City of Naples

Naples City Special Meeting
June 9, 2025 - 6:00 p.m.
1420 East 2850 South
Naples, UT 84078

1. ACKNOWLEDGMENT AND APPROVAL OF SPECIAL MEETING
2. PARK TRAIL PROJECT - APPROVE UDOT RECOMMENDATION TO AWARD BID
3. BUDGET WORKSHOP
4. ADJOURNMENT

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify the Naples City offices at 789-9090, 1420 East 2850 South, Naples, UT 84078 at least 48 hours in advance of the meeting. All meetings are held at 1420 East 2850 South, Naples, UT unless otherwise noticed. The undersigned, duly appointed City Recorder, does hereby certify that the above agenda was posted at the Naples City Office, on the City's website www.naplescityut.gov, and on the State Public Meeting Notice website https://www.utah.gov/pmn/. Nikki W. Kay

Naples Trail
Project

UDOT BIDS

Naples Trail							
PIN 20956	Base Bid		Time (Days)	Time (Dollars)		
Contractor	Bid Total	% of EE	Segment 1	Segment 1	Total Bid P+T	% of EE
Eng Est:	$ 1,206,039.60		46	$ 72,220.00	$ 1,278,259.60	
A134A	$ 1,086,059.00	90.05%	57	$ 89,490.00	$ 1,175,549.00	91.96%
2C5BC	$ 1,391,931.05	115.41%	62	$ 97,340.00	$ 1,489,271.05	116.51%

Only two bids received on this local government project today, which is why results are blinded.
I have reviewed the blinded bid abstract and the only concern that I have is the Chip Seal Item.
The low bidder bid it at $45.00 per square yard. EE was at $9.00 per square yard and the 2nd bidder was at $7.75 per square yard.
I think it would be good for the designer to quickly check that quantity to make sure there isn't a major overrun that would change bidder ranking,
which I don't think we would see that, but it would be important to understand the budget risk of this item.
Besides the chip seal item concern, I see no materially unbalancing in the low bid, that would consider the bid irregular or non-responsive.

I would recommend awarding the project to **A134A.**
Let me know if you have any questions or need assistance during construction.

Thanks,
Tony Breinholt
UDOT Constructability/Estimate Support (Consultant)

