CLEARFIELD CITY ORDINANCE 2025-19

AN ORDINANCE APPROVING AND ADOPTING THE FINAL BUDGET FOR CLEARFIELD CITY FOR FISCAL YEAR 2026, BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND APPROPRIATING FUNDS FOR THE PURPOSES SET FORTH THEREIN

WHEREAS, a tentative budget was presented and adopted by the City Council on May 13, 2025, as required by law; and

WHEREAS, pursuant to Utah Code Ann, § 10-3-818 a public hearing was noticed and held on May 13, 2025, to receive public comment on proposed increases in executive salaries; and

WHEREAS, pursuant to Utah Code Ann. § 10-6-111 a public hearing was duly noticed and held on August 26, 2025, to review, consider, and adopt the final budget for Fiscal Year 2026 (FY26)

WHEREAS, said public hearings were duly held and all persons present to be heard having been heard; and

WHEREAS, the creation of the budget is governed by established financial policies and statements; and

WHEREAS, the City Council has duly and fully considered the proposed final budget for fiscal year 2026, beginning July 1, 2025, and ending June 30, 2026.

NOW, THEREFORE, be it ordained by the City Council of Clearfield that the final Clearfield City fiscal year 2026 budget, a copy of which is attached hereto and incorporated herein by this reference, is approved and adopted with compensation as laid out in the tentative budget.

Dated this 26th day of August 2025.

CLEARFIELD CITY CORPORATION

Mark R. Shepherd, Mayor

ATTEST:

Nancy R. Dean, City Recorder

VOTE OF THE COUNCIL

AYE: Councilmembers Peterson, Ratchford, Roper, Thompson and Wurth

NAY: None


Fiscal Year 2026 Budget
July 1, 2025 – June 30, 2026
CLEARFIELD
UTAH'S MILITARY CITY

City Manager's Message

July 7, 2025

To the Honorable Mayor, Members of the City Council, and Residents of Clearfield City:

I am pleased to present the Fiscal Year 2026 Budget for Clearfield City, a comprehensive plan that reflects our commitment to fiscal responsibility, transparency, and delivering exceptional municipal services. This budget aligns with our vision to make Clearfield a vibrant, thriving community—a place where people want to be. The budget allocates resources to provide quality municipal services; improve Clearfield's image, livability and economy; and maintain a highly motivated and well-trained workforce.

The FY26 budget addresses key priorities while navigating economic challenges. Sales Tax and Energy Tax, our primary revenue sources, are experiencing slower growth, resulting in a modest budget increase of $100,000 compared to FY25. To maintain service levels, the property tax rate will rise by approximately $340,000. Community development and redevelopment investments remain robust to support long-term growth.

To meet the Council's priorities and our community's evolving needs, the FY26 budget funds critical staffing additions: one Police Lieutenant, one Police Officer, one grant-funded Mental Health Officer, and one Parks Maintenance Worker (or alternatively, contracting for park maintenance services). Through strategic reprioritization, we reduced one Planner position and trimmed general operational expenses by $167,000, ensuring efficiency without compromising service quality.

Recognizing the competitive labor market and low unemployment rates, and to maintain a highly motivated and well-trained workforce, the budget includes a market/merit wage increase and a modest rise in health insurance premiums. These adjustments are vital to attract and retain a skilled, motivated workforce dedicated to serving our community.

The FY26 budget also invests in essential capital projects to enhance infrastructure and quality of life, including:

- Street surface treatments ($538,000)
- Street reconstruction ($484,000)
- Facility improvements ($772,000)
- Water, sewer, and stormwater projects ($3.7 million)
- Canal Trail connection from 200 S to 300 N ($150,000)

To maintain a minimum of 60 days of cash reserves in the General Fund, approximately $3.1 million in projects were deferred or eliminated. One-time costs are primarily funded through reserves, preserving fiscal stability.

I extend my gratitude to our Finance Division for their role in preparing this budget and to the Department Heads and their staff for their ongoing commitment to providing exceptional service with fiscal responsibility as we strive to create places where people want to be.

Respectfully,



JJ Allen
City Manager

Measures of Security and Sustainability

Security

Available General Fund cash, by the end of FY26, is 17% of revenues.

Available General Fund cash, by the end of FY26, is 62 days of operating expenses, which exceeds the target of 2 months.

Sustainability

The General Fund's ongoing revenue exceeds its operating expenses.

General Fund Budget Summary

Measure of Security

		FY26
Sources		
Revenues & Transfers In	$	26,208,642
Use of Restricted	$	-
Total Sources	**$**	**26,208,642**
Expenditures		
Personnel	$	16,544,436
Materials & Services	$	6,803,198
Debt	$	1,668,208
Total Operating & Debt	$	25,015,842
One-time Operations Expense	$	240,770
Pass Through	$	30,735
Capital	$	3,569,452
Total One-time Expenses	$	3,840,957
Total Expenditures	**$**	**28,856,799**
Use of Available Reserves	**$**	**(2,648,157)**
Est Beg Unrestricted Balance	$	6,917,166
End Unrestricted Fund Balance	$	4,269,009
Unrestrctd % of Revenues		17.4%

GFOA Recommendation - maintain unrestricted fund balance of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

Two Month Operating Exp
$4,169,307

Amount Above Two Mnth Oper
$99,702

Days Cash
62

Budget Summary – Governmental Funds

	Revenues & Transfers In	Operating Expenditures & Transfers Out	Capital Expenditures	Total Expenditures	Change in Available Cash
General Fund	$26,208,642	$27,513,564	$1,343,235	$28,856,799	$(2,648,157)
CDRA	2,563,653	4,190,510	-	4,190,510	(1,626,857)
Capital Projects	2,454,217		8,144,333	8,144,333	(5,690,116)
Total Governmental	**$31,234,107**	**$31,604,615**	**$9,191,811**	**$40,796,426**	**$(9,562,905)**

Budget Summary – Enterprise/Utility Funds

	Revenues & Transfers In	Operating Expenditures & Transfers Out	Capital Expenditures	Total Expenditures	Change in Available Cash
Water	6,924,763	5,060,285	9,233,752	14,294,037	(7,369,274)
Sewer	6,565,000	5,965,362	4,425,860	10,391,222	(3,826,222)
Storm Water	2,047,820	1,479,924	6,338,309	7,818,233	(5,770,413)
Garbage & Recycle	2,181,000	1,773,818	974,141	2,747,959	(566,959)
Total Enterprise	**$17,718,583**	**$14,279,389**	**$20,972,062**	**$35,251,451**	**$(17,532,868)**

Major Changes FY 2026 Budget compared to FY25

- $60k budget increase to Sales Tax collections
- $40k increase to Energy Tax
- $340k increased Property Tax
- $2.43 per month rate increase Jan ‘26 Water, Sewer, & Storm
- $1.00 per month rate increase Jan ‘26 Wasatch Integrated (landfill)
- $2.50 per month rate increase Jul ‘25 North Davis Sewer District

Major Changes FY 2026 Budget compared to FY25

- 15% of PARAT tax used for maintenance due to new amenities
- 1 new Police Lieutenant and 1 new Officer
- 1 new Mental Health Officer (grant funded)
- 1 new Parks Maintenance
- Cut 1 FT Planner
- Cut $167k in general operations

Major Projects FY 2026 Budget

- Water, sewer, storm, solid waste projects—$21M total **$3.7M** new
- Street projects –$4.9M total **$484k** new
  - Dedicated sources of money and prior year set asides
- Street surface treatment—$1.5M total **$538k** new
- Facility projects – $1.6M total **$772k** new
  - City Hall elevator, leisure pool wall
- Park projects—$1.2M total **$175k** new
  - Canal Trail | connect 200 S to 300 N
- Delayed or cut $3.1M of capital requests.

