FRANCIS CITY

ORDINANCE NO. 2026-05

AN ORDINANCE OF FRANCIS CITY ENACTING TITLE 3 CHAPTER 3.45 TO THE FRANCIS CITY CODE, COMMUNITY CLEAN ENERGY PROGRAM

WHEREAS, in 2019, the Utah State Legislature enacted House Bill 411, codified at Utah Code Ann. §§ 54-17-901 to -909 ("Act"), titled the "Community Renewable Energy Act"; and

WHEREAS, in 2024, the Utah State Legislature enacted House Bill 241 and Senate Bill 214 which, collectively, renamed the Act the "Community Clean Energy Act" and amended certain provisions of the Act; and

WHEREAS, the Act authorizes the Utah Public Service Commission ("Commission") to establish a program ("Program") whereby towns, municipalities, and counties may cooperate with qualified utilities to provide electric energy for participating customers from clean energy resources; and

WHEREAS, the Act provides that a customer of a qualified utility may be served by the Program if the town, municipality, or county ("Community") in which the customer resides satisfies certain requirements, including:

(a) the Community must enter into an agreement with a qualified utility ("Utility Agreement"):j

(i) stipulating to the payment to the qualified utility of the costs of:

(A) third-party expertise contracted for by the Division of Public Utilities and the Office of Consumer Services, for assistance with activities associated with initial approval of the Program; and

(B) providing notice to the Community's customers as provided in the Act;

(ii) determining the obligation for the payment of any termination charges under the Act that are not paid by a participating customer and not included in participating customer rates; and

(iii) identifying any initially proposed replaced asset;

(b) the Community must, within ninety (90) days after the date of the Commission's order approving the Program, adopt a local ordinance that:

(i) establishes participation in the Program; and

(ii) is consistent with the terms of the Utility Agreement; and

(c) the Community must comply with any other terms or conditions required by the Commission; and

WHEREAS, the Act further authorizes the Commission to adopt administrative rules to implement the Act, and the Commission has adopted such rules as set forth in Utah Administrative Code R746-314-101 through -402 ("Rules"); and

WHEREAS, the Rules require that a customer of a qualified utility may be served by the Program if, in addition to the requirements of the Act, the Community in which the customer resides also adopts an agreement ("Governance Agreement") with other eligible Communities to establish a cooperative decision-making process for Program design, resource solicitation, resource acquisition, and other Program issues and provides a means of ensuring that eligible Communities and those that become participating Communities will be able to reach a single joint decision on any necessary Program issues; and

WHEREAS, consistent with the requirements of the Rules, Francis City entered into an agreement with other eligible Communities entitled the Interlocal Cooperation Agreement Among Public Entities Regarding the Community Renewable Energy Program ("Governance Agreement"), thereby becoming a member of the Community Renewable Energy Agency ("Agency"), which endeavors to make certain joint decisions about the proposed Program on behalf of Communities as set forth in the Governance Agreement; and

WHEREAS, consistent with the requirements of the Act, Francis City executed a Utility Agreement with Rocky Mountain Power, a qualified utility under the Act, on January 2st, 2025, which addresses the issues required by the Act; and

WHEREAS, consistent with the requirements of the Act, on January 24, 2025, and June 4, 2025, Rocky Mountain Power filed an application with the Commission seeking approval of the Program and the Commission opened Docket No. 25-035-06 to consider the application; and

WHEREAS, consistent with the requirements of the Act, on March 4, 2026, the Commission issued an order in Docket No. 25-035-06 ("Commission Order") approving the Program; and

WHEREAS, as contemplated in the Act, the Francis City Council desires to adopt this ordinance that satisfies the requirements of the Act; and

WHEREAS, the Francis City Council desires to take actions which it has determined promotes the health, safety, and welfare of Francis City's residents; and

Commented [1]: This whereas clause is optional

WHEREAS, the Francis City Council has determined that adoption of this ordinance will enhance the economic well-being of Francis and its residents through prudent management of Francis's financial resources; and

Commented [2]: This whereas clause is optional

WHEREAS, the Francis City Council has determined that adoption of this ordinance will help address concerns related to poor air quality and other environmental concerns due in part to the use of fossil fuels; and

Commented [3]: This whereas clause is optional

WHEREAS, the Francis City Council finds that energy sources utilized by and within Francis therefore can impact public health, safety, and welfare; and

Commented [4]: This whereas clause is optional

WHEREAS, recent advances in energy technology have made certain clean energy resources more economically viable than in the past and, in some cases, more cost-effective than traditional energy sources; and

Commented [5]: This whereas clause is optional

WHEREAS, proximity to outdoor recreation is a key economic contributor to Francis and one which relies on preservation of the environment and protection of natural resources; and

Commented [6]: This whereas clause is optional

WHEREAS, Francis and its residents have shown an interest in environmental stewardship through various initiatives and activities surrounding growth and development; and

WHEREAS, the Francis City Council believes that determining and undertaking further actions designed to reduce fossil fuel dependence while appropriately balancing financial stewardship and promoting economic growth is an important component of safeguarding public health, safety, and welfare; and

Commented [7]: This whereas clause is optional

WHEREAS, the Francis City Council met in regular session on May 14th, 2026 ,to, among other things, consider adopting the Program on behalf of Francis's electric customers; and

NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE BODY OF FRANCIS AS FOLLOWS:

Section 1. Adoption. Francis Code, Title 3 Revenue and Finance, Chapter 3.45 Community Clean Energy Program, Community Clean Energy Program, which is published as a code in book form, is adopted in accordance with Exhibit A herein, copies of which have been filed for use and examination in the Office of the Francis City Recorder (the "Community Clean Energy Program Ordinance").

Section 2. **Savings Clause.** In the event one or more of the provisions of this Community Clean Energy Program Ordinance shall, for any reason, be held to be unenforceable or invalid in any respect under applicable laws, such unenforceability or invalidity shall not affect any other provision; and in such an event, this Community Clean Energy Program Ordinance shall be construed as if such unenforceable or invalid provision had never been contained herein.

Section 3. **Effective Date**. This Community Clean Energy Program Ordinance shall take effect immediately upon the date of its first publication.

APPROVED, ADOPTED, AND PASSED and ordered published by the Francis City Council, this 14th day of May 2026.

ATTEST:

FRANCIS CITY COUNCIL

____
City Recorder Suzanne Gillett

____
Mayor Jeremie Forman

VOTING OF FRANCIS CITY COUNCIL:

Mayor Jeremie Forman	___
Councilmember Riley Atkinson	___
Councilmember Sam Hunter	___
Councilmember Clayton Querry	___
Councilmember Clint Summers	___

APPROVED AS TO FORM:

____
Attorney Brad Christopherson

EXHIBIT A

TITLE 3 REVENUE AND FINANCE

CHAPTER 3 COMMUNITY CLEAN ENERGY PROGRAM

COMMUNITY CLEAN ENERGY PROGRAM

<u>SECTION 1</u>. FRANCIS'S PARTICIPATION IN COMMUNITY CLEAN ENERGY PROGRAM

Commented [8]: Make sure to update the numbering to align with your code

1.1 Francis hereby establishes its participation in the Community Clean Energy Program ("Program") as approved by the Public Service Commission of Utah ("Commission").

1.2 On March 4, 2026, the Commission issued an order in Docket No. 25-035-06 ("Commission Order") approving the Program. The Commission Order is on file with the Commission. The Program's rates, Rules, and requirements are governed by the Commission Order, and may be modified from time to time by subsequent Rules and orders adopted by the Commission. To the extent that the Commission Order or any subsequent rule or order adopted by the Commission contradicts any portion of this Title, the Commission order or rule or order adopted by the Commission shall govern.

1.3 ELIGIBLE CUSTOMERS. Pursuant to Utah Code § 54-17-905(5), residential customers participating in the net metering program under Utah Code Title 54, Chapter 15, Net Metering of Electricity, Rocky Mountain Power Schedule 135, are not eligible to participate in the Program. All other retail electric customers of Rocky Mountain Power within the current and future boundaries of Francis, including all residential, commercial, and industrial customers, are eligible to participate in the Program ("Eligible Customer"). Eligible Customers include rooftop solar customers on Rocky Mountain Power Schedules 136 and 137, which are compensated through an export credit rather than a net metering credit.

1.4 IMPLEMENTATION DATE. The Program shall be implemented on the date that RMP sends out the first Notices identified in Section 2, below ("Program Implementation Date"). Eligible Customers shall be enrolled in the Program if they receive the Notices and decline to opt out of participation in the Program by the date set forth in the Notices. Consistent with the Act and the Rules, the Notices shall be sent to each Eligible Customer before the commencement date that applies to each such customer ("Customer Commencement Date"), as set forth in the Rules.

<u>SECTION 2</u>. CUSTOMER PARTICIPATION IN COMMUNITY CLEAN ENERGY PROGRAM.

2.1 Each Eligible Customer shall be automatically enrolled in the Program unless the customer opts out of the Program prior to the Customer Commencement Date.

2.2 NOTICES. As set forth in the Act and the Rules before any Eligible Customer becomes a participant in the Program, Rocky Mountain Power first shall deliver to each Eligible Customer certain notices (collectively, the "Notices") containing content and in the form, manner, and delivery method as required by the Act and Rules and other orders and Rules.

2.3. OPT-OUT. Each Eligible Customer may elect not to participate in the Program and instead to pay applicable existing electric rates by giving notice to Rocky Mountain Power in the manner and within the time period set forth in the Notices.

2.3.1 FIRST OPT-OUT NOTICE. Rocky Mountain Power shall provide a First Opt-Out Notice, separate from standard monthly bills, to each Eligible Customer within Francis, no earlier than sixty (60) days and no later than thirty (30) days before the Customer Commencement Date applicable to each customer. The First Opt-Out Notice shall, in all material respects, use the form and content of the First Opt-Out Notice as approved by the Commission.

2.3.2 SECOND OPT-OUT NOTICE. Rocky Mountain Power shall provide a Second Opt-Out Notice, separate from standard monthly bills, to each Eligible Customer within Francis, at least fifteen (15) days after the First Opt-Out Notice was provided and at least seven (7) days before the Customer Commencement Date applicable to such customer. The Second Opt-Out Notice shall, in all material respects, use the form and content of the Second Opt-Out Notice as approved by the Commission.

2.3.3 Each Eligible Customer that receives the First Opt-Out Notice and the Second Opt-Out Notice as described herein and declines to opt out of the Program by the customer's Customer Commencement Date will be enrolled in the Program.

2.4 CUSTOMER OPTION TO OPT IN TO PROGRAM. An Eligible Customer located within Francis that is not enrolled in the Program may at any time elect to participate in the Program by providing notice to Rocky Mountain Power in the form and content approved by the Commission. Following such notice to opt in to the Program, the customer will be enrolled in the Program starting with the billing period following the notice in which it is reasonably practicable for Rocky Mountain Power to enroll such customer. The reasonably practicable billing period shall be based on when the notice was received from the customer and the customer's billing cycle. Following enrollment in the Program, the customer shall be subject to all Program requirements.

2.5 CUSTOMER OPTION TO EXIT PROGRAM. Customers enrolled in the Program may exit the Program by giving notice to Rocky Mountain Power.

<u>SECTION 3</u>. TERMINATION FEES

3.1 If a customer declines to opt out of the Program prior to the applicable Customer Commencement Date, but subsequently exits the Program, the exiting customer may be required to pay a termination fee, as set forth in this Section.