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
GENERAL FUND							
TAXES							
10-31-100	CURRENT YEAR PROPERTY TAXES	77,850.44	88,276.67	74,562.16	69,385.65	79,599.00	78,000.00
10-31-120	PERSONAL PROPERTY TAXES	66.84	.00	.00	.00	.00	.00
10-31-200	DELINQUENT PROPERTY TAX	2,064.86	16.96	67.36	.00	1,401.00	100.00
10-31-210	FEE-IN-LIEU OF PROPERTY TAXES	7,587.52	9,653.52	21,637.98	6,579.75	7,000.00	5,000.00
10-31-220	PENALTIES/INT ON DELIQ TAXES	666.32	1,548.10	2,191.18	1,766.30	500.00	1,000.00
10-31-300	SALES AND USE TAXES	1,630,255.19	1,937,419.87	2,111,075.38	1,561,705.39	2,100,000.00	1,900,000.00
10-31-301	HIGHWAY USE TAXES	692,023.30	850,067.22	935,179.26	678,025.95	850,000.00	825,000.00
10-31-400	FRANCHISE TAXES	184,204.09	240,867.89	237,648.86	183,821.89	175,000.00	180,000.00
10-31-401	TELECOMMUNICATION TAX	16,971.32	16,427.43	17,662.84	13,552.07	15,000.00	15,000.00
10-31-500	TRANSIENT ROOM TAX	23,980.60	31,478.07	46,374.08	13,014.77	30,000.00	30,000.00
	Total TAXES:	2,635,670.48	3,175,755.73	3,446,399.10	2,527,851.77	3,258,500.00	3,034,100.00
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES AND PERMITS	18,680.77	15,880.00	18,546.82	16,222.75	19,000.00	19,000.00
10-32-150	MISC LICENSES & PERMITS	250.00	500.00	4,774.00	1,050.00	500.00	500.00
10-32-200	BUILDING PERMIT FEES	56,359.28	27,917.50	45,000.00	72,507.50	25,000.00	25,000.00
10-32-205	BUILDING PERMT BOND FORFEITURE	3,000.00	2,500.00	500.00	.00	2,000.00	500.00
10-32-210	STATE SHARE 1%	605.02	279.18	439.85	722.48	500.00	500.00
	Total LICENSES AND PERMITS:	78,895.07	47,076.68	69,260.67	90,502.73	47,000.00	45,500.00
INTERGOVERNMENTAL REVENUE							
10-33-401	STATE GRANT/JAG GRANT	.00	3,500.00	4,000.00	4,500.00	4,000.00	4,000.00
10-33-402	CDBG GRANT	.00	.00	.00	.00	.00	2,000.00
10-33-421	STATE POLICE DEPARTMENT GRANT	.00	4,504.00	6,965.00	.00	6,000.00	.00
10-33-422	JAG GRANT	.00	.00	517.50	.00	.00	.00
10-33-424	SCHOOL RESOURCE OFFICER	20,000.00	20,000.00	20,000.00	51,500.00	20,000.00	20,000.00
10-33-425	SHSP GRANT	13,084.00	9,364.00	13,014.95	.00	.00	.00
10-33-427	UINTH CO EOC LAW ENF GRANT	.00	22,910.00	.00	.00	.00	.00
10-33-428	OFFICER WELLNESS GRANT - DPS	.00	8,000.00	1,578.00	.00	2,000.00	.00
10-33-475	UT LOCAL GOV'T TRUST-SAFETY GR	1,161.00	870.00	1,240.00	1,240.00	1,200.00	1,200.00
10-33-480	UT LOCAL GOV'T TRUST- REBATE	.00	.00	4,569.00	3,145.00	4,000.00	4,000.00
10-33-560	CLASS "C" ROAD FUND ALLOTMENT	151,097.95	160,945.61	167,676.51	130,880.79	165,000.00	165,000.00
10-33-561	RURAL TRANSPORTN INFRASTRUCTRE	.00	.00	114,977.45	57,892.14	.00	.00
10-33-570	LIQUOR TAX DISTRIBUTION	4,202.10	5,534.67	4,240.91	4,745.34	5,000.00	5,000.00
10-33-901	ARPA FUNDS	123,203.00	123,203.00	.00	.00	.00	.00
	Total INTERGOVERNMENTAL REVENUE:	312,748.05	358,831.28	338,779.32	253,903.27	207,200.00	201,200.00
CHARGES FOR SERVICES							
10-34-130	ZONING & SUBDIVISION FEES	1,685.00	1,225.00	1,700.00	735.00	1,500.00	1,500.00
10-34-240	MISCELLANEOUS INSPECTIONS	13,093.00	4,702.00	7,173.00	11,055.00	5,000.00	5,000.00
10-34-740	FINGER PRINTING - POLICE	.00	940.00	1,275.00	1,010.00	500.00	500.00
10-34-770	POLICE REPORT	608.42	190.00	537.00	185.00	500.00	500.00
	Total CHARGES FOR SERVICES:	15,386.42	7,057.00	10,685.00	12,985.00	7,500.00	7,500.00
FINES AND FORFEITURES							
10-35-100	COURT FINES	25,548.20	47,136.31	50,764.11	29,215.76	35,000.00	35,000.00
10-35-160	RESTITUTION	.00	.00	.00	89.70	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
	Total FINES AND FORFEITURES:	25,548.20	47,136.31	50,764.11	29,305.46	35,000.00	35,000.00
MISCELLANEOUS REVENUE							
10-36-200	RENT COLLECTIONS	10,101.21	10,078.34	1,400.00	1,240.00	10,000.00	10,000.00
10-36-210	ROCKY MTN POWER ENERGY GRANT	.00	.00	2,500.00	2,000.00	2,500.00	2,500.00
10-36-213	VENDOR EVENT INCOME	.00	.00	1,100.00	1,000.00	500.00	500.00
10-36-215	MISCELLANEOUS DONATIONS	8,150.00	16,850.00	11,225.00	5,150.00	5,000.00	5,000.00
10-36-220	POLICE DONATIONS	2,130.00	.00	.00	.00	1,000.00	1,000.00
10-36-240	SCRAP & SURPLUS SALES	.00	37.50	.00	1,500.00	500.00	500.00
10-36-250	INSURANCE PROCEEDS	.00	1,195.00	.00	1,948.34	500.00	500.00
	Total MISCELLANEOUS REVENUE:	20,381.21	28,160.84	16,225.00	12,838.34	20,000.00	20,000.00
OTHER REVENUES							
10-38-100	INTEREST EARNINGS	28,551.25	188,747.21	129,024.40	459,088.29	34,140.00	50,000.00
10-38-125	RETURN CHECK FEE	.00	8.00	.00	.00	.00	.00
10-38-150	SELF HELP HOUSING REPAYMENT	57,000.00	.00	.00	.00	.00	.00
10-38-400	SALE OF FIXED ASSETS	.00	3,591.25	11,000.00	15,080.00	.00	.00
10-38-500	CAPITAL LEASE PROCEEDS	.00	.00	414,673.01	.00	.00	.00
10-38-900	SUNDRY REVENUES	7,502.22	14,973.34	897.14	203.50	5,000.00	5,000.00
	Total OTHER REVENUES:	93,053.47	207,319.80	555,594.55	474,371.79	39,140.00	55,000.00
	Total Revenue:	3,181,682.90	3,871,337.64	4,487,707.75	3,401,758.36	3,614,340.00	3,398,300.00
LEGISLATIVE							
10-41-110	MAYOR SALARY	14,367.96	14,207.96	13,887.96	12,730.63	14,500.00	14,500.00
10-41-111	COUNCIL SALARIES	41,153.40	40,507.51	41,153.40	37,723.95	41,200.00	41,200.00
10-41-131	FICA	4,211.16	4,161.74	4,211.16	3,860.23	4,300.00	4,300.00
10-41-132	WORKMAN'S COMPENSATION	650.23	522.14	521.52	512.73	1,000.00	1,000.00
10-41-230	TRAVEL & PER DIEM	797.23	210.61	410.57	46.97	3,500.00	3,500.00
10-41-280	TELEPHONE	.00	160.00	480.00	440.00	500.00	500.00
10-41-610	MISCELLANEOUS EXPENSES	750.00	963.98	585.49	43.62	1,500.00	1,500.00
	Total LEGISLATIVE:	61,929.98	60,733.94	61,250.10	55,358.13	66,500.00	66,500.00
JUSTICE COURT							
10-42-245	COMPUTER SUPPLIES/MAINTENANCE	.00	10.00-	.00	.00	.00	.00
10-42-311	PUBLIC DEFENDER	364.00	140.00	230.00	2,800.00	3,000.00	3,000.00
10-42-330	EDUCATION AND TRAINING	122.43	.00	.00	.00	200.00	200.00
	Total JUSTICE COURT:	486.43	130.00	230.00	2,800.00	3,200.00	3,200.00
CITY ADMINISTRATOR							
10-43-110	ADMINISTRATOR WAGES	96,697.46	114,850.36	116,823.73	110,080.38	122,000.00	125,000.00
10-43-120	ADMIN SECRETARY	39,978.25	44,842.91	47,448.01	47,357.72	53,000.00	55,000.00
10-43-131	FICA	10,167.91	11,657.09	11,897.47	11,714.10	13,000.00	13,000.00
10-43-132	WORKMAN'S COMPENSATION	1,038.00	1,113.38	945.36	1,170.28	2,000.00	2,000.00
10-43-133	HEALTH INSURANCE	27,656.78	34,911.89	36,062.02	33,632.61	39,500.00	40,500.00
10-43-134	RETIREMENT	22,263.87	27,779.77	28,467.77	26,558.19	31,500.00	31,500.00
10-43-135	LONG TERM DISABILITY	617.56	790.65	812.35	772.50	800.00	800.00
10-43-137	E.A.P. EXPENSE	.00	.00	517.62	595.98	500.00	500.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
10-43-210	BOOKS, SUBSCRIPTIONS, MBRSHIPS	125.00	150.00	460.00	250.00	800.00	800.00
10-43-230	TRAVEL & PER DIEM	1,624.79	1,843.71	1,928.69	3,458.25	3,000.00	3,000.00
10-43-240	OFFICE SUPPLIES AND EXPENSE	61.49	178.12	526.49	89.62	400.00	400.00
10-43-245	COMPUTER SUPPLIES/MAINTENANCE	192.38	.00	.00	.00	500.00	500.00
10-43-247	WEB DESIGN EXPENSE	.00	1,199.00	.00	825.00	2,500.00	2,500.00
10-43-250	VEHICLE MAINTENANCE	114.41	76.50	549.95	465.89	1,500.00	1,500.00
10-43-251	FUEL & OIL	1,459.78	1,462.17	1,199.93	1,057.79	2,000.00	2,000.00
10-43-279	CELLULAR PHONE	900.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00
10-43-330	EDUCATION AND TRAINING	475.81	50.00	495.00	500.84	2,500.00	2,000.00
10-43-350	PUBLIC RELATIONS	875.70	406.51	.00	129.88	2,500.00	1,500.00
10-43-610	MISCELLANEOUS EXPENSES	755.00	13.06	.00	45.03	500.00	500.00
10-43-766	PROMOTE ECONOMIC DEVELOPMENT	.00	.00	176.47	.00	1,000.00	1,000.00
	Total CITY ADMINISTRATOR:	205,004.19	242,525.12	249,510.86	239,804.06	280,700.00	285,200.00
TREASURER							
10-44-120	TREASURER/PT TIME	14,000.00	16,800.00	16,800.00	15,400.00	16,800.00	16,800.00
10-44-131	FICA	.00	1,285.20	1,285.20	1,178.10	2,000.00	2,000.00
10-44-132	WORKMAN'S COMPENSATION	23.29-	10.57	13.44	9.38	100.00	100.00
10-44-134	RETIREMENT	5,554.85	2,264.22	3,918.54	2,613.38	3,200.00	3,200.00
10-44-240	OFFICE SUPPLIES AND EXPENSE	.00	.00	.00	.00	100.00	100.00
10-44-241	BANK CHARGES	1,446.89	1,246.61	1,495.24	1,162.07	1,500.00	1,500.00
10-44-610	MISCELLANEOUS EXPENSES	.00	.00	.00	.00	100.00	100.00
	Total TREASURER:	20,978.45	21,606.60	23,512.42	20,362.93	23,800.00	23,800.00
RECORDER							
10-45-110	RECORDER SALARY	65,688.74	66,548.80	68,347.14	66,783.21	74,000.00	76,000.00
10-45-131	FICA	4,571.60	4,694.14	4,812.07	4,898.70	5,000.00	5,300.00
10-45-132	WORKMAN'S COMPENSATION	93.29	41.80	54.04	41.67	100.00	100.00
10-45-133	HEALTH INSURANCE	18,988.90	19,896.15	20,530.67	19,136.37	22,000.00	22,500.00
10-45-134	RETIREMENT	11,935.94	11,921.28	12,189.36	11,636.61	13,500.00	13,000.00
10-45-135	LONG TERM DISABILITY	321.12	329.32	337.64	327.36	400.00	400.00
10-45-137	E.A.P. EXPENSE	.00	.00	273.81	297.99	300.00	300.00
10-45-210	BOOKS, SUBSCRIPTIONS, MBRSHIPS	400.00	475.00	590.00	625.00	500.00	600.00
10-45-220	ADVERTISEMENT/NOTICES	164.00	250.75	.00	.00	150.00	300.00
10-45-230	MILEAGE & PER DIEM	.00	428.20	.00	629.00	500.00	1,000.00
10-45-240	OFFICE SUPPLIES AND EXPENSE	.00	11.88	47.99	.00	50.00	50.00
10-45-245	COMPUTER SUPPLIES	.00	64.16	64.16	.00	100.00	100.00
10-45-330	EDUCATION AND TRAINING	.00	225.00	95.00	.00	400.00	400.00
10-45-610	MISCELLANEOUS EXPENSES	.00	53.06	20.10	.00	100.00	100.00
10-45-612	BUSINESS LICENSE EXPENSE	.00	.00	.00	110.00	300.00	300.00
10-45-614	BUSINESS LICENSE - Postage	.00	150.00	.00	.00	150.00	150.00
10-45-650	EQUIP. ETC. PURCHASE-NON ASSET	.00	.00	.00	.00	400.00	400.00
	Total RECORDER:	102,163.59	105,089.54	107,361.98	104,485.91	117,950.00	121,000.00
ELECTIONS							
10-46-220	ADVERTISEMENT	3,513.99	.00	3,209.85	.00	150.00	3,600.00
	Total ELECTIONS:	3,513.99	.00	3,209.85	.00	150.00	3,600.00

