City Council Meeting/Work Session

Tuesday, June 23, 2026 at 7:00 pm

Attendees: Mayor Kevin Dunn, Councilmember Kirk Crowley, Councilmember Ron Skinner, Councilmember Nathan Chamberlain, Councilmember Shane Brewer, Councilmember Todd Westcott, City Manager Kaeden Kulow, Assistant City Manager Megan Gallegos, City Recorder Melissa Gill

Monticello City Council Meeting

Meeting Location: Hideout Community Center 648 S Hideout Way

1. **Call to Order**
2. **Invocation/Opening Remarks/Pledge of Allegiance**
3. **Public Comment**
4. **Councilmember General Comment**
5. **Consider for Approval: Resolution 2026-10 A Resolution Adopting The Fiscal Year 2025-2026 Final Budget And The Fiscal Year 2026-2027 Tentative Budget Of Funds And Accounts For Monticello City, Utah (action)**
   Roll Call Vote

   Attachments:

   - **FY 26 Budget Final FY 27** (FY_26_Budget_Final_FY_27.pdf)
   - **FY 26 Budget Final FY 27 - Easy** (FY_26_Budget_Final_FY_27_-_Easy.pdf)
   - **FY 27 Compensation** (FY_27_Compensation.pdf)
   - **Resolution 2026-10 Budgets** (Resolution_2026-10_Budgets.pdf)
6. **Water Update (discussion/action)**
7. **Airport Discussion (discussion/action)**
8. **Follow Up Items (discussion)**
9. **Administrative Communications**
10. **Consider Upcoming Agenda Items (action)**
11. **Adjournment (action)**

AUDIO FILE

NOTICE OF SPECIAL ACCOMMODATIONS

THE PUBLIC IS INVITED TO ATTEND ALL CITY MEETINGS In accordance with the Americans with

Disabilities Act, anyone needing special accommodations to attend a meeting may contact the City Office, 587-2271, at least three working days prior to the meeting. City Council may adjourn to closed session by majority vote, pursuant to Utah Code §52-4-4 & 5. The order of agenda items may change to accommodate the needs of the City Council, the staff, and the public.

Contact: Melissa Gill, Recorder (melissa@monticelloutah.gov 435-587-2271) | Agenda published on 06/18/2026 at 4:56 PM

Monticello City
Budget Revised & Propose
07/01/2025 to 06/23/2026
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Revised Budget	2027 Tenative
Change In Net Position						
Revenue:						
Taxes						
10.3110 Property Tax	306,023.66	0.00	316,559.81	287,500.00	316,560.00	289,000.00
10.3130 Sales & Use Tax	489,485.86	0.00	490,974.96	450,000.00	500,000.00	475,000.00
10.3132 Energy Sales & Use Tax	152,113.55	3,308.46	124,315.96	150,000.00	150,000.00	150,000.00
10.3133 Transportation Sales Tax	118,478.71	0.00	155,112.21	100,000.00	165,000.00	135,000.00
10.3134 Sales Tax for Local Transportatio	43,813.05	0.00	44,796.67	40,000.00	46,000.00	40,000.00
10.3135 Zap Tax	39,496.52	0.00	34,121.43	36,000.00	34,121.00	0.00
10.3140 Cable TV Franchise Tax	2,081.12	0.00	1,610.63	1,750.00	1,850.00	1,650.00
10.3141 Telecomminication Franchise Ta	11,930.60	0.00	8,642.02	11,500.00	10,000.00	10,000.00
10.3150 City Transient Room Tax	42,675.00	0.00	30,800.09	42,500.00	32,000.00	40,000.00
Total Taxes	**1,206,098.07**	**3,308.46**	**1,206,933.78**	**1,119,250.00**	**1,255,531.00**	**1,140,650.00**
Licenses and permits						
10.3220 Business Licenses	10,725.00	200.00	8,763.50	10,000.00	8,514.00	8,500.00
10.3221 Building Permits/Inspections	20,850.81	1,870.99	23,265.19	15,000.00	21,350.00	20,000.00
10.3225 Animal License	110.00	0.00	50.00	100.00	50.00	100.00
10.3227 Ordinance Fees	0.00	0.00	750.00	0.00	750.00	0.00
Total Licenses and permits	**31,685.81**	**2,070.99**	**32,828.69**	**25,100.00**	**30,664.00**	**28,600.00**
Intergovernmental revenue						
10.3313 ARPA Revenue	20,115.00	0.00	0.00	0.00	0.00	0.00
10.3340 State Grants	0.00	0.00	10,000.00	0.00	10,000.00	0.00
10.3342 UDOT Sidewalk Grant	0.00	0.00	5,890.00	0.00	5,890.00	0.00
10.3356 Class C Roads	197,696.48	0.00	174,283.08	150,000.00	174,283.00	150,000.00
10.3375 Transportation District Grants	0.00	0.00	0.00	124,000.00	0.00	300,000.00
10.3378 School Dist. Recreation Grants	18,147.00	0.00	18,147.00	18,147.00	18,147.00	18,147.00
40.3344 UDOT Airport grant	0.00	0.00	0.00	0.00	0.00	137,198.00
40.3345 FAA Aiport Grant	182,747.28	0.00	0.00	30,500.00	30,500.00	2,100,000.00
54.3660 UTILITY PAYMENT FROM COU	11,976.45	0.00	40,098.67	15,000.00	12,500.00	14,000.00
54.3680 Debt Service/Loan Pmt from Co	27,898.00	0.00	(27,898.00)	25,000.00	27,898.00	26,000.00
Total Intergovernmental revenue	**458,580.21**	**0.00**	**220,520.75**	**362,647.00**	**279,218.00**	**2,745,345.00**
Charges for services						
10.3431 Rental Income	(60.00)	0.00	12,065.00	7,250.00	12,065.00	7,250.00
10.3432 Airport Lease Revenue	882.00	0.00	882.00	850.00	882.00	882.00
10.3433 Airport Fuel Sales	6,233.18	0.00	8,521.52	2,000.00	6,750.00	6,750.00
10.3440 Adminstrative Fees	220.00	20.25	119.20	0.00	98.00	100.00
10.3441 New Utility Account Set Up	25.00	0.00	50.00	0.00	50.00	0.00
10.3471 Recreation Revenue	24,060.00	400.00	22,210.00	18,000.00	21,720.00	21,000.00
10.3472 Park Revenue	420.00	(25.00)	520.00	250.00	500.00	500.00
10.3473 Swimming Pool Revenue	17,422.00	4,992.87	13,391.14	14,000.00	11,000.00	15,000.00
10.3474 Golf Course Rounds	394,028.51	53,350.04	499,600.15	375,000.00	466,000.00	450,000.00
10.3475 Golf Tournament revenue	(19,924.00)	(1,600.00)	(27,513.26)	0.00	(26,000.00)	(15,000.00)
10.3476 Golf Course F&B	40,969.16	6,429.67	46,686.80	38,000.00	42,500.00	42,000.00
10.3477 Golf Course Merchandise	128,718.00	15,370.39	133,611.24	125,000.00	125,250.00	125,000.00
10.3478 Driving Range Revenue	10,323.18	1,413.66	12,216.56	10,000.00	11,350.00	11,000.00
10.3479 Visitor Center Merchandise	22,629.52	1,319.23	21,543.74	22,000.00	21,000.00	20,000.00
25.3415 Parks and Rec Committee	1,276.78	0.00	1,715.99	500.00	1,850.00	1,500.00
40.3321 State Grant	184,500.00	0.00	89,963.80	176,500.00	89,964.00	1,250,000.00
40.3342.1 County Grants	70,000.00	0.00	0.00	0.00	0.00	68,599.00
40.3342.2 Transportation District Grant -	0.00	0.00	0.00	125,000.00	0.00	0.00
Total Charges for services	**881,723.33**	**81,671.11**	**835,583.88**	**914,350.00**	**784,979.00**	**2,004,581.00**
Fines and forfeitures						
10.3510 Court Fines/Forfeit	269,642.77	1,725.00	198,602.90	200,000.00	169,943.00	0.00
Total Fines and forfeitures	**269,642.77**	**1,725.00**	**198,602.90**	**200,000.00**	**169,943.00**	**0.00**
Interest revenue						
10.3610 Interest Income	126,665.72	0.00	116,322.59	50,000.00	100,000.00	65,000.00
10.3611 Interest Income C road	36,907.58	0.00	37,330.37	15,000.00	32,500.00	25,000.00
21.3610 Interest Income	353.11	0.00	287.51	0.00	0.00	0.00
40.3610 Interest Income	44,553.47	0.00	36,273.96	26,000.00	32,000.00	26,000.00
Total Interest revenue	**208,479.88**	**0.00**	**190,214.43**	**91,000.00**	**164,500.00**	**116,000.00**
Miscellaneous revenue						
10.3640 Proceeds from sales of assets	19,077.12	0.00	0.00	0.00	0.00	0.00
10.3650 Proceeds from debt	481,965.12	0.00	0.00	0.00	0.00	0.00
10.3690 Miscellaneous Revenue	11,208.89	3,393.26	19,844.70	6,000.00	18,853.00	6,000.00

