

RESOLUTION 2026-3

A RESOLUTION AMENDING THE 2025-2026 GENERAL FUND, MUNICIPAL BUILDING AUTHORITY, CAPITAL PROJECTS FUND, UTILITY FUND, PERPETUAL CARE, AND CLASS C FUND BUDGET

WHEREAS, Orangeville City Council (“**Council**”) is the governing body of Orangeville City (“**Orangeville**”) pursuant to Section 1-6-1 of the Orangeville City Code and composed of six members, one of whom is the Mayor of Orangeville (“**Mayor**”) and the remaining five members shall be the council members: and

WHEREAS, pursuant to Utah Ann. Code § 10-6-128, Orangeville City has re-opened the 2025-2026 General Fund Budget, and

NOW THEREFORE, BE IT RESOLVED EFFECTIVE IMMEDIATELY BY THE ORANGEVILLE CITY COUNCIL, that the following departments be increased or decreased within the 2025-2026 General Fund Budget:

SEE EXHIBIT A

PASSED AND ADOPTED BY THE ORANGEVILLE CITY COUNCIL ON THE 12th day of March, 2026.

ORANGEVILLE CITY

ATTEST:

By: _____
Amanda Lake- Recorder

By: _____
Shaun Bell- Mayor

VOTING:

Council Member McKee _____

Council Member Alton _____

Council Member Stilson _____

Council Member McQuivey _____

Council Member Butler _____

EXHIBIT A



**Orangeville City
Midyear Budget Review
Fiscal Year Ended June 30, 2026**

March 2026

Mayor and Council
Orangeville City

The following information is for your review of the Midyear Budget Review for the 2025-2026 fiscal year.

The budget contains the following highlights.

1. All pickleball project expenses and revenues were moved out of the General Fund and into the Capital Projects Fund so the revenue and expenses can be tracked separately. In addition, once the city has moved its banking, the city will open a new account to keep these funds separate from other city funds.
2. A new fund to account for the restricted road funds received from UDOT and the State Tax Commission has been created. Again, once the city has moved its banking, the city will open a new account to keep these restricted funds separate from other city funds.

General Fund Budget Adjustments

1. Taxes were reduced overall by \$13,000 due to a error in the original budget calculation of the franchise taxes.
2. Intergovernmental revenue increased due to additional grant from UDOT for streetlights for \$5,265 and reimbursement for fire equipment for \$5,609.
3. Interest earnings decreased by \$20,000 due to less overall cash and the decline in interest rates.
4. Park expenses increased by 16,000 to the unexpected boiler replacement.

Thank you for your consideration of these budget adjustments.
City Staff

**Orangeville City
Midyear Budget
Summary
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
General Fund				
<u>Revenue:</u>				
Taxes	\$ 256,597	\$ 415,500	\$ (13,000)	\$ 402,500
Licenses & Permits	2,338	4,200	-	4,200
Intergovernmental	20,874	10,000	11,000	21,000
Charges for Services	3,729	8,000	400	8,400
Interest	20,029	50,000	(20,000)	30,000
Miscellaneous	282	22,500	-	22,500
Transfer from Utility Fund	-	54,100	-	54,100
Total Revenues	303,849	564,300	(21,600)	542,700
<u>Expenditures:</u>				
Mayor and Council	16,547	41,600	-	41,600
Central Purchasing	5,444	18,500	(6,700)	11,800
Administration	93,347	163,500	-	163,700
Non-Departmental	5,039	-	4,200	4,200
General Municipal Buildings	8,324	22,600	(100)	22,500
Planing and Zoning	7,035	15,950	-	15,950
City Celebrations	1,829	21,750	(650)	21,100
Fire Protection	26,364	63,850	1,850	65,700
Animal Control	5,930	15,300	-	15,300
Roads	42,210	90,800	(200)	90,600
Shop	1,459	6,500	-	6,500
Parks	35,125	36,650	15,800	52,450
Cemetery	21,701	61,100	100	61,200
Transfers	-	-	-	-
Total Expenditures	270,355	558,100	14,500	572,600
Net Revenue over Expenditures	\$ 33,494	\$ 6,200	\$ (36,100)	\$ (29,900)