CITY ATTORNEY

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
10-47-133	HEALTH INSURANCE	951.20	447.30	.00	.00	.00	.00
10-47-230	TRAVEL, EDUCATION & PER DIEM	125.00	.00	.00	.00	.00	.00
10-47-310	PROSECUTING ATTORNEY	44,483.04	28,341.30	40,000.00	20,000.00	40,000.00	40,000.00
10-47-330	CITY ATTORNEY - CIVIL	46,824.96	29,467.10	9,402.52	.00	45,000.00	45,000.00
10-47-610	MISCELLANEOUS CHARGES	600.00	400.00	.00	.00	.00	.00
	Total CITY ATTORNEY:	92,984.20	58,655.70	49,402.52	20,000.00	85,000.00	85,000.00
INDEPENDENT AUDITOR							
10-48-310	PROFESSIONAL SERVICES	12,000.00	12,000.00	12,000.00	13,500.00	13,000.00	14,000.00
10-48-610	MISCELLANEOUS CHARGES	.00	.00	.00	.00	1,000.00	1,000.00
	Total INDEPENDENT AUDITOR:	12,000.00	12,000.00	12,000.00	13,500.00	14,000.00	15,000.00
LIABILITY INSURANCE							
10-49-511	LIABILITY INSURANCE	17,402.00	24,793.00	24,793.00	16,351.66	25,000.00	25,000.00
10-49-512	PROPERTY INSURANCE	10,409.72	14,839.37	18,180.64	25,432.03	21,000.00	21,000.00
10-49-513	PUBLIC EMPLOYEE BONDS, ETC	1,814.40	1,814.40	1,814.40	1,814.40	2,000.00	2,000.00
10-49-515	SOCIAL MEDIA	.00	2,988.00	3,141.00	2,988.00	3,200.00	3,200.00
	Total LIABILITY INSURANCE:	29,626.12	44,434.77	47,929.04	46,586.09	51,200.00	51,200.00
GENERAL GOVERNMENT BUILDINGS							
10-50-110	CUSTODIAN WAGES	6,524.96	6,498.62	6,698.14	6,110.00	6,500.00	7,000.00
10-50-131	FICA	491.34	495.48	509.81	479.83	500.00	500.00
10-50-132	WORKMAN'S COMPENSATION	9.13	4.04	5.20	3.75	100.00	100.00
10-50-200	CONTINGENCY EXPENSE	.00	.00	.00	.00	150.00	.00
10-50-250	C. HALL BLDG EQUIP/SUPPLY/MAIN	9,634.92	5,175.55	1,965.25	2,961.95	6,500.00	6,500.00
10-50-255	AUTOMOBILE MAINTENANCE	550.08	468.99	18.76	179.99	1,000.00	1,000.00
10-50-260	GROUNDS EQUIP/SUPPLY/MAINT	5,112.84	7,838.01	8,158.84	5,345.33	9,000.00	9,000.00
10-50-270	UTILITIES - SHOP	7,775.97	1,003.23	.00	.00	.00	.00
10-50-271	UTILITIES - CITY HALL	19,705.48	24,569.17	25,433.02	22,984.17	23,000.00	23,000.00
10-50-272	SHOP BLDG EQUIP/SUPPLY/MAINT	797.64	116.29	.00	.00	800.00	800.00
10-50-273	OLD FIRE STATION - MAINT	531.45	6,617.90	.00	563.50	1,500.00	1,500.00
10-50-274	UTILITIES - PLAZA PARK	7,270.07	6,286.30	8,165.10	5,204.30	8,500.00	8,500.00
10-50-275	FLAGS	1,087.94	468.66	475.93	.00	1,000.00	1,000.00
10-50-610	MISCELLANEOUS EXPENSES	461.51	1,513.78	419.00	.00	1,500.00	1,500.00
10-50-611	CLEANING SUPPLIES	257.31	709.56	520.99	450.86	1,000.00	1,000.00
10-50-720	BUILDINGS/STRUCTURAL ADDITIONS	.00	2,146.53	22,079.95	32,000.00	30,000.00	5,000.00
10-50-721	MAINTENANCE BLDG/PARKING ETC	708.59	.00	.00	.00	200,000.00	1,000.00
10-50-730	IMPROVEMENT TO CITY HALL BLDG	.00	.00	9,842.45	.00	3,000.00	3,000.00
	Total GENERAL GOVERNMENT BUILDINGS:	60,919.23	63,912.11	84,292.44	76,283.68	294,050.00	70,400.00
SUPPLIES/EQUIPMENT							
10-51-240	OFFICE SUPPLIES AND EXPENSE	2,806.44	2,558.73	2,632.65	1,883.49	3,500.00	3,500.00
10-51-245	COMPUTER SUPPORT/WEB	1,720.00	3,446.00	2,473.00	2,627.00	4,000.00	4,000.00
10-51-246	COMPUTER SOFTWARE	.00	192.38	256.55	64.16	2,100.00	2,100.00
10-51-248	COMPUTER SUPPLIES	64.16	.00	.00	52.98	300.00	300.00
10-51-250	EQUIPMENT, SUPPLIES & MAINT	1,918.95	3,307.58	2,110.92	2,168.62	2,000.00	3,000.00
10-51-256	SOFTWARE SUPPORT - CASELLE	9,598.00	9,883.00	11,338.00	10,860.00	12,000.00	13,000.00
10-51-610	MISCELLANEOUS EXPENSES	.00	.00	.00	.00	400.00	400.00
10-51-650	EQUIP/ETC. PURCHASE-NON-ASSET	.00	.00	.00	.00	7,500.00	1,000.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
10-51-730	ASSET PURCHASE - TECHNOLOGY	.00	.00	.00	5,872.81	1,000.00	5,000.00
	Total SUPPLIES/EQUIPMENT:	16,107.55	19,387.69	18,811.12	23,529.06	32,800.00	32,300.00
PLANNING AND ZONING							
10-52-210	ZONING ORDINANCES	.00	.00	.00	1,762.50	.00	.00
10-52-215	BOOKS, SUBSCRIPTIONS, MBRSHIPS	.00	224.00	.00	710.41	1,500.00	1,500.00
10-52-220	ADVERTISE/NOTICES/POSTAGE	173.00	227.07	4.78	244.00	1,000.00	1,000.00
10-52-230	TRAVEL & PER DIEM	.00	1,060.16	219.59	1,450.32	6,000.00	6,000.00
10-52-240	OFFICE SUPPLIES AND EXPENSE	290.87	.00	.00	124.17	500.00	500.00
10-52-245	COMPUTER SUPPLIES/MAINTENANCE	122.10	186.60	123.50	356.55	2,000.00	2,000.00
10-52-247	MAP REVIEW/ENGINEER	615.00	800.00	670.00	2,200.00	7,000.00	7,000.00
10-52-251	FUEL & OIL	.00	71.24	.00	.00	100.00	100.00
10-52-310	BOARD MEMBERS EXPENSE	2,700.00	2,728.84	3,450.00	1,575.00	3,000.00	3,000.00
10-52-313	MASTER PLAN	.00	.00	.00	5,670.00	.00	.00
10-52-330	EDUCATION & WORKSHOP	.00	1,047.95	50.00	767.37	2,500.00	1,500.00
10-52-331	PUBLIC RELATIONS	.00	1,726.56	.00	189.61	2,400.00	2,000.00
10-52-610	MISCELLANEOUS EXPENSES	.00	124.50	.00	.00	600.00	600.00
10-52-740	EQUIPMENT, FURNITURE, ETC.	.00	42.00	.00	.00	1,000.00	500.00
	Total PLANNING AND ZONING:	3,900.97	8,238.92	4,517.87	15,049.93	27,600.00	25,700.00
BOARDS & COMMISSIONS							
10-53-220	RURAL WATER USERS	100.00	100.00	100.00	.00	100.00	100.00
	Total BOARDS & COMMISSIONS:	100.00	100.00	100.00	.00	100.00	100.00
POLICE DEPARTMENT							
10-54-110	POLICE SALARIES	380,484.72	353,368.09	416,713.15	436,590.62	480,000.00	545,000.00
10-54-111	PART-TIME/OVERTIME WAGES	15,187.15	19,247.25	9,046.16	17,957.86	20,000.00	20,000.00
