VERNAL CITY

NOTICE OF PUBLIC MEETING

TO THE PUBLIC AND RESIDENTS OF VERNAL CITY: Notice is hereby given that the **VERNAL CITY COUNCIL** will hold a Special City Council meeting on ***June 10, 2026 at 5:00 p.m.*** in the Vernal City Planning Conference Room, Second Floor at 374 East Main St, Vernal, Utah.

A G E N D A

STANDING BUSINESS

1. Acknowledgement and Approval of Special City Council Meeting

POLICY AND LEGISLATION

2. Discussion and consider the approval of the new public defender contract - Michael Harrington
3. Discussion and consider the approval of an Interlocal Agreement with Uintah County regarding attorney services and waiver of conflict - Michael Harrington
4. Consider the approval amending the Ordinance 2026-14 Amending the Vernal City Water Rates and Rate Structure - Quinn Bennion
5. FY 2027 Budget Work Session
    a. IT
    b. Streets
    c. Utilities (Water and Sewer)
    d. Personnel
    e. Non Department - Capital, Debt Service, Transfers, CRA, Equipment

CLOSED SESSION

By motion of the Vernal City Council, pursuant to Utah State Code Title 52, Chapter 4, sections 204 and 205, the City Council may vote to hold a closed session for any of the purposes identified in that chapter.

ADJOURN

NOTE: Supporting documentation for this meeting can be found by visiting the Vernal City website at www.vernal.gov and in the Utah Public Notice Website www.utah.gov/pmn

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify Sara Bell, City Recorder, at 374 East Main, Vernal, Utah 84078 or phone (435)789-2255 at least three days before the meeting.

The order of agenda items may change to accommodate the needs of the City Council, staff, and/or public.

MEMORANDUM

TO: **Mayor & City Council**

From: **Quinn Bennion, City Manager**

RE: **Agenda Items for June 10, 2026 Special Council Meeting**

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2. **Discussion and consider the approval of the new public defender contract** - Michael Harrington. This item was briefed at last week's budget work session. With the appointment of Nate Rawlins as the new County Attorney, the City is in need of a new public defender. Michael reached out to several potential candidates. Only one was responsive with a cost that will fit the budget. The contract is drafted for Dan Sam Jr. to be the city's public defender.

3. **Discussion and consideration of approval of an Interlocal Agreement with Uintah County regarding attorney services and waiver of conflict -** Michael Harrington - Due to recent resignations causing significant staffing shortages in the Uintah County Attorney's Office, this ILA enables Michael Harrington to provide prosecutorial support to the County as special counsel, while Loren Anderson assists Vernal City (and Naples/Dutch John) with civil matters. The agreement includes full conflict waivers and hourly reimbursement at $120. Approval will strengthen regional public safety and legal services without new hires. This is intended to be a temporary arrangement until additional attorneys are hired.

4. **Consider the approval amending the Ordinance 2026-14 Amending the Vernal City Water Rates and Rate Structure -** Quinn Bennion - This item was passed at the last Council meeting in substantive form. It is coming back to Council for a minor amendment. It is proposed that the annual 2% increase to water rates begin January of 2028 (instead of July 2027) in order to prevent frustration with mid-summer rate adjustments. In addition, it was specified that the automatic annual rate increase would be reviewed at least once every four years.

5. **FY 2027 Budget Work Session - IT, Streets, Utilities (Water and Sewer), Personnel, Non Department (Capital, Debt Service, Transfers, CRA, Equipment)**

CLOSED SESSION

INTERLOCAL COOPERATION AGREEMENT FOR THE EXCHANGE OF LEGAL SERVICES

THIS INTERLOCAL COOPERATION AGREEMENT (the "Agreement") is made and entered into effective as of the date of filing with the keepers of records of the Parties (the "Effective Date"), by and between:

> UINTAH COUNTY, a political subdivision of the State of Utah (the "County"), with an address of 152 E 100 N Vernal, Utah, 84078 acting by and through its County Commission; and
>
> VERNAL CITY, a municipal corporation and political subdivision of the State of Utah (the "City"), with an address of 374 E Main St. Vernal, Utah 84078 acting by and through its City Council.

Collectively, the "Parties".

RECITALS

WHEREAS, pursuant to the Utah Interlocal Cooperation Act, Utah Code Ann. § 11-13-101 *et seq*. (the "Act"), and specifically § 11-13-202, the Parties are authorized to enter into agreements for joint or cooperative action, including the provision or exchange of services that each is authorized by law to perform, in order to make the most efficient use of their powers on a basis of mutual advantage; and

WHEREAS, Utah Code Ann. § 11-13-206 requires that any such agreement specify, among other things, its duration, purpose, manner of financing, method of termination, and other necessary matters; and

WHEREAS, Utah Code Ann. § 11-13-202.5 requires approval of this Agreement by the governing body of each Party, review as to proper form and compliance with applicable law by a duly authorized attorney for each Party, and filing with the keeper of records of each Party before the Agreement becomes effective; and

WHEREAS, Michael Harrington ("Harrington") is employed as the City Attorney for the City; and

WHEREAS, Loren W. Anderson ("Anderson") is employed as a civil deputy attorney within the Uintah County Attorney's Office with duties emphasizing civil legal services; and

WHEREAS, the Uintah County Attorney's Office has recently experienced a number of resignations resulting in a significant strain on its workforce and its ability to provide timely prosecutorial and other legal services; and

WHEREAS, to supplement the efforts of the County Attorney's Office, the Parties desire that Harrington provide significant prosecutorial services to the County while remaining employed by the City, and that Anderson provide significant civil legal services to the City (and, upon request, to Naples City and the Town of Dutch John) while remaining employed by the County; and

WHEREAS, the County desires to appoint Harrington as special counsel (or special deputy county attorney) pursuant to Utah Code Ann. § 17-68-305(3), which authorizes the county attorney to specially deputize, for a limited time or limited purpose, a licensed Utah attorney in good standing to assist in public prosecutor or civil counsel duties; and

WHEREAS, the Parties acknowledge that this cross-assistance arrangement may present potential concurrent conflicts of interest under Utah Rules of Professional Conduct ("URPC") Rule 1.7 (Conflict of Interest: Current Clients) and related provisions applicable to government lawyers (including URPC Rule 1.13 regarding organizational clients), but the Parties further acknowledge and represent that (i) there is no direct adversity between the governmental entities involved, (ii) the representation of each will not be materially limited by the other arrangement, (iii) the services are cooperative and mutually beneficial rather than adversarial, and (iv) each Party, as a sophisticated governmental client acting through its governing body, hereby provides informed consent, confirmed in writing by this Agreement, and expressly waives any such potential conflicts; and

WHEREAS, the Parties desire to formalize the terms of this mutual assistance, including time tracking, reimbursement at $120 per hour, monthly billing, and other safeguards to ensure compliance with ethical obligations, public records laws, and applicable statutes;

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. PURPOSE AND SCOPE OF SERVICES.

1.1 Appointment of Special Counsel. The County hereby appoints Harrington as special counsel (or special deputy county attorney) to the Uintah County Attorney's Office solely for the limited purpose of performing criminal prosecution duties as assigned by the Uintah County Attorney or designee. Harrington shall perform such duties under the supervision and direction of the County Attorney and in accordance with all applicable laws and ethical rules. This appointment does not alter Harrington's primary employment with the City.

1.2 Civil Legal Services by Anderson. Anderson shall provide civil legal services to the City as requested by the City Attorney or other authorized City officials. Such services may include, but are not limited to, legal advice, drafting of documents, representation in litigation, contract review, and other civil matters. Upon written request from Naples City or the Town of Dutch John (or their authorized officials), Anderson may similarly provide civil legal services to those entities. The requesting entity shall be responsible for payment to the County at the rate set forth in Section 3 below (or through a separate addendum or joinder to this Agreement if required). All services shall be performed under the supervision of the County Attorney and in accordance with Anderson's primary employment with the County.

1.3 Request Process and Prioritization. Services shall be requested in writing (email sufficient) and shall be provided only as mutually agreed upon and as workload permits. Each attorney's primary duties to their respective employer shall take precedence.

1.4 No New Employment Relationship. Nothing in this Agreement shall be construed to create an employment relationship, joint employment, or agency between the attorneys and the receiving Party. The attorneys remain employees of their respective primary employers at all times.

2. ADMINISTRATION AND COMPLIANCE WITH THE ACT.

This Agreement does not create a new interlocal entity. Administration shall be provided jointly by the Uintah County Attorney (or designee) and the Vernal City Attorney (or designee), who shall meet monthly (or as needed) to review services performed, hours billed, and any issues arising under this Agreement. The Parties shall comply with all requirements of the Act, including approval by resolution or ordinance of their respective governing bodies, attorney review for form and legality, and filing of executed copies with the keeper of records of each Party.

3. COMPENSATION AND BILLING.

3.1 The receiving Party shall reimburse the providing Party at the rate of One Hundred Twenty Dollars ($120.00) per hour for actual attorney time expended on authorized services under this Agreement. No reimbursement shall be made for travel time, overhead, or other expenses unless separately approved in writing.

3.2 Harrington and Anderson shall maintain contemporaneous time records describing the date, nature of services, and time spent (in increments of no less than 0.1 hours). Such records shall be available for audit upon reasonable request.

3.3 On or before the 15th day of each month following the month in which services were performed, the providing Party's finance department shall issue a detailed invoice to the receiving Party (or, for services to Naples City or Dutch John, to the requesting entity), accompanied by time records. Payment shall be due within thirty (30) days of receipt of the invoice. Late payments shall accrue interest at the statutory rate under Utah law.

4. CONFLICT OF INTEREST WAIVER.

The Parties expressly acknowledge the potential for concurrent conflicts under URPC Rule 1.7. However, because there is no direct adversity between the County, the City, Naples City, or the Town of Dutch John, and because the arrangement is cooperative and serves the public interest, each Party, on behalf of itself and as the client of its respective attorney, hereby provides informed consent and expressly waives any such conflicts. Each Party confirms that it has had the opportunity to consult with independent counsel if desired, and that the waiver is knowingly and voluntarily given. The attorneys shall maintain separate files, screen information as necessary, and comply with all ethical obligations under the URPC. This waiver shall survive termination of the Agreement.

5. TERM AND TERMINATION.

This Agreement shall commence on the Effective Date and continue for an initial term of six (6) months, unless sooner terminated. It shall automatically renew for successive 6-month periods unless either Party provides written notice of non-renewal at least thirty (30) days prior to the end of the then-current term. Upon termination, the Parties shall reconcile and pay all outstanding invoices within thirty (30) days. Services performed prior to termination shall be compensated as provided herein.

6. INDEMNIFICATION, INSURANCE, AND LIABILITY.

To the fullest extent permitted by law (including the Utah Governmental Immunity Act, Utah Code Ann. §§ 63G-7-101 *et seq.*), each Party shall indemnify, defend, and hold harmless the other Party, its officers, employees, and agents from and against any claims, losses, damages, or liabilities arising out of the gross negligence or willful misconduct of its own attorney or employees in performing services under this Agreement. Each Party represents that it is self-insured or maintains professional liability coverage sufficient to cover the services contemplated herein. This Agreement does not waive any defenses, immunities, or limitations of liability available under Utah law.

Both parties to this agreement are governmental entities as defined in the Utah Governmental Immunity Act (Utah Code Ann. 63G-7-101 et. seq.). Nothing in this Contract shall be construed as a waiver by either or both parties of any rights, limits, protections, or defenses provided by the Act. Nor shall this Contract be construed, with respect to third parties, as a waiver of any governmental immunity to which a party to this Contract is otherwise entitled. Subject to and consistent with the Act, each party will be responsible for its own actions or negligence and will defend against any claims or lawsuit brought against it. There are no indemnity obligations between these parties.

7. CONFIDENTIALITY, RECORDS, AND COMPLIANCE.

The attorneys shall maintain the confidentiality of all client information and attorney-client privileged communications in accordance with the URPC and applicable law. All records created or received under this Agreement shall be subject to the Utah Government Records Access and Management Act ("GRAMA"), Utah Code Ann. § 63G-2-101 *et seq*., and shall be retained in accordance with applicable records retention schedules. The Parties shall cooperate in responding to any GRAMA requests.

8. GENERAL PROVISIONS.

8.1 Governing Law and Venue. This Agreement shall be governed by the laws of the State of Utah. Any disputes shall be resolved first through good-faith negotiation between the Parties' attorneys, then mediation, and if necessary, in the state courts of Uintah County, Utah.

8.2 Entire Agreement; Amendments. This Agreement constitutes the entire understanding of the Parties and supersedes all prior agreements. Amendments must be in writing and executed by both Parties, subject to the same approval and filing requirements as this Agreement.

8.3 Severability. If any provision is held invalid, the remainder shall continue in full force.

8.4 No Third-Party Beneficiaries. Except as expressly provided for Naples City and the Town of Dutch John with respect to services and billing, this Agreement is not intended to create rights in any third party.

