

RESOLUTION
EXHIBIT "A"
SUMMARY OF BUDGET CHANGES

GENERAL FUND REVENUES				
10 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
3110	Property taxes - current	716,350		716,350
3115	Fee in lieu	50,000		50,000
3120	Property taxes - delinquent	15,000		15,000
3130	General sales taxes	1,800,000	175,000	1,975,000
3140	Franchise taxes	55,000		55,000
3145	Energy Sales & use tax	510,000	521,000	1,031,000
3150	Mass Transit Tax	310,000	25,000	335,000
3210	Business licenses	17,000	5,000	22,000
3221	Building permits	50,000	5,000	55,000
3225	Animal licenses	11,000		11,000
3340	County, State & Federal grants	605,000	6,000	611,000
3341	Cares Act -Federal Grant			
3342	ARPA		510,032	510,032
3356	Class C Road allotment	600,000		600,000
3370	County fire grant			
3413	Zoning & subdivision fees	50,000	5,000	55,000
3415	Sale of maps & publications	1,000		1,000
3422	Special protective services	120,000	5,000	125,000
3440	Solid waste collection	1,000,000	50,000	1,050,000
3441	Emergency Medical Services	200,000		200,000
3455	Animal control fees	3,000		3,000
3473	Recreation	20,000		20,000
3474	Community Progress activities	2,000		2,000
3475	Youth Council activities	3,000		3,000
3476	Library use fees	55,000	2,000	57,000
3477	Road impact fees	77,900		77,900
3479	Parks impact fees	221,700		221,700
3480	Cemetery	60,000	5,000	65,000
3490	Miscellaneous	100,000		100,000
3510	Court fines	100,000		100,000
3512	Library fines	6,500		6,500
3513	Parking tickets	400	400	800
3610	Interest earnings	20,300	85,000	105,300
3620	Building & facility rents	30,000	33,000	63,000
3622	Library room rentals	100		100
3640	Sale of Fixed Assets	35,000		35,000
3650	Sale of materials & supplies	10,000	5,000	15,000
3651	Sale of library materials	1,000	500	1,500
3652	Library copy machine & laminating f	2,000		2,000
3830	Contributions - utility			
3870	Contributions - private	10,000		10,000
3871	Contributions - sr. citizen trips	10,000		10,000
3872	Contribution-New Library	2,000	15,000	17,000
3874	Donations - Elite Hall	10,000		10,000
3875	Contribution - Museum	20,000		20,000
3876	Contribution - Mis	7,000		7,000
3891	Trans from desig funds (FD)	30,500		30,500
3892	Trans to restric fund bal			
3893	Trans from gen fund unapp	659,282	233,068	892,350
3894	Trans from library Trust			
	Total General Fund Revenues	7,607,032	1,686,000	9,293,032

RESOLUTION
EXHIBIT "B"
SUMMARY OF BUDGET CHANGES

GENERAL FUND EXPENDITURES		2023	2023	2023
10 CODE	DESCRIPTION	BUDGET	ADJUSTMENTS	FINAL BUDGET
4110	Council	43,900		43,900
4120	J.P. Court	123,300		123,300
4130	Mayor	29,800	5,000	34,800
4140	Administration	189,200	45,000	234,200
4150	Non-Departmental	18,200		18,200
4160	General Buildings	256,000	14,000	270,000
4170	Election	1,500		1,500
4180	Planning Commission	88,350		88,350
4210	Law Enforcement	295,500		295,500
4212	Emergency Management Services	144,950	17,000	161,950
4215	First Responders	48,450		48,450
4220	Fire Department	151,600		151,600
4253	Animal Control	41,710		41,710
4410	Roads	2,635,000	(500,000)	2,135,000
4420	Solid Waste	910,000	25,000	935,000
4440	Shop	83,700		83,700
4510	Parks	789,300		789,300
4550	Engineering	38,550	20,000	58,550
4561	Recreation	52,500		52,500
4562	Museum	76,000	30,000	106,000
4563	Youth Council	10,550		10,550
4564	Senior Citizens	149,400		149,400
4580	Library	334,050	60,000	394,050
4590	Cemetery	160,090	425,000	585,090
4620	Community Progress	425,400	45,000	470,400
4700	Transfer to Debt Service			
4800	Transfer to Capital Projects		1,500,000	1,500,000
4900	Transfer to Enterprise Funds	510,032		510,032
5000	Transfer to Electric Fund			0
	Transfer to unappropriated balance			0
	Total General Fund Expenditures	7,607,032	1,686,000	9,293,032

