

# COALVILLE CITY RESOLUTION NUMBER 2026-2

## A RESOLUTION ADOPTING THE 2026-2027 BUDGET OF COALVILLE CITY

**WHEREAS**, the Utah Code, Section 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, as amended and as applicable, requires that the Coalville City Council adopt a tentative budget and a final budget for the fiscal year July 1, 2026, through June 30, 2027, and

**WHEREAS**, the Coalville City Council on the 8th day of June 2026 at a regularly scheduled City Council meeting and at a public hearing, meeting the requirements specified in Utah Code, specifically 10-6-118, and

**WHEREAS**, all required hearings and notifications have been provided in connection with the 2026-2027 final budget.


**NOW, THEREFORE**, the governing body of Coalville City, State of Utah hereby approves and adopts the budget of Coalville City for the fiscal year July 1, 2026, through June 30, 2027, as provided in Exhibit "A" attached hereto and incorporated herein by this reference.

**Adopted** by the Coalville City Council this 22<sup>nd</sup> day of June, 2026.

### COALVILLE CITY COUNCIL, STATE OF UTAH

Council Member Lynn Wood  
Council Member Brandon Brady  
Council Member Matt Boyer  
Council Member Shaun Powis  
Council Member Jeff Peterson

voted Absent  
voted Aye BCB  
voted Aye BCB  
voted Aye  
voted Aye

By:   
Mayor Rory Swensen

ATTEST:

  
Coalville City Recorder



Report Criteria:

- Includes all accounts
- Includes grand totals

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
<b>GENERAL FUND</b>				
<b>TAXES</b>				
10-31-100	CURRENT YEAR PROPERTY TAXES	337,073.33	455,000.00	455,000.00
10-31-150	MOTOR VEHICLE-IN LIEU OF TAXES	28,841.00	35,000.00	35,000.00
10-31-200	PRIOR YEAR PROPERTY TAXES	.00	.00	.00
10-31-300	SALES AND USE TAXES	464,915.58	334,000.00	330,000.00
10-31-350	ROOM TAX	24,607.89	24,000.00	24,000.00
10-31-400	FRANCHISE TAX	1,104.48	1,500.00	1,500.00
10-31-450	TAX REBATE	.00	.00	.00
10-31-500	DELINQUENT PROPERTY TAXES	129,918.00	20,000.00	20,000.00
10-31-600	MOTOR CARRIER TAXES	396.83	100.00	100.00
10-31-650	HWY TRANSIT TAX	.00	.00	.00
Total TAXES:		986,857.11	869,600.00	865,600.00
<b>LICENSES AND PERMITS</b>				
10-32-100	BUSINESS LICENSES AND PERMITS	17,372.50	65,000.00	65,000.00
10-32-210	BUILDING PERMITS	197,399.86	250,000.00	250,000.00
10-32-310	PLANNING COMMISSION FEES	351,574.20	80,000.00	80,000.00
10-32-410	USE ACCESS FEES	.00	.00	.00
10-32-510	EXCAVATION PERMIT FEES	5,450.75	10,000.00	10,000.00
Total LICENSES AND PERMITS:		571,797.31	405,000.00	405,000.00
<b>INTERGOVERNMENTAL REVENUE</b>				
10-33-400	STATE GRANTS	.00	.00	.00
10-33-410	other grants	.00	.00	.00
10-33-450	other grants - cares act	.00	.00	.00
10-33-560	CLASS "C" ROAD FUND ALLOTMENT	.00	.00	.00
10-33-570	N S HERITAGE/PIG ROAST	.00	.00	.00
10-33-575	RESTARAUNT TAX LIGHT PARADE	.00	.00	.00
10-33-580	STATE LIQUOR FUND ALLOTMENT	4,200.39	4,200.00	4,200.00
10-33-585	STATE GRANTS GIS	.00	.00	.00
10-33-590	SUMMIT COUNTY - PARK	.00	.00	.00
10-33-595	TAX CAR SHOW	.00	.00	.00
10-33-600	SUMMIT COUNTY RAP TAX GRANT	.00	.00	.00
10-33-650	TRANSFER FROM CAPITAL IMPROV	.00	.00	.00
10-33-660	special assessments	.00	.00	.00
10-33-700	MINI PARK	.00	.00	.00
10-33-750	COALVILLE CITIZENS COMMITTEE	.00	.00	.00
Total INTERGOVERNMENTAL REVENUE:		4,200.39	4,200.00	4,200.00
<b>CHARGES FOR SERVICES</b>				
10-34-730	IMPACT FEE - PARKS & RECREATIO	.00	.00	.00
10-34-735	IMPACT FEE - ROADWAY	.00	.00	.00
10-34-740	PARK & RECREATION FEES	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-34-745	IMPACT FEES- STORM DRAIN	.00	.00	.00
10-34-750	IMPACT FEES- SECONDARY WATER	.00	.00	.00
10-34-810	CEMETERY FEES	5,600.00	6,000.00	6,000.00
10-34-830	BURIAL FEES	6,200.00	15,000.00	15,000.00
10-34-840	cemetary fence fund	.00	.00	.00
10-34-850	IMPROVEMENT CARE FUND	.00	.00	.00
10-34-900	SPECIAL IMP DIST 100 SO	.00	.00	.00
Total CHARGES FOR SERVICES:		11,800.00	21,000.00	21,000.00
<b>FINES AND FORFEITURES</b>				
10-35-100	COURT FINES	.00	.00	.00
Total FINES AND FORFEITURES:		.00	.00	.00
<b>MISCELLANEOUS REVENUES</b>				
10-36-200	RENTS	.00	.00	.00
10-36-250	CIRCUS CONTRIBUTIONS	.00	.00	.00
10-36-270	Event Committee Donations	.00	.00	.00
10-36-300	SKATEBOARD FUND/CONTRIBUTIONS	.00	.00	.00
10-36-350	POCKET PARK CONTRIBUTIONS	.00	.00	.00
10-36-380	LIGHT PARADE	4,435.23	3,000.00	5,000.00
10-36-400	Car Show	23,059.00	13,000.00	15,000.00
10-36-410	Car Show Vendor	.00	.00	.00
10-36-450	Sponsor Contributions	.00	.00	.00
10-36-460	BBQ Vendor	.00	.00	.00
10-36-470	BBQ TICKET	.00	.00	.00
10-36-480	BBQ COMPETITOR FEE	.00	.00	.00
10-36-500	Public Works Revenue	.00	.00	.00
Total MISCELLANEOUS REVENUES:		27,494.23	16,000.00	20,000.00
<b>MISCELLANEOUS REVENUES</b>				
10-38-100	INTEREST EARNINGS	23,355.36	50,000.00	50,000.00
10-38-400	SALE OF FIXED ASSETS	.00	.00	.00
10-38-500	INSURANCE REIMBURSEMENT - PARK	.00	.00	.00
10-38-800	GRANT REVENUES	.00	.00	.00
10-38-900	SUNDRY REVENUES	48,193.98	10,000.00	10,000.00
Total MISCELLANEOUS REVENUES:		71,549.34	60,000.00	60,000.00
<b>CONTRIBUTIONS AND TRANSFERS</b>				
10-39-100	CONTRIBUTION FROM GENERAL FUND	.00	78,000.00	99,450.00
10-39-150	TRANS FROM CEM IMP CARE FUND	.00	.00	.00
10-39-200	TRANS FROM CAP IMP FUND	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		.00	78,000.00	99,450.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
<b>ADMINISTRATIVE DEPARTMENT</b>				
10-43-110	SALARIES AND WAGES	267,784.30	179,388.00	188,388.00
10-43-130	EMPLOYEE BENEFITS	159,255.43	74,146.00	78,146.00
10-43-240	EQUIPMENT-SUPPLIES- cares act	.00	.00	.00
10-43-250	EQUIPMENT-SUPPLIES & MAINTENAN	74,233.48	80,000.00	80,000.00
10-43-270	UTILITIES	1,312.77	3,500.00	3,500.00
10-43-280	TELEPHONE	5,758.25	.00	.00
10-43-310	PROFESSIONAL & TECHNICAL SERV	125,150.50	150,000.00	150,000.00
10-43-510	INSURANCE AND SURETY BONDS	.00	10,000.00	10,000.00
10-43-520	ELECTION	.00	.00	.00
10-43-530	INTEREST-truck payment	8,985.31	15,000.00	15,000.00
10-43-610	MISCELLANEOUS	1,875.28	1,000.00	1,000.00
10-43-720	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00
10-43-792	FLOOD EXPENDITURE	.00	.00	.00
10-43-800	CREDIT CARD FEE	32,188.08	24,000.00	24,000.00
Total ADMINISTRATIVE DEPARTMENT:		676,543.40	537,034.00	550,034.00
<b>PUBLIC SAFETY</b>				
10-54-110	SALARIES AND WAGES	.00	.00	.00
10-54-130	EMPLOYEE BENEFITS	.00	.00	.00
10-54-310	PROFESSIONAL & TECHNICAL SERV	.00	.00	.00
10-54-400	Wildland Fire	.00	.00	.00
10-54-610	MISCELLANEOUS	.00	.00	.00
10-54-630	Public Works Metal	.00	.00	.00
10-54-740	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00
Total PUBLIC SAFETY:		.00	.00	.00
<b>STREETS</b>				
10-60-110	SALARIES AND WAGES	.00	.00	.00
10-60-130	EMPLOYEE BENEFITS	.00	.00	.00
10-60-250	EQUIPMENT SUPPLIES & MAINT	.00	.00	.00
10-60-270	UTILITIES	.00	.00	.00
10-60-280	TELEPHONE	.00	.00	.00
10-60-400	B & C Road Funds	.00	.00	.00
10-60-510	INSURANCE AND SURETY BONDS	.00	.00	.00
10-60-530	INTEREST - BOND	.00	.00	.00
10-60-531	INTEREST - LEASE	.00	.00	.00
10-60-550	PRINCIPAL - BOND	.00	.00	.00
10-60-551	LEASE DEBT SERVICE	.00	.00	.00
10-60-590	TRANSFER TO CLASS C ROADS	.00	.00	.00
10-60-600	IMPACT FEE - ROADWAY	.00	.00	.00
10-60-610	MISCELLANEOUS	.00	.00	.00
10-60-720	CAPITAL OUTLAY - REPAIRS	.00	.00	.00
10-60-900	SPECIAL IMP DIST 100 SO EXP	.00	.00	.00
Total STREETS:		.00	.00	.00
<b>RESTAURANT TAX</b>				