8.5 Notices. All notices shall be in writing and delivered to the following (or updated addresses):

For the County: landerson@uintah.utah.gov

For the City: mharrington@vernal.gov

8.6 Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original.

9. APPROVALS AND EFFECTIVE DATE.

This Agreement shall not become effective until: (i) approval by resolution or ordinance of the governing bodies of both Parties as required by Utah Code Ann. § 11-13-202.5; (ii) review and approval as to proper form and compliance with applicable law by duly authorized attorneys for each Party; and (iii) filing of fully executed copies with the keeper of records of each Party.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the dates below.

UINTAH COUNTY

By: ________________________________
Chair, Uintah County Commission

Date: ________________________________

Attest: ________________________________

County Clerk

VERNAL CITY

By: ________________________________
Mayor, Vernal City

Date: ________________________________

Attest: ________________________________

City Recorder

APPROVED AS TO FORM AND LEGALITY

Michael Harrington, City Attorney (for the City)

Date: ______________________________

Loren Anderson (for the County)

Date: ______________________________

VERNAL CITY
ORDINANCE 2026-14

AN ORDINANCE OF THE VERNAL CITY COUNCIL AMENDING THE VERNAL CITY WATER BILLING RATES AND RATE STRUCTURE; ESTABLISHING UPDATED BASE CHARGES AND TIERED VOLUMETRIC WATER RATES; ADDING A PASS THROUGH FOR STATE FEES ON WATER; AND ESTABLISHING AN ANNUAL INCREASE TO THE VOLUMETRIC RATES

WHEREAS, Vernal City owns, operates, and maintains a culinary water system for the benefit of its residents, businesses, and visitors; and

WHEREAS, the City Council finds that the responsible management and conservation of water resources is essential to protect the public health, safety, and welfare of the community; and

WHEREAS, the City Council recognizes the increasing importance of water conservation due to ongoing drought conditions, regional water supply concerns, seasonal demand, and the need to promote efficient water use practices; and

WHEREAS, the City Council desires to encourage responsible water consumption through a rate structure designed to promote conservation and reduce excessive water usage; and

WHEREAS, the City Council further finds that continued investment in the City's water infrastructure system is necessary to maintain reliable service, replace aging infrastructure, comply with regulatory requirements, and support future growth and development within Vernal City; and

WHEREAS, the costs associated with operating, maintaining, repairing, upgrading, and expanding the City's water system have increased and are expected to continue increasing over time; and

WHEREAS, the City Council has determined that amendments to the water billing rates and rate structure are necessary to generate sufficient revenue to adequately fund water system operations, capital improvements, infrastructure replacement, and long-term water system sustainability; and

WHEREAS, the City Council finds that a tiered water rate structure is an effective tool to encourage efficient water use by allocating higher rates to higher levels of consumption.

NOW THEREFORE, be it ordered and resolved by the Vernal City Council as follows:

SECTION 1. AMENDMENT OF WATER RATE STRUCTURE
The Vernal City Culinary Water Billing Rates and Rate Structure are hereby amended to establish meter-based base charges and tiered volumetric water rates applicable to all customer classifications.

The City shall implement the revised rates phases as follows:

2026 IMPLEMENTATION		
Base Charges		
Meter Size	Base Charge (no water included)	
3/4"	$35.00	
1"	$40.00	
1.5"	$75.00	
2"	$125.00	
3"	$185.00	
4"	$225.00	
6"	$400.00	
No water usage is included in the monthly base charge.		
Volume Rates		
Tier	Volume Range (kgal)	Rate per kgal
Tier 1	0 - 8	$2.00
Tier 2	9 - 15	$3.00
Tier 3	16 - 50	$3.75
Tier 4	51 +	$4.50

SECTION 2. UNIFORM APPLICATION.
The revised rate structure shall apply uniformly to all customer classifications, including residential, commercial, and transient users, based solely upon meter size and actual water consumption.

SECTION 3. ANNUAL RATE ADJUSTMENT.
Beginning ~~July~~ January 1, 2028, and on ~~July~~ January 1 of each year thereafter, each water volume rate tier established in this Ordinance shall automatically increase by two percent (2%) over the rate in effect during the previous year. The annual increase shall apply to each tiered volumetric water rate and shall be calculated and rounded to the nearest cent. The City may update its fee schedule annually to reflect the adjusted rates.

The City Council and City staff shall review the adequacy of the annual rate adjustment at least once every four (4) years. In conducting such review, factors will be considered including, but not limited to, operating and maintenance costs, capital improvement needs, infrastructure replacement requirements, regulatory obligations, inflationary impacts, water supply conditions, conservation objectives, and the overall financial sustainability of the water system. Following such review, the City Council may amend the annual adjustment percentage by ordinance if it determines that a different percentage is necessary to meet the present and anticipated needs of the City's water utility system.

SECTION 4. STATE PASS THROUGH.
The Utah State Legislature passed SB 80, Water Fee Amendments, in the 2026 general session. This legislation established the Department of Environmental Quality (DEQ) water consumption fee schedule. The schedule charges culinary water systems, including Vernal City, a fee to fund oversight of water systems. Vernal City will collect from each customer their proportional share of the State fee through its Culinary Water Billing Rates and Rate Structure. The State may amend this fee from time to time. Such amendments shall be incorporated automatically into the Vernal City Rate Structure. The State surcharge will be listed separately on the water bill.

SECTION 5. PURPOSE AND INTENT.
The purpose of this Ordinance is to:

- Promote responsible and efficient water usage;
- Encourage water conservation practices;
- Provide a fair and usage-based billing structure;
- Be transparent with the State's culinary water surcharge;
- Ensure adequate funding for operation and maintenance of the culinary water system; and
- Support current and future water infrastructure improvements and capital projects.

SECTION 6. SEVERABILITY.
If any section, subsection, sentence, clause, or phrase of this Ordinance is determined to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

SECTION 7. EFFECTIVE DATE.
This Ordinance shall take effect upon publication and as otherwise provided by law.

PASSED AND ADOPTED by the Vernal City Council this ___ day of ____________, 2026.

ATTEST:

_________________________________ _________________________________

Mayor Corey Foley Sara Bell, City Recorder

FY 2027 TENTATIVE BUDGET
TABLE OF CONTENTS

GENERAL FUND

SPECIAL FUNDS

UTILITY FUNDS

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Taxes				
310-1100 GEN'L PROPERTY TAXES-CURRENT	476,454.73	451,039.13	433,440.13	440,000.00
310-1200 DELINQUENT PRIOR YEARS' TAXES	9,577.14	12,587.42	4,491.27	10,000.00
310-1300 GENERAL SALES AND USE TAXES	5,214,823.86	5,183,023.16	4,277,581.64	5,200,000.00
310-1301 CITY OPTION TAX	1,247,678.81	1,212,978.31	1,011,458.17	1,400,000.00
310-1303 CNTY/HWY PUBLIC TRT TAX- L(A2)	511,685.82	503,284.80	417,244.47	530,000.00
310-1310 INNKEEPERS ROOM TAX	157,670.80	157,728.47	138,839.71	160,000.00
310-1320 HIGHWAY OPTION TAX	1,872,384.98	1,820,578.52	1,517,233.28	1,800,000.00
310-1410 FRANCHISE TAX - ROCKY MNT PWR	605,620.66	680,236.74	618,946.42	650,000.00
310-1420 FRANCHISE TAX: QUESTAR	348,120.35	239,138.55	195,206.86	400,000.00
310-1432 MUNICIPAL TELECOMM TAX	176,934.50	176,286.80	135,594.51	170,000.00
310-1440 FRANCHISE TAX - TV STRATA	19,419.72	17,154.23	1,231.01	20,000.00
310-1700 FEE-IN-LIEU OF PROPERTY TAXES	51,032.09	41,509.54	27,133.69	40,000.00
310-1900 PENALTY/INTEREST:DELINQENT TAX	781.06	971.86	1,297.36	1,500.00
Total Taxes	**10,692,184.52**	**10,496,517.53**	**8,779,698.52**	**10,821,500.00**
Licenses and permits				
320-2100 BUSINESS LICENSES	76,067.50	74,683.70	79,045.88	75,000.00
320-2200 BUILDING PERMITS	189,076.00	176,024.59	223,528.80	140,000.00
320-2240 ENCROACHMENT PERMIT	1,925.00	2,180.00	2,760.00	3,000.00
320-2250 PLAN REVIEW	68,026.60	102,914.54	107,476.61	64,000.00
Total Licenses and permits	**335,095.10**	**355,802.83**	**412,811.29**	**282,000.00**
Intergovernmental revenue				
330-3410 Digital Access Planning Grant	15,000.00			
330-3420 Rural Communities Opportunity Grant		40,000.00		
330-3430 Innovation Hub - Contributions	25,000.00	25,000.00	15,000.00	20,000.00
330-3441 ARPA - 2021	278,789.65	182,333.85		
330-3455 CDBG GRANT	80,000.00			
330-3510 POLICE - G.E.A.R.S.	9,022.31	24,545.52	22,112.39	12,000.00
330-3518 JAG GRANT - 16A187	4,000.00	3,184.88	3,170.88	5,000.00
330-3520 I.C.A.C. JUSTICE ASST GRANT	9,463.66	13,819.01	11,884.13	6,000.00
330-3522 POLICE GRANT	7,375.85	72,836.78		10,000.00
330-3523 ST REIMB: ALCH & TOBACO & DUI				58,000.00
330-3524 SRO School Resource Officer	278,100.00	360,500.00		278,100.00
330-3525 POLICE MENTAL WELLNES GRANT	20,280.00			20,280.00
330-3526 Bryne Grant 23S06				20,000.00
330-3527 EXTRADITION EXP REIMBURSEMENT		1,352.12	1,264.30	1,500.00
330-3529 WORKMAN'S COMP REIMBURSEMENT		3,588.00	3,716.14	2,000.00
330-3536 STATE GRANT: VICTIM ADVOCATE	58,935.39	61,011.64	35,594.45	50,000.00
330-3560 CLASS "C" ROAD FUND ALLOTMENT	1,002,036.13	875,712.40	665,970.17	604,500.00
330-3580 STATE LIQUOR FUND ALLOTMENT	29,339.84	30,987.90	30,041.49	45,000.00
330-3801 UINTAH COUNTY		148,625.00		
330-3805 FIRE DISTRICT REMITTANCE	33,233.80	33,233.80	16,616.90	35,000.00
330-3810 ANIMAL SHELTER REMITTANCE	38,641.58	37,363.73	18,497.28	37,000.00
330-3815 TRANSPORTATION SSD	149.94	14,730.00	7,773.00	
330-3820 CONTRIBUTION FOR LEGAL SERVICES	41,649.18	45,859.70		70,000.00
Total Intergovernmental revenue	**1,931,017.33**	**1,974,684.33**	**831,641.13**	**1,274,380.00**
Charges for services				
340-4110 ZONING AND SUBDIVISION FEES	9,540.00	10,333.00	7,839.50	6,000.00
340-4111 SMALL CLAIMS - VERNAL	3,925.00	3,520.00	3,590.00	3,500.00
340-4112 SMALL CLAIMS - UINTAH	655.00		485.00	
340-4113 SMALL CLAIMS - NAPLES			185.00	
340-4115 CRIMINAL HISTORY REPORT	1,760.00	2,080.00	2,360.00	1,500.00
340-4117 FINGER PRINTING- 10 PRINT CARD	2,875.00	2,670.00	3,495.00	2,500.00
340-4119 SEX OFFENDER FEE	40.00		20.00	50.00
340-4150 SALE OF MAPS AND PUBLICATIONS				50.00
340-4210 INSURANCE REPORTS	1,773.85	1,518.80	1,215.42	1,300.00
340-4211 COMMUNITY ROOM - FEE'S	1,955.00	2,425.00	3,735.00	1,200.00
340-4215 EMPLOYEE SAVING PLAN - FEE'S				75.00
340-4311 GRAMA REQUEST	833.16	305.69	604.16	800.00
340-4400 SAA FEES - ZIONS BLOCK		11,130.00	9,300.00	11,000.00
340-4410 SAA FEES - COBBLEROCK BLOCK			1,120.00	
340-4450 SHARED GARBAGE FEES		3,595.00	5,550.00	
340-4500 LEASE INCOME - OLD CITY BLDG	33,896.67	33,600.00	51,118.02	30,000.00

