

# CLINTON CITY COUNCIL AGENDA

2267 N 1500 W Clinton, UT 84015

## AUGUST 5, 2025 – SPECIAL MEETING

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Meeting ID: 891 7487 5476 Pass Code: 012738



*This meeting may be attended electronically by one or more members.*

### SPECIAL CITY COUNCIL MEETING

1. Call to Order

### BUSINESS

- A. **Public Hearing** – Truth in Taxation Public Hearing for Proposed Tax Increase to increase its property tax budgeted revenue by 7.06% above last year's property tax budgeted revenue excluding eligible new growth.
- B. **Public Hearing** - Executive Salary Increases for Fiscal 2025-26
- C. **Public Hearing** - Resolution 8-25, Certification of Tax Rate and Adoption of Final Budget for Fiscal Year 2025-26

### OTHER BUSINESS

- a. Planning Commission Report
- b. City Manager's Report
- c. Staff Reports
- d. Council Reports on Areas of Responsibility
- e. Mayor's Report
- f. Action Item Review

Dated this 31<sup>st</sup> day of July 2025  
/s/Lisa Titensor, Clinton City Recorder

*A link to the meeting can be found either at the top of the agenda OR on the Clinton City Website, or Facebook at <https://www.facebook.com/ClintonCityUT/>*

- *Supporting documentation for this agenda is posted on the Clinton City website at [www.clintoncity.com](http://www.clintoncity.com) and on the Utah Public Notice Website [www.utah.gov/pmn](http://www.utah.gov/pmn)*
- *In compliance with the American with Disabilities Act, individuals needing special accommodation (including auxiliary communicative aids and service) during the meeting should notify Lisa Titensor, City Recorder, at (801) 614-0700 at least 24 hours prior to the meeting.*
- *This meeting may involve electronic communications for some members of this public body. The anchor location for the meeting shall be the Clinton City Council Chambers at 2267 N 1500 W Clinton UT 84015. Elected Officials at remote locations may be connected to the meeting electronically to participate.*
- *Notice is hereby given that by motion of the Clinton City Council, pursuant to Utah State Code Title 52, Chapter 4 sections 204 & 205, the City Council may vote to hold a closed session for any of the purposes identified in that Chapter.*
- *The order of agenda items may change to accommodate the needs of the city council, staff and/or public.*

# CLINTON CITY COUNCIL STAFF REPORT

2267 N 1500 W, Clinton, UT 84015

<b>MEETING DATE:</b>	August 5, 2025
<b>CONSENT AGENDA</b>	N/A
<b>BUSINESS AGENDA</b>	<b>A</b>
<b>PETITIONER(S):</b>	Trevor Cahoon
<b>TYPE OF VOTE:</b>	Roll Call
<b>SUBJECT:</b>	Fiscal Year 2026 Final Budget — Truth in Taxation Public Hearing

## RECOMMENDATION

That the City Council hold a public hearing for the proposed tax increase for the FY 2025-26 Budget.

## FISCAL IMPACT

None at this time.

## SUMMARY

This item is to conduct a Truth in Taxation public hearing as required under Utah Code to consider a proposed increase to the property tax budgeted revenue for the upcoming fiscal year. The proposed increase is 7.06% above the previous year's property tax budgeted revenue, excluding new growth.

A separate public hearing will also be held to consider executive salary increases for FY 2025-26 and to adopt the final budget and certified tax rate via Resolution 8-25.

## ATTACHMENTS

- Fiscal Year 2026 Final Budget



## FINAL BUDGET MESSAGE FISCAL YEAR 2025-2026

Dear Mayor and City Council Members,

I am pleased to present the final budget for Clinton City for the fiscal year 2025–2026. This budget reflects our focus on strong financial management and our continued investment in the people and infrastructure that make our city a great place to live, work, and raise a family.

### Truth in Taxation & Revenue Changes

Clinton City is participating in the Truth in Taxation process this year. For an average home valued at \$489,000, the proposed adjustment increases city property tax from \$542.20 to \$580.66 annually, a change of \$38.46 per year. A business of the same value will see an increase from \$985.82 to \$1,055.75 annually. These adjustments will provide an additional \$290,683 annually, representing a 7.06% increase in property tax revenue above last year's budgeted amount (excluding new growth).

While total revenues for FY 2025–2026 are listed at **\$16.95 million**, this includes a **one-time \$500,000 transfer** from our general fund balance. This transfer helps fund planned projects but is not new ongoing revenue. After accounting for that transfer, our operating revenues and expenditures are effectively **\$16.45 million**, which represents a 5.1% increase over the previous fiscal year.

### Revenue highlights:

- **Sales tax revenues** are adjusted downward by \$200,000 due to a plateau and slight decline in collections.
- **Building permit and plan review revenues** are estimated to be higher as we anticipate new growth and development activity.
- **Ambulance fund revenues** are increasing because this budget adds **three new full-time firefighters**, one for each shift, allowing us to consistently staff two ambulances and a fire engine, improving emergency response capacity.

### Investing in People and Services

This budget reflects the City Council's commitment to investing in our people. At the strategic planning retreat, the Council emphasized maintaining **competitive salaries**, providing an **annual Cost-of-Living Adjustment (COLA)**, and implementing a **true merit-based pay increase** tied to performance evaluations focused on efficiency and improvement. These steps ensure we remain competitive as an employer while rewarding excellence and dedication among our staff.

### Personnel changes in this budget include:

- **Three full-time firefighters** (one per shift) to improve emergency medical and fire service coverage.
- No other new personnel positions, but continued funding for competitive COLA and merit-based pay adjustments.

## Expenditures

Expenditures for FY 2025–2026 total **\$16.95 million** (or **\$16.45 million** when excluding the one-time transfer). Notable changes include:

- **Fire Department:** Consolidation of personnel and operational budgets and the addition of three full-time firefighters.
- **Roads & Infrastructure:** Continued funding for roadway resurfacing, maintenance, and right-of-way improvements.
- **Parks & Recreation:** Additional resources for programming, maintenance, and park facility improvements.
- **City Facilities & Community Development:** Targeted investments to maintain city buildings and support growth.

## 6-Year Capital Improvement Plan

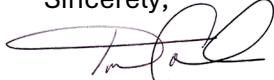
This year we have included a snapshot of anticipated **Capital Improvements and Replacements** for the next six years. While we are working to create a more formalized plan for each of the city's funds during this fiscal year, this snapshot provides a clearer picture of the capital outlay needed to maintain healthy operations and plan for future growth.

## Looking Ahead

This budget continues to invest in safe neighborhoods, reliable infrastructure, quality parks and recreation opportunities, and responsive city services. It positions us to handle growth while maintaining the service standards our residents expect.

I want to thank our department heads and staff for their dedication in preparing this budget, our Finance Director Aaron Price for his meticulous efforts in preparing multiple iterations of the budget, and the Mayor and City Council for their thoughtful guidance and support. Together, we are investing in our community's future while responsibly managing today's needs.

Sincerely,



**Trevor Cahoon**  
City Manager  
Clinton City

# FY 2026 Salary Ranges

		Administration	
		Low	High
A1	<b>Clerk I</b>	\$ 17.50	\$ 25.49
	Recreation	\$ 17.50	\$ 25.49
	Records	\$ 17.50	\$ 25.49
	Utility	\$ 17.50	\$ 25.49
	Court	\$ 17.50	\$ 25.49
	Fire	\$ 17.50	\$ 25.49
A2	<b>Clerk II</b>	\$ 20.25	\$ 29.50
	Recreation	\$ 20.25	\$ 29.50
	Records	\$ 20.25	\$ 29.50
	Utility	\$ 20.25	\$ 29.50
	Court	\$ 20.25	\$ 29.50
	Fire	\$ 20.25	\$ 29.50
A3	<b>Finance Specialist</b>	\$ 22.55	\$ 32.85
	Accounts Payable	\$ 22.55	\$ 32.85
	Payroll Tech	\$ 22.55	\$ 32.85
	Utility Billing	\$ 22.55	\$ 32.85
A4	<b>Clerk Lead</b>	\$ 25.75	\$ 37.51
A5	<b>Deputy Recorder</b>	\$ 27.50	\$ 40.06
A6	<b>HR Generalist</b>	\$ 31.78	\$ 46.29
A7	<b>Recorder</b>	\$ 33.93	\$ 49.43
A8	<b>City Treasurer</b>	\$ 33.93	\$ 49.43
A9	<b>IT Manager</b>	\$ 35.00	\$ 50.99
A10	<b>Finance Director</b>	\$ 50.27	\$ 73.23
CM	<b>City Manager</b>	\$ 59.51	\$ 86.69

		Community Development	
		Low	High
D1	<b>Development Services Tech I</b>	\$ 21.50	\$ 31.32
D2	<b>Development Services Tech II</b>	\$ 23.00	\$ 33.51
D3	<b>Development Services Tech III</b>	\$ 24.75	\$ 36.06
D4	<b>Building Inspector I</b>	\$ 23.04	\$ 33.56
D5	<b>Planner I</b>	\$ 24.60	\$ 35.84
D6	<b>Building Inspector II</b>	\$ 26.25	\$ 38.24
D7	<b>Code Enforcement Officer</b>	\$ 27.50	\$ 40.06
D8	<b>Planner II</b>	\$ 29.50	\$ 42.98
D9	<b>Chief Building Inspector</b>	\$ 37.43	\$ 54.53
D10	<b>Community Dev Director</b>	\$ 50.27	\$ 73.23

<b>Public Works Part-Time</b>			
		<b>Low</b>	<b>High</b>
PWS	<b>Seasonal I</b>	\$ 14.50	\$ 16.25
PWS	<b>Seasonal II</b>	\$ 16.50	\$ 18.25
PWS	<b>Seasonal III</b>	\$ 18.50	\$ 20.25

<b>Public Works</b>			
		<b>Low</b>	<b>High</b>
PW1	<b>Maint Worker I</b>	\$ 20.34	\$ 29.63
PW2	<b>Maint Worker II</b>	\$ 21.95	\$ 31.98
PW3	<b>Maint Worker III</b>	\$ 24.20	\$ 35.25
PW4	<b>Maint Worker IV</b>	\$ 26.66	\$ 38.84
PW5	<b>Mechanic Assistant</b>	\$ 20.34	\$ 29.63
PW6	<b>Mechanic</b>	\$ 24.20	\$ 35.25
PW7	<b>Foreman</b>	\$ 27.32	\$ 39.80
	Streets	\$ 27.32	\$ 39.80
	Open Space	\$ 27.32	\$ 39.80
	Parks	\$ 27.32	\$ 39.80
	Wastewater	\$ 27.32	\$ 39.80
	Inspector	\$ 27.32	\$ 39.80
PW8	<b>Public Works Manager</b>	\$ 33.38	\$ 48.63
	Parks	\$ 33.38	\$ 48.63
	Water	\$ 33.38	\$ 48.63
	Inspector/Project	\$ 33.38	\$ 48.63
	Fleet Manager/Chief Mech	\$ 33.38	\$ 48.63
PW9	<b>Public Works Asst Director</b>	\$ 42.32	\$ 61.65
PW10	<b>Public Works Director</b>	\$ 50.27	\$ 73.23

<b>Recreation Part-Time</b>			
		<b>Low</b>	<b>High</b>
R1	<b>Recreation Aide I</b>	\$ 11.00	\$ 11.50
R2	<b>Recreation Aide II</b>	\$ 12.00	\$ 12.50
R3	<b>Recreation Aide III</b>	\$ 14.00	\$ 14.50
R4	<b>Recreation Aide IV</b>	\$ 15.00	\$ 15.50
R5	<b>Recreation Site Supervisor</b>	\$ 17.00	\$ 28.45
R6	<b>Recreation Specialist</b>	\$ 27.00	\$ 75.00

<b>Recreation Professional Staff</b>			
		<b>Low</b>	<b>High</b>
R7	<b>Recreation Supervisor</b>	\$ 26.47	\$ 38.56
R8	<b>Recreation Manager</b>	\$ 33.38	\$ 48.63
R9	<b>Recreation Director</b>	\$ 46.50	\$ 67.74

		<u>Fire</u>	
		<u>Low</u>	<u>High</u>
<b>FD1</b>	<b>Firefighter/AEMT</b>	\$ 19.00	\$ 27.09
<b>FD2a</b>	<b>Engineer/AEMT</b>	\$ 21.05	\$ 30.01
<b>FD2b</b>	<b>Paramedic</b>	\$ 23.05	\$ 32.86

<u>Fire Department Leadership</u>	
<b>FD3</b>	<b>Captain</b>
<b>FD4</b>	<b>Deputy Chief</b>
<b>FD5</b>	<b>Chief</b>

<u>Police</u>			
		<u>Low</u>	<u>High</u>
<b>PD1a</b>	<b>Probation</b>	\$ 28.37	-
<b>PD1b</b>	<b>Police Officer I</b>	\$ 29.79	\$ 31.28
<b>PD1c</b>	<b>Police Officer II</b>	\$ 32.69	\$ 34.00
<b>PD1d</b>	<b>Police Officer III</b>	\$ 35.19	\$ 36.24

<u>Police Department Leadership</u>	
<b>PD2</b>	<b>Master Officer</b>
<b>PD3</b>	<b>Sergeant</b>
<b>PD4</b>	<b>Lieutenant</b>
<b>PD5</b>	<b>Asst Chief</b>
<b>PD6</b>	<b>Chief</b>

## Final Budget

Fiscal Year 2025-2026  
**GENERAL FUND REVENUE**  
**ACCOUNT #: 10**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 2022	FY 22-23 2023	FY 23-24 2024	FY 24-25 2025	FY 25-26 2026	% Change
		ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROPOSED	
<b>TAXES:</b>							
3110 Current Property Tax		2,838,322	2,891,432	<b>3,061,290</b>	<b>4,000,000</b>	<b>4,400,000</b>	
3115 Vehicle Fee		170,246	168,989	<b>199,183</b>	<b>210,000</b>	<b>250,000</b>	<b>19.0%</b>
3120 Prior Property Taxes		3,786	(621)	<b>18,817</b>	<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>
3130 Sales Tax		5,125,579	5,335,139	<b>5,342,927</b>	<b>5,400,000</b>	<b>5,200,000</b>	<b>-3.7%</b>
3140 Franchise Taxes		1,068,294	1,219,665	<b>1,189,042</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>0.0%</b>
3199 Total Taxes		9,206,226	9,614,605	<b>9,811,260</b>	<b>10,715,000</b>	<b>10,955,000</b>	<b>2.2%</b>
<b>LICENSES AND PERMITS:</b>							
3210 Business Licenses		62,595	65,440	<b>66,356</b>	<b>60,000</b>	<b>80,000</b>	<b>33.3%</b>
3219 Bldg Constr Permits		473,970	284,024	<b>237,355</b>	<b>300,000</b>	<b>550,000</b>	<b>83.3%</b>
3221 State Fees		662	423	<b>411</b>	<b>600</b>	<b>600</b>	<b>0.0%</b>
3222 Plan Check Fees		139,039	103,098	<b>73,070</b>	<b>105,000</b>	<b>225,000</b>	<b>114.3%</b>
3224 Tech Fees		5,710	3,043	<b>3,357</b>	<b>3,250</b>	<b>3,250</b>	<b>0.0%</b>
3299 Total Licenses & Permits		681,976	456,028	<b>380,548</b>	<b>468,850</b>	<b>858,850</b>	<b>83.2%</b>
<b>INTERGOVERNMENTAL REVENUES:</b>							
3355 Gas Sales Tax (Prop 1)		459,232	479,252	<b>479,917</b>	<b>460,000</b>	<b>460,000</b>	<b>0.0%</b>
3356 Class "C" Roads		936,371	998,474	<b>1,058,999</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0.0%</b>
3358 State Liquor Allotment		15,159	18,782	<b>17,222</b>	<b>18,000</b>	<b>20,000</b>	<b>11.1%</b>
3362 Law Enforce Grant		5,909	3,182	<b>22,329</b>	<b>2,000</b>	<b>2,000</b>	<b>0.0%</b>
3363 EMS/Fire Grants		-	-	<b>129,170</b>	<b>3,000</b>	<b>3,000</b>	<b>0.0%</b>
3366 Youth Council		1,952	1,353	<b>1,502</b>	<b>1,400</b>	<b>1,400</b>	<b>0.0%</b>
3399 Total Intergovern.		1,418,624	1,501,042	<b>1,709,140</b>	<b>1,484,400</b>	<b>1,486,400</b>	<b>0.1%</b>

## SERVICE CHARGES:

3410 Administrative services	762,023	837,589	<b>853,306</b>	<b>964,996</b>	<b>1,186,010</b>	<b>22.9%</b>
3411 Admin fees-secondary wtr	80,646	81,988	<b>82,875</b>	<b>80,000</b>	<b>80,000</b>	<b>0.0%</b>
3414 Ambulance/EMT fees	339,849	369,097	<b>458,169</b>	<b>350,000</b>	<b>500,000</b>	<b>42.9%</b>
3416 Cond use permit/variance	255		<b>765</b>	<b>180</b>	<b>180</b>	<b>0.0%</b>
3417 Zoning and subdiv fees	16,745	4,505	<b>27,408</b>	<b>11,500</b>	<b>15,000</b>	<b>30.4%</b>
3418 Inspection fees	-		-	<b>100</b>	<b>100</b>	<b>0.0%</b>
3419 Excavation Admin Fee	-		-	-	-	-
3420 Sealcoat Revenues	-	201	<b>1,090</b>	-	-	-
3422 Fire Protection Services	25,799	32,494	<b>32,356</b>	<b>29,600</b>	<b>32,000</b>	<b>8.1%</b>
3423 Weed Control Reimburse	2,543	434	<b>3,905</b>	<b>680</b>	<b>680</b>	<b>0.0%</b>
3424 Haz/Mat Review Fee	34		-	<b>60</b>	<b>60</b>	<b>0.0%</b>
3425 Public Works Inspections	4,084	2,841	<b>2,175</b>	<b>2,000</b>	<b>2,000</b>	<b>0.0%</b>
3426 Materials-proj provisions	-		-	<b>140</b>	<b>140</b>	<b>0.0%</b>
3428 Solicitor Permit	2,034	480	<b>3,840</b>	<b>360</b>	<b>360</b>	<b>0.0%</b>
3434 Bldg Re-inspect fee	4,628	5,137	<b>1,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0.0%</b>
3460 Land Rent- Com Towr		6,056	<b>6,238</b>	<b>6,180</b>	<b>6,180</b>	<b>0.0%</b>
3465 Community center rentals	16,038	15,455	<b>23,429</b>	<b>10,000</b>	<b>12,500</b>	<b>25.0%</b>
3467 Pickleball		265				
3471 Recreation concessions	500	500	<b>1,000</b>	<b>1,000</b>	<b>1,500</b>	<b>50.0%</b>
3473 Park Facilities Rental	11,545	2,184	<b>(175)</b>	<b>7,000</b>	<b>5,000</b>	<b>-28.6%</b>
3474 Youth Rec programs	133,111	135,307	<b>132,240</b>	<b>200,000</b>	<b>200,000</b>	<b>0.0%</b>
3475 Adult Rec programs	83,257	70,668	<b>70,537</b>	<b>115,000</b>	<b>115,000</b>	<b>0.0%</b>
3476 Misc recreation revenue	540	(498)	<b>5,472</b>	<b>1,400</b>	<b>1,400</b>	<b>0.0%</b>
3478 Instructional Classes	14,325	14,130	<b>13,920</b>	<b>20,000</b>	<b>20,000</b>	<b>0.0%</b>
3479 Seniors Program	2,050	3,862	<b>3,923</b>	<b>2,500</b>	<b>2,500</b>	<b>0.0%</b>
3480 Special Events	250	795	<b>1,075</b>	<b>540</b>	<b>540</b>	<b>0.0%</b>
3481 Sale of Cemetery Lots	20,600	23,450	<b>30,000</b>	<b>22,000</b>	<b>22,000</b>	<b>0.0%</b>
3482 Misc Cemetery Fees	50	130	<b>200</b>			
3483 Burial Fees	21,420	34,650	<b>32,025</b>	<b>22,000</b>	<b>22,000</b>	<b>0.0%</b>
3484 Niche Fee	6,200	900	<b>3,925</b>	<b>2,000</b>	<b>2,000</b>	<b>0.0%</b>
3485 Ossuary Fee	2,400	-	-	<b>600</b>	<b>600</b>	<b>0.0%</b>
3486 Inscription	1,125	675	<b>1,625</b>	<b>1,200</b>	<b>1,200</b>	<b>0.0%</b>
3499 Total Service Charges	1,552,051	1,643,294	<b>1,792,322</b>	<b>1,854,036</b>	<b>2,231,950</b>	<b>20.4%</b>

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
FINES AND FORFEITURES:							
3510	Criminal/Traffic	118,375	137,413	179,009	115,000	175,000	52.2%
3599	Total Fines/Forfeitures	118,375	137,413	179,009	115,000	175,000	52.2%
MISCELLANEOUS:							
3610	Interest Earned	28,788	104,340	288,977	60,000	125,000	108.3%
3624	GRAMMA fees	-	-	-	-	-	-
3630	Sales Tax Bond Revenue			3,738			
3632	Other Finance Source				2,000	2,000	0.0%
3640	Sale of Assets	3,738	3,738	-	7,500	7,500	0.0%
3648	Parking Violations	6,708	10,942	10,388	8,760	68,160	678.1%
3650	Police-misc revenues	8,750	9,087	10,225	-	-	-
3654	Fire Misc revenues	-	3,835	-	-	-	-
3664	Co.Dispatch Fees	86,454	88,003	109,974	109,200	121,000	10.8%
3666	Co. Animal Control Fees	102,921	52,216	-	-	-	-
3668	Credit Card Service Fees				90,000		
3670	Other Sources of Revenue			44,900			
3690	Sundry	35,032	65,358	69,863	25,000	25,000	0.0%
3698	Total Miscellaneous	272,392	337,518	538,064	212,460	438,660	106.5%
TRANS/CONTRIBUTIONS/SURPLUS REVENUE							
3810	Trans to other funds	-	-	-	47		-100.0%
3817	Trans frm RDA-power \$	4,750	4,750	-	115,000		-100.0%
3832	Trans frm PARCS	-	5,259	2,654	-	-	-
3845	Transport Impact Balance			-	104,220		-100.0%
3848	Gas Sales Tax carryover			-	13,675		-100.0%
3850	Class "C" roads Balance			-	171,891		-100.0%
3870	General Fund Balance			-	123,494	465,985	277.3%
3899	Total Transfer/Contribution/Surplus	4,750	10,009	2,654	528,280	465,985	-11.8%
SPECIAL REVENUE:							
3910	Park Impact Fees	278,178	90,739	122,496	168,000	240,000	42.9%
3913	Fire/EMS facilities fee	42,326	19,224	19,175	14,000	20,000	42.9%
3916	Police facilities fee	27,563	12,079	11,753	7,700	11,000	42.9%
3922	Transport Impact Fees	76,593	24,827	32,736	47,740	68,200	42.9%
3930	Heritage Days-fees-donations	21,942	25,835	8,469	-	-	-
3943	Street Sign Fees	-		-	-	-	-
3998	Total Special Revenue	446,602	172,703	194,629	237,440	339,200	42.9%
3999	GRAND TOTAL	13,700,996	13,872,612	14,607,626	15,615,466	16,951,045	8.6%

FUND: #10 - GENERAL  
 Department: CITY COUNCIL  
 Account #: 41

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11	Salaries	50,713	52,111	<b>56,531</b>	<b>58,587</b>	<b>60,614</b>	3.5%
13	Employee Benefits	11,422	14,199	<b>15,330</b>	<b>17,002</b>	<b>17,590</b>	3.5%
19	Total Personnel	62,135	66,310	<b>71,860</b>	<b>75,589</b>	<b>78,205</b>	3.5%
OTHER OPERATING							
21	Book, Sbscrpts, & Mmbrships	13,604	14,963	<b>16,633</b>	<b>17,000</b>	<b>17,000</b>	0.0%
22	Public Notices	1,353	195	<b>830</b>	<b>1,800</b>	<b>1,800</b>	0.0%
23	Meetings/Training	1,563	6,040	<b>6,038</b>	<b>7,200</b>	<b>6,850</b>	-4.9%
24	Office Supplies/Postage	5,366	6,863	<b>6,602</b>	<b>7,000</b>	<b>7,000</b>	0.0%
25	Equip Supplies/Maint	698	-	<b>500</b>	<b>500</b>	<b>500</b>	0.0%
43	Youth Council	8,573	8,070	<b>7,203</b>	<b>9,000</b>	<b>9,000</b>	0.0%
46	Council projects/sundry	6,291	5,378	<b>2,428</b>	<b>5,400</b>	<b>5,400</b>	0.0%
47	Special supplies/activity	15,689	14,088	<b>17,209</b>	<b>12,100</b>	<b>7,500</b>	-38.0%
49	Total Other Operating	53,136	55,598	<b>56,943</b>	<b>60,000</b>	<b>55,050</b>	-8.3%
59	Total Operating	115,271	121,907	<b>128,803</b>	<b>135,589</b>	<b>133,255</b>	-1.7%
CAPITAL							
74	Equipment	-	-	-	-	-	-
79	Total Capital	-	-	-	-	-	-
99	DEPT TOTAL	115,271	121,907	<b>128,803</b>	<b>135,589</b>	<b>133,255</b>	-1.7%

**City Council****Fiscal Year Ending June 30, 2026****Line Item Detail****Fund 10  
Dept 41**

		<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
<b>Account</b>				
<b>11 Salaries &amp; wages</b>		\$ 60,614	\$ 60,614	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 58,587.00	\$ 2,027	\$ 2,027	\$ (58,587)
Amount changed from request		\$ -	\$ -	\$ (60,614)
Salaries and Wages (Mayor \$1,408/mo, Council \$704/mo) + 2.5% COLA and 2.0% Merit		\$ 60,614	\$ 60,614	
<b>13 Employee Benefits</b>		\$ 17,590	\$ 17,590	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 17,002.00	\$ 588	\$ 588	\$ (17,002)
Amount changed from request		\$ -	\$ -	\$ (17,590)
Benefits		\$ 17,590	\$ 17,590	
<b>21 Books, subscriptions, &amp; memberships</b>		\$ 17,000	\$ 17,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 17,000.00	\$ -	\$ -	\$ (17,000)
Amount changed from request		\$ -	\$ -	\$ (17,000)
ULCT Membership		\$ 15,000	\$ 15,000	
Chamber of Commerce		\$ 1,000	\$ 1,000	
Legislative Committee (Chamber of Commerce)		\$ 300	\$ 300	
State Code		\$ 700	\$ 700	
<b>22 Public notices</b>		\$ 1,800	\$ 1,800	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 1,800.00	\$ -	\$ -	\$ (1,800)
Amount changed from request		\$ -	\$ -	\$ (1,800)
Public Notices		\$ 1,800	\$ 1,800	
<b>23 Meetings/Training</b>		\$ 7,200	\$ 6,850	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 7,200.00	\$ -	\$ (350)	\$ (7,200)
Amount changed from request		\$ -	\$ (350)	\$ (7,200)
Meetings; Training/Travel		\$ 7,200	\$ 6,850	
<b>24 Office Supplies/Postage</b>		\$ 7,000	\$ 7,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 7,000.00	\$ -	\$ -	\$ (7,000)
Amount changed from request		\$ -	\$ -	\$ (7,000)
Newsletter		\$ 5,000	\$ 5,000	
Paper, Postage, etc.		\$ 2,000	\$ 2,000	

**City Council****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10				City Manager/Council Recommendation	Adopted Budget
Dept	41				Requested	
<b>25</b>	<b>Equip Supplies/Maint</b>				\$ 500	\$ 500
Prior year budget, as modified; Increase/(decrease)		\$ 500.00			\$ -	\$ (500)
Amount changed from request					\$ -	\$ (500)
Equipment Supplies/Maint					\$ 500	\$ 500
<b>43</b>	<b>Youth Council</b>				\$ 9,000	\$ 9,000
Prior year budget, as modified; Increase/(decrease)		\$ 9,000.00			\$ -	\$ (9,000)
Amount changed from request					\$ -	\$ (9,000)
Youth Council					\$ 9,000	\$ 9,000
<b>46</b>	<b>Council projects/sundry</b>				\$ 5,400	\$ 5,400
Prior year budget, as modified; Increase/(decrease)		\$ 5,400.00			\$ -	\$ (5,400)
Amount changed from request					\$ -	\$ (5,400)
Council Projects/Sundry					\$ 5,400	\$ 5,400
<b>47</b>	<b>Special supplies/activity</b>				\$ 8,100	\$ 7,500
Prior year budget, as modified; Increase/(decrease)		\$ 12,100.00			\$ -	\$ (12,100)
Amount changed from request					\$ -	\$ (8,100)
Employee Appreciation Dinners/Activities					\$ 1,000	\$ 1,000
Council Christmas Party/gifts					\$ 1,000	\$ 1,000
Employee Christmas Gifts					\$ 3,500	\$ 3,500
Flowers and Plaques					\$ 500	\$ 500
Employee of the month/Dept Head of the Quarter					\$ 700	\$ 700
High School Graduation parties (3 schools)					\$ 600	\$ -
Miscellaneous					\$ 800	\$ 800
<b>Total expenditures</b>					\$ 134,205	\$ 133,255
Prior year budget, as modified; Increase/(decrease)		\$ 135,589.00			\$ -	\$ (135,589)
Amount changed from request					\$ -	\$ (134,205)

Fund: #10 - GENERAL

Department: JUDICIAL ADMINISTRATION

Account #: 42

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>PERSONNEL:</b>							
11	Salaries	154,748	162,952	<b>185,864</b>	<b>82,028</b>	<b>86,667</b>	5.7%
12	Temporary Employees	(221)	223	<b>308</b>	<b>300</b>	<b>450</b>	50.0%
13	Employee Benefits	87,811	91,783	<b>82,726</b>	<b>40,503</b>	<b>25,166</b>	-37.9%
15	Overtime	-	-	-	-	-	-
19	Total Personnel	242,338	254,958	<b>268,899</b>	<b>122,831</b>	<b>112,283</b>	-8.6%
<b>OTHER OPERATING:</b>							
23	Meetings/Training	534	2,144	<b>2,396</b>	<b>2,500</b>	<b>3,300</b>	32.0%
24	Office Supplies/Postage	1,215	799	<b>1,688</b>	<b>1,000</b>	<b>1,050</b>	5.0%
25	Equipment/Maint	336	266	<b>409</b>	<b>900</b>	<b>1,000</b>	11.1%
31	Warrant Services	2,961	2,734	-	-	-	-
34	Witness Fees	763	781	<b>2,249</b>	<b>4,800</b>	<b>1,800</b>	-62.5%
37	Professional Service	7,471	11,256	<b>24,810</b>	<b>26,000</b>	<b>29,000</b>	11.5%
49	Total Other Operating	13,279	17,979	<b>31,553</b>	<b>35,200</b>	<b>36,150</b>	2.7%
59	Total Operating	255,617	272,938	<b>300,451</b>	<b>158,031</b>	<b>148,433</b>	-6.1%
<b>CAPITAL:</b>							
74	Equipment	1,000	1,000	<b>190</b>			
79	Total Capital	1,000	1,000	<b>190</b>			
99	DEPT TOTAL	256,617	273,938	<b>300,641</b>	<b>158,031</b>	<b>148,433</b>	-6.1%

