 is estimated to have two gear sets for all members. Budget \$20,000 annually.
- *28-51-710 Fire Truck Purchase*. NFPA standards recommend placing fire engines to reserve status at 15 years and taking the fire apparatus out of service at 20 years. As such the Fire Chief is recommending that Fire Trucks are replaced every ten years. The most recent Fire apparatus is a rescue truck that was purchased was received in January 2018. The Tremonton Fire needs a new fire truck to replace a 1995 E1 Fire Engine (Engine 31) as its primary engine for fire response. The primary fire engine has approximately 40,000 miles, but after time the fire apparatus starts to deteriorate from the inside out. This 1995 E1 Fire Engine (Engine 31) is reaching the end of its service life, and the fire truck is used to respond to emergencies for both medical and fire.

On November 15, 2022, the City Council approved Resolution No. 22-65, approving the purchase of a new fire engine. The total cost for this fire truck is \$636,379. The City may deduct \$12,470 if it pays Rosenbauer \$324,973 when the chassis arrives at the South Dakota plant for a total cost of \$623,909. The estimated delivery time to complete the chassis for the Rosenbauer Fire Engine was December of 2023 but has been delayed, with the fire engine originally scheduled to be completed in the Spring of 2024, but has also been delayed to the FY25 budget year. After purchasing this engine and previously repairing the City's ladder truck, it is anticipated that the City will not have to purchase a new fire engine for about 20 years. Budget \$624,000.

EMS Expenses.

- *28-52-100 Ambulance Wage (EMS Department)*. In 2019 the City Council hired a consultant to perform a staffing analysis for the Fire Department to better understand the issue of the apparent need for additional EMT/Firefighter staffing for the growing number of EMS calls. The primary element of this staffing analysis was to evaluate the current labor model of paid-on-call employees meeting the growing demand for EMS calls. The staffing analysis revealed that the current department labor model is straining paid-on-call employees to meet the growing call demands. Since that time over several fiscal years the City has evolved from a paid-on-call employee staffing model to full-time staffing in the station as further detailed below.
 - FY 2021- Full-Time Fire Chief. The City hired a full-time Fire Chief in FY 2021 to start the process of providing additional staffing.
 - FY 2022- Full-Time Crews. In FY 2022, the Fire Chief recommended hiring six full-time firefighters/EMS employees to provide coverage for 24 hours and seven days a week. More specifically, the staffing at the fire station would consist of two full-time employees and one part-time employee on shift; these crew members will rotate every 48 hours.
 - FY 2023 & FY 2024- Full-Time Shift Captains. One of the recommendations Fire Chief, before departing from his position, was to hire three shift captains. This would allow each crew to have 4 employees on each shift with one of the full-time members being a shift captain. As necessary and based upon the nature of the call, the City could have two different crews, comprised of two members, which may lessen the need to rely upon paid-on-call employees. In February 2023, the City Council approved a budget amendment that appropriated the three Shift Captains. However, these positions were not filled, because the City was actively recruiting a Fire Chief, and the City ideally wanted the Fire Chief to participate in the hiring process. In FY 2024 the Shift

Captain positions were filled. The total wages for this EMS coverage is \$1,000,000 in Salaries (28-52-100), with benefits costing \$300,000 being budgeted out of (28-52-130) *Benefits*.

Notable Expenses Anticipated for FY 25. Notable expenses anticipated for FY 25 for EMS is as follows:

- *28-52-710 Ambulance Purchase.* Ambulances are an essential piece of equipment for the Tremonton City Emergency Medical Services (EMS) that is replaced at regular intervals. The Tremonton Fire & EMS Department needs a new ambulance to replace a 2008 ambulance that has over 143,154 miles since it is becoming unreliable to use in responding to emergencies.

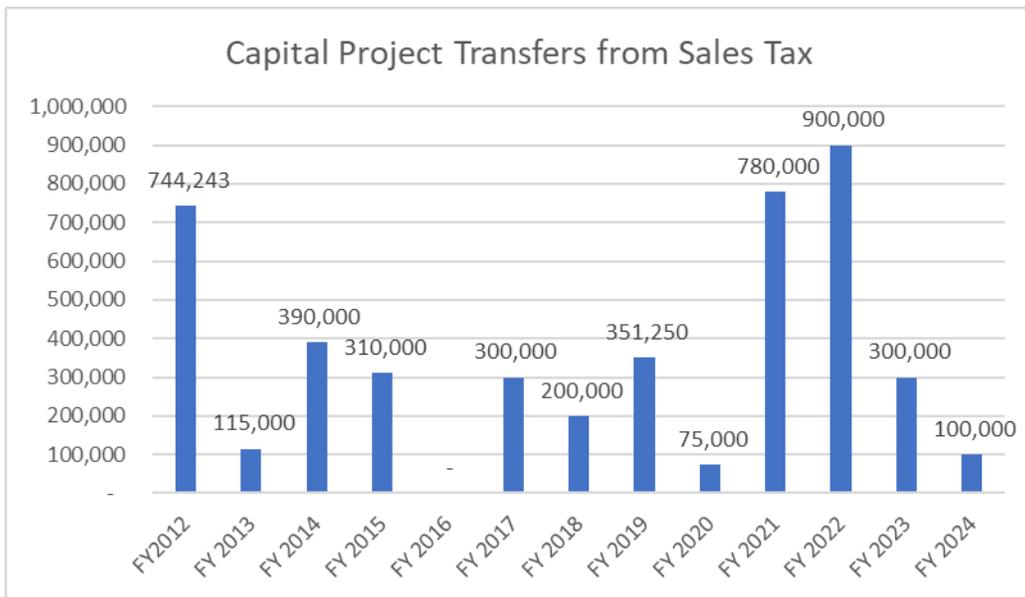
The Fire Chief has sought bids from several ambulance dealers for a 2024 ambulance. The only bidder to respond is Professional Sales and Services. On November 1, 2022, the City Council adopted Resolution No. 22-62 authorizing the purchase of an ambulance in the amount of \$268,000. The delivery date of the of the ambulance is estimated to be Mid-March 2025. Budget \$270,000

40- Capital Projects Fund.

Revenues. The revenues associated with the Capital Projects Fund are realized from past transfers from the General Fund and grant revenues. The exact amount of past transfers from the General Fund is shown in the graph below entitled “Capital Project Transfers from Sales Tax.”

For FY25, City staff estimated sales tax received in the General Fund based on a historical trendline. This is a more aggressive approach to estimating sales tax revenue than in past fiscal years. Concurrently, the City is also proposing the transfer of \$100,000 of sales tax anticipated to be transferred in FY 25 to Fund 40 Capital Projects with the approval of the budget rather than approving the transfers of the funds at the end FY 25. In this way, the City is actively planning on accumulating (saving) resources for future capital projects rather than seeing how much of a financial surplus may be available in the General Fund at the end of the fiscal year before making a commitment to transfer funds.

This year, \$644,000 is being proposed for appropriation from this Fund’s balance to fund the various proposed projects as summarized below.



Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *40-50-550 Non-Department Projects – LED Sign for Public Notices.* Councilmember Rohde has been working on ways that the city can advertise public meetings. One idea is to install an LED sign on Main street that would replace the Marble Motel sign. Budget \$45,000

- *40-60-540 Streets Capital Project Fund* – As the city expands the 1000 North road from 2300 west to 2650 west, those funds can come out of the Transportation Capacity Capital Fund as that will increase capacity to the roads network. However, 1000 north also needs to be pulverized and repaved from 2650 west to approximately 3000 west. This funding would come from Capital Projects reserve funds. Budget \$330,000
- *40-62-540 Parks Capital Project*. Build a new parking lot at the Parks building and resurface the Jeanie Steven's Park parking lot. Budget \$100,000
- *40-66-550 Senior Capital Project Fund (Senior Center Fence)*. There is a chain-link fence that divides the Senior Center from the La-Z-Boy facility. Over the years because of the configuration of the Senior Center parking lot, snow being pushed off from the parking lot has damaged the fence. Instead of the fence being upright, the fence is now leaning towards the La-Z-Boy facility. Several years ago the City reconfigured the parking lot to create a space for the stacking of snow being pushed from the parking lot. It is now proposed that the City fix the fencing that it has damaged. Budget \$35,000.



- *40-66-550 Senior Capital Project Fund (Senior Center Landscape)*. The Senior Center perimeter landscaping (between the parking lot and adjoining property line) comprises grass. Additionally, this perimeter landscaping is difficult to mow because it is steep. The City's contract mowing company is suggesting the different landscaping being considered. Landscaping comprised entirely of grass also lacks plant diversity and limited seasonal interest. Tremonton City engaged Landmark Design, a licensed landscape architect, to develop a landscape plan for the Senior Center that uses plant materials with low water requirements and adds plant diversity by using rock mulch, trees, shrubs, perennials, and ornamental grasses irrigated with a drip system. It is proposed that the City Council's appropriate funds implement this landscaping plan. Budget \$29,000.
- *40-69-550 Cemetery Capital Project (Cemetery Expansion)*. For years the City has been aware of the future need to expand the Riverview Cemetery. The City has approximately 6 acres to the west of the current cemetery for expansion. This new section of the cemetery would cost approximately \$100,000 and provide 1,024 cemetery plots. The need for new plots is starting to be realized. Additionally, critical City staff that would be vital to expanding the cemetery are nearing retirement. For these reasons, it would be helpful to undertake the cemetery expansion. It is proposed that the cemetery expansion occurs in phases over multiple years. The first phase is to lay out the cemetery and installs the irrigation system. It is recommended that the final phase will of the cemetery expansion would include restrooms and an equipment storage room. Budget \$75,000.

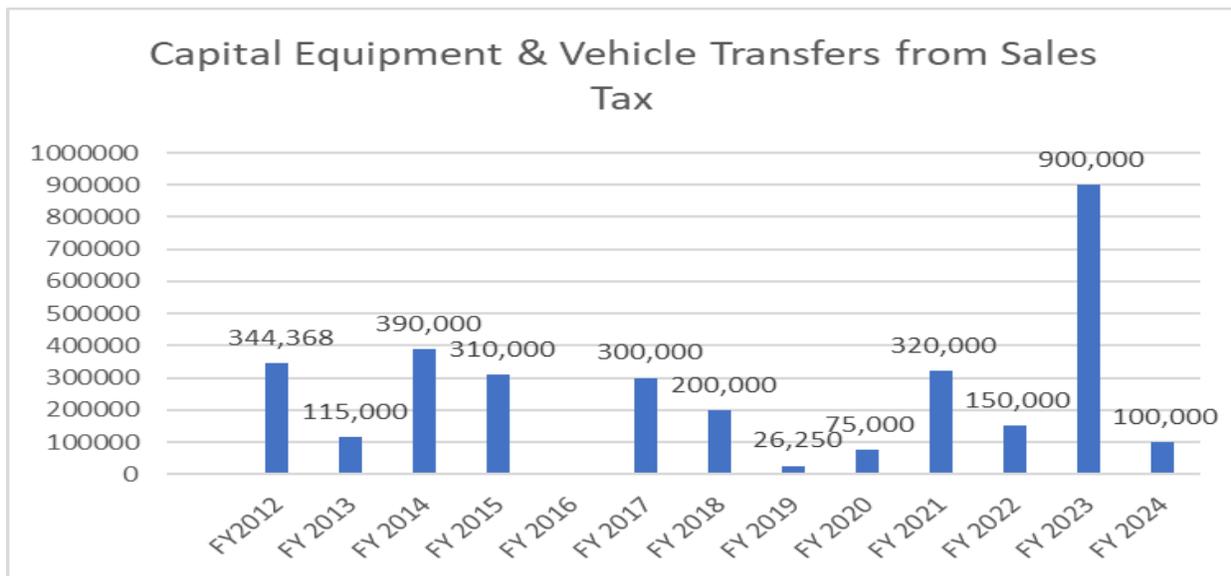
41- Vehicles Equipment Capital Projects Fund.

Revenues. The City Council adopted Resolution No. 12-23, creating the Vehicle Equipment Capital Projects Fund 41 for the accumulation of financial resources to ensure the timely replacement of vehicles and equipment for departments

primarily in the General Fund and Special Revenue Funds. The replacement of vehicles and equipment for the utility departments is realized from their respective enterprise fund's financial resources.

The revenues associated with the Vehicle Equipment Capital Projects Fund are obtained from past transfers from the General Fund. The amount of past transfers from the General Fund is shown in the graph below entitled "Capital Equipment & Vehicle Transfers from Sales Tax." For FY25, City staff estimated sales tax received in the General Fund based on a historical trendline. This is a more aggressive approach to estimating sales tax revenue than in past fiscal years. Concurrently, the City is also proposing a more aggressive approach to funding capital projects in the FY25 by budgeting the transfer of 80% of sales tax anticipated to be transferred in FY 25 to fund Capital Projects with the approval of the budget, rather than approving the transfers of the funds at the end FY 25. In this way, the City is actively planning on accumulating (i.e. saving) resources for future capital projects rather than seeing how much of a financial surplus may be available in the General Fund at the end of the fiscal year before making a commitment to transfer funds. The related line items in the budget to enact this more aggressive approach which includes 41-39-900 *Transfer in From General Fund*, with the amount being \$100,000 and 10-90-949 *Transfer to Capital Equipment and Vehicles*.

The FY 2025 Budget appropriates \$330,000 associated with purchasing vehicles and capital equipment.



Notable Expenses Funded. Notable expenses in this Fund are as follows:

- **41-42-550 Police Department Vehicle.** The City has been purchasing patrol trucks and plans to replace these vehicles at 120,000 miles instead of 80,000 for patrol cruisers. The City budgets \$70,000 for patrol truck replacements (\$50,000 for trucks & \$20,000 for equipment). Four Vehicles are proposed for FY25 Budget \$200,000.
- **41-42-560 Equipment (Police Department- Vehicle Equipment).** The City has been purchasing patrol trucks and plans to replace these vehicles at 100,000 miles instead of 80,000 for patrol cruisers. The City budgets \$70,000 for patrol truck replacements (\$50,000 for trucks & \$20,000 for equipment). Four Vehicles proposed for FY25 Budget \$80,000
- **41-48-550 Vehicles (Parks Truck)** The Parks Department needs a new truck to for the additional personnel that will be hired in FY25. Budget \$50,000.

42- Transportation Capacity Capital Projects Fund.

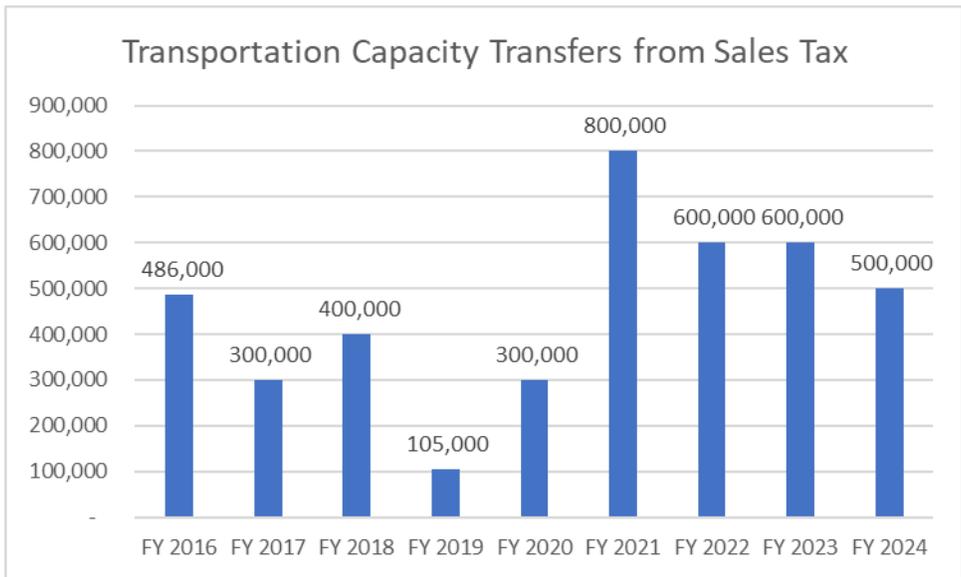
The creation of a safe and efficient transportation system is a core responsibility of the government and creates the foundation for economic growth, improved air quality and public health, and enhanced quality of life. Tremonton City has adopted planning documents that identify the future need to construct transportation projects to meet the travel demand of residents and visitors of Tremonton City.

The City Council adopted Resolution No. 16-27, approving the Transportation Capacity Capital Projects Fund 42 to accumulate (i.e. save) financial resources to help meet the financial demand in funding transportation projects that add capacity to the City's transportation system, except for trial projects in which financial resources are accumulated and accounted for within Fund 26.

A primary source of revenue for the Transportation Capacity Capital Project Fund is past transfers from the General Fund. The amount of past transfers from the General Fund is shown in the graph below entitled "Transportation Capacity Transfers from Sales Tax." For FY25 City staff estimated sales tax received in the General Fund based on a historical trendline. This is a more aggressive approach to estimating sales tax revenue than in past fiscal years. Concurrently, the City is also proposing a more aggressive approach to funding capital projects in the FY25 by budgeting the transfers of 80% of sales tax anticipated to be transferred in FY 25 to fund Capital Projects with the approval of the budget, rather than approving the transfers of the funds at the end FY 25. In this way, the City is actively planning on accumulating (i.e. saving) resources for future capital projects rather than seeing how much of a financial surplus may be available in the General Fund at the end of the fiscal year before making a commitment to transfer funds. The related line items in the budget to enact this more aggressive approach which includes 42-39-900 *Transfer in From General Fund*, with the amount being \$500,000 and 10-90-961 *Transfer to the Transportation Capacity Fund*.

The revenues associated with the Transportation Capacity Capital Projects Fund are also realized in the past from the "Buy-In" portion of the transportation impact fees. Tremonton City recently started collecting the "Buy-In" portion of impact fee for transportation facilities and not the portion of impact fees for "Future Facilities" The "Buy-In" portion allows the City to receive reimbursement for excess capacity already within the City's transportation system to accommodate new growth. Page 11 of the Transportation System Impact Fee Facilities Analysis (IFA) adopted by Ordinance 21-10 calculates the City's historical costs associated with excess capacity in the City's transportation system is \$853,414.51. Over the ten years, the Transportation IFA projects that new development will consume \$115,33.49, which the City will receive as revenue from the "buy-in" portion of the transportation impact fee. Though the "Buy-In" portion of the impact fees is not restricted to transportation, the City Council has earmarked these funds to be used for future transportation projects.

The City receives grant funds from the Box Elder County Transportation Corridor Fund associated with the right-of-way acquisition. This year the budget is only proposing undertaking the acquisition of the right-of-way that the City secured from the Box Elder County Corridor Preservation Fund. The Box Elder County Corridor Preservation Fund provides reimbursement of expenses like engineering, surveying, and appraisals.



Notable Revenues:

- 42-34-366 & 42-51-370 *Other Professional & Technical* The Box Elder County Corridor Preservation Fund has awarded Tremonton City a \$60,000 reimbursement grant to update the Transportation Master Plan. Budget \$60,000

Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *42-51-320 Engineering; 42-51-330 Legal; and.* The Box Elder County Corridor Preservation Fund provides reimbursement funds, including professional and technical services, and requires some expenses before applying for the funds, like engineering, surveying, and appraisals. Cumulatively for all three-line items, budget \$10,000.
- *42-51-370 Other Professional & Technical* The Box Elder County Corridor Preservation Fund has awarded Tremonton City a \$60,000 reimbursement grant to update the Transportation Master Plan. City staff will work with Horrock Engineering to update the plan. Budget 60,000
- *42-51-550 - 1000 North Widening.* The Transportation Plan identifies 1000 North as a minor arterial road. Currently, this road is constructed with travel lanes in each direction. To function as a minor arterial road, 1000 North needs to be expanded and configured with a center lane and travel lanes in each direction. Additionally, the sidewalk, curb, and gutter must be constructed within the right-of-way. Due to the expense, 1000 North needs to be widened in segments. Included in the FY25 budget is the widening of 1000 North from 2300 West to just past 2650 West. Budget 1,500,000
- *1200 South Widening (100 East to Railroad).* The Tremonton City Transportation Plan identifies the existing classification of the 1200 South as a minor arterial road. To better allow 1200 South to function as a minor arterial road, the City needs to expand the existing right-of-way from a 66-foot corridor (the width of a collector road) to an 80-foot corridor the width of a Minor Arterial Road. Tremonton City needs to complete this project to mitigate the traffic hazard associated with the road narrowing for the bridge that crosses over the Central Canal. Estimated expense \$340,000.
- *1650 West Construction (Main Street to 100 South).* As part of the property acquisition agreement, adopted by Resolution No. 20-12, to acquire the 1650 West corridor, Tremonton City is required to construct the full right-of-way improvements by April 2025. The cost estimate for this construction project is contained in Resolution No. 20-12. This is not an impact fee-eligible project. Estimated expense ~~\$660,000~~.

Identified Future Expenses Not-Funded. The City Council has identified these future expenses, which are not funded in FY 2024 but may be considered for funding in future fiscal years.

- *42-51-550 Acquisition of ROW.* The City is working to acquire the right-of-way according to the City's transportation plan. The City can apply to the County and use the Corridor Preservation Fund in some cases. Consistent with Resolution No. 23-02, which is Tremonton City's project priority list for Box Elder County Local Transportation Corridor Preservation Fund, the City staff submitted and received a total of \$445,000 in total grant funds to purchase future right-of-way. More specifically, the City has received \$407,000 to acquire a right of way for BR Mountain Road from 2300 West to 2000 West & 2000 West expansion from BR Mountain Road to Main Street. The City also received \$38,900 to expand Rocket Road (1200 South) from 100 East to 300 West.
 - *BR Mountain Road (200 North) from 2300 West to 2000 West & 2000 West from BR Mountain Road to Main Street.* The City estimates that the expenses for FY 2024 for this acquisition would be \$407,000, reimbursed to the City through the Box Elder County Corridor Preservation Fund. Budget \$407,000.

51- Water Utility Fund.

Revenues & Expenses. The estimated revenues and expenses for FY 2025 Budget does not require funds to be appropriated from reserves.

Revenues. Most of the revenues within the Water Fund have remained flat from the last fiscal year. However, below is an explanation of revenue sources in the Water Fund that are being proposed to increase or decrease:

- *51-36-501 Grants (CDBG).* Tremonton City is working to finalize the receipt of a \$200,000 Community Development Block Grant (CDBG) for 2024. Mayor Lyle Holmgren proposed and worked towards a CDBG that would pay a portion of the costs to design and construct an Aquifer Storage and Recovery (ASR) project. This ASR project would inject the Cedar Ridge Well with culinary water during low-demand times (October to April) to extract culinary water during higher demands months of June through September. The Cedar Ridge Well is located at approximately 12420 N. Hillcrest Drive within the Cedar Ridge Subdivision Phase 1, in unincorporated Box Elder County, Utah. For more information, please see line item 51-70-750 Water Construction (ASR Pump Project for Culinary water reserves) below. Budget \$200,000.
- *51-36-501 Grants (Water Infrastructure).* Through the efforts of David Stewart, Hemmco, LLC (lobbyist that the City Council engaged through the adoption of Resolution No. 23-09), and Mayor Lyle Holmgren, the City secured \$1,107,302 to be used to pay for the shortfall of the ASR project that the CDBG grant cover and to pay for the construction and land purchase of the east canal equalization basin. Budget \$1,107,302.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *51-70-204 BRWCD (Culinary Water).* It is unknown if Tremonton City will need to purchase more water from the Bear River Water Conservancy District than the City's contracted allotment to assist the City during the outdoor irrigation season. The FY 2024 Budget proposes to budget funds for overage so that the City can purchase water from the Conservancy District over the City's allotment if it is necessary. Budget \$100,000.
- *51-70-370 Water Dept. Professional.* GIS updates and input to the City GIS maps for all Water Valves, Fire Hydrants, and Water Meters. Budget \$35,000.
- *51-70-569 Water Meter- New Connections (Culinary Water).* The FY 2023 Budget created a new expense code to segregate water meters purchased for new development from water meters purchased to replace existing water meters. There is a corresponding revenue line item of 51-37-712 Culinary Connection which the City collects when issuing a building permit. Budget \$50,000
- *51-70-570 Water Meter - Replacement (Culinary Water).* There have been ongoing funds appropriated for the City's ongoing effort to replace water meters that are read by driving by to water meters that read from a fixed base. The City has over 3,000 culinary water meters. The Water Department is in the process of upgrading water meters to fixed base meters, as old meters lose transmitting capabilities. Budget \$150,000.
- *51-70-706 Equipment Greater than \$5,000* The Water Department is in need of replacing two crucial pieces of equipment. 1- a Mini Excavator (\$100,000) and an air compressor (\$60,000) *Budget \$160,000.*
- *51-70-750 Water Construction (ASR Pump Project for Culinary water reserves).* An Aquifer Storage Recovery (ASR) project injects an aquifer with culinary water during low-demand times during winter months to extract water during higher demands months of June through September. The ASR process replenishes the aquifer and builds up a recharge mound by utilizing the confining geologic layers within the well zone to contain the injected water.

Tremonton City owns Fish Springs, which during the months of October through April, when the culinary water demand is low, the water is not being used and flows into the Bear River. The City would like to construct an ASR project that injects this spring water into the Cedar Ridge Well which is owned by the City. John Files, a groundwater geologist, indicated that the ground strata and structure in the Cedar Ridge Aquifer are favorable for an ASR project where the Cedar Ridge Well is located.

Construct a pump station at the City's existing 2 million gallon reservoir on the east bench. Construct a 12" pump line from the 2 million gallon reservoir to the spring box tie-in. Construct backflow valve station at spring box connection. Retrofit piping at Cedar Ridge Well. Budget \$468,000

- *51-70-750 Water Construction* Water Infrastructure in the 1650 West new road construction. Budget 125,000
- *51-80-170 Water Meter Purchases (Secondary Water)*. As you know, the secondary water system will be constructed with water meters. The City already has a good inventory of Secondary Water Meters. Budget \$50,000.
- *51-80-370 Other Professional and Technical (Water Consultants)*. The Tremonton City Council adopted Resolution No. 23-09, approving a consultant agreement between Hemmco, LLC, and Tremonton City for lobbying services on state and local government relations and appropriations with the Utah Legislature and State Government agencies. As a result of this consultant agreement, that Hemmco, LCC was able to secure a \$2,000,000 grant application to construct the Secondary Water Service Area 4. The contract requires the City to pay \$10,000 per month starting on January 2023, which is six payments in FY23 and four payments in FY24. The City renewed the contract with Hemmco, LLC for another 10 months to pursue a State grant for \$1,000,000 to secure funds for the ASR Water Project, and the construction of the East Equalization Basin. Hemmco was able to help the city secure the \$1,107,302 grant. Budget \$40,000.
- *51-80-560 Secondary Depreciation (Secondary Water)*. The Finance Director calculates the pro-rata share of the life of the Secondary Water assets (infrastructure) that will be used during this fiscal year. The City includes this non-cash expense in the budget to ensure that it is saving funds to replace these assets in the future. As the value of assets increases within Secondary Water, the depreciation amount will increase. In the recent past, the City has spent approximately \$3.4 million for the full construction of Service Area 3 (Secondary Water Bond Series 2019) and \$4.4 million (Secondary Water Bond Series 2021) for the full construction of Service Area 5, and the partial construction of Service Area 2 and Service Area 4. As such, depreciation has increased from \$96,000 in FY 2022 to in FY 2023 \$200,000, and as such, there is a corresponding increase in the amount to budget for depreciation. Budget \$260,000.
- *51-80-715 Acquisition of canal shares*. With the ongoing development of the secondary water system, the City will need to have water shares within the Bear River Canal Company. It is proposed that the City purchase water shares going forward. Since the availability of water shares in a given fiscal year is unknown, it is proposed that the City budget funds each fiscal year to be in a position to acquire shares when they become available. This is an impact fee-eligible project. Budget \$50,000.
- *51-80-750 Secondary Water Construction (East Canal Equalization Basin)*. The Bear River Canal Company requires Tremonton City to construct a secondary water equalization system, which includes a large holding basin adjacent to the East Canal with an automated gate to release secondary water back into the canal associated with the City's pumping activities on the East Canal. More specifically, the automated gate will communicate with all the City's future secondary pumping stations on the East Canal, and as the variable speed pumps increase or decrease in extraction rate on the East Canal, the equalization basin would release the same amount of secondary water back to the canal system, thus eliminating the variable demand of the City's secondary system on the East Canal.

The City acquired the property for the equalization basin on the East Canal in FY 23 and thereafter construct the basin. The timing of the construction of the East Canal Equalization Basin will be determined by the timing of the Rivers Edge development. More specifically, the Developers of Rivers Edge by agreement are required to install the Secondary Water Pump Station on the East Canal. The Bear River Canal Company will only permit a secondary pump station with the construction of the corresponding equalization basin. The Developers of Rivers Edge state that they will start the construction of the River Edge improvements in the Spring of 2023. As such the City is budgeting \$350,000 for the construction of the East Canal Equalization Basin in FY24. Budget \$350,000.

- *51-80-750 Secondary Water Construction* Secondary Water Infrastructure in the 1650 West new road construction, and the 1000 North road construction project. Budget \$50,000.

Debt Service Schedules- Water Fund. Over the years, the City has issued two water revenue bonds used to construct a Secondary Water System. Below is a summary of the debt service requirements associated with the Debt Service payments for each water revenue bond issuance. The City has pledged water revenues as the source of repayment to the bondholder.

- *2019 Series Water Revenue Bonds*. In 2019, the City borrowed funds from JP Morgan Chase to construct a secondary water pump station and distribution system for Service Area 3. The City borrowed \$3.4 million in principle, with \$765,441 being paid in interest for a total amount to be repaid being \$4,165,441.01. The maturity

date of the revenue bonds is June 15th, 2034. The principal and interest to be paid for FY 2025 are \$227,000 in principle and \$65,000 in interest.

- *2021 Series Water Revenue Bonds.* In 2021, the City borrowed funds from JP Morgan Chase to construct a secondary water pump station and distribution system for Service Area 5, a pump and portion of distribution lines for Service Area 4, and distribution lines in Service Area 2. The City borrowed \$4.4 million in principle, with \$843,789 being paid in interest for a total amount repaid of \$5,243,789. The maturity date of the revenue bonds is May 15th, 2036. The principal and interest to be paid for FY 2024 are \$258,000 in principle and \$82,000 in interest.

52- Treatment Plant Fund.

Revenues. The estimated revenues and expenses for FY 2025 Budget require \$47,300 to be appropriated from reserves, which are attributed to significant capital expenses detailed in the Notable Expenses described below.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *52-72-600 Treatment Plant Depreciation.* With the Wastewater Treatment Plant upgrades comes new equipment that needs to be considered in the depreciation calculation. Specifically, this new and additional equipment includes pumps, dewatering screw, screen & generator-electrical-SCADA, basins, yard piping, screens, etc. Additionally, the City has increased the depreciation schedule for the aerator-bearing/chain replacement so that the City replaces this highly mechanized equipment every five years. Budget \$535,000.
- *52-73-540 Equipment Purchase.* Annually, the City trades in its skid loader and purchases a new skid loader. The skid-loader is used at the public works complex to load compost into pickup trucks for paying customers. The amount to purchase a new skid loader is \$9,000. Budget \$10,000.
- *52-73-750 Construction (Compost Facility Expansion).* The 2023 Impact Fee Facilities Plan (IFFP) drafted by AQUA Engineering recommends the City start planning and designing in 2024 for the compost facility expansion and expand the facility in 2025. Budget \$200,000
- *52-73-803 10-Wheel Dump Truck* To replace old truck that needs replacement. Budget \$200,000.

54- Sewer Collection Fund.

Revenues & Expenses. The estimated revenues and expenses for FY 2025 Budget require \$60,000 to be appropriated from reserves, which are attributed to significant capital expenses detailed in the Notable Expenses described below.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *54-71-750 Sewer Construction.* Sewer construction on the new road 1650 West. Budget \$129,000

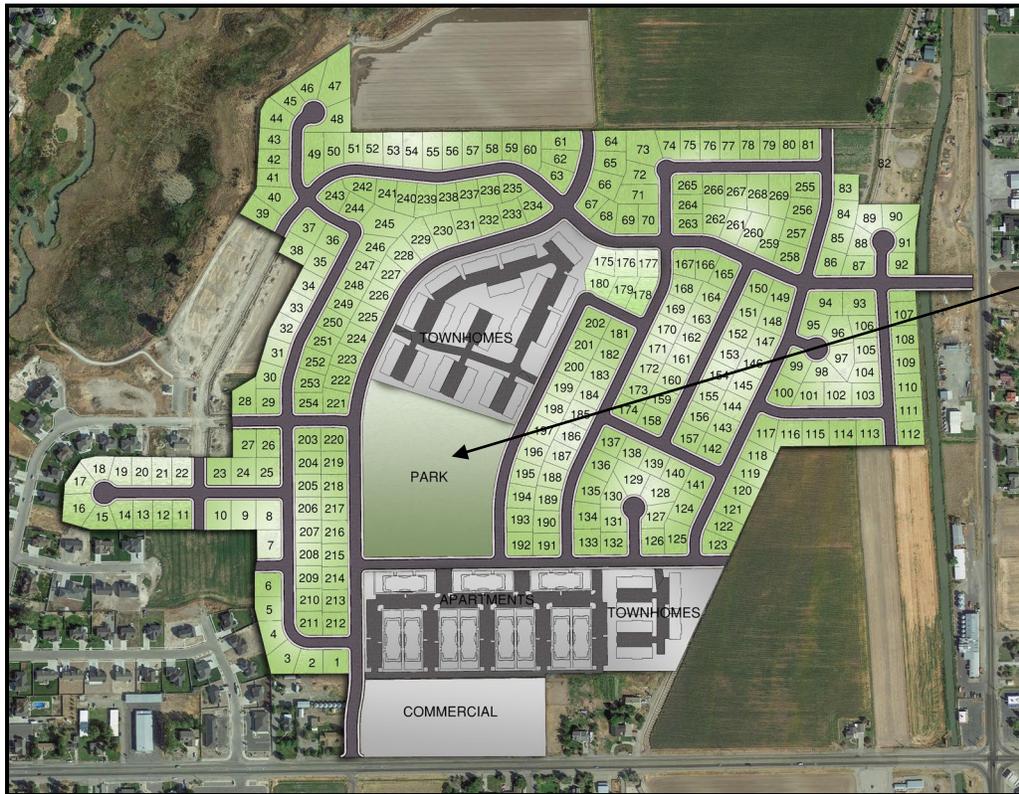
55- Storm Drain Fund.

Revenues & Expenses. The estimated revenues and expenses for FY 2025 Budget require \$489,100 to be appropriated from reserves, which are attributed to significant capital expenses detailed in the Notable Expenses described below.

- *55-39-755 Impact Fee Reimbursement for Rivers Edge Storm Drain Basin.* In accordance with Ordinance No. 21-12, the Developer has dedicated land to the City for a regional storm drain basin. The Developer's dedication of the land for the Regional Storm Drain Basin is a System Improvement, and subject to the terms of Ordinance No. 21-12, the City shall provide the Developer reimbursement in the amount of \$75,620.55 for their dedication of land.

The funds for this reimbursement shall be a proportionate share of Impact Fees collected within the Regional Storm Drain Impact Fee Reimbursement Area, as shown in Exhibit 7 of Ordinance No. 21-12. There is no date certain for reimbursement, other than that the City shall first remit payment of stormwater impact fee received

from the Regional Storm Drain Impact Fee Reimbursement Area within thirty (30) days from receipt of stormwater impact fees until the total reimbursement is made to the Developer. This line item is not an expense but is a contra revenue amount shown as a negative amount in a revenue line item to reduce the impact fee revenue associated with the City's reimbursement to the Developer for these System Improvements. Budget \$18,500.



Rivers Edge Regional Storm Drain Pond- is labeled as "Park".

- **55-39-755 Impact Fee Reimbursement for Rivers Edge Storm Drain Piping.** The City has requested that the Developer upsize stormwater piping to allow the Regional Storm Drain Basin to service areas outside the Rivers Edge boundaries and agrees that the upsizing of the stormwater piping is a System Improvement reimbursable to the Developer according to the terms of this Agreement (See Ordinance No. 21-12).

The funds for any Upsize to the Stormwater Piping shall be reimbursed through Impact Fees collected within the Regional Storm Drain Impact Fee Reimbursement Area, as shown in Exhibit 7 (in Ordinance 21-12). There is no date certain for reimbursement, other than that the City shall first remit payment of stormwater impact fee received from the Regional Storm Drain Impact Fee Reimbursement Area within thirty (30) days from receipt of stormwater impact fees until the total reimbursement is made to the Developer. This line item is not an expense but is a contra revenue amount shown as a negative amount in a revenue line item to reduce the impact fee revenue associated with the City's reimbursement to the Developer for these System Improvements. Budget \$18,500.

- **55-39-755 Impact Fee Reimbursement for Harvest Acres Reginal Storm Drain Pond.** Following the City's Pre-Annexation Agreement for the Hansen Annexation adopted with Resolution No. 20-39, the City committed to reimburse the Developer for land and water shares dedicated to the City needed to construct a regional storm drain pond. More specifically, the Harvest Acres Regional Storm Drain Basin is a System Improvement for which impact fees are being collected. As such, the City shall reimburse the Developer \$20,000 per acre for 3.1 acres that the Developer has previously conveyed to the City and 3.1 shares in the Bear River Canal Company necessary for the irrigation of the Regional Storm Drain Basin that has already been conveyed to the City. The City shall reimburse the Developer \$5,000 per water share.

The Developer has already agreed to receive payment for the 3.1 acres of real property and 3.1 shares in the Bear River Canal Company to be reimbursed from storm drain impact fees collected from the Harvest Acres Development. There is no date certain for reimbursement, other than that the City shall first remit payment of stormwater impact fee received from the Harvest Acres Development within thirty (30) days from receipt of stormwater impact fees until the total reimbursement amount for the 3.1 acres of real property and 3.1 shares in

the Bear River Canal Company is reimbursed in full to the Developer. This line item is not an expense but is a contra revenue amount shown as a negative amount in a revenue line item to reduce the impact fee revenue associated with the City's reimbursement to the Developer for these System Improvements. Budget \$18,500



Harvest Acres Regional Storm Drain Pond- is the area illustrated as the dark shade of green.

- **55-39-755 Impact Fee Reimbursement for Harvest Acres Storm Drain Piping.** In accordance with the City's Pre-Annexation Agreement for the Hansen Annexation adopted with Resolution No. 20-39, the City committed to reimburse the Developer for upsizing regional stormwater piping. More specifically, consistent with Section 2.05.020 of the Tremontion City Land Use Code, the City will reimburse the Developer the incremental pipe and construction costs to upsize the stormwater piping for any pipe size greater than eighteen (18) inches.

Tremontion City's reimbursement to the Developer for the upsize in stormwater piping shall be from stormwater impact fees that are collected from payments received with the issuance of building permits within Harvest Acres. There is no date certain for reimbursement, other than that the City shall first remit payment of stormwater impact fee received from the Harvest Acres Development within thirty (30) days from receipt of stormwater impact fees until the total reimbursement amount for upsizing stormwater piping is paid to the Developer. This line item is not an expense but is a contra revenue amount shown as a negative amount in a revenue line item to reduce the impact fee revenue associated with the City's reimbursement to the Developer for these System Improvements. Budget \$18,500.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

- **55-40-715 Acquisition of Canal Shares.** With the ongoing development of the secondary water system, the City will need water shares within the Bear River Canal Company. It is proposed that the City purchase water shares going forward to meet the demands of irrigating storm drain basins. Since the availability of water shares in a given fiscal year is unknown, it is proposed that the City budget funds each fiscal year to be in a position to acquire shares when they become available. Budget \$50,000.
- **55-40-750 Storm Drain Construction.** The Storm Drain portion of the Road Projects – 1650 West, 1000 North and 1200 South. Budget \$450,000.

57- Solid Waste Fund.

Revenues.

- *57-38-700 Capital Contribution* On December 5, 2023 the City Council adopted Resolution NO. 23-75 establishing a separate fund for solid waste operations. In order for this fund to have a fund balance, the city will contribute \$50,000 from 10-40-720 for a capital contribution. Budget \$50,000.

