

HYRUM CITY GENERAL FUND
2026-27
REVENUES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
3110	Property taxes - current	755,751	808,101	1,025,306	1,035,529	671,141	1,035,529	1,087,305	5.00%
3115	Fee in lieu	48,557	50,707	59,534	55,000	27,578	65,722	55,000	0.00%
3120	Property taxes - delinquent	4,526	8,753	21,542	15,000	2,208	20,322	15,000	0.00%
3130	General sales taxes	2,028,140	2,182,052	2,297,276	2,500,000	1,307,957	2,521,532	2,600,000	4.00%
3140	Franchise taxes	54,040	49,088	44,562	55,000	22,074	53,065	55,000	0.00%
3145	Energy sales & use tax	971,192	351,820	312,002	400,000	65,733	269,834	350,000	-12.50%
3150	Mass Transit Tax	311,814	279,458	313,245	350,000	195,654	359,223	360,000	2.86%
3155	Transient Room Tax	-	-	954	5,000	147	4,317	5,000	0.00%
3210	Business licenses	22,101	22,648	28,035	28,000	5,815	26,699	28,000	0.00%
3221	Building permits	74,472	65,382	53,369	50,000	25,729	51,307	50,000	0.00%
3225	Animal licenses	10,758	9,372	10,343	11,000	450	8,526	11,000	0.00%
3340	State, County & Federal gr	656,904	245,365	568,405	650,000		246,494	500,000	-23.08%
3342	ARPA	510,032	-	-	-				0.00%
3356	Class C Road allotment	716,387	1,141,739	1,034,354	1,200,000	319,809	1,073,265	1,100,000	-8.33%
3413	Zoning & subdivision fees	55,000	95,387	136,935	50,000	36,639	60,744	50,000	0.00%
3415	Sale of maps & publication	56	288	113	500	47	187	500	0.00%
3422	Special protective services	144,649	162,612	156,039	195,000	260,097	265,890	502,500	157.69%
3431	Street, sidewalk & Curb					11,862	11,862		0.00%
3440	Solid waste collection	1,041,783	1,050,968	1,133,540	1,200,000	591,128	1,210,943	1,250,000	4.17%
3441	Emergency Medical Service	187,027	203,029	207,074	210,000	104,935	209,723	215,000	2.38%
3442	Ambulance Revenue							120,000	0.00%
3455	Animal control fees	1,375	25	3	100	34	34	100	0.00%
3473	Recreation	15,986	18,656	19,728	20,000	33,536	59,738	65,000	225.00%
3474	Community Progress activi	4,000	4,000	150	4,000	-	100	4,000	0.00%
3475	Youth Council activities	3,819	5,192	6,934	3,000	2,295	5,772	5,000	66.67%
3476	Library use fees	58,424	63,383	68,585	100,000	6,041	100,516	100,000	0.00%
3477	Road impact fees	37,392	34,276	40,508	23,400	23,370	37,392	23,400	0.00%
3479	Parks impact fees	210,615	197,313	133,020	177,400	55,425	113,067	121,935	-31.27%
3480	Cemetery	63,650	100,050	95,090	90,000	34,650	69,750	90,000	0.00%
3490	Miscellaneous	20,925	140,655	208,209	100,000	(6,994)	51,840	100,000	0.00%
3510	Court fines	108,540	99,056	127,578	110,000	46,157	118,325	115,000	4.55%
3512	Library fines	5,224	5,582	5,795	6,500	2,604	5,224	6,500	0.00%
3513	Parking tickets	785	955	785	950	1,030	4,815	2,000	110.53%
3610	Interest earnings	108,754	124,309	95,155	100,000	32,232	60,764	67,000	-33.00%
3620	Building & facility rents	61,805	73,909	88,172	90,000	31,172	86,696	90,000	0.00%
3622	Library room rental	-	5	130	100		25	100	0.00%
3640	Sale of Fixed Assets	-	10,600	55,720	10,000	30,202	30,202	10,000	0.00%
3650	Sale of materials & supplie	13,525	10,711	2,629	3,000	1,380	2,869	3,000	0.00%
3651	Sale of library materials	1,659	2,323	2,093	2,000	1,444	2,335	2,000	0.00%
3652	Library copy & laminating fi	1,888	2,247	2,256	2,000	1,146	2,408	2,000	0.00%
3869	Contributions	118	-	-	-				0.00%
3870	Contributions - private Seni	7,149	7,061	11,149	10,000	6,532	14,936	10,000	0.00%
3871	Contributions - sr. citizen tr	731	275	2,171	5,000	865	2,457	5,000	0.00%
3872	Contribution - Library	4,745	625	-	1,000			1,000	0.00%

3874	Contributions - Elite Hall	5,000	-	-	1,000	100	100	1,000	0.00%
3875	Contributions - Museum	24,995	13,785	36,583	10,000	9,050	18,170	10,000	0.00%
3876	Contributions - Misc.	1,403	9,625	10,010	7,000	3,966	12,107	7,000	0.00%
3891	Trans from desig funds (FC	-	-	-	22,400				-100.00%
3893	Trans from gen fund unapp	-	-	-	2,068,621			2,675,275	29.33%
Total General Fund Reveni		8,355,696	7,651,387	8,415,081	10,977,500	3,965,240	8,294,826	11,870,615	8.14%

2026 homes total 51

2027 new homes 55

15 New Homes on East

HYRUM CITY GENERAL FUND
2026-27
BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2026	2027	PERCENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
4110	Council	40,679	39,456	39,567	47,250	18,613	41,760	44,270	-6.31%
4120	J.P. Court	120,257	77,628	90,213	134,100	52,009	108,224	108,450	-19.13%
4130	Mayor	28,551	10,047	9,864	30,050	5,480	12,277	27,250	-9.32%
4140	Administration	205,185	160,667	195,353	257,000	106,262	215,486	261,500	1.75%
4150	Non-Departmental	14,623	15,096	13,647	18,700	14,829	19,043	19,350	3.48%
4160	General Buildings	270,213	152,614	150,019	1,029,600	57,505	315,956	525,600	-48.95%
4170	Election	128	23,232	-	29,000	24,803	24,803	500	-98.28%
4180	Planning & Zoning	68,524	122,523	160,038	434,500	185,730	365,753	421,950	-2.89%
4210	Law Enforcement	295,254	295,254	295,254	315,900	157,920	315,900	338,400	7.12%
4212	Emergency Management S	162,075	156,239	184,700	205,700	95,601	204,517	103,800	-49.54%
4215	First Responders	23,600	38,407	46,492	62,100	45,827	65,403	1,262,600	1933.17%
4220	Fire Department	122,564	293,535	219,408	593,460	451,288	602,840	469,000	-20.97%
4253	Animal Control	40,534	22,634	20,811	53,670	11,345	24,985	55,520	3.45%
4410	Roads	1,458,336	2,170,631	2,357,534	3,173,400	1,841,731	2,474,381	3,057,400	-3.66%
4420	Solid Waste	935,998	922,777	1,002,295	1,112,000	461,724	1,053,965	1,175,000	5.67%
4440	Shop	32,730	77,966	5,200	28,400	6,972	26,229	13,950	-50.88%
4510	Parks	732,920	775,662	1,091,055	1,705,400	782,719	1,577,598	1,897,100	11.24%
4550	Engineering	44,368	26,804	58,559	113,000	30,244	84,832	110,900	-1.86%
4561	Recreation	38,122	48,579	87,837	204,720	86,226	182,547	309,020	50.95%
4562	Museum	105,447	102,811	96,425	124,950	56,997	117,425	134,800	7.88%
4563	Youth Council	11,026	9,095	11,609	11,550	2,182	9,550	11,550	0.00%
4564	Senior Citizens	130,877	118,602	116,203	156,700	59,298	141,205	164,500	4.98%
4580	Library	402,261	405,042	415,380	468,000	233,541	461,363	632,155	35.08%
4590	Cemetery	575,120	176,178	120,952	155,900	80,521	188,913	161,550	3.62%
4620	Community Progress	413,212	375,716	424,880	512,450	316,278	533,092	564,500	10.16%
4700	Contribution-Debt Service	-	-	-	-	-	-	-	0.00%
4800	Contribution-Capital Projec	-	-	-	-	-	312,699	-	0.00%
4900	Transfer to Enterprise Func	-	510,032	510,032	-	-	-	-	0.00%
5000	Transfer to Electric Fund	1,500,000	-	-	-	-	-	-	0.00%
Total GF Expenditures		7,772,604	7,127,227	7,723,327	10,977,500	5,185,645	9,480,746	11,870,615	8.14%
Surplus		583,092	524,160	691,754	-	(1,220,405)	(1,185,920)	-	0.00%
Totals		8,355,696	7,651,387	8,415,081	10,977,500	3,965,240	8,294,826	11,870,615	8.14%

