

Mayor
Colten Johnson
City Council
Arlon Chamberlain
Steven Shrope
Chris Heaton
Boyd Corry
Peter Banks



City Manager
Kyler Ludwig
City Attorney
Kent Burggraaf
City Recorder
Celeste Cram
City Treasurer
Danielle Ramsay

NOTICE OF MEETING OF THE KANAB CITY COUNCIL

Notice is hereby given that the Kanab City Council will hold a regular council meeting on the **23rd day of June 2026**, in the City Council chambers at the Kanab City Office, **26 N 100 E, Kanab, Utah**. The Council Meeting will convene at 6:30 p.m. and the agenda will be as follows:

WORK MEETING

- 1) MAYOR AND COUNCIL BUSINESS – LIAISON REPORTS**
- 2) CITY STAFF BUSINESS**

BUSINESS MEETING

- 1) CALL TO ORDER AND ROLL CALL**
- 2) PUBLIC COMMENT PERIOD:** Members of the public are invited to address the Council. Participants are asked to keep their comments to 3 minutes and follow the rules of civility outlined in Kanab Ordinance 3-601.
- 3) CONSENT ITEMS:** (Consent items contain routine, non-controversial items that require City Council action but need little or no City Council deliberation).
 - A) Approval of City Council Minutes:
Regular City Council Meeting – June 9, 2026
 - B) Approval of Accounts Payable Vouchers
Accounts Payable June 10, 2026 - \$281,312.60
Accounts Payable June 16, 2026 - \$249,871.72
Accounts Payable June 18, 2026 - \$165,681.00
- 4) BOARD COMMISSION, COMMITTEE APPOINTMENTS:**
No Items
- 5) PRESENTATIONS:**
No Items

– A Western Classic –

6) PUBLIC HEARING ITEMS:

- A) Public Hearing and Consideration of a Resolution Approving Amendments to the FY2026 Budget.
- B) Public Hearing and Consideration of a Resolution Adopting the FY2027 Final Budget.
- C) Public Hearing and Consideration of an Ordinance Amending the Employee Wage and Salary Schedule, Including Compensation for Appointed and Elected Officials.
- D) Public Hearing and Consideration of an Ordinance Updating the Kanab City Fee Schedule.

7) ACTION ITEMS READY FOR VOTE:

- A) Consideration of a Zone Change Request for Parcel K-17-30-Annex from RA (Residential Agriculture) to R-1-20 (Single-Family Residential, 20,000 Square Foot Minimum Lot Size), Located at Approximately 379 E 1100 S.
- B) Consideration and Approval of a Resolution Approving an Amendment and Extension of the Fire Protection Agreement for Certain Adjacent Unincorporated Areas of Kane County.
- C) Consideration and Approval of a Letter to the Kane County Commission Regarding the Old Fort Ranch Development Agreement
- D) Consideration and Authorization of the Employer Election to Pick Up Member Contributions for Fire and Police Employees

8) ITEMS FOR DISCUSSION:

- A) Annual Performance Review of the City Manager, Including Discussion of the Character and Professional Competence of an Individual.

9) REVIEW AND DISCUSSION OF THE JULY 14, 2026 CITY COUNCIL MEETING AGENDA.

ADDITIONAL NOTICES:

Times listed for each item on the agenda may be accelerated, as time permits, or taken out of order.

The public comment period and public hearings are intended for the public to provide input to the Council or to pose questions individuals believe the Council and City staff should consider. Public hearings are not intended for individual members of the public to engage in conversation. While questions may be posed by a member of the public, the Council and City staff will attempt to refrain from answering or engaging in conversation during the public hearing.

An item listed on the agenda may be discussed in a closed portion of the public meeting, in which the public may be excused, if it meets the criteria outlined in the Open and Public Meetings Act (see Utah Code 52-4-204 and -205).

If you are planning to attend this public meeting and due to a disability need assistance in understanding or participating in the meeting, please notify the City eight (8) or more hours in advance of the meeting, and we will try to provide whatever assistance may be required. Please contact Celeste Cram at the Kanab City offices.

Kanab City Council Meeting
June 9th, 2026
Kanab City Offices
26 North 100 East
6:30 PM

Work Meeting

1. Mayor and Council Business – Liaison Reports

Councilmember Chamberlain – Planning Commission Meeting will be held on Thursday of this week.

Councilmember Banks – Absent

Councilmember Corry – No report

Mayor Johnson – The Heatstroker was last weekend and it went well. Replacement lights for the baseball fields were delivered.

Councilmember Heaton – There are two Fire Captain positions open. Officer Raddatz was recently promoted to Lieutenant and Officer Grover was promoted to Sergeant. There is an officer graduating POST this week.

Councilmember Shrope – The Airport project is complete. The Jacob Hamblin Park expansion is continuing progress.

City Staff Business – The economic development group doing an analysis in Kanab has started reaching out to community members to serve on the committee. In addition to the open fire positions, there is also a job opening in the parks department as well as a police officer position.

Business Meeting

- 1. Call to Order and Roll Call** – Mayor Johnson called the meeting to order. Matt Brown with the Canyons Interfaith Council offered the invocation. Councilmember Heaton led the pledge of allegiance.

In attendance: Mayor Johnson; Councilmember Heaton, Councilmember Chamberlain, Councilmember Corry, and Councilmember Shrope; City Manager Kyler Ludwig; Treasurer Danielle Ramsay and City Attorney Kent Burggraaf.

Not in attendance – Councilmember Banks

- 2. Public Comment Period** –
No public comment

38 **3. Consent Items: (Consent contain routine, non-controversial items that require City Council**
39 **action but need little or no City Council deliberation).**

40
41 **A. Approval of City Council Minutes:**

42 Regular City Council Meeting – May 12th, 2026

43
44 **B. Approval of Accounts Payable Vouchers**

45 Accounts Payable May 12, 2026 - \$99,355.63

46 Accounts Payable May 19, 2026 - \$54,217.83

47 Accounts Payable May 26, 2026 - \$242,681.04

48 Accounts Payable June 2, 2026 - \$91,716.61

49
50 Councilmember Heaton made a motion to approve the consent items as listed in the packet.

51 Councilmember Corry seconds, unanimous vote. Motion passed.

52
53 **4. BOARD COMMISSION, COMMITTEE APPOINTMENTS: None.**

54
55 **5. PRESENTATIONS: None**

56
57 **6. PUBLIC HEARING ITEMS:**

58 No items

59
60 **7. ACTION ITEMS READY FOR VOTE:**

61
62 **A) Consideration and Adoption of a Resolution Establishing a Revenue-Neutral FY27**
63 **Property Tax Rate as Required by Utah Law.**

64
65 Mr. Ludwig explained Utah law requires taxing entities to adopt a certified tax rate each
66 year that generates the same amount of property tax revenue as the prior year, excluding
67 revenue attributable to new growth.

68 If a taxing entity wishes to generate additional revenue beyond the certified tax rate, it must
69 complete the Truth-in-Taxation process, including required public notice and hearings.
70 Under Utah's property tax process, county auditors are required to provide certified tax rate
71 calculations to taxing entities by June 8 each year. Taxing entities must then adopt their
72 property tax rates no later than June 22. The FY2027 budget was prepared assuming a
73 revenue-neutral property tax rate with revenue generated only from certified new growth.
74 Because the City did not initiate the Truth-in-Taxation process prior to receiving the certified
75 tax rate calculations, the City is limited to adopting the certified tax rate and associated new
76 growth revenue for FY2027.

77 He further explained Kanab has experienced a reduction in the value of existing taxable real
78 property for the second consecutive year. While overall taxable value increased due to new
79 growth existing real property values declined by approximately \$13.4 million. As existing

property values decline, the certified tax rate must increase in order to generate the same amount of property tax revenue. Existing property values within Kanab decreased by approximately \$13.4 million, which contributed to the increase in the certified tax rate. Approximately \$70,000 of the total revenue is attributable to eligible new growth. While new growth provides additional revenue to support City services, the increase does not fully offset inflationary increases in operating costs.

The proposed tax rates will generate approximately:

- \$1,031,464 for General Operations
- \$418,385 for Recreation Programs

Total projected property tax revenue is \$1,449,849, consistent with the FY2027 budget assumptions and certified new growth calculations.

Councilmember Heaton made a motion to adopt Resolution 6-1-26 R, establishing the FY2027 certified revenue-neutral property tax rates as follows:

- General Operations: 0.001245
- Recreation: 0.000505

Councilmember Shrope seconds.

Councilmember Shrope – Yes

Councilmember Heaton – Yes

Councilmember Corry – Yes

Councilmember Banks – Absent

Councilmember Chamberlain – Yes

Motion passed.

B) Review of the Proposed Gateway Development Project, an Urban Development Project on the Kanab-160 LLC Property (Parcel No. 3-5-34-2), and Discussion of Potential Impacts to Kanab City.

Mr. Ludwig explained Kanab City has received notice regarding the proposed Gateway Development Project, an urban development project located on property owned by Kanab-160 LLC (Parcel No. 3-5-34-2). The notice was provided pursuant to Utah Code §17-79-802.2, which requires notification to affected local governments when certain development projects are proposed within an area that may impact municipal services, infrastructure, transportation systems, or future growth patterns.

The purpose of this agenda item is to formally acknowledge receipt of the notice, initiate the statutory review period, and provide the City Council with an opportunity to review available project information and discuss potential impacts to Kanab City.

According to materials submitted by the applicant, Gateway Development Phase 1 is proposed within Kane County on Parcel No. 3-5-34-2 and includes a 26-lot residential subdivision with associated roads, utilities, drainage facilities, and supporting infrastructure.

The property is located adjacent to U.S. Highway 89 and within an area identified for future growth. The subdivision plat identifies the property as being zoned R-2 and proposes the creation of twenty-six residential lots as part of the initial phase of development. The proposed Gateway Development is a significant residential project located within Kanab's future annexation area. While the development is located in Kane County and is not expected to be served by Kanab City utilities, it may have long-term impacts on City services and infrastructure. Staff's primary concerns relate to public safety and transportation planning. As development continues outside City boundaries, demand for law enforcement, fire protection, emergency response, and transportation infrastructure will increase and may affect City resources. Staff is also concerned that current development patterns east of Kanab rely heavily on U.S. Highway 89 and the frontage road system for access. As additional subdivisions are approved, this approach may contribute to future congestion and limit opportunities for an interconnected transportation network. The City's Transportation Master Plan identifies future east-west major and minor collector roads intended to distribute traffic and provide alternatives to Highway 89. Staff believes coordination between Kane County and Kanab City on future roadway connectivity would help support orderly growth and reduce long-term transportation impacts.

Councilmember Heaton disclosed that he's worked on this project with Iron Rock Engineering.

Council discussed transportation and roadway connectivity at length.

Councilmember Chamberlain made a motion to authorize staff to draft a response letter to Kane County regarding the Gateway Development Project, addressing roadway connectivity and trails. Councilmember Corry seconds, unanimous vote. Motion passed.

C) Consideration and Adoption of an Ordinance Adopting the Annual Kanab City Fireworks Restriction Map.

Mr. Ludwig explained Pursuant to Utah Code § 15A-5-202.5, a municipal legislative body may prohibit the discharge of fireworks in areas where the fire code official determines hazardous environmental conditions exist. Kanab City has historically adopted seasonal restrictions on fireworks discharge in areas of elevated fire risk. Fire Chief Brett Pierson has completed his annual review of conditions within the City and recommends reauthorizing the existing firework restriction areas with a minor modification for the 2026 season. The proposed 2026 firework restriction map is substantially the same as the map approved by the City Council last year. The only significant change is the removal of the block containing the new field area currently under development as part of the Jacob Hamblin Park Expansion Project. As in prior years, the official map prepared and recommended by the Fire Chief will serve as the authoritative source for determining restricted areas.

Councilmember Heaton made a motion to approve Ordinance 6-1-26 O, an Ordinance designating restricted areas within Kanab City for the discharge of fireworks. Councilmember Corry seconds.

Councilmember Shrope – Yes

Councilmember Heaton – Yes

Councilmember Corry – Yes

Councilmember Banks – Absent

Councilmember Chamberlain – No

Motion passed.

D) Consideration and Approval of a Resolution Approving a Cooperative Wildland Fire Suppression Agreement with the Utah Division of Forestry, Fire and State Lands.

Mr. Ludwig explained Utah Code Section 65A-8-203 requires municipalities, counties, and other eligible entities to enter into a Cooperative Wildland Fire Suppression Agreement with the Utah Division of Forestry, Fire and State Lands (FFSL) to establish responsibilities for wildland fire prevention, preparedness, suppression, and cost sharing on non-federal lands. The proposed agreement replaces previous cooperative fire agreements and reflects statutory changes adopted by the Utah Legislature regarding wildfire management and local participation requirements. The agreement identifies Kanab City as a participating entity and establishes a framework for cooperation between the City and FFSL regarding wildfire response, training standards, equipment requirements, community wildfire preparedness planning, and financial responsibility for wildfire suppression activities. The agreement has a term of five (5) years and may be renewed for additional five-year periods.

The agreement establishes Kanab City's primary responsibility for initial attack wildfire response on non-federal lands within its jurisdiction, while FFSL assumes responsibility for wildfire management and suppression costs once a Delegation of Fire Management Authority occurs. Under the agreement, FFSL becomes financially responsible for suppression costs beyond the initial attack phase, provided the City remains compliant with applicable statutes, regulations, and agreement requirements.

Councilmember Shrope made a motion to Adopt Resolution 6-2-26 R, approving the Cooperative Wildland Fire Suppression Agreement between Kanab City and the Utah Division of Forestry, Fire and State Lands and authorize the Mayor to execute the agreement. Councilmember Heaton seconds.

Councilmember Shrope – Yes

Councilmember Heaton – Yes

Councilmember Corry – Yes

Councilmember Banks – Absent

Councilmember Chamberlain – Yes

206 Motion passed.

207
208
209 **E) Consideration and Approval of a Resolution Approving a Wildland Fire Mutual Aid**
210 **Memorandum of Understanding with the Utah Division of Forestry, Fire and State**
211 **Lands.**

212 Mr. Ludwig explained The Utah Division of Forestry, Fire and State Lands (FFSL) works with
213 local fire departments throughout Utah to coordinate wildfire response and suppression
214 efforts. Kanab Fire Department has participated in these cooperative efforts and is eligible
215 to provide personnel and equipment for wildfire incidents when requested by the State.
216 The proposed 2026 Utah Wildfire Resource Memorandum of Understanding (MOU)
217 establishes the terms under which Kanab Fire Department may assist with wildfire response
218 outside its normal service area and receive reimbursement for personnel and equipment
219 used during those assignments. The agreement also outlines training, certification,
220 equipment, and reporting requirements necessary to participate in the program.
221 The MOU has a five-year term and will allow the Department to continue participating in
222 statewide wildfire response efforts while maintaining eligibility for reimbursement through
223 FFSL.

224 Approval of the MOU will allow the Kanab Fire Department to remain eligible to participate
225 in FFSL-coordinated wildfire operations and receive reimbursement for authorized wildfire
226 response activities.

227
228 Councilmember Heaton made a motion to adopt Resolution 6-3-26 R, approving the 2026 Utah
229 Wildfire Resource Memorandum of Understanding between Kanab City and the Utah Division of
230 Forestry, Fire and State Lands and authorize staff to execute the agreement. Councilmember
231 Shrope seconds.

232
233 Councilmember Shrope – Yes
234 Councilmember Heaton – Yes
235 Councilmember Corry – Yes
236 Councilmember Banks – Absent
237 Councilmember Chamberlain – Yes
238 Motion passed.

239
240 **F) Consideration and Adoption of a Resolution Approving the Kanab City Community**
241 **Wildfire Preparedness Plan.**
242

243 Mr. Ludwig explained The Utah Division of Forestry, Fire, and State Lands (FFSL) encourages
244 communities located within the wildland-urban interface to adopt and maintain Community
245 Wildfire Preparedness Plans (CWPPs) to reduce wildfire risk, improve coordination among
246 agencies, and identify long-term mitigation strategies.

247 The City Council previously adopted a Community Wildfire Preparedness Plan in December

2025. Since that time, FFSL has revised its CWPP template and planning requirements, requiring local jurisdictions to update their plans using the new state-approved format. The 2026 CWPP incorporates the updated state template while maintaining the City's overall wildfire preparedness goals and mitigation priorities. Minor administrative updates to agency contacts and signatories are currently being finalized prior to execution of the document. The updated plan is dated May 2026 and has been prepared in coordination with local, state, and federal partners.

Councilmember Chamberlain expressed concern for some properties in Kanab City that could be a potential fire risk.

Council and City Staff briefly discussed the process of addressing the concerns.

Councilmember Heaton made a motion adopt Resolution 6-4-26 R, approving and adopting the 2026 Community Wildfire Preparedness Plan (CWPP). Councilmember Chamberlain seconds.

Councilmember Shrope – Yes

Councilmember Heaton – Yes

Councilmember Corry – Yes

Councilmember Banks – Absent

Councilmember Chamberlain – Yes

Motion passed

G) Consideration and Authorization to Accept and Execute Documents for a Utah Outdoor Recreation Grant Award for Jacob Hamblin Park Improvements.

Mr. Ludwig explained Kanab City has been awarded grant funding through the Utah Division of Outdoor Recreation for the Kanab City Park ADA Playground Project. The project is intended to expand inclusive recreation opportunities by installing ADA-compliant playground equipment within Jacob Hamblin Park. The new equipment will provide accessible play opportunities for children of varying physical and sensory abilities and will enhance the City's existing park amenities. The State of Utah has approved a grant award of up to \$49,702.63 for the project, subject to the terms and conditions outlined in the grant agreement.

Councilmember Shrope made a motion authorizing acceptance of the Community Parks and Recreation Grant award for ADA playground improvements at Jacob Hamblin Park and authorize the Mayor and City staff to execute the grant agreement and any related documents necessary to administer the project and receive grant funding. Councilmember Heaton seconds.

Councilmember Shrope – Yes

Councilmember Heaton – Yes

Councilmember Corry – Yes

Councilmember Banks – Absent
Councilmember Chamberlain – Yes
Motion passed

H) Consideration and Declaration of Surplus Vehicles and Equipment.

Mr. Ludwig explained Kanab City recently completed the purchase of a replacement street sweeper as part of the City's fleet replacement program. The new sweeper is anticipated to arrive later this month. Upon delivery, the existing street sweeper will no longer be needed for City operations.

The Police Department has received three replacement patrol trucks that were previously approved by the City Council as part of the City's fleet replacement plan. The vehicles are currently undergoing equipment installation and preparation for service. Once placed into operation, the existing police vehicles will be reassigned to other City departments to replace aging fleet vehicles. As a result, three vehicles currently in service in other departments will become surplus and available for disposal.

Councilmember Heaton made a motion to declare the street sweeper surplus and authorize City staff to work with a neighboring community on donating the sweeper and for the surplus of three vehicles. Councilmember Shrope seconds, unanimous vote. Motion passed.

8. ITEMS FOR DISCUSSION:

A) Discussion of the Proposed FY 2027 Budget.

Mr. Ludwig explained Since publication of the tentative budget, staff has updated several General Fund revenue projections and a few expenditures based on more recent financial information. Most notably, updated local sales tax forecasts prepared by Econowest Associates through the Utah League of Cities and Towns show stronger sales tax revenues than originally anticipated in the tentative budget. Staff is also working through the FY2026 budget amendment process, which is reflected in the FY2026 Estimated figures included in this document. A few minor changes have also been made to the proposed FY2027 budget for final adoption. All changes made since the tentative budget was presented are shown in red for ease of review. The FY2026 budget amendment and adoption of the final FY2027 budget are anticipated to take place at the June 23, 2026 City Council meeting. Public hearings for the proposed fee schedule, statutory and appointed official compensation adjustments, the FY2026 budget amendment, and the FY2027 final budget have all been properly noticed and advertised. This document is intended to provide updated budget information to the public prior to final consideration and adoption by the City Council. Staff appreciates the input received throughout the budget process and looks forward to discussing the final budget with the City Council and the public.

Mayor encouraged Councilmembers to reach out to Mr. Ludwig individually with any questions about the budget prior to the next meeting.

B) Discussion of Annexation Opportunities North of Kanab to Address Fire Protection Service Gaps.

Mr. Ludwig explained In June 2025, Kanab City and Kane County entered into a one-year Fire Protection Agreement authorizing the Kanab Fire Department to provide structure fire response services to certain developed properties located in unincorporated Kane County adjacent to the City. The agreement was intended as a temporary solution while the County and City worked to develop long-term options for providing fire protection services in these areas. Over the past year, Kanab City and Kane County have evaluated potential long-term service area solutions. The proposed approach includes annexation of properties that are contiguous to and eligible for incorporation into Kanab City, while properties that cannot reasonably be annexed into the City would be incorporated into the Vermillion Cliffs Special Service District. The current agreement expires on June 30, 2026. The annexation and district boundary adjustment processes will not be completed before that date, creating the need for a temporary extension to ensure continued fire protection coverage for affected properties while the long-term solutions are finalized.

The proposed amendment extends the existing Fire Protection Agreement through December 31, 2026. No substantive changes are proposed to the service provisions, billing methodology, or responsibilities of either party. The amendment is intended solely to provide additional time for implementation of the long-term solution currently being pursued by the County and City. Kane County has worked with Iron Rock Engineering to identify an area north and west of the City that is eligible for annexation into Kanab City. The proposed annexation area consists of multiple parcels immediately adjacent to the City's existing boundaries and currently receiving services in proximity to the City. A draft annexation map has been prepared identifying the properties proposed for future annexation into Kanab City. Properties that are not contiguous to the City and therefore cannot be annexed are being considered for annexation into the Vermillion Cliffs Special Service District. If parcels are annexed into the Special Service District, the City and the District would need to amend their existing fire protection agreement to incorporate those additional service areas. Absent approval of the extension, certain developed properties in the affected unincorporated areas could be left without a clearly defined fire protection service arrangement while annexation and boundary adjustment proceedings are completed.

Mayor stated that should the north end of Kanab be annexed into the City, he would like the current County zoning designation to remain in place. He expressed a preference for preserving the existing zoning to maintain consistency with the current use.

Council discussed the proposed annexation at length. Councilmember Heaton thanked the County for their work on the proposed annexation.

374
375 **9. REVIEW AND DISCUSSION OF THE JUNE 23rd, 2026 CITY COUNCIL MEETING AGENDA.**

376 **Minor Subdivision Ordinance**

377 **Budget Discussion – Set Tax Rate**

378 **MOU with District Court**

379 **Base Contract Language**

380 **Fee Schedule**

381 **Salary Ranges**

382 **Fire Services North of Kanab**

383 **Zone Change 1100 South**

384 **Old Fort Letter to Kane County**

385 **Sewer Rake Approval**

386
387 Councilmember Heaton made a motion to adjourn. Councilmember Corry seconds. Unanimous
388 vote, meeting adjourned.
389

Report Criteria:

Report type: Summary

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
06/26	06/10/2026	39158	1360	#1 STAGE STOP	41-2100	43.12
06/26	06/10/2026	39159	13713	ADVANCED CONSTRUCTION AND DE	42-2100	5,937.50
06/26	06/10/2026	39160	10685	ALSCO	10-2100	391.36
06/26	06/10/2026	39161	1080	AMERIGAS PROPANE LP	41-2100	1,346.96
06/26	06/10/2026	39162	12333	AVFUEL CORPORATION	10-2100	29,829.52
06/26	06/10/2026	39163	12942	BLOMQUIST HALE CONSULTING GRO	10-2100	285.00
06/26	06/10/2026	39164	13753	BRADY INDUSTRIES	10-2100	1,079.44
06/26	06/10/2026	39165	1200	C. C. AUTO PARTS	10-2100	247.41
06/26	06/10/2026	39166	12429	CIVIL SCIENCE INFRASTRUCTURE, IN	39-2100	15,095.20
06/26	06/10/2026	39167	12757	GROW CHIROPRACTIC	10-2100	60.00
06/26	06/10/2026	39168	13366	JM PIPING	10-2100	660.00
06/26	06/10/2026	39169	3900	KANAB CITY CORPORATION	51-2100	15,315.66
06/26	06/10/2026	39170	880	KANE CO. SPECIAL SERVICE DIST.	10-2100	760.00
06/26	06/10/2026	39171	13800	LANCIONE, EMILY	51-2100	19.48
06/26	06/10/2026	39172	13799	MUSSELMAN, SHANTEL	51-2100	22.54
06/26	06/10/2026	39173	12736	PARRY LODGE	41-2100	1,059.90
06/26	06/10/2026	39174	5930	PUBLIC EMPLOYEES LONG TERM	02-2100	531.41
06/26	06/10/2026	39175	13271	RIDDELL / ALL AMERICAN SPORTS C	41-2100	3,630.62
06/26	06/10/2026	39176	13798	RIEDAL, TYLER	51-2100	70.00
06/26	06/10/2026	39177	2030	RIGGINS COLLISION REPAIR	10-2100	16,308.20
06/26	06/10/2026	39178	12611	SALT LAKE COMMUNITY COLLEGE	10-2100	275.50
06/26	06/10/2026	39179	1300	SOUTHERN UTAH NEWS	41-2100	50.00
06/26	06/10/2026	39180	13458	SPENCER, BREANNA	51-2100	4.78
06/26	06/10/2026	39181	11005	STRAIGHT STRIPE PAINTING, INC.	42-2100	22,458.00
06/26	06/10/2026	39182	3290	UTAH VALLEY UNIVERSITY	10-2100	150.00
06/26	06/10/2026	39183	13546	YOUNG BUICK GMC	10-2100	165,681.00
Grand Totals:						<u>281,312.60</u>

Report Criteria:

Report type: Summary

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
06/26	06/16/2026	39184	12574	A-ACTION SANITATION INC.	10-2100	100.00
06/26	06/16/2026	39185	1080	AMERIGAS PROPANE LP	41-2100	1,164.68
06/26	06/16/2026	39186	12904	BADGER METER	51-2100	1,764.56
06/26	06/16/2026	39187	13245	BAIRD, WALKER	41-2100	400.00
06/26	06/16/2026	39188	12144	BANKCARD CENTER	10-2100	53,041.36
06/26	06/16/2026	39189	13576	BENTLEY, EMILY	10-2100	453.60
06/26	06/16/2026	39190	990	BLUE STAKES OF UTAH 811	51-2100	63.00
06/26	06/16/2026	39191	13753	BRADY INDUSTRIES	10-2100	139.88
06/26	06/16/2026	39192	11090	CEBAIA	10-2100	10,000.00
06/26	06/16/2026	39193	300	CROSBY HOME & FARM CENTER	10-2100	1,138.05
06/26	06/16/2026	39194	13480	DEPT OF GOVERNMENT OPERATION	51-2100	6,166.66
06/26	06/16/2026	39195	12426	DIAMOND C. ASPHALT	51-2100	105,433.40
06/26	06/16/2026	39196	13801	DOSS, DAXTON	41-2100	180.00
06/26	06/16/2026	39197	13784	FIREFIGHTER SUPPLY CO.	10-2100	6,637.68
06/26	06/16/2026	39198	13208	FREEDOM MAILING SERVICES, INC.	51-2100	1,624.12
06/26	06/16/2026	39199	560	GARKANE ENERGY COOPERATIVE, I	10-2100	19,059.77
06/26	06/16/2026	39200	9010	GLAZIER'S MARKET	10-2100	293.52
06/26	06/16/2026	39201	3880	INTERMOUNTAIN FARMERS ASSOCIA	51-2100	208.21
06/26	06/16/2026	39202	360	JENKINS OIL COMPANY	51-2100	28,487.68
06/26	06/16/2026	39203	13497	KEYBANK	42-2100	11,167.95
06/26	06/16/2026	39204	5930	PUBLIC EMPLOYEES LONG TERM	02-2100	542.13
06/26	06/16/2026	39205	9865	QUALITY PRINTING CO.	10-2100	67.47
06/26	06/16/2026	39206	11843	RAMSAY SERVICE INC.	51-2100	190.64
06/26	06/16/2026	39207	1240	SCHOLZEN PRODUCTS	51-2100	72.00
06/26	06/16/2026	39208	13340	ST. GEORGE CARQUEST	51-2100	61.36
06/26	06/16/2026	39209	1150	STAKER & PARSON COMPANIES	10-2100	1,189.00
06/26	06/16/2026	39210	3290	UTAH VALLEY UNIVERSITY	10-2100	225.00
Grand Totals:						<u>249,871.72</u>

Report Criteria:

Report type: Summary

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
06/26	06/18/2026	39211	13802	YOUNG FORD OF OGDEN	10-2100	165,681.00
Grand Totals:						165,681.00

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KANAB
—UTAH—

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Kyler Ludwig
City Attorney
Kent Burggraaf
City Recorder
Celeste Cram
City Treasurer
Danielle Ramsay

DATE: June 23, 2026
TO: Mayor and City Council
SUBJECT: FY26 Budget Amendment
PREPARED BY: Kyler Ludwig, City Manager

Background:

Utah law requires municipalities to amend their budgets when actual or anticipated revenues and expenditures differ materially from the adopted budget. Staff has reviewed year-end financial activity and revenue trends and is proposing amendments to the Fiscal Year 2026 Budget to ensure compliance with state budgeting requirements and to accurately reflect current financial conditions.

The proposed amendments address changes in projected revenues, expenditure authority, transfers between funds, and capital project funding needs. A public hearing has been scheduled to receive public comment on the proposed amendments prior to adoption.

Analysis:

General Fund

The City is projecting General Fund revenues to exceed the adopted budget by approximately \$600,000. While several major revenue sources, including sales taxes, resort taxes, and building permit revenues, are trending below original budget projections, stronger-than-anticipated interest income and miscellaneous revenues are expected to offset those reductions and result in overall revenues exceeding budget estimates.

Staff is requesting an increase in General Fund expenditure authority. To date, approximately \$6 million has been spent from the General Fund, and staff does not anticipate utilizing the full additional authority being requested. However, increasing budget authority provides a safeguard against unforeseen expenditures and ensures compliance with state budgeting requirements.

Transfers

The amendment includes an additional \$300,000 in transfer authority from the General Fund to other City funds. The purpose of this adjustment is to provide flexibility for year-end fund balance management and to ensure compliance with state limitations related to municipal fund balances. The additional authority allows staff to transfer funds into appropriate capital funds if necessary.

— A Western Classic —

Mayor**Colten Johnson****City Council****Arlon Chamberlain****Steven Shrope****Chris Heaton****Boyd Corry****Peter Banks****City Manager****Kyler Ludwig****City Attorney****Kent Burggraaf****City Recorder****Celeste Cram****City Treasurer****Danielle Ramsay****Airport Capital Projects Fund**

Expenditure authority within the Capital Projects Fund has been increased to accommodate airport-related projects. The City currently has approximately \$3.8 million in airport capital projects completed. While these projects are generally funded at approximately 95% through federal and state grants, reimbursement revenues are often received after expenditures are incurred. The amendment establishes authority for an interfund loan to provide temporary cash flow and prevent the Airport Capital Fund from experiencing a negative cash position while awaiting grant reimbursements.

Fire Capital Fund

Transfers to the Fire Capital Fund have been increased to reflect fees-for-service revenues received during the fiscal year. This adjustment ensures those revenues can be allocated toward future fire and EMS capital needs.

Transportation Fund

The amendment includes a transfer from the Transportation Impact Fee Fund into the Transportation Fund. Approximately \$675,000 in transportation impact fee revenues will be moved to the Transportation Fund at the beginning of the fiscal year to align with the City's updated accounting structure. Portions of these funds have already been utilized for the public works facility and design work associated with the 1100 South roadway project.

Utility Funds

The Water/Sewer fund have reduced expenditure authority as certain capital and infrastructure projects were not completed during the fiscal year. These adjustments more accurately reflect anticipated year-end expenditures and align budgets with actual project schedules.

Legal:

Approved as to form.

Financial:

The proposed amendment increases budget authority to reflect actual and anticipated revenues and expenditures through fiscal year-end. The amendment does not commit the City to additional spending but ensures adequate authority exists should expenditures occur. Revenue projections indicate the General Fund will finish the year stronger than originally budgeted, while transfers and capital fund adjustments provide flexibility for cash flow management and fund balance compliance.

— A Western Classic —

Mayor

Colten Johnson

City Council

Arlon Chamberlain

Steven Shrope

Chris Heaton

Boyd Corry

Peter Banks

City Manager

Kyler Ludwig

City Attorney

Kent Burggraaf

City Recorder

Celeste Cram

City Treasurer

Danielle Ramsay

Recommendations/Actions:

It is recommended that the City Council:

- Conduct the public hearing regarding the proposed FY2026 Budget Amendment.
- Receive public comment.
- Adopt Resolution No. ____ approving the FY2026 Budget Amendment as presented.

— A Western Classic —

General Fund Summary

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
1031	Taxes	4,846,279.33	4,731,376.00	4,567,309.38	4,643,000.00	4,652,000.00	4,707,000.00
1032	Licenses and Permits	514,804.67	507,000.00	605,779.86	436,000.00	208,000.00	373,000.00
1033	Charges for Services	585,485.59	575,000.00	619,131.39	620,000.00	962,500.00	887,000.00
1034	Intergovernmental	87,760.03	82,000.00	56,151.77	54,750.00	42,500.00	15,500.00
1035	Fines and Forfeitures	53,482.67	53,000.00	62,046.56	60,000.00	47,500.00	45,000.00
1036	Miscellaneous	598,893.20	542,500.00	1,312,423.81	709,500.00	837,000.00	335,000.00
1038	Contributions and Transfers	139,267.58	140,000.00	11,656.69	29,500.00	8,000.00	0.00
	Contribution From Fund Balance	0.00	15,624.00	0.00	516,450.00	763,600.00	549,000.00
Total Revenues		6,825,973.07	6,646,500.00	7,234,499.46	7,069,200.00	7,521,100.00	6,911,500.00

1041	Administration	461,491.53	476,500.00	375,359.22	424,000.00	466,600.00	448,000.00
1042	Judicial	13,500.00	20,000.00	15,750.00	20,000.00	28,000.00	20,000.00
1043	Attorney	111,820.80	110,500.00	97,489.56	109,000.00	122,000.00	122,000.00
1045	Planning Commission	163,714.46	176,500.00	209,609.42	206,000.00	193,500.00	193,500.00
1059	Building	178,231.69	187,000.00	385,921.37	388,000.00	375,000.00	375,000.00
1068	Community Development	5,936.42	28,000.00	7,376.69	15,000.00	20,000.00	20,000.00
1069	Economic Development	26,308.23	65,000.00	39,740.56	65,000.00	65,000.00	65,000.00
1054	Police	1,522,484.49	1,583,000.00	1,511,654.17	1,638,500.00	1,709,500.00	1,700,500.00
1058	Fire/EMS	1,530,074.37	1,511,700.00	1,421,836.26	1,434,500.00	1,541,000.00	1,507,000.00
1060	Streets	340,272.56	365,000.00	160,922.01	211,000.00	195,000.00	195,000.00
1062	Airport	248,741.00	311,000.00	350,256.13	400,500.00	489,000.00	264,000.00
1064	Parks	555,018.84	553,500.00	642,311.19	670,500.00	682,000.00	664,000.00
1065	Cemetery	7,857.34	8,000.00	4,607.18	18,000.00	23,000.00	18,000.00
1066	Library	222,866.97	237,500.00	217,294.92	246,000.00	240,000.00	258,000.00
1067	Museum	144,611.50	164,800.00	140,730.76	157,200.00	133,500.00	133,500.00
1044	General Government Buildings	0.00	0.00	0.00	0.00	0.00	0.00
1046	General Government Buildings	20,895.18	28,000.00	24,642.12	29,000.00	38,000.00	28,000.00
1047	Grants	0.00	0.00	0.00	0.00	0.00	0.00

1071	Transfers	820,500.00	820,500.00	1,003,976.80	1,005,000.00	1,200,000.00	900,000.00
Total Expenditures		6,374,325.38	6,646,500.00	6,609,478.36	7,037,200.00	7,521,100.00	6,911,500.00
Ending Fund Balance				2,745,395.00		1,981,795.00	

General Fund Revenues

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-31-10	PROPERTY TAXES	978,739.58	935,876.00	946,853.38	920,000.00	1,000,000.00	975,000.00
10-31-11	PRIOR YEARS PROPERTY TAXES	59,064.26	20,000.00	41,962.33	40,000.00	65,000.00	40,000.00
10-31-15	PROPERTY TAX - FEES IN LIEU	62,970.73	35,000.00	61,318.94	56,000.00	60,000.00	50,000.00
10-31-30	SALES TAXES	1,634,092.68	1,630,000.00	1,550,140.66	1,590,000.00	1,550,000.00	1,600,000.00
10-31-31	SALES TAXES (RESORT)	1,444,852.79	1,444,000.00	1,253,095.28	1,350,000.00	1,250,000.00	1,350,000.00
10-31-32	Municipal Transient Room Tax	308,207.40	308,000.00	317,833.37	320,000.00	350,000.00	330,000.00
10-31-33	Municipal Energy Tax	319,649.42	319,000.00	354,997.96	325,000.00	340,000.00	320,000.00
10-31-70	MOBILE PHONE SVC. REVENUE TAX	38,162.43	38,000.00	41,107.46	40,000.00	35,000.00	40,000.00
10-31-80	FRANCHISE TAXES	540.04	1,500.00	0.00	2,000.00	2,000.00	2,000.00
Taxes Total:		4,846,279.33	4,731,376.00	4,567,309.38	4,643,000.00	4,652,000.00	4,707,000.00
10-32-10	BUSINESS LICENSES	51,009.62	50,000.00	48,530.32	45,000.00	50,000.00	50,000.00
10-32-21	BUILDING PERMITS	385,293.68	380,000.00	479,780.74	375,000.00	135,000.00	300,000.00
10-32-22	ENGINEERING REVIEW FEE	75,637.37	74,000.00	74,943.80	13,500.00	20,000.00	20,000.00
10-32-25	DOG LICENSES & POUND FEES	2,864.00	3,000.00	2,525.00	2,500.00	3,000.00	3,000.00
Licenses and Permits Total:		514,804.67	507,000.00	605,779.86	436,000.00	208,000.00	373,000.00
10-33-40	STATE GRANT - UDOT SIDEWALK		0			0.00	0.00
10-33-42	ST GRANT (HERIT COMM & OMS)	61,500.00	61,500.00	15,795.00	15,000.00	0.00	0.00
10-33-44	STATE GRANT - FIRE DEPT.	5,000.00	5,000.00	9,780.00	9,750.00	0.00	0.00
10-33-45	STATE GRANT - UT ARTS COUNCIL		0			16,500.00	0.00
10-33-47	ST GRANT - UT STATE LIBRARY	6843.33	0	6345.98	6,300.00	6,500.00	0.00
10-33-49	STATE GRANT - POLICE DEPT	1586.76		8218.63	8,200.00	3,000.00	0.00
10-33-56	CLASS C" ROAD FUND ALLOTMENT"		0.00			0.00	0.00
10-33-58	STATE LIQUOR FUND	12,684.63	15,000.00	15,659.96	15,000.00	15,000.00	15,000.00
10-33-59	STATE AVIATION FUEL TAX	145.31	500.00	352.20	500.00	1,500.00	500.00
Intergovernmental Revenues Total:		87,760.03	82,000.00	56,151.77	54,750.00	42,500.00	15,500.00
10-34-09	LIBRARY DONATIONS	12,090.00	12,000.00	2,297.84	2,500.00	1,000.00	1,000.00
10-34-11	FIRE DEPARTMENT FEES RECEIVED	467,780.00	465,000.00	490,578.00	490,000.00	860,000.00	800,000.00