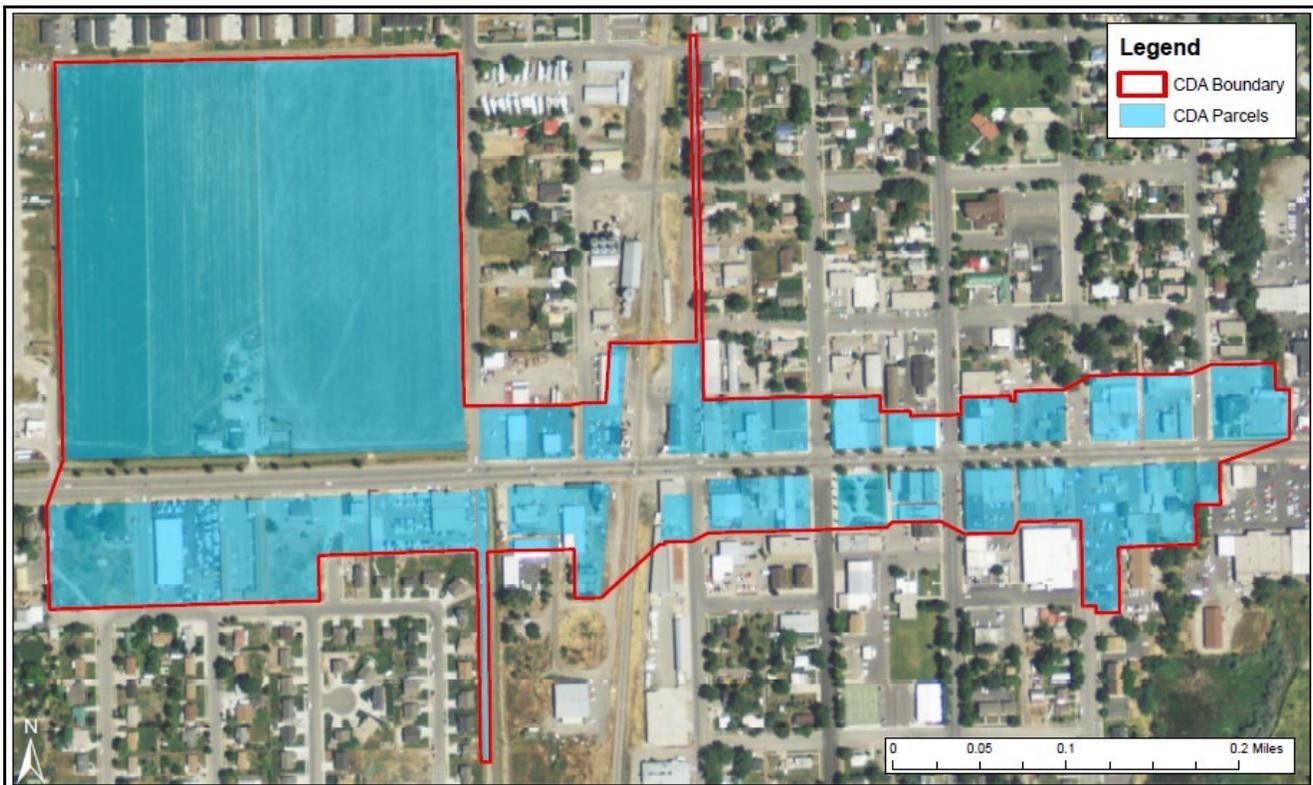
Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *57-40-611 Spring & Fall Clean-up.* The City has historically provided an annual Spring Cleanup for residents. As part of this clean-up, the City provides dumpsters throughout the City for residents to clean up their houses and yards. These dumpsters are accessible to residents for three days, and a contractor hauls away the trash and replaces the dumpster. Last year, the City did a fall clean-up for residents managed the same way as the spring clean-up. It is proposed that the City continue providing a Spring and Fall Clean-up. Budget \$17,000

71- RDA District #2 Fund- Downtown.

Revenues. The Tremonton City Redevelopment Agency (RDA) and taxing entities (Box Elder County School District, Box Elder County, Tremonton City, Bear River Water Conservancy District, and Box Elder County Mosquito Abatement District, Tremonton) have adopted interlocal agreements, which allow the Tremonton City RDA to receive 75% of the new increment in the Tremont Center Community Development Area for 15 years or up to a maximum of \$4.3 million, whichever occurs first. However, in the Sixth 2020 Special Session, the Utah Legislature, through Senate Bill 6001, enacted “The Covid-19 Emergency Extension” on August 31, 2020, which authorizes an Agency to consider extending the collection of tax increment for two years if the RDA determines conditions resulting from Covid-19 will likely impact the implementation of a Project Area. The Agency has determined that the conditions resulting from the Covid-19 Emergency will likely delay the Agency’s implementation of the Tremont Center CDA, as more specifically stated in Resolution RDA 20-11 adopted by the Tremonton RDA on December 15, 2020. The Covid-19 Emergency Extension does not allow the Agency to increase the capped amount or percentage of tax increment the RDA is authorized to receive. Since the adoption of Resolution RDA 20-11, the RDA is now authorized to receive 75% of the new increment in the Tremont Center Community Development Area for 17 years or up to a maximum of \$4.3 million, whichever occurs first.

The tax increment will be used to improve Main Street and onsite improvements to the Tremont Center Site. The Tremont Center Community Development Project Area is located along Main Street from approximately 730 West to approximately 200 East, covers 73.7 total acres, and includes 109 parcels that account for 60.3 acres of the total 73.7 acres, with the remaining acreage belonging to roads, rail, and alleyways. The Tremont Center is shown on the map below.



As the Tremont Center is actively being developed and under construction, the County Assessor determines the taxable values as of January 1st of each year. Taxable values include buildings that are partially constructed. The RDA anticipates that the maximum tax increment received by the RDA will be \$300,000 for the upcoming Budget. According to Resolution Number RDA 19-03, the Tremont Center Community Development Project Area's tax increment will be used to reimburse the developer into the future. This reimbursement is included in line item *71-81-625 Tremont Center Primary Improvements*.

In the meantime, if the RDA wants to undertake projects, it may do so but will need to receive either contributions or grants. Specifically, on September 6th, 2016, the City Council discussed the possibilities of providing financial resources to the Agency either: 1) by interfund loan, which would be a formal loan, and interest charged to the Agency, or 2) by capital contribution, an informal loan of funds where ultimately no interest is calculated or charged.

On September 20, 2016, the City Council adopted Resolution No. 16-46, which authorized from time to time through the budget process to provide the Agency with capital contributions so that the Agency may approve the commencement of improvement projects ahead of the Agency having available Tax Increment. In Resolution No. 16-46, the City Council requests reimbursement of the capital contributions, starting from the Fiscal Year 2016, without interest by the Agency if there is sufficient Tax Increment to reimburse said capital contributions. On September 20, 2016, the Agency adopted Resolution No. RDA 16-11 accepting capital contributions into Fund 71- RDA District #2 Fund- Downtown to facilitate improvement projects within the Tremont Center Community Development Project Area's boundary. The Agency also declared its intent to reimburse, without interest, the City for capital contributions and disclose such capital contributions in this annual report. In FY 2025, it is proposed that the City add \$313,520 to Fund Balance to for future capital projects. Current projects which include expenses associated with: *71-81-102 Contract Employee*; *71-81-622 Public Realm Enhancement*; *71-81-623 Wayfinding Signage*.

Fund Balance & Transfers. There are several transfers of funds associated with FY 2025, which are as follows:

- *71-81-801 Transfer to Fund 26 Parks.* The City received a Rural Communities Opportunity Grant (RCOG) grant to construct a permanent stage area, additional power pedestals for vendors, and public restrooms in Midland Square. The RCOG grant rules require Tremont City, being a 4th Class City, to provide a 30% (\$173,880) match of the total estimated project costs of \$579,600 for the Midland Square infrastructure improvements.

These aforementioned improvements will add capacity to the Tremont City Park System. To allow the City to receive credit for the City's matching portion of the RCOG project, the Tremont City Redevelopment Agency adopted Resolution No. 23-04, agreeing to transfer previously provided financial contributions made from the

General Fund to Fund 26 Parks. More specifically, Fund 71- RDA District #2 Fund- Downtown is returning capital contributions of \$173,880 previously made from General Fund revenue to Fund 26. Budget \$173,880.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *71-81-102 Contract Employee.* To revitalize Tremonton City's Main Street, the Tremonton City Redevelopment Agency (RDA) has undergone several Main Street visioning and planning processes. Each one of these plans recommends the City to designate a Main Street Manager. Based on these recommendations, the RDA has created a job description for a Main Street Manager, which is subject to being amended and refined in the future to meet the changing needs of Tremonton City. Sara Mohrman has distinguished herself as an individual with the desire, knowledge, skills, and abilities to fulfill the Main Street Manager's job description, whose primary functions include promotions, events, organization, and design. Mohrman, in conjunction with the Parks and Recreation Department, has started a thriving Farmer's Market on Main Street. The RDA desires to have an Independent Contractor, Sara Mohrman fill the position of Main Street Manager based on her demonstrated skills and abilities. Budget \$27,600
- *71-81-620 Façade Grant and Historic Preservation.* There have been multiple planning studies dating as far back as 1988 and as recent as the 2020 Tremonton Main Street Urban Design Plan that has recommended that the City implement a façade grant. The primary objective for façade grants is to improve the visual quality of buildings on Main Street by improving façades that are dilapidated, have a low aesthetic quality, or that have architecturally gone afoul.

Façade Grants are a public-private partnership focused on improving the facades on Main Street wherein both the property/business owner and City participate in the funding of the façade improvement. Façade Grants may include façades, windows, streetscapes, or exterior design elements.

Some of the basic components of a façade grant include having an architect involved in the façade design so that enhancements are architecturally correct and compatible. Having the City board review and approve the façade grants based upon a review and approval of an elevation (drawing of the improvements) and budget would ensure that there is, at least, a matching of the public to private funds into the building renovation. Additionally, there is usually a façade grant agreement between the RDA and private property owners that requires that the façade improvements remain unchanged for a period of time so that the RDA realizes the value of the investment. Budget \$100,000

- *71-81-622 Public Realm Enhancement.* This expense line item would allow for expenses such as pedestrian amenities, public art, streetscape improvements, etc. The City has gotten some great publicity from the mural projects, which include four articles in the Ogden Standard, a video segment on PBS, and magazine articles within the last few years. Additionally, Tremonton City received the Best of State award for Public Art for numerous years. It is proposed that the RDA Board budget funds to undertake a public realm enhancement project. Budget \$25,000.
- *71-81-622 Public Realm Enhancements.* The city recently received a generous grant of \$20,000 from the county tourism board for the purpose of purchasing street furniture. The funds were received during the fiscal year 2023 and were initially deposited into the city's general fund.

In the 2025 budget, it has been planned to transfer these funds to the Redevelopment Agency (RDA) specifically for the acquisition of street furniture. This decision aligns with the city's vision to enhance its streetscape and create an inviting environment for residents and visitors alike.

The success of securing this grant can be attributed to the newly appointed Main Street manager, who diligently applied for and secured the funds. Their efforts in seeking external funding opportunities and promoting the city's initiatives have been invaluable.

The purchased street furniture, which will include benches, garbage cans, and bike racks, will not only provide functional amenities but also serve as a means to showcase the city's new brand. Each item will prominently display the city's new logo and brand, creating a cohesive and unified visual identity throughout the community. Budget \$20,000

- *71-81-623 Wayfinding Signage.* Multiple planning studies dating as far back as 1988 and as recent as the 2022 Tremonton Land Use Plan have recommended that the City implement a signage plan to improve and promote

greater economic activity in the Central Business District. More specifically, a wayfinding system aims to provide visitors with information and guidance on the City's business district, art district, and amenities beyond the vicinity of Interstate 15 and Interstate 84 off-ramps. The City desires to implement these planning studies' recommendations of improving the City's signage to promote economic activity in the City. To undertake the wayfinding project, the City received a grant from EDC Utah for \$5,000 (which was used for the Branding project) and a grant from the Box Elder County Tourism Tax Advisory Board for \$40,000, as well as a state implementation grant for \$50,000 (See *10-34-475 State Grants*). It is proposed that the RDA also contribute to the Wayfinding project since the objective of the signage is to direct people to the central business district. Budget \$40,000.

- *71-81-625 Tremont Center Primary Improvements.* On April 16, 2019, the RDA adopted Resolution RDA 19-03, a property tax increment reimbursement agreement between the Agency and Tremont Center, LLC, for infrastructure improvements. The reimbursement agreement essentially grants 100% of the tax increment to Tremont Center, LLC, for what this Agreement identifies as Developer Primary Improvement up to a maximum amount of \$1,884,000 or actual costs of the Primary Improvements, whichever is less. Also contained within Resolution RDA 19-03 is the Agency's commitment to participate in the Primary Improvement of Demolition of Homes, which included the acquisition of homes, demolition of homes, and re-engineering the second entrance of the Tremont Center Site on Main Street. The Agency completed its commitment to demolish the homes and re-engineer the second entrance of the Tremont Center Site. The amount of the Agency's participation in these aforementioned improvements was \$350,000. In return, the Developer reduces its previously approved Primary Reimbursement Cap by \$350,000, from the amount granted in Resolution RDA 16-02 of \$2,234,000 to \$1,884,000 stated in Resolution No. 19-03. After the Agency reimburses the Developer \$1,884,000 or the actual costs of the Primary Improvements, whichever is less, the Agency is eligible to receive reimbursement from tax increment for Primary Improvements of \$350,000 for the demolition of the homes before the Developer may receive reimbursement for Developer Secondary Improvements. The reimbursement of Secondary improvements agreed to in Resolution RDA 19-03 grants 50% of the tax increment in a given year to Tremont Center LLC for what this Agreement identifies as Developer Secondary Improvements up to a maximum amount of \$234,000 or for the actual costs of the Secondary Improvements, whichever is less, with the Agency retaining the other 50% of the tax increment for Secondary Improvements in a given tax year. Budget \$400,000 for reimbursement of Primary Improvements to the Developer.

73- RDA District #3- West Liberty.

Tremonton City Redevelopment Agency's obligation to reimburse West Liberty Foods and Millard Refrigeration was completed with its last payment in the spring of 2018. The only revenue that will be realized in this Fund in the future is the appropriation of Fund Balance to undertake moderate-income housing projects, interest from the Fund's 73 reserves, and possible grants associated with moderate-income housing projects. This year it is proposed that the City appropriate \$1,010,000 in Fund Balance to undertake these projects.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *73-84-370 Other Professional & Technical Accessory Dwelling Unit Ordinance-* Moderate Income Housing. The Tremonton City Council and Tremonton Redevelopment Agency adopted Resolution No. 22-61 & Resolution No. RDA 22-09, respectively that identified three moderate-income housing strategies that Tremonton City was required to select from Utah Code 10-9a-403(2)(a)(iii) and identify specific measures and benchmarks for implementation of these strategies. The City is required to report on progress towards these strategies annually. The City needs to budget funds necessary to implement these strategies as follows:
 - *Strategy E: Create or allow for, and reduce regulations related to, internal or detached accessory dwelling units in residential zones. Tremonton does not currently have an ordinance to regulate Accessory Dwelling Units. This strategy aims to create a new ordinance that will provide options and specific controls and regulations for A.D.U.s in the City, both for internal and detached units. Budget \$10,000.*
 - *Strategy B: Demonstrate investment in the rehabilitation or expansion of infrastructure that facilitates the construction of moderate-income housing. To assist in the creation of moderate-income housing, the City could extend utilities to these undeveloped areas as an incentive for developers to construct moderate-income housing. In return, developers would be expected to set aside a minimum of 10 percent of new units as moderate-income housing. Budget \$750,000.*

- *Strategy N: Implement a mortgage assistance program for employees of the county/municipality, an employer that provides contracted services for the county/to the municipality, or any other public employer that operates within the county/municipality. The City values the role of essential public employees, including firefighters, police officers, teachers, public work employees, administrative staff, and others. To assist with essential public employee recruitment and retention, a mortgage assistance program will be developed to help qualifying moderate-income public employees to secure housing in Tremonton. This program would 1) give priority to public employees seeking a first-time home buyer loan through the local housing authority and 2) task the City's R.D.A. to construct and/or support the construction of moderate-income housing units specifically reserved for purchase by public employees. Employees would be eligible to participate in a waitlist/lottery process to receive prioritization for purchasing these housing units. These units would be deed-restricted, returning equity gained from the sale back to the City's R.D.A. with earmarks on developing additional moderate-income units for other qualifying public employees. Budget \$250,000.*

Attachments: Resolution and Budget document

RESOLUTION NO. 24-33

A RESOLUTION OF TREMONTON CITY CORPORATION ADOPTING THE FINAL BUDGET ENTITLED “THE TREMONTON CITY ANNUAL IMPLEMENTATION BUDGET 2024-2025 GENERAL FUND, CAPITAL FUND(S), ENTERPRISE FUND(S), AND SPECIAL FUND(S)” FOR THE PERIOD COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025

WHEREAS, on May 7, 2024, the Tremonton City Council approved Resolution No. 24-23, adopting the Tremonton City Tentative Implementation Budget 2024-2025 as required by law; and

WHEREAS, in accordance with Part 3-925 (1) (d) of the Tremonton City Corporation Revised Ordinances, the City Manager has prepared a balanced Tremonton City Annual Implementation Budget; and

WHEREAS, the City Council has reviewed the Tremonton City Annual Implementation Budget, and additions/deletions have been made to the aforementioned Budget as the Council deemed necessary; and

WHEREAS, Tremonton City has caused a notice of public hearing to be published on the Public Notice Website, Tremonton City’s Website, and three different locations in Tremonton City on Thursday, June 6, 2024; and

WHEREAS, Tremonton City has caused a copy of the proposed Tremonton City Annual Implementation Budget to be available for public inspection during regular business hours in the office of the Tremonton City Recorder, 102 South Tremont Street, Tremonton, Utah; and

WHEREAS, Tremonton City has held a public hearing on June 18, 2024, to consider Tremonton City’s Annual Implementation Budget 2024-2025, including General Fund, Capital Fund(s), Enterprise Funds(s), and Special Fund(s); and

WHEREAS, the Tremonton City Council has considered all written and oral statements made at the public hearing objecting to or supporting the City’s plan to adopt the Tremonton City Annual Implementation Budget.

NOW, THEREFORE, BE IT RESOLVED by Tremonton City Council that the Final Annual Budget 2024-2025, entitled “The Tremonton City Annual Implementation Budget 2024-2025 General Fund, Capital Fund(s), Enterprise Fund(s), and Special Fund(s)” as contained in Exhibit “A” is hereby adopted for the fiscal year commencing July 1, 2024, and ending June 30, 2025.

Adopted and passed by the governing body of Tremonton City this 18th day of June 2024. To become effective upon passage.

TREMONTON CITY
A Utah Municipal Corporation

By _____
Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A"