3.2 When applicable, the amount of the termination fee shall be based on the rate schedule of the existing customer as approved by the Commission and may be modified from time to time by subsequent orders of the Commission.

3.3 CIRCUMSTANCES IN WHICH TERMINATION FEE SHALL <u>NOT</u> APPLY: A Termination Fee shall <u>not</u> apply in the following circumstances:

3.3.1 Any customer that opts out of the Program within the "Cancellation Period" applicable to that customer, as defined in the Rules.

3.3.2 Any customer that ceases to be an electric customer of Rocky Mountain Power;

3.3.3 Any customer that moves to a new location that is not within the boundaries of a community that participates in the Program;

3.3.4 Any customer that seeks protection through bankruptcy proceedings;

3.3.5 Any customer enrolled in Schedule 3 bill assistance ("Low-Income Lifeline Program").

<u>SECTION 4</u>. ACQUISITION OF CLEAN ENERGY RESOURCES

4.1 For purposes of this section, "clean energy resource" shall have the definition set forth in the Act.

4.2 Rocky Mountain Power may adopt or procure one or more clean energy resources to serve the needs and goals of the Program. The acquisition of any such clean energy resource must follow solicitation application and evaluation criteria approved by the Commission.

4.3 Any clean energy resource adopted or procured by Rocky Mountain Power to serve the needs and goals of the Program must be approved by the Commission based on a finding the same is reasonable and in the public interest.

4.4 The Commission shall determine the method of cost recovery for any clean energy resource acquired to meet Program needs and goals, and the Commission's determination regarding cost recovery may affect Program rates.

<u>SECTION 5</u>. PROGRAM RATES AND RATE ADJUSTMENT FILINGS

5.1 Program rates will be determined by the Commission.

5.2 The initial Program rates were determined by the Commission in the Commission Order.

5.3 Program rates may be adjusted by the Commission from time to time, consistent with the procedures approved by the Commission for adjusting Program rates.

SECTION 6. UTILITY BILLING FOR PARTICIPATING CUSTOMERS

6.1 Rocky Mountain Power shall bill each Participating Customer on a monthly basis and shall:

> 6.1.1 include information in its monthly bills to participating customers identifying the Program cost; and
>
> 6.1.2 provide notice to participating customers of any change in rates for participation in the Program.

SECTION 7. FRANCIS PARTICIPATION IN PROGRAM

7.1 Through its membership in the Community Renewable Energy Agency, Francis participated in the design and approval of the Program and shall participate in future decisions regarding clean energy resource solicitation, clean energy resource acquisition, and certain other Program issues.

7.2 Consistent with Utah Code § 54-17-903(2)(a), Francis entered into an agreement with Rocky Mountain Power ("RMP") regarding the facilitation of the Program ("Utility Agreement"). Pursuant to the Utility Agreement, Francis.

> 7.2.1 shall pay for the costs of third-party expertise contracted for in connection with the Program's development and initial approval by the Commission;
>
> 7.2.2 shall pay its proportional costs associated with RMP providing the Notices to the Francis's customers as discussed in Section 2, above;
>
> 7.2.3 Termination charges not paid by a participating customer shall be included in participating customer rates and shall not be paid by Francis;
>
> 7.2.4 There shall be no initially proposed "Replaced Asset" as that term is defined by Utah Code § 54-17-902(15).

7.3 Francis has already approved the appropriation of funds and has already paid those funds to the Agency for the Agency to make payments for the costs of third-party expertise contracted for in connection with the Program's development and initial approval by the

Commission pursuant to the Governance Agreement.

7.4 Francis [has approved/hereby approves] the appropriation of funds to pay its proportional costs associated with RMP providing the Notices to the Francis's customers as discussed in Section 2, above.

7.5 Francis shall not be obligated to pay any costs of the Program other than those costs set forth herein and any costs that Francis may bear as a utility customer that participates in the Program, if applicable.

Mountain West TRAILERS
Heber City, UT | Est. 2004

Mountain West Trailers
1470 South Hwy 40
Heber City, UT 84032
(435) 709-8862

Quote **56928**

VALID UNTIL 05/16/2026
SALESPERSON Chad Ashby
chadashby@mountainwesttrailers.com

SHIP TO	BILL TO (#1064771)
Francis City 2317 S Spring Hollow Rd Francis, UT 84036 (435) 300-6186	Francis City 2317 S Spring Hollow Rd Francis, UT 84036 (435) 300-6186 *Tax ID: 11900584-002-STC*

CUST PO | CONTACT (435) 300-6186

SHIP OUT Will Call | DROP SHIP No

ID T1106177 | MAKE Norstar | MODEL DCB8314072 | SN 3EUDB1420T1106177

#	PART	DESCRIPTION	QTY	RATE	DISC	NET	EXT
1	MWTSales	(NOR) T1106177 - 2026 DCB8314072 SN:3EUDB1420T1106177 YEAR-2026 NORSTAR DCB 7'X14'-14K COLOR-BLACK #10520 GVWR-14,000	1.00	11,057.00	2,602.00(23.5%)	8,455.00	8,455.00
2	Doc Fees	(MWT) Documentation Fees	1.00	98.00		98.00	98.00
3	Tire Recycling	(MWT) Tire Recycling Fee	4.00	1.00		1.00	4.00

PAYMENT	DETAILS	DATE	AMT

COMMENTS

State Contract #MA4479

SUBTOTAL	11,159.00
DISCOUNTS	-2,602.00
TOTAL	**8,557.00**
PAYMENTS	0.00
BALANCE DUE	**8,557.00**

ACCEPTANCE: ______________________ **DATE:** ____________

Items returned within 30 days of purchase with original invoice are subject to a 30% restocking fee. Special order items are only returnable with factory "ok", plus a 30% restocking fee and return freight. Special order items not picked up after 30 days will be placed back in inventory, a 30% restocking fee and inbound shipping are charged. No returns on electrical parts. Signers warrant authority to execute this sales order on behalf of customer.

Francis City

Operational Budget Report

10 General - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Taxes					
3110 Property Tax Revenue	492,081.95	0.00	521,305.98	521,306.00	100.00%
3130 Sales & Used Tax Revenue	388,529.74	0.00	343,265.12	350,000.00	98.08%
3140 Energy Tax Revenue	101,061.07	0.00	89,678.84	104,000.00	86.23%
3145 Minicipal Telecommunication Tax	8,377.95	0.00	7,963.50	8,500.00	93.69%
3150 HWY/Transportation Tax (A2)	33,135.74	0.00	29,699.08	32,000.00	92.81%
Total Taxes	**1,023,186.45**	**0.00**	**991,912.52**	**1,015,806.00**	**97.65%**
Licenses and permits					
3210 Business Licenses	24,224.80	0.00	22,599.80	24,000.00	94.17%
3211 Gravel Pit License	50,060.00	0.00	50,060.00	50,060.00	100.00%
3221 Building Permits Application Fee & Deposit.	548,082.80	0.00	455,876.07	475,000.00	95.97%
3221.1 Excavation Fees	1,125.00	0.00	500.00	875.00	57.14%
3221.2 Demolition Fees	775.00	0.00	500.00	500.00	100.00%
3221.5 ADU Fees	0.00	0.00	100.00	100.00	100.00%
3222 Subdivision Fees	8,600.00	0.00	2,350.00	8,600.00	27.33%
3225.1 Annexation Fees	257,120.00	0.00	57,000.00	100,000.00	57.00%
3229 Other Permits & Licenses	4,300.00	0.00	825.00	2,000.00	41.25%
Total Licenses and permits	**894,287.60**	**0.00**	**589,810.87**	**661,135.00**	**89.21%**
Intergovernmental revenue					
3350 RAP Tax Grant Revenue	60,000.00	0.00	92,935.00	60,000.00	154.89%
3356 B & C Road Allocation	111,898.37	0.00	98,973.55	112,000.00	88.37%
3370 Summit County TIFGP Small Cities Grants	71,614.00	0.00	0.00	41,283.00	0.00%
3372 UDOT TAP Grant	0.00	0.00	72,000.00	72,000.00	100.00%
Total Intergovernmental revenue	**243,512.37**	**0.00**	**263,908.55**	**285,283.00**	**92.51%**
Charges for services					
3419 Copies, etc	159.25	0.00	76.00	125.00	60.80%
3473 Base Ball & Scocer Field Rental Fee Non-refundable	50.00	0.00	100.00	200.00	50.00%
3473.0 FC Park Building Deposit Non-refundable.	5,625.00	0.00	4,910.00	5,000.00	98.20%
3474 Special Events Revenue	850.00	0.00	1,060.00	1,060.00	100.00%
Total Charges for services	**6,684.25**	**0.00**	**6,146.00**	**6,385.00**	**96.26%**
Frontier Days Revenue					
3498.3 Frontier Days---Cell Tower	17,069.28	0.00	11,842.34	15,444.00	76.68%
Total Frontier Days Revenue	**17,069.28**	**0.00**	**11,842.34**	**15,444.00**	**76.68%**
Interest					
3610 Interest Revenue	162,944.19	0.00	39,308.41	140,000.00	28.08%
Total Interest	**162,944.19**	**0.00**	**39,308.41**	**140,000.00**	**28.08%**
Miscellaneous revenue					
3640 Sales of Capital Assets	0.00	0.00	31,203.00	31,203.00	100.00%
3645 Fire Hydrant Meter Water Usage	44.00	0.00	0.00	0.00	0.00%
3673.1 Park Impact Fee	25,783.00	0.00	26,902.00	26,902.00	100.00%
3673.2 Road Impact Fee	94,367.00	0.00	145,771.60	145,722.00	100.03%
3690 Other Revenue	9,553.62	0.00	11,259.25	12,000.00	93.83%
Total Miscellaneous revenue	**129,747.62**	**0.00**	**215,135.85**	**215,827.00**	**99.68%**
Contributions and transfers					
3851 Transfer from Water Fund	3,060.00	0.00	0.00	0.00	0.00%
3852 Transfer from Sewer Fund	3,060.00	0.00	0.00	0.00	0.00%
Total Contributions and transfers	**6,120.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Revenue:	**2,483,551.76**	**0.00**	**2,118,064.54**	**2,339,880.00**	**90.52%**
Expenditures:					
General government					
Council					
4111.100 Council salaries & wages	54,513.00	0.00	42,307.50	59,748.00	70.81%
4111.130 Council benefits	4,929.60	0.00	4,050.72	4,929.00	82.18%
4111.140 Council discretionary expenditures	2,843.99	0.00	2,791.99	7,000.00	39.89%
4111.230 Council travel, training & education	0.00	0.00	849.51	500.00	169.90%
4111.540 Council contributions	300.00	0.00	350.00	1,000.00	35.00%
Total Council	**62,586.59**	**0.00**	**50,349.72**	**73,177.00**	**68.81%**
Administrative					
4140.110 Admin salaries and wages	104,830.43	0.00	107,285.82	144,656.00	74.17%
4140.130 Admin benefits	62,067.45	0.00	50,334.57	54,000.00	93.21%

