



## **CLINTON CITY COUNCIL AGENDA- AMENDED**

2267 N 1500 W Clinton, UT 84015

**May 12, 2026**

Live stream can be found on YouTube at [youtube.com/@ClintonCityUtah](https://www.youtube.com/@ClintonCityUtah)

**One or more members may electronically attend this meeting.**

**Mayor  
Marie Dougherty**

**City Council  
Spencer Arave  
Jennifer Christensen  
Chris Danson  
Adam Larsen  
Dane Searle**

### **7:00 PM REGULAR COUNCIL MEETING**

1. Pledge of Allegiance
2. Invocation – Councilmember Jennifer Christensen
3. Roll Call

### **PUBLIC INPUT**

*Any public member who wishes to address the Council will be allowed up to three minutes to make their presentation. According to the Utah State Code, the Council cannot vote on items not advertised on the agenda.*

### **BUSINESS**

1. **Public Hearing - Tentative Budget Fiscal Year 2026-2027**
  - a. Presentation of the proposed FY Tentative Budget
  - b. Public Comment on FY 26-27 Tentative Budget
  - c. Council Discussion and Direction

### **CONSENT ITEMS**

1. Declaration of Surplus Vehicles
2. Approval of Minutes: April 28, 2026 City Council Work Session and City Council Meeting
3. Approval of Accounts Payable: April 2026

### **ADJOURN**

### **CLINTON CITY REDEVELOPMENT AGENCY (RDA)**

1. **Public Hearing - RDA Tentative Budget Fiscal Year 2026-2027**
  - a. Presentation of the proposed FY Tentative Budget
  - b. Public Comment on FY 26-27 RDA Tentative Budget
  - c. Council Discussion and Direction

### **ADJOURN**

### **CLINTON CITY SANITARY SEWER SPECIAL SERVICE DISTRICT (SSSSD)**

1. **Public Hearing - SSSSD Tentative Budget Fiscal Year 2026-2027**
  - a. Presentation of the proposed FY Tentative Budget Including All Funds
  - b. Public Comment on FY 26-27 SSSSD Tentative Budget
  - c. Council Discussion and Direction

### **ADJOURN**

**Dated this 5th day of May 2026  
/s/Lisa Titensor, Clinton City Recorder**

- *In accordance with Utah Code §52-4-202, this agenda and support documentation is posted on the Clinton City website at [www.clintoncity.com](http://www.clintoncity.com) and on the Utah Public Notice Website [www.utah.gov/pmn](http://www.utah.gov/pmn)*
- *In compliance with the American with Disabilities Act (ADA), individuals needing special accommodation (including auxiliary communicative aids and service) during the meeting should notify Lisa Titensor, City Recorder, at (801) 614-0700 at least 24 hours prior to the meeting.*
- *This meeting may involve electronic communications for some members of this public body. The anchor location for the meeting shall be the Clinton City Council Chambers at 2267 N 1500 W Clinton UT 84015. Elected Officials at remote locations may be connected to the meeting electronically to participate.*
- *Notice is hereby given that by motion of the Clinton City Council, pursuant to Utah State Code Title 52, Chapter 4 sections 204 & 205, the City Council may vote to hold a closed session for any of the purposes identified in that Chapter.*
- *The order of agenda items may change to accommodate the needs of the city council, staff and/or public*

# CLINTON CITY COUNCIL STAFF REPORT

2267 N 1500 W, Clinton, UT 84015

<b>MEETING DATE:</b>	May 12, 2026				
<b>CONSENT AGENDA</b>		<b>BUSINESS AGENDA</b>	X	<b>RECOGNITION</b>	
<b>PETITIONER(S):</b>	City Manager Trevor Cahoon				
<b>TYPE OF VOTE:</b>	<b>ROLL CALL</b>		<b>VOICE</b>		
<b>SUBJECT:</b>	Public Hearing - FY 2026-27 Tentative Budget				
<b>RECOMMENDATION:</b>	Review the attached Letter from City Manager Cahoon Review the attached propopsed tentative budget.				

**FISCAL IMPACT:**

**SUMMARY:**

**ATTACHMENTS:**



## **TENTATIVE BUDGET MESSAGE**

### **FISCAL YEAR 2026-2027**

Dear Mayor and City Council Members,

I present the proposed budget for Fiscal Year 2026-2027. While this budget maintains operational stability in the short term, it does not reflect management's long-term recommendation for fiscal sustainability. This budget is the product of prioritization amidst increasing financial constraints. We are maintaining staffing levels necessary to sustain current service delivery, but future expenditures, capital investments, infrastructure replacement needs, and structural financial gaps are not fully addressed within this proposal.

This statement is not intended to diminish the difficult policy balance before the City Council. Administration recognizes the Council's responsibility to protect residents from unnecessary financial impacts while also maintaining the services, infrastructure, and public safety expectations of the community. Staff is prepared to support the Council through this process by providing clear financial analysis, service-level impacts, funding alternatives, and long-term planning options.

This budget can be managed operationally in the current fiscal year. However, it should also be understood as a warning that the City is losing the ability to continue using fund balance, deferred capital investment, and constrained operating budgets as ongoing solutions. These tools may preserve stability in the short term, but they do not resolve the underlying gap between recurring revenues and recurring expenditures.

This budget continues moderate annual COLA and merit adjustments to help prevent the organization from falling further behind market trends. Clinton City's compensation ranges remain toward the lower end among comparable cities within Davis and Weber Counties. Continuing modest adjustments helps maintain some level of competitiveness, but these adjustments alone do not substantially improve the City's position for attracting and retaining highly qualified employees. Annual COLA and merit adjustments add approximately \$400,000 in recurring personnel costs each year. Combined with the current projected deficit of approximately \$440,151, future structural deficits could exceed \$850,000 annually if recurring revenue growth remains unchanged and the City maintains its practice of consistent compensation adjustments.

Administration has minimized operational expenditures wherever reasonably possible. However, operational costs are necessary to maintain reliable and responsive city services. The most substantial way to reduce ongoing expenditures would be reductions in full-time staffing levels. The City is currently staffed to sustain existing service levels and operational expectations, so reductions in staffing would directly reduce service levels across departments.

This budget also defers capital investments and utilizes approximately \$440,151 from fund balance to support ongoing operations. While this approach preserves short-term operational stability, it is not a sustainable long-term financial strategy. Without additional recurring revenue growth or further expenditure reductions, the City will continue deferring critical capital projects, infrastructure maintenance, equipment replacement, and other long-term organizational needs.

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In summary, this budget preserves current services and operational stability, but it does not represent management’s recommendation for long-term financial sustainability. Administration looks forward to working collaboratively with the City Council to evaluate options, identify tradeoffs, and position Clinton City for long-term stability and success.

### **Financial Trends & Structural Pressures**

The City’s financial pressures are becoming increasingly visible within the budget data. Clinton City remains financially stable today, but recurring revenues and recurring expenditures are moving in different directions. This trend will require continued policy discussion in future budget cycles.

Over the past several years, the City experienced periods of unusually strong revenue growth following the pandemic economy. However, some of those higher-growth years were directly influenced by property tax increases through the Truth in Taxation process rather than organic recurring revenue growth alone.

<b>Fiscal Year</b>	<b>Recurring Revenue Growth</b>
<b>FY2021</b>	12.53%
<b>FY2022</b>	10.11%
<b>FY2023</b>	3.25%
<b>FY2024</b>	5.14%
<b>FY2025</b>	8.37%
<b>FY2026 Budget</b>	3.21%
<b>FY2027 Proposal</b>	2.42%

The FY2022 and FY2025 growth years were significantly affected by property tax adjustments. Without the property tax adjustment included in the FY2025 budget, recurring revenue growth for that year would have been closer to approximately 1.5%. This demonstrates that the City’s underlying recurring revenue growth has already slowed materially.

This is significant because the City’s primary recurring revenue sources, sales tax and property tax, have both begun to plateau. Sales tax revenues, which historically provided meaningful operational growth for the City, are now showing very limited increases. Total tax revenues are projected to increase from approximately \$10.96 million in FY2026 to only \$10.98 million in FY2027. This represents essentially flat growth in the City’s largest recurring revenue category.

Property tax revenues continue to provide stability, but they remain constrained and do not naturally keep pace with inflationary increases in personnel, operations, infrastructure maintenance, and service delivery costs without periodic Truth in Taxation adjustments. Other revenue categories, including permits, service charges, and intergovernmental revenues, continue to fluctuate modestly, but those sources are not large enough to offset slowing growth in the City’s core recurring revenues.

At the same time, the cost of operating the organization continues to increase. Personnel expenditures increased significantly between FY2021 and FY2023 as the City addressed post-pandemic labor market pressures, organizational restructuring within public safety operations, and compensation adjustments necessary for recruitment and retention. Personnel expenditures increased from approximately \$6.3 million in FY2021 to approximately \$8.5 million in FY2023.

Since that period, personnel growth has moderated. Personnel expenditure growth was 15.7% in FY2022 and 17.1% in FY2023, then moderated to 7.2% in FY2024, 3.5% in FY2025, 11.7% in the FY2026 Budget,

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and 5.4% in the FY2027 Proposal. Much of the FY2026 increase reflects restructuring and staffing adjustments associated with fire and EMS operations rather than broad organizational expansion across departments.

Current personnel expenditure growth is primarily driven by the cost of maintaining existing staffing levels, remaining reasonably competitive in the labor market, and sustaining current service expectations. Other operating expenditures have similarly increased from approximately \$2.6 million in FY2021 to more than \$4.4 million projected in FY2027. These increases are driven by inflationary pressures in insurance, utilities, contracted services, equipment replacement, fuel, maintenance, and other operational costs necessary to sustain current services.

The City has already begun constraining expenditures. Capital expenditures in the FY2027 proposal are reduced substantially compared to prior projections, planned projects and replacement schedules have been deferred, transfers have been reduced, and operational spending growth has been limited wherever possible.

Despite those efforts, the FY2027 proposed budget reflects approximately \$16.5 million in recurring operating revenues compared to approximately \$17.3 million in total expenditures. This is the clearest indication that the current budget approach should be treated as a temporary bridge rather than a long-term solution.

The City maintains healthy reserves and remains financially stable in the near term. That stability gives the Council and Administration some time to work through the issue deliberately. Staff is prepared to help the Council evaluate financial scenarios, service-level options, revenue alternatives, and capital planning strategies so future decisions can be made with clear information and sufficient time.

### **Personnel, Service Levels & Operational Investments**

Personnel costs continue to represent the largest operational expenditure within the General Fund, accounting for approximately 60% of total expenditures. This is consistent with the operational realities of a full-service municipality where the majority of services provided to residents are labor-intensive and directly dependent on staffing.

Police, fire, EMS, public works, parks, recreation, community development, administration, and internal support functions all rely on personnel to deliver services. Staffing levels, service expectations, and operational capacity are directly connected.

The City is currently staffed appropriately for the services it provides today. Departments are operating efficiently and are not carrying significant excess staffing capacity. As a result, the organization has limited ability to absorb substantial new service demands, expanded programs, additional facilities, or significantly increased operational expectations without corresponding increases in staffing and ongoing operational funding.

This is not intended to discourage future service-level discussions. It is intended to make sure those discussions include the full operational and financial picture. If the Council desires additional service capacity in the future, staff is prepared to help identify the staffing, equipment, operating costs, and revenue support necessary to implement those priorities responsibly.

Conversely, reductions in staffing would directly impact service levels across departments because staffing levels are closely aligned with current service delivery expectations.

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The City Council has continued emphasizing employee recruitment and retention as a strategic priority. Maintaining a stable and experienced workforce is critical to preserving service quality, institutional knowledge, response capacity, and operational continuity. Clinton City's compensation ranges remain toward the lower end of comparable cities within Davis and Weber Counties, making ongoing compensation adjustments necessary to remain reasonably competitive in attracting and retaining qualified employees.

Total proposed expenditures for FY2026-2027 are approximately \$17.3 million. While personnel costs represent the largest portion of the budget, the City is also experiencing increases across nearly every operational category necessary to maintain existing service delivery.

Other operating expenditures are projected to increase from approximately \$2.6 million in FY2021 to approximately \$4.4 million in FY2027. Operational cost increases continue to impact utilities, insurance, contracted services, fuel, roadway materials, equipment maintenance, software and technology services, facility maintenance, and replacement costs for vehicles and operational equipment. Many of these expenditures are not discretionary. They are necessary to maintain safe, reliable, and responsive public services.

Administration worked extensively with departments throughout the budget process to reduce or limit operational expenditure growth wherever possible. Several operational requests were reduced, deferred, or eliminated during budget development in order to preserve core service delivery within current revenue limitations. Even after those reductions, the City is paying substantially more for many of the same operational services, materials, and equipment compared to prior years without receiving expanded service capacity.

### **Diversification of Revenues & Public Safety Funding**

As part of the City's long-term financial planning efforts, Administration has continued evaluating opportunities to diversify recurring revenue sources and better align ongoing operational costs with sustainable funding mechanisms.

One of the most significant financial realities facing the City is that public safety operations continue to represent the largest operational burden on the General Fund. Police, fire, EMS, and related support services account for a substantial portion of the City's recurring expenditures and are among the most personnel-intensive services provided by the organization.

Historically, Clinton City has relied heavily on general operational revenues, particularly sales tax revenues, to fund public safety operations. This approach has allowed the City to maintain quality services, but it has also created increasing pressure on the General Fund as public safety expenditures continue growing faster than recurring revenue growth.

One option for future consideration is implementation of a dedicated Public Safety Property Tax. A dedicated funding source for police, fire, EMS, and emergency response operations could help create a more stable and predictable revenue stream specifically tied to maintaining public safety services and staffing levels.

This will be a vital policy discussion, and Administration recognizes that the Council must carefully weigh any revenue option against impacts to residents and businesses. Staff is prepared to support that

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discussion with financial modeling, public education materials, service-level analysis, and clear explanations of how public safety costs are currently affecting the broader General Fund.

Continued reliance on slowing sales tax growth to fund increasing public safety expenditures will create additional pressure on the City's operational flexibility, capital planning, and long-term financial position. A dedicated public safety funding source could help alleviate some of the largest ongoing pressures currently impacting the General Fund while allowing existing revenues to better support other operational, infrastructure, and capital needs throughout the organization.

### **Transportation Utility Fee Study**

As part of the City's ongoing long-term financial planning efforts, Administration has continued evaluating the potential implementation of a Transportation Utility Fee as a possible future funding mechanism for roadway and transportation infrastructure needs.

The City currently allocates resources each year toward transportation-related operations and infrastructure. In the FY2027 proposal, Streets and Roads includes approximately \$596,640 in personnel expenditures, \$567,543 in operational expenditures, and \$410,000 in capital expenditures. In addition, the budget includes approximately \$544,640 in dedicated property tax revenue transferred toward roads and approximately \$480,000 in gas sales tax revenue transferred toward road-related projects and infrastructure funding. Combined, these allocations represent approximately \$2.6 million dedicated toward roadway operations, maintenance, personnel, preservation, and transportation infrastructure support.

The City currently has approximately \$2.3 million in identified transportation-related revenues to offset these costs, including \$1.275 million from Class C road funds, \$544,640 in dedicated property tax revenue, and \$480,000 in gas sales tax revenue. This leaves the General Fund to absorb the remaining cost necessary to maintain current transportation service delivery. Even with this level of investment, the City has acknowledged that road funding remains insufficient, with an estimated additional need of approximately \$1 million to \$2 million to begin catching up on deferred roadway maintenance and long-term preservation needs.

A Transportation Utility Fee is being studied as a potential option to create a more stable and dedicated funding source specifically for transportation-related operational and maintenance expenses. At this time, no Transportation Utility Fee has been implemented as part of this budget. The City Council has expressed interest in continuing to review and evaluate the concept during the upcoming fiscal year before making any future policy decisions regarding possible implementation.

Staff is prepared to bring forward options for Council review during the upcoming fiscal year, including potential fee structures, legal considerations, public communication needs, implementation timelines, and the estimated impact on roadway maintenance funding.

### **Capital Deferrals & Organizational Prioritization**

During the initial development of this budget, Administration proposed a more proactive financial approach intended to address long-term capital replacement needs, infrastructure maintenance gaps, operational sustainability, and future organizational demands. That approach would have more adequately addressed ongoing capital obligations and operational pressures facing the City.

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After reviewing projected revenue limitations and long-term expenditure trends, significant reductions were made throughout the budget in order to prioritize current service levels, employee retention efforts, and limited immediate impacts on residents.

As part of this process, the City Council directed Administration to remove proposed executive salary increases from the budget as part of the City's broader effort to reduce recurring expenditure growth. While this does create risk of executive retention and recruitment, administration implemented that direction and continued identifying additional reductions and deferrals throughout multiple operational and capital categories.

The resulting budget substantially limits capital expenditures, defers several planned projects and replacement schedules, reduces operational flexibility, and continues relying on constrained spending growth in several departments.

These decisions were responsible given the City's current financial position and the Council's desire to minimize impacts to the community. They also reflect the reality that staff and Council are working through difficult tradeoffs together. The concern is not whether these reductions can be managed in the upcoming fiscal year. The concern is that deferred capital maintenance, infrastructure replacement, and operational investments do not disappear. They are postponed to future budget cycles where costs may ultimately become more substantial.

Administration will continue working with the Council to prioritize deferred needs, evaluate funding strategies, and identify which capital obligations must be addressed first to avoid larger costs in the future.

### **Looking Ahead**

Clinton City currently has healthy reserves, reliable operations, and a dedicated workforce committed to serving the community. This position will not be sustainable if the current market trends and operational reductions are continued. The purpose of identifying the financial pressures discussed throughout this budget is not to create alarm, but to ensure the City Council begins addressing challenges proactively rather than reactively.

