

# PLEASANT VIEW CITY

## 2025-2026 AMENDED BUDGET & 2026-2027 BUDGET

**Tentative Budget  
presented at the City Council  
May 12, 2026**

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**Adopted Budget for: Pleasant View City  
Fiscal Year Ended: June 30, 2026**

Acct No.	Account Title	2023-24		2024-25		2025-26		2025-26		2026-27		% change
		Prior Year Actual	Prior Year Actual	Cur YTD Actual	Cur Year Budget	Projected final Budget	Beginning Budget					
<b>GENERAL FUND</b>												
<b>TAXES</b>												
10-31-010	MOTOR VEHICLES	63,382	55,971	38,843	63,000	50,000	48,000	Aged based tax collected by Weber County. The amount is shared by the taxing units for each land parcel.				
10-31-100	CURRENT YEAR PROPERTY TAXES	948,909	1,163,762	1,085,477	1,160,445	1,160,445	1,230,475	Property Tax Increase included.				
10-31-101	CURRENT YEAR (RDA) PROPERTY TAXES	85,609	0	0	0	0	0					
10-31-200	PRIOR YEAR PROPERTY TAXES	24,424	19,249	13,642	24,000	16,000	16,000	Taxes paid from Prior years property taxes.				
10-31-300	SALES AND USE TAXES	2,429,008	2,446,117	1,972,993	2,503,000	2,666,000	2,746,000	Applied a 3% increase from the prior year				
10-31-400	FRANCHISE TAXES	883,963	884,830	724,978	918,000	887,000	888,000	Taxes from a combination from several utility companies.				
	<b>Subtotal:</b>	<b>4,435,295</b>	<b>4,569,929</b>	<b>3,835,933</b>	<b>4,668,445</b>	<b>4,779,445</b>	<b>4,928,475</b>	<b>3%</b>				
<b>LICENSES AND PERMITS</b>												
10-32-100	BUSINESS LICENSES AND PERMITS	14,985	18,498	16,974	18,000	19,000	19,000	No salient changes				
10-32-160	1% SURCHARGE	327	352	1,200	215	380	315	Based on building permits.				
10-32-170	CWSID IMPACT COLLECTION FEE	460	370	320	0	350	400	Based on building permits.				
10-32-180	NV FIRE DISTRICT COLLECTION FEE	330	300	300	0	350	400	Based on building permits.				
10-32-210	BUILDING PERMITS	279,828	266,404	261,183	167,300	284,000	237,000	Assume: 25 res.bldgs/10 ADU/110 misc. permits/some commercial				
10-32-250	ANIMAL LICENSES	5,110	5,103	4,423	4,900	4,500	4,500	No salient changes. Approximately 400 licenses at new fee of \$15.00 / \$5.00 off if before March 1st				
	<b>Subtotal:</b>	<b>301,040</b>	<b>291,027</b>	<b>284,400</b>	<b>190,415</b>	<b>308,580</b>	<b>261,615</b>	<b>-15%</b>				
<b>INTERGOVERNMENTAL REVENUE</b>												
10-33-300	LOCAL GRANTS (police)	4,691	1,000	0	1,000	0	0	Local and Block Grants				
10-33-400	WEBER SCHOOL DIST-RESOURCE	59,500	73,828	88,199	90,000	88,200	104,730	Weber School District's reimb. to City to place a resource officer at WHS (agreement expires June 30, 2026)				
10-33-401	WEBER SCHOOL DIST-REIMBURSEMENT	7,341	5,767	6,174	10,500	10,500	10,500	This is a reimbursement for police service at the WHS. The corresponding expenditures are shown in the police budget. (see GL#10-54-289)				
10-33-500	LOCAL UNITS GRANTS/AWARDS	0	3,213	3,155	3,115	3,155	3,155	This is a 5% Trust Accountability Award (TAP) from our liability premium paid by ULGT to be used for risk management and safety purchases subject to training and pre-approvals. Also a 1.5% discount on Work Comp premium for each consecutive year completing TAP upto 4.5%.				
10-33-560	CLASS C" ROAD FUND ALLOTMENT"	543,758	629,395	436,964	610,000	638,000	597,000	The city receives an allotted amount based on mileage and population. This revenue is restricted to Class C road expenditures. The corresponding expenditures are shown in the street budget. HB575 cut fuel tax by \$5.06, reducing the city's allotment by approx. 16% or \$51K (1/2 yr. to December 2026)				
10-33-580	STATE ALCOHOL ENFORC/EDUC FUND	10,877	13,145	12,789	13,145	12,790	12,790	Funds received from the State to be used for alcohol related education programs. The corresponding expenditures are shown in the police budget. (see GL#10-54-286) LOWER				
10-33-581	STATE DUJ/SEATBELT SHIFT AWARDS (police)	35,707	32,535	17,446	35,000	50,000	50,000	This is a reimbursement for State seat belt shifts and alcohol grant shifts. The corresponding expenditures are shown in the police budget. (see GL#10-54-300)				
10-33-582	FEDERAL/STATE GRANTS/AWARDS (police)	1,200	0	22,355	22,500	23,000	23,000	Transportation Sales Tax Revenue, Applied a 3% increase from the prior year.				
10-33-600	TRANSPORTATION SALE TAX (PROP.1)	229,799	230,463	186,458	232,000	251,000	258,000	American Rescue Plan Act (ARPA) Federal Funds.				
10-33-701	American Rescue Plan Act (ARPA) Fed Funds	98,756	27,289	49,743	573,153	636,938	0					
	<b>Subtotal:</b>	<b>991,629</b>	<b>1,016,635</b>	<b>823,283</b>	<b>1,590,413</b>	<b>1,713,583</b>	<b>1,059,175</b>	<b>-38%</b>				
<b>CHARGES FOR SERVICES</b>												
10-34-230	IMPROVEMENT INSPECTION FEES	0	0	0	0	0	0	Revenue collected from inspections done by city staff on development projects.				
10-34-240	INSPECTION FEES	13,876	12,100	21,201	30,000	26,200	26,200	These are electrical/mechanical/plumbing inspections. Based on building permits.				
10-34-250	PLAN CHECK FEES	147,954	142,817	133,743	82,000	148,800	124,500	Based on building permits				
10-34-255	BUILDING PERMITS DATABASE/SUPPORT FEES	0	0	0	0	0	11,000	Based on building permits to cover the cost of the building permit database and support \$40 per building permit				
10-34-260	BOARD OF ADJUSTMENTS FEES	0	0	225	150	150	150	No salient changes.				
10-34-270	ZONING, SUBDIVISION & DATABASE FEES	8,275	15,000	26,875	8,500	27,000	26,000	These are fees collected from developers to process subdivisions/amendments & help cover database planning software				
10-34-280	FOUNDER'S DAY	19,942	26,265	3,298	20,000	27,500	25,000	Revenue generated through the Salmon Bake & donations & America250 coin sales (\$2.5k)(2025-26)				
10-34-550	IMPOUND & SHELTER FEES	110	125	0	200	200	200	No salient changes.				
10-34-730	RECREATION FEES	46,958	54,096	50,016	55,000	56,000	56,000	Revenues generated through the recreation programs: Baseball/softball(\$19K), basketball (\$17K), flag football (16K), pickleball (\$4K).				
10-34-750	PARK FEES	5,635	4,600	3,628	5,000	5,000	5,000	Revenues generated through park and field reservations.				
	<b>Subtotal:</b>	<b>242,750</b>	<b>255,003</b>	<b>238,986</b>	<b>200,850</b>	<b>290,850</b>	<b>274,050</b>	<b>-6%</b>				



Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>FINES AND FORFEITURES</b>								
10-35-100	COURT FINES	203,458	209,525	197,569	215,000	229,000	230,000	
10-35-200	SMALL CLAIMS FEES	420	180	320	180	320	180	
	Subtotal:	<b>203,878</b>	<b>209,705</b>	<b>197,889</b>	<b>215,180</b>	<b>229,320</b>	<b>230,180</b>	0%
<b>MISCELLANEOUS REVENUE</b>								
10-36-100	INTEREST EARNINGS	209,000	206,667	142,443	201,000	190,000	190,000	
10-36-200	RENTS AND CONCESSIONS	26,474	28,789	20,584	27,000	29,500	27,700	
10-36-220	CREDIT CARD USAGE FEE	6,076	7,223	5,234	22,000	6,500	6,500	
10-36-250	POLICE REPORTS	2,545	3,435	2,730	3,500	3,500	3,500	
10-36-400	SALE OF FIXED ASSETS	0	0	0	0	0	0	
10-36-900	MISC/SUNDRY REVENUE	16,667	26,699	20,642	23,000	21,000	20,000	
	Subtotal:	<b>260,762</b>	<b>272,813</b>	<b>191,633</b>	<b>276,500</b>	<b>250,500</b>	<b>247,700</b>	-1%
<b>CONTRIBUTIONS AND TRANSFERS</b>								
10-39-100	CONTRIB. FROM Private SOURCES	0	0	0	0	0	0	
10-39-200	REVENUE SHARING CARRYOVER	0	0	0	1,877,186	2,434,149	2,135,694	-12%
10-39-300	CLASS C' ROADS CARRYOVER"	0	0	0	894,872	1,046,921	1,322,321	26%
10-39-320	TRANSPORTATION SALES TAX CARRYOVER	0	0	0	356,082	613,155	594,155	
10-39-350	STATE ALCOHOL FUNDS CARRYOVER	0	0	0	4,068	10,009	10,009	0%
10-39-360	CARES/ARPA FUNDS	0	0	0	0	0	0	
10-39-400	TRANSFERS FROM OTHER FUNDS	0	387,000	0	0	210,000	0	
	Subtotal:	<b>0</b>	<b>387,000</b>	<b>0</b>	<b>3,132,208</b>	<b>4,314,234</b>	<b>4,062,179</b>	-6%
<b>GENERAL FUND Revenue Total:</b>		<b>6,435,354</b>	<b>7,002,112</b>	<b>5,572,124</b>	<b>10,274,011</b>	<b>11,886,512</b>	<b>11,063,374</b>	-2%

Revenue estimated  
Small claims fees

Interest paid accounts at America First and PTIF.  
Revenue collected from tower rental

Fee charge for police reports

Misc. reimbursements: i.e. insurance credits, Zions cash savings, youth council fee, tobacco compliance, etc.

The amount represents the reserve balance in the General Fund from the Prior year (beginning balance)  
The amount represents the beginning balance of Class C Funds (beginning balance).  
The amount represents the beginning balance of Transportation Sales Tax Funds (beginning balance).  
The amount represents the begin. bal. of Alcohol Funds received from the State (beginning balance)

Transfer from Park Fund for GF expenditure paid on 'New City Park'

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>LEGISLATIVE</b>								
10-41-120	SALARIES - MAYOR AND COUNCIL	34,511	34,200	28,500	34,200	34,200	34,200	Mayor (\$1,100 monthly) and Council (\$350 monthly each)
10-41-130	EMPLOYEE BENEFITS	4,024	3,988	2,782	4,050	3,400	3,400	FICA, workers comp
10-41-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	7,534	7,936	8,146	8,175	8,175	8,275	ULCT membership \$8,251; Entity registration with State \$25
10-41-220	PUBLIC NOTICES	19,123	23,836	13,903	25,000	22,000	14,500	12 newsletters w/utilities (added Constant Contract \$300 annually-minus \$900 monthly newsletter billed to non-utility billed residents)
10-41-230	TRAVEL	2,310	3,131	1,900	10,280	10,280	10,280	Mayor (\$40 monthly reimb) and Council (\$30 monthly reimb.each); \$8,000 misc. travel
10-41-240	OFFICE SUPPLIES AND EXPENSE	693	271	948	500	1,050	740	Office and \$20 monthly phone stipend (Mayor)
10-41-310	PROFESSIONAL & TECHNICAL	0	15,444	10,296	10,400	10,300	108,550	PV City Website annual fees (includes hosting and DNS & Domain Hosting) \$8,550; Comprehensive General Plan update \$30k (WFRC will help with tech.assistant); codify municipal code \$20k; update municipal code \$50k
10-41-330	EDUCATION AND TRAINING	0	355	680	3,300	3,300	3,300	Education opportunities for Mayor and Council
10-41-510	INSURANCE AND SURETY BONDS	0	0	0	0	0	0	
10-41-610	CITY APPRECIATION	1,523	1,872	784	3,000	2,000	2,000	Christmas appreciation for CC \$1K; farewells, special occasions
10-41-620	MISCELLANEOUS	333	965	1,438	1,000	2,000	2,000	WACOG dinner;Weber County Mayor's dinner; Tri-City Mayor's lunch; CC retreats; B.Taylor Gala; Misc
10-41-640	DISCRETIONARY FUNDS	184,585	2,000	8,244	15,000	15,000	5,000	\$5K used at discretion of council; no cemetery expenditures in GF (see Park Fund);
10-41-660	American Rescue Plan Act (ARPA) Fed Funds	98,756	27,289	56,624	573,153	636,938	0	American Rescue Plan Act (ARPA) Federal Funds-expenditures (deadline to expend: December 31, 2026 )
	Subtotal:	<b>353,392</b>	<b>121,287</b>	<b>134,245</b>	<b>688,058</b>	<b>748,643</b>	<b>197,245</b>	<b>11%</b> % without ARPA expenditures
<b>JUDICIAL</b>								
10-42-110	SALARIES/WAGES-PERMANENT	94,406	107,189	105,391	130,000	130,000	134,500	Judge; Court Administrator; Admin Assist.
10-42-115	OVERTIME/VAC	0	0	0	250	250	250	
10-42-120	SALARIES/WAGES-PART-TIME	6,902	4,935	4,525	11,000	9,000	9,000	Balliff
10-42-130	EMPLOYEE BENEFITS	52,820	51,747	52,648	65,200	65,200	66,000	
10-42-132	EMPLOYEE BENEFITS-GRP 3	273	660	227	2,000	1,000	1,000	
10-42-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	0	50	0	150	0	0	
10-42-230	TRAVEL	765	2,331	2,055	3,300	3,300	3,300	BCI (AS & NO) Provo \$1800; Court Conf. (AS & NO) \$1000; Judge's conf \$500
10-42-240	OFFICE SUPPLIES AND EXPENSE	2,001	1,953	1,167	3,000	2,500	2,500	additional mailings (stamps)
10-42-280	TELEPHONE	1,200	1,200	990	1,200	1,200	1,200	Judge (\$10 monthly reimb); Court Clerk (\$90 monthly reimb)
10-42-310	PROFESSIONAL & TECHNICAL	26,968	24,166	16,813	28,250	28,250	38,150	Prosecutor contract (to be negotiated); defensed atrny \$5k; interpreters/witness fees/warrants srved
10-42-330	EDUCATION & TRAINING	250	400	425	800	800	800	BCI; Court conf; TAC; Judge's conf
10-42-510	INSURANCE AND SURETY BONDS	0	0	0	0	0	0	
10-42-620	MISCELLANEOUS SERVICES	5,217	6,214	5,451	6,800	7,600	8,000	Credit card fees.
10-42-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	
	Subtotal:	<b>190,802</b>	<b>200,845</b>	<b>189,692</b>	<b>251,950</b>	<b>249,100</b>	<b>264,700</b>	<b>6%</b>

Acct No.	Account Title	2023-24	2024-25	2025-26	2025-26	2025-26	2026-27	% change
		Prior Year Actual	Prior Year Actual	Cur YTD Actual	Cur Year Budget	Projected final Budget	Beginning Budget	
<b>ADMINISTRATION</b>								
10-43-110	SALARIES/WAGES-PERMANENT	75,677	76,853	67,985	84,400	84,400	88,000	City Admin; Treasurer
10-43-115	OVERTIME/VAC	490	3,699	363	1,300	1,300	1,300	
10-43-120	SALARIES/WAGES-PART-TIME	32,357	44,494	36,759	48,100	48,100	50,800	Admin Assistants
10-43-130	EMPLOYEE BENEFITS	46,552	57,941	47,487	58,000	58,000	57,700	
10-43-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	0	395	218	1,725	250	250	UCMA, ICMA
10-43-220	PUBLIC NOTICES	0	0	0	0	0	0	
10-43-230	TRAVEL	7,509	9,447	8,438	11,500	11,500	11,500	travel stipend \$6k; CMA (St.George (spring) & N.SLC (fall)); ULGT (St.George (spring) & SLC (fall)); UAPT (BS)
10-43-240	OFFICE SUPPLIES AND EXPENSE	128	511	356	650	650	650	Monthly phone stipend (\$90-Admin)
10-43-280	TELEPHONE	1,080	1,045	900	1,080	1,080	1,080	Misc. professional svcs
10-43-310	PROFESSIONAL & TECHNICAL	0	101	0	1,000	1,000	1,000	ICMA; UCMA (St.George (spring) & N.SLC (fall)); UAPA (Verml (spring) & Northern Ut (fall)); ULGT (St.George (spring) & SLC (fall)); Recreation Conf; UAPT (BS); APT training courses \$300
10-43-330	EDUCATION AND TRAINING	1,775	3,985	1,846	4,000	4,000	4,500	
10-43-510	INSURANCE AND SURETY BONDS	0	0	0	0	0	0	
10-43-605	MARKETING & ANALYSIS	0	0	5,391	7,550	7,550	43,600	Staffing Assessment/Workforce Analysis \$40k; Talent Acquisition on a monthly basis vs \$7.2k annually-approx \$3.6k
10-43-620	MISCELLANEOUS SERVICES	1,213	431	0	2,000	2,000	2,000	Misc., retreats, training luncheons
10-43-630	EMP. APPRECIATION	17,077	11,365	12,453	18,000	18,000	18,000	Christmas bonus/lunch \$15k; employee appreciation/misc/farewells \$2k; employee summer gathering \$1k
10-43-640	CONTINUING EDUCATION	0	0	0	5,000	5,000	5,000	Tuition reimb program
10-43-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	
	Subtotal:	183,858	210,267	181,896	244,305	242,830	285,380	18%
<b>TREASURER</b>								
10-44-110	SALARIES/WAGES-PERMANENT	53,852	58,188	49,541	62,200	62,200	64,600	Treasurer
10-44-115	OVERTIME/VAC	1,469	2,721	1,089	3,000	3,000	3,000	
10-44-120	SALARIES/WAGES-PART-TIME	6,062	6,148	5,274	6,500	6,500	6,780	Admin Assistant
10-44-130	EMPLOYEE BENEFITS	33,075	33,056	28,729	35,700	35,700	36,000	
10-44-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	299	299	299	300	300	300	UAPT (Utah Assoc.of Public Treasurer); APTUS&C; UFGOA
10-44-230	TRAVEL	4,922	2,457	2,105	5,900	5,900	5,900	UAPT; APTUS&C; UGFOA; Caselle or UAPT Treasurer Academy; general mileage reimb
10-44-240	OFFICE SUPPLIES AND EXPENSE	956	1,490	775	4,000	4,000	3,000	Office supplies; set up new Bank Account/checks/etc
10-44-280	TELEPHONE	1,080	1,080	900	1,080	1,080	1,080	Monthly phone stipend (\$90)
10-44-310	PROFESSIONAL & TECHNICAL	200	0	0	200	200	200	ACPPA Certification
10-44-330	EDUCATION AND TRAINING	350	1,199	774	1,300	1,300	1,300	UAPT; APTUS&C; UGFOA; Caselle or UAPT Treasurers Academy
10-44-510	INSURANCE AND SURETY BONDS	0	0	0	0	0	0	
10-44-620	MISCELLANEOUS SERVICES	6,693	7,260	3,822	9,500	7,300	7,300	Credit card fees.
10-44-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	
	Subtotal:	108,958	113,898	93,508	129,680	127,480	129,460	2%
<b>CITY RECORDER/FINANCE</b>								
10-47-110	SALARIES/WAGES-PERMANENT	56,010	58,757	50,683	63,200	63,200	65,700	City Recorder/Finance
10-47-115	OVERTIME/VAC	1,009	1,107	1,002	2,300	2,300	2,300	
10-47-120	SALARIES/WAGES-PART-TIME	6,062	7,456	5,274	6,500	6,500	6,780	Admin Assistant
10-47-130	EMPLOYEE BENEFITS	26,994	27,174	23,916	29,800	29,800	29,800	
10-47-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	255	240	145	145	145	145	DMWRA; UGFOA; UBLA
10-47-230	TRAVEL	1,825	732	54	2,600	2,600	2,600	General mileage; UBLA conf (DM)\$900; UGFOA conf (LH) St. George \$900; UMCA Conf (LH & DM) Price \$700
10-47-240	OFFICE SUPPLIES AND EXPENSE	1,971	2,172	1,663	3,000	3,000	3,000	Office supplies; direct deposit fees
10-47-280	TELEPHONE	2,160	2,160	1,800	2,160	2,160	2,160	Monthly phone stipend (LH & DM \$90)
10-47-310	PROFESSIONAL/TECHNICAL SERVICE	0	0	0	0	0	0	
10-47-330	EDUCATION AND TRAINING	415	195	375	850	650	850	UBLA conf (DM) \$250; UGFOA \$200; UMCA \$400 (DM & LH)
10-47-510	INSURANCE AND SURETY BONDS	50	50	0	0	0	0	Notary bond
10-47-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	
	Subtotal:	96,751	100,043	84,912	110,930	109,755	113,335	3%

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<b>NON-DEPARTMENTAL</b>								
10-49-270	DEBT SERVICE PRINCIPAL (SBITA)	11,000	0	0	0	0	0	
10-49-300	ENGINEER	68,139	59,742	33,660	70,000	70,000	70,000	General engineering cost to the City & DRC Mtgs
10-49-310	ATTORNEY	5,774	3,503	9,564	20,000	23,000	41,000	Attorney Services; misc attorney services \$5k
10-49-320	AUDITOR	15,525	15,915	16,315	18,090	16,315	19,560	Includes single audit if needed
10-49-510	INSURANCE AND SURETY BONDS	106,231	110,160	105,841	107,200	108,000	108,200	General liability \$36k; Auto(damage/liability) \$43k+new \$4k; Property Premiums \$22k with ULGT; EAP Program \$3.2k (contract expired 1/2027)
10-49-610	MISC SAFETY GRANT SUPPLIES	0	0	395	3,115	3,155	3,155	Trust Accountability Award (TAP)/incentives-refer to GI#10-33-500
10-49-650	CONTRIBUTION TO OTHER GOVTS	85,609	0	0	0	0	0	
	<b>Subtotal:</b>	<b>292,278</b>	<b>189,320</b>	<b>165,775</b>	<b>218,405</b>	<b>220,470</b>	<b>241,915</b>	<b>10%</b>
<b>GENERAL GOVERNMENT BUILDINGS</b>								
10-50-110	SALARIES/WAGES-PERMANENT	6,661	6,980	5,578	8,300	7,400	7,600	cleaning and basement rental checks
10-50-115	OVERTIME/VAC	0	0	0	1,200	0	0	basement rentals watchmen hours
10-50-130	EMPLOYEE BENEFITS	736	697	531	950	750	780	
10-50-260	BLDGS/GROUNDS -SUPPLIES/MAINT.	11,454	16,135	9,978	17,000	17,000	17,000	office cleaning/ground supplies/carpets & chairs cleaned/,marquee maint.repairs/soda machine
10-50-270	UTILITIES	11,119	14,835	11,368	15,500	15,500	16,000	Power and gas for old & new city office and cert building
10-50-280	TELEPHONE	13,527	13,900	11,411	14,000	16,500	12,000	City phones; internet rec.
10-50-310	PROFESSIONAL & TECHNICAL	106	0	640	5,000	1,500	1,500	camera repairs
10-50-620	CONTRACTUAL SERVICES	58,747	47,967	51,219	79,500	77,000	84,900	IT \$30k; Datto Backup \$3k; Office 365 \$5k; Sophos (Spam filter)(3yrs \$9k)-due June 2026 & June 2029; SonicWALL (firewall/antivirus)(3yrs \$2500)-due April 2027 & April 2030; Les Olson copier maint. \$2k; Caselle \$12k; City/inspect \$5.5k; Technet market survey \$400; CivicPlus website annual services \$8,550; GoDaddy-VPN \$100; Canva-newsletter creation program \$120; Zoom \$160; Bluebeam \$520; Adobe Pro (2) \$600; Caselle business licensing and connect online (A/P) \$3.7k; minutes software \$1,200; time keeping \$4.5k; +
	<b>Subtotal:</b>	<b>102,350</b>	<b>100,514</b>	<b>90,725</b>	<b>141,450</b>	<b>135,650</b>	<b>139,780</b>	<b>3%</b>
<b>SHOP</b>								
10-51-230	TRAVEL	0	0	0	1,200	1,200	1,200	Mechanic workshops travel
10-51-240	OFFICE SUPPLIES AND EXPENSE	2,144	2,456	1,789	2,200	2,600	2,600	
10-51-250	EQUIP/SUPPLIES/MAINTENANCE	7,016	10,196	5,046	13,000	13,000	10,000	Tools and shop supplies
10-51-260	BLDG & GRND-SHOP IMPROVEMENTS	1,626	8,406	9,631	9,300	15,000	10,000	General shop repairs as needed; gate repairs; generator repairs; safety upgrades; inspections
10-51-270	UTILITIES	15,710	15,413	10,396	20,000	20,000	20,000	Shop Utilities (gas, power & city utilities)
10-51-280	TELEPHONE	1,517	1,526	922	1,550	1,550	1,550	On-call phone \$900; PW cell phone
10-51-310	PROFESSIONAL & TECHNICAL	0	0	0	1,275	0	0	
10-51-330	EDUCATION AND TRAINING	0	0	450	1,000	1,000	1,000	Mechanic workshops; safety training
10-51-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	
	<b>Subtotal:</b>	<b>28,013</b>	<b>37,997</b>	<b>28,234</b>	<b>49,525</b>	<b>54,350</b>	<b>46,350</b>	<b>-15%</b>
<b>ELECTIONS</b>								
10-52-250	EQUIP/SUPPLIES/MAINTENANCE	0	0	0	0	0	0	
10-52-310	PROFESSIONAL/TECHNICAL SERVICE	6,995	0	18,943	26,400	19,000	0	No Municipal Election this year
	<b>Subtotal:</b>	<b>6,995</b>	<b>0</b>	<b>18,943</b>	<b>26,400</b>	<b>19,000</b>	<b>0</b>	<b>-100%</b>