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
General Fund | 10					
Taxes					
311001 Current General Property	3,366,619	2,910,632	3,263,392	3,604,195	340,803
311002 Vehicle Value Based Tax	156,555	151,079	145,000	152,000	7,000
312001 Delinquent Taxes Prior Yr	46,679	11,348	55,000	50,000	(5,000)
313001 General Sales & Use Taxes	6,833,915	7,263,282	7,400,000	7,460,000	60,000
313002 Energy Use Tax	3,395,265	3,203,352	3,300,000	3,340,000	40,000
313003 PARAT Tax	385,985	422,917	410,000	435,000	25,000
314002 CaTV Franchise Taxes	130,663	113,597	152,000	145,000	(7,000)
314003 Utility Franchise Taxes	541,577	606,183	575,000	710,000	135,000
314004 Muni Telecom License Tax	129,607	126,236	120,000	129,000	9,000
315001 Transient Room Tax	13,846	15,773	13,000	17,000	4,000
Taxes Total	**15,000,710**	**14,824,401**	**15,433,392**	**16,042,195**	**608,803**
Licenses & Permits					
321001 Business Licenses	96,785	234,972	251,500	336,500	85,000
321002 Landlord Registration	57,950	532	-	-	-
322002 Other Permits & Fees	1,623	1,650	1,500	40,000	38,500
322101 Building Permits	480,874	627,544	475,000	500,000	25,000
322103 Excavation Permits	18,768	40,968	8,000	-	(8,000)
322104 Demolition Permits	317	900	900	-	(900)
322105 Inspection Fees	5,423	-	6,000	-	(6,000)
322401 Cemetery & Burial Permits	26,875	21,441	22,000	22,000	-
Licenses & Permits Total	**688,615**	**928,007**	**764,900**	**898,500**	**133,600**
Intergovernmental					
331001 Federal Grants	-	-	38,360	226,600	188,240
331006 CDBG Grant Revenue	136,990	183,452	404,907	219,000	(185,907)
334001 State Grants	233,703	243,848	319,949	317,100	(2,849)
335001 Class C Roads	1,233,565	1,317,678	1,325,000	1,500,000	175,000
335002 Liquor Fund Allotment	36,998	42,346	42,000	46,000	4,000
335003 County Transportation	638,195	676,955	700,000	700,000	-
Intergovernmental Total	**2,279,450**	**2,464,280**	**2,830,216**	**3,008,700**	**178,484**
Charges for Services					
341001 Zoning & Subdivision	39,872	39,509	40,000	40,000	-
341002 Plan Check Fee	107,676	125,473	100,000	130,000	30,000
342001 Public Safety Services	42,307	37,855	92,000	112,000	20,000
342002 Davis SD Police Protectio	98,200	98,200	98,200	116,800	18,600
342003 Dui/Seatbelt (Overtime Re	37,832	21,686	28,000	28,000	-
342004 E-911 Service Fees	335,143	136,680	-	-	-
342006 Dispatch Services	124,705	47,156	-	-	-
342007 Metro Narcotics Ovt	7,279	3,361	14,000	14,000	-
343002 MIDA	12,009	16,222	11,000	16,000	5,000
347001 Aquatic & Fitness Center	1,536,630	1,483,935	1,508,950	1,510,000	1,050
347003 Recreation	155,763	198,928	180,000	193,500	13,500
347004 Arts	89,781	118,171	115,000	130,000	15,000
348001 Cemetery Plots	19,650	16,420	11,000	11,000	-
Charges for Services Total	**2,606,847**	**2,343,597**	**2,198,150**	**2,301,300**	**103,150**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Fines & Forfeitures					
351001 Fines/Forfeitures	338,963	376,624	415,000	450,000	35,000
351003 Code Enforcement Fines	28,033	43,150	20,000	40,000	20,000
353001 Fees/Contempt	135,046	172,911	180,000	210,000	30,000
353002 Court Security Fees	11,228	9,831	15,000	15,000	-
Fines & Forfeitures Total	**513,270**	**602,515**	**630,000**	**715,000**	**85,000**
Miscellaneous					
361001 Interest Earnings	1,320,978	790,453	130,000	130,000	-
361005 Unrealized Gains & Losses	(63,339)	237,068	-	-	-
362001 Community Service Rentals	75,257	77,824	45,000	50,000	5,000
362002 Rent/Lease Revenues	19,933	17,502	16,920	17,220	300
364001 Sale Of Fixed Assets G/L	892,641	208,729	-	-	-
369001 Misc Revenues	178,066	166,383	50,800	50,800	-
369003 Donation Revenue	12,775	-	72,412	72,412	-
369004 Return Check Fees	2,200	5,870	750	750	-
Miscellaneous Total	**2,438,510**	**1,503,829**	**315,882**	**321,182**	**5,300**
Charges for Services | Utilities					
371007 Commercial Fire Protect	128,432	128,323	128,000	130,800	2,800
Charges for Services | Utilities Total	**128,432**	**128,323**	**128,000**	**130,800**	**2,800**
Other Sources					
381002 Trnf CDRA Sales Tax Bond	774,983	769,836	971,184	1,175,378	204,194
381003 Trnf EF Sales Tax Bond	157,329	156,560	156,956	157,930	974
381005 Trnf from EF	108,269	144,567	120,000	165,000	45,000
382001 Trnf from CDRA	174,541	199,591	164,922	134,335	(30,587)
382002 EF Indirect Cost Alloc	1,158,322	1,158,322	1,158,321	1,158,322	1
Other Sources Total	**2,373,444**	**2,428,876**	**2,571,383**	**2,790,965**	**219,582**
General Fund | 10 Total	**26,029,279**	**25,223,827**	**24,871,923**	**26,208,642**	**1,336,719**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
General Fund |10					
104111 Mayor & Council					
Personnel					
611101 Full-Time Employees	72,818	79,626	105,480	109,980	4,500
613101 FICA	4,406	5,163	7,496	7,868	372
613201 Utah Retirement Systems	12,459	12,243	16,804	18,290	1,486
613301 Health Insurance	80,146	74,539	70,149	71,934	1,785
613302 Dental Insurance	4,230	3,739	4,211	3,627	(584)
613304 Vision Insurance	934	865	887	786	(101)
613401 Worker's Compensation	809	640	1,210	1,210	-
614101 Clothing Allow - FT	180	37	960	960	-
Personnel Total	**175,981**	**176,852**	**207,197**	**214,655**	**7,458**
Materials & Services					
621201 Membership Dues	23,188	24,631	25,022	26,170	1,148
621301 Training & Registration	9,220	7,845	9,770	12,770	3,000
623101 In-State Travel	1,724	3,718	670	670	-
623501 Out-of-State Travel	27,390	26,299	23,397	21,847	(1,550)
631003 Insurance Fees	2,327	2,985	2,520	2,680	160
631006 Contracted Services	48,000	44,000	48,000	48,000	-
645001 Special Department Allow	(75)	368	-	-	-
645002 Donation Expenditures	500	-	4,050	4,050	-
663001 Contingency	-	-	5,000	5,000	-
664001 Council Expense	65,109	125,003	118,401	151,651	33,250
664002 Youth Commission	7,649	7,143	5,000	10,000	5,000
Materials & Services Total	**185,033**	**241,992**	**241,830**	**282,838**	**41,008**
104111 Mayor & Council Total	**361,014**	**418,844**	**449,027**	**497,493**	**48,466**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104121 Justice Court					
Personnel					
611101 Full-Time Employees	260,552	275,557	304,947	321,309	16,362
611201 Overtime	777	434	300	300	-
613101 FICA	19,241	20,639	22,698	24,083	1,385
613201 Utah Retirement Systems	52,049	84,620	52,247	51,592	(655)
613301 Health Insurance	48,446	37,149	46,855	55,908	9,053
613302 Dental Insurance	2,963	1,977	2,418	3,586	1,168
613304 Vision Insurance	608	609	671	726	55
613401 Worker's Compensation	210	534	787	1,414	627
613601 LTD ADD Life	2,026	2,174	2,200	2,200	-
614101 Clothing Allow - FT	-	145	225	225	-
Personnel Total	**386,873**	**423,839**	**433,348**	**461,343**	**27,995**
Materials & Services					
621101 Publications & Subscriptions	880	141	900	900	-
621201 Membership Dues	(454)	720	345	345	-
621301 Training & Registration	(315)	425	635	635	-
623101 In-State Travel	1,615	1,187	4,278	4,278	-
624001 Office Supplies	1,770	2,958	3,000	3,000	-
631003 Insurance Fees	2,594	2,415	2,035	2,157	122
631004 Bank Fees	9,074	6,339	10,500	7,500	(3,000)
631006 Contracted Services	14,575	14,152	21,800	24,000	2,200
645001 Special Department Allow	370	414	500	500	-
661001 Miscellaneous Supplies	36	431	500	500	-
662001 Miscellaneous Services	6,084	11,872	9,915	14,915	5,000
Materials & Services Total	**36,230**	**41,054**	**54,408**	**58,730**	**4,322**
104121 Justice Court Total	**423,102**	**464,893**	**487,756**	**520,073**	**32,317**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104131 City Manager					
Personnel					
611101 Full-Time Employees	311,068	332,692	359,862	376,257	16,395
611501 Part-Time	15,981	2,415	5,042	-	(5,042)
613101 FICA	23,863	25,142	26,442	27,229	787
613201 Utah Retirement Systems	55,151	58,728	60,171	59,214	(957)
613301 Health Insurance	43,790	45,112	46,852	48,052	1,200
613302 Dental Insurance	2,311	2,238	2,418	2,418	-
613304 Vision Insurance	525	526	524	524	-
613401 Worker's Compensation	277	221	382	2,519	2,137
613601 LTD ADD Life	1,684	1,604	1,601	1,601	-
614101 Clothing Allow - FT	113	-	150	150	-
614201 Car Allowance	10,230	10,260	10,200	10,200	-
Personnel Total	**464,993**	**478,937**	**513,644**	**528,164**	**14,520**
Materials & Services					
621201 Membership Dues	3,680	2,824	2,750	2,800	50
621301 Training & Registration	6,495	4,880	4,275	4,320	45
623101 In-State Travel	1,942	2,068	2,115	2,387	272
623501 Out-of-State Travel	7,893	6,739	8,703	9,070	367
624001 Office Supplies	302	757	850	850	-
631003 Insurance Fees	2,177	2,482	2,049	2,168	119
631006 Contracted Services	-	-	5,000	2,000	(3,000)
645001 Special Department Allow	12,712	6,409	11,400	10,400	(1,000)
663001 Contingency	60	-	10,000	5,000	(5,000)
Materials & Services Total	**35,260**	**26,158**	**47,142**	**38,995**	**(8,147)**
104131 City Manager Total	**500,253**	**505,095**	**560,786**	**567,159**	**6,373**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104132 City Recorder					
Personnel					
611101 Full-Time Employees	137,080	151,564	164,480	178,722	14,242
611201 Overtime	521	984	510	510	-
613101 FICA	10,077	10,646	12,254	13,364	1,110
613201 Utah Retirement Systems	24,590	27,415	27,924	28,627	703
613301 Health Insurance	31,937	39,178	41,389	41,808	419
613302 Dental Insurance	1,573	1,858	2,007	2,007	-
613304 Vision Insurance	331	410	409	409	-
613401 Worker's Compensation	118	558	799	909	110
613601 LTD ADD Life	1,122	1,186	1,186	1,186	-
614101 Clothing Allow - FT	-	-	150	150	-
Personnel Total	**207,351**	**233,800**	**251,108**	**267,692**	**16,584**
Materials & Services					
621101 Publications & Subscriptions	790	940	980	1,075	95
621201 Membership Dues	1,534	915	1,120	1,120	-
621301 Training & Registration	1,081	2,382	3,010	3,130	120
622101 Public Outreach & Notices	1,448	-	2,500	2,500	-
623101 In-State Travel	1,673	3,132	3,180	3,012	(168)
623501 Out-of-State Travel	1,114	1,072	2,542	-	(2,542)
624001 Office Supplies	1,687	2,439	2,500	2,500	-
624006 Postage / Mailing	-	-	100	100	-
631003 Insurance Fees	1,328	1,546	1,309	1,388	79
631006 Contracted Services	22,450	29,412	40,050	42,625	2,575
645001 Special Department Allow	287	73	200	300	100
662001 Miscellaneous Services	-	-	350	350	-
Materials & Services Total	**33,392**	**41,911**	**57,841**	**58,100**	**259**
104132 City Recorder Total	**240,743**	**275,711**	**308,949**	**325,792**	**16,843**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104133 Legal					
Personnel					
611101 Full-Time Employees	341,910	370,181	411,555	434,501	22,946
611501 Part-Time	21,788	23,285	33,202	-	(33,202)
613101 FICA	27,175	29,685	32,805	31,904	(901)
613201 Utah Retirement Systems	61,934	65,821	69,695	69,152	(543)
613301 Health Insurance	65,773	66,709	70,231	72,070	1,839
613302 Dental Insurance	4,047	3,822	4,111	4,111	-
613304 Vision Insurance	919	886	891	891	-
613401 Worker's Compensation	1,349	1,229	1,884	1,562	(322)
613601 LTD ADD Life	2,629	2,853	2,841	2,841	-
614101 Clothing Allow - FT	345	364	300	300	-
614201 Car Allowance	4,814	4,828	4,800	4,800	-
Personnel Total	**532,684**	**569,663**	**632,315**	**622,132**	**(10,183)**
Materials & Services					
621101 Publications & Subscriptions	2,344	2,393	1,750	1,500	(250)
621201 Membership Dues	1,482	2,794	3,135	3,135	-
621301 Training & Registration	2,050	1,404	1,620	2,595	975
623101 In-State Travel	3,195	2,285	5,128	5,326	198
623501 Out-of-State Travel	2,708	-	3,272	6,140	2,868
624001 Office Supplies	1,206	1,175	3,104	3,104	-
631003 Insurance Fees	3,045	3,367	3,024	3,206	182
631006 Contracted Services	349	110	1,000	1,000	-
631009 Outside Legal Counsel	-	7,325	15,000	15,000	-
645001 Special Department Allow	53,811	50,467	52,500	43,500	(9,000)
661001 Miscellaneous Supplies	132	937	500	500	-
Materials & Services Total	**70,321**	**72,257**	**90,033**	**85,006**	**(5,027)**
104133 Legal Total	**603,005**	**641,919**	**722,348**	**707,138**	**(15,210)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104141 Human Resources					
Personnel					
611101 Full-Time Employees	150,218	142,801	178,789	184,879	6,090
611501 Part-Time	-	13,056	24,245	29,841	5,596