The City still has meaningful opportunities moving forward. Continued residential and commercial development, long-term economic growth, careful financial planning, and thoughtful policy decisions can help strengthen the City's position over time. Decisions during our current General Plan update can help facilitate new growth and vitality to the budget. There are also opportunities to continue to improve organizational efficiencies, refine operational planning, and strategically prioritize future investments.

At the same time, the financial environment facing municipalities has changed significantly over the past several years. The cost of maintaining services, infrastructure, personnel, equipment, and facilities continues increasing faster than many traditional revenue sources. Future budget discussions will increasingly require the City to balance service expectations, staffing capacity, infrastructure needs, operational sustainability, and long-term financial realities.

Administration believes Clinton City is still in a position to address these challenges thoughtfully and strategically. Staff is willing and prepared to guide the Council through this process by presenting options, identifying tradeoffs, explaining service-level impacts, and helping develop a long-term path that aligns community expectations with sustainable revenue capacity.

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By recognizing these trends early and continuing to work collaboratively, the City Council and Administration can continue positioning Clinton City for long-term stability while preserving the quality of life and services residents value.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'T. Cahoon', written in a cursive style.

**Trevor Cahoon**  
City Manager  
Clinton City

**DRAFT BUDGET**

Fiscal Year 2026-2027

**GENERAL FUND REVENUE**

ACCOUNT #: 10

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>TAXES:</b>								
3110	Base Year Property Tax	2,891,432	3,061,290	4,058,234	4,000,000	4,400,000	2,071,096	
	Estimated Property Tax from New Growth						30,240	
	Police Operations Property Tax	-	-	-	-	-	1,162,937	
	Police - Estimated Property Tax from New Growth						16,980	
	Fire & EMS Operations Property Tax	-	-	-	-	-	875,285	
	Fire & EMS - Estimated Property Tax from New Growth						12,780	
3115	Vehicle Fee	168,989	199,183	258,283	210,000	250,000	260,000	4.0%
3120	Prior Property Taxes	(621)	18,817	3,787	5,000	5,000	5,000	0.0%
3130	Sales Tax	5,335,139	5,342,927	5,393,812	5,400,000	5,200,000	5,400,000	3.8%
3140	Franchise Taxes	1,219,665	1,189,042	1,149,969	1,100,000	1,100,000	1,150,000	4.5%
3199	<b>Total Taxes</b>	<b>9,614,605</b>	<b>9,811,260</b>	<b>10,864,085</b>	<b>10,715,000</b>	<b>10,955,000</b>	<b>10,984,317</b>	<b>0.3%</b>
<b>LICENSES AND PERMITS:</b>								
3210	Business Licenses	65,440	66,356	75,304	60,000	80,000	78,000	-2.5%
3219	Bldg Constr Permits	284,024	237,355	228,842	300,000	550,000	385,000	-30.0%
3221	State Fees	423	411	338	600	600	600	0.0%
3222	Plan Check Fees	103,098	73,070	74,237	105,000	225,000	132,000	-41.3%
3224	Tech Fees	3,043	3,357	2,871	3,250	3,250	3,250	0.0%
3226	Code Enforcement	-	-	1,600	-	-	3,500	
3299	<b>Total Licenses &amp; Permits</b>	<b>456,028</b>	<b>380,548</b>	<b>383,191</b>	<b>468,850</b>	<b>858,850</b>	<b>602,350</b>	<b>-29.9%</b>
<b>INTERGOVERNMENTAL REVENUES:</b>								
3355	Gas Sales Tax (Prop 1)	479,252	479,917	483,684	460,000	460,000	480,000	4.3%
3356	Class "C" Roads	998,474	1,058,999	1,224,438	1,000,000	1,000,000	1,275,000	27.5%
3358	State Liquor Allotment	18,782	17,222	20,409	18,000	20,000	20,000	0.0%
3362	Law Enforce Grant	3,182	22,329	4,922	2,000	2,000	2,000	0.0%
3363	EMS/Fire Grants	-	129,170	15,967	3,000	3,000	3,000	0.0%
3366	Youth Council	1,353	1,502	1,755	1,400	1,400	1,400	0.0%
3372	State Reimbursement PD OT	-	-	-	-	-	1,500	
3390	Misc Govt Grants	-	-	12,030	-	-	-	
3399	<b>Total Intergovern.</b>	<b>1,501,042</b>	<b>1,709,140</b>	<b>1,763,205</b>	<b>1,484,400</b>	<b>1,486,400</b>	<b>1,782,900</b>	<b>19.9%</b>
<b>SERVICE CHARGES:</b>								
3410	Administrative services	837,589	853,306	964,996	965,320	1,186,010	1,217,210	2.6%
3411	Admin fees-secondary wtr	81,988	82,875	84,258	80,000	80,000	84,000	5.0%
3414	Ambulance/EMT fees	369,097	458,169	486,749	350,000	500,000	710,000	42.0%
3416	Cond use permit/variance	-	765	-	180	180	-	-100.0%
3417	Zoning and subdiv fees	4,505	27,408	42,426	11,500	15,000	20,000	33.3%
3418	Inspection fees	-	-	-	100	100	-	-100.0%
3420	Sealcoat Revenues	201	1,090	704	-	-	-	
3422	Fire Protection Services	32,494	32,356	35,762	29,600	32,000	-	-100.0%
3423	Weed Control Reimburse	434	3,905	-	680	680	-	-100.0%
3424	Haz/Mat Review Fee	-	-	-	60	60	-	-100.0%
3425	Public Works Inspections	2,841	2,175	1,940	2,000	2,000	2,000	0.0%
3426	Materials-proj provisions	-	-	-	140	140	-	-100.0%
3428	Solicitor Permit	480	3,840	632	360	360	500	38.9%
3434	Bldg Re-inspect fee	5,137	1,000	118	3,000	3,000	500	-83.3%
3460	Land Rent- Com Towr	6,056	6,238	6,425	6,180	6,180	6,200	0.3%
3465	Community center rentals	15,455	23,429	22,105	10,000	12,500	22,500	80.0%
3467	Pickleball	265	-	525	-	-	-	
3471	Recreation concessions	500	1,000	1,100	1,000	1,500	1,500	0.0%
3473	Park Facilities Rental	2,184	(175)	4,845	7,000	5,000	5,000	0.0%
3474	Youth Rec programs	135,307	132,240	138,859	200,000	200,000	140,000	-30.0%
3475	Adult Rec programs	70,668	70,537	77,241	115,000	115,000	78,000	-32.2%
3476	Misc recreation revenue	(498)	5,472	11,444	1,400	1,400	5,500	292.9%
3478	Instructional Classes	14,130	13,920	15,778	20,000	20,000	15,000	-25.0%
3479	Seniors Program	3,862	3,923	4,377	2,500	2,500	4,000	60.0%
3480	Special Events	795	1,075	1,555	540	540	1,100	103.7%
3481	Sale of Cemetery Lots	23,450	30,000	38,575	22,000	22,000	35,000	59.1%
3482	Misc Cemetery Fees	130	200	400	-	-	-	
3483	Burial Fees	34,650	32,025	30,450	22,000	22,000	32,000	45.5%
3484	Niche Fee	900	3,925	2,250	2,000	2,000	2,000	0.0%
3485	Ossuary Fee	-	-	200	600	600	100	-83.3%
3486	Inscription	675	1,625	775	1,200	1,200	1,200	0.0%
3499	<b>Total Service Charges</b>	<b>1,643,294</b>	<b>1,792,322</b>	<b>1,974,488</b>	<b>1,854,360</b>	<b>2,231,950</b>	<b>2,383,310</b>	<b>6.8%</b>

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>FINES AND FORFEITURES:</b>								
3510	Criminal/Traffic	137,413	179,009	220,054	115,000	175,000	210,000	20.0%
3599	Total Fines/Forfeitures	137,413	179,009	220,054	115,000	175,000	210,000	20.0%
<b>MISCELLANEOUS:</b>								
3610	Interest Earned	104,340	288,977	195,662	60,000	125,000	170,000	36.0%
3632	Other Finance Source	-	3,738	3,738	-	-	-	
3640	Sale of Assets	3,738	-	-	2,000	2,000	-	-100.0%
3648	Parking Violations	10,942	10,388	5,984	7,500	7,500	5,000	-33.3%
3650	Police-misc revenues	9,087	10,225	36,346	8,760	68,160	18,000	-73.6%
3654	Fire Misc revenues	3,835	-	2,520	-	-	-	
3664	Co.Dispatch Fees	88,003	109,974	110,544	109,200	121,000	300,000	147.9%
3666	Co. Animal Control Fees	52,216	-	-	-	-	-	
3668	Credit Card Service Fees	-	-	5,252	-	90,000	15,000	-83.3%
3670	Other Sources of Revenue	-	44,900	11,253	-	-	-	
3690	Sundry	65,358	69,863	59,642	25,000	25,000	65,000	160.0%
3698	Total Miscellaneous	337,518	538,064	430,941	212,460	438,660	573,000	30.6%
<b>TRANSFERS/CONTRIBUTIONS/SURPLUS REVENUE</b>								
3817	Transfer from RDA-power \$	4,750	-	-	115,000	-	-	
3832	Transfer from PARCS	5,259	2,654	-	-	-	-	
3845	Transport Impact Balance	-	-	-	104,220	-	-	
3848	Gas Sales Tax carryover	-	-	-	13,675	-	-	
3850	Class "C" roads Balance	-	-	-	171,891	-	-	
3870	Use of General Fund Balance	-	-	-	141,642	465,985	440,151	-5.5%
3899	Total Transfer/Contribution/Surplus	10,009	2,654	-	546,428	465,985	440,151	-5.5%
<b>SPECIAL REVENUE:</b>								
3910	Park Impact Fees	90,739	122,496	134,793	168,000	240,000	140,000	-41.7%
3913	Fire/EMS facilities fee	19,224	19,175	33,968	14,000	20,000	25,000	25.0%
3916	Police facilities fee	12,079	11,753	21,641	7,700	11,000	16,000	45.5%
3922	Transport Impact Fees	24,827	32,736	34,624	47,740	68,200	40,000	-41.3%
3930	Heritage Days-fees-donations	25,835	8,469	10,104	-	-	5,000	
3998	Total Special Revenue	172,703	194,629	235,129	237,440	339,200	226,000	-33.4%
3999	GRAND TOTAL	13,872,612	14,607,626	15,871,094	15,633,938	16,951,045	17,202,028	1.5%

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

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
11	Salaries	52,111	56,531	59,727	59,887	60,614	62,320	2.8%
13	Employee Benefits	14,199	15,330	15,814	17,002	17,590	17,390	-1.1%
19	Total Personnel	66,310	71,860	75,541	76,889	78,204	79,710	1.9%
OTHER OPERATING:								
21	Book, Sbscrptns, & Mmbrships	14,963	16,633	16,716	17,000	17,000	17,600	3.5%
22	Public Notices	195	830	1,126	1,800	1,800	1,800	0.0%
23	Meetings/Training	6,040	6,038	7,598	7,600	6,850	7,500	9.5%
24	Office Supplies/Postage	6,863	6,602	6,711	7,000	7,000	7,000	0.0%
25	Equip Supplies/Maint	-	-	180	500	500	500	0.0%
43	Youth Council	8,070	7,203	4,297	7,700	9,000	5,000	-44.4%
46	Council projects/sundry	5,378	2,428	3,895	5,400	5,400	4,000	-25.9%
47	Special supplies/activity	14,088	17,209	10,035	11,700	7,500	2,900	-61.3%
49	Total Other Operating	55,598	56,943	50,558	58,700	55,050	46,300	-15.9%
99	DEPT TOTAL	121,907	128,803	126,099	135,589	133,254	126,010	-5.4%

**Fund: #10 - GENERAL**  
**Department: JUDICIAL ADMINISTRATION**  
**Account #: 42**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	Budget % Change
PERSONNEL: 1 FTE + Judge								
11	Salaries	162,952	185,864	85,044	85,228	86,667	92,880	7.2%
12	Temporary Employees	223	308	327	330	450	-	-100.0%
13	Employee Benefits	91,783	82,726	20,371	35,603	25,166	33,560	33.4%
19	Total Personnel	254,958	268,899	105,742	121,161	112,283	126,440	12.6%
OTHER OPERATING:								
23	Meetings/Training	2,144	2,396	3,752	3,800	3,300	4,400	33.3%
24	Office Supplies/Postage	799	1,688	1,361	1,370	1,050	550	-47.6%
25	Equipment/Maint	266	409	314	900	1,000	-	-100.0%
30	Credit Card Transaction Fees	-	-	-	-	-	3,600	
31	Warrant Services	2,734	-	-	-	-	-	
34	Witness Fees	781	2,249	1,115	1,800	1,800	1,000	-44.4%
37	Professional Service	11,256	24,810	23,114	29,000	29,000	3,200	-89.0%
49	Total Other Operating	17,979	31,553	29,655	36,870	36,150	12,750	-64.7%
59	Total Operating	272,938	300,451	135,398	158,031	148,433	139,190	-6.2%
CAPITAL:								
74	Equipment	-	190	-	-	-	-	
79	Total Capital	-	190	-	-	-	-	
99	DEPT TOTAL	272,938	300,641	135,398	158,031	148,433	139,190	-6.2%

FUND: #10 - GENERAL								
DEPARTMENT: CITY TREASURER								
ACCOUNT #: 46								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	Budget % Change
PERSONNEL: 3.75 FTEs								
11	Salaries	293,051	320,777	352,580	353,220	398,653	352,680	-11.5%
13	Employee Benefits	154,057	144,007	161,373	164,726	184,531	153,810	-16.6%
19	Total Personnel	447,108	464,784	513,954	517,946	583,184	506,490	-13.2%
OTHER OPERATING:								
21	Book, Subscriptions, & Memberships	-	-	648	650	2,085	2,285	9.6%
23	Meeting/Training	471	1,255	1,399	1,475	4,250	5,050	18.8%
24	Office Supplies/Postage	59,001	51,113	61,830	61,850	61,835	68,115	10.2%
25	Equip, Supplies, & Maint	17,636	18,594	23,518	20,520	26,970	6,100	-77.4%
26	Bldg & Grounds	-	95	11	20	400	-	-100.0%
30	Credit Card Transaction Fees	70,413	82,903	95,790	95,800	90,000	115,900	28.8%
33	Bank analysis/interest	3,682	3,109	2,729	2,750	3,000	3,000	0.0%
37	Professional Services	-	-	-	-	-	31,000	
49	Total Other Operating	151,204	157,069	185,925	183,065	188,540	231,450	22.8%
59	Total Operating	598,312	621,853	699,879	701,011	771,724	737,940	-4.4%
CAPITAL:								
74	Equipment	1,495	2,296	1,659	1,660	-	500	
79	Total Capital	1,495	2,296	1,659	1,660	-	500	
99	DEPT TOTAL	599,807	624,148	701,538	702,671	771,724	738,440	-4.3%

FUND: #10 - GENERAL								
DEPARTMENT: HUMAN RESOURCES								
ACCOUNT #: 47								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 1 FTE								
11	Salaries	-	-	-	-	-	76,950	
13	Employee Benefits	-	-	-	-	-	31,830	
14	Other One-Time Payments	-	-	-	-	-	30,000	
17	Retirement Payouts	-	-	-	-	-	-	
19	Total Personnel	-	-	-	-	-	138,780	
OTHER OPERATING:								
21	Book, Sbscrptns, & Mmbrship	-	-	-	-	-	1,500	
23	Meeting/Training	-	-	-	-	-	1,000	
24	Office Supplies/Postage	-	-	-	-	-	250	
37	Professional Services	-	-	-	-	-	49,500	
50	Testing (Drug/Alcohol)	-	-	-	-	-	11,300	
46	Sundry, Misc Services	-	-	-	-	-	11,000	
47	Activities, Employee Appreciation and Recognition	-	-	-	-	-	10,700	
49	Total Other Operating	-	-	-	-	-	85,250	
59	Total Operating	-	-	-	-	-	224,030	
CAPITAL:								
74	Equipment	-	-	-	-	-	-	
79	Total Capital	-	-	-	-	-	-	
99	DEPT TOTAL	-	-	-	-	-	224,030	

FUND: #10-GENERAL								
DEPARTMENT: CITY MANAGER								
ACCOUNT #: 48								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 4 FTEs								
11	Salaries	235,683	236,153	329,045	329,632	412,577	334,220	-19.0%
12	Temporary Employees		-	713	720	-	-	
13	Employee Benefits	118,477	113,954	160,433	163,684	202,310	143,600	-29.0%
16	Car Allowance	6,000	3,675	-	-	-	-	
19	Total Personnel	360,160	353,782	490,190	494,036	614,887	477,820	-22.3%
OTHER OPERATING:								
21	Books, Sub & Mmbrship	1,633	2,177	3,122	3,130	3,400	2,720	-20.0%
22	Public Notices	-	-	166	180	480	480	0.0%
23	Meetings/Training	3,365	8,380	13,835	13,880	15,380	8,780	-42.9%
24	Office Supplies/Postage	403	5,530	427	430	480	480	0.0%
25	Equipment Supplies/Maint	-	-	771	771	680	680	0.0%
35	Motor Pool (operating)	-	-	-	-	-	4,700	
36	Motor Pool (replacement)	-	-	-	-	-	6,250	
37	Professional/Tech	-	-	1,287	1,300	2,600	-	-100.0%
46	City Manager Sundry	-	-	14,936	14,909	20,600	6,000	-70.9%
49	Total Other Operating	5,402	16,086	34,543	34,600	43,620	30,090	-31.0%
59	Total Operating	365,562	369,868	524,734	528,636	658,507	507,910	-22.9%
CAPITAL:								
74	Equipment	-	7,188	-	-	-	1,500	
79	Total Capital	-	7,188	-	-	-	1,500	
99	DEPT TOTAL	365,562	377,056	524,734	528,636	658,507	509,410	-22.6%

