# CLINTON CITY COUNCIL AGENDA

2267 N 1500 W Clinton, UT 84015

**June 23, 2026**

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

**This meeting may be attended electronically by one or more members.**

***Mayor***
***Marie Dougherty***

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

## 7:00 PM REGULAR COUNCIL MEETING

1. Pledge of Allegiance
2. Invocation – Councilmember Dane Searle
3. Roll Call

**PUBLIC INPUT**

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

**BUSINESS**

1. Presentation on Street Quality Ratings and Funding
2. **Public Hearing,** Executive Salary Increases or COLA's for Fiscal Year 2026-27
3. **Resolution 18-26,** Adoption of Fiscal Year 2026-27 Final Budget
4. **Public Hearing, Ordinance 26-04,** Amendments to Title 18 and Title 25 of the Clinton City Code Regarding Weeds
5. **Resolution 19-26,** Budget Amendments for Fiscal Year 2025-26

**CONSENT ITEMS**

1. Appointment to the Clinton City RAP Tax Committee
2. Approval of Minutes: June 16, 2026 City Council Work Session and Special City Council Meeting
3. Approval of Accounts Payable: N/A

**OTHER BUSINESS**

1. City Manager/Department Head Reports
2. Council Reports
3. Mayor's Report
4. Action Item Review

**ADJOURN**

**CITY REDEVELOPMENT AGENCY (RDA)**

1. **Resolution 01-26 R Adoption of the RDA Final Budget Fiscal Year 2026-2027**

**ADJOURN**

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

1. **Resolution 01-26 SSD Adoption of the SSSSD Final Budget Fiscal Year 2026-2027**

**ADJOURN**

**Dated this 16th day of June 2026**
**/s/Lisa Titensor, Clinton City Recorder**

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

# CLINTON CITY COUNCIL STAFF REPORT

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

| | | | | | |
|---|---|---|---|---|---|
| **MEETING DATE:** | June 23, 2026 | | | | |
| **CONSENT AGENDA** | | **BUSINESS AGENDA** | X | **RECOGNITION** | |
| **PETITIONER(S):** | David Williams, Kasey Jensen, Bryce Wilcox, Matt Crump | | | | |
| **TYPE OF VOTE:** | **ROLL CALL** | | **VOICE** | | |
| **SUBJECT:** | Presentation on street Pavement Preservation Plan, Pavement Surface Evaluation and Rating summary, and process for implementing a Transportation Utility Fee. | | | | |

**FISCAL IMPACT:** Additional funding for Streets

**SUMMARY:** Public works has completed a Pavement Preservation Plan for the streets in Clinton City. As part of the plan, a Pavement Surface Evaluation and Rating (PASER) was completed that ranked all of the Clinton City streets on their condition. Public Works will present to the Council the process of the PASER rating and the streets requirements from the Pavement Preservation Plan.

The plan identifies deficiencies in funding to keep up with the needs of the 86 miles of streets in Clinton. We will discuss funding options for the streets and the process to create a Transportation Utility Fee for Clinton city residents and businesses.

**RECOMMENDATION:** Prepared the necessary information for the implementation of a Transportation Utility Fee

**ATTACHMENTS:**

# PAVEMENT MANAGEMENT PLAN

Clinton City Corporation

10/18/24

2267 North 1500 West
Clinton City, UT, 84015

Prepared by:

J-U-B ENGINEERS, INC.

466 North Kays Drive
801-547-0393
jub.com

# CONTENTS


**1 INTRODUCTION ... 1**

1.1 Pavement Management ... 1

1.2 Pavement Evaluation ... 1

1.3 Treatment Costs & Budget Recommendations ... 1

**2 BACKGROUND ... 3**

2.1 Clinton City Streets in 2024 ... 3

2.2 2014 Pavement Management Plan ... 5

2.3 Clinton's Approach to Pavement Preservation ... 7

**3 PAVEMENT EVALUATION ... 8**

3.1 Evaluation Standards ... 8

3.1.1 Pavement Condition Index (ASTM D6433-07) ... 8

3.1.2 PASER ... 9

3.2 Recommended evaluation method ... 10

3.3 Application of PASER ... 11

**4 EVALUATION RESULTS ... 13**

4.1 Collected Data ... 13

**5 PAVEMENT PRESERVATION AND REHABILITATION ... 16**

5.1 Typical Maintenance Cycle ... 16

5.2 Maintenance Methods ... 19

**6 MAINTENANCE COSTS ... 23**

6.1 Costs ... 23

6.2 Backlog ... 25

**7 RECOMMENDATIONS ... 26**

**Appendices ... 27**

Appendix A – Pavement Assessment Guide ... 27


## Figures


Figure 1. Functional Classification Map ... 4

Figure 2. PASER Graph ... 10

Figure 3. PASER / PCI Relationship to Recommended Treatments ... 12

Figure 4. Street Network PASER Distribution ... 13

Figure 5. Street Network PASER Distribution by Classification ... 14

Figure 6. PASER Ratings by Segment ... 15

Figure 7. Typical Maintenance Cycle - Local Streets ... 17

Figure 8. Typical Maintenance Cycle - Collector Streets ... 18

Figure 9. Crack Seal Treatment. ... 19

Figure 10. Slurry Seal Treatment. ... 20

Figure 11. Asphalt Milling. ... 20

Figure 12. Asphalt Patching ........ 21
Figure 13. Asphalt Replacement. ........ 22
Figure 14. PASER Rating Distribution. ........ 25

## Tables

Table 1. 2014 Treatment Cycle and Costs ........ 5
Table 2. 2014 Annual Streets Budget ........ 5
Table 3. Historical Construction Price Indices ........ 6
Table 4. PASER ranking methodology. ........ 9
Table 5. Maintenance Cycle Breakdown - Local Streets ........ 17
Table 6. Maintenance Cycle Breakdown - Collector Streets ........ 18
Table 7. Maintenance Costs by Treatment Type. ........ 23
Table 8. Annual Maintenance Costs - Local Streets ........ 24
Table 9. Annual Maintenance Costs - Collector Streets ........ 24

# 1 INTRODUCTION

The purpose of this report is to provide Clinton City with a guide to effectively manage the asphalt pavement within the city rights of way. Clinton City has historically made great investment into their streets and the Public Works Department takes pride in helping manage and maintain the streets. This report helps outline the steps needed to preserve this investment in a productive and fiscally responsible manner. Through proactive assessment, prioritization, and strategic investment, the City can effectively manage the pavement in their street network.

## 1.1 Pavement Management

Pavement management is a systematic approach covering the entire life cycle of a street from initial construction through continuing maintenance and eventually reconstruction. Effectively managing pavement is vital due to its direct correlation with the community's safety, mobility, and economic vitality. As a growing municipality, Clinton relies heavily on its road infrastructure to facilitate daily commutes, emergency services, and commercial activities. Effective pavement management ensures the longevity and functionality of roads, reducing costly repairs and traffic disruptions. By strategically assigning resources for preservation and rehabilitation, Clinton City can extend the lifespan of its pavement assets, enhance overall transportation efficiency, and reduce the financial burden resulting from deferred preservation. Well-maintained roads also contribute to a positive community image, attracts businesses, and foster a desirable quality of life for residents.

## 1.2 Pavement Evaluation

Numerous methodologies exist for evaluating pavement including Remaining Service Life (RSL) which the city has used historically. This methodology along with other industry standard methodologies were reviewed to find the ideal methodology for aiding Public Works staff in performing pavement inspections and identifying streets for preservation/rehabilitation projects in a systematic and data supported manner. The Pavement Surface Evaluation and Rating (PASER) method was selected to evaluate the pavement condition of all City owned streets for this report. This provided current data that can be used in decision making over the next few years, as well as inform the city of the necessary work required for proper pavement management.

## 1.3 Treatment Costs & Budget Recommendations

After obtaining data and evaluating the necessary maintenance for the street network, the costs to perform the maintenance were estimated. Recent costs for a variety of pavement preservation and rehabilitation methods were reviewed from projects in the Davis County area. These costs were applied to the recommended maintenance from the pavement evaluation to create budget recommendations for the city. The budget recommendations include the required annual funds to properly maintain the asphalt pavement in addition to addressing the backlog of necessary maintenance.

# 2 BACKGROUND

## 2.1 Clinton City Streets in 2024

Clinton City's current street network consists of 86 centerline miles of streets, all of which have asphalt pavement. Since 2014, Clinton City has gained about 8 centerline miles of streets primarily through residential development. In 2024, Local (Residential) streets account for 71 miles (~81%) and Collector streets account for 15 miles (~19%) whereas in 2014 there were ~63 miles of Local streets and still ~15 miles of collector streets.

Collector streets carry higher volumes of traffic, are generally wider and have striped shoulders. Local streets carry lower volumes of traffic and serve functionally to move traffic onto Collector streets. Streets not owned or operated by the City are not included in these numbers. The Utah Department of Transportation owns and operates the 2000 West and 1800 North roadways, both of which are classified as Arterial streets and carry very high amounts of traffic. A map of the existing street network is shown in Figure 1.

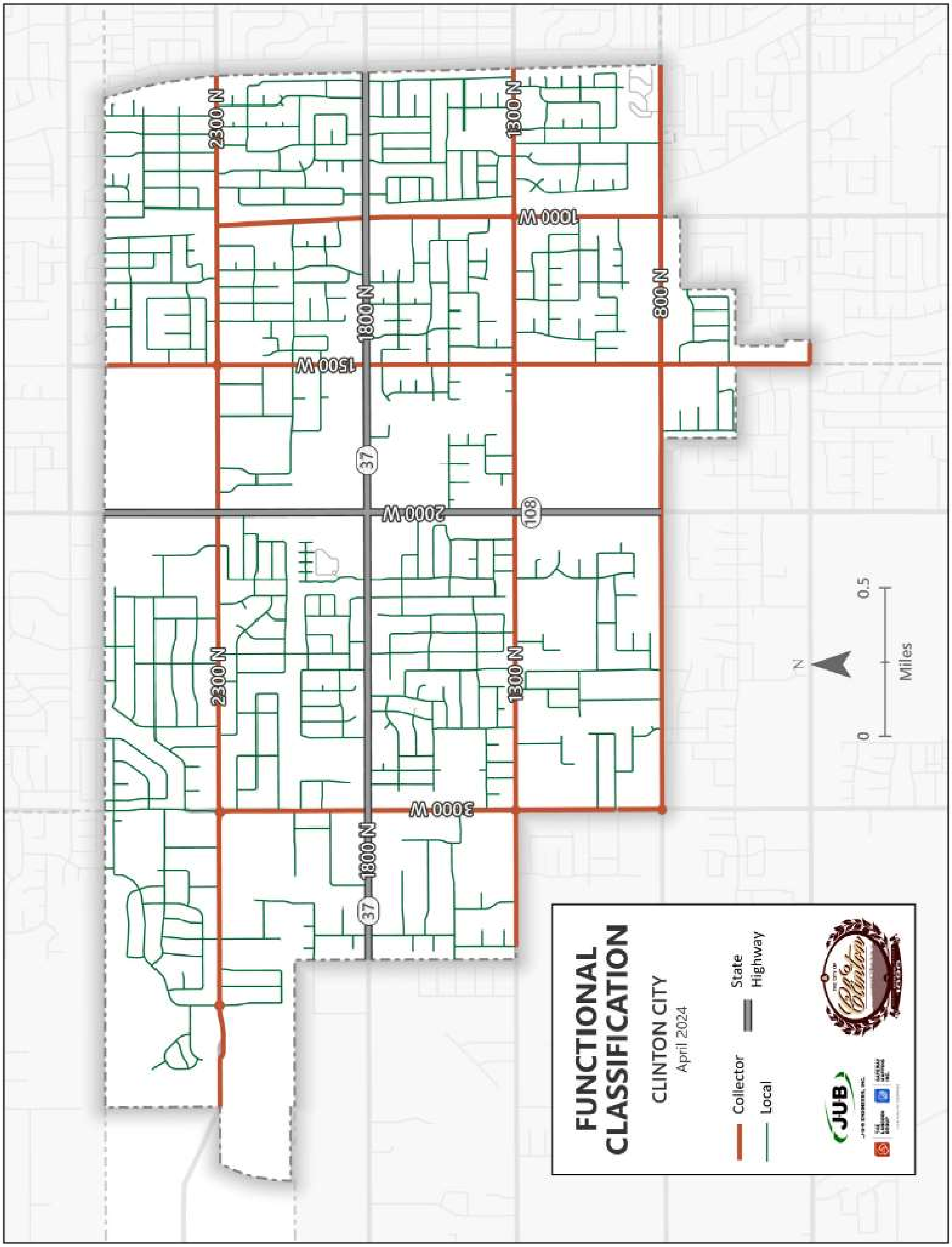


*Figure 1. Functional Classification Map*

## 2.2 2014 Pavement Management Plan

A Pavement Management Report was prepared for Clinton City in 2014, which included physical inspections of the pavement on all City owned streets to determine Remaining Service Life. The 2014 report presented analysis of the inspection data, treatment cost estimates and a recommended plan of action for pavement preservation. The report showed approximately 70% of Clinton streets having between 15-25 years of remaining service life.

The evaluation of the pavement in 2014 was done on a qualitative basis using different metrics set by the city. Remaining Service Life (RSL) is a qualitative measure that estimates the time left in pavement's lifecycle, based on observations of surface condition, before it will need to be replaced.  The 2014 report states that "The method for evaluating the pavement in the 2014 assessment was primarily qualitative. Cracks, potholes, and other defects were grouped into one data point that was more comparative in nature. The methods for evaluating the pavement were balanced with time constraints of the city staff and providing sufficient data to analyze the pavement condition across the street network". The recommended treatment cycle for asphalt pavement and estimated unit costs in the 2014 report are shown in Table 1. Table 2 contains a breakdown of the recommended streets budget from the 2014 report.

*Table 1. 2014 Treatment Cycle and Costs*

| Age (yrs) | Pavement Treatment | Cost (per square foot) |
|---|---|---|
| 1 | Slurry Seal | $0.16 |
| 5 (repeated) | Crack Seal | $0.03 |
| 10 (repeated) | Slurry Seal | $0.16 |
| 50 | Asphalt Replacement | $1.98 |

*Table 2. 2014 Annual Streets Budget*

| Collector Streets | Collector Miles | Collector Miles Per Year | Cost per Mile | Total Cost | Cost Per Mile per Year |
|---|---|---|---|---|---|
| Remove & Replace 1/40th collector roads | 14.58 | 0.36 | $554,400.00 | $202,141 | $13,860 |
| Surface treat 1/10th collector roads | 14.58 | 1.46 | $66,528.00 | $97,028 | $6,653 |
| Crack Seal 1/5th collector roads less reconstructed | 14.58 | 2.55 | $6,072.00 | $15,497 | $1,063 |
| Total | | | | $314,666 | $21,575 |
| | | | | | |

| Residential Streets | Residential Miles | Residential Miles Per Year | Cost per Mile | Total Cost | Cost Per Mile per Year |
|---|---|---|---|---|---|
| Remove & Replace 1/50th residential roads | 63.34 | 1.27 | $279,840.00 | $354,510 | $5,597 |
| Surface treat 1/10th residential roads | 63.34 | 6.33 | $34,848.00 | $220,732 | 3,485 |
| Crack Seal 1/5th residential roads less reconstructed | 63.34 | 11.40 | $5,544.00 | $63,210 | $998 |
| Total | | | | $638,452 | $10,080 |
| **Total Residential and Collectors per year** | | | | **$953,117** | |

Since the 2014 pavement plan was completed, the construction market has seen a significant increase in costs. The Construction Price Index and Turner Price Index are industry standard indices used to track construction costs over time. The annual index scores and annual percentage change are shown in Table 3. The 10-year percentage change shows significant increases in nationwide construction costs since the 2014 pavement plan. The budget established by the 2014 plan has remained relatively unchanged since its implementation.

*Table 3. Historical Construction Price Indices*

| Year | CPI | % Change | Turner | % Change |
|---|---|---|---|---|
| **2013** | 9437 | | 864 | |
| **2014** | 9664 | 2.41% | 902 | 4.40% |
| **2015** | 9972 | 3.19% | 943 | 4.55% |
| **2016** | 10132 | 1.60% | 989 | 4.88% |
| **2017** | 10542 | 4.05% | 1038 | 4.95% |
| **2018** | 10878 | 3.19% | 1096 | 5.59% |
| **2019** | 11206 | 3.02% | 1156 | 5.47% |
| **2020** | 11392 | 1.66% | 1177 | 1.82% |
| **2021** | 11627 | 2.06% | 1199 | 1.87% |
| **2022** | 12555 | 7.98% | 1295 | 8.01% |
| **2023** | 13175 | 4.94% | 1373 | 6.02% |
| **10 Year Change** | | 39.61% | | 58.91% |

## 2.3 Clinton's Approach to Pavement Preservation

Since 2014, Public Works Staff has worked continually to improve the street network and regularly evaluates pavement condition for selecting projects to pursue. Data for each street segment is stored on the City's Geographical Information System (GIS) database. Staff is able to regularly reference the data to make informed decisions for managing the street's pavement. Historically, staff has worked to prioritize preventative maintenance on higher quality streets. "Keeping the Good Roads, Good." This approach is the most effective and economic way to maintaining a robust street network. It costs much less to prevent pavement from developing serious problems than it does to fix those problems once they have already appeared. Consistent application of this preservation based approach necessitates good data management to track and plan pavement projects in a data driven, unbiased manner.

# 3 PAVEMENT EVALUATION

Assessing the condition of pavements helps identify and address potential hazards such as potholes, cracks, or uneven surfaces. Regular assessment enables proactive maintenance and rehabilitation planning, extending the lifespan of the pavement. Using pavement conditions in a pavement management plan promotes efficient asset management which reduces the need for costly and extensive repairs to the pavement. Small repairs or preventive measures conducted early can prevent further deterioration and mitigate the need for major repairs or reconstruction.

## 3.1 Evaluation Standards

Many standards exist to evaluate pavement in a uniform and consistent way. Industry-accepted evaluation standards promote consistent assessment practices, ensuring comparable pavement evaluations across the roadway network. Standards increase the quality of pavement inspections, improving the odds that information about distress types, severity, ride quality, and other essential parameters is reported clearly. However, each standard is unique, with specific strengths and drawbacks. Use of the right standard will inform unbiased and consistent decisions regarding pavement maintenance, repair, and rehabilitation. After reviewing the pavement evaluation methods used in the 2014 report, the project team desired an alternative pavement inspection methodology from the Remaining Service Life model. This would reduce the subjectivity of the inspection process and allow for easier comparison of data, not only street to street, but also city to city across the state.

### 3.1.1 Pavement Condition Index (ASTM D6433-07)

Pavement Condition Index (PCI) is defined by ASTM D6433-07, titled "Standard Practice for Roads and Parking Lots Pavement Condition Index Surveys," and is a widely recognized standard developed by ASTM International. It establishes a systematic approach for visually assessing and documenting the condition of pavement. The purpose of ASTM D6433-07 is to standardize the pavement evaluation process, ensuring consistency and reliability in assessing pavement distress and degradation. ASTM D6433-07 provides a standardized framework to visually evaluate and rate various distress types on pavements including cracking, rutting, potholes, surface wear, and more. The standard also defines distress types, categorizes them, and provides clear guidelines for identifying distress and assigning severity levels based on visual observations. Inspections to calculate PCI require a medium level of training and experience for the staff that perform them. PCI evaluations can also be very time consuming and costly if contracting an outside company to perform the inspections either manually or using vehicle mounted instrumentation.

One benefit of PCI ratings is that they can be used to define a Deterioration Curve that describes how the condition of pavement changes over time. This in turn can be used to predict future pavement conditions and estimate the recommended timeline of pavement treatments over a roadway's lifetime.

### 3.1.2 PASER

PASER (Pavement Surface Evaluation and Rating) is another industry accepted method for pavement evaluation that was developed at the University of Wisconsin-Madison, and is used by various state and local agencies around the country. The method relies on visual inspection of the pavement surface to then assign a rating of 10 through 1, (10 being a newly paved road and 1 being failed pavement) based on how well visual observations fit into the descriptions of each rating category provided in the inspection manual. Some key benefits of the PASER method are:

- PASER introduces a standardized pavement rating system, ranging from 1 (failed) to 10 (excellent), promoting a more consistent assessment of pavement condition.
- The PASER Manual provides guidelines that are accessible and easy to use allowing for a uniform and straightforward evaluation of pavement surfaces.
- PASER considers various distress types, ride quality, and other factors to assess pavement condition comprehensively, providing a holistic view of the road's health.
- It offers guidance on collecting data, documenting pavement conditions, and presenting the assessment results, facilitating data-driven decisions for maintenance and rehabilitation.

Table 4 describes each step of the PASER scale.

*Table 4. PASER ranking methodology.*

<table>
<tr><th>RATING</th><th>NAME</th><th>DESCRIPTION</th><th>REQUIRED ACTION</th></tr>
<tr><td>10</td><td>New</td><td>New pavement</td><td>Monitoring</td></tr>
<tr><td>9</td><td rowspan="2">Good</td><td rowspan="2">Minimal distress, excellent functionality</td><td rowspan="2">Monitoring, routine maintenance</td></tr>
<tr><td>8</td></tr>
<tr><td>7</td><td rowspan="3">Fair</td><td rowspan="3">Manageable distress, adequate functionality</td><td rowspan="3">Maintenance and preventive measures to preserve pavement integrity</td></tr>
<tr><td>6</td></tr>
<tr><td>5</td></tr>
<tr><td>4</td><td>Poor</td><td rowspan="3">Significant distress, structural deterioration, and safety concerns</td><td rowspan="3">Extensive maintenance repair or rehabilitation</td></tr>
<tr><td>3</td><td rowspan="2">Very Poor</td></tr>
<tr><td>2</td></tr>
<tr><td>1</td><td>Failed</td><td>Serious safety risks, unfit for intended use</td><td>Immediate repair or reconstruction</td></tr>
</table>

## 3.2 Recommended evaluation method

The PASER method was selected as the primary method for pavement assessment for the Clinton City 2024 plan. PASER is a more qualitative method for evaluating pavement conditions, while other methods depend on the physical measurement of identifiable distresses on the pavement surface. PASER is more feasible for city staff to complete in a reasonable amount of time and has lower training and experience requirements than the PCI method. While the PCI method requires time-intensive physical measurements, PASER is a qualitative method. In many cases, staff can use the PASER method without needing to leave their vehicle.

To enhance the usability of the PASER method as a means of tracking pavement condition year over year, and to infer realistic timelines for recommending pavement projects based on anticipated future condition, the PASER condition ratings have been correlated to bands of PCI values. Figure 2 shows a timeline of how the PASER rating drops over time as pavement ages, based on the derived correlation between PASER ratings and Pavement Condition Index. The bands of color, labeled with commonly used condition category names align on the deterioration curve to show their relation to the PASER ratings.

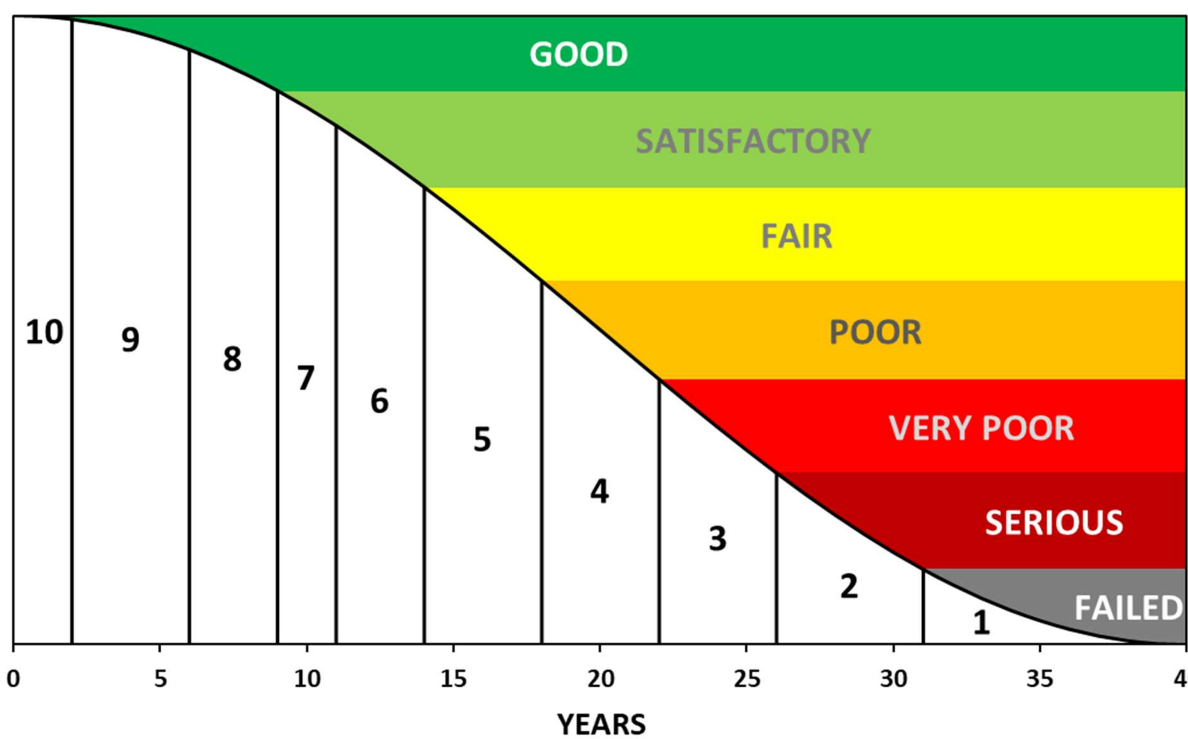


*Figure 2. PASER Graph*

## 3.3 Application of PASER

For use of the PASER evaluation method in Clinton City, Gateway Mapping added functionality for digital data entry of pavement inspections into the City's GIS web map data structure. To expand on the simplicity of the PASER rating number, and to validate the ratings after inspections are completed; four key pavement distresses were identified for estimation by Public Works Staff in the field. The four distresses are longitudinal cracking, block cracking, fatigue cracking, and utility trench patching. These distresses are called out specifically in the PASER documentation and have quantity/severity thresholds listed for each of the ten PASER rating categories.

