

## FOUNTAIN GREEN CITY AGENDA

Mayor Willard Wood ~ Council: Rich Walker,  
Vaughn Jacobsen, Jacob Littlefield, Kim Johnson, and Kerry Farnsworth  
The Fountain Green City Council will hold its Council meeting.

Thursday, January 22, 2026,  
Fountain Green City Hall, 375 N. State, Fountain Green, UT  
Council Meeting begins at 7:00 p.m.

PRAYER – Kerry Farnsworth

PLEDGE

ITEM	PRESENTER
Public Comment	Mayor Willard Wood
1. Approve Minutes	Council Members/Returning
2. R6 Updates	Shay Morrison
3. Review 2026 Fee Schedule	Laura Beagley
4. Ethics Pledge/Conflict of Interest/Fraud Risk Assess.	Michelle Walker
5. Bids for Stucco on Theater	Mayor Willard Wood
6. Irrigation Lease Agreement	Chair Greg Johnson
7. Library Report	Taryn Collard
8. Fire Department Report	Todd Robinson
9. Planning Commission Report	Jacob Littlefield
10. Recommendation Letters (Maintenance Shed, Ordinances)	Planning Commission
11. New Maintenance Shed/Reassess	Mayor Willard Wood
12. City Report	Curt Nielsen
13. Water and Sewer Certifications	Curt Nielsen
14. IT System Updates	Jim Beagley
15. City Bills	Mayor Willard Wood
16. Miscellaneous	Mayor Willard Wood
17. CLOSED MEETING ONLY FOR THE SPECIFIED REASONS AND WITH A 2/3 VOTE. UT CODE 52-4-205.	

/s/Michelle Walker, City Recorder

Certification of Posting –

This notice was placed in three public places on January 21, 2026: Fountain Green City Hall, Post Office Bulletin Board, and Beck's Auto Bulletin Board.

This notice will also be posted on the city's website, Facebook page, and the state public website as of January 21, 2026.

# |

# Fountain Green City Council Meeting Minutes

Date: December 18, 2025  
Location: Fountain Green City Hall  
Time: 7:00 PM

Attendance: Council Members Kerry Farnsworth, Rod Hansen, Kim Johnson, and Jacob Littlefield. Excusing Alyson Strait.

Presiding: Mayor Mark Coombs

Prayer: Mayor Mark Coombs

Pledge

## Call to Order & Public Comment.

The meeting was called to order. The Mayor asked for any public comments. No public comments were offered.

## 1. Approval of Minutes.

**Motion: Approve the November 20, 2025 Public Hearing Minutes.**

**Motioned by: Rod Hansen**

**Seconded by: Jacob Littlefield**

**Vote: Kerry – Yes; Rod – Yes; Kim – Yes; Jacob – Yes.**

**Motion passed.**

**Motion: Approve the November 20, 2025 City Council Meeting Minutes.**

**Motioned by: Kerry Farnsworth**

**Seconded by: Rod Hansen**

**Vote: Jacob – Yes; Kim – Yes; Rod – Yes; Kerry – Yes.**

**Motion passed.**

## 2. R6 Updates.

Shay provided updates and training information:

- An account has been created in the Utah Project Portal for entering CIB and Utah Water Infrastructure Plan (UWIP) projects. A new account will be set up for the incoming Mayor as well.
- **UWIP Deadline:** December 31<sup>st</sup>. Projects entered after that date move to the next program year. Required for Division of Drinking Water funding.
- **CIB Application Window:** Opens January 1<sup>st</sup> and closes May 1<sup>st</sup>. Shay will assist the city with project input and training.
- The city plans to enter the **sewer screening device** to the UWIP list before December 31 for eligibility.
- Council discussed working with Shay to input the project and potentially conduct a video or in-person working session next week.

### **Grant Updates & Programs:**

- Outdoor Recreation Grants open in January and close in March, including the CPR (Community Parks and Recreation) Program.
- CPR projects are more competitive when they include multiple components, strong community support, and financial match.
- Shay described successful examples and offered to assist with application preparation and administration.
- Decisions for Outdoor Rec grants typically come in summer; construction usually occurs the following year.
- Shay will attend the **January 22 meeting** to present OPMA information and provide newly elected official training (approx. 20 minutes).

### **Regional Growth Summit:**

- Scheduled for May in Richfield. Topics may include truth-in-taxation and land-use education.

## **3. Sewer Screening Device Discussion.**

Rod summarized concerns and outstanding questions regarding the sewer screening device:

- The device is critical to extending lagoon life and removing non-biodegradable materials.
- The impact fee adopted last month did **not** include costs for the screening device.
- Estimated cost for the screening device: **\$987,750**, which equates to ~\$1,470 per existing hookup.
- Council must determine how to equitably apply this cost to all system users.
- Preliminary estimates suggest roughly \$12.25/month over 10 years, or approximately \$6/month over 20 years.
- Additional unanswered items include:
  - Clarification on the need for **25 acres** for an additional lagoon cell (what portion is lagoon vs. buffer).
  - Clarification on “adding a fourth cell” since four lagoons already exist.
- Rod emphasized the project is not complete and requires further review.

### **Funding Discussion:**

- This project should be the **top priority** for the CIB funding list.
- CIB currently provides **loans**, not major grants, though low-interest loans are possible. Future grant availability may depend on Uintah Basin revenues.
- CDBG funding is **not recommended** due to the Build America/Buy America thresholds and cost inflation for large projects.
- CDBG might be viable for **land acquisition only**; such acquisitions do not typically trigger federal requirements for the full project.

### **Technology Discussion:**

- The recommended screening device is a **rotary-style automatic system** with an auger for solids removal.
- Similar systems in Gunnison and Salina have been reviewed. Their primary feedback:
  - They would prefer a slightly larger building and better ventilation due to corrosion issues.
  - Maintenance includes periodic removal of solids.
- Council members may coordinate site visits to review these facilities.

### **4. Public Hearings.**

Council discussed future scheduling and requirements for upcoming public hearings.

Rod reported that following the recent public hearing and subsequent council action taken in the same evening, several residents contacted him with questions. He expressed concern that members of the public may not have sufficient time to review information or participate due to the timing of hearings at 6:00 p.m. and the community's commuting schedules.

Rod suggested the council consider adopting a process similar to the state's truth-in-taxation model, where action cannot be taken during the same meeting as a public hearing. He noted this could allow additional time for council clarification, improved citizen involvement, and more opportunity for questions to be addressed before a vote.

Council discussion included:

- The state change was implemented largely in response to issues with school district hearings held shortly before voting meetings. In one instance, hundreds of residents arrived for the voting meeting after missing the earlier hearing.
- Some matters heard through Planning & Zoning cannot follow the same delayed-action process because their public hearings are held one week prior and are already separate from the council meeting.
- Councilmembers noted that whether to delay action often depends on the complexity or public interest surrounding the topic. Items generating substantial engagement can be tabled and moved to the next agenda as needed.
- Shay observed that many communities handle this either by voting the same night or by postponing to the next meeting. From his experience, residents rarely attend subsequent meetings if no second public hearing is held.
- Shay added that if the goal is continued public participation, a second hearing may be necessary; if the goal is additional council deliberation time, simply tabling to the next meeting is effective.
- General sentiment acknowledged that local attendance is typically low and that complaints often arise after the fact despite proper noticing.

No action was taken; the discussion will continue as needed.

## **5. Library Report.**

Taryn provided updates:

### **Santa's Cozy Corner Event:**

Scheduled for Monday from 7:00–8:30 p.m. The library invited families and welcomed volunteers, including council members,

to assist with short reading shifts for children.

### **Patron Audit:**

A required three-year audit was completed:

- Previous patron count: 602
- After removing inactive accounts: 256 active patrons

Library staff plan to increase patron engagement through programs such as the winter reading challenge and the upcoming availability of digital resources.

### **Certification & E-Book Access:**

- The library is working toward state certification, which will allow patrons access to Libby and participation in statewide lending systems.
- Certification will also allow collaboration with Central Utah libraries (Ephraim, Manti, Mount Pleasant, and Fairview), enabling patrons to borrow and return books across systems without additional card fees.

### **Library System Software Update:**

- Current system: TinyCat (\$300 annually), but not compatible with state requirements.
- Recommended system: Koha with Aspen, costing approximately **\$1,000 annually**.
- Startup costs apply when notified to the state; however, the state may cover bibliographic import fees when titles are not available from partner libraries.
- The library holds approximately 10,000 books.
- Council advised reviewing the remaining budget and bringing a funding proposal—likely in February—if the \$1,000 is needed before July 1.

### **Library Director's Upcoming Surgery:**

The director will undergo major surgery on **January 16** and will be unable to attend the January council meeting physically.

- The January meeting has been moved to **January 22**.
- Options discussed included submitting a written report, having another staff member present information, or attending via Zoom.

Council expressed support for whichever method is most practical for the director's recovery.

**Additional Notes:**

- The certification process and system upgrade remain high priorities to restore Libby access, which continues to be a frequent patron request.
- Director will continue preparing required information for upcoming meetings.

Council thanked the Library Director for her work.

**6. Fire Department Report.**

Todd reported that **seven individuals** will be enrolling in an EMT course over the next four months. The course is a significant commitment, requiring classes twice a week and some Saturdays. Most participants intend to pursue wildland fire response, and after receiving their EMT certification, they will be eligible for **Wildland EMT Certification**.

Todd then updated the Council on the **Wildland Urban Interface (WUI) Code** that the state is requiring communities to adopt. He noted:

- One incoming councilmember attempted to read the code but found it dense and difficult to get through.
- The designated WUI areas for the city include:
  - A small area northeast of town, though it is mostly a hill with an existing fire break.
  - The zone between **Center Street and First South, and First South to Third South**, which the state has identified as the primary “hot spots.”
- These areas are largely vacant fields or native vegetation, including property owned by Evan Jacobson, and are classified as wildland because they are unimproved.

Todd commented that the community generally has irrigated farmland and pastures that act as natural buffers from true wildland areas.

He reported that Gunnison adopted the state-requested code as written, and that the city’s responsibility would simply be for the mayor to sign the ordinance and for the city to submit it to the county fire warden.

**Discussion on Process and Public Hearing**

Todd asked whether the city must hold a public hearing to adopt the WUI ordinance.

- Staff reviewed the requirement and noted it is **mixed** across communities.
- Some cities have held hearings; others have not.
- The statute does not clearly require a public hearing unless the ordinance is considered a **land use regulation**.
- If treated as a land use regulation, the public hearing should occur at the **Planning Commission** level rather than at the City Council.

Gunnison and Sterling were noted as examples: Gunnison did not hold a hearing; Sterling did.

The county fire warden has stated that the city will not be penalized for missing the deadline as long as efforts are underway.

**Next Steps:**

Todd requested that the ordinance be placed on an upcoming agenda for a public hearing.

Council advised:

- If a public hearing is desired, it should occur before the **Planning and Zoning Commission**, not the City Council.
- Todd should contact **Planning Commission Chair Mark Woods** to coordinate the hearing date and procedures.
- The Planning Commission can include the WUI ordinance on its next agenda along with any other public hearing items.
- The Commission will then forward its recommendation to the City Council for the **January 22** meeting.
- Todd will bring examples of adopted ordinances from Gunnison and other communities.
- A fire department representative should attend the Planning Commission public hearing to answer questions.

Todd agreed and will coordinate with Mark Woods.

**Food Truck Update:**

Todd reported that attendance at the food distribution event was 17, slightly lower than usual. Attendance has also reportedly been down at the food bank. The distribution will be open until 3:00 p.m. next Wednesday.

The event schedule changed this month, occurring one week earlier than normal; staff will ensure the updated schedule is included in upcoming newsletters. Beginning in January, for the next **10 months**, the distribution will return to the regular **fourth Thursday** schedule.