Acct No.	Account Title	2023-24		2024-25		2025-26		2025-26		2026-27		% change
		Prior Year Actual	Prior Year Actual	Cur YTD Actual	Cur Year Budget	Projected final Budget	Beginning Budget					
<b>PLANNING &amp; ZONING</b>												
10-53-110	SALARIES/WAGES-PERMANENT	79,126	70,198	68,664	83,200	86,200	94,100	94,100	83,200	86,200	94,100	Planning & Zoning Admin; Planning & Admin Office Assistant
10-53-115	OVERTIME/VAC	5,536	0	0	1,000	500	500	500	1,000	500	500	
10-53-120	SALARIES/WAGES PART-TIME/STIPENDS	8,369	4,350	1,950	5,400	5,400	5,400	5,400	5,400	5,400	5,400	9 PC members \$50 X 12 meetings (\$5,400); future consideration: PT planning assistant (evaluated after use with Gowwell software)
10-53-130	EMPLOYEE BENEFITS	48,748	39,829	40,640	51,100	51,100	53,200	53,200	51,100	51,100	53,200	Weber Chamber of Commerce \$425; Weber County Property Data Service \$600; APA \$400
10-53-210	BOOKS & SUBSCRIPTIONS & MEMBER	554	875	1,075	1,425	1,425	1,425	1,425	1,425	1,425	1,425	misc noticing/signs (changed ordinance to eliminate newspaper adv)
10-53-220	PUBLIC NOTICES	0	0	0	0	0	0	0	0	0	0	APA Fall & Spring conferences \$1,800 (TE); Planning Commission training opportunities \$4K; local mileage reimb \$300
10-53-230	TRAVEL	2,648	884	95	6,350	4,300	6,100	6,100	6,350	4,300	6,100	
10-53-240	OFFICE SUPPLIES AND EXPENSE	380	790	172	1,500	300	300	300	1,500	300	300	Office supplies
10-53-280	TELEPHONE	1,080	0	405	1,080	1,080	1,080	1,080	1,080	1,080	1,080	Monthly phone stipends \$90
10-53-310	PROFESSIONAL/TECHNICAL SERVICE	23,583	6,851	0	31,810	27,000	14,000	14,000	31,810	27,000	14,000	Consultations/projects/inspections; Aerial Map for conference room \$11,810 (2025-26 year); Gowwell software \$12K
10-53-330	EDUCATION AND TRAINING	985	750	490	3,450	3,450	3,450	3,450	3,450	3,450	3,450	APA Spring & Fall Conf \$600 ea (TE); Utah Land Use Training \$250; Planning Commission training opportunities \$2K
10-53-610	MISCELLANEOUS SUPPLIES	915	857	1,050	2,000	2,000	2,000	2,000	2,000	2,000	2,000	Christmas appreciation & meal for PC and BOA
10-53-620	CONTRACTUAL SERVICES	0	0	0	0	13,000	12,000	12,000	0	13,000	12,000	GowWell annual contract for planning software
10-53-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	0	0	0	0	
<b>Subtotal:</b>		<b>171,924</b>	<b>125,384</b>	<b>114,541</b>	<b>188,315</b>	<b>195,755</b>	<b>193,555</b>	<b>193,555</b>	<b>188,315</b>	<b>195,755</b>	<b>193,555</b>	<b>-1%</b>

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>POLICE DEPARTMENT</b>								
10-54-110	SALARIES/WAGES-PERMINNT-GRP 1	1,074,599	937,630	879,973	1,129,200	1,065,000	1,190,500	12%
10-54-111	SALARIES/WAGES-PERMINNT-GRP 2	59,093	22,890	26,202	35,000	33,000	33,500	Chief; Police Officers; CRO; Secretary. (includes 12 fulltime Police Officers & 1 fulltime Secretary) Crossing guards (6 stations) and increase pay
10-54-112	SALARIES/WAGES-PERMINNT-GRP 3	18,306	24,065	21,186	49,000	49,000	50,000	Part-time officers (30 weekly avg.hrs/1,560 total hrs)
10-54-115	OVERTIME/VAC	60,596	120,606	50,244	75,000	75,000	75,000	Overtime (excludes WHS shifts and DUJ shifts) (includes possible cash outs) (prior year includes 3 cashouts \$34K)
10-54-130	EMPLOYEE BENEFITS-GRP 1	614,568	617,393	546,886	761,800	690,000	770,000	
10-54-131	EMPLOYEE BENEFITS-GRP 2	25,211	1,902	1,259	3,275	3,100	3,200	
10-54-132	EMPLOYEE BENEFITS-GRP 3	7,746	6,925	5,907	9,500	7,800	8,000	
10-54-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	304	0	0	0	0	0	
10-54-220	PUBLIC NOTICES	0	0	0	0	0	0	
10-54-230	TRAVEL	4,556	1,151	2,953	9,800	11,200	11,200	Travel (12) Officers, (1) CRO & (1) Clerk for conferences/training \$800 each
10-54-240	OFFICE SUPPLIES AND EXPENSE	4,737	2,321	1,556	5,000	5,000	5,000	Batteries, ammo, taser cartridges, repairs to equipment, traffic cones, citations, etc.
10-54-250	SUPPLIES/MAINTENANCE	13,610	2,299	4,489	10,000	10,000	10,000	Fuel (increase fuel July-Oct)
10-54-251	VEHICLE:FUEL	47,143	46,667	36,269	52,000	52,000	56,000	Vehicle equipment (misc. equipment/replacement or damaged equipment) * see Equipment Replacement Fund for new vehicle equipment
10-54-252	VEHICLE: EQUIPMENT	5,482	1,277	1,405	5,000	5,000	5,000	15 police vehicles (oil changes/tires/etc)
10-54-253	VEHICLE: MAINTENANCE	7,658	15,002	14,445	15,000	15,000	25,000	Air cards; monthly cell phone reimburs \$90 Chief/Lieutenant/Sergeants, \$30 officers/CRO.
10-54-260	BLDG/GROUNDS-SUPPLIES & MAINT	0	0	0	0	0	0	State funding for expenditures on liquor awareness and enforcement. (see GI#10-33-580)
10-54-280	COMMUNICATION SERVICES	13,755	12,672	11,205	15,000	15,000	15,000	WHS event staffing (overtime) reimbursed by WHS
10-54-286	LIQUOR FUND EXPENDITURES	7,243	7,547	7,571	17,210	12,790	22,790	Overtime shifts reimbursed from the State (see GI#10-33-581)
10-54-289	WHS EXPENDITURE	6,961	6,651	7,921	10,500	10,500	10,500	Reimbursed by Federal or local grants (see GI#10-33-582)
10-54-290	DUJ/SEAT BELT EXPENDITURES	39,718	24,418	17,240	35,000	50,000	50,000	DUJ blood tech fees; drug screenings
10-54-300	FEDERAL/STATE GRANTS EXPENDITURES	3,375	0	22,759	22,500	23,000	23,000	Food, equipment & supplies, euthanasia, traps, citations, tags, vehicle repairs, etc.
10-54-310	PROFESSIONAL/TECHNICAL SERVICE	826	1,721	1,325	2,000	2,000	2,000	Education (12) Officers, (1) CRO & (1) Clerk for conferences/training \$600 each; cash handling/fraud classes \$400 (AC)
10-54-320	ANIMAL SERVICES	1,523	1,566	861	3,000	3,000	3,000	terminated program in 2024
10-54-330	EDUCATION AND TRAINING	3,353	7,429	6,553	8,400	8,400	8,800	\$960 per (12) officer & (1) CRO, \$200 per (6) part-timers; new officer \$480 start-up; patches/badges; coats
10-54-340	CANINE OFFICER EXPENSES	2,428	726	0	0	0	0	Misc. appreciation for police dept; farewells, special occasions
10-54-470	UNIFORMS	13,305	11,131	11,131	17,000	17,000	21,000	SWAT \$1.2K; CSI calls \$21K, Strike Force \$11.3K; Dispatch \$500; Les Olsen copier contract \$1.2K; Lexipol policy manual \$4K;
10-54-610	SPECIAL FUNCTIONS	630	1,419	1,187	2,000	2,000	3,000	Lexipol training \$1.3K; Pawn \$50; Net Motion \$2,750; Crash Team Assessment \$900; Body Cameras contract #1[5yr-January '23 first year] \$6.5K; Body Cameras contract #2 \$1K(4yr); Traffic Logix (speed trailer data) \$900; Homicide task Force \$200;
10-54-620	CONTRACTUAL SERVICES	69,248	45,218	44,834	67,500	77,700	85,000	Axon (tazers-5yr contract) \$10,125; Optimus GPS Tracking \$200; Lucidos \$2.5K; Early Intervention System \$3654; new: FLOCK Cameras \$15K (3-year contract)
10-54-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	
Subtotal:		2,105,974	1,921,126	1,725,361	2,359,685	2,242,490	2,486,490	11%

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>BUILDING INSPECTION</b>								
10-58-110	SALARIES/WAGES-PERMANENT	23,495	39,607	23,743	29,800	29,800	31,100	Treasurer; Recorder; Planning & Admin Office Assistant
10-58-115	OVERTIME/VAC	337	564	282	1,000	1,000	1,000	
10-58-120	SALARIES/WAGES-PART-TIME	9,090	0	0	0	0	0	
10-58-130	EMPLOYEE BENEFITS	16,822	21,196	13,632	16,800	16,500	16,600	
10-58-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	0	1,395	0	0	0	0	
10-58-230	TRAVEL	0	0	0	0	0	0	
10-58-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	100	100	100	
10-58-310	PROFESSIONAL & TECHNICAL	120,480	141,879	115,810	140,000	160,000	166,000	Outsource inspections and plan reviews plus administrative services \$500 month
10-58-330	EDUCATION AND TRAINING	0	0	0	0	0	0	
	Subtotal:	170,224	204,641	153,467	187,700	207,400	214,800	4%
<b>EMERGENCY PREPAREDNESS</b>								
10-59-250	EQUIPMENT-SUPPLIES & MAINTENAN	1,010	1,790	572	3,500	1,000	1,000	0% Outreach and program operation
	Subtotal:	1,010	1,790	572	3,500	1,000	1,000	0%
<b>STREETS</b>								
10-60-110	SALARIES/WAGES-PERMANENT	257,724	226,117	186,925	293,000	240,000	305,900	PWD; O&M Techs; Inspector position; mechanic; blue stakes tech
10-60-115	OVERTIME/VAC	25,543	37,935	19,337	30,000	30,000	30,000	includes on-call (prior year includes cash out)
10-60-120	SALARIES/WAGES-PART-TIME	34,876	43,808	28,781	59,000	59,000	62,000	Ground Maintenance (50%=1025 + 1560 man hours); PT Admin 3/4; Seasonal Street Maint 800 hours (1/2 streets/1/2 storm sewer)
10-60-130	EMPLOYEE BENEFITS	164,199	132,682	113,649	168,000	150,000	185,600	
10-60-230	TRAVEL	156	13	0	2,000	2,000	2,000	
10-60-240	OFFICE SUPPLIES AND EXPENSE	84	39	11	500	500	500	
10-60-250	EQUIP/SUPPLIES/MAINTENANCE	4,010	2,266	2,438	5,000	2,000	2,000	Supplies, shovels, hoses, hand tools, etc
10-60-251	VEHICLE:FUEL	19,035	10,486	3,174	33,000	7,000	33,000	Fuel (increase for a snow year)
10-60-253	VEHICLE: MAINTENANCE	41,488	20,568	5,801	94,000	40,000	40,000	Vehicle maintenance.
10-60-270	UTILITIES	23,881	26,302	20,555	33,000	34,000	34,000	Power for street lights
10-60-271	UTILITIES-REPAIRS	888	472	161	15,000	10,000	10,000	Repair street lights
10-60-280	TELEPHONE	3,927	3,328	1,980	2,800	2,800	2,800	Monthly phone stipends; tablets (2)
10-60-310	PROFESSIONAL/TECHNICAL SERVICE	28,115	35,003	10,840	31,000	31,000	31,000	IWORQ pavement management \$1,000; IWORQ internet work management \$2,500; IWORQ fleet management \$2,100; ERSI \$300; Public Works Standards updates; street maintenance project engineering, sign management; drug consortium;
10-60-330	EDUCATION AND TRAINING	4,202	2,099	2,034	13,500	15,000	15,000	Flagger certs; PWD trainings; CDL training \$12K
10-60-470	STREET SUPPLIES/MATERIALS	121,769	66,923	26,683	125,000	80,000	125,000	Salt; snowplow blades; road base; street sign replacements; street paint, etc.
10-60-490	CLASS C ROAD EXPENDITURES"	799,704	353,634	252,395	634,000	362,600	762,500	Class C road funds and carryover. Projects listed with Road's CIP
10-60-491	TRANSPORTATION SALES TAX EXPEND.	178,851	143,517	50,111	713,000	270,000	360,000	Transportation sales tax funds. Projects listed with the Road's CIP.
10-60-610	PERSONNEL UNIFORMS	8,635	8,123	9,807	10,000	12,000	12,000	\$400 each uniform allowance; Logo shirts, work pants, safety boot program; Misc. logo shirts for other city members
10-60-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	
	Subtotal:	1,717,087	1,113,315	734,682	2,261,800	1,347,900	2,013,300	25% % without Class C road and Transportation sales tax expenditures
<b>COMMUNITY SUPPORT PROGRAMS</b>								
10-62-290	SENIOR CITIZEN PROGRAM	5,000	5,000	5,000	5,000	5,000	5,000	Annual contribution to North View Senior Center-Senior Programs
10-62-291	NORTH OGDEN-SENIOR CITIZEN FACILITY O&M	12,000	12,000	12,000	12,000	12,000	12,000	Agreement terminates January 1, 2026; until an agreement, the amount should be zero
10-62-295	YOUR COMMUNITY CONNECTION (YCC)	4,000	4,000	4,000	4,000	4,000	4,000	Annual contribution to the YCC
10-62-297	PLEASANT VIEW HERITAGE FOUNDATION	1,000	0	0	1,000	1,000	1,000	Funding support
	Subtotal:	22,000	21,000	21,000	22,000	22,000	22,000	0%

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change	
<b>YOUTH COUNCIL</b>									
10-63-110	SALARIES/WAGES-PERMANENT	2,669	2,913	2,555	3,150	3,150	3,300		Recreation Coordinator
10-63-120	SALARIES/WAGES-PART-TIME	0	0	0	0	0	0		
10-63-130	EMPLOYEE BENEFITS	1,465	1,554	1,091	1,600	1,600	1,600		+ scholarship benefits
10-63-230	TRAVEL	189	125	182	700	700	700		Local Officials Day; USU Leadership; Service Projects (per diem)
10-63-240	OFFICE SUPPLIES AND EXPENSE	24	62	0	100	100	100		
10-63-250	EQUIPMENT-SUPPLIES	648	2,793	619	2,350	2,350	2,350		Shirts and conference jackets, service projects
10-63-330	EDUCATION AND TRAINING	2,127	1,110	1,760	3,700	3,700	3,700		Youth Council and Leaders: Local Officials Day; annual dinner
10-63-640	SCHOLARSHIPS	1,000	2,000	0	2,000	2,000	2,000		Scholarships.
	Subtotal:	8,122	10,557	6,207	13,600	13,600	13,750	1%	
<b>PARKS</b>									
10-70-110	SALARIES/WAGES-PERMANENT	80,594	78,854	76,905	98,000	97,000	100,100		PWD; O&M Techs; Mechanic
10-70-115	OVERTIME/VAC	6,978	20,335	6,639	10,500	9,000	10,500		includes on-call (prior year include cash out)
10-70-120	SALARIES/WAGES-PART-TIME	33,373	42,130	25,579	46,500	46,500	49,400		Ground Maintenance (2 @ 1025hrs + 1560 man hours); PT Admin 3/4
10-70-130	EMPLOYEE BENEFITS	62,646	56,434	55,678	78,200	74,000	85,300		
10-70-230	TRAVEL	1,061	1,526	1,757	3,000	3,000	3,000		Mower parts, tools
10-70-250	EQUIP/SUPPLIES/MAINTENANCE	10,348	10,564	3,345	13,250	13,250	13,250		Fuel
10-70-251	VEHICLE:FUEL	8,690	7,473	4,336	8,500	8,000	8,500		
10-70-253	VEHICLE: MAINTENANCE	3,446	3,165	536	4,000	4,000	4,000		
10-70-260	BLDG/GROUNDS-SUPPLIES & MAINT	42,561	45,722	11,532	75,000	75,000	75,000		Tree trimming, chipping, grub control, top dressing, fertilize-turf builder program, sprinkler repairs; aerscaping unusable ground \$1,500; veteran's clock & monument upkeep; parking lot maintenance \$14,500; tree replacement program \$4k
10-70-270	UTILITIES	28,518	25,719	25,779	35,000	33,700	33,700		Power at parks \$11K; 2ndary water assessments for parks \$9K; PV Utilities charges \$12.5K; Bona Vista-Multi-Sport Park utilities \$1.2K
10-70-310	PROFESSIONAL/TECHNICAL SERVICE	0	4,919	286	5,000	5,000	5,000		mapping
10-70-330	EDUCATION AND TRAINING	1,905	2,700	1,470	4,000	4,000	4,000		URPA (MH & BG); APWA trainings
10-70-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0		
	Subtotal:	280,120	299,541	213,842	380,950	372,450	391,750	5%	
<b>RECREATION</b>									
10-71-110	SALARIES/WAGES-PERMANENT	49,170	55,574	48,315	59,500	59,500	62,000		Recreation Director
10-71-115	OVERTIME/VAC	0	550	308	0	0	0		
10-71-120	SALARIES/WAGES-PART-TIME	23,004	26,660	26,587	57,000	47,000	56,000		Recreation Referees; pickleball instruncture (6-week youth league) \$4K; PT Recreation Aid \$26K
10-71-130	EMPLOYEE BENEFITS	26,727	27,390	23,210	31,500	29,500	31,200		
10-71-210	BOOKS & SUBSCRIPTIONS & MEMBERSHIPS	65	65	65	225	225	225		National Rec & Park membership \$175; Utah Rec Parks membership \$50
10-71-230	TRAVEL	2,646	1,253	4,752	3,500	4,730	4,730		UPRA & National RPA
10-71-240	OFFICE SUPPLIES AND EXPENSE	174	199	248	250	300	300		
10-71-245	SALES TAX	3,391	3,922	3,158	3,400	5,000	5,000		Sales Tax on recreation registrations
10-71-250	EQUIP/SUPPLIES/MAINTENANCE	19,544	22,648	8,603	22,000	23,000	23,000		Uniforms and equipment for baseball, softball, basketball and flag football; pickleball equipment
10-71-260	CONCESSIONS	0	0	0	0	0	0		
10-71-280	TELEPHONE	1,080	1,080	900	1,080	1,080	1,080		Monthly phone stipend \$90
10-71-310	PROFESSIONAL/TECHNICAL SERVICE	11,913	13,176	15,870	18,900	18,900	18,900		Basketball court rental; Sportsites annual agreement \$2.7K; coaches background checks; coach training program \$2.9K
10-71-330	EDUCATION AND TRAINING	1,075	1,005	1,900	900	2,000	1,500		Utah RPA conference & national RPA conference
10-71-620	MISCELLANEOUS SERVICES	0	0	0	0	0	0		
	Subtotal:	138,789	153,522	133,916	198,255	191,235	203,935	7%	

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>COMMUNITY PROMOTION</b>								
10-75-620	BEAUTIFICATION PROGRAM	0	0	0	1,000	1,000	1,000	
10-75-630	COMMUNITY PROMOTION/RESIDENT RECOGNITIO	88	231	51	400	400	400	
10-75-650	EASTER EGG HUNT	2,713	2,730	0	2,800	2,800	2,800	
10-75-660	CHRISTMAS CELEBRATIONS	1,143	1,012	934	6,300	1,025	2,100	
10-75-670	FOUNDERS' DAY	56,498	61,010	17,087	66,000	68,000	62,000	
	Subtotal:	60,442	64,983	18,072	76,500	73,225	68,300	-7%
<b>TRANSFERS AND OTHER USES</b>								
10-90-100	TRNSFR TO STORM SEWER	0	0	0	0	0	0	
10-90-150	TRANSFER TO PARK DEV FUND	200,007	0	0	0	0	0	
10-90-200	TRANSFER TO CITY HALL CP FUND	100,000	162,500	100,000	100,000	100,000	100,000	
10-90-250	TRNSFR TO ROAD & SDWLK FUND	200,000	200,000	200,000	200,000	200,000	200,000	
10-90-300	TRNSFR TO STORM SEWER FUND	0	0	0	0	350,000	0	
10-90-325	TRANSFER TO OPEN/SPACE FUND	0	0	0	0	0	0	
10-90-350	TRANSFER TO EQUIP. FUND	500,000	500,000	600,000	600,000	600,000	600,000	
10-90-375	TRANSFER TO SOLID WASTE FUND	0	0	0	0	0	0	
10-90-400	TRNSFR TO REDEVELOPMENT AGENCY	0	0	0	0	0	0	
10-90-510	USE OF RESERVED FUND BALANCE	0	0	702,046	2,135,694	1,492,344	1,492,344	
10-90-520	CLASS C' ROAD FUNDS"	0	0	870,872	1,322,321	1,156,821	1,156,821	
10-90-525	TRANSPORTATION SALES TAX FUND BAL.	0	0	248,082	594,155	492,155	492,155	
10-90-540	APRA FUNDS	0	0	3	0	0	0	
10-90-530	RESERVE FOR STATE LIQUOR FUNDS	0	0	0	10,009	9	9	
	Subtotal:	800,000	1,062,507	900,000	2,721,003	5,312,179	4,041,329	-24%
<b>MISCELLANEOUS</b>								
10-95-510	INCREASE IN FUND BALANCE	0	0	0	0	0	0	
	Subtotal:	0	0	0	0	0	0	
<b>GENERAL FUND Expenditure Total:</b>		6,839,089	6,052,537	5,009,390	10,274,011	11,886,512	11,063,374	-7%
<b>GENERAL FUND Revenue Total:</b>		6,435,354	7,002,112	5,572,124	10,274,011	11,886,512	11,063,374	-7%
<b>GENERAL FUND Expenditure Total:</b>		6,839,089	6,052,537	5,009,390	10,274,011	11,886,512	11,063,374	-7%
<b>Net Total GENERAL FUND:</b>		-403,735	949,575	562,734	0	0	0	

Expenses for Beautification program  
 Weber County fair booth (WC will supply \$75) assign to councilmember or committee  
 Easter Candy Hunt - candy  
 Santa Event \$1.1k; Christmas lights/decor \$1K  
 Fireworks-city sponsored \$22k; fireworks setup/sound/music \$3k; parade \$3k; Salmon Bake \$19k;  
 misc./advertise/shirts/barricades/insur \$5.5k; sales tax \$1.5k; car show \$2k; \$4k 5K Run & Breakfast; PWD FD lunch  
 briefings \$1k; Square readers (2); tablet \$1k (2025-26) then monthly fees; America250 coins \$6k (2025-26)

transfer to Park Fund for Pickleball  
 include future CERT house demo & retaining wall between office & community center  
 transfer to road for additional road projects

ending balances  
 ending balances  
 ending balances  
 ending balances

<b>GENERAL FUND SUMMARY</b>	<b>2025-2026</b>	<b>2026-2027</b>
Revenue Totals	11,886,512	11,063,374
(Class C road fund revenue)	(638,000)	(597,000)
(Class C Sale of Fixed Assets)	0	0
(Class C road carryover)	(1,046,921)	(1,322,321)
(Transfer from RDA-one time)	(210,000)	
(Transp.Sales Tax revenue)	(251,000)	(258,000)
(Transp.Sales Tax carryover)	(613,155)	(594,155)
(Alcohol funds revenue)	(12,790)	(12,790)
(Alcohol funds carryover)	(10,009)	(10,009)
(ARPA funds carryover-revenue)	(636,938)	0
(ARPA funds carryover-carryover)	0	0
Sub Total	8,467,699	8,269,099
Revenue Carryover	(2,434,149)	(2,135,694)
*Net Revenue	6,033,550	6,133,405
Expenditure Totals	7,824,333	7,922,045
(Class C road expenditure)	(362,600)	(762,500)
(Transp.Sales Tax expenditure)	(270,000)	(360,000)
(Alcohol fund expenditure)	(12,790)	(22,790)
(ARPA fund expenditure)	(636,938)	0
*Net Expenditure	6,542,005	6,776,755
*Net Revenue and Expenditure	(508,455)	(643,350)
Restricted: Class C Road End. Balance	1,322,321	1,156,821
Restricted: Transp.Sales Tax End. Balance	594,155	492,155
Restricted: Alcohol End. Balance	10,009	9
Restricted: ARPA Funds	0	0
Unassigned: Revenue Carryover	2,135,694 = * 28.20%	1,492,344 = * 21.32%
Total	4,062,179	3,141,329

\*Carryover limit (35%)

Maximum Amt.	2,650,297	2,450,418
Difference	514,603	958,074

[The tentative budget as submitted is a balance budget. The Net Revenue and Expenditure amounts are noted for a comparison purpose. The net amounts shown are a true net of the actual budgeted revenues and the actual budgeted expenditures. The city may use the fund balance to cover year-end excess of expenditures over revenues, which would be the case in this instance. The state allows cities to retain a fund balance not to exceed 35% of the total estimated revenue of the General Fund]

## Proposed Property Tax Impact Schedule for Pleasant View City

Pleasant View City is considering an increase to its property tax rate from estimates of .000736 to .000767 to generate an additional \$50,000. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

Pleasant View City's-			
Current Property Tax Rate*:			.000767
Estimated 2026-2027 Property Tax Revenue (w/o tax increase)*:			\$1,180,475
Proposed 2026-2027 Property Tax Revenue (with tax change)*:			\$1,230,475
<b>New Property Tax Revenue:</b>			<b>\$ 50,000</b>
Estimated Increase in Property Tax Revenue*			4.24%
	Annual	Monthly	
Estimated Increase to a primary residence of \$659,223*	\$11.80	\$0.99	
Estimated Increase to a business valued at \$659,223*	\$21.44	\$1.79	

\*These figures are estimates based on the 2025 tax rate information. 2026 tax rate information is not available until June 8<sup>th</sup>.