To assist Public Works Staff in the evaluation of the pavement, J-U-B Engineers prepared a pavement assessment guide which is included in this report as Appendix A. This guide was updated after the evaluation was completed to incorporate feedback received from Staff. More information about the distresses used in the evaluation can be found in the pavement assessment guide.

The web map for recording the pavement inspections was programmed to compare the recorded PASER ratings against the thresholds for the estimated distresses. If any of the reported distresses exceed the specified limit for that rating category, the programmed script will adjust the rating to the maximum rating possible based on the recorded distresses.

Using the derived correlation between PASER ratings and PCI, we were able to project the number of years pavement in Clinton is likely to remain at each PASER rating category. The next step was to utilize known data on how appropriate treatments relate to a pavement's PCI value to recommend appropriate pavement treatments based on the PASER rating. Figure 3 shows graphically how the PASER rating, PCI and recommended treatment relate to each other. This information was used to develop the recommended typical maintenance cycle presented in Section 5 of this report.

| | PASER Rating | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Pavement Condition Index (PCI) | 10 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | |
| 100 | 2 yrs | | | | | | | | | | 1st Slurry Seal on new or overlaid pavement |
| 95 | | 4 yrs | | | | | | | | | |
| 90 | | | 3 yrs | | | | | | | | Slurry Seal w/ Crack Seal |
| 85 | | | | 2 yrs | | | | | | | |
| 80 | | | | | | | | | | | Slurry Seal w/ Crack Seal |
| 75 | | | | | 3 yrs | | | | | | |
| 70 | | | | | | | | | | | Slurry Seal w/ Crack Seal & Spot Repair |
| 65 | | | | | | | | | | | |
| 60 | | | | | | 4 yrs | | | | | |
| 55 | | | | | | | | | | | Mill & Overlay w/ Spot Repairs |
| 50 | | | | | | | | | | | |
| 45 | | | | | | | 4 yrs | | | | |
| 40 | | | | | | | | | | | Asphalt Replacement w/ Spot Repair of Base/Subgrade |
| 35 | | | | | | | | | | | |
| 30 | | | | | | | | 4 yrs | | | |
| 25 | | | | | | | | | | | Full Depth Reconstruction |
| 20 | | | | | | | | | | | |
| 15 | | | | | | | | | 5 yrs | | |
| 10 | | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 0 | | | | | | | | | | 9 yrs | |

*Figure 3. PASER / PCI Relationship to Recommended Treatments*

# 4 EVALUATION RESULTS

The assessment of the pavement on a regular basis is foundational for proper evaluation and analysis. After reviewing the pavement assessment guide with Public Works Staff, an assessment of all asphalt streets was completed in November 2023.

## 4.1 Collected Data

J-U-B Engineers reviewed and verified data collected through the 2023 inspections. Pavement conditions are broken down by PASER rating category (Figure 4), as well as by functional classification (Figure 5). Figure 6 shows a map of the street network with the PASER rating assigned for each segment.

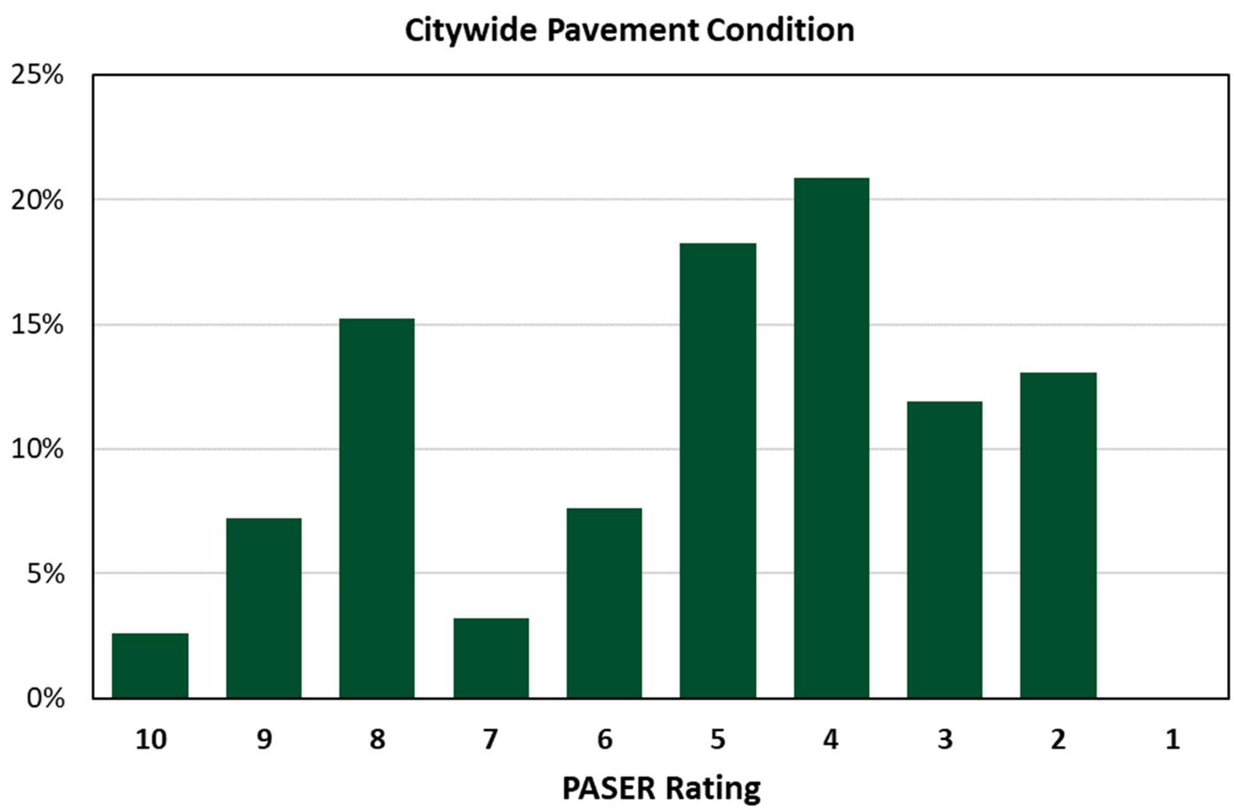


*Figure 4. Street Network PASER Distribution*


*Figure 5. Street Network PASER Distribution by Classification*

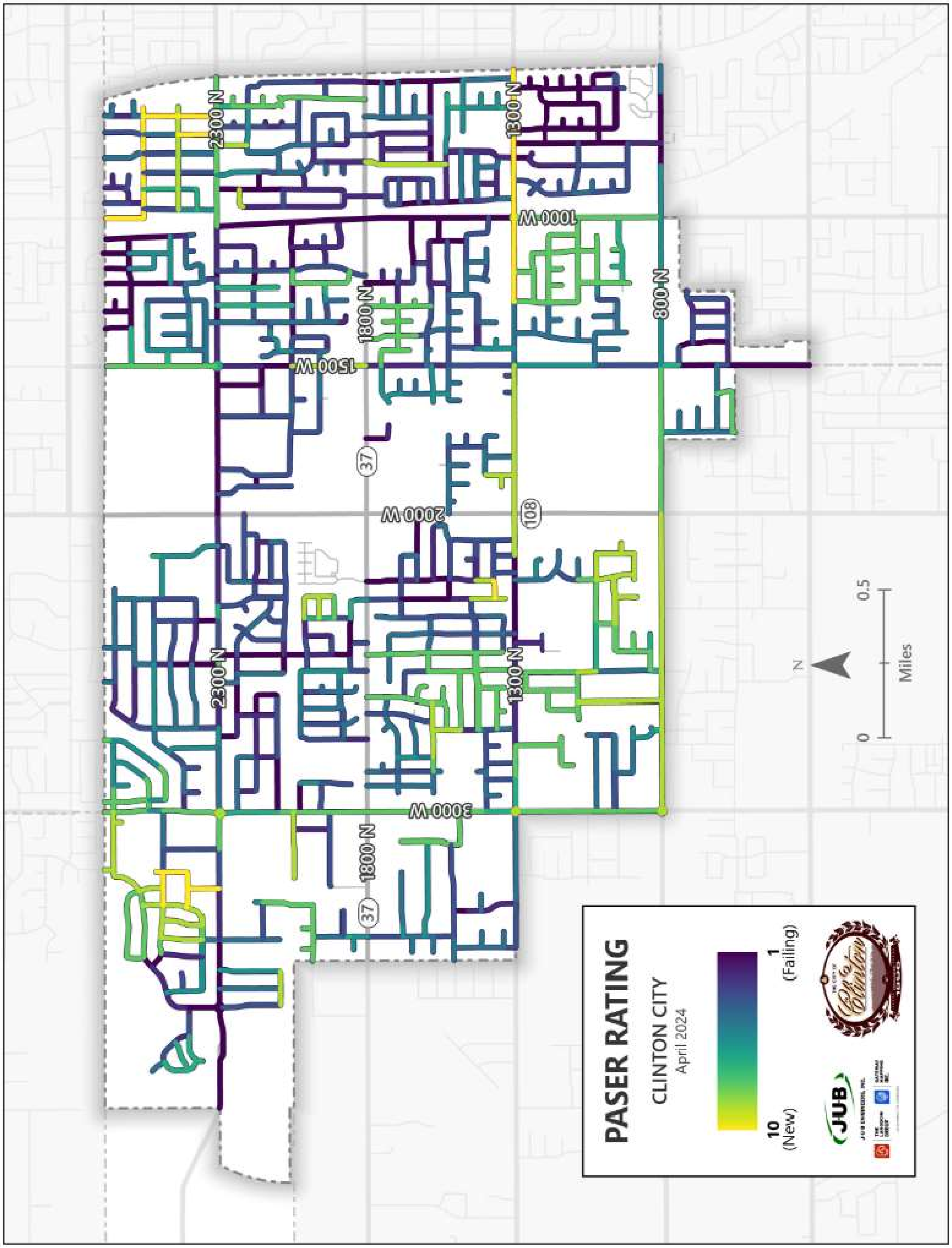


*Figure 6. PASER Ratings by Segment*

# 5 PAVEMENT PRESERVATION AND REHABILITATION

To manage pavement effectively and consistently in the city, Public Works utilizes a generalized Typical Maintenance Cycle for planning and budgeting future pavement maintenance. The plan assists Public Works in determining the correct pavement maintenance to perform on a segment based on its current condition and also provides a guideline on the anticipated time intervals between treatments to aid in planning future projects. The maintenance cycle may be adjusted based on specific site conditions that affect pavement performance. The maintenance cycle also helps inform budget decisions as it identifies the anticipated work for the entire life cycle of the pavement.

## 5.1 Typical Maintenance Cycle

The project team identified slightly different Typical Maintenance Cycles for Local streets and Collector streets because appropriate and feasible treatments for the difference classifications vary. Figures 6 and 7 present charts of the typical maintenance cycles for both Local and Collector streets. The curves in gray represent anticipated deterioration if nothing were done to preserve the pavement, while the colored lines indicate the improved pavement condition anticipated from treatments with deterioration occurring between treatments.

The tables beneath each chart show a breakdown of the recommended treatments and their associated maintenance intervals. In certain cases, individual streets may need maintenance treatments more or less frequently, depending upon traffic loads, past pavement cuts, and other factors. Treatments recommended by the Typical Maintenance Cycle, using the PASER rating and estimated pavement distresses, are not a substitute for individual evaluation of pavement to determine the unique, on-site conditions. This serves as a general guideline to narrowing down which streets to consider including when planning future projects, but should be followed-up with site visits to verify the suitability of recommended treatments.

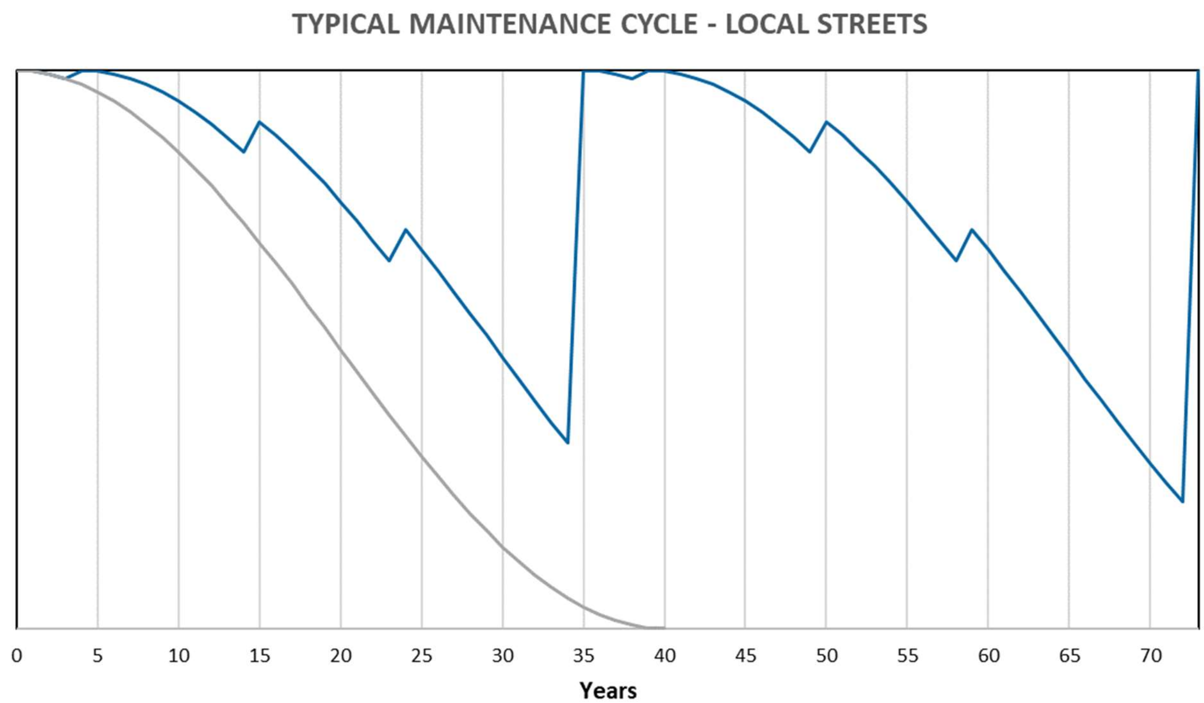


*Figure 7. Typical Maintenance Cycle - Local Streets*

Figure 7 shows a typical maintenance cycle for local streets lasting about 40 years with no preventive maintenance. Preventive maintenance, as shown in Table 5, increases the life of the pavement at a significantly reduced cost. In general, the preventive maintenance includes periodic slurry seal and crack seal, with asphalt replacement around 35 years. Asphalt milling is not shown in a local street maintenance cycle because most local streets have 3 inches of asphalt which is usually not thick enough for a mill and overlay.

*Table 5. Maintenance Cycle Breakdown - Local Streets*

| Age (yrs) | Pavement Treatment |
|---|---|
| 1 - 4 | Slurry Seal |
| 12 - 15 | Slurry Seal w/ Crack Seal |
| 22 - 24 | Slurry Seal w/ Crack Seal & Spot Repair |
| 32 - 35 | Asphalt Replacement w/ Spot Repair |
| 36 - 39 | Slurry Seal |
| 47 - 50 | Slurry Seal w/ Crack Seal |
| 57 - 59 | Slurry Seal w/ Crack Seal & Spot Repair |
| 70 - 73 | Full Depth Reconstruction |

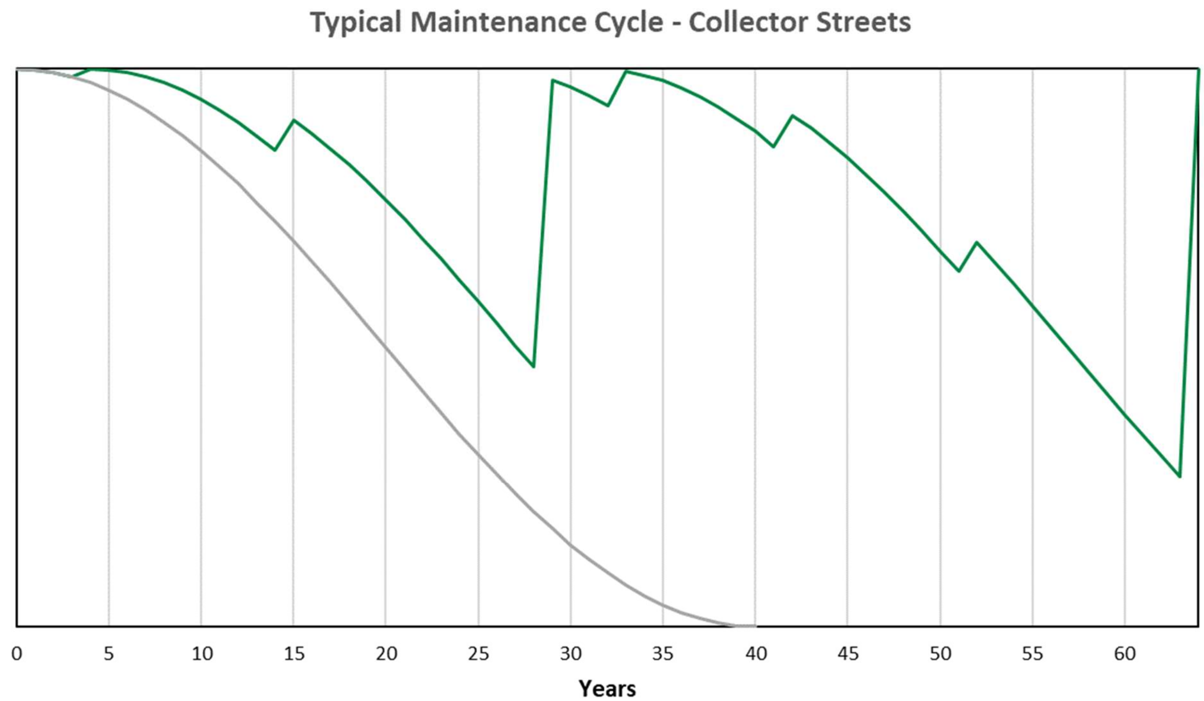


*Figure 8. Typical Maintenance Cycle - Collector Streets*

Figure 8 shows a typical maintenance cycle for collector streets lasting just under 40 years with no preventative maintenance. Preventative maintenance, as shown in Table 6, increases the life of the pavement at a significantly reduced cost. In general, the preventive maintenance includes periodic slurry seal and crack seal, with a mill and overlay between year 25 and 30.

*Table 6. Maintenance Cycle Breakdown - Collector  Streets*

| Age (yrs) | Pavement Treatment |
|---|---|
| 1 - 4 | Slurry Seal |
| 12 - 15 | Slurry Seal w/ Crack Seal |
| 26 - 29 | Mill & Overlay w/ Spot Repair |
| 30 - 33 | Slurry Seal |
| 39 - 42 | Slurry Seal w/ Crack Seal |
| 49 - 52 | Slurry Seal w/ Crack Seal & Spot Repair |
| 62 - 64 | Asphalt Replacement w/ Spot Repair |

## 5.2 Maintenance Methods

The following is a brief description of the pavement maintenance methods identified in the previous section:

*Crack Seal*: A rubber like material used fill and seal pavement surface cracks. This treatment helps minimize the penetration of water to the base material below the asphalt. Crack sealing also slows crack deterioration.

*Figure 9. Crack Seal Treatment.*

*Slurry Seal*: A mixture of asphalt emulsion, fine aggregate, water and other additives that is applied in a thin layer on top of existing asphalt. The slurry helps to slow oxidation of the asphalt (which makes asphalt more brittle), as well as seal and rejuvenate the asphalt, significantly extending pavement life. A slurry seal also helps improve asphalt skid resistance, pavement smoothness, and appearance.

Figure 10. Slurry Seal Treatment.

*Mill & Overlay*: Removal and replacement of approximately 2-3 inches of asphalt over the top of existing asphalt. A mill and overlay is recommended when the pavement has deteriorated to a point that a slurry seal or other less costly maintenance methods are no longer effective. Deep cracks or pavement joints that extend through the entire thickness of the pavement will not be permanently fixed with a mill and overlay as they will eventually propagate through the new asphalt. Areas of settlement and/or localized alligator cracking should be repaired prior to mill and overlay to improve the long-term performance of the rehabilitated pavement.


Figure 11. Asphalt Milling.

*Spot Repair*: Removal and replacement of asphalt pavement in localized pieces. Public Works Staff regularly evaluates and repairs specific pavement spots that can be fixed with a small repair. These spot repairs could be on failed utility trench, potholes, or other defects that only affect a small area of pavement. This is generally routine work completed by Public Works Staff but may also be completed prior to a planned pavement project.


*Figure 12. Asphalt Patching*

Asphalt Replacement: The complete removal and replacement of the asphalt pavement (usually 3 to 5 inches). In some cases, areas with yielding base material underneath the asphalt will need to be removed and replaced. Complete asphalt replacement is necessary when the pavement has reached the end of its useful life. Not all roads will be good candidates for asphalt replacement instead of full depth pavement reconstruction. It will depend on the original construction of the existing pavement section, how the pavement has performed and whether the existing base material is still in good enough condition for reuse. In some cases, alternatives may be evaluated to remediate marginal base such as amending the existing base course with cement prior to repaving. A geotechnical engineer should be engaged to determine the suitability of such alternatives.

*Figure 13. Asphalt Replacement.*

# 6 MAINTENANCE COSTS

As discussed in section 2 of this report, Public Works Staff expressed concern over the rapidly increasing costs to perform street maintenance and the inability to perform necessary maintenance with the current budget. Consequently, this section shows updated costs for the maintenance practices discussed in the previous section and details a recommended annual budget for performing the necessary maintenance.

## 6.1 Costs

J-U-B Engineers collected pavement preservation project bid tabulations for work in Clinton City and other nearby cities since 2021. Reducing the total project costs to a cost per square foot, these unit costs were then inflated to 2024 dollars. The resulting cost projections are presented in Table 7 below:

*Table 7. Maintenance Costs by Treatment Type.*

| Pavement Treatment Type | Minimum | Maximum | Average |
|---|---|---|---|
| Type II Slurry* | $0.16 | $0.21 | **$0.18** |
| Mill & Overlay w/ Spot Repair | $2.40 | $4.55 | **$2.38** |
| Asphalt Replacement w/ Spot Repair *(Local)* | $2.67 | $10.60 | **$4.88** |
| Asphalt Replacement w/ Spot Repair *(Collector/Arterial)* | $3.20 | $12.72 | **$5.86** |
| Full Depth Reconstruction *(Local)* | $4.01 | $15.90 | **$7.32** |
| Full Depth Reconstruction *(Collector/Arterial)* | $6.61 | $23.85 | **$12.81** |

The estimated cost for maintenance on all city streets can be calculated by taking the total centerline miles of local and collector streets and multiplying it by the widths and costs shown in Table 7. The expected life for local and collector streets is taken into account to calculate an estimated average cost. On the basis of this analysis, the recommended budget to fund pavement maintenance and reconstruction for all streets owned and maintained by Clinton City is an **average of $3,400,000 per year**. Note that this budget recommendation is based on typical preservation based maintenance of pavement and does not consider the higher cost of reconstructing a large amount of existing roads already in need of full reconstruction.

Table 8 shows a breakdown of the average cost to maintain one mile of local road.

*Table 8. Annual Maintenance Costs - Local Streets*

| Age (yrs) | Pavement Treatment | Est. Cost Per Mile |
|---|---|---|
| 1 - 4 | Slurry Seal | $39,900 |
| 12 - 15 | Slurry Seal w/ Crack Seal | $51,300 |
| 22 - 24 | Slurry Seal w/ Crack Seal & Spot Repair | $79,800 |
| 32 - 35 | Asphalt Replacement w/ Spot Repair | $927,600 |
| 36 - 39 | Slurry Seal | $39,900 |
| 47 - 50 | Slurry Seal w/ Crack Seal | $51,300 |
| 57 - 59 | Slurry Seal w/ Crack Seal & Spot Repair | $79,800 |
| 70 - 73 | Full Depth Reconstruction | $1,391,400 |
| **Average Annual Cost (per Mile):** | | **$36,452** |

The recommended budget to fund the anticipated typical maintenance and rehabilitation of Local Streets in Clinton City is an **average of $2,550,000 per yea**r.

Table 9 shows a breakdown of the average cost to maintain one mile of collector road.

*Table 9. Annual Maintenance Costs - Collector Streets*

| Age (yrs) | Pavement Treatment | Est. Cost Per Mile |
|---|---|---|
| 1 - 4 | Slurry Seal | $46,600 |
| 12 - 15 | Slurry Seal w/ Crack Seal | $59,900 |
| 26 - 29 | Mill & Overlay w/ Spot Repair | $527,800 |
| 30 - 33 | Slurry Seal | $46,600 |
| 39 - 42 | Slurry Seal w/ Crack Seal | $59,900 |
| 49 - 52 | Slurry Seal w/ Crack Seal & Spot Repair | $93,100 |
| 62 - 64 | Asphalt Replacement w/ Spot Repair | $2,840,700 |
| **Average Annual Cost (per Mile):** | | **$57,416** |

The recommended budget to fund the anticipated typical maintenance and rehabilitation of **Collector Streets** in Clinton City is an **average of $850,000 per year**.