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-65-110	MINI PARK	.00	.00	.00
10-65-115	COAL MINER PLAZA - GRANT	.00	.00	.00
10-65-120	COALVILLE CITIZENS COMMITTEE	.00	.00	.00
10-65-125	COAL MINER PLAZA - RAP GRANT	.00	.00	.00
10-65-130	BUILDINGS	.00	.00	.00
10-65-140	SCHOOL HOUSE HILL LANDSCAPING	.00	.00	.00
10-65-145	NS HERITAGE CELEBRATION	.00	.00	.00
10-65-150	CONTRIBUTIONS - COALPLAZA	.00	.00	.00
Total RESTAURANT TAX:		.00	.00	.00

**PARKS DEPARTMENT**

10-70-110	SALARIES AND WAGES	.00	.00	.00
10-70-130	PARKS CAPITAL IMPROVEMENTS	.00	.00	.00
10-70-250	EQUIPMENT-SUPPLIES & MAINTENAN	13.47	5,000.00	5,000.00
10-70-270	UTILITIES	.00	.00	.00
10-70-510	INSURANCE AND SURETY BONDS	.00	.00	.00
10-70-600	IMPACT FEE - PARKS & RECREATIO	.00	.00	.00
10-70-720	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00
10-70-810	RESTAURANT TAX PIG ROAST	.00	58,790.00	58,790.00
10-70-820	RESTAURANT TAX CAR SHOW	23,262.43	5,000.00	5,000.00
10-70-830	CIRCUS	.00	.00	.00
10-70-840	SPONSOR BAGS	.00	.00	.00
10-70-850	LIGHT PARADE	10,510.17	15,000.00	15,000.00
Total PARKS DEPARTMENT:		33,786.07	83,790.00	83,790.00

**CEMETERY DEPARTMENT**

10-77-110	SALARIES AND WAGES	49,596.17	63,825.00	67,025.00
10-77-130	EMPLOYEE BENEFITS	33,114.65	37,275.00	38,275.00
10-77-250	EQUIPMENT SUPPLIES AND MAINT	7,791.22	40,000.00	40,000.00
10-77-260	BLDGS & GRNDS SUPPLIES & MAINT	.00	.00	.00
10-77-270	UTILITIES	.00	1,300.00	1,300.00
10-77-280	TELEPHONE	2,826.80	3,200.00	3,200.00
10-77-510	INSURANCE AND SURETY BONDS	.00	.00	.00
10-77-530	INTEREST - BOND	.00	.00	.00
10-77-550	PRINCIPAL BOND	.00	3,500.00	3,500.00
10-77-600	CEMETERY PERPETUAL CARE	2,800.36	.00	.00
10-77-610	MISCELLANEOUS	.00	.00	.00
10-77-620	PRINCIAPL PAYMENTS	.00	.00	.00
10-77-630	interest bond payment	.00	.00	.00
10-77-720	CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00
Total CEMETERY DEPARTMENT:		96,129.20	149,100.00	153,300.00