<u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget w/o Tax Change</u>	<u>Budget Change</u>
Legislative-Professional & Technical	\$108,550	\$58,550	\$50,000

**Impact of Tax Increase** – The Legislature Department will increase it's Professional & Technical budget by \$50,000 to begin an update of the Pleasant View City Municipal Code.

**Total General Fund Change: \$50,000**

Acct No.	Account Title	2023-24		2024-25		2025-26		2025-26		2026-27		% change
		Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget					
<b>PARK/OPEN SPACE DEV. FUND</b>												
<b>REVENUE (CIP)</b>												
40-36-120	INTEREST EARNED	18,428	33,390	23,554	13,500	28,700	14,500					
40-36-200	IMPACT FEES-PARK/OPEN SPACE	27,813	31,289	33,607	17,400	38,250	26,900					25 residential building permits
40-36-300	TRANSFER FROM G.L.	200,620	200,007	0	0	0	0					
40-36-301	TRANSFER FROM EQUIPMENT REPLCMNT FUND	0	0	0	0	0	0					
40-36-800	CONTRIBUTIONS/GRANTS	216,923	176,680	496,570	17,083	510,330	22,583					RAMP Grants & donation for events
	<b>Revenue Total:</b>	<b>463,784</b>	<b>441,366</b>	<b>553,731</b>	<b>47,983</b>	<b>577,280</b>	<b>65,983</b>					<b>-85%</b>
<b>EXPENSES (CIP)</b>												
40-46-160	LAND	0	0	0	0	0	0					
40-46-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	0	0	0	450	500	500					
40-46-250	SPECIAL EVENTS	8,916	6,605	3,313	17,152	24,963	5,400					
40-46-251	SPECIAL EVENTS-PUMPKIN PALOOZA	0	0	1,951	2,000	3,000	3,000					
40-46-310	PROFESSIONAL & TECHNICAL	24,176	1,861	8,189	4,000	0	0					
40-46-730	IMPROVEMENTS - CONSTRUCTION	60,164	167,018	884,993	1,340,030	1,182,475	132,500					see attached CIP Worksheet
40-46-740	CAPITAL OUTLAY - EQUIPMENT	7,648	1,000	0	0	0	0					
40-46-740	TRANSFER TO GENERAL FUND	0	0	0	0	210,000	0					
	<b>Expenditure Total:</b>	<b>100,904</b>	<b>176,484</b>	<b>898,446</b>	<b>1,363,632</b>	<b>1,420,938</b>	<b>141,400</b>					<b>-90%</b>
<b>Net Total PARK/OPEN SPACE DEV. FUND:</b>		<b>362,880</b>	<b>264,882</b>	<b>-344,715</b>	<b>-1,315,649</b>	<b>-843,658</b>	<b>-75,417</b>					<b>-91%</b>

**Pleasant View City  
Capital Improvement Program  
Park/Open Space Development Fund**

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<b>Beginning Balance</b>	970,039	126,618	51,201	82,599	23,803	52,655
<b>Revenues</b>						
Park Impact Fees	38,250	28,900	28,900	28,900	28,900	28,900
RAMP Population-Based Grant	11,083	11,083	11,083	11,083	11,083	11,083
RAMP EZ Grant - 2023-2028 (Misc) (upto 3 per year)			10,500	10,500	10,500	10,500
2026 (pickleball paddles) & 2027 - project: TBD <i>DEADLINE MARCH 20TH</i>	3,500	3,500				
2026 (rc course) & 2027 - project: TBD	3,500	3,500				
2026 (banners) & 2027 - project: TBD	3,500	3,500				
Prior awarded RAMP EZ Grant - bike station at trailhead	3,500					
RAMP Grant 2023- Pickleball infrastructure	477,774					
Future RAMP Grant - Exercise Pad				40,000		
Future RAMP Grant - New City Park						250,000
Option: Ben Lomond Cemetry-purchase New City Park						
Contributions to Food Truck Events & Pumpkin Palooza Event	1,000	1,000				
Contributions from 5k run	6,710					
Grants				30,000		
Interest Earnings	28,700	14,500	2,048	3,304	952	2,106
<b>Total Revenues</b>	<b>577,517</b>	<b>65,983</b>	<b>52,531</b>	<b>123,787</b>	<b>51,435</b>	<b>302,589</b>
<b>Expenditures (Projects)</b>						
Impact Fee Update		25,000				
Pumpkin Palooza & Food Truck-donation expenditures	1,000	1,000				
<b>RAMP Population-Based Grant Purchases: (balance)</b>						
(Movies in the park)	4,400	4,400	4,400	4,400	4,400	4,400
(Pumpkin Palooza)	2,000	2,000	2,000	2,000	2,000	2,000
(Food Truck Events)	1,000	1,000	1,000	1,000	1,000	1,000
(ASCAP)	500	500	500	500	500	500
(Resurface existing Pickleball Courts)	19,563					
(other purchases TBD)	0	0	1,733	3,183	3,183	3,183
<b>RAMP EZ Grant - 2023-2028 (Misc)</b>			10,500	10,500	10,500	10,500
2026 & 2027 - project: TBD	3,500	3,500				
2026 & 2027 - project: TBD	3,500	3,500				
2026 & 2027 - project: TBD	3,500	3,500				
Prior awarded RAMP EZ Grant - bike station at trailhead	3,500					
Offsite Cameras	30,000					
<i>(Ben Lomond Cemetary could purchase from Park Fund for a cemetary)</i>						
<b>New City Park - Transfer to General Fund</b>	<b>210,000</b>					
New City Park - engineering		10,000				
New City Park - culinary water system (50%)	25,000					
New City Park - grub roadway (50%)	41,000					
New City Park - secondary water system						40,000
New City Park - storm drain system						11,000
New City Park - site & street improvements						213,000
New City Park - misc improvements						155,000
New City Park - water Shares for future park (\$16k x 7 shares)	112,000	0				
New City Park - Pineview impact fees		11,000				
<b>Shady Lane- pave north parking lot - 3" asphalt -no extras in the cost</b>						
Shady Lane- parking lot lights						
Shady Lane - replace wood tables	4,000					
Shady Lane - wood bench						
Shady Lane - security	2,000					
Shady Lane - concrete aprons	2,000					
Shady Lane - demo & upgrade: restroom and storage upgrade						
Shady Lane - landscape between curb and sidewalk (rock/groundcover/etc)						
Shady Lane - resurface parking lot wth street restriping-DONE						
Shady Lane - backstop fencing repair or replace	6,400					
<b>PV Drive Walking Path East and West-Path Lights</b>						
PV Drive Walking Path East and West-resurface	9,375					
<b>Multi-Sport Field - concrete work and apron</b>						
Multi-Sport Field - walking path ramp to access SD						
Multi-Sport Field - ADA parking & parking lot						
Multi-Sport Field - appraisal of land (land swap for improvements)	3,200					
<b>PV Park - RC Course area</b>	<b>5,000</b>					
PV Park - ballfield lighting						
PV Park - security						
PV Park - automate irrigation system <i>(after Pickleball courts construction)</i>		60,000				
PV Park - backstop						
PV Park - repair fencing from sluffing ground						
PV Park - resurface parking lot		15,000				
PV Park - pickleball courts & parking lot	864,000					
<b>Barker Park - power</b>						
Barker Park - security						
Barker Park - concrete aprons w/ pond bank project						
Barker Park - upgrade basketball backboards	10,000					
Barker Park - resurface basketball courts	10,000					
Barker Park - shade shades	10,000					
Barker Park - additional restrooms <i>(future RAMP Grant idea)</i>						
<b>Wadman Park - boardwalk</b>	<b>30,000</b>					
Restore running spring (\$150k)						
Ogden-Brigham (Hi Line) Canal Trail - bike station	3,500					
Training/Exercise Pad (30X30)				160,000		
Water Shares for future city sites (\$16k x 3 shares)						
Veteran's Remembrance-perpetual maintenance	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Expenditures</b>	<b>1,420,938</b>	<b>141,400</b>	<b>21,133</b>	<b>182,583</b>	<b>22,583</b>	<b>441,583</b>
<b>Ending Balance</b>	<b>126,618</b>	<b>51,201</b>	<b>82,599</b>	<b>23,803</b>	<b>52,655</b>	<b>-86,339</b>

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>STORM SEWER FUND</b>								
<b>OPERATING REVENUE (O&amp;M)</b>								
41-30-100	SERVICE FEES-STORM SEWER	423,931	437,303	334,651	444,000	448,000	459,000	Single Residential homes are currently charged \$7.80 per month.
41-30-200	LATE FEES	1,063	1,480	1,139	1,650	1,520	1,550	
41-30-300	TRANSFER FROM G.F./Equip/Water/Sewer/Garbage	0	0	0	0	1,241,000	0	
41-30-900	MISCELLANEOUS	122,443	581,146	24,197	0	21,397	0	(prior year insurance reimbursement)
	<b>Operating Revenue Total:</b>	<b>547,437</b>	<b>1,019,929</b>	<b>359,987</b>	<b>445,650</b>	<b>1,711,917</b>	<b>460,550</b>	<b>-73%</b>
<b>NON-OPERATION REVENUE (CIP)</b>								
41-36-120	INTEREST EARNED	179,588	167,357	98,409	60,000	121,300	90,000	
41-36-200	IMPACT FEES-STORM SEWER	124,944	123,560	162,245	60,000	172,000	80,000	25 residential building permits and commercial
41-36-240	S.W. CONST.ACTIVITY	1,910	1,450	1,550	1,100	1,700	1,850	
41-36-400	SALE OF FIXED ASSETS	0	0	0	0	0	0	
41-36-700	DETENTION BASIN HOLDING FUND	46,500	0	0	0	0	0	
41-36-800	CONTRIBUTIONS/GRANTS	0	0	0	0	0	0	
	<b>Non-Operating Revenue Total:</b>	<b>352,942</b>	<b>292,367</b>	<b>262,204</b>	<b>121,100</b>	<b>295,000</b>	<b>171,850</b>	<b>-42%</b>
<b>OPERATING EXPENSES (O&amp;M)</b>								
41-40-110	SALARIES/WAGES-PERMANENT EMPLO	143,860	138,789	105,458	170,000	133,500	182,100	PWD; O&M Techs; City Admin; Recorder; UB Clerk; Treasurer; Inspector; Mechanic; Blue Stakes Tech includes on-call
41-40-115	OVERTIME/VAC	11,937	11,765	10,870	13,500	13,500	16,000	Admin; Utilities; PT Admin 3/4; Seasonal Street Maint 800 hours (1/2 streets/1/2 storm sewer)
41-40-120	SALARIES/WAGES-PART-TIME	9,142	9,089	7,788	18,000	12,000	18,300	
41-40-130	EMPLOYEE BENEFITS	76,445	73,177	56,933	92,000	73,500	105,000	Based on the stock markets and URS Retirement
41-40-140	PENSION EXPENSE	-4,751	11,950	0	5,000	7,000	7,000	Golden Spike Storm Water Coalition membership & APWA
41-40-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	2,800	2,950	0	3,000	3,000	3,000	Public Outreach Program per Phase II Storm Water Regulations.
41-40-220	PUBLIC EDUCATION/OUTREACH	63	14	40	2,000	2,000	2,000	O&M Tech training
41-40-230	TRAVEL	0	0	452	2,000	2,000	2,000	Utility Billing; office supplies; credit card fees; Xpress Bill Pay
41-40-240	OFFICE SUPPLIES AND EXPENSE	6,483	8,627	5,532	9,000	9,000	9,000	LID cleaning;separators; maintenance plan; update cleaning plan; culvert repairs.
41-40-250	EQUIP/SUPPLIES/MAINTENANCE	32,848	22,698	15,624	55,000	55,000	55,000	Fuel
41-40-251	VEHICLE:FUEL	4,698	3,918	1,084	5,000	5,000	5,500	
41-40-253	VEHICLE: MAINTENANCE	8,641	6,601	31,879	8,000	35,000	8,000	
41-40-260	BAD DEBT	0	0	0	0	0	0	
41-40-270	UTILITIES	1,864	1,895	3,546	2,000	3,600	4,000	Pineview water assessments on detention basins
41-40-280	TELEPHONE	1,339	998	750	2,300	1,200	1,200	Monthly phone & tablet fees
41-40-310	PROFESSIONAL/TECHNICAL SERVICE	17,130	14,634	35,734	15,000	45,000	15,000	Storm Water Annual Report,Storm Water Management Plan; engineering misc. storm drain issues, Caselle; IT
41-40-330	EDUCATION AND TRAINING	785	0	0	2,000	2,000	2,000	O&M Tech training-renewals & CEU
41-40-510	DISPOSAL	0	9,703	4,314	18,000	18,000	18,000	LID hydro separator; sweeper tailings
41-40-610	MISCELLANEOUS SUPPLIES	629	1,047	443	1,000	1,100	1,100	Blue Stakes (1/3 cost)
41-40-620	CONTRACTUAL SERVICES	0	0	0	0	0	0	
41-40-650	DEPRECIATION	193,656	201,205	156,753	209,000	209,000	240,000	
41-40-750	LEASE	0	0	0	0	0	0	
	<b>Operating Expenses Total:</b>	<b>507,569</b>	<b>519,060</b>	<b>437,200</b>	<b>631,800</b>	<b>630,400</b>	<b>694,200</b>	<b>10%</b>
<b>NON-OPERATING EXPENSES (CIP)</b>								
41-46-160	LAND	0	0	0	0	0	0	
41-46-310	PROFESSIONAL & TECHNICAL	1,094	1,218	35,842	27,000	27,865	10,000	see attached CIP Worksheet
41-46-730	IMPROVEMENTS - CONSTRUCTION	8,499	0	1,365,563	2,805,535	3,875,567	15,000	see attached CIP Worksheet
41-46-740	CAPITAL OUTLAY - EQUIPMENT	0	0	52,547	79,000	54,000	27,000	
	<b>Non-Operating Expenses Total:</b>	<b>9,593</b>	<b>1,218</b>	<b>1,453,952</b>	<b>2,911,535</b>	<b>3,957,432</b>	<b>52,000</b>	<b>-95%</b>
<b>Net Total STORM SEWER FUND:</b>		<b>383,217</b>	<b>792,018</b>	<b>-1,268,961</b>	<b>-2,976,585</b>	<b>-2,580,915</b>	<b>-113,800</b>	<b>-96%</b>

**Pleasant View City  
Capital Improvement Program  
Stormwater Fund**

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<b>Beginning Fund Balance</b>	<b>3,507,042</b>	<b>1,135,127</b>	<b>1,261,477</b>	<b>1,053,232</b>	<b>763,422</b>	<b>834,598</b>
<b>Revenues</b>						
Service Fees	448,000	459,000	468,000	477,000	486,000	495,000
Stormwater Impact Fees	172,000	80,000	75,000	75,000	75,000	75,000
Late Fees	1,520	1,550	1,580	1,610	1,640	1,670
Misc	21,397	0	0	0	0	0
Sale of Fixed Assets:	0	0	0	0	0	0
American Rescue Plan (ARPA) Funds-recorded in Gen. Fund	0	0	0	0	0	0
Decant Tipping Fees / Revenue from other UDOT/Entities						
Transfer from General Fund (decant)	350,000					
Transfer from Equipment Fund (decant)	700,000					
Transfer from Road Fund (decant)	41,000					
Transfer from Water Fund (decant)	50,000					
Transfer from Sewer Fund (decant)	50,000					
Transfer from Solid Waste Fund (decant)	50,000					
S.W.Construction Activity	1,700	2,000	2,000	2,000	2,000	2,000
Interest Earnings	121,300	90,000	50,459	42,129	30,537	33,384
<b>Total Revenues</b>	<b>2,006,917</b>	<b>632,550</b>	<b>597,039</b>	<b>597,739</b>	<b>595,177</b>	<b>607,054</b>
<b>Operating Expenditures and Restrictions</b>						
Operating Expenditures	421,400	454,200	463,284	472,550	482,001	491,641
Depreciation (credit to ending fund balance)	209,000	240,000	243,000	246,000	249,000	252,000
<b>Total Operating Expenditures and Restrictions</b>	<b>630,400</b>	<b>694,200</b>	<b>706,284</b>	<b>718,550</b>	<b>731,001</b>	<b>743,641</b>
<b>Beginning Capital Balance</b>	<b>4,883,559</b>	<b>1,073,477</b>	<b>1,152,232</b>	<b>932,422</b>	<b>627,598</b>	<b>698,011</b>
<b>Capital Expenditures (Projects)</b>						
* Capital Facilities Plan / Impact Fee Update	10,000	0	0	0	0	0
Storm Water User Rate Study	0	10,000				
Storm Water Management Plan (every 5 years)	5,000					
LID PW Standards update	12,865					
State Strm Wtr Compliance-Decant Infracr.-ARPA Expenses-recorded in GF (total \$636,938)						
State Strm Wtr Compliance-Decant Infrastructure - PVC's - Contract	1,162,687					
State Strm Wtr Compliance-Decant Infrastructure - PVC's - addtl engineering	24,210					
State Strm Wtr Compliance-Decant Infrastructure - PVC's - fencing/security/lights/cameras	525,000	0				
State Strm Wtr Compliance-Decant Infrastructure - PVC's - grub roadway	41,000					
State Strm Wtr Compliance-Decant Infrastructure - PVC's - waterline	25,000					
State Strm Wtr Compliance-Decant Infrastructure - PVC's - fuel tank/fuel tracking software	125,000					
* 1000 W - upsize pipe	0	0	100,000	0	0	0
* North Ogden Canal shared detention pond	5,000	0	200,000	0	0	0
* I-15 Regional Pond with Boyer (Western Drain North Pond) Property	0	0	0	400,000	0	0
2025 Capital Improvements Projects:						
Addition	103,700					
* 400 W Storm Drain	1,093,732			0	0	0
800 W PV Drive Connection	317,883	0	0	0	0	0
Alder Creek Detention Pond rehabilitation	12,100					
900 W @ 3950 N Storm Drain Repairs	28,500					
3000 N Gate Detention Pond Repair	13,125					
Vehicle Replacement Program:						
Truck #10 (50% streets/\$50% storm sewer of \$54K)			27,000			
Truck #7 (50% streets/\$50% storm sewer of \$54K)	27,000				27,000	
Truck #8 (50% streets/\$50% storm sewer of \$54K)		27,000				
Truck #13 (50% streets/\$50% storm sewer of \$54K)	27,000					27,000
Miscellaneous Piping Projects	15,000	15,000	15,000	15,000	15,000	15,000
* Barker Family Pond Retention Basin-dredge and de-silt & structure repair	0	0	0	0	0	0
Barker Park repair bank breach	0	0	0	0	0	0
4300 N - line culvert (pipe burst or replace in Skyline)	30,000					
* Storm Drain Xing of Railroad (1325 W/Multi-Sports Park): engineering / permitting	3,630	0	0	0	0	0
* Storm Drain Xing of Railroad (1325 W/Multi-Sports Park): construction	350,000	0	0	0	0	0
<b>Total Capital Expenditures</b>	<b>3,957,432</b>	<b>52,000</b>	<b>342,000</b>	<b>415,000</b>	<b>42,000</b>	<b>42,000</b>
Depreciation and Required Reserve Credit	209,000	240,000	243,000	246,000	249,000	252,000
<b>Ending Fund Balance</b>	<b>1,135,127</b>	<b>1,261,477</b>	<b>1,053,232</b>	<b>763,422</b>	<b>834,598</b>	<b>908,011</b>
* Impact fee eligible.						
<b>Summary of Storm Sewer/Impact Fee Balances</b>						
Impact Fee Beginning Balance:	2,072,036	866,584	1,009,584	819,906	524,396	620,772
Impact Fee Ending Balance:	866,584	1,009,584	819,906	524,396	620,772	719,141
Storm Sewer Operating Beginning Balance:	1,435,006	268,543	251,893	233,326	239,026	213,826
Storm Sewer Operating Ending Balance:	268,543	251,893	233,326	239,026	213,826	188,870