	Prior YTD	Current Period	Current YTD	Annual Budget	Revised Budget	2027 Tenative
10.3691 P&B Moved to 25.3410	0.00	0.00	105.00	0.00	0.00	0.00
10.3692 Visitor Center Revenue	3,000.00	5,250.00	10,544.85	3,000.00	5,250.00	3,000.00
10.3693 Donations	13,143.15	0.00	9,279.54	6,000.00	9,155.00	6,000.00
25.3410 Parks & Beautification	930.57	0.00	911.00	0.00	911.00	750.00
25.3430 Visitor Center Donations	700.56	250.00	757.54	0.00	0.00	0.00
25.3440 Community Events	4,203.93	2,110.00	13,419.00	4,000.00	7,000.00	10,750.00
25.3460 Golf Hole Sponsorship	5,950.00	0.00	8,000.00	6,500.00	9,000.00	9,000.00
25.3470 Economic Development Grants	0.00	0.00	4,000.00	0.00	4,000.00	0.00
54.3620 Rent income	4,472.00	360.00	6,199.00	4,000.00	5,000.00	4,500.00
54.3690 Miscellaneous Revenue	13.82	0.00	0.00	16,700.00	16,700.00	0.00
54.3735 Lease revenue	83,000.00	0.00	83,000.00	83,000.00	83,000.00	83,000.00
54.3794 Interest Income	10,480.62	0.00	8,533.00	6,000.00	5,000.00	4,375.00
54.3811 Transfer from General fund - Pro	0.00	0.00	0.00	16,700.00	16,700.00	0.00
54.3812 Transfer from General fund	0.00	0.00	0.00	16,700.00	16,700.00	0.00
Total Miscellaneous revenue	**638,145.78**	**11,363.26**	**164,593.63**	**168,600.00**	**197,269.00**	**127,375.00**
Contributions and transfers						
10.3880 Appropriated increase of Class	0.00	0.00	0.00	0.00	0.00	300,000.00
10.3890 Appropriation of beginning balan	0.00	0.00	0.00	0.00	0.00	30,000.00
25.3810 Transfers from General Fund	40,000.00	0.00	39,314.00	38,300.00	39,314.00	30,000.00
40.3890 Appropriation of beginning balan	0.00	0.00	0.00	0.00	400,610.00	968,203.00
Total Contributions and transfers	**40,000.00**	**0.00**	**39,314.00**	**38,300.00**	**439,924.00**	**1,328,203.00**
Total Revenue:	**3,734,355.85**	**100,138.82**	**2,888,592.06**	**2,919,247.00**	**3,322,028.00**	**7,490,754.00**
Expenditures:						
21.4630 Expenses	540.94	0.00	0.00	0.00	0.00	0.00
General government						
Court						
10.4121.110 Court SALARIES & WAGE	22,661.88	0.00	12,070.00	23,100.00	12,070.00	0.00
10.4121.130 Court EMPLOYEE BENEF	1,764.89	0.00	942.67	2,100.00	943.00	0.00
10.4121.220 Court STATE FINES & FO	125,313.94	0.00	91,769.64	135,000.00	100,000.00	0.00
10.4121.230 Court TRAVEL and TRAINI	0.00	0.00	0.00	750.00	0.00	0.00
10.4121.240 Court OFFICE SUPPLIES	229.50	0.00	0.00	225.00	0.00	0.00
10.4121.250 Court SUPP & MAINT - E	0.00	0.00	106.00	0.00	0.00	0.00
10.4121.310 Court PROFESSIONAL/TE	40,875.40	245.00	45,031.14	45,000.00	45,000.00	0.00
Total Court	**190,845.61**	**245.00**	**149,919.45**	**206,175.00**	**158,013.00**	**0.00**
Administrative						
10.4140.110 Admin SALARIES & WAG	221,303.05	7,499.73	201,202.68	210,500.00	209,750.00	217,360.00
10.4140.120 Admin ELECTIONS	7,477.60	0.00	9,827.05	22,000.00	9,827.00	10,250.00
10.4140.125 Admin MAYOR/COUNCIL	2,647.06	0.00	506.68	5,000.00	500.00	500.00
10.4140.130 Admin EMPLOYEE BENE	86,326.65	3,399.58	89,215.69	92,400.00	92,750.00	98,500.00
10.4140.210 Admin DUES, SUBSCRIP	37,278.39	4,141.13	34,903.16	30,000.00	35,000.00	30,000.00
10.4140.220 Admin PUBLIC NOTICES	2,443.22	0.00	1,439.07	2,500.00	2,000.00	3,000.00
10.4140.230 Admin TRAVEL and TRAIN	10,582.19	0.00	21,485.48	15,000.00	24,000.00	19,000.00
10.4140.240 Admin OFFICE SUPPLIES	10,251.68	637.63	12,317.39	10,000.00	11,000.00	8,000.00
10.4140.241 Admin BANK SERVICE C	28,499.55	0.00	23,976.44	26,000.00	26,000.00	26,000.00
10.4140.250 Admin SUPP & MAINT - E	6,124.16	0.00	5,815.89	6,000.00	6,000.00	6,000.00
10.4140.252 Admin FUEL	918.92	117.34	632.69	750.00	1,000.00	1,000.00
10.4140.280 Admin UTILITIES	19,199.39	785.75	19,127.22	22,500.00	21,000.00	22,500.00
10.4140.510 Admin INSURANCE	66,321.47	0.00	56,286.79	65,000.00	57,750.00	60,000.00
10.4140.610 Admin MISCELLANEOUS	2,170.08	6.99	(115.07)	2,000.00	0.00	2,000.00
10.4140.740 Admin CAPITAL OUTLAY	100,934.36	0.00	0.00	0.00	0.00	0.00
10.4140.810 Admin DEBT SERVICE PR	13,544.72	0.00	0.00	14,061.00	0.00	2,500.00
10.4140.820 Admin DEBT SERVICE IN	516.28	0.00	5,154.43	0.00	5,154.00	5,200.00
Total Administrative	**616,538.77**	**16,588.15**	**481,775.59**	**523,711.00**	**501,731.00**	**511,810.00**
Non-Departmental						
10.4150.350 Non Dept CONTRACTED	6,757.50	0.00	5,580.00	12,000.00	8,000.00	12,000.00
10.4150.455 Non Dept ADVERTISING/	821.32	0.00	1,437.12	1,500.00	1,500.00	1,500.00
10.4150.470 Non Dept COMMUNITY C	157.19	0.00	640.27	200.00	1,290.00	289.00
10.4150.551 Non Dept ECONOMIC DE	1,822.24	0.00	0.00	1,750.00	0.00	500.00
10.4150.552 Non Dept PROFESSIONA	58,668.50	0.00	151,001.97	45,000.00	155,000.00	40,000.00
10.4150.553 Non Dept CODE ENFORC	58.08	0.00	20.96	250.00	250.00	250.00
10.4150.554 Non Dept EMPLOYEE/VO	3,069.36	0.00	3,534.93	3,850.00	3,850.00	3,850.00
10.4150.560 Non Dept EQUIPMENT	9,996.82	0.00	6,360.85	12,000.00	10,000.00	8,000.00
Total Non-Departmental	**81,351.01**	**0.00**	**168,576.10**	**76,550.00**	**179,890.00**	**66,389.00**
Visitor Center						