FUND: #10-GENERAL								
DEPT: PROFESSIONAL /TECHNICAL/OTHER								
ACCT #: 49								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
32	Engineering Services	25,199	50,100	59,015	59,100	47,000	60,000	27.7%
33	Legal Services	3,480	14,297	59,165	59,200	40,000	45,000	12.5%
34	Audit Services	48,950	32,600	35,230	35,230	36,000	51,000	41.7%
35	Court Legal Services	30,740	35,021	31,571	36,000	39,800	36,500	-8.3%
37	Professional Services	98,284	115,908	161,034	162,500	114,500	17,250	-84.9%
38	Dispatch Service	184,787	111,368	117,258	118,000	121,000	300,000	147.9%
41	INS (liability/property)	99,987	102,288	116,279	116,279	122,100	155,000	26.9%
43	Surviving Spouse Ins Fund	3,900	-	8,100	8,300	4,305	4,300	-0.1%
47	Street light (pwr/maint)	56,231	54,671	-	18,600	60,000	-	-100.0%
48	Unemployment	101	-	-	2,850	2,850	2,850	0.0%
50	Testing (drug/alcohol)	2,683	2,885	5,760	6,000	6,000	-	-100.0%
51	Animal Control	64,146	-	-	-	-	-	
53	Yard Clean-up	1,280	1,275	-	3,500	3,500	-	-100.0%
54	Emerg mgt Services	-	6,199	46,134	46,134	50,000	-	-100.0%
57	Retire payout-sick/vac	-	50,000	-	-	-	-	
58	Education Assistance	6,262	35	3,114	10,000	-	-	
59	Spec Prescription reimburs	-	-	-	600	600	-	-100.0%
99	DEPT TOTAL	626,029	576,646	642,660	682,293	647,655	671,900	3.7%

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

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
11	Salaries	-	-	-	-	-	-	-
13	Employee Benefits	-	45	-	-	-	-	-
19	Total Personnel	-	45	-	-	-	-	-
OTHER OPERATING:								
22	Public Notices	-	-	-	-	600	-	-
24	Office Supplies/Postage	-	-	-	-	-	-	-
37	Professional Services	-	24,419	-	-	40,000	-	-
59	Total Other Operating	-	24,419	-	-	40,600	-	-
CAPITAL:								
74	Equipment	-	-	-	-	-	-	-
79	Total Capital	-	-	-	-	-	-	-
99	DEPT TOTAL	-	24,464	-	-	40,600	-	-

FUND: #10-GENERAL								
DEPARTMENT: CITY BUILDING								
ACCOUNT #: 51								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: .75 FTE								
11	Salaries	-	-	-	6,259	39,520	33,230	-15.9%
13	Benefits	-	-	-	1,790	12,061	3,140	-74.0%
14	Uniforms	-	-	-	-	-	-	-
19	Total Personnel	-	-	-	8,049	51,581	36,370	-
OTHER OPERATING:								
25	Equip Supplies/Maint	26,011	27,711	35,809	36,890	37,890	21,425	-43.5%
26	Bldg & Grnds Supplies	2,124	2,711	4,719	6,135	6,135	23,050	275.7%
27	Electric Utility	61,255	61,491	71,151	71,200	76,000	76,000	0.0%
28	Gas Utility	34,999	32,067	21,585	22,000	22,000	22,000	0.0%
32	Telephone	64,251	86,609	87,344	87,500	90,650	90,650	0.0%
37	Professional Services	21,128	23,082	23,670	23,670	23,500	23,500	0.0%
49	Total Other Operating	209,768	233,671	244,278	247,395	256,175	256,625	0.2%
CAPITAL:								
72	Building	-	-	25,574	25,574	27,000	-	-100.0%
73	Improvements not Building	-	8,914	-	-	-	-	-
79	Total Capital	-	8,914	25,574	25,574	27,000	-	-
99	DEPT TOTAL	209,768	242,585	269,852	281,018	334,756	292,995	-12.5%

FUND: #10-GENERAL								
DEPARTMENT: COMMUNITY DEVELOPMENT								
ACCOUNT #: 52								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 7.38 FTEs								
11	Salaries	301,456	329,891	365,911	366,554	438,201	562,950	28.5%
12	Temporary Employees	-	-	21,645	21,650	-	-	-
13	Employee Benefits	174,715	177,558	172,622	176,279	206,061	255,380	23.9%
15	Overtime	-	145	169	200	1,000	1,000	0.0%
19	Total Personnel	476,170	507,594	560,346	564,683	645,262	819,330	27.0%
OTHER OPERATING:								
21	Book, Sbsrptn, & Mmbrship	4,652	2,371	1,470	1,500	5,860	4,758	-18.8%
22	Public Notices	-	970	-	60	1,000	1,000	0.0%
23	Meeting/Training	6,312	7,902	9,851	9,900	20,980	16,680	-20.5%
24	Office Supplies/Postage	2,002	1,509	1,401	1,410	2,700	2,700	0.0%
25	Equip Supplies/Maint	4,413	6,649	6,478	6,500	9,830	9,480	-3.6%
35	Motor Pool (operating)	5,968	6,717	6,985	6,995	7,063	13,814	95.6%
36	Motor Pool (replacement)	9,768	4,568	-	-	-	4,200	-
37	Professional Service	14,832	8,185	47,823	47,825	19,300	21,800	13.0%
49	Total Other Operating	47,947	38,870	74,009	74,190	66,733	74,432	11.5%
59	Total Operating	524,117	546,464	634,356	638,873	711,995	893,762	25.5%
CAPITAL:								
74	Equipment	-	-	3,782	3,785	1,500	-	-100.0%
79	Total Capital	-	-	3,782	3,785	1,500	-	-100.0%
99	DEPT TOTAL	524,117	546,464	638,137	642,658	713,495	893,762	25.3%

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

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 26.5 FTEs								
11	Salaries	1,784,549	1,988,144	2,142,136	2,159,014	2,229,375	2,417,330	8.4%
12	Temporary Employees	403	-	-	-	-	-	
13	Employee Benefits	1,204,064	1,228,965	1,216,649	1,397,618	1,258,660	1,235,600	-1.8%
14	Uniform Allowance	32,099	25,858	32,139	38,000	38,000	38,000	0.0%
15	Overtime	76,708	135,285	48,029	119,500	95,532	45,000	-52.9%
16	Differential Pay	-	-	-	20,800	35,040	25,000	-28.7%
19	Total Personnel	3,097,823	3,378,252	3,438,953	3,734,932	3,656,607	3,760,930	2.9%

**OTHER OPERATING:**

21	Books,bscrptn&mbrshp	32,562	46,586	75,643	71,200	73,416	85,774	16.8%
23	Meetings/Training	28,952	25,712	32,448	38,750	40,000	52,700	31.8%
24	Office supplies/postage	17,724	9,307	10,830	13,000	19,700	11,500	-41.6%
25	Equip/Supplies	20,380	34,398	11,803	19,597	29,700	28,100	-5.4%
26	Bldg/grnds serv/supply	22,327	10,206	17,803	26,861	34,800	5,000	-85.6%
35	Motor Pool (oper.)	135,988	135,988	151,921	152,136	153,604	150,000	-2.3%
36	Motor Pool (replacement)	157,691	171,191	192,311	192,411	171,860	168,244	-2.1%
37	Professional Services	-	-	-	-	-	25,250	
43	Neighborhood Programs	4,648	2,947	6,449	7,440	6,000	6,000	0.0%
45	Spec Dept. Supplies	47,525	48,271	61,994	69,011	52,550	53,100	1.0%
49	Total Other Operating	467,796	484,606	561,202	590,406	581,630	585,668	0.7%
59	Total Operating	3,565,619	3,862,858	4,000,155	4,325,338	4,238,237	4,346,598	2.6%

**CAPITAL EXPENSES:**

74	Equipment	84,568	91,018	84,550	85,200	57,483	63,288	10.1%
79	Total Capital	84,568	91,018	84,550	85,200	57,483	63,288	10.1%
99	DEPT TOTAL	3,650,187	3,953,876	4,084,705	4,410,538	4,295,720	4,409,886	2.7%

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

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 16 Crossing Guards								
11	Salaries	55,556	68,402	74,294	74,781	70,000	89,524	27.9%
13	Benefits	5,104	6,154	5,816	6,600	7,700	8,057	4.6%
19	Total Personnel	60,660	74,557	80,109	81,381	77,700	97,581	25.6%

**OTHER OPERATING:**

27	Electric Utility	-	-	-	1,100	1,100	-	-100.0%
48	Spec Public Safety Supl	853	1,008	489	1,000	1,000	1,000	0.0%
49	Total Other Operating	853	1,008	489	2,100	2,100	1,000	-52.4%
99	DEPT TOTAL	61,513	75,564	80,598	83,481	79,800	98,581	23.5%

**FUND: GENERAL**  
**DEPARTMENT: DUI PATROL**  
**ACCOUNT #: 59**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 25-26 PROPOSED	% Change
OTHER OPERATING:								
21	Books/Memberships	-	7,016	7,079	7,100	8,000	8,000	0.0%
49	Total Other Operating	-	7,016	7,079	7,100	8,000	8,000	0.0%
59	Total Operating	-	7,016	7,079	6,000	8,000	8,000	0.0%

**CAPITAL:**

74	Equipment	15,472	10,319	10,730	10,900	12,000	12,000	0.0%
79	Total Capital	15,472	10,319	10,730	10,900	12,000	12,000	0.0%
99	DEPT TOTAL	15,472	17,335	17,809	18,000	20,000	20,000	0.0%

**FUND: #10-GENERAL**

**DEPARTMENT: FIRE**

**ACCOUNT #: 55**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>PERSONNEL: 21 FTEs</b>								
11	Salaries	562,251	692,089	697,114	702,697	1,711,408	1,690,670	-1.2%
12	Temporary Employees	184,492	134,188	286,326	287,000	-	200,620	
13	Employee Benefits	399,141	395,908	393,029	403,925	789,882	809,480	2.5%
14	Uniform Allowance	12,144	11,763	20,414	20,700	28,200	31,600	12.1%
15	Overtime	110,438	151,923	106,176	106,500	151,250	171,000	13.1%
19	<b>Total Personnel</b>	<b>1,268,465</b>	<b>1,385,872</b>	<b>1,503,060</b>	<b>1,520,822</b>	<b>2,680,740</b>	<b>2,903,370</b>	<b>8.3%</b>
<b>OTHER OPERATING:</b>								
21	Books,subscriptn&mbrship	2,647	3,935	4,398	5,000	5,895	5,860	-0.6%
23	Meetings/Training	6,512	6,808	22,018	22,300	41,900	24,200	-42.2%
24	Office supplies/postage	1,268	1,472	1,805	2,100	2,600	2,600	0.0%
25	Equip Supplies/Maint	44,022	50,802	51,280	52,000	62,060	70,490	13.6%
26	Bldg&grnds supply/maint	14,277	8,787	35,172	35,750	27,300	19,705	-27.8%
35	Motor Pool (operating)	30,088	33,864	35,213	35,263	35,604	105,863	197.3%
36	Motor Pool (replacement)	57,615	57,615	57,615	57,615	28,640	27,889	-2.6%
37	Professional/Tech	-	25,055	34,410	34,470	28,000	32,600	16.4%
48	Spec Dept. Supplies	6,666	4,691	16,767	17,300	14,600	12,000	-17.8%
49	<b>Total Other Operating</b>	<b>163,095</b>	<b>193,028</b>	<b>258,678</b>	<b>261,798</b>	<b>246,599</b>	<b>301,207</b>	<b>22.1%</b>
59	<b>Total Operating</b>	<b>1,431,560</b>	<b>1,578,900</b>	<b>1,761,738</b>	<b>1,782,620</b>	<b>2,927,339</b>	<b>3,204,577</b>	<b>9.5%</b>
<b>CAPITAL:</b>								
74	Equip	225,633	152,779	99,273	100,720	42,435	42,450	0.0%
79	<b>Total Capital</b>	<b>225,633</b>	<b>152,779</b>	<b>99,273</b>	<b>100,720</b>	<b>42,435</b>	<b>42,450</b>	<b>0.0%</b>
99	<b>DEPT TOTAL</b>	<b>1,657,193</b>	<b>1,731,679</b>	<b>1,861,010</b>	<b>1,883,340</b>	<b>2,969,774</b>	<b>3,247,027</b>	<b>9.3%</b>

**FUND: #10-GENERAL**  
**DEPARTMENT: EMERGENCY MEDICAL SERVICES (EMS)**  
**ACCOUNT #: 56**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>PERSONNEL:</b>								
11	Salaries	140,208	173,483	174,279	183,174	-	-	
12	Temporary Employees	45,323	33,547	71,582	75,000	-	-	
13	Employee Benefits	98,976	98,018	98,412	102,481	-	-	
14	Uniform Allowance	3,025	3,469	4,456	4,550	-	-	
15	Overtime	25,866	37,981	26,544	27,061	-	-	
19	Total Personnel	313,398	346,497	375,273	392,266	-	-	

**OTHER OPERATING:**

21	Books,sbscrptn&mbrship	-	-	-	300	300	1,865	521.7%
23	Meetings/Training	6,063	9,197	6,976	9,100	15,100	22,075	46.2%
24	Office supplies/postage	820	793	798	800	800	800	0.0%
25	Equip Supplies/Maint	4,261	2,739	4,075	6,921	12,100	19,150	58.3%
26	Bldg&grnds supply/maint	1,355	1,306	1,839	1,850	1,850	13,195	613.2%
30	Ambulance Collection Fees (First Professional)	27,350	28,352	16,269	16,680	-	127,800	
31	Prof service (paramedic)	3,048	2,534	636	3,000	3,000	-	-100.0%
32	Medicaid Payback	19,837	19,302	25,110	25,500	25,000	35,000	40.0%
33	Zion's Lockbox bank fees	3,509	3,841	4,059	4,300	3,300	3,300	0.0%
35	Motor Pool (operating)	35,799	40,291	41,897	41,956	42,361	34,474	-18.6%
36	Motor Pool (replacement)	-	12,894	12,894	12,894	12,830	46,685	263.9%
37	Professional/Control Physician	10,000	10,000	10,000	10,000	10,000	23,800	138.0%
39	Medical Supp/Equip	21,329	24,877	21,582	21,650	32,650	35,400	8.4%
48	Spec Dept. Supplies	1,600	1,549	1,459	1,600	3,600	3,600	0.0%
49	Total Other Operating	134,971	157,676	147,592	156,551	162,891	367,144	125.4%
59	Total Operating	448,369	504,173	522,865	548,817	162,891	367,144	125.4%

**CAPITAL:**

74	Equipment	1,037	13,202	9,307	10,900	11,400	1,800	
79	Total Capital	1,037	13,202	9,307	10,900	11,400	1,800	
<b>DEPT TOTAL</b>		<b>449,406</b>	<b>517,375</b>	<b>532,172</b>	<b>559,717</b>	<b>174,291</b>	<b>368,944</b>	<b>111.7%</b>

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

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>PERSONNEL:</b>								
11	Salaries	368,053	307,909	385,837	406,230	-	-	
12	Temporary Employees	37,407	116,440	5,030	11,155	-	-	
13	Employee Benefits	204,065	167,859	190,732	202,719	-	-	
14	Uniform Allowance	4,250	4,491	5,846	6,000	-	-	
15	Overtime	63,390	76,573	44,966	46,175	-	-	
19	Total Personnel	677,164	673,273	632,410	672,279	-	-	

**OTHER OPERATING:**

21	Books,sbscrptn&mbrship	265	-	-	1,865	1,865	-	
23	Meetings/Training	528	16,409	8,619	13,475	18,975	-	
25	Equip Supplies/Maint	1,253	757	713	1,275	1,350	-	
35	Motor Pool (operating)	21,491	24,189	25,152	25,188	25,431	-	
36	Motor Pool (replacement)	13,225	13,225	13,225	13,225	13,225	-	
39	Medical Supp/Equip	9,951	9,951	10,000	10,000	10,000	-	
48	Spec Dept. Supplies	-	-	-	-	-	-	
49	Total Other Operating	46,713	64,531	57,709	65,028	70,846	-	
59	Total Operating	723,876	737,803	690,119	737,307	70,846	-	

**CAPITAL:**

74	Equipment	7,397	22,358	-	-	-	-	
79	Total Capital	7,397	22,358	-	-	-	-	
<b>DEPT TOTAL</b>		<b>731,273</b>	<b>760,162</b>	<b>690,119</b>	<b>737,307</b>	<b>70,846</b>	<b>-</b>	

