



**Orangeville City  
Tentative Budget  
Fiscal Year Ended June 30, 2027**

## **May 2026**

Mayor and Council  
Orangeville City

The following information is for your review of the Tentative Budget for 2026-2027 fiscal year.

The budget contains the following highlights.

1. To balance the General Fund, a transfers is anticipated from the Utility Fund of \$43,100.
2. All pickleball project expenses and revenues were moved out of the General Fund and into the Capital Projects Fund so the revenue and expenses can be tracked separately. In addition, once the city has moved its banking, the city will open a new account to keep these funds separate from other city funds.
3. A new fund to account for the restricted road funds received from UDOT and the State Tax Commission has been created. Again, once the city has moved its banking, the city will open a new account to keep these restricted funds separate from other city funds.
4. No grants have been included in the budget. If a grant is received during the year it is anticipated the City will open and amend the budget for the grant.

City Staff

**Orangeville City  
Tentative Budget  
Summary  
Fiscal Year Ended June 30, 2027**

	<b>2024-2025 Prior year Actual</b>	<b>2025-2026 Estimate</b>	<b>2025-2026 Original Budget</b>	<b>2026-2027 Tentative Budget</b>
<b>General Fund</b>				
<b><u>Revenue:</u></b>				
Taxes	\$ 410,209	\$ 415,447	\$ 441,500	\$ 413,000
Licenses & Permits	3,783	3,608	4,200	3,500
Intergovernmental	153,702	122,874	352,000	-
Charges for Services	8,677	6,348	8,000	6,200
Interest	47,473	32,921	50,000	30,000
Miscellaneous	34,969	27,556	22,500	9,600
Transfer from Utility Fund	-	-	54,100	43,100
<b>Total Revenues</b>	<b>658,813</b>	<b>608,754</b>	<b>932,300</b>	<b>505,400</b>
<b><u>Expenditures:</u></b>				
Mayor and Council	39,192	40,699	41,600	41,100
Central Purchasing	20,154	15,565	18,500	19,800
Administration	147,684	138,376	163,500	140,800
Non-Departmental	5,888	-	-	-
General Municipal Buildings	32,526	17,565	22,600	33,700
Planing and Zoning	11,707	10,887	15,950	15,450
City Celebrations	21,287	21,500	21,750	16,300
Fire Protection	49,391	56,069	63,850	44,200
Animal Control	11,048	9,150	15,300	12,500
Roads	267,249	319,707	450,094	88,100
Shop	3,766	3,904	56,500	4,500
Parks	117,842	268,442	276,650	46,650
Cemetery	58,395	31,999	61,100	42,300
Transfers	-	-	-	-
<b>Total Expenditures</b>	<b>786,129</b>	<b>933,863</b>	<b>1,207,394</b>	<b>505,400</b>
<b>Net Revenue over Expenditures</b>	<b>\$ (127,316)</b>	<b>\$ (325,109)</b>	<b>\$ (275,094)</b>	<b>\$ -</b>

**Orangeville City  
Tentative Budget  
Summary  
Fiscal Year Ended June 30, 2027**

	<b>2024-2025</b>		<b>2025-2026</b>	
	<b>Prior year</b>	<b>2025-2026</b>	<b>Original</b>	<b>2026-2027</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Tentative</b>
				<b>Budget</b>
<b>Class C Roads</b>				
Total Revenues	\$ 133,702	\$ 342,399	\$ 410,950	\$ 283,950
Total Expenditures	190,454	342,399	359,294	283,950
Net Revenue over Expenditures	\$ (56,752)	\$ (0)	\$ 51,656	\$ -
<b>Municipal Building Authority</b>				
Total Revenues	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Total Expenditures	22,000	22,000	22,000	22,000
Net Revenue over Expenditures	\$ -	\$ -	\$ -	\$ -
<b>Capital Projects</b>				
Total Revenues	\$ 2,835	\$ 116,359	\$ 2,000	\$ 62,000
Total Expenditures	83,812	57,271	-	62,000
Net Revenue over Expenditures	\$ (80,977)	\$ 59,088	\$ 2,000	\$ -
<b>Utility Fund</b>				
Total Revenues	\$ 343,532	\$ 350,082	\$ 336,900	\$ 341,000
Total Expenditures	259,591	241,695	336,900	336,800
Net Revenue over Expenditures	\$ 83,941	\$ 108,388	\$ -	\$ 4,200
<b>Perpetual Care</b>				
Total Revenues	\$ 15,223	\$ 16,696	\$ 11,500	\$ 11,500
Total Expenditures	10,932	-	267,300	-
Net Revenue over Expenditures	\$ 4,291	\$ 16,696	\$ (255,800)	\$ 11,500