**Orangeville City
Midyear Budget
Summary
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Class C Road				
Total Revenues	\$ 376,359	\$ 409,294	\$ 25,656	\$ 434,950
Total Expenditures	174,982	409,294	25,656	434,950
Net Revenue over Expenditures	<u>\$ 201,377</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Municiple Building Authority				
Total Revenues	\$ 5,000	\$ 22,000	\$ -	\$ 22,000
Total Expenditures	5,000	22,000	-	22,000
Net Revenue over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Projects				
Total Revenues	\$ 115,580	\$ 242,000	\$ 150,000	\$ 392,000
Total Expenditures	57,271	240,000	150,000	390,000
Net Revenue over Expenditures	<u>\$ 58,310</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>
Utility Fund				
Total Revenues	\$ 202,225	\$ 336,900	\$ 11,000	\$ 347,900
Total Expenditures	142,374	336,900	4,200	341,100
Net Revenue over Expenditures	<u>\$ 59,851</u>	<u>\$ -</u>	<u>\$ 6,800</u>	<u>\$ 6,800</u>
Perpetual Care				
Total Revenues	\$ 11,080	\$ 11,500	\$ 4,000	\$ 15,500
Total Expenditures	-	267,300	-	267,300
Net Revenue over Expenditures	<u>\$ 11,080</u>	<u>\$ (255,800)</u>	<u>\$ 4,000</u>	<u>\$ (251,800)</u>

**Orangeville City
Midyear Budget
General Fund Detail
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Taxes				
3110.0 CURRENT YEAR PROPERTY TAXES	55,916	54,000	2,000	56,000
3120.0 PRIOR YEAR PROPERTY TAXES	35	4,000	-	4,000
3130.0 SALES AND USE TAXES	151,848	245,000	15,000	260,000
3140.0 FRANCHISE TAXES	2,529	35,000	(32,000)	3,000
3150.0 FEE-IN-LIEU TAX	5,474	6,000	2,000	8,000
3160.0 TELECOMMUNICATION TAX	3,804	6,500	-	6,500
3170.0 MUNICIPAL ENERGY TAX	36,991	65,000	-	65,000
3180.0 TRANSIT TAX	-	-	-	-
Total Taxes	256,597	415,500	(13,000)	402,500
Licenses and permits				
3210.0 BUSINESS LICENSES AND PERMITS	1,314	2,500	-	2,500
3221.0 BUILDING PERMITS	101	200	-	200
3225.0 ANIMAL LICENSE FEES	924	1,500	-	1,500
Total Licenses and permits	2,338	4,200	-	4,200
Intergovernmental revenue				
3344.0 STATE GRANTS	5,265	-	5,300	5,300
3345.0 COUNTY/LOCAL GRANTS	15,609	10,000	5,700	15,700
3346.0 GRANTS FOR PICKLEBALL COURTS	-	-	-	-
3356.0 CLASS "C" ROAD FUND ALLOTMENT	-	-	-	-
Total Intergovernmental revenue	20,874	10,000	11,000	21,000
Charges for services				
3460.0 COMMUNITY CENTER RENTAL REVENUE	2,074	3,500	-	3,500
3470.0 PARK RESERVATIONS	-	500	-	500
3480.0 CITY HALL RENTAL REVENUES	605	600	400	1,000
3483.0 BURIAL FEES	1,050	3,400	-	3,400
Total Charges for services	3,729	8,000	400	8,400
Interest				
3810.0 INTEREST EARNINGS	20,029	50,000	(20,000)	30,000
Total Interest	20,029	50,000	(20,000)	30,000

**Orangeville City
Midyear Budget
General Fund Detail
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Miscellaneous revenue				
3802 DONATIONS	-	200	-	200
3830.0 CITY CELEBRATIONS REVENUES	45	12,700	-	12,700
3831.0 OV DAYS BOOTH REVENUES	-	100	-	100
3832.0 OV DAYS T-SHIRT REVENUE	-	3,000	-	3,000
3833.0 OV DAYS DUCK RACE REVENUE	-	100	-	100
3834.0 OV DAYS BREAKFAST REVENUES	-	-	-	-
3835.0 OV DAYS LAMB FRY REVENUES	-	-	-	-
3836.0 OV DAYS PIE AUCTION REVENUES	-	-	-	-
3837.0 OV DAYS POKER RUN REVENUES	-	-	-	-
3840.0 YOUTH COUNCIL REVENUES	-	800	-	800
3841.0 FIRE DEPARTMENT FUNDRAISERS REVENUES	-	-	-	-
3887.0 SHOWER REVENUE	177	600	-	600
3890.0 SUNDRY REVENUES	60	5,000	-	5,000
Total Miscellaneous revenue	282	22,500	-	22,500
Contributions and transfers				
3991.0 TRANSFER FROM UTILITY FUND	-	54,100	-	54,100
USE OF FUND BALANCE CLASS C ROAD CARRYOVER	-	-	-	-
Total Contributions and transfers	-	54,100	-	54,100
Total Revenue:	303,849	564,300	(21,600)	542,700