Todd noted that partners enjoy bringing the event to Fountain Green due to good turnout and the convenience of parking at the fire station, especially in winter.

Council thanked Todd for the update.

**7. Planning Commission Report.**

Jacob reported that the Planning Commission discussed a **lot split** and reviewed **five building permits**.

He then presented a recommendation regarding an application from **Lamb Day Committee Chair Jerime Ivory** to place a **Conex storage container** (8' x 40', 320 sq ft) on city-owned property located at **100 North and 200 West**.

## **8. Planning Commission Recommendation.**

The official letter of recommendation stated:

- The property is located in the Public Facilities Zone and is not within the FEMA Special Flood Hazard Area.
- Although the City Council approved the placement in October, the City Citizens' Guide requires a **notarized letter of permission** when the applicant does not own the property.
- Planning Commission Chair Mark Woods requested verification of the official applicant's name.
- Public Works Supervisor Curt Nielsen provided a plot map and setbacks:
  - 25 feet (front and east) – meets minimum
  - 6 feet (rear and north) – meets minimum
  - 91 feet (south) – exceeds minimum
  - 184 feet (west) – exceeds minimum

Planning Commission –

Motion: To recommend approval for placement of the Conex container as described.

Motion by: Curt Lund

Second by: Roger Aagard

Vote: Unanimous in favor (Aagard, Woods, Brown, Jenkins, Beagley, Lund).

Motion passed.

### **Council Discussion:**

- A notarized letter of permission will be provided to the applicant.
- Jeremy asked about debris piles at the site; staff confirmed the area would be cleaned up.
- Jeremy asked whether he may level the area for a small pad. Staff confirmed the ground is solid road base and leveling is acceptable.
- The timeline for site preparation is flexible; staff anticipate completion by the end of the month or early next month.

Jerime thanked the Council for allowing the container placement.

## **9. Maintenance Shed.**

- No bids received yet.
- David Bradley reported plans will be provided tomorrow; he has been delayed due to other work commitments.
- Council agreed to **table discussion until next month**.
- Curt and Rod will work on obtaining quotes from at least three builders before the next meeting.

## **10. City Report.**

- **Weather:** No snow yet; plowing not currently needed. Rain expected around Christmas.
- **Equipment:**
  - ATV converted to plow use and staged at the shop.
  - Heat tape will be turned on at both the city office and the dance hall when snow approaches.
- **Water & Utilities:**
  - Monthly reads completed.
  - New meters arrived; three temporary jumpers replaced and accounts established.
  - Monthly samples completed.
- **Decorations:** Christmas decorations installed early; no complaints received.
- **Cemetery:**
  - Three burials in the past three weeks, including one over Thanksgiving weekend.
  - Two new headstones installed.
  - Three gophers removed; no new signs of activity.
- **Buildings/Facilities:**
  - Theater doors re-keyed; keys match dance hall; additional keys made due to high usage.
  - Dance hall door repair: Roger Huffman will complete the repair for approx. \$150 after the first of the year, as the door will need to be removed and boarded up temporarily.
- **Planning & Zoning / Setbacks:**
  - Seven setbacks completed in the last month.
  - Numerous inquiries regarding impact fees due to upcoming increases.
  - Clarification discussed regarding impact fees for existing but unmetered connections—treated as abandoned lines requiring reconnection fees.
- **Safe Routes to School Project:**
  - Two meetings held with Jones & DeMille on alignment options. Several adjustments needed.
  - Coordination ongoing with the school regarding relocation of the fence near the solar panels; fence lies on city right-of-way and will be moved to accommodate sidewalk alignment.
  - Possible relocation of the mechanical bull pad depending on sidewalk placement on the west side.
- **New Public Works Truck:**
  - Delivered and now stored in the shop.
  - Old truck stripped and ready for sale.
  - Six Star (Spanish Fork) will move the light bar; truck is pre-wired, making installation easier.
- **City Building Back Door:**
  - Recurring issue with stripped screws due to aluminum frame.
  - Council recommended contacting a storefront glass company for a permanent repair rather than continuing temporary fixes.
  - Curt will call A-Z Glass for evaluation and recommendations.

## **11. City Bills.**

- Discussion regarding the following items:
  - **Open invoice listing:** Request for brief written descriptions on invoices for clarity.
  - **Cell tower revenue:** First payment appeared higher due to initial adjustments; future monthly payments expected to be around \$1,400 until additional carriers are added.
  - **Court fines budget:** Budgeted amount of \$20,000 likely too high since traffic enforcement has decreased; maybe adjusted in budget amendment.
  - **Sale of fire station proceeds:** Confirmed funds are correctly held; may be transferred to PTIF for project tracking.
  - **Cemetery opening/closing revenue:** Significantly higher than budgeted due to increased burials, including non-residents.
  - **Centracom billing:** Speed upgrades completed; billing issue expected to be resolved next month.
  - **Rocky Mountain Power:** Higher bill due to season and late arrival of Lamb Day charge.
  - **Old fire station power:** Should have been removed; Michelle will contact Rocky Mountain Power.
  -

**Motion: Pay The City Bills.**

**Motioned by: Kerry Farnsworth**

**Seconded by: Jacob Littlefield**

**Vote: Kerry – Yes, Rod – Yes, Kim – Yes, Jacob – Yes.**

**Motioned passed.**

## **12. MISCELLANEOUS.**

### **Council Member Reports –**

**Kerry:**

No items to report.

**Michelle:**

- January City Council meeting will be moved to **January 22nd**.
- Council discussed whether the required OPMA and elected-official training with Shay should occur before the meeting or within it. Consensus: **Training will begin at 6:30 p.m.** prior to the council meeting. Michelle will notify Shay of the schedule.

**Rod:**

- Suggested the city solicit quotes from engineering firms in the region to ensure the city is receiving the best value for ongoing and future projects.

Noted that Sunrise Engineering is handling the Cemetery Bridge Project and that Jones & DeMille has been the primary engineering provider for at least eight years. Council agreed it is prudent to periodically compare costs and services.

**Aquifer Recharge Project:**

- Rod requested an update on the aquifer recharge project.
- Mayor reported:
  - The Division of Water Rights issued notification letters.
  - The irrigation company filed a protest, claiming the city would “steal their water.”
  - It is not unusual—they protest most filings.
  - The decision will either proceed to a hearing or the Division may side with the city without a hearing.
  - Hearings typically take place in January or February and may occur in Richfield or via Zoom.
- Mayor noted dissatisfaction that Jones & DeMille exhausted the project funds with no deliverables yet and intends to speak with Gary.

**Pickleball Court Project:**

- City is waiting for the contractor’s recommendation regarding whether to delay concrete work until spring.
- Certification for the contractor is still pending.
- Weather appears mild, but decision will be based on the contractor’s input.
- Discussed replacing the remaining older concrete section to create uniform elevation.
- Mayor will work with staff to identify funding and potentially complete both pours at the same time.

**Kim:**

No items to report.

**Jacob:**

No items to report.

**Mayor’s Items**

- Requested all departments submit information for the **January–March newsletter**.
- Noted that this edition will likely be **mailed** due to the need for expanded information, including reminders on proper sewer system use and what not to flush.
- **City Party:**
  - Scheduled for **January 6th at 7:00 p.m.**

- Invitations issued to all city employees, library staff, and Planning & Zoning members.
- Approximately 50 attendees confirmed so far.
- **Audit Report:**
  - Annual audit completed the first week of December.
  - Three findings:
    1. One line item exceeded its budget by \$40 (clerical oversight).
    2. Council will now receive a **monthly full budget report** beginning January (previously quarterly).
    3. January 2025 minutes had not been uploaded to the state website; will be corrected.
  - Auditors felt the city is in excellent financial condition for its size, with strong internal organization.
  - Legal review from city attorneys is also complete.
- **Fund Balance:**
  - The city exceeded the 35% maximum allowed by state law because a scheduled transfer to dedicated funds was not completed before the audit year closed.
  - Issue is minor and easily corrected in the new year.
- The Mayor thanked outgoing council members **Rod** (8 years) and **Alyson** (4 years) for their service, noting significant contributions to city operations and stability.
- Rod expressed appreciation for the Mayor's leadership.
- Mayor noted the continued increase in state mandates on municipalities and thanked the incoming council for their willingness to serve.

### **13. Closed Session.**

**Motion: Move into a Closed Session to discuss Personnel and Real Property.**

**Motioned by** Kerry Farnsworth

**Seconded by** Jacob Littlefield.

**Vote:** Jacob – Yes; Kim – Yes; Rod – Yes; Kerry – Yes; Alyson – Yes.

**Motion passed.**

**Motion: Adjourn the Closed Session and Return to the General Session.**

**Motioned by:** Alyson Strait

**Seconded by:** Rod Hansen

**Vote:** Jacob – Yes; Kim – Yes; Rod – Yes; Alyson – Yes; Kerry – Yes.

**Motion passed.**

Meeting Adjourns at 9:45 p.m.

---

Michelle Walker, City Recorder

# 3

## Fountain Green City Fee Schedule

Enacted January 22, 2026

Animal Control Fees:	Amount:
<b>Dog License Fees:</b>	
Each spayed female dog:	\$15.00
Each neutered male dog:	\$15.00
Each un-spayed female dog:	\$25.00
Each un-neutered male:	\$25.00
Replacement fee for replacement dog tag:	\$5.00
Unlicensed dog fee:	\$100.00
Late license penalty:	\$50.00
Animal in the park (excludes certified service animals):	\$100.00
Dog(s) at large fee:	\$100.00 each dog
<b>Redemption of Impounded Dogs:</b>	
Animal picked up (1 <sup>st</sup> offense):	\$25.00 per dog
Animal picked up (2 <sup>nd</sup> offense):	\$50.00 per dog
Animal picked up (3 <sup>rd</sup> offense):	\$100.00 per dog
Animal picked up (4 or more offenses):	\$200.00
Picked up (nuisance dog):	No release without court order
Impound fee for detained or impounded animal:	\$10.00 per day
<b>Kennel Fees:</b>	
Regular Kennel License Fee (4 to 8 dogs):	\$100.00
Commercial Kennel License (9 or more dogs or dogs used for commercial gain):	\$200.00
City business license (required for all commercial kennel license holders):	\$45.00
Animal conditional use permit fee (required for all commercial kennel license holders):	\$10.00
<b>Estray Fees:</b>	
Picked up (1 <sup>st</sup> offense):	\$25 per animal
Picked up (2 <sup>nd</sup> offense):	\$50.00 per animal
Picked up (3 <sup>rd</sup> offense):	\$100.00 per animal
Picked up (4 or more offenses):	\$200.00 per animal
Impound fee for detained or impounded animal:	\$10.00 per day or more depending on feed and storage costs.
<b>Mileage Fee:</b>	
Delivery of animal (over 10 miles):	Based on federal mileage rates

<b>Administrative Code Enforcement (ACE) Program:</b>	
Criminal (i.e. prior violations, causes injury, multiple violations in single episode, significant health or safety risk) Class B Misdemeanor issued by Sanpete County Sheriff as a criminal citation:	\$1000 fine and/or 6 months imprisonment
Civil Citation (i.e. single violation, no abatement or remedial action required). Citation issued by code enforcement officer. Fees:	1 <sup>st</sup> violation: \$300 2 <sup>nd</sup> violation: \$400 3 <sup>rd</sup> violation/or more: \$500
Civil Abatement (i.e. violation will continue to exist without abatement or remedial action, often involves conditions on real property) Abatement issues by code enforcement officer. Fees:	civil penalties: \$100 min - \$1000 per day and/or fees and/or cost of abatement.
Civil Nuisance (i.e. violation is a threat to public health, safety, welfare, or obstructs, injures, or interferes with the reasonable or free use of property. Nuisance citations issued by code enforcement officer. Fees:	civil penalties: \$100 min - \$1000 per day and/or fees and/or cost of abatement,