**Orangeville City  
Tentative Budget  
General Fund Detail  
Fiscal Year Ended June 30, 2027**

	<b>2024-2025</b>		<b>2025-2026</b>	
	<b>Prior year</b>		<b>2025-2026</b>	<b>2026-2027</b>
	<b>Actual</b>		<b>Original</b>	<b>Tentative</b>
			<b>Budget</b>	<b>Budget</b>
<b>Taxes</b>				
3110.0 CURRENT YEAR PROPERTY TAXES	54,751	56,098	54,000	56,000
3120.0 PRIOR YEAR PROPERTY TAXES	5,586	35	4,000	1,000
3130.0 SALES AND USE TAXES	247,228	277,952	245,000	275,000
3140.0 FRANCHISE TAXES	2,962	4,095	35,000	4,000
3150.0 FEE-IN-LIEU TAX	7,727	7,649	6,000	7,500
3160.0 TELECOMMUNICATION TAX	6,578	6,568	6,500	6,500
3170.0 MUNICIPAL ENERGY TAX	62,869	63,049	65,000	63,000
3180.0 TRANSIT TAX	22,508	-	26,000	-
<b>Total Taxes</b>	<b>410,209</b>	<b>415,447</b>	<b>441,500</b>	<b>413,000</b>
<b>Licenses and permits</b>				
3210.0 BUSINESS LICENSES AND PERMITS	2,140	2,154	2,500	2,100
3221.0 BUILDING PERMITS	264	134	200	100
3225.0 ANIMAL LICENSE FEES	1,379	1,320	1,500	1,300
<b>Total Licenses and permits</b>	<b>3,783</b>	<b>3,608</b>	<b>4,200</b>	<b>3,500</b>
<b>Intergovernmental revenue</b>				
3344.0 STATE GRANTS	10,000	5,265	-	-
3345.0 COUNTY/LOCAL GRANTS	10,000	15,609	10,000	-
3356.0 CLASS "C" ROAD FUND ALLOTMENT	133,702	102,000	102,000	-
3346.0 GRANTS FOR PICKLEBALL COURTS	-	-	240,000	-
<b>Total Intergovernmental revenue</b>	<b>153,702</b>	<b>122,874</b>	<b>352,000</b>	<b>-</b>
<b>Charges for services</b>				
3460.0 COMMUNITY CENTER RENTAL REVENUE	3,484	3,381	3,500	3,500
3470.0 PARK RESERVATIONS	645	33	500	100
3480.0 CITY HALL RENTAL REVENUES	698	867	600	600
3483.0 BURIAL FEES	3,850	2,067	3,400	2,000
<b>Total Charges for services</b>	<b>8,677</b>	<b>6,348</b>	<b>8,000</b>	<b>6,200</b>
<b>Interest</b>				
3810.0 INTEREST EARNINGS	47,473	32,921	50,000	30,000
<b>Total Interest</b>	<b>47,473</b>	<b>32,921</b>	<b>50,000</b>	<b>30,000</b>