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>EQUIP/FLEET/PROJECT FUND</b>								
<b>REVENUE</b>								
43-30-100	TRNSFR FROM GENERAL FUND	500,000	500,000	600,000	600,000	600,000	600,000	
43-30-200	INTEREST EARNINGS	135,436	109,099	82,393	143,000	108,200	100,000	
43-30-300	CAPITAL LEASE	0	0	0	0	0	0	
43-30-410	SALE OF FIXED ASSETS	116,130	0	0	0	0	0	
43-30-500	LEASE PROCEEDS	96,605	0	0	0	0	0	
43-30-800	CONTRIBUTIONS/GRANTS	0	0	0	0	0	0	
<b>Revenue Total:</b>		<b>848,171</b>	<b>609,099</b>	<b>682,393</b>	<b>743,000</b>	<b>708,200</b>	<b>700,000</b>	<b>-1%</b>
<b>EXPENDITURES</b>								
43-40-160	LAND	0	0	0	0	0	0	
43-40-250	TRANSFER TO PARK DEVELOPMENT FUND	200,620	0	0	0	0	0	
43-40-270	DEBT SERVICE PRINCIPAL (SBITA)	12,967	0	0	0	0	0	
43-40-310	PROFESSIONAL & TECHNICAL	23,352	1,271	30	0	0	0	
43-40-730	IMPROVEMENTS CONSTRUCTION	352,846	57,175	9,800	1,069,000	86,900	486,500	
43-40-740	CAPITAL OUTLAY - EQUIPMENT	423,371	67,003	578,600	946,600	759,187	341,500	
43-40-750	LEASE	220,940	69,275	17,746	17,746	17,746	0	
43-40-751	SBITA LEASE	30,532	0	0	0	0	0	
43-40-910	TRANSFER TO STORM SEWER	0	0	0	0	700,000	0	
<b>Expenditure Total:</b>		<b>1,264,628</b>	<b>194,724</b>	<b>606,176</b>	<b>2,033,346</b>	<b>1,563,833</b>	<b>828,000</b>	<b>-47%</b>
<b>Net Total EQUIP/FLEET/PROJECT FUND:</b>		<b>-416,457</b>	<b>414,375</b>	<b>76,217</b>	<b>-1,290,346</b>	<b>-855,633</b>	<b>-128,000</b>	<b>-85%</b>

The annual transfer from the General Fund is the main source of funding

see attached CIP Worksheet

see attached CIP Worksheet

**Pleasant View City  
Capital Improvement Program  
Equipment, Fleet, and Projects Fund**

Streets & Shop & Park						
<b>Existing City Shop Equipment:</b>						
<b>New City Shop Equipment:</b>						
Laptops (4)	6,000					
Life-safety updates to new shop		35,000				
Air lines, Storage Shelves, Work Benches, Chairs, Welder, Compressor	59,000					
Radio system and hand held radios	5,150					
Shop Office Updates-paint, desks, tables	18,000					
Power to West Truck Cover	20,000					
Material/Storage Bays				500,000		
Wash Bay						200,000
<b>Vehicle Replacement Program:</b>						
Truck #6 (100% equip)	52,550					
Truck #11 (100% equip)		54,000				
<b>Heavy Equipment:</b>						
Dump Truck/Plow/Wing (50% equip/50% streets of \$360k) -cab & chassis	80,000		154,000			
Dump Truck/Plow/Wing (50% equip/50% streets of \$360k)	100,000					
Dump Truck Wing #5	43,350					
Broom/Blade/Horse Area Drag	19,550					
Toro Riding Lawn Mower						
<b>Small Equipment:</b>						
Ferris I5X330 Zero Turn 72"						
Electric Chain Saw and Hand Tools						
<b>OTHER:</b>						
Replace PV Drive Walking Path Xing						
General Office & Buildings, & Misc						
<b>General City Office/ Court Equipment:</b>						
New office set up/desk/computer/phone/etc			12,000	12,000	12,000	12,000
Laptops (HG & AM)	1,500	6,000				
Replacement phones	500	500	500	500	500	500
Server switches (office & pwd) & WiFi AP	4,000					
Server Upgrade: (rack/server/switch)			30,000			
Server Room - cooling system	15,000					
Emergency Equipment	900	900	900	900	900	900
Copier						
Copier (small backup unit/PR)		1,000				
Sound System/Micro Phones for Council Chambers						
Sound System/Micro Phones for Conference Room						
<b>City Hall Building:</b>						
<b>Exterior:</b>						
Exterior repairs		10,000		10,000		10,000
Structural repairs						
Natural Scape, non-use sod islands/park strip		10,000				
Replace Marquee (purchase when needed)		35,000				
City Hall Complex Parking Lot overlay/maintenance					100,000	
Window Replacement		100,000				
One-way window tint to windows		20,000				
<b>Interior:</b>						
Interior basement repairs/tables			1,000		1,000	
Interior repairs		10,000		10,000		10,000
Sound proofing rooms		5,000				
Furnance replacements (6 @ \$8k each)	16,000					
Update Fire Alarm System / Building Security		30,000				
Alternate meeting room set up (old museum area): sound/cameras/audio/mics/tables/etc		55,000				
Construct Storage Rooms & Office Rooms (est. \$150 sq.ft.)		200,000				
<b>Security Assessment Findings:</b>						
Panic Buttons	3,000					
<b>Emergency Operations Center/Continuity of Government:</b>						
<b>OTHER:</b>						
Transfer to Storm Sewer Fund	700,000					
Gateway / Entrance Signage		25,000				
Public Service Campaign-fuel reductions/fire breaks/mitigation tactics		2,500				
<b>Total Expenditures</b>	<b>1,563,833</b>	<b>828,000</b>	<b>295,400</b>	<b>220,400</b>	<b>801,400</b>	<b>420,400</b>
<b>Ending Balance</b>	<b>1,632,149</b>	<b>1,504,149</b>	<b>1,868,915</b>	<b>2,366,272</b>	<b>2,297,522</b>	<b>2,602,023</b>

**Pleasant View City  
Capital Improvement Program  
Equipment, Fleet, and Projects Fund**

	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<b>Beginning Balance</b>	<b>2,487,782</b>	<b>1,632,149</b>	<b>1,504,149</b>	<b>1,868,915</b>	<b>2,366,272</b>	<b>2,297,522</b>
<b>Revenues</b>						
Transfer from General Fund	600,000	600,000	600,000	600,000	600,000	600,000
Vehicle Sale Proceeds						
PWD Vehicles:						
Police Vehicles:				43,000	38,000	33,000
Small Equipment:						
Contributions/Grants/Proceeds:						
Interest Earnings	108,200	100,000	60,166	74,757	94,651	91,901
<b>Total Revenues</b>	<b>708,200</b>	<b>700,000</b>	<b>660,166</b>	<b>717,757</b>	<b>732,651</b>	<b>724,901</b>
<b>Expenditures (Projects)</b>						
<b>Police</b>						
<b>Police General Office Equipment:</b>			9,000	9,000	9,000	9,000
Docking Stations and Montiors (2)	750	600				
Laptops (2)	6,000	6,000				
Copier ( <i>purchase when needed</i> )		10,000				
<b>Police Vehicle Replacement Program (future vehicles includes equipment/installation):</b>						
<b>Purchase New:</b>						
2015 (CRO) <i>replace 2028</i>			60,000			
2019 (PT's) <i>replace 2027</i>		71,000				
<b>Lease (10 vehicles) - (2022) (3yr-leases)</b>						
<b>Purchase Leased Vehicles (2022):</b>						
2022 #1 <i>replace 2029</i>	36,100			71,000		
2022 #2 <i>replace 2029</i>	36,100			71,000		
2022 #3 <i>replace 2030</i>	36,100				71,000	
2022 #4 <i>replace 2030</i>	36,100				71,000	
2022 #5 <i>replace 2031</i>	36,100					71,000
2022 #6 <i>replace 2031</i>	36,100					71,000
2022 #7 <i>replace 2032</i>	36,100					
2022 #8 <i>replace 2032</i>	36,100					
2022 #9 <i>replace 2033</i>	36,100					
2022 #10 (SRO) <i>replace 2033</i>	36,100					
<b>Lease (2 vehicles) - (2023) (4-yr leases)</b>	17,746					
<b>Purchase Leased Vehicles (2023):</b>						
2023 #1 (Admin) <i>replace 2033</i>		45,500				
2023 #2 (Admin) <i>replace 2033</i>		45,500				
<b>Purchased 2024</b>						
2024 #1 (Admin) <i>replace 2034</i>						
<b>Vehicle Equipment:</b>						
Vehicle Equipment-Old Equipment Transferred/Striping						
Vehicle Equipment-New Equipment/Striping			8,000	16,000	16,000	16,000
Cages & Rifle Racks for Trucks (5)	7,950					
Shotgun Racks		4,000				
Tonneau Covers for Trucks (3) <i>-sgt trucks</i>		3,000				
<b>Interior:</b>						
Interview Room set up with camera system	2,010					
Interview Room outfitting		3,000				
<b>Police Equipment:</b>						
Crossing Lights repair/replace electronic speed signs	10,000		15,000	15,000	15,000	15,000
Radar (1)						
Radar Speed Sign (1)						
Police handheld radios		5,000				
Police in car radios (3)	10,215					
Police Radios flash upgrade & encryption						
Firearms Program	388	5,000	5,000	5,000	5,000	5,000
Glock Handgun(2)	1,200	1,200				
The Wrap		4,800				
Tazers (12)						
Bullet Proof Vest (3)	1,950	7,500				
Body Cam/Dash Cam System ( <i>5yr w/ Motorola to'27</i> )						
Rifle Optics	124					

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>BUILDINGS CAPITAL IMPROVEMENTS FUND</b>								
<b>REVENUE</b>								
44-30-100	INTEREST EARNINGS	27,742	35,033	29,054	34,000	37,000	33,000	
44-30-110	TRNSFR FROM GENERAL FUND	100,000	162,500	100,000	100,000	100,000	100,000	
	<b>Revenue Total:</b>	<b>127,742</b>	<b>197,533</b>	<b>129,054</b>	<b>134,000</b>	<b>137,000</b>	<b>133,000</b>	<b>-3%</b>
<b>EXPENDITURES</b>								
44-40-220	PUBLIC NOTICES	0	0	0	0	0	0	
44-40-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0	0	0	
44-40-310	PROFESSIONAL & TECHNICAL - <i>new</i>	0	0	0	0	0	5,000	<i>plans</i>
44-40-730	IMPROVEMENTS CONSTRUCTION	34,070	0	0	0	0	0	
44-40-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	
44-36-800	CONTRIBUTIONS/GRANTS - <i>new</i>	0	0	0	0	0	0	
	<b>Expenditure Total:</b>	<b>34,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>#DIV/0!</b>
<b>Net Total CITY HALL BUILDING FUND:</b>		<b>93,672</b>	<b>197,533</b>	<b>129,054</b>	<b>134,000</b>	<b>137,000</b>	<b>128,000</b>	<b>-7%</b>

2027-2028-Future Project-Demolish CERT building  
\$20,000 - PV City Contribution (beginning estimate)

2027-2028-Future Project-Animal Holding Facility  
\$150,000 - PV City Contribution (beginning estimate)

2027-2028-Future Project-Community Center:  
\$900,000 - PV City Contribution  
\$500,000 - RAMP Request  
\$600,000 - Local Donations  
\$2,000,000 - Total Project Revenue/Cost (beginning estimate)

Beginning Balance:	817,583	817,583	954,583
Net Total Bldg. Capital Improvement Fund:	134,000	137,000	128,000
Ending Balance:	951,583	954,583	1,082,583
			13%

	Fiscal Year										
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031					
<b>Beginning Balance Class C Road Funds - GL#10-60-490</b>											
<b>Revenues</b>											
Class C	1,046,921	1,322,321	1,156,821	710,321	844,821	1,009,271					
Transfer from Developments-Achip/Fog	638,000	597,000	670,000	670,000	700,000	700,000					
Sale of Class C equipment	0	0	0	0	0	0					
<b>Expenditures (Projects)</b>											
Striping Projects:											
Annual Street Maintenance Projects: see attachment	130,000	700,000	900,000	500,000	500,000	900,000					
Vehicle Replacement Program:											
Truck #10 (50% streets/\$50% storm sewer of \$54K)							27,000				
Truck #7 (50% streets/\$50% storm sewer of \$54K)	26,300										
Truck #8 (50% streets/\$50% storm sewer of \$54K)		27,000									
Truck #13 (50% streets/\$50% storm sewer of \$54K)	26,300										
UTV (50% streets/\$50% storm sewer of \$15K)											
Heavy Equipment:											
Dump Truck/Plow/W/ing (50% equip/50% streets of \$360K) -cab & chassis	80,000						154,000				
Dump Truck/Plow/W/ing (50% equip/50% streets of \$360K)	100,000										
Total Expenditures	362,600	762,500	1,116,500	535,500	535,500	935,550					
<b>Ending Balance Class C Funds</b>	<b>1,322,321</b>	<b>1,156,821</b>	<b>710,321</b>	<b>844,821</b>	<b>1,009,271</b>	<b>773,721</b>					

	Fiscal Year										
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031					
<b>Beginning Balance Transportation Sales Tax Funds - GL#10-60-491</b>											
<b>Revenues</b>											
Transportation Sales Tax Funds	613,155	594,155	492,155	442,155	494,155	466,155					
Street Light Escrows from developments	251,000	258,000	260,000	260,000	260,000	260,000					
<b>Expenditures (Projects)</b>											
Projects:											
Sidewalk Trip Hazard Program & Mapping	10,000	150,000	50,000	28,000	28,000	28,000					
Alternate R-O-W's establishment Program											
1000 W Project (north)-establish ROW											
400 W Project -establish ROW											
Street Light Program (city replacements and development installation)	185,000	200,000	170,000	170,000	170,000	170,000					
Misc. Concrete	10,000	10,000	10,000	10,000	10,000	10,000					
Striping - Biannually	50,000	80,000	80,000								
Crack Seal / Road Side Mowing Projects - \$15k material (requires 7 people to perform job) or surplus machine	15,000										
Total Expenditures	270,000	360,000	310,000	208,000	288,000	208,000					
<b>Ending Balance Transportation Sales Tax Funds</b>	<b>594,155</b>	<b>492,155</b>	<b>442,155</b>	<b>494,155</b>	<b>466,155</b>	<b>518,155</b>					

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>ROAD &amp; SIDEWALK FUND</b>								
<b>REVENUE (CIP)</b>								
45-36-110	TRANSFER FROM GENERAL FUND	200,000	200,000	200,000	200,000	200,000	200,000	
45-36-120	INTEREST EARNED	78,283	77,233	60,757	78,600	41,350	45,452	
45-36-200	IMPACT FEES-TRANSPORTATION	4,381	81,544	28,029	11,600	32,000	32,000	
45-36-700	DEVILPER FUNDED-FUTURE IMPROVMT	0	0	0	0	0	0	
45-36-800	CONTRIBUTIONS/GRANTS	61,265	364,242	531,931	3,017,000	2,959,541	6,216,010	street cut permits
45-36-900	MISCELLANEOUS	4,856	14,347	12,025	6,000	15,000	15,000	
	<b>Revenue Total:</b>	<b>348,785</b>	<b>737,366</b>	<b>832,742</b>	<b>3,313,200</b>	<b>3,247,891</b>	<b>6,508,462</b>	<b>100%</b>
<b>EXPENSES (CIP)</b>								
45-46-160	LAND	0	198,250	302,944	0	356,000	0	
45-46-240	OFFICE SUPPLIES AND EXPENSE	4,086	4,543	3,398	5,500	5,000	600	credit card fees, Caselle
45-46-310	PROFESSIONAL & TECHNICAL	82,395	132,295	31,504	0	0	0	
45-46-730	IMPROVEMENTS-CONSTRUCTION	100,196	103,467	92,263	3,375,000	2,603,541	7,090,176	see attached CIP Worksheet
45-46-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	
45-46-910	TRANSFER TO STORM SEWER	0	0	0	0	41,000	0	
	<b>Expenditure Total:</b>	<b>186,677</b>	<b>438,555</b>	<b>430,109</b>	<b>3,380,500</b>	<b>3,005,541</b>	<b>7,090,776</b>	<b>136%</b>
	<b>Net Total ROAD &amp; SIDEWALK FUND:</b>	<b>162,108</b>	<b>298,811</b>	<b>402,633</b>	<b>-67,300</b>	<b>242,350</b>	<b>-582,314</b>	<b>-340%</b>

	Fiscal Year					
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<b>Beginning Balance Road &amp; Sidewalk Fund (GRANTS) - Fund #45</b>	1,000,194	1,242,544	660,229	646,475	743,211	842,535
<b>IMPACT FEES - Beginning Balance</b>	71,005	106,255	(535,911)	(611,911)	(579,911)	(547,911)
<b>Revenues:</b>						
Impact Fees	32,000	32,000	32,000	32,000	32,000	32,000
Interest Earnings	3,250	0	0	0	0	0
Total Revenue	35,250	32,000	32,000	32,000	32,000	32,000
<b>Expenditures:</b>						
Update Capital Facilities Plan						
Design and ROW Acquisition-(city's 7% match) to Skyline Drive WACOG funding (\$240,000)	0	224,166				
WACOG-SKYLINE DRIVE-Railroad Xing-(acqisition-alloted in 2026)(city's 10% match) (\$250,000)	0	250,000				
WACOG-SKYLINE DRIVE-Railroad Xing-(acqisition-requesting May 2026) (required city match unknown if 10%) (approx. \$200,000)	0	200,000				
WACOG-ELBERTA DRIVE (ROW Acqisition-alloted in 2026)(this is the 10% match) (\$108,000)			108,000			
Total Grants & Other Expenditures	0	674,166	108,000	0	0	0
<b>IMPACT FEES - Ending Balance</b>	106,255	(535,911)	(611,911)	(579,911)	(547,911)	(515,911)
<b>GRANTS - Beginning Balance</b>	900,000	900,000	900,000	900,000	900,000	900,000
<b>Revenues - GRANTS:</b>						
FHA (Federal Highway Admin Funds)-SKYLINE DR (ROW. & Design-alloted in 2017)(move to 500 W-1100 W (WACOG match) (\$2,833,500)	0	2,833,500				
WACOG-SKYLINE DRIVE (w/ FHA) (ROW and related costs-alloted in 2016) (\$2,446,192)	908,808	0				
WACOG-SKYLINE DRIVE (ROW addition-alloted in 2021) (\$1,382,510)	0	1,382,510				
WACOG-SKYLINE DRIVE-Railroad Xing-(acqisition-alloted in 2026)(requires 10% match) (\$2,052,000)	2,050,733	0				
WACOG-SKYLINE DRIVE-Railroad Xing-(acqisition-requesting May 2026) (approx. \$2,000,000)	0	2,000,000				
WACOG-ELBERTA DRIVE (ROW Acqisition-alloted in 2026)(requires 10% match) - (possibly move to 2027-2028 year) (\$965,000)	0	0	965,000			
Total GRANTS Revenues	2,959,541	6,216,010	965,000	0	0	0
<b>Expenditures - GRANTS</b>						
FHA (Federal Highway Admin Funds)-SKYLINE DR (ROW. & Design-alloted in 2017)(move to 500 W-1100 W (WACOG match) (\$2,833,500)	0	2,833,500				
WACOG-SKYLINE DRIVE (w/ FHA) (ROW and related costs-alloted in 2016) (\$2,446,192)	908,808	0				
WACOG-SKYLINE DRIVE (ROW addition-alloted in 2021) (\$1,382,510)	0	1,382,510				
Design and ROW Acquisition--City's 7% Match to Skyline Drive WACOG funding (\$240,000) - See TUF Impact Fee Schedule	0	0				
WACOG-SKYLINE DRIVE-Railroad Xing-(acqisition-alloted in 2026)(requires 10% match) (\$2,052,000)	2,050,733	0				
WACOG-SKYLINE DRIVE-Railroad Xing-(acqisition-alloted in 2026)(this is the 10% match) (\$250,000) -See TUF Impact Fee Schedule	0	0				
WACOG-SKYLINE DRIVE-Railroad Xing-(acqisition-requesting May 2026) (approx. \$2,000,000)	0	2,000,000				
WACOG-SKYLINE DRIVE-Railroad Xing-(acqisition-requesting May 2026) (required match?) (\$200,000) -See TUF Impact Fee Schedule	0	0				
WACOG-ELBERTA DRIVE (ROW Acqisition-alloted in 2026)(requires 10% match) - (possibly move to 2027-2028 year) (\$965,000)	0	0	965,000			
WACOG-ELBERTA DRIVE (ROW Acqisition-alloted in 2026)(this is the 10% match) (\$108,000) -See TUF Impact Fee Schedule	0	0	0			
Total GRANTS Expenditures	2,959,541	6,216,010	965,000	0	0	0
<b>GRANTS - Ending Balance</b>	900,000	900,000	900,000	900,000	900,000	900,000
<b>ROADS &amp; SIDEWALKS- Beginning Balance</b>	29,189	236,289	296,141	358,386	423,122	490,446
<b>Revenues:</b>						
Transfer from General Fund	200,000	200,000	200,000	200,000	200,000	200,000
Transfer from Developments						
Misc. (road cut permits)	15,000	15,000	15,000	15,000	15,000	15,000
Interest Earnings	38,100	45,452	47,846	50,335	52,925	55,618
Pitt Subdivision-Reimb. (900 W - 1000 W 1/2 road-per deferral agreement 10/11/2016) (\$63,351)						
Total Revenues	253,100	260,452	262,846	265,335	267,925	270,618
<b>Expenditures:</b>						
Additional Road Projects (see list in Class C Road Funds)	0	200,000	200,000	200,000	200,000	200,000
Transfer to Storm Sewer Fund	41,000					
Caselle; Credit Card Fees	5,000	600	600	600	600	600
4300 North (900 W-1000 W Pitt Subdivision) (\$63.4 (30')-Pitt's portion + \$103.6K (50')-City's portion of the road) (\$167,000)						
Total Grants & Other Expenditures	46,000	200,600	200,600	200,600	200,600	200,600
<b>ROADS &amp; SIDEWALKS- Ending Balance</b>	236,289	296,141	358,386	423,122	490,446	560,464
<b>Ending Balance Road &amp; Sidewalk Fund</b>	1,242,544	660,229	646,475	743,211	842,535	944,553

	Fiscal Year									
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031				
<b>Beginning Balance Transportation Utility Fees (TUF) FUND - Fund #46</b>										
<b>Revenues: TUF Fees</b>										
TUF Fees (add fee increase per cc)	992,756	1,197,456	1,078,954	758,712	628,661	496,407				
Interest Earnings	185,000	188,000	191,000	194,000	197,000	200,000				
Total TUF Revenue	39,700	47,898	43,158	30,348	25,146	19,856				
	224,700	235,898	234,158	224,348	222,146	219,856				
<b>Expenditures (Projects)</b>										
Annual Street Maintenance Projects (additional funding-see projects listed for Class C):	0	200,000	400,000	200,000	200,000	400,000				
Chip Seal Projects:	0	100,000	100,000	100,000	100,000	100,000				
Asphalt Patching:	0	50,000	50,000	50,000	50,000	50,000				
Update TUF Fees Study/CFP	20,000									
Caselle; Utility billing; Credit Card Fees; Office Supplies	0	4,400	4,400	4,400	4,400	4,400				
Total TUF Expenditures	20,000	354,400	554,400	354,400	354,400	554,400				
<b>Ending Balance TUF Fund</b>										
	1,197,456	1,078,954	758,712	628,661	496,407	161,864				

Acct No. Account Title	2023-24	2024-25	2025-26	2025-26	2025-26	2026-27	% change
	Prior Year Actual	Prior Year Actual	Cur YTD Actual	Cur Year Budget	Projected final Budget	Beginning Budget	
<b>TRANSPORTATION UTILITY (TUF) FUND (new)</b>							
<b>REVENUE (CIP)</b>							
46-36-100 SERVICE FEES-ROADS	178,034	182,222	138,427	185,000	185,000	188,000	
46-36-120 INTEREST EARNED	0	0	0	0	39,700	47,898	
<b>Revenue Total:</b>	<b>178,034</b>	<b>182,222</b>	<b>138,427</b>	<b>185,000</b>	<b>224,700</b>	<b>235,898</b>	<b>5%</b>
<b>EXPENSES (CIP)</b>							
46-46-240 OFFICE SUPPLIES AND EXPENSE	0	0	0	0	0	4,400	
46-46-310 PROFESSIONAL & TECHNICAL	0	0	0	0	20,000	0	
46-46-730 IMPROVEMENTS-CONSTRUCTION	0	0	0	0	0	350,000	
46-46-740 CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	
<b>Expenditure Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>354,400</b>	<b>1672%</b>
<b>Net Total TUF FUND:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204,700</b>	<b>-118,502</b>	<b>-1.58%</b>

credit card fees, utility mailings, Caselle, office supplies  
see attached CIP Worksheet