## 6.2 Backlog

As previously noted, Clinton City has a large amount of streets, especially local streets, that are near the end of their service life and will soon need full reconstruction. In general this is a result of a large amount of developments constructed near the same time as well as a historically small street maintenance budget. Figure 14 shows the proporation of city streets within each PASER value, with colors schemes for failing pavement in yellow, orange, and red.

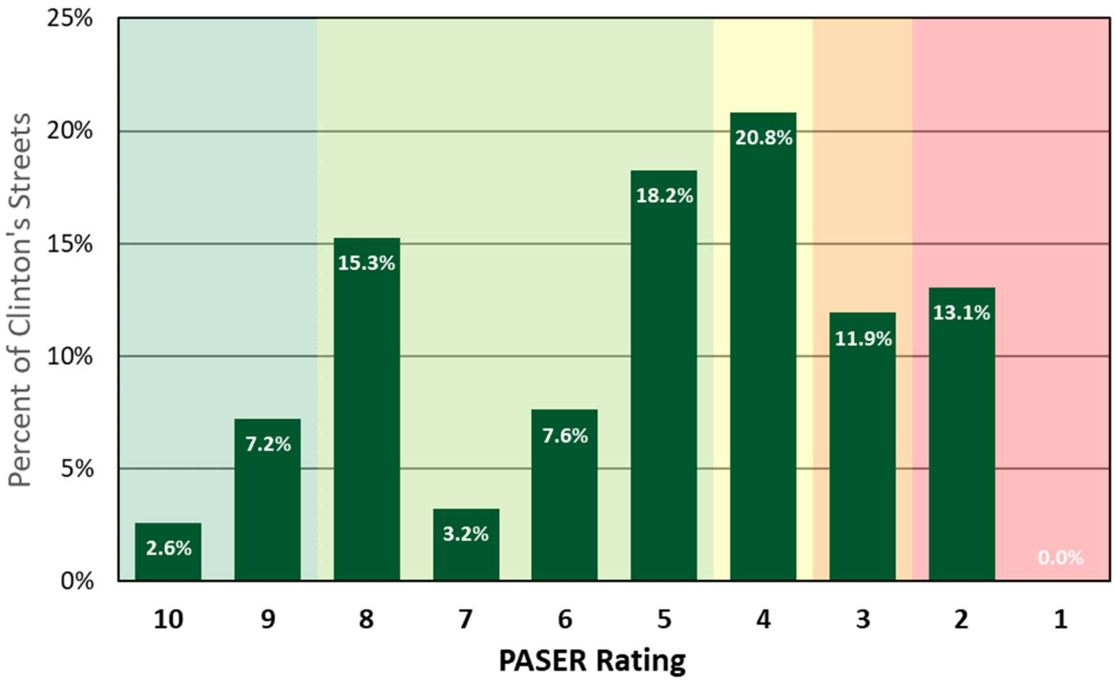


*Figure 14. PASER Rating Distribution.*

Figure 14 shows a significant portion of the city streets approaching a failing condition which means the pavement is at or near the end of its service life and may cause significant impacts to the public. These streets represent a portion of the backlog from previously delayed maintenance as well as the large amount of streets constructed at a similar time.

The implementation of the proposed budget will likely be inadequate to address this large amount of pavement at or near failing condition. However, it is recommended to prioritize the completion of all preservation work, on eligible roads, before devoting funds to the rehabilitation of expired pavement. Performing pavement maintenance while it is still eligible for less expensive treatment extends the life at a significant cost savings over the pavement lifetime. Addressing the backlog may require additional funds apart from the recommended budget or it may take longer to fix all of the pavement at or near the end of its service life.

# 7 RECOMMENDATIONS

The street network in Clinton City is a vital asset owned and maintained by the City. The streets provide the essential connectivity needed for a successful and thriving community. Public Works is dedicated to completing the proper maintenance on city streets. Using a pavement management plan allows Public Works to complete the maintenance in an organized, efficient, and unbiased manner.

The pavement management plan shows the pavement condition for each street segment and the recommended maintenance cycle for a segment. The treat-by years are a guideline to narrow down “candidate” streets to consider for inclusion in project planning. Candidate streets should be evaluated in the field at the time of consideration to judge treatment suitability. In addition, “candidate” streets can be identified in coordination with utility projects to reduce the amount of old utilities that can damage new pavement.

As mentioned in previous sections, it is essential to prioritize preventive maintenance before completing the pavement rehabilitation work. Completing slurry seal and crack seal work every year will ensure the maximum life for every new road in the city. Although this can be difficult when the public sees work completed on roads already in acceptable condition instead of failing roads, it is in the city’s best financial interest.

It is recommended that Clinton City regularly complete a pavement evaluation to ensure the data used in making decisions is updated and accurate. Updates to the pavement condition can be made in GIS on an as needed basis after a project is completed or when another event occurs that impacts the pavement condition (flooding, utility break, significant trenchwork, etc.) In general, it is recommended the city complete a full network condition survey update at least every 3 years. By keeping accurate and updated data the city can regularly evaluate their proposed projects list and implement projects with the highest impact to the street network.

# APPENDICES

## Appendix A – Pavement Assessment Guide

# APPENDIX A - PAVEMENT ASSESSMENT GUIDE

The purpose of this guide is to outline the data collection methods for the assessment of asphalt pavement. The guide assists in collecting accurate and consistent data on each segment in the network. The data collected is the foundation of a successful pavement management plan. Each pavement segment is evaluated for six different data points that are used in the analysis. The six data points include:

1. PASER Rating
2. Urgency of Treatment
3. Longitudinal Cracking (length)
4. Block Cracking (percent)
5. Alligator Cracking (percent)
6. Visible Patching (percent)

Each data point that is to be collected is summarized in the following sections.

## 1. PASER

An in-depth explanation of the PASER evaluation method is found in the report, but generally consists of assigning a number between 1 and 10 to each pavement segment based on a variety of different assessments. In order to assign an accurate PASER rating, thoroughly study the PASER guidelines and rating scales shown in Figure 1. Understand the definitions and criteria for each rating level from 1 (Failed) to 10 (Good). Obtain the tools needed for the assessment, including measurement devices, notepads, cameras, and other relevant tools for collecting data accurately.

Walk or drive the selected pavement area and conduct a visual assessment, identifying distress types such as cracks, potholes, rutting, etc. Assess the severity of each distress type based on its impact on pavement condition, referring to the PASER guidelines. Use appropriate tools to measure distress/ crack lengths when applicable. Based on the distress severity and the PASER guidelines, assign an appropriate PASER rating to the pavement segment. In general, when a pavement segment has distresses that fit within two different PASER ratings, always choose the lower rating number. Refer to the following sections for an explanation of different pavement distresses. Some distress types not described in the subsequent section but related to PASER ratings include:

1. Transverse cracking – Cracking perpendicular to the direction of travel and form a pattern resembling a series of broken lines. The close proximity of transverse and longitudinal cracks may be block cracking.
2. Rutting – The indentation or surface depression located in the wheel path on pavement.
3. Raveling – The loss or peeling away of aggregate from the surface of pavement.
4. Flushing & Polishing – The movement of bituminous binder to the surface of pavement creating a shiny, glass-like surface.
5. Potholes – A hole in the asphalt from the dislodgement of a pavement section.

# Asphalt PASER

Modified for Michigan TAMC Data Collection
◆ Denotes Priority Distress

| | Asphalt 10 | Asphalt 9 | Asphalt 8 |
|---|---|---|---|
| **Good** | New construction<br>No defects<br>Less than 1 year old<br>Only a "10" for 1 year<br>Recent base improvement<br>*No action required* | Like new condition<br>No defects<br>More than 1 year old<br>Recent overlay with or without a crush and shape<br>*No action required* | ◆ Occasional transverse crack >40' apart<br>◆ Crack width tight (hairline) or sealed<br>Few if any longitudinal cracks on joints<br>Recent seal coat or slurry seal (*see below)<br>*Little or no maintenance required* |

| | Asphalt 7 | Asphalt 6 | Asphalt 5 |
|---|---|---|---|
| **Fair** | ◆ Trans. cracks 10'-40' apart<br>◆ Cracks open < ¼"<br>Little or no crack erosion<br>Little or no raveling<br>Few if any patches in good condition<br>First signs of wear<br>*Suggested Action*<br>*Maintain with crack seal* | ◆ Trans. cracks less than 10' apart<br>◆ Initial block cracking (6'-10' Blocks)<br>◆ Cracks open ¼" – ½"<br>Blocks are large and stable<br>Slight to moderate polishing or flushing<br>No patches or few in good condition<br>Slight raveling<br>Sound structural condition<br>*Suggested Action*<br>*Maintain with sealcoat* | ◆ Secondary cracks (crack raveling)<br>◆ Moderate block cracking (1' – 5' blocks)<br>◆ First sign of longitudinal cracks at edge<br>◆ Cracks open >½"<br>Patching/wedging in good condition<br>Moderate raveling<br>Extensive to severe flushing & polishing<br>Sound structural condition<br>*Suggested Action*<br>*Maintain with sealcoat or thin overlay* |

| | Asphalt 4 | Asphalt 3 | Asphalt 2 |
|---|---|---|---|
| **Poor** | ◆ Longitudinal cracking in the wheel paths<br>◆ Rutting ½" - 1" deep<br>◆ Severe block cracking: <1' blocks<br>Severe surface raveling<br>Multiple longitudinal & transverse cracks with slight crack erosion<br>Patching in fair condition<br>First signs of structural weakening<br>*Suggested Action*<br>*Structural overlay >2"* | ◆ < 25% alligator cracking (first signs)<br>◆ Moderate rutting 1"- 2" deep<br>◆ Severe block cracking (Alligator)<br>Longitudinal & transverse cracks showing extensive crack erosion<br>Occasional potholes<br>Patches in fair/poor condition<br>*Suggested Action*<br>*Structural overlay >2"*<br>*Patching & repair prior to a major overlay*<br>*Milling would extend overlay life* | ◆ > 25% alligator cracking<br>◆ Severe rutting or distortion >2"<br>Closely spaced cracks with erosion<br>Frequent potholes<br>Extensive patches in poor condition<br>*Suggested Action*<br>*Reconstruction with base repair*<br>*Crush and shape possible*<br>**Asphalt 1**<br>Loss of surface integrity<br>Extensive surface distress<br>*Suggested Action*<br>*Reconstruction with base repair* |

## General TAMC PASER Rating Tips

**Rate surface distress, not ride quality.** Be aware of cracks in the wheel path, they can be hard to see and don't affect the ride.

**Disregard the shoulder.** Rate only the drivable pavement, edge line to edge line.

**Do not ignore reflective cracks.** Rate them by assessing the type of crack they are (transverse, longitudinal, alligator...)

**Rate the current surface condition.** If construction is in progress (work is active), but you are driving on the old surface, go ahead and rate the new surface. Some barrels sitting on the side of the road is not construction in progress.

**Rate what you see,** not what distresses you think might happen in the future.

**Rate roads with the same scrutiny** regardless of their use, ownership or functional class

**Rate the lane with the worst condition** when lanes have differing conditions. For variable surface types, rate the worst lane, and select it as the Surface Subtype.

**Crush & Shape** - A treatment is considered a reconstruct only if the base material is replaced or rehabilitated.

**Rutting** - Look for visual cues such as plow scars. Get out and measure using a straight edge and tape measure. Use caution!

**Rutting Revisions** – See page 8 of the TAMC PASER Training Manual for rutting measurement changes.

**Composite Pavement** - When a concrete pavement has been overlaid with asphalt (composite pavement) rate it based on the uppermost surface, in this case, asphalt; but note the surface subtype as composite.

**Concrete Joint Repairs** - The highest rating a repaired concrete pavement can receive is a 9. No other defects can be present and the condition is "like new." However, this is not what the Concrete PASER Manual says.

**Sealcoat**- See pages 6-7 of the TAMC PASER Training Manual for rating sealcoat pavements. Sealcoat applied over asphalt is a treatment. A sealcoat "road" is simply sealcoat over gravel.

***Proactive Sealcoat treatments** – Do not downgrade an Asphalt PASER 9 or 10 (no defects) to an Asphalt PASER 8 because of the treatment. Rate it based on the distresses that are visible (see page 9 of TAMC PASER Training Manual).

2017 Michigan PASER Cheat Sheet V1.0

*Figure 1 TABLE FORM PASER MANUAL*

## 2. Urgency of Treatment

The second data point to collect is the urgency of the treatment recommended for the pavement segment. Identify and categorize distress types (e.g., cracks, potholes, rutting) observed on the pavement. Assess the severity of each distress type based on its dimensions, depth, width, and overall impact on pavement condition. Assess the extent and coverage of distresses across the pavement area. Consider the percentage of the pavement affected by distresses, both locally and overall. Consider the subgrade strength and overall condition of the pavement structure. Determine if the pavement can endure the current loading conditions or if it's near its capacity limit.

Evaluate environmental conditions like weather patterns, freeze-thaw cycles, or excessive moisture that can exacerbate distresses and damage. Consider the volume and types of traffic using the pavement. High traffic loads can accelerate distress progression. Analyze past maintenance and repairs on the pavement, especially if previous repairs were inadequate or temporary.

Based on current distress severity, environmental factors, traffic load, and maintenance history, predict how distresses are likely to progress in the next 1-2 years if no action is taken. Evaluate the availability of funds, resources, and workforce for immediate or planned maintenance and rehabilitation. Integrate all the analyzed factors and findings to make a qualitative judgment regarding the urgency of the pavement condition.

In summary, consider if the pavement is at high risk of severe damage or if it is approaching a state where less invasive treatments may no longer be effective. Based on the qualitative assessment, designate the pavement condition as "Urgent" if it is highly likely to sustain further/severe damage or become ineligible for less invasive treatment within the next 1-2 years without intervention.

## 3. Longitudinal Cracks

Longitudinal cracks run parallel to the direction of travel on the road and often appear as straight, linear cracks in the pavement. The cracks are typically found in the wheel paths or along the edges of the road. Longitudinal cracks are caused by a variety of factors such as asphalt shrinkage, reflective cracking, or poor joint construction. The cracks can vary in severity from hairline cracks to wider, more pronounced openings. Evaluate the presence of longitudinal cracks on the pavement and input an approximate linear foot of total longitudinal cracks in the street segment, rounded to the nearest 10 feet. Note that a segment can have multiple longitudinal cracks side by side. The total segment length in feet is provided for reference.

*Figure 2 EXAMPLE OF LONGITUDINAL CRACKING*

## 4. Block Cracks

Block cracks create a pattern of interconnected rectangles on the pavement surface. These cracks appear in a geometrically angular layout. Block cracks occur in older asphalt surfaces due to shrinkage and distress of the asphalt. The pattern resembles a series of large rectangular blocks with gaps in between. These cracks are generally larger and less regular in shape compared to longitudinal or transverse cracks. Evaluate the presence of block cracks on the pavement and input an approximate percentage of the pavement surface that is affected by block cracks.

*Figure 3 EXAMPLE OF BLOCK CRACKING*

## 5. Alligator Cracks (Fatigue Cracks)

Alligator cracks resemble the skin of an alligator, with a pattern of interconnected, irregularly shaped cracks forming a network across the pavement surface. This type of cracking is often caused by repeated traffic loading and weakened pavement structure. The cracks develop from earlier-stage longitudinal or transverse cracks that have not been adequately repaired. The cracking indicates significant distress and structural failure, requiring immediate attention and rehabilitation. Evaluate the presence of alligator cracks on the pavement and input an approximate percentage of the pavement surface that is affected by alligator cracks.

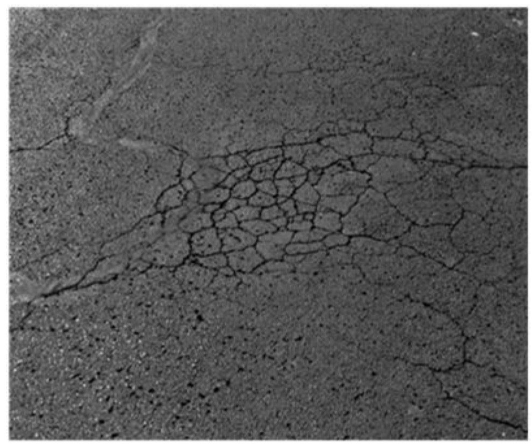

*Figure 4 EXAMPLE OF ALLIGATOR CRACKING*

## 6. Utility Trench Patches

Distresses on pavement resulting from patchwork carried out for utilities refer to the deteriorations and imperfections that develop in the pavement surface following repairs or maintenance related to utility installations or repairs. These patches can lead to localized issues that affect the overall integrity and smoothness of the road. Common distresses associated with utility patchwork include patch settlement, edge cracking along the patch, and patch deterioration. Evaluate the presence of utility patches on the pavement and input an approximate percentage of the pavement surface that is affected by utility patches.

*Figure 5 EXAMPLE OF PATCHING ON PAVEMENT*

# CLINTON CITY COUNCIL STAFF REPORT

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

<table>
<tr><td>MEETING DATE:</td><td colspan="6">June 23, 2026</td></tr>
<tr><td>CONSENT AGENDA</td><td></td><td colspan="2">BUSINESS AGENDA</td><td>X</td><td>RECOGNITION</td><td></td></tr>
<tr><td>PETITIONER(S):</td><td colspan="6">Cory Christensen, Finance Director</td></tr>
<tr><td>TYPE OF VOTE:</td><td colspan="2">ROLL CALL</td><td>N/A</td><td colspan="2">VOICE</td><td>N/A</td></tr>
<tr><td>SUBJECT:</td><td colspan="6">Public Hearing – Executive Municipal Officer Budgeted Compensation</td></tr>
</table>

**FISCAL IMPACT:**

**SUMMARY**:

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

Utah Code 10-3-818 (2)(a)(i) defines compensation as:

(A) salary, including salary paid under a contract;
(B) a budgeted bonus or budgeted incentive pay
(C) a vehicle allowance; and
(D) deferred salary

**RECOMMENDATION:** Hold a public hearng.

**ATTACHMENTS:** Compensation table.

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

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

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

# CLINTON CITY COUNCIL STAFF REPORT

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

| | | | | | |
|---|---|---|---|---|---|
| **MEETING DATE:** | 06/23/2026 | | | | |
| **CONSENT AGENDA** | | **BUSINESS AGENDA** | | **RECOGNITION** | |
| **PETITIONER(S):** | Cory Christensen, Finance Director | | | | |
| **TYPE OF VOTE:** | **ROLL CALL** | | **VOICE** | | |
| **SUBJECT:** | FY27 Final Budgets (GF, Enterprise Funds) | | | | |

**FISCAL IMPACT:**

**SUMMARY:**

FY27 Final Budget for the general fund and enterprise funds, as well as the Sanitary Sewer Special Service District (SSSD).

Details of changes that impacted the GF budget compared to the approved tentative budget are attached.

Due to a change in Community Development staffing the Administrative Fee charged to the utility enterprise funds was reduced and there were corresponding adjustments to the enterprise fund budgets.

**RECOMMENDATION:**

Approve the FY27 Final Budget.

**ATTACHMENTS:**

**Modifications to General Fund Budget from the Approved Tentative Budget**

**REVENUE**

| | Description | Tentative Budget | Final Budget | $ Change | Notes |
|---|---|---|---|---|---|
| | Property Tax | 4,169,317 | 4,194,875 | 25,558 | |
| | Ambulance Revenue | 710,000 | 645,000 | (65,000) | Adjusted based on new analysis. |
| | Administrative Services | 1,217,210 | 1,236,830 | 19,620 | Changes due to Utility CC payments increase, Recycling Program, and Community Development Dept staff changes. |
| | Emergency Dispatch Fees | 300,000 | 257,000 | (43,000) | Increase in fee Effective Oct 1, 2026. |
| | GF Balance | 440,151 | 335,693 | (104,458) | Adjusted based on changes to Revenue and Expenses |
| | | | **Total** | **(167,280)** | |

**EXPENSE**

| Department | Description | Tentative Budget | Final Budget | $ Change | Notes |
|---|---|---|---|---|---|
| City Treasurer | Credit Card Transaction Fees | 115,900 | 130,000 | 14,100 | Increase in utility Payments being made via CC, also increase in other payments being made with CC. Will have offsetting revenue via Adminstrative Service Fee. |
| City Treasurer | Professional Services | 31,000 | 33,000 | 2,000 | Updated based on FY27 Invoice received. |
| Professional and Technical | Dispatch Service | 300,000 | 257,000 | (43,000) | Adjusted based on a Oct 1, 2026 Effective date of agreement. |
| Community Development | Salaries and Benefits | 818,330 | 748,580 | (69,750) | Change in staffing |
| Fire | Motor Pool (replacement) | 27,889 | 247,889 | 220,000 | Additional to Motor Pool for Fire Truck per Council Request. |
| Police | K9 | - | 23,000 | 23,000 | Added K9 back in budget per Council request. |
| Police | Wage and Benefits | 3,652,930 | 3,668,290 | 15,360 | Updated current wages. |
| EMS | Ambulance Collection Fees | 127,800 | 60,000 | (67,800) | Adjusted based on new analysis. |
| Public Works | Wage and Benefits | 146,720 | 142,680 | (4,040) | Updated current wages. |
| Streets | Transfer to Cap Projects (Slurry) | 350,000 | - | (350,000) | Removed Per Council request. |
| Streets | Wage and Benefits | 548,680 | 556,070 | 7,390 | Updated current wages. |
| Streets | Equipment | - | 86,000 | 86,000 | Moved mastic/crack seal machine purchase from MP to Streets budget. Not saved up for in MP and Class C funds available. |
| Parks | Wage and Benefits | 517,030 | 516,580 | (450) | Updated current wages. |
| Cemetary | Wage and Benefits | 84,780 | 84,830 | 50 | Updated current wages. |
| Rec Admin | Wage and Benefits | 441,350 | 441,210 | (140) | Updated current wages. |
| | | | **Total** | **(167,280)** | |

# RESOLUTION NO. 18-26

**A RESOLUTION OF THE CLINTON CITY COUNCIL ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026-2027 FOR CLINTON CITY.**

**WHEREAS, pursuant to Utah Code Title 10, Chapter 6, the Clinton City Council has prepared and adopted a tentative budget for Fiscal Year 2026-2027 and made the tentative budget available for public inspection; and**

**WHEREAS, the Clinton City Council has duly noticed and conducted a public hearing on the proposed Fiscal Year 2026-2027 Final Budget; and**

**WHEREAS, the Clinton City Council has reviewed the proposed Final Budget, including revisions made since adoption of the tentative budget, and finds adoption of the Final Budget to be in the best interests of Clinton City and its residents; and**

**WHEREAS, the Fiscal Year 2026-2027 budgets for Clinton City, the Clinton City Redevelopment Agency, and the South Sewer Service District have been presented to the City Council for consideration;**

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

**Section 1. Adoption of Final Budget.**

**The Clinton City Council hereby adopts the Fiscal Year 2026-2027 Final Budget for Clinton City, including all governmental, enterprise, special revenue, capital project, and other funds contained therein, together with the Fiscal Year 2026-2027 budgets for the Clinton City Redevelopment Agency and the South Sewer Service District, as attached hereto as Exhibit A and incorporated herein by this reference.**

**Section 2. Budget Administration.**

**The City Manager, Finance Director, City Treasurer, and other authorized staff are authorized to administer the Fiscal Year 2026-2027 Budget and make transfers and adjustments as authorized by Utah law and Clinton City policy.**

**Section 3. Effective Date.**

**This Resolution shall take effect immediately upon adoption.**

**PASSED AND ADOPTED by the Clinton City Council this 23rd day of June, 2026.**

**CLINTON CITY**

______________________________

**Marie Dougherty, Mayor**

**ATTEST:**

______________________________

**Lisa Titensor, City Recorder**

**Voting:**

**Councilmember Arave** ____
**Councilmember Christensen** ____
**Councilmember Danson** ____
**Councilmember Larsen** ____
**Councilmember Searle** ____