613101 FICA	10,442	11,147	14,639	16,042	1,403
613201 Utah Retirement Systems	26,699	24,753	29,894	29,095	(799)
613301 Health Insurance	42,973	37,683	46,829	48,025	1,196
613302 Dental Insurance	2,275	1,911	2,418	2,418	-
613304 Vision Insurance	505	109	147	262	115
613401 Worker's Compensation	129	99	180	189	9
613501 Unemployment	3,947	16,739	15,000	15,000	-
613601 LTD ADD Life	1,165	1,039	1,213	1,213	-
614101 Clothing Allow - FT	108	183	225	225	-
Personnel Total	**238,460**	**249,521**	**313,579**	**327,189**	**13,610**
Materials & Services					
621101 Publications & Subscriptions	25,787	27,496	28,703	31,545	2,842
621201 Membership Dues	1,440	2,125	2,185	2,185	-
621301 Training & Registration	6,711	3,472	11,534	9,861	(1,673)
621401 Educational Reimbursement	280	4,313	10,000	10,000	-
622301 Job Advertisements	1,480	2,536	3,100	3,500	400
623101 In-State Travel	383	224	800	800	-
623501 Out-of-State Travel	3,888	-	1,950	-	(1,950)
624001 Office Supplies	141	413	200	500	300
624004 Materials & Supplies	7,000	4,972	9,700	20,900	11,200
624005 Printing	250	547	1,100	600	(500)
624006 Postage / Mailing	144	22	100	100	-
631003 Insurance Fees	2,430	2,557	2,220	2,357	137
631006 Contracted Services	16,452	35,649	37,700	35,200	(2,500)
645001 Special Department Allow	11,885	6,917	13,800	15,300	1,500
645003 Employee Incentive Awards	16,609	17,300	31,000	31,000	-
662001 Miscellaneous Services	6,982	7,731	7,700	7,925	225
Materials & Services Total	**101,864**	**116,274**	**161,792**	**171,773**	**9,981**
104141 Human Resources Total	**340,324**	**365,795**	**475,371**	**498,962**	**23,591**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104142 Information Technologies					
Personnel					
611101 Full-Time Employees	195,588	237,483	262,250	275,306	13,056
613101 FICA	14,870	17,739	19,874	20,670	796
613201 Utah Retirement Systems	35,601	43,993	46,441	45,672	(769)
613301 Health Insurance	20,538	23,379	23,512	56,334	32,822
613302 Dental Insurance	947	1,171	1,209	3,002	1,793
613304 Vision Insurance	241	268	262	524	262
613401 Worker's Compensation	2,386	2,167	3,196	3,355	159
613601 LTD ADD Life	1,492	1,792	1,791	1,791	-
614101 Clothing Allow - FT	160	219	225	225	-
Personnel Total	**271,822**	**328,210**	**358,760**	**406,879**	**48,119**
Materials & Services					
621101 Publications & Subscriptions	-	-	-	-	-
621301 Training & Registration	1,863	16,809	16,712	14,685	(2,027)
623501 Out-of-State Travel	2,592	7,795	12,410	-	(12,410)
624001 Office Supplies	750	773	1,000	1,000	-
624201 Software	-	2,419	5,000	-	(5,000)
624203 Website	-	31	2,000	2,000	-
624204 Annual Maint. & Support	231,628	311,408	289,000	308,851	19,851
625001 Equip. Maint. & Supplies	59,428	15,396	20,000	12,400	(7,600)
625002 Equipment Purchases	162,510	350,078	126,000	168,600	42,600
625204 Fleet Lease	1,703	1,392	1,434	1,629	195
628002 Landlines	34,548	36,740	27,780	27,780	-
631003 Insurance Fees	27,360	33,734	30,754	32,964	2,210
631006 Contracted Services	12,359	30,352	27,500	61,000	33,500
645001 Special Department Allow	327	91	750	1,000	250
Materials & Services Total	**535,068**	**807,018**	**560,340**	**631,909**	**71,569**
Capital Projects					
673001 Capital Project	1,978	-	-	-	-
674001 Machinery & Equipment	54,426	56,815	83,000	-	(83,000)
674003 Vehicle Replacement	40,768	-	-	-	-
Capital Projects Total	**97,173**	**56,815**	**83,000**	**-**	**(83,000)**
104142 Information Technologies Total	**904,063**	**1,192,043**	**1,002,100**	**1,038,788**	**36,688**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104143 Finance					
Personnel					
611101 Full-Time Employees	351,325	405,918	430,231	454,152	23,921
611201 Overtime	43	55	300	150	(150)
613101 FICA	25,801	30,025	32,228	34,297	2,069
613201 Utah Retirement Systems	62,212	71,902	72,558	72,006	(552)
613301 Health Insurance	41,465	50,387	53,295	54,345	1,050
613302 Dental Insurance	2,524	3,129	3,345	3,345	-
613304 Vision Insurance	523	685	674	674	-
613401 Worker's Compensation	303	266	378	397	19
613601 LTD ADD Life	3,002	3,528	3,582	3,582	-
614101 Clothing Allow - FT	262	386	375	375	-
Personnel Total	**487,459**	**566,281**	**596,966**	**623,323**	**26,357**
Materials & Services					
621101 Publications & Subscriptions	240	-	300	300	-
621201 Membership Dues	-	475	725	725	-
621301 Training & Registration	916	1,824	2,840	2,440	(400)
623101 In-State Travel	1,980	2,318	3,104	3,212	108
623501 Out-of-State Travel	-	2,468	2,640	2,160	(480)
624001 Office Supplies	2,000	1,658	1,250	1,450	200
624004 Materials & Supplies	2,694	2,337	2,000	2,000	-
631001 Auditor Fees	48,422	46,786	45,000	35,000	(10,000)
631003 Insurance Fees	2,934	3,789	3,183	3,379	196
631004 Bank Fees	(11,899)	5,784	5,000	15,000	10,000
631006 Contracted Services	-	1,300	8,700	4,000	(4,700)
645001 Special Department Allow	1,584	2,209	2,001	2,001	-
Materials & Services Total	**48,872**	**70,946**	**76,743**	**71,667**	**(5,076)**
104143 Finance Total	**536,331**	**637,228**	**673,709**	**694,990**	**21,281**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104144 Customer Service					
Personnel					
611101 Full-Time Employees	154,548	155,160	178,308	180,685	2,377
611201 Overtime	20	10	-	-	-
611501 Part-Time	14,317	18,883	21,488	24,495	3,007
613101 FICA	13,003	12,504	14,858	15,172	314
613201 Utah Retirement Systems	29,648	27,709	30,627	29,709	(918)
613301 Health Insurance	51,987	50,222	52,712	63,978	11,266
613302 Dental Insurance	2,967	2,814	2,608	3,255	647
613304 Vision Insurance	495	381	285	500	215
613401 Worker's Compensation	146	276	187	210	23
613601 LTD ADD Life	2,200	2,128	2,267	2,267	-
614101 Clothing Allow - FT	240	300	225	270	45
614102 Clothing Allow - PT	80	196	300	190	(110)
Personnel Total	**269,651**	**270,582**	**303,865**	**320,731**	**16,866**
Materials & Services					
621101 Publications & Subscriptions	-	111	400	100	(300)
621201 Membership Dues	50	-	150	150	-
621301 Training & Registration	357	187	690	500	(190)
623101 In-State Travel	(177)	-	1,858	250	(1,608)
624001 Office Supplies	6,712	4,943	8,300	6,300	(2,000)
624005 Printing	-	638	1,600	1,350	(250)
631003 Insurance Fees	2,250	2,518	2,140	2,278	138
631004 Bank Fees	5,577	10,242	9,000	19,200	10,200
631006 Contracted Services	-	5,240	22,200	21,700	(500)
645001 Special Department Allow	2,075	4,854	2,700	2,700	-
Materials & Services Total	**16,844**	**28,734**	**49,038**	**54,528**	**5,490**
104144 Customer Service Total	**286,495**	**299,316**	**352,903**	**375,259**	**22,356**
104151 Interdepartmental Service					
Materials & Services					
624006 Postage / Mailing	10,950	16,415	18,175	18,175	-
624206 Wireless Communications	56,270	69,570	58,560	68,332	9,772
625201 Tires/Brakes	-	-	800	800	-
625202 Fuel/Oil	-	-	1,000	2,500	1,500
625203 Fleet Repair	-	-	500	500	-
625204 Fleet Lease	-	-	-	4,888	4,888
627001 Electric	265,919	286,923	285,000	285,000	-
627002 Natural Gas	129,117	177,883	180,000	180,000	-
627003 City Utilities	108,269	144,567	145,000	145,000	-
631003 Insurance Fees	24,463	37,404	35,460	38,025	2,565
631006 Contracted Services	40,150	62,991	50,000	50,000	-
663001 Contingency	(55)	-	20,000	20,000	-
Materials & Services Total	**635,083**	**795,753**	**794,495**	**813,220**	**18,725**
Debt					
681001 Debt Service-Principal	190,603	196,478	202,488	208,637	6,149
681002 Debt Service-Interest	28,753	24,951	21,032	16,993	(4,039)
Debt Total	**219,356**	**221,429**	**223,520**	**225,630**	**2,110**
104151 Interdepartmental Service Total	**854,439**	**1,017,182**	**1,018,015**	**1,038,850**	**20,835**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104161 Facilities Maintenance					
Personnel					
611101 Full-Time Employees	164,216	209,000	252,239	259,086	6,847
611201 Overtime	12,238	5,024	18,200	18,200	-
613101 FICA	13,102	15,654	20,681	19,133	(1,548)
613201 Utah Retirement Systems	54,025	33,910	36,939	34,729	(2,210)
613301 Health Insurance	36,561	44,700	63,185	89,833	26,648
613302 Dental Insurance	2,185	2,467	3,627	3,627	-
613304 Vision Insurance	179	202	409	818	409
613401 Worker's Compensation	2,142	1,947	3,053	3,136	83
613601 LTD ADD Life	1,338	1,658	1,895	1,895	-
614101 Clothing Allow - FT	516	1,401	1,440	2,400	960
Personnel Total	**286,502**	**315,964**	**401,668**	**432,857**	**31,189**
Materials & Services					
621101 Publications & Subscriptions	-	-	320	320	-
621301 Training & Registration	325	1,101	650	1,000	350
623101 In-State Travel	-	-	-	1,054	1,054
623501 Out-of-State Travel	-	709	1,792	-	(1,792)
624107 Uniforms & PPE	61	-	2,100	2,625	525
625001 Equip. Maint. & Supplies	2,663	3,362	4,600	4,600	-
625002 Equipment Purchases	12,472	9,658	8,000	4,500	(3,500)
625003 Equipment Rental	-	1,503	3,000	3,000	-
625201 Tires/Brakes	-	-	500	500	-
625202 Fuel/Oil	1,703	1,874	3,750	5,750	2,000
625203 Fleet Repair	-	-	500	500	-
625204 Fleet Lease	4,896	5,323	5,483	8,244	2,762
625501 Equipment Repairs	-	-	500	500	-
626001 Building Maintenance	42,060	61,136	60,300	66,100	5,800
631003 Insurance Fees	4,025	5,156	5,457	5,808	351
631006 Contracted Services	305,073	411,220	397,200	365,100	(32,100)
631007 Agency Permits	-	-	1,800	1,800	-
663001 Contingency	-	-	10,000	10,000	-
Materials & Services Total	**373,278**	**501,041**	**505,952**	**481,401**	**(24,550)**
Capital Projects					
673001 Capital Project	92,966	138,009	100,000	-	(100,000)
674003 Vehicle Replacement	40,543	92,209	-	-	-
Capital Projects Total	**133,509**	**230,218**	**100,000**	**-**	**(100,000)**
104161 Facilities Maintenance Total	**793,289**	**1,047,222**	**1,007,620**	**914,258**	**(93,361)**
104172 Elections					
Materials & Services					
622101 Public Outreach & Notices	-	-	500	500	-
624004 Materials & Supplies	41	5,788	7,500	4,500	(3,000)
631006 Contracted Services	-	16,612	10,000	38,000	28,000
Materials & Services Total	**41**	**22,400**	**18,000**	**43,000**	**25,000**
104172 Elections Total	**41**	**22,400**	**18,000**	**43,000**	**25,000**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104211 Police Admin					
Personnel					
611101 Full-Time Employees	521,041	573,787	640,869	796,770	155,901
611201 Overtime	448	210	500	500	-
613101 FICA	38,269	42,384	48,048	59,834	11,786
613201 Utah Retirement Systems	152,403	164,155	178,947	218,171	39,224
613301 Health Insurance	97,320	88,518	105,434	144,840	39,406
613302 Dental Insurance	5,469	4,588	5,593	7,427	1,834
613304 Vision Insurance	1,020	915	1,034	1,296	262
613401 Worker's Compensation	4,658	3,758	5,430	7,116	1,686
613601 LTD ADD Life	3,077	3,183	3,246	3,246	-
614101 Clothing Allow - FT	956	1,227	1,200	1,600	400
Personnel Total	**824,660**	**882,723**	**990,301**	**1,240,800**	**250,499**
Materials & Services					
621101 Publications & Subscriptions	1,004	835	900	900	-
621201 Membership Dues	1,334	1,182	1,620	1,910	290
621301 Training & Registration	3,321	3,615	4,040	3,290	(750)
623101 In-State Travel	3,051	3,669	3,717	4,740	1,023
623501 Out-of-State Travel	4,683	6,366	9,171	5,982	(3,189)
624001 Office Supplies	1,419	1,789	2,050	2,050	-
624107 Uniforms & PPE	1,638	2,150	2,625	3,500	875
625001 Equip. Maint. & Supplies	284	114	1,500	1,500	-
631003 Insurance Fees	5,093	5,357	7,273	7,719	446
631006 Contracted Services	108,465	9,573	547,438	572,000	24,562
645001 Special Department Allow	7,217	7,241	8,150	8,550	400
661001 Miscellaneous Supplies	1,119	3,890	5,610	5,860	250
663001 Contingency	-	-	2,500	2,500	-
Materials & Services Total	**138,626**	**45,781**	**596,593**	**620,501**	**23,908**
104211 Police Admin Total	**963,286**	**928,504**	**1,586,894**	**1,861,300**	**274,407**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104212 Patrol & Investigations					
Personnel					
611101 Full-Time Employees	2,198,506	2,445,861	2,776,347	2,989,749	213,402
611201 Overtime	133,763	139,818	168,320	179,112	10,792
611202 Overtime - Grant	55,324	38,599	92,000	99,000	7,000
611501 Part-Time	93,338	99,940	130,458	107,727	(22,731)
613101 FICA	185,967	204,389	217,564	231,961	14,397
613201 Utah Retirement Systems	626,576	702,142	827,584	867,430	39,846