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
340-4510 LEASE INCOME - DOWNTOWN		22,380.00	57,500.00	
340-4550 UITILITY INCOME - OLD CITY BLD	5,557.09	5,639.88	1,792.80	4,000.00
340-4600 INNOVATION HUB - Memberships	32,726.24	31,748.68	34,115.94	55,000.00
340-4620 Downtown Alliance Grant (Innovation)		130.75		
340-4660 Wildcat Fund (Innovation)			1,479.97	
340-4900 MISCELLANEOUS FEES	833.67	1,092.78	903.34	1,000.00
Total Charges for services	**96,370.68**	**132,169.58**	**186,409.15**	**117,975.00**
Fines and forfeitures				
350-5200 FORFEITURES: DISTRICT COURT	1,036.28	190.89	232.06	500.00
350-5300 JUSTICE COURT FINES - VERNAL	432,275.88	437,313.01	391,479.97	475,000.00
350-5301 STATE SURCHARGE - VERNAL	(152,275.04)	(150,882.89)	(140,247.63)	(160,000.00)
350-5310 JUSTICE COURT FINES - UINTAH	650,991.13	558,372.91	458,453.30	525,000.00
350-5311 STATE SURCHARGE - UINTAH	(252,450.91)	(210,102.64)	(195,668.75)	(200,000.00)
350-5312 UINTAH 50%	(166,996.50)	(46,900.40)	103,083.20	(150,000.00)
350-5320 JUSTICE COURT FINES - NAPLES	175,018.67	117,147.01	90,175.01	140,000.00
350-5321 STATE SURCHARGE - NAPLES	(59,595.35)	(39,603.80)	(36,522.69)	(40,000.00)
350-5322 NAPLES 50%	(62,457.35)	(35,942.30)	(17,918.44)	(30,000.00)
Total Fines and forfeitures	**565,546.81**	**629,591.79**	**653,066.03**	**560,500.00**
Interest				
360-6100 INTEREST EARNINGS	625,770.86	389,427.92	26,910.15	300,000.00
Total Interest	**625,770.86**	**389,427.92**	**26,910.15**	**300,000.00**
Miscellaneous revenue				
360-6220 UBAOG - Lease Income	26,400.00	19,800.00	27,240.00	19,800.00
360-6306 ULGT - TAP			3,367.00	3,000.00
360-6310 INSURANCE REIMB. PROCEEDS	500.00		74,125.68	
360-6330 WATER ELEMENT GRANT			20,000.00	
360-6410 SALE OF SURPLUS PROPERTY	208,554.66	119,615.10	35,204.22	150,000.00
360-6500 SALE OF MATERIAL AND SUPPLIES		20.00	150.00	
360-6910 MISCELLANEOUS REVENUE	11,698.20	100,725.35	11,910.23	5,000.00
Total Miscellaneous revenue	**247,152.86**	**240,160.45**	**171,997.13**	**177,800.00**
Contributions and transfers				
380-8111 WATER ADMIN. COST ALLOCATION	576,000.00			450,000.00
380-8112 SEWER ADMIN. COST ALLOCATION	312,000.00			240,000.00
380-8113 SOLID WASTE: ADMIN COST ALLOC	36,000.00			36,000.00
380-8115 MOTOR POOL REIMBURSEMENTS				250.00
380-8712 CONTRIBUTION: NOVA PROGRAM		483.00		
380-8715 CONTRIBUTION: VICTIMS ADVOCATE	6,200.00	3,661.00	3,004.50	10,000.00
380-8724 CONTRIBUTION: HOLLY DAYS	60,810.00	64,484.00	61,559.00	70,000.00
380-8790 USE OF BEGINNING FUND BALANCE				587,875.00
Total Contributions and transfers	**991,010.00**	**68,628.00**	**64,563.50**	**1,394,125.00**
Total Revenue:	**15,484,148.16**	**14,286,982.43**	**11,127,096.90**	**14,928,280.00**
Total Change In Net Position	**15,484,148.16**	**14,286,982.43**	**11,127,096.90**	**14,928,280.00**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
General government				
Mayor and council				
401-1103 PERM EMPLOYEES/ REG HOURS	57,983.90	64,102.24	53,959.56	59,100.00
401-1313 F I C A	3,394.30	3,281.90	3,045.27	4,600.00
401-1314 RETIREMENT/CITY FOR EMPLOYEE		175.00		4,000.00
401-1316 MEDICAL INSURANCE	115,739.20	121,959.70	106,190.91	120,000.00
401-1317 WORKERS COMP.	904.56	925.30	826.08	1,000.00
401-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS	9,835.26	9,701.49	9,924.94	11,000.00
401-2200 PUBLIC NOTICES		748.97	(99.00)	
401-2300 TRAVEL & TRAINING	8,695.59	6,360.00	5,705.66	9,000.00
401-2400 OFFICE EXP, SUPPLIES, POSTAGE	1,799.09	237.67	1,118.68	2,000.00
401-2800 TELEPHONE			471.95	
401-3160 ELECTIONS	9,016.03	187.67	8,879.63	
401-3830 YOUTH CITY COUNCIL		2,544.59	2,744.89	3,000.00
401-3840 LOCAL EVENT SPONSORSHIPS	57,293.38	43,831.47	57,067.52	50,000.00
401-3843 VISITOR CENTER	5,000.00			
401-3845 HOLLY-DAYS ACTIVITIES	90,835.34	102,442.96	80,566.67	85,000.00
401-3847 VERNAL CITY CALENDARS	350.00	350.00		
401-3850 EMPLOYEE APPRECIATION	17,621.46	16,531.65	17,908.59	22,000.00
401-3851 CHAMBER OF COMMERCE	45,450.00	41,877.40	40,000.00	40,000.00
401-3855 NEIGHBORHOOH OUTREACH PROGRAM			2,000.00	2,000.00
401-3910 SAFETY PROGRAM	4,000.00	7,000.00	6,000.00	6,000.00
401-3920 WELLNESS	2,134.19	1,000.00	3,000.00	4,000.00
401-4600 MISCELLANEOUS SERVICES	5,053.28	6,916.05	3,346.24	6,000.00
401-5003 IPADS				5,000.00
Total Mayor and council	**435,105.58**	**430,174.06**	**402,657.59**	**433,700.00**
Total General government	**435,105.58**	**430,174.06**	**402,657.59**	**433,700.00**
Total Expenditures:	**435,105.58**	**430,174.06**	**402,657.59**	**433,700.00**
Total Change In Net Position	**(435,105.58)**	**(430,174.06)**	**(402,657.59)**	**(433,700.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
General government				
Finance				
413-1103 PERM EMPLOYEES/REG HOURS	275,315.26	287,289.01	273,412.55	325,000.00
413-1104 PERM EMPLOYEES/ OT HOURS	1,452.88	1,384.94	2,758.44	3,000.00
413-1311 LONG TERM DISABILITY	100.41			1,500.00
413-1313 F I C A	20,124.28	20,520.68	19,347.19	25,000.00
413-1314 RETIREMENT/CITY FOR EMPLOYEE	46,775.41	42,193.40	39,665.17	45,000.00
413-1316 MEDICAL INSURANCE	96,762.56	94,868.38	92,379.01	105,000.00
413-1317 WORKERS COMP.	257.52	260.64	248.61	500.00
413-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS	602.00	489.98	296.50	850.00
413-2300 TRAVEL & TRAINING	4,272.86	4,365.79	1,416.08	4,500.00
413-2400 OFFICE EXP, SUPPLIES, POSTAGE	7,922.31	8,743.96	3,120.11	9,000.00
413-2800 TELEPHONE	683.41	1,463.32	1,925.07	2,100.00
413-2900 FUEL		578.60	420.00	500.00
413-3100 PROFESSIONAL SERVICES	57,095.11	42,339.39	53,550.00	55,500.00
413-3610 TRAINING		275.00		
413-4550 SOFTWARE & UPGRADE EXPENSE	4,300.00	13,400.00	19,200.00	19,200.00
413-4610 BANK FEE'S AND CHARGES	21,693.61	16,753.43	6,489.43	8,000.00
413-5002 COPIER/SCANNER/PRINTER WORKCENTER		6,528.00		
Total Finance	**537,357.62**	**541,454.52**	**514,228.16**	**604,650.00**
Total General government	**537,357.62**	**541,454.52**	**514,228.16**	**604,650.00**
Total Expenditures:	**537,357.62**	**541,454.52**	**514,228.16**	**604,650.00**
Total Change In Net Position	**(537,357.62)**	**(541,454.52)**	**(514,228.16)**	**(604,650.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
General government				
City attorney				
414-1103 PERM EMPLOYEES/REG HOURS	183,164.82	197,891.26	180,703.71	207,000.00
414-1104 PERM EMPLOYEES/ OT HOURS	387.47	22.50		
414-1313 F I C A	10,753.88	11,869.31	11,009.72	15,900.00
414-1316 MEDICAL INSURANCE	27,896.90	12,156.66	11,221.72	13,000.00
414-1317 WORKERS COMP.	163.96	175.97	160.55	250.00
414-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS	1,316.78	816.60	5,007.63	6,000.00
414-2300 TRAVEL & TRAINING	3,351.03	4,125.64	1,973.52	5,000.00
414-2400 OFFICE EXP, SUPPLIES, POSTAGE	2,605.40	540.27	159.16	1,500.00
414-2500 EQPMT: SUPPLIES & MAINTENANCE	1,620.54			
414-2800 TELEPHONE	606.00	1,108.98	1,014.25	1,100.00
414-3100 PROFESSIONAL SERVICES	1,472.36	235.00	1,250.00	2,000.00
414-3110 PROSECUTION ATTORNEY	(821.44)			
414-3120 PUBLIC DEFENDER SERVICES	86,335.42	44,165.10	45,002.07	80,000.00
414-3150 CONFLICT PROSECUTION		1,350.00	1,860.00	10,000.00
414-3160 SPECIAL LEGAL SERVICES	(78.00)	80,683.10	11,110.00	20,000.00
414-4550 SOFTWARE & UPGRADE EXPENSE	225.40	229.51	215.40	
Total City attorney	**319,000.52**	**355,369.90**	**270,687.73**	**361,750.00**
Total General government	**319,000.52**	**355,369.90**	**270,687.73**	**361,750.00**
Total Expenditures:	**319,000.52**	**355,369.90**	**270,687.73**	**361,750.00**
Total Change In Net Position	**(319,000.52)**	**(355,369.90)**	**(270,687.73)**	**(361,750.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
General government				
City administration				
415-1103 PERM EMPLOYEES/ REG HOURS	266,886.23	303,995.14	232,188.14	279,500.00
415-1104 PERM EMPLOYEES/ OT HOURS			219.12	1,500.00
415-1203 TEMP EMPLOYEES/ REG HOURS	2,791.05			5,000.00
415-1311 LONG TERM DISABILITY	100.41			1,200.00
415-1313 F I C A	22,674.41	25,075.59	18,970.01	21,400.00
415-1314 RETIREMENT/CITY FOR EMPLOYEE	51,109.36	51,416.29	39,110.17	50,000.00
415-1316 MEDICAL INSURANCE	95,265.32	94,832.78	91,166.70	75,000.00
415-1317 WORKERS COMP.	4,445.91	2,280.34	2,040.20	2,500.00
415-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS	8,681.98	3,513.78	5,309.28	6,000.00
415-2200 PUBLIC NOTICES	125.11	465.49	253.20	1,500.00
415-2250 PUBLIC INFORMATION	8,673.87	15,569.04	7,703.82	11,000.00
415-2300 TRAVEL & TRAINING	10,270.89	5,589.63	8,029.04	8,500.00
415-2400 OFFICE EXP, SUPPLIES, POSTAGE	9,418.84	7,480.35	4,811.42	5,000.00
415-2500 EQPMT: SUPPLIES & MAINTENANCE	1,135.28	4,535.45	1,469.22	1,000.00
415-2800 TELEPHONE	20,623.21	8,517.67	2,437.32	6,000.00
415-2850 TELEPHONE - CFAV		325.71	471.95	600.00
415-2900 FUEL	1,141.32	1,490.22	849.09	1,200.00
415-3100 PROFFESSIONAL SERVICES	5,664.22	2,638.94	623.25	3,000.00
415-4100 INSURANCE PREMIUMS	112,519.24	131,063.48	134,635.14	150,000.00
415-4102 HEALTH SAVINGS PLAN	61,928.10	60,185.03	40,861.56	70,000.00
415-4110 UNINSURED REPAIRS	1,272.61	2,057.00	1,000.00	5,000.00
415-4550 SOFTWARE & UPGRADE EXPENSE		3,000.00		
415-4620 PERSONNEL TESTING	2,332.25	4,168.18	1,485.00	2,000.00
415-4650 TUITION REIMBURSEMENT			2,804.51	10,000.00
415-4655 PERSONNEL CDL TRAINING/TESTING	8,160.00			8,000.00
415-5002 PRINTER/ COPY MACHINE	13,299.00			
Total City administration	**708,518.61**	**728,200.11**	**596,438.14**	**724,900.00**
Total General government	**708,518.61**	**728,200.11**	**596,438.14**	**724,900.00**
Total Expenditures:	**708,518.61**	**728,200.11**	**596,438.14**	**724,900.00**
Total Change In Net Position	**(708,518.61)**	**(728,200.11)**	**(596,438.14)**	**(724,900.00)**