FUND:#10-GENERAL								
DEPARTMENT: PUBLIC WORKS								
ACCOUNT#: 60								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 2 FTEs								
11	Salaries	98,297	108,144	107,562	108,051	110,201	97,620	-11.4%
12	Temporary Employees	13,687	7,872	9,922	12,000	20,000	2,500	-87.5%
13	Employee Benefits	62,933	64,470	56,141	60,076	57,874	49,100	-15.2%
14	Uniforms	5,125	8,977	8,552	9,000	9,000	7,700	-14.4%
15	Overtime	1,932	5,917	2,448	2,500	2,900	1,300	-55.2%
16	St.Light Temp/OT	3,772	2,844	1,074	3,000	3,000	-	-100.0%
19	Total Personnel	185,747	198,225	185,698	194,627	202,975	158,220	-22.0%
OTHER OPERATING:								
23	Meeting/Training	2,237	3,651	4,772	4,850	5,600	4,600	-17.9%
24	Office Supplies/Postage	2,934	3,946	3,755	4,100	7,100	8,300	16.9%
25	Equip Supplies/Maint	50,618	45,968	46,004	48,800	50,100	21,100	-57.9%
26	Bldg & Grnds Spply/Maint	7,407	15,007	8,088	11,800	26,800	16,800	-37.3%
27	Utilities	-	-	57,768	60,000	-	-	-
35	Motor Pool (oper)	23,763	26,746	27,811	27,811	28,120	22,985	-18.3%
36	Motor Pool (replacement)	18,586	10,786	10,566	10,566	3,776	11,180	196.1%
46	PPE	2,595	3,030	3,678	3,800	3,600	3,600	0.0%
48	Safety Supply	95	-	-	-	-	-	-
55	St.Light Maint Supplies	54,878	51,979	10,949	3,500	48,500	-	-100.0%
49	Total Other Operating	163,113	161,113	173,391	175,227	173,596	88,565	-49.0%
59	Total Operating	348,860	359,337	359,089	369,854	376,571	246,785	-34.5%
CAPITAL:								
74	Equipment	6,387	-	103,370	106,800	70,000	-	-
79	Total Capital	6,387	-	103,370	106,800	70,000	-	-
99	DEPT TOTAL	355,247	359,337	462,459	476,654	446,571	246,785	-44.7%

FUND: #10-GENERAL								
DEPARTMENT: STREETS AND ROADS								
ACCOUNT #: 61								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 5 FTEs								
11	Salaries & wages	248,548	274,206	264,081	301,832	335,587	368,310	9.8%
12	Temporary employees	10,644	10,512	15,319	24,000	24,000	27,000	12.5%
13	Employee Benefits	158,566	163,146	149,248	166,368	208,031	180,370	-13.3%
15	Overtime	17,271	12,139	10,469	16,200	16,800	17,960	6.9%
16	St. Light Temp/OT	-	-	-	-	-	3,000	-
19	Total Personnel	435,028	460,003	439,118	508,400	584,418	596,640	2.1%
OTHER OPERATING:								
23	Training/meetings	2,477	2,629	5,353	5,400	4,800	6,100	27.1%
25	Equipment Maint	9,433	4,954	2,593	9,800	9,800	9,800	0.0%
35	Motor Pool (oper)	82,711	93,091	96,801	96,938	97,875	98,022	0.2%
36	Motor Pool (replacement)	40,409	40,409	45,699	45,699	47,196	43,021	-8.8%
37	Professional Services	-	-	-	-	-	40,000	-
41	Street Signs	13,230	20,554	17,113	17,500	27,500	32,500	18.2%
43	Slurry Seal/Crack seal	63,043	100,000	349,431	350,000	-	-	-
45	Street Materials/Maint	182,850	195,841	211,070	224,600	279,600	229,600	-17.9%
47	Street Light Power	-	-	-	-	-	60,000	-
55	St. Light Maint Supplies	-	-	-	-	-	48,500	-
49	Total Other Operating	394,153	457,479	728,060	749,937	466,771	567,543	21.6%
59	Total Operating	829,181	917,482	1,167,178	1,258,337	1,051,189	1,164,183	10.7%
CAPITAL:								
72	Impact Fee Improv	172,424	-	-	50,000	50,000	40,000	-20.0%
73	Improvements	-	-	14,749	20,000	20,000	20,000	0.0%
74	Equipment	122,680	3,000	-	-	-	-	-
79	Total Capital	295,104	3,000	14,749	70,000	70,000	60,000	-14.3%
TRANSFERS:								
81	To Capital Improvements Fund #38 (Slurry Seal)	-	271,891	-	-	350,000	350,000	0.0%
89	Total Transfers	-	271,891	-	-	350,000	350,000	0.0%
99	DEPT TOTAL	1,124,286	1,192,373	1,181,927	1,328,337	1,471,189	1,574,183	7.0%

**FUND: GENERAL**  
**DEPARTMENT: PARKS**  
**ACCOUNT #: 64**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 6 FTEs								
11	Salaries	181,036	195,993	205,362	205,848	208,516	344,810	65.4%
12	Temporary Employees	72,535	67,817	74,358	74,360	71,000	95,000	33.8%
13	Employee Benefits	110,647	105,478	110,217	112,992	117,926	172,220	46.0%
15	Overtime	7,230	12,548	12,636	12,700	15,000	22,170	47.8%
19	Total Personnel	371,448	381,835	402,574	405,900	412,442	634,200	53.8%

**OTHER OPERATING:**

21	Books, subscrip & member	414	150	520	550	800	1,700	112.5%
23	Meetings & training	4,063	4,570	5,180	5,200	5,500	8,850	60.9%
24	Office spply/postage	343	331	-	80	480	480	0.0%
25	Equipment Maintenance	5,491	3,976	8,702	8,800	14,500	14,775	1.9%
26	Bldg & grounds supply/maintenance	143,130	148,718	170,253	170,309	156,259	136,759	-12.5%
27	Elec Utility-shed/restrm	6,812	7,151	8,759	8,800	9,000	10,000	11.1%
29	Secondary/Park Water	12,300	28,700	30,725	30,749	28,700	32,000	11.5%
35	Motor Pool (oper)	52,193	58,744	61,084	61,091	61,761	100,412	62.6%
36	Motor Pool (replacement)	34,161	36,111	48,071	48,072	37,757	60,117	59.2%
37	Professional Services	-	-	-	-	-	38,140	
51	Culinary Water Use	7,900	-	-	-	20,000	-	-100.0%
59	Total Other Operating	266,806	288,451	333,293	333,651	334,757	403,233	20.5%
69	Total Operating	638,255	670,286	735,867	739,551	747,199	1,037,433	38.8%

**CAPITAL:**

73	Improvements	17,969	24,653	17,905	17,920	57,000	20,000	-64.9%
74	Equipment	-	-	-	-	25,000	21,000	-16.0%
76	Engineering	-	187	-	-	300	2,000	566.7%
79	Total Capital	17,969	24,840	17,905	17,920	82,300	43,000	-47.8%
99	DEPT TOTAL	656,224	695,126	753,772	757,471	829,499	1,080,433	30.3%

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

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
11	Salaries	27,053	31,614	35,093	37,648	33,346	57,270	71.7%
12	Temporary employees	-	-	1,058	2,250	6,400	5,000	-21.9%
13	Employee Benefits	16,388	17,262	19,766	20,227	18,751	27,510	46.7%
15	Overtime	2,712	2,082	2,758	2,800	2,500	3,740	49.6%
19	Total Personnel	46,153	50,958	58,675	62,925	60,997	93,520	53.3%

**OTHER OPERATING:**

24	Office supply/postage	79	41	84	600	600	600	0.0%
25	Equip supply/maint	5,182	4,286	2,069	4,450	4,450	4,800	7.9%
26	Bldg & grnds spply/maint	6,989	6,698	5,022	6,200	6,200	6,700	8.1%
27	Electric Utility	450	439	389	390	340	500	47.1%
28	Inscriptions	-	785	1,835	1,850	900	2,000	122.2%
35	Motor Pool (oper)	9,456	10,643	11,067	11,083	11,190	9,087	-18.8%
36	Motor Pool (replacement)	7,911	7,911	9,411	9,411	9,439	751	-92.0%
51	Culinary Water Usage	-	-	-	-	-	-	
49	Total Other Operating	30,066	30,803	29,877	33,984	33,119	24,438	-26.2%
59	Total Operating	76,219	81,761	88,552	96,909	94,116	117,958	25.3%

**CAPITAL:**

73	Imprvmt not bldg	10,193	2,875	-	12,000	3,000	-	-100.0%
74	Equipment	-	-	-	-	-	-	
79	Total Capital	10,193	2,875	-	12,000	3,000	-	-100.0%
99	DEPT TOTAL	86,412	84,636	88,552	108,909	97,116	117,958	21.5%

FUND:#10 - GENERAL								
DEPARTMENT: RECREATION ADMIN.								
ACCOUNT #: 68								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 6 FTEs								
11	Salaries	269,184	297,924	355,946	356,791	361,713	321,210	-11.2%
12	Temporary employees	4,954	8,959	11,562	18,000	18,000	13,000	-27.8%
13	Benefits	118,564	140,598	146,818	163,187	167,615	120,140	-28.3%
14	Uniforms	-	982	506	1,000	1,500	1,500	0.0%
15	Overtime	-	181	-	4,000	4,000	1,600	-60.0%
19	Total Personnel	392,702	448,644	514,831	542,978	552,828	457,450	-17.3%
OTHER OPERATING:								
21	Books, sbscrptns, & mmbrrshp	3,208	3,036	3,796	7,930	8,180	8,224	0.5%
22	Public notices	1,257	437	1,745	6,200	6,200	3,100	-50.0%
23	Meetings/training	3,360	5,283	5,410	13,300	14,470	10,870	-24.9%
24	Office spply/postage	2,909	4,497	3,700	5,600	5,600	5,000	-10.7%
25	Equip spply/maint	2,633	1,003	1,169	6,000	4,800	4,300	-10.4%
26	Bldg & Grnds spply/maint	21,810	9,459	10,036	26,700	18,700	16,700	-10.7%
30	Credit Card Transaction fees	4,335	4,397	4,459	4,500	5,100	5,100	0.0%
35	Motor Pool (oper)	6,079	6,842	7,115	7,125	7,193	13,159	82.9%
36	Motor Pool (replacement)	-	-	-	-	-	6,450	
37	Professional/Tech	1,295	552	-	1,600	2,500	-	-100.0%
40	Community Center	783	7,262	24,615	38,275	30,874	18,694	-39.5%
47	Parks & Facilities	9,099	21,340	4,205	5,500	20,300	16,950	-16.5%
53	Hardship Assistance	-	65	-	500	500	500	0.0%
49	Total Other Operating	56,768	64,173	66,249	123,230	124,417	109,047	-12.4%
59	Total Operating	449,469	512,817	581,080	666,208	677,245	566,497	-16.4%
CAPITAL:								
74	Equipment	-	-	-	-	20,000	-	-100.0%
79	Total Capital	-	-	-	-	20,000	-	-100.0%
99	DEPT TOTAL	449,469	512,817	581,080	666,208	697,245	566,497	-18.8%

FUND:#10 - GENERAL								
DEPARTMENT: RECREATION PROGRAMS								
ACCOUNT #: 69								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
12	Temporary employees	-	-	-	-	136,380	117,650	-13.7%
13	Employee Benefits	8,017	7,607	8,418	13,000	20,457	10,589	-48.2%
19	Total Personnel	8,017	7,607	8,418	13,000	156,837	128,239	-18.2%
OTHER OPERATING:								
27	Electric Utility	31,391	35,010	38,288	32,000	38,200	45,000	17.8%
28	Gas Utility	2,048	2,066	905	2,500	2,500	2,500	0.0%
61	Concessions	2,628	312	3,150	3,250	3,250	3,250	0.0%
62	Adult Sports	53,766	55,837	56,453	102,325	90,975	65,500	-28.0%
63	Youth Sports	153,976	134,717	157,567	180,200	93,000	83,200	-10.5%
64	Instructional Classes	9,342	9,416	7,438	22,150	11,650	8,550	-26.6%
65	Pickleball	1,169	1,015	-	6,300	3,400	3,400	0.0%
66	Spec. Events/ Activities	28,332	31,495	31,907	47,700	44,900	34,500	-23.2%
69	Total Programs	282,652	269,868	295,707	396,425	287,875	245,900	-14.6%
CAPITAL:								
74	Equipment	-	-	-	-	-	8,000	
79	Total Capital	-	-	-	-	-	8,000	
99	DEPT TOTAL	290,669	277,476	304,125	409,425	444,712	382,139	-14.1%
TOTAL RECREATION		740,138	790,292	885,206	1,075,633	1,141,957	948,636	-16.9%

FUND:#10 - GENERAL								
DEPARTMENT: IT								
ACCOUNT #: 70								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL: 1 FTE								
11	Salaries	-	-	-	-	-	34,560	
13	Employee Benefits	-	-	-	-	-	8,370	
19	Total Personnel	-	-	-	-	-	42,930	
OTHER OPERATING:								
21	Books, sbscrptns, & mmbrship	-	-	-	-	-	550	
23	Meetings/Trainings	-	-	-	-	-	-	
25	Equipment Supplies and Maintenance	-	-	-	-	-	4,700	
37	Professional Services	-	-	-	-	-	138,600	
69	Total Other Operating	-	-	-	-	-	143,850	
69	Total Operating	-	-	-	-	-	186,780	
CAPITAL:								
74	Equipment	-	-	-	-	-	14,200	
79	Total Capital	-	-	-	-	-	14,200	
99	DEPT TOTAL	-	-	-	-	-	200,980	

FUND:#10 - GENERAL								
DEPARTMENT: HERITAGE DAYS CELEBRATION								
ACCOUNT #: 71								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
OTHER OPERATING:								
11	Salary	8,687	8,069	8,254	9,188	22,900	-	-100.0%
12	Temporary Employees	-	-	-	-	-	4,850	
13	Benefits	4,618	2,294	4,171	4,618	4,618	388	-91.6%
41	Advertising	7,151	3,454	3,634	8,200	8,200	5,500	-32.9%
63	Sound System/stage	28,231	15,214	15,230	17,300	17,300	18,300	5.8%
64	Booths setup/entertain	49,946	52,766	51,224	60,320	59,400	56,000	-5.7%
65	Fireworks	41,000	20,500	21,115	21,150	21,500	25,100	16.7%
66	Miscellaneous Activities	38,482	15,894	13,712	31,150	27,300	18,100	-33.7%
69	Total Activities	178,115	118,190	117,339	151,926	161,218	128,238	-20.5%
99	DEPT TOTAL	178,115	118,190	117,339	151,926	161,218	128,238	-20.5%

FUND:#10 - GENERAL								
DEPARTMENT: TRANSFERS								
ACCOUNT #: 80								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 PROPOSED	FY 26-27 PROPOSED	% Change
TRANSFERS:								
20	Trans-Parks Projects \$	65,000	-	-	-	-	-	
21	Trans to Parks Projects Fund # 34 (Park Impact Fees)	90,739	122,496	134,793	150,000	240,000	140,000	-6.7%
22	Trans to Cap Impr Fund #38 (Property Tax for Roads)	544,640	544,640	544,640	544,640	544,640	544,640	0.0%
22	Trans to Cap Impr Fund #38 (Gas Sales Tax for Roads)	545,613	379,570	-	460,000	460,000	480,000	4.3%
25	Trans to Cap Impr Fund #38 (1x Transfer)	-	-	-	-	500,000	-	
99	DEPT TOTAL	1,245,992	1,046,706	679,433	1,154,640	1,744,640	1,164,640	-33.2%
GENERAL FUND TOTAL OPERATING EXPENSE		15,002,971	14,163,459	14,473,519	15,876,848	16,951,045	17,202,028	1.5%
GENERAL FUND REVENUE DIFFERENCE		(1,130,359)	444,167	1,397,575	(242,910)	-	-	

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

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>REVENUES:</b>								
3357	Transfer from Gen Fund	65,000	-	-	-	-	-	
3720	Use of Fund Balance	-	-	-	545,378	409,594	-	
3490	Motor Pool	2,610	2,972	3,090	3,095	3,124	-	-100.0%
3491	User Fee/Gen Fund	403,536	437,115	465,046	465,046	470,201	552,516	17.5%
3492	User Fee/Water Fund	99,843	112,373	116,851	116,851	118,146	63,311	-46.4%
3493	User Fee/Sewer Fund	35,921	40,429	42,040	42,040	42,506	20,419	-52.0%
3494	User Fee/Storm Fund	42,123	47,409	49,299	49,299	49,845	44,499	-10.7%
3495	User Fee/Solid Waste Fund	55,141	62,061	64,534	64,534	65,249	30,769	-52.8%
3496	User Fee/SSSSD	3,132	3,525	3,665	3,665	3,706	3,271	-11.7%
3497	User Fee/RDA	5,514	6,206	6,453	6,463	6,525	6,179	-5.3%
3491	Replacement/Gen Fund	339,336	354,710	389,792	389,792	324,723	374,787	15.4%
3492	Replacement/Water Fund	43,952	41,205	51,995	51,995	37,757	42,141	11.6%
3493	Replacement/Sewer Fund	17,529	15,569	22,259	22,259	40,759	32,877	-19.3%
3494	Replacement/Storm Fund	29,826	29,826	36,516	36,516	48,311	57,054	18.1%
3495	Replacement/Solid Waste Fund	2,920	2,920	2,920	2,920	3,776	23,600	525.0%
3496	Replacement/SSSSD	-	-	-	-	-	4,090	
3497	Replacement/RDA	-	-	-	-	-	511	
3490	Replacement/Motor Pool	-	-	-	-	-	1,778	
3610	Interest	20,096	18,067	17,438	2,500	2,500	13,500	440.0%
3615	Insurance payments	-	-	500	-	-	-	
3640	Disposal/Sale of Assets	4,845	56,016	35,850	15,000	15,000	15,000	0.0%
3690	Misc/Reimbursements	-	4,791	7,887	-	-	-	
3999	Total Revenues	1,171,324	1,235,193	1,316,136	1,817,353	1,641,722	1,286,302	-21.6%

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

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>PERSONNEL:</b>								
4011	Salary/Wages	132,896	131,753	138,889	143,275	133,522	150,140	12.4%
4013	Employee Benefits	78,687	76,185	78,704	69,433	77,393	53,890	-30.4%
4014	Pension Expense	(7,582)	(2,517)	-	-	-	-	
4015	Overtime	129	121	601	500	500	650	30.0%
4019	Total Personnel	204,130	205,542	218,193	213,208	211,415	204,680	-3.2%