**Judicial Administration****Fiscal Year Ending June 30, 2026****Line Item Detail****Fund 10****Dept 42**

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>11 Salaries &amp; wages</b>		\$ 86,667	\$ 86,667.32	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 82,028.00	\$ 4,639	\$ 4,639	\$ (82,028)
Amount changed from request		\$ -	\$ -	\$ (86,667)
Salaries and Wages		\$ 86,667	\$ 86,667	
<b>12 Temporary Employees</b>		\$ 450	\$ 450	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 300.00	\$ 150	\$ 150	\$ (300)
Amount changed from request		\$ -	\$ -	\$ (450)
Temporary Employees		\$ 450	\$ 450	
<b>13 Employee Benefits</b>		\$ 25,166	\$ 25,166	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 40,503.00	\$ (15,337)	\$ (15,337)	\$ (40,503)
Amount changed from request		\$ -	\$ -	\$ (25,166)
Benefits		\$ 25,166	\$ 25,166.00	
<b>23 Meetings/Training</b>		\$ 3,800	\$ 3,300	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,500.00	\$ 1,300	\$ 800	\$ (2,500)
Amount changed from request		\$ -	\$ (500)	\$ (3,800)
Justice Judges Assoc. Dues		\$ 25	\$ 25	
Court Clerks Seminars (2 clerks mandatory)		\$ 1,000	\$ 900	
Mandatory Annual BCI training (2-3 days)		\$ 1,000	\$ 900	
Justice Training and Travel		\$ 975	\$ 675	
Judge Conference (Split with Syracuse)		\$ 800	\$ 800	
<b>24 Office Supplies/Postage</b>		\$ 1,050	\$ 1,050	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 1,000.00	\$ 50	\$ 50	\$ (1,000)
Amount changed from request		\$ -	\$ -	\$ (1,050)
Envelopes		\$ 150	\$ 150	
Desk Calendars (3)		\$ 60	\$ 60	
Misc. forms and supplies		\$ 600	\$ 600	
Document Shredding (quarterly)		\$ 240	\$ 240	
<b>25 Equip Supplies/Maint</b>		\$ 1,000	\$ 1,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 900.00	\$ 100	\$ 100	\$ (900)
Amount changed from request		\$ -	\$ -	\$ (1,000)
Audio and copier Support/maint		\$ 1,000	\$ 1,000	
<b>31 Warrant Services</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ -	\$ -	\$ -	\$ -
Amount changed from request		\$ -	\$ -	\$ -
Warrant Service Fees				

**Judicial Administration****Fiscal Year Ending June 30, 2026****Line Item Detail****Fund 10****Dept 42**

			Requested	City Manager/Council Recommendation	Adopted Budget
<b>34 Witness Fees</b>			\$ 1,800	\$ 1,800	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 4,800.00		\$ (3,000)	\$ (3,000)	\$ (4,800)
Amount changed from request			\$	- \$	(1,800)
Police Officers and outside witnesses			\$ 600	\$ 600	
Jury Fees (two jury trials)			\$ 200	\$ 200	
Interpreter Fees			\$ 1,000	\$ 1,000	
<b>37 Professional Service</b>			\$ 29,000	\$ 29,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 26,000.00		\$ 3,000	\$ 3,000	\$ (26,000)
Amount changed from request			\$	- \$	(29,000)
Justice ProTem, Substitute for Judge (5 subs x \$150)			\$ 750	\$ 750	
Victim Advocate Grant participation			\$ 25,250	\$ 25,250	
Interpreting services			\$ 3,000	\$ 3,000	
<b>Total expenditures</b>			\$ 148,933	\$ 148,433	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 158,031.00		\$ (9,098)	\$ (9,598)	\$ (158,031)
Amount changed from request			\$	- \$	(148,933)

FUND: #10 - GENERAL  
 DEPARTMENT: CITY TREASURER  
 ACCOUNT #: 46

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11 Salaries		274,924	293,051	320,777	353,520	398,653	12.8%
13 Employee Benefits		131,928	154,057	144,007	172,681	184,531	6.9%
15 Overtime				-	-	-	
19 Total Personnel		406,852	447,108	464,784	526,201	583,184	10.8%
OTHER OPERATING:							
21 Book, Sbscrpts, & Mmbrship		-	-	-	200	2,085	942.5%
23 Meeting/Training		199	471	1,255	1,575	4,250	169.8%
24 Office Supplies/Postage		51,443	59,001	51,113	61,300	61,835	0.9%
25 Equip, Supplies, & Maint		14,987	17,636	18,594	26,400	26,970	2.2%
26 Bldg & Grounds		-	-	95	400	400	0.0%
30 Credit Card Trans Fees		64,623	70,413	82,903	83,000	90,000	8.4%
33 Bank analysis/interest		4,985	3,682	3,109	4,200	3,000	-28.6%
49 Total Other Operating		136,237	151,204	157,069	177,075	188,540	6.5%
59 Total Operating		543,088	598,312	621,853	703,276	771,724	9.7%
CAPITAL:							
74 Equipment		1,978	1,495	2,296	-	-	
79 Total Capital		1,978	1,495	2,296	-	-	
99 DEPT TOTAL		545,066	599,807	624,148	703,276	771,724	9.7%

**City Treasurer****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10
Dept	46

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>11</b>	<b>Salaries &amp; wages</b>	\$ 398,653	\$ 398,653	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 353,520.00	\$ 45,133	\$ 45,133	\$ (353,520)
Amount changed from request		\$ -	\$ -	\$ (398,653)
Salaries and Wages		\$ 398,653	\$ 398,653	
<b>13</b>				
<b>Employee Benefits</b>		\$ 184,531	\$ 184,531	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 172,681.00	\$ 11,850	\$ 11,850	\$ (172,681)
Amount changed from request		\$ -	\$ -	\$ (184,531)
Benefits		\$ 184,531	\$ 184,531	
<b>15</b>				
<b>Overtime</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ -	\$ -	\$ -	\$ -
Amount changed from request		\$ -	\$ -	\$ -
Overtime				
<b>21</b>				
<b>Books, subscriptions, &amp; memberships</b>		\$ 2,085	\$ 2,085	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 200.00	\$ 1,885	\$ 1,885	\$ (200)
Amount changed from request		\$ -	\$ -	\$ (2,085)
Licenses and Continuing Education (CPA, Utah Bar)		\$ 525	\$ 525	
Memberships (UACPA, IACPA, GFOA, UMAA)		\$ 1,360	\$ 1,360	
Other		\$ 200	\$ 200	
<b>23</b>				
<b>Meetings/Training</b>		\$ 4,750	\$ 4,250	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 1,575.00	\$ 3,175	\$ 2,675	\$ (1,575)
Amount changed from request		\$ -	\$ (500)	\$ (4,750)
UMAA Conference		\$ 1,075	\$ 1,075	
Caselle Conference (2 people)		\$ 2,100	\$ 1,600	
Training Classes		\$ 425	\$ 425	
Treasurer's Conference		\$ 1,150	\$ 1,150	

**City Treasurer****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10				City Manager/Council		Adopted
Dept	46				Requested	Recommendation	Budget
<b>24</b>	<b>Office Supplies/Postage</b>				\$ 61,835	\$ 61,835	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 61,300.00			\$ 535	\$ 535	\$ (61,300)
Amount changed from request					\$	- \$	(61,835)
Utility Billings/Notices & Postage					\$ 43,050	\$ 43,050	
Postage - Meter					\$ 1,840	\$ 1,840	
Copy Paper					\$ 4,025	\$ 4,025	
Envelopes (printed)					\$ 3,900	\$ 3,900	
Misc. Office Supplies					\$ 3,000	\$ 3,000	
Utility Bill Forms					\$ 4,270	\$ 4,270	
Check Forms					\$ 1,200	\$ 1,200	
Annual Payroll Misc Filing					\$ 550	\$ 550	
<b>25</b>	<b>Equip Supplies/Maint</b>				\$ 26,970	\$ 26,970	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 26,400.00			\$ 570	\$ 570	\$ (26,400)
Amount changed from request					\$	- \$	(26,970)
Copy Machine maintenance agreement					\$ 3,120	\$ 3,120	
Caselle Application Upgrades					\$ 4,000	\$ 4,000	
Caselle annual support					\$ 17,000	\$ 17,000	
Postage meter rental					\$ 650	\$ 650	
Sensus system support/maintenance					\$ 2,200	\$ 2,200	
<b>26</b>	<b>Bldg &amp; Grounds</b>				\$ 400	\$ 400	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 400.00			\$ -	\$ -	\$ (400)
Amount changed from request					\$	- \$	(400)
Building and grounds					\$ 400	\$ 400	
<b>30</b>	<b>Credit Card Trans Fees</b>				\$ 90,000	\$ 90,000	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 83,000.00			\$ 7,000	\$ 7,000	\$ (83,000)
Amount changed from request					\$	- \$	(90,000)
Merchant Fees (credit card company costs)					\$ 45,000	\$ 45,000	
Web-based online bill pay managing company					\$ 43,500	\$ 43,500	
Annual maint online support - XBP					\$ 1,500	\$ 1,500	
<b>33</b>	<b>Bank Analysis/Interest</b>				\$ 3,000	\$ 3,000	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 4,200.00			\$ (1,200)	\$ (1,200)	\$ (4,200)
Amount changed from request					\$	- \$	(3,000)
Bank Analysis/Interest					\$ 3,000	\$ 3,000	
<b>Total expenditures</b>					\$ 772,224	\$ 771,724	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 703,276.00			\$ 68,948	\$ 68,448	\$ (703,276)
Amount changed from request					\$	(500)	(772,224)

FUND: #10-GENERAL  
 DEPARTMENT: CITY MANAGER  
 ACCOUNT #: 48

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>PERSONNEL:</b>							
11 Salaries		241,153	235,683	<b>236,153</b>	<b>322,947</b>	<b>412,577</b>	<b>27.8%</b>
13 Employee Benefits		101,193	118,477	<b>113,954</b>	<b>168,972</b>	<b>202,310</b>	<b>19.7%</b>
16 Car Allowance		5,700	6,000	<b>3,675</b>	-	-	-
<b>19 Total Personnel</b>		<b>348,045</b>	<b>360,160</b>	<b>353,782</b>	<b>491,919</b>	<b>614,887</b>	<b>25.0%</b>
<b>OTHER OPERATING:</b>							
21 Books, Sub & Mmbrship		1,026	1,633	<b>2,177</b>	<b>3,200</b>	<b>3,400</b>	<b>6.3%</b>
22 Public Notices		133	-	-	480	480	0.0%
23 Meetings/Training		3,483	3,365	<b>8,380</b>	<b>10,080</b>	<b>15,380</b>	<b>52.6%</b>
24 Office Supplies/Postage		580	403	<b>5,530</b>	480	480	0.0%
25 Equipment Supplies/Maint		-	-	-	680	680	0.0%
37 Professional/Tech		790	-	-	<b>2,600</b>	<b>2,600</b>	<b>0.0%</b>
46 City Manager Sundry		-	-	-	<b>11,600</b>	<b>20,600</b>	<b>77.6%</b>
<b>49 Total Other Operating</b>		<b>6,012</b>	<b>5,402</b>	<b>16,086</b>	<b>29,120</b>	<b>43,620</b>	<b>49.8%</b>
<b>59 Total Operating</b>		<b>354,057</b>	<b>365,562</b>	<b>369,868</b>	<b>521,039</b>	<b>658,507</b>	<b>26.4%</b>
<b>CAPITAL:</b>							
<b>74 Equipment</b>		-	-	<b>7,188</b>	-	-	-
<b>79 Total Capital</b>		-	-	<b>7,188</b>	-	-	-
<b>99 DEPT TOTAL</b>		<b>354,057</b>	<b>365,562</b>	<b>377,056</b>	<b>521,039</b>	<b>658,507</b>	<b>26.4%</b>

**City Manager**

Fiscal Year Ending June 30, 2026

**Line Item Detail****Fund 10****Dept 48**

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>11 Salaries &amp; wages</b>		\$ 412,577	\$ 412,577	-
Prior year budget, as modified; Increase/(decrease)	\$ 322,947.00	\$ 89,630	\$ 89,630	\$ (322,947)
Amount changed from request		\$	-	\$ (412,577)
Salaries and Wages		\$ 412,577	\$ 412,577	
<b>13 Employee Benefits</b>		\$ 202,310	\$ 202,310	-
Prior year budget, as modified; Increase/(decrease)	\$ 168,972.00	\$ 33,338	\$ 33,338	\$ (168,972)
Amount changed from request		\$	-	\$ (202,310)
Benefits		\$ 202,310	\$ 202,310	
<b>15 Overtime</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ -	\$ -	\$ -	\$ -
Amount changed from request		\$	-	\$ -
Overtime				
<b>21 Books, subscriptions, &amp; memberships</b>		\$ 3,400	\$ 3,400	-
Prior year budget, as modified; Increase/(decrease)	\$ 3,200.00	\$ 200	\$ 200	\$ (3,200)
Amount changed from request		\$	-	\$ (3,400)
UCMA Dues		\$ 150	\$ 150	
UMCA Dues		\$ 150	\$ 150	
ICMA Dues		\$ 780	\$ 780	
IIMC Dues		\$ 225	\$ 225	
Utah Code		\$ 640	\$ 640	
Personnel Systems Survey membership (city)		\$ 800	\$ 800	
Recorders Association		\$ 155	\$ 155	
Other (as needed)		\$ 500	\$ 500	
<b>22 Public notices</b>		\$ 480	\$ 480	-
Prior year budget, as modified; Increase/(decrease)	\$ 480.00	\$ -	\$ -	\$ (480)
Amount changed from request		\$	-	\$ (480)
Public Notices		\$ 480	\$ 480	

**City Manager****Fiscal Year Ending June 30, 2026****Line Item Detail****Fund 10****Dept 48****23 Meetings/Training**

			Requested	City Manager/Council Recommendation	Adopted Budget
Prior year budget, as modified; Increase/(decrease)	\$ 10,080.00		\$ 10,780	\$ 15,380	\$ -
Amount changed from request			\$ 700	\$ 5,300	\$ (10,080)
				\$ 4,600	\$ (10,780)

UCMA Spring Conference

\$ 980

\$ 980

UCMA Winter Conference

\$ 320

\$ 320

UMCA Academy - Lisa

\$ 1,000

\$ 1,000

UMCA Conference - Lisa

\$ 700

\$ 700

UMCA Conference - Amy

\$ 700

\$ 700

ICMA Conference - Trevor

\$ 3,000

\$ 2,800

IMCA Conference - Lisa

\$ 3,000

\$ 2,800

Insurance Mtgs

\$ 80

\$ 80

ULCT Spring Conference

\$ 480

\$ 480

ULCT Winter Conference

\$ 360

\$ 360

Education Assistance

\$ -

\$ 5,000

Additional Training

\$ 160

\$ 160

**24 Office Supplies/Postage**

			Requested	City Manager/Council Recommendation	Adopted Budget
Prior year budget, as modified; Increase/(decrease)	\$ 480.00		\$ 480	\$ 480	\$ -
Amount changed from request			\$ -	\$ -	\$ (480)
			\$ -	\$ -	\$ (480)

Office Supplies and Postage

\$ 480

\$ 480

**25 Equip Supplies/Maint**

			Requested	City Manager/Council Recommendation	Adopted Budget
Prior year budget, as modified; Increase/(decrease)	\$ 680.00		\$ 680	\$ 680	\$ -
Amount changed from request			\$ -	\$ -	\$ (680)
			\$ -	\$ -	\$ (680)

Computers/printers maintenance/upgrade

\$ 680

\$ 680

**37 Professional Service**

			Requested	City Manager/Council Recommendation	Adopted Budget
Prior year budget, as modified; Increase/(decrease)	\$ 2,600.00		\$ 2,600	\$ 2,600	\$ -
Amount changed from request			\$ -	\$ -	\$ (2,600)
			\$ -	\$ -	\$ (2,600)

Web page upkeep, digital/pictorial inventories

\$ 2,600

\$ 2,600

**46 City Manager Sundry**

			Requested	City Manager/Council Recommendation	Adopted Budget
Prior year budget, as modified; Increase/(decrease)	\$ 11,600.00		\$ 30,600	\$ 20,600	\$ -
Amount changed from request			\$ 19,000	\$ 9,000	\$ (11,600)
			\$ -	\$ -	\$ (30,600)
			\$ (10,000)	\$ -	\$ (30,600)

All Employee meetings (4)

\$ 2,000

\$ 2,000

Birthday Lunches

\$ 7,600

\$ 7,600

Employee Recognition

\$ 5,000

\$ 5,000

Miscellaneous

\$ 1,000

\$ 1,000

Education Assistance

\$ 10,000

\$ -

Donations

\$ 5,000

\$ 5,000

**Total expenditures**

			Requested	City Manager/Council Recommendation	Adopted Budget
Prior year budget, as modified; Increase/(decrease)	\$ 521,039.00		\$ 663,907	\$ 658,507	\$ -
Amount changed from request			\$ 142,868	\$ 137,468	\$ (521,039)
			\$ -	\$ (5,400)	\$ (663,907)

FUND: #10-GENERAL

DEPT: PROFESSIONAL /TECHNICAL/OTHER

ACCT #: 49

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
32	Engineering Services	54,713	25,199	50,100	47,000	47,000	0.0%
33	Legal Services	2,775	3,480	14,297	25,000	40,000	60.0%
34	Audit Services	32,500	48,950	32,600	32,500	36,000	10.8%
35	Court Legal Services	30,315	30,740	35,021	36,000	39,800	10.6%
37	Professional Services	104,906	98,284	115,908	100,500	114,500	13.9%
38	Dispatch Service	86,518	184,787	111,368	110,000	121,000	10.0%
41	INS (liablty/property)	80,454	99,987	102,288	110,000	122,100	11.0%
43	Surviving Spouse Ins Fund	3,600	3,900	-	3,800	4,305	13.3%
47	Street light (pwr/maint)	61,830	56,231	54,671	70,400	60,000	-14.8%
48	Unemployment	-	101	-	2,850	2,850	0.0%
50	Testing (drug/alcohol)	1,628	2,683	2,885	4,000	6,000	50.0%
51	Animal Control	92,476	64,146	-	-	-	-
53	Yard Clean-up	775	1,280	1,275	3,500	3,500	0.0%
54	Emerg mgt Services	-	-	6,199	41,500	50,000	20.5%
57	Retire payout-sick/vac	11,740	-	50,000	-	-	-
58	Education Assistance	6,388	6,262	35	10,000	-	-100.0%
59	Spec Prescription reimbur	-	-	-	600	600	0.0%
99	DEPT TOTAL	570,619	626,029	576,646	597,650	647,655	8.4%

**Professional/Technical/Other**
**Fiscal Year Ending June 30, 2026**
**Line Item Detail**
**Fund 10**
**Dept 49**

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>32</b>	<b>Engineering Services</b>	\$ 47,000	\$ 47,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 47,000.00	\$ -	\$ -	\$ (47,000)
Amount changed from request		\$ -	\$ -	\$ (47,000)
Subdivision Review		\$ 27,000	\$ 27,000	
Street Projects		\$ 15,600	\$ 15,600	
Mapping Project		\$ 1,500	\$ 1,500	
Miscellaneous		\$ 2,900	\$ 2,900	
<b>33</b> Legal Services				
Prior year budget, as modified; Increase/(decrease)	\$ 25,000.00	\$ 15,000	\$ 15,000	\$ (25,000)
Amount changed from request		\$ -	\$ -	\$ (40,000)
Legal Services		\$ 40,000	\$ 40,000	
<b>34</b> Audit Services				
Prior year budget, as modified; Increase/(decrease)	\$ 32,500.00	\$ 3,500	\$ 3,500	\$ (32,500)
Amount changed from request		\$ -	\$ -	\$ (36,000)
Audit Services		\$ 36,000	\$ 36,000	
<b>35</b> Court Legal Services				
Prior year budget, as modified; Increase/(decrease)	\$ 36,000.00	\$ 3,800	\$ 3,800	\$ (36,000)
Amount changed from request		\$ -	\$ -	\$ (39,800)
Court appointed attorney fees (\$475/mo)		\$ 6,500	\$ 6,500	
Prosecutor - Appeal Cases		\$ 500	\$ 500	
City Prosecutor Services		\$ 28,800	\$ 28,800	
Municode - annual fee		\$ 4,000	\$ 4,000	
<b>37</b> Professional Service				
Prior year budget, as modified; Increase/(decrease)	\$ 100,500.00	\$ 14,000	\$ 14,000	\$ (100,500)
Amount changed from request		\$ -	\$ -	\$ (114,500)
Office 365 Licenses		\$ 22,000	\$ 22,000	
Cloud Speaker (Civic Plus) Communications		\$ 8,500	\$ 8,500	
CivicEngage		\$ 1,000	\$ 1,000	
Computer/IT Services (citywide)		\$ 40,000	\$ 40,000	
HR Software		\$ 33,000	\$ 33,000	
Misc Software		\$ 10,000	\$ 10,000	
<b>38</b> Dispatch				
Prior year budget, as modified; Increase/(decrease)	\$ 110,000.00	\$ 11,000	\$ 11,000	\$ (110,000)
Amount changed from request		\$ -	\$ -	\$ (121,000)
Dispatch Services		\$ 121,000	\$ 121,000	

Professional/Technical/Other						
Fiscal Year Ending June 30, 2026						
Line Item Detail						
Fund	10				City Manager/Council	Adopted
Dept	49				Recommendation	Budget
<b>41</b>	<b>INS (liability/property)</b>				\$ 122,100	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 110,000.00				\$ 12,100	\$ (110,000)
Amount changed from request					\$ -	\$ (122,100)
Liability & Property Insurance					\$ 122,100	\$ 122,100
<b>43</b>	<b>Surviving Spouse Ins Fund</b>				\$ 4,305	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 3,800.00				\$ 505	\$ (3,800)
Amount changed from request					\$ -	\$ (4,305)
Surviving Spouse Insurance Fund					\$ 4,305	\$ 4,305
<b>47</b>	<b>Street light (pwr/maint)</b>				\$ 60,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 70,400.00				\$ (10,400)	\$ (70,400)
Amount changed from request					\$ -	\$ (60,000)
Street Light Electrical Power					\$ 60,000	\$ 60,000
<b>48</b>	<b>Unemployment</b>				\$ 2,850	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,850.00				\$ -	\$ (2,850)
Amount changed from request					\$ -	\$ (2,850)
Unemployment					\$ 2,850	\$ 2,850
<b>50</b>	<b>Testing (drug/alcohol)</b>				\$ 6,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 4,000.00				\$ 2,000	\$ (4,000)
Amount changed from request					\$ -	\$ (6,000)
Testing (Drug/Alcohol)					\$ 6,000	\$ 6,000
<b>53</b>	<b>Yard Clean-up</b>				\$ 3,500	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 3,500.00				\$ -	\$ (3,500)
Amount changed from request					\$ -	\$ (3,500)
Yard Clean-up					\$ 3,500	\$ 3,500
<b>54</b>	<b>Emerg mgt Services</b>				\$ 50,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 41,500.00				\$ 8,500	\$ (41,500)
Amount changed from request					\$ -	\$ (50,000)
Emergency Services Manager (22.5% of costs-5 cities)					\$ 50,000	\$ 50,000
<b>59</b>	<b>Spec Prescription reimbur</b>				\$ 600	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 600.00				\$ -	\$ (600)
Amount changed from request					\$ -	\$ (600)
Special Prescription reimbursement					\$ 600	\$ 600
<b>Total expenditures</b>					\$ 647,655	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 587,650.00				\$ 60,005	\$ (587,650)
Amount changed from request					\$ -	\$ (647,655)

FUND: #10-GENERAL  
DEPARTMENT: ELECTIONS  
ACCOUNT #: 50

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11	Salaries	-	-	-	-	-	-
13	Employee Benefits	-	-	45	-	-	-
19	Total Personnel	-	-	45	-	-	-
OTHER OPERATING:							
22	Public Notices	2,100	-	-	-	600	-
24	Office Supplies/Postage	-	-	-	-	-	-
37	Professional Services	35,226	-	24,419	-	40,000	-
59	Total Other Operating	37,326	-	24,419	-	40,600	-
99	DEPT TOTAL	37,326	-	24,464	-	40,600	-

FUND: #10-GENERAL  
DEPARTMENT: CITY BUILDING  
ACCOUNT #: 51

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
OTHER OPERATING:							
11	Salaries	2,676	-	-	38,629	39,520	2.3%
13	Benefits	259	-	-	11,790	12,061	2.3%
25	Equip Supplies/Maint	22,184	26,011	27,711	37,890	37,890	0.0%
26	Bldg & Grnds Supplies	5,214	2,124	2,711	6,135	6,135	0.0%
27	Electric Utility	53,700	61,255	61,491	64,000	76,000	18.8%
28	Gas Utility	22,634	34,999	32,067	22,000	22,000	0.0%
32	Telephone	57,397	64,251	86,609	55,000	90,650	64.8%
37	Professional Services	21,095	21,128	23,082	20,000	23,500	17.5%
72	Building	36,859	-	-	-	27,000	-
73	Improvements not Building			8,914			
74	Equipment	3,621	-	-	-	-	-
49	Total Other Operating	225,638	209,768	242,586	255,444	334,756	31.0%
99	DEPT TOTAL	225,638	209,768	242,586	255,444	334,756	31.0%

FUND: #10-GENERAL

DEPARTMENT: COMMUNITY DEVELOPMENT

ACCOUNT #: 52

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11 Salaries		278,725	301,456	<b>329,891</b>	<b>391,384</b>	<b>438,201</b>	<b>12.0%</b>
13 Employee Benefits		124,752	174,715	<b>177,558</b>	<b>182,779</b>	<b>206,061</b>	<b>12.7%</b>
15 Overtime		-	-	<b>145</b>	<b>1,000</b>	<b>1,000</b>	<b>0.0%</b>
19 Total Personnel		410,354	476,170	<b>507,594</b>	<b>575,163</b>	<b>645,262</b>	<b>12.2%</b>
OTHER OPERATING:							
21 Book, Sbsrptn, & Mmbrship		1,346	4,652	<b>2,371</b>	<b>4,700</b>	<b>5,860</b>	<b>24.7%</b>
22 Public Notices		1,061	-	<b>970</b>	<b>1,000</b>	<b>1,000</b>	<b>0.0%</b>
23 Meeting/Training		3,223	6,312	<b>7,902</b>	<b>22,500</b>	<b>20,980</b>	<b>-6.8%</b>
24 Office Supplies/Postage		1,205	2,002	<b>1,509</b>	<b>1,500</b>	<b>2,700</b>	<b>80.0%</b>
25 Equip Supplies/Maint		4,725	4,413	<b>6,649</b>	<b>8,000</b>	<b>9,830</b>	<b>22.9%</b>
35 Motor Pool (operating)		5,890	5,968	<b>6,717</b>	<b>6,986</b>	<b>7,063</b>	<b>1.1%</b>
36 Motor Pool (replacement)		9,768	9,768	<b>4,568</b>	-	-	
37 Professional Service		66,012	14,832	<b>8,185</b>	<b>20,300</b>	<b>19,300</b>	<b>-4.9%</b>
49 Total Other Operating		93,230	47,947	<b>38,870</b>	<b>64,986</b>	<b>66,733</b>	<b>2.7%</b>
59 Total Operating		503,584	524,117	<b>546,464</b>	<b>640,148</b>	<b>711,995</b>	<b>11.2%</b>
CAPITAL:							
74 Equipment		1,059	-	-	<b>2,500</b>	<b>1,500</b>	<b>-40.0%</b>
79 Total Capital		1,059	-	-	<b>2,500</b>	<b>1,500</b>	<b>-40.0%</b>
99 DEPT TOTAL		504,643	524,117	<b>546,464</b>	<b>642,648</b>	<b>713,495</b>	<b>11.0%</b>

**Community Development**
**Fiscal Year Ending June 30, 2026**
**Line Item Detail**
**Fund 10  
Dept 52**

		<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
<b>Account</b>				
<b>11 Salaries &amp; wages</b>		\$ 438,201	\$ 438,201	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 391,384.00	\$ 46,817	\$ 46,817	\$ (391,384)
Amount changed from request		\$ -	\$ -	\$ (438,201)
Salaries and Wages		\$ 438,201	\$ 438,201	
<b>12 Temporary Employees</b>				
Prior year budget, as modified; Increase/(decrease)	\$ -	\$ -	\$ -	\$ -
Amount changed from request		\$ -	\$ -	\$ -
Temporary Employees		\$ -	\$ -	
<b>13 Employee Benefits</b>				
Prior year budget, as modified; Increase/(decrease)	\$ 182,779.00	\$ 206,061	\$ 206,061	\$ -
Amount changed from request		\$ 23,282	\$ 23,282	\$ (182,779)
Benefits		\$ 206,061	\$ 206,061	
<b>15 Overtime</b>				
Prior year budget, as modified; Increase/(decrease)	\$ 1,000.00	\$ 1,000	\$ 1,000	\$ -
Amount changed from request		\$ -	\$ -	\$ (1,000)
Overtime		\$ 1,000	\$ 1,000	
<b>21 Books, subscriptions, &amp; memberships</b>				
Prior year budget, as modified; Increase/(decrease)	\$ 4,700.00	\$ 5,860	\$ 5,860	\$ -
Amount changed from request		\$ 1,160	\$ 1,160	\$ (4,700)
Inspectors State License Renewal		\$ 120	\$ 120	
IAEI Membership		\$ 225	\$ 225	
ICCM Assn		\$ 135	\$ 135	
Utah Chapter ICC Membership (1 Class A and 1 Assoc)		\$ 200	\$ 200	
Utah Assoc Plumb/Mech Officials		\$ 80	\$ 80	
American Planners Assoc Membership		\$ 1,800	\$ 1,800	
Notary Bond		\$ 100	\$ 100	
Notary Application and Tests		\$ 150	\$ 150	
UCICC Permit Tech Membership		\$ 150	\$ 150	
Permit Tech Tests		\$ 300	\$ 300	
Utah Business License Assn.		\$ 200	\$ 200	
ICC Certification Exams and Re-certs		\$ 1,000	\$ 1,000	
Bonneville Chapter Memberships		\$ 100	\$ 100	
Other		\$ 300	\$ 300	
Building Codes/Texts		\$ 1,000	\$ 1,000	

**Community Development**
**Fiscal Year Ending June 30, 2026**
**Line Item Detail**

Fund	10	City Manager/Council			Adopted
Dept	52	Recommendation			Budget
		Requested			
<b>22</b>	<b>Public notices</b>	\$	1,000	\$	-
Prior year budget, as modified; Increase/(decrease)	\$ 1,000.00	\$	-	\$	(1,000)
Amount changed from request			\$	-	(1,000)
Public Notices		\$	1,000	\$	1,000
<b>23</b>	<b>Meetings/Training</b>	\$	20,980	\$	-
Prior year budget, as modified; Increase/(decrease)	\$ 22,500.00	\$	(1,520)	\$	(22,500)
Amount changed from request			\$	-	(20,980)
ICC Technical Codes Training (Reg. \$900, per diem \$2,600)		\$	3,500	\$	3,500
Planning Commission @ \$60/meeting		\$	5,040	\$	5,040
Planning Commission Chair @ \$70/meeting		\$	840	\$	840
Planning Commission Christmas Dinner		\$	950	\$	950
Plan Commission Technical Training		\$	400	\$	400
IAEI Training (in state)		\$	1,300	\$	1,300
APA Training (in state)		\$	1,800	\$	1,800
APA Training (national)		\$	2,900	\$	2,900
UBLA Conference/Training		\$	950	\$	950
UCICC Permit Tech Training		\$	1,500	\$	1,500
Bonneville Chapter Training - Bldg Inspectors		\$	1,300	\$	1,300
Miscellaneous		\$	500	\$	500
<b>24</b>	<b>Office Supplies/Postage</b>	\$	2,700	\$	-
Prior year budget, as modified; Increase/(decrease)	\$ 1,500.00	\$	1,200	\$	(1,500)
Amount changed from request			\$	-	(2,700)
Office Supplies/Postage		\$	2,700	\$	2,700
<b>25</b>	<b>Equip Supplies/Maint</b>	\$	9,830	\$	-
Prior year budget, as modified; Increase/(decrease)	\$ 8,000.00	\$	1,830	\$	(8,000)
Amount changed from request			\$	-	(9,830)
Inspection Tools		\$	300	\$	300
Business Cards		\$	60	\$	60
Business License Forms		\$	350	\$	350
Solicitor Badges		\$	200	\$	200
Notary Stamps		\$	70	\$	70
Non-Compliance Removal		\$	300	\$	300
REDI Web (Davis Co)		\$	100	\$	100
Shirts, coats, protective gear		\$	550	\$	550
Color Toner		\$	2,000	\$	2,000
City Inspect Software		\$	4,500	\$	4,500
Software Subscriptions/Maintenance (Bluebeam/Adobe)		\$	1,000	\$	1,000
Miscellaneous		\$	400	\$	400