CITY COUNCIL

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	30,000	30,000	30,000	33,000	15,000	30,000	30,000	-9.09%
130	Employee benefits	2,891	2,641	2,295	3,100	1,148	3,100	3,100	0.00%
230	Travel & meetings	7,343	6,307	6,445	10,000	1,729	7,500	10,000	0.00%
510	Insurance	404	415	532	550	560	560	570	3.64%
610	Miscellaneous	41	94	295	600	177	600	600	0.00%
Total Council		40,679	39,457	39,567	47,250	18,613	41,760	44,270	-6.31%

J.P. COURT

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	82,570	49,908	60,161	96,300	35,912	70,000	69,000	-28.35%
115	Overtime	-	-	-	100	-	100	1,000	900.00%
130	Employee benefits	19,985	8,803	9,298	12,300	2,958	10,500	10,500	-14.63%
210	Books, subs & memberships	119	1,069	1,148	1,400	145	1,205	1,400	0.00%
230	Travel & training	3,208	2,149	1,840	4,000	1,516	4,000	4,000	0.00%
240	Office supplies & expense	1,356	1,911	1,053	1,500	1,066	2,150	1,500	0.00%
250	Equipment supplies & maint	4,069	823	2,031	2,400	949	2,400	2,400	0.00%
280	Telephone	520	365	220	1,000	100	250	1,000	0.00%
310	Attorney fees	-	-	1,450	-	1,634	2,000	2,000	0.00%
510	Insurance	807	829	1,063	1,100	1,119	1,119	1,150	4.55%
610	Miscellaneous supplies	-	-	314	-	-	500	500	0.00%
620	Witness, jury & bailiff fees	7,622	11,771	11,636	14,000	6,610	14,000	14,000	0.00%
740	Equipment	-	-	-	-	-	-	-	0.00%
Total J.P. Court		120,256	77,628	90,214	134,100	52,009	108,224	108,450	-19.13%

MAYOR

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2026	2027	PERCENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	21,165	5,136	5,428	18,400	2,820	6,000	19,600	6.52%
130	Employee benefits	2,573	591	566	5,600	308	1,000	1,600	-71.43%
210	Books, subs & memberships	350	350	350	500	-	500	500	0.00%
230	Travel & meetings	4,189	3,655	3,087	4,500	1,314	3,644	4,500	0.00%
240	Office supplies & expense	44	38	68	100	38	100	100	0.00%
280	Telephone	10	30	30	50	-	-	50	0.00%
510	Insurance	213	218	280	300	294	294	300	0.00%
610	Miscellaneous	7	29	55	600	705	739	600	0.00%
	Total Mayor	28,551	10,047	9,864	30,050	5,480	12,277	27,250	-9.32%

ADMINISTRATION

BUDGET EXPENSE APPROPRIATIONS									
CODE		2023	2024	2025	2026	2026	2026	2027	PERCENT
4140	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	101,258	63,397	68,858	134,900	46,467	94,000	128,500	-4.74%
115	Overtime	2,554	5,004	7,145	6,000	3,607	7,500	6,000	0.00%
130	Employee Benefits	39,172	24,550	22,662	32,200	15,306	31,000	42,000	30.43%
210	Books, subs & memberships	398	345	555	1,000	360	700	1,000	0.00%
220	Public notices	213	39	551	1,000	-	500	500	-50.00%
230	Travel & training	2,177	1,684	4,581	2,500	2,831	4,700	4,500	80.00%
240	Office supplies & expense	7,386	7,208	9,387	6,500	3,037	6,200	6,500	0.00%
250	Equipment supplies & maint	4,441	4,357	6,329	6,500	1,704	6,500	6,500	0.00%
280	Telephone	2,107	2,275	2,919	2,500	1,417	2,900	3,000	20.00%
285	Internet service			-	1,000	-	-	-	-100.00%
310	Professional services/Attorney	42,324	49,171	67,180	60,000	28,862	58,500	60,000	0.00%
510	Insurance & bonds	1,794	1,842	2,363	2,400	2,486	2,486	2,500	4.17%
610	Miscellaneous	1,362	795	2,824	500	185	500	500	0.00%
740	Equipment	-	-	-	-	-	-	-	0.00%
	Total Administration	205,186	160,667	195,354	257,000	106,262	215,486	261,500	1.75%

NON-DEPARTMENTAL

BUDGET EXPENSE APPROPRIATIONS									
CODE		2023	2024	2025	2026	2026	2026	2027	PERCENT
4150	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
210	Memberships	4,902	5,735	6,240	6,500	6,634	6,634	7,000	7.69%
220	Public notices	4,720	4,181	6,407	7,000	2,902	7,056	7,000	0.00%
310	Professional services	5,000	5,181	1,000	5,000	5,000	5,060	5,000	0.00%
510	Insurance & bonds	-	-	-	200	293	293	350	75.00%
Total Non-Departmental		14,622	15,097	13,647	18,700	14,829	19,043	19,350	3.48%

GENERAL BUILDINGS

BUDGET EXPENSE APPROPRIATIONS									
CODE		2023	2024	2025	2026	2026	2026	2027	PERCENT
4160	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	13,356	10,270	13,175	42,400	17,065	35,000	31,000	-26.89%
115	Overtime	6	-	-	-	63	200	1,000	0.00%
120	Seasonal Employees	-	-	-	-	-	-	-	0.00%
130	Employee benefits	4,562	2,956	1,514	16,700	7,133	15,000	12,500	-25.15%
250	Equipment supplies & maint	1,989	363	82	2,000	230	500	2,000	0.00%
260	Bldg & grnds supplies & maint	28,403	29,523	25,541	35,000	16,711	39,988	45,000	28.57%
261	CVC/Elite hall cleaning	-	-	-	-	-	-	-	0.00%
270	Utilities	4,552	7,218	7,045	13,000	1,432	7,275	13,000	0.00%
280	Telephone	-	-	-	-	-	-	-	0.00%
310	Contract Services	-	1,014	3,008	6,000	1,065	3,000	6,000	0.00%
510	Insurance	12,026	8,162	10,470	10,500	11,012	11,012	11,100	5.71%
610	Miscellaneous supplies	85	9	105	1,000	59	116	1,000	0.00%
620	Miscellaneous services	360	2,187	4,350	3,000	2,735	3,865	3,000	0.00%
720	Building Improvements	204,874	90,912	84,729	900,000	-	200,000	400,000	-55.56%
740	Equipment	-	-	-	-	-	-	-	0.00%
	Total General Buildings	270,213	152,614	150,019	1,029,600	57,505	315,956	525,600	-48.95%

720 Elite Hall Remodel \$350,000
 Civic Center \$50,000

ELECTIONS

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
220	Public notices	128	53	-	500	-		500	0.00%
240	Election supplies	-	23,179	-	25,000	24,803	24,803	-	-100.00%
620	Election services	-	-	-	3,500	-		-	-100.00%
	Total Election	128	23,232	-	29,000	24,803	24,803	500	-98.28%

PLANNING COMMISSION

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salary & wages	44,486	41,494	72,537	158,600	72,277	117,536	181,000	14.12%
115	Overtime		849	5,970	2,000	9,874	17,941	21,000	950.00%
130	Employee benefits	15,504	16,244	29,612	75,000	33,963	51,310	81,000	8.00%
210	Books, subs & memberships	-	-	920	1,000	-	950	1,000	0.00%
220	Public notices	35	39	628	1,000	384	384	1,000	0.00%
230	Travel & training	1,563	2,205	1,456	3,000	653	2,886	3,000	0.00%
240	Office supplies & expense	157	142	534	200	156	274	200	0.00%
250	Equipment supplies & maint	1,559	1,542	4,835	2,000	998	1,332	2,000	0.00%
280	Telephone	691	539	624	800	347	640	800	0.00%
310	Professional services	3,862	58,784	34,172	190,000	66,154	171,576	130,000	-31.58%
510	Insurance	667	685	879	900	924	924	950	5.56%
610	Miscellaneous	-	-	9	-	-	-	-	0.00%
740	Equipment	-	-	7,862	-	-	-	-	0.00%
Total Planning Commission		68,524	122,523	160,038	434,500	185,730	365,753	421,950	-2.89%

LAW ENFORCEMENT

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2026	2027	PERCENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
310	Contract services	295,254	295,254	295,254	315,900	157,920	315,900	338,400	7.12%
311	Liquor patrol	-	-	-	-	-	-	-	0.00%
Total Law Enforcement		295,254	295,254	295,254	315,900	157,920	315,900	338,400	7.12%

