



FRUIT HEIGHTS CITY PUBLIC HEARING NOTICE

NOTICE IS HEREBY GIVEN that the Fruit Heights City Council will hold a Public Hearing to receive public comment on Tuesday, May 5, 2026, at 7 pm, in the Council Chambers of City Hall located at 910 S. Mountain Road, Fruit Heights, Utah, 84037.

PUBLIC HEARING FOR THE FOLLOWING ITEM:

- Adopt Fiscal Year 2027 Tentative Budget

Documents will be made available for public inspection at City Hall Monday through Thursday, 8:00 a.m. to 4:30 p.m., and Friday from 8:00 a.m. to 4:00 p.m., as well as on the City's website at www.fruitheights.gov. Documents will be posted by April 28, 2026.

All interested persons are invited to attend and provide comments. Written comments may also be submitted and should be delivered to City Hall, Attention: City Recorder, no later than 4:00 p.m. on Tuesday, May 5, 2026.

Questions may be directed to Darren Frandsen, Fruit Heights City Manager, by calling City Hall at 801-546-0861 or by emailing dfrandsen@fruitheights.gov."

SEE DOCUMENTS BELOW

Fruit Heights City
Fiscal Year 2026–2027 Tentative Budget Highlights
910 S Mountain Road
Fruit Heights, Utah
Phone: 801-546-0861

City Officials

Mayor

Jeanne Groberg

City Council

Gary Anderson, Mark Cottrell, David Hale, Eileen Moss, Blake Winslow

City Manager

Darren Frandsen

Budget Overview

The Fruit Heights City budget is organized into several funds, each designed to support specific services and ensure responsible financial management.

The City follows a fiscally responsible approach by planning for current operations, current projects, and future projects. Fruit Heights operates without debt, choosing instead to save in advance and pay for projects in cash. The City also maintains a modest reserve to respond to emergencies and unexpected needs.

In Utah, enterprise funds are separate, self-supporting accounts used to manage services that are primarily funded through user fees rather than taxes.

The City's budget includes the following funds:

- General Fund – Supports core city services such as administration, public safety, and parks.
- Capital Project Fund – Used for major infrastructure and improvement projects.
- Class C Road Fund – Restricted funds dedicated to road maintenance and transportation needs.
- Irrigation Enterprise Fund – A special improvement district (SID) serving Eastoaks and 1800 East (53 homes).
- Water Enterprise Fund – Accounts for the City's culinary water system.
- Sewer Enterprise Fund – Supports wastewater collection and treatment services.
- Storm Water Enterprise Fund – Manages storm drainage and flood control infrastructure.
- Solid Waste Enterprise Fund – Covers garbage collection and disposal services.
- Vehicle and Equipment Fund – Includes costs for the Public Works Facility, maintenance and replacement of City vehicles and equipment.

General Fund

The General Fund receives the majority of its revenue from property tax and sales tax. The General Fund supports core city services and operations. The 2026–2027 fiscal year budget will address rising costs not limited to but the following areas:

- **Law Enforcement:**
Fruit Heights contracts with the Davis County Sheriff's Office to provide law enforcement services. Annual contract renewals ensure appropriate service levels and coverage for the community.
- **Fire Services:**
Fire protection services are provided through a contract with Farmington City Fire Department under a three-year agreement that began in July 2025. This partnership supports staffing and training needs.
- **Employee Compensation:**
The City employs 10 staff members who perform multiple roles. Staffing includes:
 - 3 full-time and 2 part-time administrative employees
 - 5 public works employees, with a proposed addition of 1 new position
- **Inflationary Costs:**
Like residents, the City continues to experience increased costs for goods, services, and operations due to inflation.

Capital Project Fund

This fund supports infrastructure and community improvement projects, including:

- Road projects, Park improvements, Street lighting projects, etc.

Planned projects for this fiscal year include:

- Construction of pickleball courts (Nicholls Park or Harvey Park)
- Pavilion replacement (Nicholls Park)
- Road improvements

The Transportation Utility Fee (TUF) is a restricted revenue source within this fund and can only be used for road-related projects. A study is currently underway to evaluate the TUF rate and revenue structure.

Class C Road Fund

The Class C Road Fund is dedicated to major roadway maintenance and reconstruction projects such as: Mill and overlay projects, Road reconstruction, and Surface overlays

Funding sources include:

- State B & C road funds and Transfers from the General Fund

Road Projects planned for FY 2026–2027 Budget:

Public Works continue to have a 5-10 year plan that is used for the roads that go out to bid. This year \$986,000 will be budgeted for road work including mill and overlays.

- \$615,000 from Class C Road Fund
- \$361,000 from Capital Project Fund

Irrigation Fund (Enterprise Fund)

This fund applies to residents within the Special Improvement District (Eastoaks and 1800 East – 53 homes). Monthly fees collected from participants fully support the operation, maintenance, and expenses of the irrigation system.

Water Fund (Enterprise Fund)

Water Fund, the majority of the revenue comes from water sales. The fund supports the purchase of treated drinking water, water infrastructure, operations, and capital improvements.

Planned capital projects for the 2026-2027 budget:

- Pressure Reducing Valve (PRV) station at the south end of Mountain Road
- Water line extension 1800 East to 650 North

Due to increasing costs for treated water, materials, and infrastructure, the city is planning a rate adjustment in January 2027.

Future projects being saved for, include replacement of Asbestos Cement pipe, upsizing waterlines to meet requirements, and replacing old lines.

Sewer Fund (Enterprise Fund)

The Sewer Fund primarily functions as a pass-through, with most revenues remitted directly to the Central Davis Sewer District for wastewater treatment services.

Storm Drain Fund (Enterprise Fund)

This fund is supported through monthly utility fees and is used to maintain and improve stormwater infrastructure.

Due to increased regulatory requirements and system demands, the City will conduct a rate study during this fiscal year, with an anticipated future fee adjustment.

Solid Waste Fund (Enterprise Fund)

This fund is supported through monthly utility fees. There are no planned rate increases for solid waste services in FY 2026–2027. The City will continue monitoring costs associated with garbage collection, green waste, and recycling to ensure long-term sustainability.

Vehicle and Equipment Fund

Each fund transfers funds into the vehicle and equipment fund. The Public Works Department plans to replace a smaller dump truck during this fiscal year to maintain efficient and reliable operations.

**FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND**

		FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
		FY26				FY26	FY26	FY26	(UNDER)/	PROPOSED
		FY25 ACTUAL	FY26 BUDGET	ESTIMATES	FY27 BUDGET	ACTUALS	ESTIMATES	BUDGET	OVER	AMENDMENT
REVENUES										
TAXES										
10-31-100	GENERAL PROPERTY TAXES	1,480,232.66	1,400,000	1,400,000	1,400,000	1,387,563	1,400,000	1,400,000	-	
10-31-110	FEE'S IN LIEU	76,552.09	65,000	111,225	65,000	74,150	111,225	65,000	46,225	
10-31-200	DELINQUENT PRIOR YEARS TAXES	18,458.61	8,000	1,000	6,000	-	1,000	8,000	(7,000)	
10-31-300	GENERAL SALES & USE TAXES	1,134,512.00	1,100,000	1,125,446	1,125,000	750,297	1,125,446	1,100,000	25,446	
TOTAL TAXES		2,709,755.36	2,573,000	2,637,671	2,596,000	2,212,010	2,637,671	2,573,000	64,671	-
LICENSES AND PERMITS										
10-32-100	BUSINESS LICENSES & PERMITS	8,185.00	5,000	7,695	7,200	5,130	7,695	5,000	2,695	
10-32-105	APPLICATION FEE	3,750.00	2,000	6,750	4,000	4,500	6,750	2,000	4,750	
10-32-210	BUILDING PERMIT FEES	35,541.18	50,000	104,315	75,000	69,543	104,315	50,000	54,315	
10-32-215	EXCAVATION FEE	1,885.28	2,000	2,263	2,000	1,508	2,263	2,000	263	
10-32-300	CABLE RENT & FRANCHISE FEES	45,863.20	40,000	40,000	60,000	56,775	40,000	40,000	-	
TOTAL LICENSES AND PERMITS		95,224.66	99,000	161,022	148,200	137,457	161,022	99,000	62,022	-
INTERGOVERNMENTAL REVENUE										
10-33-585	LOCAL OPTION TAX	105,791.45	103,000	105,153	103,000	70,102	105,153	103,000	2,153	
TOTAL INTERGOVERNMENTAL REVENUE		105,791.45	103,000	105,153	103,000	70,102	105,153	103,000	2,153	-
CHARGES FOR SERVICES										
10-34-110	CONVENIENCE FEE (Credit Card Fee)	1,488.51	750	4,755	3,500	3,170	4,755	750	4,005	
10-34-130	SUBDIVISION/ENGINEERING FEES	17,748.74	30,000	8,901	15,000	5,934	8,901	30,000	(21,099)	
10-34-240	INSPECTION FEES	55,656.50	40,000	77,006	50,000	51,338	77,006	40,000	37,006	50,000
10-34-740	PARK & RESERVATIONS FEES	6,362.50	3,500	2,420	1,200	1,613	2,420	3,500	(1,080)	
10-34-910	ADMIN COST SHARE - WATER FUND	271,999.96	283,000	283,000	290,600	141,500	283,000	283,000	-	
10-34-920	ADMIN COST SHARE - SEWER FUND	37,500.00	40,100	40,100	61,700	20,050	40,100	40,100	-	
10-34-925	ADMIN CST SHARE - STRM DRN FND	157,999.99	167,000	167,000	167,300	83,500	167,000	167,000	-	
10-34-930	ADMIN COSTS - SOLID WASTE	28,500.00	74,400	74,400	76,400	37,200	74,400	74,400	-	
10-34-940	BLDG COST SHARE - WATER FUND	49,999.96	50,000	50,000	50,100	25,000	50,000	50,000	-	
10-34-950	BLDG COST SHARE - SEWER FUND	12,499.96	12,400	12,400	15,100	6,800	12,400	12,400	-	
10-34-960	BLDG COST SHARE-STRM DRN FUND	34,999.96	35,100	35,100	31,800	17,550	35,100	35,100	-	
10-34-970	BLDG COST SHARE-SOLID WSTE FND	12,499.99	14,100	14,100	14,000	7,050	14,100	14,100	-	
TOTAL CHARGES FOR SERVICES		687,256.07	750,350	769,182	776,700	400,705	769,182	750,350	18,832	50,000
MISCELLANEOUS										
10-36-100	INTEREST EARNINGS	45,721.03	100,000	-	145,000	199,851	-	100,000	(100,000)	
10-36-400	SALE OF FIXED ASSETS	0.00	-	155,200	-	155,200	155,200	-	155,200	
10-36-650	DONATIONS	11,620.99	-	3,098	-	2,065	3,098	-	3,098	
10-36-700	LEASE & OTHER FINANCE PROCEEDS	104,082.00	100,000	100,000	-	-	100,000	100,000	-	
10-36-900	FEES FROM RENT OF BUILDING	1,810.00	2,000	3,345	2,500	2,230	3,345	2,000	1,345	
10-36-990	SUNDRY REVENUES	20,952.93	25,000	39,207	28,000	26,138	39,207	25,000	14,207	
TOTAL MISCELLANEOUS		184,186.95	227,000	300,849	175,500	385,484	300,849	227,000	73,849	-
CONTRIBUTIONS AND TRANSFERS										
10-39-650	PRIOR YEARS SURPLUS GEN. FUND	0.00	329,800	-	-	-	-	329,800	(329,800)	
TOTAL CONTRIBUTIONS AND TRANSFERS		0.00	329,800	-	-	-	-	329,800	(329,800)	-
TOTAL FUND REVENUE		3,782,214.49	4,082,150	3,973,876	3,799,400	3,205,757	3,973,876	4,082,150	(108,274)	50,000

**FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND**

	FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATES	FY27 BUDGET	FY26 ACTUALS	FY26 ESTIMATES	FY26 BUDGET	(UNDER)/ OVER	PROPOSED AMENDMENT
EXPENDITURES									
LEGISLATIVE									
10-41-110 SALARIES - MAYOR AND COUNCIL	34,418.52	38,500	34,500	40,000	23,000	34,500	38,500	(4,000)	
10-41-130 EMPLOYEE BENEFITS	2,639.21	3,000	1,979	3,500	1,320	1,979	3,000	(1,021)	
10-41-210 BOOKS/SUBS/MEMBERSHIPS	0.00	-	-	-	-	-	-	-	
10-41-220 PUBLIC NOTICES	88.39	200	-	150	-	-	200	(200)	
10-41-230 TRAVEL, EDUCATION	453.17	3,000	338	3,000	225	338	3,000	(2,663)	
10-41-240 TRAVEL, EDUCATION	-126.74	-	-	-	-	-	-	-	
TOTAL LEGISLATIVE	37,472.55	44,700	36,817	46,650	24,545	36,817	44,700	(7,883)	-
ADMINISTRATION									
10-43-110 SALARIES AND WAGES	142,278.34	163,000	156,663	163,700	104,442	156,663	163,000	(6,337)	
10-43-130 EMPLOYEE BENEFITS	85,863.88	105,000	101,158	109,100	67,439	101,158	105,000	(3,842)	
10-43-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	168.10	350	-	350	-	-	350	(350)	
10-43-230 TRAVEL, EDUCATION	4,663.00	7,500	6,141	8,000	4,094	6,141	7,500	(1,359)	
10-43-310 PROFESSIONAL & TECH SERVICES	3,240.00	15,000	1,748	10,000	1,165	1,748	15,000	(13,253)	
TOTAL ADMINISTRATION	236,213.32	290,850	265,709	291,150	177,140	265,709	290,850	(25,141)	-
TREASURER									
10-44-110 SALARIES AND WAGES	54,329.42	60,000	54,078	48,700	36,052	54,078	60,000	(5,922)	
10-44-130 EMPLOYEE BENEFITS	24,204.23	36,000	22,437	48,500	14,958	22,437	36,000	(13,563)	
10-44-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	0.00	100	-	100	-	-	100	(100)	
10-44-230 TRAVEL, EDUCATION	0.00	1,500	30	1,000	20	30	1,500	(1,470)	
10-44-340 MILEAGE	0.00	-	-	-	-	-	-	-	
TOTAL TREASURER	78,533.65	97,600	76,545	98,300	51,030	76,545	97,600	(21,055)	-
RECORDER/PUBLIC OUTREACH									
10-45-110 SALARIES AND WAGES	55,743.73	66,000	59,837	66,000	39,891	59,837	66,000	(6,163)	
10-45-130 EMPLOYEE BENEFITS	4,388.61	10,000	7,140	12,000	4,760	7,140	10,000	(2,860)	
10-45-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	3,772.67	8,500	2,066	8,500	1,377	2,066	8,500	(6,434)	
10-45-230 TRAVEL, EDUCATION	0.00	1,500	-	500	-	-	1,500	(1,500)	
TOTAL RECORDER/PUBLIC OUTREACH	63,905.01	86,000	69,042	87,000	46,028	69,042	86,000	(16,958)	-
AUDITING									
10-46-310 PROFESSIONAL & TECH SERVICES	11,425.00	20,000	15,000	20,000	15,000	15,000	20,000	(5,000)	
TOTAL AUDITING	11,425.00	20,000	15,000	20,000	15,000	15,000	20,000	(5,000)	-
ATTORNEY									
10-47-310 PROFESSIONAL & TECH SERVICES	42,417.00	38,000	27,690	42,000	18,460	27,690	38,000	(10,310)	
TOTAL ATTORNEY	42,417.00	38,000	27,690	42,000	18,460	27,690	38,000	(10,310)	-
CITY HALL OPERATIONS									
10-48-210 VETERAN'S MEMORIAL	19,294.05	600	600	600	400	600	600	-	
10-48-266 MAINT AGREEMENT-COPIER	2,827.82	2,800	2,400	2,900	1,600	2,400	2,800	(400)	
10-48-270 UTILITIES	6,038.23	7,000	2,579	7,000	1,720	2,579	7,000	(4,421)	
10-48-551 CLEANING - LABOR AND SUPPLIES	4,738.93	7,200	3,938	7,500	2,625	3,938	7,200	(3,263)	
10-48-555 BLDG MAINTENANCE/REPAIRS	8,890.44	45,000	609	20,000	406	609	45,000	(44,391)	
10-48-610 MISCELLANEOUS EXPENSES	1,540.38	1,500	1,583	1,500	1,055	1,583	1,500	83	
10-48-720 CAPITAL OUTLAY	18,712.01	25,000	8,558	32,000	5,705	8,558	25,000	(16,442)	
TOTAL CITY HALL OPERATIONS	62,041.86	89,100	20,266	71,500	13,511	20,266	89,100	(68,834)	-
EMERGENCY PREPAREDNESS									
10-49-230 TRAVEL & EDUCATION	0.00	500	-	500	-	-	500	(500)	
10-49-250 EQUIP - SUPPLIES & MAINTENANCE	210.75	500	-	500	-	-	500	(500)	
TOTAL EMERGENCY PREPAREDNESS	210.75	1,000	-	1,000	-	-	1,000	(1,000)	-

**FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND**

	FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
	FY26				FY26	FY26	FY26	(UNDER)/	PROPOSED
	FY25 ACTUAL	FY26 BUDGET	ESTIMATES	FY27 BUDGET	ACTUALS	ESTIMATES	BUDGET	OVER	AMENDMENT
NON-DEPARTMENTAL									
10-50-110 SALARIES AND WAGES	30,188.42	37,500	29,050	38,000	19,367	29,050	37,500	(8,450)	
10-50-130 BENEFITS	13,364.62	16,500	13,558	19,100	9,039	13,558	16,500	(2,942)	
10-50-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	5,821.80	1,700	58	1,700	39	58	1,700	(1,642)	
10-50-220 PUBLIC NOTICES	1,999.13	2,400	1,009	2,000	673	1,009	2,400	(1,391)	
10-50-240 OFFICE SUPPLIES AND EXPENSE	2,082.02	5,000	1,314	5,000	876	1,314	5,000	(3,686)	
10-50-250 EQUIP - SUPPLIES & MAINTENANCE	129.54	4,500	2,400	4,500	1,600	2,400	4,500	(2,100)	
10-50-280 TELEPHONE	5,078.84	5,500	1,328	5,500	885	1,328	5,500	(4,172)	
10-50-281 CELLULAR TELEPHONE	873.89	1,200	655	1,200	436	655	1,200	(545)	
10-50-282 TWO WAY RADIOS	-	-	-	-	-	-	-	-	
10-50-310 PROF & TECH SERVICES	103,109.39	130,000	93,806	130,000	62,537	93,806	130,000	(36,194)	
10-50-315 BANK PROCESSING FEES	24,394.45	30,000	20,645	30,000	13,763	20,645	30,000	(9,355)	
10-50-330 FRUIT HEIGHTS COMMUNITY ACTIVITIES	8,565.69	18,000	15,325	18,000	10,217	15,325	18,000	(2,675)	
10-50-335 KAYS/FRUIT HEIGHTS CIVIC	823.07	1,000	-	1,000	-	-	1,000	(1,000)	
10-50-510 INSURANCE	47,751.06	60,000	61,868	68,000	61,868	61,868	60,000	1,868	
10-50-515 INSURANCE / LIFE / AD&D	1,580.00	3,200	-	5,500	-	-	3,200	(3,200)	
10-50-530 ANIMAL CONTROL	0.00	-	-	-	-	-	-	-	
10-50-610 MISCELLANEOUS EXPENSE	4,235.59	8,000	7,534	8,000	5,023	7,534	8,000	(466)	
10-50-730 CAPITAL OUTLAY - FURNISHINGS	0.00	5,000	-	5,000	-	-	5,000	(5,000)	
TOTAL NON-DEPARTMENTAL	249,997.51	329,500	248,550	342,500	186,323	248,550	329,500	(80,950)	-
ELECTIONS									
10-52-610 ELECTION SUPPLIES	156.46	300	378	300	252	378	300	78	
10-52-620 ELECTION SERVICES	132.59	10,000	8,500	10,000	8,500	8,500	10,000	(1,500)	
TOTAL ELECTIONS	289.05	10,300	8,878	10,300	8,752	8,878	10,300	(1,422)	-
PLANNING AND ZONING									
10-53-110 SALARIES AND WAGES	13,791.25	23,000	19,932	24,000	13,288	19,932	23,000	(3,068)	
10-53-130 EMPLOYEE BENEFITS	5,855.79	12,300	8,418	12,500	5,612	8,418	12,300	(3,882)	
10-53-140 PLANNING COMMISSION	1,140.00	4,100	945	4,100	630	945	4,100	(3,155)	
10-53-220 PUBLIC NOTICES	44.20	700	-	700	-	-	700	(700)	
10-53-310 PROFESSIONAL & TECH SERVICES	41,862.81	65,000	63,410	65,000	42,273	63,410	65,000	(1,590)	
10-53-620 CONTRACT SERVICES	13,997.06	16,000	18,503	15,000	12,335	18,503	16,000	2,503	
TOTAL PLANNING AND ZONING	76,691.11	121,100	111,208	121,300	74,139	111,208	121,100	(9,892)	-
POLICE DEPARTMENT									
10-54-310 CONTRACT SERVICES	340,630.08	360,000	360,000	404,000	177,693	360,000	360,000	-	350,000
10-54-450 NARCOTICS TASK FORCE	5,368.88	7,500	8,053	7,500	5,369	8,053	7,500	553	
TOTAL POLICE DEPARTMENT	345,998.96	367,500	368,053	411,500	183,062	368,053	367,500	553	350,000
FIRE PROTECTION									
10-57-250 EQUIP - SUPPLIES & MAINTENANCE	0.00	500	-	500	-	-	500	(500)	
10-57-620 CONTRACT SERVICES	330,750.00	350,000	350,000	370,000	90,956	350,000	350,000	-	335,000
TOTAL FIRE PROTECTION	330,750.00	350,500	350,000	370,500	90,956	350,000	350,500	(500)	335,000
BUILDING INSPECTION									
10-58-110 SALARIES & WAGES	12,094.09	22,000	20,769	23,500	13,846	20,769	22,000	(1,231)	
10-58-130 EMPLOYEE BENEFITS	7,595.53	14,000	11,586	14,700	7,724	11,586	14,000	(2,414)	
10-58-140 CONTRACT SERVICES - BLDG INSPS	30,190.00	40,000	11,004	45,000	7,336	11,004	40,000	(28,996)	
10-58-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	794.00	1,500	428	1,000	285	428	1,500	(1,073)	
10-58-240 OFFICE SUPPLIES AND EXPENSE	0.00	100	-	100	-	-	100	(100)	
10-58-310 PROFESSIONAL & TECH SERVICES	0.00	-	-	9,600	6,600	-	-	-	
TOTAL BUILDING INSPECTION	50,673.62	77,600	43,787	93,900	35,791	43,787	77,600	(33,813)	-

**FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND**

		FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
		FY26				FY26	FY26	FY26	(UNDER)/	PROPOSED
FY25 ACTUAL	FY26 BUDGET	ESTIMATES	FY27 BUDGET		ACTUALS	ESTIMATES	BUDGET	OVER	AMENDMENT	
PUBLIC WORKS ADMIN										
10-59-110	SALARIES AND WAGES	234,216.54	279,000	256,480	287,600	170,986	256,480	279,000	(22,520)	
10-59-130	EMPLOYEE BENEFITS	101,511.36	165,000	116,576	217,400	77,717	116,576	165,000	(48,424)	
10-59-230	TRAVEL & EDUCATION	4,655.23	7,100	1,556	7,500	1,037	1,556	7,100	(5,544)	
10-59-240	OFFICE SUPPLIES & EXPENSE	0.00	1,000	290	500	193	290	1,000	(710)	
TOTAL PUBLIC WORKS ADMIN		340,383.13	452,100	374,902	513,000	249,935	374,902	452,100	(77,198)	-
STREETS										
10-60-110	SALARIES AND WAGES	46,243.19	69,000	59,158	79,500	39,439	59,158	69,000	(9,842)	
10-60-130	EMPLOYEE BENEFITS	16,416.35	30,000	22,486	58,100	14,991	22,486	30,000	(7,514)	
10-60-230	TRAVEL, EDUCATION	0.00	-	-	-	-	-	-	-	
10-60-240	OFFICE SUPPLIES AND EXPENSE	0.00	100	-	100	-	-	100	(100)	
10-60-250	EQUIP - SUPPLIES & MAINTENANCE	3,095.93	5,000	5,892	5,000	3,928	5,892	5,000	892	
10-60-270	UTILITIES	28,678.26	30,000	20,295	30,000	13,530	20,295	30,000	(9,705)	
10-60-310	PROFESSIONAL & TECH SERVICES	38,671.31	60,000	16,861	50,000	11,241	16,861	60,000	(43,139)	
10-60-340	EQUIPMENT RENTAL & MILEAGE	0.00	1,000	-	1,000	-	-	1,000	(1,000)	
10-60-410	ROAD PATCHING - SUPPLIES	45,896.64	60,000	31,005	65,000	20,670	31,005	60,000	(28,995)	
10-60-420	ROAD MAINTENANCE	58,238.09	75,000	923	75,000	615	923	75,000	(74,078)	
10-60-450	PUBLIC SAFETY - SNOW PLOWING	12,519.60	45,000	22,194	45,000	14,796	22,194	45,000	(22,806)	
10-60-480	PUBLIC SAFETY-LIGHTS & SIGNS	62,913.16	70,000	16,907	70,000	11,271	16,907	70,000	(53,093)	
10-60-680	VEHICLE MAINTENANCE (COST SHARE)	70,555.44	70,000	52,500	70,000	35,000	52,500	70,000	(17,500)	
TOTAL STREETS		383,227.97	515,100	248,221	548,700	165,481	248,221	515,100	(266,879)	-
CITY PARKS										
10-70-110	EMPLOYEES	53,940.43	68,000	57,735	79,500	38,490	57,735	68,000	(10,265)	
10-70-125	TEMPORARY EMPLOYEE	0.00	-	-	-	-	-	-	-	
10-70-130	EMPLOYEE BENEFITS	18,221.12	30,000	20,355	58,100	13,570	20,355	30,000	(9,645)	
10-70-230	TRAVEL, EDUCATION	0.00	-	-	-	-	-	-	-	
10-70-250	EQUIP - SUPPLIES & MAINTENANCE	41,075.63	55,000	19,717	40,000	13,145	19,717	55,000	(35,283)	
10-70-260	PARK FACILITIES - REPAIR/MAINT	4,464.31	10,000	853	10,000	569	853	10,000	(9,147)	
10-70-270	UTILITIES	1,520.50	2,000	1,150	2,000	767	1,150	2,000	(850)	
10-70-310	PROFESSIONAL & TECH SERVICES	10,298.00	3,500	6,555	35,000	4,370	6,555	3,500	3,055	
10-70-340	EQUIPMENT RENTAL	77.96	1,000	-	1,000	-	-	1,000	(1,000)	
10-70-540	HA CREEK/Benchland IRRIGATION WATER	1,378.39	12,000	11,632	12,000	7,754	11,632	12,000	(368)	
10-70-680	VEHICLE MAINTENANCE (COST SHARE)	69,999.96	70,000	52,500	70,000	35,000	52,500	70,000	(17,500)	
10-70-740	CAPITAL OUTLAY - EQUIPMENT	53,491.99	10,000	-	15,000	-	-	10,000	(10,000)	
TOTAL CITY PARKS		254,468.29	261,500	170,497	322,600	113,665	170,497	261,500	(91,003)	-
YOUTH COUNCIL										
10-72-615	UNIFORMS	643.70	500	408	500	272	408	500	(92)	
10-72-620	YOUTH COUNCIL MISC. EXPENSES	6,322.58	7,000	2,522	7,000	1,681	2,522	7,000	(4,478)	
TOTAL YOUTH COUNCIL		6,966.28	7,500	2,930	7,500	1,954	2,930	7,500	(4,570)	-
DISASTER RESPONSE										
10-73-610	MISC SUPPLIES & EQUIPMENT	0.00	-	-	-	-	-	-	-	
TOTAL DISASTER RESPONSE		0.00	-	-	-	-	-	-	-	-
CONTRIBUTIONS AND TRANSFERS										
10-90-200	CONTRIBUTION TO VEHICLE/EQUIP	300,000.00	250,000	187,500	-	125,000	187,500	250,000	(62,500)	
10-90-220	CONTRIBUTION TO CLASS C ROAD	187,500.00	150,000	112,500	200,000	75,000	112,500	150,000	(37,500)	
10-90-999	CONTRIBUTION TO CAP PROJ FUND	300,000.00	268,800	201,600	200,000	134,400	201,600	268,800	(67,200)	
10-90-120	UNALLOCATED TO FUND BALANCE	0.00	253,400	150,977	-	-	150,977	253,400	(102,423)	
TOTAL CONTRIBUTIONS AND TRANSFERS		787,500.00	922,200	652,577	400,000	334,400	652,577	922,200	(269,623)	-
TOTAL FUND EXPENDITURES		3,359,165.06	4,082,150	3,090,673	3,799,400	1,790,169	3,090,673	4,082,150	(991,477)	685,000

**FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND**

FY2027 TENTATIVE BUDGET			
FY26			
FY25 ACTUAL	FY26 BUDGET	ESTIMATES	FY27 BUDGET
423,049.43	-	883,203	-

FY2026 PROPOSED AMENDMENTS				
FY26	FY26	FY26	(UNDER)/	PROPOSED
ACTUALS	ESTIMATES	BUDGET	OVER	AMENDMENT
1,415,588	883,203	-	883,203	(635,000)

NET REVENUE OVER EXPENDITURES

2026 FUND BALANCE	
Projected Revenues	3,973,876
PY Unrestricted fund balance	845,928
Add FY26 change in fund balance	150,977
Projected Unrestricted Fund Balance	996,905
% of Budgeted Revenues (5%-35%)	25%
\$ Amount below (above) the 30% target	195,258
2027 FUND BALANCE	
Projected Revenues	3,799,400
PY Unrestricted fund balance	996,905
Add FY27 change in fund balance	-
Projected Unrestricted Fund Balance	996,905
% of Budgeted Revenues (5%-35%)	26%
\$ Amount below (above) the 30% target	142,915