	Prior YTD	Current Period	Current YTD	Annual Budget	Revised Budget	2027 Tenative
10.4160.110 Visitor Center SALARIES	30,790.87	1,322.88	30,836.78	32,250.00	33,500.00	34,750.00
10.4160.130 Visitor Center EMPLOYEE	2,391.73	112.95	2,489.34	2,750.00	2,750.00	2,915.00
10.4160.230 Visitor Center TRAVEL and	0.00	0.00	25.00	300.00	300.00	300.00
10.4160.250 Visitor Center SUPPLIES	1,762.39	199.25	1,406.59	2,000.00	2,000.00	2,000.00
10.4160.280 Visitor Center UTILITIES	6,228.66	(94.08)	5,775.02	7,250.00	7,000.00	7,250.00
10.4160.481 Visitor Center FOODS and	365.31	0.00	227.00	750.00	500.00	500.00
10.4160.482 Visitor Center MERCHAN	22,450.22	734.82	18,316.60	22,400.00	20,000.00	18,000.00
10.4160.554 Visitor Center MISCELLAN	2,819.60	0.00	3,382.60	2,000.00	3,000.00	2,750.00
Total Visitor Center	**66,808.78**	**2,275.82**	**62,458.93**	**69,700.00**	**69,050.00**	**68,465.00**
Total General government	**955,544.17**	**19,108.97**	**862,730.07**	**876,136.00**	**908,684.00**	**646,664.00**
Public safety						
Police						
10.4210.350 Police CONTRACTED LA	248,965.95	0.00	123,054.89	260,000.00	260,000.00	320,000.00
Total Police	**248,965.95**	**0.00**	**123,054.89**	**260,000.00**	**260,000.00**	**320,000.00**
Fire						
10.4220.110 Fire SALARIES & WAGES	30,877.42	626.17	32,129.25	33,000.00	34,000.00	35,500.00
10.4220.130 Fire EMPLOYEE BENEFIT	3,756.88	69.39	4,084.12	3,925.00	4,250.00	4,500.00
10.4220.210 Fire DUES, SUBSCRIPTI	0.00	0.00	1,036.64	1,500.00	1,050.00	1,250.00
10.4220.230 Fire TRAVEL and TRAININ	1,825.36	0.00	0.00	2,000.00	0.00	2,000.00
10.4220.250 Fire SUPP & MAINT - EQ	9,827.73	0.00	9,833.28	8,000.00	12,000.00	7,000.00
10.4220.252 Fire FUEL	858.26	349.75	1,297.91	750.00	1,250.00	1,500.00
10.4220.280 Fire UTILITIES	1,442.92	0.00	1,326.38	1,500.00	1,500.00	1,500.00
10.4220.610 Fire MISCELLANEOUS	1,669.10	47.96	934.38	750.00	900.00	750.00
Total Fire	**50,257.67**	**1,093.27**	**50,641.96**	**51,425.00**	**54,950.00**	**54,000.00**
Total Public safety	**299,223.62**	**1,093.27**	**173,696.85**	**311,425.00**	**314,950.00**	**374,000.00**
Highways and public improvements						
Highways						
10.4410.110 Streets SALARIES & WAG	64,452.73	1,902.11	56,266.55	66,500.00	66,500.00	69,000.00
10.4410.130 Streets EMPLOYEE BENE	39,731.38	1,240.53	36,011.31	41,000.00	41,000.00	43,500.00
10.4410.230 Streets TRAVEL & TRAINI	0.00	0.00	71.00	350.00	100.00	500.00
10.4410.250 Streets SUPP & MAINT - E	7,135.05	232.27	13,189.39	8,000.00	13,000.00	8,000.00
10.4410.252 Streets FUEL	3,599.65	397.79	4,719.89	6,000.00	6,000.00	6,000.00
10.4410.280 Streets UTILITIES	44,731.32	0.00	41,358.65	38,500.00	45,000.00	45,000.00
10.4410.310 Class C - PROFESSIONA	3,160.00	0.00	5,290.50	1,000.00	5,500.00	5,000.00
10.4410.480 Class C - SIGNS	1,001.68	0.00	0.00	3,000.00	3,000.00	1,500.00
10.4410.481 Class C - HARDSURFACE	1,230.58	0.00	7,334.21	1,000.00	7,500.00	7,500.00
10.4410.482 Class C - BASE MATERIA	0.00	0.00	27,241.00	2,000.00	28,000.00	10,000.00
10.4410.483 Class C - CRUMB RUBBE	0.00	0.00	13,337.10	8,000.00	13,500.00	15,000.00
10.4410.610 Streets MISCELLANEOUS	577.29	0.00	453.79	1,000.00	750.00	1,000.00
10.4410.740 Class C - SIDEWALK	1,989.34	0.00	15.86	6,000.00	28,500.00	15,000.00
10.4415.481 Class C Maintenance	1,488.46	0.00	0.00	15,000.00	2,000.00	600,000.00
Total Highways	**169,097.48**	**3,772.70**	**205,289.25**	**197,350.00**	**260,350.00**	**827,000.00**
Airport						
10.4460.110 Airport SALARIES & WAG	11,401.03	607.83	12,419.71	12,500.00	13,500.00	14,500.00
10.4460.130 Airport EMPLOYEE BENE	5,228.50	225.11	5,313.95	5,500.00	6,000.00	6,360.00
10.4460.210 Airport DUES, SUBSCRIP	156.80	0.00	0.00	200.00	200.00	200.00
10.4460.230 Airport TRAVEL & TRAINI	366.85	0.00	25.00	400.00	150.00	1,500.00
10.4460.250 Airport SUPP & MAINT - E	1,341.26	17.99	9,627.54	4,000.00	10,000.00	4,000.00
10.4460.253 Airport AIRPORT GASOLI	23,149.18	0.00	19,613.98	25,000.00	25,000.00	25,000.00
10.4460.280 Airport UTILITIES	6,514.09	0.00	5,902.63	7,000.00	7,000.00	7,000.00
10.4460.310 Airport PROFESSIONAL/T	4,889.95	652.80	6,686.20	9,000.00	8,000.00	8,000.00
10.4460.350 Airport CONTRACTED SE	0.00	0.00	0.00	4,000.00	0.00	0.00
10.4460.610 Airport MISCELLANEOUS	586.76	0.00	22.89	1,000.00	1,000.00	1,000.00
Total Airport	**53,634.42**	**1,503.73**	**59,611.90**	**68,600.00**	**70,850.00**	**67,560.00**
Total Highways and public improvemen	**222,731.90**	**5,276.43**	**264,901.15**	**265,950.00**	**331,200.00**	**894,560.00**
Parks, Recreation, and Pool						
Parks						
10.4510.110 Parks SALARIES & WAGE	7,650.56	307.59	7,675.05	9,250.00	8,250.00	8,750.00
10.4510.112 Parks SEASONAL SALARI	13,202.70	2,237.50	14,963.20	13,500.00	15,000.00	14,250.00
10.4510.130 Parks EMPLOYEE BENEF	2,999.08	285.33	3,115.29	4,000.00	3,000.00	3,200.00
10.4510.250 Parks SUPP & MAINT - E	24,109.93	3,293.00	15,767.19	17,500.00	17,500.00	15,500.00
10.4510.252 Parks FUEL	452.23	114.88	777.89	600.00	750.00	800.00
10.4510.280 Parks UTILITIES	8,883.63	18.06	7,239.18	9,000.00	8,000.00	9,000.00

