

HOOPER CITY
CITY COUNCIL AGENDA
MAY 15, 2025, 7:00PM
COUNCIL CHAMBERS
5580 W. 4600 S.
Hooper, UT 84315

Notice is hereby given that the Hooper City Council will hold a work meeting at 6:00pm and their regularly scheduled meeting at 7pm on Thursday, May 15, 2025, at the Hooper Municipal Building located at 5580 W 4600 S Hooper, UT 84315.

Work Meeting – 6:00pm

1. Discussion on Agenda Items

Regular Meeting – 7:00pm

1. Meeting Called to Order
2. Opening Ceremony
 - a. Pledge of Allegiance – Council Member Hill
 - b. Reverence – Council Member Fowers
3. Upcoming events
4. Public Comments
5. Consent Items
 - a. Approval of minutes dated May 1, 2025
6. Discussion Items, Reports, and/or Presentations
 - a. March Financial Reports for FY 2025
 - b. April Financial Reports for FY 2025
 - c. Presentation: Weber Fire District
 - d. Presentation: Western Weber Coalition
 - e. Discussion: Park and Recreation Fees
7. Public Hearings
8. Action Items
 - a. Motion: Possible funding for Western Weber Coalition
 - b. Motion: Adopt tentative budget for FY 2025 – 2026
 - c. Discussion/Motion: Business home sign regulations; HCC 10-4F-8
 - d. Discussion/Motion: Alternate Planning Commission Member
 - e. Discussion/Motion: Verbiage change within HCC-10-4A-18
9. Adjournment

Morghan Yeoman

Morghan Yeoman, City Recorder

**Please see notes regarding public comments and public hearings*

In compliance with the American with Disabilities Act, persons needing special accommodations, including auxiliary communicative aids and services, for this meeting should notify the city recorder at 801-732-1064 or admin@hoopercity.gov at least 48 hours prior to the meeting.

CERTIFICATE OF POSTING

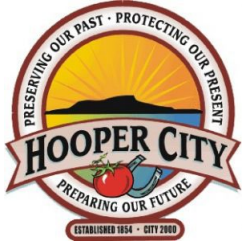
The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the Hooper City limits on this 15th day of May, 2025 at Hooper City Hall, on the City Hall Notice Board, on the Utah State Public Notice Website, and at <https://www.hoopercity.com/meetings>.

***NOTES REGARDING PUBLIC COMMENT AND PUBLIC HEARINGS**

- A. Time is made available for anyone in the audience to address the City Council during public comment and through public hearings.
 - a. When a member of the audience addresses the council, they will come to the podium and state their name.
 - b. Each person will be allotted three (3) minutes for their remarks/questions.
 - c. The City Recorder will inform the speaker when their allotted time is up.

***CONFLICT OF INTEREST**

As per Utah State Code §67-16-9; Public officers and employees cannot have personal investments in a business entity that would create a substantial conflict between their private interests and public duties. This also applies to board members.



HOOPER CITY
CITY COUNCIL MEETING MINUTES
THURSDAY, MAY 01, 2025 7:00PM
COUNCIL CHAMBERS
5580 W. 4600 S.
Hooper, UT 84315

The Hooper City Council held a work meeting at 6:00pm and their regular meeting at 7pm on May 01, 2025, at the Hooper City Civic Center located at 5580 W. 4600 S, Hooper, UT 84315.

COUNCIL MEMBERS PRESENT:

Sheri Bingham – Mayor
Dale Fowers – City Council
Bryce Wilcox – City Council
Debra Marigoni – City Council - ZOOM

COUNCIL MEMBERS EXCUSED:

Ryan Hill – City Council
Lisa Northrop – City Council

CITY STAFF & PLANNING COMMISSION PRESENT:

Morghan Yeoman – City Recorder
Malcolm Jenkins – City Planner
Taylor Stauffer – JUB Engineer - ZOOM

6:00PM WORK MEETING

1. Discussion on Agenda Items

At 6:00 PM, the City Council held a work meeting to discuss agenda items, including a resident's request to increase the size limit for home business signs from two square feet to potentially 16 square feet, as raised by Council Member Wilcox. The council agreed to consider this for a future agenda. Additionally, the council discussed furnace replacement bids, with a consensus to proceed with the lowest bid from Trophy Air, Dave Taylor, as it was within the budget of \$46,000 remaining from a remodel fund.

Council Member Wilcox introduced a discussion regarding a property adjacent to the sewer station at 4600 S 6300 W, where a resident has been using city-owned land due to a misaligned fence. The council reached a consensus to draft a lease agreement for the resident to use, prohibiting permanent structures, to be formalized later.

7:00PM REGULAR MEETING

1. Meeting Called to Order – Mayor Bingham

At 7:00 pm Mayor Sheri Bingham called the meeting to order, noting the excused absences of Council Members Hill and Northrop, with Council Member Marigoni attending via Zoom.

2. Opening Ceremony

a. Pledge of Allegiance

Council Member Wilcox led in the Pledge of Allegiance.

b. Reverence

Mayor Bingham offered reverence.

3. Upcoming Events

4. Public Comments:

Dylan Robinson- Hooper Resident

Requested review of the home occupation signage ordinance to allow larger signs, appreciating the council's willingness to discuss this at a future meeting.

Jay Thalman- representing J.R. Ames - Hooper Resident:

Addressed the city-owned property issue next to the sewer station at 4600 S 6300 W, noting J.R.'s 18-year use of the land and his interest in a lease agreement, potentially for a removable structure like a pole barn. The council confirmed a lease agreement would be drafted, and J.R. was advised to follow up with Council Member Wilcox.

5. Consent Items

- a) Motion- Approval of Minutes dated April 3, 2025
No Changes.

**COUNCIL MEMBER FOWERS MOTIONED TO
APPROVE THE MINUTES DATED APRIL 3, 2025,
WITH NO CHANGES. COUNCIL MEMBER WILCOX
SECONDED THE MOTION. VOTING AS FOLLOWS:**

COUNCIL MEMBER:

WILCOX

MARIGONI

FOWERS

MOTION PASSED.

VOTE:

AYE

AYE

AYE

6. Discussion Items, Reports, and/or Presentations

a. Discussion-RFP:

The Council discussed the proposal to issue an RFP for legal services, as raised by Council Member Marigoni, due to expenditures exceeding the \$25,000 procurement threshold. Mayor Bingham highlighted the extensive knowledge of the current legal counsel, suggesting an RFP could still result in retaining them. Council Member Wilcox proposed staying within a \$25,000 budget to avoid an RFP, but acknowledged current spending already exceeded this. The council agreed to send the RFP draft to members for review and further discussion at a future meeting.

b. Discussion – Impact Fees; Taylor Stauffer, JUB Engineer

Taylor Stauffer presented a graph showing when we last updated the Sewer and Park impact fees and presented updates on impact fee studies for sewer, parks, storm drain, and transportation. He noted a potential grant covering 80% of the \$88,000 parks impact fee study, reducing the city's cost to \$17,600. Sewer planning costs were reduced due to prior work by Tracy Allen, with remaining costs estimated at \$50,000 for impact fee facilities plan and analysis. Storm drain planning costs were uncertain pending an MS4 audit, but impact fees could generate significant revenue. The council discussed the need for accurate sewer data and potential savings with Central Weber Sewer District.

7. Public Hearings:

None

8. Action Items.

a. Discussion/Motion – Transportation Plan.

Taylor Stauffer presented the Transportation Master Plan, started in 2022 and fully funded (97% by grant). The plan guides development and connectivity, with no immediate bike lane provisions on city roads but widened shoulders proposed. The council discussed the need for bike lanes, with amendments possible post-adoption.

**COUNCIL MEMBER FOWERS MOTIONED TO
APPROVE THE TRANSPORTATION MASTER PLAN.**

**COUNCIL MEMBER WILCOX SECONDED THE
MOTION. VOTING AS FOLLOWS:**

**COUNCIL MEMBER:
WILCOX**

**VOTE:
AYE**

MARIGONI **AYE**
FOWERS **AYE**
MOTION APPROVED.

b. Motion – Appointment of new Planning Commission Member.

The Council appointed Travis Bates to the Planning Commission, following interviews by a committee. Bates highlighted his attendance at council and commission meetings as preparation for the role.

**COUNCIL MEMBER FOWERS MOTIONED TO
APPOINT TRAVIS BATES AS A PLANNING
COMMISSION MEMBER. COUNCIL MEMBER
MARIGONI SECONDED THE MOTION. VOTING AS
FOLLOWS:**

<u>COUNCIL MEMBER:</u>	<u>VOTE:</u>
WILCOX	AYE
MARIGONI	AYE
FOWERS	AYE

MOTION PASSED.

The City Recorder, Morghan Yeoman sworn in Travis Bates, the newly appointed Planning Commission member.

The council discussed appointing Nate Denny as an alternate Planning Commission member to ensure quorum, requiring an ordinance amendment. Nate Denny shared his experience in underground pipe management and development. The council agreed to table the decision until the May 15, 2025, meeting, inviting Denny to attend the next Planning Commission meetings before appointing him.

9. Adjournment

**AT APPROXIMATELY 8:10 PM COUNCIL MEMBER FOWERS
MOVED TO ADJOURN THE MEETING. COUNCIL MEMBER
WILCOX SECONDED THE MOTION. VOTING AS FOLLOWS:**

<u>COUNCIL MEMBER:</u>	<u>VOTE:</u>
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WILCOX
MARIGONI
FOWERS
MOTION PASSED.

AYE
AYE
AYE

Date Approved: _____

Jamee Johnston, Deputy City Recorder

DRAFT

HOOPER CITY
MONTHLY FINANCIAL STATEMENTS
March 31, 2025

HOOPER CITY
NINE MONTHS ENDED MARCH 31, 2025
Comments and Recommendations from Child Richards CPAs & Advisors

With nine months being reported, we are 75% of the way through the year.

GENERAL FUND

Overall, the revenues are around budget-to-date at a total of 79% and the expenditures are under budget at a total of 59.5%.

Revenues:

- The main sources of income to date are Sales Tax of \$1,312,651(10-31-3000), Building Permits of \$153,694, Interest of \$163,488, and Class “C” Roads of \$398,041.
- Utility Franchise has received \$294,644. This includes 8 months of revenues. This revenue is averaging around \$36,830 a month in income, which is slightly under budget.

Expenditures:

- Recreation is over budget due to the timing of expenditures relating to tomato days and additional costs. We will need to consider this department when we review budget amendments.
- The remaining funds are under budget. However, Parks is getting close to on budget at 72%.

Fund Balances:

- The City has \$1,041,272 in fund balance that are restricted for Class C Road purposes.
- The City has \$1,373,315 in fund balance restricted from the local highway option for highway construction and maintenance.
- The City had unspent ARPA money in the amount of \$165,381. This money was transferred to the Storm Water department. These funds have been committed for a Storm Water project, and must spent by December 31, 2026.
- The General Fund’s unrestricted fund balance is required to be between 5% and 35% of revenues in the General Fund. After the recommended budget adjustments to transfer money to the Capital Projects fund, the fund balance will be within this range. Currently the fund balance is at 34%. We will continue to closely monitor this and likely amend the budget to transfer some the capital projects fund.

HOOPER CITY
NINE MONTHS ENDED MARCH 31, 2025
Comments and Recommendations from Child Richards CPAs & Advisors

Tomato Days

The revenue and expense for each event runs from January to December. The sponsors typically begin paying starting in January.

	REVENUE	EXPENSE	NET INCOME
CALENDAR YEAR TOTALS			
2024 TOMATO DAYS	76,647.28	103,164.43	(26,517.15)
2025 TOMATO DAYS - TOTAL TO DATE	6,993.96	2,105.66	4,888.30
CURRENT FISCAL YEAR (FY 25)			
2024 TOMATO DAYS	95,333.66	85,607.37	9,726.29
2025 TOMATO DAYS	70,306.24	103,211.95	(32,905.71)
FINANCIAL STATEMENTS	165,639.90	188,819.32	(23,179.42)

Last calendar year the tomato's days had a drop in revenues of about \$18,500. Last year the City did not receive any funds from the RAMP grant.

Also, during the fiscal year, the costs of the event increased. (Amounts are approximate) The City usually gets \$1,100 of candy donated that was not donated; the cost of the performances increased by \$2,400; Belt buckles for winners increased by \$1,200; the new team roping event increased costs of \$3,000; additional cost for tent rental of \$2,200; additional cost of fireworks \$3,300 and additional cost of entertainment was \$1,200. There were other various increases for the cost the event.

UTILITY FUNDS

This is the first year we have broken out the utility funds into Sewer, Garbage, and Storm Water

Sewer

The sewer utility charges are slightly above budget with 77.5% collected.

Expenses are below budget at 63.2% of budget.

- The Sewer Fund has unspent ARPA money in the amount of \$52,154. These funds have been committed for the purchase of addition pumps and must be spent by December 31, 2026.

Garbage

The garbage fund charges are close to budget with 76.8% collected.

Expenses are at 59.0% of budget. However, the City has only paid 6 months of garbage fees and 8 months for tipping fees. Once these have both been paid the full 8 months of expenses, the fund expenses will be close to budget.

HOOPER CITY
NINE MONTHS ENDED MARCH 31, 2025
Comments and Recommendations from Child Richards CPAs & Advisors

Storm Water

The storm water fund charges are right at budget with 85.4% collected.

Very minimal expenses have been incurred to date. Only 12.3% of the budget has been spent.

- The City had unspent ARPA money in the amount of \$165,381 in the general fund. The council opted to transfer this money into the Storm Water Fund. These funds have been committed for a Storm Water project and must be spent by December 31, 2026.

CAPITAL PROJECTS

The unrestricted fund balance is \$4,050,497. There are restricted funds of \$88,225 for park impact fees.

The City has been reimbursed for part of the 5500 W project from the county and interest is above budget.

The City continues the 5500 West Project along with several other capital projects.

The City previously received a RAMP grant for \$218,268 to be put towards a restroom project.



To the Mayor and Council and Management of
Hooper City
Hooper City, Utah

Management is responsible for the accompanying interim financial statements as of and for the nine months ended March 31, 2025 in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

Management has elected to omit substantially all of the disclosures, the government-wide financial statements, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements were included in the interim financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the interim financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the City.

Child Richards CPAs & Advisors

Ogden, Utah
April 21, 2025

HOOPER CITY
COMBINED CASH INVESTMENT
MARCH 31, 2025

<u>COMBINED CASH ACCOUNTS</u>		
01-101110	CASH IN CHECKING- BANK OF UTAH	3,503,649.42
01-101120	XPRESS DEPOSIT ACCOUNT	216,914.17
01-110750	UTILITY CASH CLEARING	(1,527.85)
TOTAL COMBINED CASH		3,719,035.74
01-101010	CASH ALLOCATED TO OTHER FUNDS	(3,719,035.74)
TOTAL UNALLOCATED CASH		.00

<u>CASH ALLOCATION RECONCILIATION</u>		
10	ALLOCATION TO GENERAL FUND	(3,736,752.93)
20	ALLOCATION TO SEWER FUND	2,319,206.22
22	ALLOCATION TO GARBAGE FUND	89,609.77
23	ALLOCATION TO STORM WATER FUND	908,451.09
30	ALLOCATION TO CAPITAL PROJECTS	4,138,521.59
TOTAL ALLOCATIONS TO OTHER FUNDS		3,719,035.74
ALLOCATION FROM COMBINED CASH FUND - 01-101010		(3,719,035.74)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

HOOPER CITY
BALANCE SHEET
MARCH 31, 2025

GENERAL FUND

ASSETS

10-101010	CASH IN COMBINED FUND	(3,736,752.93)	
10-101030	PTIF 3865		7,581,335.23	
10-101220	PTIF - 4693 CEMETERY		128,810.26	
10-103005	PETTY CASH		328.58	
10-103015	PREPAID EXPENSES		16,712.24	
10-103510	PROPERTY TAXES		3,292.08	
10-103520	PROPERTY TAXES DEFERRED		259,771.00	
10-103530	SALES TAX		286,429.84	
10-103540	ROAD FUNDS		95,165.29	
10-103560	DUE FROM OTHER GOVT		88,757.87	
	TOTAL ASSETS			4,723,849.46

LIABILITIES AND EQUITY

LIABILITIES

10-201115	CREDIT CARD	(8,622.08)	
10-201210	SALARIES AND BENEFITS		454.92	
10-201212	FICA PAYABLE		8,112.69	
10-201213	FEDERAL TAX PAYABLE		9,145.90	
10-201215	STATE TAX PAYABLE		1,567.90	
10-201218	STATE RETIREMENT PAYABLE		17,294.77	
10-201219	HEALTH INSURANCE PAYABLE	(316.29)	
10-201230	IMPROVEMENT BONDS PAYABLE		226,882.84	
10-201330	ESCROW ACCOUNTS PAYABLE		415,480.10	
10-204010	PROPERTY TAXES		259,771.00	
10-204015	DEFERRED REVENUE		13,335.00	
10-204020	OTHER	(146.98)	
	TOTAL LIABILITIES			942,959.77