<b>Building Rental Fees:</b>	<b>Resident:</b>	<b>Non-resident:</b>
City building banquet room half-day (up to 4 hours):	\$125.00	\$175.00
City building banquet room full-day (5 hours or more):	\$175.00	\$225.00
City building conference room A half-day (up to 4 hours):	\$100.00	\$150.00
City building conference room A full-day (5 hours or more):	\$150.00	\$200.00
City Building security and cleaning deposit:	\$100.00	\$100.00
Dance hall half-day (up to 4 hours):	\$150.00	\$200.00
Dance hall full-day (5 hours or more):	\$250.00	\$300.00
Theater half-day (up to 4 hours):	\$150.00	\$200.00
Theater full-day (5 hours or more):	\$250.00	\$300.00
Dance Hall and/or Theater cleaning and security deposit:	\$200.00	\$200.00
Park small bowery half-day (up to 4 hours)	\$50.00	\$75.00
Park small bowery full-day (5 hours or more):	\$75.00	\$100.00
Park large bower half-day (up to 4 hours):	\$50.00	\$75.00
Park large bowery full-day (5 or more hours):	\$75.00	\$100.00
Whole park rental fee:	\$125.00	\$175.00
Ball park light fee (per night used)	\$60.00	\$60.00
Concession stand rental fee:	\$100.00	\$100.00
Alcohol and/or smoking violation fee:	\$500.00	\$500.00
Tampering with fire extinguisher, alarms, or equipment fee:	\$100.00	\$100.00

<b>Business License:</b>	<b>Amount:</b>
Business License:	\$45.00

<b>Cemetery fees:</b>	<b>Resident:</b>	<b>Non-resident:</b>
Purchase of grave space:	\$300.00	\$900.00
Perpetual care:	\$300.00	\$900.00
Open and Close Weekday:	\$400.00	\$600.00
Open and Close Saturday:	\$500.00	\$700.00
Baby or cremation Weekday:	\$200.00	\$300.00
Baby or cremation Saturday:	\$250.00	\$350.00

Cemetery fees:	Resident:	Non-resident:
Interment after 3:00 p.m. MST (any day):	\$100.00	\$100.00
Exhumation (permits and additional paperwork required):	\$1500.00	\$1500.00

Library Fees:	Amount:
Lost and damage book published in the last 3 years:	Cost of book
Lost and damage book older than 3 years:	\$5.00
Additional Fees:	TBD

Land Use and Planning and Zoning:	Amount:
Subdivision preliminary application fee:	TBD
Subdivision final application fee:	TBD
Simple lot subdivision fee:	TBD
Inspection fee:	TBD
Building permit for auxiliary building fee (over 200 square feet):	\$20.00
Building permit for auxiliary building fee (under 200 square feet):	\$10.00
Building permit for house:	\$75.00
Setback verification fee:	\$10.00
Request for conditional use permit fee:	\$25.00
Conditional use violation fee:	\$100.00

Impact and meter fees:	Amount:
Impact Fees:	
Sewer impact fee:	\$14,756.00
Water impact fee:	\$5000.00
Refundable deposit for regular line connection:	\$1000.00
Refundable deposit for main line connection:	\$1500.00
Meter Fees:	
3/4" meter:	\$265.00 (3416.32)
1" meter:	\$390.00 (548.82) <i>New Price</i>

Water rates:	Monthly/Overage:	Rate:
Water in City (resident):	Monthly base rate:	\$40.25 for 6,000 gallons
	Overage rates:	\$1.50 per 1000 gallons from 6,001 to 20,000 gallons
		\$1.75 per 1,000 gallons from 20,001 to 40,000 gallons
		\$2.00 per 1,000 gallons from 40,001 and up
Senior citizen with qualifying income: (application required):	Monthly base rate:	\$34.75 for 6,000 gallons
	Overage rates:	\$1.50 per 1,000 gallons from 6,001 – 20,000 gallons
		\$1.75 per 1,000 gallons from 20,001 to 40,000 gallons
		\$2.00 per 1,000 gallons from 40,001 and up
Non-resident and businesses:	Monthly base rate:	\$43.25 for 6,000 gallons

Water rates:	Monthly/Overage:	Rate:
	Overage rates:	\$1.50 per 1000 gallons from 6,001 to 20,000 gallons
		\$1.75 per 1,000 gallons from 20,001 to 40,000 gallons
		\$2.00 per 1,000 gallons from 40,001 and up
Refundable Utility deposit:	Refundable to the utility account after 1 year of on time payments:	\$200.00

\*\*In the month of July, water rates will increase \$.25 each year until the year 2028. At that time, the Mayor and City Council will review the fund.

Sewer rates:	Amount:
Resident monthly rate:	\$31.25
Senior Citizen (application required) rate:	\$19.25
**In the month of July, sewer rates will increase \$.25 each year until the year 2028. At that time, the Mayor and City Council will review the fund.	

Utility billing penalty fees:	
	Interest Charge: 15% of entire account balance
	Late Fee: \$40.00
Delinquent more than 90 days with shut off and/or abandonment Fee:	\$400.00
	Voluntary turn-off fee: \$25.00
	Voluntary turn-on fee: \$25.00
	Returned check fee: \$35.00

Miscellaneous Fees:	
Black and white copies (limit 50):	\$.10 each
Color copies (limit 50):	\$.25 per page
Fax (per page):	\$.10 per page
Alcohol sales permit:	\$100.00
Solicitor:	\$10.00
Fountain Green History Book:	\$35.00

Dated this 22 day of January, 2026

Roll Call Vote:

Kerry Farnsworth:

Rich Walker:

Vaughn Jacobsen:

**Kim Johnson:**

**Jacob Littlefield:**

---

**Mayor Willard Wood**

---

**Date:**

---

**City Recorder**

---

**Date:**



OFFICE OF THE  
STATE AUDITOR

# Ethical Behavior Policy

#4  
will have forms  
at city council

## Employee Code of Ethics

### Prohibited Conduct

No current employee or officer, as specified, shall:

1. Disqualification from Acting on Fountain Green City Business.
  - a. Engage in any transaction or activity, which is, or would to a reasonable person appear to be, in conflict with or incompatible with the proper discharge of official duties, or which impairs, or would to a reasonable person appear to impair, the employee's independence of judgment or action in the performance of official duties and fail to disqualify him or herself from official action in those instances where conflict occurs;
  - b. Have a financial or other private interest, direct or indirect, personally or through a member of his or her immediate family, in any matter upon which the employee is required to act in the discharge of his or her official duties, and fail to disqualify him or herself from acting or participating;
  - c. Fail to disqualify him or herself from acting on any transaction which involves Fountain Green City and any person who is, or at any time within the preceding twelve (12) month period has been a private client of his or hers, or of his or her firm or partnership;
  - d. Have a financial or other private interest, direct or indirect, personally or through a member of his or her immediate family, in any contract or transaction to which Fountain Green City or any city agency may be a party, and fails to disclose such interest to the appropriate authority prior to the formation of the contract or the time Fountain Green City or city agency enters into the transaction; provided, that this paragraph shall not apply to any contract awarded through the public bid process in accordance with applicable law.
2. Improper Use of Official Position.
  - a. Use his or her official position for a purpose that is, or would to a reasonable person appear to be primarily for the private benefit of the employee, rather than primarily for the benefit of Fountain Green City; or to achieve a private gain or an exemption from duty or responsibility for the employee or any other person;
  - b. Use or permit the use of any person, funds, or property under his or her official control, direction, or custody, or of any city funds or property, for a purpose which is, or to a reasonable person would appear to be, for something other than a legitimate purpose.
  - c. Except in the course of official duties, assist any person in any transaction where the employee's assistance is, or to a reasonable person would appear to be, enhanced by that employee's position with the city; provided

that this subsection shall not apply to: any employee appearing on his or her own behalf or representing himself or herself as to any matter in which he or she has a proprietary interest, if not otherwise prohibited by ordinance;

- d. Regardless of prior disclosure thereof, have a financial interest, direct or indirect, personally or through a member of his or her immediate family, in a business entity doing or seeking to do business with Fountain Green City, and influence or attempt to influence the selection of, or the conduct of business with that business or entity.
3. Accept Gifts or Loans.
  - a. Ask for or receive, directly or indirectly, any compensation, gift, gratuity, or thing of value, or promise thereof, for performing or for omitting or deferring the performance of any official duty; except that the following shall be allowed:
    - i. Unsolicited flowers, plants, and floral arrangements;
    - ii. Unsolicited advertising or promotional items of nominal value, such as pens and notepads;
    - iii. Unsolicited token or awards of appreciation in the form of a plaque, trophy, desk item, wall memento, or similar item;
    - iv. Unsolicited food items given to a department when the contents are shared among employees and the public;
    - v. Unsolicited items received for the purpose of evaluation or review provided the officer or employee has no personal beneficial interest in the eventual use or acquisition of the item by the city;
    - vi. Information material, publications, or subscriptions related to the recipient's performance of official duties;
    - vii. Food and beverages consumed at hosted receptions where attendance is related to official duties;
    - viii. Meals, beverages, and lodging associated with retreats or other meetings where the official serves as a representative, designee or is otherwise assigned to another organization or entity from the city.
    - ix. Travel costs, lodging, and tuition costs associated with Fountain Green City sanctioned training or education when not provided by a private entity under contract with the city;
    - x. Admission to, and the cost of food and beverages consumed at, events sponsored by or in conjunction with a civic, charitable, governmental, or community organization and other officials or employees of similar agencies are in attendance;
    - xi. Unsolicited gifts from dignitaries from another entity or other jurisdiction that are intended to be personal in nature;
    - xii. Campaign contributions; and
    - xiii. Unsolicited gifts with an aggregate economic value of \$50.00 or less from a single source in a calendar year received either directly or indirectly by the official or employee.
4. Disclose Privileged Information.

Disclose or use any privileged or proprietary information gained by reason of his or her official position for the immediate or anticipated personal gain or

benefit of the employee or any other person or entity; provided, that nothing shall prohibit the disclosure or use of information which is a matter of public knowledge, or which is available to the public on request.

5. Financial or Beneficial Interest in Transactions.

Regardless of prior disclosure an employee or officer may not participate in or benefit from (personally or through his or her family) a contract or agreement where that employee or officer acted as an agent of Fountain Green City. This includes receiving compensation, gratuity or other benefit from an interested party of an agreement or contract with Fountain Green City.

6. Nepotism.

a. Violate *Utah Code § 52-3*, which prohibits employment of relatives, with few exceptions.

7. Misuse of Public Resources or Property.

a. Violate *Utah Code § 76-8-4*, which delineates the unlawful use of public funds and destruction of property, including records.

8. Outside Employment.

a. Retain secondary employment outside of Fountain Green City employment, which, as determined by the city council, and according to Utah Administrative Code R477-9-2:

- i. Interferes with an employee's performance.
- ii. Conflicts with the interests of Fountain Green City or the State of Utah.
- iii. Gives reason for criticism or suspicion of conflicting interests or duties.

9. Political Activity.

a. Except as otherwise provided by law:

- i. The partisan political activity, political opinion, or political affiliation of an applicant for a position with Fountain Green City may not provide a basis for denying employment to the applicant.
- ii. A Fountain Green City officer's or employee's partisan political activity, political opinion, or political affiliation may not provide the basis for the officer or employee's employment, promotion, disciplinary action, demotion, or dismissal.
- iii. A Fountain Green City employee may not engage in political campaigning or solicit political contributions during hours of employment.
- iv. A Fountain Green City officer or employee may not use the city equipment while engaged in campaigning or other political activity.
- v. A Fountain Green City officer or employee may not directly or indirectly coerce, command, or advise another city officer or employee to pay, lend, or contribute part of the officer's or employee's salary or compensation, or anything else of value to a political party, committee, organization, agency, or person for political purposes.
- vi. A Fountain Green City officer or employee may not attempt to make another officer or employee's employment status dependent on the

officers or employee's support or lack of support of a political party, affiliation, opinion, committee, organization, agency, or person engaged in political activity.