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
1032219	BUILDING INSPECTIONS	.00	.00	.00	.00	.00	.00	.00	.00	
1032220	BUILDING PERMITS	248,820.35	253,548.86	74,284.47	45,000.00	102,300.00	265,024.70	125,000.00	150,000.00	
1032221	BUILDING PERMITS ADMIN. FEES	32,067.36	28,000.62	9,223.92	5,000.00	35,000.00	94,532.09	75,000.00	75,000.00	
1032222	BLDG INSPECTS-INTERLOCAL AGREE	3,015.00	2,587.50	2,190.00	3,000.00	3,000.00	.00	.00	.00	
1032223	DEVELOPMENT PERMITS	10,383.74	32,699.93	18,047.96	10,000.00	10,000.00	41,730.21	20,000.00	20,000.00	
1032224	SUBDIVISION SIGNS	980.00	1,560.00	620.00	800.00	800.00	4,825.00	1,000.00	1,000.00	
1032225	NEW STREETLIGHTS	21,520.00	31,763.94	24,000.00	20,000.00	20,000.00	28,000.00	20,000.00	20,000.00	
1032250	ANIMAL LICENSES	3,630.00	3,390.00	3,560.00	3,500.00	3,500.00	3,845.00	3,500.00	3,500.00	
1032260	VEHICLE TRANSIT PERMIT	.00	.00	.00	.00	.00	.00	.00	.00	
1032270	UTILITY EASEMENT PERMITS	.00	.00	.00	.00	.00	.00	.00	.00	
1032750	PD IMPACT FEE REIMBURSEMENT	27,945.73	13,029.84	7,802.10	.00	.00	1,126.08	.00	.00	
Total LICENSES & PERMITS:		382,426.27	410,979.58	177,968.09	125,400.00	212,700.00	483,526.00	282,600.00	310,600.00	
INTERGOVERNMENTAL - SENIOR SER										
1033313	911 SERVICES REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1033314	SENIOR TITLE III B	14,030.00	19,646.00	38,424.85	14,000.00	14,000.00	31,582.85	14,000.00	14,000.00	
1033316	STATE SERVICE	4,500.00	8,414.00	7,903.00	8,000.00	8,000.00	8,019.00	8,000.00	8,000.00	
1033317	BRAG MISC.	4,179.07	2,500.00	2,500.00	2,500.00	2,500.00	474.33	2,500.00	2,500.00	
1033318	STATE TRANSPORTATION	953.00	953.00	953.00	700.00	700.00	.00	700.00	700.00	
1033319	SUPPORT SERVICES INCOME RENTA	.00	.00	.00	.00	.00	.00	.00	.00	
1033320	SENIOR TITLE III C-1	20,570.00	31,717.62	33,667.30	20,000.00	20,000.00	25,182.00	20,000.00	20,000.00	
1033322	USDA CASH IN LIEU III C-1	5,969.16	1,500.00	.00	6,500.00	6,500.00	6,489.93	6,500.00	6,500.00	
1033324	STATE NUTRITION C-1	950.00	1,222.00	280.00	1,000.00	1,000.00	2,223.00	1,000.00	1,000.00	
1033325	COVID 19 GRANT - BRAG SENIORS	37,078.10	21,661.09	.00	.00	.00	.00	.00	.00	
1033326	CONGREGATE MEALS INCOME	21,795.03	15,323.57	14,408.02	19,200.00	19,200.00	17,070.26	19,200.00	19,200.00	
1033327	HOME DELIVERED MEAL INCOME	51,775.88	49,535.38	70,627.64	40,000.00	40,000.00	74,281.50	60,000.00	60,000.00	
1033328	HOME DELIVERED MEAL TRANSPOR	.00	18.00	.00	.00	.00	.00	.00	.00	
1033329	ENSURE PURCHASE OF SENIORS	.00	.00	.00	.00	.00	.00	.00	.00	
1033330	SENIOR TITLE III C-2	14,576.00	27,407.00	17,000.00	14,500.00	14,500.00	23,008.00	14,500.00	14,500.00	
1033332	USDA CASH IN LIEU III C-2	7,269.16	6,142.62	12,096.30	6,600.00	6,600.00	6,489.93	6,600.00	6,600.00	
1033334	STATE NUTRITION C-2	950.00	950.00	1,940.00	1,000.00	1,000.00	1,951.00	1,000.00	1,000.00	
1033336	STATE HOME DELIVERED MEALS	8,500.00	15,772.00	15,714.00	20,000.00	20,000.00	23,092.00	20,000.00	20,000.00	
1033337	HEALTH INSURANCE COUNSELING	.00	.00	.00	3,000.00	3,000.00	.00	3,000.00	3,000.00	
1033338	SENIOR TITLE IIIF	.00	.00	.00	.00	.00	.00	.00	.00	
1033339	STATE ONE TIME TRANSPORTATION	.00	.00	.00	.00	.00	.00	.00	.00	
1033340	STATE SERVICE IIIF	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00	3,000.00	3,000.00	
1033341	SENIOR TITLE IIID	3,157.42	3,157.42	6,624.42	3,100.00	3,100.00	7,600.00	3,100.00	3,100.00	
1033342	STATE SERVICE IIID	2,505.00	.00	.00	2,000.00	2,000.00	1,200.00	2,000.00	2,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
1034376	STATE FIRE TRAINING GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1034377	STATE 2000 W SMALL URBAN GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1034378	LIBRARY GRANT	418.66	22,500.41	6,482.00	500.00	500.00	6,177.00	500.00	500.00	
1034379	ARTS COUNCIL GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1034380	TOURISM GRANTS	.00	8,000.00	21,000.00	40,000.00	40,000.00	.00	.00	.00	
1034381	TOURISM TREMONTON DAYS	.00	.00	.00	.00	.00	.00	.00	.00	
1034382	TOURISM MURALS'	.00	.00	.00	.00	.00	.00	.00	.00	
1034383	WAGON LAND ADVENTURES	.00	.00	.00	.00	.00	.00	.00	.00	
1034384	YOUTH DRUG ENFORCEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1034385	NO. BOX ELDER YOUTH CITY COURT	.00	.00	.00	.00	.00	.00	.00	.00	
1034386	DISPOSAL/PRESCRIPTION DRG GRA	.00	.00	.00	.00	.00	.00	.00	.00	
1034387	FOOD PANTRY GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
1034388	COURT TECH SECURITY, TRAINING	.00	.00	.00	.00	.00	.00	.00	.00	
1034390	FIRE RESPONSE - BOX ELDER COUN	.00	.00	.00	.00	.00	.00	.00	.00	
1034391	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
1034392	HOMELAND SECURITY GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1034393	DEFIBULATOR GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1034394	JAG GRANT REVENUE	4,500.00	3,500.00	.00	.00	.00	.00	.00	.00	
1034395	FIRE RESPONSE - ELWOOD	.00	.00	.00	.00	.00	.00	.00	.00	
1034396	FIRE RESPONSE - DEWEYVILLE	.00	.00	.00	.00	.00	.00	.00	.00	
1034397	FIRE RESPONSE - BEAR RIVER CIT	.00	.00	.00	.00	.00	.00	.00	.00	
1034398	PD OVERTIME REIMBURSEMENT	6,039.51	13,093.47	8,339.12	6,000.00	6,000.00	7,808.98	6,000.00	6,000.00	
1034399	FED GRANT - BULLET PROOF VEST	.00	.00	.00	.00	.00	.00	.00	.00	
1034400	CIB GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1034401	RLEL OVERTIME REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1034405	EMERGENCY MANAGEMENT GRANTS	1,555.68	.00	.00	.00	.00	.00	.00	.00	
1034409	STATE MENTAL HEALTH GRANT	.00	.00	16,500.00	.00	.00	.00	.00	.00	
1034410	POLICE GRANT MISC.	.00	1,000.00	.00	19,700.00	33,700.00	40,639.00	.00	.00	
1034411	POLICE STAFFING GRANT	.00	.00	.00	65,000.00	65,000.00	.00	65,000.00	65,000.00	
1034415	CARES ACT (COVID 19)	.00	.00	.00	.00	.00	.00	.00	.00	
1034420	CLG GRANT (HISTORIC PRESERVAT)	.00	9,000.00	.00	.00	.00	.00	.00	.00	
1034465	LIBRARY LSTA GRANT	10,133.47	.00	12,297.12	.00	.00	4,200.56	.00	.00	
1034470	COUNTY TRANS CORRIDOR FUND	.00	.00	.00	.00	.00	.00	.00	.00	
1034475	STATE GRANTS	.00	.00	.00	.00	.00	.00	50,000.00	50,000.00	
1034500	COVID 19 GRANT	714,437.99	1,089,536.00	.00	.00	.00	.00	.00	.00	
Total OTHER INTERGOVERNMENTAL REV.:		1,188,064.93	1,626,603.58	602,232.29	647,700.00	1,149,700.00	1,179,394.09	1,177,000.00	1,177,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
TRANSFERS/FUND BAL TO BE APPR										
1039100	TRANSFER IN FROM RDA	.00	.00	.00	.00	.00	.00	.00	.00	
1039902	TRANS IN FROM VEH/EQUIP CAP FD	.00	.00	.00	.00	.00	.00	.00	.00	
1039903	TRANS IN FROM CAP PROJECTS FD	.00	.00	.00	.00	.00	.00	.00	.00	
1039998	VETERANS FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
1039999	FUND BALANCE TO BE APPROPRIATE	.00	.00	.00	446,500.00	31,200.00	.00	167,000.00	130,200.00	
Total TRANSFERS/FUND BAL TO BE APPR:		.00	.00	.00	446,500.00	31,200.00	.00	167,000.00	130,200.00	
NON DEPARTMENTAL										
1040100	SALARIES - FRONT OFFICE	.00	.00	.00	.00	.00	.00	.00	.00	
1040101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1040102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1040103	CITY BULDINGS JANITORIAL	.00	.00	.00	.00	.00	.00	.00	.00	
1040106	PRE EMP DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
1040130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1040140	CITY COUNCIL DISCRETIONARY	.00	.00	.00	.00	.00	.00	.00	.00	
1040141	MERIT BONUS/EDUCATION/YRS SER	.00	.00	.00	.00	.00	.00	.00	.00	
1040160	HEALTH, SAFETY & WELFARE	13,793.85	22,901.83	30,923.69	28,000.00	28,000.00	24,837.70	31,000.00	31,000.00	
1040161	HRA INSURANCE PAYMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1040162	FLEX SPENDING ADMIN FEES	.00	.00	.00	.00	.00	.00	.00	.00	
1040200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1040210	BOOKS/SUBSCRIPTIONS/MEMBERSH	.00	48.95	48.95	.00	.00	606.15	600.00	600.00	
1040212	MEMBERSHIPS/DUES	437.86	109.00	541.00	800.00	800.00	559.93	700.00	700.00	
1040220	PUBLIC NOTICES	1,038.28	715.00	799.59	1,500.00	1,500.00	1,275.23	1,300.00	1,300.00	
1040230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
1040240	OFFICE SUPPLIES & EXPENSES	1,954.76	2,380.86	3,291.46	3,000.00	3,000.00	2,611.20	3,000.00	3,000.00	
1040241	POSTAGE	1,270.61	1,833.59	3,127.65	3,000.00	3,000.00	4,074.27	3,000.00	3,000.00	
1040242	WEB PAGE UPDATE	201.17	285.85	180.00	500.00	500.00	150.00	500.00	500.00	
1040243	COPIER/SUPPLIES	2,487.18	2,477.62	2,658.01	2,500.00	2,500.00	2,300.70	2,800.00	2,800.00	
1040244	LOGO/MARKETING	.00	.00	9,850.04	12,000.00	12,000.00	3,974.06	10,000.00	10,000.00	
1040250	SUPPLIES & MAINTENAN	.00	270.00	174.94	700.00	700.00	17.18	300.00	300.00	
1040260	BUILDING & GROUNDS MAINTENANC	496.87	.00	.00	.00	.00	334.44	500.00	500.00	
1040261	COMMUNITY SIGN MAINTENANCE	.00	.00	.00	.00	.00	.00	.00	.00	
1040262	WENDELL PETTERSON SIGN AGRMN	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
1040263	UDOT SIGN LICENSE	.00	.00	.00	.00	.00	.00	.00	.00	
1040270	UTILITIES (BILLBOARDS/SIGNS)	942.64	971.62	999.77	1,000.00	1,000.00	633.87	1,000.00	1,000.00	
1040271	GAS - (QUESTAR)	.00	.00	.00	.00	.00	.00	.00	.00	
1040272	ANNUAL BILLBOARD PERMIT	270.00	270.00	270.00	300.00	300.00	270.00	300.00	300.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
Total COURT:		111,782.03	99,236.47	103,995.80	126,500.00	126,500.00	116,739.87	131,000.00	131,000.00	
CITY ADMINISTRATION										
1045100	SALARIES	39,541.98	104,922.43	136,741.42	158,400.00	158,400.00	132,245.10	162,500.00	162,500.00	
1045102	MERIT	.00	.00	487.27	.00	.00	216.56	.00	.00	
1045106	DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	96.30	.00	.00	
1045130	BENEFITS	20,023.87	49,531.97	62,007.86	68,700.00	68,700.00	49,042.43	73,000.00	73,000.00	
1045140	HSA CONTRIBUTION	.00	.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	
1045145	INSURANCE - VEHICLE	.00	.00	.00	.00	.00	.00	.00	.00	
1045212	MEMBERSHIPS/DUES	100.00	940.00	390.00	1,000.00	1,000.00	250.00	1,000.00	1,000.00	
1045230	TRAVEL	.00	3,507.95	3,590.04	4,000.00	4,000.00	1,854.85	4,000.00	4,000.00	
1045241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
1045249	NOTARY	.00	.00	.00	.00	.00	.00	.00	.00	
1045250	MANAGER VEHICLE ALLOWANCE	5,750.68	5,865.60	1,895.04	.00	.00	.00	.00	.00	
1045251	SUPPLIES & MAINTENAN	.00	.00	.00	.00	.00	.00	.00	.00	
1045280	TELEPHONE	1,010.26	1,415.93	2,893.27	3,000.00	3,000.00	2,602.97	1,600.00	1,600.00	
1045281	INTERNET	480.00	562.39	967.46	1,000.00	1,000.00	914.28	1,500.00	1,500.00	
1045284	NOTARY - DNT	.00	.00	.00	.00	.00	.00	.00	.00	
1045310	SERVICES DATA PROCESSING	1,008.14	1,760.58	2,508.24	2,800.00	2,800.00	2,861.64	4,500.00	4,500.00	
1045312	COMPUTER SOFTWARE	328.06	836.19	725.80	2,400.00	2,400.00	554.83	1,200.00	1,200.00	
1045313	COMPUTER HARDWARE	502.80	3,465.35	1,111.57	1,400.00	1,400.00	3,606.84	1,400.00	1,400.00	
1045360	EDUCATION	.00	1,217.99	1,115.00	1,000.00	1,000.00	845.00	1,500.00	1,500.00	
1045415	CARES ACT (COVID 19)	3.02	.00	.00	.00	.00	.00	.00	.00	
1045450	MISCELLANEOUS SUPPLIES	144.92	287.32	807.66	800.00	800.00	731.49	800.00	800.00	
1045540	EQUIPMENT LESS THAN \$5000	.00	1,498.00	.00	.00	.00	.00	.00	.00	
1045706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total CITY ADMINISTRATION:		68,893.73	175,811.70	217,640.63	246,900.00	246,900.00	198,222.29	255,400.00	255,400.00	
TREASURER										
1046100	SALARIES	31,884.65	32,775.26	32,921.13	48,500.00	48,500.00	42,242.98	50,500.00	50,500.00	
1046101	OVERTIME WAGES	1,697.71	2,045.40	5,770.52	6,200.00	6,200.00	2,964.52	6,400.00	6,400.00	
1046102	MERIT	162.45	54.15	270.71	100.00	100.00	216.56	100.00	100.00	
1046106	DRUG TEST/PHYSICAL	.00	.00	185.40	.00	.00	.00	.00	.00	
1046130	BENEFITS	15,326.62	12,743.52	14,726.81	17,400.00	17,400.00	14,814.95	26,000.00	26,000.00	
1046140	HSA CONTRIBUTION	4,300.00	3,800.00	3,800.00	3,800.00	3,800.00	4,750.00	3,800.00	3,800.00	
1046212	MEMBERSHIPS/DUES	284.00	339.00	289.00	300.00	300.00	289.00	300.00	300.00	
1046220	CITIZEN RELATIONS ADS/PUB NOT	284.00	.00	188.33	600.00	600.00	.00	500.00	500.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
1046230	TRAVEL	.00	1,916.89	1,955.26	2,000.00	2,000.00	2,218.31	2,000.00	2,000.00	
1046241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
1046250	SUPPLIES & MAINTENAN	33.73	8.73	.00	.00	.00	.00	.00	.00	
1046280	TELEPHONE	1,505.29	1,467.08	1,423.56	2,000.00	2,000.00	2,712.12	2,400.00	2,400.00	
1046281	INTERNET	960.00	890.55	967.46	1,000.00	1,000.00	914.28	1,500.00	1,500.00	
1046310	SERVICES DATA PROCESSING	2,064.27	2,416.40	2,658.95	2,900.00	2,900.00	3,013.16	4,700.00	4,700.00	
1046312	COMPUTER SOFTWARE	601.23	420.34	447.21	1,000.00	1,000.00	410.83	100.00	100.00	
1046313	COMPUTER HARDWARE	.76	48.01	1,111.57	500.00	3,700.00	3,672.21	1,400.00	1,400.00	
1046360	EDUCATION	175.00	625.00	801.50	700.00	700.00	885.00	1,000.00	1,000.00	
1046415	CARES ACT (COVID 19)	6.04	.00	.00	.00	.00	.00	.00	.00	
1046500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1046706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total TREASURER:		59,284.23	59,550.33	67,517.41	87,000.00	90,200.00	79,103.92	100,700.00	100,700.00	
RECORDER										
1047100	SALARIES	35,594.66	37,152.37	39,027.64	44,700.00	44,700.00	42,491.96	66,000.00	66,000.00	
1047101	OVERTIME WAGES	1,474.93	1,191.95	617.09	1,300.00	1,300.00	624.00	1,500.00	1,500.00	
1047102	MERIT	270.75	.00	487.27	100.00	100.00	541.40	100.00	100.00	
1047103	CONTRACT EMPLOYEE	4,400.04	4,800.00	8,471.80	9,900.00	9,900.00	9,018.35	9,900.00	9,900.00	
1047106	DRUG TESTPHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
1047130	BENEFITS	18,402.79	19,168.87	23,708.70	25,900.00	25,900.00	23,505.85	39,600.00	39,600.00	
1047140	HSA CONTRIBUTION	2,400.00	.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	
1047210	BOOKS/SUBSCRIPTIONS/	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
1047212	MEMBERSHIPS/DUES	720.00	400.00	715.00	1,000.00	1,000.00	725.00	1,000.00	1,000.00	
1047220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
1047225	ANNEXATION EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
1047230	TRAVEL	223.83	1,919.28	726.71	2,500.00	2,500.00	483.88	2,500.00	2,500.00	
1047241	POSTAGE	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
1047247	CREDIT CARD USE FEE	.00	.00	.00	.00	.00	.00	.00	.00	
1047250	SUPPLIES & MAINTENANCE	134.25	39.99	11.89	200.00	200.00	.00	200.00	200.00	
1047280	TELEPHONE	1,517.99	1,621.57	1,542.18	2,000.00	2,000.00	2,502.40	2,300.00	2,300.00	
1047281	INTERNET	720.00	667.94	725.53	800.00	800.00	685.68	1,100.00	1,100.00	
1047310	SERVICES DATA PROCESSING	1,654.26	1,863.80	1,970.30	2,200.00	2,200.00	2,235.54	3,500.00	3,500.00	
1047312	COMPUTER SOFTWARE	473.03	2,294.83	4,024.05	4,500.00	4,500.00	3,753.11	4,000.00	4,000.00	
1047313	COMPUTER HARDWARE	.00	1,029.42	2,015.67	1,400.00	1,400.00	1.03	300.00	300.00	
1047332	CONTRACT MINUTE TAKER	.00	.00	.00	.00	.00	.00	.00	.00	
1047360	EDUCATION	21.20	450.00	1,099.00	2,700.00	2,700.00	.00	2,500.00	2,500.00	
1047372	RECORDING FEES	51.95	.00	41.00	.00	.00	41.00	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
1051106	DRUG TESTING	.00	.00	.00	.00	.00	.00	.00	.00	
1051130	BENEFITS	933.75	765.37	453.00	2,200.00	2,200.00	1,850.75	2,300.00	2,300.00	
1051140	HSA CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1051200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1051240	OFFICE SUPPLIES & EXPENSES	.00	27.49	.00	.00	.00	.00	.00	.00	
1051250	SUPPLIES & MAINT.	89.99	12.99	39.23	100.00	100.00	.00	100.00	100.00	
1051260	BUILDING & GROUNDS MAINTENANC	14,552.84	3,495.23	6,055.45	7,000.00	11,000.00	9,027.41	7,000.00	7,000.00	
1051261	BUILDING IMPROVMNT/PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
1051268	TREES	.00	.00	.00	300.00	300.00	.00	300.00	300.00	
1051270	UTILITIES	6,263.56	7,286.09	8,182.35	7,500.00	7,500.00	7,318.74	7,500.00	7,500.00	
1051271	GAS - (QUESTAR)	4,735.88	5,901.13	8,364.92	9,000.00	9,000.00	7,650.82	9,000.00	9,000.00	
1051280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
1051281	INTERNET	240.00	222.61	241.80	300.00	300.00	228.60	400.00	400.00	
1051290	CIVIC CENTER PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
1051310	SERVICES DATA PROCESSING	567.26	615.08	688.53	1,000.00	1,000.00	777.61	1,200.00	1,200.00	
1051312	COMPUTER SOFTWARE	3,423.05	630.06	563.16	800.00	800.00	627.73	600.00	600.00	
1051313	COMPUTER HARDWARE	4,070.00	414.69	277.90	100.00	100.00	1,053.21	100.00	100.00	
1051320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
1051323	CONTRACT LABOR - MOWING	2,268.81	2,922.22	3,171.12	4,700.00	4,700.00	4,645.14	5,500.00	5,500.00	
1051324	CONTRACT LABOR - ADA/CARPETS	.00	.00	.00	.00	.00	.00	.00	.00	
1051410	INSURANCE	1,339.84	1,354.50	1,462.45	1,700.00	1,700.00	1,538.92	1,700.00	1,700.00	
1051415	CARES ACT (COVID 19)	16.49	.00	.00	.00	.00	.00	.00	.00	
1051450	MISCELLANEOUS SUPPLIES	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
1051460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
1051461	LAWN CARE	.00	.00	.00	.00	.00	.00	.00	.00	
1051500	EQUIPMENT LESS THAN \$5000	.00	.00	12,615.85	.00	.00	.00	.00	.00	
1051530	SC HOLE FILLED/CIVIC BLD FURNI	.00	.00	.00	.00	.00	.00	.00	.00	
1051531	GENERATOR	.00	.00	.00	.00	.00	.00	.00	.00	
1051706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total CIVIC CENTER:		44,498.52	29,603.04	47,142.13	41,200.00	47,800.00	42,218.49	42,400.00	42,400.00	
PLANNING & COMM DEVELOPMENT										
1052100	SALARIES	.00	.00	.00	91,000.00	91,000.00	27,178.63	99,000.00	99,000.00	
1052101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1052102	MERIT	.00	.00	.00	.00	.00	.00	200.00	200.00	
1052106	DRUG TESTING	.00	.00	.00	.00	.00	96.30	.00	.00	
1052130	BENEFITS	.00	.00	.00	46,200.00	46,200.00	8,870.66	43,300.00	43,300.00	
1052140	HSA CONTRIBUTION	.00	.00	.00	.00	.00	600.00	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
1054106	DRUG TEST/PHYSICAL	478.00	1,408.60	1,309.30	1,000.00	1,000.00	782.70	1,000.00	1,000.00	
1054107	RLEL OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1054110	TEMP EMP WAGES/BAILIFF	.00	.00	.00	.00	.00	.00	.00	.00	
1054130	BENEFITS	575,020.75	492,855.52	573,205.20	847,700.00	847,700.00	674,646.40	903,700.00	941,200.00	
1054131	WORKERS COMP OFFSET	.00	.00	.00	.00	.00	.00	.00	.00	
1054135	PEER SUPPORT	.00	.00	.00	.00	.00	.00	30,000.00	30,000.00	
1054140	HSA CONTRIBUTION	19,884.00	15,100.00	15,126.00	17,700.00	17,700.00	16,991.67	17,700.00	17,700.00	
1054150	POLICE RESERVE	3,904.77	641.00	.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	
1054160	HEALTH, SAFETY AND WELFARE	4,533.90	3,697.63	3,375.43	5,000.00	5,000.00	7,002.18	6,000.00	6,000.00	
1054170	WITNESS FEES	300.00	.00	.00	100.00	100.00	.00	100.00	100.00	
1054175	TRANSIENT AID	.00	.00	100.67	200.00	200.00	.00	200.00	200.00	
1054200	SPECIAL DEPARTMENT SUPPLIES	7,198.41	5,935.37	7,696.82	9,000.00	9,000.00	16,629.93	9,000.00	9,000.00	
1054210	BOOKS & SUBSCRIPTIONS	515.49	701.30	563.15	700.00	700.00	114.95	700.00	700.00	
1054212	MEMBERSHIPS/DUES	426.95	510.00	578.02	600.00	600.00	876.70	600.00	600.00	
1054220	PUBLIC NOTICES	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
1054230	TRAVEL	1,232.74	5,522.49	4,562.38	6,800.00	6,800.00	6,655.06	6,800.00	6,800.00	
1054240	OFFICE SUPPLIES & EXPENSES	3,868.63	5,813.03	6,151.23	6,000.00	6,000.00	4,771.14	6,000.00	6,000.00	
1054241	POSTAGE	438.12	564.40	609.98	600.00	600.00	670.34	600.00	600.00	
1054243	COPIES/SUPPLIES	258.37	307.42	462.00	500.00	500.00	521.88	500.00	500.00	
1054250	SUPPLIES & MAINTENAN	13,454.68	19,733.01	16,557.90	45,000.00	45,000.00	36,360.91	45,000.00	45,000.00	
1054251	FUEL	33,466.33	53,994.43	41,985.62	50,000.00	50,000.00	46,306.69	50,000.00	50,000.00	
1054258	ANIMAL SHELTER ADOPTIONS	.00	.00	1,028.29	4,500.00	4,500.00	2,083.76	4,500.00	4,500.00	
1054259	ANIMAL SHELTER EXPENSES	.00	.00	2,588.79	9,000.00	9,000.00	5,469.67	9,000.00	9,000.00	
1054260	K-9 EXPENSES	3,010.42	2,414.45	2,768.32	3,000.00	3,000.00	2,568.69	3,000.00	3,000.00	
1054261	ANIMAL CONTROL EXPENSES	1,656.56	2,450.83	2,407.64	3,000.00	3,000.00	1,327.58	3,000.00	3,000.00	
1054262	BUILDING & GROUNDS MAINTENANC	900.58	.00	24,031.52	27,000.00	27,000.00	29,667.50	45,500.00	45,500.00	
1054270	UTILITIES	2,660.81	3,172.05	3,595.18	3,000.00	3,000.00	2,837.13	3,000.00	3,000.00	
1054271	GAS - (QUESTAR)	510.46	621.19	893.88	1,000.00	1,000.00	416.72	1,000.00	1,000.00	
1054280	TELEPHONE	21,767.49	21,468.49	23,904.47	28,000.00	28,000.00	29,458.81	30,000.00	30,000.00	
1054281	INTERNET	1,920.00	1,781.08	1,935.44	2,200.00	2,200.00	1,828.32	3,000.00	3,000.00	
1054310	SERVICES DATA PROCESSING	4,825.23	5,812.09	6,788.15	6,000.00	6,000.00	7,528.79	13,400.00	13,400.00	
1054312	COMPUTER SOFTWARE	23,227.20	25,707.77	32,891.95	41,000.00	41,000.00	41,559.42	45,500.00	45,500.00	
1054313	COMPUTER HARDWARE	14,716.84	14,699.30	13,752.03	19,000.00	19,000.00	15,925.94	21,000.00	21,000.00	
1054323	CONTRACT LABOR - MOWING	144.37	185.92	201.80	300.00	300.00	295.60	500.00	500.00	
1054324	MOWING - ZONING ENFORCEMENT	.00	.00	.00	200.00	200.00	.00	5,000.00	5,000.00	
1054330	LEGAL	343.75	2,687.50	1,003.75	1,000.00	1,000.00	.00	1,000.00	1,000.00	
1054360	EDUCATION	7,736.10	5,024.44	14,532.16	20,000.00	20,000.00	33,108.80	20,000.00	20,000.00	
1054365	POLICE ACADEMY EXPENSES	.00	5,410.23	3,707.30	6,000.00	15,000.00	12,290.95	6,000.00	6,000.00	
1054370	OTHER PROFESSIONAL & TECHNICA	.00	.00	1,862.50	35,000.00	35,000.00	445.00	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
1056330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
1056332	CONTRACT INSPECTIONS	.00	.00	6,049.61	50,000.00	105,000.00	88,927.36	75,000.00	75,000.00	
1056360	EDUCATION	.00	343.21	.00	1,000.00	1,000.00	.00	.00	.00	
1056370	OTHER PROFESSIONAL & TECHNICA	.00	.00	18,713.52	.00	.00	.00	.00	.00	
1056410	INSURANCE	3,911.56	4,140.94	4,105.59	4,800.00	4,800.00	4,498.46	.00	.00	
1056415	CARES ACT (COVID 19)	1.51	.00	.00	.00	.00	.00	.00	.00	
1056430	INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
1056431	SET UP FEE ON BORROWING	.00	.00	.00	.00	.00	.00	.00	.00	
1056500	EQUIPMENT LESS THAN \$5000	1,379.00	1,270.25	.00	1,500.00	1,500.00	.00	.00	.00	
1056520	PROCEEDS TRUCK LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1056540	PURCHASES OF EQUIPMENT	37.04	.00	.00	.00	.00	.00	.00	.00	
1056706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total BUILDING INSPECTION:		135,978.33	133,110.02	144,489.15	72,500.00	127,500.00	96,789.56	80,900.00	80,900.00	
EMERGENCY MANAGEMENT										
1057100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
1057101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1057102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1057130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1057140	HRA CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1057200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1057230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
1057240	OFFICE SUPPLIES & EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
1057280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
1057360	EDUCATION	.00	.00	.00	.00	.00	.00	.00	.00	
1057366	CERT TRAINING	.00	.00	.00	.00	.00	.00	.00	.00	
Total EMERGENCY MANAGEMENT:		.00	.00	.00	.00	.00	.00	.00	.00	
GARBAGE COLLECTION										
1059220	PUBLIC NOTICES	144.82	.00	.00	.00	.00	.00	.00	.00	
1059241	POSTAGE	371.26	1,683.87	1,352.98	1,400.00	1,400.00	683.65	.00	.00	
1059312	COMPUTER SOFTWARE	.00	.00	.00	.00	.00	.00	.00	.00	
1059330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
1059347	CREDIT CARD SERVICE FEE	897.63	1,775.25	2,102.10	1,700.00	1,700.00	2,244.31	.00	.00	
1059480	BAD DEBTS EXPENSE - GARBAGE	.00	.00	621.64	.00	.00	159.55	.00	.00	
1059490	BAD DEBTS EXPENSE - RECYCLE	.00	.00	60.20	.00	.00	111.50	.00	.00	
1059600	GARBAGE COLLECTION	290,473.45	305,585.97	365,633.50	425,600.00	531,000.00	454,707.56	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
1059605	RECYCLE COLLECTION	59,107.50	61,236.18	75,676.72	102,000.00	176,000.00	137,058.12	.00	.00	
1059610	GARBAGE CANS	17,665.46	23,254.00	27,547.84	90,000.00	90,000.00	90,454.74	.00	.00	
1059611	ANNUAL SPRING & FALL CLEANUP	4,740.00	8,123.72	5,850.00	17,000.00	17,000.00	14,420.58	.00	.00	
1059612	GARBAGE CANS - ADJUSTMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total GARBAGE COLLECTION:		373,400.12	401,658.99	478,844.98	637,700.00	817,100.00	699,617.01	.00	.00	
STREETS DEPARTMENT										
1060100	SALARIES	205,692.12	218,976.74	279,891.24	298,600.00	298,600.00	279,255.98	327,500.00	345,500.00	
1060101	OVERTIME WAGES	4,888.38	6,738.71	13,899.49	12,600.00	12,600.00	11,928.17	13,000.00	13,000.00	
1060102	WAGES SNOW REMOVAL	.00	.00	.00	.00	.00	.00	.00	.00	
1060103	MERIT	.00	216.60	108.28	300.00	300.00	433.12	300.00	300.00	
1060106	DRUG TEST/PHYSICAL	235.00	311.00	162.70	300.00	300.00	134.10	300.00	300.00	
1060110	CONTRACT LABOR	.00	.00	.00	.00	.00	.00	.00	.00	
1060130	BENEFITS	122,874.95	111,352.35	138,200.26	146,500.00	146,500.00	134,681.12	157,600.00	165,400.00	
1060140	HSA CONTRIBUTION	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	
1060162	CONTRACT LABOR - MOWING	.00	.00	.00	.00	.00	.00	.00	.00	
1060190	UNIFORMS	583.11	793.85	952.50	1,500.00	1,500.00	181.57	1,500.00	1,500.00	
1060200	SPECIAL DEPARTMENT SUPPLIES	2,090.28	2,154.64	2,959.93	2,000.00	2,000.00	2,908.83	2,000.00	2,000.00	
1060201	ROAD BASE MATERIALS	.00	.00	.00	200.00	200.00	.00	200.00	200.00	
1060202	STREETS MATERIAL (SAND & SALT)	4,607.77	4,797.97	16,885.25	6,500.00	6,500.00	7,634.71	20,000.00	20,000.00	
1060203	STREETS MATERIALS (SIGNS)	3,698.40	5,245.95	3,740.50	8,000.00	8,000.00	942.15	8,000.00	8,000.00	
1060204	NEW STREETLIGHTS (RM POWER)	46,765.20	25,235.40	11,553.65	30,000.00	30,000.00	18,946.00	20,000.00	20,000.00	
1060205	SAFETY SUPPLIES	37.37	510.02	33.18	500.00	500.00	.00	500.00	500.00	
1060206	STREETLIGHT FIXTURE UPGRADES	.00	.00	86,625.12	.00	.00	.00	.00	.00	
1060210	BOOKS & SUBSCRIPTIONS	.00	.00	.00	.00	.00	.00	.00	.00	
1060220	PUBLIC NOTICES	.00	.00	22.41	200.00	200.00	225.25	200.00	200.00	
1060230	TRAVEL	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
1060240	OFFICE SUPPLIES & EXPENSES	405.15	465.62	169.92	200.00	200.00	251.69	200.00	200.00	
1060241	POSTAGE	708.40	742.38	659.20	700.00	700.00	5.16	700.00	700.00	
1060250	SUPPLIES & MAINT.	61,873.68	41,658.84	67,368.39	60,000.00	60,000.00	69,271.19	60,000.00	60,000.00	
1060251	FUEL	13,073.88	20,483.66	26,129.79	20,000.00	20,000.00	19,188.28	20,000.00	20,000.00	
1060260	BUILDING AND SHOPS MAINTENANC	1,288.34	3,180.30	5,795.06	2,000.00	15,000.00	12,094.97	2,000.00	2,000.00	
1060268	TREES	.00	.00	.00	.00	.00	.00	.00	.00	
1060269	UTILITY - PUB WORKS BUILDING	15,018.23	5,810.88	5,989.01	8,000.00	8,000.00	4,866.81	8,000.00	8,000.00	
1060270	UTILITIES (STREETLIGHTS)	63,742.43	61,707.69	61,229.36	50,000.00	50,000.00	30,841.07	50,000.00	50,000.00	
1060271	GAS - (QUESTAR)	3,890.34	11,030.84	16,746.53	18,000.00	18,000.00	12,501.43	17,000.00	17,000.00	
1060280	TELEPHONE	2,828.50	3,137.38	3,018.77	4,600.00	4,600.00	2,712.34	3,800.00	3,800.00	
1060281	INTERNET	480.00	445.30	483.73	500.00	500.00	457.20	800.00	800.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
1063255	BE CO COMPUTER UPGRADE	.00	.00	.00	.00	.00	.00	.00	.00	
1063280	TELEPHONE	2,321.30	2,419.07	2,271.34	3,500.00	3,500.00	3,958.78	3,900.00	3,900.00	
1063281	INTERNET	240.00	222.61	241.80	300.00	300.00	228.60	400.00	400.00	
1063310	PROFESSIONAL SERVICES	.00	45.82	.00	100.00	100.00	75.00	100.00	100.00	
1063311	SERVICES DATA PROCESSING	527.81	569.26	688.53	800.00	800.00	777.61	1,200.00	1,200.00	
1063312	COMPUTER SOFTWARE	94.05	763.01	1,903.16	1,900.00	1,900.00	1,744.69	1,700.00	1,700.00	
1063313	COMPUTER HARDWARE	.00	9.78	3,318.35	2,300.00	2,300.00	.34	4,000.00	4,000.00	
1063360	EDUCATION	333.95	1,095.00	1,003.64	800.00	800.00	2,048.96	800.00	800.00	
1063390	TOUR EXPENSE	499.10	2,169.03	4,555.76	3,000.00	3,000.00	1,969.05	3,000.00	3,000.00	
1063392	GRANT PROGRAMS	.00	.00	.00	.00	.00	.00	.00	.00	
1063395	COUNTY CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1063410	INSURANCE	.00	.00	.00	.00	.00	.00	.00	.00	
1063411	INSURANCE DEDUCTIBLE	.00	.00	.00	.00	.00	.00	.00	.00	
1063415	CARES ACT (COVID 19)	1.51	725.00	.00	.00	.00	.00	.00	.00	
1063430	INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
1063450	MISCELLANEOUS SUPPLIES	814.89	295.51	1,265.00	1,000.00	1,000.00	1,041.22	1,000.00	1,000.00	
1063460	MISCELLANEOUS SERVICES	.00	380.88	378.90	1,000.00	1,000.00	408.00	1,000.00	1,000.00	
1063500	CDBG SENIOR BUILDING	.00	.00	.00	.00	.00	.00	.00	.00	
1063501	SENIOR VAN	1,201.40	205.42	244.25	700.00	700.00	.00	700.00	700.00	
1063503	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1063706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total SENIOR PROGRAMMING:		83,616.97	95,665.94	107,741.65	135,000.00	135,000.00	100,700.33	147,100.00	147,100.00	
CONGREGATE MEALS										
1064100	SALARIES	41,845.33	38,691.99	45,885.60	54,000.00	54,000.00	44,949.47	59,300.00	59,300.00	
1064101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1064102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1064106	DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
1064130	BENEFITS	16,465.95	12,088.06	13,137.69	13,400.00	13,400.00	12,059.94	14,200.00	14,200.00	
1064140	HSA CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1064200	FOOD	35,397.71	38,743.48	49,270.03	46,000.00	46,000.00	36,351.63	46,000.00	46,000.00	
1064230	TRAVEL	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
1064240	OFFICE SUPPLIES & EXPENSES	37.89	24.00	154.62	100.00	100.00	400.00	100.00	100.00	
1064243	COPIER/SUPPLIES	.00	158.81	.00	100.00	100.00	.00	100.00	100.00	
1064250	SUPPLIES & MAINT.	.00	266.40	185.00	300.00	300.00	114.07	300.00	300.00	
1064251	FUEL	.00	.00	.00	.00	.00	.00	.00	.00	
1064280	TELEPHONE	.00	10.79	21.58	.00	.00	.00	.00	.00	
1064281	INTERNET	120.00	111.36	120.90	100.00	100.00	.00	100.00	100.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
1069313	COMPUTER HARDWARE	56.33	.00	.00	.00	.00	.00	.00	.00	
1069410	INSURANCE	507.34	555.94	550.98	600.00	600.00	617.12	600.00	600.00	
1069430	INTEREST EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
1069450	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1069460	CONTRACT LABOR - MOWING	12,148.46	15,647.01	16,979.85	25,000.00	25,000.00	24,872.60	27,000.00	31,000.00	
1069461	CHAMBER OF COMMERCE BROCHUR	.00	.00	.00	.00	.00	.00	.00	.00	
1069500	CEMETERY EXPANSION	.00	.00	.00	.00	.00	.00	.00	.00	
1069501	CEMETERY ROADS	.00	.00	.00	.00	.00	.00	.00	.00	
1069503	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1069540	PURCHASES OF EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1069541	CEMETERY TRUCK LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1069542	CEMETERY RESTROOMS AND SHOP	.00	.00	.00	.00	.00	.00	.00	.00	
1069550	GRASS - SPRINKLER	.00	.00	.00	.00	.00	.00	.00	.00	
1069706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total CEMETERY:		50,166.18	43,514.19	42,989.28	60,200.00	60,200.00	38,881.05	62,700.00	66,700.00	
PARKS										
1072100	SALARIES	135,508.05	146,187.56	141,242.35	152,800.00	152,800.00	137,730.45	222,500.00	222,500.00	
1072101	CONCESSION STAND SALARY	.00	101.72	.00	.00	.00	.00	.00	.00	
1072102	MERIT	216.60	54.15	324.84	100.00	100.00	108.28	100.00	100.00	
1072103	OVERTIME WAGES	2,106.72	2,900.75	5,431.56	4,700.00	4,700.00	4,932.55	5,000.00	5,000.00	
1072106	DRUG TEST/PHYSICAL	.00	.00	92.70	.00	.00	.00	.00	.00	
1072110	WAGES - MOWING SPORTS PARK	.00	.00	.00	.00	.00	.00	.00	.00	
1072116	WAGES - RECREATION IN-FIELDS	.00	.00	.00	.00	.00	.00	.00	.00	
1072123	DRAIN PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
1072130	BENEFITS	86,603.19	83,391.12	76,480.89	79,400.00	79,400.00	73,767.53	119,700.00	119,700.00	
1072140	HSA CONTRIBUTION	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	
1072200	SPECIAL DEPARTMENT SUPPLIES	1,938.32	2,173.09	2,911.51	3,000.00	3,000.00	1,690.44	3,000.00	3,000.00	
1072212	MEMBERSHIPS/DUES	.00	120.00	410.00	300.00	300.00	250.00	300.00	300.00	
1072220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
1072230	TRAVEL	.00	678.84	228.25	1,500.00	1,500.00	.00	1,500.00	1,500.00	
1072240	OFFICE SUPPLIES & EXPENSES	252.16	278.65	525.91	300.00	300.00	24.49	300.00	300.00	
1072241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
1072243	COPIER/SUPPLIES	284.68	429.36	188.21	500.00	500.00	348.65	500.00	500.00	
1072250	SUPPLIES & MAINT.	13,463.35	19,382.42	15,592.09	17,000.00	17,000.00	13,802.40	17,000.00	17,000.00	
1072251	FUEL	4,378.73	6,539.09	5,636.11	5,000.00	5,000.00	5,485.46	5,000.00	5,000.00	
1072260	BUILDING & GROUNDS MAINTENANC	9,796.80	16,890.27	11,025.33	10,000.00	10,000.00	14,812.49	10,000.00	10,000.00	
1072261	SPRINKLER SYSTEM REPAIRS	9,429.59	7,558.57	3,661.47	10,000.00	10,000.00	2,934.12	10,000.00	10,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
Total COMMUNITY EVENTS:		55,050.25	59,548.80	62,559.86	114,300.00	134,300.00	83,231.81	116,200.00	114,500.00	
FOOD PANTRY										
1074100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
Total FOOD PANTRY:		.00	.00	.00	.00	.00	.00	.00	.00	
LIBRARY										
1075100	SALARIES	123,432.03	133,328.81	152,580.72	150,000.00	150,000.00	158,620.36	164,000.00	164,000.00	
1075101	OVERTIME WAGES	.00	.00	36.47	.00	.00	.00	.00	.00	
1075102	MERIT	108.30	162.45	216.56	500.00	500.00	216.56	500.00	500.00	
1075103	CHILDREN PROGRAM SALARIES	1,413.49	5,578.62	6,704.93	7,500.00	7,500.00	4,759.67	7,500.00	7,500.00	
1075104	YOUTH PROGRAM SALARIES	1,006.82	1,532.36	1,483.10	2,700.00	2,700.00	946.30	2,700.00	2,700.00	
1075105	ADULT PROGRAM SALARIES	3,480.56	6,066.52	5,530.69	6,000.00	6,000.00	5,007.96	6,000.00	6,000.00	
1075106	DRUG TEST/PHYSICAL	387.00	811.80	30.00	500.00	500.00	559.80	500.00	500.00	
1075130	BENEFITS	45,808.31	43,787.00	46,744.88	46,400.00	46,400.00	41,993.47	44,200.00	44,200.00	
1075140	HSA CONTRIBUTION	.00	.00	.00	.00	.00	2,400.00	.00	.00	
1075160	HEALTH, SAFETY & WELFARE	.00	.00	.00	.00	.00	.00	.00	.00	
1075200	SPECIAL DEPARTMENT SUPPLIES	124.75	.00	.00	500.00	500.00	307.50	500.00	500.00	
1075210	BOOKS	20,608.42	19,997.21	24,422.60	25,000.00	25,000.00	24,977.03	25,000.00	25,000.00	
1075211	AUDIO & VIDEO	5,209.91	4,239.76	2,437.81	7,000.00	7,000.00	1,358.13	5,000.00	5,000.00	
1075212	DIGITAL	2,891.27	2,106.66	5,510.03	5,000.00	5,000.00	9,529.30	7,000.00	7,000.00	
1075213	LOST AND DAMAGED BOOK REPLAC	1,957.49	1,498.14	1,072.77	1,500.00	1,500.00	533.31	1,500.00	1,500.00	
1075215	SUBSCRIPTIONS	485.22	53.50	55.00	600.00	600.00	55.00	600.00	600.00	
1075220	PUBLIC NOTICES	100.00	159.90	.00	500.00	500.00	.00	500.00	500.00	
1075230	TRAVEL	.00	956.49	1,293.40	1,500.00	1,500.00	632.62	1,500.00	1,500.00	
1075240	OFFICE SUPPLIES & EXPENSES	10,695.19	9,339.95	10,513.68	11,000.00	11,000.00	6,582.54	11,000.00	11,000.00	
1075241	POSTAGE	563.48	691.75	2,164.09	2,500.00	2,500.00	1,684.29	2,500.00	2,500.00	
1075242	DONATIONS/GIFTS PURCHASES	1,582.63	1,629.26	1,114.09	1,600.00	1,600.00	2,206.09	1,600.00	1,600.00	
1075243	COPIER/SUPPLIES	3,624.65	4,380.86	5,651.40	6,000.00	6,000.00	2,616.84	6,000.00	6,000.00	
1075244	PROGRAM SUPPLIES	2,009.74	1,596.72	3,151.40	3,500.00	3,500.00	3,274.46	3,500.00	3,500.00	
1075245	CHILDREN PROGRAMS	4,342.59	4,687.19	4,715.24	5,500.00	5,500.00	2,196.65	5,700.00	5,700.00	
1075246	YOUTH PROGRAMS	1,282.18	1,334.67	1,511.53	1,500.00	1,500.00	1,085.81	3,000.00	3,000.00	
1075247	ADULT PROGRAMS	1,456.78	2,085.06	1,720.54	2,600.00	2,600.00	1,981.50	3,100.00	3,100.00	
1075250	SUPPLIES & MAINT.	.00	.00	.00	.00	.00	.00	.00	.00	
1075260	BUILDING & GROUNDS MAINTENANC	6,852.75	6,764.33	7,249.26	7,000.00	7,000.00	2,706.06	7,000.00	7,000.00	
1075270	UTILITIES	3,003.94	2,801.67	2,993.80	3,000.00	3,000.00	3,017.57	3,000.00	3,000.00	
1075271	GAS - (QUESTAR)	1,056.20	1,261.92	1,546.49	2,500.00	2,500.00	1,397.20	2,500.00	2,500.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
Total CONTRIBUTIONS TO OTHER UNITS:		380,788.56	388,409.42	293,047.47	293,500.00	293,500.00	404,095.93	293,500.00	293,500.00	
TRANSFER TO OTHER FUNDS										
1090900	TRANSFER CAP PROJ - VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
1090948	TRANSFER - PARKS FUND - 26	.00	.00	.00	.00	.00	.00	500,000.00	500,000.00	
1090949	TRANSFER - CAP PROJ - VEHICLES	320,000.00	150,000.00	900,000.00	376,000.00	376,000.00	376,000.00	100,000.00	100,000.00	
1090950	TRANSFER TO CAP PROJECTS FUND	780,000.00	900,000.00	300,000.00	565,200.00	565,200.00	565,200.00	100,000.00	100,000.00	
1090951	TRANS TO FIRE DEPT FUND	35,300.00	263,200.00	358,500.00	358,500.00	358,500.00	358,500.00	358,500.00	358,500.00	
1090952	LOAN TO RDA#3 (FIBER PROJ)	.00	.00	.00	.00	.00	.00	.00	.00	
1090953	TRANSFER TO FOOD PANTRY FUND	.00	.00	.00	.00	.00	.00	.00	.00	
1090954	TRANSFER TO RECREATION FUND	182,700.00	174,800.00	167,050.00	164,000.00	164,000.00	164,000.00	164,000.00	164,000.00	
1090955	TRANSFER TO FUND 71 RDA	.00	.00	.00	20,000.00	20,000.00	20,000.00	675,000.00	675,000.00	
1090956	TRANSFER TO STORM DRAIN FD	.00	.00	.00	.00	.00	.00	.00	.00	
1090960	TRANSFER TO RDA #2	.00	150,000.00	.00	.00	.00	.00	.00	.00	
1090961	TRANSFER TO TRANSPORTATION CA	800,000.00	600,000.00	600,000.00	715,600.00	715,600.00	715,600.00	500,000.00	500,000.00	
1090967	TRANSFER TO WATER FUND	.00	1,089,536.00	.00	.00	.00	.00	.00	.00	
Total TRANSFER TO OTHER FUNDS:		2,118,000.00	3,327,536.00	2,325,550.00	2,199,300.00	2,199,300.00	2,199,300.00	2,397,500.00	2,397,500.00	
BUDGET TO GAAP										
1099981	BUDGET TO GAAP - CAPITAL GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1099998	BUDGET TO GAAP - CAPITAL OUTLA	.00	.00	.00	.00	.00	.00	.00	.00	
1099999	BUDGET TO GAAP - SETTLEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total BUDGET TO GAAP:		.00	.00	.00	.00	.00	.00	.00	.00	
GENERAL FUND Revenue Total:		7,683,027.49	8,914,520.74	8,398,592.65	10,033,440.00	10,457,940.00	10,844,094.99	9,989,900.00	10,166,100.00	
GENERAL FUND Expenditure Total:		7,236,506.78	8,625,345.16	8,434,600.39	10,033,440.00	10,457,940.00	9,294,700.65	9,989,900.00	10,166,100.00	
Net Total GENERAL FUND:		446,520.71	289,175.58	36,007.74-	.00	.00	1,549,394.34	.00	.00	

Account Number	Account Title	2020-21 Prior year 3 Actual	2021-22 Prior year 2 Actual	2022-23 Prior year Actual	2023-24 Current year Aproved Budget	2023-24 Current year Modified Budget	2023-24 Current year Actual	2024-25 Future year Tentative Budget	2024-25 Future year Final Budget	CHANGES TO BUDGET
	Total FOOD PANTRY EXPENSE:	55,524.45	49,635.45	62,043.81	73,200.00	73,200.00	63,155.39	78,200.00	78,200.00	
	ADMIN SERVICE CHARGE									
2190905	ADMIN SERVICES CHARGE	200.00	200.00	200.00	200.00	200.00	200.00	300.00	300.00	
	Total ADMIN SERVICE CHARGE:	200.00	200.00	200.00	200.00	200.00	200.00	300.00	300.00	
	FOOD PANTRY - SPECIAL REV FUND Revenue Total:	110,048.42	85,760.34	131,280.75	73,400.00	73,400.00	98,634.83	78,500.00	78,500.00	
	FOOD PANTRY - SPECIAL REV FUND Expenditure Total:	55,724.45	49,835.45	62,243.81	73,400.00	73,400.00	63,355.39	78,500.00	78,500.00	
	Net Total FOOD PANTRY - SPECIAL REV FUND:	54,323.97	35,924.89	69,036.94	.00	.00	35,279.44	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
RECREATION										
INTERGOVERNMENTAL REVENUE										
2533100	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
2533110	LOCAL GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
2533210	CONTRIBUTION FROM LOCAL GOV	.00	.00	.00	.00	.00	.00	.00	.00	
2533500	COVID 19 GRANT	6.04	.00	.00	.00	.00	.00	.00	.00	
Total INTERGOVERNMENTAL REVENUE:		6.04	.00	.00	.00	.00	.00	.00	.00	
ADULT PROGRAMS										
2534100	ADULT BASKETBALL	68.00	20.00	.00	.00	.00	192.00	.00	.00	
2534110	ADULT FLAG FOOTBALL	.00	.00	.00	.00	.00	.00	.00	.00	
2534120	ADULT SOCCER	1,665.00	1,585.00	.00	1,500.00	1,500.00	100.00	.00	.00	
2534130	ADULT SOFTBALL	1,997.50	3,060.00	4,157.50	5,000.00	5,000.00	3,893.00	5,000.00	5,000.00	
2534140	ADULT VOLLEYBALL	.00	.00	.00	.00	.00	.00	.00	.00	
2534150	PICKLEBALL	9,852.50	8,212.91	9,699.75	9,000.00	9,000.00	8,362.48	9,000.00	9,000.00	
2534400	WAIVERS	105.00-	75.00-	100.00-	300.00-	300.00-	218.00-	300.00-	300.00-	
Total ADULT PROGRAMS:		13,478.00	12,802.91	13,757.25	15,200.00	15,200.00	12,329.48	13,700.00	13,700.00	
YOUTH PROGRAMS										
2535100	YOUTH BASEBALL	13,605.00	16,545.00	17,477.50	15,000.00	15,000.00	25,724.00	16,000.00	16,000.00	
2535110	YOUTH SOFTBALL	.00	.00	.00	.00	.00	.00	.00	.00	
2535120	YOUTH BASKETBALL	21,034.00	34,934.50	43,272.00	35,400.00	35,400.00	41,333.50	40,400.00	40,400.00	
2535130	YOUTH FLAG FOOTBALL	3,795.00	4,035.00	8,530.00	5,000.00	5,000.00	7,105.00	7,000.00	7,000.00	
2535140	YOUTH SOCCER	18,950.00	18,400.00	27,182.00	19,100.00	19,100.00	30,922.00	29,100.00	29,100.00	
2535150	YOUTH TRACK AND FIELD	.00	.00	3,465.00	5,000.00	5,000.00	4,415.00	5,000.00	5,000.00	
2535160	YOUTH VOLLEYBALL	1,595.00	1,170.00	1,805.00	1,000.00	1,000.00	2,360.00	1,000.00	1,000.00	
2535170	YOUTH GOLF	3,475.00	4,505.00	3,900.00	4,000.00	4,000.00	4,015.00	4,000.00	4,000.00	
2535180	YOUTH BOWLING	.00	.00	.00	500.00	500.00	.00	500.00	500.00	
2535190	YOUTH KARATE	.00	810.00	.00	700.00	700.00	.00	.00	.00	
2535200	YOUTH CAMPS	1,215.00	3,783.00	2,705.00	3,500.00	3,500.00	3,145.00	3,500.00	3,500.00	
2535210	YOUTH TEEN GAME NIGHT	.00	.00	.00	.00	.00	.00	.00	.00	
2535400	WAIVERS	1,425.00-	1,685.00-	2,173.00-	1,500.00-	1,500.00-	1,625.00-	1,500.00-	1,500.00-	
Total YOUTH PROGRAMS:		62,244.00	82,497.50	106,163.50	87,700.00	87,700.00	117,394.50	105,000.00	105,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
MISC. PROGRAMS										
2536100	CONCESSION STAND	6,372.16	5,149.25	4,953.71	6,000.00	6,000.00	5,183.40	6,000.00	6,000.00	
2536101	CONCESSIONAIRE LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
2536110	SPECIAL EVENTS	.00	4,440.00	5,664.00	3,500.00	3,500.00	5,138.89	3,500.00	3,500.00	
2536120	RACES	.00	.00	.00	.00	.00	.00	.00	.00	
2536140	TOURNAMENTS	22,060.00	21,305.00	17,480.00	20,000.00	20,000.00	21,935.00	20,000.00	20,000.00	
2536400	WAIVERS	.00	.00	30.00-	100.00-	100.00-	105.00-	100.00-	100.00-	
Total MISC. PROGRAMS:		28,432.16	30,894.25	28,067.71	29,400.00	29,400.00	32,152.29	29,400.00	29,400.00	
OTHER INCOME										
2537110	RECREATION MISC. INCOME	.00	6.00	752.00	.00	.00	319.00	.00	.00	
2537120	NON-RESIDENT FEES	.00	.00	50.00	.00	.00	.00	.00	.00	
2537178	RENTAL - PARKS/FIELDS	1,844.00	1,330.00	1,477.50	1,000.00	1,000.00	387.50	1,000.00	1,000.00	
2537179	RENTAL - BOWERY/STAGES	480.00	640.00	500.00	500.00	500.00	500.00	500.00	500.00	
2537600	INTEREST EARNINGS	283.08	850.92	9,643.35	300.00	300.00	15,250.99	10,400.00	10,400.00	
2537617	CONVENIENCE FEE	4,443.00	5,608.48	6,168.00	6,000.00	6,000.00	6,360.00	6,000.00	6,000.00	
Total OTHER INCOME:		7,050.08	8,435.40	18,590.85	7,800.00	7,800.00	22,817.49	17,900.00	17,900.00	
DONATIONS										
2538120	RESTRICTED DONATIONS	.00	.00	.00	.00	.00	.00	.00	.00	
2538143	RACE OPERATIONAL DONATIONS	.00	.00	.00	.00	.00	.00	.00	.00	
2538500	DONATIONS FOR CAP IMPROVEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total DONATIONS:		.00	.00	.00	.00	.00	.00	.00	.00	
TRANSFERS/FUND BAL TO BE APPRO										
2539900	INITIAL CAPITAL CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
2539901	TRANSFER FROM THE GEN FUND	182,700.00	174,800.00	167,050.00	164,000.00	164,000.00	164,000.00	164,000.00	164,000.00	
2539950	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.00	.00	.00	14,500.00	
Total TRANSFERS/FUND BAL TO BE APPRO:		182,700.00	174,800.00	167,050.00	164,000.00	164,000.00	164,000.00	164,000.00	178,500.00	
NON DEPARTMENTAL EXPENSE										
2540100	SALARIES - NON DEPARTMENTAL	68,418.37	64,062.78	50,664.32	81,100.00	81,100.00	89,982.75	77,600.00	89,000.00	
2540101	OVERTIME WAGES - NON DEPT	3,631.82	3,399.90	2,066.63	3,400.00	3,400.00	3,612.56	3,400.00	3,400.00	
2540102	MERIT- NON DEPARTMENTAL	162.45	.00	.00	100.00	100.00	.00	100.00	100.00	
2540103	WAGES - IN FIELDS	6,754.78	2,804.48	527.20	9,000.00	9,000.00	3,351.20	9,000.00	9,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
ADULT SOCCER										
2552100	SALARIES	914.70	769.32	42.00	1,100.00	1,100.00	.00	.00	.00	
2552130	BENEFITS	81.94	68.66	8.78	100.00	100.00	.05	.00	.00	
2552200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2552220	PUBLIC NOTICES	5.13	.00	.00	.00	.00	.00	.00	.00	
2552250	EQUIPMENT, SUPPLIES & MAINTEN	231.20	216.20	.00	400.00	400.00	.00	.00	.00	
2552500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2552706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total ADULT SOCCER:		1,232.97	1,054.18	50.78	1,600.00	1,600.00	.05	.00	.00	
ADULT SOFTBALL										
2553100	SALARIES	159.90	1,880.98	1,772.20	4,500.00	4,500.00	2,130.43	4,500.00	4,500.00	
2553130	BENEFITS	9.75	162.98	163.90	500.00	500.00	157.56	500.00	500.00	
2553200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2553220	PUBLIC NOTICES	25.00	25.78	.00	100.00	100.00	.00	100.00	100.00	
2553250	EQUIPMENT, SUPPLIES & MAINTENA	.00	753.54	1,421.72	2,500.00	2,500.00	384.69	2,500.00	2,500.00	
2553500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2553706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total ADULT SOFTBALL:		194.65	2,823.28	3,357.82	7,600.00	7,600.00	2,672.68	7,600.00	7,600.00	
ADULT VOLLEYBALL										
2554100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
2554130	BENEFITS	.00	.98	.00	.00	.00	.00	.00	.00	
2554200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2554220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2554250	EQUIPMENT, SUPPLIES & MAINENAN	.00	.00	.00	.00	.00	.00	.00	.00	
2554499	FACILITY RENTAL	.00	.00	.00	.00	.00	.00	.00	.00	
2554500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2554706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total ADULT VOLLEYBALL:		.00	.98	.00	.00	.00	.00	.00	.00	
PICKLEBALL										
2555100	SALARIES	1,397.01	1,087.78	114.66	1,500.00	1,500.00	450.07	1,500.00	1,500.00	
2555130	BENEFITS	136.51	98.95	13.42	200.00	200.00	40.50	200.00	200.00	
2555220	PUBLIC NOTICES	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
2555250	EQUIPMENT, SUPPLIES, MAINTENAN	1,969.83	2,162.82	848.21	2,000.00	2,000.00	496.84	2,000.00	2,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
Total YOUTH BASKETBALL:		20,333.29	27,664.32	33,654.37	31,500.00	31,500.00	18,675.59	31,500.00	31,500.00	
YOUTH FLAG FOOTBALL										
2573100	SALARIES	1,222.48	1,461.37	1,646.94	1,600.00	1,600.00	1,949.64	1,600.00	1,600.00	
2573130	BENEFITS	109.65	128.91	145.17	200.00	200.00	170.35	200.00	200.00	
2573200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2573212	MEMBERSHIP/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2573220	PUBLIC NOTICES	.00	.00	339.94	200.00	200.00	.00	200.00	200.00	
2573250	EQUIPMENT, SUPPLIES & MAINTENA	1,650.93	1,945.09	3,027.41	2,000.00	2,000.00	4,197.08	4,000.00	4,000.00	
2573500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2573706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH FLAG FOOTBALL:		2,983.06	3,535.37	5,159.46	4,000.00	4,000.00	6,317.07	6,000.00	6,000.00	
YOUTH SOCCER										
2574100	SALARIES	4,241.99	3,574.76	3,660.48	4,000.00	4,000.00	5,323.35	4,000.00	4,000.00	
2574130	BENEFITS	385.62	322.41	328.74	400.00	400.00	452.63	400.00	400.00	
2574200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2574212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2574220	PUBLIC NOTICES	362.10	643.41	10.00	500.00	500.00	.00	500.00	500.00	
2574250	EQUIPMENT, SUPPLIES & MAINTEN	9,092.21	7,617.77	11,130.97	6,500.00	6,500.00	15,733.02	6,500.00	6,500.00	
2574500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2574706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH SOCCER:		14,081.92	12,158.35	15,130.19	11,400.00	11,400.00	21,509.00	11,400.00	11,400.00	
YOUTH TRACK AND FIELD										
2575100	SALARIES	.00	.00	176.40	1,500.00	1,500.00	.00	1,500.00	1,500.00	
2575130	BENEFITS	.37-	.00	13.50	200.00	200.00	2.51	200.00	200.00	
2575200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2575212	MEMBERSHIPS/DUES	.00	.00	1,580.00	.00	.00	.00	.00	.00	
2575220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2575250	EQUIPMENT, SUPPLIES & MAINTEN	.00	.00	723.08	1,500.00	1,500.00	833.20	1,500.00	1,500.00	
2575500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2575706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH TRACK AND FIELD:		.37-	.00	2,492.98	3,200.00	3,200.00	835.71	3,200.00	3,200.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
YOUTH VOLLEYBALL										
2576100	SALARIES	524.23	175.00	.00	500.00	500.00	525.61	500.00	500.00	
2576130	BENEFITS	49.34	16.19	.57	100.00	100.00	43.89	100.00	100.00	
2576200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2576212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2576220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2576250	EQUIPMENT, SUPPLIES & MAINTEN	385.98	250.80	745.85	500.00	500.00	1,469.18	500.00	500.00	
2576499	FACILITY RENTAL	315.00	352.50	352.50	100.00	100.00	.00	100.00	100.00	
2576500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2576706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH VOLLEYBALL:		1,274.55	794.49	1,098.92	1,200.00	1,200.00	2,038.68	1,200.00	1,200.00	
YOUTH GOLF										
2577100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
2577130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
2577200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2577212	MEMBERSHIPS/DUES	3,550.00	4,500.00	3,900.00	4,500.00	4,500.00	.00	4,500.00	4,500.00	
2577220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2577250	EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	.00	.00	.00	.00	.00	.00	
2577500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2577706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH GOLF:		3,550.00	4,500.00	3,900.00	4,500.00	4,500.00	.00	4,500.00	4,500.00	
YOUTH BOWLING										
2578100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
2578130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
2578200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2578212	MEMBERSHIPS/DUES	.00	.00	.00	500.00	500.00	.00	500.00	500.00	
2578220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2578250	EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	.00	200.00	200.00	.00	200.00	200.00	
2578500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2578706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH BOWLING:		.00	.00	.00	700.00	700.00	.00	700.00	700.00	
YOUTH KARATE										
2579100	SALARIES	.00	210.00	.00	500.00	500.00	.00	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
2579130	BENEFITS	.49-	17.75	.68	100.00	100.00	.00	.00	.00	
2579200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2579212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2579220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2579250	EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	.00	200.00	200.00	.00	.00	.00	
2579500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2579706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH KARATE:		.49-	227.75	.68	800.00	800.00	.00	.00	.00	
YOUTH CAMPS										
2580100	SALARIES	.00	.00	189.63	.00	.00	.00	.00	.00	
2580130	BENEFITS	.00	.00	14.50	.00	.00	2.69	.00	.00	
2580200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2580212	MEMBERSHIPS/DUES	.00	1,440.00	2,045.00	3,500.00	3,500.00	1,785.00	3,500.00	3,500.00	
2580220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2580250	EQUIPMENT, SUPPLIES & MAINTENA	.00	236.00	480.25	.00	.00	.00	.00	.00	
2580500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2580706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH CAMPS:		.00	1,676.00	2,729.38	3,500.00	3,500.00	1,787.69	3,500.00	3,500.00	
YOUTH TEEN GAME NIGHT										
2581100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
2581130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
2581200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2581212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2581220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2581250	EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	.00	.00	.00	.00	.00	.00	
2581500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2581706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH TEEN GAME NIGHT:		.00	.00	.00	.00	.00	.00	.00	.00	
ADMIN SERVICE CHARGES										
2590905	ADMIN SERVICES CHARGE	9,000.00	9,200.00	10,200.00	10,200.00	10,200.00	10,200.00	11,000.00	11,000.00	
Total ADMIN SERVICE CHARGES:		9,000.00	9,200.00	10,200.00	10,200.00	10,200.00	10,200.00	11,000.00	11,000.00	
RECREATION Revenue Total:		293,910.28	309,430.06	333,629.31	304,100.00	304,100.00	348,693.76	330,000.00	344,500.00	