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4140.210 Admin dues and subscriptions	39,629.71	0.00	30,730.64	45,000.00	68.29%
4140.215 Admin IT Services	25,207.65	0.00	20,620.72	28,000.00	73.65%
4140.220 Admin Public Notices	1,424.91	0.00	160.47	200.00	80.24%
4140.230 Admin education, training, mileage, lodging	10,799.19	0.00	5,599.94	15,000.00	37.33%
4140.240 Admin Office Supplies	25,837.80	0.00	11,479.75	60,000.00	19.13%
4140.241 Admin Bank Charges	10,532.83	0.00	9,670.27	10,000.00	96.70%
4140.242 Admin postage and delivery	2,569.56	0.00	7,170.83	4,531.00	158.26%
4140.290 Admin Telephone Charges	13,018.60	0.00	6,629.48	15,000.00	44.20%
4140.310 Admin Accounting/Auditing Fees	7,500.00	0.00	0.00	8,500.00	0.00%
4140.312 Admin Engineering Services	75,146.37	0.00	52,551.57	75,000.00	70.07%
4140.314 Admin Attorney Fees	45,306.00	0.00	36,272.48	55,000.00	65.95%
4140.510 Admin Liability Insurance	20,984.03	0.00	19,887.06	21,877.00	90.90%
4140.610 Admin Miscellaneous Supplies	1,500.00	0.00	1,887.00	2,000.00	94.35%
4170.610 Elections	0.00	0.00	7,323.70	7,500.00	97.65%
Total Administrative	**446,354.53**	**0.00**	**367,604.30**	**546,264.00**	**67.29%**
Buildings and grounds					
4160.100 B&G salaries and wages	21,655.19	0.00	19,260.23	25,000.00	77.04%
4160.130 B&G benefits	14,169.56	0.00	7,878.60	12,000.00	65.66%
4160.240 B&G operating supplies/tools	12,834.15	0.00	3,839.41	20,000.00	19.20%
4160.280 B&G utilities power	21,614.01	0.00	14,168.11	15,000.00	94.45%
4160.281 B&G utilities natural gas, propane	2,753.55	0.00	1,956.54	4,500.00	43.48%
4160.480 B&G garbage service	4,151.01	0.00	5,556.74	5,500.00	101.03%
4160.740 B&G Captial Outlay - RAP/Restaurant	0.00	0.00	50,625.13	50,625.00	100.00%
Total Buildings and grounds	**77,177.47**	**0.00**	**103,284.76**	**132,625.00**	**77.88%**
Planning and zoning					
4180.110 P&Z Planner	68,693.65	0.00	56,119.07	70,000.00	80.17%
4180.130 P&Z Planning benefits	63,297.06	0.00	43,001.82	60,000.00	71.67%
4180.150 Planner education, training, mileage, lodging	1,709.58	0.00	791.78	3,000.00	26.39%
4180.250 P&Z materials and supplies	3,372.50	0.00	501.10	525.00	95.45%
4181.120 Planning Commision	4,200.00	0.00	2,600.00	4,500.00	57.78%
4242.310 P&Z Building Inspector	322,751.68	0.00	266,141.36	460,000.00	57.86%
Total Planning and zoning	**464,024.47**	**0.00**	**369,155.13**	**598,025.00**	**61.73%**
Total General government	**1,050,143.06**	**0.00**	**890,393.91**	**1,350,091.00**	**65.95%**
Highways and public improvements					
Highways					
4410.100 Street salaries and wages	21,655.19	0.00	19,260.23	24,000.00	80.25%
4410.130 Street benefits	10,617.05	0.00	7,878.60	10,000.00	78.79%
4410.230 Street education, training, lodging & mileage	22.40	0.00	375.00	2,500.00	15.00%
4410.250 Street maintenance and repair B & C	24,067.26	0.00	596.80	30,000.00	1.99%
4410.256 Street auto & truck maint/repair	27,664.18	0.00	20,913.22	65,000.00	32.17%
4410.258 Street maintenance and repair	840.00	0.00	194,746.87	225,000.00	86.55%
4410.260 Street Tools & Supplies	8,277.24	0.00	4,103.05	12,000.00	34.19%
4410.610 Streets Snow Removal	8,624.05	0.00	6,592.26	10,000.00	65.92%
4410.720 Streets capital outlay	1,307.00	0.00	0.00	0.00	0.00%
4410.810 Lease - principal	18,722.71	0.00	26,150.00	20,305.00	128.79%
4410.820 Lease - interest	10,601.88	0.00	0.00	5,900.00	0.00%
Total Highways	**132,398.96**	**0.00**	**280,616.03**	**404,705.00**	**69.34%**
Total Highways and public improvements	**132,398.96**	**0.00**	**280,616.03**	**404,705.00**	**69.34%**
Parks and public property					
Parks					
4510.100 Park salaries and wages	54,138.20	0.00	48,150.54	60,000.00	80.25%
4510.130 Park Benefits	26,542.52	0.00	20,143.79	22,000.00	91.56%
4510.250 Park maintenance and repair/tools	12,226.08	0.00	32,573.20	50,000.00	65.15%
4510.740 Park capital outlay	46,075.40	0.00	0.00	21,000.00	0.00%
4560.250 Frontier Days maintenance and repair	3,640.00	0.00	0.00	10,000.00	0.00%
Total Parks	**142,622.20**	**0.00**	**100,867.53**	**163,000.00**	**61.88%**
Total Parks and public property	**142,622.20**	**0.00**	**100,867.53**	**163,000.00**	**61.88%**
Transfers					
4825 Transfer to Frontier Days	20,000.00	0.00	20,000.00	20,000.00	100.00%
4840 Transfer to Capital Projects	1,072,516.00	0.00	0.00	395,964.00	0.00%
4851 Transfer to Water Fund	0.00	0.00	3,060.00	3,060.00	100.00%
4860 Transfer to Sewer Fund	0.00	0.00	3,060.00	3,060.00	100.00%
Total Transfers	**1,092,516.00**	**0.00**	**26,120.00**	**422,084.00**	**6.19%**

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Total Expenditures:	2,417,680.22	0.00	1,297,997.47	2,339,880.00	55.47%
Total Change In Net Position	65,871.54	0.00	820,067.07	0.00	0.00%

Francis City
Operational Budget Report
21 Frontier Days - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3500 Grant Restaurant Tax	100,000.00	0.00	0.00	0.00	0.00%
Total Intergovernmental revenue	**100,000.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Frontier Days Revenue					
3350 Seed Money	5,143.00	0.00	7,407.10	5,300.00	139.76%
3400 Advertising, Programs, misc. supplies	1,331.25	0.00	6.34	1,500.00	0.42%
3410 Sponsors	32,700.00	0.00	17,750.00	30,000.00	59.17%
3412 Queen Contest	1,500.00	0.00	1,500.00	1,500.00	100.00%
3415 Rodeo Payback Mascaros	825.00	0.00	0.00	1,600.00	0.00%
3420 Vender Booths	1,075.00	0.00	500.00	600.00	83.33%
3430 Ticket Sales	17,249.00	0.00	18,200.00	18,200.00	100.00%
3435 Horse Clinic	2,506.25	0.00	4,385.00	4,385.00	100.00%
3445 Horse Games	421.00	0.00	926.00	926.00	100.00%
3446 Jr. Rodeo/Kids Activities	0.00	0.00	0.00	90.00	0.00%
3460 Concessions	18,859.25	0.00	15,964.34	19,000.00	84.02%
3490 Hometown Competition Entries	60.00	0.00	80.00	80.00	100.00%
Total Frontier Days Revenue	**81,669.75**	**0.00**	**66,718.78**	**83,181.00**	**80.21%**
Miscellaneous revenue					
3810 Transfer from General Fund	20,000.00	0.00	20,000.00	20,000.00	100.00%
Total Miscellaneous revenue	**20,000.00**	**0.00**	**20,000.00**	**20,000.00**	**100.00%**
Total Revenue:	**201,669.75**	**0.00**	**86,718.78**	**103,181.00**	**84.05%**
Expenditures:					
Frontier Days Expense					
4500 Seed Money	5,700.00	0.00	6,350.00	6,350.00	100.00%
4502 Advertising, Programs, misc. supplies	15,443.62	0.00	14,720.54	15,000.00	98.14%
4505 Ticket Expenses	0.00	0.00	0.00	175.00	0.00%
4508 Horse Clinic Expenses	0.00	0.00	5,700.00	5,700.00	100.00%
4510 Fireworks Expense/Skydiving Expenses	0.00	0.00	2,100.00	2,500.00	84.00%
4515.1 Concession food & supplies	10,215.53	0.00	10,623.28	16,000.00	66.40%
4525 Rodeo contract,expenses & added money	31,411.05	0.00	28,014.70	28,000.00	100.05%
4525.2 Ambulance	2,700.00	0.00	0.00	2,900.00	0.00%
4526.2 Horse Games	333.23	0.00	302.31	300.00	100.77%
4526.3 Jr. Rodeo/Kids Activities	0.00	0.00	1,295.77	1,500.00	86.38%
4545 Sponser Expenses	531.47	0.00	79.74	2,500.00	3.19%
4550 Queens Contest expenses	3,113.42	0.00	2,820.78	3,000.00	94.03%
4560.3 Entertainment	9,712.34	0.00	7,475.00	10,000.00	74.75%
4565 Hay Expense	0.00	0.00	0.00	500.00	0.00%
4566 Dumpsters expenses	847.69	0.00	0.00	1,200.00	0.00%
4567 Insurance expenses	0.00	0.00	0.00	1,000.00	0.00%
4568 Porta-Potties expenses	1,473.00	0.00	1,230.00	1,700.00	72.35%
4569 Sound system expenses	4,000.00	0.00	4,000.00	4,500.00	88.89%
4595 Sales Tax Expenses	0.00	0.00	0.00	3,000.00	0.00%
Total Frontier Days Expense	**85,481.35**	**0.00**	**84,712.12**	**105,825.00**	**80.05%**
Total Expenditures:	**85,481.35**	**0.00**	**84,712.12**	**105,825.00**	**80.05%**
Total Change In Net Position	**116,188.40**	**0.00**	**2,006.66**	**(2,644.00)**	**-75.89%**

Francis City
Operational Budget Report
40 Capital Projects - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Miscellaneous revenue					
3610 Interest revenue	40,472.31	0.00	4,950.75	0.00	0.00%
Total Miscellaneous revenue	**40,472.31**	**0.00**	**4,950.75**	**0.00**	**0.00%**
Contributions and transfers					
3810 Transfer from general fund	1,072,516.00	0.00	0.00	0.00	0.00%
Total Contributions and transfers	**1,072,516.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Revenue:	**1,112,988.31**	**0.00**	**4,950.75**	**0.00**	**0.00%**
Expenditures:					
General government					
Administrative					
4140.720 Office Building	1,695,729.43	0.00	77,579.88	0.00	0.00%
4140.760 Parks	140,068.56	0.00	188,984.23	0.00	0.00%
Total Administrative	**1,835,797.99**	**0.00**	**266,564.11**	**0.00**	**0.00%**
Total General government	**1,835,797.99**	**0.00**	**266,564.11**	**0.00**	**0.00%**
Total Expenditures:	**1,835,797.99**	**0.00**	**266,564.11**	**0.00**	**0.00%**
Total Change In Net Position	**(722,809.68)**	**0.00**	**(261,613.36)**	**0.00**	**0.00%**