**Community Development**
**Fiscal Year Ending June 30, 2026**
**Line Item Detail**

Fund	10	Requested	City Manager/Council Recommendation	Adopted Budget
Dept	52			
<b>35 Motor Pool (op)</b>		\$ 7,063	\$ 7,063	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 6,986.00	\$ 77	\$ 77	\$ (6,986)
Amount changed from request		\$ -	\$ -	\$ (7,063)
Motor Pool (Operating)		\$ 7,063	\$ 7,063	
<b>36 Motor Pool (replacement)</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ -	\$ -	\$ -	\$ -
Amount changed from request		\$ -	\$ -	\$ -
Motor Pool (Replacement)				
<b>37 Professional Service</b>		\$ 19,300	\$ 19,300	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 20,299.51	\$ (1,000)	\$ (1,000)	\$ (20,300)
Amount changed from request		\$ -	\$ -	\$ (19,300)
Fire Sprinkler Review		\$ 2,400	\$ 2,400	
Commercial Plan Review		\$ 14,500	\$ 14,500	
GIS Assistance/Training		\$ 2,000	\$ 2,000	
Copier Maintenance Contract		\$ 400	\$ 400	
<b>74 Equipment</b>		\$ 1,500	\$ 1,500	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,499.51	\$ (1,000)	\$ (1,000)	\$ (2,500)
Amount changed from request		\$ -	\$ -	\$ (1,500)
42" PC Monitors (2)		\$ 1,500	\$ 1,500	
<b>Total expenditures</b>		\$ 713,495	\$ 713,495	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 642,648.02	\$ 70,847	\$ 70,847	\$ (642,648)
Amount changed from request		\$ -	\$ -	\$ (713,495)

FUND: #10-GENERAL  
 DEPARTMENT: POLICE  
 ACCOUNT#: 54

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11 Salaries		1,520,137	1,784,549	1,988,144	2,175,514	2,229,375	2.5%
12 Temporary Employees		41	403	-			
13 Employee Benefits		932,495	1,204,064	1,228,965	1,385,887	1,258,660	-9.2%
14 Uniform Allowance		42,953	32,099	25,858	38,000	38,000	0.0%
15 Overtime		91,067	76,708	135,285	95,000	95,532	0.6%
16 Differential Pay					20,800	35,040	68.5%
19 Total Personnel		2,586,694	3,097,823	3,378,252	3,715,200	3,656,607	-1.6%
OTHER OPERATING:							
21 Books,sbscrptn&mbrship		32,801	32,562	46,586	63,500	73,416	15.6%
23 Meetings/Training		20,407	28,952	25,712	38,750	40,000	3.2%
24 Office supplies/postage		14,381	17,724	9,307	13,000	19,700	51.5%
25 Equip/Supplies		24,659	20,380	34,398	14,100	29,700	110.6%
26 Bldg/grnds serv/supply		2,380	22,327	10,206	17,500	34,800	98.9%
35 Motor Pool (oper.)		128,108	135,988	135,988	151,921	153,604	1.1%
36 Motor Pool (replacement)		120,091	157,691	171,191	192,311	171,860	-10.6%
43 Neighborhood Programs		419	4,648	2,947	6,000	6,000	0.0%
45 Spec Dept. Supplies		48,959	47,525	48,271	64,600	52,550	-18.7%
49 Total Other Operating		392,204	467,796	484,606	561,682	581,630	3.6%
59 Total Operating		2,978,898	3,565,619	3,862,858	4,276,882	4,238,237	-0.9%
CAPITAL EXPENSES:							
74 Equipment		33,248	84,568	91,018	63,200	57,483	-9.0%
79 Total Capital		33,248	84,568	91,018	63,200	57,483	-9.0%
99 DEPT TOTAL		3,012,147	3,650,187	3,953,876	4,340,082	4,295,721	-1.0%

**POLICE****Fiscal Year Ending June 30, 2026****Line Item Detail**

**Fund** 10  
**Dept** 54

		<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
<b>Account</b>				
<b>11</b>	<b>Salaries &amp; wages</b>	\$ 2,229,375	\$ 2,229,375	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,175,514.00	\$ 53,861	\$ 53,861	\$ (2,175,514)
Amount changed from request		\$ -	\$ -	\$ (2,229,375)
Salaries and Wages		\$ 2,229,375	\$ 2,229,375	
<b>13</b> Employee Benefits				
Prior year budget, as modified; Increase/(decrease)	\$ 1,385,887.00	\$ 1,258,660	\$ 1,258,660	\$ -
Amount changed from request		\$ (127,227)	\$ (127,227)	\$ (1,385,887)
Benefits		\$ 1,258,660	\$ 1,258,660	
<b>14</b> Uniform & Equipment Allowance				
Prior year budget, as modified; Increase/(decrease)	\$ 38,000.00	\$ 38,000	\$ 38,000	\$ -
Amount changed from request		\$ -	\$ -	\$ (38,000)
24 full time & sec		\$ 38,000	\$ 38,000	
<b>15</b> Overtime				
Prior year budget, as modified; Increase/(decrease)	\$ 94,999.51	\$ 95,532	\$ 95,532	\$ -
Amount changed from request		\$ 532	\$ 532	\$ (95,000)
21 Officers average OT wage 54.00		\$ 95,532	\$ 95,532	
80 hrs. (Construction OT, SWAT)				
<b>16</b> Differential Pay				
Prior year budget, as modified; Increase/(decrease)	\$ 20,799.51	\$ 35,040	\$ 35,040	\$ -
Amount changed from request		\$ 14,240	\$ 14,240	\$ (20,800)
Differential Pay		\$ -	\$ -	\$ (35,040)
		\$ 35,040	\$ 35,040	

**POLICE****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10	City Manager/Council			Adopted
Dept	54	Requested		Recommendation	Budget
<b>21</b>	<b>Books, subscriptions, &amp; memberships</b>	\$	73,416	\$	73,416
Prior year budget, as modified; Increase/(decrease)	\$ 63,500.00	\$	9,916	\$	\$ (63,500)
Amount changed from request				\$ -	\$ (73,416)
Davis Co. Law Enforcement Admin		\$	250	\$	250
Utah Traffic Code Books (25)		\$	1,420	\$	1,420
Search & Seizure subscription		\$	2,400	\$	2,400
Davis Metro Narcotics (annual dues)		\$	20,580	\$	20,580
Utah Chiefs Assoc. dues		\$	615	\$	615
Sam's Club Membership		\$	150	\$	150
Lexipol Policy Manual Services		\$	8,458	\$	8,458
IACP		\$	220	\$	220
Clear/Information Locator		\$	6,564	\$	6,564
First Two/Searches, Suspect Locator		\$	3,600	\$	3,600
Rocky Mountain Information Network		\$	100	\$	100
Spillman Annual		\$	14,659	\$	14,659
TrafficLogix		\$	4,000	\$	4,000
Ispy Fire		\$	1,300	\$	1,300
North Davis Metro SWAT		\$	3,600	\$	3,600
Net Motion IP Security (Spillman Requirement)		\$	5,500	\$	5,500
<b>23</b>	<b>Meetings/Training</b>	\$	40,850	\$	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 38,750.00	\$	2,100	\$	\$ (38,750)
Amount changed from request				\$ (850)	\$ (40,850)
IACP Conference State and National		\$	7,500	\$	7,500
Investigative Training		\$	3,150	\$	3,150
Firearms Training		\$	2,000	\$	2,000
TAC/BCI Training		\$	2,200	\$	2,200
Misc. Officer Training		\$	24,000	\$	23,150
Specialized SWAT/POU Training		\$	2,000	\$	2,000
<b>24</b>	<b>Office Supplies/Postage</b>	\$	19,700	\$	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 13,000.00	\$	6,700	\$	\$ (13,000)
Amount changed from request				\$ -	\$ (19,700)
Parking Citation and bags		\$	2,000	\$	2,000
ID Card printer and materials (new machine)		\$	7,200	\$	7,200
Office Supplies		\$	8,000	\$	8,000
USB/External Hard Drives and storage		\$	2,500	\$	2,500

## POLICE

**Fiscal Year Ending June 30, 2026**

### Line Item Detail

Fund	10	City Manager/Council				Adopted
Dept	54	Requested		Recommendation		Budget
25	Equip Supplies/Maint	\$	29,700	\$	29,700	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$	14,100.00	\$	15,600	\$ (14,100)
	Amount changed from request			\$	-	\$ (29,700)
	Radar Repairs/Calibration	\$	5,000	\$	5,000	
	Radio Repairs	\$	3,000	\$	3,000	
	Camera Repairs	\$	7,000	\$	7,000	
	Laptop computer repairs	\$	3,000	\$	3,000	
	LOC maintenance	\$	1,900	\$	1,900	
	Ballistic Vest Rotation (7 vests)	\$	9,800	\$	9,800	
26	Bldg & Grounds	\$	34,800	\$	34,800	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$	17,500.00	\$	17,300	\$ (17,500)
	Amount changed from request			\$	-	\$ (34,800)
	Maintenance	\$	5,000	\$	5,000	
	Office Furniture	\$	2,000	\$	2,000	
	Gym	\$	3,000	\$	3,000	
	Paint	\$	2,000	\$	2,000	
	Flooring	\$	13,000	\$	13,000	
	DT/Training Mats	\$	3,000	\$	3,000	
	Copy Machine	\$	6,800	\$	6,800	
35	Motor Pool (op)	\$	153,604	\$	153,604	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$	151,921.00	\$	1,683	\$ (151,921)
	Amount changed from request			\$	-	\$ (153,604)
	Motor Pool Operating	\$	153,604	\$	153,604	
36	Motor Pool (replacement)	\$	171,860	\$	171,860	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$	192,311.00	\$	(20,451)	\$ (192,311)
	Amount changed from request			\$	-	\$ (171,860)
	3 Police Hybrid SUV Interceptors/Equipment:	\$	171,860	\$	171,860	
	75,000 per vehicle					
43	Neighborhood Programs	\$	6,000	\$	6,000	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$	6,000.00	\$	-	\$ (6,000)
	Amount changed from request			\$	-	\$ (6,000)
	Community and Employee Programs	\$	6,000	\$	6,000	

**POLICE****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10		Requested	City Manager/Council Recommendation	Adopted Budget
Dept	54				
<b>45</b>	<b>Spec Dept. Supplies</b>		\$ 52,550	\$ 52,550	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 64,600.00		\$ (12,050)	\$ (12,050)	\$ (64,600)
Amount changed from request			\$	- \$	(52,550)
Bullets, targets, cleaning		\$ 12,500	\$ 12,500		
Crime Scene Supplies/Evidence Materials		\$ 3,700	\$ 3,700		
First Aid Supplies		\$ 750	\$ 750		
Drug Test Kits		\$ 2,000	\$ 2,000		
NOVA Program (shirts, certs, books)		\$ 5,000	\$ 5,000		
NOVA/Schools Training		\$ 500	\$ 500		
K-9 (food & vet)		\$ 4,000	\$ 4,000		
K-9 Kennel & Care Allowance		\$ 3,600	\$ 3,600		
Special Investigations		\$ 5,000	\$ 5,000		
Flock Safety (LPR) 5 cameras (3000/each) annual		\$ 15,000	\$ 15,000		
Redactive (WatchGuard redaction software)		\$ 500	\$ 500		
<b>74</b>	<b>Equipment</b>		\$ 57,483	\$ 57,483	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 63,200.00		\$ (5,717)	\$ (5,717)	\$ (63,200)
Amount changed from request			\$	0 \$	(57,483)
Taser Replacement plan (yr 4) Gear 2 type		\$ 16,800	\$ 16,800		
Less Lethal (3 Bola-Wrap, 1 40mm, 3 Entry tool kit		\$ 9,200	\$ 9,200		
Radios (7 handheld radios, batteries, accessories)		\$ 23,983	\$ 23,983		
Laptop Computers (5)		\$ 7,500	\$ 7,500		
<b>Total expenditures</b>		\$ 4,296,570	\$ 4,295,721	\$ -	
Prior year budget, as modified; Increase/(decrease)	\$ 4,340,082.02		\$ (43,512)	\$ (44,362)	\$ (4,340,082)
Amount changed from request			\$	(850) \$	(4,296,570)

FUND: #10-GENERAL  
 DEPARTMENT: FIRE  
 ACCOUNT #: 55

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>PERSONNEL:</b>							
11 Salaries		590,254	562,251	<b>692,089</b>	<b>732,697</b>	<b>1,540,688</b>	<b>110.3%</b>
12 Temporary Employees		151,645	184,492	<b>134,188</b>	<b>160,000</b>	<b>170,720</b>	<b>6.7%</b>
13 Employee Benefits		349,423	399,141	<b>395,908</b>	<b>409,925</b>	<b>789,882</b>	<b>92.7%</b>
14 Uniform Allowance		9,050	12,144	<b>11,763</b>	<b>18,200</b>	<b>28,200</b>	<b>54.9%</b>
15 Overtime		65,840	110,438	<b>151,923</b>	<b>100,000</b>	<b>151,250</b>	<b>51.3%</b>
19 Total Personnel		1,166,211	1,268,465	<b>1,385,872</b>	<b>1,420,823</b>	<b>2,680,741</b>	<b>88.7%</b>
<b>OTHER OPERATING:</b>							
21 Books,sbscrptn&mbrship		3,555	2,647	<b>3,935</b>	<b>5,000</b>	<b>5,895</b>	<b>17.9%</b>
23 Meetings/Training		5,128	6,512	<b>6,808</b>	<b>22,300</b>	<b>41,900</b>	<b>87.9%</b>
24 Office supplies/postage		2,866	1,268	<b>1,472</b>	<b>2,100</b>	<b>2,600</b>	<b>23.8%</b>
25 Equip Supplies/Maint		57,479	44,022	<b>50,802</b>	<b>60,000</b>	<b>62,060</b>	<b>3.4%</b>
26 Bldg&grnds supply/maint		24,359	14,277	<b>8,787</b>	<b>17,750</b>	<b>27,300</b>	<b>53.8%</b>
35 Motor Pool (operating)		29,694	30,088	<b>33,864</b>	<b>35,213</b>	<b>35,604</b>	<b>1.1%</b>
36 Motor Pool (replacement)		57,615	57,615	<b>57,615</b>	<b>57,615</b>	<b>28,640</b>	<b>-50.3%</b>
37 Professional/Tech		-	-	<b>25,055</b>	<b>31,375</b>	<b>28,000</b>	<b>-10.8%</b>
48 Spec Dept. Supplies		5,813	6,666	<b>4,691</b>	<b>21,300</b>	<b>14,600</b>	<b>-31.5%</b>
49 Total Other Operating		186,509	163,095	<b>193,028</b>	<b>252,653</b>	<b>246,598</b>	<b>-2.4%</b>
59 Total Operating		1,352,720	1,431,560	<b>1,578,900</b>	<b>1,673,476</b>	<b>2,927,339</b>	<b>74.9%</b>
<b>CAPITAL:</b>							
72 Building		-	-	-	-	-	-
74 Equip		28,436	225,633	<b>152,779</b>	<b>98,791</b>	<b>42,435</b>	<b>-57.0%</b>
79 Total Capital		28,436	225,633	<b>152,779</b>	<b>98,791</b>	<b>42,435</b>	<b>-57.0%</b>
99 DEPT TOTAL		1,381,156	1,657,193	<b>1,731,679</b>	<b>1,772,266</b>	<b>2,969,773</b>	<b>67.6%</b>

**Fire****Fiscal Year Ending June 30, 2026****Line Item Detail**

<b>Fund</b>	<b>10</b>
<b>Dept</b>	<b>55</b>

		<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
<b>Account</b>				
<b>11</b>	<b>Salaries &amp; wages</b>	\$ 1,540,688	\$ 1,540,688	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 732,697.00	\$ 807,991	\$ 807,991	\$ (732,697)
Amount changed from request		\$ -	\$ -	\$ (1,540,688)
Salary (80%)		\$ 1,540,688	\$ 1,540,688	
<b>12</b>	<b>Temporary Employees</b>	\$ 170,720	\$ 170,720	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 160,000.00	\$ 10,720	\$ 10,720	\$ (160,000)
Amount changed from request		\$ -	\$ -	\$ (170,720)
Part Time Employees (80%)		\$ 170,720	\$ 170,720	
<b>13</b>	<b>Employee Benefits</b>	\$ 789,882	\$ 789,882	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 409,925.00	\$ 379,957	\$ 379,957	\$ (409,925)
Amount changed from request		\$ -	\$ -	\$ (789,882)
Employee Benefits (80%)		\$ 789,882	\$ 789,882	
<b>14</b>	<b>Uniform Allowance</b>	\$ 28,200	\$ 28,200	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 18,200.00	\$ 10,000	\$ 10,000	\$ (18,200)
Amount changed from request		\$ -	\$ -	\$ (28,200)
Uniform Allowance		\$ 28,200	\$ 28,200	
<b>15</b>	<b>Overtime</b>	\$ 151,250	\$ 151,250	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 100,000.00	\$ 51,250	\$ 51,250	\$ (100,000)
Amount changed from request		\$ -	\$ -	\$ (151,250)
Overtime		\$ 151,250	\$ 151,250	

**Fire****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10	Requested		City Manager/Council Recommendation		Adopted Budget
Dept	55	\$	5,895	\$	5,895	\$
<b>21</b>	<b>Books, subscriptions, &amp; memberships</b>	\$	5,895	\$	5,895	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 5,000.00	\$	895	\$	895	\$ (5,000)
Amount changed from request				\$	-	\$ (5,895)
Utah Fire Chiefs Assn		\$	300	\$	300	
Utah Fire Marshals Assn		\$	100	\$	100	
International Assn of Fire Chiefs		\$	350	\$	350	
IAAI Assn & Dues		\$	210	\$	210	
Davis Co Fire Training Assn		\$	400	\$	400	
County Fire Officers Assn		\$	345	\$	345	
NFPA Dues		\$	225	\$	225	
NFPA <a href="#">LINK</a> Online Subscription		\$	600	\$	600	
Misc Training Manuals		\$	500	\$	500	
State Firemen Assn		\$	415	\$	415	
NAFI Memberships (2)		\$	130	\$	130	
IFSTA Fire Training Manuals & Online Access		\$	1,300	\$	1,300	
IFC Fire Code Books		\$	620	\$	620	
Blue Beam		\$	400	\$	400	
<b>23</b>	<b>Meetings/Training</b>	\$	44,200	\$	41,900	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 22,300.00	\$	21,900	\$	19,600	\$ (22,300)
Amount changed from request				\$	(2,300)	\$ (44,200)
Training Conference (Fire School-6)		\$	7,000	\$	6,500	
Fire Academy Training		\$	1,000	\$	1,000	
IAAI Training Seminar		\$	3,500	\$	3,500	
Utah Fire Marshal Assoc Annual Training		\$	400	\$	400	
Misc Fire Training ( <a href="#">UFRA</a> )		\$	5,000	\$	4,500	
Administrative Assistant Conference		\$	1,600	\$	1,600	
Image Trend Training		\$	5,300	\$	4,800	
Fire Rescue International Training Conference		\$	2,800	\$	2,500	
CEVO 5		\$	1,200	\$	1,200	
Rescue Task Force Annual Training		\$	9,000	\$	8,500	
Davis County Interagency Training		\$	7,400	\$	7,400	
<b>24</b>	<b>Office Supplies/Postage</b>	\$	2,600	\$	2,600	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,100.00	\$	500	\$	500	\$ (2,100)
Amount changed from request				\$	-	\$ (2,600)
Office Supplies		\$	1,600	\$	1,600	
Misc Supplies		\$	1,000	\$	1,000	

**Fire****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10	City Manager/Council			Adopted
Dept	55	Requested		Recommendation	Budget
<b>25</b>	<b>Equip Supplies/Maint</b>	\$	62,060	\$	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 60,000.00	\$	2,060	\$ 2,060	\$ (60,000)
Amount changed from request				\$ -	\$ (62,060)
Radio & Pager Maintenance	\$	3,000	\$	3,000	
Batteries "ALL"	\$	500	\$	500	
Personal Protective Equipment	\$	1,500	\$	1,500	
Pump Test	\$	1,000	\$	1,000	
City Fire Extinguishers & Suppression Hood Systems	\$	1,000	\$	1,000	
SCBA Maintenance/Bottle Testing	\$	2,920	\$	2,920	
Misc. Equip Maintenance	\$	2,600	\$	2,600	
Quint Ladder Maintenance	\$	2,450	\$	2,450	
Ground Ladder/Aerial Testing	\$	1,900	\$	1,900	
Emergency Generator Maint	\$	2,500	\$	2,500	
Annual Sprinkler/Alarm Testing	\$	2,900	\$	2,900	
Annual Fire Extinguisher Maint	\$	1,650	\$	1,650	
Patient Care Reporting Software-Image Trend	\$	16,500	\$	16,500	
Target Solutions Training Software Annual Maint	\$	2,900	\$	2,900	
Vector Solutions-CrewSense	\$	3,000	\$	3,000	
Lexipol (Fire Policy System)	\$	7,400	\$	7,400	
Annual SCBA Compressor/Air Testing	\$	2,500	\$	2,500	
OHD SCBA Test Machine-Annual Calibration	\$	1,040	\$	1,040	
4 Gas Calibrations	\$	550	\$	550	
I Spy Fire-Maint Contract	\$	650	\$	650	
Copier Maintenance	\$	750	\$	750	
Magnegrip Preventive Maintenance	\$	1,000	\$	1,000	
FIFO Station Alerting Annual Maintenance	\$	1,250	\$	1,250	
Spillman Netmotion Licensing	\$	600	\$	600	
<b>26</b>	<b>Bldg &amp; Grounds</b>	\$	27,300	\$	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 17,750.00	\$	9,550	\$ 9,550	\$ (17,750)
Amount changed from request				\$ -	\$ (27,300)
Custodial Supplies	\$	4,000	\$	4,000	
Building Maintenance	\$	5,500	\$	5,500	
Filters for Bay Exhaust Fans	\$	2,300	\$	2,300	
Ice Machine Maintenance	\$	700	\$	700	
Bay Doors Preventive Maintenance	\$	1,400	\$	1,400	
Carpet Cleaning-Semiannual	\$	3,600	\$	3,600	
Gym Equipment Maintenance	\$	1,000	\$	1,000	
Elevator Annual Maintenance	\$	3,250	\$	3,250	
Backflow Testing	\$	500	\$	500	
Outdoor Signage	\$	2,000	\$	2,000	
Bay Door Upgrades	\$	3,050	\$	3,050	

**Fire****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10			City Manager/Council	Adopted
Dept	55			Recommendation	Budget
<b>35</b>	<b><i>Motor Pool (op)</i></b>			\$ 35,604	\$ 35,604
Prior year budget, as modified; Increase/(decrease)	\$ 35,213.00			\$ 391	\$ 391
Amount changed from request				\$ -	\$ (35,213)
Motor Pool (Operating)				\$ 35,604	\$ 35,604
<b>36</b>	<b><i>Motor Pool (replacement)</i></b>			\$ 28,640	\$ 28,640
Prior year budget, as modified; Increase/(decrease)	\$ 57,615.00			\$ (28,975)	\$ (28,975)
Amount changed from request				\$ -	\$ (57,615)
Motor Pool (depreciation)				\$ 28,640	\$ 28,640
<b>37</b>	<b><i>Professional Service</i></b>			\$ 28,000	\$ 28,000
Prior year budget, as modified; Increase/(decrease)	\$ 31,375.00			\$ (3,375)	\$ (3,375)
Amount changed from request				\$ -	\$ (31,375)
Mental Health Support				\$ 28,000	\$ 28,000
<b>48</b>	<b><i>Spec Dept. Supplies</i></b>			\$ 14,600	\$ 14,600
Prior year budget, as modified; Increase/(decrease)	\$ 21,300.00			\$ (6,700)	\$ (6,700)
Amount changed from request				\$ -	\$ (21,300)
Fire Prevention Materials				\$ 3,000	\$ 3,000
Haz-Mat Supplies				\$ 1,000	\$ 1,000
Disaster Preparedness				\$ 3,500	\$ 3,500
Misc Items				\$ 2,600	\$ 2,600
Post Incident Care/Employee Appreciation				\$ 2,500	\$ 2,500
Awards and Recognition				\$ 2,000	\$ 2,000
<b>74</b>	<b><i>Equipment</i></b>			\$ 42,435	\$ 42,435
Prior year budget, as modified; Increase/(decrease)	\$ 98,791.00			\$ (56,357)	\$ (56,357)
Amount changed from request				\$ -	\$ (98,791)
Personnel Glasses/Masks				\$ 1,000	\$ 1,000
Tools & Equipment				\$ 5,500	\$ 5,500
Hoses				\$ 1,500	\$ 1,500
Turnout Gear (5)				\$ 26,935	\$ 26,935
Gym Equipment				\$ 3,000	\$ 3,000
Training Room Computer				\$ 1,500	\$ 1,500
K-9 Saw				\$ 1,000	\$ 1,000
Bay Camera/Wifi Upgrade/Training Rm Computer				\$ 2,000	\$ 2,000
<b>Total expenditures</b>				\$ 2,972,073	\$ 2,969,773
Prior year budget, as modified; Increase/(decrease)	\$ 1,772,266.00			\$ 1,199,807	\$ 1,197,507
Amount changed from request				\$ (2,300)	\$ (2,972,073)

FUND: #10-GENERAL  
 DEPARTMENT: AMBULANCE  
 ACCOUNT #: 56

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11	Salaries	147,187	140,208	173,483	193,174		-100.0%
12	Temporary Employees	38,416	45,323	33,547	40,000		-100.0%
13	Employee Benefits	86,456	98,976	98,018	102,481		-100.0%
14	Uniform Allowance	2,510	3,025	3,469	4,550		-100.0%
15	Overtime	16,039	25,866	37,981	24,061		-100.0%
19	Total Personnel	290,608	313,398	346,497	364,266	-	-100.0%
OTHER OPERATING:							
21	Books,sbscrptn&mbrship	-	-	-	300	300	0.0%
23	Meetings/Training	7,138	6,063	9,197	14,100	15,100	7.1%
24	Office supplies/postage	775	820	793	800	800	0.0%
25	Equip Supplies/Maint	3,567	4,261	2,739	11,921	12,100	1.5%
26	Bldg&grnds supply/maint	1,850	1,355	1,306	1,850	1,850	0.0%
30	Collection Fees to Iris	20,488	27,350	28,352	24,680	-	-100.0%
31	Prof service (paramedic)	24,540	3,048	2,534	3,000	3,000	0.0%
32	Medicaid Payback	16,546	19,837	19,302	25,000	25,000	0.0%
33	Zion's Lockbox bank fees	3,380	3,509	3,841	3,300	3,300	0.0%
35	Motor Pool (operating)	35,330	35,799	40,291	41,897	42,361	1.1%
36	Motor Pool (replacement)	-	-	12,894	12,894	12,830	-0.5%
37	Control Physician	9,500	10,000	10,000	10,000	10,000	0.0%
39	Medical Supp/Equip	24,808	21,329	24,877	32,650	32,650	0.0%
48	Spec Dept. Supplies	722	1,600	1,549	1,600	3,600	125.0%
49	Total Other Operating	148,644	134,971	157,676	183,993	162,891	-11.5%
59	Total Operating	439,252	448,369	504,173	548,259	162,891	-70.3%
CAPITAL:							
74	Equipment	18,338	1,037	13,202	11,400	11,400	0.0%
79	Total Capital	18,338	1,037	13,202	11,400	11,400	0.0%
DEPT TOTAL		457,590	449,406	517,375	559,659	174,291	-68.9%

**Ambulance****Fiscal Year Ending June 30, 2026****Line Item Detail****Fund 10****Dept 56**

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>11 Salaries &amp; wages</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 193,174.00	\$ (193,174)	\$ (193,174)	\$ (193,174)
Amount changed from request		\$ -	\$ -	\$ -
Salaries and Wages				
<b>12 Temporary Employees</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 40,000.00	\$ (40,000)	\$ (40,000)	\$ (40,000)
Amount changed from request		\$ -	\$ -	\$ -
Part Time Employees				
<b>13 Employee Benefits</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 102,481.00	\$ (102,481)	\$ (102,481)	\$ (102,481)
Amount changed from request		\$ -	\$ -	\$ -
Employee Benefits				
<b>14 Uniform Allowance</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 4,550.00	\$ (4,550)	\$ (4,550)	\$ (4,550)
Amount changed from request		\$ -	\$ -	\$ -
Uniform Allowance				
<b>15 Overtime</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 24,061.00	\$ (24,061)	\$ (24,061)	\$ (24,061)
Amount changed from request		\$ -	\$ -	\$ -
Overtime				
<b>21 Books, subscriptions, &amp; memberships</b>		\$ 300	\$ 300	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 300.00	\$ -	\$ -	\$ (300)
Amount changed from request		\$ -	\$ -	\$ (300)
Misc. EMS Manuals				
<b>23 Meetings/Training</b>		\$ 15,600	\$ 15,100	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 14,100.00	\$ 1,500	\$ 1,000	\$ (14,100)
Amount changed from request		\$ -	\$ (500)	\$ (15,600)
EMT Certifications				
CPR/ACLS/PEPP Certifications	\$ -	\$ 1,050	\$ 700	\$ 700
Misc. EMT Training	\$ -	\$ 700	\$ 1,200	\$ 1,200
Adams Toll Road	\$ -	\$ 1,200	\$ 650	\$ 650
Health & Wellness Physicals	\$ -	\$ 650	\$ 7,500	\$ 7,500
New Hire Physicals (5)	\$ -	\$ 7,500	\$ 3,000	\$ 3,000
AHA ACLS/PALS/BLS	\$ -	\$ 3,000	\$ 1,500	\$ 1,500