**APPROVED AS TO FORM:**

______________________________

**City Attorney**

**FINAL BUDGET**

**Fiscal Year 2026-2027**
**GENERAL FUND REVENUE**
**ACCOUNT #: 10**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| TAXES: | | | | | | | | |
| 3110 | Base Year Property Tax | 2,891,432 | 3,061,290 | 4,058,234 | 4,000,000 | 4,400,000 | 4,194,875 | |
| 3115 | Vehicle Fee | 168,989 | 199,183 | 258,283 | 210,000 | 250,000 | 260,000 | 4.0% |
| 3120 | Prior Property Taxes | (621) | 18,817 | 3,787 | 5,000 | 5,000 | 5,000 | 0.0% |
| 3130 | Sales Tax | 5,335,139 | 5,342,927 | 5,393,812 | 5,400,000 | 5,200,000 | 5,400,000 | 3.8% |
| 3140 | Franchise Taxes | 1,219,665 | 1,189,042 | 1,149,969 | 1,100,000 | 1,100,000 | 1,150,000 | 4.5% |
| 3199 | Total Taxes | 9,614,605 | 9,811,260 | 10,864,085 | 10,715,000 | 10,955,000 | 11,009,875 | 0.5% |
| LICENSES AND PERMITS: | | | | | | | | |
| 3210 | Business Licenses | 65,440 | 66,356 | 75,304 | 60,000 | 80,000 | 78,000 | -2.5% |
| 3219 | Bldg Constr Permits | 284,024 | 237,355 | 228,842 | 300,000 | 550,000 | 385,000 | -30.0% |
| 3221 | State Fees | 423 | 411 | 338 | 600 | 600 | 600 | 0.0% |
| 3222 | Plan Check Fees | 103,098 | 73,070 | 74,237 | 105,000 | 225,000 | 132,000 | -41.3% |
| 3224 | Tech Fees | 3,043 | 3,357 | 2,871 | 3,250 | 3,250 | 3,250 | 0.0% |
| 3226 | Code Enforcement | - | - | 1,600 | - | - | 3,500 | |
| 3299 | Total Licenses & Permits | 456,028 | 380,548 | 383,191 | 468,850 | 858,850 | 602,350 | -29.9% |
| INTERGOVERNMENTAL REVENUES: | | | | | | | | |
| 3355 | Gas Sales Tax (Prop 1) | 479,252 | 479,917 | 483,684 | 460,000 | 460,000 | 480,000 | 4.3% |
| 3356 | Class "C" Roads | 998,474 | 1,058,999 | 1,224,438 | 1,000,000 | 1,000,000 | 1,275,000 | 27.5% |
| 3358 | State Liquor Allotment | 18,782 | 17,222 | 20,409 | 18,000 | 20,000 | 20,000 | 0.0% |
| 3362 | Law Enforce Grant | 3,182 | 22,329 | 4,922 | 2,000 | 2,000 | 2,000 | 0.0% |
| 3363 | EMS/Fire Grants | - | 129,170 | 15,967 | 3,000 | 3,000 | 3,000 | 0.0% |
| 3366 | Youth Council | 1,353 | 1,502 | 1,755 | 1,400 | 1,400 | 1,400 | 0.0% |
| 3372 | State Reimbursement PD OT | - | - | - | - | - | 1,500 | |
| 3390 | Misc Govt Grants | - | - | 12,030 | - | - | - | |
| 3399 | Total Intergovern. | 1,501,042 | 1,709,140 | 1,763,205 | 1,484,400 | 1,486,400 | 1,782,900 | 19.9% |
| SERVICE CHARGES: | | | | | | | | |
| 3410 | Administrative services | 837,589 | 853,306 | 964,996 | 965,320 | 1,186,010 | 1,236,830 | 4.3% |
| 3411 | Admin fees-secondary wtr | 81,988 | 82,875 | 84,258 | 80,000 | 80,000 | 84,000 | 5.0% |
| 3414 | Ambulance/EMT fees | 369,097 | 458,169 | 486,749 | 350,000 | 500,000 | 645,000 | 29.0% |
| 3416 | Cond use permit/variance | - | 765 | - | 180 | 180 | - | -100.0% |
| 3417 | Zoning and subdiv fees | 4,505 | 27,408 | 42,426 | 11,500 | 15,000 | 20,000 | 33.3% |
| 3418 | Inspection fees | - | - | - | 100 | 100 | - | -100.0% |
| 3420 | Sealcoat Revenues | 201 | 1,090 | 704 | - | - | - | |
| 3422 | Fire Protection Services | 32,494 | 32,356 | 35,762 | 29,600 | 32,000 | - | -100.0% |
| 3423 | Weed Control Reimburse | 434 | 3,905 | - | 680 | 680 | - | -100.0% |
| 3424 | Haz/Mat Review Fee | - | - | - | 60 | 60 | - | -100.0% |
| 3425 | Public Works Inspections | 2,841 | 2,175 | 1,940 | 2,000 | 2,000 | 2,000 | 0.0% |
| 3426 | Materials-proj provisions | - | - | - | 140 | 140 | - | -100.0% |
| 3428 | Solicitor Permit | 480 | 3,840 | 632 | 360 | 360 | 500 | 38.9% |
| 3434 | Bldg Re-inspect fee | 5,137 | 1,000 | 118 | 3,000 | 3,000 | 500 | -83.3% |
| 3460 | Land Rent- Com Towr | 6,056 | 6,238 | 6,425 | 6,180 | 6,180 | 6,200 | 0.3% |
| 3465 | Community center rentals | 15,455 | 23,429 | 22,105 | 10,000 | 12,500 | 22,500 | 80.0% |
| 3467 | Pickleball | 265 | - | 525 | - | - | - | |
| 3471 | Recreation concessions | 500 | 1,000 | 1,100 | 1,000 | 1,500 | 1,500 | 0.0% |
| 3473 | Park Facilities Rental | 2,184 | (175) | 4,845 | 7,000 | 5,000 | 5,000 | 0.0% |
| 3474 | Youth Rec programs | 135,307 | 132,240 | 138,859 | 200,000 | 200,000 | 140,000 | -30.0% |
| 3475 | Adult Rec programs | 70,668 | 70,537 | 77,241 | 115,000 | 115,000 | 78,000 | -32.2% |
| 3476 | Misc recreation revenue | (498) | 5,472 | 11,444 | 1,400 | 1,400 | 5,500 | 292.9% |
| 3478 | Instructional Classes | 14,130 | 13,920 | 15,778 | 20,000 | 20,000 | 15,000 | -25.0% |
| 3479 | Seniors Program | 3,862 | 3,923 | 4,377 | 2,500 | 2,500 | 4,000 | 60.0% |
| 3480 | Special Events | 795 | 1,075 | 1,555 | 540 | 540 | 1,100 | 103.7% |
| 3481 | Sale of Cemetery Lots | 23,450 | 30,000 | 38,575 | 22,000 | 22,000 | 35,000 | 59.1% |
| 3482 | Misc Cemetery Fees | 130 | 200 | 400 | - | - | - | |
| 3483 | Burial Fees | 34,650 | 32,025 | 30,450 | 22,000 | 22,000 | 32,000 | 45.5% |
| 3484 | Niche Fee | 900 | 3,925 | 2,250 | 2,000 | 2,000 | 2,000 | 0.0% |
| 3485 | Ossuary Fee | - | - | 200 | 600 | 600 | 100 | -83.3% |
| 3486 | Inscription | 675 | 1,625 | 775 | 1,200 | 1,200 | 1,200 | 0.0% |
| 3499 | Total Service Charges | 1,643,294 | 1,792,322 | 1,974,488 | 1,854,360 | 2,231,950 | 2,337,930 | 4.7% |

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| FINES AND FORFEITURES: | | | | | | | | |
| 3510 | Criminal/Traffic | 137,413 | 179,009 | 220,054 | 115,000 | 175,000 | 210,000 | 20.0% |
| 3599 | Total Fines/Forfeitures | 137,413 | 179,009 | 220,054 | 115,000 | 175,000 | 210,000 | 20.0% |
| MISCELLANEOUS: | | | | | | | | |
| 3610 | Interest Earned | 104,340 | 288,977 | 195,662 | 60,000 | 125,000 | 170,000 | 36.0% |
| 3632 | Other Finance Source | - | 3,738 | 3,738 | - | - | - | |
| 3640 | Sale of Assets | 3,738 | - | - | 2,000 | 2,000 | - | -100.0% |
| 3648 | Parking Violations | 10,942 | 10,388 | 5,984 | 7,500 | 7,500 | 5,000 | -33.3% |
| 3650 | Police-misc revenues | 9,087 | 10,225 | 36,346 | 8,760 | 68,160 | 18,000 | -73.6% |
| 3654 | Fire Misc revenues | 3,835 | - | 2,520 | - | - | - | |
| 3664 | Emergency Dispatch Fees | 88,003 | 109,974 | 110,544 | 109,200 | 121,000 | 257,000 | 112.4% |
| 3666 | Co. Animal Control Fees | 52,216 | - | - | - | - | - | |
| 3668 | Credit Card Service Fees | - | - | 5,252 | - | 90,000 | 15,000 | -83.3% |
| 3670 | Other Sources of Revenue | - | 44,900 | 11,253 | - | - | - | |
| 3690 | Sundry | 65,358 | 69,863 | 59,642 | 25,000 | 25,000 | 65,000 | 160.0% |
| 3698 | Total Miscellaneous | 337,518 | 538,064 | 430,941 | 212,460 | 438,660 | 530,000 | 20.8% |
| TRANSFERS/CONTRIBUTIONS/SURPLUS REVENUE | | | | | | | | |
| 3817 | Transfer from RDA-power $ | 4,750 | - | - | 115,000 | - | - | |
| 3832 | Transfer from PARCS | 5,259 | 2,654 | - | - | - | - | |
| 3870 | Use of General Fund Balance | - | - | - | 141,642 | 465,985 | 335,693 | -28.0% |
| 3899 | Total Transfer/Contribution/Surplus | 10,009 | 2,654 | - | 546,428 | 465,985 | 335,693 | -28.0% |
| SPECIAL REVENUE: | | | | | | | | |
| 3910 | Park Impact Fees | 90,739 | 122,496 | 134,793 | 168,000 | 240,000 | 140,000 | -41.7% |
| 3913 | Fire/EMS facilities fee | 19,224 | 19,175 | 33,968 | 14,000 | 20,000 | 25,000 | 25.0% |
| 3916 | Police facilities fee | 12,079 | 11,753 | 21,641 | 7,700 | 11,000 | 16,000 | 45.5% |
| 3922 | Transport Impact Fees | 24,827 | 32,736 | 34,624 | 47,740 | 68,200 | 40,000 | -41.3% |
| 3930 | Heritage Days-fees-donations | 25,835 | 8,469 | 10,104 | - | - | 5,000 | |
| 3998 | Total Special Revenue | 172,703 | 194,629 | 235,129 | 237,440 | 339,200 | 226,000 | -33.4% |
| 3999 | GRAND TOTAL | 13,872,612 | 14,607,626 | 15,871,094 | 15,633,938 | 16,951,045 | 17,034,748 | 0.5% |

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

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

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

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

**FUND: #10 - GENERAL**
**DEPARTMENT: CITY TREASURER**
**ACCOUNT #: 46**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | Budget % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | 3.75 FTEs | | | | | | | |
| 11 | Salaries | 293,051 | 320,777 | 352,580 | 353,220 | 398,653 | 352,680 | -11.5% |
| 13 | Employee Benefits | 154,057 | 144,007 | 161,373 | 164,726 | 184,531 | 153,810 | -16.6% |
| 19 | Total Personnel | 447,108 | 464,784 | 513,954 | 517,946 | 583,184 | 506,490 | -13.2% |
| OTHER OPERATING: | | | | | | | | |
| 21 | Book, Subscriptions, & Memberships | - | - | 648 | 650 | 2,085 | 2,285 | 9.6% |
| 23 | Meeting/Training | 471 | 1,255 | 1,399 | 1,475 | 4,250 | 5,050 | 18.8% |
| 24 | Office Supplies/Postage | 59,001 | 51,113 | 61,830 | 61,850 | 61,835 | 68,115 | 10.2% |
| 25 | Equip, Supplies, & Maint | 17,636 | 18,594 | 23,518 | 20,520 | 26,970 | 6,100 | -77.4% |
| 26 | Bldg & Grounds | - | 95 | 11 | 20 | 400 | - | -100.0% |
| 30 | Credit Card Transaction Fees | 70,413 | 82,903 | 95,790 | 95,800 | 90,000 | 130,000 | 44.4% |
| 33 | Bank analysis/interest | 3,682 | 3,109 | 2,729 | 2,750 | 3,000 | 3,000 | 0.0% |
| 37 | Professional Services | - | - | - | - | - | 33,000 | |
| 49 | Total Other Operating | 151,204 | 157,069 | 185,925 | 183,065 | 188,540 | 247,550 | 31.3% |
| 59 | Total Operating | 598,312 | 621,853 | 699,879 | 701,011 | 771,724 | 754,040 | -2.3% |
| CAPITAL: | | | | | | | | |
| 74 | Equipment | 1,495 | 2,296 | 1,659 | 1,660 | - | 500 | |
| 79 | Total Capital | 1,495 | 2,296 | 1,659 | 1,660 | - | 500 | |
| 99 | DEPT TOTAL | 599,807 | 624,148 | 701,538 | 702,671 | 771,724 | 754,540 | -2.2% |

**FUND: #10 - GENERAL**
**DEPARTMENT: HUMAN RESOURCES**
**ACCOUNT #: 47**

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

**FUND: #10-GENERAL**
**DEPARTMENT: CITY MANAGER**
**ACCOUNT #: 48**

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

**FUND: #10-GENERAL**
**DEPT: PROFESSIONAL /TECHNICAL/OTHER**
**ACCT #: 49**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| 32 | Engineering Services | 25,199 | 50,100 | 59,015 | 59,100 | 47,000 | 60,000 | 27.7% |
| 33 | Legal Services | 3,480 | 14,297 | 59,165 | 59,200 | 40,000 | 45,000 | 12.5% |
| 34 | Audit Services | 48,950 | 32,600 | 35,230 | 35,230 | 36,000 | 51,000 | 41.7% |
| 35 | Court Legal Services | 30,740 | 35,021 | 31,571 | 36,000 | 39,800 | 36,500 | -8.3% |
| 37 | Professional Services | 98,284 | 115,908 | 161,034 | 162,500 | 114,500 | 17,250 | -84.9% |
| 38 | Dispatch Service | 184,787 | 111,368 | 117,258 | 118,000 | 121,000 | 257,000 | 112.4% |
| 41 | INS (liablty/property) | 99,987 | 102,288 | 116,279 | 116,279 | 122,100 | 155,000 | 26.9% |
| 43 | Surviving Spouse Ins Fund | 3,900 | - | 8,100 | 8,300 | 4,305 | 4,300 | -0.1% |
| 47 | Street light (pwr/maint) | 56,231 | 54,671 | - | 18,600 | 60,000 | - | -100.0% |
| 48 | Unemployment | 101 | - | - | 2,850 | 2,850 | 2,850 | 0.0% |
| 50 | Testing (drug/alcohol) | 2,683 | 2,885 | 5,760 | 6,000 | 6,000 | - | -100.0% |
| 51 | Animal Control | 64,146 | - | - | - | - | - | |
| 53 | Yard Clean-up | 1,280 | 1,275 | - | 3,500 | 3,500 | - | -100.0% |
| 54 | Emerg mgt Services | - | 6,199 | 46,134 | 46,134 | 50,000 | - | -100.0% |
| 57 | Retire payout-sick/vac | - | 50,000 | - | - | - | - | |
| 58 | Education Assistance | 6,262 | 35 | 3,114 | 10,000 | - | - | |
| 59 | Spec Prescription reimbur | - | - | - | 600 | 600 | - | -100.0% |
| 99 | DEPT TOTAL | 626,029 | 576,646 | 642,660 | 682,293 | 647,655 | 628,900 | -2.9% |

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

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

**FUND: #10-GENERAL**
**DEPARTMENT: CITY BUILDING**
**ACCOUNT #: 51**

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

**FUND: #10-GENERAL**
**DEPARTMENT: COMMUNITY DEVELOPMENT**
**ACCOUNT #: 52**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | 7.38 FTEs | | | | | | | |
| 11 | Salaries | 301,456 | 329,891 | 365,911 | 366,554 | 438,201 | 509,960 | 16.4% |
| 12 | Temporary Employees | - | - | 21,645 | 21,650 | - | - | |
| 13 | Employee Benefits | 174,715 | 177,558 | 172,622 | 176,279 | 206,061 | 238,620 | 15.8% |
| 15 | Overtime | - | 145 | 169 | 200 | 1,000 | 1,000 | 0.0% |
| 19 | Total Personnel | 476,170 | 507,594 | 560,346 | 564,683 | 645,262 | 749,580 | 16.2% |
| OTHER OPERATING: | | | | | | | | |
| 21 | Book, Sbsrptn, & Mmbrship | 4,652 | 2,371 | 1,470 | 1,500 | 5,860 | 4,758 | -18.8% |
| 22 | Public Notices | - | 970 | - | 60 | 1,000 | 1,000 | 0.0% |
| 23 | Meeting/Training | 6,312 | 7,902 | 9,851 | 9,900 | 20,980 | 16,680 | -20.5% |
| 24 | Office Supplies/Postage | 2,002 | 1,509 | 1,401 | 1,410 | 2,700 | 2,700 | 0.0% |
| 25 | Equip Supplies/Maint | 4,413 | 6,649 | 6,478 | 6,500 | 9,830 | 9,480 | -3.6% |
| 35 | Motor Pool (operating) | 5,968 | 6,717 | 6,985 | 6,995 | 7,063 | 13,814 | 95.6% |
| 36 | Motor Pool (replacement) | 9,768 | 4,568 | - | - | - | 4,200 | |
| 37 | Professional Service | 14,832 | 8,185 | 47,823 | 47,825 | 19,300 | 21,800 | 13.0% |
| 49 | Total Other Operating | 47,947 | 38,870 | 74,009 | 74,190 | 66,733 | 74,432 | 11.5% |
| 59 | Total Operating | 524,117 | 546,464 | 634,356 | 638,873 | 711,995 | 824,012 | 15.7% |
| CAPITAL: | | | | | | | | |
| 74 | Equipment | - | - | 3,782 | 3,785 | 1,500 | - | -100.0% |
| 79 | Total Capital | - | - | 3,782 | 3,785 | 1,500 | - | -100.0% |
| 99 | DEPT TOTAL | 524,117 | 546,464 | 638,137 | 642,658 | 713,495 | 824,012 | 15.5% |

| FUND: #10-GENERAL | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| DEPARTMENT: POLICE | | | | | | | | |
| ACCOUNT#: 54 | | | | | | | | |
| **ACCOUNT NUMBER** | **ACCOUNT NAME** | **FY 22-23 ACTUAL** | **FY 23-24 ACTUAL** | **FY 24-25 ACTUAL** | **FY 24-25 BUDGETED** | **FY 25-26 BUDGETED** | **FY 26-27 BUDGETED** | **% Change** |
| PERSONNEL: | 26.5 FTEs | | | | | | | |
| 11 | Salaries | 1,784,549 | 1,988,144 | 2,142,136 | 2,159,014 | 2,229,375 | 2,428,820 | 8.9% |
| 12 | Temporary Employees | 403 | - | - | - | - | - | |
| 13 | Employee Benefits | 1,204,064 | 1,228,965 | 1,216,649 | 1,397,618 | 1,258,660 | 1,239,470 | -1.5% |
| 14 | Uniform Allowance | 32,099 | 25,858 | 32,139 | 38,000 | 38,000 | 38,000 | 0.0% |
| 15 | Overtime | 76,708 | 135,285 | 48,029 | 119,500 | 95,532 | 45,000 | -52.9% |
| 16 | Differential Pay | | | - | 20,800 | 35,040 | 25,000 | -28.7% |
| 19 | Total Personnel | 3,097,823 | 3,378,252 | 3,438,953 | 3,734,932 | 3,656,607 | 3,776,290 | 3.3% |
| OTHER OPERATING: | | | | | | | | |
| 21 | Books,sbscrptn&mbrship | 32,562 | 46,586 | 75,643 | 71,200 | 73,416 | 85,774 | 16.8% |
| 23 | Meetings/Training | 28,952 | 25,712 | 32,448 | 38,750 | 40,000 | 52,700 | 31.8% |
| 24 | Office supplies/postage | 17,724 | 9,307 | 10,830 | 13,000 | 19,700 | 11,500 | -41.6% |
| 25 | Equip/Supplies | 20,380 | 34,398 | 11,803 | 19,597 | 29,700 | 28,100 | -5.4% |
| 26 | Bldg/grnds serv/supply | 22,327 | 10,206 | 17,803 | 26,861 | 34,800 | 5,000 | -85.6% |
| 35 | Motor Pool (oper.) | 135,988 | 135,988 | 151,921 | 152,136 | 153,604 | 150,000 | -2.3% |
| 36 | Motor Pool (replacement) | 157,691 | 171,191 | 192,311 | 192,411 | 171,860 | 168,244 | -2.1% |
| 37 | Professional Services | - | - | - | - | - | 25,250 | |
| 43 | Neighborhood Programs | 4,648 | 2,947 | 6,449 | 7,440 | 6,000 | 6,000 | 0.0% |
| 45 | Spec Dept. Supplies | 47,525 | 48,271 | 61,994 | 69,011 | 52,550 | 53,100 | 1.0% |
| 49 | Total Other Operating | 467,796 | 484,606 | 561,202 | 590,406 | 581,630 | 585,668 | 0.7% |
| 59 | Total Operating | 3,565,619 | 3,862,858 | 4,000,155 | 4,325,338 | 4,238,237 | 4,361,958 | 2.9% |
| CAPITAL EXPENSES: | | | | | | | | |
| 74 | Equipment | 84,568 | 91,018 | 84,550 | 85,200 | 57,483 | 86,288 | 50.1% |
| 79 | Total Capital | 84,568 | 91,018 | 84,550 | 85,200 | 57,483 | 86,288 | 50.1% |
| 99 | DEPT TOTAL | 3,650,187 | 3,953,876 | 4,084,705 | 4,410,538 | 4,295,720 | 4,448,246 | 3.6% |

| FUND: #10-GENERAL | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| DEPARTMENT: CROSSING GUARDS | | | | | | | | |
| ACCOUNT #: 58 | | | | | | | | |
| **ACCOUNT NUMBER** | **ACCOUNT NAME** | **FY 22-23 ACTUAL** | **FY 23-24 ACTUAL** | **FY 24-25 ACTUAL** | **FY 24-25 BUDGETED** | **FY 25-26 BUDGETED** | **FY 26-27 BUDGETED** | **% Change** |
| PERSONNEL: | 16 Crossing Guards | | | | | | | |
| 11 | Salaries | 55,556 | 68,402 | 74,294 | 74,781 | 70,000 | 89,524 | 27.9% |
| 13 | Benefits | 5,104 | 6,154 | 5,816 | 6,600 | 7,700 | 8,057 | 4.6% |
| 19 | Total Personnel | 60,660 | 74,557 | 80,109 | 81,381 | 77,700 | 97,581 | 25.6% |
| OTHER OPERATING: | | | | | | | | |
| 27 | Electric Utility | - | - | - | 1,100 | 1,100 | - | -100.0% |
| 48 | Spec Public Safety Supl | 853 | 1,008 | 489 | 1,000 | 1,000 | 1,000 | 0.0% |
| 49 | Total Other Operating | 853 | 1,008 | 489 | 2,100 | 2,100 | 1,000 | -52.4% |
| 99 | DEPT TOTAL | 61,513 | 75,564 | 80,598 | 83,481 | 79,800 | 98,581 | 23.5% |

| FUND: GENERAL | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| DEPARTMENT: DUI PATROL | | | | | | | | |
| ACCOUNT #: 59 | | | | | | | | |
| **ACCOUNT NUMBER** | **ACCOUNT NAME** | **FY 22-23 ACTUAL** | **FY 23-24 ACTUAL** | **FY 24-25 ACTUAL** | **FY 24-25 BUDGETED** | **FY 25-26 BUDGETED** | **FY 25-26 BUDGETED** | **% Change** |
| OTHER OPERATING: | | | | | | | | |
| 21 | Books/Memberships | - | 7,016 | 7,079 | 7,100 | 8,000 | 8,000 | 0.0% |
| 49 | Total Other Operating | - | 7,016 | 7,079 | 7,100 | 8,000 | 8,000 | 0.0% |
| 59 | Total Operating | - | 7,016 | 7,079 | 6,000 | 8,000 | 8,000 | 0.0% |
| CAPITAL: | | | | | | | | |
| 74 | Equipment | 15,472 | 10,319 | 10,730 | 10,900 | 12,000 | 12,000 | 0.0% |
| 79 | Total Capital | 15,472 | 10,319 | 10,730 | 10,900 | 12,000 | 12,000 | 0.0% |
| 99 | DEPT TOTAL | 15,472 | 17,335 | 17,809 | 18,000 | 20,000 | 20,000 | 0.0% |

FUND: #10-GENERAL
DEPARTMENT: FIRE
ACCOUNT #: 55

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | 21 FTEs | | | | | | | |
| 11 | Salaries | 562,251 | 692,089 | 697,114 | 702,697 | 1,711,408 | 1,690,670 | -1.2% |
| 12 | Temporary Employees | 184,492 | 134,188 | 286,326 | 287,000 | - | 200,620 | |
| 13 | Employee Benefits | 399,141 | 395,908 | 393,029 | 403,925 | 789,882 | 809,480 | 2.5% |
| 14 | Uniform Allowance | 12,144 | 11,763 | 20,414 | 20,700 | 28,200 | 31,600 | 12.1% |
| 15 | Overtime | 110,438 | 151,923 | 106,176 | 106,500 | 151,250 | 171,000 | 13.1% |
| 19 | Total Personnel | 1,268,465 | 1,385,872 | 1,503,060 | 1,520,822 | 2,680,740 | 2,903,370 | 8.3% |
| OTHER OPERATING: | | | | | | | | |
| 21 | Books,sbscrptn&mbrship | 2,647 | 3,935 | 4,398 | 5,000 | 5,895 | 5,860 | -0.6% |
| 23 | Meetings/Training | 6,512 | 6,808 | 22,018 | 22,300 | 41,900 | 24,200 | -42.2% |
| 24 | Office supplies/postage | 1,268 | 1,472 | 1,805 | 2,100 | 2,600 | 2,600 | 0.0% |
| 25 | Equip Supplies/Maint | 44,022 | 50,802 | 51,280 | 52,000 | 62,060 | 70,490 | 13.6% |
| 26 | Bldg&grnds supply/maint | 14,277 | 8,787 | 35,172 | 35,750 | 27,300 | 19,705 | -27.8% |
| 35 | Motor Pool (operating) | 30,088 | 33,864 | 35,213 | 35,263 | 35,604 | 105,863 | 197.3% |
| 36 | Motor Pool (replacement) | 57,615 | 57,615 | 57,615 | 57,615 | 28,640 | 247,889 | 765.5% |
| 37 | Professional/Tech | - | 25,055 | 34,410 | 34,470 | 28,000 | 32,600 | 16.4% |
| 48 | Spec Dept. Supplies | 6,666 | 4,691 | 16,767 | 17,300 | 14,600 | 12,000 | -17.8% |
| 49 | Total Other Operating | 163,095 | 193,028 | 258,678 | 261,798 | 246,599 | 521,207 | 111.4% |
| 59 | Total Operating | 1,431,560 | 1,578,900 | 1,761,738 | 1,782,620 | 2,927,339 | 3,424,577 | 17.0% |
| CAPITAL: | | | | | | | | |
| 74 | Equip | 225,633 | 152,779 | 99,273 | 100,720 | 42,435 | 42,450 | 0.0% |
| 79 | Total Capital | 225,633 | 152,779 | 99,273 | 100,720 | 42,435 | 42,450 | 0.0% |
| 99 | DEPT TOTAL | 1,657,193 | 1,731,679 | 1,861,010 | 1,883,340 | 2,969,774 | 3,467,027 | 16.7% |