<b>OTHER OPERATING:</b>								
4023	Meetings/Training	435	185	681	900	2,900	2,900	0.0%
4024	Shop/office oper.	5,586	5,586	5,157	5,500	5,500	5,500	0.0%
4025	Equip supply/maint	116,219	108,576	124,040	123,000	123,000	123,000	0.0%
4026	Bldg supply/maint	1,589	4,586	5,272	5,000	5,000	13,000	160.0%
4027	Electric Utility	9,745	9,875	12,395	8,800	8,800	13,500	53.4%
4028	Gas Utility	14,814	15,682	10,273	9,200	9,200	11,000	19.6%
4029	Gasoline/Diesel	192,372	166,946	117,710	214,500	214,500	195,000	-9.1%
4033	Bank/interest charges	224	468	613	380	600	600	0.0%
4035	Motor Pool -Oper/Maint	2,610	2,972	3,090	3,090	3,090	-	-100.0%
4036	Motor Pool -replacement	-	-	-	-	-	1,778	
4041	Insurance	89,668	89,763	92,577	92,577	97,500	105,000	7.7%
4048	Spec. dept supply	-	-	-	100	100	-	-100.0%
4054	Interest Expense	239	-	-	-	-	-	
4067	Vehicle lease	21,352	57,939	43,650	45,000	45,000	51,000	13.3%
4049	Total Other Operating	454,853	462,578	415,458	508,047	515,190	522,278	1.4%
4059	Total Operating	658,983	668,121	633,651	1,222,160	726,605	726,958	0.0%

<b>CAPITAL:</b>								
4070	Vehicle purchase	489,123	310,656	769,267	595,264	459,792	242,000	-47.4%
4071	Land Purchase	-	-	-	-	-	20,000	
4074	Equipment	-	-	-	-	-	20,500	
<b>TOTAL CAPITAL</b>		489,123	310,656	769,267	595,264	459,792	282,500	-38.6%
4099	DEPT TOTAL	1,148,105	978,776	1,402,919	1,817,424	1,186,396	1,009,458	-14.9%

<b>REVENUE TO EXPENSE DIFFERENCE:</b>								
(Decreased Fund Balance)/Increased Fund Balance		23,219	256,417	(86,783)	(71)	455,326	276,844	

**FUND: ENTERPRISE**  
**DEPT: WATER**  
**ACCT #: 51**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>OPERATING REVENUE:</b>								
3710	Water metered sales	2,132,545	2,253,512	2,299,173	2,350,000	3,301,800	2,750,000	-16.7%
3718	Sale of materials	10,640	21,311	24,398	12,500	12,500	30,000	140.0%
3720	Use of Fund Balance	-	-	-	335,427	219,752	440,017	
3723	Park/Cemetery Water Use	7,900	-	-	7,900	7,900	-	-100.0%
3770	Cust. Initialization fee	7,240	6,240	6,205	10,400	10,400	7,000	-32.7%
3780	Temporary connect fee	798	1,092	945	2,000	2,000	2,000	0.0%
3790	Delinquent & shut off fee	95,840	139,345	119,316	85,000	85,000	120,000	41.2%
3799	Total Operating	2,254,963	2,421,500	2,450,037	2,803,227	3,639,352	3,349,017	-8.0%
<b>OTHER REVENUE:</b>								
3390	Bureau of Reclamation Grant	-	-	18,050	720,000	-	1,000,000	
3610	Interest	133,997	260,120	187,322	8,000	8,000	80,000	900.0%
3622	Water Sys Impact fee	91,880	168,578	178,379	147,000	-	220,000	
3690	Miscellaneous	6,813	50	-	-	-	-	
3899	Total Non-Operating	232,691	428,748	383,750	875,000	8,000	1,300,000	16150.0%
3999	TOTAL REVENUE	2,487,654	2,850,248	2,833,787	3,678,227	3,647,352	4,649,017	27.5%

**FUND: ENTERPRISE**  
**DEPT: WATER**  
**ACCT #: 51**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>PERSONNEL: 5 FTEs</b>								
4011	Salaries	271,933	299,613	319,077	306,728	316,732	302,750	-4.4%
4012	Temps	10,458	15,810	6,486	24,000	24,000	15,000	-37.5%
4013	Employee benefits	167,727	171,078	177,173	168,386	191,093	155,770	-18.5%
4014	Pension Expense	(16,078)	(5,492)	(3,567)	-	-	-	
4015	Overtime	8,163	7,550	10,329	18,850	18,850	15,640	-17.0%
4017	Meter Reader	18,306	-	-	-	-	-	
4019	Total Personnel	460,509	488,559	509,498	519,797	550,675	489,160	-11.2%
<b>OTHER OPERATING:</b>								
4021	Administrative Services	354,719	361,429	402,403	402,539	494,566	507,580	2.6%
4022	Bad Debt	48	1,100	644	1,440	1,440	1,440	0.0%
4023	Meetings/training	3,484	5,932	6,387	6,500	6,700	6,700	0.0%
4025	Equip spply/maint	88,472	83,529	86,955	74,800	74,800	84,160	12.5%
4026	Samples & Testing	8,075	7,133	13,625	11,530	11,530	11,530	0.0%
4027	Electric Utility	5,910	24,247	35,811	27,000	28,000	42,000	50.0%
4028	Gas Utility	-	-	-	400	400	400	0.0%
4029	Secondary Water	5,026	7,220	3,840	5,000	5,000	5,000	0.0%
4033	Bank/interest charges	1,057	396	469	630	630	630	0.0%
4035	Motor Pool (oper)	99,843	112,373	116,851	117,017	118,148	63,311	-46.4%
4036	Motor Pool (replacement)	43,952	41,205	51,995	51,995	37,757	42,141	11.6%
4037	Professional/Technical	-	3,460	21,180	4,500	4,500	5,500	22.2%
4039	Source of supply	458,546	473,118	510,701	539,181	608,709	688,265	13.1%
4059	Total Other Operating	1,069,131	1,121,142	1,250,861	1,618,081	1,392,180	1,458,657	4.8%
4069	Total Operating	1,529,641	1,609,700	1,760,359	2,137,878	1,942,855	1,947,817	0.3%
<b>CAPITAL:</b>								
4071	Meters/hydrants	125,543	50,697	180,396	143,100	171,100	182,000	6.4%
4072	Improve-impact	22,481	194,417	120,317	1,504,342	-	1,500,000	
4073	Improvements	34,779	45,194	37,594	62,600	503,400	62,600	-87.6%
4074	Equipment	-	5,481	1,773	46,000	36,163	24,000	-33.6%
4075	Ductile Iron Maintenance/Replacement	-	-	-	-	-	881,600	
4076	Engineering	30,999	15,185	25,718	5,000	5,000	5,000	0.0%
4079	Total Capital	213,801	310,973	365,798	1,761,042	715,663	2,655,200	271.0%
<b>DEBT SERVICE:</b>								
9063	Bond	-	-	-	-	-	-	
9073	Bond Interest	-	-	-	-	-	46,000	
9079	Total Debt Service	-	-	-	-	-	46,000	
<b>DEPT TOTAL</b>		<b>2,232,090</b>	<b>2,461,474</b>	<b>2,126,157</b>	<b>4,486,720</b>	<b>2,658,518</b>	<b>4,649,017</b>	<b>74.9%</b>
<b>REVENUE TO EXPENSE DIFFERENCE:</b>								
(Decreased Fund Balance)/Increased Fund Balance		255,563	388,774	707,630	(808,493)	988,834	-	

FUND: ENTERPRISE								
DEPT: SEWER								
ACCT #: 52								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>OPERATING REVENUE:</b>								
3720	Use of Fund Balance	-	-	-	365,423	596,939	-	-100.0%
3732	Service fee	2,327,799	2,449,585	2,601,244	2,550,000	2,863,088	2,997,000	4.7%
3744	Wheeling fee	7,558	3,779	-	3,778	3,778	3,778	0.0%
3739	Total Operating Rev	2,335,357	2,453,364	2,601,244	2,919,201	3,463,805	3,000,778	-13.4%
<b>NON-OPERATING REVENUE:</b>								
3610	Interest	27,633	23,487	34,877	3,200	3,200	18,000	462.5%
3622	Impact fee-payback	4,294	8,012	7,509	7,910	7,910	8,000	1.1%
3749	Total Non-Oper Rev	31,927	31,499	42,386	11,110	11,110	26,000	134.0%
3799	DEPT TOTAL	2,367,284	2,484,862	2,643,629	2,930,311	3,474,915	3,026,778	-12.9%
<b>FUND: ENTERPRISE</b>								
<b>DEPT: SEWER</b>								
<b>ACCT #: 52</b>								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>PERSONNEL:</b>								
4011	Salaries	119,425	140,624	132,169	136,536	126,401	120,320	-4.8%
4012	Temporary Employees	9,425	-	4,481	12,000	12,000	13,900	15.8%
4013	Employee Benefits	74,992	79,179	78,180	85,819	79,681	68,290	-14.3%
4014	Pension Expense	(7,297)	(2,469)	11,353	-	-	-	
4015	Overtime	1,551	3,475	1,891	2,400	2,900	3,260	12.4%
4019	Total Personnel	198,096	220,810	228,074	238,298	220,982	205,770	-6.9%
<b>OTHER OPERATING:</b>								
4021	Administrative Services	125,638	128,015	159,224	164,358	195,692	200,840	2.6%
4023	Meeting & Training	1,551	1,966	4,140	4,300	5,500	5,500	0.0%
4025	Equip spply/maint	15,763	15,739	11,177	19,900	19,900	19,900	0.0%
4033	Bank/interest charges	280	415	404	460	460	460	0.0%
4035	Motor Pool (o & m)	35,921	40,429	42,040	42,100	42,506	20,419	-52.0%
4036	Motor Pool (replacement)	17,529	15,569	22,259	22,259	40,759	32,877	-19.3%
4037	Professional Services	-	-	-	500	500	500	0.0%
4039	Sewer District	1,857,661	1,851,043	1,871,053	1,906,362	2,000,000	2,050,000	2.5%
4040	West Point Wheeling	-	-	-	4,985	4,985	4,985	0.0%
4059	Total Other Operating	2,054,344	2,053,175	2,110,297	2,165,224	2,310,302	2,335,481	1.1%
4069	Total Operating	2,252,440	2,273,985	2,338,371	2,553,465	2,531,284	2,541,251	0.4%
<b>CAPITAL EXPENSES:</b>								
4073	Improvements	182,709	12,641	2,900	205,000	160,000	200,000	25.0%
4074	Equipment	68,000	4,000	3,780	173,500	300,000	10,000	-96.7%
4076	Engineering	-	-	-	-	5,000	5,000	0.0%
4079	Total Capital Expenses	250,709	16,641	6,679	378,500	465,000	215,000	-53.8%
<b>TRANSFERS:</b>								
4080	Transfer to Sewer District	10,000	-	-	-	-	-	
4099	DEPT TOTAL	2,513,149	2,290,625	2,345,050	2,782,022	2,996,284	2,756,251	-8.0%
<b>REVENUE TO EXPENSE DIFFERENCE:</b>								
(Decreased Fund Balance)/Increased Fund Balance		(145,865)	194,237	298,579	148,289	478,631	270,527	

**FUND: ENTERPRISE**  
**DEPT: STORM DRAIN**  
**ACCT #: 53**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>OPERATING REVENUE:</b>								
3370	Use of Fund Balance	-	-	-	433,088	570,785	-	
3732	Service fee	523,308	644,428	767,413	750,000	1,201,581	901,200	-25.0%
3739	Total Operating Rev	523,308	644,428	767,413	1,183,088	1,772,366	901,200	-49.2%
<b>NON-OPERATING REVENUE:</b>								
3610	Interest	44,817	42,152	40,885	2,180	2,180	32,000	1367.9%
3622	Impact Fee (Development)	74,992	91,896	84,892	70,000	-	84,000	
3623	SWPPP plan checks	2,209	2,600	2,700	3,000	3,000	3,000	0.0%
3690	Sundry	257	-	-	-	-	-	
3720	Carryover Impact fees	-	-	-	586,000	270,000	300,000	11.1%
3749	Total Non-Oper Rev	122,275	136,648	128,477	661,180	275,180	419,000	52.3%
3799	DEPT TOTAL	645,584	781,076	895,890	1,843,994	2,047,547	1,320,200	-35.5%

**FUND: ENTERPRISE**  
**DEPT: STORM DRAIN**  
**ACCT #: 53**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
<b>PERSONNEL:</b>								
4011	Salaries	142,442	154,580	155,606	156,883	190,555	167,250	-12.2%
4012	Temp Employees	2,496	9,884	7,457	22,000	22,000	13,900	-36.8%
4013	Employee Benefits	87,584	91,342	89,873	101,848	117,073	90,520	-22.7%
4014	Pension Expense	(8,245)	(2,788)	4,477	-	-	-	
4015	Overtime	2,652	1,142	1,016	1,800	2,300	6,160	167.8%
4019	Total Personnel	226,928	254,159	258,429	282,531	331,928	277,830	-16.3%

<b>OPERATING:</b>								
4021	Administrative Service	125,638	128,015	120,625	120,655	148,251	152,160	2.6%
4023	Meeting/Training	2,107	1,831	1,423	1,700	5,350	5,350	0.0%
4024	Supply Maintenance	1,117	1,561	1,955	2,800	3,000	3,000	0.0%
4025	Equipment Supply/Maint	24,170	26,397	19,555	30,150	30,400	30,400	0.0%
4033	Bank/interest charges	97	132	151	205	205	205	0.0%
4035	Motor Pool (oper)	42,123	47,409	49,299	49,369	49,845	44,499	-10.7%
4036	Motor Pool (replacement)	29,826	29,826	36,516	36,516	48,311	57,054	18.1%
4040	West Point Wheeling	-	21	-	3,080	3,080	3,080	0.0%
4047	Land Drain Maintenance	5,377	3,457	4,399	7,000	7,000	7,000	0.0%
4058	Coalition Expenses	3,004	3,633	3,633	3,900	3,700	3,700	0.0%
4059	Total Expenses	233,458	242,282	237,555	255,375	299,142	306,448	2.4%
4069	Total Operating	460,387	496,441	495,985	537,906	631,070	584,278	-7.4%

<b>CAPITAL EXPENSES:</b>								
4072	Improvements (Impact)	341,904	11,333	7,915	766,000	270,000	300,000	11.1%
4073	Improvements	29,568	199,356	-	165,000	175,000	192,000	9.7%
4074	Equipment	-	4,000	1,932	173,500	300,000	-	-100.0%
4076	Engineering	-	23,623	21,572	3,500	3,500	3,500	0.0%
4079	Total Capital	371,472	238,312	31,418	1,108,000	748,500	495,500	-33.8%
4099	DEPT TOTAL	831,859	734,753	527,403	1,645,906	1,379,570	1,079,778	-21.7%

<b>REVENUE TO EXPENSE DIFFERENCE:</b>								
(Decreased Fund Balance)/Increased Fund Balance		(186,276)	46,323	368,487	198,088	667,977	240,422	

FUND: ENTERPRISE								
DEPT: SOLID WASTE								
ACCT #: 54								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3610	Interest	17,902	18,997	22,468	2,080	2,080	15,000	621.2%
3720	Use of Fund Balance	-	-	-	16,794	99,946	102,029	
3630	Garbage Can Transport Fee	1,850	5,127	5,345	-	-	5,000	
3731	Service fees	1,855,724	2,029,962	2,153,101	2,000,000	2,088,080	2,312,000	15.6%
3799	DEPT TOTAL	1,873,626	2,054,085	2,180,914	2,018,874	2,190,106	2,429,029	20.3%

FUND: ENTERPRISE								
DEPT: SOLID WASTE								
ACCT #: 54								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
4011	Salaries	83,857	91,866	95,350	88,268	80,292	108,920	35.7%
4012	Temp Employees	-	-	-	800	800	-	-100.0%
4013	Employee Benefits	54,057	54,519	58,032	51,035	46,711	90,520	93.8%
4014	Pension Expense	(4,723)	(1,585)	3,268				
4015	Overtime	141	1,386	60	800	800	4,920	515.0%
4019	Total Personnel	133,332	146,186	156,710	141,055	128,603	204,360	58.9%

OPERATING:								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
4021	Administrative Service	224,474	228,720	268,269	268,359	329,127	338,390	2.8%
4025	Equipment Maintenance	297	311	318	450	450	450	0.0%
4033	Bank/interest charges	221	360	330	460	460	460	0.0%
4035	Motor Pool (oper)	55,141	64,981	67,454	64,626	65,249	30,769	-52.8%
4036	Motor Pool (replacement)	2,920	-	-	2,920	3,776	23,600	525.0%
4039	Dump Charges	884,916	900,856	912,758	883,450	883,450	1,072,000	21.3%
4042	Collection Charges	507,754	537,749	561,312	514,620	536,749	625,000	16.4%
4045	Special Clean-ups	52,026	58,356	40,688	50,000	50,000	50,000	0.0%
4059	Total Expenses	1,727,749	1,791,333	1,851,130	1,784,885	1,869,261	2,140,669	14.5%
4069	Total Operating	1,861,081	1,937,518	2,007,840	1,944,474	1,997,864	2,345,029	17.4%

CAPITAL EXPENSES:								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
4074	Equipment	102,159	50,912	69,979	89,000	84,000	84,000	0.0%
4079	Total Capital	102,159	50,912	69,979	89,000	84,000	84,000	0.0%
4099	DEPT TOTAL	1,963,240	1,988,431	2,077,820	2,014,941	2,081,864	2,429,029	16.7%

REVENUE TO EXPENSE DIFFERENCE:								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
	(Decreased Fund Balance)/Increased Fund Balance	(89,614)	65,655	103,094	3,933	108,242	-	