Account Number	Account Title	2020-21 Prior year 3 Actual	2021-22 Prior year 2 Actual	2022-23 Prior year Actual	2023-24 Current year Approved Budget	2023-24 Current year Modified Budget	2023-24 Current year Actual	2024-25 Future year Tentative Budget	2024-25 Future year Final Budget	CHANGES TO BUDGET
	RECREATION Expenditure Total:	256,404.47	240,127.40	231,443.19	304,100.00	304,100.00	273,642.63	330,000.00	344,500.00	
	Net Total RECREATION:	37,505.81	69,302.66	102,186.12	.00	.00	75,051.13	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
2662501	SKATE PARK	.00	.00	.00	.00	.00	.00	.00	.00	
2662502	TRAILS	9,735.00	.00	.00	.00	.00	.00	.00	.00	
2662503	TRAILHEAD IMPROVEMENTS	12,175.36	40,368.84	10,809.01	31,000.00	31,000.00	4,272.06	.00	.00	
2662512	FACILITIES/IMPACT STUDY	.00	6,000.00	.00	.00	.00	.00	.00	.00	
2662701	CAPITAL ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
2662702	SPLASH PAD AT SHUMAN PARK	.00	.00	.00	.00	.00	.00	.00	.00	
2662703	RESTROOM AT TRAIL HEAD	.00	.00	.00	.00	.00	.00	.00	.00	
2662704	TRAIL HEAD IMPROVEMENTS (RTP)	.00	.00	.00	.00	.00	.00	.00	.00	
2662705	LAND ACQUISITION	2,177.07	.00	467,470.57	.00	.00	.00	.00	.00	
2662706	PICKLE BALL COURTS	.00	.00	.00	.00	.00	.00	.00	.00	
2662707	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2662708	BASKETBALL COURT	.00	.00	.00	.00	.00	.00	.00	.00	
2662709	MIDLAND SQUARE (RCOG GRANT)	.00	.00	917.50	579,600.00	579,600.00	50,005.75	579,600.00	579,600.00	
2662710	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	.00	
2662715	ACQUISITION OF WATER SHARES	.00	.00	35,900.00	50,000.00	50,000.00	.00	50,000.00	50,000.00	
2662716	CENTRAL TRAIL	.00	.00	.00	.00	.00	11,147.75	100,000.00	100,000.00	
2662720	CONTRIBUTIONS TO FUND BALANCE	.00	.00	.00	.00	.00	.00	.00	.00	
Total PARKS & RECREATION:		30,233.42	121,171.44	539,150.83	667,600.00	667,600.00	68,021.89	736,600.00	736,600.00	
SPECIAL REVENUE FUND - PARKS Revenue Total:		505,660.38	278,375.49	186,049.53	667,600.00	667,600.00	342,770.48	736,600.00	736,600.00	
SPECIAL REVENUE FUND - PARKS Expenditure Total:		30,233.42	121,171.44	539,150.83	667,600.00	667,600.00	68,021.89	736,600.00	736,600.00	
Net Total SPECIAL REVENUE FUND - PARKS:		475,426.96	157,204.05	353,101.30-	.00	.00	274,748.59	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
FIRE DEPARTMENT										
EMS INTERGOVERNMENTAL REV										
2833363	EMS TRAINING	.00	.00	.00	.00	.00	.00	.00	.00	
2833365	STATE EMS GRANT	6,623.00	153,211.46	.00	.00	.00	.00	.00	.00	
2833366	STATE GRANT AMBULANCE	51,840.00	.00	.00	.00	.00	.00	.00	.00	
2833370	FEDERAL GRANT - HHS	.00	33,225.81	.00	.00	.00	.00	.00	.00	
2833374	RURAL EMS GRANT	.00	.00	329.96	.00	.00	16,516.14	.00	.00	
2833415	CARES ACT (COVID 19)	.00	.00	.00	.00	.00	.00	.00	.00	
2833500	COVID 19 GRANT	39,737.44	.00	.00	.00	.00	.00	.00	.00	
Total EMS INTERGOVERNMENTAL REV:		98,200.44	186,437.27	329.96	.00	.00	16,516.14	.00	.00	
FIRE INTERGOVERNMENTAL REV										
2834355	TRAINING/COUNTY REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
2834357	REIMBURSEMENT - USE OF FIRE TR	8,110.54	6,724.66	.00	.00	.00	.00	.00	.00	
2834358	STATE USAR REIMBURSEMENT	.00	700.00	.00	.00	.00	.00	.00	.00	
2834363	EMS TRAINING	.00	.00	.00	.00	.00	.00	.00	.00	
2834364	STATE EMS GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2834365	OTHER STATE INCOME (EMS)	.00	.00	.00	.00	.00	.00	.00	.00	
2834366	STATE GRANT AMBULANCE	.00	.00	.00	.00	.00	.00	.00	.00	
2834367	FIRE DEPARTMENT GRANT	3,995.00	.00	.00	.00	.00	.00	.00	.00	
2834368	HAZMAT EQUIPMENT GRANT	.00	44,390.00	.00	.00	.00	.00	.00	.00	
2834369	HAZMAT TRAINING GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2834370	FEDERAL GRANT	.00	.00	96,517.39	.00	.00	.00	.00	.00	
2834371	DIVISION OF FORESTRY GRANT	.00	.00	6,540.55	.00	.00	.00	.00	.00	
2834374	RURAL COMM FIRE GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2834376	STATE FIRE TRAINING GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2834388	HAZMAT RESPONSE	345.00	.00	.00	300.00	300.00	.00	300.00	300.00	
2834390	FIRE CONTRACT - BE COUNTY	21,224.75	22,911.10	23,899.65	24,000.00	24,000.00	.00	24,000.00	24,000.00	
2834392	HOMELAND SECURITY GRANT	.00	910.41	.00	.00	.00	.00	.00	.00	
2834393	DEFIBULATOR GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2834395	FIRE CONTRACT - ELWOOD	15,991.25	16,223.85	16,514.60	17,000.00	17,000.00	.00	17,000.00	17,000.00	
2834396	FIRE RESPONSE - DEWEYVILLE	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
2834397	FIRE RESPONSE - COUNTY	2,284.00	8,931.45	11,865.69	8,000.00	8,000.00	5,054.60	8,000.00	8,000.00	
2834398	FIRE RESPONSE - ELWOOD	.00	493.00	7,638.95	.00	.00	645.00	.00	.00	
Total FIRE INTERGOVERNMENTAL REV:		51,950.54	101,284.47	162,976.83	50,300.00	50,300.00	5,699.60	50,300.00	50,300.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
Total NON-DEPARTMENTAL EXPENSE:		302,376.83	249,216.81	363,072.83	411,400.00	411,400.00	229,822.63	386,800.00	393,500.00	
FIRE DEPARTMENT EXPENSE										
2851100	FIRE DEPT WAGES	25,814.38	20,295.50	7,615.02	18,400.00	18,400.00	914.58	18,400.00	18,400.00	
2851101	OVERTIME WAGES	2,110.00	2,610.38	.00	3,500.00	3,500.00	.00	3,500.00	3,500.00	
2851102	MERIT	.00	.00	.00	500.00	500.00	.00	500.00	500.00	
2851107	FIRE TRAINING WAGES	42,433.62	16,153.67	1,942.78	20,000.00	20,000.00	4,385.48	20,000.00	20,000.00	
2851108	HAZMAT WAGES	242.15	.00	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	
2851130	BENEFITS	8,468.76	6,917.70	1,664.33	8,500.00	8,500.00	1,949.08	8,500.00	8,500.00	
2851200	FIRE DEPARTMENT MATERIALS	.00	.00	.00	.00	.00	.00	.00	.00	
2851212	MEMBERSHIPS/DUES	300.00	285.00	.00	1,000.00	1,000.00	10.00	1,000.00	1,000.00	
2851230	TRAVEL	8,362.70	3,001.89	3,137.33	12,000.00	12,000.00	3,516.74	12,000.00	12,000.00	
2851241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
2851246	BILLABLE SUPPLIES	.00	.00	825.00	1,000.00	1,000.00	145.80	1,000.00	1,000.00	
2851250	SUPPLIES AND MAINTENANCE	57,337.57	22,151.39	20,518.66	50,000.00	50,000.00	42,024.23	25,000.00	25,000.00	
2851251	FIRE EQUIPMENT FUEL	4,443.34	8,501.44	9,299.11	9,000.00	9,000.00	9,361.02	9,000.00	9,000.00	
2851252	PERSONAL PROTECTIVE EQUIPMENT	20,253.00	7,162.37	19,598.09	20,000.00	20,000.00	19,342.95	20,000.00	20,000.00	
2851253	VEHICLE MAINTENANCE	.00	.00	.00	.00	.00	.00	25,000.00	25,000.00	
2851263	PUBLIC EDUCATION	2,855.96	415.00	107.94	3,500.00	3,500.00	.00	3,500.00	3,500.00	
2851280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
2851292	EQUIPMENT PURCHASES (GRANTS)	18,797.00	11,198.00	265.46	.00	.00	.00	.00	.00	
2851294	HAZMAT EQUIPMENT GRANT	.00	44,390.00	.00	.00	.00	.00	.00	.00	
2851360	EDUCATION/CERTIFICATION	.00	570.00	594.30	1,000.00	1,000.00	976.50	1,000.00	1,000.00	
2851365	FIRE EXPLORERS PROGRAM	.00	.00	.00	.00	.00	.00	.00	.00	
2851367	RECERTIFICATION	408.43	.00	.00	500.00	500.00	100.00	500.00	500.00	
2851369	HAZMAT TRAINING GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2851370	OTHER PROFESSIONAL & TECHNICA	2,708.56	8,330.52	2,627.01	10,000.00	10,000.00	869.39	10,000.00	10,000.00	
2851410	INSURANCE	117.48	.00	.00	.00	.00	.00	.00	.00	
2851415	CARES ACT (COVID 19)	5,487.79	.00	.00	.00	.00	.00	.00	.00	
2851450	MISCELLANEOUS SUPPLIES	20.00	.00	.00	1,000.00	1,000.00	1,136.33	1,000.00	1,000.00	
2851460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
2851461	FIRE EXTINGUISHERS	246.00	429.50	.00	500.00	500.00	138.00	500.00	500.00	
2851508	FIRE EQUIPMENT LESS THAN \$5000	.00	13,004.40	2,554.40	10,000.00	10,000.00	697.34	10,000.00	10,000.00	
2851706	FIRE EQUIP GREATER THAN \$5000	202,626.49	.00	.00	.00	.00	.00	.00	.00	
2851710	FIRE TRUCK PURCHASE	.00	.00	.00	624,000.00	624,000.00	.00	624,000.00	624,000.00	
2851802	DEBT PRINCIPAL PAYMENT	57,879.08	59,669.27	87,922.47	.00	.00	.00	.00	.00	
2851851	DEBT INTEREST PAYMENT	5,615.80	3,825.62	894.29	.00	.00	.00	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
Total FIRE DEPARTMENT EXPENSE:		466,293.15	228,911.65	159,566.19	796,400.00	796,400.00	85,547.44	796,400.00	796,400.00	
EMS DEPARTMENT EXPENSE										
2852100	AMBULANCE WAGES	127,130.60	376,691.73	533,605.38	941,000.00	941,000.00	734,460.60	1,000,000.00	1,000,000.00	
2852101	OVERTIME WAGES	2,040.00	29,183.35	56,168.85	25,000.00	25,000.00	98,512.42	90,000.00	90,000.00	
2852102	MERIT	.00	.00	.00	500.00	500.00	.00	500.00	500.00	
2852104	ON-CALL PAY	22,394.13	23,278.56	.00	.00	.00	.00	.00	.00	
2852111	FRONT OFFICE STAFF AMB WAGE	22,964.52	26,002.57	28,256.00	29,000.00	29,000.00	25,518.70	30,200.00	30,200.00	
2852113	AMBULANCE TRAINING WAGES	8,961.13	3,739.87	2,252.07	10,000.00	10,000.00	14,279.32	10,000.00	10,000.00	
2852130	BENEFITS	30,599.09	119,344.20	166,104.01	327,000.00	327,000.00	236,096.25	300,000.00	300,000.00	
2852212	MEMBERSHIPS/DUES	.00	.00	465.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	
2852220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2852230	TRAVEL	1,250.00	1,134.76	4,274.57	6,000.00	6,000.00	2,281.38	6,000.00	6,000.00	
2852241	POSTAGE	1,785.89	2,141.92	3,436.32	3,000.00	3,000.00	2,637.12	3,000.00	3,000.00	
2852244	AMBULANCE VEHICLE MAINT.	.00	.00	.00	.00	.00	.00	15,000.00	15,000.00	
2852245	AMBULANCE SUPPLIES & MAINT	18,772.08	7,762.00	8,685.12	20,000.00	20,000.00	28,832.31	15,000.00	15,000.00	
2852246	BILLABLE SUPPLIES	42,268.29	39,779.72	49,872.91	50,000.00	50,000.00	33,062.92	50,000.00	50,000.00	
2852247	CREDIT CARD USE FEE	.00	.00	.00	.00	.00	.00	.00	.00	
2852248	AMBULANCE FUEL	12,955.41	22,918.07	19,584.10	24,000.00	24,000.00	17,540.77	24,000.00	24,000.00	
2852252	PERSONAL PROTECTIVE EQUIPMENT	3,145.00	910.00	174.81	15,000.00	15,000.00	18,826.81	15,000.00	15,000.00	
2852293	AMBULANCE BILLING SOFTWARE	15,454.18	353.91	7,190.03	10,000.00	10,000.00	5,670.21	10,000.00	10,000.00	
2852312	COMPUTER SOFTWARE	.00	18,847.79	17,415.21	21,600.00	21,600.00	6,803.81	31,400.00	31,400.00	
2852347	CREDIT CARD SERVICE FEE	3,431.65	5,240.32	6,201.58	4,000.00	4,000.00	5,883.21	4,000.00	4,000.00	
2852360	EDUCATION/CERTIFICATION	6,441.25	958.02	3,677.25	12,600.00	12,600.00	5,814.85	12,600.00	12,600.00	
2852368	RECERTIFICATION	9,253.51	360.00	663.31	5,000.00	5,000.00	385.00	5,000.00	5,000.00	
2852370	OTHER PROFESSIONAL & TECHNICA	4,217.10	5,347.00	12,600.00	15,500.00	15,500.00	13,163.44	15,500.00	15,500.00	
2852371	MEDICAID BILLING FEE	21,979.64	28,333.81	33,338.30	28,000.00	28,000.00	32,616.83	28,000.00	28,000.00	
2852375	AMBULANCE BILLING SERVICE	.00	.00	.00	.00	.00	.00	.00	.00	
2852410	INSURANCE	3,036.25	2,454.11	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	
2852415	CARES ACT (COVID 19)	46,856.26	.00	.00	.00	.00	.00	.00	.00	
2852450	MISCELLANEOUS SUPPLIES	4,868.08	.00	.00	1,000.00	1,000.00	978.37	1,000.00	1,000.00	
2852460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
2852480	BAD DEBTS/SERVING FEES	37.50-	.00	272.85	200.00-	200.00-	1,517.53-	200.00-	200.00-	
2852500	AMB EQUIP LESS THAN \$5000	.00	32.99	5,221.00	8,500.00	8,500.00	2,676.25	8,500.00	8,500.00	
2852505	STATE GRANT EXPENSES	.00	152,655.95	.00	.00	.00	.00	.00	.00	
2852706	AMB EQUIP GREATER THAN \$5000	.00	.00	.00	7,000.00	7,000.00	.00	7,000.00	7,000.00	
2852710	AMBULANCE PURCHASE	171,519.00	.00	.00	.00	.00	.00	270,000.00	270,000.00	
2852802	LEASE PRINCIPAL PAYMENT	21,621.69	22,290.45	32,818.41	.00	.00	.00	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
2852851	LEASE INTEREST PAYMENT	2,097.87	1,429.10	360.55	.00	.00	.00	.00	.00	
Total EMS DEPARTMENT EXPENSE:		605,005.12	891,190.20	992,637.63	1,568,000.00	1,568,000.00	1,284,523.04	1,956,000.00	1,956,000.00	
ADMINISTRATIVE FEES										
2890905	ADMIN FEES	6,000.00	6,000.00	9,200.00	9,200.00	9,200.00	9,200.00	11,100.00	11,100.00	
Total ADMINISTRATIVE FEES:		6,000.00	6,000.00	9,200.00	9,200.00	9,200.00	9,200.00	11,100.00	11,100.00	
FIRE CAPITAL OUTLAY										
2891704	IMPROVE TO BUILDING OVER \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2891705	REAL PROPERTY ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
2891710	EQUIPMENT/VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
Total FIRE CAPITAL OUTLAY:		.00	.00	.00	.00	.00	.00	.00	.00	
EMS CAPITAL OUTLAY										
2892704	IMPROVE TO BUILDING OVER \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2892705	REAL PROPERTY ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
2892710	EQUIPMENT/VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
Total EMS CAPITAL OUTLAY:		.00	.00	.00	.00	.00	.00	.00	.00	
FIRE DEPARTMENT Revenue Total:		1,491,577.67	2,037,096.07	1,805,207.60	2,785,000.00	2,785,000.00	2,072,267.77	3,150,300.00	3,157,000.00	
FIRE DEPARTMENT Expenditure Total:		1,379,675.10	1,375,318.36	1,524,476.65	2,785,000.00	2,785,000.00	1,609,093.11	3,150,300.00	3,157,000.00	
Net Total FIRE DEPARTMENT:		111,902.57	661,777.71	280,730.95	.00	.00	463,174.66	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Aproved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
Total CIVIC CENTER CAPITAL PROJECTS:		.00	.00	.00	30,000.00	40,000.00	37,218.58	.00	.00	
POLICE DEPT CAPITAL PROJECTS										
4054320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
4054540	POLICE DEPT CAP PROJECT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
Total POLICE DEPT CAPITAL PROJECTS:		.00	.00	.00	.00	.00	.00	.00	.00	
FIRE DEPT CAPITAL PROJECTS										
4055540	FIRE DEPT CAPITAL PROJECT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
Total FIRE DEPT CAPITAL PROJECTS:		.00	.00	.00	.00	.00	.00	.00	.00	
STREETS DEPT CAPITAL PROJECTS										
4060530	PUBLIC WORKS PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
4060540	STREETS CAPITAL PROJECTS FUND	.00	.00	.00	1,400,000.00	1,590,000.00	1,589,684.20	330,000.00	330,000.00	
4060550	LANDSCAPING PARKSTRIP & MEDIAN	.00	.00	.00	.00	.00	.00	.00	.00	
Total STREETS DEPT CAPITAL PROJECTS:		.00	.00	.00	1,400,000.00	1,590,000.00	1,589,684.20	330,000.00	330,000.00	
PARKS CAPITAL PROJECTS										
4062450	INFIELD DIRT FOR PARKS	.00	.00	.00	.00	.00	.00	.00	.00	
4062530	PARKING LOT	.00	.00	.00	.00	.00	.00	100,000.00	100,000.00	
4062540	PARKS CAPITAL PROJECT FUND	.00	20,285.35	.00	30,000.00	37,000.00	.00	30,000.00	30,000.00	
Total PARKS CAPITAL PROJECTS:		.00	20,285.35	.00	30,000.00	37,000.00	.00	130,000.00	130,000.00	
SENIORS CAPITAL PROJECTS										
4066320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
4066370	OTHER PROFESSIONAL & TECHNICA	.00	.00	.00	.00	.00	.00	.00	.00	
4066415	CARES (COVID) - SC CAP PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
4066550	SENIORS CAPITAL PROJECT FUND	.00	.00	.00	84,000.00	84,000.00	29,665.49	64,000.00	64,000.00	
4066705	SENIOR CAPITAL PURCHASE PROJ.	.00	.00	.00	.00	.00	.00	.00	.00	
4066710	CAP PROJECT - SENIOR REMODEL	.00	.00	.00	.00	.00	.00	.00	.00	
Total SENIORS CAPITAL PROJECTS:		.00	.00	.00	84,000.00	84,000.00	29,665.49	64,000.00	64,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
CEMETERY CAPITAL PROJECTS										
4069550	CEMETERY CAPITAL PROJECT FUND	.00	.00	.00	50,000.00	50,000.00	.00	75,000.00	75,000.00	
	Total CEMETERY CAPITAL PROJECTS:	.00	.00	.00	50,000.00	50,000.00	.00	75,000.00	75,000.00	
RECREATION CAPITAL PROJECTS										
4072550	RECREATION CAP PROJECT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
4072705	CAPITAL PROJECTS - TRAILS	.00	.00	.00	.00	.00	.00	.00	.00	
4072706	JEANIE STEVEN'S PARK	.00	.00	.00	.00	.00	.00	.00	.00	
4072707	SLURRY SEAL	.00	.00	.00	.00	.00	.00	.00	.00	
	Total RECREATION CAPITAL PROJECTS:	.00	.00	.00	.00	.00	.00	.00	.00	
FOOD PANTRY CAPITAL PROJECTS										
4074550	FOOD PANTRY CAP PROJECT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
	Total FOOD PANTRY CAPITAL PROJECTS:	.00	.00	.00	.00	.00	.00	.00	.00	
LIBRARY CAPITAL PROJECTS										
4075540	LIBRARY CAPITAL PROJECT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
	Total LIBRARY CAPITAL PROJECTS:	.00	.00	.00	.00	.00	.00	.00	.00	
TRANSFER TO OTHER FUNDS										
4090100	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	.00	
4090110	LOAN TO PARK FUND	.00	.00	.00	.00	.00	.00	.00	.00	
4090120	LOAN TO FUND 55-STORM DRAIN	.00	.00	.00	.00	.00	.00	.00	.00	
	Total TRANSFER TO OTHER FUNDS:	.00	.00	.00	.00	.00	.00	.00	.00	
	CAPITAL PROJECTS FUND Revenue Total:	784,796.97	911,549.20	396,668.52	1,729,000.00	1,936,000.00	635,156.96	644,000.00	644,000.00	
	CAPITAL PROJECTS FUND Expenditure Total:	.00	20,285.35	.00	1,729,000.00	1,936,000.00	1,658,955.47	644,000.00	644,000.00	
	Net Total CAPITAL PROJECTS FUND:	784,796.97	891,263.85	396,668.52	.00	.00	1,023,798.51-	.00	.00	

Account Number	Account Title	2020-21 Prior year 3 Actual	2021-22 Prior year 2 Actual	2022-23 Prior year Actual	2023-24 Current year Aproved Budget	2023-24 Current year Modified Budget	2023-24 Current year Actual	2024-25 Future year Tentative Budget	2024-25 Future year Final Budget	CHANGES TO BUDGET
VEHICLE/EQUIP CAP PROJECT FUND										
INTERGOVERNMENTAL REVENUE										
4133100	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
4133110	LOCAL GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
4133120	FEDERAL GRANTS	68,467.70	.00	.00	.00	.00	.00	.00	.00	
4133210	CONTRIBUTION FROM LOCAL GOV	.00	.00	.00	.00	.00	.00	.00	.00	
Total INTERGOVERNMENTAL REVENUE:		68,467.70	.00	.00	.00	.00	.00	.00	.00	
MISCELLANEOUS INCOME										
4136110	MISC INCOME	.00	.00	.00	.00	.00	.00	.00	.00	
4136610	INTEREST	3,065.49	4,009.78	33,470.29	25,000.00	35,000.00	55,296.00	25,000.00	25,000.00	
4136860	DEBT PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total MISCELLANEOUS INCOME:		3,065.49	4,009.78	33,470.29	25,000.00	35,000.00	55,296.00	25,000.00	25,000.00	
DONATIONS										
4138120	RESTRICTED DONATION	.00	.00	.00	.00	.00	.00	.00	.00	
Total DONATIONS:		.00	.00	.00	.00	.00	.00	.00	.00	
TRANSFERS/FUND BAL TO BE APPRO										
4139900	TRANSFER IN FROM GENERAL FUND	320,000.00	150,000.00	900,000.00	376,000.00	376,000.00	376,000.00	100,000.00	100,000.00	
4139905	TRANSFER TO FIRE FUND	.00	.00	.00	.00	.00	.00	.00	.00	
4139999	FUND BALANCE TO BE APPROPRIATE	.00	.00	.00	296,000.00	347,000.00	.00	205,000.00	255,000.00	
Total TRANSFERS/FUND BAL TO BE APPRO:		320,000.00	150,000.00	900,000.00	672,000.00	723,000.00	376,000.00	305,000.00	355,000.00	
NON-DEPARTMENTAL										
4141550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4141560	EQUIPMENT	.00	.00	7,942.00	.00	.00	.00	.00	.00	
Total NON-DEPARTMENTAL:		.00	.00	7,942.00	.00	.00	.00	.00	.00	
POLICE DEPARTMENT										
4142550	VEHICLES	35,744.90	.00	43,473.00	202,000.00	253,000.00	252,591.00	200,000.00	200,000.00	
4142560	EQUIPMENT	11,480.14	.00	.00	60,000.00	68,000.00	67,811.74	80,000.00	80,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
Total POLICE DEPARTMENT:		47,225.04	.00	43,473.00	262,000.00	321,000.00	320,402.74	280,000.00	280,000.00	
BUILDING DEPARTMENT										
4143550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4143560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total BUILDING DEPARTMENT:		.00	.00	.00	.00	.00	.00	.00	.00	
STREET DEPARTMENT										
4144550	VEHICLES	.00	.00	.00	45,000.00	45,000.00	44,021.00	.00	50,000.00	
4144560	EQUIPMENT	.00	65,221.87	.00	345,000.00	347,000.00	337,790.56	.00	.00	
Total STREET DEPARTMENT:		.00	65,221.87	.00	390,000.00	392,000.00	381,811.56	.00	50,000.00	
SENIOR PROGRAM										
4145550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4145560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total SENIOR PROGRAM:		.00	.00	.00	.00	.00	.00	.00	.00	
HOME DELIVERED MEALS										
4146550	VEHICLES	33,291.80	.00	.00	.00	.00	.00	.00	.00	
4146560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total HOME DELIVERED MEALS:		33,291.80	.00	.00	.00	.00	.00	.00	.00	
CEMETERY										
4147550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4147560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total CEMETERY:		.00	.00	.00	.00	.00	.00	.00	.00	
PARKS										
4148550	VEHICLES	.00	.00	.00	45,000.00	45,000.00	45,000.00	50,000.00	50,000.00	
4148560	EQUIPMENT	.00	9,754.00	.00	.00	.00	.00	.00	.00	
Total PARKS:		.00	9,754.00	.00	45,000.00	45,000.00	45,000.00	50,000.00	50,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
FIRE DEPARTMENT										
4149550	VEHICLES	36,783.80	.00	.00	.00	.00	.00	.00	.00	
4149560	EQUIPMENT	4,637.95	.00	6,661.33	.00	.00	.00	.00	.00	
Total FIRE DEPARTMENT:		41,421.75	.00	6,661.33	.00	.00	.00	.00	.00	
FOOD PANTRY										
4150550	VEHICLES	35,175.90	.00	.00	.00	.00	.00	.00	.00	
4150560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total FOOD PANTRY:		35,175.90	.00	.00	.00	.00	.00	.00	.00	
CIVIC CENTER										
4151560	EQUIPMENT	.00	56,168.44	.00	.00	.00	.00	.00	.00	
Total CIVIC CENTER:		.00	56,168.44	.00	.00	.00	.00	.00	.00	
LIBRARY										
4152560	EQUIPMENT	.00	.00	9,370.02	.00	.00	.00	.00	.00	
Total LIBRARY:		.00	.00	9,370.02	.00	.00	.00	.00	.00	
TRANSFER TO OTHER FUNDS										
4190100	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	.00	
4190105	CONTRIBUTION TO FUND 26	.00	.00	.00	.00	.00	.00	.00	.00	
4190107	CONTRIBUTION TO FUND 28	.00	.00	.00	.00	.00	.00	.00	.00	
4190110	LOAN TO FUND 26 - PARKS	.00	.00	.00	.00	.00	.00	.00	.00	
Total TRANSFER TO OTHER FUNDS:		.00	.00	.00	.00	.00	.00	.00	.00	
VEHICLE/EQUIP CAP PROJECT FUND Revenue Total:		391,533.19	154,009.78	933,470.29	697,000.00	758,000.00	431,296.00	330,000.00	380,000.00	
VEHICLE/EQUIP CAP PROJECT FUND Expenditure Total:		157,114.49	131,144.31	67,446.35	697,000.00	758,000.00	747,214.30	330,000.00	380,000.00	
Net Total VEHICLE/EQUIP CAP PROJECT FUND:		234,418.70	22,865.47	866,023.94	.00	.00	315,918.30-	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
VEHICLE CAPACITY PROJECTS										
4251320	ENGINEERING	3,377.00	863.00	64,041.25	10,000.00	10,000.00	9,719.00	10,000.00	10,000.00	
4251330	LEGAL	.00	3,600.00	.00	2,000.00	2,000.00	1,316.25	2,000.00	2,000.00	
4251370	OTHER PROFESSIONAL & TECHNICA	2,742.00	8,770.75	4,647.48	5,000.00	5,000.00	.00	65,000.00	65,000.00	
4251512	IMPACT FEE UPDATE	6,804.00	5,246.00	.00	.00	.00	.00	.00	.00	
4251550	ACQUISITION OF ROW	6,954.50	17,525.00	99,604.20	765,900.00	765,900.00	164,233.71	50,000.00	50,000.00	
4251555	CITY'S CONSTRUCTION OF ROADS	.00	.00	4,680.00	.00	.00	.00	2,500,000.00	2,500,000.00	
4251560	UPSIZING DEVELOPER'S CONSTRUC	.00	.00	.00	.00	.00	.00	.00	.00	
Total VEHICLE CAPACITY PROJECTS:		19,877.50	36,004.75	172,972.93	782,900.00	782,900.00	175,268.96	2,627,000.00	2,627,000.00	
TRANS CAPACITY CAPITAL FUND Revenue Total:		813,470.61	673,371.32	870,059.42	782,900.00	782,900.00	1,096,098.49	2,627,000.00	2,627,000.00	
TRANS CAPACITY CAPITAL FUND Expenditure Total:		19,877.50	36,004.75	172,972.93	782,900.00	782,900.00	175,268.96	2,627,000.00	2,627,000.00	
Net Total TRANS CAPACITY CAPITAL FUND:		793,593.11	637,366.57	697,086.49	.00	.00	920,829.53	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
WATER UTILITY FUND										
OTHER REVENUE										
5136500	COVID 19 GRANT	200.42	.00	.00	.00	.00	.00	.00	.00	
5136501	GRANTS (CDBG & COVID)	.00	.00	.00	2,200,000.00	2,200,000.00	.00	1,307,300.00	1,307,300.00	
5136580	SHOP LEASE SHARE - G.F.	.00	.00	.00	.00	.00	.00	.00	.00	
5136601	MORTON/SEWER	.00	.00	.00	.00	.00	.00	.00	.00	
5136602	OTHER UTILITY REVENUE	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
5136603	CHLORINE SALES	.00	.00	.00	.00	.00	.00	.00	.00	
5136604	WATER SAMPLES	408.00	.00	276.00	500.00	500.00	.00	500.00	500.00	
5136605	RENT FOR PW BUILDING	1,974.02	2,890.95	1,212.84	900.00	900.00	180.00	900.00	900.00	
5136610	UTILITY INTEREST INCOME	13,998.99	19,389.70	165,209.60	100,000.00	120,000.00	172,475.99	100,000.00	100,000.00	
5136611	INTEREST INCOME-BOND PROCEEDS	4,106.64	14,870.64	19,372.66	.00	.00	14,535.73	.00	.00	
5136612	LOAN INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
5136617	CREDIT CARD SERVICE FEE	16,226.28	18,311.94	21,221.99	22,000.00	22,000.00	22,216.45	22,000.00	22,000.00	
5136618	WATER SHARES - BR CANAL LEASED	10,836.71	957.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
5136670	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00	.00	.00	
5136674	SERVICE/CONVENIENCE TURN-ON	7,185.00	8,495.00	9,375.00	8,000.00	8,000.00	9,460.00	8,000.00	8,000.00	
5136675	UTILITY SET UP FEE	4,745.00	4,840.00	3,375.00	4,000.00	4,000.00	3,340.00	4,000.00	4,000.00	
5136676	LATE FEE - ALL UTILITIES	11,894.70	12,551.81	12,202.48	13,000.00	13,000.00	12,439.94	13,000.00	13,000.00	
5136680	BOND PROCEEDS	4,400,000.00	.00	.00	.00	.00	.00	.00	.00	
5136681	PROCEEDS - 2007 CHEV 4 DR TRUC	.00	.00	.00	.00	.00	.00	.00	.00	
5136690	UTILITY IMPROVEMENT REIMBURSM	.00	.00	.00	.00	.00	15,000.00	.00	.00	
5136699	OVER/SHORT	.01-	.50-	.00	.00	.00	.00	.00	.00	
Total OTHER REVENUE:		4,471,575.75	82,306.54	232,245.57	2,349,500.00	2,369,500.00	249,648.11	1,456,800.00	1,456,800.00	

