



City of Naples

Naples City Council Meeting Agenda

June 26, 2025 - 7:30 p.m.

1420 East 2850 South

Naples, UT 84078

Opening Ceremonies

1. Approval of Agenda
2. Approval of Minutes - June 12, 2025 Regular Council Meeting
3. Any Follow Up Matters from June 12, 2025
4. Approval of Bills
5. PUBLIC HEARING - To Consider the Salaries of Elective and Statutory Officers
6. Approve Ordinance 25-261 - Setting Compensation of Elective and Statutory Officers
7. Approve New Salary Level Scale
8. Approve Resolution 25-366 - Resolution Amending the FY 2024/2025 Budget
9. Approve Resolution 25-367 - Resolution Adopting the FY 2025/2026 Budget
10. Other Matters or Future Council Matters
11. CLOSED SESSION - To Discuss Potential or Future Litigation and to Discuss the Sale, Lease or Purchase of Real Property
12. Motion to Adjourn

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. Meetings are held at 1420 East 2850 South, Naples, UT.

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 <https://naplescityut.gov/> and on the State Public Meeting Notice website <https://utah.gov/pmn> Nikki W. Kay

**Naples City Council
June 12, 2025
Minutes**

The regularly scheduled meeting of the Naples City Council was held June 12, 2025, 7:30 p.m., at the Naples City Office, 1420 East 2850 South, Naples, Uintah County, Utah.

DATE, TIME & PLACE OF MEETING

Council members attending were Dean Baker, Dan Olsen, Ross Morton, and Kenneth Reynolds. Andrew Bentley and Robert Hall were absent.

COUNCIL MEMBERS ATTENDING

Others attending were Brittany Schlosser, Brett Reynolds, Jeremy Raymond, Michael Harrington, Steven Miller, Nathan Simper, Szeth Simmons, Ryan Cook, Micheal Davis and Nikki Kay.

OTHERS ATTENDING

Mayor Dean Baker welcomed everyone and called the meeting to order. Mayor Baker began the meeting with the pledge of allegiance and Dan Olsen offered the invocation.

OPENING CEREMONY

Mayor Baker presented the agenda for approval. Dan Olsen **moved** to approve the agenda as presented. Kenneth Reynolds **seconded** the motion. The motion passed with all in attendance voting aye.

APPROVAL OF THE AGENDA

The minutes of the regular city council meeting of May 22, 2025 were presented for approval. Ross Morton **moved** to approve the minutes of May 22nd. Kenneth Reynolds **seconded** the motion. The motion passed with all voting aye.

MINUTES APPROVED

Mayor Baker asked if anyone had anything they wanted to follow up on from the previous meeting. Nothing was brought forward.

FOLLOW UP ITEMS FROM PREVIOUS MEETING

Nikki Kay presented the bills in the amount of \$55,713.77. Dan Olsen **moved** to approve the bills in the amount presented. Ross Morton **seconded** the motion. The motion passed with the following roll call vote:

APPROVAL OF THE BILLS

Robert Hall	Absent
Dan Olsen	Aye
Ross Morton	Aye

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Kenneth Reynolds Aye
Andrew Bentley Absent

Two business license applications were received one from EP Contracting and one from EP Testing & Inspections. Both located at 1100 S 1300 E. Dale Peterson gave the council a memo recommending approval of the businesses. Kenneth Reynolds **moved** to approve the licenses for EP Testing and EP Contracting. Ross Morton **seconded** the motion. The motion passed with all voting in favor of the motion.

***BUSINESS LICENSE
APPROVAL***

A business license application was received from Summit Welding & Fabrication located at 1325 E 1300 S. Dale Peterson submitted a memo recommending approval of the business license. Dan Olsen **moved** to approve the business license. Kenneth Reynolds **seconded** the motion. The motion passed with all in attendance voting aye.

Brittany Schlosser, Naples PTA President, came before the Council to give an update on activities for the last quarter of the school year. Ms. Schlosser said their membership is currently fifty and they received 1,443 hours of volunteer service. Ms. Schlosser reported on the different activities for the last five months of school which included a Winter Ball, Award Reflections, emotional regulation night, dinner for the teachers during parent teacher conferences, a Bingo night, teacher appreciation night, the reading initiative, and attending the PTA conference. Ms. Schlosser said they will be starting the NOVA program next year and thanked Chief Simper for helping get that started. She thanked the Council for their willingness to sponsor and help the kids and asked, as the City considers the budget for next year, if they would keep the PTA in mind. Ms. Schlosser also asked if anything was discussed on the concerns she brought them before from the Community Council regarding the traffic light on 1900 South and Hwy 40 and the sidewalks on 2000 East. Mayor Baker asked how many buses try and access the highway after school going left? Ms. Schlosser thought it was two. Mayor Baker asked if they couldn't reroute? Ms. Schlosser said that might be an option but the other concern was also how much traffic there is when they have activities at the school or ball games at the park. Micheal said they could reach out to UDOT and see what they thought. Ms. Schlosser asked about the sidewalks on 2000 East. Mayor Baker also stated that the City created wider shoulders on 2000 East when they widened the road and he said UDOT funded and engineered the project and the city didn't have

NAPLES PTA REPORT

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a lot of say in it. Ms. Schlosser asked about residents helping to pay for it. Micheal said they could look into the "safety to schools" sidewalk grant. Micheal said there were some residents along there that didn't want the sidewalks when they were offered. Ms. Schlosser expressed her appreciation for letting her come and speak and share ideas on how to help our kids.

Council members received pictures of a few office items that staff would like to surplus. The items were a projector, screen, stand-up office desks, and copier supplies. Nikki stated they would put the items on Public Surplus. Ross Morton **moved** to approve the surplus of the items. Dan Olsen **seconded** the motion. The motion passed with the following roll call vote:

Robert Hall	Absent
Dan Olsen	Aye
Ross Morton	Aye
Kenneth Reynolds	Aye
Andrew Bentley	Absent

Kenneth Reynolds **moved** to open a public hearing to discuss amending the FY 2024/2025 budget and to receive input on the FY 2025-2026 budget. Dan Olsen **seconded** the motion. The motion passed with all voting aye. Micheal Davis explained the changes that were being made to this fiscal year budget and stated he was trying to cut many of the budgets back so he did not get over the percentage for the allowed excess fund balance. Mayor Baker asked, if Micheal was making cuts, why the large increase in the street department budget? Micheal stated it was a transfer of funds from the government building budget to cover the expense of the chip seals on the roads that are to begin soon. Micheal stated the building department didn't use funds to pave a parking lot so he transferred those funds to the street department. There were no comments from the public on the FY 2024/2025 budget amendments.