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>WATER FUND</b>								
<b>OPERATING REVENUE (O&amp;M)</b>								
51-30-100	SERVICE FEES-WATER	1,043,128	1,266,675	936,385	1,247,000	1,259,000	1,262,000	The current base fee is \$24.50
51-30-200	LATE FEES	2,559	2,770	2,738	2,750	3,300	3,400	
51-30-900	MISCELLANEOUS	127,043	383,665	1,513	1,000	1,500	1,000	Fire hydrant usage fees, temp.shut off/on fees & contributions from developers
	<b>Operating Revenue Total:</b>	<b>1,172,730</b>	<b>1,653,110</b>	<b>940,636</b>	<b>1,250,750</b>	<b>1,263,800</b>	<b>1,266,400</b>	<b>0%</b>
<b>NON-OPERATING REVENUE (CIP)</b>								
51-36-120	INTEREST EARNINGS	175,051	169,573	115,472	165,000	144,000	147,000	
51-36-200	IMPACT FEES-WATER	117,920	111,636	111,636	88,000	127,000	96,500	25 residential building permits
51-36-230	CONSTRUCTION WATER METERS	12,409	12,871	15,100	9,200	17,200	13,125	25 residential building permits
51-36-240	WATER LATERAL INSPECTIONS	750	750	2,175	1,725	2,475	1,875	Based on building permits. 25 res/10 DAA
51-36-302	TRANSFER FROM SEWER FUND	0	0	0	0	0	0	
51-36-400	SALE OF FIXED ASSETS	0	0	0	5,000	5,000	0	
51-36-500	BOND PROCEEDS	0	0	0	5,000,000	0	0	
51-36-800	CONTRIBUTIONS/GRANTS	0	0	0	0	0	0	
	<b>Non-Operating Revenue Total:</b>	<b>306,130</b>	<b>298,223</b>	<b>244,383</b>	<b>5,268,925</b>	<b>295,675</b>	<b>258,500</b>	<b>-13%</b>
<b>OPERATING EXPENSES (O&amp;M)</b>								
51-40-100	WEBER BASIN WATER CONSERVY.DIST.	130,603	137,929	154,509	154,509	154,509	166,738	WBWCD Water purchase for 275 AC
51-40-110	SALARIES/WAGES-PERMANENT	167,884	147,415	127,025	185,000	165,000	191,500	PWD; Utl Suprv; O&M Techs; City Admin; Recorder; UB Clerk; Treasurer; Inspector; Mechanic; Blue Stakes
51-40-115	OVERTIME/VAC	17,353	21,086	8,245	35,000	15,000	30,000	Includes on-call & late night flushing program (\$13K S&B)
51-40-120	SALARIES/WAGES-PART-TIME	24,836	26,818	22,674	29,000	29,000	30,100	Meter Reader; Admin; Utilities; PT Admin 3/4
51-40-130	EMPLOYEE BENEFITS	114,532	92,538	74,582	121,000	96,000	117,100	
51-40-140	PENSION EXPENSE	-5,844	14,107	0	5,000	5,000	5,000	Based on the stock markets and URS Retirement
51-40-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	728	1,500	773	3,000	3,000	3,000	Rural Water Assoc; American Waterworks
51-40-220	PUBLIC NOTICES	0	514	0	3,000	3,000	3,000	Consumer Confidence Report (CCR's) in color, door hangers; Source Protection notices
51-40-230	TRAVEL	1,287	805	1,265	3,000	3,000	3,000	RWA conference (3 O&M Techs) in St. George; O&M Techs Certifications
51-40-240	OFFICE SUPPLIES AND EXPENSE	13,461	17,479	12,025	19,000	19,000	19,000	Office supplies; Utility billing; credit card fees; Xpress Bill Pay
51-40-250	EQUIP/SUPPLIES/MAINTENANCE	157,444	101,360	58,828	120,000	120,000	120,000	Chlorine, clamps, generator repairs, pavement repairs, water meters, \$20k pump replacement, etc.
51-40-251	VEHICLE:FUEL	6,652	5,312	3,527	7,000	6,000	7,000	Fuel
51-40-253	VEHICLE: MAINTENANCE	4,224	2,709	1,008	6,000	6,000	6,000	
51-40-260	BAD DEBT	0	0	0	0	0	0	
51-40-270	UTILITIES	55,309	50,485	44,450	71,500	71,500	71,500	Power at 5 well sites, gas at 2 well sites
51-40-280	TELEPHONE	1,806	2,217	1,369	1,700	1,700	1,700	Monthly phone stipend; Tablet service; on call for water system only per state law
51-40-310	PROFESSIONAL/TECHNICAL SERVICE	41,649	26,144	33,136	43,000	43,000	43,000	IT service; water sampling; water rights issue, SCADA system service plus additional; misc. engineering; Caselle; Beacon service; ERSI; new source sampling requirements & increased sampling intervals; GPS service.
51-40-330	EDUCATION & TRAINING	2,824	1,740	2,209	6,000	6,000	6,000	RWA conference (3 O&M Tech) in St. George; O&M Techs Certifications
51-40-610	MISCELLANEOUS SUPPLIES	569	1,047	563	900	1,100	1,100	Blue Stakes (1/3 cost)
51-40-620	COST OF BOND ISSUE	0	0	0	30,000	0	0	30 year bond issue (2027-2028)
51-40-650	DEPRECIATION	267,491	289,493	206,253	275,000	281,000	290,500	Water bond Principal payments (\$56K-Bond 2018)
51-40-750	LEASE	0	0	0	0	0	0	
51-40-810	BOND Principal	0	0	53,000	203,000	53,000	56,000	
	<b>Operating Expenses Total:</b>	<b>1,002,808</b>	<b>970,698</b>	<b>805,441</b>	<b>1,321,609</b>	<b>1,081,809</b>	<b>1,171,238</b>	<b>8%</b>
<b>NON-OPERATING EXPENSES (CIP)</b>								
51-46-160	LAND	0	0	432,511	0	585,000	150,000	
51-46-220	PUBLIC NOTICES	0	0	0	0	0	0	
51-46-310	PROFESSIONAL & TECHNICAL	8,510	1,729	11,334	10,000	47,675	61,000	see attached CIP Worksheet (Included in Project totals)
51-46-550	BOND AGENT FEES	1,100	1,100	1,250	2,200	1,250	1,250	Water bond administration fees (\$1,100 2018-bond)+(\$1,100 2025 bond)
51-46-730	IMPROVEMENTS-CONSTRUCTION	6,549	77,755	274,656	6,595,836	859,905	870,000	see attached CIP Worksheet
51-46-740	CAPITAL OUTLAY/EQUIPMENT	0	-16,880	52,999	54,000	53,050	27,000	see attached CIP Worksheet
51-46-820	INTEREST ON BONDS	20,704	19,166	15,065	86,245	17,350	15,650	Interest payment on water bonds (\$17,345 -Bond 2018)+(\$68,900- Bond 2026)
51-46-910	TRANSFER TO STORM SEWER	0	0	0	0	50,000	0	
	<b>Non-Operating Expenses Total:</b>	<b>36,863</b>	<b>82,870</b>	<b>787,815</b>	<b>6,748,281</b>	<b>1,614,230</b>	<b>1,124,900</b>	<b>-30%</b>
	<b>Net Total WATER FUND:</b>	<b>439,189</b>	<b>947,765</b>	<b>-408,237</b>	<b>-1,550,215</b>	<b>-1,136,564</b>	<b>-771,238</b>	<b>-32%</b>

Pleasant View City  
Capital Improvement Program  
Water Fund

	2014	Fiscal Year					2030-2031
		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	
<b>Beginning Fund Balance</b>		3,414,089	2,558,525	2,077,787	4,156,332	3,559,981	3,129,222
<b>Revenues</b>							
Service Fees		1,259,000	1,262,000	1,269,572	1,277,189	1,284,853	1,292,562
Water Impact Fees		127,000	96,500	96,500	96,900	97,300	97,750
Late Fees		3,300	3,400	3,500	3,600	3,700	3,800
Water Lateral Inspections		2,475	1,875	1,875	1,875	1,875	1,875
New Construction Water Meters		17,200	13,125	13,125	13,125	13,125	13,125
Sale of Fixed Assets: Truck #16		5,000	0	0	0	0	0
Miscellaneous		1,500	1,000	1,000	1,000	1,000	1,000
Interest Earnings		144,000	147,000	83,111	166,253	142,399	125,169
Bond Proceeds- water infrastructure and tank	BOND			5,000,000			
Other Source of Revenue: transfer from Sewer Fund							
Other Source of Revenue: transfer from General Fund							
Pump Replacement Program FEMA matching Grant-Lightning							
<b>Total Revenues</b>		1,559,475	1,524,900	6,468,683	1,559,943	1,544,252	1,535,281
<b>Operating Expenditures, Debt Service and Restrictions</b>							
Operating Expenditures		593,300	658,000	697,480	739,329	783,689	830,710
Weber Basin Water Purchase pymt		154,509	166,738	179,933	194,165	209,523	226,096
Debt Service Bond #2018 (was 2015) (principal/interest/admin fees)		71,600	72,900	72,925	73,000	72,000	72,000
Debt Service Bond #2026 (principal/interest/admin fees) (30 YEAR)		0	0	262,800	262,800	262,800	262,800
Depreciation (credit to ending fund balance)		281,000	290,500	318,700	362,900	374,500	384,900
Required Reserve (credit to ending fund balance)		130,312	132,678	710,884	711,020	709,200	709,200
<b>Total Operating Expenditures and Restrictions</b>		1,230,721	1,320,816	2,242,722	2,343,214	2,411,712	2,485,706
<b>Beginning Capital Balance</b>		3,742,843	2,762,609	6,303,749	3,373,061	2,692,522	2,178,796
<b>Expenditures (Projects)</b>							
Vehicle Replacement Program:							
Truck #2 (50% water/50% sewer of \$54K)		26,500				27,000	
Truck #3 (50% water/50% sewer of \$54K)		26,550					27,000
Truck #12 (50% water/50% sewer of \$54K)			27,000				
Truck #15 (50% water/50% sewer of \$54K)				27,000			
Truck #5 (50% water/50% sewer of \$54K)					27,000		
Heavy Equipment:							
Leak / Service Trailer (surplus existing trailer to CERT)				20,000			
Capital Facilities Plan / Impact Fee Update (next update ~ 2026) after General Plan update			35,000				
Source Protection Plan (every five years)			12,000				
Water Conservation Plan (every five years)		6,000					6,000
Emergency Response Plan (every five years)			4,000				
Water Rate Study			10,000				
* Weber Basin Water - Zone 1 - land	BOND	435,000					
Weber Basin Water - Zone 1 - engineering	BOND	12,000					
* Weber Basin Water - Zone1 - Transmission Line Phase 2 /tank	BOND		100,000	2,500,000			
Service Transfers & Abandonments (Elberta 400 W - 600 W)		60,805					
Service Transfers & Abandonments (400 W - City limit)						600,000	
Peak Day Meters (state requirement)		50,000	0				
500 W tank abandonment into PRV w/ PSI SCADA		10,000	640,000				
Upgrade PRV PSI info SCADA		40,000					
Water line replacement on 500 W between 4050 N to 4300 N					800,000		
Water line replacement upsized to 8in 4200 N 500 W to 350 W				500,000			
Water line replacement upsized to 8in 4125 N into 350 W to 4300 N							
Water line replacement on 2700 N (600 W-1000 W)							500,000
Lightning Protection (4 sites-Jessie & Macs / Alder & Hells)			50,000				
Tank Cleaning & Inspections (4 years-minor repairs)		17,500			20,000		
Offsite Cameras			40,000				
Alder Well Protection Land Purchase		150,000					
Little Mo Spring/Reservoir-land purchase to expand protection zone			150,000				
Little Mo Spring/Reservoir-Evaluation & Rehabilitation				90,000			
Val Pol update water line and PRV		325,000					
Springs-removal of deep root vegetation & collection box upgrades		50,500					20,000
Master Meter Update		0	20,000	20,000	20,000	20,000	20,000
Auto Read Update		300,000					
Alder I Spring box update		7,100	20,000	20,000	20,000		
Pole Patch Incorporation Agreement		19,675					
Sampling Stations		9,000					
Transfer to Storm Sewer Fund		50,000					
<b>Total Expenditures</b>		1,595,630	1,108,000	3,177,000	887,000	647,000	573,000
<b>AVAILABLE ENDING BALANCE</b>		2,147,213	1,654,609	3,126,749	2,486,061	2,045,522	1,605,796
Depreciation & Required Reserve Credit		411,312	423,178	1,029,584	1,073,920	1,083,700	1,094,100
<b>Ending Balance (cash)</b>		2,558,525	2,077,787	4,156,332	3,559,981	3,129,222	2,699,896

\* Impact fee eligible.

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>SEWER FUND</b>								
<b>OPERATING REVENUE (O&amp;M)</b>								
53-30-100	SERVICE FEES-SEWER	1,307,820	1,340,255	1,030,135	1,385,700	1,371,000	1,488,000	Current residential rate \$30.40.
53-30-200	LATE FEES	3,232	4,497	3,696	4,500	4,900	5,300	
53-30-300	TRANSFER FROM SEWER REVENUE FU	0	0	0	0	0	0	
53-30-900	MISCELLANEOUS	109,355	112,646	0	0	0	0	
<b>Operating Revenue Total:</b>		<b>1,420,407</b>	<b>1,457,398</b>	<b>1,033,831</b>	<b>1,390,200</b>	<b>1,375,900</b>	<b>1,493,300</b>	<b>9%</b>
<b>NON-OPERATING REVENUE (CIP)</b>								
53-36-120	INTEREST EARNINGS	151,282	153,442	97,581	150,000	122,200	117,000	
53-36-200	IMPACT FEES-SEWER	28,145	24,895	25,480	14,950	28,080	22,250	25 residential and commercial
53-36-240	SEWER LATERAL INSPECTION	800	750	4,232	1,725	4,530	3,625	Based on building permits. 25 res/10 DAA
53-36-400	SALE OF FIXED ASSETS	0	0	0	0	0	0	
53-36-800	CONTRIBUTIONS/GRANTS	0	0	0	0	0	0	
<b>Non-Operating Revenue Total:</b>		<b>180,227</b>	<b>179,087</b>	<b>127,293</b>	<b>166,675</b>	<b>154,810</b>	<b>142,875</b>	<b>-8%</b>
<b>OPERATING EXPENSES (CIP)</b>								
53-40-100	CENTRAL WEBER SEWER DISTRICT	807,299	821,842	685,499	909,909	909,909	995,969	CWSID \$245,906 (9.3% increase); pretreatment \$12,345
53-40-110	SALARIES/WAGES-PERMANENT	96,872	80,211	70,169	113,000	92,000	115,200	PWD; O&M Techs; City Admin; Recorder; UB Clerk; Treasurer; Inspector; Mechanic; Blue Stakes Tech includes on-call
53-40-115	OVERTIME/VAC	8,995	10,430	4,821	12,500	7,000	12,500	Admin; Utilities; PT Admin 3/4
53-40-120	SALARIES/WAGES-PART-TIME	28,298	34,119	28,435	36,000	36,000	37,000	
53-40-130	EMPLOYEE BENEFITS	72,591	59,219	48,091	80,000	62,000	78,400	Based on the stock markets and URS Retirement
53-40-140	PENSION EXPENSE	-7,441	9,200	0	4,000	6,000	6,000	Rural Water Assoc; American Waterworks
53-40-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	728	1,500	773	750	800	800	O&M Techs certifications and training
53-40-230	TRAVEL	2,526	805	1,351	3,500	3,500	3,500	Utility billing; Office supplies; credit card fees; Xpress Bill Pay
53-40-240	OFFICE SUPPLIES AND EXPENSE	12,610	16,742	12,726	19,000	19,000	19,000	Sewer cleaning; CCTV Inspections; Zone Blue/Hot Spots
53-40-250	EQUIP/SUPPLIES/MAINTENANCE	29,283	80,790	109,482	120,000	120,000	175,000	Fuel
53-40-251	VEHICLE:FUEL	6,652	5,297	3,527	6,500	6,000	7,000	
53-40-253	VEHICLE: MAINTENANCE	297	1,811	935	2,000	2,000	2,000	
53-40-260	BAD DEBT	0	0	0	0	0	0	
53-40-280	TELEPHONE	786	477	469	1,700	1,000	1,000	Monthly phone stipend; Tablet service; phones
53-40-310	PROFESSIONAL/TECHNICAL SERVICE	8,526	9,868	5,461	10,000	10,000	10,000	GIS Maps updated; engineering; Caselle; IT
53-40-330	EDUCATION AND TRAINING	680	735	610	2,500	1,000	1,000	O&M Techs certifications and training and renewals
53-40-610	MISCELLANEOUS SUPPLIES	569	1,047	503	900	1,100	1,100	Blue Stakes (1/3 cost)
53-40-650	DEPRECIATION	108,266	98,102	90,000	120,000	110,000	129,000	
53-40-750	LEASE	0	0	0	0	0	0	
<b>Operating Expenses Total:</b>		<b>1,177,537</b>	<b>1,232,195</b>	<b>1,062,852</b>	<b>1,442,259</b>	<b>1,387,309</b>	<b>1,594,469</b>	<b>15%</b>
<b>NON-OPERATING EXPENSES (CIP)</b>								
53-46-160	LAND	0	0	0	0	0	0	
53-46-220	PUBLIC NOTICES	0	0	0	0	0	0	
53-46-310	PROFESSIONAL & TECHNICAL	20,379	12,940	8,944	10,000	2,060	0	see attached CIP Worksheet
53-46-730	IMPROVEMENTS-CONSTRUCTION	14,877	0	447,388	849,185	622,125	400,000	see attached CIP Worksheet
53-46-740	CAPITAL OUTLAY - EQUIPMENT	0	0	52,999	54,000	54,000	27,000	see attached CIP Worksheet
53-46-910	TRANSFER TO STORM SEWER FUND	0	0	0	0	50,000	0	
<b>Non-Operating Expenses Total:</b>		<b>35,256</b>	<b>12,940</b>	<b>509,331</b>	<b>913,185</b>	<b>728,185</b>	<b>427,000</b>	<b>-41%</b>
<b>Net Total SEWER FUND:</b>		<b>387,841</b>	<b>391,350</b>	<b>-411,059</b>	<b>-798,569</b>	<b>-584,784</b>	<b>-385,294</b>	<b>-34%</b>

**Pleasant View City  
Capital Improvement Program  
Sewer Fund**

	Fiscal Year					
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<b>Beginning Fund Balance</b>	<b>3,360,377</b>	<b>2,885,593</b>	2,629,299	2,318,810	2,061,885	1,712,918
<b>Revenues</b>						
Service Fees	1,371,000	1,488,000	1,533,000	1,578,000	1,623,000	1,668,000
Sewer Impact Fees	28,080	22,250	22,250	22,250	22,250	22,250
Lateral Inspection fees	4,530	3,625	3,625	3,625	3,625	3,625
Late Fees	4,900	5,300	5,700	6,100	6,500	6,900
Miscellaneous (vehicle sales/contributions)	0	0	0	0	0	0
Interest Earnings	122,200	117,000	105,172	92,752	82,475	68,517
<b>Total Revenues</b>	<b>1,530,710</b>	<b>1,636,175</b>	1,669,747	1,702,727	1,737,850	1,769,292
<b>Operating Expenditures, Debt Service and Restrictions</b>						
Operating Expenditures	367,400	469,500	497,670	527,530	559,182	592,733
CWSID	909,909	995,969	1,095,566	1,205,122	1,325,635	1,458,198
Debt Service (P&I)	0	0	0	0	0	0
Depreciation (credit to ending fund balance)	110,000	129,000	136,500	140,000	144,000	148,000
Required Reserve (credit to ending fund balance)	0	0	0	0	0	0
<b>Total Operating Expenditures and Restrictions</b>	<b>1,387,309</b>	<b>1,594,469</b>	1,729,736	1,872,653	2,028,817	2,198,931
<b>Beginning Capital Balance</b>	<b>3,503,778</b>	<b>2,927,299</b>	2,569,310	2,148,885	1,770,918	1,283,279
<b>Expenditures (Projects)</b>						
* Sewer Capital Facilities Plan & Impact Fee Update w/exception / SECAP	2,060	0	0	0	0	0
* Capital Facilities Plan - implement projects findings	0	0	0	0	0	0
Rate Study	0	0	10,000			
* HWY 89 1700/Pleasant View Drive project	447,125	0	0	0	0	0
Miscellaneous Sewer Main Replacement/Point Repairs/Findings	100,000	100,000	100,000	100,000	100,000	100,000
Extend Sewer line for Septic System Users		50,000				
Vehicle Replacement Program:						
Truck #2 (50% water/50% sewer of \$54K)	27,000				27000	
Truck #3 (50% water/50% sewer of \$54K)	27,000	27,000				27000
Truck #12 (50% water/50% sewer of \$54K)						
Truck #15 (50% water/50% sewer of \$54K)			27,000			
Truck #5 (50% water/50% sewer of \$54K)				27,000		
SSMP Audit						
Liner for the original 1972 trunk lines		150,000	150,000			
Manhole linings & repairs		25,000	25,000	25,000		
Investigating and repair of elicit connections	75,000	75,000	75,000	75,000	75,000	75,000
Transfer to Storm Sewer Fund	50,000					
<b>Total Expenditures</b>	<b>728,185</b>	<b>427,000</b>	387,000	227,000	202,000	202,000
Depreciation and Required Reserve Credit	110,000	129,000	136,500	140,000	144,000	148,000
<b>Ending Fund Balance</b>	<b>2,885,593</b>	<b>2,629,299</b>	<b>2,318,810</b>	<b>2,061,885</b>	<b>1,712,918</b>	<b>1,229,279</b>
* Impact fee eligible.						
<b>Summary of Sewer/Impact Fee Balances</b>						
Impact Fee Beginning Balance:	455,530	55,199	97,339	137,468	175,486	211,757
Impact Fee Ending Balance:	55,199	97,339	137,468	175,486	211,757	245,655
<b>Sewer impact expenditure requirement</b>	<b>75,867</b>	<b>47,935</b>	<b>44,105</b>	<b>33,729</b>	<b>63,603</b>	<b>82,505</b>

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>SOLID WASTE FUND</b>								
<b>OPERATING REVENUE (O&amp;M)</b>								
55-30-100	SERVICE FEES-SOLID WASTE	610,162	622,896	492,522	646,000	657,000	681,220	
55-30-105	SERVICE FEES-RECYCLING	205,389	203,047	172,455	227,600	230,000	243,500	
55-30-200	LATE FEES	2,019	2,796	2,028	3,000	2,700	2,700	
55-30-300	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	
<b>Operating Revenue Total:</b>		<b>817,570</b>	<b>828,739</b>	<b>667,005</b>	<b>876,600</b>	<b>889,700</b>	<b>927,420</b>	<b>4%</b>
<b>NON-OPERATING REVENUE (CIP)</b>								
55-36-120	INTEREST INCOME	6,279	5,492	5,471	5,000	7,100	7,100	
55-36-210	GARBAGE CAN FEE	6,030	6,968	7,772	4,020	8,850	3,920	
55-36-400	SALE OF FIXED ASSETS	0	0	0	0	0	0	
55-36-800	CONTRIBUTIONS/GRANTS	0	0	0	0	0	0	
<b>Non-Operating Revenue Total:</b>		<b>12,309</b>	<b>12,460</b>	<b>13,243</b>	<b>9,020</b>	<b>15,950</b>	<b>11,020</b>	<b>-31%</b>
<b>Operating Expenses</b>								
55-40-110	SALARIES/WAGES-PERMANENT EMPLO	90,053	80,186	69,383	89,000	90,000	93,200	
55-40-115	OVERTIME/VAC	10,201	11,281	5,051	13,000	8,000	13,000	
55-40-120	SALARIES/WAGES-PART-TIME	19,226	19,309	16,271	20,500	20,500	21,300	
55-40-130	EMPLOYEE BENEFITS	61,724	51,622	41,375	62,000	55,000	58,700	
55-40-140	PENSION EXPENSE	-4,236	9,539	0	2,000	6,000	6,000	
55-40-240	OFFICE SUPPLIES AND EXPENSE	6,508	8,290	7,475	8,000	11,000	11,000	
55-40-260	BAD DEBT	0	0	0	0	0	0	
55-40-280	TELEPHONE	460	683	1,199	1,450	1,450	1,450	
55-40-310	PROFESSIONAL AND TECH SERV	2,944	4,748	3,377	3,800	4,700	5,000	
55-40-500	COLLECTION-GARBAGE	245,722	230,086	167,812	255,000	255,000	275,000	
55-40-501	COLLECTION-RECYCLING	157,231	159,352	111,597	167,000	169,000	183,000	
55-40-510	DISPOSAL-LANDFILL-GARBAGE	198,117	184,627	122,204	222,000	190,000	195,000	
55-40-511	DISPOSAL-LANDFILL-RECYCLING	38,636	15,942	13,735	23,000	23,000	25,000	
55-40-650	DEPRECIATION	1,049	249	788	1,050	500	500	
<b>Operating Expenses Total:</b>		<b>827,635</b>	<b>775,914</b>	<b>560,267</b>	<b>867,800</b>	<b>834,150</b>	<b>888,150</b>	<b>6%</b>
<b>NON-OPERATING EXPENSES (CIP)</b>								
55-46-160	LAND	0	0	0	0	0	0	
55-46-740	CAPITAL OUTLAY - EQUIPMENT	24,313	39,009	24,260	24,300	50,075	51,550	
55-46-910	TRANSFER TO STORM SEWER FUND	0	0	0	0	50,000	0	
<b>Non-Operating Expenses Total:</b>		<b>24,313</b>	<b>39,009</b>	<b>24,260</b>	<b>24,300</b>	<b>100,075</b>	<b>51,550</b>	<b>-48%</b>
<b>Beginning Balance:</b>				140,637	140,637	140,637	112,062	
<b>Net Total SOLID WASTE FUND:</b>		<b>-22,069</b>	<b>26,276</b>	<b>140,637</b>	<b>134,157</b>	<b>112,062</b>	<b>110,802</b>	<b>-1%</b>
<b>Ending Balance:</b>				134,157	112,062	110,802	110,802	

Garbage Service (per month) \$15.85 first can and 16.85 extra cans (includes \$.35 rate change +\$14,220)  
 Recycling Service (per month) \$7.85 first can and \$8.85 extra cans (includes \$.35 rate change +\$10,500)

based on 25 residential/10 DAA building permits (\$56 per can-garbage & recycling (\$3,920)

PWD; O&M Techs; Recorder; Treasurer; PT Admin  
 includes on-call (with an updated policy change)  
 Admin/Utilities

Based on the stock markets and URS Retirement  
 Utility billing, Office supplies, credit card fees, Xpress Bill Pay fees

Monthly phone stipend; Tablet service; phones  
 Caselle; IT

Garbage service  
 Recycling service

Weber County Transfer Station (tipping fees \$52.24) - new agreement coming  
 Wasatch Integrated Waste Dist.