FUND: NON-EXPENDABLE TRUST								
DEPT: CEMETERY PERPETUAL CARE								
ACCT#: 71								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3482	Perpetual Care Fees	23,025	26,900	32,600	32,840	32,840	38,000	15.7%
3483	Niche perpetual care fee	900	600	-	900	900	900	0.0%
3484	Ossuary perpetual care	-	-	-	-	-	-	
3610	Interest Earned	29,990	44,883	43,101	2,200	2,200	30,000	1263.6%
3612	Recovery from bank loss	-	-	1,069	-	-	-	
3699	DEPT TOTAL	53,915	72,383	76,770	35,940	35,940	68,900	91.7%

FUND: NON-EXPENDABLE TRUST								
DEPT: CEMETERY PERPETUAL CARE								
ACCT#: 71								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
EXPENSES:								
	Misc.	-	-	-	-	-	-	
4099	DEPT TOTAL	-	-	-	-	-	-	
REVENUE TO EXPENSE DIFFERENCE:								
	(Decreased Fund Balance)/Increased Fund Balance	53,915	72,383	76,770	35,940	35,940	68,900	

**FUND: CAPITAL IMPROVEMENT PROJECTS**

**DEPT: Park Construction Projects**

**ACCOUNT # 34**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3610	Interest	43,135	62,235	58,204	12,750	12,750	50,000	292.2%
3671	Transfer from Gen Fund (Impact Fees)	90,739	122,496	134,793	168,000	240,000	140,000	-41.7%
3720	Fund Balance (Impact Fees and Unrestricted)	-	-	-	1,103,000	1,100,000	1,200,000	9.1%
3699	Total Revenue	133,874	184,731	192,997	1,283,750	1,352,750	1,390,000	2.8%

**FUND: CAPITAL IMPROVEMENT PROJECTS**

**DEPT: Park Construction Projects**

**ACCOUNT # 34**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
EXPENDITURES:								
4012	Temporaries	-	1,528	-	-	-	-	-
4013	Benefits	201	957	674	-	-	-	-
4015	Overtime	449	-	129	-	-	-	-
4073	Improvement projects	187,259	48,179	199,685	1,283,750	1,100,000	1,390,000	26.4%
4069	Total Expenditures	187,909	50,664	200,489	1,283,750	1,100,000	1,390,000	26.4%

**REVENUE TO EXPENSE DIFFERENCE:**

(Decreased Fund Balance)/Increased Fund Balance	(54,035)	134,067	(7,492)	-	252,750	-	-	-
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**FUND: CAPITAL IMPROVEMENT FUND - GENERAL**

**DEPT: CAPITAL IMPROVEMENT FUND**

**ACCOUNT # 38 (Revenue)**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3320	Transfer from GF (Slurry Seal)	-	-	-	-	350,000	350,000	0.0%
3320	Transfer from GF (Property Tax for Capital Projects)	-	-	-	-	500,000	-	-100.0%
3369	Grant from County	2,448,903	3,133,596	-	-	-	-	
3370	Sale of Property	-	31,300	-	-	-	-	
3374	Transfer from Fund #37	150,000	-	216,971	225,000	-	-	
3375	Transfer from Fund #38	1,838,729	140,000	-	488,270	-	-	
3390	MISC Government Grants	-	-	20,334	-	-	-	
3610	Interest Earned	217,073	133,050	66,947	21,800	21,800	40,000	83.5%
3670	Transfer from GF (Property Tax for Roads)	490,870	500,650	544,640	544,640	544,640	544,640	0.0%
3671	Transfer from Fund #34	-	271,891	-	-	-	-	
3673	Transfer from GF (Gas Sales Tax for Roads)	599,383	423,560	-	460,000	460,000	480,000	4.3%
3678	CDBG County Grant	-	105,000	-	-	-	-	
3690	Reimburse From State/County	-	-	1,516,000	1,216,000	-	-	
3691	Reimburse from Local	-	-	1,832,131	385,100	-	-	
3790	Local Grants	129,866	-	-	-	-	-	
3795	State Grant	-	-	130,000	-	-	-	
3720	Use of Fund Balance	397,529	1,756,860	288,897	2,963,184	1,392,084	970,000	-30.3%
3399	Total Revenue	6,272,353	6,495,907	4,615,920	6,303,994	3,268,524	2,384,640	-27.0%

**FUND: CAPITAL PROJECT - GENERAL**

**DEPT: CAPITAL IMPROVEMENT PROJECTS FUND**

**ACCOUNT # 38 (Expenditure)**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
CAPITAL EXPENSE:								
4032	Engineering Services	-	-	186,466	250,644	100,644	-	
4043	Slurry Seal	-	-	-	-	-	350,000	
4072	Improvements - Impact	4,044,611	4,633,768	1,157,227	1,645,796	680,796	440,000	-35.4%
4073	Improvements - Not Impact	25,013	432,139	3,030,380	5,688,145	1,523,814	1,524,640	0.1%
4074	Improvements - 3000 W Improvements - City Buildings	-	-	16,847	60,000	-	70,000	
4079	Total Capital	4,069,624	5,065,907	4,390,920	7,644,585	2,305,254	2,384,640	3.4%
TRANSFERS:								
4083	To #46-3375 Police/Fire bldg	1,600,000	1,400,000	-	100,000	-	-	
4084	To #47-3375 2000 W water main	238,729	-	-	388,270	388,270	-	
4085	To #37-3375 Street project	150,000	-	225,000	-	-	-	
4087	To #48-3375 1800 N prject	214,000	30,000	-	-	-	-	
4089	Total Transfers	2,202,729	1,430,000	225,000	488,270	388,270	-	-100.0%
4099	DEPT TOTAL	6,272,353	6,495,907	4,615,920	8,132,855	2,693,524	2,384,640	-11.5%

REVENUE TO EXPENSE DIFFERENCE:

(Decreased Fund Balance)/Increased Fund Balance	-	-	-	(1,828,861)	575,000	-	-	
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FUND: SPECIAL REVENUE								
DEPT: REDEVELOPMENT AGENCY (RDA)								
ACCOUNT #:40								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3610	Interest	10,458	14,273	9,813	4,000	4,000	8,000	100.0%
3720	Use of Fund Balance	-	-	-	266,000	266,000	270,000	1.5%
3699	Total Revenue	10,458	14,273	9,813	270,000	270,000	278,000	3.0%

FUND: SPECIAL REVENUE								
DEPT: REDEVELOPMENT AGENCY (RDA)								
ACCOUNT #:40								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
EXPENDITURES:								
4012	Temporaries	1,230	-	-	-	-	-	
4013	Benefits	888	-	-	-	-	-	
4035	Motor Pool (o & m)	5,514	6,206	6,453	6,454	6,525	6,179	
4036	Motor Pool (replacement)						511	
4073	Improvements	13,181	1,537	-	148,546	263,475	271,821	3.2%
4089	Total Transfers	20,813	7,743	6,453	155,000	270,000	278,511	3.2%

TRANSFERS:								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
4081	St Light \$ to Gen Fund	4,750	-	-	115,000	-	-	
4099	Total Expenses	25,563	7,743	6,453	270,000	270,000	278,000	3.0%

REVENUE TO EXPENSE DIFFERENCE:								
		FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
(Decreased Fund Balance)/Increased Fund Balance		(15,105)	6,530	3,360	-	-	-	

FUND: SPECIAL REVENUE								
DEPT: SANITARY SEWER SPECIAL SERVICE DISTRICT								
ACCOUNT #:42								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3358	System Fee	160,903	186,193	206,305	193,000	215,060	233,400	8.5%
3381	Transfer From Other Fund	10,000	-	-	-	-	-	
3610	Interest	20,239	29,523	29,402	2,060	2,060	20,000	870.9%
3720	Use of Fund Balance	-	-	-	-	-	-	
3743	Initialization fee	16,563	23,200	14,400	20,000	20,000	20,000	0.0%
3699	Total Revenue	207,705	238,916	250,107	215,060	237,120	273,400	15.3%
FUND: SPECIAL REVENUE								
DEPT: SANITARY SEWER SPECIAL SERVICE DISTRICT								
ACCOUNT #:42								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
PERSONNEL:								
4011	Salaries	5,444	6,312	8,726	19,090	28,739	39,180	36.3%
4012	Temporary Employees	-	-	-	-	-	-	
4013	Employee Benefits	3,294	3,556	3,589	11,262	18,288	21,650	18.4%
4014	Pension Expense	(296)	(98)	(30)	-	-	-	
4015	Overtime	9	-	1	160	160	810	406.3%
4019	Total Personnel	8,450	9,769	12,286	30,512	47,187	61,640	30.6%
OPERATING:								
4021	Administrative Services	7,120	7,127	14,475	15,538	18,081	18,030	-0.3%
4025	Equip supply/maint	10,992	50,433	5,051	15,763	15,000	15,000	0.0%
4027	Power for Pumping	4,753	5,107	5,124	3,619	3,619	5,500	52.0%
4035	Motor Pool (o & m)	3,132	3,525	3,665	3,665	3,706	3,271	-11.7%
4036	Motor Pool (replacement)	-	-	-	-	-	4,090	
4039	N. Davis Sewer Dist	80,131	89,333	96,213	87,210	95,783	96,000	0.2%
4059	Total Operating	106,128	155,525	124,527	125,795	136,189	141,891	4.2%
4069	Total Operating & Personnel	106,128	165,294	136,813	156,307	183,376	203,531	11.0%
CAPITAL EXPENSES:								
4076	Engineering	-	-	-	-	20,000	20,000	
4079	Total Capital Expenses	-	-	-	-	20,000	20,000	
TRANSFERS:								
4082	to Sewer Fund-payback	-	-	-	30,000	30,000	30,000	0.0%
4089	Total Transfers	-	-	-	30,000	30,000	30,000	0.0%
4099	DEPT TOTAL	106,128	165,294	136,813	186,307	233,376	253,531	8.6%
REVENUE TO EXPENSE DIFFERENCE:								
(Decreased Fund Balance)/Increased Fund Balance		101,577	73,622	113,294	28,753	3,744	19,869	

**FUND: SPECIAL REVENUE**  
**DEPT: 1800 N Water Line Replacement Project Fund**  
**ACCOUNT #:48**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3690	Miscellaneous	-	581,300	-	-	14,500		
3720	Use of Fund Balance	-	-	-	-	35,500	498,148	
3699	Total Revenue	-	581,300	-	-	50,000	498,148	

**FUND: SPECIAL REVENUE**  
**DEPT: 1800 N Water Line Replacement Project Fund**  
**ACCOUNT #:48**

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
CAPITAL EXPENSES:								
4073	Improvements	-	-	5,288	-	-	498,148	
4074	Equipment	-	-	-	-	-		
4076	Engineering	-	-	-	-	50,000		
4079	Total Capital Expenses	-	-	5,288	-	50,000	498,148	
4099	DEPT TOTAL	-	-	5,288	-	50,000	498,148	
REVENUE TO EXPENSE DIFFERENCE:								
	(Decreased Fund Balance)/Increased Fund Balance	-	581,300	(5,288)	-	-	-	

FUND: SPECIAL REVENUE								
DEPT: CLINTON COMMUNITY ARTS BOARD								
ACCOUNT # 24								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3311	Donations-Fees	1,933	1,231	1,514	-	-	-	
3670	Transfer from PARCS	-	-	(288)	-	-	-	
3720	Use of Fund Balance	-	-	-	11,733	11,733	11,223	-4.3%
3699	Total Revenue	1,933	1,231	1,226	11,733	11,733	11,223	-4.3%

FUND: SPECIAL REVENUE								
DEPT: CLINTON COMMUNITY ARTS BOARD								
ACCOUNT # 24								
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
EXPENDITURES:								
4045	Special Dept Supply	312	400	-	-	-	-	
4046	Misc.	1,913	1,854	1,936	11,733	11,733	11,223	-4.3%
4069	Total Expenditures	2,225	2,254	1,936	11,733	11,733	11,223	-4.3%
REVENUE TO EXPENSE DIFFERENCE:								
	(Decreased Fund Balance)/Increased Fund Balance	(292)	(1,023)	(709)	-	-	-	

FUND: SPECIAL REVENUE  
 DEPT: CLINTON CITIZENS CORP  
 ACCOUNT # 26

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
REVENUE:								
3720	Use of Fund Balance						559	
3699	Total Revenue	-	-	-	-	-	559	

FUND: SPECIAL REVENUE  
 DEPT: CLINTON CITIZENS CORP  
 ACCOUNT # 26

ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED	% Change
EXPENDITURES:								
4046	Misc. Services						559	
4069	Total Expenditures	-	-	-	-	-	559	

FUND: SPECIAL REVENUE							
DEPT: RAP Tax							
ACCOUNT # 27							
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED
REVENUE:							
3110	RAP Tax	-	86,209	315,925	-	-	315,000
	Use of Fund Balance	-	-	-	-	-	520,000
3610	Interest	-	145	9,180	-	-	6,000
3699	Total Revenue	-	86,353	325,104	-	-	841,000

FUND: SPECIAL REVENUE							
DEPT: RAP TAX							
ACCOUNT # 27							
ACCOUNT NUMBER	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 24-25 BUDGETED	FY 25-26 BUDGETED	FY 26-27 PROPOSED
EXPENDITURES:							
4021	Books,subs & member	-	-	-	-	-	-
4023	Meetings/Training	-	-	-	-	-	-
4024	Office Supply/Maint	-	-	-	-	-	-
4044	Fund Raiser Expenses	-	-	-	-	-	-
3610	Office Supply/Maint	-	-	-	-	-	-
	Misc. Expense	-	-	-	-	-	1,000
4069	Total Expenditures	-	-	-	-	-	1,000
CAPITAL EXPENSES:							
4073	Improvements	-	-	-	-	-	840,000
4079	Total Capital Expenses	-	-	-	-	-	840,000
4099	DEPT TOTAL	-	-	-	-	-	841,000

REVENUE TO EXPENSE DIFFERENCE:							
(Decreased Fund Balance)/Increased Fund Balance		-	86,353	325,104	-	-	-

TOTAL NON-GENERAL FUND EXPENSE:	17,469,585	16,694,586	13,446,247	24,078,898	14,661,266	17,580,634	19.9%
GRAND TOTAL ALL CITY EXPENSES:	32,472,555	30,858,044	27,919,766	33,639,762	31,612,311	34,782,662	10.0%

## IMPACT ON GF BUDGET

STAFF	
Trevor's Contractual Payment	35,980.00
Overlap City Treasurer Position (6 weeks - Mid Aug thru Sep)	17,150.00
7% Insurance Increase, increase in participation and change of plan mix	68,300.00
2.8 % COLA (not including taxes and retirement contributions)	198,160.00
3% Mid-Year Merit for Public Safety (or Merit Steps for PD Officers), 2% Merit for all other (not including taxes and retirement contributions)	102,880.00
Market Adjustment to City Manager/Director Wages	42,825.00
Net impact of Fire Holiday Policy Change (Pay 8 holidays, leave for 4)	35,000.00
Change how Fire use to budget Training OT (use to be in training line)	35,000.00
<b>Total Staff</b>	<b>535,295.00</b>
MOTOR POOL	
Change in MP Allocation	82,686.00
New Fire Truck	
<b>Total Motor Pool</b>	<b>82,686.00</b>
Other	
IT Budget: Professional Services - Cloud Server	60,000.00
<b>Total Other</b>	<b>60,000.00</b>
<b>Grand Total</b>	<b>677,981.00</b>

<b>GF CAPITAL</b>		
City Manager	Camera	1,500
Police	Taser Replacement Plan	31,288
	Digital Finger Print Capabilities	26,000
	Less Lethal	6,000
	K9	-
	Fire arms simulator	-
DUI Patrol	Equipment	12,000
Fire	Turnout Gear	29,000
	Hoses, tools, PPE, Camera, Lights, etc.	13,450
	Radios (Phase 2 Compliant)	-
EMS	Radios (Phase 2 Compliant)	-
	Other	1,800
Streets	Impact Fee Improvements	40,000
	Small Street Repairs	20,000
	Street Lights	-
Parks	Veterans & Meadows Tree Removal/Replacement	5,000
	Vetarans Bathroom Re-shingle	5,000
	Cameras oustide restrooms	-
	Auto Locks (2-3 Bathrooms)	10,000
	Small Trailer	3,000
	Bleachers	10,000
	Engineering	2,000
	Line Painter	-
	Ventrac Attachment (leveler, Trencher, leaf Pusher)	8,000
Cemetary	Improvements - Undeveloped Area	-
Rec	Pitching machine, Nets, Goals, Mounds	8,000
IT Budget		
Police	Laptops	9,500
Rec	Computer	1,500
ComDev	PC Updates, Surface, Docking Station	3,200
City Hall	Server Update	
<b>Total Capital</b>		<b>246,238</b>

Moved to Capital Improvements Fund		
City Hall	IT Upgrades	35,000
PW	Roof Replacement	35,000
Police	A/C Replacement	
Rec	Multiple Furnance and A/C Units	

## MOTOR POOL

City Manager: Larger Capacity Vehicle		Edge goes to ComDev, Truck goes to Parks
PD: 2 Police Vehicles and Equipment	156,000	3 a year rotation. Replacing 2 this year because one was wrecked and replaced.
Parks: UTV		
Parks: 1 Mowers	15,000	Wanted to replace 2. If we don't purchase the UTV can we purchase the 2.
Streets: Mastic Machine	86,000	Allow for city to do more expensive crack repairs and sub out smaller less expensive crack repairs.
Streets: Upfit Truck with Flatbed		
Streets: Dump Truck		Old one is in need of replacing. Can wait another year
Fire: New Fire Truck Downpayment		We will have a couple years before first payment is due
Motor pool: AC Recharge Machine	5,500	Newer vehicles have a different refrigerent and connections.
Motor pool: Land for new fuel island	20,000	
<b>Total</b>	<b>282,500</b>	