Mayor Baker asked if anyone had comments about the FY 2025/2026 budget. With no comments from the public Dan Olsen **moved** to close the public hearing. Kenneth Reynolds **seconded** the motion. The motion passed with all in attendance voting aye. Nikki Kay stated they would have the amounts for each funds budgeted listed on a Resolution that will be presented for adoption at the next city council

***COUNCIL APPROVAL TO
SURPLUS ITEMS***

***PUBLIC HEARING TO
OPEN AND AMEND THE
FY 2024/2025 BUDGET
AND RECEIVE PUBLIC
INPUT ON THE FY
2025/2026 BUDGET***

meeting.

Council members received a printout of the new Utah Retirement rates for FY 2025-2026 for their review and approval. Each system with their corresponding rates was highlighted for their review. Nikki explained most of the rates decreased except for the Tier 2 Fund 111 Hybrid system and that was due to the increase in the employee required contribution. Kenneth Reynolds **moved** to approve the URS rates as presented. Ross Morton **seconded** the motion. The motion passed with the following vote:

Robert Hall	Absent
Dan Olsen	Aye
Ross Morton	Aye
Kenneth Reynolds	Aye
Andrew Bentley	Absent

Ryan Cook presented photos from an irrigation line break on 2500 South where it crosses the road east of the 500 East intersection. Ryan explained they opened up the road where the break was, cut some new pipe, used dresser sleeves, and put it back together. He stated it has been repaired but recommended they have a contractor come in and replace the pipe from the new blue line with HDPE (high density polyethylene pipe) and that will make one connection just after the 90 and a connection just outside of the right-of-way. Ryan said he hoped this would help to not have this happen again and it would eliminate so many connections under the road. Ryan stated he didn't believe the pipe was bedded well and the pipe reduces from 18" to 15" with multiple connections. Ryan said his recommendation was to have someone do the pit pipe. He said they are looking at \$10,000 to \$15,000 for the project as it stands. Ryan said the break is on the lateral side of things. Ryan believed that any time we move an irrigation pipe we take the liability to maintain that portion of the line. He said the lateral users on the line are probably on the hook for \$800 to \$1,000 right now as it stands. The feeling of the lateral users is to not take on an additional \$22,500 to replace the pipe. Mayor Baker thought it was supposed to come straight across. Ryan said he wasn't sure what happened in the past. Mayor Baker said they should have been required to put in pressure reducing meters because of the amount of pressure they are anticipating coming down the pipes in the future. Ryan felt like it was important to get rid of the connections so it would be less likely to have problems in the future. Ryan said he

***APPROVE 2025-2026 UTAH
RETIREMENT RATES***

***2500 SOUTH IRRIGATION
LINE BREAK UPDATE***

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discussed with Micheal how much the City should need to pay to repair the break. Ryan suggested the City pay for the connection to get it out from under the road and then have a discussion with the canal company regarding the costs. He thought they could have B.H.I. continue with the repairs while the road is cut as they have the parts to fix it and their bid was only \$300 more than the other company. Councilman Morton asked Ryan if he was recommending the City cover the cost of the \$22,500 and if that would get them across the road. Ryan showed on the photo shown where the pipe and connections would be. Micheal said they will dig in the other field and run the pipe straight through. Councilman Morton asked if Ryan wanted the City to pay the \$22,500 and then try and get some of it back? Ryan said, no. Micheal said there have been different expenses incurred so far and they talked about having the people on the lateral pay the \$10,000 and the City would cover the rest. Councilman Morton asked if the \$22,500 would be on the City. Micheal said, yes. Mayor Baker said he wasn't opposed to that but there have been a lot of breaks, like the one at the school, and the reason for the breaks is the pressure. He didn't think this would be the last one. Michael Harrington asked if he could interject. He asked the Council what they wanted their approach to be with Ashley Central in holding them accountable for the breaks or any future breaks? Mr. Harrington stated that, in his opinion, Ashley Central Canal, under the 2010 agreement, should be liable for any breaks in their pressurized lines. Ryan Cook asked, if Ashley Canal takes part in putting in the extension, does it absolve the City? Mr. Harrington said now would be a good time to negotiate what the responsibilities are for what happens when the lines are pressurized and if breaks occur because of the pressure. He said it would also be good to have in writing what their obligations are for the lateral fix and any future breaks. He said it would be unwise to make the fix and then go ask them for money. Mr. Harrington said it should be done up front. He asked how aggressive the City wanted to be in negotiations? Councilman Olsen said, how many times do we want to repair the roads? Mr. Harrington asked if the Council would like him to reach out to Ashley Central's attorney to ask about negotiations. Councilman Morton wanted to know if the City was looking at a lot of additional expenditures, or will this repair take care of things? Mayor Baker said the pressure is going to continue to go up as the canal company continues to finish the project. Mr. Harrington said the timing should be good to find out what happens with any future breaks. Councilman

