



# FRUIT HEIGHTS CITY COUNCIL MEETING AGENDA

Notice is hereby given that the Fruit Heights City Council will hold a regular meeting at 7:00pm on **June 16, 2026**, at Fruit Heights City Hall, 910 South Mountain Road Fruit Heights City Utah.

Fruit Heights City is now streaming City Council Meetings on its YouTube Channel. Please follow us at <https://www.youtube.com/@fruitheightscity9716/streams>

## **1. CALL TO ORDER: Mayor Jeanne Groberg**

- 1.1 Pledge of Allegiance (Gary)
- 1.2 Prayer or Thought (David)
- 1.3 Roll call (Darren)

## **2. DECLARATION OF CONFLICT(S) OF INTEREST**

## **3. REPORTS**

- 3.1 Council Members
- 3.2 Mayor
- 3.3 Staff

## **4. PUBLIC COMMENT PERIOD**

The public may address the City Council regarding issues that are or are not on the agenda. Please limit comments to 3 minutes. Please state your name and address of residence for the record. **No actions may be taken on items not specifically listed on the agenda. (30 minutes limit)**

## **5. PRESENTATIONS**

## **6. PUBLIC HEARING**

- 6.1 Amendment to FY 2025-2026 Budget (Resolution 2026-10)
- 6.2 Adopting FY 2027 Operating Budget and Certified Tax Rate # 0.001693 (Resolution 2026-11)

## **7. DISCUSSION ITEMS**

Discussion items to be considered.

- 7.1 Amendment to FY 2025-2026 Budget (Resolution 2026-10)
- 7.2 Adopting FY 2027 Operating Budget and Certified Tax Rate # 0.001693 (Resolution 2026-11)

## **8. ACTION ITEMS**

- 8.1 Approve/Deny Resolution 2026-10 Amendment to FY 2025-2026 Budget
- 8.2 Approve/ Resolution 2026-11 Deny Adopting FY 2027 Operating Budget and Certified Tax Rate # 0.001693
- 8.3 Approve June 2, 2026, City Council Minutes

## **9. TABLED ITEMS**

## **10. NEW BUSINESS FOR UPCOMING MEETING – NO ACTION (15 minutes limit)**

## **11. CALENDAR ITEMS**

- June 19, 2026, Juneteenth office will be closed
- June 23, 2026, Primary Election
- June 29, 2026, America 250 Celebrating Country, and Home 5:30 to 8:30pm at City Hall
- June 30, 2026, Planning Commission Meeting
- July 3, 2026 office will be closed to observe the 4<sup>th</sup> of July

July 7, 2026 City Council Meeting

## **12. CLOSED SESSION**

The City Council may vote to discuss matters in a closed session for reasons allowed by law, including, but not limited to, the provisions of Utah Code § 52-4-205 of the Open and Public Meetings Act, and for attorney-client matters that are privileged pursuant to Utah Code § 78B-1-137.

## **13. ADJOURNMENT**

### **CERTIFICATE OF POSTING**

**I HEREBY CERTIFY** that this notice and agenda was posted at Fruit Heights City Hall, on the City's website, [www.fruitheights.gov](http://www.fruitheights.gov), as well as posted on the Utah State Public Notice website in accordance with the requirements of the Utah Open and Public Meetings Act, including, but not limited to, provisions of Utah Code §52-4-202.

(This Agenda posted June 12, 2026)

Hailee Ballingham

Hailee Ballingham - Deputy Recorder

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should contact the Fruit Heights City Manager, Darren Frandsen at (801)546-0861 at least 24 hours prior to the meeting.

### **Helpful Links.**

Fruit Heights City Website: <https://www.fruitheights.gov/>

Fruit Heights City YouTube Channel: <https://www.youtube.com/channel/UCalqHYd0U5RCpaDo8rquABw>

Fruit Heights City Facebook Page: <https://www.facebook.com/FruitHeightsCityGovernment>

Fruit Heights City Twitter/ X Page: <https://x.com/FruitHeightsGov>

Fruit Heights City Instagram Page: <https://www.instagram.com/fruitheightscity/>

FRUIT HEIGHTS CITY  
2026 BUDGET AMENDMENTS  
16,2026

FY  
June

GENERAL FUND

The budget amendments below are proposed in the General Fund for the following reasons: Attorney services are expected to be higher than budgeted

| Expenses:         |           | Increase     | Decrease | Ending Account Budget |
|-------------------|-----------|--------------|----------|-----------------------|
| Contract Services |           |              |          |                       |
| Attorney          | 10-47-310 | \$ 25,000.00 |          | \$ 63,000.00          |

WATER FUND

The budget amendments below are proposed in the Water Fund for the following reasons: 1)Impact fee money project was not started/completed. 2)Equipment, Supplies and Maintenance costs are expected to be higher than budgeted 3)Building & Grounds & Maintenance

| Revenue                        |           | Increase     | Decrease      | Ending Account Budget |
|--------------------------------|-----------|--------------|---------------|-----------------------|
| Expenses:                      |           |              |               |                       |
| Transmission & Distribution    |           |              |               |                       |
| Equip Supplies and Maintenance | 51-84-250 | \$ 45,000.00 |               | \$ 95,000.00          |
| Capital Outlay Impact Fee      | 51-84-735 |              | \$ 107,000.00 | \$ -                  |

**Fruit Heights City**

**Resolution No 2026-10**

**A RESOLUTION TO AMENDING THE FY 2025-2026 BUDGET OF FRUIT  
HEIGHTS CITY**

**WHEREAS**, pursuant to state law Fruit Heights City has Adopted a city budget for the fiscal year ending June 30, 2026; and

**WHEREAS**, needs have arisen that require the review and amendment of the 2025-2026 budget of Fruit Heights City; and

**WHEREAS**, the Fruit Heights City Council has reviewed the proposed amendments and has determined that the fiscal integrity of the city requires that the amendment be made; and

**WHEREAS**, all required notices have been provided and public hearings have been held on June 16, 2026 in accordance with law in order to amend the 2025-2026 Budget of Fruit Heights City;

**NOW THEREFORE**, BE IT RESOLVED BY THE CITY COUNCIL OF FRUIT HEIGHTS CITY, STATE OF UTAH, AS FOLLOWS:

**Section 1 Budget Amendment.** The budget for fiscal year 2025-2026 of Fruit Heights City is hereby amended as set forth in Exhibit "A" attached hereto and incorporated herein by reference.

**Section 2. Severability.** If any section, part or provision of this resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

**Section 3. Effective Date.** This Resolution shall become effective immediately upon its approval.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF FRUIT HEIGHTS CITY, STATE OF UTAH  
THE 16<sup>TH</sup> DAY OF JUNE 2026**

ATTEST:

Fruit Heights City Council

By: \_\_\_\_\_  
Darren Frandsen, City Recorder

By: \_\_\_\_\_  
Jeanne Groberg, Mayor

{SEAL}

City Council Vote:

|                |           |          |               |
|----------------|-----------|----------|---------------|
| Eileen Moss    | Yes _____ | No _____ | Abstain _____ |
| David Hale     | Yes _____ | No _____ | Abstain _____ |
| Blake Winslow  | Yes _____ | No _____ | Abstain _____ |
| Gary Anderson  | Yes _____ | No _____ | Abstain _____ |
| Mark Cottrell  | Yes _____ | No _____ | Abstain _____ |
| Jeanne Groberg | Yes _____ | No _____ | Abstain _____ |
| (to break tie) |           |          |               |

DEPOSITED in the office of the City Recorder this \_\_\_\_\_  
day of June 2026

ATTEST:

RECORDED this \_\_\_\_\_ day of June 2026

Hailee Ballingham, City Deputy Recorder

DRAFT

**FRUIT HEIGHTS CITY CORPORATION**  
**GENERAL FUND**

**REVENUES**

**TAXES**

|                                        | FY25<br>ACTUAL      | FY26<br>BUDGET   | FY26<br>ESTIMATES | FY27<br>BUDGET   |
|----------------------------------------|---------------------|------------------|-------------------|------------------|
| 10-31-100 GENERAL PROPERTY TAXES       | 1,480,232.66        | 1,400,000        | 1,400,000         | 1,420,000        |
| 10-31-110 FEE'S IN LIEU                | 76,552.09           | 65,000           | 17,498            | 65,000           |
| 10-31-200 DELINQUENT PRIOR YEARS TAXES | 18,458.61           | 8,000            | 301,030           | 6,000            |
| 10-31-300 GENERAL SALES & USE TAXES    | 1,134,512.00        | 1,100,000        | 1,074,763         | 1,125,000        |
| <b>TOTAL TAXES</b>                     | <b>2,709,755.36</b> | <b>2,573,000</b> | <b>2,793,291</b>  | <b>2,616,000</b> |

**LICENSES AND PERMITS**

|                                       |                  |               |                |                |
|---------------------------------------|------------------|---------------|----------------|----------------|
| 10-32-100 BUSINESS LICENSES & PERMITS | 8,185.00         | 5,000         | 6,447          | 7,500          |
| 10-32-105 APPLICATION FEE             | 3,750.00         | 2,000         | 6,000          | 4,000          |
| 10-32-210 BUILDING PERMIT FEES        | 35,541.18        | 50,000        | 107,804        | 75,000         |
| 10-32-215 EXCAVATION FEE              | 1,885.28         | 2,000         | 2,055          | 2,000          |
| 10-32-300 CABLE RENT & FRANCHISE FEES | 45,863.20        | 40,000        | 40,000         | 60,000         |
| <b>TOTAL LICENSES AND PERMITS</b>     | <b>95,224.66</b> | <b>99,000</b> | <b>162,306</b> | <b>148,500</b> |

**INTERGOVERNMENTAL REVENUE**

|                                        |                   |                |               |                |
|----------------------------------------|-------------------|----------------|---------------|----------------|
| 10-33-585 LOCAL OPTION TAX             | 105,791.45        | 103,000        | 79,132        | 103,000        |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>105,791.45</b> | <b>103,000</b> | <b>79,132</b> | <b>103,000</b> |

**CHARGES FOR SERVICES**

|                                             |                   |                |                |                |
|---------------------------------------------|-------------------|----------------|----------------|----------------|
| 10-34-110 CONVENIENCE FEE (Credit Card Fee) | 1,488.51          | 750            | 5,432          | 4,000          |
| 10-34-130 SUBDIVISION/ENGINEERING FEES      | 17,748.74         | 30,000         | 22,965         | 15,000         |
| 10-34-240 INSPECTION FEES                   | 55,656.50         | 40,000         | 75,571         | 50,000         |
| 10-34-740 PARK & RESERVATIONS FEES          | 6,362.50          | 3,500          | 2,739          | 1,200          |
| 10-34-910 ADMIN COST SHARE - WATER FUND     | 271,999.96        | 283,000        | 240,000        | 270,000        |
| 10-34-920 ADMIN COST SHARE - SEWER FUND     | 37,500.00         | 40,100         | 40,100         | 101,700        |
| 10-34-925 ADMIN CST SHARE - STRM DRN FND    | 157,999.99        | 167,000        | 140,000        | 150,000        |
| 10-34-930 ADMIN COSTS - SOLID WASTE         | 28,500.00         | 74,400         | 74,400         | 76,400         |
| 10-34-940 BLDG COST SHARE - WATER FUND      | 49,999.96         | 50,000         | 50,000         | 50,100         |
| 10-34-950 BLDG COST SHARE - SEWER FUND      | 12,499.96         | 12,400         | 12,400         | 19,300         |
| 10-34-960 BLDG COST SHARE-STRM DRN FUND     | 34,999.96         | 35,100         | 35,100         | 31,800         |
| 10-34-970 BLDG COST SHARE-SOLID WSTE FND    | 12,499.99         | 14,100         | 14,100         | 14,000         |
| <b>TOTAL CHARGES FOR SERVICES</b>           | <b>687,256.07</b> | <b>750,350</b> | <b>712,807</b> | <b>783,500</b> |

**FY2026 PROPOSED AMENDMENTS**

| FY26 ACTUALS<br>THRU May | FY26<br>ESTIMATES | FY26<br>BUDGET   | (UNDER)/<br>OVER | PROPOSED<br>AMENDMENT |
|--------------------------|-------------------|------------------|------------------|-----------------------|
| 1,201,310                | 1,400,000         | 1,400,000        | -                |                       |
| 16,040                   | 17,498            | 65,000           | (47,502)         |                       |
| 300,030                  | 301,030           | 8,000            | 293,030          |                       |
| 985,200                  | 1,074,763         | 1,100,000        | (25,237)         |                       |
| <b>2,502,580</b>         | <b>2,793,291</b>  | <b>2,573,000</b> | <b>220,291</b>   | <b>-</b>              |
| 5,910                    | 6,447             | 5,000            | 1,447            |                       |
| 5,500                    | 6,000             | 2,000            | 4,000            |                       |
| 98,820                   | 107,804           | 50,000           | 57,804           |                       |
| 1,883                    | 2,055             | 2,000            | 55               |                       |
| 78,038                   | 40,000            | 40,000           | -                |                       |
| <b>190,152</b>           | <b>162,306</b>    | <b>99,000</b>    | <b>63,306</b>    | <b>-</b>              |
| 72,537                   | 79,132            | 103,000          | (23,868)         |                       |
| <b>72,537</b>            | <b>79,132</b>     | <b>103,000</b>   | <b>(23,868)</b>  | <b>-</b>              |
| 4,979                    | 5,432             | 750              | 4,682            |                       |
| 21,051                   | 22,965            | 30,000           | (7,035)          |                       |
| 69,273                   | 75,571            | 40,000           | 35,571           |                       |
| 2,511                    | 2,739             | 3,500            | (761)            |                       |
| 235,833                  | 240,000           | 283,000          | (43,000)         |                       |
| 33,417                   | 40,100            | 40,100           | -                |                       |
| 139,167                  | 140,000           | 167,000          | (27,000)         |                       |
| 62,000                   | 74,400            | 74,400           | -                |                       |
| 41,667                   | 50,000            | 50,000           | -                |                       |
| 10,333                   | 12,400            | 12,400           | -                |                       |
| 29,250                   | 35,100            | 35,100           | -                |                       |
| 11,750                   | 14,100            | 14,100           | -                |                       |
| <b>661,231</b>           | <b>712,807</b>    | <b>750,350</b>   | <b>(37,543)</b>  |                       |