**Orangeville City  
Tentative Budget  
General Fund Detail  
Fiscal Year Ended June 30, 2027**

	2024-2025 Prior year Actual	2025-2026 Estimate	2025-2026 Original Budget	2026-2027 Tentative Budget
<b>Miscellaneous revenue</b>				
3802 DONATIONS	25,275	797	200	200
3803 DONATIONS- FIRE DEPT.	-	-	-	-
3830.0 CITY CELEBRATIONS REVENUES	5,716	12,700	12,700	4,500
3831.0 OV DAYS BOOTH REVENUES	375	100	100	-
3832.0 OV DAYS T-SHIRT REVENUE	-	3,000	3,000	-
3833.0 OV DAYS DUCK RACE REVENUE	-	100	100	-
3834.0 OV DAYS BREAKFAST REVENUES	709	709	-	-
3835.0 OV DAYS LAMB FRY REVENUES	3,413	3,413	-	3,500
3836.0 OV DAYS PIE AUCTION REVENUES	1,118			-
3837.0 OV DAYS POCER RUN REVENUES	425			-
3840.0 YOUTH COUNCIL REVENUES	160	800	800	-
3841.0 FIRE DEPARTMENT FUNDRAISERS REVENUES	538	337	-	-
3887.0 SHOWER REVENUE	130	600	600	400
3890.0 SUNDRY REVENUES	(2,890)	5,000	5,000	1,000
<b>Total Miscellaneous revenue</b>	<b>34,969</b>	<b>27,556</b>	<b>22,500</b>	<b>9,600</b>
<b>Contributions and transfers</b>				
Savings	-	-	-	-
Carryover - Class C Road Funds	-	-	-	-
3991.0 TRANSFER FROM UTILITY FUND	-	-	54,100	43,100
<b>Total Contributions and transfers</b>	<b>-</b>	<b>-</b>	<b>54,100</b>	<b>43,100</b>
<b>Total Revenue:</b>	<b>\$ 658,813</b>	<b>\$ 608,754</b>	<b>\$ 932,300</b>	<b>\$ 505,400</b>

**Orangeville City  
Tentative Budget  
General Fund Detail  
Fiscal Year Ended June 30, 2027**

	2024-2025 Prior year Actual	2025-2026 Estimate	2025-2026 Original Budget	2026-2027 Tentative Budget
<b>Expenditures:</b>				
<b>Mayor &amp; Council</b>				
4411.0 Council SALARIES AND WAGES	25,704	25,173	25,200	25,200
4413.0 Council EMPLOYEE BENEFITS	1,969	1,926	2,800	2,800
4414.0 Council- YOUTH COUNCIL EXPENSES	599	1,300	1,300	800
4415.0 Council CONFERENCE COSTS	8,118	6,000	6,000	6,000
4416.0 Council CONTRIBUTIONS & DONATIONS	1,270	1,300	1,300	1,300
4417.0 Council BEAUTIFICATION & CLEAN UP	1,532	5,000	5,000	5,000
<b>Total Mayor &amp; Council</b>	<b>39,192</b>	<b>40,699</b>	<b>41,600</b>	<b>41,100</b>
<b>Central Purchasing</b>				
4324.0 Central Purchase OFFICE SUPPLIES AND EXPENSE	2,162	1,273	2,500	2,500
4325.0 Central Purchase EQUIP - SUPPLIES & MAINTENANCE	12,494	9,808	10,000	10,000
4325.5 Central Purchase COMPUTER SUPPLIES AND EXPENSES	5,498	4,484	6,000	6,000
4327.0 Central Purchase CODEBOOKS ANNUAL COST	-	-	-	1,300
<b>Total Central Purchasing</b>	<b>20,154</b>	<b>15,565</b>	<b>18,500</b>	<b>19,800</b>
<b>Administration</b>				
4511.0 Admin SALARIES AND WAGES	46,231	47,345	49,000	50,000
4513.0 Admin EMPLOYEE BENEFITS	9,624	9,394	10,500	12,000
4554.0 Admin AUDITOR	6,445	7,575	7,000	8,000
4555.0 Admin CONFERENCE COSTS RECORDER	1,685	2,500	2,500	2,500
4556.0 Admin ATTORNEY FEES	12,286	15,000	15,000	10,000
4557.0 Admin ACCOUNTANT FEES	50,620	38,500	42,000	36,000
4558.0 Admin PUBLIC NOTICES AND POSTAGE	1,272	1,300	1,300	1,300
4559.0 Admin ELECTION COSTS	-	2,079	3,000	-
4561.0 Admin CELL PHONE EXPENSES	817	738	900	900
4562.0 Admin UTILITY REIMBURSEMENTS	1,101	-	1,200	-
4562.1 Admin RENTAL REIMBURSEMENTS	160	-	-	-
4562.2 Admin EMPLOYEE REIMBURSEMENTS	255	500	500	500
4563.0 Admin CHRISTMAS BONUSES	400	-	500	-
4571.5 Admin MISCELLANEOUS	4,499	2,338	6,000	6,000
4572.0 Admin Bank Fees	4,733	4,604	4,200	-
4573.0 Admin INSURANCE-LIAB, COMP & BONDS	5,556	6,504	7,000	7,000
4576.0 Admin CAPITAL OUTLAY	-	-	3,300	2,000
4561.1 Fire Extinguisher inspections	-	-	100	100
4553.0 Other Professional Services	2,000	-	7,500	2,500
4564.0 IWORQ annual software	-	-	2,000	2,000
<b>Total Administration</b>	<b>147,684</b>	<b>138,376</b>	<b>163,500</b>	<b>140,800</b>
<b>Non-Departmental</b>				
4971.5 Non-Dept MISCELLANEOUS	5,888	-	-	-
<b>Total Non-Departmental</b>	<b>5,888</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Orangeville City  
Tentative Budget  
General Fund Detail  
Fiscal Year Ended June 30, 2027**