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
10-301000	RESTRICTED FOR ROAD FUNDS	1,041,272.37		
10-302000	RESTRICTED FOR LOCAL OPTION MT	1,373,315.27		
10-302500	RESERVED- UTILITY TAX 5%	16,001.69		
10-305000	UNASSIGNED GENERAL FUND BALANC	603,886.11		
	REVENUE OVER EXPENDITURES - YTD	746,414.25		
	BALANCE - CURRENT DATE		3,780,889.69	
	TOTAL FUND EQUITY			3,780,889.69
	TOTAL LIABILITIES AND EQUITY			4,723,849.46

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-1000 PROPERTY TAXES	11,704.68	275,324.89	260,000.00	(15,324.89)	105.9
10-31-3000 SALES AND USE TAXES	135,943.54	1,312,651.14	1,620,000.00	307,348.86	81.0
10-31-4000 FRANCHISE	.00	25,389.71	57,400.00	32,010.29	44.2
10-31-4050 UTILITY FRANCHISE	45,745.35	294,644.02	480,000.00	185,355.98	61.4
10-31-4100 TELECOMMUNICATIONS	2,276.30	19,554.66	24,500.00	4,945.34	79.8
10-31-5000 SALES TAX .25%	12,617.40	122,738.19	152,000.00	29,261.81	80.8
TOTAL TAXES	208,287.27	2,050,302.61	2,593,900.00	543,597.39	79.0
<u>LICENSES</u>					
10-32-1000 BUSINESS LICENSES	1,116.25	15,582.50	14,000.00	(1,582.50)	111.3
10-32-2010 EXCAVATION	2,061.40	24,011.05	19,500.00	(4,511.05)	123.1
10-32-2020 CONDITIONAL USE PERMITS	.00	2,823.00	3,900.00	1,077.00	72.4
10-32-2110 BUILDING PERMITS	21,564.91	153,693.95	173,800.00	20,106.05	88.4
10-32-2120 STATE FEE	215.65	1,582.06	265.00	(1,317.06)	597.0
10-32-2130 PLAN CHECK FEES	5,633.77	38,874.75	43,600.00	4,725.25	89.2
TOTAL LICENSES	30,591.98	236,567.31	255,065.00	18,497.69	92.8
<u>INTERGOVERNMENTAL</u>					
10-33-5600 CLASS "C" ROAD FUNDS	.00	398,040.58	500,000.00	101,959.42	79.6
10-33-5800 LIQUOR FUNDS	.00	.00	6,145.00	6,145.00	.0
10-33-7000 GRANTS LOCAL UNITS	.00	10,000.00	.00	(10,000.00)	.0
TOTAL INTERGOVERNMENTAL	.00	408,040.58	506,145.00	98,104.42	80.6
<u>CHARGES FOR SERVICES</u>					
10-34-1300 ZONING AND SUBDIVISION FEES	2,706.00	4,278.00	10,000.00	5,722.00	42.8
10-34-1400 CEMETERY LOT FEES	12,100.00	44,250.00	36,000.00	(8,250.00)	122.9
10-34-1410 CEMETERY SERVICES	500.00	4,050.00	34,000.00	29,950.00	11.9
10-34-7010 ARENA	1,700.00	2,025.00	4,000.00	1,975.00	50.6
10-34-7020 BOWERY	375.00	555.00	1,500.00	945.00	37.0
10-34-7030 CIVIC CENTER	.00	997.02	250.00	(747.02)	398.8
TOTAL CHARGES FOR SERVICES	17,381.00	56,155.02	85,750.00	29,594.98	65.5
<u>FINES AND FORFEITURES</u>					
10-35-1000 FINES	2,756.53	16,490.98	18,800.00	2,309.02	87.7
TOTAL FINES AND FORFEITURES	2,756.53	16,490.98	18,800.00	2,309.02	87.7

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>MISCELLANEOUS</u>					
10-36-0050	TOMATO DAY RECEIPTS	500.00	63,812.28	83,500.00	19,687.72	76.4
10-36-1000	INTEREST	23,190.85	163,488.20	275,000.00	111,511.80	59.5
10-36-8000	OTHER	849.73	21,741.68	500.00	(21,241.68)	4348.3
10-36-8005	SENIOR LUNCH	12.59	(40.91)	.00	40.91	.0
	<u>TOTAL MISCELLANEOUS</u>	<u>24,553.17</u>	<u>249,001.25</u>	<u>359,000.00</u>	<u>109,998.75</u>	<u>69.4</u>
	 <u>TOTAL FUND REVENUE</u>	 <u>283,569.95</u>	 <u>3,016,557.75</u>	 <u>3,818,660.00</u>	 <u>802,102.25</u>	 <u>79.0</u>

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-1100 COUNCIL	475.00	3,644.28	9,000.00	5,355.72	40.5
10-41-1200 COUNCIL TRAINING	.00	3,090.00	7,200.00	4,110.00	42.9
10-41-3100 EXECUTIVE	125.00	1,269.20	9,000.00	7,730.80	14.1
10-41-4100 AUDITOR	.00	7,250.00	3,900.00	(3,350.00)	185.9
10-41-4300 ACCOUNTING	1,780.00	19,220.83	24,000.00	4,779.17	80.1
10-41-4400 RECORDER	.00	50.00	550.00	500.00	9.1
10-41-4500 ATTORNEY	1,551.25	13,792.50	25,000.00	11,207.50	55.2
10-41-4510 DONATIONS	.00	.00	6,450.00	6,450.00	.0
10-41-4520 CARES ACT/ARPA	.00	.00	350,000.00	350,000.00	.0
10-41-4600 INSPECTION INFRA FEE	.00	.00	5,000.00	5,000.00	.0
10-41-5000 MISCELLANEOUS	.00	943.23	3,000.00	2,056.77	31.4
10-41-5010 INTEREST EXPENSE	.00	.00	200.00	200.00	.0
10-41-5025 MERCHANT/BANK FEES	(99.00)	(484.96)	2,500.00	2,984.96	(19.4)
10-41-5050 ENGINEERING GENERAL	34,332.72	176,225.56	60,000.00	(116,225.56)	293.7
10-41-5075 INFORMATION TECHNOLOGY	.00	31,395.16	22,000.00	(9,395.16)	142.7
10-41-5085 COMPUTER REPLACEMENT	.00	6,216.21	2,500.00	(3,716.21)	248.7
10-41-5100 MEMBERSHIPS	6,260.88	13,384.76	6,500.00	(6,884.76)	205.9
10-41-6000 MAINTENANCE	.00	5,663.19	6,000.00	336.81	94.4
10-41-6010 UTILITIES	1,194.84	7,370.18	14,500.00	7,129.82	50.8
10-41-6250 NEWSLETTER	.00	1,421.70	2,500.00	1,078.30	56.9
10-41-6510 NEWSPAPER	.00	.00	500.00	500.00	.0
10-41-6520 ELECTIONS	.00	.00	11,000.00	11,000.00	.0
10-41-6530 TRAINING	.00	426.64	6,900.00	6,473.36	6.2
10-41-6535 SPRING/FALL CLEANUP	.00	.00	5,000.00	5,000.00	.0
10-41-6540 POSTAGE	.00	.00	3,000.00	3,000.00	.0
10-41-6545 SCHOOL CROSSING GUARDS	11,482.44	34,447.88	45,000.00	10,552.12	76.6
10-41-6547 SIGNAGE	.00	.00	1,000.00	1,000.00	.0
10-41-6550 SMALL EQUIPMENT	.00	.00	4,900.00	4,900.00	.0
10-41-6560 SUPPLIES	.00	4,099.87	5,000.00	900.13	82.0
10-41-6565 LIABILITY INSURANCE	23,975.69	24,671.57	25,100.00	428.43	98.3
10-41-6600 LIFE INSURANCE	3.23	29.89	90.00	60.11	33.2
10-41-6610 SALARIES AND WAGES	5,785.21	57,083.01	119,952.00	62,868.99	47.6
10-41-6615 FICA	519.07	5,022.82	9,180.00	4,157.18	54.7
10-41-6620 RETIREMENT	599.82	6,035.46	16,320.00	10,284.54	37.0
10-41-6625 HEALTH INSURANCE - ADMIN	1,870.10	17,279.23	23,100.00	5,820.77	74.8
10-41-6630 WORKERS' COMPENSATION	.00	.00	810.00	810.00	.0
10-41-8000 PLANNING COMMISSION	400.00	4,056.71	6,000.00	1,943.29	67.6
10-41-8010 PLANNING COMMISSION TRAINING	.00	.00	3,000.00	3,000.00	.0
10-41-8020 COMPUTER PROGRAMS	.00	11,092.44	7,500.00	(3,592.44)	147.9
TOTAL GENERAL GOVERNMENT	90,256.25	454,697.36	853,152.00	398,454.64	53.3

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-42-1000 POLICE	165,413.00	486,841.00	739,300.00	252,459.00	65.9
10-42-1110 EMERGENCY MANAGEMENT	.00	.00	9,600.00	9,600.00	.0
10-42-3000 CODE ENFORCEMENT	.00	.00	7,000.00	7,000.00	.0
10-42-5300 ANIMAL CONTROL - SHELTER	9,631.00	33,345.00	32,100.00	(1,245.00)	103.9
10-42-5310 ANIMAL CONTROL BOND	2,226.00	2,226.00	9,400.00	7,174.00	23.7
10-42-5320 ANIMAL CONTROL-SERVICES	.00	15,192.00	35,600.00	20,408.00	42.7
TOTAL PUBLIC SAFETY	177,270.00	537,604.00	833,000.00	295,396.00	64.5
<u>RECREATION</u>					
10-43-6700 YOUTH COUNCIL EXPENDITURES	.00	.00	1,000.00	1,000.00	.0
10-43-6800 HALLOWEEN HAUNT	.00	4,424.36	.00	(4,424.36)	.0
10-43-9000 EDUCATION AND COMMUNITY PROMOT	1,117.26	8,446.31	19,500.00	11,053.69	43.3
10-43-9100 TOMATO DAYS	6,993.96	109,705.91	83,500.00	(26,205.91)	131.4
TOTAL RECREATION	8,111.22	122,576.58	104,000.00	(18,576.58)	117.9

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAYS</u>					
10-44-1010 EQUIPMENT RENTAL	11,614.68	27,082.68	15,500.00	(11,582.68)	174.7
10-44-1020 FUEL	724.15	7,968.36	11,150.00	3,181.64	71.5
10-44-1025 SPRAY & CHEMICAL	.00	33.66	4,000.00	3,966.34	.8
10-44-1505 HA5 - DEVELOPER REIMBURSEMENT	.00	.00	2,000.00	2,000.00	.0
10-44-1510 CRACKSEAL - ROADS	.00	.00	61,500.00	61,500.00	.0
10-44-1515 SURFACE MAINTENANCE - ROADS	.00	300.00	126,500.00	126,200.00	.2
10-44-1520 RECLAMATION/OVERLAY - ROADS	.00	31,000.41	206,000.00	174,999.59	15.1
10-44-1525 POT HOLES/PATCHING - ROADS	.00	34,185.25	16,500.00	(17,685.25)	207.2
10-44-1530 STRIPING/SIGNAGE/POSTS - ROADS	.00	13,740.65	20,000.00	6,259.35	68.7
10-44-1535 SNOW REMOVAL/SALT/BLADES-ROADS	98.00	10,597.02	23,500.00	12,902.98	45.1
10-44-1540 SWEEPING - ROADS	.00	.00	2,000.00	2,000.00	.0
10-44-1545 STREET LIGHT MAINT - ROADS	729.18	27,046.23	44,000.00	16,953.77	61.5
10-44-5000 ENGINEERING	.00	.00	10,000.00	10,000.00	.0
10-44-5550 SHOP - TOOLS/SUPPLIES/CONSUM	236.08	12,152.41	7,000.00	(5,152.41)	173.6
10-44-5600 TRAINING/CERT/TRAVEL	1,545.00	1,676.48	2,000.00	323.52	83.8
10-44-5700 STORM DRAIN MAINT/CLEAN	.00	5,764.97	7,000.00	1,235.03	82.4
10-44-5800 STORM DRAIN PUMPS	.00	375.76	700.00	324.24	53.7
10-44-5900 SCHOOL CROSSINGS	20.52	207.66	500.00	292.34	41.5
10-44-6000 GENERAL MAINTENANCE	.00	4,212.80	7,000.00	2,787.20	60.2
10-44-6100 VEHICLES/EQUIP MAINTENANCE	.00	28,541.72	15,000.00	(13,541.72)	190.3
10-44-6200 ROADSIDE MOWING	.00	.00	2,000.00	2,000.00	.0
10-44-6300 ROAD DUMP FEES	3,747.24	11,108.62	4,500.00	(6,608.62)	246.9
10-44-6600 LIFE INSURANCE	5.66	52.36	140.00	87.64	37.4
10-44-6610 SALARIES AND WAGES	13,656.47	109,652.01	208,080.00	98,427.99	52.7
10-44-6615 FICA	1,044.72	8,388.47	16,014.00	7,625.53	52.4
10-44-6620 RETIREMENT	1,772.28	17,522.60	36,210.00	18,687.40	48.4
10-44-6625 HEALTH INSURANCE - PUBLIC WORK	1,467.95	13,564.05	31,900.00	18,335.95	42.5
10-44-6630 WORKERS' COMPENSATION	.00	673.45	8,400.00	7,726.55	8.0
10-44-9500 PUBLIC WORKS EQUIPMENT	.00	17,441.44	20,000.00	2,558.56	87.2
 TOTAL HIGHWAYS	 36,661.93	 383,289.06	 909,094.00	 525,804.94	 42.2

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-45-1010 EQUIPMENT RENTAL	.00	.00	15,500.00	15,500.00	.0
10-45-1015 FERTILIZER	.00	85.98	7,000.00	6,914.02	1.2
10-45-1020 FUEL	724.15	7,968.36	11,150.00	3,181.64	71.5
10-45-1025 SPRAY & CHEMICAL	.00	68.44	4,000.00	3,931.56	1.7
10-45-1030 GENERAL MAINT/CLEANING/MOWING	296.31	5,585.71	12,000.00	6,414.29	46.6
10-45-1035 SPRINKLER PARTS & REPAIR	.00	69.56	9,000.00	8,930.44	.8
10-45-1060 UTILITIES	591.47	10,398.02	15,200.00	4,801.98	68.4
10-45-1065 UTILITIES-SECONDARY WATER	15,434.00	18,827.93	24,700.00	5,872.07	76.2
10-45-1070 CEMETERY EXP	181.40	2,648.37	15,000.00	12,351.63	17.7
10-45-5500 WEST HAVEN RECREATION FEES	611.30	1,128.03	1,000.00	(128.03)	112.8
10-45-5550 SHOP - TOOLS/SUPPLIES/CONSUM	.00	4,393.49	9,000.00	4,606.51	48.8
10-45-5600 TRAINING/CERT/TRAVEL	.00	221.00	750.00	529.00	29.5
10-45-6100 VEHICLES/EQUIP MAINTENANCE	253.15	4,231.31	20,000.00	15,768.69	21.2
10-45-6105 VETERANS MEMORIAL MAINTENANCE	.00	1,350.00	1,700.00	350.00	79.4
10-45-6110 ARENA MAINTENANCE	.00	4,963.34	3,000.00	(1,963.34)	165.4
10-45-6120 PARK BUILDING MAINTENANCE	.00	4,241.49	5,000.00	758.51	84.8
10-45-6125 CEMETERY BUILDING MAINT	.00	793.97	5,000.00	4,206.03	15.9
10-45-6130 TRAIL MAINTENANCE-LOCAL OPTION	.00	.00	10,000.00	10,000.00	.0
10-45-6300 PARK DUMP FEES	.00	.00	4,500.00	4,500.00	.0
10-45-6600 LIFE INSURANCE	17.76	146.92	260.00	113.08	56.5
10-45-6610 SALARIES AND WAGES	29,034.29	279,355.00	302,940.00	23,585.00	92.2
10-45-6611 PART-TIME WAGES	.00	408.63	.00	(408.63)	.0
10-45-6615 FICA	2,221.10	21,298.95	23,154.00	1,855.05	92.0
10-45-6620 RETIREMENT	4,826.68	40,132.73	39,780.00	(352.73)	100.9
10-45-6625 HEALTH INSURANCE - PARKS	5,769.28	44,443.12	51,800.00	7,356.88	85.8
10-45-6630 WORKERS' COMPENSATION	.00	.00	5,800.00	5,800.00	.0
10-45-8500 UNEMPLOYMENT COSTS	.00	.00	2,000.00	2,000.00	.0
10-45-9000 PARKS EQUIPMENT	47.18	916.30	30,000.00	29,083.70	3.1
TOTAL PARKS	60,008.07	453,676.65	629,234.00	175,557.35	72.1
<u>COMMUNITY DEV/INSPECTIONS</u>					
10-46-5075 HOOPER PLUS SOFTWARE	.00	.00	5,100.00	5,100.00	.0
10-46-5600 TRAINING/CERT/TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-46-5660 MEMBERSHIPS	.00	.00	500.00	500.00	.0
10-46-6100 VEHICLE MAINTENANCE	170.94	596.67	6,000.00	5,403.33	9.9
10-46-6540 POSTAGE	.00	.00	300.00	300.00	.0
10-46-6550 CONTRACT SERVICES	4,480.00	59,070.00	80,000.00	20,930.00	73.8
10-46-6560 SUPPLIES	.00	58.00	3,050.00	2,992.00	1.9
10-46-6600 LIFE INSURANCE	.00	4.49	60.00	55.51	7.5
10-46-6610 SALARIES AND WAGES	5,769.24	50,140.54	109,140.00	58,999.46	45.9
10-46-6615 FICA	441.36	3,835.86	8,364.00	4,528.14	45.9
10-46-6620 RETIREMENT	1,280.78	6,501.85	17,748.00	11,246.15	36.6
10-46-6625 HEALTH INSURANCE	1,870.10	21,735.19	21,600.00	(135.19)	100.6
10-46-6630 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
10-46-6700 ECONOMIC DEVELOPMENT	.00	.00	2,000.00	2,000.00	.0
TOTAL COMMUNITY DEV/INSPECTIONS	14,012.42	141,942.60	255,037.00	113,094.40	55.7