**FRUIT HEIGHTS CITY CORPORATION**  
**GENERAL FUND**

|                                          | FY2027 TENTATIVE BUDGET |                  |                   |                  | FY2026 PROPOSED AMENDMENTS |                   |                  |                  |                       |
|------------------------------------------|-------------------------|------------------|-------------------|------------------|----------------------------|-------------------|------------------|------------------|-----------------------|
|                                          | FY25<br>ACTUAL          | FY26<br>BUDGET   | FY26<br>ESTIMATES | FY27<br>BUDGET   | FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET   | (UNDER)/<br>OVER | PROPOSED<br>AMENDMENT |
| <b>MISCELLANEOUS</b>                     |                         |                  |                   |                  |                            |                   |                  |                  |                       |
| 10-36-100 INTEREST EARNINGS              | 45,721.03               | 100,000          | -                 | 100,000          | 74,143                     |                   | 100,000          | (100,000)        |                       |
| 10-36-400 SALE OF FIXED ASSETS           | 0.00                    | -                | 155,200           | -                | 155,200                    | 155,200           | -                | 155,200          |                       |
| 10-36-650 DONATIONS                      | 11,620.99               | -                | 6,180             | 25,000           | 5,665                      | 6,180             | -                | 6,180            |                       |
| 10-36-700 LEASE & OTHER FINANCE PROCEEDS | 104,082.00              | 100,000          | 100,000           |                  | -                          | 100,000           | 100,000          | -                |                       |
| 10-36-900 FEES FROM RENT OF BUILDING     | 1,810.00                | 2,000            | 2,629             | 2,800            | 2,410                      | 2,629             | 2,000            | 629              |                       |
| 10-36-990 SUNDRY REVENUES                | 20,952.93               | 25,000           | 37,394            | 28,000           | 34,278                     | 37,394            | 25,000           | 12,394           |                       |
| <b>TOTAL MISCELLANEOUS</b>               | <b>184,186.95</b>       | <b>227,000</b>   | <b>301,403</b>    | <b>155,800</b>   | <b>271,696</b>             | <b>301,403</b>    | <b>227,000</b>   | <b>74,403</b>    | <b>-</b>              |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |                         |                  |                   |                  |                            |                   |                  |                  |                       |
| 10-39-650 PRIOR YEARS SURPLUS GEN. FUND  | 0.00                    | 329,800          | -                 |                  | -                          | -                 | 329,800          | (329,800)        |                       |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> | <b>0.00</b>             | <b>329,800</b>   | <b>-</b>          | <b>-</b>         | <b>-</b>                   | <b>-</b>          | <b>329,800</b>   | <b>(329,800)</b> | <b>-</b>              |
| <b>TOTAL FUND REVENUE</b>                | <b>3,782,214.49</b>     | <b>4,082,150</b> | <b>4,048,939</b>  | <b>3,806,800</b> | <b>3,698,196</b>           | <b>4,048,939</b>  | <b>4,082,150</b> | <b>(33,211)</b>  |                       |
| <b>EXPENDITURES</b>                      |                         |                  |                   |                  |                            |                   |                  |                  |                       |
| <b>LEGISLATIVE</b>                       |                         |                  |                   |                  |                            |                   |                  |                  |                       |
| 10-41-110 SALARIES - MAYOR AND COUNCIL   | 34,418.52               | 38,500           | 31,364            | 40,000           | 28,750                     | 31,364            | 38,500           | (7,136)          |                       |
| 10-41-130 EMPLOYEE BENEFITS              | 2,639.21                | 3,000            | 2,645             | 3,500            | 2,424                      | 2,645             | 3,000            | (355)            |                       |
| 10-41-210 BOOKS/SUBS/MEMBERSHIPS         | 0.00                    | -                | -                 | -                | -                          | -                 | -                | -                |                       |
| 10-41-220 PUBLIC NOTICES                 | 88.39                   | 200              | -                 | 150              | -                          | -                 | 200              | (200)            |                       |
| 10-41-230 TRAVEL, EDUCATION              | 453.17                  | 3,000            | 606               | 2,500            | 555                        | 606               | 3,000            | (2,394)          |                       |
| 10-41-240 OFFICE SUPPLIES AND EXPENSES   | -126.74                 | -                | -                 | -                |                            | -                 | -                | -                |                       |
| <b>TOTAL LEGISLATIVE</b>                 | <b>37,472.55</b>        | <b>44,700</b>    | <b>34,614</b>     | <b>46,150</b>    | <b>31,730</b>              | <b>34,614</b>     | <b>44,700</b>    | <b>(10,086)</b>  | <b>-</b>              |
| <b>ADMINISTRATION</b>                    |                         |                  |                   |                  |                            |                   |                  |                  |                       |
| 10-43-110 SALARIES AND WAGES             | 142,278.34              | 163,000          | 140,955           | 163,700          | 129,209                    | 140,955           | 163,000          | (22,045)         |                       |
| 10-43-130 EMPLOYEE BENEFITS              | 85,863.88               | 105,000          | 85,584            | 109,100          | 78,452                     | 85,584            | 105,000          | (19,416)         |                       |
| 10-43-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP | 168.10                  | 350              | 60                | 350              | 55                         | 60                | 350              | (290)            |                       |
| 10-43-230 TRAVEL, EDUCATION              | 4,663.00                | 7,500            | 7,082             | 10,000           | 6,492                      | 7,082             | 7,500            | (418)            |                       |
| 10-43-310 PROFESSIONAL & TECH SERVICES   | 3,240.00                | 15,000           | 2,804             | 7,500            | 2,570                      | 2,804             | 15,000           | (12,196)         |                       |
| <b>TOTAL ADMINISTRATION</b>              | <b>236,213.32</b>       | <b>290,850</b>   | <b>236,484</b>    | <b>290,650</b>   | <b>216,777</b>             | <b>236,484</b>    | <b>290,850</b>   | <b>(54,366)</b>  | <b>-</b>              |

**FRUIT HEIGHTS CITY CORPORATION  
GENERAL FUND**

|                                          | FY2027 TENTATIVE BUDGET |                |                   |                | FY2026 PROPOSED AMENDMENTS |                   |                |                  |                       |
|------------------------------------------|-------------------------|----------------|-------------------|----------------|----------------------------|-------------------|----------------|------------------|-----------------------|
|                                          | FY25<br>ACTUAL          | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET | FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/<br>OVER | PROPOSED<br>AMENDMENT |
| <b>TREASURER</b>                         |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-44-110 SALARIES AND WAGES             | 54,329.42               | 60,000         | 46,713            | 48,700         | 42,820                     | 46,713            | 60,000         | (13,287)         |                       |
| 10-44-130 EMPLOYEE BENEFITS              | 24,204.23               | 36,000         | 15,630            | 48,500         | 14,328                     | 15,630            | 36,000         | (20,370)         |                       |
| 10-44-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP | 0.00                    | 100            | -                 | 100            | -                          | -                 | 100            | (100)            |                       |
| 10-44-230 TRAVEL, EDUCATION              | 0.00                    | 1,500          | 22                | 1,000          | 20                         | 22                | 1,500          | (1,478)          |                       |
| 10-44-340 MILEAGE                        | 0.00                    | -              | -                 | -              | -                          | -                 | -              | -                |                       |
| <b>TOTAL TREASURER</b>                   | <b>78,533.65</b>        | <b>97,600</b>  | <b>62,365</b>     | <b>98,300</b>  | <b>57,168</b>              | <b>62,365</b>     | <b>97,600</b>  | <b>(35,235)</b>  | <b>-</b>              |
| <b>RECORDER/PUBLIC OUTREACH</b>          |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-45-110 SALARIES AND WAGES             | 55,743.73               | 66,000         | 52,459            | 66,000         | 48,088                     | 52,459            | 66,000         | (13,541)         |                       |
| 10-45-130 EMPLOYEE BENEFITS              | 4,388.61                | 10,000         | 4,107             | 12,000         | 3,765                      | 4,107             | 10,000         | (5,893)          |                       |
| 10-45-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP | 3,772.67                | 8,500          | 2,677             | 7,000          | 2,454                      | 2,677             | 8,500          | (5,823)          |                       |
| 10-45-230 TRAVEL, EDUCATION              | 0.00                    | 1,500          | -                 | 500            | -                          | -                 | 1,500          | (1,500)          |                       |
| <b>TOTAL RECORDER/PUBLIC OUTREACH</b>    | <b>63,905.01</b>        | <b>86,000</b>  | <b>59,244</b>     | <b>85,500</b>  | <b>54,307</b>              | <b>59,244</b>     | <b>86,000</b>  | <b>(26,756)</b>  | <b>-</b>              |
| <b>AUDITING</b>                          |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-46-310 PROFESSIONAL & TECH SERVICES   | 11,425.00               | 20,000         | 15,000            | 20,000         | 15,000                     | 15,000            | 20,000         | (5,000)          |                       |
| <b>TOTAL AUDITING</b>                    | <b>11,425.00</b>        | <b>20,000</b>  | <b>15,000</b>     | <b>20,000</b>  | <b>15,000</b>              | <b>15,000</b>     | <b>20,000</b>  | <b>(5,000)</b>   | <b>-</b>              |
| <b>ATTORNEY</b>                          |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-47-310 PROFESSIONAL & TECH SERVICES   | 42,417.00               | 38,000         | 51,970            | 40,000         | 47,639                     | 51,970            | 38,000         | 13,970           | 63,000                |
| <b>TOTAL ATTORNEY</b>                    | <b>42,417.00</b>        | <b>38,000</b>  | <b>51,970</b>     | <b>40,000</b>  | <b>47,639</b>              | <b>51,970</b>     | <b>38,000</b>  | <b>13,970</b>    | <b>63,000</b>         |
| <b>CITY HALL OPERATIONS</b>              |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-48-210 VETERAN'S MEMORIAL             | 19,294.05               | 600            | 436               | 600            | 400                        | 436               | 600            | (164)            |                       |
| 10-48-266 MAINT AGREEMENT-COPIER         | 2,827.82                | 2,800          | 3,517             | 2,900          | 3,224                      | 3,517             | 2,800          | 717              |                       |
| 10-48-270 UTILITIES                      | 6,038.23                | 7,000          | 5,796             | 7,000          | 5,313                      | 5,796             | 7,000          | (1,204)          |                       |
| 10-48-551 CLEANING - LABOR AND SUPPLIES  | 4,738.93                | 7,200          | 4,909             | 7,500          | 4,500                      | 4,909             | 7,200          | (2,291)          |                       |
| 10-48-555 BLDG MAINTENANCE/REPAIRS       | 8,890.44                | 45,000         | 4,147             | 15,000         | 3,801                      | 4,147             | 45,000         | (40,853)         |                       |
| 10-48-610 MISCELLANEOUS EXPENSES         | 1,540.38                | 1,500          | 1,151             | 1,500          | 1,055                      | 1,151             | 1,500          | (349)            |                       |
| 10-48-720 CAPITAL OUTLAY                 | 18,712.01               | 25,000         | 6,224             | 35,000         | 5,705                      | 6,224             | 25,000         | (18,776)         |                       |
| <b>TOTAL CITY HALL OPERATIONS</b>        | <b>62,041.86</b>        | <b>89,100</b>  | <b>26,180</b>     | <b>69,500</b>  | <b>23,998</b>              | <b>26,180</b>     | <b>89,100</b>  | <b>(62,920)</b>  | <b>-</b>              |