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**FRUIT HEIGHTS CITY CORPORATION
CAPITAL PROJECTS FUND**

	FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATES	FY27 BUDGET	FY26 ACTUALS THRU Feb	FY26 ESTIMATES	FY26 BUDGET	(UNDER)/ OVER BUDGET	PROPOSED AMENDMENT
REVENUES									
SOURCE 33 & 36									
13-33-400 GRANTS - STATE	-	-	-	-	-	-	-	-	-
13-36-100 INTEREST EARNINGS	182,073	200,000	39,095	175,000	26,063	39,095	200,000	(160,905)	-
TOTAL SOURCE 33 & 36	182,073	200,000	39,095	175,000	26,063	39,095	200,000	(160,905)	-
SOURCE 37									
13-37-280 PARKS AND TRAILS IMPACT FEES	3,345	5,600	15,053	11,000	10,035	15,053	5,600	9,453	-
13-37-300 TRANSPORTATION UTILITY FUND	183,631	180,000	183,788	186,000	122,525	183,788	180,000	3,788	-
TOTAL SOURCE 37	186,976	185,600	198,840	197,000	132,560	198,840	185,600	13,240	-
SOURCE 38									
13-38-100 CONTR.. FROM GENERAL FUND	300,000	268,800	268,800	200,000	134,400	268,800	268,800	-	-
13-38-800 CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
13-38-810 USE OF FUND BALANCE TUF (Restricted)	-	-	-	175,000	-	-	-	-	-
13-38-999 USE OF FUND BALANCE	-	465,600	-	-	-	-	465,600	(465,600)	-
TOTAL SOURCE 38	300,000	734,400	268,800	375,000	134,400	268,800	734,400	(465,600)	-
TOTAL FUND REVENUE	669,049	1,120,000	506,735	747,000	293,023	506,735	1,120,000	(613,265)	-
EXPENDITURES									
13-90-880 UNALLOCATED USE OF FUND BAL	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT 90	-	-	-	-	-	-	-	-	-
CAPITAL PROJECTS									
13-99-003 SIDEWALK REPLACEMENT	2,589	15,000	3,150	15,000	2,100	3,150	15,000	(11,850)	-
NEW TRANSPORTATION FEE PROJECTS	-	280,000	280,000	361,000	280,000	280,000	280,000	-	-
13-99-004 PARKING LOT	-	-	-	-	-	-	-	-	-
13-99-012 PARK IMPROVEMENTS	-	250,000	-	371,000	-	-	250,000	(250,000)	-
13-99-024 EAST BENCH road project	159,499	25,000	-	-	-	-	25,000	(25,000)	-
13-99-026 CITY BUILDING	-	550,000	-	-	-	-	550,000	(550,000)	-
TOTAL CAPITAL PROJECTS	162,088	1,120,000	283,150	747,000	282,100	283,150	1,120,000	(836,850)	-
TOTAL FUND EXPENDITURES	162,088	1,120,000	283,150	747,000	282,100	283,150	1,120,000	(836,850)	-
NET REVENUE OVER EXPENDITURES	506,961	-	223,585	-	10,923	223,585	-	223,585	-

	CAPITAL PROJECTS FUND BALANCE		
	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2025			
2026 Est. Net Income	767,451	2,780,385	3,547,836
2026 Est. Restrictions	183,788	(183,788)	-
6/30/2026	951,239	2,596,597	3,547,836
2027 Est. Net Income		361,000	
2027 Est. Restrictions	(175,000)	175,000	
6/30/2027	776,239	3,132,597	3,908,836

FRUIT HEIGHTS CITY CORPORATION
CLASS C FUND

	FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATES	FY27 BUDGET	FY26 ACTUALS THRU FEB	FY26 ESTIMATES	FY26 BUDGET	(UNDER)/ OVER BUDGET	PROPOSED AMENDMENT
REVENUES									
INTERGOVERNMENTAL REVENUE									
21-33-560 CLASS C" ROAD FUND ALLOTMENTS"	309,923	280,000	298,474	290,000	253,474	298,474	280,000	18,474	
TOTAL INTERGOVERNMENTAL REVENUE	309,923	280,000	298,474	290,000	253,474	298,474	280,000	18,474	-
OTHER REVENUE									
21-38-100 INTEREST EARNINGS	24,968	15,000	31,149	25,000	20,766	31,149	15,000	16,149	
21-38-110 ANTIC. USE BEGINNING FUND BAL	-	-	-	100,000	-	-	-	-	
TOTAL OTHER REVENUE	24,968	15,000	31,149	125,000	20,766	31,149	15,000	16,149	-
CONTRIBUTIONS AND TRANSFERS									
21-39-100 CONTRIBUTION FROM GENERAL FUND	187,500	150,000	150,000	200,000	75,000	150,000	150,000	-	
TOTAL CONTRIBUTIONS AND TRANSFERS	187,500	150,000	150,000	200,000	75,000	150,000	150,000	-	-
TOTAL FUND REVENUE	522,391	445,000	479,623	615,000	349,240	479,623	445,000	34,623	-
EXPENDITURES									
21-40-560 ROAD MAINTENANCE	-	-	-	-	-	-	-	-	
21-40-580 ROADWAY IMPROV-OVERLAYS	-	280,000	115,389	615,000	76,926	115,389	280,000	(164,611)	
21-90-880 CONTRIBUTION TO FUND BALANCE	-	-	-	-	-	-	-	-	
TOTAL GEN FUND SUMMARY EXPENDITURES	-	280,000	115,389	615,000	76,926	115,389	280,000	(164,611)	-
TOTAL FUND EXPENDITURES	-	280,000	115,389	615,000	76,926	115,389	280,000	(164,611)	-
NET REVENUE OVER EXPENDITURES	522,391	165,000	364,234	-	272,314	364,234	165,000	199,234	-

	CLASS C FUND BALANCE		
	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2025			
2026 Est. Net Income	325,126	-	325,126
2026 Est. Restrictions	-	-	-
6/30/2026	325,126	-	325,126
2027 Est. Net Income	(100,000)	-	(100,000)
2027 Est. Restrictions	-	-	-
6/30/2027	225,126	-	225,126

FRUIT HEIGHTS CITY CORPORATION
IRRIGATION WATER PROJ FUND

	FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATES	FY27 BUDGET	FY26 ACTUALS THRU Feb	FY26 ESTIMATES	FY26 BUDGET	(UNDER)/ OVER BUDGET	PROPOSED AMENDMENT
REVENUES									
SOURCE 30									
49-30-210 ANNUAL MAINTENANCE FEES	13,244	13,000	13,000	13,000	-	13,000	13,000	-	-
49-30-100 INTEREST EARNINGS	11,949	-	-	-	-	-	-	-	-
TOTAL SOURCE 30	25,193	13,000	13,000	13,000	-	13,000	13,000	-	-
OTHER REVENUE									
49-38-200 SPECIAL ASSESSMENTS	-	-	-	-	-	-	-	-	-
49-38-910 USE OF FUND BALANCE	-	-	-	-	-	-	-	-	-
TOTAL OTHER REVENUE	-	-	-	-	-	-	-	-	-
TOTAL FUND REVENUE	25,193	13,000	13,000	13,000	-	13,000	13,000	-	-
EXPENDITURES									
GEN FUND SUMMARY EXPENDITURES									
49-40-250 EQUIP - SUPPLIES & MAINTENANCE	2,464	8,000	1,194	8,000	896	1,194	8,000	(6,806)	-
49-40-270 Utilities	-	1,000	-	1,000	-	-	1,000	(1,000)	-
49-40-310 PROF & TECH SERVICES	-	-	-	-	-	-	-	-	-
49-40-540 Benchland Water	1,267	2,000	1,689	2,000	1,267	1,689	2,000	(311)	-
TOTAL GEN FUND SUMMARY EXPENDITURES	3,731	11,000	2,883	11,000	2,163	2,883	11,000	(8,117)	-
DEPARTMENT 90									
49-90-880 UNALLOCATED TO FUND BALANCE	-	1,500	9,731	1,500	-	9,731	1,500	8,231	-
49-90-999 TRANSFER TO FUND 51	-	500	-	500	-	-	500	(500)	-
TOTAL DEPARTMENT 90	-	2,000	9,731	2,000	-	9,731	2,000	7,731	-
TOTAL FUND EXPENDITURES	3,731	13,000	12,614	13,000	2,163	12,614	13,000	(386)	-
NET REVENUE OVER EXPENDITURES	21,462	-	386	-	(2,163)	386	-	386	-