EMERGENCY MANAGEMENT SERVICES

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Salary & Wages	854	-	-	5,900	-	3,000	-	-100.00%
130	Employee Benefits	104	-	-	1,000	-	1,000	-	-100.00%
220	Public Notices	-	-	-	100	-	100	100	0.00%
230	Travel & training	3,506	2,471	627	1,000	-	1,000	1,000	0.00%
240	Office supplies & expense	-	28	-	200	15	150	200	0.00%
250	Equipment supplies & maint	2,421	1,777	4,360	2,100	3,881	3,881	2,100	0.00%
310	Professional Services	155,056	150,525	179,379	190,000	91,519	190,000	100,000	-47.37%
510	Insurance	134	138	177	200	186	186	200	0.00%
610	Miscellaneous	-	-	156	200	-	200	200	0.00%
740	Equipment	-	1,301	-	5,000	-	5,000	-	-100.00%
	Total	162,075	156,240	184,699	205,700	95,601	204,517	103,800	-49.54%

FIRST RESPONDERS

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salary & wages	7,758	23,136	22,533	30,000	30,128	31,465	517,500	1625.00%
116	Standby Time	-	-	-	-	1,213	2,426	30,000	0.00%
130	Employee benefits	1,152	2,607	1,367	2,800	2,398	5,000	242,000	8542.86%
210	Books, subs & memberships	-	-	-	200	-	100	200	0.00%
230	Travel & training	8,150	2,832	7,576	10,800	4,527	9,500	10,000	-7.41%
240	Office supplies & expense	65	-	-	150	-	150	500	233.33%
250	Equipment supplies & maint	2,537	205	6,820	6,500	2,879	6,000	40,000	515.38%
280	Telephone	180	-	-	1,200	140	600	7,400	516.67%
310	Professional services	190	190	199	300	80	300	53,000	17566.67%
510	Insurance	3,569	3,665	4,701	4,750	4,462	4,462	10,000	110.53%
610	Miscellaneous	-	-	339	400	-	400	2,000	400.00%
740	Equipment	-	5,773	2,958	5,000	-	5,000	350,000	6900.00%
Total First Responders		23,601	38,408	46,493	62,100	45,827	65,403	1,262,600	1933.17%

740 Monitors \$100,000

Ambulance and Equipment \$250,000

FIRE DEPARTMENT

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2026	2027	PERCENT
4220		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	38,134	39,432	65,200	80,000	90,872	93,879	201,000	151.25%
116	On-Call	-	-	-	-	13,861	18,775	20,000	0.00%
130	Employee benefits	3,915	3,143	5,345	7,500	8,012	8,388	97,000	1193.33%
210	Books, subs & memberships	372	1,076	1,569	1,000	1,098	1,647	1,000	0.00%
220	Public notices	-	-	-	-	-	-	-	0.00%
230	Travel & training	7,950	14,076	12,567	15,000	12,124	26,945	15,000	0.00%
240	Office supplies & expense	547	102	118	500	149	220	500	0.00%
250	Equipment supplies & maint	32,540	40,340	41,419	30,000	13,865	28,000	83,000	176.67%
260	Building maintenance	2,085	6,606	2,433	2,500	1,899	3,888	2,500	0.00%
270	Utilities	14,260	9,300	2,442	9,000	1,216	6,180	4,000	-55.56%
280	Telephone	3,112	1,382	661	2,500	1,540	3,500	3,500	40.00%
285	Internet service	-	-	-	1,600	-	-	5,000	212.50%
310	Professional services	1,620	59,320	52,745	200,000	84,649	171,347	10,000	-95.00%
510	Insurance	17,026	17,483	22,427	22,500	24,078	24,078	25,000	11.11%
610	Miscellaneous	1,002	518	1,741	1,500	596	1,500	1,500	0.00%
720	Building improvements	-	-	-	-	-	-	-	0.00%
740	Equipment	-	100,756	10,743	219,860	197,329	214,493	-	-100.00%
Total Fire Department		122,563	293,534	219,410	593,460	451,288	602,840	469,000	-20.97%

ANIMAL CONTROL

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	30,107	18,575	17,981	39,700	9,856	20,500	41,000	3.27%
130	Employee benefits	2,871	1,635	1,375	3,450	754	2,000	4,000	15.94%
210	Memberships	-	-	-	80	-	80	80	0.00%
220	Public notices	-	-	-	100	-	100	100	0.00%
230	Travel & training	3,752	560	-	3,500	-	100	3,500	0.00%
250	Equipment supplies & maint	8	99	226	1,000	-	500	1,000	0.00%
260	Pound Equ	-	-	-	-	-	-	-	0.00%
270	Utilities	-	-	-	-	-	-	-	0.00%
280	Telephone	640	560	480	1,000	240	640	1,000	0.00%
310	Professional services	2,583	80	-	3,500	-	250	3,500	0.00%
480	Special departmental supplies	215	256	277	350	-	310	350	0.00%
510	Insurance	357	367	470	500	495	495	500	0.00%
610	Miscellaneous	-	289	-	-	-	-	-	0.00%
620	Miscellaneous services	-	214	-	490	-	10	490	0.00%
720	Buildings	-	-	-	-	-	-	-	0.00%
740	Equipment	-	-	-	-	-	-	-	0.00%
Total Animal Control		40,533	22,635	20,809	53,670	11,345	24,985	55,520	3.45%

ROADS

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	94,658	95,025	58,448	97,000	39,529	85,000	109,000	12.37%
115	Overtime	17,564	16,512	11,761	10,000	1,659	4,131	10,000	0.00%
120	Seasonal/temporary employees	6,179	-	-	9,000	-	-	41,000	355.56%
130	Employee benefits	42,545	41,956	23,790	36,800	15,257	25,970	54,500	48.10%
230	Travel & training	129	-	-	2,000	-	1,100	2,000	0.00%
240	Office supplies & expense	-	35	-	100	-	95	100	0.00%
250	Equipment supplies & maint	54,788	48,567	68,040	45,000	24,196	39,129	45,000	0.00%
260	Bldg & grounds sup & maint	5,110	1,010	2,499	5,000	1,130	1,430	5,000	0.00%
270	Utilities	-	-	-	-	-	-	-	0.00%
280	Telephone	693	691	525	800	368	736	800	0.00%
310	Professional services	34	45,592	25,853	2,500	6,411	7,871	8,000	220.00%
410	Road construction & maint	70,824	136,166	123,418	70,000	104,957	165,185	70,000	0.00%
420	Storm Drain	-	-	-	-	-	-	-	0.00%
450	Public safety supplies	69,123	54,430	13,352	60,000	1,139	26,461	60,000	0.00%
480	Sidewalk construction & maint	226,630	155,328	122,673	615,000	256,681	600,000	385,000	-37.40%
481	Street tree maintenance	16,887	49,202	44,215	100,000	31,827	63,654	10,000	-90.00%
482	Curb & gutter const & maint	7,021	24,748	136,402	100,000	76,623	89,824	100,000	0.00%
510	Insurance	11,132	11,432	14,664	14,700	15,984	15,984	16,000	8.84%
610	Miscellaneous supplies	48	-	75	500	-	75	500	0.00%
620	Miscellaneous services	-	-	-	-	-	-	-	0.00%
710	Land	-	-	-	-	-	-	525,000	0.00%
720	Buildings	-	-	592,072	525,000	-	-	-	-100.00%
730	Park Improvements	-	-	-	-	-	-	-	0.00%
740	Equipment	68,952	322,287	550,102	340,000	305,527	305,527	3,000	-99.12%
750	Other improvements	766,019	1,167,652	569,645	1,140,000	960,443	1,049,709	1,612,500	41.45%
Total Roads		1,458,336	2,170,633	2,357,534	3,173,400	1,841,731	2,481,881	3,057,400	-3.66%

740 New Mower \$3,000

740 Road Rebuild 200 South (Center-100 East) \$60,000

Road Rebuild 400 East (Main-100 North) \$60,000

Road Rebuild 200 East (100-300 S) \$65,000

Slurry Seal \$90,000

Truck Route 700 N (900 W-200 W) Phase 1 \$769,000

School Zone Signs Canyon Elementary \$40,000

2 VMS boards for traffic control and emergency response \$35,000

Little Feeder Walking Trail on 500 W \$300,000

Fire station swell/Public works yard \$250,000 Move to 27-28

Canyon parking Lot \$175,000

Elite hall Camera \$18,500

480 Sidewalk 200N (400 W-Salt Hollow Park) \$150,000

Sidewalk Grinding \$35,000

Sidewalk Replacement \$200,000

SOLID WASTE COLLECTION

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
240	Office supplies & expense	187	54	73	1,000	16	750	1,000	0.00%
310	Contract services	930,924	913,192	993,453	1,100,000	461,708	1,042,215	1,159,000	5.36%
311	Community clean-up	4,887	9,532	8,770	11,000	-	11,000	15,000	36.36%
	Total Solid Waste	935,998	922,778	1,002,296	1,112,000	461,724	1,053,965	1,175,000	5.67%