10-34-13	ZONING & SUBDIVISION FEES	46,817.19	40,000.00	64,588.05	63,000.00	40,000.00	40,000.00
10-34-14	CEMETERY LOT SALES	15,900.00	15,000.00	5,100.00	7,500.00	18,500.00	10,000.00
10-34-15	CEMETERY OPEN & CLOSE	9,650.00	10,000.00	19,100.00	25,000.00	10,000.00	10,000.00
10-34-18	CEMETERY MONUMENT SALES			2,255.00	0.00	0.00	0.00
10-34-30	SPEC. SVC. DIST. BILLING FEES	16,728.40	18,000.00	22,285.00	20,000.00	20,000.00	20,000.00
10-34-41	FIRE INSPECTIONS	9,700.00	10,000.00	6,000.00	6,000.00	8,000.00	1,000.00
10-34-80	PARK FUND	6,820.00	5,000.00	6,927.50	6,000.00	5,000.00	5,000.00
Charges for Services Total:		585,485.59	575,000.00	619,131.39	620,000.00	962,500.00	887,000.00

10-35-11	J.P. COURT FINES	39,894.77	40,000.00	44,400.31	45,000.00	30,000.00	30,000.00
10-35-15	LIBRARY FINES & FEES	13,587.90	13,000.00	17,646.25	15,000.00	17,500.00	15,000.00
Fines and Forfeitures Total:		53,482.67	53,000.00	62,046.56	60,000.00	47,500.00	45,000.00

10-36-10	INTEREST INCOME	443,124.71	400,000.00	498,138.59	500,000.00	550,000.00	300,000.00
10-36-20	RENTS & LEASES - BLDGS & GRNDS	27,506.00	27,000.00	36,456.00	30,000.00	0.00	0.00
10-36-50	AIRPORT FUEL SALES	88,660.26	75,000.00	160,256.08	150,000.00	230,000.00	0.00
10-36-52	AIRPORT FEES		0				
10-36-53	HERITAGE MUSEUM DONATIONS	254	0	720.37		2,000.00	
10-36-54	CREDIT CARD CASH BACK	4134.96	0	5200.45	5,000.00	10,000.00	0
10-36-70	BANK ACCOUNT TRANSFER ACCT.	(2,250.00)	0	4,000.00			
10-36-90	SUNDRY REVENUE	31,952.27	35,000.00	18,440.32	20,000.00	40,000.00	30,000.00
10-36-91	ARPA		0	583,587.00			
10-36-95	ON-LINE CONVENIENCE FEES	5,511.00	5,500.00	5,625.00	4,500.00	5,000.00	5,000.00
Miscellaneous Total:		598,893.20	542,500.00	1,312,423.81	709,500.00	837,000.00	335,000.00

10-38-10	TRANSFERS FROM OTHER FUNDS	127,729.35	140,000.00		20,000.00	0.00	0.00
10-38-72	CONTRIBUTIONS - VARIETY ARTS	2,005.00	0.00	2,850.00	2,500.00	1,500.00	0.00
10-38-74	CONTRIBUTIONS - HERITAGE HOUSE	8,438.23	0.00	8,531.69	7,000.00	6,500.00	0.00
10-38-76	CONTRIBUTIONS- LIBRARY	1,000.00		200.00			
10-38-78	CONTRIBUTIONS-ANIMAL POUND	95.00		75.00			
Contributions and Transfers Total:		139,267.58	140,000.00	11,656.69	29,500.00	8,000.00	0.00

General Fund Revenues Total:	6,825,973.07	6,630,876.00	7,234,499.46	6,552,750.00	6,757,500.00	6,362,500.00
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Administration

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-41-11	SALARIES	163,980.51	156,000.00	123,703.63	125,000.00	130,000.00	130,000.00
10-41-13	EMPLOYEE BENEFITS	91,190.04	95,000.00	69,529.02	72,000.00	80,000.00	80,000.00
10-41-15	SALARY (COUNCILMEMBERS)	29,016.00	36,500.00	29,016.00	36,500.00	36,500.00	36,500.00
10-41-21	SUBSCRIPTION & MEMBERSHIPS	1,235.29	2,500.00	1,812.80	2,500.00	2,500.00	2,500.00
10-41-23	TRAVEL & TRAINING	7,469.45	6,000.00	3,525.90	6,000.00	7,500.00	7,500.00
10-41-24	EQUIPMENT & SUPPLIES	75,843.15	70,000.00	81,119.00	75,000.00	85,000.00	70,000.00
10-41-25	AUTO EXPENSE	711.37	2,500.00	36.92	2,500.00	2,500.00	2,500.00
10-41-27	UTILITIES	6,973.19	8,500.00	12,886.59	8,500.00	14,000.00	14,000.00
10-41-31	ATTORNEY SERVICES - URMMA	0.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
10-41-32	AUDIT FEES	30,871.02	35,000.00	32,000.00	35,000.00	35,000.00	35,000.00
10-41-33	ENGINEERING FEES	80.00	10,000.00	3,014.75	10,000.00	10,000.00	10,000.00
10-41-35	COMPUTER MAINTENANCE CONTRACT	8,872.65	14,000.00	5,197.36	16,000.00	15,000.00	15,000.00
10-41-50	INSURANCE & SURETY BONDS	12,001.50	15,000.00	7,906.19	15,000.00	15,000.00	15,000.00
10-41-60	ELECTION EXPENSE		0.00	0.00	0.00	8,600.00	5,000.00
10-41-61	COUNCIL EXPENSES	10,014.00	3,500.00	5,611.06	5,000.00	10,000.00	10,000.00
10-41-70	Capital Outlay	23,233.36	7,000.00	0.00	0.00	0.00	0.00
10-41-99	Cares Act						
Administration Totals:		461,491.53	476,500.00	375,359.22	424,000.00	466,600.00	448,000.00

Judicial / City Attorney

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-42-35	COMPUTER MAINTENANCE CONTRACT		0				
10-42-63	PUBLIC DEFENDER FEES	13,500.00	20,000.00	15,750.00	20,000.00	28,000.00	20,000.00
Judicial Totals:		13,500.00	20,000.00	15,750.00	20,000.00	28,000.00	20,000.00
10-43-11	SALARIES	68,490.13	66,000.00	49,257.60	50,000.00	53,000.00	53,000.00
10-43-12	PART TIME SALARIES			11,923.27	15,000.00	22,000.00	22,000.00
10-43-13	EMPLOYEE BENEFITS	31,889.75	31,000.00	23,824.47	30,000.00	32,000.00	32,000.00
10-43-23	TRAVEL & TRAINING	2,022.29	3,500.00	5,572.15	4,000.00	5,000.00	5,000.00
10-43-24	OFFICE EXPENSE & SUPPLIES	9,418.63	10,000.00	6,912.07	10,000.00	10,000.00	10,000.00
10-43-27	UTILITIES						
10-43-31	ATTORNEY SERVICES						
10-43-99	CITY ATTORNEY DEPARTMENT						
City Attorney Totals:		111,820.80	110,500.00	97,489.56	109,000.00	122,000.00	122,000.00

Community Development

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-45-12	SALARIES (ZONING ADMIN.) PART	74,583.38	70,000.00	78,354.80	75,000.00	70,000.00	70,000.00
10-45-13	EMPLOYEE BENEFITS	40,976.24	44,000.00	42,854.32	45,000.00	48,000.00	48,000.00
10-45-14	CONTRACT SERVICES	9,000.00	12,000.00	316.25	500.00	5,000.00	5,000.00
10-45-23	TRAVEL & TRAINING	914.28	5,500.00	491.56	5,000.00	5,500.00	5,500.00
10-45-24	OFFICE EXPENSE & SUPPLIES	8,273.30	10,000.00	16,474.57	10,500.00	15,000.00	15,000.00
10-45-33	ENGINEERING FEES	29,967.26	35,000.00	69,118.42	70,000.00	50,000.00	50,000.00
10-45-34	ENGINEERING FEES			1,999.50			
Land Use Totals		163,714.46	176,500.00	209,609.42	206,000.00	193,500.00	193,500.00
10-59-11	SALARIES	51,427.09	50,000.00	150,851.22	170,000.00	185,000.00	185,000.00
10-59-13	EMPLOYEE BENEFITS	38,535.32	39,000.00	85,504.03	90,000.00	95,000.00	95,000.00
10-59-23	TRAVEL & TRAINING	7,022.43	10,000.00	7,010.37	10,000.00	10,000.00	10,000.00
10-59-24	OFFICE EXPENSE & SUPPLIES	2,880.10	5,000.00	3,357.71	5,000.00	5,000.00	5,000.00
10-59-25	AUTO EXPENSE	4,436.41	5,000.00	1,641.04	5,000.00	2,000.00	2,000.00
10-59-26	EQUIP. SUPPLIES & MAINTENANCE		3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-59-27	UTILITIES	20.43	0	0			
10-59-33	PROFESSIONAL FEES - PLAN CHECK	71,076.95	70,000.00	101,392.88	100,000.00	70,000.00	70,000.00
10-59-64	SUNDRY (PAYMENTS TO STATE)	2,832.96	5,000.00	4,589.12	5,000.00	5,000.00	5,000.00
10-59-70	CAPITAL OUTLAY			31,575.00	32,000.00		
Building Totals		178,231.69	187,000.00	385,921.37	388,000.00	375,000.00	375,000.00
10-68-61	ARTS BOARD EXPENSES	5,936.42	8,000.00	7,376.69	10,000.00	10,000.00	10,000.00
10-68-66	SUNDRY (BEAUTIFICATION COMM)	0.00	15,000.00	0.00	5,000.00	5,000.00	5,000.00
10-68-65	SUNDRY (TREE)	0.00	5,000.00	0.00	0.00	5,000.00	5,000.00
Community Development Totals		5,936.42	28,000.00	7,376.69	15,000.00	20,000.00	20,000.00
10-69-51	Special Events	9,826.25	20,000.00	8,870.46	20,000.00	20,000.00	20,000.00
10-69-54	C.E.B.A.	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
10-69-64	SUNDRY (WEB PAGE DEVELOPMENT)		0.00	3,588.10		0.00	0.00
10-69-67	ECONOMIC DEV. - Council	4,803.11	25,000.00	7,876.68	25,000.00	25,000.00	25,000.00

10-69-68	ECONOMIC DEV. - Mayor	1,678.87	10,000.00	9,405.32	10,000.00	10,000.00	10,000.00
Economic Development Totals		26,308.23	65,000.00	39,740.56	65,000.00	65,000.00	65,000.00

Police

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-54-11	SALARIES	645,194.74	665,000.00	726,986.87	770,000.00	750,000.00	815,000.00
10-54-13	EMPLOYEE BENEFITS	402,662.84	445,000.00	454,418.18	525,000.00	500,000.00	558,000.00
10-54-16	WAGES (RESERVE OFFICERS)	4,104.04	10,000.00		5,000.00	3,000.00	3,000.00
10-54-17	WAGES (Overtime)	16,049.94	15,000.00	11,870.17	12,000.00	10,000.00	10,000.00
10-54-19	WAGES (CROSSING GUARD)	3,882.27	4,000.00	7,946.00	7,500.00	7,500.00	7,500.00
10-54-21	SUBSCRIPTION & MEMBERSHIPS	2,963.40	3,000.00	470.00	3,000.00	3,000.00	3,000.00
10-54-23	TRAVEL & TRAINING	9,361.37	10,000.00	21,250.09	25,000.00	17,000.00	12,000.00
10-54-24	OFFICE EXPENSE & SUPPLIES	20,002.07	20,000.00	38,819.13	37,000.00	25,000.00	25,000.00
10-54-25	AUTO EXPENSE	25,047.53	30,000.00	29,772.31	30,000.00	30,000.00	30,000.00
10-54-27	UTILITIES	9,600.11	10,000.00	9,827.29	12,000.00	12,000.00	12,000.00
10-54-29	RENT EXPENSE (OFFICE)	3,750.00	5,000.00	0.00	0.00	0.00	0.00
10-54-35	COMPUTER MAINTENANCE CONTRACT	2,583.68	6,000.00	916.32	6,000.00	25,000.00	25,000.00
10-54-37	JAIL DAYS		0			0.00	0.00
10-54-45	DEPARTMENT SUPPLIES	53,111.48	32,000.00	88,262.57	80,000.00	50,000.00	50,000.00
10-54-51	INSURANCE (LINE OF DUTY)		0			5,000.00	
10-54-52	INSURANCE (OFF DUTY AUTO)	11,037.08	12,000.00	9,455.45	10,000.00	12,000.00	12,000.00
10-54-55	TASK FORCE OFFICE EXPENSES	57,999.96	58,000.00	57,999.96	58,000.00	58,000.00	58,000.00
10-54-65	SUNDRY CLAIMS						
10-54-67	ANIMAL CONTROL	4,248.46	8,000.00	6,259.65	8,000.00	5,000.00	5,000.00
10-54-74	CAPITAL OUTLAY	136,064.34	140,000.00	22,749.09	25,000.00	32,000.00	
10-54-99	Police Department Vehicles	114,821.18	110,000.00	24,651.09	25,000.00	165,000.00	75,000.00
Police Totals:		1,522,484.49	1,583,000.00	1,511,654.17	1,638,500.00	1,709,500.00	1,700,500.00

Fire / EMS

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-58-11	SALARIES	798,845.48	760,000.00	733,664.87	725,000.00	780,000.00	750,000.00
10-58-12	OVERTIME	3,332.25		56,968.24	70,000.00	75,000.00	75,000.00
10-58-13	EMPLOYEE BENEFITS	399,259.76	410,000.00	459,248.87	470,000.00	500,000.00	500,000.00
10-58-20	MAINTENANCE (RESCUE TRUCK)		0	22.88			
10-58-23	TRAVEL & TRAINING	8,925.00	10,000.00	10,979.32	11,000.00	11,000.00	11,000.00
10-58-24	OFFICE EXPENSE & SUPPLIES	12,951.20	7,000.00	15,108.40	14,000.00	15,000.00	15,000.00
10-58-25	AUTO EXPENSE	27,244.31	31,000.00	32,694.15	32,000.00	53,000.00	53,000.00
10-58-26	EQUIP. SUPPLIES & MAINTENANCE	55,020.54	53,200.00	59,704.69	60,000.00	53,000.00	53,000.00
10-58-27	UTILITIES	21,660.15	15,000.00	17,359.29	17,500.00	20,000.00	20,000.00
10-58-35	COMPUTER MAINTENANCE CONTRACT			3,557.15	3,000.00	4,000.00	4,000.00
10-58-38	VOLUNTEER SERVICES	7,243.05	25,000.00	12,590.39	15,000.00	10,000.00	10,000.00
10-58-50	INSURANCE & SURITY BONDS	13,722.74	15,500.00	16,992.45	17,000.00	20,000.00	16,000.00
10-58-64	SUNDRY FIRE STATION REPAIR			2,945.56			
10-58-70	CAPITAL OUTLAY	181,869.89	185,000.00				
10-58-99	FIRE DEPARTMENT Vehicles		0				
Fire/EMS Totals		1,530,074.37	1,511,700.00	1,421,836.26	1,434,500.00	1,541,000.00	1,507,000.00

Streets

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-60-11	SALARIES		0	62,607.27	85,000.00	91,000.00	91,000.00
10-60-12	SALARIES (PART TIME)		0				
10-60-13	EMPLOYEE BENEFITS		0	43,141.77	57,000.00	61,000.00	61,000.00
10-60-23	TRAVEL & TRAINING	0.00	5,000.00		5,000.00	2,000.00	2,000.00
10-60-24	OFFICE EXPENCE & SUPPLIES	5,542.34	6,000.00	4,541.03	6,000.00	6,000.00	6,000.00
10-60-25	AUTO EXPENSE	4,766.53	6,000.00	8,930.73	10,000.00	10,000.00	10,000.00
10-60-26	EQUIP. SUPPLIES & MAINTENANCE	27,598.78	25,000.00	38,096.71	40,000.00	25,000.00	25,000.00
10-60-33	ENGINEERING FEES	0.00	8,000.00	3,604.50	8,000.00		
10-60-41	SAFE SIDEWALK GRANT EXP.		0				
10-60-42	CLASS C" ROADS (SIDEWALK REP)"	6,094.75	10,000.00				
10-60-44	CLASS C" ROADS (PROJECTS)"	199,760.47	200,000.00				
10-60-65	SUNDRY (STREET LIGHT UTILITY)	30,647.54	25,000.00				
10-60-71	CAPITAL OUTLAY (SIDEWALK PJCT)	0.00	5,000.00				
10-60-74	CAPITAL OUTLAY (CHIP SEAL)	23,911.90	75,000.00				
10-60-76	CAPITAL OUTLAY	40,884.15	0.00				
10-60-99	HIGHWAYS & STREETS DEPT.	1066.1	0				
Streets Totals		340,272.56	365,000.00	160,922.01	211,000.00	195,000.00	195,000.00

Airport/Facilities

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-62-11	SALARIES	76,376.38	75,000.00	95,136.61	110,000.00	125,000.00	115,000.00
10-62-12	SALARIES (PART TIME)		0				
10-62-13	EMPLOYEE BENEFITS	37,703.33	40,000.00	54,117.46	63,000.00	85,000.00	70,000.00
10-62-14	FUEL SALES COMMISSIONS PAID		5,000.00	390.00	5,000.00	5,000.00	5,000.00
10-62-23	TRAVEL & TRAINING					5,000.00	5,000.00
10-62-24	OFFICE EXPENCE & SUPPLIES	3,639.70	5,500.00	5,602.61	5,500.00	5,500.00	5,500.00
10-62-26	EQUIP. SUPPLIES & MAINTENANCE	21,459.13	25,000.00	16,951.85	30,000.00	25,000.00	25,000.00
10-62-27	UTILITIES	16,497.60	13,000.00	16,606.76	16,000.00	18,000.00	18,000.00
10-62-50	INSURANCE & SURITY BOND	10,784.26	10,000.00	11,048.48	12,000.00	12,000.00	12,000.00
10-62-65	SUNDRY (FUEL PURCHASES)	74,880.60	130,000.00	140,997.58	150,000.00	200,000.00	
10-62-68	MAINTENANCE (AWOS)	6,550.00	7,500.00	9,404.78	9,000.00	8,500.00	8,500.00
10-62-99	AIRPORT DEPARTMENT	850	0				
Airport Totals		248,741.00	311,000.00	350,256.13	400,500.00	489,000.00	264,000.00

Parks / Cemetery

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-64-11	SALARIES	174,292.84	165,000.00	199,514.32	203,000.00	216,000.00	216,000.00
10-64-12	SALARIES (PART TIME)	21,289.44	30,000.00	18,368.03	30,000.00	50,000.00	30,000.00
10-64-13	EMPLOYEE BENEFITS	122,049.38	125,000.00	139,675.96	148,000.00	140,000.00	157,000.00
10-64-23	TRAVEL & TRAINING	1,583.03	5,000.00	3,959.19	5,000.00	5,000.00	5,000.00
10-64-25	AUTO EXPENSE	14,699.41	12,500.00	21,490.63	20,000.00	15,000.00	15,000.00
10-64-26	EQUIP. SUPPLIES & MAINTENANCE	68,188.59	75,000.00	87,134.17	80,000.00	80,000.00	80,000.00
10-64-27	UTILITIES	98,714.42	90,000.00	102,887.91	100,000.00	115,000.00	100,000.00
10-64-30	TRASH REMOVAL	5,370.00	6,000.00	4,640.00	6,000.00	6,000.00	6,000.00
10-64-66	SUNDRY (4TH JULY EXPENSES)	12,726.78	15,000.00	11,108.73	25,000.00	25,000.00	25,000.00
10-64-70	CAPITAL OUTLAY	31,347.98	30,000.00	51,076.72	51,000.00	30,000.00	30,000.00
10-64-99	PARKS GENERAL	4,756.97	0.00	2,455.53	2,500.00	0.00	0.00
Parks Totals		555,018.84	553,500.00	642,311.19	670,500.00	682,000.00	664,000.00
10-65-23	TRAVEL & TRAINING	585.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-65-26	EQUIP. SUPPLIES & MAINTENANCE	5,410.00	0.00	2,107.80	10,000.00	15,000.00	10,000.00
10-65-27	UTILITIES			81.72			
10-65-30	CEMETERY MONUMENTS			1,750.00			
10-65-70	CAPITAL OUTLAY		0.00				
10-65-80	LOT BUY BACKS	1,862.34	5,000.00	600.00	5,000.00	5,000.00	5,000.00
10-65-99	CEMETERY GENERAL			67.66			
Cemetery Totals		7,857.34	8,000.00	4,607.18	18,000.00	23,000.00	18,000.00

Library

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-66-11	SALARIES	74,667.60	70,000.00	58,330.80	58,000.00	62,000.00	62,000.00
10-66-12	SALARIES (PART TIME)	39,423.94	50,000.00	55,212.60	55,000.00	60,000.00	60,000.00
10-66-13	EMPLOYEE BENEFITS	34,760.81	35,000.00	33,022.00	50,000.00	35,000.00	53,000.00
10-66-23	TRAVEL & TRAINING	1,066.65	1,000.00	1,422.23	1,500.00	1,000.00	1,000.00
10-66-24	OFFICE EXPENSE & SUPPLIES	5,734.26	7,500.00	6,121.15	7,500.00	7,500.00	7,500.00
10-66-26	EQUIP. SUPPLIES & MAINTENANCE	8,192.99	13,000.00	12,924.96	13,000.00	13,000.00	13,000.00
10-66-27	UTILITIES	13,097.21	13,000.00	13,348.11	13,000.00	14,000.00	14,000.00
10-66-35	COMPUTER MAINTENANCE CONTRACT	3,373.42	4,000.00	3,063.84	4,000.00	4,000.00	4,000.00
10-66-41	MAGAZINES & NEWSPAPERS	1,146.24	1,500.00	839.61	1,500.00	1,000.00	1,000.00
10-66-42	BOOKS	22,333.37	25,000.00	26,256.63	25,000.00	25,000.00	25,000.00
10-66-69	STATE LIBRARY GRANT EXPENDITUR	15,935.33	10,000.00	4,196.77	10,000.00	10,000.00	10,000.00
10-66-70	Program Development	3,135.15	7,500.00	2,556.22	7,500.00	7,500.00	7,500.00
Library Totals		222,866.97	237,500.00	217,294.92	246,000.00	240,000.00	258,000.00

Kanab Museum

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-67-12	SALARIES (PART TIME)	63,769.12	80,000.00	75,175.98	80,000.00	80,000.00	80,000.00
10-67-13	EMPLOYEE BENEFITS	5,931.11	6,000.00	5,076.87	6,500.00	7,500.00	7,500.00
10-67-23	TRAVEL & TRAINING	3,375.52	1,800.00	2,313.38	2,200.00	2,500.00	2,500.00
10-67-26	EQUIP. SUPPLIES & MAINTENANCE	36,839.29	15,000.00	19,800.94	19,500.00	19,500.00	19,500.00
10-67-27	UTILITIES	7,629.67	11,000.00	11,100.72	14,000.00	14,000.00	14,000.00
10-67-58	HERITAGE MUSEUM EXPENSES	5,976.04	25,000.00	4,079.22	5,000.00		
10-67-60	HERITAGE HOUSE EXPENSES		0				
10-67-70	CAPITAL OUTLAY MUSEUM	20,976.32	23,000.00	23,106.65	25,000.00	5,000.00	5,000.00
10-67-99	CAPITAL OUTLAY HOUSE	114.43	3,000.00	77.00	5,000.00	5,000.00	5,000.00
Kanab Museum Totals		144,611.50	164,800.00	140,730.76	157,200.00	133,500.00	133,500.00

Other General Fund Expenditures

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
10-44-99	GOVERNMENT BUILDINGS DEPART.	0	0	0	0	0	0
Government Buildings Totals		0	0	0	0	0	0
10-46-20	MAINTENANCE (BUILDINGS)	18,012.27	25,000.00	12,776.35	15,000.00	35,000.00	25,000.00
10-46-22	KANAB CITY BUILDING AUTHORITY	2,881.91	3,000.00	1,177.31	3,000.00	3,000.00	3,000.00
10-46-25	MULTI-PURPOSE ROOM MAINT		0	10,687.46	11,000.00	0.00	0.00
10-46-29	RENTS & LEASES (BUILDINGS)	1.00	0.00	1.00			
General Government Buildings Totals		20,895.18	28,000.00	24,642.12	29,000.00	38,000.00	28,000.00
10-70-11	TRANSFER TO CAPITAL PJCTS FUND	250,000.00	250,000.00	275,000.00	275,000.00	300,000.00	275,000.00
	TRANSFER TO EXIST CAPITAL REPAIRS			25,000.00	25,000.00	25,000.00	25,000.00
	TRANSFER TO FIRE CAPITAL					225,000.00	170,000.00
	TRANSFER TO IMPACT FEE FUND			163,976.80	165,000.00		
10-70-50	Transfer to Recreation Fund	75,000.00	75,000.00	50,000.00	50,000.00	50,000.00	0.00
10-70-51	TRANS TO FUND 42 (Airport Capital)	20,000.00	20,000.00	20,000.00	20,000.00	50,000.00	0.00
10-70-92	TRANSFER TO DEBT SVC	175,500.00	175,500.00	170,000.00	170,000.00	150,000.00	130,000.00
10-70-52	TRANSFER TO TRANSPORTATION	300,000.00	300,000.00	300,000.00	300,000.00	400,000.00	300,000.00
Transfers Totals		820,500.00	820,500.00	1,003,976.80	1,005,000.00	1,200,000.00	900,000.00

Non-General Funds Summary

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
15	Debt Service						
	Revenues	991,095.00	1,020,500.00	250,000.00	250,000.00	250,000.00	252,000.00
	Expenditures	959,268.68	1,020,500.00	236,330.00	250,000.00	242,000.00	252,000.00
37	Fire Equip						
	Revenues	221,208.17	215,000.00	27,816.08	84,500.00	250,000.00	235,000.00
	Expenditures	116,760.03	191,000.00	62,902.31	84,500.00	50,500.00	78,000.00
39	Transportation						
	Revenues	1,023,252.06	1,000,000.00	987,111.89	990,000.00	2,015,000.00	1,100,000.00
	Expenditures	0.00	620,000.00	691,831.03	935,000.00	1,040,000.00	1,040,000.00
41	Recreation						
	Revenues	888,234.49	1,066,000.00	787,951.61	877,500.00	855,500.00	720,000.00
	Expenditures	830,092.67	1,022,200.00	782,281.25	877,500.00	855,500.00	812,500.00
42	Airport Capital Projects						
	Revenues	161,576.01	166,000.00	366,841.32	350,000.00	4,000,000.00	3,180,000.00
	Expenditures	153,514.83	166,000.00	334,545.46	500,000.00	4,000,000.00	3,250,000.00
45	Capital Projects						
	Revenues	462,784.57	505,000.00	416,489.12	1,048,587.00	1,900,000.00	905,000.00
	Expenditures	328,980.79	505,000.00	48,368.00	960,000.00	1,900,000.00	1,700,000.00
46	Existing Capital Repairs						
	Revenues	11,500.00	11,500.00	25,000.00	25,000.00	25,000.00	25,000.00
	Expenditures						
49	Impact Fees						
	Revenues	857,314.10	852,000.00	912,193.77	590,000.00	1,875,000.00	1,600,000.00
	Expenditures	236,029.35	650,000.00	139,786.73	175,000.00	1,875,000.00	1,600,000.00
51	Water / Sewer						
	Revenues	3,002,953.85	2,960,000.00	3,139,764.35	2,826,500.00	3,007,500.00	2,780,000.00
	Expenditures	2,376,451.51	2,824,500.00	1,966,840.82	2,626,500.00	3,007,500.00	3,716,500.00
52	Stormwater						
	Revenues	964,646.31	850,000.00	839,433.15	820,000.00	1,130,000.00	1,130,000.00
	Expenditures	257,348.88	500,000.00	554,679.11	820,000.00	1,130,000.00	1,130,000.00

70	Cemetery Perpetual Care						
	Revenues	30,435.75	265,000.00	20,396.71	50,000.00	250,000.00	25,000.00
	Expenditures	0.00	265,000.00	0.00	50,000.00	250,000.00	250,000.00

Capital Projects Funds

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
45-30-10	Property Tax	11,500.00	11,500.00	0.00	0.00	0.00	0.00
45-30-72	TRANS FROM GEN FUND	250,000.00	200,000.00	275,000.00	275,000.00	300,000.00	275,000.00
45-36-10	INTEREST EARNED	42,984.57	30,000.00	40,717.29	40,000.00	30,000.00	30,000.00
45-30-77	TRANS FROM OTHER FUNDS	108,300.00	250,000.00	100,771.83	150,000.00	700,000.00	600,000.00
45-33-41	GRANTS - STATE OF UTAH	50,000.00					
45-33-43	GRANTS - FEDERAL			0.00	583,587.00		
	Contribution From Fund Balance		13,500.00			870,000.00	
Fund 45 Total Revenues		462,784.57	505,000.00	416,489.12	1,048,587.00	1,900,000.00	905,000.00

45-75-31	New City Office		0				
45-75-35	IFFP Plan	108,300.00	225,000.00				
45-75-49	Police Department	-18.50	0.00				
45-75-70	Fire Capital		0.00				
45-75-71	Park Capital		0.00	24,368.00	200,000.00	1,000,000.00	1,000,000.00
45-75-72	ENGINEERING EXPENSES		0				
45-75-73	Airport	77,969.79	100,000.00	0.00	700,000.00	900,000.00	700,000.00
45-75-75	Heritage House		0.00				
45-75-78	LIBRARY	3,729.50	5,000.00				
45-75-74	Pool	139,000.00	175,000.00	24,000.00	60,000.00		
Fund 45 Total Expenditures		328,980.79	505,000.00	48,368.00	960,000.00	1,900,000.00	1,700,000.00

Ending Fund Balance

2,120,418.00

1,250,418.00

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
46-30-10	Property Tax	11,500.00	11,500.00		0.00	0.00	0.00

46-38-80	Transfer From GF			25,000.00	25,000.00	25,000.00	25,000.00
Existing Capital Repairs Revenue Totals		11,500.00	11,500.00	25,000.00	25,000.00	25,000.00	25,000.00
End of Year Fund Balance				138,575.00		163,575.00	

Capital Debt Funds

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
15-36-33	TRANSFER FROM REC - SWIM POOL	93,000.00	95,000.00	80,000.00	80,000.00	100,000.00	122,000.00
15-36-35	TRANS FROM G.F. - P.U. BLDG.	175,500.00	175,500.00	170,000.00	170,000.00	150,000.00	130,000.00
15-36-90	DEBT PROCEEDS	722,595.00	750,000.00				
	TRANSFER FROM STORMWATER				0.00		
	FUND BAL. TO APP. - IMP. FEES						
Fund 15 Revenues Totals		991,095.00	1,020,500.00	250,000.00	250,000.00	250,000.00	252,000.00
15-71-82	LEASE PURCHASE	722,595.00	850,000.00		0.00		
15-73-80	CIB LOAN - DWNTOWN PJCT	8,505.01	10,000.00	7,900.33	10,000.00	8,000.00	10,000.00
15-73-81	SWIMMING POOL BOND - INT.	23,162.00	27,000.00	21,423.00	27,000.00	20,000.00	27,000.00
15-73-88	FIRE STATION BOND PMT. - INT.		0				
15-73-91	STORM WATER/CIB 2013 - INT		500		0		
15-74-70	CIB - Kanab Creek Bridge		0				
15-74-80	CIB LOAN - DWNTOWN PJCT	20,000.00	20,000.00	20,000.00	20,000.00	21,000.00	20,000.00
15-74-81	SWIMMING POOL BOND - PRIN	94,000.00	95,000.00	96,000.00	96,000.00	98,000.00	95,000.00
15-74-91	STORM WATER/CIB 2013 - PRIN		18,000.00				
15-74-93	POLICE BUILDING PRIN	58,995.72		61,609.22	65,000.00	65,000.00	65,000.00
15-74-94	POLICE BUILDING INT	32,010.95		29,397.45	32,000.00	30,000.00	35,000.00
Fund 15 Expenditures Totals		959,268.68	1,020,500.00	236,330.00	250,000.00	242,000.00	252,000.00
Change in Fund Balance			0.00			8,000.00	
End of Year Fund Balance				115,286.00		115,286.00	

Fire Capital Fund

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
37-30-10	Wildland Revenue	213,505.78	210,000.00	20,624.08	25,000.00	20,000.00	60,000.00
37-30-15	Transfer from General Fund					225,000.00	170,000.00
37-36-10	Intrest Earned	7,702.39	5,000.00	7,192.00	6,000.00	5,000.00	5,000.00
					53,500.00		
Revenue Totals		221,208.17	215,000.00	27,816.08	84,500.00	250,000.00	235,000.00
37-60-10	Equipment, Supplies & Maint	0.00	10,000.00			0.00	0.00
37-60-11	Salaries	34,132.68	80,000.00		20,000.00	0.00	20,000.00
37-60-13	Employee Benefits	4,373.38	15,000.00	17,705.86	2,000.00	0.00	2,000.00
37-60-20	Wildland Fire Expense	33,057.52	40,000.00		17,000.00	5,000.00	10,000.00
37-60-90	Capital Outlay		0				
37-60-95	Capital Outlay		46,000.00				
37-73-80	PRICIPAL PAYMENTS - FIRE TRUCK	37,252.26	0	38,295.31	38,500.00	39,500.00	38,000.00
37-73-81	INTEREST PAYMENTS - FIRE TRUCK	7,944.19	0	6901.14	7,000.00	6,000.00	8,000.00
Expenditure Totals		116,760.03	191,000.00	62,902.31	84,500.00	50,500.00	78,000.00
End of Year Fund Balance				115,286.00		314,786.00	

Transportation

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
39-30-10	Transfer from General Fund	300,000.00	300,000.00	300,000.00	300,000.00	400,000.00	300,000.00
	Transfer from Impact Fee Fund					675,000.00	
30-30-49	IMPACT FEES - Transportation					250,000.00	250,000.00
39-33-56	Class C	612,995.56	700,000.00	549,942.37	550,000.00	550,000.00	400,000.00
39-33-57	COUNTY SALES TAX	110,256.50		137,169.52	140,000.00	140,000.00	150,000.00
	Contribution From Fund Balance						
Revenue Totals		1,023,252.06	1,000,000.00	987,111.89	990,000.00	2,015,000.00	1,100,000.00
39-60-42	CLASS C" ROADS (SIDEWALK REP)"	0.00	10,000.00	3,786.91	10,000.00	50,000.00	50,000.00
39-60-44	CLASS C" ROADS (PROJECTS)"	0.00	500,000.00	591,461.45	700,000.00	500,000.00	500,000.00
39-60-65	SUNDRY (STREET LIGHT UTILITY)	0.00	25,000.00	39,590.29	40,000.00	40,000.00	40,000.00
39-60-71	CAPITAL OUTLAY (SIDEWALK PJCT)	0.00	10,000.00	56,992.38	10,000.00	50,000.00	50,000.00
39-60-74	CAPITAL OUTLAY (CHIP SEAL)	0.00	75,000.00		75,000.00	100,000.00	100,000.00
39-60-76	CAPITAL OUTLAY	0.00	0.00		100,000.00	300,000.00	300,000.00
Expenditure Totals		0.00	620,000.00	691,831.03	935,000.00	1,040,000.00	1,040,000.00
Change in Fund Balance							
End of Year Fund Balance		1,023,252.06		1,318,533.00		2,293,533.00	

Recreation Fund

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
41-30-11	TRANSFERS FROM GENERAL FUND	-40,031.71	75,000.00	-33,273.50			
41-30-20	Rec and Transportation Grants	100,000.00	100,000.00	6,000.00		50,000.00	
41-30-30	RAP Tax	148,417.75	140,000.00	130,362.13	145,000.00	135,000.00	150,000.00
41-30-36	BASKETBALL	8,320.00	11,500.00	9,506.50	9,500.00	10,000.00	10,000.00
41-30-37	CANYONEERING	435	0.00	690.00	500.00		
41-30-40	Football Fees	10,254.00	8,000.00	9,438.50	8,000.00	8,000.00	8,000.00
41-30-41	Baseball Fees	20,347.50	20,000.00	21,947.50	22,000.00	19,500.00	17,500.00
41-30-42	Softball Fees	18,101.00	18,000.00	15,870.00	15,000.00	15,000.00	15,000.00
41-30-43	CHEER		0.00				
41-30-44	CO-ED ADULT SOFTBALL			1,500.00			
41-30-45	10-K REG FEES/DONATIONS	3,071.95	3,000.00	1,993.16	2,000.00	0.00	3,500.00
41-30-46	CROSS COUNTRY	2,085.00	500.00	700.00	500.00	500.00	500.00
41-30-50	Soccer	4,668.00	4,500.00	3,090.00	3,000.00	8,800.00	4,500.00
41-30-55	Volleyball	3,440.00	3,000.00	3,500.00	3,500.00	3,000.00	3,000.00
41-30-56	YOGA	4,539.50	4,000.00	6,260.00	5,500.00	15,000.00	5,000.00
41-30-60	Tennis Fees	2,020.00	2,500.00	1,350.00	2,000.00	2,500.00	2,500.00
41-30-62	MOUNTAIN BIKING	3030	0.00	130.00		0.00	0.00
41-30-63	CONCESSIONS - HOT FOOD		0	0		0	0
41-30-64	Outdoor Rec		100,000.00	50,000.00	50,000.00	0.00	0.00
41-30-65	CONCESSIONS		0.00	240.00	250.00	0.00	0.00
41-30-66	Donations/Events	30,340.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
41-30-70	PROPERTY TAX - RECREATION	360,157.00	360,000.00	375,000.00	375,000.00	390,000.00	390,000.00
41-30-71	MISC RECREATION REV	25,000.00	25,000.00	0.00			
	Contribution From Fund Balance				73,250.00	37,700.00	
Recreation Revenues		704,194.99	905,000.00	634,304.29	745,000.00	725,000.00	639,500.00

41-34-01	Pool Lessons	2,194.50	2,500.00	4,505.00	4,500.00	2,500.00	2,500.00
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41-34-02	Pool Concessions	31,862.38	20,000.00	33,020.15	20,000.00	20,000.00	20,000.00
41-34-05	Pool Admissions	62,052.50	50,000.00	54,500.90	50,000.00	50,000.00	50,000.00
41-34-06	Pool Rentals	3,881.00	5,000.00	2,225.00	0.00	0.00	0.00
41-34-07	SWIM TEAM FEES	7,995.00	8,500.00	8,412.00	8,000.00	8,000.00	8,000.00
41-36-05	INTEREST EARNED		0.00				
41-36-10	INTEREST EARNED - REC. TAX	1054.12	0	984.27			
Pool Revenues		109,039.50	86,000.00	103,647.32	82,500.00	80,500.00	80,500.00

41-38-90	TRANSFERS FROM GENERAL FUND	75,000.00	75,000.00	50,000.00	50,000.00	50,000.00	0.00
Transfer Totals		75,000.00	75,000.00	50,000.00	50,000.00	50,000.00	0.00