	Prior YTD	Current Period	Current YTD	Annual Budget	Revised Budget	2027 Tenative
10.4510.510 Parks CONTRACTED LAB	13,969.37	0.00	12,341.47	7,500.00	13,000.00	5,000.00
10.4510.610 Parks MISCELLANEOUS	371.49	0.00	183.17	250.00	150.00	200.00
Total Parks	**71,638.99**	**6,256.36**	**62,062.44**	**61,600.00**	**65,650.00**	**56,700.00**
Recreation						
10.4560.110 Rec SALARIES & WAGES	22,803.37	920.63	22,767.74	24,232.00	23,750.00	24,700.00
10.4560.112 Rec SEASON SALARIES	286.26	0.00	0.00	0.00	0.00	0.00
10.4560.130 Rec EMPLOYEE BENEFIT	5,082.38	197.71	4,891.40	5,550.00	5,050.00	5,350.00
10.4560.220 Rec PUBLIC NOTICES	0.00	0.00	54.00	300.00	60.00	0.00
10.4560.230 Rec TRAVEL and TRAININ	2,092.20	0.00	2,210.47	1,900.00	2,250.00	2,000.00
10.4560.250 Rec SUPP & MAINT - EQ	4,484.67	0.00	4,030.07	8,000.00	4,150.00	0.00
10.4560.252 Rec FUEL	0.00	0.00	17.21	0.00	0.00	0.00
10.4560.285 Rec PROGRAMS	12,680.29	1,245.83	11,914.36	10,000.00	14,000.00	11,000.00
10.4560.350 Rec CONTRACTED SERV	5,285.00	0.00	2,540.00	5,250.00	5,250.00	5,300.00
10.4560.610 Rec MISCELLANEOUS	1,284.04	0.00	1,362.36	2,000.00	2,000.00	1,500.00
Total Recreation	**53,998.21**	**2,364.17**	**49,787.61**	**57,232.00**	**56,510.00**	**49,850.00**
Pool						
10.4562.110 Pool SALARIES & WAGES	8,430.56	0.00	4,356.64	8,500.00	4,357.00	0.00
10.4562.112 Pool SEASONAL SALARIE	27,395.82	4,918.43	23,416.98	25,000.00	27,000.00	25,000.00
10.4562.130 Pool EMPLOYEE BENEFI	3,511.03	482.02	2,721.77	3,500.00	2,750.00	3,000.00
10.4562.230 Pool TRAVEL & TRAINING	230.00	0.00	368.32	750.00	400.00	500.00
10.4562.250 Pool MAINT & EQUIP	15,049.40	135.72	7,593.17	12,000.00	12,000.00	8,000.00
10.4562.280 Pool UTILITIES	31,281.71	(108.57)	12,484.05	13,000.00	13,000.00	16,000.00
10.4562.481 Pool FOODS & BEVERAG	1,383.40	0.00	548.58	1,500.00	1,500.00	1,500.00
10.4562.550 Pool MBA LEASE PAYME	45,000.00	0.00	45,000.00	45,000.00	45,000.00	45,000.00
10.4562.610 Pool MISCELLANEOUS	1,119.80	35.00	821.23	1,000.00	1,000.00	1,000.00
Total Pool	**133,401.72**	**5,462.60**	**97,310.74**	**110,250.00**	**107,007.00**	**100,000.00**
Total Parks, Recreation, and Pool	**259,038.92**	**14,083.13**	**209,160.79**	**229,082.00**	**229,167.00**	**206,550.00**
Golf						
Golf Course Maintenance						
10.4565.110 Golf SUPER SALARIES &	68,801.32	2,751.40	68,984.97	71,250.00	72,000.00	74,900.00
10.4565.112 Golf SEASONAL SALARIE	39,172.31	4,968.43	38,933.91	46,000.00	46,000.00	46,000.00
10.4565.130 Golf SUPER EMPLOYEE	18,757.14	1,065.37	18,325.19	18,900.00	18,500.00	19,650.00
10.4565.230 Golf TRAVEL & TRAINING	970.22	0.00	218.40	1,000.00	500.00	1,000.00
10.4565.249 Golf CART FLEET MAINT	1,872.37	0.00	2,187.20	2,000.00	2,250.00	2,000.00
10.4565.250 Golf EQUIPMENT	17,091.95	155.29	23,271.66	16,500.00	23,500.00	17,000.00
10.4565.251 Golf COURSE/BUILDING/	1,298.06	0.00	4,017.07	2,000.00	6,000.00	2,000.00
10.4565.252 Golf FUEL & DIESEL	13,124.18	0.00	15,519.41	15,000.00	16,000.00	16,000.00
10.4565.253 Golf OIL & LUBRICANTS	915.22	0.00	1,387.26	2,000.00	1,500.00	1,500.00
10.4565.270 Golf BUILDING MAINTEN	4,204.38	99.95	1,552.70	5,000.00	1,500.00	3,500.00
10.4565.275 Golf IRRIGATION REPAIR	21,000.27	62.55	17,050.97	17,000.00	17,000.00	13,500.00
10.4565.280 Golf UTILITIES	20,361.93	208.37	17,391.68	22,000.00	21,000.00	22,000.00
10.4565.451 Golf FERTILIZER, CHEMI	17,669.29	0.00	22,611.07	17,000.00	23,000.00	20,500.00
10.4565.452 Golf SAND, SOIL & SOD	7,753.82	0.00	16,918.40	10,000.00	16,000.00	12,500.00
10.4565.610 Golf MISCELLANEOUS	662.83	0.00	74.72	1,000.00	100.00	250.00
10.4565.740 Golf Capital Outlay	177,875.00	0.00	2,482.67	0.00	2,483.00	0.00
10.4565.810 Golf DEBT SERVICE PRI	31,801.21	0.00	34,779.69	41,970.00	41,970.00	44,050.00
10.4565.820 Golf DEBT SERVICE INTE	11,534.12	0.00	10,033.89	11,807.00	11,807.00	8,925.00
Total Golf Course Maintenance	**454,865.62**	**9,311.36**	**295,740.86**	**300,427.00**	**321,110.00**	**305,275.00**
Pro Shop						
10.4566.110 Pro Shop SALARIES & WA	58,783.54	2,215.71	55,303.44	58,250.00	58,000.00	60,500.00
10.4566.120 Pro Shop SEASONAL WA	22,691.79	1,567.81	24,481.67	24,000.00	27,000.00	24,000.00
10.4566.130 Pro Shop EMPLOYEE BE	24,624.79	926.45	23,091.79	27,500.00	25,000.00	25,705.00
10.4566.210 Pro Shop DUES, SUBSCR	1,853.43	(1,396.94)	(2,250.37)	2,000.00	0.00	0.00
10.4566.230 Pro Shop TRAVEL & TRAI	2,511.82	175.00	3,214.45	3,000.00	3,050.00	3,250.00
10.4566.250 Pro Shop SUPPLIES MAI	3,908.04	657.55	5,490.67	5,000.00	6,000.00	5,000.00
10.4566.270 Pro Shop BUILDING MAIN	758.87	0.00	1,165.20	2,000.00	1,500.00	2,000.00
10.4566.455 Pro Shop ADVERTISING/	5,352.60	0.00	9,143.57	5,000.00	10,000.00	7,000.00
10.4566.481 Pro Shop FOODS & BEVE	28,910.71	466.04	28,064.64	22,500.00	30,000.00	22,500.00
10.4566.482 Pro Shop MERCHANDISE	102,732.23	777.25	100,570.68	77,000.00	105,000.00	75,000.00
10.4566.550 Pro Shop MBA LEASE PA	28,000.00	0.00	28,000.00	28,000.00	28,000.00	28,000.00
10.4566.690 Pro Shop MISCELLANEO	3,502.28	0.00	5,167.44	2,000.00	5,000.00	3,000.00
10.4566.740 Pro Shop CAPITAL OUTLA	203,155.76	0.00	0.00	0.00	0.00	0.00
10.4566.810 Pro Shop DEBT SERVICE	49,367.87	0.00	28,126.76	33,935.00	33,935.00	36,155.00
10.4566.820 Pro Shop DEBT SERVICE	11,062.14	0.00	8,431.96	9,938.00	9,938.00	7,720.00