RESOLUTION
EXHIBIT "C"
SUMMARY OF BUDGET CHANGES

CAPITAL PROJECTS FUND				
45 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
3340	Grants			
3341	Grants for Park/Trail			
3342	General Fund Transfer		1,500,000	1,500,000
3490	Mis Donations		450,000	450,000
3620	Interest Earnings	9,300	25,000	34,300
3830	Contribution - Utilities			
3831	County rent on fire station			
3835	Trans from Rest. Fnd. - library			
3889	Trans to Desig Fnd -fire engine	150,000	150,000	300,000
3895	Transfer From Cap. Unappropriated	1,042,500	(590,000.00)	452,500
3896	Trans to Desig Fnd for fire station			
3898	Trans from Design Fnd-shop hoist			
3899	Trans from Design Fnd-City Office			
	Total Capital Project Revenues	1,201,800	1,535,000	2,736,800
4220-720	Fire Station	50,000		50,000
4220-740	New fire engine	150,000	600,000	750,000
4510-730	Blacksmith Fork Park	1,001,800	500,000	1,501,800
4510-731	Blacksmith Fork Trail			
4510-732	West Park		10,000	10,000
	Transfer to unappropriated balance		425,000	425,000
	Total Capital Project Expenditure	1,201,800	1,100,000	2,736,800

RESOLUTION
EXHIBIT "D"
SUMMARY OF BUDGET CHANGES

CULINARY WATER FUND - REVENUES				
51 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
3711	Metered water sales	1,400,000	25,000	1,425,000
3714	New connection fees	42,400		42,400
3716	Customer service fees			
3717	Water development fees			
3718	Sale of material	1,000		1,000
3719	Miscellaneous revenues	5,000		5,000
3721	Interest earnings	15,300	95,000	110,300
3723	Profit/loss sale of fixed assets			
3725	Impact fee - buy-in	17,200		17,200
3726	Impact fee - storage	89,100		89,100
3727	Impact fee - distribution	142,400		142,400
3728	Impact fee - treatment			
3729	Impact fee - Professional services	1,100		1,100
	Trans from unappropriated balance		534,450	534,450
	Total Water Fund Revenues	1,713,500	654,450	2,367,950
CULINARY WATER FUND - EXPENDITURES				
51 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
110	Employee salaries & wages	261,900		261,900
115	Overtime	4,000	3,000	7,000
116	Standby time	10,000		10,000
120	Seasonal	14,400		14,400
130	Employee benefits	133,000		133,000
210	Books, subs & memberships	1,500		1,500
220	Public notices	250		250
230	Travel & training	5,000		5,000
240	Office supplies & expense	5,000	500	5,500
250	Equipment supplies & maint	35,000	20,000	55,000
255	Distribution system maint	260,000		260,000
260	Bldg. & grnds. supp. & maint	3,000	4,000	7,000
270	Utilities	100,000	40,000	140,000
280	Telephone	2,500	1,000	3,500
310	Professional services	20,000		20,000
510	Insurance	7,000	1,100	8,100
610	Miscellaneous	1,000		1,000
720	Buildings			
730	Improvements			
740	Equipment	150,000		150,000
750	New construction	1,131,000	(131,000)	1,000,000
810	Debt Service - Principal			
820	Debt Service - Interest			
920	Contribution - General Fund			
950	Contributions - restricted FB	142,400	142,400	284,800
	Transfer to unappropriated balance			0
	Total Water Expenditures	2,286,950	81,000	2,367,950