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

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | | | | | | | | |
| 11 | Salaries | 140,208 | 173,483 | 174,279 | 183,174 | - | - | |
| 12 | Temporary Employees | 45,323 | 33,547 | 71,582 | 75,000 | - | - | |
| 13 | Employee Benefits | 98,976 | 98,018 | 98,412 | 102,481 | - | - | |
| 14 | Uniform Allowance | 3,025 | 3,469 | 4,456 | 4,550 | - | - | |
| 15 | Overtime | 25,866 | 37,981 | 26,544 | 27,061 | - | - | |
| 19 | Total Personnel | 313,398 | 346,497 | 375,273 | 392,266 | - | - | |
| OTHER OPERATING: | | | | | | | | |
| 21 | Books,sbscrptn&mbrship | - | - | - | 300 | 300 | 1,865 | 521.7% |
| 23 | Meetings/Training | 6,063 | 9,197 | 6,976 | 9,100 | 15,100 | 22,075 | 46.2% |
| 24 | Office supplies/postage | 820 | 793 | 798 | 800 | 800 | 800 | 0.0% |
| 25 | Equip Supplies/Maint | 4,261 | 2,739 | 4,075 | 6,921 | 12,100 | 19,150 | 58.3% |
| 26 | Bldg&grnds supply/maint | 1,355 | 1,306 | 1,839 | 1,850 | 1,850 | 13,195 | 613.2% |
| 30 | Ambulance Collection Fees (First Professional) | 27,350 | 28,352 | 16,269 | 16,680 | - | 60,000 | |
| 31 | Prof service (paramedic) | 3,048 | 2,534 | 636 | 3,000 | 3,000 | - | -100.0% |
| 32 | Medicaid Payback | 19,837 | 19,302 | 25,110 | 25,500 | 25,000 | 35,000 | 40.0% |
| 33 | Zion's Lockbox bank fees | 3,509 | 3,841 | 4,059 | 4,300 | 3,300 | 3,300 | 0.0% |
| 35 | Motor Pool (operating) | 35,799 | 40,291 | 41,897 | 41,956 | 42,361 | 34,474 | -18.6% |
| 36 | Motor Pool (replacement) | - | 12,894 | 12,894 | 12,894 | 12,830 | 46,685 | 263.9% |
| 37 | Professional/Control Physician | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 23,800 | 138.0% |
| 39 | Medical Supp/Equip | 21,329 | 24,877 | 21,582 | 21,650 | 32,650 | 35,400 | 8.4% |
| 48 | Spec Dept. Supplies | 1,600 | 1,549 | 1,459 | 1,600 | 3,600 | 3,600 | 0.0% |
| 49 | Total Other Operating | 134,971 | 157,676 | 147,592 | 156,551 | 162,891 | 299,344 | 83.8% |
| 59 | Total Operating | 448,369 | 504,173 | 522,865 | 548,817 | 162,891 | 299,344 | 83.8% |
| CAPITAL: | | | | | | | | |
| 74 | Equipment | 1,037 | 13,202 | 9,307 | 10,900 | 11,400 | 1,800 | |
| 79 | Total Capital | 1,037 | 13,202 | 9,307 | 10,900 | 11,400 | 1,800 | |
| | DEPT TOTAL | 449,406 | 517,375 | 532,172 | 559,717 | 174,291 | 301,144 | 72.8% |

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

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | | | | | | | | |
| 11 | Salaries | 368,053 | 307,909 | 385,837 | 406,230 | - | - | |
| 12 | Temporary Employees | 37,407 | 116,440 | 5,030 | 11,155 | - | - | |
| 13 | Employee Benefits | 204,065 | 167,859 | 190,732 | 202,719 | - | - | |
| 14 | Uniform Allowance | 4,250 | 4,491 | 5,846 | 6,000 | - | - | |
| 15 | Overtime | 63,390 | 76,573 | 44,966 | 46,175 | - | - | |
| 19 | Total Personnel | 677,164 | 673,273 | 632,410 | 672,279 | - | - | |
| OTHER OPERATING: | | | | | | | | |
| 21 | Books,sbscrptn&mbrship | 265 | - | - | 1,865 | 1,865 | - | |
| 23 | Meetings/Training | 528 | 16,409 | 8,619 | 13,475 | 18,975 | - | |
| 25 | Equip Supplies/Maint | 1,253 | 757 | 713 | 1,275 | 1,350 | - | |
| 35 | Motor Pool (operating) | 21,491 | 24,189 | 25,152 | 25,188 | 25,431 | - | |
| 36 | Motor Pool (replacement) | 13,225 | 13,225 | 13,225 | 13,225 | 13,225 | - | |
| 39 | Medical Supp/Equip | 9,951 | 9,951 | 10,000 | 10,000 | 10,000 | - | |
| 48 | Spec Dept. Supplies | | | | | | | |
| 49 | Total Other Operating | 46,713 | 64,531 | 57,709 | 65,028 | 70,846 | - | |
| 59 | Total Operating | 723,876 | 737,803 | 690,119 | 737,307 | 70,846 | - | |
| CAPITAL: | | | | | | | | |
| 74 | Equipment | 7,397 | 22,358 | - | - | - | - | |
| 79 | Total Capital | 7,397 | 22,358 | - | - | - | - | |
| | DEPT TOTAL | 731,273 | 760,162 | 690,119 | 737,307 | 70,846 | - | |

**FUND:#10-GENERAL**
**DEPARTMENT: PUBLIC WORKS**
**ACCOUNT#: 60**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | 2 FTEs | | | | | | | |
| 11 | Salaries | 98,297 | 108,144 | 107,562 | 108,051 | 110,201 | 94,530 | -14.2% |
| 12 | Temporary Employees | 13,687 | 7,872 | 9,922 | 12,000 | 20,000 | 2,500 | -87.5% |
| 13 | Employee Benefits | 62,933 | 64,470 | 56,141 | 60,076 | 57,874 | 48,150 | -16.8% |
| 14 | Uniforms | 5,125 | 8,977 | 8,552 | 9,000 | 9,000 | 7,700 | -14.4% |
| 15 | Overtime | 1,932 | 5,917 | 2,448 | 2,500 | 2,900 | 1,300 | -55.2% |
| 16 | St.Light Temp/OT | 3,772 | 2,844 | 1,074 | 3,000 | 3,000 | - | -100.0% |
| 19 | Total Personnel | 185,747 | 198,225 | 185,698 | 194,627 | 202,975 | 154,180 | -24.0% |
| OTHER OPERATING: | | | | | | | | |
| 23 | Meeting/Training | 2,237 | 3,651 | 4,772 | 4,850 | 5,600 | 4,600 | -17.9% |
| 24 | Office Supplies/Postage | 2,934 | 3,946 | 3,755 | 4,100 | 7,100 | 8,300 | 16.9% |
| 25 | Equip Supplies/Maint | 50,618 | 45,968 | 46,004 | 48,800 | 50,100 | 21,100 | -57.9% |
| 26 | Bldg & Grnds Spply/Maint | 7,407 | 15,007 | 8,088 | 11,800 | 26,800 | 16,800 | -37.3% |
| 27 | Utilities | - | - | 57,768 | 60,000 | - | - | |
| 35 | Motor Pool (oper) | 23,763 | 26,746 | 27,811 | 27,811 | 28,120 | 22,985 | -18.3% |
| 36 | Motor Pool (replacement) | 18,586 | 10,786 | 10,566 | 10,566 | 3,776 | 11,180 | 196.1% |
| 46 | PPE | 2,595 | 3,030 | 3,678 | 3,800 | 3,600 | 3,600 | 0.0% |
| 48 | Safety Supply | 95 | - | - | - | - | - | |
| 55 | St.Light Maint Supplies | 54,878 | 51,979 | 10,949 | 3,500 | 48,500 | - | -100.0% |
| 49 | Total Other Operating | 163,113 | 161,113 | 173,391 | 175,227 | 173,596 | 88,565 | -49.0% |
| 59 | Total Operating | 348,860 | 359,337 | 359,089 | 369,854 | 376,571 | 242,745 | -35.5% |
| CAPITAL: | | | | | | | | |
| 74 | Equipment | 6,387 | - | 103,370 | 106,800 | 70,000 | - | |
| 79 | Total Capital | 6,387 | - | 103,370 | 106,800 | 70,000 | - | |
| 99 | DEPT TOTAL | 355,247 | 359,337 | 462,459 | 476,654 | 446,571 | 242,745 | -45.6% |

**FUND: #10-GENERAL**
**DEPARTMENT: STREETS AND ROADS**
**ACCOUNT #: 61**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | 5 FTEs | | | | | | | |
| 11 | Salaries & wages | 248,548 | 274,206 | 264,081 | 301,832 | 335,587 | 374,300 | 11.5% |
| 12 | Temporary employees | 10,644 | 10,512 | 15,319 | 24,000 | 24,000 | 27,000 | 12.5% |
| 13 | Employee Benefits | 158,566 | 163,146 | 149,248 | 166,368 | 208,031 | 181,770 | -12.6% |
| 15 | Overtime | 17,271 | 12,139 | 10,469 | 16,200 | 16,800 | 17,960 | 6.9% |
| 16 | St. Light Temp/OT | | | | | | 3,000 | |
| 19 | Total Personnel | 435,028 | 460,003 | 439,118 | 508,400 | 584,418 | 604,030 | 3.4% |
| OTHER OPERATING: | | | | | | | | |
| 23 | Training/meetings | 2,477 | 2,629 | 5,353 | 5,400 | 4,800 | 6,100 | 27.1% |
| 25 | Equipment Maint | 9,433 | 4,954 | 2,593 | 9,800 | 9,800 | 9,800 | 0.0% |
| 35 | Motor Pool (oper) | 82,711 | 93,091 | 96,801 | 96,938 | 97,875 | 98,022 | 0.2% |
| 36 | Motor Pool (replacement) | 40,409 | 40,409 | 45,699 | 45,699 | 47,196 | 43,021 | -8.8% |
| 37 | Professional Services | - | - | - | - | - | 40,000 | |
| 41 | Street Signs | 13,230 | 20,554 | 17,113 | 17,500 | 27,500 | 32,500 | 18.2% |
| 43 | Slurry Seal/Crack seal | 63,043 | 100,000 | 349,431 | 350,000 | - | - | |
| 45 | Street Materials/Maint | 182,850 | 195,841 | 211,070 | 224,600 | 279,600 | 169,600 | -39.3% |
| 47 | Street Light Power | - | - | - | - | - | 60,000 | |
| 55 | St. Light Maint Supplies | - | - | - | - | - | 45,000 | |
| 56 | Sidewalk Safety | | | | | | 60,000 | |
| 57 | New Subdiv St. Light Install | | | | | | 3,500 | |
| 49 | Total Other Operating | 394,153 | 457,479 | 728,060 | 749,937 | 466,771 | 567,543 | 21.6% |
| 59 | Total Operating | 829,181 | 917,482 | 1,167,178 | 1,258,337 | 1,051,189 | 1,171,573 | 11.5% |
| CAPITAL: | | | | | | | | |
| 72 | Impact Fee Improv | 172,424 | - | - | 50,000 | 50,000 | 40,000 | -20.0% |
| 73 | Improvements | - | - | 14,749 | 20,000 | 20,000 | 20,000 | 0.0% |
| 74 | Equipment | 122,680 | 3,000 | - | - | - | 86,000 | |
| 79 | Total Capital | 295,104 | 3,000 | 14,749 | 70,000 | 70,000 | 146,000 | 108.6% |
| TRANSFERS: | | | | | | | | |
| 81 | To Capital Improvements Fund #38 (Slurry Seal) | - | 271,891 | - | - | 350,000 | - | -100.0% |
| 89 | Total Transfers | - | 271,891 | - | - | 350,000 | - | -100.0% |
| 99 | DEPT TOTAL | 1,124,286 | 1,192,373 | 1,181,927 | 1,328,337 | 1,471,189 | 1,317,573 | -10.4% |

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

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | 6 FTEs | | | | | | | |
| 11 | Salaries | 181,036 | 195,993 | 205,362 | 205,848 | 208,516 | 344,450 | 65.2% |
| 12 | Temporary Employees | 72,535 | 67,817 | 74,358 | 74,360 | 71,000 | 95,000 | 33.8% |
| 13 | Employee Benefits | 110,647 | 105,478 | 110,217 | 112,992 | 117,926 | 172,130 | 46.0% |
| 15 | Overtime | 7,230 | 12,548 | 12,636 | 12,700 | 15,000 | 22,170 | 47.8% |
| 19 | Total Personnel | 371,448 | 381,835 | 402,574 | 405,900 | 412,442 | 633,750 | 53.7% |
| OTHER OPERATING: | | | | | | | | |
| 21 | Books, subscrip & member | 414 | 150 | 520 | 550 | 800 | 1,700 | 112.5% |
| 23 | Meetings & training | 4,063 | 4,570 | 5,180 | 5,200 | 5,500 | 8,850 | 60.9% |
| 24 | Office spply/postage | 343 | 331 | - | 80 | 480 | 480 | 0.0% |
| 25 | Equipment Maintenance | 5,491 | 3,976 | 8,702 | 8,800 | 14,500 | 14,775 | 1.9% |
| 26 | Bldg & grounds supply/maintenance | 143,130 | 148,718 | 170,253 | 170,309 | 156,259 | 136,759 | -12.5% |
| 27 | Elec Utility-shed/restrm | 6,812 | 7,151 | 8,759 | 8,800 | 9,000 | 10,000 | 11.1% |
| 29 | Secondary/Park Water | 12,300 | 28,700 | 30,725 | 30,749 | 28,700 | 32,000 | 11.5% |
| 35 | Motor Pool (oper) | 52,193 | 58,744 | 61,084 | 61,091 | 61,761 | 100,412 | 62.6% |
| 36 | Motor Pool (replacement) | 34,161 | 36,111 | 48,071 | 48,072 | 37,757 | 60,117 | 59.2% |
| 37 | Professional Services | - | - | - | - | - | 38,140 | |
| 51 | Culinary Water Use | 7,900 | - | - | - | 20,000 | - | -100.0% |
| 59 | Total Other Operating | 266,806 | 288,451 | 333,293 | 333,651 | 334,757 | 403,233 | 20.5% |
| 69 | Total Operating | 638,255 | 670,286 | 735,867 | 739,551 | 747,199 | 1,036,983 | 38.8% |
| CAPITAL: | | | | | | | | |
| 73 | Improvements | 17,969 | 24,653 | 17,905 | 17,920 | 57,000 | 20,000 | -64.9% |
| 74 | Equipment | - | - | - | - | 25,000 | 21,000 | -16.0% |
| 76 | Engineering | - | 187 | - | - | 300 | 2,000 | 566.7% |
| 79 | Total Capital | 17,969 | 24,840 | 17,905 | 17,920 | 82,300 | 43,000 | -47.8% |
| 99 | DEPT TOTAL | 656,224 | 695,126 | 753,772 | 757,471 | 829,499 | 1,079,983 | 30.2% |

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

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | | | | | | | | |
| 11 | Salaries | 27,053 | 31,614 | 35,093 | 37,648 | 33,346 | 57,310 | 71.9% |
| 12 | Temporary employees | - | - | 1,058 | 2,250 | 6,400 | 5,000 | -21.9% |
| 13 | Employee Benefits | 16,388 | 17,262 | 19,766 | 20,227 | 18,751 | 27,520 | 46.8% |
| 15 | Overtime | 2,712 | 2,082 | 2,758 | 2,800 | 2,500 | 3,740 | 49.6% |
| 19 | Total Personnel | 46,153 | 50,958 | 58,675 | 62,925 | 60,997 | 93,570 | 53.4% |
| OTHER OPERATING: | | | | | | | | |
| 24 | Office supply/postage | 79 | 41 | 84 | 600 | 600 | 600 | 0.0% |
| 25 | Equip supply/maint | 5,182 | 4,286 | 2,069 | 4,450 | 4,450 | 4,800 | 7.9% |
| 26 | Bldg & grnds spply/maint | 6,989 | 6,698 | 5,022 | 6,200 | 6,200 | 6,700 | 8.1% |
| 27 | Electric Utility | 450 | 439 | 389 | 390 | 340 | 500 | 47.1% |
| 28 | Inscriptions | - | 785 | 1,835 | 1,850 | 900 | 2,000 | 122.2% |
| 35 | Motor Pool (oper) | 9,456 | 10,643 | 11,067 | 11,083 | 11,190 | 9,087 | -18.8% |
| 36 | Motor Pool (replacement) | 7,911 | 7,911 | 9,411 | 9,411 | 9,439 | 751 | -92.0% |
| 51 | Culinary Water Usage | - | - | - | - | - | - | |
| 49 | Total Other Operating | 30,066 | 30,803 | 29,877 | 33,984 | 33,119 | 24,438 | -26.2% |
| 59 | Total Operating | 76,219 | 81,761 | 88,552 | 96,909 | 94,116 | 118,008 | 25.4% |
| CAPITAL: | | | | | | | | |
| 73 | Imprvmt not bldg | 10,193 | 2,875 | - | 12,000 | 3,000 | - | -100.0% |
| 74 | Equipment | | | | | | | |
| 79 | Total Capital | 10,193 | 2,875 | - | 12,000 | 3,000 | - | -100.0% |
| 99 | DEPT TOTAL | 86,412 | 84,636 | 88,552 | 108,909 | 97,116 | 118,008 | 21.5% |

FUND:#10 - GENERAL
DEPARTMENT: RECREATION ADMIN.
ACCOUNT #: 68

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | 6 FTEs | | | | | | | |
| 11 | Salaries | 269,184 | 297,924 | 355,946 | 356,791 | 361,713 | 320,710 | -11.3% |
| 12 | Temporary employees | 4,954 | 8,959 | 11,562 | 18,000 | 18,000 | 13,000 | -27.8% |
| 13 | Benefits | 118,564 | 140,598 | 146,818 | 163,187 | 167,615 | 120,500 | -28.1% |
| 14 | Uniforms | - | 982 | 506 | 1,000 | 1,500 | 1,500 | 0.0% |
| 15 | Overtime | - | 181 | - | 4,000 | 4,000 | 1,600 | -60.0% |
| 19 | Total Personnel | 392,702 | 448,644 | 514,831 | 542,978 | 552,828 | 457,310 | -17.3% |
| OTHER OPERATING: | | | | | | | | |
| 21 | Books, sbscrptns, & mmbrship | 3,208 | 3,036 | 3,796 | 7,930 | 8,180 | 8,224 | 0.5% |
| 22 | Public notices | 1,257 | 437 | 1,745 | 6,200 | 6,200 | 3,100 | -50.0% |
| 23 | Meetings/training | 3,360 | 5,283 | 5,410 | 13,300 | 14,470 | 10,870 | -24.9% |
| 24 | Office spply/postage | 2,909 | 4,497 | 3,700 | 5,600 | 5,600 | 5,000 | -10.7% |
| 25 | Equip spply/maint | 2,633 | 1,003 | 1,169 | 6,000 | 4,800 | 4,300 | -10.4% |
| 26 | Bldg & Grnds spply/maint | 21,810 | 9,459 | 10,036 | 26,700 | 18,700 | 16,700 | -10.7% |
| 30 | Credit Card Transaction fees | 4,335 | 4,397 | 4,459 | 4,500 | 5,100 | 5,100 | 0.0% |
| 35 | Motor Pool (oper) | 6,079 | 6,842 | 7,115 | 7,125 | 7,193 | 13,159 | 82.9% |
| 36 | Motor Pool (replacement) | - | - | - | - | - | 6,450 | |
| 37 | Professional/Tech | 1,295 | 552 | - | 1,600 | 2,500 | - | -100.0% |
| 40 | Community Center | 783 | 7,262 | 24,615 | 38,275 | 30,874 | 18,694 | -39.5% |
| 47 | Parks & Facilities | 9,099 | 21,340 | 4,205 | 5,500 | 20,300 | 16,950 | -16.5% |
| 53 | Hardship Assistance | - | 65 | - | 500 | 500 | 500 | 0.0% |
| 49 | Total Other Operating | 56,768 | 64,173 | 66,249 | 123,230 | 124,417 | 109,047 | -12.4% |
| 59 | Total Operating | 449,469 | 512,817 | 581,080 | 666,208 | 677,245 | 566,357 | -16.4% |
| CAPITAL: | | | | | | | | |
| 74 | Equipment | - | - | | | 20,000 | - | -100.0% |
| 79 | Total Capital | - | - | - | - | 20,000 | - | -100.0% |
| 99 | DEPT TOTAL | 449,469 | 512,817 | 581,080 | 666,208 | 697,245 | 566,357 | -18.8% |

FUND:#10 - GENERAL
DEPARTMENT: RECREATION PROGRAMS
ACCOUNT #: 69

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | | | | | | | | |
| 12 | Temporary employees | - | - | - | - | 136,380 | 117,650 | -13.7% |
| 13 | Employee Benefits | 8,017 | 7,607 | 8,418 | 13,000 | 20,457 | 10,589 | -48.2% |
| 19 | Total Personnel | 8,017 | 7,607 | 8,418 | 13,000 | 156,837 | 128,239 | -18.2% |
| OTHER OPERATING: | | | | | | | | |
| 27 | Electric Utility | 31,391 | 35,010 | 38,288 | 32,000 | 38,200 | 45,000 | 17.8% |
| 28 | Gas Utility | 2,048 | 2,066 | 905 | 2,500 | 2,500 | 2,500 | 0.0% |
| 61 | Concessions | 2,628 | 312 | 3,150 | 3,250 | 3,250 | 3,250 | 0.0% |
| 62 | Adult Sports | 53,766 | 55,837 | 56,453 | 102,325 | 90,975 | 65,500 | -28.0% |
| 63 | Youth Sports | 153,976 | 134,717 | 157,567 | 180,200 | 93,000 | 83,200 | -10.5% |
| 64 | Instructional Classes | 9,342 | 9,416 | 7,438 | 22,150 | 11,650 | 8,550 | -26.6% |
| 65 | Pickleball | 1,169 | 1,015 | - | 6,300 | 3,400 | 3,400 | 0.0% |
| 66 | Spec. Events/ Activities | 28,332 | 31,495 | 31,907 | 47,700 | 44,900 | 34,500 | -23.2% |
| 69 | Total Programs | 282,652 | 269,868 | 295,707 | 396,425 | 287,875 | 245,900 | -14.6% |
| CAPITAL: | | | | | | | | |
| 74 | Equipment | - | - | - | - | - | 8,000 | |
| 79 | Total Capital | - | - | - | - | - | 8,000 | |
| 99 | DEPT TOTAL | 290,669 | 277,476 | 304,125 | 409,425 | 444,712 | 382,139 | -14.1% |
| | TOTAL RECREATION | 740,138 | 790,292 | 885,206 | 1,075,633 | 1,141,957 | 948,496 | -16.9% |

**FUND:#10 - GENERAL**
**DEPARTMENT: IT**
**ACCOUNT #: 70**

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

**FUND:#10 - GENERAL**
**DEPARTMENT: HERITAGE DAYS CELEBRATION**
**ACCOUNT #: 71**

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

**FUND:#10 - GENERAL**
**DEPARTMENT: TRANSFERS**
**ACCOUNT #: 80**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| TRANSFERS: | | | | | | | | |
| 20 | Trans-Parks Projects $ | 65,000 | - | - | - | - | - | |
| 21 | Trans to Parks Projects Fund # 34 (Park Impact Fees) | 90,739 | 122,496 | 134,793 | 150,000 | 240,000 | 140,000 | -6.7% |
| 22 | Trans to Cap Impr Fund #38 (Property Tax for Roads) | 544,640 | 544,640 | 544,640 | 544,640 | 544,640 | 544,640 | 0.0% |
| 22 | Trans to Cap Impr Fund #38 (Gas Sales Tax for Roads) | 545,613 | 379,570 | - | 460,000 | 460,000 | 480,000 | 4.3% |
| 25 | Trans to Cap Impr Fund #38 (1x Transfer) | - | - | - | - | 500,000 | - | |
| 99 | DEPT TOTAL | 1,245,992 | 1,046,706 | 679,433 | 1,154,640 | 1,744,640 | 1,164,640 | -33.2% |

| | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|
| GENERAL FUND TOTAL OPERATING EXPENSE | 15,002,971 | 14,163,459 | 14,473,519 | 15,876,848 | 16,951,045 | 17,034,748 | 0.5% |
| GENERAL FUND REVENUE DIFFERENCE | (1,130,359) | 444,167 | 1,397,575 | (242,910) | - | - | |