	Prior YTD	Current Period	Current YTD	Annual Budget	Revised Budget	2027 Tenative
Total Pro Shop	**547,215.87**	**5,388.87**	**318,001.90**	**300,123.00**	**342,423.00**	**299,830.00**
Total Golf	**1,002,081.49**	**14,700.23**	**613,742.76**	**600,550.00**	**663,533.00**	**605,105.00**
Miscellaneous						
25.4510 Parks & Beautification	8,912.92	0.00	10,596.74	6,000.00	6,000.00	6,000.00
25.4515 Parks and Rec Committee	1,618.67	0.00	1,663.93	800.00	1,575.00	1,500.00
25.4540 Community Events (City TRT)	36,367.91	6,792.87	42,817.96	36,000.00	44,000.00	38,000.00
25.4550 Fundraisers	535.51	0.00	0.00	0.00	0.00	0.00
25.4560 Golf Hole Sponsorship Expense	5,051.16	0.00	6,243.35	6,500.00	6,500.00	6,500.00
25.4570 Economic Grant Expense	0.00	0.00	2,912.50	0.00	4,000.00	0.00
54.4600.110 Salaries and wages	6,051.41	262.63	6,291.04	7,100.00	6,750.00	7,050.00
54.4600.130 Benefit expense	2,625.57	98.23	2,518.20	2,750.00	2,650.00	2,825.00
54.4600.250 Equipment and maintenanc	1,394.01	0.00	43,373.07	55,800.00	59,098.00	5,000.00
54.4600.280 Utilities	15,581.21	(244.55)	14,413.50	18,000.00	16,000.00	18,000.00
54.4600.310 Professional and technical	0.00	0.00	0.00	750.00	0.00	0.00
54.4600.510 Insurance	0.00	0.00	2,000.00	700.00	2,000.00	2,000.00
54.4754.690 MBA depreciation expense	0.00	0.00	86,038.92	0.00	0.00	0.00
Total Miscellaneous	**78,138.37**	**6,909.18**	**218,869.21**	**134,400.00**	**148,573.00**	**86,875.00**
Capital Outlay						
40.4161.730 Capital Outlay PROJECTS	133,083.55	0.00	182,401.74	225,074.00	225,074.00	300,000.00
40.4410.740 Capital Outlay STREETS	0.00	0.00	27,040.53	280,000.00	0.00	0.00
40.4460.740 Capital Outlay AIRPORT	201,865.95	0.00	0.00	30,500.00	30,500.00	3,000,000.00
40.4510.740 Capital Outlay PARKS	32,300.00	0.00	228,427.08	226,000.00	297,500.00	1,250,000.00
40.4565.740 Capital Outlay GOLF	0.00	0.00	45,577.00	0.00	0.00	0.00
Total Capital Outlay	**367,249.50**	**0.00**	**483,446.35**	**761,574.00**	**553,074.00**	**4,550,000.00**
Debt service						
54.4600.810 MBA Debt service - principal	40,000.00	0.00	0.00	85,000.00	86,000.00	86,000.00
54.4600.820 MBA Debt service - interest	11,175.00	0.00	10,725.00	13,000.00	11,000.00	11,000.00
Total Debt service	**51,175.00**	**0.00**	**10,725.00**	**98,000.00**	**97,000.00**	**97,000.00**
Transfers						
10.4840.2500 Transfer to Special Revenu	40,000.00	0.00	39,314.00	38,300.00	39,314.00	30,000.00
10.4840.4570 Transfer to Capital Projects	0.00	0.00	0.00	0.00	36,533.00	0.00
Total Transfers	**40,000.00**	**0.00**	**39,314.00**	**38,300.00**	**75,847.00**	**30,000.00**
Total Expenditures:	**3,275,723.91**	**61,171.21**	**2,876,586.18**	**3,315,417.00**	**3,322,028.00**	**7,490,754.00**
Total Change In Net Position	**458,631.94**	**38,967.61**	**12,005.88**	**(396,170.00)**	**0.00**	**0.00**
Income or Expense						
Income From Operations:						
Operating income						
51.3710 Charges for Services	425,122.43	(2,642.10)	414,984.25	445,500.00	445,500.00	445,500.00
51.3712 Secondary Water Charges	114,536.29	(483.33)	118,818.15	115,000.00	115,000.00	115,000.00
51.3720 Water Connection Fees	850.00	25.00	27,348.61	1,500.00	30,000.00	3,000.00
51.3730 Late Fees & Penalties	4,009.81	353.96	3,908.02	3,000.00	3,150.00	3,000.00
51.3747 Water Sales to Construction Proj	0.00	0.00	2,572.83	0.00	2,500.00	0.00
51.3790 Miscellaneous Fees	1,055.93	1,479.94	3,387.30	0.00	1,750.00	500.00
52.3731 Charges for Services	262,034.40	256.82	260,635.00	280,500.00	280,500.00	280,500.00
52.3733 Sewer Connection Fess	0.00	0.00	2,400.00	0.00	2,400.00	600.00
52.3890 Miscellaneous Revenue	165.52	0.00	895.00	0.00	800.00	150.00
53.3690 Miscellaneous Revenue	213.74	0.00	270.00	0.00	250.00	0.00
53.3733 Charges for Services	387,855.53	271.17	364,668.90	385,000.00	392,000.00	392,000.00
53.3735 Landfill Use	18,586.50	1,279.00	16,015.00	15,000.00	15,000.00	15,000.00
Total Operating income	**1,214,430.15**	**540.46**	**1,215,903.06**	**1,245,500.00**	**1,288,850.00**	**1,255,250.00**
Operating expense						
51.4751.110 Water SALARIES & WAGE	63,566.99	3,099.37	70,063.79	72,800.00	73,250.00	76,180.00
51.4751.130 Water EMPLOYEE BENEFI	36,842.89	1,634.36	36,203.14	36,000.00	39,000.00	41,500.00
51.4751.210 Water DUES, SUBSCRIPTI	2,975.69	110.00	2,267.84	3,000.00	3,000.00	3,000.00
51.4751.220 Water PUBLIC NOTICES	931.65	0.00	1,021.58	450.00	1,500.00	1,500.00
51.4751.230 Water TRAVEL and TRAINI	2,700.00	0.00	3,362.07	2,500.00	2,750.00	4,000.00
51.4751.240 Water OFFICE SUPPLIES	1.99	0.00	74.60	100.00	100.00	100.00
51.4751.250 Water SUPPLY/MAINT & E	6,500.83	0.00	6,172.46	2,500.00	6,000.00	4,000.00
51.4751.252 Water FUEL	401.26	130.72	334.53	1,500.00	1,000.00	1,500.00
51.4751.265 Water SUPP & MAINT WAT	22,290.46	0.00	24,831.69	35,000.00	35,000.00	38,000.00
51.4751.266 Water SUPP & MAINT DIST	41,050.55	1,102.77	27,153.75	17,500.00	26,000.00	24,000.00
51.4751.267 Water SUPP & MAINT SEC	7,335.28	0.00	8,290.14	4,000.00	8,500.00	6,000.00