	2024-2025 Prior year Actual	2025-2026 Estimate	2025-2026 Original Budget	2026-2027 Tentative Budget
<b>General Municipal Buildings</b>				
5111.0 General Bldgs SALARIES AND WAGES	3,718	3,475	4,100	4,100
5113.0 General Bldgs EMPLOYEE BENEFITS	284	266	500	500
5126.0 General Bldgs BUILDING & MAINT	15,922	658	2,500	15,000
5127.0 General Bldgs UTILITIES	5,715	5,843	8,000	6,500
5129.0 General Bldgs MBA RENTAL - COMM CENTER	5,000	5,000	5,000	5,000
5173.0 General Bldgs INSURANCE-LIAB, COMP & BONDS	1,887	2,323	2,500	2,600
<b>Total General Municipal Buildings</b>	<b>32,526</b>	<b>17,565</b>	<b>22,600</b>	<b>33,700</b>
<b>Planning &amp; Zoning</b>				
4111.0 Plan & Zone SALARIES AND WAGES	8,606	8,604	8,900	8,900
4113.0 Plan & Zone EMPLOYEE BENEFITS	700	694	800	800
4126.0 Plan & Zone BUILDING INSPECTOR COSTS	50	-	100	100
4127.0 Plan & Zone GAS AND MAINTENANCE	240	387	800	800
4151.0 Plan & Zone CELL PHONE EXPENSES	349	317	350	350
4152.0 Plan & Zone SUPPLIES & EXPENSES	1,083	50	2,100	1,500
4153.0 Plan & Zone TRAINING	-	-	2,000	2,000
4173.0 Plan & Zone INSURANCE-LIAB, COMP & BONDS	679	836	900	1,000
<b>Total Planning &amp; Zoning</b>	<b>11,707</b>	<b>10,887</b>	<b>15,950</b>	<b>15,450</b>
<b>City Celebrations</b>				
4966.0 City Celebrations- CITY CELEBRATIONS	19,176	20,000	20,000	15,000
4966.1 City Celebrations OV DAYS BREAKFAST	441	-	-	-
4966.2 City Celebrations OV DAYS LAMB FRY	352	-	-	-
4966.4 City Celebrations OV DAYS PARADE EXPENSES	350	-	-	-
4966.5 City Celebrations OV DAYS FIRE BBQ EXPENSES	-	-	-	-
4966.6 City Celebrations- STAFF CHRISTMAS PARTY	666	500	500	500
4966.7 City Celebrations- YCC EASTER EGG HUNT	187	1,000	1,000	800
4966.8 City Celebrations- HALLOWEEN TRUNK OR TREAT	115	-	-	-
4966.9 STAFF SUMMER PARTY	-	-	250	-
<b>Total City Celebrations</b>	<b>21,287</b>	<b>21,500</b>	<b>21,750</b>	<b>16,300</b>