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Morton wanted to know if the agreement states the canal company should help with the cost? Mr. Harrington read from the agreement that states "in the future, should the company (Ashley Central) install a pressurized line in this canal, cities shall cooperate with company to facilitate the insertion of the pressure line through the canal structure, provided that any damage to the structure arising from the installation of the pressurized line system shall be the responsibility of the Company and the company shall also be responsible to maintain the pressurized line." Mr. Harrington said he knows they don't feel like they are responsible for this break but he doesn't see an argument, based on this language, where they are not. Mr. Harrington said it would be wise to decide how to handle future breaks because it may end up being a larger damage. Councilman Reynolds said it would be good to engage them, and it would be better to do it now rather than later. Councilman Olsen said the City wants a good quality line going across, which they won't put in. Councilman Reynolds said he would like them to do the pressure reducers. Ryan wanted to know if they could agree to get the extension in and then battle the expenses up to this point? Councilman Morton asked if Ryan wanted them to spend the money on this and then go to Ashley for payment. Ryan wanted to know if they could use the expenses up to this point for the negotiations. Ryan said they have spent, up to this point, almost as much in damages as the cost of laying the pipe. Mr. Harrington said they could approach them in that manner and ask if they would be open to talking about the projects that would fix what is going on and future fixes like the pressure reducing valves. Councilman Olsen felt like the \$22,500 was the City's investment into the road to protect it. Mr. Harrington wanted to know if the Council would like him to approach Ashley Central or if there were members of the Council that have a better relationship with Ashley Central. Micheal Davis said, if the City decides to do this, it should go through Mr. Harrington. Mayor Baker said they won't get anything from the lateral users because no one wants to take that responsibility. Councilman Olsen said if you bill Ashley Central, they would in turn bill the lateral's, and then they would put a lien on it if it's not paid. Councilman Morton said he doesn't want it passed on to the users if it should be Ashley Central. Councilman Olsen said that is how the laterals function. Councilman Morton said, if there was a contract, and it was agreed to, whoever was responsible in that contract should be the one to pay. Mr. Harrington stated he could approach Ashley Central and tell them the City is

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not trying to put them on the hook for the whole thing but the City would like their cooperation and with the foresight as to the potential damage of this pressurized line and finding creative solutions, like pressure reducing valves or changing pipe size, to make sure this does not go on as the line gains pressure. Councilman Olsen wanted to know if the City was willing to invest the \$22,500 so we don't have to dig it up again? Mayor Baker asked if the canal company would be pushing the pipe through the culvert. Councilman Olsen said the City would push it through the culvert to the north side of the road. Ryan stated the City would be responsible for the pipe through the culvert and the canal company, or the lateral users, should be responsible for everything up to that point. Ryan said the way Mr. Harrington is reading the agreement, the canal company should be responsible for all of it, because of the increased pressure in the line. Mayor Baker said the City is into it around \$20,000 already and then Ryan is wanting them to agree to another \$22,500. Ryan said the canal company really is going to pay for everything up to this point. Councilman Morton said there are basically saying they want the canal company to pay for everything prior and the City pay the \$22,500 and if any other problems arise from pressure it would be on the canal company and that would give them incentive to put on the pressure reducers. He said that doesn't make the \$22,000 a bad investment to protect our road. Councilman Morton said it could also set a precedent that the City will keep paying money on every leak that comes up. He said he would be okay with Mr. Harrington asking them to pay for everything up to this point, the City will pay the \$22,000 and they commit to put the pressure reducers on and pay for any other damages going forward. Mr. Harrington said that would be great if they would agree to it. Mr. Harrington asked if the City would be okay with him moving toward a mediator if he sees he is not getting anywhere with Ashley Central. Mr. Harrington said they want to protect the assets of the City and work toward as many fixes as they can in the negotiations. Councilman Morton said it's too risky not to try it with the pressure on the lines. Councilman Olsen agreed with Councilman Morton. They agreed to go to mediation if the canal company says no. Councilman Olsen **moved** to approve the \$22,500 contingent upon a successful negotiation with the canal company. Ross Morton **seconded** the motion. The motion passed with the following roll call vote:

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Robert Hall	Absent
Dan Olsen	Aye
Ross Morton	Aye
Kenneth Reynolds	Aye
Andrew Bentley	Absent

Brett Reynolds, Naples Fire Chief, and Jeremy Raymond, USSD Fire Marshall, came to give an update from the District. Chief Reynolds said, going to the District has been a good change, even if he'd still rather be a Naples employee. He said their firemen are 98% certified and they have very active members. Chief Reynolds reported they recently went to the CIB asking for a new ladder truck and were awarded the funds for that. He said it can take up to five years to build the truck and get it here. Chief Reynolds reported on the work they have been doing on the fire station, including staining the wood and getting the boiler fixed. Jeremy Raymond said Brett has a great crew that work well together and they have a fantastic response time. He said he appreciates the support of the Council and that Councilman Hall has been great to work with. Fire Marshall Raymond shared statistics with the Council regarding training hours, public service hours, percentage of most calls, and what type of calls the department responds to. He reported on the projects they have completed and those they are working on. Fire Marshall Raymond stated he appreciates how Naples City works with helping their department get what is needed. He thanked the Council for their support. Mayor Baker thanked Jeremy for coming.

***USSD FIRE CONTROL
UPDATE***

Nikki Kay stated the Council would need to hold a public hearing to discuss the salaries of elective and statutory officers. Dan Olsen **moved** to hold a public hearing on June 26th for discussion of salaries. Kenneth Reynolds **seconded** the motion. The motion passed with all voting aye.

***OTHER MATTERS OR
FUTURE COUNCIL
MATTERS***

With no other business before the Council, Kenneth Reynolds **moved** to adjourn the meeting at 9:15 p.m. Dan Olsen **seconded** the motion. The meeting was adjourned by all voting in favor of the motion.

MOTION TO ADJOURN

APPROVED BY COUNCIL ON THE 26th DAY OF JUNE 2025

BY: _____

ATTEST: _____ **DRAFT**

Report Criteria:

Invoices with totals above \$0.00 included.
 Only unpaid invoices included.