**PLANNING COMMISSION**

10-80-110	SALARIES AND WAGES	121,794.86	65,000.00	68,250.00
10-80-130	EMPLOYEE BENEFITS	30,000.00	30,000.00	31,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
10-80-250	EQUIPMENT-SUPPLIES & MAINT	.00	.00	.00
10-80-270	ADVERTISING	1,884.71	2,500.00	2,500.00
10-80-310	PLANNER COMMUNITY DEVELOPMENT	129,158.75	155,000.00	155,000.00
10-80-320	GENERAL ENGINEERING	254,999.85	180,000.00	180,000.00
10-80-330	GRANT WRITING	.00	8,500.00	8,500.00
10-80-520	ZONING ADM & BUILDING INSP	41,159.18	31,000.00	31,000.00
10-80-551	LEASE DEBT SERVICE	102,104.00	.00	.00
10-80-552	LEASE INTERST	1,448.00	.00	.00
10-80-610	MISCELLANEOUS	.00	.00	.00
Total PLANNING COMMISSION:		682,549.35	472,000.00	476,250.00
<b>BOARD OF ADJUSTMENTS</b>				
10-82-110	SALARIES AND WAGES	.00	.00	.00
10-82-130	EMPLOYEE BENEFITS	.00	.00	.00
10-82-250	EQUIPMENT SUPPLIES & MAINT	.00	.00	.00
10-82-270	ADVERTISING	.00	.00	.00
10-82-310	PROFESSIONAL & TECHNICAL SERV	.00	.00	.00
10-82-520	ZONING ADM & BUILDING INSP	.00	.00	.00
10-82-610	MISCELLANEOUS	.00	.00	.00
Total BOARD OF ADJUSTMENTS:		.00	.00	.00
<b>TRANSFERS</b>				
10-90-100	TRANSFER TO MASS TRANSIT FUND	138,157.03	211,876.00	211,876.00
10-90-150	TRANSFERS TO SPECIAL REVENUE	.00	.00	.00
10-90-151	TRANSFERS TO CAPITAL IMP	201,994.00	.00	.00
10-90-200	lease proceeds	.00	.00	.00
Total TRANSFERS:		340,151.03	211,876.00	211,876.00
GENERAL FUND Revenue Total:		1,673,698.38	1,453,800.00	1,475,250.00
GENERAL FUND Expenditure Total:		1,829,159.05	1,453,800.00	1,475,250.00
Total GENERAL FUND:		155,460.67-	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
<b>CLASS C MASS TRANSIT FUND</b>				
<b>INTERGOVERNMENTAL REVENUE</b>				
11-33-560	CLASS "C" ROAD FUND ALLOTMENT	121,251.30	155,000.00	155,000.00
11-33-650	HWY TRANSIT TAX	49,814.31	30,100.00	30,100.00
11-33-690	TRANSFERS FROM GENERAL FUND	138,157.03	.00	.00
Total INTERGOVERNMENTAL REVENUE:		309,222.64	185,100.00	185,100.00
<b>MISCELLANEOUS REVENUES</b>				
11-38-100	INTEREST EARNINGS	1,645.00	.00	4,000.00
Total MISCELLANEOUS REVENUES:		1,645.00	.00	4,000.00
<b>MISCELLANEOUS REVENUES</b>				
11-39-100	CONTRIBUTION FROM TRANSPORTATI	.00	211,876.00	211,876.00
Total MISCELLANEOUS REVENUES:		.00	211,876.00	211,876.00
<b>STREETS</b>				
11-60-110	SALARIES AND WAGES	65,796.08	59,850.00	62,850.00
11-60-130	EMPLOYEE BENEFITS	48,768.48	16,800.00	17,800.00
11-60-250	EQUIPMENT SUPPLIES & MAINT	208,778.30	304,826.00	304,826.00
11-60-270	UTILITIES	41.13	.00	.00
11-60-280	TELEPHONE	409.82	.00	.00
11-60-330	TRAINING	.00	9,000.00	9,000.00
11-60-510	INSURANCE AND SURETY BONDS	.00	1,500.00	1,500.00
11-60-530	INTEREST - BOND	.00	5,000.00	5,000.00
11-60-550	PRINCIPAL - BOND	.00	.00	.00
Total STREETS:		323,793.81	396,976.00	400,976.00
CLASS C MASS TRANSIT FUND Revenue Total:		310,867.64	396,976.00	400,976.00
CLASS C MASS TRANSIT FUND Expenditure Total:		323,793.81	396,976.00	400,976.00
Total CLASS C MASS TRANSIT FUND:		12,926.17-	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
<b>BOND DEPOSIT FUND</b>				
<b>Source: 38</b>				
18-38-100	INTEREST EARNINGS	.00	.00	.00