Vernal City Corporation
Annual Budget
10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
General government				
Government facilities				
416-1103 PERM EMPLOYEES/ REG HOURS	211,529.94	214,326.49	189,697.93	223,800.00
416-1104 PERM EMPLOYEES/ OT HOURS	1,213.57	419.55	914.47	2,000.00
416-1105 PART-TIME EMPLOYEE/ REG HOURS	18,048.90	26,041.15	18,870.77	22,000.00
416-1311 LONG TERM DISABILITY	100.41			1,500.00
416-1313 F I C A	16,971.21	17,131.10	15,106.61	18,800.00
416-1314 RETIREMENT/CITY FOR EMPLOYEE	28,807.22	27,456.41	28,835.08	33,500.00
416-1316 MEDICAL INSURANCE	111,678.22	113,674.21	101,120.54	110,000.00
416-1317 WORKERS COMP.	538.83	2,774.42	2,384.57	3,000.00
416-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS			25.00	
416-2300 TRAVEL & TRAINING	327.77	399.13	244.00	1,000.00
416-2400 OFFICE EXP, SUPPLIES, POSTAGE	419.79	0.02		
416-2500 EQPMT: SUPPLIES & MAINTENANCE	3,276.98	4,172.43	1,350.89	10,000.00
416-2550 TOOLS & WORKING SUPPLIES	346.56	457.82	324.63	500.00
416-2600 BLDG & GRNDS: SUPPLIES & MAINT	31,757.34	30,142.32	26,522.84	30,000.00
416-2602 WALKING PARK	11,205.69	14,550.29	8,038.35	15,000.00
416-2650 BLDG: JANITORIAL SUPPLIES	6,836.08	8,919.72	7,088.69	7,800.00
416-2660 BLDG: SMALL PROJECTS	16.34			
416-2700 UTILITIES - PUBLIC WORKS	39,186.61	33,419.51	33,001.79	38,000.00
416-2750 UTILITIES - PARKING LOTS		43.80		
416-2780 UTILITIES - LAMPLIGHTER		9,316.19	23,536.82	27,000.00
416-2800 TELEPHONE	2,197.53	2,468.47	4,962.81	2,100.00
416-2900 FUEL	4,088.92	3,594.48	2,309.28	3,000.00
416-3100 PROFESSIONAL SERVICES	10,477.97	17,320.70	21,819.40	20,000.00
416-3800 LAMPLIGHTER O&M		4,274.22	1,415.98	3,000.00
416-3810 OTHER RENT: MUN BLDG AUTH (Utilities)	87,641.86	107,486.13	81,502.02	105,000.00
416-3830 INNOVATION HUB	179.30	986.13		
416-4450 SHARED GARBAGE		5,823.37	11,595.04	12,000.00
416-4521 UNIFORMS	1,319.41	2,302.69	1,969.94	2,250.00
416-4600 BILLBOARD LEASE	4,718.82			2,100.00
416-5001 Parapet Wall Caps			745.56	750.00
416-5003 Cobble Rock Fountain Pumps			869.00	5,000.00
416-5007 LINES FOR HEAT PUMPS	3,640.00			
416-5010 Replacement Tables & Chairs		17,162.00		
416-5501 ADA DOOR OPENER		6,499.69		
416-5506 Caterpillar Tracks - Replacement	319.98			
416-5508 PUBLIC WORKS STORAGE BLDG		23,712.18		
416-5510 FIRE ALARM SYSTEM	47,300.00			
416-5513 Walking Park - Trees			4,212.97	
416-5514 SKIDSTEER SNOW REMOVAL EQUIPMENT.		79,750.00		
416-5516 SCAFFOLDING - FACILITIES	3,331.40			
416-5520 FACILITIES VEHICLE	11,423.96			
416-5526 PAVING - PARKING LOT		18,175.00	18,198.70	18,000.00
Total Government facilities	**658,900.61**	**792,799.62**	**606,663.68**	**717,100.00**
Total General government	**658,900.61**	**792,799.62**	**606,663.68**	**717,100.00**
Total Expenditures:	**658,900.61**	**792,799.62**	**606,663.68**	**717,100.00**
Total Change In Net Position	**(658,900.61)**	**(792,799.62)**	**(606,663.68)**	**(717,100.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
General government				
Planning and zoning				
418-1103 PERM EMPLOYEES/ REG HOURS	294,201.53	313,580.36	300,634.13	343,000.00
418-1104 PERM EMPLOYEES/ OT HOURS	32.81		252.12	1,000.00
418-1105 PART-TIME EMPLOYEE/ REG HOURS	26,100.19	34,522.76	32,805.27	27,000.00
418-1110 PLANNING BOARD COMPENSATION	6,975.00	3,975.00	4,200.00	6,000.00
418-1311 LONG TERM DISIBILITY	100.41			2,000.00
418-1313 F I C A	23,935.69	24,996.65	24,477.56	28,300.00
418-1314 RETIREMENT/CITY FOR EMPLOYEE	52,826.93	50,207.26	45,806.54	55,000.00
418-1316 MEDICAL INSURANCE	108,350.76	123,399.43	112,969.80	125,000.00
418-1317 WORKERS COMP.	2,642.15	2,774.08	2,612.75	3,500.00
418-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS	5,163.60	4,143.47	2,294.00	3,000.00
418-2300 TRAVEL & TRAINING	17,148.05	15,088.64	12,307.42	15,000.00
418-2400 OFFICE EXP, SUPPLIES, POSTAGE	5,333.06	3,606.39	2,582.73	3,000.00
418-2500 MOTORPOOL	472.88	253.00	468.53	2,000.00
418-2550 TOOLS & WORKING SUPPLIES	665.66	365.69	208.08	400.00
418-2600 EQPMT: SUPPLIES & MAINTENANCE	2,712.81	724.54	4,368.49	2,000.00
418-2800 TELEPHONE	2,138.13	2,953.34	2,727.45	3,000.00
418-2805 AT&T DATA	1,285.69	943.99	826.60	1,000.00
418-2900 FUEL	1,382.80	1,700.45	2,121.97	1,800.00
418-3100 PROFESSIONAL SERVICES	9,534.25	19,667.75	11,032.90	15,000.00
418-3102 REFUNDED PERMITS		120.50		
418-3110 Digital Access Planning Expense	15,000.00			
418-3150 PLAN REVIEW	8,932.00	4,327.50	1,720.00	5,000.00
418-3180 IMPACT FEE STUDY	1,516.25			
418-3610 TRAINING		72.51		
418-3611 TRAINING - PLANNING COMMISION	505.99	182.50	463.17	500.00
418-4521 UNIFORMS	414.22	743.20	716.43	900.00
418-4550 SOFTWARE & UPGRADE EXPENSE	11,620.83	14,023.81	15,585.02	16,500.00
418-5506 GENERAL PLAN UPDATE - Water Element Grant			20,000.00	60,000.00
418-7002 CDBG GRANT EXPENSE	82,000.00			
Total Planning and zoning	**680,991.69**	**622,372.82**	**601,180.96**	**719,900.00**
Total General government	**680,991.69**	**622,372.82**	**601,180.96**	**719,900.00**
Total Expenditures:	**680,991.69**	**622,372.82**	**601,180.96**	**719,900.00**
Total Change In Net Position	**(680,991.69)**	**(622,372.82)**	**(601,180.96)**	**(719,900.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
General government				
I.T. Department				
419-1103 PERM EMPLOYEES/ REG HOURS	71,595.37	80,481.15	73,698.72	86,500.00
419-1104 PERM EMPLOYEES/ OT HOURS		644.09	22.20	500.00
419-1311 LONG TERM DISIBILITY	100.41			400.00
419-1313 F I C A	5,430.94	5,988.12	5,442.51	6,600.00
419-1314 RETIREMENT/CITY FOR EMPLOYEE	11,652.37	12,322.96	10,461.00	12,500.00
419-1316 MEDICAL INSURANCE	25,982.15	26,629.42	24,507.80	27,000.00
419-1317 WORKERS COMP.	66.92	73.55	66.69	100.00
419-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS	32.07			50.00
419-2300 TRAVEL & TRAINING	735.63	384.84	552.77	2,500.00
419-2400 OFFICE EXP, SUPPLIES, POSTAGE	893.44	864.18	988.16	1,000.00
419-2700 PHONE ACCESSORIES - ALL DEPARTMENTS.	5,158.61	416.06	2,810.97	1,000.00
419-2800 TELEPHONE	354.70	420.00	385.00	420.00
419-2900 FUEL			88.50	200.00
419-3100 PROFESSIONAL SERVICES	5,305.19	7,307.12	4,742.62	6,500.00
419-3610 TRAINING	762.06			
419-4008 GOOGLE WORKSPACE EXPENSE	12,721.22	17,477.34	15,816.60	16,000.00
419-4550 SOFTWARE & UPGRADE EXPENSE	10,664.69	2,978.86	2,273.75	5,000.00
419-4555 SOCIAL MEDIA ARCHIVING	4,397.40	4,617.27	4,848.13	5,000.00
419-4560 IT HARDWARE	21,176.16	4,423.24	3,242.74	5,000.00
419-4570 NETWORK EQPT & MAINTENANCE	6,002.61	4,131.77	4,025.10	5,000.00
419-4580 WEB SITE	99.99	4,774.20	4,631.15	5,000.00
419-5001 COMPUTER REPLACEMENT PROGRAM	16,381.24	15,935.38	14,741.10	18,000.00
419-5002 CYBERSECURITY				7,600.00
419-5004 PHONE SYSTEM	14,689.50			
419-5005 AUDIO/ VIDEO SYSTEM	62,589.00			
419-5007 CAMERA REPLACEMENT	2,080.11			
419-5008 PATROL LAPTOPS		29,155.73		15,000.00
419-5009 SERVER UPGRADE		10,480.00	1,823.55	10,000.00
Total I.T. Department	**278,871.78**	**229,505.28**	**175,169.06**	**236,870.00**
Total General government	**278,871.78**	**229,505.28**	**175,169.06**	**236,870.00**
Total Expenditures:	**278,871.78**	**229,505.28**	**175,169.06**	**236,870.00**
Total Change In Net Position	**(278,871.78)**	**(229,505.28)**	**(175,169.06)**	**(236,870.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
Public safety				
Justice court				
420-1103 PERM EMPLOYEES/ REG HOURS	296,725.77	316,242.54	300,842.79	339,000.00
420-1104 PERM EMPLOYEES/ OT HOURS	230.89		174.64	1,000.00
420-1210 COURT OFFICER WAGES	82,717.81	108,474.59	130,434.25	135,000.00
420-1311 LONG TERM DISABILITY	100.41			1,500.00
420-1313 F I C A	22,762.89	23,572.42	22,433.85	26,000.00
420-1314 RETIREMENT/ CITY FOR EMPLOYEE	53,299.94	52,604.84	45,914.58	55,000.00
420-1316 MEDICAL INSURANCE	61,740.24	61,884.26	55,162.53	60,000.00
420-1317 WORKERS COMP.	2,067.22	2,181.65	2,051.90	2,500.00
420-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS				200.00
420-2300 TRAVEL & TRAINING	3,520.23	4,200.98	2,983.88	6,000.00
420-2400 OFFICE EXP, SUPPLIES, POSTAGE	5,770.12	5,640.47	7,260.71	7,000.00
420-2500 EQPMT: SUPPLIES & MAINTENANCE	1,348.80	548.22		600.00
420-2800 TELEPHONE	5,954.74	3,349.47	3,266.93	3,600.00
420-3100 PROFESSIONAL SERVICES	2,931.00	2,235.80	3,529.00	4,500.00
420-4500 SPECIAL DEPARTMENTAL SUPPLIES	33.88			
420-4510 JURY & WITNESS FEES	2,414.03	2,929.41	2,437.46	3,500.00
420-4521 UNIFORMS			410.42	500.00
420-5005 Cubicles				1,000.00
Total Justice court	**541,617.97**	**583,864.65**	**576,902.94**	**646,900.00**
Total Public safety	**541,617.97**	**583,864.65**	**576,902.94**	**646,900.00**
Total Expenditures:	**541,617.97**	**583,864.65**	**576,902.94**	**646,900.00**
Total Change In Net Position	**(541,617.97)**	**(583,864.65)**	**(576,902.94)**	**(646,900.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
Public safety				
Police				
421-1103 PERM EMPLOYEES/ REG HOURS	1,973,877.86	2,146,452.79	2,064,725.47	2,375,000.00
421-1104 PERM EMPLOYEES/ OT HOURS	101,091.20	112,318.47	91,861.20	105,000.00
421-1215 ALCOHOL PATROL WAGES	5,539.83	8,443.66	7,095.66	10,000.00
421-1311 LONG TERM DISABILITY	200.85			10,000.00
421-1313 F I C A	159,137.92	165,981.92	160,106.67	182,000.00
421-1314 RETIREMENT/ CITY FOR EMPLOYEE	514,258.75	581,004.42	522,996.87	600,500.00
421-1316 MEDICAL INSURANCE	609,967.60	669,999.52	628,250.25	680,000.00
421-1317 WORKERS COMP.	28,492.79	29,729.45	28,927.81	33,000.00
421-1319 UNIFORM ALLOWANCE	19,375.00		1,214.86	
421-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS	419.32	583.10	512.46	1,400.00
421-2200 PUBLIC NOTICES				100.00
421-2300 TRAVEL & TRAINING	19,390.68	15,881.15	19,247.98	18,000.00
421-2305 P.O.S.T. Expenses	19,971.74	10,345.54	2,990.89	9,000.00
421-2310 STATE REIMBURSED TRAVEL EXPENS	107.33	1,174.39	1,212.61	500.00
421-2400 OFFICE EXP, SUPPLIES, POSTAGE	14,667.49	9,618.52	9,869.04	10,000.00
421-2500 EQPMT: SUPPLIES & MAINTENANCE	17,939.86	22,078.66	17,757.28	17,000.00
421-2800 TELEPHONE	11,646.22	22,268.02	19,273.08	22,000.00
421-2900 FUEL	80,538.47	77,460.35	63,306.49	75,000.00
421-3100 PROFESSIONAL SERVICES	152.00	533.41		1,000.00
421-3600 EDUCATION	13,852.52	15,243.31	14,401.60	15,000.00
421-3700 MAINTENANCE AGREEMENTS	38,751.48	39,826.47	44,485.37	55,000.00
421-3820 CHILD ABUSE PROGRAM				500.00
421-3822 DARE/NOVA PROGRAM	3,948.79	3,842.47	2,072.92	5,500.00
421-4410 COMMUNITY RELATIONS	450.34	980.00	2,000.00	3,500.00
421-4510 SPECIAL PUBLIC SAFETY	11,566.15	15,999.59	10,994.69	13,000.00
421-4513 CANINE EXPENSE	2,113.47	3,812.66	2,283.68	3,000.00
421-4521 POLICE UNIFORMS & PERSONAL EQPT.	268.47	29,987.71	26,995.08	28,000.00
421-4550 SOFTWARE & UPGRADE EXPENSE		7,914.15	7,858.90	8,000.00
421-4701 CITY SHARE: CONS DISPATCH	158,411.20	160,602.00	164,387.00	170,000.00
421-4800 VEHICLE LEASE PROGRAM	309,414.88	518,471.06	206,907.27	72,000.00
421-4900 NEW VEHICLE PURCHASE		5,950.00	43,887.44	
421-5001 JAG GRANT - 24A187	4,980.00			
421-5002 JAG GRANT - 20A187		4,548.00	4,258.20	
421-5003 TASERS	4,026.00	4,026.80	5,468.80	17,000.00
421-5005 800 MEGAHERTZ RADIO/CAMERAS	17,358.06	8,030.93	2,995.65	9,000.00
421-5015 BALLISTIC VESTS	4,028.55	3,175.30	3,123.84	10,000.00
421-5030 INVESTIGATION DRONE		10,089.97	499.28	5,100.00
421-5043 FIREARMS AMMUNITION	9,368.82	5,000.02	4,788.96	5,000.00
421-5045 FIREARMS - GUNS	79,997.09		9,620.00	10,000.00
421-5046 POLICE GRANT: LICENSE PLATE READER		70,179.12		
421-5057 EMERGENCY MANGMT - TAHL EHLERS			17,566.00	
421-5525 MENTAL WELLNESS GRANT - EXPENSE		20,280.00		2,500.00
421-7001 BEER/ALCOHOL TAX EXPENSE	(3,969.98)	58,058.58	36,719.52	
421-7002 I.C.A.C. GRANT	2,172.09	2,554.45	5,084.36	6,000.00
421-7004 Bryne Grant 23S06			3,297.50	
Total Police	**4,233,512.84**	**4,862,445.96**	**4,259,044.68**	**4,587,600.00**
Total Public safety	**4,233,512.84**	**4,862,445.96**	**4,259,044.68**	**4,587,600.00**
Total Expenditures:	**4,233,512.84**	**4,862,445.96**	**4,259,044.68**	**4,587,600.00**
Total Change In Net Position	**(4,233,512.84)**	**(4,862,445.96)**	**(4,259,044.68)**	**(4,587,600.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
Public safety				
Victims Advocate				
423-1103 PERMANENT EMPLOYEES/ REG HOURS	43,990.19	56,981.30	28,847.18	25,000.00
423-1104 PERMANENT EMPLOYEES/OT	468.90	577.82		
423-1108 STATE GRANT PAYROLL (VOCA)	61,745.56	58,102.58	29,491.33	
423-1311 LONG TERM DISABILITY	100.41			250.00
423-1313 F I C A	7,719.29	7,830.19	4,116.01	4,500.00
423-1314 RETIREMENT/ CITY FOR EMPLOYEE	17,171.56	18,464.22	8,264.55	8,500.00
423-1316 MEDICAL INSURANCE	41,236.54	77,716.83	31,962.22	24,000.00
423-1317 WORKERS COMP.	1,570.75	1,372.50	804.87	800.00
423-1518 STATE GRANT MEDICAL INSURANCE (VOCA)	14,284.80			
423-1520 STATE GRANT EQUIPMENT			2,702.97	4,000.00
423-2300 TRAINING	1,164.29	335.56	409.00	1,500.00
423-2400 OFFICE SUPPLIES, POSTAGE	1,876.26	3,481.43	3,606.85	2,500.00
423-2500 EQPMT: SUPPLIES & MAINTENANCE	1,242.24	1,298.32	532.36	500.00
423-2800 CELL PHONE	1,085.06	2,942.49	1,630.88	1,100.00
423-2900 FUEL	566.38	1,771.51	1,782.13	900.00
423-4200 EMERGENCY CLIENT NEEDS		400.24	341.09	
423-4500 SPECIAL DEPARTMENTAL SUPPLIES	2,232.63	1,725.20	647.23	3,000.00
423-4521 UNIFORMS	353.43	100.00	200.00	300.00
423-4600 V.A. CONTRIBUTION EXPENSE	202.67	50.00		4,000.00
Total Victims Advocate	**197,010.96**	**233,150.19**	**115,338.67**	**80,850.00**
Total Public safety	**197,010.96**	**233,150.19**	**115,338.67**	**80,850.00**
Total Expenditures:	**197,010.96**	**233,150.19**	**115,338.67**	**80,850.00**
Total Change In Net Position	**(197,010.96)**	**(233,150.19)**	**(115,338.67)**	**(80,850.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
Highways and public improvements				
Streets department				
441-1103 PERM EMPLOYEES/ REG HOURS	682,244.56	731,668.15	686,135.49	837,000.00
441-1104 PERM EMPLOYEES/ OT HOURS	18,414.01	12,525.80	13,764.16	16,000.00
441-1202 S.A.A. SEASONAL EMPLOYEE				17,500.00
441-1203 TEMP EMPLOYEES/ REG HOURS	5,796.93	23,116.62	27,259.87	31,000.00
441-1204 TEMP EMPLOYEES/ OT HOURS	768.61	1,607.96	1,792.22	2,200.00
441-1311 LONG TERM DISABILITY	200.84			4,000.00
441-1313 F I C A	53,520.80	56,399.64	53,349.77	65,000.00
441-1314 RETIREMENT/ CITY FOR EMPLOYEE	114,533.06	113,528.20	99,956.73	120,000.00
441-1316 MEDICAL INSURANCE	251,830.69	271,312.86	253,774.99	280,000.00
441-1317 WORKERS COMP.	13,337.06	13,762.76	12,886.29	16,000.00
441-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS	384.94	404.02	283.31	500.00
441-2300 TRAVEL & TRAINING	7,364.72	6,649.19	6,464.01	6,500.00
441-2400 OFFICE SUPPLIES	1,560.85	1,460.70	790.21	1,500.00
441-2500 EQPMT: SUPPLIES & MAINTENANCE	52,332.55	47,227.69	41,945.71	60,000.00
441-2600 MAIN STREET EXPENSE	52,484.94	56,602.78	10,442.76	60,000.00
441-2603 COBBLEROCK	2,392.04	3,577.37	3,164.32	5,000.00
441-2607 MAINTENANCE - AGGIE BLVDE	14,140.49	9,020.96	12,584.65	13,000.00
441-2608 MAINTENANCE - STATE CONTRACT		150.00		
441-2800 TELEPHONE	4,235.40	4,310.67	3,514.75	4,750.00
441-2900 FUEL	35,498.43	31,238.96	24,100.97	37,500.00
441-3100 PROFESSIONAL & TECH SERVICES	10,054.99		10,550.00	10,000.00
441-3110 LAND FILL FEES	1,000.00	2,000.00	2,000.00	2,000.00
441-3610 TRAINING	6,336.72	6,538.00	5,793.00	6,000.00
441-4521 UNIFORMS	5,802.38	5,615.67	4,500.11	6,000.00
441-4530 SPECIAL HIGHWAY SUPPLIES	92,197.45	95,867.04	66,919.38	85,000.00
441-4532 ROAD PAINT STRIPING	50,716.37	64,700.19	63,938.66	70,000.00
441-4536 ADA SIDEWALK REPAIR		17,824.50	24,806.00	25,000.00
441-4537 CURB,GUTTER,SIDEWALK REPLACE	521.33	126,548.56	139,957.98	140,000.00
441-4550 SOFTWARE & UPGRADE EXPENSE	1,067.38	99.00	14.82	11,000.00
441-4630 STREET ENHANCEMENTS	9,850.22	22,942.18	7,262.76	20,000.00
441-4635 LED - CONVERSION		258,664.61		
441-4640 STREET LIGHTING	104,201.37	81,379.20	88,940.16	90,000.00
441-5007 L.E.D. PED Actuated Crossing Sign	7,466.00	7,466.00	7,465.00	7,500.00
441-5009 UTV Utility Maint. Vehicle	27,350.00			
441-5010 1- TON TRUCK REPLACEMENT	30,000.00			
441-5013 STREET SWEEPER			395,098.40	
441-5015 MASTIC MACHINE		31,325.00		
441-5021 G.I.S.	1,337.16	3,389.95	1,754.00	
441-5023 T-REX / DINAH RENOVATION	13,825.00	13,351.29		
441-5024 Zero-Scape		974.49	30,367.19	40,000.00
442-4535 BLUE STAKES	130.10	248.62		
Total Streets department	**1,672,897.39**	**2,123,498.63**	**2,101,577.67**	**2,089,950.00**
Total Highways and public improvements	**1,672,897.39**	**2,123,498.63**	**2,101,577.67**	**2,089,950.00**
Total Expenditures:	**1,672,897.39**	**2,123,498.63**	**2,101,577.67**	**2,089,950.00**
Total Change In Net Position	**(1,672,897.39)**	**(2,123,498.63)**	**(2,101,577.67)**	**(2,089,950.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
Highways and public improvements				
Motor pool				
444-1103 PERM EMPLOYEES/ REG HOURS	72,258.12	75,580.16	77,292.43	89,000.00
444-1104 PERM EMPLOYEES/ OT HOURS	408.04	1,302.22	1,558.30	1,500.00
444-1311 LONG TERM DISABILITY	100.41			500.00
444-1313 F I C A	5,315.19	5,388.09	5,418.78	6,800.00
444-1314 RETIREMENT/ CITY FOR EMPLOYEE	11,850.46	11,678.42	9,884.44	12,000.00
444-1316 MEDICAL INSURANCE	25,990.41	26,628.10	24,477.86	25,000.00
444-1317 WORKERS COMP.	1,233.84	1,601.17	1,669.35	1,000.00
444-2300 TRAVEL & TRAINING	364.98	1,941.73	992.40	2,500.00
444-2400 OFFICE EXP, SUPPLIES, POSTAGE	782.82		480.40	500.00
444-2500 EQPMT: SUPPLIES & MAINTENANCE	16,345.28	30,236.98	31,689.03	25,000.00
444-2800 TELEPHONE	436.96	554.49	471.95	480.00
444-2900 FUEL	1,676.03	2,752.51	1,069.65	2,000.00
444-3610 TRAINING	434.00			
444-4521 UNIFORMS	403.18	444.48	219.96	600.00
444-4522 SMALL TOOLS	539.90	966.15	566.91	1,000.00
444-4550 SOFTWARE & UPGRADE EXPENSE		8,345.00	2,260.57	5,700.00
444-5004 DIAGNOSTIC COMPUTER EQPT.	5,145.41			
444-5008 New Hoist	30,644.13			
Total Motor pool	**173,929.16**	**167,419.50**	**158,052.03**	**173,580.00**
Total Highways and public improvements	**173,929.16**	**167,419.50**	**158,052.03**	**173,580.00**
Total Expenditures:	**173,929.16**	**167,419.50**	**158,052.03**	**173,580.00**
Total Change In Net Position	**(173,929.16)**	**(167,419.50)**	**(158,052.03)**	**(173,580.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
Highways and public improvements				
Parkways/Boulevards				
451-4600 BILLBOARD LEASE	(1,159.28)	(1,197.14)		
Total Parkways/Boulevards	**(1,159.28)**	**(1,197.14)**		
Total Highways and public improvements	**(1,159.28)**	**(1,197.14)**		
Total Expenditures:	**(1,159.28)**	**(1,197.14)**		
Total Change In Net Position	**1,159.28**	**1,197.14**		