**FRUIT HEIGHTS CITY CORPORATION**  
**GENERAL FUND**

|                                              | FY2027 TENTATIVE BUDGET |                |                   |                | FY2026 PROPOSED AMENDMENTS |                   |                |                  |                       |
|----------------------------------------------|-------------------------|----------------|-------------------|----------------|----------------------------|-------------------|----------------|------------------|-----------------------|
|                                              | FY25<br>ACTUAL          | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET | FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/<br>OVER | PROPOSED<br>AMENDMENT |
| <b>EMERGENCY PREPAREDNESS</b>                |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-49-230 TRAVEL & EDUCATION                 | 0.00                    | 500            | -                 | 500            | -                          | -                 | 500            | (500)            |                       |
| 10-49-250 EQUIP - SUPPLIES & MAINTENANCE     | 210.75                  | 500            | -                 | 500            | -                          | -                 | 500            | (500)            |                       |
| <b>TOTAL EMERGENCY PREPAREDNESS</b>          | <b>210.75</b>           | <b>1,000</b>   | <b>-</b>          | <b>1,000</b>   | <b>-</b>                   | <b>-</b>          | <b>1,000</b>   | <b>(1,000)</b>   | <b>-</b>              |
| <b>NON-DEPARTMENTAL</b>                      |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-50-110 SALARIES AND WAGES                 | 30,188.42               | 37,500         | 26,778            | 38,000         | 24,546                     | 26,778            | 37,500         | (10,722)         |                       |
| 10-50-130 BENEFITS                           | 13,364.62               | 16,500         | 11,351            | 19,100         | 10,405                     | 11,351            | 16,500         | (5,149)          |                       |
| 10-50-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP     | 5,821.80                | 1,700          | 4,719             | 1,700          | 4,325                      | 4,719             | 1,700          | 3,019            |                       |
| 10-50-220 PUBLIC NOTICES                     | 1,999.13                | 2,400          | 950               | 2,000          | 871                        | 950               | 2,400          | (1,450)          |                       |
| 10-50-240 OFFICE SUPPLIES AND EXPENSE        | 2,082.02                | 5,000          | 1,993             | 5,000          | 1,827                      | 1,993             | 5,000          | (3,007)          |                       |
| 10-50-250 EQUIP - SUPPLIES & MAINTENANCE     | 129.54                  | 4,500          | 3,732             | 4,500          | 3,421                      | 3,732             | 4,500          | (768)            |                       |
| 10-50-280 TELEPHONE                          | 5,078.84                | 5,500          | 1,447             | 5,500          | 1,326                      | 1,447             | 5,500          | (4,053)          |                       |
| 10-50-281 CELLULAR TELEPHONE                 | 873.89                  | 1,200          | 873               | 1,200          | 800                        | 873               | 1,200          | (327)            |                       |
| 10-50-310 PROF & TECH SERVICES               | 103,109.39              | 130,000        | 103,351           | 130,000        | 94,738                     | 103,351           | 130,000        | (26,649)         |                       |
| 10-50-315 BANK PROCESSING FEES               | 24,394.45               | 30,000         | 25,751            | 30,000         | 23,605                     | 25,751            | 30,000         | (4,249)          |                       |
| 10-50-330 FRUIT HEIGHTS COMMUNITY ACTIVITIES | 8,565.69                | 18,000         | 12,947            | 18,000         | 11,869                     | 12,947            | 18,000         | (5,053)          |                       |
| 10-50-335 KAYS/FRUIT HEIGHTS CIVIC           | 823.07                  | 1,000          | -                 | 1,000          | -                          | -                 | 1,000          | (1,000)          |                       |
| 10-50-510 INSURANCE                          | 47,751.06               | 60,000         | 62,466            | 68,000         | 62,466                     | 62,466            | 60,000         | 2,466            |                       |
| 10-50-515 INSURANCE / LIFE / AD&D            | 1,580.00                | 3,200          | -                 | -              | -                          | -                 | 3,200          | (3,200)          |                       |
| 10-50-610 MISCELLANEOUS EXPENSE              | 4,235.59                | 8,000          | 5,656             | 8,000          | 5,185                      | 5,656             | 8,000          | (2,344)          |                       |
| 10-50-730 CAPITAL OUTLAY - FURNISHINGS       | 0.00                    | 5,000          | -                 | 5,000          | -                          | -                 | 5,000          | (5,000)          |                       |
| <b>TOTAL NON-DEPARTMENTAL</b>                | <b>249,997.51</b>       | <b>329,500</b> | <b>262,013</b>    | <b>337,000</b> | <b>245,384</b>             | <b>262,013</b>    | <b>329,500</b> | <b>(67,487)</b>  | <b>-</b>              |
| <b>ELECTIONS</b>                             |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-52-610 ELECTION SUPPLIES                  | 156.46                  | 300            | 275               | 300            | 252                        | 275               | 300            | (25)             |                       |
| 10-52-620 ELECTION SERVICES                  | 132.59                  | 10,000         | 8,500             | 10,000         | 8,677                      | 8,500             | 10,000         | (1,500)          |                       |
| <b>TOTAL ELECTIONS</b>                       | <b>289.05</b>           | <b>10,300</b>  | <b>8,775</b>      | <b>10,300</b>  | <b>8,929</b>               | <b>8,775</b>      | <b>10,300</b>  | <b>(1,525)</b>   | <b>-</b>              |
| <b>PLANNING AND ZONING</b>                   |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-53-110 SALARIES AND WAGES                 | 13,791.25               | 23,000         | 17,098            | 24,000         | 15,673                     | 17,098            | 23,000         | (5,902)          |                       |
| 10-53-130 EMPLOYEE BENEFITS                  | 5,855.79                | 12,300         | 7,182             | 12,500         | 6,584                      | 7,182             | 12,300         | (5,118)          |                       |
| 10-53-140 PLANNING COMMISSION                | 1,140.00                | 4,100          | 1,375             | 5,000          | 1,260                      | 1,375             | 4,100          | (2,725)          |                       |
| 10-53-220 PUBLIC NOTICES                     | 44.20                   | 700            | 230               | 700            | 211                        | 230               | 700            | (470)            |                       |
| 10-53-310 PROFESSIONAL & TECH SERVICES       | 41,862.81               | 65,000         | 76,832            | 150,000        | 70,430                     | 76,832            | 65,000         | 11,832           |                       |
| 10-53-620 CONTRACT SERVICES                  | 13,997.06               | 16,000         | 13,457            | 15,000         | 12,335                     | 13,457            | 16,000         | (2,543)          |                       |
| <b>TOTAL PLANNING AND ZONING</b>             | <b>76,691.11</b>        | <b>121,100</b> | <b>116,174</b>    | <b>207,200</b> | <b>106,493</b>             | <b>116,174</b>    | <b>121,100</b> | <b>(4,926)</b>   | <b>-</b>              |

**FRUIT HEIGHTS CITY CORPORATION**  
**GENERAL FUND**

|                                          | FY2027 TENTATIVE BUDGET |                |                   |                | FY2026 PROPOSED AMENDMENTS |                   |                |                  |                       |
|------------------------------------------|-------------------------|----------------|-------------------|----------------|----------------------------|-------------------|----------------|------------------|-----------------------|
|                                          | FY25<br>ACTUAL          | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET | FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/<br>OVER | PROPOSED<br>AMENDMENT |
| <b>POLICE DEPARTMENT</b>                 |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-54-310 CONTRACT SERVICES              | 340,630.08              | 360,000        | 360,000           | 404,000        | 266,540                    | 360,000           | 360,000        |                  |                       |
| 10-54-450 NARCOTICS TASK FORCE           | 5,368.88                | 7,500          | 5,857             | 7,500          | 5,369                      | 5,857             | 7,500          | (1,643)          |                       |
| <b>TOTAL POLICE DEPARTMENT</b>           | <b>345,998.96</b>       | <b>367,500</b> | <b>365,857</b>    | <b>411,500</b> | <b>271,908</b>             | <b>365,857</b>    | <b>367,500</b> | <b>(1,643)</b>   |                       |
| <b>FIRE PROTECTION</b>                   |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-57-250 EQUIP - SUPPLIES & MAINTENANCE | 0.00                    | 500            | -                 | 500            | -                          | -                 | 500            | (500)            |                       |
| 10-57-620 CONTRACT SERVICES              | 330,750.00              | 350,000        | 350,000           | 370,000        | 260,465                    | 350,000           | 350,000        |                  |                       |
| <b>TOTAL FIRE PROTECTION</b>             | <b>330,750.00</b>       | <b>350,500</b> | <b>350,000</b>    | <b>370,500</b> | <b>260,465</b>             | <b>350,000</b>    | <b>350,500</b> | <b>(500)</b>     |                       |
| <b>BUILDING INSPECTION</b>               |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-58-110 SALARIES & WAGES               | 12,094.09               | 22,000         | 19,033            | 23,500         | 17,447                     | 19,033            | 22,000         | (2,967)          |                       |
| 10-58-130 EMPLOYEE BENEFITS              | 7,595.53                | 14,000         | 9,874             | 14,700         | 9,051                      | 9,874             | 14,000         | (4,126)          |                       |
| 10-58-140 CONTRACT SERVICES - BLDG INSPS | 30,190.00               | 40,000         | 32,978            | 45,000         | 30,230                     | 32,978            | 40,000         | (7,022)          |                       |
| 10-58-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP | 794.00                  | 1,500          | 311               | 1,000          | 285                        | 311               | 1,500          | (1,189)          |                       |
| 10-58-240 OFFICE SUPPLIES AND EXPENSE    | 0.00                    | 100            | -                 | 100            | -                          | -                 | 100            | (100)            |                       |
| 10-58-310 PROFESSIONAL & TECH SERVICES   | 0.00                    | -              | -                 | 10,200         | -                          | -                 | -              | -                |                       |
| <b>TOTAL BUILDING INSPECTION</b>         | <b>50,673.62</b>        | <b>77,600</b>  | <b>62,196</b>     | <b>94,500</b>  | <b>57,013</b>              | <b>62,196</b>     | <b>77,600</b>  | <b>(15,404)</b>  | -                     |
| <b>PUBLIC WORKS ADMIN</b>                |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-59-110 SALARIES AND WAGES             | 234,216.54              | 279,000        | 227,594           | 290,000        | 208,628                    | 227,594           | 279,000        | (51,406)         |                       |
| 10-59-130 EMPLOYEE BENEFITS              | 101,511.36              | 165,000        | 98,451            | 217,400        | 90,247                     | 98,451            | 165,000        | (66,549)         |                       |
| 10-59-230 TRAVEL & EDUCATION             | 4,655.23                | 7,100          | 4,523             | 7,500          | 4,146                      | 4,523             | 7,100          | (2,577)          |                       |
| 10-59-240 OFFICE SUPPLIES & EXPENSE      | 0.00                    | 1,000          | 211               | 500            | 193                        | 211               | 1,000          | (789)            |                       |
| <b>TOTAL PUBLIC WORKS ADMIN</b>          | <b>340,383.13</b>       | <b>452,100</b> | <b>330,779</b>    | <b>515,400</b> | <b>303,215</b>             | <b>330,779</b>    | <b>452,100</b> | <b>(121,321)</b> | -                     |
| <b>STREETS</b>                           |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-60-110 SALARIES AND WAGES             | 46,243.19               | 69,000         | 52,425            | 79,500         | 48,057                     | 52,425            | 69,000         | (16,575)         |                       |
| 10-60-130 EMPLOYEE BENEFITS              | 16,416.35               | 30,000         | 19,062            | 58,100         | 17,473                     | 19,062            | 30,000         | (10,938)         |                       |
| 10-60-230 TRAVEL, EDUCATION              | 0.00                    | -              | -                 |                | -                          | -                 |                | -                |                       |
| 10-60-240 OFFICE SUPPLIES AND EXPENSE    | 0.00                    | 100            | -                 | 100            | -                          | -                 | 100            | (100)            |                       |
| 10-60-250 EQUIP - SUPPLIES & MAINTENANCE | 3,095.93                | 5,000          | 4,773             | 5,500          | 4,375                      | 4,773             | 5,000          | (227)            |                       |

**FRUIT HEIGHTS CITY CORPORATION**  
**GENERAL FUND**

|                         |                                  | FY2027 TENTATIVE BUDGET |                |                   |                | FY2026 PROPOSED AMENDMENTS |                   |                |                  |                       |
|-------------------------|----------------------------------|-------------------------|----------------|-------------------|----------------|----------------------------|-------------------|----------------|------------------|-----------------------|
|                         |                                  | FY25<br>ACTUAL          | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET | FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/<br>OVER | PROPOSED<br>AMENDMENT |
| 10-60-270               | UTILITIES                        | 28,678.26               | 30,000         | 26,489            | 30,000         | 24,281                     | 26,489            | 30,000         | (3,511)          |                       |
| 10-60-310               | PROFESSIONAL & TECH SERVICES     | 38,671.31               | 60,000         | 44,401            | 60,000         | 40,701                     | 44,401            | 60,000         | (15,599)         |                       |
| 10-60-340               | EQUIPMENT RENTAL & MILEAGE       | 0.00                    | 1,000          | 126               | 1,000          | 115                        | 126               | 1,000          | (874)            |                       |
| 10-60-410               | ROAD PATCHING - SUPPLIES         | 45,896.64               | 60,000         | 43,903            | 65,000         | 40,245                     | 43,903            | 60,000         | (16,097)         |                       |
| 10-60-420               | ROAD MAINTENANCE                 | 58,238.09               | 75,000         | 56,938            | 75,000         | 52,193                     | 56,938            | 75,000         | (18,062)         |                       |
| 10-60-450               | PUBLIC SAFETY - SNOW PLOWING     | 12,519.60               | 45,000         | 20,370            | 45,000         | 18,673                     | 20,370            | 45,000         | (24,630)         |                       |
| 10-60-480               | PUBLIC SAFETY-LIGHTS & SIGNS     | 62,913.16               | 70,000         | 33,220            | 70,000         | 30,451                     | 33,220            | 70,000         | (36,780)         |                       |
| 10-60-680               | VEHICLE MAINTENANCE (COST SHARE) | 70,555.44               | 70,000         | 63,636            | 70,000         | 58,333                     | 63,636            | 70,000         | (6,364)          |                       |
| TOTAL STREETS           |                                  | 383,227.97              | 515,100        | 365,342           | 559,200        | 334,897                    | 365,342           | 515,100        | (149,758)        | -                     |
| CITY PARKS              |                                  |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-70-110               | EMPLOYEES                        | 53,940.43               | 68,000         | 51,198            | 79,500         | 46,931                     | 51,198            | 68,000         | (16,802)         |                       |
| 10-70-125               | TEMPORARY EMPLOYEE               | 0.00                    | -              | -                 | -              | -                          | -                 | -              | -                |                       |
| 10-70-130               | EMPLOYEE BENEFITS                | 18,221.12               | 30,000         | 17,254            | 58,100         | 15,816                     | 17,254            | 30,000         | (12,746)         |                       |
| 10-70-230               | TRAVEL, EDUCATION                | 0.00                    | -              | -                 | -              | -                          | -                 | -              | -                |                       |
| 10-70-250               | EQUIP - SUPPLIES & MAINTENANCE   | 41,075.63               | 55,000         | 21,068            | 40,000         | 19,312                     | 21,068            | 55,000         | (33,932)         |                       |
| 10-70-260               | PARK FACILITIES - REPAIR/MAINT   | 4,464.31                | 10,000         | 1,031             | 10,000         | 945                        | 1,031             | 10,000         | (8,969)          |                       |
| 10-70-270               | UTILITIES                        | 1,520.50                | 2,000          | 1,471             | 2,000          | 1,348                      | 1,471             | 2,000          | (529)            |                       |
| 10-70-310               | PROFESSIONAL & TECH SERVICES     | 10,298.00               | 3,500          | 4,767             | 10,000         | 4,370                      | 4,767             | 3,500          | 1,267            |                       |
| 10-70-320               | CEMETERY STUDY                   |                         |                |                   | 25,000         |                            |                   |                |                  |                       |
| 10-70-340               | EQUIPMENT RENTAL                 | 77.96                   | 1,000          | -                 | 1,000          | -                          | -                 | 1,000          | (1,000)          |                       |
| 10-70-540               | HA CREEK/Benchland IRR WATER     | 1,378.39                | 12,000         | 9,305             | 12,000         | 8,529                      | 9,305             | 12,000         | (2,695)          |                       |
| 10-70-680               | VEHICLE MAINTENANCE (COST SHARE) | 69,999.96               | 70,000         | 63,636            | 70,000         | 58,333                     | 63,636            | 70,000         | (6,364)          |                       |
| 10-70-740               | CAPITAL OUTLAY - EQUIPMENT       | 53,491.99               | 10,000         | -                 | 15,000         | -                          | -                 | 10,000         | (10,000)         |                       |
| TOTAL CITY PARKS        |                                  | 254,468.29              | 261,500        | 169,730           | 322,600        | 155,586                    | 169,730           | 261,500        | (91,770)         | -                     |
| YOUTH COUNCIL           |                                  |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-72-615               | UNIFORMS                         | 643.70                  | 500            | 297               | 500            | 272                        | 297               | 500            | (203)            |                       |
| 10-72-620               | YOUTH COUNCIL MISC. EXPENSES     | 6,322.58                | 7,000          | 5,857             | 7,000          | 5,369                      | 5,857             | 7,000          | (1,143)          |                       |
| TOTAL YOUTH COUNCIL     |                                  | 6,966.28                | 7,500          | 6,154             | 7,500          | 5,641                      | 6,154             | 7,500          | (1,346)          | -                     |
| DISASTER RESPONSE       |                                  |                         |                |                   |                |                            |                   |                |                  |                       |
| 10-73-610               | MISC SUPPLIES & EQUIPMENT        | 0.00                    | -              | -                 | -              | -                          | -                 | -              | -                |                       |
| TOTAL DISASTER RESPONSE |                                  | 0.00                    | -              | -                 | -              | -                          | -                 | -              | -                | -                     |