UTILITY REVENUE										
5137550	BRWCD	.00	.00	.00	.00	.00	.00	.00	.00	
5137551	BRWCD WIELDING	4,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	
5137552	CEDAR RIDGE	.00	.00	.00	.00	.00	.00	.00	.00	
5137610	MISCELLANEOUS INCOME	.00	.00	.00	.00	.00	.00	.00	.00	
5137710	CULINARY BASE RATE	689,771.50	898,245.11	926,507.24	922,000.00	922,000.00	900,541.74	945,000.00	945,000.00	
5137711	CULINARY USE RATE	1,154,191.06	1,065,233.00	1,048,854.18	1,065,000.00	1,065,000.00	981,054.60	1,050,000.00	1,050,000.00	
5137712	CULINARY CONNECTION	89,570.00	78,920.54	21,280.00	11,000.00	11,000.00	16,483.20	11,000.00	11,000.00	
5137713	WATER CONNECTION RESERVE	.00	.00	1,400.00	100.00	100.00	.00	100.00	100.00	
5137714	SECONDARY WATER BASE	87,404.23	37,573.43	73,306.70	73,000.00	73,000.00	65,264.82	81,000.00	81,000.00	
5137715	STORM DRAIN	.00	.00	.00	.00	.00	.00	.00	.00	
5137716	SECONDARY USE RATE	30,616.84	92,082.50	121,968.35	125,000.00	125,000.00	142,844.29	160,000.00	160,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
5137717	SECONDARY CONNECTION	.00	.00	.00	.00	.00	21,232.59	.00	.00	
5137721	SEWER CONNECTION EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
5137722	SEWER CONNECTION RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5137723	REVENUE FROM SID #1	.00	.00	.00	.00	.00	.00	.00	.00	
5137725	REC BAD DEBT/GARNISHMENT/SERV	81.14	133.69	50.92	100.00	100.00	746.41	100.00	100.00	
5137730	SALES SEWER SERVICE	.00	.00	.00	.00	.00	.00	.00	.00	
5137771	FROM OTHER FUNDS REDEV #3	.00	.00	.00	.00	.00	.00	.00	.00	
5137772	RDA PMT 12.475 ACRES INTERTAPE	.00	.00	.00	.00	.00	.00	.00	.00	
5137773	T&M MANUF-4.223 ACRES-TRIANGLE	.00	.00	.00	.00	.00	.00	.00	.00	
5137774	5 ACRES	.00	.00	.00	.00	.00	.00	.00	.00	
5137775	SALE OF PROPERTY	1,900.00	.00	.00	.00	.00	.00	.00	.00	
Total UTILITY REVENUE:		2,057,534.77	2,174,188.27	2,195,367.39	2,198,200.00	2,198,200.00	2,128,167.65	2,249,200.00	2,249,200.00	
CONTRIBUTIONS & TRANSFERS										
5138830	DEVELOPER CONTRIBUTIONS	.00	.00	.00	.00	.00	.00	.00	.00	
5138840	TRANSFERS FROM OTHER FUNDS	.00	1,089,536.00	.00	.00	.00	.00	.00	.00	
5138850	REDUCTION IN RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5138897	EXCESS FROM RESERVES	.00	.00	.00	1,478,200.00	1,623,200.00	.00	23,700.00-	3,900.00	
Total CONTRIBUTIONS & TRANSFERS:		.00	1,089,536.00	.00	1,478,200.00	1,623,200.00	.00	23,700.00-	3,900.00	
IMPACT FEES										
5139715	WATER IMPACT FEES	552,116.00	521,734.14	390,642.88	207,000.00	207,000.00	467,484.40	250,000.00	250,000.00	
5139716	WATER - ZONE 2	.00	.00	.00	.00	.00	.00	.00	.00	
5139725	WW COLLECT - ZONE 1	.00	.00	.00	.00	.00	4,726.46	.00	.00	
5139726	WW COLLECT - ZONE 2	.00	.00	.00	.00	.00	.00	.00	.00	
5139897	EXCESS FROM RESERVES	.00	.00	.00	.00	.00	.00	.00	.00	
5139900	IMPACT FEE RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
Total IMPACT FEES:		552,116.00	521,734.14	390,642.88	207,000.00	207,000.00	472,210.86	250,000.00	250,000.00	
TRANSFER TO OTHER FUNDS										
5140898	TRANSFER TO FUND 56	.00	.00	.00	.00	.00	.00	.00	.00	
Total TRANSFER TO OTHER FUNDS:		.00								
WATER DEPARTMENT UTILITY FUND										
5170100	SALARIES	302,738.76	272,907.74	339,412.25	393,000.00	393,000.00	376,062.10	440,200.00	460,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
5170507	PUMP HOUSE	.00	.00	.00	.00	.00	.00	.00	.00	
5170508	CITY SHOP	.00	.00	.00	.00	20,000.00	.00	.00	.00	
5170509	CITY SHOP - MALT-O-MEAL	.00	.00	.00	.00	.00	.00	.00	.00	
5170510	WATER CAPITAL IMPROVEMENTS	.00	.00	15,000.00	.00	.00	.00	.00	.00	
5170511	2000 UTILITY IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5170512	FACILITIES/IMPACT FEE	5,082.00	3,294.00	.00	8,000.00	8,000.00	.00	8,000.00	8,000.00	
5170513	SECONDARY WATER	.00	.00	.00	.00	.00	.00	.00	.00	
5170519	PUBLIC WORKS PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
5170520	UP GRADE PUMP STATION	.00	.00	.00	.00	.00	.00	.00	.00	
5170521	VEHICLE LEASE 1996 FORD TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
5170522	ZIONS LEASE - MOW TRACTOR/EQUI	.00	.00	.00	.00	.00	.00	.00	.00	
5170523	2006 CHEV SILVERADO PICKUP	.00	.00	.00	.00	.00	.00	.00	.00	
5170524	PW DIR 2006 CHEV SILVERADO TRK	.00	.00	.00	.00	.00	.00	.00	.00	
5170530	IOWA STRING WATER IMPROVEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5170531	12.475 ACRES-SHOP/KING/WATER S	.00	.00	.00	.00	.00	.00	.00	.00	
5170532	4.223 ACRES-SHOP/KING/WATER SO	.00	.00	.00	.00	.00	.00	.00	.00	
5170533	5 ACRES-SHOP/KING/WATER SOURC	.00	.00	.00	.00	.00	.00	.00	.00	
5170540	PURCHASES OF EQUIPMENT - TANK	.00	.00	.00	.00	.00	.00	.00	.00	
5170541	VEHICLE PURCHASE	.00	.00	.00	92,000.00	92,000.00	100,948.64	.00	.00	
5170550	COMBINED WITH 7053002	.00	.00	.00	.00	.00	.00	.00	.00	
5170560	WATER DEPRECIATION	200,229.23	188,169.43	189,117.79	190,000.00	190,000.00	.00	190,000.00	190,000.00	
5170569	WATER METER- NEW CONNECTIONS	.00	.00	50,000.00	50,000.00	50,000.00	.00	50,000.00	50,000.00	
5170570	WATER METER- REPLACEMENT	225,343.30	221,689.92	170,709.60	150,000.00	150,000.00	18,970.08	150,000.00	150,000.00	
5170571	TANK	.00	.00	.00	.00	.00	.00	.00	.00	
5170572	SECONDARY WATER RIGHTS/PUMP	.00	.00	.00	.00	.00	.00	.00	.00	
5170580	TREMONT STREET WATER LINE	.00	.00	.00	.00	.00	.00	.00	.00	
5170591	BRWCD WATER PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
5170592	WEST CORINNE BOOSTER	.00	.00	.00	.00	.00	.00	.00	.00	
5170593	CORBETT WATER LINE	.00	.00	.00	.00	.00	.00	.00	.00	
5170594	DISTRICT/JUDOT WATER SYSTEM	.00	.00	.00	.00	.00	.00	.00	.00	
5170610	ZIONS - TANK/BRWCD - 790,000	.00	.00	.00	.00	.00	.00	.00	.00	
5170611	1ST SEC MFA-\$475K WATER/SEWER	.00	.00	.00	.00	.00	.00	.00	.00	
5170612		.00	.00	.00	.00	.00	.00	.00	.00	
5170613	ZIONS-WATER REV - FMHA	.00	.00	.00	.00	.00	.00	.00	.00	
5170614	SID WATER RESOURCES-\$140k	.00	.00	.00	.00	.00	.00	.00	.00	
5170615	140K SID WATER RESOURCES	.00	.00	.00	.00	.00	.00	.00	.00	
5170616	2006 CHEV SILVERADO LEASE PAY	.00	.00	.00	.00	.00	.00	.00	.00	
5170617	PW DIR 2006 CHEV TRUCK LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
5170701	CAPITAL ENGINEERING	2,115.00	.00	.00	1,500.00	1,500.00	670.50	1,500.00	1,500.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
5170705	REAL PROPERTY ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
5170706	EQUIPMENT GREATER THAN \$5000	6,447.72	.00	18,817.00	30,000.00	30,000.00	21,266.50	160,000.00	160,000.00	
5170710	PUBLIC WORKS PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
5170711	NEW WELL	.00	.00	.00	.00	.00	.00	.00	.00	
5170712	NEW TANK	.00	.00	.00	.00	.00	.00	.00	.00	
5170750	WATER CONSTRUCTION	.00	.00	.00	468,000.00	468,000.00	1,136.25	593,000.00	593,000.00	
5170801	LEASE - MOW TRACTOR #9037	.00	.00	.00	.00	.00	.00	.00	.00	
5170802	LEASE 2006 SILVERADO #9039	.00	.00	.00	.00	.00	.00	.00	.00	
5170803	LEASE 2007 CHEV TRUCK #9041	.00	.00	.00	.00	.00	.00	.00	.00	
5170804	LEASE - 20XX SERVICE TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
5170805	VACTOR TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
5170806	TRUCK PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
5170810	ZIONS-WATER REVE - FMHA	.00	.00	.00	.00	.00	.00	.00	.00	
5170871	INTEREST EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
5170872	FMHA WTR 349,000 LOAN INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
5170901	CORR BILLING ERROR - LONG TERM	.00	.00	.00	.00	.00	.00	.00	.00	
5170902	INTERFUND LOAN/RDA #3 & #2	.00	.00	.00	.00	.00	.00	.00	.00	
5170903	LOAN OVERPAYMENT REFUND	.00	.00	.00	.00	.00	.00	.00	.00	
5170905	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
5170991	PENSION EXPENSE - ACTUARY CALC	.00	.00	.00	.00	.00	.00	.00	.00	
5170995	BUD TO GAAP - INTERFUND LOANS	.00	.00	.00	.00	.00	.00	.00	.00	
5170998	BUDGET TO GAAP - PRINCIPAL PAY	.00	.00	.00	.00	.00	.00	.00	.00	
5170999	BUDGET TO GAAP - CAPITAL OUTLA	.00	.00	.00	.00	.00	.00	.00	.00	
Total WATER DEPARTMENT UTILITY FUND:		1,418,709.52	1,255,962.32	1,454,310.01	2,076,600.00	2,096,600.00	1,110,219.64	2,342,000.00	2,369,600.00	
SEWER DEPARTMENT										
5171991	PENSION EXP - ACTUARY CALC	23,794.00-	102,725.00-	33,170.00-	.00	.00	.00	.00	.00	
Total SEWER DEPARTMENT:		23,794.00-	102,725.00-	33,170.00-	.00	.00	.00	.00	.00	
STORM DRAIN UTILITY										
5174100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
Total STORM DRAIN UTILITY:		.00								
SECONDARY WATER										
5180100	SALARY	5,767.23	4,373.67	5,617.31	5,500.00	5,500.00	4,746.72	5,500.00	5,500.00	
5180101	OVERTIME WAGES	236.34	430.08	1,609.09	1,000.00	1,000.00	119.54	1,000.00	1,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
5180102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
5180130	BENEFITS	4,264.67	2,696.03	2,818.32	3,600.00	3,600.00	476.33	3,600.00	3,600.00	
5180170	WATER METER PURCHASES	32,156.25	.00	51,840.00	50,000.00	195,000.00	194,806.48	50,000.00	50,000.00	
5180201	SAFETY SUPPLIES	.00	.00	.00	200.00	200.00	.00	200.00	200.00	
5180230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
5180240	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	.00	.00	.00	.00	.00	
5180241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
5180250	SUPPLIES & MAINT.	13,536.32	9,873.21	18,112.72	12,000.00	12,000.00	17,831.33	12,000.00	12,000.00	
5180251	FUEL	1,570.45	1,996.91	1,486.86	2,000.00	2,000.00	1,812.47	2,000.00	2,000.00	
5180270	PUMPING POWER COST	21,101.07	21,012.41	26,805.90	30,000.00	30,000.00	30,743.85	30,000.00	30,000.00	
5180280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
5180300	SECONDARY WATER O&M COSTS	.00	.00	.00	.00	.00	.00	.00	.00	
5180320	ENGINEERING	4,005.00	8,193.50	5,843.25	10,000.00	10,000.00	149.00	10,000.00	10,000.00	
5180330	LEGAL	62.50	281.25	500.00	.00	.00	.00	.00	.00	
5180360	EDUCATION	.00	.00	.00	.00	.00	.00	.00	.00	
5180370	OTHER PROFESSIONAL & TECHNICA	2,690.00	.00	60,000.00	120,000.00	120,000.00	100,000.00	40,000.00	40,000.00	
5180460	WATER SHARES	11,908.84	36,671.05	30,456.60	33,000.00	33,000.00	36,857.65	36,000.00	36,000.00	
5180462	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
5180501	EQUIPMENT LESS THAN \$5000	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
5180512	FACILITIES/IMPACT FEE	.00	1,800.00	.00	8,000.00	8,000.00	.00	8,000.00	8,000.00	
5180560	SECONDARY WATER DEPRECIATION	163,198.79	163,223.05	163,423.29	260,000.00	260,000.00	.00	260,000.00	260,000.00	
5180700	EQUIPMENT PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
5180701	CAPITAL ENGINEERING	62,227.25	8,541.25	28,253.50	6,000.00	6,000.00	23,797.09	6,000.00	6,000.00	
5180705	REAL PROPERTY ACQUISITION	88,188.98	2,800.00	501,869.09	.00	.00	662.44	.00	.00	
5180706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
5180715	ACQUISITION OF WATER SHARES	124,400.00	10,100.00	435,510.00	50,000.00	50,000.00	133,700.00	50,000.00	50,000.00	
5180750	SECONDARY WATER CONSTRUCTIO	46,496.64	.00	.00	2,889,000.00	2,889,000.00	1,764,027.72	400,000.00	400,000.00	
5180751	CONSTRUCTION BOND 2019 SERIES	3,368.33	.00	.00	.00	.00	.00	.00	.00	
5180752	CONSTRUCTION BOND 2021 SERIES	872,002.18	2,417,766.78	1,556,338.00	.00	.00	.00	.00	.00	
5180810	BOND PRINCIPAL 2019 SERIES	205,000.00	211,000.00	216,000.00	221,000.00	221,000.00	221,000.00	227,000.00	227,000.00	
5180811	BOND PRINCIPAL 2021 SERIES	.00	239,000.00	256,000.00	262,000.00	262,000.00	262,000.00	268,000.00	268,000.00	
5180871	BOND INTEREST 2019 SERIES	85,748.00	80,543.69	75,123.22	70,000.00	70,000.00	69,657.41	65,000.00	65,000.00	
5180872	BOND INTEREST 2021 SERIES	.00	110,430.95	92,843.09	88,000.00	88,000.00	87,119.63	82,000.00	82,000.00	
5180890	BOND ISSUANCE COSTS	26,500.00	.00	.00	.00	.00	.00	.00	.00	
5180998	BUDGET TO GAAP - PRINCIPAL PAY	205,000.00-	450,000.00-	472,000.00-	.00	.00	.00	.00	.00	
5180999	BUDGET TO GAAP- CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00	.00	.00	
Total SECONDARY WATER:		1,569,428.84	2,880,733.83	3,058,450.24	4,122,300.00	4,267,300.00	2,949,507.66	1,557,300.00	1,557,300.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Aproved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
ADMIN SERVICE CHARGES										
5190905	ADMIN SERVICES CHARGE - WATER	10,600.00	7,500.00	9,300.00	34,000.00	34,000.00	34,000.00	33,000.00	33,000.00	
5190910	ADMIN SERVICE CHARGE SEC WATE	.00	.00	.00	.00	.00	.00	.00	.00	
Total ADMIN SERVICE CHARGES:		10,600.00	7,500.00	9,300.00	34,000.00	34,000.00	34,000.00	33,000.00	33,000.00	
BUDGET TO GAAP DEBT PROCEEDS										
5199100	CAPITAL ASSET PURCHASES	1,328,902.23-	2,439,208.03-	2,555,787.59-	.00	.00	.00	.00	.00	
5199601	BUDGET TO GAAP - BOND PROCEED	4,400,000.00	.00	.00	.00	.00	.00	.00	.00	
Total BUDGET TO GAAP DEBT PROCEEDS:		3,071,097.77	2,439,208.03-	2,555,787.59-	.00	.00	.00	.00	.00	
WATER UTILITY FUND Revenue Total:		7,081,226.52	3,867,764.95	2,818,255.84	6,232,900.00	6,397,900.00	2,850,026.62	3,932,300.00	3,959,900.00	
WATER UTILITY FUND Expenditure Total:		6,046,042.13	1,602,263.12	1,933,102.66	6,232,900.00	6,397,900.00	4,093,727.30	3,932,300.00	3,959,900.00	
Net Total WATER UTILITY FUND:		1,035,184.39	2,265,501.83	885,153.18	.00	.00	1,243,700.68-	.00	.00	

Account Number	Account Title	2020-21 Prior year 3 Actual	2021-22 Prior year 2 Actual	2022-23 Prior year Actual	2023-24 Current year Approved Budget	2023-24 Current year Modified Budget	2023-24 Current year Actual	2024-25 Future year Tentative Budget	2024-25 Future year Final Budget	CHANGES TO BUDGET
TREATMENT PLANT FUND										
OTHER INTERGOVERNMENTAL REV.										
5234450	SALES - LAB WORK	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER INTERGOVERNMENTAL REV.:		.00	.00	.00	.00	.00	.00	.00	.00	
OTHER INCOME										
5236500	COVID 19 GRANT	114.51	.00	.00	.00	.00	.00	.00	.00	
5236580	RENT ON SHOP FROM UTILITIES	.00	.00	.00	.00	.00	.00	.00	.00	
5236599	OTHER INCOME	.00	2,687.50	2,956.00	.00	.00	2,370.00	.00	.00	
5236600	W.L.F. PRETREATMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5236601	AUTOLIV/TREATMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5236602	SALES - LAB WORK	.00	.00	.00	.00	.00	.00	.00	.00	
5236603	MOM EXPENSE REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5236610	INTEREST EARNINGS	22,803.03	27,160.89	238,766.10	220,000.00	220,000.00	309,652.54	250,000.00	250,000.00	
5236670	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00	.00	.00	
5236801	LEASE PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER INCOME:		22,917.54	29,848.39	241,722.10	220,000.00	220,000.00	312,022.54	250,000.00	250,000.00	
UTILITY REVENUE										
5237711	TREATMENT OVERAGE	622,192.66	555,643.00	641,246.14	625,000.00	625,000.00	544,553.10	625,000.00	625,000.00	
5237712	TREATMENT OVERAGE GARLAND	3,878.05	2,503.97	.00	.00	.00	.00	.00	.00	
5237725	REC BAD DEBT/GARNISHMENT/SERV	.00	.00	.00	.00	.00	.00	.00	.00	
5237770	SALES TREATMENT TREMONTON	1,127,758.99	1,201,740.97	1,312,840.29	1,125,000.00	1,125,000.00	1,281,065.39	1,125,000.00	1,125,000.00	
5237771	SALES TREAT FOR CONTINGENCY	.00	.00	.00	.00	.00	.00	.00	.00	
5237772	SALES SEWER OVERAGE	.00	.00	.00	.00	.00	.00	.00	.00	
5237773	SALE OF COMPOST	8,214.50	7,716.64	9,087.98	6,000.00	6,000.00	12,774.99	8,000.00	8,000.00	
5237780	SALES TREATMENT GARLAND	252,464.30	210,495.40	.00	.00	.00	.00	.00	.00	
5237781	SALES GARLAND CONTINGENCY FUN	.00	.00	.00	.00	.00	.00	.00	.00	
5237782	GARLAND UNREVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
5237783	WEST LIBERTY FOODS	.00	.00	.00	.00	.00	.00	.00	.00	
5237784	TRANS IN TC SHARE/FUND 47	.00	.00	.00	.00	.00	.00	.00	.00	
Total UTILITY REVENUE:		2,014,508.50	1,978,099.98	1,963,174.41	1,756,000.00	1,756,000.00	1,838,393.48	1,758,000.00	1,758,000.00	
CONTRIBUTIONS & TRANSFERS										
5238897	EXCESS FROM RESERVES	.00	.00	.00	4,331,800.00	859,800.00	.00	47,300.00	77,400.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
5272274	ADMIN SERVICES CHARGE	.00	.00	.00	.00	.00	.00	.00	.00	
5272280	TELEPHONE	1,696.16	1,333.76	1,485.90	2,100.00	2,100.00	2,497.41	2,700.00	2,700.00	
5272281	INTERNET	240.00	222.61	241.80	300.00	300.00	228.60	400.00	400.00	
5272290	TREATMENT PLANT EQUIP PURCHAS	.00	.00	.00	.00	.00	.00	.00	.00	
5272310	SERVICES DATA PROCESSING	575.30	671.45	783.86	900.00	900.00	874.90	1,400.00	1,400.00	
5272312	COMPUTER SOFTWARE	836.80	592.77	564.13	900.00	900.00	400.51	900.00	900.00	
5272313	COMPUTER HARDWARE	.00	9.75	277.90	1,200.00	1,200.00	868.66	1,200.00	1,200.00	
5272320	ENGINEERING	.00	937.50	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
5272321	ENGINEERING - MALT-O-MEAL	.00	.00	.00	.00	.00	.00	.00	.00	
5272326	SAND FILTERS OR BIO SELECTOR	.00	.00	.00	.00	.00	.00	.00	.00	
5272330	LEGAL	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
5272331	503 LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
5272332	CONTRACT MINUTES/SOCIAL MEDIA	4,399.92	4,800.00	8,471.70	9,900.00	9,900.00	9,018.13	10,200.00	10,200.00	
5272340	ACCOUNTING & AUDITING	5,270.61	9,948.98	9,154.46	8,400.00	8,400.00	6,814.11	8,400.00	8,400.00	
5272347	CREDIT CARD SERVICE FEE	5,595.61	10,610.00	12,563.43	11,000.00	11,000.00	13,413.66	12,000.00	12,000.00	
5272360	EDUCATION	199.00	970.00	1,748.00	1,000.00	1,000.00	850.00	1,000.00	1,000.00	
5272370	TREATMENT PLT PROFESSIONAL	.00	.00	.00	.00	.00	.00	.00	.00	
5272380	TREATMENT SAMPLES	2,748.00	3,860.00	4,583.00	4,000.00	4,000.00	3,593.00	4,000.00	4,000.00	
5272410	INSURANCE	13,910.48	15,543.10	15,920.20	16,300.00	16,300.00	15,908.55	16,700.00	16,700.00	
5272415	DEDUCTIBLE EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
5272420	CARES ACT (COVID 19)	114.51	.00	.00	.00	.00	.00	.00	.00	
5272430	TREATMENT PLANT INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
5272450	PLT MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
5272460	PLANT SLUDGE REMOVAL	.00	.00	.00	.00	.00	.00	.00	.00	
5272470	SOLIDS HANDELING - ORDOR CO	.00	.00	.00	.00	.00	.00	.00	.00	
5272480	BAD DEBTS EXPENSE	.00	.00	1,494.56	.00	.00	178.07	.00	.00	
5272500	CAPITAL PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
5272501	1200 S OUTFALL LINE WWTP	.00	.00	.00	.00	.00	.00	.00	.00	
5272502	TREATMENT PLANT EXPANSION	.00	.00	.00	.00	.00	.00	.00	.00	
5272503	EQUIPMENT LESS THAN \$5000	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
5272510	PARSONS PROPERTY PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
5272512	FACILITIES/IMPACT FEE	.00	.00	37,412.41	8,000.00	8,000.00	9,810.00	.00	.00	
5272520	DAF	.00	.00	.00	.00	.00	.00	.00	.00	
5272521	ULTRA VIOLET LAMPS & O-RING	.00	.00	56,709.65	425,000.00	425,000.00	499,560.95	.00	.00	
5272525	TREATMENT CAPACITY	.00	.00	.00	.00	.00	.00	.00	.00	
5272530	LAB BUILDING	.00	.00	.00	.00	.00	.00	.00	.00	
5272540	PURCHASES OF EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5272550	MALT-O-MEAL	.00	.00	.00	.00	.00	.00	.00	.00	
5272600	TREATMENT PLANT DEPRECIATION	205,122.69	557,810.53	534,483.10	535,000.00	535,000.00	.00	535,000.00	535,000.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
5272610	BOND PRINCIPAL PAYMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5272611	DEBT SERVICE RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5272612	EMERGENCY REPAIR FUND RESERV	.00	.00	.00	6,000.00	6,000.00	.00	6,000.00	6,000.00	
5272620	A/P PAYMENT ON LOAN UTILITY	.00	.00	.00	.00	.00	.00	.00	.00	
5272700	CAPITAL PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
5272701	CAPITAL ENGINEERING	21,077.50	.00	49,956.58	30,000.00	30,000.00	17,202.22	30,000.00	30,000.00	
5272705	REAL PROPERTY ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
5272706	EQUIPMENT GREATER THAN \$5000	.00	59,597.82	.00	29,000.00	29,000.00	26,909.50	.00	.00	
5272709	BUILDING IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5272710	PUBLIC WORKS PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
5272711	SALSNES FILTER	.00	.00	.00	.00	.00	.00	.00	.00	
5272712	AEROTOR - BEARING/CHAINS REPLA	38,030.90	745,944.66	.00	.00	.00	.00	.00	.00	
5272713	AEROTOR BASIN	.00	.00	.00	3,508,000.00	.00	.00	.00	.00	
5272714	TREATMENT PLANT CONSTRUCTION	.00	.00	.00	219,000.00	219,000.00	.00	.00	.00	
5272801	TELEPHONE LEASE PAYABLE	.00	.00	.00	.00	.00	.00	.00	.00	
5272810	BOND PRINCIPAL PAYMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5272850	INTEREST - TREATMENT PLANT	.00	.00	.00	.00	.00	.00	.00	.00	
5272851	SALSNA FILTER LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
5272852	NUTRIENT REMOVAL	57,942.47	.00	.00	.00	.00	.00	.00	.00	
5272853	SOLID HANDLING	57,226.59	.00	.00	.00	.00	.00	.00	.00	
5272854	INFLUENT SCREEN	223,779.60	112,754.88	.00	.00	.00	.00	.00	.00	
5272901	CORR BILLING ERROR - LONG TERM	.00	.00	.00	.00	.00	.00	.00	.00	
5272905	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
5272991	PENSION EXP - ACTUARY CALC	21,620.00-	122,472.00-	30,154.00-	.00	.00	.00	.00	.00	
5272998	BUDGET TO GAAP - PRINCIPAL PAY	.00	.00	.00	.00	.00	.00	.00	.00	
5272999	BUDGET TO GAAP - CAPITAL OUTLA	382,967.06-	918,297.36-	106,666.23-	.00	.00	.00	.00	.00	
Total TREATMENT PLANT:		872,913.01	1,111,075.60	1,289,237.65	5,595,900.00	2,087,900.00	1,356,295.83	1,514,400.00	1,544,500.00	
COMPOST OPERATIONS										
5273100	SALARIES	58,424.38	60,078.51	63,226.92	75,000.00	75,000.00	27,662.86	23,000.00	23,000.00	
5273101	OVERTIME WAGES	1,736.44	600.81	1,171.56	2,000.00	2,000.00	3,896.05	2,000.00	2,000.00	
5273102	WAGES TRAINING & EDUCATION	.00	.00	.00	.00	.00	.00	.00	.00	
5273103	MERIT	.00	.00	.00	200.00	200.00	.00	200.00	200.00	
5273130	BENEFITS	32,415.52	30,167.37	31,102.77	33,500.00	33,500.00	12,572.75	14,000.00	14,000.00	
5273150	VEHICLE MAINTENANCE	.00	.00	.00	.00	.00	.00	.00	.00	
5273160	FUEL	13,241.17	18,790.87	24,019.97	20,000.00	20,000.00	20,214.90	20,000.00	20,000.00	
5273180	LAB	683.32	2,027.81	4,706.51	4,000.00	4,000.00	220.50	4,000.00	4,000.00	
5273190	UNIFORMS	783.93	807.13	1,286.50	800.00	800.00	1,088.22	800.00	800.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Aproved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
5273999	BUDGET TO GAAP - CAPITAL OUTLA	.00	.00	.00	.00	.00	.00	.00	.00	
Total COMPOST OPERATIONS:		254,375.69	251,081.15	297,491.83	777,800.00	813,800.00	418,113.21	631,300.00	631,300.00	
BUDGET TO GAAP DEBT PROCEEDS										
5280100	CAPITAL ASSET PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
5280200	PRINCIPAL LEASE PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5280300	DEBT PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
5280400	PRINCIPAL BOND PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5280500	LOSS ON ASSETS - SEWAGE PLANT	.00	.00	.00	.00	.00	.00	.00	.00	
5280901	LOAN TO FUND 54 - SEWER	.00	.00	.00	.00	.00	.00	.00	.00	
Total BUDGET TO GAAP DEBT PROCEEDS:		.00	.00	.00	.00	.00	.00	.00	.00	
ADMIN SERVICE CHARGES										
5290905	ADMIN SERVICES CHARGE	6,000.00	9,000.00	9,100.00	9,100.00	9,100.00	9,100.00	9,600.00	9,600.00	
Total ADMIN SERVICE CHARGES:		6,000.00	9,000.00	9,100.00	9,100.00	9,100.00	9,100.00	9,600.00	9,600.00	
TREATMENT PLANT FUND Revenue Total:		2,585,586.66	2,306,456.05	2,322,793.33	6,382,800.00	2,910,800.00	2,339,648.00	2,155,300.00	2,185,400.00	
TREATMENT PLANT FUND Expenditure Total:		1,133,288.70	1,371,156.75	1,595,829.48	6,382,800.00	2,910,800.00	1,783,509.04	2,155,300.00	2,185,400.00	
Net Total TREATMENT PLANT FUND:		1,452,297.96	935,299.30	726,963.85	.00	.00	556,138.96	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
5471460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
5471480	BAD DEBTS EXPENSE	.00	.00	290.48	.00	.00	34.62	.00	.00	
5471490	CAPITAL PROJECTS	.00	.00	.00	.00	.00	.00	.00	.00	
5471500	PURCHASE OF EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5471502	ASPHALT SAW	.00	.00	.00	.00	.00	.00	.00	.00	
5471503	EQUIPMENT LESS THAN \$5000	.00	.00	1,276.24	1,000.00	1,000.00	.00	1,000.00	1,000.00	
5471511	1200 SOUTH UTIL IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5471512	2500 W SEWER	.00	2,800.00	.00	.00	.00	.00	.00	.00	
5471513	FACILITIES/IMPACT FEE	2,683.00	964.00	.00	.00	.00	.00	.00	.00	
5471540	SEWER CLEAN OUT LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
5471560	SEWER DEPRECIATION	44,565.73	44,931.01	44,931.01	60,000.00	60,000.00	.00	60,000.00	60,000.00	
5471610	PRINCIPAL PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5471700	EQUIPMENT PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
5471701	CAPITAL ENGINEERING	443.00	18,950.75	10,223.75	10,000.00	10,000.00	3,563.50	10,000.00	10,000.00	
5471705	REAL LAND ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
5471706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	5,100.00	5,100.00	.00	5,100.00	5,100.00	
5471750	SEWER CONSTRUCTION	13,652.45	.00	7,270.00	1,287,000.00	1,452,000.00	1,451,005.64	130,000.00	130,000.00	
5471801	TELEPHONE LEASE PAYABLE	.00	.00	.00	.00	.00	.00	.00	.00	
5471802	VACTOR TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
5471905	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
5471991	PENSION EXP - ACTUARY CALC	4,325.00-	21,694.00-	6,030.00-	.00	.00	.00	.00	.00	
5471999	BUDGET TO GAAP - CAPITAL OUTLA	9,279.94-	18,950.75-	17,493.75-	.00	.00	.00	.00	.00	
Total SEWER DEPARTMENT:		164,368.33	127,181.08	162,402.55	1,555,100.00	1,728,100.00	1,612,566.26	386,100.00	411,700.00	
ADMIN SERVICE CHARGES										
5490905	ADMIN SERVICES CHARGE	1,000.00	1,000.00	1,300.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	
Total ADMIN SERVICE CHARGES:		1,000.00	1,000.00	1,300.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	
SEWER FUND Revenue Total:		371,325.90	356,216.75	415,225.16	1,579,100.00	1,752,100.00	394,110.18	410,100.00	435,700.00	
SEWER FUND Expenditure Total:		165,368.33	128,181.08	163,702.55	1,579,100.00	1,752,100.00	1,636,566.26	410,100.00	435,700.00	
Net Total SEWER FUND:		205,957.57	228,035.67	251,522.61	.00	.00	1,242,456.08-	.00	.00	

Account Number	Account Title	2020-21 Prior year 3 Actual	2021-22 Prior year 2 Actual	2022-23 Prior year Actual	2023-24 Current year Approved Budget	2023-24 Current year Modified Budget	2023-24 Current year Actual	2024-25 Future year Tentative Budget	2024-25 Future year Final Budget	CHANGES TO BUDGET
STORM DRAIN FUND										
OTHER REVENUE										
5536602	OTHER UTILITY REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
5536610	INTEREST EARNING	3,622.68	5,683.07	41,876.13	25,000.00	34,000.00	59,941.67	25,000.00	25,000.00	
5536680	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
5536904	LOAN FROM FUND 40-CAPITAL PROJ	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER REVENUE:		3,622.68	5,683.07	41,876.13	25,000.00	34,000.00	59,941.67	25,000.00	25,000.00	
UTILITY REVENUE										
5537715	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
5537716	STORM DRAIN REVENUE	167,061.39	175,666.67	191,091.81	192,000.00	192,000.00	186,111.46	192,000.00	192,000.00	
5537730	STORM DRAIN FEES	.00	.00	.00	.00	.00	.00	.00	.00	
Total UTILITY REVENUE:		167,061.39	175,666.67	191,091.81	192,000.00	192,000.00	186,111.46	192,000.00	192,000.00	
CONTRIBUTIONS & TRANSFERS										
5538700	CAPITAL CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
5538840	DEVELOPER CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
5538850	REDUCTION IN RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5538897	EXCESS FROM RESERVES	.00	.00	.00	63,100.00	63,100.00	.00	489,100.00	489,100.00	
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	.00	63,100.00	63,100.00	.00	489,100.00	489,100.00	
IMPACT FEES										
5539725	STORM DRAIN IMPACT FEES	213,920.80	269,535.26	93,795.58	132,000.00	132,000.00	239,452.07	132,000.00	132,000.00	
5539755	IMPACT FEE REIMBURSEMENT	.00	.00	.00	74,000.00-	74,000.00-	.00	74,000.00-	74,000.00-	
5539897	EXCESS FROM RESERVES	.00	.00	.00	.00	.00	.00	.00	.00	
Total IMPACT FEES:		213,920.80	269,535.26	93,795.58	58,000.00	58,000.00	239,452.07	58,000.00	58,000.00	
STORM DRAIN UTILITY FUND										
5540100	SALARIES	12,988.61	13,351.28	16,600.04	22,700.00	22,700.00	17,008.41	78,500.00	78,500.00	
5540101	OVERTIME WAGES	.00	40.59	5,240.90	600.00	600.00	159.89	600.00	600.00	
5540103	MERIT	.00	.00	.00	200.00	200.00	.00	200.00	200.00	
5540106	DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
5540130	BENEFITS	8,870.22	7,886.00	12,124.83	11,000.00	11,000.00	8,854.91	51,900.00	51,900.00	
5540201	SAFETY SUPPLIES	.00	.00	.00	200.00	200.00	.00	200.00	200.00	

Account Number	Account Title	2020-21 Prior year 3 Actual	2021-22 Prior year 2 Actual	2022-23 Prior year Actual	2023-24 Current year Aproved Budget	2023-24 Current year Modified Budget	2023-24 Current year Actual	2024-25 Future year Tentative Budget	2024-25 Future year Final Budget	CHANGES TO BUDGET
Total DEPARTMENT: 70:		.00	.00	.00	.00	.00	.00	.00	.00	
ADMIN SERVICE CHARGES										
5590905	ADMIN SERVICES CHARGE	1,000.00	1,000.00	1,200.00	24,000.00	24,000.00	24,000.00	23,200.00	23,200.00	
Total ADMIN SERVICE CHARGES:		1,000.00	1,000.00	1,200.00	24,000.00	24,000.00	24,000.00	23,200.00	23,200.00	
DEPARTMENT: 99										
5599999	BUDGET TO GAAP - CAPITAL OUTLA	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 99:		.00	.00	.00	.00	.00	.00	.00	.00	
STORM DRAIN FUND Revenue Total:		384,604.87	450,885.00	326,763.52	338,100.00	347,100.00	485,505.20	764,100.00	764,100.00	
STORM DRAIN FUND Expenditure Total:		117,417.40	119,224.02	130,609.38	338,100.00	347,100.00	161,276.62	764,100.00	764,100.00	
Net Total STORM DRAIN FUND:		267,187.47	331,660.98	196,154.14	.00	.00	324,228.58	.00	.00	

Account Number	Account Title	2020-21 Prior year 3 Actual	2021-22 Prior year 2 Actual	2022-23 Prior year Actual	2023-24 Current year Approved Budget	2023-24 Current year Modified Budget	2023-24 Current year Actual	2024-25 Future year Tentative Budget	2024-25 Future year Final Budget	CHANGES TO BUDGET
SOLID WASTE FUND										
OTHER REVENUE										
5736610	INTEREST EARNINGS	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER REVENUE:		.00	.00	.00	.00	.00	.00	.00	.00	
CHARGES FOR SERVICE										
5737710	SOLID WASTE COLLECTION CHARGE	.00	.00	.00	.00	.00	.00	678,700.00	678,700.00	
5737750	RECYCLING COLLECTION CHARGES	.00	.00	.00	.00	.00	.00	183,600.00	183,600.00	
5737800	SOLID WASTE CAN PURCHASE FEE	.00	.00	.00	.00	.00	.00	8,000.00	8,000.00	
Total CHARGES FOR SERVICE:		.00	.00	.00	.00	.00	.00	870,300.00	870,300.00	
CONTRIBUTIONS & TRANSFERS										
5738700	CAPITAL CONTRIBUTION	.00	.00	.00	.00	.00	.00	50,000.00	50,000.00	
5738897	EXCESS FROM RESERVES	.00	.00	.00	.00	.00	.00	18,400.00-	18,400.00-	
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	.00	.00	.00	.00	31,600.00	31,600.00	
SOLID WASTE FUND										
5740241	POSTAGE	.00	.00	.00	.00	.00	.00	1,900.00	1,900.00	
5740250	SUPPLIES & MAINT.	.00	.00	.00	.00	.00	.00	100.00	100.00	
5740347	CREDIT CARD SERVICE FEE	.00	.00	.00	.00	.00	.00	2,600.00	2,600.00	
5740480	BAD DEBT EXPENSE - SOLID WASTE	.00	.00	.00	.00	.00	.00	.00	.00	
5740490	BAD DEBTS EXPENSE - RECYCLING	.00	.00	.00	.00	.00	.00	.00	.00	
5740560	SOLID WASTE DEPRECIATION	.00	.00	.00	.00	.00	.00	.00	.00	
5740600	SOLID WASTE COLLECTION CONTRA	.00	.00	.00	.00	.00	.00	606,700.00	606,700.00	
5740605	RECYCLING COLLECTION CONTRAC	.00	.00	.00	.00	.00	.00	182,100.00	182,100.00	
5740610	SOLID WASTE CANS	.00	.00	.00	.00	.00	.00	90,000.00	90,000.00	
5740611	ANNUAL SPRING & FALL CLEANUP	.00	.00	.00	.00	.00	.00	17,000.00	17,000.00	
5740706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
5740999	BUDGET TO GAAP - CAP OUTLAY	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOLID WASTE FUND:		.00	.00	.00	.00	.00	.00	900,400.00	900,400.00	
ADMIN SERVICE CHARGES										
5790905	ADMIN SERVICES CHARGE	.00	.00	.00	.00	.00	.00	1,500.00	1,500.00	

Account Number	Account Title	2020-21 Prior year 3 Actual	2021-22 Prior year 2 Actual	2022-23 Prior year Actual	2023-24 Current year Aproved Budget	2023-24 Current year Modified Budget	2023-24 Current year Actual	2024-25 Future year Tentative Budget	2024-25 Future year Final Budget	CHANGES TO BUDGET
	Total REDEVELOPMENT #2:	162,722.15	162,671.31	237,202.69	685,680.00	685,680.00	361,554.64	786,480.00	786,480.00	
	RDA DIST #2 FUND - DOWNTOWN Revenue Total:	149,923.91	301,916.21	225,894.33	685,680.00	685,680.00	370,821.60	786,480.00	786,480.00	
	RDA DIST #2 FUND - DOWNTOWN Expenditure Total:	162,722.15	162,671.31	237,202.69	685,680.00	685,680.00	361,554.64	786,480.00	786,480.00	
	Net Total RDA DIST #2 FUND - DOWNTOWN:	12,798.24-	139,244.90	11,308.36-	.00	.00	9,266.96	.00	.00	

Account Number	Account Title	2020-21 Prior year 3 Actual	2021-22 Prior year 2 Actual	2022-23 Prior year Actual	2023-24 Current year Aproved Budget	2023-24 Current year Modified Budget	2023-24 Current year Actual	2024-25 Future year Tentative Budget	2024-25 Future year Final Budget	CHANGES TO BUDGET
	Total REDEVELOPMENT #3:	.00	.00	.00	.00	.00	.00	.00	.00	
DEPARTMENT: 90										
7290100	PAYMENT TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	.00	
	Total DEPARTMENT: 90:	.00	.00	.00	.00	.00	.00	.00	.00	
	RDA DIST #3 FUND - INDUST PARK Revenue Total:	.00	.00	.00	.00	.00	40,658.17	.00	.00	
	RDA DIST #3 FUND - INDUST PARK Expenditure Total:	.00	.00	.00	.00	.00	.00	.00	.00	
	Net Total RDA DIST #3 FUND - INDUST PARK:	.00	.00	.00	.00	.00	40,658.17	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
7383551	BE COUNTY/WLF REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
7383611	PAYMENT WLF	.00	.00	.00	.00	.00	.00	.00	.00	
7383612	PAYMENT TO MILLARD REFRIGERATI	.00	.00	.00	.00	.00	.00	.00	.00	
7383613	DEBT SERVICE - RDA #3	.00	.00	.00	.00	.00	.00	.00	.00	
7383614	BRAG 20% ALLOCATION WLF/EDA	.00	.00	.00	.00	.00	.00	.00	.00	
7383621	WLF-TEC PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
7383623	MILLARD - TEC PROFESSIONAL SER	.00	.00	.00	.00	.00	.00	.00	.00	
Total RDA #3 - W. LIB FOODS/MILLARD:		.00	.00	686.93	.00	.00	.00	.00	.00	
W.LIB FOODS/HOUSING PLAN IMPRO										
7384220	PUBLIC NOTICE	.00	.00	.00	.00	.00	.00	.00	.00	
7384320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
7384330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
7384370	OTHER PROFESSIONAL & TECHNICA	.00	.00	22,090.00	10,000.00	10,000.00	2,240.00	10,000.00	10,000.00	
7384450	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
7384460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
7384500	CITY'S SHARE OF NEIGHB IMPROVE	.00	.00	.00	.00	.00	.00	.00	100,000.00	
7384710	CAPITAL OUTLAY	.00	.00	.00	1,000,000.00	1,000,000.00	.00	1,000,000.00	.00	
7384715	MODERATE INCOME HOUSING PROG	.00	.00	.00	.00	.00	.00	.00	800,000.00	
7384900	CONTRIBUTION TO OTHER FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total W.LIB FOODS/HOUSING PLAN IMPRO:		.00	.00	22,090.00	1,010,000.00	1,010,000.00	2,240.00	1,010,000.00	910,000.00	
DEPARTMENT: 90										
7390110	LOAN TO FUND 26 - PARKS	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 90:		.00	.00	.00	.00	.00	.00	.00	.00	
RDA DIST #3 - WEST LIBERTY Revenue Total:		21,194.74	13,981.10	79,107.30	1,010,000.00	1,010,000.00	95,639.42	1,010,000.00	910,000.00	
RDA DIST #3 - WEST LIBERTY Expenditure Total:		.00	.00	22,776.93	1,010,000.00	1,010,000.00	2,240.00	1,010,000.00	910,000.00	
Net Total RDA DIST #3 - WEST LIBERTY:		21,194.74	13,981.10	56,330.37	.00	.00	93,399.42	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Aproved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
GENERAL FIXED ASSETS										
SOURCE: 30										
8030500	DONATED ASSETS - PUB SAFETY	.00	.00	.00	.00	.00	.00	.00	.00	
8030600	DONATED ASSETS - STREETS	.00	.00	.00	.00	.00	.00	.00	.00	
8030700	DONATED ASSETS - RECREATION	97,520.00	.00	.00	.00	.00	.00	.00	.00	
8030900	GAIN/LOSS OF SALE OF ASSETS	140,000.00-	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 30:		42,480.00-	.00	.00	.00	.00	.00	.00	.00	
SOURCE: 37										
8037100	ELIMINATE ADMIN FEE	33,800.00-	33,900.00-	40,500.00-	.00	.00	.00	.00	.00	
Total SOURCE: 37:		33,800.00-	33,900.00-	40,500.00-	.00	.00	.00	.00	.00	
DEPARTMENT: 40										
8040300	ELIMINATE CAP OUTLAY - GEN GOV	.00	56,168.44-	7,942.00-	.00	.00	.00	.00	.00	
8040350	ELIMINATE ADMIN FEE	33,800.00-	33,900.00-	40,500.00-	.00	.00	.00	.00	.00	
8040400	DEPRECIATION EXP - GEN GOV	37,195.28	36,210.12	16,531.49	.00	.00	.00	.00	.00	
Total DEPARTMENT: 40:		3,395.28	53,858.32-	31,910.51-	.00	.00	.00	.00	.00	
DEPARTMENT: 50										
8050300	ELIMINATE CAP OUTLAY - PUB SAF	519,159.70-	72,433.98-	161,913.18-	.00	.00	.00	.00	.00	
8050400	DEPRECIATION EXP - PUB SAFETY	332,444.75	375,751.41	310,922.96	.00	.00	.00	.00	.00	
Total DEPARTMENT: 50:		186,714.95-	303,317.43	149,009.78	.00	.00	.00	.00	.00	
DEPARTMENT: 60										
8060300	ELIMINATE CAP OUTLAY - STREETS	7,722.50-	91,903.68-	193,486.53-	.00	.00	.00	.00	.00	
8060400	DEPRECIATION EXP - STREETS	23,268.66	316,625.48	322,886.83	.00	.00	.00	.00	.00	
Total DEPARTMENT: 60:		15,546.16	224,721.80	129,400.30	.00	.00	.00	.00	.00	
DEPARTMENT: 70										
8070300	ELEMINATE CAP OUTLAY - RECREAT	21,910.36-	147,056.12-	555,633.65-	.00	.00	.00	.00	.00	
8070400	DEPRECIATION EXP - RECREATION	128,009.15	131,451.23	130,390.83	.00	.00	.00	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Aproved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
Total DEPARTMENT: 70:		106,098.79	15,604.89-	425,242.82-	.00	.00	.00	.00	.00	
DEPARTMENT: 80										
8080300	ELIMINATE CAP OUTLAY - HEALTH	96,845.36-	16,512.16-	.00	.00	.00	.00	.00	.00	
8080400	DEPRECIATION EXP - HEALTH/HOME	89,095.78	82,647.71	81,212.76	.00	.00	.00	.00	.00	
Total DEPARTMENT: 80:		7,749.58-	66,135.55	81,212.76	.00	.00	.00	.00	.00	
GENERAL FIXED ASSETS Revenue Total:		76,280.00-	33,900.00-	40,500.00-	.00	.00	.00	.00	.00	
GENERAL FIXED ASSETS Expenditure Total:		69,424.30-	524,711.57	97,530.49-	.00	.00	.00	.00	.00	
Net Total GENERAL FIXED ASSETS:		6,855.70-	558,611.57-	57,030.49	.00	.00	.00	.00	.00	