41-41-11	SALARIES	74,039.62	75,000.00	73,763.85	75,000.00	80,000.00	80,000.00
41-41-12	SALARIES (PART TIME)	63,211.73	65,000.00	63,923.71	60,000.00	64,000.00	64,000.00
41-41-13	EMPLOYEE BENEFITS	33,582.58	40,000.00	53,710.14	60,000.00	64,000.00	64,000.00
41-41-23	TRAVEL & TRAINING	363.19	0.00	711.31		1,000.00	1,000.00
41-41-24	OFFICE EXPENSE & SUPPLIES	6,406.69	5,000.00	18,730.19	20,000.00	20,000.00	20,000.00
41-41-26	EQUIP. SUPPLIES & MAINTENANCE	93.30	3,000.00	732.37	2,000.00	1,000.00	1,000.00
41-41-27	UTILITIES			4,689.91		2,000.00	
41-41-37	CANYONEERING			7,500.00			
41-41-44	ADULT CO-ED SOFTBALL EXPENSE			1,108.12			
41-41-46	CROSS COUNTRY EXPENSE	1,709.93	0.00	527.66	4,500.00	500.00	500.00
41-41-51	VOLLEYBALL EXPENSE	3,524.67	1,500.00	2,645.17	3,000.00	3,000.00	3,000.00
41-41-52	YOGA EXPENSE	3,488.39	5,500.00	5,239.92	5,500.00	12,000.00	5,000.00
41-41-53	Cheerleading		200.00				
41-41-54	RECREATION CENTER EXPENSES		0.00				
41-41-55	Basketball Expense	3,865.73	6,000.00	4,717.65	6,000.00	6,000.00	6,000.00
41-41-56	Baseball Expense	17,712.23	18,000.00	17,090.92	18,000.00	18,000.00	18,000.00
41-41-57	Soccer Expense	2,252.34	3,000.00	1,144.97	3,000.00	5,000.00	3,000.00
41-41-58	Tennis Expense	1,329.99	4,500.00	1,759.28	3,500.00	3,500.00	3,500.00

41-41-59	Football Expense	18,805.19	13,500.00	13,059.31	13,500.00	13,500.00	13,500.00
41-41-60	Heatstroker Baseball	1,883.08		3,019.97	3,000.00	4,000.00	
41-41-61	Heatstroker Softball	10,476.91	10,000.00	9,936.69	10,000.00	10,000.00	10,000.00
41-41-62	YOUTH WRESTLING	2,730.00	2,500.00		0.00	0.00	0.00
41-41-63	POOL OPERATIONS		0.00	159.92			
41-41-64	Outdoor Rec		100,000.00				
41-41-65	Misc Equipment Expense	4,880.25		3,716.73	10,000.00	25,000.00	
41-41-70	CAPITAL OUTLAY		100,000.00	65,001.48	140,000.00	150,000.00	150,000.00
41-47-30	10-K EXPENSES	2,940.72	3,500.00	2,605.59	2,500.00	3,500.00	3,500.00
Programs Expenditure Totals:		253,296.54	456,200.00	355,494.86	439,500.00	486,000.00	446,000.00

41-50-11	Salaries	18,807.77	0	25,583.15	0		
41-50-12	Lifeguards	62,899.10	65,000.00	65,348.16	80,000.00	90,000.00	90,000.00
41-50-13	Employee Costs	8,133.18	6,000.00	8,339.93	7,000.00	10,000.00	10,000.00
41-50-23	Travel/Training	2,560.95	3,000.00	43.00	1,500.00	0.00	0.00
41-50-26	Equipment/Supplies/Maint	13,072.06	30,000.00	28,289.07	30,000.00	55,000.00	30,000.00
41-50-27	Utilities	40,626.19	50,000.00	45,064.59	50,000.00	50,000.00	50,000.00
41-50-28	SWIM TEAM EXPENSES	3,512.99	6,500.00	1,738.41	4,000.00	5,500.00	5,500.00
41-50-30	Chemicals	47,131.60	45,000.00	28,164.57	35,000.00	40,000.00	40,000.00
41-50-40	Concessions	15,329.84	12,000.00	20,620.90	12,000.00	15,000.00	15,000.00
41-50-50	Insurance	3,913.73	3,500.00	2,842.88	3,500.00	4,000.00	4,000.00
Pool Expenditure Totals:		215,987.41	221,000.00	226,034.66	223,000.00	269,500.00	244,500.00

41-60-26	Equip/Supplies/Maint		0.00				
41-75-09	ENGINEERING SERVICES		0.00	1,589.00	10,000.00		
41-75-21	Construction - Little League	248,437.83	250,000.00	22,351.07	25,000.00		
41-75-27	Construction - Parks	19,370.89	0.00	96,811.66	100,000.00		
41-75-95	TRANSFERS TO DEBT SERVICE FUND	93,000.00	95,000.00	80,000.00	80,000.00	100,000.00	122,000.00
Capital Expenditure Totals:		360,808.72	345,000.00	200,751.73	215,000.00	100,000.00	122,000.00

Recreation Revenues Total	888,234.49	1,066,000.00	787,951.61	877,500.00	855,500.00	720,000.00
Recreation Expenditure Total	830,092.67	1,022,200.00	782,281.25	877,500.00	855,500.00	812,500.00
End of Year Fund Balance	164,774.00		209,459.00		171,759.00	

Airport Capital Projects Fund

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
42-30-10	TRANSFERS FROM GENERAL FUND	20,397.00	20,000.00	20,000.00	20,000.00	50,000.00	0.00
42-33-11	STATE GRANT - AIRPORT FENCING	41,932.24	7,500.00	17,806.97	20,000.00	450,000.00	450,000.00
	INTERFUND LOAN - CAP PROJ					900,000.00	
42-33-30	FEDERAL GRANT - AIRPORT FENCE	99,246.77	120,000.00	309,034.35	310,000.00	2,500,000.00	2,500,000.00
42-33-40	MISC GRANTS			20,000.00			
10-36-20	RENTS & LEASES - BLDGS & GRNDS						30,000.00
	AIRPORT FUEL SALES						200,000.00
	Contribution From Fund Balance		18,500.00			100,000.00	
Revenues Totals		161,576.01	166,000.00	366,841.32	350,000.00	4,000,000.00	3,180,000.00
42-75-30	ENGINEERING FEES Master Plan	153,514.83	166,000.00	334,545.46	500,000.00	4,000,000.00	3,100,000.00
	AIRPORT FUEL PURCHASE						150,000.00
Expenditure Totals		153,514.83	166,000.00	334,545.46	500,000.00	4,000,000.00	3,250,000.00
End of Year Fund Balance				266,574.00		166,574.00	

Impact Fees

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
49-30-72	TRANSFERS FROM GF			76,056.97			
49-32-12	IMPACT FEES - PUBLIC SAFETY	140,378.48	140,000.00	234,919.96	130,000.00	200,000.00	100,000.00
49-32-14	IMPACT FEES - TRANSPORTATION	471,991.34	470,000.00	362,976.53	280,000.00	0.00	250,000.00
49-32-16	IMPACT FEES - PARKS & REC	215,456.10	215,000.00	162,882.91	150,000.00	175,000.00	120,000.00
49-32-17	IMPACT FEES - Sewer						
49-32-18	IMPACT FEES - STORM WATER						
49-32-40	IMPACT FEE- Water						
49-36-10	INTEREST EARNED - IMPACT FEES	29,488.18	27,000.00	75,357.40	30,000.00		
	Contribution From Fund Balance					1,500,000.00	1,130,000.00
Revenue Totals		857,314.10	852,000.00	912,193.77	590,000.00	1,875,000.00	1,600,000.00
49-71-10	TRANSFERS TO GENERAL FUND:						
49-71-11	TRANSFERS TO GENERAL FUND PS:	127,729.35	150,000.00		25,000.00	500,000.00	500,000.00
49-71-13	TRANSFER TO TRANSPORTATION		50,000.00			675,000.00	500,000.00
49-71-12	TRANSFER TO RECREATION		200,000.00	39,014.90			
	TRANSFER TO SEWER						
49-71-14	TRANSFER TO STORMWATER						
49-71-45	TRANSFER TO CAP PROJ	108,300.00	250,000.00	100,771.83	150,000.00	700,000.00	600,000.00
Expenditure Totals		236,029.35	650,000.00	139,786.73	175,000.00	1,875,000.00	1,600,000.00
End of Year Fund Balance				1,660,576.00		160,576.00	

Public Works - Water / Sewer

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
51-36-01	GRANT REVENUE		0.00		0.00		
51-37-10	METERED WATER SALES	1,773,707.93	1,650,000.00	1,887,213.18	1,800,000.00	1,900,000.00	1,800,000.00
51-37-30	Sewer Sales	501,212.97	480,000.00	532,856.36	500,000.00	550,000.00	500,000.00
51-37-41	IMPACT FEES - WATER CONNECTION	171,125.07	360,000.00	323,830.80	200,000.00	120,000.00	180,000.00
51-37-42	TIME & MATERIALS - WATER CONN.	104,087.04	75,000.00	36,692.06	35,000.00	165,000.00	50,000.00
51-37-45	RE-CONNECT FEES	7,262.70	0	4430	4500		
51-37-52	TIME & MATERIALS - SEWER CONN.	60,544.37	50,000.00	11,810.93	12,000.00	7,500.00	30,000.00
51-37-53	PENALTY & FORFEIT	84,353.26	80,000.00	71,318.43	65,000.00	100,000.00	40,000.00
51-37-54	IMPACT FEES- Sewer	185,729.20	185,000.00	162,576.30	110,000.00	50,000.00	100,000.00
51-37-90	SUNDRY REVENUE	22.00	0			10,000.00	
51-39-10	INTEREST EARNED		0				
51-39-11	INT. EARNED- EQUIP. REPLACE	31,262.69	25,000.00	30,932.63	30,000.00	25,000.00	25,000.00
51-39-17	INT EARNED- 98 REFIN. ACCOUNTS	6,399.71	5,000.00	5,975.64	5,000.00	5,000.00	5,000.00
51-39-20	INT. EARNED- 88 WATER RES DEBT	47,910.81	30,000.00	44,735.92	40,000.00	30,000.00	30,000.00
51-39-60	INT. EARNED- W & S SYSTEM RES.	29,336.10	20,000.00	27,392.10	25,000.00	20,000.00	20,000.00
51-39-67	FUND BAL. TO APP. - IMP. FEES		0				
51-39-90	BEG FD BAL TO APPROPRIATE		0				
	Contribution From Fund Balance					25,000.00	
Revenue Totals		3,002,953.85	2,960,000.00	3,139,764.35	2,826,500.00	3,007,500.00	2,780,000.00

51-63-30	TRANSFERS IN		0	-52060.27			
51-80-11	SALARIES	758,963.83	700,000.00	373,595.20	350,000.00	365,000.00	350,000.00
51-80-12	SALARIES (PART TIME)		0				
51-80-13	EMPLOYEE BENEFITS	390,669.24	425,000.00	223,489.15	210,000.00	225,000.00	225,000.00
51-80-20	MAINTENANCE (COMPUTER CONTRAT)	12,769.50	15,000.00	16,054.00	18,000.00	15,000.00	15,000.00
51-80-21	SUBSCRIPTION & MEMBERSHIPS	3,249.68	2,500.00	840.56	3,500.00	3,500.00	3,500.00
51-80-23	TRAVEL & TRAINING	4,478.58	15,000.00	11,385.29	15,000.00	15,000.00	15,000.00

51-80-24	OFFICE EXPENSE & SUPPLIES	18,299.13	25,000.00	21,518.65	25,000.00	35,000.00	35,000.00
51-80-25	AUTO EXPENSE	1,034.57	20,000.00	3,027.90	10,000.00	20,000.00	10,000.00
51-80-27	UTILITIES	2,883.94	5,000.00	2,678.32	50,000.00	5,000.00	5,000.00
51-80-33	ENGINEER SERVICES	88,787.75	80,000.00	0.00	30,000.00	30,000.00	30,000.00
51-80-35	PROFESSIONAL & TECHNICAL SVCS	3,310.93	7,500.00	16,231.11	15,000.00	8,000.00	8,000.00
51-80-47	DEPARTMENT SUPPLIES	5,629.37	30,000.00	5,903.70	30,000.00	10,000.00	10,000.00
51-80-50	INSURANCE & SURITY BONDS	31,882.45	35,000.00	30,981.47	35,000.00	35,000.00	35,000.00
51-80-55	DEPRECIATION	283,485.42	300,000.00	442,479.29	300,000.00	450,000.00	300,000.00
51-80-57	UTILITY BILLING EXPENSE	16,350.20	15,000.00	19,694.92	20,000.00	25,000.00	25,000.00
51-80-70				-60,743.00			

Utility Administration	1,621,794.59	1,675,000.00	1,055,076.29	1,111,500.00	1,241,500.00	1,066,500.00
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51-81-20	MAINTENANCE (WELLS)	29,367.15	65,000.00	0.00	65,000.00	65,000.00	65,000.00
51-81-27	UTILITIES	77,563.55	85,000.00	75,448.02	90,000.00	90,000.00	90,000.00
51-81-33	ENGR & PROFESSIONAL FEES	75,592.20	70,000.00	14,814.25	15,000.00	20,000.00	20,000.00
51-81-47	DEPARTMENT SUPPLIES	4146.15	0	4744.65			
51-81-49	PIPES & PARTS	1380.69	0	11.74	50,000.00	50,000.00	50,000.00
51-81-65	WELL DEVELOPMENT	390.00	0				
51-81-70	CAPITOL OUTLAY	6,949.50	0	65,310.25	100,000.00	100,000.00	500,000.00

Power and Pumping	195,389.24	220,000.00	160,328.91	320,000.00	325,000.00	725,000.00
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51-82-25	AUTO EXPENSE	47,167.26	40,000.00	14,710.81	40,000.00	40,000.00	40,000.00
51-82-26	EQUIPMENT SUPPLIES & MAINTENAN	107,489.39	160,000.00	150,249.89	200,000.00	200,000.00	200,000.00
51-82-29	RENTS & LEASES (RADIO TRANS.)	2,205.98	10,000.00	0.00	5,000.00	0.00	0.00
51-82-40	CHEMICALS	1,622.20	0	4508.62	5000	5000	5000
51-82-49	PIPE & PARTS	79,252.02	90,000.00	130,902.45	95,000.00	90,000.00	90,000.00
51-82-65	SUNDRY DAMAGE CLAIMS			5,000.00			

Transmission and Distribution	237,736.85	300,000.00	305,371.77	345,000.00	335,000.00	335,000.00
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51-83-11	SALARIES			172,964.79	185,000.00	200,000.00	200,000.00
51-83-13	EMPLOYEE BENEFITS	22.08	0	110,638.67	120,000.00	150,000.00	150,000.00

51-83-26	EQUIPMENT SUPPLIES & MAINTENAN	34,200.14	40,000.00	26,922.01	50,000.00	50,000.00	50,000.00
51-83-27	UTILITIES			272.65			
51-83-34	CONTRACT SVCS. (SEWER LINE CL)		30,000.00	0.00	30,000.00	40,000.00	30,000.00
51-83-35	PROFESSIONSL & TECHNICAL SVCS	4768	0	2,886.25	5000		
51-83-40	CHEMICALS	8,102.68	7,500.00		10,000.00	10,000.00	10,000.00
51-83-65	SUNDRY (SEWER DAMAGE CLAIMS)		2,000.00		0.00	6,000.00	
51-83-70	CAPITAL OUTLAY		0		0	100,000.00	700,000.00

Sewer Plant	47,092.90	79,500.00	313,684.37	400,000.00	556,000.00	1,140,000.00
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51-95-21	BOND INT (88 WTR RES. RL4190)	82,930.02	200,000.00	82,379.48	200,000.00	200,000.00	200,000.00
51-95-31	BOND PRIN (88 WTR RES RL4190)		0				
51-95-40	Payment to WKCWCD	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
51-95-56	WELL DEVELOPMENT (WEST FORK)		0				
51-95-68	UNCOLLECTABLE ACCOUNTS	-75.72	0				
51-95-88	IFFP PLAN	67900					
51-95-72	CAPITAL EXP. - WATER SYSTEM	6652.37	0				
51-95-90	CAPITAL OUTLAY	67,031.26	300,000.00		200,000.00	300,000.00	200,000.00

Non-Operating Expenditures	274,437.93	550,000.00	132,379.48	450,000.00	550,000.00	450,000.00
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Total Expenditures	2,376,451.51	2,824,500.00	1,966,840.82	2,626,500.00	3,007,500.00	3,716,500.00
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End of Year Fund Balance			5,882,857.00			
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Stormwater

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
52-36-34	TRANSFERS IN			35,859.56			
52-37-10	Storm Water Fees	580,903.77	550,000.00	592,779.33	600,000.00	600,000.00	580,000.00
52-37-25	Sundry Revenue	66610.75	0				
52-37-41	STORM WATER IMPACT FEES	306,995.98	300,000.00	201,330.09	170,000.00	100,000.00	160,000.00
52-39-10	Intrest Earned	10,135.81	0	9464.17	10,000.00		
	Contribution From Fund Balance				40,000.00	430,000.00	390,000.00
Revenues		964,646.31	850,000.00	839,433.15	820,000.00	1,130,000.00	1,130,000.00
52-80-11	Salaries		0	179,877.66	185,000.00	195,000.00	195,000.00
52-80-13	Benefits		0	110,772.28	130,000.00	140,000.00	140,000.00
52-80-23	Travel & Training		5,000.00	0.00	10,000.00	10,000.00	10,000.00
52-80-25	Auto Expense	2744.19	0	3,541.15	5,000.00	5,000.00	5,000.00
52-80-33	Engineer Services	102,584.62	200,000.00	77,187.65	100,000.00	100,000.00	100,000.00
52-80-47	Department Supplies	58,099.05	50,000.00	59,224.38	60,000.00	50,000.00	50,000.00
52-80-50	Insurance & Surity Bonds		20,000.00	0.00	20,000.00	20,000.00	20,000.00
52-80-55	Depreciation	93,921.02	80,000.00	105,517.65	95,000.00	95,000.00	95,000.00
52-80-65	Utility Billing Expense		30,000.00	0.00	15,000.00	15,000.00	15,000.00
52-80-75	Capital Outlay		115,000.00	18,558.34	200,000.00	500,000.00	500,000.00
	Transfer to Debt Service				0.00	0.00	0.00
Expenditures		257,348.88	500,000.00	554,679.11	820,000.00	1,130,000.00	1,130,000.00
Change in Fund Balance			350,000.00		0.00		
End of Year Fund Balance						3,376,305.00	

Cemetery Perpetual Care Fund

Code	Account Title	FY 2024 Actual	FY 2024 Budget	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget
70-30-05	CEMETERY PERPETUAL CARE PMTS	17,750.00	15,000.00	8,000.00	11,000.00	15,000.00	15,000.00
70-30-10	INT. EARNED- PERPETUAL CARE	12,685.75	10,000.00	12,396.71	12,000.00	10,000.00	10,000.00
	Contribution From Fund Balance		240,000.00		27,000.00	225,000.00	
Revenues		30,435.75	265,000.00	20,396.71	50,000.00	250,000.00	25,000.00
70-40-71	CAPITAL OUTLAY	0.00	265,000.00	0.00	50,000.00	250,000.00	250,000.00
Expenditures		0.00	265,000.00	0.00	50,000.00	250,000.00	250,000.00
End of Year Fund Balance				314,420.00			

Report Criteria:

Includes all accounts
Includes grand totals

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
GENERAL FUND					
10-2311	UNEARNED REVENUE-ASSESSED	1,963,777.00-	.00	1,963,777.00-	.00
TAXES					
10-31-10	PROPERTY TAXES	946,853.38	920,000.00	1,005,732.74	975,000.00
10-31-11	PRIOR YEARS PROPERTY TAXES	41,962.33	40,000.00	65,538.05	40,000.00
10-31-15	PROPERTY TAX - FEES IN LIEU	61,318.94	56,000.00	63,371.89	50,000.00
10-31-30	SALES TAXES	1,550,140.66	1,590,000.00	1,453,141.45	1,600,000.00
10-31-31	SALES TAXES (RESORT)	1,253,095.28	1,350,000.00	1,184,440.71	1,350,000.00
10-31-32	Municipal Transient Room Tax	317,833.37	320,000.00	321,093.93	330,000.00
10-31-33	Municipal Energy Tax	354,997.96	325,000.00	318,962.56	320,000.00
10-31-70	MOBILE PHONE SVC. REVENUE TAX	41,107.46	40,000.00	32,240.58	40,000.00
10-31-80	FRANCHISE TAXES	.00	2,000.00	.00	2,000.00
Total TAXES:		4,567,309.38	4,643,000.00	4,444,521.91	4,707,000.00
LICENSES AND PERMITS					
10-32-10	BUSINESS LICENSES	48,530.32	45,000.00	53,511.40	50,000.00
10-32-21	BUILDING PERMITS	479,780.74	375,000.00	129,008.26	300,000.00
10-32-22	ENGINEERING REVIEW FEE	74,943.80	13,500.00	20,725.00	20,000.00
10-32-25	DOG LICENSES & POUND FEES	2,525.00	2,500.00	3,830.00	3,000.00
Total LICENSES AND PERMITS:		605,779.86	436,000.00	207,074.66	373,000.00
INTERGOVERNMENTAL REVENUES					
10-33-31	STATE - AIRPORT	.00	.00	.00	.00
10-33-33	COUNTY GRANT - POLICE OVERTIME	.00	.00	.00	.00
10-33-38	COLOR COUNTRY GRANT - TRAILS	.00	.00	.00	.00
10-33-39	STATE GRANT - TRAILS CONST.	.00	.00	3,409.22	.00
10-33-40	STATE GRANT - UDOT SIDEWALK	.00	.00	.00	.00
10-33-41	STATE GRANT-FIRESTATION SDWALK	.00	.00	.00	.00
10-33-42	ST GRANT (HERIT COMM & OMS)	15,795.00	15,000.00	17,655.00	.00
10-33-43	STATE GRANT - C.E.R.T.	.00	.00	.00	.00
10-33-44	STATE GRANT - FIRE DEPT.	9,780.00	9,750.00	.00	.00
10-33-45	STATE GRANT - UT ARTS COUNCIL	.00	.00	.00	.00
10-33-46	STATE GRANT - CDBG MESA HILLS	.00	.00	.00	.00
10-33-47	ST GRANT - UT STATE LIBRARY	6,345.98	6,300.00	6,696.02	.00
10-33-48	STATE GRANT - COMM. FORESTRY	.00	.00	.00	.00
10-33-49	STATE GRANT - POLICE DEPT	8,218.63	8,200.00	3,044.00	.00
10-33-53	FEDERAL GRANT - BLM TRAILS	.00	.00	.00	.00
10-33-54	FEDERAL GRANT	.00	.00	.00	.00
10-33-55	FEDERAL GRANT - FAA AIRPORT	.00	.00	.00	.00
10-33-56	CLASS "C" ROAD FUND ALLOTMENT	.00	.00	.00	.00
10-33-58	STATE LIQUOR FUND	15,659.96	15,000.00	16,117.50	15,000.00
10-33-59	STATE AVIATION FUEL TAX	352.20	500.00	1,677.93	500.00
10-33-67	STATE LOAN - CIB (TEA 21 PJCT)	.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUES:		56,151.77	54,750.00	48,599.67	15,500.00
CHARGES FOR SERVICES					
10-34-09	LIBRARY DONATIONS	2,297.84	2,500.00	349.00	1,000.00
10-34-11	FIRE DEPARTMENT FEES RECEIVED	490,578.00	490,000.00	859,762.47	800,000.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
10-34-13	ZONING & SUBDIVISION FEES	64,588.05	63,000.00	40,860.19	40,000.00
10-34-14	CEMETERY LOT SALES	5,100.00	7,500.00	18,625.00	10,000.00
10-34-15	CEMETERY OPEN & CLOSE	19,100.00	25,000.00	11,600.00	10,000.00
10-34-16	CEMETERY UPKEEP FEES	.00	.00	.00	.00
10-34-17	PAPER SERVICE	.00	.00	.00	.00
10-34-18	CEMETERY MONUMENT SALES	2,255.00	.00	675.00	.00
10-34-30	SPEC. SVC. DIST. BILLING FEES	22,285.00	20,000.00	16,998.11	20,000.00
10-34-41	FIRE INSPECTIONS	6,000.00	6,000.00	8,525.00	1,000.00
10-34-80	PARK FUND	6,927.50	6,000.00	4,860.00	5,000.00
Total CHARGES FOR SERVICES:		619,131.39	620,000.00	962,254.77	887,000.00
FINES & FORFEITURES					
10-35-10	DISTRICT COUR FINES	.00	.00	.00	.00
10-35-11	J.P. COURT FINES	44,400.31	45,000.00	27,809.71	30,000.00
10-35-15	LIBRARY FINES & FEES	17,646.25	15,000.00	17,896.28	15,000.00
Total FINES & FORFEITURES:		62,046.56	60,000.00	45,705.99	45,000.00
MISCELLANEOUS					
10-36-10	INTEREST INCOME	498,138.59	500,000.00	511,914.67	300,000.00
10-36-11	INT. EARNED- CLASS C ROAD FUND	.00	.00	.00	.00
10-36-20	RENTS & LEASES - BLDGS & GRNDS	36,456.00	30,000.00	41,185.42	.00
10-36-50	AIRPORT FUEL SALES	160,256.08	150,000.00	199,078.00	.00
10-36-52	AIRPORT FEES	.00	.00	.00	.00
10-36-53	HERITAGE MUSEUM DONATIONS	720.37	.00	2,057.00	.00
10-36-54	CREDIT CARD CASH BACK	5,200.45	5,000.00	9,737.42	.00
10-36-55	HERITAGE BATHROOM DONATIONS	.00	.00	.00	.00
10-36-70	BANK ACCOUNT TRANSFER ACCT.	4,000.00	.00	8,000.00-	.00
10-36-80	DONATIONS	.00	.00	.00	.00
10-36-89	Glazier home Rental	.00	.00	.00	.00
10-36-90	SUNDRY REVENUE	18,440.32	20,000.00	40,759.87	30,000.00
10-36-91	ARPA	583,587.00	.00	.00	.00
10-36-95	ON-LINE CONVENIENCE FEES	5,625.00	4,500.00	5,709.00	5,000.00
Total MISCELLANEOUS:		1,312,423.81	709,500.00	802,441.38	335,000.00
CONTRIBUTIONS & TRANSFERS					
10-38-06	WATER & SEWER FUND LOAN	.00	.00	.00	.00
10-38-10	TRANSFERS FROM OTHER FUNDS	.00	20,000.00	.00	.00
10-38-11	TRANSFERS FROM EQUIP. REPLACE	.00	.00	.00	.00
10-38-12	TRANSFERS FROM PERPETUAL CARE	.00	.00	.00	.00
10-38-70	CONTRIBUTIONS - SWIMMING POOL	.00	.00	.00	.00
10-38-72	CONTRIBUTIONS - VARIETY ARTS	2,850.00	2,500.00	1,721.00	.00
10-38-73	CONTRIBUTIONS - JUNIPER ROOM	.00	.00	.00	.00
10-38-74	CONTRIBUTIONS - HERITAGE HOUSE	8,531.69	7,000.00	7,124.42	.00
10-38-76	CONTRIBUTIONS - LIBRARY FRIEND	200.00	.00	.00	.00
10-38-78	CONTRIBUTIONS - ANIMAL POUND	75.00	.00	30.02	.00
10-38-79	CONTRIBUTIONS - PARK	.00	.00	.00	.00
10-38-80	FIRE DEPT CONTRIBUTIONS	.00	.00	.00	.00
10-38-84	TRANSFER FROM RECREATION FUND	.00	.00	.00	.00
10-38-86	TRANSFERS FROM IMPACT FEE FD	.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
10-38-90	BEG FD BAL TO APPROP - GEN FD	.00	.00	.00	.00
10-38-92	BEG FD BAL TO APPROP - CLASS C	.00	.00	.00	.00
10-38-93	BEG FD BAL TO APPROP - EQUIP R	.00	.00	.00	.00
Total CONTRIBUTIONS & TRANSFERS:		11,656.69	29,500.00	8,875.44	.00

ADMINISTRATIVE

10-41-11	SALARIES	123,703.63	125,000.00	119,420.49	130,000.00
10-41-13	EMPLOYEE BENEFITS	69,529.02	72,000.00	72,385.55	80,000.00
10-41-15	SALARY (COUNCILMEMBERS)	29,016.00	36,500.00	36,616.00	36,500.00
10-41-21	SUBSCRIPTION & MEMBERSHIPS	1,812.80	2,500.00	1,853.49	2,500.00
10-41-23	TRAVEL & TRAINING	3,525.90	6,000.00	6,378.03	7,500.00
10-41-24	OFFICE EXPENSE & SUPPLIES	81,119.00	75,000.00	83,572.28	70,000.00
10-41-25	AUTO EXPENSE	36.92	2,500.00	6,660.08	2,500.00
10-41-27	Utilities	12,886.59	8,500.00	9,134.35	14,000.00
10-41-31	ATTORNEY SERVICES - URMMA	.00	15,000.00	.00	15,000.00
10-41-32	AUDIT FEES	32,000.00	35,000.00	33,000.00	35,000.00
10-41-33	ENGINEERING FEES	3,014.75	10,000.00	.00	10,000.00
10-41-35	COMPUTER MAINTENANCE CONTRACT	5,197.36	16,000.00	4,511.58	15,000.00
10-41-50	INSURANCE & SURETY BONDS	7,906.19	15,000.00	10,871.13	15,000.00
10-41-54	DONATIONS	.00	.00	.00	.00
10-41-55	SPECIAL EVENTS - DONATIONS	.00	.00	.00	.00
10-41-59	MANPOWER STUDY	.00	.00	.00	.00
10-41-60	ELECTION EXPENSE	.00	.00	8,579.56	5,000.00
10-41-61	COUNCIL EXPENSES	5,611.06	5,000.00	4,851.02	10,000.00
10-41-64	SUNDRY (CAFETERIA PLAN)	.00	.00	.00	.00
10-41-65	SICK LEAVE REIMBURSEMENT FUND	.00	.00	.00	.00
10-41-69	EQUIP. REPLACEMNT FUND DEPOSIT	.00	.00	.00	.00
10-41-70	CAPITAL OUTLAY	.00	.00	.00	.00
10-41-99	Cares Act	.00	.00	.00	.00
Total ADMINISTRATIVE:		375,359.22	424,000.00	397,833.56	448,000.00

JUDICIAL

10-42-11	SALARIES	.00	.00	.00	.00
10-42-13	EMPLOYEE BENEFITS	.00	.00	.00	.00
10-42-23	TRAVEL & TRAINING	.00	.00	.00	.00
10-42-24	OFFICE EXPENSE & SUPPLIES	.00	.00	29.93	.00
10-42-27	UTILITIES	.00	.00	.00	.00
10-42-29	RENT EXPENSE	.00	.00	.00	.00
10-42-35	COMPUTER MAINTENANCE CONTRACT	.00	.00	.00	.00
10-42-62	WITNESS & JURY FEES	.00	.00	.00	.00
10-42-63	PUBLIC DEFENDER FEES	15,750.00	20,000.00	25,000.00	20,000.00
10-42-70	CAPITAL OUTLAY	.00	.00	.00	.00
10-42-80	Prisoner Transport	.00	.00	.00	.00
10-42-99	JUDICIAL DEPARTMENT	.00	.00	.00	.00
Total JUDICIAL:		15,750.00	20,000.00	25,029.93	20,000.00