10-54-131	FICA	28,779.09	27,451.27	32,149.20	35,399.66	34,000.00	40,000.00
10-54-132	WORKMAN'S COMPENSATION	3,845.36	3,127.13	2,005.82	4,248.76	5,000.00	6,000.00
10-54-133	HEALTH INSURANCE	133,650.86	112,907.92	139,758.88	124,553.16	175,000.00	80,000.00
10-54-134	RETIREMENT	102,119.24	96,931.59	115,161.59	127,896.66	145,000.00	135,000.00
10-54-135	LONG TERM DISABILITY	1,746.81	1,723.99	2,054.61	2,131.78	2,200.00	2,200.00
10-54-137	E.A.P. EXPENSE	.00	.00	1,778.45	2,167.20	2,500.00	2,500.00
10-54-140	OFFICER WELLNESS - DPS	.00	.00	3,747.79	2,713.96	3,000.00	3,000.00
10-54-210	BOOKS, SUBSCRIPTIONS, ETC.	215.00	265.00	268.00	368.00	500.00	500.00
10-54-230	TRAVEL & PER DIEM	6,060.25	6,989.78	8,248.68	10,681.06	10,000.00	12,000.00
10-54-240	OFFICE SUPPLIES & EXPENSES	1,675.31	1,712.95	1,502.05	1,263.25	2,000.00	2,000.00
10-54-245	COMPUTER-SUBSCRPTION/ EXPENSE	1,369.96	1,000.00	290.00	.00	5,000.00	5,000.00
10-54-247	SPILLMAN, LEXIPOL & SUPPORT	17,161.52	4,228.17	26,898.39	17,189.46	17,500.00	18,000.00
10-54-249	EQUIPMENT/PURCHASE & MAINT	9,135.91	6,936.78	13,256.99	10,461.01	15,000.00	15,000.00
10-54-250	VEHICLE MAINTENANCE	4,990.33	967.75	.00	.00	.00	.00
10-54-251	FUEL & OIL	24,066.56	21,474.22	27,171.98	21,446.97	30,000.00	33,000.00
10-54-271	UTILITIES-POLICE	3,745.42	4,482.01	4,521.74	3,692.64	4,500.00	5,000.00
10-54-279	CELLULAR PHONE	2,875.00	2,785.00	3,205.00	3,075.00	3,500.00	4,000.00
10-54-282	UBNSF - DRUG TASK FORCE	8,500.00	11,025.00	.00	11,025.00	12,500.00	13,000.00
10-54-283	CENTRAL DISPATCH	33,553.00	33,817.00	33,817.00	35,042.00	35,000.00	36,500.00
10-54-286	DUI ENFORCEMENT	1,813.00	7,581.11	455.00	6,363.81	5,000.00	5,000.00
10-54-320	DRUG AND ALCOHOL TESTING	156.00	146.11	96.00	365.00	500.00	500.00
10-54-330	EDUCATION AND TRAINING	4,130.60	6,406.82	3,344.26	6,902.34	7,000.00	7,000.00
10-54-331	PUBLIC RELATIONS	1,249.97	1,025.63	2,279.09	1,328.81	2,500.00	2,500.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
10-54-332	MOBILE UNIT EXPENSES	3,363.36	6,550.34	3,697.10	3,191.57	4,000.00	4,500.00
10-54-333	CRIMINAL INVESTIGATIONS	712.14	1,181.68	869.79	625.82	2,500.00	2,500.00
10-54-334	K-9 EXPENSES & EQUIPMENT	2,697.96	1,395.02	2,783.41	1,394.03	3,000.00	3,000.00
10-54-470	UNIFORM ALLOWANCE	6,264.16	7,280.24	6,665.27	7,609.00	7,500.00	8,500.00
10-54-480	VEHICLE LEASE	52,115.66	65,227.00	129,251.33	7,695.84	75,000.00	85,000.00
10-54-590	INTEREST EXPENSE	.00	.00	8,898.51	.00	.00	.00
10-54-610	MISCELLANEOUS SUPPLIES	928.16	3,181.12	1,061.61	459.25	2,500.00	2,500.00
10-54-740	ASSET PURCHASE - EQUIP. ETC.	.00	.00	18,610.00	.00	.00	.00
10-54-760	GRANT PURCHASE ITEMS	13,974.75	9,435.89	50,173.13	7,368.00	10,000.00	10,000.00
	Total POLICE DEPARTMENT:	866,567.25	819,851.86	1,069,779.98	911,207.52	1,121,700.00	1,108,700.00
EMERGENCY PREPARDNESS							
10-55-610	ULGT SAFETY PROGRAM	458.64	721.80	204.88	1,801.06	2,000.00	2,000.00
10-55-801	ARPA EXPENDITURES	36,456.85	102,844.67	106,415.07	.00	.00	.00
	Total EMERGENCY PREPARDNESS:	36,915.49	103,566.47	106,619.95	1,801.06	2,000.00	2,000.00
BUILDING INSPECTOR							
10-58-110	BUILDING INSPECTOR WAGES	47,329.41	44,981.43	47,352.00	42,859.13	48,000.00	48,000.00
10-58-131	FICA	3,562.28	3,429.17	3,602.19	3,369.19	3,700.00	3,700.00
10-58-132	WORKMAN'S COMPENSATION	550.11	430.29	422.59	445.91	800.00	800.00
10-58-210	BOOKS, SUBSCRIPTIONS, MBRSHIPS	145.00	.00	.00	.00	500.00	500.00
10-58-230	TRAVEL & PER DIEM	.00	.00	.00	.00	400.00	400.00
10-58-237	PLAN REVIEWS	.00	.00	.00	.00	.00	500.00
10-58-241	LICENSES & PERMITS	261.00	.00	.00	923.00	300.00	500.00
10-58-242	STATE 1% SURCHARGE	372.49	204.51	515.66	539.11	600.00	600.00
10-58-245	COMPUTER SUPPLIES & MAINT	.00	.00	.00	.00	100.00	100.00
10-58-250	EQUIPMENT - VEHICLE UPKEEP	60.85	49.49	.00	500.00	2,000.00	2,000.00
10-58-251	FUEL & OIL	608.73	863.92	753.18	761.58	900.00	900.00
10-58-252	EQUIPMENT & TOOLS	.00	.00	.00	.00	100.00	100.00
10-58-280	TELEPHONE	420.00	420.00	420.00	385.00	500.00	500.00
10-58-330	EDUCATION AND TRAINING	50.00	.00	.00	.00	300.00	300.00
10-58-610	MISCELLANEOUS SUPPLIES	.00	.00	.00	97.99	100.00	100.00
10-58-740	EQUIPMENT, FURNITURE, ETC.	.00	.00	42,000.00	.00	.00	.00
	Total BUILDING INSPECTOR:	53,359.87	50,378.81	95,065.62	49,880.91	58,300.00	59,000.00
COMMUNITY MARKETING							
10-59-210	CHAMBER MEMBERSHIP DUES	15,000.00	18,000.00	20,000.00	20,000.00	20,000.00	20,000.00
10-59-215	UTAH LEAGUE MEMBERSHIP FEES	2,296.15	2,298.30	1,377.84	2,524.80	2,300.00	2,600.00
10-59-223	COMMUNITY EVENTS FUNDING	3,326.48	4,240.54	4,944.67	5,129.94	6,800.00	6,800.00
10-59-224	PUBLIC RELATIONS	19,910.57	16,436.58	14,036.24	4,454.16	6,500.00	6,500.00
10-59-225	JULY 24 EVENT	.00	.00	7,580.46	22,887.88	27,000.00	27,000.00
10-59-310	ECONOMIC DEVELOPMENT	1,500.00	.00	888.00	.00	1,500.00	1,500.00
10-59-610	HEALTH & WELLNESS	.00	.00	.00	.00	1,000.00	1,000.00
	Total COMMUNITY MARKETING:	42,033.20	40,975.42	48,827.21	54,996.78	65,100.00	65,400.00
STREETS							
10-60-110	SALARIES AND WAGES	69,211.91	127,854.45	130,775.10	130,113.44	145,000.00	150,000.00
10-60-111	OVERTIME WAGES	2,469.21	5,372.45	1,644.73	1,198.20	5,000.00	5,000.00
10-60-116	SEASONAL LABOR	198.00	9,297.75	4,414.41	11,963.63	25,000.00	25,000.00