Total Source: 38:		.00	.00	.00
BOND DEPOSIT FUND Revenue Total:		.00	.00	.00
Total BOND DEPOSIT FUND:		.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
<b>DEBT SERVICE FUND CASH</b>				
30-13110	SPECIAL ASSESSMENT RECEIVABLE	.00	.00	.00
<b>Source: 38</b>				
30-38-100	interest debt service	.00	.00	.00
30-38-900	SPECAIL ASSESSMENT REVENUE	.00	.00	.00
30-38-910	Grants	.00	.00	.00
Total Source: 38:		.00	.00	.00
<b>Source: 39</b>				
30-39-550	bond principal	.00	.00	.00
30-39-560	bond interest	.00	.00	.00
Total Source: 39:		.00	.00	.00
<b>Department: 40</b>				
30-40-230	transfers to cap imp	.00	.00	.00
30-40-550	bond payment sid	.00	.00	.00
Total Department: 40:		.00	.00	.00
<b>Department: 43</b>				
30-43-310	trustee fees	.00	.00	.00
Total Department: 43:		.00	.00	.00
SPECAIL ASSESSMENT PRINCIPAL Revenue Total:		.00	.00	.00
SPECAIL ASSESSMENT PRINCIPAL Expenditure Total:		.00	.00	.00
Total SPECAIL ASSESSMENT PRINCIPAL:		.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
<b>CAPITAL IMPROVEMENT FUND</b>				
<b>Source: 33</b>				
40-33-200	CARES ACT	.00	.00	.00
40-33-205	DUP Grant	.00	.00	.00
40-33-210	Car Show Grant	.00	.00	.00
40-33-215	Pocket Park Grant	.00	.00	.00
40-33-275	UDOT main street	.00	.00	.00
40-33-276	COUNTY GRANTS	25,000.00	.00	.00
40-33-300	UDOT main street	.00	.00	.00
40-33-400	RAP TAX GRANT	.00	.00	.00
40-33-401	OTHER REVENUES	.00	.00	.00
40-33-402	SIDEWALF FEE IN LIEU OF	.00	.00	.00
Total Source: 33:		25,000.00	.00	.00
<b>GRANTS</b>				
40-39-100	TRANSFER FROM GENERAL FUND	201,994.00	.00	.00
40-39-120	DISASTER RELIEF GRANT	.00	.00	.00
40-39-130	BOND REVENUE	.00	.00	.00
40-39-135	BOND INTEREST	.00	.00	.00
40-39-136	INTEREST INCOME	54,099.00	.00	.00
40-39-137	ALLEN HOLLOW SID 2001-1	.00	.00	.00
40-39-138	ALLEN HOLLOW MISC. REVENUE	.00	.00	.00
40-39-139	Contributions	.00	.00	.00
40-39-140	BOND PROCEEDS	.00	.00	.00
40-39-141	COAL MINER PLAZA REVENUE	.00	.00	.00
40-39-200	TRANSFER FROM UTILITY FUND	.00	.00	.00
40-39-210	TRANSFERS TO GENERAL FUND	.00	.00	.00
40-39-220	TRANSFERS FROM FUND BALANCE	.00	822,285.00	614,631.00
40-39-230	TRANSFER TO WATER FUND	.00	.00	.00
40-39-250	GRANTS	.00	.00	.00
Total GRANTS:		256,093.00	822,285.00	614,631.00
<b>EXPENDITURES</b>				
40-40-240	skate park - capital improvmen	.00	.00	.00
40-40-241	Pocket Park	.00	.00	.00
40-40-242	PIG ROAST	.00	.00	.00
40-40-243	Car Show	.00	.00	.00
40-40-250	RESERVES	.00	.00	.00
40-40-251	transfer to general fund	.00	.00	.00
40-40-254	MAIN STREET HOYSTVILLE RD TURN	.00	175,755.00	139,800.00
40-40-255	Beacon Hill Drive	.00	173,375.00	191,411.00
40-40-256	100 East (Brave Way) Main St	74,484.07	123,155.00	.00
40-40-257	MAIN STREET XERISCAPING	.00	.00	100,000.00
40-40-260	MAIN STREET ROAD	.00	.00	.00
40-40-262	ECONOMIC STUDY	.00	.00	40,000.00
40-40-265	PARKS & REC MASTER/IMPACT	.00	.00	35,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
40-40-270	ROAD MASTER PLAN	.00	.00	10,000.00
40-40-275	BEACON HILL DRIVE ROAD	.00	.00	.00
40-40-280	SIDEWALK PROJECTS	116,670.34	150,000.00	53,420.00
40-40-285	CITY HALL REMODEL	.00	150,000.00	.00
40-40-290	Tourism & travel guide	.00	.00	45,000.00