CITY ATTORNEY

10-43-11	SALARIES	49,257.60	50,000.00	53,724.95	53,000.00
10-43-12	PART TIME SALARIES	11,923.27	15,000.00	12,569.66	22,000.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
10-43-13	EMPLOYEE BENEFITS	23,824.47	30,000.00	24,057.26	32,000.00
10-43-23	TRAVEL & TRAINING	5,572.15	4,000.00	3,276.91	5,000.00
10-43-24	OFFICE EXPENSE & SUPPLIES	6,912.07	10,000.00	7,907.65	10,000.00
10-43-27	UTILITIES	.00	.00	.00	.00
10-43-29	RENT EXPENSE	.00	.00	.00	.00
10-43-31	ATTORNEY SERVICES	.00	.00	.00	.00
10-43-70	PLANNING EXP. - LAND USE ORD.	.00	.00	.00	.00
10-43-99	CITY ATTORNEY DEPARTMENT	.00	.00	.00	.00
Total CITY ATTORNEY:		97,489.56	109,000.00	101,536.43	122,000.00
GENERAL GOVERNMENT BUILDINGS					
10-44-99	GOVERNMENT BUILDINGS DEPART.	.00	.00	.00	.00
Total GENERAL GOVERNMENT BUILDINGS:		.00	.00	.00	.00
PLANNING COMM & BOARD OF ADJ.					
10-45-12	SALARIES (ZONING ADMIN.) PART	78,354.80	75,000.00	79,560.44	70,000.00
10-45-13	EMPLOYEE BENEFITS	42,854.32	45,000.00	40,821.00	48,000.00
10-45-14	CONTRACT SERVICES - PLANNER	316.25	500.00	1,766.46	5,000.00
10-45-23	TRAVEL & TRAINING	491.56	5,000.00	19.95	5,500.00
10-45-24	OFFICE EXPENSE & SUPPLIES	16,474.57	10,500.00	10,871.98	15,000.00
10-45-33	ENGINEERING FEES	69,118.42	70,000.00	11,952.17	50,000.00
10-45-34	ENGR. FEES - CAP. FACILITIES	1,999.50	.00	.00	.00
10-45-63	PLANNING EXP. - BLM BUILDING	.00	.00	.00	.00
10-45-64	PLANNING EXP. - GIS PARCELING	.00	.00	.00	.00
10-45-65	PLANNING EXP- GIS MAPPING	.00	.00	.00	.00
10-45-66	PLANNING EXP. - DANNY MASON	.00	.00	.00	.00
10-45-67	PLANNING EXP. - SENSITIVE LAND	.00	.00	.00	.00
10-45-68	PLANNING EXP. -SUBDIVISION ORD	.00	.00	.00	.00
10-45-69	PLANNING EXP- UPGRADE GEN PLAN	.00	.00	.00	.00
10-45-99	PLANNING COMMISSION DEPARTMENT	.00	.00	.00	.00
Total PLANNING COMM & BOARD OF ADJ.:		209,609.42	206,000.00	144,992.00	193,500.00
GENERAL GOVERNMENT BUILDINGS					
10-46-20	MAINTENANCE (BUILDINGS)	12,776.35	15,000.00	30,096.84	25,000.00
10-46-22	KANAB CITY BUILDING AUTHORITY	1,177.31	3,000.00	3,207.68	3,000.00
10-46-25	MULTI-PURPOSE ROOM MAINT	10,687.46	11,000.00	.00	.00
10-46-29	RENTS & LEASES (BUILDINGS)	1.00	.00	1.00	.00
Total GENERAL GOVERNMENT BUILDINGS:		24,642.12	29,000.00	33,305.52	28,000.00
Grant Expenditures					
10-47-10	Library Grant Expenditure	.00	.00	.00	.00
Total Grant Expenditures:		.00	.00	.00	.00
POLICE DEPARTMENT					
10-54-11	SALARIES	726,986.87	770,000.00	679,235.35	815,000.00
10-54-13	EMPLOYEE BENEFITS	454,418.18	525,000.00	460,231.58	558,000.00
10-54-14	LIQUOR LAW	.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
10-54-15	WAGES - DRUG TASK FORCE OFFICE	.00	.00	.00	.00
10-54-16	WAGES (RESERVE OFFICERS)	.00	5,000.00	2,920.00	3,000.00
10-54-17	WAGES (Overtime)	11,870.17	12,000.00	7,827.29	10,000.00
10-54-19	WAGES (CROSSING GUARD)	7,946.00	7,500.00	12,490.50	7,500.00
10-54-21	SUBSCRIPTION & MEMBERSHIPS	470.00	3,000.00	3,164.28	3,000.00
10-54-23	TRAVEL & TRAINING	21,250.09	25,000.00	16,044.98	12,000.00
10-54-24	OFFICE EXPENSE & SUPPLIES	38,819.13	37,000.00	30,085.49	25,000.00
10-54-25	AUTO EXPENSE	29,772.31	30,000.00	42,305.01	30,000.00
10-54-27	UTILITIES	9,827.29	12,000.00	10,257.41	12,000.00
10-54-29	RENT EXPENSE (OFFICE)	.00	.00	.00	.00
10-54-35	COMPUTER MAINTENANCE CONTRACT	916.32	6,000.00	23,122.96	25,000.00
10-54-37	JAIL DAYS	.00	.00	.00	.00
10-54-45	DEPARTMENT SUPPLIES	88,262.57	80,000.00	51,851.41	50,000.00
10-54-51	INSURANCE (LINE OF DUTY)	.00	.00	5,000.00	.00
10-54-52	INSURANCE (OFF DUTY AUTO)	9,455.45	10,000.00	13,477.06	12,000.00
10-54-55	TASK FORCE OFFICE EXPENSES	57,999.96	58,000.00	43,499.97	58,000.00
10-54-65	SUNDRY (JAIL EXPENSES)	.00	.00	.00	.00
10-54-66	Animal Control Salary	.00	.00	.00	.00
10-54-67	ANIMAL CONTROL	6,259.65	8,000.00	4,634.08	5,000.00
10-54-68	ANIMAL CONTROL - MADDIE FUND	.00	.00	.00	.00
10-54-69	Animal Control Employee Benfit	.00	.00	.00	.00
10-54-70	OPERATING LEASE PAYMENT	.00	.00	.00	.00
10-54-74	CAPITAL OUTLAY	22,749.09	25,000.00	31,660.92	.00
10-54-75	CAPITAL OUTLAY (ANIMAL POUND)	.00	.00	.00	.00
10-54-76	CAPITAL OUTLAY - COMP. UPDATE	.00	.00	.00	.00
10-54-99	Police Department Vehicles	24,651.09	25,000.00	165,681.00	75,000.00
Total POLICE DEPARTMENT:		1,511,654.17	1,638,500.00	1,603,489.29	1,700,500.00
FIRE DEPARTMENT					
10-58-11	SALARIES	733,664.87	725,000.00	734,546.80	750,000.00
10-58-12	FIRE OVERTIME	56,968.24	70,000.00	65,077.37	75,000.00
10-58-13	EMPLOYEE BENEFITS	459,248.87	470,000.00	482,872.89	500,000.00
10-58-20	MAINTENANCE (RESCUE TRUCK)	22.88	.00	50.00	.00
10-58-23	TRAVEL & TRAINING	10,979.32	11,000.00	10,082.34	11,000.00
10-58-24	OFFICE EXPENSE & SUPPLIES	15,108.40	14,000.00	14,219.40	15,000.00
10-58-25	AUTO EXPENSE	32,694.15	32,000.00	49,313.49	53,000.00
10-58-26	EQUIP. SUPPLIES & MAINTENANCE	59,704.69	60,000.00	52,187.21	53,000.00
10-58-27	UTILITIES	17,359.29	17,500.00	16,152.96	20,000.00
10-58-35	COMPUTER MAINTENANCE	3,557.15	3,000.00	3,571.36	4,000.00
10-58-38	VOLUNTEER SERVICES	12,590.39	15,000.00	6,140.22	10,000.00
10-58-50	INSURANCE & SURITY BONDS	16,992.45	17,000.00	19,822.40	16,000.00
10-58-64	SUNDRY (FIRE STATION REPAIR)	2,945.56	.00	3,092.84	.00
10-58-70	CAPITAL OUTLAY	.00	.00	.00	.00
10-58-99	FIRE DEPARTMENT Vehicles	.00	.00	.00	.00
Total FIRE DEPARTMENT:		1,421,836.26	1,434,500.00	1,457,129.28	1,507,000.00
FIRE DEPARTMENT					
10-59-11	SALARIES	150,851.22	170,000.00	141,541.35	185,000.00
10-59-13	EMPLOYEE BENEFITS	85,504.03	90,000.00	71,493.21	95,000.00
10-59-23	TRAVEL & TRAINING	7,010.37	10,000.00	8,157.02	10,000.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
10-59-24	OFFICE EXPENSE & SUPPLIES	3,357.71	5,000.00	2,660.52	5,000.00
10-59-25	AUTO EXPENSE	1,641.04	5,000.00	8,461.91	2,000.00
10-59-26	EQUIP. SUPPLIES & MAINTENANCE	.00	3,000.00	115.82	3,000.00
10-59-27	UTILITIES	.00	.00	.00	.00
10-59-29	RENT EXPENSE	.00	.00	.00	.00
10-59-33	PROFESSIONAL FEES - PLAN CHECK	101,392.88	100,000.00	35,241.69	70,000.00
10-59-64	SUNDRY (PAYMENTS TO STATE)	4,589.12	5,000.00	262.87	5,000.00
10-59-70	CAPITAL OUTLAY	31,575.00	32,000.00	.00	.00
10-59-99	BUILDING INSPECTION DEPT.	.00	.00	.00	.00
Total FIRE DEPARTMENT:		385,921.37	420,000.00	267,934.39	375,000.00
STREETS					
10-60-11	SALARIES	62,607.27	85,000.00	62,675.01	91,000.00
10-60-12	SALARIES (PART TIME)	.00	.00	.00	.00
10-60-13	EMPLOYEE BENEFITS	43,141.77	57,000.00	43,104.13	61,000.00
10-60-23	TRAVEL & TRAINING	.00	5,000.00	.00	2,000.00
10-60-24	OFFICE EXPENSE & SUPPLIES	4,541.03	6,000.00	396.00	6,000.00
10-60-25	AUTO EXPENSE	8,930.73	10,000.00	11.49	10,000.00
10-60-26	EQUIP. SUPPLIES & MAINTENANCE	38,096.71	40,000.00	16,038.43	25,000.00
10-60-33	ENGINEERING FEES	3,604.50	8,000.00	3,688.00	.00
10-60-41	SAFE SIDEWALK GRANT EXP.	.00	.00	.00	.00
10-60-42	CLASS "C" ROADS (SIDEWALK REP)	.00	.00	.00	.00
10-60-44	CLASS "C" ROADS (PROJECTS)	.00	.00	.00	.00
10-60-46	TRANS TO DEBT SVC. - YARD	.00	.00	.00	.00
10-60-65	SUNDRY (STREET LIGHT UTILITY)	.00	.00	.00	.00
10-60-70	CAPITAL OUTLAY (EQUIPMENT)	.00	.00	.00	.00
10-60-71	CAPITAL OUTLAY (SIDEWALK PJCT)	.00	.00	.00	.00
10-60-72	CAPITAL OUTLAY (TRAFFIC LIGHT)	.00	.00	.00	.00
10-60-73	CAPITAL OUTLAY (FLOOD CONT)	.00	.00	.00	.00
10-60-74	CAPITAL OUTLAY (CHIP SEAL)	.00	.00	.00	.00
10-60-75	CAPITAL OUTLAY (TEA 21 PROJECT)	.00	.00	.00	.00
10-60-76	CAPITAL OUTLAY	.00	.00	.00	.00
10-60-77	CAPITAL OUTLAY - KANAB CREEK B	.00	.00	.00	.00
10-60-95	TRANSFERS TO KCR BRIDGE REPLAC	.00	.00	.00	.00
10-60-96	TRANSFER CLASS C TO DEBT SVC	.00	.00	.00	.00
10-60-99	HIGHWAYS & STREETS DEPT.	.00	.00	.00	.00
Total STREETS:		160,922.01	211,000.00	125,913.06	195,000.00
GOLF COURSE					
10-61-27	UTILITIES	.00	.00	.00	.00
Total GOLF COURSE:		.00	.00	.00	.00
AIRPORT					
10-62-11	SALARIES	95,136.61	110,000.00	121,209.35	115,000.00
10-62-12	SALARIES (PART TIME)	.00	.00	.00	.00
10-62-13	EMPLOYEE BENEFITS	54,117.46	63,000.00	85,243.81	70,000.00
10-62-14	FUEL SALES COMMISSIONS PAID	390.00	5,000.00	.00	5,000.00
10-62-23	TRAVEL & TRAINING	.00	.00	1,952.42	5,000.00
10-62-24	OFFICE EXPENSE & SUPPLIES	5,602.61	5,500.00	4,619.28	5,500.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
10-62-26	EQUIP. SUPPLIES & MAINTENANCE	16,951.85	30,000.00	15,251.87	25,000.00
10-62-27	UTILITIES	16,606.76	16,000.00	14,561.80	18,000.00
10-62-50	INSURANCE & SURITY BOND	11,048.48	12,000.00	11,601.76	12,000.00
10-62-65	SUNDRY (FUEL PURCHASES)	140,997.58	150,000.00	180,067.36	.00
10-62-68	MAINTENANCE (AWOS)	9,404.78	9,000.00	6,550.00	8,500.00
10-62-69	CAPITAL OUTLAY (SEAL COAT PJCT	.00	.00	.00	.00
10-62-70	CAPITAL OUTLAY	.00	.00	.00	.00
10-62-71	CAPITAL OUTLAY-(AIRPORT LIGHT	.00	.00	.00	.00
10-62-99	AIRPORT DEPARTMENT	.00	.00	.00	.00
Total AIRPORT:		350,256.13	400,500.00	441,057.65	264,000.00
PARKS					
10-64-11	SALARIES	199,514.32	203,000.00	186,632.42	216,000.00
10-64-12	SALARIES (PART TIME)	18,368.03	30,000.00	49,493.97	30,000.00
10-64-13	EMPLOYEE BENEFITS	139,675.96	148,000.00	128,955.07	157,000.00
10-64-14	RECREATION DIRECTOR	.00	.00	.00	.00
10-64-23	TRAVEL & TRAINING	3,959.19	5,000.00	1,347.56	5,000.00
10-64-25	AUTO EXPENSE	21,490.63	20,000.00	23,682.64	15,000.00
10-64-26	EQUIP. SUPPLIES & MAINTENANCE	87,134.17	80,000.00	79,355.15	80,000.00
10-64-27	UTILITIES	102,887.91	100,000.00	104,435.94	100,000.00
10-64-30	TRASH REMOVAL	4,640.00	6,000.00	5,230.00	6,000.00
10-64-60	(SUNDRY - (REC. MASTER PLAN)	.00	.00	.00	.00
10-64-63	SUNDRY (TRAILS)	.00	.00	.00	.00
10-64-64	SUNDRY (SUMMER RECREATION)	.00	.00	.00	.00
10-64-65	SUNDRY - MAINT. CONT.	.00	.00	.00	.00
10-64-66	SUNDRY (4TH JULY EXPENSES)	11,108.73	25,000.00	17,462.36	25,000.00
10-64-67	SUNDRY (FIREWORKS)	.00	.00	.00	.00
10-64-70	CAPITAL OUTLAY	51,076.72	51,000.00	22,734.78	30,000.00
10-64-73	CAPITAL OUTLAY -J HAMBLIN PARK	.00	.00	.00	.00
10-64-74	CAPITAL OUTLAY-HAMBLIN (CITY)	.00	.00	.00	.00
10-64-81	YOUTH RECREATION	.00	.00	.00	.00
10-64-99	PARKS GENERAL	2,455.53	2,500.00	.00	.00
Total PARKS:		642,311.19	670,500.00	619,329.89	664,000.00
CEMETERY					
10-65-11	SALARIES	.00	.00	.00	.00
10-65-12	SALARIES (PART TIME)	.00	.00	.00	.00
10-65-13	EMPLOYEE BENEFITS	.00	.00	.00	.00
10-65-23	TRAVEL & TRAINING	.00	3,000.00	.00	3,000.00
10-65-25	AUTO EXPENSE	.00	.00	.00	.00
10-65-26	EQUIP. SUPPLIES & MAINTENANCE	2,107.80	10,000.00	11,526.21	10,000.00
10-65-27	UTILITIES	81.72	.00	860.94	.00
10-65-30	CEMETERY MONUMENTS	1,750.00	.00	.00	.00
10-65-40	CHEMICALS (CEMETERY)	.00	.00	.00	.00
10-65-65	Maint Contract	.00	.00	.00	.00
10-65-70	CAPITAL OUTLAY	.00	.00	.00	.00
10-65-80	LOT BUY BACKS	600.00	5,000.00	1,300.00	5,000.00
10-65-99	CEMETERY GENERAL	67.66	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
Total CEMETERY:		4,607.18	18,000.00	13,687.15	18,000.00
LIBRARY					
10-66-11	SALARIES	58,330.80	58,000.00	60,096.10	62,000.00
10-66-12	SALARIES (PART TIME)	55,212.60	55,000.00	53,742.23	60,000.00
10-66-13	EMPLOYEE BENEFITS	33,022.00	50,000.00	29,801.84	53,000.00
10-66-23	TRAVEL & TRAINING	1,422.23	1,500.00	120.00	1,000.00
10-66-24	OFFICE EXPENSE & SUPPLIES	6,121.15	7,500.00	2,962.88	7,500.00
10-66-26	EQUIP. SUPPLIES & MAINTENANCE	12,924.96	13,000.00	9,523.01	13,000.00
10-66-27	UTILITIES	13,348.11	13,000.00	15,592.28	14,000.00
10-66-34	CONTRACT SERVICES	.00	.00	.00	.00
10-66-35	COMPUTER MAINTENANCE CONTRACT	3,063.84	4,000.00	2,808.52	4,000.00
10-66-41	MAGAZINES & NEWSPAPERS	839.61	1,500.00	885.93	1,000.00
10-66-42	BOOKS	26,256.63	25,000.00	17,333.64	25,000.00
10-66-69	STATE LIBRARY GRANT EXPENDITUR	4,196.77	10,000.00	3,085.14	10,000.00
10-66-70	Program Development	2,556.22	7,500.00	7,146.17	7,500.00
10-66-99	LIBRARY DEPARTMENT	.00	.00	.00	.00
Total LIBRARY:		217,294.92	246,000.00	203,097.74	258,000.00
HERITAGE HOUSE					
10-67-12	SALARIES (PART TIME)	75,175.98	80,000.00	75,878.65	80,000.00
10-67-13	EMPLOYEE BENEFITS	5,076.87	6,500.00	7,571.27	7,500.00
10-67-14	LABOR	.00	.00	.00	.00
10-67-23	TRAVEL & TRAINING	2,313.38	2,200.00	2,429.69	2,500.00
10-67-26	EQUIP. SUPPLIES & MAINTENANCE	19,800.94	19,500.00	17,617.61	19,500.00
10-67-27	UTILITIES	11,100.72	14,000.00	11,403.76	14,000.00
10-67-34	CONTRACT SERVICES	.00	.00	.00	.00
10-67-58	HERITAGE MUSEUM EXPENSES	4,079.22	5,000.00	2,332.63	.00
10-67-60	HERITAGE HOUSE EXPENSES	.00	.00	.00	.00
10-67-63	HERITAGE DEVELOPMENT GRANT EXP	.00	.00	.00	.00
10-67-70	CAPITAL OUTLAY MUSEUM	23,106.65	25,000.00	.00	5,000.00
10-67-99	CAPITAL OUTLAY HOUSE	77.00	5,000.00	6,199.93	5,000.00
Total HERITAGE HOUSE:		140,730.76	157,200.00	123,433.54	133,500.00
COMMUNITY DEVELOPMENT					
10-68-60	MISC-WELCOM SIGN & POWER LINE	.00	.00	.00	.00
10-68-61	ARTS BOARD EXPENSES	5,220.49	10,000.00	9,524.68	10,000.00
10-68-65	SUNDRY (TREE COMMITTEE)	.00	.00	.00	5,000.00
10-68-66	SUNDRY (BEAUTIFICATION COMM)	.00	5,000.00	.00	5,000.00
10-68-67	MESA HILLS CDBG EXPENDITURES	.00	.00	.00	.00
10-68-68	SUNDRY (VOLUNTEER CENTER)	.00	.00	.00	.00
10-68-69	HOMLAND SECURITY	.00	.00	.00	.00
10-68-70	STORY TELLING GUILD	.00	.00	.00	.00
10-68-71	STORY TELLERS GUILD GRANTS	.00	.00	.00	.00
Total COMMUNITY DEVELOPMENT:		5,220.49	15,000.00	9,524.68	20,000.00
ECONOMIC DEVELOPMENT					
10-69-23	TRAVEL	.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
10-69-24	OFFICE EXPENSE & SUPPLIES	.00	.00	.00	.00
10-69-51	Special Events	8,870.46	20,000.00	20,076.53	20,000.00
10-69-52	DocUtah	.00	.00	.00	.00
10-69-53	Business of Art	.00	.00	.00	.00
10-69-54	C.E.B.A.	10,000.00	10,000.00	10,000.00	10,000.00
10-69-60	AMAZING EARTH FEST	.00	.00	.00	.00
10-69-64	SUNDRY (WEB PAGE DEVELOPMENT)	3,588.10	.00	.00	.00
10-69-65	SPECIAL EVENTS	.00	.00	.00	.00
10-69-66	ECONOMIC DEV. - DIRECTOR	.00	.00	.00	.00
10-69-67	ECONOMIC DEV. - Council	7,876.68	25,000.00	9,505.40	25,000.00
10-69-68	ECONOMIC DEV. - Mayor	9,405.32	10,000.00	4,000.99	10,000.00
10-69-99	ECON DEVELOP GENERAL	.00	.00	.00	.00
Total ECONOMIC DEVELOPMENT:		39,740.56	65,000.00	43,582.92	65,000.00
TRANSFERS					
10-70-11	TRANSFER TO CAPITAL PJCTS FUND	275,000.00	275,000.00	275,000.00	275,000.00
10-70-12	TRANSFER TO CAPITAL PJCTS FUND	.00	.00	.00	.00
10-70-21	TRANSFER TO DEBT SVC-FIRE TRK	.00	.00	.00	.00
10-70-23	TRANSFER TO DEBT SVC-P.W. BLDG	.00	.00	.00	.00
10-70-24	TRANSFER TO IMPACT FEE - PAYBK	.00	.00	.00	.00
10-70-25	TRANSFER TO CP KCR BRIDGE REP	.00	.00	.00	.00
10-70-31	Trans to W/S Fund - Payback	.00	.00	.00	.00
10-70-37	TRANSFER TO FIRE CAPITAL	.00	.00	170,000.00	170,000.00
10-70-45	TRANS TO DEBT SV-CLASS C TEA21	.00	.00	.00	.00
10-70-46	TRANSFER TO EXIST CAPIT REPAIR	25,000.00	25,000.00	25,000.00	25,000.00
10-70-49	TRANSFER TO IMPACT FEE FUND	163,976.80	165,000.00	.00	.00
10-70-50	Transfer to Recreation Fund	50,000.00	50,000.00	.00	.00
10-70-51	TRANS TO AIRPORT CAPITAL	20,000.00	20,000.00	.00	.00
10-70-52	TRANS TO TRANSPORTATION FUND	300,000.00	300,000.00	300,000.00	300,000.00
10-70-92	TRANSFER TO DEBT SVC	170,000.00	170,000.00	130,000.00	130,000.00
Total TRANSFERS:		1,003,976.80	1,005,000.00	900,000.00	900,000.00
TRANSFERS					
10-71-12	TRANSFER TO RECREATION FUND	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00
BUILDING INSPECTION Revenue Total:		7,234,499.46	6,552,750.00	6,519,473.82	6,362,500.00
BUILDING INSPECTION Expenditure Total:		6,607,322.16	7,069,200.00	6,510,877.03	6,911,500.00
Total BUILDING INSPECTION:		2,590,954.30	516,450.00-	1,972,373.79	549,000.00-

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
DEBT SERVICE FUND					
TAXES					
15-31-13	PROP TAX - G.O. BOND RETIREMNT	.00	.00	.00	.00
Total TAXES:		.00	.00	.00	.00
CHARGES FOR SERVICES					
15-34-50	RENT & LEASE-AIRPORT T HANGERS	.00	.00	.00	.00
15-34-51	RENT & LEASE-AIRPORT HANGER	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		.00	.00	.00	.00
MISCELLANEOUS					
15-36-15	INTEREST EARNED - KCR GUARANTY	.00	.00	.00	.00
15-36-21	TRAN FROM GF-TEA21 LOAN PMT	.00	.00	.00	.00
15-36-30	TRANSFER FROM G.F - FIRE TRUCK	.00	.00	.00	.00
15-36-33	TRANSFER FROM REC - SWIM POOL	80,000.00	80,000.00	122,000.00	122,000.00
15-36-34	TRANSFER FROM IMP. FEES - REC	.00	.00	.00	.00
15-36-35	TRANS FROM G.F. - P.U. BLDG.	170,000.00	170,000.00	130,000.00	130,000.00
15-36-36	TRANS. FROM W&S - P.U. BLDG.	.00	.00	.00	.00
15-36-52	TRAN STORMWATER	.00	.00	.00	.00
15-36-71	Trans. CP - Kanab Creek Bridge	.00	.00	.00	.00
15-36-90	DEBT PROCEEDS	.00	.00	.00	.00
Total MISCELLANEOUS:		250,000.00	250,000.00	252,000.00	252,000.00
LEASE PURCHASE EXPENSE					
15-71-82	LEASE PURCHASE - POLICE CARS	.00	.00	.00	.00
Total LEASE PURCHASE EXPENSE:		.00	.00	.00	.00
BOND INTERST EXPENSE					
15-73-79	PAYING AGENT FEES	.00	.00	.00	.00
15-73-80	CIB LOAN - DWNTOWN PJCT	7,900.33	10,000.00	7,600.51	10,000.00
15-73-81	SWIMMING POOL BOND - INT.	21,423.00	27,000.00	19,647.00	27,000.00
15-73-87	FIRE TRUCK LEASE PURCHASE-INT.	.00	.00	.00	.00
15-73-88	FIRE STATION BOND PMT. - INT.	.00	.00	.00	.00
15-73-89	PUBLIC WORKS BLDG. LOAN	.00	.00	.00	.00
15-73-91	STORM WATER/CIB 2013 - INT	.00	.00	.00	.00
15-73-92	2020 SALES TAX REF BONDS INT	.00	.00	.00	.00
Total BOND INTERST EXPENSE:		29,323.33	37,000.00	27,247.51	37,000.00
BOND PRINCIPAL EXPENSE					
15-74-70	CIB - Kanab Creek Bridge	.00	.00	.00	.00
15-74-80	CIB LOAN - DWNTOWN PJCT	20,000.00	20,000.00	21,000.00	20,000.00
15-74-81	SWIMMING POOL BOND - PRIN	96,000.00	96,000.00	98,000.00	95,000.00
15-74-87	FIRE TRUCK LEASE PURCHASE-PRIN	.00	.00	.00	.00
15-74-88	FIRE STATION BOND PMT. - PRIN.	.00	.00	.00	.00
15-74-89	PUBLIC WORKS BLDG. LOAN	.00	.00	.00	.00
15-74-91	STORM WATER/CIB 2013 - PRIN	.00	.00	.00	.00
15-74-92	2020 SALES TAX REF BONDS PRINC	.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
15-74-93	POLICE BUILDING - PRINCIPAL	61,609.22	65,000.00	.00	65,000.00
15-74-94	POLICE BUILDING - INTEREST	29,397.45	32,000.00	.00	35,000.00
15-74-99	BOND ISSUANCE COSTS	.00	.00	.00	.00
Total BOND PRINCIPAL EXPENSE:		207,006.67	213,000.00	119,000.00	215,000.00
CAPITAL PROJECT EXPENDITURES					
15-75-90	TRANSFER TO YEAR END FUND BAL.	.00	.00	.00	.00
Total CAPITAL PROJECT EXPENDITURES:		.00	.00	.00	.00
DEBT SERVICE FUND Revenue Total:		250,000.00	250,000.00	252,000.00	252,000.00
DEBT SERVICE FUND Expenditure Total:		236,330.00	250,000.00	146,247.51	252,000.00
Total DEBT SERVICE FUND:		13,670.00	.00	105,752.49	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
Wildland Fire					
Source: 30					
37-30-10	Wildland Revenue	20,624.08	25,000.00	19,148.62	60,000.00
37-30-15	TRANSFER FROM GENERAL FUND	.00	.00	170,000.00	170,000.00
Total Source: 30:		20,624.08	25,000.00	189,148.62	230,000.00
Source: 36					
37-36-10	Intrest Earned	7,192.00	6,000.00	6,226.83	5,000.00
37-36-90	Debt Proceeds	.00	.00	.00	.00
Total Source: 36:		7,192.00	6,000.00	6,226.83	5,000.00
Expense					
37-60-10	Equipment, Supplies & Maint	.00	.00	.00	.00
37-60-11	Salaries	.00	20,000.00	.00	20,000.00
37-60-13	Employee Benefits	.00	2,000.00	.00	2,000.00
37-60-20	Wildland Fire Expense	17,705.86	17,000.00	2,756.51	10,000.00
37-60-90	Capital Outlay	.00	.00	.00	.00
37-60-95	Capital Outlay	.00	.00	.00	.00
Total Expense:		17,705.86	39,000.00	2,756.51	32,000.00
Expense					
37-73-80	PRICIPAL PAYMENTS - FIRE TRUCK	38,295.31	38,500.00	39,367.59	38,000.00
37-73-81	INTEREST PAYMENTS - FIRE TRUCK	6,901.14	7,000.00	5,828.86	8,000.00
Total Expense:		45,196.45	45,500.00	45,196.45	46,000.00
Wildland Fire Revenue Total:		27,816.08	31,000.00	195,375.45	235,000.00
Wildland Fire Expenditure Total:		62,902.31	84,500.00	47,952.96	78,000.00
Total Wildland Fire:		35,086.23-	53,500.00-	147,422.49	157,000.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
Public Safety Fitness CIP					
38-1100	CASH ALLOCATION	.00	.00	.00	.00
Revenue					
38-30-10	Other Fund Transfers	.00	.00	.00	.00
Total Revenue:		.00	.00	.00	.00
Department: 54					
38-54-75	Capital Outlay	11,607.15	11,607.15	.00	.00
Total Department: 54:		11,607.15	11,607.15	.00	.00
Public Safety Fitness CIP Revenue Total:		.00	.00	.00	.00
Public Safety Fitness CIP Expenditure Total:		11,607.15	11,607.15	.00	.00
Total Public Safety Fitness CIP:		11,607.15-	11,607.15-	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
STORM WATER CIP					
39-1100	CASH ALLOCATION	1,216,836.90	.00	1,557,387.57	.00
39-1120	PTIF-STORM WA	.00	.00	.00	.00
Source: 30					
39-30-10	General Fund Transfer	300,000.00	300,000.00	300,000.00	300,000.00
39-30-15	CIB Loan & Grant	.00	.00	.00	.00
39-30-49	IMPACT FEES TRANSPORTATION	.00	.00	244,691.53	250,000.00
Total Source: 30:		300,000.00	300,000.00	544,691.53	550,000.00
Source: 33					
39-33-56	B&C Roads	549,942.37	550,000.00	566,023.15	400,000.00
39-33-57	County Sales Tax Roads	137,169.52	140,000.00	127,242.85	150,000.00
Total Source: 33:		687,111.89	690,000.00	693,266.00	550,000.00
Revenue Misc					
39-36-01	GRANT REVENUE	.00	.00	.00	.00
39-36-10	INTEREST EARNED	.00	.00	.00	.00
39-36-50	DEBT PROCEEDS	.00	.00	.00	.00
Total Revenue Misc:		.00	.00	.00	.00
Expenditures					
39-60-10	200 N Storm Cap. Improv.	.00	.00	.00	.00
39-60-20	Tom's Canyon Detention exp	.00	.00	.00	.00
39-60-30	Engineering fees	.00	.00	.00	.00
39-60-42	CLASS "C" ROADS (SIDEWALK)	3,786.91	10,000.00	2,090.76	50,000.00
39-60-44	CLASS "C" ROADS (PROJECTS)	591,461.45	700,000.00	391,855.72	500,000.00
39-60-65	STREET LIGHT UTILITY	39,590.29	40,000.00	22,706.32	40,000.00
39-60-71	CAPITAL OUTLAY (SIDEWALK)	.00	10,000.00	3,632.00	50,000.00
39-60-74	CAPITAL OUTLAY (CHIP SEAL)	56,992.38	75,000.00	.00	100,000.00
39-60-76	CAPITAL OUTLAY	.00	100,000.00	277,293.00	300,000.00
39-60-90	TRANSFERS OUT	.00	.00	.00	.00
Total Expenditures:		691,831.03	935,000.00	697,577.80	1,040,000.00
STORM WATER CIP Revenue Total:		987,111.89	990,000.00	1,237,957.53	1,100,000.00
STORM WATER CIP Expenditure Total:		691,831.03	935,000.00	697,577.80	1,040,000.00
Total STORM WATER CIP:		921,556.04-	55,000.00	1,017,007.84-	60,000.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
AIRPORT IMPROVEMENT CAP. PJCTS					
Source: 30					
40-30-10	FIRE STATION REMODEL	.00	.00	.00	.00
Total Source: 30:		.00	.00	.00	.00
TRANSFERS					
40-70-25	TRANSFERS TO OTHER FUNDS	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00
CAPITAL PROJECT EXPENDITURES					
40-75-30	Airport Terminal Construction	.00	.00	.00	.00
40-75-50	Project Management Expense	.00	.00	.00	.00
40-75-70	MISC. EXPENSES	.00	.00	.00	.00
Total CAPITAL PROJECT EXPENDITURES:		.00	.00	.00	.00
AIRPORT IMPROVEMENT CAP. PJCTS Revenue Total:		.00	.00	.00	.00
AIRPORT IMPROVEMENT CAP. PJCTS Expenditure Total:		.00	.00	.00	.00
Total AIRPORT IMPROVEMENT CAP. PJCTS:		.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
RECREATION - CAPITAL PROJECTS					
REVENUE					
41-30-11	TRANSFERS FROM GENERAL FUND	33,273.50-	.00	30,096.55-	.00
41-30-20	KANE COUNTY GRANT - TRAV CNL	6,000.00	.00	50,000.00	.00
41-30-30	RAP Tax	130,362.13	145,000.00	121,096.50	150,000.00
41-30-36	BASKETBALL	9,506.50	9,500.00	9,787.50	10,000.00
41-30-37	CANYONEERING	690.00	500.00	.00	.00
41-30-40	KANAB YOUTH FOOTBALL	9,438.50	8,000.00	7,189.00	8,000.00
41-30-41	Baseball Fees	21,947.50	22,000.00	19,913.50	17,500.00
41-30-42	Softball Fees	15,870.00	15,000.00	14,329.00	15,000.00
41-30-43	CHEER	.00	.00	.00	.00
41-30-44	CO-ED ADULT SOFTBALL	1,500.00	.00	525.00	.00
41-30-45	10-K REG FEES/DONATIONS	1,993.16	2,000.00	.00	3,500.00
41-30-46	CROSS COUNTRY	700.00	500.00	1,215.00	500.00
41-30-50	Soccer	3,090.00	3,000.00	8,880.00	4,500.00
41-30-55	Volleyball	3,500.00	3,500.00	3,190.00	3,000.00
41-30-56	YOGA	6,260.00	5,500.00	15,813.00	5,000.00
41-30-57	MISC EQUIPMENT REVENUE	.00	.00	.00	.00
41-30-60	Tennis Fees	1,350.00	2,000.00	.00	2,500.00
41-30-62	MOUNTAIN BIKING	130.00	.00	.00	.00
41-30-63	CONCESSIONS - HOT FOOD	.00	.00	.00	.00
41-30-64	Outdoor Rec	50,000.00	50,000.00	.00	.00
41-30-65	CONCESSIONS	240.00	250.00	300.00	.00
41-30-66	DONATIONS/EVENTS	30,000.00	30,000.00	60,000.00	30,000.00
41-30-67	Track & Field Fees	.00	.00	.00	.00
41-30-70	PROPERTY TAX - RECREATION	375,000.00	375,000.00	398,631.00	390,000.00
41-30-71	MISC RECREATION REV	.00	.00	210.00	.00
Total REVENUE:		634,304.29	671,750.00	680,982.95	639,500.00
REVENUE					
41-34-01	Pool Lessons	4,505.00	4,500.00	2,600.00	2,500.00
41-34-02	Pool Concessions	33,020.15	20,000.00	21,433.50	20,000.00
41-34-05	Pool Admissions	54,500.90	50,000.00	34,484.80	50,000.00
41-34-06	Pool Rentals	2,225.00	.00	25.00	.00
41-34-07	SWIM TEAM FEES	8,412.00	8,000.00	8,125.00	8,000.00
Total REVENUE:		102,663.05	82,500.00	66,668.30	80,500.00
MISCELLANEOUS					
41-36-05	INTEREST EARNED	.00	.00	.00	.00
41-36-10	INTEREST EARNED - REC. TAX	984.27	.00	801.37	.00
41-36-11	INTEREST EARNED - SKATE PARK	.00	.00	.00	.00
41-36-13	INTEREST EARNED-SWIM POOL LOAN	.00	.00	.00	.00
41-36-15	INTEREST EARNED -CIB POOL LOAN	.00	.00	.00	.00
41-36-16	INT EARNED (10-K)	.00	.00	.00	.00
41-36-17	INT EARNED JHM	.00	.00	.00	.00
41-36-20	DONATIONS	.00	.00	.00	.00
41-36-21	DONATIONS - STONE BENCHES	.00	.00	.00	.00
41-36-30	Skate Park Donations	.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
Total MISCELLANEOUS:		984.27	.00	801.37	.00
MISCELLANEOUS					
41-37-70	PROP TAX	.00	.00	.00	.00
Total MISCELLANEOUS:		.00	.00	.00	.00
CONTRIBUTIONA & TRANSFERS					
41-38-90	TRANSFERS FROM GENERAL FUND	50,000.00	50,000.00	.00	.00
41-38-91	TRANSFER FROM CLASS C ROADS	39,014.90	.00	.00	.00
41-38-95	TRANSFERS FROM YEAR END BALANC	.00	.00	.00	.00
41-38-97	FUND BALANCE TO APPROPRIATE	.00	.00	.00	.00
Total CONTRIBUTIONA & TRANSFERS:		89,014.90	50,000.00	.00	.00
RECREATION EXPENDITURES					
41-41-11	SALARIES	73,763.85	75,000.00	71,465.97	80,000.00
41-41-12	SALARIES (PART TIME)	63,923.71	60,000.00	61,091.61	64,000.00
41-41-13	EMPLOYEE BENEFITS	53,710.14	60,000.00	52,987.33	64,000.00
41-41-23	TRAVEL & TRAINING	711.31	.00	564.12	1,000.00
41-41-24	OFFICE EXPENSE & SUPPLIES	18,730.19	20,000.00	20,650.10	20,000.00
41-41-25	AUTO EXPENSE	.00	.00	.00	.00
41-41-26	EQUIP. SUPPLIES & MAINTENANCE	732.37	2,000.00	9.98	1,000.00
41-41-27	UTILITIES	4,689.91	.00	1,056.12	.00
41-41-37	CANYONEERING	7,500.00	.00	.00	.00
41-41-44	Adult Co-Ed Softball Expense	1,108.12	.00	493.52	.00
41-41-45	Softball Expense	.00	.00	.00	.00
41-41-46	CROSS COUNTRY EXPENSE	527.66	4,500.00	448.88	500.00
41-41-50	INSURENACE & BONDS	.00	.00	.00	.00
41-41-51	VOLLEYBALL EXPENSE	2,645.17	3,000.00	2,774.28	3,000.00
41-41-52	YOGA EXPENSE	5,239.92	5,500.00	9,613.77	5,000.00
41-41-53	Cheerleading	.00	.00	.00	.00
41-41-54	RECREATION CENTER EXPENSES	.00	.00	.00	.00
41-41-55	Basketball Expense	4,717.65	6,000.00	8,428.81	6,000.00
41-41-56	Baseball Expense	17,090.92	18,000.00	18,323.30	18,000.00
41-41-57	Soccer Expense	1,144.97	3,000.00	5,327.99	3,000.00
41-41-58	Tennis Expense	1,759.28	3,500.00	1,600.68	3,500.00
41-41-59	Football Expense	13,059.31	13,500.00	13,991.87	13,500.00
41-41-60	Heatstroker Baseball	3,019.97	3,000.00	5,356.15	.00
41-41-61	Heatstroker Softball	9,936.69	10,000.00	9,252.18	10,000.00
41-41-62	YOUTH WRESTLING	.00	.00	.00	.00
41-41-63	POOL OPERATIONS	159.92	.00	.00	.00
41-41-64	Outdoor Rec	.00	.00	.00	.00
41-41-65	MISC EQUIPMENT EXPENSE	3,716.73	10,000.00	22,571.08	.00
41-41-66	SPECIAL EVENTS	.00	.00	.00	.00
41-41-67	TRACK & FIELD EXPENSE	.00	.00	.00	.00
41-41-70	CAPITAL OUTLAY	65,001.48	140,000.00	100,318.03	150,000.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
Total RECREATION EXPENDITURES:		352,889.27	437,000.00	406,325.77	442,500.00
RECREATION EXPENDITURES					
41-47-30	10-K EXPENSES	2,605.59	2,500.00	1,079.85	3,500.00
Total RECREATION EXPENDITURES:		2,605.59	2,500.00	1,079.85	3,500.00
Swimming Pool					
41-50-11	Salaries	25,583.15	.00	485.23	.00
41-50-12	Lifeguards	65,348.16	80,000.00	84,138.67	90,000.00
41-50-13	Employee Costs	8,339.93	7,000.00	8,979.99	10,000.00
41-50-23	Travel/Training	43.00	1,500.00	.00	.00
41-50-26	Equipment/Supplies/Maint	28,289.07	30,000.00	51,081.12	30,000.00
41-50-27	Utilities	45,064.59	50,000.00	45,057.48	50,000.00
41-50-28	SWIM TEAM EXPENSES	1,738.41	4,000.00	.00	5,500.00
41-50-30	Chemicals	28,164.57	35,000.00	30,616.98	40,000.00
41-50-40	Concessions	20,620.90	12,000.00	7,838.13	15,000.00
41-50-50	Insurance	2,842.88	3,500.00	4,219.84	4,000.00
Total Swimming Pool:		226,034.66	223,000.00	232,417.44	244,500.00
Parks Maintenance					
41-60-11	Salaries	.00	.00	.00	.00
41-60-12	Part-time Salaries	.00	.00	.00	.00
41-60-13	Employee Benefits	.00	.00	.00	.00
41-60-23	Travel/Training	.00	.00	.00	.00
41-60-25	Auto	.00	.00	.00	.00
41-60-26	Equip/Supplies/Maint	.00	.00	.00	.00
41-60-27	Utilities	.00	.00	.00	.00
41-60-30	Trash Pick Up	.00	.00	.00	.00
41-60-65	Maint Contract	.00	.00	.00	.00
41-60-66	Landscape Maint. Cont.	.00	.00	.00	.00
41-60-67	Fireworks	.00	.00	.00	.00
Total Parks Maintenance:		.00	.00	.00	.00
CAPITAL PROJECT EXPENDITURES					
41-75-07	LEGAL SERVICES	.00	.00	.00	.00
41-75-08	ARCHITECTURAL SERVICES	.00	.00	.00	.00
41-75-09	ENGINEERING SERVICES	1,589.00	10,000.00	.00	.00
41-75-10	CONTINGENCIES	.00	.00	.00	.00
41-75-11	MISC. SERVICES	.00	.00	.00	.00
41-75-20	CONSTRUCTION - SWIMMING POOL	.00	.00	.00	.00
41-75-21	CONSTRUCTION - LITTLE LEAGUE	22,351.07	25,000.00	5,732.41	.00
41-75-22	CONSTRUCTION - PLAYGROUNDS	.00	.00	.00	.00
41-75-23	CONSTRUCTION - OLD MID SCHOOL	.00	.00	.00	.00
41-75-24	CONSTRUCTION - GOLF COURSE	.00	.00	.00	.00
41-75-25	CONSTRUCTION - SOFTBALL FIELDS	.00	.00	.00	.00
41-75-26	CONSTRUCTION - SKATE PARK	.00	.00	.00	.00
41-75-27	CONSTRUCTION - PARKS	96,811.66	100,000.00	.00	.00
41-75-28	CONSTRUCTIION - REC CENTER	.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
41-75-29	CONSTRUCTION - EAGLE PJCTS.	.00	.00	.00	.00
41-75-50	TRANSFER TO YR. END FUND BAL.	.00	.00	.00	.00
41-75-51	TRANSFER TO GENERAL FUND	.00	.00	.00	.00
41-75-90	TRANS TO SKATE PARK	.00	.00	.00	.00
41-75-95	TRANSFERS TO DEBT SERVICE FUND	80,000.00	80,000.00	122,000.00	122,000.00
41-75-99	TOTAL EXPENSES	.00	.00	.00	.00
Total CAPITAL PROJECT EXPENDITURES:		200,751.73	215,000.00	127,732.41	122,000.00
CAPITAL PROJECT EXPENDITURES					
41-80-35	Professional Fees	.00	.00	.00	.00
Total CAPITAL PROJECT EXPENDITURES:		.00	.00	.00	.00
RECREATION - CAPITAL PROJECTS Revenue Total:					
		826,966.51	804,250.00	748,452.62	720,000.00
RECREATION - CAPITAL PROJECTS Expenditure Total:					
		782,281.25	877,500.00	767,555.47	812,500.00
Total RECREATION - CAPITAL PROJECTS:		44,685.26	73,250.00-	19,102.85-	92,500.00-

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
AIRPORT CAPITAL IMPROVMENT					
REVENUE					
42-30-10	TRANSFERS FROM GENERAL FUND	20,000.00	20,000.00	.00	.00
42-30-35	MISCELLANEOUS	.00	.00	.00	.00
42-30-40	DONATIONS	.00	.00	.00	.00
Total REVENUE:		20,000.00	20,000.00	.00	.00
INTERGOVERNMENTAL REVENUES					
42-33-11	STATE GRANT - AIRPORT FENCING	17,806.97	20,000.00	264,277.32	450,000.00
42-33-30	FEDERAL GRANT - AIRPORT FENCE	309,034.35	310,000.00	1,960,284.64	2,500,000.00
42-33-40	MISCELLANEOUS GRANTS	20,000.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUES:		346,841.32	330,000.00	2,224,561.96	2,950,000.00
MISCELLANEOUS					
42-36-10	INTEREST EARNED	.00	.00	.00	.00
42-36-20	RENTS & LEASES	.00	.00	.00	30,000.00
42-36-50	FUEL SALES	.00	.00	240.00	200,000.00
Total MISCELLANEOUS:		.00	.00	240.00	230,000.00
CONTRIBUTIONS & TRANSFERS					
42-38-65	TRANSFERS FROM GENERAL FUND	.00	.00	.00	.00
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	.00	.00
CAPITAL PROJECT EXPENDITURES					
42-75-30	ENGINEERING FEES Master Plan	334,545.46	500,000.00	2,465,062.79	3,100,000.00
42-75-65	FUEL PURCHASE	.00	.00	.00	150,000.00
42-75-70	ADMINISTRATION	.00	.00	.00	.00
42-75-71	ARCHITECTURAL FEES	.00	.00	.00	.00
42-75-72	AIRPORT CONSTRUCTION EXP.	.00	.00	.00	.00
42-75-73	LEGAL FEES	.00	.00	.00	.00
42-75-79	CONSTRUCTIION - A.W.O.S.	.00	.00	.00	.00
42-75-80	CONSTRUCTION - RUNWAY REHAB	.00	.00	.00	.00
42-75-90	LAND PURCHASES	.00	.00	.00	.00
42-75-99	TOTAL TRANSFERS AND EXPENSES	.00	.00	.00	.00
Total CAPITAL PROJECT EXPENDITURES:		334,545.46	500,000.00	2,465,062.79	3,250,000.00
AIRPORT CAPITAL IMPROVMENT Revenue Total:		366,841.32	350,000.00	2,224,801.96	3,180,000.00
AIRPORT CAPITAL IMPROVMENT Expenditure Total:		334,545.46	500,000.00	2,465,062.79	3,250,000.00
Total AIRPORT CAPITAL IMPROVMENT:		32,295.86	150,000.00-	240,260.83-	70,000.00-