613301 Health Insurance	383,569	476,081	520,947	607,882	86,935
613302 Dental Insurance	25,128	27,174	30,441	32,102	1,661
613304 Vision Insurance	4,388	5,085	5,275	6,103	828
613401 Worker's Compensation	28,467	24,412	34,672	36,965	2,293
613601 LTD ADD Life	21,022	23,674	19,673	19,737	64
614101 Clothing Allow - FT	5,098	7,235	13,575	14,175	600
Personnel Total	**3,761,146**	**4,194,412**	**4,836,856**	**5,191,943**	**355,087**
Materials & Services					
621101 Publications & Subscriptions	8,557	11,467	13,800	1,000	(12,800)
621201 Membership Dues	301	367	450	590	140
621301 Training & Registration	17,132	26,979	40,300	38,550	(1,750)
623101 In-State Travel	1,943	3,747	13,165	12,046	(1,119)
623501 Out-of-State Travel	3,296	40	16,565	12,935	(3,630)
624001 Office Supplies	882	1,861	4,600	3,600	(1,000)
624107 Uniforms & PPE	21,729	30,852	33,300	35,100	1,800
624204 Annual Maint. & Support	14,024	82,212	171,694	266,140	94,446
625001 Equip. Maint. & Supplies	3,662	1,775	8,600	9,100	500
625002 Equipment Purchases	56,991	219,384	185,575	107,702	(77,873)
625201 Tires/Brakes	4,318	8,561	10,000	10,000	-
625202 Fuel/Oil	93,841	92,601	100,000	100,000	-
625203 Fleet Repair	8,419	32,702	25,000	25,000	-
625204 Fleet Lease	74,040	70,341	72,455	82,681	10,227
631003 Insurance Fees	101,895	129,852	157,979	169,277	11,298
645001 Special Department Allow	8,938	7,815	13,650	13,650	-
661001 Miscellaneous Supplies	33,107	44,666	51,625	61,700	10,075
662001 Miscellaneous Services	328	1,620	6,100	6,400	300
663001 Contingency	8,720	140	26,000	31,200	5,200
Materials & Services Total	**462,124**	**766,984**	**950,858**	**986,672**	**35,814**
Capital Projects					
674001 Machinery & Equipment	-	-	8,600	-	(8,600)
674003 Vehicle Replacement	346,957	627,879	64,502	441,495	376,993
Capital Projects Total	**346,957**	**627,879**	**73,102**	**441,495**	**368,393**
104212 Patrol & Investigations Total	**4,570,228**	**5,589,275**	**5,860,816**	**6,620,110**	**759,294**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104213 Emergency Services					
Personnel					
611101 Full-Time Employees	-	15,374	77,023	83,103	6,080
613101 FICA	-	1,153	5,702	6,281	579
613201 Utah Retirement Systems	-	2,829	13,071	13,687	616
613301 Health Insurance	-	1,630	23,426	8,602	(14,824)
613302 Dental Insurance	-	115	1,209	584	(625)
613304 Vision Insurance	-	17	262	-	(262)
613401 Worker's Compensation	-	139	939	1,006	67
613601 LTD ADD Life	-	47	-	453	453
614101 Clothing Allow - FT	-	-	-	75	75
Personnel Total	**-**	**21,303**	**121,632**	**113,791**	**(7,841)**
Materials & Services					
621101 Publications & Subscriptions	-	-	150	900	750
621201 Membership Dues	-	199	175	450	275
621301 Training & Registration	-	-	1,100	800	(300)
623101 In-State Travel	-	-	2,683	870	(1,813)
624001 Office Supplies	-	252	400	500	100
624004 Materials & Supplies	-	-	1,550	1,000	(550)
624005 Printing	-	-	500	1,050	550
624204 Annual Maint. & Support	-	-	-	7,600	7,600
625001 Equip. Maint. & Supplies	-	-	500	1,000	500
625002 Equipment Purchases	-	-	2,300	750	(1,550)
631003 Insurance Fees	294	288	598	634	36
645001 Special Department Allow	-	-	1,300	400	(900)
661001 Miscellaneous Supplies	-	61	2,800	2,800	-
Materials & Services Total	**294**	**801**	**14,056**	**18,754**	**4,698**
104213 Emergency Services Total	**294**	**22,103**	**135,688**	**132,545**	**(3,143)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104411 Public Works Admin					
Personnel					
611101 Full-Time Employees	90,146	99,051	105,004	111,787	6,783
611201 Overtime	-	368	500	500	-
611501 Part-Time	-	-	9,664	10,375	711
613101 FICA	6,161	7,425	8,617	9,145	528
613201 Utah Retirement Systems	15,192	18,134	17,969	18,041	72
613301 Health Insurance	17,271	17,182	17,260	23,247	5,987
613302 Dental Insurance	1,014	875	874	1,178	304
613304 Vision Insurance	99	135	122	122	-
613401 Worker's Compensation	777	909	1,285	1,369	84
613601 LTD ADD Life	2,505	3,035	3,265	3,265	-
614101 Clothing Allow - FT	433	524	300	300	-
614201 Car Allowance	357	966	960	960	-
Personnel Total	**133,956**	**148,604**	**165,820**	**180,289**	**14,469**
Materials & Services					
621101 Publications & Subscriptions	465	267	700	500	(200)
621201 Membership Dues	844	844	850	900	50
621301 Training & Registration	416	455	1,089	1,015	(74)
623101 In-State Travel	617	352	745	645	(100)
624001 Office Supplies	1,494	906	1,500	1,500	-
624004 Materials & Supplies	-	605	-	400	400
624107 Uniforms & PPE	529	695	1,050	1,575	525
625201 Tires/Brakes	-	-	500	500	-
625202 Fuel/Oil	5,566	6,009	3,500	5,500	2,000
625203 Fleet Repair	46	579	500	500	-
625204 Fleet Lease	5,108	8,354	8,605	4,888	(3,716)
631003 Insurance Fees	1,635	2,490	3,385	3,623	238
631006 Contracted Services	1,003	1,658	2,500	2,500	-
645001 Special Department Allow	858	2,595	2,000	2,000	-
Materials & Services Total	**18,581**	**25,806**	**26,924**	**26,046**	**(877)**
104411 Public Works Admin Total	**152,537**	**174,410**	**192,744**	**206,335**	**13,592**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104413 Streets					
Personnel					
611101 Full-Time Employees	110,788	112,665	204,363	204,922	559
611201 Overtime	2,592	5,631	4,800	4,800	-
613101 FICA	8,812	8,766	15,083	15,293	210
613201 Utah Retirement Systems	21,798	21,456	35,340	33,212	(2,128)
613301 Health Insurance	26,300	22,397	50,059	42,998	(7,061)
613302 Dental Insurance	1,542	1,178	2,637	2,292	(345)
613304 Vision Insurance	291	242	497	479	(18)
613401 Worker's Compensation	1,644	1,288	2,887	2,913	26
613601 LTD ADD Life	420	-	-	-	-
614101 Clothing Allow - FT	252	775	940	940	-
Personnel Total	**174,439**	**174,399**	**316,606**	**307,849**	**(8,757)**
Materials & Services					
621301 Training & Registration	1,282	2,712	9,130	9,130	-
624001 Office Supplies	1,132	148	450	450	-
624004 Materials & Supplies	147,309	117,130	147,610	147,610	-
624107 Uniforms & PPE	611	454	1,050	1,050	-
625201 Tires/Brakes	-	2,823	3,000	3,000	-
625202 Fuel/Oil	12,628	6,427	6,500	7,500	1,000
625203 Fleet Repair	11,739	5,424	7,500	7,500	-
625204 Fleet Lease	18,646	18,535	19,092	22,601	3,508
626001 Building Maintenance	720	579	500	2,100	1,600
626002 Grounds Maintenance	-	-	500	500	-
631003 Insurance Fees	27,557	35,634	36,481	39,114	2,633
631006 Contracted Services	93,165	181,926	343,900	489,900	146,000
645001 Special Department Allow	612	173	2,000	2,000	-
661001 Miscellaneous Supplies	5,426	1,842	2,500	2,500	-
662001 Miscellaneous Services	129	5,479	2,000	2,000	-
663001 Contingency	167	260	-	-	-
Materials & Services Total	**321,123**	**379,547**	**582,213**	**736,955**	**154,741**
Capital Projects					
674001 Machinery & Equipment	11,500	96,461	7,000	8,000	1,000
674003 Vehicle Replacement	-	135,822	585,000	265,000	(320,000)
Capital Projects Total	**11,500**	**232,283**	**592,000**	**273,000**	**(319,000)**
104413 Streets Total	**507,062**	**786,230**	**1,490,819**	**1,317,804**	**(173,016)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104511 Community Services Admin					
Personnel					
611101 Full-Time Employees	256,041	314,715	341,892	366,745	24,853
611201 Overtime	-	1,276	500	500	-
611501 Part-Time	49,932	22,725	34,867	35,827	960
613101 FICA	22,949	25,158	28,178	30,413	2,235
613201 Utah Retirement Systems	46,361	57,270	58,930	59,452	522
613301 Health Insurance	43,790	45,050	46,942	48,100	1,158
613302 Dental Insurance	2,311	3,307	3,627	3,627	-
613304 Vision Insurance	525	778	786	786	-
613401 Worker's Compensation	3,713	3,123	4,618	4,931	313
613601 LTD ADD Life	1,795	2,250	2,250	2,250	-
614101 Clothing Allow - FT	-	73	450	450	-
614102 Clothing Allow - PT	-	128	150	150	-
614201 Car Allowance	4,814	4,828	4,800	4,800	-
Personnel Total	**432,231**	**480,680**	**527,990**	**558,031**	**30,041**
Materials & Services					
621101 Publications & Subscriptions	-	1,604	40,100	42,300	2,200
621201 Membership Dues	1,430	1,475	1,550	1,630	80
621301 Training & Registration	3,380	4,642	3,000	3,900	900
623101 In-State Travel	2,314	1,481	1,843	2,872	1,029
623501 Out-of-State Travel	1,700	4,009	5,664	4,970	(694)
624001 Office Supplies	4,632	1,953	2,000	2,000	-
624005 Printing	490	746	500	500	-
631003 Insurance Fees	2,184	2,844	2,551	2,702	151
631006 Contracted Services	2,320	41,806	66,000	36,625	(29,375)
645001 Special Department Allow	31,420	7,502	9,400	9,400	-
661001 Miscellaneous Supplies	793	1,371	3,300	3,350	50
Materials & Services Total	**50,663**	**69,433**	**135,908**	**110,249**	**(25,659)**
Capital Projects					
674003 Vehicle Replacement	77,320	-	-	-	-
Capital Projects Total	**77,320**	**-**	**-**	**-**	**-**
104511 Community Services Admin Total	**560,214**	**550,113**	**663,898**	**668,280**	**4,382**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104514 4th of July					
Materials & Services					
622101 Public Outreach & Notices	8,054	3,248	8,000	8,000	-
625003 Equipment Rental	5,744	11,441	27,500	27,500	-
631003 Insurance Fees	2,594	3,389	3,093	3,312	219
631006 Contracted Services	86,942	82,751	70,350	70,350	-
645001 Special Department Allow	15,435	14,821	23,500	23,500	-
645002 Donation Expenditures	-	2,241	4,500	4,500	-
662001 Miscellaneous Services	1,047	429	1,500	1,500	-
Materials & Services Total	**119,816**	**118,319**	**138,443**	**138,662**	**219**
104514 4th of July Total	**119,816**	**118,319**	**138,443**	**138,662**	**219**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104521 Parks					
Personnel					
611101 Full-Time Employees	217,285	218,941	249,427	268,340	18,913
611201 Overtime	15,500	13,327	12,500	12,500	-
611501 Part-Time	191,766	211,376	282,555	253,329	(29,226)
613101 FICA	32,214	33,639	40,414	39,344	(1,070)
613201 Utah Retirement Systems	41,442	40,826	43,032	43,451	419
613301 Health Insurance	31,763	32,339	33,838	66,756	32,918
613302 Dental Insurance	2,063	2,041	2,157	3,729	1,572
613304 Vision Insurance	391	389	378	736	358
613401 Worker's Compensation	5,178	4,043	6,460	6,331	(129)
613601 LTD ADD Life	2,680	2,771	2,809	2,809	-
614101 Clothing Allow - FT	1,509	449	1,800	2,400	600
614102 Clothing Allow - PT	1,287	821	1,440	2,400	960
Personnel Total	**543,076**	**560,962**	**676,810**	**702,125**	**25,315**
Materials & Services					
621201 Membership Dues	425	600	1,210	1,210	-
621301 Training & Registration	4,840	8,112	12,455	8,970	(3,485)
623101 In-State Travel	1,504	2,087	2,082	2,142	60
623501 Out-of-State Travel	627	1,862	2,670	-	(2,670)
624001 Office Supplies	352	522	850	850	-
624004 Materials & Supplies	135	1,072	4,500	4,500	-
624107 Uniforms & PPE	3,648	3,810	7,000	4,880	(2,120)
625001 Equip. Maint. & Supplies	2,907	6,053	7,000	11,500	4,500
625002 Equipment Purchases	6,538	4,165	8,250	9,000	750
625003 Equipment Rental	1,904	207	5,000	3,000	(2,000)
625201 Tires/Brakes	5,477	2,491	5,500	4,500	(1,000)
625202 Fuel/Oil	25,000	24,025	25,000	28,000	3,000
625203 Fleet Repair	27,915	32,444	26,000	29,000	3,000
625204 Fleet Lease	26,643	33,453	34,458	24,444	(10,014)
625501 Equipment Repairs	-	267	500	500	-
626001 Building Maintenance	3,780	4,550	3,950	6,950	3,000
626002 Grounds Maintenance	157,913	199,410	169,700	164,700	(5,000)
631003 Insurance Fees	10,011	12,663	14,165	15,149	984
631006 Contracted Services	47,844	41,004	30,390	30,750	360
645001 Special Department Allow	1,039	749	850	850	-
661001 Miscellaneous Supplies	7,729	4,993	9,550	4,300	(5,250)
662001 Miscellaneous Services	16,528	16,672	16,875	16,875	-
Materials & Services Total	**352,757**	**401,210**	**387,955**	**372,070**	**(15,885)**
Capital Projects					
674001 Machinery & Equipment	151,478	66,298	140,000	82,500	(57,500)
674003 Vehicle Replacement	-	105,761	313,410	61,237	(252,173)
Capital Projects Total	**151,478**	**172,059**	**453,410**	**143,737**	**(309,673)**
104521 Parks Total	**1,047,311**	**1,134,231**	**1,518,175**	**1,217,932**	**(300,243)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104522 Open Space					
Personnel					
611101 Full-Time Employees	52,989	58,885	69,699	71,103	1,404
611201 Overtime	1,381	2,674	1,500	1,500	-
611501 Part-Time	18,583	35,594	93,583	83,904	(9,679)