**FRUIT HEIGHTS CITY CORPORATION**  
**GENERAL FUND**

|                                          | FY2027 TENTATIVE BUDGET |                  |                   |                  | FY2026 PROPOSED AMENDMENTS |                   |                  |                  |                       |
|------------------------------------------|-------------------------|------------------|-------------------|------------------|----------------------------|-------------------|------------------|------------------|-----------------------|
|                                          | FY25<br>ACTUAL          | FY26<br>BUDGET   | FY26<br>ESTIMATES | FY27<br>BUDGET   | FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET   | (UNDER)/<br>OVER | PROPOSED<br>AMENDMENT |
| <b>CONTRIBUTIONS AND TRANSFERS</b>       |                         |                  |                   |                  |                            |                   |                  |                  |                       |
| 10-90-200 CONTRIBUTION TO VEHICLE/EQUIP  | 300,000.00              | 250,000          | 227,273           | -                | 208,333                    | 227,273           | 250,000          | (22,727)         |                       |
| 10-90-220 CONTRIBUTION TO CLASS C ROAD   | 187,500.00              | 150,000          | 136,364           | 150,000          | 125,000                    | 136,364           | 150,000          | (13,636)         |                       |
| 10-90-999 CONTRIBUTION TO CAP PROJ FUND  | 300,000.00              | 268,800          | 244,364           | 170,000          | 224,000                    | 244,364           | 268,800          | (24,436)         |                       |
| 10-90-120 UNALLOCATED TO FUND BALANCE    | 0.00                    | 253,400          | 150,977           |                  | -                          | 150,977           | 253,400          | (102,423)        |                       |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b> | <b>787,500.00</b>       | <b>922,200</b>   | <b>758,977</b>    | <b>320,000</b>   | <b>557,333</b>             | <b>758,977</b>    | <b>922,200</b>   | <b>(163,223)</b> | <b>-</b>              |
| <b>TOTAL FUND EXPENDITURES</b>           | <b>3,359,165.06</b>     | <b>4,082,150</b> | <b>3,281,854</b>  | <b>3,806,800</b> | <b>2,753,483</b>           | <b>3,281,854</b>  | <b>4,082,150</b> | <b>(800,296)</b> | <b>63,000</b>         |
| <b>NET REVENUE OVER EXPENDITURES</b>     | <b>423,049.43</b>       | <b>-</b>         | <b>767,085</b>    | <b>-</b>         | <b>944,713</b>             | <b>767,085</b>    | <b>-</b>         | <b>767,085</b>   | <b>(63,000)</b>       |
| <b>2026 FUND BALANCE</b>                 |                         |                  |                   |                  |                            |                   |                  |                  |                       |
| Projected Revenues                       | 4,048,939               |                  |                   |                  |                            |                   |                  |                  |                       |
| PY Unrestricted fund balance             | 883,203                 |                  |                   |                  |                            |                   |                  |                  |                       |
| Add FY26 change in fund balance          | 150,977                 |                  |                   |                  |                            |                   |                  |                  |                       |
| Projected Unrestricted Fund Balance      | 1,034,180               |                  |                   |                  |                            |                   |                  |                  |                       |
| % of Budgeted Revenues (5%-35%)          | 26%                     |                  |                   |                  |                            |                   |                  |                  |                       |
| \$ Amount below (above) the 30% target   | 180,502                 |                  |                   |                  |                            |                   |                  |                  |                       |
| <b>2027 FUND BALANCE</b>                 |                         |                  |                   |                  |                            |                   |                  |                  |                       |
| Projected Revenues                       | 3,806,800               |                  |                   |                  |                            |                   |                  |                  |                       |
| PY Unrestricted fund balance             | 1,034,180               |                  |                   |                  |                            |                   |                  |                  |                       |
| Add FY27 change in fund balance          | -                       |                  |                   |                  |                            |                   |                  |                  |                       |
| Projected Unrestricted Fund Balance      | 1,034,180               |                  |                   |                  |                            |                   |                  |                  |                       |
| % of Budgeted Revenues (5%-35%)          | 27%                     |                  |                   |                  |                            |                   |                  |                  |                       |
| \$ Amount below (above) the 30% target   | 107,860                 |                  |                   |                  |                            |                   |                  |                  |                       |

**FRUIT HEIGHTS CITY CORPORATION  
CAPITAL PROJECTS FUND**

|                                      |                                      | FY2027 TENTATIVE BUDGET |                  |                   |                  | FY2026 PROPOSED AMENDMENTS |                   |                  |                            |                       |
|--------------------------------------|--------------------------------------|-------------------------|------------------|-------------------|------------------|----------------------------|-------------------|------------------|----------------------------|-----------------------|
|                                      |                                      | FY25<br>ACTUAL          | FY26<br>BUDGET   | FY26<br>ESTIMATES | FY27<br>BUDGET   | FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET   | (UNDER)/<br>OVER<br>BUDGET | PROPOSED<br>AMENDMENT |
| <b>REVENUES</b>                      |                                      |                         |                  |                   |                  |                            |                   |                  |                            |                       |
| <b>SOURCE 33 &amp; 36</b>            |                                      |                         |                  |                   |                  |                            |                   |                  |                            |                       |
| 13-33-400                            | GRANTS - STATE                       | -                       | -                | -                 | -                | -                          | -                 | -                | -                          | -                     |
| 13-36-100                            | INTEREST EARNINGS                    | 182,073                 | 200,000          | 123,451           | 175,000          | 113,163                    | 123,451           | 200,000          | (76,549)                   | -                     |
| <b>TOTAL SOURCE 33 &amp; 36</b>      |                                      | <b>182,073</b>          | <b>200,000</b>   | <b>123,451</b>    | <b>175,000</b>   | <b>113,163</b>             | <b>123,451</b>    | <b>200,000</b>   | <b>(76,549)</b>            | <b>-</b>              |
| <b>SOURCE 37</b>                     |                                      |                         |                  |                   |                  |                            |                   |                  |                            |                       |
| 13-37-280                            | PARKS AND TRAILS IMPACT FEES         | 3,345                   | 5,600            | 15,813            | 11,000           | 14,495                     | 15,813            | 5,600            | 10,213                     | -                     |
| 13-37-300                            | TRANSPORTATION UTILITY FUND          | 183,631                 | 180,000          | 183,898           | 186,000          | 168,573                    | 183,898           | 180,000          | 3,898                      | -                     |
| <b>TOTAL SOURCE 37</b>               |                                      | <b>186,976</b>          | <b>185,600</b>   | <b>199,711</b>    | <b>197,000</b>   | <b>183,068</b>             | <b>199,711</b>    | <b>185,600</b>   | <b>14,111</b>              | <b>-</b>              |
| <b>SOURCE 38</b>                     |                                      |                         |                  |                   |                  |                            |                   |                  |                            |                       |
| 13-38-100                            | CONTR.. FROM GENERAL FUND            | 300,000                 | 268,800          | 268,800           | 170,000          | 224,000                    | 268,800           | 268,800          | -                          | -                     |
| 13-38-800                            | CONTRIBUTIONS                        | -                       | -                | -                 | -                | -                          | -                 | -                | -                          | -                     |
| 13-38-810                            | USE OF FUND BALANCE TUF (Restricted) | -                       | -                | -                 | 175,000          | -                          | -                 | -                | -                          | -                     |
| 13-38-999                            | USE OF FUND BALANCE                  | -                       | 465,600          | -                 | 409,000          | -                          | -                 | 465,600          | (465,600)                  | -                     |
| <b>TOTAL SOURCE 38</b>               |                                      | <b>300,000</b>          | <b>734,400</b>   | <b>268,800</b>    | <b>754,000</b>   | <b>224,000</b>             | <b>268,800</b>    | <b>734,400</b>   | <b>(465,600)</b>           | <b>-</b>              |
| <b>TOTAL FUND REVENUE</b>            |                                      | <b>669,049</b>          | <b>1,120,000</b> | <b>591,961</b>    | <b>1,126,000</b> | <b>520,231</b>             | <b>591,961</b>    | <b>1,120,000</b> | <b>(528,039)</b>           | <b>-</b>              |
| <b>EXPENDITURES</b>                  |                                      |                         |                  |                   |                  |                            |                   |                  |                            |                       |
| 13-90-880                            | UNALLOCATED USE OF FUND BAL          | -                       | -                | -                 | -                | -                          | -                 | -                | -                          | -                     |
| <b>TOTAL DEPARTMENT 90</b>           |                                      | <b>-</b>                | <b>-</b>         | <b>-</b>          | <b>-</b>         | <b>-</b>                   | <b>-</b>          | <b>-</b>         | <b>-</b>                   | <b>-</b>              |
| <b>CAPITAL PROJECTS</b>              |                                      |                         |                  |                   |                  |                            |                   |                  |                            |                       |
| 13-99-003                            | SIDEWALK REPLACEMENT                 | 2,589                   | 15,000           | 8,767             | 15,000           | 8,036                      | 8,767             | 15,000           | (6,233)                    | -                     |
| NEW                                  | TRANSPORTATION FEE PROJECTS          | -                       | 280,000          | 280,000           | 361,000          | 280,000                    | 280,000           | 280,000          | -                          | -                     |
| 13-99-004                            | PARKING LOT                          | -                       | -                | -                 | -                | -                          | -                 | -                | -                          | -                     |
| 13-99-012                            | PARK IMPROVEMENTS                    | -                       | 250,000          | -                 | 750,000          | -                          | -                 | 250,000          | (250,000)                  | -                     |
| 13-99-024                            | EAST BENCH road project              | 159,499                 | 25,000           | -                 | -                | -                          | -                 | 25,000           | (25,000)                   | -                     |
| 13-99-026                            | CITY BUILDING                        | -                       | 550,000          | 500,000           | -                | 411,100                    | 500,000           | 550,000          | (50,000)                   | -                     |
| <b>TOTAL CAPITAL PROJECTS</b>        |                                      | <b>162,088</b>          | <b>1,120,000</b> | <b>788,767</b>    | <b>1,126,000</b> | <b>699,136</b>             | <b>788,767</b>    | <b>1,120,000</b> | <b>(331,233)</b>           | <b>-</b>              |
| <b>TOTAL FUND EXPENDITURES</b>       |                                      | <b>162,088</b>          | <b>1,120,000</b> | <b>788,767</b>    | <b>1,126,000</b> | <b>699,136</b>             | <b>788,767</b>    | <b>1,120,000</b> | <b>(331,233)</b>           | <b>-</b>              |
| <b>NET REVENUE OVER EXPENDITURES</b> |                                      | <b>506,961</b>          | <b>-</b>         | <b>(196,805)</b>  | <b>-</b>         | <b>(178,905)</b>           | <b>(196,805)</b>  | <b>-</b>         | <b>(196,805)</b>           | <b>-</b>              |

FRUIT HEIGHTS CITY CORPORATION  
CAPITAL PROJECTS FUND

| FY25<br>ACTUAL | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET |
|----------------|----------------|-------------------|----------------|
|----------------|----------------|-------------------|----------------|

| FY026 PROPOSED AMENDMENTS |                   |                |                            |                       |
|---------------------------|-------------------|----------------|----------------------------|-----------------------|
| FY26 ACTUALS<br>THRU May  | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/<br>OVER<br>BUDGET | PROPOSED<br>AMENDMENT |

|                        | CAPITAL PROJECTS FUND BALANCE |              |           |
|------------------------|-------------------------------|--------------|-----------|
|                        | RESTRICTED                    | UNRESTRICTED | TOTAL     |
| 6/30/2025              | 767,451                       | 2,780,385    | 3,547,836 |
| 2026 Est. Net Income   |                               | -            |           |
| 2026 Est. Restrictions | 183,898                       | (183,898)    |           |
| 6/30/2026              | 951,349                       | 2,596,487    | 3,547,836 |
| 2027 Est. Net Income   |                               | (48,000)     |           |
| 2027 Est. Restrictions | (175,000)                     | 175,000      |           |
| 6/30/2027              | 776,349                       | 2,723,487    | 3,499,836 |

FRUIT HEIGHTS CITY CORPORATION  
CLASS C FUND

REVENUES

INTERGOVERNMENTAL REVENUE

|                                 |                                |         |         |         |         |
|---------------------------------|--------------------------------|---------|---------|---------|---------|
| 21-33-560                       | CLASS C" ROAD FUND ALLOTMENTS" | 309,923 | 280,000 | 317,584 | 290,000 |
| TOTAL INTERGOVERNMENTAL REVENUE |                                | 309,923 | 280,000 | 317,584 | 290,000 |