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
RECREATION - CAPITAL PROJECTS					
CONTRIBUTIONS & TRANSFERS					
43-38-90	FUND BALANCE TO APPROPRIATE	.00	.00	.00	.00
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	.00	.00
CAPITAL PROJECT EXPENDITURES					
43-75-10	Recreation Capital Expense	.00	.00	.00	.00
Total CAPITAL PROJECT EXPENDITURES:		.00	.00	.00	.00
RECREATION - CAPITAL PROJECTS Revenue Total:		.00	.00	.00	.00
RECREATION - CAPITAL PROJECTS Expenditure Total:		.00	.00	.00	.00
Total RECREATION - CAPITAL PROJECTS:		.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
Heritage House Bathrooms – Cap					
REVENUE					
44-30-71	Transfer from General Fund	.00	.00	.00	.00
44-30-72	Kane County Contribution	.00	.00	.00	.00
44-30-73	INTEREST INCOME	.00	.00	.00	.00
44-30-77	Heritage Council	.00	.00	.00	.00
44-30-78	Grants	.00	.00	.00	.00
44-30-79	Donations	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00
REVENUE					
44-38-80	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00
CAPITAL PROJECT EXPENDITURES					
44-75-71	ARCHITECTS FEES	.00	.00	.00	.00
44-75-72	LEGEL FEES	.00	.00	.00	.00
44-75-73	CONSTRUCTION EXPENSES - BLDG.	456.00	456.00	.00	.00
44-75-74	CONSTRUCTION EXPENSES - ROADS	.00	.00	.00	.00
44-75-75	PROFESSIONAL FEES	.00	.00	.00	.00
44-75-77	EQUIPMENT	.00	.00	.00	.00
44-75-79	MISC. EXPENSES	.00	.00	.00	.00
44-75-90	TRANSFER TO YEAR END FUND BAL.	.00	.00	.00	.00
Total CAPITAL PROJECT EXPENDITURES:		456.00	456.00	.00	.00
Heritage House Bathrooms – Cap Revenue Total:					
		.00	.00	.00	.00
Heritage House Bathrooms – Cap Expenditure Total:					
		456.00	456.00	.00	.00
Total Heritage House Bathrooms – Cap:					
		456.00-	456.00-	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
Capital Projects					
REVENUE					
45-30-10	Property Tax	.00	.00	.00	.00
45-30-72	TRANS FROM GEN FUND	275,000.00	275,000.00	275,000.00	275,000.00
45-30-74	DONATIONS - MISCELLANEOUS	.00	.00	.00	.00
45-30-75	LIB-NEW BLDG. FURNISHINGS	.00	.00	.00	.00
45-30-76	LIB-NEW BLDG. FURNISHINGS	.00	.00	.00	.00
45-30-77	TRANS FROM IMPACT FEES	100,771.83	150,000.00	.00	600,000.00
45-30-79	RECIPTS - SALE OF OLD FIRE ST.	.00	.00	.00	.00
Total REVENUE:		375,771.83	425,000.00	275,000.00	875,000.00
INTERGOVERNMENTAL REVENUES					
45-33-10	GRANT - C.D.B.G.	.00	.00	.00	.00
45-33-40	GRANTS - STATE LIBRARY	.00	.00	.00	.00
45-33-41	GRANTS - STATE OF UTAH	.00	.00	.00	.00
45-33-42	GRANT - R.C.&D.	.00	.00	.00	.00
45-33-43	GRANTS FEDERAL	.00	583,587.00	.00	.00
Total INTERGOVERNMENTAL REVENUES:		.00	583,587.00	.00	.00
FINES & FORFEITURES					
45-35-80	MISC. REVENUE	.00	.00	.00	.00
Total FINES & FORFEITURES:		.00	.00	.00	.00
MISCELLANEOUS					
45-36-10	INTEREST EARNED	40,717.29	40,000.00	33,593.36	30,000.00
45-36-70	BOND RECEIPTS	.00	.00	.00	.00
45-36-75	TRANSFER G.F. - 1% SALES TAX	.00	.00	.00	.00
45-36-90	GRANTS - COLOR COUNTRY R.C.&D.	.00	.00	.00	.00
Total MISCELLANEOUS:		40,717.29	40,000.00	33,593.36	30,000.00
CAPITAL PROJECT EXPENDITURES					
45-75-31	New City Office	.00	.00	.00	.00
45-75-35	IFFP Plan	.00	.00	.00	.00
45-75-49	Police Department	.00	.00	.00	.00
45-75-70	Fire Capital	.00	.00	.00	.00
45-75-71	Ranchos Park	24,368.00	200,000.00	674,995.96	1,000,000.00
45-75-72	ENGINEERING EXPENSES	.00	.00	.00	.00
45-75-73	Airport	.00	700,000.00	.00	700,000.00
45-75-74	Pool	24,000.00	60,000.00	.00	.00
45-75-75	Heritage House	.00	.00	.00	.00
45-75-77	R.C.&D. EQUIP. & SUPPLIES	.00	.00	.00	.00
45-75-78	LIBRARY	.00	.00	.00	.00
45-75-79	Skate Park	.00	.00	.00	.00
45-75-85	IFFP Plan	.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
	Total CAPITAL PROJECT EXPENDITURES:	48,368.00	960,000.00	674,995.96	1,700,000.00
	Capital Projects Revenue Total:	416,489.12	1,048,587.00	308,593.36	905,000.00
	Capital Projects Expenditure Total:	48,368.00	960,000.00	674,995.96	1,700,000.00
	Total Capital Projects:	368,121.12	88,587.00	366,402.60-	795,000.00-

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
Revenue					
Source: 30					
46-30-10	Property Tax	.00	.00	.00	.00
Total Source: 30:		.00	.00	.00	.00
MISCELLANEOUS					
46-36-10	INTEREST EARNED	.00	.00	.00	.00
Total MISCELLANEOUS:		.00	.00	.00	.00
MISCELLANEOUS					
46-38-80	TRANSFER FROM GENERAL FUND	25,000.00	25,000.00	25,000.00	25,000.00
Total MISCELLANEOUS:		25,000.00	25,000.00	25,000.00	25,000.00
CAPITAL PROJECT EXPENDITURES					
46-75-70	MISC. EXPENSES	.00	.00	.00	.00
46-75-71	ENGINEERING & ARCHITECT FEES	.00	.00	.00	.00
46-75-80	Transfer to Debt Service	.00	.00	.00	.00
46-75-85	Transfer to General Fund	.00	.00	.00	.00
46-75-90	TRANSFER TO YEAR END FUND BAL.	.00	.00	.00	.00
46-75-99	BRIDGE REPLACEMENT GENERAL	.00	.00	.00	.00
Total CAPITAL PROJECT EXPENDITURES:		.00	.00	.00	.00
Revenue Revenue Total:		25,000.00	25,000.00	25,000.00	25,000.00
Revenue Expenditure Total:		.00	.00	.00	.00
Total Revenue:		25,000.00	25,000.00	25,000.00	25,000.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
JH Park Expansion					
Source: 33					
47-33-50	GARDNER FOUNDATION	.00	.00	.00	.00
Total Source: 33:		.00	.00	.00	.00
Source: 36					
47-36-10	INTEREST EARNED	.00	.00	.00	.00
Total Source: 36:		.00	.00	.00	.00
Source: 38					
47-38-80	TRANS FROM GEN FUND	.00	.00	.00	.00
Total Source: 38:		.00	.00	.00	.00
Department: 75					
47-75-75	CONSTRUCTION EXPENSES	14,486.00	14,486.00	.00	.00
Total Department: 75:		14,486.00	14,486.00	.00	.00
JH Park Expansion Revenue Total:		.00	.00	.00	.00
JH Park Expansion Expenditure Total:		14,486.00	14,486.00	.00	.00
Total JH Park Expansion:		14,486.00-	14,486.00-	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
IMPACT FEES FUND					
Source: 30					
49-30-72	TRANSFERS FROM GENERAL FUND	76,056.97	.00	.00	.00
Total Source: 30:		76,056.97	.00	.00	.00
FEES					
49-32-12	IMPACT FEES - PUBLIC SAFETY	234,919.96	130,000.00	211,492.30	100,000.00
49-32-14	IMPACT FEES - TRANSPORTATION	362,976.53	280,000.00	.00	250,000.00
49-32-16	IMPACT FEES - PARKS & REC	162,882.91	150,000.00	172,901.82	120,000.00
49-32-17	IMPACT FEES - Sewer	.00	.00	.00	.00
49-32-18	IMPACT FEES - STORM WATER	.00	.00	.00	.00
49-32-40	IMPACT FEE- Water	.00	.00	.00	.00
Total FEES:		760,779.40	560,000.00	384,394.12	470,000.00
MISCELLANEOUS					
49-36-10	INTEREST EARNED - IMPACT FEES	75,357.40	30,000.00	22,417.33	.00
Total MISCELLANEOUS:		75,357.40	30,000.00	22,417.33	.00
MISCELLANEOUS					
49-38-80	TRANSFER FROM GF - REPAY	.00	.00	.00	.00
49-38-90	FUND BALANCE TO APPROPRIATE	.00	.00	.00	.00
Total MISCELLANEOUS:		.00	.00	.00	.00
LEASE EXPENSE					
49-71-10	TRANSFERS TO GENERAL FUND:	.00	.00	.00	.00
49-71-11	TRANSFER TO GF - PUBLIC SAFETY	.00	25,000.00	.00	500,000.00
49-71-12	TRANSFER TO RECREATION FUND	39,014.90	.00	.00	.00
49-71-13	TRANSFER TO GF - STREETS	.00	.00	.00	500,000.00
49-71-14	TRANSFER TO G.F. - STORM WATER	.00	.00	.00	.00
49-71-45	TRANSFER TO CAP PROJECT FUND	100,771.83	150,000.00	.00	600,000.00
Total LEASE EXPENSE:		139,786.73	175,000.00	.00	1,600,000.00
CAPITAL PROJECT EXPENDITURES					
49-75-70	CAPITAL EXP. (CAP. FAC. REPT)	.00	.00	.00	.00
49-75-71	Public Safety Capital Expend	.00	.00	.00	.00
49-75-72	TRANSFER DEBT SVC FD - FIRE DP	.00	.00	.00	.00
49-75-73	TRANS TO G.F.(FLOOD CONTROL)	.00	.00	.00	.00
49-75-74	TRANSFER DEBT SVC FD - STREETS	.00	.00	.00	.00
49-75-76	TRANSFER DEBT SVC FD - PARKS	.00	.00	.00	.00
49-75-77	TRANSFER TO CAP PROJ FUND	.00	.00	.00	.00
49-75-80	Transfer to CIPF	.00	.00	.00	.00
49-75-90	TRANSFERS TO YEAR END FUND BAL	.00	.00	.00	.00
Total CAPITAL PROJECT EXPENDITURES:		.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
	TRANSFERS Revenue Total:	912,193.77	590,000.00	406,811.45	470,000.00
	TRANSFERS Expenditure Total:	139,786.73	175,000.00	.00	1,600,000.00
	Total TRANSFERS:	772,407.04	415,000.00	406,811.45	1,130,000.00-

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
WATER & SEWER UTILITY FUND					
Source: 36					
51-36-01	GRANT REVENUE	.00	.00	.00	.00
Total Source: 36:		.00	.00	.00	.00
OPERATING REVENUE					
51-37-10	METERED WATER SALES	1,887,213.18	1,800,000.00	1,756,654.86	1,800,000.00
51-37-30	Sewer Sales	532,856.36	500,000.00	505,787.51	500,000.00
51-37-41	IMPACT FEES - WATER CONNECTION	323,830.80	200,000.00	121,078.02	180,000.00
51-37-42	TIME & MATERIALS - WATER CONN.	36,692.06	35,000.00	169,245.75	50,000.00
51-37-45	RE-CONNECT FEES	4,430.00	4,500.00	150.00	.00
51-37-50	CONNECTION FEES - SEWER	.00	.00	.00	.00
51-37-52	TIME & MATERIALS - SEWER CONN.	11,810.93	12,000.00	4,847.42	30,000.00
51-37-53	PENALTY & FORFEIT	71,318.43	65,000.00	96,764.79	40,000.00
51-37-54	IMPACT FEES - SEWER CONNECTION	162,576.30	110,000.00	54,014.09	100,000.00
51-37-80	SALE OF MATERIALS & SUPPLIES	.00	.00	.00	.00
51-37-90	SUNDRY REVENUE	.00	.00	11,688.45	.00
51-37-95	ON LINE CONVENIENCE FEES	.00	.00	.00	.00
Total OPERATING REVENUE:		3,030,728.06	2,726,500.00	2,720,230.89	2,700,000.00
NON-OPERATING REVENUE					
51-39-10	INTEREST EARNED	.00	.00	.00	.00
51-39-11	INT. EARNED- EQUIP. REPLACE	30,932.63	30,000.00	30,512.32	25,000.00
51-39-17	INT EARNED- 98 REFIN. ACCOUNTS	5,975.64	5,000.00	4,865.17	5,000.00
51-39-19	INT. EARNED- 88 WTR RES. R&R	.00	.00	.00	.00
51-39-20	INT. EARNED- 88 WATER RES DEBT	44,735.92	40,000.00	36,422.50	30,000.00
51-39-35	TRANS FROM G.F. - P.U. BLDG.	.00	.00	.00	.00
51-39-50	INT. EARNED- 88 WTR RESRS RES.	.00	.00	.00	.00
51-39-60	INT. EARNED- W & S SYSTEM RES.	27,392.10	25,000.00	22,301.75	20,000.00
51-39-61	INT. EARNED - PTIF ESCROW ACT	.00	.00	.00	.00
51-39-62	CAPITAL CONTRIBUTION	.00	.00	.00	.00
51-39-67	FUND BAL. TO APP. - IMP. FEES	.00	.00	.00	.00
51-39-69	WATER CONS. DIST. (REIMBURSE)	.00	.00	.00	.00
51-39-70	SUNDRY NON-OPERATING REVENUE	.00	.00	.00	.00
51-39-73	STATE GRANT - UDOT WATER LINE	.00	.00	.00	.00
51-39-75	STATE GRANT - CIB (MESA HILLS)	.00	.00	.00	.00
51-39-76	STATE GRANT - RDFG MESA HILLS	.00	.00	.00	.00
51-39-78	FED. GRANT - H.L. SECURITY	.00	.00	.00	.00
51-39-80	LEASE PURCHASE - PW MAINT BLDG	.00	.00	.00	.00
51-39-90	BEG FD BAL TO APPROPRIATE	.00	.00	.00	.00
Total NON-OPERATING REVENUE:		109,036.29	100,000.00	94,101.74	80,000.00
Department: 63					
51-63-30	TRANSFERS IN	52,060.27-	.00	.00	.00
Total Department: 63:		52,060.27-	.00	.00	.00
UTILITY - ADMINISTRATIVE					
51-80-11	SALARIES	373,595.20	350,000.00	354,213.15	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
51-80-12	SALARIES (PART TIME)	.00	.00	.00	.00
51-80-13	EMPLOYEE BENEFITS	223,489.15	210,000.00	180,880.58	.00
51-80-15	SALARY (MAYOR & COUNCILMEM)	.00	.00	.00	.00
51-80-20	MAINTENANCE (COMPUTER CONTRAT)	16,054.00	18,000.00	14,497.50	15,000.00
51-80-21	SUBSCRIPTION & MEMBERSHIPS	840.56	3,500.00	2,799.00	3,500.00
51-80-23	TRAVEL & TRAINING	11,385.29	15,000.00	12,554.71	15,000.00
51-80-24	OFFICE EXPENSE & SUPPLIES	21,518.65	25,000.00	21,136.74	35,000.00
51-80-25	AUTO EXPENSE	3,027.90	10,000.00	16,688.45	10,000.00
51-80-27	UTILITIES	2,678.32	50,000.00	9,664.50	5,000.00
51-80-29	RENTS & LEASES	.00	.00	.00	.00
51-80-33	ENGINEER SERVICES	.00	30,000.00	819.25	30,000.00
51-80-35	PROFESSIONAL & TECHNICAL SVCS	16,231.11	15,000.00	6,369.35	8,000.00
51-80-47	DEPARTMENT SUPPLIES	5,903.70	30,000.00	6,125.00	10,000.00
51-80-50	INSURANCE & SURITY BONDS	30,981.47	35,000.00	34,588.28	35,000.00
51-80-55	DEPRECIATION	442,479.29	300,000.00	.00	300,000.00
51-80-57	UTILITY BILLING EXPENSE	19,694.92	20,000.00	21,734.23	25,000.00
51-80-65	SICK LEAVE REIMBURSEMENT FUND	.00	.00	.00	.00
51-80-70	CAPITAL OUTLAY	60,743.00-	.00	.00	.00
Total UTILITY - ADMINISTRATIVE:		1,107,136.56	1,111,500.00	682,070.74	491,500.00
POWER AND PUMPING					
51-81-20	MAINTENANCE (WELLS)	.00	65,000.00	17,107.76	65,000.00
51-81-24	OFFICE EXPENSE & SUPPLIES	.00	.00	.00	.00
51-81-27	UTILITIES	75,448.02	90,000.00	92,466.21	90,000.00
51-81-33	ENGR & PROFESSIONAL FEES	14,814.25	15,000.00	2,186.69	20,000.00
51-81-47	DEPARTMENT SUPPLIES	4,744.66	.00	3,094.00	.00
51-81-49	PIPES & PARTS	11.74	50,000.00	8,596.34	50,000.00
51-81-65	WELL DEVELOPMENT	.00	.00	.00	.00
51-81-70	CAPITOL OUTLAY	65,310.25	100,000.00	.00	500,000.00
Total POWER AND PUMPING:		160,328.92	320,000.00	123,451.00	725,000.00
TRANSMISSION & DISTRIBUTION					
51-82-25	AUTO EXPENSE	14,710.81	40,000.00	13,745.44	40,000.00
51-82-26	EQUIPMENT SUPPLIES & MAINTENAN	150,249.89	200,000.00	182,832.15	200,000.00
51-82-29	RENTS & LEASES (RADIO TRANS.)	.00	5,000.00	.00	.00
51-82-40	CHEMICALS	4,508.62	5,000.00	1,698.60	5,000.00
51-82-49	PIPE & PARTS	130,902.45	95,000.00	107,716.07	90,000.00
51-82-65	SUNDRY (WATER DAMAGE CLAIMS)	5,000.00	.00	1,860.00	.00
51-82-70	CAPITAL OUTLAY	.00	.00	86,513.40	.00
51-82-71	CAPITAL OUTLAY - MESA HILLS	.00	.00	.00	.00
51-82-72	New BLM Improvements	.00	.00	.00	.00
Total TRANSMISSION & DISTRIBUTION:		305,371.77	345,000.00	394,365.66	335,000.00
SEWER PLANT					
51-83-11	SALARIES	172,964.79	185,000.00	184,138.77	200,000.00
51-83-12	SALARIES (PART TIME)	.00	.00	.00	.00
51-83-13	EMPLOYEE BENEFITS	110,638.67	120,000.00	117,075.32	150,000.00
51-83-26	EQUIPMENT SUPPLIES & MAINTENAN	26,922.01	50,000.00	13,105.87	50,000.00
51-83-27	UTILITIES	272.65	.00	3,017.04	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
51-83-34	CONTRACT SVCS. (SEWER LINE CL)	.00	30,000.00	39,216.84	30,000.00
51-83-35	PROFESSIONSL & TECHNICAL SVCS	2,886.25	5,000.00	3,953.75	.00
51-83-40	CHEMICALS	.00	10,000.00	.00	10,000.00
51-83-65	SUNDRY (SEWER DAMAGE CLAIMS)	.00	.00	6,011.32	.00
51-83-70	CAPITAL OUTLAY	.00	.00	1,200.00	700,000.00
Total SEWER PLANT:		313,684.37	400,000.00	367,718.91	1,140,000.00
NON-OPERATING EXPENDITURES					
51-95-21	BOND INT (88 WTR RES. RL4190)	82,379.48	200,000.00	159,500.00	200,000.00
51-95-22	BOND INT (92 WTR RES RL4500)	.00	.00	.00	.00
51-95-23	BOND INT (97 WTR RES RL5180)	.00	.00	.00	.00
51-95-24	BOND INT (98 WTR TAXABL ZION)	.00	.00	.00	.00
51-95-25	INTEREST EXP. PW. BLDG.	.00	.00	.00	.00
51-95-31	BOND PRIN (88 WTR RES RL4190)	.00	.00	.00	.00
51-95-32	BOND PRIN (92 WTR RES RL4500)	.00	.00	.00	.00
51-95-33	BOND PRIN (98 WTR RESRL5180)	.00	.00	.00	.00
51-95-34	BOND PRIN (98 WTR TAXABL ZION)	.00	.00	.00	.00
51-95-40	Payment to WKCWCD	50,000.00	50,000.00	50,000.00	50,000.00
51-95-51	BOND ESCROW EXPENSES	.00	.00	.00	.00
51-95-55	WATER CONS DIST WATER LINE PMT	.00	.00	.00	.00
51-95-56	WELL DEVELOPMENT (WEST FORK)	.00	.00	.00	.00
51-95-58	KCR WATER TANK PJCT. 98-ENGR.	.00	.00	.00	.00
51-95-60	TRANSFERS TO DEBT SVC. FUND	.00	.00	.00	.00
51-95-63	TRANS. GEN. FD - ALLOWABLE IF	.00	.00	.00	.00
51-95-64	TRANSFERS TO GENERAL FUND	.00	.00	.00	.00
51-95-66	TRANSFERS TO W&S IMP. FEE RES.	.00	.00	.00	.00
51-95-67	TRANSFER TO FUND BALANCE	.00	.00	.00	.00
51-95-68	UNCOLLECTABLE ACCOUNTS	.00	.00	.00	.00
51-95-69	MISC. NON-OPERATING EXP.	.00	.00	.00	.00
51-95-71	CAPITAL OUTLAY - UDOT WTR LINE	.00	.00	.00	.00
51-95-72	CAPITAL EXP. - WATER SYSTEM	.00	.00	.00	.00
51-95-74	CAPITAL EXP. - SEWER SYSTEM	.00	.00	.00	.00
51-95-75	CAPITAL EXP. - NEW YARD CONST.	.00	.00	.00	.00
51-95-86	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00
51-95-88	IFFP PLAN	7,275.00-	.00	.00	.00
51-95-90	CAPITAL OUTLAY	7,275.00	200,000.00	291,683.00	200,000.00
Total NON-OPERATING EXPENDITURES:		132,379.48	450,000.00	501,183.00	450,000.00
WATER & SEWER UTILITY FUND Revenue Total:		3,139,764.35	2,826,500.00	2,814,332.63	2,780,000.00
WATER & SEWER UTILITY FUND Expenditure Total:		1,966,840.83	2,626,500.00	2,068,789.31	3,141,500.00
Total WATER & SEWER UTILITY FUND:		1,172,923.52	200,000.00	745,543.32	361,500.00-

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
Fund: 52					
Source: 36					
52-36-33	TRANSFER FROM IMPACT FEES	.00	.00	.00	.00
52-36-34	TRANSFERS IN	35,859.56	.00	.00	.00
Total Source: 36:		35,859.56	.00	.00	.00
Source: 37					
52-37-10	Storm Water Fees	592,779.33	600,000.00	554,137.29	580,000.00
52-37-15	Time & Materials- Stormwater	.00	.00	.00	.00
52-37-20	Sale of Materials and Supplies	.00	.00	.00	.00
52-37-25	Sundry Revenue	.00	.00	.00	.00
52-37-41	STORM WATER IMPACT FEES	201,330.09	170,000.00	101,422.68	160,000.00
Total Source: 37:		794,109.42	770,000.00	655,559.97	740,000.00
Source: 39					
52-39-10	Intrest Earned	9,464.17	10,000.00	7,705.44	.00
Total Source: 39:		9,464.17	10,000.00	7,705.44	.00
Department: 80					
52-80-11	Salaries	179,877.66	185,000.00	184,138.68	195,000.00
52-80-13	Benefits	110,772.28	130,000.00	117,192.96	140,000.00
52-80-23	Travel & Training	.00	10,000.00	.00	10,000.00
52-80-24	Office Expense & Supplies	3,541.15	.00	.00	.00
52-80-25	Auto Expense	.00	5,000.00	392.56	5,000.00
52-80-33	Engineer Services	77,187.65	100,000.00	24,095.00	100,000.00
52-80-47	Department Supplies	59,224.38	60,000.00	4,946.44	50,000.00
52-80-50	Insurance & Surity Bonds	.00	20,000.00	.00	20,000.00
52-80-55	Depreciation	105,517.65	95,000.00	.00	95,000.00
52-80-65	Utility Billing Expense	.00	15,000.00	.00	15,000.00
52-80-75	Capital Outlay	18,558.34	200,000.00	114,934.00	500,000.00
52-80-92	TRANSFER TO DEBT SVC	.00	.00	.00	.00
Total Department: 80:		554,679.11	820,000.00	445,699.64	1,130,000.00
Fund: 52 Revenue Total:		839,433.15	780,000.00	663,265.41	740,000.00
Fund: 52 Expenditure Total:		554,679.11	820,000.00	445,699.64	1,130,000.00
Total Fund: 52:		284,754.04	40,000.00-	217,565.77	390,000.00-

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
ELECTRIC UTILITY FUND					
NON-OPERATING EXPENDITURES					
53-95-33	LOAN PRINCIPAL EXPENSE - UAMPS	.00	.00	.00	.00
53-95-79	CAPTIAL OUTLAY (NATURAL GAS)	.00	.00	.00	.00
Total NON-OPERATING EXPENDITURES:		.00	.00	.00	.00
ELECTRIC UTILITY FUND Expenditure Total:		.00	.00	.00	.00
Total ELECTRIC UTILITY FUND:		.00	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
CEMETERY PERPETUAL CARE FUND					
REVENUE					
70-30-05	CEMETERY PERPETUAL CARE PMTS	8,000.00	11,000.00	18,625.00	15,000.00
70-30-10	INT. EARNED- PERPETUAL CARE	12,396.71	12,000.00	10,122.12	10,000.00
Total REVENUE:		20,396.71	23,000.00	28,747.12	25,000.00
LICENSES AND PERMITS					
70-32-10	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
70-32-90	FUND BALANCE TO APPROPRIATE	.00	.00	.00	.00
Total LICENSES AND PERMITS:		.00	.00	.00	.00
EXPENDITURES					
70-40-10	PERPETUAL CARE EXPENSES	.00	.00	.00	.00
70-40-42	BAD DEBT EXPENSE	.00	.00	.00	.00
70-40-50	TRANSFERS TO GF (CEM CAP PJCT)	.00	.00	.00	.00
70-40-70	TRANSFER TO OTHER FUNDS	.00	.00	.00	.00
70-40-71	CAPITAL OUTLAY	.00	50,000.00	.00	250,000.00
70-40-90	FUND BALANCE TO APPROPRIATE	.00	.00	.00	.00
70-40-99	TOTAL PERPEUTAL CARE EXPENSES	.00	.00	.00	.00
Total EXPENDITURES:		.00	50,000.00	.00	250,000.00
EXPENDITURES					
70-95-67	TRANSFER TO FUND BALANCE	.00	.00	.00	.00
Total EXPENDITURES:		.00	.00	.00	.00
CEMETERY PERPETUAL CARE FUND Revenue Total:		20,396.71	23,000.00	28,747.12	25,000.00
CEMETERY PERPETUAL CARE FUND Expenditure Total:		.00	50,000.00	.00	250,000.00
Total CEMETERY PERPETUAL CARE FUND:		20,396.71	27,000.00-	28,747.12	225,000.00-

Account Number	Account Title	2024-25 Prior year Actual	2024-25 Prior year Budget	2025-26 Current year Actual	2025-26 Current year Budget
GENERAL LONG TERM DEBT ACC GRP					
95-2550	STORM DRAIN CIB LOAN	.00	.00	.00	.00
Total GENERAL LONG TERM DEBT ACC GRP:		.00	.00	.00	.00
Grand Totals:		4,342,016.43	103,162.15-	2,006,442.31	3,371,000.00-

Mayor
Colten Johnson
City Council
Arlon Chamberlain
Steven Shrope
Chris Heaton
Boyd Corry
Peter Banks



KANAB
—UTAH—

City Manager
Kyler Ludwig
City Attorney
Kent Burggraaf
City Recorder
Celeste Cram
City Treasurer
Danielle Ramsay

PUBLIC NOTICE
Kanab City – FY2026 Budget Amendment

The Kanab City Council will hold a public hearing on Tuesday, June 23, 2026, at 6:30 p.m. in the Kanab City Council Chambers, 26 North 100 East, Kanab, Utah.

The purpose of the public hearing is to receive public comment regarding proposed amendments to the Fiscal Year 2026 Budget prior to the close of the fiscal year. The proposed amendments may include adjustments to revenues, expenditures, transfers, capital projects, and other budgetary items necessary to accurately reflect the financial operations of Kanab City for Fiscal Year 2026.



— A Western Classic —

Mayor
Colten Johnson
City Council
Arlon Chamberlain
Steven Shrope
Chris Heaton
Boyd Corry
Peter Banks



City Manager
Kyler Ludwig
City Attorney
Kent Burggraaf
City Recorder
Celeste Cram
City Treasurer
Danielle Ramsay

DATE: June 23, 2026
TO: Mayor and City Council
SUBJECT: FY27 Budget Approval
PREPARED BY: Kyler Ludwig, City Manager

Background:

Utah law requires municipalities to adopt an annual budget prior to the beginning of the fiscal year. The City Council previously reviewed and adopted the FY2027 Tentative Budget, which was prepared through coordination with department heads and staff and reflects anticipated operational needs, infrastructure investments, public safety priorities, and long-term financial planning.

Following publication of the tentative budget, staff continued evaluating revenue projections, expenditure estimates, and year-end financial activity. Updated sales tax forecasts prepared by Econowest Associates through the Utah League of Cities and Towns indicate stronger sales tax performance than originally anticipated during tentative budget preparation. Staff has also completed additional review of FY2026 estimated revenues and expenditures as part of the budget amendment process.

Analysis:

The FY2027 Final Budget reflects a balanced approach to maintaining core City services while continuing investment in infrastructure, public safety, employee retention, and long-term capital planning.

Major budget priorities include:

- Public Safety – Continued support for Police and Fire Department operations, including compensation adjustments intended to improve recruitment and retention, replacement of police vehicles, and long-term capital planning for future apparatus needs.
- Employee Retention – An anticipated 2.9% compensation increase, including merit-based adjustments tied to performance, to support workforce stability and retention.
- Capital Improvements – Continued funding for the Jacob Hamblin Park Expansion Project, Ranchos Park planning, City Office facility improvements, transportation infrastructure projects, and utility system improvements.
- Transportation Infrastructure – Ongoing roadway preservation efforts, Streets Department facility construction, Kanab Creek improvements near 10th West, and continued design work associated with the future 1100 South corridor expansion.

– A Western Classic –

Mayor**Colten Johnson****City Council****Arlon Chamberlain****Steven Shrope****Chris Heaton****Boyd Corry****Peter Banks****City Manager****Kyler Ludwig****City Attorney****Kent Burggraaf****City Recorder****Celeste Cram****City Treasurer****Danielle Ramsay**

• Water, Sewer, and Stormwater Utilities – Advancement of West Fork Well #5, sewer infrastructure improvements, completion of the sewer rake project, and environmental assessment work associated with the Tom’s Canyon and Pugh Canyon drainage projects. Revenue projections remain conservative due to slowing development activity and uncertainty in certain sales tax categories. Property tax revenues are expected to increase modestly, and the budget does not include a proposed property tax increase. Development-related revenues are projected to decline as construction activity continues to moderate. Updated sales tax forecasts incorporated into the final budget provide a more favorable outlook than originally anticipated in the tentative budget.

The FY2026 Budget Amendment adjusts current-year estimates to reflect actual operational conditions and year-end financial activity. The proposed FY2027 Final Budget includes several minor revisions from the tentative budget based upon updated revenue forecasts and expenditure estimates.

Legal:

Public hearings for the FY2026 Budget Amendment and FY2027 Final Budget have been properly noticed and advertised in accordance with Utah State Code. Any final budget adoption will be subject to compliance with applicable state budgeting requirements.

Financial:

The FY2027 Final Budget establishes appropriations for all City funds and authorizes expenditures necessary to maintain municipal operations during the upcoming fiscal year.

The budget continues to support capital reserve transfers, infrastructure investments, vehicle replacement planning, and utility system improvements while maintaining flexibility to respond to changing economic conditions. General Fund transfers include funding for facility maintenance needs and future fire apparatus replacement planning.

Recommendations/Actions:

It is recommended that the City Council:

- Conduct the public hearing regarding the proposed FY2027 Final Budget.
- Receive public comment.
- Adopt Resolution No. ____ approving the FY2027 Budget.

– A Western Classic –

General Fund Summary

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
1031	Taxes	4,567,309.38	4,643,000.00	4,652,000.00	4,652,000.00	4,577,000.00	4,707,000.00
1032	Licenses and Permits	605,779.86	436,000.00	208,000.00	208,000.00	223,000.00	223,000.00
1033	Charges for Services	619,131.39	620,000.00	962,500.00	962,500.00	949,000.00	974,000.00
1034	Intergovernmental	56,151.77	54,750.00	42,500.00	42,500.00	15,000.00	15,000.00
1035	Fines and Forfeitures	62,046.56	60,000.00	47,500.00	47,500.00	45,000.00	45,000.00
1036	Miscellaneous	1,312,423.81	709,500.00	837,000.00	837,000.00	440,000.00	720,000.00
1038	Contributions and Transfers	11,656.69	29,500.00	8,000.00	8,000.00	5,000.00	5,000.00
	Contribution From Fund Balance	0.00	516,450.00	763,600.00	549,000.00	777,000.00	697,000.00
Total Revenues		7,234,499.46	7,069,200.00	7,521,100.00	7,306,500.00	7,031,000.00	7,386,000.00

1041	Administration	375,359.22	424,000.00	466,600.00	466,600.00	433,000.00	433,000.00
1042	Judicial	15,750.00	20,000.00	28,000.00	28,000.00	36,000.00	36,000.00
1043	Attorney	97,489.56	109,000.00	122,000.00	122,000.00	122,000.00	122,000.00
1045	Planning Commission	209,609.42	206,000.00	193,500.00	193,500.00	120,000.00	120,000.00
1059	Building	385,921.37	388,000.00	375,000.00	375,000.00	392,000.00	392,000.00
1068	Community Development	7,376.69	15,000.00	20,000.00	20,000.00	18,000.00	18,000.00
1069	Economic Development	39,740.56	65,000.00	65,000.00	65,000.00	90,000.00	95,000.00
1054	Police	1,511,654.17	1,638,500.00	1,709,500.00	1,709,500.00	1,794,500.00	1,794,500.00
1058	Fire/EMS	1,421,836.26	1,434,500.00	1,541,000.00	1,541,000.00	1,596,000.00	1,596,000.00
1060	Streets	160,922.01	211,000.00	195,000.00	195,000.00	181,000.00	181,000.00
1062	Airport	350,256.13	400,500.00	489,000.00	489,000.00	295,500.00	495,500.00
1064	Parks	642,311.19	670,500.00	682,000.00	682,000.00	694,000.00	709,000.00
1065	Cemetery	4,607.18	18,000.00	23,000.00	23,000.00	19,500.00	19,500.00
1066	Library	217,294.92	246,000.00	240,000.00	240,000.00	251,500.00	251,500.00
1067	Museum	140,730.76	157,200.00	133,500.00	133,500.00	134,500.00	134,500.00
1044	General Government Buildings	0.00	0.00	0.00	0.00	0.00	0.00
1046	General Government Buildings	24,642.12	29,000.00	38,000.00	38,000.00	28,500.00	28,500.00
1047	Grants	0.00	0.00	0.00	0.00	0.00	0.00

1071	Transfers	1,003,976.80	1,005,000.00	1,200,000.00	1,200,000.00	825,000.00	955,000.00
Total Expenditures		6,609,478.36	7,037,200.00	7,521,100.00	7,521,100.00	7,031,000.00	7,381,000.00
Ending Fund Balance		2,745,395.00		1,981,795.00		1,204,795.00	

General Fund Revenues

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-31-10	PROPERTY TAXES	946,853.38	920,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,030,000.00
10-31-11	PRIOR YEARS PROPERTY TAXES	41,962.33	40,000.00	65,000.00	65,000.00	40,000.00	40,000.00
10-31-15	PROPERTY TAX - FEES IN LIEU	61,318.94	56,000.00	60,000.00	60,000.00	50,000.00	50,000.00
10-31-30	SALES TAXES	1,550,140.66	1,590,000.00	1,550,000.00	1,550,000.00	1,550,000.00	1,600,000.00
10-31-31	SALES TAXES (RESORT)	1,253,095.28	1,350,000.00	1,250,000.00	1,250,000.00	1,200,000.00	1,250,000.00
10-31-32	Municipal Transient Room Tax	317,833.37	320,000.00	350,000.00	350,000.00	350,000.00	350,000.00
10-31-33	Municipal Energy Tax	354,997.96	325,000.00	340,000.00	340,000.00	350,000.00	350,000.00
10-31-70	MOBILE PHONE SVC. REVENUE TAX	41,107.46	40,000.00	35,000.00	35,000.00	35,000.00	35,000.00
10-31-80	FRANCHISE TAXES	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Taxes Total:		4,567,309.38	4,643,000.00	4,652,000.00	4,652,000.00	4,577,000.00	4,707,000.00
10-32-10	BUSINESS LICENSES	48,530.32	45,000.00	50,000.00	50,000.00	50,000.00	50,000.00
10-32-21	BUILDING PERMITS	479,780.74	375,000.00	135,000.00	135,000.00	150,000.00	150,000.00
10-32-22	ENGINEERING REVIEW FEE	74,943.80	13,500.00	20,000.00	20,000.00	20,000.00	20,000.00
10-32-25	DOG LICENSES & POUND FEES	2,525.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00
Licenses and Permits Total:		605,779.86	436,000.00	208,000.00	208,000.00	223,000.00	223,000.00
10-33-40	STATE GRANT - UDOT SIDEWALK			0.00	0.00		
10-33-42	ST GRANT (HERIT COMM & OMS)	15,795.00	15,000.00	0.00	0.00		
10-33-44	STATE GRANT - FIRE DEPT.	9,780.00	9,750.00	0.00	0.00		
10-33-45	STATE GRANT - UT ARTS COUNCIL			16,500.00	16,500.00		
10-33-47	ST GRANT - UT STATE LIBRARY	6345.98	6,300.00	6,500.00	6,500.00		
10-33-49	STATE GRANT - POLICE DEPT	8218.63	8,200.00	3,000.00	3,000.00		
10-33-56	CLASS C" ROAD FUND ALLOTMENT"			0.00	0.00		
10-33-58	STATE LIQUOR FUND	15,659.96	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
10-33-59	STATE AVIATION FUEL TAX	352.20	500.00	1,500.00	1,500.00		
Intergovernmental Revenues Total:		56,151.77	54,750.00	42,500.00	42,500.00	15,000.00	15,000.00
10-34-09	LIBRARY DONATIONS	2,297.84	2,500.00	1,000.00	1,000.00	2,500.00	2,500.00
10-34-11	FIRE DEPARTMENT FEES RECEIVED	490,578.00	490,000.00	860,000.00	860,000.00	850,000.00	875,000.00