40-40-295	Allen Hollow SID-CC Portion	.00	.00	.00
40-40-550	PRINCIPAL PAYMENT BONDS	.00	.00	.00
40-40-552	INTEREST PAYMENT ON BONDS	.00	.00	.00
40-40-555	Warrants Payable	.00	.00	.00
40-40-556	bond costs	.00	.00	.00
Total EXPENDITURES:		191,154.41	772,285.00	614,631.00
<b>WATER DEPARTMENT</b>				
40-41-250	DUP Building Remodel	12,200.00	.00	.00
40-41-355	Icy Springs Security Fence	.00	.00	.00
40-41-730	CAPITAL IMPROVEMENT	.00	.00	.00
Total WATER DEPARTMENT:		12,200.00	.00	.00
<b>CAPITOL IMPROVEMENTS</b>				
40-42-250	CDBG- Main Street Capital Impr	.00	.00	.00
40-42-252	CIB- Main Street Project	.00	.00	.00
40-42-254	UDOT-Main Street Project	.00	.00	.00
40-42-255	NEW SEWER PLANT	.00	.00	.00
40-42-300	POST OFFICE	.00	.00	.00
40-42-350	B & C Roads	.00	.00	.00
40-42-352	Icy Springs Bridge	.00	.00	.00
40-42-353	Ledges Trail Project	166,487.63	50,000.00	.00
Total CAPITOL IMPROVEMENTS:		166,487.63	50,000.00	.00
CAPITAL IMPROVEMENT FUND Revenue Total:		281,093.00	822,285.00	614,631.00
CAPITAL IMPROVEMENT FUND Expenditure Total:		369,842.04	822,285.00	614,631.00
Total CAPITAL IMPROVEMENT FUND:		88,749.04-	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
<b>WATER FUND</b>				
<b>Source: 35</b>				
50-35-100	grants	.00	.00	.00
Total Source: 35:		.00	.00	.00
<b>OPERATING REVENUES</b>				
50-37-100	WATER SALES	703,460.71	706,555.00	706,555.00
50-37-105	WATER SALES - SECONDARY	.00	.00	.00
50-37-200	CONNECTION FEES - WATER	15,150.00	25,000.00	25,000.00
50-37-250	CONNECTION FEES-SECONDARY	5,165.00	.00	.00
50-37-300	OTHER - WATER	296,107.00	50,000.00	50,000.00
50-37-350	SECONDARY WATER FEE IN LIEU	.00	.00	.00
50-37-400	WATER LAB TESTS	.00	.00	.00
50-37-450	GRANTS	690,327.91	.00	.00
50-37-500	PENALTY & FOREITURE	7,035.16	5,000.00	5,000.00
Total OPERATING REVENUES:		1,717,245.78	786,555.00	786,555.00
<b>NON-OPERATING REVENUES</b>				
50-38-100	INTEREST EARNINGS	26,290.72	5,000.00	5,000.00
50-38-110	INTEREST - WATER	.00	.00	.00
50-38-200	IMPACT FEE - WATER	.00	.00	.00
50-38-220	TRANSFER FROM CAPITAL IMPROVEM	.00	.00	.00
50-38-300	GOVERNMENT GRANTS	.00	.00	.00
50-38-400	STATE OF ASSETS	.00	.00	.00
50-38-500	APPROPRIATED FUND BALANCE	.00	.00	251,912.00
50-38-900	MISCELLANEOUS	.00	.00	.00
Total NON-OPERATING REVENUES:		26,290.72	5,000.00	256,912.00
<b>WATER DEPARTMENT</b>				
50-41-110	SALARIES AND WAGES	197,311.81	168,000.00	176,400.00
50-41-130	EMPLOYEE BENEFITS	84,632.28	52,500.00	54,700.00
50-41-240	OFFICE SUPPLIES AND EXPENSE	3,431.29	3,000.00	3,000.00
50-41-245	WATER SUPPLIES	28,520.64	30,000.00	30,000.00
50-41-250	EQUIPMENT SUPPLIES & MAINT	115,289.82	150,000.00	150,000.00
50-41-260	BLDGS & GRNDS - SUPL & MAINT	.00	2,000.00	2,000.00
50-41-270	UTILITIES	13,870.44	19,000.00	19,000.00
50-41-280	TELEPHONE	450.95	4,000.00	4,000.00
50-41-300	SECONDARY POND	.00	.00	.00
50-41-310	PROFESSIONAL & TECHNICAL SERV	924.00	.00	.00
50-41-311	WATER MS PLAN & IMPACT FEES	.00	.00	15,000.00
50-41-350	New Electronic Water Meters	.00	.00	.00
50-41-510	INSURANCE AND SURETY BONDS	14,870.36	10,000.00	10,000.00
50-41-530	INTEREST	114,088.14	103,403.00	103,403.00