**Orangeville City  
Tentative Budget  
General Fund Detail  
Fiscal Year Ended June 30, 2027**

	2024-2025 Prior year Actual	2025-2026 Estimate	2025-2026 Original Budget	2026-2027 Tentative Budget
<b>Fire Protection</b>				
5711.0 Fire SALARIES AND WAGES	13,378	13,600	13,600	3,600
5713.0 Fire EMPLOYEE BENEFITS	1,155	1,299	1,700	500
5751.0 Fire UTILITIES	5,554	4,343	8,000	6,000
5752.0 Fire TRAINING	3,706	3,000	3,000	3,000
5753.0 Fire GAS, OIL, MAINTENANCE, ETC.	1,438	1,409	3,000	2,500
5754.0 Fire EQUIPMENT PURCHASES	1,152	7,809	6,000	7,000
5755.0 Fire CLOTHING ALLOWANCE	1,695	1,800	1,800	1,800
5756.0 Fire FIREWORKS	6,500	8,000	5,000	5,000
5757.0 Fire CHILI COOK-OFF	926	487	1,000	-
5758.0 Fire MBA RENTAL - FIRE STATION	12,000	12,000	12,000	12,000
5773.0 Fire INSURANCE-LIAB, COMP & BONDS	1,887	2,323	2,500	2,500
5754.1 FIRE EXTINGUISHER CERTIFICATION	-	-	250	300
5759 COUNTY EMS ASSESSMENT	-	-	6,000	-
<b>Total Fire Protection</b>	<b>49,391</b>	<b>56,069</b>	<b>63,850</b>	<b>44,200</b>
<b>Animal control</b>				
4211.0 Animal Control SALARIES AND WAGES	5,931	5,331	7,300	7,300
4213.0 Animal Control EMPLOYEE BENEFITS	1,329	1,138	1,500	1,500
4251.0 Animal Control GAS	339	147	1,800	500
4252.0 Animal Control SUPPLIES & EXPENSES	473	242	2,000	500
4252.5 Animal Control CONFERENCE COSTS	2,448	1,641	2,000	2,000
4273.0 Animal Control INSURANCE-LIAB, COMP & BONDS	528	650	700	700
<b>Total Animal control</b>	<b>11,048</b>	<b>9,150</b>	<b>15,300</b>	<b>12,500</b>
<b>Roads</b>				
6011.0 Roads SALARIES AND WAGES	56,952	52,537	60,000	60,000
6013.0 Roads EMPLOYEE BENEFITS	11,356	9,858	14,000	14,000
6051.0 Roads MATERIALS & SUPPLIES	70	1,700	1,700	1,000
6052.0 Roads FLOOD CONTROL COSTS	-	2,000	2,000	-
6053.0 Roads GAS & OIL	2,732	774	4,000	4,000
6054.0 Roads EQUIPMENT MAINTENANCE	2,968	5,500	5,500	5,500
6055.0 Roads CLASS "C" ROAD FUNDS	173,118	243,994	243,994	-
6056.0 Roads CVSSD C ROAD ASSESSMENT	17,336	-	15,300	-
6073.0 Roads INSURANCE-LIAB, COMP & BONDS	2,717	3,345	3,600	3,600
6074.0 Roads CAPITAL OUTLAY	-	-	100,000	-
<b>Total Roads</b>	<b>267,249</b>	<b>319,707</b>	<b>450,094</b>	<b>88,100</b>