GL Acct No	Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Invoice Amount
10-22500 HEALTH INSURANCE	740	Public Employees Health Prog	Health & Dental Insurance	0124165274	06/20/2025	19,858.30
Total :						19,858.30
10-41-610 MISCELLANEOUS EX	1210	Zion's First National Bank	Clock	113-4109725-6	06/11/2025	112.29
Total LEGISLATIVE:						112.29
10-50-250 C. HALL BLDG EQUIP	975	TS Heating, Inc	AC unit	2867	06/24/2025	700.00
10-50-260 GROUNDS EQUIP/S	587	MF Landscape & Construction	Contract Lawn Care	3712	06/09/2025	225.00
10-50-260 GROUNDS EQUIP/S	587	MF Landscape & Construction	Contract Lawn Care	3716	06/16/2025	225.00
10-50-271 UTILITIES - CITY HAL	1099	Rocky Mountain Power	Monthly Electric Service 6115959	9596-0625	06/18/2025	339.93
10-50-271 UTILITIES - CITY HAL	1168	West End Cleaners, Inc.	Traffic rug for offices	57800	06/01/2025	69.30
10-50-720 BUILDINGS/STRUCT	975	TS Heating, Inc	AC unit	2867	06/24/2025	3,500.00
Total GENERAL GOVERNMENT BUILDINGS:						5,059.23
10-51-240 OFFICE SUPPLIES A	902	Staples	Batteries	7659349648	06/11/2025	34.61
10-51-250 EQUIPMENT, SUPPLI	1210	Zion's First National Bank	USPS- STamps	010617	06/10/2025	146.00
10-51-250 EQUIPMENT, SUPPLI	1219	FP Mailing Solutions	Ink cartridges	R106678421	06/11/2025	184.86
Total SUPPLIES/EQUIPMENT:						365.47
10-52-310 BOARD MEMBERS E	216	Clark, Christopher J	Board Members Expense	Q225	06/23/2025	75.00
10-52-310 BOARD MEMBERS E	412	Hiatt, Kevin D	Board Members Expense	Q225	06/23/2025	75.00
10-52-310 BOARD MEMBERS E	1193	Wolfinger, Ryan	Board Member Expense	Q225	06/23/2025	75.00
10-52-330 EDUCATION & WORK	1210	Zion's First National Bank	UBLA Conference	354952	06/11/2025	225.00
Total PLANNING AND ZONING:						450.00
10-54-140 OFFICER WELLNESS	325	Empowering Minds PLLC	Counseling Session	588032-0018	06/19/2025	21.71
10-54-140 OFFICER WELLNESS	325	Empowering Minds PLLC	Counseling Session	588032-0019	06/19/2025	23.80
10-54-230 TRAVEL & PER DIEM	1210	Zion's First National Bank	Meals @ academy	234/1	06/11/2025	98.38
10-54-249 EQUIPMENT/PURCH	958	Main Street Auto	Wiper blades	294362	06/12/2025	46.98

GL Acct No	Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Invoice Amount
10-54-249	EQUIPMENT/PURCH	1210 Zion's First National Bank	Walmart- Notebooks, organizing b	305169542099	06/18/2025	49.92
10-54-251	FUEL & OIL	808 Rocky Mountain Lube & Muffler	Oil change 5605	647369	06/05/2025	71.69
10-54-334	K-9 EXPENSES & EQ	627 Papa's Dino Express	Dog washes	627-0625	06/09/2025	12.75
Total POLICE DEPARTMENT:						325.23
10-58-330	EDUCATION AND TR	1210 Zion's First National Bank	Utah Association of Building Offici	BCSTMRSRVC	06/10/2025	100.00
Total BUILDING INSPECTOR:						100.00
10-59-225	JULY 24 EVENT	1153 Walmart - Capital One	Summerfest Giveaway supplies	765162625585	06/11/2025	116.87
10-59-225	JULY 24 EVENT	1210 Zion's First National Bank	Summerfest giveaways	113-3026511-6	06/11/2025	108.43
Total COMMUNITY MARKETING:						225.30
10-60-245	BLDG SUPPLIES &	223 Codale Electric Supply	Lights and parts	S009264599.0	06/11/2025	1,068.19
10-60-245	BLDG SUPPLIES &	383 GR Specialties	Rags, batteries, spray	INV-00295	06/10/2025	397.07
10-60-245	BLDG SUPPLIES &	555 Lowe's Commercial Services	Locks	649041829	06/12/2025	151.84
10-60-245	BLDG SUPPLIES &	1210 Zion's First National Bank	Harbor Freight- Shop Jack	01440707	06/12/2025	399.99
10-60-250	EQUIPMENT, MAINT	958 Main Street Auto	Epoxy, grease	294226	06/11/2025	137.17
10-60-250	EQUIPMENT, MAINT	958 Main Street Auto	Filters, etc	294383	06/12/2025	515.01
10-60-271	UTILITIES - SHOP	1099 Rocky Mountain Power	Monthly Electric Service 6119018	0186-0625SA	06/18/2025	281.63
10-60-274	TOOLS & SUPPLIES	1147 Vernal Winnelson Company	Tools	553125-01	06/11/2025	915.00
10-60-470	PPE / SAFETY CLOT	341 Fastenal Company	Ear plugs, lens cleaners	UTVER112670	06/12/2025	64.69
10-60-470	PPE / SAFETY CLOT	383 GR Specialties	Gloves nitrile, gray gloves, gloves	INV-00295	06/10/2025	248.26
10-60-610	MISCELLANEOUS S	911 Stubbs & Stubbs Oilfield Construc	2500 S Irrigation break	25-317	06/17/2025	18,580.49
Total STREETS:						22,759.34
10-68-270	UTILITIES-STREET LI	1099 Rocky Mountain Power	Monthly Electric Service 6108154	1546-0015-062	06/18/2025	1,547.81
10-68-272	REPAIRS - STREET L	223 Codale Electric Supply	Photo eyes & supplies	S009260845.0	06/11/2025	119.24
Total STREET LIGHTS:						1,667.05
10-70-282	ROADSIDE PARK MA	383 GR Specialties	Flower install	INV-00296	06/10/2025	300.00
10-70-282	ROADSIDE PARK MA	448 Intermountain Farmers Assoc.	Turf dye	1022832698	06/17/2025	129.99

GL Acct No	Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Invoice Amount
10-70-282	ROADSIDE PARK MA	1147 Vernal Winnelson Company	PVC Cutters	546375-02	01/29/2025	31.32
10-70-282	ROADSIDE PARK MA	1147 Vernal Winnelson Company	Ground cloth	553580-01	06/18/2025	161.33
Total BUILDING & GROUNDS:						<u>622.64</u>
Grand Totals:						<u><u>51,544.85</u></u>

Report Criteria:

Invoices with totals above \$0.00 included.
Only unpaid invoices included.

Ordinance #25-261

AN ORDINANCE AMENDING ORDINANCE #24-254 SETTING THE COMPENSATION OF ELECTIVE AND STATUTORY OFFICERS OF THE CITY OF NAPLES.