613101 FICA	5,773	7,348	12,423	11,728	(695)
613201 Utah Retirement Systems	9,832	10,846	12,032	11,499	(533)
613301 Health Insurance	7,693	8,760	9,463	16,850	7,387
613302 Dental Insurance	466	547	604	953	349
613304 Vision Insurance	94	106	110	190	80
613401 Worker's Compensation	890	885	1,989	1,886	(103)
614101 Clothing Allow - FT	294	239	720	900	180
614102 Clothing Allow - PT	591	386	720	1,000	280
Personnel Total	**98,584**	**126,270**	**202,843**	**201,513**	**(1,330)**
Materials & Services					
621301 Training & Registration	240	132	2,145	2,145	-
623101 In-State Travel	-	-	90	90	-
624107 Uniforms & PPE	1,462	1,288	3,100	2,600	(500)
625002 Equipment Purchases	3,705	526	6,000	6,000	-
625003 Equipment Rental	354	96	2,500	1,000	(1,500)
625201 Tires/Brakes	1,000	1,037	1,000	1,000	-
625202 Fuel/Oil	10,341	8,080	11,000	11,000	-
625203 Fleet Repair	6,753	8,594	6,500	10,000	3,500
625204 Fleet Lease	6,263	11,610	7,200	13,327	6,128
625501 Equipment Repairs	251	-	300	300	-
626001 Building Maintenance	100	-	500	500	-
626002 Grounds Maintenance	16,877	17,157	19,000	24,000	5,000
631003 Insurance Fees	2,815	3,545	4,684	5,013	329
645001 Special Department Allow	570	440	400	400	-
663001 Contingency	-	-	1,000	1,000	-
Materials & Services Total	**50,731**	**52,502**	**65,419**	**78,375**	**12,957**
104522 Open Space Total	**149,315**	**178,772**	**268,262**	**279,888**	**11,627**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104561 Recreation					
Personnel					
611101 Full-Time Employees	188,955	183,772	212,517	223,715	11,198
611201 Overtime	1,612	1,371	3,500	3,500	-
611501 Part-Time	79,829	95,311	118,972	117,447	(1,525)
613101 FICA	20,917	20,790	24,966	25,664	698
613201 Utah Retirement Systems	33,716	34,329	37,305	37,015	(290)
613301 Health Insurance	41,111	47,005	47,564	59,590	12,026
613302 Dental Insurance	2,194	2,358	2,591	2,805	214
613304 Vision Insurance	377	247	248	556	308
613401 Worker's Compensation	3,247	2,493	4,026	4,151	125
613601 LTD ADD Life	2,095	2,057	2,183	2,183	-
614101 Clothing Allow - FT	37	197	450	300	(150)
614102 Clothing Allow - PT	1,838	3,443	3,500	3,500	-
Personnel Total	**375,927**	**393,372**	**457,822**	**480,426**	**22,604**
Materials & Services					
621201 Membership Dues	118	110	120	120	-
621301 Training & Registration	3,664	4,430	4,123	3,020	(1,103)
623101 In-State Travel	2,261	2,741	2,690	2,872	183
623501 Out-of-State Travel	672	2,027	2,832	-	(2,832)
624002 Concession Stand	5,626	3,655	10,000	-	(10,000)
624004 Materials & Supplies	44,847	42,015	66,458	60,578	(5,880)
624005 Printing	68	1,168	3,996	-	(3,996)
624006 Postage / Mailing	1,267	-	-	-	-
625002 Equipment Purchases	-	-	11,560	560	(11,000)
625201 Tires/Brakes	309	-	600	500	(100)
625202 Fuel/Oil	2,353	2,901	4,000	3,000	(1,000)
625203 Fleet Repair	6	1,896	1,500	1,500	-
625204 Fleet Lease	7,269	5,043	5,195	7,663	2,468
631003 Insurance Fees	3,848	3,908	4,135	4,401	266
631004 Bank Fees	8,102	4,697	7,800	6,000	(1,800)
631006 Contracted Services	5,626	100	11,775	14,340	2,565
631007 Agency Permits	-	415	572	572	-
645001 Special Department Allow	(54)	-	-	400	400
645002 Donation Expenditures	-	-	5,000	5,000	-
662001 Miscellaneous Services	2,443	7,786	15,125	15,002	(123)
662004 Program Officials	51,671	46,605	72,405	72,861	456
Materials & Services Total	**140,096**	**129,498**	**229,886**	**198,389**	**(31,497)**
Capital Projects					
674003 Vehicle Replacement	-	-	50,756	-	(50,756)
Capital Projects Total	**-**	**-**	**50,756**	**-**	**(50,756)**
104561 Recreation Total	**516,023**	**522,870**	**738,464**	**678,815**	**(59,649)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104562 Arts					
Personnel					
611101 Full-Time Employees	60,822	62,666	67,259	70,980	3,721
611201 Overtime	2,785	490	1,500	1,500	-
611501 Part-Time	43,623	58,829	56,755	76,368	19,613
613101 FICA	8,224	9,428	9,488	11,274	1,786
613201 Utah Retirement Systems	11,532	11,601	11,836	11,676	(160)
613301 Health Insurance	31	42	43	48	5
613401 Worker's Compensation	1,110	1,111	1,504	1,789	285
614101 Clothing Allow - FT	-	-	300	-	(300)
Personnel Total	**128,128**	**144,167**	**148,685**	**173,635**	**24,950**
Materials & Services					
624002 Concession Stand	1,002	1,704	2,200	2,525	325
624004 Materials & Supplies	22,499	17,800	35,113	26,970	(8,143)
624005 Printing	1,772	646	1,022	900	(122)
631003 Insurance Fees	4,659	7,031	7,363	7,889	526
631004 Bank Fees	3,531	2,105	3,200	3,200	-
631006 Contracted Services	34,412	29,040	28,965	26,400	(2,565)
645002 Donation Expenditures	75	50	1,500	1,500	-
661001 Miscellaneous Supplies	-	-	2,407	1,164	(1,243)
662001 Miscellaneous Services	16,908	20,811	55,457	48,998	(6,459)
Materials & Services Total	**84,859**	**79,186**	**137,227**	**119,546**	**(17,681)**
104562 Arts Total	**212,988**	**223,354**	**285,912**	**293,181**	**7,269**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104565 Aquatics Center					
Personnel					
611101 Full-Time Employees	322,160	325,471	379,027	400,588	21,561
611201 Overtime	8,264	6,868	6,000	6,000	-
611501 Part-Time	1,034,760	1,049,307	1,483,040	1,218,367	(264,673)
613101 FICA	104,351	105,426	129,123	123,174	(5,949)
613201 Utah Retirement Systems	58,108	59,658	65,064	64,482	(582)
613301 Health Insurance	68,386	77,667	78,633	89,282	10,649
613302 Dental Insurance	4,769	4,724	4,836	5,420	584
613304 Vision Insurance	965	836	786	887	101
613401 Worker's Compensation	15,294	11,715	18,199	18,870	671
613601 LTD ADD Life	2,477	2,734	2,246	2,246	-
614101 Clothing Allow - FT	49	156	900	300	(600)
614102 Clothing Allow - PT	10,451	10,946	16,000	15,920	(80)
Personnel Total	**1,630,032**	**1,655,509**	**2,183,854**	**1,945,536**	**(238,318)**
Materials & Services					
621101 Publications & Subscriptions	2,692	-	150	150	-
621201 Membership Dues	15,881	14,078	24,398	20,000	(4,398)
621301 Training & Registration	15,736	33,586	23,269	20,619	(2,650)
623101 In-State Travel	3,605	4,633	4,982	5,530	548
623501 Out-of-State Travel	5,888	8,765	6,562	2,680	(3,882)
624001 Office Supplies	6,432	8,615	10,100	10,005	(95)
624002 Concession Stand	36,560	36,124	32,360	32,360	-
624004 Materials & Supplies	32,440	53,811	44,172	43,310	(863)
624005 Printing	91	707	1,610	410	(1,200)
624006 Postage / Mailing	7	-	315	315	-
625001 Equip. Maint. & Supplies	40,184	29,355	43,395	43,395	-
625002 Equipment Purchases	3,589	4,576	10,570	11,170	600
625003 Equipment Rental	-	-	1,200	1,200	-
625501 Equipment Repairs	7,862	-	-	5,200	5,200
626001 Building Maintenance	89,889	81,111	61,440	61,440	-
631003 Insurance Fees	20,050	27,537	26,221	28,004	1,783
631004 Bank Fees	34,180	42,477	36,000	48,000	12,000
631006 Contracted Services	14,398	24,170	14,152	48,404	34,252
631007 Agency Permits	2,770	2,600	2,180	2,180	-
645001 Special Department Allow	8	(234)	5,000	5,000	-
661001 Miscellaneous Supplies	24,333	53,409	44,412	18,432	(25,980)
662001 Miscellaneous Services	3,020	1,180	6,360	6,360	-
663001 Contingency	2,535	-	20,000	20,000	-
Materials & Services Total	**362,148**	**426,499**	**418,848**	**434,164**	**15,316**
Capital Projects					
674001 Machinery & Equipment	49,315	16,756	56,000	30,000	(26,000)
Capital Projects Total	**49,315**	**16,756**	**56,000**	**30,000**	**(26,000)**
104565 Aquatics Center Total	**2,041,495**	**2,098,764**	**2,658,702**	**2,409,699**	**(249,003)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104570 PARAT					
Personnel					
611101 Full-Time Employees	-	-	-	37,722	37,722
613101 FICA	-	-	-	2,729	2,729
613201 Utah Retirement Systems	-	-	-	6,274	6,274
613301 Health Insurance	-	-	-	17,519	17,519
613302 Dental Insurance	-	-	-	882	882
613304 Vision Insurance	-	-	-	191	191
613401 Worker's Compensation	-	-	-	460	460
Personnel Total	**-**	**-**	**-**	**65,777**	**65,777**
Capital Projects					
673001 Capital Project	630,153	100,780	770,005	455,003	(315,002)
Capital Projects Total	**630,153**	**100,780**	**770,005**	**455,003**	**(315,002)**
104570 PARAT Total	**630,153**	**100,780**	**770,005**	**520,780**	**(249,225)**
104591 Cemetery					
Personnel					
611101 Full-Time Employees	36,255	40,292	47,689	48,667	978
611201 Overtime	1,015	1,943	780	780	-
611501 Part-Time	14,867	28,859	75,953	68,097	(7,856)
613101 FICA	4,154	5,385	9,416	8,852	(564)
613201 Utah Retirement Systems	6,731	7,421	8,234	7,869	(365)
613301 Health Insurance	5,264	5,994	6,476	11,535	5,059
613302 Dental Insurance	318	374	414	654	240
613304 Vision Insurance	64	73	77	133	56
613401 Worker's Compensation	636	648	1,506	1,423	(83)
614101 Clothing Allow - FT	360	147	360	400	40
614102 Clothing Allow - PT	523	-	360	650	290
Personnel Total	**70,187**	**91,135**	**151,265**	**149,060**	**(2,205)**
Materials & Services					
623101 In-State Travel	-	-	45	45	-
624107 Uniforms & PPE	621	823	1,550	1,150	(400)
625002 Equipment Purchases	1,870	1,108	3,050	3,050	-
625201 Tires/Brakes	225	-	225	225	-
625203 Fleet Repair	-	-	1,000	1,000	-
625204 Fleet Lease	4,897	5,598	5,766	4,986	(780)
625501 Equipment Repairs	-	-	200	200	-
626002 Grounds Maintenance	13,763	14,197	13,975	13,975	-
631003 Insurance Fees	2,369	2,654	3,609	3,864	255
661001 Miscellaneous Supplies	-	-	250	250	-
663001 Contingency	-	-	2,500	2,500	-
Materials & Services Total	**23,744**	**24,380**	**32,170**	**31,245**	**(925)**
104591 Cemetery Total	**93,930**	**115,516**	**183,435**	**180,305**	**(3,130)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104611 CED Administration					
Personnel					
611101 Full-Time Employees	-	57,312	162,671	134,297	(28,374)
613101 FICA	-	4,290	12,254	10,103	(2,151)
613201 Utah Retirement Systems	-	10,191	27,190	21,108	(6,082)
613301 Health Insurance	-	8,631	23,426	24,026	600
613302 Dental Insurance	-	423	1,209	1,209	-
613304 Vision Insurance	-	99	262	147	(115)
613401 Worker's Compensation	-	520	1,975	1,746	(229)
614101 Clothing Allow - FT	-	-	75	75	-
614201 Car Allowance	-	1,814	4,800	4,800	-
Personnel Total	**-**	**83,279**	**233,862**	**197,511**	**(36,351)**
Materials & Services					
621201 Membership Dues	10,000	6,050	11,683	21,045	9,362
621301 Training & Registration	3,000	2,180	4,710	3,100	(1,610)
623101 In-State Travel	-	-	1,606	1,713	107
623501 Out-of-State Travel	-	3,113	7,654	6,910	(744)
624005 Printing	-	-	-	200	200
631003 Insurance Fees	278	205	1,015	1,071	56
631004 Bank Fees	1,700	1,700	1,700	1,700	-
631006 Contracted Services	5,650	6,300	78,000	80,500	2,500
645001 Special Department Allow	66	593	6,500	6,500	-
Materials & Services Total	**20,694**	**20,141**	**112,868**	**122,739**	**9,872**
Debt					
681001 Debt Service-Principal	79,000	77,000	77,000	78,000	1,000
681002 Debt Service-Interest	432,787	432,437	432,013	431,782	(231)
Debt Total	**511,787**	**509,437**	**509,013**	**509,782**	**769**
104611 CED Administration Total	**532,481**	**612,856**	**855,743**	**830,032**	**(25,711)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104612 Communications					
Personnel					
611101 Full-Time Employees	121,533	128,875	140,610	148,394	7,784
611501 Part-Time	-	-	-	20,750	20,750
613101 FICA	9,277	9,956	10,623	12,742	2,119
613201 Utah Retirement Systems	22,462	23,858	24,755	24,419	(336)
613301 Health Insurance	7,646	8,107	17,510	25,644	8,134
613302 Dental Insurance	650	739	798	1,382	584
613304 Vision Insurance	120	147	147	248	101
613401 Worker's Compensation	1,472	1,177	1,699	1,815	116
613601 LTD ADD Life	977	1,050	1,036	1,036	-
614101 Clothing Allow - FT	-	-	150	150	-
Personnel Total	**164,138**	**173,910**	**197,328**	**236,580**	**39,252**
Materials & Services					
621101 Publications & Subscriptions	5,241	8,572	12,010	11,977	(33)
621201 Membership Dues	-	389	450	450	-
621301 Training & Registration	529	1,404	1,540	1,790	250
622101 Public Outreach & Notices	17,369	17,099	18,000	18,000	-
623101 In-State Travel	38	190	290	290	-
623501 Out-of-State Travel	1,424	1,837	1,806	-	(1,806)
624001 Office Supplies	229	54	150	150	-
624004 Materials & Supplies	561	7,762	3,000	6,000	3,000
624005 Printing	6,370	6,422	7,000	7,000	-
624006 Postage / Mailing	3,382	7,257	7,300	7,300	-