Ambulance						
Fiscal Year Ending June 30, 2026						
Line Item Detail						
Fund	10				City Manager/Council	Adopted
Dept	56				Recommendation	Budget
<b>24</b>	<b>Office Supplies/Postage</b>				<b>Requested</b>	<b>Adopted</b>
					\$ 800	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 800.00			\$ -	\$ (800)
	Amount changed from request				\$ -	\$ (800)
	Office Supplies				\$ 800	\$ 800
<b>25</b>	<b>Equip Supplies/Maint</b>				<b>\$ 12,100</b>	<b>\$ -</b>
					\$ 12,100	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 11,921.00			\$ 179	\$ (11,921)
	Amount changed from request				\$ -	\$ (12,100)
	Radio Maintenance & Repair				\$ 250	\$ 250
	Batteries				\$ 500	\$ 500
	Computer Repair				\$ 500	\$ 500
	Misc. EMS Equipment/Maintenance				\$ 1,600	\$ 1,600
	Gurney Maintenance				\$ 1,300	\$ 1,300
	Autoload Maint (2 Units)				\$ 2,550	\$ 2,550
	EMSAR Stair Chair Maint (3 Units)				\$ 600	\$ 600
	State DOH Ambulance Review Fee				\$ 600	\$ 600
	Medicine Dispensing Software Agreemnt				\$ 1,200	\$ 1,200
	Lifepack Preventative Maintenance (3)				\$ 3,000	\$ 3,000
<b>26</b>	<b>Bldg &amp; Grounds</b>				<b>\$ 1,850</b>	<b>\$ -</b>
					\$ 1,850	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 1,850.00			\$ -	\$ (1,850)
	Amount changed from request				\$ -	\$ (1,850)
	Custodial Supplies				\$ 550	\$ 550
	Building Maintenance				\$ 1,300	\$ 1,300
<b>31</b>	<b>Prof service (paramedic)</b>				<b>\$ 3,000</b>	<b>\$ -</b>
					\$ 3,000	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 3,000.00			\$ -	\$ (3,000)
	Amount changed from request				\$ -	\$ (3,000)
	Professional Service - Paramedic				\$ 3,000	\$ 3,000
<b>32</b>	<b>Medicaid Payback</b>				<b>\$ 25,000</b>	<b>\$ -</b>
					\$ 25,000	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 25,000.00			\$ -	\$ (25,000)
	Amount changed from request				\$ -	\$ (25,000)
	Medicaid Payback				\$ 25,000	\$ 25,000
<b>33</b>	<b>Zion's Lockbox bank fees</b>				<b>\$ 3,300</b>	<b>\$ -</b>
					\$ 3,300	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 3,300.00			\$ -	\$ (3,300)
	Amount changed from request				\$ -	\$ (3,300)
	Zion's Lockbox Fees				\$ 3,300	\$ 3,300
<b>35</b>	<b>Motor Pool (op)</b>				<b>\$ 42,362</b>	<b>\$ -</b>
					\$ 42,362	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 41,899.00			\$ 463	\$ (41,899)
	Amount changed from request				\$ -	\$ (42,362)
	Motor Pool (operating)				\$ 42,362	\$ 42,362

<b>Ambulance</b>		<b>Fiscal Year Ending June 30, 2026</b>		
<b>Line Item Detail</b>		<b>City Manager/Council Recommendation</b>		<b>Adopted Budget</b>
<b>Fund</b>	<b>10</b>	<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
<b>Dept</b>	<b>56</b>			
<b>36</b>	<b>Motor Pool (replacement)</b>	\$ 12,894.00	\$ 12,830	\$ 12,830
Prior year budget, as modified; Increase/(decrease)		\$ (64)	\$ (64)	\$ (12,894)
Amount changed from request			\$ -	\$ (12,830)
Motor Pool (replacement)		\$ 12,830	\$ 12,830	
<b>37</b>	<b>Control Physician</b>		\$ 10,000	\$ 10,000
Prior year budget, as modified; Increase/(decrease)	\$ 10,000.00	\$ -	\$ -	\$ (10,000)
Amount changed from request			\$ -	\$ (10,000)
Control Physician		\$ 10,000	\$ 10,000	
<b>39</b>	<b>Medical Supp/Equip</b>		\$ 32,650	\$ 32,650
Prior year budget, as modified; Increase/(decrease)	\$ 32,650.00	\$ -	\$ -	\$ (32,650)
Amount changed from request			\$ -	\$ (32,650)
Refill Oxygen Bottles		\$ 1,900	\$ 1,900	
EMS Grant Match		\$ 3,500	\$ 3,500	
LUCAS III CPR Service Agreemt-Year 1 of 4		\$ 1,125	\$ 1,125	
LUCAS II CPR Service Agreemt		\$ 1,125	\$ 1,125	
Misc. Medical Supplies		\$ 25,000	\$ 25,000	
<b>48</b>	<b>Spec Dept. Supplies</b>		\$ 3,600	\$ 3,600
Prior year budget, as modified; Increase/(decrease)	\$ 1,599.51	\$ 2,000	\$ 2,000	\$ (1,600)
Amount changed from request			\$ -	\$ (3,600)
Uniform Jackets & Shirts		\$ 2,500	\$ 2,500	
Misc Items		\$ 1,100	\$ 1,100	
<b>74</b>	<b>Equipment</b>		\$ 11,400	\$ 11,400
Prior year budget, as modified; Increase/(decrease)	\$ 11,399.51	\$ -	\$ -	\$ (11,400)
Amount changed from request			\$ -	\$ (11,400)
Equipment		\$ 11,400	\$ 11,400	
<b>Total expenditures</b>		\$ 174,791	\$ 174,291	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 534,979.02	\$ (360,188)	\$ (360,688)	\$ (534,979)
Amount changed from request			\$ (500)	\$ (174,791)

FUND: #10-GENERAL  
 DEPARTMENT: PARAMEDICS  
 ACCOUNT #: 57

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11	Salaries	160,793	368,053	307,909	461,230		-100.0%
12	Temporary Employees	43,135	37,407	116,440	21,155		-100.0%
13	Employee Benefits	74,210	204,065	167,859	224,729		-100.0%
14	Uniform Allowance	3,073	4,250	4,491	5,500		-100.0%
15	Overtime	32,712	63,390	76,573	11,175		-100.0%
16	Cert Bonus	26,652	1	-			
19	Total Personnel	340,575	677,165	673,273	723,789	-	-100.0%
OTHER OPERATING:							
21	Books,sbscrptn&mbrship	1,763	265	-	1,865	1,865	0.0%
23	Meetings/Training	8,904	528	16,409	18,975	18,975	0.0%
25	Equip Supplies/Maint	156	1,253	757	1,275	1,350	5.9%
35	Motor Pool (operating)	21,210	21,492	24,189	25,154	25,431	1.1%
36	Motor Pool (replacement)	13,225	13,225	13,225	13,225	13,225	0.0%
39	Medical Supp/Equip	10,000	9,951	9,951	10,000	10,000	0.0%
49	Total Other Operating	55,258	46,714	64,531	70,494	70,846	0.5%
59	Total Operating	395,832	723,878	737,803	794,282	70,846	-91.1%
CAPITAL:							
74	Equipment	25,854	7,397	22,358	-	-	
79	Total Capital	25,854	7,397	22,358	-	-	
	DEPT TOTAL	421,686	731,275	760,162	794,282	70,846	-91.1%

**Paramedics****Fiscal Year Ending June 30, 2026****Line Item Detail****Fund 10****Dept 57**

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>11 Salaries &amp; wages</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 461,230	\$ (461,230)	\$ (461,230)	\$ (461,230)
Amount changed from request		\$ -	\$ -	\$ -
Salaries and Wages				
<b>12 Temporary Employees</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 21,155	\$ (21,155)	\$ (21,155)	\$ (21,155)
Amount changed from request		\$ -	\$ -	\$ -
Part Time Employees				
<b>13 Employee Benefits</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 224,729	\$ (224,729)	\$ (224,729)	\$ (224,729)
Amount changed from request		\$ -	\$ -	\$ -
Employee Benefits				
<b>14 Uniform Allowance</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 5,500	\$ (5,500)	\$ (5,500)	\$ (5,500)
Amount changed from request		\$ -	\$ -	\$ -
Uniform Allowance				
<b>15 Overtime</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 11,175	\$ (11,175)	\$ (11,175)	\$ (11,175)
Amount changed from request		\$ -	\$ -	\$ -
Overtime				
<b>21 Books, subscriptions, &amp; memberships</b>		\$ 1,865	\$ 1,865	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 1,865	\$ -	\$ -	\$ (1,865)
Amount changed from request		\$ -	\$ -	\$ (1,865)
Firemans Assoc-State		\$ 265	\$ 265	
Paramedic Books		\$ 1,300	\$ 1,300	
Misc. Manuals		\$ 300	\$ 300	

**Paramedics****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10				City Manager/Council		Adopted
Dept	57				Recommendation		Budget
<b>23</b>	<b>Meetings/Training</b>				<b>Requested</b>		
					\$ 18,975	\$ 18,975	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 18,975			\$ -	\$ -	\$ (18,975)
	Amount changed from request				\$ -	\$ -	\$ (18,975)
	Paramedic Certifications				\$ 300	\$ 300	
	CPR/ACLS/PEPP Certifications				\$ 275	\$ 275	
	Health & Wellness Physicals (6)				\$ 1,800	\$ 1,800	
	Paramedic Program (2 Students)				\$ 16,600	\$ 16,600	
<b>25</b>	<b>Equip Supplies/Maint</b>				<b>Requested</b>		
					\$ 1,350	\$ 1,350	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 1,275			\$ 75	\$ 75	\$ (1,275)
	Amount changed from request				\$ -	\$ -	\$ (1,350)
	Vector Solutions-Crewsense				\$ 450	\$ 450	
	Paramedic Truck License Review				\$ 200	\$ 200	
	Target Solutions				\$ 700	\$ 700	
<b>35</b>	<b>Motor Pool (op)</b>				<b>Requested</b>		
					\$ 25,431	\$ 25,431	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 25,154			\$ 277	\$ 277	\$ (25,154)
	Amount changed from request				\$ -	\$ -	\$ (25,431)
	Motor Pool (operating)				\$ 25,431	\$ 25,431	
<b>36</b>	<b>Motor Pool (replacement)</b>				<b>Requested</b>		
					\$ 13,225	\$ 13,225	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 13,225			\$ 0	\$ 0	\$ (13,225)
	Amount changed from request				\$ -	\$ -	\$ (13,225)
	Motor Pool (replacement)				\$ 13,225	\$ 13,225	
<b>39</b>	<b>Medical Supp/Equip</b>				<b>Requested</b>		
					\$ 10,000	\$ 10,000	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 10,000			\$ 0	\$ 0	\$ (10,000)
	Amount changed from request				\$ -	\$ -	\$ (10,000)
	Misc. Medical Supplies				\$ 10,000	\$ 10,000	
<b>Total expenditures</b>					<b>Requested</b>		
					\$ 70,846	\$ 70,846	\$ -
	Prior year budget, as modified; Increase/(decrease)	\$ 794,282			\$ (723,436)	\$ (723,436)	\$ (794,282)
	Amount changed from request				\$ -	\$ -	\$ (70,846)

FUND: #10-GENERAL  
 DEPARTMENT: CROSSING GUARDS  
 ACCOUNT #: 58

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11	Salaries	57,449	55,560	68,402	58,281	70,000	20.1%
13	Benefits	5,278	5,104	6,154	5,900	7,700	30.5%
19	Total Personnel	62,727	60,664	74,557	64,181	77,700	21.1%
OTHER OPERATING:							
27	Electric Utility	-	-	-	1,100	1,100	0.0%
48	Spec Public Safety Supl	984	853	1,008	1,000	1,000	0.0%
49	Total Other Operating	984	853	1,008	2,100	2,100	0.0%
59	Total Operating	63,710	61,517	75,564	66,281	79,800	20.4%
99	DEPT TOTAL	63,710	61,517	75,564	66,281	79,800	20.4%

**Crossing Guards****Fiscal Year Ending June 30, 2026****Line Item Detail****Fund 10****Dept 58**

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>11 Salaries &amp; wages</b>		\$ 70,000	\$ 70,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 58,281.00	\$ 11,719	\$ 11,719	\$ (58,281)
Amount changed from request		\$ -	\$ (70,000)	
Salaries and Wages		\$ 70,000	\$ 70,000	
<b>13 Employee Benefits</b>		\$ 7,700	\$ 7,700	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 5,900.00	\$ 1,800	\$ 1,800	\$ (5,900)
Amount changed from request		\$ -	\$ (7,700)	
Benefits		\$ 7,700	\$ 7,700	
<b>27 Electric Utility</b>		\$ 1,100	\$ 1,100	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 1,100.00	\$ -	\$ -	\$ (1,100)
Amount changed from request		\$ -	\$ (1,100)	
Electric Utility		\$ 1,100	\$ 1,100	
<b>48 Spec Public Safety Supl</b>		\$ 1,000	\$ 1,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 1,000.00	\$ -	\$ -	\$ (1,000)
Amount changed from request		\$ -	\$ (1,000)	
Cones, Stop Signs, Vests, Rain Coats		\$ 1,000	\$ 1,000	
<b>Total expenditures</b>		\$ 79,800	\$ 79,800	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 66,281.00	\$ 13,519	\$ 13,519	\$ (66,281)
Amount changed from request		\$ -	\$ (79,800)	

FUND: GENERAL  
 DEPARTMENT: DUI PATROL  
 ACCOUNT #: 59

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11 Salaries		382	-	-	-	-	-
13 Benefits		205	-	-	-	-	-
15 Overtime		-	-	-	-	-	-
19 Total Personnel		587	-	-	-	-	-
OTHER OPERATING:							
21 Books/Memberships		-	-	7,016	6,000	8,000	33.3%
45 Spec Public Safety Supl		-	-	7,016	6,000	8,000	33.3%
49 Total Other Operating		-	-	7,016	6,000	8,000	33.3%
59 Total Operating		587	-	7,016	6,000	8,000	33.3%
CAPITAL							
74 Equipment		20,482	15,472	10,319	12,000	12,000	0.0%
79 Total Capital		20,482	15,472	10,319	12,000	12,000	0.0%
99 DEPT TOTAL		21,069	15,472	17,335	18,000	20,000	11.1%

**DUI Patrol****Fiscal Year Ending June 30, 2026****Line Item Detail****Fund 10****Dept 59**

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>21 Books, subscriptions, &amp; memberships</b>		\$ 8,000	\$ 8,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 6,000.00	\$ 2,000	\$ 2,000	\$ (6,000)
Amount changed from request		\$ -	\$ -	\$ (8,000)
Communities That Care		\$ 8,000	\$ 8,000	
<b>74 Equipment</b>				
		\$ 12,000	\$ 12,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 12,000.00	\$ -	\$ -	\$ (12,000)
Amount changed from request		\$ -	\$ -	\$ (12,000)
Equipment		\$ 12,000	\$ 12,000	
<b>Total expenditures</b>				
		\$ 20,000	\$ 20,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 18,000.00	\$ 2,000	\$ 2,000	\$ (18,000)
Amount changed from request		\$ -	\$ -	\$ (20,000)

FUND:#10-GENERAL

DEPARTMENT: PUBLIC WORKS

ACCOUNT#: 60

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11	Salaries	88,463	98,297	108,144	98,471	110,201	11.9%
12	Temporary Employees	19,942	13,687	7,872	20,000	20,000	0.0%
13	Employee Benefits	55,465	62,933	64,470	64,045	57,874	-9.6%
14	Uniforms	8,782	5,125	8,977	9,000	9,000	0.0%
15	Overtime	3,674	1,932	5,917	2,400	2,900	20.8%
16	St.Light Temp/OT	1,158	3,772	2,844	3,000	3,000	0.0%
19	Total Personnel	177,484	185,747	198,225	196,916	202,975	3.1%
OTHER OPERATING:							
21	Books, Sbsrptns & Mmbrship	-	-	-			
23	Meeting/Training	1,942	2,237	3,651	4,600	5,600	21.7%
24	Office Supplies/Postage	1,066	2,934	3,946	4,100	7,100	73.2%
25	Equip Supplies/Maint	42,609	50,618	45,968	48,800	50,100	2.7%
26	Bldg & Grnds Spply/Maint	8,787	7,407	15,007	16,800	26,800	59.5%
35	Motor Pool (oper)	23,452	23,763	26,746	27,811	28,120	1.1%
36	Motor Pool (replacement)	14,837	18,586	10,786	10,566	3,776	-64.3%
46	PPE	2,971	2,595	3,030	3,450	3,600	4.3%
55	St.Light Maint Supplies	28,639	54,878	51,979	48,500	48,500	0.0%
49	Total Other Operating	124,303	163,113	161,113	164,628	173,595	5.4%
59	Total Operating	301,788	348,860	359,337	361,544	376,570	4.2%
CAPITAL:							
74	Equipment	2,344	6,387	-	115,000	70,000	-39.1%
79	Total Capital	2,344	6,387	-	115,000	70,000	-39.1%
99	DEPT TOTAL	304,132	355,247	359,337	476,543	446,570	-6.3%

**Public Works****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10
Dept	60

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>11</b>	<b>Salaries &amp; wages</b>	\$ 110,201	\$ 110,201	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 98,471.00	\$ 11,730	\$ 11,730	\$ (98,471)
Amount changed from request		\$ -	\$ -	\$ (110,201)
Salaries and Wages		\$ 110,201	\$ 110,201	
<b>12</b>	<b>Temporary Employees</b>	\$ 20,000	\$ 20,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 20,000.00	\$ -	\$ -	\$ (20,000)
Amount changed from request		\$ -	\$ -	\$ (20,000)
Temporary Employees		\$ 20,000	\$ 20,000	
<b>13</b>	<b>Employee Benefits</b>	\$ 57,874	\$ 57,874	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 64,045.00	\$ (6,171)	\$ (6,171)	\$ (64,045)
Amount changed from request		\$ -	\$ -	\$ (57,874)
Employee Benefits		\$ 57,874	\$ 57,874	
<b>14</b>	<b>Uniform &amp; Equipment Allowance</b>	\$ 9,000	\$ 9,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 9,000.00	\$ -	\$ -	\$ (9,000)
Amount changed from request		\$ -	\$ -	\$ (9,000)
Uniforms		\$ 9,000	\$ 9,000	
<b>15</b>	<b>Overtime</b>	\$ 2,900	\$ 2,900	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,400.00	\$ 500	\$ 500	\$ (2,400)
Amount changed from request		\$ -	\$ -	\$ (2,900)
Overtime		\$ 2,900	\$ 2,900	
<b>16</b>	<b>St. Light Temp/OT</b>	\$ 3,000	\$ 3,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 3,000.00	\$ -	\$ -	\$ (3,000)
Amount changed from request		\$ -	\$ -	\$ (3,000)
St. Light Temp/OT		\$ 3,000	\$ 3,000	

**Public Works****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10				City Manager/Council	Adopted
Dept	60				Recommendation	Budget
<b>23</b>	<b>Meetings/Training</b>				\$ 7,600	\$ 5,600
					\$ 3,000	\$ 1,000
					\$ (2,000)	\$ (7,600)
	Training Classes/Public Works Week				\$ 1,400	\$ 1,400
	RWAU				\$ 1,600	\$ 1,600
	UAPA				\$ 400	\$ 400
	APWA				\$ 400	\$ 400
	CDL				\$ 800	\$ 800
	National APWA				\$ 3,000	\$ 1,000
<b>24</b>	<b>Office Supplies/Postage</b>				\$ 7,100	\$ 7,100
					\$ 3,000	\$ 3,000
					\$ -	\$ (7,100)
	Supplies/postage				\$ 2,200	\$ 2,200
	GIS Licence				\$ 1,300	\$ 1,300
	GPS State Fee				\$ 600	\$ 600
	Break Room Supplies				\$ 3,000	\$ 3,000
<b>25</b>	<b>Equip Supplies/Maint</b>				\$ 50,100	\$ 50,100
					\$ 1,300	\$ 1,300
					\$ -	\$ (50,100)
	Blue Stakes				\$ 7,300	\$ 7,300
	GIS Support				\$ 2,000	\$ 2,000
	Equipment Replacement				\$ 900	\$ 900
	Tool Rental				\$ 1,000	\$ 1,000
	Chemicals				\$ 7,000	\$ 7,000
	Trail Maintence				\$ 31,900	\$ 31,900
<b>26</b>	<b>Bldg &amp; Grounds</b>				\$ 26,800	\$ 26,800
					\$ 10,000	\$ 10,000
					\$ -	\$ (26,800)
	Dump Fees				\$ 1,000	\$ 1,000
	Janitorial Supplies				\$ 2,500	\$ 2,500
	Building Maintenance				\$ 7,500	\$ 7,500
	Grounds Maintenance				\$ 4,500	\$ 4,500
	Ice Melt City Buildings				\$ 500	\$ 500
	Carpet Cleaning				\$ 800	\$ 800
	Security Upgrades (Doors and Gates)				\$ 10,000	\$ 10,000

**Public Works****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10		Requested	City Manager/Council Recommendation	Adopted Budget
Dept	60				
	<b>35 Motor Pool (op)</b>		\$ 28,120	\$ 28,120	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 27,811.00		\$ 309	\$ 309	\$ (27,811)
Amount changed from request			\$	- \$	(28,120)
Motor Pool Operating			\$ 28,120	\$ 28,120	
	<b>36 Motor Pool (replacement)</b>		\$ 3,776	\$ 3,776	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 10,566.00		\$ (6,790)	\$ (6,790)	\$ (10,566)
Amount changed from request			\$	- \$	(3,776)
Motor Pool Replacmeent			\$ 3,776	\$ 3,776	
	<b>46 PPE</b>		\$ 3,600	\$ 3,600	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 3,450.00		\$ 150	\$ 150	\$ (3,450)
Amount changed from request			\$	- \$	(3,600)
Safety Supplies			\$ 3,600	\$ 3,600	
	<b>55 St.Light Maint Supplies</b>		\$ 48,500	\$ 48,500	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 48,500.00		\$ -	\$ -	\$ (48,500)
Amount changed from request			\$	- \$	(48,500)
St. Light Maint Supplies			\$ 48,500	\$ 48,500	
	<b>74 Equipment</b>		\$ 70,000	\$ 70,000	
Prior year budget, as modified; Increase/(decrease)	\$ 115,000.00		\$ (45,000)	\$ (45,000)	\$ (115,000)
Amount changed from request			\$	- \$	(70,000)
Streetlights 1/3 Purchase for 1800 N			\$ 70,000	\$ 70,000	
	<b>Total expenditures</b>		\$ 448,571	\$ 446,570	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 476,543.00		\$ (27,972)	\$ (29,973)	\$ (476,543)
Amount changed from request			\$	(2,000)	\$ (448,571)

FUND: #10-GENERAL

DEPARTMENT: STREETS AND ROADS

ACCOUNT #: 61

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>PERSONNEL:</b>							
11	Salaries & wages	191,252	248,548	<b>274,206</b>	<b>301,271</b>	<b>335,587</b>	<b>11.4%</b>
12	Temporary employees	39,626	10,644	<b>10,512</b>	<b>24,000</b>	<b>24,000</b>	<b>0.0%</b>
13	Employee Benefits	119,344	158,566	<b>163,146</b>	<b>166,210</b>	<b>208,031</b>	<b>25.2%</b>
15	Overtime	3,764	17,271	<b>12,139</b>	<b>16,800</b>	<b>16,800</b>	<b>0.0%</b>
19	Total Personnel	353,985	435,028	<b>460,003</b>	<b>508,281</b>	<b>584,417</b>	<b>15.0%</b>
<b>OTHER OPERATING:</b>							
23	Training/meetings	1,374	2,477	<b>2,629</b>	<b>4,800</b>	<b>4,800</b>	<b>0.0%</b>
25	Equipment Maint	7,578	9,433	<b>4,954</b>	<b>9,800</b>	<b>9,800</b>	<b>0.0%</b>
35	Motor Pool (oper)	81,628	82,711	<b>93,091</b>	<b>96,801</b>	<b>97,874</b>	<b>1.1%</b>
36	Motor Pool (replacement)	43,017	40,409	<b>40,409</b>	<b>45,699</b>	<b>47,196</b>	<b>3.3%</b>
41	Street Signs	27,297	13,230	<b>20,554</b>	<b>17,500</b>	<b>27,500</b>	<b>57.1%</b>
43	Slurry Seal/Crack seal	80,000	63,043	<b>100,000</b>	<b>350,000</b>		<b>-100.0%</b>
45	Street Materials/Maint	96,691	182,850	<b>195,841</b>	<b>224,600</b>	<b>279,600</b>	<b>24.5%</b>
49	Total Other Operating	337,585	394,153	<b>457,479</b>	<b>749,200</b>	<b>466,770</b>	<b>-37.7%</b>
59	Total Operating	691,570	829,181	<b>917,482</b>	<b>1,257,481</b>	<b>1,051,187</b>	<b>-16.4%</b>
<b>CAPITAL:</b>							
72	Impact Fee Improv	71,497	172,424	-	<b>50,000</b>	<b>50,000</b>	<b>0.0%</b>
73	Improvements	-	-	-	<b>20,000</b>	<b>20,000</b>	<b>0.0%</b>
74	Equipment	109,009	122,680	<b>3,000</b>	-	-	
79	Total Capital	180,507	295,104	<b>3,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0.0%</b>
<b>TRANSFERS:</b>							
81	To Special Streets #38	166,984	-	<b>271,891</b>	-	<b>350,000</b>	
89	Total Transfers	166,984	-	<b>271,891</b>	-	<b>350,000</b>	
99	DEPT TOTAL	1,039,061	1,124,286	<b>1,192,373</b>	<b>1,327,481</b>	<b>1,471,187</b>	<b>10.8%</b>

**Streets and Roads****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10
Dept	61

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>11</b>	<b>Salaries &amp; wages</b>	\$ 335,587	\$ 335,587	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 301,271	\$ 34,316	\$ 34,316	\$ (301,271)
Amount changed from request		\$ -	\$ -	\$ (335,587)
Salaries and Wages		\$ 335,587	\$ 335,587	
<b>12</b>	<b>Temporary Employees</b>	\$ 24,000	\$ 24,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 24,000	\$ -	\$ -	\$ (24,000)
Amount changed from request		\$ -	\$ -	\$ (24,000)
Temporary Employees		\$ 24,000	\$ 24,000	
<b>13</b>	<b>Employee Benefits</b>	\$ 208,031	\$ 208,031	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 166,210	\$ 41,821	\$ 41,821	\$ (166,210)
Amount changed from request		\$ -	\$ -	\$ (208,031)
Employee Benefits		\$ 208,031	\$ 208,031	
<b>15</b>	<b>Overtime</b>	\$ 16,800	\$ 16,800	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 16,800	\$ -	\$ -	\$ (16,800)
Amount changed from request		\$ -	\$ -	\$ (16,800)
Overtime		\$ 16,800	\$ 16,800	
<b>23</b>	<b>Meetings/Training</b>	\$ 4,800	\$ 4,800	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 4,800	\$ -	\$ -	\$ (4,800)
Amount changed from request		\$ -	\$ -	\$ (4,800)
Local UAPA Training		\$ 2,300	\$ 2,300	
CDL		\$ 150	\$ 150	
Flagging Traffic Control		\$ 150	\$ 150	
Road School		\$ 2,200	\$ 2,200	

**Streets and Roads****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10	City Manager/Council			Adopted
Dept	61	Recommendation			Budget
		Requested			
<b>25</b>	<b>Equip Supplies/Maint</b>	\$ 9,800	\$ 9,800	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 9,800	\$ -	\$ -	\$ -	\$ (9,800)
Amount changed from request			\$ -	\$ -	\$ (9,800)
Snow Removal Equipment		\$ 6,000	\$ 6,000		
Barracades		\$ 500	\$ 500		
PPE		\$ 500	\$ 500		
Sweeper Brooms		\$ 1,000	\$ 1,000		
Rentals		\$ 500	\$ 500		
GIS License		\$ 1,300	\$ 1,300		
<b>35</b>	<b>Motor Pool (op)</b>	\$ 97,874	\$ 97,874	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 96,801	\$ 1,073	\$ 1,073	\$ -	\$ (96,801)
Amount changed from request			\$ -	\$ -	\$ (97,874)
Motor Pool Operations		\$ 97,874	\$ 97,874		
<b>36</b>	<b>Motor Pool (replacement)</b>	\$ 47,196	\$ 47,196	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 45,699	\$ 1,497	\$ 1,497	\$ -	\$ (45,699)
Amount changed from request			\$ -	\$ -	\$ (47,196)
Motor Pool Replacement		\$ 47,196	\$ 47,196		
<b>41</b>	<b>Street Signs</b>	\$ 27,500	\$ 27,500	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 17,500	\$ 10,000	\$ 10,000	\$ -	\$ (17,500)
Amount changed from request			\$ -	\$ -	\$ (27,500)
Sign Replacement		\$ 15,000	\$ 15,000		
800 N Traffic Light		\$ 1,000	\$ 1,000		
Flashing Sign Maintenance		\$ 1,500	\$ 1,500		
RRFB		\$ 10,000	\$ 10,000		
<b>43</b>	<b>Slurry Seal/Crack Seal</b>	\$ -	\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 350,000	\$ (350,000)	\$ (350,000)	\$ -	\$ (350,000)
Amount changed from request			\$ -	\$ -	\$ -
Slurry Seal/Crack Seal					

**Streets and Roads****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10	City Manager/Council			Adopted
Dept	61	Requested		Recommendation	Budget
<b>45</b>	<b>Street Materials/Maint</b>	\$	304,600	\$	279,600
		\$	80,000	\$	(224,600)
	Amount changed from request			\$	(304,600)
	Road Base, Rock	\$	8,600	\$	8,600
	Cement	\$	5,000	\$	5,000
	Sidewalk Safety	\$	100,000	\$	75,000
	Salt	\$	62,000	\$	62,000
	Plow Blades	\$	20,000	\$	20,000
	Curb Replacement	\$	9,000	\$	9,000
	Snow Plow Contract	\$	40,000	\$	40,000
	Crack Seal Machine	\$	15,000	\$	15,000
	Winter Mix Asphalt	\$	5,000	\$	5,000
	Road Striping	\$	40,000	\$	40,000
<b>72</b>	<b>Impact Fee Improv</b>	\$	50,000	\$	-
	Prior year budget, as modified; Increase/(decrease)	\$	50,000	\$	(50,000)
	Amount changed from request			\$	(50,000)
	Impact Fee Improvements	\$	50,000	\$	50,000
<b>73</b>	<b>Improvements</b>	\$	20,000	\$	-
	Prior year budget, as modified; Increase/(decrease)	\$	20,000	\$	(20,000)
	Amount changed from request			\$	(20,000)
	Improvements	\$	20,000	\$	20,000
<b>81</b>	<b>To Special Streets #38</b>	\$	350,000	\$	-
	Prior year budget, as modified; Increase/(decrease)	\$	-	\$	-
	Amount changed from request			\$	(350,000)
	To special streets #37	\$	350,000	\$	350,000
	<b>Total expenditures</b>	\$	1,496,187	\$	-
	Prior year budget, as modified; Increase/(decrease)	\$	1,327,481	\$	(1,327,481)
	Amount changed from request			\$	(1,496,187)

## FUND: GENERAL

## DEPARTMENT: PARKS

## ACCOUNT #: 64

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11	Salaries	183,107	181,036	195,993	212,607	208,516	-1.9%
12	Temporary Employees	83,330	72,535	67,817	71,000	71,000	0.0%
13	Employee Benefits	77,553	110,647	105,478	94,557	117,926	24.7%
15	Overtime	11,060	7,230	12,548	15,000	15,000	0.0%
19	Total Personnel	355,050	371,448	381,835	393,164	412,442	4.9%
OTHER OPERATING:							
21	Books, subscript & member	150	414	150	800	800	0.0%
23	Meetings & training	3,053	4,063	4,570	5,500	5,500	0.0%
24	Office supply/postage	49	343	331	280	480	71.4%
25	Equipment Maintenance	6,959	5,491	3,976	12,000	14,500	20.8%
26	Bldg & grnds supply/maint	112,224	143,130	148,718	162,709	156,259	-4.0%
27	Elec Utility-shed/restrm	8,297	6,812	7,151	9,000	9,000	0.0%
29	Secondary/Park Water	45,000	12,300	28,700	28,700	28,700	0.0%
35	Motor Pool (oper)	51,510	52,193	58,744	61,084	61,761	1.1%
36	Motor Pool (replacement)	40,261	34,161	36,111	48,071	37,757	-21.5%
51	Culinary Water Use	7,900	7,900	-	7,900	20,000	153.2%
59	Total Other Operating	275,403	266,806	288,451	336,044	334,757	-0.4%
69	Total Operating	630,454	638,255	670,286	729,208	747,200	2.5%
CAPITAL:							
73	Improvements	16,710	17,969	24,653	27,500	57,000	107.3%
74	Equipment	6,325	-	-	-	25,000	
76	Engineering	-	-	187	300	300	0.0%
79	Total Capital	23,035	17,969	24,840	27,800	82,300	196.0%
99	DEPT TOTAL	653,489	656,224	695,126	757,008	829,500	9.6%