	Prior YTD	Current Period	Current YTD	Annual Budget	Revised Budget	2027 Tenative
51.4751.280 Water UTILITIES	17,431.38	(152.73)	26,802.96	15,000.00	36,000.00	30,000.00
51.4751.310 Water PROFESSIONAL/TE	545.52	0.00	2,433.16	2,000.00	58,000.00	3,000.00
51.4751.450 Water WATER SAMPLES	5,144.61	226.44	5,174.25	5,500.00	5,500.00	5,500.00
51.4751.510 Water INSURANCE	15,000.00	16.25	15,016.25	15,000.00	15,000.00	15,000.00
51.4751.550 LEASE EXPENSE - ANNUA	10,000.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
51.4751.610 Water MISCELLANEOUS	2,234.55	0.00	233.66	2,000.00	2,000.00	2,000.00
51.4751.690 Water DEPRECIATION	377,152.08	0.00	196,687.14	375,000.00	375,000.00	372,500.00
51.4751.820 Water INTEREST EXPENS	30,118.87	0.00	24,469.02	30,500.00	30,500.00	30,000.00
52.4752.110 Sewer SALARIES & WAGE	82,986.32	3,228.35	82,750.66	84,500.00	86,200.00	89,700.00
52.4752.130 Sewer EMPLOYEE BENEFI	52,087.51	1,887.77	47,734.66	49,750.00	50,000.00	53,000.00
52.4752.220 Sewer PUBLIC NOTICES	819.07	0.00	0.00	200.00	200.00	500.00
52.4752.230 Sewer TRAVEL and TRAINI	304.00	0.00	588.40	1,250.00	1,250.00	1,500.00
52.4752.240 Sewer OFFICE SUPPLIES	0.00	0.00	293.84	200.00	400.00	100.00
52.4752.250 Sewer SUPP & MAINT - EQ	4,646.67	0.00	3,085.32	5,000.00	5,000.00	5,000.00
52.4752.252 Sewer FUEL	1,272.03	135.50	1,377.93	1,500.00	2,000.00	2,000.00
52.4752.265 Sewer SYSTEM MAINTEN	760.00	179.10	1,794.31	2,000.00	2,500.00	2,000.00
52.4752.280 Sewer UTILITIES	3,311.85	(68.10)	2,962.60	4,000.00	4,000.00	4,000.00
52.4752.310 Sewer PROFESSIONAL/TE	242.08	0.00	344.18	750.00	750.00	750.00
52.4752.510 Sewer INSURANCE	16,467.46	0.00	15,000.00	15,000.00	15,000.00	15,000.00
52.4752.610 Sewer MISCELLANEOUS	2,356.20	0.00	290.05	1,000.00	1,000.00	1,000.00
52.4752.690 Sewer DEPRECIATION	50,185.68	0.00	29,274.98	54,000.00	54,000.00	52,000.00
52.4752.820 Sewer INTEREST EXPENS	0.00	0.00	350.58	0.00	400.00	400.00
53.4753.110 Sanitation SALARIES & WA	107,274.04	4,401.03	109,237.44	107,150.00	113,500.00	118,000.00
53.4753.130 Sanitation EMPLOYEE BEN	68,701.73	2,627.24	65,678.98	72,000.00	69,500.00	74,000.00
53.4753.240 Sanitation OFFICE SUPPLI	0.00	0.00	308.11	200.00	400.00	1,000.00
53.4753.250 Sanitation SUPP & MAINT -	24,235.24	5.57	17,903.01	15,000.00	16,000.00	13,000.00
53.4753.252 Sanitation FUEL	14,957.16	2,127.83	15,650.97	20,000.00	20,000.00	20,000.00
53.4753.255 Sanitation MAINTANANCE	7,740.00	0.00	2,500.00	8,000.00	6,000.00	6,000.00
53.4753.260 Sanitation POST CLOSURE	490.90	0.00	0.00	3,500.00	3,500.00	3,500.00
53.4753.267 Sanitation CONTRACTED S	9,276.04	0.00	11,981.16	9,000.00	10,000.00	10,000.00
53.4753.268 Sanitation TIPPAGE FEES	67,006.64	0.00	61,749.69	80,000.00	77,500.00	78,000.00
53.4753.310 Sanitation PROFESSIONAL	50.00	0.00	50.00	600.00	100.00	150.00
53.4753.510 Sanitation INSURANCE	10,000.00	0.00	10,100.00	10,000.00	10,000.00	10,000.00
53.4753.610 Sanitation MISCELLANEOU	2,413.77	135.05	684.18	1,500.00	2,500.00	2,500.00
53.4753.690 Sanitation DEPRECIATION	27,021.85	0.00	17,701.71	24,000.00	25,500.00	25,000.00
Total Operating expense	**1,196,830.84**	**20,826.52**	**959,984.79**	**1,200,450.00**	**1,305,300.00**	**1,255,880.00**
Total Income From Operations:	**17,599.31**	**(20,286.06)**	**255,918.27**	**45,050.00**	**(16,450.00)**	**(630.00)**
Non-Operating Items:						
Non-operating income						
51.3794 Interest Income	14,145.71	0.00	50,079.56	10,000.00	16,000.00	12,000.00
51.3796.2 State Grants	0.00	0.00	1,258,000.00	0.00	1,258,000.00	0.00
51.3796.3 Conservancy District	29,000.00	0.00	29,000.00	29,000.00	31,000.00	0.00
51.3797 Gain/loss on sale of fixed assets	(39,000.00)	0.00	0.00	0.00	0.00	0.00
52.3794 Interest Income	3,658.94	0.00	2,978.99	2,500.00	3,000.00	2,000.00
53.3794 Interest Income	4,542.21	0.00	3,698.10	2,750.00	2,750.00	2,000.00
Total Non-operating income	**12,346.86**	**0.00**	**1,343,756.65**	**44,250.00**	**1,310,750.00**	**16,000.00**
Total Non-Operating Items:	**12,346.86**	**0.00**	**1,343,756.65**	**44,250.00**	**1,310,750.00**	**16,000.00**
Total Income or Expense	**29,946.17**	**(20,286.06)**	**1,599,674.92**	**89,300.00**	**1,294,300.00**	**15,370.00**