Garbage cans - (\$22,475 for 403 cans at \$55.77 x 2 orders+shipping \$3.3K) / 2025-26 includes one order of 403 cans

Acct No.	Account Title	2023-24 Prior Year Actual	2024-25 Prior Year Actual	2025-26 Cur YTD Actual	2025-26 Cur Year Budget	2025-26 Projected final Budget	2026-27 Beginning Budget	% change
<b>REDEVELOPMENT AGENCY FUND</b>								
<b>REVENUE</b>								
60-36-110	PROPERTY TAX INCREMENT-CITY'S PORTION	76,389	0	0	0	0	0	
60-36-111	PROPERTY TAX INCREMENT-OT ENTITIES PORTION	847,099	0	0	0	0	0	
60-36-120	INTEREST EARNINGS	240,575	231,194	152,222	230,000	194,000	194,000	
60-36-130	CONTRIBUTION FROM BEG. FUND BALANCE	0	180,837	0	0	0	0	
60-36-300	TRANSFER FROM P.V.GENERAL FUND	0	0	0	0	0	0	
60-36-800	CONTRIBUTIONS/GRANTS	154,868	3,095	73,385	2,315,000	2,318,000	2,000,000	
	<b>Revenue Total:</b>	<b>1,318,931</b>	<b>415,126</b>	<b>225,607</b>	<b>2,545,000</b>	<b>2,512,000</b>	<b>2,194,000</b>	<b>-13%</b>
<b>EXPENSES-ADMINISTRATION</b>								
60-40-110	ADMINISTRATIVE SALARIES	18,417	15,152	13,027	17,000	16,200	17,000	
60-40-115	OVERTIME/VAC	0	540	100	700	500	500	
60-40-130	EMPLOYEE BENEFITS	10,129	7,282	6,082	9,350	7,600	8,500	
60-40-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	3,030	25	0	25	25	25	
60-40-220	PUBLIC NOTICES	0	0	0	0	0	0	
60-40-230	TRAVEL	0	0	0	0	0	0	
60-40-240	OFFICE SUPPLIES AND EXPENSE	1,000	626	0	50	100	100	
60-40-310	PROFESSIONAL & TECHNICAL	4,250	0	0	500	500	500	
60-40-330	EDUCATION AND TRAINING	0	0	0	0	0	0	
60-40-605	MARKETING & ANALYSIS	0	0	0	0	0	0	
	<b>Expenses-Admin Total:</b>	<b>36,826</b>	<b>23,625</b>	<b>19,209</b>	<b>27,625</b>	<b>24,925</b>	<b>26,625</b>	<b>7%</b>
<b>MISCELLANEOUS</b>								
60-40-750	INCREASE IN FUND BALANCE	1,197,945	0	0	202,375	14,060	167,375	
	<b>Miscellaneous Total:</b>	<b>1,197,945</b>	<b>0</b>	<b>0</b>	<b>202,375</b>	<b>14,060</b>	<b>167,375</b>	
<b>EXPENSES-HOUSING</b>								
60-42-730	IMPROVEMENTS-CONSTRUCTION	0	0	0	0	0	0	
	<b>Expenses-Housing Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>EXPENSES-EDA DEVELOPMENT</b>								
60-46-160	PROPERTY ACQUISITION	0	0	155,015	0	155,015	0	
60-46-300	TRANSFER TO GENERAL FUND	9,304	4,501	30,258	115,000	0	0	
60-46-730	IMPROVEMENTS-CONSTRUCTION	74,856	0	0	2,200,000	2,318,000	2,000,000	
60-46-850	TAX INCENTIVES	0	0	0	0	0	0	
	<b>Expenses-EDA Dev Total:</b>	<b>84,160</b>	<b>391,501</b>	<b>185,273</b>	<b>2,315,000</b>	<b>2,473,015</b>	<b>2,000,000</b>	<b>-19%</b>
	<b>Net Total RDA FUND:</b>	<b>0</b>	<b>0</b>	<b>21,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	

FY: EDA triggered in 2010, with two-year extension, sunsets in 2023

Rise CRA-payment year 2029

WACOG funding: Rulon White Ext. \$68K (then close)(FY26); 2700 N Interconnectivity Proj. with Farrwest \$5.4M(\$2M FY26/\$3M FY27); UDOT Agreement with Farr West Landing \$250K (FY26)

Administrative share of salaries

Entity Register with State

Office supplies  
State of Utah database annual fee \$500

included in improvement expenditures below:  
WACOG funding: Rulon White Ext. \$68K (then close)(FY26); 2700 N Interconnectivity Proj. with Farrwest \$5.4M(\$2M FY26/\$3M FY27); UDOT Agreement with Farr West Landing \$250K (FY26)

## Pay Ranges 2026-2027

• Pay Ranges - \$0.63 increase across the board on the maximum range

Position	FY 2025-2026				FY 2026-2027				
	Hourly		Annual (2080 hours)		Hourly			Annual (2080 hours)	
	Min.	Max.	Min.	Max.	Min.	Mid.	Max.	Min.	Max.
Administrative Assistant	\$ 20.26	\$ 30.39	\$ 42,142	\$ 63,211	\$ 20.26		\$ 31.02	\$ 42,142	\$ 64,522
Blue Stakes Technician	\$ 21.05	\$ 31.57	\$ 43,780	\$ 65,666	\$ 21.05		\$ 32.20	\$ 43,780	\$ 66,976
City Administrator	\$ 56.95	\$ 85.42	\$ 118,454	\$ 177,674	\$ 56.95		\$ 86.05	\$ 118,454	\$ 178,984
Community Resource Officer (CRO)-II	\$ 27.59	\$ 41.38	\$ 57,386	\$ 86,070	\$ 27.59		\$ 42.01	\$ 57,386	\$ 87,381
Community Resource Officer (CRO)-non-sworn officer	\$ 21.78	\$ 32.67	\$ 45,302	\$ 67,954	\$ 21.78		\$ 33.30	\$ 45,302	\$ 69,264
Court Administrator / Admin Assistant	\$ 27.27	\$ 40.90	\$ 56,722	\$ 85,069	\$ 27.27		\$ 41.53	\$ 56,722	\$ 86,379
Crossing Guard	\$ 20.67	\$ 31.00	\$ 42,994	\$ 64,480	\$ 20.67		\$ 31.63	\$ 42,994	\$ 65,790
Cleaning	\$ 17.94	\$ 26.91	\$ 37,314	\$ 55,972	\$ 17.94		\$ 27.54	\$ 37,314	\$ 57,282
Deputy Recorder/Utility Billing Clerk	\$ 24.63	\$ 36.95	\$ 51,234	\$ 76,856	\$ 24.63		\$ 37.58	\$ 51,234	\$ 78,166
Inspector, PWD	\$ 25.24	\$ 37.85	\$ 52,492	\$ 78,728	\$ 25.24		\$ 38.48	\$ 52,492	\$ 80,038
Mechanic / Fleet Manager	\$ 27.82	\$ 41.72	\$ 57,858	\$ 86,778	\$ 27.82		\$ 42.35	\$ 57,858	\$ 88,088
Meter Reader / Utility Locator	\$ 19.11	\$ 28.66	\$ 39,739	\$ 59,613	\$ 19.11		\$ 29.29	\$ 39,739	\$ 60,923
Parks I	\$ 18.82	\$ 28.23	\$ 39,146	\$ 58,718	\$ 18.82		\$ 28.86	\$ 39,146	\$ 60,029
Parks II	\$ 19.80	\$ 29.69	\$ 41,184	\$ 61,755	\$ 19.80		\$ 30.32	\$ 41,184	\$ 63,066
Parks III	\$ 22.52	\$ 33.77	\$ 46,834	\$ 70,242	\$ 22.52		\$ 34.40	\$ 46,834	\$ 71,552
Park Maintenance Worker	\$ 18.41	\$ 27.62	\$ 38,302	\$ 57,450	\$ 18.41		\$ 28.25	\$ 38,302	\$ 58,760
Planning & Zoning Administrator	\$ 29.27	\$ 43.91	\$ 60,889	\$ 91,333	\$ 29.27		\$ 44.54	\$ 60,889	\$ 92,643
Planning Tech / Admin Office Assistant	\$ 21.43	\$ 32.14	\$ 44,566	\$ 66,851	\$ 21.43		\$ 32.77	\$ 44,566	\$ 68,162
Planner I	\$ 24.01	\$ 36.01	\$ 49,932	\$ 74,901	\$ 24.01		\$ 36.64	\$ 49,932	\$ 76,211
Police Administration Assistant	\$ 22.88	\$ 34.32	\$ 47,597	\$ 71,386	\$ 22.88		\$ 34.95	\$ 47,597	\$ 72,696
Police Chief	\$ 51.10	\$ 76.65	\$ 106,285	\$ 159,432	\$ 51.10		\$ 77.28	\$ 106,285	\$ 160,742
Police Officer I	\$ 26.34	\$ 39.51	\$ 54,787	\$ 82,181	\$ 26.34	\$ 32.00	\$ 40.14	\$ 54,787	\$ 83,491
Police Officer II	\$ 27.59	\$ 41.38	\$ 57,387	\$ 86,070	\$ 27.59		\$ 42.01	\$ 57,387	\$ 87,381
Police Officer III / Master Police Officer	\$ 29.37	\$ 44.06	\$ 61,091	\$ 91,645	\$ 29.37		\$ 44.69	\$ 61,091	\$ 92,955
Police Sergeant	\$ 36.33	\$ 54.50	\$ 75,572	\$ 113,360	\$ 36.33		\$ 55.13	\$ 75,572	\$ 114,670
Public Works Director	\$ 48.34	\$ 72.50	\$ 100,538	\$ 150,800	\$ 48.34		\$ 73.13	\$ 100,538	\$ 152,110
Recorder / Finance Director	\$ 42.28	\$ 63.42	\$ 87,943	\$ 131,914	\$ 42.28		\$ 64.05	\$ 87,943	\$ 133,224
Recreation Director	\$ 30.00	\$ 44.99	\$ 62,393	\$ 93,579	\$ 30.00		\$ 45.62	\$ 62,393	\$ 94,890
Streets I	\$ 20.34	\$ 30.51	\$ 42,307	\$ 63,461	\$ 20.34		\$ 31.14	\$ 42,307	\$ 64,771
Streets II	\$ 21.40	\$ 32.11	\$ 44,512	\$ 66,789	\$ 21.40		\$ 32.74	\$ 44,512	\$ 68,099
Streets III	\$ 23.33	\$ 34.99	\$ 48,518	\$ 72,779	\$ 23.33		\$ 35.62	\$ 48,518	\$ 74,090
Street Maintenance Worker	\$ 20.34	\$ 29.49	\$ 42,307	\$ 61,339	\$ 20.34		\$ 30.12	\$ 42,307	\$ 62,650
Superintendent, Parks	\$ 27.69	\$ 41.53	\$ 57,590	\$ 86,382	\$ 27.69		\$ 42.16	\$ 57,590	\$ 87,693
Superintendent, Streets	\$ 29.32	\$ 43.97	\$ 60,978	\$ 91,458	\$ 29.32		\$ 44.60	\$ 60,978	\$ 92,768
Superintendent, Utilities	\$ 30.53	\$ 45.79	\$ 63,493	\$ 95,243	\$ 30.53		\$ 46.42	\$ 63,493	\$ 96,554
Treasurer	\$ 35.70	\$ 53.54	\$ 74,247	\$ 111,363	\$ 35.70		\$ 54.17	\$ 74,247	\$ 112,674
Water & Utilities I	\$ 21.63	\$ 32.45	\$ 44,990	\$ 67,496	\$ 21.63		\$ 33.08	\$ 44,990	\$ 68,806
Water & Utilities II	\$ 23.66	\$ 35.49	\$ 49,213	\$ 73,819	\$ 23.66		\$ 36.12	\$ 49,213	\$ 75,130
Water & Utilities III	\$ 25.21	\$ 37.82	\$ 52,447	\$ 78,666	\$ 25.21		\$ 38.45	\$ 52,447	\$ 79,976
Recreation Aide	\$ 10.79	\$ 26.99	\$ 22,452	\$ 56,129	\$ 10.79		\$ 27.62	\$ 22,452	\$ 57,439
Recreation Referees	\$ 10.79	\$ 21.59	\$ 22,452	\$ 44,903	\$ 10.79		\$ 22.22	\$ 22,452	\$ 46,213

**FULL-TIME EQUIVALENCY (FTE)**

	legis	Judicial	ADMIN	TREAS	RECDR	GOV BL	P&Z	POLICE	BLDG	STRT	YC	PARKS	REC	SS	WTR	SWR	GARB	RDA	
City Administrator			0.520											0.125	0.125	0.100	0.050	0.080	1.000
Blue Stakes Tech										0.100				0.300	0.300	0.300			1.000
Community Services								1.000											1.000
Court Administrator/Admin Office Assistant		1.000																	1.000
Deputy Recorder / Utility Billing Clerk			0.098	0.098	0.098									0.114	0.114	0.114	0.115		0.750
General Office Assistant (PWD)										0.210		0.150		0.050	0.210	0.050	0.080		0.750
Administrative Assistant (Office)			0.750																0.750
Planning Tech/Admin Office Assistant		0.250					0.500		0.250										1.000
Inspector (PWD)										0.550				0.150	0.150	0.150			1.000
Mechanic / O&M Tech I										0.500		0.200		0.100	0.100	0.050	0.050		1.000
Meter Reader / Utility Locator															0.150	0.450	0.150		0.750
Parks										0.500		0.500							1.000
Park Maintenance Worker										0.250		0.250							0.500
Park Maintenance Worker										0.250		0.250							0.500
Planning & Zoning Administrator							1.000												1.000
Police Administration Assistant								1.000											1.000
Police Chief								1.000											1.000
Police Officer I (1560 hrs - 30 hrs wk)								0.750											0.750
Police Officer								1.000											1.000
Police Officer								1.000											1.000
Police Officer								1.000											1.000
Police Officer								1.000											1.000
Police Officer								1.000											1.000
Police Officer								1.000											1.000
Police Officer								1.000											1.000
Police Officer								1.000											1.000
Police Officer								1.000											1.000
Police Sergeant								1.000											1.000
Police Sergeant								1.000											1.000
Police Sergeant								1.000											1.000
Public Works Director										0.250		0.100		0.200	0.250	0.100	0.100		1.000
Recorder / Finance Officer					0.500				0.050					0.100	0.100	0.100	0.100	0.050	1.000
Recreation Director											0.040		0.710						0.750
Recreation Staff													1.150						1.150
Streets										0.500				0.500					1.000
Streets										0.500				0.500					1.000
Streets Maintenance Worker										0.390									0.390
Superintendent, Parks										0.500		0.500							1.000
Superintendent, Streets										0.500				0.500					1.000
Superintendent, Utilities										0.150					0.450	0.200	0.200		1.000
Treasurer / Executive Assistant			0.200	0.600		0.000		0.100						0.025	0.025	0.025	0.025		1.000
Water & Utilities										0.150					0.400	0.200	0.250		1.000
Water & Utilities										0.150					0.400	0.200	0.250		1.000
Water & Utilities										0.150					0.400	0.200	0.250		1.000
Cleaning						0.150													0.150
Crossing Guards (5 locations)									0.610										0.610
Judge		C																	C
Mayor	E																		E
City Council (5)	E																		E
2025/26		1.25	1.57	0.70	0.60	0.15	1.50	15.36	0.40	5.60	0.04	1.95	1.86	2.66	3.17	2.24	1.62	0.13	40.80

## Property Tax History

YEAR	TAX RATE	TAX LEVY + growth	
2008	0.001938	\$775,570	
2009	0.001217	\$536,424	← (separated from fire department)
2010	0.001337	\$542,456	
2011	0.001327	\$554,539	
2012	0.001387	\$588,861	
2013	0.001346	\$580,976	
2014	0.001293	\$585,105	
2015	0.001247	\$611,922	
2016	0.001188	\$634,888	
2017	0.001243	\$726,781	← (property tax increase)
2018	0.001130	\$771,978	
2019	0.001076	\$753,873	
2020	0.001076	\$875,297	← (property tax increase)
2021	0.000941	\$885,088	← (property tax increase)
2022	0.000783	\$914,865	
2023	0.000786	\$948,909	
2024	0.000786	\$1,163,762	← (property tax increase)
2025	0.000767	Est. \$1,160,445	
2026	TBD	TBD	← (property tax increase TBD)

## Property Tax Comparison's with surrounding Cities

### Weber County Cities 2024 Certified Tax Rates:

Plain City	.000240
Uintah City	.000275
Hooper City	.000283
Farr West City	.000333
Huntsville Town	.000629
Pleasant View City	.000786
North Ogden City	.001307
Riverdale City	.001425
Harrisville City	.001562
Roy	.001665
Washington Terrace	.001748
Ogden City	.002239
South Ogden City	.002507

### Weber County Cities 2025 Certified Tax Rates:

Plain City	.000236
Uintah City	.000538
Hooper City	.000283
Farr West City	.000327
Huntsville Town	.000610
Pleasant View City	.000767
North Ogden City	.001304
Riverdale City	.001414
Harrisville City	.001534
Roy	.001618
Washington Terrace	.001667
Ogden City	.002193
South Ogden City	.002455

# IMPACT FEE BALANCES SUMMARY

(ending balances as of 2024/2025)

**STORM SEWER.....\$2,072,036.24**  
*(Capital Facilities Plan updated 2008- currently in process of being updated)*

<u>Funds to be Expended:</u>	<u>Date for Funds to be Expended:</u>
\$0.00	2022/23
\$167,715.32	2023/24
\$197,072.86	2024/25
\$195,723.39	2025/26
\$101,527.18	2026/27
\$286,121.28	2027/28
\$653,989.44	2028/29
\$237,395.76	2029/30
<u>\$232,491.01</u>	2030/31
<u>\$2,072,036.24</u>	

**PARK/OPEN SPACE DEVELOPMENT..... (\$209,970.17)\***  
*(Capital Facilities Plan updated 2014)*

**WATER IMPACT FEE..... (\$3,033,020.55)\***  
*(Capital Facilities Plan updated 2017)*

**SANITARY SEWER..... \$455,530.08**  
*(Capital Facilities Plan updated 2010-currently in process of being updated)*

<u>Funds to be Expended:</u>	<u>Date for Funds to be Expended:</u>
\$28,603.44	2022/23
\$47,935.24	2023/24
\$44,104.82	2024/25
\$33,728.80	2025/26
\$63,603.17	2026/27
\$82,504.75	2027/28
\$58,899.72	2028/29
\$50,414.39	2029/30
<u>\$45,735.75</u>	2030/31
<u>\$455,530.08</u>	

*(\*Enterprise Users paid for Capital Facilities Projects for new development – Impact Fees did not cover the cost of those projects)*

# Budget Message

The budget for Pleasant View City is a financial plan for current and capital expenditures to ensure that the city administers its functions in accordance with the adopted budget. It also provides the public with information about the financial policies and health of the city.

## Budget Process

The proposed Operating Budgets for the fiscal year 2026-2027 as well as the Capital Improvement Plans (CIP) are being presented May 12<sup>th</sup>, the first scheduled meeting in May.

The Tentative budget will be adopted May 12<sup>th</sup> after the budget workshop. The Tentative budget becomes the beginning document. It will be used as the beginning point for the future workshops and for the public's view. It can be continually changed until the final adoption.

The final budget needs to be adopted before June 30<sup>th</sup>. The proposed tax rate needs to be adopted by June 22<sup>nd</sup>. The plan is to have the budget and tax rate adopted at the June 9<sup>th</sup> city council meeting. If the council proposes an increased tax rate from the certified rate, an interim budget will be adopted. The revenue will be set aside in a restricted budget account and may not expend/obligate the revenue until the final budget is adopted. The final budget needs to be adopted in August (before September 1<sup>st</sup>).

## Budget Highlights – as presented

### GENERAL FUND REVENUES

- **Purchasing Policy.** As a reminder, purchasing agents may seek formal price quotation without coming before the city council if the item was allocated and approved in the adopted budget.
- **Fund Balance.** The unrestricted fund balance (or rainy day fund) is \$1,492,344 equaling a 21.32% of the 35% fund balance limit. The maximum fund balance the city could currently hold is \$2,450,418 the difference of \$958,074. (*The accumulated general fund balance may not exceed 35% of the total revenue of the general fund. Additionally, 5% of total revenues must be maintained as a minimum fund balance.*)
- **Proposed property tax.** The General Fund, as presented, includes a property tax increase. The amount included is only an estimate. The Certified Tax Rate and Revenue generated will not be available until June 8<sup>th</sup>. A proposed 'Property Tax Impact Schedule' has been included in the budget. The purpose of the increase is to maintain the prior year tax rate and to use the funds for the update of the Municipal Codes. The city council will need to determine if they want to proceed with a Truth in Taxation Public Hearing and notification of a hearing will be given, by June 1<sup>st</sup>, to the Commission and County Auditor.
- **Sales Tax Revenue.** Sales Tax Revenue is the main source of revenue followed by the Property Tax and the Franchise Tax. The budget anticipates for the 2026-2027 fiscal year a conservative increase of 3% over the prior year.
- **Transportation Sales Tax (Prop 1).** The Transportation Sales Tax Revenue follows the same trend as Sale Tax Revenue and the budget includes a conservative increase of 3% over the prior year.
- **Class C Road Fund Allotment.** The State's HB575 cut fuel tax by \$.06, reducing the city's allotment by approx. 16% or \$51,000. It is unclear whether the state will hold the cities harmless from the fuel tax cut.
- **Building Permits.** Building Permit revenue, which includes fees and impact fees, has been based on 25 residential building permits and 10 ADU's with some commercial permits.
- **American Rescue Plan Act (ARPA) Federal Funds.** ARPA revenue and expenditures have been budgeted with plans to expend all allocated revenue by December 31, 2026. A total of \$1,282,802 has been allocated to Pleasant View. There is a current balance of \$636,938 budget in the 2025-2026 fiscal year for the Decant Project. Amounts will be carried forwards as the project progresses.
- **School Resource Officer Reimbursement.** Anticipating a new agreement with Weber County School District to eventually compensate cities 100% of the 75% of the cost of an SRO officer. The estimated reimbursement for the 2026-2027 fiscal year is \$104,730, approximately \$11,630 shy of the full request.

- **Transfer to the General Fund from the Parks Fund.** The General Fund has been accruing expenses on behalf of Ben Lomond Cemetery for a future cemetery. The General Fund has surveyed, engineered and purchased land. Ben Lomond is a Special District. The General Fund and our citizens should not be subsidizing a separate taxing entity. The estimated cost of land & improvements for that project is \$873,000.