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 49</u>					
10-49-1000 TRANSFER OUT-GENERAL FUND	19,595.25	176,357.25	235,143.00	58,785.75	75.0
TOTAL DEPARTMENT 49	19,595.25	176,357.25	235,143.00	58,785.75	75.0
TOTAL FUND EXPENDITURES	405,915.14	2,270,143.50	3,818,660.00	1,548,516.50	59.5
NET REVENUE OVER EXPENDITURES	(122,345.19)	746,414.25	.00	(746,414.25)	.0

HOOPER CITY
BALANCE SHEET
MARCH 31, 2025

SEWER FUND

ASSETS

20-101010	CASH IN COMBINED FUND	2,319,206.22	
20-101530	PTIF 5024 UDWQ LOAN SERVICING	500,096.40	
20-101535	PTIF 5025 REPLACEMENT RESERVE	714,782.38	
20-103000	ACCOUNTS RECEIVABLE-SEWER	12,293.58	
20-103005	ALLOWANCE FOR BAD DEBT SEWER	(3,319.04)	
20-103016	ACCOUNTS RECEIVABLE - OTHER	100.00	
20-103019	BUILDINGS	1,589,300.00	
20-103020	VEHICLES	46,683.00	
20-103025	MACHINERY & EQUIPMENT	3,655,370.75	
20-103030	LAND	170,497.95	
20-103035	INVENTORY	51,979.72	
20-103040	INFRASTRUCTURE SF	16,782,788.06	
20-103045	SEWER LIFT STATIONS	275,512.03	
20-103070	NET PENSION ASSET	1.00	
20-103075	DEFERRED OUTFLOW OF RESOURCES	47,727.00	
20-103100	ACCUMULATED DEPRECIATION	(8,314,642.14)	
TOTAL ASSETS			17,848,376.91

LIABILITIES AND EQUITY

LIABILITIES

20-201026	RESTRICTED ARPA	52,153.91	
20-201150	NOTES PAYABLE	6,550,000.00	
20-201200	IMPACT FEES PAYABLE	28,262.00	
20-201210	SEWER IMPACT FEES-STATIONS	29,812.46	
20-201215	RENTER UTILITY DEPOSITS	4,279.88	
20-201225	COMPENSATED ABSENCES PAYABLE	29,211.21	
20-201340	NET PENSION LIABILITY	22,007.00	
20-201345	DEFERRED INFLOWS OF RESOURCES	3,727.00	
TOTAL LIABILITIES			6,719,453.46

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
20-301010	RESERVED FOR SEWER IMPACT FEES	104,546.00	
20-301024	RESERVED FOR UDWQ LOAN SERVICI	322,500.00	
20-301025	RESERVED FOR REPLACEMENT RESER	600,000.00	
20-305000	UNRESERVED	9,681,114.57	
	REVENUE OVER EXPENDITURES - YTD	420,762.88	
BALANCE - CURRENT DATE			11,128,923.45
TOTAL FUND EQUITY			11,128,923.45
TOTAL LIABILITIES AND EQUITY			17,848,376.91

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

		SEWER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IMPACT FEES</u>						
20-32-1000	IMPACT FEES - SEWER	16,084.00	104,546.00	201,050.00	96,504.00	52.0
	TOTAL IMPACT FEES	16,084.00	104,546.00	201,050.00	96,504.00	52.0
<u>CHARGES FOR SEWER SERVICES</u>						
20-34-4100	SEWER CHARGES	107,630.81	952,818.94	1,220,472.00	267,653.06	78.1
20-34-4105	CWSD CHARGES	46,119.13	410,211.79	525,200.00	114,988.21	78.1
20-34-4110	FINANCE CHARGES-SEWER	1,462.00	8,500.37	19,100.00	10,599.63	44.5
20-34-4200	NEW SEWER CONNECTIONS	.00	.00	5,000.00	5,000.00	.0
	TOTAL CHARGES FOR SEWER SERVICES	155,211.94	1,371,531.10	1,769,772.00	398,240.90	77.5
<u>OTHER REVENUES</u>						
20-36-1000	INTEREST	11,845.15	136,634.22	41,000.00	(95,634.22)	333.3
	TOTAL OTHER REVENUES	11,845.15	136,634.22	41,000.00	(95,634.22)	333.3
	TOTAL FUND REVENUE	183,141.09	1,612,711.32	2,011,822.00	399,110.68	80.2

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE EXPENDITURES</u>					
20-45-5550 SHOP - TOOLS/SUPPLIES/CONSUM	.00	1,400.12	.00	(1,400.12)	.0
TOTAL GARBAGE EXPENDITURES	.00	1,400.12	.00	(1,400.12)	.0
<u>SEWER EXPENDITURES</u>					
20-46-1000 UTILITIES	9,365.10	98,465.18	133,500.00	35,034.82	73.8
20-46-1001 CWSD - UTILITIES	.00	376,218.00	525,200.00	148,982.00	71.6
20-46-1005 BAD DEBT EXPENSE	.00	.00	1,500.00	1,500.00	.0
20-46-1010 EQUIPMENT RENTAL	.00	.00	12,100.00	12,100.00	.0
20-46-1020 FUEL	724.14	9,821.28	11,150.00	1,328.72	88.1
20-46-1040 DEPRECIATION	42,738.58	384,647.22	500,000.00	115,352.78	76.9
20-46-3000 SEWER ADMINISTRATION	4,526.09	48,558.76	45,000.00	(3,558.76)	107.9
20-46-4520 ARPA	.00	.00	83,280.00	83,280.00	.0
20-46-5000 ENGINEERING	.00	.00	20,000.00	20,000.00	.0
20-46-5025 MERCHANT FEES	2,017.87	14,164.50	18,300.00	4,135.50	77.4
20-46-5075 INFORMATION TECHNOLOGY	.00	.00	1,000.00	1,000.00	.0
20-46-5500 NEW CONNECTION EXPENSES	.00	44.28	10,000.00	9,955.72	.4
20-46-5550 SHOP - TOOLS/SUPPLIES/CONSUM	125.37	4,823.98	3,200.00	(1,623.98)	150.8
20-46-5600 TRAINING/CERT/TRAVEL	.00	133.88	3,000.00	2,866.12	4.5
20-46-5650 SOFTWARE SUPPORT	.00	6,059.50	2,750.00	(3,309.50)	220.4
20-46-6000 SEWER GENERAL MAINTENANCE	.00	8,867.81	2,000.00	(6,867.81)	443.4
20-46-6010 VACUUM SYSTEM MAINTENANCE	2,281.96	30,449.82	105,000.00	74,550.18	29.0
20-46-6020 VACUUM STATION MAINTENANCE	2,172.84	2,172.84	.00	(2,172.84)	.0
20-46-6030 GRAVITY SYSTEM MAINTENANCE	516.61	2,130.66	60,000.00	57,869.34	3.6
20-46-6050 BLUE STAKES	217.54	1,675.22	2,000.00	324.78	83.8
20-46-6100 VEHICLES/EQUIP MAINTENANCE	.00	3,411.41	20,000.00	16,588.59	17.1
20-46-6550 SEWER EQUIPMENT	.00	.00	10,000.00	10,000.00	.0
20-46-6555 SEWER IMPROVEMENTS	.00	2,550.00	.00	(2,550.00)	.0
20-46-6560 SUPPLIES/POSTAGE	.00	4,096.00	8,200.00	4,104.00	50.0
20-46-6565 LIABILITY INSURANCE	23,975.69	23,975.69	24,305.00	329.31	98.7
20-46-6575 GENERATOR FUEL	.00	.00	2,500.00	2,500.00	.0
20-46-6600 LIFE INSURANCE	5.65	52.29	171.00	118.71	30.6
20-46-6610 SALARIES AND WAGES - SEWER	14,706.75	125,226.98	205,900.00	80,673.02	60.8
20-46-6615 FICA	1,125.09	9,579.97	15,900.00	6,320.03	60.3
20-46-6620 RETIREMENT	1,903.92	19,749.89	32,000.00	12,250.11	61.7
20-46-6625 HEALTH INSURANCE - SEWER	1,404.47	12,977.28	23,000.00	10,022.72	56.4
20-46-6630 WORKER'S COMPENSATION	.00	695.88	4,000.00	3,304.12	17.4
TOTAL SEWER EXPENDITURES	107,807.67	1,190,548.32	1,884,956.00	694,407.68	63.2
TOTAL FUND EXPENDITURES	107,807.67	1,191,948.44	1,884,956.00	693,007.56	63.2
NET REVENUE OVER EXPENDITURES	75,333.42	420,762.88	126,866.00	(293,896.88)	331.7

HOOPER CITY
BALANCE SHEET
MARCH 31, 2025

GARBAGE FUND

ASSETS

22-101010	CASH IN COMBINED FUND	89,609.77	
22-103010	ACCOUNTS RECEIVABLE-GARBAGE	542.93	
22-103015	ALLOWANCE FOR BAD DEBT-GARBAGE	(1,330.55)	
22-103020	ACCOUNTS RECEIVABLE- OTHER	183,653.50	
	TOTAL ASSETS		272,475.65

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-305000	UNRESERVED	149,493.00	
	REVENUE OVER EXPENDITURES - YTD	122,982.65	
	BALANCE - CURRENT DATE	272,475.65	
	TOTAL FUND EQUITY		272,475.65
	TOTAL LIABILITIES AND EQUITY		272,475.65

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GARBAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR GARBAGE SERVICES</u>					
22-35-4100	GARBAGE CHARGES	50,729.09	453,240.51	589,000.00	135,759.49	77.0
22-35-4300	RECYCLING CHARGES	9,814.31	89,143.33	120,800.00	31,656.67	73.8
	TOTAL CHARGES FOR GARBAGE SERVICES	60,543.40	542,383.84	709,800.00	167,416.16	76.4
	<u>OTHER REVENUES</u>					
22-36-1000	INTEREST	218.48	2,387.94	.00	(2,387.94)	.0
	TOTAL OTHER REVENUES	218.48	2,387.94	.00	(2,387.94)	.0
	TOTAL FUND REVENUE	60,761.88	544,771.78	709,800.00	165,028.22	76.8

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

GARBAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE EXPENDITURES</u>					
22-45-1000 GARBAGE CONTRACT FEE	27,836.75	206,313.84	351,200.00	144,886.16	58.8
22-45-1300 RECYCLE CONTRACT FEE	9,780.48	68,268.16	120,900.00	52,631.84	56.5
22-45-5025 MERCHANT FEES	794.59	6,310.14	.00	(6,310.14)	.0
22-45-5500 TIPPING FEE	.00	130,272.50	229,600.00	99,327.50	56.7
22-45-6560 SUPPLIES/POSTAGE	.00	10,624.49	8,100.00	(2,524.49)	131.2
 TOTAL GARBAGE EXPENDITURES	 38,411.82	 421,789.13	 709,800.00	 288,010.87	 59.4
 TOTAL FUND EXPENDITURES	 38,411.82	 421,789.13	 709,800.00	 288,010.87	 59.4
 NET REVENUE OVER EXPENDITURES	 22,350.06	 122,982.65	 .00	 (122,982.65)	 .0

HOOPER CITY
BALANCE SHEET
MARCH 31, 2025

STORM WATER FUND

ASSETS

23-101010	CASH IN COMBINED FUND	908,451.09	
23-103012	ACCOUNTS RECEIVABLE-STORM WATE	(780.54)	
23-103014	ALLOWANCE FOR BAD DEBT-STORMWA	(312.87)	
23-103040	INFRASTRUCTURE	135,884.11	
23-103100	ACCUMULATED DEPRECIATION	(20,382.62)	
TOTAL ASSETS			1,022,859.17

LIABILITIES AND EQUITY

LIABILITIES

23-203010	UNSPENT ARPA MONEY	165,381.10	
TOTAL LIABILITIES			165,381.10

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
23-305000	UNRESERVED	733,392.00	
	REVENUE OVER EXPENDITURES - YTD	124,086.07	
BALANCE - CURRENT DATE		857,478.07	
TOTAL FUND EQUITY			857,478.07
TOTAL LIABILITIES AND EQUITY			1,022,859.17

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

STORM WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
23-33-4100 STORM WATER CHARGES	14,535.20	129,795.05	169,800.00	40,004.95	76.4
TOTAL SOURCE 33	14,535.20	129,795.05	169,800.00	40,004.95	76.4
<u>STORM WATER REVENUES</u>					
23-36-1000 INTEREST	2,859.96	15,143.25	.00	(15,143.25)	.0
TOTAL STORM WATER REVENUES	2,859.96	15,143.25	.00	(15,143.25)	.0
TOTAL FUND REVENUE	17,395.16	144,938.30	169,800.00	24,861.70	85.4

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

STORM WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM WATER EXPENSES</u>					
23-44-1000 STORM WATER EXPENSE	.00	19,343.22	169,800.00	150,456.78	11.4
23-44-5025 MERCHANT FEES	190.76	1,509.01	.00	(1,509.01)	.0
TOTAL STORM WATER EXPENSES	190.76	20,852.23	169,800.00	148,947.77	12.3
TOTAL FUND EXPENDITURES	190.76	20,852.23	169,800.00	148,947.77	12.3
NET REVENUE OVER EXPENDITURES	17,204.40	124,086.07	.00	(124,086.07)	.0

HOOPER CITY
BALANCE SHEET
MARCH 31, 2025

CAPITAL PROJECTS

<u>ASSETS</u>			
30-101010	CASH IN COMBINED FUND	4,138,521.59	
30-103010	DEPOSITS	200.00	
	TOTAL ASSETS		4,138,721.59
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
30-201110	ACCOUNTS PAYABLE - CAPITAL PRO	(.03)	
	TOTAL LIABILITIES		(.03)
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
30-301020	RESTRICTED FOR PARK IMPACT FEE	88,225.00	
30-305000	ASSIGNED FOR CAPITAL PROJECTS	3,465,180.33	
	REVENUE OVER EXPENDITURES - YTD	585,316.29	
	BALANCE - CURRENT DATE	4,138,721.62	
	TOTAL FUND EQUITY		4,138,721.62
	TOTAL LIABILITIES AND EQUITY		4,138,721.59

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>REVENUE</u>					
30-32-1100	IMPACT FEE: PARKS	4,868.00	32,859.00	59,633.00	26,774.00	55.1
30-32-1400	RAMP GRANTS (YEARLY)	9,087.00	227,355.00	10,276.00	(217,079.00)	2212.5
30-32-1710	5500 W PROJECT	305,951.83	2,160,029.68	2,265,000.00	104,970.32	95.4
	TOTAL REVENUE	319,906.83	2,420,243.68	2,334,909.00	(85,334.68)	103.7
	<u>MISCELLANEOUS</u>					
30-36-1000	INTEREST	9,402.88	81,770.78	14,000.00	(67,770.78)	584.1
	TOTAL MISCELLANEOUS	9,402.88	81,770.78	14,000.00	(67,770.78)	584.1
	<u>SOURCE 38</u>					
30-38-8000	APPROPRIATION OF FUND BALANCE	.00	.00	1,421,367.00	1,421,367.00	.0
	TOTAL SOURCE 38	.00	.00	1,421,367.00	1,421,367.00	.0
	<u>SOURCE 39</u>					
30-39-1010	TRANSFER IN - CAPITAL PROJECTS	19,595.25	176,357.25	235,143.00	58,785.75	75.0
	TOTAL SOURCE 39	19,595.25	176,357.25	235,143.00	58,785.75	75.0
	TOTAL FUND REVENUE	348,904.96	2,678,371.71	4,005,419.00	1,327,047.29	66.9