- b. A Fountain Green City employee who has filed a declaration of candidacy may:
  - i. be given a leave of absence for the period between the primary election and the general election; and
  - ii. Use any vacation or other leave available to engage in campaign activities.
- c. Neither the filing of a declaration of candidacy nor a leave of absence under this section may be used as the basis for an adverse employment action, including discipline and termination, against the employee.
- d. Nothing in this chapter shall be construed to:
  - i. prohibit a Fountain Green City officer or employee's voluntary contribution to a party or candidate of the officer or employee's choice; or
  - ii. Permit a Fountain Green City officer or employee partisan political activity that is prohibited under federal law.

- e. No Fountain Green City officer or employee shall solicit or participate in soliciting any assessment, subscription, or contribution to any political party during working hours on the premises of any [entity name] property.
- f. No Fountain Green City officer or employee shall promise any appointment to any position with Fountain Green City as a reward for any political activity.
- g. A Fountain Green City employee who is elected to an office with [entity name] shall terminate city employment prior to being sworn into the elected office.

10. Fair and Equal Treatment.

- a. No person shall be appointed to, removed from, or in any way favored or discriminated against with respect to any appointive public office because of such person's race, color, age, religion, sex, national origin, or functional limitation as defined by applicable state or federal laws, if otherwise qualified for the position or office.
- b. No Fountain Green City officer or employee shall grant any special consideration, treatment or advantage to any citizen beyond that which is available to every other citizen.

11. Prohibited Conduct After Leaving Fountain Green City:

- a. No former employee shall, during the period of one (1) year after leaving Fountain Green City office or employment:
  - i. Disclose or use any privileged or proprietary information gained by reason of his/her city employment for his/her gain or anticipated gain, or for the gain or anticipated gain of any person, unless the information is a matter of public knowledge or is available to the public on request;
  - ii. Assist any person in proceedings involving an agency of Fountain Green City with which he/she was previously employed, involving a matter in which he or she was officially involved, participated or acted in the course of duty;

- iii. Represent any person as an advocate in any matter in which the former employee was officially involved while a Fountain Green City employee;
- iv. Participate as a competitor in any competitive selection process for a city contract in which he or she assisted the city in determining the project or work to be done or the process to be used.



OFFICE OF THE  
STATE AUDITOR

# Conflict of Interest Policy

## Overview

City officers individually commit themselves in their official capacity to ethical, businesslike, and lawful conduct, including appropriate use of their authority and decorum at all times. Officers must avoid even the appearance of impropriety to ensure and maintain public confidence in the city. Officers owe a fiduciary duty to the city and must not act in a manner that is contrary to that duty or to the interests of the city. Officers must place the interests of the city over their own personal interests with respect to the governance, policy, strategic direction, and operations of the city.

## Policy

It is the intent of the city council to meet and exceed those protections against conflicts of interest contained in State law. Under this policy, a conflict of interest arises when an officer has a personal interest in a matter that is or may conflict with or contrary to the city's interests and objectives to such an extent that the officer is or may not be able to exercise independent and objective judgment within the context of the best interest of the city. For the purposes of this policy, an officer's "personal interest" includes those of his or her relatives, business associates or other persons or organizations with whom he or she is closely associated.

1. The following provisions shall serve as a guide to officers with respect to the affairs of the city:
  - a. City officers shall not receive, accept, take or solicit, directly or indirectly, anything of economic value as a gift, gratuity, or favor from a person or entity if it could be reasonably expected that the gift, gratuity, or favor would influence the vote, action, or judgment, or be considered as part of a reward for action or inaction. Officers are required to submit a report to the city council and the city's Internal Auditor of the actual or estimated value of any gifts or casual entertainment received as an officer that exceeds \$50.00.
  - b. The complete confidentiality of proprietary business information must be respected at all times. Officers are prohibited from knowingly disclosing such information, or in any way using such information for personal gain or advancement, or to the detriment of the city, or to individually conduct negotiations or make contacts or inquiries on behalf of the city unless officially designated by the city council.
  - c. Officers are prohibited from acquiring or having a financial interest in any property that the city acquires, or a direct or indirect financial interest in a supplier, contractor, consultant, or other entity with which the city does

business. This does not prohibit the ownership of securities in any publicly owned company except where such ownership places the officer in a position to materially influence or affect the business relationship between the city and such publicly owned company. Any other interest in or relationship with an outside organization or individual having business dealings with the city is prohibited if this interest or relationship might tend to impair the ability of the officer(s) to be independent and objective in his or her service to the city.

- d. If members of the immediate family of an officer have a financial interest as specified above, such interest shall be fully disclosed to the city council which shall decide if such interest should prevent the city from entering into a particular transaction, purchase, or engagement of services. The term "immediate family" means officer's spouse, parent, dependent children, and other dependent relatives.
- e. When a conflict of interest exists, the officer shall publicly declare the nature of the conflict and may recuse him or herself on any official action involving the conflict.
- f. Officers may not realize, seek, or acquire a personal interest in a business that does business with the city.
- g. Officers shall complete a Conflict of Interest Disclosure Form annually by the end of January. This Form shall be signed and notarized. Completed Forms shall be submitted to the city recorder and made available to the public upon request.
- h. The city recorder shall provide copies of all completed Forms to the city council Chair at the end of January each year.
- i. The city council Chair shall review all completed forms and consider the disclosures. The city council Chair should make changes to assignments, duties, or contracts deemed appropriate to eliminate or mitigate conflicts of interest within the city.



OFFICE OF THE  
STATE AUDITOR

# Questionnaire

## Fraud Risk Assessment

### INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.



## Fraud Risk Assessment

### Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

### Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document "Internal Control – Integrated Framework" (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

## Recommended Measures

### 1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

### 2. Require a Commitment of Ethical Behavior

#### Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

#### Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

## Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

## 3. Adopt and Put Into Practice Written Policies

### Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at [resources.auditor.utah.gov](http://resources.auditor.utah.gov).

#### a. Conflict of Interest

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

**b. Procurement**

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
  - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
  - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
  - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
  - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
  - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

**c. Ethical Behavior**

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

**d. Reporting Fraud and Abuse**

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.

e. Travel

1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
3. Establishes a reporting structure with senior management reporting to the governing body.
4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
6. Communicates the public nature of purchase records.
7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).

f. Credit/Purchasing Cards

1. Credit/purchase card issuance should be approved by governing body.
2. Establishes procedures for independent review and reconciliation of each card.
3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).

g. Personal Use of Entity Assets

1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).

h. IT & Computer Security

1. Establishes allowable uses of information systems, computer equipment, and the internet.
2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).

i. Cash Receipting and Deposit

1. Establishes a timeline for entering receipts into the accounting system.
2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

## **4. Hire and Train Qualified Staff**

### **Purpose**

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

### **Overview**

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

### **Implementation**

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at [resources.auditor.utah.gov](http://resources.auditor.utah.gov). The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

## **5. Provide Effective Training**

### **Overview**

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

### **Implementation**

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see [training.auditor.utah.gov](http://training.auditor.utah.gov)). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

## **6. Implement a Hotline**

### **Definition**

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

## Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

## Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
  - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
  - b. Audit committee:
    - i. Reviews available evidence.
    - ii. Determines if further investigation is merited. If so:
      - Sets the scope of audit
      - Sets a budget
      - Sets a timeline
      - Provides resources
  - c. Audit results are reported to the audit committee.
  - d. Audit committee approves findings and recommendations.
  - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
  - f. Feedback provided to the complainant, if requested.

## 7. Implement an Internal Audit Function

### Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

## **Overview**

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

## **Implementation**

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

## **Adaptation for small entities**

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

## **8. Use an Audit Committee**

### **Purpose**

An audit committee assists the governing body in its financial oversight responsibilities.

### **Membership**

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

## Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

## Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.



# LANGSCHWAGER REMODELING

Ephraim, Utah 84627

Bid Date: 10/11/20258

(435) 262-2161

Langschwagerremodel@gmail.com

Roger Aagard

Fountain Green Theater  
435-851-1263  
raagard11@gmail.com

**Estimated Costs:**

**\$10,100.00**

### Stucco/Roof/Corkshield

Item Description:	Estimated Cost:
Stucco- Demo any loose pockets in old stucco. Install new flashing at bottoms of all 3 areas. Repair stucco on 2 sections and restucco 2 top areas up by gutter. Color match existing.	\$3,600.00
Thermal Corkshield- 481 sq ft @ 7\$ sq ft= \$3,367 (Blanco) Paint- Front face of details after Cork.= \$500 Heat- Tarp and run heaters.= \$133	\$4,000.00
Roof- New sheeting and T.P.O. This includes tear off and clean up.	\$2,500.00

#### Terms and Conditions:

This estimate is for the above work only. Additional work is subject to a change order fee of \$500 and billed at a minimum of \$200/hr. One half of the total is due upfront as a deposit and to be scheduled; the remaining half is due upon completion of the work. This estimate is valid for 30 days. This is not an invoice.

**Signatures:**

# PROPOSAL

Fountain green city

**Date**  
Dec 29, 2025  
**Expiry**  
Dec 31, 2025  
**Quote Number**  
QU-12021  
**Reference**  
Theater city

Najera's Drywall Inc  
PO Box 62  
Moroni, UT 84646  
Tel: (801) 361-5945  
Email:  
najerasdrywall@hotmail.com

Description	Amount USD
Fountain Green City Stucco part on front building ( about 250 sqft )fix stucco cut cleaning put new flashing pop out on top flashing primer mesh one coat color coat materials labor installed	3,500.00
Stucco for cover and heather if we need	600.00
Ruff on top porch materials cleaning installed new shingles	1,750.00
Subtotal	5,850.00
TOTAL TAX	0.00
<b>TOTAL USD</b>	<b>5,850.00</b>



375 N. State Street  
P.O. Box 97  
Fountain Green, UT 84632  
(435) 445-3453  
[frontdesk@fountaingreencity.gov](mailto:frontdesk@fountaingreencity.gov)



January 8, 2026

Fountain Green City  
Planning Commission

To: The Honorable Mayor and Members of the Fountain Green City Council:

Curt Nielsen (Fountain Green City Supervisor of Public Works), representing the City, submitted an application to the Planning Commission at the January 8, 2026 meeting for a permit to build an 80'x40' (3200 sq.ft.) maintenance building with utilities on the Fountain Green City 0.53-acre corner lot at ~ 100 North 200 West, serial #18074, in the Public Facilities (PF) Zone – not in the Federal Emergency Management Agency (FEMA) Special Flood Hazard Area (SFHA). The eave height will be 16' (less than the 21' maximum). Mr. Nielsen provided a plat map and plot plan with setbacks of 25' on the front/south towards 100 North (meeting the 25' minimum), 26' on the rear/north (exceeding the 6' minimum), 25' on the east towards 200 West (meeting the 25' minimum), and 53' on the west (greatly exceeding the 6' minimum). There will be an 80' x 10' concrete apron on the west side. Jim motioned to recommend approval of the application for Fountain Green City to build a maintenance building on their property as described above. Tyler seconded the motion and all (Mark Woods, Brent Jakins, Curt Lund, James (Jim) Beagley, Roger Aagard, Jacob (Jake) Littlefield, Tyler Smith, Jessica Wilson, Matthew (Matt) Brown) voted in favor.