10-34-13	ZONING & SUBDIVISION FEES	64,588.05	63,000.00	40,000.00	40,000.00	40,000.00	40,000.00
10-34-14	CEMETERY LOT SALES	5,100.00	7,500.00	18,500.00	18,500.00	15,000.00	15,000.00
10-34-15	CEMETERY OPEN & CLOSE	19,100.00	25,000.00	10,000.00	10,000.00	10,000.00	10,000.00
10-34-18	CEMETERY MONUMENT SALES	2,255.00	0.00	0.00	0.00	1,500.00	1,500.00
10-34-30	SPEC. SVC. DIST. BILLING FEES	22,285.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
10-34-41	FIRE INSPECTIONS	6,000.00	6,000.00	8,000.00	8,000.00	5,000.00	5,000.00
10-34-80	PARK FUND	6,927.50	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Charges for Services Total:		619,131.39	620,000.00	962,500.00	962,500.00	949,000.00	974,000.00

10-35-11	J.P. COURT FINES	44,400.31	45,000.00	30,000.00	30,000.00	30,000.00	30,000.00
10-35-15	LIBRARY FINES & FEES	17,646.25	15,000.00	17,500.00	17,500.00	15,000.00	15,000.00
Fines and Forfeitures Total:		62,046.56	60,000.00	47,500.00	47,500.00	45,000.00	45,000.00

10-36-10	INTEREST INCOME	498,138.59	500,000.00	550,000.00	550,000.00	400,000.00	450,000.00
10-36-20	RENTS & LEASES - BLDGS & GRNDS	36,456.00	30,000.00	0.00	0.00		
10-36-50	AIRPORT FUEL SALES	160,256.08	150,000.00	230,000.00	230,000.00		230,000.00
10-36-52	AIRPORT FEES						
10-36-53	HERITAGE MUSEUM DONATIONS	720.37		2,000.00	2,000.00		
10-36-54	CREDIT CARD CASH BACK	5200.45	5,000.00	10,000.00	10,000.00	5,000.00	5,000.00
10-36-70	BANK ACCOUNT TRANSFER ACCT.	4,000.00					
10-36-90	SUNDRY REVENUE	18,440.32	20,000.00	40,000.00	40,000.00	30,000.00	30,000.00
10-36-91	ARPA	583,587.00					
10-36-95	ON-LINE CONVENIENCE FEES	5,625.00	4,500.00	5,000.00	5,000.00	5,000.00	5,000.00
Miscellaneous Total:		1,312,423.81	709,500.00	837,000.00	837,000.00	440,000.00	720,000.00

10-38-10	TRANSFERS FROM OTHER FUNDS		20,000.00	0.00	0.00		
10-38-72	CONTRIBUTIONS - VARIETY ARTS	2,850.00	2,500.00	1,500.00	1,500.00	2,500.00	2,500.00
10-38-74	CONTRIBUTIONS - HERITAGE HOUSE	8,531.69	7,000.00	6,500.00	6,500.00	2,500.00	2,500.00
10-38-76	CONTRIBUTIONS- LIBRARY	200.00					
10-38-78	CONTRIBUTIONS-ANIMAL POUND	75.00					
Contributions and Transfers Total:		11,656.69	29,500.00	8,000.00	8,000.00	5,000.00	5,000.00

General Fund Revenues Total: **7,234,499.46** **6,552,750.00** **6,757,500.00** **6,757,500.00** **6,254,000.00** **6,689,000.00**

Administration

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-41-11	SALARIES	123,703.63	125,000.00	130,000.00	130,000.00	130,000.00	130,000.00
10-41-13	EMPLOYEE BENEFITS	69,529.02	72,000.00	80,000.00	80,000.00	80,000.00	80,000.00
10-41-15	SALARY (COUNCILMEMBERS)	29,016.00	36,500.00	36,500.00	36,500.00	36,500.00	36,500.00
10-41-21	SUBSCRIPTION & MEMBERSHIPS	1,812.80	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
10-41-23	TRAVEL & TRAINING	3,525.90	6,000.00	7,500.00	7,500.00	7,500.00	7,500.00
10-41-24	EQUIPMENT & SUPPLIES	81,119.00	75,000.00	85,000.00	85,000.00	75,000.00	75,000.00
10-41-25	AUTO EXPENSE	36.92	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
10-41-27	UTILITIES	12,886.59	8,500.00	14,000.00	14,000.00	14,000.00	14,000.00
10-41-31	ATTORNEY SERVICES - URMMA	0.00	15,000.00	15,000.00	15,000.00	0.00	0.00
10-41-32	AUDIT FEES	32,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
10-41-33	ENGINEERING FEES	3,014.75	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
10-41-35	COMPUTER MAINTENANCE CONTRACT	5,197.36	16,000.00	15,000.00	15,000.00	15,000.00	15,000.00
10-41-50	INSURANCE & SURETY BONDS	7,906.19	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
10-41-60	ELECTION EXPENSE	0.00	0.00	8,600.00	8,600.00	0.00	0.00
10-41-61	COUNCIL EXPENSES	5,611.06	5,000.00	10,000.00	10,000.00	10,000.00	10,000.00
10-41-70	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
10-41-99	Cares Act						
Administration Totals:		375,359.22	424,000.00	466,600.00	466,600.00	433,000.00	433,000.00

Judicial / City Attorney

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-42-35	COMPUTER MAINTENANCE CONTRACT						
10-42-63	PUBLIC DEFENDER FEES	15,750.00	20,000.00	28,000.00	28,000.00	36,000.00	36,000.00
Judicial Totals:		15,750.00	20,000.00	28,000.00	28,000.00	36,000.00	36,000.00
10-43-11	SALARIES	49,257.60	50,000.00	53,000.00	53,000.00	55,000.00	55,000.00
10-43-12	PART TIME SALARIES	11,923.27	15,000.00	22,000.00	22,000.00	22,000.00	22,000.00
10-43-13	EMPLOYEE BENEFITS	23,824.47	30,000.00	32,000.00	32,000.00	32,000.00	32,000.00
10-43-23	TRAVEL & TRAINING	5,572.15	4,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-43-24	OFFICE EXPENSE & SUPPLIES	6,912.07	10,000.00	10,000.00	10,000.00	8,000.00	8,000.00
10-43-27	UTILITIES						
10-43-31	ATTORNEY SERVICES						
10-43-99	CITY ATTORNEY DEPARTMENT						
City Attorney Totals:		97,489.56	109,000.00	122,000.00	122,000.00	122,000.00	122,000.00

Community Development

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-45-12	SALARIES (ZONING ADMIN.) PART	78,354.80	75,000.00	70,000.00	70,000.00	45,000.00	45,000.00
10-45-13	EMPLOYEE BENEFITS	42,854.32	45,000.00	48,000.00	48,000.00	25,000.00	25,000.00
10-45-14	CONTRACT SERVICES	316.25	500.00	5,000.00	5,000.00	5,000.00	5,000.00
10-45-23	TRAVEL & TRAINING	491.56	5,000.00	5,500.00	5,500.00	5,000.00	5,000.00
10-45-24	OFFICE EXPENSE & SUPPLIES	16,474.57	10,500.00	15,000.00	15,000.00	10,000.00	10,000.00
10-45-33	ENGINEERING FEES	69,118.42	70,000.00	50,000.00	50,000.00	30,000.00	30,000.00
10-45-34	ENGINEERING FEES	1,999.50					
Land Use Totals		209,609.42	206,000.00	193,500.00	193,500.00	120,000.00	120,000.00
10-59-11	SALARIES	150,851.22	170,000.00	185,000.00	185,000.00	206,000.00	206,000.00
10-59-13	EMPLOYEE BENEFITS	85,504.03	90,000.00	95,000.00	95,000.00	112,000.00	112,000.00
10-59-23	TRAVEL & TRAINING	7,010.37	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
10-59-24	OFFICE EXPENSE & SUPPLIES	3,357.71	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-59-25	AUTO EXPENSE	1,641.04	5,000.00	2,000.00	2,000.00	2,000.00	2,000.00
10-59-26	EQUIP. SUPPLIES & MAINTENANCE	0.00	3,000.00	3,000.00	3,000.00	2,000.00	2,000.00
10-59-27	UTILITIES	0					
10-59-33	PROFESSIONAL FEES - PLAN CHECK	101,392.88	100,000.00	70,000.00	70,000.00	50,000.00	50,000.00
10-59-64	SUNDRY (PAYMENTS TO STATE)	4,589.12	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-59-70	CAPITAL OUTLAY	31,575.00	32,000.00				
Building Totals		385,921.37	388,000.00	375,000.00	375,000.00	392,000.00	392,000.00
10-68-61	ARTS BOARD EXPENSES	7,376.69	10,000.00	10,000.00	10,000.00	8,000.00	8,000.00
10-68-66	SUNDRY (BEAUTIFICATION COMM)	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-68-65	SUNDRY (TREE)	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
Community Development Totals		7,376.69	15,000.00	20,000.00	20,000.00	18,000.00	18,000.00
10-69-51	Special Events	8,870.46	20,000.00	20,000.00	20,000.00	45,000.00	50,000.00
10-69-54	C.E.B.A.	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
10-69-64	SUNDRY (WEB PAGE DEVELOPMENT)	3,588.10		0.00	0.00		
10-69-67	ECONOMIC DEV. - Council	7,876.68	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00

10-69-68	ECONOMIC DEV. - Mayor	9,405.32	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Economic Development Totals		39,740.56	65,000.00	65,000.00	65,000.00	90,000.00	95,000.00

Police

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-54-11	SALARIES	726,986.87	770,000.00	750,000.00	750,000.00	895,000.00	895,000.00
10-54-13	EMPLOYEE BENEFITS	454,418.18	525,000.00	500,000.00	500,000.00	580,000.00	580,000.00
10-54-16	WAGES (RESERVE OFFICERS)		5,000.00	3,000.00	3,000.00	3,000.00	3,000.00
10-54-17	WAGES (Overtime)	11,870.17	12,000.00	10,000.00	10,000.00	10,000.00	10,000.00
10-54-19	WAGES (CROSSING GUARD)	7,946.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
10-54-21	SUBSCRIPTION & MEMBERSHIPS	470.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
10-54-23	TRAVEL & TRAINING	21,250.09	25,000.00	17,000.00	17,000.00	16,000.00	16,000.00
10-54-24	OFFICE EXPENSE & SUPPLIES	38,819.13	37,000.00	25,000.00	25,000.00	25,000.00	25,000.00
10-54-25	AUTO EXPENSE	29,772.31	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
10-54-27	UTILITIES	9,827.29	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
10-54-29	RENT EXPENSE (OFFICE)	0.00	0.00	0.00	0.00	0.00	0.00
10-54-35	COMPUTER MAINTENANCE CONTRACT	916.32	6,000.00	25,000.00	25,000.00	6,000.00	6,000.00
10-54-37	JAIL DAYS			0.00	0.00	0.00	0.00
10-54-45	DEPARTMENT SUPPLIES	88,262.57	80,000.00	50,000.00	50,000.00	30,000.00	30,000.00
10-54-51	INSURANCE (LINE OF DUTY)			5,000.00	5,000.00		
10-54-52	INSURANCE (OFF DUTY AUTO)	9,455.45	10,000.00	12,000.00	12,000.00	12,000.00	12,000.00
10-54-55	TASK FORCE OFFICE EXPENSES	57,999.96	58,000.00	58,000.00	58,000.00	60,000.00	60,000.00
10-54-65	SUNDRY CLAIMS					50,000.00	50,000.00
10-54-67	ANIMAL CONTROL	6,259.65	8,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-54-74	CAPITAL OUTLAY	22,749.09	25,000.00	32,000.00	32,000.00	50,000.00	50,000.00
10-54-99	Police Department Vehicles	24,651.09	25,000.00	165,000.00	165,000.00		
Police Totals:		1,511,654.17	1,638,500.00	1,709,500.00	1,709,500.00	1,794,500.00	1,794,500.00

Fire / EMS

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-58-11	SALARIES	733,664.87	725,000.00	780,000.00	780,000.00	825,000.00	825,000.00
10-58-12	OVERTIME	56,968.24	70,000.00	75,000.00	75,000.00	75,000.00	75,000.00
10-58-13	EMPLOYEE BENEFITS	459,248.87	470,000.00	500,000.00	500,000.00	535,000.00	535,000.00
10-58-20	MAINTENANCE (RESCUE TRUCK)	22.88					
10-58-23	TRAVEL & TRAINING	10,979.32	11,000.00	11,000.00	11,000.00	10,000.00	10,000.00
10-58-24	OFFICE EXPENSE & SUPPLIES	15,108.40	14,000.00	15,000.00	15,000.00	12,000.00	12,000.00
10-58-25	AUTO EXPENSE	32,694.15	32,000.00	53,000.00	53,000.00	40,000.00	40,000.00
10-58-26	EQUIP. SUPPLIES & MAINTENANCE	59,704.69	60,000.00	53,000.00	53,000.00	50,000.00	50,000.00
10-58-27	UTILITIES	17,359.29	17,500.00	20,000.00	20,000.00	20,000.00	20,000.00
10-58-35	COMPUTER MAINTENANCE CONTRACT	3,557.15	3,000.00	4,000.00	4,000.00	2,000.00	2,000.00
10-58-38	VOLUNTEER SERVICES	12,590.39	15,000.00	10,000.00	10,000.00	10,000.00	10,000.00
10-58-50	INSURANCE & SURITY BONDS	16,992.45	17,000.00	20,000.00	20,000.00	17,000.00	17,000.00
10-58-64	SUNDRY FIRE STATION REPAIR	2,945.56					
10-58-70	CAPITAL OUTLAY						
10-58-99	FIRE DEPARTMENT Vehicles						
Fire/EMS Totals		1,421,836.26	1,434,500.00	1,541,000.00	1,541,000.00	1,596,000.00	1,596,000.00

Streets

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-60-11	SALARIES	62,607.27	85,000.00	91,000.00	91,000.00	98,000.00	98,000.00
10-60-12	SALARIES (PART TIME)						
10-60-13	EMPLOYEE BENEFITS	43,141.77	57,000.00	61,000.00	61,000.00	65,000.00	65,000.00
10-60-23	TRAVEL & TRAINING		5,000.00	2,000.00	2,000.00	2,000.00	2,000.00
10-60-24	OFFICE EXPENCE & SUPPLIES	4,541.03	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
10-60-25	AUTO EXPENSE	8,930.73	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
10-60-26	EQUIP. SUPPLIES & MAINTENANCE	38,096.71	40,000.00	25,000.00	25,000.00		
10-60-33	ENGINEERING FEES	3,604.50	8,000.00				
10-60-41	SAFE SIDEWALK GRANT EXP.						
10-60-42	CLASS C" ROADS (SIDEWALK REP)"						
10-60-44	CLASS C" ROADS (PROJECTS)"						
10-60-65	SUNDRY (STREET LIGHT UTILITY)						
10-60-71	CAPITAL OUTLAY (SIDEWALK PJCT)						
10-60-74	CAPITAL OUTLAY (CHIP SEAL)						
10-60-76	CAPITAL OUTLAY						
10-60-99	HIGHWAYS & STREETS DEPT.						
Streets Totals		160,922.01	211,000.00	195,000.00	195,000.00	181,000.00	181,000.00

Airport/Facilities

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-62-11	SALARIES	95,136.61	110,000.00	125,000.00	125,000.00	135,000.00	135,000.00
10-62-12	SALARIES (PART TIME)						
10-62-13	EMPLOYEE BENEFITS	54,117.46	63,000.00	85,000.00	85,000.00	94,000.00	94,000.00
10-62-14	FUEL SALES COMMISSIONS PAID	390.00	5,000.00	5,000.00	5,000.00	0.00	0.00
10-62-23	TRAVEL & TRAINING			5,000.00	5,000.00	5,000.00	5,000.00
10-62-24	OFFICE EXPENCE & SUPPLIES	5,602.61	5,500.00	5,500.00	5,500.00	5,000.00	5,000.00
10-62-26	EQUIP. SUPPLIES & MAINTENANCE	16,951.85	30,000.00	25,000.00	25,000.00	18,000.00	18,000.00
10-62-27	UTILITIES	16,606.76	16,000.00	18,000.00	18,000.00	18,000.00	18,000.00
10-62-50	INSURANCE & SURITY BOND	11,048.48	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
10-62-65	SUNDRY (FUEL PURCHASES)	140,997.58	150,000.00	200,000.00	200,000.00	0.00	200,000.00
10-62-68	MAINTENANCE (AWOS)	9,404.78	9,000.00	8,500.00	8,500.00	8,500.00	8,500.00
10-62-99	AIRPORT DEPARTMENT						
Airport Totals		350,256.13	400,500.00	489,000.00	489,000.00	295,500.00	495,500.00

Parks / Cemetery

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-64-11	SALARIES	199,514.32	203,000.00	216,000.00	216,000.00	203,000.00	203,000.00
10-64-12	SALARIES (PART TIME)	18,368.03	30,000.00	50,000.00	50,000.00	110,000.00	110,000.00
10-64-13	EMPLOYEE BENEFITS	139,675.96	148,000.00	140,000.00	140,000.00	145,000.00	145,000.00
10-64-23	TRAVEL & TRAINING	3,959.19	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-64-25	AUTO EXPENSE	21,490.63	20,000.00	15,000.00	15,000.00	15,000.00	15,000.00
10-64-26	EQUIP. SUPPLIES & MAINTENANCE	87,134.17	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
10-64-27	UTILITIES	102,887.91	100,000.00	115,000.00	115,000.00	100,000.00	115,000.00
10-64-30	TRASH REMOVAL	4,640.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
10-64-66	SUNDRY (4TH JULY EXPENSES)	11,108.73	25,000.00	25,000.00	25,000.00	0.00	0.00
10-64-70	CAPITAL OUTLAY	51,076.72	51,000.00	30,000.00	30,000.00	30,000.00	30,000.00
10-64-99	PARKS GENERAL	2,455.53	2,500.00	0.00	0.00		
Parks Totals		642,311.19	670,500.00	682,000.00	682,000.00	694,000.00	709,000.00
10-65-23	TRAVEL & TRAINING	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
10-65-26	EQUIP. SUPPLIES & MAINTENANCE	2,107.80	10,000.00	15,000.00	15,000.00	10,000.00	10,000.00
10-65-27	UTILITIES	81.72					
10-65-30	CEMETERY MONUMENTS	1,750.00				1,500.00	1,500.00
10-65-70	CAPITAL OUTLAY						
10-65-80	LOT BUY BACKS	600.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-65-99	CEMETERY GENERAL	67.66					
Cemetery Totals		4,607.18	18,000.00	23,000.00	23,000.00	19,500.00	19,500.00

Library

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-66-11	SALARIES	58,330.80	58,000.00	62,000.00	62,000.00	65,000.00	65,000.00
10-66-12	SALARIES (PART TIME)	55,212.60	55,000.00	60,000.00	60,000.00	65,000.00	65,000.00
10-66-13	EMPLOYEE BENEFITS	33,022.00	50,000.00	35,000.00	35,000.00	40,000.00	40,000.00
10-66-23	TRAVEL & TRAINING	1,422.23	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00
10-66-24	OFFICE EXPENSE & SUPPLIES	6,121.15	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
10-66-26	EQUIP. SUPPLIES & MAINTENANCE	12,924.96	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
10-66-27	UTILITIES	13,348.11	13,000.00	14,000.00	14,000.00	14,000.00	14,000.00
10-66-35	COMPUTER MAINTENANCE CONTRACT	3,063.84	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
10-66-41	MAGAZINES & NEWSPAPERS	839.61	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00
10-66-42	BOOKS	26,256.63	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
10-66-69	STATE LIBRARY GRANT EXPENDITUR	4,196.77	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
10-66-70	Program Development	2,556.22	7,500.00	7,500.00	7,500.00	6,000.00	6,000.00
Library Totals		217,294.92	246,000.00	240,000.00	240,000.00	251,500.00	251,500.00

Kanab Museum

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-67-12	SALARIES (PART TIME)	75,175.98	80,000.00	80,000.00	80,000.00	85,000.00	85,000.00
10-67-13	EMPLOYEE BENEFITS	5,076.87	6,500.00	7,500.00	7,500.00	8,000.00	8,000.00
10-67-23	TRAVEL & TRAINING	2,313.38	2,200.00	2,500.00	2,500.00	2,500.00	2,500.00
10-67-26	EQUIP. SUPPLIES & MAINTENANCE	19,800.94	19,500.00	19,500.00	19,500.00	15,000.00	15,000.00
10-67-27	UTILITIES	11,100.72	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
10-67-58	HERITAGE MUSEUM EXPENSES	4,079.22	5,000.00				
10-67-60	HERITAGE HOUSE EXPENSES						
10-67-70	CAPITAL OUTLAY MUSEUM	23,106.65	25,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-67-99	CAPITAL OUTLAY HOUSE	77.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Kanab Museum Totals		140,730.76	157,200.00	133,500.00	133,500.00	134,500.00	134,500.00

Other General Fund Expenditures

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
10-44-99	GOVERNMENT BUILDINGS DEPART.	0	0	0	0		
Government Buildings Totals		0	0	0	0	0	0
10-46-20	MAINTENANCE (BUILDINGS)	12,776.35	15,000.00	35,000.00	35,000.00	25,000.00	25,000.00
10-46-22	KANAB CITY BUILDING AUTHORITY	1,177.31	3,000.00	3,000.00	3,000.00	3,500.00	3,500.00
10-46-25	MULTI-PURPOSE ROOM MAINT	10,687.46	11,000.00	0.00	0.00	0.00	0.00
10-46-29	RENTS & LEASES (BUILDINGS)	1.00					
General Government Buildings Totals		24,642.12	29,000.00	38,000.00	38,000.00	28,500.00	28,500.00
10-70-11	TRANSFER TO CAPITAL PJCTS FUND	275,000.00	275,000.00	300,000.00	300,000.00	250,000.00	250,000.00
	TRANSFER TO EXIST CAPITAL REPAIRS	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
	TRANSFER TO FIRE CAPITAL			225,000.00	225,000.00	170,000.00	200,000.00
	TRANSFER TO IMPACT FEE FUND	163,976.80	165,000.00				
10-70-50	Transfer to Recreation Fund	50,000.00	50,000.00	50,000.00	50,000.00		50,000.00
10-70-51	TRANS TO FUND 42 (Airport Capital)	20,000.00	20,000.00	50,000.00	50,000.00		50,000.00
10-70-92	TRANSFER TO DEBT SVC	170,000.00	170,000.00	150,000.00	150,000.00	130,000.00	130,000.00
10-70-52	TRANSFER TO TRANSPORTATION	300,000.00	300,000.00	400,000.00	400,000.00	250,000.00	250,000.00
Transfers Totals		1,003,976.80	1,005,000.00	1,200,000.00	1,200,000.00	825,000.00	955,000.00

Non-General Funds Summary

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
15	Debt Service						
	Revenues	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
	Expenditures	236,330.00	250,000.00	242,000.00	242,000.00	250,000.00	250,000.00
37	Fire Equip						
	Revenues	27,816.08	84,500.00	250,000.00	250,000.00	200,000.00	230,000.00
	Expenditures	62,902.31	84,500.00	50,500.00	50,500.00	46,000.00	46,000.00
39	Transportation						
	Revenues	987,111.89	990,000.00	2,015,000.00	2,015,000.00	1,740,000.00	1,740,000.00
	Expenditures	691,831.03	935,000.00	1,040,000.00	1,040,000.00	1,740,000.00	1,740,000.00
41	Recreation						
	Revenues	787,951.61	877,500.00	855,500.00	855,500.00	826,000.00	826,000.00
	Expenditures	782,281.25	877,500.00	855,500.00	855,500.00	826,000.00	826,000.00
42	Airport Capital Projects						
	Revenues	366,841.32	350,000.00	4,000,000.00	4,000,000.00	430,000.00	200,000.00
	Expenditures	334,545.46	500,000.00	4,000,000.00	4,000,000.00	330,000.00	150,000.00
45	Capital Projects						
	Revenues	416,489.12	1,048,587.00	1,900,000.00	1,900,000.00	700,000.00	700,000.00
	Expenditures	48,368.00	960,000.00	1,900,000.00	1,900,000.00	700,000.00	700,000.00
46	Existing Capital Repairs						
	Revenues	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
	Expenditures						
49	Impact Fees						
	Revenues	912,193.77	590,000.00	1,875,000.00	1,875,000.00	365,000.00	365,000.00
	Expenditures	139,786.73	175,000.00	1,875,000.00	1,875,000.00	200,000.00	200,000.00
51	Water / Sewer						
	Revenues	3,139,764.35	2,826,500.00	3,007,500.00	3,007,500.00	3,993,000.00	3,993,000.00
	Expenditures	1,966,840.82	2,626,500.00	3,007,500.00	3,007,500.00	3,993,000.00	3,993,000.00
52	Stormwater						
	Revenues	839,433.15	820,000.00	1,130,000.00	1,130,000.00	690,000.00	690,000.00
	Expenditures	554,679.11	820,000.00	1,130,000.00	1,130,000.00	1,190,000.00	1,190,000.00

70	Cemetery Perpetual Care						
	Revenues	20,396.71	50,000.00	250,000.00	25,000.00	25,000.00	25,000.00
	Expenditures	0.00	50,000.00	250,000.00	250,000.00	250,000.00	250,000.00

Capital Projects Funds

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
45-30-10	Property Tax	0.00	0.00	0.00	0.00	0.00	0.00
45-30-72	TRANS FROM GEN FUND	275,000.00	275,000.00	300,000.00	300,000.00	250,000.00	250,000.00
45-36-10	INTEREST EARNED	40,717.29	40,000.00	30,000.00	30,000.00	30,000.00	30,000.00
45-30-77	TRANS FROM OTHER FUNDS	100,771.83	150,000.00	700,000.00	700,000.00	0.00	0.00
45-33-41	GRANTS - STATE OF UTAH						
45-33-43	GRANTS - FEDERAL	0.00	583,587.00				
	Contribution From Fund Balance			870,000.00	870,000.00	420,000.00	420,000.00
Fund 45 Total Revenues		416,489.12	1,048,587.00	1,900,000.00	1,900,000.00	700,000.00	700,000.00

45-75-31	New City Office					200,000.00	200,000.00
45-75-35	IFFP Plan						
45-75-49	Police Department					150,000.00	150,000.00
45-75-70	Fire Capital					100,000.00	100,000.00
45-75-71	Park Capital	24,368.00	200,000.00	1,000,000.00	1,000,000.00	250,000.00	250,000.00
45-75-72	ENGINEERING EXPENSES						
45-75-73	Airport	0.00	700,000.00	900,000.00	900,000.00		
45-75-75	Heritage House						
45-75-78	LIBRARY						
45-75-74	Pool	24,000.00	60,000.00				
Fund 45 Total Expenditures		48,368.00	960,000.00	1,900,000.00	1,900,000.00	700,000.00	700,000.00

Ending Fund Balance	2,120,418.00		1,250,418.00		830,418.00
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Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Tentative
46-30-10	Property Tax		0.00	0.00	0.00		

46-38-80	Transfer From GF	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Existing Capital Repairs Revenue Totals		25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
End of Year Fund Balance		138,575.00		163,575.00		188,575.00	

Capital Debt Funds

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
15-36-33	TRANSFER FROM REC - SWIM POOL	80,000.00	80,000.00	100,000.00	100,000.00	120,000.00	120,000.00
15-36-35	TRANS FROM G.F. - P.U. BLDG.	170,000.00	170,000.00	150,000.00	150,000.00	130,000.00	130,000.00
15-36-90	DEBT PROCEEDS						
	TRANSFER FROM STORMWATER		0.00				
	FUND BAL. TO APP. - IMP. FEES						
Fund 15 Revenues Totals		250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
15-71-82	LEASE PURCHASE		0.00				
15-73-80	CIB LOAN - DWNTOWN PJCT	7,900.33	10,000.00	8,000.00	8,000.00	10,000.00	10,000.00
15-73-81	SWIMMING POOL BOND - INT.	21,423.00	27,000.00	20,000.00	20,000.00	20,000.00	20,000.00
15-73-88	FIRE STATION BOND PMT. - INT.						
15-73-91	STORM WATER/CIB 2013 - INT		0				
15-74-70	CIB - Kanab Creek Bridge						
15-74-80	CIB LOAN - DWNTOWN PJCT	20,000.00	20,000.00	21,000.00	21,000.00	25,000.00	25,000.00
15-74-81	SWIMMING POOL BOND - PRIN	96,000.00	96,000.00	98,000.00	98,000.00	100,000.00	100,000.00
15-74-91	STORM WATER/CIB 2013 - PRIN						
15-74-93	POLICE BUILDING PRIN	61,609.22	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
15-74-94	POLICE BUILDING INT	29,397.45	32,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Fund 15 Expenditures Totals		236,330.00	250,000.00	242,000.00	242,000.00	250,000.00	250,000.00
Change in Fund Balance				8,000.00			
End of Year Fund Balance		115,286.00		115,286.00		115,286.00	

Fire Capital Fund

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
37-30-10	Wildland Revenue	20,624.08	25,000.00	20,000.00	20,000.00	25,000.00	25,000.00
37-30-15	Transfer from General Fund			225,000.00	225,000.00	170,000.00	200,000.00
37-36-10	Intrest Earned	7,192.00	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00
		53,500.00					
Revenue Totals		27,816.08	84,500.00	250,000.00	250,000.00	200,000.00	230,000.00
37-60-10	Equipment, Supplies & Maint			0.00	0.00		
37-60-11	Salaries		20,000.00	0.00	0.00		
37-60-13	Employee Benefits	17,705.86	2,000.00	0.00	0.00		
37-60-20	Wildland Fire Expense		17,000.00	5,000.00	5,000.00		
37-60-90	Capital Outlay						
37-60-95	Capital Outlay						
37-73-80	PRICIPAL PAYMENTS - FIRE TRUCK	38,295.31	38,500.00	39,500.00	39,500.00	40,000.00	40,000.00
37-73-81	INTEREST PAYMENTS - FIRE TRUCK	6901.14	7,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Expenditure Totals		62,902.31	84,500.00	50,500.00	50,500.00	46,000.00	46,000.00
End of Year Fund Balance		115,286.00		314,786.00		468,786.00	

Transportation

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
39-30-10	Transfer from General Fund	300,000.00	300,000.00	400,000.00	400,000.00	250,000.00	250,000.00
	Transfer from Impact Fee Fund			675,000.00	675,000.00		
30-30-49	IMPACT FEES - Transportation			250,000.00	250,000.00	190,000.00	190,000.00
39-33-56	Class C	549,942.37	550,000.00	550,000.00	550,000.00	500,000.00	500,000.00
39-33-57	COUNTY SALES TAX	137,169.52	140,000.00	140,000.00	140,000.00	130,000.00	130,000.00
	Contribution From Fund Balance					670,000.00	670,000.00
Revenue Totals		987,111.89	990,000.00	2,015,000.00	2,015,000.00	1,740,000.00	1,740,000.00
39-60-42	CLASS C" ROADS (SIDEWALK REP)"	3,786.91	10,000.00	50,000.00	50,000.00	50,000.00	50,000.00
39-60-44	CLASS C" ROADS (PROJECTS)"	591,461.45	700,000.00	500,000.00	500,000.00	500,000.00	500,000.00
39-60-65	SUNDRY (STREET LIGHT UTILITY)	39,590.29	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
39-60-71	CAPITAL OUTLAY (SIDEWALK PJCT)	56,992.38	10,000.00	50,000.00	50,000.00	50,000.00	50,000.00
39-60-74	CAPITAL OUTLAY (CHIP SEAL)		75,000.00	100,000.00	100,000.00	100,000.00	100,000.00
39-60-76	CAPITAL OUTLAY		100,000.00	300,000.00	300,000.00	1,000,000.00	1,000,000.00
Expenditure Totals		691,831.03	935,000.00	1,040,000.00	1,040,000.00	1,740,000.00	1,740,000.00
Change in Fund Balance							
End of Year Fund Balance		1,318,533.00		2,293,533.00		1,623,533.00	

Kanab Creek
Streets Building

Recreation Fund

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
41-30-11	TRANSFERS FROM GENERAL FUND	-33,273.50					
41-30-20	Rec and Transportation Grants	6,000.00		50,000.00	50,000.00		
41-30-30	RAP Tax	130,362.13	145,000.00	135,000.00	135,000.00	130,000.00	130,000.00
41-30-36	BASKETBALL	9,506.50	9,500.00	10,000.00	10,000.00	10,000.00	10,000.00
41-30-37	CANYONEERING	690.00	500.00				
41-30-40	Football Fees	9,438.50	8,000.00	8,000.00	8,000.00	10,000.00	10,000.00
41-30-41	Baseball Fees	21,947.50	22,000.00	19,500.00	19,500.00	20,000.00	20,000.00
41-30-42	Softball Fees	15,870.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
41-30-43	CHEER						
41-30-44	CO-ED ADULT SOFTBALL	1,500.00				1,500.00	1,500.00
41-30-45	10-K REG FEES/DONATIONS	1,993.16	2,000.00	0.00	0.00	0.00	0.00
41-30-46	CROSS COUNTRY	700.00	500.00	500.00	500.00	500.00	500.00
41-30-50	Soccer	3,090.00	3,000.00	8,800.00	8,800.00	7,000.00	7,000.00
41-30-55	Volleyball	3,500.00	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00
41-30-56	YOGA	6,260.00	5,500.00	15,000.00	15,000.00	13,000.00	13,000.00
41-30-60	Tennis Fees	1,350.00	2,000.00	2,500.00	2,500.00	1,500.00	1,500.00
41-30-62	MOUNTAIN BIKING	130.00		0.00	0.00	0.00	0.00
41-30-63	CONCESSIONS - HOT FOOD	0		0	0	0	0
41-30-64	Outdoor Rec	50,000.00	50,000.00	0.00	0.00	0.00	0.00
41-30-65	CONCESSIONS	240.00	250.00	0.00	0.00	0.00	0.00
41-30-66	Donations/Events	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
41-30-70	PROPERTY TAX - RECREATION	375,000.00	375,000.00	390,000.00	390,000.00	400,000.00	420,000.00
41-30-71	MISC RECREATION REV	0.00					
	Contribution From Fund Balance		73,250.00	37,700.00	37,700.00	97,500.00	27,500.00
Recreation Revenues		634,304.29	745,000.00	725,000.00	725,000.00	739,000.00	689,000.00

41-34-01	Pool Lessons	4,505.00	4,500.00	2,500.00	2,500.00	4,000.00	4,000.00
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41-34-02	Pool Concessions	33,020.15	20,000.00	20,000.00	20,000.00	25,000.00	25,000.00
41-34-05	Pool Admissions	54,500.90	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
41-34-06	Pool Rentals	2,225.00	0.00	0.00	0.00	0.00	0.00
41-34-07	SWIM TEAM FEES	8,412.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
41-36-05	INTEREST EARNED					0.00	0.00
41-36-10	INTEREST EARNED - REC. TAX	984.27				0	0
Pool Revenues		103,647.32	82,500.00	80,500.00	80,500.00	87,000.00	87,000.00

41-38-90	TRANSFERS FROM GENERAL FUND	50,000.00	50,000.00	50,000.00	50,000.00	0.00	50,000.00
Transfer Totals		50,000.00	50,000.00	50,000.00	50,000.00	0.00	50,000.00

41-41-11	SALARIES	73,763.85	75,000.00	80,000.00	80,000.00	78,000.00	78,000.00
41-41-12	SALARIES (PART TIME)	63,923.71	60,000.00	64,000.00	64,000.00	68,000.00	68,000.00
41-41-13	EMPLOYEE BENEFITS	53,710.14	60,000.00	64,000.00	64,000.00	64,000.00	64,000.00
41-41-23	TRAVEL & TRAINING	711.31		1,000.00	1,000.00	1,000.00	1,000.00
41-41-24	OFFICE EXPENSE & SUPPLIES	18,730.19	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
41-41-26	EQUIP. SUPPLIES & MAINTENANCE	732.37	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00
41-41-27	UTILITIES	4,689.91		2,000.00	2,000.00	5,000.00	5,000.00
41-41-37	CANYONEERING	7,500.00				0.00	0.00
41-41-44	ADULT CO-ED SOFTBALL EXPENSE	1,108.12				1,500.00	1,500.00
41-41-46	CROSS COUNTRY EXPENSE	527.66	4,500.00	500.00	500.00	500.00	500.00
41-41-51	VOLLEYBALL EXPENSE	2,645.17	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
41-41-52	YOGA EXPENSE	5,239.92	5,500.00	12,000.00	12,000.00	13,000.00	13,000.00
41-41-53	Cheerleading						
41-41-54	RECREATION CENTER EXPENSES						
41-41-55	Basketball Expense	4,717.65	6,000.00	6,000.00	6,000.00	8,000.00	8,000.00
41-41-56	Baseball Expense	17,090.92	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
41-41-57	Soccer Expense	1,144.97	3,000.00	5,000.00	5,000.00	6,000.00	6,000.00
41-41-58	Tennis Expense	1,759.28	3,500.00	3,500.00	3,500.00	2,000.00	2,000.00

41-41-59	Football Expense	13,059.31	13,500.00	13,500.00	13,500.00	13,500.00	13,500.00
41-41-60	Heatstroker Baseball	3,019.97	3,000.00	4,000.00	4,000.00	1,500.00	1,500.00
41-41-61	Heatstroker Softball	9,936.69	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
41-41-62	YOUTH WRESTLING		0.00	0.00	0.00	0.00	0.00
41-41-63	POOL OPERATIONS	159.92				0.00	0.00
41-41-64	Outdoor Rec					0.00	0.00
41-41-65	Misc Equipment Expense	3,716.73	10,000.00	25,000.00	25,000.00	11,000.00	11,000.00
41-41-70	CAPITAL OUTLAY	65,001.48	140,000.00	150,000.00	150,000.00	130,000.00	130,000.00
41-47-30	10-K EXPENSES	2,605.59	2,500.00	3,500.00	3,500.00	0.00	0.00
Programs Expenditure Totals:		355,494.86	439,500.00	486,000.00	486,000.00	455,000.00	455,000.00

41-50-11	Salaries	25,583.15	0				
41-50-12	Lifeguards	65,348.16	80,000.00	90,000.00	90,000.00	95,000.00	95,000.00
41-50-13	Employee Costs	8,339.93	7,000.00	10,000.00	10,000.00	10,000.00	10,000.00
41-50-23	Travel/Training	43.00	1,500.00	0.00	0.00	1,000.00	1,000.00
41-50-26	Equipment/Supplies/Maint	28,289.07	30,000.00	55,000.00	55,000.00	30,000.00	30,000.00
41-50-27	Utilities	45,064.59	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
41-50-28	SWIM TEAM EXPENSES	1,738.41	4,000.00	5,500.00	5,500.00	6,000.00	6,000.00
41-50-30	Chemicals	28,164.57	35,000.00	40,000.00	40,000.00	40,000.00	40,000.00
41-50-40	Concessions	20,620.90	12,000.00	15,000.00	15,000.00	15,000.00	15,000.00
41-50-50	Insurance	2,842.88	3,500.00	4,000.00	4,000.00	4,000.00	4,000.00
Pool Expenditure Totals:		226,034.66	223,000.00	269,500.00	269,500.00	251,000.00	251,000.00

41-60-26	Equip/Supplies/Maint						
41-75-09	ENGINEERING SERVICES	1,589.00	10,000.00				
41-75-21	Construction - Little League	22,351.07	25,000.00				
41-75-27	Construction - Parks	96,811.66	100,000.00				
41-75-95	TRANSFERS TO DEBT SERVICE FUND	80,000.00	80,000.00	100,000.00	100,000.00	120,000.00	120,000.00
Capital Expenditure Totals:		200,751.73	215,000.00	100,000.00	100,000.00	120,000.00	120,000.00