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EXHIBIT "E"
SUMMARY OF BUDGET CHANGES

SEWER FUND - REVENUES				
52 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
3340	Grants			
3731	Sewer service	1,975,000	175,000	2,150,000
3736	Sewer line extension fees			
3740	Customer service fees	5,000	5,000	10,000
3741	Interest earnings	12,700	115,000	127,700
3742	Rent from non-op property	17,400		17,400
3743	Bond/Loan funds			
3744	Miscellaneous revenues	5,000		5,000
3747	Impact fee - collection	43,700		43,700
3748	Impact fee - treatment	165,700		165,700
3830	Transfer from General Fund			0
	Trans from unappropriated balance			0
	Total Sewer Fund Revenues	2,224,500	295,000	2,519,500
SEWER FUND - EXPENDITURES				
52 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
110	Employee salaries & wages	354,200	110,000	464,200
115	Overtime	10,000	2,000	12,000
116	On Call Pay	10,000		10,000
120	Seasonal employees	2,000		2,000
130	Employee benefits	199,800	10,000	209,800
210	Books, subs & memberships	2,000		2,000
220	Public notice	500	1,000	1,500
230	Travel & training	5,000		5,000
240	Office supplies & expense	5,000	5,000	10,000
250	Lab supplies	5,000	5,000	10,000
251	Water reuse equip sup & maint	1,000		1,000
254	Plant equip supplies & maint	250,000		250,000
255	Collection system maint	50,000	15,000	65,000
256	MBR cleaning chemicals	130,000		130,000
257	Aluminum sulfate	30,000	40,000	70,000
260	Bldg & grnds supplies & maint	500		500
270	Utilities	240,000	20,000	260,000
280	Telephone	4,500		4,500
285	Internet service	6,000		6,000
310	Professional services	30,000	15,000	45,000
510	Insurance	17,500	3,000	20,500
610	Miscellaneous	2,000		2,000
700	Amortization of bond costs	2,500		2,500
720	Building			
740	Equipment	50,000		50,000
750	New construction			
753	ARPA	510,032		510,032
810	Debt service - principal			
812	Debt service - principal WWTP	142,800		142,800
820	Debt service - interest			
822	Debt service - interest WWTP	40,900		40,900
840	Debt Service - Trustee Fees	1,000	(1,000)	
950	Addition to restricted FB			
	Transfer to unappropriated balance		192,268	192,268
	Total Sewer Expenditures	2,102,232	417,268	2,519,500

RESOLUTION
EXHIBIT "F"
SUMMARY OF BUDGET CHANGES

ELECTRIC FUND - REVENUES				
53 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
3751	Metered energy sales	10,450,000	1,800,000	12,250,000
3752	Energy discounts	(90,000)		(90,000)
3755	New connection fees	85,000	145,000	230,000
3757	Sale of materials		1,000	1,000
3758	Miscellaneous revenues	500,000		500,000
3761	Interest earnings	13,200	59,500	72,700
3767	Impact Fee - Distribution	126,500	126,500	253,000
3855	Transfer from General Fund			
3860	Bond Proceeds	3,000,000	(3,000,000)	
	Transfer from unappropriated balance		2,929,600	2,929,600
	Total Electric Fund Revenues	14,084,700	2,061,600	16,146,300
ELECTRIC FUND - EXPENDITURES				
53 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
110	Employee salaries & wages	799,100	25,000	824,100
115	Overtime	55,000		55,000
116	Standby time	10,000		10,000
120	Seasonal/temporary employees	20,000		20,000
130	Employee benefits	390,200		390,200
210	Books, subs & memberships	200		200
220	Public notices	300		300
230	Travel & training	25,000		25,000
240	Office supplies & expense	10,000		10,000
250	Equipment supplies & maint	125,000		125,000
255	Generation & dist sys maint	750,000		750,000
256	Tree city/consumer ed	85,000		85,000
257	Diesel generator costs	730,000	50,000	780,000
258	Christmas decorations	10,000		10,000
259	Hydro plant maintenance	10,000		10,000
260	Bldg & grnds supplies & maint	35,000		35,000
270	Utilities	8,000	10,000	18,000
280	Telephone	6,000	2,000	8,000
285	Internet service	500	1,000	1,500
310	Professional services	65,000	10,000	75,000
510	Insurance	25,000	700	25,700
610	Miscellaneous supplies	10,000	2,000	12,000
620	Miscellaneous services	30,000	22,600	52,600
621	Miscellaneous utility relief			
630	Power purchase	7,600,000	3,000,000	10,600,000
710	Land			
720	Buildings			
735	Canyon parks improvements	5,000		5,000
740	Equipment	318,700		318,700
750	New construction/special projects	2,900,000	(1,000,000)	1,900,000
920	Contribution to General Fund			
921	Contribution to capital projects			
	Transfer to unappropriated balance			0
	Total Electric Expenditures	14,023,000	2,123,300	16,146,300