To address the issue, Pleasant View will designate the property for development as a 'New City Park', with all associated costs funded through the Park Development Fund. Should Ben Lomond Cemetery wish to pursue reacquisition of the property in the future, the City could be open to discussing a potential agreement that could include reimbursement for both the land and any improvements made.

- **Fee Amendments** (*refer to the Consolidated Fee Schedule attached*).

## GENERAL FUND EXPENDITURES

- **APRA.** The budget includes the continuation of the Decant Facility Project with ARPA funds and city funds.

- **Professional Services.**

### **Judge's Salary.**

Last year, the Judge's salary needed to fall within the range of \$36,834-\$47,358. The judge's salary was set at \$36,834.

This year, the Judge's salary needs to fall within the range of \$20,452.25-\$26,295.75. The judge's salary can't be reduced to fall within the new range, and the city is required to provide the same salary increase given to the employees.

The city council will set the salary of the Justice Court Judge at the May 26<sup>th</sup> meeting.

Prosecutor's contract. The contract expires June, 30, 2026 and will need to be renegotiated.

General Plan Update. WFRM has offered to provide technical assistance and may not cover the cost of a comprehensive General Plan update. The budget includes \$30K to help finance the project. The General Plan is also needed before the Water's Impact Facility Plan can begin.

Municipal Code Update. The budget includes \$50K to help finance the update. This update will not be allowed to proceed until a final budget is adopted in August with a tax increase.

Codify the Municipal Code. The budget includes \$20K to codify the Municipal Code.

Staffing Assessment. A Staffing Assessment/Workforce Analysis has been included in the budget for \$40k (justifying resource needs & determine operational efficiency).

Software Programs and Assistance. Several programs and support systems are being investigated to help with efficiency and work load as follows: Flock Cameras, Caselle business licensing program, Caselle Connect Online for A/P, City Inspect (building permit software) administrative support, minute software, time keeping, comprehensive General Plan update, codify Municipal Code, update Municipal Code.

- **Insurance.** The insurance premiums for General Liability, Auto and Property are comparable to last year.
- **Elections.** No Municipal Elections this year.
- **Community Support Programs.** The budget as presented includes the same funding levels to Community Support Programs with the exception, North Ogden Senior Citizen Facility O&M donation of \$12K has expired January 1, 2026, and needs to be renegotiated.
- **Other Operating Revenues and Expenditures.** The budget as presented includes normal and expected operating expenditures.
- **Other.** Founder's Day Fireworks show. This agreement will expire for Founder's Day 2027 and will need new bids.  
Weber County Fair Booth. The city is looking for a councilmember or volunteer public to create and present a booth at the Weber County Fair.
- **Transfers out of the General Fund.** Transfers include \$600,000 to the Equipment Fund, \$200,000 to the Roads Fund, \$100,000 to the City Hall Capital Plan for future community center/animal holding facility and demolition of the CERT building/retaining wall.

## Capital Improvement Projects (CIP'S)

▪ Capital Improvement Projects (CIP's). These requests are outlined in the CIP's for each fund.

▪ **Highlights.**

Parks. Updating the Impact CFP/Fees  
Normal Pumpkin Palooza/food trucks/movies in the park with the Population RAMP funds

Storm Sewer. Storm Sewer rate study  
Continuing the Decan Facility

Water. Water rate study  
General Plan update needed – then a CPF/Impact Fees Study update  
Bonding & Zone 1 project moved to 2027-2028 fiscal year

Sewer. Liners for 1972 trunk lines

Solid Waste. Moved to less expensive cans and changed the replacement program to replace cans at no charge

Equipment. Window replacement and window tinting  
Construct storage rooms and offices in the basement

Building. Start planning for a future Community Center with attached animal facility

Roads. TBD TUF adjusted fees  
A new TUF Fund was created per state law  
Class C annual maintenance projects  
Skyline Drive & Skyline Railroad Xing projects

RDA. Finish Rulon White Ext. with Simon Goe's roadway and then reapply for funding  
Continue the Interconnectivity Project with Farr West

▪ **Vehicles.** Purchase (2) leased police vehicles (equip fund)  
Replace (1) police vehicle (PT's) (equip. fund)  
Replace (3) PWD vehicles (ss/class C/equip/water/sewer funds)

▪ **Fees.** Storm Sewer. \$ 0.00 – storm sewer rate study budgeted  
Water Fees. \$ 0.00 – water rate study budgeted  
Sewer Fees. \$ 1.85 - monthly fee will increase to maintain the 65% of the fee that goes to CWSID expense  
TUF. \$ TBD - monthly fee will increase  
Garbage/Recycling. \$ 0.35 - monthly fee will increase per container

## PERSONNEL SUMMARY

- **Pay Plan.** Year 2026-2027 is Year 3 of the three-year Pay Plan. It includes a \$0.63 pay & range adjustment (a 2% average increase) and a \$1.00 performance adjustment (a limited 3% average increase). The 2025-2026 Pay Ranges are attached.

The total dollar adjustment is approximately \$48,000 with an estimated maximum performance adjustment of \$41,000.

### **Future Pay Plan.**

- Year 1: Market Study;
- Year 2: COLA from the Consumer Price Index (CPI);
- Year 3: \$1.00 adjustment to Pay Ranges.
- Each Year: Paid Performance adjustment set by the city council.

- **Health Insurance.**

The budget includes an increase of 4.7% on the same health plans from PEHP-Advantage & Summit Traditional Option 4.

The budget includes an option to choose a Health Savings Account (HSA) on the same health plans from PEHP-Advantage & Summit STAR Option 3. The difference between the Traditional and STAR options will be deposited into the employee's HSA account.

- **Dental Insurance.**

The budget includes an increase of 2.9% on the same dental plan from PEHP-Traditional Dental Care.

- **Vision Insurance.**

Vision Insurance has been added as a payroll deduction.

- **Life, Accidental, Death & Dismemberment (AD&D).**

The LTD premium payment rate is .00475.

The budget includes Life and AD&D insurance with a monthly premium of \$8.41.

- **Flex Spending & EAP (Employee Assistance Program).**

The budget includes Flex Spending (employee participation optional) and EAP Programs (\$3.2k). Contract expires 1/2027.

- **Utah Retirement System (URS).**

The city participates in the URS. Rates are set by URS. Some funds and decreased and others have increased from the prior year.

The URS Contribution Rates schedule is attached.

- **Utah Retirement System (URS) – Pick-up Election.**

In 2024, the city authorized a 4.73% pick-up election. A Pick-Up Election needs to be considered in the 2026-2027 fiscal year.

Employees in the Utah Retirement System, Tier 2 Public Safety Hybrid System will be required to contribute 1.25% to their employee retirement contribution if a pick-up election is not made.

Employees in the Utah Retirement System (URS), Tier 2 Public Employee Hybrid System will be required to contribute 1.30% from 0.81% to their employee retirement contribution. (*Pick-up elections are prohibited in this system.*)

- **Other. Insurance Opt-Out Benefit –** The budget maintains the same 50% funding into the 401(k) for those employees that have opted-out.

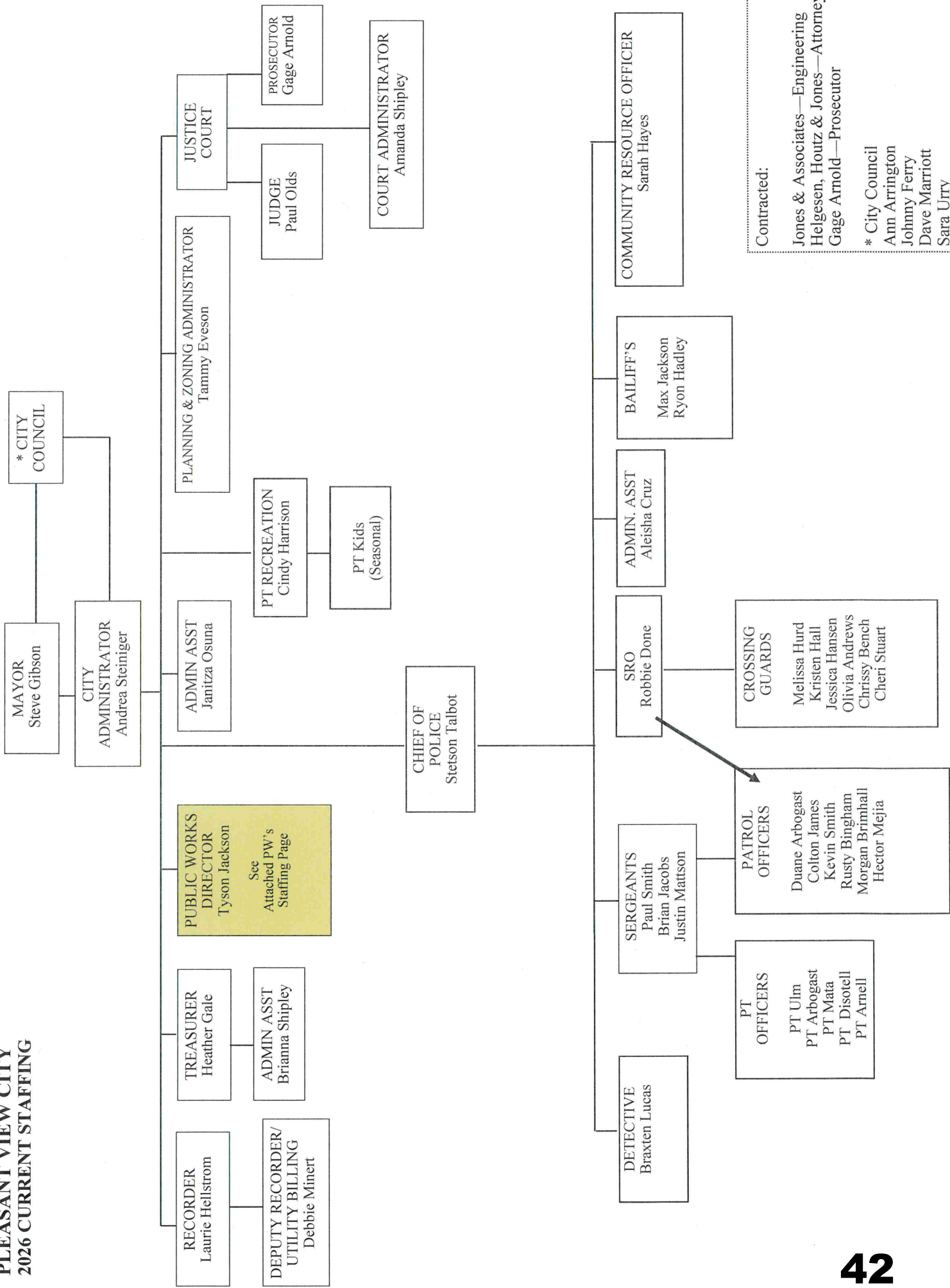
Deferred Compensation – The budget maintains the option of a 1.5% Employer Matching 401(k) with employees paying a 90%-10% split on the insurance premiums instead of the standard 95%-5% split. There is also an option for benefited and partially benefited employees to participate in a 1.5% Employer Matching 401(k) at an approximate cost of \$44,000 if all employees participate.

The City's FTE (full-time equivalency) is 40.80 for the 2026-2027 budget year.

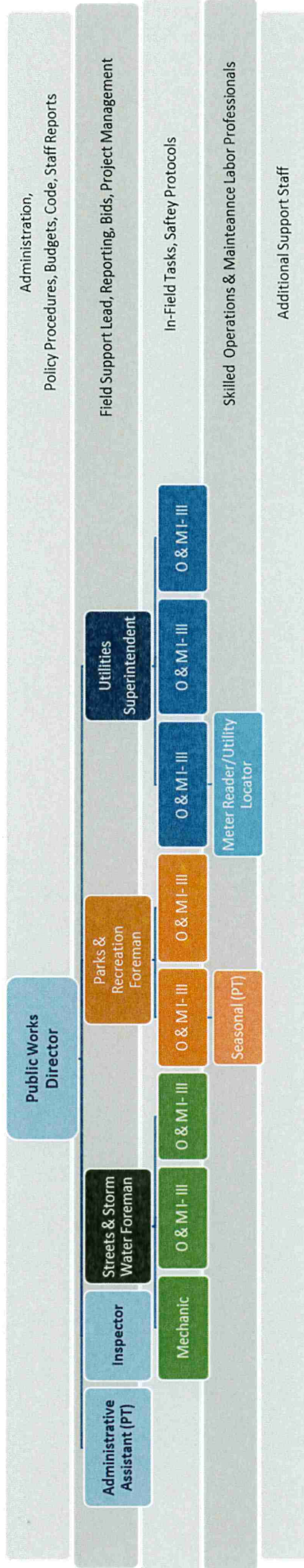
- **Staff Changes NOT included in the budget:**

- PT planning assistant – Evaluate the need after gaining more experience with the new planning software.

**PLEASANT VIEW CITY  
2026 CURRENT STAFFING**



Contracted:  
 Jones & Associates—Engineering  
 Helgesen, Houtz & Jones—Attorney  
 Gage Arnold—Prosecutor  
 \* City Council  
 Ann Arrington  
 Johnny Ferry  
 Dave Marriott  
 Sara Urry  
 Sean Wilkinson



# PLEASANT VIEW CITY CONSOLIDATED FEE SCHEDULE DRAFT

## Subdivisions

Subdivision reviews: The subdivider shall reimburse the city for any and all attorney's fees, engineering fees and other professional fees and costs incurred by the city in relation to the subdivider's subdivision within the city..... (refer to the Subdivision Ordinance 17.20.021)

Contracted inspections ..... \$ actual cost to city  
 City employee inspections (per hour/one hour minimum) ..... \$ 50.00

All Residential Development:

Accounts Receivable Deposit (Lot Line Adjustments) .....	\$300.00
Accounts Receivable Deposit (Site Plan/Conditional Uses) .....	\$1,000.00
Accounts Receivable Deposit (Minor Subd. w/ 4 lots or less w/ no infrastructure) .....	\$2,500.00
Accounts Receivable Deposit (includes the \$1,500 Adequacy Determination Deposit) ...	\$8,000.00
Engineering Warranty Period Deposit per lot fee .....	\$300.00
<i>(Engineering Deposit may be used by City to pay unpaid project invoices from City)</i>	
<b>Database per lot fee</b> .....	<b>\$75.00</b>
Preliminary subdivision fee .....	\$150.00
Preliminary per lot fee .....	<del>\$25.00</del> <b>\$75.00</b>
Final plat fee .....	\$200.00
Final per lot fee .....	<del>\$75.00</del> <b>\$25.00</b>
Plat amendments .....	\$150.00
(and actual cost to the city)	
Public hearing/meeting notification fee ( <b>when required</b> ) .....	\$75.00

Small Subdivisions (4 lots or less)

Engineering Deposit per lot fee.....	\$300.00
<i>(Engineering Deposit may be used by City to pay unpaid project invoices from City)</i>	
<b>Database per lot fee</b> .....	<b>\$75.00</b>
Final plat fee.....	\$200.00
Final per lot fee.....	\$75.00

Storm Water Inspection fee (per inspection) .....	\$50.00
Public hearing/meeting notification fee .....	\$75.00

All Commercial Development:

Accounts Receivable Deposit (Lot Line Adjustments) .....	\$300.00
Accounts Receivable Deposit (Site Plan/Conditional Uses) .....	\$1,000.00
Accounts Receivable Deposit (Minor Subd. w/ 3 lots or less w/ no infrastructure) .....	\$2,500.00

Accounts Receivable Deposit (includes the \$1,500 Adequacy Determination Deposit) ...	\$8,000.00
Engineering Deposit per lot fee (minimum of \$800.00) .....	\$400.00
<b>Database fee</b> .....	<b>\$400.00</b>
Application fee.....	\$400.00
Per lot fee.....	\$200.00
Storm Water Inspection fee (per inspection) .....	\$50.00
Public hearing/meeting notification fee ( <b>when required</b> ) .....	\$75.00

Special Exception:

<b>Database fee</b> .....	<b>\$100.00</b>
Residential .....	\$50.00
Commercial.....	\$100.00

PID's (Public Infrastructure District):

<b>Database per lot fee</b> .....	<b>\$75.00</b>
PID Letter of Intent fee .....	\$2,000.00
PID Governing Document Accounts Receivable Deposit .....	\$3,500.00
(for payment towards the actual cost for review & negotiations)	

Mobile Home Park Construction Fee:

<b>Database fee</b> .....	<b>\$400.00</b>
\$100.00 for the first 20,000 square feet & \$5.00 for each additional 4,000 square feet or fraction thereof included in the park.	

**Accounts Receivable – Development Fees (professional/other fees)..... 2% on unpaid balance (applied 30 days after sent statement)**

**NOTE:**

Subdivision Review & Survey Services:

- The subdivider shall pay to Weber County the fee of \$400 + \$25 per lot; or + \$50 per condo unit for any subdivision review consisting of 2 reviews, each additional review may be subject to a \$75 excessive review fee. Additional fees will be collected and escrowed for the monuments to be built in each subdivision. Payment shall be made directly to the Weber County Surveyor's Office by the subdivider prior to the start of any review.
- Specific survey services outside of subdivision reviews will be done on a lump sum basis in an amount agreed upon between the City and Surveyor.

Bid Documents/Plan Fee:

- Bidders on city projects may be charged a fee paid to Jones & Associates Consulting Engineers for Bid Documents/Plan Fee not to exceed \$20.00.

# Building Permits

- ICC Building Valuation Data ..... ‘most recent’ data available
- Building Fee..... (refer to building permit schedule, attached)
- Misc. permits ..... \$100.00 minimum fee for any building permit
- Misc. permits (i.e. demolition, fence, mechanical only, plumbing only, re-roof (2<sup>nd</sup> or 3<sup>rd</sup> layer)
- Plan Check Fee .....(50% of building fee for residential, 65% for commercial)
- Plan Check Fee (for exact plans) ..... 35% of building fee for residential
- Plan Check (Subsequent Plan Check) Fee as necessary ..... \$ actual cost
- Meter Change-Out ..... \$100.00
- Database & Support fee ..... \$40.00**
- Electrical Inspection..... \$75.00
- Plumbing Inspection ..... \$75.00
- Mechanical/Gas Administration Fee..... \$75.00
- Sewer Lateral Inspection..... \$75.00
- Water Lateral Inspection..... \$75.00
- Construction Water ..... \$140.00
- Cost of Water Meter (3/4” & 1”) ..... \$525.00
- Cost of Water Meter (larger than 1”).. \$actual cost of meter & installation per Utility Superintendent
- Culinary Water Impact Fee ..... \$see charts below

*The Maximum Impact Fee per ERC is based on Service Size and its Ratio*

Year	Maximum Impact fee per ERC
2017	\$3,460.18
2018	\$3,496.05
2019	\$3,547.95
2020	\$3,601.17
2021	\$3,656.09
2022	\$3,712.26
2023	\$3,768.86

2024	\$3,825.98
2025	\$3,842.62
2026	\$3,859.31
2027	\$3,876.04
2028	\$3,892.94
2029	\$3,910.02
2030	\$3,927.28
2031	\$3,944.76
2032	\$3,962.30
2033	\$3,979.82
2034	\$3,997.46
2035	\$4,015.23
2036	\$4,033.16

Service Size (in)	Ratio
Residential*(per unit)	1
Apartments (per unit)	0.75
Commercial – 1 ½”	1.5
Commercial – 2”	2
Commercial – 3”	6.4
Commercial – 4”	10

*\*Residential includes single family, duplex, townhome, condominium, and all other multi-family dwellings, except apartments.*

Sewer Impact Fee .....see chart below

Water Service Size (in)	Water Flow (gpm)	Demand Factor	Impact Fee
1	36	1.0	\$650.00
1.25	57	1.6	\$1,040.00
1.5	83	2.3	\$1,495.00
2	147	4.1	\$2,665.00
2.5	229	6.4	\$4,160.00
3	330	9.2	\$5,980.00
4	587	16.3	\$10,595.00
6	1322	36.7	\$23,855.00
8	2350	65.3	\$42,445.00
10	3672	102.0	\$66,300.00

Storm Sewer Impact Fee:

Special Approval Residential – (approx. ¼ acre lot)	\$ 962.43
Residential – 1/3 acre lot	\$ 1,909.21
Residential – 1/2 acre lot	\$ 2,420.91
Residential / Agricultural – over 2 acre lot	\$ 4,989.60
Unique Residential –Condominiums, Townhomes, Apartments, TOD, etc. per sq.ft.....	\$ 0.412
Manufacturing / commercial (including office and retail) per sq. ft. of impervious surface....	\$ 0.412

Storm Water Construction Activity Permit .....\$ 50.00 per inspection  
*\*reviewing new state regulations*

Impact fee collected for Central Weber Sewer Improvement District (CWSID)

Beginning July 1, 2023 .....	\$2,631.00
Beginning July 1, 2024 .....	\$3,537.00
Beginning July 1, 2025 .....	\$3,575.00
Beginning July 1, 2026 .....	\$3,611.00
Beginning July 1, 2027 .....	\$3,645.00
Beginning July 1, 2028 .....	\$3,677.00
Beginning July 1, 2029 .....	\$3,708.00

(Other than residential permits - call CWSID for the fee)

Fee to collect the CWSID Fee ..... \$ 10.00

Park/Open Space Impact Fee:

Single Family Residential .....	\$1,158.87 per unit
Multi-Family Residential .....	\$1,237.32 per unit

State Fee..... 1% of building fee

Garbage and Recycling containers cost ..... \$56.00 ~~\$134.00~~ each container

Fee to collect the North View Fire Agency Fee ..... \$ 10.00

Impact fee collected for North View Fire Agency:

Year	Residential (SF)-flat fee	Residential (MF)-flat fee	Non-Residential-per 1,000 sq.ft.
2025	\$477.85	\$236.53	\$1,056.06
2026	\$484.47	\$239.81	\$1,084.40
2027	\$491.20	\$243.14	\$1,113.14
2028	\$497.98	\$246.50	\$1,142.23
2029	\$504.87	\$249.91	\$1,171.80
2030	\$511.88	\$253.38	\$1,201.51
2031	\$518.99	\$256.90	\$1,215.88
2032	\$526.21	\$260.47	\$1,230.47
2033	\$533.54	\$264.10	\$1,245.28
2034	\$541.02	\$267.80	\$1,260.40

Transportation Impact fee.....\$ see Appendix chart below or ITE per unit

**APPENDIX**

**TABLE 10: MAXIMUM ALLOWABLE IMPACT FEES – EXTENDED CATEGORIES**

ITE Code	ITE Land Use, 11th Edition	Unit	ITE Daily Trip Rate*	Pass-By	Adjusted Trip Rate	Maximum Fee
130	Industrial Park 130	1000 Sq. Feet Gross Floor Area	3.37		1.69	\$120.43
140	Manufacturing	1000 Sq. Feet Gross Floor Area	4.75		2.38	\$169.74
150	Warehousing	1000 Sq. Feet Gross Floor Area	1.71		0.86	\$61.11
151	Mini-Warehouse	1000 Sq. Feet Gross Floor Area	1.45		0.73	\$51.82
151	Mini-Warehouse	Storage Units (100s)	17.96		8.98	\$641.79
210	Single-Family Detached Housing	Dwelling Unit	9.43		4.72	\$336.98
215	Single-Family Attached Housing (shared wall with adjoining unit)	Dwelling Unit	7.20		3.60	\$257.29
220	Multifamily Housing (Low-Rise) - Not Close to Rail Transit	Dwelling Unit	6.74		3.37	\$240.85
221	Multifamily Housing (Mid-Rise) - Not Close to Rail Transit 4-10 stories	Dwelling Unit	4.54		2.27	\$162.24
240	Mobile Home Park	Occupied Dwelling Unit	7.12		3.56	\$254.43
254	Assisted Living	Bed	2.60		1.30	\$92.91
310	Hotel	Room	7.99		4.00	\$285.52
445	Movie Theater	1000 Sq. Feet Gross Floor Area	78.09		39.05	\$2,790.52
495	Recreational Community Center	1000 Sq. Feet Gross Floor Area	28.82		14.41	\$1,029.87
520	Elementary School	Students	2.27		1.14	\$81.12
522	Middle School / Junior High School	Students	2.10		1.05	\$75.04
525	High School	Students	1.94		0.97	\$69.33
530	Private School (K-8)	Students	4.11		2.06	\$146.87
560	Church	1000 Sq. Feet Gross Floor Area	31.46		15.73	\$1,124.21
565	Day Care Center	1000 Sq. Feet Gross Floor Area	47.62	44%	13.33	\$952.94
590	Library	1000 Sq. Feet Gross Floor Area	72.05		36.03	\$2,574.68
610	Hospital	1000 Sq. Feet Gross Floor Area	10.77		5.39	\$384.86
640	Animal Hospital/Veterinary Clinic	1000 Sq. Feet Gross Floor Area	21.50		10.75	\$768.30
710	General Office Building	1000 Sq. Feet Gross Floor Area	10.84		5.42	\$387.36
720	Medical-Dental Office Building - Stand-Alone	1000 Sq. Feet Gross Floor Area	36.00		18.00	\$1,286.45
770	Business Park	1000 Sq. Feet Gross Floor Area	12.44		6.22	\$444.54
812	Building Material and Lumber Store	1000 Sq. Feet Gross Floor Area	17.05		8.53	\$609.28
817	Nursery (Garden Center)	1000 Sq. Feet Gross Floor Area	68.10		34.05	\$2,433.53
820	Shopping Center (>150k)	1000 Sq. Feet Gross Leasable Area	37.01	29%	13.14	\$939.00
821	Shopping Plaza (40-150k) - Supermarket - Yes	1000 Sq. Feet Gross Leasable Area	94.49	40%	28.35	\$2,025.94