WHEREAS, The elective and statutory officers of municipalities, as per Utah State Code 10-3-818, shall receive such compensation for their services as the governing body may fix by ordinance adopting compensation or compensation schedules enacted by the legislative body following a public hearing; and

WHEREAS, Upon its own motion the governing body may review or consider the compensation of any officer or officers of the municipality or a salary schedule applicable to any officer or officers of the city for the purpose of determining whether or not it should be adopted, changed, or amended.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAPLES THAT:

1. All previous salary or compensation ordinances regarding elected and statutory officers hereby be repealed.
2. The monthly compensation of the elected and appointed officers shall be as follows:

Mayor	\$ 1,157.33 per month
Council Members	\$ 645.90 per month
City Administrator	\$10,422.43 per month
City Recorder	\$ 6,446.64 per month
City Treasurer	\$ 1,400.00 per month
Police Chief	\$ 8,150.03 per month

ADOPTED AND PASSED by the City Council of the City of Naples, Utah, this 26th day of June, 2025.

Effective July 1, 2025

Dean A. Baker, Mayor

ATTESTED BY:

Nikki W. Kay, City Recorder

RESOLUTION 25-366

A RESOLUTION AMENDING THE 2024/2025 BUDGETS.

BE IT RESOLVED: That pursuant to a notice posted according to Utah State Code, a Public Hearing was held wherein all budgetary funds of the City of Naples for the fiscal year of 2024/2025 were considered by the Naples City Council.

WHEREAS, the time for the hearing was set at the Naples City Office, 1420 East 2850 South, in the City of Naples, for June 12, 2025, at the hour of 8:00 p.m., and,

WHEREAS, the notice of said hearings was published, pursuant to the statute, on the Utah Public Notice Website, on the City's website, and at the city office building on June 2, 2025,

NOW THEREFORE, it was **moved** by _____ that the 2024/2025 budgets be amended to the following amounts: General Fund \$4,119,090; Capital Project Roads \$4,867,500; and Capital Projects Park Fund \$18,500. The **second** was by _____ and passed with a roll call vote as follows:

Andrew Bentley	Aye___	Nay___	Absent___
Robert Hall	Aye___	Nay___	Absent___
Ross Morton	Aye___	Nay___	Absent___
Dan Olsen	Aye___	Nay___	Absent___
Kenneth Reynolds	Aye___	Nay___	Absent___

This Resolution was adopted on the 26th day of June, 2025.

Mayor Dean A. Baker

ATTEST:

Nikki W. Kay, City Recorder

RESOLUTION 25-367

A RESOLUTION ADOPTING THE 2025/2026 BUDGETS.

BE IT RESOLVED: That pursuant to a notice published according to Utah State Code, a Public Hearing was held wherein all budgetary funds of the City of Naples for the fiscal year of 2025/2026 were considered by the Naples City Council.

WHEREAS, the time for the hearing was set at the Naples City Office, 1420 East 2850 South, in the City of Naples, for June 15, 2025 at the hour of 8:00 p.m., and,

WHEREAS, the notice of said hearings was published, pursuant to the statute, on the Utah Public Notice Website, on the City's website, and at the city office building on June 2, 2025,

NOW THEREFORE, it was **moved** by _____ that the 2025/2026 budget for General Fund be adopted in the amount of \$3,468,900; Debt Service Fund in the amount of \$169,000; Asset Acquisition in the amount of \$5,000, Equipment Fund in the amount of \$5,000, Capital Project Road Fund in the amount of \$1,902,735; Municipal Building Fund in the amount of \$5,000, Capital Project Park Fund in the amount of \$15,000, Building Authority Fund in the amount of \$25,000, Vitalization Fund in the amount of \$5,000, Redevelopment #1 in the amount of \$5,000 and Redevelopment #2 1500 South in the amount of \$2,500. The **second** was by _____ and passed with a roll call vote as follows:

Andrew Bentley	Aye___	Nay___	Absent___
Robert Hall	Aye___	Nay___	Absent___
Ross Morton	Aye___	Nay___	Absent___
Dan Olsen	Aye___	Nay___	Absent___
Kenneth Reynolds	Aye___	Nay___	Absent___

This Resolution was adopted on the 26th day of June, 2025.

Mayor Dean A. Baker

ATTEST:

Nikki W. Kay, City Recorder

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	80,527.00
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	7,473.00
10-31-220	PENALTIES/INT ON DELIQ TAXES	666.32	1,548.10	2,191.18	1,766.30	2,000.00	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	210,000.00	200,000.00
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	18,000.00	30,000.00
Total TAXES:		2,635,670.48	3,175,755.73	3,446,399.10	2,527,851.77	3,283,000.00	3,059,100.00
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES AND PERMITS	18,680.77	15,880.00	18,546.82	16,222.75	17,000.00	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	75,000.00	25,000.00
10-32-205	BUILDING PERMT BOND FORFEITURE	3,000.00	2,500.00	500.00	.00	500.00	500.00
10-32-210	STATE SHARE 1%	605.02	279.18	439.85	722.48	800.00	500.00
Total LICENSES AND PERMITS:		78,895.07	47,076.68	69,260.67	90,502.73	93,800.00	45,500.00
INTERGOVERNMENTAL REVENUE							
10-33-401	STATE GRANT/JAG GRANT	.00	3,500.00	4,000.00	4,500.00	4,500.00	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
10-33-423	CIB M.O.U. UC&VC	.00	.00	.00	.00	.00	14,500.00
10-33-424	SCHOOL RESOURCE OFFICER	20,000.00	20,000.00	20,000.00	51,500.00	51,500.00	51,500.00
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	.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	3,200.00	4,000.00
10-33-560	CLASS "C" ROAD FUND ALLOTMENT	151,097.95	160,945.61	167,676.51	130,880.79	185,000.00	165,000.00
10-33-561	RURAL TRANSPORTN INFRASTRUCTRE	.00	.00	114,977.45	57,892.14	60,000.00	.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	316,400.00	247,200.00
CHARGES FOR SERVICES							
10-34-130	ZONING & SUBDIVISION FEES	1,685.00	1,225.00	1,700.00	735.00	1,000.00	1,500.00
10-34-240	MISCELLANEOUS INSPECTIONS	13,093.00	4,702.00	7,173.00	11,055.00	11,500.00	5,000.00
10-34-740	FINGER PRINTING - POLICE	.00	940.00	1,275.00	1,010.00	1,000.00	500.00
10-34-770	POLICE REPORT	608.42	190.00	537.00	185.00	200.00	500.00
Total CHARGES FOR SERVICES:		15,386.42	7,057.00	10,685.00	12,985.00	13,700.00	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	40,000.00