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

CAPITAL PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPROVEMENTS</u>					
30-44-2000 PARKS AND TRAILS	.00	(29,732.72)	10,276.00	40,008.72	(289.3)
30-44-2040 CAPITAL EXPENDITURES	.00	148,998.00	750,000.00	601,002.00	19.9
30-44-2335 5500 W PROJECT	941.32	1,960,530.14	2,910,000.00	949,469.86	67.4
30-44-3040 CITY HALL RENOVATION	.00	.00	100,000.00	100,000.00	.0
30-44-3050 SMITH'S DEVELOPMENT EXPENSES	1,908.00	13,260.00	.00	(13,260.00)	.0
TOTAL CAPITAL IMPROVEMENTS	2,849.32	2,093,055.42	3,770,276.00	1,677,220.58	55.5
<u>DEPARTMENT 48</u>					
30-48-8000 INCREASE IN FUND BALANCE	.00	.00	235,143.00	235,143.00	.0
TOTAL DEPARTMENT 48	.00	.00	235,143.00	235,143.00	.0
TOTAL FUND EXPENDITURES	2,849.32	2,093,055.42	4,005,419.00	1,912,363.58	52.3
NET REVENUE OVER EXPENDITURES	346,055.64	585,316.29	.00	(585,316.29)	.0

**GENERAL FUND
BALANCE SHEET
3/31/2025**

FUND BALANCES:	3/31/2025	6/30/2024	Difference
Restricted for Class C Roads	1,041,272	760,101	281,171
Restricted for Local Option Transportation	1,373,315	1,412,318	(39,003)
Reserved for Emergency Preparedness	16,002		16,002
Unrestricted, Unassigned	1,350,300	1,027,437	322,863
Total Fund Balances	3,780,890	3,199,856	581,033

Property Taxes in December		
Remaining Budgeted Transfers	(58,786)	
Budgeted Revenues	3,818,660	
Actual Revenues		4,646,968
Unrestricted Fund Balance	1,366,302	1,027,437
Fund Balance After Pending Transfer & Missing Co	1,307,516	1,027,437
% of Budgeted Revenues (5%-35%)	34%	22%
\$ Amount below (above) the 35% limitation	29,015	134,305

Budgeted Revenues	3,818,660
35% Ceiling	1,336,531
5% Floor	190,933
25% Target	954,665

**HOOPER CITY
EQUITY RESERVES
3/31/2025**

10-30-1000

CLASS C ROADS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				760,101.35
JULY 2024	-	4,287.17		755,814.18
AUGUST 2024		3,805.33		752,008.85
SEPTEMBER 2024		15,044.98		736,963.87
OCTOBER 2024		10,676.25		726,287.62
NOVEMBER 2024	205,360.66	6,172.69		925,475.59
DECEMBER 2024	80,452.01	58,461.52		947,466.08
JANUARY 2025	112,227.91	13,279.42		1,046,414.57
FEBRUARY 2025	-	4,315.02		1,042,099.55
MARCH 2025	-	827.18		1,041,272.37
APRIL 2025				1,041,272.37
MAY 2025				1,041,272.37
JUNE 2025				1,041,272.37
	398,040.58	116,869.56	-	
10-33-5600		10-44-15##		

10-30-2000

LOCAL OPTION TRANSIT

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				1,412,318.02
JULY 2024				1,412,318.02
AUGUST 2024				1,412,318.02
SEPTEMBER 2024				1,412,318.02
OCTOBER 2024		20,116.67		1,392,201.35
NOVEMBER 2024		1,430.85		1,390,770.50
DECEMBER 2024		6,826.34		1,383,944.16
JANUARY 2025		4,396.30		1,379,547.86
FEBRUARY 2025	-	2,485.35		1,377,062.51
MARCH 2025		3,747.24		1,373,315.27
APRIL 2025				1,373,315.27
MAY 2025				1,373,315.27
JUNE 2025				1,373,315.27
	-	39,002.75	-	
10-30-2000		10-44-60## thru 63##		

23-30-3010

ARPA IN STORM WATER

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				165,381.00
JULY 2024				165,381.00
AUGUST 2024				165,381.00
SEPTEMBER 2024				165,381.00
OCTOBER 2024				165,381.00
NOVEMBER 2024				165,381.00
DECEMBER 2024				165,381.00
JANUARY 2025				165,381.00
FEBRUARY 2025				165,381.00
MARCH 2025				165,381.00
APRIL 2025				165,381.00
MAY 2025				165,381.00
JUNE 2025				165,381.00
				165,381.00
	-	-	-	
10-30-13010				

20-30-1026

ARPA IN SEWER FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				52,153.91
JULY 2024				52,153.91
AUGUST 2024				52,153.91
SEPTEMBER 2024				52,153.91
OCTOBER 2024				52,153.91
NOVEMBER 2024				52,153.91
DECEMBER 2024				52,153.91
JANUARY 2025				52,153.91
FEBRUARY 2025				52,153.91
MARCH 2025				52,153.91
APRIL 2025				52,153.91
MAY 2025				52,153.91
JUNE 2025				52,153.91
				52,153.91
	-	-	-	

`10302500

**5% OF UTILITY TAX
(Emergency Preparedness fund)**

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				-
JULY 2024				-
AUGUST 2024				-
SEPTEMBER 2024				-
OCTOBER 2024				-
NOVEMBER 2024	8,289.71			8,289.71
DECEMBER 2024	2,432.92			10,722.63
JANUARY 2025	1,040.92			11,763.55
FEBRUARY 2025	1,950.87			13,714.42
MARCH 2025	2,287.27			16,001.69
APRIL 2025				16,001.69
MAY 2025				16,001.69
JUNE 2025				16,001.69
				16,001.69
	-	-	-	

PARK IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				55,366.00
JULY 2024	4,868.00			60,234.00
AUGUST 2024	4,868.00			65,102.00
SEPTEMBER 2024	3,651.00			68,753.00
OCTOBER 2024	3,651.00			72,404.00
NOVEMBER 2024	8,519.00			80,923.00
DECEMBER 2024	1,217.00			82,140.00
JANUARY 2025	1,217.00			83,357.00
FEBRUARY 2025	-			83,357.00
MARCH 2025	4,868.00			88,225.00
APRIL 2025				88,225.00
MAY 2025				88,225.00
JUNE 2025				88,225.00
	32,859.00	-	-	

30-30-1020

20-30-1010

SEWER IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				-
JULY 2024	16,084.00			16,084.00
AUGUST 2024	16,084.00			32,168.00
SEPTEMBER 2024	12,063.00			44,231.00
OCTOBER 2024	12,063.00			56,294.00
NOVEMBER 2024	24,126.00			80,420.00
DECEMBER 2024	4,021.00			84,441.00
JANUARY 2025	4,021.00			88,462.00
FEBRUARY 2025	-			88,462.00
MARCH 2025	16,084.00			104,546.00
APRIL 2025				104,546.00
MAY 2025				104,546.00
JUNE 2025				104,546.00
	104,546.00	-	-	
20-30-1010				

UDWQ LOAN SERVICING

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				322,500.00
JULY 2024				322,500.00
AUGUST 2024				322,500.00
SEPTEMBER 2024				322,500.00
OCTOBER 2024				322,500.00
NOVEMBER 2024				322,500.00
DECEMBER 2024				322,500.00
JANUARY 2025				322,500.00
FEBRUARY 2025				322,500.00
MARCH 2025				322,500.00
APRIL 2025				322,500.00
MAY 2025				322,500.00
JUNE 2025				322,500.00
	-	-	-	

SEWER REPLACEMENT COSTS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				600,000.00
JULY 2024				600,000.00
AUGUST 2024				600,000.00
SEPTEMBER 2024				600,000.00
OCTOBER 2024				600,000.00
NOVEMBER 2024				600,000.00
DECEMBER 2024				600,000.00
JANUARY 2025				600,000.00
FEBRUARY 2025				600,000.00
MARCH 2025				600,000.00
APRIL 2025				600,000.00
MAY 2025				600,000.00
JUNE 2025				600,000.00
	-	-	-	

HOOPER CITY
MONTHLY FINANCIAL STATEMENTS
April 30, 2025

HOOPER CITY
TEN MONTHS ENDED APRIL 30, 2025
Comments and Recommendations from Child Richards CPAs & Advisors

With ten months being reported, we are 83% of the way through the year.

GENERAL FUND

Overall, the revenues are around budget-to-date at a total of 88.4% and the expenditures are under budget at a total of 63.3%.

Revenues:

- The main sources of income to date are Sales Tax of \$1,448,360(10-31-3000), Building Permits of \$158,598, Interest of \$173,688, and Class “C” Roads of \$484,207.
- Utility Franchise has received \$357,615. This includes 9 months of revenues. This revenue is averaging around \$39,735 a month in income, which is slightly under budget.

Expenditures:

- Recreation is over budget due to the timing of expenditures relating to tomato days and additional costs. We will need to consider this department when we review budget amendments.
- The remaining funds are under budget. However, Parks is getting close to on budget at 82%.

Fund Balances:

- The City has \$1,117,375 in fund balance that are restricted for Class C Road purposes.
- The City has \$1,366,478 in fund balance restricted from the local highway option for highway construction and maintenance.
- The General Fund’s unrestricted fund balance is required to be between 5% and 35% of revenues in the General Fund. After the recommended budget adjustments to transfer money to the Capital Projects fund, the fund balance will be within this range. Currently the fund balance is at 40%. We will continue to closely monitor this and will amend the budget to transfer some the capital projects fund in order to stay within the requirements.

HOOPER CITY

TEN MONTHS ENDED APRIL 30, 2025

Comments and Recommendations from Child Richards CPAs & Advisors

Tomato Days

The revenue and expense for each event runs from January to December. The sponsors typically begin paying starting in January.

	REVENUE	EXPENSE	NET INCOME
CALENDAR YEAR TOTALS			
2024 TOMATO DAYS	76,647.28	103,164.43	(26,517.15)
2025 TOMATO DAYS - TOTAL TO DATE	8,000.00	12,349.66	(4,349.66)
CURRENT FISCAL YEAR (FY 25)			
2024 TOMATO DAYS	95,333.66	85,607.37	9,726.29
2025 TOMATO DAYS	71,312.28	113,455.95	(42,143.67)
FINANCIAL STATEMENTS	166,645.94	199,063.32	(32,417.38)

Last calendar year the tomato's days had a drop in revenues of about \$18,500. Last year the City did not receive any funds from the RAMP grant.

Also, during the fiscal year, the costs of the event increased. (Amounts are approximate) The City usually gets \$1,100 of candy donated that was not donated; the cost of the performances increased by \$2,400; Belt buckles for winners increased by \$1,200; the new team roping event increased costs of \$3,000; additional cost for tent rental of \$2,200; additional cost of fireworks \$3,300 and additional cost of entertainment was \$1,200. There were other various increases for the cost the event.

UTILITY FUNDS

This is the first year we have broken out the utility funds into Sewer, Garbage, and Storm Water

Sewer

The sewer utility charges are slightly above budget with 86.1% collected.

Expenses are below budget at 68.6% of budget.

- The Sewer Fund has unspent project money in the amount of \$52,154. These funds have been committed for the purchase of addition pumps.

Garbage

The garbage fund charges are close to budget with 85% collected.

Expenses are at 69.0% of budget. However, the City has only paid 9 months of garbage fees and 8 months for tipping fees. Once these have both been paid the full 10 months of expenses, the fund expenses will be close to budget.

HOOPER CITY
TEN MONTHS ENDED APRIL 30, 2025
Comments and Recommendations from Child Richards CPAs & Advisors

Storm Water

The storm water fund charges are right at budget with 85% collected.

Very minimal expenses have been incurred to date. Only 41.7% of the budget has been spent.

We have reviewed and re-allocated the correct invoices for engineering services to this fund from the general fund.

- The City had unspent project money in the amount of \$165,381. These funds have been committed for a Storm Water project.

CAPITAL PROJECTS

The unrestricted fund balance is \$4,161,051. There are restricted funds of \$88,225 for park impact fees.

The City has been reimbursed for part of the 5500 W project from the county and interest is above budget.

The City continues the 5500 West Project along with several other capital projects.

The City previously received a RAMP grant for \$218,268 to be put towards a restroom project. The city also received an additional \$9,087 in RAMP funds.

C | R
CHILD RICHARDS
— CPAs & ADVISORS —

To the Mayor and Council and Management of
Hooper City
Hooper City, Utah

Management is responsible for the accompanying interim financial statements as of and for the ten months ended April 30, 2025 in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

Management has elected to omit substantially all of the disclosures, the government-wide financial statements, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements were included in the interim financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the interim financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the City.

Child Richards CPAs & Advisors

Ogden, Utah
May 7, 2025

**GENERAL FUND
BALANCE SHEET
4/30/2025**

FUND BALANCES:	4/30/2025	6/30/2024	Difference
Restricted for Class C Roads	1,117,375	760,101	357,273
Restricted for Local Option Transportation	1,366,478	1,412,318	(45,840)
Reserved for Emergency Preparedness	17,881		17,881
Unrestricted, Unassigned	1,488,947	1,027,437	461,510
Total Fund Balances	3,990,680	3,199,856	790,824

Property Taxes in December		
Remaining Budgeted Transfers	39,191	
Budgeted Revenues	3,818,660	
Actual Revenues		4,646,968
Unrestricted Fund Balance	1,506,827	1,027,437
Fund Balance After Pending Transfer & Missing Co	1,546,018	1,027,437
% of Budgeted Revenues (5%-35%)	40%	22%
\$ Amount below (above) the 35% limitation	(209,487)	134,305

Budgeted Revenues	3,818,660
35% Ceiling	1,336,531
5% Floor	190,933
25% Target	954,665

HOOPER CITY
COMBINED CASH INVESTMENT
APRIL 30, 2025

COMBINED CASH ACCOUNTS

01-101110	CASH IN CHECKING- BANK OF UTAH	3,628,230.20
01-101120	XPRESS DEPOSIT ACCOUNT	341,332.84
01-110750	UTILITY CASH CLEARING	93.65
		<hr/>
	TOTAL COMBINED CASH	3,969,656.69
01-101010	CASH ALLOCATED TO OTHER FUNDS	(3,969,656.69)
		<hr/>
	TOTAL UNALLOCATED CASH	.00
		<hr/>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	(3,576,613.37)
20	ALLOCATION TO SEWER FUND	2,426,992.78
22	ALLOCATION TO GARBAGE FUND	82,483.28
23	ALLOCATION TO STORM WATER FUND	875,942.63
30	ALLOCATION TO CAPITAL PROJECTS	4,160,851.37
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	3,969,656.69
	ALLOCATION FROM COMBINED CASH FUND - 01-101010	(3,969,656.69)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	.00
		<hr/>

HOOPER CITY
BALANCE SHEET
APRIL 30, 2025

GENERAL FUND

ASSETS

10-101010	CASH IN COMBINED FUND	(3,576,613.37)	
10-101030	PTIF 3865		7,615,678.17	
10-101220	PTIF - 4693 CEMETERY		129,285.31	
10-103005	PETTY CASH		328.58	
10-103015	PREPAID EXPENSES		16,712.24	
10-103510	PROPERTY TAXES		3,292.08	
10-103520	PROPERTY TAXES DEFERRED		259,771.00	
10-103530	SALES TAX		286,429.84	
10-103540	ROAD FUNDS		95,165.29	
10-103560	DUE FROM OTHER GOVT		88,757.87	
TOTAL ASSETS				4,918,807.01

LIABILITIES AND EQUITY

LIABILITIES

10-201115	CREDIT CARD	(12,401.48)	
10-201210	SALARIES AND BENEFITS		24,796.32	
10-201212	FICA PAYABLE		4,450.82	
10-201213	FEDERAL TAX PAYABLE		8,108.45	
10-201215	STATE TAX PAYABLE		2,989.81	
10-201218	STATE RETIREMENT PAYABLE		26,636.79	
10-201219	HEALTH INSURANCE PAYABLE	(316.29)	
10-201230	IMPROVEMENT BONDS PAYABLE		214,882.84	
10-201330	ESCROW ACCOUNTS PAYABLE		385,873.10	
10-204010	PROPERTY TAXES		259,771.00	
10-204015	DEFERRED REVENUE		13,335.00	
TOTAL LIABILITIES				928,126.36

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
10-301000	RESTRICTED FOR ROAD FUNDS		1,117,374.65	
10-302000	RESTRICTED FOR LOCAL OPTION MT		1,366,478.02	
10-302500	RESERVED- UTILITY TAX 5%		17,880.73	
10-305000	UNASSIGNED GENERAL FUND BALANC		532,742.04	
	REVENUE OVER EXPENDITURES - YTD		956,205.21	
BALANCE - CURRENT DATE			3,990,680.65	
TOTAL FUND EQUITY				3,990,680.65
TOTAL LIABILITIES AND EQUITY				4,918,807.01