SHOP

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2026	2027	PERCENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	12,620	15,452	-	-	-	-	-	0.00%
115	Overtime	-	-	-	-	-	-	-	0.00%
130	Employee benefits	8,125	8,894	-	-	-	-	-	0.00%
250	Equipment supplies & maint	10,053	11,206	4,234	11,000	5,779	8,212	11,500	4.55%
280	Telephone	75	78	-	600	-	568	600	0.00%
480	Special dept. supplies	1,289	799	270	1,000	462	1,642	1,000	0.00%
510	Insurance	528	542	696	700	732	732	750	7.14%
610	Miscellaneous	40	-	-	100	-	75	100	0.00%
740	Equipment	-	40,996	-	15,000	-	15,000	-	-100.00%
Total Shop		32,730	77,967	5,200	28,400	6,972	26,229	13,950	-50.88%

PARKS

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	141,579	162,202	218,240	151,300	75,238	155,000	200,000	32.19%
115	Overtime	12,468	9,395	9,330	4,000	4,729	10,000	10,000	150.00%
120	Seasonal/temporary employees	48,707	45,944	34,303	50,000	25,711	52,000	55,000	10.00%
130	Employee benefits	87,901	89,254	74,704	90,500	42,894	88,000	89,500	-1.10%
230	Travel & training	-	200	1,393	1,500	88	1,000	1,500	0.00%
250	Equipment supplies & maint	25,683	19,820	22,864	23,700	8,342	17,500	23,700	0.00%
252	Clothing and PPC	-	736	1,177	1,300	120	1,300	1,300	0.00%
260	Bldg & grnds supplies & maint	71,278	58,980	86,223	70,000	68,168	111,008	125,000	78.57%
280	Telephone	991	869	461	1,200	720	1,500	1,200	0.00%
310	Professional services	42,266	89,612	89,962	75,000	62,075	114,008	115,000	53.33%
510	Insurance	8,960	8,775	11,256	11,000	11,839	11,839	12,000	9.09%
610	Miscellaneous supplies	310	194	970	400	-	150	400	0.00%
620	Miscellaneous services	-	-	-	500	-	150	500	0.00%
720	Buildings	20,666	-	-	-	-	-	-	0.00%
730	Park improvements	129,341	148,356	450,039	1,225,000	482,796	1,014,143	1,227,000	0.16%
740	Equipment	142,770	141,325	90,132	-	-	-	35,000	0.00%
Total Parks		732,920	775,662	1,091,054	1,705,400	782,719	1,577,598	1,897,100	11.24%

730 One set of ten row bleachers for softball field \$ 740 Ventrac leaf and arator attachments \$35,000
 Playground for East Park \$250,000
 Benches for Libbie Springs Park and non profit trail/park \$26,000
 Install and fix drinking fountains on restrooms \$20,000
 Relandscape / sprinkler system at the dog park \$300,000
 Top dress all grass at Blacksmith Fork Park \$50,000
 Flag pole Hornets soft ball field \$6,000
 Cameras for all parks \$25,000
 AJ Park replace all playground equipment \$400,000
 Rearrange fencing and replace gates rodeo arena \$50,000

ENGINEERING

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salary & wages	24,178	13,877	28,432	56,700	15,319	32,000	47,000	-17.11%
115	Overtime	-	340	2,201	2,000	1,379	2,255	2,000	0.00%
130	Employee benefits	8,614	5,085	12,179	13,500	6,802	13,748	21,000	55.56%
210	Book subs & membership	-	-	626	1,500	-	626	1,500	0.00%
230	Travel & meetings	1,182	1,085	443	1,500	1,196	1,759	1,500	0.00%
240	Office supplies & expense	203	100	-	100	80	96	100	0.00%
250	Equipment supplies & maint	4,820	4,355	10,035	5,000	478	2,378	5,000	0.00%
280	Telephone	616	314	373	700	199	479	700	0.00%
310	Professional services	3,264	150	2,350	30,000	2,770	29,471	30,000	0.00%
510	Insurance	1,491	1,497	1,920	1,950	2,020	2,020	2,100	7.69%
610	Miscellaneous	-	-	-	50	-	-	-	-100.00%
740	Equipment	-	-	-	-	-	-	-	0.00%
Total Engineering		44,368	26,803	58,559	113,000	30,244	84,832	110,900	-1.86%

RECREATION

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salary and wages	-	-	22,750	82,600	45,929	94,000	125,000	51.33%
120	Seasonal/temporary employees	5,811	4,411	17,523	10,000	1,773	4,000	10,000	0.00%
130	Employee benefits	560	388	12,382	45,100	23,988	49,000	54,000	19.73%
220	Public notices	115	-	-	220	43	220	220	0.00%
230	Travel	-	-	95	1,000	-	500	1,000	0.00%
240	Office supplies & expense	115	-	72	1,000	44	500	1,000	0.00%
250	Equipment supplies & maint	1,824	3,167	11,949	11,000	1,720	4,000	11,000	0.00%
280	Telephone	-	-	-	-	210	-	-	0.00%
310	Professional Services							50,000	
480	Special departmental supplies	7,013	18,714	75	24,000	1,740	8,500	24,000	0.00%
481	Field preparation supplies	16,401	9,080	9,304	10,000	-	5,000	5,000	-50.00%
510	Insurance	2,263	2,324	4,800	3,000	5,827	5,827	3,000	0.00%
609	Tournament/league registrations	-	-	2,981	1,000	-	-	1,000	0.00%
610	Miscellaneous supplies	-	-	-	800	507	1,000	8,800	1000.00%
620	Misc services (ump fees)	4,020	3,120	1,319	15,000	4,445	10,000	15,000	0.00%
740	Equipment supplies & maint	-	7,375	4,589	-	-	-	-	0.00%
Total Recreation		38,122	48,579	87,839	204,720	86,226	182,547	309,020	50.95%

MUSEUM

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2027	PERCENT	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Salary & Wages	55,461	60,885	64,018	90,300	37,732	77,500	95,000	5.20%
130	Employee Benefits	11,232	12,594	11,857	13,000	6,849	14,500	15,000	15.38%
210	Books, subscrip & memberships	523	488	818	650	567	1,000	700	7.69%
220	Museum promotion	985	1,174	1,617	1,000	365	1,000	1,200	20.00%
230	Travel	10,182	10,504	5,669	5,000	4,722	9,500	7,000	40.00%
240	Office supplies	509	357	508	600	145	500	700	16.67%
250	Equipment, supplies & maint	1,078	439	726	750	955	2,000	850	13.33%
260	Bldg & grnds supp & maint	360	207	275	100	449	1,000	150	50.00%
280	Telephone	572	624	728	650	730	1,500	800	23.08%
310	Contract services	-	-	39	-	125	500	-	0.00%
480	Museum artifacts & materials	607	381	1,152	1,000	238	500	1,000	0.00%
510	Insurance	668	686	879	900	925	925	900	0.00%
610	Miscellaneous	4,006	2,883	2,503	1,000	456	1,000	1,500	50.00%
720	Building Improvements	19,264	11,589	5,636	10,000	2,738	6,000	10,000	0.00%
740	Equipment	-	-	-	-	-	-	-	0.00%
Total Museum		105,447	102,811	96,425	124,950	56,997	117,425	134,800	7.88%

720 Building Improvements \$10,000

YOUTH COUNCIL

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
210	Memberships	-	-	-	50	-	50	50	0.00%
230	Travel & training	4,286	3,823	3,664	5,000	58	4,000	5,000	0.00%
250	Equipment & supplies	1,045	37	463	1,000	444	1,000	1,000	0.00%
610	Miscellaneous supplies	5,696	5,236	7,481	5,000	1,680	4,000	5,000	0.00%
620	Miscellaneous services	-	-	-	500	-	500	500	0.00%
Total Youth Council		11,027	9,096	11,608	11,550	2,182	9,550	11,550	0.00%

SENIOR CITIZENS

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2026	2027	PERCENT
4564		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries	55,988	53,087	56,933	73,900	36,969	76,000	85,600	15.83%
115	Overtime	-	-	-	1,000	-	-	1,000	0.00%
130	Employee benefits	13,260	12,898	10,763	12,900	6,674	14,000	14,000	8.53%
220	Public notices	-	-	-	400	-	250	400	0.00%
230	Travel & training	1,965	1,275	2,410	7,500	942	4,000	7,500	0.00%
240	Office supplies	649	261	243	500	76	2,000	500	0.00%
250	Equipment supplies & maint	6,707	1,284	4,857	4,000	261	2,000	4,000	0.00%
260	Bldg & grnds supplies & maint	2,274	3,882	3,326	3,000	390	2,000	3,000	0.00%
270	Utilities	2,371	2,365	1,157	2,500	252	1,500	2,500	0.00%
280	Telephone	692	569	633	1,000	409	1,000	1,000	0.00%
285	Internet service	2,575	2,554	1,728	1,500	450	1,000	1,500	0.00%
480	Food Cost	11,922	9,580	3,434	10,000	1,155	2,500	10,000	0.00%
510	Insurance	4,659	4,784	6,137	6,500	6,455	6,455	6,500	0.00%
610	Miscellaneous supplies	22,641	8,708	13,756	12,000	4,362	10,500	12,000	0.00%
620	Miscellaneous services	2,699	1,769	5,759	6,000	905	4,000	6,000	0.00%
720	Buildings	2,475	15,586	5,067	14,000	-	14,000	9,000	-35.71%
740	Equipment	-	-	-	-	-	-	-	0.00%
		130,877	118,602	116,203	156,700	59,298	141,205	164,500	4.98%