Recreation Revenues Total	787,951.61	877,500.00	855,500.00	855,500.00	826,000.00	826,000.00
Recreation Expenditure Total	782,281.25	877,500.00	855,500.00	855,500.00	826,000.00	826,000.00
End of Year Fund Balance	209,459.00		171,759.00		74,259.00	

Airport Capital Projects Fund

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
42-30-10	TRANSFERS FROM GENERAL FUND	20,000.00	20,000.00	50,000.00	50,000.00		
42-33-11	STATE GRANT - AIRPORT FENCING	17,806.97	20,000.00	450,000.00	450,000.00	50,000.00	50,000.00
	INTERFUND LOAN - CAP PROJ			900,000.00	900,000.00		
42-33-30	FEDERAL GRANT - AIRPORT FENCE	309,034.35	310,000.00	2,500,000.00	2,500,000.00	150,000.00	150,000.00
42-33-40	MISC GRANTS	20,000.00					
10-36-20	RENTS & LEASES - BLDGS & GRNDS					30,000.00	
	AIRPORT FUEL SALES					200,000.00	
	Contribution From Fund Balance			100,000.00	100,000.00		
Revenues Totals		366,841.32	350,000.00	4,000,000.00	4,000,000.00	430,000.00	200,000.00
42-75-30	ENGINEERING FEES Master Plan	334,545.46	500,000.00	4,000,000.00	4,000,000.00	150,000.00	150,000.00
	AIRPORT FUEL PURCHASE					180,000.00	
Expenditure Totals		334,545.46	500,000.00	4,000,000.00	4,000,000.00	330,000.00	150,000.00
End of Year Fund Balance		266,574.00		166,574.00		266,574.00	

Impact Fees

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
49-30-72	TRANSFERS FROM GF	76,056.97					
49-32-12	IMPACT FEES - PUBLIC SAFETY	234,919.96	130,000.00	200,000.00	200,000.00	175,000.00	175,000.00
49-32-14	IMPACT FEES - TRANSPORTATION	362,976.53	280,000.00	0.00	0.00		
49-32-16	IMPACT FEES - PARKS & REC	162,882.91	150,000.00	175,000.00	175,000.00	130,000.00	130,000.00
49-32-17	IMPACT FEES - Sewer						
49-32-18	IMPACT FEES - STORM WATER						
49-32-40	IMPACT FEE- Water						
49-36-10	INTEREST EARNED - IMPACT FEES	75,357.40	30,000.00			60,000.00	60,000.00
	Contribution From Fund Balance			1,500,000.00	1,500,000.00		
Revenue Totals		912,193.77	590,000.00	1,875,000.00	1,875,000.00	365,000.00	365,000.00
49-71-10	TRANSFERS TO GENERAL FUND:						
49-71-11	TRANSFERS TO GENERAL FUND PS:		25,000.00	500,000.00	500,000.00	100,000.00	100,000.00
49-71-13	TRANSFER TO TRANSPORTATION			675,000.00	675,000.00	100,000.00	100,000.00
49-71-12	TRANSFER TO RECREATION	39,014.90					
	TRANSFER TO SEWER						
49-71-14	TRANSFER TO STORMWATER						
49-71-45	TRANSFER TO CAP PROJ	100,771.83	150,000.00	700,000.00	700,000.00		
Expenditure Totals		139,786.73	175,000.00	1,875,000.00	1,875,000.00	200,000.00	200,000.00
End of Year Fund Balance		1,660,576.00		160,576.00		325,576.00	

Public Works - Water / Sewer

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
51-36-01	GRANT REVENUE		0.00				
51-37-10	METERED WATER SALES	1,887,213.18	1,800,000.00	1,900,000.00	1,900,000.00	1,900,000.00	1,900,000.00
51-37-30	Sewer Sales	532,856.36	500,000.00	550,000.00	550,000.00	550,000.00	550,000.00
51-37-41	IMPACT FEES - WATER CONNECTION	323,830.80	200,000.00	120,000.00	120,000.00	80,000.00	80,000.00
51-37-42	TIME & MATERIALS - WATER CONN.	36,692.06	35,000.00	165,000.00	165,000.00	50,000.00	50,000.00
51-37-45	RE-CONNECT FEES	4430	4500			0	0
51-37-52	TIME & MATERIALS - SEWER CONN.	11,810.93	12,000.00	7,500.00	7,500.00	10,000.00	10,000.00
51-37-53	PENALTY & FORFEIT	71,318.43	65,000.00	100,000.00	100,000.00	50,000.00	50,000.00
51-37-54	IMPACT FEES- Sewer	162,576.30	110,000.00	50,000.00	50,000.00	40,000.00	40,000.00
51-37-90	SUNDRY REVENUE			10,000.00	10,000.00	0	0
51-39-10	INTEREST EARNED					0	0
51-39-11	INT. EARNED- EQUIP. REPLACE	30,932.63	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00
51-39-17	INT EARNED- 98 REFIN. ACCOUNTS	5,975.64	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
51-39-20	INT. EARNED- 88 WATER RES DEBT	44,735.92	40,000.00	30,000.00	30,000.00	30,000.00	30,000.00
51-39-60	INT. EARNED- W & S SYSTEM RES.	27,392.10	25,000.00	20,000.00	20,000.00	20,000.00	20,000.00
51-39-67	FUND BAL. TO APP. - IMP. FEES						
51-39-90	BEG FD BAL TO APPROPRIATE						
	Contribution From Fund Balance			25,000.00	25,000.00	1,233,000.00	1,233,000.00
Revenue Totals		3,139,764.35	2,826,500.00	3,007,500.00	3,007,500.00	3,993,000.00	3,993,000.00

51-63-30	TRANSFERS IN	-52060.27					
51-80-11	SALARIES	373,595.20	350,000.00	365,000.00	365,000.00	350,000.00	350,000.00
51-80-12	SALARIES (PART TIME)						
51-80-13	EMPLOYEE BENEFITS	223,489.15	210,000.00	225,000.00	225,000.00	230,000.00	230,000.00
51-80-20	MAINTENANCE (COMPUTER CONTRAT)	16,054.00	18,000.00	15,000.00	15,000.00	15,000.00	15,000.00
51-80-21	SUBSCRIPTION & MEMBERSHIPS	840.56	3,500.00	3,500.00	3,500.00	4,000.00	4,000.00
51-80-23	TRAVEL & TRAINING	11,385.29	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00

51-80-24	OFFICE EXPENSE & SUPPLIES	21,518.65	25,000.00	35,000.00	35,000.00	30,000.00	30,000.00
51-80-25	AUTO EXPENSE	3,027.90	10,000.00	20,000.00	20,000.00	5,000.00	5,000.00
51-80-27	UTILITIES	2,678.32	50,000.00	5,000.00	5,000.00	10,000.00	10,000.00
51-80-33	ENGINEER SERVICES	0.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
51-80-35	PROFESSIONAL & TECHNICAL SVCS	16,231.11	15,000.00	8,000.00	8,000.00	8,000.00	8,000.00
51-80-47	DEPARTMENT SUPPLIES	5,903.70	30,000.00	10,000.00	10,000.00	10,000.00	10,000.00
51-80-50	INSURANCE & SURITY BONDS	30,981.47	35,000.00	35,000.00	35,000.00	40,000.00	40,000.00
51-80-55	DEPRECIATION	442,479.29	300,000.00	450,000.00	450,000.00	300,000.00	300,000.00
51-80-57	UTILITY BILLING EXPENSE	19,694.92	20,000.00	25,000.00	25,000.00	25,000.00	25,000.00
51-80-70		-60,743.00					

Utility Administration	1,055,076.29	1,111,500.00	1,241,500.00	1,241,500.00	1,072,000.00	1,072,000.00
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51-81-20	MAINTENANCE (WELLS)	0.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
51-81-27	UTILITIES	75,448.02	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
51-81-33	ENGR & PROFESSIONAL FEES	14,814.25	15,000.00	20,000.00	20,000.00	20,000.00	20,000.00
51-81-47	DEPARTMENT SUPPLIES	4744.65					
51-81-49	PIPES & PARTS	11.74	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
51-81-65	WELL DEVELOPMENT						
51-81-70	CAPITOL OUTLAY	65,310.25	100,000.00	100,000.00	100,000.00	700,000.00	700,000.00

Power and Pumping	160,328.91	320,000.00	325,000.00	325,000.00	925,000.00	925,000.00
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51-82-25	AUTO EXPENSE	14,710.81	40,000.00	40,000.00	40,000.00	30,000.00	30,000.00
51-82-26	EQUIPMENT SUPPLIES & MAINTENAN	150,249.89	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
51-82-29	RENTS & LEASES (RADIO TRANS.)	0.00	5,000.00	0.00	0.00	5,000.00	5,000.00
51-82-40	CHEMICALS	4508.62	5000	5000	5000	6,000.00	6,000.00
51-82-49	PIPE & PARTS	130,902.45	95,000.00	90,000.00	90,000.00	90,000.00	90,000.00
51-82-65	SUNDRY DAMAGE CLAIMS	5,000.00				10,000.00	10,000.00

Transmission and Distribution	305,371.77	345,000.00	335,000.00	335,000.00	341,000.00	341,000.00
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51-83-11	SALARIES	172,964.79	185,000.00	200,000.00	200,000.00	230,000.00	230,000.00
51-83-13	EMPLOYEE BENEFITS	110,638.67	120,000.00	150,000.00	150,000.00	150,000.00	150,000.00

51-83-26	EQUIPMENT SUPPLIES & MAINTENAN	26,922.01	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
51-83-27	UTILITIES	272.65					
51-83-34	CONTRACT SVCS. (SEWER LINE CL)	0.00	30,000.00	40,000.00	40,000.00	0.00	0.00
51-83-35	PROFESSIONSL & TECHNICAL SVCS	2,886.25	5000			5,000.00	5,000.00
51-83-40	CHEMICALS		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
51-83-65	SUNDRY (SEWER DAMAGE CLAIMS)		0.00	6,000.00	6,000.00	10,000.00	10,000.00
51-83-70	CAPITAL OUTLAY		0	100,000.00	100,000.00	750,000.00	750,000.00

Sewer Plant	313,684.37	400,000.00	556,000.00	556,000.00	1,205,000.00	1,205,000.00
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51-95-21	BOND INT (88 WTR RES. RL4190)	82,379.48	200,000.00	200,000.00	200,000.00	100,000.00	100,000.00
51-95-31	BOND PRIN (88 WTR RES RL4190)						
51-95-40	Payment to WKCWCD	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
51-95-56	WELL DEVELOPMENT (WEST FORK)						
51-95-68	UNCOLLECTABLE ACCOUNTS						
51-95-88	IFFP PLAN						
51-95-72	CAPITAL EXP. - WATER SYSTEM						
51-95-90	CAPITAL OUTLAY		200,000.00	300,000.00	300,000.00	300,000.00	300,000.00

Non-Operating Expenditures	132,379.48	450,000.00	550,000.00	550,000.00	450,000.00	450,000.00
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Total Expenditures	1,966,840.82	2,626,500.00	3,007,500.00	3,007,500.00	3,993,000.00	3,993,000.00
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End of Year Fund Balance	5,882,857.00
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Stormwater

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
52-36-34	TRANSFERS IN	35,859.56					
52-37-10	Storm Water Fees	592,779.33	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
52-37-25	Sundry Revenue						
52-37-41	STORM WATER IMPACT FEES	201,330.09	170,000.00	100,000.00	100,000.00	80,000.00	80,000.00
52-39-10	Intrest Earned	9464.17	10,000.00			10,000.00	10,000.00
	Contribution From Fund Balance		40,000.00	430,000.00	430,000.00		
Revenues		839,433.15	820,000.00	1,130,000.00	1,130,000.00	690,000.00	690,000.00

52-80-11	Salaries	179,877.66	185,000.00	195,000.00	195,000.00	230,000.00	230,000.00
52-80-13	Benefits	110,772.28	130,000.00	140,000.00	140,000.00	150,000.00	150,000.00
52-80-23	Travel & Training	0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
52-80-25	Auto Expense	3,541.15	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
52-80-33	Engineer Services	77,187.65	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
52-80-47	Department Supplies	59,224.38	60,000.00	50,000.00	50,000.00	50,000.00	50,000.00
52-80-50	Insurance & Surity Bonds	0.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
52-80-55	Depreciation	105,517.65	95,000.00	95,000.00	95,000.00	115,000.00	115,000.00
52-80-65	Utility Billing Expense	0.00	15,000.00	15,000.00	15,000.00	10,000.00	10,000.00
52-80-75	Capital Outlay	18,558.34	200,000.00	500,000.00	500,000.00	500,000.00	500,000.00
	Transfer to Debt Service		0.00	0.00	0.00		
Expenditures		554,679.11	820,000.00	1,130,000.00	1,130,000.00	1,190,000.00	1,190,000.00

Change in Fund Balance

0.00

End of Year Fund Balance

3,376,305.00

Cemetery Perpetual Care Fund

Code	Account Title	FY 2025 Actual	FY 2025 Budget	FY 2026 Estimate	FY 2026 Budget	FY 2027 Tentative	FY 2027 Final
70-30-05	CEMETERY PERPETUAL CARE PMTS	8,000.00	11,000.00	15,000.00	15,000.00	15,000.00	15,000.00
70-30-10	INT. EARNED- PERPETUAL CARE	12,396.71	12,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	Contribution From Fund Balance		27,000.00	225,000.00			
Revenues		20,396.71	50,000.00	250,000.00	25,000.00	25,000.00	25,000.00
70-40-71	CAPITAL OUTLAY	0.00	50,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Expenditures		0.00	50,000.00	250,000.00	250,000.00	250,000.00	250,000.00
End of Year Fund Balance		314,420.00					

Mayor

Colten Johnson

City Council

Arlon Chamberlain

Steven Shrope

Chris Heaton

Boyd Corry

Peter Banks



KANAB
—UTAH—

City Manager

Kyler Ludwig

City Attorney

Kent Burggraaf

City Recorder

Celeste Cram

City Treasurer

Danielle Ramsay

PUBLIC NOTICE
Kanab City – Budget Hearing

The Kanab City Council will hold a public hearing on Tuesday, June 23, 2026, at 6:30 p.m. in the Kanab City Council Chambers, 26 North 100 East, Kanab, Utah.

The purpose of the public hearing is to receive public comment regarding the proposed Fiscal Year 2027 Budget for Kanab City and the adoption of the Fiscal Year 2027 Budget.

The tentative budget is available for public inspection at the Kanab City Offices, 26 North 100 East, Kanab, Utah, during normal business hours and on the Utah Public Notice Website.

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Mayor
Colten Johnson
City Council
Arlon Chamberlain
Steven Shrope
Chris Heaton
Boyd Corry
Peter Banks



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City Manager
Kyler Ludwig
City Attorney
Kent Burggraaf
City Recorder
Celeste Cram
City Treasurer
Danielle Ramsay

DATE: June 23, 2026
TO: Mayor and City Council
SUBJECT: Employee Compensation
PREPARED BY: Kyler Ludwig, City Manager

Background:

Pursuant to Utah law, the City Council is required to hold a public hearing before approving compensation schedules for elected officers, statutory officers, and appointed officers. Staff has completed its annual review of employee compensation ranges and is proposing adjustments to the City's salary schedule for Fiscal Year 2027.

The proposed compensation schedule includes a 2.9% Cost of Living Adjustment (COLA) applied to salary ranges to help maintain market competitiveness and address inflationary impacts. In addition, employees will remain eligible for merit-based increases of up to 3.0%, based on individual performance evaluations and available budget authority.

In conjunction with the annual compensation review, staff is proposing modifications to several public safety position classifications. These changes include the creation of additional salary ranges within the Fire Department to better recognize employee certifications, training achievements, and increased responsibilities associated with advanced fire service credentials.

A public hearing has been scheduled to receive public comment regarding the proposed compensation schedule adjustments and compensation levels for appointed officials.

Analysis:

The proposed salary range adjustments are intended to maintain the City's ability to recruit and retain qualified employees while remaining fiscally responsible. The 2.9% COLA adjustment reflects current economic conditions and labor market trends and will be incorporated into the compensation schedule.

Merit increases will continue to be administered separately from the COLA adjustment and will be awarded based on employee performance. Eligible employees may receive merit increases ranging from 0% to 3%, consistent with the City's performance evaluation process.

The proposed compensation schedule also includes revisions to public safety classifications, particularly within the Fire Department. The addition of certification-based pay ranges is

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intended to create a clearer career progression framework, encourage professional development, and better align compensation with the skills and qualifications required to provide emergency services.

No changes are proposed to compensation for elected officials at this time. Compensation for elected officials has remained largely unchanged and may warrant future discussion by the City Council.

Legal:

Utah Code requires that compensation for elected officers, statutory officers, and appointed officers be established through a public process. The proposed compensation schedule amendments have been noticed for public hearing and are presented for Council consideration in compliance with applicable state law and City policy.

Financial:

The proposed 2.9% COLA adjustment, revised public safety pay ranges, and potential merit increases have been incorporated into the Fiscal Year 2027 budget projections.

Recommendations/Actions:

It is recommended that the City Council:

- Conduct the public hearing regarding the proposed compensation schedule amendments.
- Receive public comment.
- Approve Ordinance No. ____ adopting the updated compensation schedule and authorizing compensation increases for statutory officers and appointed officials.

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Kanab City Compensation Schedule and Salary Ranges

	2026		
Title	Annual Min	Annual Max	Hourly Min
Pool Front Desk/Concessions			\$10.50
Lifeguard			\$13.00
Library Clerk			\$16.00
Museum Attendant			\$16.00
Parks Laborer			\$17.00
PT Firefighter			\$20.00
Legal Assistant			\$21.00
Sports Official			\$21.00
Yoga Instructor			\$21.50
Swim Coach			\$21.50
Crossing Guard			\$21.50
Recreation Program Coordinator			\$22.50
Museum Director			\$25.75
City Council		\$4,800.00	
Mayor		\$12,000.00	

Billing Clerk	\$36,421.40	\$54,632.10	\$17.51
Parks Laborer	\$39,234.43	\$58,851.65	\$18.86
Facilities Laborer	\$39,234.43	\$58,851.65	\$18.86
Police Records Clerk	\$41,622.16	\$62,433.24	\$20.01
Public Works Laborer	\$46,041.57	\$69,062.35	\$22.14
Building Inspector	\$46,895.80	\$70,343.70	\$22.55
Firefighter / EMT	\$49,114.74	\$73,672.11	\$17.82
City Recorder	\$50,949.87	\$74,270.95	\$24.50
Firefighter / Advanced EMT	\$53,245.92	\$79,868.88	\$19.32
Police Officer (Uncertified)	\$55,120.00	\$82,680.00	\$26.50
Firefighter / Paramedic*	\$62,891.92	\$94,337.88	\$22.82
Police Officer (POST)	\$63,440.00	\$95,160.00	\$30.50
Recreation Director	\$57,389.62	\$86,084.43	
Library Director	\$57,736.87	\$86,605.30	
Fire Captain/ Advanced EMT	\$63,189.60	\$94,784.40	\$22.93
City Treasurer	\$64,810.54	\$97,215.81	
Parks Director	\$67,499.57	\$101,249.35	
Fire Captain / Paramedic*	\$72,835.60	\$109,253.40	\$26.43
Building Code Administrator	\$71,545.96	\$107,318.94	
Assist Public Works Director	\$73,520.58	\$110,280.88	\$35.35
Police Sergeant	\$80,080.00	\$111,671.02	\$38.50
Airport Manager	\$77,934.82	\$116,902.23	
Police Lieutenant	\$89,440.00	\$134,160.00	\$43.00
Fire Chief	\$93,824.06	\$140,736.09	
Public Works Director	\$98,752.41	\$148,128.62	
Police Chief	\$107,388.05	\$161,082.07	
City Attorney	\$123,594.80	\$185,392.20	
City Manager	\$124,593.52	\$186,890.28	

*Subject to the availability of contract funding for the paramedic position.

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City Attorney
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Celeste Cram
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Danielle Ramsay

PUBLIC NOTICE
Kanab City – Compensation Schedule Adjustment

The Kanab City Council will hold a public hearing on Tuesday, June 23, 2026, at 6:30 p.m. in the Kanab City Council Chambers, 26 North 100 East, Kanab, Utah.

The purpose of the public hearing is to receive public comment regarding a proposed amendment to the compensation schedule for the elected officers, statutory officers, and appointed officers of Kanab City, including adjustments to salary ranges and compensation levels, and the authorization of merit and cost-of-living (COLA) wage adjustments.



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City Attorney
Kent Burggraaf
City Recorder
Celeste Cram
City Treasurer
Danielle Ramsay

DATE: June 23, 2026
TO: Mayor and City Council
SUBJECT: Consolidated Fee Schedule
PREPARED BY: Kyler Ludwig, City Manager

Background:

Kanab City reviews its Consolidated Fee Schedule annually to ensure fees remain aligned with service delivery costs, administrative requirements, and current operational needs. Staff has evaluated the existing fee schedule and is proposing several targeted adjustments for Fiscal Year 2027.

Analysis:

The proposed amendments are limited in scope and primarily address operational changes and cost recovery. Key revisions include:

- Updates to credit card processing fees to better reflect actual transaction costs.
- Addition of Special Event Permit fees consistent with the City's revised special events framework.
- Revisions to airport after-hours call-out fees.
- Conversion of Library Multi-Purpose Room rental fees from a daily rate to an hourly rate to better accommodate community demand and usage patterns.

These changes are intended to improve consistency, recover costs associated with providing services, and better align fees with actual utilization.

Legal:

Financial:

The proposed fee adjustments are not expected to have a significant budgetary impact. Changes are intended to improve cost recovery for City services and administrative functions and ensure fees more accurately reflect the costs incurred by the City.

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City Council

Arlon Chamberlain

Steven Shrope

Chris Heaton

Boyd Corry

Peter Banks

City Manager

Kyler Ludwig

City Attorney

Kent Burggraaf

City Recorder

Celeste Cram

City Treasurer

Danielle Ramsay

Recommendations/Actions:

It is recommended that the City Council:

- Conduct the public hearing regarding the Kanab City Fee Schedule.
- Receive public comment.
- Approve Ordinance No. ____ an ordinance amending the Kanab City Consolidated Fee Schedule, with an effective date of July 1, 2026.

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Kanab City Consolidated Fee Schedule -July 2026

Residential Impact Fees	
Water	By water meter size (5/8 - \$3,341.62)
Wastewater	By water meter size (5/8 -\$1,742.39)
Stormwater	\$1,943.18
Public Safety	\$2,725.64
Parks & Rec	\$3,475.32
Transportation	\$4,718.39
Commercial Impact Fees	
Stormwater	\$0.97
Public Safety	\$3.26
Parks & Rec	\$1.74
Transportation	\$1.06
Wastewater	By water meter size
Water	By water meter size
Wastewater - Commercial and Residential	
5/8"	\$1,742.39
1"	\$4,460.51
1 1/2"	\$10,036.15
2"	\$17,842.04
2 1/2"	\$27,878.18
3	\$40,144.59
4	\$71,368.15
6	\$160,578.34
Water - Commercial and Residential	
5/8"	\$3,341.62
1"	\$8,554.56
1 1/2"	\$19,247.76
2"	\$34,218.23
2 1/2"	\$53,465.98
3	\$76,991.02
4	\$136,872.92
6	\$307,964.07

Water	
Monthly Base (7K gal)	40.00 (7K gal)
Per 1K gal Gal. Over 7K	0-7000 - 0.00
	7001-10000 - \$1.20
	10001-15000 - \$1.30
	15001-20000- \$1.55
	20001-25000 - \$1.60
	25001-30000 - \$1.65
	30001-35000 - \$1.70
	35001-40000 - \$1.75
	40001-45000 - \$1.80
	45001-50000 - \$1.85
	50001-55000 - \$2.00

Kanab City Consolidated Fee Schedule -July 2026

	55001-60000 - \$2.05
	60001+ - \$2.25
Deposit	\$110.00
Connection/Turn on	\$50.00
Late Utility Fee	\$15.00
Disconnect for Non-payment	\$50.00
Read	\$15.00
Disconnect Fee	\$15.00
Non Emergency Fee	\$75.00
Hydrant Deposit	\$1,500.00
Hydrant Per Day	\$3.00
Hydrant Per 1K gal	\$5.00
Water outside of City Limits	
Water Meter Installation (nearside) 5/8"	\$2,250.00*
Water Meter Installation (farside) 5/8"	\$3,500.00*

*Cost of asphalt billed separately

Sewer	
Residential	\$17.76
Small Commercial	\$46.14
Large Commercial	\$154.73
Schools	\$231.64
Apart. Per Unit	\$17.76
Hotel/Motel/RV Per Room	\$6.15

Storm Water	
Residential	\$16.13
Small Commercial (< 9,999 Sq foot Property)	\$36.30
Large Commercial (>10,000 Sq foot Property)	\$72.61

Public Works hourly Rates	
Labor (per employee)	\$75.00
Bucket truck	\$90.00
Dump truck	\$70.00
Water Truck	\$70.00
35G Mini Excavator	\$50.00
60G Mini Excavator	\$70.00
308 Mini Excavator	\$90.00
279D track loader	\$70.00
Road Grader	\$120.00
Loader	\$120.00
323 Excavator	\$160.00
Sewer Jet Truck	\$140.00
Drum Roller	\$50.00
Walk behind trench compactor	\$50.00
Pow-R-Mole	\$40.00
Vaccum Trailer	\$40.00

Kanab City Consolidated Fee Schedule -July 2026

Parks	
Residents	
JHP 2 Hour Minimum (<100 people)	\$40.00
JHP Per Hour (<100 people)	\$15.00
JHP 2 Hour Minimum (101-200 people)	\$50.00
JHP Per Hour (101-200 people)	\$20.00
JHP 2 Hour Minimum (201+ people)	\$75.00
JHP Per Hour (201+ people)	\$30.00
Serving Room	\$50 + \$25 deposit
Ranchos (resident) (per 2 hour block)	\$20.00
Ranchos (non-resident) (per 2 hour block)	\$20.00
City Lots, Yards, or Open Space (day use; hourly)	\$25.00
City Lots, Yards, or Open Space (day use; per 8 hours)	\$150.00
City Lots, Yards, or Open Space (day and overnight use; per 24	\$300.00
Non-profit** fundraiser use of parks and open space; limit	\$0.00*
One week non traditional baseball field use (camping-	\$30,000 or repair costs if higher

*Deposit may be required, dependent upon size of group and

**Non-profit status must be established by supporting

Library	
Late Per Day Per Book	\$0.00
Non-Resident Card	\$25.00
Non-Resident Family Card	\$50.00
1 Side Copies / Printer	\$0.10
2 Side Copies / Printer	\$0.15
Fax	\$0.50
Color Copies	\$0.50 (2-sided \$0.75)
Lost or Damaged Materials	Replacement or repair cost

Library Multi-Purpose Room	
Hourly (2-hour minimum)	\$15.00/hour + \$25.00 deposit
Hourly With Food (2-hour minimum)	\$30.00/hour + 75.00 deposit
Non-Profit* once per week (2-hr. limit; booked monthly on first-come, first serve basis)	\$0.00 + \$25.00 deposit

*Non-profit status must be established by supporting documentation (e.g., evidence of 501(c)(3) status, sworn affidavit, government or school status, etc.)

Heritage House & Museum	
Heritage House Per Day (includes use of bathroom and serving	\$275.00 + \$125 refundable deposit
Tour Guide Available During Events	\$50.00
Use of tables (10) and chairs (60)	\$150.00

Cemetery	
Resident	
Lot	\$500.00
Open/Close	\$300.00

Kanab City Consolidated Fee Schedule -July 2026

Weekend	\$400.00
Legal Holiday	\$500.00
Perpetual Care	\$500.00
Disinterment	\$750.00 Plus Vault Disposal
Non-Resident	
Lot	\$1,000.00
Open/Close	\$600.00
Weekend	\$800.00
Legal Holiday	\$1,000.00
Perpetual Care	\$1,000.00
Disinterment	\$750.00 Plus Vault Disposal
Infant Burials/Cremains- Outside of Rose Garden	
Resident Weekday	\$250.00
Resident Weekend/Holiday	\$350.00
Nonresident Weekday	\$500.00
Nonresident Weekend/Holiday	\$700.00
Animal	
Dog License (Spayed/Neutered)	\$15.00
Dog License (Not Spayed/Neutered)	\$25.00
Dog License Late Fee	\$15.00
Additional Dog Household Permit	\$40.00
Daily Impound (Licensed Dog)	\$25.00
Daily Impound (Unlicensed Dog)	\$50.00
Kennel Permit	\$170.00
Emergency Euthanasia	\$40.00
Pickup fee for dogs	\$35.00
Release of dog	\$100.00
Administrative	
Returned Check	\$22.00
Police Report	\$5.00
Copies	\$0.10
GRAMA	\$5.00
Credit Card Fee	\$1.95 Minimum or 2.5%
Late Fees	10% - 30 days past the due date
Legal Services or Contract Review / Draft	\$1,000*
Business Licensing	
Business License	\$50.00 per year plus \$10.00 per each employee
Solicitor License	(a) Day Permit Fee: \$25.00 per person
	(b) Week (7 day) Permit Fee: \$50.00 per person
	(c) Fourteen day Permit Fee: \$75.00 per person
	(d) Three-Month to twelve-month Permit Fee: \$150.00
Mass Gatherings	\$100.00 for each 24-hour period
	\$250.00 for each 24-hour period with 300 or more persons
Special Sales Event	Must have a current City Business License

Kanab City Consolidated Fee Schedule -July 2026

Non-Profit Special Events	\$5.00 per business for each day of operation
Seasonal Business	\$50.00 plus \$25.00 Fire Inspection fee
Beer License	Class A License \$125.00
	Class B License \$125.00
	Class C License \$300.00
	Class D License \$300.00
	Class E License \$125.00
	Class F License \$25.00 per day
Late Fee	\$10.00 - 30 days past the due date
Residential Fire Inspection	\$50.00
Commercial Fire Inspection	\$50.00/hr

Building Inspection	Current Rates as documented / calculated in the
New Construction	Calculated through the International Code Council Building
Renovation/Remodel	See Building Permit Pricing Fee Schedule
Commercial Plan Review	65% Building permit base (See New Construction and
Residential Plan Review (1- & 2-Family Dwellings and Townhome	\$150.00/unit

Planning and Zoning	
Annexation	\$600.00*
Appeals officer	\$550.00*
Boundary Adjustment, Simple	\$150.00
Boundary Adjustment, Full	\$500.00
Conditional use permit non-public hearing (residential)	\$100.00*
Conditional use permit (all others) or W/Public Hearing	\$300.00*
General plan amendment	\$200 + acreage charge*
Home occupation permit	\$75.00*
Internal Accessory Dwelling Unit (IADU)	\$50.00
Development Committee Review	\$25.00*
Development Agreement Review	\$1,000.00*
Sign Permit, Wall Signs	\$50 + inspection(s)*
Sign Permit, Freestanding	\$150 + inspection(s)*
Site Plan Review (first review of City Engineer included;_	\$600 + \$50 per acre
Preliminary and Final plat (10 lots or more; includes	\$2200 + \$85 per lot
Amendments – Final plat (for City Engineer review: 75% of fee	\$600 + \$15 per lot + \$10 per mailer (max. \$100)
Ordinance Change Petition/Text Amendment*	\$250.00*
Zone Change (per parcel/lot)	\$250 + \$10 per mailer (max. \$100)*
PD Overlay <u>Zone Change</u>	\$250 + \$10 per mailer (max. \$100)*
PD Overlay Preliminary Site Plan	\$600 + acreage charge***
PD Overlay Final Site Plan	\$600 + acreage charge***
PID, Letter of Intent	\$2,000.00
PID, Application	\$5,000.00
Engineering Reviews and Inspections7	\$600.00*
<u>Demolition</u> , Excavation, and Grading Permits	\$400.00*
Minor Subdivision (less than 10 lots)	\$600 + \$400 for City Engineer review**
Tier I Special Event Permit	\$0.00
Tier II Special Event Permit	\$50.00
Tier III Special Event Permit	\$100.00

Kanab City Consolidated Fee Schedule -July 2026

*Additional hourly charge for City Engineer or City Attorney

**City Engineer fees may be adjusted

***Acreage Charge: 1-100 acres = \$90.00/acre; 101+ acres =

Application Fees are due at time of application. Review process will not begin until full application received and the application fees have been paid. Additional fees must be paid prior to being placed on the Planning Commission or City Council agenda or before building permit is approved.

Airport	
Hangar Rental	
T-Hangar	\$175 / month
Larger Hangar	\$500 / month
Land lease	\$0.25 per sq. ft. per year
Tie down-overnight, less than 6 days	No charge
Tie down-overnight, weekly	\$10.00
Tie down-overnight, monthly	\$30.00
Tie down-overnight, annual	\$300.00
Fuel Flowage	
Fuel Storage/flowage (per gallon)	\$0.10
Government contract aircraft w/ fuel on the airport not	\$0.30
Call Out Fee	
After hours up to 10 p.m.	\$75.00
After 10 p.m. or weekend	\$125.00

*Call out fees can be waived with large fuel purchase (200

*Call out fees will be waived for commercial Air Medical

Swimming Pool	
Residents	
Daily open swim	\$4.00
10 Punch Pass	\$35.00
Individual Season Pass	\$100.00
Senior Season Pass	\$55.00
Family Pass (2 adults and up to 4 children; each additional child	\$225.00
Lap swim/aerobics	\$4.00
Night Swim	\$4.00
Water aerobics Season pass	\$100.00
Non Resident	
Daily open swim	\$6.00
10 Punch Pass	\$50.00
Individual season pass	\$150.00
Senior season pass (65 and older)	\$80.00
Family Pass (2 adults and up to 4 children; each additional child	\$325.00
Lap swim	\$6.00
Night Swim	\$6.00
Water aerobics Season pass	\$150.00

Kanab City Consolidated Fee Schedule -July 2026

Swim lessons	\$50.00
Private one on one swim lessons	\$100.00
Kanab City Employee - Family Pass	No charge
Firefighters and residents appointed to a City Board (paid and	No charge

Recreation

Youth Recreation Participation Fee (Varies)	\$150
Baseball Field Advertisement	\$250
Baseball Light Usage - Other	\$20/hour/field

Mayor

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City Manager

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City Attorney

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City Recorder

Celeste Cram

City Treasurer

Danielle Ramsay

PUBLIC NOTICE
Kanab City – Fee Schedule Adjustment

The Kanab City Council will hold a public hearing on Tuesday, June 23, 2026, at 6:30 p.m. in the Kanab City Council Chambers, 26 North 100 East, Kanab, Utah.

The purpose of the public hearing is to receive public comment regarding proposed amendments to the Kanab City Fee Schedule in preparation for Fiscal Year 2027. Proposed amendments may include the addition, modification, or adjustment of fees, rates, charges, and related provisions for City services and programs.



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T. Colten Johnson
City Manager
Kyler Ludwig
Treasurer
Danielle Ramsay



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Peter Banks

Kanab City Council Staff Report

File # ZONE26-006

Date:	June 18, 2026
Meeting Date:	June 23, 2026
Agenda Item:	Approve or Deny a zone change to City Council from RA [Residential Agriculture] to R-1-20 [Single] for parcel K-17-30-Annex
Subject Property Address:	379 East 1100 South
Property Owner:	Rebecca Ott
Applicant Agent:	Iron Rock Engineering
General Plan Designation:	Medium Density Residential
Parcel #:	K-17-30-Annex

Attachments:

Exhibit A: Subject/Vicinity Property

Summary:

Applicant agent, Iron Rock Engineering has submitted an application for a zone change on behalf of the property owner Rebecca Ott for parcel K-17-30-Annex. The request is to rezone from RA (Residential Agriculture) to R-1-20 (Single Family, 20,000 sq.ft.).

Site Description:

The subject property is approximately 2.7-acres. The parcel has an existing home built on it. Surrounding zoning designations and the density designations are as follows:

North	South	East	West
RA & C2	Single-Family RA	Single-Family RA	C-2
Medium Density Residential / General Commercial / Agriculture	Medium Density Residential / General Commercial / Agriculture	Medium Density Residential / General Commercial / Agriculture	Medium Density Residential / General Commercial / Agriculture

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Kanab City Land Use Ordinance, General Plan and Zoning Map Analysis:

Zoning designations and zone changes are regulated by the Kanab City Land Use Ordinance, Chapter 15 – Establishment of Zoning Districts regulates zoning designations within Kanab City. Section 15-7 Transitioning and Maintaining Balance, states:

It is the objective of the City to encourage and provide for proper transition and compatibility between zones and intensity of uses, which should be regulated by the City Land Use Code, the General Plan, Future Land Use Map and the Kanab City Annexation Policy Plan. The City also seeks to maintain a healthy balance and mix of land uses within the community, representing the atmosphere of existing development. Areas for growth have been planned with a balance for all uses, including agriculture, residential, commercial and industrial uses, as demonstrated in the Kanab City General Plan and Future Land Use Map. Future decisions regarding land use and zoning in Kanab should be guided by this map.

The City promotes orderly growth, with an emphasis for new developments to occur in the core community areas first. Rezoning of adjacent undeveloped property should be compatible with developed property.

Public Comment:

The Public Hearing was held on June 11, 2026. There were no public comments.

Findings:

1. The application was initiated by the representative.
2. The property is zoned as RA and approximately 2.7-acres.
3. The City Council is the decision-making authority for a zoning application. The Council may adopt or reject the request as it deems appropriate or may assign a different zoning designation.
4. Assigning an R-1-20 zone is consistent with the Kanab City Future Land Use Map that shows the area designated as MDR. R-1-20 zone is not consistent with the surrounding area that is currently zoned C2 and RA.

Planning Commission:

Planning Commission discussed the zone change and made a motion for a positive recommendation for zone R-1-20, vote was unanimous.

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Suggested Motion(s):

I move that we approve the zone R-1-20 to Parcel K-17-30-Annex based on the findings and conditions outlined in Staff Report ZONE 26-006.

I move that we approve zone _____ to Parcel K-17-30-Annex based on the findings and conditions outlined in Staff Report ZONE 26-006 and the following _____.

I move that we deny the zone change application for Parcel K-17-30-Annex based on the findings and conditions outlined in Staff Report ZONE 26-006.

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Mayor

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Kyler Ludwig

Treasurer

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Exhibit A: Subject Property

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City Manager
Kyler Ludwig
City Attorney
Kent Burggraaf
City Recorder
Celeste Cram
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Danielle Ramsay

DATE: June 23, 2026
TO: Mayor and City Council
SUBJECT: Fire Protection Agreement Extension
PREPARED BY: Kyler Ludwig, City Manager

Background:

In June 2025, Kanab City and Kane County entered into a one-year Fire Protection Agreement authorizing the Kanab Fire Department to provide structure fire response services to certain developed properties located in unincorporated Kane County adjacent to the City. The agreement was intended as a temporary solution while the County and City worked to develop long-term options for providing fire protection services in these areas.

Over the past year, Kanab City and Kane County have evaluated potential long-term service area solutions. The proposed approach includes annexation of properties that are contiguous to and eligible for incorporation into Kanab City, while properties that cannot reasonably be annexed into the City would be incorporated into the Vermillion Cliffs Special Service District. A draft annexation area has been identified and surveyed, and both annexation efforts are currently underway.

The existing Fire Protection Agreement expires on June 30, 2026. Because the annexation and district boundary adjustment processes will not be completed before that date, Kane County and Kanab City have negotiated an amendment extending the agreement through December 31, 2026.