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
Innovation Hub				
428-1103 PERM EMPLOYEES/ REG HOURS	45,230.23	48,399.59	42,099.99	46,800.00
428-1104 PERM EMPLOYEES/ OT HOURS	2.46	473.85	506.59	500.00
428-1311 LONG TERM DISABILITY	100.41			250.00
428-1313 F I C A	3,468.15	3,750.31	3,270.88	3,600.00
428-1314 RETIREMENT/ CITY FOR EMPLOYEE	6,846.94	6,718.46	5,811.72	7,000.00
428-1316 MEDICAL INSURANCE	354.86	1,008.90	640.16	500.00
428-1317 WORKERS COMP.	40.77	44.06	38.39	50.00
428-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS	2,123.05	4,971.84	3,499.53	4,000.00
428-2300 TRAVEL / TRAINING	64.74	1,660.21	2,600.73	3,500.00
428-2400 OFFICE EXP, SUPPLIES, POSTAGE	889.79	1,323.55	2,034.47	2,000.00
428-2500 EQPMT: SUPPLIES & MAINTENANCE	30.48	611.35	617.13	2,000.00
428-2800 TELEPHONE	262.09	554.49	424.63	450.00
428-2900 FUEL				400.00
428-3100 PROFESSIONAL SERVICES	1,441.51	846.02	572.46	1,500.00
428-3200 PROFESSIONAL DEVELOPMENT	1,160.72	1,162.57	709.59	1,000.00
428-3900 MARKETING	18,681.85	3,705.07	4,195.91	5,000.00
428-4500 UTILITIES	13,028.04			15,000.00
428-4550 SOFTWARE & UPGRADE EXPENSE	653.18			4,000.00
428-4600 MISCELLANEOUS SUPPLIES	123.75		1,932.55	
428-5001 HUB CAPITAL	448.84	1,088.08	1,290.37	2,000.00
428-5020 DEV PIPELINE	7,849.58	30,000.00		
428-5040 DOWNTOWN PROMOTING -	1,292.70	1,207.01	1,406.22	7,000.00
428-5050 SPEED PITCH CONTEST	312.75	708.17	2,286.41	2,500.00
428-5060 Wildcat Micro Fund			1,479.97	1,500.00
Total Innovation Hub	**104,406.89**	**108,233.53**	**75,417.70**	**110,550.00**
Total Expenditures:	**104,406.89**	**108,233.53**	**75,417.70**	**110,550.00**
Total Change In Net Position	**(104,406.89)**	**(108,233.53)**	**(75,417.70)**	**(110,550.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Expenditures:				
Transfers				
480-7104 TRANSFER TO MBA RESERVE			(739,000.00)	
480-7108 TRANS DEBT SERV: CIB 2020	30,724.99	31,049.99		31,050.00
480-7115 TRANSFER TO CAPITAL PROJECT FUND (CIP FUND 23)	4,046,250.04	1,800,000.00		2,000,000.00
480-7138 TRANS: DEBT 2009 B	13,833.32	1,500.00	1,500.00	38,500.00
480-7142 TRANS: EQUIPMENT REPLACEMENT	150,000.00	445,000.00		200,000.00
480-7144 TRANS: EQUIPMENT REPLACEMENT - VEHICLE LEASE		150,000.00		20,000.00
480-7158 TRANS MBA: SALES TAX FOR BOND	202,500.00	166,154.32	234,571.50	268,000.00
480-7311 CONTRIB TO TRAILS - GREENSPACE (38)	69,399.41	62,732.65		79,500.00
480-7332 CONTRIB TO AIRPORT O & M	200,000.00	200,000.00		200,000.00
480-7336 CONTRIB TO COUNTY: CEMTERY IMP	9,470.34	44,658.98	471.10	15,000.00
480-7337 CONTRIB TO COUNTY: CEMETERY	69,325.68	49,220.13	54,324.40	50,000.00
480-7339 CONTRIB TO U.B.N.S.F.	11,025.00	12,300.00		12,300.00
480-7344 CDA - SALES TAX	83,224.16		79,385.44	
480-7359 LEASE PAYMENTS A - MBA	167,990.16	107,000.00	107,000.00	46,000.00
480-7360 LEASE PAYMENTS B - MBA	119,575.01	119,750.02	119,875.00	120,000.00
Total Transfers	**5,173,318.11**	**3,189,366.09**	**(141,872.56)**	**3,080,350.00**
Total Expenditures:	**5,173,318.11**	**3,189,366.09**	**(141,872.56)**	**3,080,350.00**
Total Change In Net Position	**(5,173,318.11)**	**(3,189,366.09)**	**141,872.56**	**(3,080,350.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Interest				
360-6100 INTEREST EARNINGS	10,638.65	6,962.02		6,000.00
Total Interest	**10,638.65**	**6,962.02**		**6,000.00**
Miscellaneous revenue				
360-6410 SALE OF SURPLUS PROPERTY		500.00		
360-6412 RESTITUTION	1,691.39	1,218.80	1,583.79	1,000.00
Total Miscellaneous revenue	**1,691.39**	**1,718.80**	**1,583.79**	**1,000.00**
Contributions and transfers				
382-8211 DEPT OF CRIMINAL JUSTICE GRANT	70,000.00	70,000.00	76,169.38	70,000.00
382-8212 DUCHESNE COUNTY SHARE	18,700.00	21,315.00	25,400.00	18,700.00
382-8213 UINTAH COUNTY SHARE	11,025.00	12,865.00	17,000.00	12,300.00
382-8214 VERNAL CITY SHARE	11,025.00	12,300.00		12,300.00
382-8215 ROOSEVELT CITY SHARE	18,700.00	12,865.00	17,000.00	18,700.00
382-8216 DAGGETT COUNTY SHARE			4,200.00	
382-8217 A P & P SHARE		12,865.00	15,400.00	
382-8218 NAPLES CITY SHARE	11,025.00	12,865.00	17,000.00	12,300.00
382-8222 MISCELLANEOUS REVENUE			51.46	
Total Contributions and transfers	**140,475.00**	**155,075.00**	**172,220.84**	**144,300.00**
Total Revenue:	**152,805.04**	**163,755.82**	**173,804.63**	**151,300.00**
Expenditures:				
Public safety				
Narcotics Strike Force				
400-1103 PERM EMPLOYEES/ REG HOURS	110,101.25	133,376.60	83,008.63	153,000.00
400-1313 F I C A	8,560.93	10,203.44	6,350.25	9,925.00
400-1317 WORKERS COMP.	1,180.80			2,000.00
400-2300 TRAVEL / TRAINING	17,344.66	2,949.93	14,243.47	2,500.00
400-2400 OFFICE EXP, SUPPLIES, POSTAGE		59.83	84.23	500.00
400-2800 TELEPHONE		150.61		
400-2850 CELLPHONE - SURVEILANCE	1,016.22	1,155.57	1,517.86	1,800.00
400-2900 FUEL		1,060.02	162.00	1,000.00
400-3200 MAINTENANCE AGREEMENTS	1,249.50	1,578.40	1,249.50	1,500.00
400-4100 INSURANCE PREMIUMS	11,105.18	10,706.39	8,536.08	9,500.00
400-4600 MISCELLANEOUS SUPPLIES	1,458.54	512.00	38.19	500.00
400-4610 MISCELLANEOUS SERVICES	10,039.54	4,000.00		9,000.00
400-5001 SURVEILLANCE EQUIPMENT			5,970.00	
Total Narcotics Strike Force	**162,056.62**	**165,752.79**	**121,160.21**	**191,225.00**
Total Public safety	**162,056.62**	**165,752.79**	**121,160.21**	**191,225.00**
Appropriated increase in fund balance				
480-4880 APPROP INCREASE IN FUND BALANC				6,550.00
Total Appropriated increase in fund balance				**6,550.00**
Total Expenditures:	**162,056.62**	**165,752.79**	**121,160.21**	**197,775.00**
Total Change In Net Position	**(9,251.58)**	**(1,996.97)**	**52,644.42**	**(46,475.00)**