**Orangeville City  
Tentative Budget  
General Fund Detail  
Fiscal Year Ended June 30, 2027**

	2024-2025 Prior year Actual	2025-2026 Estimate	2025-2026 Original Budget	2026-2027 Tentative Budget
<b>Shop</b>				
6325.0 Shop SUPPLIES	1,240	1,259	1,500	1,500
6326.0 Shop SHOP BUILDING REPAIRS	64	-	50,000	-
6327.0 Shop UTILITIES	2,462	2,645	5,000	3,000
<b>Total Shop</b>	<b>3,766</b>	<b>3,904</b>	<b>56,500</b>	<b>4,500</b>
<b>Parks</b>				
7011.0 Parks SALARIES AND WAGES	4,334	4,008	5,000	6,000
7013.0 Parks EMPLOYEE BENEFITS	326	307	400	500
7050.0 Parks GAS	1,171	1,406	3,000	3,000
7052.0 Parks UTILITIES	4,753	5,434	5,000	5,400
7052.1 Parks CELL PHONE EXPENSES	1,297	1,149	1,300	1,300
7052.5 Parks COMMUNITY CENTER SUPPLIES	8,119	1,668	5,000	15,000
7052.7 Parks COMMUNITY CENTER UTILITIES	3,270	3,652	4,500	4,500
7056.0 Parks LEASE EXPENSE	-	-	-	-
7066.0 Parks CITY PARK EXPENSES	10,830	4,146	5,500	4,000
7067.0 Parks MBA RENTAL - SKATE PARK	5,000	5,000	5,000	5,000
7073.0 Parks INSURANCE-LIAB, COMP & BONDS	1,358	1,672	1,900	1,900
7066.1 Fire Extinguisher certification	-	-	50	50
7074.0 Parks CAPITAL OUTLAY	77,384	240,000	240,000	-
<b>Total Parks</b>	<b>117,842</b>	<b>268,442</b>	<b>276,650</b>	<b>46,650</b>
<b>Cemetery</b>				
7911.0 Cemetery SALARIES AND WAGES	21,425	14,419	30,000	20,000
7913.0 Cemetery EMPLOYEE BENEFITS	2,104	1,484	3,100	2,000
7951.0 Cemetery ANNUAL DIGITIZATION SUPPORT COST	10,750	1,000	1,000	1,000
7952.0 Cemetery EQUIPMENT, SUPPLIES & MAINT.	6,426	3,717	8,000	8,000
7953.0 Cemetery GAS	758	1,312	1,500	1,400
7954.0 Cemetery UTILITIES	293	631	500	700
7973.0 Cemetery INSURANCE-LIAB, COMP & BONDS	1,660	2,044	2,000	2,200
7974.0 Cemetery CAPITAL OUTLAY	14,979	7,392	15,000	5,000
NEW - Cemetery MAP SURVEY AND UPDATES	-	-	-	2,000
<b>Total Cemetery</b>	<b>58,395</b>	<b>31,999</b>	<b>61,100</b>	<b>42,300</b>
<b>Transfers</b>				
8041.0 Transfer to Capital Projects	-	-	-	-
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures:</b>	<b>786,129</b>	<b>933,863</b>	<b>1,207,394</b>	<b>505,400</b>
<b>Total Change In Net Position</b>	<b>\$ (127,316.00)</b>	<b>\$ (325,109.35)</b>	<b>\$ (275,094.00)</b>	<b>\$ -</b>