Sincerely,

Mark Woods, Chair  
Fountain Green City Planning Commission

Heather Papenfuss, Secretary

## ITEMS FOR #10 –

Due to the length of the Ordinance Revisions, I have emailed/uploaded them separately

**Fountain Green City  
Open Invoice Listing**

1/21/2026

<u>Vendor Id</u>	<u>Vendor Name</u>	<u>Invoice No.</u>	<u>PO#</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Amount</u>
2329	6-Star Installations & Sales	2216		1/13/2026	1/21/2026	\$668.00
2053	AM/PM KEYS	121025		2/10/2025	12/10/2025	\$125.00
2053	AM/PM KEYS	41056		1/2/2026	1/21/2026	\$129.47
Vendor Total:						<b>\$254.47</b>
853	Beck Auto Service	122725		2/27/2025	1/7/2026	\$368.99
1055	Blue Stakes	UT202503543		2/24/2025	1/30/2026	\$90.00
2327	Brady-Plus	1150488		1/15/2026	1/20/2026	\$791.36
1032	CentraCom	010126		1/1/2026	1/21/2026	\$476.84
0	Chemtech-Ford, LLC	25J2608		3/31/2025	12/1/2025	\$30.00
0	Chemtech-Ford, LLC	25L1357		2/17/2025	1/7/2026	\$60.00
0	Chemtech-Ford, LLC	25L2007		1/2/2026	1/23/2026	\$225.00
Vendor Total:						<b>\$315.00</b>
952	Daily Herald/Standard Examiner	Dec 2025		12/31/2025	1/14/2026	\$125.00
1008	Enbridge Gas	123125		12/31/2025	1/22/2026	\$1,029.36
2326	EPS Design	012025		1/12/2026	1/23/2026	\$31.13
2326	EPS Design	EPS-026		1/12/2026	1/23/2026	\$810.00
2326	EPS Design	EPS-027		1/12/2026	1/23/2026	\$2,325.00
Vendor Total:						<b>\$3,166.13</b>
5048	Farmers Floral	010926		1/9/2026	1/9/2026	\$90.00
0530	FIRST NATIONAL BANK OMAHA	010826A		1/8/2026	1/20/2026	\$82.28
0530	FIRST NATIONAL BANK OMAHA	010826B		1/8/2026	1/20/2026	\$1,031.49
0530	FIRST NATIONAL BANK OMAHA	010826C		1/8/2026	1/20/2026	\$2,264.89
0530	FIRST NATIONAL BANK OMAHA	010926D		1/8/2026	1/20/2026	\$31.25
Vendor Total:						<b>\$3,409.91</b>
2272	Freedom Rock Products	321		7/1/2025	7/1/2025	\$18.61
2272	Freedom Rock Products	470		7/1/2025	7/1/2025	\$69.55
2272	Freedom Rock Products	473		7/1/2025	7/1/2025	\$208.02
Vendor Total:						<b>\$296.18</b>
1959	Hayes Godfrey Bell, P.C.	12591		12/31/2025	1/21/2026	\$143.50
1038	Horseshoe Mountain Hardware	2292584		12/16/2025	1/7/2026	\$10.79
1821	Jacobson, Susan	120225A		12/2/2025	12/2/2025	\$9.76
1825	JW Allred Hauling	1563		12/24/2025	1/7/2026	\$580.00
0	Kimball and Roberts	063025		1/6/2026	1/21/2026	\$6,325.00
1682	MANGUM LAW, PLLC	01-2026		1/2/2026	1/7/2026	\$400.00
1016	Mountainland Supply Company	S107447939.001		11/13/2025	1/23/2026	\$793.55
1016	Mountainland Supply Company	S107521746.001		12/18/2025	1/23/2026	\$4.14
Vendor Total:						<b>\$797.69</b>
0591	Peckham, Paula	121325		12/13/2025	12/13/2025	\$194.74
0591	Peckham, Paula	122725		12/27/2025	12/31/2025	\$111.44
Vendor Total:						<b>\$306.18</b>
1835	Robinson, Todd	INV167204		12/29/2025	1/7/2026	\$104.12
1027	Rocky Mountain Power	122925		12/29/2025	1/21/2026	\$2,256.97
1334	Rocky Mountain Power	122925		1/6/2026	1/23/2026	\$63.63
1133	Sanpete County	4th Qtr. 2025		12/31/2025	12/31/2025	\$31,250.00
977	Sanpete Mayors and Commissioners	123025		12/31/2025	12/31/2025	\$300.00
844	Sanpete Sanitary Landfill Cooperative	123125		12/31/2025	12/31/2025	\$1,537.20
1470	Shalan's	2026-01		1/6/2026	1/6/2026	\$1,440.00
1657	Strand Ag Supply	25669/1		12/4/2025	1/7/2026	\$19.98
1657	Strand Ag Supply	25750/1		12/10/2025	1/10/2026	\$26.97
Vendor Total:						<b>\$46.95</b>
651	UMCA	2026 Dues		1/1/2026	1/1/2026	\$125.00
1091	USPS	010825		1/8/2026	1/8/2026	\$878.00
1006	Utah Local Governments Trust	M1623932		1/5/2026	1/23/2026	\$323.73
1070	Utah State Treasurer	123125		12/1/2025	12/31/2025	\$425.00
1017	Verizon	6131928343		12/25/2025	1/23/2026	\$39.82
Report Total:						<b>\$58,444.58</b>

**Fountain Green City**  
**Liability Register - 01/22/2026**

Vendor Name	Type	Reference	Date	Ledger Account	Description	Amount
6-Star Installations & Sales	AP	2216	01/13/2026	214410.250 - Streets EQUIPMEN	Change Lights to new truck	239.33
6-Star Installations & Sales	AP	2216	01/13/2026	516350 - W MAINTENANCE, REP	Change Lights to new truck	239.33
6-Star Installations & Sales	AP	2216	01/13/2026	526350 - S CURRENT MAINTEN	Change Lights to new truck	189.34
						\$668.00
						\$668.00
AM/PM KEYS	AP	121025	12/10/2025	104520.260 - Theatre/Dance BLD	Rekey Theater/Dance hall	125.00
AM/PM KEYS	AP	41056	01/02/2026	104520.260 - Theatre/Dance BLD	keys	129.47
						\$254.47
Beck Auto Service	AP	122725	12/27/2025	104220.250 - Fire EQUIPMENT -	5 ton water tender	28.43
Beck Auto Service	AP	122725	12/27/2025	104220.255 - Fire FUEL & OIL	Fuel	18.02
Beck Auto Service	AP	122725	12/27/2025	214410.255 - Streets FUEL & OIL	Public Works Truck fuel	106.91
Beck Auto Service	AP	122725	12/27/2025	516255.6131 - W FUEL & OIL	Public Works Truck fuel	106.91
Beck Auto Service	AP	122725	12/27/2025	526255.6271 - S FUEL & OIL	Public Works Truck fuel	108.72
						\$368.99
						\$368.99
Blue Stakes	AP	UT202503543	12/24/2025	214410.260 - Streets STREET MA	Web Notifications	90.00
Brady-Plus	AP	1150488	01/15/2026	104210.450 - Police ANIMAL CON	Peroxyde for dog kennel	211.58
Brady-Plus	AP	1150488	01/15/2026	104510.260 - Parks BLDGS & GR	Garbage Bags	483.15
Brady-Plus	AP	1150488	01/15/2026	214410.250 - Streets EQUIPMEN	Garbage Bags	96.63
						\$791.36
						\$791.36
CentraCom	AP	010126	01/01/2026	104140.280 - Admin TELEPHONE	elevator	48.06
CentraCom	AP	010126	01/01/2026	104140.280 - Admin TELEPHONE	Fax	48.81
CentraCom	AP	010126	01/01/2026	104140.280 - Admin TELEPHONE	Library Line	155.06
CentraCom	AP	010126	01/01/2026	104140.280 - Admin TELEPHONE	Main Line	80.96
CentraCom	AP	010126	01/01/2026	104140.280 - Admin TELEPHONE	Special Circuit	99.00
CentraCom	AP	010126	01/01/2026	104140.280 - Admin TELEPHONE	Internet	44.95
CentraCom	AP	010126	01/01/2026	104520.280 - Theatre/Dance TEL		\$476.84
						\$476.84
						\$476.84
Chemtech-Ford, LLC	AP	25J2608	10/31/2025	516420.6131 - W CHEMICALS &	Colilert AP	30.00
Chemtech-Ford, LLC	AP	25L1357	12/17/2025	516420.6131 - W CHEMICALS &	Colilert AP	60.00
Chemtech-Ford, LLC	AP	25L2007	01/02/2026	516420.6131 - W CHEMICALS &	524.2 VOC/Nitrate	225.00
						\$315.00
						\$315.00
Daily Herald/Standard Examiner	AP	Dec 2025	12/31/2025	104110.630 - Council CONTRIBU	Christmas Message	125.00
Enbridge Gas	AP	123125	12/31/2025	104140.270 - Admin UTILITIES	November, 2025/City Hall	354.35
Enbridge Gas	AP	123125	12/31/2025	104140.270 - Admin UTILITIES	November, 2025/Shop	323.08
Enbridge Gas	AP	123125	12/31/2025	104150.620 - NonDep DUP	November, 2025	118.73
Enbridge Gas	AP	123125	12/31/2025	104520.270 - Theatre/Dance UTIL	November, 2025	233.20
						\$1,029.36
						\$1,029.36
EPS Design	AP	012025	01/12/2026	104140.250 - Admin TECH SUPP	Library Reader/Card Adapter	31.13

**Fountain Green City**  
**Liability Register - 01/22/2026**

Vendor Name	Type	Reference	Date	Ledger Account	Description	Amount
EPS Design	AP	EPS-026	01/12/2026	104140.250 - Admin TECH SUPP	Indoor Wireless Access Point/Oversized Item f	810.00
EPS Design	AP	EPS-027	01/12/2026	104140.250 - Admin TECH SUPP	IT Equipment Install	2,325.00
						<b>\$3,166.13</b>
Farmers Floral	AP	010926	01/09/2026	104110.290 - Council CITY PART	Flowers for Alyson	90.00
FIRST NATIONAL BANK OMAHA	AP	010826A	01/08/2026	214410.250 - Streets EQUIPMEN	New Truck	82.28
FIRST NATIONAL BANK OMAHA	AP	010826B	01/08/2026	711568 - Library Expense	Supplies for Santa's Cozy Corner	1,031.49
FIRST NATIONAL BANK OMAHA	AP	010826C	01/08/2026	104110.290 - Council CITY PART	2025 City Party	1,625.68
FIRST NATIONAL BANK OMAHA	AP	010826C	01/08/2026	104140.210 - Admin BOOKS, ME	Zoom/Canva	31.92
FIRST NATIONAL BANK OMAHA	AP	010826C	01/08/2026	104140.260 - Admin BLDGS & GR	Garbage Bags/Paper Towels	304.00
FIRST NATIONAL BANK OMAHA	AP	010826C	01/08/2026	104520.260 - Theatre/Dance BLD	Garbage Bags/Paper Towels	303.29
FIRST NATIONAL BANK OMAHA	AP	010826C	01/08/2026			<b>\$2,264.89</b>
FIRST NATIONAL BANK OMAHA	AP	010926D	01/08/2026	711563 - Lamb Day Expense	IT/WIX	31.25
						<b>\$3,409.91</b>
Freedom Rock Products	AP	321	07/01/2025	104510.260 - Parks BLDGS & GR	Sand For Ball Field	18.61
Freedom Rock Products	AP	470	07/01/2025	104510.260 - Parks BLDGS & GR	Sand For Ball Field	69.55
Freedom Rock Products	AP	473	07/01/2025	104510.260 - Parks BLDGS & GR	Sand For Ball Field	208.02
						<b>\$296.18</b>
Hayes Godfrey Bell, P.C.	AP	12591	12/31/2025	104140.305 - Admin ATTORNEY	Telephone Conference/Attorney's letter	143.50
Horseshoe Mountain Hardware	AP	2292584	12/16/2025	214410.250 - Streets EQUIPMEN	Shop Towel/Bolts & Fasteners	10.79
Jacobson, Susan	AP	120225A	12/02/2025	711568 - Library Expense	Christmas Craft	9.76
JW Alfred Hauling	AP	1563	12/24/2025	104590.260 - Cemetery BLDGS &	Road Base	580.00
Kimball and Roberts	AP	063025	01/06/2026	104140.315 - Admin LEGAL, AUDI	June 30, 2025 Audit	2,108.34
Kimball and Roberts	AP	063025	01/06/2026	516310.6171 - W PROFESSIONA	June 30, 2025 Audit	2,108.33
Kimball and Roberts	AP	063025	01/06/2026	526310.6271 - S PROFESSIONA	June 30, 2025 Audit	2,108.33
						<b>\$6,325.00</b>
						<b>\$6,325.00</b>
MANGUM LAW, PLLC	AP	01-2026	01/02/2026	104140.305 - Admin ATTORNEY	january, 2026	400.00
Mountainland Supply Company	AP	S107447939.001	11/13/2025	104220.250 - Fire EQUIPMENT -	Ball Valve/PVC Suction/Helix PVC Ribbing-Fir	793.55
Mountainland Supply Company	AP	S107521746.001	12/18/2025	104520.260 - Theatre/Dance BLD	Bowl/Urinal Gasket	4.14
						<b>\$797.69</b>
Peckham, Paula	AP	121325	12/13/2025	104520.260 - Theatre/Dance BLD	Cleaning end 12/13/25	194.74
Peckham, Paula	AP	122725	12/27/2025	104140.111 - Admin CLERK SALA	12/11/25	63.64
Peckham, Paula	AP	122725	12/27/2025	104520.260 - Theatre/Dance BLD	Cleaning end 12/13/25	47.80
						<b>\$111.44</b>
						<b>\$306.18</b>
Robinson, Todd	AP	INV167204	12/29/2025	104220.240 - Fire VOLUNTEERS	Fire Fighter of the Year, 2025	104.12
Rocky Mountain Power	AP	122925	12/29/2025	104140.270 - Admin UTILITIES	City Hall/December,2025	330.47
Rocky Mountain Power	AP	122925	12/29/2025	104140.270 - Admin UTILITIES	Shop/December. 2025	57.03