Fund 10
General Fund

Budget:

Income	Budget FY 26	Revised FY 26	Budget FY 27
Taxes	$1,119,250	$1,255,531	$1,140,650
Licenses & Permits	$25,100	$30,664	$28,600
Intergovernmental Revenue	$292,147	$208,320	$468,147
Charges for Services	$612,350	$693,165	$684,482
Fines & Forfeitures	$200,000	$169,943	$0
Interest Revenue	$65,000	$132,500	$90,000
Miscellaneous Revenue	$15,000	$33,258	$15,000
Contributions & Transfers	$0	$0	$330,000
Total	$2,328,847	$2,523,381	$2,756,879

Expenses	Budget FY 25	Revised FY 25	Budget FY 26
Court	$206,175	$158,013	$0
Administrative	$523,711	$501,731	$511,810
Non-Departmental	$76,550	$179,890	$66,389
Visitor Center	$69,700	$69,050	$68,465
Police	$260,000	$260,000	$320,000
Fire	$51,425	$54,950	$54,000
Highways (Streets)	$197,350	$260,350	$827,000
Airport	$68,600	$70,850	$67,560
Parks	$61,600	$65,650	$56,700
Recreation	$57,232	$56,510	$49,850
Pool	$110,250	$107,007	$100,000
Golf Maintenance	$300,427	$321,110	$305,275
Pro Shop	$299,830	$342,423	$299,830
Transfers	$38,300	$75,847	$30,000
Total	$2,321,443	$2,523,381	$2,756,879

Budget Narrative:

Overall, the General fund is very busy and contains the most department accounts.

- Income is based on current income rates and any adjustments have been proposed for the future year.
- Expenses are all the operating expenses that we have planned for the coming year.

Fund 25
Special Revenue

Budget:

	Budget FY 26	Revised FY 26	Budget FY 27
Income	$49,300	$62,075	$52,000
Expenses	($49,300)	($62,075)	($52,000)
Non-Operating Income	$0	$0	$0
Net Income	$0	$0	$0

Budget Narrative:
Overall, the Special Revenue fund has been consistent over the last few years.

- Income is based on donations and fund raising for various committees (such as Parks & Beautification, Parks & Recreation, and Golf Course Sponsorships). Additionally, TRT funds are transferred in to supplement our community events.
- Expenses are all the operating expenses that we have planned for the coming year.
- Non-operating income is any revenue not from operations, such as interest in long-term savings and grants or other payments made to the City.

Highlight of Expenses:

This upcoming year will hold the status quo because we don't have any additional events planned and have only adjusted rates based on increases in expenses.

Fund 40
Capital Projects

Budget:

	Budget FY 25	Revised FY 25	Budget FY 26
Income	$358,000	$553,074	$4,550,000
Expenses	($761,574)	($553,074)	($4,550,000)
Non-Operating Income	$0	$0	$0
Balance	$0	$0	$0

Budget Narrative:
Overall, the Capital Projects fund has been consistent over the last few years with very few capital projects happening int his fund.

- Income is based grants received or funds being pulled from savings.
- Expenses are all the operating expenses that we have planned for the coming year.
    - These include:
        - Veteran's Park
        - Loyds Lake Trail
        - Airport Pavement - Runway
        - Pool Plastering
        - Welcome Center
- Non-operating income is any revenue not from operations, such as interest in long-term savings and grants or other payments made to the City.
- Lastly the Fund Balance gives true cash value of the account without taking into account the money being saved in the bank to pay for projects.

Highlight of Expenses:

This upcoming year we will have many projects as stated above and will see the City move forward on some very long awaited projects thanks to grant funding and donations, with some help from the capital savings.

Fund 51
Water

Budget:

	Budget FY 26	Revised FY 26	Budget FY 27
Income	$565,000	$597,900	$567,000
Expenses	($630,350)	($728,100)	($667,780)
Non-Operating Income	$39,000	$1,305,000	$12,000
Net Income	($26,350)	$1,174,800	($88,780)
Capital Expenses	($106,315)	($104,634)	($103,920)
Fund Balance	$242,335	$1,445,166	$179,800

Budget Narrative:
Overall, the Water fund is coming back into balance for better long-term controls.

- Income is based on current income rates and any adjustments have been proposed for the future year.
- Expenses are all the operating expenses that we have planned for the coming year.
- Non-operating income is any revenue not from operations, such as interest in long-term savings and grants or other payments made to the City.
- Capital expenses are for our long-term debt and capital projects that are currently underway.
- Lastly the Fund Balance gives true cash value to the fund by adding back in depreciation.

Highlight of Expenses:
Distribution System:
Fire Hydrants Replacement (3-4) ~ $16,000

Water Plant:
Combined Turbidity Meter ~ $6,000
Building Repairs (including garage door service) ~ $6,000

All other expenses are for the operation of the system, including large purchases of chemicals needed for treating water, utilities, and general yearly repairs need to keep the water treatment plant, distribution system, and secondar system operational.