720 Replace old ovens \$4,000
 Electrical & lighting upgrade \$5,000

LIBRARY

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2026	2027	PERCENT
4580		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	206,990	214,984	212,120	262,500	113,496	235,000	289,700	10.36%
115	Overtime	-	-	163	300	-	300	1,000	233.33%
130	Employee benefits	36,345	39,234	54,331	60,800	33,464	67,500	74,000	21.71%
210	Books, subs & memberships	1,857	2,567	2,811	3,000	1,350	3,000	3,000	0.00%
220	Library promotion	7,885	8,971	5,242	8,000	3,660	8,000	10,155	26.94%
230	Travel	1,499	1,923	1,622	1,500	-	1,500	1,500	0.00%
240	Office supplies	8,210	10,128	7,933	7,000	4,440	7,000	7,000	0.00%
250	Equipment supplies & maint	11,316	13,495	12,058	10,000	11,197	23,000	20,000	100.00%
260	Buildings & grounds sup & maint	36,632	28,719	28,497	20,000	13,280	20,000	20,000	0.00%
270	Utilities	10,994	10,110	6,949	10,000	1,567	10,000	10,000	0.00%
280	Telephone	2,253	2,311	2,990	3,000	2,001	3,000	3,000	0.00%
285	Internet	573	1,823	1,211	1,000	465	1,300	1,000	0.00%
310	Professional services	238	524	2,848	2,700	1,065	2,700	2,700	0.00%
480	Library books & materials	32,782	35,331	30,767	35,000	14,463	35,000	35,000	0.00%
481	Library tapes	7,229	7,870	8,660	10,000	7,069	10,000	25,000	150.00%
510	Insurance	13,109	13,462	17,269	17,300	18,163	18,163	18,500	6.94%
609	State Grant	11,147	836	6,688	6,500	-	6,500	6,500	0.00%
610	Miscellaneous supplies	-	117	95	500	18	500	500	0.00%
620	Miscellaneous services	107	50	-	500	14	500	500	0.00%
740	Equipment	13,096	12,588	13,127	8,400	7,830	8,400	103,100	1127.38%
Total Library		402,262	405,043	415,381	468,000	233,541	461,363	632,155	35.08%

740 Floor Scrubber \$3,100
 Library Flat Roof \$100,000

CEMETERY

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salary & wages	17,856	21,357	16,424	24,000	12,850	26,000	20,500	-14.58%
115	Overtime	3,402	3,108	3,055	3,000	2,483	5,000	5,000	66.67%
120	Seasonal/temporary employees	-	-	-	10,000	-	5,000	10,000	0.00%
130	Employee benefits	12,151	12,878	7,235	12,900	6,635	13,500	4,600	-64.34%
240	Office supplies & expense	14	-	-	300	-	300	300	0.00%
250	Equipment supplies & maint	7,669	1,925	1,256	7,000	643	4,000	7,000	0.00%
260	Bldg & grnds supplies & maint	1,007	15,001	13,682	6,000	7,916	16,000	6,000	0.00%
280	Telephone	100	123	225	150	152	500	150	0.00%
310	Contract Services	30,500	55,122	46,146	55,000	40,800	81,000	65,000	18.18%
510	Insurance	1,525	1,566	2,009	2,050	2,113	2,113	2,500	21.95%
610	Miscellaneous	300	400	17	500	17	500	500	0.00%
720	Building improvements	450,597	-	-	-	-	-	-	0.00%
730	Cemetery improvements	-	57,701	30,904	35,000	6,912	35,000	40,000	14.29%
740	Equipment	50,000	6,998	-	-	-	-	-	0.00%
	Total Cemetery	575,121	176,179	120,953	155,900	80,521	188,913	161,550	3.62%

730 New Ribbon Curb with Survey Markers at Intersection \$40,000

COMMUNITY PROGRESS

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
210	Night Out Against Crime	820	1,040	1,155	1,200	1,833	1,833	2,000	66.67%
211	Easter Egg Hunt	1,216	1,652	1,657	1,200	-	2,000	2,000	66.67%
212	Business Conference	-	-	-	-	-	-	-	0.00%
220	Holiday at Hardware	705	2,044	1,156	2,000	1,772	2,000	2,000	0.00%
240	Photography & scrapbook	-	1,191	-	600	-	600	1,000	66.67%
250	Parade float supplies & pull	63	319	42	1,000	-	1,000	1,000	0.00%
311	CDBG grant	-	-	-	-	-	-	-	0.00%
510	Insurance	315	323	414	450	436	436	500	11.11%
610	Miscellaneous supplies	440	1,956	826	3,000	-	3,000	3,000	0.00%
611	July 4th celebration	9,033	19,555	19,554	30,000	17,430	25,000	30,000	0.00%
612	Hyrum Royalty Pageant	4,244	(965)	-	-	-	-	-	0.00%
613	Fair booth	-	-	-	-	-	-	-	0.00%
614	Mass Transit	311,814	279,458	312,888	340,000	194,049	359,223	360,000	5.88%
615	Kilgore Tax Reimbursement	82,184	67,144	85,139	130,000	100,457	155,000	160,000	23.08%
620	Miscellaneous services	380	-	-	1,000	300	1,000	1,000	0.00%
621	Hyrum Hornets	2,000	2,000	2,000	2,000	-	2,000	2,000	0.00%
622	CARES Act	-	-	-	-	-	-	-	0.00%
623	Covid Reco	-	-	-	-	-	-	-	0.00%
720	ARPA	-	-	-	-	-	-	-	0.00%
Total Community Progress		413,214	375,717	424,831	512,450	316,278	553,092	564,500	10.16%

CARES ACT TRANSFER

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
921	Contribution-Capital Projects	-	510,032	-	-	-	-	-	0.00%
	Total Capital Projects	-	510,032	-	-	-	-	-	0.00%

CAPITAL PROJECTS EXPENSE

BUDGET EXPENSE APPROPRIATIONS

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
921	Contribution-Capital Projects	1,500,000	-	700,000	-	-	-	-	0.00%
	Total Capital Projects	1,500,000	-	700,000	-	-	-	-	0.00%

CAPITAL PROJECTS FUND

BUDGET ITEM APPROPRIATIONS

CAPITAL PROJECT REVENUES

ACCT NO.	DESCRIPTION	2023	2024	2025	2026	2026	2026	2027	PERCENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
45-3341	Grants for Park/Trails	-	-	-	-	-	-	-	0.00%
45-3342	Gen Fund Transfer	1,500,000	-	700,000	-	-	-	-	0.00%
45-3490	Mis. Donations	350,000	271,000	-	-	-	-	-	0.00%
45-3620	Interest Earnings	30,685	89,293	40,590	38,000	11,106	17,445	2,500	-93.42%
45-3630	Contribution - Library Founda	-	-	-	-	-	-	-	0.00%
45-3640	Gen Fund trans misc. revenu	-	-	-	-	-	-	-	0.00%
45-3830	Loan From - Electric Utilities	-	-	-	-	-	-	-	0.00%
45-3831	County rent on fire station	-	-	-	-	-	-	-	0.00%
45-3838	Gen Fund trans	-	-	-	-	-	-	-	0.00%
45-3839	City Hall Gen Fund Transfer	-	-	-	-	-	312,699	-	0.00%
45-3340	General Fund Transfer	-	-	-	-	-	-	-	0.00%
45-3895	Trans from Cap Proj unappro	-	-	-	562,000	-	625,424	-	-100.00%
45-3889	Trans from desig fnd - fire en	-	-	-	-	-	-	-	0.00%
45-3896	Trans to desig fnd fire station	-	-	-	-	-	-	-	0.00%
45-3899	Trans to desig fnd City Hall	-	-	-	-	-	-	-	0.00%
Total revenues		1,880,685	360,293	740,590	600,000	11,106	955,568	2,500	-99.58%