**Orangeville City
Midyear Budget
General Fund Detail
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Mayor & Council				
4411.0 Council SALARIES AND WAGES	14,680	25,200	-	25,200
4413.0 Council EMPLOYEE BENEFITS	1,123	2,800	-	2,800
4414.0 Council- YOUTH COUNCIL EXPENSES	209	1,300	-	1,300
4415.0 Council CONFERENCE COSTS	-	6,000	-	6,000
4416.0 Council CONTRIBUTIONS & DONATIONS	-	1,300	-	1,300
4417.0 Council BEAUTIFICATION & CLEAN UP	534	5,000	-	5,000
Total Mayor & Council	16,547	41,600	-	41,600
Central Purchasing				
4324.0 Central Purchase OFFICE SUPPLIES AND EXPENSE	624	2,500	-	2,500
4325.0 Central Purchase EQUIP - SUPPLIES & MAINTENANC	1,187	10,000	(8,000)	2,000
4325.5 Central Purchase COMPUTER SUPPLIES AND EXPEN	2,363	6,000	-	6,000
4327.0 Central Purchase- CODEBOOKS ANNUAL COST	1,270	-	1,300	1,300
Total Central Purchasing	5,444	18,500	(6,700)	11,800
Administration				
4511.0 Admin SALARIES AND WAGES	28,687	49,000	-	49,000
4513.0 Admin EMPLOYEE BENEFITS	5,696	10,500	-	10,500
4553.0 Admin OTHER PROFESSIONAL SERVICES	4,519	7,500	-	7,500
4554.0 Admin AUDITOR	7,575	7,000	600	7,600
4555.0 Admin CONFERENCE COSTS RECORDER	-	2,500	-	2,500
4556.0 Admin ATTORNEY FEES	6,537	15,000	-	15,000
4557.0 Admin ACCOUNTANT FEES	24,500	42,000	-	42,000
4558.0 Admin PUBLIC NOTICES AND POSTAGE	914	1,300	-	1,300
4559.0 Admin ELECTION COSTS	2,079	3,000	-	3,000
4561.0 Admin CELL PHONE EXPENSES	554	900	-	900
4561.1 Admin FIRE EXTINGUISHER INSPECTIONS	17	100	-	100
4562.0 Admin UTILITY REIMBURSEMENTS	-	1,200	-	1,200
4562.1 Admin RENTAL REIMBURSEMENTS	-	-	-	-
4562.2 Admin EMPLOYEE REIMBURSEMENTS	125	500	-	500
4563.0 Admin CHRISTMAS BONUSES	-	500	-	500
4564.0 Admin IWORQ ANNUAL SOFTWARE	2,000	2,000	-	2,000
4571.5 Admin MISCELLANEOUS	756	6,000	-	6,000
4572.0 Admin Bank Fees	2,885	4,200	-	4,200
4573.0 Admin INSURANCE-LIAB, COMP & BONDS	6,504	7,000	(400)	6,600
4576.0 Admin CAPITAL OUTLAY	-	3,300	-	3,300
Total Administration	93,347	163,500	200	163,700