OTHER REVENUE

|                     |                               |        |        |        |         |
|---------------------|-------------------------------|--------|--------|--------|---------|
| 21-38-100           | INTEREST EARNINGS             | 24,968 | 15,000 | 36,888 | 25,000  |
| 21-38-110           | ANTIC. USE BEGINNING FUND BAL | -      | -      | -      | 150,000 |
| TOTAL OTHER REVENUE |                               | 24,968 | 15,000 | 36,888 | 175,000 |

CONTRIBUTIONS AND TRANSFERS

|                                   |                                |         |         |         |         |
|-----------------------------------|--------------------------------|---------|---------|---------|---------|
| 21-39-100                         | CONTRIBUTION FROM GENERAL FUND | 187,500 | 150,000 | 150,000 | 150,000 |
| TOTAL CONTRIBUTIONS AND TRANSFERS |                                | 187,500 | 150,000 | 150,000 | 150,000 |
| TOTAL FUND REVENUE                |                                | 522,391 | 445,000 | 504,471 | 615,000 |

EXPENDITURES

|                                     |                              |         |         |         |         |
|-------------------------------------|------------------------------|---------|---------|---------|---------|
| 21-40-560                           | ROAD MAINTENANCE             | -       | -       | -       | -       |
| 21-40-580                           | ROADWAY IMPROV-OVERLAYS      | -       | 280,000 | 83,919  | 615,000 |
| 21-90-880                           | CONTRIBUTION TO FUND BALANCE | -       | -       | -       | -       |
| TOTAL GEN FUND SUMMARY EXPENDITURES |                              | -       | 280,000 | 83,919  | 615,000 |
| TOTAL FUND EXPENDITURES             |                              | -       | 280,000 | 83,919  | 615,000 |
| NET REVENUE OVER EXPENDITURES       |                              | 522,391 | 165,000 | 420,552 | -       |

FY2026 PROPOSED AMENDMENTS

| FY26 ACTUALS<br>THRU May | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/<br>OVER BUDGET | PROPOSED<br>AMENDMENT |
|--------------------------|-------------------|----------------|-------------------------|-----------------------|
| 272,584                  | 317,584           | 280,000        | 37,584                  |                       |
| 272,584                  | 317,584           | 280,000        | 37,584                  | -                     |
| 33,814                   | 36,888            | 15,000         | 21,888                  |                       |
| -                        | -                 | -              | -                       |                       |
| 33,814                   | 36,888            | 15,000         | 21,888                  | -                     |
| 125,000                  | 150,000           | 150,000        | -                       |                       |
| 125,000                  | 150,000           | 150,000        | -                       | -                     |
| 431,397                  | 504,471           | 445,000        | 59,471                  | -                     |
| -                        | -                 | -              | -                       |                       |
| 76,926                   | 83,919            | 280,000        | (196,081)               |                       |
| -                        | -                 | -              | -                       |                       |
| 76,926                   | 83,919            | 280,000        | (196,081)               | -                     |
| 76,926                   | 83,919            | 280,000        | (196,081)               | -                     |
| 354,471                  | 420,552           | 165,000        | 255,552                 | -                     |

CLASS C FUND BALANCE

|                        | RESTRICTED | UNRESTRICTED | TOTAL   |
|------------------------|------------|--------------|---------|
| 6/30/2025              | 325,126    |              | 325,126 |
| 2026 Est. Net Income   |            | -            |         |
| 2026 Est. Restrictions | -          |              | -       |
| 6/30/2026              | 325,126    | -            | 325,126 |
| 2027 Est. Net Income   | (150,000)  |              |         |
| 2027 Est. Restrictions | -          |              | -       |
| 6/30/2027              | 175,126    | -            | 175,126 |

**FRUIT HEIGHTS CITY CORPORATION**  
**IRRIGATION WATER PROJ FUND**

|                                            | FY2027 TENTATIVE BUDGET |                |                   |                | FY2026 PROPOSED AMENDMENTS  |                   |                |                         |                       |
|--------------------------------------------|-------------------------|----------------|-------------------|----------------|-----------------------------|-------------------|----------------|-------------------------|-----------------------|
|                                            | FY25<br>ACTUAL          | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET | FY26<br>ACTUALS<br>THRU May | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/ OVER<br>BUDGET | PROPOSED<br>AMENDMENT |
| <b>REVENUES</b>                            |                         |                |                   |                |                             |                   |                |                         |                       |
| <b>SOURCE 30</b>                           |                         |                |                   |                |                             |                   |                |                         |                       |
| 49-30-210 ANNUAL MAINTENANCE FEES          | 13,244                  | 13,000         | 13,000            | 13,000         | -                           | 13,000            | 13,000         | -                       |                       |
| 49-30-100 INTEREST EARNINGS                | 11,949                  | -              | -                 |                | 8,876                       | -                 | -              | -                       |                       |
| <b>TOTAL SOURCE 30</b>                     | <b>25,193</b>           | <b>13,000</b>  | <b>13,000</b>     | <b>13,000</b>  | <b>8,876</b>                | <b>13,000</b>     | <b>13,000</b>  | <b>-</b>                | <b>-</b>              |
| <b>OTHER REVENUE</b>                       |                         |                |                   |                |                             |                   |                |                         |                       |
| 49-38-200 SPECIAL ASSESSMENTS              |                         | -              | 1,486             | -              | 1,486                       | 1,621             |                | 1,621                   |                       |
| 49-38-910 USE OF FUND BALANCE              | -                       | -              | -                 | -              | -                           | -                 |                | -                       |                       |
| <b>TOTAL OTHER REVENUE</b>                 | <b>-</b>                | <b>-</b>       | <b>1,486</b>      | <b>-</b>       | <b>1,486</b>                | <b>1,621.19</b>   | <b>-</b>       | <b>1,621</b>            | <b>-</b>              |
| <b>TOTAL FUND REVENUE</b>                  | <b>25,193</b>           | <b>13,000</b>  | <b>14,486</b>     | <b>13,000</b>  | <b>10,362</b>               | <b>14,621</b>     | <b>13,000</b>  | <b>1,621</b>            | <b>-</b>              |
| <b>EXPENDITURES</b>                        |                         |                |                   |                |                             |                   |                |                         |                       |
| <b>GEN FUND SUMMARY EXPENDITURES</b>       |                         |                |                   |                |                             |                   |                |                         |                       |
| 49-40-250 EQUIP - SUPPLIES & MAINTENANCE   | 2,464                   | 8,000          | 1,844             | 5,500          | 1,690                       | 1,844             | 8,000          | (6,156)                 |                       |
| 49-40-270 Utilities                        | -                       | 1,000          | -                 | 1,000          | -                           | -                 | 1,000          | (1,000)                 |                       |
| 49-40-300 SPRING/ ROAD MAINTENANCE         |                         |                |                   | 2,500          |                             |                   |                |                         |                       |
| 49-40-310 PROF & TECH SERVICES             | -                       | -              | -                 | -              | -                           | -                 |                | -                       |                       |
| 49-40-540 Benchland Water                  | 1,267                   | 2,000          | 1,600             | 2,000          | 1,467                       | 1,600             | 2,000          | (400)                   |                       |
| <b>TOTAL GEN FUND SUMMARY EXPENDITURES</b> | <b>3,731</b>            | <b>11,000</b>  | <b>3,444</b>      | <b>11,000</b>  | <b>3,157</b>                | <b>3,444</b>      | <b>11,000</b>  | <b>(7,556)</b>          | <b>-</b>              |
| <b>DEPARTMENT 90</b>                       |                         |                |                   |                |                             |                   |                |                         |                       |
| 49-90-880 UNALLOCATED TO FUND BALANCE      | -                       | 1,500          | 9,731             | 1,500          | -                           | 9,731             | 1,500          | 8,231                   |                       |
| 49-90-999 TRANSFER TO FUND 51              | -                       | 500            | -                 | 500            | -                           | -                 | 500            | (500)                   |                       |
| <b>TOTAL DEPARTMENT 90</b>                 | <b>-</b>                | <b>2,000</b>   | <b>9,731</b>      | <b>2,000</b>   | <b>-</b>                    | <b>9,731</b>      | <b>2,000</b>   | <b>7,731</b>            | <b>-</b>              |
| <b>TOTAL FUND EXPENDITURES</b>             | <b>3,731</b>            | <b>13,000</b>  | <b>13,175</b>     | <b>13,000</b>  | <b>3,157</b>                | <b>13,175</b>     | <b>13,000</b>  | <b>175</b>              | <b>-</b>              |
| <b>NET REVENUE OVER EXPENDITURES</b>       | <b>21,462</b>           | <b>-</b>       | <b>1,311</b>      | <b>-</b>       | <b>7,205</b>                | <b>1,446</b>      | <b>-</b>       | <b>1,446</b>            | <b>-</b>              |

**FRUIT HEIGHTS CITY CORPORATION  
WATER FUND**

**REVENUES**

**ENTERPRISE REVENUE**

|                                 |                           | FY25 ACTUAL         | FY26 BUDGET      | FY26 ESTIMATES   | FY27 BUDGET      |
|---------------------------------|---------------------------|---------------------|------------------|------------------|------------------|
| 51-37-100                       | WATER SALES               | 1,185,020.00        | 1,150,000        | 1,285,559        | 1,250,000        |
| 51-37-280                       | CULINARY WATER IMPACT FEE | 26,664.75           | 52,000           | 126,402          | 89,000           |
| 51-37-290                       | WATER CONNECTION FEES     | 300.00              | 1,000            | 1,527            | 2,000            |
| <b>TOTAL ENTERPRISE REVENUE</b> |                           | <b>1,211,984.75</b> | <b>1,203,000</b> | <b>1,413,488</b> | <b>1,341,000</b> |

**OTHER REVENUE**

|                            |                                |                   |                |                |                |
|----------------------------|--------------------------------|-------------------|----------------|----------------|----------------|
| 51-38-100                  | INTEREST EARNINGS              | 109,682.20        | 70,000         | 87,014         | 50,000         |
| 51-38-115                  | PAPER BILLING REVENUE          | 11,797.33         | 10,000         | 11,335         | 10,500         |
| 51-38-500                  | SALE OF SUPPLIES (METERS, ETC) | 2,720.00          | 5,000          | 11,345         | 7,500          |
| 51-38-600                  | GRANT REVENUE                  | -                 | -              | -              | -              |
| 51-38-610                  | GRANT REVENUE - ARPA           | -                 | -              | -              | -              |
| 51-38-900                  | MISCELLANEOUS REVENUE          | -                 | -              | -              | -              |
| 51-38-905                  | USE OF IMPACT FEE (RESTRICTED) |                   |                |                | 107,000        |
| 51-38-910                  | USE OF BEGINNING FUND BALANCE  | -                 | 566,450        | -              | 707,050        |
| <b>TOTAL OTHER REVENUE</b> |                                | <b>124,199.53</b> | <b>651,450</b> | <b>109,695</b> | <b>882,050</b> |

|                           |                     |                  |                  |                  |
|---------------------------|---------------------|------------------|------------------|------------------|
| <b>TOTAL FUND REVENUE</b> | <b>1,336,184.28</b> | <b>1,854,450</b> | <b>1,523,183</b> | <b>2,223,050</b> |
|---------------------------|---------------------|------------------|------------------|------------------|

**EXPENDITURES**

**SOURCE OF SUPPLY**

|                               |                          |                   |                |                |                |
|-------------------------------|--------------------------|-------------------|----------------|----------------|----------------|
| 51-81-100                     | SOURCE OF SUPPLY EXPENSE | 306,929.30        | 353,000        | 342,124        | 385,000        |
| <b>TOTAL SOURCE OF SUPPLY</b> |                          | <b>306,929.30</b> | <b>353,000</b> | <b>342,124</b> | <b>385,000</b> |

**POWER: PUMPING TO STORAGE**

|                                        |           |                  |               |               |               |
|----------------------------------------|-----------|------------------|---------------|---------------|---------------|
| 51-82-270                              | UTILITIES | 19,858.97        | 23,000        | 22,748        | 23,000        |
| <b>TOTAL POWER: PUMPING TO STORAGE</b> |           | <b>19,858.97</b> | <b>23,000</b> | <b>22,748</b> | <b>23,000</b> |

**PURIFICATION**

|                           |                              |                 |              |              |              |
|---------------------------|------------------------------|-----------------|--------------|--------------|--------------|
| 51-83-250                 | PURIFICATION EXPENSE         | 3,336.00        | 4,000        | 464          | 4,000        |
| 51-83-310                 | PROFESSIONAL & TECH SERVICES | 1,008.00        | 1,500        | 1,100        | 4,500        |
| <b>TOTAL PURIFICATION</b> |                              | <b>4,344.00</b> | <b>5,500</b> | <b>1,564</b> | <b>8,500</b> |

**FY2026 PROPOSED AMENDMENTS**

| FY26 ACTUALS<br>THRU May | FY26<br>ESTIMATES | FY26<br>BUDGET   | (UNDER)/ OVER<br>BUDGET | PROPOSED<br>AMENDMENT |
|--------------------------|-------------------|------------------|-------------------------|-----------------------|
| 1,178,429                | 1,285,559         | 1,150,000        | 135,559                 |                       |
| 115,868                  | 126,402           | 52,000           | 74,402                  |                       |
| 1,400                    | 1,527             | 1,000            | 527                     |                       |
| <b>1,295,698</b>         | <b>1,413,488</b>  | <b>1,203,000</b> | <b>210,488</b>          | <b>-</b>              |
| 79,763                   | 87,014            | 70,000           | 17,014                  |                       |
| 10,391                   | 11,335            | 10,000           | 1,335                   |                       |
| 10,400                   | 11,345            | 5,000            | 6,345                   |                       |
| -                        | -                 | -                | -                       |                       |
| -                        | -                 | -                | -                       |                       |
| -                        | -                 | -                | -                       |                       |
| -                        | -                 | -                | -                       |                       |
| -                        | -                 | 566,450          | -                       |                       |
| <b>100,554</b>           | <b>109,695</b>    | <b>651,450</b>   | <b>24,695</b>           | <b>-</b>              |
| <b>1,396,251</b>         | <b>1,523,183</b>  | <b>1,854,450</b> | <b>235,183</b>          | <b>-</b>              |
| 342,124                  | 342,124           | 353,000          | (10,876)                |                       |
| <b>342,124</b>           | <b>342,124</b>    | <b>353,000</b>   | <b>(10,876)</b>         | <b>-</b>              |
| 20,853                   | 22,748            | 23,000           | (252)                   |                       |
| <b>20,853</b>            | <b>22,748</b>     | <b>23,000</b>    | <b>(252)</b>            | <b>-</b>              |
| 425                      | 464               | 4,000            | (3,536)                 |                       |
| 1,008                    | 1,100             | 1,500            | (400)                   |                       |
| <b>1,433</b>             | <b>1,564</b>      | <b>5,500</b>     | <b>(3,936)</b>          | <b>-</b>              |