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10-60-131	FICA	4,777.12	9,222.27	9,156.47	9,224.33	10,000.00	10,000.00
10-60-132	WORKMAN'S COMPENSATION	1,001.42	1,640.09	1,310.63	1,614.13	2,000.00	2,000.00
10-60-133	HEALTH INSURANCE	25,128.41	48,700.01	50,311.90	46,926.66	56,000.00	58,500.00
10-60-134	RETIREMENT	12,925.71	23,859.27	23,701.91	22,593.35	26,500.00	25,000.00
10-60-135	LONG TERM DISABILITY	348.03	658.92	656.22	635.34	800.00	800.00
10-60-137	E.A.P. EXPENSE	.00	.00	517.62	595.98	600.00	600.00
10-60-220	ADVERTISEMENT	93.01	.00	.00	.00	500.00	300.00
10-60-230	TRAVEL	574.84	2,494.06	1,096.04	1,592.08	4,500.00	4,500.00
10-60-231	SAFETY & EDUCATION	55.00	.00	.00	.00	.00	.00
10-60-245	BLDG SUPPLIES & MAINT	13.88	28.21	5,777.09	3,008.49	6,000.00	6,000.00
10-60-246	ROAD MAINTENANCE SOFTWARE	5,625.00	1,816.66	2,450.00	700.00	2,500.00	2,500.00
10-60-250	EQUIPMENT, MAINT & SUPPLIES	4,805.49	27,346.42	27,419.87	16,534.11	35,000.00	35,000.00
10-60-251	FUEL & OIL	6,322.09	14,293.15	12,387.27	10,329.48	16,000.00	15,000.00
10-60-252	'06 GMC MAINTENANCE	637.53	.00	.00	.00	.00	.00
10-60-253	VEHICLE MAINTENANCE #16	700.00	.00	.00	.00	.00	.00
10-60-255	DUMP TRUCK MAINTENANCE	154.52	.00	.00	.00	.00	.00
10-60-256	TRACTOR/FRONT END LOADER	.00	.00	.00	177,694.97	180,000.00	.00
10-60-257	EQUIPMENT RENTAL EXPENSE	412.58	209.00	559.50	638.00	3,000.00	3,000.00
10-60-258	PROFESSIONAL SERVICES	.00	.00	.00	1,000.00	5,000.00	5,000.00
10-60-260	SANDER/SNOW PLOW MAINTENANCE	1,697.40	8,179.95	57,053.84	2,442.34	6,000.00	6,000.00
10-60-261	CRACK SEALER	4,954.90	6,084.04	6,341.04	7,000.00	7,000.00	15,000.00
10-60-262	"C" ROAD MAINTENANCE	4,116.70	18,786.79	9,144.68	10,672.44	20,000.00	20,000.00
10-60-263	"B" ROAD MAINTENANCE	.00	135.00	.00	.00	.00	.00
10-60-264	DRAINAGE SYSTEM EXPENDITURES	1,500.00	.00	.00	.00	.00	.00
10-60-265	SNOW REMOVAL	7,315.99	9,073.80	23,169.49	14,493.06	25,000.00	15,000.00
10-60-266	ROAD SIGNS	4,154.19	5,751.51	7,190.47	7,922.35	7,000.00	7,000.00
10-60-267	WEED CONTROL	.00	3,757.00	5,480.59	6,973.25	7,000.00	7,000.00
10-60-268	SIDEWALKS	.00	9,461.06	54,497.04	48,624.17	80,000.00	65,000.00
10-60-269	STREET SWEEPER	2,000.00	.00	.00	.00	.00	.00
10-60-270	SMALL EQUIPMENT PURCHASE	806.00	.00	.00	.00	.00	.00
10-60-271	UTILITIES - SHOP	66.00	9,324.82	10,277.10	8,313.74	10,000.00	10,000.00
10-60-272	HIGHWAY 40 BEAUTIFICATION	.00	.00	.00	.00	2,000.00	2,000.00
10-60-274	TOOLS & SUPPLIES	982.67	3,163.56	4,570.97	5,214.16	5,500.00	6,000.00
10-60-275	STRIPING OF STREETS	1,338.71	.00	.00	23,666.75	40,000.00	40,000.00
10-60-276	FLAGS AND BANNERS	139.50	.00	.00	.00	250.00	500.00
10-60-277	LANDFILL CHARGE	.00	600.00	500.00	1,200.00	1,000.00	1,000.00
10-60-278	BLUE STAKES	323.60	463.10	303.80	262.65	400.00	400.00
10-60-279	CELLULAR PHONE	120.00	1,200.00	1,440.00	1,320.00	1,500.00	1,500.00
10-60-310	CDL LICENSING EXPENSE	150.00	75.00	75.00	75.00	200.00	200.00
10-60-320	DRUG AND ALCOHOL TESTING	.00	195.00	225.00	.00	250.00	250.00
10-60-330	EDUCATION AND TRAINING	250.00	330.00	450.00	.00	500.00	500.00
10-60-470	PPE / SAFETY CLOTHING	452.92	1,898.48	1,940.02	835.03	1,800.00	1,800.00
10-60-472	SAFETY CLOTHING/R. COOK	454.65	467.75	548.89	16.99	600.00	600.00
10-60-473	SAFETY CLOTHING/S. SIMMONS	.00	494.46	597.27	.00	600.00	600.00
10-60-500	YEARLY SEAL COAT PROJECTS	.00	.00	77,616.05	54.56	200,000.00	80,000.00
10-60-505	PAVING - SMALL PROJECTS	.00	.00	.00	19,482.00	22,000.00	22,000.00
10-60-590	TRAIL PROJECTS	.00	.00	.00	135,265.00	135,265.00	50,000.00
10-60-610	MISCELLANEOUS SUPPLIES	226.22	.00	.00	.00	.00	.00
10-60-701	STREET SWEEPER	.00	.00	318,110.00	.00	.00	.00
10-60-702	LAWN MOWER	.00	.00	17,725.00	16,000.00	16,000.00	.00
10-60-703	SALT SHED REAIR	.00	.00	.00	.00	.00	200,000.00
10-60-704	CRACK SEAL MACHINE	.00	.00	.00	.00	.00	85,000.00
10-60-705	SNOW PLOW BLADE #9	.00	.00	.00	.00	.00	25,000.00