**Orangeville City
Midyear Budget
General Fund Detail
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Non-Departmental				
4971.5 Non-Dept MISCELLANEOUS	5,039	-	4,200	4,200
Total Non-Departmental	5,039	-	4,200	4,200
General Municipal Buildings				
5111.0 General Bldgs SALARIES AND WAGES	2,036	4,100	-	4,100
5113.0 General Bldgs EMPLOYEE BENEFITS	156	500	-	500
5126.0 General Bldgs BUILDING & MAINT	494	2,500	-	2,500
5127.0 General Bldgs UTILITIES	3,315	8,000	-	8,000
5129.0 General Bldgs MBA RENTAL - COMM CENTER	-	5,000	-	5,000
5173.0 General Bldgs INSURANCE-LIAB, COMP & BONDS	2,323	2,500	(100)	2,400
Total General Municipal Buildings	8,324	22,600	(100)	22,500
Planning & Zoning				
4111.0 Plan & Zone SALARIES AND WAGES	5,228	8,900	-	8,900
4113.0 Plan & Zone EMPLOYEE BENEFITS	427	800	-	800
4126.0 Plan & Zone BUILDING INSPECTOR COSTS	-	100	-	100
4127.0 Plan & Zone GAS AND MAINTENANCE	290	800	-	800
4151.0 Plan & Zone CELL PHONE EXPENSES	238	350	-	350
4152.0 Plan & Zone SUPPLIES & EXPENSES	17	2,100	-	2,100
4153.0 Plan & Zone TRAINING	-	2,000	-	2,000
4173.0 Plan & Zone INSURANCE-LIAB, COMP & BONDS	836	900	-	900
Total Planning & Zoning	7,035	15,950	-	15,950
City Celebrations				
4966.0 City Celebrations- OVD CELEBRATION	1,066	20,000	-	20,000
4966.1 City Celebrations OV DAYS BREAKFAST	48	-	-	-
4966.2 City Celebrations OV DAYS LAMB FRY	58	-	-	-
4966.4 City Celebrations OV DAYS PARADE EXPENSES	-	-	-	-
4966.6 City Celebrations- STAFF CHRISTMAS PARTY	657	500	150	650
4966.7 City Celebrations- YCC EASTER EGG HUNT	-	1,000	(800)	200
4966.8 City Celebrations- HALLOWEEN TRUNK OR TREAT	-	-	-	-
4966.9 City Celebrations- STAFF SUMMER PARTY	-	250	-	250
Total City Celebrations	1,829	21,750	(650)	21,100

**Orangeville City
Total Administration
General Fund Detail
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Fire Protection				
5711.0 Fire SALARIES AND WAGES	12,100	13,600	-	13,600
5713.0 Fire EMPLOYEE BENEFITS	926	1,700	-	1,700
5751.0 Fire UTILITIES	1,745	8,000	-	8,000
5752.0 Fire TRAINING	-	3,000	-	3,000
5753.0 Fire GAS, OIL, MAINTENANCE, ETC.	692	3,000	-	3,000
5754.0 Fire EQUIPMENT PURCHASES	7,809	6,000	1,900	7,900
5754.1 Fire FIRE EXTINGUISHER CERTIFICATION	284	250	50	300
5755.0 Fire CLOTHING ALLOWANCE	-	1,800	-	1,800
5756.0 Fire FIREWORKS	-	5,000	-	5,000
5757.0 Fire CHILI COOK-OFF	487	1,000	-	1,000
5758.0 Fire MBA RENTAL - FIRE STATION	-	12,000	-	12,000
5759.0 Fire COUNTY EMS ASSESSMENT	-	6,000	-	6,000
5773.0 Fire INSURANCE-LIAB, COMP & BONDS	2,323	2,500	(100)	2,400
Total Fire Protection	26,364	63,850	1,850	65,700
Animal control				
4211.0 Animal Control SALARIES AND WAGES	3,197	7,300	-	7,300
4213.0 Animal Control EMPLOYEE BENEFITS	683	1,500	-	1,500
4251.0 Animal Control GAS	83	1,800	-	1,800
4252.0 Animal Control SUPPLIES & EXPENSES	181	2,000	-	2,000
4252.5 Animal Control CONFERENCE COSTS	1,136	2,000	-	2,000
4273.0 Animal Control INSURANCE-LIAB, COMP & BONDS	650	700	-	700
Total Animal control	5,930	15,300	-	15,300
Roads				
6011.0 Roads SALARIES AND WAGES	31,416	60,000	-	60,000
6013.0 Roads EMPLOYEE BENEFITS	5,909	14,000	-	14,000
6051.0 Roads MATERIALS & SUPPLIES	109	1,700	-	1,700
6052.0 Roads FLOOD CONTROL COSTS	-	2,000	-	2,000
6053.0 Roads GAS & OIL	511	4,000	-	4,000
6054.0 Roads EQUIPMENT MAINTENANCE	920	5,500	-	5,500
6055.0 Roads CLASS "C" ROAD FUNDS	-	-	-	-
6056.0 Roads CVSSD C ROAD ASSESSMENT	-	-	-	-
6059.0 Roads SIDEWALK SAFETY	-	-	-	-
6073.0 Roads INSURANCE-LIAB, COMP & BONDS	3,345	3,600	(200)	3,400
6074.0 Roads CAPITAL OUTLAY	-	-	-	-
Total Roads	42,210	90,800	(200)	90,600