Account Number	Account Title	2020-21 Prior year 3 Actual	2021-22 Prior year 2 Actual	2022-23 Prior year Actual	2023-24 Current year Approved Budget	2023-24 Current year Modified Budget	2023-24 Current year Actual	2024-25 Future year Tentative Budget	2024-25 Future year Final Budget	CHANGES TO BUDGET
LONG TERM DEBTS										
SOURCE: 30										
9030100	JELIMINATE DEBT PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 30:		.00	.00	.00	.00	.00	.00	.00	.00	
SOURCE: 31										
9031160	UTILITY FRANCHISE REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
9031162	NATURAL GAS FRANCHISE TAX	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 31:		.00	.00	.00	.00	.00	.00	.00	.00	
SOURCE: 35										
9035100	CHARGE FOR SERVICES - GEN GOV	.00	.00	.00	.00	.00	.00	.00	.00	
9035200	PUBLIC SAFETY FEES	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 35:		.00	.00	.00	.00	.00	.00	.00	.00	
SOURCE: 36										
9036610	INTEREST REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
9036650	MISC INCOME - GEN GOVERNMENT	.00	.00	.00	.00	.00	.00	.00	.00	
9036660	COLLECTION ON NOTE RECEIVABLE	.00	.00	.00	.00	.00	.00	.00	.00	
9036750	ELIMINATE DEBT PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 36:		.00	.00	.00	.00	.00	.00	.00	.00	
DEPARTMENT: 40										
9040100	ADJUST VACATION GEN GOVERNMENT	.00	.00	.00	.00	.00	.00	.00	.00	
9040130	PENSION EXP - GEN GOV	16,224.00	1,814.00-	18,149.00	.00	.00	.00	.00	.00	
9040131	BENEFIT EXP - GEN GOV	29,218.00-	9,163.00-	36,242.00-	.00	.00	.00	.00	.00	
9040200	ELIMINATE DEBT PAY - GEN GOV	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 40:		12,994.00-	10,977.00-	18,093.00-	.00	.00	.00	.00	.00	
DEPARTMENT: 50										
9050100	ADJUST VAC PUBLIC SAFETY	.00	.00	.00	.00	.00	.00	.00	.00	
9050130	PENSION EXP - PUB SAFETY	121,598.00	13,605.00-	136,123.00	.00	.00	.00	.00	.00	
9050131	BENEFIT EXP - PUB SAFETY	203,142.00-	183,841.00-	248,819.00-	.00	.00	.00	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Aproved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	
9050200	ELIMINATE DEBT - PUBLIC SAFETY	79,702.83-	82,168.04-	120,740.88-	.00	.00	.00	.00	.00	
Total DEPARTMENT: 50:		161,246.83-	279,614.04-	233,436.88-	.00	.00	.00	.00	.00	
DEPARTMENT: 60										
9060100	ADJUST VACATION STREETS	.00	.00	.00	.00	.00	.00	.00	.00	
9060130	PENSION EXP - STREETS	18,928.00	2,117.00-	21,175.00	.00	.00	.00	.00	.00	
9060131	BENEFITS EXP - STREETS	34,089.00-	10,689.00-	42,283.00-	.00	.00	.00	.00	.00	
9060200	ELIMINATE DEBT PAYMENT - STREE	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 60:		15,161.00-	12,806.00-	21,108.00-	.00	.00	.00	.00	.00	
DEPARTMENT: 70										
9070100	ADJUST VACATION RECREATION	.00	.00	.00	.00	.00	.00	.00	.00	
9070130	PENSION EXP - PARKS	35,151.00	3,931.00-	39,324.00	.00	.00	.00	.00	.00	
9070131	BENEFIT EXP - PARKS	63,308.00-	19,853.00-	78,525.00-	.00	.00	.00	.00	.00	
9070200	ELIMINATE DEBT - PARKS	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 70:		28,157.00-	23,784.00-	39,201.00-	.00	.00	.00	.00	.00	
DEPARTMENT: 80										
9080130	PENSION EXP - HHS	16,224.00	1,814.00-	18,150.00	.00	.00	.00	.00	.00	
9080131	BENEFIT EXP - HHS	29,218.00-	9,163.00-	36,243.00-	.00	.00	.00	.00	.00	
9080200	ELIMINATE DEBT PAYMENT HHS	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 80:		12,994.00-	10,977.00-	18,093.00-	.00	.00	.00	.00	.00	
LONG TERM DEBTS Revenue Total:		.00	.00	.00	.00	.00	.00	.00	.00	
LONG TERM DEBTS Expenditure Total:		230,552.83-	338,158.04-	329,931.88-	.00	.00	.00	.00	.00	
Net Total LONG TERM DEBTS:		230,552.83	338,158.04	329,931.88	.00	.00	.00	.00	.00	
Net Grand Totals:		6,131,209.82	6,458,151.03	4,514,402.08	.00	.00	516,296.21	.00	.00	

Account Number	Account Title	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Final Budget	

- Report Criteria:
- Print FUND Titles
 - Page and Total by FUND
 - Print SOURCE Titles
 - Total by SOURCE
 - Print DEPARTMENT Titles
 - Total by DEPARTMENT
 - All Segments Tested for Total Breaks
-

RESOLUTION NO. 24-34

**A RESOLUTION OF TREMONTON CITY CORPORATION ADOPTING THE
CERTIFIED TAX RATES FOR THE 2024 TAX YEAR**

WHEREAS, Utah Code 59-2-912 requires that the governing body (City Council) of each taxing entity adopt a tax rate before June 22nd of each year unless the governing body does not receive the certified tax rate from the County Auditor at least seven days before June 22nd; and

WHEREAS, the County Auditor of Box Elder County, Utah, has provided tax rate information for the 2024 tax year on Form PT-693 at least seven days before June 22nd, which information is found acceptable to the City Council (See Exhibit “A”); and

WHEREAS, the City Council has determined that property taxes will not be increased this year by adopting a certified tax rate higher than the Box Elder County Auditor’s certified tax rates; and

WHEREAS, the City Council is anticipating property tax revenue for the Fiscal Year 2024-2025 to be the same as the prior year, plus an increase in revenue attributed to the new growth that has occurred in the City’s tax base.

NOW THEREFORE BE IT RESOLVED that the Tremonton City Council does hereby approve the Certified Tax Rates of 0.000048 for the Library and 0.002714 for General Operations with a total Tax Rate of 0.002762 for the 2024 tax year and authorizes the Mayor to sign the Form PT-693 as contained in Exhibit “A” and the Form PT-800 as contained in Exhibit “B.”

PASSED AND ADOPTED by the Tremonton City Council on this 18th day of June 2024.
To become effective upon passage.

TREMONTON CITY CORPORATION
A Utah Municipal Corporation

By _____
Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A"

Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) ENTITY: 3150 TREMONTON CITY	Form PT-693 Rev. 2/15
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BOX ELDER COUNTY

Tax Year: 2024

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §10-6-133	0.002714	0.002714	.007	3,090,144
30 Library §§9-7-501&10-6-133.5	0.000048	0.000048	0.001	54,653
Total Tax Rate	0.002762	0.002762	Total Revenue	\$3,144,797

EXHIBIT "B"

Utah State Tax Commission - Property Tax Division Resolution Adopting Final Tax Rates and Budgets	Form PT-800 Rev. 02/15
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County: **BOX ELDER**

Tax Year: **2024**

It is hereby resolved that the governing body of:

TREMONTON CITY

approves the following property tax rate(s) and revenue(s) for the year: **2024**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	3,090,144	0.002714
30 Library	54,653	0.000048
190 Discharge of Judgement		
	\$3,144,797	0.002762

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____

RESOLUTION NO. 24-35

A RESOLUTION OF THE TREMONTON CITY COUNCIL ADOPTING THE REVISED TREMONTON CITY COMPENSATION AND CLASSIFICATION PLAN

WHEREAS, as part of the budgeting process, the City Council considers a Cost of Living Adjustment (COLA), which increases the current wage for employees, on-call pay, other miscellaneous pay; and

WHEREAS, Cost of Living Adjustments are essential for the City to stay current with comparable public entities for pay ranges and mitigates the City from falling behind in the market for starting pay, which helps recruit employees; and

WHEREAS, one of the primary considerations in determining a Cost of Living Adjustment is the rate of inflation as calculated in a Consumer Price Index (CPI); and

WHEREAS, the 3% Cost of Living Adjustment has been approved in the Budget for the Fiscal Year 2024-2025, which increases every employee's wage by 3% and increases the minimums and maximums of the pay ranges within the Tremonton City Compensation and Classification Plan; and

WHEREAS, it is necessary to amend the Compensation and Classification Plan to include these adjustments to the minimum and maximum of the pay ranges.

NOW, THEREFORE, BE IT RESOLVED that the Tremonton City Council approves the revised Tremonton City Compensation and Classification Plan as attached in Exhibit "A."

Adopted and passed by the governing body of Tremonton City Corporation this 18th day of June 2024. Resolution to become effective upon adoption.

TREMONTON CITY
A Utah Municipal Corporation

By: Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A"

TREMONTON CITY CLASSIFICATION AND COMPENSATION PLAN

Adopted with Resolution No. 24-35

Level A-1		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Concession Stand Worker	\$11.54	\$16.87
	Site Supervisor-Scorekeeper	\$11.54	\$16.87
	Umpire-Official-Instructor I	\$11.54	\$16.87
	Paid Interns	\$11.54	\$16.87

Level A-2		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Assistant Librarian/Substitute	\$12.88	\$20.58
	Janitor-Public Works	\$12.88	\$20.58
	Janitor-Senior Center	\$12.88	\$20.58
	Activity Specialist	\$12.88	\$20.58
	Cook/Cook Substitute	\$12.88	\$20.58
	Lunch Driver/Substitute	\$12.88	\$20.58

Level A-3		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Field Preparation Worker	\$14.14	\$23.01
	Parks Maintenance Worker (Seasonal)	\$14.14	\$23.01
	Main Street Maintenance Worker	\$14.14	\$23.01
	Lead Cook	\$14.14	\$23.01

Level B-1		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Clerk I-Accounts Payable	\$16.70	\$25.21
	Clerk I-Admin. Asst. Senior Center	\$16.70	\$25.21
	Clerk I-Billing Clerk	\$16.70	\$25.21
	Clerk I-Judicial Assistant	\$16.70	\$25.21
	Clerk I-Lead Librarian	\$16.70	\$25.21
	Clerk I-Records Clerk/Evidence Tech	\$16.70	\$25.21

Level B-2		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Clerk II-Deputy Recorder	\$19.48	\$28.82
	Emergency Management Coordinator	\$19.48	\$28.82
	Food Pantry Director	\$19.48	\$28.82
	Parks Maintenance Worker (FT)	\$19.48	\$28.82
	Recreation Program Coordinator	\$19.48	\$28.82
	Animal Control Officer	\$19.48	\$28.82
	School Crossing Guard	\$19.48	\$28.82
	Bailiff	\$19.48	\$28.82
	Umpire-Official-Instructor II	\$19.48	\$28.82
Public Works	Public Works Uncertified	\$22.08	\$31.43

Level B-3		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Parks Superintendent	\$25.40	\$37.38
	Planner I	\$25.40	\$37.38
	Code Enforcement Officer	\$25.40	\$37.38
	Public Works Certified	\$25.40	\$37.38
	Rec & Community Events Manager	\$25.40	\$37.38

Level C-1		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Building Inspector/Zoning Admin.	\$26.50	\$37.51
	Library Director	\$26.50	\$37.51
	Senior Center Director	\$26.50	\$37.51
	Clerk II-Admin Asst./Evidence Tech	\$26.50	\$37.51
	Public Works Lead-Streets	\$26.50	\$37.51
	Public Works Lead-Water	\$26.50	\$37.51
	Public Works Lead-Wastewater	\$26.50	\$37.51
	Umpire-Official-Instructor III	\$26.50	\$37.51
	Planner II	\$26.50	\$37.51

Level C-2		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Senior Planner	\$30.96	\$45.91
	Parks and Recreation Director	\$30.96	\$45.91
	Treasurer/Billing Lead	\$30.96	\$45.91
	City Recorder	\$30.96	\$45.91
	HR Director/Financial Accountant	\$30.96	\$45.91

Level C-3		Pay Range	
General Scale	Position	Minimum Pay	Maximum Pay

Level C-4		Pay Range	
General Scale	Position	Minimum Pay	Maximum Pay
	Public Works Assistant Director	\$36.30	\$53.45

Level D-1		Pay Range	
General Scale	Position	Minimum Pay	Maximum Pay
	Fire Chief	\$42.61	\$64.41
	Public Works Director	\$42.61	\$64.41
	Assistant City Manager	\$42.61	\$64.41

Level D-2		Pay Range	
General Scale	Position	Minimum Pay	Maximum Pay
	City Manager	\$49.90	\$73.50

Elected Officials & Judge		Pay Range	
General Scale	Position	Minimum Pay	Maximum Pay
	City Council (Annual)	\$2,734.78	\$2,734.78
	Justice Court Judge (Annual)¹	\$22,459.50	\$28,876.50
	Mayor (Annual)	\$5,240.77	\$5,240.77

¹Note: The Justice Court Judge's salary range for the Fiscal Year 2025 is calculated by the Administrative Office of the Courts as per UCA 78A-7-206.

Fire Dept & EMS Paid On-Call		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	EMT Advanced/Firefighter Trainee	\$16.82	\$28.98
	Firefighter I/EMT Basic	\$17.39	\$29.57
	Firefighter II/EMT Advanced	\$19.71	\$31.89
	Paramedic	\$23.19	\$36.52
Certifications	Hazmat Technician Certification¹	\$1.00	\$1.00
	ADO Pumper Certification¹	\$0.50	\$0.50
	ADO Aerial Certification¹	\$0.50	\$0.50
	Chapter 5 Class¹	\$0.50	\$0.50
	Confined Space Rescue 1 & 2¹	\$0.50	\$0.50
	Machinery Rescue 1¹	\$0.50	\$0.50
	Rope Rescue 1 & 2¹	\$0.50	\$0.50
	Structural Collapse Rescue 1 & 2¹	\$0.50	\$0.50
	Surface Water Rescue 1 & 2¹	\$0.50	\$0.50
	Trench Rescue 1 & 2¹	\$0.50	\$0.50
	Vehicle Extrication 1 & 2¹	\$0.50	\$0.50

¹Note: Employees that have a valid certification shall receive the corresponding certification pay increase in addition to the pay enumerated in the Fire Department General Scale up to a maximum of \$2.00 per hour.

Fire Dept & EMS Shift Staffing		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Firefighter II/EMT Advanced (FT)	\$18.55	\$30.15
	Paramedic (FT)	\$22.03	\$35.37
	Captain (FT)	\$26.50	\$39.86
	EMT Advanced/Firefighter Trainee (PT)	\$16.82	\$28.98
	Firefighter I/EMT Basic (PT)	\$17.39	\$29.57
	Firefighter II/EMT Advanced (PT)	\$19.71	\$31.89
	Paramedic (PT)	\$23.19	\$36.52

Fire Dept. Misc. Pay		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Battalion Chief	\$22.64	\$34.23
	Captain	\$21.53	\$33.12

On-Call Pay		
	Position	Paid Compensation
General Scale	Police Officers Public Works	2 hours of the employee's regular rate of pay for each period that an employee is on an on-call status

Police Pay Scale 2024-2025
(Scale to adjust with yearly COLA)

(Step Scale)

Police Officer

	T	1	2	3	4	5	6	7	8	9	10
PO3					32.43	33.38	34.33	35.28	36.23	37.17	38.12
PO2			28.84	30.28	31.72						
PO1	26.39	27.42	28.45								
POST	25.36										

Sergeant

	1	2	3	4	5	6
SGT	41.20	42.84	44.48	46.11	47.75	49.39

Lieutenant

	1	2	3	4	5
LT	51.50	52.89	54.28	55.67	57.06

Chief of Police

	1	2	3	4	5
Chief	60.59	62.28	63.97	65.66	67.35

RESOLUTION NO. 24-36

A RESOLUTION OF TREMONTON CITY CORPORATION SELECTING HEALTH INSURANCE CARRIERS AND DEFINING THE CITY'S CONTRIBUTION FOR HEALTH INSURANCE EMPLOYEE BENEFITS FOR THE 2024-2025 FISCAL YEAR

WHEREAS, Tremonton City provides, and the Affordable Health Care Act requires, certain health-related benefits to its benefited employees and their dependents, as described in Section XVI: Benefits, Item 7. Insurance, sub-items A. Medical Health, Dental, and Vision Insurance, and B. Life Insurance, of the Tremonton City Personnel Policies and Procedures Manual; and

WHEREAS, each year, the City Council receives renewal rates from its current health insurance carriers and considers selecting insurance carriers associated with providing benefited employees the aforementioned health insurance for the upcoming fiscal year; and

WHEREAS, each year, the City Council selects health insurance carriers and formalizes the City's financial contribution towards the aforementioned health insurances for benefited employees for the upcoming fiscal year as defined through the adoption of a Resolution.

NOW, THEREFORE, be it resolved by the Tremonton City Council that Tremonton City selects the following insurance carriers and defines the City's contribution for employee benefits for the 2024-2025 Fiscal Year for benefited employees as follows:

MEDICAL INSURANCE

2024-2025 Medical Insurance for Full-Time Employees. The City Council designates Select Health as the insurance carrier for employees who work a minimum of at least 40 hours per week (hereafter "full-time employees").

Full-time employees may elect one of the following plan types from Select Health:

- Traditional Health Plan: Value Gold 75% \$1,000 Deductible (No change in carrier).
- High Deductible Plan with Health Savings Account: Value Silver HDHP 70% \$3,200 Single Deductible (No change in carrier).

Tremonton City will pay 90% of the premiums for medical insurance, with full-time employees paying the remaining 10% of premiums.

2024-2025 Mayor and City Council Benefit Stipend. The City will provide a benefit stipend that is taxable through payroll to the Mayor and City Council for medical insurance coverage comparable to full-time City employees. The benefit stipend paid to the Mayor and City Councilmembers will be equal to 90% of the premium paid on one of the following health insurance plans: health insurance marketplace, medicare health insurance, or employer-sponsored health insurance.

Health Insurance Marketplace. The Mayor and City Council will coordinate their Health Insurance Marketplace medical insurance coverage with the City's Human Resource Director to select medical

insurance coverage similar to medical insurance coverage offered to full-time employees. The Mayor and City Councilmembers who receive medical insurance through the Marketplace will receive a benefit stipend taxable through payroll equal to 90% of their premiums at a frequency determined by the Human Resource Director. The City's contribution of paying 90% of their premium includes paying 90% of any amount owed by the Mayor or City Councilmembers enrolled in a medical insurance plan through the Health Insurance Marketplace after reconciling the Mayor or City Councilmembers' actual taxable income for the year compared to their estimated income and the health insurance premium subsidies calculated based on their estimated income.

Medicare Health Insurance. The Mayor and City Councilmembers who are Medicare eligible cannot receive medical insurance through the Health Insurance Marketplace and will need to receive medical insurance through Medicare. The Mayor and City Councilmembers who are Medicare eligible will coordinate their Medicare insurance coverage with the City's Human Resource Director to select medical insurance coverage similar to those offered to full-time employees. The Mayor and City Councilmembers who receive medical insurance through Medicare will receive a benefit stipend taxable through payroll equal to 90% of their premiums at a frequency determined by the Human Resource Director.

Employer-Sponsored Health Insurance. The Mayor and City Councilmembers who are insured through an employer-sponsored group medical plan will coordinate their insurance coverage with the City's Human Resource Director to select medical insurance coverage similar to those offered to full-time employees. The Mayor and City Councilmembers who receive medical insurance through an employer will receive a benefit stipend taxable through payroll equal to 90% of their premiums at a frequency determined by the Human Resource Director.

HEALTH SAVINGS ACCOUNTS

The City designates HealthEquity as Health Savings Account administrators for the full-time employee, Mayor, and City Council that select a High Deductible Health Plan. Tremonton City will provide to full-time employees, Mayor, and City Councilmembers that elect the High Deductible Health Plan a contribution of the following into their Health Savings Account for the 2024-2025 Fiscal Year:

- Single - \$1,300.
- Employee and Spouse - \$1,900.
- Employee and Children - \$1,900.
- Family - \$2,400.

The employees' Health Savings Account contribution shall be divided into two payments, with one occurring in July 2024 and the other payment occurring in January 2025. Full-time employees, Mayor, and City Councilmembers who enroll on the City's insurance mid-year will receive a pro-rated contribution, as calculated by the Human Resource Director, to their Health Savings Account during the month their benefits become effective. The City shall pay the costs annually for the basic administrative fees associated with the Health Savings Account. Optional administration fees associated with the Health Savings Account, such as debit cards, will be paid 100% by the benefited employee.

DENTAL AND EYE INSURANCE

The City designates EMI Health as the dental insurance carrier and Eye Med Vision Benefits for eye

insurance for the full-time employees, Mayor, and City Council. The City will pay 90% of dental and eye insurance premiums, with the employees paying the remaining 10% of premiums.

LONG TERM DISABILITY, AD&D, AND LIFE INSURANCE

The City designates Standard as the insurance carrier for Accidental Death and Dismemberment and Basic Life Insurance Benefits as the life insurance carrier for full-time employees, Mayor, and City Council. Long Term Disability benefits are limited to only full-time employees. The City will pay 100% of the premiums for Long Term Disability, Accidental Death and Dismemberment (AD&D), and Basic Life Insurance. The City will determine the plan design and benefits offered for long-term disability, AD&D, and basic life insurance, for which the City pays 100% of the premiums. Full-time employees, Mayor, and City Councilmembers may elect to voluntarily supplement their life insurance policy as allowed by the insurance carrier, for which the employee will be responsible for 100% of the cost of the premiums.

CAFETERIA PLAN

The City selects National Benefits Services as the City's third-party administrator for the Cafeteria Plan (also known as Flex Spending Account) Benefit. Tremonton City shall also provide the option to full-time employees, Mayor, and City Council to participate in a Cafeteria Plan with a maximum cap set for healthcare at \$3,200 and daycare at \$5,000 annually, or up to the IRS maximums, with the City paying the basic administrative fees associated with the Cafeteria Plan. Optional administration fees associated with the Cafeteria Plan, such as debit cards, will be paid 100% by the benefited employee.

VOLUNTARY PRODUCTS

The City selects Allstate Benefits for voluntary products, including Voluntary Accident Plan and Voluntary Critical Illness Plan. The City selects Legal Shield as another voluntary product. Tremonton City will *not* participate in the funding of premiums for any voluntary insurance plans noted in this section; however, the City will provide administrative support by deducting the premiums from employees' paychecks for employees who voluntarily elect to have this insurance coverage.

INTERPRETATION

The City Council authorizes and directs the Human Resource Director and City Manager to interpret this Resolution to resolve any contradictions, ambiguities, or unknown circumstances that are not addressed within this Resolution. The Human Resource Director and City Manager's interpretations and decisions are final and are not subject to appeal.

SAVING CLAUSE

The purpose of this Resolution is to select health care insurance carriers and to define the City's financial contribution for employee premiums for benefited employees. The exact details of insurance coverage and benefits are determined by the plan design, insurance carrier, and other City policies. This Resolution and benefits outlined *are not and shall not* be construed as an explicit or implied contract.

ADOPTED AND PASSED by the City Council of Tremonton, Utah, this 18th day of June 2024. Resolution to become effective upon adoption.

TREMONTON CITY
A Utah Municipal Corporation

By _____
Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

RESOLUTION NO. 24-37

A RESOLUTION OF TREMONTON CITY CORPORATION APPROVING AMENDMENTS TO THE TREMONTON CITY PERSONNEL POLICIES AND PROCEDURES MANUAL, SECTION XVI: BENEFITS REGARDING TIER 2 PUBLIC SAFETY RETIREMENT SYSTEM DIVISION A (FUND 75) AND TIER 2 FIREFIGHTER RETIREMENT SYSTEM DIVISION A (FUND 31)

WHEREAS, the City Council of Tremonton, Utah, has adopted the Tremonton City Personnel Policies and Procedures Manual; and

WHEREAS, from time to time, it becomes necessary for the City to consider amending sections of the adopted Tremonton City Personnel Policies and Procedures Manual; and

WHEREAS, Tremonton City staff has drafted amendments to *Section XVI: Benefits* for the City Council's consideration and recommends approval of the same; and

WHEREAS, specifically in *Section XVI: Benefits* creates a policy regarding the City's election to fund 2.14% of the required employee contribution for all eligible employees in the Tier 2 Public Safety Retirement System Division A (Fund 75) and Tier 2 Firefighter Retirement System Division A (Fund 31); and

WHEREAS, the City's election to fund 2.14% of the required employee contribution to the Utah Retirement Systems Retirement Plans is allowed in accordance with federal and state laws, including Section 414(h)(2) of the Internal Revenue Code.

NOW, THEREFORE, BE IT RESOLVED that the Tremonton City Council hereby approves amending *Section XVI: Benefits* as contained in Exhibit "A" regarding the City's election to fund 2.14% of the required employee contribution for all eligible employees in the Tier 2 Public Safety Retirement System Division A (Fund 75) and Tier 2 Firefighter Retirement System Division A (Fund 31).

ADOPTED AND PASSED by the City Council of Tremonton, Utah, this 18th day of June 2024. This Resolution shall become effective upon adoption and passage by the City Council.

TREMONTON CITY
A Utah Municipal Corporation

Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A"

SECTION XVI: BENEFITS

1. **WORKERS COMPENSATION.** Tremonton City is committed to providing a safe work environment for employees. All employees who sustain a bona fide, on-the-job injury or illness are covered by Workers Compensation, which generally provides medical reimbursement and disability benefits as provided for by law.
 - A. **Initial Reporting of Illness or Injury.** Reporting the accident or illness is critical to qualification for payment under Workers Compensation. If an employee is injured while on the job, no matter how minor, the circumstances shall be reported to the Department Head and/or the HR Director immediately. All injuries shall be reported the day they occur. Failure to report injuries could jeopardize coverage of the injury. The HR Director shall begin a Workers Compensation claim and help to arrange medical care. After Form 122 is filled out (see Appendix 44), a copy shall be sent to the City's Workers Compensation carrier and a copy shall be sent to the Industrial Commission within seven (7) days of the date of the injury.
 - B. **Medical Attention.** If an employee sustains a life-threatening injury on the job, 911 shall be called to access normal emergency care. An employee who sustains a bona fide, non-life-threatening, on-the-job injury may seek medical attention from a provider covered by the City's Workers Compensation Network Provider. If a Network Provider is not available, contact shall be made with the HR Director to arrange medical care. Failure to do so may affect a Workers Compensation claim. The employee shall tell the doctor HOW, WHEN, and WHERE the accident occurred. The doctor shall complete a medical report and copies of this report shall be sent within seven (7) days to the City's Workers Compensation carrier, the Industrial Commission, and to the injured worker. (Do not submit doctor or hospital bills for on-the-job injuries or illness to the employee's regular medical plan.)
 - C. **Post Injury Procedures.** If an employee becomes injured on the job, Tremonton City shall do all within its means to help the employee heal and return to work as quickly as possible. After receiving medical attention, the following steps shall be taken:
 - (1) The injured employee and their Department Head shall deliver all paperwork received from the attending physician to the HR Director. All employees shall return to work after the approval of the attending physician. A statement from the attending physician stating that the employee is able to resume normal duties shall be required before returning to work. Failure to return to work when directed may result in immediate termination.
 - (2) The HR Director and the injured employee's Department Head shall review any restrictions given by the medical provider with the injured employee's job description and determine if the employee's regular job

duties meet the restrictions. If not, Tremonton City shall accommodate light duty/restricted duty jobs and shall work with the employee's Department Head to design a work strategy that meets the injured employee's restrictions and accomplishes the City's goals. An employee who is able to return to work in light duty status may be required to work in a different department and perform duties not contained within their current job description.

- (3) Injured employees shall comply with the restrictions they are given. Failure to do so could slow their recovery or cause further injury and/or immediate termination.

D. While on Workers Compensation Leave.

- (1) Employee Requirements. While on Workers Compensation leave, the injured employee's Department Head and the HR Director shall regularly follow up with the employee, medical providers, and the Workers Compensation Claims Adjuster to make sure the employee is meeting the following requirements: getting the care required by the attending physician; attending his or her medical appointments; complying with his or her restrictions; and that any restricted duty assignments are helping the employee move closer to his or her regular job duties. Failure of the injured employee to comply with these requirements may result in revocation of the Workers Compensation Leave and/or immediate termination.
- (2) Compensation. Workers Compensation has a waiting period wherein the Workers Compensation fund will not pay income to the employee for the first three (3) days of lost time until the total time for a compensable injury or illness exceeds fourteen (14) days. An employee who is approved for Workers Compensation income shall receive an amount determined by the City's Workers Compensation insurance carrier while absent from work. Workers Compensation payments shall be sent from the insurance carrier directly to the employee. No regular payroll deductions (e.g. federal and State income tax, FICA, etc.) shall be withheld.
- (3) Gap Payments to Employee during Workers Compensation Waiting Period. The Mayor or City Manager shall be authorized to make a gap payment, that is income to be paid to the employee for their lost wages, for up to three days, which is the Workers Compensation waiting period based upon meeting all of the following criteria:
 - (a) The employee is eligible for Workers Compensation income and the total time for a compensable injury or illness is less than fourteen (14) days.

- (b) The employee does not have any paid-time leave with Tremonton City.
 - (c) The City receives written approval from Utah Retirement Systems (URS), when the injured employee is not already enrolled in URS that the City's gap payment to the employee to cover the waiting period for Workers Compensation income is not to be considered a benefit normally provided for eligibility enrollment into URS.
 - (d) Subrogation Rights. The employee assigns subrogation rights to Tremonton City, when a third party is or may be at fault for the employee's injury, to allow Tremonton City to recoup its cost from the third party for income paid to the employee. The subrogation rights shall be limited to an amount not to exceed the amount of income paid by the City to the employee.
- (4) Health Insurance. An employee on Workers Compensation leave shall be required to continue to pay their portion of the monthly benefit premiums. Payment arrangements can be made with the HR Director to maintain benefits while the employee is on leave. Failure to make premium payments when due may result in a loss of health insurance coverage.
 - (5) Accrual of Leave and Holidays. Paid annual leave, paid sick leave, paid holidays, and retirement benefits shall not accrue when an employee is on Workers Compensation leave.
 - (6) Use of Paid Annual Leave or Paid Sick Leave. Full-time employees who are eligible for paid annual leave and paid sick leave, may supplement their Workers Compensation income through the use of partial paid sick leave or paid annual leave earned prior to the injury.
 - (7) If no Vacancy Exists. At the time of final release or settlement of a Workers Compensation claim, if no vacancy exists and if a reasonable effort, which has proven to be unsuccessful, has been made to place the employee in another position, the employee may be terminated and paid any accrued benefits due to them.
- 2. SOCIAL SECURITY/FICA. All employees are covered by the benefits of Old Age, Survivors, and Disability Insurance as provided for by law. Contributions of the employee and Tremonton City shall be made in accordance with the provision of the law.
 - 3. STATE AND FEDERAL UNEMPLOYMENT. All employees are covered by the benefits of State and Federal Unemployment. Contributions of the employee and Tremonton City shall be made in accordance with the provision of the law.

4. **SHORT-TERM DISABILITY.** Eligible employees are covered by Short-Term Disability, which provides short-term disability benefits for non-job-related illness or injury.
- A. **Short-Term Disability Waiting Period.** The waiting period for Short-Term Disability is four (4) weeks.
 - B. **Eligibility.** In order to be eligible to participate in short-term disability benefits, if offered by the City, an employee shall be:
 - (1) A Full-time employee with one (1) year or more of continuous service; and
 - (2) Determined by a physician, in writing, to be disabled and unable to perform their normal duties for a period in excess of four (4) weeks.
 - C. **Existing Leave.** Before receiving any short-term disability leave advance or benefit payment from the City, employees shall use all their accrued paid sick and paid annual leave.
 - D. **Short-Term Disability Benefit.** After the four (4) week waiting period and use of all accrued paid sick and paid annual leave, an employee shall receive an advance from a future year's paid sick leave up to eighty (80) hours and an advance from a future year's paid annual leave up to eighty (80) hours. After exhausting all accrued and advanced paid sick and paid annual leave, the employee shall then receive, as a disability benefit payment, eighty (80) percent of the employee's pay (based on a forty (40) hour week) until the long-term disability benefits waiting period is over, at which time the employee shall be compensated under the terms of the long-term disability insurance program, if offered by the City. In no case shall the short-term disability benefit payment exceed a ninety (90) day period. Employees on short-term disability that do not return to work as a result of their disability shall not be required to repay advanced paid sick and paid annual leave.
 - E. **Accrual of Leave and Holidays.** Paid annual leave, paid sick leave, paid holidays, and retirement benefits shall not accrue when an employee is on short-term disability.
 - F. **Donation of Leave Time.** No paid annual leave or paid sick leave hours may be donated to an employee while on short-term leave (see Section XII: Employment Terms).
 - G. **Health Insurance.** An employee may elect to continue coverage under the City's group health insurance while on short-term disability at the same level and under the same terms and conditions as if they were not on leave. An employee who elects coverage is required to continue to pay their portion of the monthly health insurance premium. Payment arrangements can be made with the HR Director to

maintain health insurance benefits while the employee is on leave. Failure to make premium payments when due may result in a loss of coverage.

- H. Family and Medical Leave Act (FMLA). Use of the Family and Medical Leave Act (FMLA) shall run concurrent with short-term disability (see Section XVII: Family and Medical Leave Act for eligibility and administration).
 - I. Termination of Employment. If an employee fails to return to work or transition to Long-Term Disability after FMLA leave is exhausted, or after twelve (12) weeks, the employee may be terminated.
5. LONG-TERM DISABILITY. Eligible employees are covered by Long-Term Disability, which provides long-term disability benefits for non-job-related illness or injury.
- A. Eligibility. Full-time Employees are typically eligible for participation in long-term disability benefits if offered by the City. Eligibility of benefits for long-term disability shall be determined by the insurance provider.
 - B. Long-Term Disability Benefit. Determination of benefits for long-term disability shall be determined by the insurance provider.
 - C. Accrual of Leave and Holidays. Paid annual leave, paid sick leave, paid holidays, and retirement benefits shall not accrue when an employee is on long-term disability.
 - D. Donation of Leave Time. No paid annual leave or paid sick leave hours may be donated to an employee while on long-term disability leave (see Section XII: Employment Terms).
 - E. Health Insurance. An employee on long-term disability leave shall be terminated from the City's Health Insurance plan effective the first day of the month after long term disability begins and shall be entitled to a continuation of group health insurance coverage per the mandates of the Consolidated Omnibus Budget Reconciliation Act (COBRA) (see Section IX: Termination of Employment for more details).
 - F. Family and Medical Leave Act (FMLA). Use of the Family and Medical Leave Act (FMLA) shall run concurrent with long-term disability (see Section XVII: Family and Medical Leave Act for eligibility and administration).
 - G. Termination of Employment. If an employee fails to return to work after FMLA leave is exhausted, or after twelve (12) weeks, the employee may be terminated.

6. UTAH RETIREMENT SYSTEM.

A. Definitions. For the purposes of this policy, the following terms are defined herein:

- (1) "Utah State Retirement Board" established under UCA 49-11-202 to develop broad policy for the long-term operation of the various Utah Retirement systems, plans, and programs as per UCA 49-11-203.
- (2) "Benefits Normally Provided" as defined in the Utah State Retirement Board Resolution 2012-09 includes, but is not limited to, Annual Leave, Sick Leave, and Paid-Time-Off (PTO) in lieu of Annual Leave and/or Sick Leave, and retirement benefits of any kind if the employer pays a portion of the cost. "Benefits Normally Provided" shall not include Social Security, Workers Compensation insurance, unemployment insurance, Medicare or other similar payments or any benefits required by law including health coverage of any kind if the employer is required by law to pay a portion of the premium for such coverage or paid time off if the employer is required by law to give employees paid time off for global pandemics or the like (see Appendix 40).

B. Pension.

- (1) All Employees who average twenty (20) or more hours per week and who receive at least one normally provided benefit, as approved by the Utah State Retirement Board, are covered by the Utah State Retirement System, unless otherwise authorized by the City Council according to State Law.
 - (a) Tier 2 elected and appointed officials shall not be eligible for retirement benefits.

C. Exemption.

- (1) The following positions are eligible to exempt out of the Utah Retirement System's pension plan:
 - (a) Mayor
 - (b) City Councilmembers
 - (c) City Manager
 - (d) City Recorder
 - (e) City Treasurer
 - (f) Police Chief
 - (g) Fire Chief
 - (h) Public Works Director
 - (i) Community Services Director
 - (j) Building Official
 - (k) Senior Center Director

- (l) Library Director
- (m) Food Pantry Director

D. Minimum Guaranteed Contribution Rates for Pension.

- (1) Tier 1 Noncontributory Local Government (Fund 15) Full-time Employees. Tremonton City guarantees their retirement contributions for Tier 1 Noncontributory Local Government (Fund 15) Full-time Employees shall not drop below 12.73% of the employee's wage, the highest rate set by the State as of July 1, 2003. If the contribution rate set by the Utah Retirement System does drop below 12.73%, the City shall contribute the difference into the benefited employee's 401k.
- (2) Tier 1 Public Safety Noncontributory (Fund 75). Tremonton City guarantees their retirement contributions for Tier 1 Public Safety Noncontributory (Fund 75) shall not drop below 12.73% of the employee's wage, the highest rate set by the State as of July 1, 2003 for Noncontributory Local Government (Fund 15). If the contribution rate set by the Utah Retirement System does drop below 12.73% of the employee's wage, the highest rate set by the State as of July 1, 2003, for Noncontributory Local Government (Fund 15), the City shall contribute the difference into the benefited employee's 401k.

E. ~~Tier I Firefighter Retirement System Division A (Fund 31). IRS Pick-Up Elections.~~

- (1) Tier 1 Firefighter Retirement System Division A (Fund 31). Tremonton City elects to completely fund the required employee contribution for all eligible employees in the Tier I Firefighter Retirement System Division A (Fund 31) as allowed by federal and state law, including Section 414(h)(2) of the Internal Revenue Code, and according to the applicable Utah State Retirement System retirement contribution rates in a given fiscal year.
- ~~(2) Tier 2 Public Safety Retirement System Division A (Fund 75). Tremonton City elects to fund 2.14% of the required employee contribution for all eligible employees in the Tier 2 Public Safety Retirement System Division A (Fund 75) as allowed by federal and state law, including Section 414(h)(2) of the Internal Revenue Code, and according to the applicable Utah State Retirement System retirement contribution rates in a given fiscal year.~~
- ~~(3) Tier 2 Firefighter Retirement System Division A (Fund 31). Tremonton City elects to fund 2.14% of the required employee contribution for all eligible employees in the Tier 2 Firefighter Retirement System Division A (Fund 31) as allowed by federal and state law, including Section 414(h)(2)~~

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of the Internal Revenue Code, and according to the applicable Utah State Retirement System retirement contribution rates in a given fiscal year.