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

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| REVENUES: | | | | | | | | |
| 3357 | Transfer from Gen Fund | 65,000 | - | - | - | - | - | |
| 3720 | Use of Fund Balance | | - | - | 545,378 | 409,594 | - | |
| 3490 | Motor Pool | 2,610 | 2,972 | 3,090 | 3,095 | 3,124 | - | -100.0% |
| 3491 | User Fee/Gen Fund | 403,536 | 437,115 | 465,046 | 465,046 | 470,201 | 552,516 | 17.5% |
| 3492 | User Fee/Water Fund | 99,843 | 112,373 | 116,851 | 116,851 | 118,146 | 63,438 | -46.3% |
| 3493 | User Fee/Sewer Fund | 35,921 | 40,429 | 42,040 | 42,040 | 42,506 | 20,461 | -51.9% |
| 3494 | User Fee/Storm Fund | 42,123 | 47,409 | 49,299 | 49,299 | 49,845 | 44,588 | -10.5% |
| 3495 | User Fee/Solid Waste Fund | 55,141 | 62,061 | 64,534 | 64,534 | 65,249 | 30,769 | -52.8% |
| 3496 | User Fee/SSSSD | 3,132 | 3,525 | 3,665 | 3,665 | 3,706 | 3,278 | -11.5% |
| 3497 | User Fee/RDA | 5,514 | 6,206 | 6,453 | 6,463 | 6,525 | - | -100.0% |
| 3491 | Replacement/Gen Fund | 339,336 | 354,710 | 389,792 | 389,792 | 324,723 | 594,787 | 83.2% |
| 3492 | Replacement/Water Fund | 43,952 | 41,205 | 51,995 | 51,995 | 37,757 | 42,141 | 11.6% |
| 3493 | Replacement/Sewer Fund | 17,529 | 15,569 | 22,259 | 22,259 | 40,759 | 32,877 | -19.3% |
| 3494 | Replacement/Storm Fund | 29,826 | 29,826 | 36,516 | 36,516 | 48,311 | 57,054 | 18.1% |
| 3495 | Replacement/Solid Waste Fund | 2,920 | 2,920 | 2,920 | 2,920 | 3,776 | 23,600 | 525.0% |
| 3496 | Replacement/SSSSD | | | | | | 4,090 | |
| 3497 | Replacement/RDA | | | | | | - | |
| 3490 | Replacement/Motor Pool | - | - | - | - | - | 1,778 | |
| 3610 | Interest | 20,096 | 18,067 | 17,438 | 2,500 | 2,500 | 13,500 | 440.0% |
| 3615 | Insurance payments | - | - | 500 | - | - | - | |
| 3640 | Disposal/Sale of Assets | 4,845 | 56,016 | 35,850 | 15,000 | 15,000 | 15,000 | 0.0% |
| 3690 | Misc/Reimbursements | - | 4,791 | 7,887 | - | - | - | |
| 3999 | Total Revenues | 1,171,324 | 1,235,193 | 1,316,136 | 1,817,353 | 1,641,722 | 1,499,877 | -8.6% |

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

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | | | | | | | | |
| 4011 | Salary/Wages | 132,896 | 131,753 | 138,889 | 143,275 | 133,522 | 151,350 | 13.4% |
| 4013 | Employee Benefits | 78,687 | 76,185 | 78,704 | 69,433 | 77,393 | 54,140 | -30.0% |
| 4014 | Pension Expense | (7,582) | (2,517) | - | - | - | - | |
| 4015 | Overtime | 129 | 121 | 601 | 500 | 500 | 650 | 30.0% |
| 4019 | Total Personnel | 204,130 | 205,542 | 218,193 | 213,208 | 211,415 | 206,140 | -2.5% |
| OTHER OPERATING: | | | | | | | | |
| 4023 | Meetings/Training | 435 | 185 | 681 | 900 | 2,900 | 2,900 | 0.0% |
| 4024 | Shop/office oper. | 5,586 | 5,586 | 5,157 | 5,500 | 5,500 | 5,500 | 0.0% |
| 4025 | Equip supply/maint | 116,219 | 108,576 | 124,040 | 123,000 | 123,000 | 123,000 | 0.0% |
| 4026 | Bldg supply/maint | 1,589 | 4,586 | 5,272 | 5,000 | 5,000 | 13,000 | 160.0% |
| 4027 | Electric Utility | 9,745 | 9,875 | 12,395 | 8,800 | 8,800 | 13,500 | 53.4% |
| 4028 | Gas Utility | 14,814 | 15,682 | 10,273 | 9,200 | 9,200 | 11,000 | 19.6% |
| 4029 | Gasoline/Diesel | 192,372 | 166,946 | 117,710 | 214,500 | 214,500 | 195,000 | -9.1% |
| 4033 | Bank/interest charges | 224 | 468 | 613 | 380 | 600 | 600 | 0.0% |
| 4035 | Motor Pool -Oper/Maint | 2,610 | 2,972 | 3,090 | 3,090 | 3,090 | - | -100.0% |
| 4036 | Motor Pool -replacement | - | - | - | - | - | 1,778 | |
| 4041 | Insurance | 89,668 | 89,763 | 92,577 | 92,577 | 97,500 | 105,000 | 7.7% |
| 4048 | Spec. dept supply | - | - | - | 100 | 100 | - | -100.0% |
| 4054 | Interest Expense | 239 | - | - | - | - | - | |
| 4067 | Vehicle lease | 21,352 | 57,939 | 43,650 | 45,000 | 45,000 | 51,000 | 13.3% |
| 4049 | Total Other Operating | 454,853 | 462,578 | 415,458 | 508,047 | 515,190 | 522,278 | 1.4% |
| 4059 | Total Operating | 658,983 | 668,121 | 633,651 | 1,222,160 | 726,605 | 728,418 | 0.2% |
| CAPITAL: | | | | | | | | |
| 4070 | Vehicle purchase | 489,123 | 310,656 | 769,267 | 595,264 | 459,792 | 156,000 | -66.1% |
| 4071 | Land Purchase | | | | | | 20,000 | |
| 4074 | Equipment | - | - | - | - | - | 20,500 | |
| | TOTAL CAPITAL | 489,123 | 310,656 | 769,267 | 595,264 | 459,792 | 196,500 | -57.3% |
| 4099 | DEPT TOTAL | 1,148,105 | 978,776 | 1,402,919 | 1,817,424 | 1,186,396 | 924,918 | -22.0% |
| REVENUE TO EXPENSE DIFFERENCE: | | | | | | | | |
| | (Decreased Fund Balance)/Increased Fund Balance | 23,219 | 256,417 | (86,783) | (71) | 455,326 | 574,959 | |

FUND: ENTERPRISE
DEPT: WATER
ACCT #: 51

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| OPERATING REVENUE: | | | | | | | | |
| 3710 | Water metered sales | 2,132,545 | 2,253,512 | 2,299,173 | 2,350,000 | 3,301,800 | 2,750,000 | -16.7% |
| 3718 | Sale of materials | 10,640 | 21,311 | 24,398 | 12,500 | 12,500 | 30,000 | 140.0% |
| 3720 | Use of Fund Balance | - | - | - | 335,427 | 219,752 | 445,154 | |
| 3723 | Park/Cemetery Water Use | 7,900 | - | - | 7,900 | 7,900 | - | -100.0% |
| 3770 | Cust. Initialization fee | 7,240 | 6,240 | 6,205 | 10,400 | 10,400 | 7,000 | -32.7% |
| 3780 | Temporary connect fee | 798 | 1,092 | 945 | 2,000 | 2,000 | 2,000 | 0.0% |
| 3790 | Delinquent & shut off fee | 95,840 | 139,345 | 119,316 | 85,000 | 85,000 | 120,000 | 41.2% |
| 3799 | Total Operating | 2,254,963 | 2,421,500 | 2,450,037 | 2,803,227 | 3,639,352 | 3,354,154 | -7.8% |
| OTHER REVENUE: | | | | | | | | |
| 3390 | Bureau of Reclamation Grant | - | - | 18,050 | 720,000 | - | 1,000,000 | |
| | Series 2026 Water Revenue Bond | | | | | | 2,000,000 | |
| 3610 | Interest | 133,997 | 260,120 | 187,322 | 8,000 | 8,000 | 80,000 | 900.0% |
| 3622 | Water Sys Impact fee | 91,880 | 168,578 | 178,379 | 147,000 | - | 220,000 | |
| 3690 | Miscellaneous | 6,813 | 50 | - | - | - | - | |
| 3899 | Total Non-Operating | 232,691 | 428,748 | 383,750 | 875,000 | 8,000 | 3,300,000 | 41150.0% |
| 3999 | TOTAL REVENUE | 2,487,654 | 2,850,248 | 2,833,787 | 3,678,227 | 3,647,352 | 6,654,154 | 82.4% |

FUND: ENTERPRISE
DEPT: WATER
ACCT #: 51

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | 5 FTEs | | | | | | | |
| 4011 | Salaries | 271,933 | 299,613 | 319,077 | 306,728 | 316,732 | 306,510 | -3.2% |
| 4012 | Temps | 10,458 | 15,810 | 6,486 | 24,000 | 24,000 | 15,000 | -37.5% |
| 4013 | Employee benefits | 167,727 | 171,078 | 177,173 | 168,386 | 191,093 | 156,660 | -18.0% |
| 4014 | Pension Expense | (16,078) | (5,492) | (3,567) | - | - | - | |
| 4015 | Overtime | 8,163 | 7,550 | 10,329 | 18,850 | 18,850 | 15,640 | -17.0% |
| 4017 | Meter Reader | 18,306 | - | - | - | - | - | |
| 4019 | Total Personnel | 460,509 | 488,559 | 509,498 | 519,797 | 550,675 | 493,810 | -10.3% |
| OTHER OPERATING: | | | | | | | | |
| 4021 | Administrative Services | 354,719 | 361,429 | 402,403 | 402,539 | 494,566 | 507,940 | 2.7% |
| 4022 | Bad Debt | 48 | 1,100 | 644 | 1,440 | 1,440 | 1,440 | 0.0% |
| 4023 | Meetings/training | 3,484 | 5,932 | 6,387 | 6,500 | 6,700 | 6,700 | 0.0% |
| 4025 | Equip spply/maint | 88,472 | 83,529 | 86,955 | 74,800 | 74,800 | 84,160 | 12.5% |
| 4026 | Samples & Testing | 8,075 | 7,133 | 13,625 | 11,530 | 11,530 | 11,530 | 0.0% |
| 4027 | Electric Utility | 5,910 | 24,247 | 35,811 | 27,000 | 28,000 | 42,000 | 50.0% |
| 4028 | Gas Utility | - | - | - | 400 | 400 | 400 | 0.0% |
| 4029 | Secondary Water | 5,026 | 7,220 | 3,840 | 5,000 | 5,000 | 5,000 | 0.0% |
| 4033 | Bank/interest charges | 1,057 | 396 | 469 | 630 | 630 | 630 | 0.0% |
| 4035 | Motor Pool (oper) | 99,843 | 112,373 | 116,851 | 117,017 | 118,148 | 63,438 | -46.3% |
| 4036 | Motor Pool (replacement) | 43,952 | 41,205 | 51,995 | 51,995 | 37,757 | 42,141 | 11.6% |
| 4037 | Professional/Technical | - | 3,460 | 21,180 | 4,500 | 4,500 | 5,500 | 22.2% |
| 4039 | Source of supply | 458,546 | 473,118 | 510,701 | 539,181 | 608,709 | 688,265 | 13.1% |
| 4059 | Total Other Operating | 1,069,131 | 1,121,142 | 1,250,861 | 1,618,081 | 1,392,180 | 1,459,144 | 4.8% |
| 4069 | Total Operating | 1,529,641 | 1,609,700 | 1,760,359 | 2,137,878 | 1,942,855 | 1,952,954 | 0.5% |
| CAPITAL: | | | | | | | | |
| 4071 | Meters/hydrants | 125,543 | 50,697 | 180,396 | 143,100 | 171,100 | 182,000 | 6.4% |
| 4072 | Improve-impact | 22,481 | 194,417 | 120,317 | 1,504,342 | - | 1,500,000 | |
| 4073 | Improvements | 34,779 | 45,194 | 37,594 | 62,600 | 503,400 | 2,062,600 | 309.7% |
| 4074 | Equipment | - | 5,481 | 1,773 | 46,000 | 36,163 | 24,000 | -33.6% |
| 4075 | Ductile Iron Maintenance/Replacement | - | - | - | - | - | 881,600 | |
| 4076 | Engineering | 30,999 | 15,185 | 25,718 | 5,000 | 5,000 | 5,000 | 0.0% |
| 4079 | Total Capital | 213,801 | 310,973 | 365,798 | 1,761,042 | 715,663 | 4,655,200 | 550.5% |
| DEBT SERVICE: | | | | | | | | |
| 9063 | Bond | - | - | - | - | - | - | |
| 9073 | Bond Interest | - | - | - | - | - | 46,000 | |
| 9079 | Total Debt Service | - | - | - | - | - | 46,000 | |
| | DEPT TOTAL | 2,232,090 | 2,461,474 | 2,126,157 | 4,486,720 | 2,658,518 | 6,654,154 | 150.3% |
| REVENUE TO EXPENSE DIFFERENCE: | | | | | | | | |
| | (Decreased Fund Balance)/Increased Fund Balance | 255,563 | 388,774 | 707,630 | (808,493) | 988,834 | - | |

**FUND: ENTERPRISE**
**DEPT: SEWER**
**ACCT #: 52**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| OPERATING REVENUE: | | | | | | | | |
| 3720 | Use of Fund Balance | - | - | - | 365,423 | 596,939 | - | -100.0% |
| 3732 | Service fee | 2,327,799 | 2,449,585 | 2,601,244 | 2,550,000 | 2,863,088 | 2,997,000 | 4.7% |
| 3744 | Wheeling fee | 7,558 | 3,779 | - | 3,778 | 3,778 | 3,778 | 0.0% |
| 3739 | Total Operating Rev | 2,335,357 | 2,453,364 | 2,601,244 | 2,919,201 | 3,463,805 | 3,000,778 | -13.4% |
| NON-OPERATING REVENUE: | | | | | | | | |
| 3610 | Interest | 27,633 | 23,487 | 34,877 | 3,200 | 3,200 | 18,000 | 462.5% |
| 3622 | Impact fee-payback | 4,294 | 8,012 | 7,509 | 7,910 | 7,910 | 8,000 | 1.1% |
| 3749 | Total Non-Oper Rev | 31,927 | 31,499 | 42,386 | 11,110 | 11,110 | 26,000 | 134.0% |
| 3799 | DEPT TOTAL | 2,367,284 | 2,484,862 | 2,643,629 | 2,930,311 | 3,474,915 | 3,026,778 | -12.9% |

**FUND: ENTERPRISE**
**DEPT: SEWER**
**ACCT #: 52**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | | | | | | | | |
| 4011 | Salaries | 119,425 | 140,624 | 132,169 | 136,536 | 126,401 | 119,430 | -5.5% |
| 4012 | Temporary Employees | 9,425 | - | 4,481 | 12,000 | 12,000 | 13,900 | 15.8% |
| 4013 | Employee Benefits | 74,992 | 79,179 | 78,180 | 85,819 | 79,681 | 68,000 | -14.7% |
| 4014 | Pension Expense | (7,297) | (2,469) | 11,353 | - | - | - | |
| 4015 | Overtime | 1,551 | 3,475 | 1,891 | 2,400 | 2,900 | 3,260 | 12.4% |
| 4019 | Total Personnel | 198,096 | 220,810 | 228,074 | 238,298 | 220,982 | 204,590 | -7.4% |
| OTHER OPERATING: | | | | | | | | |
| 4021 | Administrative Services | 125,638 | 128,015 | 159,224 | 164,358 | 195,692 | 200,990 | 2.7% |
| 4023 | Meeting & Training | 1,551 | 1,966 | 4,140 | 4,300 | 5,500 | 5,500 | 0.0% |
| 4025 | Equip spply/maint | 15,763 | 15,739 | 11,177 | 19,900 | 19,900 | 19,900 | 0.0% |
| 4033 | Bank/interest charges | 280 | 415 | 404 | 460 | 460 | 460 | 0.0% |
| 4035 | Motor Pool (o & m) | 35,921 | 40,429 | 42,040 | 42,100 | 42,506 | 20,461 | -51.9% |
| 4036 | Motor Pool (replacement) | 17,529 | 15,569 | 22,259 | 22,259 | 40,759 | 32,877 | -19.3% |
| 4037 | Professional Services | - | - | - | 500 | 500 | 500 | 0.0% |
| 4039 | Sewer District | 1,857,661 | 1,851,043 | 1,871,053 | 1,906,362 | 2,000,000 | 2,050,000 | 2.5% |
| 4040 | West Point Wheeling | - | - | - | 4,985 | 4,985 | 4,985 | 0.0% |
| 4059 | Total Other Operating | 2,054,344 | 2,053,175 | 2,110,297 | 2,165,224 | 2,310,302 | 2,335,673 | 1.1% |
| 4069 | Total Operating | 2,252,440 | 2,273,985 | 2,338,371 | 2,553,465 | 2,531,284 | 2,540,263 | 0.4% |
| CAPITAL EXPENSES: | | | | | | | | |
| 4073 | Improvements | 182,709 | 12,641 | 2,900 | 205,000 | 160,000 | 350,000 | 118.8% |
| 4074 | Equipment | 68,000 | 4,000 | 3,780 | 173,500 | 300,000 | 10,000 | -96.7% |
| 4076 | Engineering | - | - | - | - | 5,000 | 5,000 | 0.0% |
| 4079 | Total Capital Expenses | 250,709 | 16,641 | 6,679 | 378,500 | 465,000 | 365,000 | -21.5% |
| TRANSFERS: | | | | | | | | |
| 4080 | Transfer to Sewer District | 10,000 | - | - | - | - | - | |
| 4099 | DEPT TOTAL | 2,513,149 | 2,290,625 | 2,345,050 | 2,782,022 | 2,996,284 | 2,905,263 | -3.0% |
| REVENUE TO EXPENSE DIFFERENCE: | | | | | | | | |
| | (Decreased Fund Balance)/Increased Fund Balance | (145,865) | 194,237 | 298,579 | 148,289 | 478,631 | 121,515 | |

| FUND: ENTERPRISE<br>DEPT: STORM DRAIN<br>ACCT #: 53 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **ACCOUNT NUMBER** | **ACCOUNT NAME** | **FY 22-23 ACTUAL** | **FY 23-24 ACTUAL** | **FY 24-25 ACTUAL** | **FY 24-25 BUDGETED** | **FY 25-26 BUDGETED** | **FY 26-27 BUDGETED** | **% Change** |
| OPERATING REVENUE: | | | | | | | | |
| 3370 | Use of Fund Balance | - | - | - | 433,088 | 570,785 | - | |
| 3732 | Service fee | 523,308 | 644,428 | 767,413 | 750,000 | 1,201,581 | 901,200 | -25.0% |
| 3739 | Total Operating Rev | 523,308 | 644,428 | 767,413 | 1,183,088 | 1,772,366 | 901,200 | -49.2% |
| NON-OPERATING REVENUE: | | | | | | | | |
| 3610 | Interest | 44,817 | 42,152 | 40,885 | 2,180 | 2,180 | 32,000 | 1367.9% |
| 3622 | Impact Fee (Development) | 74,992 | 91,896 | 84,892 | 70,000 | - | 84,000 | |
| 3623 | SWPPP plan checks | 2,209 | 2,600 | 2,700 | 3,000 | 3,000 | 3,000 | 0.0% |
| 3690 | Sundry | 257 | - | - | - | - | - | |
| 3720 | Carryover Impact fees | - | - | - | 586,000 | 270,000 | 300,000 | 11.1% |
| 3749 | Total Non-Oper Rev | 122,275 | 136,648 | 128,477 | 661,180 | 275,180 | 419,000 | 52.3% |
| 3799 | DEPT TOTAL | 645,584 | 781,076 | 895,890 | 1,843,994 | 2,047,547 | 1,320,200 | -35.5% |

| FUND: ENTERPRISE<br>DEPT: STORM DRAIN<br>ACCT #: 53 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **ACCOUNT NUMBER** | **ACCOUNT NAME** | **FY 22-23 ACTUAL** | **FY 23-24 ACTUAL** | **FY 24-25 ACTUAL** | **FY 24-25 BUDGETED** | **FY 25-26 BUDGETED** | **FY 26-27 BUDGETED** | **% Change** |
| PERSONNEL: | | | | | | | | |
| 4011 | Salaries | 142,442 | 154,580 | 155,606 | 156,883 | 190,555 | 166,990 | -12.4% |
| 4012 | Temp Employees | 2,496 | 9,884 | 7,457 | 22,000 | 22,000 | 13,900 | -36.8% |
| 4013 | Employee Benefits | 87,584 | 91,342 | 89,873 | 101,848 | 117,073 | 90,390 | -22.8% |
| 4014 | Pension Expense | (8,245) | (2,788) | 4,477 | - | - | - | |
| 4015 | Overtime | 2,652 | 1,142 | 1,016 | 1,800 | 2,300 | 6,160 | 167.8% |
| 4019 | Total Personnel | 226,928 | 254,159 | 258,429 | 282,531 | 331,928 | 277,440 | -16.4% |
| OPERATING: | | | | | | | | |
| 4021 | Administrative Service | 125,638 | 128,015 | 120,625 | 120,655 | 148,251 | 152,260 | 2.7% |
| 4023 | Meeting/Training | 2,107 | 1,831 | 1,423 | 1,700 | 5,350 | 5,350 | 0.0% |
| 4024 | Supply Maintenance | 1,117 | 1,561 | 1,955 | 2,800 | 3,000 | 3,000 | 0.0% |
| 4025 | Equipment Supply/Maint | 24,170 | 26,397 | 19,555 | 30,150 | 30,400 | 30,400 | 0.0% |
| 4033 | Bank/interest charges | 97 | 132 | 151 | 205 | 205 | 205 | 0.0% |
| 4035 | Motor Pool (oper) | 42,123 | 47,409 | 49,299 | 49,369 | 49,845 | 44,588 | -10.5% |
| 4036 | Motor Pool (replacement) | 29,826 | 29,826 | 36,516 | 36,516 | 48,311 | 57,054 | 18.1% |
| 4040 | West Point Wheeling | - | 21 | - | 3,080 | 3,080 | 3,080 | 0.0% |
| 4047 | Land Drain Maintenance | 5,377 | 3,457 | 4,399 | 7,000 | 7,000 | 7,000 | 0.0% |
| 4058 | Coalition Expenses | 3,004 | 3,633 | 3,633 | 3,900 | 3,700 | 3,700 | 0.0% |
| 4059 | Total Expenses | 233,458 | 242,282 | 237,555 | 255,375 | 299,142 | 306,637 | 2.5% |
| 4069 | Total Operating | 460,387 | 496,441 | 495,985 | 537,906 | 631,070 | 584,077 | -7.4% |
| CAPITAL EXPENSES: | | | | | | | | |
| 4072 | Improvements (Impact) | 341,904 | 11,333 | 7,915 | 766,000 | 270,000 | 300,000 | 11.1% |
| 4073 | Improvements | 29,568 | 199,356 | - | 165,000 | 175,000 | 192,000 | 9.7% |
| 4074 | Equipment | - | 4,000 | 1,932 | 173,500 | 300,000 | - | -100.0% |
| 4076 | Engineering | - | 23,623 | 21,572 | 3,500 | 3,500 | 3,500 | 0.0% |
| 4079 | Total Capital | 371,472 | 238,312 | 31,418 | 1,108,000 | 748,500 | 495,500 | -33.8% |
| 4099 | DEPT TOTAL | 831,859 | 734,753 | 527,403 | 1,645,906 | 1,379,570 | 1,079,577 | -21.7% |
| REVENUE TO EXPENSE DIFFERENCE: | | | | | | | | |
| | (Decreased Fund Balance)/Increased Fund Balance | (186,276) | 46,323 | 368,487 | 198,088 | 667,977 | 240,623 | |

| FUND: ENTERPRISE<br>DEPT: SOLID WASTE<br>ACCT #: 54 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **ACCOUNT NUMBER** | **ACCOUNT NAME** | **FY 22-23 ACTUAL** | **FY 23-24 ACTUAL** | **FY 24-25 ACTUAL** | **FY 24-25 BUDGETED** | **FY 25-26 BUDGETED** | **FY 26-27 BUDGETED** | **% Change** |
| REVENUE: | | | | | | | | |
| 3610 | Interest | 17,902 | 18,997 | 22,468 | 2,080 | 2,080 | 15,000 | 621.2% |
| 3720 | Use of Fund Balance | - | - | - | 16,794 | 99,946 | 429,448 | |
| 3630 | Garbage Can Transport Fee | 1,850 | 5,127 | 5,345 | - | - | 5,000 | |
| | Recycling (Blue Can) | | | | | | 414,720 | |
| 3731 | Service fees | 1,855,724 | 2,029,962 | 2,153,101 | 2,000,000 | 2,088,080 | 2,312,000 | 15.6% |
| 3799 | DEPT TOTAL | 1,873,626 | 2,054,085 | 2,180,914 | 2,018,874 | 2,190,106 | 3,176,168 | 57.3% |

| FUND: ENTERPRISE<br>DEPT: SOLID WASTE<br>ACCT #: 54 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **ACCOUNT NUMBER** | **ACCOUNT NAME** | **FY 22-23 ACTUAL** | **FY 23-24 ACTUAL** | **FY 24-25 ACTUAL** | **FY 24-25 BUDGETED** | **FY 25-26 BUDGETED** | **FY 26-27 BUDGETED** | **% Change** |
| PERSONNEL: | | | | | | | | |
| 4011 | Salaries | 83,857 | 91,866 | 95,350 | 88,268 | 80,292 | 133,350 | 66.1% |
| 4012 | Temp Employees | - | - | - | 800 | 800 | - | -100.0% |
| 4013 | Employee Benefits | 54,057 | 54,519 | 58,032 | 51,035 | 46,711 | 93,260 | 99.7% |
| 4014 | Pension Expense | (4,723) | (1,585) | 3,268 | | | | |
| 4015 | Overtime | 141 | 1,386 | 60 | 800 | 800 | 4,920 | 515.0% |
| 4019 | Total Personnel | 133,332 | 146,186 | 156,710 | 141,055 | 128,603 | 231,530 | 80.0% |
| OPERATING: | | | | | | | | |
| 4021 | Administrative Service | 224,474 | 228,720 | 268,269 | 268,359 | 329,127 | 357,380 | 8.6% |
| 4025 | Equipment Maintenance | 297 | 311 | 318 | 450 | 450 | 450 | 0.0% |
| 4033 | Bank/interest charges | 221 | 360 | 330 | 460 | 460 | 460 | 0.0% |
| 4035 | Motor Pool (oper) | 55,141 | 64,981 | 67,454 | 64,626 | 65,249 | 35,695 | -45.3% |
| 4036 | Motor Pool (replacement) | 2,920 | - | - | 2,920 | 3,776 | 27,612 | 631.3% |
| 4039 | Dump Charges | 884,916 | 900,856 | 912,758 | 883,450 | 883,450 | 1,072,000 | 21.3% |
| 4042 | Collection Charges | 507,754 | 537,749 | 561,312 | 514,620 | 536,749 | 875,000 | 63.0% |
| 4045 | Special Clean-ups | 52,026 | 58,356 | 40,688 | 50,000 | 50,000 | 50,000 | 0.0% |
| 4059 | Total Expenses | 1,727,749 | 1,791,333 | 1,851,130 | 1,784,885 | 1,869,261 | 2,418,597 | 29.4% |
| 4069 | Total Operating | 1,861,081 | 1,937,518 | 2,007,840 | 1,944,474 | 1,997,864 | 2,650,127 | 32.6% |
| CAPITAL EXPENSES: | | | | | | | | |
| 4074 | Equipment | 102,159 | 50,912 | 69,979 | 89,000 | 84,000 | 526,041 | 526.2% |
| 4079 | Total Capital | 102,159 | 50,912 | 69,979 | 89,000 | 84,000 | 526,041 | 526.2% |
| 4099 | DEPT TOTAL | 1,963,240 | 1,988,431 | 2,077,820 | 2,014,941 | 2,081,864 | 3,176,168 | 52.6% |
| REVENUE TO EXPENSE DIFFERENCE: | | | | | | | | |
| | (Decreased Fund Balance)/Increased Fund Balance | (89,614) | 65,655 | 103,094 | 3,933 | 108,242 | - | |