**Parks****Fiscal Year Ending June 30, 2026****Line Item Detail**

<b>Fund</b>	<b>10</b>
<b>Dept</b>	<b>64</b>

		<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
<b>Account</b>				
<b>11 Salaries &amp; wages</b>		\$ 208,516	\$ 208,516	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 212,607.00	\$ (4,091)	\$ (4,091)	\$ (212,607)
Amount changed from request		\$	\$	\$ (208,516)
Salaries and Wages		\$ 208,516	\$ 208,516	
<b>12 Temporary Employees</b>		\$ 71,000	\$ 71,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 71,000.00	\$ -	\$ -	\$ (71,000)
Amount changed from request		\$	\$	\$ (71,000)
Temporary Employees		\$ 71,000	\$ 71,000	
<b>13 Employee Benefits</b>		\$ 117,926	\$ 117,926	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 94,557.00	\$ 23,369	\$ 23,369	\$ (94,557)
Amount changed from request		\$	\$	\$ (117,926)
Employee Benefits		\$ 117,926	\$ 117,926	
<b>15 Overtime</b>		\$ 15,000	\$ 15,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 15,000.00	\$ -	\$ -	\$ (15,000)
Amount changed from request		\$	\$	\$ (15,000)
Overtime		\$ 15,000	\$ 15,000	
<b>21 Books, subscriptions, &amp; memberships</b>		\$ 800	\$ 800	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 800.00	\$ -	\$ -	\$ (800)
Amount changed from request		\$	\$	\$ (800)
Forest Council		\$ 200	\$ 200	
URPA		\$ 100	\$ 100	
IMSTMA		\$ 200	\$ 200	
UCPA		\$ 300	\$ 300	
<b>23 Meetings/Training</b>		\$ 6,500	\$ 5,500	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 5,500.00	\$ 1,000	\$ -	\$ (5,500)
Amount changed from request		\$	\$ (1,000)	\$ (6,500)
Parks Seminar		\$ 2,650	\$ 1,650	
Playground Inspection Training		\$ 1,500	\$ 1,500	
Grounds Maintenance Class		\$ 300	\$ 300	
Sprinkler Class		\$ 400	\$ 400	
Tree Care Class		\$ 650	\$ 650	
CDL		\$ 1,000	\$ 1,000	

**Parks****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10	Requested	City Manager/Council	Adopted
Dept	64		Recommendation	Budget
<b>24</b>	<b>Office Supplies/Postage</b>	\$ 480	\$ 480	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 280.00	\$ 200	\$ 200	\$ (280)
Amount changed from request		\$ -	\$ -	\$ (480)
Office Supply Postage		\$ 280	\$ 280	
Break Room Supply		\$ 200	\$ 200	
<b>25</b>	<b>Equip Supplies/Maint</b>	\$ 14,500	\$ 14,500	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 12,000.00	\$ 2,500	\$ 2,500	\$ (12,000)
Amount changed from request		\$ -	\$ -	\$ (14,500)
Replacement and Maintenance		\$ 6,000	\$ 6,000	
Airavator		\$ 8,500	\$ 8,500	
<b>26</b>	<b>Bldg &amp; Grounds</b>	\$ 156,259	\$ 156,259	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 162,709.00	\$ (6,450)	\$ (6,450)	\$ (162,709)
Amount changed from request		\$ -	\$ -	\$ (156,259)
Painting & Repair		\$ 5,900	\$ 5,900	
Fertilizer Weed Sprays		\$ 41,400	\$ 41,400	
Pond Chemicals		\$ 2,000	\$ 2,000	
Plumbing & Sprinkler Repair		\$ 17,259	\$ 17,259	
Ball Field Supplies		\$ 12,550	\$ 12,550	
Playground Equipment Replace & Repair		\$ 4,700	\$ 4,700	
Tree Planting & Replace		\$ 18,000	\$ 18,000	
Field Mix		\$ 6,000	\$ 6,000	
Facia & Soffet Repair		\$ 2,000	\$ 2,000	
Overseed/Top Dressing		\$ 3,050	\$ 3,050	
Field Renovation		\$ 3,000	\$ 3,000	
Sidewalk Safety		\$ 3,000	\$ 3,000	
Parking Lot & Trail Resurfacing		\$ 15,000	\$ 15,000	
Vandalism Cleanup		\$ 3,000	\$ 3,000	
Restroom Supply		\$ 2,400	\$ 2,400	
Mulch		\$ 4,000	\$ 4,000	
Drinking Fountain		\$ 6,000	\$ 6,000	
Scoreboard Repair		\$ 3,000	\$ 3,000	
Portable Restrooms		\$ 4,000	\$ 4,000	
<b>27</b>	<b>Elec Utility-shed/restrm</b>	\$ 9,000	\$ 9,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 9,000.00	\$ -	\$ -	\$ (9,000)
Amount changed from request		\$ -	\$ -	\$ (9,000)
Electric Utility (restrooms, sheds, lights)		\$ 9,000	\$ 9,000	
<b>29</b>	<b>Secondary/Park Water</b>	\$ 28,700	\$ 28,700	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 28,700.00	\$ -	\$ -	\$ (28,700)
Amount changed from request		\$ -	\$ -	\$ (28,700)
Secondary Water		\$ 28,700	\$ 28,700	

**Parks****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10	Requested	City Manager/Council Recommendation	Adopted Budget
Dept	64			
<b>35 Motor Pool (op)</b>		\$ 61,761	\$ 61,761	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 61,084.00	\$ 677	\$ 677	\$ (61,084)
Amount changed from request		\$ -	\$ -	\$ (61,761)
Motor Pool Operation		\$ 61,761	\$ 61,761	
<b>36 Motor Pool (replacement)</b>		\$ 37,757	\$ 37,757	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 48,071.00	\$ (10,314)	\$ (10,314)	\$ (48,071)
Amount changed from request		\$ -	\$ -	\$ (37,757)
Motor Pool Depreation		\$ 37,757	\$ 37,757	
<b>51 Culinary Water Use</b>		\$ 20,000	\$ 20,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 7,900.00	\$ 12,100	\$ 12,100	\$ (7,900)
Amount changed from request		\$ -	\$ -	\$ (20,000)
Culinary Water Payback to Water Fund		\$ 20,000	\$ 20,000	
<b>73 Improvements</b>		\$ 57,000	\$ 57,000	
Prior year budget, as modified; Increase/(decrease)	\$ 27,500.00	\$ 29,500	\$ 29,500	\$ (27,500)
Amount changed from request		\$ -	\$ -	\$ (57,000)
Veterans & Meadows Tree Removal		\$ 5,000	\$ 5,000	
Resurface Basketball Court		\$ 18,000	\$ 18,000	
Meadows Bathroom Reshingle		\$ 5,000	\$ 5,000	
Cameras in Parks		\$ 20,000	\$ 20,000	
Meadows Playground Turf Repair		\$ 6,000	\$ 6,000	
Power in Berm at Rec		\$ 3,000	\$ 3,000	
<b>74 Equipment</b>		\$ 25,000	\$ 25,000	
Prior year budget, as modified; Increase/(decrease)	\$ -	\$ 25,000	\$ 25,000	\$ -
Amount changed from request		\$ -	\$ -	\$ (25,000)
Line Painter		\$ 25,000	\$ 25,000	
<b>76 Engineering</b>		\$ 300	\$ 300	
Prior year budget, as modified; Increase/(decrease)	\$ 300.00	\$ 0	\$ 0	\$ (300)
Amount changed from request		\$ -	\$ -	\$ (300)
Engineering		\$ 300	\$ 300	
<b>Total expenditures</b>		\$ 830,500	\$ 829,500	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 757,008.00	\$ 73,492	\$ 72,492	\$ (757,008)
Amount changed from request		\$ (1,000)	\$ (830,500)	

FUND: #10-GENERAL  
 DEPARTMENT: CEMETERY  
 ACCOUNT #: 66

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11	Salaries	30,986	27,053	31,614	37,591	33,346	-11.3%
12	Temporary employees	5,018	-	-	6,400	6,400	0.0%
13	Employee Benefits	14,869	16,388	17,262	18,313	18,751	2.4%
15	Overtime	2,019	2,712	2,082	2,000	2,500	25.0%
19	Total Personnel	52,892	46,153	50,958	64,304	60,997	-5.1%
OTHER OPERATING:							
24	Office supply/postage	62	79	41	600	600	0.0%
25	Equip supply/maint	5,107	5,182	4,286	4,450	4,450	0.0%
26	Bldg & grnds supp/maint	10,755	6,989	6,698	6,200	6,200	0.0%
27	Electric Utility	383	450	439	340	340	0.0%
28	Inscriptions	-	-	785	450	900	100.0%
35	Motor Pool (oper)	9,332	9,456	10,643	11,068	11,190	1.1%
36	Motor Pool (replacement)	11,911	7,911	7,911	9,411	9,439	0.3%
49	Total Other Operating	37,549	30,066	30,803	32,519	33,119	1.8%
59	Total Operating	90,441	76,219	81,761	96,823	94,116	-2.8%
CAPITAL:							
73	Imprvmt not bldg	400	10,193	2,875	12,000	3,000	-75.0%
79	Total Capital	400	10,193	2,875	12,000	3,000	-75.0%
99	DEPT TOTAL	90,841	86,412	84,636	108,823	97,116	-10.8%

**Cemetery****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund 10  
Dept 66

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>11</b>	<b>Salaries &amp; wages</b>	\$ 33,346	\$ 33,346	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 37,591.00	\$ (4,245)	\$ (4,245)	\$ (37,591)
Amount changed from request		\$ -	\$ -	\$ (33,346)
Salaries and Wages		\$ 33,346	\$ 33,346	
<b>12</b>	<b>Temporary Employees</b>	\$ 6,400	\$ 6,400	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 6,400.00	\$ -	\$ -	\$ (6,400)
Amount changed from request		\$ -	\$ -	\$ (6,400)
Temporary Employees		\$ 6,400	\$ 6,400	
<b>13</b>	<b>Employee Benefits</b>	\$ 18,751	\$ 18,751	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 18,313.00	\$ 438	\$ 438	\$ (18,313)
Amount changed from request		\$ -	\$ -	\$ (18,751)
Employee Benefits		\$ 18,751	\$ 18,751	
<b>15</b>	<b>Overtime</b>	\$ 2,500	\$ 2,500	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,000.00	\$ 500	\$ 500	\$ (2,000)
Amount changed from request		\$ -	\$ -	\$ (2,500)
Overtime		\$ 2,500	\$ 2,500	
<b>24</b>	<b>Office Supplies/Postage</b>	\$ 600	\$ 600	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 600.00	\$ -	\$ -	\$ (600)
Amount changed from request		\$ -	\$ -	\$ (600)
Office Supplies and Postage		\$ 600	\$ 600	
<b>25</b>	<b>Equip Supplies/Maint</b>	\$ 4,450	\$ 4,450	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 4,450.00	\$ -	\$ -	\$ (4,450)
Amount changed from request		\$ -	\$ -	\$ (4,450)
Sprinklers		\$ 1,800	\$ 1,800	
Mower Blades		\$ 650	\$ 650	
Headstone Repair		\$ 2,000	\$ 2,000	

**Cemetery****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10				City Manager/Council		Adopted
Dept	66				Recommendation		Budget
<b>26</b>	<b>Bldg &amp; Grounds</b>				\$ 6,200	\$ 6,200	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 6,200.00			\$ -	\$ -	\$ (6,200)
Amount changed from request					\$ -	\$ -	\$ (6,200)
Maintenance equipment					\$ 1,200	\$ 1,200	
Fertilizer / Weed Spray					\$ 4,000	\$ 4,000	
Sod					\$ 1,000	\$ 1,000	
<b>27</b>	<b>Electric Utility</b>				\$ 340	\$ 340	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 340.00			\$ -	\$ -	\$ (340)
Amount changed from request					\$ -	\$ -	\$ (340)
Electric Utility					\$ 340	\$ 340	
<b>28</b>	<b>Inscriptions</b>				\$ 900	\$ 900	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 450.00			\$ 450	\$ 450	\$ (450)
Amount changed from request					\$ -	\$ -	\$ (900)
Inscriptions					\$ 900	\$ 900	
<b>35</b>	<b>Motor Pool (op)</b>				\$ 11,190	\$ 11,190	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 11,068.00			\$ 122	\$ 122	\$ (11,068)
Amount changed from request					\$ -	\$ -	\$ (11,190)
Motor Pool Operation					\$ 11,190	\$ 11,190	
<b>36</b>	<b>Motor Pool (replacement)</b>				\$ 9,439	\$ 9,439	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 9,411.00			\$ 28	\$ 28	\$ (9,411)
Amount changed from request					\$ -	\$ -	\$ (9,439)
Moto Pool Depreciation					\$ 9,439	\$ 9,439	
<b>73</b>	<b>Improvements</b>				\$ 12,000	\$ 3,000	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 12,000.00			\$ -	\$ (9,000)	\$ (12,000)
Amount changed from request					\$ -	\$ (9,000)	\$ (12,000)
Landscape & Sprinkler System Plats "G" & "H"					\$ 12,000	\$ 3,000	
<b>Total expenditures</b>					\$ 106,116	\$ 97,116	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 108,823.00			\$ (2,707)	\$ (11,707)	\$ (108,823)
Amount changed from request					\$ -	\$ (9,000)	\$ (106,116)

## FUND:#10 - GENERAL

## DEPARTMENT: RECREATION ADMIN.

## ACCOUNT #: 68

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
11	Salaries	273,572	269,184	297,924	329,663	361,713	9.7%
12	Temporary employees	3,278	4,954	8,959	18,000	18,000	0.0%
13	Benefits	84,758	118,564	140,598	162,991	167,615	2.8%
14	Uniforms	-	-	982	1,000	1,500	50.0%
15	Overtime	-	-	181	4,000	4,000	0.0%
19	Total Personnel	361,607	392,702	448,644	515,654	552,829	7.2%
OTHER OPERATING:							
21	Books, sbscrpts, & mmbrship	883	3,208	3,036	7,930	8,180	3.2%
22	Public notices	150	1,257	437	6,200	6,200	0.0%
23	Meetings/training	2,874	3,360	5,283	13,300	14,470	8.8%
24	Office spply/postage	3,936	2,909	4,497	5,600	5,600	0.0%
25	Equip spply/maint	4,946	2,633	1,003	6,000	4,800	-20.0%
26	Bldg & Grnds spply/maint	5,748	21,810	9,459	26,700	18,700	-30.0%
30	Credit Card Transaction fees	3,927	4,335	4,397	3,900	5,100	30.8%
35	Motor Pool (oper)	6,023	6,079	6,842	7,115	7,193	1.1%
36	Motor Pool (replacement)	4,880	-	-	-	-	-
37	Professional/Tech	171	1,295	552	1,600	2,500	56.3%
40	Community Center	227	783	7,262	38,275	30,874	-19.3%
47	Parks & Facilities	3,789	9,099	21,340	32,600	20,300	-37.7%
53	Hardship Assistance	-	-	65	500	500	0.0%
49	Total Other Operating	37,552	56,768	64,173	149,720	124,417	-16.9%
59	Total Operating	399,160	449,469	512,817	665,374	677,246	1.8%
CAPITAL:							
73	Improvements	-	-	-	-	-	-
74	Equipment	5,473	-	-	-	20,000	-
79	Total Capital	5,473	-	-	-	20,000	-
99	DEPT TOTAL	404,633	449,469	512,817	665,374	697,246	4.8%

**Recreation Administration**
**Fiscal Year Ending June 30, 2026**
**Line Item Detail**

Fund	10	Requested	City Manager/Council Recommendation	Adopted Budget
Dept	68			
<b>Account</b>				
<b>11</b>	<b>Salaries &amp; wages</b>	\$ 361,713	\$ 361,713	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 329,663.00	\$ 32,050	\$ 32,050	\$ (329,663)
Amount changed from request			\$ -	\$ (361,713)
Salaries and Wages		\$ 361,713	\$ 361,713	
<b>12</b>	<b>Temporary Employees</b>	\$ 18,000	\$ 18,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 18,000.00	\$ -	\$ -	\$ (18,000)
Amount changed from request			\$ -	\$ (18,000)
Temporary Employees		\$ 18,000	\$ 18,000	
<b>13</b>	<b>Employee Benefits</b>	\$ 167,615	\$ 167,615	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 162,991.00	\$ 4,624	\$ 4,624	\$ (162,991)
Amount changed from request			\$ -	\$ (167,615)
Benefits		\$ 167,615	\$ 167,615	
<b>14</b>	<b>Uniform &amp; Equipment Allowance</b>	\$ 1,500	\$ 1,500	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 1,000.00	\$ 500	\$ 500	\$ (1,000)
Amount changed from request			\$ -	\$ (1,500)
Uniforms		\$ 1,500	\$ 1,500	
<b>15</b>	<b>Overtime</b>	\$ 4,000	\$ 4,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 4,000.00	\$ -	\$ -	\$ (4,000)
Amount changed from request			\$ -	\$ (4,000)
5 Special Events each year @ \$500/each		\$ 2,500	\$ 2,500	
3 runs @ \$500/each		\$ 1,500	\$ 1,500	
<b>21</b>	<b>Books, subscriptions, &amp; memberships</b>	\$ 8,180	\$ 8,180	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 7,930.00	\$ 250	\$ 250	\$ (7,930)
Amount changed from request			\$ -	\$ (8,180)
URPA (Yearly Membership - 5)		\$ 250	\$ 250	
Google Play - Doc Space Storage Increase		\$ 30	\$ 30	
Sportsites - Registration Program		\$ 2,800	\$ 2,800	
Piktocharts - Flyer Maker Program		\$ 200	\$ 200	
Adobe Photoshop & Indesign		\$ 700	\$ 700	
Averity - Protect Youth Sports - Annual Fee		\$ 450	\$ 450	
Protect Youth Sports-Staff background checks		\$ 500	\$ 500	
Linktree QR Code		\$ 90	\$ 90	
Sams Club Membership		\$ 70	\$ 70	
Mail Chimp		\$ 720	\$ 720	
<b>When to Work - Athletify</b>		\$ 1,500	\$ 1,500	
Car Wash \$30.00/vehicle, 2 vehicles x 12 months		\$ 720	\$ 720	
Canva - Annual Fee		\$ 150	\$ 150	

**Recreation Administration**
**Fiscal Year Ending June 30, 2026**
**Line Item Detail**

Fund	10	Dept	68	Requested	City Manager/Council Recommendation	Adopted Budget
<b>22</b>	<b>Public notices</b>			\$ 6,200	\$ 6,200	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 6,200.00			\$ -	\$ -	\$ (6,200)
Amount changed from request				\$ -	\$ -	\$ (6,200)
Program Flyers and Brochures				\$ 1,700	\$ 1,700	
Street Banners				\$ 1,000	\$ 1,000	
Meta Subscription \$25/month 12/months				\$ 300	\$ 300	
Registration Signs 4@\$800				\$ 3,200	\$ 3,200	
<b>23</b>	<b>Meetings/Training</b>			\$ 15,070	\$ 14,470	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 13,300.00			\$ 1,170	\$ 1,170	\$ (13,300)
Amount changed from request				\$ -	\$ (600)	\$ (15,070)
URPA Conference (4 Employees)				\$ 6,500	\$ 6,500	
NURPA Meetings (1/year)				\$ 1,000	\$ 1,000	
NRPA Conference (1 Employee)				\$ 3,600	\$ 3,600	
URPA Directors Training				\$ 270	\$ 270	
Job Fair & Orientation (3)				\$ 400	\$ 400	
Seasonal Staff Appreciation Meetings, Shout Outs (4) , Vic				\$ 2,000	\$ 1,700	
CPR Training				\$ 500	\$ 500	
Food Handlers Permits 8@\$25/each				\$ 200	\$ 200	
Other Training Courses				\$ 600	\$ 300	
<b>24</b>	<b>Office Supplies/Postage</b>			\$ 5,600	\$ 5,600	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 5,600.00			\$ -	\$ -	\$ (5,600)
Amount changed from request				\$ -	\$ -	\$ (5,600)
Office supplies/postage				\$ 5,600	\$ 5,600	
<b>25</b>	<b>Equip Supplies/Maint</b>			\$ 4,800	\$ 4,800	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 6,000.00			\$ (1,200)	\$ (1,200)	\$ (6,000)
Amount changed from request				\$ -	\$ -	\$ (4,800)
Copier/data base service fees & upgrades				\$ 3,000	\$ 3,000	
Computer Equipment				\$ 1,800	\$ 1,800	
<b>26</b>	<b>Bldg &amp; Grounds</b>			\$ 18,700	\$ 18,700	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 26,700.00			\$ (8,000)	\$ (8,000)	\$ (26,700)
Amount changed from request				\$ -	\$ -	\$ (18,700)
Building Cleaning 12@\$700				\$ 8,400	\$ 8,400	
Cleaning Supplies & Paper Products				\$ 1,000	\$ 1,000	
Maintenance/Repairs				\$ 5,300	\$ 5,300	
Weather Stripping on Doors				\$ 1,000	\$ 1,000	
Light Bulbs				\$ 500	\$ 500	
Tools				\$ 500	\$ 500	
Office Furniture				\$ 2,000	\$ 2,000	
<b>30</b>	<b>Credit Card Trans Fees</b>			\$ 5,100	\$ 5,100	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 3,900.00			\$ 1,200	\$ 1,200	\$ (3,900)
Amount changed from request				\$ -	\$ -	\$ (5,100)
Credit Card Transaction Fees				\$ 5,100	\$ 5,100	

**Recreation Administration**
**Fiscal Year Ending June 30, 2026**
**Line Item Detail**
**Fund 10  
Dept 68**

			Requested	City Manager/Council Recommendation	Adopted Budget
<b>35</b>	<b>Motor Pool (op)</b>		\$ 7,194	\$ 7,194	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 7,115.00		\$ 79	\$ 79	\$ (7,115)
Amount changed from request			\$	- \$	(7,194)
Operating Expenses			\$ 7,194	\$ 7,194	
<b>36</b>	<b>Motor Pool (replacement)</b>		\$ -	\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ -		\$ -	\$ -	\$ -
Amount changed from request			\$	- \$	-
Replacement					
<b>37</b>	<b>Professional Service</b>		\$ 2,500	\$ 2,500	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 1,600.00		\$ 900	\$ 900	\$ (1,600)
Amount changed from request			\$	- \$	(2,500)
Internet Connection updates			\$ 1,000	\$ 1,000	
Computer Upgrades			\$ 1,500	\$ 1,500	
<b>40</b>	<b>Community Center</b>		\$ 30,874	\$ 30,874	
Prior year budget, as modified; Increase/(decrease)	\$ 38,275.00		\$ (7,401)	\$ (7,401)	\$ (38,275)
Amount changed from request			\$	- \$	(30,874)
Room Supervisor			\$ 8,600	\$ 8,600	
Cleaning Supplies & Paper Products			\$ 1,380	\$ 1,380	
Maintenance/Repairs			\$ 11,746	\$ 11,746	
Light Bulbs			\$ 500	\$ 500	
Ice Machine Cleaned (1/yr)			\$ 400	\$ 400	
Carpet Cleaned 2*\$1,000			\$ 2,000	\$ 2,000	
Tile Cleaned (1/yr)			\$ 720	\$ 720	
Piano Tuned (1/yr)			\$ 300	\$ 300	
Round Tables 60" 4@\$200			\$ 800	\$ 800	
6' Rectangle Tables 4@\$132			\$ 528	\$ 528	
8' Rectangle Tables 6@\$180			\$ 1,080	\$ 1,080	
Weather Stripping -Doors Replaced			\$ 500	\$ 500	
Vaccume 2@\$160			\$ 320	\$ 320	
Drinking Fountain			\$ 2,000	\$ 2,000	

## Recreation Administration

Fiscal Year Ending June 30, 2026

### Line Item Detail

Fund	10				City Manager/Council	Adopted
Dept	68				Recommendation	Budget
47	Parks & Facilities				Requested	
Prior year budget, as modified; Increase/(decrease)		\$ 32,600.00	\$ (12,300)	\$ (12,300)	\$ -	\$ (32,600)
Amount changed from request			\$ -	\$ -	\$ -	\$ (20,300)

## Civic Center Softball Complex

Locks, Keys	\$	800	\$	800
<b>Cleaning 8@\$700</b>	\$	5,600	\$	5,600
Cleaning Supplies & Paper Products	\$	750	\$	750
Maintenance/Repairs	\$	3,200	\$	3,200
Weather Stripping	\$	500	\$	500
Tile Cleaned (1/yr)	\$	1,000	\$	1,000
Flooring Cleaned (1/yr)	\$	650	\$	650

## West Clinton Complex

Locks, Keys	\$	800	\$	800
AED Machine and Cabinet (3) @\$250	\$	1,000	\$	1,000
Carpet Cleaned	\$	1,000	\$	1,000
Hardsurface Flooring	\$	3,000	\$	3,000

## Sheds

<b>53 Hardship Assistance</b>	\$	500	\$	500	\$	-
Prior year budget, as modified; Increase/(decrease)	\$	500.00	\$	-	\$	(500)
Amount changed from request			\$	-	\$	(500)

<b>74 Equipment</b>	\$ 20,000	\$ 20,000
Prior year budget, as modified; Increase/(decrease)	\$ 20,000	\$ 20,000
Amount changed from request	\$ -	\$ (20,000)

Furnace and AC Unit \$ 10,000 \$ 10,000  
 Furnace and AC Unit (4 Units) \$ 10,000 \$ 10,000

<b>Total expenditures</b>	\$ 697,846	\$ 697,246	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 665,374.00	\$ 32,472	\$ (665,374)
Amount changed from request		\$ (600)	\$ (697,846)

**FUND:#10 - GENERAL****DEPARTMENT: RECREATION PROGRAMS****ACCOUNT #: 69**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>OTHER OPERATING:</b>							
12	Temporary employees					136,380	
13	Employee Benefits	8,534	8,017	7,607	13,000	20,457	57.4%
27	Electric Utility	30,508	31,391	35,010	32,000	38,200	19.4%
28	Gas Utility	1,484	2,048	2,066	2,500	2,500	0.0%
61	Concessions	828	2,628	312	3,250	3,250	0.0%
62	Adult Sports	63,166	53,766	55,837	102,325	90,975	-11.1%
63	Youth Sports	149,800	153,976	134,717	180,200	93,000	-48.4%
64	Instructional Classes	16,470	9,342	9,416	22,150	11,650	-47.4%
65	Pickleball	23,283	1,169	1,015	6,300	3,400	-46.0%
66	Spec. Events/ Activities	-	28,332	31,495	47,700	44,900	-5.9%
69	Total Programs	294,074	290,669	277,476	409,425	444,712	8.6%
99	DEPT TOTAL	294,074	290,669	277,476	409,425	444,712	8.6%
	<b>TOTAL RECREATION</b>	<b>698,707</b>	<b>740,138</b>	<b>790,292</b>	<b>1,074,799</b>	<b>1,141,958</b>	<b>6.2%</b>

**Recreation Programs**
**Fiscal Year Ending June 30, 2026**
**Line Item Detail**
**Fund 10  
Dept 69**

		<u>Requested</u>	<u>City Manager/Council Recommendation</u>	<u>Adopted Budget</u>
<b>Account</b>				
<b>12 Temporary Employees</b>		\$ 136,380	\$ 136,380	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ -	\$ 136,380	\$ 136,380	\$ -
Amount changed from request		\$ -	\$ -	\$ (136,380)
<b>Personnel</b>				
Summer Softball		\$ 2,300	\$ 2,300	
Fall Softball		\$ 2,000	\$ 2,000	
Summer Kickball		\$ 1,000	\$ 1,000	
Fall Kickball		\$ 1,000	\$ 1,000	
<u>Girls Fastpitch Softball</u>				
Spring League		\$ 2,000	\$ 2,000	
Icebreaker Tournament		\$ 300	\$ 300	
<u>Field Rentals</u>				
USSSA Tournaments, 7@\$600		\$ 4,200	\$ 4,200	
<u>Youth Sports</u>				
Baseball		\$ 20,500	\$ 20,500	
Basketball		\$ 37,500	\$ 37,500	
Spring Soccer		\$ 20,000	\$ 20,000	
Fall Soccer		\$ 20,300	\$ 20,300	
Flag Football		\$ 10,000	\$ 10,000	
<u>Instructional Classes</u>				
Science		\$ 980	\$ 980	
Babysitting		\$ 600	\$ 600	
Soccer Camp		\$ 1,400	\$ 1,400	
Sports Camp		\$ 1,500	\$ 1,500	
Art Class		\$ 1,000	\$ 1,000	
Golf Lessons		\$ 200	\$ 200	
Karate Class		\$ 1,000	\$ 1,000	
Basketball Camp		\$ 1,900	\$ 1,900	
Bowling		\$ -	\$ -	
Craft Class		\$ 1,000	\$ 1,000	
Food Discovery		\$ 1,200	\$ 1,200	
Hunters Education		\$ -	\$ -	
<u>Pickleball</u>				
Fall Tournament		\$ 400	\$ 400	
Spring Tournament		\$ 400	\$ 400	
<u>Special Events and Activities</u>				
Easter Hop		\$ 1,500	\$ 1,500	
Working Wheels		\$ 900	\$ 900	
Senior Citizens Lunch		\$ -	\$ -	
Lunch with the Mayor		\$ -	\$ -	
Runs		\$ 600	\$ 600	
Turkey Bowl		\$ 100	\$ 100	
Halloween Walk		\$ 400	\$ 400	
Blitzen Bash		\$ 200	\$ 200	

**Recreation Programs****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10				City Manager/Council		Adopted
Dept	69				Requested	Recommendation	Budget
<b>13</b>	<b>Employee Benefits</b>				\$ 20,457	\$ 20,457	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 13,000.00			\$ 7,457	\$ 7,457	\$ (13,000)
Amount changed from request					\$ -	\$ -	\$ (20,457)
	Benefits				\$ 20,457	\$ 20,457	
<b>27</b>	<b>Electric Utility</b>				\$ 38,200	\$ 38,200	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 32,000.00			\$ 6,200	\$ 6,200	\$ (32,000)
Amount changed from request					\$ -	\$ -	\$ (38,200)
	Electric Utility				\$ 38,200	\$ 38,200	
<b>28</b>	<b>Gas Utility</b>				\$ 2,500	\$ 2,500	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 2,500.00			\$ -	\$ -	\$ (2,500)
Amount changed from request					\$ -	\$ -	\$ (2,500)
	Gas Utility				\$ 2,500	\$ 2,500	
<b>61</b>	<b>Concessions</b>				\$ 3,250	\$ 3,250	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 3,250.00			\$ -	\$ -	\$ (3,250)
Amount changed from request					\$ -	\$ -	\$ (3,250)
	<u>Softball Complex</u>						
Ice Machine Cleaned					\$ 400	\$ 400	
Maintenance/Repair					\$ 1,200	\$ 1,200	
<u>West Clinton Complex</u>							
Swamp Cooler & Ice Machine Winterized					\$ 250	\$ 250	
Ice Machine Cleaned					\$ 400	\$ 400	
Maintenance/Repair					\$ 1,000	\$ 1,000	
<b>62</b>	<b>Adult Sports</b>				\$ 90,975	\$ 90,975	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 102,325.00			\$ (11,350)	\$ (11,350)	\$ (102,325)
Amount changed from request					\$ -	\$ -	\$ (90,975)
	<b>Adult Softball and Kickball (Balls, Officials, UIC, Arbiter, Awards)</b>						
Summer Softball					\$ 24,200	\$ 24,200	
Fall Softball					\$ 15,850	\$ 15,850	
Summer Kickball					\$ 5,225	\$ 5,225	
Fall Kickball					\$ 4,000	\$ 4,000	
Girls Fastpitch Softball							
Spring League					\$ 26,400	\$ 26,400	
Icebreaker Tournament					\$ 15,300	\$ 15,300	