625002 Equipment Purchases	1,367	-	500	4,500	4,000
631003 Insurance Fees	1,254	1,843	1,321	1,400	79
631006 Contracted Services	8,212	95,219	42,000	21,000	(21,000)
645001 Special Department Allow	15,349	13,180	20,000	20,000	-
Materials & Services Total	**61,324**	**161,229**	**115,367**	**99,857**	**(15,510)**
104612 Communications Total	**225,462**	**335,139**	**312,695**	**336,437**	**23,742**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104614 Code Enforcement					
Personnel					
611101 Full-Time Employees	89,577	100,818	104,525	110,927	6,402
611201 Overtime	17	51	500	-	(500)
613101 FICA	6,501	7,405	7,621	8,128	507
613201 Utah Retirement Systems	16,828	18,839	18,562	18,406	(156)
613301 Health Insurance	43,790	45,706	46,852	48,052	1,200
613302 Dental Insurance	1,980	1,921	2,007	2,418	411
613304 Vision Insurance	409	419	409	409	-
613401 Worker's Compensation	1,095	929	1,274	1,353	79
613601 LTD ADD Life	856	888	885	885	-
614101 Clothing Allow - FT	703	80	700	700	-
Personnel Total	**161,756**	**177,055**	**183,335**	**191,278**	**7,943**
Materials & Services					
621101 Publications & Subscriptions	-	-	200	200	-
621201 Membership Dues	90	150	150	150	-
621301 Training & Registration	580	640	840	840	-
623101 In-State Travel	1,231	1,697	1,732	1,732	-
625201 Tires/Brakes	-	401	500	500	-
625202 Fuel/Oil	-	-	3,000	2,500	(500)
625203 Fleet Repair	351	1,315	500	500	-
625204 Fleet Lease	3,406	2,784	2,868	3,259	391
631003 Insurance Fees	1,639	1,885	2,436	2,603	167
631006 Contracted Services	2,700	6,250	16,000	16,000	-
Materials & Services Total	**9,996**	**15,122**	**28,226**	**28,284**	**58**
Capital Projects					
674003 Vehicle Replacement	-	96,238	-	-	-
Capital Projects Total	**-**	**96,238**	**-**	**-**	**-**
104614 Code Enforcement Total	**171,752**	**288,414**	**211,561**	**219,562**	**8,001**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104632 CDBG					
Personnel					
611101 Full-Time Employees	23,759	30,255	33,532	35,404	1,872
613101 FICA	1,820	2,301	2,536	2,701	165
613201 Utah Retirement Systems	4,269	5,418	5,626	5,590	(36)
613301 Health Insurance	84	54	54	29	(25)
613302 Dental Insurance	573	662	725	725	-
613304 Vision Insurance	130	156	157	157	-
613401 Worker's Compensation	290	276	409	432	23
Personnel Total	**30,926**	**39,123**	**43,039**	**45,038**	**1,999**
Materials & Services					
622101 Public Outreach & Notices	(500)	-	1,000	1,000	-
624001 Office Supplies	-	-	100	100	-
631003 Insurance Fees	811	272	348	369	21
631006 Contracted Services	-	-	40,000	-	(40,000)
Materials & Services Total	**311**	**272**	**41,448**	**1,469**	**(39,979)**
Transfers					
693001 Pass Through	89,111	146,344	163,925	30,735	(133,190)
Transfers Total	**89,111**	**146,344**	**163,925**	**30,735**	**(133,190)**
104632 CDBG Total	**120,349**	**185,739**	**248,412**	**77,242**	**(171,170)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104641 Planning					
Personnel					
611101 Full-Time Employees	268,719	234,918	159,865	72,890	(86,975)
613101 FICA	19,919	17,394	11,851	5,407	(6,444)
613201 Utah Retirement Systems	48,869	42,745	28,283	12,069	(16,214)
613301 Health Insurance	65,686	58,964	46,852	24,026	(22,826)
613302 Dental Insurance	3,466	2,933	2,418	1,209	(1,209)
613304 Vision Insurance	671	568	409	-	(409)
613401 Worker's Compensation	3,265	2,140	1,941	888	(1,053)
613601 LTD ADD Life	1,943	2,100	2,099	2,099	-
614101 Clothing Allow - FT	98	861	700	450	(250)
614201 Car Allowance	4,814	3,014	-	-	-
Personnel Total	**417,451**	**365,636**	**254,418**	**119,038**	**(135,380)**
Materials & Services					
621101 Publications & Subscriptions	56	637	1,805	150	(1,655)
621201 Membership Dues	1,382	1,465	1,101	1,186	85
621301 Training & Registration	4,821	5,311	5,200	5,970	770
623101 In-State Travel	1,687	1,447	1,154	1,040	(114)
623501 Out-of-State Travel	5,842	4,669	2,075	2,557	482
625201 Tires/Brakes	-	-	500	500	-
625202 Fuel/Oil	1,707	1,407	1,500	1,500	-
625203 Fleet Repair	-	-	250	500	250
625204 Fleet Lease	2,888	1,392	1,434	2,849	1,415
631003 Insurance Fees	2,348	3,582	2,934	3,132	198
631006 Contracted Services	30,714	29,065	54,915	44,380	(10,535)
645001 Special Department Allow	23,235	3,024	1,800	1,800	-
Materials & Services Total	**74,679**	**51,999**	**74,668**	**65,564**	**(9,105)**
104641 Planning Total	**492,130**	**417,635**	**329,086**	**184,602**	**(144,485)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104642 Inspections					
Personnel					
611101 Full-Time Employees	110,559	121,381	140,748	156,856	16,108
611501 Part-Time	19,609	19,791	18,387	20,595	2,208
613101 FICA	9,536	10,450	11,877	13,431	1,554
613201 Utah Retirement Systems	20,750	22,466	24,885	25,928	1,043
613301 Health Insurance	22,416	15,053	17,150	17,232	82
613302 Dental Insurance	1,377	1,036	1,168	1,168	-
613304 Vision Insurance	246	194	202	202	-
613401 Worker's Compensation	1,544	1,284	1,933	2,156	223
613601 LTD ADD Life	916	1,018	984	984	-
614101 Clothing Allow - FT	436	541	700	700	-
Personnel Total	**187,388**	**193,214**	**218,034**	**239,252**	**21,218**
Materials & Services					
621101 Publications & Subscriptions	237	613	1,550	500	(1,050)
621201 Membership Dues	-	319	430	430	-
621301 Training & Registration	3,479	3,890	5,740	2,350	(3,390)
623101 In-State Travel	-	2,020	2,050	2,050	-
623501 Out-of-State Travel	4,279	1,000	6,570	-	(6,570)
625002 Equipment Purchases	54	33	400	-	(400)
625201 Tires/Brakes	-	-	500	500	-
625202 Fuel/Oil	2,187	2,150	3,000	2,500	(500)
625203 Fleet Repair	161	60	500	500	-
625204 Fleet Lease	3,405	2,784	2,868	4,888	2,020
631003 Insurance Fees	1,472	2,279	2,664	2,844	180
631006 Contracted Services	19,370	8,667	45,000	45,000	-
Materials & Services Total	**34,645**	**23,817**	**71,272**	**61,562**	**(9,710)**
Capital Projects					
674003 Vehicle Replacement	36,708	45,780	-	-	-
Capital Projects Total	**36,708**	**45,780**	**-**	**-**	**-**
104642 Inspections Total	**258,741**	**262,811**	**289,306**	**300,814**	**11,508**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
104711 Bonds					
Materials & Services					
631004 Bank Fees	1,700	1,700	1,700	1,700	-
Materials & Services Total	**1,700**	**1,700**	**1,700**	**1,700**	**-**
Debt					
681001 Debt Service-Principal	797,000	810,000	832,000	858,000	26,000
681002 Debt Service-Interest	133,940	114,697	95,034	74,796	(20,238)
Debt Total	**930,940**	**924,697**	**927,034**	**932,796**	**5,762**
104711 Bonds Total	**932,640**	**926,397**	**928,734**	**934,496**	**5,762**
104810 Transfers to Other Funds					
Transfers					
691004 Trnf GF	31,401,583	4,651,269	3,844,845	2,226,217	(1,618,628)
Transfers Total	**31,401,583**	**4,651,269**	**3,844,845**	**2,226,217**	**(1,618,628)**
104810 Transfers to Other Funds Total	**31,401,583**	**4,651,269**	**3,844,845**	**2,226,217**	**(1,618,628)**
General Fund |10 Total	**52,340,739**	**28,041,827**	**30,589,221**	**28,856,799**	**(1,732,421)**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
CDRA | 20					
Taxes					
311103 ATK EDA	643,186	613,520	613,520	584,143	(29,377)
311106 RDA #6	257,803	242,859	242,859	138,080	(104,779)
311107 RDA #7	346,397	487,795	-	-	-
311108 RDA #8	275,477	406,359	406,359	421,803	15,444
311109 RDA #9	666,254	665,629	665,629	354,442	(311,187)
311110 RDA #10	246,020	283,541	283,541	302,621	19,080
311111 Clfd Station CDA	263,893	258,087	258,087	255,677	(2,410)
311112 Lifetime CRA	333,133	386,849	386,846	406,887	20,041
Taxes Total	**3,032,163**	**3,344,639**	**2,856,841**	**2,463,653**	**(393,188)**
Miscellaneous					
361001 Interest Earnings	274,020	549,301	100,000	100,000	-
369001 Misc Revenues	1,397	17,291	-	-	-
Miscellaneous Total	**275,417**	**566,592**	**100,000**	**100,000**	**-**
CDRA | 20 Total	**3,307,580**	**3,911,231**	**2,956,841**	**2,563,653**	**(393,188)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
CDRA | 20					
204611 CED Administration					
Materials & Services					
645004 Developer Increments	-	-	-	196,450	196,450
Materials & Services Total	**-**	**-**	**-**	**196,450**	**196,450**
204611 CED Administration Total	**-**	**-**	**-**	**196,450**	**196,450**
204615 CED Administration					
Materials & Services					
662001 Miscellaneous Services	-	-	350,000	350,000	-
Materials & Services Total	**-**	**-**	**350,000**	**350,000**	**-**
Transfers					
691001 Trnf Other Funds	-	-	675,000	-	(675,000)
691004 Trnf GF	263,800	244,836	263,800	163,800	(100,000)
Transfers Total	**263,800**	**244,836**	**938,800**	**163,800**	**(775,000)**
204615 CED Administration Total	**263,800**	**244,836**	**1,288,800**	**513,800**	**(775,000)**
204616 RDA #6					
Transfers					
691004 Trnf GF	132,000	132,580	277,365	379,766	102,401
Transfers Total	**132,000**	**132,580**	**277,365**	**379,766**	**102,401**
204616 RDA #6 Total	**132,000**	**132,580**	**277,365**	**379,766**	**102,401**
204617 RDA #7					
Materials & Services					
645004 Developer Increments	70,341	73,218	-	-	-
Materials & Services Total	**70,341**	**73,218**	**-**	**-**	**-**
Transfers					
691004 Trnf GF	156,183	165,000	20,000	-	(20,000)
Transfers Total	**156,183**	**165,000**	**20,000**	**-**	**(20,000)**
204617 RDA #7 Total	**226,524**	**238,218**	**20,000**	**-**	**(20,000)**
204618 RDA #8					
Materials & Services					
645004 Developer Increments	-	50,052	-	-	-
Materials & Services Total	**-**	**50,052**	**-**	**-**	**-**
Transfers					
691004 Trnf GF	135,000	140,000	120,000	115,000	(5,000)
Transfers Total	**135,000**	**140,000**	**120,000**	**115,000**	**(5,000)**
204618 RDA #8 Total	**135,000**	**190,052**	**120,000**	**115,000**	**(5,000)**
204619 RDA #10					
Transfers					
691004 Trnf GF	215,000	225,000	195,000	190,000	(5,000)
Transfers Total	**215,000**	**225,000**	**195,000**	**190,000**	**(5,000)**
204619 RDA #10 Total	**215,000**	**225,000**	**195,000**	**190,000**	**(5,000)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
204623 ATK EDA					
Materials & Services					
645004 Developer Increments	714,097	-	1,720,269	1,988,493	268,224
Materials & Services Total	**714,097**	**-**	**1,720,269**	**1,988,493**	**268,224**
Transfers					
691004 Trnf GF	39,033	32,159	30,676	29,207	(1,469)
Transfers Total	**39,033**	**32,159**	**30,676**	**29,207**	**(1,469)**
204623 ATK EDA Total	**753,130**	**32,159**	**1,750,945**	**2,017,700**	**266,755**
204624 Clearfield Station CDA					
Transfers					
691004 Trnf GF	8,508	13,195	212,310	411,596	199,286
Transfers Total	**8,508**	**13,195**	**212,310**	**411,596**	**199,286**
204624 Clearfield Station CDA Total	**8,508**	**13,195**	**212,310**	**411,596**	**199,286**
204625 Lifetime CRA					
Materials & Services					
645004 Developer Increments	283,163	328,819	328,822	345,854	17,032
Materials & Services Total	**283,163**	**328,819**	**328,822**	**345,854**	**17,032**
Transfers					
691004 Trnf GF	-	16,657	19,342	20,344	1,002
Transfers Total	**-**	**16,657**	**19,342**	**20,344**	**1,002**
204625 Lifetime CRA Total	**283,163**	**345,476**	**348,164**	**366,198**	**18,034**
CDRA | 20 Total	**2,017,125**	**1,421,516**	**4,212,584**	**4,190,510**	**(22,074)**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Park Capital Improvements | 40					
Licenses & Permits					
323004 Park Impact Fees	123,750	267,524	80,000	80,000	-
Licenses & Permits Total	**123,750**	**267,524**	**80,000**	**80,000**	**-**
Miscellaneous					
361001 Interest Earnings	116,859	152,123	20,000	20,000	-
Miscellaneous Total	**116,859**	**152,123**	**20,000**	**20,000**	**-**
Park Capital Improvements | 40 Total	**240,609**	**419,647**	**100,000**	**100,000**	**-**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Capital Projects | 45					
Miscellaneous					
361001 Interest Earnings	8,183	445,866	80,000	80,000	-
369001 Misc Revenues	-	108,488	8,013,000	48,000	(7,965,000)
Miscellaneous Total	**8,183**	**554,354**	**8,093,000**	**128,000**	**(7,965,000)**
Other Sources					
381004 Trnf from GF	27,868,126	4,464,843	3,844,845	2,226,217	(1,618,628)
382001 Trnf from CDRA	-	597,000	675,000	-	(675,000)