FY27 Estimated Beginning Balance	860,000	
FY27 Replacement Contributions to Fund	723,000	
FY27 Budgeted Replacement Expenses	(282,500)	
<b>FY27 Estimated Ending Balance</b>	<b>1,300,500</b>	

**BUDGET CUTS MADE**

Department	GL Description	Details	Amount	Notes
City Treasurer	Salaries and Benefits	Overlap in Treasurer Position, Executive Salaries Market Adjustment	(10,000.00)	
City Treasurer	Professional Services	Accounting Software Expense	(4,000.00)	
Human Resources	Retirement Payouts and Benefits	Retirement Payouts	(41,000.00)	
Human Resources	Meetings and Trainings	Conference	(1,500.00)	
Human Resources	Sundry, Misc	Education Assistance	(6,000.00)	
Human Resources	Sundry, Misc	Retirement Celebrations	(1,500.00)	
City Manager	Salaries and Benefits	.5 FTE Increase (Salaries and Benefit) Communications Staff, Executive Salaries Market Adjustment	(95,540.00)	
City Manager	Meetings and Trainings	IMCA Conference	(3,500.00)	
City Manager	Sundry, Misc	Individual Recognition	(5,600.00)	
City Manager	Sundry, Misc	Misc	(4,000.00)	
Professional and Technical	Engineering Services	Subdivision Review	(20,000.00)	
Professional and Technical	Court Legal Services	Court Appointed Attorney	(500.00)	
Professional and Technical	Court Legal Services	City Prosecutor Services	(4,608.00)	
City Building	Salaries and Benefits	FTE Increase to Facilites Maint. Staff	(18,180.00)	
City Building	Equipment and Supplies	Door Access Software	(8,800.00)	
City Building	Improvements City Buildings	Controller Upgrade	(30,000.00)	
City Building	Improvements City Buildings	A/V Upgrades to City hall	(40,000.00)	Shifted \$35,000 to Capital Improvement Fund
City Building	Improvements City Buildings	PW Shop Roof	(35,000.00)	Shifted \$35,000 to Capital Improvements Fund
City Building	Improvements City Buildings	Police Furnace/AC	(35,000.00)	
City Building	Improvements City Buildings	Recreation Buidligns Furnace/AC	(210,000.00)	
IT	Meetings and Trainings	Misc	(1,000.00)	
Community Development	Salaries and Benefits	Executive Salaries Market Adjustment	(9,670.00)	
Community Development	Meetings and Trainings	Planning Commission Christmas Dinner	(950.00)	
Community Development	Meetings and Trainings	National and State Conference	(4,700.00)	
Police	Equipment	K9, Firearms Training Simulator	(23,712.00)	
Police	Bldg & Grounds	Gym	(5,000.00)	
Fire	Meetings and Trainings	IAAI Training	(3,000.00)	
Fire	Meetings and Trainings	Administrative Assistant Conference	(2,000.00)	
Fire	Special Department Supplies	Outreach Fire Prevention Materials	(2,000.00)	
Fire	Special Department Supplies	Misc	(2,600.00)	
Fire	Equipment	Gym Equipment	(4,000.00)	
Fire	Equipment	Radios	(9,000.00)	
Fire	Equipment	Thermal Imaging Camera	(5,300.00)	
EMS	Medical Supplies/Equipment	Misc Medical Supplies	(5,000.00)	
EMS	Equipment	Radios	(31,000.00)	
Public Works	Meetings and Trainings	National Conference	(3,000.00)	
Streets	Meetings and Trainings	Road School	(1,200.00)	
Streets	Street Signs	RRFB	(10,000.00)	
Streets	Streets Materials/Maint	Salt	(20,000.00)	
Streets	Equipment	Street Lights	(80,000.00)	
Recreation	Meetings and Trainings	NRPA Conference	(3,600.00)	
Recreation	Special Events and Activities	Working Wheels	(600.00)	
Recreation	Special Events and Activities	Meet the Mayor	(1,200.00)	
Recreation	Special Events and Activities	Halloween Walk	(3,000.00)	Reduced Not Eliminated
Recreation	Special Events and Activities	Blitzen Bash	(3,000.00)	Reduced Not Eliminated
Recreation	Equipment	Various	(2,000.00)	
Heritage Days	Salaries and Benefits	Not Allocating Salaries to this	(11,000.00)	
Heritage Days	Temporary Employees	BBQ, Movie Night, 5k,/Kids Dash, Disc Golf Tournament, 3 v 3 Basketball Tournament	(2,900.00)	
Heritage Days	Miscellaneous Activities	BBQ, Movie Night, 5k,/Kids Dash, Disc Golf Tournament, 3 v 3 Basketball Tournament	(12,500.00)	
Parks	Temporary Employees	Temporary Employees	(7,000.00)	
Parks	Meetings and Trainings	Parks Seminar	(1,000.00)	
Parks	Meetings and Trainings	CDL	(1,000.00)	
Parks	Bldg & Grounds	Field Mix	(3,000.00)	
Parks	Bldg & Grounds	Overseed/Top Dressing	(100.00)	
Parks	Bldg & Grounds	Field Rennovation	(1,500.00)	
Parks	Bldg & Grounds	Sidewalk Safety	(1,500.00)	
Parks	Bldg & Grounds	Parking lot & Trails Resurfacing	(25,000.00)	
Parks	Bldg & Grounds	Mulch	(2,000.00)	
Parks	Bldg & Grounds	Scoreboard Repair	(2,000.00)	
Parks	Bldg & Grounds	Signs for Parks	(2,000.00)	
Parks	Culinary Water Use		(64,000.00)	
Parks	Improvements	Cameras Outside Restrooms	(20,000.00)	
Parks	Equipment	Line Painter	(35,000.00)	
Cemetery	Improvements	Laterals	(9,000.00)	
			<b>(1,011,760.00)</b>	

**BUDGET CUTS MADE (PIVOT TABLE)**

<b>GI Description</b>	<b>Sum of Amount</b>
Bldg & Grounds	(42,100.00)
Court Legal Services	(5,108.00)
Culinary Water Use	(64,000.00)
Engineering Services	(20,000.00)
Equipment	(190,012.00)
Equipment and Supplies	(8,800.00)
Improvements	(29,000.00)
Improvements City Buildings	(350,000.00)
Medical Supplies/Equipment	(5,000.00)
Meetings and Trainings	(26,450.00)
Miscellaneous Activities	(12,500.00)
Professional Services	(4,000.00)
Retirement Payouts and Benefits	(41,000.00)
Salaries and Benefits	(144,390.00)
Special Department Supplies	(4,600.00)
Special Events and Activities	(7,800.00)
Street Signs	(10,000.00)
Streets Materials/Maint	(20,000.00)
Sundry, Misc	(17,100.00)
Temporary Employees	(9,900.00)
<b>Grand Total</b>	<b>(1,011,760.00)</b>

	FY2021	FY2022	FY2023	FY2024	FY2025	FY26 Budget	FY27 Proposal
	<b>Revenue</b>						
Taxes	7,740,770	9,206,226	9,614,605	9,811,260	10,864,085	10,955,000	10,984,317
Licenses and Permits	804,134	681,976	456,028	380,548	383,191	858,850	602,350
Intergovernmental	1,321,730	1,418,624	1,501,042	1,709,140	1,763,205	1,486,400	1,782,900
Service Charges	1,527,853	1,552,051	1,643,294	1,792,322	1,974,488	2,231,950	2,383,310
Fines and Forfeitures	99,226	118,375	137,413	179,009	220,054	175,000	210,000
Misc	286,575	272,392	337,518	538,064	430,941	438,660	573,000
Transfers/Contributions (excluding use of GF Balance)	195,902	4,750	10,009	2,654	-	-	-
<b>Total Revenue</b>	<b>11,976,190</b>	<b>13,254,394</b>	<b>13,699,909</b>	<b>14,412,997</b>	<b>15,635,965</b>	<b>16,145,860</b>	<b>16,535,877</b>
Special Revenue (Impact Fees)	668,079	446,602	172,703	194,629	235,129	339,200	226,000
<b>Total Revenue</b>	<b>12,644,269</b>	<b>13,700,996</b>	<b>13,872,612</b>	<b>14,607,626</b>	<b>15,871,094</b>	<b>16,485,060</b>	<b>16,761,877</b>
\$ Change (Excluding Special Revenue)	1,386,285	1,278,204	445,515	713,087	1,222,968	509,895	390,017
% Change	12.53%	10.11%	3.25%	5.14%	8.37%	3.21%	2.37%

	FY2021	FY2022	FY2023	FY2024	FY2025	FY26 Budget	FY27 Proposal
<b>Personnel</b>							
City Council	60,899	62,135	66,310	71,860	75,541	78,204	79,710
Court	225,232	242,338	254,958	268,899	105,742	112,283	126,440
Treasurer	380,047	406,852	447,108	464,784	513,954	583,184	506,490
Human Resources	-	-	-	-	-	-	138,780
City Manager	323,537	348,045	360,160	353,782	490,190	614,887	477,820
Prof/Tech	-	-	-	-	-	-	-
Elections	-	-	-	45	-	-	-
City Building	4,036	2,935	-	-	-	51,581	36,370
Community Dev.	360,778	410,354	476,170	507,594	560,346	645,262	819,330
Police	2,112,896	2,586,694	3,097,823	3,378,252	3,438,953	3,656,607	3,760,930
Fire	975,416	1,166,211	1,268,465	1,385,872	1,503,060	2,680,740	2,903,370
Ambulance (EMS)	243,629	290,608	313,398	346,497	375,273	-	-
Paramedics	-	340,575	677,164	673,273	632,410	-	-
Crossing Guard	49,606	62,727	60,660	74,557	80,109	77,700	97,581
DUI Patrol	-	587	-	-	-	-	-
Public Works	153,740	177,484	185,747	198,225	185,698	202,975	158,220
Streets & Roads	303,874	353,985	435,028	460,003	439,118	584,418	596,640
Parks	279,227	355,050	371,448	381,835	402,574	412,442	634,200
Cemetery	51,242	52,892	46,153	50,958	58,675	60,997	93,520
Recreation Admin	365,910	361,607	392,702	448,644	514,831	552,828	457,450
Recreation Programs	11,783	8,534	8,017	7,607	8,418	156,837	128,239
IT	-	-	-	-	-	-	42,930
Heritage Days Celebration	1,285	5,270	13,305	10,363	12,425	27,518	5,238
Cares Act/ARPA Fund Projects	352,573	-	-	-	-	-	-
<b>Total Personnel Expense</b>	<b>6,255,710</b>	<b>7,234,884</b>	<b>8,474,616</b>	<b>9,083,049</b>	<b>9,397,318</b>	<b>10,498,463</b>	<b>11,063,258</b>
\$ Change	155,116	979,174	1,239,731	608,433	314,269	1,101,145	564,795
% Change	2.5%	15.7%	17.1%	7.2%	3.5%	11.7%	5.4%

	FY2021	FY2022	FY2023	FY2024	FY2025	FY26 Budget	FY27 Proposal
<b>Other Operating</b>							
City Council	38,851	53,136	55,598	56,943	50,558	55,050	46,300
Court	10,155	13,279	17,979	31,553	29,655	36,150	12,750
Treasurer	128,108	136,237	151,204	157,069	185,925	188,540	231,450
Human Resources	-	-	-	-	-	-	85,250
City Manager	3,314	6,012	5,402	16,086	34,543	43,620	30,090
Prof/Tech	501,255	570,619	626,029	576,646	642,660	647,655	671,900
Elections	-	37,326	-	24,464	-	40,600	-
City Building	173,543	188,093	209,768	233,671	244,278	256,175	256,625
Community Dev.	50,163	93,230	47,947	38,870	74,009	66,733	74,432
Police	331,697	392,204	467,796	484,606	561,202	581,630	585,668
Fire	144,738	186,509	163,095	193,028	258,678	246,599	301,207
Ambulance (EMS)	156,789	148,644	134,971	157,676	147,592	162,891	367,144
Paramedics	-	55,258	46,713	64,531	57,709	70,846	-
Crossing Guard	926	984	853	1,008	489	2,100	1,000
DUI Patrol	-	-	-	7,016	7,079	8,000	8,000
Public Works	119,487	124,303	163,113	161,113	173,391	173,596	88,565
Streets & Roads	335,919	337,585	331,110	357,479	378,629	466,771	567,543
Parks	237,293	275,403	266,806	288,451	333,293	334,757	403,233
Cemetery	30,249	37,549	30,066	30,803	29,877	33,119	24,438
Recreation	26,574	37,552	56,768	64,173	66,249	124,417	109,047
Recreation Programs	261,273	285,540	282,652	269,868	295,707	287,875	245,900
IT	-	-	-	-	-	-	143,850
Heritage Days Celebration	6,616	90,183	164,810	107,827	104,914	133,700	123,000
<b>Total Other Operating Expense</b>	<b>2,556,949</b>	<b>3,069,646</b>	<b>3,222,680</b>	<b>3,322,879</b>	<b>3,676,438</b>	<b>3,960,824</b>	<b>4,377,392</b>
\$ Change	61,440	512,697	153,034	100,199	353,559	284,386	416,568
% Change	2.46%	20.05%	4.99%	3.11%	10.64%	7.74%	10.52%

	FY2021	FY2022	FY2023	FY2024	FY2025	FY26 Budget	FY27 Proposal
<b>Capital</b>							
Court	-	1,000	-	190	-	-	-
Treasurer	3,246	1,978	1,495	2,296	1,659	-	500
City Manager	-	-	-	7,188	-	-	1,500
City Building	-	3,621	-	8,914	25,574	27,000	-
Community Dev.	2,761	1,059	-	-	3,782	1,500	-
Police	55,306	33,248	84,568	91,018	84,550	57,483	63,288
DUI Patrol	11,502	20,482	15,472	10,319	10,730	12,000	12,000
Fire	35,589	28,436	225,633	152,779	99,273	42,435	42,450
Ambulance (EMS)	9,306	18,338	1,037	13,202	9,307	11,400	1,800
Paramedics	-	25,854	7,397	22,358	-	-	-
Public Works	8,972	2,344	6,387	-	103,370	70,000	-
Streets & Roads	40,050	180,507	295,104	3,000	14,749	70,000	60,000
Parks	144,341	23,035	17,969	24,840	17,905	82,300	43,000
Cemetery	53,846	400	10,193	2,875	-	3,000	-
Recreation	-	5,473	-	-	-	20,000	-
Recreation Programs	-	-	-	-	-	-	8,000
IT	-	-	-	-	-	-	14,200
<b>Total Capital Expense</b>	<b>364,919</b>	<b>345,776</b>	<b>665,255</b>	<b>338,979</b>	<b>370,900</b>	<b>397,118</b>	<b>246,738</b>
\$ Change	(66,584)	(19,143)	319,480	(326,276)	31,921	26,219	(150,380)
% Change	-15.4%	-5.2%	92.4%	-49.0%	9.4%	7.1%	-37.9%
<b>Transfers</b>							
Public Works	161,504	166,984	63,043	371,891	349,431	350,000	350,000
Parks	-	-	-	-	-	-	25,000
Cares Act/ARPA Fund Projects	-	-	-	-	-	-	-
To Motor Pool	-	-	-	-	-	-	-
To Parks	-	-	65,000	-	-	-	-
To Capital Projects (Fund 38):							
Property Tax to Roads	544,640	544,640	544,640	544,640	544,640	544,640	544,640
Gas Sales Tax for Roads	296,363	734,580	545,613	379,570	483,685	460,000	480,000
1x Transfer	-	-	-	-	-	500,000	-
Transfers for Other Projects	1,270,000	600,000	-	-	-	-	-
<b>Total Non-Impact Fee Transfers</b>	<b>2,272,507</b>	<b>2,046,204</b>	<b>1,218,296</b>	<b>1,296,101</b>	<b>1,377,756</b>	<b>1,854,640</b>	<b>1,399,640</b>
\$ Change	(197,573)	(226,303)	(827,908)	77,805	81,655	(631,524)	(455,000)
% Change	-8.0%	-10.0%	-40.5%	6.4%	6.3%	-45.8%	-24.5%
Parks Impact Fees	456,400	612,189	90,739	122,496	134,793	240,000	140,000
<b>Total Transfers</b>	<b>2,728,907</b>	<b>2,658,393</b>	<b>1,309,035</b>	<b>1,418,597</b>	<b>1,512,549</b>	<b>2,094,640</b>	<b>1,539,640</b>
<b>Total Expense</b>	<b>11,906,485</b>	<b>13,308,698</b>	<b>13,671,586</b>	<b>14,163,504</b>	<b>14,957,204</b>	<b>16,951,045</b>	<b>17,227,028</b>
Operating Income/(Loss)	737,784	392,297	201,026	444,122	913,890	(465,985)	(465,151)

**Executive Municipal Officer Budgeted Compensation  
Fiscal Year 2027 (July 1, 2026 to June 30, 2027)**

Department	Title	Name	Current FY26 Salary	Bonus/ Incentive	Vehicle Allowance	Deferred Salary	Budgeted COLA (SSA COLA %)	Budgeted Merit	Market Adjustment
Police	Chief	Shawn Stoker	139,714	-	-	-	2.80%	3.00%	2.86%
Police	Deputy Chief	Matthew Fawbush	133,307	-	-	-	2.80%	3.00%	0.00%
Fire & EMS	Chief	Jason Poulson	129,189	-	-	-	2.80%	3.00%	3.02%
City Manager	City Manager	Trevor Cahoon	129,147	30,000	-	-	2.80%	2.00%	0.00%
Public Works	Director	David Williams	128,502	-	-	-	2.80%	2.00%	0.00%
Treasurer	Director	Cory Christensen	124,800	-	-	-	2.80%	2.00%	0.00%
Fire & EMS	Deputy Chief	Nicholas Jarvis	118,456	-	-	-	2.80%	3.00%	0.00%
Community Development	Director	M. Peter Matson	116,106	-	-	-	2.80%	2.00%	0.00%
Recreation	Director	Brooke Mitchell	102,523	-	-	-	2.80%	2.00%	3.51%
Treasurer	Treasurer	Steve Hubbard	98,821	-	-	-	2.80%	2.00%	0.00%
City Manager	Recorder	Lisa Titensor	93,330	-	-	-	2.80%	2.00%	0.00%
Public Works	Assistant Director	Kasey Jensen	89,794	-	-	-	2.80%	2.00%	0.00%
City Manager	Assistant Recorder	Amy Durrans	73,674	-	-	-	2.80%	2.00%	0.00%

In accordance with Utah Code 10-3-818 Salaries in Municipalities, a public hearing shall be held before adopting a final budget that includes a compensation increase for an executive municipal officer.