**Fountain Green City**  
**Liability Register - 01/22/2026**

Vendor Name	Type	Reference	Date	Ledger Account	Description	Amount
Rocky Mountain Power	AP	122925	12/29/2025	104150.620 - NonDep DUP	December, 2025	29.38
Rocky Mountain Power	AP	122925	12/29/2025	104220.270 - Fire UTILITIES	December, 2025	164.69
Rocky Mountain Power	AP	122925	12/29/2025	104510.270 - Parks UTILITIES	December, 2025	155.01
Rocky Mountain Power	AP	122925	12/29/2025	104520.270 - Theatre/Dance UTIL	December, 2025	239.80
Rocky Mountain Power	AP	122925	12/29/2025	104590.270 - Cemetery UTILITIE	December, 2025	11.54
Rocky Mountain Power	AP	122925	12/29/2025	214410.420 - Streets STREET LI	December, 2025	960.53
Rocky Mountain Power	AP	122925	12/29/2025	516280.6171 - W UTILITIES	December, 2025	241.36
Rocky Mountain Power	AP	122925	12/29/2025	526280.6271 - S UTILITIES	December, 2025	67.16
Rocky Mountain Power	AP	122925	01/06/2026	214410.420 - Streets STREET LI	State Street	63.63
						<u>\$2,320.60</u>
						<u>\$2,320.60</u>
Sanpete County	AP	4th Qtr. 2025	12/31/2025	104210.350 - Police CONTRACT	4th Qtr. 2025	31,250.00
Sanpete Mayors and Commissioners	AP	123025	12/31/2025	104140.210 - Admin BOOKS, ME	2026 Dues	300.00
Sanpete Sanitary Landfill Cooperative	AP	123125	12/31/2025	104150.690 - NonDep COUNTY L	December, 2025	1,537.20
Shalan's	AP	2026-01	01/06/2026	104110.290 - Council CITY PART	Catering, 2025	1,440.00
Strand Ag Supply	AP	25669/1	12/04/2025	104140.260 - Admin BLDGS & GR	Ice Melt	9.99
Strand Ag Supply	AP	25669/1	12/04/2025	104520.260 - Theatre/Dance BLD	Ice Melt	9.99
						<u>\$19.98</u>
Strand Ag Supply	AP	25750/1	12/10/2025	214410.250 - Streets EQUIPMEN	Cleaning for public works truck	26.97
						<u>\$46.95</u>
UMCA	AP	2026 Dues	01/01/2026	104140.210 - Admin BOOKS, ME	2026 Membership dues	125.00
USPS	AP	010825	01/08/2026	104140.240 - Admin OFFICE SUP	Stamps for newsletter/	390.00
USPS	AP	010825	01/08/2026	516240.6171 - W OFFICE SUPPL	Stamps	244.00
USPS	AP	010825	01/08/2026	526240.6271 - S OFFICE SUPPL	Stamps	244.00
						<u>\$878.00</u>
						<u>\$878.00</u>
Utah Local Governments Trust	AP	M1623932	01/05/2026	104150.510 - NonDep INSURANC	Auto Physical/Liability endorsement	323.73
Utah State Division of Finance	AP	30 - Sewer Revenue	01/20/2026	522521.2 - S Sewer revenue 1994	Principal - Sewer Revenue 1994A	26,000.00
Utah State Treasurer	AP	123125	12/01/2025	103510 - G PENALTIES/FINES -	December, 2025	425.00
Verizon	AP	6131928343	12/25/2025	104140.280 - Admin TELEPHONE	Michelle's cell	39.82
					<b>Total Liability:</b>	<b>\$84,444.58</b>
					<b>Total Purchase Order Liability:</b>	<b>\$0.00</b>
					<b>Total Invoice Liability:</b>	<b>\$84,444.58</b>
					<b>Ledger Balances (Payables):</b>	<b>\$84,334.58</b>

## **MISCELLANEOUS –**

**Reminder – All City Officials must complete annually.**

Fraud Risk Assessment (City)

Ethics (Personal)

Conflict of Interest (Personal)

Open and Public Meetings Act (City)

**training.auditor.utah.gov**

Introductory Training for Municipal Officials (Once during 4 year term)

### **Council Assignments –**

Rich – Planning and Zoning

Vaughn – Roads, Buildings, Irrigation Co.

Jacob – Park, Cemetery, Library, Miss Fountain Green

Kim – Fire Department

Kerry – Water and Sewer

Bulk Postage – Laura to report.

Public Hearings – Hearing-by-Hearing Decision

**Fountain Green City**  
**Operational Budget Report**  
10 General - 07/01/2025 to 01/21/2026  
58.33% of the fiscal year has expired

Budget  
Report

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
3110 G PROPERTY TAXES	81,578.88	80,526.91	81,581.36	98,653.00	82.70%
3120 G PROPERTY TAXES DELINQUENT	580.91	280.58	971.60	2,000.00	48.58%
3130 G SALES & USE TAX	95,872.53	0.00	116,181.07	230,162.00	50.48%
3140 G FRANCHISE TAX	20,003.75	4,733.03	21,017.64	55,000.00	38.21%
3170 G FEE IN LIEU OF TAXES	4,529.82	1,794.15	9,160.62	9,000.00	101.78%
<b>Total Taxes</b>	<b>202,565.89</b>	<b>87,334.67</b>	<b>228,912.29</b>	<b>394,815.00</b>	<b>57.98%</b>
<b>Licenses and permits</b>					
3210 G BUSINESS LICENSE	765.00	0.00	360.00	2,000.00	18.00%
3212 FOOD TRUCK PERMIT	20.00	0.00	20.00	120.00	16.67%
3225 G ANIMAL LICENSE	150.00	0.00	430.00	3,000.00	14.33%
3226 ANIMAL CONTROL FEES/FINES	115.00	0.00	60.00	800.00	7.50%
<b>Total Licenses and permits</b>	<b>1,050.00</b>	<b>0.00</b>	<b>870.00</b>	<b>5,920.00</b>	<b>14.70%</b>
<b>Intergovernmental revenue</b>					
3380 G FIRE CONTRACTS	0.00	8,442.59	8,442.59	0.00	0.00%
3381 G WILDLAND FIRES	0.00	0.00	2,966.36	0.00	0.00%
<b>Total Intergovernmental revenue</b>	<b>0.00</b>	<b>8,442.59</b>	<b>11,408.95</b>	<b>0.00</b>	<b>0.00%</b>
<b>Charges for services</b>					
3445 G LANDFILL REVENUE	12,545.53	1.13	12,803.80	20,000.00	64.02%
3465 G FIRE DISTRICT REVENUE	6,236.01	0.00	0.00	0.00	0.00%
3470 G PARK FEES	100.00	0.00	425.00	600.00	70.83%
3480 G SALE OF CEMETERY LOTS	0.00	0.00	0.00	5,000.00	0.00%
3481 OPENING & CLOSING CEMETERY	3,000.00	700.00	5,250.00	500.00	1,050.00%
3482 P&Z SUNDRY REVENUE	270.00	0.00	565.00	3,500.00	16.14%
3490 G CEMETERY- PERPETUAL CARE	1,200.00	950.00	3,950.00	0.00	0.00%
<b>Total Charges for services</b>	<b>23,351.54</b>	<b>1,651.13</b>	<b>22,993.80</b>	<b>29,600.00</b>	<b>77.68%</b>
<b>Fines and forfeitures</b>					
3510 G PENALTIES/FINES - COURT	12,858.40	585.00	4,550.96	20,000.00	22.75%
3520 G PENALTIES/FINES - BAIL	(2,960.00)	0.00	0.00	0.00	0.00%
<b>Total Fines and forfeitures</b>	<b>9,898.40</b>	<b>585.00</b>	<b>4,550.96</b>	<b>20,000.00</b>	<b>22.75%</b>
<b>Interest</b>					
3610 G INTEREST EARNINGS	55,793.43	0.00	41,046.31	85,000.00	48.29%
<b>Total Interest</b>	<b>55,793.43</b>	<b>0.00</b>	<b>41,046.31</b>	<b>85,000.00</b>	<b>48.29%</b>
<b>Miscellaneous revenue</b>					
3172 G CELL TOWER	0.00	1,400.00	3,341.94	0.00	0.00%
3615 G HISTORY BOOK	184.00	0.00	106.00	300.00	35.33%
3621 G CITY HALL RENT	1,065.00	100.00	1,250.00	2,500.00	50.00%
3622 G THEATER AND DANCE HALL	2,550.00	150.00	2,125.00	3,500.00	60.71%
3625 G NATIVITY DONATIONS	300.00	0.00	0.00	0.00	0.00%
3626 G LAMB DAY DONATIONS	0.00	0.00	0.00	2,000.00	0.00%
3640 G SALE OF ASSETS	0.00	0.00	158,476.00	0.00	0.00%
3687 G LDRA community assistance reimbursement critical	69,631.46	0.00	0.00	75,000.00	0.00%
3690 G MISCELLANEOUS REVENUE	21,903.55	2,572.48	(25,852.08)	6,000.00	-430.87%
3872 G THEATER PLAY FEES DONATIONS	1,663.10	0.00	0.00	1,500.00	0.00%
<b>Total Miscellaneous revenue</b>	<b>97,297.11</b>	<b>4,222.48</b>	<b>139,446.86</b>	<b>90,800.00</b>	<b>153.58%</b>
<b>Total Revenue:</b>	<b>389,956.37</b>	<b>102,235.87</b>	<b>449,229.17</b>	<b>626,135.00</b>	<b>71.75%</b>
<b>Expenditures:</b>					
<b>General government</b>					
<b>Council</b>					
4110.110 Council SALARIES & WAGES	740.00	0.00	2,100.00	1,600.00	131.25%
4110.230 Council TRAVEL & TRAINING	0.00	0.00	0.00	300.00	0.00%
4110.290 Council CITY PARTY	1,407.40	3,065.68	3,215.68	2,600.00	123.68%
4110.630 Council CONTRIBUTIONS/SPONSORSHIP	705.00	0.00	845.00	3,000.00	28.17%
<b>Total Council</b>	<b>2,852.40</b>	<b>3,065.68</b>	<b>6,160.68</b>	<b>7,500.00</b>	<b>82.14%</b>
<b>Court</b>					
4120.110 Court CLERK SALARIES, WAGES	2,100.00	0.00	1,800.00	3,600.00	50.00%
4120.111 Court JUDGE'S SALARY	3,743.52	0.00	3,837.00	7,674.00	50.00%
4120.130 Court EMPLOYEE BENEFITS	160.65	0.00	137.70	500.00	27.54%
4120.230 Court TRAVEL & TRAINING	15.31	0.00	225.15	74.00	304.26%
4120.240 Court OFFICE SUPPLIES & EXPENSE	157.76	313.98	313.98	450.00	69.77%