50-41-550	PRINCIPAL BOND	.00	226,868.00	226,868.00
50-41-610	MISCELLANEOUS	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
50-41-612	BAD DEBTS	.00	.00	.00
50-41-650	DEPRECIATION	606,728.27	.00	.00
50-41-740	CAPITAL OUTLAY	.00	22,784.00	22,784.00
50-41-741	CAPITAL - Head Gate Pond	.00	.00	15,000.00
50-41-742	CAPITAL - Pump Secondary Pump	.00	.00	30,000.00
50-41-743	CAPITAL - Water Treat Plant	.00	.00	10,000.00
50-41-744	CAPITAL - Water Treat Generat	.00	.00	45,000.00
50-41-745	CAPITAL - Ultra pond monitor	.00	.00	8,800.00
50-41-746	CAPITAL - Radio	.00	.00	33,000.00
50-41-747	CAPITAL - Elementary water	.00	.00	22,000.00
50-41-748	CAPITAL - Indian Hills Setting	.00	.00	7,512.00
50-41-749	CAPITAL - PRV Icy tank	.00	.00	55,000.00
50-41-750	CAPITAL - 200 N Water Line	.00	.00	.00
50-41-800	GRANT DEPRECIATION	.00	.00	.00
50-41-900	TRANSFERS TO CAP. IMPROVE	.00	.00	.00
50-41-910	TRANSFERS TO SPECIAL REVENUE	.00	.00	.00
Total WATER DEPARTMENT:		1,180,118.00	791,555.00	1,043,467.00
<b>SEWER DEPARTMENT</b>				
50-65-100	impairment fixed assets loss	.00	.00	.00
Total SEWER DEPARTMENT:		.00	.00	.00
WATER FUND Revenue Total:		1,743,536.50	791,555.00	1,043,467.00
WATER FUND Expenditure Total:		1,180,118.00	791,555.00	1,043,467.00
Total WATER FUND:		563,418.50	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
<b>SEWER FUND</b>				
<b>OPERATING REVENUES</b>				
51-37-110	SEWER SALES	561,014.88	520,000.00	520,000.00
51-37-210	CONNECTION FEES - SEWER	16,500.00	25,000.00	25,000.00
51-37-310	OTHER - SEWER	120.00	.00	.00
51-37-450	GRANTS	.00	.00	.00
51-37-500	PENALTY & FOREITURE	.00	.00	.00
Total OPERATING REVENUES:		577,634.88	545,000.00	545,000.00
<b>NON-OPERATING REVENUES</b>				
51-38-100	INTEREST EARNINGS	22,148.39	10,000.00	17,550.00
51-38-120	INTEREST - SEWER	.00	.00	.00
51-38-210	IMPACT FEE - SEWER	.00	.00	.00
51-38-220	TRANSFER FROM CAPITAL IMPROVEM	.00	.00	.00
51-38-300	GOVERNMENT GRANTS	.00	.00	.00
51-38-400	STATE OF ASSETS	.00	.00	.00
51-38-500	APPROPRIATED FUND BALANCE	.00	.00	86,000.00
51-38-900	MISCELLANEOUS	.00	.00	.00
Total NON-OPERATING REVENUES:		22,148.39	10,000.00	103,550.00
<b>SEWER DEPARTMENT</b>				
51-42-110	SALARIES AND WAGES	96,319.70	105,000.00	110,250.00
51-42-130	EMPLOYEE BENEFITS	48,660.17	63,000.00	65,300.00
51-42-250	EQUIPMENT SUPPLIES & MAINT	83,992.19	100,000.00	100,000.00
51-42-255	SEWER LINE CLEANING	11,957.22	25,000.00	25,000.00
51-42-260	BLDGS & GRNDS - SUPL & MAINT	.00	62,668.00	62,668.00
51-42-270	UTILITIES	86,292.68	74,000.00	74,000.00
51-42-280	TELEPHONE	3,093.94	4,000.00	4,000.00
51-42-310	PROFESSIONAL & TECHNICAL SERV	.00	.00	.00
51-42-311	MASTER PLAN & IMPACT FEES	.00	.00	86,000.00
51-42-510	INSURANCE AND SURETY BONDS	13,462.78	.00	.00
51-42-530	INTEREST	65,947.72	67,716.00	67,716.00
51-42-550	PRINCIPAL BOND	.00	53,616.00	53,616.00
51-42-610	MISCELLANEOUS	.00	.00	.00
51-42-612	BAD DEBTS	.00	.00	.00
51-42-650	DEPRECIATION	473,905.92	.00	.00
51-42-740	CAPITAL OUTLAY	.00	.00	.00
51-42-741	IMPACT FEE -SEWER SPENT	.00	.00	.00
51-42-800	GRANT DEPRECIATION	.00	.00	.00
51-42-900	TRANSFERS TO CAP. IMPROVE	.00	.00	.00
51-42-910	TRANSFERS TO SPECIAL REVENUE	.00	.00	.00