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-1000 PROPERTY TAXES	6,374.68	281,699.57	260,000.00	(21,699.57)	108.4
10-31-3000 SALES AND USE TAXES	135,708.65	1,448,359.79	1,620,000.00	171,640.21	89.4
10-31-4000 FRANCHISE	.00	25,389.71	57,400.00	32,010.29	44.2
10-31-4050 UTILITY FRANCHISE	62,970.48	357,614.50	480,000.00	122,385.50	74.5
10-31-4100 TELECOMMUNICATIONS	2,089.62	21,644.28	24,500.00	2,855.72	88.3
10-31-5000 SALES TAX .25%	12,659.77	135,397.96	152,000.00	16,602.04	89.1
TOTAL TAXES	219,803.20	2,270,105.81	2,593,900.00	323,794.19	87.5
<u>LICENSES</u>					
10-32-1000 BUSINESS LICENSES	530.50	16,113.00	14,000.00	(2,113.00)	115.1
10-32-2010 EXCAVATION	.00	24,011.05	19,500.00	(4,511.05)	123.1
10-32-2020 CONDITIONAL USE PERMITS	226.00	3,049.00	3,900.00	851.00	78.2
10-32-2110 BUILDING PERMITS	4,903.75	158,597.70	173,800.00	15,202.30	91.3
10-32-2120 STATE FEE	26.63	1,608.69	265.00	(1,343.69)	607.1
10-32-2130 PLAN CHECK FEES	402.55	39,277.30	43,600.00	4,322.70	90.1
TOTAL LICENSES	6,089.43	242,656.74	255,065.00	12,408.26	95.1
<u>INTERGOVERNMENTAL</u>					
10-33-5600 CLASS "C" ROAD FUNDS	86,165.93	484,206.51	500,000.00	15,793.49	96.8
10-33-5800 LIQUOR FUNDS	.00	.00	6,145.00	6,145.00	.0
10-33-7000 GRANTS LOCAL UNITS	.00	10,000.00	.00	(10,000.00)	.0
TOTAL INTERGOVERNMENTAL	86,165.93	494,206.51	506,145.00	11,938.49	97.6
<u>CHARGES FOR SERVICES</u>					
10-34-1300 ZONING AND SUBDIVISION FEES	15,230.00	19,508.00	10,000.00	(9,508.00)	195.1
10-34-1400 CEMETERY LOT FEES	2,100.00	46,350.00	36,000.00	(10,350.00)	128.8
10-34-1410 CEMETERY SERVICES	4,225.00	8,275.00	34,000.00	25,725.00	24.3
10-34-7010 ARENA	3,629.50	5,654.50	4,000.00	(1,654.50)	141.4
10-34-7020 BOWERY	1,010.00	1,565.00	1,500.00	(65.00)	104.3
10-34-7030 CIVIC CENTER	.00	997.02	250.00	(747.02)	398.8
TOTAL CHARGES FOR SERVICES	26,194.50	82,349.52	85,750.00	3,400.48	96.0
<u>FINES AND FORFEITURES</u>					
10-35-1000 FINES	1,438.26	17,929.24	18,800.00	870.76	95.4
TOTAL FINES AND FORFEITURES	1,438.26	17,929.24	18,800.00	870.76	95.4

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
10-36-0050 TOMATO DAY RECEIPTS	7,500.00	71,312.28	83,500.00	12,187.72	85.4
10-36-1000 INTEREST	10,200.23	173,688.43	275,000.00	101,311.57	63.2
10-36-8000 OTHER	.00	21,741.68	500.00	(21,241.68)	4348.3
10-36-8005 SENIOR LUNCH	105.00	64.09	.00	(64.09)	.0
TOTAL MISCELLANEOUS	17,805.23	266,806.48	359,000.00	92,193.52	74.3
 TOTAL FUND REVENUE	 357,496.55	 3,374,054.30	 3,818,660.00	 444,605.70	 88.4

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-1100 COUNCIL	425.00	4,069.28	9,000.00	4,930.72	45.2
10-41-1200 COUNCIL TRAINING	450.24	3,540.24	7,200.00	3,659.76	49.2
10-41-3100 EXECUTIVE	150.00	1,419.20	9,000.00	7,580.80	15.8
10-41-4100 AUDITOR	.00	7,250.00	3,900.00	(3,350.00)	185.9
10-41-4300 ACCOUNTING	1,655.00	20,875.83	24,000.00	3,124.17	87.0
10-41-4400 RECORDER	.00	50.00	550.00	500.00	9.1
10-41-4500 ATTORNEY	1,191.25	14,983.75	25,000.00	10,016.25	59.9
10-41-4510 DONATIONS	.00	.00	6,450.00	6,450.00	.0
10-41-4520 CARES ACT/ARPA	.00	.00	350,000.00	350,000.00	.0
10-41-4600 INSPECTION INFRA FEE	.00	.00	5,000.00	5,000.00	.0
10-41-5000 MISCELLANEOUS	2,500.00	3,443.23	3,000.00	(443.23)	114.8
10-41-5010 INTEREST EXPENSE	.00	.00	200.00	200.00	.0
10-41-5025 MERCHANT/BANK FEES	(35.00)	(519.96)	2,500.00	3,019.96	(20.8)
10-41-5050 ENGINEERING GENERAL	(32,131.96)	144,093.60	60,000.00	(84,093.60)	240.2
10-41-5075 INFORMATION TECHNOLOGY	.00	31,395.16	22,000.00	(9,395.16)	142.7
10-41-5085 COMPUTER REPLACEMENT	.00	6,216.21	2,500.00	(3,716.21)	248.7
10-41-5100 MEMBERSHIPS	.00	13,384.76	6,500.00	(6,884.76)	205.9
10-41-6000 MAINTENANCE	503.67	6,166.86	6,000.00	(166.86)	102.8
10-41-6010 UTILITIES	1,181.45	8,551.63	14,500.00	5,948.37	59.0
10-41-6250 NEWSLETTER	1,198.58	2,620.28	2,500.00	(120.28)	104.8
10-41-6510 NEWSPAPER	.00	.00	500.00	500.00	.0
10-41-6520 ELECTIONS	.00	.00	11,000.00	11,000.00	.0
10-41-6530 TRAINING	.00	426.64	6,900.00	6,473.36	6.2
10-41-6535 SPRING/FALL CLEANUP	.00	.00	5,000.00	5,000.00	.0
10-41-6540 POSTAGE	.00	.00	3,000.00	3,000.00	.0
10-41-6545 SCHOOL CROSSING GUARDS	.00	34,447.88	45,000.00	10,552.12	76.6
10-41-6547 SIGNAGE	.00	.00	1,000.00	1,000.00	.0
10-41-6550 SMALL EQUIPMENT	.00	.00	4,900.00	4,900.00	.0
10-41-6560 SUPPLIES	.00	4,099.87	5,000.00	900.13	82.0
10-41-6565 LIABILITY INSURANCE	.00	24,671.57	25,100.00	428.43	98.3
10-41-6600 LIFE INSURANCE	3.23	33.12	90.00	56.88	36.8
10-41-6610 SALARIES AND WAGES	7,778.08	64,861.09	119,952.00	55,090.91	54.1
10-41-6615 FICA	518.06	5,540.88	9,180.00	3,639.12	60.4
10-41-6620 RETIREMENT	597.65	6,633.11	16,320.00	9,686.89	40.6
10-41-6625 HEALTH INSURANCE - ADMIN	1,870.10	19,149.33	23,100.00	3,950.67	82.9
10-41-6630 WORKERS' COMPENSATION	.00	.00	810.00	810.00	.0
10-41-8000 PLANNING COMMISSION	425.00	4,481.71	6,000.00	1,518.29	74.7
10-41-8010 PLANNING COMMISSION TRAINING	.00	.00	3,000.00	3,000.00	.0
10-41-8020 COMPUTER PROGRAMS	.00	11,092.44	7,500.00	(3,592.44)	147.9
TOTAL GENERAL GOVERNMENT	(11,719.65)	442,977.71	853,152.00	410,174.29	51.9

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-42-1000 POLICE	.00	486,841.00	739,300.00	252,459.00	65.9
10-42-1110 EMERGENCY MANAGEMENT	.00	.00	9,600.00	9,600.00	.0
10-42-3000 CODE ENFORCEMENT	.00	.00	7,000.00	7,000.00	.0
10-42-5300 ANIMAL CONTROL - SHELTER	.00	33,345.00	32,100.00	(1,245.00)	103.9
10-42-5310 ANIMAL CONTROL BOND	.00	2,226.00	9,400.00	7,174.00	23.7
10-42-5320 ANIMAL CONTROL-SERVICES	7,596.00	22,788.00	35,600.00	12,812.00	64.0
TOTAL PUBLIC SAFETY	7,596.00	545,200.00	833,000.00	287,800.00	65.5
<u>RECREATION</u>					
10-43-6700 YOUTH COUNCIL EXPENDITURES	.00	.00	1,000.00	1,000.00	.0
10-43-6800 HALLOWEEN HAUNT	.00	4,424.36	.00	(4,424.36)	.0
10-43-9000 EDUCATION AND COMMUNITY PROMOT	169.70	8,616.01	19,500.00	10,883.99	44.2
10-43-9100 TOMATO DAYS	3,750.00	113,455.91	83,500.00	(29,955.91)	135.9
TOTAL RECREATION	3,919.70	126,496.28	104,000.00	(22,496.28)	121.6

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAYS</u>					
10-44-1010 EQUIPMENT RENTAL	3,000.00	30,082.68	15,500.00	(14,582.68)	194.1
10-44-1020 FUEL	626.68	8,595.04	11,150.00	2,554.96	77.1
10-44-1025 SPRAY & CHEMICAL	.00	33.66	4,000.00	3,966.34	.8
10-44-1505 HA5 - DEVELOPER REIMBURSEMENT	.00	.00	2,000.00	2,000.00	.0
10-44-1510 CRACKSEAL - ROADS	.00	.00	61,500.00	61,500.00	.0
10-44-1515 SURFACE MAINTENANCE - ROADS	.00	300.00	126,500.00	126,200.00	.2
10-44-1520 RECLAMATION/OVERLAY - ROADS	.00	31,000.41	206,000.00	174,999.59	15.1
10-44-1525 POT HOLES/PATCHING - ROADS	4,509.20	38,694.45	16,500.00	(22,194.45)	234.5
10-44-1530 STRIPING/SIGNAGE/POSTS - ROADS	686.48	14,427.13	20,000.00	5,572.87	72.1
10-44-1535 SNOW REMOVAL/SALT/BLADES-ROADS	4,138.79	14,735.81	23,500.00	8,764.19	62.7
10-44-1540 SWEEPING - ROADS	.00	.00	2,000.00	2,000.00	.0
10-44-1545 STREET LIGHT MAINT - ROADS	729.18	27,775.41	44,000.00	16,224.59	63.1
10-44-5000 ENGINEERING	3,157.24	3,157.24	10,000.00	6,842.76	31.6
10-44-5550 SHOP - TOOLS/SUPPLIES/CONSUM	60.83	12,213.24	7,000.00	(5,213.24)	174.5
10-44-5600 TRAINING/CERT/TRAVEL	1,316.00	2,992.48	2,000.00	(992.48)	149.6
10-44-5700 STORM DRAIN MAINT/CLEAN	.00	5,764.97	7,000.00	1,235.03	82.4
10-44-5800 STORM DRAIN PUMPS	.00	375.76	700.00	324.24	53.7
10-44-5900 SCHOOL CROSSINGS	6,939.79	7,147.45	500.00	(6,647.45)	1429.5
10-44-6000 GENERAL MAINTENANCE	596.46	4,809.26	7,000.00	2,190.74	68.7
10-44-6100 VEHICLES/EQUIP MAINTENANCE	.00	28,541.72	15,000.00	(13,541.72)	190.3
10-44-6200 ROADSIDE MOWING	.00	.00	2,000.00	2,000.00	.0
10-44-6300 ROAD DUMP FEES	1,380.40	12,489.02	4,500.00	(7,989.02)	277.5
10-44-6600 LIFE INSURANCE	4.04	56.40	140.00	83.60	40.3
10-44-6610 SALARIES AND WAGES	13,211.37	122,863.38	208,080.00	85,216.62	59.1
10-44-6615 FICA	694.81	9,083.28	16,014.00	6,930.72	56.7
10-44-6620 RETIREMENT	1,506.52	19,029.12	36,210.00	17,180.88	52.6
10-44-6625 HEALTH INSURANCE - PUBLIC WORK	780.64	14,344.69	31,900.00	17,555.31	45.0
10-44-6630 WORKERS' COMPENSATION	.00	673.45	8,400.00	7,726.55	8.0
10-44-9500 PUBLIC WORKS EQUIPMENT	.00	17,441.44	20,000.00	2,558.56	87.2
 TOTAL HIGHWAYS	 43,338.43	 426,627.49	 909,094.00	 482,466.51	 46.9

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-45-1010 EQUIPMENT RENTAL	.00	.00	15,500.00	15,500.00	.0
10-45-1015 FERTILIZER	.00	85.98	7,000.00	6,914.02	1.2
10-45-1020 FUEL	626.68	8,595.04	11,150.00	2,554.96	77.1
10-45-1025 SPRAY & CHEMICAL	.00	68.44	4,000.00	3,931.56	1.7
10-45-1030 GENERAL MAINT/CLEANING/MOWING	.00	5,585.71	12,000.00	6,414.29	46.6
10-45-1035 SPRINKLER PARTS & REPAIR	.00	69.56	9,000.00	8,930.44	.8
10-45-1060 UTILITIES	167.29	10,565.31	15,200.00	4,634.69	69.5
10-45-1065 UTILITIES-SECONDARY WATER	.00	18,827.93	24,700.00	5,872.07	76.2
10-45-1070 CEMETERY EXP	3,946.45	6,594.82	15,000.00	8,405.18	44.0
10-45-5500 WEST HAVEN RECREATION FEES	.00	1,128.03	1,000.00	(128.03)	112.8
10-45-5550 SHOP - TOOLS/SUPPLIES/CONSUM	.00	4,393.49	9,000.00	4,606.51	48.8
10-45-5600 TRAINING/CERT/TRAVEL	75.00	296.00	750.00	454.00	39.5
10-45-6100 VEHICLES/EQUIP MAINTENANCE	654.03	4,885.34	20,000.00	15,114.66	24.4
10-45-6105 VETERANS MEMORIAL MAINTENANCE	.00	1,350.00	1,700.00	350.00	79.4
10-45-6110 ARENA MAINTENANCE	.00	4,963.34	3,000.00	(1,963.34)	165.4
10-45-6120 PARK BUILDING MAINTENANCE	44.85	4,286.34	5,000.00	713.66	85.7
10-45-6125 CEMETERY BUILDING MAINT	.00	793.97	5,000.00	4,206.03	15.9
10-45-6130 TRAIL MAINTENANCE-LOCAL OPTION	.00	.00	10,000.00	10,000.00	.0
10-45-6300 PARK DUMP FEES	.00	.00	4,500.00	4,500.00	.0
10-45-6600 LIFE INSURANCE	17.76	164.68	260.00	95.32	63.3
10-45-6610 SALARIES AND WAGES	45,579.08	324,934.08	302,940.00	(21,994.08)	107.3
10-45-6611 PART-TIME WAGES	.00	408.63	.00	(408.63)	.0
10-45-6615 FICA	2,309.37	23,608.32	23,154.00	(454.32)	102.0
10-45-6620 RETIREMENT	4,624.56	44,757.29	39,780.00	(4,977.29)	112.5
10-45-6625 HEALTH INSURANCE - PARKS	5,769.28	50,212.40	51,800.00	1,587.60	96.9
10-45-6630 WORKERS' COMPENSATION	.00	.00	5,800.00	5,800.00	.0
10-45-8500 UNEMPLOYMENT COSTS	.00	.00	2,000.00	2,000.00	.0
10-45-9000 PARKS EQUIPMENT	794.64	1,710.94	30,000.00	28,289.06	5.7
TOTAL PARKS	64,608.99	518,285.64	629,234.00	110,948.36	82.4
<u>COMMUNITY DEV/INSPECTIONS</u>					
10-46-5075 HOOPER PLUS SOFTWARE	.00	.00	5,100.00	5,100.00	.0
10-46-5600 TRAINING/CERT/TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-46-5660 MEMBERSHIPS	.00	.00	500.00	500.00	.0
10-46-6100 VEHICLE MAINTENANCE	350.00	946.67	6,000.00	5,053.33	15.8
10-46-6540 POSTAGE	.00	.00	300.00	300.00	.0
10-46-6550 CONTRACT SERVICES	6,325.00	65,395.00	80,000.00	14,605.00	81.7
10-46-6560 SUPPLIES	.00	58.00	3,050.00	2,992.00	1.9
10-46-6600 LIFE INSURANCE	.00	4.49	60.00	55.51	7.5
10-46-6610 SALARIES AND WAGES	10,456.75	60,597.29	109,140.00	48,542.71	55.5
10-46-6615 FICA	441.36	4,277.22	8,364.00	4,086.78	51.1
10-46-6620 RETIREMENT	923.66	7,425.51	17,748.00	10,322.49	41.8
10-46-6625 HEALTH INSURANCE	1,870.10	23,605.29	21,600.00	(2,005.29)	109.3
10-46-6630 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
10-46-6700 ECONOMIC DEVELOPMENT	.00	.00	2,000.00	2,000.00	.0
TOTAL COMMUNITY DEV/INSPECTIONS	20,366.87	162,309.47	255,037.00	92,727.53	63.6

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 49</u>					
10-49-1000 TRANSFER OUT-GENERAL FUND	19,595.25	195,952.50	235,143.00	39,190.50	83.3
TOTAL DEPARTMENT 49	19,595.25	195,952.50	235,143.00	39,190.50	83.3
TOTAL FUND EXPENDITURES	147,705.59	2,417,849.09	3,818,660.00	1,400,810.91	63.3
NET REVENUE OVER EXPENDITURES	209,790.96	956,205.21	.00	(956,205.21)	.0

HOOPER CITY
BALANCE SHEET
APRIL 30, 2025

SEWER FUND

ASSETS

20-101010	CASH IN COMBINED FUND	2,426,992.78	
20-101530	PTIF 5024 UDWQ LOAN SERVICING	501,940.76	
20-101535	PTIF 5025 REPLACEMENT RESERVE	717,418.50	
20-103000	ACCOUNTS RECEIVABLE-SEWER	10,852.28	
20-103005	ALLOWANCE FOR BAD DEBT SEWER	(3,319.04)	
20-103016	ACCOUNTS RECEIVABLE - OTHER	100.00	
20-103019	BUILDINGS	1,589,300.00	
20-103020	VEHICLES	46,683.00	
20-103025	MACHINERY & EQUIPMENT	3,655,370.75	
20-103030	LAND	170,497.95	
20-103035	INVENTORY	51,979.72	
20-103040	INFRASTRUCTURE SF	16,782,788.06	
20-103045	SEWER LIFT STATIONS	275,512.03	
20-103070	NET PENSION ASSET	1.00	
20-103075	DEFERRED OUTFLOW OF RESOURCES	47,727.00	
20-103100	ACCUMULATED DEPRECIATION	(8,357,380.72)	
TOTAL ASSETS			<u>17,916,464.07</u>

LIABILITIES AND EQUITY

LIABILITIES

20-201150	NOTES PAYABLE	6,550,000.00	
20-201200	IMPACT FEES PAYABLE	28,262.00	
20-201210	SEWER IMPACT FEES-STATIONS	29,812.46	
20-201215	RENTER UTILITY DEPOSITS	4,429.88	
20-201225	COMPENSATED ABSENCES PAYABLE	29,211.21	
20-201340	NET PENSION LIABILITY	22,007.00	
20-201345	DEFERRED INFLOWS OF RESOURCES	3,727.00	
TOTAL LIABILITIES			6,667,449.55

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
20-301010	RESERVED FOR SEWER IMPACT FEES	104,546.00	
20-301024	RESERVED FOR UDWQ LOAN SERVICI	322,500.00	
20-301025	RESERVED FOR REPLACEMENT RESER	600,000.00	
20-301027	RESERVE FOR PROJECT	52,153.91	
20-305000	UNRESERVED	9,628,960.66	
	REVENUE OVER EXPENDITURES - YTD	540,853.95	
BALANCE - CURRENT DATE		<u>11,249,014.52</u>	
TOTAL FUND EQUITY			<u>11,249,014.52</u>
TOTAL LIABILITIES AND EQUITY			<u>17,916,464.07</u>

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>IMPACT FEES</u>					
20-32-1000	IMPACT FEES - SEWER	.00	104,546.00	201,050.00	96,504.00	52.0
	TOTAL IMPACT FEES	.00	104,546.00	201,050.00	96,504.00	52.0
	<u>CHARGES FOR SEWER SERVICES</u>					
20-34-4100	SEWER CHARGES	105,817.68	1,057,340.62	1,220,472.00	163,131.38	86.6
20-34-4105	CWSD CHARGES	46,106.66	456,318.45	525,200.00	68,881.55	86.9
20-34-4110	FINANCE CHARGES-SEWER	662.06	9,162.43	19,100.00	9,937.57	48.0
20-34-4200	NEW SEWER CONNECTIONS	.00	.00	5,000.00	5,000.00	.0
	TOTAL CHARGES FOR SEWER SERVICES	152,586.40	1,522,821.50	1,769,772.00	246,950.50	86.1
	<u>OTHER REVENUES</u>					
20-36-1000	INTEREST	17,356.35	153,990.57	41,000.00	(112,990.57)	375.6
20-36-4120	GRANT REVENUE	52,153.91	52,153.91	.00	(52,153.91)	.0
	TOTAL OTHER REVENUES	69,510.26	206,144.48	41,000.00	(165,144.48)	502.8
	TOTAL FUND REVENUE	222,096.66	1,833,511.98	2,011,822.00	178,310.02	91.1

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
20-46-1000 UTILITIES	26,508.32	124,973.50	133,500.00	8,526.50	93.6
20-46-1001 CWSD - UTILITIES	.00	376,218.00	525,200.00	148,982.00	71.6
20-46-1005 BAD DEBT EXPENSE	.00	.00	1,500.00	1,500.00	.0
20-46-1010 EQUIPMENT RENTAL	.00	.00	12,100.00	12,100.00	.0
20-46-1020 FUEL	626.67	10,447.95	11,150.00	702.05	93.7
20-46-1040 DEPRECIATION	42,738.58	427,385.80	500,000.00	72,614.20	85.5
20-46-3000 SEWER ADMINISTRATION	4,662.70	53,221.46	45,000.00	(8,221.46)	118.3
20-46-4520 ARPA	.00	.00	83,280.00	83,280.00	.0
20-46-5000 ENGINEERING	.00	.00	20,000.00	20,000.00	.0
20-46-5025 MERCHANT FEES	2,104.41	16,268.91	18,300.00	2,031.09	88.9
20-46-5075 INFORMATION TECHNOLOGY	.00	.00	1,000.00	1,000.00	.0
20-46-5500 NEW CONNECTION EXPENSES	.00	44.28	10,000.00	9,955.72	.4
20-46-5550 SHOP - TOOLS/SUPPLIES/CONSUM	.00	6,224.10	3,200.00	(3,024.10)	194.5
20-46-5600 TRAINING/CERT/TRAVEL	.00	133.88	3,000.00	2,866.12	4.5
20-46-5650 SOFTWARE SUPPORT	.00	6,059.50	2,750.00	(3,309.50)	220.4
20-46-6000 SEWER GENERAL MAINTENANCE	.00	8,867.81	2,000.00	(6,867.81)	443.4
20-46-6010 VACUUM SYSTEM MAINTENANCE	.00	30,449.82	105,000.00	74,550.18	29.0
20-46-6020 VACUUM STATION MAINTENANCE	1,439.40	3,612.24	.00	(3,612.24)	.0
20-46-6030 GRAVITY SYSTEM MAINTENANCE	.00	2,130.66	60,000.00	57,869.34	3.6
20-46-6050 BLUE STAKES	187.52	1,862.74	2,000.00	137.26	93.1
20-46-6100 VEHICLES/EQUIP MAINTENANCE	1,111.79	4,523.20	20,000.00	15,476.80	22.6
20-46-6550 SEWER EQUIPMENT	.00	.00	10,000.00	10,000.00	.0
20-46-6555 SEWER IMPROVEMENTS	.00	2,550.00	.00	(2,550.00)	.0
20-46-6560 SUPPLIES/POSTAGE	1,322.16	5,418.16	8,200.00	2,781.84	66.1
20-46-6565 LIABILITY INSURANCE	.00	23,975.69	24,305.00	329.31	98.7
20-46-6575 GENERATOR FUEL	.00	.00	2,500.00	2,500.00	.0
20-46-6600 LIFE INSURANCE	4.04	56.33	171.00	114.67	32.9
20-46-6610 SALARIES AND WAGES - SEWER	16,124.90	141,351.88	205,900.00	64,548.12	68.7
20-46-6615 FICA	798.84	10,378.81	15,900.00	5,521.19	65.3
20-46-6620 RETIREMENT	1,689.63	21,439.52	32,000.00	10,560.48	67.0
20-46-6625 HEALTH INSURANCE - SEWER	717.18	13,694.46	23,000.00	9,305.54	59.5
20-46-6630 WORKER'S COMPENSATION	673.45	1,369.33	4,000.00	2,630.67	34.2
 TOTAL SEWER EXPENDITURES	 100,709.59	 1,292,658.03	 1,884,956.00	 592,297.97	 68.6
 TOTAL FUND EXPENDITURES	 100,709.59	 1,292,658.03	 1,884,956.00	 592,297.97	 68.6
 NET REVENUE OVER EXPENDITURES	 121,387.07	 540,853.95	 126,866.00	 (413,987.95)	 426.3

HOOPER CITY
BALANCE SHEET
APRIL 30, 2025

GARBAGE FUND

ASSETS

22-101010	CASH IN COMBINED FUND	82,483.28	
22-103010	ACCOUNTS RECEIVABLE-GARBAGE	1,096.93	
22-103015	ALLOWANCE FOR BAD DEBT-GARBAGE	(1,294.33)	
22-103020	ACCOUNTS RECEIVABLE- OTHER	183,653.50	
	TOTAL ASSETS		265,939.38

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-305000	UNRESERVED	149,493.00	
	REVENUE OVER EXPENDITURES - YTD	116,446.38	
	BALANCE - CURRENT DATE	265,939.38	
	TOTAL FUND EQUITY		265,939.38
	TOTAL LIABILITIES AND EQUITY		265,939.38

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GARBAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR GARBAGE SERVICES</u>					
22-35-4100	GARBAGE CHARGES	51,030.62	504,271.13	589,000.00	84,728.87	85.6
22-35-4300	RECYCLING CHARGES	9,824.15	98,967.48	120,800.00	21,832.52	81.9
	TOTAL CHARGES FOR GARBAGE SERVICES	60,854.77	603,238.61	709,800.00	106,561.39	85.0
	<u>OTHER REVENUES</u>					
22-36-1000	INTEREST	293.52	2,681.46	.00	(2,681.46)	.0
	TOTAL OTHER REVENUES	293.52	2,681.46	.00	(2,681.46)	.0
	TOTAL FUND REVENUE	61,148.29	605,920.07	709,800.00	103,879.93	85.4

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

GARBAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE EXPENDITURES</u>					
22-45-1000 GARBAGE CONTRACT FEE	27,832.05	234,145.89	351,200.00	117,054.11	66.7
22-45-1300 RECYCLE CONTRACT FEE	9,778.83	78,046.99	120,900.00	42,853.01	64.6
22-45-5025 MERCHANT FEES	748.66	7,058.80	.00	(7,058.80)	.0
22-45-5500 TIPPING FEE	27,999.50	158,272.00	229,600.00	71,328.00	68.9
22-45-6560 SUPPLIES/POSTAGE	1,325.52	11,950.01	8,100.00	(3,850.01)	147.5
TOTAL GARBAGE EXPENDITURES	67,684.56	489,473.69	709,800.00	220,326.31	69.0
TOTAL FUND EXPENDITURES	67,684.56	489,473.69	709,800.00	220,326.31	69.0
NET REVENUE OVER EXPENDITURES	(6,536.27)	116,446.38	.00	(116,446.38)	.0

HOOPER CITY
BALANCE SHEET
APRIL 30, 2025

STORM WATER FUND

ASSETS

23-101010	CASH IN COMBINED FUND	875,942.63	
23-103012	ACCOUNTS RECEIVABLE-STORM WATE	(490.72)	
23-103014	ALLOWANCE FOR BAD DEBT-STORMWA	(284.75)	
23-103040	INFRASTRUCTURE	135,884.11	
23-103100	ACCUMULATED DEPRECIATION	(20,382.62)	
TOTAL ASSETS			<u>990,668.65</u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
23-301027	RESERVED FOR PROJECT	165,381.10	
23-305000	UNRESERVED	568,010.90	
	REVENUE OVER EXPENDITURES - YTD	<u>257,276.65</u>	
BALANCE - CURRENT DATE		<u>990,668.65</u>	
TOTAL FUND EQUITY			<u>990,668.65</u>
TOTAL LIABILITIES AND EQUITY			<u>990,668.65</u>

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

STORM WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
23-33-4100 STORM WATER CHARGES	14,519.04	144,314.09	169,800.00	25,485.91	85.0
TOTAL SOURCE 33	14,519.04	144,314.09	169,800.00	25,485.91	85.0
<u>STORM WATER REVENUES</u>					
23-36-1000 INTEREST	3,250.33	18,393.58	.00	(18,393.58)	.0
23-36-4120 GRANT INCOME	165,381.10	165,381.10	.00	(165,381.10)	.0
TOTAL STORM WATER REVENUES	168,631.43	183,774.68	.00	(183,774.68)	.0
TOTAL FUND REVENUE	183,150.47	328,088.77	169,800.00	(158,288.77)	193.2

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

STORM WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>STORM WATER EXPENSES</u>					
23-44-1000	STORM WATER EXPENSE	49,780.47	69,123.69	169,800.00	100,676.31	40.7
23-44-5025	MERCHANT FEES	179.42	1,688.43	.00	(1,688.43)	.0
	TOTAL STORM WATER EXPENSES	49,959.89	70,812.12	169,800.00	98,987.88	41.7
	TOTAL FUND EXPENDITURES	49,959.89	70,812.12	169,800.00	98,987.88	41.7
	NET REVENUE OVER EXPENDITURES	133,190.58	257,276.65	.00	(257,276.65)	.0

HOOPER CITY
BALANCE SHEET
APRIL 30, 2025

CAPITAL PROJECTS

<u>ASSETS</u>			
30-101010	CASH IN COMBINED FUND	4,160,851.37	
30-103010	DEPOSITS	200.00	
	TOTAL ASSETS		4,161,051.37
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
30-201110	ACCOUNTS PAYABLE - CAPITAL PRO	(.03)	
	TOTAL LIABILITIES		(.03)
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
30-301020	RESTRICTED FOR PARK IMPACT FEE	88,225.00	
30-305000	ASSIGNED FOR CAPITAL PROJECTS	3,465,180.33	
	REVENUE OVER EXPENDITURES - YTD	607,646.07	
	BALANCE - CURRENT DATE	4,161,051.40	
	TOTAL FUND EQUITY		4,161,051.40
	TOTAL LIABILITIES AND EQUITY		4,161,051.37

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>REVENUE</u>					
30-32-1100	IMPACT FEE: PARKS	.00	32,859.00	59,633.00	26,774.00	55.1
30-32-1400	RAMP GRANTS (YEARLY)	.00	227,355.00	10,276.00	(217,079.00)	2212.5
30-32-1710	5500 W PROJECT	10,694.00	2,170,723.68	2,265,000.00	94,276.32	95.8
	TOTAL REVENUE	10,694.00	2,430,937.68	2,334,909.00	(96,028.68)	104.1
	<u>MISCELLANEOUS</u>					
30-36-1000	INTEREST	14,673.53	96,444.31	14,000.00	(82,444.31)	688.9
	TOTAL MISCELLANEOUS	14,673.53	96,444.31	14,000.00	(82,444.31)	688.9
	<u>SOURCE 38</u>					
30-38-8000	APPROPRIATION OF FUND BALANCE	.00	.00	1,421,367.00	1,421,367.00	.0
	TOTAL SOURCE 38	.00	.00	1,421,367.00	1,421,367.00	.0
	<u>SOURCE 39</u>					
30-39-1010	TRANSFER IN - CAPITAL PROJECTS	19,595.25	195,952.50	235,143.00	39,190.50	83.3
	TOTAL SOURCE 39	19,595.25	195,952.50	235,143.00	39,190.50	83.3
	TOTAL FUND REVENUE	44,962.78	2,723,334.49	4,005,419.00	1,282,084.51	68.0

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2025

CAPITAL PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPROVEMENTS</u>					
30-44-2000 PARKS AND TRAILS	.00	(29,732.72)	10,276.00	40,008.72	(289.3)
30-44-2040 CAPITAL EXPENDITURES	22,633.00	171,631.00	750,000.00	578,369.00	22.9
30-44-2335 5500 W PROJECT	.00	1,960,530.14	2,910,000.00	949,469.86	67.4
30-44-3040 CITY HALL RENOVATION	.00	.00	100,000.00	100,000.00	.0
30-44-3050 SMITH'S DEVELOPMENT EXPENSES	.00	13,260.00	.00	(13,260.00)	.0
TOTAL CAPITAL IMPROVEMENTS	22,633.00	2,115,688.42	3,770,276.00	1,654,587.58	56.1
<u>DEPARTMENT 48</u>					
30-48-8000 INCREASE IN FUND BALANCE	.00	.00	235,143.00	235,143.00	.0
TOTAL DEPARTMENT 48	.00	.00	235,143.00	235,143.00	.0
TOTAL FUND EXPENDITURES	22,633.00	2,115,688.42	4,005,419.00	1,889,730.58	52.8
NET REVENUE OVER EXPENDITURES	22,329.78	607,646.07	.00	(607,646.07)	.0

HOOPER CITY
EQUITY RESERVES
4/30/2025

10-30-1000

CLASS C ROADS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				760,101.35
JULY 2024	-	4,287.17		755,814.18
AUGUST 2024		3,805.33		752,008.85
SEPTEMBER 2024		15,044.98		736,963.87
OCTOBER 2024		10,676.25		726,287.62
NOVEMBER 2024	205,360.66	6,172.69		925,475.59
DECEMBER 2024	80,452.01	58,461.52		947,466.08
JANUARY 2025	112,227.91	13,279.42		1,046,414.57
FEBRUARY 2025	-	4,315.02		1,042,099.55
MARCH 2025	-	827.18		1,041,272.37
APRIL 2025	86,165.93	10,063.65		1,117,374.65
MAY 2025				1,117,374.65
JUNE 2025				1,117,374.65
	484,206.51	126,933.21	-	
10-33-5600		10-44-15##		

10-30-2000

LOCAL OPTION TRANSIT

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				1,412,318.02
JULY 2024				1,412,318.02
AUGUST 2024				1,412,318.02
SEPTEMBER 2024				1,412,318.02
OCTOBER 2024		20,116.67		1,392,201.35
NOVEMBER 2024		1,430.85		1,390,770.50
DECEMBER 2024		6,826.34		1,383,944.16
JANUARY 2025		4,396.30		1,379,547.86
FEBRUARY 2025	-	2,485.35		1,377,062.51
MARCH 2025		3,747.24		1,373,315.27
APRIL 2025		6,837.25		1,366,478.02
MAY 2025				1,366,478.02
JUNE 2025				1,366,478.02
	-	45,840.00	-	
10-30-2000		10-44-60## thru 63##		

23-30-3010

RESERVED IN STORM WATER

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				165,381.00
JULY 2024				165,381.00
AUGUST 2024				165,381.00
SEPTEMBER 2024				165,381.00
OCTOBER 2024				165,381.00
NOVEMBER 2024				165,381.00
DECEMBER 2024				165,381.00
JANUARY 2025				165,381.00
FEBRUARY 2025				165,381.00
MARCH 2025				165,381.00
APRIL 2025				165,381.00
MAY 2025				165,381.00
JUNE 2025				165,381.00
	-	-	-	165,381.00
10-30-13010				

20-30-1026

RESERVE IN SEWER FUND

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				52,153.91
JULY 2024				52,153.91
AUGUST 2024				52,153.91
SEPTEMBER 2024				52,153.91
OCTOBER 2024				52,153.91
NOVEMBER 2024				52,153.91
DECEMBER 2024				52,153.91
JANUARY 2025				52,153.91
FEBRUARY 2025				52,153.91
MARCH 2025				52,153.91
APRIL 2025				52,153.91
MAY 2025				52,153.91
JUNE 2025				52,153.91
	-	-	-	52,153.91

`10302500

**5% OF UTILITY TAX
(Emergency Preparedness fund)**

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				-
JULY 2024				-
AUGUST 2024				-
SEPTEMBER 2024				-
OCTOBER 2024				-
NOVEMBER 2024	8,289.71			8,289.71
DECEMBER 2024	2,432.92			10,722.63
JANUARY 2025	1,040.92			11,763.55
FEBRUARY 2025	1,950.87			13,714.42
MARCH 2025	2,287.27			16,001.69
APRIL 2025	1,879.04			17,880.73
MAY 2025				17,880.73
JUNE 2025				17,880.73
	17,880.73	-	-	17,880.73

PARK IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				55,366.00
JULY 2024	4,868.00			60,234.00
AUGUST 2024	4,868.00			65,102.00
SEPTEMBER 2024	3,651.00			68,753.00
OCTOBER 2024	3,651.00			72,404.00
NOVEMBER 2024	8,519.00			80,923.00
DECEMBER 2024	1,217.00			82,140.00
JANUARY 2025	1,217.00			83,357.00
FEBRUARY 2025	-			83,357.00
MARCH 2025	4,868.00			88,225.00
APRIL 2025	-			88,225.00
MAY 2025				88,225.00
JUNE 2025				88,225.00
	32,859.00	-	-	

30-30-1020

20-30-1010

SEWER IMPACT FEES

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				-
JULY 2024	16,084.00			16,084.00
AUGUST 2024	16,084.00			32,168.00
SEPTEMBER 2024	12,063.00			44,231.00
OCTOBER 2024	12,063.00			56,294.00
NOVEMBER 2024	24,126.00			80,420.00
DECEMBER 2024	4,021.00			84,441.00
JANUARY 2025	4,021.00			88,462.00
FEBRUARY 2025	-			88,462.00
MARCH 2025	16,084.00			104,546.00
APRIL 2025	-			104,546.00
MAY 2025				104,546.00
JUNE 2025				104,546.00
	104,546.00	-	-	
20-30-1010				

UDWQ LOAN SERVICING

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				322,500.00
JULY 2024				322,500.00
AUGUST 2024				322,500.00
SEPTEMBER 2024				322,500.00
OCTOBER 2024				322,500.00
NOVEMBER 2024				322,500.00
DECEMBER 2024				322,500.00
JANUARY 2025				322,500.00
FEBRUARY 2025				322,500.00
MARCH 2025				322,500.00
APRIL 2025				322,500.00
MAY 2025				322,500.00
JUNE 2025				322,500.00
	-	-	-	

SEWER REPLACEMENT COSTS

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2024				600,000.00
JULY 2024				600,000.00
AUGUST 2024				600,000.00
SEPTEMBER 2024				600,000.00
OCTOBER 2024				600,000.00
NOVEMBER 2024				600,000.00
DECEMBER 2024				600,000.00
JANUARY 2025				600,000.00
FEBRUARY 2025				600,000.00
MARCH 2025				600,000.00
APRIL 2025				600,000.00
MAY 2025				600,000.00
JUNE 2025				600,000.00
	-	-	-	

GENERAL FUND INCOME

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
Taxes				
10-31-1000	Property Taxes	288,325	275,325	290,000
`10-31-3000	Sales and Use Taxes	1,720,894	1,750,000	1,700,000
`10-31-4000	Franchise	55,096	33,500	57,400
`10-31-4050	Utility Franchise	311,974	392,859	400,000
`10-31-4100	Telecommunications	24,072	26,100	26,000
`10-31-5000	Sales Tax .25%	161,452	164,000	160,000
	Total Taxes	2,561,813	2,641,784	2,633,400
Licenses				
10-32-1000	Business Licenses	15,253	15,500	14,000
10-32-2010	Excavation	16,909	24,000	23,000
10-32-2020	Conditional Use Permits	5,025	3,000	4,000
10-32-2110	Building Permits	310,513	205,000	180,000
10-32-2120	State Fee	1,165	2,200	1,800
10-32-2130	Plan Check Fees	81,015	52,000	45,000
	Total Licenses	429,880	301,700	267,800
Intergovernmental				
10-33-5600	Class C" Road Funds"	524,605	530,000	550,000
10-33-5650	Local Option Roads	-	-	-
10-33-5800	Liquor Funds	6,145	-	6,145
10-33-7000	Grants Local Units			172,400
10-33-7000	Grants Local Units	427,467	-	10,000
	Total Intergovernmental	958,217	530,000	738,545
Charges for Services				
10-34-1300	Zoning and Subdivision Fees	4,833	5,704	3,000
10-34-1400	Cemetery Lot Fees	40,751	59,000	36,000
10-34-1410	Cemetery Services	29,500	5,400	20,000
10-34-7010	Arena	4,920	2,700	2,000
10-34-7020	Bowery	1,155	650	1,500
10-34-7030	Civic Center	725	1,200	250
10-34-7050	Newsletter	-	-	-
	Total Charges for Services	81,884	74,654	62,750
Fines & Forfeitures				
10-35-1000	Fines	22,613	22,000	20,000
	Total Fines & Forfeitures	22,613	22,000	20,000

GENERAL FUND INCOME

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
Miscellaneous				
10-36-0050	Tomato Day Receipts	95,334	85,100	80,000
	Tomato Days Grant			50,000
10-36-1000	Interest	496,311	219,000	225,000
10-36-8000	Other	916	21,742	500
10-36-8100	CERT		-	16,000
10-36-8005	Senior Lunch	-	-	300
10-39-9999	UNKNOWN	-	-	-
	Total Miscellaneous	592,561	325,842	371,800
<hr/>				
Total Income		4,646,968	3,895,980	4,094,295

GENERAL FUND EXPENSE

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
General Government				
Governance				
10-41-1100	Council	6,536	9,000	15,000
10-41-1200	Council Training	6,039	3,100	7,200
10-41-3100	Executive	5,381	9,000	12,000
10-41-8000	Planning Commission	5,037	4,200	9,800
10-41-8010	Planning Commission Training	600	-	4,500
	Total Governance	23,593	25,300	48,500
Operating				
10-41-4100	Auditor	3,625	7,250	4,200
10-41-4300	Accounting	22,460	26,000	35,000
10-41-4400	Recorder	109	100	-
10-41-4500	Attorney	40,623	20,000	45,000
10-41-4501	Settlement	125,000	-	-
10-41-4510	Donations	-	-	6,450
10-41-4600	Inspection Infra Fee	-	-	5,000
10-41-5000	Miscellaneous	1,456	1,200	3,000
10-41-5010	Interest Expense	257	-	200
10-41-5025	Merchant/Bank Fees	4,930	-	500
10-41-5050	Engineering General	42,187	234,967	80,000
	Transporation Grant- Engineering			100,000
10-41-5075	Information Technology	17,059	36,395	30,000
10-41-5085	Computer Replacement	3,437	6,216	3,000
10-41-5100	Memberships	6,590	13,500	7,500
10-41-6000	Maintenance	2,521	5,800	7,000
10-41-6010	Utilities	15,116	8,000	10,000
10-41-6250	Newsletter	2,050	1,600	3,000
10-41-6510	Newspaper	-	500	-
10-41-6520	Elections	17,068	-	10,000
10-41-6530	Training	2,094	500	4,000
10-41-6535	Spring/Fall Cleanup	2,981	3,000	4,000
10-41-6540	Postage	1,008	200	3,000
10-41-6547	Signage	-	-	-
10-41-6550	Small Equipment	-	-	4,900
10-41-6560	Supplies	5,245	4,300	8,000
10-41-6565	Liability Insurance	453	25,000	25,100
10-41-8020	Computer Programs	8,124	11,300	20,000
	Total Operating	324,393	405,828	418,850
10-41-4520	CARES Act/ARPA	419,590	-	-

GENERAL FUND EXPENSE

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
Employees				
10-41-6610	Salaries and Wages	93,452	78,000	76,800
10-41-6615	FICA	8,770	7,000	5,800
10-41-6620	Retirement	12,323	8,300	14,600
10-41-6625	Health Insurance - Admin	21,388	23,040	21,000
10-41-6622	Clothing Allowance	-	-	1,000
10-41-6623	Employee reward	-	-	250
10-41-6630	Workers' Compensation	828	100	810
10-41-6600	Life Insurance	56	60	90
	Total Employees	136,817	116,500	120,350
	Total General Government	904,393	547,628	587,700

GENERAL FUND EXPENSE

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
Public Safety				
10-42-1000	Police	652,425	649,121	746,381
10-42-1110	Emergency Management	1,000	-	9,600
10-42-3000	Code Enforcement	-	-	7,000
10-42-5300	Animal Control - Shelter	31,352	33,400	45,521
10-42-5310	Animal Control Bond	8,910	2,500	8,755
10-42-5320	Animal Control-Services	33,027	16,000	29,948
10-41-6545	School Crossing Guards	36,646	45,000	45,000
	Total Public Safety	763,360	746,021	892,205
Recreation & Community Events				
10-43-6700	Youth Council Expenditures	452	-	1,000
10-43-6800	Halloween Haunt	-	4,425	5,000
10-43-6850	Easter Hunt	-	-	4,000
10-43-6860	Health Fair	-	-	2,500
10-43-6870	Senior lunches/Roy	-	-	4,000
10-43-6880	CERT	-	-	16,000
10-43-9000	Community Events/ Education	7,414	8,500	5,000
10-43-9100	Tomato Days	85,607	110,000	100,000
	Other- Grant	-	-	50,000
	Total Recreation & Community Events	93,473	122,925	187,500

GENERAL FUND EXPENSE

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
Highways				
	Operating			
10-44-1010	Equipment Rental	15,433	28,000	15,500
10-44-1020	Fuel	10,504	8,300	11,150
10-44-1025	Spray & Chemical	-	100	4,000
10-44-1505	HA5 - Developer Reimbursement	(19,403)		2,000
10-44-1540	Sweeping - Roads	-		-
10-44-1545	Street Light Maint - Roads	38,459	27,100	44,000
10-44-2000	Emergency Projects	-		-
10-44-5550	Shop - Tools/Supplies/Consum	3,473	12,500	7,000
10-44-5600	Training/Cert/Travel	1,640	1,800	10,000
	Impact Fee Study			100,000
10-44-5700	Storm Drain Maint/Clean	1,691	5,800	7,000
10-44-5800	Storm Drain Pumps	375	400	-
10-44-5900	School Crossings Maint	249	250	500
10-44-6000	General Maintenance	1,308	4,300	7,000
10-44-6100	Vehicles/Equip Maintenance	17,614	38,133	22,000
10-44-6200	Roadside Mowing	-	-	-
10-44-6300	Road Dump Fees	3,500	14,933	4,500
10-44-9500	Public Works Equipment	490	19,000	5,000
	Total Operating	75,333	160,617	239,650
	Class C Roads			
10-44-1510	Crackseal - Roads	-		65,000
10-44-1515	Surface Maintenance - Roads	-	300	316,800
10-44-1520	Reclamation/Overlay - Roads	1,060	32,000	1,098,240
10-44-1525	Pot Holes/Patching - Roads	5,000	34,300	16,500
10-44-1530	Striping/Signage/Posts - Roads	6,999	13,800	20,000
10-44-1535	Snow Removal/Salt/Blades-Roads	30,863	10,600	23,500
10-44-5000	Engineering	-	-	10,000
10-44-6100	Vehicles/Equip Maintenance	-	-	10,000
	Total Class C	43,922	91,000	1,560,040

GENERAL FUND EXPENSE

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
Employees				
10-44-6600	Life Insurance	53	60	140
10-44-6610	Salaries and Wages	120,652	146,203	245,800
10-44-6615	FICA	9,225	11,500	18,500
10-44-6620	Retirement	19,772	23,500	46,700
10-44-6625	Health Insurance - Public Work	10,988	18,500	64,500
10-44-6622	Clothing Allowance			2,200
10-44-6623	Employee reward			250
10-44-6630	Workers' Compensation	1,068	1,000	8,400
	Total Employees	161,758	200,763	386,490
Total Highways		237,091	361,379	2,186,180

Parks

Operating				
10-45-1010	Equipment Rental	15,333	100	10,500
10-45-1015	Fertilizer	6,220	100	4,000
10-45-1020	Fuel	10,287	8,300	11,150
10-45-1025	Spray & Chemical	814	100	2,000
10-45-1030	General Maint/Cleaning/Mowing	18,150	5,700	12,000
10-45-1035	Sprinkler Parts & Repair	5,082	70	9,000
10-45-1060	Utilities	4,299	10,500	15,200
10-45-1065	Utilities-Secondary Water	44,195	19,000	24,700
10-45-5500	West Haven Recreation Fees	14	1,500	1,000
10-45-5550	Shop - Tools/Supplies/Consum	6,951	4,500	9,000
10-45-5600	Training/Cert/Travel	107	300	750
	Impact Fee Study			100,000
10-45-6100	Vehicles/Equip Maintenance	31,570	4,500	20,000
10-45-6105	Veterans Memorial Maintence	-	1,400	1,700
10-45-6120	Park Building Maintenance	984	-	5,000
10-45-6130	Trail Maintenance-Local Option	-	-	10,000
10-45-6300	Park Dump Fees	3,156	-	4,500
10-45-9000	Parks Equipment	7,858	1,000	10,000
	Total Operating	155,020	57,070	250,500
Arena				
10-45-6110	Arena Maintenance	1,744	5,200	3,000
10-45-6120	Arena Equipment Rental	-	4,500	5,000
	Total Arena	1,744	9,700	8,000

GENERAL FUND EXPENSE

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
	Employees			
10-45-6600	Life Insurance	159	180	260
10-45-6610	Salaries and Wages	289,307	372,473	172,500
10-45-6611	Part-time Wages	-	415	1,000
10-45-6615	FICA	22,202	28,397	13,000
10-45-6620	Retirement	39,918	53,511	33,000
10-45-6625	Health Insurance - Parks	38,075	45,000	26,100
10-45-6630	Workers' Compensation	2,562	-	5,800
10-45-8500	Unemployment Costs	-	-	2,000
	Total employees	392,223	499,976	253,660
	Total Parks	548,987	566,746	512,160

Community Dev/Inspections

	Operating			
10-46-5075	Hooper Plus Software	7,566	-	5,100
10-46-5600	Training/Cert/Travel	-	-	1,000
10-46-5660	Memberships	-	-	500
10-46-6100	Vehicle Maintenance	309	650	3,000
10-46-6540	Postage	-	-	300
10-46-6550	Contract Services- Building Inspector	93,890	78,760	90,000
10-46-6560	Supplies	765	100	3,050
10-46-6700	Economic Development	-	-	2,000
	Total Operating	102,530	79,510	104,950
	Employees			
10-46-6600	Life Insurance	38	20	60
10-46-6610	Salaries and Wages	94,737	66,855	67,700
10-46-6615	FICA	7,244	5,113	5,100
10-46-6620	Retirement	15,093	8,668	13,000
10-46-6625	Health Insurance	21,038	28,980	20,500
10-46-6630	Workers' Compensation	839	-	175
	Total Employees	138,989	109,636	106,535
	Total Community Dev/Inspections	241,519	189,146	211,485

Cemetery

	Operating			
10-47-1015	Fertilizer	6,220	-	3,000

GENERAL FUND EXPENSE

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
10-47-1025	Spray & Chemical	814	-	2,000
10-47-1070	Cemetery Exp	21,176	3,500	15,000
10-47-6125	Cemetery Building Maint	-	-	10,000
	Total Operating	28,210	3,500	30,000
	Employees			
10-47-6600	Life Insurance	-	-	60
10-47-6610	Salaries and Wages	-	-	50,000
10-47-6615	FICA	-	-	3,750
10-47-6620	Retirement	-	-	9,500
10-47-6625	Health Insurance	-	-	21,742
10-46-6630	Workers' Compensation	-	-	175
	Total Employees	-	-	85,227
	Total Cemetery	28,210	3,500	115,227
	Transfers			
10-49-1000	Transfer Out-Capital Projects Fund	3,550,000	235,144	411,878
	Total Transfers	3,550,000	235,144	411,878
Total Expenses		6,367,033		5,104,335
Total Income		4,646,968		4,094,295
Total Expenses		6,367,033		5,104,335
Subtotal Increase (Decrease) Fund Balance		(1,720,065)		(1,010,040)
Class C Roads Fund Balance Use in excess of income				1,010,040
Increase (Decrease) Fund Balance		(1,720,065)		(0)

SEWER FUND

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
20-32-1000	Impact Fees - Sewer	305,596	139,395	170,000
	Total Impact Fees	305,596	139,395	170,000
Charges for Services				
20-34-4100	Sewer Charges	1,337,120	1,270,425	1,338,750
20-34-4105	CWSD Charges	-	546,949	577,700
20-34-4110	Finance Charges-Sewer	17,627	11,333	8,000
20-34-4200	New Sewer Connections	-	-	5,000
	Total Charges for Services	1,354,747	1,828,708	1,929,450
Other Income				
20-36-1000	Interest	61,780	182,179	120,000
20-36-4120	Grant Revenue	274,287	-	52,154
	Total Other Income	336,067	182,179	172,154
	Total Income	1,996,410	2,150,281	2,271,604

Expenses

Operating

20-46-1000	Utilities	576,845	131,287	181,000
20-46-1001	CWSD - Utilities	-	546,949	577,700
20-46-1005	Bad Debt Expense	-	-	1,500
20-46-3000	Sewer Administration	47,035	64,745	-
	Accounting	-	-	35,000
20-46-4520	ARPA	-	-	52,154
20-46-5000	Engineering	-	-	20,000
	Impact Fee Study			75,000
20-46-5025	Merchant Fees	20,258	18,887	20,000
20-46-5075	Information Technology	-	-	1,000
20-46-5500	New Connection Expenses	240	44	-
20-46-5600	Training/Cert/Travel	2,968	6,432	3,500
20-46-5650	Software Support	-	8,080	8,000
20-46-6560	Supplies/Postage	6,449	5,461	4,000
20-46-6565	Liability Insurance	-	23,976	25,000
	Total Operating	653,795	805,861	1,003,854

SEWER FUND

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
System Maintenance				
20-46-6000	Sewer General Maintenance	364	9,200	10,000
20-46-6010	Vacuum System Maintenance	59,198	35,450	45,000
20-46-6020	Vacuum Station Maintenance	840	3,000	-
20-46-6030	Gravity System Maintenance	29,650	3,500	20,000
20-46-6040	Gravity Lift Station Maintenan	-	-	-
20-46-6050	Blue Stakes	1,688	2,500	2,500
20-46-6555	Sewer Improvements	-	3,000	-
	Total System Maintenance	91,740	56,650	77,500
Equipment				
20-46-6100	Vehicles/Equip Maintenance	3,071	3,600	10,000
20-46-6500	Sewer Equipment Reserve	-	-	-
20-46-6550	Sewer Equipment	-	-	-
20-46-6575	Generator Fuel	-	-	-
20-46-1010	Equipment Rental	8,083	-	9,000
20-46-1020	Fuel	10,267	13,095	15,000
20-46-1040	Depreciation	512,863	512,863	525,000
20-46-5550	Shop - Tools/Supplies/Consum	3,762	-	10,000
	Total Equipment	538,046	529,558	569,000
Employees				
20-46-6600	Life Insurance	87	69	200
20-46-6610	Salaries and Wages - Sewer	182,801	168,000	201,500
20-46-6615	FICA	13,363	12,936	15,100
20-46-6620	Retirement	26,685	26,500	38,400
20-46-6625	Health Insurance - Sewer	16,748	17,500	55,700
20-46-6630	Worker's Compensation	1,619	1,000	4,000
20-46-6640	Pension Expense	(2,123)	-	-
	Total Employees	239,180	226,005	314,900
	Total Operating Expenses	1,522,761	1,618,074	1,965,254
Debt Service				
20-xx-xxxx	Loan Payment	520,000	525,000	530,000
	Total Debt Service	520,000	525,000	530,000
Capital Projects				
20-47-2000	Capital Projects	-	-	407,460
	Total Capital Projects	-	-	407,460

SEWER FUND

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
	Total Expenses	2,042,761	2,143,074	2,902,714

Total Income	1,996,410	2,271,604
Total Expense	2,042,761	2,902,714
Increase (Decrease) in fund balance	(46,351)	(631,110)
Depreciation	512,863	525,000
Increase (Decrease) in cash	466,512	(106,110)
Adjusted for Depreciation (cash flow)		

GARBAGE FUND

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
Charges for Services				
22-35-4100	Garbage Charges	538,657	604,320	701,826
22-35-4300	Recycling Charges	81,589	118,859	149,226
	Total Charges for Services	620,246	723,179	851,052
22-36-1000	Interest	-	3,184	3,000
Total Income		620,246		854,052

GARBAGE FUND

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
Operating Expenses				
22-45-1000	Garbage Contract Fee	308,239	412,628	450,000
22-45-1300	Recycle Contract Fee	110,512	136,536	120,000
22-45-5025	Merchant Fees	-	8,413	8,000
22-45-5500	Tipping Fee	230,523	195,410	241,080
22-45-6560	Supplies/Postage	7,077	14,165	15,772
	Total Operating Expenses	656,351		834,852
Employees				
22-45-6600	Life Insurance	-	-	100
22-45-6610	Salaries and Wages	-	-	11,900
22-45-6615	FICA	-	-	900
22-45-6620	Retirement	-	-	2,300
22-45-6625	Health Insurance	-	-	1,300
22-45-6630	Worker's Compensation	-	-	2,000
22-45-6640	Pension Expense	-	-	-
	Total Employees	-	-	18,500
Total Expenses		656,351	-	853,352
Net Increase (Decrease) fund balance		(36,105)	-	700

STORM WATER FUND
FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
23-33-4100	Storm Water Charges	169,163	173,060	203,760
	ARPA			-
23-36-1000	Interest	-	20,191	10,000
Total Income		169,163	193,251	213,760

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
Operating				
23-44-1000	Storm Water Expense	59,395	25,000	25,000
	Legal			
	Accounting			
23-44-5025	Merchant Fees	-	2,012	2,000
	Impact Fee Study	-	-	120,000
	Engineering Fees	-	-	30,000
	Sweeping	-	-	10,000
	Storm Drain Maint	-	-	7,000
	Storm Water Maint	-	-	-
	Total Operating	59,395	27,012	194,000
Employees				
20-46-6600	Life Insurance	-	-	100
20-46-6610	Salaries and Wages	-	-	47,000
20-46-6615	FICA	-	-	3,600
20-46-6620	Retirement	-	-	8,900
20-46-6625	Health Insurance	-	-	9,800
20-46-6630	Worker's Compensation	-	-	4,000
20-46-6640	Pension Expense	-	-	-
	Total Employees	-	-	73,400
Total Operating Expenses		59,395	27,012	267,400
Capital Projects				
23-46-2000	5900 West Project	-	-	-
	Pumps	-	-	-
		-	-	-
	Total Capital Projects	-	-	-
Total Expenses		59,395	27,012	267,400
Net Increase (Decrease) fund balance		109,768	166,239	(53,640)

CAPITAL PROJECTS FUND

FOR THE YEAR ENDING JUNE 30, 2026

Account Number	Account Title	FY 24 Pri Year Actual	FY 25 Cur Year Estimate	FY 26 Tentative Budget
Impact Fees				
30-32-1100	Impact Fee: Parks	93,709	43,900	50,000
	Total Impact Fees	93,709	43,900	50,000
Other Income				
30-32-1400	Ramp Grants (Yearly)	-	227,355	269,618
30-32-1710	5500 W Project	2,442,737	2,160,030	2,609,000
30-36-1000	Interest	-	109,333	50,000
	Total Other Income	2,630,155	2,584,518	2,928,618
Transfers				
30-38-8000	Appropriation of Fund Balance	-	-	-
30-39-1010	Transfer In - General Fund	3,550,000	235,143	411,878
	Total Transfers	3,550,000	235,143	411,878
	Total Income	6,273,864	2,863,561	3,390,496
Expenses				
30-44-2000	Parks and Trails	369,776	-	336,387
30-44-2040	Capital Expenditures	-	149,000	-
30-44-2300	Cemetery Improvement Project	-	-	10,000
30-44-2310	Shed Project	-	-	-
30-44-2330	Infrastructure Upgrade	-	-	-
30-44-2335	5500 W Project	2,852,595	1,961,000	-
30-44-2336	5100 Project- 3300 to 4000 S	-	-	340,000
30-44-2337	5500 W - 5500 S to Davis	-	-	3,109,000
30-44-3030	Property Aquisition	-	-	-
30-44-3040	City Hall Renovation	-	-	10,000
30-44-3045	Community Park Upgrades	25,124	-	-
30-44-3050	Smith's Development Expenses	-	13,500	-
	Total Expenses	3,247,495	2,123,500	3,805,387
Transfers				
30-48-8000	Increase in Fund Balance	-	-	-
30-49-1100	Tranfer Out - General Fund	-	-	-
	Total Transfers	-	-	-
	Total Expenses	3,247,495	2,123,500	3,805,387
Total Income		6,273,864	2,863,561	3,390,496
Total Expenses		3,247,495	2,123,500	3,805,387
Increase (Decrease) Fund Balance		3,026,369	740,061	(414,891)

Sewer Long Term Capital

Description	Amount	FY 26	FY 27	FY 28	FY 29	FY 30	Notes
		Year 1	Year 2	Year 3	Year 4	Year 5	
Redundant Pump (Hooper Landing- Lakeview)	48,700.00	48,700.00	48,700.00	48,700.00	48,700.00	48,700.00	22 pumps- possible every years
Vacuum Pump Exchange (3 of 9)	52,500.00	52,500.00	52,500.00	52,500.00	17,500.00	17,500.00	123, next 3 years then we can
Control Panal Upgrades (LV, HL, F)	218,000.00	-	143,880.00	74,120.00	-	-	back off to 1 a year
Vac Sewer Swing Arm Valce Replacement (3 of 9)	7,700.00	-	7,700.00	7,700.00	2,566.67	2,566.67	5 years 1/3 next
Biofilters	75,000.00	25,000.00	25,000.00	25,000.00			123, next 3 years then we can
Plug Valve Replacement	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	back off to 1 a year
Vac Station VFD Replacement	15,200.00	15,200.00	15,200.00	15,200.00	15,200.00	15,200.00	3- 1 each year
Allen Bradley PLC Replacement Upgrade	150,000.00	150,000.00					All Old - Have 6- after this then
Town Vac Station Control Room Temperature Control Module (AC)	10,260.00	10,260.00				10,260.00	we could go every other year
Manhole(s) Bypass at North Vac Station (Deteriorated	100,000.00	100,000.00					1 a year
Total		407,460.00	298,780.00	229,020.00	89,766.67	100,026.67	Original- 10 year rotation
Small Sewer Lateral Camera	4,200.00			4,200.00			every 5 years
Van Truck Equipped with all emergency Sewer Parts & Supplies	65,475.00			65,475.00			
Vacuum Trailer	131,015.00				131,015.00		
Total		407,460.00	298,780.00	298,695.00	220,781.67	100,026.67	

Storm Water Long Term Plan

Description	Amount	FY 26	FY 27	FY 28	FY 29	FY 30	Notes
		Year 1	Year 2	Year 3	Year 4	Year 5	
5900 West Project	?	?					Remaining reserved funds \$169,000
Total							

Capital Projects Long Term Plan

Dept	Description	Amount	FY 26 Year 1	FY 27 Year 2	FY 28 Year 3	FY 29 Year 4	FY 30 Year 5	Income Linked	Net effect	Notes
Parks	Zero Turn Mower	18,769	18,769		18,769		18,769			
Parks	Truck	65,000			65,500		65,500			
Parks	2nd Mowing Crew	2,500			2,500					
Parks	Diamond C Gooseneck Tilt Deck	27,411		27,411						
Parks	Fencing & Gates at the Old Park	8,000				8,000				
Parks	Power Upgrade	14,000	14,000					11,000	3,000	
Parks	Bleachers	223,900	223,900					198,900	25,000	120,000 Grant & 78,900 Park Impact Fees
General	Pickleball Sprinklers	15,000	15,000					-		
General	Pickleball Lawn	64,718	64,718					59,718	5,000	
PW	Material Bins for PW Yard	46,798				46,798				
PW	Addition to Metal Bldg for Parts & Trackhoe (no floor)	48,000		48,000						
PW	Fencing and Gates for Yard	15,720	15,720							
Cem	Sprinkler System	10,000	10,000							
Total			362,107	75,411	86,769	54,798	84,269	269,618		
		Income	269,618							
		Net Effect	(92,489)							

Dept	Description	Amount	FY 26 Year 1	FY 27 Year 2	FY 28 Year 3	FY 29 Year 4	FY 30 Year 5	Income Linked	Net effect	Notes
Class C	5100 Project- 3300 to 4000 S	340,000	340,000							Committed
Class C	5500 W - 5500 S to Davis	500,000	3,109,000					2,609,000	500,000	Committed
Class C	5500 W- North end 4200	150,000								Needs paid in FY 25
Class C	5500 S 5100 S on 5500 W			200,000						2 M funding
Total			3,449,000					2,609,000	500,000	
		Income	2,609,000							
		Net Effect	(840,000)							

10-4F-8 Home Signs

Accessory nameplate and home occupation signs are permitted and classified as an accessory use in all base zones and do not require a permit.

- A. One accessory nameplate and home occupation sign or combination thereof is permitted for each dwelling.
- B. The erection of such signs are subject to the following design standards:
 - 1. Each sign, including combination signs, shall not exceed 2 square feet in area and may be illuminated by internal illumination only.
 - 2. Home occupation signs must be attached flatly to the building not to exceed the height of the eaves line.

10-4A-18 Fencing

Each applicant shall be required to furnish and install a permanent, city standard, 6-foot chain link or approved equal separation fence between varying land uses (LUSF). Fence shall be installed along surveyed property lines and at the approved compacted final grade of the project. If an elevation differential exists at the property line; a thickened mow strip or a retaining wall may be required in conjunction with or prior to the fencing requirement.

The City Council may waive the LUSF requirement in a minor subdivision where the same entity owns all of the adjacent property with different land uses.

The final construction drawings shall show all required LUSF, height, and material required at final City Council approval.

In addition to the land use separation fence, fences will be required when the Planning Commission determines that a hazardous condition may exist or a buffer screen is necessary for the project.

No building permits shall be issued until said fence improvements have been duly installed.

LUSF is a requirement intended to provide a physical separation between differing land uses and zoning, providing; safety, convenience and other protections to each differing land use. The fence is owned and maintained by the property owner that installs the fence. Any post-development alteration or replacement of the LUSF must be done in accordance with the intent of the ordinance. Alterations or replacements of any portion of the LUSF must not affect the structural integrity or function of the remaining fence. Alterations shall use materials and components equal to or better than the existing LUSF.

Proposed Change:

The Planning Commission may waive the LUSF requirement in a minor subdivision where the same entity owns all of the adjacent property with different land uses.