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**FRUIT HEIGHTS CITY CORPORATION
WATER FUND**

FY2027 TENTATIVE BUDGET					FY2026 PROPOSED AMENDMENTS				
	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATES	FY27 BUDGET	ACTUALS THRU FEB	FY26 ESTIMATES	FY26 BUDGET	OVER BUDGET	PROPOSED AMENDMENT
REVENUES									
ENTERPRISE REVENUE									
51-37-100 WATER SALES	1,185,020.00	1,150,000	1,187,334	1,250,000	841,028	1,187,334	1,150,000	37,334	
51-37-280 CULINARY WATER IMPACT FEE	26,664.75	52,000	113,247	89,000	80,216	113,247	52,000	61,247	
51-37-290 WATER CONNECTION FEES	300.00	1,000	1,412	2,000	1,000	1,412	1,000	412	
TOTAL ENTERPRISE REVENUE	1,211,984.75	1,203,000	1,301,992	1,341,000	922,244	1,301,992	1,203,000	98,992	-
OTHER REVENUE									
51-38-100 INTEREST EARNINGS	109,682.20	70,000	8,055	50,000	5,706	8,055	70,000	(61,945)	
51-38-115 PAPER BILLING REVENUE	11,797.33	10,000	10,639	10,500	7,536	10,639	10,000	639	
51-38-500 SALE OF SUPPLIES (METERS, ETC)	2,720.00	5,000	10,165	7,500	7,200	10,165	5,000	5,165	
51-38-600 GRANT REVENUE	-	-	-	-	-	-	-	-	
51-38-610 GRANT REVENUE - ARPA	-	-	-	-	-	-	-	-	
51-38-900 MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	
51-38-905 USE OF IMPACT FEE (RESTRICTED)	-	-	-	107,000	-	-	-	-	
51-38-910 USE OF BEGINNING FUND BALANCE	-	566,450	-	654,750	-	-	566,450	-	
TOTAL OTHER REVENUE	124,199.53	651,450	28,859	829,750	20,442	28,859	651,450	(56,141)	-
TOTAL FUND REVENUE	1,336,184.28	1,854,450	1,330,851	2,170,750	942,686	1,330,851	1,854,450	42,851	-
EXPENDITURES									
SOURCE OF SUPPLY									
51-81-100 SOURCE OF SUPPLY EXPENSE	306,929.30	353,000	342,124	385,000	342,124	342,124	353,000	(10,876)	
TOTAL SOURCE OF SUPPLY	306,929.30	353,000	342,124	385,000	342,124	342,124	353,000	(10,876)	-
POWER: PUMPING TO STORAGE									
51-82-270 UTILITIES	19,858.97	23,000	15,610	23,000	11,057	15,610	23,000	(7,390)	
TOTAL POWER: PUMPING TO STORAGE	19,858.97	23,000	15,610	23,000	11,057	15,610	23,000	(7,390)	-
PURIFICATION									
51-83-250 PURIFICATION EXPENSE	3,336.00	4,000	-	4,000	-	-	4,000	(4,000)	6,000
51-83-310 PROFESSIONAL & TECH SERVICES	1,008.00	1,500	1,423	4,500	1,008	1,423	1,500	(77)	
TOTAL PURIFICATION	4,344.00	5,500	1,423	8,500	1,008	1,423	5,500	(4,077)	6,000
TRANSMISSION & DISTRIBUTION									
51-84-160 PENSION EXPENSE	9,969.79	-	-	-	-	-	-	-	
51-84-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	4,628.61	4,200	842	4,200	596	842	4,200	(3,358)	
51-84-230 TRAVEL, EDUCATION	230.00	-	-	-	-	-	-	-	
51-84-250 EQUIP - SUPPLIES & MAINTENANCE	31,660.99	50,000	99,899	62,000	70,762	99,899	50,000	49,899	
51-84-260 BLDG & GRNDS-SUPPLIES & MAINT	2,945.12	3,000	1,814	3,000	1,285	1,814	3,000	(1,186)	
51-84-280 TELEPHONE	1,953.92	-	890	-	631	890	-	890	
51-84-310 PROFESSIONAL & TECH SERVICES	92,497.02	75,000	13,021	75,000	9,223	13,021	75,000	(61,979)	
51-84-340 EQUIPMENT RENTAL	-	1,500	-	1,500	-	-	1,500	(1,500)	
51-84-400 WATER STUDY	-	1,500	-	1,500	-	-	1,500	(1,500)	
51-84-410 ROAD TO SPRINGS - MAINTENANCE	-	2,500	104	2,500	74	104	2,500	(2,396)	
51-84-450 SPECIAL PUBLIC SAFETY SUPPLIES	-	500	-	500	-	-	500	(500)	
51-84-730 CAPITAL OUTLAY - IMPROVEMENTS	8,663.70	15,000	16,085	-	11,394	16,085	15,000	1,085	
	-	107,000	-	-	-	-	107,000	(107,000)	
TOTAL TRANSMISSION & DISTRIBUTION	152,549.15	260,200	132,656	150,200	93,965	132,656	260,200	(127,544)	-

**FRUIT HEIGHTS CITY CORPORATION
WATER FUND**

	FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATES	FY27 BUDGET	ACTUALS THRU FEB	FY26 ESTIMATES	FY26 BUDGET	OVER BUDGET	PROPOSED AMENDMENT
ADMINISTRATION & GENERAL									
51-85-610 MISCELLANEOUS EXPENSES	2,252.79	2,500	1,794	2,500	1,271	1,794	2,500	(706)	
TOTAL ADMINISTRATION & GENERAL	2,252.79	2,500	1,794	2,500	1,271	1,794	2,500	(706)	-
OTHER									
51-89-650 DEPRECIATION	274,665.20	328,000	302,132	320,000	-	302,132	328,000	(25,868)	310,000
51-89-800 UNALLOCATED	-	-	88,300		-	88,300		88,300	
51-89-910 ADMIN COSTS - TO GENERAL FUND	277,164.10	283,000	199,765	290,600	141,500	199,765	283,000	(83,235)	
51-89-915 COST SHARE OF CITY BUILDING	49,999.96	50,000	50,000	50,100	25,000	50,000	50,000	-	
51-89-920 COST SHARE TO VEH & EQUIP	75,000.00	71,250	71,250	71,250	35,625	71,250	71,250	-	
TOTAL OTHER	676,829.26	732,250	711,446	731,950	202,125	711,446	732,250	(20,804)	310,000
CAPITAL PROJECTS									
NEW CAPITAL OUTLAY - IMPROVEMENTS Telemetry	-	-	-	52,600			443,000		
NEW 650 N WATERLINE EXTENSION & PRV	-	443,000	-	550,000					
650 N WATERLINE EXTENSION & PRV Impact fee				107,000					
51-99-010 HYDRANT REPLACEMENT	16,005.87	35,000	22,597	35,000	16,006	22,597	35,000	(12,403)	
51-99-025 PRV South Mountain Road		-	-	125,000			-	-	
TOTAL CAPITAL PROJECTS	16,005.87	478,000	22,597	869,600	16,006	22,597	478,000	(12,403)	-
TOTAL FUND EXPENDITURES	1,178,769	1,854,450	1,227,649	2,170,750	667,555	1,227,649	1,854,450	(183,801)	316,000
NET REVENUE OVER EXPENDITURES	157,415	-	103,202	-	275,131	103,202	-	226,652	(316,000)

	WATER FUND BALANCE			
	IFA	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2026		513,232	2,010,492	2,523,724
2026 Est. Net Income			88,300	88,300
2026 Est. Restrictions	22,597	113,247	(135,843)	-
6/30/2025	22,597	626,479	1,874,649	2,523,724
2027 Est. Net Income			(654,750)	(654,750)
2027 Est. Restrictions		89,000	(89,000)	-
6/30/2026	111,597	537,479	1,130,899	1,779,974