Vernal City Corporation

Annual Budget

23 Capital Projects Fund - 07/01/2026 to 06/30/2027

100.00% of the fiscal year has expired

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Intergovernmental revenue				
350-1023 UDOT TPA EAST SIDE STUDY	46,615.00			
350-1030 PICKLEBALL COURT- OUTSIDE FUND	276,280.25			
350-1035 REVENUE - PROPERTY SALE		168,837.00		
361-1045 T-Mobile Hometown Grant		45,000.00		
361-1090 REDEVELOPING GRANT	206,250.00	68,750.00		
361-1100 DISCOVERY TRAIL - REVENUE		480,000.00		
361-3720 VERNAL CITY CONTRIBUTION		1,800,000.00		
361-3730 HAVEN ESTATES REVENUE			4,829.18	
Total Intergovernmental revenue	**529,145.25**	**2,562,587.00**	**4,829.18**	
Contributions and transfers				
350-2300 Misc. Revenue (Grant & Reimbursement)		40,000.00		
380-8101 TRANSFER FROM GENERAL FUND	4,035,700.00			
380-8105 STORMDRAIN FUND REV.	100,000.00			
380-8120 UDOT SAFE SIDEWALKS -500 W.		88,875.00		
Total Contributions and transfers	**4,135,700.00**	**128,875.00**		
Total Revenue:	**4,664,845.25**	**2,691,462.00**	**4,829.18**	
Expenditures:				
General government				
City administration				
400-1103 PERM EMPLOYEES/ REG HOURS		80,422.99	103,306.82	
400-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS (P.M.)		65.00	130.00	
400-2400 OFFICE EXP, SUPPLIES, POSTAGE (P.M.)		34.89		
400-4521 UNIFORMS - PROJECT MANAGER		323.14		
400-4550 SOFTWARE & UPGRADE EXPENSE (P.M.)		260.00		
Total City administration		**81,106.02**	**103,436.82**	
Total General government		**81,106.02**	**103,436.82**	
Parks, recreation, and public property				
Parks				
400-7500 CAPITAL OUTLAY	4,444,532.85	9,388,289.96	846,849.06	
Total Parks	**4,444,532.85**	**9,388,289.96**	**846,849.06**	
Total Parks, recreation, and public property	**4,444,532.85**	**9,388,289.96**	**846,849.06**	
Miscellaneous				
400-3100 PROFESSIONAL SERVICES	138,453.57	3,109.23	201,939.68	
400-3200 ANNUAL TRUST/ BANK FEES		2,000.00	4,000.00	
400-4000 ZIONS BLOCK - UTILITIES	334.26	115.16		
400-4007 COBBLEROCK - UTILITY INFRA.		497.80		
400-4008 COBBLEROCK - WALK & PARKING		4,653.55	3,455.99	
400-4014 LAND ACQUISITION -	109,545.00		194.05	
400-4535 CHIP SEAL - ROADS - ONGOING		13,300.00		
Total Miscellaneous	**248,332.83**	**23,675.74**	**209,589.72**	
Total Expenditures:	**4,692,865.68**	**9,493,071.72**	**1,159,875.60**	
Total Change In Net Position	**(28,020.43)**	**(6,801,609.72)**	**(1,155,046.42)**	