CAPITAL PROJECTS EXPENDITURES

DESCRIPTION	2023	2024	2025	2026	2026	2026	2027	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
45-4220-720 New Fire Station	7,800	8,563	-	-	-	-	-	0.00%
45-4220-740 New fire engine	1,734	189,022	485,975	-	-	-	-	0.00%
45-4510-730 Blacksmith Fork Park	1,396,671	684,596	110,011	-	-	-	-	0.00%
45-4510-731 Blacksmith Fork Trail	-	-	-	-	-	-	-	0.00%
45-4510-732 Libbie Springs Park	9,250	-	80,838	600,000	359,906	955,568	-	-100.00%
45-4510-733 East Park	-	-	1,129,468	-	-	-	-	0.00%
Total expenditures	1,415,455	882,181	1,806,292	600,000	359,906	955,568	-	-100.00%

WATER FUND

WATER REVENUES

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2027	PERCENT	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
3711	Metered water sales	1,425,885	1,443,636	1,518,176	1,700,000	807,165	1,656,173	1,700,000	0.00%
3714	New connection fees	41,128	38,584	27,582	34,000	11,448	20,798	23,320	-31.41%
3717	Water Development Fees								
3718	Sale of material		350		1,000			1,000	0.00%
3719	Miscellaneous revenues	6,523	200	1,966	5,000	704	2,670	5,000	0.00%
3721	Interest earnings	112,205	152,535	122,148	125,000	52,059	100,017	94,400	-24.48%
3723	Prof/Loss Sale of fixed Asset				170,000	173,000	173,000		-100.00%
3725	Impact fee - buy-in	16,887	15,652	10,492	13,760	4,747	8,772	9,460	-31.25%
3726	Impact fee - storage	87,497	81,081	54,351	71,280	24,591	45,441	49,005	-31.25%
3727	Impact fee - distribution	139,838	129,584	86,864	113,920	39,302	72,624	78,320	-31.25%
3729	Impact fee - professional sen	1,080	1,001	671	880	304	561	605	-31.25%
3742	Rent Non Operating Property		5,350	17,550	31,800	8,586	23,166	29,160	-8.30%
	Total Water Revenues	1,831,043	1,867,973	1,839,800	2,266,640	1,121,906	2,103,222	1,990,270	-12.19%

Interest based on \$2,276,801.77 @ 4.1453%

2025 total of Homes 51

2026 55 homes for impact fees 55

WATER EXPENDITURES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026	2026	2027	PERCENT
						6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	238,612	251,125	263,404	549,800	165,931	318,430	593,500	7.95%
115	Overtime	8,529	22,287	20,547	6,700	17,087	28,344	25,000	273.13%
116	Standby time	9,770	9,648	12,971	13,400	6,470	13,624	13,500	0.75%
120	Seasonal				14,400			14,400	0.00%
130	Employee benefits	115,593	122,174	127,760	245,200	79,809	147,417	250,000	1.96%
210	Books, subs & memberships	1,324	1,690	1,582	1,700	1,475	1,475	1,700	0.00%
220	Public notices			548	250		175	250	0.00%
230	Travel & training	4,379	1,270	2,109	10,000	1,928	2,994	10,000	0.00%
240	Office supplies & expense	7,110	5,857	9,957	5,000	4,098	9,868	10,000	100.00%
250	Equipment supplies & maint	65,240	45,663	35,568	41,100	54,649	69,384	41,100	0.00%
252	Clothing and PPC		2,915	1,516	6,500	574	2,251	7,150	10.00%
255	Distribution system maint	226,538	116,619	235,505	260,000	160,936	261,462	260,000	0.00%
260	Bldg. & grnds. Supp. & Maint	6,734	12,395	18,760	20,000	10,321	14,563	20,000	0.00%
270	Utilities	127,213	85,649	136,660	120,000	72,761	137,921	140,000	16.67%
280	Telephone	3,514	3,893	5,169	5,000	3,045	5,982	6,000	20.00%
310	Professional services	20,091	40,312	43,499	20,000	33,835	63,093	20,000	0.00%
510	Insurance	12,081	8,219	10,543	10,600	11,829	11,829	12,000	13.21%
610	Miscellaneous supplies	508	424	4	1,000	96	96	1,000	0.00%
720	Buildings		521,855						
740	Equipment	146,178	84,236	267,317	410,000	318,148	318,148		-100.00%
750	New construction	543,108	1,112,272	575,777	935,000	303,108	836,324	1,217,500	30.21%
751	2 MG Water Tank								
810	Debt service - Principal								
820	Debt service - Interest								
830	Bond Issuance cost								
920	Contribution - General Fund								
921	Contribution - Capital Proj								
950	Contributions - restricted FB	139,838	129,584	86,864	113,920	39,302	64,934	113,920	0.00%
Total Water Expenditures		1,676,360	2,578,087	1,856,060	2,789,570	1,285,402	2,308,314	2,757,020	-1.17%
Budgeted reserves		154,683	(710,114)	(16,260)	(522,930)	(163,496)	(205,092)	(766,750)	
Totals		1,831,043	1,867,973	1,839,800	2,266,640	1,121,906	2,103,222	1,990,270	-12.19%

720

255 Water Meters \$75,000

740

Radios \$75,000

750

700 North Truck Routs Line \$110,000
 200 West Steel Line Replacement \$366,000
 Panoramic Drive Lead and Copper \$321,000
 500 West Copper Service Line Replacement \$104,000
 Safty Projects \$6,500
 SCADA Improvements \$30,000
 Backflow Compliance and Inventory \$30,000
 Lead and Copper \$200,000
 40 Year Water Study /Continuation of Inventory \$50,000

WASTEWATER TREATMENT FUND

WASTEWATER TREATMENT REVENUES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
3340	Grants	-	-	-	-	-	-	-	0.00%
3718	Sale of Material	-	-	-	-	-	-	-	0.00%
3731	Sewer service	2,148,507	2,245,634	2,376,818	1,837,500	980,269	2,201,939	2,125,000	15.65%
3736	Sewer line extension fees	-	-	-	-	-	-	-	0.00%
3740	Customer service fees	4,200	4,450	3,104	-	413	717	1,000	0.00%
3741	Interest earnings	129,302	245,953	269,830	200,000	107,561	239,937	231,000	15.50%
3742	Rent from non-op property	17,362	17,362	17,362	-	13,021	17,362	17,400	0.00%
3743	Bond/loan funds	-	-	-	-	-	-	-	0.00%
3744	Miscellaneous revenues	3,442	54,340	2,722	5,000	2,621	1,467,222	5,500	10.00%
3745	Impact fee - buy-in	-	-	-	-	-	-	-	0.00%
3747	Impact fee - collection	42,719	38,804	27,032	-	-	-	-	0.00%
3748	Impact fee - treatment	174,588	166,611	119,190	150,000	50,891	98,043	105,750	-29.50%
3830	Transfer from General Fund	-	-	-	-	-	-	-	0.00%
Total Sewer Revenues		2,520,120	2,773,154	2,816,058	2,192,500	1,154,776	4,025,220	2,485,650	13.37%