**FRUIT HEIGHTS CITY CORPORATION
SEWER FUND**

	FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATES	FY27 BUDGET	FY26 ACTUALS	FY26 ESTIMATES	FY26 BUDGET	(UNDER)/ OVER	PROPOSED AMENDMENT
REVENUES									
ENTERPRISE REVENUE									
52-37-100 SEWER SERVICE CHARGES	915,589	960,000	967,475	1,060,000	644,984	967,475	960,000	7,475	
TOTAL ENTERPRISE REVENUE	915,589	960,000	967,475	1,060,000	644,984	967,475	960,000	7,475	-
OTHER REVENUE									
52-38-100 INTEREST EARNINGS	18,705	15,000	-	15,000	-	-	15,000	(15,000)	
TOTAL OTHER REVENUE	18,705	15,000	-	15,000	-	-	15,000	(15,000)	-
TOTAL FUND REVENUE	934,294	975,000	967,475	1,075,000	644,984	967,475	975,000	(7,525)	-
EXPENDITURES									
SEWAGE TREATMENT									
52-80-310 SEWAGE TREATMENT EXPENSES	836,403	920,000	836,772	992,000	393,624	836,772	920,000	(83,228)	625,000
TOTAL SEWAGE TREATMENT	836,403	920,000	836,772	992,000	393,624	836,772	920,000	(83,228)	625,000
ADMINISTRATION & GENERAL									
52-85-610 MISCELLANEOUS EXPENSES	4,021	2,500	1,912	2,000	1,275	1,912	2,500	(588)	
TOTAL ADMINISTRATION & GENERAL	4,021	2,500	1,912	2,000	1,275	1,912	2,500	(588)	-
OTHER									
52-89-910 ADMIN COSTS - TO GEN FUND	37,500	40,100	40,100	61,700	20,050	40,100	40,100	-	
52-89-915 COST SHARE OF CITY BUILDING	12,500	12,400	12,400	15,100	6,200	12,400	12,400	-	
52-89-930 UNALLOCATED FUNDS	-	-	-	-	-	-	-	-	
TOTAL OTHER	50,000	52,500	52,500	76,800	26,250	52,500	52,500	-	-
TOTAL FUND EXPENDITURES	890,424	975,000	891,184	1,070,800	421,148	891,184	975,000	(83,816)	625,000
NET REVENUE OVER EXPENDITURES	43,870	-	76,291	4,200	223,835	76,291	-	76,291	(625,000)

	SEWER FUND BALANCE		
	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2025			
2026 Est. Net Income		443,687	443,687
2026 Est. Restrictions		76,291	76,291
6/30/2026	-	443,687	443,687
2027 Est. Net Income		4,200	4,200
2027 Est. Restrictions		-	-
6/30/2027	-	447,887	447,887

FRUIT HEIGHTS CITY CORPORATION
STORM WATER UTILITY FUND

Posted April.27.26

	FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATES	FY27 BUDGET	FY26 ACTUALS THRU MAR	FY26 ESTIMATES	FY26 BUDGET	(UNDER)/ OVER BUDGET	PROPOSED AMENDMENT
REVENUES									
ENTERPRISE REVENUE									
55-37-100 STORM DRAIN FEES	385,837.10	385,500	385,893	386,000	257,262	385,893	385,500	393	
55-37-280 STORM DRAIN IMPACT FEE	5,051.16	10,000	22,730	10,000	15,153	22,730	10,000	12,730	
TOTAL ENTERPRISE REVENUE	390,888.26	395,500	408,623	396,000	272,416	408,623	395,500	13,123	-
OTHER REVENUE									
55-38-100 INTEREST EARNINGS	52,619.61	50,000	-	50,000	-	-	50,000	(50,000)	
TOTAL OTHER REVENUE	52,619.61	50,000	-	50,000	-	-	50,000	(50,000)	-
CONTRIBUTIONS AND TRANSFERS									
55-39-110 USE OF BEGINNING FUND BALANCE	-	48,350	-	28,750	-	-	48,350	(48,350)	
TOTAL CONTRIBUTIONS AND TRANSFERS	-	48,350	-	28,750	-	-	48,350	(48,350)	-
TOTAL FUND REVENUE	443,507.87	493,850	408,623	474,750	272,416	408,623	493,850	(85,227)	-
EXPENDITURES									
GEN FUND SUMMARY EXPENDITURES									
55-40-110 SALARY & WAGES	3,098.47	-	-	-	-	-	-	-	
55-40-130 EMPLOYEE BENEFITS	-	-	-	-	-	-	-	-	
55-40-140 PENSION EXPENSE	4,691.88	-	-	-	-	-	-	-	
55-40-230 TRAVEL, EDUCATION	-	-	-	-	-	-	-	-	
55-40-250 MAINTENANCE	-	3,500	-	2,500	-	-	3,500	(3,500)	
55-40-310 PROF & TECH SERVICES	63,406.94	70,000	3,630	70,000	2,420	3,630	70,000	(66,370)	
55-40-320 MISCELLANEOUS EQUIPMENT	35.29	500	-	500	-	-	500	(500)	
55-40-400 COUNTY & STATE STORM WTR FEES	2,170.00	4,000	4,686	4,000	3,124	4,686	4,000	686	
55-40-550 ENGINEERING	3,974.00	4,000	-	4,000	-	-	4,000	(4,000)	
55-40-555 MAINTENANCE/REPAIRS	-	5,000	-	5,000	-	-	5,000	(5,000)	
55-40-610 MISCELLANEOUS SUPPLIES	596.06	500	15	500	10	15	500	(485)	
55-40-650 DEPRECIATION	69,612.23	75,000	-	73,100	-	-	75,000	(75,000)	
55-40-910 ADMIN COST TO GENERAL FUND	158,000.00	167,000	167,000	167,300	83,500	167,000	167,000	-	
55-40-915 COST SHARE CITY BLDG FUND 10	34,999.96	35,100	35,100	31,800	17,550	35,100	35,100	-	
55-40-920 COST SHARE TO VEHIC & EQUIP	71,250.00	71,250	71,250	71,250	35,625	71,250	71,250	-	
TOTAL GEN FUND SUMMARY EXPENDITURES	411,834.83	435,850	281,681	429,950	142,229	281,681	435,850	(154,169)	-
CAPITAL PROJECTS									
55-99-008 CURB AND GUTTER REPLACEMENT	3,726.86	20,000	-	15,000	-	-	20,000	(20,000)	
55-99-012 ORCHARD DRIVE STORM DRAIN	-	38,000	-	-	-	-	38,000	-	
55-99-011 Sediment Basin	-	-	-	28,000	-	-	-	-	
TOTAL CAPITAL PROJECTS	3,726.86	58,000	-	43,000	-	-	58,000	(20,000)	-
TOTAL FUND EXPENDITURES	415,561.69	493,850	281,681	472,950	142,229	281,681	493,850	(174,169)	-
NET REVENUE OVER EXPENDITURES	27,946.18	-	126,943	1,800	130,187	126,943	-	88,943	-

	STORM FUND BALANCE			
	IFA	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2025	2,567,954	-	1,179,120	3,747,074
2026 Est. Net Income	-	-	-	-
2026 Est. Restrictions	-	-	-	-
6/30/2026	2,567,954	-	1,179,120	3,747,074
2027 Est. Net Income	-	-	(26,950)	(26,950)
2027 Est. Restrictions	43,000	-	(43,000)	-
6/30/2027	2,610,954	-	1,109,170	3,720,124