Total SEWER DEPARTMENT:		883,632.32	555,000.00	648,550.00
<b>SEWER DEPARTMENT</b>				
51-65-100	impairment fixed assets loss	.00	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
	Total SEWER DEPARTMENT:	.00	.00	.00
	SEWER FUND Revenue Total:	599,783.27	555,000.00	648,550.00
	SEWER FUND Expenditure Total:	883,632.32	555,000.00	648,550.00
	Total SEWER FUND:	283,849.05-	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
<b>SEWER IMPACT FEES FUND</b>				
<b>MISCELLANEOUS REVENUES</b>				
56-38-100	INTEREST EARNINGS	8,004.00	.00	.00
56-38-210	IMPACT FEE - SEWER	75,537.90	50,000.00	50,000.00
Total MISCELLANEOUS REVENUES:		83,541.90	50,000.00	50,000.00
<b>Department: 41</b>				
56-41-730	SEWER IMPACT FEE PROJECTS	.00	50,000.00	50,000.00
Total Department: 41:		.00	50,000.00	50,000.00
SEWER IMPACT FEES FUND Revenue Total:		83,541.90	50,000.00	50,000.00
SEWER IMPACT FEES FUND Expenditure Total:		.00	50,000.00	50,000.00
Total SEWER IMPACT FEES FUND:		83,541.90	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
<b>WATER IMPACT FEES</b>				
<b>REVENUES</b>				
60-33-230	STORM DRAIN	.00	.00	.00
60-33-240	SECONDARY WATER	.06-	90,000.00	90,000.00
60-33-250	PARKS & RECREATION	.00	.00	.00
60-33-260	ROADWAY	.00	.00	.00
60-33-270	SEWER	.00	.00	.00
60-33-280	CULINARY WATER	.00	.00	.00
60-33-530	INTEREST	.00	.00	.00
Total REVENUES:		.06-	90,000.00	90,000.00
<b>REVENUES</b>				
60-39-100	TRANSFERS FROM W/S	.00	.00	.00
60-39-150	TRANSFERS FROM GENERAL FUND	.00	.00	.00
Total REVENUES:		.00	.00	.00
<b>EXPENDITURES</b>				
60-40-230	STORM DRAINS	.00	.00	.00
60-40-240	SECONDARY WATER	.00	90,000.00	90,000.00
60-40-250	PARKS & RECREATION	.00	.00	.00
60-40-260	ROADWAY	.00	.00	.00
60-40-270	SEWER	.00	.00	.00
60-40-280	CULINARY WATER	.00	.00	.00
Total EXPENDITURES:		.00	90,000.00	90,000.00
<b>EXPENDITURES</b>				
60-50-260	REVENUE TRANSFER	.00	.00	.00
60-50-261	TRANSFER GENERAL FUND	.00	.00	.00
Total EXPENDITURES:		.00	.00	.00
WATER IMPACT FEES Revenue Total:		.06-	90,000.00	90,000.00
WATER IMPACT FEES Expenditure Total:		.00	90,000.00	90,000.00
Total WATER IMPACT FEES:		.06	.00	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current year Budget	2026-27 Future year Budget
<b>CEMETERY FUND</b>				
<b>FINES AND FORFEITURES</b>				
70-35-100	CEMETERY IMPROVEMENT CARE FUN	.00	37,761.00	37,761.00
70-35-110	CEMETERY INTEREST EARNED	.00	1,000.00	1,000.00
Total FINES AND FORFEITURES:		.00	38,761.00	38,761.00
<b>FINES AND FORFEITURES</b>				
70-38-100	INTEREST EARNINGS	6,921.00	.00	.00
Total FINES AND FORFEITURES:		6,921.00	.00	.00
<b>Department: 80</b>				
70-80-250	FERTILIZER	.00	3,500.00	3,500.00
70-80-740	TRACTOR	37,761.00	.00	.00
70-80-741	LEASE BACKHOE	.00	20,261.00	20,261.00
70-80-743	TREES	.00	15,000.00	15,000.00
Total Department: 80:		37,761.00	38,761.00	38,761.00
<b>TRANSFERS</b>				
70-90-100	TRANSFERS	.00	.00	.00
Total TRANSFERS:		.00	.00	.00
CEMETERY FUND Revenue Total:		6,921.00	38,761.00	38,761.00
CEMETERY FUND Expenditure Total:		37,761.00	38,761.00	38,761.00
Total CEMETERY FUND:		30,840.00-	.00	.00
Grand Totals:		75,135.41	.00	.00