Interest based on \$5,573,315.78 @4.1453%
55 new homes

WASTEWATER TREATMENT EXPENDITURES

CODE		2023	2024	2025	2026	2026	2026	2027	PERCENT
5200	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	PROPOSED	OF
						TOTAL	TOTAL	BUDGET	CHANGE
110	Employee salaries & wages	457,662	346,203	355,955	403,000	142,793	306,103	591,000	46.65%
115	Overtime	11,435	22,486	21,413	20,000	14,639	30,068	33,000	65.00%
116	On call pay	9,928	9,513	12,568	15,000	5,399	11,499	15,000	0.00%
120	Seasonal	-	-	-	2,000	-	-	2,000	0.00%
130	Employee benefits	214,928	162,709	169,412	189,000	76,130	158,334	270,500	43.12%
210	Books, subs & memberships	586	517	285	1,000	-	412	1,000	0.00%
220	Public notice	-	-	880	500	-	372	500	0.00%
230	Travel & training	3,451	6,801	5,407	15,000	605	3,117	15,000	0.00%
240	Office supplies & expense	11,501	11,463	9,577	8,000	2,604	6,196	15,000	87.50%
250	Lab supplies	11,030	6,012	10,845	15,000	3,969	8,603	15,000	0.00%
251	Water Reuse	-	-	-	1,000	-	-	-	-100.00%
252	Clothing and PPC	-	2,529	1,699	3,250	1,458	1,716	4,550	40.00%
254	Plant equip supplies & maint	143,411	64,504	162,861	250,000	68,668	189,429	250,000	0.00%
256	MBR cleaning chemicals	18,780	14,433	29,433	50,000	20,815	26,543	32,200	-35.60%
257	Aluminum sulfate	65,179	92,575	76,260	120,000	43,871	92,325	107,484	-10.43%
258	Polymer	-	4,261	12,784	16,000	4,475	13,426	15,000	-6.25%
260	Bldg & grnds supplies & maint	398	2,959	11,938	75,000	4,064	11,026	75,000	0.00%
270	Utilities	266,225	331,273	321,618	340,000	146,208	272,404	340,000	0.00%
280	Telephone	3,017	2,842	5,182	5,000	2,506	5,579	5,500	10.00%
285	Internet service	5,353	5,156	6,520	6,000	2,776	6,637	6,000	0.00%
310	Professional services	51,618	65,693	123,919	250,000	33,744	91,379	250,000	0.00%
311	Pre treatment program	-	-	-	-	-	-	-	0.00%
510	Insurance	24,396	20,865	26,765	26,200	28,151	28,151	29,000	10.69%
610	Miscellaneous	1,173	869	-	2,000	-	98	2,000	0.00%
700	Amortization of bond costs	-	-	397	2,500	-	2,500	2,500	0.00%
740	Equipment	-	-	33,500	70,000	-	50,000	70,000	0.00%
750	New construction	-	111,286	477,551	200,000	-	11,347	200,000	0.00%
752	Reuse Water Pump Station	-	-	-	-	-	-	-	0.00%
753	ARPA Funds	359,950	207,793	-	-	-	-	-	0.00%
810	Debt service-principal bonds	-	-	-	-	-	-	-	0.00%
812	Debt service-wwtp upgrade prin	-	-	44,277	45,100	22,431	45,058	45,900	1.77%
820	Debt service - interest bonds	(8)	(1,025)	-	-	-	-	-	0.00%
822	Debt service - interest wwtp upg	40,837	40,082	39,315	38,550	19,365	38,534	37,800	-1.95%
840	Debt Service Trustee Fees	-	-	-	-	-	-	-	0.00%
841	Cost Of Issuance	-	-	-	-	-	-	-	0.00%
921	Contribution To Sewer Collectio	-	-	-	-	766,839	766,839	-	0.00%
950	Addition to restricted FB	-	-	-	-	-	-	-	0.00%
	Total Sewer Expenditures	1,700,850	1,531,799	1,960,361	2,169,100	1,411,510	2,177,695	2,430,934	12.07%
	Budgeted reserves	819,270	1,241,355	855,697	23,400	(256,734)	1,847,525	54,716	133.83%
	Totals	2,520,120	2,773,154	2,816,058	2,192,500	1,154,776	4,025,220	2,485,650	13.37%

740 New Truck \$70,000
753
750 Premeate pump
Railing and Crain for Headworks \$200,000

ELECTRIC FUND

ELECTRIC REVENUES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026	2026	2027	PERCENT
						6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
3145	Energy sales and use tax		562,071	565,604	600,000	308,989	587,765	610,000	1.67%
3751	Metered energy sales	12,229,463	12,229,463	12,531,683	13,800,000	6,763,992	12,933,629	13,800,000	0.00%
3752	Energy discounts	(71,068)	(84,206)	(158,686)	(160,000)	(41,309)	(212,451)	(200,000)	25.00%
3755	New connection fees	221,168	37,954	55,109	85,000	24,910	41,825	50,000	-41.18%
3757	Sale of materials	300	56,487		16,000		2,500	16,000	0.00%
3758	Miscellaneous revenues	210,859	218,337	1,186,648	255,000	607,562	686,254	300,000	17.65%
3759	Miscellaneous grants								
3761	Interest earnings	81,117	162,230	271,696	254,000	158,091	316,979	320,000	25.98%
3764	Labor			46,688	65,000	39,438	55,625	65,000	0.00%
3765	Equipment			28,725	40,000	18,501	30,071	40,000	0.00%
3766	Materials			575,401	215,000	55,534	152,008	215,000	0.00%
3767	Impact fee - Distribution	170,046	123,525	109,027	101,200	82,121	116,899	100,000	-1.19%
3855	Transfer from General Fund								
3860	Bond Proceeds								
Total Electric Revenues		12,841,885	13,305,861	15,211,895	15,271,200	8,017,829	14,711,104	15,316,000	0.29%

Interest based on \$7,129,709.34@ 4.1453%

2026 51 Homes

ELECTRIC EXPENDITURES

CODE	DESCRIPTION	2023	2024	2025	2026	2026	2027	PERCENT	
5300		ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH	EST	OF	
						TOTAL	PROPOSED	CHANGE	
							BUDGET		
110	Employee salaries & wages	806,991	830,869	880,207	1,290,000	486,613	970,393	1,278,500	-0.89%
115	Overtime	46,411	100,332	43,322	50,000	34,493	57,788	50,000	0.00%
116	Standby time	8,904	9,282	13,111	13,400	6,491	12,893	13,400	0.00%
120	Seasonal/Temporary Employee	4,025	5,087	3,815	20,000		4,309	20,000	0.00%
130	Employee benefits	390,322	402,882	397,967	597,900	226,314	394,640	518,000	-13.36%
210	Books, subs & memberships			448	2,900		117	2,570	-11.38%
220	Public notices			118	250		118	250	0.00%
230	Travel & training	12,567	11,223	15,167	20,000	7,116	15,696	20,000	0.00%
240	Office supplies & expense	8,784	6,815	11,357	10,000	5,623	12,595	12,000	20.00%
250	Equipment supplies & maint	106,615	142,067	79,505	125,000	43,325	83,037	85,500	-31.60%
252	Clothing and PPC		7,921	8,727	9,000	5,602	6,005	9,000	0.00%
255	Generation & dist sys maint	625,024	561,871	(408,576)	800,000	397,688	763,848	820,000	2.50%
256	Tree city/consumer education	63,686	69,359	80,480	100,000		82,337	90,000	-10.00%
257	Generation costs	777,837	1,088,410	475,510	830,000	247,190	480,004	880,000	6.02%
258	Christmas decorations			2,320	25,000	5,894	7,054	25,000	0.00%
259	Hydro plant maintenance	5,877	8,490	29,468	120,000	21,985	220,736	40,000	-66.67%
260	Bldg & grnds supplies & maint	20,891	32,634	19,960	35,000	26,127	44,327	40,000	14.29%
270	Utilities	13,357	41,070	11,298	16,000	1,722	7,902	15,000	-6.25%
280	Telephone	8,682	10,564	10,398	12,000	5,219	10,332	12,000	0.00%
285	Internet	1,165	2,470	1,935	2,500	825	1,815	2,500	0.00%
310	Professional services	80,300	48,402	64,127	65,000	35,092	84,891	110,000	69.23%
311	Hydro plant relicensing								
510	Insurance	29,756	26,160	33,557	34,000	35,797	35,797	40,000	17.65%
610	Miscellaneous supplies	11,581	8,395	15,160	10,000	7,559	14,370	12,000	20.00%
612	Loss on Closure of Power Plant		231,370						
620	Miscellaneous services	51,634	59,369	68,446	60,000	43,934	78,015	8,000	-86.67%
621	Miscellaneous utility relief								
630	Power purchase	9,719,117	7,620,515	6,256,312	7,600,000	3,419,010	7,170,563	8,000,000	5.26%
710	Land							500,000	
720	Buildings								
735	Canyon Park Improvements	572			3,500	9,665	10,491	5,000	42.86%
740	Equipment	137,754	80,939	165,309	260,000		200,865	282,600	8.69%
750	New Construction	907,598	1,428,109	577,347	2,047,800	442,701	2,026,911	4,870,000	137.82%
810	Debt Service - Principal Bonds			459,000	474,000	237,000	474,000	491,000	3.59%
820	Debt Service - Interest Bonds			592,325	623,300	311,644	623,288	607,172	-2.59%
920	Contribution to General Fund								
921	Contributions - Capital Proj								
	Total Electric Expenditures	13,839,450	12,834,605	9,908,120	15,256,550	6,064,629	13,895,137	18,859,492	23.62%
	Budgeted reserves	(997,565)	471,256	5,303,775	14,650	1,953,200	815,968	(3,543,492)	
	Totals	12,841,885	13,305,861	15,211,895	15,271,200	8,017,829	14,711,104	15,316,000	0.29%

259	750	Purchase RMP Infrastructure along SR 165	\$165,000
257	900	West	\$200,000
710		Transmission Line Rebuild	\$400,000
740		300 South Overhead Reconductor (800 East-200 East)	\$105,000
		New Line Truck 1/2 this year	\$200,000
		New Sub Station 900 East SR 101	\$3,000,000
		Substation Battery Tester	\$7,600
		CanyonProject Improvements Conduit to Hydro	\$1,000,000

IRRIGATION FUND

IRRIGATION REVENUES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026	2026	2027	PERCENT
						6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
3340	State - Federal Grants								#DIV/0!
3771	Irrigation service	352,790	361,922	371,977	380,000	190,418	380,283	390,000	2.63%
3775	New connection fees		1,294	(500)	1,000	1,588	0	1,000	0.00%
3776	Inspection fees								
3779	Misc. Revenue	6,808	28,674	72,888	6,000	2,888	2,888	10,000	66.67%
3781	Interest earnings	26,492	34,795	46,248	49,000	20,202	35,154	35,500	-27.55%
3785	Impact fee - buy-in	44,464	54,786	49,228	47,700	20,479	40,494	43,700	-8.39%
3830	Transfer from General Fund		510,032						
	Total Irrigation Revenues	430,554	991,503	539,841	483,700	235,575	458,819	480,200	-0.72%