# CLINTON CITY COUNCIL STAFF REPORT

2267 N 1500 W, Clinton, UT 84015

<b>MEETING DATE:</b>	May 12, 2026
<b>CONSENT AGENDA</b>	X
<b>BUSINESS AGENDA</b>	
<b>PETITIONER(S):</b>	David Williams, David Sottosanti
<b>TYPE OF VOTE:</b>	Roll Call
<b>SUBJECT:</b>	Surplus vehicles

**RECOMMENDATION: That Council declare the below listed equipment surplus, authorize City Manager to offer them for sale using the JJ Kane Auction in SLC.**

**Police Dept.....Kustom signal trailer**

**Public Works.....2006 Ford Ranger**

**Parks Dept.....2001 336 bobcat excavator**

**Water Dept.....1997 Flat bed trailer**

**Sewer Dept.....2012 Freightliner Sewer truck.**

**State Contract #AR3466**

**FISCAL IMPACT:**

**SUMMARY:**

**These vehicles and equipment have been replaced.**

**ATTACHMENTS:**

-

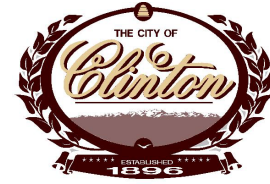
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# CLINTON CITY COUNCIL WORK SESSION MINUTES

**Date:** April 28, 2026

**Time:** 6:00 PM

**Location:** 2267 N 1500 W, Clinton, UT 84015



## **Staff present:**

City Manager Trevor Cahoon, Finance Director Cory Christensen, Public Works Director David Williams, Parks & Recreation Director Brooke Mitchell, Community Development Director Peter Matson, Fire Chief Jason Poulsen, Police Chief Shawn Stoker, Communications Katie Strobehn, Deputy Recorder Amy Durrans, Recorder Lisa Titensor

## **Elected Officials:**

**Mayor:** Marie Dougherty

**Councilmembers:** Spencer Arave, Jennifer Christensen, Chris Danson, Adam Larsen, and Dane Searle

## **CALL TO ORDER**

Mayor Dougherty called the work session to order at 6:00 PM.

## **DISCUSSION**

### **Overview of Budget Shortfall**

The Council discussed the proposed FY 2026–2027 budget, noting an approximate \$1.6 million gap between departmental requests and projected revenues.

Council referenced prior budget work sessions where department heads presented operational needs and funding requests.

### **Revenue Analysis**

The Mayor provided a summary of revenue comparisons and findings:

- According to the Utah Taxpayers Association, Clinton ranks among the lowest in overall revenue per capita among similarly sized cities.
- When isolating property tax and utility fees, Clinton is approximately mid-range within Davis County.
- Sales tax revenue remains comparatively lower than peer cities, creating structural limitations on funding.

## **Budget Strategy Discussion**

### **Options Considered**

The Council discussed several approaches to address the shortfall:

- Increasing property taxes
- Implementing or increasing fees
- Reducing expenditures or services
- Utilizing fund balance for one-time expenses
- Long-term economic development to increase sales tax revenue

### **Property Tax Discussion**

Council discussed property tax as a primary funding lever:

- Recognition that property tax increases are difficult for residents
- Consideration of structuring property tax to reflect:
  - Public safety (police/fire)
  - General fund services

Concerns were raised regarding:

- Public perception of percentage increases
- Complexity of multiple tax line items on resident bills

### **Fee-Based Funding Options**

#### **Transportation Utility Fee**

Staff recommended consideration of a transportation utility fee to address road maintenance funding:

- Would require a formal rate study
- Could be implemented within a few months
- Provides a data-driven and service-based funding model
- Allows fees to be based on system impact (e.g., residential vs. commercial use)

Council expressed support for this option as a more transparent and targeted funding mechanism.

### **Public Safety Funding Pressures**

Significant discussion focused on rising costs in public safety:

- Police salaries have increased significantly over recent years (approx. 80% over seven years)

- Fire and EMS costs continue to rise statewide
- Council expressed strong sentiment to avoid cuts to police services

## **Expenditure Reduction Discussion**

Council discussed potential budget reductions:

- General consensus that minor cuts would not meaningfully address the \$1.6M gap
- Larger reductions would require:
  - Service level reductions
  - Program eliminations (e.g., recreation programs discussed hypothetically)
- Council acknowledged the difficulty of making significant cuts without impacting community services

## **Fund Balance Discussion**

Staff reported:

- Approximately \$6 million in unrestricted fund balance
- Appropriate use includes:
  - One-time expenditures
  - Capital projects

Council agreed:

- Fund balance **should not be used for ongoing operational costs**
- It may be appropriate to offset certain one-time expenses to reduce the shortfall

## **Road Maintenance Funding**

Council discussed ongoing road maintenance needs:

- Current funding levels are insufficient by over \$1 million annually
- Deferred maintenance increases long-term costs
- Strong support for:
  - Maintaining or increasing road funding
  - Utilizing a transportation utility fee to address this gap

## **Sales Tax Limitations**

Discussion confirmed:

- Cities have **limited authority to increase sales tax locally**
- Any additional sales tax mechanisms would require **state legislative action**

## **Council Direction / Themes**

Key themes emerging from Council discussion:

- Desire to avoid property tax increases if possible
- Preference for fee-based solutions tied to services
- Recognition that:
  - Some combination of fees, fund balance, and limited adjustments may be necessary
- Need for clear communication to residents regarding funding decisions

## **ADJOURNMENT**

The meeting was adjourned at 7:00 pm.

*Dated this 12<sup>th</sup> day of May 2026  
/s/Lisa Titensor, Clinton City Recorder*

## **CLINTON CITY COUNCIL MEETING MINUTES**

**Date:** April 28, 2026

**Time:** 7:00 PM

**Location:** 2267 N 1500 W, Clinton, UT 84015

**Mayor:** Marie Dougherty



**City Council:** Spencer Arave, Jennifer Christensen, Chris Danson, Adam Larsen, and Dane Searle

**Staff:** City Manager Trevor Cahoon, Police Chief Shawn Stoker, Fire Chief Jason Poulsen, Public Works Director David Williams, Parks and Recreation Director Brooke Mitchell, Treasurer Steve Hubard, Assistant Public Works Director Kasey Jensen, Communications Katie Strobehn, Deputy Recorder Amy Durrans, and Recorder Lisa Titensor

**Attendees:** Bryce Wilcox, Dereck Bauer, Lance Allen, Collette West, Rachelle Pierce, Dean Hill, Preston Lee

### **CALL TO ORDER**

Mayor Dougherty called the meeting to order at 7:00 PM.

The Pledge of Allegiance was performed by all those in attendance.

Councilmember Chris Danson provided the invocation.

### **ROLL CALL**

Mayor Dougherty, Councilmembers Arave, Christensen, Danson, Larsen, and Searle were all present.

### **SPECIAL RECOGNITION**

#### **EMPLOYEE SERVICE AWARDS**

City Manager Trevor Cahoon recognized employees for their years of service to Clinton City, including Cathy Miller (15 years), Jeremy Udink (15 years), and Terri Jensen (25 years). He expressed appreciation for their contributions and dedication to the City.

### **INTRODUCTION OF NEW PARKS EMPLOYEES**

Parks & Recreation Director Brooke Mitchell introduced new Parks and Recreation employees and provided an overview of their roles and responsibilities. She highlighted

staffing additions to support parks maintenance, trails and open space management, and recreation programming.

## **PUBLIC INPUT**

Mayor Dougherty opened the public input period.

Dean Hill, Clinton resident, addressed the Council regarding the upcoming budget process. He emphasized the importance of fiscal responsibility, noting that personnel costs represent a sizable portion of the City's budget. He encouraged careful evaluation of staffing levels, operational expenses, and discretionary spending.

Greg Allen, Clinton resident, addressed the Council regarding budget planning and taxation. He encouraged the Council to consider prior commitments related to taxes and fees while balancing the needs of the City and its residents.

Mayor Dougherty provided clarification for the record, stating that her campaign position was opposition to a policy of ongoing annual property tax increases, rather than a prohibition on all future tax or fee increases.

## **BUSINESS ITEMS**

### **1. PUBLIC HEARING, ORDINANCE 26-03 PUBLIC WORKS STANDARD DRAWINGS**

Public Works Director David Williams presented proposed updates to Title 9, explaining that the revisions include a comprehensive overhaul of the City's engineering standards, construction specifications, and standard drawings. The updates reflect current construction practices, improved materials, and alignment with industry standards, including those from the American Public Works Association.

City Manager Trevor Cahoon provided additional context, explaining that the document serves as a critical operational tool that establishes consistent standards for developers and contractors. He noted that clearly defined specifications help ensure uniform construction practices, improve quality, and support the long-term durability of public infrastructure.

Mayor Dougherty opened the public hearing at 7:24 pm. With no public comment, the public hearing was closed at 7:24 pm.

Councilmember Christensen moved to suspend the rules of order to allow a vote on the ordinance the same day as the public hearing, given that no members of the public commented. Councilmember Danson seconded the motion. All voted in favor.

Councilmember Searle moved to adopt Ordinance 26-03, Rescinding the existing Title 9 and adopt the updated Title 9: Engineering Standard Specification & Standard Drawings. Councilmember Arave seconded the motion. Voting by roll call is as follows:

Councilmember Christensen, aye; Councilmember Larsen, aye; Councilmember Arave, aye; Councilmember Searle, aye; Councilmember Danson, aye.

## **2. PRESENTATION ON RECYCLING ROLLOUT AND IMPACT**

City Manager Trevor Cahoon presented information regarding a proposed citywide recycling program in coordination with Wasatch Integrated Waste Management (WIWM). He outlined program options, including service levels, cost considerations, and implementation strategies.

Mr. Cahoon explained that the program is intended to expand recycling services while maintaining flexibility through an opt-out provision.

Preston Lee, representing WIWM, provided additional information regarding implementation timelines and program structure, including anticipated rollout by September 1, 2026. He noted that new residents would be required to participate as part of standard service integration.

Collette West, sustainability specialist with WIWM, discussed communication and outreach efforts, including mailed notices and digital communication to inform residents of program details.

Lance Allen, representing Robinson Waste Management, addressed operational considerations, including cart options and procurement strategies, noting that phased and bulk purchasing could improve cost efficiency.

Mayor Marie Dougherty provided clarification and guidance throughout the discussion, helping to summarize key points and frame Council deliberation.

Council discussion focused on program affordability, service levels, and operational impacts. Councilmember Larsen requested additional cost comparisons, specifically evaluating the program with and without dedicated customer service staffing.

Mr. Cahoon responded that approximately \$0.47 per household was attributed to customer service costs and could be removed if desired.

Mayor Dougherty summarized the discussion, noting that the Council's preferred direction included implementation of a recycling program with an initial roll-out of cans to all residences, followed by an opt-out option for residents, and consideration of cost efficiencies by excluding additional customer service staffing.

Councilmember Danson moved to authorize staff to move forward with creating a recycling program with an option to opt-out. Councilmember Searle seconded the motion.

Following discussion, the motion was amended to include:

- A 60-day opt-out period
- Mandatory participation for anyone who does not opt out during the opt-out period
- Removal of additional customer service staffing costs

Councilmember Danson moved to amend the previous motion to include the items above. Councilmember Searle seconded the motion. All voted in favor.

### **3. THIRD QUARTER BUDGET REPORT FY 2026**

City Manager Trevor Cahoon presented the third quarter budget report for Fiscal Year 2026 and provided an overview of the City's current financial position.

Mr. Cahoon noted that the report serves as a benchmark for evaluating financial performance and identifying any necessary adjustments prior to year-end. He emphasized the importance of continued monitoring of revenues and expenditures to ensure the City remains on track with its adopted budget.

He reviewed year-to-date revenues and expenditures, highlighting overall budget performance and identifying trends as the City approaches the end of the fiscal year. Mr. Cahoon indicated that departments are continuing to monitor spending and align operations with approved budget allocations.

Discussion included general budget planning considerations for the upcoming fiscal year, including ongoing operational costs, staffing levels, and program funding. The report also serves as a foundation for upcoming budget discussions and the Truth in Taxation process.

Councilmembers acknowledged the report and discussed the importance of maintaining fiscal responsibility while balancing service levels and community needs.

No formal action was taken.

### **4. 2026 LEGISLATIVE RECAP**

Mayor Dougherty provided a summary of key legislation from the 2026 Utah Legislative Session impacting municipalities. The update included topics related to land use, taxation, elections, administrative processes, and other regulatory requirements affecting city operations.

### **CONSENT ITEMS**

**The Council reviewed the consent agenda, which included the following items:**

1. Award Bid for 2026 Road Projects – Approval of contract award for scheduled roadway improvements for the 2026 construction season.
2. Resolution 12-26 – CDBG Interlocal Agreement – Approval of an interlocal agreement related to Community Development Block Grant funding.

3. Resolution 13-26 – Davis County Storm Water Coalition Agreement – Approval of continued participation in the county storm water coalition.
4. Approval of Minutes – March 24, 2026 City Council Work Session and Meeting, and April 14, 2026 Work Session.
5. Approval of Accounts Payable – Approval of March 2026 expenditures.

**Councilmember Larsen moved to approve the consent agenda. Councilmember Danson seconded the motion. Voting by roll call is as follows: Councilmember Christensen, aye; Councilmember Larsen, aye; Councilmember Arave, aye; Councilmember Searle, aye; Councilmember Danson, aye.**

### **DEPARTMENT HEAD REPORTS**

Fire Chief Jason Poulsen provided an update on department operations, including ongoing emergency response readiness, training activities, and coordination efforts to maintain public safety services.

### **CITY MANAGER REPORT**

City Manager Trevor Cahoon reported on preparations for the upcoming budget showcase, noting that it will provide the public with an overview of City services and budget priorities.

He also reminded the Council of Employee Appreciation Week (May 11–15) and highlighted the importance of recognizing staff contributions across all departments.

### **COUNCIL REPORTS**

**Councilmember Arave:** Reported he and Chief Stoker will meet with FatCats regarding a fund raiser for a K-9.

**Councilmember Christensen:** Reported the Youth Council activities, including participation in the spring sunrise 5K and upcoming involvement in community events and emergency preparedness training.

**Councilmember Danson:** Reported on Youth Council initiatives focused on leadership development and engagement.

**Councilmember Larsen:** Nothing currently.

**Councilmember Searle:** Nothing currently.

**Mayor Marie Dougherty:** Reported on an upcoming active shooter training exercise, emphasizing the importance of preparedness and coordination among City departments and partner agencies.

## Clinton City Council Meeting Minutes April 28, 2026

She also noted the potential need for a special meeting in June to set the FY 2027 tax rate as part of the Truth in Taxation process.

Mayor Dougherty further discussed infrastructure considerations, including street lighting along 1800 North. Discussion focused on evaluating the necessity and placement of certain streetlights and identifying opportunities for potential cost savings and operational efficiencies. Mayor Dougherty expressed support for utilizing UDOT streetlights along 1800 North, noting that they provide sufficient lighting and can accommodate needs previously identified by the City. She also discussed the potential to remove Clinton City streetlights from the project and reallocate those funds to other priorities.

The Council expressed consensus to allow staff to review and evaluate the matter further, with the goal of eliminating the excess streetlights

**Adjournment:** The meeting adjourned at approximately 9:12 PM.

**Dated this 14<sup>th</sup> day of April 2026  
/s/Lisa Titensor, Clinton City Recorder**

# CLINTON CITY COUNCIL STAFF REPORT

## RDA

2267 N 1500 W, Clinton, UT 84015

<b>MEETING DATE:</b>	May 12, 2026				
<b>CONSENT AGENDA</b>		<b>BUSINESS AGENDA</b>	X	<b>RECOGNITION</b>	
<b>PETITIONER(S):</b>	City Manager Trevor Cahoon				
<b>TYPE OF VOTE:</b>	<b>ROLL CALL</b>		<b>VOICE</b>		
<b>SUBJECT:</b>	Public Hearing – FY 2026-27 Tentative Budget				
<b>RECOMMENDATION:</b>	This item will be updated as soon as information becomes available.				

**FISCAL IMPACT:**

**SUMMARY:**

**ATTACHMENTS:**

# CLINTON CITY COUNCIL STAFF REPORT

## SSSSD

2267 N 1500 W, Clinton, UT 84015

<b>MEETING DATE:</b>	May 12, 2026			
<b>CONSENT AGENDA</b>		<b>BUSINESS AGENDA</b>	X	<b>RECOGNITION</b>
<b>PETITIONER(S):</b>	City Manager Trevor Cahoon			
<b>TYPE OF VOTE:</b>	<b>ROLL CALL</b>		<b>VOICE</b>	
<b>SUBJECT:</b>	Public Hearing – FY 2026-27 Tentative Budget			
<b>RECOMMENDATION:</b>	This item will be updated as soon as information becomes available.			

**FISCAL IMPACT:**

**SUMMARY:**

**ATTACHMENTS:**