ITE Code	ITE Land Use, 11th Edition	Unit	ITE Daily Trip Rate*	Pass-By	Adjusted Trip Rate	Maximum Fee
821	Shopping Plaza (40-150k) - Supermarket - No	1000 Sq. Feet Gross Leasable Area	67.52	40%	20.26	\$1,447.68
822	Strip Retail Plaza (<40k)	1000 Sq. Feet Gross Leasable Area	54.45	40%	16.34	\$1,167.45
840	Automobile Sales (New)	1000 Sq. Feet Gross Floor Area	27.84		13.92	\$994.85
841	Automobile Sales (Used)	1000 Sq. Feet Gross Floor Area	27.06		13.53	\$966.98
848	Tire Store	1000 Sq. Feet Gross Floor Area	27.69	25%	10.38	\$742.12
850	Supermarket	1000 Sq. Feet Gross Floor Area	93.84	24%	35.66	\$2,548.54
851	Convenience Market	1000 Sq. Feet Gross Floor Area	762.28	51%	186.76	\$13,347.51
912	Drive-in Bank	1000 Sq. Feet Gross Floor Area	100.35	35%	32.61	\$2,330.88
932	High-Turnover (Sit-Down) Restaurant	1000 Sq. Feet Gross Floor Area	107.20	43%	30.55	\$2,183.53
933	Fast Food without Drive-Through Window	1000 Sq. Feet Gross Floor Area	450.49	55%	101.36	\$7,244.15
934	Fast-Food Restaurant with Drive-Through Window	1000 Sq. Feet Gross Floor Area	467.48	55%	105.18	\$7,517.36
942	Automobile Care Center ***	1000 Sq. Feet Gross Floor Area	23.72		11.86	\$847.63
944	Gasoline/Service Station	Vehicle Fueling Position	172.01	57%	36.98	\$2,643.09
945	Convenience Store/Gas Station - GFA (2-4k)	Vehicle Fueling Position	265.12	56%	58.33	\$4,168.55
945	Convenience Store/Gas Station - GFA (4-5.5k)	Vehicle Fueling Position	257.13	56%	56.57	\$4,042.92
945	Convenience Store/Gas Station - GFA (5.5-10k)	Vehicle Fueling Position	345.75	56%	76.07	\$5,436.32
947	Self Service Car Wash	Wash Stall	108.00	57%*	23.22	\$1,659.52
949	Car Wash and Detail Center	Wash Stall	156.20	57%*	33.58	\$2,400.15

\*Data for pass-by trips was not available through the ITE Manual, 11<sup>th</sup> ed. These adjustments were made to align with gas stations.

Signs.....	\$ 50.00
Wall-mounted Sign Fee .....	\$ 50.00
Monument/Low Profile Sign Fee.....	\$ 50.00
Pole Sign Fee .....	\$100.00
Billboard Fee.....	\$250.00
(a separate electrical inspection fee will be required for lighted signs)	

Fence Permit .....\$25.00 per unit if included on a permit with other structures

Investigation Fee (work performed without a permit).....\$ building fee doubles

Re-inspection Fee..... \$150.00

Bona fide charity organizations will be exempt from the required building permit fees but not the building permit application for performing charitable work for the needy and poor after approval from the city council.

# Planning & Zoning

Adequacy Determination	
Application and Deposit fee covering costs .....	\$1,500.00 (plus any additional actual cost to city)
Board of Adjustments Fee .....	
Public hearing/meeting notification fee (when required) .....	\$150.00 \$75.00
Conditional Use Permit:	
Application fee.....	\$250.00
Public hearing/meeting notification fee (when required) .....	\$75.00
Review .....	Actual cost to city
Application fee for an Attached Accessory Apartment (AAA).....	\$100.00
Renewal fee for an AAA .....	\$ 25.00
Apartment fee .....	\$ 50.00 per unit (plus application, publication and review fees)
Annexation:	
Application fee.....	\$200.00
Public hearing/meeting notification fee (when required) .....	\$75.00
Review .....	Actual cost to city
(The mayor has the authority to waive the fee)	
Rezoning and General Plan Amendments Fee:	
Application .....	\$150.00
Public hearing/meeting notification fee (when required) .....	\$75.00
Review .....	Actual cost to city
Ordinance Text Amendments Fee:	
Application .....	\$300.00 (subject to initial council review)
Public hearing/meeting notification fee (when required) .....	\$75.00
Review .....	Actual cost to city
Site Plan Checking Fee:	
Application Fee.....	\$250.00
Review .....	Actual cost to city
City Boundary Adjustment Fee:	
Review .....	Actual cost to city

# Utilities

## Default Water Users Rate:

Base rate.....	\$24.50
0 to 6,000 gallons.....	\$ 1.25 per 1,000 gallons
6,001 to 12,000 gallons.....	\$ 2.25 per 1,000 gallons
12,001 to 20,000 gallons.....	\$ 3.25 per 1,000 gallons
20,001-84,000 gallons.....	\$ 4.25 per 1,000 gallons
84,001+ gallons.....	\$ 7.00 per 1,000 gallons

## School Water Users Rate:

Base rate.....	\$24.50
0 to 30,000 gallons.....	\$ 2.50 per 1,000 gallons
30,001 to 250,000 gallons.....	\$ 3.20 per 1,000 gallons
250,000+ gallons.....	\$ 3.50 per 1,000 gallons

## Approved Non-Secondary Water Users Rate

*(only during the months of April through September):*

Base rate.....	\$24.50
0 to 6,000 gallons.....	\$ 1.25 per 1,000 gallons
6,001 to 84,000 gallons.....	\$ 2.25 per 1,000 gallons
84,001+ gallons.....	\$ 7.00 per 1,000 gallons

Water Deposit .....	\$100.00
Utility Deposit (for customers not served by Pleasant View Water).....	\$100.00

Water Deposit (repeat offenders of non-payment from other City accounts and approved by City Administrator) .....	\$500.00
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Utility Deposit (repeat offenders of non-payment from other City accounts and approved by City Administrator) .....	\$500.00
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Sewer Rates.....	<del>\$32.25</del> \$30.40 per month per unit
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Garbage Disposal Rate.....	<del>\$15.85</del> \$15.50 per month per container
Extra Garbage Can Disposal Rate (minimum of 6 months) .....	<del>\$16.85</del> \$16.50 per month per container

Replacement Garbage & Recycle Can Fee.....	\$134.00 per container
Replacement Garbage & Recycle Can Fee (caused by homeowner's negligence or request for a replacement of a usable non-damaged can) .....	<del>\$66.00</del> \$145.00 per container

Recycling Disposal Rate.....	<del>\$7.85</del> \$7.50 per month per container
Extra Recycling Can Disposal Rate (minimum of 6 months).....	<del>\$8.85</del> \$8.50 per month per container

Reimbursement for Land Fill Tipping Fees/ Incinerator Rate..... \$4.25 per month  
 (a fee charged to private developments when using the same waste management company as the city. Their waste is collected together with the city's waste. The city pays the land fill tipping fees. This is a reimbursement fee.)

Monthly Surcharges for water meter replacements:

Meter Type	Water Connection Sizes	Monthly Surcharge	Monthly Auto Read Fee
	3/4"	\$ .00	<del>\$0.91</del> \$0.90
	1"	\$ .59	<del>\$0.91</del> \$0.90
compound	1 1/2"	\$2.02	<del>\$1.80</del> \$1.78
compound	2"	\$3.19	<del>\$1.80</del> \$1.78
compound	3"	\$12.10	<del>\$1.80</del> \$1.78
compound	4"	\$19.18	<del>\$1.80</del> \$1.78
turbine	6"	\$18.72	\$0.89
compound	6"	\$27.61	<del>\$1.80</del> \$1.78
turbine	8"	\$20.87	\$0.89

Storm Water Rate Fees:

\*(One Equivalent Service Unit (ESU) = 3,000 Square Feet)

Residential, Duplex and Triplex/Fourplex based on Flat Rate Charge

- A. Single Residential = (one ESU each) \$7.80 per month
- B. PRUD=s and Condominiums = (one ESU per single family unit) \$7.80 per month
- C. Duplex=s = (1.4 ESU each unit) \$10.90 per month
- D. Triplex/Fourplex = (2 ESU each unit) \$15.60 per month

Commercial, Industrial, Churches and Schools based on measured amount of impervious area.

$$\text{-Monthly Fee} = \frac{\text{Measured Impervious Area}}{\text{ESU} = (3000 \text{ S.F. of Area})} \times \$7.80 = \text{Monthly Fee}$$

Credit for Detention Facilities:

$$\text{-Monthly Fee} = \frac{\text{Measured Impervious Area}}{\text{ESU} = (3,000 \text{ S.F. of Area})} \text{ multiplied by } 50\% \times \$7.80 = \text{Monthly Fee}$$

**Transportation Utility Fee (TUF): TBD**

Residential .....	\$4.00 per unit
Commercial .....	\$6.00 per unit
Industrial .....	\$8.00 per unit

*\*Unit means: each single family dwelling (home occupation businesses & AAA included in the unit), each separate detached accessory structure with a separate connection, each commercial, manufacturing, industrial business separated by walls, each single family dwelling within a duplex, townhome, multifamily or high-density complex.*

# Animal Impound & Licensing

IMPOUND:	Cats .....	\$45.00
	Dogs: 1 <sup>st</sup> offense: .....	\$50.00
	2 <sup>nd</sup> offense: .....	\$100.00
	*3 <sup>rd</sup> offense .....	\$150.00
	4 <sup>th</sup> offense: .....	\$200.00 or abatement

\*Citations will be given after 2<sup>nd</sup> offense, and if the dog is NOT licensed after March 1<sup>st</sup>, an additional \$50.00 will be added to license fee upon impound.

Livestock..... \$100.00

BOARD:	Dogs .....	\$15.00 per day
	Cats .....	\$10.00 per day
	Livestock.....	\$100.00 per day

DOG LICENSE:	spayed or neutered .....	\$15.00
	spayed or neutered discount (if paid before March 1 <sup>st</sup> ) .....	\$5.00
	NOT spayed or neutered .....	\$20.00
	Spayed or Neutered .....	\$ 10.00
	Spayed/Neutered (65 & older) .....	\$ 5.00
	New Residents (after July 1 <sup>st</sup> & proof of current license) .....	\$ 1.00
	Replacement tag .....	\$ 5.00
	Late fee (after March 1 <sup>st</sup> ) .....	\$15.00
	Dogs acquired between July and December .....	\$50% of fee
	Puppies reaching licensing age between July & December .....	\$50% of fee
	New residents that have moved into the city between July & December without proof of a current license from another city.....	\$50% of fee

RELINQUISH:	Dogs .....	\$250.00
	Cats .....	\$250.00

LIVESTOCK pickup & transportation ..... Actual cost to city  
 LIVESTOCK damage restitution..... Actual cost to city

QUARANTINED:	Dogs/Animals .....	\$50 per day (plus licensing fee)
	.....	10 day Quarantine \$500.00 total

**CAGE/TRAP RENTAL FEE:**

Cage/Trap Rental Fee .....	Free
Failure to Return Cage/Trap .....	\$100.00

Licensing for dogs: minimum age 6 months old & required 2 weeks after acquiring a dog

# Other Fees

Water Shut-Off/Turn-On Fee (request by resident).....	\$100.00
Generated Shut-Off Notice Fee on delinquent utility accounts (includes shut-off/turn on):	
1 <sup>st</sup> time in a 12-month period .....	\$ 50.00
2 <sup>nd</sup> and subsequent times in a 12-month period .....	\$ 75.00
Utility Late Fee (assoc. w/ shut-off notice) .....	\$20.00
Utility Penalty .....	2% on unpaid balance
Return Check Charge.....	\$ 30.00
Return Payment Fee (Invalid account number or unable to locate account) ....	\$ 30.00 (1 <sup>st</sup> time no charge)
Return Check Charge (NSF or Closed Account).....	\$ 30.00
Return Check Charge (Customer Stop Payment) .....	\$ 30.00
Copies .....	\$.25
GRAMA Research.....	\$ free for the first 15 minutes, then \$24.65 per hour
GRAMA Copies .....	\$.25
Audio or Visual reproduction copies .....	\$ 25.00
Police Reports .....	\$ 25.00
Redacting Service .....	\$ 25.00 per hour
Police Reports for Victims .....	\$one free copy of report
Finger-prints (non-residents) .....	\$ 15.00
Sex and kidnap offender's annual registration fee .....	\$ 25.00
Zoning Verification Letters .....	\$ 75.00
Street Signs .....	cost of sign
Children's Market Registration fee .....	\$15.00 per entry
Credit Card Service Fee:.....	2% fee on all non-utility credit card transactions over \$500.00
*charges over \$500 paid by credit cards can't be separated into several credit card transactions to avoid the 2% fee	
Credit Card Service Fee:.....	2% service fee on all court payment transactions
Justice Court: Bail Schedule:.....	Utah State's Bail Schedule
Reimburse Off-Duty Officer's time for scheduled services .....	\$ Wages x 1.5 plus Benefits
Police Assistance Events Fee.....	\$75 per officer per hour
Appeal Process for Fees Assessment Waivers and Rebates Policy.....	(see attached policy)
Public Defender Fee: .....	\$200.00
Public Defender Fee if case goes to trial: .....	\$set by the Justice Court Judge

## Basement Rental:

Use of the Pleasant View City Basement:

Rental fee: \$100.00 minimum fee. \$50.00 per hour for the first 2 hours (2 hours minimum fee) and then \$25.00 per hour for after hour reservations and \$20.00 per hour for rentals during office hours. There is no charge for set up during business hours.

Deposit (refundable subject to any damage incurred or additional cleaning required): \$200.00  
Cancellation Fee:..... \$10.00

Note: The Rental Fee for the use of the Pleasant View City Basement for a community benefit may be waived by the City Administrator and/or Mayor.

## Pickleball:

First come-First Serve for available courts ..... \$ no cost  
Individual Court Reservations.....\$ 20.00 per 2-hour block  
Tournaments/Clinics – East Courts (4) ..... \$ 160.00 per 4-hour block or \$300/day  
Tournaments/Clinics – West Courts (6)..... \$ 240.00 per 4-hour block or \$450/day  
Tournaments/Clinics – East & West Courts (10)..... \$750/day  
If reservation is for profit ..... \$1,000,000 Insurance Certificate of Liability required  
No refunds for cancellations, no-shows or inclement weather ..... \$.00

## Recreation:

Flag Football (grades 1<sup>st</sup> to 6<sup>th</sup>) ..... \$ 60.00 per participant  
Basketball (1<sup>st</sup> and 2<sup>nd</sup> grade instructional league)..... \$ 50.00 per participant  
Basketball (3<sup>rd</sup> through 9<sup>th</sup> grades) ..... \$ 60.00 per participant  
T-Ball (pre-K and Kindergarten)..... \$ 50.00 per participant  
Baseball/Softball (grades 1<sup>st</sup> to 9<sup>th</sup>) ..... \$ 60.00 per participant  
Coed-Softball (grades 9<sup>th</sup> to 12<sup>th</sup>) ..... \$ 25.00 per participant  
Youth Running Club (8 to 15 years old) ..... \$ 35.00 per participant  
Youth Pickleball League ..... \$ 35.00 per participant

## Parks:

Field Reservation: Individual Use ..... \$10.00/per field/per hour  
Field Reservation: League Practice (multiple teams) ..... \$25.00/per field/per hour  
Field Reservation: Single League Game ..... \$100.00 = 1 game  
Field Reservation: League Games/Tournaments ..... \$250.00/per day = 2+games  
Staff Assistance upon request (subject to City approval & availability) ..... \$70.00/per hour

Horse Arena: ..... \$ no cost.

Park Bowery Reservations:

P.V.City Residents ..... \$50.00 per day  
Non-Residents..... \$100.00 per day  
Cancellation & Modification Fee..... \$10.00

Refunds: .....  
.....\$full refund-minus \$10.00 if cancellation occurs 3+ days prior to reservation.  
.....\$No refund if cancellation occurs less than 3 days prior to reservation.

.....\$No refunds in cases of inclement weather unless the entire event is cancelled.

Large group events (weddings, receptions and any group 200 or more. Requires Bowery Reservation. Below fees include the Bowery Reservation Fee):

P.V.City Residents.....\$100.00 per day  
 Non-Residents.....\$200.00 per day  
 Cancellation & Modifications.....\$ 10.00

Large Inflatable Toys and Slip & Slides:

Required.....\$1,000,000 Insurance Certificate of Liability (see Chapter 12.12)  
 Required..... \$site plan 3+ days prior to reservation (see Chapter 12.12)  
 Required..... \$must provide own power and water sources  
 Bowery Reservation:  
 P.V.City Residents.....\$100.00 per day  
 Non-Residents..... \$200.00 per day  
 Cancellation & Modification Fee ..... \$10.00

Portable Restrooms:..... \$may be required at own cost. See Chapter 12.12

**Special Events:**

P.V.City Residents .....\$50.00 application fee + applicable fees  
 Non-Residents ..... \$100.00 application fee + applicable fees

**Street/Utility Modifications:**

•Street/Utility Modifications Fee:

Process Fee + (Square Foot x Modification Cost x Fee Percentage)  
*(see charts below)*

•Street/Utility Modifications Refund:

Square Foot x Modification Cost x Fee Percentage x Refundable Percentage  
*(see charts below)*

Processing Fee		
\$100.00		
Modification Cost:		
\$4.00 per sq. ft. for Compaction & Non-Asphalt		
\$6.00 per sq. ft. for Asphalt repair (Summer)		
\$8.00 per sq. ft. for Asphalt repair (Winter)		
(Minimum Charge \$150.00)		
Remaining life of road <i>(in years)</i>	Fee Percentage	Refundable Percentage
Greater than 16	100%	50%
13 – 16	75%	37%
10 – 13	50%	25%
5 - 9	25%	25%
Less than 5	0%	-
Liability Insurance		
\$1,000,000 Liability Insurance required from the Applicant		

\*Possible Refunds will be held for up to 1 year.  
\*Possible Refunds will not be refunded if determined by the PWD the work was not acceptable.

**Fire Hydrant Rentals:**

Fire Hydrant Meter Deposit ..... \$2,000.00  
Fire Hydrant Meter Rental ..... \$ 25.00 per week  
Fire Hydrant Meter Administration Fee ..... \$100.00  
  
Bulk Water supplied to Fire Hydrants .....\$ 7.00 per 1,000 gallons

**Nuisance Penalty:**

1. As a class C misdemeanor; or
2. By imposing civil penalties as follows:
  - a. Any person who is found by the inspector to be in violation of any of the provisions of this chapter, either by failing to do those acts required herein or by doing a prohibited act, shall be liable to the city for the following civil penalties:
    - (1) First citation - \$100.00
    - (2) Second citation - \$200.00
    - (3) All subsequent citations - \$500.00

# Business License Fees

Home Occupation .....	\$ 40.00
Commercial Businesses:	
Wholesale .....	\$ 43.25
Professional & occupational businesses .....	\$ 43.25
Contractors.....	\$ 43.25
Retail.....	\$ 65.00
Storage units .....	\$ 65.00
Temporary Businesses: \$115.00 (pro-rated with \$25.00 minimum and includes any needed inspection)	
Mobile Home Parks .....	\$ 3.85 per year/per occupied pad, plus \$7.00 processing fee
Gravel Pits .....	\$ 85.00
Beer and Liquor licenses: .....	\$250.00
Solicitor certificate.....	\$ 40.00
Auctioneer.....	\$ 50.00
Kennel License:	
house between 4 to 15 dogs and	
house between 5 to 15 cats .....	\$ 20.00
house between 16 to 30 animals .....	\$ 30.00
house between 31 or more animals.....	\$ 40.00
Failure to Pay Assessment (Late Fees).....	(see Section 5.04.300 of the Municipal Code)
Failure to License a Business .....	(see Section 5.04.310 of the Municipal Code)

\*\*\*For Fees not listed refer to the Pleasant View City Ordinances or determined by city council review.

## Appeal Process for Fees Assessment Waivers and Rebates Policy.

1. Any person or entity that believes that this fee schedule was interpreted or applied erroneously may appeal to the City Administrator.
2. The City Administrator may hear complaints and make corrections of any assessments, established in this fee policy and resolution which are alleged to be incorrect, illegal, unequal, or unjust.
3. The City Administrator may temporarily, if he/she sees fit, adjust, assess, or rebate all or any part of a fee established in this Resolution for fees schedule. Any adjustment of fees will be a one-time only exception. However, this fee waiver/rebate process specifically excludes development and impact fees.
4. The City Administrator can only adjust fees which are less than 3 months old.
5. The City Administrator or designee shall have the authority to waive utility charges up to \$100.
6. If a fee has been assessed to the City as a direct result of the applicant's negligence, inattention, etc., the fee will not be eligible for an appeal. (Example: If a utility payment check is returned to the City for insufficient funds, and the City's bank imposes a fee on the City for processing that returned check, and in turn the City passes that fee along to the user account, that fee isn't eligible for refund.)
7. The appeal shall be filed with the City within thirty (30) business days of the user or customer receiving their billing statement.
8. Appeals shall be submitted **in writing** to the City Administrator, and include at a minimum:
  - a. Date of the request, name, address, and contact information for the requestor.
  - b. An explanation of the circumstances the requestor believes justifies the request.
  - c. The amounts, dates and payment methods for the protested fees.
  - d. The exact relief sought by the applicant (refund, reimbursement, waiver, etc.).
9. The City Administrator will respond to the appellant within 30 days of receiving an appeal and inform the Treasurer, Mayor and City Council of action resulting from the appeal.

Table for Permit Fees  
Appendix L  
2015 IRC

<b>\$1 to \$500</b>	\$24
<b>\$501 to \$2,000</b>	\$24 for the first \$500; plus \$3 for each additional \$100 or fraction thereof, to and including \$2,000
<b>\$2,001 to \$40,000</b>	\$69 for the first \$2,000; plus \$11 for each additional \$1,000 or fraction thereof, to and including \$40,000
<b>\$40,001 to \$100,000</b>	\$487 for the first \$40,000; plus \$9 for each additional \$1,000 or fraction thereof, to and including \$100,000
<b>\$100,001 to \$500,000</b>	\$1,027 for the first \$100,000; plus \$7 for each additional \$1,000 or fraction thereof, to and including \$500,000
<b>\$500,001 to \$1,000,000</b>	\$3,827 for the first \$500,000; plus \$5 for each additional \$1,000 or fraction thereof, to and including \$1,000,000
<b>\$1,000,001 to \$5,000,000</b>	\$6,327 for the first \$1,000,000; plus \$3 for each additional \$1,000 or fraction thereof, to and including \$5,000,000
<b>\$5,000,001 and over</b>	\$18,327 for the first \$5,000,000; plus \$1 for each additional \$1,000 or fraction thereof

Residential One and Two Family Valuation  
(valuation per square foot)

Main floor .....	\$ 112.90
Upper floor .....	(2/3 of main) \$ 75.26
Unfinished basement .....	\$ 15.00
Finish basement .....	\$ 26.90
Attached garage .....	\$ 23.68
Unattached garage/accessory buildings .....	\$ 37.33
Pole building .....	\$ 25.00

Residential One and Two Family Valuation  
(flat fee, but does not include the State Surcharge Fee which is to be added)

Manufactured home replacement unit (single).....	\$350.00
Manufactured home replacement unit (double) .....	\$500.00