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10-60-706	WOOD CHIPPER	.00	.00	.00	.00	.00	60,000.00
10-60-750	EQUIPMENT PURCHASE	100,044.00	.00	42,000.00	31,325.00	40,000.00	.00
Total STREETS:		266,547.20	352,234.03	911,435.01	777,520.68	1,153,265.00	1,070,550.00
STREET LIGHTS							
10-68-270	UTILITIES-STREET LIGHTS	26,068.88	27,057.77	19,797.62	15,776.26	28,000.00	28,000.00
10-68-272	REPAIRS - STREET LIGHTS	8,063.70	8,618.24	640.15	2,733.83	6,000.00	6,000.00
10-68-273	INSTALLATION - STREET LIGHTS	.00	.00	23,054.94	.00	.00	.00
Total STREET LIGHTS:		34,132.58	35,676.01	43,492.71	18,510.09	34,000.00	34,000.00
BUILDING & GROUNDS							
10-70-230	TRAVEL & PER DIEM	200.00	.00	303.27	.00	750.00	750.00
10-70-250	EQUIPMENT SUPPLIES & MAINT OF	585.41	310.78	.00	.00	600.00	600.00
10-70-251	FUEL & OIL	3,899.24	.00	.00	.00	.00	.00
10-70-252	VEHICLE MAINTENANCE	500.00	.00	.00	.00	.00	.00
10-70-254	BOBCAT MAINTENANCE	888.27	.00	.00	.00	.00	.00
10-70-256	TRACTOR/FRONT END LOADER	734.41	.00	.00	.00	.00	.00
10-70-257	EQUIPMENT RENTAL	420.93	.00	.00	.00	.00	.00
10-70-258	PARKING LOTS	246.00	417.00	.00	178.49	500.00	500.00
10-70-260	PARK LAWN & GROUNDS	53.70	301.46	222.56	.00	300.00	300.00
10-70-263	PAVILION MAINTENANCE	1,105.09	400.00	1,334.23	.00	1,000.00	1,000.00
10-70-264	WEED CONTROL	3,088.77	.00	.00	.00	.00	.00
10-70-265	SIDEWALKS	8,004.23	.00	.00	.00	.00	.00
10-70-266	CITY BEAUTIFICATION	4,354.16	4,453.87	26,915.95	3,362.88	7,000.00	25,000.00
10-70-268	WATER ASSESSMENT EXPENSES	355.81	386.51	385.70	388.93	400.00	400.00
10-70-269	SUBDIVISION PARK UTILITIES	3,796.95	3,907.96	4,867.15	3,432.95	4,500.00	4,500.00
10-70-271	UTILITIES OF EAST PARK	751.80	799.50	816.60	693.11	750.00	750.00
10-70-272	PARK IRRIGATION EXPENSES	.00	.00	.00	8,185.30	100.00	100.00
10-70-274	TOOLS & SUPPLIES	1,178.12	.00	.00	.00	.00	.00
10-70-277	LANDFILL CHARGE	250.00	.00	.00	.00	.00	.00
10-70-282	ROADSIDE PARK MAINT/IMPROVEMEN	4,457.36	3,554.18	2,631.99	20,565.37	28,000.00	4,000.00
10-70-284	ROADSIDE PARK - SUNSTONE	7,000.00	.00	.00	.00	.00	.00
10-70-320	DRUG AND ALCOHOL TESTING	163.00	.00	.00	.00	.00	.00
10-70-330	EDUCATION AND SAFETY	425.94	.00	.00	.00	.00	.00
10-70-470	SAFETY CLOTHING	336.57	.00	.00	.00	.00	.00
10-70-473	CLOTHING ALLOWANCE/S. SIMMONS	472.98	.00	.00	.00	.00	.00
Total BUILDING & GROUNDS:		43,268.74	14,531.26	37,477.45	36,807.03	43,900.00	37,900.00
DEBT SERVICE							
10-71-808	LEASE RIGHT OF USE EXPENSE	.00	.00	402,673.01	.00	.00	.00
Total DEBT SERVICE:		.00	.00	402,673.01	.00	.00	.00
TRANSFERS							
10-90-100	TRANS FUNDS/PD-EQUIP REPLACE	.00	.00	200,000.00	.00	.00	.00
10-90-150	TRANSFER TO DEBT SERVICE	139,025.00	879,835.52	139,025.00	139,025.00	139,025.00	164,000.00
10-90-160	TRANS CAP. PROJ.-FIXED ASSETS	7,470.00	.00	.00	.00	.00	.00
10-90-250	TRANS EQUIPMENT REPLACEMENT	.00	.00	200,000.00	.00	.00	.00
10-90-300	TRANSFER TO CAPITAL PROJ-ROADS	501,688.00	5,100,000.00	.00	.00	.00	.00
10-90-400	TRANSFER TO CAPITAL PARK FUND	.00	.00	600,000.00	.00	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
10-90-500	TRANSFER TO BLDG AUTH FUND	.00	.00	.00	.00	.00	25,000.00
10-90-800	EXCESS REVENUE	.00	.00	.00	.00	.00	48,750.00
Total TRANSFERS:		648,183.00	5,979,835.52	1,139,025.00	139,025.00	139,025.00	237,750.00
Total Expenditure:		2,600,722.03	8,033,863.77	4,516,524.14	2,607,508.86	3,614,340.00	3,398,300.00
GENERAL FUND Revenue Total:		3,181,682.90	3,871,337.64	4,487,707.75	3,401,758.36	3,614,340.00	3,398,300.00
GENERAL FUND Expenditure Total:		2,600,722.03	8,033,863.77	4,516,524.14	2,607,508.86	3,614,340.00	3,398,300.00
Total GENERAL FUND:		580,960.87	4,162,526.13-	28,816.39-	794,249.50	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
DEBT SERVICE FUND							
OTHER REVENUES							
30-38-100	INTEREST INCOME	3,686.05	28,442.48	42,851.93	33,673.92	5,000.00	5,000.00
30-38-500	TRANSFER FROM GENERAL FUND	.00	.00	139,025.00	.00	.00	164,000.00
30-38-501	TRANSFER FROM GF TO RESERVE FD	139,025.00	879,835.52	.00	139,025.00	139,025.00	.00
Total OTHER REVENUES:		142,711.05	908,278.00	181,876.93	172,698.92	144,025.00	169,000.00
Total Revenue:		142,711.05	908,278.00	181,876.93	172,698.92	144,025.00	169,000.00
EXPENDITURES							
30-40-510	CIB STORM WATER DRAIN	.00	.00	.00	.00	.00	50,000.00
30-40-550	ROAD BOND PRINCIPAL PAYMENT	114,000.00	114,000.00	114,000.00	114,000.00	114,000.00	114,000.00
30-40-580	FIRE STATION BOND PAYMENT	.00	.00	.00	24,990.01	25,025.00	.00
30-40-800	BUDGET INCREASE TO SURPLUS	.00	.00	.00	.00	5,000.00	5,000.00
Total EXPENDITURES:		114,000.00	114,000.00	114,000.00	138,990.01	144,025.00	169,000.00
Total Expenditure:		114,000.00	114,000.00	114,000.00	138,990.01	144,025.00	169,000.00
DEBT SERVICE FUND Revenue Total:		142,711.05	908,278.00	181,876.93	172,698.92	144,025.00	169,000.00
DEBT SERVICE FUND Expenditure Total:		114,000.00	114,000.00	114,000.00	138,990.01	144,025.00	169,000.00
Total DEBT SERVICE FUND:		28,711.05	794,278.00	67,876.93	33,708.91	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
ASSET ACQUISITION/CAP. PROJECT							
OTHER REVENUES							
35-38-100	INT EARNINGS FOR SINKING FUNDS	1,022.26	5,243.65	8,472.42	8,593.57	5,000.00	5,000.00
35-38-500	TRANS G/F TO POLICE SINK FUND	.00	.00	200,000.00	.00	.00	.00
35-38-600	TRANS FROM GENERAL FUND	7,470.00	.00	.00	.00	.00	.00
Total OTHER REVENUES:		8,492.26	5,243.65	208,472.42	8,593.57	5,000.00	5,000.00
Total Revenue:		8,492.26	5,243.65	208,472.42	8,593.57	5,000.00	5,000.00
EXPENDITURES							
35-40-250	BUDGET INCREASE TO SURPLUS	.00	.00	.00	.00	5,000.00	5,000.00
Total EXPENDITURES:		.00	.00	.00	.00	5,000.00	5,000.00
Total Expenditure:		.00	.00	.00	.00	5,000.00	5,000.00
ASSET ACQUISITION/CAP. PROJECT Revenue Total:		8,492.26	5,243.65	208,472.42	8,593.57	5,000.00	5,000.00
ASSET ACQUISITION/CAP. PROJECT Expenditure Total:		.00	.00	.00	.00	5,000.00	5,000.00
Total ASSET ACQUISITION/CAP. PROJECT:		8,492.26	5,243.65	208,472.42	8,593.57	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
EQUIPMENT REPLACEMENT FUND							
OTHER REVENUES							
39-38-100	INTEREST EARNINGS	478.47	3,570.45	6,427.33	.00	5,000.00	5,000.00
39-38-500	TRANSFER FROM GENERAL FUND	.00	.00	200,000.00	.00	.00	.00
	Total OTHER REVENUES:	478.47	3,570.45	206,427.33	.00	5,000.00	5,000.00
	Total Revenue:	478.47	3,570.45	206,427.33	.00	5,000.00	5,000.00
EXPENDITURES							
39-40-250	APPROPRIATED INCREASE FUND BAL	.00	.00	.00	.00	5,000.00	5,000.00
39-40-269	EQUIPMENT PURCHASE	12,820.62	.00	.00	.00	.00	.00
	Total EXPENDITURES:	12,820.62	.00	.00	.00	5,000.00	5,000.00
	Total Expenditure:	12,820.62	.00	.00	.00	5,000.00	5,000.00
	EQUIPMENT REPLACEMENT FUND Revenue Total:	478.47	3,570.45	206,427.33	.00	5,000.00	5,000.00
	EQUIPMENT REPLACEMENT FUND Expenditure Total:	12,820.62	.00	.00	.00	5,000.00	5,000.00
	Total EQUIPMENT REPLACEMENT FUND:	12,342.15-	3,570.45	206,427.33	.00	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
CAPITAL PROJECT-ROADS							
INTERGOVERNMENTAL REVENUE							
40-33-400	CIB GRANT	.00	.00	.00	2,512,000.00	1,262,000.00	.00
40-33-401	CIB LOAN	.00	.00	.00	923,000.00	473,000.00	.00
40-33-405	UDOT GRANT - ROAD	.00	.00	46,615.00	226,826.68	226,800.00	.00
40-33-406	UDOT GRANT - SAFE SIDEWALK	.00	18,300.03	.00	.00	.00	.00
40-33-407	UDOT GRANT - CANAL	.00	.00	.00	150,000.00	150,000.00	.00
40-33-425	CONTRIBUTIONS - ENTITIES	.00	.00	.00	99,000.00	99,000.00	.00
40-33-426	CONTRIBUTIONS - NRCS	.00	.00	.00	561,000.00	561,000.00	.00
40-33-435	JOINT HIGHWAY - NAPLES TRAIL	.00	.00	.00	.00	400,000.00	1,862,735.00
	Total INTERGOVERNMENTAL REVENUE:	.00	18,300.03	46,615.00	4,471,826.68	3,171,800.00	1,862,735.00
OTHER REVENUES							
40-38-100	INTEREST EARNINGS-ROADS	5,758.84	112,716.73	351,289.15	80,347.68	.00	40,000.00
40-38-500	TRANSFER FROM GENERAL FUND	501,688.00	5,100,000.00	.00	135,265.00	.00	.00
40-38-800	BEG. BAL. TO BE APPROPRIATED	.00	.00	.00	.00	201,200.00	.00
	Total OTHER REVENUES:	507,446.84	5,212,716.73	351,289.15	215,612.68	201,200.00	40,000.00