Interest based on \$855,237.42 @ 4.1453%

2025 homes 51

2026 new homes 55

IRRIGATION EXPENDITURES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	44,145	45,188	57,230	118,600	33,353	101,198	123,700	4.30%
115	Overtime	1,823	7,105	11,240	2,000	5,780	14,770	10,000	400.00%
130	Employee benefits	21,630	23,541	30,021	55,700	16,290	37,930	58,000	4.13%
220	Public Notice				500		125	500	0.00%
240	Office supplies & expense	6,296	5,567	4,552	7,000	1,524	4,375	7,000	0.00%
250	Equipment supplies & maint	47	4,800	72	10,000		129	10,000	0.00%
255	Distribution system maint	40,042	149,106	63,911	30,000	12,438	39,333	40,000	33.33%
260	Bldg & grnds supplies & maint	1,700	1,009	2,200	1,000	2,000	2,000	1,000	0.00%
270	Utilities	44,000	959	20,616	85,000	89,237	116,327	120,000	41.18%
280	Telephone	288	428	489	450	332	664	700	55.56%
310	Professional services	7,108	15,154	17,831	10,000	9,030	14,097	10,000	0.00%
510	Insurance	8,164	4,197	5,384	5,400	5,662	5,662	6,700	24.07%
540	Irrigation assessments	84,810	87,519	96,528	97,000	80,086	87,135	97,000	0.00%
610	Miscellaneous supplies								
710	Land & stock								
740	Equipment		35,819	12,397					#DIV/0!
750	New construction	72,477	350,310	81,620	2,175,000	243,365	374,809	2,165,000	-0.46%
	Total Irrigation Expenditures	332,530	730,702	404,091	2,597,650	499,097	798,554	2,649,600	2.00%
	Budgeted reserves	98,024	260,801	135,750	(2,113,950)	(263,522)	(339,735)	(2,169,400)	
	Totals	430,554	991,503	539,841	483,700	235,575	458,819	480,200	-0.72%

740

750 Irrigation pond deep well cleaning \$35,000
 New Irrigation Weir \$80,000
 Irrigation C.I.P. \$50,000
 New Irrigation Pump Station \$2,000,000

STORM WATER FUND

STORM WATER REVENUES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
3740	Storm water inspection fee	12,900	13,500	9,150	15,000	4,050	7,650	9,000	-40.00%
3779	Miscellaneous	328	-	-	-	-	-	-	0.00%
3781	Storm water fees	318,922	354,952	394,352	380,000	207,739	416,187	420,000	10.53%
3791	Interest earnings	24,539	49,834	56,781	58,000	20,605	36,437	34,300	-40.86%
Total Storm Water Revenue		356,689	418,286	460,283	453,000	232,394	460,274	463,300	2.27%

Interest based on \$826,029.03 at 4.1453%

STORM WATER EXPENDITURES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
110	Employee salaries & wages	19,633	21,727	19,245	20,500	12,112	23,363	39,500	92.68%
115	Overtime	1,149	2,274	1,452	1,000	502	1,224	1,000	0.00%
130	Employee benefits	9,267	10,073	8,600	10,100	5,183	10,145	19,700	95.05%
220	Public notices	162	-	-	500	-	125	500	0.00%
230	Travel & training	470	300	480	1,000	855	855	1,000	0.00%
240	Office Supplies	-	-	-	-	205	205	1,000	0.00%
250	Equipment supplies & mair	-	-	-	2,500	-	125	1,500	-40.00%
255	Collection system maint	19,713	22,801	7,373	15,000	9,832	11,859	15,000	0.00%
280	Telephone	153	225	216	225	166	332	500	122.22%
310	Professional services	18,052	32,681	27,144	30,000	26,759	29,999	130,000	333.33%
450	Flood Control	4,807	-	9,295	3,000	-	205	3,000	0.00%
510	Insurance	4,565	501	643	650	677	677	700	7.69%
710	Land	-	-	-	-	-	-	-	0.00%
730	Grounds improvements	-	-	-	-	-	-	-	0.00%
740	Equipment	-	-	-	130,000	-	-	-	-100.00%
750	New construction	62,786	93,746	503,586	800,000	288,065	344,644	1,362,500	70.31%
Total Storm Water Expendit		140,757	184,328	578,034	1,014,475	344,354	423,758	1,575,900	55.34%
Budgeted reserves		215,932	233,958	(117,751)	(561,475)	(111,960)	36,516	(1,112,600)	98.16%
Totals		356,689	418,286	460,283	453,000	232,394	460,274	463,300	2.27%

740

310 Master Plan \$100,000

750 Plan to pipe 700 North truck route \$742,500

900 West railroad crossing for city waster ditch outfall \$545,000

Rebuild sumps on 300 South 1170 East \$75,000

SEWER FUND COLLECTION

SEWER REVENUES

CODE	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 6 MONTH TOTAL	2026 EST TOTAL	2027 PROPOSED BUDGET	PERCENT OF CHANGE
3340	Grants	-	-	-	-	-	-	-	0.00%
3718	Sale of Material	-	-	-	-	-	-	-	0.00%
3731	Sewer service	-	-	-	612,500	259,457	617,168	623,000	1.71%
3736	Sewer line extension fees	-	-	-	-	-	-	-	0.00%
3740	Customer service fees	-	-	-	5,000	938	2,050	2,000	-60.00%
3741	Interest earnings	-	-	-	50,000	28,019	43,552	35,700	-28.60%
3742	Rent from non-op property	-	-	-	17,400	4,340	-	-	-100.00%
3743	Bond/loan funds	-	-	-	-	-	-	-	0.00%
3744	Miscellaneous revenues	-	-	-	5,000	285	1,140	5,000	0.00%
3745	Impact fee - buy-in	-	-	-	-	-	-	-	0.00%
3747	Impact fee - collection	-	-	-	34,900	14,202	22,236	24,000	-31.23%
3830	Transfer from General Fund	-	-	-	-	766,839	766,839	-	0.00%
Total Sewer Revenues		-	-	-	724,800	1,074,080	1,452,985	689,700	-4.84%

Interest based on \$859,244.23 @4.1453%
55 new homes

SEWER COLLECTION EXPENDITURES

CODE		2023	2024	2025	2026	2026	2026	2027	PERCENT
5600	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	6 MONTH TOTAL	EST TOTAL	PROPOSED BUDGET	OF CHANGE
110	Employee salaries & wages	-	-	-	136,500	48,424	104,641	102,500	-24.91%
115	Overtime	-	-	-	5,000	3,642	8,245	10,000	100.00%
116	On call pay	-	-	-	3,750	1,048	2,170	3,750	0.00%
130	Employee benefits	-	-	-	62,893	20,956	43,604	47,000	-25.27%
210	Books, subs & memberships	-	-	-	-	-	-	-	0.00%
220	Public notice	-	-	-	500	-	250	-	-100.00%
230	Travel & training	-	-	-	2,000	-	-	2,000	0.00%
240	Office supplies & expense	-	-	-	500	-	150	500	0.00%
250	Equipment Supplies	-	-	-	-	231	381	75,000	0.00%
255	Collection system maint	-	-	-	80,000	7,720	62,053	150,000	87.50%
260	Bldg & grnds supplies & maint	-	-	-	-	-	-	2,000	0.00%
270	Utilities	-	-	-	5,000	3,342	5,518	7,500	50.00%
280	Telephone	-	-	-	-	770	1,952	2,000	0.00%
285	Internet service	-	-	-	-	-	-	-	0.00%
310	Professional services	-	-	-	150,000	47,943	118,400	150,000	0.00%
311	Pre treatment program	-	-	-	30,000	-	15,000	-	-100.00%
510	Insurance	-	-	-	26,200	-	26,200	26,200	0.00%
610	Miscellaneous	-	-	-	2,000	-	2,000	2,000	0.00%
700	Amortization of bond costs	-	-	-	-	-	-	-	0.00%
740	Equipment	-	-	-	-	-	-	-	0.00%
750	New construction	-	-	-	75,000	-	-	115,000	53.33%
752	Reuse Water Pump Station	-	-	-	-	-	-	-	0.00%
	Total Sewer Expenditures	-	-	-	579,343	134,076	390,564	695,450	20.04%
	Budgeted reserves	-	-	-	145,458	940,004	1,062,421	(5,750)	
	Totals	-	-	-	724,800	1,074,080	1,452,985	689,700	-4.84%

310 I & I Study \$30,000

750 Liftstation Refurbish/rehab \$75,000
 Liftstation Bypass Pump \$40,000