Francis City
Operational Budget Report
51 Water Utility - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Income or Expense					
Income From Operations:					
Operating income					
Water Operations					
5111 Water revenue	404,927.50	0.00	365,911.17	365,000.00	100.25%
5121 Service charges / late fees	0.00	0.00	0.00	100.00	0.00%
5122 Fire Hydrant Meter Water Usage	988.64	0.00	7,639.24	8,000.00	95.49%
5131.1 Water Hookup Fee	30,500.00	0.00	28,047.00	30,000.00	93.49%
5131.5 Water Meter Fee	10,100.00	0.00	29,198.62	30,000.00	97.33%
5148 Water adminstartion - woodland hills	10,751.16	0.00	1,717.76	12,000.00	14.31%
5149 Other water income/Reconnect Fees	703.00	0.00	423.60	800.00	52.95%
Total Water Operations	**457,970.30**	**0.00**	**432,937.39**	**445,900.00**	**97.09%**
Total Operating income	**457,970.30**	**0.00**	**432,937.39**	**445,900.00**	**97.09%**
Operating expense					
Water Operations					
6110 Water wages & salaries	133,079.74	0.00	109,728.06	139,000.00	78.94%
6130 Water benefits	65,349.79	0.00	40,389.70	63,000.00	64.11%
6210 Water dues, subs, memberships	1,763.00	0.00	5,546.00	5,600.00	99.04%
6230 Water meetings, training, travel, meals, lodging	3,346.48	0.00	2,406.70	5,000.00	48.13%
6240 Water office supplies	841.85	0.00	946.85	900.00	105.21%
6241 Water Postage and shipping	3,400.00	0.00	551.77	2,600.00	21.22%
6255 Water vehicle equip expense/tools	12,293.38	0.00	19,071.87	20,000.00	95.36%
6280 Water power, phone, gas	19,049.08	0.00	25,795.11	25,000.00	103.18%
6313 Water engineering	23,247.00	0.00	8,513.00	30,000.00	28.38%
6319 Water Blue stakes	0.00	0.00	0.00	1,000.00	0.00%
6410 Water assessments	12,967.27	0.00	80,401.21	35,000.00	229.72%
6411 Water Woodland Hills Assessments	14,750.96	0.00	14,849.21	35,000.00	42.43%
6420 Water samples/testing	2,415.00	0.00	3,970.64	4,000.00	99.27%
6450 Water system materials/supplies	282,235.70	0.00	39,569.25	250,000.00	15.83%
6690 Water depreciation expense	195,607.33	0.00	0.00	175,000.00	0.00%
Total Water Operations	**770,346.58**	**0.00**	**351,739.37**	**791,100.00**	**44.46%**
Total Operating expense	**770,346.58**	**0.00**	**351,739.37**	**791,100.00**	**44.46%**
Total Income From Operations:	**(312,376.28)**	**0.00**	**81,198.02**	**(345,200.00)**	**-23.52%**
Non-Operating Items:					
Non-operating income					
Water Operations					
5152.1 Water Impact Fee	322,958.00	0.00	364,630.00	364,630.00	100.00%
5160 Water interest income	13,774.76	0.00	3,295.28	14,000.00	23.54%
5190 Contributions from developers	3,107.65	0.00	0.00	1,500.00	0.00%
Total Water Operations	**339,840.41**	**0.00**	**367,925.28**	**380,130.00**	**96.79%**
Total Non-operating income	**339,840.41**	**0.00**	**367,925.28**	**380,130.00**	**96.79%**
Non-operating expense					
6830 Transfer to General fund	3,060.00	0.00	0.00	0.00	0.00%
Total Non-operating expense	**3,060.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Non-Operating Items:	**336,780.41**	**0.00**	**367,925.28**	**380,130.00**	**96.79%**
Total Income or Expense	**24,404.13**	**0.00**	**449,123.30**	**34,930.00**	**1,285.78%**

Francis City
Operational Budget Report
52 Sewer Utility - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Income or Expense					
Income From Operations:					
Operating income					
Sewer Operations					
5121 Service charges/late fees	1,165.44	0.00	863.35	1,000.00	86.34%
5201 Sewer service fees	505,137.85	0.00	472,679.38	475,000.00	99.51%
5232 Sewer Hook-up Fee	15,300.00	0.00	23,500.00	25,000.00	94.00%
5241 Sewer pasture rental	0.00	0.00	6,480.00	10,000.00	64.80%
Total Sewer Operations	**521,603.29**	**0.00**	**503,522.73**	**511,000.00**	**98.54%**
Total Operating income	**521,603.29**	**0.00**	**503,522.73**	**511,000.00**	**98.54%**
Operating expense					
Sewer Operations					
7110 Sewer wages and salaries	50,103.59	0.00	289,575.04	0.00	0.00%
7130 Sewer benefits	21,053.47	0.00	21,919.02	24,000.00	91.33%
7232 Sewer travel, meals, lodging, training	0.00	0.00	0.00	1,200.00	0.00%
7240 Sewer Office supplies & postage	460.48	0.00	521.73	1,000.00	52.17%
7255 Sewer vehicle equip expense	10,417.17	0.00	9,434.28	12,500.00	75.47%
7280 Sewer power, telephone, gas	92,039.04	0.00	41,700.04	75,000.00	55.60%
7313 Sewer engineering	17,493.00	0.00	7,067.00	20,000.00	35.34%
7450 Sewer system materials/supplies/tools	40,536.77	0.00	34,305.90	100,000.00	34.31%
7690 Sewer depreciation expense	249,796.29	0.00	0.00	240,000.00	0.00%
Total Sewer Operations	**481,899.81**	**0.00**	**404,523.01**	**473,700.00**	**85.40%**
Total Operating expense	**481,899.81**	**0.00**	**404,523.01**	**473,700.00**	**85.40%**
Total Income From Operations:	**39,703.48**	**0.00**	**98,999.72**	**37,300.00**	**265.41%**
Non-Operating Items:					
Non-operating income					
Sewer Operations					
5252.1 Sewer Impact Fee	137,826.00	0.00	171,171.00	125,000.00	136.94%
5260 Sewer interest income	26,137.33	0.00	6,252.73	25,000.00	25.01%
Total Sewer Operations	**163,963.33**	**0.00**	**177,423.73**	**150,000.00**	**118.28%**
Total Non-operating income	**163,963.33**	**0.00**	**177,423.73**	**150,000.00**	**118.28%**
Non-operating expense					
7825 Sewer Expansion Expense	0.00	0.00	600,833.22	0.00	0.00%
7840 Transfer to General fund	3,060.00	0.00	0.00	3,060.00	0.00%
Total Non-operating expense	**3,060.00**	**0.00**	**600,833.22**	**3,060.00**	**19,635.07%**
Total Non-Operating Items:	**160,903.33**	**0.00**	**(423,409.49)**	**146,940.00**	**-288.15%**
Total Income or Expense	**200,606.81**	**0.00**	**(324,409.77)**	**184,240.00**	**-176.08%**

Francis City
Operational Budget Report
71 Performance Bonds - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Interest					
3611 Interest Revenue	0.00	0.00	989.53	0.00	0.00%
Total Interest	**0.00**	**0.00**	**989.53**	**0.00**	**0.00%**
Total Revenue:	**0.00**	**0.00**	**989.53**	**0.00**	**0.00%**
Expenditures:					
General government					
Administrative					
4140 Bank charges	0.00	0.00	120.00	0.00	0.00%
Total Administrative	**0.00**	**0.00**	**120.00**	**0.00**	**0.00%**
Total General government	**0.00**	**0.00**	**120.00**	**0.00**	**0.00%**
Total Expenditures:	**0.00**	**0.00**	**120.00**	**0.00**	**0.00%**
Total Change In Net Position	**0.00**	**0.00**	**869.53**	**0.00**	**0.00%**

Francis City

Operational Budget Report
91 General Fixed Assets - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Expenditures:					
Miscellaneous					
4101 Admin Pension adj	3,416.00	0.00	0.00	0.00	0.00%
4401 Streets Pension adj	380.00	0.00	0.00	0.00	0.00%
4501 Parks Pension adj	948.00	0.00	0.00	0.00	0.00%
Total Miscellaneous	**4,744.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Expenditures:	**4,744.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Change In Net Position	**(4,744.00)**	**0.00**	**0.00**	**0.00**	**0.00%**

Francis City
Budgeting Worksheet
10 General - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

Amended

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Property Tax Revenue	354,693	467,779	492,082	490,000	521,306	494,000	521,306	
3130 Sales & Used Tax Revenue	285,297	366,278	388,530	350,000	317,000	350,000	350,000	
3140 Energy Tax Revenue	82,854	111,600	101,061	104,000	89,679	104,000	104,000	
3145 Minicipal Telecommunication Tax	7,861	8,275	8,378	8,500	34,228	8,500	8,500	
3150 HWY/Transportation Tax (A2)	27,912	32,412	33,136	32,000	29,699	32,000	32,000	
Total Taxes	**758,616**	**986,345**	**1,023,186**	**984,500**	**991,913**	**988,500**	**1,015,806**	
Licenses and permits								
3210 Business Licenses	31,384	23,152	24,225	23,650	22,600	24,000	24,000	
3211 Gravel Pit License	50,060	50,060	50,060	50,060	50,060	50,060	50,060	
3221 Building Permits Application Fee & Deposit.	301,818	453,578	548,083	520,000	455,876	475,000	475,000	
3221.1 Excavation Fees	0	1,500	1,125	1,125	500	875	875	
3221.2 Demolition Fees	250	1,025	775	775	500	275	500	
3221.5 ADU Fees	0	0	0	0	100	0	100	
3222 Subdivision Fees	22,761	7,425	8,600	8,600	2,350	8,600	8,600	
3225.1 Annexation Fees	0	189,000	257,120	257,120	57,000	220,000	100,000	
3229 Other Permits & Licenses	17,014	0	4,300	4,300	825	4,000	2,000	
Total Licenses and permits	**423,287**	**725,740**	**894,288**	**865,630**	**589,811**	**782,810**	**661,135**	
Intergovernmental revenue								
3348 Park Grants	0	76,400	0	0	0	0	0	
3349 State Grant Revenue	20,500	36,105	0	0	0	0	0	
3350 RAP Tax Grant Revenue	754,000	108,055	60,000	60,000	92,935	0	60,000	
3351 Restaurant Tax Grant Revenue	15,000	0	0	0	0	0	0	
3356 B & C Road Allocation	277,803	97,618	111,898	111,269	98,974	112,000	112,000	
3370 Summit County TIFGP Small Cities Grants	0	0	71,614	71,614	0	41,283	41,283	
3372 UDOT TAP Grant	0	0	0	0	72,000	0	72,000	
Total Intergovernmental revenue	**1,067,303**	**318,178**	**243,512**	**242,883**	**263,909**	**153,283**	**285,283**	
Charges for services								
3419 Copies, etc	0	86	159	160	76	125	125	
3420 Subdivision Developor Fees	0	2,200	0	0	0	0	0	
3473 Base Ball & Scocer Field Rental Fee Non-refundab	8,350	4,200	50	50	100	500	200	
3473.0 FC Park Building Deposit Non-refundable.	0	2,750	5,625	5,525	4,910	5,000	5,000	
3474 Special Events Revenue	350	1,000	850	1,000	1,060	850	1,060	
Total Charges for services	**8,700**	**10,236**	**6,684**	**6,735**	**6,146**	**6,475**	**6,385**	
Frontier Days Revenue								
3498.3 Frontier Days---Cell Tower	13,863	15,339	17,069	15,225	11,842	15,444	15,444	
Total Frontier Days Revenue	**13,863**	**15,339**	**17,069**	**15,225**	**11,842**	**15,444**	**15,444**	
Interest								
3610 Interest Revenue	198,610	202,875	162,944	160,000	39,308	140,000	140,000	
Total Interest	**198,610**	**202,875**	**162,944**	**160,000**	**39,308**	**140,000**	**140,000**	
Miscellaneous revenue								
3376 ARAP	93,142	0	0	0	0	0	0	