**Orangeville City  
Tentative Budget  
Class C Road Fund Detail  
Fiscal Year Ended June 30, 2027**

	2024-2025 Prior year Actual	2025-2026 Estimate	2025-2026 Original Budget	2026-2027 Tentative Budget
<b>Revenue:</b>				
3180.0 TRANSIT TAX	-	25,416	-	25,000
3356.0 CLASS C ROAD FUND ALLOTMENT	133,702	137,212	102,000	130,000
PY CARRYOVER (UNSPENT)		179,771	308,950	128,950
<b>Total Revenue:</b>	<b>133,702</b>	<b>342,399</b>	<b>410,950</b>	<b>283,950</b>
<b>Expenditures:</b>				
6027.0 UTILITIES	-	21,390	-	22,000
6055.0 CLASS C ROAD MAINTENANCE	173,118	98,884	243,994	169,358
6056.0 CVVSD C ROAD ASSESSMENT	17,336	11,407	15300	42,593
6074.0 CAPITAL OUTLAY	-	210,718	100,000	50,000
<b>Total Expenditures:</b>	<b>190,454</b>	<b>342,399</b>	<b>359,294</b>	<b>283,950</b>
<b>Total Change In Net Position</b>	<b>\$ (56,752.00)</b>	<b>\$ (0.00)</b>	<b>\$ 51,656.00</b>	<b>\$ -</b>

**Orangeville City  
Tentative Budget  
Municipal Building Authority Fund Detail  
Fiscal Year Ended June 30, 2027**

	2024-2025 Prior year Actual	2025-2026 Estimate	2025-2026 Original Budget	2026-2027 Tentative Budget
<b>Revenue:</b>				
3309.0 RENTAL INCOME - FIRE DEPARTMENT	12,000	12,000	12,000	12,000
3310.0 RENTAL INCOME - GEN BLDGS COMM CENTER	5,000	5,000	5,000	5,000
3311.0 RENTAL INCOME - PARKS SKATE PARK	5,000	5,000	5,000	5,000
<b>Total Revenue:</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>Expenditures:</b>				
4127.0 LOAN PAYMENT-FIRESTATION	12,000	12,000	12,000	12,000
4128.0 LOAN PAYMENT-COMM CENTER	5,000	5,000	5,000	5,000
4128.5 LOAN PAYMENT-SKATE PARK	5,000	5,000	5,000	5,000
<b>Total Expenditures:</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>Total Change In Net Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Orangeville City  
Tentative Budget  
Capital Projects Fund Detail  
Fiscal Year Ended June 30, 2027**

	2024-2025 Prior year Actual	2025-2026 Estimate	2025-2026 Original Budget	2026-2027 Tentative Budget
<b>Revenue:</b>				
3810.0 INTEREST EARNINGS	2,835	1,936	2,000	2,000
3312.5 LEASE REVENUE	-	-	-	-
3312 PICKLEBALL DONATIONS	-	41,923	-	-
3313 PICKLEBALL GRANTS	-	72,500	-	-
USE OF FUND BALANCE (SAVINGS)	-	-	-	60,000
<b>Total Revenue:</b>	<b>2,835</b>	<b>116,359</b>	<b>2,000</b>	<b>62,000</b>
<b>Expenditures:</b>				
4140.740 GOVERNMENTAL CAPITAL OUTLAY	83,812	-	-	-
4610.74 PICKLEBALL COURTS CAPITAL OUTLAY	-	57,271	-	62,000
<b>Total Expenditures:</b>	<b>83,812</b>	<b>57,271</b>	<b>-</b>	<b>62,000</b>
<b>Total Change In Net Position</b>	<b>\$ (80,977.00)</b>	<b>\$ 59,088.27</b>	<b>\$ 2,000.00</b>	<b>\$ -</b>