**Recreation Programs****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10				City Manager/Council	Adopted
Dept	69				Recommendation	Budget
<b>63</b>	<b>Youth Sports</b>				\$ 93,000	\$ 93,000
Prior year budget, as modified; Increase/(decrease)		\$ 180,200.00			\$ (87,200)	\$ (87,200)
Amount changed from request					\$ -	\$ (93,000)

**Equip, Uniforms, Schedules, Supplies**

Baseball	\$ 26,000	\$ 26,000
Basketball	\$ 19,500	\$ 19,500
Spring Soccer	\$ 20,600	\$ 20,600
Fall Soccer	\$ 15,000	\$ 15,000
Flag Football	\$ 11,900	\$ 11,900

**64 Instructional Classes**

<b>64</b>	<b>Instructional Classes</b>	\$ 11,650	\$ 11,650	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ (10,500)	\$ (10,500)	\$ (22,150)
Amount changed from request		\$ -	\$ -	\$ (11,650)

**Equipment, Supplies, Materials**

Science	\$ 500	\$ 500
Babysitting	\$ 650	\$ 650
Soccer Camp	\$ 600	\$ 600
Sports Camp	\$ 1,000	\$ 1,000
Art Class	\$ 1,000	\$ 1,000
Golf Lessons	\$ 1,500	\$ 1,500
Karate Class	\$ 1,500	\$ 1,500
Basketball Camp	\$ 300	\$ 300
Bowling	\$ 1,500	\$ 1,500
Craft Class	\$ 1,500	\$ 1,500
Food Discovery	\$ 1,300	\$ 1,300
Hunters Education	\$ 300	\$ 300

**65 Pickleball**

<b>65</b>	<b>Pickleball</b>	\$ 3,400	\$ 3,400	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ (2,900)	\$ (2,900)	\$ (6,300)
Amount changed from request		\$ -	\$ -	\$ (3,400)

**Equipment, Supplies, Materials**

Fall Tournament	\$ 1,700	\$ 1,700
Spring Tournament	\$ 1,700	\$ 1,700

**Recreation Programs****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10			City Manager/Council	Adopted
Dept	69			Recommendation	Budget
<b>66</b>	<b>Spec. Events/Activities</b>			\$ 44,900	\$ 44,900
Prior year budget, as modified; Increase/(decrease)	\$ 47,700.00			\$ (2,800)	\$ (2,800)
Amount changed from request				\$ -	\$ (44,900)

## Equipment, Supplies, Materials

Easter Hop	\$ 4,500	\$ 4,500
Working Wheels	\$ 600	\$ 600
Senior Citizens Lunch (12)	\$ 19,900	\$ 19,900
Lunch with the Mayor (8)	\$ 3,200	\$ 3,200
Runs (Turkey Trot, Monster Dash, Spring Run)	\$ 900	\$ 900
Turkey Bowl	\$ 2,200	\$ 2,200
Halloween Walk	\$ 6,100	\$ 6,100
Blitzen Bash	\$ 7,500	\$ 7,500

**Total expenditures**

<b>Total expenditures</b>	\$ 444,712	\$ 444,712	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 409,425.00	\$ 35,287	\$ (409,425)
Amount changed from request		\$ -	\$ (444,712)

**FUND:#10 - GENERAL****DEPARTMENT: HERITAGE DAYS CELEBRATION****ACCOUNT #: 71**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>OTHER OPERATING:</b>							
11	Salary	4,356	8,687	<b>8,069</b>	<b>9,188</b>	<b>22,900</b>	<b>149.2%</b>
13	Benefits	914	4,618	<b>2,294</b>	<b>4,618</b>	<b>4,618</b>	<b>0.0%</b>
41	Advertising	6,210	7,151	<b>3,454</b>	<b>8,200</b>	<b>8,200</b>	<b>0.0%</b>
63	Sound System/stage	12,550	28,231	<b>15,214</b>	<b>17,300</b>	<b>17,300</b>	<b>0.0%</b>
64	Booths setup/entertain	30,899	49,946	<b>52,766</b>	<b>60,970</b>	<b>59,400</b>	<b>-2.6%</b>
65	Fireworks	20,000	41,000	<b>20,500</b>	<b>20,500</b>	<b>21,500</b>	<b>4.9%</b>
66	Miscellaneous Activities	20,523	38,482	<b>15,894</b>	<b>31,150</b>	<b>27,300</b>	<b>-12.4%</b>
69	Total Activities	95,453	178,115	<b>118,190</b>	<b>151,926</b>	<b>161,218</b>	<b>6.1%</b>
99	DEPT TOTAL	95,453	178,115	<b>118,190</b>	<b>151,926</b>	<b>161,218</b>	<b>6.1%</b>

**Heritage Days****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10			City Manager/Council	Adopted
Dept	71			Recommendation	Budget
<b>Account</b>					
<b>11</b>	<b>Salaries &amp; wages</b>		\$ 22,900	\$ 22,900	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 9,188.00	\$ 13,712	\$ 13,712	\$ (9,188)	
Amount changed from request		\$ -	\$ -	\$ (22,900)	
Parks Employees		\$ 5,000	\$ 5,000		
Recreation Regular Employees		\$ 5,000	\$ 5,000		
Booklet Preparation		\$ 500	\$ 500		
Recreation Aides and Site Supervisors		\$ 6,200	\$ 6,200		
<u>Misc. Activities and Supplies - Personnel</u>					
Stage		\$ 500	\$ 500		
Setup		\$ 500	\$ 500		
BBQ		\$ 750	\$ 750		
Movie Night		\$ 200	\$ 200		
5k, Kids Dash		\$ 650	\$ 650		
Golf Tournament		\$ 500	\$ 500		
Parade & Bike Parade		\$ 350	\$ 350		
Pickleball Tournament		\$ 300	\$ 300		
Car Show		\$ 350	\$ 350		
Disc Golf Tournament		\$ 200	\$ 200		
Corn Hole Tournament		\$ 300	\$ 300		
Clinton Idol		\$ 100	\$ 100		
3 v 3 Basketball Tournament		\$ 1,000	\$ 1,000		
Swim Night		\$ 500	\$ 500		
<b>13</b>	<b>Employee Benefits</b>		\$ 4,618	\$ 4,618	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 4,618.00	\$ -	\$ -	\$ (4,618)	
Amount changed from request		\$ -	\$ -	\$ (4,618)	
Benefits		\$ 4,618	\$ 4,618		
<b>41</b>	<b>Advertising</b>		\$ 8,200	\$ 8,200	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 8,200.00	\$ -	\$ -	\$ (8,200)	
Amount changed from request		\$ -	\$ -	\$ (8,200)	
Forms/contracts/brochures/flyers		\$ 800	\$ 800		
Postage - booklet & other mailings		\$ 2,000	\$ 2,000		
Stickers for Booklets		\$ 150	\$ 150		
Other Mailings		\$ 800	\$ 800		
Sponsors Banners/Signs		\$ 1,400	\$ 1,400		
Booklet Printing		\$ 3,000	\$ 3,000		
Facebook Boosts		\$ 50	\$ 50		
<b>63</b>	<b>Sound System/Stage</b>		\$ 17,300	\$ 17,300	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 17,300.00	\$ -	\$ -	\$ (17,300)	
Amount changed from request		\$ -	\$ -	\$ (17,300)	
Stage Rental		\$ 15,000	\$ 15,000		
BMI (Music Rights)		\$ 500	\$ 500		
ASCAP (Music Rights)		\$ 500	\$ 500		
GMR (Music Rights)		\$ 900	\$ 900		
SESAC (Music Rights)		\$ 400	\$ 400		

**Heritage Days****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	10	City Manager/Council	Adopted
Dept	71	Requested	Budget
<b>64</b>	<b>Booths setup/entertain</b>	\$ 59,400	\$ 59,400
Prior year budget, as modified; Increase/(decrease)	\$ 60,970.00	\$ (1,570)	\$ (1,570)
Amount changed from request		\$	\$ (59,400)
Entertainment (Inflatables, Bands, Acts, Games)	\$ 24,500	\$ 24,500	
Booths	\$ 4,200	\$ 4,200	
Food Tent	\$ 9,300	\$ 9,300	
Light towers/barricades/generators/cones/signs	\$ 14,000	\$ 14,000	
Portable restrooms	\$ 2,100	\$ 2,100	
Dumpster	\$ 600	\$ 600	
Ice for Booths Water Stations and Activities	\$ 800	\$ 800	
Sinage/First Aid	\$ 500	\$ 500	
Mass Gathering Permit (County Health Dept.)	\$ 500	\$ 500	
Temporary Food Establishment Permit	\$ 100	\$ 100	
Temporary Fencing - SB Complex	\$ 2,800	\$ 2,800	
<b>65</b>	<b>Fireworks</b>	\$ 21,500	\$ 21,500
Prior year budget, as modified; Increase/(decrease)	\$ 20,500.00	\$ 1,000	\$ (20,500)
Amount changed from request		\$	\$ (21,500)
Fireworks	\$ 21,500	\$ 21,500	
<b>66</b>	<b>Spec. Events/Activities</b>	\$ 27,300	\$ 27,300
Prior year budget, as modified; Increase/(decrease)	\$ 31,150.00	\$ (3,850)	\$ (31,150)
Amount changed from request		\$	\$ (27,300)
Staff Shirts	\$ 400	\$ 400	
Equipment, Supplies Materials			
Stage	\$ 250	\$ 250	
Setup	\$ 350	\$ 350	
BBQ	\$ 3,050	\$ 3,050	
Movie Night	\$ 1,300	\$ 1,300	
5k, Kids Dash	\$ 3,350	\$ 3,350	
Golf Tournament	\$ 500	\$ 500	
Parade & Bike Parade	\$ 6,150	\$ 6,150	
Pickleball Tournament	\$ 1,800	\$ 1,800	
Car Show	\$ 1,150	\$ 1,150	
Disc Golf Tournament	\$ 2,800	\$ 2,800	
Corn Hole Tournament	\$ 2,300	\$ 2,300	
Clinton Idol	\$ 400	\$ 400	
3 v 3 Basketball Tournament	\$ 2,000	\$ 2,000	
Swim Night	\$ 1,500	\$ 1,500	
<b>Total expenditures</b>	<b>\$ 161,218</b>	<b>\$ 161,218</b>	<b>-</b>
Prior year budget, as modified; Increase/(decrease)	\$ 151,926.00	\$ 9,292	\$ (151,926)
Amount changed from request		\$	\$ (161,218)

FUND:#10 - GENERAL  
 DEPARTMENT: TRANSFERS  
 ACCOUNT #: 80

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
TRANSFERS							
20	Trans-Parks Projects \$	-	65,000	-			
21	Trans-Parks Prjs-impact \$	612,189	90,739	<b>122,496</b>	<b>150,000</b>	240,000	60.0%
22	Trans to Roadway #37	1,279,220	1,090,253	<b>924,210</b>	<b>1,004,640</b>	1,004,640	0.0%
25	Trans to #38 Cap Impr Prjs	600,000	-	-		500,000	
99	DEPT TOTAL	2,491,409	1,245,991	<b>1,046,706</b>	<b>1,154,640</b>	1,744,640	51.1%
GENERAL FUND TOTAL OPERATING							
		14,671,072	15,003,976	<b>14,163,459</b>	<b>15,615,466</b>	16,951,045	8.6%
GENERAL FUND REVENUE DIFFERENCE							
		<b>(970,076)</b>	<b>(1,131,364)</b>	<b>444,167</b>	<b>0</b>	0	

**FUND: INTERNAL SERVICE**  
**MOTOR POOL**  
**ACCT #: 41**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>REVENUES:</b>							
3357	Trans from Gen Fund	-	65,000	-			
3720	Unapprop Surplus	624,860	477,834	-	<b>545,424</b>	<b>409,594</b>	<b>-24.9%</b>
3490	Motor Pool	2,606	2,610	<b>2,972</b>	<b>3,090</b>	<b>3,124</b>	<b>1.1%</b>
3491	User Fee/Gen Fund	707,758	742,902	<b>791,825</b>	<b>854,862</b>	<b>794,923</b>	<b>-7.0%</b>
3492	User Fee/Water Fund	136,195	143,795	<b>153,578</b>	<b>168,852</b>	<b>155,903</b>	<b>-7.7%</b>
3493	User Fee/Sewer Fund	51,849	53,450	<b>55,998</b>	<b>64,301</b>	<b>83,266</b>	<b>29.5%</b>
3494	User Fee/Storm Fund	71,307	71,949	<b>77,235</b>	<b>85,818</b>	<b>98,156</b>	<b>14.4%</b>
3495	User Fee/Garbage Fund	54,419	58,061	<b>64,981</b>	<b>67,458</b>	<b>69,025</b>	<b>2.3%</b>
3496	User Fee/SSSD	3,091	3,132	<b>3,525</b>	<b>3,665</b>	<b>3,706</b>	<b>1.1%</b>
3497	User Fee/RDA	5,442	5,514	<b>6,206</b>	<b>6,454</b>	<b>6,525</b>	<b>1.1%</b>
3610	Interest	1,893	20,096	<b>18,067</b>	<b>2,500</b>	<b>2,500</b>	<b>0.0%</b>
3640	Sale of Assets	30,376	4,845	<b>56,016</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>
3690	Misc/Reimbursements	7,505	-	<b>4,791</b>	<b>-</b>	<b>-</b>	
3999	Total Revenues	1,697,301	1,649,188	<b>1,235,193</b>	<b>1,817,424</b>	<b>1,641,721</b>	<b>-9.7%</b>

FUND: INTERNAL SERVICE  
 MOTOR POOL  
 ACCT #: 41

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
4011	Salary/Wages	137,020	132,896	131,753	143,275	133,522	-6.8%
4013	Employee Benefits	62,717	78,687	76,185	69,433	77,393	11.5%
4014	Pension Expense			(2,517)			
4015	Overtime	13	129	121	500	500	0.0%
4019	Total Personnel	199,749	211,712	205,542	213,208	211,416	-0.8%
OTHER OPERATING:							
4023	Meetings/Training	635	435	185	900	2,900	222.2%
4024	Shop/office oper.	4,132	5,586	5,586	5,500	5,500	0.0%
4025	Equip supply/maint	92,135	116,219	108,576	123,000	123,000	0.0%
4026	Bldg supply/maint	2,537	1,589	4,586	5,000	5,000	0.0%
4027	Electric Utility	9,678	9,745	9,875	8,800	8,800	0.0%
4028	Gas Utility	11,598	14,814	15,682	9,200	9,200	0.0%
4029	Gasoline/Diesel	167,911	192,372	166,946	214,500	214,500	0.0%
4033	Bank/interest charges	538	224	468	380	600	57.9%
4035	Motor Pool -Oper/Maint	2,606	2,610	2,972	3,090	3,090	0.0%
4036	Motor Pool -replacement	-	-	-	-	-	
4041	Insurance	91,380	89,668	89,763	90,000	97,500	8.3%
4048	Spec. dept supply	-	-	-	100	100	0.0%
4053	Depreciation	414,500	452,979	461,507	503,482	455,325	-9.6%
4055	Amortization Expense			21,879			
4065	Veh lease/purchase						
4067	Vehicle lease	19,520	16,303	36,060	45,000	45,000	0.0%
4049	Total Other Operating	817,170	902,543	924,085	1,008,952	970,515	-3.8%
4059	Total Operating	1,016,920	1,114,256	1,129,628	1,222,160	1,181,930	-3.3%
CAPITAL							
4070	Vehicle purchase	21	489,123	-	595,264	459,792	-22.8%
4074	Equipment	-	-	-	-	-	
TOTAL CAPITAL		21	489,123	-	595,264	459,792	-22.8%
4099	DEPT TOTAL	1,016,941	1,603,378	1,129,628	1,817,424	1,641,721	-9.7%

**Motor Pool****Fiscal Year Ending June 30, 2026****Line Item Detail****Fund 41****Dept 40**

		<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
<b>Account</b>				
<b>11</b>	<b>Salaries &amp; wages</b>	\$ 133,522	\$ 133,522	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 143,275.00	\$ (9,753)	\$ (9,753)	\$ (143,275)
Amount changed from request		\$ -	\$ -	\$ (133,522)
Salaries and Wages		\$ 133,522	\$ 133,522	
<b>13 Employee Benefits</b>				
Prior year budget, as modified; Increase/(decrease)	\$ 69,433.00	\$ 77,393	\$ 77,393	\$ -
Amount changed from request		\$ 7,960	\$ 7,960	\$ (69,433)
Employee Benefits		\$ 77,393	\$ 77,393	
<b>15 Overtime</b>				
Prior year budget, as modified; Increase/(decrease)	\$ 500.00	\$ 500	\$ 500	\$ -
Amount changed from request		\$ -	\$ -	\$ (500)
Overtime		\$ 500	\$ 500	
<b>23 Meetings/Training</b>				
Prior year budget, as modified; Increase/(decrease)	\$ 900.00	\$ 2,900	\$ 2,900	\$ -
Amount changed from request		\$ 2,000	\$ 2,000	\$ (900)
Local Trainings		\$ 900	\$ 900	
Conference		\$ 2,000	\$ 2,000	
<b>24 Shop/office oper.</b>				
Prior year budget, as modified; Increase/(decrease)	\$ 5,500.00	\$ 5,500	\$ 5,500	\$ -
Amount changed from request		\$ -	\$ -	\$ (5,500)
Small Tools		\$ 2,000	\$ 2,000	
Nuts & Bolts		\$ 2,100	\$ 2,100	
Office Supplies		\$ 400	\$ 400	
IDS Subscription		\$ 1,000	\$ 1,000	
<b>25 Equip Supplies/Maint</b>				
Prior year budget, as modified; Increase/(decrease)	\$ 123,000.00	\$ 123,000	\$ 123,000	\$ -
Amount changed from request		\$ -	\$ -	\$ (123,000)
Repair / Parts		\$ 99,700	\$ 99,700	
Vehicle Fluids		\$ 8,500	\$ 8,500	
Sublet Work		\$ 14,800	\$ 14,800	

**Motor Pool****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	41			City Manager/Council	Adopted
Dept	40			Recommendation	Budget
<b>26</b>	<b>Bldg &amp; Grounds</b>			\$ 5,000	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 5,000.00		\$ -	\$ (5,000)
Amount changed from request				\$ -	\$ (5,000)
Building Supply and Maintenance				\$ 5,000	\$ 5,000
<b>27</b>	<b>Electric Utility</b>			\$ 8,800	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 8,800.00		\$ -	\$ (8,800)
Amount changed from request				\$ -	\$ (8,800)
Electric Utility				\$ 8,800	\$ 8,800
<b>28</b>	<b>Gas Utility</b>			\$ 9,200	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 9,200.00		\$ -	\$ (9,200)
Amount changed from request				\$ -	\$ (9,200)
Gas Utility				\$ 9,200	\$ 9,200
<b>29</b>	<b>Gasoline/Diesel</b>			\$ 214,500	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 214,500.00		\$ -	\$ (214,500)
Amount changed from request				\$ -	\$ (214,500)
Gas				\$ 150,000	\$ 150,000
Diesel				\$ 64,500	\$ 64,500
<b>33</b>	<b>Bank Analysis/Interest</b>			\$ 600	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 380.00		\$ 220	\$ (380)
Amount changed from request				\$ -	\$ (600)
Bank/Interest Charges				\$ 600	\$ 600
<b>35</b>	<b>Motor Pool (op)</b>			\$ 3,090	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 3,090.00		\$ -	\$ (3,090)
Amount changed from request				\$ -	\$ (3,090)
Motor Pool Operations				\$ 3,090	\$ 3,090
<b>36</b>	<b>Motor Pool (replacement)</b>			\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ -		\$ -	\$ -
Amount changed from request				\$ -	\$ -
Motor Pool Depreciation				\$ -	

**Motor Pool****Fiscal Year Ending June 30, 2026****Line Item Detail****Fund 41****Dept 40**

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>41 Insurance</b>		\$ 97,500	\$ 97,500	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 90,000.00	\$ 7,500	\$ 7,500	\$ (90,000)
Amount changed from request		\$ -	\$ -	\$ (97,500)
Insurance on Vehicles		\$ 97,500	\$ 97,500	
<b>48 Spec Dept. Supplies</b>		\$ 100	\$ 100	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 100.00	\$ -	\$ -	\$ (100)
Amount changed from request		\$ -	\$ -	\$ (100)
Special Department Supplies		\$ 100	\$ 100	
<b>53 Depreciation</b>		\$ 455,325	\$ 455,325	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 503,482.00	\$ (48,157)	\$ (48,157)	\$ (503,482)
Amount changed from request		\$ -	\$ -	\$ (455,325)
Depreciation		\$ 455,325	\$ 455,325	
<b>67 Vehicle Lease</b>		\$ 45,000	\$ 45,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 45,000.00	\$ -	\$ -	\$ (45,000)
Amount changed from request		\$ -	\$ -	\$ (45,000)
Vehicle/Equipment Lease		\$ 45,000	\$ 45,000	
<b>70 Vehicle Purchase</b>		\$ 459,792	\$ 459,792	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 595,264.00	\$ (135,472)	\$ (135,472)	\$ (595,264)
Amount changed from request		\$ -	\$ -	\$ (459,792)
2 Police Cars		\$ 145,600	\$ 145,600	
1 Ranger for Recreation		\$ 37,206	\$ 37,206	
1 Mule Pro FXT Recreation		\$ 19,830	\$ 19,830	
1 F150 Streets		\$ 44,762	\$ 44,762	
1 Trailer Water Department		\$ 12,896	\$ 12,896	
1 Ball Field UTV Parks		\$ 12,646	\$ 12,646	
1 Firetruck lease \$180k/year - 10 years		\$ 186,852	\$ 186,852	
<b>Total expenditures</b>		\$ 1,641,721	\$ 1,641,721	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 1,817,424.00	\$ (175,703)	\$ (175,703)	\$ (1,817,424)
Amount changed from request		\$ -	\$ -	\$ (1,641,721)

FUND: ENTERPRISE  
DEPT: WATER  
ACCT #: 51

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>OPERATING REVENUE:</b>							
3710	Water metered sales	1,986,268	2,132,545	<b>2,253,512</b>	<b>2,350,000</b>	<b>3,301,800</b>	<b>40.5%</b>
3718	Sale of materials	25,815	10,640	<b>21,311</b>	<b>12,500</b>	<b>12,500</b>	<b>0.0%</b>
3720	Fund Balance Surplus	72,964	290,477	-	<b>335,427</b>	<b>219,752</b>	<b>-34.5%</b>
3723	Park water use-Gen Fund	7,900	7,900	-	<b>7,900</b>	<b>7,900</b>	<b>0.0%</b>
3770	Cust. Initialization fee	11,060	7,240	<b>6,240</b>	<b>10,400</b>	<b>10,400</b>	<b>0.0%</b>
3780	Temporary connect fee	2,352	798	<b>1,092</b>	<b>2,000</b>	<b>2,000</b>	<b>0.0%</b>
3790	Delinquent & shut off fee	80,354	95,840	<b>139,345</b>	<b>85,000</b>	<b>85,000</b>	<b>0.0%</b>
3799	Total Operating	2,186,712	2,545,440	<b>2,421,500</b>	<b>2,803,227</b>	<b>3,639,352</b>	<b>29.8%</b>
<b>OTHER REVENUE:</b>							
3610	Interest	9,364	133,997	<b>260,120</b>	<b>8,000</b>	<b>8,000</b>	<b>0.0%</b>
3621	Impact Fee Fund Carryover	-	-	-	-	-	-
3622	Water Sys Impact fee	234,489	91,880	<b>168,578</b>	<b>147,000</b>		<b>-100.0%</b>
3630	Contributed Capital - Development			<b>373,265</b>			
3690	Miscellaneous	-		<b>50</b>	-	-	-
3899	Total Non-Operating	243,852	225,877	<b>802,013</b>	<b>155,000</b>	<b>8,000</b>	<b>-94.8%</b>
3999	TOTAL REVENUE	2,430,565	2,771,317	<b>3,223,513</b>	<b>2,958,227</b>	<b>3,647,352</b>	<b>23.3%</b>

FUND: ENTERPRISE  
DEPT: WATER  
ACCT #: 51

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
4011	Salaries	198,946	271,933	299,613	306,009	316,732	3.5%
4012	Temps	20,535	10,458	15,810	24,000	24,000	0.0%
4013	Employee benefits	162,190	167,727	171,078	170,938	191,093	11.8%
4014	Pension Expense			(5,492)			
4015	Overtime	6,797	8,163	7,550	18,850	18,850	0.0%
4017	Meter Reader	19,122	18,306	-	-	-	
4019	Total Personnel	407,590	476,587	488,559	519,797	550,676	5.9%
OTHER OPERATING:							
4021	Administrative Services	324,241	354,719	361,429	423,871	494,566	16.7%
4022	Bad Debt	76	48	1,100	1,440	1,440	0.0%
4023	Meetings/training	4,691	3,484	5,932	6,500	6,700	3.1%
4025	Equip supply/maint	92,592	88,472	83,529	74,800	74,800	0.0%
4026	Samples & Testing	10,879	8,075	7,133	11,530	11,530	0.0%
4027	Electric Utility	27,400	27,400	24,247	27,000	28,000	3.7%
4028	Gas Utility	-	-	-	400	400	0.0%
4029	Secondary Water	1,375	5,026	7,220	5,000	5,000	0.0%
4033	Bank/interest charges	755	1,057	396	630	630	0.0%
4035	Motor Pool (oper)	98,536	99,843	112,373	116,857	118,146	1.1%
4036	Motor Pool (replacement)	37,659	43,952	41,205	51,995	37,757	-27.4%
4037	Professional/Technical	24,144	-	3,460	4,500	4,500	0.0%
4039	Source of supply	445,840	458,546	473,118	539,181	608,709	12.9%
4053	Depreciation	324,980	322,160	329,407	354,376	428,796	21.0%
4059	Total Other Operating	1,393,168	1,412,782	1,450,548	1,618,081	1,820,974	12.5%
4069	Total Operating	1,800,758	1,889,369	1,939,107	2,137,878	2,371,650	10.9%
CAPITAL:							
4071	Meters/hydrants	43,792	125,543	50,697	143,100	171,100	19.6%
4072	Improve-impact	-	22,481	26,593	-	-	
4073	Improvements	21,899	34,779	45,194	62,600	503,400	704.2%
4074	Equipment	-	-	5,481	46,000	36,163	-21.4%
4076	Engineering	2,683	-	-	5,000	5,000	0.0%
4079	Total Capital	68,374	182,803	127,965	256,700	715,663	178.8%
TRANSFERS:							
4084	To #49-3372 Imp Fees	150,000	50,000	100,000	147,000		-100.0%
4085	To #50-3373 (replacement)	376,810	438,648	440,800	440,800		-100.0%
4089	Total Transfers	526,810	488,648	540,800	587,800	-	-100.0%
DEPT TOTAL		2,395,942	2,560,819	2,607,872	2,982,378	3,087,313	3.5%

**Water****Fiscal Year Ending June 30, 2026****Line Item Detail**

<b>Fund</b>	<b>51</b>
<b>Dept</b>	<b>40</b>

<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
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**Account**

<b>11 Salaries &amp; wages</b>	\$ 316,732	\$ 316,732	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 306,009	\$ 10,723	\$ 10,723 \$ (306,009)
Amount changed from request		\$ -	\$ (316,732)
Salaries and Wages	\$ 316,732	\$ 316,732	
<b>12 Temporary Employees</b>	\$ 24,000	\$ 24,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 24,000	\$ -	\$ - \$ (24,000)
Amount changed from request		\$ -	\$ (24,000)
Temporary Employees	\$ 24,000	\$ 24,000	
<b>13 Employee Benefits</b>	\$ 191,093	\$ 191,093	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 170,938	\$ 20,155	\$ 20,155 \$ (170,938)
Amount changed from request		\$ -	\$ (191,093)
Employee Benefits	\$ 191,093	\$ 191,093	
<b>15 Overtime</b>	\$ 18,850	\$ 18,850	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 18,850	\$ -	\$ - \$ (18,850)
Amount changed from request		\$ -	\$ (18,850)
Overtime	\$ 18,850	\$ 18,850	
<b>21 Administrative Services</b>	\$ 494,566	\$ 494,566	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 423,871	\$ 70,695	\$ 70,695 \$ (423,871)
Amount changed from request		\$ -	\$ (494,566)
Administrative Services	\$ 494,566	\$ 494,566	
<b>22 Bad Debt</b>	\$ 1,440	\$ 1,440	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 1,440	\$ -	\$ - \$ (1,440)
Amount changed from request		\$ -	\$ (1,440)
Bad Debt	\$ 1,440	\$ 1,440	
<b>23 Meetings/Training</b>	\$ 6,700	\$ 6,700	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 6,500	\$ 200	\$ 200 \$ (6,500)
Amount changed from request		\$ -	\$ (6,700)
Certification Training and Re-Certifications	\$ 1,000	\$ 1,000	
Testing	\$ 450	\$ 450	
Rural Water Membership	\$ 1,850	\$ 1,850	
Conference	\$ 2,400	\$ 2,400	
Backflow Training and Re-certification	\$ 1,000	\$ 1,000	

**Water****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	51	City Manager/Council			Adopted
Dept	40	Requested	Recommendation	Budget	
<b>25</b>	<b>Equip Supplies/Maint</b>	\$ 74,800	\$ 74,800	\$ -	
Prior year budget, as modified; Increase/(decrease)	\$ 74,800	\$ -	\$ -	\$ (74,800)	
Amount changed from request			\$ -	\$ (74,800)	
Meter Maintenance	\$ 8,000	\$ 8,000			
SCADA	\$ 4,000	\$ 4,000			
PRV's	\$ 3,000	\$ 3,000			
Reservoir/ Pump House/ Chlorine Station	\$ 25,000	\$ 25,000			
Chlorine and sample stations	\$ 18,500	\$ 18,500			
Backflow and Dual check assemblies	\$ 6,640	\$ 6,640			
Dual Check Repair Kits	\$ 9,660	\$ 9,660			
<b>26</b>	<b>Samples &amp; Testing</b>	\$ 11,530	\$ 11,530	\$ -	
Prior year budget, as modified; Increase/(decrease)	\$ 11,530	\$ -	\$ -	\$ (11,530)	
Amount changed from request			\$ -	\$ (11,530)	
Bacteria	\$ 4,000	\$ 4,000			
Nitrate, Asbestos, Lead & Copper, Fluoride,	\$ 1,870	\$ 1,870			
UCMR, DBP,	\$ 3,760	\$ 3,760			
Leak Detection	\$ 1,400	\$ 1,400			
Backflow	\$ 500	\$ 500			
<b>27</b>	<b>Electric Utility</b>	\$ 28,000	\$ 28,000	\$ -	
Prior year budget, as modified; Increase/(decrease)	\$ 27,000	\$ 1,000	\$ 1,000	\$ (27,000)	
Amount changed from request			\$ -	\$ (28,000)	
Electric Utility	\$ 28,000	\$ 28,000			
<b>28</b>	<b>Gas Utility</b>	\$ 400	\$ 400	\$ -	
Prior year budget, as modified; Increase/(decrease)	\$ 400	\$ -	\$ -	\$ (400)	
Amount changed from request			\$ -	\$ (400)	
Gas Utility	\$ 400	\$ 400			
<b>29</b>	<b>Secondary/Park Water</b>	\$ 5,000	\$ 5,000	\$ -	
Prior year budget, as modified; Increase/(decrease)	\$ 5,000	\$ -	\$ -	\$ (5,000)	
Amount changed from request			\$ -	\$ (5,000)	
Secondary Water	\$ 5,000	\$ 5,000			
<b>33</b>	<b>Bank Analysis/Interest</b>	\$ 630	\$ 630	\$ -	
Prior year budget, as modified; Increase/(decrease)	\$ 630	\$ -	\$ -	\$ (630)	
Amount changed from request			\$ -	\$ (630)	
Bank Interest Charges	\$ 630	\$ 630			