Amended

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
3640 Sales of Capital Assets	0	0	0	0	31,203	0	31,203	
3645 Fire Hydrant Meter Water Usage	146	0	44	0	0	0	0	
3673.1 Park Impact Fee	8,303	22,287	25,783	30,000	26,902	17,480	26,902	
3673.2 Road Impact Fee	31,377	78,897	94,367	92,000	145,772	61,880	145,722	
3690 Other Revenue	14,696	11,089	9,554	120,500	11,259	12,000	12,000	
3695 Lease Proceeds	0	227,887	0	0	0	0	0	
Total Miscellaneous revenue	**147,664**	**340,160**	**129,748**	**242,500**	**215,136**	**91,360**	**215,827**	
Contributions and transfers								
3851 Transfer from Water Fund	0	0	3,060	3,060	0	3,060	0	
3852 Transfer from Sewer Fund	0	0	3,060	3,060	0	3,060	0	
Total Contributions and transfers	**0**	**0**	**6,120**	**6,120**	**0**	**6,120**	**0**	
Total Revenue:	**2,618,042**	**2,598,873**	**2,483,552**	**2,523,593**	**2,118,065**	**2,183,992**	**2,339,880**	
Expenditures:								
General government								
Council								
4111.100 Council salaries & wages	22,185	53,080	54,513	55,000	42,308	59,748	59,748	
4111.130 Council benefits	1,897	4,669	4,930	4,929	4,051	4,929	4,929	
4111.140 Council discretionary expenditures	5,533	3,928	2,844	3,000	2,792	7,000	7,000	
4111.230 Council travel, training & education	0	0	0	0	850	500	500	
4111.540 Council contributions	300	300	300	300	350	1,000	1,000	
Total Council	**29,916**	**61,977**	**62,587**	**63,229**	**50,350**	**73,177**	**73,177**	
Administrative								
4140.110 Admin salaries and wages	82,339	86,521	104,830	125,000	107,286	144,656	144,656	
4140.130 Admin benefits	56,585	54,425	62,067	48,410	50,335	54,000	54,000	
4140.210 Admin dues and subscriptions	29,439	45,023	39,630	40,000	30,731	55,000	45,000	
4140.215 Admin IT Services	0	16,473	25,208	28,000	20,621	28,000	28,000	
4140.220 Admin Public Notices	438	1,300	1,425	1,600	160	1,600	200	
4140.230 Admin education, training, mileage, lodging	5,541	6,709	10,799	10,000	5,600	15,000	15,000	
4140.240 Admin Office Supplies	8,375	5,769	25,838	35,000	11,480	60,000	60,000	
4140.241 Admin Bank Charges	18,585	8,182	10,533	9,713	9,670	10,000	10,000	
4140.242 Admin postage and delivery	1,418	2,297	2,570	2,500	7,171	2,600	4,531	
4140.290 Admin Telephone Charges	11,008	10,600	13,019	14,000	6,629	15,000	15,000	
4140.310 Admin Accounting/Auditing Fees	6,750	7,250	7,500	7,500	0	8,500	8,500	
4140.312 Admin Engineering Services	30,144	101,064	75,146	55,000	52,552	75,000	75,000	
4140.314 Admin Attorney Fees	62,550	29,682	45,306	52,000	36,272	55,000	55,000	
4140.510 Admin Liability Insurance	15,995	16,204	20,984	19,000	19,887	21,877	21,877	
4140.610 Admin Miscellaneous Supplies	858	2,626	1,500	2,000	1,887	2,000	2,000	
4140.720 Admin capital outlay	195,325	0	0	0	0	0	0	
4170.610 Elections	0	0	0	0	7,324	7,500	7,500	
Total Administrative	**525,352**	**394,123**	**446,355**	**449,723**	**367,604**	**555,733**	**546,264**	
Buildings and grounds								
4160.100 B&G salaries and wages	15,922	18,289	21,655	24,714	19,260	21,746	25,000	
4160.130 B&G benefits	7,137	10,969	14,170	10,000	7,879	9,000	12,000	
4160.240 B&G operating supplies/tools	7,782	5,486	12,834	15,000	3,839	20,000	20,000	
4160.280 B&G utilities power	10,822	6,077	21,614	15,000	14,168	14,000	15,000	

Amended

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
4160.281 B&G utilities natural gas, propane	5,701	4,209	2,754	5,000	1,957	4,500	4,500	
4160.480 B&G garbage service	3,332	3,332	4,151	4,500	5,557	4,896	5,500	
4160.740 B&G Captial Outlay - RAP/Restaurant	43,237	138,080	0	40,000	50,625	0	50,625	
Total Buildings and grounds	**93,933**	**186,442**	**77,177**	**114,214**	**103,285**	**74,142**	**132,625**	
Planning and zoning								
4180.110 P&Z Planner	57,786	59,452	68,694	69,180	56,119	72,655	70,000	
4180.130 P&Z Planning benefits	62,824	51,039	63,297	60,000	43,002	60,000	60,000	
4180.150 Planner education, training, mileage, lodging	930	887	1,710	2,000	792	3,000	3,000	
4180.250 P&Z materials and supplies	1,139	1,409	3,373	4,000	501	4,000	525	
4181.120 Planning Commision	750	2,050	4,200	4,050	2,600	4,100	4,500	
4242.310 P&Z Building Inspector	143,903	137,640	322,752	322,752	266,141	460,000	460,000	
Total Planning and zoning	**267,331**	**252,476**	**464,024**	**461,982**	**369,155**	**603,755**	**598,025**	
Total General government	**916,532**	**895,019**	**1,050,143**	**1,089,148**	**890,394**	**1,306,807**	**1,350,091**	
Highways and public improvements								
Highways								
4410.100 Street salaries and wages	15,922	18,289	21,655	24,714	19,260	22,000	24,000	
4410.130 Street benefits	9,508	9,259	10,617	9,500	7,879	9,300	10,000	
4410.230 Street education, training, lodging & mileage	317	3,308	22	100	375	2,500	2,500	
4410.250 Street maintenance and repair B & C	172,337	2,972	24,067	50,000	597	30,000	30,000	
4410.256 Street auto & truck maint/repair	43,659	39,137	27,664	65,000	20,913	65,000	65,000	
4410.258 Street maintenance and repair	0	0	840	840	194,747	225,000	225,000	
4410.260 Street Tools & Supplies	17,568	11,038	8,277	15,000	4,103	12,000	12,000	
4410.610 Streets Snow Removal	31,314	20,452	8,624	8,624	6,592	31,000	10,000	
4410.720 Streets capital outlay	0	514,545	1,307	0	0	0	0	
4410.810 Lease - principal	0	14,314	18,723	0	26,150	0	20,305	
4410.820 Lease - interest	0	0	10,602	0	0	0	5,900	
Total Highways	**290,626**	**633,314**	**132,399**	**173,778**	**280,616**	**396,800**	**404,705**	
Total Highways and public improvements	**290,626**	**633,314**	**132,399**	**173,778**	**280,616**	**396,800**	**404,705**	
Parks and public property								
Parks								
4510.100 Park salaries and wages	39,806	45,723	54,138	61,784	48,151	54,366	60,000	
4510.130 Park Benefits	23,769	23,147	26,543	26,000	20,144	22,000	22,000	
4510.250 Park maintenance and repair/tools	15,298	30,898	12,226	50,000	32,573	50,000	50,000	
4510.740 Park capital outlay	50,611	611,510	46,075	20,357	0	21,000	21,000	
4560.250 Frontier Days maintenance and repair	0	0	3,640	10,010	0	10,000	10,000	
Total Parks	**129,484**	**711,279**	**142,622**	**168,151**	**100,868**	**157,366**	**163,000**	
Total Parks and public property	**129,484**	**711,279**	**142,622**	**168,151**	**100,868**	**157,366**	**163,000**	
Transfers								
4825 Transfer to Frontier Days	15,000	20,000	20,000	20,000	20,000	20,000	20,000	
4840 Transfer to Capital Projects	1,376,255	300,000	1,072,516	1,072,516	0	303,019	395,964	
4851 Transfer to Water Fund	0	3,060	0	0	3,060	0	3,060	
4860 Transfer to Sewer Fund	0	0	0	0	3,060	0	3,060	
Total Transfers	**1,391,255**	**323,060**	**1,092,516**	**1,092,516**	**26,120**	**323,019**	**422,084**	
Total Expenditures:	**2,727,897**	**2,562,672**	**2,417,680**	**2,523,593**	**1,297,997**	**2,183,992**	**2,339,880**	

Francis City

Budgeting Worksheet
10 General - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

Amended

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Change In Net Position	(109,854)	36,202	65,872	0	820,067	0	0	

Francis City
Budgeting Worksheet
21 Frontier Days - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

Amended

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Intergovernmental revenue								
3500 Grant Restaurant Tax	0	67,400	100,000	0	0	40,000	0	
Total Intergovernmental revenue	**0**	**67,400**	**100,000**	**0**	**0**	**40,000**	**0**	
Frontier Days Revenue								
3350 Seed Money	6,584	4,912	5,143	5,000	7,407	5,300	5,300	
3400 Advertising, Programs, misc. supplies	3,576	0	1,331	15,000	6	1,500	1,500	
3410 Sponsors	30,773	34,200	32,700	28,000	17,750	30,000	30,000	
3412 Queen Contest	1,290	0	1,500	0	1,500	1,500	1,500	
3415 Rodeo Payback Mascaros	800	785	825	800	0	1,600	1,600	
3420 Vender Booths	20	585	1,075	400	500	600	600	
3430 Ticket Sales	19,777	6,740	17,249	15,000	18,200	17,209	18,200	
3435 Horse Clinic	541	1,240	2,506	1,250	4,385	1,800	4,385	
3445 Horse Games	120	95	421	95	926	150	926	
3446 Jr. Rodeo/Kids Activities	0	0	0	90	0	90	90	
3460 Concessions	18,841	20,415	18,859	19,000	15,964	19,000	19,000	
3490 Hometown Competition Entries	0	0	60	0	80	0	80	
Total Frontier Days Revenue	**82,322**	**68,972**	**81,670**	**84,635**	**66,719**	**78,749**	**83,181**	
Miscellaneous revenue								
3810 Transfer from General Fund	15,000	20,000	20,000	20,000	20,000	15,400	20,000	
Total Miscellaneous revenue	**15,000**	**20,000**	**20,000**	**20,000**	**20,000**	**15,400**	**20,000**	
Total Revenue:	**97,322**	**156,372**	**201,670**	**104,635**	**86,719**	**134,149**	**103,181**	
Expenditures:								
Frontier Days Expense								
4500 Seed Money	7,100	5,350	5,700	5,500	6,350	5,500	6,350	
4502 Advertising, Programs, misc. supplies	31,298	2,417	15,444	3,000	14,721	11,000	15,000	
4505 Ticket Expenses	165	85	0	175	0	175	175	
4508 Horse Clinic Expenses	0	5,292	0	5,500	5,700	5,500	5,700	
4510 Fireworks Expense/Skydiving Expenses	1,900	0	0	2,100	2,100	2,500	2,500	
4515.1 Concession food & supplies	16,946	11,698	10,216	16,000	10,623	16,000	16,000	
4525 Rodeo contract,expenses & added money	16,372	19,798	31,411	25,000	28,015	25,000	28,000	
4525.2 Ambulance	1,730	1,830	2,700	2,500	0	2,900	2,900	
4526.2 Horse Games	0	254	333	250	302	250	300	
4526.3 Jr. Rodeo/Kids Activities	900	1,615	0	1,700	1,296	1,700	1,500	
4545 Sponser Expenses	293	1,014	531	1,500	80	1,500	2,500	
4550 Queens Contest expenses	3,979	2,776	3,113	1,500	2,821	2,500	3,000	
4560.3 Entertainment	7,500	8,320	9,712	8,500	7,475	10,000	10,000	
4565 Hay Expense	0	300	0	300	0	300	500	
4566 Dumpsters expenses	0	806	848	1,200	0	1,200	1,200	
4567 Insurance expenses	0	0	0	1,000	0	1,000	1,000	
4568 Porta-Potties expenses	1,444	1,473	1,473	1,700	1,230	1,700	1,700	
4569 Sound system expenses	3,700	3,900	4,000	4,500	4,000	4,500	4,500	
4595 Sales Tax Expenses	2,800	0	0	3,000	0	3,000	3,000	
Total Frontier Days Expense	**96,129**	**66,929**	**85,481**	**84,925**	**84,712**	**96,225**	**105,825**	