**Orangeville City
Midyear Budget
General Fund Detail
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Shop				
6325.0 Shop SUPPLIES	499	1,500	-	1,500
6326.0 Shop SHOP BUILDING REPAIRS	-	-	-	-
6327.0 Shop UTILITIES	960	5,000	-	5,000
Total Shop	1,459	6,500	-	6,500
Parks				
7011.0 Parks SALARIES AND WAGES	2,422	5,000	-	5,000
7013.0 Parks EMPLOYEE BENEFITS	185	400	-	400
7050.0 Parks GAS	1,041	3,000	-	3,000
7052.0 Parks UTILITIES	2,931	5,000	-	5,000
7052.1 Parks CELL PHONE EXPENSES	862	1,300	-	1,300
7052.5 Parks COMMUNITY CENTER SUPPLIES	701	5,000	-	5,000
7052.7 Parks COMMUNITY CENTER UTILITIES	1,909	4,500	-	4,500
7066.0 Parks CITY PARK EXPENSES	2,875	5,500	-	5,500
7066.1 Parks FIRE EXTINGUISHER CERTIFICATION	9	50	-	50
7067.0 Parks MBA RENTAL - SKATE PARK	5,000	5,000	-	5,000
7073.0 Parks INSURANCE-LIAB, COMP & BONDS	1,672	1,900	(200)	1,700
7074.0 Parks CAPITAL OUTLAY	15,519	-	16,000	16,000
Total Parks	35,125	36,650	15,800	52,450
Cemetery				
7911.0 Cemetery SALARIES AND WAGES	9,230	30,000	-	30,000
7913.0 Cemetery EMPLOYEE BENEFITS	937	3,100	-	3,100
7951.0 Cemetery ANNUAL DIGITIZATION SUPPORT COST	-	1,000	-	1,000
7952.0 Cemetery EQUIPMENT, SUPPLIES & MAINT.	2,724	8,000	-	8,000
7953.0 Cemetery GAS	911	1,500	-	1,500
7954.0 Cemetery UTILITIES	312	500	-	500
7973.0 Cemetery INSURANCE-LIAB, COMP & BONDS	2,044	2,000	100	2,100
7974.0 Cemetery CAPITAL OUTLAY	5,544	15,000	-	15,000
Total Cemetery	21,701	61,100	100	61,200
Transfers				
8041.0 Transfer to Capital Projects	-	-	-	-
Total Transfers	-	-	-	-
Total Expenditures:	270,355	558,100	14,500	572,600
Total Change In Net Position	33,494	6,200	(36,100)	(29,900)

**Orangeville City
Midyear Budget
Class C Fund Detail
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Class C Allotment:				
3356.0 Class "C" Road Fund Allotment	53,578	102,000	-	102,000
3180.0 Transit Tax	13,832	26,000	(2,000)	24,000
3810.0 INTEREST EARNINGS	-	-	-	-
Total Class C Allotment	67,409	128,000	(2,000)	126,000
Contributions and transfers				
USE OF FUND BALANCE CLASS C ROAD CARRYOVER	308,950	281,294	27,656	308,950
Total Contributions and transfers	308,950	281,294	27,656	308,950
Total Revenue	376,359	409,294	25,656	434,950
Expenditures:				
6027 Utilities	12,053	-	24,000	24,000
6055 Class "C" Road Maintenance	74,163	243,994	(67,044)	176,950
6056 CVSSD C Road Assessment	5,048	15,300	7,700	23,000
6074.0 Capital Outlay	83,718	150,000	61,000	211,000
Total Expenditures:	174,982	409,294	25,656	434,950
Total Change In Net Position	201,377	-	-	-

**Orangeville City
Midyear Budget
Municipal Building Authority Fund Detail
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Revenue:				
3309.0 RENTAL INCOME - FIRE DEPARTMENT	-	12,000	-	12,000
3310.0 RENTAL INCOME - GEN BLDGS COMM CENTER	-	5,000	-	5,000
3311.0 RENTAL INCOME - PARKS SKATE PARK	5,000	5,000	-	5,000
Total Revenue:	5,000	22,000	-	22,000
Expenditures:				
4127.0 LOAN PAYMENT-FIRESTATION	-	12,000	-	12,000
4128.0 LOAN PAYMENT-COMM CENTER	-	5,000	-	5,000
4128.5 LOAN PAYMENT-SKATE PARK	5,000	5,000	-	5,000
Total Expenditures:	5,000	22,000	-	22,000
Total Change In Net Position	-	-	-	-