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Charges for services				
361-7010 SID 2013 PMT FROM PPTY OWNERS	6,046.50			6,000.00
Total Charges for services	**6,046.50**			**6,000.00**
Interest				
361-3610 INTEREST ON INVESTMENTS	26,210.03	16,253.32	7,780.01	
Total Interest	**26,210.03**	**16,253.32**	**7,780.01**	
Contributions and transfers				
380-8105 TRANS GEN FUND: CIB 2020	30,724.99	31,049.99		31,000.00
380-8115 TRANS GEN: CIB 2009 B	13,833.32			38,500.00
Total Contributions and transfers	**44,558.31**	**31,049.99**		**69,500.00**
Total Revenue:	**76,814.84**	**47,303.31**	**7,780.01**	**75,500.00**
Expenditures:				
Debt service				
470-6130 2017 ZIONS BOND TRUST FEE'S				1,000.00
470-6210 2020 BOND PRINCIPLE	27,000.00	28,000.00	30,000.00	27,000.00
470-6220 2020 BOND INTEREST	3,724.99	3,049.99	2,350.01	3,725.00
470-6380 CIB 2003B REV. BOND PRINCIPAL				70,000.00
470-6381 CIB 2003B REV. BOND INTEREST				7,275.00
470-6535 CIB 2009B REV BOND	37,000.00	37,000.00	43,296.66	37,000.00
470-6536 CIB 2009B TRUST FEE'S	1,500.00			1,500.00
470-6538 CIB 2014 S.A.A. BOND			6,000.00	6,000.00
470-6600 ILA Naples City Storm Water Crossing			4,612.50	
Total Debt service	**69,224.99**	**68,049.99**	**86,259.17**	**153,500.00**
Total Expenditures:	**69,224.99**	**68,049.99**	**86,259.17**	**153,500.00**
Total Change In Net Position	**7,589.85**	**(20,746.68)**	**(78,479.16)**	**(78,000.00)**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Taxes				
300-1000 OPTION TAX	630.00			
300-2100 UDOT STATE AVIATION FUEL TAX	8,423.75	10,877.19	7,044.42	14,000.00
Total Taxes	**9,053.75**	**10,877.19**	**7,044.42**	**14,000.00**
Intergovernmental revenue				
350-1300 CONTOUR - FAA REIMBURSEMENTS	2,852,940.00	8,728,723.00	4,828,940.00	7,200,000.00
350-1500 FAA GRANTS	704,277.20	616,641.58	946,865.52	700,000.00
350-1600 AIRPORT GRANT #1				5,000.00
350-1700 AIRPORT GRANT #2				11,000.00
350-1800 Airport Development Grant	12,200.00	2,800.00		
Total Intergovernmental revenue	**3,569,417.20**	**9,348,164.58**	**5,775,805.52**	**7,916,000.00**
Charges for services				
300-3100 TERMINAL RENT	77,672.51	100,559.28	87,015.02	80,000.00
300-3200 GROUND LEASE PAYMENTS	33,855.30	14,386.49	22,556.61	20,000.00
300-5100 LANDING FEE'S		24.00		
300-5110 FLOWAGE FEE'S	6,318.16	4,547.86	3,554.42	6,000.00
Total Charges for services	**117,845.97**	**119,517.63**	**113,126.05**	**106,000.00**
Miscellaneous revenue				
300-7000 MISCELLANEOUS INCOME		930.31	552,205.00	1,000.00
Total Miscellaneous revenue		**930.31**	**552,205.00**	**1,000.00**
Contributions and transfers				
300-8100 CONTRIBUTION: COUNTY	1,265,781.43	600,000.00	300,000.00	600,000.00
300-8200 CONTRIBUTION: CITY	200,000.00	200,000.00		200,000.00
300-8900 USE OF BEGINNING FUND BALANCE				381,650.00
Total Contributions and transfers	**1,465,781.43**	**800,000.00**	**300,000.00**	**1,181,650.00**
Total Revenue:	**5,162,098.35**	**10,279,489.71**	**6,748,180.99**	**9,218,650.00**
Expenditures:				
Airport				
400-1103 PERM EMPLOYEES/ REG HOURS	290,803.56	302,915.80	267,950.46	314,500.00
400-1104 PERM EMPLOYEES/ OT HOURS	414.60	1,817.79	1,870.03	2,000.00
400-1311 LONG TERM DISABILITY				1,500.00
400-1313 F I C A	22,580.20	23,159.07	20,740.47	24,000.00
400-1314 RETIREMENT/ CITY FOR EMPLOYEE	31,768.64	34,613.55	27,464.59	50,000.00
400-1316 MEDICAL INSURANCE	76,802.05	78,992.65	57,961.96	40,000.00
400-1317 WORKERS COMP.	4,680.98	4,816.17	4,064.72	4,500.00
400-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS	29.88	5,513.59	4,867.47	5,000.00
400-2300 TRAVEL	3,827.67	2,439.88	5,644.20	6,500.00
400-2400 OFFICE SUPPLIES	9,401.39	4,207.36	829.47	3,500.00
400-2500 ADVERTISING	22,486.66	5,629.43	5,116.46	10,000.00
400-2800 TELEPHONE	3,634.18	2,526.95	2,330.99	3,000.00
400-2900 UTILITIES	34,977.84	28,201.05	28,602.56	35,000.00
400-3100 PROFESSIONAL & TECH SERVICES	37,155.96	22,832.06	6,581.04	10,000.00
400-3200 Red-Tail Flight Expense	130,000.00			
400-3300 Contour Airlines Flight Expenses	2,852,940.00	6,434,711.00	7,285,119.00	7,200,000.00
400-3610 TRAINING	15,418.36	850.00	2,289.33	5,000.00
400-3800 Airport Development Expenses	6,631.10	274.95		3,500.00
400-4100 INSURANCE PREMIUMS	6,301.66	7,917.00	9,694.00	10,000.00
400-4300 BUILDINGS & GROUNDS	37,983.15	76,185.33	38,380.91	45,000.00
400-4350 EQUIPMENT - FUEL, GAS, AND OIL	21,109.22	15,414.93	9,378.93	20,000.00
400-4400 RUNWAYS MAINTENANCE	7,008.12			5,000.00
400-4500 MONITORING SITE-WET LANDS	10,471.50			2,500.00
400-4521 UNIFORMS		772.96	811.33	1,800.00
400-5002 OPERATIONAL SECURITY CAMERAS		415.98		2,500.00
400-5003 OPERATIONAL SECURITY GATES			20,801.00	9,000.00
400-5004 Capital - Heavy Equipment	35,267.74			
400-5010 FIRE FOAM - AIRPORT		17,944.00		20,000.00
400-5017 ELECTRIFICATION INFRASTRUCTURE				75,000.00
400-5018 HANGAR UTILITY - INFRASTRUCTURE	19,081.00	395,379.27	225,320.08	
400-5019 HANGAR BUILDINGS		132,782.16	277,703.64	71,000.00
400-5020 TAXI-WAY "B"		2,148,647.51		
400-5021 TAXI-WAY "C"	375,289.30	11,022.00		
400-5022 TAXI-WAY "D"		144,791.30		

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
400-5050 GA APRON - GRANT AIP 3-49-0037-047-2024		250,001.20	36,619.50	200,000.00
400-5200 Terminal Maintenance	77,172.53	91,418.46	1,500.00	
400-5210 TRAIL FEASIBILITY				10,000.00
400-5300 OFFICE REHAB			279,173.38	60,000.00
400-5500 CAPITAL PROJECTS	59,555.65			
400-6150 DEBT - LEASE EQUIPMENT	38,550.00	7,100.00	14,200.00	15,000.00
400-7136 GRANT # 03-49-0037-42-2019 CON	7,064.00			
Total Airport	**4,238,406.94**	**10,253,293.40**	**8,635,015.52**	**8,264,800.00**
Total Expenditures:	**4,238,406.94**	**10,253,293.40**	**8,635,015.52**	**8,264,800.00**
Total Change In Net Position	**923,691.41**	**26,196.31**	**(1,886,834.53)**	**953,850.00**

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Interest				
300-3610 INTEREST ON INVESTMENTS	12,824.39	8,873.63		
Total Interest	**12,824.39**	**8,873.63**		
Total Revenue:	**12,824.39**	**8,873.63**		
Total Change In Net Position	**12,824.39**	**8,873.63**		

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Intergovernmental revenue				
300-6200 ACTIVE/HEALTHY COMMUNITY GRANT	1,000.00		500.00	
Total Intergovernmental revenue	**1,000.00**		**500.00**	
Interest				
300-6100 INTEREST ON INVESTMENTS	7,372.77	6,101.57		
Total Interest	**7,372.77**	**6,101.57**		
Contributions and transfers				
300-8303 TRANSFER FOR TRAILS - 15% OF 10-310-1303	69,399.41	62,732.65		
Total Contributions and transfers	**69,399.41**	**62,732.65**		
Total Revenue:	**77,772.18**	**68,834.22**	**500.00**	
Expenditures:				
Miscellaneous				
400-5514 PICKLEBALL EXPENSE	10,000.00			
400-5515 ACTIVE/HEALTHY COMMUNITY EXP.	10,231.66	1,553.06	1,944.85	
400-5517 TRAILS EXPENSES -		49,002.75		
Total Miscellaneous	**20,231.66**	**50,555.81**	**1,944.85**	
Total Expenditures:	**20,231.66**	**50,555.81**	**1,944.85**	
Total Change In Net Position	**57,540.52**	**18,278.41**	**(1,444.85)**	

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Interest				
300-6100 INTEREST EARNINGS	14,513.88	7,918.94		
Total Interest	**14,513.88**	**7,918.94**		
Total Revenue:	**14,513.88**	**7,918.94**		
Expenditures:				
Transfers				
400-8300 TRANSFER TO C.I.P.	100,000.00			
Total Transfers	**100,000.00**			
Total Expenditures:	**100,000.00**			
Total Change In Net Position	**(85,486.12)**	**7,918.94**		

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Taxes				
300-3456 TAX INCREMENT - DOWNTOWN: VDTCDRA	93,956.68	169,844.71	186,533.08	50,000.00
300-3750 TAX INCREMENT - TOWN CENTRE: VTCCDA	70,280.78	76,844.09	121,614.86	100,000.00
Total Taxes	**164,237.46**	**246,688.80**	**308,147.94**	**150,000.00**
Total Revenue:	**164,237.46**	**246,688.80**	**308,147.94**	**150,000.00**
Expenditures:				
Miscellaneous				
400-4300 CDRA EXPENSE - TOWN CENTRE	261,062.89		91,448.41	150,000.00
400-4500 CDRA EXPENSE - DOWNTOWN			250.00	
Total Miscellaneous	**261,062.89**		**91,698.41**	**150,000.00**
Total Expenditures:	**261,062.89**		**91,698.41**	**150,000.00**
Total Change In Net Position	**(96,825.43)**	**246,688.80**	**216,449.53**	

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Fines and forfeitures				
300-6100 INTEREST EARNINGS	102,230.16	33,908.77		
Total Fines and forfeitures	**102,230.16**	**33,908.77**		
Total Revenue:	**102,230.16**	**33,908.77**		
Total Change In Net Position	**102,230.16**	**33,908.77**		

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Interest				
300-3610 INTEREST ON INVESTMENT	20,678.74	12,150.81		
Total Interest	**20,678.74**	**12,150.81**		
Contributions and transfers				
300-8200 TRANSFER FROM GENERAL FUND	150,000.00	445,000.00		
300-8250 TRANSFER FROM GENERAL FOR LEASES	30,000.00	150,000.00		
300-8500 TRANSFER FOR FUND 50 VEHICLES	27,765.34	(1,633.50)		
Total Contributions and transfers	**207,765.34**	**593,366.50**		
Total Revenue:	**228,444.08**	**605,517.31**		
Expenditures:				
Miscellaneous				
400-5011 STREETS - Vehicle Purchase			331,384.98	
400-5012 VEHICLE LEASE	251,957.97	186,255.45	61,153.26	
400-5013 WATER & SEWER VEHICLES.		1,625.10		
400-5015 POLICE VEHICLES - LEASE & PURCHASE			1,259,180.98	
Total Miscellaneous	**251,957.97**	**187,880.55**	**1,651,719.22**	
Total Expenditures:	**251,957.97**	**187,880.55**	**1,651,719.22**	
Total Change In Net Position	**(23,513.89)**	**417,636.76**	**(1,651,719.22)**	

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Interest				
300-6100 INTEREST ON INVESTMENTS	4,675.40	4,365.59		
Total Interest	**4,675.40**	**4,365.59**		
Total Revenue:	**4,675.40**	**4,365.59**		
Total Change In Net Position	**4,675.40**	**4,365.59**		

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Change In Net Position				
Revenue:				
Interest				
300-6100 INTEREST ON INVENSTMENTS	124,424.42	47,672.23	600.77	60,000.00
Total Interest	**124,424.42**	**47,672.23**	**600.77**	**60,000.00**
Contributions and transfers				
300-8200 TRANSFER FROM GENERAL FUND	10,550.04			
300-8900 USE OF BEGINNING FUND BALANCE				200,000.00
Total Contributions and transfers	**10,550.04**			**200,000.00**
Total Revenue:	**134,974.46**	**47,672.23**	**600.77**	**260,000.00**
Expenditures:				
Miscellaneous				
400-5520 CRA BOND MAY 2022 PAYMENT - PRINCIPAL	1,000.00	(36,542.91)	1,000.00	36,000.00
400-5521 CRA BOND MAY 2022 PAYMENT - INTEREST	72,488.10	110,143.81	36,220.20	7,500.00
400-5522 ANNUAL TRUST/ BANK FEES 2022 BOND		2,000.00	2,750.00	
400-5525 FACADE GRANT	296,721.28	146,243.60	222,758.18	200,000.00
400-5526 R.I.S.S. GRANT			221,592.05	
Total Miscellaneous	**370,209.38**	**221,844.50**	**484,320.43**	**243,500.00**
Transfers				
480-4500 AFFORDABLE HOUSING CONTRIBUTION			5,000.00	16,500.00
Total Transfers			**5,000.00**	**16,500.00**
Total Expenditures:	**370,209.38**	**221,844.50**	**489,320.43**	**260,000.00**
Total Change In Net Position	**(235,234.92)**	**(174,172.27)**	**(488,719.66)**	