- F. Savings Plans. Full-time Employees may establish Utah Retirement System Savings Plans (401k, 457, Traditional IRA, and/or Roth IRA) accounts. Excepting as noted above in subsection C Minimum Guaranteed Contribution Rates for Retirement, the City shall not make contributions to employee's savings plans or match any employee's contributions. Additional details and enrollment forms are available from the HR Director.
- G. Additional details are available from the HR Director.
- H. Past Utah Retirement System Contributions.
 - (1) Statute of Limitations – Past Employees. The City shall fully exercise the statute of limitations afforded by Utah Retirement Systems Board Resolution 13-05 (see Appendix 52) that protects the City against unknown liabilities to hold the City harmless from past Utah Retirement Systems (URS) contributions and associated interest amounts older than three (3) years to past employees. The HR Director in coordination with the City Manager are authorized to inform URS of the City's policy not to pay past URS contributions older than three (3) years for past employees upon receiving notice from URS regarding outstanding past URS contributions and associated interest.
 - (2) Statute of Limitations – Current Employees. The City shall fully exercise *or* partially exercise the statute of limitations afforded by Utah Retirement Systems Board Resolution 13-05 (see Appendix 52) that protects the City against unknown liabilities to hold the City harmless from past Utah Retirement Systems (URS) contributions and associated interest amounts older than three (3) years to current employees. When the City receives notice of past URS contributions due to a current employee, the Mayor and City Manager shall notify the City Council of the amount. Thereafter, the City Council may individually direct or collectively direct, acting as a public body, the City Manager or Mayor to move forward by fully exercising or partially exercising the statute of limitations. Based upon the direction received by the City Council, the City Manager or Mayor may move forward as follows:
 - (a) Partially Exercise the Statute of Limitations. Under the partial exercise of the statute of limitations, the City shall pay only past URS contribution amounts older than three (3) years to current employees, but shall *not* pay any calculated interest associated with past contribution amounts. At the election of the current employee, the contribution amount shall be paid either to:

- (1) URS so that the employee receives partial years of service credit as calculated by URS; or
 - (2) Paid directly to the employee in which case the employee shall receive no years of service credit in the Utah Retirement System. Employees shall sign an agreement acknowledging receipt of payment in lieu of a contribution to URS (see Appendix 53).
- (b) Fully Exercise the Statute of Limitations. Based upon the economic conditions of the City, as determined solely by the City Council at the time the City receives notification from Utah Retirement Systems of past contributions, the City Council may fully exercise the statute of limitations afforded by Utah Retirement Systems Board Resolution 13-05 (see Appendix 52) and direct the HR Director or City Manager to inform URS of the City Council's decision not to pay past URS contributions older than three (3) years and associated interest for current employees.

7. INSURANCE.

- A. Medical Health, Dental, and Vision Insurance. It is the policy of Tremonton City to pay a portion of the cost of health, dental, and vision insurance for each Full-time employee and his or her lawfully married spouse and dependent children as approved by the City Council during the budget process. If an employee and his or her lawfully married spouse are employed by Tremonton City, both employees may be eligible for health, dental, and vision insurance, but coverage shall only be provided under the name of one spouse rather than as coordinated coverage for both. Dependent children are eligible to be covered under only one Tremonton City-employed parent.
- B. Life Insurance. It is the policy of Tremonton City to pay for a basic life insurance policy for each Full-time employee and his or her lawfully married spouse and dependent children as approved by the City Council during the budget process.
- C. Local Public Safety and Firefighter Surviving Spouse Trust Fund. The Local Public Safety and Firefighter Surviving Spouse Trust Fund may provide health coverage for the surviving spouse and for children of a fallen public safety officer or firefighter until the children reach the age of 26. Determination of eligibility of a surviving spouse of a fallen local public safety officer or firefighter and possible benefits shall be limited to and defined in the *Public Safety Officer and Firefighter Line-of-duty Death Act* in Utah Code Title 53, Chapter 17 and as amended.
 - (1) Tremonton City's participation and responsibilities to the surviving spouse and children of the fallen public safety officer or firefighter shall be

limited to any requirements contained in Utah Code Title 53, Chapter 17 as amended and in the cost-sharing agreement which it is required to enter into with the Commissioner of the Utah Department of Public Safety. The Mayor is authorized to sign the annual cost-sharing agreement with the Commissioner and City staff is authorized to pay the required rates as established by the Local Public Safety and Firefighter Surviving Spouse Trust Fund Board of Trustees.

- (2) In accordance with Utah Code 53-17-501, the City shall notify the Utah Governor's Office of any possible line-of-duty death of an active member. The Governor's Office shall ensure that the spouse, at the time of death of the active member, or the beneficiary, are provided assistance to understand and apply for any death benefit for which the surviving spouse or beneficiaries may be eligible under Utah Code Title 53, Chapter 17, other Utah law, federal law, or local policy or ordinance.

8. HEALTH CARE REFORM.

A. Employer Mandate. Large Employers are mandated by the Affordable Care Act, effective January 1, 2015, to either be exposed to potential penalty or offer Health Coverage to Full-time Employees and their dependents, excepting the Margin of Error allowed by the Affordable Care Act. The Health Coverage offered shall meet the following requirements:

- (1) Minimum Essential Health Coverage. A plan shall cover at least sixty (60) percent of the total allowed costs of benefits under the plan.
- (2) Affordable Health Coverage. The premium cost to an employee for Health Coverage shall be no more than nine and a half (9.5) percent of the employee's household income. The employee's household income is defined as the employee's wages listed in Box 1 on their Form W-2.

B. Definitions. In accordance with the Affordable Care Act and for purposes of this policy only, the following terms are defined as follows:

- (1) "Full-Time Employee" shall mean an employee who consistently averages *more* than thirty (30) hours per week or *more* than one-hundred thirty (130) hours per month during a measurement period.
- (2) "Health Coverage" shall mean health insurance that meets the requirements contained in Section A of this policy and shall exclude dental and vision coverage. As noted in subsection 6 A (2) and 6 B (1) of this policy and as contained in Appendix Number 47, the offering of dental and vision coverage constitutes "Benefits Normally Provided" and this requires the City to enroll the employee in the Utah Retirement System.

- (3) “Large Employer” shall mean those employers with more than fifty (50) Full-time employees or Full-time employee equivalents. Tremonton City is a Large Employer by this definition.
- (4) “Margin of Error” shall mean five percent (5%) of your Full-time employees or five (5) Full-time employees, whichever is greater.
- (5) “Measurement Period” shall mean the designated period used to track the hours of Variable Part-time Employees to ascertain whether they are eligible for Health Coverage. The Measurement Period shall be 12 months long.
- (6) “Part-time Employees” shall mean an employee who consistently averages *less* than thirty (30) hours per week or *less* than one-hundred thirty (130) hours per month during a measurement period.
- (7) “Special Unpaid Leave” shall mean leave due to Family and Medical Leave Act (FMLA), Military, or Jury Duty.
- (8) “Variable Part-time Employees” shall mean Part-time employees that work fluctuating work schedules and employees who have seasonal schedules, wherein the City does not know if the employee shall qualify for eligibility for Health Coverage, under the Affordable Care Act, by averaging *more* than thirty (30) hours per week or *more* than one-hundred thirty (130) hours per month during a measurement period.

D. Compliance with Employer Mandate. It is the policy of Tremonton City to comply with the Employer Mandate provisions of the Affordable Health Care Act by doing the following:

- (1) Full-time Employees. The City shall offer Health Coverage that meets the minimum requirements, enumerated in subsection 8 A Employer Mandate, to Full-time Employees consistent with the Affordable Care Act; except the offering requirement specifically excludes offering Health Coverage to both an employee and his or her lawfully married spouse that is also employed by Tremonton City, when both employees may be eligible for Health Coverage as described in subsection 7 A of this policy.
- (2) Part-time Employees. The City shall *not* offer Health Coverage to Part-time Employees whose work schedule is intended to consistently average *less* than thirty (30) hours per week or *less* than one-hundred thirty (130) hours per month. Department Heads shall not allow Part-time Employees to work over thirty (30) hours per week without approval from the City Manager.

- (3) Variable Part-time Employees. Variable Part-time Employees that work fluctuating work schedules and employees who have seasonal schedules, wherein the City does not know if the employee shall qualify for eligibility for Health Coverage, shall have their work hours measured to determine whether the City is mandated to provide Health Coverage through the Look Back/Stability Period Safe Harbor Method Process.
- E. Look Back/Stability Period Safe Harbor Method Process. The Look Back/Stability Period Safe Harbor Method (found in Prop. Treas. Reg. 54.4980H-1 and Prop. Treas. Reg. 54.4980H-3) is adopted by the City to identify if Variable Part-time Employees work on average *more* than thirty (30) hours per week or *more* than one-hundred thirty (130) hours per month during a Measurement Period. The Look Back/Stability Period Safe Harbor Method process is comprised of the following processes:
- (1) Standard & Initial Measurement Period Process. The Measurement Period is a designated period used to ascertain whether ongoing Variable Part-time Employees are eligible for Health Coverage.
 - (a) Standard Measurement Period Process. The hours for these Variable Part-time Employees shall be tracked on a monthly basis by the HR Director for a twelve (12) month period beginning on December 1st and ending on November 30th of each year (which is the Standard Measurement Period).
 - (b) Initial Measurement Period Process. For Variable Part-time Employees that are hired anytime after December 1, 2013, their Initial Measurement Period shall begin on the employee's first day of work (or day one of the first month following the employee's first day of work) and shall end after twelve (12) months.
 - (c) Determination of Eligibility. If a Variable Part-time Employee averages *more* than thirty (30) hours per week or *more* than one-hundred thirty (130) hours per month during the Standard or Initial Measurement Period, that employee is eligible for Health Coverage.
 - (2) Standard & Initial Administrative Period Process. The Administrative Period is a designated period allowed by City Administration to make an offering for Health Coverage (which excludes dental and vision coverage) to a Variable Part-time Employee who averaged *more* than thirty (30) hours per week or *more* than one-hundred thirty (130) hours per month during the Measurement Period. The eligible employee shall pay the same premium amounts as other City employees receiving Health Coverage (see Appendix Number 47 for additional detail). The Administrative Period

allows the City to distribute and process completed Health Coverage enrollment materials.

- (a) Standard Administrative Period Process. The Standard Administrative Period shall be a one (1) month period beginning on December 1st and ending on December 31st of each year.
 - (b) Initial Administrative Period Process. For Variable Part-time Employees that are hired anytime after December 1, 2013, the Initial Administration Period shall begin immediately after the end of the Initial Measurement Period and shall last for a period of one (1) month.
 - (c) During the Administrative Period, the HR Director shall provide the eligible employee with the Health Coverage Offer Letter (see Appendix 46). The eligible employee shall state on the letter if they accept or decline the offered Health Coverage and provide their signature. The Health Coverage Offer Letter shall be retained in the employee's personnel file.
- (3) Standard & Initial Stability Period Process. The Stability Period is the period during which an employee who qualified for Health Coverage, due to their average hours worked during the Measurement Period, receives Health Coverage. During the Stability Period, the HR Director shall track, on a monthly basis, the employee's average hours worked.
- (a) Stability Period Process. The Stability Period shall be a twelve (12) month period beginning on January 1st and ending December 31st of each year. For employees that are hired anytime after December 1, 2013, the Initial Stability Period shall start immediately after the Initial Administrative Period and shall last for a period of twelve (12) months.
 - (b) Continuing Eligibility. An employee receiving Health Coverage because they worked on average *more* than thirty (30) hours per week or *more* than one-hundred thirty (130) hours per month during the Measurement Period, need not continue to average these same hours to remain eligible for Health Coverage during the Stability Period. However, at the end of the Stability Period, employees that fail to average *more* than thirty (30) hours per week or *more* than one-hundred thirty (130) hours per month during the Measurement Period, shall lose their eligibility to have Health Coverage provided by Tremonton City.
- (4) Migrating From Initial To Standard Measurement Period Process. New Variable Part-time Employees shall have the tracking of their hours

worked migrated from the Initial Measurement Period to a Standard Measurement Period. Variable Part-time Employees that are hired anytime after December 1, 2013 shall have their hours worked measured during the Initial Measurement Period and the Standard Measurement Period concurrently with the Standard Measurement Period starting with the first December 1st that occurs after the date of hire. All Standard Administrative and Stability Period processes shall apply at that point as well.

- F. Calculating Eligibility of Health Coverage for Part-time Employees on Leave. The determination of eligibility for offering Health Coverage for Part-time Employees on leave shall be calculated as follows:
- (1) Variable Part-time Employees Returning From Paid Leaves of Absence. Paid leaves of absence shall be counted the same as paid hours worked. Thus, hours of paid leave during a Measurement Period shall be counted the same as hours worked during a Measurement Period.
 - (2) Variable Part-time Employees Returning From Unpaid Leaves of Absence. A Variable Part-time Employee returning from unpaid leave, where employee is gone for more than twenty-six (26) consecutive weeks, shall be considered a newly hired employee upon return to work and shall be measured under the Initial Measurement Period Process. Otherwise, the employee shall be considered a current employee upon return and shall be placed back in the Standard Measurement/Stability Period Process.
 - (3) Variable Part-time Employees Returning from Special Unpaid Leave. A Variable Part-time Employee returning from Special Unpaid Leave due to FMLA, Military, or Jury Duty, shall be considered a current employee upon return, regardless of the amount of weeks absent. The Variable Part-time Employee shall be measured under the Standard Measurement Period Process. Work hours accumulated prior to the absence shall be credited and hours during the absence shall also be credited, as if the employee had not been absent, based on average hours actually worked prior to the absence. If a Variable Part-time Employee returns to work during a Standard Stability Period in which the employee was found to be eligible for coverage, the employee shall be eligible for coverage through the end of the associated Standard Stability Period Process.
 - (4) Variable Part-time Employees Returning from Non-Special Unpaid Leave. A Variable Part-time Employee returning from regular unpaid leave, which is considered a current employee, shall be credited for the work hours accumulated prior to the absence. However, no hours shall be credited for the absence period. If an employee returns to work during a Standard Stability Period in which the employee was found to be eligible

for coverage, the employee shall be eligible for coverage through the end of the associated Standard Stability Period Process.

9. CITY RECREATION PARTICIPANT FEES. Full-time Employees, lawfully married spouses, and dependent children shall have their participation fees waived for specific programs that are deemed eligible by the Recreation Director.
10. FLORAL REMEMBRANCE. Floral remembrances, generally in the amount not to exceed \$50, may be given by the City, as determined by the Mayor, City Manager, City Treasurer, or City Recorder, which may include, but is not limited to, the following circumstances:
 - A. Floral remembrance may be given to members of the City Council, City employees and volunteers when they are hospitalized.
 - B. Floral remembrance may be given to City Council, City employees and volunteers upon the death of spouse, child, step-child, daughter or son-in-law, parent, step-parent, grandchild, grandparent, brother or sister.
 - C. Floral remembrance may be given to the family of former Mayors, Councilmembers, employees, or volunteers upon their death.

Notes:

RESOLUTION NO. 24-38

RESOLUTION OF TREMONTON CITY AMENDING THE BUDGET ENTITLED “THE TREMONTON CITY ANNUAL IMPLEMENTATION BUDGET 2023-2024 GENERAL FUND, SPECIAL FUND(S), CAPITAL FUND(S), AND ENTERPRISE FUND(S),” FOR THE PERIOD COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024

WHEREAS, the budgeting process is the best estimate of revenues and expenses; and

WHEREAS, amending the budget throughout the year is a fundamental component of the budget process; and

WHEREAS, the end-of-the-year budget amendment is in part to ensure that Tremonton City does not over-expend any expendable account in the General Fund or other funds per Utah Code Annotated 10-6-123, which prohibits incurred expenditures or encumbrances above total appropriations for any department in the budget as adopted or as subsequently amended; and

WHEREAS, the end-of-the-year budget amendment is also in part to ensure that the City does not accumulate a fund balance in the General Fund above 35% of the total estimated revenue of the General Fund under Utah Code Annotated 10-6-116 (2); and

WHEREAS, it is difficult to know the exact amount of revenue that will be received in the General Fund until several months after the end of the Fiscal Year being June 30, 2024; and

WHEREAS, Tremonton City desires to comply with the aforementioned requirements of Utah Code; and

WHEREAS, Tremonton City has caused a notice of the public hearing to be published on June 6, 2024; and

WHEREAS, Tremonton City has caused a copy of the proposed budget to be available for public inspection during regular business hours at the office of Tremonton City Corporation, 102 South Tremont Street, Tremonton, Utah; and

WHEREAS, Tremonton City held a public hearing on June 18, 2024, to consider amending Tremonton City’s Annual Implementation Budget 2023-2024, including General Fund, Enterprise Funds(s), Capital Fund(s), and Special Fund(s); and

WHEREAS, Tremonton City Council has considered all written and oral statements at the public hearing objecting to or supporting the City’s plan to amend the City’s Annual Implementation Budget.

NOW, THEREFORE BE IT RESOLVED, by Tremonton City Council that the budget entitled “The Tremonton City Annual Implementation Budget 2023-2024 General Fund, Enterprise Fund(s), Capital Fund(s), and Special Fund(s)” is hereby amended for the period commencing July 1, 2023, and ending June 30, 2024, as attached in Exhibit “A.”

FURTHER BE IT RESOLVED that the Tremonton City Council acknowledges that Utah Code Annotated 10-6-116 (2) allows the accumulation of fund balance up to 35% of the total estimated revenue of the General Fund for the current fiscal period, being the Fiscal Year 2023-2024.

Nevertheless, the City Council desires to maintain a minimum fund balance of 25% in the General Fund and transfer monies to Fund 41 Vehicle Equipment Capital Project Fund and Fund 42 Transportation Capacity Capital Projects for future capital projects.

As such, the City Council directs the City Manager and Finance Director to transfer the General Fund's fund balance above 25% of the total estimated revenues of the General Fund for the current fiscal period, being the Fiscal Year 2023-2024, as follows:

- 10% to Fund 40 Capital Projects Fund; and
- 50 % to Fund 41 Vehicle Equipment Capital Project Fund; and
- 40% to Fund 42 Transportation Capacity Capital Projects.

Adopted and passed by the governing body of Tremonton City this 18th day of June 2024. To become effective upon passage.

TREMONTON CITY
A Utah Municipal Corporation

By _____
Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT “A”

FY 2024 BUDGET AMENDMENTS OVERVIEW - June 18, 2024

FUND		2024 Budget	2024 Amended	Change in Budget \$	Notes
10 - GENERAL FUND - REVENUES					
10-32-221	Building Permit Admin Fees	\$ 5,000.00	\$ 35,000.00	\$ 30,000.00	Increased amount of Building Permits
10-34-342	RTIF	\$ -	\$ 488,000.00	\$ 488,000.00	
10-34-410	Police Grant Misc.	\$ 19,700.00	\$ 33,700.00	\$ 14,000.00	Body Camera Grant
10-36-528	Police Department Fees	\$ 6,000.00	\$ 10,500.00	\$ 4,500.00	Community Policing Grant
10-36-530	Garbage Collection Charges	\$ 536,000.00	\$ 648,000.00	\$ 112,000.00	Took on townhouse cans
10-36-534	Recycle Collection Charges	\$ 102,000.00	\$ 176,000.00	\$ 74,000.00	Increased Recycle Amount
10-36-838	Cemetery Private Donations	\$ -	\$ 20,000.00	\$ 20,000.00	Borgstrom Memorial Private Donations
10-39-999	Fund Balance to be Appropriated	\$ 446,500.00	\$ 31,200.00	\$ (415,300.00)	
				\$ 327,200.00	
10 - GENERAL FUND - EXPENSES					
10-41-101	Overtime Wages (City Council)	\$ 8,500.00	\$ 12,000.00	\$ 3,500.00	City Council Benefits changed mid-year
10-41-130	Benefits (City Council)	\$ 27,000.00	\$ 40,000.00	\$ 13,000.00	City Council Benefits changed mid-year
10-46-313	Computer Hardware (Treasurer)	\$ 500.00	\$ 3,700.00	\$ 3,200.00	
10-48-371	RR Maint.	\$ 4,500.00	\$ 9,000.00	\$ 4,500.00	Reimbursed through RR agreement with IPG and POST
10-51-100	Salaries (Civic Center)	\$ 6,400.00	\$ 9,000.00	\$ 2,600.00	Civic Center Remodel Project
10-51-260	Building & Grounds Maint.	\$ 7,000.00	\$ 11,000.00	\$ 4,000.00	Civic Center Remodel Project
10-54-371	SWAT Services	\$ 25,000.00	\$ 29,500.00	\$ 4,500.00	Offset by Community Policing Grant
10-54-500	Equipment Less Than \$5,000	\$ 45,000.00	\$ 59,000.00	\$ 14,000.00	Offset by Body Camera Grant
10-56-332	Contract Inspections	\$ 75,000.00	\$ 105,000.00	\$ 30,000.00	Building Inspector - Offset by Building Permit Admin Fees
10-59-600	Garbage Collection	\$ 425,600.00	\$ 531,000.00	\$ 105,400.00	Offset by Garbage Collection Revenues
10-59-605	Recycle Collection	\$ 102,000.00	\$ 176,000.00	\$ 74,000.00	Offset by Recycle Collection Revenues
10-61-320	Engineering	\$ 2,000.00	\$ 50,000.00	\$ 48,000.00	1000 North Project
10-68-462	Water Shares (Golf Course)	\$ 2,800.00	\$ 3,300.00	\$ 500.00	
10-73-480	Arts Council	\$ 10,000.00	\$ 30,000.00	\$ 20,000.00	Offset by Cemetery Private Donations
				\$ 327,200.00	
FUND		2024 Budget	2024 Amended	Change in Budget \$	Notes
40 - CAP. PROJECTS - REVENUES					
40-36-610	Interest Earnings	\$ 39,000.00	\$ 70,000.00	\$ 31,000.00	
40-39-999	Fund Balance to be Appropriated	\$ 1,321,800.00	\$ 1,300,800.00	\$ (21,000.00)	
				\$ 10,000.00	
40 - CAP. PROJECTS - EXPENDITURES					
40-51-550	Civic Center Capital Project Fund	\$ 30,000.00	\$ 40,000.00	\$ 10,000.00	Civic Center Remodel and Furniture
				\$ 10,000.00	
FUND		2024 Budget	2024 Amended	Change in Budget \$	Notes
41 - CAP. EQUIPMENT - REVENUES					
41-36-610	Interest Earnings	\$ 25,000.00	\$ 35,000.00	\$ 10,000.00	
41 - CAP. EQUIPMENT - EXPENDITURES					
41-42-560	Equipment (Police Dept.)	\$ 60,000.00	\$ 68,000.00	\$ 8,000.00	
41-44-560	Equipment (Streets)	\$ 345,000.00	\$ 347,000.00	\$ 2,000.00	
				\$ 10,000.00	
As of June 18, 2024					

ORDINANCE NO. 24-08

ORDINANCE ANNEXING APPROXIMATELY 35.045 ACRES OF REAL PROPERTY, REFERRED TO AS THE BRODIE CALDER ANNEXATION, INTO TREMONTON CITY'S INCORPORATED LIMITS. THE 35.045 ACRES OF REAL PROPERTY IS LOCATED IN BOX ELDER COUNTY AT 6590 WEST 10000 NORTH

WHEREAS, Brodie Calder (hereafter "Petitioner") owns land lying within Box Elder County, Utah, adjacent to or within proximity to the current Tremonton City Corporate Boundary; and

WHEREAS, the Petitioner has filed a Petition for Annexation with the Tremonton City Recorder, to annex the 35.045 acres more or less of property more particularly titled as Brodie Calder Annexation to Tremonton City as depicted and described in Exhibit "A" into Tremonton City Corporate Boundary; and

WHEREAS, Tremonton City Council accepted the Petition for Annexation by adopting Resolution No. 24-20; and within 30 days, the City Recorder reviewed the petition and certified that the petition meets the requirements for annexation; and

WHEREAS, a notice was published on the Public Notice website for three consecutive weeks, beginning no later than ten days after receipt of the notice of certification, written notice was provided to each property owner within the proposed annexation area and each property owner of unincorporated property within 1/2 mile of the proposed annexation area as provided by Utah State Law (Subsection 10-2-406); and

WHEREAS, within 20 days of receipt of the notice of certification, written notices were mailed to each affected entity as provided by Utah State Law (Subsections 10-2-406(1)(c)); and

WHEREAS, no protests to the annexation petition were filed during the period specified; and

WHEREAS, consistent with the noticing requirements, Tremonton City gave notice of a public hearing to be held on Tuesday, June 18, 2024, at 7:00 p.m. to listen to public comments regarding the proposed annexation of 35.045 acres of real property, referred to as the Brodie Calder Annexation, into Tremonton City's incorporated limits.

NOW, THEREFORE, BE IT ORDAINED, by the City Council of Tremonton, Utah that the real property legally described and depicted, shown in Exhibit "A," referred to as the Brodie Calder Annexation, is hereby annexed to Tremonton, Utah, and the corporate limits of Tremonton, Utah, are hereby extended accordingly contingent upon Brodie Calder signing a Pre-Annexation and Development Agreement.

A certified copy of this Ordinance and an original plat setting forth the property so annexed shall be filed with the County Recorder of Box Elder County, Utah, by the City Recorder.

This Ordinance shall become effective upon adoption and passage by the City Council and the signing of the Pre-Annexation and Development Agreement associated with this annexation. A copy of the Ordinance and plat shall be deposited in the Office of the City Recorder.

If any term or provision of this Ordinance shall, to any extent, be determined by a court of competent jurisdiction to be void, voidable, or unenforceable, such void, voidable, or unenforceable term or provision shall not affect the enforceability of any other term or provision of this Ordinance.

ADOPTED AND PASSED by the City Council of the City of Tremonton, Utah, this 18th day of June 2024.

TREMONTON CITY,
a Utah Municipal Corporation

By _____
Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

Publication or Posting Date: _____

STATE OF UTAH)
 :ss.
County of Box Elder)

On the ___ day of June 2024, personally appeared before me Lyle Holmgren, the signer of the instrument, who duly acknowledged to me that he executed the same.

Notary Public

EXHIBIT "A"

Brodie Calder Annexation Area Description

05-079-0006

SE/4 OF NW/4 OF SEC 15, TWP 11 N, R 3 W, SLM, LESS ROADS. EXC OF RES
ORIGINAL PRINCIPAL INTEREST 33.75 ACRES ASSESSED 35.00 TOTAL ASSESSMENT
PER ACRE .30 TOTAL ASSESSMENT 10.50

STATE OF UTAH)
 : ss.
County of Box Elder)

I, Linsey Nessen, the City Recorder of Tremonton, Utah, do hereby certify that the above and foregoing is a full and correct copy of Ordinance No. 24-08, entitled, **“ORDINANCE ANNEXING APPROXIMATELY 35.045 ACRES OF REAL PROPERTY, REFERRED TO AS THE BRODIE CALDER ANNEXATION, INTO TREMONTON CITY’S INCORPORATED LIMITS. THE 35.045 ACRES OF REAL PROPERTY IS LOCATED IN BOX ELDER COUNTY AT 6590 WEST 10000 NORTH”** adopted and passed by the City Council of Tremonton, Utah, at a regular meeting thereof on the 18th day of June, 2024, which appears of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City this _____ day of _____2024.

Linsey Nessen
City Recorder

(city seal)

RESOLUTION NO. 24-39

A RESOLUTION OF TREMONTON CITY AMENDING TREMONTON CITY'S ARTICLES OF INCORPORATION TO INCLUDE 35.045 ACRES OF REAL PROPERTY, REFERRED TO AS THE BRODIE CALDER ANNEXATION, INTO TREMONTON CITY'S INCORPORATED LIMITS. THE 35.045 ACRES OF REAL PROPERTY IS LOCATED IN BOX ELDER COUNTY AT 6590 WEST 10000 NORTH

WHEREAS, the City of Tremonton, a Utah Municipal Corporation, was incorporated by Resolution on July 9, 1918; and

WHEREAS, the City of Tremonton is a "City of the Fourth Class" as defined in 10-2-301, Utah Code Annotated, having a population of more than 10,000 but less than 30,000 inhabitants; and

WHEREAS, since its incorporation, the City of Tremonton has annexed additional parcels of property into its incorporated area; and

WHEREAS, the Lieutenant Governor's Office of the State of Utah now requires that a City's Articles of Incorporation be amended whenever property is annexed into the City.

NOW, THEREFORE, BE IT RESOLVED, that the geographical description of the City of Tremonton, Box Elder County, Utah, and its Articles of Incorporation are hereby amended as described in Exhibit "A" dated June 18, 2024.

Adopted and passed by the governing body of Tremonton City Corporation this 18th day of June 2024.

TREMONTON CITY,
A Utah Municipal Corporation

Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A"

**AMENDED ARTICLES OF INCORPORATION
OF THE
CITY OF TREMONTON**

Pursuant to provisions of the “Utah Municipal Code,” the City of Tremonton in Box Elder County, Utah, acting by its Mayor and approved by Resolution of the City Council during a Public Meeting held on June 18, 2024, hereby amends its original Articles of Incorporation, dated the 9th day of July, 1918, and states the following as its Amended Articles of Incorporation:

1. The name of the municipality is the Municipal Corporation of Tremonton, also known as Tremonton City Corporation or the City of Tremonton.
2. The geographical description of the annexed property is as follows with an Annexation plat shown in Exhibit “1” attached:
- 3.

Brodie Calder Annexation Area Description

05-079-0006

SE/4 OF NW/4 OF SEC 15, TWP 11 N, R 3 W, SLM, LESS ROADS. EXC OF RES ORIGINAL PRINCIPAL INTEREST
33.75 ACRES ASSESSED 35.00 TOTAL ASSESSMENT PER ACRE .30 TOTAL ASSESSMENT 10.50

The City of Tremonton is a “City of the Fourth Class” as defined in 10-2-301, Utah Code Annotated, having a population of 10,000 or more but less than 30,000.

DATED this 18th day of June, 2024.

TREMONTON CITY
A Utah Municipal Corporation

By: _____
Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

Resolution No. 24-39

June 18, 2024

STATE OF UTAH)
 :SS.
County of Box Elder)

On the ____ day of June, 2024, personally appeared before me Lyle Holmgren, the signer of the within instrument, who duly acknowledged to me that he executed the same.

Notary Public

TREMONTON CITY
CITY COUNCIL MEETING
June 18, 2024

TITLE:	Formal action approving an On-Premise Beer License for El Chilito Mexican Restaurant
FISCAL IMPACT:	None
PRESENTER:	Linsey Nessen, City Recorder

Prepared By: Linsey Nessen, City Recorder
--

RECOMMENDATION:

I move that the City Council approve an On-Premise Beer License for El Chilito Mexican Restaurant.

BACKGROUND:

El Chilito Mexican Restaurant has applied for an on-premise beer license to allow them to sell beer to patrons for consumption while eating in the restaurant.

Per the Revised Ordinances, Title 9 Licensing, the total number of beer licenses issued within the City for on-sale shall not exceed one (1) license per every 1,000 inhabitants of the City. There are currently seven (2) active on-premise beer licenses. Important to note, the City Council does have the discretion to issue an on-premise beer license without regard to the quota if a license is engaged primarily in the operation of a restaurant.

Attachments:
Application

City of Tremonton

BUSINESS LICENSE DIVISION

102 South Tremont Street, Tremonton, Utah 84337

Phone (435) 257-9500

Fax (435) 257-9513

APPLICATION FOR RETAIL BEER LICENSE

Note: If additional space is required for this application, use a blank sheet.

FOR OFFICE USE ONLY

Date Application Received:	_____
Initial Application Fee (\$17.60)	_____
On Premise (\$284.60)	\$ _____
Off Premise (\$284.60)	\$ _____
Cabaret (\$284.60)	\$ _____
<input type="checkbox"/> Check <input type="checkbox"/> Cash Total	\$ _____
Receipt No.	_____
Date Received	_____

PLEASE COMPLETE ALL ITEMS - INCOMPLETE APPLICATIONS WILL BE RETURNED WITHOUT BEING PROCESSED.

SECTION I: Business Information - Please type or print clearly

Date of Application 5-30-24

Business Name El Chilito Mexican Rest

Business Address 119 west Main St Tremonton Utah 84337
Street City State Zip

Type of Business Dine in Restaurant

Type of License Requested: On Premise Off Premise Cabaret

The applicants name in full. If the applicant is a partnership, the applicant shall state the name and address of all Copartners and if a Corporation, the names and addresses of its principal officers and directors and the name of the manager of the premises to be licensed.

Name Angelica R Madrigal 1028 N. Monroe Ogden Utah 84404
Street City State Zip

Name David A Madrigal 1028 N. Monroe Ogden Utah 84404
Street City State Zip

Name _____
Street City State Zip

Name _____
Street City State Zip

Is the applicant, and each of the persons named above, a person over the age of 21 years? Yes No

If no, explain: _____

Has the applicant, or any of the persons named above, ever been convicted of a felony, or of any misdemeanor other than minor traffic offenses (include military) or are there any charges pending against the applicant or any person named herein?

Yes No If yes, explain: _____

Names of all the owners of the building where business is to operate: Angelica and David Madrigal

What interest (lease, option, own, etc.) in the building does the applicant have? business owners

Names and address of all employees (employees must also meet the same requirements as the applicant):
Name Angelica Madrigal 1028 N. Monroe Ogden UTAH 84404
Street City State Zip

Name David Madrigal 1028 N. Monroe Ogden UTAH 84404
Street City State Zip

Name _____ Street _____ City _____ State _____ Zip _____

Name _____ Street _____ City _____ State _____ Zip _____

How close to a school or a church is the premises for which this license is sought? _____

Is this a business devoted to the sale of grocery or related items? Does the total square footage exceed 10,000 square feet?
Yes No

David S. Madrigal
Signature of Authorized Business Agent/Owner

5-30-24
Date

OATH: David and Angelica Madrigal say that they s/he are is/are the person(s) whose name(s) is/are subscribed to the foregoing application for beer license and that they s/he have has/have read the qualifications for said license as defined in the Revised Ordinances of Tremonton City and know(s) the contents thereof, and that the statements herein are true to the best of his/her/their knowledge and belief.

Subscribed and sworn to before me this 30 day of May, 2023

[Signature]
Tremonton City Business License Official

NOTE: New applications for beer licenses must be approved by the Tremonton City Council and Police Chief prior to City Business License Official approval.

City Council Approval: _____ Date: _____

Police Chief Approval: [Signature] Date: 6/3/24

**TREMONTON CITY
CITY COUNCIL MEETING
JUNE 18, 2024**

TITLE:	Discussion of accepting or denying the Allred Annexation Petition
FISCAL IMPACT:	None
PRESENTER:	Linsey Nessen – City Recorder

Prepared By:

Linsey Nessen
City Recorder

RECOMMENDATION:

After review and consideration by city staff, it is recommended that the Tremonton City Council reject this annexation petition and allow this area to remain within the county until it is more accessible to public services offered by Tremonton City.

BACKGROUND:

The property owner is forced to petition for annexation due to the new ordinance that the County has. This ordinance sends anyone applying for land use changes that are within Tremonton City's future annexation boundary, or adjacent to the city's current boundary, to file a petition to annex. This ordinance helps the city to be aware of any developments that are happening within those areas.

Please feel assured that this decision was made with the best interests of both Marc Allred and the community in mind.

Attachments:
Petition for Annexation



PETITION FOR ANNEXATION

Recorder's Office – 102 South Tremont Street, Tremonton, UT 84337
Phone: 435-257-9506 – Fax: 435-257-9513 – www.tremontonciv.org

FEES: Annexation Filing Fee \$300 Receipt #: _____
Annexation Deposit \$800 Date: 6-5-2024

Please submit the following with your application and applicable fees:

- Notice of Intent Certification from the Box Elder County Clerk
- Property legal description(s)
- An accurate and recordable plat map and one (1) regular-size (8 ½"x11") copy of each sheet of the annexation plat

*****Prior to submitting the petition and information to the City Recorder, the annexation plat should be reviewed by the Box Elder County Recorder's Office and County Surveyor and any changes should be made prior to the Annexation Plat being submitted. The review information from the County Recorder and Surveyor should accompany this petition*****

Name of Petitioner: M:O Allied Development Inc.
(Please Print)

Address: P.O. Box 248 Tremonton, UT 84337
Street City State Zip

Phone: 435-230-1282

Fax: _____ Email: marc.allred@gmail.com

Parcel Identification Number(s): 05-058-0074

05-058-0104

We the undersigned owners of certain real property, lying contiguous to the present municipal limits of Tremonton City, hereby submit this Petition for Annexation and respectfully represent the following:

1. That this petition is made pursuant to the requirements of Section 10-2-403, Utah Code Annotated, 1953, as amended (U.C.A.);
2. That the property subject to this petition is in an unincorporated area contiguous to the boundaries of Tremonton City and the annexation thereof will not leave or create an unincorporated island or peninsula;
3. That the signatures affixed hereto are those of the owners of private real property that:
 - a. is located within the area proposed for annexation; and
 - b. covers a majority of the private land area within the area proposed for annexation; and
 - c. Covers 100% of the private land area within the area proposed for annexation, if the area is within:
 - i. an agriculture protection area created under Title 17, Chapter 41, Agriculture and Industrial Protection Area; or
 - ii. a migratory bird production area created under Title 23, Chapter 28, Migratory Bird Production Area (after July 1, 2010); or
 - iii. is equal in value to at least 1/3 of the value of all private real property within the area proposed for annexation;
 - iv. If all the real property within the area proposed for annexation is owned by a public entity, other than the federal government, the owner of all the publicly owned real property.
4. That the signers of this petition have been designated as sponsors, one of whom is designated as the "Contact Sponsor", with the mailing address of each sponsor being indicated . (Note: If the property is owned by an LLC or Corporation and only one person is signing the petition, submit a copy of the LLC/Corporation for review to ensure that the signer has authorization to represent the group.);
5. That this petition does not propose annexation of all or a part of an area proposed for annexation in a previously filed petition that has been denied, rejected, or granted;
6. That this petition does not propose annexation of an area that includes some or all of an area proposed to be incorporated in a request for a feasibility study under Section 10-2a-202-103 U.C.A. or a petition under Section 10-2a-302 U.C.A. if:
 - a. the request for petition was filed before the filing of the annexation petition; and
 - b. the request, a petition under Section 10-2a-208 based on that request, or a petition under Section 10-2a-302 is still pending on the date the annexation petition is filed;
7. The boundaries of an area proposed for annexation shall be drawn:
 - a. if practicable and feasible, along the boundaries of existing local districts and special service districts for sewer, water and other services, along the

boundaries of school districts whose boundaries follow city boundaries or school districts adjacent to school districts whose boundaries follow city boundaries, and along the boundaries of other taxing entities;

- b. to eliminate islands and peninsulas of territory that is not receiving municipal-type services;
- c. to facilitate the consolidation of overlapping functions of local government;
- d. if practicable and feasible, to promote the efficient delivery of services; and
- e. if practicable and feasible, to encourage the equitable distribution of community resources and obligations.

8. That the property Does (does or does not) have any improvements on it; and

9. That the property (is or is not) in an Agriculture Protection Area is and is not

10. For tax purposes, address of property owners within the annexation will be given to the various utilities.

WHEREFORE, the Petitioners hereby request that this petition be considered by the governing body at its next regular meeting, or as soon thereafter as possible; that a resolution be adopted, as required by law, accepting this Petition for Annexation for further consideration; and that the governing body takes such steps as required by law to complete the annexation herein petitioned.

DATED this 5 Day of June, 2024.