Amended

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Transfers								
4890 Budgeted increase in fund balance	0	0	0	19,710	0	0	0	
Total Transfers	**0**	**0**	**0**	**19,710**	**0**	**0**	**0**	
Total Expenditures:	**96,129**	**66,929**	**85,481**	**104,635**	**84,712**	**96,225**	**105,825**	
Total Change In Net Position	**1,194**	**89,443**	**116,188**	**0**	**2,007**	**37,924**	**(2,644)**	

Francis City

Budgeting Worksheet
40 Capital Projects - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

Amended

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Licenses and permits								
3225 Annexation Fees	1,081,000	0	0	0	0	0	0	
Total Licenses and permits	**1,081,000**	**0**	**0**	**0**	**0**	**0**	**0**	
Miscellaneous revenue								
3610 Interest revenue	79,099	115,392	40,472	35,587	4,951	0	0	
Total Miscellaneous revenue	**79,099**	**115,392**	**40,472**	**35,587**	**4,951**	**0**	**0**	
Contributions and transfers								
3810 Transfer from general fund	1,376,255	300,000	1,072,516	450,564	0	0	0	
Total Contributions and transfers	**1,376,255**	**300,000**	**1,072,516**	**450,564**	**0**	**0**	**0**	
Total Revenue:	**2,536,354**	**415,392**	**1,112,988**	**486,151**	**4,951**	**0**	**0**	
Expenditures:								
General government								
Administrative								
4140.720 Office Building	51,194	1,425,006	1,695,729	1,691,767	77,580	0	0	
4140.760 Parks	20,283	40,286	140,069	20,757	188,984	0	0	
Total Administrative	**71,477**	**1,465,292**	**1,835,798**	**1,712,524**	**266,564**	**0**	**0**	
Total General government	**71,477**	**1,465,292**	**1,835,798**	**1,712,524**	**266,564**	**0**	**0**	
Transfers								
4890 Budgeted increase in fund balance	0	0	0	450,564	0	0	0	
Total Transfers	**0**	**0**	**0**	**450,564**	**0**	**0**	**0**	
Total Expenditures:	**71,477**	**1,465,292**	**1,835,798**	**2,163,088**	**266,564**	**0**	**0**	
Total Change In Net Position	**2,464,877**	**(1,049,899)**	**(722,810)**	**(1,676,937)**	**(261,613)**	**0**	**0**	

Francis City

Budgeting Worksheet

51 Water Utility - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

Amended

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
Water Operations								
5111 Water revenue	351,390	337,379	404,928	345,894	365,911	350,000	365,000	
5121 Service charges / late fees	0	0	0	100	0	100	100	
5122 Fire Hydrant Meter Water Usage	0	0	989	1,541	7,639	1,600	8,000	
5131.1 Water Hookup Fee	12,000	27,063	30,500	30,000	28,047	30,000	30,000	
5131.5 Water Meter Fee	0	0	10,100	9,500	29,199	9,000	30,000	
5148 Water adminstartion - woodland hills	9,971	11,366	10,751	12,000	1,718	12,000	12,000	
5149 Other water income/Reconnect Fees	75	350	703	675	424	78,000	800	
Total Water Operations	**373,436**	**376,158**	**457,970**	**399,710**	**432,937**	**480,700**	**445,900**	
Total Operating income	**373,436**	**376,158**	**457,970**	**399,710**	**432,937**	**480,700**	**445,900**	
Operating expense								
Water Operations								
6110 Water wages & salaries	107,116	144,720	133,080	139,000	109,728	77,000	139,000	
6130 Water benefits	57,961	67,064	65,350	63,000	40,390	63,000	63,000	
6210 Water dues, subs, memberships	4,073	707	1,763	3,000	5,546	2,500	5,600	
6230 Water meetings, training, travel, meals, lodging	2,520	1,604	3,346	4,000	2,407	5,000	5,000	
6240 Water office supplies	0	434	842	900	947	900	900	
6241 Water Postage and shipping	3,830	1,630	3,400	2,600	552	2,600	2,600	
6255 Water vehicle equip expense/tools	10,608	9,846	12,293	15,000	19,072	15,000	20,000	
6280 Water power, phone, gas	12,194	12,375	19,049	18,000	25,795	18,000	25,000	
6311 Water legal fees	189	0	0	0	0	0	0	
6313 Water engineering	12,660	16,476	23,247	22,000	8,513	30,000	30,000	
6319 Water Blue stakes	0	0	0	0	0	1,000	1,000	
6410 Water assessments	24,124	25,020	12,967	35,000	80,401	35,000	35,000	
6411 Water Woodland Hills Assessments	23,106	36,402	14,751	35,000	14,849	35,000	35,000	
6420 Water samples/testing	983	1,899	2,415	2,500	3,971	2,500	4,000	
6450 Water system materials/supplies	77,206	167,398	282,236	250,000	39,569	250,000	250,000	
6690 Water depreciation expense	123,140	122,134	195,607	123,000	0	175,000	175,000	
Total Water Operations	**459,708**	**607,709**	**770,347**	**713,000**	**351,739**	**712,500**	**791,100**	
Total Operating expense	**459,708**	**607,709**	**770,347**	**713,000**	**351,739**	**712,500**	**791,100**	
Total Income From Operations:	**(86,272)**	**(231,552)**	**(312,376)**	**(313,290)**	**81,198**	**(231,800)**	**(345,200)**	
Non-Operating Items:								
Non-operating income								
Water Operations								
5151.1 Water Grant CDBG	0	275,071	0	0	0	0	0	
5152.1 Water Impact Fee	125,016	270,868	322,958	312,540	364,630	315,000	364,630	
5160 Water interest income	4,223	16,179	13,775	14,000	3,295	14,000	14,000	
5190 Contributions from developers	0	47,800	3,108	0	0	1,500	1,500	
5810 Transfer from General fund	0	3,060	0	0	0	3,060	0	
Total Water Operations	**129,239**	**612,978**	**339,840**	**326,540**	**367,925**	**333,560**	**380,130**	
Total Non-operating income	**129,239**	**612,978**	**339,840**	**326,540**	**367,925**	**333,560**	**380,130**	

Amended

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Non-operating expense								
6820 Water interest expense	190	16	0	0	0	0	0	
6830 Transfer to General fund	0	0	3,060	3,060	0	3,060	0	
Total Non-operating expense	**190**	**16**	**3,060**	**3,060**	**0**	**3,060**	**0**	
Total Non-Operating Items:	**129,049**	**612,962**	**336,780**	**323,480**	**367,925**	**330,500**	**380,130**	
Total Income or Expense	**42,777**	**381,410**	**24,404**	**10,190**	**449,123**	**98,700**	**34,930**	

Francis City

Budgeting Worksheet

52 Sewer Utility - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

Amended

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
Sewer Operations								
5121 Service charges/late fees	(53)	970	1,165	1,000	863	1,100	1,000	
5201 Sewer service fees	432,098	460,593	505,138	460,000	472,679	460,000	475,000	
5232 Sewer Hook-up Fee	1,000	2,600	15,300	14,300	23,500	14,000	25,000	
5241 Sewer pasture rental	0	9,830	0	10,000	6,480	10,000	10,000	
5249 Other sewer income	250	0	0	334,040	0	0	0	
Total Sewer Operations	**433,295**	**473,993**	**521,603**	**819,340**	**503,523**	**485,100**	**511,000**	
Total Operating income	**433,295**	**473,993**	**521,603**	**819,340**	**503,523**	**485,100**	**511,000**	
Operating expense								
Sewer Operations								
7110 Sewer wages and salaries	16,389	0	50,104	68,071	289,575	43,678	0	
7130 Sewer benefits	5,501	0	21,053	24,000	21,919	23,480	24,000	
7232 Sewer travel, meals, lodging, training	0	0	0	1,200	0	1,200	1,200	
7240 Sewer Office supplies & postage	1,795	1,527	460	1,500	522	1,500	1,000	
7255 Sewer vehicle equip expense	6,545	9,547	10,417	12,500	9,434	12,500	12,500	
7280 Sewer power, telephone, gas	45,554	42,303	92,039	100,000	41,700	100,000	75,000	
7313 Sewer engineering	5,204	14,561	17,493	20,000	7,067	20,000	20,000	
7420 Sewer samples/testing	0	0	0	1,000	0	0	0	
7450 Sewer system materials/supplies/tools	67,580	77,788	40,537	781,977	34,306	150,000	100,000	
7690 Sewer depreciation expense	236,421	235,425	249,796	236,000	0	238,000	240,000	
Total Sewer Operations	**384,988**	**381,151**	**481,900**	**1,246,248**	**404,523**	**590,358**	**473,700**	
Total Operating expense	**384,988**	**381,151**	**481,900**	**1,246,248**	**404,523**	**590,358**	**473,700**	
Total Income From Operations:	**48,307**	**92,843**	**39,703**	**(426,908)**	**99,000**	**(105,258)**	**37,300**	
Non-Operating Items:								
Non-operating income								
Sewer Operations								
5252.1 Sewer Impact Fee	44,460	115,596	137,826	130,000	171,171	120,000	125,000	
5260 Sewer interest income	15,459	27,992	26,137	25,000	6,253	25,000	25,000	
5290 Contributions from developers	0	13,320	0	0	0	0	0	
Total Sewer Operations	**59,919**	**156,908**	**163,963**	**155,000**	**177,424**	**145,000**	**150,000**	
Total Non-operating income	**59,919**	**156,908**	**163,963**	**155,000**	**177,424**	**145,000**	**150,000**	
Non-operating expense								
7825 Sewer Expansion Expense	0	0	0	0	600,833	0	0	
7840 Transfer to General fund	0	0	3,060	3,060	0	3,060	3,060	
Total Non-operating expense	**0**	**0**	**3,060**	**3,060**	**600,833**	**3,060**	**3,060**	
Total Non-Operating Items:	**59,919**	**156,908**	**160,903**	**151,940**	**(423,409)**	**141,940**	**146,940**	
Total Income or Expense	**108,226**	**249,751**	**200,607**	**(274,968)**	**(324,410)**	**36,682**	**184,240**	

Francis City

Budgeting Worksheet
10 General - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