Vernal City Corporation
Annual Budget
50 Utilities Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Income or Expense				
Income From Operations:				
Operating income				
Water - Operating				
371-3701 METERED SALES-RESIDENTIAL	2,112,901.63	2,214,599.49	1,781,616.75	2,000,000.00
371-3702 METERED SALES-COMMERCIAL	840,338.92	897,449.68	691,400.56	810,000.00
371-3703 SERVICE FEES	11,925.00	7,875.00	6,875.00	10,000.00
371-3704 DELINQUENT PENALTIES	23,086.43	20,558.90	12,798.79	20,000.00
371-3705 BULK WATER SALES		31,052.82	14,055.01	
371-3706 MISCELLANEOUS REVENUE	2,845.00	2,340.76	10,010.57	3,000.00
Total Water - Operating	**2,991,096.98**	**3,173,876.65**	**2,516,756.68**	**2,843,000.00**
Sewer - Operating				
373-3731 SEWER CHARGES - RESIDENTAL	1,407,468.38	1,456,890.66	1,253,237.33	1,400,000.00
373-3732 SEWER CHARGES - COMMERCIAL	643,068.57	741,669.13	659,567.78	607,800.00
373-3736 MISCELLANEOUS				800,000.00
Total Sewer - Operating	**2,050,536.95**	**2,198,559.79**	**1,912,805.11**	**2,807,800.00**
Sold Waste				
377-3771 RESIDENTIAL CHARGES	471,024.82	472,679.57	397,175.81	460,000.00
377-3774 GARBAGE CAN RENT	56,255.00	58,335.00	50,390.00	50,000.00
377-3776 RECYCLING PROGRAM - RECYCLOPS	1,548.00	1,440.00	1,320.00	2,000.00
Total Sold Waste	**528,827.82**	**532,454.57**	**448,885.81**	**512,000.00**
Total Operating income	**5,570,461.75**	**5,904,891.01**	**4,878,447.60**	**6,162,800.00**
Operating expense				
Water department				
510-1103 PERM EMPLOYEES/ REG HOURS	342,108.86	398,505.43	382,200.93	376,000.00
510-1104 PERM EMPLOYEES/ OT HOURS	20,383.45	29,840.36	40,777.03	20,000.00
510-1311 LONG TERM DISABILITY	(132.79)			500.00
510-1313 F I C A	31,126.21	29,585.31	30,790.41	29,000.00
510-1314 RETIREMENT/ CITY FOR EMPLOYEE	46,571.06	81,184.46	59,945.03	65,000.00
510-1316 MEDICAL INSURANCE	122,767.95	138,185.19	129,836.86	125,000.00
510-1317 WORKERS COMP.	5,672.96	6,018.53	6,264.57	5,000.00
510-2100 BOOKS, SUBSCRIPT, MEMBERSHIPS	1,625.00	1,410.00	1,618.00	1,750.00
510-2200 PUBLIC NOTICES				250.00
510-2300 TRAVEL & TRAINING	367.00	6,275.40	4,107.17	12,000.00
510-2400 OFFICE EXP, SUPPLIES, POSTAGE	8,173.28	8,346.97	7,024.58	5,000.00
510-2450 MERCHANT BANK FEE'S	15,133.44	20,672.23	34,843.53	20,000.00
510-2500 EQPMT: SUPPLIES & MAINTENANCE	16,419.09	8,198.97	9,467.15	8,000.00
510-2700 UTILITIES	3,391.11	3,775.82	3,054.47	2,700.00
510-2800 TELEPHONE	3,943.64	5,692.52	5,980.16	4,500.00
510-2900 FUEL	15,422.89	12,083.64	24,203.44	12,000.00
510-3000 TREATED WATER COST	905,113.19	1,052,525.80	918,096.55	1,000,000.00
510-3100 PROFESSIONAL SERVICES	36,959.00	28,931.52	5,320.00	30,000.00
510-3105 METERS ANNUAL SUPPORT	14,675.79	15,387.68	15,721.06	13,000.00
510-3110 CONTRACTED LINE REPAIRS	12,230.00	4,380.00		12,000.00
510-3120 LEAD/COPPER SAMPLES	1,117.24	6,438.74	6,282.46	6,000.00
510-3610 TRAINING	2,240.00	2,865.16		
510-4502 WATER BANKING	6,000.00			10,000.00
510-4503 WATER DEPOSIT INTEREST	454.79	(391.67)		
510-4504 SPECIAL WATER SUPPLIES	133,677.85	150,671.86	112,702.95	144,000.00
510-4506 WATER ASSESSMENTS & PURCHASES	25,044.48	76,543.97	54,868.98	50,000.00
510-4507 RED FLEET WATER: PUMPING COST	14,271.18	19,400.83	20,414.64	24,000.00
510-4508 BLOCK #1 RED FLEET 1,000 AF	92,500.00	93,410.00	94,310.00	92,500.00
510-4509 BLOCK #2 RED FLEET - 840 AF	94,693.20	97,132.00	96,213.60	95,000.00
510-4510 TYZACK REACH III - 2,600 AF				1,500.00
510-4521 UNIFORMS	4,320.89	3,023.17	2,053.70	4,000.00
510-4535 BLUE STAKES	3,200.09	2,512.63	4,386.17	5,000.00
510-4550 SOFTWARE UPGRADES	800.00	3,320.17	3,496.99	3,000.00
510-4580 WEB SITE		2,000.00	2,000.00	2,000.00
510-4710 INDIRECT SERVICES	576,000.00			450,000.00
510-4715 INDIRECT SERVICES - C.I.P.				250,000.00
510-4718 INDIRECT SERVICES - EQUIPMENT	27,765.34	(1,633.50)		
510-4765 BAD DEBT EXPENSE	4,094.86	26,777.66	4,678.37	5,000.00
510-4766 DEPRECIATION	605,510.36	592,157.29		600,000.00
510-4768 INTEREST EXPENSE			18,616.16	
510-5002 1 TON UTILITY TRUCK			97,241.89	

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
510-5005 G.I.S - G.P.S	6,618.91	100.00	3,504.00	
510-5009 SCADA SYSTEM		9,993.59	(3,371.17)	
510-5503 ASHLEY SPRINGS SECURITY			1,948.68	20,000.00
510-5504 LEAK DETECTION		20,000.00		20,000.00
510-5507 RADIO READ METERS	67,825.39	43,451.22	65,495.97	90,000.00
510-5509 WATER-FILL STATION	2,523.57	1,095.95	7,767.91	49,000.00
510-6127 WATER BOND SERIES 2002 INT	3,091.66	2,324.99	1,149.98	6,000.00
510-6128 WATER BOND SERIES 2002 PRINCIPAL			46,000.00	50,000.00
510-6130 C.I.B 2009 REVENUE BOND			14,000.00	14,000.00
510-6131 C.I.B 2009B REVENUE BOND			26,000.00	26,000.00
510-6132 C.I.B 2012 REVENUE BOND			174,000.00	174,000.00
510-6134 C.I.B 2014 REVENUE BOND			16,000.00	16,000.00
510-6136 C.I.B 2016 REVENUE BOND			9,000.00	9,000.00
Total Water department	**3,273,700.94**	**3,002,193.89**	**2,558,012.22**	**3,957,700.00**
Sewer department				
520-1103 PERM EMPLOYEES/ REG HOURS	47,193.88	57,300.66	44,029.63	57,000.00
520-1104 PERM EMPLOYEES/ OT HOURS			650.28	500.00
520-1311 LONG TERM DISABILITY	132.79			250.00
520-1313 F I C A	506.39	3,708.16	3,294.85	4,400.00
520-1314 RETIREMENT/CITY FOR EMPLOYEES	5,380.41	9,282.19	6,306.54	7,500.00
520-1316 MEDICAL INSURANCE	18,792.03	18,582.34	17,123.12	20,000.00
520-1317 WORKERS COMP.	910.29	944.66	835.50	1,000.00
520-2300 TRAVEL & TRAINING	973.06	2,929.78	444.00	3,000.00
520-2400 OFFICE EXP, SUPPLIES, POSTAGE	6,522.38	5,656.97	5,356.90	5,000.00
520-2500 EQPMT: SUPPLIES & MAINTENANCE	1,878.71	2,118.80	2,032.84	2,000.00
520-2900 FUEL	9,303.66	7,007.54		6,000.00
520-3100 PROFESSIONAL SERVICES				6,000.00
520-4514 SPECIAL SEWER SUPPLIES	9,847.84	3,109.03	11,609.22	20,000.00
520-4515 SEWER LINE CONTRACTED REPAIR	4,587.50	17,825.00		20,000.00
520-4517 SEWER MANAGEMENT BOARD M & O	1,037,998.95	989,540.62	1,047,835.34	1,025,000.00
520-4521 UNIFORMS			157.62	450.00
520-4710 INDIRECT SERVICES	312,000.00			240,000.00
520-4715 INDIRECT SERVICES - C.I.P.				100,000.00
520-4718 INDIRECT SERVICES - VEHICLE LEASES		812.55		
520-4766 DEPRECIATION	237,667.07	243,604.16		240,000.00
520-5002 SEWER MAIN LINE CAMERA			24,585.00	
520-5023 Communication Headsets- Sewer	4,300.00			
520-5025 PUSH CAMERA				26,000.00
520-5505 CONTRACT CLEANING SEWER LINES	70,112.62	70,563.52	69,991.48	70,000.00
520-6000 100 N SEWER LATERAL FINANCING PROGRAM			21,000.00	
520-6012 W Q: SEWER INSP BOND PRINCIPLE				10,000.00
520-6122 W Q: SEWER INSP BOND INTEREST	(204.17)			1,000.00
520-6123 SEWER BOND CIB 2002 B			36,000.00	35,000.00
520-6126 SEWER BOND CIB 2006			35,000.00	35,000.00
520-6127 SEWER BOND 2009 PYMNT			11,000.00	11,000.00
520-6128 SEWER BOND 2016 PYMNT			22,000.00	22,000.00
Total Sewer department	**1,767,903.41**	**1,432,985.98**	**1,359,252.32**	**1,968,100.00**
Solid waste department				
570-2400 OFFICE EXP, SUPPLIES, POSTAGE	6,153.08	6,093.37	5,356.87	5,250.00
570-3100 PROFESSIONAL SERVICES	472,328.02	412,147.22	422,666.13	450,000.00
570-4535 RECYCLOPS EXPENSE	1,396.50	1,365.00	1,260.00	2,000.00
570-4710 INDIRECT SERVICE	36,000.00			36,000.00
Total Solid waste department	**515,877.60**	**419,605.59**	**429,283.00**	**493,250.00**
Total Operating expense	**5,557,481.95**	**4,854,785.46**	**4,346,547.54**	**6,419,050.00**
Total Income From Operations:	**12,979.80**	**1,050,105.55**	**531,900.06**	**(256,250.00)**
Non-Operating Items:				
Non-operating income				
Water - Non-Operating				
372-3711 INTEREST EARNINGS	179,700.44	136,373.31		60,000.00
372-3713 IMPACT FEES	29,250.00	21,000.00	40,225.00	20,000.00
372-3714 MISCELLANEOUS REVENUE	92.42	54,758.83		
372-3719 CIB GRANT: CIB #1 2022		120,424.70	1,649,669.76	
372-3720 CIB GRANT: CIB #2 2022			2,489,644.04	
372-3726 JOINT WATER 2000 W PAYMNT	7,980.00	7,980.00		7,980.00

	2024 FY Actual	2025 FY Actual	2026 FY Actual	2027 FY Budget
Total Water - Non-Operating	**217,022.86**	**340,536.84**	**4,179,538.80**	**87,980.00**
Sewer - Non-Operating				
374-3741 INTEREST EARNINGS		10,656.86		12,000.00
374-3745 IMPACT FEES	48,625.00	63,500.00	80,950.00	50,000.00
374-3748 PROFIT/(LOSS) FROM AVSMB	155,120.67	198,392.67		100,000.00
374-3756 JOINT SEWER 2000 W PAYMNT	6,270.00	6,270.00		6,270.00
Total Sewer - Non-Operating	**210,015.67**	**278,819.53**	**80,950.00**	**168,270.00**
Total Non-operating income	**427,038.53**	**619,356.37**	**4,260,488.80**	**256,250.00**
Total Non-Operating Items:	**427,038.53**	**619,356.37**	**4,260,488.80**	**256,250.00**
Total Income or Expense	**440,018.33**	**1,669,461.92**	**4,792,388.86**	