**Orangeville City  
Tentative Budget  
Utility Fund Detail  
Fiscal Year Ended June 30, 2027**

	<b>2024-2025</b>		<b>2025-2026</b>		<b>2025-2026</b>		<b>2026-2027</b>
	<b>Prior year</b>		<b>2025-2026</b>		<b>Original</b>		<b>Tentative</b>
	<b>Actual</b>		<b>Estimate</b>		<b>Budget</b>		<b>Budget</b>
<b>Income</b>							
3710.0 WATER FEES	138,048		134,351		139,000		139,000
3720.0 SEWER FEES	69,367		69,517		69,000		69,000
3730.0 GARBAGE COLLECTION FEES	69,266		73,258		69,000		73,000
3740.0 CONNECTION/RECONNECT FEES	2,250		9,000		200		2,000
3760.0 SECONDARY WATER FEES	54,733		54,859		54,700		55,000
3780.0 WATER SHARES PURCHASE FUND	-		-		-		-
3782 PENALTIES AND LATE FEES	17		-		-		-
3785.0 OTHER REVENUE	-		4,096		-		-
3999.0 Reserve for Doubtful Revenue	(3,449)		-		-		-
3802 Contributions - Water Shares	7,800		-		-		-
3810.0 INTEREST EARNINGS	5,500		5,000		5,000		3,000
<b>Total income</b>	<b>343,532</b>		<b>350,082</b>		<b>336,900</b>		<b>341,000</b>
<b>Expense</b>							
4011.0 SALARIES AND WAGES	42,404		38,201		44,000		44,000
4013.0 EMPLOYEE BENEFITS	40,489		29,902		43,000		35,000
4052.0 CONFERENCE COSTS	1,330		-		2,000		2,000
4053.0 METER READING COSTS	-		53		800		800
<b>NEW - ITRON</b>							6,500
4055.0 COMPUTER EXPENSES	442		-		1,000		1,000
4056.0 SUPPLIES & POSTAGE	3,895		3,163		4,500		4,500
<b>NEW BANK CHARGES</b>							4,200
4057.0 SPECIAL SERVICE DISTRICT	104,781		103,186		110,000		110,000
4061.0 WATER ASSESSMENTS	6,154		6,404		8,500		8,500
4062.0 GARBAGE COLLECTION CHARGES	40,879		46,862		43,000		50,000
4063.0 REIMBURSEMENTS	50		22		-		-
4066.1 DEPRECIATION EXPENSE	4,046		-		-		-
4067.0 COTTONWOOD IRRIG WTR LEASE PMT	9,220		10,000		10,000		11,000
4068.0 PROJECT WATER PAYMENTS	1,082		1,115		1,500		1,500
4069.0 Miscellaneous	107		-		1,500		1,500
4073.0 INSURANCE-LIAB, COMP & BONDS	2,264		2,787		3,000		3,200
4071.0 Capital Outlay	-		-		10,000		10,000
4074.0 Transfer to General Fund	-		-		54,100		43,100
4091 Benefit expese - pensions	2,448		-		-		-
<b>Total Expense</b>	<b>259,591</b>		<b>241,695</b>		<b>336,900</b>		<b>336,800</b>
<b>Total Income:</b>	<b>\$ 83,941.00</b>		<b>\$ 108,387.53</b>		<b>\$ -</b>		<b>\$ 4,200</b>

**Orangeville City  
Tentative Budget  
Perpetual Care Fund Detail  
Fiscal Year Ended June 30, 2027**

	<b>2024-2025</b>		<b>2025-2026</b>		<b>2025-2026</b>		<b>2026-2027</b>
	<b>Prior year</b>		<b>2025-2026</b>		<b>Original</b>		<b>Tentative</b>
	<b>Actual</b>		<b>Estimate</b>		<b>Budget</b>		<b>Budget</b>
<b>Revenue:</b>							
3482.0 PERPETUAL CARE FEES	6,350		6,833		5,000		5,000
3810.0 INTEREST EARNINGS	8,873		9,862		6,500		6,500
USE OF FUND BALANCE (SAVINGS)	-		-		-		-
<b>Total Revenue:</b>	<b>15,223</b>		<b>16,696</b>		<b>11,500</b>		<b>11,500</b>
<b>Expenditures:</b>							
3891.0 CAPITAL OUTLAY	10,932		-		267,300		-
<b>Total Expenditures:</b>	<b>10,932</b>		<b>-</b>		<b>267,300</b>		<b>-</b>
<b>Total Change In Net Position</b>	<b>\$ 4,291.00</b>	<b>\$</b>	<b>16,695.75</b>	<b>\$</b>	<b>(255,800.00)</b>	<b>\$</b>	<b>11,500.00</b>