Other Sources Total	**27,868,126**	**5,061,843**	**4,519,845**	**2,226,217**	**(2,293,628)**
Capital Projects | 45 Total	**27,876,309**	**5,616,197**	**12,612,845**	**2,354,217**	**(10,258,628)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Capital Project Fund | 40 & 45					
404521 Capital Projects-Parks					
Capital Projects					
673001 Capital Project	614,587	-	622,000	150,000	(472,000)
Capital Projects Total	**614,587**	**-**	**622,000**	**150,000**	**(472,000)**
404521 Capital Projects-Parks Total	**614,587**	**-**	**622,000**	**150,000**	**(472,000)**
454161 Capital Projects-Facilities					
Capital Projects					
673001 Capital Project	1,165,547	1,751,061	3,770,001	1,865,675	(1,904,326)
Capital Projects Total	**1,165,547**	**1,751,061**	**3,770,001**	**1,865,675**	**(1,904,326)**
454161 Capital Projects-Facilities Total	**1,165,547**	**1,751,061**	**3,770,001**	**1,865,675**	**(1,904,326)**
454410 Capital Projects-Streets					
Capital Projects					
673001 Capital Project	16,661,913	10,888,307	12,758,587	4,919,958	(7,838,629)
Capital Projects Total	**16,661,913**	**10,888,307**	**12,758,587**	**4,919,958**	**(7,838,629)**
454410 Capital Projects-Streets Total	**16,661,913**	**10,888,307**	**12,758,587**	**4,919,958**	**(7,838,629)**
454521 Capital Projects-Parks					
Capital Projects					
673001 Capital Project	204,806	194,196	3,713,000	1,208,700	(2,504,300)
Capital Projects Total	**204,806**	**194,196**	**3,713,000**	**1,208,700**	**(2,504,300)**
454521 Capital Projects-Parks Total	**204,806**	**194,196**	**3,713,000**	**1,208,700**	**(2,504,300)**
Capital Project Fund | 40 & 45 Total	**18,646,852**	**12,833,563**	**20,863,588**	**8,144,333**	**(12,719,255)**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Utility Administration | 50					
Miscellaneous					
361001 Interest Earnings	-	-	2,000	2,000	-
369006 Late Fees/Penalty	178,132	164,815	160,000	160,000	-
Miscellaneous Total	**178,132**	**164,815**	**162,000**	**162,000**	**-**
Charges for Services | Utilities					
371005 Water Service Fees	10,781	15,081	14,000	14,000	-
Charges for Services | Utilities Total	**10,781**	**15,081**	**14,000**	**14,000**	**-**
Other Sources					
381005 Trnf from EF	293,206	300,698	332,011	346,583	14,572
Other Sources Total	**293,206**	**300,698**	**332,011**	**346,583**	**14,572**
Utility Administration | 50 Total	**482,119**	**480,594**	**508,011**	**522,583**	**14,572**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Utility Administration | 50					
505011 Utility Administration					
Personnel					
611101 Full-Time Employees	108,055	138,888	165,828	171,007	5,179
611201 Overtime	251	16	-	-	-
611501 Part-Time	2,695	4,424	11,055	11,754	699
613101 FICA	8,926	10,229	13,105	13,525	420
613201 Utah Retirement Systems	15,918	19,962	28,489	27,881	(608)
613301 Health Insurance	45,932	43,458	47,404	54,020	6,616
613302 Dental Insurance	2,455	2,575	2,856	3,204	348
613304 Vision Insurance	456	454	470	586	116
613401 Worker's Compensation	112	94	158	164	6
614101 Clothing Allow - FT	254	118	150	180	30
Personnel Total	**185,054**	**220,218**	**269,515**	**282,321**	**12,806**
Materials & Services					
621301 Training & Registration	495	990	2,350	1,900	(450)
623101 In-State Travel	-	-	50	50	-
624004 Materials & Supplies	1,127	1,179	900	900	-
624005 Printing	26,479	25,532	29,250	29,250	-
624006 Postage / Mailing	43,508	34,566	41,850	41,850	-
624204 Annual Maint. & Support	11,240	12,425	17,513	19,393	1,880
631004 Bank Fees	4,124	2,611	5,150	5,150	-
645001 Special Department Allow	(71)	1,554	1,750	1,750	-
Materials & Services Total	**86,903**	**78,857**	**98,813**	**100,243**	**1,430**
Transfers					
691009 Trnf Indirect Cost Alloca	140,035	140,035	140,035	140,035	-
Transfers Total	**140,035**	**140,035**	**140,035**	**140,035**	**-**
505011 Utility Administration Total	**411,992**	**439,110**	**508,363**	**522,599**	**14,236**
Utility Administration | 50 Total	**411,992**	**439,110**	**508,363**	**522,599**	**14,236**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Water | 51					
Licenses & Permits					
323001 Water Impact Fees	19,542	150,661	35,000	35,000	-
Licenses & Permits Total	**19,542**	**150,661**	**35,000**	**35,000**	**-**
Miscellaneous					
361001 Interest Earnings	41,412	172,432	40,000	25,000	(15,000)
367001 Bond Proceeds	-	-	9,100,000	-	(9,100,000)
Miscellaneous Total	**41,412**	**172,432**	**9,140,000**	**25,000**	**(9,115,000)**
Charges for Services | Utilities					
371001 Water Charges	4,137,954	4,917,084	5,984,000	6,500,000	516,000
371003 Water Meter Connection	34,958	83,733	40,000	40,000	-
371008 Water Charges-City	108,269	144,567	110,000	150,000	40,000
Charges for Services | Utilities Total	**4,281,181**	**5,145,384**	**6,134,000**	**6,690,000**	**556,000**
Other Sources					
381001 Trnf Other Funds	-	-	1,650,000	174,763	(1,475,237)
Other Sources Total	**-**	**-**	**1,650,000**	**174,763**	**(1,475,237)**
Water | 51 Total	**4,342,135**	**5,468,476**	**16,959,000**	**6,924,763**	**(10,034,237)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Water | 51					
515101 Water Department					
Personnel					
611101 Full-Time Employees	337,463	368,556	390,019	438,566	48,547
611201 Overtime	14,234	18,915	13,000	13,000	-
611501 Part-Time	12,689	3,735	11,813	12,359	546
613101 FICA	27,912	28,752	29,788	33,689	3,901
613201 Utah Retirement Systems	45,520	61,087	67,425	71,109	3,684
613301 Health Insurance	74,608	77,657	103,248	98,353	(4,895)
613302 Dental Insurance	4,448	4,041	5,390	5,108	(282)
613304 Vision Insurance	728	779	1,046	972	(74)
613401 Worker's Compensation	4,298	3,921	5,322	5,926	604
613601 LTD ADD Life	2,062	2,587	2,352	2,352	-
614101 Clothing Allow - FT	1,849	2,201	2,880	2,880	-
614102 Clothing Allow - PT	83	116	720	720	-
614201 Car Allowance	357	966	960	960	-
Personnel Total	**526,250**	**573,312**	**633,963**	**685,994**	**52,031**
Materials & Services					
621201 Membership Dues	4,168	5,280	4,365	4,527	162
621301 Training & Registration	12,221	9,825	15,250	15,500	250
623501 Out-of-State Travel	2,421	2,140	1,692	2,315	623
624001 Office Supplies	431	419	500	500	-
624004 Materials & Supplies	71,512	90,833	96,664	96,664	-
624006 Postage / Mailing	-	-	2,500	2,500	-
624107 Uniforms & PPE	2,220	2,709	5,250	5,250	-
624204 Annual Maint. & Support	10,971	34,139	70,451	70,514	63
625001 Equip. Maint. & Supplies	28,600	33,861	52,100	52,100	-
625002 Equipment Purchases	-	1,769	3,300	-	(3,300)
625201 Tires/Brakes	2,550	1,735	4,000	4,000	-
625202 Fuel/Oil	27,355	25,269	28,350	28,350	-
625203 Fleet Repair	14,346	11,550	18,000	18,000	-
625204 Fleet Lease	35,496	31,752	31,752	34,201	2,449
626001 Building Maintenance	903	462	2,500	5,100	2,600
627001 Electric	99,285	104,592	195,000	195,000	-
631003 Insurance Fees	37,493	41,558	44,876	47,941	3,065
631004 Bank Fees	24,113	30,493	29,000	32,880	3,880
631006 Contracted Services	68,745	100,999	154,233	171,353	17,120
645001 Special Department Allow	991	1,130	1,250	1,250	-
651501 Depreciation	903,293	932,048	915,000	930,000	15,000
661001 Miscellaneous Supplies	860	3,725	4,700	4,700	-
662001 Miscellaneous Services	1,619,586	2,084,018	1,900,400	2,127,650	227,250
663001 Contingency	144	-	7,500	7,500	-
Materials & Services Total	**2,967,704**	**3,550,306**	**3,588,633**	**3,857,796**	**269,162**
Capital Projects					
674001 Machinery & Equipment	-	18,665	-	8,000	8,000
674002 Equipment Replacements	296,345	383,440	1,054,230	174,585	(879,645)
674003 Vehicle Replacement	-	72,327	-	187,474	187,474
Capital Projects Total	**296,345**	**474,431**	**1,054,230**	**370,059**	**(684,171)**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Debt					
681002 Debt Service-Interest	-	-	-	341,050	341,050
Debt Total	**-**	**-**	**-**	**341,050**	**341,050**
Transfers					
691003 Trnf EF Sales Tax Bond	83,001	82,450	82,657	83,170	513
691005 Trnf EF	103,424	104,618	2,104,618	128,031	(1,976,587)
691008 Nonoperating Transfer	108,269	144,567	120,000	165,000	45,000
691009 Trnf Indirect Cost Alloca	359,186	359,186	359,186	359,186	-
Transfers Total	**653,880**	**690,821**	**2,666,461**	**735,387**	**(1,931,074)**
515101 Water Department Total	**4,444,179**	**5,288,870**	**7,943,287**	**5,990,285**	**(1,953,002)**
515110 Water Capital Projects					
Capital Projects					
673001 Capital Project	0	-	12,068,400	9,233,752	(2,834,648)
Capital Projects Total	**0**	**-**	**12,068,400**	**9,233,752**	**(2,834,648)**
515110 Water Capital Projects Total	**0**	**-**	**12,068,400**	**9,233,752**	**(2,834,648)**
Water | 51 Total	**4,444,179**	**5,288,870**	**20,011,687**	**15,224,037**	**(4,787,650)**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Sewer | 52					
Licenses & Permits					
323002 Sewer Impact Fees	36,205	144,922	50,000	50,000	-
Licenses & Permits Total	**36,205**	**144,922**	**50,000**	**50,000**	**-**
Miscellaneous					
361001 Interest Earnings	112,725	298,926	75,000	65,000	(10,000)
369001 Misc Revenues	6,616	45,396	-	-	-
Miscellaneous Total	**119,341**	**344,322**	**75,000**	**65,000**	**(10,000)**
Charges for Services | Utilities					
372001 Sewer Charges	4,898,796	5,233,926	5,728,000	2,650,000	(3,078,000)
372002 Sewer Charges - NDSD	-	-	-	3,800,000	3,800,000
Charges for Services | Utilities Total	**4,898,796**	**5,233,926**	**5,728,000**	**6,450,000**	**722,000**
Sewer | 52 Total	**5,054,342**	**5,723,170**	**5,853,000**	**6,565,000**	**712,000**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Sewer | 52					
525201 Sewer Department					
Personnel					
611101 Full-Time Employees	328,677	352,289	429,578	405,461	(24,117)
611201 Overtime	5,837	11,474	8,000	8,000	-
611501 Part-Time	5,510	3,625	11,466	11,996	530
613101 FICA	26,380	27,035	32,743	31,247	(1,496)
613201 Utah Retirement Systems	44,234	56,797	74,249	65,592	(8,657)
613301 Health Insurance	71,865	71,480	108,982	86,444	(22,538)
613302 Dental Insurance	4,335	3,694	5,706	4,554	(1,152)
613304 Vision Insurance	687	717	1,097	854	(243)
613401 Worker's Compensation	4,644	3,728	5,903	5,638	(265)
613601 LTD ADD Life	2,621	2,550	2,251	2,251	-
614101 Clothing Allow - FT	946	1,506	1,440	1,440	-
614201 Car Allowance	357	966	960	960	-
Personnel Total	**496,093**	**535,860**	**682,375**	**624,437**	**(57,938)**
Materials & Services					
621301 Training & Registration	3,720	1,892	3,510	5,540	2,030
623101 In-State Travel	1,774	1,019	2,552	2,941	389
623501 Out-of-State Travel	2,365	1,644	1,692	2,315	623
624001 Office Supplies	333	279	350	350	-
624004 Materials & Supplies	2,299	4,472	5,683	5,683	-
624107 Uniforms & PPE	1,004	1,580	2,100	2,100	-
624204 Annual Maint. & Support	882	2,558	2,951	3,014	63
625002 Equipment Purchases	32,710	1,750	1,300	-	(1,300)
625201 Tires/Brakes	-	-	2,000	2,000	-
625202 Fuel/Oil	8,989	4,866	6,000	6,000	-
625203 Fleet Repair	12,338	1,591	13,000	13,000	-
625204 Fleet Lease	19,680	21,353	21,353	34,201	12,848
626001 Building Maintenance	733	569	2,000	5,100	3,100
631003 Insurance Fees	21,064	24,703	21,131	22,408	1,277
631004 Bank Fees	30,445	32,156	30,000	39,300	9,300
631006 Contracted Services	132,076	131,586	165,833	165,833	-
645001 Special Department Allow	274	191	1,250	1,250	-
651501 Depreciation	599,837	602,880	615,000	615,000	-
661001 Miscellaneous Supplies	1,473	918	1,100	1,100	-
662001 Miscellaneous Services	3,148,418	3,332,064	3,350,650	3,800,650	450,000
Materials & Services Total	**4,020,415**	**4,168,072**	**4,249,455**	**4,727,786**	**478,330**
Capital Projects					
674001 Machinery & Equipment	-	130,095	125,000	-	(125,000)
674003 Vehicle Replacement	-	73,327	-	480,000	480,000
Capital Projects Total	**-**	**203,422**	**125,000**	**480,000**	**355,000**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Transfers					
691001 Trnf Other Funds	-	-	-	174,763	174,763
691003 Trnf EF Sales Tax Bond	74,328	74,110	74,299	74,760	461
691005 Trnf EF	110,015	109,846	109,846	116,542	6,696
691009 Trnf Indirect Cost Alloca	382,075	382,075	382,075	382,075	-
692002 Contrib to Other Funds	-	-	1,650,000	-	(1,650,000)