Analysis:

The proposed amendment extends the duration of the existing Fire Protection Agreement by six months, through December 31, 2026. No substantive changes are proposed to the service area, response obligations, billing methodology, or responsibilities of either party. The amendment is intended solely to provide additional time for implementation of the long-term fire service area solution currently being pursued by the County, City, and Vermillion Cliffs Special Service District.

Under the proposed long-term strategy, properties immediately adjacent to the City that are eligible for annexation would become part of Kanab City and receive fire protection as City residents. Properties that are not contiguous to the City and therefore cannot be annexed are

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Mayor**Colten Johnson****City Council****Arlon Chamberlain****Steven Shrope****Chris Heaton****Boyd Corry****Peter Banks****City Manager****Kyler Ludwig****City Attorney****Kent Burggraaf****City Recorder****Celeste Cram****City Treasurer****Danielle Ramsay**

anticipated to be incorporated into the Vermillion Cliffs Special Service District, which would then contract for fire protection services as appropriate.

Approval of the amendment will ensure continuity of fire protection services for affected developed properties while the annexation and district boundary adjustment processes are completed. Without the extension, the current agreement would terminate on June 30, 2026, leaving uncertainty regarding fire protection coverage for those properties until a permanent solution is implemented.

Legal:

The amendment has been reviewed and approved as to form by the City Attorney and County Attorney. The amendment modifies only the expiration date of the existing agreement and leaves all other terms and conditions unchanged.

Financial:

The amendment does not create any new financial obligations beyond those contemplated in the existing Fire Protection Agreement. The current reimbursement and billing provisions remain in effect through the extended term of the agreement.

Recommendations/Actions:

It is recommended that the City Council:

- Approve Resolution ____ a resolution approving the Amendment to the Fire Protection Agreement between Kanab City and Kane County.

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AMENDMENT TO THE FIRE PROTECTION AGREEMENT BETWEEN KANAB CITY AND KANE COUNTY

AUTHORIZATION FOR FIRE PROTECTION IN ADJACENT UNINCORPORATED AREAS OF KANE COUNTY

This Amendment ("Amendment") to the Fire Protection Agreement ("Agreement") is entered into by and between Kanab City, a municipal corporation and political subdivision of the State of Utah (the "City"), and Kane County, a political subdivision of the State of Utah (the "County"), on this 1st day of July, 2026 ("Effective Date"). Each of the foregoing is a "Party," and collectively are referred to herein as the "Parties."

RECITALS

WHEREAS, the County and City previously entered into a one-year Fire Protection Agreement, with an effective date of July 1, 2025, which Agreement provided for structure fire protection to certain specified developed properties in the unincorporated areas of the County;

WHEREAS, the one-year Agreement was intended to provide the County with time to work on long-term solutions for ensuring adequate fire protection for these specified properties;

WHEREAS, the Parties acknowledged that the Agreement was a short-term solution as the billing process fails to sufficiently reimburse City taxpayers for their financial investment in fire protection;

WHEREAS, the City and County are working on a solution that may result in certain developed properties immediately adjacent to the City's boundaries, in unincorporated Kane County, that currently receive certain City services (e.g., water service), to be annexed into the City;

WHEREAS, the County and the Board of the Vermillion Cliffs Special Service District ("VCSSD") are working on a separate solution involving the annexation of five unincorporated parcels into the VCSSD, due to the parcels not being immediately adjacent to the City's boundaries;

WHEREAS, the noted solutions are in progress but will not be completed by June 30, 2026; and

WHEREAS, the Parties desire to amend and temporarily extend the Fire Protection Agreement to allow additional time for the efforts on these two noted solutions.

AMENDMENT AND EXTENSION TO AGREEMENT

NOW, THEREFORE, in consideration of the recitals, incorporated forthwith as well as the recitals and terms of the Fire Protection Agreement, the Parties agree as follows:

1. The Fire Protection Agreement is hereby amended, extending its duration, as noted in paragraph 2 thereof, until December 31, 2026. All other terms in the Agreement to the contrary are hereby amended.
2. Beyond the amendment noted herein, no further amendment or modification of the Agreement is made. All other terms and conditions of the Agreement shall remain in full force and effect.

[Signatures on the following page(s).]

THE PARTIES HERETO have executed this Agreement.

KANAB CITY

Approved as to form:

Troy Colten Johnson
MAYOR
Dated: _____, 2026

Kent A. Burggraaf
CITY ATTORNEY
Dated: _____, 2026

KANE COUNTY

Approved as to form:

Gwen Brown
COMMISSION CHAIR
Dated: _____, 2026

Jeff Stott
COUNTY ATTORNEY
Dated: _____, 2026

**FIRE PROTECTION
AGREEMENT BETWEEN
KANAB CITY AND KANE
COUNTY**

AUTHORIZATION FOR FIRE PROTECTION IN ADJACENT UNINCORPORATED AREAS OF KANE COUNTY

This Cooperation Agreement ("Agreement") is entered into by and between Kanab City, a municipal corporation and political subdivision of the State of Utah (the "City"), and Kane County, a political subdivision of the State of Utah (the "County"), on this 1st day of July, 2025 ("Effective Date"). Each of the foregoing is a "Party," and collectively are referred to herein as the "Parties."

RECITALS

WHEREAS, Utah Code, Title 11, Chapter 7, *Fire Protection*, requires that every incorporated municipality and board of commissioners provide for adequate fire protection within their territorial limits, and allows them to cooperate and contract with all contiguous counties and municipalities;

WHEREAS, the City has elected to maintain and support a firefighting force or fire department for its own protection;

WHEREAS, the County is committed to providing long-term solutions to ensure adequate fire protection to unincorporated areas within the County;

WHEREAS, the total cost to provide adequate fire protection goes beyond fire suppression and includes fire prevention measures, infrastructure, and day-to-day operation costs;

WHEREAS, the Parties value an investment in fire prevention, including inspections, public education, and employee training;

WHEREAS, the City allocated approximately \$1,484,000.00 from the General Fund in the 2026 fiscal year budget toward the fire department;

WHEREAS, the Parties jointly affirm that funding fire protection services solely through a per-use rate or similar charging mechanism is not a sustainable nor equitable approach;

WHEREAS, the Parties acknowledge that this agreement is a short-term solution as the billing process fails to sufficiently reimburse City taxpayers for their financial investment in fire protection;

WHEREAS, there are certain developed properties immediately adjacent to the City's boundaries, in unincorporated Kane County, that currently receive certain City services (e.g., water service), which the Parties agree should be annexed into the City and, due to their proximity to other properties within City limits, may pose a threat to City residents property should one or more of their structures catch fire (i.e., due to the lack of structural fire protection in relation to their property);

WHEREAS, the City has water infrastructure outside the City's boundaries (e.g., well pump houses and adjacent infrastructure) which it would like to ensure has adequate structural fire protection;

WHEREAS, the City has and desires from time to time to contribute toward the support of structural fire protection, defined herein, in adjacent unincorporated areas of the County as resources allow;

WHEREAS, the County does not have a full-time firefighting force for providing fire protection for structural fires in the areas adjacent to the territory of the City;

WHEREAS, the Parties agree that the County and its residents would benefit from the City's support, from time to time, resources permitting, in providing support on structural fires in the adjacent unincorporated areas of the County;

WHEREAS, the Parties wish to memorialize their understanding, agreement, and delegation of authority from the County to the City to provide fire protection beyond the protection afforded for wildland fire (i.e., after the County's "initial attack" and under agreements with the State Division of Forestry and Fire), and for the City to bill for the services rendered through July 1, 2026 providing for the City to recoup some or all of its cost;

WHEREAS, the Parties acknowledge that annexation of the adjacent developed unincorporated properties into Kanab City offers a long-term, sustainable solution for the provision of structural fire protection and related municipal services, and agree to encourage annexation of properties receiving ongoing municipal water service and benefitting from fire protection under this Agreement, while the County continues to explore alternative service options for properties that are not eligible for annexation under applicable state law;

WHEREAS, the City and County are public agencies as defined in the Utah Interlocal Cooperation Act, Utah Code § 11-13-101, et seq. (the "Act"), and, as such, are authorized by the Act to each enter into an interlocal agreement to act jointly and cooperatively on the basis of mutual advantage;

WHEREAS, the Parties are committed to promoting the health and welfare of the residents of their respective political subdivisions;

WHEREAS, the terms of the foregoing agreement will promote the common general health, safety, and welfare of City and County residents;

WHEREAS, this agreement does not create an interlocal entity; and

WHEREAS, this will be the final agreement between the City and the County for structural fire protection as it relates to these developed properties in the unincorporated areas of Kane County immediately adjacent to the City.

AGREEMENT

NOW, THEREFORE, in consideration of the recitals, incorporated forthwith, the mutual covenants and agreements herein set forth, the mutual benefits to the Parties to be derived, and for other valuable consideration, the receipt and sufficiency of which the Parties acknowledge, the Parties agree as follows:

1. Purpose of the Agreement. The purpose of this Agreement is outlined in the Recitals, which are incorporated herein by reference.

2. Duration. This Agreement shall commence on the Effective Date and shall terminate upon the – one-year anniversary. This Agreement may be amended by mutual written consent of the Parties. This Agreement shall be in effect for one year.

3. Termination. This Agreement may be terminated by a Party by providing sixty (60) days' notice of the intent to terminate.

a. Non-Funding Clause and Force Majeure. If a Party responsible for financing the fire- fighting force makes all reasonable efforts in fulfilling its obligations under this Agreement, and, through no fault of the individual Party, or due to force majeure, or due to a third party's failure to appropriate necessary funding, and is therefore unable to reasonably bear the operational costs or to acquire the necessary financing for the firefighting source, then this Agreement may be terminated by written notice to the other Parties and there will be no obligation for the Parties to move forward with the terms of this Agreement.

b. Termination Upon Creation of an Adequate Structural Fire Protection Alternative. Upon the creation of a Special Service District, countywide fire protection, or another alternative providing adequate structural fire protection to certain geographical areas of the unincorporated portions of the County that (i) receive water services through Kanab City and/or (ii) contain wells or springs used by the Kanab City municipal water system, this Agreement shall terminate as to those specific unincorporated areas of the County. All or relevant portions of this Agreement shall be subordinate to any current or future agreement in effect, related to structural fire protection.

4. Representatives. The individuals listed below are authorized to act as the Representative for their respective Party in all matters related to this Agreement. Either Party may change its Representative by giving written notice to the other Parties' Representatives.

Kanab City	Kane County
Name: Kyler Ludwig (City Manager)	Name: Celeste Meyeres
Telephone: 435-644-2534	Telephone: 435 644 4904
Email: citymanager@kanab.utah.gov	Email: cmeyeres@kane.utah.gov

5. Limitations. This Agreement constitutes an obligation for the City to respond to structural fires in specific unincorporated areas of the County that (i) receive water services through Kanab City and/or (ii) contain wells or springs used by the Kanab City municipal water system, within the limits of the City's reasonably available resources. This Agreement does not require the City to expand its current fire department personnel or resources. This Agreement delegates authority for the City's fire department to act under the County's fire authority as it pertains to responding to structural fires in the unincorporated areas of the County. This Agreement does not supersede, terminate, nor override any prior, concurrent, or future agreements related to other fire protection or emergency services, or other forms of mutual aid, including, but not limited to those agreements related to wildland fire protection agreements. This

Agreement does not supersede any responsibilities, regulations, and/or requirements imposed by state laws and local ordinances. This Agreement does not obligate the City to undertake nor assume any statutory or legal responsibilities or obligations of the County. This Agreement does not create any additional obligations or responsibilities of the County except as set forth in section 7.

6. City's Intent and Commitments. The City commits to working in good faith with the County.

- a. The City shall, based on available resources, respond to structural fires in the unincorporated areas of the County depicted in Exhibit A, including those parcels listed in Exhibit B, when notified by the County's dispatch. If responding to a structural fire in the specified unincorporated areas of the County, the City's fire department personnel shall determine the level of fire protection service to be rendered, as well as the manner and method in which the service is to be provided.
- b. When resources are unavailable or limited, or responding to a structural fire in the specified unincorporated area would leave the incorporated area of the City at unreasonable risk, the City's fire department will not respond to dispatch callouts for structural fires in the specified unincorporated areas of the County. However, when the City fire department does respond, the City's fire personnel will act reasonably and in accordance with its adopted policies and procedures.
- c. Within ninety (90) days of a Structural fire response, the City will bill the County for the actual and reasonable costs for such structural fire response.
- d. The City will not charge the County in the event of a false alarm.
- e. The City will utilize a standard and reasonable rate schedule to determine staffing and equipment costs.
- f. The City will bill the County for requested fire inspections outside the City's territorial limits, within ninety (90) days of completion of the inspection.
- g. The City will use a standard and reasonable rate schedule to determine fire inspection costs; a 2-hour minimum inspection time will be charged on all inspections.
- h. At all times, the City will prioritize responding to and having sufficient fire protection coverage within the City's territory before responding to a structural fire in the unincorporated areas of the County.

7. County's Intent, Commitments, and Delegation of Authority. The County commits to working in good faith with the City.

- a. As the fire authority for the unincorporated areas of Kane County, the County hereby delegates authority to the Kanab Fire Department to respond to structural fires in the specified unincorporated areas of Kane County depicted in Exhibit A, including those parcels listed in Exhibit B, which properties (i) receive water services through Kanab City and/or (ii) contain wells or springs used by the Kanab City municipal water system.
- b. The County does not obligate the City to act or respond to structural fires in its territory when the City's reasonably available personnel or equipment are unavailable or limited, or responding would unreasonably leave Kanab residents unprotected or at unreasonable risk.
- c. The County shall allow the City to exercise its decision-making authority in whether to respond and the level, manner, and method of structural fire protection services to be rendered.
- d. From the effective date of this Agreement through June 30, 2026, the County authorizes the City to bill the County for fire protection services and fire inspections within the unincorporated territorial limits of the County.
- e. The County will pay the City within ninety (90) days of receiving a bill as outlined within this agreement.

8. Long-Term Service Planning and Annexation Encouragement. The Parties agree that annexation into Kanab City is a preferred and sustainable long-term solution for providing structural fire protection and related municipal services to properties currently receiving water services from the City and located in adjacent unincorporated areas of Kane County. The County agrees to support and not oppose annexation petitions for such properties where annexation is feasible and consistent with Utah law. This provision does not obligate the County to initiate annexation but reflects the mutual intent of the Parties to transition toward more permanent governance and service models.

9. Reporting, Information Sharing, and Record Keeping. As necessary and requested by a Party, the other Party shall comply with any reporting requests and requirements. The Parties agree to maintain their books and records in such a manner that any funds received from another Party will be shown separately on the receiving Party's books. The Parties' respective records shall be maintained sufficiently to identify the use of funds for the purposes outlined in this Agreement. The Parties shall make their respective books and records available to the other Parties upon reasonable request at reasonable times.

10. Entire Agreement; Amendments. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof, and no statements, promises, or inducements made by any Party or agents of any Party that are not contained in this Agreement shall be binding or valid. Alterations, extensions, supplements, or modifications to the terms of this Agreement shall be agreed to in writing by the Parties, incorporated as amendments to this Agreement, and made a part hereof.

11. Severability. If any provision of this Agreement is adjudged to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions will not in any way be affected or impaired, and the Parties will use their best efforts to substitute a valid, legal, and enforceable provision which, insofar as practical, implements the purposes of this Agreement.

12. Third Party Beneficiaries. There are no intended third party beneficiaries to this Agreement. It is expressly understood that enforcement of the terms and conditions of this Agreement, and all rights of action relating to such enforcement, shall be strictly reserved to the Parties, and nothing contained in this Agreement shall give or allow any claim or right of action by any third person under this Agreement. It is the express intention of the Parties that any person, other than the Party who receives benefits under this Agreement, shall be deemed an incidental beneficiary only.

13. Choice of Law. This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Utah.

14. No Assignment. The rights and obligations under this Agreement are not assignable in whole or in part.

15. Privileged Communications. Documentation of or pertaining to pre-decisional analysis or deliberations shall be treated as privileged interagency communication and managed as protected records to the extent allowed under federal and state law.

16. Interlocal Cooperation Act. In satisfaction of the requirements of the Interlocal Cooperation Act in connection with this Agreement, the Parties agree as follows:

- a. This Agreement shall be authorized as provided in Utah Code § 11-13-202.5.

- b. This Agreement shall be reviewed as to proper form and compliance with applicable law by a duly authorized attorney on behalf of each Party pursuant to and in accordance with Utah Code § 11-13-202.5.
- c. A duly executed original counterpart of this Agreement shall be filed immediately with the keeper of records of each Party, pursuant to Utah Code § 11-13-209.
- d. The term of this Agreement shall not exceed fifty (50) years, pursuant to Utah Code § 11-13-216.
- e. Except as otherwise specifically provided herein, each Party shall be responsible for its own costs of any action done pursuant to this Agreement, and for any financing of such costs.
- f. No separate legal entity is created by the terms of this Agreement and no facility or improvement will be jointly acquired, jointly owned, or jointly operated by the Parties.
- g. Pursuant to Utah Code § 11-13-207, the Representatives designated by each Party are hereby designated as the joint administrative board for all purposes under the Interlocal Cooperation Act.

17. Agency. No officer, employee, or agent of the City or County is intended to be an officer, employee, or agent of the other Party. None of the benefits provided by each Party to its employees, including, but not limited to, workers' compensation insurance, health insurance, and unemployment insurance, are available to the officers, employees, or agents of the other Party. The Parties will each be solely and entirely responsible for their acts and for the acts of their officers, employees, or agents during the performance of the activities anticipated under this Agreement.

18. Governmental Immunity, Liability, and Indemnification.

- a. Governmental Immunity. The Parties are governmental entities under the Governmental Immunity Act of Utah, Utah Code §§ 63G-7-101 et seq. (the "Immunity Act"). None of the Parties waives any defenses or limits of liability available under the Immunity Act and other applicable laws. All Parties maintain all privileges, immunities, and other rights granted by the Immunity Act and all other applicable laws.
- b. Liability and Indemnification. The Parties agree to be liable for their own negligent acts or omissions, or those of their authorized employees, officers, and agents while engaged in the performance of the obligations under this Agreement, and none of the Parties will have any liability whatsoever for any negligent act or omission of another Party, its employees, officers, or agents. An individual Party shall indemnify, defend, and hold harmless another Party, its officers, employees and agents (the "Indemnified Parties") from and against any and all actual or threatened claims, losses, damages, injuries, debts, and liabilities of, to, or by third parties, including demands for repayment or penalties, however allegedly caused, resulting directly or indirectly from, or arising out of (i) the Party's breach of this Agreement; (ii) any acts or omissions of or by the Party, its agents, representatives, officers, employees, or subcontractors in connection with the performance of this Agreement; or (iii) the Party's use of public funds. The Parties agree that their respective duty to defend and indemnify the Indemnified Parties under this Agreement includes all attorney's fees, litigation and court costs, expert witness fees, and any sums expended by or assessed against a Party for the defense of any claim or to satisfy any settlement, arbitration award, debt, penalty, or verdict paid or incurred on behalf of another Party to this Agreement. The Parties agree that the requirements of this paragraph will survive the expiration or sooner termination of this Agreement. The County shall hold the City harmless against claims of inadequate fire

protection or insufficient response or measures used in the service provided, or claims of a similar nature.

19. Required Insurance Policies. All Parties to this Agreement shall maintain insurance or self-insurance coverage sufficient to meet their respective obligations hereunder and consistent with applicable law.

20. Non-Funding Clause. The Parties will work in good faith in acquiring the funds necessary to perform their respective obligations under this Agreement. If funds sought are not appropriated and made available to one or more of the Parties, through no fault of the Party, then that Party to whom funds were not appropriated shall promptly notify the other Parties of such non-funding and of the resultant need to terminate this Agreement. The termination of the Agreement under this paragraph shall not be construed as a breach of this Agreement or as an event of default under this Agreement, and such termination under this paragraph will be without penalty and no right of action for damages or other relief will accrue to the benefit of one of the Parties, its successors, or its assigns as to this Agreement, or any portion thereof, which may terminate and become null and void.

21. Interpretation. This Agreement, except where the context by clear implication herein otherwise requires, shall be construed as follows:

- a. Definitions include both singular and plural;
- b. Pronouns include both singular and plural and cover both genders;
- c. The captions and headings of this Agreement are for convenience only and in no way define, limit, or describe the scope or intent of any provision, article, or section of this Agreement; and
- d. Where applicable, reference to a Party, such as the City or County, shall also include the fire authority or fire department of that entity.
- e. "Structural fire" as referenced herein includes any habitable and non-habitable structure fires, fires that occur within a residential subdivision or on any private or public land that would not yet be considered a declared wildland fire, only the "initial attack" of a wildland fire, vehicular and debris fires, hazmat response, extractions, and any other fire that would otherwise commonly be referred to as a "structural fire." The Parties acknowledge this is a broader definition for "structural fire" than the definition customarily used.

22. Execution in Counterparts. This Agreement may be executed in counterpart originals, all such counterparts constituting one complete executed document.

23. Authorization. By signature below, the following individuals certify that they are authorized to act on behalf of their respective Parties to give effect to this Agreement.

Notwithstanding anything perceived to be to the contrary in the foregoing terms of this Agreement, the Parties intend this Agreement to represent their overall intent to work together in good faith, the delegation of authority for the City to act on behalf of the County for structural fire response and fire inspections, and for the City to bill for the services rendered prior to June 30, 2026, pursuant to the terms herein.

[Signatures on the following page(s).]

THE PARTIES HERETO have executed this Agreement.

KANAB CITY

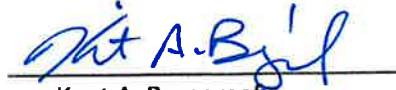
Approved as to form:



Troy Colten Johnson

MAYOR

Dated: 6-25-, 2025



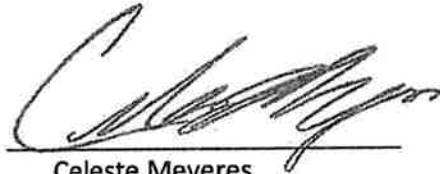
Kent A. Burggraaf

CITY ATTORNEY

Dated: JUNE 26, 2025

KANE COUNTY

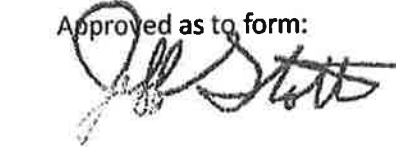
Approved as to form:



Celeste Meyeres

COMMISSION CHAIR

Dated: June 24, 2025



Jeffrey Stott

COUNTY ATTORNEY

Dated: June 24, 2025

EXHIBIT A

Map(s) of Specified Unincorporated Areas

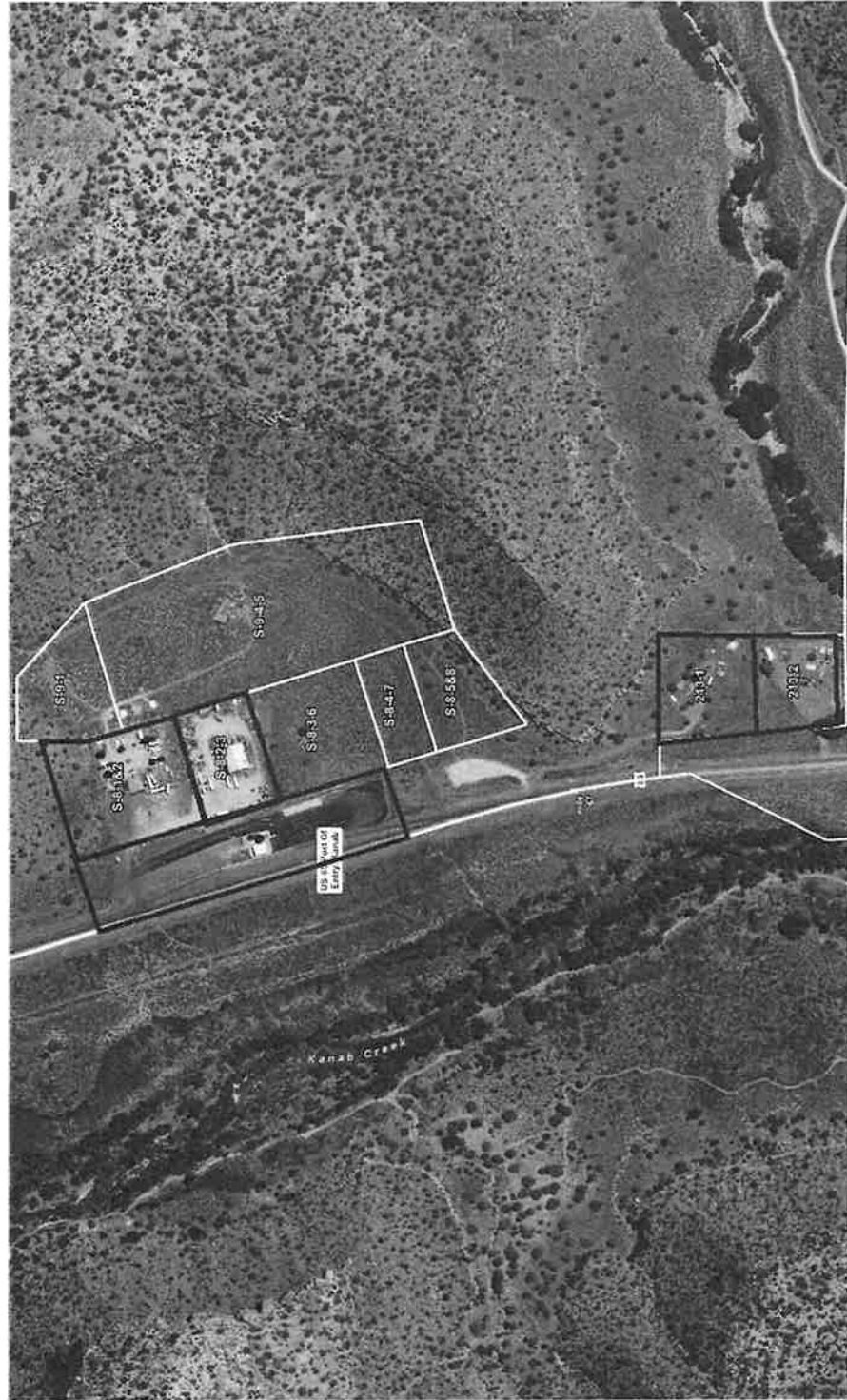
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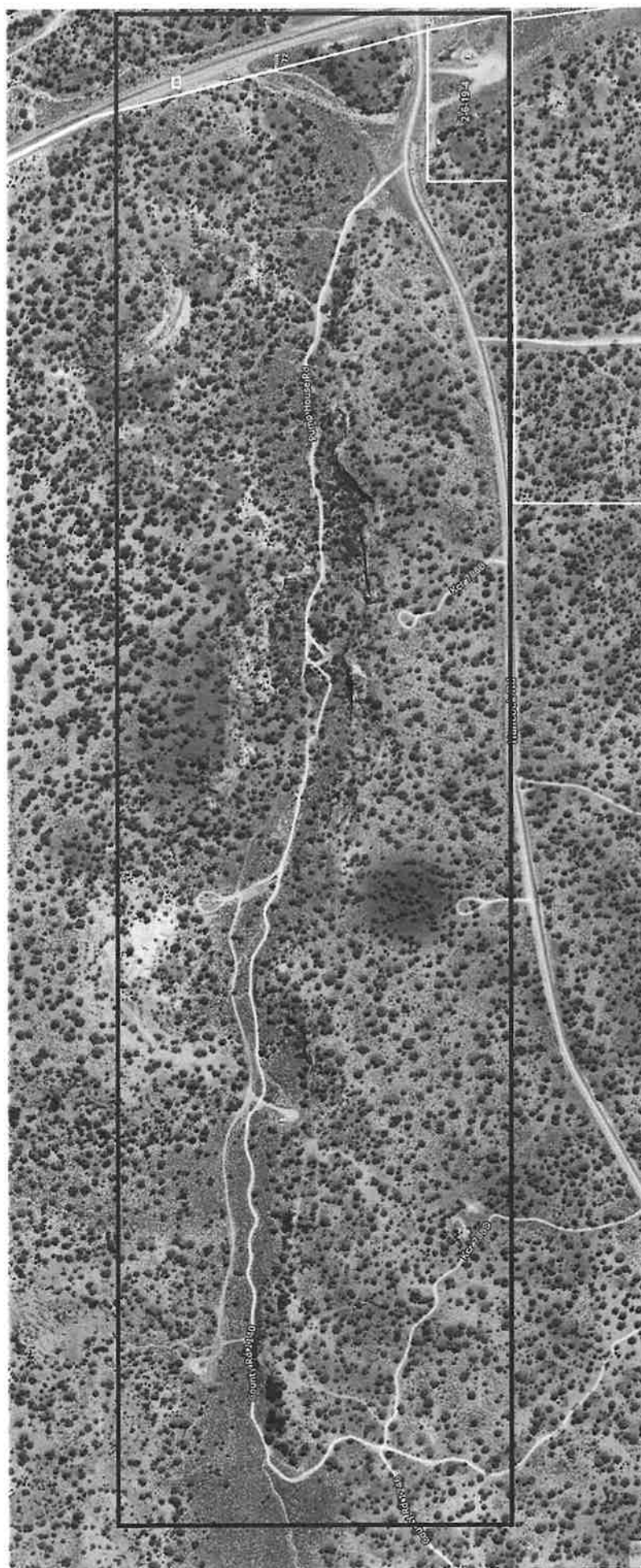


EXHIBIT B

List of Parcels in Specified Unincorporated Areas

Exhibit **KB**

3-6-30-1A

3-6-20-2

3-6-21-6A

3-6-21-10

3-6-21-9

3-6-21-8

3-6-21-12

3-6-21-14

3-6-21-20

213-2

213-1

S-8-2-3

S-8-1&2

2-6-30-9

2-6-30-3

2-3-31-3

2-6-31-4

2-6-31-3

2-7-26-1

2-7-25-2

2-6-19-4

BLM- Port of Entry

BLM- West Fork Wells

Mayor
Colten Johnson
City Council
Arlon Chamberlain
Steven Shrope
Chris Heaton
Boyd Corry
Peter Banks



KANAB
—UTAH—

City Manager
Kyler Ludwig
City Attorney
Kent Burggraaf
City Recorder
Celeste Cram
City Treasurer
Danielle Ramsay

DATE: June 23, 2026
TO: Mayor and City Council
SUBJECT: Old Fort Ranch Development
PREPARED BY: Kyler Ludwig, City Manager

Background:

On May 4, 2026, Kanab City received notice from Kane County of its intent to consider approval of the proposed Old Fort Ranch Development Agreement. The project is located outside City limits but within Kanab City's adopted future expansion and annexation area.

Utah Code §17-79-802 provides neighboring municipalities the opportunity to submit comments and objections regarding proposed urban development projects located within their expansion areas. Staff has prepared a draft response for Council consideration outlining concerns related to the proposed development and its potential impacts on the City.

Analysis:

The draft response does not oppose development of the property itself, but raises concerns regarding the approval of long-term development rights before key planning, infrastructure, and service issues have been adequately addressed.

Major topics identified in the draft correspondence include:

- **Annexation and Future Growth** – The project is located within Kanab City's future annexation area. The City believes annexation should be strongly considered before substantial development rights are granted.
- **Water Resources** – Concerns regarding identification of a long-term water source, impacts on regional aquifers, and the need for comprehensive water planning before development approvals are finalized.
- **Public Safety Services** – Questions regarding fire protection, emergency medical response, law enforcement responsibilities, access routes, and the ability to provide reliable emergency services to the development.
- **Transportation Impacts** – The need for a comprehensive traffic study evaluating access routes, impacts to surrounding neighborhoods, and consistency with the City's Transportation Master Plan.
- **Infrastructure Planning** – Concerns that road design, drainage, utilities, wastewater systems,

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Mayor**Colten Johnson****City Council****Arlon Chamberlain****Steven Shrope****Chris Heaton****Boyd Corry****Peter Banks****City Manager****Kyler Ludwig****City Attorney****Kent Burggraaf****City Recorder****Celeste Cram****City Treasurer****Danielle Ramsay**

and other engineering details have not yet been sufficiently evaluated to understand the project's long-term impacts.

- Public Access and Open Space – Questions regarding public access to surrounding public lands, proposed trail systems, and the timing and enforceability of proposed conservation easements.
- Growth Patterns – The project may encourage additional development within Kanab City's future annexation area, increasing growth pressure on surrounding properties and influencing future land use, infrastructure needs, and community character beyond the project itself.
- Fiscal Impacts – Potential impacts on City infrastructure, airport facilities, transportation systems, and public safety services without corresponding municipal revenues.

The proposed letter also requests that Kane County fully evaluate these issues and require additional planning, engineering, and impact analysis before granting long-term development rights. The letter further requests a written response from Kane County, as required by Utah Code § 17-79-802, prior to final approval of the proposed development agreement.

Legal:

The draft correspondence has been prepared with assistance from the City Attorney and is intended to preserve the City's interests under Utah Code §17-79-802

Financial:

There is no direct fiscal impact associated with submission of the letter. However, the issues identified relate to potential future impacts on municipal infrastructure, public safety services, transportation systems, and other City resources.

Recommendations/Actions:

It is recommended that the City Council:

- Review and discuss the proposed objections and concerns regarding the Old Fort Ranch Development Agreement.
- Provide direction regarding any revisions or additions to the draft correspondence.
- Authorize the City Manager to finalize and transmit the letter to Kane County on behalf of the City Council.

– A Western Classic –

Mayor
Colten Johnson
City Council
Arlon Chamberlain
Steven Shrope
Chris Heaton
Boyd Corry
Peter Banks



City Manager
Kyler Ludwig
City Attorney
Kent Burggraaf
City Recorder
Celeste Cram
City Treasurer
Danielle Ramsay

DATE: June 23, 2026
TO: Mayor and City Council
SUBJECT: Public Safety URS Pickup
PREPARED BY: Kyler Ludwig, City Manager

Background:

Utah Retirement Systems (URS) allows participating employers to formally elect to "pick up" employee retirement contributions pursuant to Section 414(h) of the Internal Revenue Code. Under this arrangement, employee retirement contributions continue to be designated as employee contributions but are paid by the employer in lieu of direct employee payment.

Kanab City currently participates in URS retirement programs for eligible employees. Staff is requesting Council authorization to complete the Employer Election to Pick Up Member Contributions form for applicable Tier 2 Public Safety and Firefighter Retirement Systems. The election would apply prospectively and must be formally approved by the governing body before submission to URS.

Analysis:

The proposed election would authorize Kanab City to pay the required employee retirement contribution rate for eligible Tier 2 Public Safety Officers and Firefighters. Based on the current URS contribution schedule, the employee contribution rate is 5.98% of salary.

The purpose of the pick-up election is to simplify retirement contribution administration and provide a competitive employee benefit. Contributions picked up by the employer are treated in accordance with IRS and URS requirements and are deposited directly into the employee's retirement account.

The election does not alter retirement benefits, service credit, or eligibility requirements. It only changes the method by which the required employee contribution is paid. Upon approval, staff will submit the required documentation to Utah Retirement Systems and implement the election on the effective date established by the Council.

Legal:

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Mayor**Colten Johnson****City Council****Arlon Chamberlain****Steven Shrope****Chris Heaton****Boyd Corry****Peter Banks****City Manager****Kyler Ludwig****City Attorney****Kent Burggraaf****City Recorder****Celeste Cram****City Treasurer****Danielle Ramsay****Financial:**

Funding for the employer pick-up of employee retirement contributions is included in the proposed FY2027 budget. The costs associated with this election have been incorporated into departmental personnel expenditures and will be funded through existing budgeted appropriations.

Recommendations/Actions:

It is recommended that the City Council:

- Approve the Employer Election to Pick Up Member Contributions for eligible Tier 2 Public Safety Officers and Firefighters.
- Authorize the City Manager to execute and submit the required documentation to Utah Retirement Systems.

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Utah Retirement Systems
PO Box 1590
Salt Lake City, UT 84110-1590
801-366-7318 | 800-753-7318
www.urs.org

Employer Election To Pick-up Member Contributions

- Instructions:**
1. This form is designed to notify Utah Retirement Systems (URS) of an Employer's formal election to pick-up retirement contributions.
 2. This form and accompanying documentation must be returned to URS for processing.
 3. A separate Election must be indicated and submitted for each URS system for which the Employer is electing to pick-up Employee contributions, whether on a single form or multiple submitted forms.
 4. For information regarding employer pick-up contributions, please refer to Internal Revenue Code Section 414, and IRS Revenue Ruling 2006-43. If you would like to update the *Employer Election to Pick-Up Member Contributions* form on file for your employees, please input the total amount you are electing to pick-up. By submitting this information, it will amend your previous election, and it cannot be less than the previous pick-up amount.
 5. An Employer should consult its legal, financial, and tax advisors if it has any questions concerning the consequences of member contribution pick-ups and submitting this form.

SECTION A » EMPLOYER INFORMATION

Employer Name	Employer Number	Date
---------------	-----------------	------

Desired Effective Date: _____ (The effective date must be after the date that the pick-up election was formally adopted as provided in the attached documentation.)

SECTION B » PICKUP AMOUNT(S)

The above-named Employer certifies that it has taken formal action to provide that the contributions on behalf of its covered employees in the following URS System, although designated as employee contributions, will be paid by the employer in lieu of employee contributions. (Please check the box and fill in the portion of employee contributions picked-up for each affected system below).

Attach written documentation to this form that provides evidence that the Employer formally elected to prospectively pick-up specified employee contributions. (For example, ordinance, resolution, governing body meeting minutes, etc.)

- ☐ Tier 1 Firefighters' Retirement System, with a pick-up election of _____% of salary that will be paid by the Employer in lieu of employee contributions. *This election only available to employers initially entering participation with URS in the Firefighters' Retirement System.*
- ☒ Tier 2 Public Safety and Firefighter Contributory Retirement System, with a pick-up election of 5.98% of salary that will be paid by the Employer in lieu of employee contributions for members serving as a **Public Safety Officer**.
- ☒ Tier 2 Public Safety and Firefighter Contributory Retirement System, with a pick-up election of 5.98% of salary that will be paid by the Employer in lieu of employee contributions for members serving as a **Firefighter**.

SECTION C » CERTIFICATION AND SIGNATURE

I acknowledge and certify the following:

- I represent and have the authority to sign and submit this form on behalf of the participating employer;
- The Employer has taken all appropriate and necessary actions to make a formal Employer pick-up of employee contributions on behalf of its employees;
- The election to pay for the Employee contributions shall constitute an Employer pick-up of designated contributions pursuant to Internal Revenue Code Section 414(h);
- From and after the date of the pick-up election, an Employer may not: 1) have a cash or deferred election right with respect to the designated Employee contributions; 2) be permitted to opt out of the pick-up; or 3) have the option of choosing to receive or receiving the contributed amounts directly instead of having them paid by the Employer to the specified system/plan;
- In order for contributions to be considered paid by the employer, and therefore not subject to Social Security and Medicare tax (FICA), the Employer contributions: 1) Must be mandatory for all Employees covered by the retirement system; and 2) Must be a salary supplement and not a salary reduction – in other words, the Employer must not reduce Employee salary to offset the amount designated as Employee contributions;
- Future modifications to this Employer election may be disallowed or limited;
- The election authorized to be taken by the foregoing is not contrary to any governing provisions of the Employer;
- I understand that URS is not providing the Employer legal, financial, or tax advice relating to making a "pick-up" election or submitting this form; and
- The information provided on this form and attached documentation is correct and can be relied upon by URS.
- I agree that the Employer will indemnify URS from and against any claims or other liability including attorney fees based upon the Employer's failure to comply with pick-up election requirements.

Printed Name of Employer Representative (Binding Official)	Signature of Binding Official	Title
--	-------------------------------	-------