**Water****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	51		Requested	City Manager/Council Recommendation	Adopted Budget
Dept	40				
<b>35 Motor Pool (op)</b>			\$ 118,146	\$ 118,146	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 116,857	\$ 1,289	\$ 1,289	\$ (116,857)
Amount changed from request				\$ -	\$ (118,146)
Motor Pool Operations			\$ 118,146	\$ 118,146	
<b>36 Motor Pool (replacement)</b>			\$ 37,757	\$ 37,757	
Prior year budget, as modified; Increase/(decrease)		\$ 51,995	\$ (14,238)	\$ (14,238)	\$ (51,995)
Amount changed from request				\$ -	\$ (37,757)
Motor Pool Replacement			\$ 37,757	\$ 37,757	
<b>37 Professional Service</b>			\$ 4,500	\$ 4,500	
Prior year budget, as modified; Increase/(decrease)		\$ 4,500	\$ -	\$ -	\$ (4,500)
Amount changed from request				\$ -	\$ (4,500)
Water Use & CC Report assistance			\$ 2,050	\$ 2,050	
GIS License & support			\$ 2,450	\$ 2,450	
<b>39 Source of Supply</b>			\$ 608,709	\$ 608,709	
Prior year budget, as modified; Increase/(decrease)		\$ 539,181	\$ 69,528	\$ 69,528	\$ (539,181)
Amount changed from request				\$ -	\$ (608,709)
Source of Supply			\$ 608,709	\$ 608,709	
<b>53 Depreciation</b>			\$ 428,796	\$ 428,796	
Prior year budget, as modified; Increase/(decrease)		\$ 354,376	\$ 74,420	\$ 74,420	\$ (354,376)
Amount changed from request				\$ -	\$ (428,796)
Depreciation			\$ 428,796	\$ 428,796	
<b>71 Meters/hydrants</b>			\$ 171,100	\$ 171,100	
Prior year budget, as modified; Increase/(decrease)		\$ 143,100	\$ 28,000	\$ 28,000	\$ (143,100)
Amount changed from request				\$ -	\$ (171,100)
AMI Cost			\$ 17,000	\$ 17,000	
Radio's			\$ 125,000	\$ 125,000	
New and Replacment Meters			\$ 29,100	\$ 29,100	

**Water****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	51			City Manager/Council	Adopted
Dept	40			Requested	Recommendation
<b>73</b>	<b>Improvements</b>			\$ 503,400	\$ 503,400
Prior year budget, as modified; Increase/(decrease)		\$ 62,600		\$ 440,800	\$ 440,800
Amount changed from request				\$ -	\$ (503,400)
Water line Repair			\$ 31,600	\$ 31,600	
Meter's for City Buildings			\$ 5,000	\$ 5,000	
Replace Service Saddles			\$ 16,000	\$ 16,000	
Hydrants			\$ 10,000	\$ 10,000	
Ductile Iron Maintenance/Replacement (PY trnsfr)			\$ 440,800	\$ 440,800	
<b>74</b>	<b>Equipment</b>			\$ 36,163	\$ 36,163
Prior year budget, as modified; Increase/(decrease)		\$ 46,000		\$ (9,837)	\$ (9,837)
Amount changed from request				\$ -	\$ (36,163)
Air Compressor			\$ 36,163	\$ 36,163	
<b>76</b>	<b>Engineering</b>			\$ 5,000	\$ 5,000
Prior year budget, as modified; Increase/(decrease)		\$ 5,000		\$ 0	\$ 0
Amount changed from request				\$ -	\$ (5,000)
Engineering			\$ 5,000	\$ 5,000	
<b>84</b>	<b>To #49-3372 Imp Fees</b>			\$ -	
Prior year budget, as modified; Increase/(decrease)		\$ 147,000		\$ (147,000)	\$ (147,000)
Amount changed from request				\$ -	\$ -
to 49-3372					
<b>85</b>	<b>To #50-3373 (replacement)</b>			\$ -	
Prior year budget, as modified; Increase/(decrease)		\$ 440,800		\$ (440,800)	\$ (440,800)
Amount changed from request				\$ -	\$ -
to 50-3373					
<b>Total expenditures</b>			\$ 3,087,313	\$ 3,087,313	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 2,982,378		\$ 104,935	\$ 104,935
Amount changed from request				\$ -	\$ (3,087,313)

FUND: ENTERPRISE

DEPT: SEWER

ACCT #: 52

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>OPERATING REVENUE:</b>							
3720	Fund Balance Surplus	381,493	351,752	-	365,423	596,939	63.4%
3732	Service fee	2,294,773	2,327,799	2,449,585	2,550,000	2,863,088	12.3%
3744	Wheeling fee	-	7,558	3,779	3,778	3,778	0.0%
3790	Misc Temp Conn/Shut	-	-	-	-	-	-
3739	Total Operating Rev	2,676,266	2,687,109	2,453,364	2,919,201	3,463,805	18.7%
<b>NON-OPERATING REVENUE:</b>							
3610	Interest	3,159	27,633	23,487	3,200	3,200	0.0%
3622	Impact fee-payback	13,190	4,294	8,012	7,910	7,910	0.0%
3630	Contributed Capital - Development			316,629			
3690	Sundry	-	-	-			
3749	Total Non-Oper Rev	16,349	31,927	348,128	11,110	11,110	0.0%
3799	DEPT TOTAL	2,692,615	2,719,036	2,801,491	2,930,311	3,474,915	18.6%

FUND: ENTERPRISE  
 DEPT: SEWER  
 ACCT #: 52

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>PERSONNEL:</b>							
4011	Salaries	128,658	119,425	<b>140,624</b>	<b>136,487</b>	<b>126,401</b>	-7.4%
4012	Temporary Employees	6,103	9,425	-	<b>12,000</b>	<b>12,000</b>	0.0%
4013	Employee Benefits	51,771	74,992	<b>79,179</b>	<b>87,411</b>	<b>79,681</b>	-8.8%
4014	Pension Expense			(2,469)			
4015	Overtime	1,229	1,551	<b>3,475</b>	<b>2,400</b>	<b>2,900</b>	20.8%
4019	Total Personnel	187,761	205,393	<b>220,810</b>	<b>238,298</b>	<b>220,983</b>	-7.3%
<b>OTHER OPERATING:</b>							
4021	Administrative Services	113,084	125,638	<b>128,015</b>	<b>164,358</b>	<b>195,692</b>	19.1%
4023	Meeting & Training	914	1,551	<b>1,966</b>	<b>4,300</b>	<b>5,500</b>	27.9%
4025	Equip supply/maint	17,671	15,763	<b>15,739</b>	<b>19,900</b>	<b>19,900</b>	0.0%
4033	Bank/interest charges	643	280	<b>415</b>	<b>460</b>	<b>460</b>	0.0%
4035	Motor Pool (o & m)	35,451	35,921	<b>40,429</b>	<b>42,043</b>	<b>42,506</b>	1.1%
4036	Motor Pool (replacement)	16,398	17,529	<b>15,569</b>	<b>22,259</b>	<b>40,759</b>	83.1%
4037	Professional Services	-	-	-	<b>500</b>	<b>500</b>	0.0%
4039	Sewer District	1,834,278	1,857,661	<b>1,851,043</b>	<b>1,906,362</b>	<b>2,000,000</b>	4.9%
4040	West Point Wheeling	-	-	-	<b>4,985</b>	<b>4,985</b>	0.0%
4053	Depreciation	128,166	150,721	<b>157,593</b>	<b>150,000</b>	<b>165,000</b>	10.0%
4059	Total Other Operating	2,146,604	2,205,065	<b>2,210,768</b>	<b>2,315,166</b>	<b>2,475,303</b>	6.9%
4069	Total Operating	2,334,365	2,410,458	<b>2,431,578</b>	<b>2,553,465</b>	<b>2,696,285</b>	5.6%
<b>CAPITAL EXPENSES</b>							
4072	Improvements-Impact	-	-	-	-	-	-
4073	Improvements	156,438	182,709	<b>12,641</b>	<b>205,000</b>	<b>160,000</b>	-22.0%
4074	Equipment	-	68,000	<b>4,000</b>	<b>173,500</b>	<b>300,000</b>	72.9%
4076	Engineering	-	-	-	-	<b>5,000</b>	
4079	Total Capital Expenses	156,438	250,709	<b>16,641</b>	<b>378,500</b>	<b>465,000</b>	22.9%
4099	DEPT TOTAL	2,490,802	2,661,167	<b>2,448,219</b>	<b>2,931,965</b>	<b>3,161,285</b>	7.8%

**Sewer****Fiscal Year Ending June 30, 2026****Line Item Detail**

<b>Fund</b>	<b>52</b>
<b>Dept</b>	<b>40</b>

		<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
<b>Account</b>				
<b>11</b>	<b>Salaries &amp; wages</b>	\$ 126,401	\$ 126,401	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 136,487.00	\$ (10,086)	\$ (10,086)	\$ (136,487)
Amount changed from request		\$ -	\$ -	\$ (126,401)
Salaries and Wages		\$ 126,401	\$ 126,401	
<b>12</b>	<b>Temporary Employees</b>	\$ 12,000	\$ 12,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 12,000.00	\$ -	\$ -	\$ (12,000)
Amount changed from request		\$ -	\$ -	\$ (12,000)
Temporary Employees		\$ 12,000	\$ 12,000	
<b>13</b>	<b>Employee Benefits</b>	\$ 79,681	\$ 79,681	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 87,411.00	\$ (7,730)	\$ (7,730)	\$ (87,411)
Amount changed from request		\$ -	\$ -	\$ (79,681)
Employee Benefits		\$ 79,681	\$ 79,681	
<b>15</b>	<b>Overtime</b>	\$ 2,900	\$ 2,900	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,400.00	\$ 500	\$ 500	\$ (2,400)
Amount changed from request		\$ -	\$ -	\$ (2,900)
Overtime		\$ 2,900	\$ 2,900	
<b>21</b>	<b>Administrative Services</b>	\$ 195,692	\$ 195,692	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 164,358.00	\$ 31,334	\$ 31,334	\$ (164,358)
Amount changed from request		\$ -	\$ -	\$ (195,692)
Administrative Services		\$ 195,692	\$ 195,692	
<b>23</b>	<b>Meetings/Training</b>	\$ 5,500	\$ 5,500	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 4,300.00	\$ 1,200	\$ 1,200	\$ (4,300)
Amount changed from request		\$ -	\$ -	\$ (5,500)
Certifications		\$ 600	\$ 600	
Workshops & Conference		\$ 4,000	\$ 4,000	
CDL		\$ 900	\$ 900	

**Sewer****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	52				City Manager/Council		Adopted
Dept	40				Requested	Recommendation	Budget
<b>25</b>	<b>Equip Supplies/Maint</b>				\$ 19,900	\$ 19,900	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 19,900.00			\$ -	\$ -	\$ (19,900)
Amount changed from request					\$ -	\$ -	\$ (19,900)
Sewer Cleaning		\$ 1,300	\$ 1,300				
Camera Repair		\$ 2,000	\$ 2,000				
Manhole, Risers, Collars		\$ 3,800	\$ 3,800				
Tools, Safety Equipment, Truck Repairs		\$ 2,500	\$ 2,500				
Sewer Repairs		\$ 4,000	\$ 4,000				
Sewer Truck Hose, Nozzles, Cutters		\$ 3,000	\$ 3,000				
HEP Vaccinations		\$ 500	\$ 500				
GIS License & Support		\$ 2,800	\$ 2,800				
<b>33</b>	<b>Bank Analysis/Interest</b>				\$ 460	\$ 460	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 460.00			\$ -	\$ -	\$ (460)
Amount changed from request					\$ -	\$ -	\$ (460)
Bank/Interest Charges		\$ 460	\$ 460				
<b>35</b>	<b>Motor Pool (op)</b>				\$ 42,506	\$ 42,506	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 42,043.00			\$ 463	\$ 463	\$ (42,043)
Amount changed from request					\$ -	\$ -	\$ (42,506)
Motot Pool Operations		\$ 42,506	\$ 42,506				
<b>36</b>	<b>Motor Pool (replacement)</b>				\$ 40,759	\$ 40,759	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 22,259.00			\$ 18,500	\$ 18,500	\$ (22,259)
Amount changed from request					\$ -	\$ -	\$ (40,759)
Motor Pool Replacement		\$ 40,759	\$ 40,759				
<b>37</b>	<b>Professional Service</b>				\$ 500	\$ 500	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 500.00			\$ -	\$ -	\$ (500)
Amount changed from request					\$ -	\$ -	\$ (500)
Professional Services		\$ 500	\$ 500				
<b>39</b>	<b>Sewer District</b>				\$ 2,000,000	\$ 2,000,000	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 1,906,362.00			\$ 93,638	\$ 93,638	\$ (1,906,362)
Amount changed from request					\$ -	\$ -	\$ (2,000,000)
Sewer District Fee		\$ 2,000,000	\$ 2,000,000				

**Sewer****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	52				City Manager/Council		Adopted
Dept	40				Requested	Recommendation	Budget
<b>40</b>	<b>West Point Wheeling</b>				\$ 4,985	\$ 4,985	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 4,985.00			\$ -	\$ -	\$ (4,985)
Amount changed from request					\$ -	\$ -	\$ (4,985)
West Point Wheeling Fee					\$ 4,985	\$ 4,985	
<b>53</b>	<b>Depreciation</b>				\$ 165,000	\$ 165,000	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 150,000.00			\$ 15,000	\$ 15,000	\$ (150,000)
Amount changed from request					\$ -	\$ -	\$ (165,000)
Depreciation					\$ 165,000	\$ 165,000	
<b>73</b>	<b>Improvements</b>				\$ 160,000	\$ 160,000	
Prior year budget, as modified; Increase/(decrease)		\$ 205,000.00			\$ (45,000)	\$ (45,000)	\$ (205,000)
Amount changed from request					\$ -	\$ -	\$ (160,000)
Sewer Lining/ 1800 N improvment					\$ 150,000	\$ 150,000	
RV Dump					\$ 10,000	\$ 10,000	
<b>74</b>	<b>Equipment</b>				\$ 300,000	\$ 300,000	
Prior year budget, as modified; Increase/(decrease)		\$ 173,500.00			\$ 126,500	\$ 126,500	\$ (173,500)
Amount changed from request					\$ -	\$ -	\$ (300,000)
\$150k is carryover for sewer truck					\$ 300,000	\$ 300,000	
<b>76</b>	<b>Engineering</b>				\$ 5,000	\$ 5,000	
Prior year budget, as modified; Increase/(decrease)		\$ -			\$ 5,000	\$ 5,000	\$ -
Amount changed from request					\$ -	\$ -	\$ (5,000)
Engineering					\$ 5,000	\$ 5,000	
<b>Total expenditures</b>					\$ 3,161,285	\$ 3,161,285	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ 2,931,965.00			\$ 229,320	\$ 229,320	\$ (2,931,965)
Amount changed from request					\$ -	\$ -	\$ (3,161,285)

FUND: ENTERPRISE

DEPT: STORM DRAIN

ACCT #: 53

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>OPERATING REVENUE:</b>							
3370	Carryover SD fund	169,976	341,952	-	<b>432,813</b>	<b>570,785</b>	<b>31.9%</b>
3732	Service fee	490,117	523,308	<b>644,428</b>	<b>750,000</b>	<b>1,201,581</b>	<b>60.2%</b>
3744	Wheeling Fees-WPC	-	-	-	-	-	-
3790	Misc	-	-	-	-	-	-
3739	Total Operating Rev	660,093	865,260	<b>644,428</b>	<b>1,182,813</b>	<b>1,772,366</b>	<b>49.8%</b>
<b>NON-OPERATING REVENUE:</b>							
3610	Interest	3,144	44,817	<b>42,152</b>	<b>2,180</b>	<b>2,180</b>	<b>0.0%</b>
3622	Impact Fee (Development)	170,755	74,992	<b>91,896</b>	<b>70,000</b>		<b>-100.0%</b>
3623	SWPPP plan checks	6,241	2,209	<b>2,600</b>	<b>3,000</b>	<b>3,000</b>	<b>0.0%</b>
3720	Carryover Impact fees	1,080,000	626,000	-	<b>586,000</b>	<b>270,000</b>	<b>-53.9%</b>
3630	Contributed Capital - Development			<b>443,134</b>			
3749	Total Non-Oper Rev	1,260,139	748,018	<b>579,782</b>	<b>661,180</b>	<b>275,180</b>	<b>-58.4%</b>
3799	DEPT TOTAL	1,920,232	1,613,278	<b>1,224,210</b>	<b>1,843,994</b>	<b>2,047,547</b>	<b>11.0%</b>

FUND: ENTERPRISE  
DEPT: STORM DRAIN  
ACCT #: 53

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>PERSONNEL:</b>							
4011	Salaries	128,541	137,840	<b>154,580</b>	<b>156,804</b>	<b>190,555</b>	<b>21.5%</b>
4012	Temp Employees	14,369	2,496	<b>9,884</b>	<b>22,000</b>	<b>22,000</b>	<b>0.0%</b>
4013	Employee Benefits	67,385	87,584	<b>91,342</b>	<b>103,927</b>	<b>117,073</b>	<b>12.6%</b>
4014	Pension Expense			<b>(2,788)</b>			
4015	Overtime	1,316	2,652	<b>1,142</b>	<b>1,800</b>	<b>2,300</b>	<b>27.8%</b>
4019	Total Personnel	211,611	230,571	<b>254,159</b>	<b>284,531</b>	<b>331,929</b>	<b>16.7%</b>
<b>OPERATING:</b>							
4021	Administrative Service	113,084	125,638	<b>128,015</b>	<b>127,060</b>	<b>148,251</b>	<b>16.7%</b>
4023	Meeting/Training	1,112	2,107	<b>1,831</b>	<b>1,700</b>	<b>5,350</b>	<b>214.7%</b>
4024	Supply Maintenance	-	1,117	<b>1,561</b>	<b>2,800</b>	<b>3,000</b>	<b>7.1%</b>
4025	Equipment Supply/Maint	19,708	24,170	<b>26,397</b>	<b>30,150</b>	<b>30,400</b>	<b>0.8%</b>
4033	Bank/interest charges	195	97	<b>132</b>	<b>205</b>	<b>205</b>	<b>0.0%</b>
4035	Motor Pool (oper)	41,572	42,123	<b>47,409</b>	<b>49,301</b>	<b>49,845</b>	<b>1.1%</b>
4036	Motor Pool (replacement)	29,735	29,826	<b>29,826</b>	<b>36,516</b>	<b>48,311</b>	<b>32.3%</b>
4040	West Point Wheeling	-	-	<b>21</b>	<b>3,080</b>	<b>3,080</b>	<b>0.0%</b>
4047	Land Drain Maintenance	2,513	5,377	<b>3,457</b>	<b>7,000</b>	<b>7,000</b>	<b>0.0%</b>
4053	Depreciation	175,373	199,449	<b>207,175</b>	<b>198,352</b>	<b>218,187</b>	<b>10.0%</b>
4058	Coalition Expenses	269	3,004	<b>3,633</b>	<b>3,900</b>	<b>3,700</b>	<b>-5.1%</b>
4059	Total Expenses	383,561	432,908	<b>449,458</b>	<b>460,064</b>	<b>517,329</b>	<b>12.4%</b>
4069	Total Operating	595,172	663,479	<b>703,616</b>	<b>744,595</b>	<b>849,258</b>	<b>14.1%</b>
<b>CAPITAL EXPENSES:</b>							
4072	Improvements (Impact)	-	341,904	<b>11,333</b>	<b>766,000</b>	<b>270,000</b>	<b>-64.8%</b>
4073	Improvements	5,384	29,568	<b>45,819</b>	<b>165,000</b>	<b>175,000</b>	<b>6.1%</b>
4074	Equipment	-	-	<b>4,000</b>	<b>173,500</b>	<b>300,000</b>	<b>72.9%</b>
4076	Engineering	339	-	<b>23,623</b>	<b>3,500</b>	<b>3,500</b>	<b>0.0%</b>
4079	Total Capital	5,723	371,472	<b>84,775</b>	<b>1,108,000</b>	<b>748,500</b>	<b>-32.4%</b>
4099	DEPT TOTAL	600,894	1,034,952	<b>788,391</b>	<b>1,852,596</b>	<b>1,597,759</b>	<b>-13.8%</b>

**Storm Drain****Fiscal Year Ending June 30, 2026****Line Item Detail****Fund 53****Dept 40**

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>11 Salaries &amp; wages</b>		\$ 190,555	\$ 190,555	-
Prior year budget, as modified; Increase/(decrease)	\$ 156,804.00	\$ 33,751	\$ 33,751	\$ (156,804)
Amount changed from request		\$	-	\$ (190,555)
Salaries and Wages		\$ 190,555	\$ 190,555	
<b>12 Temporary Employees</b>		\$ 22,000	\$ 22,000	-
Prior year budget, as modified; Increase/(decrease)	\$ 22,000.00	\$ -	\$ -	\$ (22,000)
Amount changed from request		\$	-	\$ (22,000)
Temporary Employee		\$ 22,000	\$ 22,000	
<b>13 Employee Benefits</b>		\$ 117,073	\$ 117,073	-
Prior year budget, as modified; Increase/(decrease)	\$ 103,927.00	\$ 13,146	\$ 13,146	\$ (103,927)
Amount changed from request		\$	-	\$ (117,073)
Employee Benefits		\$ 117,073	\$ 117,073	
<b>15 Overtime</b>		\$ 2,300	\$ 2,300	-
Prior year budget, as modified; Increase/(decrease)	\$ 1,800.00	\$ 500	\$ 500	\$ (1,800)
Amount changed from request		\$	-	\$ (2,300)
Overtime		\$ 2,300	\$ 2,300	
<b>21 Administrative Services</b>		\$ 148,251	\$ 148,251	-
Prior year budget, as modified; Increase/(decrease)	\$ 127,060.00	\$ 21,191	\$ 21,191	\$ (127,060)
Amount changed from request		\$	-	\$ (148,251)
Administrative Services		\$ 148,251	\$ 148,251	
<b>23 Meetings/Training</b>		\$ 5,350	\$ 5,350	-
Prior year budget, as modified; Increase/(decrease)	\$ 1,700.00	\$ 3,650	\$ 3,650	\$ (1,700)
Amount changed from request		\$	-	\$ (5,350)
Certifications (SWPPP)		\$ 300	\$ 300	
Workshops/Conferences		\$ 3,650	\$ 3,650	
RSI & RSR		\$ 500	\$ 500	
CDL		\$ 100	\$ 100	
APWA Storm Water		\$ 800	\$ 800	
<b>24 Supply Maintenance</b>		\$ 3,000	\$ 3,000	-
Prior year budget, as modified; Increase/(decrease)	\$ 2,800.00	\$ 200	\$ 200	\$ (2,800)
Amount changed from request		\$	-	\$ (3,000)
GIS Renewal and Support		\$ 2,800	\$ 2,800	
Breakroom Materials		\$ 200	\$ 200	

**Storm Drain**

Fiscal Year Ending June 30, 2026

**Line Item Detail**

Fund 53

Dept 40

			Requested	City Manager/Council Recommendation	Adopted Budget
<b>25</b>	<b>Equip Supplies/Maint</b>		\$ 30,400	\$ 30,400	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 30,150.00		\$ 250	\$ 250	\$ (30,150)
Amount changed from request			\$ -	\$ (30,400)	
State of Utah Permit			\$ 2,000	\$ 2,000	
Pond Chemicals			\$ 4,000	\$ 4,000	
Site Inspection & SWPP software			\$ 2,400	\$ 2,400	
Manhole, Risers, Collars, Repairs			\$ 8,500	\$ 8,500	
Tools, Safety Equip, Truck Repair			\$ 2,000	\$ 2,000	
Pipe Cleaning and Dump Fees			\$ 1,500	\$ 1,500	
Sweeper Brooms and Repairs			\$ 7,000	\$ 7,000	
Stormwater Training City Wide			\$ 3,000	\$ 3,000	
<b>33</b>	<b>Bank Analysis/Interest</b>		\$ 205	\$ 205	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 205.00		\$ -	\$ -	\$ (205)
Amount changed from request			\$ -	\$ (205)	
Bank Interest Charges			\$ 205	\$ 205	
<b>35</b>	<b>Motor Pool (op)</b>		\$ 49,846	\$ 49,846	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 49,301.00		\$ 545	\$ 545	\$ (49,301)
Amount changed from request			\$ -	\$ (49,846)	
Motor Pool Operation			\$ 49,846	\$ 49,846	
<b>36</b>	<b>Motor Pool (replacement)</b>		\$ 48,311	\$ 48,311	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 36,516.00		\$ 11,795	\$ 11,795	\$ (36,516)
Amount changed from request			\$ -	\$ (48,311)	
Motor Pool Replacement			\$ 48,311	\$ 48,311	
<b>40</b>	<b>West Point Wheeling</b>		\$ 3,080	\$ 3,080	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 3,080.00		\$ -	\$ -	\$ (3,080)
Amount changed from request			\$ -	\$ (3,080)	
West Point Wheeling Fee			\$ 3,080	\$ 3,080	
<b>47</b>	<b>Land Drain Maintenance</b>		\$ 7,000	\$ 7,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 7,000.00		\$ -	\$ -	\$ (7,000)
Amount changed from request			\$ -	\$ (7,000)	
Land Drain Maintenance			\$ 7,000	\$ 7,000	

**Storm Drain****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	53			City Manager/Council	Adopted	
Dept	40			Requested	Recommendation	Budget
<b>53</b>	<b>Depreciation</b>			\$ 218,187	\$ 218,187	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 198,352.00			\$ 19,835	\$ 19,835	\$ (198,352)
Amount changed from request				\$ -	\$ -	\$ (218,187)
Depreciation				\$ 218,187	\$ 218,187	
<b>58</b>	<b>Coalition Expenses</b>			\$ 3,700	\$ 3,700	
Prior year budget, as modified; Increase/(decrease)	\$ 3,900.00			\$ (200)	\$ (200)	\$ (3,900)
Amount changed from request				\$ -	\$ -	\$ (3,700)
Coalition Expense				\$ 3,700	\$ 3,700	
<b>72</b>	<b>Impact Fee Improv</b>			\$ 270,000	\$ 270,000	
Prior year budget, as modified; Increase/(decrease)	\$ 766,000.00			\$ (496,000)	\$ (496,000)	\$ (766,000)
Amount changed from request				\$ -	\$ -	\$ (270,000)
Improvements (Impact)				\$ 270,000	\$ 270,000	
<b>73</b>	<b>Improvements</b>			\$ 175,000	\$ 175,000	
Prior year budget, as modified; Increase/(decrease)	\$ 165,000.00			\$ 10,000	\$ 10,000	\$ (165,000)
Amount changed from request				\$ -	\$ -	\$ (175,000)
Catach Basin Reconstruction				\$ 155,000	\$ 155,000	
SWPPP Shop Yard				\$ 10,000	\$ 10,000	
RV Dump				\$ 10,000	\$ 10,000	
<b>74</b>	<b>Equipment</b>			\$ 300,000	\$ 300,000	
Prior year budget, as modified; Increase/(decrease)	\$ 173,500.49			\$ 126,500	\$ 126,500	\$ (173,500)
Amount changed from request				\$ -	\$ -	\$ (300,000)
\$150k is carryover for sewer truck				\$ 300,000	\$ 300,000	
<b>76</b>	<b>Engineering</b>			\$ 3,500	\$ 3,500	
Prior year budget, as modified; Increase/(decrease)	\$ 3,500.49			\$ (0)	\$ (0)	\$ (3,500)
Amount changed from request				\$ -	\$ -	\$ (3,500)
Engineering				\$ 3,500	\$ 3,500	
<b>Total expenditures</b>				\$ 1,597,759	\$ 1,597,759	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 1,852,595.98			\$ (254,837)	\$ (254,837)	\$ (1,852,596)
Amount changed from request				\$ -	\$ -	\$ (1,597,759)

FUND: ENTERPRISE  
DEPT: SOLID WASTE  
ACCT #: 54

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
REVENUE:							
3610 Interest		2,390	17,902	18,997	2,080	2,080	0.0%
3720 Fund Balance		42,585	151,896	-	16,794	99,946	495.1%
3630 Grabage Can Transport Fee				5,127			
3731 Collection fees		1,800,349	1,855,724	2,029,962	2,000,000	2,088,080	4.4%
3799 DEPT TOTAL		1,845,324	2,025,522	2,054,085	2,018,874	2,190,106	8.5%

FUND: ENTERPRISE  
DEPT: SOLID WASTE  
ACCT #: 54

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
PERSONNEL:							
4011 Salaries		78,671	83,857	91,866	88,179	80,292	-8.9%
4012 Temp Employees		3,322	-	-	800	800	0.0%
4013 Employee Benefits		47,493	54,057	54,519	51,276	46,711	-8.9%
4014 Pension Expense				(1,585)			
4015 Overtime		867	141	1,386	800	800	0.0%
4019 Total Personnel		130,352	138,055	146,186	141,055	128,603	-8.8%
OPERATING:							
4021 Administrative Service		203,613	224,474	228,720	282,581	329,711	16.7%
4025 Equipment Maintenance		-	297	311	450	450	0.0%
4033 Bank/interest charges		557	221	360	460	460	0.0%
4035 Motor Pool (oper)		54,419	55,141	64,981	64,537	65,249	1.1%
4036 Motor Pool (replacement)		-	2,920	-	2,920	3,776	29.3%
4039 Dump Charges		866,052	884,916	900,856	883,450	883,450	0.0%
4042 Collection Charges		489,381	507,754	537,749	514,620	536,749	4.3%
4045 Special Clean-ups		40,403	52,026	58,356	50,000	50,000	0.0%
4053 Depreciation		2,454	2,454	2,454	4,400	4,840	10.0%
4059 Total Expenses		1,656,878	1,730,203	1,793,787	1,803,419	1,874,684	4.0%
4069 Total Operating		1,787,230	1,868,258	1,939,972	1,944,474	2,003,287	3.0%
CAPITAL EXPENSES:							
4073 Improvements		-	-	-			
4074 Equipment		56,838	102,159	50,912	89,000	84,000	-5.6%
4079 Total Capital		56,838	102,159	50,912	89,000	84,000	-5.6%
4099 DEPT TOTAL		1,844,068	1,970,417	1,990,885	2,033,474	2,087,287	2.6%

**Solid Waste****Fiscal Year Ending June 30, 2026****Line Item Detail**

Fund	54
Dept	40

Requested	City Manager/Council Recommendation	Adopted Budget
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**Account**