**Fountain Green City**  
**Operational Budget Report**  
**10 General - 07/01/2025 to 01/21/2026**  
**58.33% of the fiscal year has expired**

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4120.620 Court MISCELLANEOUS SERVICES	32.81	0.00	0.00	125.00	0.00%
<b>Total Court</b>	<b>6,210.05</b>	<b>313.98</b>	<b>6,313.83</b>	<b>12,423.00</b>	<b>50.82%</b>
<b>Administrative</b>					
4140.110 Admin SALARIES & WAGES	22,884.90	1,126.67	15,774.07	29,293.00	53.85%
4140.111 Admin CLERK SALARIES & WAGES	5,201.28	604.58	9,028.77	14,478.00	62.36%
4140.130 Admin EMPLOYEE BENEFITS	15,714.28	964.64	13,505.14	26,850.00	50.30%
4140.131 Admin CLERK EMPLOYEE BENEFITS	388.77	46.25	664.24	1,050.00	63.26%
4140.210 Admin BOOKS, MEMBERSHIPS & DUES	869.79	1,044.92	1,469.92	2,000.00	73.50%
4140.220 Admin PUBLIC NOTICES	342.00	0.00	1,080.00	1,500.00	72.00%
4140.230 Admin TRAVEL & TRAINING	1,285.75	0.00	0.00	2,400.00	0.00%
4140.240 Admin OFFICE SUPPLIES & EXPENSE	1,611.67	390.00	5,316.55	3,000.00	177.22%
4140.250 Admin TECH SUPPORT/SOFTWARE	12,600.40	3,166.13	4,243.44	13,000.00	32.64%
4140.255 Admin FUEL & OIL	219.77	95.78	430.24	750.00	57.37%
4140.260 Admin BLDGS & GROUNDS - SUPPLY/MAINT	5,427.87	559.65	7,229.84	12,000.00	60.25%
4140.270 Admin UTILITIES	4,820.13	0.00	3,325.72	12,000.00	27.71%
4140.280 Admin TELEPHONE	3,390.72	0.00	2,854.02	6,000.00	47.57%
4140.305 Admin ATTORNEY	11,416.92	400.00	3,015.00	10,000.00	30.15%
4140.315 Admin LEGAL, AUDITING	1,875.00	0.00	0.00	1,950.00	0.00%
4140.540 Admin BANK CHARGES, PENALTIES	4,681.28	0.00	4,752.11	3,000.00	158.40%
4140.740 Admin CAPITAL OUTLAY	0.00	0.00	0.00	1,326.00	0.00%
<b>Total Administrative</b>	<b>92,730.53</b>	<b>8,398.62</b>	<b>72,689.06</b>	<b>140,597.00</b>	<b>51.70%</b>
<b>Non-Departmental</b>					
4150.260 NonDep BLDGS & GROUNDS - SUPPLY/MAI	1,932.74	0.00	1,478.65	3,000.00	49.29%
4150.340 NonDep ELECTIONS	325.00	0.00	1,649.50	1,500.00	109.97%
4150.510 NonDep INSURANCE, PROPERTY, LIABILITY	25,708.30	323.73	27,671.97	26,000.00	106.43%
4150.620 NonDep DUP	17,284.09	0.00	4,902.52	5,000.00	98.05%
4150.635 NonDep LIBRARY SUPPLIES	450.00	0.00	0.00	450.00	0.00%
4150.640 NonDep LIBRARY STORY HOUR	235.06	0.00	337.50	2,500.00	13.50%
4150.645 NonDep LIBRARY DIRECTOR	4,224.48	478.95	8,458.91	16,068.00	52.64%
4150.660 NonDep MISS FOUNTAIN GREEN	1,160.18	0.00	289.88	6,500.00	4.46%
4150.665 NonDep LION'S CLUB	500.00	0.00	500.00	500.00	100.00%
4150.680 NonDep FIRE DISTRICT	5,956.50	0.00	0.00	0.00	0.00%
4150.690 NonDep COUNTY LANDFILL	7,495.20	0.00	10,742.40	20,000.00	53.71%
4150.695 NonDep OTHER CHARGES	7,038.78	0.00	16,377.79	12,000.00	136.48%
4150.700 NonDep LDRA COMMUNITY ASSISTANCE R	55,825.80	0.00	2,237.80	75,000.00	2.98%
<b>Total Non-Departmental</b>	<b>128,136.13</b>	<b>802.68</b>	<b>74,646.92</b>	<b>168,518.00</b>	<b>44.30%</b>
<b>Planning and zoning</b>					
4180.110 P&Z WAGES AND SALARIES	1,687.07	0.00	2,760.52	12,600.00	21.91%
4180.130 P&Z EMPLOYEE BENEFITS	129.05	0.00	165.24	300.00	55.08%
4180.250 P&Z OTHER EXPENSES	124.88	0.00	558.05	1,500.00	37.20%
<b>Total Planning and zoning</b>	<b>1,941.00</b>	<b>0.00</b>	<b>3,483.81</b>	<b>14,400.00</b>	<b>24.19%</b>
<b>Total General government</b>	<b>231,870.11</b>	<b>12,580.96</b>	<b>163,294.30</b>	<b>343,438.00</b>	<b>47.55%</b>
<b>Public safety</b>					
<b>Police</b>					
4210.110 Police Salaries	1,521.24	0.00	1,042.25	0.00	0.00%
4210.130 Police Employee Benefits	116.38	0.00	79.74	0.00	0.00%
4210.350 Police CONTRACT SERVICES	62,500.00	0.00	62,500.00	114,258.00	54.70%
4210.450 Police ANIMAL CONTROL EXPENSES	4,173.04	211.58	891.91	5,000.00	17.84%
<b>Total Police</b>	<b>68,310.66</b>	<b>211.58</b>	<b>64,513.90</b>	<b>119,258.00</b>	<b>54.10%</b>
<b>Fire</b>					
4220.110 Fire SALARIES & WAGES	1,750.00	0.00	1,545.00	3,090.00	50.00%
4220.230 Fire TRAVEL & TRAINING	40.00	0.00	0.00	1,500.00	0.00%
4220.240 Fire VOLUNTEERS	267.52	0.00	104.12	300.00	34.71%
4220.241 Fire WILDLAND VOLUNTEERS	0.00	0.00	1,320.00	0.00	0.00%
4220.250 Fire EQUIPMENT - SUPPLY/MAINT	6,975.55	0.00	24,174.22	10,000.00	241.74%
4220.255 Fire FUEL & OIL	1,010.06	0.00	1,067.07	3,000.00	35.57%
4220.260 Fire FIREWORKS	45.14	0.00	0.00	4,000.00	0.00%
4220.270 Fire UTILITIES	1,415.21	0.00	1,180.98	2,500.00	47.24%
4220.400 Fire EMT'S	0.00	0.00	0.00	1,796.00	0.00%
4220.410 Fire WILDFIRE PREPAREDNESS	0.00	0.00	6,399.11	0.00	0.00%
4220.610 Fire UNIFORM ALLOWANCE	3,027.69	0.00	23,074.53	7,000.00	329.64%
<b>Total Fire</b>	<b>14,531.17</b>	<b>0.00</b>	<b>58,865.03</b>	<b>33,186.00</b>	<b>177.38%</b>
<b>Total Public safety</b>	<b>82,841.83</b>	<b>211.58</b>	<b>123,378.93</b>	<b>152,444.00</b>	<b>80.93%</b>

**Fountain Green City**  
**Operational Budget Report**  
**10 General - 07/01/2025 to 01/21/2026**  
**58.33% of the fiscal year has expired**

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
<b>Parks, recreation, and public property</b>					
<b>Parks &amp; Recreation</b>					
4510.110 Parks SALARIES & WAGES	1,463.95	0.00	1,362.58	3,000.00	45.42%
4510.130 Parks EMPLOYEE BENEFITS	112.00	0.00	104.23	300.00	34.74%
4510.255 Parks FUEL & OIL	109.71	0.00	373.18	500.00	74.64%
4510.260 Parks BLDGS & GROUNDS - SUPPLY/MAINT	1,378.52	483.15	9,250.34	10,000.00	92.50%
4510.270 Parks UTILITIES	1,614.66	0.00	981.10	1,850.00	53.03%
4510.740 Parks CAPITAL OUTLAY	0.00	0.00	67.44	10,000.00	0.67%
<b>Total Parks &amp; Recreation</b>	<b>4,678.84</b>	<b>483.15</b>	<b>12,138.87</b>	<b>25,650.00</b>	<b>47.33%</b>
<b>Theatre</b>					
4520.250 Theatre/Dance EQUIPMENT - SUPPLY/MAINT	929.60	0.00	0.00	1,700.00	0.00%
4520.260 Theatre/Dance BLDGS & GROUNDS - SUPPL	13,073.51	303.29	19,729.98	25,000.00	78.92%
4520.270 Theatre/Dance UTILITIES	6,486.34	0.00	1,853.79	6,000.00	30.90%
4520.280 Theatre/Dance TELEPHONE	320.26	0.00	224.75	600.00	37.46%
<b>Total Theatre</b>	<b>20,809.71</b>	<b>303.29</b>	<b>21,808.52</b>	<b>33,300.00</b>	<b>65.49%</b>
<b>Cemetery</b>					
4590.110 Cemetery SALARIES & WAGES	617.41	0.00	1,204.83	4,120.00	29.24%
4590.111 Cemetery SEXTON WAGES	1,473.69	0.00	3,700.00	4,100.00	90.24%
4590.130 Cemetery EMPLOYEE BENEFITS	47.23	0.00	92.19	200.00	46.10%
4590.255 Cemetery FUEL & OIL	387.39	0.00	214.33	1,100.00	19.48%
4590.260 Cemetery BLDGS & GROUNDS - SUPPLY/MA	2,283.10	0.00	4,350.58	4,000.00	108.76%
4590.270 Cemetery UTILITIES	86.87	0.00	59.19	150.00	39.46%
<b>Total Cemetery</b>	<b>4,895.69</b>	<b>0.00</b>	<b>9,621.12</b>	<b>13,670.00</b>	<b>70.38%</b>
<b>Total Parks, recreation, and public property</b>	<b>30,384.24</b>	<b>786.44</b>	<b>43,568.51</b>	<b>72,620.00</b>	<b>60.00%</b>
<b>Debt service</b>					
4150.810 NonDep DEBT SERVICE - PRINCIPAL	5,000.00	0.00	0.00	0.00	0.00%
4150.815 NonDep DEBT SERVICE - INTEREST	125.00	0.00	0.00	0.00	0.00%
<b>Total Debt service</b>	<b>5,125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Transfers</b>					
4810.910 Transfer to MBA	0.00	0.00	0.00	42,710.00	0.00%
4810.941 Transfer to Capital Projects	0.00	0.00	0.00	14,923.00	0.00%
<b>Total Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,633.00</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>350,221.18</b>	<b>13,578.98</b>	<b>330,241.74</b>	<b>626,135.00</b>	<b>52.74%</b>
<b>Total Change In Net Position</b>	<b>39,735.19</b>	<b>88,656.89</b>	<b>118,987.43</b>	<b>0.00</b>	<b>0.00%</b>