**Orangeville City
Midyear Budget
Capital Projects Fund Detail
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Revenue:				
3810.0 INTEREST EARNINGS	1,158	2,000	-	2,000
3312 Pickleball Donations	41,923	-	317,500	317,500
3313 Pickleball Grants	72,500	240,000	(167,500)	72,500
Total Revenue:	115,580	242,000	150,000	392,000
Expenditures:				
4140.740 GOVERNMENTAL CAPITAL OUTLAY	-	-	-	-
4610.740 Pickleball Courts - Capital Outlay	57,271	240,000	150,000	390,000
Total Expenditures:	57,271	240,000	150,000	390,000
Total Change In Net Position	58,310	2,000	-	2,000

**Orangeville City
Midyear Budget
Utility Fund Detail
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Income				
3710.0 WATER FEES	78,377	139,000	-	139,000
3720.0 SEWER FEES	40,392	69,000	-	69,000
3730.0 GARBAGE COLLECTION FEES	42,491	69,000	-	69,000
3740.0 CONNECTION/RECONNECT FEES	9,000	200	11,000	11,200
3760.0 SECONDARY WATER FEES	31,965	54,700	-	54,700
Total Operating income	202,225	331,900	11,000	342,900
Operating expense				
4011.0 SALARIES AND WAGES	23,143	44,000	-	44,000
4013.0 EMPLOYEE BENEFITS	17,167	43,000	-	43,000
4052.0 CONFERENCE COSTS	-	2,000	-	2,000
4053.0 METER READING COSTS	6,169	800	5,400	6,200
4055.0 COMPUTER EXPENSES	-	1,000	-	1,000
4056.0 SUPPLIES & POSTAGE	2,097	4,500	-	4,500
4057.0 SPECIAL SERVICE DISTRICT	59,378	110,000	-	110,000
4061.0 WATER ASSESSMENTS	6,404	8,500	(1,000)	7,500
4062.0 GARBAGE COLLECTION CHARGES	25,193	43,000	-	43,000
4063.0 REIMBURSEMENTS	-	-	-	-
4066.1 DEPRECIATION EXPENSE	-	-	-	-
4067.0 COTTONWOOD IRRIG WTR LEASE PMT	(1,080)	10,000	-	10,000
4068.0 PROJECT WATER PAYMENTS	1,115	1,500	-	1,500
4069.0 Miscellaneous	-	1,500	-	1,500
4073.0 INSURANCE-LIAB, COMP & BONDS	2,787	3,000	(200)	2,800
Total Operating expense	142,374	272,800	4,200	277,000
Total Income From Operations:	59,851	59,100	6,800	65,900
Non-operating income				
3802 Contributions - Water Shares	-	-	-	-
3810.0 INTEREST EARNINGS	-	5,000	-	5,000
Total Non-operating income	-	5,000	-	5,000
Non-operating expense				
4071.0 CAPITAL OUTLAY	-	10,000	-	10,000
4074.0 TRANSFER TO GENERAL FUND	-	54,100	-	54,100
4091 Benefit expese - pensions	-	-	-	-
Total Non-operating expense	-	64,100	-	64,100
Total Non-Operating Items:	-	(59,100)	-	(59,100)
Total Income or Expense	59,851	-	6,800	6,800

**Orangeville City
Midyear Budget
Perpetual Care Fund Detail
Fiscal Year Ended June 30, 2026**

	FY26 YTD January Actual	2025-2026 Current Budget	Adjustment	2025-2026 Midyear Estimate
Revenue:				
3482.0 PERPETUAL CARE FEES	5,183	5,000	1,500	6,500
3810.0 INTEREST EARNINGS	5,897	6,500	2,500	9,000
Total Revenue:	11,080	11,500	4,000	15,500
Expenditures:				
3891.0 CAPITAL OUTLAY	-	267,300	-	267,300
Total Expenditures:	-	267,300	-	267,300
Total Change In Net Position	11,080	(255,800)	4,000	(251,800)