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10-35-160	RESTITUTION	.00	.00	.00	89.70	100.00	.00
	Total FINES AND FORFEITURES:	25,548.20	47,136.31	50,764.11	29,305.46	35,100.00	40,000.00
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	2,000.00	2,500.00
10-36-213	VENDOR EVENT INCOME	.00	.00	1,100.00	1,000.00	1,000.00	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	100.00	100.00
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	2,000.00	500.00
	Total MISCELLANEOUS REVENUE:	20,381.21	28,160.84	16,225.00	12,838.34	20,600.00	19,100.00
OTHER REVENUES							
10-38-100	INTEREST EARNINGS	28,551.25	188,747.21	129,024.40	504,676.66	100,000.00	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	15,100.00	.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	500.00	500.00
	Total OTHER REVENUES:	93,053.47	207,319.80	555,594.55	519,960.16	115,600.00	50,500.00
CONTRIBUTIONS AND TRANSFERS							
10-39-130	BEG G/F BAL TO BE APPROPRIATED	.00	.00	.00	.00	240,890.00	.00
	Total CONTRIBUTIONS AND TRANSFERS:	.00	.00	.00	.00	240,890.00	.00
	Total Revenue:	3,181,682.90	3,871,337.64	4,487,707.75	3,447,346.73	4,119,090.00	3,468,900.00
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	1,000.00	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	1,000.00	1,500.00
	Total LEGISLATIVE:	61,929.98	60,733.94	61,250.10	55,358.13	63,500.00	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	3,500.00	3,000.00
10-42-330	EDUCATION AND TRAINING	122.43	.00	.00	.00	.00	200.00
	Total JUSTICE COURT:	486.43	130.00	230.00	2,800.00	3,500.00	3,200.00
CITY ADMINISTRATOR							
10-43-110	ADMINISTRATOR WAGES	96,697.46	114,850.36	116,823.73	114,773.18	122,000.00	125,000.00
10-43-120	ADMIN SECRETARY	39,978.25	44,842.91	47,448.01	49,394.52	53,000.00	56,000.00

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10-43-131	FICA	10,167.91	11,657.09	11,897.47	12,198.13	13,000.00	13,000.00
10-43-132	WORKMAN'S COMPENSATION	1,038.00	1,113.38	945.36	1,213.54	2,000.00	2,000.00
10-43-133	HEALTH INSURANCE	27,656.78	34,911.89	36,062.02	36,690.12	39,500.00	40,500.00
10-43-134	RETIREMENT	22,263.87	27,779.77	28,467.77	27,663.95	30,000.00	31,500.00
10-43-135	LONG TERM DISABILITY	617.56	790.65	812.35	804.46	800.00	800.00
10-43-137	E.A.P. EXPENSE	.00	.00	517.62	650.16	800.00	500.00
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	3,600.00	3,000.00
10-43-240	OFFICE SUPPLIES AND EXPENSE	61.49	178.12	526.49	89.62	200.00	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	1,300.00	2,000.00
10-43-279	CELLULAR PHONE	900.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
10-43-330	EDUCATION AND TRAINING	475.81	50.00	495.00	500.84	1,000.00	2,000.00
10-43-350	PUBLIC RELATIONS	875.70	406.51	.00	129.88	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	251,410.36	275,700.00	286,200.00
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	1,500.00	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	1,212.59	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	20,413.45	23,300.00	23,800.00
RECORDER							
10-45-110	RECORDER SALARY	65,688.74	66,548.80	68,347.14	69,635.21	74,000.00	77,000.00
10-45-131	FICA	4,571.60	4,694.14	4,812.07	5,101.20	5,000.00	5,300.00
10-45-132	WORKMAN'S COMPENSATION	93.29	41.80	54.04	43.10	100.00	100.00
10-45-133	HEALTH INSURANCE	18,988.90	19,896.15	20,530.67	20,876.04	22,000.00	22,500.00
10-45-134	RETIREMENT	11,935.94	11,921.28	12,189.36	12,120.59	13,500.00	13,000.00
10-45-135	LONG TERM DISABILITY	321.12	329.32	337.64	340.91	400.00	400.00
10-45-137	E.A.P. EXPENSE	.00	.00	273.81	325.08	300.00	300.00
10-45-210	BOOKS, SUBSCRIPTIONS, MBRSHIPS	400.00	475.00	590.00	625.00	700.00	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	700.00	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	700.00
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

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Total RECORDER:		102,163.59	105,089.54	107,361.98	109,806.13	118,350.00	122,300.00
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							
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	20,000.00	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	65,000.00	85,000.00
INDEPENDENT AUDITOR							
10-48-310	PROFESSIONAL SERVICES	12,000.00	12,000.00	12,000.00	13,500.00	13,500.00	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	14,500.00	15,000.00
LIABILITY INSURANCE							
10-49-511	LIABILITY INSURANCE	17,402.00	24,793.00	24,793.00	16,351.66	17,000.00	19,700.00
10-49-512	PROPERTY INSURANCE	10,409.72	14,839.37	18,180.64	25,432.03	25,500.00	25,300.00
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	47,700.00	50,200.00
GENERAL GOVERNMENT BUILDINGS							
10-50-110	CUSTODIAN WAGES	6,524.96	6,498.62	6,698.14	6,360.00	6,700.00	7,000.00
10-50-131	FICA	491.34	495.48	509.81	498.96	600.00	500.00
10-50-132	WORKMAN'S COMPENSATION	9.13	4.04	5.20	3.88	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	100.00	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	32,000.00	5,000.00
10-50-721	MAINTENANCE BLDG/PARKING ETC	708.59	.00	.00	.00	.00	1,000.00
10-50-730	IMPROVEMENT TO CITY HALL BLDG	.00	.00	9,842.45	.00	3,000.00	3,000.00

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Total GENERAL GOVERNMENT BUILDINGS:		60,919.23	63,912.11	84,292.44	76,552.94	94,950.00	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	1,000.00	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	2,300.00	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	100.00	400.00
10-51-650	EQUIP/ETC. PURCHASE-NON-ASSET	.00	.00	.00	.00	1,000.00	1,000.00
10-51-730	ASSET PURCHASE - TECHNOLOGY	.00	.00	.00	5,872.81	6,500.00	5,000.00
Total SUPPLIES/EQUIPMENT:		16,107.55	19,387.69	18,811.12	23,529.06	30,700.00	32,300.00
PLANNING AND ZONING							
10-52-210	ZONING ORDINANCES	.00	.00	.00	1,762.50	1,800.00	.00
10-52-215	BOOKS, SUBSCRIPTIONS, MBRSHIPS	.00	224.00	.00	710.41	1,000.00	1,500.00
10-52-220	ADVERTISE/NOTICES/POSTAGE	173.00	227.07	4.78	244.00	500.00	1,000.00
10-52-230	TRAVEL & PER DIEM	.00	1,060.16	219.59	1,450.32	2,000.00	4,000.00
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	1,000.00	2,000.00
10-52-247	MAP REVIEW/ENGINEER	615.00	800.00	670.00	2,200.00	3,000.00	6,000.00
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	6,000.00	.00
10-52-330	EDUCATION & WORKSHOP	.00	1,047.95	50.00	767.37	1,000.00	1,500.00
10-52-331	PUBLIC RELATIONS	.00	1,726.56	.00	189.61	1,000.00	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	500.00	500.00
Total PLANNING AND ZONING:		3,900.97	8,238.92	4,517.87	15,049.93	22,000.00	22,700.00
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	456,521.73	480,000.00	570,000.00
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	36,866.72	40,000.00	40,000.00
10-54-132	WORKMAN'S COMPENSATION	3,845.36	3,127.13	2,005.82	4,408.32	5,000.00	6,000.00
10-54-133	HEALTH INSURANCE	133,650.86	112,907.92	139,758.88	136,033.32	150,000.00	160,000.00
10-54-134	RETIREMENT	102,119.24	96,931.59	115,161.59	133,738.37	145,000.00	150,000.00
10-54-135	LONG TERM DISABILITY	1,746.81	1,723.99	2,054.61	2,226.45	2,200.00	2,200.00
10-54-137	E.A.P. EXPENSE	.00	.00	1,778.45	2,383.92	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	10,881.06	11,500.00	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-SUBSCRIPTION/ EXPENSE	1,369.96	1,000.00	290.00	.00	5,000.00	5,000.00

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
10-54-247	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	26,000.00	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	3,380.00	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	35,100.00	36,500.00
10-54-286	DUI ENFORCEMENT	1,813.00	7,581.11	455.00	6,363.81	6,500.00	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
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	7,909.99	7,700.00	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	951,204.50	1,102,000.00	1,228,700.00
EMERGENCY PREPARDNESS							
10-55-610	ULGT SAFETY PROGRAM	458.64	721.80	204.88	1,801.06	3,400.00	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	3,400.00	2,000.00
BUILDING INSPECTOR							
10-58-110	BUILDING INSPECTOR WAGES	47,329.41	44,981.43	47,352.00	44,478.38	48,000.00	48,000.00
10-58-131	FICA	3,562.28	3,429.17	3,602.19	3,493.06	3,700.00	3,700.00
10-58-132	WORKMAN'S COMPENSATION	550.11	430.29	422.59	460.48	800.00	800.00
10-58-210	BOOKS, SUBSCRIPTIONS, MBRSHIPS	145.00	.00	.00	.00	100.00	500.00
10-58-230	TRAVEL & PER DIEM	.00	.00	.00	.00	100.00	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	1,000.00	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	420.00	500.00	500.00
10-58-330	EDUCATION AND TRAINING	50.00	.00	.00	.00	300.00	800.00
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	51,673.60	58,300.00	59,500.00
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	2,600.00	2,800.00

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
10-59-223	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	30,000.00	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	68,400.00	65,600.00
STREETS							
10-60-110	SALARIES AND WAGES	69,211.91	127,854.45	130,775.10	135,659.04	145,000.00	156,000.00
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	15,600.00	25,000.00
10-60-131	FICA	4,777.12	9,222.27	9,156.47	9,603.71	10,000.00	11,000.00
10-60-132	WORKMAN'S COMPENSATION	1,001.42	1,640.09	1,310.63	1,670.70	2,000.00	2,000.00
10-60-133	HEALTH INSURANCE	25,128.41	48,700.01	50,311.90	51,192.72	52,000.00	58,500.00
10-60-134	RETIREMENT	12,925.71	23,859.27	23,701.91	23,534.44	26,500.00	25,000.00
10-60-135	LONG TERM DISABILITY	348.03	658.92	658.22	661.68	800.00	800.00
10-60-137	E.A.P. EXPENSE	.00	.00	517.62	650.16	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	1,500.00	5,000.00
10-60-260	SANDER/SNOW PLOW MAINTENANCE	1,697.40	8,179.95	57,053.84	2,442.34	3,000.00	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	20,000.00	16,200.00
10-60-266	ROAD SIGNS	4,154.19	5,751.51	7,190.47	7,922.35	8,000.00	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	55,000.00	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	25,000.00	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	1,200.00	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	1,440.00	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	400.00
10-60-330	EDUCATION AND TRAINING	250.00	330.00	450.00	.00	500.00	500.00

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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	480,000.00	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
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	32,000.00	.00
Total STREETS:		266,547.20	352,234.03	911,435.01	788,909.90	1,361,565.00	1,078,900.00
STREET LIGHTS							
10-68-270	UTILITIES-STREET LIGHTS	26,068.88	27,057.77	19,797.62	15,776.26	22,000.00	20,000.00
10-68-272	REPAIRS - STREET LIGHTS	8,063.70	8,618.24	640.15	2,733.83	4,000.00	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	26,000.00	26,000.00
BUILDING & GROUNDS							
10-70-230	TRAVEL & PER DIEM	200.00	.00	303.27	.00	100.00	750.00
10-70-250	EQUIPMENT SUPPLIES & MAINT OF	585.41	310.78	.00	.00	100.00	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	100.00	300.00
10-70-263	PAVILION MAINTENANCE	1,105.09	400.00	1,334.23	.00	500.00	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	9,000.00	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