Petitioner(s) Name(s)
Signature as it/they appear(s) on County tax roles

Address
Telephone Number

*CS - Contact Sponsor *S - Sponsor
*CS: [Signature]

435 230 1282

*S: _____

*S: _____

*S: _____

<u>RECORD OWNER</u>	<u>NO. OF ACRES</u>	<u>ASSESSED VALUE</u>	<u>TAX ID NO.</u>
Mrs D Allred Development	2.1		05-058-0074
Mrs D Allred Development	2.5		05-058-0104

(Attach additional sheets if necessary)

RESOLUTION NO. 24-40

A RESOLUTION OF TREMONTON CITY CORPORATION RATIFYING THE FINAL ACCEPTANCE OF MATHESON APARTMENTS

WHEREAS, Utah Code 10-9a-102(2) allows cities to enter into a Development Agreement that they consider necessary or appropriate for the use and development of land within the city; and

WHEREAS, Utah Code 10-9a-102(2) further states that cities may enter into a Development Agreement that they consider necessary or appropriate to govern the following: uses, density, open spaces, structures, buildings, infrastructure, street, public facilities, etc.; and

WHEREAS, Title II, Section 2.04.045 of the Tremonton City Land Use Code requires that no final subdivision plat shall be recorded until the Developer of the subdivision has tendered the bond required by Chapter 2.05 of this Title and entered into a Development Agreement with the City in which the Developer agrees to install the improvements as required by City Ordinance; and

WHEREAS, on October 6, 2020, the Tremonton City Council approved Resolution No. 20-44 approving the Matheson Apartments Development Agreement; and

WHEREAS, the Matheson Apartments Development Agreement, in addition to agreeing to install all the public infrastructure improvements, also agreed to the special conditions as specified in Exhibit “A,” which the Developer has completed; and

WHEREAS, Utah Code 10-9a-604.5 (2) (a) requires before recording a plat, the Developer shall complete any required public infrastructure improvements or post a financial guarantee for said public infrastructure improvements; and

WHEREAS, Utah Code 10-9a-604.5 (2) (b) and Section 2.05.045 A of the City’s Land Use Code also requires that if a Developer elects not to construct the public infrastructure improvements, the Developer shall provide a financial guarantee for the completion of 100% of the required public infrastructure improvements; or if the municipality has inspected and accepted a portion of the public infrastructure improvements, 100% of the incomplete or unaccepted public infrastructure improvements; and

WHEREAS, Utah Code 10-9a-604.5 (2) (c) requires a City to establish a minimum of two acceptable forms of financial guarantee for public infrastructure improvements; and

WHEREAS, Section 2.05.045 C of Tremonton City’s Land Use Code identifies the two acceptable forms for financial guarantee to be an Escrow Bond or a Cash Bond; and

WHEREAS, Utah Code 10-9a-604.5 (2) (c) requires a City to establish a system for the partial release of a financial guarantee as portions of required public infrastructure improvements are completed and accepted in accordance with local ordinance; and

WHEREAS, Utah Code 10-9a-604.5 (6) and Section 2.05.045 A of the City’s Land Use Code requires that the Developer’s construct public infrastructure improvements remain free from defect for one year from the date that all improvements pass City inspection (warranty period); and

WHEREAS, the Public Works Director and City Engineer have inspected the required public infrastructure improvements associated with the Matheson Apartments, and these improvements have remained free from defect through the warranty period; and

WHEREAS, the City Engineer has caused a letter to be written as contained in Exhibit “B” to authorize the release of all financial guarantees associated with Matheson Apartments; and

WHEREAS, Section 3-1025 (2) (f) of the Tremonton City Revised Ordinances identifies one of the Powers and Duties of the City Manager to approve and release on behalf of the City all performance bonds for on-site and off-site improvements and similar obligations; and

WHEREAS, further Section 3-1025 (2) (f) of the Tremonton City Revised Ordinances states that all such approvals and releases shall be listed on the consent calendar portion of the City Council agenda, ratified by the City Council, and referenced in the minutes of the meeting.

NOW THEREFORE, BE IT RESOLVED by the Tremonton City Council ratifies the release of all financial guarantees associated with the public infrastructure improvements for Matheson Apartments.

FURTHER, BE IT RESOLVED that the Tremonton City Council hereby directs the City’s Finance Director to include the public infrastructure improvements in Matheson Apartments to account for these assets in the City’s financial statements.

Adopted and passed by the governing body of Tremonton City Corporation on this 18th day of June 2024.

TREMONTON CITY
A Utah Municipal Corporation

By _____
Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT “A”- SPECIAL CONDITIONS DEVELOPMENT AGREEMENT

SECTION 2. SPECIAL CONDITIONS

A. Bear River Water Canal Shares. In accordance with Section 2.06.105 of the Tremonton City Land Use Code, the Developer shall dedicate to Tremonton City 6 water shares in the Bear River Canal Company prior to receiving building permits to construct the Apartments.

B. Recording the 400 West Dedication Plat. The Developer shall record a plat that dedicates a portion of 400 West to Tremonton City in front of their Development prior to receiving building permits to construct the Apartments.

C. Amending the Tremonton Garland Drainage District Easement. The Developer shall submit to the City the recorded document that amends or vacates the north leg of the Tremonton Garland Drainage easement prior to receiving building permits to construct the Apartments over the easement.

D. 400 West Frontage Improvements. The Developer shall construct the following 400 West frontage improvements in front of the Development, which shall include a curb, gutter, and an eight (8) foot sidewalk along with irrigation, sod, street trees and streetlights at one hundred fifty (150) feet spacing in the park strip (the “400 West Improvements”). Upon completion of the 400 West Improvements, the Developer or their subcontractor shall invoice the City for half of the actual costs incurred by Developer associated with the construction of the eight (8) foot sidewalk, with the Developer being responsible for the cost of the remainder of the 400 West Improvements. The 400 West Improvements shall be included in the bond. The Developer shall maintain the landscaping improvements in the park strip in perpetuity on 400 West in front of their Development and shall be responsible for snow removal on the sidewalk. The City shall be solely responsible to maintain, repair and replace the sidewalk so that it is in good condition and complies with all applicable laws and ordinances.

E. Extension of 400 West Frontage Improvements to 350 North. The Developer shall cause the construction of the 400 West Improvements to continue from Developer's north property line to 350 North Street. The Developer may submit the pre-construction costs, such as surveying and engineering, for the 400 West Improvements as they occur. After completion of 400 West Improvements, the Developer or their subcontractor shall invoice the City for the entire cost of these improvements at the same unit price that the Developer paid for the 400 West Improvements in front of their Development.

F. Secondary Water Connection. The Developer has been notified that the City will extend secondary water to the Development. The location of the secondary water service lateral is planned to be at the northwest corner of the Development. The planned location of the secondary water service lateral shall not be changed without the mutual agreement of both the City and Developer. Developer agrees that, at its sole cost and expense, the Development's irrigation system will be connected to the secondary water system within one (1) year of the City installing the secondary water service lateral.

G. Termination of Irrigation Ditch. The Developer shall physically terminate the irrigation ditch serving this Development at the turnout located near 600 North 1000 West. Upon the physical termination of such irrigation ditch, Developer shall then notify Paul Fulgham, Tremont City Public Works Director at 435-230-0831, to confirm that the termination has been completed.

H. Outlet Orifice Adjustment. The Developer agrees to adjust the outlet orifice in the control structure of the Tremont Center detention pond. The adjustment will allow for stormwater flows from the Development to pass through the Tremont Center pond undetained. The City Engineer will approve the new size of the orifice. Upon adjusting the outlet orifice, the Developer shall notify Paul Fulgham, Tremont City Public Works Director, at 435-230-0831 to confirm that the adjustment has been completed.

I. Connection from 600 West to the Development. The City acknowledges that the Tremont City Redevelopment Agency and Tremont Center, L.L.C. have entered into the Second Restated Property Tax Increment Reimbursement Agreement for infrastructure improvements as formalized in Resolution No. RDA 19-03. This Agreement requires Tremont Center, L.L.C., to construct a second entrance at 600 West by approximately May of 2027. Section 3.4 of this same Agreement requires Tremont Center, L.L.C., to design for and provide safe and adequate traffic/vehicle flow and circulation within the Tremont Center Site. Such design to provide safe and adequate traffic/vehicle flow and circulation within the Tremont Center Site shall include, but is not limited to, ensuring that there are sufficient queuing distances to allow for stacking of vehicles into turn lanes, and ensuring that there are clear and delineated travel lanes that have the priority movement that will allow for traffic within the Tremont Center Site to easily move from the Matheson Apartment to the 600 West and Main Street intersection.

The Developer and Tremont Center, L.L.C., have preliminarily identified the approximate location within the Matheson Apartments, where on-site access improvements will be constructed to connect into the 600 West access described above. Prior to receiving the last building permit for an apartment building, the Developer shall submit construction plans for the on-site access improvements that will be constructed at the Matheson Apartments to connect into the 600 West access through the Tremont Center. Once the construction plans have been approved by the Tremont City Development Review Committee, the Developer shall construct the on-site access improvements at the Matheson Apartments. The construction of these on-site access improvements shall occur before the City issues a certificate of occupancy for the last apartment building. The Developer shall construct these on-site access improvements at the Matheson Apartments at Developer's sole cost and expense.

EXHIBIT "B"- ENGINEER'S LETTERS



Escrow Release No. 1

May 31, 2024

Mr. Jeff Seedall
Tremonton City
102 South Tremont Street
Tremonton, Utah 84337

RE: **Matheson Apartments**

Jeff,

I have performed an inspection of the Matheson Apartments development, and can recommend a full release of all escrow money remaining. My records show that \$92,521.66 are held in escrow and, this entire amount may be released.

Description	Estimated Cost of Improvements	Previous Amount Released	Work Completed this Period	Current Amount Req'd in Escrow
Culinary Water System	\$7,110.00	\$0.00	\$7,110.00	\$0.00
Sanitary Sewer System	\$5,398.00	\$0.00	\$5,398.00	\$0.00
Storm Drain System	\$0.00	\$0.00	\$0.00	\$0.00
Irrigation System	\$0.00	\$0.00	\$0.00	\$0.00
Landscaping	\$9,596.00	\$0.00	\$9,596.00	\$0.00
Streets	\$37,654.60	\$0.00	\$37,654.60	\$0.00
Sidewalk	\$11,352.00	\$0.00	\$11,352.00	\$0.00
Miscellaneous Items	\$13,000.00	\$0.00	\$13,000.00	\$0.00
10% Contingency	\$8,411.06	\$0.00	\$8,411.06	\$0.00
Totals	\$92,521.66	\$0.00	\$92,521.66	\$0.00

<u>Prepaid Items</u>	
Chip Seal and Fog Coat (\$2.25/sy)	
Street Lights (\$1,500/ea)	
Totals	\$0.00

Sincerely,

Chris Breinholt, P.E.
Jones & Associates Engineering



CONSULTING ENGINEERS

Site Development Construction Status Final Acceptance

May 31, 2024

Mr. Jeff Seedall
Tremonton City
102 South Tremont Street
Tremonton, Utah 84337

RE: Matheson Apartments

Dear Jeff,

I have completed a final inspection of the improvements for **Matheson Apartments** and have found it to be completed satisfactorily and to have met the minimum requirements set forth in the Development Agreement. The warranty period has lapsed and I recommend the release of all remaining escrow money.

Sincerely,

Chris L. Breinholt,
Tremonton City Engineer

TREMONTON CITY
CITY COUNCIL MEETING
June 18, 2024

TITLE:	Review of Calendar and Review of Past Assignments
FISCAL IMPACT:	Not applicable
PRESENTER:	

- June 20 Main Street/Midland Square Steering Committee Meeting
- June 22 Mugs and Bananas Classic Car Night on Main Street

- July 2 No City Council Meeting
- July 6 Farmer's Market
- July 19-20 Tremonton City Hay Days

Attention: Your property may be affected by a proposed annexation.

Records show that you own property within an area that is intended to be included in a proposed annexation to Garland Town or that is within 300 feet of that area. If your property is within the area proposed for annexation, you may be asked to sign a petition supporting the annexation. You may choose whether to sign the petition. By signing the petition, you indicate your support of the proposed annexation. If you sign the petition but later change your mind about supporting the annexation, you may withdraw your signature by submitting a signed, written withdrawal with the recorder or clerk of Garland Town within 30 days after Garland Town receives notice that the petition has been certified.

There will be no public election on the proposed annexation because Utah law does not provide for an annexation to be approved by voters at a public election. Signing or not signing the annexation petition is the method under Utah law for the owners of property within the area proposed for annexation to demonstrate their support of or opposition to the proposed annexation.

You may obtain more information on the proposed annexation by contacting:

Garland Town

City Offices

435-257-3118

office@garlandutah.org

72 N Main Street

Garland, Utah 84312

Box Elder County

Marla Young

435-734-3393

myoung@boxeldercounty.org

1 South Main Street

Brigham City, Utah 84302

Applicant

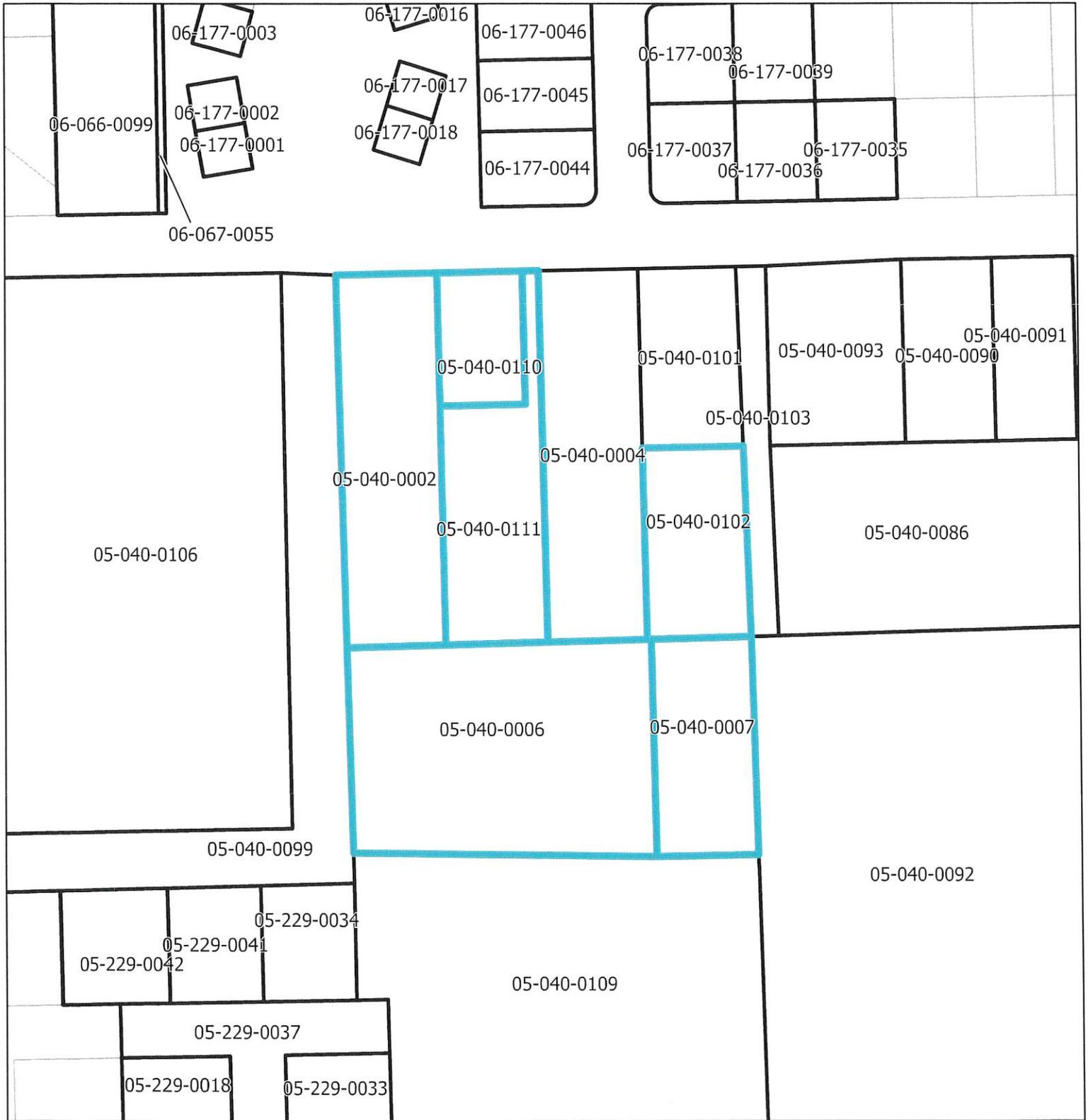
Rocky Mountain Holdings, LLC

435-720-1928

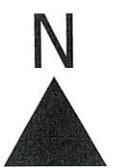
Tremonton, Utah

Once filed, the annexation petition will be available for inspection and copying at the office of Garland Town located at 72 N Main Street Garland, Utah 84312..

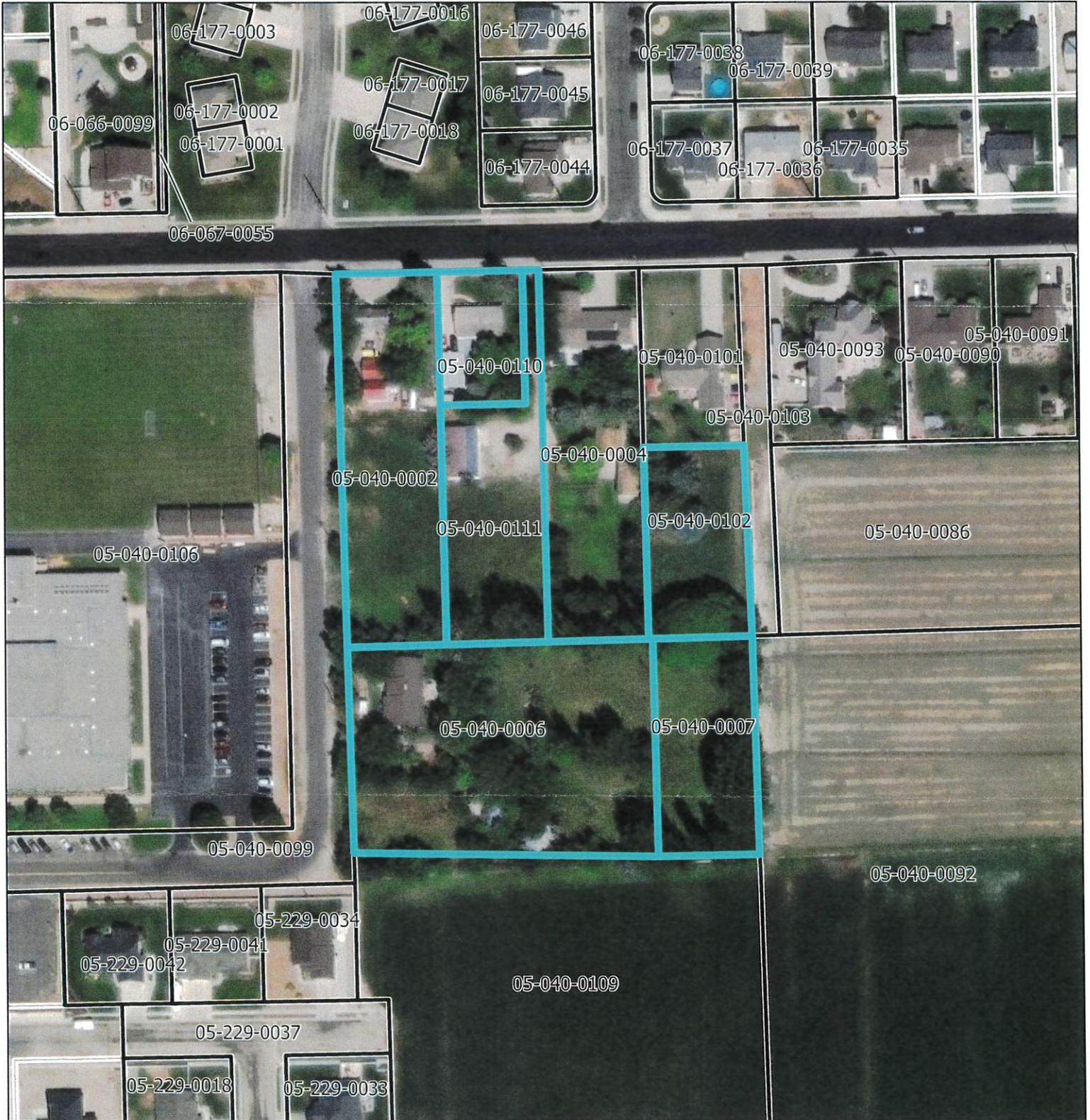
Menlove Annexation



This is neither a plat nor a survey. It is furnished merely as a convenience to aid you in locating the land indicated hereon with reference to streets and other land. No liability is assumed by reason of any reliance hereon.



Menlove Annexation



0 55 110 220 330 440 550

Feet



This is neither a plat nor a survey. It is furnished merely as a convenience to aid you in locating the land indicated hereon with reference to streets and other land. No liability is assumed by reason of any reliance hereon.



05-040-0002

BEG 33 FT S OF NW COR OF NE/4 OF NW/4 OF SEC 2, TWP 11 N, R 3 W, SLM S 400 FT, E 108.9 FT, N 400 FT, W 108.9 FT TO BEG. CONTG 1.00 ACS

05-040-0006

BEGINNING 433 FT SOUTH OF NW CORNER OF NE/4 OF NW/4 OF SEC 02, T 11N, R 03W, SLM. THENCE EAST 336 FT; SOUTH 245 FT; WEST 336 FT M/L TO A POINT 260 FT SOUTH OF POB; THENCE NORTH TO POB.

05-040-0007

BEGINNING 433 FT SOUTH & 336 FT EAST OF NW CORNER OF NE/4 OF NW/4 OF SEC 02, T 11N, R 03W, SLM. THENCE EAST 108 FT 10 INCHES; SOUTH 245 FT; WEST 108 FT 10 INCHES; NORTH 245 FT TO POB.

05-040-0102

A PT OF NW/4 OF SEC 02 T11N R03W SLM DESC AS: BEG AT NW COR OF PAR 05-040-0093 SD PT BEING LOC 1793.7 FT N88*26'51"E (E BY REC) & 33.00 FT S01*33'09"E (S BY REC) FRM THE NW COR OF SEC 02 T11N R03W SLM, S88*26'51"W ALG THE S R/W/L OF 1400 S ST IN GARLAND UTAH 30.00 FT, S01*33'09"E 200.00 FT, S88*26'51"E 106.18 FT TO GRANTORS W PROP LINE, S01*33'09"E (S BY REC) ALG SD GRANTORS W LINE 197.00 FT TO AN AGREED UPON BOUNDARY LINE, N89*12'30"E ALG SD AGREED UPON LINE 136.19 FT TO GRANTORS E PROP LINE, N01*33'09"W (N BY REC) ALG SD GRANTORS E LINE 398.81 FT TO THE POB.

LESS: WITHIN GARLAND CITY LIMIT.

CONT .51 AC M/L.

05-040-0110

BEG AT A PT 33 FT S & 108.9 FT E OF THE NW COR OF THE NE/4 OF NW/4 OF SEC 02 T11N R03W SLM, E 94 FT, S150 FT, W 94 FT, N 150 FT. CONT .324 AC M/L.

05-040-0111

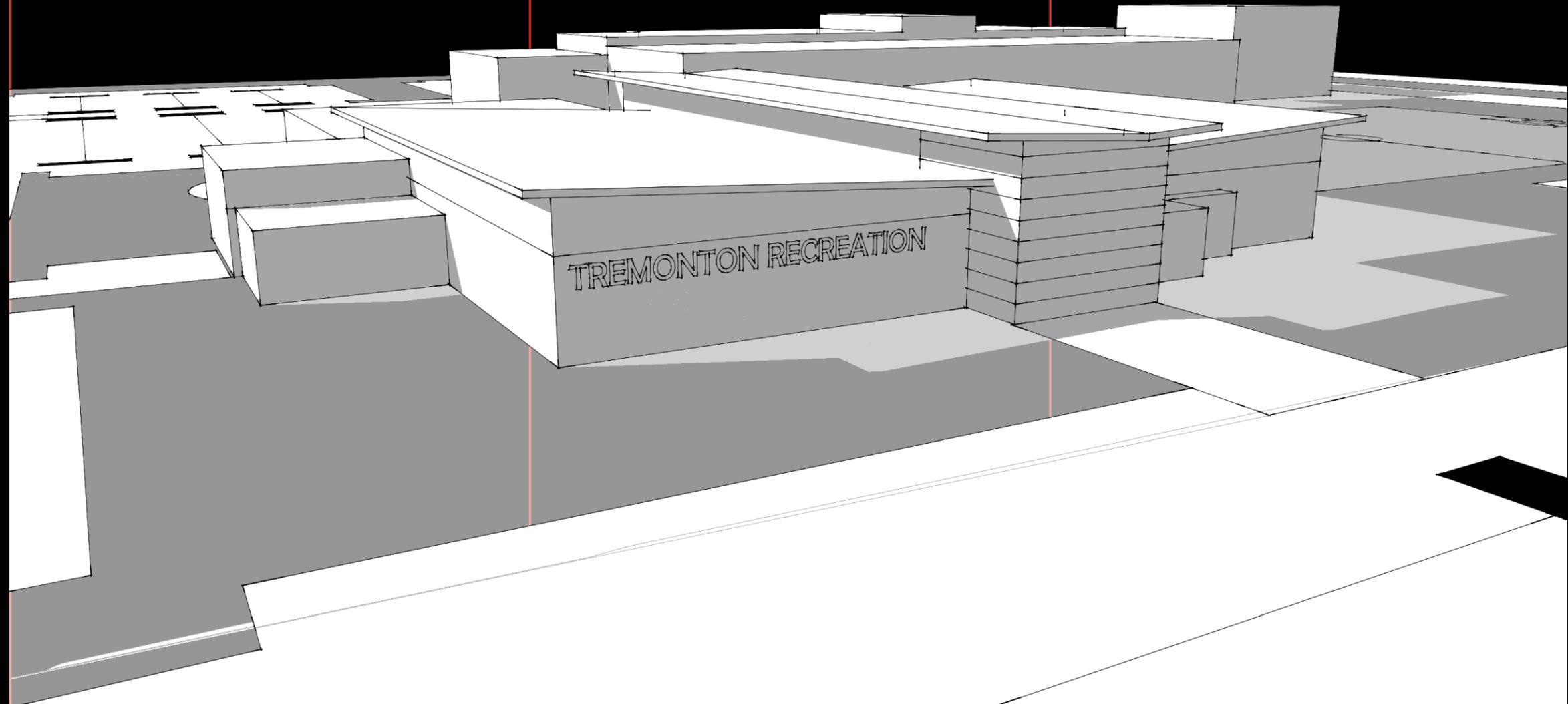
BEG 33 FT S & 108.9 FT E OF NW COR OF NE/4 OF NW/4 OF SEC 2, TWP 11 N, R 3 W, SLM, E 100 FT, S 150 FT, W 100 FT, N 150 FT TO BEG. ALSO- BEG 33 FT S & 108.9 FT E OF NW COR OF OF NE/4 OF NW/4 OF SEC 2, E 14 FT, S 400 FT, W 14 FT, N 400 FT TO BEG ALSO- BEG 108.9 FT E & 183 FT S OF NW COR NE/4 NW/4 SEC 2 T11N R3W, S 250 FT, E 100 FT, N 250 FT, W 100 FT TO BEG.

SEE REC DOC # 265840

LESS 05-040-0110 BEG AT A PT 33 FT S & 108.9 FT E OF THE NW COR OF THE NW/4 OF NW/4 OF SEC 02 T11N R03W SLM, E 94 FT, S150 FT, W 94 FT, N 150 FT.

CONTG .716 ACS M/L.

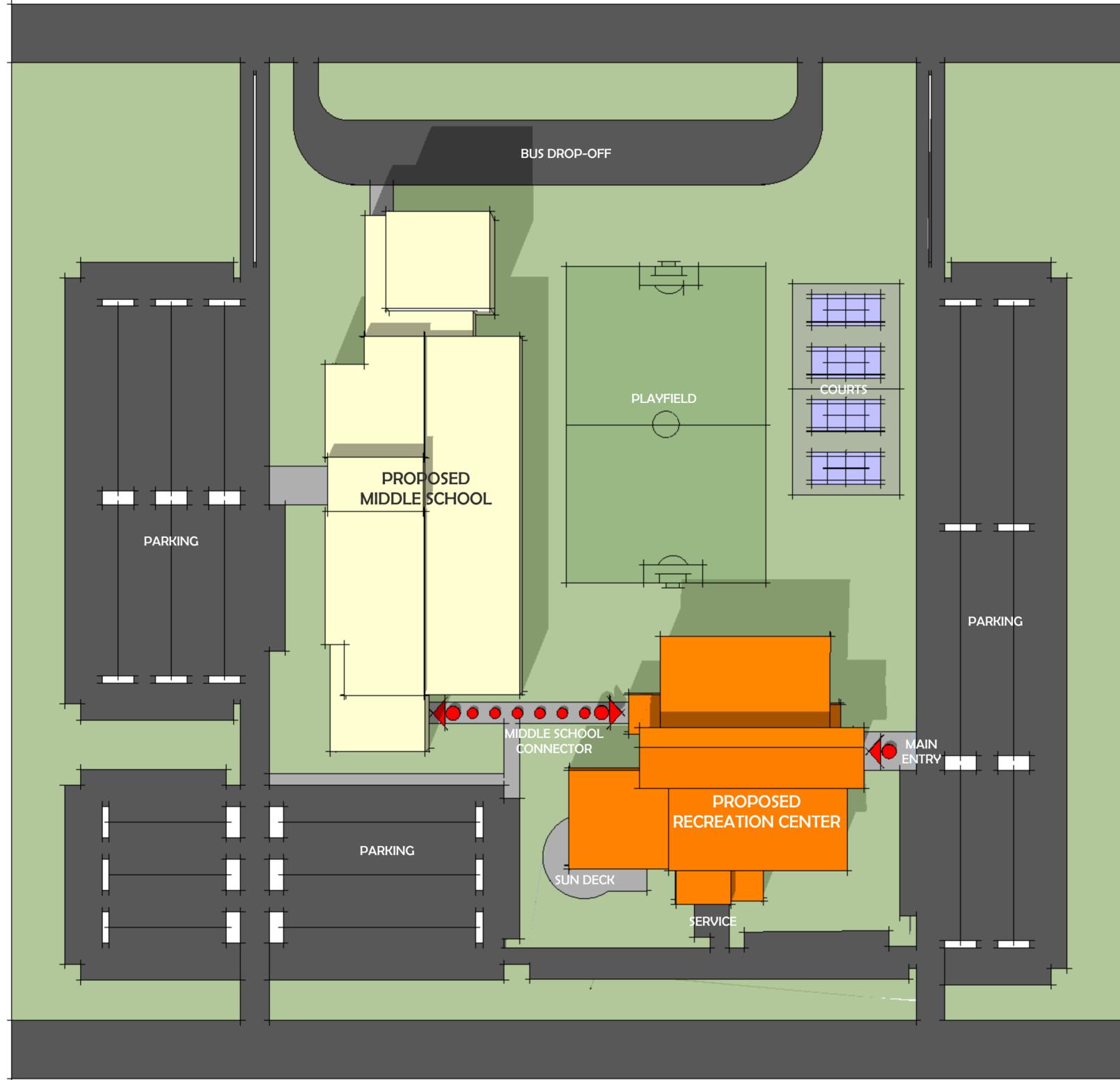
VCBO



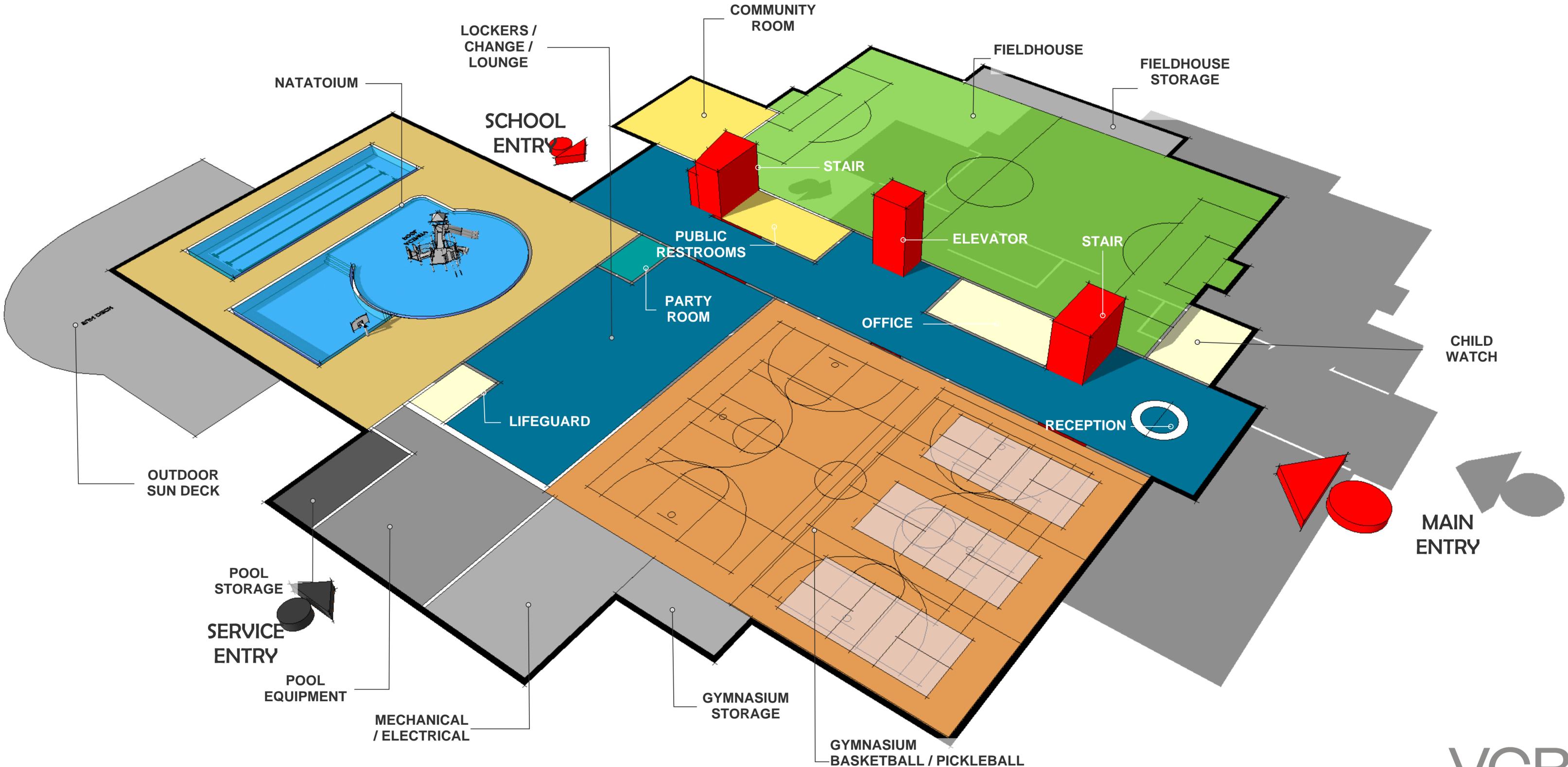
TREMONTON RECREATION CENTER

Tremonton, Utah

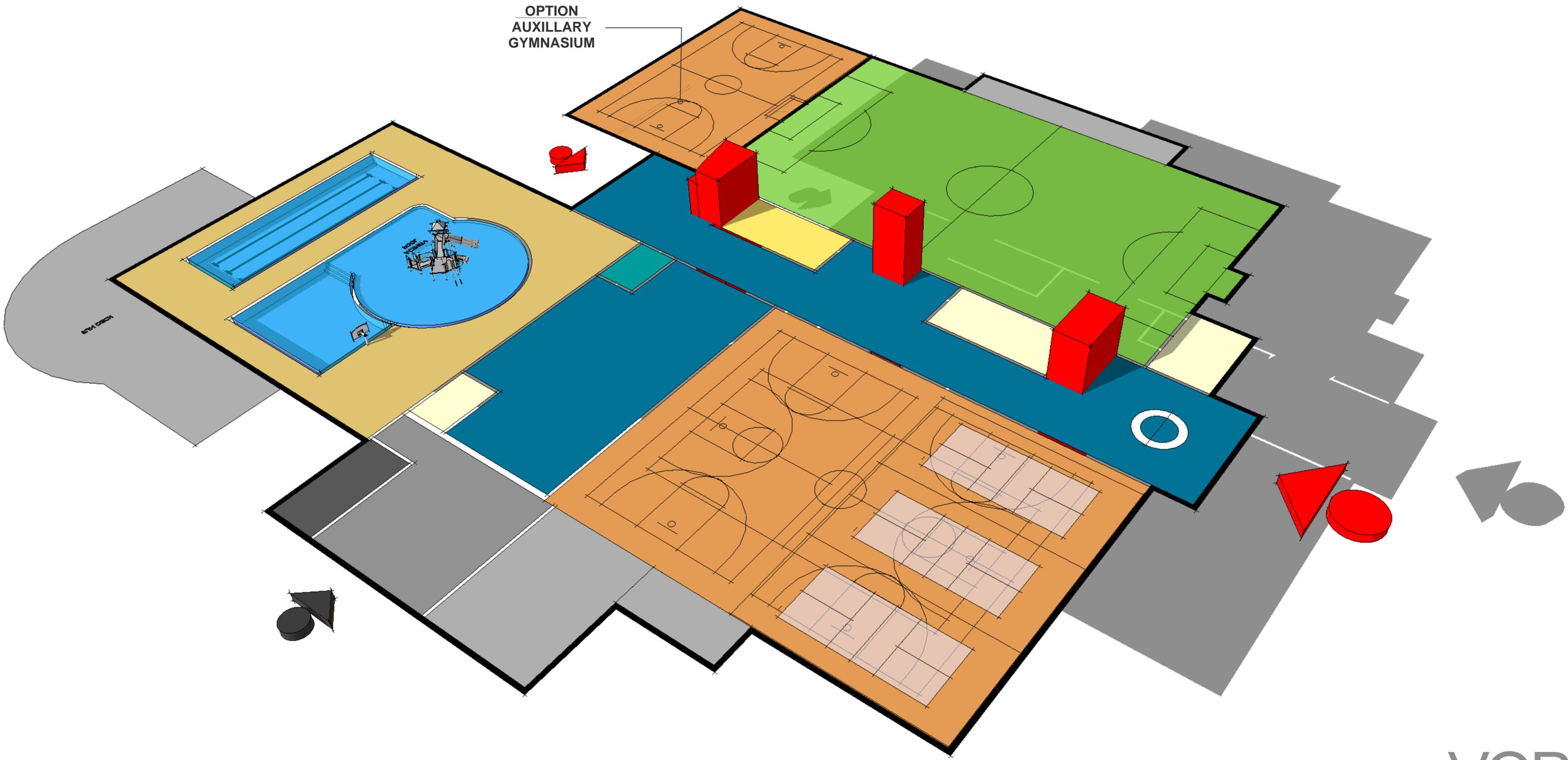
PROJECT NO. 24175
06-07-24



SITE PLAN

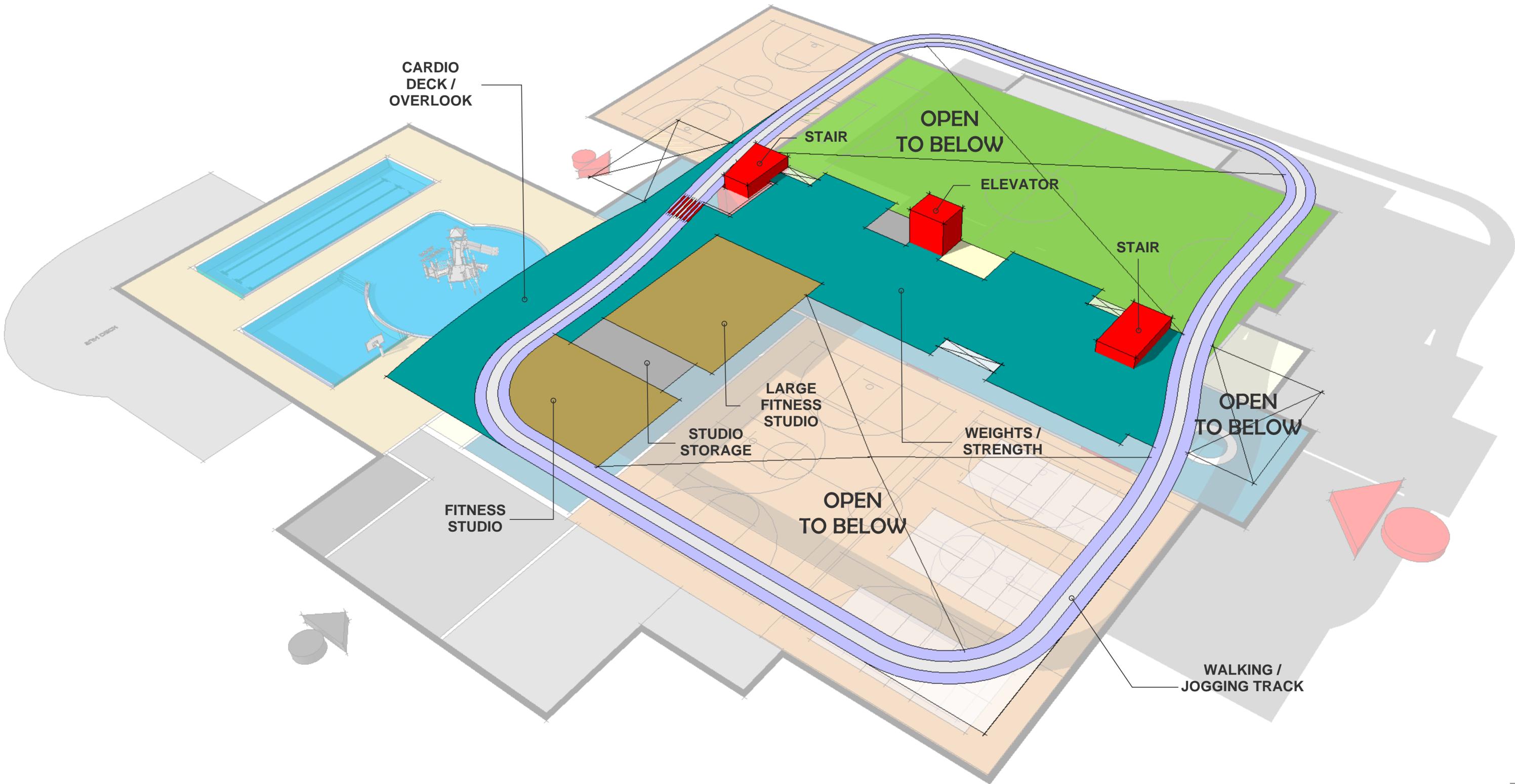


MAIN LEVEL



OPTION
AUXILLARY
GYMNASIUM

OPTION - AUX. GYM



MEZZANINE PLAN



SITE PERSPECTIVE