Additional funds are being extended to bring operational budget out of balance to allow need repairs, additional years will bring expenses back into balance with operations including depreciation.

Spring Creek Pipeline Project:
This project may be underway during the 2027 budget year but due to the uncertainty of the start date no funds have been allocated. This project when ready to begin will need budget adjustment approvals to be included in the budget. Additional water rights are still under negotiations and will be added as they are finalized.

Fund 52
Sewer

Budget:

	Budget FY 26	Revised FY 26	Budget FY 27
Income	$280,500	$283,000	$281,250
Expenses	($219,150)	($222,700)	($226,950)
Non-Operating Income	$2,500	$3,000	$2,000
Net Income	$63,850	$64,000	$56,300
Capital Expenses	($94,875)	($26,816)	($26,816)
Fund Balance	$21,975	$91,184	$80,816

Budget Narrative:

Overall, the Sewer fund has been consistent over many years.

- Income is based on current income rates and any adjustments have been proposed for the future year.
- Expenses are all the operating expenses that we have planned for the coming year.
- Non-operating income is any revenue not from operations, such as interest in long-term savings and grants or other payments made to the City.
- Capital expenses are for our long-term debt and capital projects that are currently underway.
- Lastly the Fund Balance gives true cash value to the fund by adding back in depreciation.

Highlight of Expenses:

The budget for the 2027 financial year remains relatively the same, with the only notable change being the addition of a new truck lease as part of capital expenses. Additionally, the Sewer Repair project may be taking place during this budget but until we are ready to begin no budget adjustments have been made until details are known.

Fund 53
Sanitation

Budget:

	Budget FY 26	Revised FY 26	Budget FY 27
Income	$400,000	$407,250	$407,000
Expenses	($350,950)	($354,500)	($361,150)
Non-Operating Income	$2,750	$2,750	$2,000
Net Income	$51,800	$55,500	$47,850
Capital Expenses	($0.00)	($9,488)	($70,000)
Fund Balance	$76,800	$71,512	$2,850

Budget Narrative:

Overall, the Sanitation fund has been consistent over the last few years with a positive trend.

- Income is based on current income rates and any adjustments have been proposed for the future year.
- Expenses are all the operating expenses that we have planned for the coming year.
- Non-operating income is any revenue not from operations, such as interest in long-term savings and grants or other payments made to the City.
- Capital expenses are for our long-term debt and capital projects that are currently underway.
- Lastly the Fund Balance gives true cash value to the fund by adding back in depreciation.

Highlight of Expenses:

This upcoming year will look very close to the previous years. Most of our expenses go toward truck operation and tippage fees for the White Mesa landfill. We have reduced our overall fund balance or saving for next year due to two capital equipment purchases.

Used Dozer for Landfill ~ $65,000

Heated Pressure Washer ~ $5,000

Fund 54
Municipal Building Authority (MBA)

Budget:

	Budget FY 26	Revised FY 26	Budget FY 27
Income	$183,100	$183,498	$131,875
Expenses	($183,100)	($183,498)	($131,875)
Non-Operating Income	$0	$0	$0
Net Income	$0	$0	$0
Capital Expenses	($0.00)	($0.00)	($0.00)
Fund Balance	$0	$0	$0

Budget Narrative:

Overall, the MBA fund has been consistent over the last few years with a variable trend.

- Income is based on lease agreements and rental of the community center, along with transfers from other funds.
- Expenses are all the operating expenses that we have planned for the coming year.
- Non-operating income is any revenue not from operations, such as interest in long-term savings and grants or other payments made to the City.
- Capital expenses are for our long-term debt and capital projects that are currently underway.
- Lastly the Fund Balance gives true cash value to the fund by adding back in depreciation.

Highlight of Expenses:

This upcoming year will hold the status quo because this fund is just for handling the lease agreements and the rental of the community center. Any repairs to the center will be reflected by transfers from the respective departments.

Government Officers Compensation
Fiscal Year 2027

The following positions fall under the status that compensation must be disclosed and discussed in a public hearing. Excluding the elected officials each position has been adjusted a 2% for a COLA and up to 2% for Merrit Raise. Therefore, the following salaries are subject to performance reviews and approval of the recommended cola raise but includes any vehicle allowances, deferred salaries, or budgeted bonuses for the 2027 fiscal year.

Position:	Expected Compensation:
Mayor	$4,000
Council Member	$2,000
City Manager	$90,160
Assistant City Manager	$65,387
Public Works Director	$77,014

Currently other positions within the City do not require disclosure but are currently on a salary scale that is adjusted at the same rate as COLA raises. Each employee currently falls within the required range and is available upon request. Other Officers for the City are contracted from outside organizations and will be paid according to the agreed upon contract.

Thank You,

Kaeden Kulow

Kaeden Kulow
City Manager

RESOLUTION #2026-10

A RESOLUTION ADOPTING THE FISCAL YEAR 2025-2026 FINAL BUDGET

AND THE FISCAL YEAR 2026-2027 TENTATIVE BUDGET OF FUNDS AND ACCOUNTS

FOR MONTICELLO CITY, UTAH.

WHEREAS, in accordance with the Uniform Fiscal Procedures Act for Utah Cities, the City has heretofore adopted a final budget setting forth revenues and expenditures for the fiscal year ending June 30, 2026: and a tentative budget for the fiscal year ending June 30, 2027, and

WHEREAS, in accordance with the law a public hearing has been held on the proposed final budget for 2026 FY and the proposed tentative budget for 2027 FY and comments received relating thereto.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MONTICELLO UTAH, STATE OF UTAH:

SECTION 1. Adoption: The Fiscal Year 2025-2026 Final Budget and the Fiscal Year 2026-2027 Tentative Budget[1] be hereby adopted, including all funds and accounts as shown in the budget format attached and dated June 23, 2026.

SECTION 2. EFFECTIVE DATE: This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED this 23th[rd] day of June 2026.

By: ___________________________________

Mayor Kevin Dunn

ATTEST

____

Melissa Gill, CMC, UCC
Recorder

____

CITY COUNCIL OF MONTICELLO, UTAH

RESOLUTION #2026-09

SHORT TITLE: A RESOLUTION ADOPTING THE FISCAL YEAR 2025-2026 FINAL AND THE FISCAL YEAR 2026-2027 TENTATIVE BUDGET OF FUNDS AND ACCOUNTS FOR MONTICELLO CITY, UTAH.

PASSAGE BY THE CITY COUNCIL

ROLL CALL

NAME	MOTION	SECOND	FOR	AGAINST	OTHER
COUNCILMEMBER BREWER					
COUNCILMEMBER WESTCOTT					
COUNCILMEMBER CROWLEY					
COUNCILMEMBER CHAMBERLAIN					
COUNCILMEMBER SKINNER					

This resolution was passed by the City Council of the City of Monticello, on the 23rd day of June 2026, on a roll call vote as described above.

____

Mayor: Kevin Dunn

ATTEST:

____

City Recorder: Melissa Gill, CMC, UCC