	Total Revenue:	507,446.84	5,231,016.76	397,904.15	4,687,439.36	3,373,000.00	1,902,735.00
EXPENDITURES							
40-40-255	DESIGN ENGINEERING	7,819.35	.00	.00	.00	.00	40,000.00
40-40-256	TPA - MASTER PLAN STREETS	.00	.00	42,500.00	7,500.00	50,000.00	.00
40-40-258	HWY 40 SAFE SIDEWALK	.00	24,400.04	.00	.00	.00	.00
40-40-262	DRAINAGE PROJECTS	84,176.32	29,000.00	16,371.25	2,811,447.34	2,545,000.00	.00
40-40-263	2000 EAST PROJECT	106,300.09	212,354.86	305,984.51	.00	.00	.00
40-40-265	CHIP SEALS	986.25	.00	.00	413,900.25	378,000.00	.00
40-40-268	ROAD STRIPING	.00	22,644.00	.00	.00	.00	.00
40-40-271	ROAD FENCING	.00	6,009.50	33,230.00	.00	.00	.00
40-40-300	1900 S SEAL COAT	.00	10,000.00	.00	.00	.00	.00
40-40-301	PARKVIEW SEAL COAT	.00	6,000.00	.00	.00	.00	.00
40-40-302	1700 South	.00	18,286.40	.00	.00	.00	.00
40-40-303	HUNTER HOLLOW SEAL COAT	.00	9,000.00	.00	.00	.00	.00
40-40-400	SIDEWALK REPAIR 1000 SOUTH	.00	29,640.00	.00	.00	.00	.00
40-40-401	SIDEWALK REPAIR 1900 SOUTH	.00	37,000.00	.00	.00	.00	.00
40-40-705	TRAILS - 1500 SOUTH	.00	.00	23,126.25	16,274.66	.00	.00
40-40-710	TRAILS PARK PROJECT	.00	.00	1,673.27	133,778.73	400,000.00	1,862,735.00
	Total EXPENDITURES:	199,282.01	404,334.80	422,885.28	3,382,900.98	3,373,000.00	1,902,735.00
	Total Expenditure:	199,282.01	404,334.80	422,885.28	3,382,900.98	3,373,000.00	1,902,735.00
	CAPITAL PROJECT-ROADS Revenue Total:	507,446.84	5,231,016.76	397,904.15	4,687,439.36	3,373,000.00	1,902,735.00
	CAPITAL PROJECT-ROADS Expenditure Total:	199,282.01	404,334.80	422,885.28	3,382,900.98	3,373,000.00	1,902,735.00
	Total CAPITAL PROJECT-ROADS:	308,164.83	4,826,681.96	24,981.13-	1,304,538.38	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
MUNICIPAL BUILDING PROJECT							
OTHER REVENUES							
41-38-100	INTEREST EARNINGS	714.97	5,870.20	9,138.72	.00	5,000.00	5,000.00
Total OTHER REVENUES:		714.97	5,870.20	9,138.72	.00	5,000.00	5,000.00
Total Revenue:		714.97	5,870.20	9,138.72	.00	5,000.00	5,000.00
EXPENDITURES							
41-40-250	APPROPRIATED INCREASE FUND BAL	.00	.00	.00	.00	5,000.00	5,000.00
Total EXPENDITURES:		.00	.00	.00	.00	5,000.00	5,000.00
Total Expenditure:		.00	.00	.00	.00	5,000.00	5,000.00
MUNICIPAL BUILDING PROJECT Revenue Total:		714.97	5,870.20	9,138.72	.00	5,000.00	5,000.00
MUNICIPAL BUILDING PROJECT Expenditure Total:		.00	.00	.00	.00	5,000.00	5,000.00
Total MUNICIPAL BUILDING PROJECT:		714.97	5,870.20	9,138.72	.00	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
CAPITAL PROJECT-PARK FUND							
OTHER REVENUES							
42-38-100	INTEREST EARNINGS-PARK FUND	1,952.21	15,628.65	26,937.25	.00	4,750.00	5,000.00
42-38-500	TRANSFER FROM GENERAL FUND	.00	.00	600,000.00	.00	.00	.00
42-38-800	BEG. BAL. TO BE APPROPRIATED	.00	.00	.00	.00	13,750.00	.00
	Total OTHER REVENUES:	1,952.21	15,628.65	626,937.25	.00	18,500.00	5,000.00
	Total Revenue:	1,952.21	15,628.65	626,937.25	.00	18,500.00	5,000.00
EXPENDITURES							
42-40-250	APPROPRIATED INCREASE FUND BAL	.00	.00	.00	.00	4,750.00	.00
42-40-745	PARK IMPROVEMENTS	.00	.00	.00	13,750.00	13,750.00	5,000.00
	Total EXPENDITURES:	.00	.00	.00	13,750.00	18,500.00	5,000.00
	Total Expenditure:	.00	.00	.00	13,750.00	18,500.00	5,000.00
	CAPITAL PROJECT-PARK FUND Revenue Total:	1,952.21	15,628.65	626,937.25	.00	18,500.00	5,000.00
	CAPITAL PROJECT-PARK FUND Expenditure Total:	.00	.00	.00	13,750.00	18,500.00	5,000.00
	Total CAPITAL PROJECT-PARK FUND:	1,952.21	15,628.65	626,937.25	13,750.00-	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
BUILDING AUTHORITY FUND							
OTHER REVENUES							
43-38-100	INT EARNINGS	2,433.67	18,550.63	27,495.10	.00	25,000.00	.00
43-38-600	TRANS FROM GENERAL FUND	.00	.00	.00	.00	.00	25,000.00
	Total OTHER REVENUES:	2,433.67	18,550.63	27,495.10	.00	25,000.00	25,000.00
	Total Revenue:	2,433.67	18,550.63	27,495.10	.00	25,000.00	25,000.00
EXPENDITURES							
43-40-580	FIRE STATION PRINCIPLE PAYMENT	17,000.00	17,000.00	18,000.00	.00	17,000.00	17,000.00
43-40-590	INTEREST EXPENSE	7,770.00	7,515.00	7,260.01	.00	8,000.00	8,000.00
	Total EXPENDITURES:	24,770.00	24,515.00	25,260.01	.00	25,000.00	25,000.00
	Total Expenditure:	24,770.00	24,515.00	25,260.01	.00	25,000.00	25,000.00
	BUILDING AUTHORITY FUND Revenue Total:	2,433.67	18,550.63	27,495.10	.00	25,000.00	25,000.00
	BUILDING AUTHORITY FUND Expenditure Total:	24,770.00	24,515.00	25,260.01	.00	25,000.00	25,000.00
	Total BUILDING AUTHORITY FUND:	22,336.33-	5,964.37-	2,235.09	.00	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
VITALIZATION FUND							
OTHER REVENUES							
44-38-100	INTEREST EARNINGS	1,434.58	11,484.67	17,879.32	.00	5,000.00	5,000.00
Total OTHER REVENUES:		1,434.58	11,484.67	17,879.32	.00	5,000.00	5,000.00
Total Revenue:		1,434.58	11,484.67	17,879.32	.00	5,000.00	5,000.00
EXPENDITURES							
44-40-250	APPROPRIATED INCREASE FUND BAL	.00	.00	.00	.00	5,000.00	5,000.00
Total EXPENDITURES:		.00	.00	.00	.00	5,000.00	5,000.00
Total Expenditure:		.00	.00	.00	.00	5,000.00	5,000.00
VITALIZATION FUND Revenue Total:		1,434.58	11,484.67	17,879.32	.00	5,000.00	5,000.00
VITALIZATION FUND Expenditure Total:		.00	.00	.00	.00	5,000.00	5,000.00
Total VITALIZATION FUND:		1,434.58	11,484.67	17,879.32	.00	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
#1 REDEVELOPMENT AGENCY FUND							
OTHER REVENUES							
45-38-100	INTEREST INCOME-REDEVELOPMENT	2,493.44	16,920.70	25,406.78	19,490.35	5,000.00	5,000.00
Total OTHER REVENUES:		2,493.44	16,920.70	25,406.78	19,490.35	5,000.00	5,000.00
Total Revenue:		2,493.44	16,920.70	25,406.78	19,490.35	5,000.00	5,000.00
EXPENDITURES							
45-40-275	PLANNING & DEVELOPMENT	.00	4,000.00	4,000.00	.00	.00	.00
45-40-610	MISCELLANEOUS EXPENSES	25.00	25.00-	.00	100.00	5,000.00	5,000.00
Total EXPENDITURES:		25.00	3,975.00	4,000.00	100.00	5,000.00	5,000.00
Total Expenditure:		25.00	3,975.00	4,000.00	100.00	5,000.00	5,000.00
#1 REDEVELOPMENT AGENCY FUND Revenue Total:		2,493.44	16,920.70	25,406.78	19,490.35	5,000.00	5,000.00
#1 REDEVELOPMENT AGENCY FUND Expenditure Total:		25.00	3,975.00	4,000.00	100.00	5,000.00	5,000.00
Total #1 REDEVELOPMENT AGENCY FUND:		2,468.44	12,945.70	21,406.78	19,390.35	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
#2 REDEVELOPMENT-1500 SOUTH							
OTHER REVENUES							
46-38-100	INTEREST EARNINGS	329.33	2,636.36	4,103.08	.00	100.00	2,500.00
	Total OTHER REVENUES:	329.33	2,636.36	4,103.08	.00	100.00	2,500.00
	Total Revenue:	329.33	2,636.36	4,103.08	.00	100.00	2,500.00
EXPENDITURES							
46-40-610	MISCELLANEOUS EXPENSES	25.00	.00	25.00	25.00	100.00	2,500.00
	Total EXPENDITURES:	25.00	.00	25.00	25.00	100.00	2,500.00
	Total Expenditure:	25.00	.00	25.00	25.00	100.00	2,500.00
	#2 REDEVELOPMENT-1500 SOUTH Revenue Total:	329.33	2,636.36	4,103.08	.00	100.00	2,500.00
	#2 REDEVELOPMENT-1500 SOUTH Expenditure Total:	25.00	.00	25.00	25.00	100.00	2,500.00
	Total #2 REDEVELOPMENT-1500 SOUTH:	304.33	2,636.36	4,078.08	25.00-	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
GENERAL FIXED ASSETS							
91-40-113	LOSS ON DISPOSAL FIXED ASSET	5,762.16	.00	126,000.00	.00	.00	.00
Total :		5,762.16	.00	126,000.00	.00	.00	.00
91-80-990	DEP GENERAL GOVT	31,048.18	34,009.82	48,662.99	.00	.00	.00
91-80-991	DEPRECIATION POLICE	10,663.82	10,376.62	12,477.76	.00	.00	.00
91-80-992	DEPRECIATION FIRE	150,041.71	148,143.83	146,818.07	.00	.00	.00
91-80-993	DEPRECIATION/HWYS PUBLIC IMPR	1,045,544.10	1,007,106.50	1,025,756.74	.00	.00	.00
91-80-994	DEPRECIATION/PARKS	56,725.50	52,604.29	51,157.67	.00	.00	.00
91-80-999	CONTRA CAPITAL OUTLAY	311,160.38-	414,375.35-	1,458,247.24-	.00	.00	.00
Total :		982,862.93	837,865.71	173,374.01-	.00	.00	.00
91-81-991	AMORTIZATION POLICE	61,483.35	61,483.34	78,138.23	.00	.00	.00
Total :		61,483.35	61,483.34	78,138.23	.00	.00	.00
Total Expenditure:		1,050,108.44	899,349.05	30,764.22	.00	.00	.00
GENERAL FIXED ASSETS Expenditure Total:		1,050,108.44	899,349.05	30,764.22	.00	.00	.00
Total GENERAL FIXED ASSETS:		1,050,108.44-	899,349.05-	30,764.22-	.00	.00	.00