**FRUIT HEIGHTS CITY CORPORATION**  
**WATER FUND**

|                                              |                                            | FY2027 TENTATIVE BUDGET |                  |                  |                  | FY2026 PROPOSED AMENDMENTS |                  |                  |                      |                    |
|----------------------------------------------|--------------------------------------------|-------------------------|------------------|------------------|------------------|----------------------------|------------------|------------------|----------------------|--------------------|
|                                              |                                            | FY25 ACTUAL             | FY26 BUDGET      | FY26 ESTIMATES   | FY27 BUDGET      | FY26 ACTUALS THRU May      | FY26 ESTIMATES   | FY26 BUDGET      | (UNDER)/ OVER BUDGET | PROPOSED AMENDMENT |
| <b>TRANSMISSION &amp; DISTRIBUTION</b>       |                                            |                         |                  |                  |                  |                            |                  |                  |                      |                    |
| 51-84-160                                    | PENSION EXPENSE                            | 9,969.79                | -                | -                | -                | -                          | -                | -                | -                    |                    |
| 51-84-210                                    | BOOKS/SUBSCRIPTIONS/MEMBERSHIP             | 4,628.61                | 4,200            | 2,679            | 4,200            | 2,455                      | 2,679            | 4,200            | (1,521)              |                    |
| 51-84-230                                    | TRAVEL, EDUCATION                          | 230.00                  | -                | -                | -                | -                          | -                | -                | -                    |                    |
| 51-84-250                                    | EQUIP - SUPPLIES & MAINTENANCE             | 31,660.99               | 50,000           | 96,123           | 65,000           | 88,112                     | 96,123           | 50,000           | 46,123               | 95,000             |
| 51-84-260                                    | BLDG & GRNDS-SUPPLIES & MAINT              | 2,945.12                | 3,000            | 2,464            | 3,000            | 2,258                      | 2,464            | 3,000            | (536)                |                    |
| 51-84-280                                    | TELEPHONE                                  | 1,953.92                | -                | 968              | -                | 888                        | 968              | -                | 968                  |                    |
| 51-84-310                                    | PROFESSIONAL & TECH SERVICES               | 92,497.02               | 75,000           | 28,563           | 75,000           | 26,183                     | 28,563           | 75,000           | (46,437)             |                    |
| 51-84-340                                    | EQUIPMENT RENTAL                           | -                       | 1,500            | -                | 1,500            | -                          | -                | 1,500            | (1,500)              |                    |
| 51-84-400                                    | WATER STUDY                                | -                       | 1,500            | -                | 1,500            | -                          | -                | 1,500            | (1,500)              |                    |
| 51-84-410                                    | ROAD TO SPRINGS - MAINTENANCE              | -                       | 2,500            | 100              |                  | 92                         | 100              | 2,500            | (2,400)              |                    |
| 51-84-450                                    | SPECIAL PUBLIC SAFETY SUPPLIES             | -                       | 500              | -                | 500              | -                          | -                | 500              | (500)                |                    |
| 51-84-730                                    | CAPITAL OUTLAY - IMPROVEMENTS              | 8,663.70                | 15,000           | 12,430           |                  | 11,394                     | 12,430           | 15,000           | (2,570)              |                    |
|                                              |                                            | -                       | 107,000          | -                |                  | -                          | -                | 107,000          | (107,000)            | (107,000)          |
| <b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b> |                                            | <b>152,549.15</b>       | <b>260,200</b>   | <b>143,326</b>   | <b>150,700</b>   | <b>131,383</b>             | <b>143,326</b>   | <b>260,200</b>   | <b>(116,874)</b>     | <b>(12,000)</b>    |
| <b>ADMINISTRATION &amp; GENERAL</b>          |                                            |                         |                  |                  |                  |                            |                  |                  |                      |                    |
| 51-85-610                                    | MISCELLANEOUS EXPENSES                     | 2,252.79                | 2,500            | 2,183            | 2,500            | 2,001                      | 2,183            | 2,500            | (317)                |                    |
| <b>TOTAL ADMINISTRATION &amp; GENERAL</b>    |                                            | <b>2,252.79</b>         | <b>2,500</b>     | <b>2,183</b>     | <b>2,500</b>     | <b>2,001</b>               | <b>2,183</b>     | <b>2,500</b>     | <b>(317)</b>         | <b>-</b>           |
| <b>OTHER</b>                                 |                                            |                         |                  |                  |                  |                            |                  |                  |                      |                    |
| 51-89-650                                    | DEPRECIATION                               | 274,665.20              | 328,000          | 302,132          | 320,000          | 246,000                    | 302,132          | 328,000          | (25,868)             |                    |
| 51-89-800                                    | UNALLOCATED                                | -                       | -                | 88,300           |                  | -                          | 88,300           |                  | 88,300               |                    |
| 51-89-910                                    | ADMIN COSTS - TO GENERAL FUND              | 277,164.10              | 283,000          | 257,273          | 270,000          | 235,833                    | 257,273          | 283,000          | (25,727)             |                    |
| 51-89-915                                    | COST SHARE OF CITY BUILDING                | 49,999.96               | 50,000           | 50,000           | 50,100           | 41,667                     | 50,000           | 50,000           | -                    |                    |
| 51-89-920                                    | COST SHARE TO VEH & EQUIP                  | 75,000.00               | 71,250           | 71,250           | 71,250           | 59,375                     | 71,250           | 71,250           | -                    |                    |
| <b>TOTAL OTHER</b>                           |                                            | <b>676,829.26</b>       | <b>732,250</b>   | <b>768,954</b>   | <b>711,350</b>   | <b>582,875</b>             | <b>768,954</b>   | <b>732,250</b>   | <b>36,704</b>        | <b>-</b>           |
| <b>CAPITAL PROJECTS</b>                      |                                            |                         |                  |                  |                  |                            |                  |                  |                      |                    |
| NEW                                          | CAPITAL OUTLAY - IMPROVEMENTS Telemetry    | -                       |                  | -                | 125,000          |                            |                  |                  |                      |                    |
| NEW                                          | 650 N WATERLINE EXTENSION & PRV            | -                       | 443,000          | -                | 550,000          |                            |                  | 443,000          |                      |                    |
|                                              | 650 N WATERLINE EXTENSION & PRV Impact fee |                         |                  |                  | 107,000          |                            |                  |                  |                      |                    |
| 51-99-010                                    | HYDRANT REPLACEMENT                        | 16,005.87               | 35,000           | 17,461           | 35,000           | 16,006                     | 17,461           | 35,000           | (17,539)             |                    |
| 51-99-025                                    | PRV South Mountain Road                    |                         | -                | -                | 125,000          | -                          | -                | -                | -                    |                    |
| <b>TOTAL CAPITAL PROJECTS</b>                |                                            | <b>16,005.87</b>        | <b>478,000</b>   | <b>17,461</b>    | <b>942,000</b>   | <b>16,006</b>              | <b>17,461</b>    | <b>478,000</b>   | <b>(17,539)</b>      | <b>-</b>           |
| <b>TOTAL FUND EXPENDITURES</b>               |                                            | <b>1,178,769</b>        | <b>1,854,450</b> | <b>1,298,360</b> | <b>2,223,050</b> | <b>1,096,674</b>           | <b>1,298,360</b> | <b>1,854,450</b> | <b>(113,090)</b>     | <b>(12,000)</b>    |
| <b>NET REVENUE OVER EXPENDITURES</b>         |                                            | <b>157,415</b>          | <b>-</b>         | <b>224,823</b>   | <b>-</b>         | <b>299,577</b>             | <b>224,823</b>   | <b>-</b>         | <b>348,273</b>       | <b>12,000</b>      |

FRUIT HEIGHTS CITY CORPORATION  
WATER FUND

| FY2027 TENTATIVE BUDGET |             |                |             |
|-------------------------|-------------|----------------|-------------|
| FY25 ACTUAL             | FY26 BUDGET | FY26 ESTIMATES | FY27 BUDGET |

| FY2026 PROPOSED AMENDMENTS |                |             |                         |                       |
|----------------------------|----------------|-------------|-------------------------|-----------------------|
| FY26 ACTUALS<br>THRU May   | FY26 ESTIMATES | FY26 BUDGET | (UNDER)/ OVER<br>BUDGET | PROPOSED<br>AMENDMENT |

|                        | WATER FUND BALANCE |            |              |           |
|------------------------|--------------------|------------|--------------|-----------|
|                        | IFA                | RESTRICTED | JNRESTRICTEI | TOTAL     |
| 6/30/2026              |                    | 513,232    | 2,010,492    | 2,523,724 |
| 2026 Est. Net Income   |                    |            | 88,300       | 88,300    |
| 2026 Est. Restrictions | 17,461             | 126,402    | (143,863)    | -         |
| 6/30/2025              | 17,461             | 639,634    | 1,866,629    | 2,523,724 |
| 2027 Est. Net Income   |                    |            | (707,050)    | (707,050) |
| 2027 Est. Restrictions |                    | 89,000     | (89,000)     | -         |
| 6/30/2026              | 106,461            | 550,634    | 1,070,579    | 1,727,674 |

**FRUIT HEIGHTS CITY CORPORATION  
SEWER FUND**

|                                           | FY2027 TENTATIVE BUDGET |                |                   |                  | FY2026 PROPOSED AMENDMENTS |                   |                |                         |                       |
|-------------------------------------------|-------------------------|----------------|-------------------|------------------|----------------------------|-------------------|----------------|-------------------------|-----------------------|
|                                           | FY25<br>ACTUAL          | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET   | FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/ OVER<br>BUDGET | PROPOSED<br>AMENDMENT |
| <b>REVENUES</b>                           |                         |                |                   |                  |                            |                   |                |                         |                       |
| <b>ENTERPRISE REVENUE</b>                 |                         |                |                   |                  |                            |                   |                |                         |                       |
| 52-37-100 SEWER SERVICE CHARGES           | 915,589                 | 960,000        | 1,009,075         | 1,060,000        | 924,985                    | 1,009,075         | 960,000        | 49,075                  |                       |
| <b>TOTAL ENTERPRISE REVENUE</b>           | <b>915,589</b>          | <b>960,000</b> | <b>1,009,075</b>  | <b>1,060,000</b> | <b>924,985</b>             | <b>1,009,075</b>  | <b>960,000</b> | <b>49,075</b>           | <b>-</b>              |
| <b>OTHER REVENUE</b>                      |                         |                |                   |                  |                            |                   |                |                         |                       |
| 52-38-100 INTEREST EARNINGS               | 18,705                  | 15,000         | 14,506            | 15,000           | 13,297                     | 14,506            | 15,000         | (494)                   |                       |
| 52-38-110 FUND BALANCE                    |                         |                |                   | 40,000           |                            |                   |                | -                       |                       |
| <b>TOTAL OTHER REVENUE</b>                | <b>18,705</b>           | <b>15,000</b>  | <b>14,506</b>     | <b>55,000</b>    | <b>13,297</b>              | <b>14,506</b>     | <b>15,000</b>  | <b>(494)</b>            | <b>-</b>              |
| <b>TOTAL FUND REVENUE</b>                 | <b>934,294</b>          | <b>975,000</b> | <b>1,023,580</b>  | <b>1,115,000</b> | <b>938,282</b>             | <b>1,023,580</b>  | <b>975,000</b> | <b>48,580</b>           | <b>-</b>              |
| <b>EXPENDITURES</b>                       |                         |                |                   |                  |                            |                   |                |                         |                       |
| <b>SEWAGE TREATMENT</b>                   |                         |                |                   |                  |                            |                   |                |                         |                       |
| 52-80-310 SEWAGE TREATMENT EXPENSES       | 836,403                 | 920,000        | 836,772           | 992,000          | 848,531                    | 836,772           | 920,000        | (83,228)                |                       |
| <b>TOTAL SEWAGE TREATMENT</b>             | <b>836,403</b>          | <b>920,000</b> | <b>836,772</b>    | <b>992,000</b>   | <b>848,531</b>             | <b>836,772</b>    | <b>920,000</b> | <b>(83,228)</b>         | <b>-</b>              |
| <b>ADMINISTRATION &amp; GENERAL</b>       |                         |                |                   |                  |                            |                   |                |                         |                       |
| 52-85-610 MISCELLANEOUS EXPENSES          | 4,021                   | 2,500          | 2,986             | 2,000            | 2,737                      | 2,986             | 2,500          | 486                     |                       |
| <b>TOTAL ADMINISTRATION &amp; GENERAL</b> | <b>4,021</b>            | <b>2,500</b>   | <b>2,986</b>      | <b>2,000</b>     | <b>2,737</b>               | <b>2,986</b>      | <b>2,500</b>   | <b>486</b>              | <b>-</b>              |
| <b>OTHER</b>                              |                         |                |                   |                  |                            |                   |                |                         |                       |
| 52-89-910 ADMIN COSTS - TO GEN FUND       | 37,500                  | 40,100         | 40,100            | 101,700          | 33,417                     | 40,100            | 40,100         | -                       |                       |
| 52-89-915 COST SHARE OF CITY BUILDING     | 12,500                  | 12,400         | 12,400            | 19,300           | 10,333                     | 12,400            | 12,400         | -                       |                       |
| 52-89-930 UNALLOCATED FUNDS               | -                       | -              | -                 | -                | -                          | -                 | -              | -                       |                       |
| <b>TOTAL OTHER</b>                        | <b>50,000</b>           | <b>52,500</b>  | <b>52,500</b>     | <b>121,000</b>   | <b>43,750</b>              | <b>52,500</b>     | <b>52,500</b>  | <b>-</b>                | <b>-</b>              |
| <b>TOTAL FUND EXPENDITURES</b>            | <b>890,424</b>          | <b>975,000</b> | <b>892,258</b>    | <b>1,115,000</b> | <b>895,018</b>             | <b>892,258</b>    | <b>975,000</b> | <b>(82,742)</b>         |                       |
| <b>NET REVENUE OVER EXPENDITURES</b>      | <b>43,870</b>           | <b>-</b>       | <b>131,322</b>    | <b>-</b>         | <b>43,264</b>              | <b>131,322</b>    | <b>-</b>       | <b>131,322</b>          | <b>-</b>              |