**FRUIT HEIGHTS CITY CORPORATION
SOLID WASTE FUND**

	FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATES	FY27 BUDGET	FY26 ACTUALS THRU MAR	FY26 ESTIMATES	FY26 BUDGET	(UNDER)/ OVER BUDGET	PROPOSED AMENDMENT
REVENUES									
ENTERPRISE REVENUE									
59-37-100 SOLID WASTE COLLECTION CHARGES	494,400.70	609,000	609,020	609,700	406,013	609,020	609,000	20	
TOTAL ENTERPRISE REVENUE	494,400.70	609,000	609,020	609,700	406,013	609,020	609,000	20	-
OTHER REVENUE									
59-38-100 INTEREST EARNINGS	13,586.76	15,000	-	10,000	-	-	15,000	(15,000)	
TOTAL OTHER REVENUE	13,586.76	15,000	-	10,000	-	-	15,000	(15,000)	-
SOURCE 39									
59-39-110 USE OF BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-	-
TOTAL SOURCE 39	-	-	-	-	-	-	-	-	-
TOTAL FUND REVENUE	507,987.46	624,000	609,020	619,700	406,013	609,020	624,000	(14,980)	-
EXPENDITURES									
GEN FUND SUMMARY EXPENDITURES									
59-40-105 WASTE DISPOSAL COSTS	184,518.40	250,000	246,070	233,600	79,445	246,070	250,000	(3,930)	
59-40-250 Equip-Supplies & Maintenance				3,000					
59-40-310 WASTE COLLECTION COSTS	219,794.70	270,000	267,000	286,200	97,841	267,000	270,000	(3,000)	
59-40-320 SEMI-ANNUAL CLEAN UP EXPENSES	671.60	5,000	-	5,000	-	-	5,000	(5,000)	
59-40-610 MISCELLANEOUS SUPPLIES	118,115.00	5,000	1,912	1,500	1,275	1,912	5,000	(3,088)	115,000
59-40-910 ADMIN COSTS - TO GENERAL FUND	28,500.00	74,400	74,400	76,400	37,200	74,400	74,400	-	
TOTAL GEN FUND SUMMARY EXPENDITURES	551,599.70	604,400	589,381	605,700	215,760	589,381	604,400	(15,019)	115,000
DEPARTMENT 89									
59-89-915 COST SHARE OF CITY BUILDING	12,499.99	14,100	14,100	14,000	7,050	14,100	14,100	-	
TOTAL DEPARTMENT 89	12,499.99	14,100	14,100	14,000	7,050	14,100	14,100	-	-
TOTAL FUND EXPENDITURES	564,099.69	618,500	603,481	619,700	222,810	603,481	618,500	(15,019)	115,000
NET REVENUE OVER EXPENDITURES	(56,112.23)	5,500	5,538	-	183,203	5,538	5,500	38	(115,000)

	SOLID WASTE FUND BALANCE			
	RESTRICTED	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2025				
2026 Est. Net Income			363,161	363,161
2026 Est. Restrictions			-	-
6/30/2026			363,161	363,161
2027 Est. Net Income			-	-
2027 Est. Restrictions			-	-
6/30/2027			363,161	363,161

FRUIT HEIGHTS CITY CORPORATION
VEHICLE & EQUIPMENT FUND

Posted April.27.26

	FY2027 TENTATIVE BUDGET				FY2026 PROPOSED AMENDMENTS				
	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATES	FY27 BUDGET	ACTUALS THRU FEB	FY26 ESTIMATES	FY26 BUDGET	OVER BUDGET	PROPOSED AMENDMENT
REVENUES									
OTHER REVENUE									
61-38-100 INTEREST EARNINGS	54,304	30,000	-	30,000	-	-	30,000	(30,000)	
61-38-200 GAIN ON SALE OF ASSETS	-	-	-	-	-	-	-	-	
61-38-400 SALE OF VEHICLES/EQUIPMENT	126,659	25,000	-	-	-	-	25,000	(25,000)	
TOTAL OTHER REVENUE	180,962	55,000	-	30,000	-	-	55,000	(55,000)	-
CONTRIBUTIONS AND TRANSFERS									
61-39-100 COST SHARE FROM GENERAL FUND	140,000	140,000	140,000	140,000	70,000	140,000	140,000	-	
61-39-110 COST SHARE FRM STRM WTR FUND	71,250	71,250	71,250	71,250	35,625	71,250	71,250	-	
61-39-120 COST SHARE FROM WATER FUND	750,000	71,250	71,250	71,250	35,625	71,250	71,250	-	
61-39-140 ANTICIPATED FUND BALANCE USE	-	72,560	-	203,500	-	-	72,560	(72,560)	
61-39-220 TRANSFER FROM GENERAL FUND	300,000	250,000	187,500	-	125,000	187,500	250,000	(62,500)	
TOTAL CONTRIBUTIONS AND TRANSFERS	1,261,250	605,060	470,000	486,000	266,250	470,000	605,060	(135,060)	-
TOTAL FUND REVENUE	1,442,212	660,060	470,000	516,000	266,250	470,000	660,060	(190,060)	-
EXPENDITURES									
MAINTENANCE BUILDING									
61-61-250 SHOP - SUPPLIES, PROPANE, ETC	7,915	12,000	5,417	10,000	3,612	5,417	12,000	(6,583)	
61-61-255 UTILITIES - GAS & ELECTRICITY	8,707	10,000	5,844	12,200	3,896	5,844	10,000	(4,156)	
61-61-260 BLDG & GRNDS - REPAIRS & MAINT	17,031	20,000	16,176	20,000	10,784	16,176	20,000	(3,824)	
61-61-280 TELEPHONE	2,973	-	-	-	-	-	-	-	
TOTAL MAINTENANCE BUILDING	36,626	42,000	27,437	42,200	18,291	27,437	42,000	(14,563)	-
OPERATIONS EXPENSE									
61-62-240 FUEL	27,121	40,000	19,062	40,000	12,708	19,062	40,000	(20,938)	
TOTAL OPERATIONS EXPENSE	27,121	40,000	19,062	40,000	12,708	19,062	40,000	(20,938)	-
MAINTENANCE & REPAIRS									
61-86-250 VEH & EQUIP, SUPPLIES & MAINT	51,076	30,000	31,841	30,000	10,894	31,841	30,000	1,841	
61-86-260 TOOLS	3,839	5,000	2,040	5,000	1,360	2,040	5,000	(2,960)	
61-86-275 TRADE IN MINI	-	-	-	-	-	-	-	-	
61-86-280 TIRES	-	7,500	8,751	8,500	5,834	8,751	7,500	1,251	
61-86-340 EQUIPMENT RENTAL	-	500	-	500	-	-	500	(500)	
61-86-740 CAPITAL OUTLAY - VEHIC & EQUIP	-	360,000	182,000	212,000	172,083	182,000	360,000	(178,000)	
TOTAL MAINTENANCE & REPAIRS	54,915	403,000	224,632	256,000	190,171	224,632	403,000	(178,368)	-
OTHER									
61-89-650 DEPRECIATION	130,926	177,060	177,800	177,800	-	177,800	177,060	740	165,000
61-89-700 CAPITALIZED ASSETS	-	-	-	-	-	-	-	-	
TOTAL OTHER	130,926	177,060	177,800	177,800	-	177,800	177,060	740	165,000
TOTAL FUND EXPENDITURES	249,588	662,060	448,930	516,000	221,170	448,930	662,060	(213,130)	165,000
NET REVENUE OVER EXPENDITURES	1,192,624	(2,000)	21,070	-	45,080	21,070	(2,000)	23,070	(165,000)

	VEHICLE FUND BALANCE			
	IFA	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2025	879,852	-	835,186	1,715,038
2026 Est. Net Income	-	-	21,070	21,070
2026 Est. Restrictions	182,000	-	(182,000)	-
6/30/2025	1,061,852	-	653,186	1,715,038
2027 Est. Net Income	-	-	(203,500)	(203,500)
2027 Est. Restrictions	-	-	-	-
6/30/2027	1,061,852	-	449,686	1,511,538