Account Number	Account Title	2022 Prior year 3 Actual	2023 P.Y. 2 Actual	2024 P.Y. Actual	2025 Current Year Actual	2025 RE-OPENER #1 Budget	2026 Future year Budget
GENERAL LONG-TERM DEBT							
OTHER REVENUES							
95-40-113	GAIN ON DISP OF FIXED ASSETS	.00	.00	126,000.00-	.00	.00	.00
Total :		.00	.00	126,000.00-	.00	.00	.00
EXPENDITURES							
95-85-980	ROAD BOND PRINCIPAL PAYMENT	114,000.00-	114,000.00-	114,000.00-	.00	.00	.00
95-85-982	POLICE CAR PAYMENT	60,645.15-	61,436.31-	129,251.33-	.00	.00	.00
95-85-983	FIRE STATION PAYMENT	17,000.00-	17,000.00-	18,000.00-	.00	.00	.00
95-85-986	CONTRA - OTHER FUNDING SOURCE	.00	.00	402,673.01	.00	.00	.00
95-85-990	CHANGE IN DEF INFLOW	.00	669,971.00-	21,735.00-	.00	.00	.00
95-85-991	CHANGE IN ACCRUED VACATION	1,997.11	10,102.43	13,451.50	.00	.00	.00
95-85-992	CHANGE IN A/R PROPERTY TAXES	134.06	1,372.43	1,529.62-	.00	.00	.00
95-85-995	CHANGE IN NET PENSION	243,994.00-	484,937.00	.00	.00	.00	.00
95-85-996	CHANGE IN PENSION LIABILITY	.00	215,661.00	31,869.00	.00	.00	.00
95-85-997	CHANGE IN DEF OUTFLOW	.00	50,721.00-	77,049.00-	.00	.00	.00
95-85-998	CHANGE IN ACCRUED INTEREST	777.89-	911.30-	2,413.34	.00	.00	.00
Total EXPENDITURES:		434,285.87-	201,966.75-	88,841.90	.00	.00	.00
Total Expenditure:		434,285.87-	201,966.75-	37,158.10-	.00	.00	.00
GENERAL LONG-TERM DEBT Expenditure Total:		434,285.87-	201,966.75-	37,158.10-	.00	.00	.00
Total GENERAL LONG-TERM DEBT:		434,285.87-	201,966.75-	37,158.10-	.00	.00	.00
Grand Totals:		282,702.49	812,466.84	1,117,048.28	2,146,705.71	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals