

RESOLUTION NO. 2025-40

A RESOLUTION AMENDING THE VINEYARD CITY BUDGET FOR THE 2025-2026 FISCAL YEAR.

WHEREAS, the City Council of Vineyard, Utah has previously adopted a budget for the 2025-2026 fiscal year in accordance with the Utah Fiscal Procedures Act for cities; and

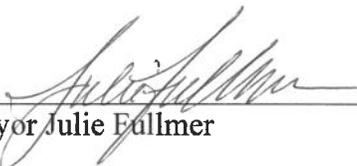
WHEREAS, the city needs to now amend that adopted budget; and

WHEREAS, a public hearing was held on the 23rd day of July 2025, on the proposed amendments to the 2025-2026 fiscal year budget for the city of Vineyard, Utah.

NOW THEREFORE BE IT RESOLVED BY THE VINEYARD CITY COUNCIL AS FOLLOWS:

1. The attached exhibit A shows the amendments to the Fiscal Year 2025-2026 budget for the city of Vineyard, Utah.
2. This resolution shall take effect upon passing.

Passed and dated this 23rd day of July 2025.



Mayor Julie Fullmer

Attest:



Pamela Spencer, City Recorder



PASSAGE BY MUNICIPAL COUNCIL
ROLL CALL VOTE

RESOLUTION NO 2025-40

A RESOLUTION AMENDING THE VINEYARD CITY BUDGET FOR THE 2025-2026 FISCAL YEAR.

ROLL CALL VOTE:

MAYOR JULIE FULLMER

COUNCILMEMBER SARA CAMERON

COUNCILMEMBER BRETT CLAWSON

COUNCILMEMBER JACOB HOLDAWAY

COUNCILMEMBER MARDI SIFUENTES

TOTALS

MOTION	SECOND	AYES	NAYS	ABSENT
		X		
	X	X		
X		X		
			X	
		X		
		4	1	

This Resolution was passed by the City Council of Vineyard, Utah on the 23rd day of July 2025, by a roll call vote as described above.

CITY RECORDER'S CERTIFICATE AND ATTEST

This Resolution was recorded in the office of the Vineyard City Recorder on the 25th day of July 2025.

I hereby certify and attest that the foregoing constitutes a true and accurate record of proceedings with respect to Resolution No. 2025-40.

ATTEST:



Vineyard City Recorder





VINEYARD
STAY CONNECTED

**FY 2025-2026 Working Budget
After Amendment #1
July 23, 2025**

GENERAL FUND SUMMARY 2026

	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
BEGINNING FUND BALANCE:	\$ 3,704,042	\$ 3,943,298	\$ 3,983,738	\$ 3,961,525	\$ 3,961,525
REVENUES:					
PROPERTY TAXES	\$ 3,261,171	\$ 3,683,386	\$ 4,849,636	\$ 4,950,000	\$ 4,950,000
TRANSPORTATION TAXES	296,945	375,439	310,000	430,000	430,000
SALES TAX	3,150,801	3,204,125	3,450,000	3,588,000	3,588,000
RAP TAX	208,953	220,225	220,000	235,000	235,000
FRANCHISE TAX	892,696	824,467	915,000	951,600	951,600
BUSINESS LICENSES & PERMITS	15,460	17,261	15,000	17,500	17,500
BUILDING PERMITS	265,675	781,423	900,000	900,000	900,000
FIRE INSPECTION & PLAN REVIEW FEES	8,420	25,112	15,000	15,000	15,000
CLASS B&C ROAD FUNDS	515,957	541,193	495,000	529,650	529,650
GRANT REVENUE	9,995	10,686	-	-	-
DEVELOPMENT FEES	219,311	470,627	327,300	370,000	370,000
SANITATION FEES	559,156	583,085	640,000	797,610	797,610
INSPECTION FEES	120,323	206,911	200,000	375,000	375,000
RECREATION FEES	162,334	170,164	198,000	222,000	222,000
FINES & FORFEITURES	-	700	1,000	1,000	1,000
CREDIT CARD FEES	7,026	4,976	5,000	6,500	6,500
INTEREST EARNINGS	166,048	251,081	150,000	225,000	225,000
RENTS	20,838	21,558	20,000	20,000	20,000
LIBRARY FEES	5	-	-	-	-
SPONSORSHIPS	30,550	30,455	35,000	45,000	45,000
MISCELLANEOUS REVENUE	27,689	8,851	9,972	10,000	10,000
DONATIONS	1,000	1,345	4,766	-	-
USE OF PRIOR YEAR FUND BALANCE	-	-	22,213	103,677	143,839
TOTAL REVENUE	\$ 9,940,351	\$ 11,433,070	\$ 12,782,887	\$ 13,792,537	\$ 13,832,699
TRANSFERS IN:					
TRANSFER FROM RDA FUND	\$ 330,138	\$ 373,974	\$ 399,002	\$ 528,000	\$ 528,000
TRANSFER FROM CAPITAL PROJECTS	-	-	924,364	1,578,330	1,578,330
TOTAL TRANSFERS IN	\$ 330,138	\$ 373,974	\$ 1,323,366	\$ 2,106,330	\$ 2,106,330
TOTAL REVENUE & TRANSFERS IN	\$ 10,270,489	\$ 11,807,044	\$ 14,106,253	\$ 15,898,867	\$ 15,939,029
GENERAL FUND EXPENDITURES:					
MAYOR & COUNCIL	\$ 100,366	\$ 121,651	\$ 219,013	\$ 240,975	\$ 240,975
CITY MANAGER	137,192	168,776	223,907	218,072	218,072
RECORDER	192,536	191,418	217,496	277,091	277,091
FINANCE	247,385	284,192	380,871	372,396	372,396
HUMAN RESOURCES	125,254	-	-	-	-
COMMUNICATIONS	156,960	280,913	335,190	253,815	253,815
PLANNING	446,975	481,294	716,373	756,917	756,917
BUILDING	386,860	443,187	654,594	712,421	712,421
POLICE	2,328,474	2,815,769	3,349,422	4,095,625	4,095,625
FIRE	1,654,069	1,379,625	2,250,807	2,520,710	2,520,710
LIBRARY	29,979	54,609	97,120	121,518	121,518
PUBLIC WORKS	745,006	687,503	816,918	901,743	901,743
ENGINEERING	152,492	141,201	210,684	206,805	206,805
SANITATION	493,381	530,752	598,736	675,675	675,675
PARKS	618,442	825,148	1,029,663	1,108,619	1,108,619
RECREATION	359,798	402,811	511,016	566,832	566,832
SPECIAL EVENTS	152,440	175,417	256,675	275,148	275,148
NON-DEPARTMENTAL	57,076	79,053	187,650	222,180	222,180
TOTAL DEPT ALLOCATIONS	\$ 8,384,686	\$ 9,063,319	\$ 12,056,134	\$ 13,526,542	\$ 13,526,542
TRANSFERS OUT:					
TRANSFER TO WASTEWATER FUND	\$ -	\$ 11,055	\$ -	\$ -	\$ -
TRANSFER TO STORMWATER FUND	-	26,661	570	243,228	243,927
TRANSFER TO TRANSPORTATION FUND	689,594	375,439	1,098,814	959,650	959,650
TRANSFER TO CAPITAL PROJECTS FUND	523,952	1,520,225	220,000	235,000	235,000
TRANSFER TO INTERNAL SERVICE FUND	433,001	769,904	730,734	934,447	973,910
TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-
TOTAL TRANSFERS OUT:	\$ 1,646,547	\$ 2,703,285	\$ 2,050,119	\$ 2,372,324	\$ 2,412,487
TOTAL EXP. & TRANS.OUT	\$ 10,031,233	\$ 11,766,604	\$ 14,106,253	\$ 15,898,866	\$ 15,939,029
OPERATING SURPLUS (DEFICIT)	\$ 239,256	\$ 40,441	\$ 0	\$ 0	\$ 0

GENERAL FUND REVENUES	FY23 ACTUAL	FY24 ACTUAL	FINAL FY25 BUDGET	FINAL FY26 BUDGET	AMEND #1 FY26 BUDGET
Property Tax	\$ 3,261,171	\$ 3,683,386	\$ 4,849,636	\$ 4,950,000	\$ 4,950,000
Sales Tax - Includes Transient	3,150,801	3,204,125	3,450,000	3,588,000	3,588,000
RAP Tax	208,953	220,225	220,000	235,000	235,000
Transportation Tax	296,945	375,439	310,000	430,000	430,000
Franchise Tax	892,696	824,467	915,000	951,600	951,600
Total Taxes	\$ 7,810,566	\$ 8,307,642	\$ 9,744,636	\$ 10,154,600	\$ 10,154,600
Business Licenses & Permits	\$ 15,460	\$ 17,261	\$ 15,000	\$ 17,500	\$ 17,500
Building Permits	265,675	781,423	900,000	900,000	900,000
Fire Inspection & Plan Review Fees	8,420	25,112	15,000	15,000	15,000
Total Licenses & Permits	\$ 289,554	\$ 823,796	\$ 930,000	\$ 932,500	\$ 932,500
Class B&C Road Funds	\$ 515,957	\$ 541,193	\$ 495,000	\$ 529,650	\$ 529,650
Grant Revenue	9,995	10,686	-	-	-
Total Intergovernmental Revenue	\$ 525,952	\$ 551,879	\$ 495,000	\$ 529,650	\$ 529,650
Development Fees	\$ 219,311	\$ 470,627	\$ 327,300	\$ 370,000	\$ 370,000
Library Fees	5	-	-	-	-
Inspection Fees	120,323	206,911	200,000	375,000	375,000
Sanitation Fees	559,156	583,085	640,000	797,610	797,610
Recreation Fees	162,334	170,164	198,000	222,000	222,000
Fines & Forfeitures	-	700	1,000	1,000	1,000
Interest Earnings	166,048	251,081	150,000	225,000	225,000
Rents	20,838	21,558	20,000	20,000	20,000
Sponsorships	30,550	30,455	35,000	45,000	45,000
Credit Card Fees	7,026	4,976	5,000	6,500	6,500
Miscellaneous Revenues	27,689	8,851	9,972	10,000	10,000
Donations	1,000	1,345	-	-	-
Skate Park Donations - RESTRICTED	-	-	4,766	-	-
Beg. Fund Appropriation	-	-	22,213	103,677	143,839
Total Misc Revenue	\$ 1,314,279	\$ 1,749,753	\$ 1,613,251	\$ 2,175,787	\$ 2,215,949
Transfer from RDA Fund - Tax Admin	\$ 330,138	\$ 373,974	\$ 399,002	\$ 528,000	\$ 528,000
Transfer from Capital Projects	\$ -	\$ -	\$ 924,364	\$ 1,578,330	\$ 1,578,330
TOTAL GENERAL FUND REV	\$ 10,270,489	\$ 11,807,044	\$ 14,106,253	\$ 15,898,867	\$ 15,939,029
TOTAL GENERAL FUND EXPEND	\$ 10,031,233	\$ 11,766,604	\$ 14,106,253	\$ 15,898,866	\$ 15,939,029
Surplus (Deficit)	\$ 239,256	\$ 40,441	\$ 0	\$ 0	\$ 0

MAYOR & MUNICIPAL COUNCIL

FUND	ORG	ACCT	DESCRIPTION	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
Mayor & Council								
10	0101	4001	Full Time Regular	\$ -	\$ 1,338	\$ 93,572	\$ 97,350	\$ 97,350
10	0101	4002	Part Time Regular	86,430	95,947	62,108	72,302	72,302
10	0101	4008	Compensation Adjustments	-	-	2,602	6,170	6,170
10	0101	4051	Retirement & Taxes	3,473	4,186	23,431	23,528	23,528
10	0101	4053	Insurance	-	-	9,600	9,600	9,600
10	0101	4105	Membership Dues & Subscriptions	\$ -	\$ -	\$ 500	\$ 600	\$ 600
10	0101	4108	Meetings	625	4,309	4,500	9,300	9,300
10	0101	4257	Programs	3,799	10,009	11,500	8,000	8,000
10	0101	4355	Miscellaneous	801	147	1,500	2,000	2,000
10	0101	4413	Training	4,194	3,468	5,200	6,500	6,500
10	0101	4414	Travel	1,044	2,247	4,500	5,625	5,625
Total Mayor & Council				\$ 100,366	\$ 121,651	\$ 219,013	\$ 240,975	\$ 240,975

CITY MANAGER

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
						FY 24-25	FY 25-26	FY 25-26
City Manager								
10	0201	4001	Full Time Regular	\$ 79,153	\$ 103,233	\$ 128,299	\$ 132,036	\$ 132,036
10	0201	4006	Other Compensation	600	750	600	-	-
10	0201	4007	Car Allowance	3,600	4,000	4,200	4,200	4,200
10	0201	4008	Compensation Adjustments	-	-	2,311	4,546	4,546
10	0201	4051	Retirement & Taxes	18,701	23,248	30,971	25,481	25,481
10	0201	4053	Insurance	15,411	14,546	22,600	15,820	15,820
10	0201	4105	Membership Dues & Subscriptions	\$ 9,445	\$ 15,225	\$ 12,825	\$ 13,650	\$ 13,650
10	0201	4108	Meetings	3,313	2,526	4,500	4,500	4,500
10	0201	4109	Special Events	2,525	-	3,000	3,000	3,000
10	0201	4355	Miscellaneous	3,315	761	3,500	3,740	3,740
10	0201	4413	Training	660	2,469	7,300	7,300	7,300
10	0201	4414	Travel	469	2,018	3,800	3,800	3,800
Total City Manager				\$ 137,192	\$ 168,776	\$ 223,907	\$ 218,072	\$ 218,072

RECORDER

FUND	ORG	ACCT	DESCRIPTION	ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
						FY 24-25	FY 25-26	FY 25-26
Recorder								
10	0301	4001	Full Time Regular	\$ 77,493	\$ 113,192	\$ 116,840	\$ 119,124	119,124
10	0301	4002	Part Time Regular	32,308	793	-	-	-
10	0301	4005	Overtime	199	110	-	596	596
10	0301	4006	Other Compensation	520	600	600	600	600
10	0301	4008	Compensation Adjustments	-	-	2,134	4,689	4,689
10	0301	4051	Retirement & Taxes	26,649	28,513	29,637	65,108	65,108
10	0301	4053	Insurance	15,445	30,581	32,920	32,920	32,920
10	0301	4103	Public Notices	\$ 800	\$ 335	\$ 10,000	\$ 10,000	\$ 10,000
10	0301	4105	Membership Dues & Subscriptions	355	765	975	1,565	1,565
10	0301	4108	Meetings	-	271	240	240	240
10	0301	4110	Postage	-	-	50	50	50
10	0301	4151	Equipment	36,954	53	-	-	-
10	0301	4301	Contract Services	-	14,499	18,000	36,000	36,000
10	0301	4355	Miscellaneous	171	140	1,000	1,000	1,000
10	0301	4413	Training	593	688	1,100	1,200	1,200
10	0301	4414	Travel	1,049	878	4,000	4,000	4,000
Total Recorder				\$ 192,536	\$ 191,418	\$ 217,496	\$ 277,091	\$ 277,091

FINANCE

FUND	ORG	ACCT	DESCRIPTION	ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
				FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
Finance								
10	0401	4001	Full Time Regular	\$ 113,193	\$ 132,136	\$ 147,681	\$ 138,238	\$ 138,238
10	0401	4002	Part Time Regular	35,439	38,921	45,887	65,504	65,504
10	0401	4003	Seasonal Employees	6,518	6,731	13,853	14,321	14,321
10	0401	4005	Overtime	91	8	-	-	-
10	0401	4006	Other Compensation	1,947	1,243	960	1,200	1,200
10	0401	4007	Car Allowance	2,400	2,200	2,400	2,400	2,400
10	0401	4008	Compensation Adjustments	-	-	3,297	6,092	6,092
10	0401	4051	Retirement & Taxes	27,203	30,408	39,790	28,526	28,526
10	0401	4053	Insurance	12,590	11,524	29,653	14,990	14,990
10	0401	4105	Membership Dues & Subscriptions	\$ 425	\$ 849	\$ 1,125	\$ 1,485	\$ 1,485
10	0401	4108	Meetings	402	303	600	1,200	1,200
10	0401	4301	Contract Services	9,275	12,515	33,500	33,990	33,990
10	0401	4352	Bank Fees	30,354	38,706	48,000	50,000	50,000
10	0401	4355	Miscellaneous	285	1,242	2,125	2,375	2,375
10	0401	4413	Training	4,469	4,235	4,000	4,075	4,075
10	0401	4414	Travel	2,794	3,171	8,000	8,000	8,000
Total Finance				\$ 247,385	\$ 284,192	\$ 380,871	\$ 372,396	\$ 372,396

COMMUNICATIONS

FUND	ORG	ACCT	DESCRIPTION	ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
Communications								
10	0601	4001	Full Time Regular	\$ 123,300	\$ 127,700	\$ 88,981	\$ 91,840	\$ 91,840
10	0601	4002	Part Time Regular	2,066	1,856	52,873	49,486	49,486
10	0601	4005	Overtime	180	12	-	-	-
10	0601	4006	Other Compensation	1,260	690	600	-	-
10	0601	4008	Compensation Adjustments	-	-	2,110	4,663	4,663
10	0601	4051	Retirement & Taxes	25,500	24,330	26,887	24,487	24,487
10	0601	4053	Insurance	510	5,824	27,790	27,790	27,790
10	0601	4108	Meetings	\$ 366	\$ 786	\$ 600	\$ 1,400	\$ 1,400
10	0601	4151	Equipment	236	587	650	700	700
10	0601	4152	Supplies	-	391	500	2,250	2,250
10	0601	4257	Communities That Care	2,950	14,138	31,000	31,000	31,000
10	0601	4355	Miscellaneous	-	102,518	101,600	16,200	16,200
10	0601	4413	Training	290	383	1,100	1,900	1,900
10	0601	4414	Travel	305	1,698	500	2,100	2,100
Total Communications				\$ 156,960	\$ 280,913	\$ 335,190	\$ 253,815	\$ 253,815

PLANNING

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
				FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
Planning								
10	0701	4001	Full Time Regular	\$ 234,314	\$ 272,166	\$ 354,959	\$ 348,494	\$ 348,494
10	0701	4002	Part Time Regular	40,712	62,229	69,002	71,392	71,392
10	0701	4005	Overtime	3,852	1,921	-	-	-
10	0701	4006	Other Compensation	870	536	960	-	-
10	0701	4007	Car Allowance	1,286	1,300	1,300	1,300	1,300
10	0701	4008	Compensation Adjustments	-	-	7,627	17,003	17,003
10	0701	4051	Retirement & Taxes	56,204	74,272	100,514	89,525	89,525
10	0701	4053	Insurance	36,483	44,579	81,544	71,373	71,373
10	0701	4105	Membership Dues & Subscriptions	\$ 51,054	\$ 1,313	\$ 8,825	\$ 8,864	\$ 8,864
10	0701	4108	Meetings	2,039	2,282	9,000	10,500	10,500
10	0701	4301	Contract Services	2,658	184	47,000	99,000	99,000
10	0701	4355	Miscellaneous	7,364	4,264	14,710	18,510	18,510
10	0701	4413	Training	4,437	7,797	10,959	10,284	10,284
10	0701	4414	Travel	5,702	8,451	9,973	10,673	10,673
Total Planning				\$ 446,975	\$ 481,294	\$ 716,373	\$ 756,917	\$ 756,917

BUILDING

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
						FY 24-25	FY 25-26	FY 25-26
			Building					
10	0801	4001	Full Time Regular	\$ 287,583	\$ 339,407	\$ 413,587	\$ 453,153	\$ 453,153
10	0801	4002	Part Time Regular	14,880	-	-	-	-
10	0801	4003	Seasonal Employee	6,086	6,185	10,834	11,213	11,213
10	0801	4006	Other Compensation	180	300	360	-	-
10	0801	4007	Car Allowance	400	-	2,400	-	-
10	0801	4008	Compensation Adjustments	-	-	7,651	17,990	17,990
10	0801	4051	Retirement & Taxes	60,448	75,017	102,205	102,410	102,410
10	0801	4053	Insurance	4,191	9,234	59,686	62,086	62,086
10	0801	4105	Membership Dues & Subscriptions	\$ 1,004	\$ 1,313	\$ 2,760	\$ 5,460	\$ 5,460
10	0801	4108	Meetings	492	399	2,160	2,160	2,160
10	0801	4151	Equipment	-	1,083	3,500	3,500	3,500
10	0801	4152	Supplies	4,832	2,845	4,000	4,000	4,000
10	0801	4154	Uniforms	424	622	900	900	900
10	0801	4301	Contract Services	900	-	20,000	25,000	25,000
10	0801	4355	Miscellaneous	1,099	254	4,000	4,000	4,000
10	0801	4413	Training	2,042	4,060	10,550	10,550	10,550
10	0801	4414	Travel	2,189	2,467	10,000	10,000	10,000
Total Building				\$ 386,860	\$ 443,187	\$ 654,594	\$ 712,421	\$ 712,421

POLICE

FUND	ORG	ACCT	DESCRIPTION	ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
				FY 24-25	FY 25-26	FY 24-25	FY 25-26	FY 25-26
Police								
10	0901	4001	Full Time Regular	\$ -	\$ 6,476	\$ -	\$ -	\$ -
10	0901	4002	Part Time Regular	35,452	40,981	51,877	51,140	51,140
10	0901	4051	Retirement & Taxes	1,376	2,622	4,643	4,577	4,577
10	0901	4151	Equipment	\$ -	\$ -	\$ 2,850	\$ 2,850	\$ 2,850
10	0901	4154	Uniforms	-	-	3,000	3,000	3,000
10	0901	4301	Contract Services	2,291,436	2,765,443	3,286,053	4,033,058	4,033,058
10	0901	4355	Miscellaneous	210	140	1,000	1,000	1,000
Total Police				\$ 2,328,474	\$ 2,815,769	\$ 3,349,422	\$ 4,095,625	\$ 4,095,625

FIRE SERVICES

FUND	ORG	ACCT	DESCRIPTION	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
			Fire Services					
10	1001	4301	Contract Services	\$ 1,654,069	\$ 1,379,625	\$ 2,250,807	\$ 2,520,710	\$ 2,520,710
Total Fire Services				\$ 1,654,069	\$ 1,379,625	\$ 2,250,807	\$ 2,520,710	\$ 2,520,710

LIBRARY

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
						FY 24-25	FY 25-26	FY 25-26
			Library					
10	1101	4001	Full Time Regular	\$ -	\$ 455	\$ 39,012	\$ 46,463	\$ 46,463
10	1101	4002	Part Time Regular	6,829	27,741	4,064	18,935	18,935
10	1101	4008	Compensation Adjustments	-	-	942	2,758	2,758
10	1101	4051	Retirement & Taxes	99	3,048	9,781	11,842	11,842
10	1101	4053	Insurance	-	-	9,600	9,600	9,600
10	1101	4105	Membership Dues & Subscriptions	\$ -	\$ 30	\$ 130	\$ 130	\$ 130
10	1101	4108	Meetings	-	120	220	220	220
10	1101	4151	Equipment	-	787	1,825	1,825	1,825
10	1101	4152	Supplies	4,855	2,792	1,850	1,850	1,850
10	1101	4257	Programs	18,197	1,624	1,100	1,300	1,300
10	1101	4301	Contract Services	-	-	5,700	5,700	5,700
10	1101	4355	Miscellaneous	-	17,350	22,000	20,000	20,000
10	1101	4413	Training	-	530	525	525	525
10	1101	4414	Travel	-	42	370	370	370
Total Library				\$ 29,979	\$ 54,609	\$ 97,120	\$ 121,518	\$ 121,518

PUBLIC WORKS

FUND	ORG	ACCT	DESCRIPTION	ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
				FY 24-25	FY 25-26	FY 24-25	FY 25-26	FY 25-26
Public Works Administration								
10	1201	4001	Full Time Regular	\$ 165,890	\$ 59,418	\$ 56,934	\$ 57,483	\$ 57,483
10	1201	4005	Overtime	-	-	8,540	8,622	8,622
10	1201	4006	Other Compensation	1,950	1,244	-	-	-
10	1201	4008	Compensation Adjustments	-	-	1,029	2,240	2,240
10	1201	4051	Retirement & Taxes	32,495	13,518	13,895	12,554	12,554
10	1201	4053	Insurance	10,349	34,161	11,300	10,750	10,750
10	1201	4101	Maintenance	\$ 11,924	\$ 2,497	\$ -	\$ -	\$ -
10	1201	4105	Membership Dues & Subscriptions	14,749	2,710	18,520	15,220	15,220
10	1201	4108	Meetings	3,365	1,805	2,500	2,329	2,329
10	1201	4151	Equipment	11,103	6,102	9,600	9,800	9,800
10	1201	4152	Supplies	4,391	6,300	800	2,800	2,800
10	1201	4154	Uniforms	2,426	3,590	2,800	8,550	8,550
10	1201	4205	Electric Charges	23,827	24,155	33,390	-	-
10	1201	4301	Contract Services	399,850	65,405	-	-	-
10	1201	4303	Software Maintenance	-	600	2,000	5,400	5,400
10	1201	4355	Miscellaneous	5,682	634	-	-	-
10	1201	4407	Certification & Testing	422	406	7,000	11,800	11,800
10	1201	4413	Training	1,535	3,022	4,200	6,700	6,700
10	1201	4414	Travel	860	4,728	-	-	-
Total Public Works Administration				\$ 745,006	\$ 230,295	\$ 172,508	\$ 154,248	\$ 154,248
Public Works Grounds Maintenance								
10	1202	4001	Full Time Regular	\$ -	\$ 80,916	\$ 61,741	\$ 66,429	\$ 66,429
10	1202	4002	Part Time Regular	-	1,062	7,498	7,390	7,390
10	1202	4003	Seasonal Employee	-	-	12,155	13,061	13,061
10	1202	4005	Overtime	-	3,859	9,261	9,964	9,964
10	1202	4006	Other Compensation	-	600	600	600	600
10	1202	4008	Compensation Adjustments	-	-	1,236	2,845	2,845
10	1202	4051	Retirement & Taxes	-	19,870	16,928	16,338	16,338
10	1202	4053	Insurance	-	752	27,120	27,120	27,120
10	1202	4101	Maintenance	\$ -	\$ 7,954	\$ 10,000	\$ 15,000	\$ 15,000
10	1202	4103	Public Notices	-	-	250	250	250
10	1202	4105	Membership Dues & Subscriptions	-	-	1,400	1,930	1,930
10	1202	4151	Equipment	-	2,749	4,520	8,855	8,855
10	1202	4152	Supplies	-	24,314	27,500	12,700	12,700
10	1202	4154	Uniforms	-	-	1,250	1,575	1,575
10	1202	4201	Water Charges	-	135,033	150,000	150,000	150,000
10	1202	4301	Contract Services	-	152,922	276,950	366,188	366,188
10	1202	4365	Trees	-	25,559	25,000	25,000	25,000
10	1202	4407	Certification & Testing	-	850	2,300	3,550	3,550
10	1202	4413	Training	-	768	3,300	7,100	7,100
10	1202	4414	Travel	-	-	5,400	11,600	11,600
Total Public Works Grounds Maintenance				\$ -	\$ 457,208	\$ 644,409	\$ 747,495	\$ 747,495
Public Works Administration				\$ 745,006	\$ 230,295	\$ 172,508	\$ 154,248	\$ 154,248
Public Works Grounds Maintenance				-	457,208	644,409	747,495	747,495
Total Public Works				\$ 745,006	\$ 687,503	\$ 816,918	\$ 901,743	\$ 901,743

ENGINEERING

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
						FY 24-25	FY 25-26	FY 25-26
Engineering								
10	1301	4001	Full Time Regular	\$ 99,494	\$ 73,225	\$ 82,537	\$ 82,526	\$ 82,526
10	1301	4006	Other Compensation	990	600	600	600	600
10	1301	4007	Car Allowance	3,600	3,600	3,600	3,600	3,600
10	1301	4008	Compensation Adjustments	-	-	1,493	3,215	3,215
10	1301	4051	Retirement & Taxes	22,630	17,326	20,228	18,024	18,024
10	1301	4053	Insurance	12,422	13,352	18,080	16,980	16,980
10	1301	4105	Membership Dues & Subscriptions	\$ 2,062	\$ 3,129	\$ 6,745	\$ 9,570	\$ 9,570
10	1301	4108	Meetings	269	533	500	1,500	1,500
10	1301	4151	Equipment	761	347	8,102	3,900	3,900
10	1301	4301	Contract Services	5,232	24,749	61,250	56,490	56,490
10	1301	4407	Certification & Testing	378	-	2,300	4,100	4,100
10	1301	4413	Training	1,799	3,771	1,050	2,100	2,100
10	1301	4414	Travel	2,497	569	4,200	4,200	4,200
Total Engineering				\$ 152,492	\$ 141,201	\$ 210,684	\$ 206,805	\$ 206,805

SANITATION

FUND	ORG	ACCT	DESCRIPTION	ACTUAL FY 22-23	ACTUAL FY 23-24	FINAL BUDGET FY 24-25	FINAL BUDGET FY 25-26	AMEND #1 BUDGET FY 25-26
			Sanitation					
10	1401	4301	Contract Services	\$ 492,166	\$ 530,752	\$ 598,736	\$ 675,675	\$ 675,675
10	1401	4808	Bad Debt Expense	1,215	-	-	-	-
Total Sanitation				\$ 493,381	\$ 530,752	\$ 598,736	\$ 675,675	\$ 675,675

PARKS

FUND	ORG	ACCT	DESCRIPTION	ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
				FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
Parks								
10	1501	4001	Full Time Regular	\$ 237,558	\$ 267,604	\$ 271,614	\$ 274,768	\$ 274,768
10	1501	4002	Part Time Regular	4,738	1,748	6,378	6,285	6,285
10	1501	4003	Seasonal Employee	28,494	59,155	47,275	46,590	46,590
10	1501	4005	Overtime	2,574	2,606	8,000	8,000	8,000
10	1501	4006	Other Compensation	3,747	2,804	2,400	1,440	1,440
10	1501	4008	Compensation Adjustments	-	-	4,994	10,924	10,924
10	1501	4051	Retirement & Taxes	53,783	60,876	70,369	64,742	64,742
10	1501	4053	Insurance	42,740	39,684	60,662	60,662	60,662
10	1501	4101	Maintenance	\$ 56,171	\$ 86,380	\$ 133,000	\$ 179,819	\$ 179,819
10	1501	4105	Membership Dues & Subscriptions	725	-	2,750	3,800	3,800
10	1501	4108	Meetings	97	719	720	900	900
10	1501	4151	Equipment	1,174	53,920	41,000	57,000	57,000
10	1501	4152	Supplies	11,723	14,159	24,000	24,000	24,000
10	1501	4154	Uniforms	703	1,339	1,600	1,600	1,600
10	1501	4201	Water Charges	145,489	81,158	90,000	90,000	90,000
10	1501	4205	Electric Charges	8,312	10,436	15,000	15,000	15,000
10	1501	4208	Miscellaneous Facilities Charges	3,100	2,735	7,000	5,000	5,000
10	1501	4301	Contract Services	7,907	129,502	200,000	221,188	221,188
10	1501	4355	Miscellaneous	7,774	3,500	31,500	28,000	28,000
10	1501	4365	Trees	-	972	-	-	-
10	1501	4413	Training	1,255	4,900	6,400	5,400	5,400
10	1501	4414	Travel	377	951	5,000	3,500	3,500
Total Parks				\$ 618,442	\$ 825,148	\$ 1,029,663	\$ 1,108,619	\$ 1,108,619

RECREATION

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
						FY 24-25	FY 25-26	FY 25-26
Recreation								
10	1601	4001	Full Time Regular	\$ 171,415	\$ 168,340	\$ 230,672	\$ 236,325	\$ 236,325
10	1601	4002	Part Time Regular	3,292	30,816	-	-	-
10	1601	4003	Seasonal Employee	18,200	31,367	32,292	47,736	47,736
10	1601	4005	Overtime	2,495	996	5,000	5,000	5,000
10	1601	4006	Other Compensation	733	1,250	1,080	1,440	1,440
10	1601	4008	Compensation Adjustments	-	-	4,156	9,207	9,207
10	1601	4051	Retirement & Taxes	38,830	38,092	58,574	55,886	55,886
10	1601	4053	Insurance	27,952	19,926	37,999	60,600	60,600
10	1601	4105	Membership Dues & Subscriptions	\$ 330	\$ 514	\$ 1,220	\$ 1,100	\$ 1,100
10	1601	4108	Meetings	151	440	360	600	600
10	1601	4151	Equipment	-	-	5,000	-	-
10	1601	4154	Uniforms	100	49	350	350	350
10	1601	4257	Programs	84,890	94,822	117,512	129,958	129,958
10	1601	4355	Miscellaneous	9,282	11,821	11,000	12,000	12,000
10	1601	4413	Training	1,924	3,291	3,350	3,605	3,605
10	1601	4414	Travel	203	1,087	2,450	3,025	3,025
Total Recreation				\$ 359,798	\$ 402,811	\$ 511,016	\$ 566,832	\$ 566,832

SPECIAL EVENTS

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
				FY 24-25	FY 25-26	FY 25-26	FY 25-26	FY 25-26
Special Events								
10	1701	4001	Full Time Regular	\$ 62,451	\$ 72,256	\$ 65,433	\$ 67,700	\$ 67,700
10	1701	4002	Part Time Regular	-	-	27,825	31,028	31,028
10	1701	4005	Overtime	1,818	2,119	1,500	1,500	1,500
10	1701	4006	Other Compensation	592	478	360	360	360
10	1701	4008	Compensation Adjustments	-	-	1,619	3,717	3,717
10	1701	4051	Retirement & Taxes	13,054	15,591	18,286	17,563	17,563
10	1701	4053	Insurance	262	322	9,600	9,600	9,600
10	1701	4105	Membership Dues & Subscriptions	\$ 849	\$ 1,460	\$ 2,350	\$ 2,450	\$ 2,450
10	1701	4108	Meetings	-	119	180	180	180
10	1701	4109	Special Events	69,679	77,767	124,072	135,000	135,000
10	1701	4151	Equipment	1,837	4,464	3,000	3,000	3,000
10	1701	4304	Marketing	1,669	273	1,200	1,750	1,750
10	1701	4413	Training	-	135	600	650	650
10	1701	4414	Travel	230	433	650	650	650
Total Special Events				\$ 152,440	\$ 175,417	\$ 256,675	\$ 275,148	\$ 275,148

NON-DEPARTMENTAL

FUND	ORG	ACCT	DESCRIPTION	ACTUAL		FINAL	FINAL	AMEND #1
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
				FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
Non-Departmental								
10	1801	4110	Postage	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
10	1801	4152	Supplies	12,216	16,303	18,500	19,700	19,700
10	1801	4154	Uniforms	1,137	1,587	7,500	6,900	6,900
10	1801	4301	Contract Services	3,686	57,040	128,450	162,380	162,380
10	1801	4355	Miscellaneous	21,586	3,398	-	-	-
10	1801	4356	Community Garden	6,793	581	1,200	1,200	1,200
10	1801	4410	Employee Appreciation	11,658	144	-	-	-
10	1801	4855	General Fee Waivers	-	-	30,000	30,000	30,000
10	1801	6049	Transfer to Capital Projects	\$ 523,953	\$ 1,520,225	\$ 220,000	\$ 235,000	\$ 235,000
10	1801	6052	Transfer to Wastewater Fund	-	11,055	-	-	-
10	1801	6053	Transfer to Stormwater Fund	-	26,661	570	247,394	243,927
10	1801	6054	Transfer to Transportation Fund	689,595	375,439	1,098,814	959,650	959,650
10	1801	6061	Transfer to Internal Service Fund	433,001	769,904	730,734	971,791	973,910
Total Non-Departmental				\$ 1,703,625	\$ 2,782,337	\$ 2,237,769	\$ 2,636,015	\$ 2,634,667

IMPACT FEES

FUND 23				ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
				FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
BEGINNING FUND BALANCE:					\$ 1,401,973	\$ 2,047,833	\$ 1,716,133	\$ 1,716,133
Revenue								
23	2301	3754	Public Safety Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -
23	2302	3501	Roadway Interest	27,654	50,832	13,800	13,800	13,800
23	2302	3754	Roadway Facilities Impact Fees	195,718	802,777	460,000	800,000	800,000
23	2303	3754	Park Facilities Impact Fees	-	-	-	400,000	400,000
23	2304	3754	Storm & Groundwater Facilities Impact Fees	10,784	34,894	34,500	34,500	34,500
			Use of Prior Year Fund Balance	-	-	331,700	1,010,700	1,010,700
Total Revenue				\$ 234,156	\$ 888,503	\$ 840,000	\$ 2,259,000	\$ 2,259,000
Public Safety Facilities								
23	2301	4301	Contract Services	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
23	2301	4651	Capital Expense	-	-	-	-	-
Total Public Safety Facilities				\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Roadway Facilities								
23	2302	4301	Contract Services	\$ 53,938	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
23	2302	4651	Capital Expense	31,373	69,470	685,000	1,612,750	1,612,750
Total Roadway Facilities				\$ 85,312	\$ 69,470	\$ 710,000	\$ 1,637,750	\$ 1,637,750
Park Facilities								
23	2303	4301	Contract Services	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
23	2303	4651	Capital Expense	-	-	-	400,000	400,000
Total Park Facilities				\$ -	\$ -	\$ 25,000	\$ 425,000	\$ 425,000
Storm & Groundwater Facilities								
23	2304	4301	Contract Services	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
23	2304	4651	Capital Expense	10,784	34,037	40,000	131,250	131,250
Total Storm & Groundwater Facilities				\$ 10,784	\$ 74,037	\$ 80,000	\$ 171,250	\$ 171,250
Total Impact Fees Fund				\$ 96,096	\$ 143,507	\$ 840,000	\$ 2,259,000	\$ 2,259,000
Surplus (Deficit)				\$ 138,061	\$ 744,996	\$ -	\$ -	\$ -

CAPITAL PROJECTS

FUND 49				ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1			
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET			
				FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26			
BEGINNING FUND BALANCE:				\$	4,122,221	\$	5,005,089	\$	15,785,750	\$	14,025,550
Revenue											
49	4901	5010	Transfer from General Fund	\$ 523,953	\$ 1,520,225	\$ 220,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	
49	4901	3205	Grants	-	-	10,799,275	2,425,080	2,425,080	2,425,080	2,425,080	
			Beginning Fund Balance Appropriation	-	-	4,830,767	13,970,750	13,970,750	13,970,750	14,025,550	
Total Revenue				<u>\$ 523,953</u>	<u>\$ 1,520,225</u>	<u>\$ 15,850,042</u>	<u>\$ 16,630,830</u>	<u>\$ 16,630,830</u>	<u>\$ 16,630,830</u>	<u>\$ 16,685,630</u>	
Capital Projects											
49	4901	4651	Capital Expense	\$ 281,063	\$ 637,358	\$ 14,925,678	\$ 15,052,500	\$ 15,052,500	\$ 15,052,500	\$ 15,107,300	
49	4901	6010	Transfer to General Fund	-	-	924,364	1,578,330	1,578,330	1,578,330	1,578,330	
Total Capital Projects				<u>\$ 281,063</u>	<u>\$ 637,358</u>	<u>\$ 15,850,042</u>	<u>\$ 16,630,830</u>	<u>\$ 16,630,830</u>	<u>\$ 16,630,830</u>	<u>\$ 16,685,630</u>	
Surplus (Deficit)				\$ 242,889	\$ 882,867	\$ -	\$ -	\$ -	\$ -	\$ -	

WATER						FINAL	FINAL	AMEND #1
FUND 51				ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
BEGINNING FUND BALANCE:					\$ 2,249,026	\$ 8,455,447	\$ 3,969,156	\$ 7,446,545
Revenue								
51	5101	3501	Interest Income	\$ -	\$ 426,802	\$ 175,000	\$ 175,000	\$ 175,000
51	5101	3602	Utility Service Sales	2,288,371	3,320,268	3,200,000	3,700,000	3,700,000
51	5101	3754	Impact Fees	50,191	117,350	130,000	130,000	130,000
51	5101	3803	Connection Fees	23,300	59,072	55,000	55,000	55,000
51	5101	3825	Late Fees	19,038	32,404	15,000	15,000	15,000
51	5101	3704	Bond Proceeds	-	-	3,477,389	-	-
			Beginning Fund Balance Appropriation	-	-	1,225,136	1,107,951	1,120,527
Total Revenue				\$ 4,083,074	\$ 7,141,896	\$ 8,277,525	\$ 5,182,951	\$ 5,195,527
Water Distribution								
51	5101	4001	Full Time Regular	\$ 366,892	\$ 366,744	\$ 501,837	\$ 534,688	\$ 534,688
51	5101	4002	Part Time Regular	6,329	1,079	4,999	7,154	7,154
51	5101	4003	Seasonal Employee	3,568	-	10,874	11,571	11,571
51	5101	4005	Overtime	2,364	570	15,000	15,000	15,000
51	5101	4006	Other Compensation	1,890	1,200	1,200	840	840
51	5101	4007	Car Allowance	4,100	1,400	-	-	-
51	5101	4008	Compensation Adjustments	-	-	9,175	21,158	21,158
51	5101	4051	Retirement & Taxes	84,132	47,136	125,147	120,839	120,839
51	5101	4053	Insurance	57,154	80,082	137,924	150,597	150,597
51	5101	4101	Maintenance	\$ 45,010	\$ 59,021	\$ 108,500	\$ 174,122	\$ 174,122
51	5101	4105	Membership Dues & Subscriptions	1,181	1,036	2,300	5,040	5,040
51	5101	4108	Meetings	260	283	680	1,400	1,400
51	5101	4151	Equipment	1,368	732	26,500	37,000	37,000
51	5101	4152	Supplies	13,102	8,290	40,000	42,500	42,500
51	5101	4154	Uniforms	365	898	2,400	3,350	3,350
51	5101	4157	Meters	149,095	91,075	150,000	150,000	150,000
51	5101	4205	Electric Charges	9,290	8,294	200,000	210,000	210,000
51	5101	4301	Contract Services	1,344,098	1,352,683	1,567,000	1,923,850	1,923,850
51	5101	4303	Software Maintenance	-	-	-	3,125	3,125
51	5101	4306	Public Engagement	-	-	20,800	22,150	22,150
51	5101	4355	Miscellaneous	85	934	-	-	-
51	5101	4407	Certification & Testing	3,455	1,688	8,500	9,800	9,800
51	5101	4413	Training	695	2,279	3,500	8,300	8,300
51	5101	4414	Travel	676	1,216	4,500	7,100	7,100
51	5101	4651	Capital Expense	-	-	4,547,389	894,984	894,984
51	5101	4803	Interest on Debt	-	511,476	610,000	600,000	600,000
51	5101	4804	Cost of Issuance	-	183,813	-	-	-
51	5101	4808	Bad Debt Expense	14,449	-	-	-	-
51	5101	6061	Transfer to Internal Service Fund	237,841	256,688	179,300	228,383	240,959
Total Water Distribution				\$ 2,347,399	\$ 3,178,617	\$ 8,277,525	\$ 5,182,951	\$ 5,195,527
Surplus (Deficit)				\$ 1,735,675	\$ 3,963,279	\$ (0)	\$ 0	\$ (0)

WASTEWATER

FUND 52

				ACTUAL		FINAL	FINAL		AMEND #1
				ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26	
BEGINNING FUND BALANCE:				\$	841,186	\$ 4,303,805	\$ 3,559,925	\$ 3,559,925	
Revenue									
52	5201	3501	Interest income						
52	5201	3602	Utility Service Sales	\$ 1,679,575	\$ 2,148,222	\$ 2,982,000	\$ 2,800,000	\$ 2,800,000	
52	5201	3754	Impact Fees	110,004	480,370	245,000	245,000	245,000	
52	5201	5010	Transfer from General Fund	-	11,055	-	-	-	
			Beginning Fund Balance Appropriation	116,091	-	1,708,880	2,697,665	2,703,090	
Total Revenue				\$ 1,905,670	\$ 3,840,647	\$ 4,935,880	\$ 5,742,665	\$ 5,748,090	
Wastewater Collection									
52	5201	4001	Full Time Regular	\$ 229,258	\$ 197,649	\$ 300,159	\$ 312,157	\$ 312,157	
52	5201	4002	Part Time Regular	2,110	123	-	2,228	2,228	
52	5201	4003	Seasonal Employee	455	-	924	955	955	
52	5201	4005	Overtime	985	311	7,000	7,000	7,000	
52	5201	4006	Other Compensation	550	-	-	-	-	
52	5201	4008	Compensation Adjustments	-	-	5,442	12,286	12,286	
52	5201	4051	Retirement & Taxes	50,334	25,337	74,115	69,907	69,907	
52	5201	4053	Insurance	35,941	41,304	74,095	81,699	81,699	
52	5201	4101	Maintenance	\$ 34,351	\$ 95,299	\$ 223,000	\$ 266,245	\$ 266,245	
52	5201	4105	Membership Dues & Subscriptions	949	872	4,000	5,450	5,450	
52	5201	4108	Meetings	-	295	480	480	480	
52	5201	4151	Equipment	10,982	5,093	40,400	40,900	40,900	
52	5201	4152	Supplies	2,860	4,689	73,500	108,500	108,500	
52	5201	4154	Uniforms	456	506	1,500	2,700	2,700	
52	5201	4201	Water Usage	-	1,216	1,500	1,500	1,500	
52	5201	4205	Electric Charges	17,353	17,541	27,000	31,050	31,050	
52	5201	4301	Contract Services	908,832	1,028,989	1,346,850	1,419,600	1,419,600	
52	5201	4306	Public Engagement	-	-	800	1,400	1,400	
52	5201	4407	Certification & Testing	631	525	7,500	7,500	7,500	
52	5201	4413	Training	-	810	3,000	4,000	4,000	
52	5201	4414	Travel	-	1,160	3,000	4,000	4,000	
52	5201	4651	Capital Expense	-	-	2,499,880	3,100,337	3,100,337	
52	5201	4803	Interest on Debt	-	56,831	100,000	100,000	100,000	
52	5201	4804	Cost of Issuance	-	20,424	-	-	-	
52	5201	4808	Bad Debt Expense	2,687	-	-	-	-	
52	5201	6061	Transfer to Internal Service Fund	125,050	141,930	141,734	162,771	168,195	
Total Wastewater Collection				\$ 1,423,784	\$ 1,640,904	\$ 4,935,880	\$ 5,742,665	\$ 5,748,089	
Surplus (Deficit)				\$ 481,886	\$ 2,199,743	\$ 0	\$ (0)	0	

STORMWATER

FUND 53

						FINAL	FINAL	AMEND #1			
				ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET			
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26			
BEGINNING FUND BALANCE:				\$	340,654	\$	338,126	\$	36,005	\$	36,005
Revenue											
53	5301	3602	Utility Service Sales	\$ 328,334	\$ 305,713	\$ 270,000	\$ 350,000	\$ 350,000			
53	5301	5010	Transfer from General Fund	-	26,661	570	243,228	243,927			
			Beginning Fund Balance Appropriation	49,220	-	302,121	36,005	36,005			
Total Revenue				\$ 377,554	\$ 2,370,374	\$ 572,691	\$ 629,233	\$ 629,932			
Stormwater Administration & Permitting											
53	5301	4001	Full Time Regular	\$ 79,106	\$ 176,151	\$ 262,819	\$ 263,799	\$ 263,799			
53	5301	4002	Part Time Regular	-	-	-	2,228	2,228			
53	5301	4003	Seasonal Employee	226	-	924	955	955			
53	5301	4005	Overtime	198	954	6,000	6,000	6,000			
53	5301	4006	Other Compensation	-	-	600	240	240			
53	5301	4008	Compensation Adjustments	-	-	4,705	10,345	10,345			
53	5301	4051	Retirement & Taxes	17,280	22,401	64,872	59,756	59,756			
53	5301	4053	Insurance	6,458	14,407	57,285	56,865	56,865			
53	5301	4101	Maintenance	\$ 1,013	\$ 7,439	\$ 18,951	\$ 35,000	\$ 35,000			
53	5301	4103	Public Notices	-	-	200	200	200			
53	5301	4105	Membership Dues & Subscriptions	963	1,470	1,749	3,000	3,000			
53	5301	4108	Meetings	-	-	180	1,240	1,240			
53	5301	4151	Equipment	-	-	-	1,400	1,400			
53	5301	4152	Supplies	1,141	-	3,000	9,500	9,500			
53	5301	4154	Uniforms	-	312	600	1,850	1,850			
53	5301	4301	Contract Services	6,490	-	30,000	53,000	53,000			
53	5301	4303	Software Maintenance	1,200	1,200	2,000	1,400	1,400			
53	5301	4306	Public Engagement	462	103	2,650	3,500	3,500			
53	5301	4407	Certification & Testing	1,750	1,750	3,950	3,400	3,400			
53	5301	4413	Training	85	-	600	1,000	1,000			
53	5301	4414	Travel	1,339	-	-	-	-			
53	5301	4808	Bad Debt Expense	370	-	-	-	-			
53	5301	6061	Transfer to Internal Service Fund	59,605	89,942	111,607	114,556	115,255			
Total Stormwater Admin & Permitting				\$ 177,684	\$ 316,129	\$ 572,691	\$ 629,233	\$ 629,932			
Stormwater Admin & Permitting				\$ 177,684	\$ 401,661	\$ 572,691	\$ 629,233	\$ 629,932			
Stormwater Maintenance				-	-	-	-	-			
Total Stormwater				\$ 177,684	\$ 401,661	\$ 572,691	\$ 629,233	\$ 629,932			
Surplus (Deficit)				\$ 199,870	\$ 1,968,713	\$ 0	\$ 0	\$ 0			

TRANSPORTATION

FUND 54

				ACTUAL		FINAL	FINAL		AMEND #1		
				FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET			
FUND	ORG	ACCT	DESCRIPTION			FY 24-25	FY 25-26	FY 25-26			
BEGINNING FUND BALANCE:				\$	668,386	\$	550,423	0	\$	354,000	
Revenue											
54	5401	3401	Road Cut Fee	\$	16	\$	-	\$	-	\$	-
54	5401	3757	Utility Transportation Fee	-	-	-	1,101,587	1,101,587			
54	5401	3205	Grant Revenue	-	25,000	-	-	-			
54	5401	5010	Transfer from General Fund	689,595	375,439	1,098,814	959,650	959,650			
			Beginning Fund Balance Appropriation	-	-	550,423	-	354,000			
Total Revenue				\$	689,611	\$	400,439	\$	1,649,237	\$	2,061,237
Transportation											
54	5401	4001	Full Time Regular	\$	179,291	\$	157,908	\$	250,672	\$	257,673
54	5401	4002	Part Time Regular	-	-	708	8,103	8,707	8,707		
54	5401	4005	Overtime	574	986	27,000	27,000	27,000			
54	5401	4006	Other Compensation	1,600	900	1,200	1,320	1,320			
54	5401	4008	Compensation Adjustments	-	-	4,560	10,099	10,099			
54	5401	4051	Retirement & Taxes	37,611	20,122	63,351	58,908	58,908			
54	5401	4053	Insurance	9,412	19,109	63,075	62,250	62,250			
54	5401	4101	Maintenance	\$	4,376	\$	16,759	\$	51,500	\$	58,000
54	5401	4105	Membership Dues & Subscriptions	-	-	2,420	5,000	5,890	5,890		
54	5401	4108	Meetings	-	-	240	600	600			
54	5401	4151	Equipment	86,736	11,162	65,900	22,900	22,900			
54	5401	4152	Supplies	1,466	25,336	47,500	48,000	48,000			
54	5401	4154	Uniforms	406	269	1,700	3,750	3,750			
54	5401	4205	Electrical Charges	272,118	-	-	38,400	38,400			
54	5401	4301	Contract Services	272,118	48,196	757,925	631,400	813,280			
54	5401	4355	Miscellaneous	-	-	5,000	5,000	5,000			
54	5401	4413	Training	-	370	2,900	6,250	6,250			
54	5401	4414	Travel	-	941	2,800	4,900	4,900			
54	5401	4651	Capital Expense	-	-	35,000	400,000	400,000			
54	5401	4808	Bad Debt Expense	1,888	-	-	-	-			
54	5401	6061	Transfer to Internal Service Fund	123,253	213,216	255,810	114,556	287,375			
54	5401	9580	Budgeted Increase in Fund Balance	-	-	-	295,634	294,935			
Total Transportation				\$	990,849	\$	518,402	\$	1,649,237	\$	2,061,237
Surplus (Deficit)				\$	(301,238)	\$	(117,963)	\$	0	\$	(0)

INTERNAL SERVICE

FUND 61				ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1			
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET			
				FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26			
BEGINNING FUND BALANCE:				\$	331,991	\$	663,883	\$	393,316	\$	393,316
Revenue											
61	6101	5010	Transfer from General Fund	\$ 433,001	\$ 769,904	\$ 730,734	\$ 934,447	\$ 973,910			
61	6101	5025	Transfer from RDA Fund	56,420	62,898	75,000	75,000	75,000			
61	6101	5051	Transfer from Water Fund	237,841	256,688	179,300	228,383	240,959			
61	6101	5052	Transfer from Wastewater Fund	125,050	141,930	141,734	162,771	168,195			
61	6101	5053	Transfer from Stormwater Fund	59,605	89,942	111,607	114,556	115,255			
61	6101	5054	Transfer from Transportation Fund	123,253	213,216	255,810	291,538	287,375			
			Beginning Fund Balance Appropriation	60,000	-	270,567	33,934	83,934			
Total Revenue				\$ 1,095,170	\$ 1,580,523	\$ 1,764,752	\$ 1,840,628	\$ 1,944,628			
Internal Service Administration											
61	6101	4001	Full Time Regular	\$ 19,008	\$ 14,720	\$ -	\$ -	\$ -			
61	6101	4051	Retirement & Taxes	3,857	3,620	-	-	-			
61	6101	4053	Insurance	89	2,179	-	-	-			
61	6101	4301	Contract Services	120,889	133,428	225,300	190,322	290,322			
Total Internal Service Administration				\$ 143,843	\$ 153,947	\$ 225,300	\$ 190,322	\$ 290,322			
Facilities											
61	6102	4001	Full Time Regular	\$ 20,596	\$ 32,817	\$ 61,741	\$ 66,429	\$ 66,429			
61	6102	4002	Part Time Regular	8,074	1,062	7,498	7,390	7,390			
61	6102	4003	Seasonal Employee	-	-	12,155	13,061	13,061			
61	6102	4008	Compensation Adjustments	-	-	1,236	2,845	2,845			
61	6102	4051	Retirement & Taxes	4,030	(10,618)	16,928	16,338	16,338			
61	6102	4053	Insurance	2,891	10,942	27,120	27,120	27,120			
61	6102	4101	Maintenance	\$ 7,244	\$ 6,564	\$ 27,000	\$ 49,500	\$ 49,500			
61	6102	4107	Lease Payments	67,943	74,130	77,186	79,500	79,500			
61	6102	4152	Supplies	11,604	11,309	15,900	16,000	16,000			
61	6102	4201	Water Charges	-	3,060	3,500	3,850	3,850			
61	6102	4204	Natural Gas Charges	9,877	6,933	13,500	14,850	14,850			
61	6102	4205	Electric Charges	11,939	13,225	17,600	19,360	19,360			
61	6102	4206	Telephone & Internet	18,638	22,451	43,000	44,950	44,950			
61	6102	4208	Miscellaneous Facilities Charges	5,020	948	4,000	4,000	4,000			
61	6102	4210	Cellular Phone Bills	17,195	23,180	25,000	28,750	28,750			
61	6102	4301	Contract Services	54,514	80,879	92,226	100,527	100,527			
61	6102	4355	Miscellaneous	-	11,321	-	-	-			
Total Facilities				\$ 241,010	\$ 288,213	\$ 445,590	\$ 494,471	\$ 494,471			
Fleet Management											
61	6103	4101	Maintenance	\$ 14,006	\$ 17,442	\$ 21,250	\$ 27,000	\$ 27,000			
61	6103	4107	Lease Payments	15,593	12,539	291,681	288,539	288,539			
61	6103	4151	Equipment	2,516	432	10,000	10,000	10,000			
61	6103	4301	Contract Services	121	14,316	29,000	29,600	33,600			
61	6103	4751	Vehicle Replacement	209	24,290	-	-	-			
61	6103	4759	Vehicle Repairs	7,906	7,636	15,000	15,000	15,000			
61	6103	4760	Vehicle Fuel	50,597	54,467	82,900	99,126	99,126			
Total Fleet Management				\$ 90,948	\$ 131,122	\$ 449,831	\$ 469,266	\$ 473,266			

INTERNAL SERVICE

FUND 61				ACTUAL	ACTUAL	FINAL	FINAL	AMEND #1
FUND	ORG	ACCT	DESCRIPTION	FY 22-23	FY 23-24	BUDGET	BUDGET	BUDGET
				FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26
Information Systems								
61	6104	4151	Equipment	\$ 3,210	\$ 8,165	\$ 5,250	\$ 10,050	\$ 10,050
61	6104	4301	Contract Services	64,525	73,501	158,550	81,900	81,900
61	6104	4303	Software Maintenance	67,961	119,238	139,480	246,122	246,122
61	6104	4551	Computer Replacement	27,981	33,816	37,500	20,000	20,000
Total Information Systems				\$ 163,677	\$ 234,720	\$ 340,780	\$ 358,072	\$ 358,072
Human Resources								
61	6105	4001	Full Time Regular	\$ 68,394	\$ 130,828	\$ 137,584	\$ 147,515	\$ 147,515
61	6105	4006	Other Compensation	500	2,552	600	720	720
61	6105	4008	Compensation Adjustments	-	-	2,479	5,747	5,747
61	6105	4051	Retirement & Taxes	16,148	30,393	33,213	32,217	32,217
61	6105	4053	Insurance	17,157	27,171	44,476	44,476	44,476
61	6105	4054	Wellness	-	-	18,360	18,450	18,450
61	6105	4105	Membership Dues & Subscriptions	\$ 125	\$ 961	\$ 800	\$ 1,480	\$ 1,480
61	6105	4108	Meetings	-	69	240	240	240
61	6105	4152	Supplies	-	21	200	200	200
61	6105	4355	Miscellaneous	22,510	35,072	42,000	45,152	45,152
61	6105	4410	Employee Appreciation	-	15,162	14,000	13,000	13,000
61	6105	4413	Training	249	2,490	7,300	17,300	17,300
61	6105	4414	Travel	171	1,649	2,000	2,000	2,000
Total Human Resources				\$ 125,254	\$ 246,368	\$ 303,252	\$ 328,498	\$ 328,498
Internal Service Administration				\$ 143,843	\$ 153,947	\$ 225,300	\$ 190,322	\$ 290,322
Facilities				241,010	288,213	445,590	494,471	494,471
Fleet Management				90,948	131,122	449,831	469,266	473,266
Information Systems				163,677	234,720	340,780	358,072	358,072
Human Resources				-	246,368	303,252	328,498	328,498
Total Internal Service				\$ 639,478	\$ 1,054,370	\$ 1,764,753	\$ 1,840,628	\$ 1,944,628
Surplus (Deficit)				\$ 455,692	\$ 526,153	\$ (0)	\$ 0	\$ 0

CERTIFICATE OF POSTING

THE VINEYARD CITY COUNCIL ADOPTED RESOLUTION 2025-40, FY26
BUDGET AMENDMENT

I, THE DULY APPOINTED CITY RECORDER FOR VINEYARD, UTAH, HEREBY
CERTIFY THAT COPIES OF THE FOREGOING **SUMMARY** FOR RESOLUTION
2025-40 WERE POSTED AT THE FOLLOWING PUBLIC PLACES WITHIN THE
MUNICIPALITY ON THE 25th DAY OF JULY 2025, WHICH PUBLIC PLACES
ARE:

POSTED:

1. VINEYARD CITY OFFICES; 125 SOUTH MAIN STREET
2. VINEYARD CITY WEBSITE
3. UTAH PUBLIC NOTICE WEBSITE

AND THAT SAID NOTICE REMAINED SO POSTED AND AVAILABLE UNTIL
THE 26TH DAY OF AUGUST 2025.



A handwritten signature in blue ink that reads "Paula D. Spencer".

Pamela Spencer, City Recorder