FRUIT HEIGHTS CITY CORPORATION  
SEWER FUND

| FY2027 TENTATIVE BUDGET |                |                   |                |
|-------------------------|----------------|-------------------|----------------|
| FY25<br>ACTUAL          | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET |

| FY2026 PROPOSED AMENDMENTS |                   |                |                         |                       |
|----------------------------|-------------------|----------------|-------------------------|-----------------------|
| FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/ OVER<br>BUDGET | PROPOSED<br>AMENDMENT |

|                        | SEWER FUND BALANCE |              |         |
|------------------------|--------------------|--------------|---------|
|                        | RESTRICTED         | UNRESTRICTED | TOTAL   |
| 6/30/2025              |                    | 443,687      | 443,687 |
| 2026 Est. Net Income   |                    | 131,322      | 131,322 |
| 2026 Est. Restrictions |                    | -            | -       |
| 6/30/2026              | -                  | 443,687      | 443,687 |
| 2027 Est. Net Income   |                    | -            | -       |
| 2027 Est. Restrictions |                    | -            | -       |
| 6/30/2027              | -                  | 443,687      | 443,687 |

**FRUIT HEIGHTS CITY CORPORATION**  
**STORM WATER UTILITY FUND**

|                                            | FY2027 TENTATIVE BUDGET |                |                   |                | FY2026 PROPOSED AMENDMENTS |                   |                |                         |                       |
|--------------------------------------------|-------------------------|----------------|-------------------|----------------|----------------------------|-------------------|----------------|-------------------------|-----------------------|
|                                            | FY25<br>ACTUAL          | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET | FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/ OVER<br>BUDGET | PROPOSED<br>AMENDMENT |
| <b>REVENUES</b>                            |                         |                |                   |                |                            |                   |                |                         |                       |
| <b>ENTERPRISE REVENUE</b>                  |                         |                |                   |                |                            |                   |                |                         |                       |
| 55-37-100 STORM DRAIN FEES                 | 385,837.10              | 385,500        | 386,103           | 386,000        | 353,928                    | 386,103           | 385,500        | 603                     |                       |
| 55-37-280 STORM DRAIN IMPACT FEE           | 5,051.16                | 10,000         | 23,878            | 10,000         | 21,888                     | 23,878            | 10,000         | 13,878                  |                       |
| <b>TOTAL ENTERPRISE REVENUE</b>            | <b>390,888.26</b>       | <b>395,500</b> | <b>409,981</b>    | <b>396,000</b> | <b>375,816</b>             | <b>409,981</b>    | <b>395,500</b> | <b>14,481</b>           | -                     |
| <b>OTHER REVENUE</b>                       |                         |                |                   |                |                            |                   |                |                         |                       |
| 55-38-100 INTEREST EARNINGS                | 52,619.61               | 50,000         | 41,632            | 50,000         | 38,162                     | 41,632            | 50,000         | (8,368)                 |                       |
| <b>TOTAL OTHER REVENUE</b>                 | <b>52,619.61</b>        | <b>50,000</b>  | <b>41,632</b>     | <b>50,000</b>  | <b>38,162</b>              | <b>41,632</b>     | <b>50,000</b>  | <b>(8,368)</b>          | -                     |
| <b>CONTRIBUTIONS AND TRANSFERS</b>         |                         |                |                   |                |                            |                   |                |                         |                       |
| 55-39-110 USE OF BEGINNING FUND BALANCE    | -                       | 48,350         | -                 | 9,650          | -                          | -                 | 48,350         | (48,350)                |                       |
| <b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>   | <b>-</b>                | <b>48,350</b>  | <b>-</b>          | <b>9,650</b>   | <b>-</b>                   | <b>-</b>          | <b>48,350</b>  | <b>(48,350)</b>         | -                     |
| <b>TOTAL FUND REVENUE</b>                  | <b>443,507.87</b>       | <b>493,850</b> | <b>451,613</b>    | <b>455,650</b> | <b>413,978</b>             | <b>451,613</b>    | <b>493,850</b> | <b>(42,237)</b>         | -                     |
| <b>EXPENDITURES</b>                        |                         |                |                   |                |                            |                   |                |                         |                       |
| <b>GEN FUND SUMMARY EXPENDITURES</b>       |                         |                |                   |                |                            |                   |                |                         |                       |
| 55-40-110 SALARY & WAGES                   | 3,098.47                | -              | -                 | -              | -                          | -                 | -              | -                       |                       |
| 55-40-130 EMPLOYEE BENEFITS                | -                       | -              | -                 | -              | -                          | -                 | -              | -                       |                       |
| 55-40-140 PENSION EXPENSE                  | 4,691.88                | -              | -                 | -              | -                          | -                 | -              | -                       |                       |
| 55-40-230 TRAVEL, EDUCATION                | -                       | -              | -                 | -              | -                          | -                 | -              | -                       |                       |
| 55-40-250 MAINTENANCE                      | -                       | 3,500          | -                 | 2,500          | -                          | -                 | 3,500          | (3,500)                 |                       |
| 55-40-310 PROF & TECH SERVICES             | 63,406.94               | 70,000         | 39,698            | 70,000         | 36,390                     | 39,698            | 70,000         | (30,302)                |                       |
| 55-40-320 MISCELLANEOUS EQUIPMENT          | 35.29                   | 500            | -                 | 500            | -                          | -                 | 500            | (500)                   |                       |
| 55-40-400 COUNTY & STATE STORM WTR FEES    | 2,170.00                | 4,000          | 3,408             | 4,000          | 3,124                      | 3,408             | 4,000          | (592)                   |                       |
| 55-40-550 ENGINEERING                      | 3,974.00                | 4,000          | -                 | 4,000          | -                          | -                 | 4,000          | (4,000)                 |                       |
| 55-40-555 MAINTENANCE/REPAIRS              | -                       | 5,000          | 327               | 5,000          | 300                        | 327               | 5,000          | (4,673)                 |                       |
| 55-40-610 MISCELLANEOUS SUPPLIES           | 596.06                  | 500            | 78                | 500            | 72                         | 78                | 500            | (422)                   |                       |
| 55-40-650 DEPRECIATION                     | 69,612.23               | 75,000         | 61,364            | 73,100         | 56,250                     | 61,364            | 75,000         | (13,636)                |                       |
| 55-40-910 ADMIN COST TO GENERAL FUND       | 158,000.00              | 167,000        | 167,000           | 150,000        | 139,167                    | 167,000           | 167,000        | -                       |                       |
| 55-40-915 COST SHARE CITY BLDG FUND 10     | 34,999.96               | 35,100         | 35,100            | 31,800         | 29,250                     | 35,100            | 35,100         | -                       |                       |
| 55-40-920 COST SHARE TO VEHIC & EQUIP      | 71,250.00               | 71,250         | 71,250            | 71,250         | 59,375                     | 71,250            | 71,250         | -                       |                       |
| <b>TOTAL GEN FUND SUMMARY EXPENDITURES</b> | <b>411,834.83</b>       | <b>435,850</b> | <b>378,226</b>    | <b>412,650</b> | <b>323,928</b>             | <b>378,226</b>    | <b>435,850</b> | <b>(57,624)</b>         | -                     |

**FRUIT HEIGHTS CITY CORPORATION**  
**STORM WATER UTILITY FUND**

|                                      |                             | FY2027 TENTATIVE BUDGET |                |                   |                | FY2026 PROPOSED AMENDMENTS |                   |                |                         |                       |
|--------------------------------------|-----------------------------|-------------------------|----------------|-------------------|----------------|----------------------------|-------------------|----------------|-------------------------|-----------------------|
|                                      |                             | FY25<br>ACTUAL          | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET | FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/ OVER<br>BUDGET | PROPOSED<br>AMENDMENT |
| <b>CAPITAL PROJECTS</b>              |                             |                         |                |                   |                |                            |                   |                |                         |                       |
| 55-99-008                            | CURB AND GUTTER REPLACEMENT | 3,726.86                | 20,000         | -                 | 15,000         | -                          | -                 | 20,000         | (20,000)                |                       |
| 55-99-012                            | ORCHARD DRIVE STORM DRAIN   | -                       | 38,000         | -                 |                | -                          | -                 | 38,000         | -                       | -                     |
| 55-99-011                            | Sediment Basin              | -                       | -              | -                 | 28,000         | -                          | -                 | -              | -                       |                       |
| <b>TOTAL CAPITAL PROJECTS</b>        |                             | <b>3,726.86</b>         | <b>58,000</b>  | <b>-</b>          | <b>43,000</b>  | <b>-</b>                   | <b>-</b>          | <b>58,000</b>  | <b>(20,000)</b>         | <b>-</b>              |
|                                      |                             |                         |                |                   |                |                            |                   |                |                         |                       |
| <b>TOTAL FUND EXPENDITURES</b>       |                             | <b>415,561.69</b>       | <b>493,850</b> | <b>378,226</b>    | <b>455,650</b> | <b>323,928</b>             | <b>378,226</b>    | <b>493,850</b> | <b>(77,624)</b>         | <b>-</b>              |
|                                      |                             |                         |                |                   |                |                            |                   |                |                         |                       |
| <b>NET REVENUE OVER EXPENDITURES</b> |                             | <b>27,946.18</b>        | <b>-</b>       | <b>73,387</b>     | <b>-</b>       | <b>90,051</b>              | <b>73,387</b>     | <b>-</b>       | <b>35,387</b>           | <b>-</b>              |

|                        |  | STORM FUND BALANCE |            |                  |                  |
|------------------------|--|--------------------|------------|------------------|------------------|
|                        |  | IFA                | RESTRICTED | NRESTRICTE       | TOTAL            |
| <b>6/30/2025</b>       |  | 2,567,954          | -          | 1,179,120        | 3,747,074        |
| 2026 Est. Net Income   |  | -                  |            | -                | -                |
| 2026 Est. Restrictions |  |                    |            |                  | -                |
| <b>6/30/2026</b>       |  | <b>2,567,954</b>   | <b>-</b>   | <b>1,179,120</b> | <b>3,747,074</b> |
| 2027 Est. Net Income   |  |                    |            | (9,650)          | (9,650)          |
| 2027 Est. Restrictions |  | 43,000             |            | (43,000)         | -                |
| <b>6/30/2027</b>       |  | <b>2,610,954</b>   | <b>-</b>   | <b>1,126,470</b> | <b>3,737,424</b> |