<b>11 Salaries &amp; wages</b>	\$ 80,292	\$ 80,292	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ (7,887)	\$ (7,887)	\$ (88,179)
Amount changed from request	\$ -	\$ -	\$ (80,292)
Salaries and Wages	\$ 80,292	\$ 80,292	
<b>12 Temporary Employees</b>	\$ 800	\$ 800	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ -	\$ -	\$ (800)
Amount changed from request	\$ -	\$ -	\$ (800)
Temporary Employees	\$ 800	\$ 800	
Add Lines Here			
<b>13 Employee Benefits</b>	\$ 46,711	\$ 46,711	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ (4,565)	\$ (4,565)	\$ (51,276)
Amount changed from request	\$ -	\$ -	\$ (46,711)
Employee Benefits	\$ 46,711	\$ 46,711	
<b>15 Overtime</b>	\$ 800	\$ 800	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ -	\$ -	\$ (800)
Amount changed from request	\$ -	\$ -	\$ (800)
Overtime	\$ 800	\$ 800	
<b>21 Administrative Services</b>	\$ 329,711	\$ 329,711	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 47,130	\$ 47,130	\$ (282,581)
Amount changed from request	\$ -	\$ -	\$ (329,711)
Administration	\$ 329,711	\$ 329,711	
<b>25 Equip Supplies/Maint</b>	\$ 450	\$ 450	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ -	\$ -	\$ (450)
Amount changed from request	\$ -	\$ -	\$ (450)
Lids, Wheels, Axles, Parts	\$ 450	\$ 450	
<b>33 Bank Analysis/Interest</b>	\$ 460	\$ 460	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ -	\$ -	\$ (460)
Amount changed from request	\$ -	\$ -	\$ (460)
Bank/Interest Charges	\$ 460	\$ 460	

## Solid Waste

Fiscal Year Ending June 30, 2026

## Line Item Detail

Fund	54				City Manager/Council		Adopted
Dept	40				Requested	Recommendation	Budget
<b>35</b>	<b>Motor Pool (op)</b>				\$ 65,249	\$ 65,249	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 64,537.00				\$ 712	\$ 712	\$ (64,537)
Amount changed from request					\$ -	\$ -	\$ (65,249)
Motor Pool Operating					\$ 65,249	\$ 65,249	
<b>36</b>	<b>Motor Pool (replacement)</b>				\$ 3,776	\$ 3,776	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,920.00				\$ 856	\$ 856	\$ (2,920)
Amount changed from request					\$ -	\$ -	\$ (3,776)
Motor Pool Replacement					\$ 3,776	\$ 3,776	
<b>39</b>	<b>Dump Charges</b>				\$ 883,450	\$ 883,450	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 883,450.00				\$ -	\$ -	\$ (883,450)
Amount changed from request					\$ -	\$ -	\$ (883,450)
Dump Charges					\$ 883,450	\$ 883,450	
<b>42</b>	<b>Collection Charges</b>				\$ 536,749	\$ 536,749	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 514,620.00				\$ 22,129	\$ 22,129	\$ (514,620)
Amount changed from request					\$ -	\$ -	\$ (536,749)
Collection Charges					\$ 536,749	\$ 536,749	
<b>45</b>	<b>Special Clean-ups</b>				\$ 50,000	\$ 50,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 50,000.00				\$ -	\$ -	\$ (50,000)
Amount changed from request					\$ -	\$ -	\$ (50,000)
Special Clean-ups					\$ 50,000	\$ 50,000	
<b>53</b>	<b>Depreciation</b>				\$ 4,840	\$ 4,840	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 4,400.49				\$ 440	\$ 440	\$ (4,400)
Amount changed from request					\$ -	\$ -	\$ (4,840)
Depreciation					\$ 4,840	\$ 4,840	
<b>74</b>	<b>Equipment</b>				\$ 84,000	\$ 84,000	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 89,000.49				\$ (5,001)	\$ (5,001)	\$ (89,000)
Amount changed from request					\$ -	\$ -	\$ (84,000)
Garbage Cans					\$ 84,000	\$ 84,000	
<b>Total expenditures</b>					\$ 2,087,287	\$ 2,087,287	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,033,473.98				\$ 53,813	\$ 53,813	\$ (2,033,474)
Amount changed from request					\$ -	\$ -	\$ (2,087,287)

FUND: NON-EXPENDABLE TRUST  
 DEPT: CEMETERY PERPETUAL CARE  
 ACCT#: 71

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>REVENUE:</b>							
3482	Perpetual Care Fees	51,400	23,025	26,900	32,840	32,840	0.0%
3483	Niche perpetual care fee	-	900	600	900	900	0.0%
3484	Ossuary perpetual care	-	-	-			
3610	Interest Earned	3,141	29,990	44,883	2,200	2,200	0.0%
3671	Trans from Gen Fund	-	-	-			
3699	DEPT TOTAL	54,541	53,915	72,383	35,940	35,940	0.0%

FUND: NON-EXPENDABLE TRUST  
 DEPT: CEMETERY PERPETUAL CARE  
 ACCT#: 71

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>EXPENSES:</b>							
4055	Investment in pool	54,541	53,915	35,940	35,940	35,940	0.0%
4091	Transfer to Gen Fund	-	-	-			
4099	DEPT TOTAL	54,541	53,915	35,940	35,940	35,940	0.0%

**Cemetery Perpetual Care**

**Fiscal Year Ending June 30, 2026**

**Line Item Detail**

**Fund 71**  
**Dept 40**

		<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
<b>Account</b>				
<b>55 Investment in Pool</b>		\$ 35,940	\$ 35,940	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 35,940.00	\$ -	\$ -	\$ (35,940)
Amount changed from request		\$ -	\$ -	\$ (35,940)
Investment in Pool		\$ 35,940	\$ 35,940	
<b>Total expenditures</b>				
<b>55 Investment in Pool</b>		\$ 35,940	\$ 35,940	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 35,940.00	\$ -	\$ -	\$ (35,940)
Amount changed from request		\$ -	\$ -	\$ (35,940)

**FUND: CAPITAL IMPROVEMENT PROJECTS**  
**DEPT: Park Construction Projects**  
**ACCOUNT # 34**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>REVENUE</b>							
3610 Interest		2,257	43,135	62,235	12,750	12,750	0.0%
3671 Trans fr Gen Fd(impact)		612,189	90,739	122,496	168,000	240,000	42.9%
3720 #34 Fund Bal (Imp fees)		412,962	620,500	-	1,103,000	1,100,000	-0.3%
3699 Total Revenue		1,027,408	754,374	184,731	1,283,750	1,352,750	5.4%

**FUND: CAPITAL IMPROVEMENT PROJECTS**  
**DEPT: Park Construction Projects**  
**ACCOUNT # 34**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>EXPENDITURES</b>							
4011 Salaries					1,528		
4012 Temporaries							
4013 Benefits		1,343	201	957	-	-	
4015 Overtime		979	449	-	-	-	
4073 Improvement projects		208,517	187,259	48,179	1,283,750	1,100,000	-14.3%
4069 Total Expenditures		210,839	187,909	50,664	1,283,750	1,100,000	-14.3%

**FUND: CAPITAL PROJECT - GENERAL**  
**DEPT: SPECIAL ROADWAY/STREET PROJECTS**  
**ACCOUNT #:37 -REVENUE**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>REVENUE</b>							
	3320 Trans from Gen Fund	-	-	-	-	-	
	3610 Interest	4,045	11,256	8,455	1,800	1,800	0.0%
	3670 Trans fr GF(property tax)	470,460	490,870	500,650	544,640	544,640	0.0%
	3671 Trans from GF(Class C)	166,984	-	271,891			
	3673 Trans from GF(gas sales tax)	398,760	599,383	423,560	460,000	460,000	0.0%
	3678 CDBG County grant	75,000	-	105,000			
	3720 Fund Balance Surplus	582,593	694,000	-			
	3790 Reimbursements	93,000	-	-			
	<b>3699 Total Revenue</b>	<b>2,267,842</b>	<b>1,795,508</b>	<b>1,309,556</b>	<b>1,006,440</b>	<b>1,006,440</b>	<b>0.0%</b>

**FUND: CAPITAL PROJECT - GENERAL**  
**DEPT: SPECIAL ROADWAY/STREET PROJECTS**  
**ACCOUNT #:37 -EXPENSES**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>EXPENDITURES</b>							
	4073 Improvements	1,283,131	1,391,574	1,365,597	680,796	680,796	0.0%
	4076 Engineering	242,560	176,960	144,492	100,644	100,644	0.0%
	4085 Trans to #43 - 800 N		150,000	-	225,000	225,000	0.0%
	<b>4069 Total Expenditures</b>	<b>1,885,691</b>	<b>1,718,534</b>	<b>1,510,089</b>	<b>1,006,440</b>	<b>1,006,440</b>	<b>0.0%</b>

**FUND: CAPITAL PROJECT - GENERAL****DEPT: CAPITAL IMPROVEMENT PROJECTS FUND****ACCOUNT # 38 (Revenue)**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>REVENUE</b>							
	3610 Interest Earned	18,646	205,817	124,595	20,000	20,000	0.0%
	3320 Trans from Gen Fund	600,000	-	-		500,000	
	3720 Fund Balance	4,081,360	6,026,364	-	1,392,084	1,392,084	0.0%
	3399 Total Revenue	4,700,006	6,232,181	124,595	1,412,084	1,912,084	35.4%

**FUND: CAPITAL PROJECT - GENERAL****DEPT: CAPITAL IMPROVEMENT PROJECTS FUND****ACCOUNT # 38 (Expenditure)**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>CAPITAL EXPENSE</b>							
	4073 Improvements	5,921,419	2,656,049	-	923,814	1,523,814	64.9%
	4079 Total Capital	5,921,419	2,656,049	-	923,814	1,523,814	64.9%
<b>TRANSFERS:</b>							
4083	To #46-3375 Police/Fire bldg	-	1,600,000	1,400,000	100,000	-	-100.0%
4084	To #47-3375 2000 W water main	-	238,729	-	388,270	388,270	0.0%
4087	To #48-3375 1800 N prject	-	214,000	30,000	-	-	
4088	To #49-3375 Well site prj	-	-	-	-	-	
4089	Total Transfers	104,945	2,052,729	1,430,000	488,270	388,270	-20.5%
4099	DEPT TOTAL	6,026,364	4,708,778	1,430,000	1,412,084	1,912,084	35.4%







### Available Funds:





## Additional Projects

### Available Funds:

Project	Department/Fund	Expenditure Type	Projected Cost
1300 N: 2140 W to 2750 W	Collector Streets		1,419,000.00
2300 N: 2000 W to 2225 W	Collector Streets		516,000.00
1500 W: 2050 N to 2300 N	Collector Streets		691,440.00
2300 N: 1000 W to 1500 W	Collector Streets		1,118,000.00
2300 N: 1500 W to 2000 W	Collector Streets		1,118,000.00
2300 N: 2500 W to 3000 W	Collector Streets		1,204,000.00
1000 W: 1300 N to 1800 N	Collector Streets		1,161,000.00
1500 W: 800 N to 1300 N	Collector Streets		1,118,000.00
2300 N 1500 W Roundabout	Collector Streets		400,000.00
700 W: 950 N to 1300 N	Residential Streets		445,900.00
2500 N: 3000 W to 3200 W	Residential Streets		382,200.00
600 W: 1000 N to 1225 N	Residential Streets		416,500.00
950 N: 525 W to 700 W	Residential Streets		318,500.00
1000 N: 600 W to 750 W	Residential Streets		232,750.00
1200 N: 600 W to 750 W	Residential Streets		232,750.00
Sunrise Park Cul-de-sacs	Residential Streets		323,400.00
780 W: 910 N to 1300 N	Residential Streets		661,500.00
550 W: 1460 N to 1800 N	Residential Streets		612,500.00
1580 N: 550 W to 810 W	Residential Streets		465,500.00
950 N: 1470 N to 1730 N	Residential Streets		441,000.00
900 W: 2075 N to 2300 N	Residential Streets		392,000.00
2050 N: 1000 W to 1500 W	Residential Streets		833,000.00
1640 N: 1500 W to 1220 W	Residential Streets		392,000.00
1220 W: 1640 N to 1800 N	Residential Streets		245,000.00
1075 W: 1460 N to 1580 N	Residential Streets		220,500.00
3000 W: 800 N to 2000 N	Water		TBD
1500 W: 2050 N to 2300 N	Water		TBD
1800 N: 2000 W to 3430 W	Water		3,068,200.00
1000 W: 800 N to 2300 N	Water		1,542,800.00
910 N 750 W (upsize from 6")	Water		TBD
1500 W: 2300 N to Roy	Water		TBD
Tank to 2400 N	Water		TBD
1500 W: 1300 N to 800 N	Water		754,000.00
1300 N: 1500 W to 2000 W Lining	Sewer		TBD
			Remaining Funding Source:
			<b>20,725,440.00</b>
			<b>Total Cost/Funds Spent:</b>

**FUND: SPECIAL REVENUE****DEPT: REDEVELOPMENT AGENCY (RDA)****ACCOUNT #:40**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>REVENUE</b>							
	3310 Tax Increment Receipts	-	-	-	-	-	-
	3610 Interest	2,280	10,458	14,273	4,000	4,000	0.0%
	3720 Fund Balance	331,400	298,900	-	266,000	266,000	0.0%
	3699 Total Revenue	333,680	309,358	14,273	270,000	270,000	0.0%

**FUND: SPECIAL REVENUE****DEPT: REDEVELOPMENT AGENCY (RDA)****ACCOUNT #:40**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>EXPENDITURES</b>							
	4011 Salary	-	-	-	-	-	-
	4012 Temporaries	8,454	1,230	-	-	-	-
	4013 Benefits	1,336	888	-	-	-	-
	4035 Motor Pool (o & m)	5,442	5,514	6,206	6,454	6,525	1.1%
	4036 Motor Pool (replacement)	-	-	-	-	-	-
	4073 Improvements	27,944	13,181	1,537	148,546	263,475	77.4%
<b>TRANSFERS</b>							
	4081 St Light \$ to Gen Fund	4,750	4,750	-	115,000	-	-100.0%
	4099 Total Expenses	49,450	25,563	7,743	270,000	270,000	0.0%

**FUND: SPECIAL REVENUE****DEPT: SANITARY SEWER SPECIAL SERVICE DISTRICT**

ACCOUNT #:42

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>REVENUE</b>							
3358	System Fee	136,003	160,903	186,193	193,000	215,060	11.4%
3610	Interest	1,943	20,239	29,523	2,060	2,060	0.0%
3720	Fund Balance	-	9,280	-		38,290	
3743	Initialization fee	21,600	16,563	23,200	20,000	20,000	0.0%
3699	Total Revenue	159,547	206,985	238,916	215,060	275,410	28.1%

**FUND: SPECIAL REVENUE****DEPT: SANITARY SEWER SPECIAL SERVICE DISTRICT**

ACCOUNT #:42

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>PERSONNEL:</b>							
4011	Salaries	4,899	5,444	6,312	19,090	28,739	50.5%
4012	Temporary Employees	-	-	-			
4013	Employee Benefits	2,989	3,294	3,556	11,262	18,288	62.4%
4014	Pension Expense			(98)			
4015	Overtime	58	9	-	160	160	0.0%
4019	Total Personnel	7,946	8,747	9,769	30,512	47,188	54.7%
<b>OPERATING:</b>							
4021	Administrative Services	6,477	7,120	7,127	15,538	18,081	16.4%
4025	Equip supply/maint	4,171	10,992	50,433	15,763	15,000	-4.8%
4027	Power for Pumping	4,447	4,753	5,107	3,619	3,619	0.0%
4035	Motor Pool (o & m)	3,091	3,132	3,525	3,665	3,706	1.1%
4036	Motor Pool (replacement)	-	-	-	-	-	
4039	N. Davis Sewer Dist	67,854	80,131	89,333	87,210	95,783	9.8%
4053	Depreciation	22,237	22,237	22,237	29,753	24,461	-17.8%
4059	Total Operating	108,277	128,365	177,762	155,548	160,649	3.3%
4069	Total Operating & Personnel	108,277	128,365	187,531	186,061	207,837	11.7%
<b>CAPITAL EXPENSES</b>							
4073	Improvements	-	-	-	-	-	
4076	Engineering	-	-	-	-	20,000	
4079	Total Capital Expenses	-	-	-	-	20,000	
<b>TRANSFERS:</b>							
4082	to Sewer Fund-payback	10,000	-	-	30,000	30,000	0.0%
4089	Total Transfers	10,000	-	-	30,000	30,000	0.0%
4099	DEPT TOTAL	118,277	128,365	187,531	216,061	257,837	19.3%

**Sanitary Sewer Special Service District**
**Fiscal Year Ending June 30, 2026**
**Line Item Detail**
**Fund 42**
**Dept 40**

		<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
<b>Account</b>				
<b>11</b>	<b>Salaries &amp; wages</b>	\$ 28,739	\$ 28,739	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 19,090	\$ 9,649	\$ 9,649	\$ (19,090)
Amount changed from request		\$ -	\$ -	\$ (28,739)
Salaries and Wages		\$ 28,739	\$ 28,739.00	
<b>13</b>	<b>Employee Benefits</b>	\$ 18,288	\$ 18,288.00	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 11,262	\$ 7,026	\$ 7,026	\$ (11,262)
Amount changed from request		\$ -	\$ -	\$ (18,288)
Employee Benefits		\$ 18,288	\$ 18,288.00	
<b>15</b>	<b>Overtime</b>	\$ 160	\$ 160.00	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 160	\$ -	\$ -	\$ (160)
Amount changed from request		\$ -	\$ -	\$ (160)
Overtime		\$ 160	\$ 160	
<b>21</b>	<b>Administrative Services</b>	\$ 18,081	\$ 18,081.00	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 15,538	\$ 2,543	\$ 2,543	\$ (15,538)
Amount changed from request		\$ -	\$ -	\$ (18,081)
Administrative Services		\$ 18,081	\$ 18,081.00	
<b>25</b>	<b>Equip Supplies/Maint</b>	\$ 15,000	\$ 15,000.00	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 15,763	\$ (763)	\$ (763)	\$ (15,763)
Amount changed from request		\$ -	\$ -	\$ (15,000)
SCADA		\$ 12,300	\$ 12,300	
Generator Service		\$ 1,200	\$ 1,200	
Maintenance Supplies		\$ 1,000	\$ 1,000	
Dump Fees		\$ 500	\$ 500	
<b>27</b>	<b>Power for Pumping</b>	\$ 3,619	\$ 3,619.00	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 3,619	\$ -	\$ -	\$ (3,619)
Amount changed from request		\$ -	\$ -	\$ (3,619)
Power for Pumping		\$ 3,619	\$ 3,619	

**Sanitary Sewer Special Service District**

**Fiscal Year Ending June 30, 2026**

**Line Item Detail**

Fund	42				City Manager/Council	Adopted
Dept	40				Recommendation	Budget
<b>35</b>	<b>Motor Pool (op)</b>				\$ 3,706	\$ 3,706.00
Prior year budget, as modified; Increase/(decrease)		\$ 3,665			\$ 41	\$ 41
Amount changed from request					\$	\$ -
Motor Pool (operating)					\$ 3,706	\$ 3,706
<b>36</b>	<b>Motor Pool (replacement)</b>				\$ -	\$ -
Prior year budget, as modified; Increase/(decrease)		\$ -			\$ -	\$ -
Amount changed from request					\$	\$ -
Motor Pool (replacement)					\$	\$ -
<b>39</b>	<b>North Davis Sewer District</b>				\$ 95,783	\$ 95,783.00
Prior year budget, as modified; Increase/(decrease)		\$ 87,210			\$ 8,573	\$ 8,573
Amount changed from request					\$	\$ -
North Davis Sewer District					\$ 95,783	\$ 95,783
<b>53</b>	<b>Depreciation</b>				\$ 24,461	\$ 24,461.00
Prior year budget, as modified; Increase/(decrease)		\$ 29,753			\$ (5,292)	\$ (5,292)
Amount changed from request					\$	\$ -
Depreciation					\$ 24,461	\$ 24,461
<b>76</b>	<b>Engineering</b>				\$ 20,000	\$ 20,000.00
Prior year budget, as modified; Increase/(decrease)		\$ -			\$ 20,000	\$ 20,000
Amount changed from request					\$	\$ -
Engineering- Master Plan Impact Fee					\$ 20,000	\$ 20,000
<b>82</b>	<b>to Sewer Fund-payback</b>				\$ 30,000	\$ 30,000.00
Prior year budget, as modified; Increase/(decrease)		\$ 30,000			\$ (0)	\$ (0)
Amount changed from request					\$	\$ -
Sewer Fund payback					\$ 30,000	\$ 30,000
<b>Total expenditures</b>					\$ 257,837	\$ 257,837.00
Prior year budget, as modified; Increase/(decrease)		\$ 216,061			\$ 41,776	\$ 41,776
Amount changed from request					\$	\$ -
					\$	\$ (257,837)

**FUND: SPECIAL REVENUE****DEPT: CLINTON COMMUNITY ARTS BOARD****ACCOUNT # 24**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>REVENUE</b>							
	3311 Donations-Fees	-	-	1,231			
	3610 Interest	-	-	-			
	3720 Fund Bal-carryover	13,472	12,700	-	11,733	11,733	0.0%
	<b>3699 Total Revenue</b>	<b>13,472</b>	<b>12,700</b>	<b>1,231</b>	<b>11,733</b>	<b>11,733</b>	<b>0.0%</b>

**FUND: SPECIAL REVENUE****DEPT: CLINTON COMMUNITY ARTS BOARD****ACCOUNT # 24**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>EXPENDITURES</b>							
	4024 Office Supply/Maint	-	-	-			
	4044 Fund Raiser Expenses	-	-	-			
	4045 Special Dept Supply	400	400	400			
	4046 Misc. Services	13,072	12,300	1,854	11,733	11,733	0.0%
	<b>4069 Total Expenditures</b>	<b>13,472</b>	<b>12,700</b>	<b>2,254</b>	<b>11,733</b>	<b>11,733</b>	<b>0.0%</b>

Clinton Community Arts Board

Fiscal Year Ending June 30, 2026

Line Item Detail

Fund 24  
Dept 40

		Requested	City Manager/Council Recommendation	Adopted Budget
<b>Account</b>				
<b>46</b>	<b>Misc. Services</b>	\$ 11,733	\$ 11,733	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 11,733.00	\$ -	\$ -	\$ (11,733)
Amount changed from request		\$ -	\$ -	\$ (11,733)
Misc. Services		\$ 11,733	\$ 11,733	
Prior year budget, as modified; Increase/(decrease)	\$ 11,733.00	\$ -	\$ -	\$ (11,733)
Amount changed from request		\$ -	\$ -	\$ (11,733)

**FUND: SPECIAL REVENUE**  
**DEPT: PARCS-501(C.3)**  
**ACCOUNT # 25**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>REVENUE</b>							
3720	Unappropriated Surplus	-	-	-	2,403	-	-100.0%
3311	Donations-Arts Board	-	-	-			
3312	Donations-Recreation	500	-	-			
3313	Donations-Heritage Days	4,810	-	-			
3314	Donations-Park Construc	-	-	-			
3315	Donations-RDA Flowers	-	-	-			
3316	Donations-Police	3,250	-	-			
3317	Donations-Fire	-	-	-			
3318	Donations-Public Works	-	-	-			
3610	Interest	-	-	-			
3671	Trans fr Gen Fund	-	-	-			

**FUND: SPECIAL REVENUE**  
**DEPT: PARCS-501(C.3)**  
**ACCOUNT # 25**

ACCOUNT NUMBER	ACCOUNT NAME	FY 21-22 ACTUAL	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	% Change
<b>TRANSFERS:</b>							
8011	#24 Arts Board	-	-	-			
8012	Gen Fund-Recreation	500	900	-		-	
8013	Gen Fund-Heritage Days	4,810	1,000	500	2,403	85	-96.5%
8014	#34 Park Construction	-	-	-			
8015	#40 RDA-Flowers	-	-	-			
8016	Gen Fund-Police	3,250	1,679	-			
8017	Gen Fund-Fire	-	1,680	-		-	
8018	Gen Fund-Public Works	-	-	-			
8020	Gen Fund-Sundry			2,154			
4099	Total Expenditures	8,560	5,259	2,654	2,403	85	-96.5%

Total of non General Funds	19,220,656	20,670,304	13,432,854	17,884,046	16,169,485	-9.6%
Grand Total of ALLCITY FUNDS	33,891,727	35,674,281	27,596,313	33,639,762	33,120,530	-1.5%

**PARCS (501c3)****Fiscal Year Ending June 30, 2026****Line Item Detail**

<b>Fund</b>	<b>25</b>
<b>Dept</b>	<b>80</b>

		<b>Requested</b>	<b>City Manager/Council Recommendation</b>	<b>Adopted Budget</b>
<b>Account</b>				
<b>13</b>	<b>Gen Fund-Heritage Days</b>	\$ 85	\$ 85	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,403.00	\$ (2,318)	\$ (2,318)	\$ (2,403)
Amount changed from request		\$ -	\$ -	\$ (85)
State Commerce -Licensing		\$ 25	\$ 25	
Federal 990-N Filing with IRS		\$ 60	\$ 60	
<b>Total expenditures</b>				
		\$ 85	\$ 85	\$ -
Prior year budget, as modified; Increase/(decrease)	\$ 2,403.00	\$ (2,318)	\$ (2,318)	\$ (2,403)
Amount changed from request		\$ -	\$ -	\$ (85)

# CLINTON CITY COUNCIL STAFF REPORT

2267 N 1500 W, Clinton, UT 84015

<b>MEETING DATE:</b>	August 5, 2025
<b>CONSENT AGENDA ITEM:</b>	N/A
<b>BUSINESS AGENDA ITEM:</b>	<b>B</b>
<b>PETITIONER(S):</b>	Trevor Cahoon
<b>TYPE OF VOTE:</b>	Roll Call
<b>SUBJECT:</b>	Public Hearing Ordinance 25-08, Executive Salary Increases for FY 26

## RECOMMENDATION

That Council adopt Ordinance 25-08, approving compensation increases for its executive officers for the FY 2026 Budget.

## FISCAL IMPACT

FY 2026 Final Budget Adoption

## SUMMARY

SB 91, titled the "Local Government Officers Compensation Amendments," was introduced and passed during the 2024 Utah State Legislative Session. The intent of the bill is to revise the compensation structure for local government officers.

The bill requires compensation for local government officers to ensure fairness and competitiveness; it requires regular reviews of compensation levels to meet market rates and cost of living changes along with promoting transparency in the process of adjusting compensation for executive officers of the municipality.

## ATTACHMENTS

- Proposed increases for local government executive officers.

## **ORDINANCE 25-05**

### **AN ORDINANCE OF THE CITY COUNCIL OF CLINTON CITY UTAH ENACTING COMPENSATION INCREASES FOR SPECIFIC CITY OFFICERS**

**WHEREAS**, Section 10-9A-501 *et seq.*, Utah Code Annotated, 1953, as amended, grants the authority to municipalities to enact ordinances for the general health, safety and welfare of its residents and citizens; and

**WHEREAS**, the Utah Legislature recently amended Utah Code § 10-3-818 with respect to requirements for obtaining compensation increases for specific City employees; and

**WHEREAS**, the City is now required to publish public notice and hold a separate public hearing on proposed compensation increases for executive municipal officers before adopting those increases; and

**WHEREAS**, the City Council believes that the proposed compensation increases as set forth in Exhibit A are necessary in retaining these employees and will promote the public health, safety, and welfare of the residents of the City; and

**WHEREAS**, the City Council held a separate public hearing on the proposed compensation increases; and

**WHEREAS**, the City Council desires to pass the compensation increases set forth in Exhibit A hereto, which will be included in the City's Fiscal Year 2026 budget.

**NOW, THEREFORE, BE IT ORDAINED** by the Municipal Council of the City of Clinton, Utah as follows:

The attached Exhibit A contains compensation increases for executive municipal officers of the City proposed for inclusion in the City's Fiscal Year 2026 budget.

#### **EFFECTIVE DATE**

This ordinance shall become effective upon signing and its first publication.

**ADOPTED AND PASSED** by the City Council of the City of Clinton, Utah, this 5<sup>th</sup> day of August 2025.

Signed: \_\_\_\_\_  
Brandon Stanger, Mayor

Attest: \_\_\_\_\_  
Lisa Titensor, City Recorder

# Clinton City

## FY 2026 Executive Wage Increases

Position	COLA	Merit
City Manager	2.50%	2.00%
Finance Director	2.50%	2.00%
Police Chief	2.50%	3.00%
Fire Chief	2.50%	3.00%
Community Development Director	2.50%	2.00%
Public Works Director	2.50%	2.00%
Recorder	2.50%	2.00%
Recreation Director	2.50%	2.00%
Assistand Police Chief	2.50%	3.00%
Deputy Fire Chief	2.50%	3.00%
City Treasurer	2.50%	2.00%
Public Works Assistant Director	2.50%	2.00%
Mayor	2.50%	0.00%
City Council Members	2.50%	0.00%

# CLINTON CITY COUNCIL STAFF REPORT

2267 N 1500 W, Clinton, UT 84015

<b>MEETING DATE:</b>	August 5, 2025
<b>CONSENT AGENDA ITEM:</b>	N/A
<b>BUSINESS AGENDA ITEM:</b>	<b>C</b>
<b>PETITIONER(S):</b>	Trevor Cahoon
<b>TYPE OF VOTE:</b>	Roll Call
<b>SUBJECT:</b>	Adoption of FY 2026 Final Budget and Certified Tax Rate

## RECOMMENDATION

That the City Council adopt Resolution 08-25, approving the Final Budget for FY 2026 and adopting the Certified Tax Rate of **.002159**.

## FISCAL IMPACT

Operating revenues and expenditures of \$16.45 million.

## SUMMARY

The attached Resolution provides for the approval of the Final FY 2026 budget and the new Tax Rate certification.

A separate public hearing will also be held to consider executive salary increases for FY 2025-26.

## ATTACHMENTS

- Resolution 08-25

## **RESOLUTION NO. 08-25**

### **A RESOLUTION ADOPTING THE FINAL BUDGET AND CERTIFYING A PROPERTY TAX RATE FOR FISCAL YEAR 2025-26 FOR CLINTON CITY, UTAH**

WHEREAS, Utah Code § 10-6-133 requires municipalities to certify a property tax rate annually; and

WHEREAS, Utah Code § 10-6-118 requires municipalities to adopt a final budget by June 30 of each year, except when a property tax increase is proposed, in which case adoption may occur in August following a public hearing held under the Truth in Taxation process; and

WHEREAS, Clinton City properly noticed and conducted a Truth in Taxation public hearing on August 5, 2025, in compliance with Utah Code § 59-2-919, to consider a proposed property tax revenue increase of 7.06% above the previous year's budgeted revenue, excluding new growth; and

WHEREAS, said tax increase would result in the following changes:

- The annual City tax on a primary residential property valued at \$489,000 would increase from \$542.20 to \$580.66 (an annual increase of \$38.46); and
- The annual City tax on a business property valued at \$489,000 would increase from \$985.82 to \$1,055.75 (an annual increase of \$69.93); and

WHEREAS, if the proposed tax rate is adopted, Clinton City will receive an additional \$290,683 in property tax revenue annually to support general fund operations and public services; and

WHEREAS, the final budget for Fiscal Year 2025–2026 has been prepared, reviewed, and presented for adoption pursuant to applicable law.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Clinton City, Utah:

1. The certified property tax rate for Fiscal Year 2025–2026 is hereby set at **.002159**, as presented at the public hearing.
2. The Final Budget for Fiscal Year 2025–2026, as attached hereto and incorporated by reference, is hereby adopted.

PASSED AND ADOPTED by the Clinton City Council this 5th day of August, 2025.

CLINTON CITY

A Municipal Corporation

By: \_\_\_\_\_  
Brandon Stanger, Mayor

Attest: \_\_\_\_\_  
Lisa Titensor, City Recorder

Posted: August 5, 2025