**Fountain Green City**  
**Operational Budget Report**  
**21 Roads - 07/01/2025 to 01/21/2026**  
**58.33% of the fiscal year has expired**

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
3135 R TRANSPORTATION TAX	13,126.47	0.00	10,886.25	19,000.00	57.30%
<b>Total Taxes</b>	<b>13,126.47</b>	<b>0.00</b>	<b>10,886.25</b>	<b>19,000.00</b>	<b>57.30%</b>
<b>Intergovernmental revenue</b>					
3340 STATE GRANT	70,000.00	0.00	0.00	0.00	0.00%
3356 R STATE ROAD FUND ALLOTMENT	91,331.53	0.00	63,144.24	160,000.00	39.47%
<b>Total Intergovernmental revenue</b>	<b>161,331.53</b>	<b>0.00</b>	<b>63,144.24</b>	<b>160,000.00</b>	<b>39.47%</b>
<b>Miscellaneous revenue</b>					
3640 SALE OF ASSETS	12,000.00	0.00	0.00	0.00	0.00%
<b>Total Miscellaneous revenue</b>	<b>12,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Contributions and transfers</b>					
3841 Transfer from Capital Projects Fund	0.00	0.00	0.00	20,639.00	0.00%
3851 Transfer from Water Fund	0.00	0.00	0.00	3,825.00	0.00%
3852 Transfer from Sewer Fund	0.00	0.00	0.00	4,677.00	0.00%
3931 Fund balance appropriation	0.00	0.00	0.00	251,264.00	0.00%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>280,405.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>186,458.00</b>	<b>0.00</b>	<b>74,030.49</b>	<b>459,405.00</b>	<b>16.11%</b>
<b>Expenditures:</b>					
<b>Highways and public improvements</b>					
<b>Highways</b>					
4410.110 Streets SALARIES & WAGES	3,619.69	0.00	458.85	4,000.00	11.47%
4410.130 Streets EMPLOYEE BENEFITS	41.88	0.00	35.10	200.00	17.55%
4410.250 Streets EQUIPMENT - SUPPLY/MAINT	4,036.82	178.91	60,286.41	8,500.00	709.25%
4410.255 Streets FUEL & OIL	1,524.71	0.00	1,165.46	4,800.00	24.28%
4410.260 Streets STREET MAINT	182,642.75	0.00	248,325.71	300,000.00	82.78%
4410.280 Streets TELEPHONE	201.18	0.00	377.71	350.00	107.92%
4410.420 Streets STREET LIGHTS	9,897.85	63.63	6,257.82	11,000.00	56.89%
4410.740 Streets CAPITAL OUTLAY	100,250.00	0.00	0.00	129,370.00	0.00%
4410.809 Streets PW TRUCK LEASE	0.00	0.00	1,106.33	0.00	0.00%
<b>Total Highways</b>	<b>302,214.88</b>	<b>242.54</b>	<b>318,013.39</b>	<b>458,220.00</b>	<b>69.40%</b>
<b>Total Highways and public improvements</b>	<b>302,214.88</b>	<b>242.54</b>	<b>318,013.39</b>	<b>458,220.00</b>	<b>69.40%</b>
<b>Total Expenditures:</b>	<b>302,214.88</b>	<b>242.54</b>	<b>318,013.39</b>	<b>458,220.00</b>	<b>69.40%</b>
<b>Total Change In Net Position</b>	<b>(115,756.88)</b>	<b>(242.54)</b>	<b>(243,982.90)</b>	<b>1,185.00</b>	<b>-20,589.27%</b>

**Fountain Green City**  
**Operational Budget Report**  
**51 Water - 07/01/2025 to 01/21/2026**  
**58.33% of the fiscal year has expired**

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
5111 W WATER SALES	169,827.49	(31.16)	147,530.62	225,000.00	65.57%
5121 W PENALTY & FEES	7,769.21	(969.52)	6,636.26	4,000.00	165.91%
5141 W NEW METER FEE	847.00	0.00	2,254.00	3,500.00	64.40%
5149 W MISCELLANEOUS REVENUE	2,600.00	0.00	30,200.00	0.00	0.00%
5151 W GRANT	0.00	0.00	11,300.00	0.00	0.00%
<b>Total Operating income</b>	<b>181,043.70</b>	<b>(1,000.68)</b>	<b>197,920.88</b>	<b>232,500.00</b>	<b>85.13%</b>
<b>Operating expense</b>					
6110.6171 W SALARIES & WAGES - SUPERVISOR	28,223.85	1,938.03	27,132.38	50,389.00	53.85%
6111.6171 W SALARIES & WAGES - BILLING	4,214.64	540.90	7,827.45	14,068.00	55.64%
6130.6171 W EMPLOYEE BENEFITS - SUPERVISOR	10,764.15	724.21	10,138.94	20,000.00	50.69%
6131.6171 W EMPLOYEE BENEFITS - BILLING	943.93	127.77	1,806.27	1,600.00	112.89%
6210.6171 W DUES, MEMBERSHIPS	7,685.91	0.00	3,266.54	11,500.00	28.40%
6240.6171 W OFFICE SUPPLIES & EXPENSE	935.47	244.00	2,444.05	2,700.00	90.52%
6255.6131 W FUEL & OIL	842.75	0.00	1,320.00	2,000.00	66.00%
6280.6171 W UTILITIES	1,223.10	0.00	731.75	2,500.00	29.27%
6290.6171 W TELEPHONE	56.67	0.00	377.71	150.00	251.81%
6310.6171 W PROFESSIONAL SERVICES	2,941.66	0.00	1,066.66	5,100.00	20.91%
6330.6171 W TRAVEL, TRAINING	0.00	0.00	0.00	500.00	0.00%
6350 W MAINTENANCE, REPAIRS, SUPPLIES	11,291.18	0.00	497.08	10,000.00	4.97%
6420.6131 W CHEMICALS & TESTING	2,040.00	225.00	1,075.00	3,000.00	35.83%
6450.6141 W PW TRUCK LEASE	0.00	0.00	1,106.33	0.00	0.00%
6710.6131 W DEPRECIATION	45,421.39	0.00	0.00	79,200.00	0.00%
<b>Total Operating expense</b>	<b>116,584.70</b>	<b>3,799.91</b>	<b>58,790.16</b>	<b>202,707.00</b>	<b>29.00%</b>
<b>Total Income From Operations:</b>	<b>64,459.00</b>	<b>(4,800.59)</b>	<b>139,130.72</b>	<b>29,793.00</b>	<b>466.99%</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
5152 W WATER IMPACT FEES	4,000.00	12,000.00	52,669.50	10,000.00	526.70%
<b>Total Non-operating income</b>	<b>4,000.00</b>	<b>12,000.00</b>	<b>52,669.50</b>	<b>10,000.00</b>	<b>526.70%</b>
<b>Non-operating expense</b>					
6820.6100 W INTEREST EXPENSE	12,192.75	1,236.42	8,823.26	15,000.00	58.82%
<b>Total Non-operating expense</b>	<b>12,192.75</b>	<b>1,236.42</b>	<b>8,823.26</b>	<b>15,000.00</b>	<b>58.82%</b>
<b>Transfers out</b>					
6910.6310 W TRANSFER to Road Fund	0.00	0.00	0.00	3,825.00	0.00%
<b>Total Transfers out</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,825.00</b>	<b>0.00%</b>
<b>Total Non-Operating Items:</b>	<b>(8,192.75)</b>	<b>10,763.58</b>	<b>43,846.24</b>	<b>(8,825.00)</b>	<b>-496.84%</b>
<b>Total Income or Expense</b>	<b>56,266.25</b>	<b>5,962.99</b>	<b>182,976.96</b>	<b>20,968.00</b>	<b>872.65%</b>

**Fountain Green City**  
**Operational Budget Report**  
**52 Sewer - 07/01/2025 to 01/21/2026**  
**58.33% of the fiscal year has expired**

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
5201 S SEWER SERVICES	90,915.40	7.06	80,200.55	150,000.00	53.47%
5251 S GRANT	0.00	0.00	11,850.00	0.00	0.00%
<b>Total Operating income</b>	<b>90,915.40</b>	<b>7.06</b>	<b>92,050.55</b>	<b>150,000.00</b>	<b>61.37%</b>
<b>Operating expense</b>					
6110.6271 S SALARIES & WAGES - SUPERVISOR	9,575.85	646.01	9,044.12	17,374.00	52.06%
6111.6271 S SALARIES & WAGES - BILLING	1,427.54	180.30	2,609.15	4,689.00	55.64%
6130.6271 S EMPLOYEE BENEFITS - SUPERVISOR	3,587.70	241.40	3,379.58	5,500.00	61.45%
6131.6271 S EMPLOYEE BENEFITS - BILLING	314.52	42.58	601.95	600.00	100.33% <span style="border: 1px solid red; border-radius: 50%; padding: 2px;"> </span>
6210.6271 S BOOKS & MEMBERSHIPS	0.00	0.00	0.00	200.00	0.00%
6240.6271 S OFFICE SUPPLIES & EXPENSE	767.47	244.00	1,369.02	2,500.00	54.76%
6251.6271 S CLOTHING ALLOWANCE	366.95	0.00	391.07	400.00	97.77%
6255.6271 S FUEL & OIL	808.54	0.00	1,428.53	2,500.00	57.14%
6280.6271 S UTILITIES	529.74	0.00	321.35	900.00	35.71%
6290.6271 S TELEPHONE	251.00	0.00	270.94	400.00	67.74%
6310.6271 S PROFESSIONAL SERVICES	3,641.68	0.00	1,066.68	4,500.00	23.70%
6350 S CURRENT MAINTENANCE, REPAIR, MATERIAL	21,876.91	0.00	497.09	8,500.00	5.85%
6420.6201 S CHEMICALS & TESTING	0.00	0.00	0.00	1,021.00	0.00%
6450.6241 S PW TRUCK LEASE	0.00	0.00	1,106.32	0.00	0.00%
6710.6201 S DEPRECIATION	47,177.48	0.00	0.00	80,876.00	0.00%
<b>Total Operating expense</b>	<b>90,325.38</b>	<b>1,354.29</b>	<b>22,085.80</b>	<b>129,960.00</b>	<b>16.99%</b>
<b>Total Income From Operations:</b>	<b>590.02</b>	<b>(1,347.23)</b>	<b>69,964.75</b>	<b>20,040.00</b>	<b>349.13%</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
5252 S SEWER IMPACT FEES	3,543.00	10,629.00	25,029.00	6,000.00	417.15%
<b>Total Non-operating income</b>	<b>3,543.00</b>	<b>10,629.00</b>	<b>25,029.00</b>	<b>6,000.00</b>	<b>417.15%</b>
<b>Non-operating expense</b>					
6820.6200 S DEBT SERVICE - INTEREST	7,399.12	746.86	5,335.05	9,540.00	55.92%
<b>Total Non-operating expense</b>	<b>7,399.12</b>	<b>746.86</b>	<b>5,335.05</b>	<b>9,540.00</b>	<b>55.92%</b>
<b>Transfers out</b>					
6910.6310 S Transfer to Road Fund	0.00	0.00	0.00	4,677.00	0.00%
<b>Total Transfers out</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,677.00</b>	<b>0.00%</b>
<b>Total Non-Operating Items:</b>	<b>(3,856.12)</b>	<b>9,882.14</b>	<b>19,693.95</b>	<b>(8,217.00)</b>	<b>-239.67%</b>
<b>Total Income or Expense</b>	<b>(3,266.10)</b>	<b>8,534.91</b>	<b>89,658.70</b>	<b>11,823.00</b>	<b>758.34%</b>