Tentative

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Property Tax Revenue	467,779	492,082	521,306	521,306	0	555,306	0	
3130 Sales & Used Tax Revenue	366,278	388,530	343,265	350,000	0	350,000	0	
3140 Energy Tax Revenue	111,600	101,061	89,679	104,000	0	105,000	0	
3145 Minicipal Telecommunication Tax	8,275	8,378	7,964	8,500	0	8,500	0	
3150 HWY/Transportation Tax (A2)	32,412	33,136	29,699	32,000	0	33,000	0	
Total Taxes	**986,345**	**1,023,186**	**991,913**	**1,015,806**	**0**	**1,051,806**	**0**	
Licenses and permits								
3210 Business Licenses	23,152	24,225	22,600	24,000	0	24,000	0	
3211 Gravel Pit License	50,060	50,060	50,060	50,060	0	50,060	0	
3221 Building Permits Application Fee & Deposit.	453,578	548,083	455,876	475,000	0	475,000	0	
3221.1 Excavation Fees	1,500	1,125	500	875	0	875	0	
3221.2 Demolition Fees	1,025	775	500	500	0	500	0	
3221.5 ADU Fees	0	0	100	100	0	100	0	
3222 Subdivision Fees	7,425	8,600	2,350	8,600	0	8,600	0	
3225.1 Annexation Fees	189,000	257,120	57,000	100,000	0	20,000	0	
3229 Other Permits & Licenses	0	4,300	825	2,000	0	2,000	0	
Total Licenses and permits	**725,740**	**894,288**	**589,811**	**661,135**	**0**	**581,135**	**0**	
Intergovernmental revenue								
3348 Park Grants	76,400	0	0	0	0	0	0	
3349 State Grant Revenue	36,105	0	0	0	0	0	0	
3350 RAP Tax Grant Revenue	108,055	60,000	92,935	60,000	0	0	0	
3356 B & C Road Allocation	97,618	111,898	98,974	112,000	0	112,000	0	
3370 Summit County TIFGP Small Cities Grants	0	71,614	0	41,283	0	0	0	
3372 UDOT TAP Grant	0	0	72,000	72,000	0	0	0	
Total Intergovernmental revenue	**318,178**	**243,512**	**263,909**	**285,283**	**0**	**112,000**	**0**	
Charges for services								
3419 Copies, etc	86	159	76	125	0	125	0	
3420 Subdivision Developor Fees	2,200	0	0	0	0	0	0	
3473 Base Ball & Scocer Field Rental Fee Non-refundab	4,200	50	100	200	0	200	0	
3473.0 FC Park Building Deposit Non-refundable.	2,750	5,625	4,910	5,000	0	5,000	0	
3474 Special Events Revenue	1,000	850	1,060	1,060	0	1,060	0	
Total Charges for services	**10,236**	**6,684**	**6,146**	**6,385**	**0**	**6,385**	**0**	
Frontier Days Revenue								
3498.3 Frontier Days---Cell Tower	15,339	17,069	11,842	15,444	0	15,500	0	
Total Frontier Days Revenue	**15,339**	**17,069**	**11,842**	**15,444**	**0**	**15,500**	**0**	
Interest								
3610 Interest Revenue	202,875	162,944	39,308	140,000	0	120,000	0	
Total Interest	**202,875**	**162,944**	**39,308**	**140,000**	**0**	**120,000**	**0**	
Miscellaneous revenue								
3640 Sales of Capital Assets	0	0	31,203	31,203	0	0	0	
3645 Fire Hydrant Meter Water Usage	0	44	0	0	0	0	0	

Tentative

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
3673.1 Park Impact Fee	22,287	25,783	26,902	26,902	0	27,000	0	
3673.2 Road Impact Fee	78,897	94,367	145,772	145,722	0	148,000	0	
3690 Other Revenue	11,089	9,554	11,259	12,000	0	12,000	0	
3695 Lease Proceeds	227,887	0	0	0	0	0	0	
Total Miscellaneous revenue	**340,160**	**129,748**	**215,136**	**215,827**	**0**	**187,000**	**0**	
Contributions and transfers								
3851 Transfer from Water Fund	0	3,060	0	0	0	3,060	0	
3852 Transfer from Sewer Fund	0	3,060	0	0	0	3,060	0	
Total Contributions and transfers	**0**	**6,120**	**0**	**0**	**0**	**6,120**	**0**	
Total Revenue:	**2,598,873**	**2,483,552**	**2,118,065**	**2,339,880**	**0**	**2,079,946**	**0**	
Expenditures:								
General government								
Council								
4111.100 Council salaries & wages	53,080	54,513	42,308	59,748	0	60,000	0	
4111.130 Council benefits	4,669	4,930	4,051	4,929	0	5,100	0	
4111.140 Council discretionary expenditures	3,928	2,844	2,792	7,000	0	7,000	0	
4111.230 Council travel, training & education	0	0	850	500	0	2,000	0	
4111.540 Council contributions	300	300	350	1,000	0	1,000	0	
Total Council	**61,977**	**62,587**	**50,350**	**73,177**	**0**	**75,100**	**0**	
Administrative								
4140.110 Admin salaries and wages	86,521	104,830	107,286	144,656	0	125,000	0	
4140.130 Admin benefits	54,425	62,067	50,335	54,000	0	65,000	0	
4140.210 Admin dues and subscriptions	45,023	39,630	30,731	45,000	0	45,000	0	
4140.215 Admin IT Services	16,473	25,208	20,621	28,000	0	25,000	0	
4140.220 Admin Public Notices	1,300	1,425	160	200	0	200	0	
4140.230 Admin education, training, mileage, lodging	6,709	10,799	5,600	15,000	0	15,000	0	
4140.240 Admin Office Supplies	5,769	25,838	11,480	60,000	0	60,000	0	
4140.241 Admin Bank Charges	8,182	10,533	9,670	10,000	0	40,000	0	
4140.242 Admin postage and delivery	2,297	2,570	7,171	4,531	0	4,700	0	
4140.290 Admin Telephone Charges	10,600	13,019	6,629	15,000	0	10,000	0	
4140.310 Admin Accounting/Auditing Fees	7,250	7,500	0	8,500	0	8,500	0	
4140.312 Admin Engineering Services	101,064	75,146	52,552	75,000	0	75,000	0	
4140.314 Admin Attorney Fees	29,682	45,306	36,272	55,000	0	55,000	0	
4140.510 Admin Liability Insurance	16,204	20,984	19,887	21,877	0	33,000	0	
4140.610 Admin Miscellaneous Supplies	2,626	1,500	1,887	2,000	0	2,000	0	
4170.610 Elections	0	0	7,324	7,500	0	7,500	0	
Total Administrative	**394,123**	**446,355**	**367,604**	**546,264**	**0**	**570,900**	**0**	
Buildings and grounds								
4160.100 B&G salaries and wages	18,289	21,655	19,260	25,000	0	25,000	0	
4160.130 B&G benefits	10,969	14,170	7,879	12,000	0	12,000	0	
4160.240 B&G operating supplies/tools	5,486	12,834	3,839	20,000	0	20,000	0	
4160.280 B&G utilities power	6,077	21,614	14,168	15,000	0	18,000	0	
4160.281 B&G utilities natural gas, propane	4,209	2,754	1,957	4,500	0	4,500	0	
4160.480 B&G garbage service	3,332	4,151	5,557	5,500	0	6,000	0	
4160.740 B&G Captial Outlay - RAP/Restaurant	138,080	0	50,625	50,625	0	0	0	

Francis City

Budgeting Worksheet

10 General - 07/01/2026 to 06/30/2027

100.00% of the fiscal year has expired

Tentative

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Buildings and grounds	186,442	77,177	103,285	132,625	0	85,500	0	
Planning and zoning								
4180.110 P&Z Planner	59,452	68,694	56,119	70,000	0	70,000	0	
4180.130 P&Z Planning benefits	51,039	63,297	43,002	60,000	0	55,000	0	
4180.150 Planner education, training, mileage, lodging	887	1,710	792	3,000	0	3,000	0	
4180.250 P&Z materials and supplies	1,409	3,373	501	525	0	600	0	
4181.120 Planning Commision	2,050	4,200	2,600	4,500	0	4,500	0	
4242.310 P&Z Building Inspector	137,640	322,752	266,141	460,000	0	360,000	0	
Total Planning and zoning	252,476	464,024	369,155	598,025	0	493,100	0	
Total General government	895,019	1,050,143	890,394	1,350,091	0	1,224,600	0	
Highways and public improvements								
Highways								
4410.100 Street salaries and wages	18,289	21,655	19,260	24,000	0	24,000	0	
4410.130 Street benefits	9,259	10,617	7,879	10,000	0	10,000	0	
4410.230 Street education, training, lodging & mileage	3,308	22	375	2,500	0	2,500	0	
4410.250 Street maintenance and repair B & C	2,972	24,067	597	30,000	0	130,000	0	
4410.256 Street auto & truck maint/repair	39,137	27,664	20,913	65,000	0	66,000	0	
4410.258 Street maintenance and repair	0	840	194,747	225,000	0	225,000	0	
4410.260 Street Tools & Supplies	11,038	8,277	4,103	12,000	0	10,000	0	
4410.610 Streets Snow Removal	20,452	8,624	6,592	10,000	0	10,000	0	
4410.720 Streets capital outlay	514,545	1,307	0	0	0	0	0	
4410.810 Lease - principal	14,314	18,723	26,150	20,305	0	28,000	0	
4410.820 Lease - interest	0	10,602	0	5,900	0	6,000	0	
Total Highways	633,314	132,399	280,616	404,705	0	511,500	0	
Total Highways and public improvements	633,314	132,399	280,616	404,705	0	511,500	0	
Parks and public property								
Parks								
4510.100 Park salaries and wages	45,723	54,138	48,151	60,000	0	60,000	0	
4510.130 Park Benefits	23,147	26,543	20,144	22,000	0	24,000	0	
4510.250 Park maintenance and repair/tools	30,898	12,226	32,573	50,000	0	68,000	0	
4510.740 Park capital outlay	611,510	46,075	0	21,000	0	0	0	
4560.250 Frontier Days maintenance and repair	0	3,640	0	10,000	0	10,000	0	
Total Parks	711,279	142,622	100,868	163,000	0	162,000	0	
Total Parks and public property	711,279	142,622	100,868	163,000	0	162,000	0	
Transfers								
4825 Transfer to Frontier Days	20,000	20,000	20,000	20,000	0	16,000	0	
4840 Transfer to Capital Projects	300,000	1,072,516	0	395,964	0	159,726	0	
4851 Transfer to Water Fund	3,060	0	3,060	3,060	0	3,060	0	
4860 Transfer to Sewer Fund	0	0	3,060	3,060	0	3,060	0	
Total Transfers	323,060	1,092,516	26,120	422,084	0	181,846	0	
Total Expenditures:	2,562,672	2,417,680	1,297,997	2,339,880	0	2,079,946	0	
Total Change In Net Position	36,202	65,872	820,067	0	0	0	0	