**FRUIT HEIGHTS CITY CORPORATION**  
**SOLID WASTE FUND**

|                                            | FY2027 TENTATIVE BUDGET |                |                |                | FY2026 PROPOSED AMENDMENTS |                |                |                      |                    |
|--------------------------------------------|-------------------------|----------------|----------------|----------------|----------------------------|----------------|----------------|----------------------|--------------------|
|                                            | FY25 ACTUAL             | FY26 BUDGET    | FY26 ESTIMATES | FY27 BUDGET    | FY26 ACTUALS THRU May      | FY26 ESTIMATES | FY26 BUDGET    | (UNDER)/ OVER BUDGET | PROPOSED AMENDMENT |
| <b>REVENUES</b>                            |                         |                |                |                |                            |                |                |                      |                    |
| <b>ENTERPRISE REVENUE</b>                  |                         |                |                |                |                            |                |                |                      |                    |
| 59-37-100 SOLID WASTE COLLECTION CHARGES   | 494,400.70              | 609,000        | 609,023        | 609,700        | 558,271                    | 609,023        | 609,000        | 23                   |                    |
| <b>TOTAL ENTERPRISE REVENUE</b>            | <b>494,400.70</b>       | <b>609,000</b> | <b>609,023</b> | <b>609,700</b> | <b>558,271</b>             | <b>609,023</b> | <b>609,000</b> | <b>23</b>            | -                  |
| <b>OTHER REVENUE</b>                       |                         |                |                |                |                            |                |                |                      |                    |
| 59-38-100 INTEREST EARNINGS                | 13,586.76               | 15,000         | 8,922          | 10,000         | 8,178                      | 8,922          | 15,000         | (6,078)              |                    |
| <b>TOTAL OTHER REVENUE</b>                 | <b>13,586.76</b>        | <b>15,000</b>  | <b>8,922</b>   | <b>10,000</b>  | <b>8,178</b>               | <b>8,922</b>   | <b>15,000</b>  | <b>(6,078)</b>       | -                  |
| <b>SOURCE 39</b>                           |                         |                |                |                |                            |                |                |                      |                    |
| 59-39-110 USE OF BEGINNING FUND BALANCE    | -                       | -              | -              |                | -                          |                |                | -                    |                    |
| <b>TOTAL SOURCE 39</b>                     | <b>-</b>                | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>                   | <b>-</b>       | <b>-</b>       | <b>-</b>             | <b>-</b>           |
| <b>TOTAL FUND REVENUE</b>                  | <b>507,987.46</b>       | <b>624,000</b> | <b>617,945</b> | <b>619,700</b> | <b>566,449</b>             | <b>617,945</b> | <b>624,000</b> | <b>(6,055)</b>       | -                  |
| <b>EXPENDITURES</b>                        |                         |                |                |                |                            |                |                |                      |                    |
| <b>GEN FUND SUMMARY EXPENDITURES</b>       |                         |                |                |                |                            |                |                |                      |                    |
| 59-40-105 WASTE DISPOSAL COSTS             | 184,518.40              | 250,000        | 246,070        | 233,600        | 182,280                    | 246,070        | 250,000        | (3,930)              |                    |
| 59-40-250 Equip-Supplies & Maintenance     |                         |                |                | 3,000          |                            |                |                |                      |                    |
| 59-40-310 WASTE COLLECTION COSTS           | 219,794.70              | 270,000        | 267,000        | 286,200        | 259,018                    | 267,000        | 270,000        | (3,000)              |                    |
| 59-40-320 SEMI-ANNUAL CLEAN UP EXPENSES    | 671.60                  | 5,000          | -              | 5,000          | -                          | -              | 5,000          | (5,000)              |                    |
| 59-40-610 MISCELLANEOUS SUPPLIES           | 118,115.00              | 5,000          | 2,986          | 1,500          | 2,737                      | 2,986          | 5,000          | (2,014)              |                    |
| 59-40-910 ADMIN COSTS - TO GENERAL FUND    | 28,500.00               | 74,400         | 74,400         | 76,400         | 62,000                     | 74,400         | 74,400         | -                    |                    |
| <b>TOTAL GEN FUND SUMMARY EXPENDITURES</b> | <b>551,599.70</b>       | <b>604,400</b> | <b>590,456</b> | <b>605,700</b> | <b>506,036</b>             | <b>590,456</b> | <b>604,400</b> | <b>(13,944)</b>      | -                  |
| <b>DEPARTMENT 89</b>                       |                         |                |                |                |                            |                |                |                      |                    |
| 59-89-915 COST SHARE OF CITY BUILDING      | 12,499.99               | 14,100         | 14,100         | 14,000         | 11,750                     | 14,100         | 14,100         | -                    |                    |
| <b>TOTAL DEPARTMENT 89</b>                 | <b>12,499.99</b>        | <b>14,100</b>  | <b>14,100</b>  | <b>14,000</b>  | <b>11,750</b>              | <b>14,100</b>  | <b>14,100</b>  | <b>-</b>             | -                  |
| <b>TOTAL FUND EXPENDITURES</b>             | <b>564,099.69</b>       | <b>618,500</b> | <b>604,556</b> | <b>619,700</b> | <b>517,786</b>             | <b>604,556</b> | <b>618,500</b> | <b>(13,944)</b>      | -                  |
| <b>NET REVENUE OVER EXPENDITURES</b>       | <b>(56,112.23)</b>      | <b>5,500</b>   | <b>13,389</b>  | <b>-</b>       | <b>48,663</b>              | <b>13,389</b>  | <b>5,500</b>   | <b>7,889</b>         | -                  |

FRUIT HEIGHTS CITY CORPORATION  
SOLID WASTE FUND

| FY2027 TENTATIVE BUDGET |             |                |             |
|-------------------------|-------------|----------------|-------------|
| FY25 ACTUAL             | FY26 BUDGET | FY26 ESTIMATES | FY27 BUDGET |

| FY2026 PROPOSED AMENDMENTS |                |             |                         |                       |
|----------------------------|----------------|-------------|-------------------------|-----------------------|
| FY26 ACTUALS<br>THRU May   | FY26 ESTIMATES | FY26 BUDGET | (UNDER)/<br>OVER BUDGET | PROPOSED<br>AMENDMENT |

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

**FRUIT HEIGHTS CITY CORPORATION**  
**VEHICLE & EQUIPMENT FUND**

**REVENUES**

**OTHER REVENUE**

|           |                            |         |        |        |        |
|-----------|----------------------------|---------|--------|--------|--------|
| 61-38-100 | INTEREST EARNINGS          | 54,304  | 30,000 | 45,693 | 30,000 |
| 61-38-200 | GAIN ON SALE OF ASSETS     | -       | -      | -      | -      |
| 61-38-400 | SALE OF VEHICLES/EQUIPMENT | 126,659 | 25,000 | -      |        |

**TOTAL OTHER REVENUE**

**CONTRIBUTIONS AND TRANSFERS**

|           |                              |         |         |         |         |
|-----------|------------------------------|---------|---------|---------|---------|
| 61-39-100 | COST SHARE FROM GENERAL FUND | 140,000 | 140,000 | 140,000 | 140,000 |
| 61-39-110 | COST SHARE FRM STRM WTR FUND | 71,250  | 71,250  | 71,250  | 71,250  |
| 61-39-120 | COST SHARE FROM WATER FUND   | 75,000  | 71,250  | 71,250  | 71,250  |
| 61-39-140 | ANTICIPATED FUND BALANCE USE | -       | 72,560  | -       | 203,500 |
| 61-39-220 | TRANSFER FROM GENERAL FUND   | 300,000 | 250,000 | 227,273 | -       |

**TOTAL CONTRIBUTIONS AND TRANSFERS**

**TOTAL FUND REVENUE**

**EXPENDITURES**

**MAINTENANCE BUILDING**

|           |                                |        |        |        |        |
|-----------|--------------------------------|--------|--------|--------|--------|
| 61-61-250 | SHOP - SUPPLIES, PROPANE, ETC  | 7,915  | 12,000 | 6,434  | 10,000 |
| 61-61-255 | UTILITIES - GAS & ELECTRICITY  | 8,707  | 10,000 | 7,704  | 12,200 |
| 61-61-260 | BLDG & GRNDS - REPAIRS & MAINT | 17,031 | 20,000 | 14,986 | 20,000 |
| 61-61-280 | TELEPHONE                      | 2,973  | -      | -      | -      |

**TOTAL MAINTENANCE BUILDING**

**OPERATIONS EXPENSE**

|           |      |        |        |        |        |
|-----------|------|--------|--------|--------|--------|
| 61-62-240 | FUEL | 27,121 | 40,000 | 23,660 | 40,000 |
|-----------|------|--------|--------|--------|--------|

**TOTAL OPERATIONS EXPENSE**

**MAINTENANCE & REPAIRS**

|           |                                |        |         |         |         |
|-----------|--------------------------------|--------|---------|---------|---------|
| 61-86-250 | VEH & EQUIP, SUPPLIES & MAINT  | 51,076 | 30,000  | 46,237  | 30,000  |
| 61-86-260 | TOOLS                          | 3,839  | 5,000   | 3,915   | 5,000   |
| 61-86-275 | TRADE IN MINI                  | -      | -       | -       | -       |
| 61-86-280 | TIRES                          |        | 7,500   | 6,364   | 8,500   |
| 61-86-340 | EQUIPMENT RENTAL               |        | 500     | -       | 500     |
| 61-86-740 | CAPITAL OUTLAY - VEHIC & EQUIP | -      | 360,000 | 340,000 | 212,000 |

**TOTAL MAINTENANCE & REPAIRS**

**FY2027 TENTATIVE BUDGET**

| FY25<br>ACTUAL | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET |
|----------------|----------------|-------------------|----------------|
|----------------|----------------|-------------------|----------------|

**FY2026 PROPOSED AMENDMENTS**

| FY26 ACTUALS<br>THRU May | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/ OVER<br>BUDGET | PROPOSED<br>AMENDMENT |
|--------------------------|-------------------|----------------|-------------------------|-----------------------|
|--------------------------|-------------------|----------------|-------------------------|-----------------------|

|        |        |        |          |  |
|--------|--------|--------|----------|--|
| 41,885 | 45,693 | 30,000 | 15,693   |  |
| -      | -      | -      | -        |  |
| -      | -      | 25,000 | (25,000) |  |

**TOTAL OTHER REVENUE**

|         |         |         |          |  |
|---------|---------|---------|----------|--|
| 116,667 | 140,000 | 140,000 | -        |  |
| 59,345  | 71,250  | 71,250  | -        |  |
| 59,375  | 71,250  | 71,250  | -        |  |
| -       |         | 72,560  | (72,560) |  |
| 208,333 | 227,273 | 250,000 | (22,727) |  |

**TOTAL CONTRIBUTIONS AND TRANSFERS**

**TOTAL FUND REVENUE**

|        |        |        |         |  |
|--------|--------|--------|---------|--|
| 5,898  | 6,434  | 12,000 | (5,566) |  |
| 7,062  | 7,704  | 10,000 | (2,296) |  |
| 13,737 | 14,986 | 20,000 | (5,014) |  |
|        | -      |        | -       |  |

**TOTAL MAINTENANCE BUILDING**

|        |        |        |          |  |
|--------|--------|--------|----------|--|
| 21,688 | 23,660 | 40,000 | (16,340) |  |
|--------|--------|--------|----------|--|

**TOTAL OPERATIONS EXPENSE**

|         |         |         |          |  |
|---------|---------|---------|----------|--|
| 28,175  | 46,237  | 30,000  | 16,237   |  |
| 3,589   | 3,915   | 5,000   | (1,085)  |  |
| -       | -       | -       | -        |  |
| 5,834   | 6,364   | 7,500   | (1,136)  |  |
| -       | -       | 500     | (500)    |  |
| 334,183 | 340,000 | 360,000 | (20,000) |  |

**TOTAL MAINTENANCE & REPAIRS**

FRUIT HEIGHTS CITY CORPORATION

VEHICLE & EQUIPMENT FUND

|                               |                    | FY2027 TENTATIVE BUDGET |                |                   |                | FY2026 PROPOSED AMENDMENTS |                   |                |                         |                       |
|-------------------------------|--------------------|-------------------------|----------------|-------------------|----------------|----------------------------|-------------------|----------------|-------------------------|-----------------------|
|                               |                    | FY25<br>ACTUAL          | FY26<br>BUDGET | FY26<br>ESTIMATES | FY27<br>BUDGET | FY26 ACTUALS<br>THRU May   | FY26<br>ESTIMATES | FY26<br>BUDGET | (UNDER)/ OVER<br>BUDGET | PROPOSED<br>AMENDMENT |
| OTHER                         |                    |                         |                |                   |                |                            |                   |                |                         |                       |
| 61-89-650                     | DEPRECIATION       | 130,926                 | 177,060        | 177,800           | 177,800        | 132,795                    | 177,800           | 177,060        | 740                     |                       |
| 61-89-700                     | CAPITALIZED ASSETS | -                       | -              | -                 | -              | -                          |                   |                | -                       |                       |
| TOTAL OTHER                   |                    | 130,926                 | 177,060        | 177,800           | 177,800        | 132,795                    | 177,800           | 177,060        | 740                     |                       |
| TOTAL FUND EXPENDITURES       |                    | 249,588                 | 662,060        | 627,100           | 516,000        | 552,962                    | 627,100           | 662,060        | (34,960)                | -                     |
| NET REVENUE OVER EXPENDITURES |                    | 517,624                 | (2,000)        | (71,634)          | -              | (67,356)                   | (71,634)          | (2,000)        | (69,634)                |                       |

|                        |  | VEHICLE FUND BALANCE |            |              |           |
|------------------------|--|----------------------|------------|--------------|-----------|
|                        |  | IFA                  | RESTRICTED | UNRESTRICTED | TOTAL     |
| 6/30/2025              |  | 879,852              | -          | 835,186      | 1,715,038 |
| 2026 Est. Net Income   |  |                      |            | (71,634)     | (71,634)  |
| 2026 Est. Restrictions |  | 340,000              |            | (340,000)    | -         |
| 6/30/2025              |  | 1,219,852            | -          | 495,186      | 1,715,038 |
| 2027 Est. Net Income   |  |                      |            | (203,500)    | (203,500) |
| 2027 Est. Restrictions |  | -                    |            |              | -         |
| 6/30/2027              |  | 1,219,852            | -          | 291,686      | 1,511,538 |

FRUIT HEIGHTS CITY

RESOLUTION NO. 2026-11

A RESOLUTION OF THE FRUIT HEIGHTS CITY COUNCIL ADOPTING THE FISCAL YEAR 2027 BUDGET OPERATING.  
AND CERTIFIED TAX RATE #0.001693

**WHEREAS**, in accordance with Utah Code Annotated § 10-6-113, on May 5 2026, the Fruit Heights City Council accepted a tentative budget for Fiscal Year 2027 and subsequently set the date, time and place for a public hearing to consider adoption of the final budget; and

**WHEREAS**, a public hearing to consider adoption of an operating budget for Fiscal Year 2027 was held on June 16, 2026; and the Council now desires to adopt a final budget.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF FRUIT HEIGHTS CITY, STATE OF UTAH, AS FOLLOWS:

**Section 1. Certified Tax Rate and Budget Adoption.** The fiscal year 2027 certified tax rate is # 0.001693 and the fiscal year 2027 final budget, attached hereto as Exhibit A and incorporated herein by reference, is hereby adopted by Fruit Heights City for said fiscal year.

**Section 2 Severability.** If any section, part, or provision of this resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

**Section 3. Effective Date.** This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF FRUIT HEIGHTS CITY, STATE OF UTAH, THIS 16th DAY OF JUNE 2026. Computer

ATTEST:

By: \_\_\_\_\_

Darren Frandsen, City Recorder

Fruit Heights City Council

By: \_\_\_\_\_

Jeanne Groberg, Mayor

{SEAL}

City Council Vote:

|                |          |         |              |
|----------------|----------|---------|--------------|
| David Hale     | Yes ____ | No ____ | Abstain ____ |
| Mark Cottrell  | Yes ____ | No ____ | Abstain ____ |
| Eileen Moss    | Yes ____ | No ____ | Abstain ____ |
| Blake Winslow  | Yes ____ | No ____ | Abstain ____ |
| Gary Anderson  | Yes ____ | No ____ | Abstain ____ |
| Jeanne Groberg | Yes ____ | No ____ | Abstain ____ |
| (to break tie) |          |         |              |

DEPOSITED in the office of the City Recorder this \_\_\_\_ day of June 2026

ATTEST:

RECORDED this \_\_\_\_ day of June 2026

Hailee Ballingham, City Deputy Recorder