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

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

**FUND: CAPITAL IMPROVEMENT PROJECTS**
**DEPT: Park Construction Projects**
**ACCOUNT # 34**

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

**FUND: CAPITAL IMPROVEMENT PROJECTS**
**DEPT: Park Construction Projects**
**ACCOUNT # 34**

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

REVENUE TO EXPENSE DIFFERENCE:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | (Decreased Fund Balance)/Increased Fund Balance | (54,035) | 134,067 | (7,492) | - | 252,750 | - | |

**FUND: CAPITAL IMPROVEMENT FUND - GENERAL**
**DEPT: CAPITAL IMPROVEMENT FUND**
**ACCOUNT # 38 (Revenue)**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| REVENUE: | | | | | | | | |
| 3320 | Transfer from GF (Slurry Seal) | - | - | - | - | 350,000 | - | -100.0% |
| 3320 | Transfer from GF (Property Tax for Capital Projects) | - | - | - | - | 500,000 | - | -100.0% |
| 3369 | Grant from County | 2,448,903 | 3,133,596 | - | - | - | - | |
| 3370 | Sale of Property | - | 31,300 | - | - | - | - | |
| 3374 | Transfer from Fund #37 | 150,000 | - | 216,971 | 225,000 | - | - | |
| 3375 | Transfer from Fund #38 | 1,838,729 | 140,000 | - | 488,270 | - | - | |
| 3390 | MISC Government Grants | - | - | 20,334 | - | - | - | |
| 3610 | Interest Earned | 217,073 | 133,050 | 66,947 | 21,800 | 21,800 | 40,000 | 83.5% |
| 3670 | Transfer from GF (Property Tax for Roads) | 490,870 | 500,650 | 544,640 | 544,640 | 544,640 | 544,640 | 0.0% |
| 3671 | Transfer from Fund #34 | - | 271,891 | - | - | - | - | |
| 3673 | Transfer from GF (Gas Sales Tax for Roads) | 599,383 | 423,560 | - | 460,000 | 460,000 | 480,000 | 4.3% |
| 3678 | CDBG County Grant | - | 105,000 | - | - | - | - | |
| 3690 | Reimburse From State/County | - | - | 1,516,000 | 1,216,000 | - | - | |
| 3691 | Reimburse from Local | - | - | 1,832,131 | 385,100 | - | - | |
| 3790 | Local Grants | 129,866 | - | - | - | - | - | |
| 3795 | State Grant | - | - | 130,000 | - | - | - | |
| 3720 | Use of Fund Balance | 397,529 | 1,756,860 | 288,897 | 2,963,184 | 1,392,084 | 970,000 | -30.3% |
| 3399 | Total Revenue | 6,272,353 | 6,495,907 | 4,615,920 | 6,303,994 | 3,268,524 | 2,034,640 | -37.8% |

**FUND: CAPITAL PROJECT - GENERAL**
**DEPT: CAPITAL IMPROVEMENT PROJECTS FUND**
**ACCOUNT # 38 (Expenditure)**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| CAPITAL EXPENSE: | | | | | | | | |
| 4032 | Engineering Services | | | 186,466 | 250,644 | 100,644 | | |
| 4043 | Slurry Seal | | | | | | - | |
| 4072 | Improvements - Impact | 4,044,611 | 4,633,768 | 1,157,227 | 1,645,796 | 680,796 | 440,000 | -35.4% |
| 4073 | Improvements - Not Impact | 25,013 | 432,139 | 3,030,380 | 5,688,145 | 1,523,814 | 1,524,640 | 0.1% |
| 4074 | Improvements - 3000 W | | | 16,847 | 60,000 | | | |
| | Improvements - City Buildings | | | | | | 70,000 | |
| 4079 | Total Capital | 4,069,624 | 5,065,907 | 4,390,920 | 7,644,585 | 2,305,254 | 2,034,640 | -11.7% |
| TRANSFERS: | | | | | | | | |
| 4083 | To #46-3375 Police/Fire bldg | 1,600,000 | 1,400,000 | - | 100,000 | - | - | |
| 4084 | To #47-3375 2000 W water main | 238,729 | - | - | 388,270 | 388,270 | - | |
| 4085 | To #37-3375 Street project | 150,000 | - | 225,000 | - | - | - | |
| 4087 | To #48-3375 1800 N prject | 214,000 | 30,000 | - | - | - | - | |
| 4089 | Total Transfers | 2,202,729 | 1,430,000 | 225,000 | 488,270 | 388,270 | - | -100.0% |
| 4099 | DEPT TOTAL | 6,272,353 | 6,495,907 | 4,615,920 | 8,132,855 | 2,693,524 | 2,034,640 | -24.5% |
| REVENUE TO EXPENSE DIFFERENCE: | | | | | | | | |
| | (Decreased Fund Balance)/Increased Fund Balance | - | - | - | (1,828,861) | 575,000 | - | |

**FUND: SPECIAL REVENUE**
**DEPT: REDEVELOPMENT AGENCY (RDA)**
**ACCOUNT #:40**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| REVENUE: | | | | | | | | |
| 3610 | Interest | 10,458 | 14,273 | 9,813 | 4,000 | 4,000 | 8,000 | 100.0% |
| 3720 | Use of Fund Balance | - | - | - | 266,000 | 266,000 | 270,000 | 1.5% |
| 3699 | Total Revenue | 10,458 | 14,273 | 9,813 | 270,000 | 270,000 | 278,000 | 3.0% |

**FUND: SPECIAL REVENUE**
**DEPT: REDEVELOPMENT AGENCY (RDA)**
**ACCOUNT #:40**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES: | | | | | | | | |
| 4012 | Temporaries | 1,230 | - | - | - | - | - | |
| 4013 | Benefits | 888 | - | - | - | - | - | |
| 4035 | Motor Pool (o & m) | 5,514 | 6,206 | 6,453 | 6,454 | 6,525 | - | |
| 4036 | Motor Pool (replacement) | | | | | | - | |
| 4073 | Improvements | 13,181 | 1,537 | - | 148,546 | 263,475 | 278,000 | 5.5% |
| 4089 | Total Transfers | 20,813 | 7,743 | 6,453 | 155,000 | 270,000 | 278,000 | 3.0% |
| TRANSFERS: | | | | | | | | |
| 4081 | St Light $ to Gen Fund | 4,750 | - | - | 115,000 | - | - | |
| 4099 | Total Expenses | 25,563 | 7,743 | 6,453 | 270,000 | 270,000 | 278,000 | 3.0% |
| REVENUE TO EXPENSE DIFFERENCE: | | | | | | | | |
| | (Decreased Fund Balance)/Increased Fund Balance | (15,105) | 6,530 | 3,360 | - | - | - | |

**FUND: SPECIAL REVENUE**
**DEPT: SANITARY SEWER SPECIAL SERVICE DISTRICT**
**ACCOUNT #:42**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| REVENUE: | | | | | | | | |
| 3358 | System Fee | 160,903 | 186,193 | 206,305 | 193,000 | 215,060 | 233,400 | 8.5% |
| 3381 | Transfer From Other Fund | 10,000 | - | - | - | - | - | |
| 3610 | Interest | 20,239 | 29,523 | 29,402 | 2,060 | 2,060 | 20,000 | 870.9% |
| 3720 | Use of Fund Balance | | - | - | - | - | - | |
| 3743 | Initialization fee | 16,563 | 23,200 | 14,400 | 20,000 | 20,000 | 20,000 | 0.0% |
| 3699 | Total Revenue | 207,705 | 238,916 | 250,107 | 215,060 | 237,120 | 273,400 | 15.3% |

**FUND: SPECIAL REVENUE**
**DEPT: SANITARY SEWER SPECIAL SERVICE DISTRICT**
**ACCOUNT #:42**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | | | | | | | | |
| 4011 | Salaries | 5,444 | 6,312 | 8,726 | 19,090 | 28,739 | 38,530 | 34.1% |
| 4012 | Temporary Employees | - | - | - | - | - | - | |
| 4013 | Employee Benefits | 3,294 | 3,556 | 3,589 | 11,262 | 18,288 | 21,450 | 17.3% |
| 4014 | Pension Expense | (296) | (98) | (30) | - | - | - | |
| 4015 | Overtime | 9 | - | 1 | 160 | 160 | 810 | 406.3% |
| 4019 | Total Personnel | 8,450 | 9,769 | 12,286 | 30,512 | 47,187 | 60,790 | 28.8% |
| OPERATING: | | | | | | | | |
| 4021 | Administrative Services | 7,120 | 7,127 | 14,475 | 15,538 | 18,081 | 18,030 | -0.3% |
| 4025 | Equip supply/maint | 10,992 | 50,433 | 5,051 | 15,763 | 15,000 | 15,000 | 0.0% |
| 4027 | Power for Pumping | 4,753 | 5,107 | 5,124 | 3,619 | 3,619 | 5,500 | 52.0% |
| 4035 | Motor Pool (o & m) | 3,132 | 3,525 | 3,665 | 3,665 | 3,706 | 3,278 | -11.5% |
| 4036 | Motor Pool (replacement) | - | - | - | - | - | 4,090 | |
| 4039 | N. Davis Sewer Dist | 80,131 | 89,333 | 96,213 | 87,210 | 95,783 | 96,000 | 0.2% |
| 4059 | Total Operating | 106,128 | 155,525 | 124,527 | 125,795 | 136,189 | 141,898 | 4.2% |
| 4069 | Total Operating & Personnel | 106,128 | 165,294 | 136,813 | 156,307 | 183,376 | 202,688 | 10.5% |
| CAPITAL EXPENSES: | | | | | | | | |
| 4076 | Engineering | - | - | - | - | 20,000 | 20,000 | |
| 4079 | Total Capital Expenses | - | - | - | - | 20,000 | 20,000 | |
| TRANSFERS: | | | | | | | | |
| 4082 | to Sewer Fund-payback | - | - | - | 30,000 | 30,000 | 30,000 | 0.0% |
| 4089 | Total Transfers | - | - | - | 30,000 | 30,000 | 30,000 | 0.0% |
| 4099 | DEPT TOTAL | 106,128 | 165,294 | 136,813 | 186,307 | 233,376 | 252,688 | 8.3% |
| | | | | | | - | - | |
| REVENUE TO EXPENSE DIFFERENCE: | | | | | | | | |
| | (Decreased Fund Balance)/Increased Fund Balance | 101,577 | 73,622 | 113,294 | 28,753 | 3,744 | 20,712 | |

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

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

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

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

FUND: SPECIAL REVENUE
DEPT: CLINTON COMMUNITY ARTS BOARD
ACCOUNT # 24

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

FUND: SPECIAL REVENUE
DEPT: CLINTON COMMUNITY ARTS BOARD
ACCOUNT # 24

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

| FUND: SPECIAL REVENUE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| DEPT: CLINTON CITIZENS CORP | | | | | | | | |
| ACCOUNT # 26 | | | | | | | | |
| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
| REVENUE: | | | | | | | | |
| 3720 | Use of Fund Balance | | | | | | 559 | |
| 3699 | Total Revenue | - | - | - | - | - | 559 | |

| FUND: SPECIAL REVENUE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| DEPT: CLINTON CITIZENS CORP | | | | | | | | |
| ACCOUNT # 26 | | | | | | | | |
| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
| EXPENDITURES: | | | | | | | | |
| 4046 | Misc. Services | | | | | | 559 | |
| 4069 | Total Expenditures | - | - | - | - | - | 559 | |

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

| FUND: SPECIAL REVENUE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| DEPT: RAP TAX | | | | | | | | |
| ACCOUNT # 27 | | | | | | | | |
| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | |
| EXPENDITURES: | | | | | | | | |
| 4021 | Books,subs & member | - | - | - | - | - | - | |
| 4023 | Meetings/Training | - | - | - | - | - | - | |
| 4024 | Office Supply/Maint | - | - | - | - | - | - | |
| 4044 | Fund Raiser Expenses | - | - | - | - | - | - | |
| 3610 | Office Supply/Maint | - | - | - | - | - | - | |
| | Misc. Expense | - | - | - | - | - | 1,000 | |
| 4069 | Total Expenditures | - | - | - | - | - | 1,000 | |
| CAPITAL EXPENSES: | | | | | | | | |
| 4073 | Improvements | - | - | - | - | - | 840,000 | |
| 4079 | Total Capital Expenses | - | - | - | - | - | 840,000 | |
| 4099 | DEPT TOTAL | - | - | - | - | - | 841,000 | |
| REVENUE TO EXPENSE DIFFERENCE: | | | | | | | | |
| | (Decreased Fund Balance)/Increased Fund Balance | - | 86,353 | 325,104 | - | - | - | |
| TOTAL NON-GENERAL FUND EXPENSE: | | 17,469,585 | 16,694,586 | 13,446,247 | 24,078,898 | 14,661,266 | 20,046,338 | 36.7% |
| GRAND TOTAL ALL CITY EXPENSES: | | 32,472,555 | 30,858,044 | 27,919,766 | 33,639,762 | 31,612,311 | 37,081,086 | 17.3% |

# CLINTON CITY COUNCIL STAFF REPORT

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

| | | | | | |
|---|---|---|---|---|---|
| **MEETING DATE:** | June 23, 2026 | | | | |
| **CONSENT AGENDA** | | **BUSINESS AGENDA** | X | **RECOGNITION** | |
| **PETITIONER(S):** | Mayor Dougherty | | | | |
| **TYPE OF VOTE:** | **ROLL CALL** | X | **VOICE** | | |
| **SUBJECT:** | Ordinance 26-04, Code Updates Regarding Weeds | | | | |
| **RECOMMENDATION:** | Adopt Ordinance 26-04 | | | | |

**SUMMARY:**

It is common for cities to restrict weeds on private property to no more than 6 inches. Clinton's current code caps weeds at 10 inches. Our code enforcement officer has expressed a desire to have more ability to regulate the city's weed problems. The mayor is recommending a change to the requested 6 inches, but only for developed lots and undeveloped lots that are subject to landscaping requirements, such as detention ponds, common areas, etc. She recommends keeping the 10-inch requirement for truly undeveloped lots, such as agricultural space or infill parcels, so as not to overburden the owners.

Additional updates to the code include clarification on property owners' responsibility for clearing weeds and debris from public rights of way, such as sidewalks, park strips, curbs and gutters. The updated language further clarifies that property owners may not have weeds between the sidewalk and fence line, most of which is still public right of way, because the private property line doesn't usually begin until 1 foot beyond the sidewalk.

**ATTACHMENTS:** Proposed Ordinance Changes;

Ordinance 26-04

# ORDINANCE 26-04

**AN ORDINANCE OF CLINTON CITY AMENDING CLINTON CITY CODE SECTIONS 18-1-1, 18-1-3, 25-11-6, AND 25-16-8 REGARDING WEED CONTROL, NUISANCE ABATEMENT, AND PROPERTY MAINTENANCE; ADOPTING EXHIBIT A; AND PROVIDING FOR SEVERABILITY, REPEAL OF CONFLICTING PROVISIONS, AND AN EFFECTIVE DATE.**

WHEREAS, the Clinton City Council finds it necessary to update City regulations regarding weed control and maintenance of public rights-of-way; and

WHEREAS, the City Council finds that the amendments contained in Exhibit A promote the public health, safety, and welfare of the residents of Clinton City;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF CLINTON CITY, UTAH:

Section 1. Adoption of Exhibit A.

The amendments to Clinton City Code Sections 18-1-1, 18-1-3, 25-11-6, and 25-16-8 attached hereto as Exhibit A are hereby adopted and incorporated herein by this reference.

Section 2. Severability.

If any provision of this Ordinance or Exhibit A is held invalid, such invalidity shall not affect the remaining provisions.

Section 3. Repealer.

All ordinances or parts of ordinances in conflict with this Ordinance are repealed to the extent of such conflict.

Section 4. Effective Date.

This Ordinance shall take effect upon passage, approval, and publication as required by law.

PASSED AND ADOPTED this 23RD day of June, 2026.

Voting Record

APPROVED AS TO FORM: City Attorney

**CLINTON CITY**

______________________________

Marie Dougherty, Mayor

ATTEST:

______________________________

Lisa Titensor, City Recorder

**18-1-1 Definitions**

As used in this code, the following words mean:

“Abandoned Vehicle.” Any wrecked, junked, inoperable or obsolete vehicle or portion of vehicle which is four (4) months or greater past the valid licensing period; any vehicle not in drivable condition, i.e. no tires, missing windshields, no engine or transmission or rear end gears, unless the owner has attained a vehicle restoration permit from the Police Department, and parking legally pursuant to the City Zoning laws.

"Noncompliant Grass or Weeds." Any grass, weeds, or similar vegetation, whether living or dead, that:

> (1) Exceeds six (6) inches in height on any developed lot, or on any undeveloped lot that is subject to a commercial, subdivision, or City-approved landscaping requirement; or
> (2) Exceeds ten (10) inches in height on an undeveloped lot not otherwise subject to a landscaping requirement.

“Nuisance.” Any unsightly or injurious object, structure, or disused or abandoned motor vehicles or equipment, or injurious or noxious weeds, trash, junk, refuse or garbage, noncompliant grass or weeds ~~over 10 inches high~~, or anything dangerous to human life or health, or anything rendering the soil, air, water or food to be impure or unwholesome.

“Noxious Weeds.” Vegetation that is determined by the State of Utah or by Davis County to be an endangerment to the public health and safety.

“Refuse, Junk, Debris or Garbage.” Useless, worthless or discarded materials; used tires; parts of vehicles; old and unused machinery, appliances or parts thereof; trash; rubbish; plant, grass and tree trimmings; litter; scrap building materials; food products waste; and dead animals.

“Vehicle Restoration Permit.”

A twelve (12) month written permit issued by the Police Department to an owner allowing the unlicensed or unregistered vehicle to be on the owner’s premises for the purpose of repair and restoration for a period not to exceed twelve (12) consecutive months. One (1) twelve (12) month permit extension is available. Only three (3) vehicle restoration permits are allowed at a time per household or dwelling site.

Any unlicensed or unregistered vehicle being repaired or restored under the Vehicle Restoration Permit authorization, must be stored in a garage or must be parked on a concrete or asphaltic surface, or an approved rock/gravel surface as allowed by the zoning laws.

The repair or restoration of the vehicle must be for personal hobby or recreational purposes, and not be for business purposes, except through the Home Occupation licensing process.

"Weeds." Unsightly or unwanted plants, whether living or dead.

## 18-1-3 Declaration Of Nuisance

Every act or condition made, permitted, allowed, or continued in violation of this chapter, including, but not limited to, the acts and conditions hereinafter specified, are hereby declared to be nuisances and may be abated and punished as hereinafter provided:

1. To permit or cause to keep, deposit, dump, burn, bury or allow to exist any unsightly or injurious objects, structures, junk, discarded or unused objects or equipment, or disused or abandoned vehicles or equipment, or injurious or noxious weeds, or noncompliant grass or weeds ~~over ten (10) inches in height~~;

## 25-11-6 Duties Of Private Property Owners/Occupants

The duties of any owner/occupant of property abutting and fronting any street or public right-of-way within the City are:

1. To keep the public sidewalks immediately abutting their property clear of snow for the full width and length of the sidewalk. Snow is to be removed within forty-eight (48) hours of a storm.
2. To keep ~~the~~ sidewalks, trails, curbs and gutters in the right-of-way, including associated joints and cracks, clear of foreign matter, ~~to include but not to be limited~~including but not limited to debris, clippings, trash, leaves, ~~and~~ weeds, and vegetation.
3. Responsible for all sidewalk, park strip, curb, and gutter areas of multiple fronting lots, lots located on corners and property rearing on a street.
4. Not to throw, pile, or place snow from the sidewalk, driveways, or park strips into the street or gutter.
5. To keep an adequately sized area~~,~~ in front of their mailbox ~~mail box,~~ clear of snow to allow for mail delivery.
6. To keep the public sidewalks immediately abutting their property in good order and repair from breaks, cracks, sunken or raised areas that could be trip hazards.
7. To keep the area between the sidewalk and fence line or property line, usually one (1) foot beyond the sidewalk, clear of weeds.
8. To follow regulations listed in Clinton Code 25-16-8 regarding maintenance of park strips.

**25-16-8 Duties Of Private Property Owners/Occupants**

Except in those specific areas where the City has formally accepted maintenance through a development agreement or another instrument, the duties of any owner/occupant of private property whose property has a park strip on its street and related purposes are as follows:

1. To maintain and water vegetation planted in the park strip area to no more than 24-inches; provided however, this Section shall not apply to Street Trees or City Required Trees; and,
2. To maintain and replace any trees, that were installed as part of a subdivision approval, design or City project, that may die; and,
3. To remove all weeds and debris from the park strip, including associated joints and cracks;
4. To follow regulations listed in Clinton Code 25-11-6 ~~vegetation, garbage, and debris from any sidewalk, or trail in the right-of-way.~~regarding maintenance of sidewalks and the right-of-way.

# CLINTON CITY COUNCIL STAFF REPORT

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

| | | | | | |
|---|---|---|---|---|---|
| **MEETING DATE:** | 06/23/2026 | | | | |
| **CONSENT AGENDA** | | **BUSINESS AGENDA** | X | **RECOGNITION** | |
| **PETITIONER(S):** | Cory Christensen, Finance Director | | | | |
| **TYPE OF VOTE:** | **ROLL CALL** | X | **VOICE** | | |
| **SUBJECT:** | FY26 Budget Amendments | | | | |

**FISCAL IMPACT:**

**SUMMARY:**

Amendments to the FY26 budget – see attachment.

Adjusting some revenue items to be closer to actuals (see notes on attachment).

Adjusting department expense budgets to balance the departments based on various impacts.  The next change is an increase of $65,000 in overall expenses to the budget which is to account for the omission of budgeting for the fee charged by First Professional for their collection services.

**RECOMMENDATION:**

Approve FY26 budget amendments as stated.