RESOLUTION
EXHIBIT "G"
SUMMARY OF BUDGET CHANGES

IRRIGATION FUND - REVENUES				
54 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
3340	State - Federal Grants	805,000	(800,000)	5,000
3771	Irrigation service	350,000	5,000	355,000
3775	New connection fees	1,000		1,000
3776	Inspection fees			
3779	Miscellaneous revenues	5,000		5,000
3781	Interest earnings	3,300	23,000	26,300
3785	Impact fee - buy-in	59,550		59,550
3830	Transfer from General Fund	510,032		510,032
	Trans from unappropriated balance			0
	Total Irrigation Fund Revenues	1,733,882	28,000	961,882
IRRIGATION FUND - EXPENDITURES				
54 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
110	Employee salaries & wages	87,400		87,400
115	Overtime	2,000		2,000
130	Employee benefits	57,900		57,900
220	Public notices	500		500
240	Office supplies & expense	4,500	500	5,000
250	Equipment supplies & maint	10,000	1,000	11,000
255	Distribution system maint	30,000		30,000
260	Bldg & grnds supplies & maint	1,000	500	1,500
270	Utilities	55,000		55,000
280	Telephone	50	250	300
310	Professional services	10,000		10,000
510	Insurance	3,500	600	4,100
540	Irrigation assessments	80,000	5,000	85,000
610	Miscellaneous supplies			
710	Land & stock			
740	Equipment			
750	New construction	1,214,000	(601,818)	612,182
	Transfer to unappropriated balance			0
	Total Irrigation Expenditures	1,555,850	(593,968)	961,882

RESOLUTION
EXHIBIT "H"
SUMMARY OF BUDGET CHANGES

STORM WATER FUND - REVENUES				
55 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
3740	Storm water inspection fees	15,000	1,000	16,000
3779	Miscellaneous revenues			0
3781	Storm water fees	325,000		325,000
3791	Interest earnings	2,750	21,200	23,950
	Transfer from unappropriated balance		63,500	63,500
	Total Storm Water Revenues	342,750	85,700	428,450

STORM WATER FUND - EXPENDITURES				
55 CODE	DESCRIPTION	2023 BUDGET	2023 ADJUSTMENTS	2023 FINAL BUDGET
110	Employee salaries & wages	18,300	2,000	20,300
115	Overtime	1,000		1,000
130	Employee benefits	9,500	500	10,000
220	Public notices	500		500
230	Travel & training	1,000		1,000
250	Equipment supplies & maint	2,500		2,500
255	Collection system maintenance	15,000	25,000	40,000
280	Telephone		150	150
310	Professional services	30,000		30,000
450	Flood control	3,000	5,000	8,000
510	Insurance	500		500
710	Land			
730	Grounds improvements			
740	Equipment			
750	New construction	314,500		314,500
	Transfer to unappropriated balance			0
	Total Storm Water Expenditures	395,800	32,650	428,450