Francis City

Budgeting Worksheet

21 Frontier Days - 07/01/2026 to 06/30/2027

100.00% of the fiscal year has expired

Tentative

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Intergovernmental revenue								
3500 Grant Restaurant Tax	67,400	100,000	0	0	0	0	0	
Total Intergovernmental revenue	**67,400**	**100,000**	**0**	**0**	**0**	**0**	**0**	
Frontier Days Revenue								
3350 Seed Money	4,912	5,143	7,407	5,300	0	5,300	0	
3400 Advertising, Programs, misc. supplies	0	1,331	6	1,500	0	1,500	0	
3410 Sponsors	34,200	32,700	17,750	30,000	0	30,000	0	
3412 Queen Contest	0	1,500	1,500	1,500	0	3,000	0	
3415 Rodeo Payback Mascaros	785	825	0	1,600	0	1,600	0	
3420 Vender Booths	585	1,075	500	600	0	600	0	
3430 Ticket Sales	6,740	17,249	18,200	18,200	0	18,200	0	
3435 Horse Clinic	1,240	2,506	4,385	4,385	0	4,385	0	
3445 Horse Games	95	421	926	926	0	926	0	
3446 Jr. Rodeo/Kids Activities	0	0	0	90	0	90	0	
3460 Concessions	20,415	18,859	15,964	19,000	0	19,000	0	
3490 Hometown Competition Entries	0	60	80	80	0	0	0	
Total Frontier Days Revenue	**68,972**	**81,670**	**66,719**	**83,181**	**0**	**84,601**	**0**	
Miscellaneous revenue								
3810 Transfer from General Fund	20,000	20,000	20,000	20,000	0	20,000	0	
Total Miscellaneous revenue	**20,000**	**20,000**	**20,000**	**20,000**	**0**	**20,000**	**0**	
Total Revenue:	**156,372**	**201,670**	**86,719**	**103,181**	**0**	**104,601**	**0**	
Expenditures:								
Frontier Days Expense								
4500 Seed Money	5,350	5,700	6,350	6,350	0	6,350	0	
4502 Advertising, Programs, misc. supplies	2,417	15,444	14,721	15,000	0	15,000	0	
4505 Ticket Expenses	85	0	0	175	0	150	0	
4508 Horse Clinic Expenses	5,292	0	5,700	5,700	0	5,700	0	
4510 Fireworks Expense/Skydiving Expenses	0	0	2,100	2,500	0	2,500	0	
4515.1 Concession food & supplies	11,698	10,216	10,623	16,000	0	14,000	0	
4525 Rodeo contract,expenses & added money	19,798	31,411	28,015	28,000	0	28,000	0	
4525.2 Ambulance	1,830	2,700	0	2,900	0	2,900	0	
4526.2 Horse Games	254	333	302	300	0	300	0	
4526.3 Jr. Rodeo/Kids Activities	1,615	0	1,296	1,500	0	1,500	0	
4545 Sponser Expenses	1,014	531	80	2,500	0	0	0	
4550 Queens Contest expenses	2,776	3,113	2,821	3,000	0	0	0	
4560.3 Entertainment	8,320	9,712	7,475	10,000	0	0	0	
4565 Hay Expense	300	0	0	500	0	0	0	
4566 Dumpsters expenses	806	848	0	1,200	0	0	0	
4567 Insurance expenses	0	0	0	1,000	0	0	0	
4568 Porta-Potties expenses	1,473	1,473	1,230	1,700	0	0	0	
4569 Sound system expenses	3,900	4,000	4,000	4,500	0	0	0	
4595 Sales Tax Expenses	0	0	0	3,000	0	0	0	
Total Frontier Days Expense	**66,929**	**85,481**	**84,712**	**105,825**	**0**	**76,400**	**0**	

Tentative

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Expenditures:	66,929	85,481	84,712	105,825	0	76,400	0	
Total Change In Net Position	89,443	116,188	2,007	(2,644)	0	28,201	0	

Francis City

Budgeting Worksheet

40 Capital Projects - 07/01/2026 to 06/30/2027

100.00% of the fiscal year has expired

Tentative

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Miscellaneous revenue								
3610 Interest revenue	115,392	40,472	4,951	0	0	0	0	
Total Miscellaneous revenue	**115,392**	**40,472**	**4,951**	**0**	**0**	**0**	**0**	
Contributions and transfers								
3810 Transfer from general fund	300,000	1,072,516	0	0	0	0	0	
Total Contributions and transfers	**300,000**	**1,072,516**	**0**	**0**	**0**	**0**	**0**	
Total Revenue:	**415,392**	**1,112,988**	**4,951**	**0**	**0**	**0**	**0**	
Expenditures:								
General government								
Administrative								
4140.720 Office Building	1,425,006	1,695,729	77,580	0	0	0	0	
4140.760 Parks	40,286	140,069	188,984	0	0	0	0	
Total Administrative	**1,465,292**	**1,835,798**	**266,564**	**0**	**0**	**0**	**0**	
Total General government	**1,465,292**	**1,835,798**	**266,564**	**0**	**0**	**0**	**0**	
Total Expenditures:	**1,465,292**	**1,835,798**	**266,564**	**0**	**0**	**0**	**0**	
Total Change In Net Position	**(1,049,899)**	**(722,810)**	**(261,613)**	**0**	**0**	**0**	**0**	

Tentative

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
Water Operations								
5111 Water revenue	337,379	404,928	365,911	365,000	0	368,000	0	
5121 Service charges / late fees	0	0	0	100	0	100	0	
5122 Fire Hydrant Meter Water Usage	0	989	7,639	8,000	0	8,000	0	
5131.1 Water Hookup Fee	27,063	30,500	28,047	30,000	0	30,000	0	
5131.5 Water Meter Fee	0	10,100	29,199	30,000	0	30,000	0	
5148 Water adminstartion - woodland hills	11,366	10,751	1,718	12,000	0	12,000	0	
5149 Other water income/Reconnect Fees	350	703	424	800	0	800	0	
Total Water Operations	**376,158**	**457,970**	**432,937**	**445,900**	**0**	**448,900**	**0**	
Total Operating income	**376,158**	**457,970**	**432,937**	**445,900**	**0**	**448,900**	**0**	
Operating expense								
Water Operations								
6110 Water wages & salaries	144,720	133,080	109,728	139,000	0	119,500	0	
6130 Water benefits	67,064	65,350	40,390	63,000	0	63,000	0	
6210 Water dues, subs, memberships	707	1,763	5,546	5,600	0	5,700	0	
6230 Water meetings, training, travel, meals, lodging	1,604	3,346	2,407	5,000	0	5,000	0	
6240 Water office supplies	434	842	947	900	0	1,000	0	
6241 Water Postage and shipping	1,630	3,400	552	2,600	0	2,600	0	
6255 Water vehicle equip expense/tools	9,846	12,293	19,072	20,000	0	25,000	0	
6280 Water power, phone, gas	12,375	19,049	25,795	25,000	0	26,000	0	
6313 Water engineering	16,476	23,247	8,513	30,000	0	30,000	0	
6319 Water Blue stakes	0	0	0	1,000	0	1,000	0	
6410 Water assessments	25,020	12,967	80,401	35,000	0	80,000	0	
6411 Water Woodland Hills Assessments	36,402	14,751	14,849	35,000	0	35,000	0	
6420 Water samples/testing	1,899	2,415	3,971	4,000	0	4,500	0	
6450 Water system materials/supplies	167,398	282,236	39,569	250,000	0	28,000	0	
6690 Water depreciation expense	122,134	195,607	0	175,000	0	0	0	
Total Water Operations	**607,709**	**770,347**	**351,739**	**791,100**	**0**	**426,300**	**0**	
Total Operating expense	**607,709**	**770,347**	**351,739**	**791,100**	**0**	**426,300**	**0**	
Total Income From Operations:	**(231,552)**	**(312,376)**	**81,198**	**(345,200)**	**0**	**22,600**	**0**	
Non-Operating Items:								
Non-operating income								
Water Operations								
5151.1 Water Grant CDBG	275,071	0	0	0	0	0	0	
5152.1 Water Impact Fee	270,868	322,958	364,630	364,630	0	365,000	0	
5160 Water interest income	16,179	13,775	3,295	14,000	0	14,000	0	
5190 Contributions from developers	47,800	3,108	0	1,500	0	1,500	0	
5810 Transfer from General fund	3,060	0	0	0	0	0	0	
Total Water Operations	**612,978**	**339,840**	**367,925**	**380,130**	**0**	**380,500**	**0**	
Total Non-operating income	**612,978**	**339,840**	**367,925**	**380,130**	**0**	**380,500**	**0**	
Non-operating expense								

Francis City
Budgeting Worksheet
51 Water Utility - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

Tentative

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
6820 Water interest expense	16	0	0	0	0	0	0	
6830 Transfer to General fund	0	3,060	0	0	0	0	0	
Total Non-operating expense	**16**	**3,060**	**0**	**0**	**0**	**0**	**0**	
Total Non-Operating Items:	**612,962**	**336,780**	**367,925**	**380,130**	**0**	**380,500**	**0**	
Total Income or Expense	**381,410**	**24,404**	**449,123**	**34,930**	**0**	**403,100**	**0**	

Francis City
Budgeting Worksheet
52 Sewer Utility - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

Tentative

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
Sewer Operations								
5121 Service charges/late fees	970	1,165	863	1,000	0	1,000	0	
5201 Sewer service fees	460,593	505,138	472,679	475,000	0	478,000	0	
5232 Sewer Hook-up Fee	2,600	15,300	23,500	25,000	0	25,000	0	
5241 Sewer pasture rental	9,830	0	6,480	10,000	0	10,000	0	
Total Sewer Operations	**473,993**	**521,603**	**503,523**	**511,000**	**0**	**514,000**	**0**	
Total Operating income	**473,993**	**521,603**	**503,523**	**511,000**	**0**	**514,000**	**0**	
Operating expense								
Sewer Operations								
7110 Sewer wages and salaries	0	50,104	289,575	0	0	68,000	0	
7130 Sewer benefits	0	21,053	21,919	24,000	0	25,000	0	
7232 Sewer travel, meals, lodging, training	0	0	0	1,200	0	1,200	0	
7240 Sewer Office supplies & postage	1,527	460	522	1,000	0	1,000	0	
7255 Sewer vehicle equip expense	9,547	10,417	9,434	12,500	0	12,500	0	
7280 Sewer power, telephone, gas	42,303	92,039	41,700	75,000	0	75,000	0	
7313 Sewer engineering	14,561	17,493	7,067	20,000	0	20,000	0	
7450 Sewer system materials/supplies/tools	77,788	40,537	34,306	100,000	0	100,000	0	
7690 Sewer depreciation expense	235,425	249,796	0	240,000	0	240,000	0	
Total Sewer Operations	**381,151**	**481,900**	**404,523**	**473,700**	**0**	**542,700**	**0**	
Total Operating expense	**381,151**	**481,900**	**404,523**	**473,700**	**0**	**542,700**	**0**	
Total Income From Operations:	**92,843**	**39,703**	**99,000**	**37,300**	**0**	**(28,700)**	**0**	
Non-Operating Items:								
Non-operating income								
Sewer Operations								
5252.1 Sewer Impact Fee	115,596	137,826	171,171	125,000	0	0	0	
5260 Sewer interest income	27,992	26,137	6,253	25,000	0	0	0	
5290 Contributions from developers	13,320	0	0	0	0	0	0	
Total Sewer Operations	**156,908**	**163,963**	**177,424**	**150,000**	**0**	**0**	**0**	
Total Non-operating income	**156,908**	**163,963**	**177,424**	**150,000**	**0**	**0**	**0**	
Non-operating expense								
7825 Sewer Expansion Expense	0	0	600,833	0	0	0	0	
7840 Transfer to General fund	0	3,060	0	3,060	0	0	0	
Total Non-operating expense	**0**	**3,060**	**600,833**	**3,060**	**0**	**0**	**0**	
Total Non-Operating Items:	**156,908**	**160,903**	**(423,409)**	**146,940**	**0**	**0**	**0**	
Total Income or Expense	**249,751**	**200,607**	**(324,410)**	**184,240**	**0**	**(28,700)**	**0**	