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Total BUILDING & GROUNDS:		43,268.74	14,531.26	37,477.45	36,807.03	50,950.00	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	550,000.00	.00
10-90-400	TRANSFER TO CAPITAL PARK FUND	.00	.00	600,000.00	.00	.00	.00
10-90-500	TRANSFER TO BLDG AUTH FUND	.00	.00	.00	.00	.00	25,000.00
Total TRANSFERS:		648,183.00	5,979,835.52	1,139,025.00	139,025.00	689,025.00	189,000.00
Total Expenditure:		2,600,722.03	8,033,863.77	4,516,524.14	2,677,934.05	4,119,090.00	3,468,900.00
GENERAL FUND Revenue Total:		3,181,682.90	3,871,337.64	4,487,707.75	3,447,346.73	4,119,090.00	3,468,900.00
GENERAL FUND Expenditure Total:		2,600,722.03	8,033,863.77	4,516,524.14	2,677,934.05	4,119,090.00	3,468,900.00
Total GENERAL FUND:		580,960.87	4,162,526.13-	28,816.39-	769,412.68	.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	36,886.40	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	175,911.40	144,025.00	169,000.00
Total Revenue:		142,711.05	908,278.00	181,876.93	175,911.40	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	175,911.40	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	36,921.39	.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	9,757.83	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	9,757.83	5,000.00	5,000.00
Total Revenue:		8,492.26	5,243.65	208,472.42	9,757.83	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	9,757.83	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	9,757.83	.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	2,512,000.00	.00
40-33-401	CIB LOAN	.00	.00	.00	923,000.00	923,000.00	.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	.00	1,862,735.00
Total INTERGOVERNMENTAL REVENUE:		.00	18,300.03	46,615.00	4,471,826.68	4,471,800.00	1,862,735.00
OTHER REVENUES							
40-38-100	INTEREST EARNINGS-ROADS	5,758.84	112,716.73	351,289.15	86,341.35	90,000.00	40,000.00
40-38-500	TRANSFER FROM GENERAL FUND	501,688.00	5,100,000.00	.00	135,265.00	135,265.00	.00
40-38-800	BEG. BAL. TO BE APPROPRIATED	.00	.00	.00	.00	170,435.00	.00
Total OTHER REVENUES:		507,446.84	5,212,716.73	351,289.15	221,606.35	395,700.00	40,000.00
Total Revenue:		507,446.84	5,231,016.76	397,904.15	4,693,433.03	4,867,500.00	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	7,500.00	.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	4,245,000.00	.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	415,000.00	.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	50,000.00	.00
40-40-710	TRAILS PARK PROJECT	.00	.00	1,673.27	133,778.73	150,000.00	1,862,735.00
Total EXPENDITURES:		199,282.01	404,334.80	422,885.28	3,382,900.98	4,867,500.00	1,902,735.00
Total Expenditure:		199,282.01	404,334.80	422,885.28	3,382,900.98	4,867,500.00	1,902,735.00
CAPITAL PROJECT-ROADS Revenue Total:		507,446.84	5,231,016.76	397,904.15	4,693,433.03	4,867,500.00	1,902,735.00
CAPITAL PROJECT-ROADS Expenditure Total:		199,282.01	404,334.80	422,885.28	3,382,900.98	4,867,500.00	1,902,735.00
Total CAPITAL PROJECT-ROADS:		308,164.83	4,826,681.96	24,981.13-	1,310,532.05	.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	10,000.00
Total OTHER REVENUES:		1,952.21	15,628.65	626,937.25	.00	18,500.00	15,000.00
Total Revenue:		1,952.21	15,628.65	626,937.25	.00	18,500.00	15,000.00
EXPENDITURES							
42-40-250	APPROPRIATED INCREASE FUND BAL	.00	.00	.00	.00	4,750.00	.00
42-40-735	PICKLE BALL QUARTS	.00	.00	.00	.00	.00	10,000.00
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	15,000.00
Total Expenditure:		.00	.00	.00	13,750.00	18,500.00	15,000.00
CAPITAL PROJECT-PARK FUND Revenue Total:		1,952.21	15,628.65	626,937.25	.00	18,500.00	15,000.00
CAPITAL PROJECT-PARK FUND Expenditure Total:		.00	.00	.00	13,750.00	18,500.00	15,000.00
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	21,349.72	5,000.00	5,000.00
	Total OTHER REVENUES:	2,493.44	16,920.70	25,406.78	21,349.72	5,000.00	5,000.00
	Total Revenue:	2,493.44	16,920.70	25,406.78	21,349.72	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	21,349.72	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	21,249.72	.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	2,134,098.67	.00	.00

Report Criteria:

Includes only accounts with balances

Includes grand totals

FUND BUDGETS

#	FUND	AMENDED		
		2025 BUDGET	2025 #1	2026 BUDGET
10	GENERAL FUND	\$3,614,340	\$4,119,090	\$3,468,900
30	DEBT SERVICE	\$144,025	\$144,025	\$169,000
35	ASSET ACQUISITION	\$5,000	\$5,000	\$5,000
39	EQUIPMENT REPLACEMENT	\$5,000	\$5,000	\$5,000
40	CAPITAL PROJECTS	\$3,373,000	\$4,867,500	\$1,902,735
41	MUNICIPAL BUILDING	\$5,000	\$5,000	\$5,000
42	PARK FUND	\$5,000	\$18,500	\$15,000
43	BUILDING AUTHORITY FUND	\$25,000	\$25,000	\$25,000
44	VITALIZATION FUND	\$5,000	\$5,000	\$5,000
45	REDEVELOPMENT #1	\$5,000	\$5,000	\$5,000
46	REDEVELOPMENT #2	\$100	\$100	\$2,500