**ATTACHMENTS:**

## FY26 Budget Amendments

### Transfers

| Section/Type | Amount | GL | Description |
|---|---|---|---|
| Transfers | 483,684 | 10-80-22 | Omitted FY25 Gas Tax $483,684. Satisfies FY25 Audit finding. |

### Revenue

| Section/Type | Amount | GL | Description |
|---|---|---|---|
| Property Tax | (290,683) | 10-31-10 | Property Tax Increase did not go through. Reduce revenue amount to the Certified Rate. |
| Sales Tax | 100,000 | 10-31-30 | Sales Tax Revenue close to historicals. Increase from $5.2M to $5.3M. |
| Building Construction Permits | (160,000) | 10-32-19 | Over estimated residential development. |
| Plan Check Fees | (81,000) | 10-32-22 | Over estimated residential development. |
| Class C Roads | 200,000 | 10-33-56 | Trending higher - Adjusting Revenue up closer to FY25 amount. |
| Ambulance/EMT Fees | 120,000 | 10-34-14 | Adjusting to account for gross revenue. |
| Criminal/Traffic | 40,000 | 10-34-10 | Revenue is higher than budgeted. |
| Earned Interest | 75,000 | 10-36-10 | Interest has historically been budgeted low. |
| Credit Card Service Fees | (74,000) | 10-36-68 | Credit Card Transaction Fees - Planned to charge fee on utility payments but did not to keep the lower processing for utility payments. |
| Fire/EMS Impact Fees | 100,000 | 10-39-13 | Higher than estimated commerical development. |
| Police Impact Fees | 68,000 | 10-39-16 | Higher than estimated commerical development. |
| Transportation Impact Fees | (17,000) | 10-39-22 | Over estimated residential development. |
| **Net Change in Revenue** | **80,317** | | |

### Expense

| Department | Amount | GL | Description |
|---|---|---|---|
| Judicial | 3,000 | 10-42-13 | Change in benefit plans early in the year. |
| City Treasurer | 20,000 | 10-46-30 | Credit Card Transaction Fees over budget by $42,000. Vacancy in Finance Director Position from July through Oct cover the majority of the difference. |
| Professional Services | 18,000 | 10-49-41 | City Insurance $18,000 more than budgeted. |
| Elections | (22,000) | 10-50-37 | Professional Services. |
| Police | (30,000) | 10-54-15 | OT - planned to have more with construction. |
| | (16,000) | 10-54-16 | Differential - planned to have more with construction. |
| Fire | 130,000 | 10-55-11 | URS over payments, leave payouts on seperations, Deputy overlap, and Chief severance. On the job injury requiring light duty and parental Leave also impacted part-time and OT. |
| | 50,000 | 10-55-13 | |
| Emergency Medical Services | 65,000 | 10-56-30 | Nothing was budgeted for Ambulance Collection Fees. Initially only recording net revenue. |
| Recreation Programs | (23,000) | 10-69-12 | Temporary Employees under budget. |
| | (30,000) | 10-69-62 | Adult Sports under budget. |
| | (20,000) | 10-69-63 | Youth Sports under budget. |
| Recreation Admin | (10,000) | 10-68-40 | Community Center Programs. |
| | (10,000) | 10-68-47 | Parks and Facilities. |
| Parks | (25,000) | 10-64-26 | Building and Grounds Supply and Mainenance under budget |
| Public Works | (25,000) | 10-60-11 | Salaries and benefits underbudget. |
| | (10,000) | 10-60-12 | Salaries and benefits underbudget. |
| **Net Change in Expense** | **65,000** | | |

# RESOLUTION NO. 19-26

**A RESOLUTION OF THE CLINTON CITY COUNCIL**
**AMENDING THE FISCAL YEAR 2025-2026 BUDGET FOR CLINTON CITY.**

**WHEREAS, Utah Code §10-6-128 authorizes the governing body of a municipality to amend its budget from time to time by resolution; and**

**WHEREAS, the Clinton City Council has reviewed the Fiscal Year 2025-2026 Budget and determined that certain revenues, expenditures, and transfers should be adjusted to more accurately reflect actual revenues, expenditures, audit adjustments, and operational needs; and**

**WHEREAS, the proposed amendments include adjustments to revenues, expenditures, and transfers as identified in Exhibit A attached hereto and incorporated herein by this reference; and**

**WHEREAS, the Clinton City Council finds that adoption of the proposed budget amendments is in the best interest of Clinton City and necessary for proper fiscal administration of the City's affairs;**

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

**Section 1. Budget Amendments Approved.**

**The Fiscal Year 2025-2026 Budget is hereby amended as set forth in Exhibit A attached hereto and incorporated herein by this reference.**

**Section 2. Authorization.**

**The City Manager, Finance Director, City Treasurer, and other authorized staff are authorized to make the accounting entries and budget adjustments necessary to implement the amendments approved herein.**

**Section 3. Effective Date.**

**This Resolution shall take effect immediately upon adoption.**

**PASSED AND ADOPTED by the Clinton City Council this 23rd day of June, 2026.**

**CLINTON CITY**

______________________________________
**Marie Dougherty, Mayor**

# CLINTON CITY COUNCIL STAFF REPORT

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

| | | | | | |
|---|---|---|---|---|---|
| **MEETING DATE:** | June 23, 2026 | | | | |
| **CONSENT AGENDA** | X | **BUSINESS AGENDA** | | **RECOGNITION** | |
| **PETITIONER(S):** | Mayor Marie Dougherty | | | | |
| **TYPE OF VOTE:** | **ROLL CALL** | X | **VOICE** | | |
| **SUBJECT:** | Appointment to the RAP Tax Committee | | | | |
| **RECOMMENDATION:** | Ratify the appointment of Russell Arave to the RAP Tax Committee for a term ending on Dec. 31, 2027. | | | | |

**SUMMARY:**

**The mayor is appointing Russell Arave to fill the vacancy on the RAP Tax Committee for a term that ends Dec. 31, 2027. Russell applied a couple of times previously, but other applicants were chosen to fill the seats. He has been consistently interested in serving in this capacity. Russell is a long-time Clinton resident and former member of the old Parks Board. He coached for many years in multiple sports for Clinton Recreation. He has volunteered for the 5K and Heritage Days.**

**CLINTON CITY COUNCIL WORK SESSION MINUTES**

**June 16, 2026**
**Clinton City Hall**
**6:00 p.m.**

## 1. Call to Order

Mayor Marie Dougherty called the work session to order at approximately 6:00 p.m. Council Members present included Dane Searle, Chris Danson, Jennifer Christensen, Spencer Arave, and Adam Larsen (joined electronically during the meeting). Staff present included City Manager Trevor Cahoon, Community Development Assistant Keaton Jones, and other city staff.

## 2. General Plan Discussion – North Clinton Planning Area

The Council continued its discussion regarding the northern portion of the City's General Plan, focusing on property generally located north of 2300 North, including land owned by the Church of Jesus Christ of Latter-day Saints and areas adjacent to Greenfield Landing, 1500 West, and 2000 West. Staff explained that developers are interested in moving forward with development proposals and are seeking direction regarding future land uses and design expectations.

### 2300 North Corridor and Future Mixed-Use Opportunities

The Mayor reviewed previous discussions regarding the possibility of creating a gateway or mixed-use corridor along portions of 2300 North. Staff noted that developers have expressed concern that commercial uses may not be viable on the east portion of 2300 North, near 1500 West, at this time because the surrounding area has not yet developed sufficiently to support retail demand. Council members discussed the possibility of preserving future mixed-use opportunities in designated areas on the western portion of that corridor, while allowing residential development to proceed in the near term.

Council members expressed support for maintaining the planned mixed-use ("purple") area near the Civic Center for long-term commercial and pedestrian-oriented development opportunities. Discussion included creating a future neighborhood gathering area with small shops, dining opportunities, and a walkable environment that could evolve over time as market conditions change.

### Residential Frontage Along 1500 West and 2300 North

The Council discussed alternatives for residential development along 1500 West and portions of 2300 North, including:

- Homes fronting the roadway with rear-loaded garages.
- Landscape easements maintained by a homeowners association (HOA).
- Fencing and landscaped corridors.

- Private alleys serving rear-loaded homes.

Council members generally favored residential homes facing the street rather than long stretches of fencing. Several members commented that front-facing homes would create a more attractive streetscape and neighborhood character. Concerns were discussed regarding maintenance responsibilities and the need for landscaping standards to ensure long-term corridor aesthetics.

Staff explained that if landscape corridors were used, the City could require an HOA and development agreement provisions to ensure ongoing maintenance and prevent future dissolution of the HOA without City approval.

A general consensus emerged supporting front-facing residential lots along both 1500 West and portions of 2300 North, while pursuing architectural and landscaping standards that would create a high-quality appearance and preserve future redevelopment opportunities.

**Housing Types and Development Character**

For the area east of the powerlines, staff reported that developers intended to build single-family homes of varying sizes. For the area west of the powerlines, behind Home Depot, the developer indicated little interest in constructing apartment projects in the area due to current market conditions. Instead, developers expressed interest in a blend of detached single-family homes, patio homes, twin homes, and other attached housing products. Staff encouraged developers to provide housing styles that differ from nearby developments and avoid long rows of identical townhomes. Council members supported that direction.

Discussion included examples of twin-home designs and other housing products that could provide variety while maintaining neighborhood character.

**Open Space and Power Corridor Opportunities**

The Council discussed opportunities associated with the power corridor and adjacent open space areas The Council directed that the developer be asked to build usable recreation space for the City in their otherwise unused powerline easement in exchange for the increase in density being offered from the current R-1-15 zoning. Ideas included:

- Multi-use trails.
- Exercise stations.
- Pump tracks or jump tracks for bicycles.
- Additional usable community green space.

Council members noted public interest in preserving meaningful green space as additional residential development occurs in the area. Discussion also included the possibility of coordinating with Rocky Mountain Power regarding future use of corridor areas.

**3. General Plan Direction**

At the conclusion of the discussion, Council members indicated support for:

- Preserving the planned mixed-use area near the Civic Center for future commercial and pedestrian-oriented opportunities.
- Encouraging front-facing residential development along key corridors rather than long fence lines.
- Pursuing design standards that create a cohesive and attractive streetscape.
- Exploring meaningful open space and trail opportunities within the power corridor area.
- Updating the General Plan as development proposals become more refined and consistent with the Council's direction.

**5. Adjournment**

With no further discussion, the work session adjourned at approximately 6:44 p.m.

**CLINTON CITY COUNCIL MEETING MINUTES**

**Date: June 16, 2026**

**Time:** 7:00 PM

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

**Mayor: Marie Dougherty**

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

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

**Attendees: Dereck Bauer, Bev Lambdin, Brandon Stanger, Rowan Johns, Malachi Johns, Cameron, Michael Danson, Kyler Palmer, Daniel Martinez, Michael Martinez, Greg Cornwell, Jeremy Krall, Tyler Hartel, Wesley Johns, Caleb Ricks, Walter Ruiz**

**CALL TO ORDER**

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

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

**Councilmember Spencer Arave provided the invocation.**

**ROLL CALL**

**Mayor Dougherty, Councilmembers Arave, Christensen, Danson and Searle were all present. Councilmember Larsen attended electronically.**

**PUBLIC INPUT**

**BUSINESS ITEMS**

**PUBLIC HEARING – FINAL BUDGET FOR FISCAL YEAR 2026-2027**

Finance Director Cory Christensen reviewed updates made since adoption of the tentative budget. He discussed ambulance revenue adjustments, administrative service fees, emergency dispatch fee revenue, credit card processing costs, accounting software costs, fire department motor pool funding, the police K-9 placeholder funding, wage and benefit updates, and the removal of the slurry seal transfer from the proposed budget.

City Manager Trevor Cahoon discussed additional organizational changes and budget adjustments, including savings resulting from Community Development Department reorganization and revisions to Class C Road Fund expenditures.

Mayor Dougherty reviewed the overall budget process and explained that approximately $1.2 million in requested expenditures had been removed from consideration to avoid a property tax increase. She discussed challenges related to inflation, stagnant sales tax revenues, and limitations imposed by state law on municipal revenue sources.

The public hearing opened at approximately 7:22 p.m.

Public Comments:

• Cameron Frick thanked staff for improvements in budget transparency and asked questions regarding sales tax projections, Home Depot and Costco impacts, and credit card processing fees.

• Brandon Stanger thanked staff for their work but expressed concerns regarding the continued use of fund balance, postponement of street maintenance funding, K-9 fundraising efforts, and the removal of planter box improvements. He encouraged consideration of annual revenue adjustments rather than larger future increases.

• Cameron Frick also requested consideration of future improvements to the City's soccer fields.

The public hearing closed at approximately 7:29 p.m.

Following closure of the hearing, staff responded to questions regarding sales tax projections, credit card processing fees, transportation utility fee options, planter box maintenance costs, fund balance usage, and future street maintenance funding.

Councilmember Christensen asked for clarification regarding K-9 funding. Mayor Dougherty explained that the budget item would serve as a placeholder while fundraising efforts continued and that only unfunded amounts would be paid from City funds if necessary.

No action was taken on the final budget at this meeting. Budget adoption was scheduled for the June 23, 2026 City Council meeting.

**RESOLUTION 16-26, ADOPTION OF THE FY 2026-27 CERTIFIED TAX RATE**

City Manager Cahoon reviewed the certified tax rate requirements and reported that the certified tax rate for Fiscal Year 2026-2027 would be 0.001985. Staff explained that the rate reflects the City's decision not to pursue a property tax increase and only captures allowable new growth revenues.

**MOTION: Councilmember Danson moved to approve the certified tax rate for Fiscal Year 2026-2027 of 0.001985.. Councilmember Arave seconded the motion. Councilmembers Arave, Christensen Danson and Larsen voted in favor of the motion, Councilmember Searle voted against the motion. Motion carried**

**RESOLUTION 17-26, ADOPTION OF THE FY 2026-27 FEE SCHEDULE**

Staff reported the following items are being proposed for the Fiscal Year 2026-27 Fee Schedule:

- Adding recycling fees
- Adding a chicken registration fee
- Adding a recording fee for Accessory Dwelling Units
- Adding an increase to the pass-thru fee to cover the increase in the dispatch service fee because of moving dispatch service from Davis County to Layton.

**MOTION: Councilmember Danson moved to approve the Fiscal Year 2026-2027 Fee Schedule. Councilmember Searle seconded the motion. All members voted in favor of the motion. The motion carried.**

**CONSENT ITEMS**

1. Approval of Minutes: May 26, 2026 City Council Work Session and City Council Meeting
2. Approval of Accounts Payable: May 2026

**MOTION: Councilmember Searle moved to approve the consent items. Councilmember Arave seconded the motion. All members voted in favor of the motion. The motion carried.**

**OTHER BUSINESS**

City Manager/Department Head Reports

Police Chief Stoker provided a Heritage Days public safety report. He reported 77 calls for service during the event period, including eight fights, traffic-related incidents, and some arrests. He noted that all juvenile arrests involved non-Clinton residents and discussed trends observed over the past several years. Chief Stoker stated that staff would continue evaluating future improvements and thanked City personnel and assisting agencies for their efforts.

Mayor Dougherty thanked staff and volunteers for their work.

Councilmember Christensen asked about coordination with outside agencies and future safety assessments. Chief Stoker explained that planning efforts are reviewed annually and adjusted based on prior experiences.

Recreation Director Brooke Mitchell discussed Heritage Days attendance and participation numbers, including strong attendance at the car show, barbecue, parade, 5K race, and other activities.

City Manager Cahoon reported on the proposed purchase of an easement needed to support future well-site infrastructure on the northeast side of the City. He also reported on recent organizational changes, including appointments within the Community Development Department, and thanked City staff for their efforts during Heritage Days.

**COUNCIL REPORTS**

**Councilmember Christensen** thanked staff and volunteers for making Heritage Days possible and wished Peter well in his retirement.

**Councilmember Larsen** had nothing to report.

**Councilmember Arave** expressed support for the K-9 fundraising effort and thanked those involved.

**Councilmember Searle** reported no items.

**Councilmember Danson** complimented staff on the professionalism demonstrated during Heritage Days and noted upcoming community efforts with FatCats promoting drug-free youth activities.

**MAYOR'S REPORT**

Mayor Dougherty announced an upcoming ribbon cutting for the new Xfinity store.

**ACTION ITEM REVIEW**

The Council discussed scheduling a future Heritage Days review and appointing a Council liaison to the Heritage Days Committee.

**ADJOURNMENT**

The City Council meeting adjourned at approximately 8:22 p.m.

**Dated this 23rd day of June 2026**
**/s/Lisa Titensor, Clinton City Recorder**

CLINTON CITY REDEVELOPMENT AGENCY

Chair Marie Dougherty called the Redevelopment Agency meeting to order at approximately 8:22 p.m.

PUBLIC HEARING – RESOLUTION 01-26 R ADOPTING THE RDA FINAL BUDGET FOR FISCAL YEAR 2026-2027

City Manager Cahoon reviewed the proposed RDA budget and noted that no new funding was being requested.

No public comments were received.

MOTION: Board Member Christensen moved to postpone adoption of Resolution 01-26 R approving the Fiscal Year 2026-2027 RDA Final Budget to June 23, 2026. Councilmember Board Member Danson seconded the motion. All voted in favor of the motion.

The RDA meeting adjourned.

CLINTON CITY SANITARY SEWER SPECIAL SERVICE DISTRICT

Chair Marie Dougherty called the Sanitary Sewer Special Service District meeting to order.

PUBLIC HEARING – RESOLUTION 01-26 SSD ADOPTING THE SSSSD FINAL BUDGET FOR FISCAL YEAR 2026-2027

City Manager Cahoon reviewed the proposed District budget and noted only minor administrative fee adjustments.

No public comments were received.

MOTION: Board Member Searle moved to postpone adoption of Resolution 01-26 SSD approving the Fiscal Year 2026-2027 SSSSD Final Budget to June 23, 2026. Board Member Arave seconded the motion. All voted in favor.

The meeting adjourned at approximately 8:30 p.m.

# CLINTON CITY COUNCIL STAFF REPORT

# RDA

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

| | | | | | |
|---|---|---|---|---|---|
| **MEETING DATE:** | June 23, 2026 | | | | |
| **CONSENT AGENDA** | | **BUSINESS AGENDA** | X | **RECOGNITION** | |
| **PETITIONER(S):** | City Manager Trevor Cahoon | | | | |
| **TYPE OF VOTE:** | **ROLL CALL** | X | **VOICE** | | |
| **SUBJECT:** | FY 2026-27 Final Budget | | | | |
| **RECOMMENDATION:** | Adopt the FY 2026-27 Final RDA Budget | | | | |

**FISCAL IMPACT:**

**SUMMARY:**

**ATTACHMENTS: RDA Budget**

**RESOLUTION NO. 01 R-26**

**A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE CLINTON CITY REDEVELOPMENT AGENCY FOR FISCAL YEAR 2025-26**

**WHEREAS,** Clinton City has established a Redevelopment Agency; and,

**WHEREAS**, Section 17C-1-601 of the Utah Code requires municipalities with a Redevelopment Agency to adopt an annual budget.

**NOW, THEREFORE,** Be it resolved by the Clinton Redevelopment Agency Board of Directors that the budget for the Clinton City Redevelopment Agency be adopted for Fiscal Year 2026-27, beginning July 1, 2026 and ending June 30, 2027.

PASSED AND ADOPTED by the Clinton City Council this 23rd day of June, 2026.

**CLINTON CITY**

____________________________________
Marie Dougherty, Mayor

ATTEST:

____________________________________
Lisa Titensor, City Recorder

**FUND: SPECIAL REVENUE**
**DEPT: REDEVELOPMENT AGENCY (RDA)**
**ACCOUNT #:40**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| REVENUE: | | | | | | | | |
| 3610 | Interest | 10,458 | 14,273 | 9,813 | 4,000 | 4,000 | 8,000 | 100.0% |
| 3720 | Use of Fund Balance | - | - | - | 266,000 | 266,000 | 270,000 | 1.5% |
| 3699 | Total Revenue | 10,458 | 14,273 | 9,813 | 270,000 | 270,000 | 278,000 | 3.0% |

**FUND: SPECIAL REVENUE**
**DEPT: REDEVELOPMENT AGENCY (RDA)**
**ACCOUNT #:40**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES: | | | | | | | | |
| 4012 | Temporaries | 1,230 | - | - | - | - | - | |
| 4013 | Benefits | 888 | - | - | - | - | - | |
| 4035 | Motor Pool (o & m) | 5,514 | 6,206 | 6,453 | 6,454 | 6,525 | - | |
| 4036 | Motor Pool (replacement) | | | | | | - | |
| 4073 | Improvements | 13,181 | 1,537 | - | 148,546 | 263,475 | 278,000 | 5.5% |
| 4089 | Total Transfers | 20,813 | 7,743 | 6,453 | 155,000 | 270,000 | 278,000 | 3.0% |
| TRANSFERS: | | | | | | | | |
| 4081 | St Light $ to Gen Fund | 4,750 | - | - | 115,000 | - | - | |
| 4099 | Total Expenses | 25,563 | 7,743 | 6,453 | 270,000 | 270,000 | 278,000 | 3.0% |
| REVENUE TO EXPENSE DIFFERENCE: | | | | | | | | |
| | (Decreased Fund Balance)/Increased Fund Balance | (15,105) | 6,530 | 3,360 | - | - | - | |

# CLINTON CITY COUNCIL STAFF REPORT

## Special Sanitary Sewer
## Special service District

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

<table>
<tr><td>MEETING DATE:</td><td colspan="6">June 23, 2026</td></tr>
<tr><td>CONSENT AGENDA</td><td></td><td colspan="2">BUSINESS AGENDA</td><td>X</td><td>RECOGNITION</td><td></td></tr>
<tr><td>PETITIONER(S):</td><td colspan="6">City Manager Trevor Cahoon</td></tr>
<tr><td>TYPE OF VOTE:</td><td>ROLL CALL</td><td>X</td><td colspan="2">VOICE</td><td colspan="2"></td></tr>
<tr><td>SUBJECT:</td><td colspan="6">Public Hearing – FY 2026-27 Final Budget</td></tr>
<tr><td>RECOMMENDATION:</td><td colspan="6">Approve Resolution 01-26 SSD adopting the FY 2026-27 Final SSSSD Budget</td></tr>
</table>

**FISCAL IMPACT:**

**SUMMARY:**

**ATTACHMENTS: FY 2026-27 SSSSD Final Budget; Resolution**

# RESOLUTION NO. 01-25 SSD

## A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE CLINTON CITY SANITARY SEWER SPECIAL SERVICE DISTRICT FOR FISCAL YEAR 2026-27

**WHEREAS** Clinton City has established a Sanitary Sewer Special Service District to take care of the sewer lift station located within the Cranefield Estates Subdivision; and,

**WHEREAS** Section 17B -1-605 of the Utah Code requires municipalities with a Special Districts to adopt an annual budget, on the same schedule as the municipal budget.

**NOW, THEREFORE**, Be it resolved by the Clinton City Sanitary Sewer Special Service District Board of Trustees that the budget for the Clinton City Sanitary Sewer Special Service District be adopted for Fiscal Year 2026-27, beginning July 1, 2026 and ending June 30, 2027.

INTRODUCED AND PASSED THIS 16th DAY OF JUNE, 2026.

Clinton City
Sanitary Sewer Special Service District

______________________________
**Mayor Marie Doughert**

Attest:

______________________________
**Lisa Titensor Recorder**

**FUND: SPECIAL REVENUE**
**DEPT: SANITARY SEWER SPECIAL SERVICE DISTRICT**
**ACCOUNT #:42**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| REVENUE: | | | | | | | | |
| 3358 | System Fee | 160,903 | 186,193 | 206,305 | 193,000 | 215,060 | 233,400 | 8.5% |
| 3381 | Transfer From Other Fund | 10,000 | - | - | - | - | - | |
| 3610 | Interest | 20,239 | 29,523 | 29,402 | 2,060 | 2,060 | 20,000 | 870.9% |
| 3720 | Use of Fund Balance | | - | - | - | - | - | |
| 3743 | Initialization fee | 16,563 | 23,200 | 14,400 | 20,000 | 20,000 | 20,000 | 0.0% |
| 3699 | Total Revenue | 207,705 | 238,916 | 250,107 | 215,060 | 237,120 | 273,400 | 15.3% |

**FUND: SPECIAL REVENUE**
**DEPT: SANITARY SEWER SPECIAL SERVICE DISTRICT**
**ACCOUNT #:42**

| ACCOUNT NUMBER | ACCOUNT NAME | FY 22-23 ACTUAL | FY 23-24 ACTUAL | FY 24-25 ACTUAL | FY 24-25 BUDGETED | FY 25-26 BUDGETED | FY 26-27 BUDGETED | % Change |
|---|---|---|---|---|---|---|---|---|
| PERSONNEL: | | | | | | | | |
| 4011 | Salaries | 5,444 | 6,312 | 8,726 | 19,090 | 28,739 | 38,530 | 34.1% |
| 4012 | Temporary Employees | - | - | - | - | - | - | |
| 4013 | Employee Benefits | 3,294 | 3,556 | 3,589 | 11,262 | 18,288 | 21,450 | 17.3% |
| 4014 | Pension Expense | (296) | (98) | (30) | - | - | - | |
| 4015 | Overtime | 9 | - | 1 | 160 | 160 | 810 | 406.3% |
| 4019 | Total Personnel | 8,450 | 9,769 | 12,286 | 30,512 | 47,187 | 60,790 | 28.8% |
| OPERATING: | | | | | | | | |
| 4021 | Administrative Services | 7,120 | 7,127 | 14,475 | 15,538 | 18,081 | 18,030 | -0.3% |
| 4025 | Equip supply/maint | 10,992 | 50,433 | 5,051 | 15,763 | 15,000 | 15,000 | 0.0% |
| 4027 | Power for Pumping | 4,753 | 5,107 | 5,124 | 3,619 | 3,619 | 5,500 | 52.0% |
| 4035 | Motor Pool (o & m) | 3,132 | 3,525 | 3,665 | 3,665 | 3,706 | 3,278 | -11.5% |
| 4036 | Motor Pool (replacement) | - | - | - | - | - | 4,090 | |
| 4039 | N. Davis Sewer Dist | 80,131 | 89,333 | 96,213 | 87,210 | 95,783 | 96,000 | 0.2% |
| 4059 | Total Operating | 106,128 | 155,525 | 124,527 | 125,795 | 136,189 | 141,898 | 4.2% |
| 4069 | Total Operating & Personnel | 106,128 | 165,294 | 136,813 | 156,307 | 183,376 | 202,688 | 10.5% |
| CAPITAL EXPENSES: | | | | | | | | |
| 4076 | Engineering | - | - | - | - | 20,000 | 20,000 | |
| 4079 | Total Capital Expenses | - | - | - | - | 20,000 | 20,000 | |
| TRANSFERS: | | | | | | | | |
| 4082 | to Sewer Fund-payback | - | - | - | 30,000 | 30,000 | 30,000 | 0.0% |
| 4089 | Total Transfers | - | - | - | 30,000 | 30,000 | 30,000 | 0.0% |
| 4099 | DEPT TOTAL | 106,128 | 165,294 | 136,813 | 186,307 | 233,376 | 252,688 | 8.3% |
| | | | | | | - | - | |
| REVENUE TO EXPENSE DIFFERENCE: | | | | | | | | |
| | (Decreased Fund Balance)/Increased Fund Balance | 101,577 | 73,622 | 113,294 | 28,753 | 3,744 | 20,712 | |