Transfers Total	**566,418**	**566,031**	**2,216,220**	**748,140**	**(1,468,080)**
525201 Sewer Department Total	**5,082,926**	**5,473,385**	**7,273,051**	**6,580,363**	**(692,688)**
525210 Sewer Capital Projects					
Capital Projects					
673001 Capital Project	(0)	-	5,785,380	4,425,860	(1,359,520)
Capital Projects Total	**(0)**	**-**	**5,785,380**	**4,425,860**	**(1,359,520)**
525210 Sewer Capital Projects Total	**(0)**	**-**	**5,785,380**	**4,425,860**	**(1,359,520)**
Sewer | 52 Total	**5,082,926**	**5,473,385**	**13,058,431**	**11,006,223**	**(2,052,208)**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Storm Drain | 53					
Licenses & Permits					
323003 Storm Water Impact Fees	9,193	11,256	5,500	5,500	-
Licenses & Permits Total	**9,193**	**11,256**	**5,500**	**5,500**	**-**
Charges for Services					
343002 MIDA	-	-	2,320	2,320	-
Charges for Services Total	**-**	**-**	**2,320**	**2,320**	**-**
Miscellaneous					
361001 Interest Earnings	116,966	303,435	30,000	30,000	-
Miscellaneous Total	**116,966**	**303,435**	**30,000**	**30,000**	**-**
Charges for Services | Utilities					
373001 Storm Water Charges	1,539,144	1,718,667	1,810,000	2,010,000	200,000
Charges for Services | Utilities Total	**1,539,144**	**1,718,667**	**1,810,000**	**2,010,000**	**200,000**
Storm Drain | 53 Total	**1,665,302**	**2,033,358**	**1,847,820**	**2,047,820**	**200,000**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Storm | 53					
535301 Storm Drain					
Personnel					
611101 Full-Time Employees	221,649	236,553	287,456	297,931	10,475
611201 Overtime	2,527	5,635	4,000	4,000	-
611501 Part-Time	11,509	3,625	11,466	11,996	530
613101 FICA	17,692	17,834	22,272	23,221	949
613201 Utah Retirement Systems	28,195	37,996	49,274	47,997	(1,277)
613301 Health Insurance	49,796	46,578	60,282	62,341	2,059
613302 Dental Insurance	2,847	2,389	3,151	3,245	94
613304 Vision Insurance	472	458	581	567	(14)
613401 Worker's Compensation	2,891	2,399	3,962	4,115	153
613601 LTD ADD Life	1,605	1,648	1,865	1,865	-
614101 Clothing Allow - FT	1,006	1,146	1,800	1,800	-
614201 Car Allowance	357	966	960	960	-
Personnel Total	**340,545**	**357,227**	**447,069**	**460,038**	**12,969**
Materials & Services					
621201 Membership Dues	235	210	205	210	5
621301 Training & Registration	4,804	1,377	4,360	4,610	250
623101 In-State Travel	2,811	1,996	-	815	815
623501 Out-of-State Travel	2,517	2,802	1,692	2,315	623
624001 Office Supplies	132	195	500	500	-
624004 Materials & Supplies	3,993	3,975	10,033	10,033	-
624107 Uniforms & PPE	1,369	1,282	2,625	2,625	-
624204 Annual Maint. & Support	882	2,558	2,951	3,014	63
625001 Equip. Maint. & Supplies	-	-	1,550	1,550	-
625002 Equipment Purchases	19,666	1,750	-	-	-
625003 Equipment Rental	-	-	2,700	2,700	-
625201 Tires/Brakes	274	4,372	2,500	2,500	-
625202 Fuel/Oil	10,690	8,555	9,000	9,000	-
625203 Fleet Repair	4,247	15,025	6,000	9,000	3,000
625204 Fleet Lease	15,816	14,884	14,884	17,149	2,265
626001 Building Maintenance	768	522	500	2,600	2,100
631003 Insurance Fees	8,189	9,039	9,009	9,595	586
631004 Bank Fees	7,115	11,153	6,900	12,360	5,460
631006 Contracted Services	84,427	98,748	108,833	108,833	-
645001 Special Department Allow	7,440	7,111	7,700	7,700	-
651501 Depreciation	708,619	711,959	710,000	710,000	-
661001 Miscellaneous Supplies	1,725	1,106	1,100	1,100	-
662001 Miscellaneous Services	6,181	17,134	9,650	9,650	-
663001 Contingency	69	-	5,000	5,000	-
Materials & Services Total	**891,969**	**915,755**	**917,692**	**932,859**	**15,167**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Capital Projects					
674001 Machinery & Equipment	-	18,665	-	-	-
674003 Vehicle Replacement	-	112,038	240,360	480,000	239,640
Capital Projects Total	**-**	**130,702**	**240,360**	**480,000**	**239,640**
Transfers					
691005 Trnf EF	66,563	72,192	72,192	85,860	13,668
691009 Trnf Indirect Cost Alloca	231,168	231,168	231,168	231,168	-
Transfers Total	**297,731**	**303,360**	**303,360**	**317,028**	**13,668**
535301 Storm Drain Total	**1,530,245**	**1,707,044**	**1,908,481**	**2,189,925**	**281,444**
535310 Storm Drain Capital Projects					
Capital Projects					
673001 Capital Project	(0)	(0)	6,857,914	6,338,309	(519,605)
Capital Projects Total	**(0)**	**(0)**	**6,857,914**	**6,338,309**	**(519,605)**
535310 Storm Drain Capital Projects Total	**(0)**	**(0)**	**6,857,914**	**6,338,309**	**(519,605)**
Storm | 53 Total	**1,530,244**	**1,707,044**	**8,766,395**	**8,528,234**	**(238,161)**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Solid Waste | 54					
Miscellaneous					
361001 Interest Earnings	50,728	92,850	15,000	15,000	-
Miscellaneous Total	**50,728**	**92,850**	**15,000**	**15,000**	**-**
Charges for Services | Utilities					
374001 Garbage Charges	1,745,213	1,775,214	1,914,000	2,166,000	252,000
Charges for Services | Utilities Total	**1,745,213**	**1,775,214**	**1,914,000**	**2,166,000**	**252,000**
Solid Waste | 54 Total	**1,795,941**	**1,868,064**	**1,929,000**	**2,181,000**	**252,000**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Solid Waste - 54					
545401 Solid Waste					
Personnel					
611101 Full-Time Employees	50,222	54,266	57,225	60,406	3,181
613101 FICA	3,701	3,931	4,303	4,555	252
613201 Utah Retirement Systems	6,171	8,318	9,768	9,718	(50)
613301 Health Insurance	8,743	9,023	9,377	9,618	241
613302 Dental Insurance	461	447	485	484	(1)
613304 Vision Insurance	52	53	53	53	-
613401 Worker's Compensation	598	478	695	734	39
614201 Car Allowance	357	966	960	960	-
Personnel Total	**70,305**	**77,480**	**82,866**	**86,528**	**3,662**
Materials & Services					
631003 Insurance Fees	6,403	6,313	5,290	5,582	292
631004 Bank Fees	9,749	11,412	12,000	12,000	-
631006 Contracted Services	1,480,642	1,549,975	1,607,700	1,607,700	-
651501 Depreciation	24,943	27,687	25,000	25,000	-
Materials & Services Total	**1,521,736**	**1,595,388**	**1,649,990**	**1,650,282**	**292**
Capital Projects					
673001 Capital Project	0	-	2,060,000	974,141	(1,085,859)
Capital Projects Total	**0**	**-**	**2,060,000**	**974,141**	**(1,085,859)**
Transfers					
691005 Trnf EF	13,204	14,042	14,042	16,150	2,108
691009 Trnf Indirect Cost Alloca	45,858	45,858	45,858	45,858	-
Transfers Total	**59,062**	**59,900**	**59,900**	**62,008**	**2,108**
545401 Solid Waste Total	**1,651,103**	**1,732,768**	**3,852,756**	**2,772,959**	**(1,079,797)**
Solid Waste - 54 Total	**1,651,103**	**1,732,768**	**3,852,756**	**2,772,959**	**(1,079,797)**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Fleet Management | 61					
Charges for Services					
344001 Fleet Charges From GF	157,797	161,990	156,572	194,152	37,580
344002 Fleet Charges From Water	35,496	31,752	28,737	36,506	7,769
344003 Fleet Charges From Sewer	19,680	21,353	28,737	27,119	(1,618)
344004 Fleet Charges Storm Water	15,816	14,884	14,409	19,975	5,566
345001 Consum. Chrgs From Gf	221,748	236,758	262,125	269,275	7,150
345002 Consum. Chrgs From Water	44,251	38,554	50,350	50,350	-
345003 Consum. Chrgs From Sewer	21,327	6,457	21,000	21,000	-
345004 Consum. Chrgs From Storm	15,210	27,952	17,500	20,500	3,000
346001 Vehicle&Equip Replace GF	647,069	1,238,149	971,620	724,520	(247,100)
346002 Vehicle&Equip Replace Wtr	-	90,992	-	149,294	149,294
346003 Vehicle&Equip Replace Swr	-	203,422	-	480,000	480,000
346004 Vehicle&Equip Replc Strm	-	130,702	280,271	480,001	199,730
Charges for Services Total	**1,178,395**	**2,202,965**	**1,831,321**	**2,472,692**	**641,371**
Miscellaneous					
364001 Sale Of Fixed Assets G/L	237,002	137,348	370,000	161,289	(208,711)
365001 Fuel Charges	16,949	2,551	20,000	20,000	-
Miscellaneous Total	**253,951**	**139,899**	**390,000**	**181,289**	**(208,711)**
Fleet Management | 61 Total	**1,432,346**	**2,342,864**	**2,221,321**	**2,653,981**	**432,660**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Fleet Management | 61					
614441 Fleet Management					
Personnel					
611101 Full-Time Employees	101,122	105,215	118,822	118,322	(500)
611201 Overtime	1,298	1,406	2,100	2,100	-
613101 FICA	7,456	7,746	8,747	8,707	(40)
613201 Utah Retirement Systems	12,991	17,698	20,993	19,530	(1,463)
613301 Health Insurance	36,525	38,180	40,659	41,780	1,121
613302 Dental Insurance	1,919	1,858	2,007	2,007	-
613304 Vision Insurance	409	410	409	409	-
613401 Worker's Compensation	1,244	968	1,441	1,435	(6)
613601 LTD ADD Life	911	935	951	951	-
614101 Clothing Allow - FT	374	624	720	720	-
Personnel Total	**164,250**	**175,039**	**196,849**	**195,961**	**(888)**
Materials & Services					
621101 Publications & Subscriptions	2,900	1,500	2,400	2,400	-
621301 Training & Registration	1,681	501	3,640	3,640	-
624001 Office Supplies	366	717	950	950	-
624004 Materials & Supplies	4,564	3,870	6,250	6,250	-
624107 Uniforms & PPE	657	622	1,050	1,050	-
624204 Annual Maint. & Support	3,621	1,068	2,500	2,500	-
625001 Equip. Maint. & Supplies	50,779	416,559	8,000	8,000	-
625002 Equipment Purchases	-	341	4,000	24,006	20,006
625201 Tires/Brakes	13,791	21,861	32,125	31,125	(1,000)
625202 Fuel/Oil	203,963	203,310	204,350	213,100	8,750
625203 Fleet Repair	90,201	105,296	107,250	118,000	10,750
625501 Equipment Repairs	1,617	167	700	700	-
626001 Building Maintenance	75	28	2,000	3,000	1,000
631003 Insurance Fees	1,594	4,112	12,391	13,072	681
631006 Contracted Services	180	3,179	4,800	6,400	1,600
651501 Depreciation	583,524	679,652	500,000	500,000	-
661001 Miscellaneous Supplies	1,723	1,872	1,100	1,100	-
662001 Miscellaneous Services	3,230	553	2,650	1,650	(1,000)
Materials & Services Total	**964,466**	**1,445,209**	**896,156**	**936,943**	**40,787**
Capital Projects					
674001 Machinery & Equipment	104,773	0	272,000	184,500	(87,500)
674003 Vehicle Replacement	(0)	-	15	2,028,148	2,028,133
Capital Projects Total	**104,773**	**0**	**272,015**	**2,212,648**	**1,940,633**
Debt					
681003 Equipment Lease	-	-	5,000	5,000	-
Debt Total	**-**	**-**	**5,000**	**5,000**	**-**
614441 Fleet Management Total	**1,233,489**	**1,620,249**	**1,370,020**	**3,350,552**	**1,980,532**
Fleet Management | 61 Total	**1,233,489**	**1,620,249**	**1,370,020**	**3,350,552**	**1,980,532**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Risk Management | 63					
Charges for Services					
344006 Risk Mgmt Charges - GF	272,252	350,860	373,405	398,529	25,124
344007 Risk Mgmt Charges - Water	37,493	41,558	44,877	47,941	3,064
344008 Risk Mgmt Charges - Sewer	21,064	24,703	21,131	22,408	1,277
344009 Risk Mgmt Charges - Storm	8,189	9,039	9,009	9,595	586
344011 Risk Mgmt Charges - Fleet	1,594	4,112	12,391	13,073	682
344013 Risk Mgmt Charges - Garba	6,403	6,313	5,291	5,582	291
Charges for Services Total	**346,995**	**436,587**	**466,104**	**497,128**	**31,024**
Miscellaneous					
369001 Misc Revenues	-	58,897	-	-	-
Miscellaneous Total	**-**	**58,897**	**-**	**-**	**-**
Risk Management | 63 Total	**346,995**	**495,484**	**466,104**	**497,128**	**31,024**

FY 2026 Expenditure Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Risk Management - 63					
634443 Risk Management					
Materials & Services					
624101 Claims & Damages	28,608	57,906	40,000	30,000	(10,000)
631003 Insurance Fees	303,921	353,247	405,768	433,000	27,232
631006 Contracted Services	28,220	28,220	30,000	29,000	(1,000)
Materials & Services Total	**360,749**	**439,373**	**475,768**	**492,000**	**16,232**
634443 Risk Management Total	**360,749**	**439,373**	**475,768**	**492,000**	**16,232**
Risk Management - 63 Total	**360,749**	**439,373**	**475,768**	**492,000**	**16,232**

FY 2026 Revenue Budget

	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Change '25 to '26
Perpetual Cemetery Fund | 70					
Charges for Services					
348002 Perpetual Care	13,100	13,300	9,000	9,000	-
Charges for Services Total	**13,100**	**13,300**	**9,000**	**9,000**	**-**
Miscellaneous					
361001 Interest Earnings	10,025	15,416	1,200	1,200	-
Miscellaneous Total	**10,025**	**15,416**	**1,200**	**1,200**	**-**
Perpetual Cemetery Fund | 70 Total	**23,125**	**28,716**	**10,200**	**10,200**	**-**